



FINANCE & ADMINISTRATION COMMITTEE MEETING

Tuesday, December 02, 2025, at 6:00 PM

Snoqualmie City Hall, 38624 SE River Street & Zoom

COMMITTEE MEMBERS

Chair: Bryan Holloway

Councilmembers: Jolyon Johnson and Cara Christensen

This meeting will be conducted in person and remotely using Zoom.

Join by Telephone: To listen to the meeting via telephone, please call **253.215.8782** and enter Webinar ID **880 1897 0598** and Password **1830050121** if prompted.

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CALL TO ORDER & ROLL CALL

AGENDA APPROVAL

PUBLIC COMMENTS (online public comments will not be taken).

MINUTES

1. Approval of the minutes dated November 18, 2025.

APPROVAL OF WARRANTS / CLAIMS

2. Consideration of Claims Report dated December 8, 2025.

AGENDA BILLS

3. **AB25-089:** Resolution Amending Financial Management Policy
4. **AB25-114:** Madrona Law Contract Amendment
5. **AB25-112:** K&L Gates Budget Authorization

DISCUSSION

6. Totem Pole Discussion
7. Council Chambers Mural Discussion

8. Future Meeting Agenda Items (Informational Only):

- a. 2026 Council Retreat Planning
- b. 2026 Legislative Priorities
- c. 2026 Lodging Tax Allocations
- d. Resolution Adopting Strategic Plan
- e. Ordinance Amending SMC to Align with Financial Management Policy

CITY COUNCIL AGENDA REVIEW

9. Review Draft City Council Agenda dated December 8, 2025.

ADJOURNMENT



FINANCE & ADMINISTRATION COMMITTEE MEETING MINUTES NOVEMBER 18, 2025

This meeting was conducted in person at Snoqualmie City Hall and remotely using Zoom.

CALL TO ORDER - Chair Bryan Holloway called the meeting to order at 6:00 pm.

Committee Members: Councilmembers Bryan Holloway, Cara Christensen, and Jo Johnson were present.

Mayor Katherine Ross was also present.

City Staff:

Mike Chambless, City Administrator; Dena Burke, City Attorney; Deana Dean, City Clerk; Fletcher Lacroix, IT Director; Drew Bouta, Finance Director; Janna Walker, Budget Manager; Robert Thrall, Legal Assistant; Jen Hughes, Deputy Finance Director; Jeff Hamlin, Parks & Public Works Director; and Jimmie Betts, IT Support.

AGENDA APPROVAL - The agenda was approved as amended, removing items #4 and #5 to the December 2, 2025, Finance & Administration Committee meeting.

PUBLIC COMMENTS – There were no public comments.

MINUTES – The minutes dated November 4, 2025, were approved as presented.

APPROVAL OF WARRANTS / CLAIMS – The claims report dated November 24, 2025, was approved to move forward at the November 24, 2025, City Council meeting on the consent agenda.

AGENDA BILLS

3. **AB25-109:** Appointment of Municipal Court Judge. Introduction by City Clerk Dean. Additional information provided by City Attorney Burke. This item is approved to move forward at the November 24, 2025, City Council meeting on the consent agenda
4. **AB25-112:** Authorization for Continued Legal Services with K&L Gates. This item was removed from the agenda.
5. **AB25-114:** Agreement for Attorney Legal Services with Madrona Law PLLC. This item was removed from the agenda.

DISCUSSION

6. Future Meeting Agenda Items. Informational Only.

CITY COUNCIL AGENDA REVIEW

14. Review Draft City Council Agenda dated November 24, 2025. The November 24, 2025, City Council agenda was approved as amended.

ADJOURNMENT

The meeting was adjourned at 6:17 pm.

Minutes prepared by Deana Dean, City Clerk.

Recorded meeting audio is available on the city website after the meeting.

Minutes approved at the_____, 2025, Finance & Administration Committee Meeting.

DRAFT



Drew Bouta, Director of Finance

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Snoqualmie, Washington 98065

(425) 888-1555 | dbouta@snoqualmiewa.gov

To: City Council
Finance & Administration Committee

From: Drew Bouta, Director of Finance

Date: December 8, 2025

Subject: CLAIMS REPORT
Approval of payments for the period: October 7, 2025, through November 18, 2025

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 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 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 & Administration Committee meeting. Following the 48-hour review period, the Finance & 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 summarized in the table below.

ANALYSIS

All payments made during these periods were found to be valid claims against the city. 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:

- Warrant: paper negotiable instruments, very much like, although legally distinct from, checks
- Commercial Credit Card: as authorized by Financial Management Policy
- Electronic Funds Transfer (EFT). EFTs are electronic banking transactions (no paper instrument) of two basic types: (1) Automated Clearing House (ACH) for Electronic Fund Transfer (EFT) and (2) Wire Transfers a direct transfer between bank accounts

The foregoing amounts were budgeted in the 2025-2026 biennial budget, and sufficient funds are available to cover these payments, as appropriate. Details pertaining to the individual vendor payments are available in documentation provided for the Finance & Administration Committee and subsequent City Council review by accessing the following link on the city website: [Claims Report](#)

CITY OF SNOQUALMIE
Disbursements for Council Approval
Claims, Payroll and Miscellaneous

[illegible]

PAYROLL						
Date	Warrants			ACH		PAYROLL TOTAL
	From #	Thru #	Amount	Qty	Amount	
11/1/2025 - 11/15/2025				109	\$ 370,927.14	370,927.14
						-
						-
						-
Grand Total					370,927.14	

[illegible]

Total	1,468,584.98
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The following claims and payments were objected to by Finance Director: **NONE**
(Itemize claims/demands amounts and circumstances, and summarize reasons for objection)

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.

Drew Bonta

Nov 24, 2025

Drew Bouta, Director of Finance

Date _____

FINANCE & ADMINISTRATION COMMITTEE RECOMMENDATION: Approve / Not Approve

City of Snoqualmie

Claims presented to the City to be paid in the amount of \$181,433.37

For claims warrants numbered 86031 through 86081 & dated 11/12/2025

VENDOR NAME	ACCOUNT	ACCOUNT DESC	YEAR	PERIOD	TYPE	STATUS	AMOUNT	WARRANT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
AIR	510.24.053.51820.531300.	Repair & Maintenance Supplies	2025	10	INV	P	90.46	111225AP	86031	91615356	Facility Parts & Supplies replacement box 3/8" tub	8/15/2025	11/12/2025
AIR	510.24.053.51820.548000.	Repair & Maintenance Services	2025	10	INV	P	1,423.97	111225AP	86031	91616025	Fire Station Vehicle Exhaust fumes extraction syst	7/8/2025	11/12/2025
AMZONCAP	001.09.014.52210.531000.	Office Supplies	2025	11	INV	P	29.36	111225AP	86032	1D4K-QKFJ-MW6N	Mop, papertowels, trash bag, acrylic sign holders	10/27/2025	11/12/2025
AMZONCAP	001.09.014.52220.531340.	Custodial & Cleaning Supplies	2025	11	INV	P	90.41	111225AP	86032	1CMJ-HFL1-C7DL	Shop-Vac	10/29/2025	11/12/2025
AMZONCAP	001.09.014.52220.531340.	Custodial & Cleaning Supplies	2025	11	INV	P	127.40	111225AP	86032	1D4K-QKFJ-MW6N	Mop, papertowels, trash bag, acrylic sign holders	10/27/2025	11/12/2025
AMZONCAP	001.13.000.51810.531080.	First Aid Cabinet Supplies	2025	11	INV	P	15.90	111225AP	86032	1CK9-XYDK-GTK1	Eye irrigation solution, Antiseptic towelettes	10/14/2025	11/12/2025
AMZONCAP	001.12.028.57680.531000.	Office Supplies	2025	11	INV	P	70.61	111225AP	86032	1W9C-VDJV-7GJ4	(32) Asstd. view & style calendars for PW staff	10/23/2025	11/12/2025
AMZONCAP	001.16.035.54230.531000.	Office Supplies	2025	11	INV	P	70.61	111225AP	86032	1W9C-VDJV-7GJ4	(32) Asstd. view & style calendars for PW staff	10/23/2025	11/12/2025
AMZONCAP	401.18.037.53481.531000.	Office Supplies	2025	11	INV	P	9.82	111225AP	86032	1Q9G-MDM6-3T9G	Protective case for city phone - Hebel	8/13/2025	11/12/2025
AMZONCAP	401.18.037.53481.531000.	Office Supplies	2025	11	INV	P	70.61	111225AP	86032	1W9C-VDJV-7GJ4	(32) Asstd. view & style calendars for PW staff	10/23/2025	11/12/2025
AMZONCAP	402.20.040.53580.531000.	Office Supplies	2025	11	INV	P	15.18	111225AP	86032	13CJ-3616-RH9D	Logitech Unifying Receiver USB Plug Compatible	10/17/2025	11/12/2025
AMZONCAP	402.20.040.53580.531000.	Office Supplies	2025	11	INV	P	91.88	111225AP	86032	16YC-H1RP-4QPG	Keyboard replacement for L. Beach	10/23/2025	11/12/2025
AMZONCAP	402.20.040.53580.531000.	Office Supplies	2025	11	INV	P	70.61	111225AP	86032	1W9C-VDJV-7GJ4	(32) Asstd. view & style calendars for PW staff	10/23/2025	11/12/2025
AMZONCAP	403.22.050.53130.531000.	Office Supplies	2025	11	INV	P	70.61	111225AP	86032	1W9C-VDJV-7GJ4	(32) Asstd. view & style calendars for PW staff	10/23/2025	11/12/2025
AMZONCAP	403.22.050.53130.531300.	Repair & Maintenance Supplies	2025	11	INV	P	192.54	111225AP	86032	1NXH-NTHC-MK6Y	(2) Rugged, weatherproof Binoculars	8/12/2025	11/12/2025
AMZONCAP	403.22.030.53190.531000.	Office Supplies	2025	11	INV	P	70.61	111225AP	86032	1W9C-VDJV-7GJ4	(32) Asstd. view & style calendars for PW staff	10/23/2025	11/12/2025
AMZONCAP	403.22.030.53190.531300.	Repair & Maintenance Supplies	2025	11	INV	P	490.31	111225AP	86032	1DYH-QQFW-CKLK	Multi-function rangefinder/hypsometer for forestry	8/14/2025	11/12/2025
AMZONCAP	403.22.030.53190.531300.	Repair & Maintenance Supplies	2025	11	INV	P	192.54	111225AP	86032	1NXH-NTHC-MK6Y	(2) Rugged, weatherproof Binoculars	8/12/2025	11/12/2025
AMZONCAP	501.23.051.54868.531000.	Office Supplies	2025	11	INV	P	70.62	111225AP	86032	1W9C-VDJV-7GJ4	(32) Asstd. view & style calendars for PW staff	10/23/2025	11/12/2025
AMZONCAP	510.24.053.51820.531000.	Office Supplies	2025	11	INV	P	70.61	111225AP	86032	1W9C-VDJV-7GJ4	(32) Asstd. view & style calendars for PW staff	10/23/2025	11/12/2025
AUTOGATE	510.24.053.51820.548000.	Repair & Maintenance Services	2025	10	INV	P	6,816.26	111225AP	86033	243709	Repair rear parking gate police station	9/30/2025	11/12/2025
CALPORTL	310.13.701.59418.563006.	Facilities Maint - Construct	2025	10	INV	P	262.75	111225AP	86034	96952525	Storm system repair - 4"x8" quarry spalls	10/2/2025	11/12/2025
CENLINK	502.11.020.51888.542000.	Telephone/Cable Services	2025	10	INV	P	107.64	111225AP	86035	333555664	10/25 Snoqualmie Police /dispatch landline	10/9/2025	11/12/2025
Chicago Title	001.14.031.55860.541100.	Outside Legal Services - Gen	2025	10	INV	P	973.29	111225AP	86036	253108-SC-1	Litigation Guarantee, Vacant Land-Snoqualmie	10/8/2025	11/12/2025
City Wide	510.24.053.51820.548000.	Repair & Maintenance Services	2025	10	INV	P	172.72	111225AP	86037	42015011253	Pest control Sept 25 city hall	9/25/2025	11/12/2025
City Wide	510.24.053.51820.548000.	Repair & Maintenance Services	2025	10	INV	P	125.44	111225AP	86037	42015011254	Pest control Sept 25 public works	9/25/2025	11/12/2025
City Wide	510.24.053.51850.548200.	Custodial & Cleaning Services	2025	10	INV	P	4,998.60	111225AP	86037	STI015000172	Janitorial Services 4 major buildings-Sept 2025	9/26/2025	11/12/2025
CO	001.07.008.55720.531000.	Office Supplies	2025	10	INV	P	23.85	111225AP	86038	2377742-0	Office Supplies	10/2/2025	11/12/2025
CO	401.18.037.53481.531000.	Office Supplies	2025	10	INV	P	11.03	111225AP	86038	2377742-0	Office Supplies	10/2/2025	11/12/2025
CO	402.20.040.53580.531000.	Office Supplies	2025	10	INV	P	11.02	111225AP	86038	2377742-0	Office Supplies	10/2/2025	11/12/2025
CO	403.22.050.53130.531000.	Office Supplies	2025	10	INV	P	11.02	111225AP	86038	2377742-0	Office Supplies	10/2/2025	11/12/2025
COMP PD	001.08.009.52122.531000.	Office Supplies	2025	10	INV	P	104.81	111225AP	86039	2378697-0	Copy paper	10/7/2025	11/12/2025
COMP PD	001.08.009.52122.531340.	Custodial & Cleaning Supplies	2025	10	INV	P	388.66	111225AP	86039	2378694-0	Janitorial supplies	10/7/2025	11/12/2025
COMP PD	014.08.012.52122.531000.	Office Supplies	2025	10	INV	P	17.73	111225AP	86039	2379124-0	S. Tye correction tape, post it tabs	10/9/2025	11/12/2025
DOE	402.20.019.53510.548270.	License & Permit Fees	2025	10	INV	P	200.00	111225AP	86040	OP-26Holmes-6854	T. Holmes WW Operator renewal-2026	10/17/2025	11/12/2025
Evergreen Ford	501.23.051.54868.531301.	Repair Parts	2025	10	INV	P	649.12	111225AP	86041	5219753	Reartaillight bulb assembly (pd LED) #127 Det Car	10/8/2025	11/12/2025
Grange Supply	401.18.037.53481.531300.	Repair & Maintenance Supplies	2025	10	INV	P	145.57	111225AP	86042	767658	Mat for new service truck	8/13/2025	11/12/2025
Grange Supply	403.22.050.53130.531300.	Repair & Maintenance Supplies	2025	10	INV	P	72.60	111225AP	86042	764443	Ethanol free gas for mixed gas cans	5/12/2025	11/12/2025
Grange Supply	403.22.050.53130.531300.	Repair & Maintenance Supplies	2025	10	INV	P	30.86	111225AP	86042	767696	Straw bales for erosion protection - french drain	8/14/2025	11/12/2025
HD Fowler	310.13.701.59418.563006.	Facilities Maint - Construct	2025	10	INV	P	3,972.48	111225AP	86043	17142120	PPW Site Improvements - storm system repair	9/30/2025	11/12/2025
HD Fowler	310.13.701.59418.563006.	Facilities Maint - Construct	2025	10	INV	P	166.08	111225AP	86043	17142220	PPW Site Improvements - storm system repair	9/30/2025	11/12/2025
HD Fowler	310.13.701.59418.563006.	Facilities Maint - Construct	2025	10	INV	P	1,269.58	111225AP	86043	17145418	PPW Site Improvements - storm system repair	10/2/2025	11/12/2025
HD Supply Facil Main	510.24.053.51820.531300.	Repair & Maintenance Supplies	2025	10	INV	P	1,090.91	111225AP	86044	9241594973	Residential grade washing machine replacement-FS	10/1/2025	11/12/2025
HSI	001.09.014.52210.549100.	City-Sponsored Expenses	2025	10	INV	P	70.41	111225AP	86045	2346118	HIS Digital Cards for CPR Class 10/8/2025	10/15/2025	11/12/2025
JENKINS	310.13.701.59418.563006.	Facilities Maint - Construct	2025	10	INV	P	591.25	111225AP	86046	24933	PPW Site Improvements - storm system repair	9/30/2025	11/12/2025
Katherine Ross	001.01.001.51310.543000.	Training & Travel	2025	11	INV	P	36.40	111225AP	86047	Re KR 110425	Mileage to AWC Meeting-Woodinville on 10/31/25	11/4/2025	11/12/2025
KC 600	001.16.035.54250.541070.	Bridge Inspection Fees	2025	10	INV	P	361.14	111225AP	86048	145237-145237	Bridge Inspection Project #1121660	9/30/2025	11/12/2025
KCDA	510.24.053.51820.531340.	Custodial & Cleaning Supplies	2025	10	INV	P	2,193.47	111225AP	86049	300872103	Facility toilet, tri-fold, and paper towels.	10/3/2025	11/12/2025
KI 2	001.09.014.52220.531050.	Uniforms	2025	10	INV	P	221.24	111225AP	86050	23051-4	Fire - 12416 ATAC Shield 6' boot	10/15/2025	11/12/2025
Kissler	402.20.040.53580.548000.	Repair & Maintenance Services	2025	10	INV	P	2,297.90	111225AP	86051	11851	Haul biosolids - 10/3/25	10/6/2025	11/12/2025
KONEP	510.24.053.51820.548000.	Repair & Maintenance Services	2025	10	INV	P	1,851.69	111225AP	86052	871813734	CH Elevator maintenance, repair, L&I Inspection	10/1/2025	11/12/2025
LAWSONPR	402.20.040.53580.531910.	Operating Supplies	2025	10	INV	P	282.84	111225AP	86053	9312883055	Stock supplies for shop truck	10/8/2025	11/12/2025
LNCS	001.08.009.52122.531050.	Uniforms & Protective Gear	2025	10	INV	P	30.76	111225AP	86054	INV996604	G. Horejsi - Uniform clip on tie & bar	10/3/2025	11/12/2025
LOLM	001.13.117.51541.541110.	Public Prosecutor Services	2025	10	INV	P	6,302.00	111225AP	86055	Sept 2025	Snoqualmie Prosecutor - September 2025	9/30/2025	11/12/2025
LOUEDGE	001.07.008.55720.541060.	Design Services	2025	10	INV	P	540.00	111225AP	86056	COS-101025-A	City Academy Ad Design and Headshot Retouching	10/1/2025	11/12/2025
MCMMASTER	402.20.040.53580.531000.	Office Supplies	2025	10	INV	P	607.30	111225AP	86057	53246449	Steel Organizer - form sorter for worksheets	10/7/2025	11/12/2025
MCMMASTER	402.20.040.53580.531300.	Repair & Maintenance Supplies	2025	10	INV	P	208.63	111225AP	86057	53242051	Parts for rdt booster pump repair	10/7/2025	11/12/2025
Menke Jackson Beyer	001.02.002.51160.543000.	Training & Travel	2025	10	INV	P	2,000.00	111225AP	86058	093025	Council & BCC Training Presentation at Snoqualmie	9/30/2025	11/12/2025

Michael Liebetrau	001.08.009.52150.531310.	Gun Range Supplies	2025	11	INV	P	38.82	111225AP	86059 RE ML 110325	Towels for Gun Range/Sally Port Vehicle	11/3/2025	11/12/2025
NB AUTOG	001.08.009.52150.531300.	Repair & Maintenance Supplies	2025	10	INV	P	62.93	111225AP	86060 082872	Vehicle cleaning wipes and supplies	10/15/2025	11/12/2025
NB AUTOG	401.18.037.53481.531300.	Repair & Maintenance Supplies	2025	10	INV	P	51.18	111225AP	86060 082970	Socket Set	10/16/2025	11/12/2025
NB CHEVY	501.23.051.54868.548000.	Repair & Maintenance Services	2025	10	INV	P	420.04	111225AP	86061 CVC546903	Complete detail exterior/interior #4 motorpool	10/3/2025	11/12/2025
NHC	403.22.019.53110.541000.	Professional Svcs - General	2025	10	INV	P	6,648.75	111225AP	86062 33856	Stormwater Comp Plan Prof Svcs thru Sept, 2025	10/10/2025	11/12/2025
NHC	403.22.050.53145.541050.	Engineering Services	2025	10	INV	P	5,333.54	111225AP	86062 33858	Highflow Bypass Monitoring Support - Sept 2025	10/10/2025	11/12/2025
NHC	417.13.406.59431.541060.	Sandy Cove Bank Stabi - Design	2025	10	INV	P	1,860.00	111225AP	86062 33941	Sandy Cove Bank Restoration - Ph 2 - Design/Eng	10/20/2025	11/12/2025
NORSTAR	501.23.051.54868.531301.	Repair Parts	2025	10	INV	P	68.08	111225AP	86064 63125	Snow plow electrical connection cover replacements	10/9/2025	11/12/2025
ODP Bus Sol 32559	402.20.040.53580.531000.	Office Supplies	2025	10	INV	P	81.08	111225AP	86065 437585235001	Stamp for WRF office work	10/2/2025	11/12/2025
PB 179	001.13.000.51890.542300.	Postage & Freight	2025	10	INV	P	36.81	111225AP	86066 3321452353	PB Postage Machine Lease - 8/28/25 to 11/27/25	10/9/2025	11/12/2025
PB 179	001.13.000.59118.577001.	P-B Postage Machine Lease	2025	10	INV	P	535.92	111225AP	86066 3321452353	PB Postage Machine Lease - 8/28/25 to 11/27/25	10/9/2025	11/12/2025
PSE	001.10.017.52560.547100.	Electricity	2025	10	INV	P	264.85	111225AP	86067 257959 10/25	Account Number 200011257959	10/3/2025	11/12/2025
PSE	001.09.014.52250.547100.	Electricity	2025	10	INV	P	1,293.08	111225AP	86067 257959 10/25	Account Number 200011257959	10/3/2025	11/12/2025
PSE	001.12.028.57680.547100.	Electricity	2025	10	INV	P	181.76	111225AP	86067 002042 10/25	Account Number 300000002042	10/3/2025	11/12/2025
PSE	001.12.028.57680.547100.	Electricity	2025	10	INV	P	572.97	111225AP	86067 007355 10/25	Account 300000007355	10/6/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	253.20	111225AP	86067 001499 10/25	Account Number 300000001499	10/1/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	250.98	111225AP	86067 001499 9/25 #4	Account Number 300000001499	9/25/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	118.89	111225AP	86067 007355 10/25	Account 300000007355	10/6/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	43.38	111225AP	86067 431306 10/25	Account Number 2200024310306	10/1/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	12.23	111225AP	86067 456550 10/25	Account Number 220010456550	10/3/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	55.67	111225AP	86067 577403 10/25	Account Number 220020577403	10/3/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	71.47	111225AP	86067 577445 10/25	Account Number 220020577445	10/3/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	162.44	111225AP	86067 617464 10/25	Account Number 220004617464	10/3/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	1,450.16	111225AP	86067 639966 10/25	Account Number 220019639966	10/3/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	37.99	111225AP	86067 742043 10/25	Account Number 220018742043	10/3/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	69.80	111225AP	86067 780111 10/25	Account Number 220007780111	10/3/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	12.32	111225AP	86067 780137 10/25	Account Number 220007780137	10/3/2025	11/12/2025
PSE	001.16.035.54263.547100.	Electricity	2025	10	INV	P	22.00	111225AP	86067 943807 9/25	Account Number 220026943807	9/15/2025	11/12/2025
PSE	401.18.037.53481.547100.	Electricity	2025	10	INV	P	19,124.47	111225AP	86067 004220 9/25 #2	Account Number 300000004220	9/25/2025	11/12/2025
PSE	401.18.037.53481.547100.	Electricity	2025	10	INV	P	16.50	111225AP	86067 037989 10/25	Account Number 220019037989	10/3/2025	11/12/2025
PSE	401.18.037.53482.547100.	Electricity	2025	10	INV	P	11,200.16	111225AP	86067 004220 9/25 #2	Account Number 300000004220	9/25/2025	11/12/2025
PSE	401.19.039.53935.547100.	Electricity	2025	10	INV	P	1,749.68	111225AP	86067 002042 10/25	Account Number 300000002042	10/3/2025	11/12/2025
PSE	401.19.039.53935.547100.	Electricity	2025	10	INV	P	12.23	111225AP	86067 103385 10/25	Account Number 220027103385	10/3/2025	11/12/2025
PSE	401.19.039.53935.547100.	Electricity	2025	10	INV	P	262.22	111225AP	86067 436232 10/25	Account Number 220018436232	10/3/2025	11/12/2025
PSE	401.19.039.53935.547100.	Electricity	2025	10	INV	P	13.28	111225AP	86067 794782 10/25	Account Number 220014794782	10/3/2025	11/12/2025
PSE	402.20.045.53565.547100.	Electricity	2025	10	INV	P	33.54	111225AP	86067 007124 10/25	Account Number 300000007124	10/6/2025	11/12/2025
PSE	402.20.045.53565.547100.	Electricity	2025	10	INV	P	107.55	111225AP	86067 241392 10/25	Account Number 220026241392	10/3/2025	11/12/2025
PSE	402.20.045.53565.547100.	Electricity	2025	10	INV	P	92.00	111225AP	86067 241418 10/25	Account Number 220026241418	10/3/2025	11/12/2025
PSE	402.20.040.53580.547100.	Electricity	2025	10	INV	P	1,597.19	111225AP	86067 007355 10/25	Account 300000007355	10/6/2025	11/12/2025
PSE	402.20.040.53580.547100.	Electricity	2025	10	INV	P	1,747.49	111225AP	86067 010474 10/25	Account 300000010474	10/3/2025	11/12/2025
PSE	510.24.053.51820.547100.	Electricity	2025	10	INV	P	139.59	111225AP	86067 005615 10/25	Account 300000005615	10/3/2025	11/12/2025
PSE	510.24.053.51820.547100.	Electricity	2025	10	INV	P	180.04	111225AP	86067 007355 10/25	Account 300000007355	10/6/2025	11/12/2025
PSE	510.24.053.51820.547100.	Electricity	2025	10	INV	P	589.10	111225AP	86067 010474 10/25	Account 300000010474	10/3/2025	11/12/2025
PSE	510.24.053.51820.547100.	Electricity	2025	10	INV	P	1,050.63	111225AP	86067 133972 10/25	Account Number 220015133972	10/3/2025	11/12/2025
PSE	510.24.053.51820.547100.	Electricity	2025	10	INV	P	77.73	111225AP	86067 198066 10/25	Account Number 220007198066	10/3/2025	11/12/2025
PSE	510.24.053.51820.547100.	Electricity	2025	10	INV	P	30.72	111225AP	86067 198082 10/25	Account Number 220007198082	10/3/2025	11/12/2025
PSE	510.24.053.51820.547100.	Electricity	2025	10	INV	P	11.66	111225AP	86067 400820 10/25	Account Number 220012400820	10/3/2025	11/12/2025
PSE	510.24.053.51820.547100.	Electricity	2025	10	INV	P	138.91	111225AP	86067 549936 10/25	Account Number 200001549936	10/3/2025	11/12/2025
PSE	510.24.053.51820.547100.	Electricity	2025	10	INV	P	1,887.82	111225AP	86067 885592 10/25	Account Number 200020885592	10/3/2025	11/12/2025
PSRFA	501.23.051.54868.548000.	Repair & Maintenance Services	2025	10	INV	P	6,322.09	111225AP	86068 16513	Fire Apparatus Repair and Service Oct 25	10/1/2025	11/12/2025
PT	401.18.037.53481.548000.	Repair & Maintenance Services	2025	10	INV	P	18,447.78	111225AP	86069 15190	599 pump station repairs	10/16/2025	11/12/2025
Pye Barker	510.24.053.51820.548000.	Repair & Maintenance Services	2025	10	INV	P	1,223.42	111225AP	86070 IV00435695	Cellular communicator installation at Fire Station	2/17/2025	11/12/2025
Pye Barker	510.24.053.51820.548000.	Repair & Maintenance Services	2025	10	INV	P	709.80	111225AP	86070 IV00742066	Annual Fire Alarm testing & Inspection-PD	9/24/2025	11/12/2025
Pye Barker	510.24.053.51820.548000.	Repair & Maintenance Services	2025	10	INV	P	709.80	111225AP	86070 IV00742072	Annual Fire Alarm testing & Inspection-FireStation	9/24/2025	11/12/2025
Pye Barker	510.24.053.51820.548000.	Repair & Maintenance Services	2025	10	INV	P	682.51	111225AP	86070 IV00742095	Annual Fire Alarm testing & Inspection-City Hall	9/24/2025	11/12/2025
Pye Barker	510.24.053.51820.548000.	Repair & Maintenance Services	2025	10	INV	P	600.60	111225AP	86070 IV00742188	Annual Fire Alarm testing & Inspection-PPW Build	9/24/2025	11/12/2025
RH2	402.20.019.53510.541000.	Professional Svcs - General	2025	10	INV	P	7,126.57	111225AP	86071 102155	PM, Design, Casio tracking & review - thru 6/29/25	7/11/2025	11/12/2025
RH2	402.20.019.53510.541000.	Professional Svcs - General	2025	10	INV	P	4,966.38	111225AP	86071 102668	PM, Design, Casio tracking & review - thru 7/27/25	8/13/2025	11/12/2025
RH2	402.20.019.53510.541000.	Professional Svcs - General	2025	10	INV	P	2,314.22	111225AP	86071 103231	PM, Design, Casio tracking & review - thru 8/24/25	9/23/2025	11/12/2025
RH2	417.13.428.59434.541060.	Canyon Springs Improve Design	2025	10	INV	P	5,936.05	111225AP	86071 102155	PM, Design, Casio tracking & review - thru 6/29/25	7/11/2025	11/12/2025
RH2	417.13.428.59434.541060.	Canyon Springs Improve Design	2025	10	INV	P	2,588.30	111225AP	86071 102668	PM, Design, Casio tracking & review - thru 7/27/25	8/13/2025	11/12/2025
RH2	417.13.428.59434.541060.	Canyon Springs Improve Design	2025	10	INV	P	8,124.10	111225AP	86071 103231	PM, Design, Casio tracking & review - thru 8/24/25	9/23/2025	11/12/2025

Samantha Brumfield	001.03.003.51810.523200.	Wellness Program	2025	11	INV	P	17.16	111225AP	86072 RE SB 103025	Apple Cider Social	10/30/2025	11/12/2025
Siren Net	501.23.051.54868.531301.	Repair Parts	2025	10	INV	P	676.17	111225AP	86073 0285765	PW Pickup replacement LED lighthouse	10/13/2025	11/12/2025
Siren Net	501.23.052.59448.564000.	Fleet Vehicles & Equipment	2025	10	INV	P	2,079.71	111225AP	86073 0285697	ER&R upfit equipment strobe lighting #607 Fire	10/8/2025	11/12/2025
Siren Net	501.23.052.59448.564000.	Fleet Vehicles & Equipment	2025	10	INV	P	354.91	111225AP	86073 0285706	ER&R upfit equipment lighting packages #607 Fire	10/8/2025	11/12/2025
Siren Net	501.23.052.59448.564000.	Fleet Vehicles & Equipment	2025	10	INV	P	459.95	111225AP	86073 0285718	LED lights, light module-upfit replacement #607	10/9/2025	11/12/2025
Siren Net	501.23.052.59448.564000.	Fleet Vehicles & Equipment	2025	10	INV	P	224.08	111225AP	86073 0285744	LED lights, light module-upfit replacement #607	10/10/2025	11/12/2025
Siren Net	501.23.052.59448.564000.	Fleet Vehicles & Equipment	2025	10	INV	P	3,191.37	111225AP	86073 0285881	LED lights, light module-upfit replacement #607	10/17/2025	11/12/2025
Siren Net	501.23.052.59448.564000.	Fleet Vehicles & Equipment	2025	10	INV	P	191.32	111225AP	86073 0285943	LED lights, light module-upfit replacement #607	10/22/2025	11/12/2025
SOUNDPUB	001.05.005.51420.541320.	Legal Notices	2025	10	INV	P	231.72	111225AP	86074 SVR1020462	Public Notice-Snoqualmie Valley Record-R1-29634	10/3/2025	11/12/2025
SPOK	401.19.039.53935.542000.	Telephone/Cable Services	2025	10	INV	P	31.65	111225AP	86075 J0303878V	Monthly irrigation pager service	10/15/2025	11/12/2025
SVVC115	001.12.000.34730.347301.	Recreational Activity Fees	2025	10	INV	P	956.20	111225AP	86076 1082	Partial Return of 2024 XMas Tree Lot Deposit	10/15/2025	11/12/2025
THC	403.22.030.53190.545200.	Rent - Furniture & Equipment	2025	10	INV	P	2,566.20	111225AP	86077 35918186-001	Dump truck rental-SW work at old Girard Site	10/9/2025	11/12/2025
ULI	001.08.009.52122.522400.	LEOFF I Retiree Med & Premiums	2025	10	INV	P	85.50	111225AP	86078 2025-10	Group Insurance Premium Oct 2025	9/18/2025	11/12/2025
USAB	401.18.037.53482.531500.	Water Treatment Chemicals	2025	10	INV	P	132.40	111225AP	86079 INV00854976	PH buffer solution and electrode storage solution	10/13/2025	11/12/2025
VERMEER	501.23.051.54868.548000.	Repair & Maintenance Services	2025	10	INV	P	3,554.49	111225AP	86080 08117871	#718 Vermeer chipper drive belt replacement	9/4/2025	11/12/2025
VERMEER	501.23.051.54868.548000.	Repair & Maintenance Services	2025	10	INV	P	3,743.22	111225AP	86080 08118931	Chipper cutter knives, shear plate, drum bearing	10/16/2025	11/12/2025
WLACE	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	18.54	111225AP	86081 15316420	Ace leaf rake	10/7/2025	11/12/2025
WLACE	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	20.27	111225AP	86081 15316441	Paint supplies for painting x-walk bars	10/8/2025	11/12/2025
WLACE	001.16.035.54230.531300.	Repair & Maintenance Supplies	2025	10	INV	P	121.21	111225AP	86081 15316429	Paint supplies for X-walk bars	10/8/2025	11/12/2025
WLACE	401.18.037.53481.531300.	Repair & Maintenance Supplies	2025	10	INV	P	8.72	111225AP	86081 15316505	Wire Wheel	10/15/2025	11/12/2025
WLACE	403.22.030.53190.531300.	Repair & Maintenance Supplies	2025	10	INV	P	227.91	111225AP	86081 15316418	Paint & Supplies for painting over graffiti	10/7/2025	11/12/2025
WLACE	510.24.053.51820.531300.	Repair & Maintenance Supplies	2025	10	INV	P	91.58	111225AP	86081 15316249	Facility Parts and Art hanging supplies-city hall	9/18/2025	11/12/2025
WLACE	510.24.053.51820.531300.	Repair & Maintenance Supplies	2025	10	INV	P	19.49	111225AP	86081 15316268	Facility Parts and art hanging supplies-city hall	9/19/2025	11/12/2025
WLACE	510.24.053.51820.531300.	Repair & Maintenance Supplies	2025	10	INV	P	14.17	111225AP	86081 15316468	Drain clearing acid city hall sink	10/10/2025	11/12/2025
WLACE	510.24.053.51820.531300.	Repair & Maintenance Supplies	2025	10	INV	P	39.25	111225AP	86081 15316470	Lock stike place grinder & drumel bit	10/10/2025	11/12/2025

City of Snoqualmie

Claims presented to the City to be paid in the amount of \$4,967

For claims warrants numbered 86085 through 86085 & dated 10/22/2025

Teamsters	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	INV	P	4,967.00	102225PR	86085 Payroll 10/22/2025	Teamsters Dues - October	10/22/2025	10/22/2025
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City of Snoqualmie

Claims presented to the City to be paid in the amount of \$98,337.99

For claims warrants numbered 86086 through 86116 & dated 11/20/2025

AHBL, Inc.	001.14.031.55860.541000.	Professional Svcs - General	2025	10	INV	P	8,537.97	112025AP	86086 152369	On-Call & Land Use Planning Services 4/26-5/25/25	5/31/2025	11/20/2025
AMZONCAP	001.05.005.51420.531000.	Office Supplies	2025	10	INV	P	10.79	112025AP	86087 17X3-TNKM-7Q3X	desk lamp and wireless mouse	10/23/2025	11/20/2025
AMZONCAP	001.01.001.51310.531000.	Office Supplies	2025	10	INV	P	16.59	112025AP	86087 17X3-TNKM-7Q3X	desk lamp and wireless mouse	10/23/2025	11/20/2025
AMZONCAP	001.08.009.52122.531910.	Operating Supplies	2025	10	INV	P	32.75	112025AP	86087 14K4-9C6H-TL7Y	evidence tape (12 rolls)	10/24/2025	11/20/2025
CALPORTL	310.13.701.59418.563006.	Facilities Maint - Construct	2025	10	INV	P	409.58	112025AP	86088 96959758	PPW Facility Improvements, storm system repair	10/10/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	10.91	112025AP	86089 B408135	Trimmer Line	7/31/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	15.27	112025AP	86089 B408139	Pruning Blades	7/31/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	28.14	112025AP	86089 B408211	Graffiti Remover, scouring pads	8/1/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	45.79	112025AP	86089 B408498	(7) Cut Keys	8/5/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	11.99	112025AP	86089 B408533	Nitrile Gloves	8/5/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	23.46	112025AP	86089 B408565	Catalyst and SGL Connector	8/6/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	123.17	112025AP	86089 B408566	Paint, Foam rollers, Paint brushes, Paint Covers	8/6/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	66.58	112025AP	86089 B408576	Safety Glasses, trimmer line	8/6/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	4.14	112025AP	86089 B408607	Zinc Spring Snap Link	8/7/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	137.49	112025AP	86089 B409038	Cable Ties, Fence Post & driver, Mesh garden fence	8/13/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	47.79	112025AP	86089 B409043	Plaster, putty knife	8/13/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	49.09	112025AP	86089 B409126	(5) Gray TPR Caster/Brake	8/14/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	8.51	112025AP	86089 B409170	Washers	8/15/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	15.28	112025AP	86089 B409392	Wasp Killer	8/18/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	14.25	112025AP	86089 B409402	Utility Lighter, Shrink tube, Clear coat cable	8/18/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	4.63	112025AP	86089 B409416	Shrink Tube	8/18/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	12.10	112025AP	86089 B409467	Screw driver, Batteries	8/19/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	8.18	112025AP	86089 B409491	Zinc Scr Pin Shackle	8/19/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	56.19	112025AP	86089 B409526	Screw driver, Caution tape, Batteries	8/20/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	149.46	112025AP	86089 B409529	Tank Sprayer, Gloves, Grill brush, Cleaner,	8/20/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	28.37	112025AP	86089 B409690	(2) Safety Glasses	8/22/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	15.28	112025AP	86089 B409874	Trimmer Line	8/25/2025	11/20/2025

CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	13.91	112025AP	86089 B410031	Screws and Hex Nut Box	8/28/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	0.87	112025AP	86089 B410039	Screw HX	8/28/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	14.19	112025AP	86089 B410625	Jumb Mini Roller System	9/10/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	21.83	112025AP	86089 B410654	13 Gallon Trash Bags	9/11/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	11.99	112025AP	86089 B410678	Nitrile Gloves	9/11/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	3.89	112025AP	86089 B410981	Hex Seal	9/17/2025	11/20/2025
CTV	001.12.028.57680.531300.	Repair & Maintenance Supplies	2025	10	INV	P	7.62	112025AP	86089 B411373	Screws	9/25/2025	11/20/2025
CTV	001.16.035.54230.531300.	Repair & Maintenance Supplies	2025	10	INV	P	21.02	112025AP	86089 B408671	Stainless steel clamps	8/8/2025	11/20/2025
CTV	001.16.035.54230.531300.	Repair & Maintenance Supplies	2025	10	INV	P	45.11	112025AP	86089 B409075	Drill and bit set	8/13/2025	11/20/2025
CTV	001.16.035.54230.531300.	Repair & Maintenance Supplies	2025	10	INV	P	2.27	112025AP	86089 B409509	Drill bits	8/19/2025	11/20/2025
CTV	401.18.037.53481.531300.	Repair & Maintenance Supplies	2025	10	INV	P	8.73	112025AP	86089 B409401	Mounting Tape	8/18/2025	11/20/2025
CTV	401.18.037.53481.531300.	Repair & Maintenance Supplies	2025	10	INV	P	10.91	112025AP	86089 B409642	Clorox bleach	8/22/2025	11/20/2025
CTV	402.20.040.53580.531300.	Repair & Maintenance Supplies	2025	10	INV	P	25.64	112025AP	86089 B409107	Utility knife, caulk gun	8/14/2025	11/20/2025
Dena Burke	001.04.004.51531.543000.	Training & Travel	2025	10	INV	P	769.62	112025AP	86090 RE DB 10.22.25	Mileage and Lodging for WSAMA Conf 10/15-10/17/25	10/22/2025	11/20/2025
DIFFER	502.11.021.51888.548860.	Hardware-Software Maintenance	2025	10	INV	P	3,464.92	112025AP	86091 2509011	Milestone XProtect Expert Surveillance Upgrade	9/1/2025	11/20/2025
DOE	402.20.019.53510.523300.	Reimb - Dues, Licenses & Cert	2025	11	INV	P	200.00	112025AP	86092 OP-26Beach7543	L. Beach Operator License Fees	10/23/2025	11/20/2025
DOE	402.20.019.53510.523300.	Reimb - Dues, Licenses & Cert	2025	11	INV	P	200.00	112025AP	86092 OP-26Dalziel8623	R. Dalziel Operator License Fees	10/23/2025	11/20/2025
DOE	402.20.019.53510.523300.	Reimb - Dues, Licenses & Cert	2025	11	INV	P	200.00	112025AP	86092 OP-26George9277	J. George Operator License Fees	10/23/2025	11/20/2025
DOE	402.20.019.53510.523300.	Reimb - Dues, Licenses & Cert	2025	11	INV	P	200.00	112025AP	86092 OP-26Miller8985	M. Miller Operator License Fees	10/23/2025	11/20/2025
DOE	402.20.019.53510.523300.	Reimb - Dues, Licenses & Cert	2025	11	INV	P	200.00	112025AP	86092 OP-26Stewart9872	J. Stewart Operator License Fees	10/23/2025	11/20/2025
E+H	402.20.045.53560.531300.	Repair & Maintenance Supplies	2025	11	INV	P	601.93	112025AP	86093 6002738546	Grounding straps eglen flow meter	8/30/2025	11/20/2025
E+H	402.20.045.53560.531300.	Repair & Maintenance Supplies	2025	11	INV	P	5,849.55	112025AP	86093 6002752901	Echoglen-replacement required broken flow meter	10/6/2025	11/20/2025
E+H	402.20.040.53580.531300.	Repair & Maintenance Supplies	2025	11	INV	P	3,887.88	112025AP	86093 6002724174	Digester 2 ion selective electrode cables/electrod	7/29/2025	11/20/2025
E+H	402.20.040.53580.531300.	Repair & Maintenance Supplies	2025	11	INV	P	8,678.54	112025AP	86093 6002724175	Replace failed controller ion selective electrode	7/29/2025	11/20/2025
E+H	402.20.040.53580.531300.	Repair & Maintenance Supplies	2025	11	INV	P	2,015.80	112025AP	86093 6002741128	Cable for digester 1 pH/ORP	9/8/2025	11/20/2025
E+H	402.20.040.53585.531510.	Laboratory Supplies	2025	11	INV	P	104.14	112025AP	86093 6002740547	Buffer solution for probes	9/5/2025	11/20/2025
E+H	402.20.040.53585.531510.	Laboratory Supplies	2025	11	INV	P	220.50	112025AP	86093 6002742243	Solution for probes	9/10/2025	11/20/2025
E+H	402.20.040.53585.531510.	Laboratory Supplies	2025	11	INV	P	1,025.52	112025AP	86093 6002744599	Digester 1 ion selective electrode	9/16/2025	11/20/2025
E+H	402.20.040.53585.531510.	Laboratory Supplies	2025	11	INV	P	993.85	112025AP	86093 6002747431	Digester 1 ion selective electrode	9/23/2025	11/20/2025
ENERSPEC	001.08.009.52122.531910.	Operating Supplies	2025	10	INV	P	355.49	112025AP	86094 32380	SMART pads cartridges for Philips HeartStart AED	10/23/2025	11/20/2025
Heiman, Inc.	001.09.014.52250.531300.	Repair & Maintenance Supplies	2025	10	INV	P	1,747.60	112025AP	86095 13536	(8) Foam concentrate for engine	10/20/2025	11/20/2025
KC 600	001.08.009.52360.541503.	Jail Services - King County	2025	10	INV	P	850.48	112025AP	86096 3005315	booking, housing - SNO inmate 19S-4199 Sept 2025	10/10/2025	11/20/2025
KC 600	502.11.020.51888.542200.	INET Internet Network Services	2025	10	INV	P	1,300.00	112025AP	86096 11016397	KCIT INET CITIES - SNO PD & City Hall - Sept 25	9/30/2025	11/20/2025
Kim Johnson	001.03.003.51810.549100.	City-Sponsored Expenses	2025	10	INV	P	99.31	112025AP	86097 RE KJ 102325	Lunch for Eastside HR Directors Meeting	10/23/2025	11/20/2025
LNCS	001.09.014.52220.531051.	Personal Protective Equipment	2025	10	INV	P	16,718.80	112025AP	86098 INV994732	(4) G-Xtreme Jacket Glob, (4) GPS Globe custom	9/30/2025	11/20/2025
LNCS	001.08.009.52110.523100.	Clothing Allowance	2025	10	INV	P	244.74	112025AP	86098 INV1000009	#617 D. Moate Shirts and Embroidery x2	10/15/2025	11/20/2025
LNCS	001.08.009.52110.523100.	Clothing Allowance	2025	10	INV	P	75.87	112025AP	86098 INV1000162	#607 G. Horejsi Molle Locking Forks	10/15/2025	11/20/2025
Masters Telecom	502.11.020.51888.542000.	Telephone/Cable Services	2025	10	INV	P	36.02	112025AP	86099 67728	Fax & Paging Lines	10/3/2025	11/20/2025
N&S Tractor	402.20.040.53580.531300.	Repair & Maintenance Supplies	2025	10	INV	P	4,271.81	112025AP	86100 IL32533	Backhoe Repair - Transmission cooler	10/23/2025	11/20/2025
NB AUTOG	402.20.040.53580.531910.	Operating Supplies	2025	10	INV	P	430.58	112025AP	86101 082980	hitch for truck	10/16/2025	11/20/2025
NB AUTOG	402.20.040.53580.531910.	Operating Supplies	2025	10	INV	P	253.48	112025AP	86101 083297	Items for new shop truck	10/20/2025	11/20/2025
Nicole Wiebe	001.28.056.57120.543000.	Training & Travel	2025	10	INV	P	103.32	112025AP	86102 RE NW 10.23.25	Mileage to Social Media Academy Conf 10/21-10/22	10/23/2025	11/20/2025
NWSC	001.09.014.52250.531300.	Repair & Maintenance Supplies	2025	10	INV	P	211.75	112025AP	86103 25-2415	5 Gallon turnout cleaner	10/22/2025	11/20/2025
PLATT	402.20.040.53580.531300.	Repair & Maintenance Supplies	2025	10	INV	P	526.24	112025AP	86104 06Z6984	Building Lighting fixture repair parts	9/24/2025	11/20/2025
PLATT	402.20.040.53580.531910.	Operating Supplies	2025	10	INV	P	449.38	112025AP	86104 05Z9026	(6) Replacement lamps for filter building	9/16/2025	11/20/2025
PLATT	402.20.040.53580.548000.	Repair & Maintenance Services	2025	10	INV	P	224.68	112025AP	86104 06Z4083	Pole Light Repair	9/24/2025	11/20/2025
POA	502.11.020.51888.545200.	Rent - Furniture & Equipment	2025	10	INV	P	2.87	112025AP	86105 8C24086-12	Monthly Printer Lease 8/1-9/1/25	9/15/2025	11/20/2025
POA	502.11.020.51888.545200.	Rent - Furniture & Equipment	2025	10	INV	P	2.87	112025AP	86105 8C24086-13	Monthly Printer Lease 9/1-10/1/25	10/13/2025	11/20/2025
POA	502.11.020.51888.545200.	Rent - Furniture & Equipment	2025	10	INV	P	1.93	112025AP	86105 8C24585-11	Monthly Printer Lease 8/1-9/1/25	9/15/2025	11/20/2025
POA	502.11.020.51888.545200.	Rent - Furniture & Equipment	2025	10	INV	P	1.93	112025AP	86105 8C24585-12	Monthly Printer Lease 9/1-10/1/25	10/13/2025	11/20/2025
POA	502.11.020.51888.549300.	Printing	2025	10	INV	P	9.23	112025AP	86105 784589	Monthly Printing Usage Charges 9/16-10/16/25	10/16/2025	11/20/2025
POA	502.11.020.59118.577004.	Copiers/Printers Lease Prin	2025	10	INV	P	31.19	112025AP	86105 8C24086-12	Monthly Printer Lease 8/1-9/1/25	9/15/2025	11/20/2025
POA	502.11.020.59118.577004.	Copiers/Printers Lease Prin	2025	10	INV	P	31.19	112025AP	86105 8C24086-13	Monthly Printer Lease 9/1-10/1/25	10/13/2025	11/20/2025
POA	502.11.020.59118.577004.	Copiers/Printers Lease Prin	2025	10	INV	P	20.93	112025AP	86105 8C24585-11	Monthly Printer Lease 8/1-9/1/25	9/15/2025	11/20/2025
POA	502.11.020.59118.577004.	Copiers/Printers Lease Prin	2025	10	INV	P	20.93	112025AP	86105 8C24585-12	Monthly Printer Lease 9/1-10/1/25	10/13/2025	11/20/2025
Pye Barker	402.20.040.53580.548000.	Repair & Maintenance Services	2025	10	INV	P	600.60	112025AP	86106 IV00742091	Annual Fire Alarm Inspection - WWT	9/24/2025	11/20/2025
Pye Barker	402.20.040.53580.548000.	Repair & Maintenance Services	2025	10	INV	P	110.00	112025AP	86106 IV00758944	Q4-2025 Fire Alarm Monitoring WWT	9/24/2025	11/20/2025
REFLECT	001.28.069.57390.541000.	Professional Svcs - General	2025	11	INV	P	6,920.75	112025AP	86107 D-10004530	Winter Lights Installation Deposit	10/15/2025	11/20/2025
RH2	402.20.019.53510.541000.	Professional Svcs - General	2025	10	INV	P	2,301.89	112025AP	86108 102667	On call Engineering Support July 2025	8/13/2025	11/20/2025
Sensaphone	502.11.021.51888.531800.	Department Software	2025	10	INV	P	166.80	112025AP	86109 00340335	(2) Sentinel 1 Year Ethernet Subscription	10/6/2025	11/20/2025
SHI INT	502.11.021.51888.548860.	Hardware-Software Maintenance	2025	10	INV	P	3,964.08	112025AP	86110 B20290880	Bluebeam Core Licenses renewal 11/12/25-11/11/26	9/23/2025	11/20/2025
SUPERION	502.11.021.51888.548860.	Hardware-Software Maintenance	2025	10	INV	P	360.00	112025AP	86111 447519	TRAKIT Web Server Migration Project - Sept 2025	9/29/2025	11/20/2025

TYLERTEC	350.13.023.59418.541000.	Professional Svcs - General	2025	10	INV	P	2,800.00	112025AP	86112 045-540303	Tyler Consulting Services-Financial Implementation	10/2/2025	11/20/2025
URNW	402.20.040.53580.545200.	Rent - Furniture & Equipment	2025	11	INV	P	3,599.54	112025AP	86113 253046325-001	Rental-lift for roof repair 9/16-9/29/25	10/2/2025	11/20/2025
VERIZCS	402.20.019.53510.542010.	Cellular Telephone	2025	10	INV	P	1,199.30	112025AP	86114 6124253716	Machine to Machine, Voice and Mobile Broadband	9/23/2025	11/20/2025
VERIZCS	502.11.020.51888.542010.	Cellular Telephone	2025	10	INV	P	9,044.09	112025AP	86114 6126169921	Monthly Cellular Telephone Service 9/17-10/16/25	10/16/2025	11/20/2025
Water Mgmt Labs	402.20.040.53585.541000.	Professional Svcs - General	2025	11	INV	P	140.00	112025AP	86115 232743	Tribal agreement Pass through testing	10/16/2025	11/20/2025
Water Mgmt Labs	402.20.040.53585.541000.	Professional Svcs - General	2025	11	INV	P	140.00	112025AP	86115 232822	Tribal agreement Pass through testing	10/20/2025	11/20/2025
WLACE	402.20.045.53560.531300.	Repair & Maintenance Supplies	2025	11	INV	P	215.43	112025AP	86116 15316534	Supplies to repair and replace manholes on Park St	10/18/2025	11/20/2025
WLACE	402.20.040.53580.531340.	Custodial & Cleaning Supplies	2025	11	INV	P	68.91	112025AP	86116 15316487	Supplies to clean drain in restroom	10/14/2025	11/20/2025

City of Snoqualmie

Claims presented to the City to be paid in the amount of \$13,045.23

For claims warrants numbered 86117 through 86120 & dated 11/17/2025

GRAINGER	401.18.037.53481.531050.	Uniforms & Protective Gear	2025	11	INV	P	4,613.05	111725AP	86117 9693034515	Multi gas detector for confined spaces	10/30/2025	11/17/2025
GRAINGER	402.20.040.53580.531050.	Uniforms & Protective Gear	2025	11	INV	P	1,757.33	111725AP	86117 9691125687	Gloves and vinyl pouch for staff	10/28/2025	11/17/2025
MTC	001.16.035.54210.541050.	Engineering Services	2025	11	INV	P	2,000.00	111725AP	86118 4926-AR14040	StreetSaver Subscription	9/29/2025	11/17/2025
NB CHEVY	501.23.051.54868.531400.	Tires	2025	11	INV	P	4,373.61	111725AP	86119 14811	Replacement tires for PW 3/4 and 1/2 ton pickups.	11/10/2025	11/17/2025
WLACE	403.22.050.53130.531300.	Repair & Maintenance Supplies	2025	11	INV	P	23.11	111725AP	86120 15316539	Concrete mix,pothole repair-access hole Park/Schus	10/20/2025	11/17/2025
WLACE	403.22.030.53190.531050.	Uniforms & Protective Gear	2025	11	INV	P	233.14	111725AP	86120 15316580	chainsaw emergent response/shirts, Sandin	10/24/2025	11/17/2025
WLACE	403.22.030.53190.531300.	Repair & Maintenance Supplies	2025	11	INV	P	44.99	111725AP	86120 15316580	chainsaw emergent response/shirts, Sandin	10/24/2025	11/17/2025

City of Snoqualmie

Claims presented to the City to be paid in the amount of \$433,923.83

For claims warrants numbered 2025163 through 2025171 & dated 10/7/2025

AWC Benefits	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	167,467.95	100725DD	2025163 Payroll 10/7/2025	Health/Disab Benefis	10/7/2025	10/7/2025
DSHS	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	500.00	100725DD	2025164 Payroll 10/7/2025	Child Support	10/7/2025	10/7/2025
Voya	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	225.00	100725DD	2025165 Payroll 10/7/2025	Deferred Compensation Program	10/7/2025	10/7/2025
ICMA - Mission Sq	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	5,963.12	100725DD	2025166 Payroll 10/7/2025	Deferred Compensation Program	10/7/2025	10/7/2025
AFLAC	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	78.13	100725DD	2025167 Payroll 10/7/2025	Aflac insurance	10/7/2025	10/7/2025
DRS	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	90,510.68	100725DD	2025168 Payroll 10/7/2025	DRS Pension//Deferred Compensation Program	10/7/2025	10/7/2025
NWFFT Trust	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	35,557.17	100725DD	2025169 Payroll 10/7/2025	Health Benefits- Fire	10/7/2025	10/7/2025
NAVIA AP	634.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	416.67	100725DD	2025170 Payroll 10/7/2025	Flexible Spending Account	10/7/2025	10/7/2025
EFTPS	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	133,205.11	100725DD	2025171 Payroll 10/7/2026	IRS Tax Deposit	10/7/2025	10/7/2025

City of Snoqualmie

Claims presented to the City to be paid in the amount of \$352,358.60

For claims warrants numbered 2025179 through 2025186 & dated 10/22/2025

L&I	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	120,876.92	102225DD	2025179 Payroll 10/22/2025	3rd Quarter Labor and Industries premiums	10/22/2025	10/22/2025
ESD	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	6,733.54	102225DD	2025180 Payroll 10/22/2025	3rd Quarter Unemployment Tax	10/22/2025	10/22/2025
DSHS	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	500.00	102225DD	2025181 Payroll 10/22/2025	Child Support	10/22/2025	10/22/2025
Voya	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	225.00	102225DD	2025182 Payroll 10/22/2025	Deferred Compensation Program	10/22/2025	10/22/2025
ICMA - Mission Sq	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	5,666.84	102225DD	2025183 Payroll 10/22/2025	Deferred Compensation Program	10/22/2025	10/22/2025
DRS	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	87,093.74	102225DD	2025184 Payroll 10/22/2025	DRS Pension//Deferred Compensation Program	10/22/2025	10/22/2025
NAVIA AP	634.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	416.67	102225DD	2025185 Payroll 10/22/2025	Flexible Spending Account	10/22/2025	10/22/2025
EFTPS	631.00.000.23150.231500.	Undistributed Payroll Deductns	2025	10	DIR	P	130,845.89	102225DD	2025186 Payroll 10/22/2025	IRS Tax Deposit	10/22/2025	10/22/2025

ADVICE REGISTER - SEMI MONTH

WARRANT: 251121 From: 11/01/2025 To: 11/15/2025

NAME	CHK #	NET PAY
AHMED, HIND	000002436	3,684.17
BACHER, ANNE M	000002437	2,780.40
BAILEY, MICHAEL	000002438	5,824.28
BARNET, RYAN	000002439	3,175.04
BATTLES, JASON	000002440	4,609.98
BEACH, LYLE	000002441	3,037.13
BENNETT, PHILIP	000002442	4,936.20
BENSON, ETHAN	000002443	494.88
BETTS, JIMMIE L	000002444	3,249.53
BLACK, MELINDA	000002445	3,094.35
BOSTICK, MAX	000002446	4,955.49
BOUTA, ANDREW	000002447	4,942.74
BROWN, CHRIS E	000002448	4,419.68
BRUMFIELD, SAMANTHA	000002449	3,063.67
BUELNA, REBECCA	000002450	2,565.12
BUERGI, DANIEL R	000002451	3,498.25
BURKE, DENA	000002452	5,243.75
BYRD, TYLER D	000002453	4,587.26
CHAMBLESS, MICHAEL	000002454	6,928.92
CHRISTENSEN, CARA	000002455	498.04
COOPER, JOHN	000002456	3,925.42
COTTON, CATHERINE	000002457	494.88
DALY, MICHELLE R	000002458	2,644.54
DALZIEL, RYAN A	000002459	2,885.16
DAVIS, RAMONA	000002460	4,711.93
DEAN, DEANA L	000002461	4,378.69
DEWAR, MILES Z	000002462	2,099.83
DUDDLES, MARTHA J	000002463	3,000.40
ECKER, BRENDON J	000002464	2,043.60
FLORIDA, HEATHER K	000002465	2,946.80
FOUTS, JACOB T	000002466	4,293.75
FRY, PATRICK	000002467	5,201.70
GAMBLE, DYLAN A	000002468	3,126.37
GEORGE, JASON A	000002469	4,825.20
HALBERT, KEVIN F	000002470	2,832.42
HAMLIN, JEFFREY T	000002471	5,867.39
HARRIS, DONALD I	000002472	3,640.43
HAWK, DALTON J	000002473	2,725.12
HEATH, GREGORY Q	000002474	3,254.00
HEBEL, RICHARD	000002475	2,407.40
HEDGER, MATTHEW	000002476	3,466.17
HENDERSON, KYLA A	000002477	2,814.41
HENDRICKS, CORY D	000002478	3,650.43
HOLLOWAY, BRYAN	000002479	544.99
HOLMES, THOMAS E	000002480	6,920.95
HOREJSI, GARY W	000002481	4,209.52
HOYLA, KOBE R	000002482	4,452.07
HSING, CHRISTOPHER	000002483	437.95
HUGHES, JENNIFER L	000002484	3,707.16
IVERSON, CHRISTINE L	000002485	1,833.82
JOHNSON, JOLYON M	000002486	494.88
JOHNSON, KIMBERLY G	000002487	3,923.58
JONGEKRYG, ANDREW P	000002488	2,364.20

ADVICE REGISTER - SEMI MONTH

WARRANT: 251121 From: 11/01/2025 To: 11/15/2025

NAME	CHK #	NET PAY
KNOWLES, KENNETH	000002489	3,528.18
LACROIX, LAFLECHE	000002490	4,586.55
LATHAM, ANDREW F	000002491	3,105.32
LATHROP, NICHOLAS S	000002492	3,190.47
LEMOINE, BLAKE S	000002493	2,202.63
LIEBETRAU, MICHAEL K	000002494	2,406.17
LOEHNDORF, SCOTT A	000002495	3,358.15
MACVICAR, NEIL S	000002496	3,078.94
MAINSTONE, BRIAN R	000002497	2,904.19
MARKWARDT, KYLE C	000002498	2,728.46
MCCALL, DANNA M	000002499	2,786.40
MEADOWS, JOSEPH R	000002500	6,153.08
MENDOZA-MARTINEZ, SUZETTE Y	000002501	1,243.20
MILLER, MATTHEW L	000002502	3,484.18
MOATE, DANIEL W	000002503	7,663.61
NEAL, RYAN T	000002504	3,109.76
O'DONNELL, PETER A	000002505	3,937.20
O'NEIL, KERRY K	000002506	2,487.69
OCEGUEDA, JUAN M	000002507	3,315.45
OLIVER, KATRINA M	000002508	1,246.77
OROZCO, JORGE	000002509	2,929.06
ORRE, ASHLEY K	000002510	1,997.66
OWENS, JACK T	000002511	3,297.17
PARKER, BENJAMIN T	000002512	4,179.41
PETER, MICHAEL H	000002513	4,720.93
PHAM, THAI Q	000002514	2,925.92
QUADE, JOAN E	000002515	2,206.69
RAMOS, DAMIAN	000002516	3,638.75
RASMUSSEN, ERIK R	000002517	5,183.27
REN, JUSTIN K	000002518	2,780.03
ROBLES, STEVEN A	000002519	2,003.34
ROSS, KATHERINE G	000002520	2,197.52
SANDIN, KEVIN	000002521	2,312.84
SCHANNAUER, WYATT	000002522	2,960.56
SCHUMANN, ZACHARY J	000002523	3,437.89
SHINN, TODD	000002524	3,940.09
SMITH, CHASE A	000002525	6,170.31
SNYDER, KEVIN S	000002526	3,320.32
SPEARS, JOSEPH E	000002527	3,227.06
STEWART, JAKE R	000002528	1,896.06
THRALL, ROBERT J	000002529	2,732.25
TOZIER, THERESA M	000002530	3,550.41
TREPTOW, ILYSE	000002531	2,833.01
TYE, SHERRI	000002532	2,688.75
VINING, ANDREW E	000002533	3,489.79
VLADIS, DMITRIY	000002534	4,338.69
WALKER, JANNA L	000002535	3,575.47
WASHINGTON, LOUIS R	000002536	394.88
WEISS, JASON A	000002537	8,264.47
WERRE, CHRISTOPHER T	000002538	4,637.99
WEST, MATTHEW A	000002539	6,109.54
WESTMAN, JESSE	000002540	5,056.59
WIEBE, NICOLE H	000002541	2,840.44

ADVICE REGISTER - SEMI MONTH

WARRANT: 251121 From: 11/01/2025 To: 11/15/2025

NAME	CHK #	NET PAY
WILSON, CHRISTOPHER A	000002542	3,135.00
WOLFE, ALBERT R	000002543	3,379.66
WOTTON, ROBERT	000002544	344.88
Total Deposits: 109		370,927.14

** END OF REPORT - Generated by Ilyse Treptow **

Claims Approval Report F&A 12-2-25, CM 12-8-25

Final Audit Report

2025-11-24

Created:	2025-11-21
By:	Ilyse Treptow (itreptow@snoqualmiewa.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXeDBVHqAvBroP6RWS8xTZIGGG4o2Aeug

"Claims Approval Report F&A 12-2-25, CM 12-8-25" History



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Document e-signed by Drew Bouta (dbouta@snoqualmiewa.gov)

Signature Date: 2025-11-24 - 6:34:11 PM GMT - Time Source: server



Agreement completed.

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Council Agenda Bill

AB Number

AB25-089

Agenda Bill Information

Title*

Resolution Amending the Financial Management Policy

Action*

Motion

Council Agenda Section

Committee Report

Council Meeting Date*

12/08/2025

Staff Member

Dena Burke

Department*

Legal

Committee

Finance and Administration

Committee Date

11/04/2025

Exhibits

Packet Attachments - if any

x2 Financial Management Policy Redline - Updated 20251118.pdf	447.78KB
x3 Financial Management Policy Accepted Edits - Updated 20251118.pdf	407.25KB
Res 1729 Financial Mgmt Policy.docx	23.44KB

Summary

Introduction*

Brief summary.

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.

Proposed Motion

Move to approve Resolution 1729 Amending the Financial Management Policy

Background/Overview*

What was done (legislative history, previous actions, ability to hyperlink)

The current Financial Management Policy is vague or silent regarding petty cash, surplus of assets, and fund structure. Clarifying procedures for these items ensures smooth and proper financial administration.

Analysis*

The proposed amended Financial Management Policy clarifies and outlines procedures for petty cash and harmonizes the surplusing of assets with RCW 35.94.040. In addition, the proposed amended policy updates purchasing thresholds for both the "Public Works Project Staff Labor" and "Public Works Contract" procurement categories to match the change to RCW 35.23.352 which took effect on June 30, 2024. Finally, the proposed amended policy consolidates the City's funds into one authorizing location, which will help the City's with its future code cleanup.

After this updated policy is adopted, the Snoqualmie Municipal Code must be updated to align with the Financial Management Policy. Staff are working on this code amendment and plan to bring it to a future Finance and Administration Committee and then proceed to bring it before the full City Council.

Budgetary Status*

This action has indirect budgetary implications.

Budget Summary

Changes to the Financial Management Policy, such as the "Public Works Contract" procurement category purchasing threshold update or the surplus of assets, likewise could result in additional revenue or expenditures depending on management decisions. However, increases, if any, are difficult to calculate and the impacted funds are not possible to determine.

Fiscal Impact

Amount of Expenditure	Amount Budgeted	Appropriation Requested
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Fiscal Impact Screenshot

Cost of COBRA

Severance Agreement	\$	30,000
12 Months of COBRA	\$	36,931
Total	\$	66,931

RESOLUTION NO. 1729**A RESOLUTION OF THE CITY OF SNOQUALMIE,
WASHINGTON, AMENDING THE FINANCIAL MANAGEMENT
POLICY**

WHEREAS, on November 22, 2022, the Snoqualmie City Council passed Resolution 1627 adopting the Comprehensive Financial Management Policy dated November 14, 2022; and

WHEREAS, Resolution 1627 updated various City financial management practices and procedures consistent with state law, while recognizing that certain provisions of the Snoqualmie Municipal Code (SMC) would need to be amended for consistency; and

WHEREAS, on June 10, 2024, the City Council adopted Resolution 1690, repealing Resolution 1627 and adopting an amended Financial Management Policy, which, among other things, made revisions to the City's fund accounting policies, including reserve funds, as well as budgeting and capital improvement planning policies; and

WHEREAS, the City Council deems it necessary to amend the Financial Management Policy to establish guidelines necessary to support and sustain high level of municipal services; and

WHEREAS, the City Council deems it necessary to amend the Financial Management Policy to enable the swift, efficient, and strategic resolution of small lawsuits, claims, separation agreements, or severance agreements; and

WHEREAS, the City Council deems it necessary to amend the Financial Management Policy to clarify guidelines regarding petty cash, fund structures, and surplus of assets.

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

SECTION 1. Financial Management Policy Amended. The amendment to the Financial Management Policy dated November 10, 2025, and in the form as set forth in “Exhibit A” hereto, is hereby approved and adopted.

SECTION 2. Prior Policies Repealed. All previously adopted Financial Policies or Financial Management Policies, including those adopted and amended in Resolution 1690 are hereby repealed.

SECTION 3. Ordinance Requested. The Mayor and Administration are requested to prepare and present to the City Council for adoption an ordinance repealing or amending, as applicable, any existing provisions of the Snoqualmie Municipal Code that are in conflict with the Financial Management Policy adopted herein, and in the meantime, refrain from applying or enforcing said conflicting provisions.

SECTION 4. Effective Date. This resolution, and the amended Financial Management Policy attached as “Exhibit A” shall be effective immediately upon the adoption of this Resolution.

SECTION 5. Corrections by the City Clerk. Upon approval of the City Attorney, the City Clerk is authorized to make necessary corrections to this resolution, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations, or resolution numbering and section/subsection numbering.

PASSED by the City Council of the City of Snoqualmie, Washington, this 8th day of December 2025.

Katherine Ross, Mayor

Attest:

Deana Dean, City Clerk



FINANCIAL MANAGEMENT POLICY

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1. INTRODUCTION AND OBJECTIVES

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

1.1 Policy Objectives

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

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

1.1.1 Financial Procedures

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

2. RESERVES AND FUND BALANCE

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

2.1 Fund Balance Definitions

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

2.1.1 Non-Spendable Fund Balance

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

2.1.2 Restricted Fund Balance

Externally enforceable limitations, on the use of funds, that are imposed by creditors, grantors, contributors, or laws and regulations of other governments or limitations imposed will be designed as restricted.

2.1.3 Committed Fund Balance

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

2.1.4 Assigned Fund Balance

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

2.1.5 Unassigned Fund Balance

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

2.2 Fund Type Definitions

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

2.2.1 General Fund

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

2.2.2 Reserve Fund

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

2.2.3 Other Managerial Funds

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

2.2.4 Special Revenue Funds

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

2.2.5 Capital Project Funds

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

2.2.6 Enterprise Funds

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

2.2.7 Internal Service Funds

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

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

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

2.3.1 Reserve Fund

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

2.3.2 Conditions for Using General and Reserve Fund Balances

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

2.3.3 Other Managerial Funds

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

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

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

2.4.1 Drug Enforcement Fund

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

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

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

2.5.1 Real Estate Excise Tax (REET)

The Real Estate Excise Tax (REET) is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure a purchase. As defined by Ch. 84.46.035 RCW, the City of Snoqualmie is authorized to levy REET and use in accordance with state law. REET revenues shall be allocated towards capital projects as defined in the six-year adopted Capital Improvement Plan (CIP) and should be leveraged towards debt service obligations.

2.6 Reserve Level Target – Enterprise Funds

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

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

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

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

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

2.7 Reserve Level Target – Internal Service Funds

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

2.8 Replenishment of Reserves

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

2.9 Excess Fund Balances

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

3. REVENUES

3.1 Revenue Objectives

- The city will maintain a diversified and stable revenue system to shelter it from short-term fluctuations.
- Fees may be set at levels sufficient to cover the entire cost of service delivery. Service delivery costs may be subsidized, as Council deems appropriate.
- All utility enterprise funds shall be self-supporting, generating enough revenue to pay for all operating, debt, and capital costs. Utility rate studies will be conducted periodically and should divide costs equitably among customer classes per benefit and cost of service. If rates are set that subsidize one class of customer at the expense of another, this action should be taken in support of explicit City policy, or a plan should be put into place to bring customer classes back into alignment with their respective cost of service.

3.2 Fee Schedule

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

3.3 Cash Management

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

3.4 Revenue Distribution to Funds

- Sales tax is a major revenue source of the City. Construction sales tax shall be recorded within capital project fund sources. All other sales tax revenue shall be recorded within the General Fund.
- REET tax should be recorded within capital project fund sources, except for the allowance for street maintenance operations determined by the City Council which should be recorded to the general fund.

- Utility taxes are recorded within the General Fund except for the portion apportioned to the non-utility capital fund as per Ordinance 1135.

3.5 Grants Management

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

3.6 Donations & Gifts

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

3.6.1 Substantial Gifts

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

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

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

4. EXPENDITURES & PROCUREMENT

4.1 Expenditure Objectives

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

The objectives of the expenditure guidelines are:

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

contracts or other appropriate means, the sources of supply before the actual needs.

4.2 Efficiency

To ensure compliance with all applicable policies and regulations of the City, the State, and Federal Government, the City will make efficient use of limited resources and will continually look for and implement cost effective and reliable methods of delivering services. The Administration will develop service delivery changes that are needed to respond to budget shortfalls using system-wide and productivity measures.

Opportunities should be found to improve efficiencies by pursuing a range of productivity-enhancing techniques such as:

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

4.3 Purchasing Standards

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

- Using information available to an employee solely because of their position for personal profit, gain, or advantage. An employee should recuse themselves from the appearance of conflict of interest
- Directly or indirectly furnishing estimating services, or any other services or information not available to all prospective bidders, to any person bidding on, or who may reasonably be expected to bid on, a contract.
- Using their position or status in the city to solicit business of any kind directly or indirectly for private use or to obtain supplies and equipment at special discounts or with special concessions from any vendor who sells or solicits sales to the city.

4.4 Purchasing Authorization & Accountability

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

4.4.1 Authorized Purchasers

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

4.4.2 Auditing Officer

Pursuant to Ch. 42.24.080 and Ch. 42.24.180 RCW, claims presented for payment to the

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

4.4.2.1 Claims Reporting

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

4.5 Level of Purchasing and Commitment Authority

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

- All contractual obligations, including zero-dollar contracts, are subject to compliance.
- All purchases shall be made per the Purchasing and Contract Commitment Threshold **Table** 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 **Table** of this **policy** section. The Mayor may bring any contract forward for approval by the city council, notwithstanding the authority delegated to the Mayor by this policy.

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

4.5.1 Minor Contracts

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

- 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.

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.

4.5.3 Purchasing and Contract Commitment Threshold Table

To identify the necessary requirements for procurement **or contracting**, staff must first identify the procurement category in the following table:

Purchasing and Contract Commitment Thresholds Table

CONTRACT OR PROCUREMENT CATEGORY	DOLLAR LIMIT	PROCEDURAL REQUIREMENT(S)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
<i>Materials, Supplies, & Equipment</i>				

CONTRACT OR PROCUREMENT CATEGORY		DOLLAR LIMIT	PROCEDURAL REQUIREMENT(S)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
Materials, Supplies, & Equipment (Including Capital Equipment)		Under \$2,000	Purchasing Card	Authorized Staff	None ¹
		\$2,000-\$7,500	Purchasing Card	Authorized Staff	Manager
		Over \$7,500-\$15,000	Purchasing Card, Purchase Cooperative, Vendor Roster, OR Formal Competitive Bid	Manager	Department Director
		Over \$15,000 - \$50,000	Purchasing Card, Purchase Cooperative, Interlocal Agreement OR Formal Competitive Bid	Department Director	Mayor or City Administrator
		Over \$50,000	Purchase Cooperative, Interlocal Agreement OR Formal Competitive Bid	Mayor or City Administrator	City Council
<i>Personal Services</i>					
Architectural, Engineering & Landscape Architect Services ("A&E")		Under \$15,000	MRSC Consultant/Vendor Roster OR On-Call Contract	Manager	Department Director
		\$15,000-\$50,000	MRSC Consultant/Vendor Roster OR On-Call Contract	Department Director	Mayor or City Administrator
		Over \$50,000-\$100,000	MRSC Consultant/Vendor Roster OR On-Call Contract	Mayor or City Administrator	City Council
		Over \$100,000	MRSC Consultant/Vendor Roster, On-Call Contract or Request for Qualifications	Mayor or City Administrator	City Council
General or Purchased Services (Other Than A&E)		Under \$15,000	Purchasing Card 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
<i>Technology Systems & Services</i>					
Technology Systems & Services		Under \$7,500	Purchasing Card	Authorized Staff	Manager
		\$7,500-\$15,000	Purchasing Card, Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Manager	Department Director
		Over \$15,000-\$50,000	Purchasing Card, Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Department Director	Mayor or City Administrator
		Over \$50,000	Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Mayor or City Administrator	City Council
<i>Public Works</i>					
Public Works	Single Craft	Under \$75,500	None	Manager	Department Director

CONTRACT OR PROCUREMENT CATEGORY		DOLLAR LIMIT	PROCEDURAL REQUIREMENT(S)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
Project Staff Labor	Multi Craft	Under \$116,155 \$150,000	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 \$150,000	Small Works Roster OR Formal Competitive Bid	Department Director	Mayor or City Administrator
		Over \$116,155 \$150,000 - \$350,000	Small Works Roster OR Formal Competitive Bid	Mayor or City Administrator	City Council
		Over \$350,000	Formal Competitive Bid	Mayor or City Administrator	City Council
<i>Amendments & Change Orders</i>					
Contract Amendments (Services)		No Value Change	None ²	Manager	Department Director
		Under \$50,000, cumulatively	None ²	Department Director	Mayor or City Administrator
		Over \$50,000, cumulatively	None ²	Mayor or City Administrator	City Council
Change Orders (Public Works)		No Value Change	None ²	Manager	Department Director
		Under \$50,000, cumulatively	None ²	Department Director	Mayor or City Administrator
		Over \$50,000, cumulatively	None ²	Mayor or City Administrator	City Council

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

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

4.6 Purchasing Controls & Methods

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

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

4.6.1 Commercial Card Program

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

4.7 Exemptions to Purchasing and Commitment Thresholds

4.7.1 Sole Source

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

4.7.2 Favorable Market Conditions

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

4.7.3 Insurance & Bonds

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

4.7.4 Emergency Purchases

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

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

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

4.8 Personnel Expenditures

Because personnel costs are the largest expenditure area of the annual budget, compensation guidelines are defined in the Personnel Policy, and Local Bargaining Agreements, which establish salary ranges, performance evaluation requirements and total compensation costs as the basis for all compensation planning and bargaining.

Within budget limitations and Council authorized

4.8.1 Travel & 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. BUDGET

5.1 Budget Objective

The formal operating budget development process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, through the city council's appropriation of funds, functional classification, or capital programs or projects given the anticipated level of available resources. The City Council will meet to discuss Council goals and priorities prior to the start of the budget development process. The budget will be developed per Ch. 35A.34 RCW.

5.2 Budget Principles

5.2.1 Link the budget to long-term, strategic financial plans

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

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

5.2.4 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.

5.2.5 Establish preferences for budget balancing strategies

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

expense of long-term financial health.

5.3 Budget Scope & Basis

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

5.4 Balanced Budget Requirement

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

5.5 Internal Cost Allocation

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

5.5.1 Reference Guides

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

5.5.2 Definitions

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

5.5.3 Costs to be allocated

Indirect cost allocation methods shall be reasonable, consistent, and equitable to distribute shared costs across funds and departments. Different factors are necessary to

equitably allocate the various overhead costs. Costs shall only be allocated to departments that receive indirect support services. The city should be guided by reference authorities when creating the cost allocation plan to ensure that only allocable costs are included.

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

5.6 Budget Amendments

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

5.6.1 Administrative Budget Adjustments

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

5.6.2 Personnel Adjustments

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

5.7 Service Levels & Funding

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

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

5.7.1 Social Service Organization Funding Requests

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

5.8 Maintenance and Replacement

Maintenance and replacement funding should be prioritized each year to ensure that

capital facilities and equipment are sufficiently maintained to avoid service disruptions. Non-current liabilities have important implications for a local government's fiscal health. The City will strive to maintain its capital assets in a manner adequate to protect the City's capital investment and to minimize future liabilities for maintenance and replacement costs.

5.8.1 Capital Asset Management

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

5.9 Enterprise Fund Budgets

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

5.10 Budget Reporting

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

6. CAPITAL BUDGET

6.1 Objective

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

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

6.2 Capital Definitions

6.2.1 Capital Outlay

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

6.2.2 Capital Program

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

6.2.3 Capital Project

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

6.3 Capital Improvement Plan (CIP)

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

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

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

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

6.4 CIP Criteria & Ranking

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

6.5 Project Source & Use Identification

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

6.5.1 Project Sources

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

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

6.5.1.1 Funding Source Cash Flow

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

6.5.2 Capital Cost Thresholds

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

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

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

6.5.2.1 Impact on Operating Budget

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

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

6.5.2.2 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.

6.6 CIP Planning Process

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

6.7 CIP Progress & Reporting

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

7. DEBT MANAGEMENT

7.1 Debt Purpose

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

- Identify the timing and amount of debt required as specifically as possible
- Achieve the most favorable interest rates and other related financing costs

- Ensure that future financial flexibility be maintained
- Utilize interfund loans from one fund to another as a first source of debt financing

7.2 Debt Practices

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

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

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

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

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

7.3 Bond Terms & Methods

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

7.4 Bond Rating

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

7.5 Financial Guarantees

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

8. INVESTMENTS

8.1 Policy & Scope

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

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

8.2 Prudence

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

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

8.3 Objective

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

8.3.1 Liquidity

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

8.3.2 Return

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

8.4 Delegation of Authority

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

8.5 Ethics & 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 & 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 & 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 & Custody

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

8.9 Diversification

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

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

8.10 Reporting

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

9. LONG-TERM FINANCIAL PLANNING

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

9.1 Model Objective

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

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

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

10. 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 an Annual Financial Report and the Washington SAO will conduct an audit of the City financial transactions, contract management and internal control.

10.1 Internal Control

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

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

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

10.2 Accounting Write-offs

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

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

10.3 Petty Cash and Bank Account Controls

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

10.3.1 Establishing Petty Cash Accounts

At the time of establishing any petty cash account, the Finance Director shall appoint a single custodian for such an account independent of invoice processing, check signing, general accounting, and cash receipt functions, provided that the Finance Director may from time to time change the custodian of the account as directed in writing. On disbursement of petty cash to a designated custodian, the custodian shall render a receipt in writing to the Finance Director.

10.3.2 Petty Cash Limit

No individual petty cash account shall exceed \$250.00, and the aggregate of all petty cash accounts shall not exceed \$1,000.

10.3.3 Petty Cash Reconciliation

All petty cash accounts shall be counted or reconciled to the authorized balance and to the actual balance per bank statement or a count of cash on hand, at least monthly or upon termination of the custodian, by some person other than the custodian.

10.3.4 Petty Cash Replenishment

At least once a month petty cash accounts shall be replenished. Replenishment shall be by warrant or check with the appropriate receipts attached. The receipts should show the date, recipient, purpose, and amount of each cash disbursement. The receipts must be signed by the person receiving the petty cash and shall be perforated or canceled by some appropriate means to prevent reuse.

10.4 Inventory of Small & Attractive Items

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

10.5 Surplus Assets

All real property (land, buildings, etc.) regardless of value, and personal property (vehicles, equipment, etc.) with an estimated market value equal to or more than \$50,000, acquired for non-utility or utility purposes, and which are no longer required for service, may be surplus following a public hearing and approval of a City Council resolution. If personal property has an estimated market value less than \$50,000, then the Mayor may administratively surplus without a public hearing and resolution. The surplus of any property shall not be less than its fair market value. 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.

10.5.1 Surplus or Inter-Governmental Disposition of Public Utility Assets

As per Ch. 35.94.040 RCW, titled vehicles, real property, and equipment originally acquired

for public utility purposes and which are no longer required for providing continued public utility service should be surplus after a public hearing and subsequent City Council resolution.

11. RISK MANAGEMENT

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

12. FUND STRUCTURE

The City shall establish the following funds in its financial system as required by law and sound financial administration. The Finance Director is authorized to establish procedures for the proper operation of each fund in accordance with its purpose.

FUND NUMBER	FUND NAME	FUND PURPOSE
001	General Fund	Serves as the main operating fund for the City and includes sources and uses for general governmental activities.
002	Reserve Fund	Maintains and provides money to the General Fund and other funds when necessary in order to respond to unexpected events such as economic instability, public emergencies, or cash flow issues.
012	Arts Activities Fund	Accounts for the acquisition and display of art and the provision of art programs established by the City in consultation with the Arts Commission.
014	North Bend Police Services Fund	Accounts for the provision of police services to the City of North Bend.
017	Exchange Delegates Activities Fund	Accounts for deposits made by the City’s sister cities for their use during their time visiting the City.
018	General Deposits Control Fund	Accounts for various types of damage and security deposits that are not related to utility or capital projects, or for certain other special purposes, until they are either refunded to the payee or retained by the City.
020	School Impact Fee Fund	Receives and remits impact fees collected for the Snoqualmie Valley School District (SVSD).
110	Tourism Promotion Fund	Accounts for the collection and disbursement of lodging tax revenue allocated for tourism promotion efforts by the City’s Lodging Tax Advisory Committee (LTAC).
118	Drug Enforcement Fund	Accounts for the collection and disbursement of proceeds from the sale of confiscated and/or forfeited

FUND NUMBER	FUND NAME	FUND PURPOSE
		property seized as a result of criminal drug activity for drug enforcement purposes or remittance to the State of Washington.
123	Opioid Settlement Fund	Accounts for the collection and disbursement of legal settlement funds for opioid remediation efforts.
131	Affordable Housing Fund	Accounts for the City's affordable housing efforts including, but not limited to, the acquisition, rehabilitation, or construction of affordable housing, the operation and maintenance of such housing units, or to provide rental assistance and other supportive services to tenants.
144	Home Elevation Fund	Receives and disburses funds from the King County Flood Control District to support the elevation of homes in flood-prone areas.
150	ARPA Covid Local Recovery Fund	Receives and disburses State and Local Fiscal Recovery Funds (SLFRF) from the America Rescue Plan Act (ACA) to support the City broadly during the COVID-19 pandemic.
310	Non-Utility Capital Fund	Accounts for the acquisition, improvement, or replacement of long-term general governmental infrastructure (i.e., parks, transportation, facilities, etc.).
320	Tokul Roundabout Construction Fund	Accounts for the construction of the Tokul Roundabout.
350	ERP Project Fund	Accounts for the replacement and implementation of the Enterprise Resource Planning (ERP) system.
401	Water Operations Fund	Accounts for the provision of drinking and irrigation water services to customers which includes the operation and maintenance of the water collection, treatment, and distribution system.
402	Wastewater Operations Fund	Accounts for the provision of wastewater services to customers which includes the operation and maintenance of the wastewater collection, conveyance, and treatment system.
403	Stormwater Operations Fund	Accounts for the operation and maintenance of storm drainage, catch basin, and water retention facilities and the City's green infrastructure which includes the urban forest.
417	Utility Capital Fund	Accounts for the acquisition, improvement, or replacement of long-term utility infrastructure.
501	Equipment Replacement & Repair Fund	Accounts for the operation, maintenance, acquisition, and disposition of long-term vehicles and equipment.
502	Information Technology Fund	Accounts for the provision of information technology services and the maintenance, acquisition, and disposition of long-term hardware and software systems.
510	Facilities Maintenance Fund	Accounts for the operation and maintenance of municipal facilities including, but not limited to, City Hall, Police Station, Fire Station, and the Public Works Shop.

FUND NUMBER	FUND NAME	FUND PURPOSE
631	Payroll Warrants Clearing Fund	Receives transfers from other funds with an amount of money equal to the various salaries, wages, and other compensations due to City employees in order to pay out those employee-related expenses from one fund.
632	Claims Warrants Clearing Fund	Receives transfers from other funds with an amount of money equal to the various claims against the City (such as invoices for goods and services) in order to pay out those claims from one fund.
633	Treasurers Deposits Control Fund	Accounts for various types of deposits, fees, and taxes collected on behalf of other governments or entities and the remittance of those monies to the responsible government or entity.
634	Medical FSA Spending Trust Fund	Accounts for the withholding from employee pay an amount equal to the amount spent by an employee from their flexible spending account (FSA) and the disbursement of such funds to the vendor managing the FSA.
890	Treasurers Surplus Investment Fund	Accounts for the City's investment of its available cash in interest-bearing accounts or securities.
999	Pooled Cash Fund	Accounts for all of the City's cash in one pooled account and keeps a record of money due to a fund, from another fund, in order to track the amount of cash a fund is responsible for.

FINANCIAL MANAGEMENT POLICY ADOPTION

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

Policy Adopted on: ~~June 10~~ December 8, 20242025

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



FINANCIAL MANAGEMENT POLICY

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1. INTRODUCTION AND OBJECTIVES

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

1.1 Policy Objectives

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

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

1.1.1 Financial Procedures

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

2. RESERVES AND FUND BALANCE

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

2.1 Fund Balance Definitions

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

2.1.1 Non-Spendable Fund Balance

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

2.1.2 Restricted Fund Balance

Externally enforceable limitations, on the use of funds, that are imposed by creditors, grantors, contributors, or laws and regulations of other governments or limitations imposed will be designed as restricted.

2.1.3 Committed Fund Balance

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

2.1.4 Assigned Fund Balance

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

2.1.5 Unassigned Fund Balance

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

2.2 Fund Type Definitions

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

2.2.1 General Fund

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

2.2.2 Reserve Fund

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

2.2.3 Other Managerial Funds

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

2.2.4 Special Revenue Funds

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

2.2.5 Capital Project Funds

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

2.2.6 Enterprise Funds

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

2.2.7 Internal Service Funds

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

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

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

2.3.1 Reserve Fund

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

2.3.2 Conditions for Using General and Reserve Fund Balances

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

2.3.3 Other Managerial Funds

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

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

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

2.4.1 Drug Enforcement Fund

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

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

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

2.5.1 Real Estate Excise Tax (REET)

The Real Estate Excise Tax (REET) is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure a purchase. As defined by Ch. 84.46.035 RCW, the City of Snoqualmie is authorized to levy REET and use in accordance with state law. REET revenues shall be allocated towards capital projects as defined in the six-year adopted Capital Improvement Plan (CIP) and should be leveraged towards debt service obligations.

2.6 Reserve Level Target – Enterprise Funds

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

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

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

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

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

2.7 Reserve Level Target – Internal Service Funds

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

2.8 Replenishment of Reserves

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

2.9 Excess Fund Balances

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

3. REVENUES

3.1 Revenue Objectives

- The city will maintain a diversified and stable revenue system to shelter it from short-term fluctuations.
- Fees may be set at levels sufficient to cover the entire cost of service delivery. Service delivery costs may be subsidized, as Council deems appropriate.
- All utility enterprise funds shall be self-supporting, generating enough revenue to pay for all operating, debt, and capital costs. Utility rate studies will be conducted periodically and should divide costs equitably among customer classes per benefit and cost of service. If rates are set that subsidize one class of customer at the expense of another, this action should be taken in support of explicit City policy, or a plan should be put into place to bring customer classes back into alignment with their respective cost of service.

3.2 Fee Schedule

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

3.3 Cash Management

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

3.4 Revenue Distribution to Funds

- Sales tax is a major revenue source of the City. Construction sales tax shall be recorded within capital project fund sources. All other sales tax revenue shall be recorded within the General Fund.
- REET tax should be recorded within capital project fund sources, except for the allowance for street maintenance operations determined by the City Council which should be recorded to the general fund.

- Utility taxes are recorded within the General Fund except for the portion apportioned to the non-utility capital fund as per Ordinance 1135.

3.5 Grants Management

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

3.6 Donations & Gifts

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

3.6.1 Substantial Gifts

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

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

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

4. EXPENDITURES & PROCUREMENT

4.1 Expenditure Objectives

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

The objectives of the expenditure guidelines are:

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

contracts or other appropriate means, the sources of supply before the actual needs.

4.2 Efficiency

To ensure compliance with all applicable policies and regulations of the City, the State, and Federal Government, the City will make efficient use of limited resources and will continually look for and implement cost effective and reliable methods of delivering services. The Administration will develop service delivery changes that are needed to respond to budget shortfalls using system-wide and productivity measures.

Opportunities should be found to improve efficiencies by pursuing a range of productivity-enhancing techniques such as:

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

4.3 Purchasing Standards

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

- Using information available to an employee solely because of their position for personal profit, gain, or advantage. An employee should recuse themselves from the appearance of conflict of interest
- Directly or indirectly furnishing estimating services, or any other services or information not available to all prospective bidders, to any person bidding on, or who may reasonably be expected to bid on, a contract.
- Using their position or status in the city to solicit business of any kind directly or indirectly for private use or to obtain supplies and equipment at special discounts or with special concessions from any vendor who sells or solicits sales to the city.

4.4 Purchasing Authorization & Accountability

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

4.4.1 Authorized Purchasers

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

4.4.2 Auditing Officer

Pursuant to Ch. 42.24.080 and Ch. 42.24.180 RCW, claims presented for payment to the

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

4.4.2.1 Claims Reporting

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

4.5 Level of Purchasing and Commitment Authority

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

- All contractual obligations, including zero-dollar contracts, are subject to compliance.
- All purchases shall be made per the Purchasing and Contract Commitment Threshold Table 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 Table of this section. The Mayor may bring any contract forward for approval by the city council, notwithstanding the authority delegated to the Mayor by this policy.

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

4.5.1 Minor Contracts

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

- 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.

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.

4.5.3 Purchasing and Contract Commitment Threshold Table

To identify the necessary requirements for procurement or contracting, staff must first identify the procurement category in the following table:

Purchasing and Contract Commitment Threshold Table

CONTRACT OR_ PROCUREMENT CATEGORY	DOLLAR LIMIT	PROCEDURAL REQUIREMENT(S)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
<i>Materials, Supplies, & Equipment</i>				
Materials, Supplies, &	Under \$2,000	Purchasing Card	Authorized Staff	None ¹

CONTRACT OR PROCUREMENT CATEGORY		DOLLAR LIMIT	PROCEDURAL REQUIREMENT(S)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
Equipment (Including Capital Equipment)		\$2,000-\$7,500	Purchasing Card	Authorized Staff	Manager
		Over \$7,500-\$15,000	Purchasing Card, Purchase Cooperative, Vendor Roster, OR Formal Competitive Bid	Manager	Department Director
		Over \$15,000 - \$50,000	Purchasing Card, Purchase Cooperative, Interlocal Agreement OR Formal Competitive Bid	Department Director	Mayor or City Administrator
		Over \$50,000	Purchase Cooperative, Interlocal Agreement OR Formal Competitive Bid	Mayor or City Administrator	City Council
Personal Services					
Architectural, Engineering & Landscape Architect Services ("A&E")		Under \$15,000	MRSC Consultant/Vendor Roster OR On-Call Contract	Manager	Department Director
		\$15,000-\$50,000	MRSC Consultant/Vendor Roster OR On-Call Contract	Department Director	Mayor or City Administrator
		Over \$50,000-\$100,000	MRSC Consultant/Vendor Roster OR On-Call Contract	Mayor or City Administrator	City Council
		Over \$100,000	MRSC Consultant/Vendor Roster, On-Call Contract or Request for Qualifications	Mayor or City Administrator	City Council
General or Purchased Services (Other Than A&E)		Under \$15,000	Purchasing Card 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
Technology Systems & Services					
Technology Systems & Services		Under \$7,500	Purchasing Card	Authorized Staff	Manager
		\$7,500-\$15,000	Purchasing Card, Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Manager	Department Director
		Over \$15,000-\$50,000	Purchasing Card, Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Department Director	Mayor or City Administrator
		Over \$50,000	Purchase Cooperative, Consultant/Vendor Roster, OR Competitive Negotiation	Mayor or City Administrator	City Council
Public Works					
Public Works	Single Craft	Under \$75,500	None	Manager	Department Director
Project Staff Labor	Multi Craft	Under \$150,000	None	Manager	Department Director

CONTRACT OR PROCUREMENT CATEGORY	DOLLAR LIMIT	PROCEDURAL REQUIREMENT(S)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
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-\$150,000	Small Works Roster OR Formal Competitive Bid	Department Director	Mayor or City Administrator
	Over \$150,000-\$350,000	Small Works Roster OR Formal Competitive Bid	Mayor or City Administrator	City Council
	Over \$350,000	Formal Competitive Bid	Mayor or City Administrator	City Council
<i>Amendments & Change Orders</i>				
Contract Amendments (Services)	No Value Change	None ²	Manager	Department Director
	Under \$50,000, cumulatively	None ²	Department Director	Mayor or City Administrator
	Over \$50,000, cumulatively	None ²	Mayor or City Administrator	City Council
Change Orders (Public Works)	No Value Change	None ²	Manager	Department Director
	Under \$50,000, cumulatively	None ²	Department Director	Mayor or City Administrator
	Over \$50,000, cumulatively	None ²	Mayor or City Administrator	City Council

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

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

4.6 Purchasing Controls & Methods

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

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

4.6.1 Commercial Card Program

A purchase order system and/or commercial card programs (purchasing or fleet cards) should be used for purchases for goods and services use. Purchasing cards are used as

a form of payment, by authorized purchasers, with the city liability to vendors and not the card program provider.

4.7 Exemptions to Purchasing and Commitment Thresholds

4.7.1 Sole Source

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

4.7.2 Favorable Market Conditions

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

4.7.3 Insurance & Bonds

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

4.7.4 Emergency Purchases

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

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

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

4.8 Personnel Expenditures

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

4.8.1 Travel & 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. BUDGET

5.1 Budget Objective

The formal operating budget development process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, through the city council's appropriation of funds, functional classification, or capital programs or projects given the anticipated level of available resources. The City Council will meet to discuss Council goals and priorities prior to the start of the budget development process. The budget will be developed per Ch. 35A.34 RCW.

5.2 Budget Principles

5.2.1 Link the budget to long-term, strategic financial plans

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

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

5.2.4 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.

5.2.5 Establish preferences for budget balancing strategies

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

5.3 Budget Scope & Basis

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

5.4 Balanced Budget Requirement

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

5.5 Internal Cost Allocation

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

5.5.1 Reference Guides

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

5.5.2 Definitions

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

5.5.3 Costs to be allocated

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

reference authorities when creating the cost allocation plan to ensure that only allocable costs are included.

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

5.6 Budget Amendments

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

5.6.1 Administrative Budget Adjustments

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

5.6.2 Personnel Adjustments

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

5.7 Service Levels & Funding

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

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

5.7.1 Social Service Organization Funding Requests

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

5.8 Maintenance and Replacement

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

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

5.8.1 Capital Asset Management

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

5.9 Enterprise Fund Budgets

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

5.10 Budget Reporting

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

6. CAPITAL BUDGET

6.1 Objective

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

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

6.2 Capital Definitions

6.2.1 Capital Outlay

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

6.2.2 Capital Program

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

6.2.3 Capital Project

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

6.3 Capital Improvement Plan (CIP)

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

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

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

As resources are available and projects are financially feasible, the two most current

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

6.4 CIP Criteria & Ranking

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

6.5 Project Source & Use Identification

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

6.5.1 Project Sources

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

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

6.5.1.1 Funding Source Cash Flow

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

6.5.2 Capital Cost Thresholds

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

years of useful life.

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

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

6.5.2.1 Impact on Operating Budget

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

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

6.5.2.2 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.

6.6 CIP Planning Process

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

6.7 CIP Progress & Reporting

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

7. DEBT MANAGEMENT

7.1 Debt Purpose

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

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

7.2 Debt Practices

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

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

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

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

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

7.3 Bond Terms & Methods

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

7.4 Bond Rating

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

7.5 Financial Guarantees

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

8. INVESTMENTS

8.1 Policy & Scope

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

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

8.2 Prudence

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

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

8.3 Objective

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

8.3.1 Liquidity

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

8.3.2 Return

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

8.4 Delegation of Authority

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

8.5 Ethics & 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 & 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 & 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 & Custody

When a broker dealer holds, investments purchased by the City of Snoqualmie in safekeeping, the broker-dealer must provide asset protection of at least \$500,000

through the Securities Investor Protector Corporation (SIPC) and at least another \$49.5 million supplemental insurance protection.

8.9 Diversification

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

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

8.10 Reporting

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

9. LONG-TERM FINANCIAL PLANNING

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

9.1 Model Objective

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

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

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

and other fiscal decision-making actions of the City Council.

10. 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 an Annual Financial Report and the Washington SAO will conduct an audit of the City financial transactions, contract management and internal control.

10.1 Internal Control

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

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

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

10.2 Accounting Write-offs

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

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

10.3 Petty Cash and Bank Account Controls

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

accounts, and Payroll accounts. Bank accounts will be reconciled monthly.

10.3.1 Establishing Petty Cash Accounts

At the time of establishing any petty cash account, the Finance Director shall appoint a single custodian for such an account independent of invoice processing, check signing, general accounting, and cash receipt functions, provided that the Finance Director may from time to time change the custodian of the account as directed in writing. On disbursement of petty cash to a designated custodian, the custodian shall render a receipt in writing to the Finance Director.

10.3.2 Petty Cash Limit

No individual petty cash account shall exceed \$250.00, and the aggregate of all petty cash accounts shall not exceed \$1,000.

10.3.3 Petty Cash Reconciliation

All petty cash accounts shall be counted or reconciled to the authorized balance and to the actual balance per bank statement or a count of cash on hand, at least monthly or upon termination of the custodian, by some person other than the custodian.

10.3.4 Petty Cash Replenishment

At least once a month petty cash accounts shall be replenished. Replenishment shall be by warrant or check with the appropriate receipts attached. The receipts should show the date, recipient, purpose, and amount of each cash disbursement. The receipts must be signed by the person receiving the petty cash and shall be perforated or canceled by some appropriate means to prevent reuse.

10.4 Inventory of Small & Attractive Items

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

10.5 Surplus Assets

All real property (land, buildings, etc.) regardless of value, and personal property (vehicles, equipment, etc.) with an estimated market value equal to or more than \$50,000, acquired for non-utility or utility purposes, and which are no longer required for service, may be surplusized following a public hearing and approval of a City Council resolution. If personal property has an estimated market value less than \$50,000, then the Mayor may administratively surplus without a public hearing and resolution. The surplusizing of any property shall not be less than its fair market value.

11. RISK MANAGEMENT

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

expected costs of those risks through actuarial or other professional estimates of those costs.

12. FUND STRUCTURE

The City shall establish the following funds in its financial system as required by law and sound financial administration. The Finance Director is authorized to establish procedures for the proper operation of each fund in accordance with its purpose.

FUND NUMBER	FUND NAME	FUND PURPOSE
001	General Fund	Serves as the main operating fund for the City and includes sources and uses for general governmental activities.
002	Reserve Fund	Maintains and provides money to the General Fund and other funds when necessary in order to respond to unexpected events such as economic instability, public emergencies, or cash flow issues.
012	Arts Activities Fund	Accounts for the acquisition and display of art and the provision of art programs established by the City in consultation with the Arts Commission.
014	North Bend Police Services Fund	Accounts for the provision of police services to the City of North Bend.
017	Exchange Delegates Activities Fund	Accounts for deposits made by the City's sister cities for their use during their time visiting the City.
018	General Deposits Control Fund	Accounts for various types of damage and security deposits that are not related to utility or capital projects, or for certain other special purposes, until they are either refunded to the payee or retained by the City.
020	School Impact Fee Fund	Receives and remits impact fees collected for the Snoqualmie Valley School District (SVSD).
110	Tourism Promotion Fund	Accounts for the collection and disbursement of lodging tax revenue allocated for tourism promotion efforts by the City's Lodging Tax Advisory Committee (LTAC).
118	Drug Enforcement Fund	Accounts for the collection and disbursement of proceeds from the sale of confiscated and/or forfeited property seized as a result of criminal drug activity for drug enforcement purposes or remittance to the State of Washington.
123	Opioid Settlement Fund	Accounts for the collection and disbursement of legal settlement funds for opioid remediation efforts.
131	Affordable Housing Fund	Accounts for the City's affordable housing efforts including, but not limited to, the acquisition, rehabilitation, or construction of affordable housing, the operation and maintenance of such housing units, or to provide rental assistance and other supportive services to tenants.
144	Home Elevation Fund	Receives and disburses funds from the King County Flood Control District to support the elevation of homes

FUND NUMBER	FUND NAME	FUND PURPOSE
		in flood-prone areas.
150	ARPA Covid Local Recovery Fund	Receives and disburses State and Local Fiscal Recovery Funds (SLFRF) from the America Rescue Plan Act (ACA) to support the City broadly during the COVID-19 pandemic.
310	Non-Utility Capital Fund	Accounts for the acquisition, improvement, or replacement of long-term general governmental infrastructure (i.e., parks, transportation, facilities, etc.).
320	Tokul Roundabout Construction Fund	Accounts for the construction of the Tokul Roundabout.
350	ERP Project Fund	Accounts for the replacement and implementation of the Enterprise Resource Planning (ERP) system.
401	Water Operations Fund	Accounts for the provision of drinking and irrigation water services to customers which includes the operation and maintenance of the water collection, treatment, and distribution system.
402	Wastewater Operations Fund	Accounts for the provision of wastewater services to customers which includes the operation and maintenance of the wastewater collection, conveyance, and treatment system.
403	Stormwater Operations Fund	Accounts for the operation and maintenance of storm drainage, catch basin, and water retention facilities and the City's green infrastructure which includes the urban forest.
417	Utility Capital Fund	Accounts for the acquisition, improvement, or replacement of long-term utility infrastructure.
501	Equipment Replacement & Repair Fund	Accounts for the operation, maintenance, acquisition, and disposition of long-term vehicles and equipment.
502	Information Technology Fund	Accounts for the provision of information technology services and the maintenance, acquisition, and disposition of long-term hardware and software systems.
510	Facilities Maintenance Fund	Accounts for the operation and maintenance of municipal facilities including, but not limited to, City Hall, Police Station, Fire Station, and the Public Works Shop.
631	Payroll Warrants Clearing Fund	Receives transfers from other funds with an amount of money equal to the various salaries, wages, and other compensations due to City employees in order to pay out those employee-related expenses from one fund.
632	Claims Warrants Clearing Fund	Receives transfers from other funds with an amount of money equal to the various claims against the City (such as invoices for goods and services) in order to pay out those claims from one fund.
633	Treasurers Deposits Control Fund	Accounts for various types of deposits, fees, and taxes collected on behalf of other governments or entities and the remittance of those monies to the responsible government or entity.

FUND NUMBER	FUND NAME	FUND PURPOSE
634	Medical FSA Spending Trust Fund	Accounts for the withholding from employee pay an amount equal to the amount spent by an employee from their flexible spending account (FSA) and the disbursement of such funds to the vendor managing the FSA.
890	Treasurers Surplus Investment Fund	Accounts for the City's investment of its available cash in interest-bearing accounts or securities.
999	Pooled Cash Fund	Accounts for all of the City's cash in one pooled account and keeps a record of money due to a fund, from another fund, in order to track the amount of cash a fund is responsible for.

FINANCIAL MANAGEMENT POLICY ADOPTION

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

Policy Adopted on: December 8, 2025

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

Council Agenda Bill

AB Number

AB25-114

Agenda Bill Information

Title*

Agreement for Attorney Legal Services with Madrona Law PLLC

Action*

Motion

Council Agenda Section

Committee Report

Council Meeting Date*

12/08/2025

Staff Member

Dena Burke

Department*

Legal

Committee

Finance and Administration

Committee Date

12/02/2025

Exhibits

Packet Attachments - if any

Res 1735 Madrona.docx

16.75KB

x2 2025 Third Amendment.docx

22.98KB

Summary

Introduction*

Brief summary.

Sound legal advice is essential for a city to operate effectively, responsibly, and in the best interest of its residents. Ensuring full legal advice mitigates legal and financial risks by ensuring that City policies, contracts, and actions comply with local, state, and federal laws. Legal counsel also plays a critical role in protecting the city's assets and interests: whether defending against litigation, negotiating agreements, or advising on land use and development. Moreover, it supports transparent and accountable governance by guiding elected officials and staff through complex regulatory frameworks, ethical standards, and procedural requirements. Robust legal advice is a cornerstone of a well-functioning municipal government.

Legal needs within a municipal government are inherently difficult to forecast, often emerging with little warning and requiring immediate attention. From sudden litigation and regulatory changes to urgent land use disputes or personnel matters, the City must be prepared to respond swiftly to protect public interests and ensure compliance with the law. These situations frequently demand specialized legal expertise and rapid decision making, which means it essential to have flexible access to outside counsel. The

unpredictable and high-paced nature of municipal legal issues underscores the importance of maintaining responsive legal support to mitigate risk and uphold effective governance.

Proposed Motion

Move to adopt Resolution 1735 approving the Third Amendment to the Madrona Law PLLC Agreement and authorizing the Mayor to sign.

Background/Overview*

What was done (legislative history, previous actions, ability to hyperlink)

On May 11, 2023, the City of Snoqualmie entered into an agreement with Madrona Law Group, PLLC (Madrona) for Interim City Attorney and legal services, with a not-to-exceed compensation amount of \$50,000. As the City's legal needs evolved, the agreement was amended twice: first, on June 26, 2023, increasing the compensation cap to \$295,865; and, again on October 28, 2024, raising the limit to \$508,194.

Throughout 2025, the City of Snoqualmie encountered a series of high-profile, emergent legal challenges that demanded substantial legal support. The urgency of these matters was further compounded by a staffing gap, as the Legal Assistant–Deputy City Clerk position was vacant from March to August 2025. During this period, Madrona provided critical legal guidance. As a result of the intensive support required, the contracted compensation amount was exceeded and now must be reconciled.

Although the City no longer requires Interim City Attorney services, Madrona continues to serve as a trusted legal advisor, particularly in specialized areas such as land use. Given the unpredictable and often urgent nature of municipal legal needs, the City seeks to enter into a new agreement with Madrona to ensure continued access to outside legal counsel on an as-needed basis.

The proposed amendment increases the not-to-exceed amount of to \$590,000 . This allocation will reconcile the prior overages and provide funding for ongoing legal services, allowing the City to remain responsive and well-supported in its legal affairs.

Analysis*

The attached third amendment to the agreement is for Madrona to continue to provide legal services on an as needed basis. The Staff recommendation is to approve the agreement.

Budgetary Status*

This is an extra-budget expenditure.

Budget Summary

Fiscal Impact

Amount of Expenditure

Amount Budgeted

Appropriation Requested

Fiscal Impact Screenshot

Administrative Departments Services (#001)

2025-26 Biennial Budget	
Beginning Budget	\$ 4,374,673
Expenditures	\$ (2,097,622)
Outstanding Contract Value	\$ (61,998)
Current Available Budget	\$ 2,215,052
Cost of AB25-114	\$ (104,679)
Available Budget after AB25-114	\$ 2,110,373

RESOLUTION NO. 1735**A RESOLUTION OF THE CITY OF SNOQUALMIE, WASHINGTON,
AUTHORIZING THE THIRD AMENDMENT TO THE AGREEMENT FOR
LEGAL SERVICES WITH MADRONA LAW GROUP PLLC**

WHEREAS, the City of Snoqualmie and Madrona Law Group, PLLC (Madrona) entered into an agreement for Interim City Attorney and Legal Services on May 11, 2023, with the not to exceed compensation amount of the agreement of \$50,000. This agreement with Madrona provided for an Interim City Attorney and legal services; and,

WHEREAS, the first amendment to the agreement was entered on June 26, 2023. This amendment increased the not to exceed compensation amount of the agreement to \$295,865; and,

WHEREAS, the second amendment to the agreement was entered on October 28, 2024. This amendment increased the not to exceed compensation amount of the agreement to \$508,194; and,

WHEREAS, in 2025 there were several high-profile and fast paced legal issues and lawsuits the City was involved in; and,

WHEREAS, Madrona provided legal support as the City navigated complex and emergent legal issues, and the contracted amount has been exceeded and must be reconciled; and

WHEREAS, legal needs are difficult to predict and are high paced in nature, requiring assistance from outside counsel at times on an urgent basis to protect the City and mitigate risk; and,

WHEREAS, the City anticipates requiring assistance in specialized areas of law, particularly land use; and,

WHEREAS, the City now looks to amend the agreement with Madrona for legal services. This amendment will allow for Madrona to continue to provide legal services for the City on an as needed basis; and,

WHEREAS, the third amendment to the agreement will increase the not exceed amount to \$590,000.00.

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

SECTION 1. Amendment Three to Service Agreement. The Mayor is authorized to sign the amendment for legal services with Madrona attached as Exhibit A.

SECTION 2. Effective Date. This resolution shall be effective immediately upon the adoption.

SECTION 3. Corrections by the City Clerk. Upon approval of the City Attorney, the City Clerk is authorized to make necessary corrections to this resolution, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations, or resolution numbering and section/subsection numbering.

PASSED by the City Council of the City of Snoqualmie, Washington, this 8th day of December 2025.

Katherine Ross, Mayor

ATTEST:

Deana Dean, City Clerk

THIRD AMENDMENT TO THE AGREEMENT FOR INTERIM CITY ATTORNEY LEGAL SERVICES

This agreement is made on this 8th day of December, 2025, between Madrona Law Group, PLLC ("Attorneys") and the City of Snoqualmie ("Client").

The City and Madrona entered into an agreement entitled "Agreement for Interim City Attorney Legal Services" dated May 11, 2023 ("the Agreement"). The Agreement provided, among other things, David Linehan of Madrona Law Group, PLLC ("Attorneys") as Interim City Attorney for City Snoqualmie ("Client") as requested and directed by the Mayor, City Councilmembers, or Department Directors with a not to exceed amount of \$50,000. The parties entered into the First Amendment to the Agreement on June 26, 2023, which increased the not to exceed amount to \$295,865. The parties entered into the Second Amendment to the Agreement on September 23, 2024, which increased the not exceed amount to \$508,194.00.

AGREEMENT

1. **COMPENSATION.**

Section 3 of the Service Agreement is amended to read as follows:

Section 3. Compensation.

- A. Client will pay Attorneys for the legal services provided under this Agreement pursuant to the fees listed in Exhibit A, up to a maximum of five hundred ninety thousand and zero cents. **(\$590,000.00)**

2. **GENERAL PROVISIONS.**

Section 11. General Provisions. Other Provisions of Agreement Not Affected. All other provision of the services Agreement thereto not specifically amended herein shall remain in full force and effect and are not to be affected by this Amendment. This Amendment may not be modified, supplemented, or otherwise amended, except by written instrument duly executed by all parties and approved by Madrona Law Group, PLLC and City of Snoqualmie City Council.

AGREED TO AND ACKNOWLEDGED BY:

CITY OF SNOQUALMIE

MADRONA LAW GROUP, PLLC

By: _____
Katherine Ross, Mayor

By: _____
David Linehan, Member

Dated: _____

Dated: _____

MADRONA LAW GROUP, PLLC**HOURLY BILLING RATES****2025****ATTORNEYS:**

Laurie Halvorson \$395

Eileen M. Keiffer \$395

David A. Linehan \$395

Kim Adams Pratt \$395

Ann Marie J. Soto \$395

Karen Stambaugh \$330

Rachel B. Turpin \$395

STAFF:

Paralegal \$170

Legal Assistant \$85

Council Agenda Bill

AB Number

AB25-112

Agenda Bill Information

Title*

Authorization for continued legal services with K&L Gates

Action*

Motion

Council Agenda Section

Committee Report

Council Meeting Date*

12/08/2025

Staff Member

Dena Burke

Department*

Legal

Committee

Finance and Administration

Committee Date

12/02/2025

Exhibits

Packet Attachments - if any

x1 K&L Gates Engagement Letter 6.5.2023.pdf

411.27KB

x2 AB 24-073.pdf

914.17KB

Summary

Introduction*

Brief summary.

The City entered into an engagement letter with K&L Gates on June 6, 2023, for legal services related to fee -to -trust, fee -for -service, and other legal matters.

The initial approved amount was for \$50,000. On June 24, 2024 Council approved an additional \$80,000 (AB 24-073) for continued legal representation. The City has exceeded the previously approved \$80,000 spending threshold and seeks Council approval for an additional \$16,178.53 for services already rendered.

Proposed Motion

Move to approve an additional \$16,178.53 for legal services already rendered with K&L Gates

Background/Overview*

What was done (legislative history, previous actions, ability to hyperlink)

The City collaborates and negotiate with the Tribe on several matters, including the below items.

-Casino Impact Mitigation Fund

-Fee for Service Agreement

-Fee to Trust Issues

Additionally, there are other legal matters involving Tribal Law. Tribal Law is complex and nuanced, requiring the expertise of outside counsel. It is an area of specialization and expertise that some attorney's choose to focus on entirely for their career.

The City Attorney has worked to reduce outside counsel costs involving K&L Gates. For example, in 2024 the City spent \$93,893.84. In 2025, the City spent \$27,008.99.

Analysis*

Due to the complex and nuanced nature of Tribal Law, it is recommended to authorize an additional \$16,178.53 for the legal representation K&L Gates provided. These funds will cover negotiated and advocated matters mentioned above, which protect the City's interests.

Budgetary Status*

This is an extra-budget expenditure.

Budget Summary

Fiscal Impact

Amount of Expenditure	Amount Budgeted	Appropriation Requested
\$16,178.53		

Fiscal Impact Screenshot

Administrative Departments Services (#001)

2025-26 Biennial Budget	
Beginning Budget	\$ 4,374,673
Expenditures	\$ (2,097,622)
Outstanding Contract Value	\$ (61,998)
Current Available Budget	\$ 2,215,052
Cost of AB25-112	\$ (68,195)
Available Budget after AB25-112	\$ 2,146,857

K&L GATES

June 5, 2023

Bart Freedman
Bart.freedman@klgates.com

T +1 206 370 7655

F + 1 206 623 7022

Katherine Ross, Mayor
City of Snoqualmie
38624 River Street
PO Box 987.
Snoqualmie, WA 98065**Re: Confirmation of Engagement**

Dear Mayor Ross:

Thank you for asking K&L Gates LLP (the “Firm” or “K&L Gates”) to represent the City of Snoqualmie (“City of Snoqualmie”). We welcome this opportunity and look forward to working with you on this engagement.

I enclose our Terms of Engagement for Legal Services (the “Terms”) which supplement this letter and include additional information regarding our legal services, our relations with our clients, our billing and payment arrangements, potential conflicts, and other matters. These Terms will apply to all matters on which we may represent you, except as you and we may otherwise expressly agree.

Please review this letter and the Terms carefully. If they are not consistent with your understanding of our engagement in any respect or if you have any questions concerning the nature and terms of our engagement, please contact me as soon as possible so that we can promptly address your concerns.

The Scope of Our Engagement

The Firm is being engaged to act as counsel solely for the City of Snoqualmie and not for any affiliated entity (including parents and subsidiaries), shareholder, partner, member, manager, director, officer or employee not specifically identified herein.

You have retained the Firm to advise you with respect to certain agreements relating to fee-to-trust and potential fee-for-service, and to address those additional matters for which the Firm expressly agrees to provide representation. You agree that we are authorized to take instruction in this matter primarily from you.

K&L Gates will only provide legal services. We have not been retained, and expressly disclaim any obligation, to provide business or investment advice.

Our Charges

Our statements for professional services will be substantially based upon the amount of time spent by lawyers, paralegals, and other professionals who perform services on your behalf and their respective hourly rates as then in effect. Those hourly rates vary by office across the Firm, take into account the timekeepers' experience in particular areas, and are adjusted periodically. Our charges for fees, disbursements, and other charges and the basis for our invoices are addressed in more detail in the enclosed Terms.

Our Billing and Payment Arrangements

We will generally render statements for professional services and related charges on a monthly basis and expect payment to be made within 30 days of your receipt of our statement, without regard to the consummation or outcome of the matter for which we have been engaged. In the event our statements are not timely paid, we reserve the right to suspend our services until satisfactory payment arrangements are made or to terminate our services if such arrangements are not made and if such termination is otherwise appropriate. You may, of course, terminate our services at any time.

Our Staffing of Your Engagement and Communications with You

I will be your principal contact with respect to the Firm's representation of the City of Snoqualmie. Based on a 9% discount off of our local hourly rates, my current hourly rate for this matter is \$705.00. Ben Mayer and Natalie Reid will be assisting in this matter. Ben's hourly rate for this matter is \$546.00 and Natalie's hourly rate for this matter is \$482.00.

Our representation of you will be staffed by other partners, associates and other professional staff as may be appropriate under the circumstances. We will endeavor to keep you apprised of significant developments in the course of our engagement, to consult with you about our work on an ongoing basis and to obtain your direction on critical issues.

You should contact me with any questions you may have about our work or any other aspect of our representation of you. You can reach me at the office (206-370-7655) or on my mobile telephone (206-963-2794) at your convenience.

Conflicts of Interest

We have searched the Firm's conflicts database and have disclosed to you any ethical conflicts of interest, as defined by the applicable rules of professional conduct, that existed at the time. Such conflicts, if any, have been resolved to your and to our satisfaction. With respect to conflicts of interest that may arise in the future during our engagement by you, the Terms includes a Conflict of Interest section in which you agree to a limited, prospective waiver. This means that,

if all the conditions set forth therein are met, and provided that the matter is not substantially related to the matters we handled or are handling for you, the Firm 1) may represent another client in a matter in which its interests are adverse to your interests, and 2) may represent as a client any individual or entity that is or has been adverse to you. Please review this section, as well as all other sections of the Terms, in detail.

Our Agreement

In providing legal services to you, absent timely advice from you to the contrary, we will act in reliance upon the understanding that this letter and the enclosed Terms constitute our mutual understanding with respect to the terms of our retention. If you proceed with the use of our services, please sign and return this letter.

On behalf of K&L Gates, I thank you for the opportunity to represent the City of Snoqualmie. We look forward to serving you.

Very truly yours,

DocuSigned by:

Bart Friedman

9B9A30A1FD44449...

Bart Friedman

Enclosure: Terms of Engagement for Legal Services

I confirm our engagement of K&L Gates LLP as set forth herein and in the enclosed Terms of Engagement.

The City of Snoqualmie

DocuSigned by:

Katherine Ross

A7F8D713102C4A4...

Katherine Ross
Mayor

Date: 6/6/2023

K&L GATES LLP

TERMS OF ENGAGEMENT FOR LEGAL SERVICES

Thank you for selecting K&L Gates LLP (“K&L Gates”) to represent you and to provide legal services as described in our engagement letter. These Terms of Engagement for Legal Services (the “Terms”), together with our engagement letter, set forth the basis upon which K&L Gates will provide legal services to you. Absent a contrary agreement between us, we will understand that our engagement letter and these Terms supersede any prior oral understandings between us and together form the contract (“Engagement Contract”) for our initial engagement and any subsequent assignments upon which you and we may mutually agree.

We believe it is important to establish clearly the basic terms of our engagement at the outset. Accordingly, if you have any questions concerning these Terms, please contact the lawyer responsible for your engagement so that your questions or concerns may be addressed and resolved promptly.

INTRODUCTION

K&L Gates comprises multiple affiliated entities: a limited liability partnership named K&L Gates LLP organized under the laws of Delaware (“K&L Gates-US,” the “Firm,” or “we” or “us” as the context requires) and maintaining offices in certain states throughout the United States and in a number of international multiple affiliated entities.¹

OTHER K&L GATES ENTITIES

You agree that, as your agent, we may engage other K&L Gates entities to assist us in carrying out our engagement, where appropriate and with notice to you.

Numerous countries in which our offices are located have enacted Anti-Money Laundering (“AML”) laws. If K&L Gates lawyers in any of these offices are engaged to assist you in matters within the scope of our engagement, it will be necessary to comply with the applicable AML laws. In connection therewith, we or lawyers from the appropriate office may be required to

obtain additional, specific evidence of client identity from you and/or to report certain transactions to the authorities. If these AML requirements are applicable, you will be informed of the details needed for compliance.

OUR LAWYER-CLIENT RELATIONSHIP

The Firm has been engaged to represent only the client(s) named in our engagement letter (“you” or the “Client”), even if someone other than you, including an insurer, is responsible for paying, or has agreed to pay, our statements. Accordingly, absent a specific, separate engagement to represent such other persons or entities, (1) if our Client is an individual, the Firm has not agreed to represent, and is not representing, any other person or any affiliated entity; (2) if our Client is a corporation, partnership, joint venture or other entity, the Firm has not agreed to represent, and is not representing, any of your constituents, including directors, officers, employees, managing agents, partners, members, shareholders, affiliates (including parents and subsidiaries) or other persons associated with you; and, (3) if our Client is a trade association or other member organization, the Firm has not agreed to represent, and is not representing, any director, officer, member of or other entity represented by you or any of your other constituents.

In addition, the Firm’s engagement to represent you is limited to the matter(s) described in our engagement letter and to any additional matters for which the Firm expressly agrees to provide legal representation.

You acknowledge that the Firm has not provided you with legal advice concerning the terms and conditions of our Engagement Contract.

OUR CHARGES FOR LEGAL SERVICES

A. Legal Fees

Our statements for professional services will be substantially based upon the time spent by

¹ K&L Gates comprises multiple affiliated entities: a limited liability partnership named K&L Gates LLP organized under the laws of Delaware (“K&L Gates-US,” the “Firm,” or “we” or “us” as the context requires) and maintaining offices in certain states throughout the United States and in Beijing (“K&L Gates LLP Beijing Representative Office”), Berlin, Doha, Dubai, Frankfurt, Munich, Seoul (“K&L Gates LLP Seoul Foreign Legal Consultant Office”), and Shanghai (“K&L Gates LLP Shanghai Representative Office”); an Australian multi-disciplinary partnership maintaining offices in Brisbane, Melbourne, Perth and Sydney (“K&L Gates-AUS”); a limited liability partnership (also named K&L Gates LLP); incorporated in England and Wales and maintaining offices in London and Paris (“K&L Gates-UK”); a Delaware general partnership (“K&L Gates Belgium”) maintaining an office in Brussels; a limited liability partnership established under the laws of

Ireland (K&L Gates (Ireland) LLP) maintaining an office in Dublin; a private limited company registered with the Luxembourg Register of Commerce and Companies (“K&L Gates Volckrick S.à.r.l”) with an office in Luxembourg; a Hong Kong general partnership (“K&L Gates, Solicitors”) maintaining an office in Hong Kong; a professional association established and organized under the laws of Italy named Studio Legale Associato with an office in Milan; a general partnership organized under the laws of Brazil named K&L Gates LLP – Consultores em Direito Estrangeiro/Direito Norte-Americano, with an office in São Paulo; a Taiwan general partnership (“K&L Gates”) maintaining an office in Taipei; a joint enterprise formed in accordance with Japanese regulations (“K&L Gates Gaikokuho Joint Enterprise”) maintaining an office in Tokyo; and a limited liability company organized under the laws of Singapore (“K&L Gates Straits Law LLC”).

professionals, including lawyers, paralegals and other staff members operating under the supervision of lawyers, who perform services on your behalf. The hourly rates for those individuals are based upon their experience and vary by office across the Firm. Time spent on your matters will include meetings with you and others; traveling; considering, preparing and working on documents, pleadings and other papers; written and electronic correspondence; and, making and receiving telephone calls. Whether or not a matter proceeds to completion, our statements will include all work done and all expenses incurred, unless otherwise agreed.

Our hourly rates are periodically reviewed and adjusted. In preparing our statements for professional services, we will use our hourly rates in effect when our services were rendered.

Information regarding standard hourly rates and other charges established by the Firm is proprietary to the Firm. You agree not to disclose such information to third parties without the Firm's prior written consent. In the event that you are served with a demand or legal process that you believe requires you to disclose such information, you agree to notify the Firm immediately of such demand or process, and to reasonably cooperate with the Firm in protecting the Firm's proprietary information from disclosure without the Firm's consent.

Where requested, we may provide you an estimate of the overall costs that may be incurred in connection with a particular engagement. Any such estimate is necessarily based on a number of uncertain factors and future developments and may be influenced by your decisions and by the actions of third parties. Accordingly, any estimate we provide shall not constitute a promise or agreement that we will render the necessary services within a specific time or for a specific amount. The Firm's statements for professional services will be based on the Firm's billing policies, as set forth herein, and the charges reflected in such statements may vary from any estimates previously given.

B. Disbursements

You will be billed for disbursements and other charges relating to our professional services. With respect to disbursements incurred on your behalf to vendors and other third parties for incidental expenses (such as filing fees and travel expenses), you will be billed at our invoiced cost. With respect to internally-generated and other charges (such as photocopying), you will be billed in accordance with our Schedule of Standard Charges in effect when the charge is incurred. Our current Schedule is attached to these Terms. Where the nature of our engagement requires the retention of third parties (e.g., expert witnesses, accountants, actuaries or other consultants, mediators

or arbitrators), we will obtain your approval for such retention, and we will forward their statements for services and expenses directly to you for payment.

C. Other K&L Gates Entities Charges

Where, with notice to you, we have engaged another K&L Gates entity to assist us in our representation of you, we will include their charges in our statement for professional services unless you ask us to arrange for the other K&L Gates entity to invoice you separately.

OUR BILLING AND PAYMENT ARRANGEMENTS

A. Billing

It is our general practice to render statements for professional services and related charges on a monthly basis. We will send a final statement after completion of our work.

B. Payment

We will expect payment to be made within thirty days after your receipt of our statement, without regard to the consummation of any proposed transaction or the outcome of any matter. Payment should be made by you in the full amount of our statement and you will be responsible also for any withholding tax or other deduction that may be chargeable to you by the relevant taxing authorities or by a governmental entity. In the event our statements are not paid in a timely manner, we reserve the right to defer further work on your account and, where such arrearage is not resolved after notice of delinquency is given to you, to terminate our representation of you. Under such circumstances, you agree to consent to, and not oppose, such termination and to sign a substitution of counsel and/or such other document as may be reasonably necessary to effect the Firm's termination of our lawyer-client relationship, including the Firm's withdrawal of its prior appearance in any court or other litigated proceeding. The termination of our lawyer-client relationship shall not affect your ongoing responsibility for any fees or other charges incurred as of the date of our notice of termination.

C. Liens

You hereby grant K&L Gates a lien, to the extent permissible under applicable law, on any and all claims that are the subject of our representation under the Engagement Letter and Terms of Engagement. K&L Gates's lien will be for any sums owing to the Firm for any unpaid costs, or attorney's fees and expenses, at the conclusion of our services. The lien will attach to any recovery you may obtain, whether by arbitration award, judgment, settlement or otherwise. An effect of such a lien is that K&L Gates may be able to compel payment of fees and costs from any such funds

recovered on your behalf even if our representation of you has terminated before the end of the matter. Because a lien may affect your property rights, you may seek the advice of an independent lawyer of your own choosing before agreeing to such a lien. By accepting and agreeing to be bound by the Engagement Letter and Terms of Engagement, you represent and agree that you have had a reasonable opportunity to consult such an independent lawyer and—whether or not you have chosen to consult such an independent lawyer—you agree that K&L Gates will have a lien as specified above.

D. Third Party Payment Responsibility

If a third party (including an insurer) undertakes to pay any portion of the Firm's bills, 1) you will remain responsible for payment of any amounts billed by the Firm and not paid by that third party, 2) you hereby consent to the application of those funds to the outstanding balance of your account with the Firm and waive any right you might otherwise have to direct us to pay or apply those funds in any other fashion, and 3) to the extent any such third party makes payment to us on your behalf accompanied by directions as to what portion of outstanding fees and expenses are to be covered by such payment, you hereby consent to us adhering to those directions and waive any right you might otherwise have to direct us to pay or apply those funds in any other fashion. If you are awarded legal fees or costs by a court or other party, you will remain responsible for payment of the Firm's billed fees and other charges, even if the award to you is less than the amounts we have billed you. Where we have agreed to represent multiple clients in a matter, each client will be jointly and severally responsible for payment of the Firm's statements.

E. Questions

If you have any questions about any statement that we submit to you, you should contact the lawyer responsible for your engagement as soon as you receive it so that we may understand and address your concerns promptly.

TERMINATION

A. Your Right to Terminate

You may terminate our engagement on any or all matters at any time, with or without cause. Your termination of our services will not affect your responsibility to pay for billed and unbilled legal services rendered or other charges incurred as of the date of termination and, where appropriate, for such expenses as we may incur in effecting an orderly transition to successor lawyers of your choice.

B. Our Right to Terminate

Subject to any applicable ethical rule or legal requirement, the Firm reserves the right to terminate its representation of you prior to the conclusion of our services, subject to such permission from any court or tribunal as may be required under the circumstances. In such event, we will provide you with reasonable notice of our decision to terminate and afford you a reasonable opportunity to arrange for successor lawyers, and we will assist you and your successor lawyers in effecting a transition of the engagement. Reasons for the Firm's termination may include your breach of our Engagement Contract including, without limitation, failure to pay outstanding statements in a timely manner as set forth above, the risk that continued representation may result in our violation of applicable rules of professional conduct or legal standards or of our obligations to any tribunal or third parties, your failure to give us clear or proper direction as to how we are to proceed or to cooperate in our representation of your interests, or other good cause.

C. Termination Upon Conclusion

Unless it is previously terminated, the Firm's representation of you, and our lawyer-client relationship with you, will terminate automatically as of the date of the last task performed by the Firm, regardless of whether (1) the Firm sends you a closing letter, (2) the Firm sends you invoices for unpaid expenses or fees, (3) a matter for you is open in the Firm's accounting records, or (4) the Firm refers to any matter for you on its website.

D. Post-Engagement Matters

After the conclusion or termination of our representation of you as described in our engagement letter and these Terms, changes in relevant laws, regulations or decisional authorities may affect your rights and obligations. Unless you engage the Firm to provide future services and to advise you with respect to any issues that may arise in the future as a result of such changes, we will have no continuing obligation to advise you with respect to future legal developments.

OUR COMMUNICATIONS WITH CLIENTS

The Firm's lawyers strive to keep our clients reasonably informed about the status of our engagements and promptly to comply with reasonable requests for information. To enable us to provide effective representation, you agree to be truthful and to cooperate with us in the course of the engagement and to keep us reasonably informed of material developments.

If there are particular limitations on how you would like us to communicate with you, please advise us in advance about your preferences. Unless you advise

us to the contrary, however, we will assume that communication by e-mail is acceptable to you. Absent special arrangements, we do not employ encryption technologies in our electronic communications.

CONFIDENTIALITY

A. Confidentiality and Disclosure

We owe a duty of confidentiality to all our clients. Accordingly, you acknowledge that we will not be required to disclose to you, or use on your behalf, any documents or information in our possession with respect to which we owe a duty of confidentiality to another client or former client.

Information regarding standard hourly rates and other charges established by the Firm is proprietary to the Firm. Information regarding the Firm's security procedures, policies, and systems is proprietary and confidential to the Firm. Disclosure of this information to outside parties poses a significant security risk to the Firm and its clients. Accordingly, you agree not to disclose such information to third parties without the Firm's prior written consent. In the event that you are served with a demand or legal process that you believe requires you to disclose such information, you agree to notify the Firm immediately of such demand or process, and to reasonably cooperate with the Firm in protecting the Firm's proprietary and confidential information from disclosure without the Firm's consent.

Notwithstanding any provisions to the contrary the Firm acknowledges that you are subject to the Washington Public Records Act and therefore materials designated as confidential may be subject to disclosure under the Act.

B. Disclosure to Certain Third Parties

You agree that we may, when required by our insurers, auditors or other advisers, provide details to them of any matter or matters on which we have represented you.

C. Disclosure to Other K&L Gates Entities

You agree that we may disclose confidential information relating to you, or any matters on which we are representing you, to other K&L Gates entities.

D. Disclosure of Representation

You agree that, in Firm brochures, attorney biographies, and other materials or information about our practice, we may indicate the general nature of our representation of you, your identity as a Firm client, and examples of engagements handled on your behalf. Consistent with our ethical obligations, we will not disclose any confidential information. If you do not

wish to have your name mentioned in our materials, please so inform us in writing.

E. Internet/Cloud-Based Services and Data Protection

Any information, including personal data, that K&L Gates collects in our global legal practice may be controlled, stored and processed in, and transferred among, any of our offices and with such contractors, vendors, consultants, professional advisors, and other service providers as we engage to assist us in our practice or to meet our clients' legal needs (collectively, "contractors"), and may be transferred to and through any country, including countries that may not have privacy (data protection) legislation and regulations comparable, for example, to countries in the European Economic area. The location of our offices and of such contractors may change from time to time, and we may acquire offices and engage contractors in other countries at any time.

In addition, we may use internet/cloud-based infrastructure, services and applications for storing information and files, sharing information with clients and contractors, and for ease of access. These internet/cloud-based services and applications may include, among others, email, mobile phone applications, voice services, electronic data/document websites, appointment/event tracking, contact information storage, time tracking, file sharing with you and other authorized persons or entities, and file synchronization services to keep such information up to date. We understand that, in engaging the Firm, you expressly consent to all such control, storage, processing and transfers.

Whether we control, store, or process this information in our offices or with internet/cloud-based service providers or other contractors, we have an obligation under the applicable rules of professional conduct to protect your confidential information and not reveal such information without your informed consent. We are therefore advising you of the likelihood that during the course of this engagement we may use internet/cloud-based services and applications in your representation. Consistent with applicable rules and ethics opinions, we will take reasonable steps to prevent the disclosure of confidential information, including reviewing the various policies, procedures, and security safeguards that any internet/cloud-based service providers have in place. Although the use of these services and applications involves some degree of risk that third parties may access confidential information, we believe and, by signing this letter, you agree that the benefits of using these services and applications outweigh the risk of any accidental disclosure.

When we handle personal data in connection with the services we provide to you, including any data

we outsource to internet/cloud-based service providers or other contractors or share within our offices around the world, we will comply with applicable data privacy regulations (e.g., the EU General Data Protection Regulation 2016/679, the California Consumer Privacy Act, the Chinese Personal Information Protection Law).

CONFLICTS OF INTEREST

The Firm's lawyers, acting in a variety of practice areas and in multiple jurisdictions, provide and will provide legal services to thousands of current clients and future clients. Those clients may be competitors, customers, suppliers or have other business dealings and relationships inter se. As a result, those clients may have matters in which their interests are actually or potentially adverse to one another.

In these circumstances, the Firm's ability 1) to represent you in any matter involving, directly or indirectly, another client, and 2) to represent as a client any individual or entity that is or has been adverse to you will be governed exclusively by applicable rules of professional conduct, unless otherwise agreed to by you and the Firm and, as appropriate, any other Firm client. To allow the Firm to represent both you and other current and future clients in pending or future matters to the fullest extent consistent with applicable ethical restrictions, we request our clients to agree to a limited waiver of certain actual or potential conflicts of interest.

Specifically, by this engagement, (1) you agree that the Firm can represent other clients whose interests are actually or potentially adverse to you and can represent as a client any individual or entity that is or has been adverse to you, provided that: (a) the matter is not substantially related to any current or concluded matter in which the Firm has represented you; (b) in carrying out any such other representation, the Firm shall not violate the duty of confidentiality that we owe to you; and, (c) prior to undertaking the other representation, the Firm has reasonably concluded, in the existing circumstances, including this consent, that the Firm can provide competent and diligent representation to you and each other affected client and that the other representation complies with applicable ethical standards; and, (2) you agree that you will not seek to disqualify us from representing other clients with respect to any matters where such provisos are satisfied.

You further agree that, if you choose to withdraw your consent to the Firm's representation of another client in any such other representation, you will, at our request, engage other counsel, and, after any brief and reasonably necessary transition period (for which we will not bill you), you will permit us to terminate our representation of you unless any rule or statute or tribunal with jurisdiction precludes us from doing so.

We have a large and diverse transactional patent practice. You agree that no conflict of interest is presented when, on behalf of other Firm clients, we render patentability, infringement and validity opinions regarding, and advance patentability arguments over, patents and/or patent applications owned, licensed or controlled by you, but not handled by our law firm. In order to avoid any misunderstanding, we request that our clients, by accepting our engagement letter and these Terms, confirm that they do not think it is a conflict of interest (or that any conflict of interest is waived) when we opine for one client with respect to a patent owned by another client of the firm or distinguish same during prosecution of a patent application.

We also have a large and diverse transactional trademark practice. You agree that no conflict of interest is presented when, on behalf of other Firm clients, we render registrability, infringement and validity opinions regarding, and advance registrability arguments over, registered or unregistered trademarks and/or trademark registration applications owned, licensed or controlled by you, but not handled by our law firm. In order to avoid any misunderstanding, we request that our clients, by accepting our engagement letter and these Terms, confirm that they do not think it is a conflict of interest (or that any conflict of interest is waived) when we opine for one client with respect to a trademark owned by another client of the firm or distinguish same during prosecution of a trademark application.

The Firm represents various third party funders ("TPFs") that provide financing for, without limitation, court based litigation, arbitration proceedings, and court judgment and arbitral award enforcement proceedings in various countries around the world (collectively, "Financing Activities"). There may be situations (known or unknown to the Firm) in which a client of the Firm (which we do not represent in relation to its Financing Activities) is providing or has provided financing to the adverse party in a matter in which the Firm is representing you. The Firm has determined that it would be able to provide competent and diligent representation to both the TPF and you in such a situation and that our representation of each will not be materially limited by our responsibilities to the other. As a condition of this engagement, you consent to the Firm's representation of you and TPFs (in matters unrelated to our work for you). In the event you seek funding or related services (known or unknown to the Firm), from TPFs, you agree that the Firm will not consider the TPF to be a client of the Firm solely as a result of the TPF providing funding and related services to you. Furthermore, you agree the Firm is in no way precluded from representing other clients in any matters adverse to TPFs that have provided or are currently providing financing or related services to you.

Finally, you agree that, for the purposes of determining whether any conflict may exist, only the client(s) identified in our engagement letter, and not any

affiliated entity or person, shall be considered our client.

SANCTIONS

The firm and its lawyers are subject to legal requirements relating to international sanctions enforced in various jurisdictions. These various laws and regulations may at any time impose restrictions or prohibitions on our ability to continue work on your matter due to the parties or activity involved. In such event, we may have legal obligations, or otherwise determine it is appropriate, to take certain steps including potentially reporting matters to relevant authorities and pausing or stopping work for you immediately. Where appropriate we also may decide to apply for a government license under which work may be permitted to continue, but we are under no obligation to do so. Should additional work become necessary as a result of international sanctions, we will advise you about the estimated costs and timescales that may be involved.

OPPOSING LAWYERS

In addition to our representation of business and not-for-profit entities as well as individuals, we also regularly serve as legal counsel to lawyers and law firms. From time to time, we engage other lawyers and law firms to represent us. As a result, opposing lawyers in a matter may be a lawyer or law firm that we represent now or may represent in the future. Likewise, opposing lawyers in a matter may represent us now or in the future. Further, we have professional and personal relationships with many other lawyers, often because of our participation in professional organizations. Collectively, these situations are common in the legal field. We believe that these relationships with other lawyers will not adversely affect our ability to represent you.

DOCUMENT RETENTION

Your original hard copy documents and property, described further below, will be returned to you upon request at the conclusion of our representation of you and upon our receipt of payment for outstanding fees and other charges, subject to applicable Rules of Professional Conduct. At that time, you also will have the opportunity to receive the remainder of your client file (other than any original documents previously returned to you). Some K&L Gates offices maintain files in a digital image format. If you request your file from any of those offices, we will provide it in an electronic format on a CD, DVD or other medium. Should you decide not to accept your remaining file at that time, you authorize us to destroy your files at our discretion. If you do not request the return of your file at the time our representation of you is concluded, we may retain or destroy the file without further notice to you.

Original documents and property, if not returned to you for any reason, will be designated for permanent retention and will not be destroyed without your prior approval. Such items include, but are not limited to, money orders, travelers checks, stocks and bonds, final executed releases, settlement agreements, contracts and sale or purchase agreements, judgments, deeds, titles, easements, wills and trusts, powers of attorney and all other dispositive estate planning documents.

You agree that our drafts of documents, notes, internal working papers, internal e-mail and electronic databases shall be and remain the property of K&L Gates LLP and shall not be considered part of your client file.

The Firm retains the right to make copies of your file, at our expense, for our own information and retention purposes.

FIRM LAWYERS' PRIVILEGE

We believe it is in your interest as well as the Firm's interest that, in the event ethical or other legal issues arise during our representation of you, including conflict of interest issues or potential disputes between us, the Firm lawyers working on your behalf are able to receive informed, confidential advice regarding their obligations. Accordingly, if we determine in our discretion that it is necessary or advisable for Firm lawyers to consult with our internal or outside counsel, you agree that they may do so and that you recognize the Firm has a lawyer-client privilege protecting the communications between the Firm lawyers working on your behalf and the Firm's internal or outside counsel.

NEW YORK FEE DISPUTE PROCESS

If any of our New York licensed lawyers work on this matter and if a material portion of the legal services we provide to you takes place in New York, you may have an option to invoke arbitration should a fee dispute arise between you and us during or at the conclusion of this engagement. Specifically, in any civil matter where the fee dispute involves a sum of up to \$50,000, you may have a right to compel resolution by binding arbitration. In addition, whether or not binding arbitration is available, both you and we are encouraged to seek resolution of lawyer-client disputes, including fee disputes, through mediation, and the New York Courts and Bar have established a program for mediation of such disputes by an impartial mediator. In the event that any fee dispute should arise in this engagement which is not promptly and satisfactorily resolved between us, we shall furnish you with further details concerning the procedures and effects of arbitration and mediation, so that you can make an informed decision as to how to proceed in the circumstances.

CLIENT RESPONSIBILITIES

It is possible that you may have insurance policies relating to the matter that is the subject of our engagement. You should carefully check the insurance policies you have purchased and, if coverage may be available, you should provide notice to all insurers that may provide such coverage as soon as possible. Although we will be pleased to assist you in assessing the potential for coverage under any policies you may have, our engagement will not include advising you with respect to the existence or availability of insurance coverage for matters within the scope of our engagement unless you supply us with copies of your insurance policies and expressly request our advice on the potential coverage available under such policies.

SEVERANCE OF TERMS

If all or any part of our Engagement Contract is or becomes illegal, invalid or unenforceable in any respect, then the remainder will remain valid and enforceable.

THIRD PARTY RIGHTS

No provision of our Engagement Contract is intended to be enforceable by any third party. Accordingly, no third party shall have any right to enforce or rely on any provision of our Engagement Contract.

ASSIGNMENT**A. Permitted Assignment**

We may assign the benefit of our Engagement Contract to any partnership or corporate entity that carries on the business of K&L Gates-US in succession to us and you will accept the performance by such assignee of the Engagement Contract in substitution for our performance. References in these Terms (other than in this paragraph) and in any relevant engagement letter to the Firm or to K&L Gates-US shall include any such assignee.

B. Other Assignment

Subject to the foregoing paragraph, neither you nor we shall have the right to assign or transfer the benefit or burden of our Engagement Contract without the written consent of the other party.

DEFINITIONS

In these Terms a reference to a “**matter**” is to a transaction, case or other matter as to which at any time you have engaged us to represent you; and, any reference to “**our services**” is to the legal services to be provided by us to you as described in our

engagement letter and any other legal services provided by us to you at any time in relation to a matter.

INCONSISTENCIES

In the event of any inconsistency between our engagement letter and these Terms, the engagement letter shall prevail.

RESOLVING PROBLEMS AND DISPUTES

If you have any complaints or concerns about our work for you, please raise these in the first instance with the lawyer responsible for your engagement or with the Firm's Chairman or Global Managing Partner. We will investigate your complaint promptly and carefully and do what we reasonably can to resolve the difficulties to your satisfaction.

APPLICATION OF TERMS

These Terms supersede any earlier terms of business we may have agreed with you and, in the absence of express agreement to the contrary, will apply to the services referred to in any engagement letter accompanying these Terms and all subsequent legal services we provide to you.

Dated: March 30, 2023

K&L GATES LLP

SCHEDULE OF STANDARD CHARGES

2023

DESCRIPTION OF CHARGE: =====	STANDARD CHARGE =====	UNIT BASIS =====
Photocopying/Image Printing	\$0.20	Each copy
Color Copying/Printing	\$1.00	Each copy
Media Duplication	\$25.00	Per CD/DVD

Legal Research: The Firm pays for Lexis and Westlaw under monthly fixed fee contracts. The actual, monthly fixed fee is allocated to all users of the database each month, and client charges for such usage are directly proportional to the actual research conducted on their behalf.

Secretarial Overtime: As required by client specific circumstances, secretarial overtime will be charged at the Firm's average hourly rate for secretarial overtime.

The following are examples of items that will be charged at their out-of-pocket cost to K&L Gates:

Courier (Federal Express, UPS, etc.)

Business Meals

Off-site Storage Retrieval



BUSINESS OF THE CITY COUNCIL CITY OF SNOQUALMIE

AB24-073
June 24, 2024
Consent Agenda

Item 5.

AGENDA BILL INFORMATION

TITLE:	AB24-073: Authorization for continued legal services with K&L Gates	<input type="checkbox"/> Discussion Only
PROPOSED ACTION:	Move to approve an additional \$80,000 for continued legal representation with K&L Gates.	<input checked="" type="checkbox"/> Action Needed: <input checked="" type="checkbox"/> Motion <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution

REVIEW:	Department Director	Mike Chambless	6/3/2024
	Finance	Janna Walker	6/11/2024
	Legal	David Linehan	6/3/2024
	City Administrator	Mike Chambless	6/13/2024

DEPARTMENT:	Administration		
STAFF:	Deana Dean, City Clerk		
COMMITTEE:	Finance & Administration	COMMITTEE DATE: June 18, 2024	
EXHIBITS:	1. Engagement Letter		

AMOUNT OF EXPENDITURE	\$ 80,000
AMOUNT BUDGETED	\$ 11,257,982
APPROPRIATION REQUESTED	\$ 0

SUMMARY

INTRODUCTION

The City entered into an engagement letter with K&L Gates on June 6, 2023, for legal services related to fee-to-trust, fee-for-service, and other legal matters. The City has exceeded the \$50,000 spending threshold and seeks Council approval for an additional \$80,000 for continued legal representation.

ANALYSIS

Administration is actively engaged with K&L Gates on several legal matters and is seeking Council approval as required under the Financial Management Policies.

BUDGET IMPACTS

Administration recommends approving expenditures up to \$80,000 for continued legal representation with K&L Gates. The 2023-24 amended budget appropriates \$11,257,982 for General Fund (#001) administration activities. Currently, \$8,094,064 has been spent in the current biennium, with \$416,538 in outstanding contract value and an estimated \$1,369,472 in current employees' salary and benefits payable for the remainder of the biennium. With the addition of an estimated \$80,000 payable to K&L Gates, the remaining Biennial Budget appropriation is \$1,297,908, as shown within the table on the following page. Therefore,

sufficient appropriation exists within the 2023-2024 Biennial Budget (General Fund #001) to fund the expenditure.

General Fund Administration (#001)

2023-2024 Amended Biennial Budget	
Beginning Budget	\$ 11,257,982
Expenditures	\$ (8,094,064)
Outstanding Contract Value <i>(Previously Approved)</i>	\$ (416,538)
Estimated Labor Value for Remainder of Biennium (City Employees)	\$ (1,369,472)
Current Available Budget	\$ 1,377,908
Value of this Contract <i>(AB24-073)</i>	\$ (80,000)
Available Budget after AB24-073	\$ 1,297,908

PROPOSED ACTION

Move to approve an additional \$80,000 for continued legal representation with K&L Gates.

From: Patterson, Dawnelle <dawnelle.patterson@klgates.com>
Sent: Monday, October 6, 2025 10:18 AM
To: Robert Thrall <RThrall@snoqualmiewa.gov>
Cc: Dena Burke <DBurke@snoqualmiewa.gov>
Subject: RE: 2026 Billing Rates

CAUTION: This email originated from outside the City of Snoqualmie. **Do not click links or open attachments** unless you recognize the sender and know the content is safe.

Hello! Here are our rates for the timekeepers we expect to bill time on your behalf.

David Wang: \$685.00
Ben Mayer: \$800.00
Bart Freedman: \$875.00

Please note that Bart's time will remain flat through 2026. He will continue to bill at his 2025 rate through 2026.

Please let me know if you need additional information.
Thank you,
Dawnelle

From: Robert Thrall <RThrall@snoqualmiewa.gov>
Sent: Monday, October 06, 2025 9:02 AM
To: Patterson, Dawnelle <dawnelle.patterson@klgates.com>
Cc: Dena Burke <DBurke@snoqualmiewa.gov>
Subject: 2026 Billing Rates

Hi Dawnelle,

When you have a moment, can you please provide us with your 2026 Billing Rates?

Thank you,
Robert

Robert Thrall
Legal Asst/Deputy City Clerk
City of Snoqualmie

425.888.1555 | 425.681.1798
rthrall@snoqualmiewa.gov



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CITY COUNCIL SPECIAL MEETING, 6:00 PM
CITY COUNCIL REGULAR MEETING, 7:00 PM
Monday, December 08, 2025
Snoqualmie City Hall, 38624 SE River Street & Zoom

MAYOR & COUNCIL MEMBERS

Mayor Katherine Ross

Councilmembers: Ethan Benson, Cara Christensen, Catherine Cotton, Bryan Holloway, Jo Johnson, Louis Washington, and Robert Wotton

This meeting will be conducted in person at Snoqualmie City Hall and remotely using 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.

Join by Internet: To watch the meeting over the internet via your computer, follow these steps:

- 1) Click this [link](#)
- 2) If the Zoom app is not installed on your computer, you will be prompted to download it.
- 3) If prompted for Webinar ID, enter **813 0614 8787**; Enter Password **1800110121**

SPECIAL MEETING AGENDA, 6 PM

CALL TO ORDER & ROLL CALL

AGENDA APPROVAL

SPECIAL BUSINESS

1. 6:00 pm - 6:30 pm: Recognition and Reception for Mayor Ross and Councilmember Benson
2. 6:30 pm - 7:00 pm: State Auditor's Office Entrance Conference - 2024 Financial Statements and Accountability Audits

ADJOURNMENT

REGULAR AGENDA, 7 PM

CALL TO ORDER & ROLL CALL

PLEDGE OF ALLEGIANCE

AGENDA APPROVAL

PUBLIC HEARINGS, PRESENTATIONS, PROCLAMATIONS, AND APPOINTMENTS

Appointments

3. Oath of Office - Councilmembers Holloway, Cotton, Johnson
4. AB25-xxx: Appointment to Arts Commission
5. AB25-115: Reappointments to Commissions and Advisory Committees

Presentations

6. Recognition of Motorized Stair Chair Donation
7. Top Ten Accomplishments 2025

PUBLIC COMMENTS AND REQUESTS FOR ITEMS NOT ON THE AGENDA

(NOTE: No online public comments will be accepted during the meeting. Written comments are encouraged and may be submitted via in-person drop off, mail, or e-mail to cityclerk@snoqualmiewa.gov. All written comments must be received by 3:00 p.m. on the day of the scheduled meeting.)

CONSENT AGENDA

8. Approve the City Council Meeting Minutes dated November 24, 2025.
9. Approve the Claims Report dated December 8, 2025.

ORDINANCES

10. **AB25-120**: Electric Motorcycle Ordinance

Proposed Action:

COMMITTEE REPORTS

Public Safety Committee:

11. **AB25-122**: Resolution Adopting New Indigent Defense Standards
12. **AB25-123**: Indigent Defense Contract with Valley Defenders PLLC

Community Development Committee:

Parks & Public Works Committee:

13. Community Center Presentation and Update

Finance & Administration Committee:

14. **AB25-089**: Resolution Amending Financial Management Policy
15. **AB25-112**: K&L Gates Budget Authorization
16. **AB25-114**: Madrona Law Contract Amendment
17. Totem Pole Discussion
18. Council Chambers Mural Discussion

Committee of the Whole:

REPORTS

19. Mayor's Report
21. Commission/Committee Liaison Reports
21. Department Reports for November 2025.

ADJOURNMENT

Accommodation: Requests for assistance or accommodations can be arranged by contacting the City Clerk by phone at (425) 888-8016 or by e-mail at cityclerk@snoqualmiewa.gov no later than 3:00 pm the day of the meeting.