



## FINANCE & ADMINISTRATION COMMITTEE & COMMITTEE OF THE WHOLE HYBRID MEETING

Tuesday, September 20, 2022, at 6:30 PM

Snoqualmie City Hall, 38624 SE River Street & Zoom

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### COMMITTEE MEMBERS

James Mayhew, Chair

Councilmembers: Cara Christensen and Bryan Holloway

*This meeting will be conducted in person and remotely using teleconferencing technology provided by Zoom.*

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Press \*9 to raise your hand to speak. Raising your hand signals the meeting moderator that you have a comment.

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- 4) Please confirm that your audio works prior to participating.

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### CALL TO ORDER & ROLL CALL

### AGENDA APPROVAL

### PUBLIC COMMENTS

### MINUTES

- [1.](#) Approval of the minutes dated September 7, 2022.

### APPROVAL OF WARRANTS / CLAIMS

- [2.](#) Consideration of Claims Approval Report dated September 26, 2022.

### AGENDA BILLS *(After F&A review, the agenda bill may be placed on the next City Council Meeting Agenda.)*

- [3.](#) **AB22-074:** Financial Management Policy

**Recommended Action:** F&A to review final revised Financial Management Policy and forward to City Council for consideration at the September 26, 2022 regular city council meeting.

### DISCUSSION

- [4.](#) Finance & Administration Work Plan Update.
5. Enterprise Resource Planning (ERP) Project Update
- [6.](#) Quarterly Financial Performance Report – Q2 Report and Sample Framework

### CITY COUNCIL AGENDA REVIEW

- [7.](#) Review Draft City Council Agenda September 26, 2022 and September 27, 2022.

### ADJOURNMENT

Finance & Administration Committee & Committee of the Whole Hybrid Meeting  
September 20, 2022



## FINANCE & ADMINISTRATION COUNCIL COMMITTEE & COMMITTEE OF THE WHOLE HYBRID MEETING MINUTES SEPTEMBER 7, 2022

*This meeting was conducted in person and remotely using teleconferencing technology provided by Zoom*

### CALL TO ORDER & ROLL CALL

Committee Chair Mayhew called the meeting to order 6:33 PM

**Committee Members:** Chair James Mayhew, Councilmember Cara Christensen, Councilmember Holloway were present.

Mayor Ross was present.

#### City Staff:

Mike Sauerwein, City Administrator

Gail Folkins, Acting City Clerk

Jennifer Ferguson, Finance Director

Emily Arteché, Community Development Director

Jason Rogers, Senior Planner

Andy Latham, IT

**AGENDA APPROVAL:** Committee approved the agendas with noted corrections to 8/29 and 8/30 minutes.

**PUBLIC COMMENTS** - There were no requests to speak.

### MINUTES:

1. Approval of the minutes: Committee approved the following Minutes.
  - a. August 16, 2022, Finance and Administration Meeting
  - b. August 29, 2022, Special Finance and Administration Meeting
  - c. August 30, 2022, Special Finance and Administration Meeting

Committee approved the agendas with noted corrections to August 29, 2022 and August 30, 2022 minutes.

### WARRANTS / CLAIMS

2. Claims Approval Report dated August 30, 2022 was approved for the September 12, 2022 City Council Consent agenda.

### AGENDA BILLS

3. AB22-099: Resolution No.1625 Adopting Snoqualmie Valley School District Capital Facilities Plan 2022-2027.

Committee recommended Agenda Bill be placed on the next City Council agenda.

4. AB22-100: Ordinance 1266 School Impact Fees for 2023.

Committee recommended Agenda Bill be placed on the next City Council agenda.

Snoqualmie Valley School District Assistant Superintendent Ryan Stokes was present to answer potential questions on AB22-099 and AB22-100.

## **DISCUSSION**

5. Finance & Administration Work Plan Update.

## **CITY COUNCIL AGENDA REVIEW**

6. Reviewed Draft City Council Agenda dated:

- a. September 12, 2022.
- b. September 13, 2022.

Draft agendas approved as presented.

## **ADJOURNMENT**

Committee Chair Mayhew adjourned the meeting at 7:16 PM.

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James Mayhew, Committee Chair

**Attest:**

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Gail Folkins, Acting City Clerk



38624 SE River Street  
PO Box 987  
Snoqualmie, WA 98065

Office: 425-888-1555  
Fax: 425-831-6041

[www.snoqualmiewa.gov](http://www.snoqualmiewa.gov)

**To:** City Council  
Finance & Administration Committee

**From:** Jennifer Ferguson, Director of Finance

**Date:** September 26, 2022

**Subject:** CLAIMS REPORT - Approval of payment for the period:  
August 25, 2022 – August 31, 2022 and ACH August 25, 2022 - September 15, 2022.

#### BACKGROUND

Per RCW 42.24.080, all claims presented against the city by persons furnishing materials, rendering services, or performing labor must be certified by the appropriate official to ensure that the materials have been furnished, the services rendered, or the labor performed as described, and that the claims are just, due, and unpaid obligations against the city, before payment can be made. Expedited processing of the payment of claims when certain conditions have been met allows for the issuance of warrants or checks in payment of claims before the legislative body has acted to approve the claims when: (1) the appropriate officers have furnished official bonds; (2) the legislative body has adopted policies that implement effective internal control; (3) the legislative body has provided for review of the documentation supporting the claims within a month of issuance; and (4) that if claims are disapproved, they shall be recognized as receivables and diligently pursued. The City of Snoqualmie meets all requirements of this state law.

Pursuant to Snoqualmie Municipal Code (SMC) Chapter 3.85, all Claims, Demands and Vouchers against the city, provides that the Finance Director or his/her designee will examine all claims prior to payment and provide periodic reporting of the payments to the City Council for final approval. Per SMC 3.85.040, to meet these requirements, the Finance Director schedules payment of claims and payroll for monthly Finance & Administration Committee review followed by full City Council approval on the consent agenda. Per SMC 3.85.050, documentation supporting claims paid and the Finance Director's written report are made available to all city council members at City Hall for 48 hours prior to the Finance and Administration Committee meeting. Following the 48-hour review period, the Finance and Administration Committee considers the claims as part of its regular agenda and recommends to the full city council whether to approve or disapprove the claims. Consistent with these requirements, this report seeks City Council approval of payment of claims and payroll batches, if applicable for the period of:

**August 25, 2022 – August 31, 2022**

**ACH August 25, 2022 – September 15, 2022**

#### ANALYSIS

All payments made during these periods were found to be valid claims against the city. Details are available in documentation provided for City Council review prior to the Finance and Administration Committee meeting. The City's internal controls include certification of the validity of all expenditures by the appropriate department and an internal audit conducted by designated finance department staff who review all claims and payroll payments. Staff performs system validation and exception reviews to validate payroll records. The Finance Director performs a random sampling review of supporting documentation for claims payments to ensure validity, as well as regularly reviews its processes to ensure appropriate internal controls are in place. The City issues disbursements for claims and payroll via the following methods:

S:\Secured Finance Documents, Claims Approval for F & A Committee



The foregoing amounts were budgeted in the 2021-2022 biennial budget, and sufficient funds to cover these payments, as appropriate.

<b>Total</b>	<b>\$ 10,644,169.81</b>
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I, the undersigned, do hereby certify under penalty of perjury that the claims and payroll warrant and/or checks itemized above were issued to pay just, due, and unpaid obligations of the City of Snoqualmie for materials furnished, services rendered, or labor performed, and that I am authorized to authenticate and certify the foregoing.

Jennifer Ferguson, Director of Finance  
Auditing Officer

☐ Approve payment of claims and payroll as documented in this report. Submit to Council consent agenda

☐ Do not approve and provide alternate direction to staff

5

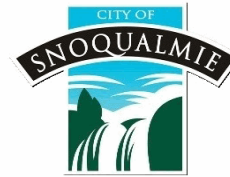
# Accounts Payable

## Blanket Voucher Approval Document

Item 2.

#36

User: TWood  
Printed: 08/25/2022 - 11:10AM  
Warrant Request Date: 8/25/2022  
DAC Fund:



Batch: 00005.08.2022 - 8-25-22 Check Run

City of Snoqualmie

Claims presented to the City to be paid in the amount of \$ 1,028,766.20  
for claims warrants numbered 58810 through 58894 & dated 8-25-22.

Line	Claimant	Voucher No.	Amount
1	911 Supply Inc.	000058810	4,997.30
2	Access	000058811	631.57
3	AED Superstore	000058812	94.75
4	Amazon Capital Services	000058813	3,060.11
5	AtWork! Commercial Enterprises LLC	000058814	113,622.75
6	Bainbridge Associates LLC	000058815	1,197.90
7	Beacon Athletics LLC	000058816	2,965.35
8	Berry Dunn McNeil & Parker LLC	000058817	6,270.00
9	Cafe Minee LLC	000058818	14,170.16
10	Carmichael's True Value Hardware	000058819	703.74
11	Chinook Lumber, Inc.	000058820	425.80
12	City of Issaquah Finance Dept.	000058821	72,912.87
13	City of Snoqualmie (UB)	000058822	78,447.21
14	Complete Office (PD Acct.)	000058823	525.66
15	Corporate Payment Systems	000058824	3,835.13
16	Crystal Springs	000058825	185.58
17	Diamond, Barbara	000058826	4,750.00
18	Eastside Baby Corner	000058827	1,125.00
19	Empower Youth Network	000058828	20,000.00
20	Fehr & Peers	000058829	5,102.50
21	Fisher Scientific	000058830	641.07
22	Friends of Youth	000058831	10,000.00
23	Funflicks	000058832	5,861.54
24	Girard Resources & Recycling, LLC	000058833	794.84
25	Governmentjobs.com, Inc.	000058834	9,791.70
26	Grainger	000058835	611.60
27	HD Supply Facilities Maint., Ltd	000058836	781.21
28	Helping Hands Ministry	000058837	2,375.00
29	Issaquah Honda Kubota	000058838	392.47
30	J.J. Keller & Associates, Inc.	000058839	3,914.96
31	KC Finance	000058840	6,246.00
32	Ken's Towing	000058841	229.01
33	Level 3 Communications, LLC	000058842	2,314.34
34	LifeWire	000058843	2,000.00
35	LiftOff, LLC	000058844	48,985.20
36	Macdonald-Miller	000058845	12,798.46
37	Mamma's Hands	000058846	6,000.00
38	Matzke Polygraph, LLC	000058847	150.00
39	Maxwell Equipment Company, Inc.	000058848	4,200.00
40	McMaster-Carr	000058849	167.38
41	Miller's Equipment & Rent All Inc.	000058850	1,595.39

Page Total: \$454,873.55

Line	Claimant	Voucher No.	Amount	Item 2.
42	Minuteman Press	000058851	811.45	
43	Moberly, Lynn	000058852	12,000.00	
44	Mt. Si Artist Guild	000058853	400.00	
45	Mt. Si Senior Center	000058854	16,115.00	
46	Navia Benefit Solutions	000058855	418.00	
47	North Bend Auto Parts, Inc. (Fleet)	000058856	2,317.95	
48	North Bend Chevrolet	000058857	994.25	
49	Northwest Cascade	000058858	90,561.24	
50	Northwest Hydraulic Consultants, Inc	000058859	33,713.65	
51	Northwest Safety Clean	000058860	41.33	
52	Norton LifeLock Inc.	000058861	1,590.05	
53	Orkin	000058862	327.41	
54	Pacific Civil and Infrastructure	000058863	284,082.94	
55	Pacific Fire & Security Inc.	000058864	109.44	
56	Platt 135890	000058865	42.81	
57	Polydyne Inc.	000058866	21,765.85	
58	Pre-Employ.com	000058867	14.90	
59	R & R Rentals	000058868	784.61	
60	RH2 Engineering, Inc.	000058869	358.75	
61	Robert Half	000058870	13,976.74	
62	Seattle Commercial Sign	000058871	253.05	
63	SiteOne Landscape Supply, LLC	000058872	244.42	
64	Snoqualmie Valley Food Bank	000058873	25,000.00	
65	Snoqualmie Valley School Dist. #410	000058874	18,562.10	
66	Snoqualmie Valley Shelter Services	000058875	10,000.00	
67	Soul Purpose Painting	000058876	750.00	
68	Squak Mountain Nursery, LLC	000058877	10,650.73	
69	Stericycle, Inc. (FD)	000058878	10.36	
70	Stericycle, Inc. (PD)	000058879	69.69	
71	Tenelco Inc.	000058880	5,009.25	
72	The Grange Supply, Inc.	000058881	60.54	
73	The Trail Youth	000058882	7,028.50	
74	Thomson Reuters - West Pymt. Center	000058883	205.82	
75	Uline	000058884	1,180.36	
76	Valley Defenders, PLLC	000058885	6,650.00	
77	Verizon Wireless (F.D.)	000058886	54.35	
78	VWR International LLC	000058887	670.29	
79	WA Finance Officers Association	000058888	875.00	
80	WA ST Patrol - B & F Servs	000058889	251.75	
81	Waste Management - AS Payment Agent	000058890	150.51	
82	Werre, Chris	000058891	75.00	
83	WesSpur Tree Equipment, Inc.	000058892	539.49	
84	Wilbur-Ellis Company	000058893	4,098.07	
85	YourMembership.com, Inc.	000058894	1,077.00	
Page Total:			\$573,892.65	
Grand Total:			\$1,028,766.20	

# Accounts Payable

## Check Detail

User: TWood  
Printed: 09/13/2022 - 2:31PM



Item 2.

Check Number	Check Date			Amount
911 supp - 911 Supply Inc. Line Item Account				
58810	08/25/2022			
Inv	INV-2-20612			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
08/03/2022	PD uniform patches	001-08-009-521-22-31-050		264.24
08/03/2022	PD uniform patches	014-08-012-521-22-31-050		264.24
Inv INV-2-20612 Total				528.48
Inv	INV-2-20628			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
08/03/2022	D Doucett body armor	014-08-012-521-22-31-050		1,515.91
Inv INV-2-20628 Total				1,515.91
Inv	INV-2-20639			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
08/03/2022	A Lemmon Class A uniform	014-08-012-521-22-31-050		330.59
Inv INV-2-20639 Total				330.59
Inv	INV-2-20640			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
08/03/2022	C Hendricks Class A uniform	014-08-012-521-22-31-050		225.99
Inv INV-2-20640 Total				225.99
Inv	INV-2-20652			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
08/04/2022	C Miller duty jacket	001-08-009-521-22-31-050		304.88
Inv INV-2-20652 Total				304.88
Inv	INV-2-20662			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
08/04/2022	J Meadows uniforms	001-08-009-521-22-31-050		640.28
Inv INV-2-20662 Total				640.28
Inv	INV-2-20780			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
08/09/2022	J Meadows uniforms	001-08-009-521-22-31-050		321.73

Inv INV-2-20780 Total	321.73
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Inv    INV-2-20868	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	N Schulgen Class A uniform	001-08-009-521-22-31-050	336.08

Inv INV-2-20868 Total	336.08
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Inv    INV-2-20887	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/11/2022	J Aguirre jumpsuit	001-08-009-521-22-31-050	483.81

Inv INV-2-20887 Total	483.81
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Inv    INV-2-20888	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/11/2022	C Smith baseball hat	014-08-012-521-22-31-050	36.48

Inv INV-2-20888 Total	36.48
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Inv    INV-2-20894	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/11/2022	C Hendricks short sleeve PD uniform shirt	014-08-012-521-22-31-050	93.57

Inv INV-2-20894 Total	93.57
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Inv    INV-2-20895	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/11/2022	C Hendricks academy short sleeve shirt	014-08-012-521-22-31-050	35.22

Inv INV-2-20895 Total	35.22
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Inv    INV-2-20982	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/15/2022	B Lynch uniforms	001-08-009-521-22-31-050	144.28

Inv INV-2-20982 Total	144.28
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58810 Total:	4,997.30
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911 supp - 911 Supply Inc. Total:	4,997.30
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**aim - Access Line Item Account 511-25-054-518-50-41-000**

58811                      08/25/2022	
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Inv    9569503	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/31/2022	pro svcs Genera	511-25-054-518-50-41-000	631.57

Inv 9569503 Total	631.57
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58811 Total: 631.57

**aim - Access Total:** 631.57

**aed - AED Superstore Line Item Account**

58812      08/25/2022

Inv    INV3043826

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/09/2022	AED Adult training cartridge	001-09-014-522-10-49-100	94.75

Inv INV3043826 Total 94.75

58812 Total: 94.75

**aed - AED Superstore Total:** 94.75

**amazoncap - Amazon Capital Services Line Item Account**

58813      08/25/2022

Inv    19XQ-GD3X-LQHK

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/13/2022	meeting room A/V upgrade components	001-10-017-525-60-35-900	1,124.19

Inv 19XQ-GD3X-LQHK Total 1,124.19

Inv    1DXQ-C4HK-3F3Q

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/28/2022	IT: USB dock cables x10	502-11-021-518-88-31-820	174.10

Inv 1DXQ-C4HK-3F3Q Total 174.10

Inv    1FGJ-N61D-49P1

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/28/2022	nuts/bolts/fasteners for playground equipment	001-12-028-576-80-31-300	53.56

Inv 1FGJ-N61D-49P1 Total 53.56

Inv    1QC4-HVPF-QF96

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/14/2022	patrol vehicle wash supplies	001-08-009-521-22-31-910	96.11

Inv 1QC4-HVPF-QF96 Total 96.11

Inv    1RRJ-HVJP-D7JF

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/09/2022	IT: In/Out board	502-11-020-518-88-31-300	76.22

Inv 1RRJ-HVJP-D7JF Total 76.22

Inv      1VYP-M99G-6CH1

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/10/2022	rainproof pens & notebooks for field use	001-12-028-576-80-31-300	312.72

Inv 1VYP-M99G-6CH1 Total 312.72

Inv      1W3H-FN3C-37T6

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	toner for HR printer	001-06-075-518-10-31-000	84.88

Inv 1W3H-FN3C-37T6 Total 84.88

Inv      1W4W-916N-G4KX

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/02/2022	urinal fluid & flag cranks	001-12-028-576-80-31-300	1,138.33

Inv 1W4W-916N-G4KX Total 1,138.33

58813 Total: 3,060.11

**amazoncap - Amazon Capital Services Total:**

3,060.11

**atwork - AtWork! Commercial Enterprises LLC Line Item Account**

58814      08/25/2022

Inv      PS-INV104119

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	mini parks landscape maintenance May 2022	001-12-028-576-80-48-150	17,528.82

Inv PS-INV104119 Total 17,528.82

Inv      PS-INV104120

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	right of way landscape maintenance May 2022	001-16-035-542-70-48-150	6,103.63
05/31/2022	stormwater landscape maintenance May 2022	403-22-050-531-30-48-150	14,241.80

Inv PS-INV104120 Total 20,345.43

Inv      PS-INV104232

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/30/2022	right of way landscape maintenance June 2022	001-16-035-542-70-48-150	6,103.63
06/30/2022	stormwater landscape maintenance June 2022	403-22-050-531-30-48-150	14,241.80

Inv PS-INV104232 Total 20,345.43

Inv      PS-INV104233

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/30/2022	mini parks landscape maintenance June 2022	001-12-028-576-80-48-150	17,528.82

Inv PS-INV104233 Total 17,528.82

Inv      PS-INV104295

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/31/2022	mini parks landscape maintenance July 2022	001-12-028-576-80-48-150	17,528.82

Inv PS-INV104295 Total	17,528.82
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Inv      PS-INV104297

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/31/2022	stormwater landscape maintenance July 2022	403-22-050-531-30-48-150	14,241.80
07/31/2022	right of way landscape maintenance July 2022	001-16-035-542-70-48-150	6,103.63

Inv PS-INV104297 Total	20,345.43
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58814 Total:	113,622.75
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**atwork - AtWork! Commercial Enterprises LLC Total:**

113,622.75

**baina - Bainbridge Associates LLC Line Item Account**

58815      08/25/2022

Inv      000064

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/11/2022	bi monthly calibrations of sensors	402-20-040-535-80-48-000	1,197.90

Inv 000064 Total	1,197.90
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58815 Total:	1,197.90
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**baina - Bainbridge Associates LLC Total:**

1,197.90

**beacon - Beacon Athletics LLC Line Item Account**

58816      08/25/2022

Inv      0555903-IN

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/17/2022	soccer nets	001-12-028-576-80-31-300	2,965.35

Inv 0555903-IN Total	2,965.35
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58816 Total:	2,965.35
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**beacon - Beacon Athletics LLC Total:**

2,965.35

**berrdun - Berry Dunn McNeil & Parker LLC Line Item Account**

58817      08/25/2022

Inv      419583

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/17/2022	IT: ERP project	502-11-023-594-18-41-040	6,270.00

Inv 419583 Total	6,270.00
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58817 Total: 6,270.00

**berrdun - Berry Dunn McNeil & Parker LLC Total:** 6,270.00

**cafemin - Cafe Minee LLC Line Item Account**

58818      08/25/2022

Inv      ARPA 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	ARPA Recipient	150-13-130-558-70-49-461	14,170.16

Inv ARPA 2022 Total 14,170.16

58818 Total: 14,170.16

**cafemin - Cafe Minee LLC Total:** 14,170.16

**ctv - Carmichael's True Value Hardware Line Item Account**

58819      08/25/2022

Inv      B329208

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/27/2022	maint/repair supplies	001-12-028-576-80-31-300	21.77

Inv B329208 Total 21.77

Inv      B329293

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/28/2022	streets	001-16-035-542-30-31-300	13.06

Inv B329293 Total 13.06

Inv      B329307

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/28/2022	water	401-18-037-534-81-31-300	10.87

Inv B329307 Total 10.87

Inv      B329401

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/29/2022	maint/repair supplies	001-12-028-576-80-31-300	33.52

Inv B329401 Total 33.52

Inv      B329446

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/29/2022	maint/repair supplies	001-12-028-576-80-31-300	43.54

Inv B329446 Total 43.54

Inv      B329486

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/30/2022	maint/repair supplies	001-12-028-576-80-31-300	12.51

Inv B329486 Total	12.51
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Inv      B329578

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/01/2022	waste water	402-20-040-535-80-31-300	38.10

Inv B329578 Total	38.10
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Inv      B330107

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/06/2022	maint/repair supplies	001-12-028-576-80-31-300	9.79

Inv B330107 Total	9.79
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Inv      B330140

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/07/2022	maint/repair supplies	001-12-028-576-80-31-300	115.37

Inv B330140 Total	115.37
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Inv      B330628

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/12/2022	maint/repair supplies	001-12-028-576-80-31-300	11.41

Inv B330628 Total	11.41
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Inv      B330630

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/12/2022	maint/repair supplies	001-12-028-576-80-31-300	76.21

Inv B330630 Total	76.21
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Inv      B330736

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/13/2022	maint/repair supplies	001-12-028-576-80-31-300	38.09

Inv B330736 Total	38.09
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Inv      B330825

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/14/2022	water	401-18-037-534-81-31-300	39.18

Inv B330825 Total	39.18
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Inv      B330827

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/14/2022	maint/repair supplies	001-12-028-576-80-31-300	36.46

Inv B330827 Total 36.46

Inv B331221

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/18/2022	maint/repair supplies	001-12-028-576-80-31-300	137.19

Inv B331221 Total 137.19

Inv B331384

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/18/2022	maint/repair supplies	001-12-028-576-80-31-300	21.77

Inv B331384 Total 21.77

Inv B331479

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/21/2022	maint/repair supplies	001-12-028-576-80-31-300	26.73

Inv B331479 Total 26.73

Inv B331483

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/21/2022	maint/repair supplies	001-12-028-576-80-31-300	0.76

Inv B331483 Total 0.76

Inv B331573

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/22/2022	water	401-18-037-534-81-31-300	17.41

Inv B331573 Total 17.41

58819 Total: 703.74

ctv - Carmichael's True Value Hardware Total: 703.74

**cl - Chinook Lumber, Inc. Line Item Account**

58820 08/25/2022

Inv 1848988

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/01/2022	survey stakes	001-12-028-576-80-31-300	119.88

Inv 1848988 Total 119.88

Inv 1856982

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/27/2022	propane	001-12-028-576-80-31-300	29.33

Inv 1856982 Total 29.33

Inv      1857070

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/27/2022	bridge deck repair	402-20-040-535-80-35-900	101.98

Inv 1857070 Total		101.98
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Inv      1857460

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/28/2022	Snoqualmie point signs	001-12-028-576-80-31-300	174.61

Inv 1857460 Total		174.61
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58820 Total:		425.80
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**cl - Chinook Lumber, Inc. Total:**

	425.80
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**coi - City of Issaquah Finance Dept. Line Item Account**

58821      08/25/2022

Inv      22000309

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	July jail housing	001-13-117-512-50-41-115	18,892.00

Inv 22000309 Total		18,892.00
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Inv      22000310

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	dispatch	001-08-009-521-22-41-511	28,401.11
08/10/2022	dispatch	014-08-012-521-22-41-511	18,934.06

Inv 22000310 Total		47,335.17
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Inv      JULY 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/03/2022	July	001-13-117-512-50-41-115	6,685.70

Inv JULY 2022 Total		6,685.70
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58821 Total:		72,912.87
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**coi - City of Issaquah Finance Dept. Total:**

	72,912.87
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**cos - City of Snoqualmie (UB) Line Item Account**

58822      08/25/2022

Inv      07/22 UB

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/22/2022	COS Utilities - Irrigation	401-19-039-539-35-47-300	1,748.97
08/22/2022	COS Utilities - Median Irrigation	001-16-035-542-70-47-300	193.56
08/22/2022	COS Utilities - Central Svcs	511-25-054-518-50-47-300	5,724.52

08/22/2022	COS Utilities - Parks	001-12-028-576-80-47-300	49,736.01
08/22/2022	COS Utilities - River Walk	001-13-000-518-20-47-300	184.76
08/22/2022	COS Utilities - Police	001-08-009-521-50-47-300	881.31
08/22/2022	COS Utilities - WWTP	402-20-040-535-80-47-300	9,461.83
08/22/2022	COS Utilities - Streets	001-16-035-542-30-47-300	8,680.04
08/22/2022	COS Utilities - Fire	001-09-014-522-50-47-300	771.95
08/22/2022	COS Utilities - Storm Water	403-22-050-531-30-47-300	165.20
08/22/2022	COS Utilities - Water	401-18-037-534-81-47-300	899.06

Inv 07/22 UB Total 78,447.21

58822 Total: 78,447.21

**cos - City of Snoqualmie (UB) Total:** 78,447.21

**comp pd - Complete Office (PD Acct.) Line Item Account**

58823      08/25/2022

Inv    21483161-1

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/04/2022	office supplies	511-25-054-518-50-31-000	27.77

Inv 21483161-1 Total 27.77

Inv    2152382-0

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/08/2022	janitorial	511-25-054-518-50-31-000	29.63
08/08/2022	office supplies	511-25-054-518-50-31-000	269.16

Inv 2152382-0 Total 298.79

Inv    2152563-0

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/09/2022	office supplies	511-25-054-518-50-31-000	199.10

Inv 2152563-0 Total 199.10

58823 Total: 525.66

**comp pd - Complete Office (PD Acct.) Total:** 525.66

**corppay - Corporate Payment Systems Line Item Account**

58824      08/25/2022

Inv    7/22 KJ

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/23/2022	Jersey Mikes L White retirement	001-03-003-513-10-49-100	490.43
07/23/2022	Linkedin HR Mgr	001-03-003-513-10-41-000	563.17
07/23/2022	Indeed Sr Planner	001-03-003-513-10-41-000	44.04
07/23/2022	Linkedin HR Mgr/BH Spec	001-03-003-513-10-41-000	522.38
07/23/2022	Linkedin HR Mgr/BH Spec	001-03-003-513-10-41-000	593.78

Inv 7/22 KJ Total			2,213.80
Inv 7/22 MB			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/23/2022	dishwasher pods	511-25-054-518-50-31-340	20.33
07/23/2022	fire protection publications	001-09-014-522-45-43-000	263.00
07/23/2022	tailoring fee nametag	001-09-014-522-20-41-000	9.50
07/23/2022	Grammarly software annual renewal	001-09-014-522-50-31-800	141.35
Inv 7/22 MB Total			434.18
Inv 7/22 NW			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/23/2022	office lamps	001-03-003-513-10-35-210	123.86
07/23/2022	arts commission supplies	012-13-115-573-20-31-910	434.12
07/23/2022	tradeshow supplies	001-28-056-571-20-31-900	30.97
07/23/2022	music in the park supplies/green room food	001-28-061-573-20-31-900	67.30
Inv 7/22 NW Total			656.25
Inv 7/22 PP			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/23/2022	hotel D Vladis training	001-08-009-521-22-31-050	530.90
Inv 7/22 PP Total			530.90
24 Total:			3,835.13
pay - Corporate Payment Systems Total:			3,835.13
pr - Crystal Springs Line Item Account 001-08-009-521-50-45-000			
25	08/25/2022		
Inv 5310053 081422			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/14/2022	water cooler rental	001-08-009-521-50-45-000	185.58
Inv 5310053 081422 Total			185.58
25 Total:			185.58
pr - Crystal Springs Total:			185.58
- Diamond, Barbara Line Item Account			
26	08/25/2022		
Inv 6/30/22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/30/2022	Lanham arb 2/28-6/30	001-04-004-515-41-41-100	4,750.00
Inv 6/30/22 Total			4,750.00

58826 Total: 4,750.00

**BJD - Diamond, Barbara Total:** 4,750.00

**ebc - Eastside Baby Corner Line Item Account 016-03-125-565-10-49-420**

58827      08/25/2022

Inv      2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	Human Services Funding	016-03-125-565-10-49-420	1,125.00

Inv 2nd 1/2 of 2022 Total 1,125.00

58827 Total: 1,125.00

**ebc - Eastside Baby Corner Total:** 1,125.00

**svcn - Empower Youth Network Line Item Account 016-03-125-567-00-49-420**

58828      08/25/2022

Inv      2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	Human Services Funding	016-03-125-567-00-49-420	20,000.00

Inv 2nd 1/2 of 2022 Total 20,000.00

58828 Total: 20,000.00

**svcn - Empower Youth Network Total:** 20,000.00

**ma - Fehr & Peers Line Item Account 130-14-031-558-60-41-000**

58829      08/25/2022

Inv      157764

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/17/2022	pro svcs 6/25-7/29/22	310-17-507-595-30-41-000	5,102.50

Inv 157764 Total 5,102.50

58829 Total: 5,102.50

**ma - Fehr & Peers Total:** 5,102.50

**fishersc - Fisher Scientific Line Item Account**

58830      08/25/2022

Inv      5097003

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/01/2022	thermometer	402-20-040-535-80-31-510	641.07

Inv 5097003 Total	641.07
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58830 Total:	641.07
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fishersc - Fisher Scientific Total:	641.07
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**foy - Friends of Youth Line Item Account 016-03-125-567-00-49-410**

58831              08/25/2022

Inv      2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	Human Services Funding	016-03-125-567-00-49-410	10,000.00

Inv 2nd 1/2 of 2022 Total	10,000.00
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58831 Total:	10,000.00
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foy - Friends of Youth Total:	10,000.00
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**funflick - Funflicks Line Item Account**

58832              08/25/2022

Inv      9150721-1

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/17/2022	Movie Screen Rental - Movies in the Park	001-28-061-573-20-45-000	2,930.77

Inv 9150721-1 Total	2,930.77
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Inv      9150725-1

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/17/2022	Movie Screen Rental - Movies in the Park	001-28-061-573-20-45-000	2,930.77

Inv 9150725-1 Total	2,930.77
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58832 Total:	5,861.54
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funflick - Funflicks Total:	5,861.54
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**girard - Girard Resources & Recycling, LLC Line Item Account**

58833              08/25/2022

Inv      82993

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	tipping sweeper	001-16-035-542-67-31-300	417.50

Inv 82993 Total	417.50
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Inv      82994

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
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08/10/2022	gravel for community park trail	001-12-028-576-80-31-300	377.34
Inv 82994 Total			377.34
58833 Total:			794.84
<b>girard - Girard Resources &amp; Recycling, LLC Total:</b>			794.84
<b>govjob - Governmentjobs.com, Inc. Line Item Account</b>			
58834	08/25/2022		
Inv	INV-22132		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/13/2022	subscription, insight, onboard	001-06-075-518-10-49-200	9,791.70
Inv INV-22132 Total			9,791.70
58834 Total:			9,791.70
<b>govjob - Governmentjobs.com, Inc. Total:</b>			9,791.70
<b>grainger - Grainger Line Item Account</b>			
58835	08/25/2022		
Inv	9391851038		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/27/2022	irrigation repair supplies	001-12-028-576-80-31-300	141.28
Inv 9391851038 Total			141.28
Inv	9393467148		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/28/2022	thermometers	510-24-053-518-20-31-300	71.22
Inv 9393467148 Total			71.22
Inv	9394370176		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/29/2022	break room supplies	402-20-040-535-80-31-340	98.26
Inv 9394370176 Total			98.26
Inv	9394423108		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/29/2022	foil for sterilizer	402-20-040-535-80-31-510	228.10
Inv 9394423108 Total			228.10
Inv	9396478258		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/02/2022	break room supplies	402-20-040-535-80-31-340	72.74

Inv 9396478258 Total	72.74
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58835 Total:	611.60
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<b>grainger - Grainger Total:</b>	611.60
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**hdfacil - HD Supply Facilities Maint., Ltd Line Item Account 510-24-053-518-20-31-300**

58836      08/25/2022

Inv      9205089230

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/26/2022	facility parts & supplies	510-24-053-518-20-31-300	334.46

Inv 9205089230 Total	334.46
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Inv      9205190924

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/28/2022	facility parts & supplies	510-24-053-518-20-31-300	23.35

Inv 9205190924 Total	23.35
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Inv      9205285550

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/01/2022	facility parts and supplies	510-24-053-518-20-31-300	356.57

Inv 9205285550 Total	356.57
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Inv      9205375223

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/03/2022	facility parts and supplies	510-24-053-518-20-31-300	66.83

Inv 9205375223 Total	66.83
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58836 Total:	781.21
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<b>hdfacil - HD Supply Facilities Maint., Ltd Total:</b>	781.21
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**hhm - Helping Hands Ministry Line Item Account 016-03-125-565-10-49-440**

58837      08/25/2022

Inv      2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	Human Services Funding	016-03-125-565-10-49-440	2,375.00

Inv 2nd 1/2 of 2022 Total	2,375.00
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58837 Total:	2,375.00
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## hbm - Helping Hands Ministry Total:

2,375.00

## ihk - Issaquah Honda Kubota Line Item Account

58838 08/25/2022

Inv 545271

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/04/2022	cleaning supplies for pressure washer	402-20-040-535-80-31-300	392.47
Inv 545271 Total			392.47

58838 Total:

392.47

## ihk - Issaquah Honda Kubota Total:

392.47

## JJK - J.J. Keller &amp; Associates, Inc. Line Item Account

58839 08/25/2022

Inv 9107126764

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/01/2022	Annual Safety Training Services	402-20-040-535-80-49-200	3,914.96
Inv 9107126764 Total			3,914.96

58839 Total:

3,914.96

## JJK - J.J. Keller &amp; Associates, Inc. Total:

3,914.96

## kcf201 - KC Finance Line Item Account

58840 08/25/2022

Inv 11012415

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/30/2022	IT: KC INET	502-11-020-518-88-42-200	1,023.00
Inv 11012415 Total			1,023.00

Inv 120622-120629

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/31/2022	Traffic Signal Maintenance	001-16-035-542-64-48-000	1,964.48
Inv 120622-120629 Total			1,964.48

Inv 3003708

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	July 2022 Sno Inmates	001-08-009-523-60-41-503	2,730.52
Inv 3003708 Total			2,730.52

Inv 35006255

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
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08/13/2022	Roads - Permits & Utility Inspection	001-16-035-542-30-41-000	528.00
Inv 35006255 Total			528.00

58840 Total: 6,246.00

kcf201 - KC Finance Total: 6,246.00

#### kenstow - Ken's Towing Line Item Account

58841 08/25/2022

Inv 22-2407

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/05/2022	North Bend Evidence Tow 22N-2810	014-08-012-521-22-41-000	229.01

Inv 22-2407 Total 229.01

58841 Total: 229.01

kenstow - Ken's Towing Total: 229.01

#### level3 - Level 3 Communications, LLC Line Item Account 511-25-054-518-50-42-000

58842 08/25/2022

Inv 304174731

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/01/2022	IT: voice services	511-25-054-518-50-42-000	2,314.34

Inv 304174731 Total 2,314.34

58842 Total: 2,314.34

level3 - Level 3 Communications, LLC Total: 2,314.34

#### edvp - LifeWire Line Item Account 016-03-125-565-50-49-400

58843 08/25/2022

Inv 2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	Human Services Funding	016-03-125-565-50-49-400	2,000.00

Inv 2nd 1/2 of 2022 Total 2,000.00

58843 Total: 2,000.00

edvp - LifeWire Total: 2,000.00

#### liftoff - LiftOff, LLC Line Item Account

58844 08/25/2022

Inv 6385REN2022

Line Item Date	Line Item Description	Line Item Account	
06/01/2022	IT: Office 365 Renewal	502-11-021-518-88-48-860	48,985.20

Inv 6385REN2022 Total			48,985.20
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58844 Total:			48,985.20
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<b>liftoff - LiftOff, LLC Total:</b>			48,985.20
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**macdmill - Macdonald-Miller Line Item Account**

58845 08/25/2022

Inv SVC226336

Line Item Date	Line Item Description	Line Item Account	
03/14/2022	HVAC Labor	510-24-053-518-20-48-000	1,158.77

Inv SVC226336 Total			1,158.77
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Inv SVC238146

Line Item Date	Line Item Description	Line Item Account	
08/15/2022	Replace hot water heater commercial unit	402-20-040-535-80-48-000	11,639.69

Inv SVC238146 Total			11,639.69
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58845 Total:			12,798.46
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<b>macdmill - Macdonald-Miller Total:</b>			12,798.46
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**mammas - Mamma's Hands Line Item Account 016-03-125-565-40-49-400**

58846 08/25/2022

Inv 2nd 1/2 of 2022

Line Item Date	Line Item Description	Line Item Account	
08/10/2022	Human Services Funding	016-03-125-565-40-49-400	6,000.00

Inv 2nd 1/2 of 2022 Total			6,000.00
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58846 Total:			6,000.00
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<b>mammas - Mamma's Hands Total:</b>			6,000.00
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**matzken - Matzke Polygraph, LLC Line Item Account**

58847 08/25/2022

Inv 8922

Line Item Date	Line Item Description	Line Item Account	
08/09/2022	Polygraph - D. Ward	014-08-012-521-22-41-000	150.00

Inv 8922 Total			150.00
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58847 Total: 150.00

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**matzken - Matzke Polygraph, LLC Total:** 150.00

**MEC - Maxwell Equipment Company, Inc. Line Item Account**

58848      08/25/2022

Inv      8097

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/29/2022	Rental of GAP Machine	001-16-035-542-30-31-300	4,200.00

Inv 8097 Total 4,200.00

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58848 Total: 4,200.00

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**MEC - Maxwell Equipment Company, Inc. Total:** 4,200.00

**mcmaster - McMaster-Carr Line Item Account**

58849      08/25/2022

Inv      83270050

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/17/2022	Blower Filter Oil	402-20-040-535-55-31-200	167.38

Inv 83270050 Total 167.38

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58849 Total: 167.38

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**mcmaster - McMaster-Carr Total:** 167.38

**Millers - Miller's Equipment & Rent All Inc. Line Item Account**

58850      08/25/2022

Inv      368524

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/30/2022	Music in the Park - Stage Rental	001-28-061-573-20-45-000	1,595.39

Inv 368524 Total 1,595.39

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58850 Total: 1,595.39

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**Millers - Miller's Equipment & Rent All Inc. Total:** 1,595.39

**mp - Minuteman Press Line Item Account 511-25-054-518-50-31-000**

58851      08/25/2022

Inv      88817

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/22/2022	CIP Printing	501-23-051-548-68-49-300	6.47

07/22/2022	CIP Printing	001-16-019-542-90-49-300	6.00
07/22/2022	CIP Printing	401-18-019-534-10-49-300	6.00
07/22/2022	CIP Printing	403-22-030-531-90-49-300	6.46
07/22/2022	CIP Printing	001-12-019-576-80-49-300	6.00
07/22/2022	CIP Printing	403-22-019-531-10-49-300	6.00
07/22/2022	CIP Printing	402-20-019-535-10-49-300	6.00

Inv 88817 Total 42.93

Inv 88819

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/22/2022	CIP Printing	402-20-019-535-10-49-300	96.00
07/22/2022	CIP Printing	501-23-051-548-68-49-300	95.25
07/22/2022	CIP Printing	001-12-019-576-80-49-300	96.00
07/22/2022	CIP Printing	403-22-019-531-10-49-300	96.00
07/22/2022	CIP Printing	401-18-019-534-10-49-300	96.00
07/22/2022	CIP Printing	001-16-019-542-90-49-300	96.00
07/22/2022	CIP Printing	403-22-030-531-90-49-300	95.25

Inv 88819 Total 670.50

Inv 88948

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/12/2022	Business cards for Jason Battles	403-22-030-531-90-31-300	49.01

Inv 88948 Total 49.01

Inv 88949

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/12/2022	business cards for D Reed & E Arteche	130-14-031-558-60-49-300	49.01

Inv 88949 Total 49.01

58851 Total: 811.45

**mp - Minuteman Press Total:**

811.45

**lohm - Moberly, Lynn Line Item Account 001-13-117-515-41-41-110**

58852      08/25/2022

Inv 06-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/20/2022	June Prosecution Services	001-13-117-515-41-41-110	6,000.00

Inv 06-22 Total 6,000.00

Inv 07-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/15/2022	July Prosecution Services	001-13-117-515-41-41-110	6,000.00

Inv 07-22 Total 6,000.00

58852 Total:

12,000.00

**loim - Moberly, Lynn Total:**

12,000.00

**msag - Mt. Si Artist Guild Line Item Account**

58853      08/25/2022

Inv      7/29/2022FFAAWW

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/29/2022	Arts Commission Art & wine Walk Entertainment	012-13-060-573-20-41-000	400.00

Inv 7/29/2022FFAAWW Total	400.00
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58853 Total:

400.00

**msag - Mt. Si Artist Guild Total:**

400.00

**mtsi sen - Mt. Si Senior Center Line Item Account 016-03-125-569-00-49-400**

58854      08/25/2022

Inv      2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	Human Services Funding	016-03-125-569-00-49-400	16,115.00

Inv 2nd 1/2 of 2022 Total	16,115.00
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58854 Total:

16,115.00

**mtsi sen - Mt. Si Senior Center Total:**

16,115.00

**navia ap - Navia Benefit Solutions Line Item Account**

58855      08/25/2022

Inv      10490939

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/24/2022	FSA Admin Fees - July 2022	001-13-000-518-10-41-000	50.00

Inv 10490939 Total	50.00
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Inv      10490940

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-04-004-515-31-22-300	12.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	150-13-000-514-60-22-300	4.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	510-24-019-518-20-22-300	0.10
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-06-007-514-23-22-300	32.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-08-009-521-31-22-300	4.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-12-028-576-80-22-300	25.36
08/24/2022	HRA Monthly Admin Fees - Jul 2022	403-22-019-531-10-22-300	1.20
08/24/2022	HRA Monthly Admin Fees - Jul 2022	329-13-200-594-18-22-300	0.60
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-12-019-576-80-22-300	0.80
08/24/2022	HRA Monthly Admin Fees - Jul 2022	401-19-019-539-15-22-300	0.60



08/24/2022	HRA Monthly Admin Fees - Jul 2022	310-17-200-595-90-22-300	1.20
08/24/2022	HRA Monthly Admin Fees - Jul 2022	401-19-039-539-35-22-300	6.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	510-24-053-518-20-22-300	6.10
08/24/2022	HRA Monthly Admin Fees - Jul 2022	417-13-200-594-35-22-300	4.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-08-009-521-10-22-300	18.56
08/24/2022	HRA Monthly Admin Fees - Jul 2022	014-08-012-521-10-22-300	4.96
08/24/2022	HRA Monthly Admin Fees - Jul 2022	403-22-030-531-90-22-300	11.32
08/24/2022	HRA Monthly Admin Fees - Jul 2022	130-15-034-558-50-22-300	8.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-01-001-513-10-22-300	6.80
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-05-005-514-20-22-300	4.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	130-14-031-558-60-22-300	16.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-28-056-571-20-22-300	1.20
08/24/2022	HRA Monthly Admin Fees - Jul 2022	401-18-019-534-10-22-300	1.40
08/24/2022	HRA Monthly Admin Fees - Jul 2022	014-08-012-521-22-22-300	38.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	403-22-050-531-30-22-300	4.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-03-003-513-10-22-300	8.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-09-014-522-10-22-300	2.48
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-16-019-542-90-22-300	0.80
08/24/2022	HRA Monthly Admin Fees - Jul 2022	501-23-019-548-61-22-300	0.40
08/24/2022	HRA Monthly Admin Fees - Jul 2022	401-18-037-534-81-22-300	14.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	502-11-020-518-88-22-300	32.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	417-13-200-594-31-22-300	2.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-07-008-557-20-22-300	8.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-08-009-521-22-22-300	38.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	417-13-200-594-34-22-300	4.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	303-12-200-594-76-22-300	1.20
08/24/2022	HRA Monthly Admin Fees - Jul 2022	402-20-019-535-10-22-300	1.60
08/24/2022	HRA Monthly Admin Fees - Jul 2022	402-20-040-535-80-22-300	20.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-16-035-542-30-22-300	6.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-10-017-525-60-22-300	2.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	501-23-051-548-68-22-300	6.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-08-009-521-21-22-300	8.00
08/24/2022	HRA Monthly Admin Fees - Jul 2022	001-12-029-576-80-22-300	1.32

Inv 10490940 Total 368.00

58855 Total: 418.00

navia ap - Navia Benefit Solutions Total: 418.00

**nb autof - North Bend Auto Parts, Inc. (Fleet) Line Item Account 501-23-051-548-68-31-301**

58856      08/25/2022

Inv      952651

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/27/2022	repair parts	501-23-051-548-68-31-301	363.77

Inv 952651 Total 363.77

Inv      952795

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/28/2022	repair parts	501-23-051-548-68-31-301	3.19

Inv 952795 Total 3.19

Inv      952948

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/29/2022	repair parts	501-23-051-548-68-31-301	211.68

Inv 952948 Total

211.68

Inv      953376

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/01/2022	repair parts	501-23-051-548-68-31-301	12.85

Inv 953376 Total

12.85

Inv      953624

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/05/2022	repair parts	501-23-051-548-68-31-301	12.85

Inv 953624 Total

12.85

Inv      953694

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/05/2022	repair parts	501-23-051-548-68-31-301	47.92

Inv 953694 Total

47.92

Inv      953695

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/05/2022	repair parts	501-23-051-548-68-31-301	145.54

Inv 953695 Total

145.54

Inv      954074

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/08/2022	repair parts	501-23-051-548-68-31-301	17.90

Inv 954074 Total

17.90

Inv      954641

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/12/2022	repair parts	501-23-051-548-68-31-301	304.18

Inv 954641 Total

304.18

Inv      954715

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/13/2022	repair parts	501-23-051-548-68-31-301	143.00

Inv 954715 Total

143.00

Inv      954780

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/13/2022	repair parts	501-23-051-548-68-31-301	84.24

Inv 954780 Total	84.24
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Inv    954860	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/14/2022	repair parts	501-23-051-548-68-31-301	60.51

Inv 954860 Total	60.51
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Inv    954861	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/14/2022	repair parts	501-23-051-548-68-31-301	61.69

Inv 954861 Total	61.69
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Inv    955072	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/15/2022	repair parts	501-23-051-548-68-31-301	58.47

Inv 955072 Total	58.47
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Inv    955393	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/18/2022	repair parts	501-23-051-548-68-31-301	14.09

Inv 955393 Total	14.09
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Inv    955395	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/18/2022	repair parts	501-23-051-548-68-31-301	120.07

Inv 955395 Total	120.07
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Inv    955397	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/18/2022	repair parts	501-23-051-548-68-31-301	325.56

Inv 955397 Total	325.56
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Inv    955546	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/19/2022	repair parts	501-23-051-548-68-31-301	62.08

Inv 955546 Total	62.08
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Inv    955710	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/20/2022	repair parts	501-23-051-548-68-31-301	164.95

Inv 955710 Total	164.95
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Inv 955856

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/21/2022	repair parts	501-23-051-548-68-31-301	88.93

Inv 955856 Total			88.93
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Inv 956318

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/25/2022	repair parts	501-23-051-548-68-31-301	14.48

Inv 956318 Total			14.48
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58856 Total:			2,317.95
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**nb autof - North Bend Auto Parts, Inc. (Fleet) Total:**

2,317.95

**nb chevy - North Bend Chevrolet Line Item Account**

58857 08/25/2022

Inv CVCS32966

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/15/2022	#504 repair	501-23-051-548-68-48-000	994.25

Inv CVCS32966 Total			994.25
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58857 Total:			994.25
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**nb chevy - North Bend Chevrolet Total:**

994.25

**nwcascad - Northwest Cascade Line Item Account**

58858 08/25/2022

Inv I0034773

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/12/2022	Lift Station #1 Force Main Improvements thru 7/31/22	417-13-414-594-35-63-000	90,561.24

Inv I0034773 Total			90,561.24
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58858 Total:			90,561.24
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**nwcascad - Northwest Cascade Total:**

90,561.24

**nhc - Northwest Hydraulic Consultants, Inc Line Item Account 130-14-032-558-60-41-080**

58859 08/25/2022

Inv 28519

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/12/2022	pro svcs through 7/31/22	417-13-406-594-31-41-060	33,713.65

Inv 28519 Total			33,713.65
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58859 Total: 33,713.65

**nhc - Northwest Hydraulic Consultants, Inc Total:** 33,713.65

**nwsc - Northwest Safety Clean Line Item Account 001-09-014-522-10-41-000**

58860                      08/25/2022

Inv    22-33141

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/19/2022	Pants cleaning	001-09-014-522-10-41-000	41.33

Inv 22-33141 Total 41.33

58860 Total: 41.33

**nwsc - Northwest Safety Clean Total:** 41.33

**nortonll - Norton LifeLock Inc. Line Item Account**

58861                      08/25/2022

Inv    COS0008

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/01/2022	monthly employee fees since 2/22	001-06-075-518-10-49-200	1,590.05

Inv COS0008 Total 1,590.05

58861 Total: 1,590.05

**nortonll - Norton LifeLock Inc. Total:** 1,590.05

**orkin - Orkin Line Item Account**

58862                      08/25/2022

Inv    231470729

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/15/2022	Pest control	510-24-053-518-20-48-000	265.72

Inv 231470729 Total 265.72

Inv    231472195

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/15/2022	Pest control	510-24-053-518-20-48-000	61.69

Inv 231472195 Total 61.69

58862 Total: 327.41

**orkin - Orkin Total:** 327.41

**pacific - Pacific Civil and Infrastructure Line Item Account**

58863      08/25/2022

Inv      11

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/05/2022	Asphalt grind and overlay of 12,000 sq ft roadway on Northern St	310-17-500-595-30-63-000	64,887.95
08/05/2022	Utility Infrastructure Project Phase 2: 6/1/22 - 7/31/22	417-13-236-594-31-63-000	198,645.01
08/05/2022	5% retainage withheld on contract	417-00-000-223-40-00-000	-14,951.73
08/05/2022	Replace 400 linear feet of damaged concrete sidewalk along Cedar	310-17-501-595-61-63-000	35,501.71
Inv 11 Total			284,082.94

58863 Total:

284,082.94

**pacific - Pacific Civil and Infrastructure Total:**

284,082.94

**pf&sinc - Pacific Fire & Security Inc. Line Item Account**

58864      08/25/2022

Inv      86296

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/14/2022	Fire alarm monitoring	402-20-040-535-80-48-200	109.44
Inv 86296 Total			109.44

58864 Total:

109.44

**pf&sinc - Pacific Fire & Security Inc. Total:**

109.44

**plattes - Platt 135890 Line Item Account**

58865      08/25/2022

Inv      3C20170

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/28/2022	electrical supplies, bulbs, ballasts, light fixtures	510-24-053-518-20-31-300	42.81
Inv 3C20170 Total			42.81

58865 Total:

42.81

**plattes - Platt 135890 Total:**

42.81

**poly - Polydyne Inc. Line Item Account**

58866      08/25/2022

Inv      1668230

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/19/2022	Filter Chemical	402-21-047-539-30-31-500	5,159.68
Inv 1668230 Total			5,159.68

Inv      1668297

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/19/2022	Chemical for dewatering	402-20-040-535-55-31-500	15,479.05

Inv 1668297 Total		15,479.05
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Inv      167419

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/07/2022	Filter Chemical	402-21-047-539-30-31-500	1,127.12

Inv 167419 Total		1,127.12
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58866 Total:		21,765.85
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<b>poly - Polydyne Inc. Total:</b>		21,765.85
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**pre-empl - Pre-Employ.com Line Item Account**

58867      08/25/2022

Inv      355160

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/31/2022	background check	001-06-075-518-10-41-460	14.90

Inv 355160 Total		14.90
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58867 Total:		14.90
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<b>pre-empl - Pre-Employ.com Total:</b>		14.90
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**r & r - R & R Rentals Line Item Account**

58868      08/25/2022

Inv      686314-2

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/29/2022	weedwacker parts	001-12-028-576-80-31-300	67.50

Inv 686314-2 Total		67.50
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Inv      687217-3

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/29/2022	water trailer rental	403-22-030-531-90-31-300	488.22

Inv 687217-3 Total		488.22
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Inv      689364-2

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/17/2022	battery for blower	403-22-030-531-90-31-300	228.89

Inv 689364-2 Total		228.89
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58868 Total: 784.61

r & r - R & R Rentals Total: 784.61

## rh2 - RH2 Engineering, Inc. Line Item Account

58869 08/25/2022

Inv 87246

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/18/2022	engineering level operational support	402-20-019-535-10-41-000	358.75

Inv 87246 Total 358.75

58869 Total: 358.75

rh2 - RH2 Engineering, Inc. Total: 358.75

## roberth - Robert Half Line Item Account

58870 08/25/2022

Inv 60485186

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/04/2022	A Jain week ending 7/29/22	401-18-019-534-10-41-000	235.00
08/04/2022	A Jain week ending 7/29/22	001-16-019-542-90-41-000	235.00
08/04/2022	A Jain week ending 7/29/22x	403-22-019-531-10-41-000	235.00
08/04/2022	A Jain week ending 7/29/22	402-20-019-535-10-41-000	235.00
08/04/2022	A Jain week ending 7/29/22	403-22-030-531-90-41-000	232.06
08/04/2022	A Jain week ending 7/29/22	001-12-028-576-80-41-000	235.00
08/04/2022	A Jain week ending 7/29/22	510-24-019-518-20-41-000	232.05

Inv 60485186 Total 1,639.11

Inv 60518779

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	A Jain week ending 8/05/22	130-14-031-558-60-41-000	1,682.00

Inv 60518779 Total 1,682.00

Inv 60520110

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	W Fargo week ending 8/5/22	001-03-003-513-10-41-190	746.92

Inv 60520110 Total 746.92

Inv 60545662

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/16/2022	A Aikelamu week ending 8/12/22	502-11-020-518-88-41-190	3,600.00

Inv 60545662 Total 3,600.00



Inv 60545701

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/16/2022	H McCoy week ending 8/12/22	502-11-020-518-88-41-190	2,103.75

Inv 60545701 Total	2,103.75
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Inv 60551285

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/16/2022	A Jain week ending 8/12/22	403-22-030-531-90-41-000	189.67
08/16/2022	A Jain week ending 8/12x/22	510-24-019-518-20-41-000	189.67
08/16/2022	A Jain week ending 8/12/22	401-18-019-534-10-41-000	193.00
08/16/2022	A Jain week ending 8/12/22	001-12-028-576-80-41-000	193.00
08/16/2022	A Jain week ending 8/12/22	402-20-019-535-10-41-000	193.00
08/16/2022	A Jain week ending 8/12/22	403-22-019-531-10-41-000	193.00
08/16/2022	A Jain week ending 8/12/22	001-16-019-542-90-41-000	193.00

Inv 60551285 Total	1,344.34
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Inv 60583698

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	Temp Personnel JWalker WE 8/19/22	001-06-007-514-23-41-190	2,860.62

Inv 60583698 Total	2,860.62
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58870 Total:	13,976.74
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roberth - Robert Half Total:

13,976.74

## Seats - Seattle Commercial Sign Line Item Account

58871 08/25/2022

Inv 62869

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/08/2022	City Hall interior signage and info lettering	510-24-053-518-20-31-300	253.05

Inv 62869 Total	253.05
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58871 Total:	253.05
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Seats - Seattle Commercial Sign Total:

253.05

## johndeer - SiteOne Landscape Supply, LLC Line Item Account

58872 08/25/2022

Inv 118191704-001

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/21/2022	stakes for Centennial	001-12-028-576-80-31-300	244.42

Inv 118191704-001 Total	244.42
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58872 Total:

244.42

johndeer - SiteOne Landscape Supply, LLC Total:

244.42

svfb - Snoqualmie Valley Food Bank Line Item Account 016-03-125-565-10-49-400

58873 08/25/2022

Inv 2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	Human Services Funding	016-03-125-565-10-49-400	25,000.00
Inv 2nd 1/2 of 2022 Total			25,000.00

58873 Total:

25,000.00

svfb - Snoqualmie Valley Food Bank Total:

25,000.00

snoq vs - Snoqualmie Valley School Dist. #410 Line Item Account 501-23-051-548-68-32-100

58874 08/25/2022

Inv 7417

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/11/2022	NB police gas/diesel fuel	014-08-012-521-22-32-100	3,594.42
08/11/2022	fleet & NB police fuel	501-23-051-548-68-32-100	14,967.68
Inv 7417 Total			18,562.10

58874 Total:

18,562.10

snoq vs - Snoqualmie Valley School Dist. #410 Total:

18,562.10

svss - Snoqualmie Valley Shelter Services Line Item Account 016-03-125-565-40-49-410

58875 08/25/2022

Inv 2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	Human Services Funding	016-03-125-565-40-49-410	10,000.00
Inv 2nd 1/2 of 2022 Total			10,000.00

58875 Total:

10,000.00

svss - Snoqualmie Valley Shelter Services Total:

10,000.00

SPP - Soul Purpose Painting Line Item Account

58876 08/25/2022

Inv 08-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/17/2022	Mural on Pharmacy Windoe - Arts Commission Snoq Days	012-13-060-573-20-41-000	750.00

Inv 08-22 Total	750.00
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58876 Total:	750.00
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<b>SPP - Soul Purpose Painting Total:</b>	750.00
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**squak mt - Squak Mountain Nursery, LLC Line Item Account**

58877      08/25/2022

Inv      220000192908

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	2022 flower baskets	001-12-028-576-80-31-300	10,650.73

Inv 220000192908 Total	10,650.73
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58877 Total:	10,650.73
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<b>squak mt - Squak Mountain Nursery, LLC Total:</b>	10,650.73
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**steri fd - Stericycle, Inc. (FD) Line Item Account 001-09-014-522-10-41-000**

58878      08/25/2022

Inv      3006116370

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/31/2022	shredding services	001-09-014-522-10-41-000	10.36

Inv 3006116370 Total	10.36
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58878 Total:	10.36
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<b>steri fd - Stericycle, Inc. (FD) Total:</b>	10.36
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**stericyc - Stericycle, Inc. (PD) Line Item Account 001-08-009-521-22-41-000**

58879      08/25/2022

Inv      3006116271

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/31/2022	sharps container disposal	001-08-009-521-22-41-000	69.69

Inv 3006116271 Total	69.69
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58879 Total:	69.69
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<b>stericyc - Stericycle, Inc. (PD) Total:</b>	69.69
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**tenelco - Tenelco Inc. Line Item Account**

58880      08/25/2022

Inv 82651

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/11/2022	BUF haul	402-20-040-535-55-48-000	2,404.10

Inv 82651 Total			2,404.10
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Inv 82895

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/21/2022	BUF haul	402-20-040-535-55-48-000	2,605.15

Inv 82895 Total			2,605.15
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58880 Total:			5,009.25
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<b>tenelco - Tenelco Inc. Total:</b>			5,009.25
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**gsi - The Grange Supply, Inc. Line Item Account**

58881 08/25/2022

Inv 734996

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/25/2022	post hole digger	001-12-028-576-80-31-300	60.54

Inv 734996 Total			60.54
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58881 Total:			60.54
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<b>gsi - The Grange Supply, Inc. Total:</b>			60.54
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**ttyouth - The Trail Youth Line Item Account 016-03-125-567-00-49-450**

58882 08/25/2022

Inv 2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	Human Services Funding	016-03-125-567-00-49-450	7,028.50

Inv 2nd 1/2 of 2022 Total			7,028.50
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58882 Total:			7,028.50
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<b>ttyouth - The Trail Youth Total:</b>			7,028.50
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**westpay - Thomson Reuters - West Pymt. Center Line Item Account**

58883 08/25/2022

Inv 846789691

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/01/2022	officer research database monthly fee Acct # 1004027707	001-08-009-521-10-49-200	205.82

Inv 846789691 Total			205.82
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58883 Total: 205.82

**westpay - Thomson Reuters - West Pymt. Center Total:** 205.82

**uline - Uline Line Item Account**

58884      08/25/2022

Inv    151901851

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/27/2022	locker & shelf	001-12-028-576-80-31-300	805.34

Inv 151901851 Total 805.34

Inv    152077230

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/01/2022	top for locker	001-12-028-576-80-31-300	111.58

Inv 152077230 Total 111.58

Inv    152077231

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/01/2022	back for locker	001-12-028-576-80-31-300	263.44

Inv 152077231 Total 263.44

58884 Total: 1,180.36

**uline - Uline Total:** 1,180.36

**valleyd - Valley Defenders, PLLC Line Item Account 001-13-117-515-91-41-111**

58885      08/25/2022

Inv    Jul-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/22/2022	Snoqualmie public defender	001-13-117-515-91-41-111	6,650.00

Inv Jul-22 Total 6,650.00

58885 Total: 6,650.00

**valleyd - Valley Defenders, PLLC Total:** 6,650.00

**veriz fd - Verizon Wireless (F.D.) Line Item Account 511-25-054-518-50-42-010**

58886      08/25/2022

Inv    9509498561

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/06/2022	fire dept vehicle cell phones #865608926-00001	511-25-054-518-50-42-010	54.35

Inv 9509498561 Total	54.35
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58886 Total:	54.35
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veriz fd - Verizon Wireless (F.D.) Total:	54.35
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**vwr - VWR International LLC Line Item Account**

58887      08/25/2022

Inv      8810323228

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/03/2022	gloves	402-20-040-535-85-31-510	670.29

Inv 8810323228 Total	670.29
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58887 Total:	670.29
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vwr - VWR International LLC Total:	670.29
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**wfoa - WA Finance Officers Association Line Item Account**

58888      08/25/2022

Inv      072022-0889

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/07/2022	WFO Conference Registration DKinsman	001-06-007-514-23-43-000	250.00

Inv 072022-0889 Total	250.00
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Inv      072022-0894

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/08/2022	WFO Conference Registration TWood	001-06-007-514-23-43-000	250.00

Inv 072022-0894 Total	250.00
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Inv      072022-0923

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/13/2022	WFO Conference Registration KHenderson	001-06-007-514-23-43-000	375.00

Inv 072022-0923 Total	375.00
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58888 Total:	875.00
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wfoa - WA Finance Officers Association Total:	875.00
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**wsp bf - WA ST Patrol - B & F Servs Line Item Account**

58889      08/25/2022

Inv      I23000571

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/02/2022	fingerprint fees	633-13-000-589-30-20-000	251.75

Inv I23000571 Total 251.75

58889 Total: 251.75

wsp bf - WA ST Patrol - B & F Servs Total: 251.75

**wastemgm - Waste Management - AS Payment Agent Line Item Account 402-20-040-535-50-48-000**

58890 08/25/2022

Inv 0255381-2677-9

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/01/2022	roll off dumpster for maintenance	402-20-040-535-50-48-000	150.51

Inv 0255381-2677-9 Total 150.51

58890 Total: 150.51

**wastemgm - Waste Management - AS Payment Agent Total: 150.51**

**werrec - Werre, Chris Line Item Account**

58891 08/25/2022

Inv 8/22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/03/2022	Meals provided for crime scene investigation training	014-08-012-521-40-43-000	75.00

Inv 8/22 Total 75.00

58891 Total: 75.00

**werrec - Werre, Chris Total: 75.00**

**wesspur - WesSpur Tree Equipment, Inc. Line Item Account**

58892 08/25/2022

Inv IN-2697555

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/08/2022	arborist equipment	403-22-030-531-90-31-300	502.25

Inv IN-2697555 Total 502.25

Inv IN-2697601

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	danger tape	403-22-030-531-90-31-300	37.24

Inv IN-2697601 Total 37.24

58892 Total: 539.49

wesspur - WesSpur Tree Equipment, Inc. Total:

539.49

wec - Wilbur-Ellis Company Line Item Account

58893      08/25/2022

Inv    15266087

<u>Line Item Date</u>	<u>Line Item Description</u>
08/04/2022	fertilizer & herbicide

<u>Line Item Account</u>	
001-12-028-576-80-31-520	4,098.07

Inv 15266087 Total      4,098.07

58893 Total:

4,098.07

wec - Wilbur-Ellis Company Total:

4,098.07

ym.com - YourMembership.com, Inc. Line Item Account

58894      08/25/2022

Inv    R58945783

<u>Line Item Date</u>	<u>Line Item Description</u>
08/10/2022	3 pack 30 day job posting through AWWA

<u>Line Item Account</u>	
001-06-075-518-10-41-420	1,077.00

Inv R58945783 Total      1,077.00

58894 Total:

1,077.00

ym.com - YourMembership.com, Inc. Total:

1,077.00

Total:

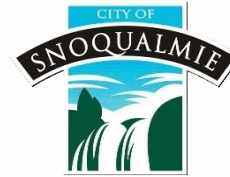
1,028,766.20



## Accounts Payable

## Blanket Voucher Approval Document

User: TWood  
 Printed: 09/02/2022 - 2:25PM  
 Warrant Request Date: 9/2/2022  
 DAC Fund:



Batch: 00001.09.2022 - 9-1-22 Check Run

City of Snoqualmie

Claims presented to the City to be paid in the amount of \$ 144,945.19,  
 for claims warrants numbered 58909 through 58951 & dated 9-2-22.

Line	Claimant	Voucher No.	Amount
1	A & H Embroidery	000058909	91.92
2	AED Superstore	000058910	284.23
3	ASHI & 24-7 EMS Remittance	000058911	297.17
4	Baerman,Julie	000058912	496.17
5	Bainbridge Associates LLC	000058913	1,197.90
6	Carmichael's True Value Hardware	000058914	94.78
7	Chavez,Nicko	000058915	39.64
8	Comcast	000058916	421.18
9	Corporate Payment Systems	000058917	3,897.00
10	Dept. of L & I-Boiler Pressure	000058918	568.00
11	Encompass Northwest	000058919	15,000.00
12	Evergreen Ford, Inc.	000058920	1,041.59
13	Ferguson Waterworks #3011	000058921	4,939.92
14	Hazelton,David	000058922	63.78
15	HD Supply Facilities Maint., Ltd	000058923	260.01
16	HDR Engineering, Inc.	000058924	2,540.32
17	Herc Rentals Inc.	000058925	2,776.95
18	KC Finance	000058926	1,023.00
19	Legend Data Systems, Inc.	000058927	144.02
20	Liston,Kyle	000058928	66.05
21	LoudEdge, Inc.	000058929	1,195.00
22	Macdonald-Miller	000058930	516.19
23	Minuteman Press	000058931	1,528.11
24	Motorola Solutions, Inc.	000058932	3,306.94
25	Norstar Industries, Inc.	000058933	13,668.92
26	North Bend Auto Parts, Inc. (Fleet)	000058934	3,587.02
27	North Bend Auto Parts, Inc. (Gen.)	000058935	57.29
28	North Bend Chevrolet	000058936	732.09
29	Orkin	000058937	143.75
30	Otak, Inc.	000058938	11,496.63
31	Overhead Innovations, LLC	000058939	3,221.26
32	Parametrix	000058940	529.80
33	Performance Systems Integration, LLC	000058941	142.66
34	Puget Sound Energy	000058942	44,140.49
35	Robert Half	000058943	12,644.58
36	Snoqualmie Valley Alliance Church	000058944	2,000.00
37	The Grange Supply, Inc.	000058945	67.15
38	The Workwear Place	000058946	274.61
39	Tozier,Theresa	000058947	925.00
40	US Postmaster	000058948	1,610.14
41	Vanhyning,Lydia	000058949	750.00

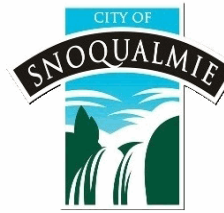
Page Total: \$137,781.26

Line	Claimant	Voucher No.	Amount	Item 2.
42	Walker Specialty Construction Inc	000058950	7,135.30	
43	Wolfe,Alex	000058951	28.63	
			Page Total:	\$7,163.93
			Grand Total:	\$144,945.19

# Accounts Payable

## Check Detail

User: TWood  
Printed: 09/13/2022 - 2:35PM



Item 2.

Check Number	Check Date				Amount
<b>a &amp; h - A &amp; H Embroidery Line Item Account</b>					
58909	09/02/2022				
Inv	15979				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>			
08/08/2022	R Barnet embroidery/union clothing allowance	001-12-028-576-80-23-100	91.92		
Inv 15979 Total					91.92
58909 Total:					91.92
<b>a &amp; h - A &amp; H Embroidery Total:</b>					91.92
<b>aed - AED Superstore Line Item Account</b>					
58910	09/02/2022				
Inv	INV3051776				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>			
08/24/2022	3 AED adult training cartridges	001-09-014-522-10-49-100	284.23		
Inv INV3051776 Total					284.23
58910 Total:					284.23
<b>aed - AED Superstore Total:</b>					284.23
<b>ashi - ASHI &amp; 24-7 EMS Remittance Line Item Account</b>					
58911	09/02/2022				
Inv	1636602				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>			
08/16/2022	CPR/First Aid materials & cards	001-09-014-522-10-49-100	297.17		
Inv 1636602 Total					297.17
58911 Total:					297.17
<b>ashi - ASHI &amp; 24-7 EMS Remittance Total:</b>					297.17
<b>BAE - Baerman, Julie Line Item Account</b>					
58912	09/02/2022				

Inv Permit Refund

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/16/2022	permit refund Permit RES2022-070	130-00-000-322-10-00-000	466.35
08/16/2022	permit refund Permit RES2022-070	502-11-027-341-81-00-000	23.32
08/16/2022	permit refund Permit RES2022-070	633-00-000-389-30-10-100	6.50

Inv Permit Refund Total	496.17
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58912 Total:

496.17

**BAE - Baerman, Julie Total:**

496.17

**baina - Bainbridge Associates LLC Line Item Account**

58913 09/02/2022

Inv BAI SNOQ 0004

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/26/2022	bi monthly calibration of sensors	402-20-040-535-80-48-000	1,197.90

Inv BAI SNOQ 0004 Total	1,197.90
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58913 Total:

1,197.90

**baina - Bainbridge Associates LLC Total:**

1,197.90

**ctv - Carmichael's True Value Hardware Line Item Account**

58914 09/02/2022

Inv B327593

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/09/2022	bleach	401-18-037-534-81-31-300	14.14

Inv B327593 Total	14.14
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Inv B334184

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/18/2022	paint	001-09-014-522-20-31-910	16.31

Inv B334184 Total	16.31
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Inv B334456

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/21/2022	cable ties	001-09-014-522-20-31-910	44.05

Inv B334456 Total	44.05
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Inv B334661

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	paint	001-09-014-522-20-31-910	19.04

Inv B334661 Total	19.04
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Inv      B334662

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	washers	001-09-014-522-20-31-910	1.24

Inv B334662 Total		1.24
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58914 Total:		94.78
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<b>ctv - Carmichael's True Value Hardware Total:</b>		94.78
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**CHA - Chavez, Nicko Line Item Account**

58915      09/02/2022

Inv      6/22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/28/2022	alterations for new uniforms	001-09-014-522-20-23-100	39.64

Inv 6/22 Total		39.64
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58915 Total:		39.64
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<b>CHA - Chavez, Nicko Total:</b>		39.64
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**comcast - Comcast Line Item Account 511-25-054-518-50-42-000**

58916      09/02/2022

Inv      559927-08-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/11/2022	telephone	511-25-054-518-50-42-000	421.18

Inv 559927-08-22 Total		421.18
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58916 Total:		421.18
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<b>comcast - Comcast Total:</b>		421.18
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**corppay - Corporate Payment Systems Line Item Account**

58917      09/02/2022

Inv      8/22 JQ

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	holiday lights parks	001-12-028-576-80-31-300	1,976.09
08/23/2022	car wash	501-23-051-548-68-48-000	8.00

Inv 8/22 JQ Total		1,984.09
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Inv      8/22 MC

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	swingset & tennis court supplies	001-12-028-576-80-31-300	1,342.38

08/23/2022	office supplies	511-25-054-518-50-31-000	155.87
08/23/2022	repair & maintenance supplies	510-24-053-518-20-31-300	118.82
08/23/2022	traffic signal maintenance	001-16-035-542-64-48-000	295.84
Inv 8/22 MC Total			1,912.91

58917 Total: 3,897.00

corppay - Corporate Payment Systems Total: 3,897.00

## DOLI BPV - Dept. of L &amp; I-Boiler Pressure Line Item Account

58918 09/02/2022

Inv 352962

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/12/2022	safety inspection	510-24-053-518-20-48-000	568.00

Inv 352962 Total 568.00

58918 Total: 568.00

DOLI BPV - Dept. of L & I-Boiler Pressure Total: 568.00

## csosv - Encompass Northwest Line Item Account 016-03-125-567-00-49-400

58919 09/02/2022

Inv 2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	HS Funding	016-03-125-567-00-49-400	15,000.00

Inv 2nd 1/2 of 2022 Total 15,000.00

58919 Total: 15,000.00

csosv - Encompass Northwest Total: 15,000.00

## ef - Evergreen Ford, Inc. Line Item Account

58920 09/02/2022

Inv 5183516

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	axle shaft repair	501-23-051-548-68-31-301	248.22

Inv 5183516 Total 248.22

Inv 5183756

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/29/2022	rear brake parts	501-23-051-548-68-31-301	334.89

Inv 5183756 Total 334.89

Inv      5183757

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/29/2022	exhaust flex pipe	501-23-051-548-68-31-301	458.48
Inv 5183757 Total			458.48

58920 Total:

1,041.59

**ef - Evergreen Ford, Inc. Total:**

1,041.59

**fei - Ferguson Waterworks #3011 Line Item Account**

58921      09/02/2022

Inv      1097815-1

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/08/2022	water meters	401-18-037-534-81-31-300	4,939.92
Inv 1097815-1 Total			4,939.92

58921 Total:

4,939.92

**fei - Ferguson Waterworks #3011 Total:**

4,939.92

**HAZ - Hazelton, David Line Item Account**

58922      09/02/2022

Inv      6/22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/23/2022	alterations for new uniforms	001-09-014-522-20-23-100	63.78
Inv 6/22 Total			63.78

58922 Total:

63.78

**HAZ - Hazelton, David Total:**

63.78

**hdfacil - HD Supply Facilities Maint., Ltd Line Item Account 510-24-053-518-20-31-300**

58923      09/02/2022

Inv      9205458879

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/05/2022	facility parts & supplies	510-24-053-518-20-31-300	154.14
Inv 9205458879 Total			154.14

Inv      9205458880

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/05/2022	facility parts & supplies	510-24-053-518-20-31-300	105.87
Inv 9205458880 Total			105.87

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58923 Total: 260.01

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**hdfacil - HD Supply Facilities Maint., Ltd Total:** 260.01

**hdr - HDR Engineering, Inc. Line Item Account 320-13-200-595-30-65-000**

58924      09/02/2022

Inv      1200457247

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/26/2022	pavement mgmt pro svcs 6/26-7/30/22	001-16-035-542-10-41-040	2,540.32

Inv 1200457247 Total 2,540.32

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58924 Total: 2,540.32

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**hdr - HDR Engineering, Inc. Total:** 2,540.32

**thc - Herc Rentals Inc. Line Item Account**

58925      09/02/2022

Inv      31174508-003

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/13/2022	100kw generator	501-23-051-548-68-45-100	2,776.95

Inv 31174508-003 Total 2,776.95

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58925 Total: 2,776.95

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**thc - Herc Rentals Inc. Total:** 2,776.95

**kcf201 - KC Finance Line Item Account**

58926      09/02/2022

Inv      11012716

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/31/2022	kc inet	502-11-020-518-88-42-200	1,023.00

Inv 11012716 Total 1,023.00

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58926 Total: 1,023.00

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**kcf201 - KC Finance Total:** 1,023.00

**lds - Legend Data Systems, Inc. Line Item Account**

58927      09/02/2022

Inv      135161

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/25/2022	500 blank emp badge cards	511-25-054-518-50-31-000	144.02



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Inv 135161 Total	144.02
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58927 Total:	<hr/> 144.02
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<b>lds - Legend Data Systems, Inc. Total:</b>	<hr/> 144.02
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**LIS - Liston, Kyle Line Item Account**

58928      09/02/2022

Inv    6/22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/15/2022	alterations for new uniforms	001-09-014-522-20-23-100	66.05

Inv 6/22 Total	66.05
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58928 Total:	<hr/> 66.05
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<b>LIS - Liston, Kyle Total:</b>	<hr/> 66.05
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**loudedge - LoudEdge, Inc. Line Item Account 001-07-008-557-20-41-000**

58929      09/02/2022

Inv    COS-060122-B

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	May utility bill insert printing	001-07-008-557-20-41-060	800.00

Inv COS-060122-B Total	800.00
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Inv    COS-070122-B

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/01/2022	June utility bill insert printing	001-07-008-557-20-41-060	395.00

Inv COS-070122-B Total	395.00
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58929 Total:	<hr/> 1,195.00
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<b>loudedge - LoudEdge, Inc. Total:</b>	<hr/> 1,195.00
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**macdmill - Macdonald-Miller Line Item Account**

58930      09/02/2022

Inv    SVC238220

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/16/2022	HVAC service	510-24-053-518-20-48-000	516.19

Inv SVC238220 Total	516.19
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58930 Total:	<hr/> 516.19
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**macdmill - Macdonald-Miller Total:**

516.19

**mp - Minuteman Press Line Item Account 511-25-054-518-50-31-000**

58931                      09/02/2022

Inv      87605

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/26/2022	business cards City Admin M Sauerwein	001-01-001-513-10-49-300	34.11

Inv 87605 Total			34.11
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Inv      88908

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/08/2022	Snoq Days insert printing	001-07-008-557-20-49-300	1,494.00

Inv 88908 Total			1,494.00
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58931 Total:			1,528.11
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**mp - Minuteman Press Total:**

1,528.11

**motorola - Motorola Solutions, Inc. Line Item Account**

58932                      09/02/2022

Inv      8281437517

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/11/2022	mobile radio for Tahoe	001-09-014-522-50-31-300	3,306.94

Inv 8281437517 Total			3,306.94
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58932 Total:			3,306.94
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**motorola - Motorola Solutions, Inc. Total:**

3,306.94

**norstar - Norstar Industries, Inc. Line Item Account**

58933                      09/02/2022

Inv      60193

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	snow/ice material spreader	501-23-051-548-68-31-301	13,668.92

Inv 60193 Total			13,668.92
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58933 Total:			13,668.92
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**norstar - Norstar Industries, Inc. Total:**

13,668.92

**nb autof - North Bend Auto Parts, Inc. (Fleet) Line Item Account 501-23-051-548-68-31-301**

58934                      09/02/2022

Inv      956753

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/28/2022	socket	501-23-051-548-68-31-301	196.31

Inv 956753 Total			196.31
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Inv      956784

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/28/2022	valve water trailer #475	501-23-051-548-68-31-301	789.13

Inv 956784 Total			789.13
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Inv      957539

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/03/2022	lamps	501-23-051-548-68-31-301	49.03

Inv 957539 Total			49.03
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Inv      957964

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/06/2022	mastercool digital	501-23-051-548-68-31-301	119.77

Inv 957964 Total			119.77
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Inv      958191

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/08/2022	spark plugs	501-23-051-548-68-31-301	43.27

Inv 958191 Total			43.27
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Inv      958207

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/08/2022	degreaser	501-23-051-548-68-31-301	57.68

Inv 958207 Total			57.68
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Inv      958472

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	battery	501-23-051-548-68-31-301	260.51

Inv 958472 Total			260.51
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Inv      958517

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	super clean cleaner	501-23-051-548-68-31-301	56.89

Inv 958517 Total			56.89
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Inv      958585

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/11/2022	cleaner & brushes	501-23-051-548-68-31-301	157.39

Inv 958585 Total	157.39
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Inv 958736	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/12/2022	battery	501-23-051-548-68-31-301	143.00

Inv 958736 Total	143.00
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Inv 958924	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/13/2022	squeegees	501-23-051-548-68-31-301	109.57

Inv 958924 Total	109.57
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Inv 959061	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/15/2022	tools	501-23-051-548-68-31-301	128.82

Inv 959061 Total	128.82
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Inv 959221	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/16/2022	windshield washer pump	501-23-051-548-68-31-301	16.57

Inv 959221 Total	16.57
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Inv 959252	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/16/2022	serpentine belt	501-23-051-548-68-31-301	106.86

Inv 959252 Total	106.86
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Inv 959935	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/22/2022	car wash soap	501-23-051-548-68-31-301	39.10

Inv 959935 Total	39.10
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Inv 960096	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	rags	501-23-051-548-68-31-301	88.70

Inv 960096 Total	88.70
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Inv 960120	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	hose fittings	501-23-051-548-68-31-301	105.09

Inv 960120 Total	105.09
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Inv 960217

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/24/2022	tarp strap	501-23-051-548-68-31-301	74.21

Inv 960217 Total			74.21
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Inv 960293

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/24/2022	5 gallon buckets	501-23-051-548-68-31-301	35.88

Inv 960293 Total			35.88
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Inv 960351

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/25/2022	brake parts for 08 F250	501-23-051-548-68-31-301	1,009.24

Inv 960351 Total			1,009.24
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58934 Total:			3,587.02
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nb autof - North Bend Auto Parts, Inc. (Fleet) Total:

3,587.02

nb autog - North Bend Auto Parts, Inc. (Gen.) Line Item Account

58935 09/02/2022

Inv 953947

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/07/2022	3/4 shackle	401-18-037-534-81-31-300	13.08

Inv 953947 Total			13.08
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Inv 954549

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/12/2022	mix fuel	401-18-037-534-81-31-300	44.21

Inv 954549 Total			44.21
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58935 Total:			57.29
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nb autog - North Bend Auto Parts, Inc. (Gen.) Total:

57.29

nb chevy - North Bend Chevrolet Line Item Account

58936 09/02/2022

Inv CVCS33092

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/24/2022	Chev Colorado service	501-23-051-548-68-48-000	732.09

Inv CVCS33092 Total			732.09
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58936 Total:

732.09

nb chevy - North Bend Chevrolet Total:

732.09

## orkin - Orkin Line Item Account

58937 09/02/2022

Inv 231471389

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/16/2022	pest control	510-24-053-518-20-48-000	143.75
Inv 231471389 Total			143.75

58937 Total:

143.75

orkin - Orkin Total:

143.75

## otak - Otak, Inc. Line Item Account 130-14-032-558-60-41-080

58938 09/02/2022

Inv 000062200330

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/22/2022	City Hall stairway repairs through 6/3/22	329-13-701-594-18-41-060	10,769.75
Inv 000062200330 Total			10,769.75

Inv 82200220

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/25/2022	pro svcs ending 8/5/22	310-17-508-595-50-41-000	458.00
Inv 82200220 Total			458.00

Inv 82200221

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/25/2022	pro svcs ending 8/5/22	329-13-701-594-18-41-060	268.88
Inv 82200221 Total			268.88

58938 Total:

11,496.63

otak - Otak, Inc. Total:

11,496.63

## OHI - Overhead Innovations, LLC Line Item Account

58939 09/02/2022

Inv 1463

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/24/2022	repair of roll up door	402-20-040-535-80-48-000	3,221.26
Inv 1463 Total			3,221.26

58939 Total: 3,221.26

OHI - Overhead Innovations, LLC Total: 3,221.26

paramet - Parametrix Line Item Account

58940 09/02/2022

Inv 38041

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/25/2022	CM&I service 7/3-7/30/22	417-13-405-594-31-41-040	529.80

Inv 38041 Total 529.80

58940 Total: 529.80

paramet - Parametrix Total: 529.80

perfsys - Performance Systems Integration, LLC Line Item Account

58941 09/02/2022

Inv 12476312

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/18/2022	fire extinguisher annual svc & maint	510-24-053-518-20-48-000	142.66

Inv 12476312 Total 142.66

58941 Total: 142.66

perfsys - Performance Systems Integration, LLC Total: 142.66

pse - Puget Sound Energy Line Item Account 001-08-009-521-50-47-100

58942 09/02/2022

Inv 001499-08-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/05/2022	St Lighting July 300000001499	001-16-035-542-63-47-100	5,007.99

Inv 001499-08-22 Total 5,007.99

Inv 002042-08-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/05/2022	electric parks Jul 300000002042	001-12-028-576-80-47-100	2,481.80
08/05/2022	electric irrig Jul 300000002042	401-19-039-539-35-47-100	51.72

Inv 002042-08-22 Total 2,533.52

Inv 005615-08-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/05/2022	gas old library Jul 300000005615	511-25-054-518-50-47-100	42.91

08/05/2022	electric old library Jul 300000005615	511-25-054-518-50-47-100	248.96
Inv 005615-08-22 Total			291.87
Inv 007124-08-22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/08/2022	electric sewer coll Jul 300000007124	402-20-045-535-65-47-100	33.98
Inv 007124-08-22 Total			33.98
Inv 007355-08-22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/08/2022	electric parks irrig Jul 300000007355	001-12-028-576-80-47-100	2,249.15
08/08/2022	gas parks irrig Jul 300000007355	001-12-028-576-80-47-100	72.25
Inv 007355-08-22 Total			2,321.40
Inv 007355-08-22-1			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/08/2022	electric parks irrig Jul 300000007355	001-12-028-576-80-47-100	2,019.00
Inv 007355-08-22-1 Total			2,019.00
Inv 010474-08-22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/05/2022	gas wwtp Jul 3000000010474	402-20-040-535-80-47-100	84.52
08/05/2022	electric wwtp Jul 3000000010474	402-20-040-535-80-47-100	1,153.12
08/05/2022	gas facil Jul 3000000010474	511-25-054-518-50-47-100	186.03
Inv 010474-08-22 Total			1,423.67
Inv 010656-08-22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/05/2022	gas lift sta Jul 300000010656	402-20-045-535-65-47-100	782.30
08/05/2022	electric lift sta Jul 300000010656	402-20-045-535-65-47-100	4,631.46
08/05/2022	electric swr o&m Jul 300000010656	402-20-040-535-80-47-100	25,059.00
Inv 010656-08-22 Total			30,472.76
Inv 037989-08-22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/04/2022	electric water dist Jul 220019037989	401-18-037-534-81-47-100	15.62
Inv 037989-08-22 Total			15.62
Inv 943807-08-22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/15/2022	electric st lights Jul 220026943807	001-16-035-542-63-47-100	20.68
Inv 943807-08-22 Total			20.68



58942 Total:

44,140.49

**pse - Puget Sound Energy Total:**

44,140.49

**roberth - Robert Half Line Item Account**

58943              09/02/2022

Inv      60321367

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/07/2022	W Fargo week ending 7/1/22	001-06-075-518-10-41-190	173.20

Inv 60321367 Total	173.20
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Inv      60362046

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/14/2022	W Fargo week ending 7/8/22	001-06-075-518-10-41-190	1,104.16

Inv 60362046 Total	1,104.16
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Inv      60386616

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/14/2022	W Fargo week ending 7/15/22	001-06-075-518-10-41-190	1,439.72

Inv 60386616 Total	1,439.72
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Inv      60563266

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/18/2022	C Grier week ending 8/12/22	001-06-007-514-23-41-190	2,160.00

Inv 60563266 Total	2,160.00
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Inv      60584896

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	H McCoy week ending 8/19/22	502-11-020-518-88-41-190	2,007.50

Inv 60584896 Total	2,007.50
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Inv      60584905

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	A Aikelamu week ending 8/19/22	502-11-020-518-88-41-190	3,600.00

Inv 60584905 Total	3,600.00
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Inv      60603622

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/25/2022	C Grier week ending 8/19/22 ARPA	150-13-000-514-60-41-190	351.00
08/25/2022	C Grier week ending 8/19/22	001-06-007-514-23-41-190	1,809.00

Inv 60603622 Total	2,160.00
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58943 Total: 12,644.58

**roberth - Robert Half Total:** 12,644.58

**svac - Snoqualmie Valley Alliance Church Line Item Account 016-03-125-565-10-49-430**

58944      09/02/2022

Inv      2nd 1/2 of 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	HS Funding	016-03-125-565-10-49-430	2,000.00

Inv 2nd 1/2 of 2022 Total 2,000.00

58944 Total: 2,000.00

**svac - Snoqualmie Valley Alliance Church Total:** 2,000.00

**gsi - The Grange Supply, Inc. Line Item Account**

58945      09/02/2022

Inv      734261

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/21/2022	fence material	001-16-035-542-30-31-300	67.15

Inv 734261 Total 67.15

58945 Total: 67.15

**gsi - The Grange Supply, Inc. Total:** 67.15

**twwp - The Workwear Place Line Item Account**

58946      09/02/2022

Inv      1877

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/01/2022	S Macvicar union clothing allowance	001-12-028-576-80-23-100	239.94

Inv 1877 Total 239.94

Inv      1931

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/06/2022	K Snyder clothing allowance	501-23-051-548-68-23-100	34.67

Inv 1931 Total 34.67

58946 Total: 274.61

**twwp - The Workwear Place Total:** 274.61

**TOZ - Tozier, Theresa Line Item Account**

58947 09/02/2022

Inv 8/22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/22/2022	Women in Fire conference	001-09-014-522-45-43-000	925.00
Inv 8/22 Total			925.00

58947 Total:

925.00

**TOZ - Tozier, Theresa Total:**

925.00

**usp - US Postmaster Line Item Account**

58948 09/02/2022

Inv 08-22 UB

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
09/01/2022	UB Mailing August 2022	403-22-050-531-30-42-300	536.72
09/01/2022	UB Mailing August 2022	402-20-040-535-80-42-300	536.71
09/01/2022	UB Mailing August 2022	401-18-037-534-81-31-000	536.71
Inv 08-22 UB Total			1,610.14

58948 Total:

1,610.14

**usp - US Postmaster Total:**

1,610.14

**Vanh - Vanhynning, Lydia Line Item Account**

58949 09/02/2022

Inv MURAL 8/22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/17/2022	pharmacy window Arts Commission Snoq Days	012-13-060-573-20-41-000	750.00
Inv MURAL 8/22 Total			750.00

58949 Total:

750.00

**Vanh - Vanhynning, Lydia Total:**

750.00

**WAL - Walker Specialty Construction Inc Line Item Account**

58950 09/02/2022

Inv L8023/1

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/12/2022	gun range repair contract #22-045	001-08-009-521-50-48-000	7,135.30
Inv L8023/1 Total			7,135.30

58950 Total:

7,135.30

WAL - Walker Specialty Construction Inc Total:

7,135.30

WOL - Wolfe, Alex Line Item Account

58951                      09/02/2022

Inv      6/22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/21/2022	alterations for new uniforms	001-09-014-522-20-23-100	28.63

Inv 6/22 Total	28.63
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58951 Total:

28.63

WOL - Wolfe, Alex Total:

28.63

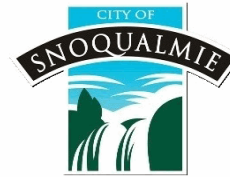
Total:

144,945.19

# Accounts Payable

## Blanket Voucher Approval Document

User: TWood  
 Printed: 09/13/2022 - 2:42PM  
 Warrant Request Date: 9/8/2022  
 DAC Fund:



Batch: 00002.09.2022 - 9-8-22 Check Run

City of Snoqualmie

Claims presented to the City to be paid in the amount of \$ 193,594.84  
 for claims warrants numbered 58952 through 58982 & dated 9-8-22.

Line	Claimant	Voucher No.	Amount
1	Amazon Capital Services	000058952	333.94
2	Beacon Athletics LLC	000058953	2,178.01
3	ByteSpeed LLC	000058954	34,088.32
4	Cascade Diesel & Truck Repair	000058955	115.63
5	CenturyLink	000058956	3,381.56
6	Cintas	000058957	1,011.50
7	Corporate Payment Systems	000058958	1,322.48
8	Ferguson Waterworks #3011	000058959	19,937.50
9	Forterra	000058960	3,510.78
10	Fraternal Order of Eagles #3529	000058961	9,455.84
11	GCP WW Holdco LLC	000058962	1,003.13
12	Girard Resources & Recycling, LLC	000058963	334.00
13	Les Schwab Tires, Inc.	000058964	222.32
14	Life Assist, Inc.	000058965	389.84
15	LoudEdge, Inc.	000058966	10,257.00
16	MES-Municipal Emergency Services	000058967	896.54
17	Minuteman Press	000058968	496.21
18	Nat'l Testing Network	000058969	1,500.00
19	Nordvind Company, LLC	000058970	73,556.85
20	Pacific Office Automation (OR)	000058971	1,856.59
21	Reed,Dinah	000058972	47.50
22	Robert Half	000058973	5,800.00
23	SHI International Corp	000058974	116.53
24	Shinn,Todd	000058975	176.58
25	Turnbull,Allison	000058976	2,825.00
26	Tyler Technologies, Inc.	000058977	5,911.20
27	Uline	000058978	1,668.53
28	Unum Life Insurance	000058979	57.50
29	Verizon Wireless (Central Svcs.)	000058980	5,029.80
30	Water Management Group	000058981	3,975.00
31	Westlake Ace Hardware	000058982	2,139.16

Page Total: \$193,594.84

Grand Total: \$193,594.84

# Accounts Payable

## Check Detail

User: TWood  
Printed: 09/13/2022 - 2:45PM



Item 2.

Check Number	Check Date	Amount
<b>amazoncap - Amazon Capital Services Line Item Account</b>		
58952	09/08/2022	
Inv	133Q-LWTK-3N71	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
08/17/2022	IT: mouse/keyboard x3	502-11-021-518-88-31-820
		198.90
Inv	133Q-LWTK-3N71 Total	198.90
Inv	19XQ-GD3X-T4FT	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
08/14/2022	IT: Big Si tv stand	502-11-021-518-88-31-820
		135.04
Inv	19XQ-GD3X-T4FT Total	135.04
58952 Total:		333.94
<b>amazoncap - Amazon Capital Services Total:</b>		333.94
<b>beacon - Beacon Athletics LLC Line Item Account</b>		
58953	09/08/2022	
Inv	0556245-IN	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
08/24/2022	football field paint	001-12-028-576-80-31-300
		2,178.01
Inv	0556245-IN Total	2,178.01
58953 Total:		2,178.01
<b>beacon - Beacon Athletics LLC Total:</b>		2,178.01
<b>byte - ByteSpeed LLC Line Item Account</b>		
58954	09/08/2022	
Inv	INV0155306	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
03/22/2022	IT: Labtop bulk order	502-11-022-594-18-64-100
		11,250.45
Inv	INV0155306 Total	11,250.45
Inv	INV0155641	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>

04/05/2022	IT: bulk order	502-11-022-594-18-64-100	9,174.28
Inv INV0155641 Total			9,174.28
Inv INV0156347			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/06/2022	IT: Laptop bulk order	502-11-022-594-18-64-100	11,174.36
Inv INV0156347 Total			11,174.36
Inv INV0156621			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2022	IT: Laptop bulk order	502-11-022-594-18-64-100	2,489.23
Inv INV0156621 Total			2,489.23
58954 Total:			34,088.32
byte - ByteSpeed LLC Total:			34,088.32
cd&tr - Cascade Diesel & Truck Repair Line Item Account 501-23-051-548-68-31-300			
58955	09/08/2022		
Inv 91861			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	vehicle repairs & parts	501-23-051-548-68-31-301	115.63
Inv 91861 Total			115.63
58955 Total:			115.63
cd&tr - Cascade Diesel & Truck Repair Total:			115.63
century - CenturyLink Line Item Account 511-25-054-518-50-42-000			
58956	09/08/2022		
Inv 0848-08-22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/20/2022	city phones	511-25-054-518-50-42-000	90.20
Inv 0848-08-22 Total			90.20
Inv 1491-08-22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/20/2022	city phones	511-25-054-518-50-42-000	631.89
Inv 1491-08-22 Total			631.89
Inv 3862-08-22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/20/2022	Fire Dept telephone svcs	511-25-054-518-50-42-000	235.32

Inv 3862-08-22 Total 235.32

Inv 3865-08-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/20/2022	city phones	511-25-054-518-50-42-000	15.90

Inv 3865-08-22 Total 15.90

Inv 6080-08-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/20/2022	city phones	511-25-054-518-50-42-000	224.37

Inv 6080-08-22 Total 224.37

Inv 6240-08-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/20/2022	city phones	511-25-054-518-50-42-000	1,545.74

Inv 6240-08-22 Total 1,545.74

Inv 8001-08-22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/20/2022	city phones	511-25-054-518-50-42-000	638.14

Inv 8001-08-22 Total 638.14

58956 Total: 3,381.56

century - CenturyLink Total: 3,381.56

**cintas - Cintas Line Item Account 511-25-054-518-50-31-000**

58957 09/08/2022

Inv 5122646363

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	first aid stock refill	511-25-054-518-50-31-000	1,011.50

Inv 5122646363 Total 1,011.50

58957 Total: 1,011.50

cintas - Cintas Total: 1,011.50

**corppay - Corporate Payment Systems Line Item Account**

58958 09/08/2022

Inv 7/22 FD

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
07/23/2022	black ribbon ink	001-06-007-514-23-31-000	109.17
07/23/2022	headsets	001-06-007-514-23-31-000	130.65



Inv 7/22 FD Total 239.82

Inv 8/22 IT

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	info tech svcs	502-11-020-518-88-41-030	727.01

Inv 8/22 IT Total 727.01

Inv 8/22 NW

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	Music in the Park supplies	001-28-061-573-20-31-900	3.80
08/23/2022	Staff BBQ supplies	001-01-001-513-10-49-100	351.85

Inv 8/22 NW Total 355.65

58958 Total: 1,322.48

corppay - Corporate Payment Systems Total: 1,322.48

**fei - Ferguson Waterworks #3011 Line Item Account**

58959 09/08/2022

Inv 1097815-2

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	water meters	401-18-037-534-81-31-300	9,879.84

Inv 1097815-2 Total 9,879.84

Inv 1127257

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	water meters	401-18-037-534-81-31-300	5,421.74

Inv 1127257 Total 5,421.74

Inv 1127260

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	water meters	401-18-037-534-81-31-300	4,635.92

Inv 1127260 Total 4,635.92

58959 Total: 19,937.50

fei - Ferguson Waterworks #3011 Total: 19,937.50

**forterra - Forterra Line Item Account**

58960 09/08/2022

Inv 5208

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/10/2022	Green Snoqualmie support svcs	403-22-030-531-90-41-000	3,510.78

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Inv 5208 Total	3,510.78
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58960 Total:	3,510.78
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<b>forterra - Forterra Total:</b>	3,510.78
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**Eagles - Fraternal Order of Eagles #3529 Line Item Account**

58961      09/08/2022

Inv    ARPA2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
09/01/2022	ARPA recipient	150-13-130-558-70-49-461	9,455.84

Inv ARPA2022 Total	9,455.84
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58961 Total:	9,455.84
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<b>Eagles - Fraternal Order of Eagles #3529 Total:</b>	9,455.84
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**GCP - GCP WW Holdco LLC Line Item Account**

58962      09/08/2022

Inv    2010001606

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	high vis clothing for crew	001-12-028-576-80-31-050	1,003.13

Inv 2010001606 Total	1,003.13
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58962 Total:	1,003.13
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<b>GCP - GCP WW Holdco LLC Total:</b>	1,003.13
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**girard - Girard Resources & Recycling, LLC Line Item Account**

58963      09/08/2022

Inv    83173

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/29/2022	tipping sweeper	001-16-035-542-67-31-300	334.00

Inv 83173 Total	334.00
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58963 Total:	334.00
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<b>girard - Girard Resources &amp; Recycling, LLC Total:</b>	334.00
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**Ist - Les Schwab Tires, Inc. Line Item Account 501-23-051-548-68-31-400**

58964      09/08/2022

Inv 36300607051

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	tire switch out	501-23-051-548-68-31-400	222.32

Inv 36300607051 Total	222.32
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58964 Total:	222.32
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<b>lst - Les Schwab Tires, Inc. Total:</b>	222.32
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**lai - Life Assist, Inc. Line Item Account 001-09-014-522-20-31-912**

58965 09/08/2022

Inv 1244962

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/29/2022	self adherent wrap	001-09-014-522-20-31-912	43.65

Inv 1244962 Total	43.65
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Inv 1245713

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/31/2022	emergency medical supplies	001-09-014-522-20-31-912	346.19

Inv 1245713 Total	346.19
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58965 Total:	389.84
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<b>lai - Life Assist, Inc. Total:</b>	389.84
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**loudedge - LoudEdge, Inc. Line Item Account 001-07-008-557-20-41-000**

58966 09/08/2022

Inv COS-090122

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
09/01/2022	trail map design & print	130-14-066-558-70-41-000	10,257.00

Inv COS-090122 Total	10,257.00
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58966 Total:	10,257.00
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<b>loudedge - LoudEdge, Inc. Total:</b>	10,257.00
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**mes - MES-Municipal Emergency Services Line Item Account 001-09-014-522-50-31-300**

58967 09/08/2022

Inv IN1764869

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/23/2022	vision C5 facemasks	001-09-014-522-50-31-300	896.54

Inv IN1764869 Total	896.54
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58967 Total: 896.54

**mes - MES-Municipal Emergency Services Total:** 896.54

**mp - Minuteman Press Line Item Account 511-25-054-518-50-31-000**

58968                      09/08/2022

Inv      88946

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/12/2022	backflow assembly testing letters	401-18-037-534-81-42-300	496.21

Inv 88946 Total 496.21

58968 Total: 496.21

**mp - Minuteman Press Total:** 496.21

**ntnet - Nat'l Testing Network Line Item Account**

58969                      09/08/2022

Inv      10898

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/31/2022	new hire background checks	001-09-014-522-10-41-000	1,500.00

Inv 10898 Total 1,500.00

58969 Total: 1,500.00

**ntnet - Nat'l Testing Network Total:** 1,500.00

**Norvid - Nordvind Company, LLC Line Item Account**

58970                      09/08/2022

Inv      4

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/31/2022	pro svcs through 8/5/22	310-17-501-595-61-63-000	73,556.85

Inv 4 Total 73,556.85

58970 Total: 73,556.85

**Norvid - Nordvind Company, LLC Total:** 73,556.85

**poa-or - Pacific Office Automation (OR) Line Item Account 511-25-054-518-50-45-200**

58971                      09/08/2022

Inv      154360

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/13/2022	copier image contract	511-25-054-518-50-45-200	166.72

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Inv 154360 Total	166.72
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Inv	203185
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/05/2022	copier image contract	511-25-054-518-50-45-200	205.98

Inv 203185 Total	205.98
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Inv	CSQ-0822
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/15/2022	copier lease x6	511-25-054-518-50-45-200	1,483.89

Inv CSQ-0822 Total	1,483.89
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58971 Total:	1,856.59
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**poa-or - Pacific Office Automation (OR) Total:**

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1,856.59
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**ReedD - Reed, Dinah Line Item Account**

58972	09/08/2022
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Inv	8/22
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/03/2022	mileage	130-14-031-558-60-43-000	47.50

Inv 8/22 Total	47.50
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58972 Total:	47.50
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**ReedD - Reed, Dinah Total:**

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47.50
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**roberth - Robert Half Line Item Account**

58973	09/08/2022
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Inv	60627461
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	A Aikelamu week ending 8/26/22	502-11-020-518-88-41-190	3,600.00

Inv 60627461 Total	3,600.00
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Inv	60639346
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/31/2022	H McCoy week ending 8/26/22	502-11-020-518-88-41-190	2,200.00

Inv 60639346 Total	2,200.00
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58973 Total:	5,800.00
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**roberth - Robert Half Total:**

5,800.00

**shi int - SHI International Corp Line Item Account**

58974      09/08/2022

Inv      B15710423

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/22/2022	PW: Adobe Pro license	502-11-021-518-88-31-800	116.53

Inv B15710423 Total	116.53
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58974 Total:

116.53

**shi int - SHI International Corp Total:**

116.53

**shint - Shinn, Todd Line Item Account**

58975      09/08/2022

Inv      8/22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/31/2022	steel toed boots	401-18-037-534-81-23-100	176.58

Inv 8/22 Total	176.58
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58975 Total:

176.58

**shint - Shinn, Todd Total:**

176.58

**turnbull - Turnbull, Allison Line Item Account 511-25-054-518-50-48-200**

58976      09/08/2022

Inv      8/22

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/31/2022	custodial svcs August	511-25-054-518-50-48-200	2,825.00

Inv 8/22 Total	2,825.00
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58976 Total:

2,825.00

**turnbull - Turnbull, Allison Total:**

2,825.00

**tylertec - Tyler Technologies, Inc. Line Item Account**

58977      09/08/2022

Inv      045-388318

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/03/2022	IT: ERP project	502-11-023-594-18-41-040	5,911.20

Inv 045-388318 Total	5,911.20
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58977 Total:

5,911.20

**tylertec - Tyler Technologies, Inc. Total:**

5,911.20

**uline - Uline Line Item Account**

58978                      09/08/2022

Inv    152723134

<u>Line Item Date</u>	<u>Line Item Description</u>
08/16/2022	janitorial supplies

<u>Line Item Account</u>	
001-12-028-576-80-31-300	1,668.53

Inv 152723134 Total	1,668.53
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58978 Total:

1,668.53

**uline - Uline Total:**

1,668.53

**uli - Unum Life Insurance Line Item Account 001-08-009-521-22-22-400**

58979                      09/08/2022

Inv    9/22

<u>Line Item Date</u>	<u>Line Item Description</u>
09/01/2022	group insurance premium

<u>Line Item Account</u>	
001-08-009-521-22-22-400	57.50

Inv 9/22 Total	57.50
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58979 Total:

57.50

**uli - Unum Life Insurance Total:**

57.50

**verizes - Verizon Wireless (Central Svcs.) Line Item Account 511-25-054-518-50-42-010**

58980                      09/08/2022

Inv    9913633111

<u>Line Item Date</u>	<u>Line Item Description</u>
08/16/2022	cell phones

<u>Line Item Account</u>	
511-25-054-518-50-42-010	5,029.80

Inv 9913633111 Total	5,029.80
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58980 Total:

5,029.80

**verizes - Verizon Wireless (Central Svcs.) Total:**

5,029.80

**wmg - Water Management Group Line Item Account 401-19-039-539-35-41-000**

58981                      09/08/2022

Inv    21768

<u>Line Item Date</u>	<u>Line Item Description</u>
08/19/2022	Sept 22 irrigation monitoring svcs

<u>Line Item Account</u>	
401-19-039-539-35-41-000	3,975.00

Inv 21768 Total	3,975.00
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58981 Total:	3,975.00
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wmg - Water Management Group Total:	3,975.00
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**wlace - Westlake Ace Hardware Line Item Account**

58982      09/08/2022

Inv    15305246

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/01/2022	facility parts & supplies	510-24-053-518-20-31-300	56.58

Inv 15305246 Total	56.58
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Inv    15305259

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/04/2022	facility parts & supplies	510-24-053-518-20-31-300	65.33

Inv 15305259 Total	65.33
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Inv    15305260

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/04/2022	facility parts & supplies	510-24-053-518-20-31-300	54.49

Inv 15305260 Total	54.49
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Inv    15305283

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/05/2022	pruning equipment	401-18-037-534-81-31-300	43.57

Inv 15305283 Total	43.57
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Inv    15305359

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/12/2022	hose & nozzle	401-18-037-534-81-31-300	69.74

Inv 15305359 Total	69.74
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Inv    15305378

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/14/2022	facility parts & supplies	510-24-053-518-20-31-300	16.31

Inv 15305378 Total	16.31
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Inv    15305438

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/21/2022	wetland sign install supplies	403-22-030-531-90-31-300	293.06

Inv 15305438 Total	293.06
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Inv      15305483

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/26/2022	parks supplies	001-12-028-576-80-31-300	45.75

Inv 15305483 Total			45.75
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Inv      15305484

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/26/2022	storage supplies	403-22-030-531-90-31-300	212.50

Inv 15305484 Total			212.50
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Inv      15305492

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/27/2022	painting supplies	001-12-028-576-80-31-300	6.53

Inv 15305492 Total			6.53
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Inv      15305493

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/27/2022	facility parts & supplies	510-24-053-518-20-31-300	86.08

Inv 15305493 Total			86.08
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Inv      15305512

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/28/2022	clamp	401-18-037-534-81-31-300	40.02

Inv 15305512 Total			40.02
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Inv      15305523

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/28/2022	ratchet	401-18-037-534-81-31-300	38.14

Inv 15305523 Total			38.14
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Inv      15305557

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/02/2022	facility parts & supplies	510-24-053-518-20-31-300	16.30

Inv 15305557 Total			16.30
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Inv      15305571

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/03/2022	wetland sign install supplies	403-22-030-531-90-31-300	201.53

Inv 15305571 Total			201.53
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Inv      15305579

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/04/2022	facility parts & supplies	510-24-053-518-20-31-300	65.38

Inv 15305579 Total	65.38
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Inv    15305624	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/09/2022	facility parts & supplies	510-24-053-518-20-31-300	38.13

Inv 15305624 Total	38.13
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Inv    15305625	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/09/2022	sign install supplies	001-16-035-542-30-31-300	41.34

Inv 15305625 Total	41.34
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Inv    15305636	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/10/2022	supplies	401-18-037-534-81-31-300	17.43

Inv 15305636 Total	17.43
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Inv    15305663	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2022	facility parts & supplies	510-24-053-518-20-31-300	70.23

Inv 15305663 Total	70.23
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Inv    15305671	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/13/2022	wetland sign install supplies	403-22-030-531-90-31-300	166.14

Inv 15305671 Total	166.14
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Inv    15305679	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/13/2022	facility parts & supplies	510-24-053-518-20-31-300	348.63

Inv 15305679 Total	348.63
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Inv    15305690	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	facility parts & supplies	510-24-053-518-20-31-300	46.84

Inv 15305690 Total	46.84
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Inv    15305715	
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<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2022	facility parts & supplies	510-24-053-518-20-31-300	70.78

Inv 15305715 Total	70.78
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Inv      15305730

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2022	protective gear	401-18-037-534-81-31-050	28.33

Inv 15305730 Total	28.33
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58982 Total:	<u>2,139.16</u>
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<b>wlace - Westlake Ace Hardware Total:</b>	<u>2,139.16</u>
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Total:	<u><u>193,594.84</u></u>
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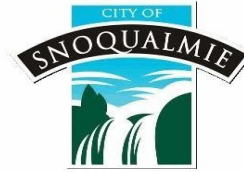


**Payroll**  
**Blanket Voucher Document**

Claims presented to the City to be paid on 8 / 31 /2022 in the amount of \$ 528,522.29  
which includes claim warrants numbered -- through --,  
totaling \$ 0.00, and direct deposits totaling \$ 528,522.29.

# ACH Check Register

User: 'THolden'  
 Printed: 08/30/2022 - 3:04PM  
 Batch: 00002.08  
 Include Partial: TRUE



Check Date	Check	Partial ACH	Employee Name	Amount
08/31/2022	0	False	Michael Sauerwein	9,958.85
08/31/2022	0	False	James Mayhew	780.27
08/31/2022	0	False	Bryan Holloway	688.36
08/31/2022	0	False	Matthew Laase	688.36
08/31/2022	0	False	Ethan Benson	688.36
08/31/2022	0	False	Jolyon Johnson	688.36
08/31/2022	0	False	Robert Wotton	538.36
08/31/2022	0	False	Cara Christensen	688.36
08/31/2022	0	False	Katherine Ross	2,592.74
08/31/2022	0	False	Reina McCauley	1,829.47
08/31/2022	0	False	Bob Sterbank	6,705.28
08/31/2022	0	False	Anna Astrakhan	1,735.59
08/31/2022	0	False	Deborah Estrada	11,838.01
08/31/2022	0	False	Tania Holden	4,650.56
08/31/2022	0	False	Jimmie Betts Jr.	3,736.08
08/31/2022	0	False	Brendon Ecker	2,431.06
08/31/2022	0	False	Mark Gerken	2,949.73
08/31/2022	0	False	Andrew Latham	3,131.54
08/31/2022	0	False	Sarah Reeder	3,378.44
08/31/2022	0	False	Christopher Miller	9,155.54
08/31/2022	0	False	Shawn Somers	2,898.53
08/31/2022	0	False	Andrew Bouta	6,410.49
08/31/2022	0	False	Samantha Brumfield	2,434.76
08/31/2022	0	False	Kimberly Johnson	4,615.27
08/31/2022	0	False	Nicole Wiebe	4,734.05
08/31/2022	0	False	Jennifer Ferguson	5,136.69
08/31/2022	0	False	Carson Hornsby	5,297.85
08/31/2022	0	False	Debbie Kinsman	2,403.73
08/31/2022	0	False	Heather Florida	4,012.65
08/31/2022	0	False	Gerald Knutsen	5,769.25
08/31/2022	0	False	Kyla Henderson	3,198.00
08/31/2022	0	False	Tami Wood	2,821.44
08/31/2022	0	False	Gail Folkins	2,858.17
08/31/2022	0	False	Danna McCall	3,170.86
08/31/2022	0	False	Brian Lynch	5,242.71
08/31/2022	0	False	Scott Bruton	5,476.72
08/31/2022	0	False	Melinda Black	2,537.30
08/31/2022	0	False	Austin Gutwein	7,461.34
08/31/2022	0	False	Pamela Mandery	6,542.73
08/31/2022	0	False	James Aguirre	3,963.48
08/31/2022	0	False	Ricardo Velasquez	6,245.94
08/31/2022	0	False	Michael Liebetrau	1,241.39
08/31/2022	0	False	Deanna Mihelich	3,918.34
08/31/2022	0	False	Craig Miller	12,090.93
08/31/2022	0	False	Daniel Moate	9,710.27
08/31/2022	0	False	Perry Phipps	9,770.35

08/31/2022	0	False	Joseph Meadows	2,889.94
08/31/2022	0	False	Cory Hendricks	2,572.48
08/31/2022	0	False	Anthony Lemmon	2,306.85
08/31/2022	0	False	Nicholas Schulgen	2,209.71
08/31/2022	0	False	David Doucett	4,849.78
08/31/2022	0	False	Chase Smith	6,236.83
08/31/2022	0	False	Kim Stonebraker-Weiss	7,409.40
08/31/2022	0	False	James Kaae	7,117.40
08/31/2022	0	False	Jason Weiss	12,169.49
08/31/2022	0	False	Nigel Draveling	8,371.42
08/31/2022	0	False	Dmitriy Vladis	6,772.46
08/31/2022	0	False	Christopher Werre	8,056.81
08/31/2022	0	False	Joseph Beach	4,279.64
08/31/2022	0	False	Philip Bennett	9,297.13
08/31/2022	0	False	Jordan Jolley	2,745.38
08/31/2022	0	False	Jason Battles	4,038.33
08/31/2022	0	False	Neil MacVicar	3,799.49
08/31/2022	0	False	Jorge Orozco	6,235.83
08/31/2022	0	False	Ryan Barnett	4,341.29
08/31/2022	0	False	Michael Chambless	3,933.22
08/31/2022	0	False	Kevin Aspy	3,400.33
08/31/2022	0	False	Lyle Beach	7,901.84
08/31/2022	0	False	Patrick Fry	3,235.69
08/31/2022	0	False	Jeffrey Hamlin	7,045.07
08/31/2022	0	False	Andrew Vining	4,317.99
08/31/2022	0	False	Thomas Holmes	10,509.27
08/31/2022	0	False	Alec Bagley	1,941.16
08/31/2022	0	False	Joan Quade	2,734.79
08/31/2022	0	False	Ryan Dalziel	3,547.99
08/31/2022	0	False	Jason George	6,624.38
08/31/2022	0	False	Kevin Halbert	1,923.13
08/31/2022	0	False	Timothy Barrett	2,764.79
08/31/2022	0	False	Donald Harris	8,790.74
08/31/2022	0	False	Kevin Snyder	5,548.14
08/31/2022	0	False	Kenneth Knowles	6,780.09
08/31/2022	0	False	Christopher Wilson	2,277.07
08/31/2022	0	False	Todd Shinn	6,669.27
08/31/2022	0	False	Matthew Hedger	6,955.95
08/31/2022	0	False	John Cooper	5,804.56
08/31/2022	0	False	Emily Arteché	7,491.04
08/31/2022	0	False	Ilyse Treptow	3,563.23
08/31/2022	0	False	Dinah Reed	5,313.56
08/31/2022	0	False	Jason Rogers	4,672.79
08/31/2022	0	False	Dylan Gamble	3,034.22
08/31/2022	0	False	Michael Bailey	7,852.76
08/31/2022	0	False	Thomas Munro	2,037.97
08/31/2022	0	False	Mark Correira	8,607.32
08/31/2022	0	False	Jacob Fouts	9,936.95
08/31/2022	0	False	Lucas Hughes	14,736.64
08/31/2022	0	False	Michael Stevens	5,373.73
08/31/2022	0	False	Darby Summers	4,441.07
08/31/2022	0	False	Theresa Tozier	6,837.73
08/31/2022	0	False	Gregory Heath	4,822.94
08/31/2022	0	False	Matthew West	6,186.49
08/31/2022	0	False	William Wisham	7,232.17
08/31/2022	0	False	Robert Lasswell	6,211.46
08/31/2022	0	False	Benjamin Parker	7,200.37
08/31/2022	0	False	Peter O'Donnell	5,748.16

		0.00
		528,522.29
Total	104	528,522.29

## Accounts Payable

## Blanket Voucher Approval Document

User: tholden  
 Printed: 09/01/2022 - 10:32AM  
 Warrant Request Date: 8/31/2022  
 DAC Fund:



Batch: 00006.08.2022 - PV 8-2022

City of Snoqualmie

Claims presented to the City to be paid in the amount of \$ 665,689.09  
 for claims warrants numbered 58895 through 58908 & dated 8/31/2022.

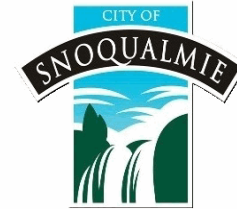
Line	Claimant	Voucher No.	Amount
1	AFLAC	000000000	78.13
2	AWC Benefits	000000000	154,385.28
3	City of Snoqualmie	000058895	1,140.00
4	Dept of Retirement Syst.-PERS	000000000	89,610.91
5	Dept. of Labor & Industries	000058896	26,135.30
6	Dept. of Retirement Syst.- DCP	000000000	38,181.00
7	Dept. of Retirement Syst.- PSERS	000000000	2,165.48
8	Dept. of Retirement Syst.-LEOFF	000000000	54,558.34
9	DiMartino Associates	000058897	315.00
10	Employment Security Dept.	000058898	1,919.09
11	Employment Security Dept.	000058899	5,672.30
12	IAFF Firepac-Political Affairs Dept.	000058900	4.18
13	IAFF LOCAL #2878	000058901	2,439.55
14	ICMA Retirement Trust -303907	000058902	12,936.00
15	IRS-Payroll EFTPS	000000000	243,662.62
16	NWFFT TRUST	000058903	23,277.50
17	Office of Support Enforcement - DSHS	000000000	2,044.91
18	Snoqualmie Police Association	000058904	1,800.00
19	Teamsters Local Union #763	000058905	3,111.00
20	Voya Institutional Trust Company	000058906	450.00
21	Western States Police Medical Trust	000058907	977.50
22	WSCFF	000058908	825.00
Page Total:			\$665,689.09
Grand Total:			\$665,689.09



# Clearing House

## Electronic AP Proof List

User: tholden  
Printed: 09/01/2022 - 11:26AM  
Batch: 00001.08.2022



Item 2.

Source	Vendor	Name	Transfer/Route	Check Digit	Account No	amount
AP5 006-08-2022	90070	Dept of Retirement Syst.-PERS,	/		999999999	89,610.91
AP5 006-08-2022	90110	AFLAC,	/		999999999	78.13
AP5 006-08-2022	90105	Dept. of Retirement Syst.- DCP,	/		999999999	38,181.00
AP5 006-08-2022	90030	Dept. of Retirement Syst.-LEOFF,	/		999999999	54,558.34
AP5 006-08-2022	90060	Office of Support Enforcement - DSHS,	/		999999999	2,044.91
AP5 006-08-2022	90075	Dept. of Retirement Syst.- PSERS,	/		999999999	2,165.48
AP5 006-08-2022	90085	IRS-Payroll EFTPS,	/		999999999	243,662.62
AP5 006-08-2022	90000	AWC Benefits,	/		999999999	154,385.28
						<hr/>
Records Printed:	8					584,686.67

# Accounts Payable

## Check Detail

User: tholden  
Printed: 09/01/2022 - 11:30AM



Item 2.

Check Number	Check Date	Amount
--------------	------------	--------

### 90000 - AWC Benefits Line Item Account

0 08/31/2022

Inv

Line Item Date	Line Item Description	Line Item Account	
08/30/2022	PR Batch 00002.08.2022 AWC-Life Insurance Police	631-00-000-231-50-14-000	810.00
08/30/2022	PR Batch 00002.08.2022 AWC Life Insurance	631-00-000-231-50-14-000	497.70
08/30/2022	PR Batch 00002.08.2022 AWC - Medical Benefits/HF 250	631-00-000-231-50-14-000	103,285.58
08/30/2022	PR Batch 00002.08.2022 Kaiser Medical Benefits/200	631-00-000-231-50-14-000	2,127.26
08/30/2022	PR Batch 00002.08.2022 AWC-Medical Benefits/HF 500	631-00-000-231-50-14-000	31,735.30
08/30/2022	PR Batch 00002.08.2022 AWC-Vision Employee	631-00-000-231-50-14-000	3.81
08/30/2022	PR Batch 00002.08.2022 AWC-Dental Benefits	631-00-000-231-50-14-000	11,697.79
08/30/2022	PR Batch 00002.08.2022 AWC Life Insurance Employee	631-00-000-231-50-14-000	4.80
08/30/2022	PR Batch 00002.08.2022 AWC-Vision	631-00-000-231-50-14-000	1,730.49
08/30/2022	PR Batch 00002.08.2022 AWC Dental Benefits Employee	631-00-000-231-50-14-000	47.99
08/30/2022	PR Batch 00002.08.2022 AWC Medical Benefits Employee	631-00-000-231-50-14-000	702.38

Inv Total	152,643.10
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Inv 08/2022

Line Item Date	Line Item Description	Line Item Account	
08/30/2022	Edmund Crosson Medical Premium	001-08-009-521-22-22-400	1,742.18

Inv 08/2022 Total	1,742.18
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0 Total:	154,385.28
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90000 - AWC Benefits Total:	154,385.28
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### 90010 - Dept. of Labor & Industries Line Item Account

58896 08/31/2022

Inv

Line Item Date	Line Item Description	Line Item Account	
08/30/2022	PR Batch 00002.08.2022 L&I Employee	631-00-000-231-50-73-000	4,789.74
08/30/2022	PR Batch 00002.08.2022 L&I Employer	631-00-000-231-50-73-000	21,345.56

Inv Total	26,135.30
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58896 Total:	26,135.30
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90010 - Dept. of Labor & Industries Total:	26,135.30
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**90020 - Employment Security Dept. Line Item Account**

58898      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 Emp Sec- Unemployment Tax	631-00-000-231-50-50-000	1,919.09

Inv Total			1,919.09
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58898 Total:			1,919.09
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**90020 - Employment Security Dept. Total:**

1,919.09

**90022 - Employment Security Dept. Line Item Account**

58899      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 WA Paid Family & Medical Leave	631-00-000-231-50-32-000	1,519.09
08/30/2022	PR Batch 00002.08.2022 WA Paid Family & Medical Leave	631-00-000-231-50-32-000	4,153.21

Inv Total			5,672.30
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58899 Total:			5,672.30
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**90022 - Employment Security Dept. Total:**

5,672.30

**90030 - Dept. of Retirement Syst.-LEOFF Line Item Account**

0      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 LEOFF 2 Employer	631-00-000-231-50-16-000	20,908.12
08/30/2022	PR Batch 00002.08.2022 LEOFF 2 Employee	631-00-000-231-50-16-000	33,650.22

Inv Total			54,558.34
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0 Total:			54,558.34
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**90030 - Dept. of Retirement Syst.-LEOFF Total:**

54,558.34

**90035 - IAFF Firepac-Political Affairs Dept. Line Item Account**

58900      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 IAFF-FirePac	631-00-000-231-50-50-000	4.18

Inv Total			4.18
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58900 Total:			4.18
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**90035 - IAFF Firepac-Political Affairs Dept. Total:**

4.18

**90040 - Teamsters Local Union #763 Line Item Account**

58905              08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 Teamsters Union Dues	631-00-000-231-50-21-000	3,111.00
Inv Total			3,111.00

58905 Total:

3,111.00

**90040 - Teamsters Local Union #763 Total:**

3,111.00

**90045 - IAFF LOCAL #2878 Line Item Account**

58901              08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 IAFF-Local 2878 Fire	631-00-000-231-50-21-000	2,439.55
Inv Total			2,439.55

58901 Total:

2,439.55

**90045 - IAFF LOCAL #2878 Total:**

2,439.55

**90060 - Office of Support Enforcement - DSHS Line Item Account**

0                      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 Child Support	631-00-000-231-50-30-000	2,044.91
Inv Total			2,044.91

0 Total:

2,044.91

**90060 - Office of Support Enforcement - DSHS Total:**

2,044.91

**90070 - Dept of Retirement Syst.-PERS Line Item Account**

0                      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 PERS 3 Employee	631-00-000-231-50-16-000	4,999.79
08/30/2022	PR Batch 00002.08.2022 PERS 2 Employer	631-00-000-231-50-16-000	48,217.81
08/30/2022	PR Batch 00002.08.2022 PERS 3 Employer	631-00-000-231-50-16-000	6,474.74
08/30/2022	PR Batch 00002.08.2022 PERS2 Employee	631-00-000-231-50-16-000	29,918.57

Inv Total	89,610.91
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0 Total:	89,610.91
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90070 - Dept of Retirement Syst.-PERS Total:	89,610.91
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**90075 - Dept. of Retirement Syst.- PSERS Line Item Account**

0                      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 PSERS Employer	631-00-000-231-50-16-000	1,332.11
08/30/2022	PR Batch 00002.08.2022 PSERS Employee	631-00-000-231-50-16-000	833.37

Inv Total	2,165.48
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0 Total:	2,165.48
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90075 - Dept. of Retirement Syst.- PSERS Total:	2,165.48
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**90085 - IRS-Payroll EFTPS Line Item Account**

0                      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 Medicare Employee	631-00-000-231-50-27-000	14,016.17
08/30/2022	PR Batch 00002.08.2022 Medicare Employer	631-00-000-231-50-27-000	14,016.17
08/30/2022	PR Batch 00002.08.2022 FICA Employer	631-00-000-231-50-27-000	49,447.36
08/30/2022	PR Batch 00002.08.2022 Federal Income Tax	631-00-000-231-50-27-000	116,108.06
08/30/2022	PR Batch 00002.08.2022 Imputed Income Tax	631-00-000-231-50-50-000	627.50
08/30/2022	PR Batch 00002.08.2022 FICA Employee	631-00-000-231-50-27-000	49,447.36

Inv Total	243,662.62
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0 Total:	243,662.62
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90085 - IRS-Payroll EFTPS Total:	243,662.62
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**90095 - Voya Institutional Trust Company Line Item Account**

58906                      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 Voya-Employee	631-00-000-231-50-19-000	250.00
08/30/2022	PR Batch 00002.08.2022 Voya-Employer	631-00-000-231-50-19-000	200.00

Inv Total	450.00
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58906 Total:	450.00
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**90095 - Voya Institutional Trust Company Total:**

450.00

**90099 - City of Snoqualmie Line Item Account**

58895              08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 FSA	631-00-000-231-50-15-000	1,140.00
Inv Total			1,140.00

58895 Total:

1,140.00

**90099 - City of Snoqualmie Total:**

1,140.00

**90100 - ICMA Retirement Trust -303907 Line Item Account**

58902              08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 ICMA-Employer	631-00-000-231-50-19-000	2,525.00
08/30/2022	PR Batch 00002.08.2022 ICMA-Employer Supplement	631-00-000-231-50-19-000	350.00
08/30/2022	PR Batch 00002.08.2022 ICMA-Employee	631-00-000-231-50-19-000	10,061.00
Inv Total			12,936.00

58902 Total:

12,936.00

**90100 - ICMA Retirement Trust -303907 Total:**

12,936.00

**90105 - Dept. of Retirement Syst.- DCP Line Item Account**

0                      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 DCP-Employer-Supplement	631-00-000-231-50-19-000	2,940.00
08/30/2022	PR Batch 00002.08.2022 DCP-Employer	631-00-000-231-50-19-000	11,452.00
08/30/2022	PR Batch 00002.08.2022 DCP Employee	631-00-000-231-50-19-000	23,789.00
Inv Total			38,181.00

0 Total:

38,181.00

**90105 - Dept. of Retirement Syst.- DCP Total:**

38,181.00

**90110 - AFLAC Line Item Account**

0                      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 AFLAC-Pre Tax	631-00-000-231-50-19-000	78.13

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Inv Total	78.13
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0 Total:	78.13
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90110 - AFLAC Total:	78.13
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**90120 - WSCFF Line Item Account**

58908              08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 WSCFF-BENEFIT TRUST FF ER	631-00-000-231-50-22-000	825.00

Inv Total	825.00
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58908 Total:	825.00
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90120 - WSCFF Total:	825.00
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**90180 - Snoqualmie Police Association Line Item Account**

58904              08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 Police Union Dues	631-00-000-231-50-21-000	1,800.00

Inv Total	1,800.00
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58904 Total:	1,800.00
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90180 - Snoqualmie Police Association Total:	1,800.00
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**90300 - DiMartino Associates Line Item Account**

58897              08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 Brown & Brown DBA DiMartino	631-00-000-231-50-14-000	315.00

Inv Total	315.00
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58897 Total:	315.00
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90300 - DiMartino Associates Total:	315.00
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**90310 - NWFFT TRUST Line Item Account**

58903              08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 Medical/Vision Benefits	631-00-000-231-50-14-000	21,202.17
08/30/2022	PR Batch 00002.08.2022 Dental Benefits	631-00-000-231-50-14-000	2,075.33

Inv Total			23,277.50
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58903 Total:			<hr/> 23,277.50
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<b>90310 - NWFFT TRUST Total:</b>			<hr/> 23,277.50
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**90400 - Western States Police Medical Trust Line Item Account**

58907      08/31/2022

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
08/30/2022	PR Batch 00002.08.2022 W States Police Medical Trust	631-00-000-231-50-17-000	977.50

Inv Total			977.50
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58907 Total:			<hr/> 977.50
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<b>90400 - Western States Police Medical Trust Total:</b>			<hr/> 977.50
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Total:			<hr/> <hr/> 665,689.09
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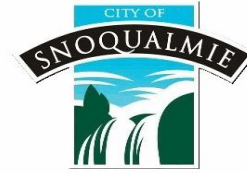


**Payroll**  
**Blanket Voucher Document**

Claims presented to the City to be paid on 9 / 15 /2022 in the amount of \$ 133,355.00  
which includes claim warrants numbered - through -,  
totaling \$ 0.00, and direct deposits totaling \$ 133,355.00.

# ACH Check Register

User: 'THolden'  
 Printed: 09/09/2022 - 1:37PM  
 Batch: 00001.09  
 Include Partial: TRUE



Check Date	Check	Partial ACH	Employee Name	Amount
09/15/2022	0	False	Reina McCauley	2,400.00
09/15/2022	0	False	Bob Sterbank	4,475.00
09/15/2022	0	False	Anna Astrakhan	3,200.00
09/15/2022	0	False	Tania Holden	700.00
09/15/2022	0	False	Jimmie Betts Jr.	1,400.00
09/15/2022	0	False	Brendon Ecker	1,775.00
09/15/2022	0	False	Mark Gerken	2,035.00
09/15/2022	0	False	Andrew Latham	1,700.00
09/15/2022	0	False	Sarah Reeder	3,050.00
09/15/2022	0	False	Christopher Miller	2,000.00
09/15/2022	0	False	Shawn Somers	2,000.00
09/15/2022	0	False	Jennifer Ferguson	3,000.00
09/15/2022	0	False	Debbie Kinsman	1,500.00
09/15/2022	0	False	Gerald Knutsen	400.00
09/15/2022	0	False	Kyla Henderson	2,000.00
09/15/2022	0	False	Tami Wood	1,500.00
09/15/2022	0	False	Danna McCall	3,000.00
09/15/2022	0	False	Brian Lynch	1,500.00
09/15/2022	0	False	Scott Bruton	2,300.00
09/15/2022	0	False	Melinda Black	1,600.00
09/15/2022	0	False	Austin Gutwein	2,100.00
09/15/2022	0	False	Pamela Mandery	2,000.00
09/15/2022	0	False	James Aguirre	2,500.00
09/15/2022	0	False	Ricardo Velasquez	2,750.00
09/15/2022	0	False	Michael Liebetrau	1,800.00
09/15/2022	0	False	Deanna Mihelich	1,780.00
09/15/2022	0	False	Craig Miller	2,350.00
09/15/2022	0	False	Joseph Meadows	2,600.00
09/15/2022	0	False	Cory Hendricks	2,050.00
09/15/2022	0	False	Anthony Lemmon	2,050.00
09/15/2022	0	False	Nicholas Schulgen	2,050.00
09/15/2022	0	False	David Doucett	2,850.00
09/15/2022	0	False	Chase Smith	2,000.00
09/15/2022	0	False	Kim Stonebraker-Weiss	2,000.00
09/15/2022	0	False	James Kaae	2,000.00
09/15/2022	0	False	Jason Weiss	2,000.00
09/15/2022	0	False	Nigel Draveling	1,500.00
09/15/2022	0	False	Dmitriy Vladis	2,000.00
09/15/2022	0	False	Joseph Beach	1,200.00
09/15/2022	0	False	Philip Bennett	1,440.00
09/15/2022	0	False	Jordan Jolley	1,950.00
09/15/2022	0	False	Jason Battles	1,800.00
09/15/2022	0	False	Neil MacVicar	1,700.00
09/15/2022	0	False	Ryan Barnet	1,775.00
09/15/2022	0	False	Michael Chambless	4,750.00
09/15/2022	0	False	Kevin Aspy	1,585.00

09/15/2022	0	False	Patrick Fry	2,900.00
09/15/2022	0	False	Andrew Vining	2,950.00
09/15/2022	0	False	Thomas Holmes	1,100.00
09/15/2022	0	False	Alec Bagley	1,900.00
09/15/2022	0	False	Joan Quade	1,150.00
09/15/2022	0	False	Ryan Dalziel	1,200.00
09/15/2022	0	False	Jason George	1,400.00
09/15/2022	0	False	Kevin Halbert	1,350.00
09/15/2022	0	False	Timothy Barrett	1,950.00
09/15/2022	0	False	Donald Harris	200.00
09/15/2022	0	False	Kevin Snyder	1,500.00
09/15/2022	0	False	Christopher Wilson	1,865.00
09/15/2022	0	False	Todd Shinn	1,000.00
09/15/2022	0	False	John Cooper	800.00
09/15/2022	0	False	Ilyse Treptow	950.00
09/15/2022	0	False	Jason Rogers	2,500.00
09/15/2022	0	False	Dylan Gamble	1,875.00
09/15/2022	0	False	Michael Bailey	1,400.00
09/15/2022	0	False	Jacob Fouts	600.00
09/15/2022	0	False	Michael Stevens	2,350.00
09/15/2022	0	False	Darby Summers	1,200.00
09/15/2022	0	False	Gregory Heath	2,200.00
09/15/2022	0	False	Matthew West	1,500.00
09/15/2022	0	False	Robert Lasswell	1,400.00
				0.00
				133,355.00
		Total	70	133,355.00

Item 2.



## BUSINESS OF THE CITY COUNCIL CITY OF SNOQUALMIE

**AB22-074**  
**September 20, 2022**  
**Committee Report**

### AGENDA BILL INFORMATION

<b>TITLE:</b>	AB22-074: Financial Management Policy	<input checked="" type="checkbox"/> Discussion Only
<b>RECOMMENDED ACTION:</b>	F&A Committee Discussion: Review Proposed Policy Council: Pass Resolution No. (to be assigned) establishing and updating comprehensive Financial Management Policy	<input type="checkbox"/> Action Needed: <input type="checkbox"/> Motion <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution

<b>DEPARTMENT:</b>	Finance		
<b>STAFF:</b>	Jen Ferguson, Finance Director		
<b>COMMITTEE:</b>	Finance & Administration	Meeting Date: September 20, 2022	
<b>COUNCIL LIAISON:</b>	James Mayhew	Bryan Holloway	Cara Christensen
<b>EXHIBITS:</b>	<ol style="list-style-type: none"> <li>Staff Memo dated August 2, 2022</li> <li>Current Financial Policies and SMC Excerpts</li> <li>Proposed Financial Management Policy (original version)</li> <li>Comparison Matrix of New Policy to Current</li> <li>Proposed Financial Management Policy – WIP version with changes to date (updated for September 20 F&amp;A)</li> <li>Proposed Financial Management Policy – Clean version with changes to date (updated for September 20 F&amp;A)</li> <li>Resolution No. XXXX (To be presented for Council Deliberations at a later date)</li> </ol>		

### SUMMARY

The purpose of this agenda bill is for Council consideration of the proposed Financial Management Policy.

### LEGISLATIVE HISTORY

The Financial Management Policy discussions occurred or were included in the committee agendas for discussion at the following Finance & Administration (“F&A”) Committee meetings:

May 3, 2022	June 7, 2022	July 6, 2022	Aug 2, 2022	Aug 29, 2022
May 17, 2022	June 21, 2022	July 19, 2022	Aug 3, 2022	Aug 30, 2022
Sept 20, 2022				

On June 14, 2022, and August 2, 2022, the proposed Financial Management Policy was provided to the City Council in advance for study.

During the August 3 and August 4, 2022 F&A Committee meetings, the committee made good progress on their review of the proposed financial management policy. The F&A committee continued its review of proposed policy and finished its revision work at special committee meetings on August 29 and August 30, 2022. The Budget Calendar has been amended to reflect any updated meeting schedules.

Exhibit 5 is the final work-in-progress WIP version of proposed policy with F&A Committee changes to date.

Exhibit 6 is a clean version of the F&A committee changes and is anticipated to be presented to the full City Council for approval on September 26, 2022

## **BACKGROUND**

The City Council is in the process of reviewing and updating the Financial Management Policy. A staff memo has been prepared to provide context and an overview of the policy update project (see exhibit 1). The F&A Committee role has been review of all current, separate and outdated policies, as well as, excerpts of various section of the Snoqualmie Municipal Code pertaining to financial policy or financial procedures (see exhibit 2). Final policy is expected to be authorized through the passing of a resolution.

The original proposed Financial Management Policy is attached as Exhibit 3. Exhibit 4, a comparison matrix was prepared to assist with comparing parts of existing, old policies and SMC with the new, combined Financial Management Policy. This matrix also includes a section of code and the proposed changes/peals for council's consideration.

## **BUDGET IMPACTS**

While there are no budgetary impacts for updating and setting financial management policy, effective financial policy is essential to the overall financial health of the city and assists elected officials, management, and staff in making sound financial decisions. The budget is a key decision-making tool for establishing the level of service delivery and making capital investments.

## **NEXT STEPS**

- September 26, 2022 Regular Council Meeting – Financial Management Policy, Review of revised, proposed policy and consider passing a resolution approving the policy

## **PROPOSED ACTION**

F&A to review final revised Financial Management Policy and forward to City Council for consideration at the September 26, 2022 regular city council meeting.



38624 SE River Street  
PO Box 987  
Snoqualmie, WA 98065

Office: 425-888-1555  
Fax: 425-831-6041

[www.ci.snoqualmie.wa.us](http://www.ci.snoqualmie.wa.us)

DATE: August 2, 2022  
TO: Finance & Administration Committee  
City Council  
FROM: Jen Ferguson, Finance Director  
SUBJECT: Comprehensive Financial Management Policy Update Project

The purpose of this memo is to provide an overview of the comprehensive financial policy update project. The expected outcome is for the city council to adopt updated financial policy that is comprehensive, modern, based on optimal practices and creates a consolidated fiscal guidance manual that replaces multiple, single topic policies and SMC.

Comprehensive financial management policy serves as an operational guideline and basis for management and staff to crystallize strategic intents for dealing with fiscal vitality and to support the city council's future strategic plan which is a long-term plan with priorities, goals, objectives, and action items. 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.

The following is a list of guiding objectives for the city council to consider as we discuss new and updated financial policy:

- Establish good fiscal management practices
- Clarify strategic intents for fiscal management
- Define boundaries and balance
  - Control over courses of action taken by management
  - Flexibility for management to exercise discretion to carry-out policy
- Support good bond ratings
- Promote long-term and strategic thinking
- Manage risks to financial condition
- Implement established public management best practices

A collaborative approach is our goal, in updating and developing a new financial policy document that contains acceptable and unacceptable courses of action, establishes parameters in which the city may operate and provides a standard for safeguarding city financial resources and practices.

This effort was expected to occur over a 3-month period; however, is being extended due to the significant workplan of the city council, council committees and city administration. On April 25, 2022, the City Council approved a 2023-2024 Biennial Budget Development Calendar of meetings, which include both F&A Committee meetings, special budget workshop meetings and regular City Council meetings that pertain to financial policy updates. The budget calendar was recently amended on July 25, 2022.

## Policies vs procedures

Financial policy is guidelines for financial decision making; whereas financial procedures cover the detailed steps needed for management to accomplish business processes. Procedures complement policy because they align the day-to-day work performed by staff. Often, and in various Snoqualmie existing policies or code, policy and procedures are blended. This comingling may lead to unclear policy and weaken the underlying principles or goal of the policy and shift from policy governance to potential duplication of management responsibilities. The proposed financial management policy seeks to separate policy and procedures.

### Financial policy evaluation and updates include the following steps:

- **Review existing financial policies** (see Current Policies and Code)
  - Existing financial policy is in many forms from Snoqualmie Municipal Code, a policy document last updated in 2008 and a number of separate policy documents pertaining to a single topic. These policy documents and code excerpts have been combined into one document for review. (See exhibit 2)
- **Review proposed, updated Financial Management Policy** (see Proposed Policy)
  - A proposed policy document has been prepared which establishes financial principles, priorities, objectives, benchmarks, targets, and overall management guidance.
  - The new policy is expected to be adopted by the city council and would replace current, old policies. Some SMC would be expected to be repealed or updated. (See exhibit 3)
  - A comparison matrix has been prepared to assist with comparing current policies and code with the proposed new consolidated and comprehensive policy. There is no easy way to compare old policies to the new. (See exhibit 4)

**RESOLUTION NO. 1402**

**A RESOLUTION AMENDING THE COMPREHENSIVE  
FINANCIAL POLICIES TO UPDATE SECTION XVII,  
HUMAN SERVICES**

**WHEREAS**, the City Council of the City of Snoqualmie adopted Resolution 777 on March 13, 2006, establishing Comprehensive Financial Policies; and

**WHEREAS**, the City Council of the City of Snoqualmie adopted Resolution 849 on April 14, 2008, adding Section XVII Human Services to the Comprehensive Financial Policies; and

**WHEREAS**, City of Snoqualmie staff have prepared an update to Section XVII Human Services of the Comprehensive Financial Policies;

**WHEREAS**, the update to Section XVII Human Services of the Comprehensive Financial Policies will take effect on October 1, 2017; and

**NOW THEREFORE BE IT RESOLVED** that the City Council of the City of Snoqualmie approves and adopts the update to Section XVII Human Services of the Comprehensive Financial Policies (updated section attached hereto) acknowledging the effective date of October 1, 2017.



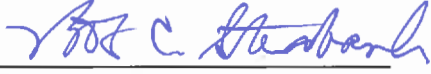
**PASSED AND ADOPTED** by the City Council of the City of Snoqualmie,  
Washington, this 11th day of September 2017.

  
Matthew R. Larson, Mayor

ATTEST:

  
Jodi Warren, MMC, City Clerk

Approved as to form:

  
Bob Sterbank, City Attorney

## Comprehensive Financial Management Policies

### Section XVII Human Services

**A. Goals and Objectives.** The mission of the City of Snoqualmie's human services competitive allocation process is to distribute funds to non-profit agencies serving the greater Snoqualmie Valley area that support and aid youth, adults, seniors, and families in need. Agencies approved for funding may use the money to improve capital facilities or support ongoing operational programs.

**B. Human Services Fund.** The Chief Financial Officer shall establish a Human Services Fund that accounts for and distributes allocated resources from the General Fund (#001). The Chief Financial Officer shall maintain a reserve of \$50,000 in the Human Services Fund for the expressed and authorized use of City of Snoqualmie Council when community need is deemed to exceed existing annual funding. (See Section G Reserve Requirements for additional rules.)

**C. City Funding of Program.** The General Fund will transfer sufficient resources to the Human Services Fund after meeting debt service, operating, and reserve requirements to support the competitive allocation process. Funding for the competitive allocation process shall not exceed 1.12% of budgeted General Fund revenues in 2018 and for every subsequent year. The Human Services Fund will maintain a reserve balance equal to \$50,000. The Revolving Reserve Fund (#004) will provide the initial balance and subsequently maintain the balance level through a transfer upon adoption of the biennial budget.

**D. Organizations Eligible for Human Services Funding.** Eligible organizations shall meet the following to be considered for human services funding by the City of Snoqualmie:

- a. Must provide direct services that support or benefit youth, adults, seniors, or families in need.
- b. Must place a particular emphasis on serving "at-risk" individuals and/or families.
- c. Administrative costs as a percentage of the requested funding must be significantly below 30%.
- d. Provide services within the boundaries of first, the City of Snoqualmie and, secondly, within the boundaries of the Snoqualmie Valley School District.
- e. Recognized as an IRC 501(c)3 non-profit entity by the Internal Revenue Services or registered with the State of Washington as a non-profit organization for Washington business license purposes, regardless of religious or fraternal affiliation.

**E. Application, Scoring, and Timeline.**

- a. **Application Process:** Each organization shall submit an annual application for review and consideration. Each applicant shall provide the following information in the application:
  - i. Name and address of the organization.
  - ii. Contact information.
  - iii. Amount of funding requested.
  - iv. The purpose of the funding.
  - v. A description of the organization, its governing structure and philosophy.
  - vi. Other supporting information that will aid in the determination of eligibility, partnerships, and support.
  - vii. Proof of non-profit status, either IRS letter of determination or State of Washington registration.
    1. This requirement is only applicable the first time that an applicant submits an application and every three years thereafter.
  - viii. A copy of the most recent financial statements, most particularly operating or "profit and loss" statements.
  - ix. A list of the governing body members.
- b. **Scoring Process:** Each application shall be evaluated based on three major criteria:
  - i. Purpose for which funding is requested.
    1. Must meet City's human services goals with emphasis on benefiting the most vulnerable and the broadest needs.
  - ii. Service area/organizational structure of applicant.
    1. Emphasis on volunteer organization over structured, professional organization
    2. Emphasis on City of Snoqualmie residents but not necessary to be located in Snoqualmie
    3. Emphasis on low operating cost to benefit ratio.
  - iii. Available resources and partnerships.
  - iv. Items i. and ii., should be given greater scoring emphasis than item iii.
  - v. Council reserves the right to make exceptions to the scoring results for meritorious applications as recommended by the Finance and Administration Council Committee.
- c. **Timeline:** The following timeline shall be applicable beginning the first full fiscal year following adoption of this policy:
  - i. Applications are provided to all potential applicants by mail or upon request no later than the last Friday in September of each year.
  - ii. Applicants are to submit applications no later than the second to last Friday in October every year.

- iii. Applications will be scored and ranked no later than the second Wednesday in November every year.
- iv. Applications and ranking will be submitted to the Finance and Administration Council Committee no later than the last meeting in November.
- v. Council shall approve contract amounts no later than the last full council meeting in December.

**F. Administration.**

- a. Administration of the Human Services competitive allocation process shall be at the discretion of the Mayor. Council oversight is delegated to the Finance and Administration Council Committee whose responsibility is to recommend to City Council the eligible applicants and the level of funding proposed for each applicant.
- b. Funding disbursements shall be made in compliance and conformance with applicable State statutes and Attorney General Opinions at the time of the annual allocation, particularly RCW 42.24.080 as modified by SHB 2639 as related to advance payments and contractual obligations.

**G. Reserve Requirements.** The City of Snoqualmie will maintain a reserve of \$50,000 in the Human Services Fund. The Revolving Reserve Fund (#004) will provide the initial balance and subsequently maintain the balance level through a transfer upon adoption of the biennial budget.

- a. The only authorized use of this reserve is to support the competitive allocation process when community need is deemed to exceed annual funding and to provide immediate and catastrophic relief to those residents most vulnerable and in greatest need.
- b. The City of Snoqualmie shall establish a petty cash account with a balance not to exceed \$300 with the City of Snoqualmie's authorized bank for use by the Police and Fire Departments to meet the immediate and catastrophic needs of residents.
- c. Authorized signatories to the checking account, in addition to the Mayor, City Administrator, and Chief Financial Officer, include:
  - i. The Police and Fire Chiefs
  - ii. The duty Police Sergeants
  - iii. The duty Fire Lieutenants
- d. Each department shall have a checkbook which is to be maintained in the possession of the duty Police Sergeant and duty Fire Lieutenant.
- e. Authorized expenditures are to be limited to immediate food for children, one night lodging during inclement weather for the impoverished or abused, sanitary supplies for infants, and other similar needs.

- f. The following documentation shall be provided to the Chief Financial Officer the next business day after disbursement:
  - i. A brief report describing the situation, including Police and/or Fire incident number, date and time, the age of the targeted individual(s), nature of need, and action taken.
  - ii. Receipt of expenditure.
- g. The Chief Financial Officer, in concurrence with the City Administrator and Mayor, is authorized to revoke use of either the Police or Fire Department checkbook or to terminate the petty cash account if, in his/her discretion and with supporting documentation, misuse of these funds occurs.

**RESOLUTION NO. 559****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SNOQUALMIE,  
WASHINGTON, ESTABLISHING AN INVESTMENT POLICY.**

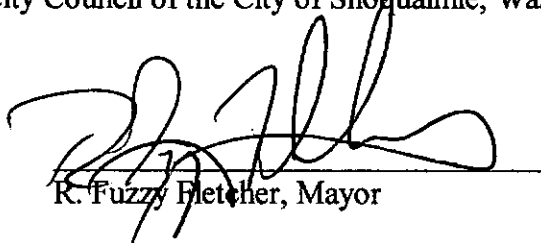
**WHEREAS**, the Washington State Treasurer's office have recommended the City of Snoqualmie establish an Investment Policy, and

**WHEREAS**, the City of Snoqualmie deems it necessary to approve an Investment Policy,

**NOW, THEREFORE**, be it resolved by the City Council of the City of Snoqualmie, Washington, as follows:

**Section 1.** The Investment Policy, as set forth in "Exhibit A" attached hereto, is hereby approved and adopted.

**PASSED** by the City Council of the City of Snoqualmie, Washington, this 24<sup>th</sup> day of July 2000.

  
R. Fuzzy Fletcher, Mayor

Attest:

  
Jodi Warren, CMC City Clerk

# Investment Policy

## City of Snoqualmie

### Policy:

It is the policy of the City of Snoqualmie to invest public funds in a manner that will provide the highest return with maximum security while meeting the daily cash flow demands on the treasury and conforming to all Washington statutes governing the investment of public funds.

### Scope:

This investment policy applies to all financial assets of the city. These funds are accounted for in the city's annual financial report and include:

1. General Fund
2. Special Revenue Funds
3. Capital Project Funds
4. Enterprise Funds
5. Trust and Agency Funds
6. Any new fund created by Council, unless specifically exempted by Council.

This investment policy applies to all transactions involving the financial assets and related activity of all the foregoing funds.

### Objectives:

Investments will be made with judgement 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 the investment office will be the "prudent person" and shall be applied in the contest of managing an overall portfolio. The investment officer acting in accordance with this policy 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 manner and appropriate action is taken to control adverse developments.

**Strategy and Objectives:**

The primary investment strategy will be to invest excess idle cash within the constraints of this policy in order to increase interest earnings. This will be done in a manner that supports the city's primary purpose of providing services to the public.

The primary objectives, in priority order, of the city's investment activities shall be:

***Safety:*** Safety of principal is the foremost objective of the city. Investments of the City of Snoqualmie shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

***Liquidity:*** The city's investment portfolio will remain sufficiently liquid to enable the city to meet all operating and debt service requirements that might be reasonably anticipated.

***Return on Investment:*** The city's investment portfolio will be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the city's investment risk constraints and the cash flow characteristics of the portfolio. Investment of tax exempt borrowing proceeds and of any debt service funds will comply with the "arbitrage" restrictions of section 148 of the Internal Service Code of 1986.

**Delegation of Authority:**

Management responsibility for the investment program is hereby delegated to the City Treasurer. The City Treasurer will be responsible for all transactions undertaken and has established a system of controls and standard operating procedures to regulate the activities of subordinate officials.

**Ethics and Conflicts of Interest:**

Officers and 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 Council any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the city's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the City of Snoqualmie, particularly with regard to the time of purchases and sales.



**Authorized Financial Dealers and Institutions:**

It is the intent of the City Treasurer to conduct his/her investment transactions with several competing, reputable investment securities broker/dealers and financial institutions.

The City Treasurer will maintain a list of financial institutions, as required by the Public Deposit Commission, authorized to provide investment services. (RCW 39.58.080). In addition a list will also be maintained of approved security broker/dealers who maintain an office in the State of Washington. These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C-3 (uniform net capital rule). No public deposit shall be made except in a qualified depository in the State of Washington. Total deposits may not exceed that depository's net worth (RCW 39.58.130).

**Authorized Investments:**

- Certificates, notes, bonds or other obligations of the United States. RCW 43.84.080; 36.29.020. (Treasury bills, bonds.)
- Obligations of US agencies or of any corporation wholly owned by the government of the United States. RCW 43.84.080; 36.29.020. (Government National Mortgage Association bonds. Small Business Administration bonds.)
- Federal Home Loan Bank notes and bonds. RCW 43.83.080; 36.29.020.
- Federal Land Bank bonds. RCW 43.84.080; 36.29.020.
- Federal National Mortgage Association notes, debentures and guaranteed certificates of participation. RCW 43.84.080; 36.29.020.
- Notes or bonds secured by mortgage that the Federal Housing Administrator has insured or made a commitment to insure in obligations of national mortgage associations. RCW 39.60.010.
- Debentures issued by the Federal Housing Administrator. RCW 39.60.010.
- Bonds of the Home Owner's Loan Corporation. RCW 39.60.010.
- Obligations of any other government-sponsored corporation whose obligations are or may become eligible as collateral for advances to member banks as determined by the board of governors of the federal reserve system. RCW 43.84.080; 36.29.020. (Federal Farm Credit Banks consolidated system-wide bonds and discount notes. Federal Home Loan Mortgage Corporation bonds and discount notes. Student Loan

Marketing Association bonds and discount notes. Export-Import Bank bonds. Maritime Administration bonds.)

- Bonds of the State of Washington and any local government in the State of Washington, which bonds have at the time of investment one of the three highest credit ratings of a nationally recognized rating agency. RCW 39.59.010.
- General obligation bonds of a state other than the State of Washington and general obligation bonds of a local government other than the State of Washington, which bonds have at the time of investment one of the three highest ratings of a nationally recognized rating agency. RCW 39.59.010.
- Bonds or other obligations issued by a housing authority pursuant to the housing authorities' law of this state or issued by any public housing authority or agency in the United States. RCW 35.82.220.
- Bonds or warrants of the State of Washington. RCW 35.39.030.
- Washington State Housing Finance Commission bonds. RCW 43.180.190.
- Port district revenue bonds and notes issued under authority of Chapter 54.34 RCW. RCW 54.34.150.
- Bonds or other obligations issued by a metropolitan corporation pursuant to Chapter 35.58 RCW. RCW 35.58.510.
- State, county, municipal, or school district bonds, or warrants of taxing districts of the state. Such bonds and warrants shall be only those found to be within the limit of indebtedness prescribed by law for the taxing district issuing them and to be general obligations. RCW 43.83.080.
- General obligation or utility revenue bonds or warrants of any city or town in the state. RCW 35.39.030.
- The city's own bonds or warrants of a local improvement district that are within the protection of the local improvement guaranty fund law. RCW 35.39.030.
- The city's own local improvement installation notes that are within the protection of the local improvement guaranty fund law. RCW 35.45.150.
- Interim financing warrants of a local improvement district that is within the protection of the local improvement guaranty fund law for the benefit of the General Fund. RCW 35.39.034.

- Subject to the arbitrage provisions of Section 148 of the Federal Internal Revenue Code or similar provision concerning the investment of state and local money and funds, the following mutual funds and money market funds:
  1. Shares of mutual funds with portfolios consisting of only United States government or United States government guaranteed bonds issued by federal agencies with average maturities of less than 4 years, or bonds described in RCW 39.59.020 (1) or (2), except that bonds otherwise described in RCW 39.59.020 (1) or (2) shall have one of the four highest ratings of a nationally recognized rating agency;
  2. Shares of money market funds with portfolios consisting of only bonds of states and local governments or other issuers authorized by law for investment by local governments, which bonds have at the time of investment one of the two highest credit ratings of a nationally recognized rating agency;
  3. Shares of money market funds with portfolios consisting of securities otherwise authorized by law for investment by local governments. RCW 39.39.030
- Bankers' acceptances purchased on the secondary market. RCW 43.84.080, 36.29.020.
- Any investments authorized by law for the treasurer of the State of Washington or any local government of the State of Washington but, except as provided in Chapter 39.58 RCW, such investments shall not include certificates of deposit (CD) of banks or bank branches not located in the State of Washington. RCW 39.59.020.

### **Safekeeping and Custody:**

All security transactions, including collateral for repurchase agreements, entered into by the City of Snoqualmie shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the City Treasurer.

Repurchase agreements may be entered into on a safekeeping basis only if a master agreement with the bank or trust department providing the safekeeping is first obtained and it very clearly establishes that the bank/trust is acting as third party agent for the City Treasurer, not the broker/dealer arranging the repurchase agreements. Such third party safekeeping arrangements will be documented with a signed agreement between the City Treasurer and the bank/trust involved assuring that the City Treasurer has absolute control over the securities once they are delivered to safekeeping and that the dealer does not have access to them under any circumstances.

**Diversification:**

It is the policy of the city to diversify its investment portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

Diversification by Instrument	Maximum % portfolio
US Treasury Obligations (Bills, notes and bonds)	100%
US Government Agency Securities & Instrumentalities of Government	
Sponsored Corporations	100%
Municipal Bonds	50%
Banker's Acceptances (BA's)	20%
Certificates of Deposits (CD's)	
*Commercial Banks	100%
*Savings and Loan Associations	10%
Local Government Investment Pool	100%
Federated Money Market Fund	25%

**Diversification by Financial Institution:**

*Bankers' Acceptances (BA's)*, No more than 10% of total portfolio with one institution.

*Certificates of Deposit (CD's), Commercial* – no more than 33% of total portfolio with one institution.

*Certificates of Deposit (CD's), Savings & Loan Associations* – no more than \$100,000.00 with one institution.

*Federated Money Market Funds* – No more than 25% of total portfolio.

**Maturities:**

To the extent possible, the city will attempt to match its investments with anticipated cashflow requirements. Unless matched to a specific cash flow, the city will not directly invest in securities maturing more than four years from date of purchase.

**Internal control:**

The City Treasurer shall establish a process of independent review by an external auditor. This review will provide control by assuring that policies and procedures are being followed. Such review may also result in recommendations to change operating procedures to improve internal control.

**Performance Standards:**

The City of Snoqualmie investment portfolio will be designed with the objective of regularly exceeding the average return on six-month US Treasury bills, or the average on Fed funds, whichever is higher. These indices are considered benchmarks for riskless investment transactions and therefore comprise a minimum standard for the portfolio's rate of return. The investment program shall seek to augment returns above this threshold, consistent with risk limitations identified herein and prudent investment principles.

The City Treasurer's intent is to have 100% of the city's idle cash invested at all times.

**Reporting:**

The City Treasurer will provide the City Administrator with a monthly report of investment holdings for his review and approval.

**Monitoring and Adjusting the Portfolio:**

The City Treasurer will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments. Securities will be bought and sold to obtain market yield through both transaction gains and interest earnings when the option is available.

**Investment Policy Adoption:**

The City of Snoqualmie investment policy shall be adopted by resolution of the City Council. The policy shall be reviewed annually by the Finance and Administration Committee, and any modifications made thereto must be approved by the City Council.

**Glossary:**

**Agencies:** Federal agency securities.

**Amortization:** The reduction of principal (of debt) at regular intervals.

**Asked:** The price at which securities are offered.

**Bankers' Acceptance (BA):** A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

**Basis points:** The smallest measure used in quoting the yield of bonds. One basis point equals .01% of yield. For example, a bond that changed from 3% to 3.35% changed twenty-five basis points. One basis point for one year on one million dollars would earn \$100.

**Bid:** The price offered for securities.

**Bond:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date{s}) along with the periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

**Bond Anticipation Notes:** Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**Bond Equivalent Yield (BEY):** A yield that equates monthly pay mortgage-backed securities to semi-annual payment bonds.

**Broker:** A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides; he does not position. In the money market, brokers are active in markets in which banks buy and sell money and in interdealer markets

**Cash Flow Budget:** A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week and/or day during the year.

**Certificate of Deposit (CD):** A time deposit with a specific maturity evidenced by a certificate. Large denomination CD's are typically negotiable.

**Collateral:** Securities, evidence of deposit or other property that a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

**Collateral Mortgage Obligation (CMO):** Multi-class security collateralized by whole loans or regular mortgage securities whose cash flows are paid through to meet debt service on the CMO bond.

**Companion:** A support tranche, with average life variability, that absorbs much of the risks inherent in a CMO so that the “supported tranches” are protected from prepayment risk.

**Comprehensive Annual Financial Report (CAFR):** The official annual report for the City of Snoqualmie. It includes combined statements for each individual fund and account group prepared in conformity with the annual report required by the Washington State Auditor’s Office.

**Coupon:** (1) The annual rate of interest that a bond’s issuer promises to pay the bondholder on the bond’s face value. (2) A certificate attached to a bond evidencing interest due on a payment date.

**Dealer:** A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

**Debenture:** A bond secured only by the general credit of the issuer.

**Delivery Versus Payment (DVP):** There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

**Discount:** The difference between the cost price of a security and its value at maturity when quoted at lower than face value. A security selling below original offering price shortly after sale is also considered to be a discount.

**Discount Securities:** Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value. i.e. US Treasury bills.

**Diversification:** Dividing investment funds among a variety of securities offering independent returns.

**Duration:** The measurement of sensitivity of a security’s market value or price. It is the average time until receipt of the weighted present value of the cash flows, expressed in years.

**Factor:** The decimal number representing the proportion of the outstanding principal balance of a security to its original certificate amount currently remaining.

**Federal Credit Agencies:** Agencies of the federal government set up to supply credit to various classes of institutions and individuals, e.g., savings and loans, small business firms, students, farmers, farm cooperatives, and exporters.

**Federal Deposit Insurance Corporation (FDIC):** A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

**Federal Funds Rate:** The rate of interest at which federal funds are traded. This rate is currently pegged by the Federal Reserve through open market operations.

**Federal Home Loan Banks (FHLB):** The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-...-vis member commercial banks.

**Federal National Mortgage Association (FNMA):** FNMA, like GNMA, was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA 92's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**Federal Open Market Committee (FOMC):** Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

**Federal Reserve System:** The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, DC, 12 regional banks, and about 5,700 commercial banks that are members of the system.

**Floaters:** A tranche with a variable coupon rate that adjusts periodically and is set by an index plus a margin such as Eleventh District COFI + 125, Libor + 70, and 1 YR CMT + 125.

**Float:** The amount of money represented by checks outstanding and in the process of collection.

**Freddie Mac:** Mortgage-backed issuer created in July, 1970.

**Full Faith and Credit:** A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).



**General Obligation Bonds:** When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is used to refer to bonds that are to be repaid from taxes and other general revenues.

**Government National Mortgage Association (GNMA or Ginnie Mae):** Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations and other institutions. Security holder is protected by the full faith and credit of the US government. Ginnie Mae securities are backed by FHA, VA, or FMHM mortgages. The term passthroughs is often used to describe Ginnie Maes.

**Interest Only (IOs):** A strip of the total interest cash flow. These instruments are priced on an absolute yield basis.

**Inverse Floaters:** A tranche with a variable coupon that moves inversely with the coupon on the floater. A result of this type structure is that the weighted average coupon rate of the Inverse and the Floater remains constant.

**Internal Control:** A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that: The duties of employees are subdivided so that no single employee handles a financial transaction from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and records and procedures are arranged appropriately to facilitate effective control.

**Investment:** Securities and real estate purchased and held for the production of an income in the form of interest, dividends, rentals or base payments.

**Investment Instrument:** The specific type of security which a government purchases and holds.

**Limited Liability Bonds:** When a government issues bonds that do not pledge the full faith credit of the jurisdiction, it issues limited liability bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds, or some other special repayment arrangements are made.

**Liquidity:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

**Local Government Investment Pool (LGIP):** The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

**Market Value:** The price at which a security is trading and could presumably be purchased or sold.

**Master Repurchase Agreement:** A written contract covering all future transactions between the parties to repurchase-reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

**Maturity:** The date upon which the principal or stated value of an investment becomes due and payable.

**Money Market:** The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

**Open Market Operations:** Purchases and sales of government and other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**Planned Amortization Class (PAC):** A guaranteed (under a specific range of prepayment rates) principal repayment schedule bond with tremendous average life stability. Currently, Type I PACs and Type II PACs exist.

**PAC Band:** The range of prepayments under which the PAC tranche is guaranteed to repay the principal. Type I bands -> 200% PSA wide; Type II Bands -> 100% PSA wide.

**Payment Window:** The length of time between the first and last scheduled payments on the bond.

**Performance Standards:** Specific quantitative measures of work performed within an activity or program (i.e., total interest earned). Also a specific quantitative measure of results obtained through a program or activity (i.e., comparison of portfolio yield to six month treasury bill).

**Pool:** A group of mortgages underlying a specific mortgage backed security (MBS) issue.

**Premium:** The amount by which a security is selling above par.

**Portfolio:** Collection of securities held by an investor.

**Primary Dealer:** A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include

Securities and Exchange Commission (SEC) registered securities brokers-dealers, banks and a few unregulated firms.

**Principal Only (Pos):** A tranche of only principal cash flows.

**Prudent Person Rule:** An investment standard. This rule assumes investments will be made with the judgment and care 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.

**Public Securities Association (PSA):** A measure of the rate at which mortgage loans are being repaid; the higher the PSA, the faster the repayments.

**Qualified Public Depositories:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the Public Deposit Protection Commission (PDPC) eligible collateral having a value of not less than its maximum liability and which has been approved by the PDPC to hold public deposits.

**Rate of Return:** The yield obtainable of a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

**Real Estate Mortgage Investment Conduit (REMIC):** A pass-through tax entity that can hold mortgages, secured by any type of real property, and issue multi-class ownership interests to investors in the form of pass-through certificates, bonds, or other legal forms. Since the Tax Reform Act of 1986, most all CMO's have been issued as REMIC's.

**Repurchase Agreement (REPO):** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use REPO's extensively to finance their positions. Exception: When the Fed is said to be doing REPO's, it is lending money, that is, increasing bank reserves.

**Safekeeping:** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

**Secondary Market:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SEC Rule 15C3-1:** See uniform net capital rule.

**Securities & Exchange Commission (SEC):** Agency created by Congress to protect investors in securities transactions by administering securities legislation.

**Stated Maturity:** A predetermined final maturity date that cannot be altered by prepayments.

**Targeted Amortization Class (TAC):** A trache structured so that its payment schedule protects the investor from prepayment increases and provides the investor with a low to moderate rate volatility outlook with protection against extension risk if prepayments slow down. Average life extension is possible when prepayments increase within TAC range. Additional TAC structures include Stable TAC's, Regular TAC's, Reverse TAC's, and High Yield TAC's.

**Tax Anticipation Notes:** Notes issued in anticipation of taxes that are usually retired from taxes collected.

**Trache:** Also known as "piece". Each CMO is constructed with a specific number of tranches, each with unique characteristics.

**Treasury Bills:** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months and or one year.

**Treasury Bond:** Long-term U.S. Treasury securities having initial maturities of more than ten years.

**Treasury Notes:** Intermediate term coupon bearing U.S. Treasury securities having initial maturities of one to ten years.

**Vanilla:** A straight sequential pay tranche.

**Weighted Average Life:** The weighted average number of years from the security's issuance until each principal dollar is returned to the investor.

**Yield:** The rate of annual income return on an investment, expressed as a percentage. *Income Yield* is obtained by dividing the current dollar income by the current market price for the security. *Net yield* or *Yield To Maturity* is the current market price for the security. *Net Yield* or *Yield to Maturity* is the current income yield minus any premium above par or plus any discount from par in the purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

**Uniform Net Capital Rule:** The Securities and Exchange Commission's requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called the "net capital rule" and "net capital ratio." Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities. Liquid capital includes cash and assets easily converted into cash.

## RESOLUTION NO. 777

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SNOQUALMIE, WASHINGTON, ESTABLISHING COMPREHENSIVE FINANCIAL POLICIES.**

WHEREAS, the City Council of the City of Snoqualmie adopted by motion Administrative Rules, Policies and Procedures, and

WHEREAS, these Administrative Rules, Policies and Procedures are outdated and no longer serve the needs of the City of Snoqualmie, and

WHEREAS, the City of Snoqualmie deems it necessary to revised and update its policies and procedures to establish a sufficient financial base and the resources necessary to support and sustain a high level of municipal services to ensure public safety, enhance the physical infrastructure and environment of the City and improve and sustain the quality of life and community, now therefore, be it

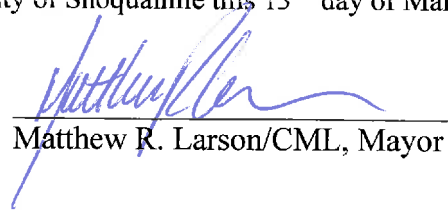
RESOLVED by the City Council of the City of Snoqualmie, Washington, as follows:

Section 1: The Comprehensive Financial Policies, as set forth in "Exhibit A" attached hereto, is hereby approved and adopted.

Section 2: All previously adopted Financial Policies are hereby rescinded.

Section 3: The Comprehensive Financial Policies, as set forth in "Exhibit A" shall be effective upon the adoption of this Resolution.

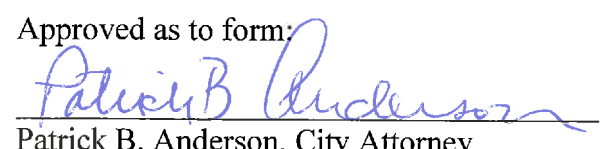
PASSED by the City Council of the City of Snoqualmie this 13<sup>th</sup> day of March, 2006.

  
Matthew R. Larson/CML, Mayor

Attest:

  
Jodi Warren, CMC City Clerk

Approved as to form:

  
Patrick B. Anderson, City Attorney

## Exhibit A

# Comprehensive Financial Management Policies

Adopted March 13, 2006

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## **I. FINANCIAL PHILOSOPHY**

The fiscal policy of the City is to establish a sufficient financial base and the resources necessary to support and sustain a high level of municipal services to ensure public safety, enhance the physical infrastructure and environment of the City and improve and sustain the quality of life and community.

It is the goal of the City to achieve a strong financial condition with the ability to:

- Provide an appropriate level of police, fire and other protective services to ensure public safety and health.
- Develop a proactive and expanded parks and recreation program and partner with other recreation service providers.
- Participate in regional initiatives for the protection and preservation of salmon and the natural environment, transportation and water.
- Adopt conservative financial borrowing policies in the event of the loss of state revenue or other unanticipated events.
- Plan and coordinate the preparation and implementation of responsible community development and growth.
- Promote a strong community communication network and effective working relations with citizens within the community.
- Provide quality, responsive community services in a cost efficient manner.

## **II. ORGANIZATION**

The City of Snoqualmie's accounting and budgeting systems are organized and operated on a fund basis. Funds are accounting entities used to record revenues and expenditures. Each fund is balanced, meaning total revenues equal total expenditures. The budgeted funds are grouped into six categories: General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service.

The City establishes a 12-month budget for all funds with the exception of Local Improvement District (LID) Construction, Special Assessment Debt Service, and Agency Funds. Budgets for all fund types are established on a cash basis.

- The General Fund is the largest fund in the City and is used to account for revenues which are not designated for specific activities and programs.
- Special Revenue Funds are used to segregate revenues which are restricted for specific purposes.
- Debt Service Funds account for the payment of principal and interest on general long-term debt.
- Capital Project Funds account for financial resources used for the purchase of land and the acquisition/construction of capital facilities and equipment.
- Enterprise Funds account for operations that are financed and operated in a manner similar to private businesses, where it is the intent of the City that the costs of providing services to the general public shall be recovered primarily through user fees/rates.

- Internal Service Funds account for the financing of goods or services provided by one department, agency, or government unit to other departments or agencies of the City.

### **III. FINANCIAL PLANNING POLICIES**

The City shall develop and maintain a six-year Financial Forecast that estimates resource and expenditure behavior for five years beyond the current budget period. The Forecast shall provide the City's decision-makers with an indication of the long-term fiscal impact of current policies and budget decisions.

The Forecast shall recognize the effects of economic cycles on the demand for services and the City's resources. To this end, the Forecast shall differentiate between revenue associated with one-time economic activities and revenues derived as a result of base economic growth. The City's financial planning should ensure the delivery of needed services (many of which become more critical during economic downturns) by assuring adequate reliance on ongoing resources in order to support continued City services during economic downturns.

#### **A. General Fund:**

- The Finance Officer shall prepare and maintain a six year Financial Forecast for General Fund operations based on current service levels and current funding sources. This future-oriented look shall provide insight into whether the current mix and level of resources are likely to continue to be sufficient to cover current service levels. The forecast also allows staff and City Council to test various "what-if" scenarios and examine the fiscal impact on future years.
- The City shall constantly test both its planning methodology and use of planning tools in order to provide information that is timely, accurate, and widely disseminated to users throughout the City.
- Departments shall forecast and monitor their respective revenues and expenditures with assistance from the Finance Officer. The Finance Officer shall assist departments in developing appropriate systems for such monitoring and shall retain overall fiscal oversight responsibility for the General Fund.
- The Financial Forecast shall be updated at least annually and presented to the City Administrator, Mayor and City Council. Any unexpected changes in economic conditions or other circumstances may prompt more frequent updates. Any significant changes shall be reported to the City Administrator, Mayor and Council.

#### **B. Enterprise Funds:**

- Financial forecasting shall be done for the Enterprise Funds in a manner similar to the General Fund. The purpose of these forecasts shall be to allow the City Council and citizens to evaluate the longer-term financial needs of these programs.
- The forecasts shall rely on the same basic economic assumptions as the General Fund Forecast. These forecasts shall also identify other assumptions used in their preparation and the risks associated with them.

- The forecasts shall identify how they shall impact rate structures.

### **C. Internal Service Funds**

- Financial forecasting shall be done for the Internal Service Funds in a manner that meets the needs of the funds while minimizing the cost to the General and Enterprise Funds. The purpose of these forecasts shall be to allow the City Council and citizens to evaluate the longer-term financial needs of these programs.
- The forecasts shall rely on reliable historical and/or external assumptions provided by reliable sources. These forecasts shall also identify the assumptions used in their preparation and the risks associated with them.
- The forecasts shall identify how they shall impact the General and Enterprise Funds.

### **D. Resource/Expenditure Estimating:**

- The financial planning and subsequent budgeting for all funds shall be based on the following principles:
  - Resource and expenditure estimates should be balanced and take beginning and ending resources into consideration.
  - Expenditure estimates should anticipate contingencies that are reasonably predictable.

## **IV. GENERAL BUDGET POLICIES**

The base operating budget is the City's comprehensive annual financial plan which provides for an acceptable level of services as defined by the City's goals and objectives in conjunction with the City's Comprehensive Plans. The base budget shall incorporate newly-approved programs, inflationary increases, and other uncontrollable expenses, and shall be void of non-recurring expenses of the preceding year.

### **A. Resources Greater than Budget Estimates: RETURN TO INDEX**

- General Fund resources (fund balance) greater than budget estimates shall be allocated first to fund reserves at their required levels and then allocated for capital investment programs.
- Enterprise Fund resources (fund balances) greater than budget estimates shall be allocated first to fund operating reserves at their required levels and then allocated for capital investment programs.
- Internal Service Fund resources (fund balance) greater than budget estimates shall be refunded to the contributing funds unless circumstances warrant retaining such monies for future expenditure in the current fund.

**B. Budget Preparation:**

- Department directors have primary responsibility for formulating budget proposals in line with City Council, Mayor, and City Administrator priority direction, and for implementing them once they are approved.
- The Finance Officer is responsible for coordinating the overall preparation and administration of the City's budget and Capital Investment Program Plan. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices. The Finance Officer assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.

**C. Public Hearings:**

- The City Council shall hold three public hearings on the budget. The first shall be held sufficiently early in the budget process to allow citizens to influence budget decisions and to allow the Council to indicate special priorities before City staff develops a preliminary budget recommendation. The second and final public hearings shall be held shortly after the preliminary budget's initial presentation to the Council and before the Council's final budget deliberations. The final public hearing shall be held prior to the time the Council fixes the annual property tax levy.

**D. Overhead and Full Cost Allocation:**

- Department budgets should be prepared in a manner to reflect the full cost of providing services.

**E. Examination of Existing Base Budget:**

- During each budget development process, the existing base budget shall be thoroughly examined to assure removal or reduction of any services that could be eliminated or reduced in cost.

**F. Services to Keep Pace With Needs of Community:**

- The City shall strive to ensure that City service priorities keep pace with the dynamic needs of the community by incorporating a service needs review as part of the budget process. This service needs review shall complement and clarify the levels of service provided for in the City's Comprehensive Plan.

**G. Maintenance of Quality Service Programs:**

- Quality service programs shall be offered by the City. If expenditure reductions are necessary, service elimination is preferable to poor or marginal quality programs.

**H. Maintenance of Existing Services Versus Additional or Enhanced Service Needs:**

- Significant annual resource allocations needed to maintain existing service quality shall compete directly with investment proposals during the budget

evaluation process. Inflation adjustments shall be provided for all operating budgets.

**I. Budget Monitoring:**

- The Finance Officer shall maintain a system for monitoring the City's budget performance. This system shall provide the City Council with quarterly presentations regarding fund level resource collections and department level expenditures. Included shall be provisions for amending the budget during the year to address unanticipated needs, emergencies, or compliance with State of Washington budgetary statutes. Budget amendments requiring City Council approval shall occur through a process coordinated by the Finance Officer.
- Significant financial issues that need to be addressed between regular monitoring reports shall be provided to Council as warranted.

**J. Performance Budgeting:**

- Performance measures shall be utilized and reported in department budgets. The City shall prepare trends, and other financial management tools to monitor and improve service delivery in City programs.

**K. Interfund Charges Based on Full Cost:**

- Interfund charges shall be based on recovery of the full costs associated with providing those services. The administrative transfer fee from non-general funds to the general fund is a payment for various services provided by the general fund. The amount of each year's transfer fee is based on the estimated general fund costs incurred by the non-general funds.

**L. Program Budget Presentation Format:**

- The focus of the City's budget presentation is directed at displaying the City's services plan in a Council and constituent-friendly format.

**M. Distinguished Budget Presentation:**

- The City shall seek to obtain the Distinguished Budget Presentation Award for each budget. The Budget shall be presented in a way that clearly communicates the budget to members of the public.

**N. Service Levels and Priorities**

- The City Council shall establish municipal service levels and priorities for the ensuing year prior to and during the development of the budget. The City Administrator and Mayor shall then incorporate the Council's objectives and priorities into the City's budget proposal.

**O. Maintenance of Capital Plant and Equipment**

- Operating budgets shall provide for acceptable design, construction, maintenance and replacement of the City's capital, plant, and equipment. The City shall maintain all its assets at an acceptable level to protect the city's capital investment and to minimize future maintenance and replacement costs.

**P. Balanced Budget**

- The City shall pay for all current expenditures with current revenues. The City's general fund budget shall not be balanced through the use of transfers from other ad valorem funds, appropriations from fund balances or growth revenue such as service expansion fees.

**Q. Operating Deficits**

- The City shall not incur an operating deficit in any fund at year-end balance, with the exception of carryover expenditures. Any deficiencies must be remedied in the following year.

**R. Balance between Public Services and Compliance Needs**

- An appropriate balance shall always be maintained between resources allocated for direct services to the public and resources allocated to ensure sound management, internal controls and legal compliance.

**S. Budget Calendar**

- In order to facilitate and implement the budget process, the Finance Officer shall provide the Council with a budget calendar at the first regular Council meeting in March of each year for its consideration and approval.

**T. Equipment replacement and maintenance needs**

- The City shall project its equipment replacement and maintenance needs for the next several years and shall update this projection every year. From this projection a maintenance and replacement schedule shall be developed and followed.

**U. Current Revenues and Current Expenditures RETURN TO INDEX**

- All general government current operating expenditures shall be paid from current revenues and cash carried over from the prior fiscal year. Current revenues and operating expenditures shall be reviewed quarterly during the year. The city shall avoid budgetary and accounting procedures which balance the current budget at the expense of future budgets. All budgetary procedures shall conform to existing state and local regulations.

**V. Surpluses**

- Surpluses in the General Fund shall be used for one-time capital emergency expenditures or dedicated to the Capital Investment Program only if:
  - There are surplus balances remaining after all fund and reserve allocations are made.
  - A surplus is defined as the difference between the actual beginning fund balance and the budgeted beginning fund balance. It consists of under-expenditures and excess revenues over and above the amounts included in the following budget.
  - The City has made a determination that revenues for the ensuing year are sufficient to support budgeted General Fund operations.

- If surpluses are used to support one-time capital equipment or the Capital Investment Program, the funds must be specifically appropriated by the City Council.

## **W. Supplemental appropriations**

- All supplemental appropriations for programs (appropriations requested after the original budget is adopted) shall only be approved after consideration of the availability of revenue resources.

## **V. UTILITY & OTHER FUND BUDGET POLICIES**

### **A. Utilities Department Financial Policies:**

These Utility Financial Management Policies apply uniformly to the Water, Sewer, Irrigation and Stormwater Utilities. They must be taken in context with the other major City and Utility documents and processes.

- The Utilities resources shall be managed in a professional manner in accordance with applicable laws, and standards.
- Each Utility shall remain a self-supporting enterprise.
- Comprehensive plans for the Utilities shall be completed or updated every six years, using a 20 year planning horizon or greater and consider life cycle costs to identify funding needs.
- The Utilities Capital Investment Program (CIP) shall provide sufficient funds from a variety of sources for implementation of both short- and long-term capital projects identified in each comprehensive plan and the City-wide Capital Investment Program as approved by the City Council.
- Financial planning for long-term capital investment shall be based on principles that result in smooth rate transitions, maintain high credit ratings, provide for financial flexibility and achieve inter-generational equity.
- Funding for capital investments shall be sustained at a level sufficient to meet the projected 20 year (or longer) capital program costs.
- Funding from rate revenues shall fund current construction and engineering costs, contributions to the replacement reserve and debt service, if any.
- Inter-generational equity shall be assured by making contributions to and withdrawals from the replacement reserve in a manner which produces smooth rate transitions over a 20 year (or longer) planning period.
- On an annual basis, funding should not fall below the current replacement reserve requirements.
- The Utilities should fund capital investment from rates and other revenue sources and should not plan to use debt except to provide rate stability in the event of significantly changed circumstances, such as disasters and/or external mandates.
- Revenues to the replacement reserve account may include planned and one-time transfers from the operating funds, transfers from the CIP funds above current capital needs, unplanned revenues from other sources, direct facility connection charges and interest earned on the replacement reserve account.
- Operating reserves are intended to be used to meet cash flow needs during financial difficult times. If reserves are used, then rate increases would be imposed sufficient to ensure that even with adverse financial performance,



reserves would recover 50% of the shortfall from the required amount in the next fiscal year.

- Funds from the replacement reserve account shall be used for system renewal and replacement as identified in the CIP. Because these funds are invested, they may be loaned for other purposes provided repayment is made consistent with the need for these funds and at appropriate interest rates. Under favorable conditions, these funds may be loaned to call or decrease outstanding debt.
- The replacement reserve account shall accumulate high levels of funds in advance of major expenses. These funds shall provide rate stability over the long-term when used for this purpose and should not be used for rate relief.
- Those seeking or who are required to have Utility service are responsible for extending and/or upgrading the existing Utility systems prior to connecting.
- The Utility shall establish fees and charges to recover Utility costs related to 1) development services, and (2) capital facilities that provide services to the property.
- The Utility may enter into Latecomer Agreements with developers for recovery of their costs for capital improvements, which benefit other properties in accordance with State law. The Utility shall add an administrative charge for this service.
- All capital-related revenues such as direct facility connection charges should be deposited in the replacement reserve account.
- The Utility shall base connection charges on the number of units allowed under the basic zoning. Only incremental cost increases shall be charged to affordable housing units.
- Rates shall be set at a level sufficient to cover current and future expenses and maintain reserves consistent with these policies and long-term financial forecasts.
- Changes in rate levels should be gradual and uniform to the extent that costs (including CIP and replacement reserve transfers) can be forecast.
- Local and/or national inflation indices such as the Consumer Price Index (CPI) shall be used as a basis for evaluating rate increases.
- At the time of the budget cycle, fund balances that are greater than anticipated and other one-time revenues should be transferred to the replacement reserve account until it is shown that projected replacement account balances shall be adequate to meet long term needs, and only then used for rate relief.
- Utility rates shall be maintained at a level necessary to meet minimum debt coverage levels established in the bond covenants.
- Utility rates shall be evaluated every two years and adjusted as necessary to meet budgeted expenses and to achieve financial policy objectives.
- The Utility rate structure shall be based on a financial analysis considering cost-of-service and other policy objectives, and shall provide equity between customers based on use of the system and services provided, as well as support water conservation and wise use of water resources.
- The rate structure shall fairly allocate costs between the different customer classes. Funding of the long-term Capital Investment Program also provides for rates that fairly spread costs over current and future customers.
- Rates shall be uniform for all Utility customers of the same class and level of service throughout the service area. However, special rates or surcharges may

be established for specific areas, which require extraordinary capital investments and/or maintenance costs. Revenues from such special rates or surcharges and expenses from capital investments and/or extraordinary maintenance shall be accounted for in a manner to assure that they are used for the intended purposes.

- Rate assistance programs shall be provided for specific low-income customers as permitted by State law.
- The Utilities' annual budget and rate recommendations shall provide funding for working capital, operating reserve and replacement reserve components for each Utility.

#### **B. Planning Review and Permit Revenues / Expenditures:**

- Revenues derived from planning review and building permit fees shall be designated for the exclusive support of the development activities in the Planning and Building Services Fund. This fund shall provide planning review; permit processing and compliance inspection services. Review and permit fees shall include an overhead rate component to recover its share of general overhead costs, as well as department overhead from those departments directly involved in the planning and permit processing activities. Planning services mandated by State Law that serve the community as a whole and do not benefit any citizen or developer individually shall be supported directly from General Fund resources and not subsidized by planning review and building permit fees.

### **VI. BUDGET DEVELOPMENT PROCESS**

The Finance Officer is responsible for coordinating the overall preparation of the City's budgets. To accomplish this, staff shall issue budget instructions, conduct budget preparation training sessions, and communicate regularly with department staff. Staff's guidance provides the overall "rules of the game" within which the more detailed budget instructions and coordinating efforts shall be developed.

The annual budget is proposed by the Mayor and adopted by the City Council with legal budgetary control at the fund level. Expenditures may not exceed appropriations. Any unexpended appropriations shall lapse at the end of the year.

State law establishes the budget process and the time limits under which a budget must be developed. The City of Snoqualmie shall follow the procedures outlined below to establish its annual budget:

- In February, the City Council has a retreat to discuss programs and priorities for the next year.
- No later than the first Council meeting in March, the Mayor submits a budget calendar to the City Council for approval.
- In April and May, additional fiscal workshops are held to follow-up on issues developed during the retreat and to discuss City Council goals and objectives.
- In May, prior to finalization of the Council's goals and objectives for the next year, a public hearing shall be held to obtain citizen input regarding the Council's goals and objectives, as well as for new programs.
- In May, the City Council finalizes their goals and objectives.

- In June, each department receives a budget information packet, and begins to prepare requests for personnel, equipment, or new programs.
- In July, each department submits its request for personnel, equipment, and new programs to Finance Officer.
- In early August, department/fund line item budgets are submitted to the Mayor.
- In August, the Mayor, City Administrator and Finance Officer meet as necessary with each department to review base budgets and program requests. From these meetings, the Mayor and City Administrator shall decide what additions or cuts shall be included in the preliminary budget.
- In August, preliminary revenue estimates are developed by the Finance Officer and presented to the City Council.
- No later than the first City Council meeting in September, the Mayor files the preliminary budget and a budget message with the City Clerk's office and presents it to the City Council.
- After the Mayor files the preliminary budget, the City Clerk publishes notice of the filing of the preliminary budget and notice of public hearings.
- In September and October, the City Council holds a series of workshops to review the preliminary budget to determine whether any modifications to the Mayor's recommended programs are necessary.
- In October, the final revenue estimates are developed by the Finance Officer and presented to the City Council.
- In October and November, two public hearings are held prior to the adoption of the budget for the public to comment on tax rates and recommended programs.
- Prior to the beginning of the year, the City Council, by a majority of the members present, adopts by ordinance a final operating budget and property tax levy.
- The Line Item Budget is published and distributed during the first quarter of the New Year.
- The Final Budget document is printed and distributed in March.

## **VII. BUDGET ADJUSTMENT & AMENDMENT PROCESSES**

### **A. Budget Adjustments**

- Budget adjustments are needed when:
  - Total expenditures in a fund shall exceed the total budget allocations for that fund, or
  - Departments request authorization to allocate money for an item or activity which was not included in the original budget.

**B. Adjustment Process**

- Adjustments to the budget proceed as follows:
  - The Finance Officer receives a request for a budget adjustment from a department or through Council action.
  - If the requested adjustment does not change the budget total for that fund, a memo is sent to the Mayor, through the City Administrator and Finance Officer for approval/disapproval. No City Council action is needed as State law allows these type of budget adjustments to be done administratively.
  - If the requested adjustment increases the budget total for a fund, the Finance Officer verifies there are sufficient resources for the adjustment, prepares a memo outlining the nature of the adjustment, and drafts an ordinance to accomplish the change. The Finance Officer presents the ordinance to the Council for their approval.

**VIII. AGENDA MEMORANDUM REVIEW**

- The Finance Officer shall review all agenda bills regarding financial matters being submitted for City Council action prior to their submittal to Council Committees. The objective of these reviews is to ensure compliance with the budget and disclosure of all fiscal issues to the Council. This information shall be presented on the fiscal impact form attached to each agenda bill.

**IX. REVENUE POLICIES**

The City must be sensitive to the balance between the need for services and the City's ability to raise fees, charges, and taxes to support those services.

- The City shall try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.
- Because revenues, especially those of the General Fund, are sensitive to both local and regional economic activities, revenue estimates adopted by the City Council must be conservative.
- The City shall project revenues for the next six years and shall update this projection annually. The Finance Officer shall annually review and make available to the Finance and Administration Committee an analysis of each potential revenue source.
- As much as is reasonably possible, City services that provide private benefit should be supported by fees and charges to provide maximum flexibility in use of general City taxes to meet the cost of services of broader public benefit. Charges for services that benefit specific users should recover full costs, including all direct costs, capital costs, department overhead, and Citywide overhead. Departments that impose fees or service charges should prepare and periodically update cost-of-service studies for such services. A subsidy of a portion of the costs for such services may be considered when consistent with legal

requirements to meet other City interests and objectives, such as remaining competitive within the region.

- The City shall set fees for other user activities, such as recreational services, at a level to support the direct and appropriate indirect costs of the activity.

## **X. OPERATING POLICIES**

The City should accommodate both one-time and ongoing expenditures within current resources, establish and adequately fund reserves; regularly monitor and report on budget performance, evaluate the fiscal impact of new proposals, operate as efficiently as possible, and constantly review City services for appropriateness and effectiveness.

### **A. Expenditures should be Within Current Resource Projections:**

- Ongoing expenditures should be equal to or less than ongoing revenues. Each City fund budget must identify ongoing resources that at least match expected ongoing annual requirements. One-time resources and non-recurring ending fund balances shall be applied to reserves or to fund one-time expenditures; they shall not be used to fund ongoing programs.

### **B. Unrestricted Resources Should Remain Unrestricted:**

- Unless otherwise stated explicitly by the City Council, unrestricted resources shall not be earmarked for specific purposes in the General Fund. This shall preserve the ability of the Council to determine the best use of available resources to meet changing service requirements.

### **C. Continual Improvement of Service Delivery:**

- The City shall seek to optimize the efficiency and effectiveness of its services through Business Process Improvement (BPI) efforts, performance budgeting and measuring, and by assessing its services with comparable cities to reduce costs and improve service quality.

### **D. Cash Management:**

- The Finance Officer shall develop, maintain, and constantly seek to improve cash management systems which ensure the accurate and timely accounting, investment, and security of all cash assets. All cash received by City departments shall be deposited with Finance within 24 hours of receipt.

### **E. Cash Reserves:**

- The City shall maintain adequate cash reserves to reduce the potential need for borrowing or service reductions during periods of economic downturn. A Contingency Reserve Fund has been established with a target balance of 5% of unrestricted General Fund resources to a maximum of \$0.375 per thousand of assessed valuation.

### **F. Fund Balances:**

- Accruals and non-cash enhancements to revenues shall not be made as a means to influence fund balances at year-end or during budget discussions.

**G. Fixed Asset Inventories:**

- Accurate inventories of all physical assets (including roads infrastructure), their condition, life spans, and cost shall be maintained to ensure proper stewardship of public property. The Finance Officer shall establish policies and appropriate procedures to manage fixed assets, including establishing the threshold dollar amount for which fixed asset records are maintained and how often physical inventories shall be taken.

**H. Allocation of Overhead Costs:**

- Overhead costs shall be allocated to determine the full cost of providing services. Overhead costs shall be allocated according to consistent methodology developed in consultation between the Finance Officer and operating departments.

**XI. RESERVE POLICIES**

Sufficient fund balances and reserve levels are a critical component of the City's financial management policies and a key factor in the measurement of the City's financial strategies for external financing.

**A. General Reserve Policies**

- The City shall maintain and justify budgeted reserves as required by law, ordinance and/or bond covenants to ensure service levels, stability and protect against economic downturns and emergencies.
- Reserves included in the operating budget shall not be expended without the express written approval of the Finance Officer and City Administrator.
- The City shall maintain an adequate fund balance for each fund to ensure sufficient resources for cash flow and mitigate revenue shortages or emergencies. Prudent use of fund balance enables the City to defray future costs, take advantage of matching grant funds and provides the city with the ability to exercise flexible financial planning in developing future capital projects.
- The minimum fund balance shall be attained and maintained through prudent management of expenditures, revenue management and/or contributions from the General Fund.
- Vehicle replacement, Technology, Facilities, Risk Management funds may be considered part of the City's Fiscal Reserves. Restriction to fund reserves shall be judged as to their adequacy in terms of projected needs:
  - The City shall appropriate funds annually to an Equipment Rental and Replacement fund to provide for the maintenance and timely replacement of equipment.
  - The reserve portion shall be maintained in an amount adequate to finance the replacement of equipment. The replacement of equipment shall be based upon either an adopted equipment replacement schedule or on an as needed basis.

- The City shall appropriate funds annually to a Technology Fund for the facilitation of data processing, computer hardware and software needs and replacement or upgrading of obsolete or deficient items.
- The City shall appropriate funds annually to a Facilities Fund for the maintenance and repairs of existing City facilities and reserves for proposed structural improvements, replacements or building acquisitions as approved by Council.
- The City shall appropriate funds annually to a Risk Management fund for the purpose of centralizing and tracking all insurance premiums, deductible payments, employee termination or retirement payoffs and any other costs relating to risk management.
- Capital projects shall be financed to the greatest extent possible through user fees and benefit districts when direct benefit to users results from construction of the project.
- Projects that involve intergovernmental cooperation in planning and funding should be established by an agreement that sets forth the basic responsibilities of the parties involved.

## **B. Specific Reserve Policies**

- The City shall strive to maintain a Contingency Reserve Fund with a target balance of \$.375 per 1,000 of property assessed valuation.
- The Contingency Reserve shall be maintained to provide the capacity to:
  - Offset significant downturns and revisions in any general municipal purpose fund; and
  - Provide a sufficient cash flow for emergency financial needs as defined by RCW 35A.33.080 and RCW 35A.33.090.
- A Cash Flow Reserve Fund, with a target reserve balance of 10% of General Fund unrestricted resources, shall be maintained. The Cash Flow Reserve's primary purpose is to protect the City's essential service programs during periods of low cash flow due to low property tax receipts, which temporarily reduce actual resource.
- An Operating Reserve Fund, with a target reserve balance of 5% of General Fund unrestricted resources, shall be maintained. The Operating Reserve's primary purpose is to protect the City's essential General Fund service programs during periods of economic downturn, which may temporarily reduce actual resources; as a source of matching resources for grant applications; as a reserve for unanticipated expenditures; and as a reserve for anticipated expenditures whose full funding is not determinable at the time of adoption of the budget.
- The City shall maintain a building permit reserve in the Planning, Building & Engineering Fund to provide for completion of building permit responsibilities in

the event of a decline in development activity. This reserve shall be equal to the annual building inspection and review costs.

- The City shall maintain a maximum of 10% operating reserve for each of the following utilities: Water, Sewer, and Stormwater Management. This operating reserve shall be maintained to provide sufficient cash flow to meet daily financial needs and shall be based upon total operating expenses. For budgeting purposes, operating expenses shall be calculated upon the funds' total expense budgets excluding ending fund balances, capital purchases, and the current year's portion of principal paid on outstanding debt.
- 5% of the Utility operating expenses as defined in the preceding paragraph shall be set aside in an infrastructure replacement reserve established to replace utility capital, plan, and equipment in the following utilities: Water, Sewer, and Stormwater Management.
- Bond reserves shall be created and maintained by the Water, Sewer and Stormwater Utilities in accordance with the provisions set forth in the bond covenants.
- The City shall additionally maintain the following Equipment Replacement Reserve Funds:
  - Fleet and Rolling Stock Reserve;
  - Public Safety Equipment Reserve; and
  - Capital Equipment Reserve for general asset replacement.
- The Equipment Reserve Funds shall be maintained at a level sufficient to meet scheduled equipment replacement so as to sustain an acceptable level of municipal services and prevent a physical deterioration of city assets.

### **C. Solid Waste / Recycling Reserve Policy**

- Reserve Levels

Consistent with other Utility funds, this policy recommends that some resources be budgeted as reserves to provide funding for working capital and emergencies. Setting aside reserves shall help to ensure continued financial rate stability in future Solid Waste operations, and protect customers from service disruptions that might otherwise result from unforeseen economic or emergency events. While included in the total operating budget, these reserves shall only be available for use pursuant to these reserve policies.

The Solid Waste fund performs three main functions: management and administration of the contract for the collection/disposal of residential and commercial garbage and recycling; customer outreach and education; and management of waste reduction and recycling grant funded projects. The fund's two sources of income are fees and grant monies, as described below:

- Management fees are paid to the fund per the garbage collection contract and provide base funding for all solid waste personnel, supplies and activities. Additional management fees are received for the commercial



recycling program and are primarily used to compensate the contractor for that program.

- The Solid Waste fund receives grant funding from several agencies for waste reduction and recycling projects. Grant agencies reimburse the fund for project expenses annually or semiannually.

Reserve components are as follows:

- **Working Capital**

Working capital reserves are necessary to accommodate normal cyclical fluctuations within the Solid Waste fund. There are two elements for this reserve component; one element supports the Solid Waste Management and the other supports the grant funded programs.

The solid waste collection/disposal and recycling programs have fairly predictable revenues and expenditures. Because of this, 45 days of budgeted O&M expenses are adequate for this portion of the reserve.

The grant funded programs are pre-funded by the Solid Waste fund and reimbursement requests are made semi-annually or annually, depending on the grant agency agreement. While most grant agencies pay reimbursement requests within 45 days of receipt, the existing reimbursement billing schedule can result in carrying project expenses for up to a year before funds are received. For this reason, reserves equal to 100% of historical average grant budgets are included to support cash-flow.

- **Emergencies**

A reserve component is necessary to fund emergencies such as windstorms or flooding. While the majority of funding may be provided by FEMA, a reserve is required to support some part of the City's portion of FEMA covered emergencies, or additional clean-up/collection events due to weather related emergencies. A reserve policy allocation of \$75,000 is recommended to meet funding or cash flow needs. This reserve level would be adjusted by the CPI annually.

No reserve components are necessary for capital expenditures, operating contingency, debt service, liability or asset replacement since the majority of the operations are contracted and are not the City's responsibility. Reserves shall be updated at each biennial budget development period.

- **Management of the Reserve**

The policy is premised on the expectation that reserves are to be used and reserve levels shall fluctuate. It is therefore important to plan for managing the reserves within a working range. There may be situations in short-range financial planning where reserves are maintained above or below target levels.

The target reserve level shall be established during the budget development process. If the reserve balance, including grant receivables, is projected to be less than the next year's reserve requirement, a deficit is created. This deficit would be recouped via a rate increase or through an adjustment to expenses. If the deficit is significant, a rate increase may be phased in over a two year period to alleviate a spike in rates.

Surplus funds are those funds over and above the target reserve level. As part of the annual budget review, Council would direct the use of excess reserves.

## **XII. CAPITAL INVESTMENT PROGRAM PLAN POLICIES**

### **A. General Policy Considerations**

- The City of Snoqualmie shall establish as a primary fiscal responsibility the preservation, maintenance and future improvement of the City's capital facilities, equipment and assets. Proper planning and implementation of sound capital policies and programs shall assist the City in avoiding fiscal emergencies and unplanned costs in the future.
- Financial analysis of funding sources shall be conducted for all proposed capital improvement projects, in addition to listing the total project costs.
- New development shall pay for its fair share of the capital improvements that are necessary to serve the development in the form of system development charges, impact fees and mitigation fees.
- The Capital Improvement Program shall be consistent with the capital facilities element of the City's Comprehensive Plan.
- The capital investment program and the base operating budget shall be reviewed at the same time. This shall insure that the City's capital and operating needs are balanced with each other.

### **B. Specific Policy Considerations.**

The following important policy considerations are the basis for the Capital Investment Program (CIP) Plan. These policies shall provide guidelines for all financial aspects of the CIP, and affect the project selection process.

- **Relationship of Long-Range Plans to the CIP:**

All of the projects included in the CIP are based upon formal long-range plans adopted by the City Council. This ensures that the City's Capital Investment Program, which is the embodiment of the recommendations of individual planning studies, is responsive to the officially stated direction of the City Council as contained in the Comprehensive Plan and the Comprehensive Plans of the Water, Sewer, and Storm & Surface Water Utilities.

- **Establishing CIP Priorities:**

The City shall use the following basic CIP project prioritization and selection process:

- Each CIP program area is to establish the criteria to be used in the prioritization of specific projects submitted for funding. The specific criteria are to be developed in conjunction with City Council priorities and input from citizens and associated City boards and commissions (if applicable).
- The Finance Officer is to determine revenue sources available to the non-utility CIP in consultation with various revenue-generating departments and the amount of resources available for new projects for each new six-year Plan.

- The Finance Officer and City Administrator are to evaluate the various CIP projects and select those with the highest priority.
- Within the available funding, the highest priority projects are then selected and funded in the CIP.
- CIP program area managers recommend an expenditure plan to the Finance Officer and City Administrator, which includes all capital costs and any applicable maintenance and operations (M&O) and/or required short-term financing costs. Program area managers are responsible for the cost estimates of their proposed programs, including future M&O costs related to the implementation of completed projects.
- A Preliminary CIP Plan is recommended to the City Council by the City Administrator along with the operating budget recommendations.
- The City Council reviews the Operating and Preliminary CIP Plan, holds public hearings to allow for citizen input, makes desired alterations, and then officially adopts the budget and establishes related appropriations as a part of the City's annual budget process.

• **Types of Projects Included in the CIP Plan:**

The CIP Plan shall display, to the maximum extent possible, all major capital projects in which the City is involved. While the following criteria may be used as a general guide to distinguish which projects should be included or excluded from the CIP Plan, there are always exceptions which require management's judgment. For purposes of the CIP Plan, a CIP project is generally defined to be any project that possesses all of the following characteristics:

- Exceeds an estimated cost of \$10,000;
- Involves totally new physical construction, reconstruction designed to gradually and systematically replace an existing system on a piecemeal basis, replacement of a major component of an existing facility or computer system, or acquisition of land or structures; and
- Involves City funding in whole or in part, or involves no City funds but is the City's responsibility for implementing, such as a 100% grant-funded project or 100% Local Improvement District funded project.

• **Scoping and Costing Based on Pre-design Study:**

It is difficult to develop accurate project scopes, cost estimates, and schedules on which no preliminary engineering or community contact work has been done. To address this problem, projects should initially be proposed and funded only for preliminary engineering and planning work. This funding shall not provide any monies to develop final plans, specifications, and estimates to purchase rights-of-way or to construct the projects. However, generally, an estimated amount, sufficient to cover these costs based on a rough preliminary estimate shall be earmarked within the program area.

• **Required Project Features and Financial Responsibility:**

If a proposed project shall cause a direct impact on other publicly-owned facilities, an equitable shared and funded cost plan must be coordinated between the affected program areas.

• **Predictability of Project Timing, Cost, and Scope:**

The predictability of timing and costs of projects is important to specific private developments, such as the provision of street improvements or the extension of major sewer lines or water supply, without which development could not occur. These projects generally involve significant financial contributions from such private development through impact fees, developer extension agreements, LIDs, and other means. Once a project has been approved by the City Council in the CIP, project scheduling is a priority to maintain.

• **Local Improvement Districts (LID):**

This policy limits the use of LIDs to specific instances. Examples of when future LIDs may be formed are as follows:

- Where old agreements exist committing property owners to LID participation on future projects;
- When current development activity or very recently past development activity has exempted these projects from the assessment of Transportation Impact Fees;
- When a group of property owners wish to accelerate development of a certain improvement;
- When a group of property owners desire a higher standard of improvement than the City's project contemplates; or
- When a group of property owners request City assistance in LID formation to fund internal neighborhood transportation facilities improvements, which may or may not have City funding involved. If City funding is proposed by the project sponsors (property owners), they shall so request of the City Council (through the City Clerk) in writing before any LID promotion activity begins. The City Administrator shall analyze such request within 45 days and report his conclusions and recommendation to Council for their consideration. The Council shall by motion affirm or deny the recommendation. The Council's affirmative motion to financially participate shall expire in 180 days, unless the project sponsors have submitted a sufficient LID petition by that time.

In the event the request is for street resurfacing in advance of the City's normal street resurfacing cycle, the City's contribution shall not exceed 50% of all project eligible costs. On capital projects whose financing depends in part on an LID, interim financing shall be issued to support the LID's portion of the project budget at the same time or in close proximity to the issuance of the construction contract. The amount of the interim financing shall be the current estimate of the final assessment roll as determined by the administering department.

In the event that the project is 100% LID funded, interim financing shall be issued either in phases (i.e., design phase and construction phase) or up front in the amount of the entire estimated final assessment roll, whichever means is estimated to provide the lowest overall cost to the project as determined by the Finance Officer.

- **CIP Non-Utility Maintenance and Operating (M&O) Costs:**

Non-utility CIP project M&O costs identified in the project description, as approved by the City Council, shall have a funding plan. Preferably, operating budget tax sources shall not be provided for this purpose. More suitable sources of funding include: General CIP Revenue, property tax lid lifts, project generated revenues e.g., user fees, or other new taxes. When the fund source for a project is General CIP Revenue, costs shall be budgeted in the operating budget and an amount equivalent to their estimated cost shall be reallocated from the CIP to the operating budget. This amount is adjusted upward each year by the anticipated inflation rate after first making any necessary adjustments (e.g., partial vs. full-year costs) and eliminating any one-time items. The amounts of these transfers are checked periodically for reasonableness.

- **Preserve Existing Capital Infrastructure Before Building New Facilities:**

It is the City's policy to ensure that adequate resources are allocated to preserve the City's existing infrastructure before targeting resources to build new facilities that also have operating and maintenance obligations. This policy addresses the need to protect the City's historical investment in capital facilities and to avoid embarking on a facility enhancement program, which when coupled with the existing facilities requirements, the City cannot afford to adequately maintain.

- **New Facilities Should Be of High Quality, Low Maintenance, Least Cost:**

Projects should only be built if the necessary funding to operate them is provided. Also, priority is given to new facilities that have minimal ongoing maintenance costs so as to limit the impact upon both the CIP and the operating budget.

- **Public Input for Capital Projects:**

The City makes a serious commitment to public involvement. All of the City's long-range plans need to be developed through an extensive citizen involvement program. Citizen involvement must occur at the long-range plan development stage, during CIP review and adoption, during master planning processes, during design and construction of specific projects, and through public processes associated with City boards and commissions. Public hearings should be held during the CIP Plan development process to allow the public to comment on the recommended projects. The projects themselves must call for an extensive public outreach effort, allowing those most closely effected to influence the design of the projects. While public input is essential to the successful implementation of the CIP Plan, staff and Council must also remain conscious of the overall effect upon costs when responding to requests of project neighbors.

- **Basis for Project Appropriations:**

During the City Council's annual CIP Plan review, the City Council shall appropriate the estimated project costs for the year for all projects in the CIP Plan. Subsequent adjustments to appropriation levels for amendments to the CIP Plan may be made by the City Council at any time.

- **Balanced CIP Plan:**

The CIP Plan must be a balanced six-year plan. This means that for the entire six-year period, revenues shall be equal to project expenditures in the Plan. It is anticipated that the plan shall have more expenditures than revenues in single years of the Plan, but this imbalance shall be corrected through the use of interim financing as needed. However, over the life of the six-year plan, all planned interim debt shall be repaid and all Plan expenditures, including interest costs on interim debt shall be provided for with identified revenues. Any project funding plan, in which debt is not retired within the current six-year Plan, must have specific City Council approval.

- **Use of Debt in the CIP:**

The CIP is viewed as a long-term program that shall continually address capital requirements far into the future. As such, the use of long-term debt needs to be minimized, allowing the City to put money into actual projects that benefit Snoqualmie residents and businesses rather than into interest payments to financial institutions. To that end, this policy limits debt to short-term obligations, primarily for cash flow purposes. Debt incurred shall be paid back before the end of the current CIP. Finance staff must monitor CIP cash flow regularly and utilize fund balances to minimize the amount of borrowing required. Projected financing costs must be included within a project in the General Government program area. There are exceptions to this policy for extraordinary circumstances, where Councilmanic or voted long-term debt has been issued to achieve major City goals that otherwise could not have been achieved, or would have been delayed an unacceptable amount of time.

- **Finance Officer's Authority to Borrow:**

The Finance Officer is authorized to initiate interim and long-term borrowing measures, as they become necessary, as identified in the current CIP Plan and he/she must act in accordance with current Debt Management Policies described in Section XVI, below, including applicable City Ordinances and State Laws.

- **CIP Plan Update and Amendment:**

The CIP Plan shall be updated at least annually as a part of the City's annual budget process. The City Council may amend the CIP Plan at any time if a decision must be made and action must be taken before the next CIP review period. The City Council has delegated authority to the City Administrator to administratively approve CIP Plan adjustments, except for changes in project scope or changes that total more than 10% of a project's adopted CIP Plan budget (unless a 10% adjustment is less than \$5,000), or regardless of the percentage, budget changes totaling more than \$10,000. The Council has further authorized the City Administrator to administratively approve the acceleration of project schedules so long as they can be accomplished without causing cash flow problems and with the understanding that any controversial issues would be brought before the City Council. All project additions or deletions must be approved by the City Council.

- **Formalization of Monetary Agreements:**

All agreements between the City and outside jurisdictions shall be in writing specifying the financial terms of the agreement, the length of the agreement, and the timing of any required payments. Formalization of these agreements shall protect the City's interests. Program areas shall make every effort to promptly request any reimbursements that are due the City. Where revenues from outside jurisdictions are ongoing, these requests shall be made at least quarterly, unless alternative arrangements are approved by the City Administrator or City Council.

- **Projected Grant Revenues:**

At the Finance Officer's discretion, grant-funded capital expenditures are budgeted prior to the specific grant award. City overhead or indirect costs for grant-funded programs shall be included in all grant proposals, where permitted. With grant-funded capital acquisitions, the City shall attempt to recover ongoing M&O costs, and replacement costs associated with the acquisition.

- **Projected Revenues from Future Land Sales:**

The City recognizes that City-owned land is an asset that can be sold to finance CIP projects. With this in mind, the City shall cautiously allow land sale proceeds to be used as a funding source by program areas that have oversight responsibility for the land. The land shall be valued based on an appraisal performed by an outside appraisal company. A conservative value shall be used to provide a cushion for economic shifts. The timing of the proceeds shall be estimated based on the length of time the property is likely to be on the market. However, if the land does not sell in a timely manner or its value turns out to be overestimated, then the program area must reallocate revenue sources from other projects within its area, find an agreeable replacement funding source, or cease work on the project, if possible.

- **Land Sale Remnants:**

The City is frequently left with property remnants following the completion of a project that required rights-of-way (ROW) acquisition. These remnants represent an asset to the program area that purchased them. If the project selling the land remnants is still active, the revenue from the sale shall be receipted as land sale proceeds in the project, therefore serving to partially offset the ROW acquisition costs. If the project is already completed at the time of the remnant sale, the land sale proceeds can be used by the selling program area to help fund another of that program area's projects.

- **Applicable Project Charges:**

CIP projects should reflect all costs that can be clearly shown to be necessary and applicable. Staff charges to CIP projects shall be limited to time spent actually working on those projects and shall include an overhead factor to cover the applicable portion of that person's operating cost.

**XIII. INTERGOVERNMENTAL REVENUES****RESERVED FOR FUTURE USE****XIV. ACCOUNTING, AUDITING, & FINANCIAL REPORTING POLICIES**

The City of Snoqualmie shall establish and maintain the highest standard of accounting practices. Accounting and budgetary systems shall, at all times, conform to Generally Accepted Accounting Principles, the State of Washington Budgeting Accounting Reporting System (B.A.R.S.) and local regulations.

- The State Auditor shall annually perform the City's financial and compliance audit. The results of the annual audit shall be provided to the Council in a timely manner.
- The City shall minimize the number of funds. The funds shall be categorized in accordance with generally accepted accounting principles (GAAP) for reporting purposes.
- A comprehensive accounting system shall be maintained to provide all financial information necessary to effectively operate the City.
- The City shall meet the financial reporting standards set by the Governmental Accounting Standards Board and the State of Washington Budgeting, Accounting and Reporting System manual promulgated by the Office of State Auditor.
- Full disclosure shall be provided in all City financial reports and bond representations.
- An annual financial report shall be prepared in a timely, comprehensive and cooperative fashion to meet or exceed the State Auditor's Office standards and expectations.
- Regular quarterly and annual financial reports shall present a summary of financial activity by major types of funds.
- Where possible, the reporting system shall also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
- A fixed asset system shall be maintained to identify all City assets and their condition.

**XV. Cash Management**

Careful financial control of the City's daily operations is an important part of the City's overall fiscal management practices. Achieving adequate cash management and investment control requires sound financial planning to ensure that sufficient revenues are available to meet the current expenditures of any operating period.

- The City shall manage and invest its idle cash on a continuous basis in accordance with the City's investment policies and within the guidelines established by the Washington State Statutes based upon the following order of priorities: 1) Legality, 2) Safety 3) Liquidity and 4) Yield.
- The City shall maintain a cash management program, which includes collection of accounts receivable, disbursement of funds, and prudent investment of its available cash.
- As permitted by law and City ordinances and to maximize the effective investment of assets, all funds needed for general obligations may be pooled into one account for



investment purposes. The income derived from this account shall be distributed to the various funds based on their average balances on a periodic basis. Proceeds of the bond issues shall not be pooled with other assets of the City but shall be invested as provided by applicable bond ordinances.

- The Finance Officer shall periodically furnish (i.e. through quarterly reporting) the City Administrator and City Council with a report that shall include the amount of interest earned to date. An annual report shall be provided which shall summarize investment activity for the year and shall give the rate of return for the year.
- State and local laws require an annual audit of the financial records of the City. That audit shall include a review of all investment activity for the year to review compliance with these investment procedures.
- Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.

## **XVI. DEBT MANAGEMENT POLICY**

The success of the City funding capital projects and improvements is highly dependent upon sound financial planning objectives and strategy of implementations. The issuing of debt and amount of debt by the City is an important factor in measuring its financial performance and condition. Proper use and management of borrowing can yield significant advantages.

### **A. Long-Term Debt Policies**

- The City shall limit long-term borrowing to capital improvements that cannot be financed from current revenues.
- Acceptable uses of bond proceeds may be viewed as items which can be capitalized and depreciated. Refunding bond issues designed to restructure currently outstanding debt is also an acceptable use of bond proceeds.
- Where possible, the City shall use special assessment revenue, or other self-supporting bonds instead of general obligation bonds.
- The City shall not use long-term debt for current operations.
- The City shall maintain good communications with bond rating agencies about its financial condition. The City shall follow a policy of full disclosure on every financial report and bond prospectus.
- General Obligation Bond Policy:
  - Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
  - Before general obligation bond propositions are placed before the voters, the capital project under consideration should be included as part of the Capital Improvement Program.
  - Bonds cannot be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed.
- Limited Tax General Obligation Bond Policies
  - As a precondition to the issuance of limited tax general obligation bonds, all alternative methods of financing shall have been exhausted.
  - Limited tax general obligation bonds should only be issued under certain conditions:

- A project in progress requires monies not available from alternative sources.
- Matching fund monies are available which may be lost if not applied for in a timely manner; or
- Catastrophic conditions.
- Financing of Lease Purchases
  - The City shall not utilize lease purchases, except in the case of extreme financial emergency, with specific approval of the City Council. If lease purchasing is approved by Council, the useful life of the item must be equal to or greater than the length of the lease. No lease purchases shall be approved by the City Council beyond a five-year lease.
- Debt payments shall not extend beyond the estimated useful life of the project being financed. The City shall keep the average maturity of general obligation bonds at or below twenty years.
- The City shall strive to maintain a strong credit rating at all times.
- The City shall use refunding bonds where appropriate when restructuring its current outstanding debt.
- The City shall establish a teamwork environment between the City of Snoqualmie Finance Officer, City Administrator and other administration staff, bond counsel and managing underwriter to effectively plan and fund the City's capital projects.
- The City shall provide advance financial planning for the City's capital projects and examine alternative ways of financing projects to ensure the City is providing proper and timely solutions to funding capital projects.
- The City shall prepare a standard process for planning and establishing debt financing for capital projects which clearly defines: a.) the timing for debt financing, b.) the role of the various participants in the financing process and c.) the steps of the process, which need to be completed in order to achieve successful, project funding.
- The City shall develop an efficient and cost effective mechanism and approach for establishing local improvement district financing.
- The City shall determine the most practicable and cost effective ways of providing interim financing for City capital projects.
- The City shall establish the most stable and favorable financial, economic and political environment for the City in order to provide the most attractive credit rating for financing the City's larger capital projects.
- The City shall obtain the most competitive pricing on debt issues and broker commissions to ensure a favorable value to the City's customers.
- The City shall provide special services to assist its customers (i.e., residents and businesses) to improve the planning and understanding of the financing of City capital projects and the financial impact to its customers.

## **B. Short-Term Debt Policies**

- Short-term debt covers a period of one year or less.
- The City may use short-term debt to cover temporary cash flow shortages which may be caused by a delay in receipting tax revenues or issuing long-term debt.
- The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans shall be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds shall

not impact the fund's current operations. All short-term borrowing shall be subject to Council approval by resolution, and shall bear interest based upon prevailing rates.

## Chapter 2.04 TREASURER AND CLERK

Sections:

- 2.04.010 City clerk.**
- 2.04.020 City finance director.**
- 2.04.025 Authority to create and close funds.**
- 2.04.030 Offices to be separate.**
- 2.04.040 Budget estimates.**

### **2.04.010 City clerk.**

There is hereby established the office of city clerk, who shall be appointed by the mayor and confirmed by city council. (Ord. 1218 § 1, 2019; Ord. 806 § 2, 1998).

### **2.04.020 City finance director.**

There is hereby established the office of finance director, who shall be appointed by the mayor and confirmed by city council. All references to "city treasurer" in the ordinances of the city shall mean the finance director. (Ord. 1218 § 2, 2019; Ord. 1206 § 1, 2018; Ord. 1022 § 1, 2008; Ord. 972 § 1, 2005; Ord. 883 § 1, 2001; Ord. 806 § 2, 1998).

### **2.04.025 Authority to create and close funds.**

The finance officer, after consultation with the city administrator and director of administrative services and after review and approval by a majority of the city council's finance and administration committee, is authorized to create new budgeting, accounting and reporting funds and to consolidate and/or close such existing funds except as may otherwise be directed by state law. The finance officer shall prepare and maintain a list of such funds and a general description of their use. Such list shall be available to the public for review and copying upon request. (Ord. 981 § 1, 2005).

### **2.04.030 Offices to be separate.**

The offices of city clerk and city treasurer shall be separate and distinct, and shall not be combined. (Ord. 806 § 2, 1998).

### **2.04.040 Budget estimates.**

For purposes of preparing budget estimates under RCW [35A.33.030](#), and for no other purposes, all references in said statute shall be taken and deemed to refer to the city treasurer and not to the city clerk. (Ord. 931 § 1, 2003).

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## Chapter 2.70 CREDIT CARDS FOR USE BY CITY PERSONNEL

Sections:

- 2.70.010 Authorization – Purpose.**
- 2.70.020 Valid obligation – Credit limit – Cash advance.**
- 2.70.030 Payment – Procedure when not chargeable to city.**
- 2.70.040 Control of cards and accounts.**

### **2.70.010 Authorization – Purpose.**

The city administrator is authorized to obtain and have issued a credit card or cards in the name of the city for use by city personnel, employees and officials for payment of expenses incident to authorized travel, for official city acquisitions and purchases, and such other purposes as may be authorized by state law. (Ord. 752 § 1, 1995; Ord. 717 § 1, 1993; Ord. 661 § 1, 1991).

### **2.70.020 Valid obligation – Credit limit – Cash advance.**

No obligation shall be incurred, nor shall such obligation be deemed a valid obligation of the city unless such obligation is for matter or matters otherwise properly provided for in the city budget. Further, the credit limit of each credit card shall not exceed the sum of \$2,000, thus precluding the charging or using of the card beyond the debt limit. No city credit card shall be used for a cash advance. (Ord. 752 § 2, 1995; Ord. 661 § 2, 1991).

### **2.70.030 Payment – Procedure when not chargeable to city.**

Upon billing or no later than 15 days after the billing date, the officer or employee using a charge card issued under this chapter shall submit a fully itemized travel expense voucher, or purchase request if the item is not related to a travel expense. Any charges against the charge card disallowed as not properly identified on the travel expense voucher or purchase request, or otherwise disallowed as not for the sole purpose of covering city approved expenses or purchases, shall be paid by the official or employee by check, United States currency, or by salary deduction. If any disallowed charges are not repaid before the charge card billing is due and payable, the city shall have a prior lien against and a right to withhold any and all funds payable to or to become payable to the official or employee up to the amount of the disallowed charges and interest at the same rate as charged by the company which issued the charge card. No official or employee of the city who has been issued a charge card shall use the card if any disallowed charges are outstanding, and shall surrender the card upon demand of the city administrator. (Ord. 752 § 3, 1995; Ord. 661 § 4, 1991).

### **2.70.040 Control of cards and accounts.**

The city administrator shall have exclusive control and possession of all such charge cards as authorized by this chapter and shall control release, issuance, and availability of such cards as reasonably necessary in order to prevent abuse or improper use; all cards shall be promptly returned to the city administrator immediately upon request. The city administrator may open accounts at appropriate financial institutions for purposes of such cards, and when deemed necessary in the city administrator's sole judgment, close out immediately such account solely by

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written notice signed by the city administrator. (Ord. 661 § 4, 1991).

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## Chapter 2.90 CONTRACTS

Sections:

- 2.90.010 Definitions.**
- 2.90.020 Mayor's authority to execute minor and emergency contracts.**
- 2.90.030 Reporting of execution of contracts.**
- 2.90.040 Mayor may seek city council approval of any contract.**

### **2.90.010 Definitions.**

A. "Authorized staff" means a city employee who has been authorized in writing by their department director to make purchases of materials, supplies or equipment, including technology services, systems or equipment.

B. "Competitive bid" refers to the process for obtaining bids and awarding contracts for construction of a "public work," as provided in RCW [35A.40.200](#), Chapter [39.04](#) RCW, RCW [35.23.352](#) and statutes cited therein.

C. "Competitive negotiation" means the process for acquisition of electronic data processing and telecommunications equipment, software, services or systems as provided in RCW [39.04.270](#).

D. "Emergency contract" means a contract to address an "emergency" as defined in RCW [39.04.280](#), and/or where the failure to execute such contract within a specific time frame would result in the loss or potential loss of revenue to the city, and having a deadline for execution and return to the other party for which there is not time to obtain prior city council approval.

E. "Minor contract" means any one of the following:

1. A contract for any purpose meeting all of the following conditions:
  - a. The term is three years or less;
  - b. Funds have been appropriated by city council in the biennial budget; and
  - c. The contract does not require expenditures that exceed available fund balances.
2. Contracts with third parties renewing an existing contract for services on the same or substantially similar terms as the existing contract.
3. Contracts creating no financial liability on the part of the city that are for the sole purpose of becoming eligible to receive revenues.
4. 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.
5. 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.

F. “Manager” means the manager of any division within a city department, e.g., the parks, streets or utilities divisions of the parks and public works department.

G. “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).

H. “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).

I. “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](#).

J. “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).

K. “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).

L. “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](#). (Ord. 1227 § 2, 2020; Ord. 1132 § 1, 2014; Ord. 1034 § 1, 2008).

### **2.90.020 Mayor’s authority to execute minor and emergency contracts.**

A. The mayor or his or her designee(s) is/are hereby authorized to purchase materials, supplies and equipment and execute minor contracts without individual city council approval of each contract, subject to compliance with the following:

1. Applicable dollar limits, procedural requirements and approval processes identified in the Purchasing and Contracting Matrix set forth in subsection C of this section;
2. All federal, state and local laws, regulations and/or ordinances applicable to the approval processes identified in the Purchasing and Contracting Matrix set forth in subsection C of this section;
3. If the minor contract pertains to a public work, the project is included on the applicable capital improvement program (utility or parks/streets);
4. Where a competitive acquisition/contract award process is not required for the purchase of materials, supplies, or equipment by the applicable portion of the Purchasing and Contracting Matrix set forth in subsection C of this section, city staff/managers/department directors will nevertheless attempt to obtain the lowest practical price for such materials, supplies, and/or equipment.



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B. The mayor or his designee is hereby authorized to execute emergency contracts without prior city council approval.

C. Purchasing and Contracting Matrix.

Procurement Category	Dollar Limit	Procedural Requirement(s)	Approval Authority	Required Secondary Approval
<b>Materials, Supplies, and Equipment</b>				
Materials, Supplies, and Equipment (Including Capital Equipment)	Under \$1,000	None	Authorized Staff	None <sup>1</sup>
	\$1,000 – \$7,500	None	Authorized Staff	Manager
	Over \$7,500 – \$15,000	Purchase Cooperative, Vendor Roster, or Formal Competitive Bid	Manager	Department Director
	Over \$15,000 – \$50,000	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
<b>Personal Services</b>				
Architectural, Engineering and 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

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Procurement Category		Dollar Limit	Procedural Requirement(s)	Approval Authority	Required Secondary Approval
General or Purchased Services (Other Than A&E)		Under \$15,000	None or Vendor Roster	Manager	Department Director
		\$15,000 – \$50,000	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
Technology Systems and Services					
Technology Systems and Services		Under \$7,500	None	Authorized Staff	Manager
		\$7,500 – \$15,000	Purchase Cooperative, Consultant/Vendor Roster, or Competitive Negotiation	Manager	Department Director
		Over \$15,000 – \$50,000	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
Public Works					
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

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<b>Procurement Category</b>	<b>Dollar Limit</b>	<b>Procedural Requirement(s)</b>	<b>Approval Authority</b>	<b>Required Secondary Approval</b>
	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
<b>Amendments and Change Orders</b>				
Contract Amendments (Services)	No Value Change	None <sup>2</sup>	Manager	Department Director
	Under \$35,000, cumulatively	None <sup>2</sup>	Department Director	Mayor or City Administrator
	Over \$35,000, cumulatively	None <sup>2</sup>	Mayor or City Administrator	City Council
Change Orders (Public Works)	No Value Change	None <sup>2</sup>	Manager	Department Director
	Under \$35,000, cumulatively	None <sup>2</sup>	Department Director	Mayor or City Administrator
	Over \$35,000, cumulatively	None <sup>2</sup>	Mayor or City Administrator	City Council

<sup>1</sup> While prior approval for materials, supplies, and equipment purchased by authorized staff under \$1,000 is not required by this section, credit card statements or reimbursement requests may require director and/or city administrator approval pursuant to city financial policies.

<sup>2</sup> While 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 it constitutes a separate project.

(Ord. 1227 § 2, 2020; Ord. 1034 § 1, 2008).

### **2.90.030 Reporting of execution of contracts.**

A. The mayor shall present a written report of the execution of all minor contracts, on a monthly basis at a regular meeting of the city council finance and administration committee.

B. The mayor shall provide a written report of the execution of all minor contracts to members of the city council, as part of the monthly finance report.

C. The mayor shall notify all members of city council of the execution of all emergency contracts prior to execution thereof, or as soon thereafter as possible and, when required, shall present written findings for city council adoption as provided by RCW [39.04.280\(2\)\(b\)](#). (Ord. 1227 § 2,

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2020; Ord. 1132 § 2, 2014; Ord. 1034 § 1, 2008).

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### **2.90.040 Mayor may seek city council approval of any contract.**

Notwithstanding the authority delegated to the mayor by this chapter, the mayor may in his discretion bring any contract forward for approval by the city council. (Ord. 1227 § 2, 2020; Ord. 1034 § 1, 2008).

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## **Chapter 3.12** **LOCAL IMPROVEMENT GENERAL FUND**

Sections:

### **3.12.010 Creation.**

#### **3.12.010 Creation.**

There is established in the city treasury a fund to be known as the local improvement general fund, into which may be paid or transferred from time to time by the city clerk on the order of the city council any balance that may remain in the fund of any local improvement district after payment of the whole cost and expense of such improvement and such other moneys as he may be authorized by existing laws to pay into such fund or be hereafter authorized by law. Moneys in such fund shall be paid out as the city council may direct in accordance with law. (Ord. 176A § 1, 1922).

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## Chapter 3.16

### LOCAL IMPROVEMENT DISTRICT GUARANTY FUND

Sections:

- 3.16.010 Established.**
- 3.16.020 Named – Maintenance procedure specified.**
- 3.16.030 Tax levies – Interest from bank deposits.**
- 3.16.040 Use of moneys – Deposits paid into fund.**
- 3.16.050 City exempt from liability.**

#### **3.16.010 Established.**

A fund for the purpose of guaranteeing, to the extent of such fund, and in the manner provided in this chapter, the payment of the city's local improvement bonds and warrants, issued to pay for any local improvement ordered subsequent to the date of the ordinance codified in this chapter is established. (Ord. 213 § 1, 1938).

#### **3.16.020 Named – Maintenance procedure specified.**

Such fund shall be designated local improvement guaranty fund. For the purpose of maintaining such fund, the city issuing local improvement bonds or warrants after the date of the ordinance codified in this chapter shall be deemed and held to have pledged to the fund a tax credit of the city in an amount equal to five percent of the bonds or warrants so issued. The credit so pledged shall not constitute an indebtedness of the city within the meaning of any statutory or charter provisions or limitation respecting indebtedness. Such pledge shall be deemed to have been made, as to any particular local improvement district, upon the delivery of the roll to the clerk of the city for collection. Such pledged tax credits, with the other resources of the fund enumerated in SMC [3.16.030](#) and [3.16.040](#), constitute a reserve wherewith to purchase defaulted bonds and warrants guaranteed by the fund. Among the several issues of bonds or warrants guaranteed by the fund, no preference shall exist, but defaulted interest coupons, bonds and warrants shall be purchased out of the fund in the order of their presentation. (Ord. 213 § 2, 1938).

#### **3.16.030 Tax levies – Interest from bank deposits.**

After the creation of such guaranty fund, the city shall levy, from time to time, as other taxes are levied, such sums as may be needed to meet the financial requirements of the fund, but not in excess of the total of the tax credits pledged by this act to the guaranty fund. Whenever there shall be paid out of a guaranty fund any sum on account of principal or interest of a local improvement bond or warrant, the city as trustee for the fund, shall be subrogated to all the rights of the holder of the bond or interest coupon or warrant so paid; and the proceeds thereof, or of the assessment underlying the same, shall become part of the guaranty fund. There shall also be paid into each guaranty fund the interest received from bank deposits of the fund, as well as any surplus remaining in any local improvement fund guaranteed under this chapter after the payment of all outstanding bonds or warrants payable primarily out of such local improvement fund. Warrants drawing interest at a rate not to exceed six percent shall be issued, as other warrants are issued by the city, against a guaranty fund to meet any liability occurring against it. At the time of making its annual budget and tax levy, the city shall provide for the levying of a sum sufficient with the other

resources of the fund, to pay warrants so issued during the preceding fiscal year; provided, that no warrants shall be issued against the guaranty fund in excess of the cash therein and the tax credits pledged thereto as provided in SMC [3.16.020](#); provided further, that no taxes shall be levied for the fund in excess of the tax credits so pledged by SMC [3.16.020](#), and that the tax levies directed in this chapter shall be additional to and if need be in excess of, any and all statutory and charter limitations applicable to the tax levies of the city. (Ord. 213 § 3, 1938).

### **3.16.040 Use of moneys – Deposits paid into fund.**

So much of the money of a guaranty fund as is necessary may be used to purchase certificates of delinquency for general taxes on property subject to local improvement assessments underlying bonds or warrants guaranteed by the fund, or to purchase such property at county tax foreclosures or from the county after foreclosure, for the purpose of protecting the guaranty fund. The fund shall be subrogated to the rights of the city, and the city may foreclose the lien of general tax certificates of delinquency, and purchase the property at the foreclosure sale. After so acquiring title to real property, the city may lease or sell and convey the same at public or private sale for such price and on such terms as may be determined by resolution of the city council, any provisions of law, charter or ordinance to the contrary notwithstanding. All proceeds resulting from such sales shall belong to and be paid into the guaranty fund. (Ord. 213 § 3, 1938).

### **3.16.050 City exempt from liability.**

Neither the holder nor the owner of any bond issued under the provisions of this act shall have any claim therefor against the city, except for payment from the special assessments made for the improvement for which the bond was issued, and except as against the local improvement guaranty fund of the city. The city shall not be liable to any holder or owner of such bond or warrant for any loss to the guaranty fund occurring in the lawful operation thereof by the city. The remedy of the holder or owner of a bond, in case of nonpayment, shall be confined to the enforcement of the assessment and to the guaranty fund. (Ord. 213 § 4, 1938).

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## Chapter 3.24 SEWER CONSTRUCTION FUND

Sections:

**3.24.010 Created.**

**3.24.020 Purpose.**

### **3.24.010 Created.**

A fund known as the sewer construction fund is established in the office of the clerk-treasurer. (Ord. 342 § 1, 1965).

### **3.24.020 Purpose.**

The purpose of the fund is to receive moneys from federal grants and loans, proceeds from LID bonds and revenue bonds and from any other sources for the purpose of planning and constructing a sewage system for the city and to pay therefrom all costs and expenses which may be incurred for the planning and construction of the sewage system and the operation of the fund. (Ord. 342 § 2, 1965).

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## Chapter 3.28 SEWER OPERATIONS FUND

Sections:

**3.28.010 Created.**

**3.28.020 Purpose.**

### **3.28.010 Created.**

A fund known as the sewer operation fund is established in the office of the clerk-treasurer. (Ord. 347 § 1, 1966).

### **3.28.020 Purpose.**

The purpose of the fund is to receive moneys transferred from the general fund for the initial operation of the sewer system and to further receive all revenues from the operation of the sewer system and to pay therefrom all costs and expenses incurred in the operation of the sewer system. (Ord. 347 § 2, 1966).

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## Chapter 3.30 DRUG ENFORCEMENT FUND

Sections:

**3.30.010 Drug enforcement fund created – Expenditures.**

**3.30.020 Unexpended funds.**

### **3.30.010 Drug enforcement fund created – Expenditures.**

A. There is created and established a special fund to be known as the “drug enforcement fund” into which all net proceeds of money and property seized and forfeited pursuant to RCW [69.50.505](#) shall be deposited. For purposes of this section “money and net proceeds” means the amount remaining after deduction of such amounts as are required by applicable state and federal laws to be deducted from the sale of money and property seized during drug investigations and forfeited pursuant to RCW [69.50.505](#).

B. This fund has been established for the purpose of accumulating funds for drug enforcement needs, drug awareness educational purposes and the purchase, lease and maintenance of equipment and other items necessary for drug enforcement by the Snoqualmie department of public safety – police division. The moneys deposited into the drug enforcement fund shall be expended only for such purposes and for no other purpose. (Ord. 932 § 1, 2003; Ord. 927 § 1, 2003).

### **3.30.020 Unexpended funds.**

Any unexpended funds remaining in the drug enforcement fund at the end of any budget year shall not be transferred to the general fund or otherwise lapse; rather, the unexpended funds shall be carried forward from year to year until expended for the purposes set forth in this chapter. (Ord. 927 § 1, 2003).

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## Chapter 3.32 CLAIMS CLEARING FUND

Sections:

- 3.32.010 Created.**
- 3.32.020 Transfer of funds.**
- 3.32.030 Purpose of expenditures.**
- 3.32.040 Issuance of warrants.**

### **3.32.010 Created.**

There is created a fund, known and designated as the claims clearing fund, into which shall be paid and transferred from the various funds an amount of money equal to the various claims against the city for any purpose. References in this chapter to “the fund” shall be deemed to refer to the claims clearing fund established in this section. (Ord. 1206 § 2, 2018; Ord. 492 § 1, 1981).

### **3.32.020 Transfer of funds.**

Whenever it is deemed necessary, the finance director is authorized, empowered and directed to transfer from the funds of the various departments to the claims clearing fund sufficient moneys to pay the claims against the various departments of the city. (Ord. 1206 § 2, 2018; Ord. 492 § 2, 1981).

### **3.32.030 Purpose of expenditures.**

The claims clearing fund shall be used and payments therefrom shall be made only for the purpose of paying any claims against the city. (Ord. 1206 § 2, 2018; Ord. 492 § 3, 1981).

### **3.32.040 Issuance of warrants.**

Following compliance with the process set forth in Chapter [3.85](#) SMC, the finance director is authorized, empowered and directed to issue warrants or checks on and against the fund in payment of materials furnished, services rendered or expense or liability incurred by the various departments and offices of the city. All warrants issued on or against the fund shall be solely and only for the purposes set forth in this chapter and shall be payable only out of and from the fund. In lieu of issuing a warrant, if the fund is solvent at the time city payment is ordered, the finance director may elect to make payment by check, electronic payment, or credit card. (Ord. 1206 § 2, 2018; Ord. 761 § 1, 1996; Ord. 492 § 4, 1981).

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## Chapter 3.36 PAYROLL CLEARING FUND

Sections:

- 3.36.010 Created.**
- 3.36.020 Transfer of funds.**
- 3.36.030 Purposes of expenditures.**
- 3.36.040 Issuance of warrants.**

### **3.36.010 Created.**

There is created a fund, known and designated as the payroll clearing fund, into which shall be paid and transferred from the various funds an amount of money equal to the various salaries and wages and other compensations due city employees. References in this chapter to “the fund” shall be deemed to refer to the payroll clearing fund established in this section. (Ord. 1206 § 3, 2018; Ord. 493 § 1, 1981).

### **3.36.020 Transfer of funds.**

Whenever it is deemed necessary, the finance director is authorized, empowered and directed to transfer from the funds of the various departments to the payroll clearing fund sufficient moneys to pay the salaries, wages and other compensations of the employees of the various departments of the city. (Ord. 1206 § 3, 2018; Ord. 493 § 2, 1981).

### **3.36.030 Purposes of expenditures.**

The payroll clearing fund shall be used and payments therefrom shall be made only for the purpose of paying and compensating employees of the city for services rendered, reimbursing authorized expenses and paying employee deductions to those persons, agencies and organizations entitled to such payments. (Ord. 1206 § 3, 2018; Ord. 493 § 3, 1981).

### **3.36.040 Issuance of warrants.**

Following compliance with the process set forth in Chapter [3.85](#) SMC, the finance director is authorized, empowered and directed to issue warrants on and against the fund for payments authorized by SMC [3.36.030](#). All warrants issued on or against the fund shall be solely and only for the purposes set forth in this chapter and shall be payable only out of and from the fund. In lieu of issuing a warrant, if the fund is solvent at the time city payment is ordered, the finance director may elect to make payment by check, electronic payment, or credit card. (Ord. 1206 § 3, 2018; Ord. 761 § 2, 1996; Ord. 493 § 4, 1981).

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### Chapter 3.37 PETTY CASH ACCOUNTS

Sections:

- 3.37.010 Treasurer authorized to establish petty cash accounts.**
- 3.37.020 Petty cash accounts to be replenished at least monthly.**
- 3.37.030 Administration in accordance with BARS manual.**
- 3.37.040 Use for unauthorized purpose prohibited.**

#### **3.37.010 Treasurer authorized to establish petty cash accounts.**

A. The treasurer is hereby authorized to establish petty cash accounts within any fund of the city for the purpose of making change, making minor purchases, or for any other lawful purpose, which purposes shall be stated in writing by the treasurer.

B. At the time of establishment of any petty cash account, the treasurer shall appoint a single custodian for such petty cash account; provided, the treasurer may from time to time change the custodian of such petty cash account as the treasurer may direct in writing. On disbursement of petty cash to a designated custodian, the custodian shall render a receipt in writing to the treasurer. The treasurer shall at all times maintain a list identifying authorized custodians of petty cash accounts.

C. No individual petty cash account shall exceed \$250.00, and the aggregate of all petty cash accounts shall not exceed \$1,500.

D. All petty cash accounts shall be counted and reconciled at least monthly by some person other than the custodian.

E. A petty cash account shall be counted and reconciled at such time as the appointment of the custodian thereof is terminated, and any remaining balance turned over to the treasurer. (Ord. 820 § 1, 1998).

#### **3.37.020 Petty cash accounts to be replenished at least monthly.**

A. At least once a month, or more frequently if disbursements warrant, petty cash accounts shall be replenished. Replenishment shall be by voucher with appropriate receipts attached. Receipts shall be perforated or canceled by some appropriate means to prevent reuse. At the time of replenishment, the custodian shall assure that the balance remaining in petty cash, together with the amount of the replenishment voucher, equals the amount authorized for the petty cash account.

B. All petty cash accounts shall be replenished immediately prior to the end of each fiscal year. (Ord. 820 § 1, 1998).

#### **3.37.030 Administration in accordance with BARS manual.**

All petty cash accounts shall be administered in accordance with the requirements of the State BARS manual, and in the event of any conflict between the provisions of this chapter and the BARS manual, as it now exists or may hereafter be amended, the BARS manual shall control. (Ord.

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820 § 1, 1998).

### **3.37.040 Use for unauthorized purpose prohibited.**

It shall be a misdemeanor for any person to use petty cash for any purpose not authorized by this chapter. (Ord. 820 § 1, 1998).

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## Chapter 3.38 PARK IMPROVEMENT FUND

Sections:

**3.38.010 Created.**

**3.38.020 Purpose.**

### **3.38.010 Created.**

A new fund is hereby created and named the park improvement fund. The fund number shall be 303. (Ord. 727 § 1, 1994).

### **3.38.020 Purpose.**

This fund shall be for the express purpose of setting aside moneys for park capital improvement expenditures. (Ord. 727 § 2, 1994).

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## Chapter 3.44

### BONDS REGISTRATION SYSTEM

Sections:

- 3.44.010 Findings.**
- 3.44.020 Definitions.**
- 3.44.030 Adoption of registration system.**
- 3.44.040 Statement of transfer restrictions.**

#### **3.44.010 Findings.**

The city council finds that it is in the city's best interest to establish a system of registering the ownership of the city's bonds and obligation in the manner permitted by law. (Ord. 530 § 2, 1983).

#### **3.44.020 Definitions.**

The following words shall have the following meanings when used in this chapter:

- A. "Bond" or "bonds" shall have the meaning defined in Section 2(1), Chapter 167, Laws of 1983, as the same may be from time to time amended.
- B. "City" means the city of Snoqualmie, Washington.
- C. "Fiscal agencies" means the duly appointed fiscal agencies of the state of Washington serving as such at any given time.
- D. "Obligation" or "obligations" shall have the meaning defined in Section 2(3), Chapter 167, Laws of 1983, as the same may be from time to time amended.
- E. "Registrar" shall be the person or persons designated by the city to register ownership of bonds or obligations under this chapter. (Ord. 530 § 1, 1983).

#### **3.44.030 Adoption of registration system.**

The city adopts the following system of registering the ownership of its bonds and obligations:

- A. Registration Requirement. All bonds and obligations offered to the public, having a maturity of more than one year and issued by the city after June 30, 1983, on which the interest is intended to be exempt from federal income taxation shall be registered as to both principal and interest as provided in this chapter.
- B. Method of Registration. The registration of all city bonds and obligations required to be registered shall be carried out either by:

1. A book entry system of recording the ownership of the bond or obligation on the books of the city or the fiscal agencies, whether or not a physical instrument is issued; or
2. By recording the ownership of the bond or obligation and requiring as a condition of the transfer of ownership of any bond or obligation the surrender of the old bond or obligation and either the reissuance of the old bond or obligation or the issuance of a new bond or



obligation to the new owners.

No transfer of any bond or obligation subject to registration requirements shall be effective until the name of the new owner and the new owner's mailing address, together with such other information deemed appropriate by the registrar, shall be recorded on the books of the registrar.

C. Denominations. Except as may be provided otherwise by the ordinance authorizing their issuance, registered bonds or obligations may be issued and reissued in any denomination up to the outstanding principal amount of the bonds or obligations of which they are a part. Such denominations may represent all or a part of a maturity or several maturities and on reissuance may be in smaller amounts than the individual denominations for which they are reissued.

D. Appointment of Registrar. Unless otherwise provided in the ordinance authorizing the issuance of registered bonds or obligations, the city clerk-treasurer shall be the registrar for all registered interest-bearing warrants, installment contracts, interest-bearing leases and other registered bonds or obligations not usually subject to trading and the fiscal agencies shall be the registrar for all other city bonds and obligations.

E. Duties of Registrar. The registrar shall serve as the city's authenticating trustee, transfer agent, registrar and paying agent for all registered bonds and obligations for which he, she, or it serves as registrar and shall comply fully with all applicable federal and state laws and regulations respecting the carrying out of those duties.

The rights, duties, responsibilities and compensation of the registrar shall be prescribed in each ordinance authorizing the issuance of the bonds or obligations, which rights, duties, responsibilities and compensation shall be embodied in a contract executed by the city clerk-treasurer and the registrar.

In instances when the fiscal agency serves as registrar, the city adopts by reference the contract between the State Finance Committee of the state and the fiscal agencies in lieu of executing a separate contract and prescribing by ordinance the rights, duties, obligations and compensation of the registrar. As well, when the city clerk-treasurer serves as registrar, a separate contract shall not be required.

In all cases when the registrar is not the fiscal agencies, the ordinance authorizing the issuance of the registered bonds or obligations shall specify the terms and conditions of:

1. Making payments of principal and interest;
2. Printing any physical instruments, including the use of identifying numbers or other designation;
3. Specifying record and payment dates;
4. Determining denominations;
5. Establishing the manner of communicating with the owners of the bonds or obligations;
6. Establishing the methods of receipting for the physical instruments for payment of principal, the destruction of such instruments and the certification of such destruction;

## Exhibit 2 - Current Policies & SMC

Item 3.

7. Registering or releasing security interests, if any; and

8. Such other matters pertaining to the registration of the bonds or obligations authorized by such ordinance as the city may deem to be necessary or appropriate. (Ord. 530 § 3, 1983).

### **3.44.040 Statement of transfer restrictions.**

Any physical instrument issued or executed by the city subject to registration under this chapter shall state on its face that the principal of and interest on the bonds or obligations shall be paid only to the owner thereof registered as such on the books of the registrar as of the record date defined in the instrument and to no other person, and that such instrument, either principal or interest, may not be assigned except on the books of the registrar. (Ord. 530 § 4, 1983).

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## Chapter 3.52 UTILITY FINANCE CHARGES

Sections:

### **3.52.010 Use of revenue.**

#### **3.52.010 Use of revenue.**

Utility generated revenue consisting of finance charges on overdue utility bills are expressly authorized to be used for general fund purposes and be reported as general fund revenue. (Ord. 633 § 1, 1989).

Mobile Version

## **Chapter 3.56** **INSUFFICIENT FUNDS AND OTHER DISHONORED CHECKS**

Sections:

**3.56.010 Charges.**

**3.56.020 Use of revenue.**

### **3.56.010 Charges.**

A charge of \$20.00 shall be assessed against any person who has made payment to the city by check for any fee or charge when such check is returned by the bank against whom it has been drawn due to insufficient funds on account, closure of the account, or any other reason resulting in the non-payment of the check. The \$20.00 penalty shall be paid prior to the application of any payment against the fee or charge initially assessed. (Ord. 725 § 1, 1994).

### **3.56.020 Use of revenue.**

Revenues generated from charges for insufficient funds and other dishonored checks are expressly authorized to be used for general fund purposes and be reported as general fund revenue. (Ord. 725 § 1, 1994).

[Mobile Version](#)

## Chapter 3.65 FLOOD REDUCTION PROJECTS FUND

Sections:

**3.65.010 Created.**

**3.65.020 Purpose.**

### **3.65.010 Created.**

A new fund is hereby created and named flood reduction projects fund. The fund number shall be 305. (Ord. 852 § 1, 2000).

### **3.65.020 Purpose.**

This fund shall be for the express purpose of accounting for the revenues and expenditures associated with the flood reduction projects. (Ord. 852 § 2, 2000).

[Mobile Version](#)

## **Chapter 3.70** **DONATIONS, DEVISES OR BEQUESTS**

Sections:

**3.70.010 Established.**

**3.70.020 Procedures.**

### **3.70.010 Established.**

Pursuant to RCW [35A.11.040](#), the city is hereby authorized to accept any money or property donated, devised or bequeathed to it, and to carry out the terms of the donation, devise or bequest if within the powers granted by law. If no terms or conditions are attached to the donation, devise or bequest, the city may expend or use the same for any municipal purpose. (Ord. 785 § 1, 1997).

### **3.70.020 Procedures.**

The office of city clerk-treasurer, after consulting with either the chair or a member of the finance and administration committee, is hereby authorized and directed to establish such funds and accounting procedures as may be necessary to carry out the terms or conditions of any donation, devise or bequest, in accordance with the laws of the state of Washington and requirements prescribed by the office of the State Auditor. (Ord. 785 § 1, 1997).

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## Chapter 3.80 PUBLIC ARTS FUNDING

Sections:

- 3.80.010 Purpose.**
- 3.80.020 Definitions.**
- 3.80.030 Appropriations.**
- 3.80.040 Method of calculation.**
- 3.80.050 General obligation bond proceeds.**
- 3.80.060 Uses.**
- 3.80.070 Municipal art fund – Established.**
- 3.80.080 Arts commission responsibilities.**
- 3.80.090 Severability.**

### **3.80.010 Purpose.**

The city of Snoqualmie recognizes the importance and benefit of providing opportunities for high quality visual art experiences at public facilities. It is the city's intention to create a variety of cultural opportunities for its citizens and to enhance the aesthetic and cultural environment in the community by encouraging and promoting the creation and placement of public art. To that end, a policy is hereby established to pool one percent for the arts funds to be used for public art works in certain public facilities that will expand citizen's access to visual art. (Ord. 913 § 1, 2002).

### **3.80.020 Definitions.**

As used in this chapter, the following terms have the meanings set forth below:

- A. "Acquisition of real property" means the purchase of parcels of land or existing buildings and structures, including associated costs such as appraisals or negotiations.
- B. "Arts commission" means the Snoqualmie arts commission.
- C. "Demolition costs" means the cost of removing buildings or other structures from the property.
- D. "Equipment" means equipment or furnishings that are portable.
- E. "Public art work" means visual and tactile art works provided in visible public locations for the enjoyment of the general public, including paintings, sculpture, statuary, fountains, and architectural enhancements.
- F. "Qualifying capital improvement project" means a project funded wholly or in part by the city of Snoqualmie and costing \$100,000 or more to construct, renovate or remodel any public building, decorative or commemorative structure, park, trail, bridge, or any portion thereof, within the city limits. Projects involving the construction, renovation or repair of public streets, sidewalks and parking facilities are not qualifying capital improvement projects within the meaning of this ordinance; provided, that where street, sidewalk or parking facilities construction is an integral and/or incidental part of the construction, renovation or remodel of any public building, decorative

or commemorative structure, park, trail, or any portion thereof, the cost of the street, sidewalk and parking facilities construction shall be included within the total cost of the qualifying capital improvement project for purposes of this chapter. (Ord. 913 § 1, 2002).

### **3.80.030 Appropriations.**

All authorizations and/or appropriations for qualifying capital improvement projects shall include an amount of not less than one percent of the total project to be set aside for transfer to the municipal arts fund; provided, such amount to be transferred shall not exceed the sum of \$50,000 for any one qualifying capital project; and further provided, the aggregate amount of funds from qualifying capital projects in the municipal art fund unexpended and not designated for a specific public art work shall be limited to \$75,000 at any time. The limitation on the aggregate amount of funds shall apply only to funds in the municipal art fund arising from qualifying capital projects and shall not apply to donations or other sources of funds. (Ord. 913 § 1, 2002).

### **3.80.040 Method of calculation.**

For qualifying capital improvement projects, the minimum amount to be appropriated for art shall be the total project cost divided by 100, except that any city funding amount for the acquisition of real property, demolition, or equipment, design, or construction management shall be excluded for the purpose of the calculation. The one percent calculation shall be based on the construction contract or contracts for the qualifying capital project as approved by city council; provided, the amount to be appropriated for art shall not be reduced on account of change orders during construction. When the city council approves the appropriation for the project, such appropriation shall include an appropriation of funds for public art works, as provided in SMC [3.80.030](#). In the event any law, rule or regulation establishing a source of funds for a particular project, including but not limited to mitigation payments, grants, loans, or assistance from federal, state or other governmental agencies, prohibits, limits or excludes art and artworks as a proper expenditure, then the amount of funds from such source shall be excluded from the computation. (Ord. 913 § 1, 2002).

### **3.80.050 General obligation bond proceeds.**

In the case of a city project that involves the use of general obligation bond proceeds, funds appropriated shall be used for projects and capital purposes consistent with the resolution(s) or ordinance(s) approved by the city council and the voters. (Ord. 913 § 1, 2002).

### **3.80.060 Uses.**

The appropriations from qualifying capital improvement projects shall be pooled into the municipal arts fund. The city council, upon advice and recommendation from the arts commission, shall approve, from time to time, the amount to be authorized for specific one-percent-for-the-arts public art work projects. These funds shall be used for:

- A. Selection, acquisition, and installation or display of original works of visual art, which may be an integral part of the qualifying capital improvement project from which all or a portion of the funds were derived, may be placed in, on or about the project, or in another public facility;
- B. Repairs and maintenance of one-percent-for-the-arts works;
- C. Participation by community members in the creation of public art works funded through the one-percent-for-the-arts program; and



D. Other project specific expenses of selection and acquisition; provided, that no part of the funds shall be used to pay administrative staffing expenses of the program. (Ord. 913 § 1, 2002).

### **3.80.070 Municipal art fund – Established.**

There is hereby established a special fund designated “municipal arts fund” into which shall be deposited funds appropriated as contemplated by SMC [3.80.030](#), together with such other funds as the city council shall appropriate or the arts commission may raise for public art works, and from which expenditures may be made for specific public art works in accordance with the art plan and operation manual policies and procedures. Separate funds shall be created within the municipal arts fund to segregate receipts by source, or when so directed by the city council, for specific public art works. Disbursements from such fund shall be made in connection with projects recommended by the arts commission and approved by the city council. Any unexpended one-percent-for-arts funds remaining in the municipal arts fund at the end of any budget year shall not be transferred to the general fund or to any other fund, or otherwise lapse, but said unexpended funds shall be carried forward from year to year until expended for the purposes set forth in SMC [3.80.060](#) of this chapter, unless otherwise directed by ordinance of the city council. (Ord. 913 § 1, 2002).

### **3.80.080 Arts commission responsibilities.**

Annually, the arts commission shall prepare and recommend a one-percent-for-the-arts project plan and shall make specific recommendations on the appropriation of one-percent-for-the-arts funds to the city council. The arts commission shall carry out all necessary tasks and procedures consistent with established adopted city of Snoqualmie art plan and operation manual policies and procedures, for the selection, placement, and conservation of public art works. (Ord. 913 § 1, 2002).

### **3.80.090 Severability.**

If any section, sentence, clause or phrase of this chapter should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this chapter. (Ord. 913 § 1, 2002).

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## Chapter 3.85

### CLAIMS, DEMANDS AND VOUCHERS AGAINST THE CITY

Sections:

- 3.85.010 Preliminary examination and approval.**
- 3.85.020 Audit of claims by finance director.**
- 3.85.030 Issuance of payment.**
- 3.85.040 Finance director's report to city council.**
- 3.85.050 City council review and determination on claims.**

#### **3.85.010 Preliminary examination and approval.**

All claims, demands and vouchers for payment presented to the city shall first be examined by the appropriate administrative official. If said official determines a claim to be just, due and unpaid he shall so indicate to the finance director or his/her designee, and shall further indicate the fund from which payment is to be made and whether the appropriate funds are available. (Ord. 1206 § 4, 2018).

#### **3.85.020 Audit of claims by finance director.**

The finance director or her/his designee shall examine and audit all claims, demands and vouchers presented to him/her by the appropriate administrative officials of the city. The finance director is hereby designated as the auditing officer pursuant to RCW [42.24.080](#) and [42.24.180](#)(1); provided the finance director may with the approval of the city administrator make a written designation of another qualified city employee to act as auditing officer in case of his absence or disability. In examining and auditing the claims, demands and vouchers, the auditing officer may designate and rely upon approvals and internal controls over approvals performed by other city employees, provided the finance director describes such approvals and internal controls in writing. Following said examination and audit, the finance director or designee shall take action as follows:

A. If she/he concurs in a finding of the appropriate administrative official that a claim is just, due and owing, if funds are available, and if she/he further finds that payment of said claim would not be in violation of any city ordinance, state statute or general law, she/he may authorize payment of the same. Said authorization shall be sufficient for the honoring and payment of such claim.

B. If she/he disagrees with a finding of the appropriate administrative official of the city that a claim is just, due and owing, she/he shall so indicate in his/her report to the city council. No claim, demand or voucher shall be approved or payment ordered on any claim, demand or voucher upon which the finance director or his/her designee shall have noted an objection, pending presentation to and approval by the city council pursuant to SMC [3.85.050](#). (Ord. 1206 § 4, 2018).

#### **3.85.030 Issuance of payment.**

Where payment is authorized hereunder, the finance director or her/his designee is authorized, empowered and directed to issue warrants on and against the appropriate fund (e.g., claims clearing fund, payroll clearing fund) in payment of materials furnished, services rendered or expense or liability incurred by the various departments and offices of the city. In lieu of issuing a

warrant, if the fund is solvent at the time city payment is ordered, and subject to compliance with the other requirements of this chapter, the finance director may elect to make payment by check, electronic payment, or credit card. (Ord. 1206 § 4, 2018).

### **3.85.040 Finance director's report to city council.**

The finance director or his/her designee shall, periodically as the city council may designate or not later than 30 days following the finance director's determination under SMC [3.85.020](#), prepare a written report regarding his/her examination of claims. Such report shall indicate the action taken on each claim presented, together with such information thereon as may enable the city council to act upon all claims which have not been approved by the finance director or his/her designee. (Ord. 1206 § 4, 2018).

### **3.85.050 City council review and determination on claims.**

Periodically, and not later than the regularly scheduled public meeting within one month of the finance director's payment of claims and/or disapproval of same, the city council shall determine whether to approve the claims previously paid or disapproved by the finance director. The city council's review and determination shall be made using the following process: The listing of claims paid, and the finance director's written report, shall be made available to all city council members for at least 48 hours prior to the council's finance and administration ("F&A") committee meeting. City council members may request that the F&A committee review supporting documentation for any claim; however, such review shall not seek to duplicate the finance director's examination and audit under SMC [3.85.020](#). The F&A committee shall consider the claims as part of its regular meeting agenda, and shall report to the full city council the results of the committee's review of claims paid and supporting documentation for any claims for which F&A committee review was requested by a council member, along with a recommendation to the full city council whether to approve the claims. The claims, demands, vouchers, warrants and/or checks that were included in the listing provided at least 48 hours prior to the F&A committee meeting, and the F&A committee's recommendation thereon, shall be scheduled on the consent agenda at the regular city council meeting next following the F&A committee meeting. If the city council approves any claims or demands to which the finance director has objected under SMC [3.85.020](#)(B), the finance director shall thereafter issue payment pursuant to SMC [3.85.030](#). If the city council disapproves any claims or demands that the finance director has previously paid, the finance director shall cause the disapproved claims to be recognized as receivables of the city, and shall pursue collection diligently until the amounts disapproved are collected or until the city council is satisfied and approves the claims. (Ord. 1255 § 1, 2021; Ord. 1247 § 1, 2021; Ord. 1206 § 4, 2018).

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## RESOLUTION NO. 1453

### **A RESOLUTION OF THE CITY COUNCIL OF SNOQUALMIE, WASHINGTON ADOPTING A DISCLOSURE PROCEDURES AND POLICY FOR BONDS, NOTES, AND OTHER SECURITIES**

**WHEREAS**, Section 17 of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 make it unlawful for any person to make any untrue statement of a material fact or to omit to state a material fact in order to mislead in connection with the purchase or sale of any security; and

**WHEREAS**, Section 17 of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 require all material information relating to offered securities be provided to potential investors; and

**WHEREAS**, the information provided to potential investors must not contain any material misstatements, or omit material information which is necessary to provide investors a complete description of securities and the City of Snoqualmie's financial condition; and

**WHEREAS**, the City of Snoqualmie must exercise reasonable care to avoid material statements or omissions in preparing public statements used to sell securities in primary offerings, and may not knowingly or recklessly include material misstatements or omissions in other public statements when securities are outstanding; and

**WHEREAS**, the City Council of the City of Snoqualmie approved a "Post-Issuance Compliance Policy" on July 14, 2014, requiring the City of Snoqualmie to


regularly post financial information and other notifications related to new and outstanding bond issues; and

**WHEREAS**, the "Post-Issuance Compliance Policy" does not provide a sufficient framework and/or procedures for compliance with preliminary official statement, final official statement, and other offering document disclosure requirements prior to the purchase or sale of any security; and

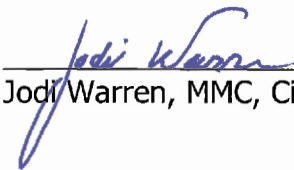
**WHEREAS**, adopting a "Disclosure Procedures and Policy" for bonds, notes, and other securities will facilitate compliance with applicable law and existing ongoing disclosure undertakings when preparing and distributing all initial and ongoing disclosure documents, reduce the City of Snoqualmie's exposure to liability for damages and enforcement actions based on misstatements and omissions in such documents, and promote good investor relations.

**NOW THEREFORE BE IT RESOLVED** that the City Council of the City of Snoqualmie approves and adopts the June, 2018 "Snoqualmie Disclosure Procedures and Policy" in the form attached hereto as Exhibit A, for bonds, notes, and other securities. This Resolution is effective immediately upon its passage.

**PASSED AND ADOPTED** by the City Council of the City of Snoqualmie, Washington, this 9<sup>th</sup> day of July 2018.

  
Matthew R. Larson, Mayor

ATTEST:

  
Jodi Warren, MMC, City Clerk

## Exhibit 2 - Current Policies & SMC

Item 3.

Approved as to form:



Bob C. Sterbank, City Attorney

## CITY OF SNOQUALMIE

## DISCLOSURE PROCEDURES AND POLICY

JULY, 2018

These Disclosure Procedures and Policy (“Disclosure Procedures”) are intended to establish a framework for compliance by the City of Snoqualmie, Washington (the “Issuer”) with its disclosure and/or contractual obligations with respect to bonds, notes, and other securities it issues or that are issued on its behalf (as defined herein, the “Securities”), pursuant to the requirements of federal and state securities laws and other applicable rules, regulations, and orders.

Section 1. **Purpose.** The Issuer from time to time issues or is an obligated party with respect to taxable and tax-exempt Securities in order to finance and/or refinance its projects. The purpose of these Disclosure Procedures is to enhance existing policies and procedures regarding compliance with applicable laws relating to disclosure by memorializing and communicating key principles and procedures in connection with such Securities in order:

- To facilitate compliance with applicable law and existing ongoing disclosure undertakings when preparing and distributing initial and ongoing disclosure documents,
- To reduce exposure (of the Issuer and its officials and employees) to liability for damages and enforcement actions based on misstatements and omissions in such documents, and
- To promote good investor relations.

Section 2. **Definitions.** As used in these Disclosure Procedures, the following words and terms shall have the following meanings, unless the context or use indicates another or different meaning or intent.

**Anti-Fraud Rules** refer to Section 17 of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934, particularly Rule 10b-5 under the 1934 Act, and regulations adopted by the SEC under those Acts.<sup>1</sup>

**Bond Counsel** means an attorney at law or a firm of attorneys, selected by the Issuer, of nationally recognized standing in matters pertaining to the tax-exempt nature of interest on bonds issued by states and their political subdivisions.

**Continuing Disclosure Filing** means a filing of financial and operating data or an event notice with the MSRB through EMMA pursuant to a Continuing Disclosure Agreement.

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<sup>1</sup> The Anti-Fraud Rules provide that “It shall be unlawful for any person, directly or indirectly, ...

- (a) To employ any device, scheme, or artifice to defraud,
- (b) To make any untrue statement of a material fact or to omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading, or
- (c) To engage in any act, practice, or course of business which operates or would operate as a fraud or deceit upon any person, in connection with the purchase or sale of any security.”

**Continuing Disclosure Agreement** means a certificate, the provisions of an ordinance or resolution, or an agreement of the Issuer by which the Issuer undertakes to provide financial and operating data periodically, and timely notices of certain events under the Rule.

**Disclosure Counsel** means counsel engaged from time to time by the Issuer to give advice to the Issuer in accordance with these Disclosure Procedures. Disclosure Counsel may be the Issuer's Bond Counsel or other counsel.

**Disclosure Documents** mean Offering Documents, Continuing Disclosure Filings and other filings made on EMMA.

**Disclosure Working Group** shall have the meaning set forth in Section 5 of these Disclosure Procedures.

**EMMA** means the Electronic Municipal Market Access System maintained by the MSRB.

**Final Official Statement** means a document prepared by or on behalf of the Issuer in connection with the sale of its publicly sold Securities that discloses material information on the offering of such Securities.

**Finance Team** shall have the meaning set forth in Section 5 of these Disclosure Procedures.

**Governing Body** means the general legislative body of the Issuer as it may be duly and regularly constituted from time to time.

**MSRB** means the Municipal Securities Rulemaking Board.

**Offering Documents** mean Preliminary Official Statements, Final Official Statements and other documents by which Securities are offered for sale.

**Preliminary Official Statement** means a version of the Final Official Statement prepared by or for the Issuer in connection with its publicly sold Securities prior to the availability of the Final Official Statement.

**Public Statement** means any statement or other communication that is intended (or reasonably can be expected) to be accessible to and relied upon by investors in the Issuer's Securities. Public Statements may include, depending on the context: Offering Documents, Continuing Disclosure Filings, other filings made on EMMA, information uploaded or linked or posted to the website of the Issuer, and press releases and other formal statements of the Issuer.

**Responsible Officer** means the Finance Director or other officer responsible for ensuring compliance with these Disclosure Procedures.

**Rule** means the SEC Rule 15c2-12 under the Securities Exchange Act of 1934, as amended.

**SEC** means the United States Securities and Exchange Commission.

**Securities** means bonds, notes, certificates of participation, and other debt obligations or securities of the Issuer, or the payment of which the Issuer is obligated to support by a lease, contract, or other arrangement, that are sold to or otherwise held or traded in by the public.



Section 3. Policy and Background. It is the policy of the Issuer to comply fully with applicable securities laws regarding disclosure in connection with the issuance of Securities and with the terms of its Continuing Disclosure Agreements. In offering Securities to the public and preparing Public Statements, the Issuer will comply with the Anti-Fraud Rules. The Anti-Fraud Rules apply to any statement or other communication that is intended (or reasonably can be expected) to be accessible to and relied upon by investors, and may include Offering Documents, Continuing Disclosure Filings, and other Public Statements.

At their core, the Anti-Fraud Rules require all material information relating to the offered Securities be provided to potential investors. The information provided to potential investors must not contain any material misstatements, and the Issuer must not omit material information which would be necessary to provide to investors a materially complete description of the Securities and the Issuer's financial condition. In the context of the sale of Securities, a fact is considered to be material if there is a substantial likelihood that a reasonable investor would consider it to be important in determining whether or not to purchase the securities being offered.

The Issuer must exercise reasonable care to avoid material misstatements or omissions in preparing Public Statements that are used to sell Securities in primary offerings, and it may not knowingly or recklessly include material misstatements or omissions in other Public Statements while its Securities are outstanding. Knowledge of any officer or employee of the Issuer as well as information in files of the Issuer may be imputed to the Issuer.

Section 4. Guidelines for Preparing Disclosure Documents. The following guidelines apply to all officials and staff members who contribute information to, or otherwise assist in the preparation of, Public Statements:

- Staff members and officials involved in the disclosure process are responsible for being familiar with the Anti-Fraud Rules.
- Staff members and officials involved in the disclosure process are instructed to err on the side of raising issues when preparing or reviewing Public Statements. Officials and staff are encouraged to consult with Bond Counsel and/or Disclosure Counsel, if any, and/or the Issuer's municipal advisor if there are questions regarding whether an issue is material. Any concerns regarding the accuracy of a Disclosure Document or other Public Statement should be immediately reported to Bond Counsel and/or Disclosure Counsel, if any, and/or the City Attorney.
- The Issuer has identified the Responsible Officer, and the other officials involved in the disclosure process under these Disclosure Procedures, as having sufficient seniority such that it is reasonable to believe that, collectively, they are in possession of material information relating to the Issuer and its finances.
- These Disclosure Procedures are intended for the internal use of the Issuer only and are not intended to establish any duties in favor of or rights of any person other than the Issuer.
- The officers and employees charged by these Disclosure Procedures with performing or refraining from any action may depart from these Disclosure Procedures when they and the Responsible Officer in good faith determine that such departure is in the best interests of the Issuer and consistent with the duties of the Issuer under the Anti-Fraud Laws. The Responsible Officer is encouraged to first consult with Bond Counsel, Disclosure Counsel, and/or the City Attorney prior to any such departure.

Section 5. Procedures. The following procedures shall be followed when preparing, checking, or issuing the following Public Statements.

(a) *Preliminary and Final Official Statements and Other Offering Documents.*

(1) The working group for the preparation of Offering Documents used in primary offerings shall consist of the following officers and employees of the Issuer (as determined to be necessary based on the facts and security for the offering): City Mayor, City Administrator, City Finance Director, Public Works Director (as appropriate), City Attorney, and City staff (as appropriate) (the “Disclosure Working Group”).

(2) At the beginning of the process for preparing a Preliminary Official Statement, the Disclosure Working Group will (i) determine (with input from other members of the transaction finance team, which may consist of the Issuer’s municipal advisor, the underwriter, underwriter’s counsel, Bond Counsel, Disclosure Counsel, bond registrar, trustee and/or other parties to the transaction (the “Finance Team”)) what information should be disclosed in the Preliminary Official Statement to present fairly a description of the source of repayment and security for the Securities being offered, including related financial and operating information (which may include a discussion of material risks related to investment in the Securities), (ii) assign responsibilities for assembling and verifying the information, and (iii) establish a schedule for producing the information and the Preliminary Official Statement that will afford sufficient time for final review by the Disclosure Working Group and Finance Team, and to obtain the approvals required by these Disclosure Procedures.

(3) The Responsible Officer shall (i) identify officers or employees of the Issuer who are likely to know or be able to obtain and verify required information, (ii) request that they assemble, verify, and forward the information and provide information regarding any other fact that they believe to be important to investors, and (iii) establish a reasonable deadline for producing the information.

(4) The members of the Disclosure Working Group shall review drafts of the Preliminary Official Statement and the process used to develop the Preliminary Official Statement to determine whether, based on information known or reported to them: (i) these Disclosure Procedures were followed, (ii) the material facts in the Offering Document appear to be consistent with those known to the members of the Disclosure Working Group (and, in the case of information included in audited financial statements or other source documents, are consistent with such source documents), and (iii) the Preliminary Official Statement omits any material fact that is necessary to be included to prevent such document from being misleading to investors.

(5) Prior to the public release of a Preliminary Official Statement, the Disclosure Working Group will complete a final review, consisting of comparing and resolving any discrepancies between the Issuer’s audited financial statements and other source materials, and cover-to-cover review of the Preliminary Official Statement. The Disclosure Working Group and members of the Finance Team, as applicable, shall approve the Preliminary Official Statement prior to release. The Preliminary Official Statement shall be sent to the Mayor for approval prior to releasing the document to potential investors.

For the purpose of satisfying the initial purchaser’s compliance with the Rule, the Mayor will be responsible for “deeming final” the Preliminary Official Statement as of its date, except for the omission of information as to offering prices, interest rates, selling compensation, aggregate principal amount, principal amount per maturity, maturity dates, delivery dates, and other terms of the Securities dependent on such matters.

(6) Prior to release of a Final Official Statement, the Responsible Officer will confirm that the pricing information included in the Final Official Statement matches the final pricing numbers, and confer with the Disclosure Working Group to confirm that no material developments have occurred since the date of the Preliminary Official Statement. The Disclosure Working Group and Finance Team members shall approve the final draft of the Final Official Statement prior to release. The Final Official Statement shall be sent to the Mayor, who is hereby authorized to approve such Financial Official Statement prior to releasing the document.

(7) In connection with the closing of the transaction, the Mayor is authorized to execute a certificate under the Anti-Fraud Rules stating that the Offering Document, as of its date and as of the date of closing, does not contain any untrue statement of material fact or omit to state any material fact necessary to make the statements contained in the Offering Document not misleading in light of the circumstances under which they were made.

(8) The Disclosure Working Group shall compile and retain a file of the actions taken to prepare, check, and approve the Offering Documents.

(b) *Continuing Disclosure Filings.* Certain of the Issuer's Securities are subject to the ongoing filing requirements under the Rule, which require that the Issuer make annual filings with the MSRB of audited financial statements and certain operating data, and, on an as-needed basis, notices of certain listed events.

(1) Annual Filings. The Responsible Officer shall be responsible for filing all annual reports per the Continuing Disclosure Agreements for all outstanding Securities subject to the Rule. Most of the Issuer's annual filings are required to be made no later than the end of nine months after the end of the Issuer's fiscal year. If audited information is not available by the filing date, unaudited information must be filed, and the audited information must be filed as soon as it is available. Further, the Responsible Officer shall be responsible for providing, in a timely manner, notice of any failure to provide required annual financial information, on or before the date specified in the applicable Continuing Disclosure Agreement.

The Responsible Officer shall (i) compile and maintain (and update after every issuance or defeasance of Securities) a list of all financial information and operating data required to be filed with the MSRB pursuant to each of the Continuing Disclosure Agreements, (ii) assign responsibilities to officers and employees, if necessary, for periodically assembling and verifying the data, (iii) request that they assemble, verify, and forward the data to the Responsible Officer and notify the Responsible Officer if they have learned of any other fact that they consider to be material with respect to the information provided, and (iv) establish a schedule for producing the data (and the documents to be filed) that will afford sufficient time for final review and approval by the Responsible Officer.

Prior to posting an annual filing, finance staff will complete a final review, consisting of comparing and noting any discrepancies with source materials, and cover-to-cover review. Each Continuing Disclosure Filing shall be sent to the Responsible Officer for approval prior to posting on EMMA. The Responsible Officer or other responsible officer shall file or cause to be filed each annual filing with the MSRB through EMMA by the deadline established by the applicable Continuing Disclosure Agreements.

The Responsible Officer shall exercise reasonable care to file the annual filing in word-searchable PDF format and with the identifying information required by the Continuing Disclosure Agreements, including applicable CUSIP numbers for the Issuer's Securities.

The Responsible Officer or other responsible officers shall enroll on the EMMA website to receive annual email reminders of annual filing deadlines. Further, prior to each offering of Securities, the one or more staff members will search EMMA for its continuing disclosure filings to confirm proper filings have been timely made.

(2) Notice of Reportable Events. The Responsible Officer shall maintain a list of events of which the Issuer is required to provide notice to the MSRB pursuant to the Continuing Disclosure Agreements. The Responsible Officer shall (a) identify the officers and employees of the Issuer who are most likely to first obtain knowledge of the occurrence of such events, and (b) request in writing that they notify the Responsible Officer immediately after learning of any such event, regardless of materiality, and repeat such request in periodic reminders.

The Responsible Officer shall assess the materiality of any reported event with the assistance of Bond Counsel and/or Disclosure Counsel, if any (reportable under the Continuing Disclosure Agreements only if material) and, if notice of the event must be given (or if no materiality standard applies to that particular event), prepare a notice giving notice of the event. All notices shall be reviewed and approved by the Responsible Officer prior to posting.

The Responsible Officer shall file the event notice with the MSRB through EMMA by the deadline established by the Continuing Disclosure Agreements (e.g. within 10 business days after the *occurrence* of the event). The Responsible Officer shall exercise reasonable care to file the event notice in the format and with the identifying information required by the Continuing Disclosure Agreements, including CUSIP numbers for the applicable Securities.

(c) Other Public Statements. Other statements or communications that are intended (or reasonably expected) to be accessible to and relied upon by investors of the Securities are subject to the Anti-Fraud Rules. Such Public Statements may include, but are not limited to, voluntary filings made on EMMA, information on the Issuer's website (such as on an investor relations webpage), communications with investors, and press releases and other formal statements of the Issuer. The Responsible Officer and other officers of the Issuer shall exercise reasonable care to make sure that such information is materially accurate and complete and otherwise in compliance with these Disclosure Procedures.

Section 6. Training. The Issuer will provide or cause to be provided (such as through industry group conferences) training for finance staff, the Responsible Officer, the City Attorney, and each elected official, officer or employee involved in the preparation of Offering Documents and Continuing Disclosure Filings. The training program shall impart the requirements of the Anti-Fraud Rules and the Continuing Disclosure Agreements and the duties of such officers and employees under these Disclosure Procedures. Training will be provided at least annually as necessary to address any changes in law or these Disclosure Procedures.

Section 7. Document Retention. The following documents are maintained in connection with each Security. The goal is to retain adequate records to substantiate compliance with the Anti-Fraud Rules. Unless otherwise specified, the following records are to be maintained in the office of the Responsible Officer.

- Complete bond transcript in electronic format or hard copy, including (if applicable) copies of the Continuing Disclosure Agreements.
- Documentation of the actions taken to prepare, check, and approve each Public Statement made pursuant to these Disclosure Procedures, including the sources of the information included.

- Copies of all Continuing Disclosure Filings, including confirmation from EMMA.
- Copies of any filings or correspondence with the SEC or other regulatory body.

Section 8. Engagement of Outside Disclosure Counsel. In connection with the issuance of a Security, if it is determined to be in the best interest of the Issuer by the Responsible Officer in consultation with the City Attorney, if necessary, the Issuer may engage outside legal counsel with expertise in securities laws (which may be Bond Counsel or other counsel) for advice with respect to the Issuer's disclosure obligations and requirements under the federal securities laws ("Disclosure Counsel"). Disclosure Counsel has a confidential, attorney-client relationship with officials and staff of the Issuer.

Disclosure Counsel provides a negative assurance letter as to the disclosure set forth in the Offering Document used in connection with the issuance of a Security. The letter advises the Issuer that as a matter of fact and not opinion that no information came to the attention of the attorneys working on the transaction which caused them to believe that the Official Statement as of its date and as of the date of their letter (except for any financial, statistical, economic or demographic data or forecasts, charts, tables, graphs, estimates, projections, assumptions or expressions of opinion, and other customary exclusions), contained or contains any untrue statement of a material fact or omitted or omits to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading. Such letters may help to establish care, but are no defense to an action for failing to disclose or misstating a known material fact.

Section 9. Periodic Review. These Disclosure Procedures shall be reviewed annually by the Responsible Officer and in connection with any new Security offering. In addition, at any time all officers and employees of the Issuer are invited and encouraged to make recommendations for changes to these Disclosure Procedures so that it fosters better compliance with the Anti-Fraud Rules, results in better information to investors, or makes the procedures required by these Disclosure Procedures more efficient.



# FINANCIAL MANAGEMENT POLICY

**Adopted: Date **TBD 2022**  
Ordinance **xxxx****

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## 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. 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

## 2.0 RESERVES AND FUND BALANCE

Fund balance is an approximate measure of liquidity. Reserves are a cornerstone of financial flexibility and provide the City of Snoqualmie with options to respond to unexpected issues and provide a buffer against minor fiscal challenges. This section defines thresholds and descriptions for fund balances, reserves, and retained earnings of all funds of the City of Snoqualmie. 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 by law through constitutional provisions or enabling legislation. Debt Service fund balance 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 at highest level of local decision making that requires 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 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 (i.e., surplus) or excess of non-spendable, restricted, and committed fund balance over total fund balance (i.e., deficit). The General operating fund balance typically will consist of unassigned funds for use by the City Council.

### **2.2 Reserve Level Target – General Fund**

A healthy unassigned fund balance is needed to provide cash flow to pay expenditures when due. A fund balance reserve target 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.

The general fund unassigned fund balance should be approximately 15-20% of expenditures of the general fund. The unassigned fund balance of the general fund may never fall below 15% of operating expenditures unless authorized by the City Council.

#### **2.2.1 Conditions for Using General Fund Reserves**

The City shall endeavor to avoid the appropriation of fund balance for recurring operating expenditures. If at any time the utilization of a fund balance to pay for operating expenditures is necessary to maintain the quality or a defined level of services, 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 targets will be included in the budget transmittal letter prepared by the Mayor in the Proposed Budget and deliberated by the City Council.

Reserves may be used at the discretion of the City Council to:

- Provide temporary resources in the event of an economic downturn while expenditure reductions are implemented, or alternate sources of revenue are determined
- Provide resources to meet emergency expenditures in case of flood, fire, earthquake, landslides, or other catastrophic failures
- Provide resources for one-time capital outlay expenditures which include capital equipment as part of the capital improvement plan

### **2.3 Reserve Level Target - Enterprise Funds**

It is the goal of enterprise funds to cover the cost of operations, debt obligations and capital infrastructure improvements and annual maintenance, and to maintain a financially healthy enterprise. Enterprise fund balance is a product of revenues over expenditures over time and consists of the net result of assets minus liabilities. 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:

**2.3.1 Capital funding obligations**-as defined through the 6-Year Capital Improvement Plan (CIP) - Utility Categories.

**2.3.2 Debt coverage ratio** – a ratio 1.5 of net revenues to total debt service.

**2.3.3 Operating reserves**-90 days of operating expenses reserved for water, wastewater, and storm water.

**2.3.4 Debt service**-the amount needed to pay for current and future debt (125% or as per bond covenants).

**2.3.5 Emergency capital repairs**-amounts required to pay for unanticipated capital costs.

## **2.4 Reserve Level Target – Special Revenue, Capital Project Fund Types**

The main purpose of special revenue, capital project and debt funds are to account for resources and track spending that is specific to the fund's purpose, and it is presumed that all fund resources will eventually be spent. Capital Project Funds will reflect items represented in the CIP approved during the capital budget adoption process. It is the intent of the City of Snoqualmie to set aside funds, when operations allow, for large capital projects to help minimize the debt service needs for these projects. Current commitments for Capital Project fund reserves are transportation, parks, sidewalks and trails, utilities, and civic facilities as defined in the Comprehensive Plan – Capital Facilities Plan element.

Special revenue funds by their nature are funds used for specific purposes, and the corresponding fund balance will be used to solely support that purpose. Fund balances in special revenue funds will be monitored to stay consistent with the need and use of the specific purpose of that fund.

### **2.4.1 Drug Enforcement Fund**

As defined by Ch. 69.50.505 RCW and inter-local 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.

### **2.4.2 REET Fund**

As defined by Ch. 84.46.035 RCW, the City of Snoqualmie is authorized to levy REET funds and use in accordance with State Law. REET sources are allocated towards various Capital Improvement projects as defined in the 6-year adopted CIP and may be leveraged towards debt service obligations – see Section 6.3.1 of this policy. REET Fund reserves may be maintained at a level **sufficient** to ensure viability of future CIP funded projects with a **minimum** reserve balance authorized by the City Council.

### **2.4.3 Contingency Funds**

The City of Snoqualmie may establish separate special revenue funds for contingencies or may adequately set aside assigned or committed reserves within the General Fund for unforeseen expenditures.

#### 2.4.4 Human Services Fund

The City of Snoqualmie Human Services fund is to provide for the competitive allocation process for distributing funding to non-profit organizations that support and aid youth, adults, seniors, and families in need. Agencies approved for funding may use the money to improve capital facilities or support on-going operational programs. The Finance Director shall maintain a reserve of **\$50,000**. Biennial funding for continued human services support shall not exceed **1.12%** of General Fund Revenue Sources. The Finance Director shall establish financial procedures for the application, timeline for distributions and administration of the fund.

#### 2.5 Reserve Level Target – Internal Service Funds

Reserve targets established for internal service funds shall ensure that the fund continues to provide service without interruption including information technology, fleet and facility maintenance and equipment replacement plans. Internal service fund reserves are funded through the City of Snoqualmie Cost Allocation Plan (CAP). The reserve funds will be maintained at a level sufficient to meet scheduled equipment replacement to sustain an acceptable level of municipal services and prevent a physical deterioration of city assets. If CAP charges are sufficient to cover internal service operations, maintenance, and equipment replacement expenditures then the minimum reserve balance may be **30%** of the fund's operating budget expenditures.

#### 2.6 Replenishment of Reserves

Should assigned fund balance targets fall below target thresholds, **the City will strive toward regaining the minimum threshold during the next budget cycle** and forecast the timing of the unassigned fund balance improvement within the long-term financial model.

#### 2.7 Excess Reserves

Reserves above the targeted reserve levels may 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 reserves will be determined by the City Council through the next available budget cycle or budget amendment defined through an agenda bill.**

### 3.0 REVENUES

#### 3.1 Revenue Objectives

The city will maintain a diversified and stable revenue system to shelter it from short-term fluctuations. To protect and better develop future tax base, revenue guidelines will emphasize preserving the City's ability to grow and expand. The following are revenue objectives based on type of revenue:

##### 3.1.1 Revenues That Align with Cost Recovery

Fees or taxes are based on an objective of recovering a stated percentage of a given program's expenses. The city will consider user fees when the character of the service and its users seems appropriate and if the user fees are charged, the fee will be structured to recover the full cost of the service including all direct and indirect costs. Full cost recovery may not be implemented if the fees prevent an individual from obtaining an essential service or results in the city being economically disadvantaged or as otherwise set by the City Council.

**3.1.2 Revenues Related to Economic Development**

Fees or taxes are based on objectives that foster growth related activity. The City's overall revenue structure should be designed to recapture some of the financial benefits resulting from City economic and community development investments. The city will strive to keep a total revenue mix that encourages growth and keeps Snoqualmie economically competitive and a city of choice for people to live in and do business.

**3.1.3 Revenues with a Relationship to the Value of Money and Market Forces**

Fees are based on maintaining a logical relationship with local market forces. Fees that are subject to ongoing inflationary or other indexes may be adjusted.

**3.1.4 Revenues that Enforce Compliance**

Fines and Infractions are set at a level that assists with enforcing compliance with City rules and regulations.

**3.1.5 Revenue that is Self-Supporting**

Fees and charges usually associated with a governmental "business" enterprise. Fees are based on a formal rate model for factoring in relevant operational, capital, and debt service cost components.

**3.1.5.1** All utility enterprise funds shall be self-supporting; that is, they should generate enough revenue to pay for all costs without a subsidy from the general fund, from each other or from other sources. **Utility rate studies will be conducted every five years** 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. Because of the vital importance of water, sewer, and storm water as public services, which are heavily impacted by Federal and State regulations. Every effort will be made to provide a minimum level, minimum cost alternative to all utility customers.

**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. On a periodic basis, the Fee Schedule, as adopted by City Resolution, may be amended in conjunction with a budget development cycle.

**3.3 Cash Management**

Deposits and cash receipting procedures, as defined in financial procedures, 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, through financial procedures, will provide guidance and strict enforcement of internal control, deposit of collections and oversight on all changes to revenue items in the financial system.

The City shall maintain a cash management program, which includes collection of accounts receivable, disbursement of funds, and prudent investment of available idle cash.

**3.4 Bad Debt and Collections**

Revenue collection guidelines, as defined in financial procedures, will provide processes for the recognition of bad debt, assessment of finance charges, and the computation of an allowance of doubtful accounts, as well as define procedures for determining refunds and discounts as allowed pursuant to City Code.

### 3.4.1 Insufficient Funds and Dishonored Checks

A Non-Sufficient Funds (NSF) charge, as per Fee Schedule, shall be assessed against any person who has made payment to the city by check for any fee or charge when such check is returned by the bank against who it has been drawn due to insufficient funds on account, closure of account, or any other reason resulting in the non-payment of the check. The penalty shall be paid prior to the application of any payment against the fee or charge initially assessed.

### 3.5 Revenue Distribution to Non-General Funds

Sales tax is a major revenue source of the City; however, it is also the most volatile and elastic source impacted by local, regional, and national economic conditions. The City of Snoqualmie's growth has been supported by retail-oriented business activity and such growth impacts the need for maintaining, improving, and adding new capital assets. **During the budget development cycle, the City Council will determine the amount of sale tax sources to be distributed from the General Fund to other funds**, such as capital project funds, as a source of funding, within the adopted Capital Improvement Plan (CIP).

### 3.6 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. Any grant programs must be consistent with the City's mission and strategic goals. The Administration will seek out, apply for, and effectively administer federal, state, and other grants that address the City's policy objectives and provide a positive benefit. Before any grant **above \$50,000** is pursued, departments shall provide detailed pro-forma information to the Mayor, City Administrator and Finance Director that addresses the immediate and long-term costs and benefits to the City.

Responsibility for the administration of grants is the joint responsibility of the applying department, finance department and City Administration. All grants, regardless of the amount, must be reviewed by the Finance Department prior to pursuit of the funding to ensure that financial statement preparation and grant reporting requirements are met. Financial procedures define the requirements for grant administration and compliance as per State and Federal Law.

### 3.7 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. If no terms or conditions are attached to the donation, the Administration will prepare a summary of the funding source and recommended use of proceeds for City Council approval.

#### 3.7.1 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.

For the purposes of this policy, "Substantial Financial Gift" is defined as **at least 50%** of the 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

### 3.7.2 Donation Funded Projects

The City of Snoqualmie will review projects that are proposed by private individuals or groups, where the project funding source will come from donations collected by the individual or group, (e.g., trees, park benches and other equipment or fixtures) on a case-by-case basis. The Administration will review the donation project with the Finance Director prior to City Council acceptance and oversee the donation funded projects per financial procedures.

### 3.8 Gifts to City Officials

No city official or city employee shall accept any gift as per Ch. 42.23 and Ch. 42.52 RCW or the City of Snoqualmie Code of Ethics. Exceptions include those included in Ch. 42.52.140.

## 4.0 EXPENDITURES

### 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 support Snoqualmie businesses, by contracting for goods and services, within the community whenever possible subject to meeting other expenditure guideline objectives as per Ch. 39.04.190 RCW and as defined in financial procedures.
- To obtain supplies, equipment, and services as economically as possible and that are best suited to the specific departmental needs.
- To maintain compensation packages which are competitive with other public sector employers and that are sufficient to attract and retain quality employees.
- 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.
- To ensure compliance with all applicable policies and regulations of the City, the State, and Federal Government.

### 4.2 Efficiency

The City will make efficient use of limited resources and will continually look for and implement the most 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 may 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:

- Using information available to an employee solely because of their position for personal profit, gain, or advantage.
- 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

Department Directors will be accountable for procurement within their departmental budgets. Failure to follow financial procedures for procurement 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. 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, warrants and claims presented for payment to the City Council must be in writing, itemized and audited by the Auditing Officer. The Finance Director is designated as the City of Snoqualmie Auditing Officer. Department managers will be responsible for ensuring invoices meet this requirement and provide them to the Finance department for prompt payment and audit review as defined in the financial procedures.

##### 4.4.2.1 Claim Reporting

The Finance Director or designee shall prepare a Claims Report to the City Council for their review. The Claims Report is informational and shall be prepared 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 may 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 with financial procedures.

All purchases should be made per the Purchasing and Contract Commitment Threshold and further defined in financial procedures and shall include requirements for acquiring quotes, estimates and competitive bidding. The Mayor has the sole authority to waive purchasing procedures, but only to the extent as authorized by State Law.

RCW requires different competitive bid processes 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. 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
<b><i>Materials, Supplies, &amp; Equipment</i></b>				
Materials, Supplies, & Equipment (Including Capital Equipment)	Under \$2,000	Purchasing Card	Authorized Staff	None <sup>1</sup>
	\$2,000-\$10,000	Purchasing Card	Authorized Staff	Manager
	Over \$10,000-\$35,000	Purchasing Card, Purchase Cooperative, Vendor Roster, OR Formal Competitive Bid	Manager	Department Director
	Over \$35,000-\$75,000	Purchase Cooperative, Interlocal Agreement OR Formal Competitive Bid	Department Director	Mayor or City Administrator
	Over \$75,000	Purchase Cooperative, Interlocal Agreement OR Formal Competitive Bid	Mayor or City Administrator	City Council
<b><i>Personal Services</i></b>				
Architectural, Engineering & Landscape Architect Services ("A&E")	Under \$35,000	MRSC Consultant/Vendor Roster OR On-Call Contract	Manager	Department Director
	\$35,000-\$75,000	MRSC Consultant/Vendor Roster OR On-Call Contract	Department Director	Mayor or City Administrator
	Over \$75,000-\$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 \$35,000	Purchasing Card OR Vendor Roster	Manager	Department Director
	\$35,000-\$75,000	Purchase Cooperative, Vendor Roster, OR None	Department Director	Mayor or City Administrator



# Exhibit 3 - Proposed Financial Management Policy

Item 3.

PROCUREMENT CATEGORY		DOLLAR LIMIT	Procedural Requirement(s)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
		Over \$75,000	Purchase Cooperative, Interlocal Agreement (of any dollar amount), Vendor Roster OR None	Mayor or City Administrator	City Council
<b>Technology Systems &amp; Services</b>					
Technology Systems & Services		Under \$10,000	Purchasing Card	Authorized Staff	Manager
		\$10,000-\$35,000	Purchasing Cared, Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Manager	Department Director
		Over \$35,000-\$75,000	Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Department Director	Mayor or City Administrator
Technology Systems & Services		Over \$75,000	Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Mayor or City Administrator	City Council
<b>Public Works</b>					
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
<b>Amendments &amp; Change Orders</b>					
Contract Amendments (Services)		No Value Change	None <sup>2</sup>	Manager	Department Director
		Under \$50,000, cumulatively	None <sup>2</sup>	Department Director	Mayor or City Administrator
		Over \$50,000, cumulatively	None <sup>2</sup>	Mayor or City Administrator	City Council
Change Orders (Public Works)		No Value Change	None <sup>2</sup>	Manager	Department Director

PROCUREMENT CATEGORY	DOLLAR LIMIT	Procedural Requirement(s)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
	Under \$50,000, cumulatively	None <sup>2</sup>	Department Director	Mayor or City Administrator
	Over \$50,000, cumulatively	None <sup>2</sup>	Mayor or City Administrator	City Council

<sup>1</sup>While prior approval for materials, supplies, and equipment purchased by authorized staff under \$2,000 is not required by this section, purchasing card program procedures may require Manager and/or Director and/or City Administrator approval pursuant to Financial Procedures, as defined by the Finance Director.

<sup>2</sup>While contract amendments and change orders do not require a competitive process, they 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 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.

In general, each department shall make purchases for the requirements of the City. Purchases will not be separated into smaller purchasing components to eliminate a threshold authorization requirement. To facilitate a sound and cost-effective purchasing operation, authorized personnel shall follow procurement methods as defined in financial procedures 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) may be used for types of purchases for goods and services as defined in financial procedures. Purchasing Card authorization levels will be defined by the Finance Director, who shall have exclusive control and possession of all such commercial cards and shall control release, issuance, and availability of commercial cards to prevent abuse or improper use.

**No open house accounts, with any vendor shall not be allowed, unless approved by the Finance Director.**

#### 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). However, approval authority requirements will remain in effect per financial procedures. 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. Financial Procedures will define guidelines for this exemption.

**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.

To the greatest extent possible, financial procedures should be followed for emergency purchasing. However, 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 or Finance Director 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.

**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 for the City as per the Travel and Training Policy and Procedures. Generally, eligible expenditures include travel, meals and lodging incurred by the individual while away from the City and necessitated by City business. Authorization commercial card holders may register for and incur reasonable expenses subject to financial procedures.

**5.0 BUDGET****5.1 Budget Objective**

The formal operating and capital budget development process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, 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

### 5.2.1 Link the budget to long-term, strategic financial plans

The City's budget will be developed in accordance with the policies and priorities set forth in the Strategic Plan, Comprehensive Plan, City Council goals, the needs of the community and federal and state laws.

### 5.2.2 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.

### 5.2.3 Prioritize programs and services

The city will 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.

### 5.2.4 Maintain existing services over providing new services

The city will ensure that it maintains the quality of existing core services before it adds new services unless there is an explicit decision to lower the quality of existing services in favor or providing a new service based on strategic goals and objectives. Essential services may receive priority for funding. The city will maintain current service levels for all essential services. The city will identify low-priority services for reduction or elimination, if necessary, before essential services. New services and programs shall be evaluated for long-term sustainability.

### 5.2.5 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.

### 5.2.6 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. At no time, will the biennial budget be balanced at the expense of long-term financial health.

## 5.3 Budget Scope & Basis

The City will adopt budgets for all funds on a biennial basis per Washington State law. 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 will be adopted by ordinance of the City Council, at the fund level, 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

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. Recurring revenue should equal or exceed recurring expenditures in both the proposed

and adopted budgets. If a structural imbalance occurs, then a plan will 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-recurring expenditures if the fund reserve targets are met.

## 5.5 Cost Allocation

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

### 5.5.1 References

OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribe Governments."

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

Costs shall only be allocated to departments that receive indirect support services. Only costs allowable for allocation in accordance with the requirements of OMB Circular A-87 shall be included in the cost allocation plan. This means that the City's resulting allocation plan will meet federal grant cost allocation requirements. It is the responsibility of staff creating the department's indirect cost allocation plan to review OMB Circular A-87 and ensure that only allocable costs are included.

As part of the biennial budget development process, costs will be allocated based on the projected year budget forecast. Annually, a year-end adjustment or true up will be completed for the previous year's difference between budget-to-actual results or allocated based on actual costs. The true up will occur as part of the year-end financial reconciliations in preparation for the annual audit.

### 5.5.4 Basis of Allocation

Indirect cost allocation methods, as defined in financial procedures, 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. The Finance Director is responsible for preparing and determining which factor(s) will best accomplish this based on input from Direct Service Department Directors.

## 5.6 Budget Amendments

All budget amendments, such as shifting budget allocations from one fund to another fund, 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

Department managers may, upon approval by the Mayor and City Administrator, request inter-departmental line-item budget adjustments for operating purposes only. These administrative budget adjustments, authorized as per Ch. 35A.33.120 RCW, may be for contractual, supplies and materials and other miscellaneous line items within the department. No administrative adjustments are allowed for increases to salary and benefit line items. The process for requesting an administrative budget adjustment is defined in financial procedures.

## 5.7 Service Levels and Funding

The City will endeavor 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 Non-Profit Organization Funding Requests

The City receives requests from non-profits 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 and funding per Section 2.4.4 Human Services Fund Reserves

## 5.8 Maintenance and Replacement

Maintenance and replacement funding will 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 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. Financial procedures will identify the processes to include:

- Complete inventory and periodic measurement of physical condition
- Establish condition/functional standards by asset class
- Evaluate infrastructure and other assets and then set priorities
- Monitor and communicate progress

### 5.8.1 Capital Asset Management

The City inventories and assesses the condition of its buildings, equipment, and vehicles on a periodic basis. The budget process includes a multi-year projection of facilities, equipment, and vehicle replacement requirements. The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment. Future maintenance needs and repairs will be cost out and included as budgetary decision criteria through the Internal Service Fund designated for Fleet, Facility, and Equipment maintenance.

### 5.9 Enterprise Fund Budgets

Enterprise operations are to be self-supporting, including capital improvements and depreciation. Enterprise operations are to be reviewed annually for self-sufficiency and proper cash-flow needs. Utility Rate studies, which occur every five years, will be included in the budget development process in the year for which new rates are established. Enterprise operating 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 on the city website and at City Hall. The city will maintain an internal control system to support adherence to the budget allocations. Regular reports comparing actual revenues and expenditures to budgeted amounts will be provided to departments monthly. **The City Council will review a quarterly Financial Performance Report to include budget versus actual reporting.**

## 6.0 CAPITAL BUDGET

### 6.0 Objective

The City of Snoqualmie Capital Budget will have a major impact on 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 will 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**
- **Ensure appropriate planning efforts to changing demands on a diverse infrastructure and capital asset**
- **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 Improvement Plan (CIP)

The Capital Budget will be formally known as the Capital Improvement Plan (CIP) and will describe the capital investments the city intends to make over a period of six years with a long-term outlook extending twenty years. The CIP will incorporate all master and functional plans wherever capital projects and programs are identified in those plans. Master plan changes will be incorporated into the CIP during the next biennial capital budget cycle. The CIP will serve as a comprehensive guide for all capital projects – based on asset types - where the City Council will address capital infrastructure improvements, capital equipment needs, and the effect on the City's resources.

The City Council will review the CIP biennially and coordinate development of the multi-year Capital Budget prior to the development of the biennial operating budget. The off-year capital budget cycle will allow for public engagement efforts to discuss potential projects and programs with the community and include major changes that occur or are discovered. As resources are available and projects are financially feasible, the two most current years of the 6-year CIP will be recommended for incorporation into the upcoming biennial operating budget as capital project budget line items. The operating budget will refer to the capital budget for detailed project

information. Subsequent years of the CIP are for planning purposes only and may be altered as they advance toward the budget inclusion year.

## 6.2 CIP Criteria and Ranking

Criteria, project ranking and overall priority guidelines, defined in financial procedures, will be utilized by the City Council. CIP projects will be evaluated and ranked using the criteria. All projects submitted to the CIP will be initially ranked by departments. 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 will modify and/or finalize project rankings. Funding is a critical component of the criteria and ranking schedule. In addition to project scoring, projects need an overall description, justification for the project and the connection to a master plan or strategic plan reference as needed. Projects shall also be identified as unfunded, partially funded, or fully funded.

<b>City of Snoqualmie</b>			
<b>Capital Improvement Plan</b>			
<b>Capital Priority Definitions &amp; Project Ranking Score Matrix</b>			
<b>Priorities</b>			
<b>Category</b>	<b>Definition</b>	<b>Scoring Range</b>	<b>CIP Priority</b>
Essential	Project must comply with court order, legislative mandate or is critical to the health, safety and general welfare of citizens	90-100 points	1
Desirable	Project is important to the general welfare of the community, operation or maintenance of a physical asset. Due to the nature of the project or its timing, it is desirable to complete relative to capital budget policy objectives	70 to 89 points	2
Acceptable	Project provides a public operational improvement. Due to the nature or scheduling of the project, it is not critical or important in relation to financial capabilities, needs or other program requirements	50-69 points	3
Deferrable	Project is in conflict with a master plan schedule or for which there are serious need, cost, justification or timing questions	30-49 points	4
Hold	Project will not be started until the completion of a study, submission of additional data or significant funding source is secured	0-29 points	5

## 6.3 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, right-of-way, design, permitting, inspections, mitigation, construction, in-house staff time, inflationary costs and contingency shall be included in the project identification.

### 6.3.1 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 capital financing strategies used by the Snoqualmie City Council 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 may 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

#### **6.3.1.1 Funding Source Cash Flow**

Funding sources, such as REET or Mitigation, that are accumulated within special revenue funds will be reviewed as part of the biennial CIP development process for sufficient cash flow and long-term impact on the fund. 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.

#### **6.3.2 Project Costs**

For the CIP, capital outlay is distinguished from capital projects and programs. Capital outlay may include expenditures for small minor projects, such as equipment replacements, between \$5,000 and \$49,999 and/or having less than an estimated five years of useful life. Capital outlay type expenditures will be included in the operating budget, as well as master planning or professional services of any size and scope, adopted by the City Council, shall be budgeted for within the operating budget as a separate line item identified as capital outlay.

All capital projects or capital equipment purchases at least \$50,000 and/or having a useful life of five years or more are included in the CIP. These projects include large capital maintenance and replacement items that extend the useful life of the capital asset. Projects may not be combined to meet the minimum standard unless they are dependent upon each other. Projects may 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.) will not be considered within the CIP.

#### **6.3.2.1 Impact on Operating Budget**

All projects submitted for inclusion in the CIP will be reviewed by the requesting department and Finance Director 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

#### **6.3.2.2 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.

### **6.4 Planning Process**

The capital budget and CIP development process will begin prior to the biennial budget development process. The Mayor and Administration will 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.

## 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:

- Only obtain financing when necessary
- 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 inter-fund 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 Inter-Fund Loans as per the BARS Manual Part 3, Chapter 4, Interfund Transactions, Section 1
- Issuance of Councilmanic Bonds to fund proprietary capital infrastructure projects such as water, sewer, and storm water
- Issuance of Councilmanic Bonds for capital projects that generate adequate revenues from user fees to support operations and or debt service requirements
- Issuance of Councilmanic Bonds for capital projects that are authorized to be supported by the General Fund 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:

- Reserving portions of the 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 will 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 Refunding Bonds

As a rule, existing debt obligations will be refunded through the issuance of refunding bonds unless the refunding plan will achieve a net present value savings of at least 2.0%.

### 7.3 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.

### 7.4 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 designee who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate personnel and their procedures in the absence of the Finance Director.

**8.5 Investment Procedures**

The Finance Director shall establish written financial procedures for the operation of the investment program consistent with this policy. The procedures should include reference to safekeeping, repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director.

**8.6 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.

**8.7 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.

**8.8 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 \$100,000 by the Federal Deposit Insurance Corporation (FDIC), or, if exceeding \$100,000 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.

### 8.9 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.

### 8.10 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; however, no more than 20% of the total investments should extend beyond five years. Unless prior City Council approval is received, no investment with a maturity exceeding 10 years will be purchased.

- 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.

### 8.11 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 a 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 recurring available resources.

### 9.1 Model Objective

A 20-year Financial Model that integrates the 6- year Capital Improvement Plan (CIP) is utilized to assist the City Council, Mayor, Administration and Departments in strategizing and aligning financial capacity with the City Council Strategic Plan. The long-term financial model serves as a foundation for conversations regarding allocation of resources and project planning. The forecasting model utilized will be **conservatively objective** to minimize the risk of being too optimistic in forecasting revenue sources.

The model will include an analysis of historical, current, and future year's financial environment, revenue, operating and capital expenditure forecasts, debt positions and affordability analysis. 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 conform to Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB). 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 Comprehensive Annual Financial Report (CAFR) and the Washington SAO will conduct an audit of the City financial transactions, contract management and internal control. The report will include a financial opinion and a management and compliance report on internal controls. This report shall be made available to elected officials, city management, bond-rating agencies, and the public.

### 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.

The Finance Director shall develop internal control processes or financial procedures 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 may determine for write offs to a bad debt expenditure

up to **\$5,000**. City Council approval is required for balances above this 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 within financial procedures. Bank accounts will be reconciled monthly.

### **10.3 Capital Asset Threshold**

Real property, titled vehicles and utility system components shall be considered capital assets. All other property, with a value of **\$50,000** or more and a useful life of five years or more shall be considered capital. For purposes of asset disposition and equipment replacement planning, the City shall depreciate capital assets under a straight-line method, based on the asset useful life to a book value of \$1.00 or salvageable value.

### **10.4 Inventory of Small and Attractive Items**

Operating departments shall be responsible for conducting regular inventory of their small and attractive items (i.e., cell phones, tablet, hand tools and power equipment) and submit a physical inventory to the Finance Director. Asset management and inventory procedures are defined in financial procedures.

### **10.5 Surplus Assets**

The mayor may 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 surplus by the City Council by resolution. The process for surplus assets is defined in financial procedures. The Finance Director shall be responsible for the accounting of all surplus property transactions.

#### **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 may be surplus after a public hearing and subsequent City Council resolution.

## **11.0 RISK MANAGEMENT**

The City will 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.

## **12.0 PERFORMANCE MANAGEMENT**

Placeholder for Performance Management and Performance Measurements when implemented



## **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 Approved on: Date TBD– Ordinance xxxxx**

This policy replaces separate, previously adopted policies and 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 may be repealed or updated accordingly.



Reserved for Appendix

Item 3.

# Exhibit 4 - Comparison Matrix New to Old

Item 3.

City of Snoqualmie

Financial Management Policy		New policy proposed to be adopted via ordinance and replace all former ordinances, resolutions; SMC will be proposed to repeal or update code	
Comparison of new policy to current policies and & SMC			
New Policy Section		Current Policy or Code Reference	Differences and Notes to Proposed Updates
1.0	Introduction & Objectives	Res 777 (pg 37)	Old policy refers to council priorities vs new policy refers to financial objectives; updated narrative to reflect introductory statement
2.0	Reserves & Fund Balance		See individual sections
2.1	Fund Balance Definitions	pg 50 to 51	No current policy or code reference
2.2	Reserve Target - General Fund	Res 777 (pg 50-52)	Overall current target approx. 16.5% which fall between a range. See page 52 of current where statement regarding range is a policy statement regarding flexibility of the Council during budget development process to utilize reserves or build them back up Current Contingency Reserve Fund of 5% of unrestricted General Fund resources to a max of .375 cents/1000 AV Cashflow reserve fund target of 10% of GF unrestricted resources Operating Reserve Fund target of 5% of GF unrestricted resources
2.3	Reserve Target - Enterprise Funds	Res 777 (pg 43-45)	Current policy intermixes CIP procedures for utility CIP and is not clear on fiscal targets Utility operating reserve of 10% with 5% of this reserve set aside for CIP
2.4	Reserve Target - Special & Capital Funds	Res 1402 and Res 849 (pg 6 to 16)	Human Services Fund - new policy combines two separate resolutions that have procedures which should be internal processes and only refers to the internal service fund target reserve amount and funding requirements Building permit reserve fund w/ no target reserve
2.5	Reserve Target - Internal Service Funds		IT, Facilities, Fleet, Equipment internal funds with no reserve targets set
2.6	Replenishment of Reserves		Current policy has some narrative regarding reserves for each type of fund and how excess reservesand surpluses are handled
2.7	Excess Reserves	pg 39 and 42	Current policy has some narrative regarding reserves for each type of fund and how excess reservesand surpluses are handled
3.0	Revenues		
3.1	Revenue Objectives	pg 47	Updated revenue objectives, removed procedural narrative throughout section
3.2	Fee Schedule		
3.3	Cash Management	pg 59	
3.4	Bad Debt & Collections		
3.5	Revenue Distribution		Updated narrative and target amounts for pursuing grants
3.6	Grants Management	pg 58	
3.7	Donations & Gifts		New
3.8	Gifts to City Officials		Similar; expands RCW statement
4.0	Expenditures		
4.1	Expenditure Objectives		Updated expenditure objectives and policy statements throughout section; removes procedures from policy
4.2	Efficiency		
4.3	Purchasing Standards		
4.4	Purchasing Authorization		
4.5	Commitment Authority	SMC 2.90 (pg 66-70)	Proposed increase in commitment authority by \$10,000; City must follow state law regarding bidding and contracts, which is reflected in new policy vs SMC
4.6	Purchasing Controls & Methods	SMC 2.70 (pg 64)	Proposed change from SMC financial program for credit card as a form of payment to commercial (purchasing) card program guided by policy and internal financial procedures
4.7	Exemptions to Commitment		New
4.8	Personnel Expenditures		New
5.0	Budget		
5.1	Budget Objectives	Res 777	Both policies have similar budget narrative but new policy removes procedures which will be defined by Finance Director
5.2	Budget Principles		
5.3	Budget Scope		Current policy has budget calendar narrative that is restrictive and out of date and procedural in nature
5.4	Balanced Budget		Similar
5.5	Cost Allocation		New policy expands on cost allocation plan and overview
5.6	Budget Amendments	pg 47	New policy includes updated policy narrative and removes procedures for requesting amendments.

# Exhibit 4 - Comparison Matrix New to Old

Item 3.

City of Snoqualmie

Financial Management Policy		New policy proposed to be adopted via ordinance and replace all former ordinances, resolutions; SMC will be proposed to repeal or update code	
Comparison of new policy to current policies and & SMC			
New Policy Section		Current Policy or Code Reference	Differences and Notes to Proposed Updates
5.7	Services Levels & Funding		Updated objectives, priority statements and removes procedures from policy
5.8	Maintenance & Replacement		
5.9	Enterprise Fund Budgets		
5.1	Budget Reporting		Current policy identifies similar budget monitoring policy; new policy identifies quarterly financial performance report
6.0	Capital Budget	pg 53	
6.1	Capital Improvement Plan		Updated objectives, priority statements and removes procedures from policy
6.2	CIP Criteria & Ranking		New
6.3	Project Source & Use Identification		New
6.4	Planning Process	pg 57	CIP updates to shift to biennial review vs annual update
7.0	Debt Management	pg 60	Updated narrative, removed duplicate language and procedural content
7.1	Debt Purpose		
7.2	Debt Practices		
7.3	Bond Terms & Methods		
7.4	Refunding Bonds		
7.5	Bond Rating		
7.6	Financial Guarantees		
8.0	Investments	Res 559 (pg 17 to 32)	
8.1	Policy & Scope		Similar policy; updated narrative
8.2	Prudence		Similar policy; updated narrative
8.3	Objective		Similar policy; new policy removes "Safety" as this is inherent in State Law
8.4	Delegation of Authority		Similar policy; updated narrative
8.5	Investment Procedures		Similar policy; old policy refers to internal control
8.6	Ethics & Conflicts of Interest		Similar policy; updated narrative
8.7	Authorized Financial Dealers		Similar policy; updated narrative
8.8	Authorized & Suitable Investments		Similar policy; updated narrative simplified and removed list which is found in RCW
8.9	Safekeeping & Custody		Similar policy; updated narrative; City must comply with State Law
8.10	Diversification		New policy sets targets for diversification of portfolio maturities not type of investment; too restrictive does not allow for flexibility when market conditions change. Broker diversification is set to ensure not all assets are managed by one investment firm; sets maximum maturity at 10 years to align with debt service if applicable
8.11	Reporting		New policy describes reporting to Council and Committees vs only to City Administrator
9.0	Long-term Financial Planning	Res 777 (pg 37 to 39)	
9.1	Model Objective	Res 777 (pg 38)	Current policy content regarding forecasting in beginning section of policy vs new policy has separate sections pertaining to long-term financial planning, financial modeling and expands to require a 20 year forecast/model
10.0	Auditing, Accounting & Internal Control	Res 777 (pg 59)	Updated narrative, removed duplicate language and procedural content
10.1	Internal Control		
10.2	Accounting Write-offs		
10.3	Petty Cash & Bank Account Controls		
10.4	Capital Asset Threshold	Res 777 (pg 41 & 42; pg 54)	New policy sets target capital asset threshold vs nothing in old; similar for equipment replacement. New policy proposes that the ERR is updated every 2 yrs similar to biennial budget timeframe; CIP project threshold recommends increase to \$50,000 and shift to use of the term capital outlay in the operating funds for small projects
10.5	Inventory of Small & Attractive Items		New
10.6	Surplus Assets		Similar
11.0	Risk Management		
12.0	Performance Management	Res 777 (pg 41)	Current policy has performance budgeting narrative; however, staff recommends the new policy which has a placeholder for implementation of a performance management program and performance measures which need to be developed.

2

# Exhibit 4 - Comparison Matrix New to Old

Item 3.

City of Snoqualmie

<b>Financial Management Policy</b>		<i>New policy proposed to be adopted via ordinance and replace all former ordinances, resolutions; SMC will be proposed to repeal or update code</i>
<b>Comparison of new policy to current policies and SMC</b>		
<b>New Policy Section</b>	<b>Current Policy or Code Reference</b>	<b>Differences and Notes to Proposed Updates</b>
<b>SMC Updates/Repeal Proposed</b>		
	2.04	update for position titles and add reference to financial management policy
	2.7	repeal and see FMP section regarding commercial/purchasing card program administration; section regarding purchasing commitment levels
	2.9	repeal and see FMP section regarding purchasing commitment & authority - same matrix in policy not in SMC
	3.12	repeal and transfer or combine with 3.16
	3.24	repeal; see 2.04 regarding FD ability to create/close funds not needed/duplicate
	3.28	repeal; see 2.04 regarding FD ability to create/close funds not needed/duplicate
	3.3	keep
	3.32	repeal; procedural in nature and referred to in new policy
	3.36	repeal; procedural in nature and referred to in new policy
	3.37	repeal; procedural in nature and referred to in new policy
	3.38	repeal; see 2.04 regarding FD ability to create/close funds not needed/duplicate
	3.44	keep; review res 1453 for duplication - may need to update SMC with Ordinance, not resolution; SMC3.44 was adopted via Ord 530 in 1983
	3.52	repeal; update utility SMC
	3.56	repeal; procedural in nature and referred to in new policy
	3.65	repeal; see 2.04 regarding FD ability to create/close funds not needed/duplicate
	3.7	repeal; procedural in nature and referred to in new policy
	3.8	update and remove procedural language and replace with reference to FMP
	3.85	repeal; procedural in nature and referred to in new policy; update 2.04 with brief section is necessary



## FINANCIAL MANAGEMENT POLICY

**Adopted: Date **TBD 2022****  
**Ordinance Resolution xxxx**

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- 2.1 Fund Balance Definitions
- 2.2 Reserve Level Target – General Fund
- 2.3 Reserve Level Target - Enterprise Funds
- 2.4 Reserve Level Target – Special Revenue, Capital Project Fund Types
- 2.6 Replenishment of Reserves
- 2.7 Excess Reserves

**3.0 REVENUES**

- 3.1 Revenue Objectives
- 3.2 Fee Schedule
- 3.3 Cash Management
- 3.4 Bad Debt and Collections
- 3.5 Revenue Distribution to Non-General Funds
- 3.6 Grants Management
- 3.7 Donations & Gifts
- 3.8 Gifts to City Officials

**4.0 EXPENDITURES**

- 4.1 Expenditure Objectives
- 4.2 Efficiency
- 4.3 Purchasing Standards
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- 4.8 Personnel Expenditures

**5.0 BUDGET**

- 5.1 Budget Objective
- 5.2 Budget Principles
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- 5.5 Cost Allocation
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- 5.7 Service Levels and Funding
- 5.8 Maintenance and Replacement
- 5.9 Enterprise Fund Budgets
- 5.10 Budget Reporting

**6.0 CAPITAL BUDGET**

- 6.0 Objective
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- 9.1 Model Objective

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- 10.1 Internal Control
- 10.2 Accounting Write-offs
- 10.3 Petty Cash and Bank Account Controls
- 10.3 Capital Asset Threshold
- 10.4 Inventory of Small and Attractive Items
- 10.5 Surplus Assets

**11.0 RISK MANAGEMENT****12.0 PERFORMANCE MANAGEMENT****FINANCIAL MANAGEMENT POLICY ADOPTION****APPENDIX**

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## 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.

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

## 2.0 RESERVES AND FUND BALANCE

Fund balance is an approximate measure of liquidity. Reserves are a cornerstone of financial flexibility and provide the City of Snoqualmie with options to respond to unexpected issues and provide a buffer against minor fiscal challenges. This section defines thresholds and descriptions for fund balances, reserves, and retained earnings of all funds of the City of Snoqualmie. 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

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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 by law through constitutional provisions or enabling legislation. Debt Service fund balance 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 at highest level of local decision making that requires 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 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 (i.e., surplus) or excess of non-spendable, restricted, and committed fund balance over total fund balance (i.e., deficit). The General operating fund balance typically will consist of unassigned funds for use by the City Council.

## 2.2 Reserve Level Target and Fund Balance – General Fund

A healthy unassigned fund balance is needed to provide cash flow to pay expenditures when due ~~and. A fund balance reserve target~~ 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.

The ~~general fund unassigned fund balance reserve fund level~~ should be ~~approximately 15-20%~~ of expenditures ~~less transfers from~~ of the general fund. ~~The unassigned fund balance of the general fund may never fall below 15% of operating expenditures unless authorized by the City Council.~~

### 2.2.1 Conditions for Using General Fund Reserves

The City shall endeavor to avoid the appropriation of fund balance for recurring operating expenditures. If at any time the utilization of a fund balance to pay for operating expenditures is necessary to maintain the quality or a defined level of services, an

Snoqualmie Financial Management Policy – Final Draft version for September 20, 2022 F&A

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explanation of the circumstances for the utilization of fund balance and demonstration of strategy through the long-term financial model on future fund balance ~~targets~~ will be included in the budget transmittal letter prepared by the Mayor in the Proposed Budget and deliberated by the City Council.

### **2.2.2 Reserve Fund**

The City of Snoqualmie shall establish a separate fund for reserves assigned or committed to the General Fund.

Reserves may be used ~~with the discretion~~ approval of the City Council to:

- Provide temporary resources in the event of an economic downturn while expenditure reductions are implemented, or alternate sources of revenue are determined
- Provide resources to meet emergency expenditures in case of flood, fire, earthquake, landslides, or other catastrophic ~~failure~~ events
- Provide resources for one-time capital outlay expenditures which include capital equipment as part of the capital improvement plan

### **2.3 Reserve Level Target - Enterprise Funds**

It is the goal of enterprise funds to cover the cost of operations, debt obligations and capital infrastructure improvements and annual maintenance, and to maintain a financially healthy enterprise. Enterprise fund balance is a product of revenues over expenditures over time and consists of the net result of assets minus liabilities. 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:

**2.3.1 Capital funding obligations** ~~as defined through the 6 Year Capital Improvement Plan (CIP) – Utility Categories, within the most recent utility rate study.~~

**2.3.2 Debt coverage ratio** – a ratio 1.5 of net revenues to total debt service, in support of a strong city bond rating.

**2.3.3 Operating & Emergency reserves** ~~90 days of operating expenses, reserved for water, wastewater, and storm water operations and emergency capital repairs to pay for unanticipated capital costs.~~

**2.3.4 Debt service** ~~the amount needed to pay for current and future debt (125% or as per bond covenants).~~

**2.3.5 Emergency capital repairs** ~~amounts required to pay for unanticipated capital costs.~~

### **2.4 Reserve Level Target – Special Revenue, Capital Project Fund Types**

The main purpose of special revenue, capital project and debt funds are to account for resources and track spending that is specific to the fund's purpose, and it is presumed that all fund resources will eventually be spent. ~~Capital Project Funds will reflect items represented in the CIP approved during the capital budget adoption process. It is the intent of the City of Snoqualmie to set aside funds, when operations allow, for large capital projects to help minimize the debt service needs for these projects. Current commitments for Capital Project fund reserves are transportation, parks, sidewalks and trails, utilities, and civic facilities as defined in the Comprehensive Plan – Capital Facilities Plan element.~~

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Special revenue funds by their nature are funds used for specific purposes, and the corresponding fund balance will be used to solely support that purpose. Fund balances in special revenue funds will be monitored to stay consistent with the need and use of the specific purpose of that fund.

#### 2.4.1 Drug Enforcement Fund

As defined by Ch. 69.50.505 RCW ~~and SMC 3.30~~ and inter-local 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.~~

#### 2.4.2 REET Fund

As defined by Ch. 84.46.035 RCW, the City of Snoqualmie is authorized to levy REET funds and use in accordance with State Law. REET sources are allocated towards ~~various~~ Capital Improvement projects as defined in the 6-year adopted CIP and ~~may should~~ be leveraged towards debt service obligations – see Section 6.3.1 of this policy. ~~REET Fund reserves may be maintained at a level sufficient to ensure viability of future CIP funded projects with a minimum reserve balance authorized by the City Council.~~

#### 2.4.3 Contingency Funds

~~The City of Snoqualmie may establish separate special revenue funds for contingencies or may adequately set aside assigned or committed reserves within the General Fund for unforeseen expenditures.~~

#### 2.4.4 Human Services Fund

~~The City of Snoqualmie Human Services fund is to provide for the competitive allocation process for distributing funding to non-profit organizations that support and aid youth, adults, seniors, and families in need. Agencies approved for funding may use the money to improve capital facilities or support on-going operational programs. The Finance Director shall maintain a reserve of \$50,000. Biennial funding for continued human services support shall not exceed 1.12% of General Fund Revenue Sources. The Finance Director shall establish financial procedures for the application, timeline for distributions and administration of the fund.~~

#### 2.5 Reserve Level Target – Internal Service Funds

~~Reserve targets established for internal service funds shall ensure that the fund continues to provide service without interruption including information technology, fleet and facility maintenance and equipment replacement plans. Internal service fund reserves are funded through the City of Snoqualmie Cost Allocation Plan (CAP). The reserve funds will be maintained at a level sufficient to meet scheduled equipment replacement to sustain an acceptable level of municipal services and prevent a physical deterioration of city assets. If CAP charges are sufficient to cover internal service operations, maintenance, and equipment replacement expenditures then the minimum reserve balance may be 30% of the fund's operating budget expenditures.~~

#### 2.6 Replenishment of Reserves

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

#### 2.7 Excess Reserves

Reserves above the targeted reserve levels ~~may should~~ be used for new expenditures, with emphasis on **one-time uses** that achieve future operating cost reductions, capital asset investments

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with a long-term benefit or prepaying existing debt. ~~Use of excess reserves will~~ **should be determined by the City Council through the next available budget cycle or budget amendment defined through an agenda bill.**

### 3.0 REVENUES

#### 3.1 Revenue Objectives

The city will maintain a diversified and stable revenue system to shelter it from short-term fluctuations. ~~To protect and better develop future tax base, revenue guidelines will emphasize preserving the City's ability to grow and expand. The following are revenue objectives based on type of revenue:~~

~~3.1.1 Fees may be set at levels sufficient to cover the entire cost of service delivery or may be subsidized, as Council deems appropriate.~~

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##### ~~3.1.1 Revenues That Align with Cost Recovery~~

~~Fees or taxes are based on an objective of recovering a stated percentage of a given program's expenses. The city will consider user fees when the character of the service and its users seems appropriate and if the user fees are charged, the fee will be structured to recover the full cost of the service including all direct and indirect costs. Full cost recovery may not be implemented if the fees prevent an individual from obtaining an essential service or results in the city being economically disadvantaged or as otherwise set by the City Council.~~

##### ~~3.1.2 Revenues Related to Economic Development~~

~~Fees or taxes are based on objectives that foster growth related activity. The City's overall revenue structure should be designed to recapture some of the financial benefits resulting from City economic and community development investments. The city will strive to keep a total revenue mix that encourages growth and keeps Snoqualmie economically competitive and a city of choice for people to live in and do business.~~

##### ~~3.1.3 Revenues with a Relationship to the Value of Money and Market Forces~~

~~Fees are based on maintaining a logical relationship with local market forces. Fees that are subject to ongoing inflationary or other indexes may be adjusted.~~

##### ~~3.1.4 Revenues that Enforce Compliance~~

~~Fines and Infractions are set at a level that assists with enforcing compliance with City rules and regulations.~~

##### ~~3.1.5 Revenue that is Self-Supporting~~

~~Fees and charges usually associated with a governmental "business" enterprise. Fees are based on a formal rate model for factoring in relevant operational, capital, and debt service cost components.~~

~~3.1.25.1 All utility enterprise funds shall be self-supporting; that is, they should, generating enough revenue to pay for all operating, debt and capital costs without a subsidy from the general fund, from each other or from other sources. Utility rate studies will be conducted periodically every five years and should divide costs equitably among~~

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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. Because of the vital importance of water, sewer, and storm water as public services, which are heavily impacted by Federal and State regulations. Every effort will be made to provide a minimum level, minimum cost alternative to all utility customers.

### 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. On a periodic basis, the Fee Schedule, as adopted by ~~City~~ Resolution, may be amended in conjunction with a budget development cycle.

### 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~~ procedures, as defined in financial procedures, 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, ~~through financial procedures, will provide guidance and is responsible for the~~ strict enforcement of internal control, deposit of collections and oversight on all changes to revenue items in the financial system.

~~The City shall maintain a cash management program, which includes collection of accounts receivable, disbursement of funds, and prudent investment of available idle cash.~~

### 3.4 Bad Debt and Collections

~~Revenue collection guidelines, as defined in financial procedures, will provide processes for the recognition of bad debt, assessment of finance charges, and the computation of an allowance of doubtful accounts, as well as define procedures for determining refunds and discounts as allowed pursuant to City Code.~~

#### 3.4.1 Insufficient Funds and Dishonored Checks

~~A Non-Sufficient Funds (NSF) charge, as per Fee Schedule, shall be assessed against any person who has made payment to the city by check for any fee or charge when such check is returned by the bank against who it has been drawn due to insufficient funds on account, closure of account, or any other reason resulting in the non-payment of the check. The penalty shall be paid prior to the application of any payment against the fee or charge initially assessed.~~

### 3.4.5 Revenue Distribution to **Non-General Funds**

- a) Sales tax is a major revenue source of the City; ~~however, it is also the most volatile and elastic source impacted by local, regional, and national economic conditions. The City of Snoqualmie's growth has been supported by retail-oriented business activity and such growth impacts the need for maintaining, improving, and adding new capital assets. During the budget development cycle, the City Council will determine the amount of sale tax sources to be distributed from the General Fund to other funds, such as capital project funds, as a source of funding, within the adopted Capital Improvement Plan (CIP). Construction sales tax should 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 which should be recorded to the general fund;~~
- c) Utility taxes are recorded within the General Fund with the exception of the portion apportioned to the non-utility capital fund as per Ordinance 1135.

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### 3.56 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. ~~Any grant programs must be consistent with the City's mission and strategic goals. The Administration will seek out, apply for, and effectively administer federal, state, and other grants that address the City's policy objectives and provide a positive benefit. Before any grant above \$50,000 is pursued, departments shall provide detailed pro forma information to the Mayor, City Administrator and Finance Director that addresses the immediate and long-term costs and benefits to the City.~~

~~Responsibility for the administration of grants is the joint responsibility of the applying department, finance department and City Administration. All grants, regardless of the amount, must be reviewed by the Finance Department prior to pursuit of the funding to ensure that financial statement preparation and grant reporting requirements are met. Financial procedures define the requirements for grant administration and compliance as per State and Federal Law.~~

### 3.67 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. ~~If no terms or conditions are attached to the donation, the Administration will prepare a summary of the funding source and recommended use of proceeds for City Council approval.~~

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#### 3.67.1 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.

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For the purposes of this policy, "Substantial Financial Gift" is determined by the City Council based on defined as at least 50% of the 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

#### 3.7.2 Donation Funded Projects

~~The City of Snoqualmie will review projects that are proposed by private individuals or groups, where the project funding source will come from donations collected by the individual or group, (e.g., trees, park benches and other equipment or fixtures) on a case-by-case basis. The Administration will review the donation project with the Finance Director prior to City Council acceptance and oversee the donation funded projects per financial procedures.~~

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### 3.8 Gifts to City Officials

No city official or city employee shall accept any gift as per Ch. 42.23 and Ch. 42.52 RCW or the City of Snoqualmie Code of Ethics. Exceptions include those included in Ch. 42.52.140.

## 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 whenever possible subject to meeting other expenditure guideline objectives as per Ch. 39.04.190 RCW and as defined in financial procedures.~~
- ~~To obtain supplies, equipment, and services as economically as possible and that are best suited to the specific departmental needs.~~
- ~~To maintain compensation packages which are competitive with other public sector employers and that are sufficient to attract and retain quality employees.~~
- 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.
- To ensure compliance with all applicable policies and regulations of the City, the State, and Federal Government.

### 4.2 Efficiency

The City will make efficient use of limited resources and will continually look for and implement the most 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 ~~may~~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.

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- 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

~~Department Directors will be accountable for procurement within their departmental budgets. Failure to follow financial procedures~~The Administration is responsible for P 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. 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, ~~warrants and~~ claims presented for payment to the City Council must be in writing, itemized and audited by the Auditing Officer. The Finance Director ~~or a Financial Operations Manager are~~ is designated as ~~the~~ 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 ~~and audit review as defined in the financial procedures.~~

##### 4.4.2.1 Claim Reporting

The Finance Director or ~~a Financial Operations Manager designee~~ shall prepare a Claims Report to the City Council for their ~~review approval and shall.~~ ~~The Claims Report is informational and shall be presented~~ 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 ~~may 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 ~~with financial procedures.~~

All purchases should be made per the Purchasing and Contract Commitment Threshold ~~and further defined in financial procedures~~ 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 and has the sole authority to waive purchasing procedures, but only to the extent as authorized by State Law.~~ The Mayor may in their discretion bring any contract forward for approval by the city council, notwithstanding the authority delegated to the Mayor by this policy.

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RCW requires ~~different various~~ competitive bid 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.

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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
<b>Materials, Supplies, &amp; Equipment</b>				
Materials, Supplies, & Equipment (Including Capital Equipment)	Under <del>\$21,000</del>	<u>Purchasing Card</u>	Authorized Staff	None <sup>1</sup>
	<del>\$21,000-\$10,000</del> <u>7,500</u>	<u>Purchasing Card</u>	Authorized Staff	Manager
	Over <del>\$10,000</del> <u>7,500-\$35,000</u> <u>15,000</u>	<u>Purchasing Card</u> , Purchase Cooperative, Vendor Roster, OR Formal Competitive Bid	Manager	Department Director
	Over <del>\$35,000-\$75,000</del> <u>15,000-\$50,000</u>	<u>Purchasing Card</u> , Purchase Cooperative, Interlocal Agreement OR Formal Competitive Bid	Department Director	Mayor or City Administrator
	Over <del>\$75,000</del> <u>50,000</u>	Purchase Cooperative, Interlocal Agreement OR Formal Competitive Bid	Mayor or City Administrator	City Council
<b>Personal Services</b>				
Architectural, Engineering & Landscape Architect Services ("A&E")	Under <del>\$35,000</del> <u>15,000</u>	MRSC Consultant/Vendor Roster OR On-Call Contract	Manager	Department Director
	<del>\$135,000-\$750,000</del>	MRSC Consultant/Vendor Roster OR On-Call Contract	Department Director	Mayor or City Administrator
	Over <del>\$750,000-\$100,000</del>	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 <del>\$135,000</del>	<u>Purchasing Card</u> OR Vendor Roster	Manager	Department Director
	<del>\$135,000-\$750,000</del>	<u>Purchasing Card</u> , Purchase Cooperative, Vendor Roster, OR None	Department Director	Mayor or City Administrator
	Over <del>\$750,000</del>	Purchase Cooperative, Interlocal Agreement (of any dollar amount), Vendor Roster OR None	Mayor or City Administrator	City Council
<b>Technology Systems &amp; Services</b>				
Technology Systems &	Under <del>\$7,540,000</del>	<u>Purchasing Card</u>	Authorized Staff	Manager

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PROCUREMENT CATEGORY		DOLLAR LIMIT	Procedural Requirement(s)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
Services		\$ <del>7,540,000</del> - \$ <del>135,000</del>	<del>Purchasing Card</del> , Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Manager	Department Director
Technology Systems & Services		Over \$ <del>135,000</del> - \$ <del>750,000</del>	<del>Purchasing Card</del> , Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Department Director	Mayor or City Administrator
		Over \$ <del>750,000</del>	Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Mayor or City Administrator	City Council
<b>Public Works</b>					
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
<b>Amendments &amp; Change Orders</b>					
Contract Amendments (Services)		No Value Change	None <sup>2</sup>	Manager	Department Director
		Under \$50,000, cumulatively	None <sup>2</sup>	Department Director	Mayor or City Administrator
		Over \$50,000, cumulatively	None <sup>2</sup>	Mayor or City Administrator	City Council
Change Orders (Public Works)		No Value Change	None <sup>2</sup>	Manager	Department Director
		Under \$50,000, cumulatively	None <sup>2</sup>	Department Director	Mayor or City Administrator
		Over \$50,000, cumulatively	None <sup>2</sup>	Mayor or City Administrator	City Council

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<sup>1</sup>While prior approval for materials, supplies, and equipment purchased by authorized staff under \$12,000 is not required by this section, purchasing card program procedures may require Manager and/or Director and/or ~~City Administrator~~ Finance Director approval ~~pursuant to Financial Procedures, as defined by the Finance Director.~~

<sup>2</sup>While 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 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.

~~In general, each department shall make purchases for the requirements of the City. Purchases will not be separated into smaller purchasing components to eliminate a threshold authorization requirement.~~ To facilitate a sound and cost-effective purchasing operation, authorized personnel shall follow procurement methods as defined ~~in financial procedures~~ 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) ~~may~~ should be used for ~~types of purchases for goods and services as defined in financial procedures. Purchasing Card authorization levels will be defined by the Finance Director, who shall have exclusive control and possession of all such commercial cards and shall control release, issuance, and availability of commercial cards to prevent abuse or improper 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.~~

**No open house accounts, with any vendor shall not be allowed, unless approved by the Finance Director.**

#### 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). ~~However, approval authority requirements will remain in effect per financial procedures.~~ 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

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In the ~~i~~nsurance and bond procurement process, RCW 39.04.280 allows for the exemption of a competitive bid process. ~~Financial Procedures will define guidelines for this exemption.~~

#### 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.

~~To the greatest extent possible, financial procedures should be followed for emergency purchasing. However, i~~n 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 ~~or Finance Director~~ 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

~~To maintain compensation packages that may be competitive with other public sector employers, market influences, and that are sufficient to attract and retain quality employees.~~

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 as agreed too.~~

##### 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 ~~for the City as per the Travel and Training Policy and Procedures.~~ Generally, eligible expenditures include travel, meals and lodging incurred by the individual while away from the City and necessitated by City business. ~~Authorization commercial card holders may register for and incur reasonable expenses subject to financial procedures.~~

## 5.0 BUDGET

### 5.1 Budget Objective

The formal operating ~~and capital~~ budget development process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, ~~given the through the city council's appropriation of funds given~~ 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

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The City's budget will 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.2 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.3 Prioritize programs and services**

The city will 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.

#### **5.2.4 Maintain existing services over providing new services**

~~The city will ensure that it maintains the quality of existing core services before it adds new services unless there is an explicit decision to lower the quality of existing services in favor of providing a new service based on strategic goals and objectives. Essential services may receive priority for funding. The city will maintain current service levels for all essential services. The city will identify low priority services for reduction or elimination, if necessary, before essential services. New services and programs shall be evaluated for long-term sustainability.~~

#### **5.2.D.5 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.6 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. At no time, will the biennial budget be balanced at the expense of long-term financial health.

### **5.3 Budget Scope & Basis**

The City will adopt budgets for all funds, with the exception of the general fund which will be budgeted at the functional classification level on a biennial basis per Washington State law. 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 will be adopted by ordinance of the City Council, at the fund level, 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**

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. Recurring revenue should equal or exceed recurring expenditures in both the proposed and adopted budgets. If a structural imbalance occurs, then a plan will 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'

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expenses. Beginning fund balance sources may be used to fund capital improvement projects or other one-time, non-recurring expenditures if the fund reserve targets are met.

### 5.5 Cost Allocation

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

#### 5.5.1 References Guides

OMB Circular A-87 (ASMB C-10), "Cost Principles for State, Local, and Indian Tribe Governments." Provides principles and standards for determining costs for federal awards, including grants.

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. Only costs allowable for allocation in accordance with the requirements of OMB Circular A-87 shall be included in the cost allocation plan ~~to~~ This means that the City's resulting allocation plan will meet federal grant cost allocation requirements. ~~It is the responsibility of staff~~ The city should be guided by reference authorities when creating the ~~department's indirect~~ cost allocation plan ~~to review OMB Circular A-87 and~~ ensure that only allocable costs are included.

As part of the biennial budget development process, costs will be allocated based on the projected year budget forecast. ~~Annually~~ Biennially, ~~an year-end~~ adjustment or true up will be completed for the previous year's difference between budget-to-actual results or allocated based on actual costs. The true up will occur as part of the year-end financial reconciliations in preparation for the annual audit.

#### 5.5.4 Basis of Allocation

~~Indirect cost allocation methods, as defined in financial procedures, 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. The Finance Director is responsible for preparing and determining which factor(s) will best accomplish this based on input from Direct Service Department Directors.~~

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## 5.6 Budget Amendments

All budget amendments, such as shifting budget allocations from one fund to another fund, 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 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. These administrative budget adjustments, authorized as per Ch. 35A.33.120 RCW, ~~may~~should ~~primarily~~ be for contractual, supplies and materials and other miscellaneous line items within the department. ~~No administrative adjustments are allowed for increases to salary and benefit line items. The process for requesting an administrative budget adjustment is defined in financial procedures.~~

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## 5.7 Service Levels and Funding

The City will endeavor 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 Non-Profit Organization Funding Requests

The City receives requests from ~~social services organizations~~non-profits 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 ~~and funding per Section 2.4.4 Human Services Fund Reserves.~~

## 5.8 Maintenance and Replacement

Maintenance and replacement funding will 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 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. ~~Financial procedures will identify the processes to include:~~

- ~~Complete inventory and periodic measurement of physical condition~~
- ~~Establish condition/functional standards by asset class~~
- ~~Evaluate infrastructure and other assets and then set priorities~~
- ~~Monitor and communicate progress~~

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### 5.8.1 Capital Asset Management

The City ~~should~~ inventory ~~ies~~ and ~~asses~~ es the condition of its buildings, equipment, and vehicles on a periodic basis. ~~The~~ Budget ~~development should process~~ includes a multi-year projection of facilities, ~~parks~~ equipment, ~~and~~ vehicle replacement requirements and new asset additions. The budget ~~should will~~ provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment. Future maintenance needs and repairs will

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be cost out and included as budgetary decision criteria through the Internal Service Fund designated for Fleet, Facility, and ~~Equipment-Information Technology~~ maintenance, repair, replacement and acquisition of new.

### 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 ~~every five years~~periodically, will be included in the budget development process in the year for which new rates are established. Enterprise operating 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 on the city website and at City Hall. The city will maintain an internal control system to support adherence to the budget allocations. Regular reports comparing actual revenues and expenditures to budgeted amounts will be provided to departments monthly. The City Council will receiverreview 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 the quarter.

## 6.0 CAPITAL BUDGET

### 6.0 Objective

The City of Snoqualmie Capital Budget, which is a part of the biennial budget will have a major impact on 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 will 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
- Ensure appropriate planning efforts to changing demands on a diverse 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 is expenditures for small minor projects, equipment, fleet or facility replacements and small and attractive assets. Capital outlay expenditures are tracked in operating funds or internal service funds.

Capital Programs are large asset preservation activities that occur annually such as street resurfacing, playground replacements or trail replacements that extend the useful life of the capital asset

Capital Projects are new or replacement of large infrastructure and city facility assets such as new streets, parks, trails and utility systems.

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## 6.2.1 Capital Improvement Plan (CIP)

~~The Capital Budget will be formally known as the Capital Improvement Plan (CIP) which and will~~ describes the capital investments the city intends to make over a period of six years with a long-term outlook extending twenty years ~~and -The CIP will informed by incorporate~~ all master and functional plans ~~(i.e. water, sewer and stormwater plans, parks, recreation and open space (PROS))~~ wherever capital projects and programs are identified in those plans. ~~Master plan changes will be incorporated into the CIP during the next biennial capital budget cycle. The CIP will serve as a comprehensive guide for all capital projects – based on asset types - where the City Council and will address capital infrastructure improvements, capital equipment needs, and the effect on the City's resources.~~

The City Council will ~~update/review~~ the CIP ~~biennially - biennially and coordinate development of the multi-year Capital Budget prior to the development of the biennial operating budget.~~ The off-year ~~capital of the~~ budget cycle will allow for public engagement efforts to discuss ~~future~~ potential projects and programs with the community. ~~-and include m~~Major changes that ~~occur or~~ 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-~~

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As resources are available and projects are financially feasible, the two most current years of the 6-year CIP will be recommended for incorporation into the upcoming biennial ~~operating~~ budget as capital project budget line items. The operating budget will refer to the ~~capital budget~~CIP for detailed project information. Subsequent years of the CIP are for planning purposes only and may be altered as they advance toward the budget inclusion year. ~~Capital appropriations are authorized by council at the fund level and reviewed through period project updates and reporting identified in this section.~~

## 6.2 CIP Criteria and Ranking

~~Criteria, project ranking and overall priority guidelines, defined in financial procedures, will be utilized by the City Council. CIP projects will be evaluated and ranked using the criteria.~~ All projects submitted to the CIP will be initially ranked by departments. 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 will modify and/or finalize project rankings. Funding is a critical component of the criteria and ranking schedule. In addition to project scoring, projects need an overall description, justification for the project and the connection to a master plan or strategic plan reference as needed. Projects shall also be identified as unfunded, partially funded, or fully funded.

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City of Snoqualmie			
Capital Improvement Plan			
Capital Priority Definitions & Project Ranking Score Matrix			
Priorities			
Category	Definition	Scoring Range	CIP Priority
Essential	Project must comply with court order, legislative mandate or is critical to the health, safety and general welfare of citizens	90-100 points	1
Desirable	Project is important to the general welfare of the community, operation or maintenance of a physical asset. Due to the nature of the project or its timing, it is desirable to complete relative to capital budget policy objectives	70 to 89 points	2
Acceptable	Project provides a public operational improvement. Due to the nature or scheduling of the project, it is not critical or important in relation to financial capabilities, needs or other program requirements	50-69 points	3
Deferrable	Project is in conflict with a master plan schedule or for which there are serious need, cost, justification or timing questions	30-49 points	4
Hold	Project will not be started until the completion of a study, submission of additional data or significant funding source is secured	0-29 points	5

### 6.3 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, right-of-way, design, permitting, inspections, mitigation, construction, in-house staff time, inflationary costs and contingency shall be included in the project identification.

#### 6.3.1 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 used by the Snoqualmie City Council 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 may 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

##### 6.3.1.1 Funding Source Cash Flow

Funding sources, such as REET or Mitigation, that are accumulated within special revenue funds will be reviewed as part of the biennial CIP development process for sufficient cash flow and long-term impact on the fund. 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.

#### 6.3.2 Capital Project Cost Thresholds

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~~For the CIP, Capital outlay is distinguished from capital projects and programs and are expenditures. Capital outlay may include expenditures for small minor projects, such as equipment replacements, between \$5,000 and \$49,999 and/or having less than an estimated five years of useful life. Capital outlay type expenditures will be included in the operating budget, as well as master planning or professional services of any size and scope, adopted by the City Council, shall be budgeted for within the operating budget as a separate line item identified as capital outlay.~~

~~All Capital projects or capital equipment purchases a expenditures over least \$50,000 and/or having a useful life of five years or more should be included in the CIP. These projects include large capital maintenance and replacement items that extend the useful life of the capital asset. Projects may should not be combined to meet the minimum standard unless they are dependent upon each other. Projects may 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.) will not be considered within the CIP.~~

Capital programs expenditures over \$50,000 annually should be included in the CIP.

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

#### **6.3.2.1 Impact on Operating Budget**

All projects submitted for inclusion in the CIP ~~should will~~ be reviewed ~~by the requesting department and Finance Director~~ 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

#### **6.3.2.2 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.

### **6.4 Planning Process**

The capital budget and CIP development process will begin prior to the biennial budget development process. The Mayor and Administration will 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.

## **7.0 DEBT MANAGEMENT**

### **7.1 Debt Purpose**

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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:

◆ ~~Only obtain financing when necessary~~

- 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 inter-fund 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 Inter-Fund Loans as per the BARS Manual Part 3, Chapter 4, Interfund Transactions, Section 1
- Issuance of Councilmanic Bonds to fund proprietary capital infrastructure projects such as water, sewer, and storm water
- Issuance of Councilmanic Bonds for capital projects that generate adequate revenues from user fees to support operations and or debt service requirements
- Issuance of Councilmanic Bonds for capital projects that are authorized to be supported by the General Fund 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 Reserving~~ 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 will 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 Refunding Bonds

~~As a rule, existing debt obligations will be refunded through the issuance of refunding bonds unless the refunding plan will achieve a net present value savings of at least 2.0%.~~

## 7.4.3 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.

## 7.5.4 Financial Guarantees

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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 designee or a Financial Operations Manager~~, who shall be responsible for ~~all investment~~ transactions ~~up to \$1 million. Transactions over \$1 million shall require the additional approval of the City Administrator or Mayor. A strict~~ undertaken and shall establish a system of controls to

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regulate the activities of subordinate personnel ~~and their procedures~~ in the absence of the Finance Director must be undertaken.

### **8.5 Investment Procedures**

~~The Finance Director shall establish written financial procedures for the operation of the investment program consistent with this policy. The procedures should include reference to safekeeping, repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director.~~

### **8.6 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.

### **8.7 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.

### **8.8 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 ~~\$100,000~~ by the Federal Deposit Insurance Corporation (FDIC), or, if exceeding ~~\$100,000~~ FDIC coverage, is fully insured or collateralized.

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**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.

### 8.9 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.

### 8.10 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, ~~however, no more than 20% of the total investments should extend beyond five years. Unless prior City Council approval is received, no investment with a maturity exceeding 10 years will be purchased.~~

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

### 8.11 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 a 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 recurring available resources.

### 9.1 Model Objective

A ~~long-term 20-year~~ Financial Model that integrates the 6- year Capital Improvement Plan (CIP) ~~and includes at least six (6)-years for utility enterprise funds should be~~ utilized ~~to assist~~ by the City Council, Mayor, ~~and Administration and Departments~~ in strategizing and aligning financial capacity with the City Council Strategic Plan. The long-term financial model serves as a foundation for conversations regarding allocation of resources and project planning. The forecasting model

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utilized will be **conservatively objective** to minimize the risk of being too optimistic in forecasting revenue sources.

The model will include an analysis of historical, current, and future year's financial environment, revenue, operating and capital expenditure forecasts, debt positions and affordability analysis. 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 conform to Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).~~ 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 ~~Comprehensive Annual Financial Report (CAFR)~~ and the Washington SAO will conduct an audit of the City financial transactions, contract management and internal control. ~~The report will include a financial opinion and a management and compliance report on internal controls. This report shall be made available to elected officials, city management, bond rating agencies, and the public.~~

### 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.

The City Council will demonstrate their independence from the administration by establishing financial management policy and directly communicating 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 ~~or financial procedures~~ 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 ~~may~~**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

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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 ~~within financial procedures~~. Bank accounts will be reconciled monthly.

### 10.3 Capital Asset Threshold

~~Real property, titled vehicles and utility system components shall be considered capital assets. All other property, with a value of \$50,000 or more and a useful life of five years or more shall be considered capital. For purposes of asset disposition and equipment replacement planning, the City shall depreciate capital assets under a straight line method, based on the asset useful life to a book value of \$1.00 or salvageable value.~~

### 10.4 Inventory of Small and Attractive Items

Operating departments shall be responsible for conducting regular inventory of their small and attractive items ~~at defined by State Law (i.e., cell phones, tablet, hand tools and power equipment)~~ and submit a physical inventory to the Finance Director. ~~Asset management and inventory procedures are defined in financial procedures.~~

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### 10.5 Surplus Assets

The mayor ~~may 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 surplus by the City Council by resolution. ~~The process for surplus assets is defined in financial procedures. The Finance Director shall be responsible for the accounting of all surplus property transactions.~~

#### 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 ~~may should~~ be surplus after a public hearing and subsequent City Council resolution.

## 11.0 RISK MANAGEMENT

The City will 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.

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## 12.0 PERFORMANCE MANAGEMENT

~~Placeholder for Performance Management and Performance Measurements when implemented in conjunction with the Strategic Plan.~~

**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 Approved on: Date TBD- ~~Ordinance xxxx~~ Resolution xxxx**

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 ~~may~~should be repealed or updated accordingly.

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# **FINANCIAL MANAGEMENT POLICY**

**Adopted: TBD September 2022  
Resolution xxxx**

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## 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

### 1.2 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 are a cornerstone of financial flexibility and provide the City of Snoqualmie with options to respond to unexpected issues and provide a buffer against minor fiscal challenges. This section defines thresholds and descriptions for fund balances, reserves, and retained earnings of all funds of the City of Snoqualmie. 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:

#### a. 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.

#### b. Restricted Fund Balance

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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 by law through constitutional provisions or enabling legislation. Debt Service fund balance will be designated as restricted.

**c. 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 at highest level of local decision making that requires 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.

**d. 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 specific use.

**e. 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 (i.e., surplus) or excess of non-spendable, restricted, and committed fund balance over total fund balance (i.e., deficit). The General operating fund balance typically will consist of unassigned funds for use by the City Council.

## **2.2 Reserve Level Target and Fund Balance – General Fund**

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.

**a. The reserve fund level should be 15-20% of expenditures less transfers from the general fund.**

**b. Conditions for Using General Fund Reserves**

The City shall endeavor to avoid the appropriation of fund balance for recurring operating expenditures. If at any time the utilization of fund balance to pay for operating expenditures is necessary to maintain the quality or a defined level of services, 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 included in the budget transmittal letter prepared by the Mayor in the Proposed Budget and deliberated by the City Council.

**c. Reserve Fund**

The City of Snoqualmie shall establish a separate fund for reserves assigned or committed to the General Fund. Reserves may be used with approval of the City Council to:

- Provide temporary resources in the event of an economic downturn while expenditure reductions are implemented, or alternate sources of revenue are determined
- Provide resources to meet emergency expenditures in case of flood, fire, earthquake, landslides, or other catastrophic events

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- Provide resources for one-time capital outlay expenditures which include capital equipment as part of the capital improvement plan

### 2.3 Reserve Level Target - Enterprise Funds

It is the goal of enterprise funds to cover the cost of operations, debt obligations and capital infrastructure improvements and annual maintenance, and to maintain a financially healthy enterprise. Enterprise fund balance is a product of revenues over expenditures over time and consists of the net result of assets minus liabilities. 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:

- Capital funding obligations**-as defined within the most recent utility rate study.
- Debt coverage ratio** – a ratio 1.5 of net revenues to total debt service, in support of a strong city bond rating.
- Operating & Emergency reserves**-90 days operating expenses reserved for water, wastewater, and storm water operations and emergency capital repairs to pay for unanticipated capital costs.
- Debt service**-the amount needed to pay for current and future debt (125% or as per bond covenants).

### 2.4 Reserve Level Target – Special Revenue, Capital Project Fund Types

The main purpose of special revenue, capital project and debt funds are to account for resources and track spending that is specific to the fund's purpose, and it is presumed that all fund resources will eventually be spent.

Special revenue funds by their nature are funds used for specific purposes, and the corresponding fund balance will be used to solely support that purpose. Fund balances in special revenue funds will be monitored to stay consistent with the need and use of the specific purpose of that fund.

#### a. Drug Enforcement Fund

As defined by Ch. 69.50.505 RCW and SMC 3.30 and inter-local 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.

#### b. REET Fund

As defined by Ch. 84.46.035 RCW, the City of Snoqualmie is authorized to levy REET funds and use in accordance with State Law. REET sources are allocated towards Capital Improvement projects as defined in the 6-year adopted CIP and should be leveraged towards debt service obligations – see Section 6.3.1 of this policy.

### 2.5 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 the long-term financial model.

### 2.6 Excess Reserves

Reserves 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 reserves should be determined by the City Council.**

### 3.0 REVENUES

#### 3.1 Revenue Objectives

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

- a. Fees may be set at levels sufficient to cover the entire cost of service delivery or may be subsidized, as Council deems appropriate.
- b. All utility enterprise funds shall be self-supporting, generating enough revenue to pay for all operating, debt, and capital. 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. Because of the vital importance of water, sewer, and storm water as public services, which are heavily impacted by Federal and State regulations. Every effort will be made to provide a minimum level, minimum cost alternative to all utility customers.

#### 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. On a periodic basis, the Fee Schedule, as adopted by Resolution, may be amended in conjunction with a budget development cycle.

#### 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 for the city. Construction sales tax should 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 which should be recorded to the general fund.
- c) Utility taxes are recorded within the General Fund apart from 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.

#### a. 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.
- To ensure compliance with all applicable policies and regulations of the City, the State, and Federal Government.

### 4.2 Efficiency

The City will make efficient use of limited resources and will continually look for and implement the most 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.

##### **a. 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. A manager, department director, Finance Director, City Administrator or Mayor may reduce or revoke these privileges at any time.

##### **b. Auditing Officer**

Pursuant to Ch. 42.24.080 and Ch. 42.24.180 RCW, claims presented for payment to the City Council 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.

##### **c. 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 Purchasing 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.

- a. All contractual obligations, including zero-dollar contracts, are subject to compliance.
- b. All purchases should be made per the Purchasing and Contract Commitment Threshold and shall include requirements for acquiring quotes, estimates and competitive bidding.
- c. 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 and has the sole authority to waive purchasing procedures, but only to the extent as authorized by State Law.
- d. The Mayor may in their discretion bring any contract forward for approval by the city council, notwithstanding the authority delegated to the Mayor by this policy.

#### **4.6 Purchasing Thresholds and Commitment Levels**

RCW requires various competitive bid 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.

- a. Minor Contracts. A minor contract may be defined by at least one of the following conditions:
  - 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.
  - Contracts with third parties renewing an existing contract for services on the same or substantially similar terms as the existing contract.
  - Contracts creating no financial liability on the part of the city that are for the sole purpose of becoming eligible to receive revenues.
  - 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
  - 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.
- b. Purchasing 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
<b><i>Materials, Supplies, &amp; Equipment</i></b>				
Materials, Supplies, & Equipment (Including Capital Equipment)	Under \$1,000	<u>Purchasing Card</u>	Authorized Staff	None <sup>1</sup>
	\$1,000-\$7,500	<u>Purchasing Card</u>	Authorized Staff	Manager
	Over \$7,500-\$15,000	<u>Purchasing Card</u> , 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
<b><i>Personal Services</i></b>				
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

PROCUREMENT CATEGORY		DOLLAR LIMIT	Procedural Requirement(s)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
		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
<b>Technology Systems &amp; Services</b>					
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
Technology Systems & Services		Over \$50,000	Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Mayor or City Administrator	City Council
<b>Public Works</b>					
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

PROCUREMENT CATEGORY	DOLLAR LIMIT	Procedural Requirement(s)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
	Over \$350,000	Formal Competitive Bid	Mayor or City Administrator	City Council
<b><i>Amendments &amp; Change Orders</i></b>				
Contract Amendments (Services)	No Value Change	None <sup>2</sup>	Manager	Department Director
	Under \$50,000, cumulatively	None <sup>2</sup>	Department Director	Mayor or City Administrator
	Over \$50,000, cumulatively	None <sup>2</sup>	Mayor or City Administrator	City Council
Change Orders (Public Works)	No Value Change	None <sup>2</sup>	Manager	Department Director
	Under \$50,000, cumulatively	None <sup>2</sup>	Department Director	Mayor or City Administrator
	Over \$50,000, cumulatively	None <sup>2</sup>	Mayor or City Administrator	City Council

<sup>1</sup>While 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.

<sup>2</sup>While 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.

#### 4.7 Purchasing Controls & Methods

Primary responsibility and authority for the expenditure of monies 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.

##### a. 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.

#### 4.8 Exemptions to Purchasing and Commitment Thresholds

##### a. 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.

#### **b. 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.

#### **c. Insurance and Bonds**

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

#### **d. 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**

To maintain compensation packages that may be competitive with other public sector employers, market influences, and that are sufficient to attract and retain quality employees. 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 as agreed too.

#### **a. 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 given 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

### a. Link the budget to long-term, strategic financial plans

The City's budget will 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.

### 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.

### c. Prioritize programs and services

The city will 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.

### 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.

### 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. At no time, will the biennial budget be balanced at the expense of long-term financial health.

## 5.3 Budget Scope & Basis

The City will adopt budgets for all funds, apart from the general fund which will be budgeted at the functional classification level on a biennial basis per Washington State law. 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 will be 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

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. Recurring revenue should equal or exceed recurring expenditures in both the proposed and adopted budgets. If a structural imbalance occurs, then a plan will 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-recurring expenditures if the fund reserve targets are met.

## 5.5 Cost Allocation

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

### a. References Guides

OMB Circular A-87 (ASMB\_C-10), "Cost Principles for State, Local, and Indian Tribe Governments." Provides principles and standards for determining costs for federal awards, including grants.

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..."

### b. Cost Allocation 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).

### c. 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. Only costs allowable for allocation in accordance with the requirements of OMB Circular A-87 shall be included in the cost allocation plan to meet federal grant cost allocation requirements. The city should be guided by reference authorities when creating the cost allocation plan ensure that only allocable costs are included.

As part of the biennial budget development process, costs will be allocated based on the projected year budget forecast. Biennially, an adjustment or true up will be completed for the previous year's difference between budget-to-actual results or allocated based on actual costs. The true up will occur as part of the year-end financial reconciliations in preparation for the annual audit.

## 5.6 Budget Amendments

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

### a. Administrative Budget Adjustments

Allocation adjustments within 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. 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.

### **5.7 Service Levels and Funding**

The City will endeavor 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.

#### **a. Non-Profit 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 will 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 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.

#### **a. 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 will be cost out and included as budgetary decision criteria through the Internal Service Fund designated for Fleet, Facility, and Information Technology maintenance, repair, replacement, and acquisition of new.

### **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 operating 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 on the city website and 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 the quarter.

## 6.0 CAPITAL BUDGET

### 6.0 Objective

The City of Snoqualmie Capital Budget, which is a part of the biennial budget will have a major impact on 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 will 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
- Ensure appropriate planning efforts to changing demands on a diverse 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

a. Capital Outlay is expenditures for small minor projects, equipment, fleet or facility replacements and small and attractive assets. Capital outlay expenditures are tracked in operating funds or internal service funds,

b. Capital Programs are large asset preservation activities that occur annually such as street resurfacing, playground replacements or trail replacements that extend the useful life of the capital asset

c. Capital Projects are new or replacement of large infrastructure and city facility assets such as new streets, parks, trails, and utility systems.

### 6.2 Capital Improvement Plan (CIP)

The Capital Improvement Plan (CIP) describes the capital investments the city intends to make over a period of six years with a long-term outlook extending twenty years and is developed from information in master and functional plans (i.e., water, sewer and stormwater plans, parks, recreation, and open space (PROS) wherever capital projects and programs are identified in those plans. The CIP will serve as a comprehensive guide for all capital projects – based on asset types - and will address capital infrastructure improvements, capital equipment needs, and the effect on the City's resources.

The City Council will update the CIP biennially. The off year of the budget cycle will allow 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 will be recommended for incorporation into the upcoming biennial g budget as capital project budget line items. The operating budget will refer to the CIP for detailed project information. Subsequent years of the CIP are for planning purposes only and may be altered as they

advance toward the budget inclusion year. Capital appropriations are authorized by council at the fund 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 will be initially ranked by departments. 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 update, will modify and/or finalize project rankings. Funding is a critical component of the criteria and ranking schedule. In addition to project scoring, projects need an overall description, justification for the project and the connection to a master plan or strategic plan reference as needed. Projects shall also be identified as unfunded, partially funded, or fully funded.

### 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, right-of-way, design, permitting, inspections, mitigation, construction, in-house staff time, inflationary costs and contingency shall be included in the project identification.

#### a. 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 used by the Snoqualmie City Council 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

#### b. Funding Source Cash Flow

Funding sources, such as REET or Mitigation, will be reviewed as part of the biennial CIP development process for sufficient cash flow and long-term impact on the fund. 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.

### 6.5 Capital Cost Thresholds

- a. 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.

b. Capital projects expenditures over **\$50,000** and/or having a useful life of five years or more 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.

c. Capital programs expenditures over \$50,000 annually should be included in the CIP.

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

### **6.6 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

### **6.7 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.

### **6.8 Planning Process**

The capital budget and CIP development process will begin prior to the biennial budget development process. The Mayor and Administration will 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.

## **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 inter-fund 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 Inter-Fund Loans as per the BARS Manual Part 3, Chapter 4, Interfund Transactions, Section 1
- Issuance of Councilmanic Bonds to fund proprietary capital infrastructure projects such as water, sewer, and storm water
- Issuance of Councilmanic Bonds for capital projects that generate adequate revenues from user fees to support operations and or debt service requirements
- Issuance of Councilmanic Bonds for capital projects that are authorized to be supported by the General Fund 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 will 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:

**a. 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.

**b. 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 a 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 recurring available resources.

### 9.1 Model Objective

A long-term Financial Model that integrates the 6- year Capital Improvement Plan (CIP) and includes at least six (6)-years for utility enterprise funds should be utilized by the City Council, Mayor, and Administration in strategizing and aligning financial capacity with the City Council Strategic Plan. The long-term financial model serves as a foundation for conversations regarding allocation of resources and project planning. The forecasting model utilized will be conservatively objective to minimize the risk of being too optimistic in forecasting revenue sources.

The model will include an analysis of historical, current, and future year's financial environment, revenue, operating and capital expenditure forecasts, debt positions and affordability analysis. 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.

The City Council will demonstrate their independence from the administration by establishing financial management policy and directly communicating 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

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- 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. 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 at 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 surplus by the City Council by resolution.

#### **a. 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 surplus after a public hearing and subsequent City Council resolution.

## **11.0 RISK MANAGEMENT**

The City will 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.

## **12.0 PERFORMANCE MANAGEMENT**

Placeholder for Performance Management and Performance Measurements when implemented in conjunction with the Strategic Plan.

## **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 Approved on: Date TBD– Resolution xxxx**

This policy replaces separate, previously adopted policies and/or procedures regarding revenue management, procurement and contract management, fund reserves, purchasing or commercial

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credit cards, asset management policies or any other policy regarding financial management and financial procedures. Snoqualmie Municipal Code should be repealed or updated accordingly.

*Item 3.*



# 2022 FINANCE & ADMINISTRATION WORK PLAN

Item 4.

Items are not listed in any particular order. Agenda items & meeting dates are subject to change.

UPDATED: 9/14/2022 5:41 PM

OCTOBER 4 - FINANCE & ADMINISTRATION COMMITTEE, 6:30 PM	AGENDA FRI
TOPIC	STAFF
Minutes:	
Warrants: Claims Report	Drew Bouta
Discussion: Finance & Administration Work Plan	
Draft City Council Agenda	

OCTOBER 18 - FINANCE & ADMINISTRATION COMMITTEE, 6:30 PM	AGENDA FRI
TOPIC	STAFF
Minutes:	
Warrants: Claims Report	Drew Bouta
AB22-076: 2023-2024 Biennial Budget – Review and Deliberations of Proposed Budget	All Dept Directors
Discussion: Finance & Administration Work Plan	
Draft City Council Agenda	

NOVEMBER 8 - FINANCE & ADMINISTRATION COMMITTEE, 6:30 PM	AGENDA FRI
TOPIC	STAFF
Minutes:	
Warrants: Claims Report	Drew Bouta
AB22-076: 2023-2024 Biennial Budget – Review and Deliberations of Proposed Budget	
Discussion: Finance & Administration Work Plan	
Draft City Council Agenda	

NOVEMBER 22 - FINANCE & ADMINISTRATION COMMITTEE, 6:30 PM	AGENDA FRI
TOPIC	STAFF
Minutes:	
Warrants: Claims Report	Drew Bouta
Discussion: Finance & Administration Work Plan	
Draft City Council Agenda	

DECEMBER 6 - FINANCE & ADMINISTRATION COMMITTEE, 6:30 PM	AGENDA FRI
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TOPIC	STAFF
Minutes:	
Warrants: Claims Report	Drew Bouta
Discussion: Finance & Administration Work Plan	
Draft City Council Agenda	

**DECEMBER 20 - FINANCE & ADMINISTRATION COMMITTEE**  
**PURSUANT TO COUNCIL ACTION TAKEN FEBRUARY 28, 2022**  
**NOTICE:**

**OTHER ITEMS TO BE SCHEDULED:**

1. Internal control matters
  - Discussion of internal controls implementing purchasing matrix and related policies
  - Administration update of Clark Number recommendations
2. Review of Whistleblower policies
3. Travel Policy
4. Financial Reporting
5. Ethics Ordinance – Comprehensive review of ethics policies and practices
6. Council Rules of Procedure
7. Enterprise Resource Planning Project Update



## Finance & Human Resources Department

Item 6.

**Jennifer Ferguson, Director**  
38624 SE River St. | PO Box 987  
Snoqualmie, Washington 98065  
(425) 888-1555 | [jferguson@snoqualmiewa.gov](mailto:jferguson@snoqualmiewa.gov)

**DATE:** September 20, 2022  
**TO:** Finance & Administration Committee  
**FROM:** Jen Ferguson, Finance & HR Director  
**SUBJECT:** SAMPLE – Snoqualmie Financial Performance Reporting

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The purpose of this memo is to present a sample of a financial performance report that would be prepared after the end of each fiscal quarter and year-end to inform the City Council of the financial health of the City. Proposed Financial Management Policy includes a section describing that this type of reporting be prepared and presented to the City Council.

The finance department has prepared a sample report, included with this memo, that is envisioned to accomplish this reporting requirement and desires the F&A Committee's feedback on proposed reporting format, sections included and financial data that they would like to review.

# FINANCIAL PERFORMANCE REPORT

As of End of Quarter date/year

## Abstract

The Snoqualmie Finance Department endeavors to provide transparent, accurate financial information, maintain the City's fiscal health, guide adherence to Financial Policy, and manage financial service operations with a high level of customer service

Jen Ferguson

jferguson@snoqualmiewa.gov



**FINANCE DEPARTMENT**

38624 SE River Street  
PO Box 987  
Snoqualmie, WA 98065

Office: 425-888-1555  
Fax: 425-831-6041

[www.snoqualmiewa.gov](http://www.snoqualmiewa.gov)

**DATE:**

**TO:** Snoqualmie City Council

**FROM:** Jen Ferguson, Interim Finance Director

**SUBJECT:** Financial Performance Report as of period ending, 2022











Attached is the quarterly Financial Performance Report for the period ending June 30, 2022. This report presents the General, Special Revenue, Non-Utilities CIP, Utilities CIP, Debt Service, and Internal Service Funds. The purpose of this report is to compare actual expenditures and revenues to the 2022 Amended Budget and to discuss reasons for variances.

**Notable items:**




- General Fund revenues were ... which is ... Than last year and ... than the expected budget. This was primarily driven by ...
- General fund expenditures are ... as of the quarter end, compared to ... last year and ... than the amount budgeted. This is due to ...
- Other changes ...
- In February, the Bureau of Labor Statistics published the CPI, Seattle area, which provides the basis for most inflationary and cost-of living adjustments (COLA) as up 1.7% over the past two months, and up 8.1% from a year ago. Inflation is currently impacting the costs of services, construction materials, wages, and other goods the city purchases. Inflationary pressures remain highly uncertain in the near and long terms.

**A. Brief Table of Contents in an Inset Bar**

**B. Scorecard or Indicator Page with red/yellow/green indicators or + or - of variance.**

- Reserves and Fund Balance
  - Reserve Target – General Fund 
  - Reserve Target – Utility Enterprise Fund 
  - Reserve Target – Special Revenues 
  - Reserve Target – Capital Funds 
- General Fund Revenue Performance as Compared to Budget 
- General Fund Expenditures as Compared to Budget 
- Community Development Services Revenue vs Expenditure Actuals 
- Defined Indicator 
- Defined Indicator 
- Defined Indicator 

Indicator Legend:

-  Positive variance or negative variance of <1%
-  Negative variance of 1-4%
-  Negative variance of >4%

**C. Financial Performance**

- a. Quarterly Summary Revenues, Expenditures and Fund Balance
  - i. All funds, with foot notes
  - ii. Table Here

## b. Financial Ratios –example below

## City of Name

## Government Financial Health: Ratio Analysis

Ratio	2014	General Fund 2015	2016	Significance
<b>Financial Position</b>				
Short-Run Financial Position	0.3	0.3	0.3	A higher ratio suggests larger reserves for dealing with unexpected resource needs in the long run.
Liquidity	5.0	8.5	6.3	A high ratio suggests a greater capacity for paying off short-term obligations.
<b>Financial Performance</b>				
Operating Margin	0.06	0.13	0.08	A low ratio suggest basic government services are more self-sufficient through charges, fees, and grants.
Net Asset Growth	0.17	0.23	0.05	A high ratio suggests annual costs are being adequately financed and the financial condition is improving.
<b>Budget Solvency</b>				
Own Source Revenues	0.03	0.03	0.04	A low ratio suggests the government is not heavily reliant on intergovernmental aid.
Near-Term Solvency	0.02	0.04	0.05	A low ratio suggests outstanding obligations can be more easily met with annual revenues
<b>Long-term Solvency</b>				
Debt Burden	\$ 959	\$ 904	\$ 789	A low per capita suggests less burden on taxpayers and greater capacity for additional borrowing.
Debt Coverage	0.19	0.10	0.09	A low ratio suggests general governmental long-term debt can be more easily repaid when it comes due
Capital Outlay Condition	0.00	0.00	0.0	A high ratio suggests a government is keeping pace, on average, with the replacement of worn stock

## c. Financial Indicators -example below

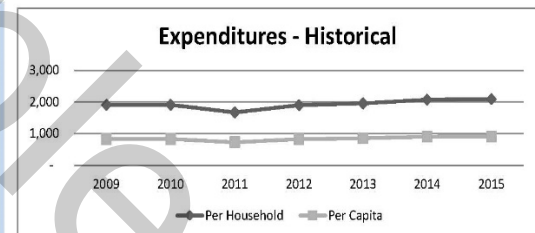
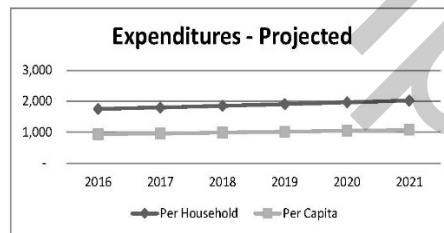
## INDICATOR 2

## Expenditures per Capita

## Warning Trend:

Increasing net operating expenditures per capita

## Formula:

$$\frac{\text{total operating expenditures \& transfers}}{\text{population}}$$


Fiscal Year	2016	2017	2018	2019	2020	2021	2009	2010	2011	2012	2013	2014	2015
Net operating expenditures and transfers	8,800,033	9,064,034	9,335,955	9,616,034	9,904,515	10,201,650	7,550,104	7,549,920	6,699,636	7,614,150	7,849,332	8,367,267	8,547,727
Consumer price index	236.5	240.3	244.1	248.1	252.0	256.1	214.5	218.1	224.9	229.6	233.0	236.7	236.5
Net operating expenditures & transfers per inflation	37,206	37,719	38,239	38,765	39,300	39,841	35,193	34,624	29,784	33,164	33,694	35,344	36,140
Current population	9,425	9,500	9,500	9,500	9,500	9,500	9,060	9,098	9,200	9,215	9,220	9,270	9,385
Current households	5,025	5,045	5,050	5,050	5,050	5,050	3,959	3,959	4,013	4,017	4,019	4,040	4,085
Per Capita Expenditures	934	954	983	1,012	1,043	1,074	833	830	728	826	851	903	911
Per Household Expenditures	1,751	1,797	1,849	1,904	1,961	2,020	1,907	1,907	1,669	1,895	1,953	2,071	2,092

## Description:

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the residents' collective personal income. From a different perspective, if the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity—that is, that the government is spending more real dollars to support the same level of services.

**D. General Fund Budget vs Actual**

- a. Revenues and expenditures as of quarter end, as compared to budget. Presentation can include year-end projection alongside actual quarter end balance.
- b. Graphs
  - i. Include historical graphs for prior 5-to-10-year period to show trends
- c. Narrative, addressing noteworthy variances & change in fund balance.
- d. General Fund Revenues by type, in graph form. Brief explanation for each.

**E. Special Revenue Funds Budget vs Actual**

- a. Revenues and expenditures as of quarter end, as compared to budget. Presentation can include year-end projection alongside actual quarter-end balance.
- b. Graph to follow form of above graph.
  - i. Include historical graphs for prior 5-to-10-year period to show trends
- c. Narrative includes resource explanation, notable events, variances

**F. Utility Operating Funds Budget vs Actual**

- a. Revenues and expenditures as of quarter end, as compared to budget. Presentation can include year-end projection alongside actual quarter-end balance.
- b. Graph to follow form of above graph.
  - i. Include historical graphs for prior 5-to-10-year period to show trends
- c. Narrative includes resource explanation, notable events, variances

**G. Non-Utility CIP Budget vs Actual**

- a. Revenues and expenditures as of quarter end, as compared to budget. Presentation can include year-end projection alongside actual quarter-end balance.
- b. Graph to follow form of above graph.
- c. Narrative includes resource explanation, notable events, variances

**H. Utility CIP Budget vs Actual**

- a. Revenues and expenditures as of quarter end, as compared to budget. Presentation can include year-end projection alongside actual quarter-end balance.
- b. Graph to follow form of above graphs.
- c. Narrative includes resource explanation, notable events, variances

**I. Debt Service**

- a. Pertinent graphs
- b. Notable changes

**J. Investment Portfolio**

- a. Pertinent graphs
- b. Notable changes

**K. Staffing Overview**

- a. Salary & Benefit expenditures only as of quarter end, compared to budget
- b. Table show current FTEs (new staffing count report) compared to approved FTEs – to show vacancies –

**L. Appendix**

- a. Link to Adopted Biennial Budget Document (when adopted)
- b. Link to Financial Management Policies (when adopted)
- c. Other links to resources for elected officials
- d. Glossary



**CITY OF SNOQUALMIE**  
**CITY COUNCIL REGULAR HYBRID MEETING**  
**Monday, September 26, 2022, at 7:00 PM**  
**Snoqualmie City Hall, 38624 SE River Street & Zoom**

**MAYOR & COUNCIL MEMBERS**

Mayor Katherine Ross

Councilmembers: Ethan Benson, Cara Christensen,  
 Bryan Holloway, Jo Johnson, Matthew Laase,  
 James Mayhew, and Robert Wotton

*This meeting will be conducted in person and remotely using teleconferencing technology provided by Zoom.*

**Join by Telephone:** To listen to the meeting via telephone, please call **253.215.8782** and enter Webinar ID **813 0614 8787** and Password **1800110121** if prompted.

Press \*9 to raise your hand to speak. Raising your hand signals the meeting moderator that you have a comment.  
 Press \*6 to mute and unmute.

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- 3) If prompted for Webinar ID, enter **813 0614 8787**; Enter Password **1800110121**
- 4) Please confirm that your audio works prior to participating.

**CALL TO ORDER & ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**AGENDA APPROVAL**

**PRESENTATIONS AND PROCLAMATIONS**

**Appointments**

**Presentations**

1. Snoqualmie Fire Department: Recognition of Tomm Munro, introduction of new volunteer firefighters, recognition of firefighters Hughes and Stevens.

**Proclamations**

2. **AB22-133:** Proclamation No. 22-16 Childhood Cancer Awareness Week

**PROPOSED Action:** Mayor proclaims September 25, 2022 – October 1, 2022 as Childhood Cancer Awareness Week in Snoqualmie.

**PUBLIC COMMENTS AND REQUESTS FOR ITEMS NOT ON THE AGENDA**

**CONSENT AGENDA**

3. Approve the City Council Meeting Minutes:

- a) September 8, 2022 Special Meeting
- b) September 12, 2022 Roundtable

c) September 12, 2022 Regular Meeting

d) September 13, 2022 Special Meeting

4. Approve the Claims Approval Report dated 9-26-2022

## ORDINANCES

5. **AB22-100:** School Impact Fees for 2023

### **PROPOSED COUNCIL Action:**

(For 9/26/2022) No action; this ordinance is for introduction only.

(For 10/10/2022) Move to adopt Ordinance 1266, Adopting Snoqualmie Valley School District School Impact Fees for 2023.

## COMMITTEE REPORTS

### **Public Safety Committee:**

### **Community Development Committee:**

### **Parks & Public Works Committee:**

6. **AB22-127:** Amendment No. 1 with Otak for Design of Kimball Creek Bridges Repair
7. **AB22-129:** Task Order No. 3 with Tetra Tech for Meadowbrook Bridge Load Rating Update
8. **AB22-134:** Consultant Services Agreement with KPG for Design of Snoqualmie Parkway Rehabilitation Project
9. **AB22-138:** Parametrix Community Center Project
10. **AB22-117:** Riverwalk Commerce Grant Acceptance

### **Finance & Administration Committee:**

11. **AB22-074:** Financial Management Policy Updates
12. **AB22-099:** Resolution No. 22-1625. Adopting of Snoqualmie Valley School District Capital Facility Plan 2022-2027

### **Committee of the Whole:**

## REPORTS

13. Mayor's Report
14. Commission/Committee Liaison Reports

## CLOSED/EXECUTIVE SESSION

15. Possible Executive Session pursuant to RCW 42.30.110(1)(i)(ii) and/or (iii), to discuss with legal counsel:
  - (ii) Litigation that the agency reasonably believes may be commenced by or against the agency, the governing body, or a member acting in an official capacity; or (iii) Litigation or legal risks of a proposed action or current practice that the agency has identified when public discussion of the litigation or legal risks is likely to result in an adverse legal or financial consequence to the agency.

No action is anticipated following conclusion of the closed and/or executive session(s).

## ADJOURNMENT



**CITY COUNCIL SPECIAL HYBRID MEETING, 6:00 PM**  
**Tuesday, September 27, 2022**  
**Snoqualmie City Hall, 38624 SE River Street & Zoom**

**MAYOR & COUNCIL MEMBERS**

Mayor Katherine Ross

Councilmembers: Ethan Benson, Cara Christensen,  
 Bryan Holloway, Jo Johnson, Matthew Laase,  
 James Mayhew, and Robert Wotton

*This meeting will be conducted in person and remotely using teleconferencing technology provided by Zoom.*

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- 3) If prompted for Webinar ID, enter **813 0614 8787**; Enter Password **1800110121**
- 4) Please confirm that your audio works prior to participating.

**CALL TO ORDER & ROLL CALL**

**AGENDA APPROVAL**

**SPECIAL BUSINESS**

1. AB22-076: Mayor's Proposed 2023-24 Biennial Budget - Department Presentations

**ADJOURNMENT**