

City of Snoqualmie

Mayor's Proposed 2025-2026 Biennial Budget





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Mayor's Budget Message

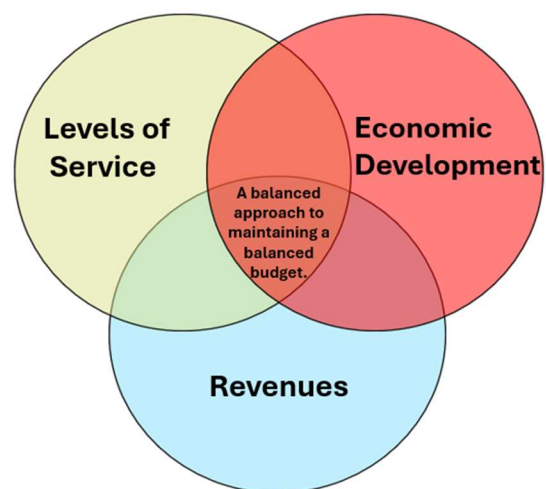
Snoqualmie City Council and Community:

I am pleased to present the City of Snoqualmie's 2025-2026 Biennial Budget which will fund the City's activities for the next two years. This proposed two-year budget totals \$154.8 million, including \$43.9 million for the General Fund, and \$59.6 million in capital investments.

My goal is for the biennial budget to accurately reflect the needs of our community, which deserves a reliable and transparent government. Over the past two years, the City faced significant challenges, including the same inflationary pressures that many families have felt, as well as shifting labor market conditions that have notably affected public safety recruitment and retention. I am thankful to everyone who has contributed to this effort, especially the City Council and the community, whose support have put us on a stable and renewed course.

Looking ahead, this budget aims to elevate the City of Snoqualmie in multiple areas: enhancing our professionalism, improving our responsiveness, fostering innovation, and ensuring fiscal sustainability, all while preserving the cherished small-town character and sense of community. You'll see evidence of this advancement throughout the city—whether it's the adoption of the 2044 Comprehensive Plan, the Police Department's blueprint for accreditation, the Fire Department's re-accreditation, or the implementation of a new Enterprise Resource Planning (ERP) system, which will transform how we conduct our business both internally and externally. None of this progress would be possible without the dedicated staff committed to making Snoqualmie one of the best places to live in our region.

To achieve these goals, the City will need to continue rebalancing its revenue sources to create a more equitable distribution between property taxes, which are paid exclusively by property owners; and sales taxes, which are paid by both residents and visitors. Many Washington cities face revenue constraints, such as the 1% cap on property tax increases, which often fail to keep pace with inflation. This leads to structural imbalances where expenses consistently surpass revenues, driving city finances into an unfavorable position. Snoqualmie has proactively addressed these challenges by seeking additional revenues when necessary, such as the public safety sales tax, optimizing service levels, and pursuing economic development opportunities. As a result of these efforts, we are proud to present a balanced 2025-2026 Biennial Budget that is fiscally responsible and positions us well for a strong financial future.



Delayed Action =
Increases the City's structural imbalance which will harm the City's ability to provide service to our residents at the levels desired.

Based on input from the community, the City Council has established key priorities that are reflected throughout the budget. These priorities, evident in the funded capital projects and supported services, include:

- Encouraging Economic Vibrancy
- Enhancing and Preserving Neighborhood Livability and Quality of Life
- Investing in Transportation and Infrastructure
- Assuring a Safe Community
- Ensuring Fiscal Transparency and Operational Stability

On July 8, 2024, the City Council approved the non-utilities portion of the Capital Improvement Plan (CIP), which includes transportation, parks, facilities, public safety and other areas. The Administration and City Council are currently finalizing the utilities portion of the CIP. This plan is designed to be financially sound, responsible, and balanced, ensuring proactive maintenance of critical infrastructure while strategically investing in improvements that will enhance the quality of life for Snoqualmie residents.

A significant and exciting strategic investment is the Community Center Expansion Project, slated for construction in 2025, contingent upon funding support from external partners such as the State of Washington and King County. This expansion, which includes an aquatics facility, will offer essential swimming and water safety skills, and enhance health and mental wellness programs for people of all ages and abilities. The expansion will alleviate overcrowding, address the demand for before and after-school programs, meeting spaces, fitness space, and fulfill the vision for Snoqualmie Ridge that began over 25 years ago.

I want to extend my sincere gratitude to the City Council for their unwavering commitment to prioritizing our community's needs. I would like to thank our city staff for their hard work and dedication throughout the budget process, which will have a lasting impact in the years ahead.

It is an honor to serve as your Mayor. I am thankful to be part of such an extraordinary community, genuine in its beauty, people, and exceptional quality of life.

Respectfully,

Mayor Katherine Ross



Leadership

Snoqualmie is a full-service City with exceptional residents, businesses, community stakeholders, and city employees. Elected officials serve in a healthy and vigorous political environment, but universally agree that Snoqualmie should welcome others while honoring the history, passion, and location that makes this place spectacular and extraordinary. Snoqualmie operates under the Mayor-Council form of government.

Mayor



The elected Mayor, **Katherine Ross**, is responsible for the day-to-day administration of the City, the implementation of Council policies, and coordination of all City activities and functions in partnership with the City Administrator and department directors. The goal is to ensure and provide the best service to the community.

The seven-member City Council establishes municipal code, citywide policies, and provides leadership for the community. The City Council is responsible for providing effective representation for its residents, determining policy, enacting ordinances and resolutions, approving contracts, and authorizing payment of all obligations incurred by the City.

City Council

Regular Meetings

7:00 pm

2nd and 4th Mondays of
each month

Snoqualmie City Hall
38624 SE River Street
Snoqualmie, WA 98065



Ethan Benson
City Council Position 1



Rob Wotton
City Council Position 2



Bryan Holloway
City Council Position 3



Louis Washington
City Council Position 4



Catherine Cotton
City Council Position 5



Cara Christensen
City Council Position 6



Jolyon Johnson
City Council Position 7

City Officials

Appointed by City Council:

| | |
|---------------------------------|-----------------------|
| City Administrator | Mike Chambless |
| City Attorney | Madrona Law (Interim) |
| Police Chief | Brian Lynch |
| Fire Chief | Mike Bailey |
| Parks & Public Works Director | Jeff Hamlin |
| Finance Director | Drew Bouta |
| Community Development Director | Emily Arteche |
| Information Technology Director | Fletcher Lacroix |

Advisory Boards & Commissions

The people that serve on advisory boards and commissions are volunteer residents who advise the City Council in matters concerning the arts, parks, comprehensive land use and development, and in the allocation of dollars for tourism and human services.

Arts Commission

The Snoqualmie Arts Commission helps develop and support public programs for the arts, advises the City on permanent public art installations, and helps develop designs for City streetlight pole banners. Commission programs include classes at reduced cost, art shows in the City Hall Lobby, and developing popular events like the Plein Air Paint Out.

5:30 p.m., Second Monday of the Month

| Pos. No. | Name | Term Expires |
|----------|---------------------------------|--------------|
| 1 | Steve Pennington | 12/31/2025 |
| 2 | Vacant | 12/31/2025 |
| 3 | Donna Cronk | 12/31/2024 |
| 4 | Vacant | 12/31/2024 |
| 5 | Sarah Elley | 12/31/2026 |
| 6 | Vacant | 12/31/2026 |
| 7 | YiJu Miller | 12/31/2026 |
| * | Council Member Catherine Cotton | |

Civil Service Commission

To ensure equitable treatment of fire and police officers by the City, the commission conducts testing for police and fire positions, conducts promotional exams, and hears appeals of disciplinary actions.

5:00 p.m., First Wednesday of the Month

| Pos. No. | Name | Term Expires |
|----------|---------------|--------------|
| 1 | Chris Stephen | 12/31/2026 |
| 2 | Gary Bragg | 12/31/2028 |
| 3 | Grahame Ross | 12/31/2030 |

Economic Development Commission

The Economic Development Commission duties include 1) preparing an economic development element for the Snoqualmie Comprehensive Plan and from time to time recommending amendments to the City Council on goals, policies, objectives, and provisions for economic growth and vitality and a high quality of life; and 2) provide such other advice and recommendations to the Mayor and City Council regarding matters affecting economic development within the city.

8:00 a.m., Third Wednesday of the Month

| Pos. No. | Name | Term Expires |
|----------|-----------------------------------|--------------|
| 1 | Vacant | 12/31/2024 |
| 2 | Kristina Hudson | 12/31/2025 |
| 3 | Rob McDonald | 12/31/2024 |
| 4 | Adrian Webb | 12/31/2025 |
| 5 | Nichole Pas | 12/31/2024 |
| 6 | Paula Shively | 12/31/2025 |
| 7 | Joelle Gibson | 12/31/2024 |
| * | Council Member Rob Wotton | |
| * | City Administrator Mike Chambless | |

Parks & Events Commission

The Snoqualmie Parks & Events Commission advises the City Council regarding many aspects of city parks, recreational facilities, and programs. They also provide advice regarding any form of recreation or cultural activities held for the enjoyment and well-being of the public.

7:00 p.m., Third Monday of the Month

| Pos. No. | Name | Term Expires |
|----------|----------------------------|--------------|
| 1 | Emily Anderson | 12/31/2025 |
| 2 | Vacant | 12/31/2026 |
| 3 | Vacant | 12/31/2026 |
| 4 | Vacant | 12/31/2026 |
| 5 | Paul Sweum | 12/31/2025 |
| * | Councilmember Ethan Benson | |

Planning Commission

The role of the Planning Commission is to make recommendations to the City Council, and on some issues, make decisions on land use issues such as zoning. The principal guide to making land use decisions in Snoqualmie is the Comprehensive Plan of the City and Zoning Ordinance.

7:00 p.m., First and Third Monday of the Month

| Pos. No. | Name | Term Expires |
|----------|-------------------------------|--------------|
| 1 | Ashleigh Kilcup | 12/31/2027 |
| 2 | Steve Smith | 12/31/2026 |
| 3 | Andre Testman | 12/31/2025 |
| 4 | Darrel Lambert | 12/31/2025 |
| 5 | Luke Marusiak | 12/31/2024 |
| 6 | Vacant | 12/31/2028 |
| 7 | Michael Krohn | 12/31/2027 |
| * | Council Member Jolyon Johnson | |

Lodging Tax Advisory Committee

The Lodging Tax Advisory Committee (LTAC) meets on an as needed basis to review applications submitted by local organizations requesting lodging tax funds for tourism projects. The LTAC Committee typically meets no less than twice per year.

| Pos. No. | Name | Term Expires |
|----------|-------------------------------|--------------|
| 1 | Vacant | 12/31/2024 |
| 2 | Laurie Hay | 12/31/2024 |
| 3 | Richard Anderson | 12/31/2024 |
| 4 | Kelly Coughlin | 12/31/2024 |
| * | Council Member Bryan Holloway | |

Human Services Advisory Committee

The City of Snoqualmie assigns a portion of its biennial budget to provide aid for residents in need. Human services are often provided directly by larger municipalities, however, the City of Snoqualmie contracts with community organizations to provide human services because the City does not employ staff with expertise in these areas.

The Human Services Advisory Committee works with staff to identify and prioritize funding needs in the community, administer the funding application process, recommend budget allocations to the City Council, and review accountability reports from human services organizations to ensure efficient use

of City funds. The Human Services Advisory Committee is different from the City's other Commissions as it is a special advisory committee to the Mayor as opposed to being a Council Commission. The Human Services Advisory Committee meets on an as needed basis.

| Pos. No. | Name | Term Expires |
|----------|-------------------------------|--------------|
| 1 | Mandeep Walia | 12/31/2026 |
| 2 | Sara Weisel | 12/31/2026 |
| 3 | Jennifer Bragg | 12/31/2026 |
| * | Council Member Bryan Holloway | |



Vision, Values, & Mission

— VISION —

Snoqualmie is extraordinary, genuine in its beauty, people, and quality of life.

— VALUES —

In serving our community, we are:

Transparent in every action.

Responsive in addressing all concerns.

Accountable in all we do.

Innovative in our work.

Trustworthy in the eyes of those we serve.

Sustainable fiscally and environmentally.

— MISSION —

We are stewards of our natural and built environment, striving to preserve and create an extraordinary community for our residents, businesses, neighbors, and visitors.





Council Priorities

At the 2024 City Council Retreat, the Council updated its priorities for the City in order to focus efforts over the next biennium. Within each priority is a number of more detailed goals. The 2025-2026 Biennial Budget endeavors to support, through funding, the achievement of these priorities, along with the routine and ongoing delivery of services that City departments provide.

Encourage Economic Vibrancy

- Goal #1: Encourage and support tourism.
- Goal #2: Attract, retain, and protect retail.
- Goal #3: Encourage, support, and project hospitality.
- Goal #4: Support and protect employment-centered commercial businesses.

Enhance and Preserve Neighborhood Livability and Quality of Life

- Goal #1: Support affordable housing development.
- Goal #2: Provide inclusive aesthetically pleasing streetscapes.
- Goal #3: Implement opportunities to expand recreational programs and activities.
- Goal #4: Cultivate an environmentally conscious community.
- Goal #5: Provide non-motorized mobility options for connecting neighborhoods and recreational amenities.

Invest in Transportation & Infrastructure

- Goal #1: Maintain sustainable streets, parks, facilities, and utility infrastructure.
- Goal #2: Work with transportation partners to enhance regional connectivity.
- Goal #3: Support infrastructure equity.

Assure a Safe Community

- Goal #1: Maintain proactive community public safety services.
- Goal #2: Deliver exceptional first responder coverage and response times.

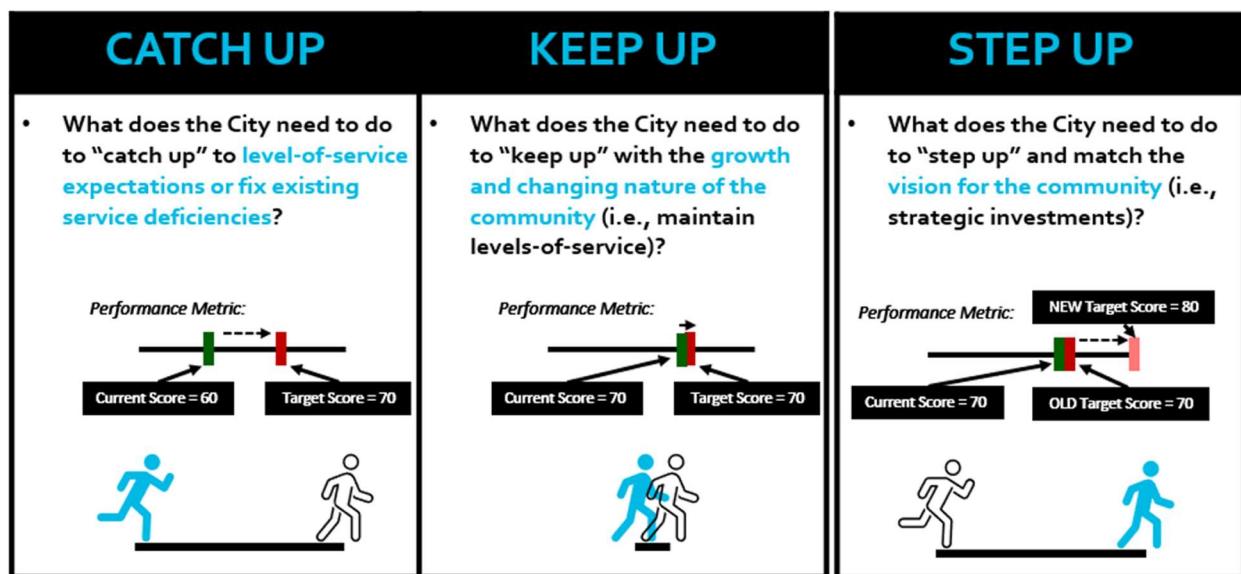
Ensure Fiscal Transparency & Operational Stability

- Goal #1: Develop a strategic plan.
- Goal #2: Maintain an appropriate financial capacity for present and future levels-of-service.



Budget Process

The City of Snoqualmie adopts a biennial budget and allocates spending over a two-year period. Budget amendments occur periodically and the City is required to update the budget at the end of the first year to allow for expenditure adjustments and new revenue sources that were unforeseen at the time of budget adoption. The budget process begins with the priority-setting work of City Council, then an update of the multi-year Capital Improvement Plan (CIP), and finally, development of the proposed biennial budget based on the priorities of Council and the Mayor's direction. Personnel costs and internal service charges were estimated by budget staff. Departments were given the opportunity to propose personnel changes, as well as request new or changed programs, activities, studies, or pieces of equipment for the 2025-2026 biennium. As a part of their effort, each department was asked to consider the following questions and classify any budgetary requests they may have using the framework below:



Departments submitted their budget materials within the new Enterprise ERP system, the Mayor then proceeded to review and evaluate budget requests in order to determine what to propose for funding in the 2025-2026 Biennial Budget. This budget document and the presentations that follow reflect those decisions.

The following is the 2025-2026 Biennial Budget Development Calendar which outlines Council's year-long involvement in the budget process. Critical pieces that influence and flow into the 2025-2026 Biennial Budget have been captured within the calendar and have been incorporated into this document.



City of Snoqualmie 2025-2026 Biennial Budget Development Calendar

| 2024 Dates | Council, Committee, or Public | Regular or Special Meeting | Topic/Action |
|-------------------|-------------------------------|----------------------------|---|
| April 6 | Council | Special - Council Retreat | Discussion of Council's Priorities |
| April 16 | F&A Committee | Regular | Introduction to the Review and Update of the Financial Policies |
| April 22 | Council | Regular | Budget Introduction/Training: "Transformation" |
| | | | Presentation and Review of the Financial Forecast |
| | | | Adoption of the Budget Calendar |
| | | | Pro/Con Committee Appointments for Public Safety Sales Tax Proposition |
| May 7 | N/A | N/A | Explanatory Statements Due for Public Safety Sales Tax Proposition |
| | F&A Committee | Regular | Review Proposed Update to the Financial Policies |
| | P&PW Committee | Regular | Introduction of the Mayor's Proposed 2025-2030 CIP ("Non-Utilities") |
| May 13 | Council | Regular | Introduction of the Mayor's Proposed 2025-2030 CIP ("Non-Utilities") |
| May 21 | F&A Committee | Regular | Review Proposed Update to the Financial Policies |
| | P&PW Committee | Regular | Deliberation and Review of the Mayor's Proposed 2025-2030 CIP ("Non-Utilities") |
| May 28 | Council | Regular | Deliberation and Review of the Mayor's Proposed 2025-2030 CIP ("Non-Utilities") |
| | | | Presentation on Public Financing and Municipal Bonds |
| June 4 | P&PW Committee | Regular | Deliberation and Review of the Mayor's Proposed 2025-2030 CIP ("Non-Utilities") |
| | F&A Committee | Regular | Deliberation and Review of the Mayor's Proposed 2025-2030 CIP ("Non-Utilities") |
| June 6 | Public | Special - Open House | Public Open House Regarding the Mayor's Proposed 2025-2030 CIP ("Non-Utilities") |
| June 8 | Council | Special - Tour | Tour of CIP Locations |
| June 10 | Council | Regular | Review of the Final 2025-2026 CIP ("Non-Utilities") |
| | | | Adoption of the Financial Management Policy |
| June 18 | P&PW Committee | Regular | Introduction of the Utility Rate Schedule |
| | | | Introduction of the Mayor's Proposed 2025-2030 CIP ("Utilities") |
| | | | Review of the Final 2025-2026 CIP ("Non-Utilities") |
| June 24 | Council | Regular | Review of the Final 2025-2026 CIP ("Non-Utilities") |
| | | | Introduction of the Utility Rate Schedule |
| | | | Introduction of the Mayor's Proposed 2025-2030 CIP ("Utilities") |
| | | | Adoption of the Final 2025-2030 CIP ("Non-Utilities") |
| July 2 | P&PW Committee | Regular | Presentation and Review of the Financial Forecast |
| July 8 | Council | Regular | Deliberation and Review of the Utility Rate Schedule |
| | | | Deliberation and Review of the Mayor's Proposed 2025-2030 CIP ("Utilities") |
| July 16 | P&PW Committee | Regular | Deliberation and Review of Utility Rate Schedule |
| | | | Review of the Final Utility Rate Schedule |
| July 22 | Council | Regular | Review of the Final 2025-2030 CIP ("Utilities") |
| | | | Review of the Final Utility Rate Schedule |
| July 25 | Public | Special - Open House | Information Session: Public Safety Sales Tax Proposition |
| August 6 | Public | Special - Election | Primary Election - Public Safety Sales Tax Proposition |
| August 12 | Council | Regular | Adoption of Utility Rate Schedule |
| | | | Adoption of the Final 2025-2030 CIP ("Utilities") |
| September 3 | Committee of the Whole | Special Meeting | Release of the Mayor's Proposed 2025-2026 Biennial Budget Document |
| | | | Presentation and Review of the Financial Forecast |
| | | | Presentation of the Mayor's Proposed 2025-2026 Biennial Budget |
| September 4 | Committee of the Whole | Special Meeting | Review and Deliberation of the Mayor's Proposed 2025-2026 Biennial Budget |
| September 9 | Council | Special - Budget Workshop | Review and Deliberation of the Mayor's Proposed 2025-2026 Biennial Budget |
| September 16 & 17 | All Committees | Regular | Department Presentations Regarding the Mayor's Proposed 2025-2026 Biennial Budget |
| September 23 | Council | Special - Budget Workshop | Review and Deliberation of the Mayor's Proposed 2025-2026 Biennial Budget |
| September 30 | Council | Special - Budget Workshop | Review of the Final 2025-2026 Biennial Budget (incl. Public Hearing) |
| October 3 | Council | Special - Budget Workshop | Adoption of the Final 2025-2026 Biennial Budget (incl. Public Hearing) |

| |
|-------------------------------------|
| Financial Policies |
| Financial Forecast |
| Public Safety Sales Tax Proposition |
| Utility Rate Schedule |
| 2025-2030 Capital Improvement Plan |
| 2025-2026 Biennial Budget |
| Other |
| Adoption Dates |

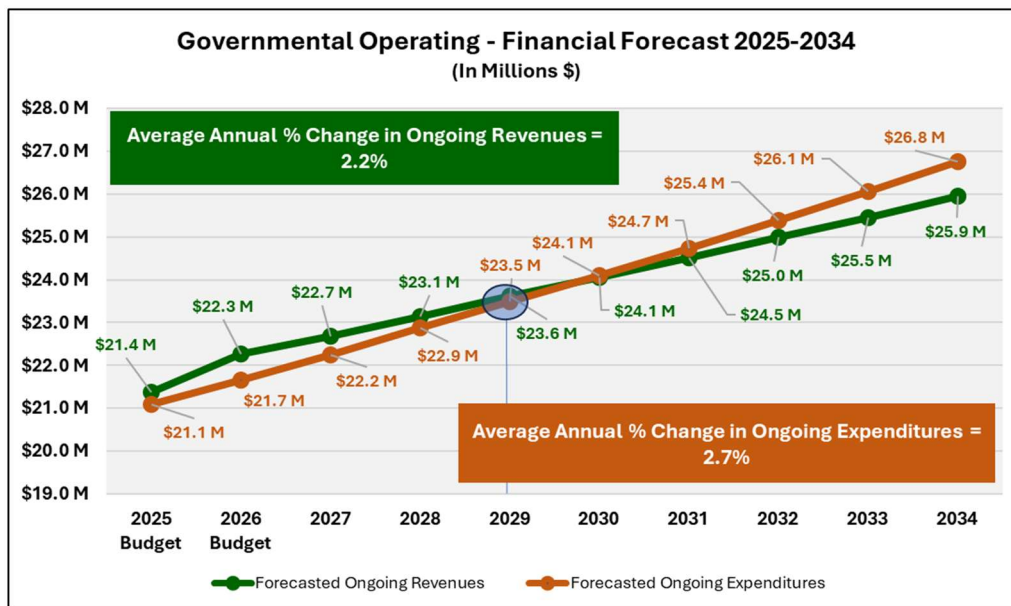


Financial Forecast

The City of Snoqualmie has been working through a time of unprecedented economic uncertainty. The inflationary pressures present during the 2023-2024 biennium are still reverberating through the City's finances and decision making. While core inflation remains higher than the Federal Reserve's 2% rate target, impacting the costs of personnel, goods, and services, restrictive monetary policy has persisted, which may affect the City's approach to capital projects. In addition, the possibility of a recession looms as the nation slowly emerges from the high interest rates designed to contain inflation.

The City is also subject to the 1% statutory limit on its most significant source of revenue, property tax, and must consistently work to prevent recurring expenditures from exceeding recurring revenues while maintaining service levels. Increases in the City's sales tax during 2024, including a councilmanic Transportation Benefit District (TBD) sales tax and a voted public safety sales tax, help to ease the pressures innate to an annually adjusted property-tax ceiling. The City will need to continue to be proactive and strategic in what it does to prevent future budgetary deficits and protect levels of service.

The following chart shows the expected trend in ongoing revenues and ongoing expenditures over a 10-year period for "Governmental Operating" (i.e., General Fund). "Governmental Operating" includes important services such as Police, Fire, and Parks and Streets Maintenance. The City used the July 2024 King County Economic Forecast to support many of the assumptions included in the chart. Moreover, the chart also assumes taking the 1% property tax increase annually. A detailed table representing the chart has been included in Appendix A1.





2025-2026 Biennial Budget Executive Summary

The 2025-2026 Biennial Budget is comprised of 20 funds with a total budgeted sources forecast of \$143.9 million and budgeted uses of \$154.8 million. The city is projected to begin the biennium with a fund balance of \$39.3 million and end the biennium with a \$28.4 million fund balance. Operating Funds, which includes the General Fund and three of the Enterprise Funds, anticipate ending fund balances and reserve targets that meet city financial management policy adopted by the City Council.

Summary Sources, Uses, and Fund Balance (All Funds):

| Fund Name | Beg. Fund Balance | 2025 Sources | 2026 Sources | Total Sources | 2025 Uses | 2026 Uses | Total Uses | End. Fund Balance |
|---------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|-------------------|
| General Fund | 1,184,187 | 22,722,007 | 22,259,461 | 44,981,468 | 22,037,521 | 21,838,998 | 43,876,519 | 2,289,136 |
| Reserve Fund | 3,118,281 | 91,000 | 84,000 | 175,000 | - | - | - | 3,293,281 |
| Total General Fund | 4,302,468 | 22,813,007 | 22,343,461 | 45,156,468 | 22,037,521 | 21,838,998 | 43,876,519 | 5,582,417 |
| Arts Activities Fund | 50,739 | 49,763 | 12,857 | 62,620 | 37,180 | 38,389 | 75,569 | 37,790 |
| North Bend Police Services Fund | 37,788 | 4,075,755 | 4,243,575 | 8,319,330 | 4,113,484 | 4,243,675 | 8,357,159 | (41) |
| Deposits Reimbursement Control Fund | 21,266 | 20,585 | 20,525 | 41,110 | 41,851 | 20,525 | 62,376 | - |
| School Impact Fee Fund | - | 200,000 | 200,000 | 400,000 | 200,000 | 200,000 | 400,000 | - |
| Total Managerial Funds | 109,793 | 4,346,103 | 4,476,957 | 8,823,060 | 4,392,515 | 4,502,589 | 8,895,104 | 37,749 |
| Tourism Promotion Fund | 9,866 | 33,600 | 34,507 | 68,107 | 30,000 | 30,000 | 60,000 | 17,973 |
| Drug Enforcement Fund | 39,085 | 901 | 809 | 1,710 | 3,000 | - | 3,000 | 37,795 |
| Opioid Settlement Fund | 36,172 | 15,966 | 16,732 | 32,698 | - | - | - | 68,870 |
| Affordable Housing Fund | 1,725,925 | 398,936 | 414,290 | 813,226 | - | - | - | 2,539,151 |
| Home Elevation Fund | - | 500,000 | - | 500,000 | 500,000 | - | 500,000 | - |
| Total Special Revenue Funds | 1,811,048 | 949,403 | 466,338 | 1,415,741 | 533,000 | 30,000 | 563,000 | 2,663,789 |
| Non-Utilities Capital Fund | 20,095,791 | 5,441,708 | 14,102,500 | 19,544,208 | 19,030,234 | 18,261,732 | 37,291,966 | 2,348,033 |
| ERP Project Fund | 483,958 | 161,000 | 5,000 | 166,000 | 349,958 | 300,000 | 649,958 | - |
| Total Government Capital Funds | 20,579,749 | 5,602,708 | 14,107,500 | 19,710,208 | 19,380,192 | 18,561,732 | 37,941,924 | 2,348,033 |
| Water Operations Fund | 2,258,252 | 5,891,360 | 6,328,006 | 12,219,366 | 5,565,107 | 5,720,770 | 11,285,877 | 3,191,741 |
| Wastewater Operations Fund | 819,934 | 7,677,737 | 9,325,082 | 17,002,819 | 5,921,807 | 7,318,531 | 13,240,339 | 4,582,414 |
| Stormwater Operations Fund | 588,834 | 3,313,156 | 3,595,584 | 6,908,740 | 3,447,393 | 3,347,870 | 6,795,264 | 702,310 |
| Utilities Capital Fund | 4,015,287 | 13,355,064 | 6,589,905 | 19,944,969 | 11,741,179 | 7,054,036 | 18,795,215 | 5,165,041 |
| Total Enterprise Funds | 7,682,307 | 30,237,317 | 25,838,577 | 56,075,894 | 26,675,487 | 23,441,208 | 50,116,694 | 13,641,507 |
| Equipment Replacement & Repair Fund | 2,934,654 | 2,886,570 | 2,625,256 | 5,511,826 | 3,726,621 | 2,527,591 | 6,254,211 | 2,192,269 |
| Information Technology Fund | 1,635,916 | 2,738,274 | 2,859,646 | 5,597,920 | 2,710,099 | 2,839,516 | 5,549,615 | 1,684,221 |
| Facilities Maintenance Fund | 194,755 | 779,655 | 817,758 | 1,597,413 | 770,738 | 811,090 | 1,581,827 | 210,341 |
| Total Internal Service Funds | 4,765,325 | 6,404,499 | 6,302,660 | 12,707,159 | 7,207,457 | 6,178,196 | 13,385,653 | 4,086,831 |
| Total All Funds | 39,250,690 | 70,353,037 | 73,535,493 | 143,888,530 | 80,226,171 | 74,552,723 | 154,778,894 | 28,360,326 |

City Staffing Overview:

City services are provided to the community through the allocation of people and equipment. The City has structured the organization and crafted a long-term staffing plan for continued service delivery. Below is a staffing count matrix of overall authorized full-time equivalent (FTE) positions included in the proposed budget.

For the 2025-2026 biennium, the City is proposing to add a net 4.24 positions. While the matrix includes a number of position substitutions and reclassifications, the bulk of these changes include the addition of three firefighters, which will reduce overtime costs and the burden of shift coverage for our current firefighters, an additional Police Administrative Specialist who will support evidence processing and public records requests for North Bend, a Parks and Public Works Utility Administrative Specialist who will be dedicated to the utility systems, a new Wastewater Operator who will continue to enhance the wastewater system in accordance with the City's sewer utility plan, and a 0.24 increase to the Project Specialist, currently a limited-term position which is planned to convert into a regular position, who will manage the City's Wellness Program, create a safety plan, and provide support in other human resource (HR) processes.

| Department | Position Title | Authorized Employee Count | Change Requested | Proposed Employee Count |
|------------------------|--|---------------------------|------------------|-------------------------|
| City Council | Mayor Pro-Tem | 0.15 | - | 0.15 |
| | Council Member | 0.60 | - | 0.60 |
| | Department Total = | 0.75 | 0.00 | 0.75 |
| Mayor | Mayor | 0.25 | - | 0.25 |
| | Department Total = | 0.25 | 0.00 | 0.25 |
| Administration | City Administrator | 1.00 | - | 1.00 |
| | Management Analyst | 1.00 | (1.00) | 0.00 |
| | Human Resources Manager | 1.00 | - | 1.00 |
| | Human Resources Analyst | 1.00 | - | 1.00 |
| | Project Specialist ¹ | 0.56 | 0.24 | 0.80 |
| | Department Total = | 4.56 | (0.76) | 3.80 |
| City Attorney | City Attorney | 1.00 | - | 1.00 |
| | Deputy City Clerk/Legal Assistant | 1.00 | (1.00) | 0.00 |
| | Department Total = | 2.00 | (1.00) | 1.00 |
| City Clerk | City Clerk | 1.00 | - | 1.00 |
| | Deputy City Clerk/Legal Assistant | 0.00 | 1.00 | 1.00 |
| | Department Total = | 1.00 | 1.00 | 2.00 |
| Communications | Communications Coordinator | 1.00 | - | 1.00 |
| | Administrative Specialist (L1-L3) | 1.00 | - | 1.00 |
| | Department Total = | 2.00 | 0.00 | 2.00 |
| Finance | Finance Director | 1.00 | - | 1.00 |
| | Deputy Finance Director | 0.00 | 1.00 | 1.00 |
| | Management Analyst ¹ | 1.00 | (1.00) | 0.00 |
| | Accounting Manager | 1.00 | (1.00) | 0.00 |
| | Accountant | 1.00 | 1.00 | 2.00 |
| | Financial Specialist (L1-L3) | 4.00 | - | 4.00 |
| | Budget Manager | 1.00 | - | 1.00 |
| | Budget Analyst | 1.00 | - | 1.00 |
| | Revenue Manager ¹ | 1.00 | (1.00) | 0.00 |
| | Department Total = | 11.00 | (1.00) | 10.00 |
| Information Technology | IT Director | 1.00 | - | 1.00 |
| | IT Manager | 1.00 | (1.00) | 0.00 |
| | IT Systems Engineer | 1.00 | 1.00 | 2.00 |
| | GIS Analyst (Reclassified to Parks & Public Works) | 1.00 | (1.00) | 0.00 |
| | IT Systems Support | 2.00 | - | 2.00 |
| | Service Desk Technician | 1.00 | - | 1.00 |
| | Department Total = | 7.00 | (1.00) | 6.00 |

| Department | Position Title | Authorized Employee Count | Change Requested | Proposed Employee Count |
|-------------------------------|---|---------------------------|------------------|-------------------------|
| Community Development | Community Development Director | 1.00 | - | 1.00 |
| | Building Official | 1.00 | - | 1.00 |
| | Senior Planner | 1.00 | - | 1.00 |
| | Associate Planner | 0.00 | - | 0.00 |
| | Assistant Planner | 0.00 | 1.00 | 1.00 |
| | Administrative Specialist (L1-L3) | 2.00 | (1.00) | 1.00 |
| | Community Liaison | 1.00 | - | 1.00 |
| | Department Total = | 6.00 | 0.00 | 6.00 |
| Police | Police Chief | 1.00 | - | 1.00 |
| | Police Captain | 1.00 | - | 1.00 |
| | Administrative Specialist (L1-L3) | 3.00 | 1.00 | 4.00 |
| | Police Sergeant | 4.00 | - | 4.00 |
| | Administrative Sergeant | 1.00 | - | 1.00 |
| | Detective | 1.00 | - | 1.00 |
| | Police Officer | 16.00 | - | 16.00 |
| | School Resource Officer | 1.00 | - | 1.00 |
| | Support Officer | 1.00 | - | 1.00 |
| | Mental Health Professional & Community Co-Responder (L1-L2) | 0.90 | - | 0.90 |
| | Department Total = | 29.90 | 1.00 | 30.90 |
| Fire & Emergency Management | Fire Chief | 1.00 | - | 1.00 |
| | Deputy Fire Chief | 1.00 | - | 1.00 |
| | Administrative Specialist (L1-L3) | 0.50 | - | 0.50 |
| | Fire Training Captain | 1.00 | - | 1.00 |
| | Fire Lieutenant | 3.00 | - | 3.00 |
| | Firefighter | 9.00 | 3.00 | 12.00 |
| | Mental Health Professional & Community Co-Responder (L1-L2) | 0.10 | - | 0.10 |
| | Department Total = | 15.60 | 3.00 | 18.60 |
| Parks & Public Works | Parks & Public Works Director | 1.00 | - | 1.00 |
| | Deputy Parks & Public Works Director/City Engineer | 1.00 | - | 1.00 |
| | Administrative Specialist (L1-L3) | 1.00 | 1.00 | 2.00 |
| | GIS Analyst (Reclassified from Information Technology) | 0.00 | 1.00 | 1.00 |
| | CIP Project Manager | 1.00 | - | 1.00 |
| | Project Engineer | 3.00 | - | 3.00 |
| | Parks & Streets Superintendent | 1.00 | - | 1.00 |
| | Park & Street Maintenance Technician (L1-L3) | 6.00 | - | 6.00 |
| | Water Superintendent | 1.00 | - | 1.00 |
| | Water Maintenance Technician (L1-L3) | 5.00 | - | 5.00 |
| | Irrigation Maintenance Technician (L2-L3) | 1.00 | - | 1.00 |
| | Wastewater Superintendent | 1.00 | - | 1.00 |
| | Wastewater Lead (L4) | 1.00 | - | 1.00 |
| | Wastewater Industrial Maintenance Technician L3 | 1.00 | - | 1.00 |
| | Wastewater Laboratory Analyst L3 | 1.00 | - | 1.00 |
| | Wastewater Operator (L1-L3) | 3.00 | 1.00 | 4.00 |
| | Stormwater & Urban Forestry Superintendent | 1.00 | - | 1.00 |
| | Stormwater & Urban Forestry Maintenance Technician (L1-L3) | 4.00 | - | 4.00 |
| | Fleet & Facilities Superintendent | 1.00 | - | 1.00 |
| | Facilities Maintenance Technician (L1-L3) | 1.00 | - | 1.00 |
| | Fleet Mechanic (L1-L3) | 1.00 | - | 1.00 |
| | Department Total = | 36.00 | 3.00 | 39.00 |
| Total Staffing Count = | | 116.06 | 4.24 | 120.30 |

¹These positions were limited term. The 2025-26 Biennial Budget does not propose any limited-term employees.



General Fund Overview

The General Fund serves as the main operating fund for the City and includes source and use allocations for general government activities such as administration, public safety, court services, community planning and development, economic development, parks maintenance, street maintenance, and human services. Overall General Fund sources are projected at \$45.0 million and General Fund uses are projected at \$43.9 million for 2025-2026 biennium.

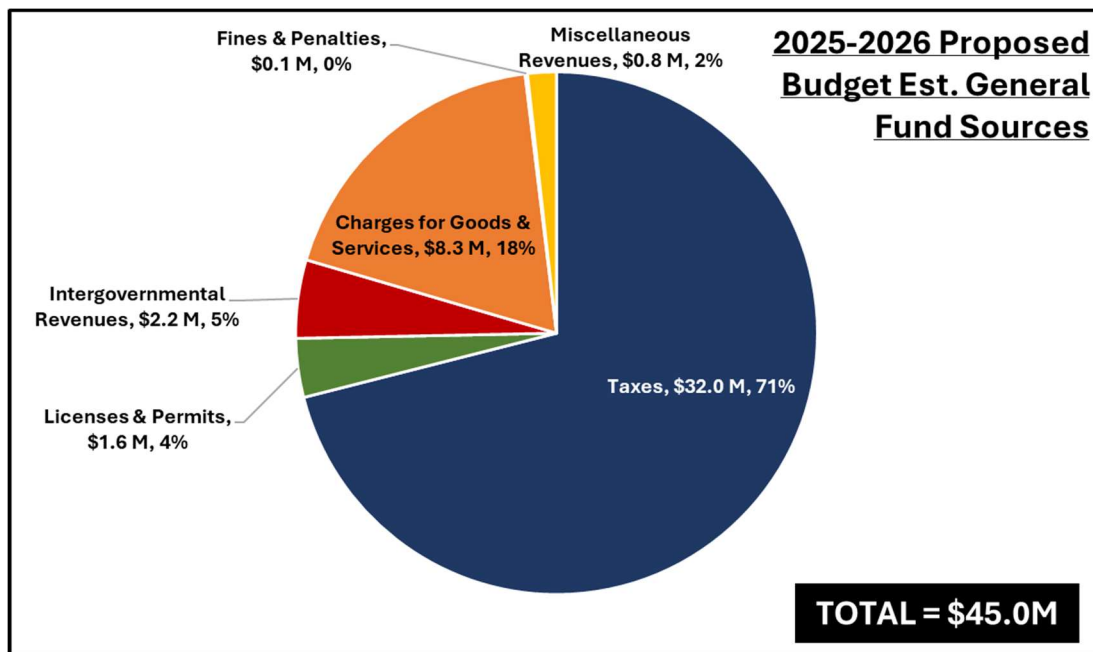
The ending fund balance for the General Fund is anticipated to increase \$1.1 million during the biennium. Fund balance is the difference between total sources and uses and measures the net financial resources available for spending. The City of Snoqualmie operates and reports on a cash basis, so sources and uses are reported when received or paid. While fund balance is not required to be “budgeted”, it is a key figure in understanding what is available for spending and an indicator of general financial health for the fund. The beginning fund balance for the General Fund is stable and provides a strong foundation for starting the biennial budget period.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-2024 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|------------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 4,423,674 | \$ 1,184,187 | | |
| Sources | | | | |
| <i>Taxes</i> | \$ 29,628,339 | \$ 31,957,677 | 71.0% | 7.9% |
| <i>Licenses & Permits</i> | \$ 1,442,884 | \$ 1,637,801 | 3.6% | 13.5% |
| <i>Intergovernmental Revenues</i> | \$ 1,126,352 | \$ 2,178,193 | 4.8% | 93.4% |
| <i>Charges for Goods & Services</i> | \$ 7,783,858 | \$ 8,337,653 | 18.5% | 7.1% |
| <i>Fines & Penalties</i> | \$ 78,667 | \$ 68,213 | 0.2% | -13.3% |
| <i>Miscellaneous Revenues</i> | \$ 405,068 | \$ 801,931 | 1.8% | 98.0% |
| <i>Transfers In</i> | \$ 2,117,818 | \$ - | 0.0% | -100.0% |
| Total Sources = | \$ 42,582,986 | \$ 44,981,468 | | 5.6% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 17,375,926 | \$ 16,879,377 | 38.5% | -2.9% |
| <i>Employee Benefits</i> | \$ 6,718,656 | \$ 6,591,332 | 15.0% | -1.9% |
| <i>Supplies</i> | \$ 1,419,823 | \$ 1,402,112 | 3.2% | -1.2% |
| <i>Services</i> | \$ 16,949,388 | \$ 18,658,340 | 42.5% | 10.1% |
| <i>Capital Outlays</i> | \$ 9,050 | \$ 126,658 | 0.3% | 1299.5% |
| <i>Transfers Out</i> | \$ 2,824,707 | \$ 218,699 | 0.5% | -92.3% |
| Total Uses = | \$ 45,297,550 | \$ 43,876,519 | | -3.1% |
| Sources Over (Under) Uses = | \$ (2,714,564) | \$ 1,104,949 | | |
| Ending Fund Balance | \$ 1,709,110 | \$ 2,289,136 | | |

General Fund Sources Summary

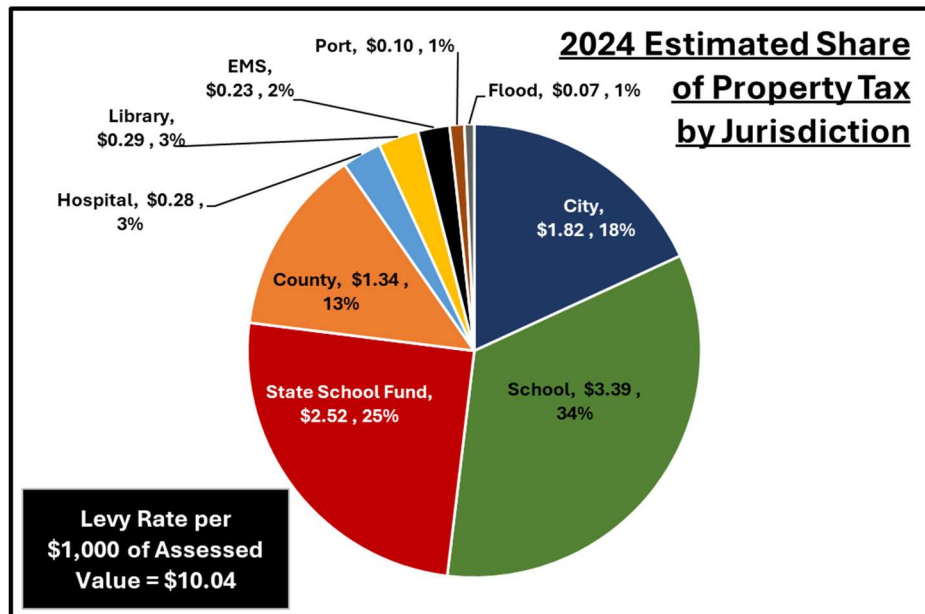
72% of General Fund sources come from property taxes, sales taxes, utility taxes, and other taxes. Charges for goods and services make up the second largest proportion at 18%. The following chart breaks out General Fund sources over the biennium by type of source.



Property Tax:

The King County Assessor's Office estimated the overall 2024 assessed valuation (AV) for taxable property within the City of Snoqualmie at approximately \$4.8 billion. This is a decrease in property values of \$685 million dollars from 2023 and represents a 12.6% decrease. This change is related to decreasing property values and the removal of the Salish Lodge and related properties from the City's property tax base.

The City of Snoqualmie only receives a proportion of the property taxes paid by property owners residing within City boundaries. For 2024, the City receives approximately \$0.18 of every property tax dollar paid. The 2024 levy rate is \$10.04 per \$1,000 of assessed valuation which is a 15.1% increase from the 2023 levy rate of \$8.72.



Property taxes represent the largest source of revenue for the General Fund. The City is projecting an increase of nearly \$94 thousand to a total of \$8.6 million for 2025, which includes the statutory allowable levy increase from the previous year levy along with anticipated new construction values. The final property tax levy rate is set when all taxing jurisdictions adopt final levies and is provided by King County in early January of each year. For the two-year biennium, the City anticipates collecting \$17.3 million in property taxes. For the median valued home in the City of Snoqualmie, which is estimated to be \$915,000 in 2024, the city portion of the property tax bill is approximately \$1,665.

Sales Tax/Business & Occupation (B&O) Tax:

Sales and B&O tax revenue combined represents the second largest revenue source for the General Fund and is projected at \$8.3 million for the biennium, representing 18.7% of all General Fund sources. The 2025-2026 budget forecasts sales tax using King County's Office of Economic and Financial Analysis 2024 CPI-U forecasts.

Utility Taxes:

Utility taxes are another major source of funding for the city's General fund at \$6.3 million, or 14.2% of sources. The 2025-2026 forecast for these taxes represents a 26.4% increase from the prior biennium.

Other General Fund Sources:

The remaining General Fund sources are approximately \$13.0 million and include administrative cost allocations to enterprise funds, building permits, development-related fees, grants, licenses and taxes, public safety revenues, interest income and other miscellaneous sources.

Mixed-use building projects, such as the Mill Site development, may happen in Snoqualmie's near future. Depending upon the economic environment, these projects are estimated to begin affecting the budget in 2026 through increased permitting. Ongoing revenues resulting from the development, such as property taxes and sales taxes, have not been incorporated into the Governmental Operating forecast.

Changes to Ongoing Sources of Revenue:

As a part of the 2025-2026 Biennial Budget, and in order to sustain the City's level-of-service following the inflationary pressures and staffing challenges experienced in the past biennium, several new revenue sources have recently been approved or are being proposed in order to generate new and ongoing sources of revenue:

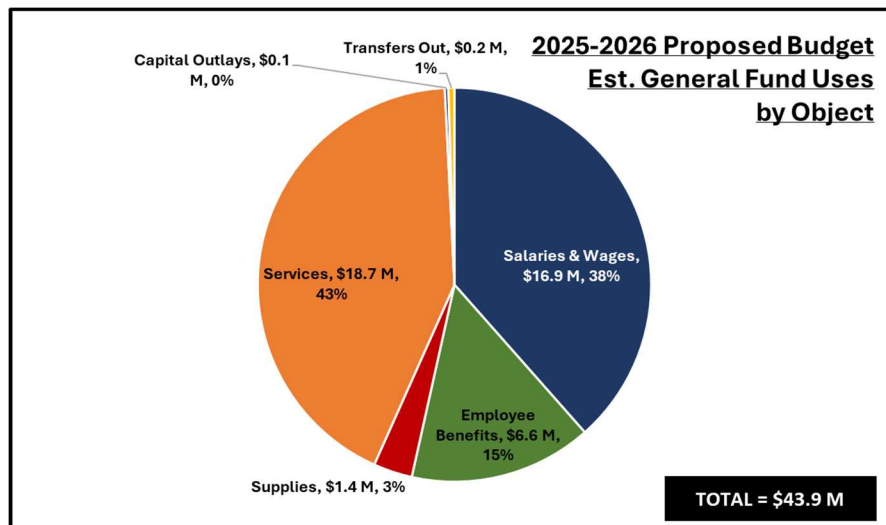
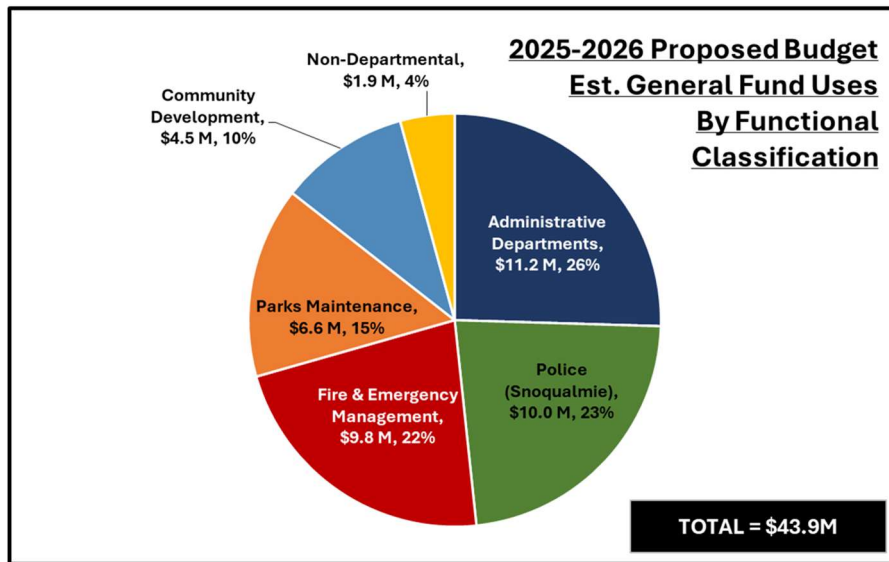
- **Decreased Taxes from the Salish Lodge** (2025: -\$330,000, 2026: -\$340,000)
 - The Salish Lodge, property of the Snoqualmie Indian Tribe, was moved into federal trust during 2023. The City of Snoqualmie no longer receives Salish Lodge sales tax, business and occupation tax, or property tax, which were previously receipted within the General Fund. In addition, the Tourism Promotion Fund, the Affordable Housing Fund, and the Non-Utility Capital Fund have experienced a decrease in tax revenue related to this change.
- **Increased Utility Taxes** (2025: +\$365,810, 2026: +\$383,100)
 - This increase relates to two changes within utility taxes, the first being the councilmanic Transportation Benefit District (TBD) 0.1% sales tax which will supplement capital street projects, resulting in fewer utility tax dollars diverted from the General Fund to support capital projects. This accounts for approximately 72% of the increase. The second item, the remaining 28%, relates to increased solid waste utility taxes due to the higher rates incorporated within the new solid waste contract.
- **Public Safety Sales Tax** (2025: +\$244,000, 2026: +\$251,000)
 - The Snoqualmie electorate approved a 0.1% Public Safety sales tax in the August 2024 primary election. This tax will begin to be collected in 2024 and the City should begin to receive these funds in 2025.
- **Comprehensive Fee Study** (2025: +\$100,000, 2026: +\$300,000)

- o This study was proposed during the 2023-2024 Biennial Budget and was delayed due to staff constraints. As originally intended, the comprehensive fee study will look into all City fees, including building permits, the use of recreational fields, staffing rates and ambulance transport, and will consider the degree to which the City should cost recover through its fee structure.
- **Solid Waste 10.7% Administrative Fee** (2025: +\$70,000, 2026: +\$140,000)
 - o Snoqualmie's current solid waste contract with Waste Management, implemented in 2012, will expire in mid-2025. In August of 2024, Council approved a new contract with Waste Management. This contract includes a higher rate structure, resulting in an increase to the administrative fee collected.

General Fund Uses Summary

Overall General Fund uses are projected at \$43.9 million for 2025-2026 biennium, a 3.1% decrease from the prior biennium's budget. A substantial portion of the decrease is caused by a one-time \$2.5 million transfer to Non-Utility Capital during the 2023-2024 biennium. Personnel and benefit costs have remained relatively stable, despite a net increase of 2.24 full-time equivalent positions, cost-of-living adjustments, collective bargaining agreement obligations, and the change in premiums for benefits. This is due to a 5% vacancy assumption, the elimination and reclassification of employees, increased turnover, and adjustments to the police services cost share with the City of North Bend.

Overall increases to services result primarily from Equipment Repair and Replacement Fund, Information Technology Fund, and Facilities Maintenance Fund internal service charges. Costs for supplying these services, coupled with certain changes to the cost assignment methodology, have resulted higher internal service costs.



Reserve Fund Summary

Description:

The Reserve Fund (#002) is important to the City's financial flexibility and stability and provides options to respond to unexpected events that may arise during the biennium. Important events that may require the use of the Reserve Fund includes an economic downturn, a public emergency, or cash flow issues that prevent the City from paying expenditures when due. This budget assumes a

reserve target of 15% of General Fund expenditures and does not anticipate using any during the biennium.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 2,726,625 | \$ 3,118,281 | | |
| Sources | | | | |
| <i>Miscellaneous Revenues</i> | \$ 98,739 | \$ 175,000 | 100.0% | 77.2% |
| <i>Transfers In</i> | \$ 204,707 | \$ - | 0.0% | -100.0% |
| Total Sources = | \$ 303,446 | \$ 175,000 | | -42.3% |
| Sources Over (Under) Uses = | \$ 303,446 | \$ 175,000 | | |
| Ending Fund Balance | \$ 3,030,071 | \$ 3,293,281 | | |



General Fund by Functional Classification

Administrative Departments

Description:

The Administrative Departments are composed of the Mayor, City Council, Administration, the City Clerk's Office, the City Attorney's Office, the Finance Department, and the Communications Office.

The **Mayor** provides guidance and leadership to the City through policy implementation and works to propel the vision of the City as expressed through the legislative process.

Core Services:

- Serve as the Chief Executive of the City and provide leadership and oversight over all department functions.
- Serve as City representative in legislative affairs and intergovernmental relations.

The **Council** represents the residents of Snoqualmie and provides guidance, leadership, and direction to their government in a manner that best serves their needs as expressed through the democratic process.

Core Services:

- Provide legislative oversight and policymaking over all City business.
- Support City constituents by fostering their connection to government.

Administration encompasses the City Administrator, who works to steer City departments by integrating long-range goals with day-to-day activities, and Human Resources, who oversees the City employees who carry out these activities.

Core Services:

- City Management, in tandem with the Mayor, provides leadership and oversight over all department functions.
- Implement the priorities of the City Council throughout the entire organization.
- Manage the Human Resources program for the City including personnel, benefits, labor relations, and organizational development.

The **City Clerk** ensures transparency and community access in the legislative process and fosters community understanding of government.

Core Services:

- Manage the legislative affairs of the City.
- Responsible for records management.
- Provide administrative support to elected officials.
- Serve as the City's volunteer coordinator.
- Provide oversight of the City's risk management program.
- Manage and oversee the Human Services allocation process, under the advisement of the Human Services Commission.

The **City Attorney** provides the services necessary in order to keep the City in good standing, providing timely advice and guidance to City Council, the Mayor, City Administrator and departments on a number of legal issues facing the City. The department defends the City against litigation, brings litigation on behalf of the City as authorized by City Council, and contracts for the court, prosecutorial, and defender services necessary to maintain the rule of law.

Core Services:

- Provide ongoing legal advice to the elected and appointed officials of the City, the City Administrator, and City departments.
- Prepare legal documents, ordinances, resolutions, contracts, and other legal instruments.
- Represent the City in all civil legal actions to which the City is a party, including in federal, state, and local courts, and administrative agencies.
- Contract for court, prosecutorial, and defender services.

The **Finance Department** manages and protects the financial resources entrusted to the City by the community. As stewards of the money and keepers of the policies and regulations that govern fiscal and personnel actions, the Department promotes accountability, transparency, and continuity of City services. Through effective leadership and sound practices, the City is able to maintain a healthy financial condition and work environment to support other departments and the levels of service they provide to the community.

Core Services:

- Prepare annual financial reports, maintain compliance with BARS requirements, and facilitate the annual audit review.
- Prepare the biennial budget and Capital Improvement Plan (CIP), conduct long-range financial planning, and provide the analysis necessary to drive sound financial decision-making.
- Serve as City Treasurer, manage cash and investments, and oversee the issuance of debt.
- Manage utility billing and business licensing and taxes.
- Oversee citywide payroll and payments to vendors.
- Maintain internal controls and ensure compliance with internal policies.
- Serve as the receptionist for the City.

The **Communications Office** is charged with providing transparent and timely communications and information to Snoqualmie residents. The Department is responsible for maintaining and updating the City's website, social media channels, answering general resident inquiries, coordinating community surveys, City news releases, emergency communications, and other communication-related needs.

Proposed 2025-2026 Biennial Budget Uses:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|-----------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 5,013,605 | \$ 4,840,041 | 43.3% | -3.5% |
| <i>Employee Benefits</i> | \$ 1,949,752 | \$ 1,900,677 | 17.0% | -2.5% |
| <i>Supplies</i> | \$ 20,558 | \$ 58,950 | 0.5% | 186.7% |
| <i>Services</i> | \$ 4,172,566 | \$ 4,374,673 | 39.1% | 4.8% |
| <i>Capital Outlays</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Transfers Out</i> | \$ 100,000 | \$ - | 0.0% | -100.0% |
| Total Uses = | \$ 11,256,481 | \$ 11,174,341 | | -0.7% |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|-----------------------------------|-----------------|------------------|---------------|
| Mayor Pro-Tem | 0.15 | - | 0.15 |
| Council Member | 0.60 | - | 0.60 |
| City Council Subtotal = | 0.75 | 0.00 | 0.75 |
| Mayor | 0.25 | - | 0.25 |
| Mayor Subtotal = | 0.25 | 0.00 | 0.25 |
| City Administrator | 1.00 | - | 1.00 |
| Management Analyst | 1.00 | (1.00) | 0.00 |
| Human Resources Manager | 1.00 | - | 1.00 |
| Human Resources Analyst | 1.00 | - | 1.00 |
| Project Specialist | 0.56 | 0.24 | 0.80 |
| Administrative Subtotal = | 4.56 | (0.76) | 3.80 |
| City Attorney | 1.00 | - | 1.00 |
| Deputy City Clerk/Legal Assistant | 1.00 | (1.00) | 0.00 |
| City Attorney Subtotal = | 2.00 | (1.00) | 1.00 |
| City Clerk | 1.00 | - | 1.00 |
| Deputy City Clerk/Legal Assistant | 0.00 | 1.00 | 1.00 |
| City Clerk Subtotal = | 1.00 | 1.00 | 2.00 |
| Communications Coordinator | 1.00 | - | 1.00 |
| Administrative Specialist (L1-L3) | 1.00 | - | 1.00 |
| Communications Subtotal = | 2.00 | 0.00 | 2.00 |
| Finance Director | 1.00 | - | 1.00 |
| Deputy Finance Director | 0.00 | 1.00 | 1.00 |
| Management Analyst | 1.00 | (1.00) | 0.00 |
| Accounting Manager | 1.00 | (1.00) | 0.00 |
| Accountant | 1.00 | 1.00 | 2.00 |
| Financial Specialist (L1-L3) | 4.00 | - | 4.00 |
| Budget Manager | 1.00 | - | 1.00 |
| Budget Analyst | 1.00 | - | 1.00 |
| Revenue Manager | 1.00 | (1.00) | 0.00 |
| Finance Subtotal = | 11.00 | (1.00) | 10.00 |
| Total Staffing Count = | 21.56 | (1.76) | 19.80 |

Major Changes/Additions:

- **Contract Legal Support** (One-Time) (2025: +\$75,000, 2026: +\$25,000)
 - The funding of additional contract legal support will support the negotiation of a collective bargaining agreement with the International Association of Firefighters (IAFF) Local 2878 as well as legal support for certain revenue items.

- **Strategic Plan** (One-Time) (2025: +\$100,000)
 - The development of a strategic plan will help the City to think more deeply about its current opportunities and challenges, provide guidance and direction to departments, uncover ways to protect key services, and find those strategic investments that will help to propel the City well into the future. This was initially planned during the 2023-2024 Biennial Budget but was delayed due to internal constraints.
- **Payroll Recalculation** (One-Time) (2025: +\$113,200, 2026: +\$87,000)
 - The City is planning to recalculate payroll for 2023 and 2024 due to certain errors that were found in the past year relating to 2023 payroll. This recalculation will insure that employees were neither overpaid nor underpaid during the time period and will also give assurance that the current implementation of payroll within the new ERP system will not carry forward any errors from the old system into the new system.
- **Comprehensive Fee Study** (One-time) (2025: +\$140,000)
 - This study is addressed in the revenue section of the General Fund. It was proposed during the 2023-2024 Biennial Budget and was delayed due to staff constraints. As originally intended, the comprehensive fee study will look into all City fees, including building permits, the use of recreational fields, staffing rates and ambulance transport, and will consider the degree to which the City should cost recover through its fee structure.
- **Project Specialist** (Ongoing) (2025: +\$31,827, 2026: +\$33,881)
 - This position supports the City Administrator, Human Resources, the City's wellness program, which qualifies the City to receive a 2% savings on employee health care costs, and the safety program.

Police (Snoqualmie)

Description:

The Police Department maintains a “no call too small” community standard to protect the safety and well-being of residents, businesses, and visitors. With over 30 proposed officers, sergeants, detectives, and other critical employees, serving both the cities of Snoqualmie and North Bend, the Police Department works cooperatively with the public and within the framework of the U.S. Constitution to enforce the law, reduce fear, deter crime, preserve peace, and provide service with understanding and sensitivity.

Core Services:

- Patrol the cities of Snoqualmie and North Bend to intercede and deter crime or violations, issuing citations where necessary.
- Respond to calls or emergencies from the general public and resolve with discipline, professionalism, and care.
- Investigate and resolve complex property, drug, and violent crimes, preserving evidence where necessary.
- Ensure the safety and well-being of students through the deployment of a school resource officer.
- Transport people in custody to contracted jails.
- Bring under control nuisance animals who pose a threat to people.
- Outreach to the community to foster trust, coordination, and an expectation that services will arrive when needed.

Proposed 2025-2026 Biennial Budget Uses:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|-----------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 4,654,491 | \$ 4,121,068 | 41.1% | -11.5% |
| <i>Employee Benefits</i> | \$ 1,646,467 | \$ 1,708,674 | 17.0% | 3.8% |
| <i>Supplies</i> | \$ 377,900 | \$ 337,934 | 3.4% | -10.6% |
| <i>Services</i> | \$ 4,001,461 | \$ 3,856,685 | 38.5% | -3.6% |
| <i>Capital Outlays</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Transfers Out</i> | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ 10,680,319 | \$ 10,024,361 | | -6.1% |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|---|--------------------|---------------------|------------------|
| Police Chief | 0.88 | (0.23) | 0.65 |
| Police Captain | 0.88 | (0.23) | 0.65 |
| Administrative Specialist (L1-L3) | 2.00 | - | 2.00 |
| Police Sergeant | 2.00 | - | 2.00 |
| Administrative Sergeant | 1.00 | (0.35) | 0.65 |
| Detective | 1.00 | (0.35) | 0.65 |
| Police Officer | 8.00 | - | 8.00 |
| School Resource Officer | 1.00 | (0.15) | 0.85 |
| Support Officer | 0.50 | 0.15 | 0.65 |
| Mental Health Professional & Community Co-Responder (L1-L2) | 0.50 | 0.05 | 0.55 |
| Total Staffing Count = | 17.76 | -1.11 | 16.65 |

Major Changes/Additions:

- **Personnel Adjustment within the Police Services Contract** (Ongoing) (2025: -\$222,240, 2026: -\$231,852)
 - This change represents a decrease in expenditure, as it would adjust the portion of shared Police staff paid for by North Bend by 1.11 full-time equivalent positions.
- **Internal Service Charges within the Police Services Contract** (Ongoing) (2025: -\$689,208, 2026: -\$715,582)
 - This approximate change represents a decrease in expenditure, as it would adjust the portion of internal services paid for by North Bend up from the annual historical amount of \$70,000 to the rate charged to all other Snoqualmie funds.

Fire & Emergency Management

Description:

The Fire and Emergency Management Department is an internationally accredited agency committed to providing superior community-based preparedness and emergency services in a timely and professional manner. The men and women of the department, both professional and volunteer, work hard to safeguard life, whether through proactive planning, risk mitigation, or the prompt response of an elite and well-trained crew.

Core Services:

- Provide basic life support to people seeking medical care and transport to the hospital.
- Respond to motor vehicle accidents, in particular on I-90 or SR 18, and extricate passengers.
- Rescue people from swift water.
- Respond to and suppress fires, whether residential, commercial, or in the wildland interface.
- Work to prevent fires through inspection.
- Plan and prepare accordingly for disasters or emergencies. Activate the Emergency Operations Center when required.
- Educate the public on issues such as fire prevention or CPR.

Proposed 2025-2026 Biennial Budget Uses:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|-----------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 4,256,992 | \$ 4,785,749 | 49.0% | 12.4% |
| <i>Employee Benefits</i> | \$ 1,523,781 | \$ 1,703,856 | 17.4% | 11.8% |
| <i>Supplies</i> | \$ 294,365 | \$ 323,870 | 3.3% | 10.0% |
| <i>Services</i> | \$ 2,343,313 | \$ 2,862,384 | 29.3% | 22.2% |
| <i>Capital Outlays</i> | \$ - | \$ 100,000 | 1.0% | 0.0% |
| Total Uses = | \$ 8,418,451 | \$ 9,775,859 | | 16.1% |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|---|--------------------|---------------------|------------------|
| Fire Chief | 1.00 | - | 1.00 |
| Deputy Fire Chief | 1.00 | - | 1.00 |
| Administrative Specialist (L1-L3) | 0.50 | - | 0.50 |
| Fire Training Captain | 1.00 | - | 1.00 |
| Fire Lieutenant | 3.00 | - | 3.00 |
| Firefighter | 9.00 | 3.00 | 12.00 |
| Mental Health Professional & Community Co-Responder (L1-L2) | 0.1 | - | 0.10 |
| Total Staffing Count = | 15.60 | 3.00 | 18.60 |

Major Changes/Additions:

- **Firefighters** (Ongoing) (2023: +\$438,428, 2024: +\$477,434)
 - The addition of three Firefighters is expected to reduce both overtime costs and stress on firefighters who have been required to work overtime in order to maintain the mandatory number of firefighters per shift. This increase gives each shift an extra firefighter for regular duty, allowing vacation, sick and other leave to occur without putting undue pressure on the department.
- **Internal Service Charges** (Ongoing) (2025: 287,716, 2026: \$312,199)
 - This does not represent a change in fire operations, but rather in how internal service charges are assigned to each department. Internal service charges are tied to various drivers. Increasing the number of employees served, such as adding the three firefighter positions, works to increase these charges. In addition, the methodology for costing vehicles was updated resulting in Equipment Repair and Replacement charge increases.

- **Type 6 Wildland Brush Truck** (One-time) (2025: +\$100,000)
 - o The purchase of a used wildland firetruck expands the functionality of the fire department by providing a smaller, more versatile vehicle that can be used in an on-road suburban or off-road wildland capacity.

Parks & Streets Maintenance

Description:

The Parks and Streets Maintenance Division of the Parks and Public Works Department provides the maintenance necessary to support a safe, welcoming, and attractive experience for users of playgrounds, sport courts, athletic fields, paved trails, and other features and to sustain a transportation system that keeps Snoqualmie and its neighborhoods connected.

The City of Snoqualmie is defined by its accessibility to nature and the active engagement of its residents. As a result, the City currently maintains over 40 parks, 30 miles of trails, and 1,200 acres of open space, all of which contribute to the overall health and well-being of the community. The City ensures that these and other important destinations are accessible by all modes of travel, including nearly 40 miles of road and adjacent sidewalk. In taking the necessary actions to preserve the condition and functionality of infrastructure, the City can reduce potential safety hazards and avoid potential costly rebuilds.

Core Services:

- Maintain grass turf at parks, athletic fields, and other rights-of-way through mowing, edging, fertilizing, aerating, etc.
- Maintain beds, shrubs, and ground cover at parks and other rights-of-way through weeding, spraying, trimming, mulching, and bark blowing.
- Maintain park and other athletic field structures by cleaning and repairing bathrooms, air blowing walkways, emptying garbage cans, repairing playground structures, preserving field turf, restoring baseball fields to condition, etc.
- Pick up leaves during the fall.
- Conduct pre-emergent work in parks as necessary in order to mitigate probable future issues.
- Maintain the City's paved trails, including boardwalks and trail bridges. system by clearing fallen trees, restoring eroded pathways, and fixing or replacing worn or broken bridges and guide logs.
- Assist with other City functions as needed such as events set-up and the holiday lighting of trees or in times of an emergency such as during snow events.

- Maintain the condition, safety, and visibility of roads by patching potholes and striping (painting) lanes and shoulders where necessary.
- Maintain landscaped medians, and roadsides through mowing, edging, weeding, trimming, etc.
- Repair and replace damaged or worn-out signage or install new signage including traffic and wayfinding signs.
- Inspect bridges and other vital transportation structures for deterioration and design solutions to mitigate the wear.
- Maintain the condition, functionality, and luminance of streetlights.
- Maintain the condition, functionality, and synchronicity of traffic control devices.
- Work to keep the transportation network operating during snow events with the de-icing and snow plowing of roads.
- Sweep the streets regularly to remove loose debris and to protect the stormwater system.

Proposed 2025-2026 Biennial Budget Uses:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|-----------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 1,497,968 | \$ 1,744,509 | 26.6% | 16.5% |
| <i>Employee Benefits</i> | \$ 706,987 | \$ 704,562 | 10.7% | -0.3% |
| <i>Supplies</i> | \$ 690,686 | \$ 611,645 | 9.3% | -11.4% |
| <i>Services</i> | \$ 3,003,605 | \$ 3,484,201 | 53.1% | 16.0% |
| <i>Capital Outlays</i> | \$ 9,050 | \$ 21,408 | 0.3% | 136.6% |
| <i>Transfers Out</i> | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ 5,908,296 | \$ 6,566,325 | | 11.1% |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|--|--------------------|---------------------|------------------|
| Parks & Public Works Director | 0.20 | - | 0.20 |
| Deputy Parks & Public Works Director/City Engineer | 0.00 | 0.18 | 0.18 |
| Administrative Specialist (L1-L3) | 0.20 | - | 0.20 |
| GIS Analyst | 0.00 | 0.45 | 0.45 |
| Parks & Streets Superintendent | 1.00 | - | 1.00 |
| Park & Street Maintenance Technician (L1-L3) | 6.00 | - | 6.00 |
| Total Staffing Count = | 7.40 | 0.63 | 8.03 |

Major Changes/Additions:

- **GIS Analyst** (Ongoing) (2025: +\$76,664, 2026: +\$80,080)
 - This addition does not represent an increase in full-time equivalent positions (FTEs), but rather a budgetary shift to match the GIS Analyst position with its related management and operational structure. During the 2023-2024 biennium, this position was reassigned to the Parks and Public Works Department.
- **Deputy Parks & Public Works Director** (Ongoing) (2025: +\$38,097), 2026: +\$40,547)
 - This addition does not represent an increase in FTEs, but rather a budgetary shift to match the Deputy Parks & Public Works Director position with its related management and operational structure.
- **Internal Service Charges** (Ongoing) (2025: +\$217,367, 2026: +\$204,197)
 - This does not represent a change in Parks and Streets Maintenance operations, but rather in how internal service charges are allocated to each department. Internal service charges are tied to various drivers and depend on the expenditure levels of the service departments. In addition, the methodology for costing vehicles was updated resulting in Equipment Replacement and Repair charge increases to the departments.

Community Development

Description:

The Community Development Department, which is composed of planning, building, and events, works to secure Snoqualmie's future as a livable, inspiring, vibrant, and equitable community. As stewards of Snoqualmie's vision for long-term growth, community character, and economic vitality, the Department engages multiple stakeholders to foster mutual learning, investment, and collaboration.

Core Services:

- Facilitate decision-making on land use and zoning issues, under the advisement of the Planning Commission, and in conformance with the adopted Comprehensive Plan and Zoning Ordinance(s).
- Facilitate the review and development of plans and projects in conformance with the Zoning Code, State Environmental Policy Act (SEPA), Shoreline Master Plan, Floodplain Ordinance, Snoqualmie Ridge Master Plan(s), Development Agreements, Parks, Open Space, and Recreation Plans, etc.

- Review and issue building permit applications and other development permits for grading, design review, historic preservation, variances, etc.
- Enforce the building code, inspect buildings, and manage the Fire Marshal program for the City.
- Manage economic development programs for the City under the advisement of the Economic Development Commission
- Manage art programs for the City under the advisement of the Arts Commission.
- Manage the lodging tax distribution program for the City under the advisement of the Lodging Tax Advisory Committee
- Lead in the development of environmental programs and provide the stewardship necessary to restore environmentally sensitive areas, support sustainability programs, reposition the City for renewable energy, tackle climate change, K4C, MSWMAC Solid Waste, etc.
- Manage large strategic capital projects in collaboration with other departments and agencies.
- Write, apply, and administer grants from multiple levels of government including the federal government, the State of Washington, and King County.

Proposed 2025-2026 Biennial Budget Uses:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|-----------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 1,952,870 | \$ 1,388,011 | 31.1% | -28.9% |
| <i>Employee Benefits</i> | \$ 890,909 | \$ 573,563 | 12.8% | -35.6% |
| <i>Supplies</i> | \$ 36,314 | \$ 37,213 | 0.8% | 2.5% |
| <i>Services</i> | \$ 1,900,024 | \$ 2,468,414 | 55.3% | 29.9% |
| <i>Capital Outlays</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Transfers Out</i> | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ 4,780,118 | \$ 4,467,201 | | -6.5% |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|-----------------------------------|--------------------|---------------------|------------------|
| Community Development Director | 1.00 | - | 1.00 |
| Building Official | 1.00 | - | 1.00 |
| Senior Planner | 1.00 | - | 1.00 |
| Associate Planner | 0.00 | 1.00 | 1.00 |
| Assistant Planner | 0.00 | - | 0.00 |
| Administrative Specialist (L1-L3) | 2.00 | (1.00) | 1.00 |
| Community Liaison | 1.00 | - | 1.00 |
| Total Staffing Count = | 6.00 | - | 6.00 |

Major Changes/Additions:

- **Community Development Department Staffing Changes** (Ongoing) (2025: +\$34,914, 2026: +\$33,741)
 - The Community Development Department is seeking to reorganize by reclassifying an Administrative Specialist into an Associate Planner. This change will consolidate administrative duties with one position in the department and ensure the City has two planners to support Council priorities, including enhancing livability and encouraging economic vibrancy.

Non-Departmental

Description:

The Non-Departmental portion of the General Fund supports City-wide efforts that cannot be prescribed to a department. This includes things like subscriptions and membership dues, environmental sustainability projects, human service awards, City contracted services such as municipal court services, public prosecutor services, and public defender services, as well as transfers out to various other funds.

Proposed 2025-2026 Biennial Budget Uses:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|-----------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Employee Benefits</i> | \$ 759 | \$ - | 0.0% | -100.0% |
| <i>Supplies</i> | \$ - | \$ 32,500 | 1.7% | 0.0% |
| <i>Services</i> | \$ 1,528,418 | \$ 1,611,983 | 86.3% | 5.5% |
| <i>Capital Outlays</i> | \$ - | \$ 5,250 | 0.3% | 0.0% |
| <i>Transfers Out</i> | \$ 2,724,707 | \$ 218,699 | 11.7% | -92.0% |
| Total Uses = | \$ 4,253,884 | \$ 1,868,432 | | -56.1% |



Managerial Funds

Arts Activities Fund (#012)

Description:

Ordinance 913 provides for establishment of an arts fund to acquire and display art works in public buildings constructed by the City. The ordinance directs that 1% of the construction cost of qualifying public works buildings be transferred into the fund. In addition, the General Fund (#001) makes a \$10,000 annual contribution to the fund to support the work of the Arts Commission.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 48,578 | \$ 50,739 | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ 1,000 | \$ - | 0.0% | -100.0% |
| <i>Miscellaneous Revenues</i> | \$ 1,319 | \$ 1,850 | 3.0% | 40.3% |
| <i>Transfers In</i> | \$ 77,992 | \$ 60,770 | 97.0% | -22.1% |
| Total Sources = | \$ 80,311 | \$ 62,620 | | -22.0% |
| Uses | | | | |
| <i>Supplies</i> | \$ 12,000 | \$ 12,456 | 16.5% | 3.8% |
| <i>Services</i> | \$ 28,000 | \$ 28,603 | 37.9% | 2.2% |
| <i>Capital Outlays</i> | \$ 57,992 | \$ 34,510 | 45.7% | -40.5% |
| Total Uses = | \$ 97,992 | \$ 75,569 | | -22.9% |
| Sources Over (Under) Uses = | \$ (17,681) | \$ (12,949) | | |
| Ending Fund Balance | \$ 30,897 | \$ 37,790 | | |

North Bend Police Services Fund (#014)

Description:

The City of Snoqualmie provides the City of North Bend with police services under an interlocal agreement signed on May 14, 2019, and amended on January 18, 2023. Consequently, a separate fund was established to track the cost of the service and the fee received from North Bend. The City is currently in the process of renegotiating the agreement with North Bend.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025- 26 % Change |
|---|----------------------------|------------------------------|---------------|---------------------------------|
| Beginning Fund Balance | \$ 244,924 | \$ 37,788 | | |
| Sources | | | | |
| <i>Intergovernmental Revenues</i> | \$ 37,500 | \$ - | 0.0% | -100.0% |
| <i>Charges for Goods & Services</i> | \$ 4,995,282 | \$ 8,321,000 | 100.0% | 66.6% |
| <i>Miscellaneous Revenues</i> | \$ 3,700 | \$ 3,330 | 0.0% | -10.0% |
| Total Sources = | \$ 5,036,482 | \$ 8,324,330 | | 65.3% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 2,916,525 | \$ 3,676,102 | 44.2% | 26.0% |
| <i>Employee Benefits</i> | \$ 1,174,555 | \$ 1,340,956 | 16.1% | 14.2% |
| <i>Supplies</i> | \$ 158,400 | \$ 231,342 | 2.8% | 46.0% |
| <i>Services</i> | \$ 989,426 | \$ 3,108,759 | 37.3% | 214.2% |
| Total Uses = | \$ 5,238,906 | \$ 8,357,159 | | 59.5% |
| Sources Over (Under) Uses = | \$ (202,424) | \$ (32,829) | | |
| Ending Fund Balance | \$ 42,500 | \$ 4,959 | | |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|---|-----------------|------------------|---------------|
| Police Chief | 0.12 | 0.23 | 0.35 |
| Police Captain | 0.12 | 0.23 | 0.35 |
| Administrative Specialist (L1-L3) | 1.00 | 1.00 | 2.00 |
| Police Sergeant | 2.00 | - | 2.00 |
| Administrative Sergeant | 0.00 | 0.35 | 0.35 |
| Detective | 0.00 | 0.35 | 0.35 |
| Police Officer | 8.00 | - | 8.00 |
| School Resource Officer | 0.00 | 0.15 | 0.15 |
| Support Officer | 0.50 | (0.15) | 0.35 |
| Mental Health Professional & Community Co-Responder (L1-L2) | 0.40 | (0.05) | 0.35 |
| Total Staffing Count = | 12.14 | 2.11 | 14.25 |

Major Changes/Additions:

- **Additional Administrative Specialist** (Ongoing) (2025: +\$124,640, 2026: +\$135,375)
 - The new Administrative Specialist position will help the police department step closer toward accreditation, support higher levels of service for public records requests, and improve evidence maintenance processes.
- **Personnel Adjustment within the Police Services Contract** (Ongoing) (2025: +\$222,240, 2026: +\$231,852)
 - This change does not represent an increase in full-time equivalent positions (FTEs) within the City, but rather a shift toward a more equitable distribution of employees within the Police Department, resulting in a net 1.11 increase in FTEs for North Bend.
- **Internal Service Charges within the Police Services Contract** (Ongoing) (2025: +\$1,073,330, 2026: +\$1,085,017)
 - Internal service charges, including administration, insurance, facilities, police vehicles, vehicles, and information technology have not been fully charged under the North Bend police services agreement. This change represents an adjustment to the portion of internal services paid for by North Bend up from the annual historical amount of \$70,000 to the rate charged to all other Snoqualmie funds.

Deposits Reimbursement Control Fund (#018)

Description:

This fund is used to hold and account for various types of damage and security deposits that are not related to utility or capital projects, or for certain other special purposes, until they are either refunded to the payee or retained by the City. The types of deposits held in this fund typically include damage deposits, security deposits, bid deposits and certain types of development-related deposits. These deposits used to be held in a special non-budgeted fund, since the money held in it does not technically belong to the City. Due to recent changes in governmental accounting standards, the State Auditor's Office now directs that these types of deposits be accounted for in the fund most closely related to their business purpose. Deposits of these types are deemed to be held more for the benefit of the City than for the benefit of the depositor.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|--------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 21,266 | \$ 21,266 | | |
| Sources | | | | |
| <i>Miscellaneous Revenues</i> | \$ 716 | \$ 1,110 | 2.7% | 55.0% |
| <i>Other Increases in Resources</i> | \$ 20,000 | \$ 40,000 | 97.3% | 100.0% |
| Total Sources = | \$ 20,716 | \$ 41,110 | | 98.4% |
| Uses | | | | |
| <i>Refundable Deposits Disbursed</i> | \$ 20,716 | \$ 62,376 | 100.0% | 201.1% |
| Total Uses = | \$ 20,716 | \$ 62,376 | | 201.1% |
| Sources Over (Under) Uses = | \$ - | \$ (21,266) | | |
| Ending Fund Balance | \$ 21,266 | \$ - | | |

School Impact Fee Fund (#020)

Description:

This fund is used to receive and remit impact fees collected for the Snoqualmie Valley School District. The impact fees are related to construction and development and the amount of the fee is determined by the school district. The City does not retain any of these fees.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ - | \$ - | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ - | \$ 400,000 | 100.0% | 0.0% |
| <i>Miscellaneous Revenues</i> | \$ - | \$ - | 0.0% | 0.0% |
| Total Sources = | \$ - | \$ 400,000 | | 0.0% |
| Uses | | | | |
| <i>Refundable Deposits Disbursed</i> | \$ - | \$ 400,000 | 100.0% | 0.0% |
| Total Uses = | \$ - | \$ 400,000 | | 0.0% |
| Sources Over (Under) Uses = | \$ - | \$ - | | |
| Ending Fund Balance | \$ - | \$ - | | |



Special Revenue Funds

Special revenue funds are used to account for and report the proceeds and uses of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Tourism Promotion Fund (#110)

Description:

This fund records receipts from hotel/motel or lodging taxes. These receipts are a “diversion” of the state component of sales tax attributed to hotel/motel room rentals. The funds are dedicated to

tourism promotion. The City's Lodging Tax Advisory Committee reviews applications from organizations and makes final recommendations on how to spend the taxes received.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 147,700 | \$ 9,866 | | |
| Sources | | | | |
| <i>Taxes</i> | \$ 276,000 | \$ 68,107 | 100.0% | -75.3% |
| <i>Miscellaneous Revenues</i> | \$ 3,791 | \$ - | 0.0% | -100.0% |
| Total Sources = | \$ 279,791 | \$ 68,107 | | -75.7% |
| Uses | | | | |
| <i>Services</i> | \$ 350,000 | \$ 60,000 | 100.0% | -82.9% |
| Total Uses = | \$ 350,000 | \$ 60,000 | | -82.9% |
| Sources Over (Under) Uses = | \$ (70,209) | \$ 8,107 | | |
| Ending Fund Balance | \$ 77,491 | \$ 17,973 | | |

Drug Enforcement Fund (#118)

Description:

The Drug Enforcement Fund was established to collect proceeds from the sale of confiscated and/or forfeited property seized as a result of criminal drug activity. A portion of the proceeds are required to be forwarded to the State of Washington to support the operation of the State Patrol Crime Lab. The proceeds that are retained by the City must be used to support drug enforcement activities, including acquisition of specialized police equipment. Funds are also used for undercover operations.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|--------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 10,200 | \$ 39,085 | | |
| Sources | | | | |
| <i>Miscellaneous Revenues</i> | \$ 10,344 | \$ 1,710 | 100.0% | -83.5% |
| Total Sources = | \$ 10,344 | \$ 1,710 | | -83.5% |
| Uses | | | | |
| <i>Supplies</i> | \$ 344 | \$ 3,000 | 100.0% | 772.1% |
| <i>Refundable Deposits Disbursed</i> | \$ 10,000 | \$ - | 0.0% | -100.0% |
| Total Uses = | \$ 10,344 | \$ 3,000 | | -71.0% |
| Sources Over (Under) Uses = | \$ - | \$ (1,290) | | |
| Ending Fund Balance | \$ 10,200 | \$ 37,795 | | |

**Opioid Settlement Fund
(#123)**

Description:

The Opioid Settlement Fund was established as a result of a lawsuit brought by the Washington State Attorney General's Office against companies that fueled the opioid public health crisis. The resultant funds must be spent on Opioid remediation. Snoqualmie began receiving settlement funds in 2023 and payments may continue until 2040.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ - | \$ 71,335 | | |
| Sources | | | | |
| <i>Miscellaneous Revenues</i> | \$ 35,121 | \$ 32,698 | 100.0% | -6.9% |
| Total Sources = | \$ 35,121 | \$ 32,698 | | -6.9% |
| Uses | | | | |
| <i>Supplies</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Services</i> | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ - | \$ - | | 0.0% |
| Sources Over (Under) Uses = | \$ 35,121 | \$ 32,698 | | |
| Ending Fund Balance | \$ 31,293 | \$ 104,033 | | |

Affordable Housing Fund (#131)

Description:

The Affordable Housing Fund was established to collect proceeds from an affordable housing sales tax credit from the State of Washington and a 0.1% housing and related services sales tax. The credit does not increase the tax rate for consumers but instead shares a portion of the state sales tax with cities, towns, and counties. The sales tax credit can be used for the acquisition, rehabilitation, or construction of affordable housing, the operation and maintenance of such housing units, or to provide rental assistance to tenants below a certain median income threshold. The 0.1% sales tax may be used similarly or to support behavioral health treatment programs and services.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 898,936 | \$ 1,725,925 | | |
| Sources | | | | |
| <i>Taxes</i> | \$ 748,000 | \$ 733,760 | 90.2% | -1.9% |
| <i>Intergovernmental Revenues</i> | \$ 180,000 | \$ - | 0.0% | -100.0% |
| <i>Miscellaneous Revenues</i> | \$ 30,242 | \$ 79,466 | 9.8% | 162.8% |
| Total Sources = | \$ 958,242 | \$ 813,226 | | -15.1% |
| Uses | | | | |
| <i>Services</i> | \$ 132,000 | \$ - | 0.0% | -100.0% |
| Total Uses = | \$ 132,000 | \$ - | | -100.0% |
| Sources Over (Under) Uses = | \$ 826,242 | \$ 813,226 | | |
| Ending Fund Balance | \$ 1,725,178 | \$ 2,539,151 | | |

**Home Elevation Fund
(#144)**

Description:

The Home Elevations Fund was established to receive funds on behalf of a program created by King County Flood Control District to support homeowners in flood-prone areas. The program supports raising the finished floor of a home above the 100-year flood elevation, reducing the threat of future damage or home buyouts where more significant flood risk exists. County funding is received into this fund and passed on to approved homeowners.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ - | \$ - | | |
| Sources | | | | |
| <i>Intergovernmental Revenues</i> | \$ 1,468,000 | \$ 500,000 | 100.0% | -65.9% |
| <i>Miscellaneous Revenues</i> | \$ 15,121 | \$ - | 0.0% | -100.0% |
| Total Sources = | \$ 1,483,121 | \$ 500,000 | | -66.3% |
| Uses | | | | |
| <i>Services</i> | \$ - | \$ 500,000 | 100.0% | 0.0% |
| Total Uses = | \$ - | \$ 500,000 | | 0.0% |
| Sources Over (Under) Uses = | \$ 1,483,121 | \$ - | | |
| Ending Fund Balance | \$ 1,483,121 | \$ - | | |



Governmental Capital Funds

Non-Utilities Capital Fund (#310)

Description:

The Non-Utilities Capital Fund appropriates funds for the acquisition or improvement of long-term park, transportation, and facility infrastructure with a useful life greater than one year over the biennium. On July 8, 2024, Council adopted the 2025-2030 Capital Improvement Plan (CIP). The first two years of the plan have been incorporated into this fund for the 2025-2026 Biennial Budget.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|-------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 20,100,000 | \$ 20,095,791 | | |
| Sources | | | | |
| <i>Taxes</i> | \$ 5,445,154 | \$ 6,809,000 | 34.8% | 25.0% |
| <i>Intergovernmental Revenues</i> | \$ 12,974,950 | \$ 9,901,208 | 50.7% | -23.7% |
| <i>Miscellaneous Revenues</i> | \$ 515,246 | \$ 2,334,000 | 11.9% | 353.0% |
| <i>Other Increases in Resources</i> | \$ 2,500,000 | \$ 500,000 | 2.6% | -80.0% |
| Total Sources = | \$ 21,435,350 | \$ 19,544,208 | | -8.8% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 496,345 | \$ 654,617 | 1.8% | 31.9% |
| <i>Employee Benefits</i> | \$ 199,659 | \$ 266,910 | 0.7% | 33.7% |
| <i>Supplies</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Services</i> | \$ 11,038,994 | \$ 2,030,544 | 5.4% | -81.6% |
| <i>Capital Outlays</i> | \$ 27,745,208 | \$ 34,149,134 | 91.5% | 23.1% |
| <i>Debt Service</i> | \$ 174,000 | \$ 174,000 | 0.5% | 0.0% |
| <i>Transfers Out</i> | \$ 57,992 | \$ 40,770 | 0.1% | -29.7% |
| Total Uses = | \$ 39,712,198 | \$ 37,315,975 | | -6.0% |
| Sources Over (Under) Uses = | \$ (18,276,848) | \$ (17,771,767) | | |
| Ending Fund Balance | \$ 1,823,152 | \$ 2,324,024 | | |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|-----------------------------------|--------------------|---------------------|------------------|
| Parks & Public Works Director | 0.13 | - | 0.13 |
| Administrative Specialist (L1-L3) | 0.13 | - | 0.13 |
| CIP Project Manager | 1.00 | (0.50) | 0.50 |
| Engineer | 0.75 | 0.75 | 1.50 |
| Total Staffing Count = | 2.00 | 0.25 | 2.25 |

Major Changes/Additions:

- **Employee Distribution** (Ongoing) (2025: +\$56,228, 2026: +\$55,922)

- o The number of employees working within Non-Utility and Utility Capital has not changed. However, the City opted for a more equitable distribution of labor costs between the two capital funds. This results in a 0.25 full-time equivalent position increase for the Non-Utilities Capital Fund.

ERP Project Fund Fund (#350)

Description:

This capital fund, created in 2023, tracks revenues and expenditures related to the new Tyler Munis Enterprise Resource Planning (ERP) system which is currently being implemented across the City. This fund is intended to be closed at the end of the 2025-2026 biennium, when the ERP is presumed to be fully implemented.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ - | \$ 483,958 | | |
| Sources | | | | |
| <i>Taxes</i> | \$ 344,145 | \$ - | 0.0% | -100.0% |
| <i>Intergovernmental Revenues</i> | \$ 16,117 | \$ - | 0.0% | -100.0% |
| <i>Miscellaneous Revenues</i> | \$ - | \$ 16,000 | | |
| <i>Transfers In</i> | \$ 1,021,400 | \$ 150,000 | | |
| Total Sources = | \$ 1,381,662 | \$ 166,000 | | -88.0% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 142,606 | \$ - | 0.0% | -100.0% |
| <i>Employee Benefits</i> | \$ 40,584 | \$ - | 0.0% | -100.0% |
| <i>Supplies</i> | \$ 88,500 | \$ - | 0.0% | -100.0% |
| <i>Services</i> | \$ 950,898 | \$ 649,958 | 100.0% | -31.6% |
| <i>Capital Outlays</i> | \$ 9,075 | \$ - | 0.0% | -100.0% |
| Total Uses = | \$ 1,231,663 | \$ 649,958 | | -47.2% |
| Sources Over (Under) Uses = | \$ 149,999 | \$ (483,958) | | |
| Ending Fund Balance | \$ 149,999 | \$ - | | |

Major Changes/Additions:

- **Consultant Support** (One-time) (2025: +150,000)
 - The Utility Billing module of the ERP will be implemented during 2023. This is the first outward-facing segment of the ERP, and it has complex aspects that will require multi-disciplinary skills. The City will utilize a consultant who has experience in integrating utilities with Tyler’s ERP system. This expenditure is being funded by the utilities.



Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users of goods and services. Enterprise funds are required to be used for any activity whose principal source of revenue is pledged to the repayment of revenue-type debt, if there is a legal requirement that all costs must be recovered through user fees, or when a government establishes a policy to recover all costs of an activity through user fees.

Enterprise Funds Resources Summary:

The City of Snoqualmie operates three enterprise utilities: water, wastewater, and stormwater. The primary source of revenue generated by all three utilities are utility fees (“rates”). Utility rates are set by Council and were last adopted in May of 2021 for a six-year period (2021-2026). In December of 2023 rates were adjusted for 2024 as part of a utility fiscal health study. The City is currently undergoing a four-year rate study for 2025 to 2028 wherein rates are expected to rise. Changes in utility rates may differ between customer class and the utility involved. For an average resident¹ in Snoqualmie, the following table estimates the increase in a monthly utility bill for a mid-range utility-rate scenario, using a mix of debt and customer rates to fund capital projects.

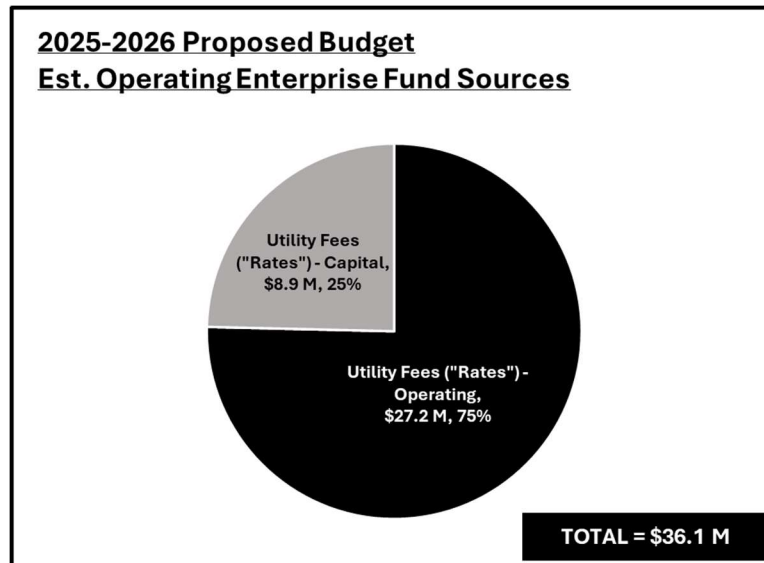
| Combined Utilities | Existing | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| Avg. Residential Monthly Bill | \$ 177.46 | \$ 202.01 | \$ 230.80 | \$ 264.63 | \$ 273.02 | \$ 282.03 | \$ 288.34 |
| \$ Monthly Difference | | \$ 24.55 | \$ 28.78 | \$ 33.83 | \$ 8.39 | \$ 9.01 | \$ 6.31 |
| Overall Increase | | 13.84% | 14.25% | 14.66% | 3.17% | 3.30% | 2.24% |
| New Debt Proceeds | | \$ 9,060,000 | \$ - | \$ 3,150,000 | \$ - | \$ 8,900,000 | \$ - |

Note: Water bill is based on a 3/4" meter and 7ccf of usage

In total, the operating enterprise funds are expected to generate \$36.1 million in revenue over the next biennium, with revenue assumptions based on the new utility costing model currently under

¹ Assumes a 3/4" meter, 7 centum cubic feet of monthly water usage, and 1 equivalent service unit (ESU).

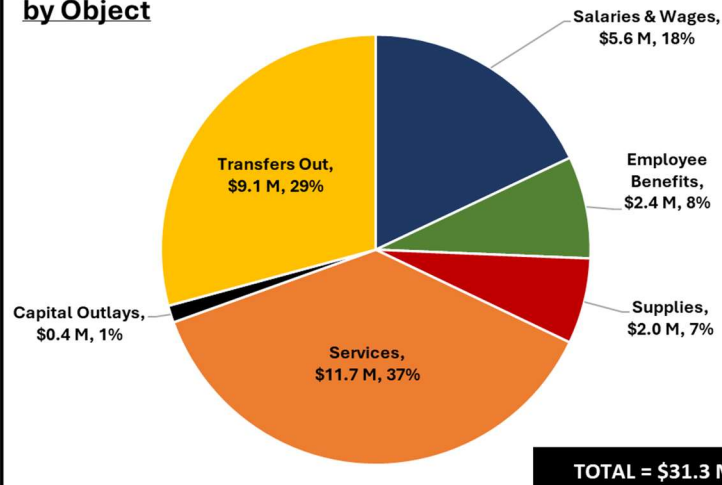
development. This is approximately a 21.4% increase over the amount collected during the 2023-2024 biennium. Of the revenue expected to be collected during the next biennium, roughly \$8.9 million will fund the capital needs of the utilities and \$27.2 million will support utility operations.



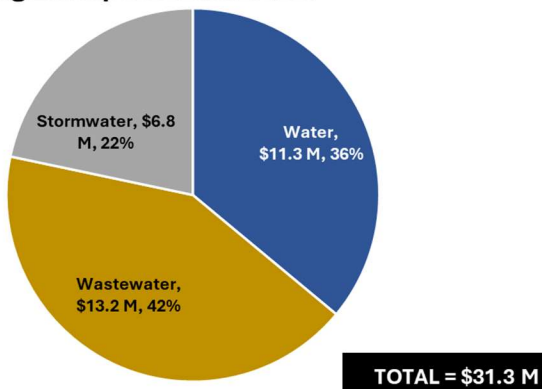
Enterprise Funds Uses Summary:

During the 2025-2026 biennium, the three operating enterprise funds (Water Operations Fund (#401), Wastewater Operations Fund (#402), Stormwater Operations Fund (#403)) are expected to spend \$31.3 million, which includes \$8.9 million in transfers to the Utilities Capital Fund (#417) to pay for capital improvements and debt service and \$0.2 million in transfers to the ERP Project Fund (#350). The following two charts break out the anticipated spending by object and utility.

2025-2026 Proposed Budget
Est. Operating Enterprise Fund Uses
by Object



2025-2026 Proposed Budget
Est. Operating Enterprise Fund Uses
by Utility



Water Operations
Fund (#401)

Description:

The Water Operations Fund is composed of the Water Division of the Parks and Public Works Department. The Division provides the management and maintenance necessary to deliver high quality drinking water to the residents and businesses of Snoqualmie. Through a reliable collection,

treatment, and distribution system, the City is able to supply clean and readily available water in support of a healthy and vibrant community.

Core Services:

- Collect water from spring and local sources and convey to a treatment plant.
- Treat the water removing any contaminants through effective means and technology.
- Test samples constantly to ensure and maintain compliance with federal and state standards.
- Clean, repair, and inspect collection mains, booster pump stations, pressure reducing valve stations, and other essential facilities to maintain the satisfactory distribution of water, at the proper pressure, to residents and businesses.
- Install and maintain water meters.
- Maintain adequate fire flow and ensure the proper replacement of fire hydrants.
- Monitor the supervisory control system to ensure system functionality and respond in a timely fashion to issues that may arise.
- Maintain and calibrate the irrigation system to support the health and vibrancy of City-owned parks, City-owned rights-of-way, and privately owned landscaping.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 1,635,856 | \$ 2,258,252 | | |
| Sources | | | | |
| <i>Licenses & Permits</i> | \$ 6,770 | \$ 7,182 | 0.1% | 6.1% |
| <i>Charges for Goods & Services</i> | \$ 10,638,437 | \$ 12,167,834 | 99.6% | 14.4% |
| <i>Miscellaneous Revenues</i> | \$ 50,427 | \$ 44,350 | 0.4% | -12.1% |
| Total Sources = | \$ 10,695,634 | \$ 12,219,366 | | 14.2% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 1,614,541 | \$ 1,946,996 | 17.3% | 20.6% |
| <i>Employee Benefits</i> | \$ 775,435 | \$ 914,990 | 8.1% | 18.0% |
| <i>Supplies</i> | \$ 712,585 | \$ 930,915 | 8.2% | 30.6% |
| <i>Services</i> | \$ 3,654,493 | \$ 4,222,665 | 37.4% | 15.5% |
| <i>Capital Outlays</i> | \$ 42,329 | \$ 133,900 | 1.2% | 216.3% |
| <i>Transfers Out</i> | \$ 4,584,774 | \$ 3,136,411 | 27.8% | -31.6% |
| Total Uses = | \$ 11,384,157 | \$ 11,285,877 | | -0.9% |
| Sources Over (Under) Uses = | \$ (688,524) | \$ 933,489 | | |
| Ending Fund Balance | \$ 947,332 | \$ 3,191,741 | | |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|--|-----------------|------------------|---------------|
| Parks & Public Works Director | 0.15 | - | 0.15 |
| Deputy Parks & Public Works Director/City Engineer | 0.20 | - | 0.20 |
| Administrative Specialist (L1-L3) | 0.15 | 0.40 | 0.55 |
| GIS Analyst | 0.00 | 0.20 | 0.20 |
| Water Superintendent | 1.00 | - | 1.00 |
| Water Maintenance Technician (L1-L3) | 5.00 | - | 5.00 |
| Irrigation Maintenance Technician (L2-L3) | 1.00 | - | 1.00 |
| Total Staffing Count = | 7.50 | 0.60 | 8.10 |

Major Changes/Additions:

- **0.4 Utility Administrative Specialist** (Ongoing) (2025: +\$50,952, 2026: +\$55,072)
 - This position is designed to provide dedicated support to the utilities, which currently share one Administrative Specialist position between 7 divisions and 37 employees in the Parks and Public Works Department. The position is currently being contemplated within the 2025-2028 utility rate schedule.
 -
- **GIS Analyst** (Ongoing) (2025: +\$34,073, 2026: +\$35,591)
 - This addition does not represent an increase in full-time equivalent positions (FTEs), but rather a budgetary shift to match the GIS Analyst position with its related management and operational structure. During the 2023-2024 biennium, this position was reassigned to the Parks and Public Works Department.
- **Phased in Replacement of Maxicom Components** (Ongoing) (2025: +\$40,000, 2026: +\$36,000)
 - The Maxicom sprinkler and irrigation system controls are outdated and not well supported. This update will reduce and potentially eliminate the need for a system controller consultant while giving City staff greater internal control.
- **Internal Service Charges** (Ongoing) (2025: +295,254, 2026: +\$262,446)
 - This does not represent a change in Water operations, but rather in how internal service charges are allocated to each department. Internal service charges are tied to various drivers and depend on the expenditure levels of the service departments. In addition, the methodology for costing vehicles was updated resulting in Equipment Replacement and Repair charge increases to the departments.
- **Pick-Up Truck** (One-time) (2025: +\$133,900)
 - The Water Division needs one vehicle to support routine maintenance for water treatment and distribution. This heavy-duty truck will be added into the Equipment

Replacement and Repair Fund's replacement schedule and will increase the annual internal service fee charged for vehicle maintenance and the eventual purchase of a new vehicle once the truck has reached its service life.

Wastewater Operations Fund (#402)

Description:

The Wastewater Operations Fund is composed of the Wastewater Division of the Parks and Public Works Department. The Division provides the management and maintenance necessary to deliver a reliable system for the collection, conveyance, and treatment of sewage from residential and commercial users. The service provided ensures that residents and businesses can enjoy a personally clean, hygienic, and sanitary life free from diseases and contamination.

Core Services:

- Clean, repair, and inspect collection mains, lift stations, and other essential facilities to maintain the satisfactory conveyance of sewage to the treatment plant.
- Treat the sewage entering the treatment plant through effective means and technology to separate solids from water.
- Treat the solids and water effectively before transport or discharge.
- Test samples constantly to ensure and maintain compliance with federal and state standards.
- Monitor the supervisory control system to ensure plant functionality and respond in a timely fashion to issues that may arise.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 786,844 | \$ 819,934 | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ 13,130,317 | \$ 16,960,209 | 99.7% | 29.2% |
| <i>Miscellaneous Revenues</i> | \$ 31,086 | \$ 42,610 | 0.3% | 37.1% |
| Total Sources = | \$ 13,161,403 | \$ 17,002,819 | | 29.2% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 1,689,630 | \$ 2,266,396 | 17.1% | 34.1% |
| <i>Employee Benefits</i> | \$ 764,773 | \$ 888,470 | 6.7% | 16.2% |
| <i>Supplies</i> | \$ 588,902 | \$ 824,590 | 6.2% | 40.0% |
| <i>Services</i> | \$ 4,121,444 | \$ 4,953,532 | 37.4% | 20.2% |
| <i>Capital Outlays</i> | \$ 13,850 | \$ - | 0.0% | -100.0% |
| <i>Transfers Out</i> | \$ 5,983,911 | \$ 4,307,351 | 32.5% | -28.0% |
| Total Uses = | \$ 13,162,510 | \$ 13,240,339 | | 0.6% |
| Sources Over (Under) Uses = | \$ (1,107) | \$ 3,762,480 | | |
| Ending Fund Balance | \$ 785,737 | \$ 4,582,414 | | |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|--|--------------------|---------------------|---------------|
| Parks & Public Works Director | 0.10 | - | 0.10 |
| Deputy Parks & Public Works Director/City Engineer | 0.20 | (0.08) | 0.13 |
| Administrative Specialist (L1-L3) | 0.10 | 0.40 | 0.50 |
| GIS Analyst | 0.00 | 0.20 | 0.20 |
| Wastewater Superintendent | 1.00 | - | 1.00 |
| Wastewater Lead (L4) | 1.00 | - | 1.00 |
| Wastewater Industrial Maintenance Technician L3 | 1.00 | - | 1.00 |
| Wastewater Laboratory Analyst L3 | 1.00 | - | 1.00 |
| Wastewater Operator (L1-L3) | 3.00 | 1.00 | 4.00 |
| Total Staffing Count = | 7.40 | 1.53 | 8.93 |

Major Changes/Additions:

- **Wastewater Operator** (Ongoing) (2025: +\$117,797, 2026: +\$127,996)
 - o The purpose of this position is to support the operational functioning of the wastewater collection and treatment facilities during assigned shifts and in

emergency situations. This addition is in accordance with the General Sewer Plan, which calls for the addition of 1.2 full-time positions to maintain the condition of the wastewater system. The position is proposed within the 2025-2028 utility rate schedule under current consideration by Council.

- **0.4 Utility Administrative Specialist** (Ongoing) (2025: +\$50,952, 2026: +\$55,072)
 - This position is designed to provide dedicated support to the utilities, which currently share one Administrative Specialist position between 7 divisions and 37 employees in the Parks and Public Works Department. The position is currently being contemplated within the 2025-2028 utility rate schedule.
- **GIS Analyst** (Ongoing) (2025: +\$34,073, 2026: +\$35,591)
 - This addition does not represent an increase in full-time equivalent positions (FTEs), but rather a budgetary shift to match the GIS Analyst position with its related management and operational structure. During the 2023-2024 biennium, this position was reassigned to the Parks and Public Works Department.
- **Deputy Parks & Public Works Director** (Ongoing) (2025: -\$16,932), 2026: -\$18,021)
 - This addition does not represent a decrease in FTEs, but rather a budgetary shift to match the Deputy Parks & Public Works Director position with its related management and operational structure.
- **Internal Service Charges** (Ongoing) (2025: +\$205,700, 2026: +\$183,113)
 - This does not represent a change in Wastewater operations, but rather in how internal service charges are allocated to each department. Internal service charges are tied to various drivers and depend on the expenditure levels of the service departments. In addition, the methodology for costing vehicles was updated resulting in Equipment Replacement and Repair charge increases to the departments.
- **Backup Pumps** (Ongoing) (2025: +\$60,000, 2026: +\$58,000)
 - In the event of a pump failure at sewer lift stations, backup pumps will prevent any system failure and allow the wastewater system to continue operating. These pumps can be specific to location and are not all interchangeable. This funding allows for the purchase of four backup pumps that can be used at six locations. This item will be ongoing until backup pumps are purchased for all necessary locations.

Stormwater Operations Fund (#403)

Description:

The Stormwater Operations Fund is composed of the Stormwater & Urban Forestry Division of the Parks and Public Works Department. The Division provides the management and maintenance necessary to preserve storm drainage, catch basin, and water retention facilities critical for healthy streams, clean water, and a green environment. With an average rainfall of 60 inches annually, higher than in other areas around Puget Sound, the City of Snoqualmie maintains facilities to their highest standard in order to keep rain from washing pollutants into streams or from overwhelming drainage capacity. Ultimately, such efforts contribute to the wider regional goal of protecting the health and ecology of the Snoqualmie River and the Puget Sound.

Core Services:

- Clean and repair the storm drainage system to maintain satisfactory stormwater conveyance and water quality.
- Clean and maintain catch basins and/or retention ponds on an ongoing basis to remove pollutants and reduce flooding and stream erosion.
- Support the flood control efforts of the City by suggesting and/or analyzing changes to other sources of infrastructure such as the street network.
- Lead the effort in maintaining the City's National Pollutant Discharge Elimination System (NPDES) permit.
- Support the Urban Forestry Program with annual funding. The urban forest helps to filter and retain stormwater reducing the need for extensive grey and built infrastructure.
- Maintain the City's soft-surface trail system, including trail bridges and boardwalks.
- Manage the Green Snoqualmie Partnership to coordinate volunteer, partner, and staff efforts to maintain and restore the City's 1,200 acres of open space.
- Maintain 10,000 street and park trees.
- Respond to wind and snowstorm events to ensure access to all City right of ways.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 984,709 | \$ 588,834 | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ 5,896,025 | \$ 6,887,799 | 99.7% | 16.8% |
| <i>Miscellaneous Revenues</i> | \$ 18,357 | \$ 20,941 | 0.3% | 14.1% |
| Total Sources = | \$ 5,914,382 | \$ 6,908,740 | | 16.8% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 1,015,184 | \$ 1,414,558 | 20.8% | 39.3% |
| <i>Employee Benefits</i> | \$ 520,704 | \$ 602,475 | 8.9% | 15.7% |
| <i>Supplies</i> | \$ 254,073 | \$ 262,125 | 3.9% | 3.2% |
| <i>Services</i> | \$ 2,055,814 | \$ 2,546,682 | 37.5% | 23.9% |
| <i>Capital Outlays</i> | \$ - | \$ 267,800 | 3.9% | 0.0% |
| <i>Transfers Out</i> | \$ 2,676,644 | \$ 1,701,624 | 25.0% | -36.4% |
| Total Uses = | \$ 6,522,419 | \$ 6,795,264 | | 4.2% |
| Sources Over (Under) Uses = | \$ (608,037) | \$ 113,476 | | |
| Ending Fund Balance | \$ 376,672 | \$ 702,310 | | |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|---|--------------------|---------------------|---------------|
| Parks & Public Works Director | 0.10 | - | 0.10 |
| Deputy Parks & Public Works Director/City Engineer | 0.10 | 0.03 | 0.13 |
| Administrative Specialist (L1-L3) | 0.10 | 0.20 | 0.30 |
| GIS Analyst | 0.00 | 0.10 | 0.10 |
| Stormwater & Urban Forestry Superintendent | 1.00 | - | 1.00 |
| Stormwater & Urban Forestry Maintenance Technician (L | 4.00 | - | 4.00 |
| Total Staffing Count = | 5.30 | 0.33 | 5.63 |

Major Changes/Additions:

- 0.2 Utility Administrative Specialist** (Ongoing) (2025: +\$25,476, 2026: +\$27,536)
 - This position is designed to provide dedicated support to the utilities, which currently share one Administrative Specialist position between 7 divisions and 37 employees in the Parks and Public Works Department. The position is currently being contemplated within the 2025-2028 utility rate schedule.

- **GIS Analyst** (Ongoing) (2025: +\$17,036, 2026: +\$17,796)
 - This addition does not represent an increase in full-time equivalent positions (FTEs), but rather a budgetary shift to match the GIS Analyst position with its related management and operational structure. During the 2023-2024 biennium, this position was reassigned to the Parks and Public Works Department.
- **Internal Service Charges** (Ongoing) (2025: +242,134, 2026: +\$231,813)
 - This does not represent an increase in Stormwater and Urban Forestry operations, but rather in how internal service charges are allocated to each department. Internal service charges are tied to various drivers and depend on the expenditure levels of the service departments. In addition, the methodology for costing vehicles was updated resulting in Equipment Replacement and Repair charge increases to the departments.
- **Two Pick-Up Trucks** (One-time) (2025: +\$267,800)
 - The Stormwater and Urban Forestry Division needs two vehicles to support routine maintenance. These heavy-duty trucks will be added into the Equipment Replacement and Repair Fund's replacement schedule and will increase the annual internal service fee charged for maintenance and the eventual purchase of new vehicles once the trucks have reached their service lives.

Utilities Capital Fund (#417)

Description:

The Utilities Capital Fund appropriates funds for the acquisition or improvement of long-term utility (water, wastewater, and stormwater) infrastructure with a useful life greater than one year over the biennium. Council is currently in process of reviewing the Utility Rate Study, which is a core part of the 2025-2030 Utility Capital Improvement Plan (CIP). When these two elements are completed and approved, the first two years of the plan will be incorporated into this fund for the 2025-2026 Biennial Budget. The amounts shown in this section are rough estimates.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 19,400,000 | \$ 4,015,287 | | |
| Sources | | | | |
| <i>Intergovernmental Revenues</i> | \$ 1,884,000 | \$ - | 0.0% | -100.0% |
| <i>Miscellaneous Revenues</i> | \$ 10,174,089 | \$ 1,988,201 | 10.0% | -80.5% |
| <i>Transfers In</i> | \$ 13,217,438 | \$ 17,956,768 | 90.0% | 35.9% |
| Total Sources = | \$ 25,275,527 | \$ 19,944,969 | | -21.1% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 863,444 | \$ 766,691 | 4.1% | -11.2% |
| <i>Employee Benefits</i> | \$ 337,852 | \$ 329,892 | 1.8% | -2.4% |
| <i>Supplies</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Services</i> | \$ 6,965,275 | \$ 1,637,303 | 8.7% | -76.5% |
| <i>Capital Outlays</i> | \$ 16,519,275 | \$ 11,237,529 | 59.8% | -32.0% |
| <i>Debt Service</i> | \$ 4,817,000 | \$ 4,823,800 | 25.7% | 0.1% |
| <i>Transfers Out</i> | \$ 211,096 | \$ - | 0.0% | -100.0% |
| Total Uses = | \$ 29,713,942 | \$ 18,795,215 | | -36.7% |
| Sources Over (Under) Uses = | \$ (4,438,415) | \$ 1,149,754 | | |
| Ending Fund Balance | \$ 14,961,586 | \$ 5,165,041 | | |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|--|--------------------|---------------------|------------------|
| Parks & Public Works Director | 0.25 | - | 0.25 |
| Deputy Parks & Public Works Director/City Engineer | 0.50 | -0.26 | 0.25 |
| Administrative Specialist (L1-L3) | 0.25 | - | 0.25 |
| CIP Project Manager | 0.00 | 0.50 | 0.50 |
| Engineer | 2.25 | -0.75 | 1.50 |
| Total Staffing Count = | 3.25 | -0.51 | 2.75 |

Major Changes/Additions:

- **Employee Distribution** (Ongoing) (2025: -\$109,140, 2026: -\$112,238)
 - The number of employees working within Non-Utility and Utility Capital has not changed. However, the City opted for a more equitable distribution of labor costs between the two capital funds, also decreasing the amount that the Deputy Parks & Public Works Director was allocated to Utility Capital by 0.25. In total, this results in a 0.50 full-time equivalent position decrease for the Utility Capital Fund. Note that this results in a decrease in costs for the Utility Capital Fund.



Internal Service Funds

Internal service funds are used to account for services provided by one City department to another department of the City. They can also provide a mechanism for allocating common costs among the various departments of the City.

Equipment Replacement & Repair Fund (#501)

Description:

The Equipment Replacement and Repair Division maintains a “keep the City moving” commitment by providing safe and operable equipment at the lowest possible cost per mile. With over 125 vehicles and equipment, the division is able to keep multiple City departments responding to calls for service through strict preventative maintenance and proper replacement management. The work completed ensures that the City can provide quality, longer-lived assets, reducing the need to part with vehicles or equipment sooner than expected.

Core Services:

- Manage approximately \$13.8 million dollars’ worth of City assets through the repair and replacement of batteries, engines, transmissions, drive axles, brakes, tires, oil, etc.
- Maintain and replenish the inventory of high use parts on an as-needed basis.
- Manage and procure the replacement of all City vehicles and equipment.
- Manage the registration and insurance for all City vehicles and equipment.
- Support the City Clerk in the repair or replacement of vehicles or equipment damaged due to accidents.

- Support 4 insourcing programs including City of North Bend Police Services, the school resource officer, and the Coalition of Small Police Agencies.
- Outsource specialty vehicles and equipment for repair and maintenance such as large Fire Department apparatus.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 2,384,697 | \$ 2,934,654 | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ 2,993,346 | \$ 4,896,826 | 88.8% | 63.6% |
| <i>Miscellaneous Revenues</i> | \$ 79,580 | \$ 35,000 | 0.6% | -56.0% |
| <i>Other Increases in Resources</i> | \$ 140,000 | \$ 190,000 | 3.4% | 35.7% |
| <i>Transfers In</i> | \$ 514,388 | \$ 390,000 | 7.1% | -24.2% |
| Total Sources = | \$ 3,727,314 | \$ 5,511,826 | | 47.9% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 413,008 | \$ 603,334 | 9.6% | 46.1% |
| <i>Employee Benefits</i> | \$ 170,272 | \$ 244,046 | 3.9% | 43.3% |
| <i>Supplies</i> | \$ 823,130 | \$ 812,060 | 13.0% | -1.3% |
| <i>Services</i> | \$ 505,489 | \$ 1,110,822 | 17.8% | 119.8% |
| <i>Capital Outlays</i> | \$ 1,744,225 | \$ 3,483,949 | 55.7% | 99.7% |
| Total Uses = | \$ 3,656,124 | \$ 6,254,211 | | 71.1% |
| Sources Over (Under) Uses = | \$ 71,190 | \$ (742,385) | | |
| Ending Fund Balance | \$ 2,455,887 | \$ 2,192,269 | | |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|--|--------------------|---------------------|---------------|
| Parks & Public Works Director | 0.05 | - | 0.05 |
| Deputy Parks & Public Works Director/City Engineer | 0.00 | 0.10 | 0.10 |
| Administrative Specialist (L1-L3) | 0.05 | - | 0.05 |
| Fleet & Facilities Superintendent | 0.50 | 0.25 | 0.75 |
| Fleet Mechanic (L1-L3) | 1.00 | - | 1.00 |
| Total Staffing Count = | 1.60 | 0.35 | 1.95 |

As a part of the 2025-2026 Biennial Budget, the City of Snoqualmie will be replacing or purchasing a number of new vehicles or pieces of equipment.

2025 Equipment Replacement List:

| Count | Asset | Year | ID# | Department | Cost | Type |
|----------------|---|------|-----|-------------------|---------------------|-------------|
| 1 | Ford Fusion | 2015 | 2 | Motor Pool | \$ 57,000 | Replace |
| 2 | Ford Explorer | 2020 | 105 | Sno Police | \$ 98,664 | Replace |
| 3 | Chev. Tahoe | 2013 | 106 | Sno Police | \$ 98,664 | Replace |
| 4 | Ford Explorer | 2020 | 107 | NB Police | \$ 98,664 | Replace |
| 5 | Ford Explorer | 2020 | 109 | Sno Police | \$ 98,664 | Replace |
| 6 | Ford Explorer | 2020 | 110 | NB Police | \$ 98,664 | Replace |
| 7 | Ford Explorer | 2020 | 122 | Sno Police | \$ 98,664 | Replace |
| 8 | Chev. 2500 Pickup | 2016 | 607 | Fire & EM | \$ 107,700 | Replace |
| 9 | Ford Aid Unit | 2013 | 604 | Fire & EM | \$ 368,750 | Replace |
| 10 | Chev. Colorado | 2012 | 501 | P&PW (Stormwater) | \$ 56,650 | Replace |
| 11 | Chev. 1 Ton Service | 2003 | 232 | P&PW (Water) | \$ 107,000 | Replace |
| 12 | Chev. 3/4 Ton Utility | 2004 | 455 | P&PW (Water) | \$ 95,000 | Replace |
| 13 | Onan Generator Set - 25KW | 1995 | G-2 | P&PW (Wastewater) | \$ 257,500 | Replace |
| 14 | Onan Trailer Mount Generator | 1999 | 243 | P&PW (Wastewater) | \$ 267,800 | Replace |
| 15 | Ford F-250 | 2008 | 401 | P&PW (Parks) | \$ 91,000 | Replace |
| 16 | Toro 4100D Mower | 2008 | 406 | P&PW (Parks) | \$ 127,310 | Replace |
| 17 | Toro 54" Walkbehind Mower | 2020 | 433 | P&PW (Parks) | \$ 13,100 | Replace |
| 18 | Toro Infield Groomer | 2007 | 412 | P&PW (Parks) | \$ 21,250 | Replace |
| 19 | DR Walkbehind Mower | 2013 | 467 | P&PW (Parks) | \$ 13,100 | Replace |
| 20 | Onan Generator Set - 20KW | 1998 | G-3 | Sno Police | \$ 80,350 | Replace |
| 21 | Contingency for unforeseen cost increases or minor build change costs | N/A | N/A | N/A | \$ 81,500 | Contingency |
| TOTAL = | | | | | \$ 2,336,994 | |

2026 Equipment Replacement List:

| Count | Asset | Year | Asset | Department | Cost | Type |
|----------------|---|------|-------|-------------------|---------------------|-------------|
| 1 | Chevy Colorado | 2012 | 504 | CD (Building) | \$ 58,350 | Replace |
| 2 | Honda WB-30X Pump | 2011 | 203 | P&PW (Water) | \$ 4,300 | Replace |
| 3 | Chevy Colorado | 2012 | 502 | P&PW (Water) | \$ 58,350 | Replace |
| 4 | Onan Trailer-mount Gen. Set 250KW | 1999 | 244 | P&PW (Water) | \$ 275,850 | Replace |
| 5 | Ford F-550 Service Truck | 2000 | 236 | P&PW (Wastewater) | \$ 148,500 | Replace |
| 6 | Ford F-550 Service Truck | 2009 | 227 | P&PW (Streets) | \$ 170,000 | Replace |
| 7 | BE Pressure Washer | 2016 | 262 | P&PW (Stormwater) | \$ 6,400 | Replace |
| 8 | Ford F-350 Truck | 2009 | 403 | P&PW (Parks) | \$ 90,000 | Replace |
| 9 | Toro Walkbehind 54" Mower | 2021 | 409 | P&PW (Parks) | \$ 13,500 | Replace |
| 10 | Toro 4700 Mower | 2013 | 412 | P&PW (Parks) | \$ 160,000 | Replace |
| 11 | Paros 2 1/2 Ton Trailer | 1999 | 421 | P&PW (Parks) | \$ 21,220 | Replace |
| 12 | Toro Zero-turn Mower | 2013 | 460 | P&PW (Parks) | \$ 17,510 | Replace |
| 13 | Chevy Colorado | 2012 | 503 | P&PW (Parks) | \$ 58,350 | Replace |
| 14 | Contingency for unforeseen cost increases or minor build change costs | N/A | N/A | N/A | \$ 43,125 | Contingency |
| TOTAL = | | | | | \$ 1,125,455 | |

Major Changes/Additions:

- **Fleet & Facilities Superintendent** (Ongoing) (2025: +\$65,662, 2026: +\$70,284)
 - This addition does not represent an increase in full-time equivalent positions (FTEs), but rather a budgetary shift to align the Fleet and Facilities Superintendent position with the amount of time spent on Equipment Replacement and Repair as compared to Facilities Maintenance. During the 2023-2024 biennium, this position was split evenly between the two divisions. It has been adjusted to 75% Equipment Repair & Replacement and 25% Facilities Maintenance.
- **Deputy Parks & Public Works Director** (Ongoing) (2025: +\$21,165, 2026: +\$22,526)
 - This addition does not represent an increase in full-time employees, but rather a budgetary shift to match the Deputy Parks & Public Works Director position with its related management and operational structure.
- **Vehicle Accessories** (One-time) (2025: +\$82,020, 2026: +\$82,020)
 - Six police vehicles and seven utility trucks are expected to be replaced during the biennium. These vehicles each have peripheral items that are required for proper functioning. Each police vehicle needs approximately \$18k in support items. New trucks vary in the amount of additional items needed to meet service needs.
- **Generator Set Fuel Tank Polish** (One-time and ongoing) (2025: +\$30,000, 2026: +\$30,000)
 - Fuel polishing is important maintenance activity for emergency generator tanks, working to clean out impurities in the fuel and prevent early failure. This is delayed maintenance and would continue in the future, but not all tanks would be polished within the same biennium.
- **Property Damage Repairs** (Ongoing) (2025: +\$130,000, 2026: +\$130,000)
 - This increase relates to the repair of City vehicles that are involved in accidents. Insurance will refund the City for the repair, less the applicable deductible. This line item creates an appropriation to repair approximately eight vehicles involved in accidents.
- **Contracted Services** (Ongoing) (2025: +\$125,000, 2026: +\$124,000)
 - This increase relates to contracting of Fire Department vehicle maintenance to Puget Sound Regional Fire Authority, the demount, mount, and balance of tires, generator servicing, and other small, contracted services. The monthly servicing of generators, at approximately \$100k each year, represents the only new service. The other items have manifested cost increases over previous budgeted amounts.

Information Technology Fund (#502)

The Information Technology Department delivers cost-effective and sustainable technology solutions through strategic partnerships, effective and accountable employees, and collaborative and trustworthy engagement. The Department prides itself on innovation, responsiveness, and transparency in support of citywide operations and excellent service delivery to the community and its residents.

Core Services:

- Manage the provision and maintenance of critical infrastructure systems (network, cybersecurity, storage, etc.)
- Manage the provision and maintenance of business continuity services (enterprise applications, email, internet, etc.)
- Manage, administer, and provide professional technology services (project management, equipment lifecycle, contract management, application development, etc.)
- Purchase, setup, and maintain computing equipment such as desktops, laptops, printers, etc.
- Purchase, setup, and maintain communications equipment such as office phones, mobile phones, and video/teleconferencing equipment.
- Provide and manage the City's geographic information system.
- Respond in a timely and professional manner to requests for help.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 2,251,692 | \$ 1,635,916 | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ 5,175,902 | \$ 5,527,920 | 98.7% | 6.8% |
| <i>Miscellaneous Revenues</i> | \$ 60,725 | \$ 70,000 | 1.3% | 15.3% |
| <i>Transfers In</i> | \$ 150,000 | \$ - | 0.0% | -100.0% |
| Total Sources = | \$ 5,386,627 | \$ 5,597,920 | | 3.9% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 1,925,651 | \$ 1,495,501 | 26.9% | -22.3% |
| <i>Employee Benefits</i> | \$ 755,118 | \$ 561,633 | 10.1% | -25.6% |
| <i>Supplies</i> | \$ 132,638 | \$ 395,984 | 7.1% | 198.5% |
| <i>Services</i> | \$ 2,022,730 | \$ 1,978,214 | 35.6% | -2.2% |
| <i>Capital Outlays</i> | \$ 1,392,385 | \$ 1,115,600 | 20.1% | -19.9% |
| <i>Transfers Out</i> | \$ 771,317 | \$ 2,683 | 0.0% | -99.7% |
| Total Uses = | \$ 6,999,839 | \$ 5,549,615 | | -20.7% |
| Sources Over (Under) Uses = | \$ (1,613,212) | \$ 48,305 | | |
| Ending Fund Balance | \$ 638,480 | \$ 1,684,221 | | |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|-------------------------------|--------------------|---------------------|---------------|
| IT Director | 1.00 | - | 1.00 |
| IT Manager | 1.00 | (1.00) | 0.00 |
| IT Systems Engineer | 1.00 | 1.00 | 2.00 |
| GIS Analyst | 1.00 | (1.00) | 0.00 |
| IT Systems Support | 2.00 | - | 2.00 |
| Service Desk Technician | 1.00 | - | 1.00 |
| Total Staffing Count = | 7.00 | -1.00 | 6.00 |

Major Changes/Additions:

- **Position Elimination** (Ongoing) (N/A)
 - o During 2023, Council approved the elimination of two positions, the IT Project Manager, and the Duvall Service Desk Technician. Removing these two positions results in over \$298,000 of annual savings in wages and benefits.
- **GIS Analyst** (Ongoing) (2025: -\$170,365, 2026: -\$177,955)

- o This subtraction does not represent a decrease in full-time equivalent positions (FTEs), but rather a budgetary shift to match the GIS Analyst position with its related management and operational structure. During the 2023-2024 biennium, this position was reassigned to the Parks and Public Works Department.
- **Software** (Ongoing) (2025: +\$129,274, 2026: +\$135,460)
 - o New accounting standards require that the City account for certain subscription-based IT arrangements (SBITA) as an asset. Accordingly, all software subscriptions across the City are being moved to IT to ensure proper accounting. This increase includes smaller software products for HR, the City Attorney, the City Clerk, the Police, Fire and Emergency Management, Communications, Wastewater, Stormwater and Urban Forestry, and Equipment Replacement and Repair.
- **Creation of the ERP Project Fund** (One-time) (2025: -\$515,074, 2026: -\$256,243)
 - o The ERP implementation was originally budgeted as part of the IT Fund. During 2023, it was moved into the ERP Project Fund to be tracked separately as a capital project. This decrease in costs relates to transfers into the ERP Project Fund.
- **Completion of Projects** (One-Time) (2025: -\$235,000)
 - o Several projects are anticipated to be completed during the 2023-2024 biennium, including the Council Chambers A/V upgrade, the firewall replacement, and the core switch replacement, representing a decrease in budgeted capital outlays.

Facilities Maintenance Fund (#510)

The Facilities Division provides the management, repair, and maintenance necessary to keep five (5) municipal buildings and their grounds in excellent condition. With over 60,000 square feet, the City maximizes the use of space to keep employees productive and accessible to visitors. In taking the necessary preventative actions, the City can ensure that each building will reach or exceed its anticipated useful life.

Core Services:

- Maintain the interior condition and functionality of buildings by painting, plumbing, cleaning carpets, fixing lights, installing or deconstructing cubical systems, etc.
- Repair mechanical or electrical components such as entry doors, garage doors, elevators, furnaces, tanks, generators, etc.
- Maintain and inspect the outside of buildings for foundation, siding, roof, gutter, fence, lighting, and other issues.
- Work to move heavy pieces of equipment, furniture, etc. in and out of buildings.
- Work with the Information Technology Department to secure buildings.
- Maintain landscaped grounds through mowing, edging, weeding, trimming, etc.

- Respond to requests from staff.

Proposed 2025-2026 Biennial Budget Sources, Uses, and Fund Balance:

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 711,374 | \$ 194,755 | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ 1,651,677 | \$ 1,590,913 | 99.6% | -3.7% |
| <i>Miscellaneous Revenues</i> | \$ 16,413 | \$ 6,500 | 0.4% | -60.4% |
| Total Sources = | \$ 1,668,090 | \$ 1,597,413 | | -4.2% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 363,930 | \$ 360,084 | 22.8% | -1.1% |
| <i>Employee Benefits</i> | \$ 164,851 | \$ 154,550 | 9.8% | -6.2% |
| <i>Supplies</i> | \$ 109,629 | \$ 111,650 | 7.1% | 1.8% |
| <i>Services</i> | \$ 818,786 | \$ 955,543 | 60.4% | 16.7% |
| <i>Capital Outlays</i> | \$ 207,000 | \$ - | 0.0% | -100.0% |
| <i>Transfers Out</i> | \$ 514,388 | \$ - | 0.0% | -100.0% |
| Total Uses = | \$ 2,178,584 | \$ 1,581,827 | | -27.4% |
| Sources Over (Under) Uses = | \$ (510,494) | \$ 15,586 | | |
| Ending Fund Balance | \$ 194,755 | \$ 210,341 | | |

Proposed 2025-2026 Biennial Budget Staffing:

| Position Title | Authorized FTEs | Change Requested | Proposed FTEs |
|--|--------------------|---------------------|---------------|
| Parks & Public Works Director | 0.03 | - | 0.03 |
| Deputy Parks & Public Works Director/City Engineer | 0.00 | 0.03 | 0.03 |
| Administrative Specialist (L1-L3) | 0.03 | - | 0.03 |
| GIS Analyst | 0.00 | 0.05 | 0.05 |
| Fleet & Facilities Superintendent | 0.50 | (0.25) | 0.25 |
| Fleet Mechanic (L1-L3) | 1.00 | - | 1.00 |
| Total Staffing Count = | 1.55 | -0.18 | 1.38 |

Major Changes/Additions:

- **Repair & Maintenance** (Ongoing) (2025: +\$50,000, 2026: +\$50,000)
 - o City buildings are due for interior and exterior painting. This expenditure will allow the process to happen on a rotating basis, working through the four major buildings based on need.



Appendices



A1: Financial Forecast Working Table



| Financial Forecast WORKING DRAFT | | | | | | Version Date: September 16, 2024 | | | | |
|---|--------------|--------------|--------------|--------------|--------------|----------------------------------|--------------|--------------|--------------|--------------|
| Forecast - Revenues, Expenditures & Fund Balance - Governmental Operating | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
| | Budgeted | Budgeted | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected |
| Beginning Fund Balance | 1,184,187 | 1,868,673 | 2,289,137 | 2,710,253 | 2,966,521 | 3,070,435 | 2,997,531 | 2,744,803 | 2,300,999 | 1,659,342 |
| Ongoing Revenues (Forecast uses the July 2024 KC Economic Forecast and other assumptions) | | | | | | | | | | |
| Property Tax (Avg. Annual Inc. = 1.25%) | 8,600,095 | 8,694,697 | 8,803,381 | 8,913,423 | 9,024,841 | 9,137,651 | 9,251,872 | 9,367,520 | 9,484,614 | 9,603,172 |
| Sales & Use Tax/B&O Tax (KC Economic Forecast: Avg. Annual Inc. = 2.7%) | 4,112,791 | 4,219,829 | 4,333,342 | 4,455,543 | 4,574,506 | 4,693,900 | 4,816,880 | 4,944,528 | 5,075,558 | 5,210,060 |
| Utility Tax (Avg. Annual Inc. = 4.0%) | 3,087,259 | 3,243,006 | 3,625,266 | 3,737,141 | 3,854,816 | 3,944,587 | 4,036,544 | 4,130,934 | 4,227,532 | 4,326,388 |
| Charges for Goods & Services (2.1% Annual Inc.) | 4,059,189 | 4,278,464 | 4,364,033 | 4,451,314 | 4,540,340 | 4,631,147 | 4,723,770 | 4,818,245 | 4,914,610 | 5,012,902 |
| Licenses & Permit Fees (2.2% Annual Inc.) | 658,490 | 979,311 | 698,897 | 712,875 | 727,133 | 741,675 | 756,509 | 771,639 | 787,072 | 802,813 |
| Intergovernmental Revenues & Grants (1.8% Annual Inc.) | 649,576 | 653,617 | 666,689 | 680,023 | 693,624 | 707,496 | 721,646 | 736,079 | 750,800 | 765,816 |
| Other Revenues (0.70% Annual Inc.) | 209,006 | 190,537 | 194,348 | 198,235 | 202,199 | 206,243 | 210,368 | 214,576 | 218,867 | 223,244 |
| Total Recurring Revenues = | 21,376,406 | 22,259,461 | 22,685,956 | 23,148,554 | 23,617,459 | 24,062,701 | 24,517,589 | 24,983,521 | 25,459,054 | 25,944,397 |
| Ongoing Expenditures (Forecast uses the July 2024 KC Economic Forecast and other assumptions) | | | | | | | | | | |
| Administrative Depts. | (5,227,023) | (5,407,118) | (5,552,569) | (5,709,152) | (5,861,586) | (6,014,573) | (6,172,155) | (6,335,717) | (6,503,614) | (6,675,960) |
| Police (Snoqualmie) | (4,945,913) | (5,028,448) | (5,163,714) | (5,309,330) | (5,451,089) | (5,593,363) | (5,739,909) | (5,892,016) | (6,048,155) | (6,208,431) |
| Fire & Emergency Management | (4,711,123) | (4,914,736) | (5,046,942) | (5,189,266) | (5,327,820) | (5,466,876) | (5,610,108) | (5,758,776) | (5,911,383) | (6,068,035) |
| Parks +Streets Maintenance | (3,214,176) | (3,352,149) | (3,442,322) | (3,539,395) | (3,633,897) | (3,728,742) | (3,826,435) | (3,927,835) | (4,031,923) | (4,138,769) |
| Community Development | (1,697,294) | (1,583,175) | (1,625,762) | (1,671,609) | (1,716,241) | (1,761,035) | (1,807,174) | (1,855,064) | (1,904,223) | (1,954,685) |
| Developer Reimbursed Expenditures | (490,400) | (546,332) | (561,028) | (576,849) | (592,251) | (607,709) | (623,631) | (640,157) | (657,121) | (674,535) |
| Human Services | (312,000) | (321,000) | (329,635) | (338,931) | (347,980) | (357,062) | (366,417) | (376,127) | (386,095) | (396,326) |
| Court Services | (325,310) | (332,870) | (341,824) | (351,464) | (360,848) | (370,266) | (379,967) | (390,036) | (400,372) | (410,982) |
| Non-Departmental | (177,383) | (181,170) | (186,043) | (191,290) | (196,397) | (201,523) | (206,803) | (212,284) | (217,909) | (223,684) |
| Total Ongoing Expenditures = | (21,100,622) | (21,666,998) | (22,249,840) | (22,877,286) | (23,488,109) | (24,101,149) | (24,732,599) | (25,388,013) | (26,060,795) | (26,751,406) |
| Ongoing Revenues Over (Under) Ongoing Expenditures | 275,784 | 592,463 | 436,116 | 271,268 | 129,349 | (38,448) | (215,010) | (404,492) | (601,742) | (807,009) |
| One-Time Revenues / (Expenditures) | | | | | | | | | | |
| Grant (Climate Change Grant) | 500,000 | - | - | - | - | - | - | - | - | - |
| Grant (Paper-to-Digital) | 375,000 | - | - | - | - | - | - | - | - | - |
| Lawsuit Settlement | 470,601 | | | | | | | | | |
| Administrative: Strategic Plan | (100,000) | - | - | - | - | - | - | - | - | - |
| Administrative: Legal Fees for Union Negotiations | (50,000) | | | | | | | | | |
| Various Departments: Legal Support for Revenue Items | (75,000) | (75,000) | - | - | - | - | - | - | - | - |
| Finance: Payroll Recaculation | (113,200) | (87,000) | - | - | - | - | - | - | - | - |
| Finance: Comprehensive Fee Study | (140,000) | - | - | - | - | - | - | - | - | - |
| Fire Department: Type 6 Wildland Brush Truck | (100,000) | - | - | - | - | - | - | - | - | - |
| CD: Professional Services to Meet Climate Change Grant Requirements | (150,000) | - | - | - | - | - | - | - | - | - |
| Total One-Time Revenues / Expenditures = | 617,401 | (162,000) | - | - | - | - | - | - | - | - |
| Transfers | | | | | | | | | | |
| Transfer In (from Reserve Fund) | - | - | - | - | - | - | - | - | - | - |
| Transfer Out (to Arts Activities Fund) | (10,000) | (10,000) | (15,000) | (15,000) | (17,500) | (17,500) | (20,000) | (20,000) | (19,999) | (19,998) |
| Transfer Out (to Reserve Fund) | - | - | - | - | (7,935) | (16,956) | (17,718) | (19,312) | (19,917) | (20,592) |
| Transfer Out (to ER&R) | (198,699) | - | - | - | - | - | - | - | - | - |
| Transfer Out (to Capital Funds) | - | - | - | - | - | - | - | - | - | - |
| Total Transfers = | (208,699) | (10,000) | (15,000) | (15,000) | (25,435) | (34,456) | (37,718) | (39,312) | (39,916) | (40,590) |
| Ending Fund Balance | 1,868,673 | 2,289,137 | 2,710,253 | 2,966,521 | 3,070,435 | 2,997,531 | 2,744,803 | 2,300,999 | 1,659,342 | 811,743 |
| Estimated Fund Balance as % of General Fund Ongoing Expenditures | 9% | 11% | 12% | 13% | 13% | 12% | 11% | 9% | 6% | 3% |

| RESERVE FUND (Reserve Target = 15% of General Fund Ongoing Expenditures) | | | | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Forecast - Revenues, Expenditures, & Fund Balance | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
| Beginning Fund Balance | 3,118,281 | 3,209,281 | 3,293,281 | 3,370,281 | 3,442,281 | 3,523,216 | 3,615,172 | 3,709,890 | 3,808,202 | 3,909,119 |
| Interest Earned | 91,000 | 84,000 | 77,000 | 72,000 | 73,000 | 75,000 | 77,000 | 79,000 | 81,000 | 83,000 |
| In | | - | - | - | 7,935 | 16,956 | 17,718 | 19,312 | 19,917 | 20,592 |
| Out | - | - | - | - | - | - | - | | | |
| Ending Fund Balance | 3,209,281 | 3,293,281 | 3,370,281 | 3,442,281 | 3,523,216 | 3,615,172 | 3,709,890 | 3,808,202 | 3,909,119 | 4,012,711 |
| Ending Fund Balance as % of General Fund Ongoing Expenditures (Reserve Target %) | 15.21% | 15.20% | 15.15% | 15.05% | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% |
| Fund Balance Required for Reserve Target | 3,165,093 | 3,250,050 | 3,337,476 | 3,431,593 | 3,523,216 | 3,615,172 | 3,709,890 | 3,808,202 | 3,909,119 | 4,012,711 |
| Fund Balance Over (Under) Target | 44,188 | 43,231 | 32,805 | 10,688 | (0) | (0) | 0 | 0 | (0) | 0 |

A2: Proposed Budget Ordinance Table





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 | \$ 22,722,007 | | \$ 1,868,673 | \$ 22,259,461 | | \$ 2,289,136 | \$ 44,981,468 | |
| | <i>Administrative Departments ¹</i> | | | \$ 5,655,223 | | | \$ 5,519,118 | | | \$ 11,174,341 |
| | <i>Police (Snoqualmie)</i> | | | \$ 4,970,913 | | | \$ 5,053,448 | | | \$ 10,024,361 |
| | <i>Fire & Emergency Management</i> | | | \$ 4,836,123 | | | \$ 4,939,736 | | | \$ 9,775,859 |
| | <i>Parks & Streets Maintenance</i> | | | \$ 3,214,176 | | | \$ 3,352,149 | | | \$ 6,566,325 |
| | <i>Community Development ²</i> | | | \$ 2,337,694 | | | \$ 2,129,507 | | | \$ 4,467,201 |
| | <i>Non-Departmental ³</i> | | | \$ 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 | \$ 22,813,007 | \$ 22,037,521 | \$ 5,077,954 | \$ 22,343,461 | \$ 21,838,998 | \$ 5,582,417 | \$ 45,156,468 | \$ 43,876,519 |
| 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 | \$ 5,891,360 | \$ 5,565,107 | \$ 2,584,505 | \$ 6,328,006 | \$ 5,720,770 | \$ 3,191,741 | \$ 12,219,366 | \$ 11,285,877 |
| 402 | Wastewater Operations Fund | \$ 819,934 | \$ 7,677,737 | \$ 5,921,807 | \$ 2,575,864 | \$ 9,325,082 | \$ 7,318,531 | \$ 4,582,414 | \$ 17,002,819 | \$ 13,240,339 |
| 403 | Stormwater Operations Fund | \$ 588,834 | \$ 3,313,156 | \$ 3,447,393 | \$ 454,597 | \$ 3,595,584 | \$ 3,347,870 | \$ 702,310 | \$ 6,908,740 | \$ 6,795,264 |
| 417 | Utilities Capital Fund | \$ 4,015,287 | \$ 13,355,064 | \$ 11,741,179 | \$ 5,629,172 | \$ 6,589,905 | \$ 7,054,036 | \$ 5,165,041 | \$ 19,944,969 | \$ 18,795,215 |
| | Total Enterprise Funds | \$ 7,682,307 | \$ 30,237,317 | \$ 26,675,487 | \$ 11,244,137 | \$ 25,838,577 | \$ 23,441,208 | \$ 13,641,507 | \$ 56,075,894 | \$ 50,116,694 |
| 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 | \$ 70,358,037 | \$ 80,240,091 | \$ 29,403,799 | \$ 73,535,493 | \$ 74,562,812 | \$ 28,376,480 | \$ 143,893,530 | \$ 154,802,903 |

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.

A3: Biennial Budget Comparison Table & Presentation





City of Snoqualmie Biennial Budget Comparison

| Fund # | Fund Name | 2021-22 Appropriation A = B + C + D + E | 2021-22 Transfers Out B | 2021-22 Internal Service Charges C | 2021-22 Capital Exps. D | 2021-22 Operating Exps. E | 2023-24 Appropriation F = G + H + I + J | 2023-24 Transfers Out G | 2023-24 Internal Service Charges H | 2023-24 Capital Exps. I | 2023-24 Operating Exps. J | 2025-26 Appropriation K = L + M + N + O | 2025-26 Transfers Out L | 2025-26 Internal Service Charges M | 2025-26 Capital Exps. N | 2025-26 Operating Exps. O |
|--------|---|---|-------------------------------|--|-------------------------------|---------------------------------|---|-------------------------------|--|-------------------------------|---------------------------------|---|-------------------------------|--|-------------------------------|---------------------------------|
| 001 | General Fund | | | | | | | | | | | | | | | |
| | Administrative Departments | \$ 7,801,703 | \$ - | \$ 1,127,689 | \$ - | \$ 6,674,014 | \$ 11,257,481 | \$ 50,000 | \$ 1,458,102 | \$ - | \$ 9,749,379 | \$ 11,174,341 | \$ - | \$ 1,136,707 | \$ - | \$ 10,037,633 |
| | Police (Snoqualmie) | \$ 9,911,366 | \$ 422,894 | \$ 1,794,539 | \$ - | \$ 7,693,933 | \$ 10,680,318 | \$ - | \$ 2,240,461 | \$ - | \$ 8,439,857 | \$ 10,024,361 | \$ - | \$ 1,781,411 | \$ - | \$ 8,242,950 |
| | Fire & Emergency Management | \$ 7,053,601 | \$ 60,000 | \$ 1,143,194 | \$ - | \$ 5,850,407 | \$ 8,418,452 | \$ - | \$ 1,641,254 | \$ - | \$ 6,777,198 | \$ 9,775,859 | \$ - | \$ 2,236,133 | \$ - | \$ 7,539,726 |
| | Parks Maintenance Parks & Streets Maintenance | \$ 3,722,931 | \$ - | \$ 756,164 | \$ - | \$ 2,966,767 | \$ 3,737,859 | \$ - | \$ 644,710 | \$ - | \$ 3,093,149 | \$ 6,566,325 | \$ - | \$ 1,391,957 | \$ - | \$ 5,174,368 |
| | Community Development | | | | | | \$ 4,780,119 | \$ - | \$ 568,077 | \$ - | \$ 4,212,042 | \$ 4,467,201 | \$ - | \$ 387,238 | \$ - | \$ 4,079,963 |
| | Streets Maintenance | \$ 2,090,000 | \$ - | \$ 552,986 | \$ - | \$ 1,537,014 | \$ 2,170,439 | \$ - | \$ 325,684 | \$ - | \$ 1,844,755 | | | | | |
| | Non-Departmental | \$ 7,042,983 | \$ 4,192,640 | \$ - | \$ - | \$ 2,850,343 | \$ 4,253,885 | \$ 2,774,707 | \$ - | \$ - | \$ 1,479,178 | \$ 1,868,432 | \$ 218,699 | \$ - | \$ - | \$ 1,649,733 |
| 002 | Contingency Reserve Fund Reserve Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 003 | Operating Reserve Fund | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | |
| 004 | Revolving Reserve Fund | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | |
| | Total General Fund | \$ 37,622,584 | \$ 4,675,534 | \$ 5,374,572 | \$ - | \$ 27,572,478 | \$ 45,298,553 | \$ 2,824,707 | \$ 6,878,288 | \$ - | \$ 35,595,558 | \$ 43,876,519 | \$ 218,699 | \$ 6,933,446 | \$ - | \$ 36,724,374 |
| 011 | Fire Equipment Replacement Fund | \$ 60,000 | \$ - | \$ - | \$ - | \$ 60,000 | | | | | | | | | | |
| 012 | Arts Activities Fund | \$ 20,000 | \$ - | \$ - | \$ - | \$ 20,000 | \$ 97,992 | \$ - | \$ - | \$ - | \$ 97,992 | \$ 75,569 | \$ - | \$ - | \$ - | \$ 75,569 |
| 014 | North Bend Police Services Fund | \$ 4,900,094 | \$ - | \$ 590,417 | \$ - | \$ 4,309,677 | \$ 5,238,906 | \$ - | \$ 442,002 | \$ - | \$ 4,796,904 | \$ 8,357,159 | \$ - | \$ 2,298,347 | \$ - | \$ 6,058,812 |
| 015 | Environmental Sustainability Fund | \$ 30,000 | \$ - | \$ - | \$ - | \$ 30,000 | | | | | | | | | | |
| 016 | Human Services Fund | \$ 464,574 | \$ - | \$ - | \$ - | \$ 464,574 | | | | | | | | | | |
| 018 | Deposits Reimbursement Control Fund | | | | | | \$ 20,716 | \$ - | \$ - | \$ - | \$ 20,716 | \$ 62,376 | \$ - | \$ - | \$ - | \$ 62,376 |
| 020 | School Impact Fee Fund | | | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 400,000 | \$ - | \$ - | \$ - | \$ 400,000 |
| | Total Managerial Funds | \$ 5,474,668 | \$ - | \$ 590,417 | \$ - | \$ 4,884,251 | \$ 5,357,614 | \$ - | \$ 442,002 | \$ - | \$ 4,915,612 | \$ 8,895,104 | \$ - | \$ 2,298,347 | \$ - | \$ 6,596,757 |
| 110 | Hotel/Motel Tax Fund Tourism Promotion Fund | \$ 180,000 | \$ - | \$ - | \$ - | \$ 180,000 | \$ 350,000 | \$ - | \$ - | \$ - | \$ 350,000 | \$ 60,000 | \$ - | \$ - | \$ - | \$ 60,000 |
| 113 | King County Trails Levy Fund | \$ 8,867 | \$ 8,867 | \$ - | \$ - | \$ - | | | | | | | | | | |
| 115 | SR Capital Mitigation Fund | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | |
| 116 | Real Estate Excise Tax Fund | \$ 2,781,805 | \$ 2,781,805 | \$ - | \$ - | \$ - | | | | | | | | | | |
| 118 | Drug Enforcement Fund | \$ 60,041 | \$ - | \$ - | \$ - | \$ 60,041 | \$ 10,344 | \$ - | \$ - | \$ - | \$ 10,344 | \$ 3,000 | \$ - | \$ - | \$ - | \$ 3,000 |
| 119 | Tokul Roundabout Construction Fund | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | |
| 121 | King Conservation Dist. Grants Fund | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | |
| 123 | Opioid Settlement Fund | | | | | | | | | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 130 | Community Development Fund | \$ 4,306,971 | \$ - | \$ 1,012,159 | \$ - | \$ 3,294,812 | | | | | | | | | | |
| 131 | Affordable Housing Fund | \$ 136,000 | \$ - | \$ - | \$ - | \$ 136,000 | \$ - | \$ - | \$ - | \$ - | \$ 132,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 144 | Home Elevation Fund | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | \$ 500,000 | \$ - | \$ - | \$ 500,000 | \$ - |
| 150 | ARPA Covid Local Recovery Fund | \$ 1,905,000 | \$ 1,905,000 | \$ - | \$ - | \$ - | \$ 2,281,876 | \$ 2,117,818 | \$ - | \$ - | \$ 164,058 | | | | | |
| | Total Special Revenue Funds | \$ 9,378,684 | \$ 4,695,672 | \$ 1,012,159 | \$ - | \$ 3,670,853 | \$ 2,642,220 | \$ 2,117,818 | \$ - | \$ - | \$ 656,402 | \$ 563,000 | \$ - | \$ - | \$ 500,000 | \$ 63,000 |
| 211 | 2011 LTGO Bond Debt Service Fund | \$ 3,003,113 | \$ 16,997 | \$ - | \$ 2,986,116 | \$ - | | | | | | | | | | |
| 216 | 2016 UTGO Bond Debt Service Fund | \$ 502,000 | \$ - | \$ - | \$ 502,000 | \$ - | | | | | | | | | | |
| 221 | 2021 Refunded LTGO Bond Debt Service Fund | \$ 312,025 | \$ - | \$ - | \$ 312,025 | \$ - | | | | | | | | | | |
| | Total Debt Service Funds | \$ 3,817,138 | \$ 16,997 | \$ - | \$ 3,800,141 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 303 | Parks & Playgrounds Capital Fund | \$ 6,364,090 | \$ - | \$ - | \$ 6,364,090 | \$ - | | | | | | | | | | |
| 305 | Flood Reduction Improvement Fund | \$ 11,000 | \$ 11,000 | \$ - | \$ - | \$ - | | | | | | | | | | |
| 310 | Transportation Capital Fund Non-Utilities Capital Fund | \$ 3,946,320 | \$ - | \$ - | \$ 3,946,320 | \$ - | \$ 39,712,197 | \$ 119,088 | \$ 323,481 | \$ 39,269,628 | \$ - | \$ 37,315,975 | \$ 40,770 | \$ 353,990 | \$ 36,921,215 | \$ - |
| 320 | Tokul Roundabout Construction Fund | \$ 303,527 | \$ 303,527 | \$ - | \$ - | \$ - | | | | | | | | | | |
| 323 | Tokul Parking Lot Fund | \$ 140 | \$ 140 | \$ - | \$ - | \$ - | | | | | | | | | | |
| 329 | Facilities Capital Fund | \$ 725,000 | \$ - | \$ - | \$ 725,000 | \$ - | | | | | | | | | | |
| 350 | ERP Project Fund | | | | | | | | | | | \$ 649,958 | \$ - | \$ - | \$ 649,958 | \$ - |
| | Total Capital Funds | \$ 11,350,077 | \$ 314,667 | \$ - | \$ 11,035,410 | \$ - | \$ 39,712,197 | \$ 119,088 | \$ 323,481 | \$ 39,269,628 | \$ - | \$ 37,965,933 | \$ 40,770 | \$ 353,990 | \$ 37,571,173 | \$ - |
| 401 | Water Operations Fund | \$ 9,583,134 | \$ 3,625,735 | \$ 1,497,062 | \$ - | \$ 4,460,337 | \$ 11,384,155 | \$ 4,584,774 | \$ 1,711,626 | \$ - | \$ 5,087,755 | \$ 11,285,877 | \$ 3,136,411 | \$ 2,269,326 | \$ - | \$ 5,880,140 |
| 402 | Sewer Operations Fund | \$ 14,082,219 | \$ 8,191,003 | \$ 1,048,207 | \$ - | \$ 4,843,009 | \$ 13,162,511 | \$ 5,983,911 | \$ 1,906,716 | \$ - | \$ 5,271,884 | \$ 13,240,339 | \$ 4,307,351 | \$ 2,295,529 | \$ - | \$ 6,637,458 |
| 403 | Stormwater Operations Fund | \$ 8,033,814 | \$ 5,362,655 | \$ 397,992 | \$ - | \$ 2,273,167 | \$ 6,522,419 | \$ 2,676,644 | \$ 926,275 | \$ - | \$ 2,919,500 | \$ 6,795,264 | \$ 1,701,624 | \$ 1,400,222 | \$ - | \$ 3,693,418 |
| 404 | Water Capital Improvement Fund | \$ 35,000 | \$ 35,000 | \$ - | \$ - | \$ - | | | | | | | | | | |
| 405 | Sewer Capital Improvement Fund | \$ 185,000 | \$ 185,000 | \$ - | \$ - | \$ - | | | | | | | | | | |
| 406 | Stormwater Capital Improvement Fund | \$ 75,000 | \$ 75,000 | \$ - | \$ - | \$ - | | | | | | | | | | |
| 407 | 2017 Refunded Revenue Bond Debt Service Fund | \$ 802,364 | \$ - | \$ - | \$ 802,364 | \$ - | | | | | | | | | | |
| 408 | 2018 Revenue Bond Debt Service Fund | \$ 3,558,214 | \$ - | \$ - | \$ 3,558,214 | \$ - | | | | | | | | | | |
| 417 | Utilities Capital Fund | \$ 20,773,884 | \$ 300,000 | \$ - | \$ 20,473,884 | \$ - | \$ 29,713,943 | \$ 211,096 | \$ 690,055 | \$ 28,812,792 | \$ - | \$ 18,795,215 | \$ - | \$ 773,304 | \$ 18,021,911 | \$ - |
| | Total Enterprise Funds | \$ 57,128,629 | \$ 17,774,393 | \$ 2,943,261 | \$ 24,834,462 | \$ 11,576,513 | \$ 60,783,028 | \$ 13,456,425 | \$ 5,234,672 | \$ 28,812,792 | \$ 13,279,139 | \$ 50,116,694 | \$ 9,145,386 | \$ 6,738,382 | \$ 18,021,911 | \$ 16,211,016 |
| 501 | Equipment Replacement & Repair Fund | \$ 3,085,000 | \$ - | \$ 370,147 | \$ 1,385,138 | \$ 1,329,715 | \$ 3,656,124 | \$ - | \$ 352,906 | \$ 1,744,225 | \$ 1,558,993 | \$ 6,254,211 | \$ - | \$ 371,472 | \$ 3,462,449 | \$ 2,420,290 |
| 502 | Information Technology Fund | \$ 4,752,906 | \$ - | \$ 363,883 | \$ - | \$ 4,389,023 | \$ 6,999,988 | \$ 771,317 | \$ 555,259 | \$ - | \$ 5,673,412 | \$ 5,549,615 | \$ 2,683 | \$ 504,726 | \$ - | \$ 5,042,206 |
| 503 | Risk Management Fund | \$ 1,204,952 | \$ - | \$ 84,084 | \$ - | \$ 1,120,868 | | | | | | | | | | |
| 510 | Facilities Maintenance Fund | \$ 2,165,000 | \$ 1,106,000 | \$ 163,088 | \$ - | \$ 895,912 | \$ 2,178,585 | \$ 514,388 | \$ 196,583 | \$ - | \$ 1,467,614 | \$ 1,581,828 | \$ - | \$ 211,215 | \$ - | \$ 1,370,613 |
| 511 | Shared Services Fund | \$ 910,000 | \$ - | \$ - | \$ - | \$ 910,000 | | | | | | | | | | |
| | Total Internal Service Funds | \$ 12,117,858 | \$ 1,106,000 | \$ 981,202 | \$ 1,385,138 | \$ 8,645,518 | \$ 12,834,697 | \$ 1,285,705 | \$ 1,104,748 | \$ 1,744,225 | \$ 8,700,019 | \$ 13,385,654 | \$ 2,683 | \$ 1,087,413 | \$ 3,462,449 | \$ 8,833,109 |
| | TOTAL ALL FUNDS | \$ 136,889,638 | \$ 28,583,263 | \$ 10,901,611 | \$ 41,055,151 | \$ 56,349,613 | \$ 166,628,309 | \$ 19,803,743 | \$ 13,983,191 | \$ 69,826,645 | \$ 63,146,730 | \$ 154,802,904 | \$ 9,407,538 | \$ 17,411,578 | \$ 59,555,533 | \$ 68,428,255 |



2025-2026 Biennial Budget

~Biennial Budget Comparison~

August 30, 2024

Introduction



- The “**Biennial Budget Comparison Table**” reveals a **complex, interconnected system** of departments and funds that **provide a diverse set of public goods and services.**
- The table also reveals a large **fund consolidation** effort the City started during the 2019-2020 biennium.
- The purpose of the fund consolidation effort was to **simplify the City’s fund structure and increase Council’s comprehension and understanding of what the City proposes to do financially.**

- **CAUTION:**

- Comparisons are tricky!
- The City is continuously thinking about what fund or departments to best charge expenditures and the proposed budget reflects those decisions that are made throughout the year.

Summary of the Biennial Budget Comparison Table



| | 2021/22 Budget | 2023/24 Budget | 2025/26 Budget | 2021/22 to 2023/24 % Change | 2023/24 to 2025/26 % Change |
|---|-------------------|-------------------|-------------------|-----------------------------------|-----------------------------------|
| Total Appropriation | \$136.9M | \$166.6M | \$154.8M | 21.7% | -7.1% |
| Transfers Out | \$28.6M | \$19.8M | \$9.4M | -30.7% | -52.5% |
| Internal Service Charges | \$10.9M | \$14.0M | \$17.4M | 28.3% | 24.5% |
| Capital Expenditures¹ | \$41.1M | \$69.8M | \$59.6M | 70.1% | -14.7% |
| Operating Expenditures² | \$56.3M | \$63.0M | \$68.4M | 11.8% | 8.6% |

¹ This row is comprised of any funds that pay for the design and construction of capital assets or the purchase of vehicles and equipment.

² May include some smaller capital outlays.

- **Appropriation -**

- Legal spending level authorized by ordinance. The City **cannot exceed** this level without prior approval of Council.
- Includes the anticipated spending on employees and outside vendors for services rendered, supplies bought, or capital assets constructed (i.e., money leaving the City), but also includes the money that flows internally between different funds.

- **Transfers Out -**

- Money that is transferred between funds (e.g., the budget proposes a \$1.38 million transfer from the Water Operations Fund (#401) to the Utilities Capital Fund (#417)).

- **Internal Service Charges -**

- The costs of certain departments (i.e., ER&R, IT, Admin, etc.) that can be charged to other departments (i.e., Police, Fire) for the provision of goods and services. Must be based on a plan that is fair and equitable.

- **Operating Expenditures -**

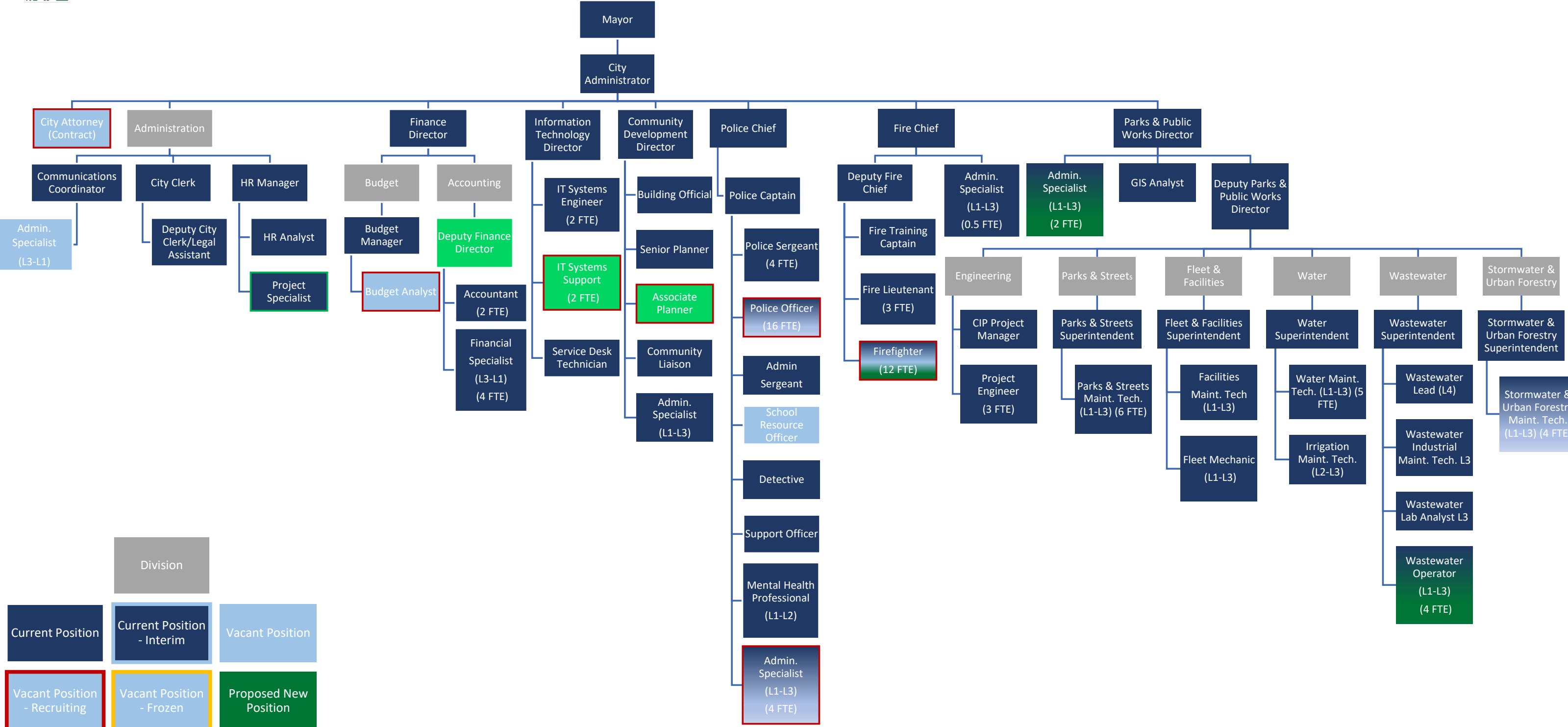
- An attempt to determine the amount of money that was/has been budgeted to leave the City (i.e., to employees or outside vendors) that is operating in nature. Does not include the purchase of capital assets.

A4: Organizational Chart





2025-2026 Biennial Budget Organizational Chart



Division

| | | |
|--------------------------------------|---|-----------------------|
| Current Position | Current Position - Interim | Vacant Position |
| Vacant Position - Recruiting | Vacant Position - Frozen | Proposed New Position |
| Reclassified or Substituted Position | Reclassified or Substituted Position - Recruiting | Change in FTE |

Dated: August 30, 2024

2025-2026 Biennial Budget Staffing Table Detail

Last Updated: August 23, 2024

FTE = Full-Time Employee
LTE = Limited-Term Employee

| Department | Division | Position Title | Current Authorized FTEs | Change Requested | Proposed 2025-2026 FTEs | Currently Authorized LTEs | Change Requested | Proposed 2025-2026 LTEs | Comments |
|------------------------|-----------------|-----------------------------------|-------------------------|------------------|-------------------------|---------------------------|------------------|-------------------------|-------------------------------------|
| Legislative | | Mayor Pro Tem | 0.15 | 0.00 | 0.15 | 0.00 | 0.00 | 0.00 | |
| | | Council Member | 0.60 | 0.00 | 0.60 | 0.00 | 0.00 | 0.00 | |
| | | Department Total = | | 0.75 | 0.00 | 0.75 | 0.00 | 0.00 | 0.00 |
| Administration | Executive | Mayor | 0.25 | 0.00 | 0.25 | 0.00 | 0.00 | 0.00 | |
| | | City Administrator | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Management Analyst | 1.00 | (1.00) | 0.00 | 0.00 | 0.00 | 0.00 | Converted to an Accountant |
| | City Attorney | City Attorney | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Deputy City Clerk/Legal Assistant | 1.00 | (1.00) | 0.00 | 0.00 | 0.00 | 0.00 | Moved to City Clerk Division |
| | City Clerk | City Clerk | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Deputy City Clerk/Legal Assistant | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | Communications | Communications Coordinator | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Administrative Specialist (L1-L3) | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | Human Resources | Human Resources Manager | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Human Resources Analyst | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| Project Specialist | | 0.00 | 0.80 | 0.80 | 0.56 | (0.56) | 0.00 | | |
| Department Total = | | 9.25 | (0.20) | 9.05 | 0.56 | (0.56) | 0.00 | | |
| Finance | | Finance Director | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Deputy Finance Director | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Management Analyst | 0.00 | 0.00 | 0.00 | 1.00 | (1.00) | 0.00 | Eliminated |
| | | Accounting Manager | 1.00 | (1.00) | 0.00 | 0.00 | 0.00 | 0.00 | |
| | | Accountant | 1.00 | 1.00 | 2.00 | 0.00 | 0.00 | 0.00 | |
| | | Financial Specialist (L1-L3) | 4.00 | 0.00 | 4.00 | 0.00 | 0.00 | 0.00 | |
| | | Budget Manager | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Budget Analyst | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Revenue Manager | 0.00 | 0.00 | 0.00 | 1.00 | (1.00) | 0.00 | Eliminated |
| Department Total = | | 9.00 | 1.00 | 10.00 | 2.00 | (2.00) | 0.00 | | |
| Information Technology | | IT Director | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | IT Manager | 1.00 | (1.00) | 0.00 | 0.00 | 0.00 | 0.00 | |
| | | IT Systems Engineer | 1.00 | 1.00 | 2.00 | 0.00 | 0.00 | 0.00 | |
| | | GIS Analyst | 1.00 | (1.00) | 0.00 | 0.00 | 0.00 | 0.00 | |
| | | IT Systems Support | 2.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | |
| | | Service Desk Technician | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| Department Total = | | 7.00 | (1.00) | 6.00 | 0.00 | 0.00 | 0.00 | | |
| Community Development | | Community Development Director | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Building Official | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Senior Planner | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | Converted to Associate Planner |
| | | Associate Planner | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Assistant Planner | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | | Administrative Specialist (L1-L3) | 2.00 | (1.00) | 1.00 | 0.00 | 0.00 | 0.00 | Converted to Assistant Planner |
| | | Community Liaison | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| Department Total = | | 6.00 | 0.00 | 6.00 | 0.00 | 0.00 | 0.00 | | |
| Police | | Police Chief | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Police Captain | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | Added 1 North Bend Admin Specialist |
| | | Administrative Specialist (L1-L3) | 3.00 | 1.00 | 4.00 | 0.00 | 0.00 | 0.00 | |
| | | Police Sergeant | 4.00 | 0.00 | 4.00 | 0.00 | 0.00 | 0.00 | |
| | | Administrative Sergeant | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Detective | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Police Officer | 16.00 | 0.00 | 16.00 | 0.00 | 0.00 | 0.00 | |
| | | School Resource Officer | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Support Officer | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| Department Total = | | 30.00 | 1.00 | 31.00 | 0.00 | 0.00 | 0.00 | | |

| Department | Division | Position Title | Current Authorized FTEs | Change Requested | Proposed 2025-2026 FTEs | Currently Authorized LTEs | Change Requested | Proposed 2025-2026 LTEs | Comments |
|-----------------------------------|-----------------------------|--|-------------------------|------------------|-------------------------|---------------------------|------------------|-------------------------|--------------------------|
| Fire & Emergency Management | | Fire Chief | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Deputy Fire Chief | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Administrative Specialist (L1-L3) | 0.50 | 0.00 | 0.50 | 0.00 | 0.00 | 0.00 | |
| | | Fire Training Captain | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Fire Lieutenant | 3.00 | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | |
| | | Firefighter | 9.00 | 3.00 | 12.00 | 0.00 | 0.00 | 0.00 | Added 3 Firefighter FTEs |
| Department Total = | | | 15.50 | 3.00 | 18.50 | 0.00 | 0.00 | 0.00 | |
| Parks & Public Works ² | | Parks & Public Works Director | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Deputy Parks & Public Works Director | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Administrative Specialist (L1-L3) | 1.00 | 1.00 | 2.00 | 0.00 | 0.00 | 0.00 | |
| | Engineering | GIS Analyst | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | CIP Project Manager | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Project Engineer | 3.00 | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | |
| | Parks & Streets | Parks & Streets Superintendent | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Park & Street Maintenance Technician (L1-L3) | 6.00 | 0.00 | 6.00 | 0.00 | 0.00 | 0.00 | |
| | Water | Water Superintendent | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Water Maintenance Technician (L1-L3) | 5.00 | 0.00 | 5.00 | 0.00 | 0.00 | 0.00 | |
| | | Irrigation Maintenance Technician (L2-L3) | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | Wastewater | Wastewater Superintendent | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Wastewater Lead (L4) | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Wastewater Industrial Maintenance Technician L3 | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Wastewater Laboratory Analyst L3 | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Wastewater Operator (L1-L3) | 3.00 | 1.00 | 4.00 | 0.00 | 0.00 | 0.00 | |
| | Stormwater & Urban Forestry | Stormwater & Urban Forestry Superintendent | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Stormwater & Urban Forestry Maintenance Technician (L1-L3) | 4.00 | 0.00 | 4.00 | 0.00 | 0.00 | 0.00 | |
| | Fleet & Facilities | Fleet & Facilities Superintendent | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Facilities Maintenance Technician (L1-L3) | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| | | Fleet Mechanic (L1-L3) | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | |
| Department Total = | | | 36.00 | 3.00 | 39.00 | 0.00 | 0.00 | 0.00 | |
| Grand Total = | | | 113.50 | 6.80 | 120.30 | 2.56 | (2.56) | 0.00 | |

² Authorized FTEs in the Parks & Public Works Department may change depending on Council approval of the utility rate schedule.

A5: 2025-2030 Non-Utilities Capital Improvement Plan



City of Snoqualmie
Non-Utility Capital CIP Statement of Sources and Uses 2025 - 2030
Community Center Expansion: One-Year Delay Option

| ESTIMATED SOURCES | 2025 ⁵ | | 2026 ⁵ | | 2027 | | 2028 | | 2029 | | 2030 | | Totals for 2025-30 |
|--|-------------------|------------|-------------------|------------|------|------------|------|------------|------|-----------|------|-----------|--------------------|
| Estimated Beginning Non-Utilities CIP Cash Balance = | \$ | 20,095,791 | \$ | 6,493,344 | \$ | 2,324,023 | \$ | 6,916,927 | \$ | 4,547,272 | \$ | 3,159,045 | \$ 20,095,791 |
| Taxes | | | | | | | | | | | | | |
| Transportation (TBD) Sales Tax (0.3%) | \$ | 988,000 | \$ | 1,011,000 | \$ | 1,035,000 | \$ | 1,058,000 | \$ | 1,080,000 | \$ | 1,103,000 | \$ 6,275,000 |
| Motor Vehicle Fuel Tax ("Gas Tax") | \$ | 282,000 | \$ | 288,000 | \$ | 295,000 | \$ | 301,000 | \$ | 307,000 | \$ | 313,000 | \$ 1,786,000 |
| Multimodal Transportation Tax | \$ | 18,000 | \$ | 18,000 | \$ | 18,000 | \$ | 18,000 | \$ | 18,000 | \$ | 18,000 | \$ 108,000 |
| Restricted Transportation Taxes Subtotal | \$ | 1,288,000 | \$ | 1,317,000 | \$ | 1,348,000 | \$ | 1,377,000 | \$ | 1,405,000 | \$ | 1,434,000 | \$ 8,169,000 |
| Real Estate Excise Tax | \$ | 1,572,000 | \$ | 1,795,000 | \$ | 1,754,000 | \$ | 1,814,000 | \$ | 1,544,000 | \$ | 1,655,000 | \$ 10,134,000 |
| Restricted Capital Taxes - Government Types Subtotal | \$ | 1,572,000 | \$ | 1,795,000 | \$ | 1,754,000 | \$ | 1,814,000 | \$ | 1,544,000 | \$ | 1,655,000 | \$ 10,134,000 |
| Non-Recurring Sales Tax | \$ | 471,000 | \$ | 482,000 | \$ | 494,000 | \$ | 505,000 | \$ | 516,000 | \$ | 527,000 | \$ 2,995,000 |
| Utility Tax (~2% Allocated to Capital) | \$ | 242,000 | \$ | 248,000 | \$ | 254,000 | \$ | 259,000 | \$ | 265,000 | \$ | 270,000 | \$ 1,538,000 |
| Committed Capital Taxes - Government Type Subtotal | \$ | 713,000 | \$ | 730,000 | \$ | 748,000 | \$ | 764,000 | \$ | 781,000 | \$ | 797,000 | \$ 4,533,000 |
| Total Taxes | \$ | 3,573,000 | \$ | 3,842,000 | \$ | 3,850,000 | \$ | 3,955,000 | \$ | 3,730,000 | \$ | 3,886,000 | \$ 22,836,000 |
| Grants & Intergovernmental Revenues | | | | | | | | | | | | | |
| Grants, Appropriations or Other Revenue Sources | \$ | 1,162,208 | \$ | 3,373,000 | \$ | 2,850,000 | \$ | 1,800,000 | \$ | 500,000 | \$ | 537,500 | \$ 10,222,708 |
| King County Parks Levy ⁴ | \$ | 130,000 | \$ | 130,000 | \$ | 130,000 | \$ | 130,000 | \$ | 130,000 | \$ | 130,000 | \$ 780,000 |
| Total Grants & Intergovernmental Revenues | \$ | 1,292,208 | \$ | 3,503,000 | \$ | 2,980,000 | \$ | 1,930,000 | \$ | 630,000 | \$ | 667,500 | \$ 11,002,708 |
| Other Increases | | | | | | | | | | | | | |
| Bond | \$ | - | \$ | - | \$ | 3,620,000 | \$ | - | \$ | - | \$ | - | \$ 3,620,000 |
| Grant or Other Undetermined Community Center Funding Sources | \$ | - | \$ | 5,800,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ 5,800,000 |
| Transfer from General Fund ² | \$ | - | \$ | - | \$ | 500,000 | \$ | - | \$ | - | \$ | - | \$ 500,000 |
| Interest | \$ | 526,500 | \$ | 507,500 | \$ | 219,750 | \$ | 112,400 | \$ | 56,400 | \$ | 50,760 | \$ 1,473,310 |
| Transfers (IT Projects) | \$ | 50,000 | \$ | 450,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ 500,000 |
| Total Other Increases | \$ | 576,500 | \$ | 6,757,500 | \$ | 4,339,750 | \$ | 112,400 | \$ | 56,400 | \$ | 50,760 | \$ 11,893,310 |
| TOTAL ESTIMATED SOURCES | \$ | 25,537,499 | \$ | 20,595,844 | \$ | 13,493,773 | \$ | 12,914,327 | \$ | 8,963,672 | \$ | 7,763,305 | \$ 65,827,809 |

| Project & Programs by Color | |
|-----------------------------|--|
| | Transportation Sources and Uses |
| | Sources that can be used for Transportation, Parks, and Facilities |
| | Parks/Open Space Sources and Uses |
| | Facilities Sources and Uses |
| | IT Sources and Uses |
| | Debt Service |

| ESTIMATED USES | 2025 | | 2026 | | 2027 | | 2028 | | 2029 | | 2030 | | Totals for 2025-30 |
|--|------|------------|------|------------|------|-----------|------|-----------|------|-----------|------|-----------|--------------------|
| Transportation Programs | | | | | | | | | | | | | |
| Street Resurfacing Program | \$ | 439,066 | \$ | 685,954 | \$ | 595,542 | \$ | 615,230 | \$ | 688,071 | \$ | 744,968 | \$ 3,768,830 |
| Sidewalk Improvement Program | \$ | 168,320 | \$ | 241,090 | \$ | 207,770 | \$ | 214,520 | \$ | 240,090 | \$ | 261,048 | \$ 1,332,840 |
| Americans with Disabilities Act (ADA) Program | \$ | 73,623 | \$ | 86,258 | \$ | 79,732 | \$ | 81,868 | \$ | 89,970 | \$ | 96,960 | \$ 508,412 |
| Transportation Programs - Subtotal | \$ | 681,009 | \$ | 1,013,302 | \$ | 883,044 | \$ | 911,618 | \$ | 1,018,132 | \$ | 1,102,977 | \$ 5,610,081 |
| Transportation Projects/Programs (Awaiting/Utilizing/Can utilize Grant funding) | | | | | | | | | | | | | |
| Town Center Improvement Project - Phase III (PC: \$14,797,050) ^{3,4} | \$ | 419,500 | \$ | - | \$ | 2,555,600 | \$ | 5,533,100 | \$ | - | \$ | - | \$ 8,508,200 |
| Meadowbrook Bridge Restoration Project (PC: \$3,163,800) ³ | \$ | - | \$ | - | \$ | - | \$ | 296,200 | \$ | 2,692,600 | \$ | - | \$ 2,988,800 |
| Railroad Crossing Project | \$ | - | \$ | 2,144,500 | \$ | - | \$ | - | \$ | - | \$ | - | \$ 2,144,500 |
| Complete Streets Improvement Program | \$ | 67,800 | \$ | 80,625 | \$ | 68,242 | \$ | 71,254 | \$ | 81,064 | \$ | 88,422 | \$ 457,407 |
| Transportation Projects with Grant Funding - Subtotal | \$ | 487,300 | \$ | 2,225,125 | \$ | 2,623,842 | \$ | 5,900,554 | \$ | 2,773,664 | \$ | 88,422 | \$ 14,098,907 |
| Total Transportation Projects/Programs | \$ | 1,168,309 | \$ | 3,238,427 | \$ | 3,506,886 | \$ | 6,812,171 | \$ | 3,791,796 | \$ | 1,191,399 | \$ 19,708,989 |
| Parks/Open Space Capital Projects/Programs | | | | | | | | | | | | | |
| Playgrounds Replacement Program | \$ | 689,424 | \$ | - | \$ | 593,877 | \$ | - | \$ | 669,665 | \$ | - | \$ 1,952,966 |
| Trails Improvement Program | \$ | - | \$ | 134,029 | \$ | - | \$ | 114,525 | \$ | - | \$ | 139,131 | \$ 387,685 |
| Sport Court Improvement Program | \$ | 28,600 | \$ | 29,871 | \$ | 29,542 | \$ | 31,813 | \$ | 34,125 | \$ | 38,172 | \$ 192,124 |
| Parks Parking Lot Resurfacing Program | \$ | - | \$ | 134,806 | \$ | - | \$ | 138,860 | \$ | - | \$ | 161,283 | \$ 434,949 |
| Parks Facilities Improvement Program | \$ | 43,072 | \$ | 42,611 | \$ | 35,750 | \$ | 37,090 | \$ | 42,205 | \$ | 46,173 | \$ 246,901 |
| Rivertrail Project - NW of Sandy Cove Park (PC: \$3,607,751) ³ | \$ | 2,678,560 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ 2,678,560 |
| Parks/Open Space/Community Capital Projects - Subtotal | \$ | 3,439,656 | \$ | 341,318 | \$ | 659,169 | \$ | 322,288 | \$ | 745,995 | \$ | 384,758 | \$ 5,893,184 |
| Parks/Open Space Capital Projects/Programs (Awaiting/Utilizing Funding from outside City Source) | | | | | | | | | | | | | |
| Riverfront Land Acquisitions & Demolitions (PC: Variable or unknown \$) ³ | \$ | 850,000 | \$ | - | \$ | 1,000,000 | \$ | - | \$ | 650,000 | \$ | - | \$ 2,500,000 |
| Rivertrail Project - Arboretum Trail | \$ | - | \$ | 249,100 | \$ | 871,100 | \$ | 589,500 | \$ | - | \$ | - | \$ 1,709,700 |
| Rivertrail Project - Boardwalk (PC: \$ 6,212,240) ^{3,4} | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 1,496,140 | \$ 1,496,140 |
| Environmental Improvement Program | \$ | - | \$ | 57,600 | \$ | - | \$ | 58,810 | \$ | - | \$ | 68,282 | \$ 184,692 |
| Parks/Open Space Capital Projects/Programs with Grant Funding - Subtotal | \$ | 850,000 | \$ | 306,700 | \$ | 1,871,100 | \$ | 648,310 | \$ | 650,000 | \$ | 1,564,422 | \$ 5,890,532 |
| Total Parks/Open Space/Community Capital Projects/Programs | \$ | 4,289,656 | \$ | 648,018 | \$ | 2,530,269 | \$ | 970,597 | \$ | 1,395,995 | \$ | 1,949,181 | \$ 11,783,716 |
| Facility Projects/Programs | | | | | | | | | | | | | |
| Facilities Improvement Program | \$ | 277,559 | \$ | 273,455 | \$ | 229,290 | \$ | 236,286 | \$ | 268,835 | \$ | 293,922 | \$ 1,579,349 |
| Police Station Facility improvements Project | \$ | - | \$ | 251,600 | \$ | 93,400 | \$ | - | \$ | - | \$ | - | \$ 345,000 |
| Fire Station Facility Improvement Project | \$ | - | \$ | 74,300 | \$ | - | \$ | - | \$ | - | \$ | - | \$ 74,300 |
| Facility Project/Programs - Subtotal | \$ | 277,559 | \$ | 599,355 | \$ | 322,690 | \$ | 236,286 | \$ | 268,835 | \$ | 293,922 | \$ 1,998,649 |
| Facility Projects Awaiting/Utilizing Outside City Sources | | | | | | | | | | | | | |
| Community Center Expansion Project (PC: \$30,226,669) ^{3,4,7} | \$ | 13,171,630 | \$ | 13,249,021 | \$ | - | \$ | - | \$ | - | \$ | - | \$ 26,420,651 |
| Facility Projects Awaiting/Utilizing Outside City Sources - Subtotal | \$ | 13,171,630 | \$ | 13,249,021 | \$ | - | \$ | - | \$ | - | \$ | - | \$ 26,420,651 |
| Total Facility Projects/Programs | \$ | 13,449,189 | \$ | 13,848,377 | \$ | 322,690 | \$ | 236,286 | \$ | 268,835 | \$ | 293,922 | \$ 28,419,300 |
| IT Projects | | | | | | | | | | | | | |
| Server Improvements | \$ | - | \$ | 75,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ 75,000 |
| Fiber Optic Backbone replacement | \$ | 50,000 | \$ | 375,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ 425,000 |
| IT Projects - Subtotal | \$ | 50,000 | \$ | 450,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ 500,000 |
| Debt Service ⁶ | \$ | 87,000 | \$ | 87,000 | \$ | 217,000 | \$ | 348,000 | \$ | 348,000 | \$ | 348,000 | \$ 1,435,000 |
| TOTAL ESTIMATED USES | \$ | 19,044,154 | \$ | 18,271,821 | \$ | 6,576,846 | \$ | 8,367,055 | \$ | 5,804,627 | \$ | 3,782,502 | \$ 61,847,005 |
| Estimated Ending Non-Utility CIP Cash Balance | \$ | 6,493,344 | \$ | 2,324,023 | \$ | 6,916,927 | \$ | 4,547,272 | \$ | 3,159,045 | \$ | 3,980,804 | \$ 3,980,804 |

¹This revenue forecast assumes that the voter-approved 2020-2025 King County Parks Levy will be replaced by a new county-wide parks levy.

²Depends upon a policy decision from Council regarding what to do with excess cash, above adopted reserve levels, that may accumulate within "Government Type - Operating".

³PC refers to the total Project Cost for those projects that began before 2025 and/or will extend after 2030.

⁴This Statement of Sources and Uses attempts to include revenues primarily from known and/or awarded grants. However, certain grants are only awarded to projects that are included in the City's CIP and have committed City funding. In order to meet these eligibility requirements, the funding mix for this project includes grants that have not yet been awarded.

⁵Costs during these years have been adjusted to accommodate for a one-year Community Center delay. Changes include a 6% escalation for Community Center project costs, the loss of a \$1.2 million YMCA grant, and the redistribution of city labor costs, which results in an decrease of labor costs for other projects occurring in 2025 and a decrease of labor costs for other projects occurring in 2026. A bond is not assumed for the funding gap shown on the Community Center Project Worksheet, resulting in decreased debt service from the 6/18/2024 version of the Non-Utility CIP. In addition, Art has been adjusted to \$50,000, which is the maximum that can be assigned to any one project by Ord. 913.

⁶If the *Grant or Other Undetermined Community Center Funding Sources* is determined to be a bond, debt service would increase by \$1.7 million over the 6-year CIP, or by \$416 thousand annually from 2028 and onward. Unlike the two-year delay scenario, bonding for this amount would not result in an increase to the current *Grant or Other Undetermined Community Center Funding Sources* in order to maintain an adequate ending fund balance of 1.5 times annual debt service.

⁷The intent is that as soon as an acceptable set of options and funding is secured to move forward with this project.

A6: Financial Management Policy





FINANCIAL MANAGEMENT POLICY

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11.0 RISK MANAGEMENT

1.0 INTRODUCTION AND OBJECTIVES

The financial management policy of the City of Snoqualmie is established by the City Council. The policy is designed to provide guidance to all stakeholders whether they be directly involved in financial processes, internal control oversight, or any financial transaction. The financial management policy is intended to serve as a blueprint to achieve fiscal stability required to accomplish goals and objectives in the city's Strategic Plan, Comprehensive Plan financial elements, and all master plans.

1.1 Policy Objectives

The City Council sets forth the authorities, responsibilities, and accountability requirements of those participating in the operations of Snoqualmie City government at all levels of the organization and endeavors to:

- Set forth financial principles
- Reduce financial risks to withstand the ups and downs of local and regional economic environments
- Maintain appropriate financial capacity for present and future levels of service
- Ensure the legal use of financial resources through an effective system of internal controls
- Provide financial transparency to the public

1.1.1 Financial Procedures

Financial management policy is guideline for financial decision making; whereas financial procedures are separate and cover the detailed steps needed for the administration and management to accomplish business processes. The Finance Director will establish financial procedures to complement policy and align the day-to-day work performed by all city staff.

2.0 RESERVES AND FUND BALANCE

Reserves provide the City of Snoqualmie with options to respond to unexpected issues and provide a buffer against minor fiscal challenges. It is the intent of the City to provide a stable financial environment for which its residents can depend on a consistent and quality level of service and for planned future expenditures. The Finance Director is responsible for monitoring reserve levels and reporting current and projected reserves during each budget development cycle.

2.1 Fund Balance Definitions

As defined by GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the City will reserve funds per the following:

2.1.1 Non-spendable Fund Balance

Inherently non-spendable portions of net resources that cannot be spent because of their form or portions of net resources that cannot be spent because they must be maintained intact.

2.1.2 Restricted Fund Balance

Externally enforceable limitations, on the use of funds, that are imposed by creditors, grantors, contributors, or laws and regulations of other governments or limitations imposed

will be designated as restricted.

2.1.3 Committed Fund Balance

Self-imposed limitations, on the use of funds, that are set in place prior to the end of a period. Limitations imposed by the City Council that require formal action at the same level to remove. Capital Project fund balances typically will consist of funds designated by City Council for future capital improvement projects.

2.1.4 Assigned Fund Balance

Limitations resulting from intended use that is established by the highest level of decision making or intended use established by the City Council for a specific purpose. The resources for these funds may be acquired through the budgeting process or funds that are deposited with the city for specific purposes. Special Revenue fund balances typically consist of funds assigned by other governmental agency for specific use or by the City Council for specific use.

2.1.5 Unassigned Fund Balance

Residual net resources that make up the fund balance in the general fund more than non-spendable, restricted, committed, and assigned fund balance or excess of non-spendable, restricted, and committed fund balance over total fund balance.

2.2 Fund Type Definitions

As defined by the Budgeting, Accounting, and Reporting System (BARS) Manual of the Washington State Auditor's Office.

2.2.1 General Fund

Used to account for and report all financial resources not accounted for and reported in another fund.

2.2.2 Reserve Fund

Used to set aside certain resources within the General Fund in order to provide support to the General Fund during a financially challenging period. In addition, the Reserve Fund helps to provide visibility over the amount set aside.

2.2.3 Other Managerial Funds

Used to set aside certain resources within the General Fund in order to provide a higher degree of control and visibility over those resources.

2.2.4 Special Revenue Funds

Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

2.2.5 Capital Project Funds

Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the acquisition or construction of capital facilities or other capital assets.

2.2.6 Enterprise Funds

Used to report any activity for which a fee is charged to external users for goods or services. Enterprise funds are required for any activity whose principal revenue sources meet any of the following criteria: (1) Debt backed solely by a pledge of the net revenues from fees and charges, (2) legal requirement to recover cost, (3) policy decision to recover cost.

2.2.7 Internal Service Funds

Use to report any activity that provides goods or services to other funds, departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

2.3 Reserve Level Target and Fund Balance – Governmental Operating (General Fund, Reserve Fund, and Other Managerial Funds)

A healthy unassigned fund balance is needed to provide cash flow to pay expenditures when due and allows for cash flow while the city waits to receive its tax collections and shared revenues. The unassigned fund balance is also a security against unforeseen changes or needs, i.e., natural disasters, loss of state shared revenues, etc.

2.3.1 Reserve Fund

The City of Snoqualmie shall establish a separate fund for reserves assigned or committed to the General Fund. Reserves may only be used with approval of the City Council. The fund balance carried annually within the Reserve Fund (i.e., Reserve Level Target) should equal between 15-20% of annual ongoing General Fund expenditures.

2.3.2 Conditions for Using General and Reserve Fund Balances

The City shall endeavor to avoid the appropriation of fund balance for ongoing expenditures. If at any time the utilization of fund balance to pay for ongoing expenditures is necessary to maintain the quality or a defined level of service, an explanation of the circumstances for the utilization of fund balance and demonstration of strategy through the long-term financial model on future fund balance will be deliberated by the City Council.

2.3.3 Other Managerial Funds

The fund balance carried annually within managerial funds may equal between 15-20% of annual operating expenditures.

2.4 Reserve Level Target – Governmental Operating (Special Revenue Funds)

The fund balance that accumulates within a Special Revenue Fund must be used in accordance with the restrictions placed on the revenue and will be monitored continuously to ensure compliance. The fund balance carried annually within special revenue funds, except for the ARPA Covid Local Recovery Fund, may equal between 15-20% of annual operating expenditures.

2.4.1 Drug Enforcement Fund

As defined by Ch. 69.50.505 RCW, SMC 3.30, and an interlocal agreement between the City and County Drug Task Force, law enforcement asset seizure funds shall be used for payment of all expenses of the investigation that led to the seizure, including the proceedings for forfeiture and sale, expenses of seizure, maintenance of custody, advertising, actual costs of prosecuting, city attorney and court costs. Funds should also be used in accordance with city code for public safety purchases.

2.5 Reserve Level Target – Governmental Capital (Capital Project Funds)

The fund balance carried annually within capital project funds should equal one and a half times (1.5x) total annual debt service.

2.5.1 Real Estate Excise Tax (REET)

The Real Estate Excise Tax (REET) is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure

a purchase. As defined by Ch. 84.46.035 RCW, the City of Snoqualmie is authorized to levy REET and use in accordance with state law. REET revenues shall be allocated towards capital projects as defined in the six-year adopted Capital Improvement Plan (CIP) and should be leveraged towards debt service obligations.

2.6 Reserve Level Target - Enterprise Funds

It is the goal of enterprise funds to cover the cost of operations, capital improvements and maintenance, and debt service while maintaining a financially healthy enterprise over time. The City will establish utility rates and capital connection fees that are structured to meet several financial requirements. The Enterprise fund balance financial indicators are as follows:

2.6.1 Capital reserves: as defined within the most recent utility rate study.

2.6.2 Operating reserves: equal to 90 days of operating expenditures for water, wastewater, and stormwater .

2.6.3 Debt service reserves: as defined by bond covenants or equal to the amount needed to pay for one and a half times (1.5x) total annual debt service.

2.6.4 Debt coverage ratio: net revenues (operating revenues over operating expenditures) equal to one and half times (1.5x) total annual debt service, in support of a strong city bond rating.

2.7 Reserve Level Target – Internal Service Funds

It is the goal of internal service funds to cover the cost of operations, annual maintenance, and the replacement of certain capital assets on a lifecycle such as network servers or vehicles. The fund balance carried annually within an internal service fund should equal between 15-20% of annual operating expenditures, plus an amount that adequately accounts for the City's preferred financial method to replace all capital assets at the end of their lifecycle/useful life.

2.8 Replenishment of Reserves

Should assigned fund balance or reserve targets fall below stated thresholds, **the City will strive toward regaining the minimum threshold** and forecast the timing of the unassigned fund balance improvement within a long-term financial model.

2.9 Excess Fund Balances

Fund balances above the targeted reserve levels should be used for new expenditures, with emphasis on one-time uses that achieve future operating cost reductions, capital asset investments with a long-term benefit or prepaying existing debt. Use of excess fund balance above a reserve level target of 20% or the reserve level target as specified under sections 2.5 and 2.6 may be determined by the Administration subject to the approval authority of Council as expressed in other sections of this Financial Management Policy.

3.0 REVENUES

3.1 Revenue Objectives

The city will maintain a diversified and stable revenue system to shelter it from short-term fluctuations.

3.1.1 Fees may be set at levels sufficient to cover the entire cost of service delivery.

Service delivery costs may be subsidized, as Council deems appropriate.

All utility enterprise funds shall be self-supporting, generating enough revenue to pay for all operating, debt, and capital costs. Utility rate studies will be conducted periodically and should divide costs equitably among customer classes per benefit and cost of service. If rates are set that subsidize one class of customer at the expense of another, this action should be taken in support of explicit City policy, or a plan should be put into place to bring customer classes back into alignment with their respective cost of service.

3.2 Fee Schedule

Charges and fees, including utility rates, should be reviewed, and updated periodically based on factors such as impact of inflation, other cost increases, adequacy of coverage of costs, and current competitive rates.

3.3 Cash Management

The City shall maintain a cash management program, which includes collection of accounts receivable, disbursement of funds, and prudent investment of available idle cash. Deposits and cash receipting practices must be adhered to, by all Departments and at all City Facilities per Ch. 43.09.240 RCW. Only authorized personnel may accept cash receipts from customers. The Finance Director is responsible for the strict enforcement of internal control, deposit of collections and oversight on all changes to revenue items in the financial system.

3.4 Revenue Distribution to Funds

- a) Sales tax is a major revenue source of the City. Construction sales tax shall be recorded within capital project fund sources. All other sales tax revenue shall be recorded within the General Fund.
- b) REET tax should be recorded within capital project fund sources, except for the allowance for street maintenance operations determined by the City Council which should be recorded to the general fund.
- c) Utility taxes are recorded within the General Fund except for the portion apportioned to the non-utility capital fund as per Ordinance 1135.

3.5 Grants Management

Grant funding may significantly leverage City resources to provide services, equipment and capital projects that would otherwise be unaffordable. The city is committed to pursuing grant funding as an appropriate funding source.

3.6 Donations & Gifts

All donations of money or property donated, devised, or bequeathed to the City, as per Ch. 35.21.100 RCW and Ch. 35A.11.040 RCW, shall be presented to the City Council for approval. The City Council delegates approval and acceptance of donations of up to \$10,000 to the Mayor.

3.6.1 Substantial Gifts

The City of Snoqualmie seeks to recognize donors who, through a distinguished effort or substantial financial gift, wish to support a city facility or structure. For example, structures may include pavilions, shelters, plazas, real estate to be used for parks, trails or open space, interpretive areas, or active recreation; or other large-scale projects as discussed with the Advisory Boards and City Council. The following guideline will be used for recognizing donations for amenities or projects, in addition to defining the period in which the donation or gift will be received by the city. All proposed facility or structure naming is determined

by the City Council.

For the purposes of this policy, “Substantial Financial Gift” is determined by the City Council based on estimated cost of:

- 1) New construction, remodeling, or renovation
- 2) Developing a new real property, such as park buildings, structures, or real estate
- 3) Replacement of an existing, unnamed facility or landmark that requires substantial renovation at the time of the gift.

4.0 EXPENDITURES & PROCUREMENT

4.1 Expenditure Objectives

The City of Snoqualmie endeavors to connect expenditures to a fundamental level of stewardship by committing to a level of expenditures that are sufficient to ensure the on-going health, safety, and welfare of its residents. Operating expenditures, within funds, must be supported by the operating revenues generated by that fund. Expenditures will not expand beyond the City’s ability to pay for them with current revenues.

The objectives of the expenditure guidelines are:

- To obtain supplies, equipment, and services as economically as possible and that are best suited to the specific departmental needs.
- To support Snoqualmie businesses by contracting for goods and services within the community subject to meeting other expenditure guideline objectives as per Ch. 39.04.190 RCW.
- To enhance service methods that increase efficiency and effectiveness of the delivery of city services through technology improvements.
- To improve the speed of delivery to departments by predetermining, through contracts or other appropriate means, the sources of supply before the actual needs.

4.2 Efficiency

To ensure compliance with all applicable policies and regulations of the City, the State, and Federal Government, the City will make efficient use of limited resources and will continually look for and implement cost effective and reliable methods of delivering services. The Administration will develop service delivery changes that are needed to respond to budget shortfalls using system-wide and productivity measures. Opportunities should be found to improve efficiencies by pursuing a range of productivity-enhancing techniques such as:

- Analyzing systems and procedures to remove unnecessary requirements
- Evaluating new technologies and capital investments
- Establishing a systematic, ongoing process for periodic formal reviews of operations
- Maintaining the right balance between centralization and decentralization in managing the City support functions

4.3 Purchasing Standards

All employees of the City shall comply with the City of Snoqualmie Code of Ethics, State Law, and Federal statutory requirements regarding purchase of materials or services. The following practices are specifically forbidden so as not to create a conflict of interest or potential for conflict of interest, including but not limited to:

- Using information available to an employee solely because of their position for personal

profit, gain, or advantage. An employee should recuse themselves from the appearance of conflict of interest

- Directly or indirectly furnishing estimating services, or any other services or information not available to all prospective bidders, to any person bidding on, or who may reasonably be expected to bid on, a contract.
- Using their position or status in the city to solicit business of any kind directly or indirectly for private use or to obtain supplies and equipment at special discounts or with special concessions from any vendor who sells or solicits sales to the city.

4.4 Purchasing Authorization & Accountability

The Administration is responsible for Procurement and purchasing and failure to follow guidelines may result in disciplinary action, loss of purchasing privileges and a personal liability for purchases.

4.4.1 Authorized Purchasers

Authorized staff are those City employees who have been expressly authorized in writing by their department director and approved by the Finance Director, to purchase materials, supplies, and equipment (including technology services, systems, or equipment) with the authorized employee's discretion and best judgement, within the Purchasing and Contract Commitment Threshold limitations in section 4.5.2. A manager, department director, Finance Director, City Administrator or Mayor may reduce or revoke these privileges at any time.

4.4.2 Auditing Officer

Pursuant to Ch. 42.24.080 and Ch. 42.24.180 RCW, claims presented for payment to the City must be in writing, itemized and audited by the Auditing Officer. The Finance Director or a Financial Operations Manager are designated as City of Snoqualmie Auditing Officer(s). Department managers will be responsible for ensuring invoices meet this requirement and provide them to the Finance department for internal audit and prompt payment.

4.4.2.1 Claim Reporting

The Finance Director or a Financial Operations Manager shall prepare a Claims Report to the City Council for their approval and shall present the Claims Report for preliminary review by the F&A Committee prior to the next City Council meeting.

4.5 Level of Purchasing and Commitment Authority

Contracting with other public agencies or the private sector for the delivery of goods and services should provide the City with opportunities for cost containment and productivity service enhancement. As such, the City is committed to using outside resources for delivering municipal services as a key element in our continuing effort to provide effective and efficient programs while minimizing costs.

- All contractual obligations, including zero-dollar contracts, are subject to compliance.
- All purchases shall be made per the Purchasing and Contract Commitment Threshold and shall include requirements for acquiring quotes, estimates and competitive bidding.

The Mayor or his or her designee(s) is/are authorized to purchase materials, supplies and equipment and execute minor contracts without individual city council approval of each contract, subject to compliance with the Purchasing and Contract Commitment Threshold of this policy section. The Mayor may bring any contract forward for approval by the city council, notwithstanding the authority delegated to the Mayor by this policy.

RCW provides various competitive processes for obtaining bids and awarding contracts for construction of a “public work”, as provided in RCW Ch. 35A.40.200, Ch. 39.04, and Ch. 35.23.352 and approval authority for certain procurement categories. Thus, the City’s procurement matrix identifies separate procurement categories and the minimum approval authority and competitive process required at each threshold. Competitive negotiations include the process for acquisition of electronic data processing and telecommunications equipment, software, services, or systems as per RCW Ch. 39.04.270.

4.5.1 Minor Contracts

A minor contract may be defined by at least one of the following conditions:

- a. The term is three years or less, and funds have been appropriated by city council in the biennial budget, and the contract does not require expenditures that exceed available fund balances.
- b. Contracts with third parties renewing an existing contract for services on the same or substantially similar terms as the existing contract.
- c. Contracts creating no financial liability on the part of the city that are for the sole purpose of becoming eligible to receive revenues.
- d. Contracts with other public agencies for the exchange of information, for confidentiality for participation in legal proceedings, or other purposes of a like nature not involving financial obligations; or
- e. Contracts that are for the sole purpose of housekeeping changes or clarifications to an existing contract where such changes do not alter any material term or condition.

4.5.2 Definitions

“Purchase cooperative” means an intergovernmental agency created or established via interlocal agreement for the purpose of obtaining competitive bids from vendors/suppliers of municipal supplies, materials and/or equipment, as authorized pursuant to RCW 39.34.030(5).

“Interlocal agreement” refers to the use of an interlocal agreement with another governmental entity to provide the city the ability to purchase materials, supplies or equipment using the results of the bid process followed by the other governmental entity, as allowed pursuant to RCW 39.34.030(5).

“Small works roster” refers to the process of inviting quotations from and awarding a contract to a contractor included on a list of public works contractors available to perform public works projects for the city, as allowed pursuant to RCW 35.23.352 and 39.04.155.

“Limited small works roster” refers to the process of inviting quotations from and awarding a contract to a contractor included on a subset of contractors listed on the small works roster, as allowed pursuant to RCW 39.04.155(3).

“Technology systems and services” means electronic data processing and telecommunications equipment, software, services or systems, as those terms are used in RCW 39.04.270 and 36.92.020(5).

“Vendor roster” refers to the process of inviting quotations from a list of vendors from whom the city may purchase materials, equipment, supplies or services, which list is maintained pursuant to RCW 35.23.352(9) and 39.04.190.

To identify the necessary requirements for procurement, staff must first identify the procurement category as defined below:

Purchasing and Contract Commitment Thresholds

| PROCUREMENT CATEGORY | DOLLAR LIMIT | Procedural Requirement(s) | APPROVAL AUTHORITY | REQUIRED SECONDARY APPROVAL |
|---|--------------------------|--|-----------------------------|-----------------------------|
| <i>Materials, Supplies, & Equipment</i> | | | | |
| Materials, Supplies, & Equipment (Including Capital Equipment) | Under \$2,000 | Purchasing Card | Authorized Staff | None ¹ |
| | \$2,000-\$7,500 | Purchasing Card | Authorized Staff | Manager |
| | Over \$7,500-\$15,000 | Purchasing Card, Purchase Cooperative, Vendor Roster, OR Formal Competitive Bid | Manager | Department Director |
| | Over \$15,000 - \$50,000 | Purchasing Card, Purchase Cooperative, Interlocal Agreement OR Formal Competitive Bid | Department Director | Mayor or City Administrator |
| | Over \$50,000 | Purchase Cooperative, Interlocal Agreement OR Formal Competitive Bid | Mayor or City Administrator | City Council |
| <i>Personal Services</i> | | | | |
| Architectural, Engineering & Landscape Architect Services ("A&E") | Under \$15,000 | MRSC Consultant/Vendor Roster OR On-Call Contract | Manager | Department Director |
| | \$15,000-\$50,000 | MRSC Consultant/Vendor Roster OR On-Call Contract | Department Director | Mayor or City Administrator |
| | Over \$50,000-\$100,000 | MRSC Consultant/Vendor Roster OR On-Call Contract | Mayor or City Administrator | City Council |
| | Over \$100,000 | MRSC Consultant/Vendor Roster, On-Call Contract or Request for Qualifications | Mayor or City Administrator | City Council |
| General or Purchased Services (Other Than A&E) | Under \$15,000 | <u>Purchasing Card</u> OR Vendor Roster | Manager | Department Director |
| | \$15,000-\$50,000 | Purchasing Card, Purchase Cooperative, Vendor Roster, OR None | Department Director | Mayor or City Administrator |
| | Over \$50,000 | Purchase Cooperative, Interlocal Agreement (of any dollar amount), Vendor Roster OR None | Mayor or City Administrator | City Council |

| PROCUREMENT CATEGORY | | DOLLAR LIMIT | Procedural Requirement(s) | APPROVAL AUTHORITY | REQUIRED SECONDARY APPROVAL |
|--|--------------|------------------------------|---|-----------------------------|-----------------------------|
| <i>Technology Systems & Services</i> | | | | | |
| Technology Systems & Services | | Under \$7,500 | <u>Purchasing Card</u> | Authorized Staff | Manager |
| | | \$7,500-\$15,000 | <u>Purchasing Card</u> , Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation | Manager | Department Director |
| | | Over \$15,000-\$50,000 | Purchasing Card, Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation | Department Director | Mayor or City Administrator |
| | | Over \$50,000 | Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation | Mayor or City Administrator | City Council |
| <i>Public Works</i> | | | | | |
| Public Works Project Staff Labor | Single Craft | Under \$75,500 | None | Manager | Department Director |
| | Multi Craft | Under \$116,155 | None | Manager | Department Director |
| Public Works Contract | | Under \$7,500 | None | Authorized Staff | Manager |
| | | \$7,500-\$50,000 | Limited Small Works Roster OR Small Works Roster | Manager | Department Director |
| | | Over \$50,000-\$116,155 | Small Works Roster OR Formal Competitive Bid | Department Director | Mayor or City Administrator |
| | | Over \$116,155-\$350,000 | Small Works Roster OR Formal Competitive Bid | Mayor or City Administrator | City Council |
| | | Over \$350,000 | Formal Competitive Bid | Mayor or City Administrator | City Council |
| <i>Amendments & Change Orders</i> | | | | | |
| Contract Amendments (Services) | | No Value Change | None ² | Manager | Department Director |
| | | Under \$50,000, cumulatively | None ² | Department Director | Mayor or City Administrator |
| | | Over \$50,000, cumulatively | None ² | Mayor or City Administrator | City Council |
| Change Orders (Public Works) | | No Value Change | None ² | Manager | Department Director |
| | | Under \$50,000, cumulatively | None ² | Department Director | Mayor or City Administrator |
| | | Over \$50,000, cumulatively | None ² | Mayor or City Administrator | City Council |

¹While prior approval for materials, supplies, and equipment purchased by authorized staff under \$1,000 is not required by this section, purchasing card program procedures may require Manager and/or Director and/or Finance Director approval.

²While contract amendments and change orders do not require a competitive process, they shall be processed in accordance with the specifications or procedural requirements set forth in the underlying contract. And the proposed scope of any change order or contract amendment must not deviate from the original scope of work in such a manner or degree that they constitute a separate project.

4.6 Purchasing Controls & Methods

Primary responsibility and authority for the expenditure of monies appropriated per the adopted budget will be vested by the Mayor in the City Administrator and Department Directors or authorized designee. In addition to the primary responsibilities, the Finance Director shall exercise a secondary oversight responsibility for all budget expenditures and contractual obligations.

To facilitate a sound and cost-effective purchasing operation, authorized personnel shall follow procurement methods as defined by state law which contain guidelines for procurement, bidding, and awarding contracts.

4.6.1 Commercial Card Program

A purchase order system and/or commercial card programs (purchasing or fleet cards) should be used for purchases for goods and services use. Purchasing cards are used as a form of payment, by authorized purchasers, with the city liability to vendors and not the card program provider.

4.7 Exemptions to Purchasing and Commitment Thresholds

4.7.1 Sole Source

In circumstances where the city is limited to a single source of supply, competitive bidding requirements may be waived by the department director or Finance Director per RCW 39.04.280(1)(a). The city must be able to demonstrate that the purchase is clearly and legitimately limited to a single source such that bidding the purchase would be useless and futile based on drafted specifications. If a sole source exception is used, the City will make reasonable efforts to ensure that it is receiving the lowest price and best terms from the vendor.

4.7.2 Favorable Market Conditions

The Mayor or City Administrator may waive established bidding requirements if an opportunity arises to purchase favorably priced equipment at an auction or supplies or used goods that will be sold before the city can conduct the bid process per RCW 39.04.280(1)(b) and RCW 39.30.045.

4.7.3 Insurance and Bonds

In the insurance and bond procurement process, RCW 39.04.280 allows for the exemption of a competitive bid process.

4.7.4 Emergency Purchases

Emergency purchases as per RCW 39.04.280 are those made by the Mayor or authorized designee, such as a Department Manager, where an immediate purchase is necessary to correct a situation which would adversely affect the life, health, or safety of the residents.

In case of an emergency, a Department Manager may directly purchase any supplies, materials, or services necessary to alleviate the emergency. Every effort shall be made to contact the Mayor and City Administrator whether the emergency occurs during or after

normal working hours.

In the event where emergency purchasing is related to natural disaster events, a Declaration of Emergency Resolution shall be considered by the City Council per State Law at the first opportunity available. The Finance Director shall review and approve of account coding for all emergency purchases and maintain a tracking system per FEMA requirements, Emergency Management Plan, BARS and GFOA recommended practices for emergency management recordkeeping.

4.8 Personnel Expenditures

Because personnel costs are the largest expenditure area of the annual budget, compensation guidelines are defined in the Personnel Policy, and Local Bargaining Agreements, which establish salary ranges, performance evaluation requirements and total compensation costs as the basis for all compensation planning and bargaining. Within budget limitations and Council authorized appropriations, market assessments may be conducted prior to bargaining.

4.8.1 Travel and Training

The City of Snoqualmie shall reimburse City elected and appointed officials, employees and members of boards and commissions for their reasonable expenses actually incurred in the conduct of their business. Generally, eligible expenditures include travel, meals and lodging incurred by the individual while away from the City and necessitated by City business.

5.0 BUDGET

5.1 Budget Objective

The formal operating budget development process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, through the city council's appropriation of funds, functional classification, or capital programs or projects given the anticipated level of available resources. The City Council will meet to discuss Council goals and priorities prior to the start of the budget development process.

The budget will be developed per Ch. 35A.34 RCW.

5.2 Budget Principles

5.2 A. Link the budget to long-term, strategic financial plans

The City's budget should be developed in accordance with the policies and priorities set forth in the Strategic Plan, long-term financial model, as per section 9.0, Comprehensive Plan, City Council goals, the needs of the community and federal and state laws.

5.2 B. Critically examine past spending patterns

The city seeks to maximize the value the public receives through its spending. Accordingly, management should develop budget tools and methods to measure and maximize value, particularly by critically examining existing spending patterns to make sure they continue to provide value.

5.2 C. Prioritize programs and services

The city should prioritize essential and discretionary programs services based on a results approach relative to the importance in preserving the community's health, safety, and welfare; mandates; risk assessments; long-term costs and evidence of their effectiveness in meeting strategic plan initiatives, comprehensive plan elements, annual goals and required

mandates.

5.2 D. Risk management and mitigation of liabilities

The City intends to fund the current portion of liabilities within the budget to maintain trust of creditors and to avoid or mitigate accumulating an unmanageable liability.

5.2 E. Establish preferences for budget balancing strategies

The City's preferred strategy for balancing the budget is to reduce expenditures through improved productivity. Except during dire economic circumstances, service, and program elimination is preferable. The biennial budget should not be balanced at the expense of long-term financial health.

5.3 Budget Scope & Basis

The City will adopt budgets for all funds, functional classifications, and capital programs and projects as established by Council. A budget calendar will be prepared by the Finance Director in coordination with the Mayor and City Administrator and include all required public hearings. Proposed budgets will be viewed and discussed by the City Council and the public at the fund and department summary object code levels per BARS. The final budget is adopted by ordinance of the City Council by December 31 of each biennium. To encourage synchronization between the budget document and financial reporting, the City will establish the budget based on the cash basis of accounting.

5.4 Balanced Budget Requirement

The objective of the operating budget is to pay for all current expenditures with current revenues. The budgets for all city funds should be structurally balanced throughout the budget development process. Ongoing revenue should equal or exceed ongoing expenditures in both the proposed and adopted budgets. If a structural imbalance occurs, then a plan should be developed and implemented to bring the budget back into structural balance. The City will endeavor to avoid budgetary allocations that balance current expenditures at the expense of meeting future years' expenses. Beginning fund balance sources may be used to fund capital improvement projects or other one-time, non-ongoing expenditures if the fund reserve targets are met.

5.5 Internal Cost Allocation

The Internal Cost Allocation Plan (ICAP) is a method used to determine and assign the cost of indirect services to government users of those services or direct operating funds.

5.5.1 References Guides

RCW 43.09.210 states in part, "all service rendered by...from, one department...to another, shall be paid for at its true and full value by the department...receiving the same, and no department...shall benefit in any financial manner whatsoever by an appropriation or fund made for the support of another..."

5.5.2 Definitions

- Indirect Costs are incurred for a common purpose benefitting more than one cost function or organizational unit. They cannot be directly assigned without effort disproportionate to the benefit received.
- Indirect Services are activities that support the departments that provide direct service to the public. Examples include accounting, purchasing, human resources, engineering, and fleet and information technology.
- Direct Services are activities that provide services directly to or for the public and are supported by indirect services. Examples include parks, streets, and utilities (water, sewer, storm water).

5.5.3 Costs to be allocated

Indirect cost allocation methods shall be reasonable, consistent, and equitable to distribute shared costs across funds and departments. Different factors are necessary to equitably allocate the various overhead costs. Costs shall only be allocated to departments that receive indirect support services. The city should be guided by reference authorities when creating the cost allocation plan to ensure that only allocable costs are included.

As part of the biennial budget development process, costs will be allocated based on the projected budget forecast.

5.6 Budget Amendments

All budget amendments, such as shifting budget allocations from one fund or functional classification to another fund, functional classification, or capital program or project, must be approved by the City Council. Budget amendments changing the authorized appropriation level are subject to public hearing requirements in State Law.

5.6.1 Administrative Budget Adjustments

Allocation adjustments within funds or functional classifications do not require city council approval. Department managers may, upon approval by the Mayor and City Administrator, request inter-departmental line item budget adjustments for operating purposes only, but not between appropriated functions. These administrative budget adjustments, authorized as per Ch. 35A.33.120 RCW, should primarily be for contractual, supplies and materials and other miscellaneous line items within the department.

5.6.2 Personnel Adjustments

Any personnel adjustment that increases the City's ongoing expenditures relative to ongoing revenue, and negatively changes service levels as established by Council, requires legislative approval. Any personnel adjustment that does not lead to an increase in ongoing expenditures relative to ongoing revenue nor changes service levels negatively can be executed by the Administration without legislative approval.

5.7 Service Levels and Funding

The City endeavors to maintain its present service levels for priority and essential services subject to available revenues. The objective is to maximize the benefit of available resources. The results or outcomes that matter most to residents should be defined by the City Council. New services or programs will be considered for funding within available resources.

Department managers will be given the opportunity to request personnel, goods, and capital items needed to carry out the department responsibilities. Department requests must include supporting documentation and justification of needs for operating requests. Requests should integrate strategic plan priorities and departmental objectives into the budget.

5.7.1 Social Services Organization Funding Requests

The City receives requests from social services organizations and other entities seeking grants and funding. As part of the budget development cycle, the City Council will consider these requests and include a listing of entities to be included for grant giving.

5.8 Maintenance and Replacement

Maintenance and replacement funding should be prioritized each year to ensure that capital facilities and equipment are sufficiently maintained to avoid service disruptions. Non-current liabilities have important implications for a local government's fiscal health. The City will strive to maintain its

capital assets in a manner adequate to protect the City's capital investment and to minimize future liabilities for maintenance and replacement costs.

5.8.1 Capital Asset Management

The City should inventory and assess the condition of its buildings, equipment, and vehicles on a periodic basis. Budget development should include a multi-year projection of facilities, parks, equipment, vehicle replacement requirements and new asset additions. The budget should provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment. Future maintenance needs and repairs should be costed out and included as budgetary decision criteria for the appropriate internal service fund.

5.9 Enterprise Fund Budgets

Enterprise operations are to be self-supporting, including capital improvements and depreciation. Enterprise operations are to be reviewed biannually for self-sufficiency and proper cash-flow needs. Utility Rate studies, which occur periodically, will be included in the budget development process in the year for which new rates are established. Enterprise budgets will incorporate year one and two capital projects and programs as identified within the Capital Improvement Plan (CIP).

5.10 Budget Reporting

The recommended and adopted budget documents will be available at City Hall. The City will maintain an internal control system to support adherence to the budget allocations. The City Council will receive a quarterly Financial Performance Report to include budget versus actual reporting. The financial performance report should be provided within sixty (60) days after the end of each quarter.

6.0 CAPITAL BUDGET

6.0 Objective

The City of Snoqualmie capital budget, which is a part of the biennial budget, has a major impact on the quality of local government services, the community's economic vitality, environmental stewardship, social equity, and overall quality of life for city residents, businesses, and visitors. The capital budget serves to identify, prioritize, and address community needs through careful long-term planning and balanced public investment in physical infrastructure. Capital budget goals include:

- Support the City's Strategic Plan, other plans and the community vision for growth and levels of service.
- Acknowledge and communicate capital investment priorities as community conditions change.
- Promote appropriate planning efforts to changing demands for a diverse set of infrastructure and capital assets.
- A financial assessment of capital funding resources available to meet future capital project planning needs.
- Maintain a high-quality service infrastructure able of meeting community needs today and, in the future.

6.1 Capital Definitions

Capital Outlay: The City defines a capital outlay as the acquisition or renewal of relatively small or inexpensive physical assets with a useful life greater than one year. Examples include lawn mowers and laptops. Capital outlay expenditures are typically tracked in operating funds or internal service funds.

Capital Program: The City defines a capital program as the continuous acquisition or renewal, over

an extended period of time, of similar long-term physical assets with a useful life greater than one year. Given its continuous and ongoing nature, a capital program retains permanence in the Capital Improvement Plan. Examples include the resurfacing of streets and the replacement of utility mains.

Capital Project: The City defines a capital project as the discrete and one-time acquisition or renewal of a long-term physical asset(s) with a useful life greater than one year. Given its one-time nature, a capital project will exist for a finite period of time in the Capital Improvement Plan. Examples include the acquisition of a fire station or the replacement of a lift station.

6.2 Capital Improvement Plan (CIP)

The Capital Improvement Plan (CIP) is a planning and financial management tool that helps the City identify and prioritize capital investments over a six-year period. Based on staff recommendations, stakeholder and public input, and Council deliberation, the CIP establishes the scope and cost of capital investments, communicates the estimated funding available from various sources, and balances both cost and the resources available in a cohesive and efficient financial plan. This long-term plan will provide guidance for each biennial budget process as well as for Council goal-setting processes.

The CIP is required by the State of Washington Growth Management Act to bring the Comprehensive Plan to life and should be informed by all master and functional plans (Water System Plan, General Sewer Plan, Parks, Recreation, Open Space, and Trails Plan (PROST)). The CIP will help the City to plan capital programs and projects wisely and most efficiently to maximize community impact with long-term sustainability in mind. In addition, as a critical communications tool, the CIP will increase the transparency of the capital decision-making process. Given its explicit and forward-looking nature, the City can avoid long-term adverse financial and operating surprises by creating and adopting a CIP.

The City Council should update the CIP biennially. The off year of the budget cycle allows for public engagement efforts to discuss future, potential projects, and programs with the community. Major changes that are discovered may be amended through the mid-period biennial budget adjustments. The administration should provide periodic project update reporting to the city council and/or council committee where project amendments would be addressed.

As resources are available and projects are financially feasible, the two most current years of the 6-year CIP should be recommended for incorporation into the upcoming biennial budget. Subsequent years of the CIP are for planning purposes and may be altered as they advance toward the budget inclusion year. Capital program or project appropriations are authorized by council at the project level and reviewed through period project updates and reporting identified in this section.

6.3 CIP Criteria and Ranking

All projects submitted to the CIP should be initially ranked. The Administration will assess project rankings plus other factors such as minimizing construction impacts through project sequencing or a need to respond to emergent issues. The City Council, as part of biennial CIP deliberations may modify and/or finalize project rankings. Funding is a critical component of the criteria and ranking schedule. In addition to ranking, projects need an overall description, justification for the project, and a connection to a master plan or strategic plan.

6.4 Project Source and Use Identification

Capital project and program submissions shall include multi-year funding sources, including grants, applicable impact fees, special funding, and other outside sources. Multi-year project costs shall include acquisition, design, permitting, inspections, mitigation, construction, in-house staff time,

inflationary costs and contingency.

6.4.1 Project Sources

Capital funding comes from operating revenues, grants, local improvement districts, impact fees, user fees and the issuance of debt. Washington State law limits the City of Snoqualmie's ability to raise funds for capital improvements such as tax rate limits and amount of debt capacity. Given the extensive number of capital improvement projects and finite funding sources available, the following are some of the capital financing strategies available when preparing or updating the Capital Improvement Plan:

- Seek out federal, state and county resources.
- Seek out private contributions or donations through public/private partnerships.
- Similar departmental capital projects will be combined for efficiencies and cost savings such as street improvements combined with utility improvements to minimize construction impact to the community.
- Mitigation and impact fees should be applied toward projects defined by the contributing source or agreement authorized by the City Council.
- REET funding.
- Local Improvement or Utility Local Improvement District (LID or ULID) assessments
- Enterprise (utility) fund projects must be paid for by user rates and capital connection charges.

6.4.1.1 Funding Source Cash Flow

Funding sources, such as REET or mitigation fees, will be reviewed as part of the biennial CIP development process for sufficient cash flow and long-term impact on funds. The availability and use of special funding sources is subject to State Law and/or reserve targets set by the City Council as per the Reserve section of the Financial Policy.

6.4.2 Capital Cost Thresholds

Capital outlay is distinguished from capital projects and programs and are expenditures between \$5,000 and \$49,999 and/or having less than an estimated five years of useful life.

Capital program or project expenditures over \$50,000 during a six-year period should be included in the CIP. Projects should not be combined to meet the minimum standard unless they are dependent upon each other. Projects should not be separated to forego the maximum standard.

Items that are operating expenditures (such as non-specific capital project related professional services, master plan updates, maintenance agreements, technology items, etc.) should not be considered within the CIP.

6.4.2.1 Impact on Operating Budget

All projects submitted for inclusion in the CIP should be reviewed to assess the long-term impact on the operating budget in terms of:

- Future year revenue generation
- Additional personnel, equipment and/or vehicle requirements
- Future operating and maintenance expenditures
- Return on investment potential

6.4.2.2 Public Art Funding

Pursuant to SMC 3.80, the City recognizes the importance of public art funding and establishes a funding source for public art works to be installed in certain public facilities and spaces. CIP projects and programs, as per municipal code, will include a line item identifying the art funding cost to be transferred to the special revenue fund.

6.5 Planning Process

The capital budget and CIP development process will begin prior to the biennial budget development process. The Mayor and Administration should present the CIP to the City Council for deliberations and approval to include in the biennial budget. Any substantive change to the CIP after approval must be approved by the City Council. CIP development shall include public engagement efforts to ensure the community has ample time to comment on and contribute to the CIP.

6.6 CIP Progress and Reporting

The City Council will receive a quarterly progress report regarding the CIP to include budget versus actual reporting. The progress report should be provided within sixty (60) days after the end of each quarter.

7.0 DEBT MANAGEMENT

7.1 Debt Purpose

Debt financing is primarily used for capital project expenditures. Use of long-term debt financing for operations and maintenance costs are forbidden. Debt financing will be considered if the City can repay debt without causing financial distress. It is the City's objective to:

- Identify the timing and amount of debt required as specifically as possible
- Achieve the most favorable interest rates and other related financing costs
- Ensure that future financial flexibility be maintained
- Utilize interfund loans from one fund to another as a first source of debt financing

7.2 Debt Practices

The City Council may authorize the following types of debt financing only for those purposes as provided by Ch. 39 RCW:

- Utilization of the Public Works Loan Fund, per WAC 399.30 for allowable purposes, if available.
- Utilization of interfund loans as per the BARS Manual.
- Issuance of revenue bonds to fund proprietary capital infrastructure projects such as water, sewer, and stormwater
- Issuance of councilmanic limited tax general obligation bonds for capital projects that generate adequate revenues from user fees to support operations and or debt service requirements.
- Issuance of councilmanic limited tax general obligation bonds for capital projects that are authorized to be supported by the General Fund or capital project funds through the Capital Improvement Plan (CIP) for debt service requirements.

Utility System replacements, due to age or the need to upgrade to meet minimum standards, should be financed by a combination of:

- Using portions of the Utility Enterprise fund balance for capital improvement projects.
- Borrowing and repaying on a schedule that matches the useful life of the capital

improvement.

The City of Snoqualmie will never issue debt more than limitations as prescribed in Ch. 39.36.020 RCW based on percentage of its total market value.

7.3 Bond Terms & Methods

Long-term debt should be structured in a manner so that the life of the debt does not exceed the expected useful life of the capital asset being funded by the debt. The city will obtain the most competitive pricing on debt issuances to ensure a favorable value to the community.

7.4 Bond Rating

Strong financial management is a key credit rating factor. For the City of Snoqualmie to respond quickly to economic and financial demands, the City will seek to maintain or continually improve its bond rating to seek the lowest possible interest rate available OR maintain its **AA** Bond Rating.

7.5 Financial Guarantees

Should financial guarantees be utilized to defer public improvements required of development projects or to ensure that disturbed public facilities will be restored, the developer or property owner shall provide an irrevocable letter of credit issued by a banking institution approved by the Finance Director, a bond, an assignment of savings, or a cash deposit. The form of the financial guarantee shall be at the discretion of the Finance Director. The amount of any approved financial guarantee shall be at least 150% of the estimated improvement cost and may be increased to reduce risk to City resources based on the professional judgment of the Finance Director.

8.0 INVESTMENTS

8.1 Policy and Scope

It is the policy of the City of Snoqualmie to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to State law governing the investment of public funds.

The investment policy applies to all financial assets of the City of Snoqualmie. These funds are accounted for in the City of Snoqualmie's Annual Financial Report and include all operating, special revenue, capital project, enterprise, debt service and trust funds.

8.2 Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent person" and/or "prudent investor" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with this policy and with Ch. 35.39 RCW and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

8.3 Objective

The primary objectives of the City of Snoqualmie investment activities shall be:

8.3.1 Liquidity: The City of Snoqualmie investment portfolio will remain sufficiently liquid to enable the city to meet all operating requirements, which might be reasonably anticipated.

8.3.2 Return: The City of Snoqualmie investment portfolio shall be designed with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. Short-term investment returns should attain a return rate of at least equal to the Washington Local Government Investment Pool (LGIP).

8.4 Delegation of Authority

Management responsibility for the investment program is hereby delegated to the Finance Director or a Financial Operations Manager, who shall be responsible for investment transactions up to \$1 million. Transactions over \$1 million shall require the additional approval of the City Administrator or Mayor. A strict system of controls to regulate the activities of subordinate personnel in the absence of the Finance Director must be undertaken.

8.5 Ethics and Conflicts of Interest

Public officials and city employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Council any material financial interest in financial institutions that conduct business within their jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City of Snoqualmie.

8.6 Authorized Financial Dealers and Institutions

The Finance Director will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Washington. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule). No public deposit shall be made except in a qualified public depository as established by Washington State laws.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director, upon request, with annual audited financial statements, proof of National Association of Security Dealers (NASD) certification, and proof of State of Washington registration. Annual completion of Notification to Broker and Certification by Broker will be done.

8.7 Authorized and Suitable Investments

From the governing body perspective, special care must be taken to ensure that the list of instruments includes only those allowed by law and those that local investment managers are trained and competent to handle. Interest-bearing deposits in authorized depositories must be fully insured or collateralized.

The following is a list of investments which the City of Snoqualmie will be authorized to invest in as per Ch. 39.58 and 39.59 RCW:

Government Securities: Instruments such as bonds, notes, bills, mortgages, and other securities which are direct obligations of the federal government or its agencies, with the principal fully guaranteed by the U.S. Government or its agencies.

Certificate of Deposit: A negotiable or nonnegotiable instrument issued by commercial

banks, located in the State of Washington, and insured up to the Federal Deposit Insurance Corporation (FDIC), or, if exceeding FDIC coverage, is fully insured or collateralized.

Prime Commercial Paper: An investment used by corporations to finance receivables. A short-term (matures in 270 days or less) unsecured promissory note is issued for a maturity specified by the purchaser. Corporations market their paper through dealers who in turn market the paper to investors.

State of Washington Securities and Pools: Any security which is a general obligation of the State of Washington or any of its municipalities. Statewide investment pools which invest in authorized instruments.

Money Markets: Money market mutual funds which invest in authorized instruments.

8.8 Safekeeping and Custody

When a broker dealer holds, investments purchased by the City of Snoqualmie in safekeeping, the broker-dealer must provide asset protection of at least \$500,000 through the Securities Investor Protector Corporation (SIPC) and at least another \$49.5 million supplemental insurance protection.

8.9 Diversification

The City will endeavor to diversify its investments per type and maturity. The portfolio, as much as possible, will contain both short-term and long-term investments. The City will attempt to match its investments with anticipated cash flow requirements, as per the long-term financial model. Extended maturities may be utilized to take advantage of higher yields and to match investment maturities with debt obligations.

The City will attempt to diversify its investment portfolio per broker-dealer or financial institutions. No more than 65% of the entire investment portfolio shall be held with one broker.

8.10 Reporting

Periodic required investment reports to policymakers and elected officials provide necessary written communication regarding investment performance, risk analysis, adherence to policy provisions, as well as other information. The Finance Director shall provide the City Council quarterly investment reports, which provide a clear picture of the status of the current investment portfolio. This management report should include a summary of securities held at the end of the reporting period by authorized investment category, percentage of portfolio represented by each investment category, percentage of portfolio represented by each financial institution, and overall portfolio values.

9.0 LONG-TERM FINANCIAL PLANNING

The City's budget process involves incorporating the strategies, priorities and goals identified by the City Council to provide for the community's highest service delivery needs. Long-term planning begins with determining the City's fiscal capacity based upon long-term financial forecasts of ongoing resources.

9.1 Model Objective

Long-term financial models that address all funds should be utilized by the City Council, Mayor, and Administration in strategizing and aligning financial capacity with the City Council Strategic Plan. Long-term financial models serve as a foundation for conversations regarding allocation of resources and project planning. The forecasting methods utilized should be objective in nature to

minimize the risk of being too pessimistic or too optimistic.

The City's long-term financial models should include a governmental operating financial forecast, addressing the General and Reserve funds, a governmental capital financial plan, commonly observed through the six-year CIP, an enterprise (i.e., utilities) financial plan, often presented through the utility rate study and six-year CIP, and an internal cost allocation plan, which addresses the replacement schedule of important assets such as vehicles and software systems.

Models will include an analysis of historical, current, and future year's financial environment, revenue, operating and capital expenditures, and debt positions. The financial model will be updated as needed to provide direction to the budget process and other fiscal decision-making actions of the City Council.

10.0 AUDITING, ACCOUNTING & INTERNAL CONTROL

The City of Snoqualmie will establish and maintain a high standard of accounting practices and procedures. Accounting standards will reflect best practices recommended by the Government Finance Officers Association (GFOA) and chart of accounts required by the Washington Office of the State Auditor (SAO) BARS manual.

After each fiscal year, the City will prepare a Annual Financial Report and the Washington SAO will conduct an audit of the City financial transactions, contract management and internal control.

10.1 Internal Control

The City Council, Mayor and Administration are responsible for ensuring and maintaining a system of internal control to safeguard its assets against loss, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed financial procedures.

Council will adopt financial management policy and communicate with the State Auditor's Office as part of the annual financial audit entrance and exit conferences.

The Finance Director shall develop internal control processes to ensure and maintain a strong internal control function. Periodic updates and new recommended practices set forward by the SAO and GFOA are communicated and addressed with the City Council. Any weakness in internal control and accounting procedures shall be addressed immediately by the Mayor, City Administrator or Finance Director so a timeline to remedy improvement can be established.

10.2 Accounting Write-offs

The Finance Director shall make every effort to collect all receivables owed to the City and will comply with Ch. 4.16 RCW regarding collection actions by local governments. The following is criteria that must be met before a receivable is allowed for write-off:

- Standardized collection procedures have been exhausted.
- A determination has been made that the debt is uncollectible or that further measures to collect the debt are inappropriate and deemed to exceed the cost of collection.
- The characteristics of the debt are such that write-off is appropriate - If funds are uncollectible, the Finance Director should determine for write offs to an individual bad debt expenditure up to \$5,000 up to an aggregate annual amount of \$50,000. City Council approval is required for balances above the annual threshold and must accompany the write off to the bad debt expenditure.

- The reason for the write-off is documented adequately and is made available for audit.

10.3 Petty Cash and Bank Account Controls

The Finance Director shall establish processes for control and handling of petty cash funds, which include investigative buy funds. The Finance Director will oversee and manage all City of Snoqualmie Banking Accounts such as Imprest accounts, Claims accounts, and Payroll accounts. Bank accounts will be reconciled monthly.

10.4 Inventory of Small and Attractive Items

Operating departments shall be responsible for conducting regular inventory of their small and attractive items as defined by State Law. and submit a physical inventory to the Finance Director.

10.5 Surplus Assets

The mayor should administratively surplus non-public utility office equipment, computer equipment, small tools, computer software and minor equipment with a value of less than \$5,000. Titled vehicles, real property, and any City property with a value of greater than \$5,000 will be surplused by the City Council by resolution.

10.5.1 Surplus or Inter-Governmental Disposition of Public Utility Assets

As per Ch. 35.94.040 RCW, titled vehicles, real property, and equipment originally acquired for public utility purposes and which are no longer required for providing continued public utility service should be surplused after a public hearing and subsequent City Council resolution.

11.0 RISK MANAGEMENT

The City should periodically review its insurance options and coverage for each risk or hazard and medical options to determine whether it is most cost effective to purchase commercial insurance, to fund a self-insurance program or to participate in a “pooled” self-insurance program with other jurisdictions. Such a determination should consider the long-term financial obligations of such a decision as well as the regular fluctuations in commercial insurance markets. Where the City decides to self-insure a risk, the City shall fully fund the expected costs of those risks through actuarial or other professional estimates of those costs.

FINANCIAL MANAGEMENT POLICY ADOPTION

The City of Snoqualmie Financial Management Policy shall be adopted and amended by action of the City Council. The Snoqualmie City Council shall review the policy periodically and any modifications made thereto must be approved by the City Council.

Policy Adopted on: June 10, 2024

This policy replaces separate, previously adopted policies and/or procedures regarding revenue management, procurement and contract management, fund reserves, purchasing or commercial credit cards, asset management policies or any other policy regarding financial management and financial procedures. Snoqualmie Municipal Code should be repealed or updated accordingly.

A7: Department Presentations





2025-2026 Biennial Budget Department Review



Fire & Emergency Management

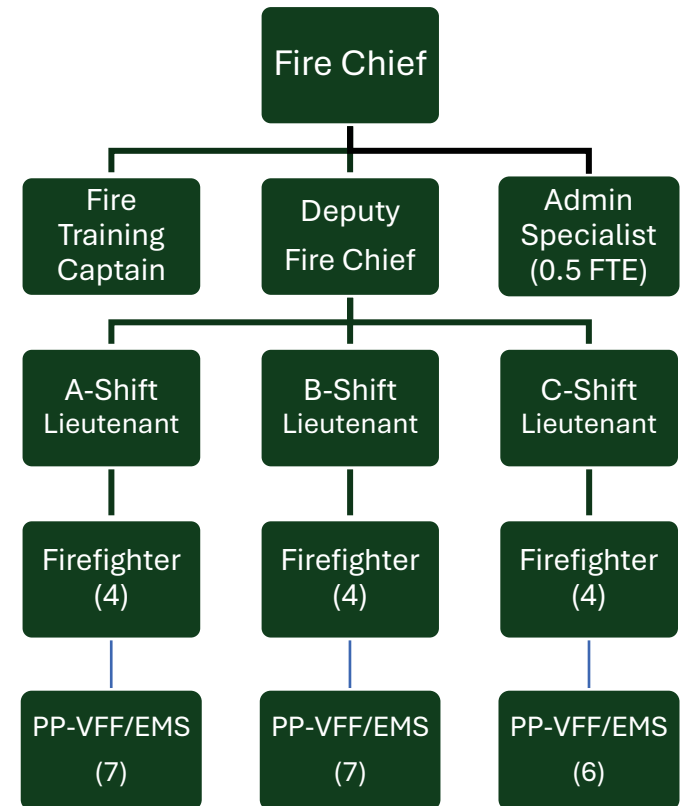
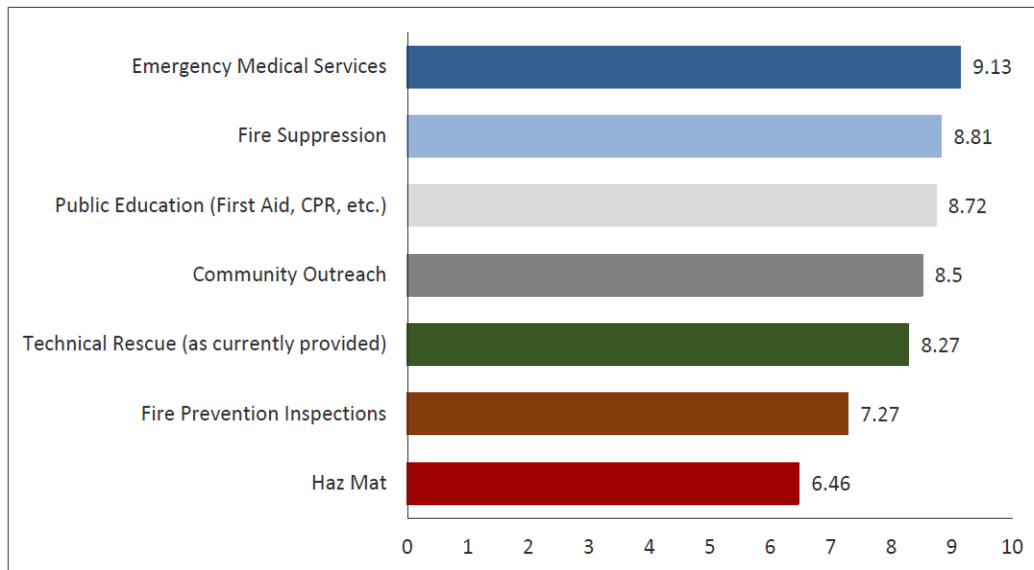


September 16, 2024

Department Overview



Mission - The Fire & Emergency Management Department is committed to providing superior community-based preparedness and emergency services in a timely and professional manner. Members of the Department, both professional and volunteer, work hard to safeguard life, whether through proactive planning, risk mitigation, or the prompt response of an elite and well-trained crew.



FTE: 18.5 FTE + 20 Part-Paid Volunteer EMS / Firefighters

2023-2024 Biennium Department Accomplishments



- Responded to 1,572 incidents (2nd highest in department history)
- Trained over 6,697 hours in 2023 (54% increase from 2022)
- Re-Accredited through CFAI for period of 2024-2029
- Re-signed contract with Echo Glen for Services
- Received Washington State Rating Bureau (WSRB) rating classification of 4
- Creating new Strategic Plan for the fire department (in progress. Set to be completed Dec 2024)
- Hired and trained five firefighters to fill vacancies
- Created a new marking and tracking system for hydrants
- Restarted the CERT training program and the SECAST Group
- Updating and re-configuring the EOC radio communications
- Updating Community Emergency Management Plan (CEMP). Currently in progress

FIRE PERFORMANCE

SAVE CALCULATION

(WHAT WAS AT RISK – WHAT WAS LOST = WHAT WAS SAVED)

\$5,671,701 - \$223,300 = \$4,793,501

PERFORMANCE CALCULATION

(SAVED / RISK / SAVE PERCENTAGE)

\$4,793,501 / \$5,671,701 = 84.5%

2025-2026 Biennial Budget



Fire & Emergency Management Functional Classification (#001):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|-----------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 4,256,992 | \$ 4,785,749 | 49.0% | 12.4% |
| <i>Employee Benefits</i> | \$ 1,523,781 | \$ 1,703,856 | 17.4% | 11.8% |
| <i>Supplies</i> | \$ 294,365 | \$ 323,870 | 3.3% | 10.0% |
| <i>Services</i> | \$ 2,343,313 | \$ 2,862,384 | 29.3% | 22.2% |
| <i>Capital Outlays</i> | \$ - | \$ 100,000 | 1.0% | 0.0% |
| Total Uses = | \$ 8,418,451 | \$ 9,775,859 | | 16.1% |

- Major Changes/Additions:**

- Adding 3 Firefighters to reduce the amount of mandatory overtime required and the amount of burnout experienced by existing employees.
- Reduced overtime budget to account for increase in firefighter FTE's
- Increased training and protective equipment budget to account for new fire fighter positions
- Added \$100,000 for to purchase, equip, and maintain a Type 6 wildland brush truck
- Increased volunteer budget
- Added funding for ReadyRebound injury services

2025-2026 Biennium Department Outlook/Work Plan



- Maintain Accredited Status
- Hire, equip, and train three additional firefighters
- Start wildland/urban interface program
 - Research and purchase vehicle
 - Train entire department as red card (wildland FF certification)
 - Prepare department to participate in wildland mobilizations
- Implement new strategic plan
- Continue work to upgrade communication equipment in EOC
- Add additional volunteers (budgeted for 20)
- Create new response plans and guidelines to best utilize new firefighter and volunteer positions, and to increase unit availability within Snoqualmie





Firefighter Justification



Problem



Overtime totals

| Year | Misc OT | Shift OT | Mandatory OT | Total OT |
|------|---------|----------|--------------|----------|
| 2021 | 437 | 3827 | 540 | 4804 |
| 2022 | 564 | 4592 | 980 | 6136 |
| 2023 | 483 | 3990 | 1744 | 6217 |

Effect of increased OT

- Costs
- Mental health/burnout
- Home/Work balance
- Retention
- Safety

Mandatory OT

- Needed to maintain min staffing levels (3)
- Forced to work
 - Cancelled time off
 - Effects family
 - Mental strain on FF's

Add an additional 3 FTE

- Funded through decrease in OT budget and assuming 5% vacancy rate for budgeted FTE across city departments
- Would provide for 5 personnel on each shift (1Ofc, 4FF)
 - Majority of daily staffing would be at 4 (would always be someone off on contractual day off)
 - Provides for 1 additional firefighter above minimum.
 - Can absorb unplanned vacancies without needing OT

Additional Benefits



- Unit Reliability
 - Ability to split crew when transporting
 - With 4 on
 - 2 can transport, 2 can stay behind for subsequent aid call
 - With 5 on (augmented by volunteers)
 - Could have both engine and aid car available
 - Aid car transports (1 career with 1 or 2 vol)
 - Engine able to stay available in city with full staffing of 3 firefighters



Wildland Brush Truck Justification



Examples of Rigs Available

\$50,000 2003 F-550 50,000 miles



\$67,500 2006 F-450 46,000 miles



\$70,000 2009 F-550 79,260 miles



\$37,500 2007 F-550 48,500 miles



Basic Needs/Requirements



- F-450 or higher
- 4-wheel drive
- Towing package
- Cab configuration for min 3 personnel
- Less than 100,000 miles
- On-board water tank
- Pump and Roll Capability
- On-board storage space



Benefits



- Wildland Responses
 - Can be used for brush fire responses in the city
 - More nimble and can reach areas inaccessible to larger vehicles
 - Cross-staffed with engine and aid car (utilizing on-duty crew)
 - Quick response
 - More efficient hose lays
- Inclement Weather
 - 4x4 vehicle
 - Could be fitted with a plow

Benefits continued



- Training and Experience
 - Crews gain valuable experience that can be applied to fires in Snoqualmie
 - Allow crews to train on own vehicle and with specialized equipment instead of relying on mutual aid partners
- Accreditation
 - Starting wildland program was recommendation that came out of most recent accreditation

Benefits continued



- Equipment
 - Can carry more appropriate and specialized equipment not on structural engines
 - Flexibility for towing as adds another vehicle hitch to the fleet (SECAST Trailer, Boat Trailer)
- Entry-level
 - Low initial cost
 - Maintaining and servicing vehicle part of \$100,000
 - Wouldn't be on replacement cycle
 - Allows flexibility to find vehicle that fits our needs



2025-2026 Biennial Budget Department Review



September 16, 2024

Department Overview



Mission

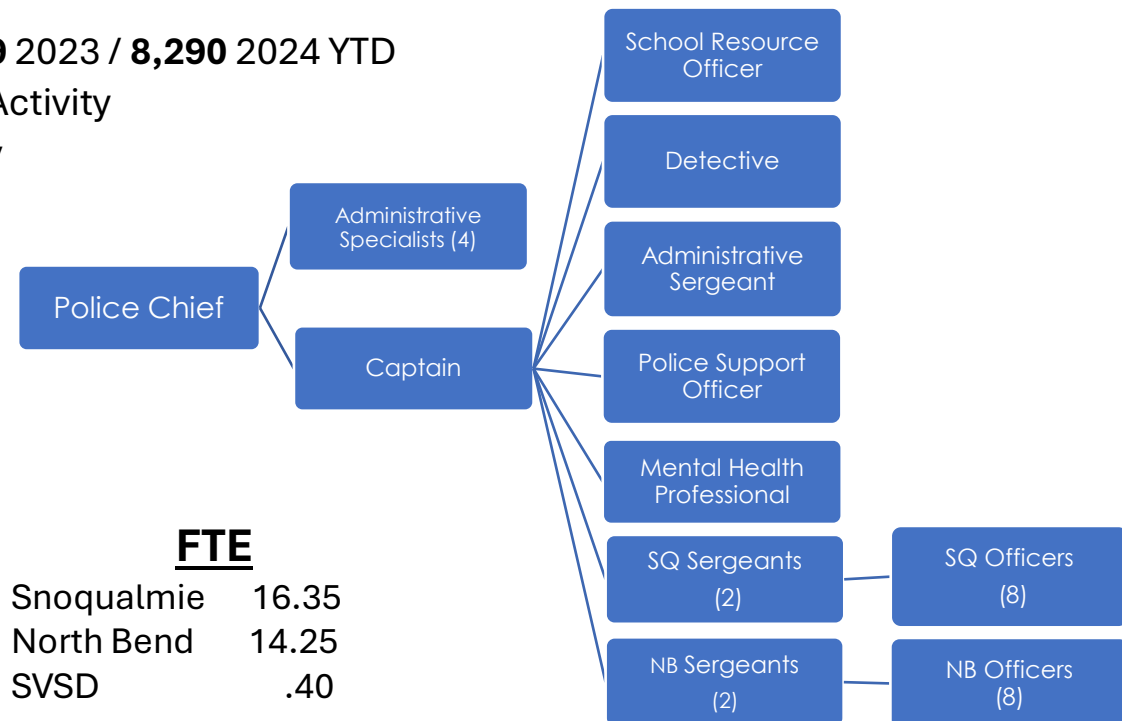
Snoqualmie Police Department is committed to service, professionalism, teamwork, and making a positive impact at every opportunity. We believe our greatest measure of success is the high level of trust and strong relationship that we have within our community.

Core Functions

- Respond to Calls for Service – **12,249** 2023 / **8,290** 2024 YTD
- Proactive Patrol to Prevent Criminal Activity
- Identify Criminal Offenders & Activity
- Apprehend Criminal Offenders
- Protect Constitutional Guarantees
- Resolve Conflict

Core Values

- Integrity
- Commitment to Employees
- Community Partnership
- Community Sensitive Policing
- Professionalism



2023-2024 Biennium Department Accomplishments



- Maintained High Level of Public Safety
- Continued Low Level of Violent Crime
- Hired 11 Officers (Doucett, Peter, Sanchez, Bostick, Rasmussen, Hoyla, Natkha, Westman, Schannauer, Losvar, Yang)
- Hired Captain (Horejsi)
- Established an Administrative Sergeant (Sgt. Weiss)
- Maintained Level of Service with Reduced Staffing
- Maintained Operations Support with Reduced Staffing
- Mental Health Professional Program Fully Implemented
- Opened North Bend Annex at the Outlet Mall
- Created Peer Support Team
- Maintained Budget Integrity Throughout



2025-2026 Biennial Budget



Police (Snoqualmie) Functional Classification (#001):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|-----------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 4,654,491 | \$ 4,121,068 | 41.1% | -11.5% |
| <i>Employee Benefits</i> | \$ 1,646,467 | \$ 1,708,674 | 17.0% | 3.8% |
| <i>Supplies</i> | \$ 377,900 | \$ 337,934 | 3.4% | -10.6% |
| <i>Services</i> | \$ 4,001,461 | \$ 3,856,685 | 38.5% | -3.6% |
| <i>Capital Outlays</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Transfers Out</i> | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ 10,680,319 | \$ 10,024,361 | | -6.1% |

- **Major Changes/Additions:**

- Power DMS Programs:
 - Moving away from paper to a web-based computer platform for tracking of Use of Force Incidents, Vehicle Pursuit Incidents, Field Training Program, and Accreditation
- Firearms and Taser Program Upgrades:
 - Department's Firearms and Tasers are at the end of their service life and will need to be replaced

2025-2026 Biennial Budget



North Bend Police Services Fund (#014):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025- 26 % Change |
|---|----------------------------|------------------------------|---------------|---------------------------------|
| Beginning Fund Balance | \$ 244,924 | \$ 37,788 | | |
| Sources | | | | |
| <i>Intergovernmental Revenues</i> | \$ 37,500 | \$ - | 0.0% | -100.0% |
| <i>Charges for Goods & Services</i> | \$ 4,995,282 | \$ 8,321,000 | 100.0% | 66.6% |
| <i>Miscellaneous Revenues</i> | \$ 3,700 | \$ 3,330 | 0.0% | -10.0% |
| Total Sources = | \$ 5,036,482 | \$ 8,324,330 | | 65.3% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 2,916,525 | \$ 3,676,102 | 44.2% | 26.0% |
| <i>Employee Benefits</i> | \$ 1,174,555 | \$ 1,340,956 | 16.1% | 14.2% |
| <i>Supplies</i> | \$ 158,400 | \$ 231,342 | 2.8% | 46.0% |
| <i>Services</i> | \$ 989,426 | \$ 3,108,759 | 37.3% | 214.2% |
| Total Uses = | \$ 5,238,906 | \$ 8,357,159 | | 59.5% |
| Sources Over (Under) Uses = | \$ (202,424) | \$ (32,829) | | |
| Ending Fund Balance | \$ 42,500 | \$ 4,959 | | |

2025-2026 Biennium Department Outlook/Work Plan



- LEMAP and Accreditation Projects
- Employee Retention & Hiring
- Enhanced Traffic Emphasis Capabilities – Radar Trailer
- Mental Health Co-Responder Program Expansion
- Enhanced Camera Capabilities (LPR)
- Critical Incident Tactical Equipment
- Investment in Community Events
- Learning Organization

“Our Community - Our Commitment”
with the guiding principle and philosophy of service as
“No Call Too Small”





2025-2026 Biennial Budget Department Review

Community Development

September 16, 2024

Department Overview

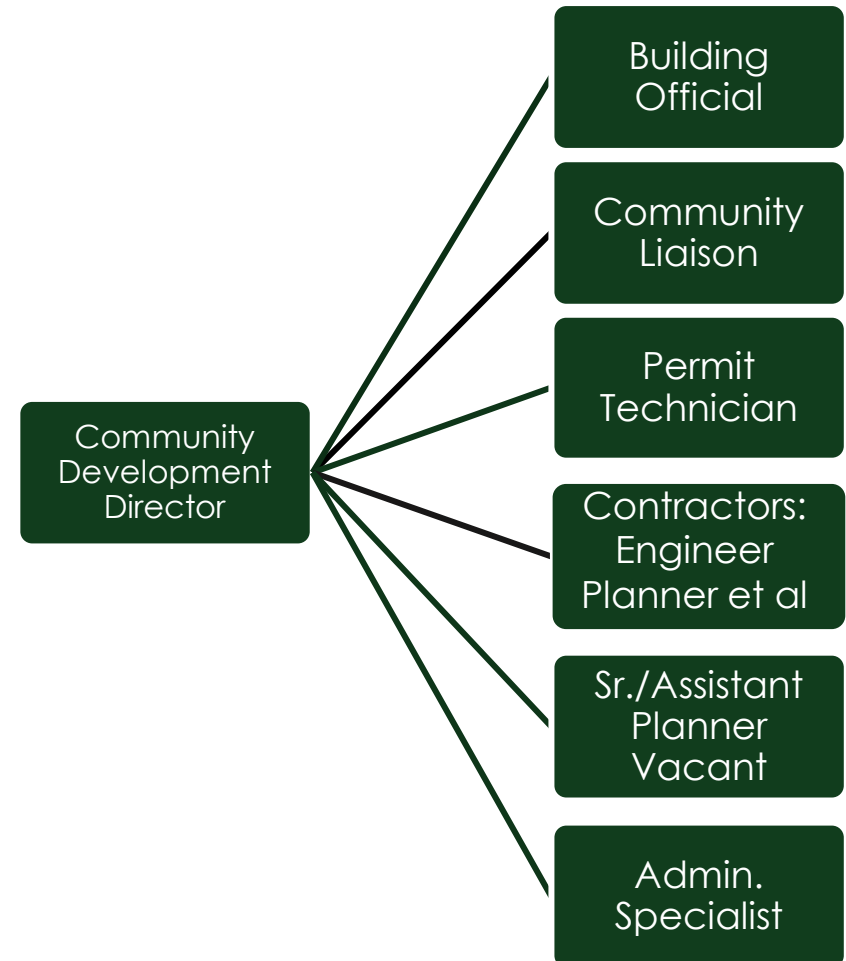


Mission

The Community Development Department implements smart growth principles through sustainable city planning, proactive local and regional administration, and balanced economic development.

Core Functions

- Community Events and Outreach
- Long-Range and Current Planning
- Civil and Stormwater Engineering,
- Building Permit Review/Inspections, Code Enforcement, Fire Marshal
- Economic Development and Tourism,
- Climate Change, Meadowbrook Farm Preservation, Floodplain and Shoreline Management
- Growth Management



2023-2024 Biennium Department Accomplishments



- Tourism Website, Visit Snoqualmie
- Adoption of 2021 Building Code
- Comprehensive Plan Approvals
- GMA Housing Studies
- FEMA Recertifications
- Meadowbrook Farm Legislation
- Residential Targeted Area
- Awarded/Received: Over 4 Million in Grants
- Community Engagement



2025-2026 Biennial Budget



Community Development Functional Classification (#001):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Uses | | | | |
| Salaries & Wages | \$ 1,952,870 | \$ 1,388,011 | 31.1% | -28.9% |
| Employee Benefits | \$ 890,909 | \$ 573,563 | 12.8% | -35.6% |
| Supplies | \$ 36,314 | \$ 37,213 | 0.8% | 2.5% |
| Services | \$ 1,900,024 | \$ 2,468,414 | 55.3% | 29.9% |
| Capital Outlays | \$ - | \$ - | 0.0% | 0.0% |
| Transfers Out | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ 4,780,118 | \$ 4,467,201 | | -6.5% |

- **Major Changes/Additions:**

- Service Changes:

- Consultants will help to meet several challenges over the next two years including code integrations and business park expansion.

2025-2026 Biennium Department Outlook/Work Plan



- Integration of Development Code
- Maintain Community Rating System
- Lower CRS Classification
- Continued River Trail Acquisitions
- Home Elevation
- Tourism/Business Expansions
- Major Permitting
- Permitting Systems
- Code Enforcement
- Community Engagement





2025-2026 Biennial Budget Department Overview

Parks & Public Works: Engineering

September 17, 2024

Division Overview

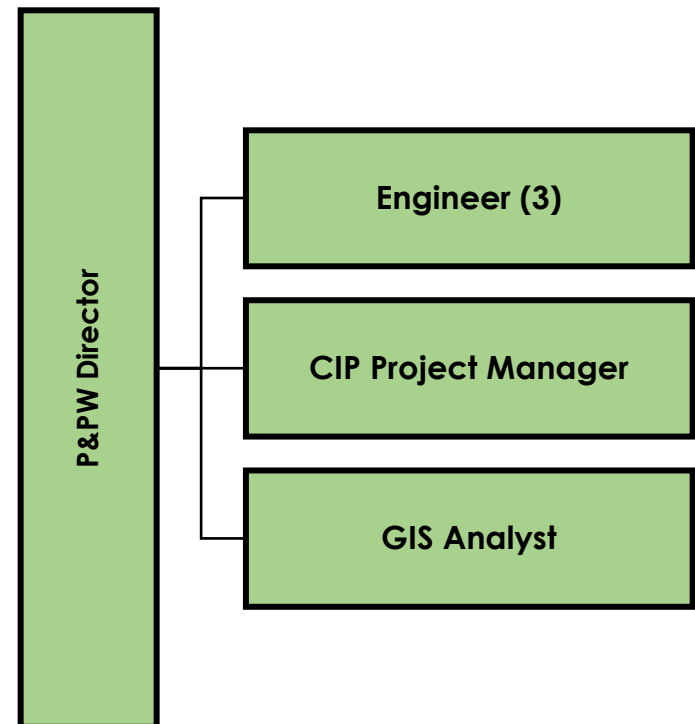


Mission

The Non-Utilities Capital Fund is used for the acquisition or improvement of long-term park, transportation, and facility infrastructure (useful life greater than one year over the biennium).

The Utilities Capital Fund appropriates funds for the acquisition or improvement of long-term utility (water, sewer, and stormwater) infrastructure (useful life greater than one year over the biennium).

On July 8, 2024, Council adopted the 2025-2030 Non-Utility Capital Improvement Plan (CIP). The 2025-2026 budget represents the first Biennial term in the CIP schedule. The 2025-2030 Utilities CIP is anticipated to be adopted in November of 2024.



2023-2024 Biennium Division Accomplishments



- Water Reclamation Facility – Phase III (2024 Construction Underway)
- 384th St Sewer / Sidewalk Improvements (2024 Construction Underway)
- Kimball Creek Bridges Restoration (2024 Construction Underway)
- Centennial All-Inclusive Playground (2024)
- Community Center Design-Build – Phase 1 Design (2024)
- Sandy Cove Park Riverbank Stabilization – Phase 1 (2023)
- Snoqualmie Parkway Pavement Rehabilitation (2023)
- Lift Stations 1 and 2 Facilities and Force Main Improvements (2023)
- Williams Addition Water Main Replacement (2023)

2023-2024 Biennium Division Accomplishments



Snoqualmie Parkway Restoration



Centennial Fields All-Inclusive Playground



WRF 3 – In progress

2023-2024 Biennium Division Accomplishments



Kimball Creek Bridge Replacements – In Progress



Sandy Cove Bank Stabilization – Phase 1



384th Sewer Main/Sidewalk

2025-2026 Biennial Budget: Non-Utilities Capital



Non-Utilities Capital Fund (#310):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 20,100,000 | \$ 20,095,791 | | |
| Sources | | | | |
| Taxes | \$ 5,445,154 | \$ 6,809,000 | 34.8% | 25.0% |
| Intergovernmental Revenues | \$ 12,974,950 | \$ 9,901,208 | 50.7% | -23.7% |
| Miscellaneous Revenues | \$ 515,246 | \$ 2,334,000 | 11.9% | 353.0% |
| Other Increases in Resources | \$ 2,500,000 | \$ 500,000 | 2.6% | -80.0% |
| Total Sources = | \$ 21,435,350 | \$ 19,544,208 | | -8.8% |
| Uses | | | | |
| Salaries & Wages | \$ 496,345 | \$ 654,617 | 1.8% | 31.9% |
| Employee Benefits | \$ 199,659 | \$ 266,910 | 0.7% | 33.7% |
| Supplies | \$ - | \$ - | 0.0% | 0.0% |
| Services | \$ 11,038,994 | \$ 2,030,544 | 5.4% | -81.6% |
| Capital Outlays | \$ 27,745,208 | \$ 34,149,134 | 91.5% | 23.1% |
| Debt Service | \$ 174,000 | \$ 174,000 | 0.5% | 0.0% |
| Transfers Out | \$ 57,992 | \$ 40,770 | 0.1% | -29.7% |
| Total Uses = | \$ 39,712,198 | \$ 37,315,975 | | -6.0% |
| Sources Over (Under) Uses = | \$ (18,276,848) | \$ (17,771,767) | | |
| Ending Fund Balance | \$ 1,823,152 | \$ 2,324,024 | | |

2025-2026 Biennial Budget: Utilities Capital



Utilities Capital Fund (#417):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 19,400,000 | \$ 4,015,287 | | |
| Sources | | | | |
| Intergovernmental Revenues | \$ 1,884,000 | \$ - | 0.0% | -100.0% |
| Miscellaneous Revenues | \$ 10,174,089 | \$ 1,988,201 | 10.0% | -80.5% |
| Transfers In | \$ 13,217,438 | \$ 17,956,768 | 90.0% | 35.9% |
| Total Sources = | \$ 25,275,527 | \$ 19,944,969 | | -21.1% |
| Uses | | | | |
| Salaries & Wages | \$ 863,444 | \$ 766,691 | 4.1% | -11.2% |
| Employee Benefits | \$ 337,852 | \$ 329,892 | 1.8% | -2.4% |
| Supplies | \$ - | \$ - | 0.0% | 0.0% |
| Services | \$ 6,965,275 | \$ 1,637,303 | 8.7% | -76.5% |
| Capital Outlays | \$ 16,519,275 | \$ 11,237,529 | 59.8% | -32.0% |
| Debt Service | \$ 4,817,000 | \$ 4,823,800 | 25.7% | 0.1% |
| Transfers Out | \$ 211,096 | \$ - | 0.0% | -100.0% |
| Total Uses = | \$ 29,713,942 | \$ 18,795,215 | | -36.7% |
| Sources Over (Under) Uses = | \$ (4,438,415) | \$ 1,149,754 | | |
| Ending Fund Balance | \$ 14,961,586 | \$ 5,165,041 | | |

2025-2026 Biennium Division Outlook/Work Plan



- In 2025, the Parks & Public Works Engineering Division will be updating Department policies, procedures, training and filing systems to improve performance tracking. Engineering will also integrate with implementation of the Tyler Asset Management System, beginning Q4 2024.
- Completion of Water Reclamation Facility – Phase III Project (2025)
- Source of Supply Improvement Project – Pilot Study (2025)
- River Trail Phase I and Sandy Cove Bank Stabilization Projects (2025)
- Community Park Splashpad Project & Community Center Expansion (2026)
- Reclaimed Water Reservoir and Irrigation Pump Station (2026)
- Railroad Crossing Improvements (2026)

2025-2026 Biennial Budget Programs and Studies



Ongoing Programs



- Sidewalk Maintenance Program
- Pavement Management Program
- ADA Transition Program
- NPDES Stormwater and Wastewater Programs
- Solid Waste Contract
- Parks replacement, Sport Court Replacements, Parks Facilities, Park Parking lots Programs


Studies

- Parks, Recreation, Open Space and Trails (PROST) Plan (implementation)
- Wastewater Discharge Mixing Zone Study
- Meadowbrook Bridge Repair and Rehab
- Snoqualmie River Utility Corridor Crossing

2025-2026 Biennial Budget Programs and Studies







Stormwater Management Action Plan - City of Snoqualmie

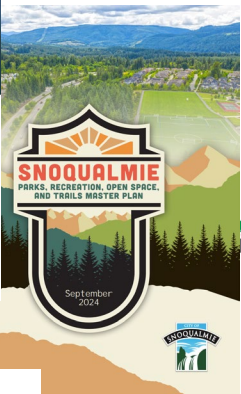
Prepared by:
Northwest Hydraulic Consultants Inc.
22000 Highway 200 S.
Burien, WA 98148
Tel: (206) 465-1000
www.nhcn.com

Prepared for:
City of Snoqualmie
2000 N. 2nd Street
PO Box 100
Snoqualmie, WA 98066

Prepared by:
RH2 Engineering, Inc.
2000 N. 2nd Street, Suite 100
Snoqualmie, WA 98066
Tel: (206) 724-0000
www.rh2.com

Revised: 06/2023
Final Report

Final Reference: 20230623



SNOQUALMIE
PARKS, RECREATION, OPEN SPACE,
AND TRAILS MASTER PLAN

September 2024

City of Snoqualmie
Americans With Disabilities Act (ADA)
Transition Plan for the Public Right-of-Way



Snoqualmie, WA

October 2023


Prepared by



PRELIMINARY - CITY REVIEW ONLY


AGENCY REVIEW DRAFT: AUGUST 2021

City of Snoqualmie
WATER SYSTEM PLAN



JULY 2021
FINAL JULY 2022

City of Snoqualmie
GENERAL SEWER PLAN



PREPARED BY RH2 ENGINEERING AND
Michelle Campbell, PE, Project Manager

PREPARED BY RH2 ENGINEERING
Kenny Gomez, PE, Project Manager



Parks Replacement Program



Sidewalk Replacement Program



Urban Forestry Improvements Program



Street Resurfacing Program

*Studies and plans



2025-2026 Biennial Budget Department Overview

Parks & Public Works: Parks & Streets

September 17, 2024

Division Overview: Parks

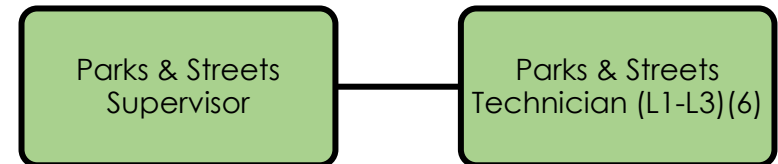


Mission

The Parks Division provides maintenance activities supporting safe, welcoming, and attractive experiences for users of playgrounds, sport courts, athletic fields, trails, and special events.

Core Services:

- Maintain grass turf, beds, shrubs, and ground cover at parks and other rights-of-way
- Maintain park and other athletic field structures
- Pick up leaves during the fall
- Conduct pre-emergent work in parks as necessary in order to mitigate probable future issues
- Maintain the paved trail system
- Maintain and rent out park structures and shelters
- Assist with other City functions as needed such as events set-up and the holiday lighting of trees or in times of an emergency such as during snow events.



Division Overview: Streets



Mission

The Streets Division provides the maintenance necessary to sustain a transportation system that keeps Snoqualmie and its neighborhoods connected. With more than 40 lane-miles of road and adjacent sidewalk, the Division ensures that important destinations are accessible by all modes of travel.

Core Services:

- Maintain the condition, safety, and visibility of roads and pavements
- Maintain landscaped medians, bioswales, and roadsides
- Repair and replace damaged and faded signage; install new signage including traffic and wayfinding signs.
- Inspect bridges and other vital transportation structures for deterioration and design solutions to mitigate wear
- Oversee the condition, functionality, and luminance of streetlights
- Oversee the condition, functionality, and synchronicity of traffic control
- Work to keep the transportation network operating during snow events with the de-icing and snow plowing of roads
- Sweep the streets regularly to remove loose debris and to protect the stormwater system

Parks & Streets
Supervisor

Parks & Streets
Technician (L1-L3)(6)

2023-2024 Biennium Parks Division Accomplishments



- Azalea Park- rebuild of picnic shelter after fire
- Carmichael Park- Rehabilitation of baseball field
- Reestablished parks mow crew
- New all-inclusive Parks at Centennial and Riverview Park (CIP Projects)
- Refurbished Center Street Electrical System



2023-2024 Biennium Streets Division Accomplishments



- Implemented sidewalk repair program
- Managed snow and ice clearing through snowfall events
- Implemented in-house parking lot striping program
- Replaced many worn and missing signs



2025-2026 Biennial Budget



Parks & Streets Maintenance Functional Classification (#001):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|-----------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 1,497,968 | \$ 1,744,509 | 26.6% | 16.5% |
| <i>Employee Benefits</i> | \$ 706,987 | \$ 704,562 | 10.7% | -0.3% |
| <i>Supplies</i> | \$ 690,686 | \$ 611,645 | 9.3% | -11.4% |
| <i>Services</i> | \$ 3,003,605 | \$ 3,484,201 | 53.1% | 16.0% |
| <i>Capital Outlays</i> | \$ 9,050 | \$ 21,408 | 0.3% | 136.6% |
| <i>Transfers Out</i> | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ 5,908,296 | \$ 6,566,325 | | 11.1% |

2025-2026 Biennium Parks Division Work Plan



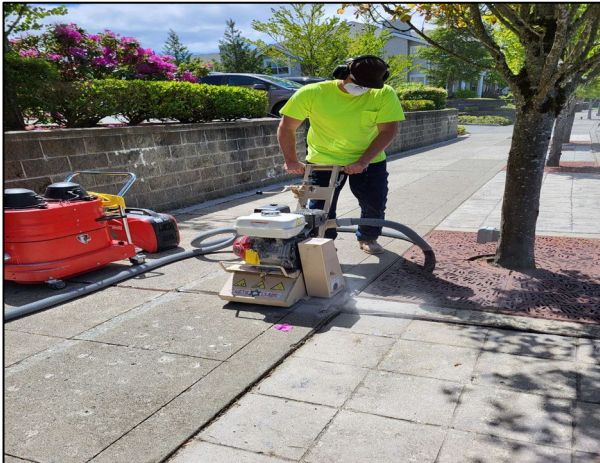
- Implement initiatives from Parks, Recreation, Open Space, and Trails plan
- Sports court refurbishing
- Replace aging and failed split-rail fence
- Address deferred maintenance in mini-Parks due to aging infrastructure
- Repair damaged walking path around the Bog at Community Park
- Utilize Tyler/Munis Enterprise Asset Management (EAM) system to generate and track work orders for division operations.



2025-2026 Biennium Streets Division Work Plan



- Continue to maintain streets in a safe and efficient manner to support all modes of transportation
- Formalize street sign inventory and replacement schedule
- Reestablish alleyway maintenance program
- Continue sidewalk repair program
- Utilize Tyler/Munis Enterprise Asset Management (EAM) system to generate and track work orders for division operations.





2025-2026 Biennial Budget Department Overview

Parks & Public Works: Fleet & Facilities

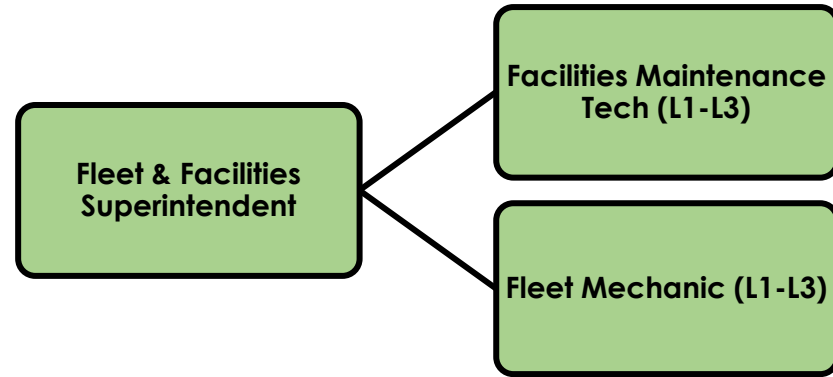
September 17, 2024

Division Overview: Fleet



Mission

The Fleet & Facilities Division maintains a “keep the City moving” commitment by providing safe and operable equipment at the lowest possible cost per mile.



Core Functions

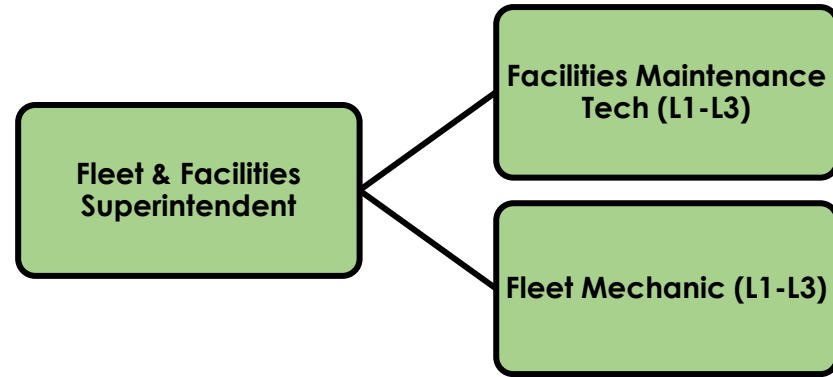
- Manage approximately \$13.8 million dollars' worth of City assets
- Maintain and replenish the inventory of high use parts on an as-needed basis.
- Manage and procure the replacement of all City vehicles and equipment.
- Manage the registration and insurance for all City vehicles and equipment.
- Support the City Clerk in repair or replacement due to accidents.
- Outsource specialty vehicles and equipment for repair and maintenance

Division Overview: Facilities



Mission

The Fleet & Facilities Division also provides the management, repair, and maintenance necessary to keep 5 municipal buildings and their grounds in excellent condition.



Core Functions

- Maintain the interior condition and functionality of buildings.
- Repair mechanical or electrical components.
- Maintain and inspect the outside of buildings for foundation, siding, roof, gutter, fence, lighting, and other issues.
- Work to move heavy pieces of equipment, furniture, etc. in and out of buildings.
- Work with the Information Technology Department to secure buildings.
- Maintain landscaped grounds through mowing, edging, weeding, trimming, etc.
- Respond to requests from staff.

2023-2024 Biennium Division Accomplishments



- Managed over 125 vehicles and equipment, ensuring multiple City departments can respond to calls for service through strict preventative maintenance and proper replacement management.
- Fleet fiscal year (biennium) runs from June 15th to June 15th to provide real data to the city budget process.
- Total miles driven: 917,577
- Purchased 12 new vehicles and decommissioned/surplussed 7 vehicles during the Biennium to date, along with 1,423 completed repair and service requests.
- Fleet is certified 3 star by Evergreen Fleet, meeting environmental and air quality criteria set by Evergreen Fleet Council.

2023-2024 Biennium Division Accomplishments



- Facilities managed over 60,000 square feet of City buildings, maximizing the use of space to keep employees productive and accessible to visitors.
- Took the necessary preventative actions to ensure that each building will reach or exceed its anticipated useful life.



2025-2026 Biennial Budget



Equipment Replacement & Repair Fund (#501):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 2,384,697 | \$ 2,934,654 | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ 2,993,346 | \$ 2,758,501 | 50.0% | -7.8% |
| <i>Miscellaneous Revenues</i> | \$ 79,580 | \$ 2,173,325 | 39.4% | 2631.0% |
| <i>Other Increases in Resources</i> | \$ 140,000 | \$ 190,000 | 3.4% | 35.7% |
| <i>Transfers In</i> | \$ 514,388 | \$ 390,000 | 7.1% | -24.2% |
| Total Sources = | \$ 3,727,314 | \$ 5,511,826 | | 47.9% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 413,008 | \$ 603,334 | 9.6% | 46.1% |
| <i>Employee Benefits</i> | \$ 170,272 | \$ 244,046 | 3.9% | 43.3% |
| <i>Supplies</i> | \$ 823,130 | \$ 812,060 | 13.0% | -1.3% |
| <i>Services</i> | \$ 505,489 | \$ 1,110,822 | 17.8% | 119.8% |
| <i>Capital Outlays</i> | \$ 1,744,225 | \$ 3,483,949 | 55.7% | 99.7% |
| Total Uses = | \$ 3,656,124 | \$ 6,254,211 | | 71.1% |
| Sources Over (Under) Uses = | \$ 71,190 | \$ (742,385) | | |
| Ending Fund Balance | \$ 2,455,887 | \$ 2,192,269 | | |

2025-2026 Biennial Budget



Facilities Maintenance Fund (#510):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 711,374 | \$ 194,755 | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ 1,651,677 | \$ 1,590,913 | 99.6% | -3.7% |
| <i>Miscellaneous Revenues</i> | \$ 16,413 | \$ 6,500 | 0.4% | -60.4% |
| Total Sources = | \$ 1,668,090 | \$ 1,597,413 | | -4.2% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 363,930 | \$ 360,084 | 22.8% | -1.1% |
| <i>Employee Benefits</i> | \$ 164,851 | \$ 154,550 | 9.8% | -6.2% |
| <i>Supplies</i> | \$ 109,629 | \$ 111,650 | 7.1% | 1.8% |
| <i>Services</i> | \$ 818,786 | \$ 955,543 | 60.4% | 16.7% |
| <i>Capital Outlays</i> | \$ 207,000 | \$ - | 0.0% | -100.0% |
| <i>Transfers Out</i> | \$ 514,388 | \$ - | 0.0% | -100.0% |
| Total Uses = | \$ 2,178,584 | \$ 1,581,827 | | -27.4% |
| Sources Over (Under) Uses = | \$ (510,494) | \$ 15,586 | | |
| Ending Fund Balance | \$ 194,755 | \$ 210,341 | | |

2025-2026 Biennial Budget Fleet Division Work Plan



- Fleet anticipates replacing and/or newly acquiring 19 vehicles and 14 pieces of equipment during the Biennium, totaling \$3.46 million.
- Fleet will continue to inspect, maintain and service vehicles to keep all Departments moving.
- Continue to Utilize Ron Turley Associates (RTA) Fleet specific software to manage ER&R to include parts, fuel, and workorders.



2025-2026 Biennial Budget Facilities Division Work Plan



- City Hall security enhancements and building improvements to prevent property damage, protect employees from emergent threats, and free up useable space to house employees.
- Utilize Tyler/Munis (EAM) to generate and track work and requests.





2025-2026 Biennial Budget Department Review

Parks & Public Works: Water

September 17, 2024

Division Overview

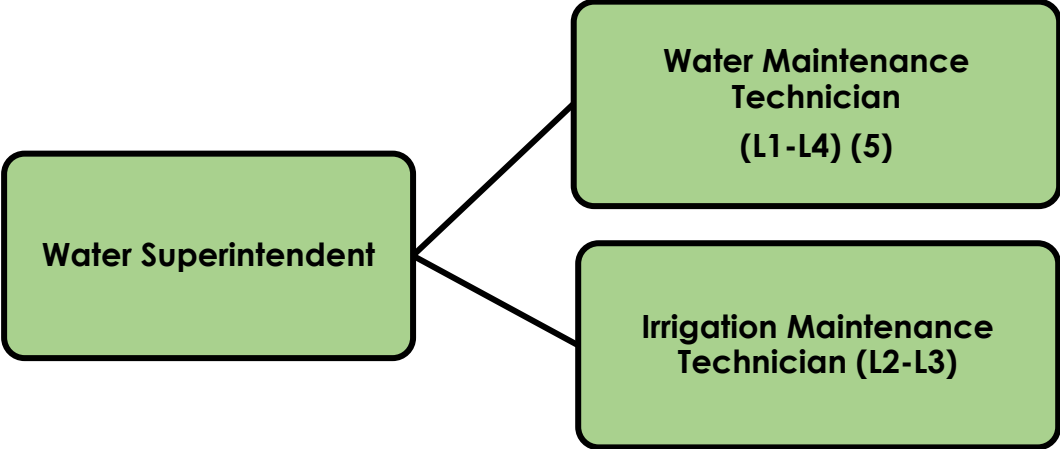


Mission

To provide the management and maintenance necessary to deliver high quality drinking water to the residents and businesses of Snoqualmie.

Core Functions

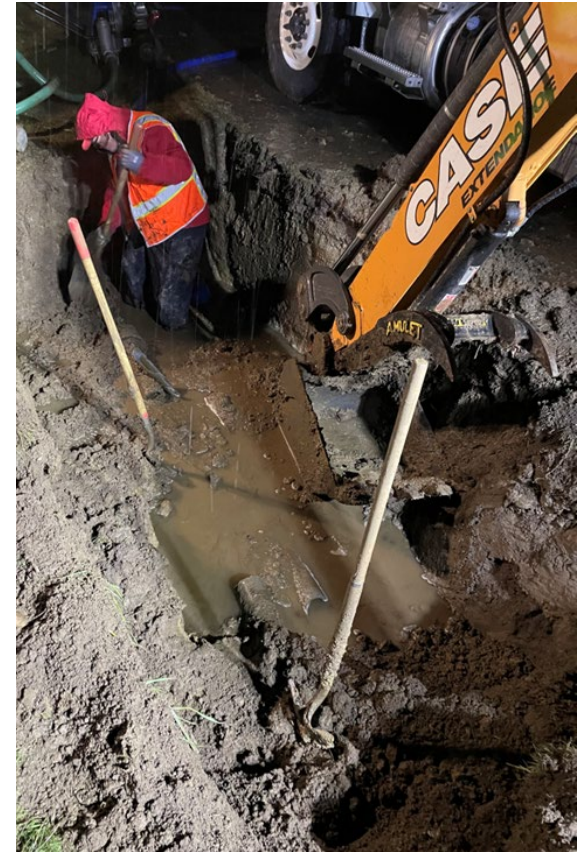
- Collect, convey, treat, and test water from spring and local sources.
- Test samples constantly to ensure and maintain compliance with federal and state standards.
- Clean, repair, and inspect mains, booster pump stations, pressure reducing valve stations, and other essential facilities to maintain the satisfactory distribution of water.
- Install, maintain and read water meters.
- Maintain adequate fire flow and ensure the proper replacement of fire hydrants.
- Monitor the supervisory control system to ensure system functionality and respond in a timely fashion to issues that may arise.
- Maintain and calibrate the irrigation system to support the health and vibrancy of City-owned parks, City-owned rights-of-way, and privately owned landscaping.



2023-2024 Biennium Division Accomplishments



- Increased staffing from 4 to 7 FTE's in 2024
- Maintained high-quality drinking water throughout the biennium, by meeting or exceeding Department of Health (DOH) standards
- Responded to and repaired 12 emergency main line breaks, 10 of which were in William's addition
- William's addition water mains and service lines replaced (CIP project)
- Began implementation of a water efficiency program, on track to reduce irrigation by 30% in 2024 compared to 2023
- Completed lead service line report for Department of Ecology
- Resumed hydrant maintenance program through operating, flow testing and painting
- Replaced winery booster pump



January 18th, 2023 –
repairing broken main in
William's addition

2025-2026 Biennial Budget



Water Operations Fund (#401):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 1,635,856 | \$ 2,258,252 | | |
| Sources | | | | |
| <i>Licenses & Permits</i> | \$ 6,770 | \$ 7,182 | 0.1% | 6.1% |
| <i>Charges for Goods & Services</i> | \$ 10,638,437 | \$ 12,167,834 | 99.6% | 14.4% |
| <i>Miscellaneous Revenues</i> | \$ 50,427 | \$ 44,350 | 0.4% | -12.1% |
| Total Sources = | \$ 10,695,634 | \$ 12,219,366 | | 14.2% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 1,614,541 | \$ 1,946,996 | 17.3% | 20.6% |
| <i>Employee Benefits</i> | \$ 775,435 | \$ 914,990 | 8.1% | 18.0% |
| <i>Supplies</i> | \$ 712,585 | \$ 930,915 | 8.2% | 30.6% |
| <i>Services</i> | \$ 3,654,493 | \$ 4,222,665 | 37.4% | 15.5% |
| <i>Capital Outlays</i> | \$ 42,329 | \$ 133,900 | 1.2% | 216.3% |
| <i>Transfers Out</i> | \$ 4,584,774 | \$ 3,136,411 | 27.8% | -31.6% |
| Total Uses = | \$ 11,384,157 | \$ 11,285,877 | | -0.9% |
| Sources Over (Under) Uses = | \$ (688,524) | \$ 933,489 | | |
| Ending Fund Balance | \$ 947,332 | \$ 3,191,741 | | |

2025-2026 Biennium Division Outlook/Work Plan



- Continue new staff training and progression towards certification
- Utilize Tyler/Munis Enterprise Asset Management (EAM) system to generate and track work orders for division operations
- Upgrades to the communication infrastructure
- Install new automated Pressure Reducing Valve (PRV) at Canyon Springs
- Reinstitute valve turning program
- Upgrades to irrigation system





2025-2026 Biennial Budget Department Overview

Parks & Public Works: Wastewater

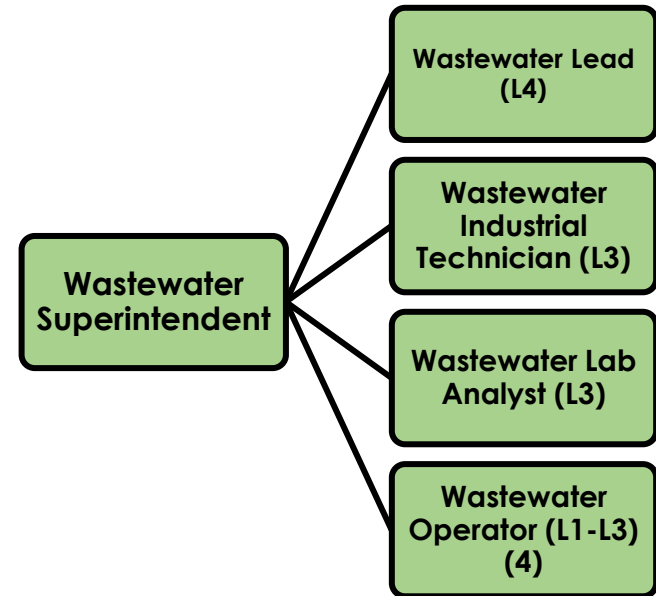
September 17, 2024

Division Overview



Mission

To maintain the collection, conveyance and treatment of sewage from residential and commercial users, and to recover water as a valuable resource through the management and maintenance of a reuse system for the distribution of irrigation water.



Core Functions

- Clean, repair, and inspect collection mains, lift stations, and other essential facilities.
- Treat the sewage through effective means and technology to recover water from the waste stream.
- To produce beneficial biosolids from the wastewater for application on farmland.
- Test samples constantly to ensure and maintain compliance with federal and state standards.
- Monitor the supervisory control system to ensure plant functionality and respond in a timely fashion to issues that may arise.

2023-2024 Biennium Division Accomplishments



- Treated and recovered almost a billion gallons of water
- Completed Lift station communication improvements
- Responded to 1350 utility locates
- Cleaned over 11 miles of sanitary sewer main out of a total of 57 miles
- Produced over 500 metric tons of biosolids, a renewable resource used on farms and forests to generate healthier, more productive soil that increases crop yields and boosts tree growth
- Cleaned 55 wet wells
- Completed upgrades on two critical wastewater lift station facilities



2025-2026 Biennial Budget



Wastewater Operations Fund (#402):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 786,844 | \$ 819,934 | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ 13,130,317 | \$ 16,960,209 | 99.7% | 29.2% |
| <i>Miscellaneous Revenues</i> | \$ 31,086 | \$ 42,610 | 0.3% | 37.1% |
| Total Sources = | \$ 13,161,403 | \$ 17,002,819 | | 29.2% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 1,689,630 | \$ 2,266,396 | 17.1% | 34.1% |
| <i>Employee Benefits</i> | \$ 764,773 | \$ 888,470 | 6.7% | 16.2% |
| <i>Supplies</i> | \$ 588,902 | \$ 824,590 | 6.2% | 40.0% |
| <i>Services</i> | \$ 4,121,444 | \$ 4,953,532 | 37.4% | 20.2% |
| <i>Capital Outlays</i> | \$ 13,850 | - | 0.0% | -100.0% |
| <i>Transfers Out</i> | \$ 5,983,911 | \$ 4,307,351 | 32.5% | -28.0% |
| Total Uses = | \$ 13,162,510 | \$ 13,240,339 | | 0.6% |
| Sources Over (Under) Uses = | \$ (1,107) | \$ 3,762,480 | | |
| Ending Fund Balance | \$ 785,737 | \$ 4,582,414 | | |

2025-2026 Biennium Division Outlook/Work Plan



- Focus on collection system deficiencies and improvements
- Clean 16 miles of sewer gravity main, including identifying and mapping root intrusion areas
- Clean 85 wet wells
- Negotiate with Department of Ecology for NPDES permit renewal – and prioritize compliance activities.
- Manage and maintain Water Reclamation Facility Phase III improvements
- Develop and implement reclaimed water cross-connection control program
- Coordinate with planning/development of Class A Reclaimed water reservoir and pumping station.
- Institute several pump station and lift station Improvements
- Utilize Tyler/Munis Enterprise Asset Management (EAM) system to generate and track work orders for division operations.



2025-2026 Biennial Budget Department Overview

Parks & Public Works:
Stormwater & Urban Forestry

September 17, 2024



Division Overview



Mission

To provide the management and maintenance necessary to preserve storm drainage, catch basin, and water retention facilities critical for healthy streams, clean water, and a green environment.

Stormwater & Urban
Forestry Superintendent

Stormwater & Urban
Forestry Maint. Tech
(L1-L7) (4)

Core Functions

- Clean and repair the storm drainage system to maintain satisfactory stormwater conveyance and water quality, remove pollutants and reduce flooding and stream erosion/and support the flood control efforts of the City.
- Maintain the City's National Pollutant Discharge Elimination System (NPDES) permit.
- Maintain the Urban Forestry Program with annual funding.
- Maintain the City's soft-surface trail system, including trail bridges and boardwalks.
- Manage the Green Snoqualmie Partnership to coordinate volunteer, partner, and staff efforts to maintain and restore the City's 1200 acres of open space.
- Maintain 10,000 street and park trees.
- Respond to wind and snowstorm events to ensure access to all City right of ways.

2023-2024 Biennium Division Accomplishments



- 156 Street and Park trees planted and complete tree replacement on Autumn Ave and the streets of O'Neill, Pratt, and Ridge. 149 to be planted downtown this fall.
- Green Snoqualmie Partnership inspired 893 volunteer hours towards restoring Snoqualmie's forests, including \$94,000 in partner funding.
- Inspected 3,020 catch basins and cleaned 237 to date.
- Repaired or replaced 3.64 miles of stormwater pond fencing w/Dept of Corrections.
- Maintained 20 miles of soft-surface trails and repaired or replaced 5 trail structures.
- Pruned 819 street trees on 36 different streets throughout the City to date.
- Removed sediments from 5 stormwater ponds, and along 2 miles of Snoqualmie Parkway bioswale edge to maintain optimal function – "Project: Side Shave" (below).



Project “Side-Shave”



2025-2026 Biennial Budget



Stormwater Operations Fund (#403):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|---|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 984,709 | \$ 588,834 | | |
| Sources | | | | |
| <i>Charges for Goods & Services</i> | \$ 5,896,025 | \$ 6,887,799 | 99.7% | 16.8% |
| <i>Miscellaneous Revenues</i> | \$ 18,357 | \$ 20,941 | 0.3% | 14.1% |
| Total Sources = | \$ 5,914,382 | \$ 6,908,740 | | 16.8% |
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 1,015,184 | \$ 1,414,558 | 20.8% | 39.3% |
| <i>Employee Benefits</i> | \$ 520,704 | \$ 602,475 | 8.9% | 15.7% |
| <i>Supplies</i> | \$ 254,073 | \$ 262,125 | 3.9% | 3.2% |
| <i>Services</i> | \$ 2,055,814 | \$ 2,546,682 | 37.5% | 23.9% |
| <i>Capital Outlays</i> | \$ - | \$ 267,800 | 3.9% | 0.0% |
| <i>Transfers Out</i> | \$ 2,676,644 | \$ 1,701,624 | 25.0% | -36.4% |
| Total Uses = | \$ 6,522,419 | \$ 6,795,264 | | 4.2% |
| Sources Over (Under) Uses = | \$ (608,037) | \$ 113,476 | | |
| Ending Fund Balance | \$ 376,672 | \$ 702,310 | | |

2025-2026 Biennium Division Outlook/Work Plan



- Plant 450 Street & Park trees, including complete street replacements.
- Green Snoqualmie Partnership: Increase participation up to 1,200 volunteer hours and enroll 6 new forest stewards into the program.
- Inspect and perform necessary maintenance on all 58 stormwater ponds, bioswales, rain gardens, vaults, and 3,700 catch basins.
- Maintain 20 miles of soft-surface trails, and update trail signage.
- Prune 1,500 street trees throughout the Cities unique neighborhoods.
- Complete sediment removal for “Project: Side-Shave” & 6 more storm ponds.
- Utilize Tyler/Munis Enterprise Asset Management (EAM) system to generate and track work orders for division operations.
- And next up: “Project: Find-A-Pond” – Intensive Vegetation Removal 2025-2026.



Additional Request for project “Find-a-Pond”



2025-2026 Biennium Additional Budget Request



Why Project Find-a-Pond?

To meet NPDES permit requirements for:

- Vegetation maintenance
- Annual pond inspections
- Utility functions as designed



What We Have:

- 45 Stormwater Ponds to maintain.
- No landscape maintenance contract for ponds since 2020.
- Dedicated staff and a clear plan.

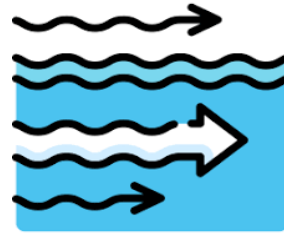
Next Steps:

- ✓ Pond condition assessment: Rated at 1,2 or 3.
- ✓ Scope of work to meet requirements.
- ✓ Identify contractors and get quotes.
- ☐ Secure funds to fulfill on the project.

2025-2026 Biennium Division Outlook/Work Plan



22 Ponds rated at Level 2 or 3



Currently



23 Ponds rated at Level 1

Project Needs:

- 1) Professional landscape services to bring Level 2 and 3 ponds down to Level 1.
- 2) Maintain status of existing Level 1 ponds (23) with Department of Corrections.
- 3) Professional landscape services to keep newly rated Level 1 ponds (22) at that status, with 88 maintenance visits annually.
- 4) Utilize 2024 budget to fund maintenance of 6 ponds in the remaining months.

Funding Request: **\$84,000 (2025) to bring remaining 16 ponds to Level 1 status.**
\$172,000 **\$88,000 (2025-2026) to maintain 22 ponds over next 2 years.**



2025-2026 Biennial Budget Department Review

Information Technology

September 17, 2024

Department Overview

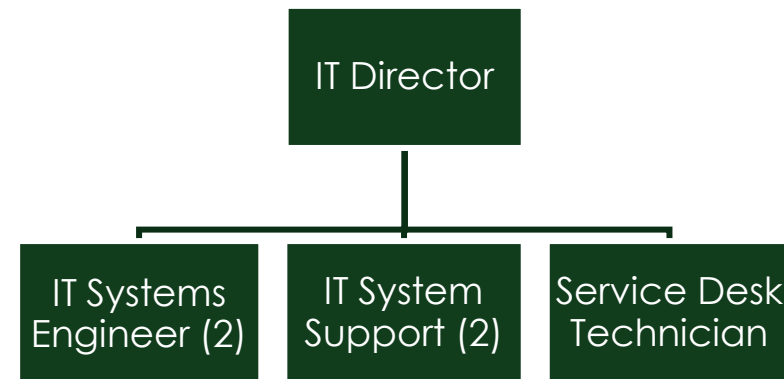


Mission

Deliver cost-effective and sustainable solutions through strategic partnerships, collaborative and trustworthy engagement, effective and accountable leadership that prides itself on innovation, responsiveness, and transparency in support of citywide operations and excellent service delivery to the community and its citizens

Core Functions

- Continuity Services - email, application support, disaster recovery
- Personal Computing Services – desktops, laptops, printers
- Communication Services – telephones, mobile phones
- Infrastructure Services – network, server, security, access control, service desk
- Professional Services – training, acquisition/contract management, equipment lifecycle management, external partnerships



2023-2024 Biennium Department Accomplishments



- Created and deployed an update schedule for Munis ERP apps.
- AB24-077 for Council Chambers AV Upgrade passed.
- 1,663 completed service desk requests for 2023-2024.
- Partnered with the Fire Department to deploy a cloud VOIP phone system.
- AB24-086 Network Modernization is moving forward to Finance and Administration Committee October 8th.
- Andy received a grant for staff cybersecurity training.
- Thank you to the IT Team for their efforts to keep the City of Snoqualmie running with limited staff!

2025-2026 Biennial Budget



Information Technology Fund (#502):

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025-26 % Change |
|------------------------------------|----------------------------|------------------------------|---------------|--------------------------------|
| Beginning Fund Balance | \$ 2,251,692 | \$ 1,635,916 | | |
| Sources | | | | |
| Charges for Goods & Services | \$ 5,175,902 | \$ 5,527,920 | 98.7% | 6.8% |
| Miscellaneous Revenues | \$ 60,725 | \$ 70,000 | 1.3% | 15.3% |
| Transfers In | \$ 150,000 | \$ - | 0.0% | -100.0% |
| Total Sources = | \$ 5,386,627 | \$ 5,597,920 | | 3.9% |
| Uses | | | | |
| Salaries & Wages | \$ 1,925,651 | \$ 1,495,501 | 26.9% | -22.3% |
| Employee Benefits | \$ 755,118 | \$ 561,633 | 10.1% | -25.6% |
| Supplies | \$ 132,638 | \$ 395,984 | 7.1% | 198.5% |
| Services | \$ 2,022,730 | \$ 1,978,214 | 35.6% | -2.2% |
| Capital Outlays | \$ 1,392,385 | \$ 1,115,600 | 20.1% | -19.9% |
| Transfers Out | \$ 771,317 | \$ 2,683 | 0.0% | -99.7% |
| Total Uses = | \$ 6,999,839 | \$ 5,549,615 | | -20.7% |
| Sources Over (Under) Uses = | \$ (1,613,212) | \$ 48,305 | | |
| Ending Fund Balance | \$ 638,480 | \$ 1,684,221 | | |

2025-2026 Biennium Department Outlook/Work Plan



- Replace core storage systems to SSD(Solid State Drives) and move current storage to a high availability site.
- Replace aging laptops and servers that will be end-of-life.
- Move software costs to IT for better compliance with state accounting rules (GASB 96).
- Continue works on a citywide phone system replacement.
- Deploy staff cybersecurity training including phishing emails.
- Create an IT Training Program that meets the needs of our team.



2025-2026 Biennial Budget Department Review

Administration

September 17, 2024

Department Overview

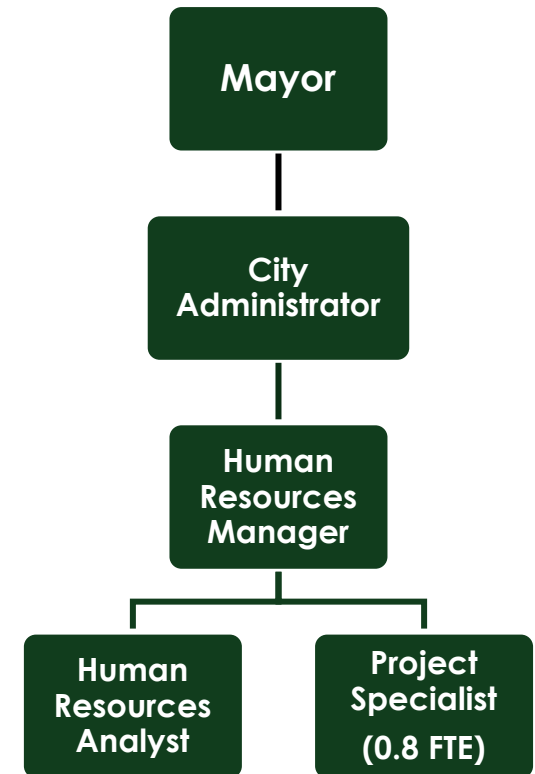


Mission

The Mayor and her team provide guidance and leadership to the City through policy implementation and propel the vision of the City as expressed through the legislative process.

Core Functions

- Serve as the Chief Executive of the City and provide leadership and oversight over all department functions.
- Serve as City representative in legislative affairs and intergovernmental relations.
- Implement the priorities of the City Council throughout the entire organization.
- Support departments with additional analytical capacity when needed, especially in regard to large or abnormal projects.
- Manage the Human Resources program for the City including personnel, benefits, labor relations, and organizational development.



2023-2024 Biennium

Department Accomplishments



- Transitioned to a new leadership team, including a new City Administrator
- Oversaw the appointment of a new Parks & Public Works Director, Finance Director, Police Chief, Fire Chief, and Information Technology Director
- Reorganized City Departments for improved efficiency, and responsiveness.
- Streamlined hiring processes.
- Expanded employee performance management program.
- Implemented MUNIS HR/Payroll modules.
- Reestablished City Wellness program.

2025-2026 Biennial Budget



Administrative Depts. Functional Classification (#001): *Administration Table*

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025- 26 % Change |
|---------------------|-------------------------------|---------------------------------|---------------|---------------------------------|
| Uses | | | | |
| Salaries & Wages | \$ 759,864 | \$ 1,215,604 | 54.1% | 60.0% |
| Employee Benefits | \$ 201,790 | \$ 367,263 | 16.3% | 82.0% |
| Supplies | \$ 4,171 | \$ 13,500 | 0.6% | 223.7% |
| Services | \$ 552,001 | \$ 652,306 | 29.0% | 18.2% |
| Capital Outlays | \$ - | \$ - | 0.0% | 0.0% |
| Transfers Out | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ 1,517,826 | \$ 2,248,673 | | 48.2% |

2025-2026 Biennium Department Outlook



- The development of a strategic plan to provide guidance and direction to departments, uncover ways to protect key services, and find those strategic investments that will help to propel the City well into the future.
- Complete the implementation of the new personnel policies.
- Continue support of the MUNIS transition. Begin to focus on outside facing components.
- Continue expanded employee management and development programs.
- Continue focus on employee satisfaction and wellness.



2025-2026 Biennial Budget Department Overview

City Attorney's Office

September 17, 2024

Office Overview



Mission

The City Attorney provides the services necessary to keep the City in good standing, providing timely advice and guidance to City Council, the Mayor, City Administrator and departments on multiple legal issues facing the City. The department defends the City against litigation, brings litigation on behalf of the City as authorized by City Council, and contracts for the court, prosecutorial, and defender services necessary to maintain the rule of law.

Core Functions

- Provide ongoing legal advice to the elected and appointed officials of the City, the City Administrator, and City departments.
- Prepare legal documents, ordinances, resolutions, and other legal instruments.
- Represent the City in civil legal actions to which the City is party, including in federal, state and local courts, and administrative agencies.
- Contract for court, prosecutorial, and defender services.

City Attorney

2023-2024 Biennium Office Accomplishments



- Negotiated and completed reacquisition of the King Street lot.
- Negotiating development agreement and contingent property transfer agreements necessary to enable construction of the model train museum (in progress)
- Prepared substantial updates to B&O Tax code to comply with state legislation
- Completed new Meadowbrook Farm Governance Agreement (ILA) with North Bend, and Meadowbrook Farm Operating Agreement with North Bend and Si View Metropolitan Park District
- Major revisions to City Commissions and Committees Handbook, bringing rules of procedure into greater uniformity and compliance with state laws
- Prepared temporary holdover and site vacation agreement for Girard Resources facility
- Assisting with acquisition of land and temporary construction easement from Snoqualmie Ridge Golf Club for the proposed reclaimed water storage facility (in progress)
- Coordinated and supervised outside counsel in various litigation matters, including C.A. Carey appeal and code enforcement proceedings
- Assisted with drafting new solid waste collection contract
- Traffic Impact Fee ordinance to collect fair share of new transportation infrastructure costs from developers (in progress)

2025-2026 Biennial Budget



Administrative Depts. Functional Classification (#001): *City Attorney Table*

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025- 26 % Change |
|-----------------------------|-------------------------------|---------------------------------|---------------|---------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 892,314 | \$ 343,399 | 53.8% | -61.5% |
| <i>Employee Benefits</i> | \$ 339,064 | \$ 117,397 | 18.4% | -65.4% |
| <i>Supplies</i> | \$ 4,015 | \$ 5,500 | 0.9% | 37.0% |
| <i>Services</i> | \$ 477,831 | \$ 172,197 | 27.0% | -64.0% |
| <i>Capital Outlays</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Transfers Out</i> | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ 1,713,224 | \$ 638,493 | | -62.7% |

2025-2026 Biennium Office Outlook/Work Plan



- Complete negotiation and documentation for the proposed model train museum
- Complete negotiation and documentation of a new Police Services ILA with North Bend
- Complete YMCA operating agreement for the new aquatic center
- Comcast cable and broadband franchise renewal
- Snoqualmie Municipal Code revisions relating to wireless communications facilities, code enforcement procedures and penalties, and cost recovery for hearing examiner appeals
- Work with City Council and Police Department on potential public camping ordinance in light of recent Supreme Court decisions
- Assist with land use and permit review for Snoqualmie Valley Hospital expansion project.
- Complete the CBA with the International Association of Firefighters (IAFF).



2025-2026 Biennial Budget Department Review

City Clerk's Office

September 17, 2024

Office Overview

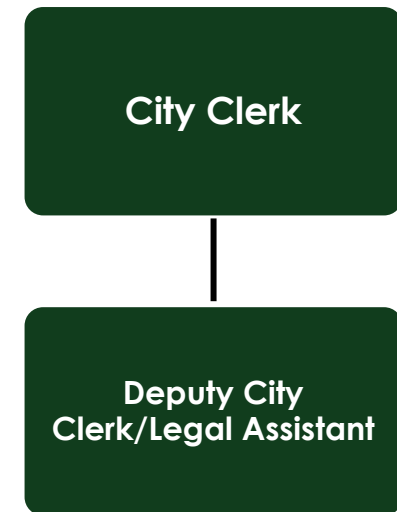


Mission

The City Clerk preserves the legislative history of the city, serves as custodian of official documents, and provides transparency and access to the policy making process.

Core Services:

- Manage the legislative affairs of the City.
- Provide administrative support to Administration including the Mayor and elected officials.
- Serves as the City's Public Records Officer and oversees the City's records management program.
- Serves as the City's Risk Manager and receives claims against the city.
- Oversees the Human Services allocation process, under the advisement of the Human Services Advisory Committee.



2023-2024 Biennium Office Accomplishments



- Implemented Laserfiche, Enterprise Content Management software, for cloud-based secure records storage.
- Created automated Public Records Request process.
- Created automated Agenda Bill Submittal process (pending).
- Savings to the city through elimination of off-site records storage, vendor change for e-signatures, vendor change for secure shredding services, and elimination of redundant software platform.

2025-2026 Biennial Budget



Administrative Depts. Functional Classification (#001):

City Clerk Table

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025- 26 % Change |
|-----------------------------|-------------------------------|---------------------------------|---------------|---------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 236,504 | \$ 449,231 | 16.6% | 89.9% |
| <i>Employee Benefits</i> | \$ 101,548 | \$ 231,974 | 8.6% | 128.4% |
| <i>Supplies</i> | \$ 716 | \$ 600 | 0.0% | -16.2% |
| <i>Services</i> | \$ 1,711,163 | \$ 2,019,969 | 74.8% | 18.0% |
| <i>Capital Outlays</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Transfers Out</i> | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ 2,049,931 | \$ 2,701,774 | | 31.8% |

- **Major Changes/Additions:**

- **Hiring of Deputy City Clerk – May 1, 2024**
- **Inclusion of expenditures from 2022 inadvertently left out of 2023-2024 budget**

2025-2026 Biennium Office Outlook/Work Plan



- In 2025, the focus of the Clerk's Office is on records management.
 - Migrate legislative records from the network drives, AP Builder, and the website into Laserfiche for permanent retention.
 - Organize, inventory, and legally dispose of Community Development Department records.
 - Export legal records from Legal Files and then organize and review for duplication and either permanent retention or disposition.
 - As requested, build automated workflows within Laserfiche.



2025-2026 Biennial Budget Department Review

Communications

September 17, 2024

Office Overview



Mission

The Communications Office is charged with providing transparent and timely communications and information to Snoqualmie residents, as well as assisting with internal City communications.

Responsibilities

The Department is responsible for maintaining and updating the City's website, and social media channels; videography, graphic design, and photography needs; speech writing; answering general resident inquiries; coordinating community surveys; writing City news releases and emergency communications; and other communication-related needs.

Communications
Coordinator

Communications
Specialist

2023-2024 Biennium Office Accomplishments



- Management of multi-channel access to city news and happenings, including City Council meetings uploaded to YouTube, City E-News, Facebook, NextDoor, Twitter, Instagram and Notify Me.
- Conducted first comprehensive Community Survey since 2017.
- Facebook followers → 38% increase; Instagram followers → 50% increase (Since new Comms Coordinator started in 2022).
- Emergency Alert subscribers → 560% increase. (Since new Comms Coordinator started in 2022).
- Re-designed City website.
- Launched Tourism website.
- Community Center Expansion community engagement.
- New: police blotter, fire blotter, Ross Report, internal video and graphics production.

2025-2026 Biennial Budget



Administrative Depts. Functional Classification (#001): *Communications Table*

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025- 26 % Change |
|---------------------|-------------------------------|---------------------------------|---------------|---------------------------------|
| Uses | | | | |
| Salaries & Wages | \$ 364,181 | \$ 422,417 | 47.6% | 16.0% |
| Employee Benefits | \$ 198,635 | \$ 216,282 | 24.4% | 8.9% |
| Supplies | \$ 7,730 | \$ 5,500 | 0.6% | -28.8% |
| Services | \$ 205,293 | \$ 242,894 | 27.4% | 18.3% |
| Capital Outlays | \$ - | \$ - | 0.0% | 0.0% |
| Transfers Out | \$ - | \$ - | 0.0% | 0.0% |
| Total Uses = | \$ 775,839 | \$ 887,093 | | 14.3% |

- **Major Changes/Additions:** website budget increase due to rise in text subscribers and addition of tourism website; community survey each biennium; communication assistant moved full-time to communications specialist; Archive Social (social media account archiving); less outsourcing → internal video, photography, and graphics production software and subscriptions; increased utility bill insert frequency to reach residents who don't use social media/website.

2025-2026 Biennium Office Outlook



- Replace Communications Specialist.
- Community Survey – 2025.
- Re-launch Citizens Academy.
- Launch podcast.
- Continue to grow social media following.
- More City Council and Mayor connection opportunities with residents (town halls, coffee with council, podcast interviews, council recaps, etc.)



2025-2026 Biennial Budget Department Review

Finance

September 17, 2024

Department Overview



Mission

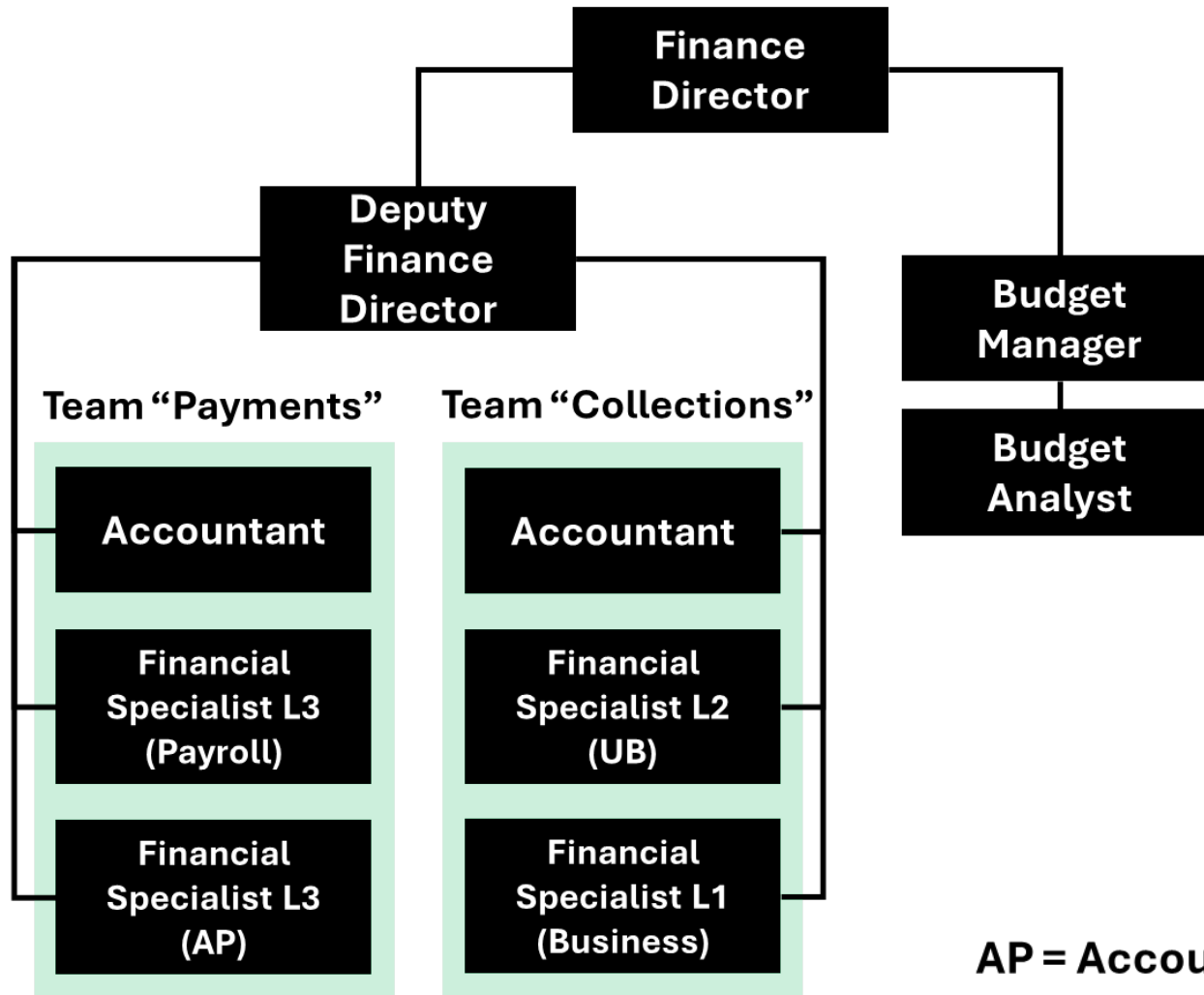
Manage and protect the financial resources entrusted to the City by the community.

As stewards of the money and keepers of the policies and regulations governing its use, the Department promotes **accountability**, **transparency**, and **continuity** of City services. Through effective leadership and sound practices, the City is able to maintain a healthy financial condition and work environment to support other departments and the levels-of-service they provide to the community.

Core Functions

- Prepare annual financial reports, maintain compliance with BARS requirements, and facilitate the annual audit review.
- Prepare the biennial budget and support the development of the CIP, conduct long-range financial planning, and provide the analysis necessary to drive sound financial decision-making.
- Serve as City Treasurer, manage cash and investments, and oversee the issuance of debt.
- Manage utility billing and business licensing and taxes.
- Oversee citywide payroll and payment to vendors.
- Maintain internal controls and ensure compliance with internal policies.

Department Overview



AP = Accounts Payable
UB = Utility Billing

2023-2024 Biennium Department Accomplishments



- **Reorganization**
 - Replacing the work of seven (7) employees (with HR) with multiple “gems”.
- **ERP System Project**
 - Accounting/GL, Cash Management, Accounts Payable, Accounts Receivable, General Billing, Cashiering, Budgeting
 - Currently implementing Payroll, Time & Attendance, Human Resources, and Recruiting, with an expected go-live date of January 1, 2025. This includes two separate portals (Employee Access, Time & Attendance).
- **Financial Analysis and Support**
 - CBA Approvals (Teamsters, Police)
 - Retroactive Payments
- **Sales Tax Approvals & Implementation**
 - 0.1% TBD Sales Tax
 - 0.1% Public Safety Sales Tax

2023-2024 Biennium Department Accomplishments



- **Utility Rate Study (with P&PW)**
- **2025-2030 Capital Improvement Plan (with P&PW)**
- **2025-2026 Biennial Budget (with Everyone)**
- **Keeping the Flow Going**
 - Accounts Payable, Utility Billing, B&O Taxes, etc.

2025-2026 Biennial Budget



Administrative Depts. Functional Classification (#001): *Finance Table*

| | 2023-24 Biennial Budget | 2025-2026 Proposed Budget | % of Total | 2023-24 to 2025- 26 % Change |
|-----------------------------|-------------------------------|---------------------------------|---------------|---------------------------------|
| Uses | | | | |
| <i>Salaries & Wages</i> | \$ 2,594,842 | \$ 2,232,666 | 50.8% | -14.0% |
| <i>Employee Benefits</i> | \$ 1,098,152 | \$ 953,311 | 21.7% | -13.2% |
| <i>Supplies</i> | \$ 3,830 | \$ 26,150 | 0.6% | 582.8% |
| <i>Services</i> | \$ 1,109,427 | \$ 1,183,560 | 26.9% | 6.7% |
| <i>Capital Outlays</i> | \$ - | \$ - | 0.0% | 0.0% |
| <i>Transfers Out</i> | \$ 100,000 | \$ - | 0.0% | -100.0% |
| Total Uses = | \$ 4,906,251 | \$ 4,395,687 | | -10.4% |

• Major Changes/Additions:

- Reduction in Limited Term Employees (LTEs)
- Payroll Recalculations
- Comprehensive Fee Study
- Continue implementation of the ERP System

2025-2026 Biennium Department Outlook/Work Plan



Building Back Better (BBB) Plan

- **Points of Emphasis Across the Department:**
 - Training
 - Records Cleanup
 - Standard Operating Procedures
- **Accounting Division:**
 - 2024 & 2025 Financial Reporting
 - 2022, 2023, 2024, and 2025 Audit
 - Financial Procedures Manual & Internal Controls
 - Payroll Recalculations & Corrections
 - Purchasing Card Program
 - Finishing the ERP Project – Phase 1 Financials
 - Finishing the ERP Project – Phase 2 Human Capital Management
 - Finishing the ERP Project – Phase 3 Utility Billing & Revenue
 - Enhanced Revenue Management & Oversight

2025-2026 Biennium Department Outlook/Work Plan



Building Back Better (BBB) Plan

- **Budget Division:**
 - 2027-2028 Biennial Budget
 - 2027-2032 Capital Improvement Plan (CIP)
 - Internal Cost Allocation Plan
 - Finishing the ERP Project – Phase 1 Financials
 - Quarterly Reporting
 - Comprehensive Fee Study
 - Revenue Options/Expenditure Reductions
 - Financial Analysis & Support
 - Bond Issuances/Debt Management

A8: Vehicle & Equipment Replacement Schedule



CITY OF SNOQUALMIE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE

| No. | YEAR | MAKE | MODEL | Current Mileage | Current Cost | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|----------------------------------|------|-----------------|--------------------|-----------------|--------------|--------------|--------------|-----------|------------|------------|--------------|------------|-----------|------------|------------|--------------|------------|------------|--------------|------------|------------|------------|------------|--------------|------------|------------|--------------|
| Finance & Administration (14) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 2015 | Ford | Fusion | 27903 | \$ 54,427 | | \$ 56,060 | | | | | | | | | | \$ 75,340 | | | | | | | | | | \$ 101,251 |
| 3 | 2020 | Ford | Escape 4x4 | 8424 | \$ 42,250 | | | | | | | \$ 50,449 | | | | | | | | | | \$ 67,799 | | | | | |
| 4 | 2022 | Ford | Escape 4x4 | 2137 | \$ 42,250 | | | | | | | | | \$ 53,521 | | | | | | | | | | | \$ 71,928 | | |
| G-5 | 1997 | Kohler Gen-Set | 60 KW | 585 | \$ 78,000 | | | | | | \$ 90,423 | | | | | | | | | | | | | | | | |
| Estimated Annual Cost | | | | | \$ 216,927 | \$ - | \$ 56,060 | \$ - | \$ - | \$ - | \$ 90,423 | \$ 50,449 | \$ - | \$ 53,521 | \$ - | \$ - | \$ 75,340 | \$ - | \$ - | \$ - | \$ - | \$ 67,799 | \$ - | \$ 71,928 | \$ - | \$ - | \$ 101,251 |
| Police Department (21) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 101 | 2022 | FORD | F-150 4x4 Crew | 6301 | \$ 104,500 | | | | \$ 114,190 | | | | | \$ 132,378 | | | | | \$ 153,462 | | | | | | \$ 177,904 | | |
| 102 | 2022 | FORD | Explorer SUV 4x4 | 43981 | \$ 95,790 | | | | \$ 104,672 | | | | | \$ 121,344 | | | | | \$ 140,670 | | | | | | \$ 163,076 | | |
| 103 | 2022 | FORD | Explorer SUV 4x4 | 24968 | \$ 95,790 | | | | \$ 104,672 | | | | | \$ 121,344 | | | | | \$ 140,670 | | | | | | \$ 163,076 | | |
| 104 | 2022 | FORD | Explorer SUV 4x4 | 50230 | \$ 95,790 | | | | \$ 104,672 | | | | | \$ 121,344 | | | | | \$ 140,670 | | | | | | \$ 163,076 | | |
| 105 | 2020 | FORD | Explorer SUV 4x4 | 66701 | \$ 95,790 | | \$ 98,664 | | | | | \$ 114,379 | | | | | \$ 132,596 | | | | | \$ 153,715 | | | | \$ 178,198 | |
| 106 | 2013 | CHEV. | Tahoe SUV 4x4 | 66980 | \$ 95,790 | | \$ 98,664 | | | | | \$ 114,379 | | | \$ 104,998 | | | | | | | | | | | | |
| 107 | 2020 | FORD N.B | Explorer SUV 4x4 | 83396 | \$ 95,790 | | \$ 98,664 | | | | | \$ 114,379 | | | | | \$ 132,596 | | | | | \$ 153,715 | | | | | \$ 178,198 |
| 108 | 2022 | FORD N.B | Explorer SUV 4x4 | 14985 | \$ 95,790 | | | | \$ 104,672 | | | | | \$ 121,344 | | | | | \$ 140,670 | | | | | | \$ 163,076 | | |
| 109 | 2020 | FORD | Explorer SUV 4x4 | 68667 | \$ 95,790 | | \$ 98,664 | | | | | \$ 114,379 | | | | | \$ 132,596 | | | | | \$ 153,715 | | | | \$ 178,198 | |
| 110 | 2020 | FORD N.B | Explorer SUV 4x4 | 69814 | \$ 95,790 | | \$ 98,664 | | | | | \$ 114,379 | | | | | \$ 132,596 | | | | | \$ 153,715 | | | | \$ 178,198 | |
| 111 | 2022 | FORD N.B | Explorer SUV 4x4 | 28565 | \$ 95,790 | | | | \$ 104,672 | | | | | \$ 121,344 | | | | | \$ 140,670 | | | | | | \$ 163,076 | | |
| 112 | 2022 | FORD | Explorer SUV 4x4 | 7425 | \$ 95,790 | | | | \$ 104,672 | | | | | \$ 121,344 | | | | | \$ 140,670 | | | | | | \$ 163,076 | | |
| 122 | 2020 | FORD | Explorer SUV 4x4 | 104964 | \$ 95,790 | | \$ 98,664 | | | | | \$ 114,379 | | | | | \$ 132,596 | | | | | \$ 153,715 | | | | \$ 178,198 | |
| 123 | 2022 | FORD | Explorer SUV 4x4 | 9544 | \$ 95,790 | | | | \$ 104,672 | | | | | \$ 121,344 | | | | | \$ 140,670 | | | | | | \$ 163,076 | | |
| 126 | 2017 | FORD | Sedan AWD PPV | 41451 | \$ 60,000 | | | | \$ 65,564 | | | | | | | | | | \$ 88,113 | | | | | | | | |
| 127 | 2017 | FORD | Sedan AWD PPV | 56667 | \$ 60,000 | | | | \$ 65,564 | | | | | | | | | | \$ 88,113 | | | | | | | | |
| G-3 | 1998 | KOHLER | 20KW | 670 | \$ 78,000 | | \$ 80,340 | | | | | | | | | | | | | | | | | | | | |
| Estimated Annual Cost | | | | | \$ 1,547,770 | \$ - | \$ 672,324 | \$ - | \$ 978,022 | \$ - | \$ - | \$ 686,274 | \$ - | \$ 981,786 | \$ 104,998 | \$ - | \$ 662,980 | \$ - | \$ 1,314,378 | \$ - | \$ - | \$ 768,575 | \$ - | \$ 1,319,436 | \$ - | \$ - | \$ 890,990 |
| Fire Department (22) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 601 | 2003 | FIRE E-LAFRANCE | Eagle | 3977 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | | | | | | | | | | | | | | | | | | | | \$ 2,347,945 |
| 602 | 2009 | FIRE E-CRIMSON | Fire Engine | 7860 | \$ 1,300,000 | | | | | | | | | | | \$ 1,747,091 | | | | | | | | | | | |
| 603 | 2020 | FORD | F-450 AID UNIT | 36378 | \$ 358,000 | | | | | | | | | \$ 453,504 | | | | | | | | | | | \$ 646,588 | | |
| 604 | 2013 | FORD | AID UNIT | 70263 | \$ 358,000 | | \$ 368,740 | | | | | | | | | | | | \$ 525,735 | | | | | | | | |
| G-21 | 2012 | GENERAC GEN SET | 100KW YMCA | 226 | \$ 78,000 | | | | | | | | | | | | | | | \$ 117,982 | | | | | | | |
| 606 | 2020 | FORD | Explorer SUV 4X4 | 13849 | \$ 95,790 | | | | \$ 107,812 | | | | | | | | \$ 136,573 | | | | | | | | \$ 173,007 | | |
| 607 | 2016 | CHEV | 2500 4x4 pickup | 41459 | \$ 104,500 | | \$ 107,635 | | | | | | | | \$ 136,349 | | | | | | | | \$ 172,723 | | | | |
| 608 | 2011 | CHEV | TAHOE 4X4 | 66842 | \$ 95,790 | 2nd life | | | | | | | | 2nd life | | | | | | | | 2nd life | | | | | |
| 612 | 2020 | CARGOMATE | ENCL. TRAILER | NA | \$ 22,600 | | | | | | | \$ 26,986 | | | | | | | | | | | \$ 36,267 | | | | |
| G-12 | 2005 | ONAN GEN SET | 85KW | 1177 | \$ 78,000 | | | | | | | \$ 93,136 | | | | | | | | | | | | | | | |
| Estimated Annual Cost | | | | | \$ 3,790,680 | \$ 1,300,000 | \$ 476,375 | \$ - | \$ - | \$ 107,812 | \$ 1,507,056 | \$ 120,122 | \$ - | \$ 453,504 | \$ 136,349 | \$ 1,747,091 | \$ - | \$ 136,573 | \$ 525,735 | \$ 117,982 | \$ - | \$ 36,267 | \$ 172,723 | \$ - | \$ - | \$ 819,595 | \$ - |
| Building Department (24) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 501 | 2012 | CHEV | Colorado 4x4 | 71726 | \$ 55,000 | | \$ 56,650 | | | | | | | | | | | | \$ 80,769 | | | | | | | | |
| 504 | 2012 | CHEV | Colorado 4x4 | 65431 | \$ 55,000 | | | \$ 58,350 | | | | | | | | | | | | \$ 83,193 | | | | | | | |
| Estimated Annual Cost | | | | | \$ 110,000 | \$ - | \$ 56,650 | \$ 58,350 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 80,769 | \$ 83,193 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Water & Irrigation Division (34) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 201 | 2012 | Honda | Pump | na | \$ 3,500 | | | | \$ 3,825 | | | | | | | | | | \$ 5,140 | | | | | | | | |
| 202 | 2012 | Honda | Pump | na | \$ 3,500 | | | | \$ 3,825 | | | | | | | | | | \$ 5,140 | | | | | | | | |
| 203 | 2011 | PUMP-HONDA | WB-30X | na | \$ 4,000 | | \$ 4,244 | | | | | | | | | | | \$ 5,704 | | | | | \$ 4,986 | | | | |
| 223 | 2008 | INGERSOL RAND | P185AWIR | 746 | \$ 42,000 | | | | | \$ 47,271 | | | | | | | | | | | | | | | \$ 75,856 | | |
| 310 | 2022 | BACKHOE-CASE | 590SL | 285 | \$ 168,500 | | | | | | | | | | | | | | | | | | \$ 286,860 | | | | |
| 228 | 2020 | DUMP TCK-GMC | PETERBILT | 2227 | \$ 287,700 | | | | | | | | | | | | | | | | \$ 448,227 | | | | | | |
| 230 | 2017 | FORD | 3/4 t 4x4 pu | 53635 | \$ 82,000 | | | | \$ 89,604 | | | | | | | | | | \$ 120,420 | | | | | | | | |
| 232 | 2003 | CHEV | 1 Ton service | 77403 | \$ 107,000 | \$ 107,000 | | | | | | | | | | | | | | | | | | | \$ 193,254 | | |
| 233 | 2022 | FORD | F-150 Ext. cab 4x4 | 13510 | \$ 62,000 | | | | | | | | \$ 78,540 | | | | | | | | | | \$ 105,551 | | | | |
| 502 | 2012 | CHEV | Colorado 4x4 | 79969 | \$ 55,000 | | | \$ 58,350 | | | | | | | | | | | | \$ 83,193 | | | | | | | |
| 237 | 2017 | FORD | Explorer | 21190 | \$ 56,000 | | | | \$ 61,193 | | | | | | | | | | \$ 82,238 | | | | | | | | |
| 238 | 2017 | FORD | F-350 Ext. cab 4x4 | 50661 | \$ 82,000 | | | | \$ 89,604 | | | | </ | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------|------|----------------|--------------------|-------|------------|--|------------|-----------|--|-----------|-----------|--|--|--|------------|--|------------|--|--|------------|------------|--|--|--|--|--|
| G-4 | 2008 | KOHLER GEN SET | LIFT BP 100KW | 544 | \$ 80,000 | | | | | | | | | | \$ 104,382 | | | | | | | | | | | |
| G-6 | 1997 | KOHLER GEN SET | LIFT E 60KW | 718 | \$ 78,000 | | | \$ 85,233 | | | | | | | | | | | | | | | | | | |
| G-7 | 1998 | KOHLER GEN SET | LIFT F 60KW | 614 | \$ 78,000 | | | | | \$ 87,790 | | | | | | | | | | | | | | | | |
| G-8 | 1998 | KOHLER GEN SET | LIFT K-3 60KW | 638 | \$ 78,000 | | | | | \$ 87,790 | | | | | | | | | | | | | | | | |
| G-9 | 2001 | KOHLER GEN SET | LIFT L 60KW | 1280 | \$ 78,000 | | | | | | \$ 93,136 | | | | | | | | | | | | | | | |
| G-18 | 2011 | KOHLER GEN SET | LIFT 4 25KW | 938 | \$ 78,000 | | | | | | | | | | | | \$ 111,209 | | | | | | | | | |
| G-19 | 2011 | KOHLER GEN SET | LIFT 3 25KW | 797 | \$ 78,000 | | | | | | | | | | | | \$ 111,209 | | | | | | | | | |
| G-22 | 2013 | KOHLER GEN SET | LIFT S12 | 266 | \$ 78,000 | | | | | | | | | | | | | | | \$ 121,521 | | | | | | |
| G-23 | 2015 | KOHLER GEN SET | LIFT HOSP. 99TH | 378 | \$ 78,000 | | | | | | | | | | | | | | | | \$ 125,167 | | | | | |
| 243 | 1999 | GENERATOR/ONAN | Trailer Mount | 653 | \$ 260,000 | | \$ 267,800 | | | | | | | | | | | | | | | | | | | |
| 301 | 2020 | FORD | F-350 Ext. cab 4x4 | 13921 | \$ 82,000 | | | | | | | | | | | | \$ 113,507 | | | | | | | | | |
| 303 | 2020 | FORD | F-350 Ext. cab 4x4 | 18298 | \$ 82,000 | | | | | | | | | | | | \$ 113,507 | | | | | | | | | |
| 304 | 2015 | CHEVY | 1/2 t 4x4 Pickup | 97091 | \$ 62,000 | | | | | | \$ 74,031 | | | | | | | | | | | | | | | |
| 236 | 2000 | FORD | F-550 SERVICE T | 71940 | \$ 140,000 | | \$ 148,526 | | | | | | | | | | | | | | | | | | | |

Estimated Annual Cost \$ 2,142,000 \$ - \$ 525,300 \$ 148,526 \$ 85,233 \$ 260,813 \$ - \$ 257,590 \$ - \$ 95,930 \$ 104,382 \$ - \$ 227,014 \$ 222,418 \$ - \$ - \$ 121,521 \$ 125,167 \$ - \$ 425,608 \$ - \$ - \$ -

Stormwater Division (38)

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----|------|---------------|--------------------|-------|------------|------------|--|-----------|--|--|------------|--|-----------|--|------------|------------|-----------|--|--|------------|--|--|--|--|------------|--|
| 402 | 2020 | FORD | F-350 Ext. cab 4x4 | 17967 | \$ 82,000 | | | | | | | | | | | \$ 113,507 | | | | | | | | | | |
| 418 | 2017 | CHPER-VERMEER | BC1000 | 404 | \$ 52,200 | | | | | | | | | | | | \$ 76,657 | | | | | | | | | |
| 454 | 2008 | FORD | F-350 Dump | 40557 | \$ 102,000 | \$ 102,000 | | | | | | | | | | | | | | \$ 158,913 | | | | | | |
| 475 | 2017 | MULTIQUIP | Water Trailer | na | \$ 9,800 | | | \$ 10,709 | | | | | | | | | \$ 14,392 | | | | | | | | | |
| 476 | 2018 | CARGOMATE | Enclosed Trailer | na | \$ 22,600 | | | \$ 24,696 | | | | | | | | | \$ 33,189 | | | | | | | | | |
| 37 | 2002 | SPECTRE | Trailer 1 1/2 T | na | \$ 15,000 | | | \$ 16,883 | | | | | | | | | | | | \$ 22,689 | | | | | | |
| 234 | 2012 | FORD | F-250 Ext. cab 4x4 | 69041 | \$ 75,000 | | | \$ 84,413 | | | | | | | | | | | | \$ 113,444 | | | | | | |
| 259 | 2011 | Carry-On | Enclosed Trailer | na | \$ 22,600 | | | | | | | | \$ 28,629 | | | | | | | | | | | | | |
| 257 | 2011 | KUBOTA | KX121 | 1444 | \$ 140,000 | | | | | | \$ 172,182 | | | | | | | | | | | | | | | |
| 261 | 2014 | PJ TRAILER | 14K TILT | na | \$ 15,000 | | | \$ 17,389 | | | | | | | | | | | | | | | | | \$ 27,904 | |
| 248 | 2014 | SWEEPER | SCHWARZE | 1516 | \$ 375,000 | \$ 375,000 | | | | | | | | | \$ 503,969 | | | | | | | | | | \$ 677,292 | |

Estimated Annual Cost \$ 375,000 \$ 375,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 503,969 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 677,292 \$ -

Street Division (42)

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| 226 | 2023 | LOADER/CASE | 321F | 40 | \$ 161,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----|------|-------------|------|----|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|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Estimated Annual Cost \$ 941,200 \$ - \$ - \$ 176,109 \$ 89,604 \$ 84,413 \$ 17,389 \$ 16,717 \$ 179,561 \$ - \$ - \$ - \$ - \$ 8,554 \$ 120,420 \$ 113,444 \$ - \$ 448,227 \$ 259,191 \$ - \$ 291,687 \$ 27,904 \$ 26,045

Fleet Division (48)

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------|------|------------------|--------------------|-------|-----------|--|--|--|-----------|-----------|--|--|--|--|--|--|--|--|--|------------|--|------------|--|--|-----------|--|
| 35 | 2008 | CHEV | 1500 Ext. 4X4 | 96824 | \$ 62,000 | | | | \$ 69,782 | | | | | | | | | | | | | | | | | |
| 24 | 2020 | FORD | F-350 Ext. cab 4x4 | 11244 | \$ 82,000 | | | | | \$ 97,912 | | | | | | | | | | \$ 131,586 | | | | | | |
| 21 | 2020 | FORD | F-350 Ext. cab 4x4 | 22400 | \$ 82,000 | | | | | \$ 97,912 | | | | | | | | | | \$ 131,586 | | | | | | |
| 245 | 2023 | LIFT-TRUCK-TOYO. | 40H | 2 | \$ 46,000 | | | | | | | | | | | | | | | | | | | | \$ 83,081 | |
| G-25 | 2017 | KOHLER GEN SET | 125KW P.W. | 679 | \$ 78,000 | | | | | | | | | | | | | | | | | \$ 132,790 | | | | |

Estimated Annual Cost \$ 350,000 \$ - \$ - \$ - \$ - \$ 69,782 \$ - \$ 195,824 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 263,172 \$ - \$ 132,790 \$ - \$ 83,081 \$ -

Parks Department (76)

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----|------|-------------|--------------------|--------|------------|-----------|------------|-----------|-----------|------------|-----------|-----------|------------|-----------|------------|-----------|--|------------|-----------|------------|------------|-----------|-----------|--|------------|
| 401 | 2008 | FORD | F-250 Ext. cab 4x4 | 124477 | \$ 75,000 | | \$ 77,250 | | | | | | | | \$ 103,522 | | | | | | | | | | \$ 139,522 |
| 403 | 2009 | FORD | F-350 4X4 | 96750 | \$ 82,000 | | \$ 86,994 | | | | | | | | | | | | | \$ 135,534 | | | | | |
| 404 | 2011 | FORD | F-350 Ext. cab 4x4 | 82363 | \$ 82,000 | | | | | \$ 100,850 | | | | | | | | | | \$ 135,534 | | | | | |
| 405 | 2020 | FORD | F-350 Ext. cab 4x4 | 21847 | \$ 82,000 | | | | | | | | | | \$ 127,753 | | | | | | | | | | |
| 406 | 2008 | TORO | 4100D | 1214 | \$ 120,000 | | \$ 127,308 | | | | | | | | \$ 171,091 | | | | | | | | | | \$ 229,932 |
| 409 | 2021 | TORO | 54" Walkbehind | 245 | \$ 12,700 | | \$ 13,473 | | | \$ 15,619 | | | | | | \$ 18,107 | | | | \$ 20,990 | | | | | |
| 412 | 2013 | MOWER-TORO | 4700 M#30868 | 3089 | \$ 150,000 | | \$ 159,135 | | | | | | \$ 201,587 | | | | | | | | \$ 255,365 | | | | |
| 421 | 1999 | PAROS | Trailer 2 1/2 T | na | \$ 20,000 | | \$ 21,218 | | | | | | | | | | | | \$ 33,057 | | | | | | |
| 422 | 2023 | EAGLE | Trailer 1 1/2 T | na | \$ 12,000 | | | | | | | \$ 16,127 | | | | | | | | | | \$ 21,673 | | | |
| 423 | 2020 | KUBOTA | SIDE BY SIDE | 154 | \$ 21,600 | | | | | | | | | | \$ 33,652 | | | | | | | | | | |
| 430 | 2020 | KUBOTA | L4701 TRACTOR | 254 | \$ 62,900 | | | | | | | | | | \$ 97,996 | | | | | | | | | | |
| 433 | 2020 | TORO | 54" Walkbehind | 598 | \$ 12,700 | | \$ 13,081 | | | \$ 15,164 | | | | | \$ 17,579 | | | | | \$ 20,379 | | | | | \$ 23,625 |
| 434 | 2008 | FORD | F-250 | 83750 | \$ 75,000 | | | | \$ 84,413 | | | | | | | | | \$ 113,444 | | | | | | | |
| 437 | 2022 | EAGLE | Trailer 1 1/2 T | na | \$ 12,000 | | | | | | | \$ 15,201 | | | | | | | | | | | | | |
| 441 | 2007 | TORO | Sand Pro 2020 | 1104 | \$ 20,000 | \$ 20,000 | | | | | | | | \$ 26,878 | | | | | | | | | \$ 36,122 | | |
| 41 | 2003 | TORO | Sand Pro 2020 | 854 | \$ 20,000 | | \$ 21,218 | | | | | | | | \$ 27,684 | | | | | | | | | | \$ 37,205 |
| 442 | 2020 | TORO | GM3500D | 801 | \$ 65,000 | | | | | \$ 77,613 | | | | | | | | | | \$ 117,397 | | | | | |
| 444 | 2023 | PJ TRAILER | Trailer | na | \$ 12,000 | | | | | | | | | | | | | \$ 18,151 | | | | | | | |
| 460 | 2013 | TORO | Z450 | 580 | \$ 16,500 | | \$ 17,505 | | | | \$ 20,293 | | | | | \$ 23,525 | | | | \$ 27,272 | | | | | |
| 465 | 2022 | YAMAHA | YFM45KPAM | 50 | \$ 13,800 | | | | | | | \$ 17,481 | | | | | | | | | | \$ 23,494 | | | |
| 467 | 2013 | DR MOWER | Walk Behind | na | \$ 12700 | | \$ 13,081 | | | \$ 15,164 | | | | | \$ 17,579 | | | | | \$ 20,379 | | | | | \$ 23,625 |
| 470 | 2023 | TORO BLOWER | Towbehind Buff. | 5 | \$ 13,000 | \$ 13,000 | | | | | | | | \$ 17,995 | | | | | | | | | \$ 23,479 | | |
| 472 | 2011 | PJ TRAILER | TILT 14K | na | \$ 20,000 | | | | | \$ 23,881 | | | | | | | | | | \$ 32,094 | | | | | |
| 477 | 2018 | CARGOMATE | Enclosed Trailer | na | \$ 22,600 | | | \$ 24,696 | | | | | | | | | | \$ 33,189 | | | | | | | |
| 503 | 2012 | Chevrolet | Colorado | 56257 | \$ 55,000 | | \$ 58,350 | | | | | | | | | | | | \$ 83,193 | | | | | | |
| 217 | 2018 | PJ TRAILER | 7K TILT | na | \$ 12,000 | | | | \$ 13,506 | | | | | | | | | | \$ 18,151 | | | | | | |

Estimated Annual Cost \$ 1,386,100 \$ 135,000 \$ 251,938 \$ 356,675 \$ 60,101 \$ 114,802 \$ - \$ 131,822 \$ 136,762 \$ 32,682 \$ 16,127 \$ 246,460 \$ 710,363 \$ 41,632 \$ 157,427 \$ 255,628 \$ 158,913 \$ 190,249 \$ 352,387 \$ 278,859 \$ 21,673 \$ 59,601 \$ 453,909

Total Cost \$ 13,882,477 \$ 2,016,000 \$ 2,038,647 \$ 1,078,088 \$ 1,461,011 \$ 684,893 \$ 1,614,868 \$ 1,458,798 \$ 316,323 \$ 2,674,671 \$ 361,856 \$ 2,497,520 \$ 1,675,697 \$ 757,064 \$ 2,532,087 \$ 653,440 \$ 280,434 \$ 2,355,707 \$ 789,287 \$ 3,809,291 \$ 313,360 \$ 1,936,583 \$ 1,472,195

A9: Glossary of Common Budget Terms



GLOSSARY OF COMMONLY USED BUDGET TERMS

Accrual Basis-A method of accounting in which revenue is recorded in the period in which it is earned (whether or not it is collected in that period), and expenses are reported in the period when they are incurred (not when the disbursements are made). This method differs from the cash basis of accounting, in which income is considered earned when received and expenses are recorded when paid.

Administrative Departments- Refers to organizational units or departments that primarily provide services to other departments or divisions.

Accounts receivable (AR)- The amount of money owed by customers to the City after services have been delivered and/or used.

Accounts payable (AP)- The amount of money the City owes vendors and other agencies in return for goods and/or services they have delivered.

Agency Fund- A governmental accounting classification used to describe those situations where one jurisdiction is acting on behalf of another.

Assessed Valuation- The value assigned to properties within the city that is used in computing the property taxes to be paid by property owners.

BARS- The Budgeting, Accounting, and Reporting System for accounting systems prescribed by the Washington State Auditor's Office.

Benefits -City-provided employee benefits, such as social security insurance, retirement, worker's compensation, life insurance, medical insurance, vision insurance. and dental insurance.

Biennial Budget- A budget covering a two-year period. Under state law, a biennium begins with an odd numbered year

Budget- A financial plan of operations for the city. It is a plan, not a list of accounts and amounts.

Budget - Adopted and Proposed- The Mayor submits to the City Council a recommended expenditure and revenue level for all City operations for the coming fiscal year as the Proposed Budget. When the City Council agrees upon the revenue and expenditure levels, the Proposed Budget becomes the Adopted Budget, funds are appropriated, and legal expenditure limits are established.

Budget Calendar- The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

Capital Improvement Plan (CIP)- The element of the budget that deals with the expenditure of funds on durable capital facilities and equipment, typically with a value of more than \$50,000.

Capital Project- A single project within the Capital Improvement Plan.

Cash Flow- The revenue or expenditures expected to be generated through daily receipts and

payments over a period.

Charges for Services- A revenue category that includes a charge for a specific service. These primarily include park recreation fees, law enforcement services, zoning fees, and other miscellaneous fees.

Chart of Accounts- A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

Costs Allocation- The assignment of applicable costs incurred by a central services department (like “administrative or technology services”) to a fund based on the benefit to the fund being assessed.

Councilmanic Bonds- Bonds that can be authorized by the city council without a vote of the public in an amount up to .75 percent of the assessed valuation of the city.

Debt Service- Interest and principal payments on debt.

Debt Service Funds- The type of fund that accounts for the payment of debt service on general obligations of the city.

Enterprise Fund- A type of proprietary fund in which the direct beneficiaries pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management.

Fund- A self-balancing group of accounts that includes revenues and expenditures.

GAAFR "Governmental Accounting, Auditing and Financial Reporting."- The "blue book" published by the Municipal Finance Officers Association (now the Government Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.

“GAAP” Generally Accepted Accounting Principles- which are mostly determined by the GASB for governments.

“GASB” Governmental Accounting Standards Board- which determines the underlying principles to be used in accounting for governmental activities.

General Fund- The fund of the city that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, parks, museums and administration. This is the main operating fund of the City.

General Obligations- Bonds or other indebtedness of the city for which the pledge made for repayment is the full faith and credit of the city.

Governmental Fund Types- Funds that provide general government services. These include the general fund, special revenue funds, capital projects funds and debt service funds.

Intergovernmental Revenues- Interfund charges to pay for quasi external transactions of the fund.

Internal Controls- A system of controls established by the city that are designed to safeguard

the assets of the city and provide reasonable assurances as to the accuracy of financial data.

Internal Service Funds- A type of proprietary fund that accounts for the goods and services provided to other units of the city. Payment by the benefiting unit is intended to fund the costs of providing such services.

Levy Rate- The property tax percentage rate used in computing the property tax amount to be paid.

Licenses and Permits- A revenue category of the city derived from business licenses and building or development permits.

Operating Budget- The annual appropriation to maintain the provision of city services to the public. **“PERS” Public Employee Retirement System-** The state system for public employment retirement applicable in most cities for employees, except where LEOFF is applicable.

Program- A group of services within a department, aligned by common purpose.

Proposed Budget- That budget which is proposed by the Administration to the council and has not yet been adopted by the council.

Proprietary Funds- A group of funds that account for the activities of the city that are of a proprietary or “business” character, such as the Water, Sewer and Storm Water Funds.

Public Safety- A term used to define the combined budget of the police and fire departments.

Reclassification Request- A request to change the job title or classification for an existing position.

Regular Full-Time- Defined as a position budgeted for 2,088 compensated hours per year, 40 hours per week, 80 hours per pay period, and is also known as one full-time equivalent (FTE).

Regular Part-Time- Defined as a position designated as part time, and requiring an average of 20 hours or more, but less than 40 hours of work per week during the year. This equates to an FTE value of at least 0.50 and no more than 0.99.

Reorganization- Refers to changes in the budget and reporting structure within departments.

Return on investment (ROI)- A measure used to evaluate the financial performance relative to the amount of money that was invested. The ROI is calculated by dividing the net profit by the cost of the investment. The result is often expressed as a percentage.

Revenue- Income received by the City in support of our program of services to the community. It includes such items as property taxes, fees, user charges, grants, and fines. Interest income and miscellaneous revenue.

Revenue Bonds- Bonds sold by the city that are secured only by the revenues of a particular system, usually the water/sewer fund and the regional water fund.

Special Revenue Funds- General government funds for which the source of monies is dedicated to a specific purpose.

Standard Work Year- 2,080 hours a year, 260 days (except leap year).

Salaries and Wages- Most City employees are paid a monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.

Supplemental Appropriation- An appropriation approved by the Council after the initial budget appropriation. Council approves supplemental appropriations during the year and budget amendment ordinances are approved mid-year and year-end.