CITY COUNCIL ROUNDTABLE MEETING, 6:00 PM
CITY COUNCIL REGULAR MEETING, 7:00 PM
Monday, April 13, 2026, 6:00 PM
Snoqualmie City Hall, 38624 SE River Street & Zoom

MAYOR & COUNCIL MEMBERS
Mayor James Mayhew
Councilmembers: Daniel Murphy, Robert Wotton, Bryan Holloway, Louis Washington, Catherine Cotton, and Jolyon Johnson.

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**

ROUNDTABLE AGENDA, 6 PM

CALL TO ORDER & ROLL CALL

AGENDA APPROVAL

SPECIAL BUSINESS

1. Executive Session pursuant to RCW 42.30.110 (1)(i) To discuss with legal counsel representing the agency matters relating to agency enforcement actions, or to discuss with legal counsel representing the agency litigation or potential litigation to which the agency, the governing body, or a member acting in an official capacity is, or is likely to become, a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the agency.

ADJOURNMENT

REGULAR AGENDA, 7 PM

CALL TO ORDER & ROLL CALL

PLEDGE OF ALLEGIANCE

AGENDA APPROVAL

PUBLIC HEARINGS, PRESENTATIONS, PROCLAMATIONS, AND APPOINTMENTS

Oath of Office

2. City Clerk Kimberly Agfalvi

Appointments

3. Commission Appointments

Proclamations

4. Sexual Assault Awareness Month
5. Arbor Day
6. Volunteer Appreciation Week

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

7. Approve the City Council Meeting Minutes March 23, 2026.
8. Approve the Claims Report dated April 13, 2026.
9. **AB25-121:** Lodging Taxes 2026 Allocation.

ORDINANCES

10. **AB26-005:** Ordinance Amending Chapter 10.24 Compression Brakes

    Presentation on Compression Brakes

    Proposed Action: First Reading of Ordinance 1317.

11. **AB26-007:** Ordinance Amending the Definitions of Sale at Retail and Sale at Wholesale in the City's B&O Tax Code

    Presentation on Ordinance Amending the Definitions of Sale at Retail and Sale at Wholesale in the City's B&O Tax Code

    Proposed Action: First Reading of Ordinance 1318.

12. **AB26-014:** Ordinance Amending SMC Chapter 13.10 Stormwater Utility

    Presentation on Ordinance Amending SMC Chapter 13.10 Stormwater Utility

    Proposed Action: First Reading of Ordinance 1321.

13. **AB26-016:** Ordinance Repealing Ordinance 1296 Section 8 and Resolution 1255 Section 2(B)(3)

    Presentation on Legal department Workload & Outside Counsel Overview

    Presentation on General Fund Sources

    Proposed Action: First Reading of Ordinance 1319.

14. **AB26-017:** Ordinance Amending the 2025-2026 Budget

    Proposed Action: First Reading of Ordinance 1320.

COMMITTEE REPORTS

Public Safety Committee:

Community Development Committee:

Parks & Public Works Committee:

Finance & Administration Committee:

15. **AB26-015:** Resolution Amending the Financial Management Policy
16. Discussion of Potential BESS Land Use in Unincorporated UGA

Committee of the Whole:

REPORTS

17. Commission/Committee Liaison Reports

ADJOURNMENT

BESS Jupiter Comments

Community Input – Key Themes

- Safety & Emergency Risk (nearly all speakers)
- Environmental Impacts (multiple speakers)
- Siting & Compatibility with Residential Areas
- Process, Transparency & Coordination
- Community Impact & Accountability

Community Input – Common Requests

- Full Environmental Impact Statement (EIS)
- Emergency response and evacuation analysis
- Site-specific environmental studies
- Setbacks from homes, schools, parks
- Industrial or remote siting
- Annexation feasibility
- Site selection and benefit explanation
- More public engagement and transparency

Summary of Community Input

Proposed Battery Energy Storage System (BESS) Project

Overview

Community input reflects strong concern about the proposed project, particularly regarding safety, environmental impacts, and compatibility with nearby neighborhoods. The topics below are organized for clarity. Safety and emergency preparedness were the most consistently raised concerns across public comment.

Understanding the Proposal (→ multiple speakers)

Residents are seeking clearer foundational information about the project, including:

- Why this site was selected
- What alternatives were considered
- What local benefits the project is expected to provide
- Assistance in obtaining information and responses from the applicant
- Assignment of a City point of contact / liaison

Siting and Policy Considerations (→ multiple speakers)

Residents expressed concern about location and long-term policy:

- Separation from homes, schools, and parks
- Consideration of industrial or more remote locations
- Potential moratorium or policy changes

Process Transparency and Coordination (→ multiple speakers)

Residents expressed concern about the clarity of the review process and asked for:

- Greater visibility into the County review process
- Ongoing communication about key steps and timelines
- Clearer coordination between agencies

Project Review and Analysis

Residents requested a comprehensive and rigorous review process, including:

- A full Environmental Impact Statement (EIS) (→ at least 1 explicit request)
- Detailed, comprehensive site-specific environmental analysis (→ multiple speakers)
- Independent third-party review (→ at least 1 explicit request)
- Consideration of alternative technologies and approaches (→ at least 1 speaker)
- Evaluation of specific risks (e.g., contamination pathways) within SEPA (→ at least 1 speaker)

Public Summary of Community Input

Proposed Battery Energy Storage Project

Accountability and Long-Term Impacts

(→ multiple speakers)

Residents raised questions about long-term responsibility:

- Responsibility (liability and compensation) in the event of an incident
- Long-term environmental monitoring requirements
- Tracking of potential impacts to health and property
- Potential impacts related to noise, construction, and infrastructure strain

Jurisdiction and Planning

(→ multiple speakers)

Residents raised questions about:

- The role of different jurisdictions in decision-making
- Long-term planning for areas near city boundaries
- Alignment between City and County planning (→ at least 1 speaker)
- Annexation feasibility of the site (→ at least 1 speaker)

Public Safety and Emergency Preparedness

(→ multiple speakers)

A dominant theme across comments::

- Evaluation of emergency response capability
- Assessment of evacuation feasibility (schools, neighborhoods)
- Hazard-specific analysis (thermal events, toxic exposure) (→ raised by nearly all speakers)

Summary

While some residents call for opposition, the strongest alignment is around:

- Clear and complete information
- Strong safety and environmental protection
- A rigorous, credible review process
- Meaningful opportunities for public input

City Administrator Recruitment – Proposed Timeline

🏛 Posting & Application Window

- **Posting period:** April 3rd – April 22nd

🗂 Application Review & Phone Interviews

- **Week of April 20th:** Review applicants and schedule phone interviews for later that week or April 27th
- **Phone interview panel:** Kim, ?

🏛 In-Person Panel Interviews (two simultaneous panels)

- **Monday May 11th**
  - Department Heads
    - Mona, Phil, Drew, Dena, Scott
    - Fletcher, Jeff, Jen, Chris, Kim A
  - Staff
    - **Interview format:**
      - Panel briefing to begin the day
      - 4 - 5 people on each panel
      - 45 – 60 minute interviews
      - 15-minute breaks
      - 8-10 interview questions per panel
      - Mayor join for brief & debrief

🏛 Final Interviews

- **Mayor's Panel: Tuesday May 12th**
  - Mayor
  - HR Director
  - 60 minute interviews

- 6 - 8 interview questions
- 30 minute break between candidates

👥 **Community Engagement**

Community Meet & Greet:

- **Tuesday May 12th**
- 6:30 PM – 8:00 PM
- Council Chambers

👥 **Council Panel**

- **Wednesday May 13th**
- 4:00 PM – 6:00 PM
- Council Chambers
- 30 – 45 minute interviews
- 6 – 7 interview questions
- 15 minute break between candidates

✓ **Selection, Background, and Start Date**

- Background check and final selection following interviews
- **Estimated start date: June 2026**

Proclamation

WHEREAS, Sexual assault is pervasive: Every 68 seconds, someone is sexually assaulted in the United States; and

WHEREAS, Sexual violence impacts everyone. Anyone can be a victim of sexual violence, and people who commit sexual abuse, assault, and harassment exist in all our communities. This underscores why it's important for all of us to care about sexual violence and take steps to promote the safety and well-being of others; and

WHEREAS, Black, Indigenous and other people of color, people living in poverty, LGBTQ+ people, elders, people with disabilities and others who have been historically oppressed are disproportionately affected by sexual violence in significant and complex ways; and

WHEREAS, Sexual assault is among the most underreported crimes for many reasons, but survivors who are already most marginalized face additional barriers to reporting, such as language, immigration status or disability; and

WHEREAS, Ending sexual violence requires us to address racism, sexism, and all forms of oppression that contribute to the perpetration of sexual assault; and

WHEREAS, Sexual violence exists on a continuum of behavior that includes racist, sexist, transphobic, homophobic, ableist or other hate speech. This ranges from rape jokes to verbal harassment to physical assaults; and

WHEREAS, Survivors of sexual assault may never forget their victimization, but they can heal with support from family, friends, and their communities. Sexual assault programs across King County and Washington state offer free and confidential support, advocacy, information and resources to survivors; and

WHEREAS, By working together as a community, we can alleviate the trauma of sexual violence by ensuring supportive resources are available to all survivors, while standing up to and actively disrupting harmful attitudes and behaviors that contribute to sexual violence.

NOW, THEREFORE, I, James Mayhew, Mayor of the City of Snoqualmie, Washington, do hereby join advocates and communities throughout King County in taking action to prevent sexual violence by standing with survivors and proclaiming April 2026 as

SEXUAL ASSAULT AWARENESS MONTH

Together, we commit to a safer future for all children, young people, adults, and families in our community.

James Mayhew, Mayor

Proclamation No. 26-04

King County Sexual Assault Resource Center

Together We Act, United We Change

Proclamation

WHEREAS, Arbor Day was first observed over 150 years ago with the planting of more than a million trees in Nebraska in 1872; and

WHEREAS, Arbor Day is now observed throughout the United States and the world; and

WHEREAS, trees can combat climate change by reducing the erosion of our precious topsoil by wind and water, cutting heating and cooling costs, moderating the temperature, cleaning the air, producing life-giving oxygen, and providing habitat for wildlife, and

WHEREAS, the City of Snoqualmie promotes the planting of trees on public and private lands, reforestation of open spaces, and other tree protection and enhancements that help sustain the natural character of the Snoqualmie landscape; and

WHEREAS, trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community; and

WHEREAS, the presence of trees in our city directly improves human health and wellbeing:

NOW, THEREFORE, I, James Mayhew, Mayor of the City of Snoqualmie do hereby proclaim April 24, 2026, as

ARBOR DAY

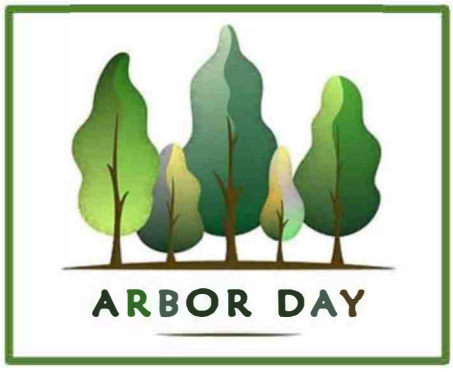
in the City of Snoqualmie and encourage all residents to encourage all residents to join me in caring for trees of all shapes and sizes in our community

APPROVED, this 13th day of April 2026

_____

James Mayhew, Mayor

Proclamation No. 26-06



Proclamation

WHEREAS, the City of Snoqualmie derives much of its vitality, charm and livability from the residents who live, work and recreate here; and

WHEREAS, the City of Snoqualmie encourages, supports and facilitates volunteer participation in the delivery of City services; and

WHEREAS, Snoqualmie's volunteers represent a diverse cross section of our community, coming from all walks of life, working together to increase the quality of life within our community; and

WHEREAS, volunteers have contributed hours in listening, planning, analyzing and making decisions that benefit all residents; and

WHEREAS, volunteer week reminds us that the need for volunteers never ends; and

WHEREAS, it is our opportunity to recognize the impact of volunteer service and the power of volunteers to tackle society's greatest challenges, to build stronger communities, and be a force that transforms the world; and

WHEREAS, it is fitting that a special time be set aside to honor and recognize the contributions of our volunteers who give so generously to our community.

NOW, THEREFORE, I, James Mayhew, Mayor of the City of Snoqualmie, Washington, do hereby proclaim April 19 – 25, 2026 as

VOLUNTEER APPRECIATION WEEK

in the City of Snoqualmie and encourage all residents to recognize and extend appreciation to the many volunteers who make Snoqualmie a special place.

APPROVED, this 13th day of April 2026

James Mayhew, Mayor
Proclamation No. 26-05

CITY COUNCIL ROUNDTABLE & REGULAR MEETING MINUTES
March 23, 2026

City Council Roundtable Meeting

CALL TO ORDER & ROLL CALL: Mayor Mayhew called the meeting to order at 6:00 pm.

City Council: Councilmembers Bryan Holloway, Robert Wotton, Louis Washington, Catherine Cotton, Daniel Murphy, and Mayor Pro Tem Jolyon Johnson.

City Staff: Dena Burke, City Attorney; Robert Thrall, Interim City Clerk; Gary Horejsi, Interim Police Chief; Fletcher Lacroix, IT Director; Jimmie Betts, IT Systems Specialist; Mike Bailey, Fire Chief; John Cooper, Building Official.

AGENDA APPROVAL

It was moved by CM Holloway; seconded by CM Johnson to:
Approve the City Council Roundtable Agenda
PASSED: 6-0 (Murphy, Wotton, Holloway, Washington, Cotton, Johnson)

SPECIAL BUSINESS

1. Executive Session pursuant to RCW 42.30.110 (1)(i) To discuss with legal counsel representing the agency matters relating to agency enforcement actions, or to discuss with legal counsel representing the agency litigation or potential litigation to which the agency, the governing body, or a member acting in an official capacity is, or is likely to become, a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the agency.

   Councilmembers, along with Mayor Mayhew and City Attorney Burke went into Executive Session at 6:04 pm and expected to be in session until 6:30 pm

   The Mayor announced at 6:29 PM that the executive session has been extended 15min.

   Council returned from the executive session at 6:45 PM

ADJOURNMENT

It was moved by CM Washington; seconded by CM Johnson to:
Adjourn the meeting at 6:45PM
PASSED: 6-0 (Murphy, Wotton, Holloway, Washington, Cotton, Johnson)

DRAFT

City Council Roundtable Meeting

CALL TO ORDER & ROLL CALL: Mayor Mayhew called the meeting to order at 7:00 pm.

City Council: Councilmembers Bryan Holloway, Robert Wotton, Louis Washington, Catherine Cotton, Daniel Murphy, and Mayor Pro Tem Jolyon Johnson.

City Staff: Dena Burke, City Attorney; Robert Thrall, Interim City Clerk; Gary Horejsi, Interim Police Chief; Fletcher Lacroix, IT Director; Jimmie Betts, IT Systems Specialist; Mike Bailey, Fire Chief; John Cooper, Building Official.

PLEDGE OF ALLEGIANCE – The pledge of allegiance was led by CM Johnson.

AGENDA APPROVAL

It was moved by CM Washington; seconded by CM Johnson to:
Approve the agenda

It was moved by CM Johnson; seconded by CM Washington to:
Add AB26-010: City Clerk Appointment to the agenda under Appointments
PASSED: 6-0 (Murphy, Wotton, Holloway, Washington, Cotton, Johnson)

Approve the agenda as amended
PASSED: 6-0 (Murphy, Wotton, Holloway, Washington, Cotton, Johnson)

PUBLIC HEARINGS, PRESENTATIONS, PROCLAMATIONS, AND APPOINTMENTS

1. Mayor Mayhew announced the appointment of City Clerk and requested Council confirmation of the appointment.

   It was moved by CM Johnson; seconded by CM Washington to:
   Confirm Kimberly Agfalvi as City Clerk
   PASSED: 6-0 (Murphy, Wotton, Holloway, Washington, Cotton, Johnson)

2. **Mayor Pro Tem Comments** –CM Johnson made comment addressing residents regarding Jupiter Power/BESS.

PUBLIC COMMENTS AND REQUESTS FOR ITEMS NOT ON THE AGENDA

- Chris B. of Snoqualmie spoke on the Jupiter Power BESS project.
- Resident of Snoqualmie spoke on the Jupiter Power BESS project.
- Mark G. of Snoqualmie spoke on the Jupiter Power BESS project.
- Mark M. of Snoqualmie spoke on the Jupiter Power BESS project.
- Levon C. of Snoqualmie spoke on the Jupiter Power BESS project.
- Neil T. of Snoqualmie spoke on the Jupiter Power BESS project.
- Sydney S. of Snoqualmie spoke on the Jupiter Power BESS project.
- Anna A. of Snoqualmie spoke on the Jupiter Power BESS project.

- Debrah B. of Snoqualmie spoke on the Jupiter Power BESS project.
- Christina of Snoqualmie spoke on the Jupiter Power BESS project.
- Robin C. of Snoqualmie spoke on the Jupiter Power BESS project.
- Ariel C. of Snoqualmie spoke on the Jupiter Power BESS project.
- Aaron P. of Snoqualmie spoke on the Jupiter Power BESS project.
- Ethan B. of Snoqualmie spoke on the Jupiter Power BESS project.
- Jim C. of Snoqualmie spoke on the Jupiter Power BESS project.
- Danielle W. of Snoqualmie spoke on the Jupiter Power BESS project.
- Mellody C. of Snoqualmie spoke on the Jupiter Power BESS project.
- Resident of Snoqualmie spoke on the Jupiter Power BESS project.
- Sarah S. of Snoqualmie spoke on the Jupiter Power BESS project.
- John F. of Snoqualmie spoke on the Jupiter Power BESS project.
- Peter L. of Snoqualmie spoke on the Jupiter Power BESS project.
- Brock B. of Snoqualmie spoke on the Jupiter Power BESS project.
- Resident of Snoqualmie spoke on the Jupiter Power BESS project.
- Charles V. of Snoqualmie spoke on the Jupiter Power BESS project.
- Kaitlyn Q. of Snoqualmie spoke on the Jupiter Power BESS project.
- Emily A. of Snoqualmie spoke on the Jupiter Power BESS project.
- Vikrant S. of Snoqualmie spoke on the Jupiter Power BESS project.
- Resident of Snoqualmie spoke on the Jupiter Power BESS project.
- Sarah H. of Snoqualmie spoke on the Jupiter Power BESS project.
- Resident of Snoqualmie spoke on the Jupiter Power BESS project.
- Adrian W. of Snoqualmie spoke on the Jupiter Power BESS project.
- Elaine A. of Snoqualmie spoke on the Jupiter Power BESS project.
- Jeniffer H. of Snoqualmie spoke on the Jupiter Power BESS project.
- Nicole W. of Snoqualmie spoke on the Jupiter Power BESS project.
- Resident of Snoqualmie spoke on the Jupiter Power BESS project.
- Resident of Snoqualmie spoke on the Jupiter Power BESS project.
- Resident of Snoqualmie spoke on the Jupiter Power BESS project.
- Valerie P. of Snoqualmie spoke on the Jupiter Power BESS project.
- Jacqueline P. of Snoqualmie spoke on the Jupiter Power BESS project.
- Fred P. of Snoqualmie spoke on the Jupiter Power BESS project.
- Cristie C. of Snoqualmie spoke on the Jupiter Power BESS project.

Point of order made by CM Wotton:
Asking if public comment for items not on the agenda was now closed.

It was moved by CM Johnson; seconded by CM Murphy to:
Add discussion of Battery Energy Storage System project to Committee of the Whole, following Mayor Pro Tem Appointments
PASSED: 6-0 (Murphy, Wotton, Holloway, Washington, Cotton, Johnson)

CONSENT AGENDA

3. Approve the City Council Meeting Minutes dated March 9, 2026.
4. Approve the Claims Report dated March 23, 2026.
5. AB26-006: Cottonwood and Hoff Park Playground Replacement.

It was moved by CM Washington; seconded by CM Cotton to:
Approve the consent agenda.

Discussion amongst Councilmembers followed.

PASSED: 6-0 (Murphy, Wotton, Holloway, Washington, Cotton, Christensen, Johnson)

Mayor called a recess at 8:46pm, recess lasted until 8:55PM

COMMITTEE REPORTS

Public Safety Committee:

6. Police Chief Timeline – The Mayor gave an update and let Council know the process has been postponed several weeks.
7. CM Wotton discussed what the committee was working on and what to expect in the coming weeks.

Community Development Committee:

Parks & Public Works Committee: CM Cotton spoke on items that will be on future agendas.

Finance & Administration Committee:

8. Council Vacancy Timeline – CM Johnson went over the timeline. Councilmembers asked questions and provided insight. City Attorney Burke provided insight. Mayor noted that staff will move forward with this timeline incorporating comments of councilmembers.

   CM Johnson commented on B&O tax changes, the legal department workload and the expense associated with the use of outside legal counsel.

Committee of the Whole:

9. Mayor Pro Tem Appointments – CM Johnson appointed CM Holloway to PPW Committee.

   It was moved by CM Murphy; seconded by CM Wotton to:
   Confirm the appointment of CM Holloway to Parks & Public Works Committee
   PASSED: 6-0 (Murphy, Wotton, Holloway, Washington, Cotton, Johnson

10. Discussion of Battery Energy Storage System Project - CM Johnson spoke on the proposed BESS project and public comments made by residents. Councilmembers also provided their comments on the topic. The Mayor joined the discussion.

    It was moved by CM Johnson; seconded by CM Holloway to:
    Refer the topic of the BESS to F&A Committee
    PASSED: 6-0 (Murphy, Wotton, Holloway, Washington, Cotton, Johnson)

    It was moved by CM Holloway; seconded by CM Washington to:
    Adjourn the meeting at 9:28PM
    PASSED: 6-0 (Murphy, Wotton, Holloway, Washington, Cotton, Johnson)

CITY OF SNOQUALMIE

_____

Robert Thrall, Interim City Clerk

DRAFT

Finance Department

Drew Bouta, Director of Finance
38624 SE River St. | PO Box 987
Snoqualmie, Washington 98065
(425) 888-1555 | dbouta@snoqualmiewa.gov

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

From: **Drew Bouta, Director of Finance**

Date: **April 7, 2026**

Subject: **CLAIMS REPORT**
Approval of payments for the period: February 23 through March 27, 2026

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 following table summarizes the claims and payments authorized by the Finance Director:
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

CLAIMS

Date	Warrants From #	Warrants Thru #	Warrants Amount	ACH Qty	ACH Amount	CLAIMS TOTAL
2/23/2026				5	$ 229,429.00	229,429.00
2/23/2026	87036	87037	$ 5,029.48			5,029.48
3/10/2026				1	$ 10,240.69	10,240.69
3/11/2026				16	$ 10,899.23	10,899.23
3/16/2026	87006	87035	$ 213,940.57			213,940.57
3/17/2026				1	$ 6,260.36	6,260.36
3/18/2026				2	$ 6,985.81	6,985.81
3/20/2026				1	$ 1,095.00	1,095.00
3/20/2026	87038	87079	$ 399,968.17			399,968.17
3/24/2026				1	$ 887.25	887.25
3/24/2026				1	$ 7,036.93	7,036.93
3/24/2026				1	$ 41,286.64	41,286.64
3/26/2026	87080	87113	$ 545,309.11			545,309.11
3/27/2026	87114	87139	$ 72,321.75			72,321.75
					Grand Total	1,550,689.99

MISCELLANEOUS DISBURSEMENTS

Date	Description	ACH Amount	Wire Amount	MISC TOTAL
3/10/2026	NWFF	$ 41,487.65		$ 41,487.65
3/12/2026	Elavon PCI Fee	$ 11.95		$ 11.95
3/16/2026	Merchant Card Fees - Merchant Transact E-checks	$ 517.15		$ 517.15
3/17/2026	Navia Benefits Solutions	$ 312.50		$ 312.50
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
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				$ -
			Grand Total	42,329.25

PAYROLL

Date	Warrants From #	Warrants Thru #	Warrants Amount	ACH Qty	ACH Amount	PAYROLL TOTAL
3/23/2026				108	$ 370,311.76	370,311.76
					Grand Total	370,311.76

Total **1,963,331.00**

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 Bouta, Director of Finance — Date: 4/7/26

FINANCE & ADMINISTRATION COMMITTEE RECOMMENDATION: Approve / Not Approve

Claims presented to the City to be paid in the amount of $5,029.48
For claims warrants numbered 87036 to 87037 & dated 2/23/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
8	Teamsters	631.00.000.23150.231500.	2026	2		5,016.00	022326PR	87036	Payroll 2/23/2026	Teamster Dues - February	2/23/2026	2/23/2026
2046	WA ESD BEN OVPMT	631.00.000.23150.231500.	2026	2		13.48	022326PR	87037	Payroll 2/23/2026	ESD Garnishment	2/23/2026	2/23/2026

Claims presented to the City to be paid in the amount of $229,429.00
For claims warrants numbered 2026024 to 2026028 & dated 2/23/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
10	DSHS	631.00.000.23150.231500.	2026	2		500.00	022326DD	2026024	Payroll 2/23/2026	Child support	2/23/2026	2/23/2026
13	Voya	631.00.000.23150.231500.	2026	2		225.00	022326DD	2026025	Payroll 2/23/2026	Deferred Compensation Program	2/23/2026	2/23/2026
14	ICMA - Mission Sq	631.00.000.23150.231500.	2026	2		6,117.63	022326DD	2026026	Payroll 2/23/2026	Deferred Compensation Program	2/23/2026	2/23/2026
484	DRS	631.00.000.23150.231500.	2026	2		87,566.51	022326DD	2026027	Payroll 2/23/2026	DRS Pension/Deferred Compensation Program	2/23/2026	2/23/2026
90500	EFTPS	631.00.000.23150.231500.	2026	2		135,019.86	022326DD	2026028	Payroll 2/23/2026	IRS Tax Deposit	2/23/2026	2/23/2026

Claims presented to the City to be paid in the amount of $10,240.69
For claims warrant numbered 2026065 & dated 3/10/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
982	NAVIA AP	001.03.003.51810.522300.	2026	3		12.02	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	001.03.003.51310.522300.	2026	3		26.26	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	001.28.056.57120.522300.	2026	3		197.86	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	001.06.007.51423.522300.	2026	3		187.42	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	001.09.014.52210.522300.	2026	3		85.49	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	001.09.014.52220.522300.	2026	3		85.50	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	001.12.019.57680.522300.	2026	3		65.97	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	001.12.028.57680.522300.	2026	3		92.16	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	001.08.009.52110.522300.	2026	3		278.25	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	001.08.009.52122.522300.	2026	3		465.21	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	001.16.019.54290.522300.	2026	3		56.19	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	014.08.012.52110.522300.	2026	3		1.75	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	014.08.012.52122.522300.	2026	3		1,853.88	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	310.13.200.59418.522300.	2026	3		14.12	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	310.13.200.59476.522300.	2026	3		7.06	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	310.13.200.59590.522300.	2026	3		14.12	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	401.18.019.53410.522300.	2026	3		87.86	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	401.18.037.53481.522300.	2026	3		1,663.35	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	401.19.019.53915.522300.	2026	3		34.69	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	401.19.039.53935.522300.	2026	3		47.32	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	402.20.019.53510.522300.	2026	3		76.07	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	402.20.040.53580.522300.	2026	3		2,141.68	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	402.20.040.53585.522300.	2026	3		279.84	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	403.22.019.53110.522300.	2026	3		79.47	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	403.22.050.53130.522300.	2026	3		380.19	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	403.22.030.53190.522300.	2026	3		380.19	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	417.13.200.59431.522300.	2026	3		33.33	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	417.13.200.59434.522300.	2026	3		70.70	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	417.13.200.59435.522300.	2026	3		70.70	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	501.23.019.54861.522300.	2026	3		56.58	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	501.23.051.54868.522300.	2026	3		1,062.06	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	502.11.020.51888.522300.	2026	3		50.00	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	510.24.019.51820.522300.	2026	3		16.50	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026
982	NAVIA AP	510.24.053.51820.522300.	2026	3		266.90	031026DD	2026065	HRA 3/06 202603	HRA Payments	3/6/2026	3/10/2026

Claims presented to the City to be paid in the amount of $10,899.23
For claims warrants numbered 2026037 to 2026052 & dated 3/11/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
578	CORPPAY	001.09.014.52210.541000.	2026	3		314.24	031126CC	2026037	C Brown 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.09.014.52220.531051.	2026	3		205.44	031126CC	2026037	C Brown 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.09.014.52220.531910.	2026	3		76.50	031126CC	2026037	C Brown 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.09.014.52250.535210.	2026	3		506.64	031126CC	2026037	C Brown 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.09.014.52210.542300.	2026	3		1.90	031126CC	2026038	S M-Martinez 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.09.014.52210.549200.	2026	3		35.00	031126CC	2026038	S M-Martinez 2/26	City Credit Card	2/23/2026	3/11/2026

578	CORPPAY	001.09.014.52220.531910.	2026	3	380.00	031126CC	2026038	S M-Martinez 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.09.014.52210.549100.	2026	3	45.00	031126CC	2026039	M Bailey 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.09.014.52245.543000.	2026	3	92.68	031126CC	2026039	M Bailey 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.09.014.52250.535900.	2026	3	9.82	031126CC	2026039	M Bailey 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	401.18.037.53481.543000.	2026	3	1,873.80	031126CC	2026040	J Quade 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.15.034.55850.543000.	2026	3	200.00	031126CC	2026041	M Davis 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.14.031.55860.543000.	2026	3	115.00	031126CC	2026041	M Davis 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.07.008.55720.549200.	2026	3	159.57	031126CC	2026042	N Wiebe 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.02.002.51160.543000.	2026	3	135.00	031126CC	2026042	N Wiebe 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.02.002.51160.549300.	2026	3	30.26	031126CC	2026042	N Wiebe 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.28.056.57120.531900.	2026	3	36.25	031126CC	2026042	N Wiebe 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.28.056.57120.543000.	2026	3	27.48	031126CC	2026042	N Wiebe 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.01.001.51310.549100.	2026	3	62.70	031126CC	2026042	N Wiebe 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.14.118.55730.549300.	2026	3	1,100.46	031126CC	2026042	N Wiebe 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	401.18.037.53481.543000.	2026	3	430.00	031126CC	2026043	P Bennett 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	403.22.030.53190.531040.	2026	3	145.12	031126CC	2026043	P Bennett 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	403.22.030.53190.531300.	2026	3	301.03	031126CC	2026043	P Bennett 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	403.22.030.53190.543000.	2026	3	714.12	031126CC	2026043	P Bennett 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.12.028.57680.531300.	2026	3	611.80	031126CC	2026044	M Chambless 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	502.11.021.51888.548860.	2026	3	821.90	031126CC	2026045	IT Dept 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	502.11.021.51888.531820.	2026	3	88.27	031126CC	2026046	F LaCroix 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.04.004.51531.543000.	2026	3	416.00	031126CC	2026047	D Burke 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.03.003.51810.541420.	2026	3	745.00	031126CC	2026048	K Johnson 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.14.066.55870.541000.	2026	3	11.00	031126CC	2026049	M Liebetrau 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.08.009.52110.542300.	2026	3	4.62	031126CC	2026049	M Liebetrau 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.08.009.52140.543000.	2026	3	150.75	031126CC	2026049	M Liebetrau 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	014.08.012.52122.541000.	2026	3	18.74	031126CC	2026049	M Liebetrau 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.08.009.52122.531910.	2026	3	-21.84	031126CC	2026050	G Horejsi 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.08.009.52122.549300.	2026	3	449.67	031126CC	2026050	G Horejsi 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.08.009.52140.543000.	2026	3	125.31	031126CC	2026051	M Black 2/26	City Credit Card	2/23/2026	3/11/2026
578	CORPPAY	001.12.019.57680.543000.	2026	3	480.00	031126CC	2026052	D Gamble 2/26	Pesticide lic training: Barnet/Lemoine/Oneil/Hawk	2/23/2026	3/11/2026

Claims presented to the City to be paid in the amount of $213,940.57
For claims warrants numbered 87006 to 87035 & dated 3/16/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
591	ALLPURP	510.24.053.51820.548000.	2026	2	1,730.22	031626AP	87006	32350	City Hall front door latch repair/replace	2/23/2026	3/16/2026
1263	AMZONCAP	001.08.009.52122.531000.	2026	3	11.05	031626AP	87007	1KCF-FV6P-1CMT	Mini view binders, 1" round rings - M Liebetrau	2/26/2026	3/16/2026
1263	AMZONCAP	001.08.009.52122.531000.	2026	3	32.78	031626AP	87007	1TJQ-G9PH-G3DJ	50pk - Small notepads, 3x5 inch	2/24/2026	3/16/2026
1263	AMZONCAP	001.08.009.52122.531340.	2026	3	58.62	031626AP	87007	17RR-NKQV-K349	Hand soap, towels, shop stool	2/24/2026	3/16/2026
1263	AMZONCAP	001.08.009.52150.535210.	2026	3	103.82	031626AP	87007	17RR-NKQV-K349	Hand soap, towels, shop stool	2/24/2026	3/16/2026
1263	AMZONCAP	402.20.040.53580.531000.	2026	3	145.30	031626AP	87007	1JJP-JFLV-C3L4	Sharpies (12pk), 20 reams paper for report printer	1/12/2026	3/16/2026
1263	AMZONCAP	402.20.040.53580.531910.	2026	3	13.85	031626AP	87007	1H3G-RQ4J-7F3K	Keys for backhoe and teletruck	1/13/2026	3/16/2026
1263	AMZONCAP	502.11.021.51888.531820.	2026	3	7.49	031626AP	87007	19NG-6M93-FGW1	Screen protector S21 FE - R Solem	2/17/2026	3/16/2026
1263	AMZONCAP	502.11.021.51888.531820.	2026	3	5.45	031626AP	87007	1GJC-36K6-G1CV	S25 FE Screen protector - CM Johnson	2/4/2026	3/16/2026
1263	AMZONCAP	502.11.021.51888.531820.	2026	3	32.69	031626AP	87007	1W6C-H3RY-P7MK	Shelf rack mount, laptop stand (B Mainstone)	3/2/2026	3/16/2026
1263	AMZONCAP	502.11.021.51888.531820.	2026	3	65.21	031626AP	87007	1YWT-4VHK-TJNR	Power strips/screws/receptables for server rooms	3/2/2026	3/16/2026
1263	AMZONCAP	502.11.022.59418.564105.	2026	3	41.52	031626AP	87007	1W6C-H3RY-P7MK	Shelf rack mount, laptop stand (B Mainstone)	3/2/2026	3/16/2026
50	BVFF	001.09.016.52220.522100.	2026	2	1,050.00	031626AP	87008	02232026	Annual pension & disability fees for 14 volunteers	2/23/2026	3/16/2026
50	BVFF	001.09.016.52220.522150.	2026	2	700.00	031626AP	87008	02232026	Annual pension & disability fees for 14 volunteers	2/23/2026	3/16/2026
83	Central Welding	001.09.014.52220.531910.	2026	2	156.57	031626AP	87009	0002604184	Hazmat, oxygen, helium	1/31/2026	3/16/2026
72	COI	001.08.009.52122.541511.	2026	3	31,965.60	031626AP	87010	26000100	Dispatch services - February 2026	3/2/2026	3/16/2026
72	COI	014.08.012.52122.541511.	2026	3	21,310.40	031626AP	87010	26000100	Dispatch services - February 2026	3/2/2026	3/16/2026
927	COMP PD	001.08.009.52122.531340.	2026	3	69.62	031626AP	87011	2404158-0	Kitchen sponges, 33-gal trash can liners	2/23/2026	3/16/2026
81	CTV	001.12.028.57680.531050.	2026	3	33.85	031626AP	87012	B417653	Protective work gloves x3	2/5/2026	3/16/2026
81	CTV	001.12.028.57680.531300.	2026	3	20.75	031626AP	87012	B417360	11oz penetrate catalyst	1/28/2026	3/16/2026
81	CTV	001.12.028.57680.531300.	2026	3	6.55	031626AP	87012	B417392	4.5" wheel	1/29/2026	3/16/2026
81	CTV	001.12.028.57680.531300.	2026	3	7.64	031626AP	87012	B417420	Hex socket adapter	1/30/2026	3/16/2026
81	CTV	001.12.028.57680.531300.	2026	3	21.38	031626AP	87012	B417612	Tray, liner, roller, cover	2/4/2026	3/16/2026
81	CTV	001.12.028.57680.531300.	2026	3	19.66	031626AP	87012	B417676	Exterior screw	2/5/2026	3/16/2026
81	CTV	001.12.028.57680.531300.	2026	3	6.16	031626AP	87012	B418200	Sheet metal x14	2/19/2026	3/16/2026
81	CTV	001.12.028.57680.531300.	2026	3	1.64	031626AP	87012	B418217	Sheet metal, screws	2/19/2026	3/16/2026
81	CTV	001.12.028.57680.531300.	2026	3	49.15	031626AP	87012	B418253	Toilet plunger	2/20/2026	3/16/2026
81	CTV	001.12.028.57680.531300.	2026	3	32.71	031626AP	87012	B418402	Pest control, batteries, wool pads, volt tester	2/23/2026	3/16/2026

81	CTV	001.12.028.57680.531300.	2026	3	12.56	031626AP	87012	B418404	AAA batteries, 8pk	2/23/2026	3/16/2026
81	CTV	001.12.028.57680.535900.	2026	3	28.98	031626AP	87012	B418402	Pest control, batteries, wool pads, volt tester	2/23/2026	3/16/2026
81	CTV	401.18.037.53481.531300.	2026	3	27.31	031626AP	87012	B417650	1" gate valve	2/5/2026	3/16/2026
81	CTV	402.20.040.53580.531300.	2026	3	38.21	031626AP	87012	B417584	Plastic pail, lid, putty knife, mud pan	2/2/2026	3/16/2026
81	CTV	402.20.040.53580.531300.	2026	3	66.66	031626AP	87012	B417930	Extension cord	2/12/2026	3/16/2026
81	CTV	510.24.053.51820.531300.	2026	3	15.96	031626AP	87012	B417333	Miscellaneous hardware	1/26/2026	3/16/2026
81	CTV	510.24.053.51820.531300.	2026	3	13.92	031626AP	87012	B417568	Screw bits (x14)	2/2/2026	3/16/2026
81	CTV	510.24.053.51820.531300.	2026	3	5.24	031626AP	87012	B417926	Screwdriver	2/12/2026	3/16/2026
81	CTV	510.24.053.51820.531300.	2026	3	20.20	031626AP	87012	B417975	Paint tape	2/13/2026	3/16/2026
81	CTV	510.24.053.51820.531300.	2026	3	0.72	031626AP	87012	B418164	Hardware	2/18/2026	3/16/2026
139	IMC	001.13.117.51250.541115.	2026	3	5,586.07	031626AP	87013	Feb 2026	Snoqualmie court filings - February 2026	3/2/2026	3/16/2026
1971	John Rongerude	001.13.117.51591.541111.	2026	3	625.00	031626AP	87014	02025	Public defense services - Smith, 5A0870656	2/27/2026	3/16/2026
1971	John Rongerude	001.13.117.51591.541111.	2026	3	625.00	031626AP	87014	02026	Public defense services - Smith, 5A0591944	2/27/2026	3/16/2026
1971	John Rongerude	001.13.117.51591.541111.	2026	3	625.00	031626AP	87014	02097	Public defense services - Frazier, 6A0145691	2/27/2026	3/16/2026
1244	King County Finance	001.05.005.51440.541531.	2026	2	50,712.57	031626AP	87015	2170828	2025 Voter registration	2/6/2026	3/16/2026
1912	Masters Telecom	502.11.020.51888.542000.	2026	3	62.01	031626AP	87016	77115	Paging and fax lines 3/26	3/3/2026	3/16/2026
1742	Natural Selection	402.20.040.53580.548000.	2026	3	1,102.14	031626AP	87017	8400	Deliver 32.17 tons biosolids to storage site - Jan	2/26/2026	3/16/2026
183	NB AUTOG	001.08.009.52150.531300.	2026	3	37.63	031626AP	87018	094482	Vehicle cleaning wipes and supplies	2/25/2026	3/16/2026
193	NHC	403.22.019.53110.541000.	2026	2	11,875.83	031626AP	87019	34461	Stormwater Comp Plan Svcs through Jan26	2/12/2026	3/16/2026
1919	NW Scale Systems	001.08.009.52110.541000.	2026	3	481.57	031626AP	87020	652901	Evidence room scale calibration	2/23/2026	3/16/2026
210	PLATT	402.20.040.53580.531300.	2026	3	71.45	031626AP	87021	6P77485	5 tube lamps for light fixtures in buildings	10/14/2025	3/16/2026
1932	Power Systems West	501.23.051.54868.548000.	2026	3	1,905.82	031626AP	87022	SI2640000585	SB generator service/repair #G-17	2/26/2026	3/16/2026
988	PREMIERM	001.14.118.55730.541390.	2026	2	2,545.00	031626AP	87023	1499-M	Tourism Ad Buys - NW Travel & Life & 425	2/26/2026	3/16/2026
1060	Professional Train	402.20.019.53510.543000.	2026	3	619.02	031626AP	87024	7265	Exam training, L4 WW Op Exam - M Miller	2/19/2026	3/16/2026
218	PSE	001.12.028.57680.547100.	2026	3	11.80	031626AP	87025	002042 1/25	PSE Account 300000002042	1/6/2025	3/16/2026
218	PSE	001.12.028.57680.547100.	2026	3	560.61	031626AP	87025	002042 12/24	PSE Account 300000002042	12/9/2024	3/16/2026
218	PSE	001.12.028.57680.547100.	2026	3	805.57	031626AP	87025	002042 3/25	PSE Account 300000002042	3/8/2025	3/16/2026
218	PSE	001.12.028.57680.547100.	2026	3	715.71	031626AP	87025	002042 3/26	PSE Account 300000002042	3/4/2026	3/16/2026
218	PSE	001.12.028.57680.547100.	2026	3	682.58	031626AP	87025	002042 4/25	PSE Account 300000002042	4/3/2025	3/16/2026
218	PSE	001.12.028.57680.547100.	2026	3	1,842.38	031626AP	87025	007355 3/26	PSE Account 300000007355	3/5/2026	3/16/2026
218	PSE	001.08.009.52150.547100.	2026	3	3,312.41	031626AP	87025	002083 2/26	PSE Account 300000002083	2/24/2026	3/16/2026
218	PSE	001.16.035.54263.547100.	2026	3	340.90	031626AP	87025	007355 3/26	PSE Account 300000007355	3/5/2026	3/16/2026
218	PSE	001.16.035.54263.547100.	2026	3	10.87	031626AP	87025	456550 3/26	PSE Account 220010456550	3/4/2026	3/16/2026
218	PSE	001.16.035.54263.547100.	2026	3	61.43	031626AP	87025	577403 3/26	PSE Account 220020577403	3/4/2026	3/16/2026
218	PSE	001.16.035.54263.547100.	2026	3	64.38	031626AP	87025	577445 3/26	PSE Account 220020577445	3/4/2026	3/16/2026
218	PSE	001.16.035.54263.547100.	2026	3	223.55	031626AP	87025	617464 3/26	PSE Account 22004617464	3/4/2026	3/16/2026
218	PSE	001.16.035.54263.547100.	2026	3	1,599.63	031626AP	87025	639966 3/26	PSE Account 220019639966	3/4/2026	3/16/2026
218	PSE	001.16.035.54263.547100.	2026	3	117.04	031626AP	87025	780111 3/26	PSE Account 220007780111	3/4/2026	3/16/2026
218	PSE	001.16.035.54263.547100.	2026	3	19.93	031626AP	87025	780137 3/26	PSE Account 220007780137	3/4/2026	3/16/2026
218	PSE	401.18.037.53481.547100.	2026	3	13,276.88	031626AP	87025	004220 2/26	PSE Account 300000004220	2/24/2026	3/16/2026
218	PSE	401.18.037.53481.547100.	2026	3	31.54	031626AP	87025	037989 3/26	PSE Account 220019037989	3/5/2026	3/16/2026
218	PSE	401.18.037.53482.547100.	2026	3	4,157.30	031626AP	87025	004220 2/26	PSE Account 300000004220	2/24/2026	3/16/2026
218	PSE	401.19.039.53935.547100.	2026	3	589.28	031626AP	87025	002042 12/24	PSE Account 300000002042	12/9/2024	3/16/2026
218	PSE	401.19.039.53935.547100.	2026	3	589.50	031626AP	87025	002042 3/25	PSE Account 300000002042	3/8/2025	3/16/2026
218	PSE	401.19.039.53935.547100.	2026	3	555.71	031626AP	87025	002042 3/26	PSE Account 300000002042	3/4/2026	3/16/2026
218	PSE	401.19.039.53935.547100.	2026	3	663.92	031626AP	87025	002042 4/25	PSE Account 300000002042	4/3/2025	3/16/2026
218	PSE	401.19.039.53935.547100.	2026	3	10.87	031626AP	87025	103385 3/26	PSE Account 220027103385	3/4/2026	3/16/2026
218	PSE	401.19.039.53935.547100.	2026	3	11.09	031626AP	87025	794782 3/26	PSE Account 220014794782	3/4/2026	3/16/2026
218	PSE	402.20.045.53565.547100.	2026	3	47.93	031626AP	87025	007124 1/26	PSE Account 300000007124	1/5/2026	3/16/2026
218	PSE	402.20.045.53565.547100.	2026	3	2,760.95	031626AP	87025	010656 3/26	PSE Account 300000010656	3/3/2026	3/16/2026
218	PSE	402.20.045.53565.547100.	2026	3	107.58	031626AP	87025	241392 6/25	PSE Account 220026241392	6/4/2025	3/16/2026
218	PSE	402.20.040.53580.547100.	2026	3	3,050.36	031626AP	87025	007355 3/26	PSE Account 300000007355	3/5/2026	3/16/2026
218	PSE	402.20.040.53580.547100.	2026	3	3,391.37	031626AP	87025	010474 3/26	PSE Account 300000010474	3/4/2026	3/16/2026
218	PSE	510.24.053.51820.547100.	2026	3	164.99	031626AP	87025	005615 3/26	PSE Account 300000005615	3/4/2026	3/16/2026
218	PSE	510.24.053.51820.547100.	2026	3	627.75	031626AP	87025	007355 3/26	PSE Account 300000007355	3/5/2026	3/16/2026
218	PSE	510.24.053.51820.547100.	2026	3	610.51	031626AP	87025	010474 3/26	PSE Account 300000010474	3/4/2026	3/16/2026
218	PSE	510.24.053.51820.547100.	2026	3	379.31	031626AP	87025	198066 3/26	PSE Account 220007198066	3/4/2026	3/16/2026
218	PSE	510.24.053.51820.547100.	2026	3	53.64	031626AP	87025	198082 3/26	PSE Account 220007198082	3/4/2026	3/16/2026
218	PSE	510.24.053.51820.547100.	2026	3	10.21	031626AP	87025	400820 3/26	PSE Account 220012400820	3/4/2026	3/16/2026
218	PSE	510.24.053.51820.547100.	2026	3	350.04	031626AP	87025	549936 3/26	PSE Account 20001549936	3/4/2026	3/16/2026
218	PSE	510.24.053.51820.547100.	2026	3	2,513.44	031626AP	87025	885592 3/26	PSE Account 200020885592	3/4/2026	3/16/2026
959	PSRFA	501.23.051.54868.548000.	2026	2	1,741.59	031626AP	87026	17703	Repair: Firetruck #602 door switches, EGR pressure	1/5/2026	3/16/2026
959	PSRFA	501.23.051.54868.548000.	2026	2	47.63	031626AP	87026	17704	Repair: Fire vehicle #603 light motor repair	1/5/2026	3/16/2026
959	PSRFA	501.23.051.54868.548000.	2026	2	134.24	031626AP	87026	17705	Repair: Fire vehicle #603 inspection and pm	1/5/2026	3/16/2026

672	RH2	402.20.019.53510.541000.	2026	3	3,507.80	031626AP	87027	105621	On-call work: plant control systems	2/23/2026	3/16/2026
672	RH2	417.13.475.59435.541060.	2026	2	19,138.37	031626AP	87027	105358	BP lift station design - Jan26	2/18/2026	3/16/2026
535	SCORE	001.08.009.52360.541504.	2026	3	517.00	031626AP	87028	9194	Inmate transport & security	2/10/2026	3/16/2026
535	SCORE	001.08.009.52360.541504.	2026	3	2,428.30	031626AP	87028	9227	Inmate booking & housing, January 2026	2/10/2026	3/16/2026
636	STERICYCLE	001.08.009.52122.541000.	2026	3	10.36	031626AP	87029	8013428836	On-call shredding minimum monthly service charge	2/13/2026	3/16/2026
1985	TRACE3	502.11.022.59418.564105.	2026	3	6,558.00	031626AP	87030	INV1814217	Pure Storage Array install	2/13/2026	3/16/2026
1065	TRANSU	001.08.009.52110.549200.	2026	3	163.95	031626AP	87031	944321-202602-1	Credit check current and contract charges - Feb26	3/1/2026	3/16/2026
271	VERIZ 3	502.11.020.51888.542010.	2026	3	40.01	031626AP	87032	6136233872	PD mobile data terminals, camera pod - Jan-Feb26	2/16/2026	3/16/2026
286	Water Mgmt Labs	402.20.040.53585.541000.	2026	3	140.00	031626AP	87033	235604	Testing for Casino loading at 3rd party laboratory	2/13/2026	3/16/2026
286	Water Mgmt Labs	402.20.040.53585.541000.	2026	3	70.00	031626AP	87033	235791	Testing for Casino loading at 3rd party laboratory	2/23/2026	3/16/2026
286	Water Mgmt Labs	402.20.040.53585.541000.	2026	3	70.00	031626AP	87033	235837	Testing for Casino loading at 3rd party laboratory	2/25/2026	3/16/2026
1370	WLACE	510.24.053.51820.531300.	2026	2	26.84	031626AP	87034	15317667	Wasp & hornet spray, fire station HVAC	2/24/2026	3/16/2026
1370	WLACE	510.24.053.51820.531300.	2026	3	14.37	031626AP	87034	15317674	CH Speaker mounting for IT department	2/25/2026	3/16/2026
1370	WLACE	510.24.053.51820.531300.	2026	2	56.29	031626AP	87034	15317704	CH speaker install and wiring project	2/27/2026	3/16/2026
1370	WLACE	510.24.053.51820.531340.	2026	3	65.50	031626AP	87034	15317706	Cordless handheld vacuum, handheld duster set	2/27/2026	3/16/2026
1812	Zach Schumann	001.09.014.52245.543000.	2026	3	83.81	031626AP	87035	ZS RE 2/23/26	Mileage for STICO training class Z Schumann	2/23/2026	3/16/2026

Claims presented to the City to be paid in the amount of $6,260.36
For claims warrant numbered 2026066 & dated 3/17/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
982	NAVIA AP	001.03.003.51810.522300.	2026	3		566.48	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.15.034.55850.522300.	2026	3		15.34	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.03.003.51310.522300.	2026	3		84.70	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.28.056.57120.522300.	2026	3		111.13	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.06.007.51423.522300.	2026	3		486.63	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.09.014.52210.522300.	2026	3		6.01	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.09.014.52220.522300.	2026	3		6.01	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.12.019.57680.522300.	2026	3		43.85	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.12.028.57680.522300.	2026	3		501.09	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.14.031.55860.522300.	2026	3		18.56	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.08.009.52110.522300.	2026	3		78.23	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.08.009.52122.522300.	2026	3		221.66	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.08.009.52131.522300.	2026	3		-139.35	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.16.035.54230.522300.	2026	3		209.39	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	001.16.019.54290.522300.	2026	3		40.31	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	014.08.012.52110.522300.	2026	3		42.12	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	014.08.012.52122.522300.	2026	3		478.85	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	310.13.200.59418.522300.	2026	3		46.11	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	310.13.200.59476.522300.	2026	3		23.06	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	310.13.200.59590.522300.	2026	3		46.11	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	401.18.019.53410.522300.	2026	3		56.61	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	401.18.037.53481.522300.	2026	3		1,711.29	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	401.19.019.53915.522300.	2026	3		19.29	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	401.19.039.53935.522300.	2026	3		55.42	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	402.20.019.53510.522300.	2026	3		51.55	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	402.20.040.53580.522300.	2026	3		411.32	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	402.20.040.53585.522300.	2026	3		23.90	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	403.22.019.53110.522300.	2026	3		46.28	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	403.22.050.53130.522300.	2026	3		124.30	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	403.22.030.53190.522300.	2026	3		124.30	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	417.13.200.59431.522300.	2026	3		32.12	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	417.13.200.59434.522300.	2026	3		67.32	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	417.13.200.59435.522300.	2026	3		67.32	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	501.23.019.54861.522300.	2026	3		32.07	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	501.23.051.54868.522300.	2026	3		481.84	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	502.11.020.51888.522300.	2026	3		5.00	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	510.24.019.51820.522300.	2026	3		10.96	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026
982	NAVIA AP	510.24.053.51820.522300.	2026	3		53.18	031726DD	2026066	HRA 3/13 202603	HRA Payments	3/13/2026	3/17/2026

Claims presented to the City to be paid in the amount of $6,985.81
For claims warrants numbered 2026055 to 2026056 & dated 3/18/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
93	DOR	001.06.007.51423.549020.	2026	3		4,627.49	031826DD	2026055	Penalties Oct 2025	Excise Tax Penalties & Difference - October 2025	3/16/2026	3/18/2026

93	DOR	001.06.007.51423.549020.	2026	3	2,358.32	031826DD	2026056	Penalties Nov 2025	November 2025 Excise Tax Penalties & Difference	3/16/2026	3/18/2026

Claims presented to the City to be paid in the amount of $1,095.00

For claims warrant numbered 2026067 & dated 3/20/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
536	DOL	633.13.000.58930.589305.	2026	3		1,095.00	032026DD	2026067	2026-03-17	State CPL & Dealer license fees Jan-Mar 2026	3/17/2026	3/20/2026

Claims presented to the City to be paid in the amount of $399,968.17

For claims warrants numbered 87038 to 87079 & dated 3/20/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
1375	ALLW	001.15.000.32210.322100.	2026	3		79.03	032026AP	87038	MECH2026-045	Refund for mechanical permit	3/12/2026	3/20/2026
298	AM TEST	402.20.040.53585.541000.	2026	3		1,480.00	032026AP	87039	A26C0017	Laboratory testing - compliance, biosolids	3/3/2026	3/20/2026
1263	AMZONCAP	001.28.065.57390.531900.	2026	3		154.01	032026AP	87040	13XH-WCV4-JPPW	Play-doh for egg hunt event	3/12/2026	3/20/2026
1263	AMZONCAP	001.08.009.52122.531910.	2026	3		103.90	032026AP	87040	1VP6-NQQF-M1F1	Duracell photo battery 3V, 4pk	3/12/2026	3/20/2026
1263	AMZONCAP	403.22.030.53190.531300.	2026	3		729.59	032026AP	87040	1PV7-HXYG-DPQP	Hi-Vis roadwork signage & stands	3/10/2026	3/20/2026
1263	AMZONCAP	502.11.021.51888.531820.	2026	3		422.55	032026AP	87040	11JP-PV9D-4RJP	Dual monitor desk mount, wireless key/mouse combos	2/12/2026	3/20/2026
1263	AMZONCAP	502.11.021.51888.531820.	2026	3		43.31	032026AP	87040	1714-P46T-GF34	Velcro cable ties, monitor mount - PW	3/10/2026	3/20/2026
1263	AMZONCAP	502.11.021.51888.531820.	2026	3		14.20	032026AP	87040	1QNX-WLDF-R9RL	XLR splitter for Council Chambers microphone	3/16/2026	3/20/2026
1263	AMZONCAP	502.11.021.51888.531820.	2026	3		18.68	032026AP	87040	1RV3-3CGY-JRHY	Microsoft Surface charger	3/4/2026	3/20/2026
1263	AMZONCAP	502.11.021.51888.531820.	2026	3		598.41	032026AP	87040	1WNP-6FXQ-3QQR	LobbyTrack tablet and podium	3/6/2026	3/20/2026
1263	AMZONCAP	502.11.021.51888.531820.	2026	3		2,600.25	032026AP	87040	1YX6-CDJQ-7NYQ	Projector for Fire Department	3/5/2026	3/20/2026
39	AWC	001.03.003.51310.543000.	2026	3		979.20	032026AP	87041	170803	LRI 2026 registration - Florida, Johnson	3/11/2026	3/20/2026
301	AXON	001.08.009.52122.531060.	2026	3		6,065.09	032026AP	87042	INUS427627	Taser 10 certifications	3/1/2026	3/20/2026
301	AXON	014.08.012.52122.531060.	2026	3		10,108.47	032026AP	87042	INUS427627	Taser 10 certifications	3/1/2026	3/20/2026
1471	BAINA	402.20.040.53580.548000.	2026	3		3,484.80	032026AP	87043	1295	Casino sampling per agreement with Tribe	2/27/2026	3/20/2026
727	Bartlett Tree	403.22.030.53190.541000.	2026	3		1,500.00	032026AP	87044	43277021	Tree risk report for Beech tree at Fir & Maple Ave	3/2/2026	3/20/2026
414	CALPORTL	001.16.035.54230.531300.	2026	3		263.53	032026AP	87045	97107557	5/8" gravel for alleyway filling & grading	2/26/2026	3/20/2026
493	CENLINK	502.11.020.51888.542000.	2026	3		702.68	032026AP	87046	300575004 2/26	PD landlines - Feb 20 - March 19	2/20/2026	3/20/2026
493	CENLINK	502.11.020.51888.542000.	2026	3		107.66	032026AP	87046	333555664 2/26	Police / dispatch landline - Feb 9 - Mar 8	2/9/2026	3/20/2026
60	CENTURYLINK	502.11.020.51888.542000.	2026	3		776.57	032026AP	87047	300568001 2/26	Monthly telephone service 2/26	2/20/2026	3/20/2026
60	CENTURYLINK	502.11.020.51888.542000.	2026	3		91.68	032026AP	87047	300570848 2/26	Monthly telephone service 2/26	2/20/2026	3/20/2026
60	CENTURYLINK	502.11.020.51888.542000.	2026	3		644.42	032026AP	87047	300571491 2/26	Monthly telephone service 2/26	2/20/2026	3/20/2026
60	CENTURYLINK	502.11.020.51888.542000.	2026	3		91.03	032026AP	87047	300573862 2/26	Monthly telephone service 2/26	2/20/2026	3/20/2026
60	CENTURYLINK	502.11.020.51888.542000.	2026	3		219.55	032026AP	87047	300576080 2/26	Monthly telephone service 2/26	2/20/2026	3/20/2026
60	CENTURYLINK	502.11.020.51888.542000.	2026	3		46.99	032026AP	87047	402478791 2/26	Monthly telephone service 2/26	2/20/2026	3/20/2026
60	CENTURYLINK	502.11.020.51888.542000.	2026	3		1,642.75	032026AP	87047	411746240 2/26	Monthly telephone service 2/26	2/20/2026	3/20/2026
1891	Chris Brown	001.09.014.52245.543000.	2026	3		1,709.52	032026AP	87048	RE CB 3/26	CPSE Conference, C Brown	3/17/2026	3/20/2026
2073	Cicotte Law Firm	001.03.003.51810.541100.	2026	3		162.50	032026AP	87049	5977	Section 125 employment/legal advice	2/16/2026	3/20/2026
2073	Cicotte Law Firm	001.06.007.51423.541100.	2026	3		162.50	032026AP	87049	5977	Section 125 employment/legal advice	2/16/2026	3/20/2026
64	City of Snoqualmie	310.13.252.59459.561000.	2026	3		610.58	032026AP	87050	DEMO2026-002	Building permit (Demolition)	2/26/2026	3/20/2026
927	COMP PD	001.08.009.52122.531000.	2026	3		39.51	032026AP	87051	2406721-0	Notebooks, 6pk	3/6/2026	3/20/2026
75	CONB	501.23.052.54868.541117.	2026	3		240,000.00	032026AP	87052	ILA Payment	North Bend ILA Payment	3/10/2026	3/20/2026
1651	Evergreen Courier LL	402.20.040.53585.542300.	2026	3		114.00	032026AP	87053	000454	Express courier services to 3rd party laboratory	3/2/2026	3/20/2026
1651	Evergreen Courier LL	402.20.040.53585.542300.	2026	3		228.00	032026AP	87053	000459	Express courier services to 3rd party laboratory	3/2/2026	3/20/2026
901	FISHERSC	402.20.040.53580.531050.	2026	3		697.36	032026AP	87054	6912155	Gloves, 4 cases	2/23/2026	3/20/2026
503	FURYSITE	401.13.000.58210.582108.	2026	3		2,500.00	032026AP	87055	2879	Meter deposit refund	2/4/2026	3/20/2026
116	GRAINGER	001.12.028.57680.531300.	2026	3		352.27	032026AP	87056	9823368908	Toilet seat cover dispensers for depot restroom	2/26/2026	3/20/2026
1058	HANDYHEL	012.13.060.57320.541000.	2026	3		1,808.10	032026AP	87057	6605	Pole banner installation	3/3/2026	3/20/2026
120	HCI	402.20.040.53585.531510.	2026	3		2,852.84	032026AP	87058	14895898	Vacuum filtration manifold, 3-port	3/2/2026	3/20/2026
1028	HOLIDAYG	001.28.065.57390.531900.	2026	3		1,931.50	032026AP	87059	22062	Stuffed eggs - City events	2/25/2026	3/20/2026
1028	HOLIDAYG	001.28.056.57120.531900.	2026	3		749.00	032026AP	87059	22063	Stuffed eggs - DT event	2/25/2026	3/20/2026
137	IHK	501.23.051.54868.531301.	2026	3		707.92	032026AP	87060	6543P	Replacement belts, blades - mowers #409, #433	12/2/2025	3/20/2026
1515	JENKINSP	402.20.045.53565.548000.	2026	3		2,116.40	032026AP	87061	30478	Potholing/Trenching/Excavating, cleaning separator	2/27/2026	3/20/2026
1515	JENKINSP	403.22.050.53135.548000.	2026	3		5,092.62	032026AP	87061	30524	Cleaned out wash pad at PPW shop	2/23/2026	3/20/2026
1515	JENKINSP	403.22.050.53135.548000.	2026	3		4,060.37	032026AP	87061	30525	Cleaned 24" of wash pad sediment and CBs	2/23/2026	3/20/2026
1244	King County Finance	001.08.009.52360.541503.	2026	3		1,174.73	032026AP	87062	3005434	Booking, housing of inmates - Feb 2026	3/4/2026	3/20/2026
1765	Kissler	402.20.040.53580.548000.	2026	3		2,296.47	032026AP	87063	12008	Transport 32.15 tons biosolids to NSF-WF 43697	2/11/2026	3/20/2026
1765	Kissler	402.20.040.53580.548000.	2026	3		2,295.05	032026AP	87063	12026	Transport 32.13 tons biosolids to NSF-WG 43624	2/17/2026	3/20/2026
160	LN Curtis & Sons	001.08.009.52110.523100.	2026	3		-148.50	032026AP	87064	CM51604	Credit memo - Polo with embroidery	1/29/2026	3/20/2026
160	LN Curtis & Sons	001.08.009.52110.523100.	2026	3		-65.57	032026AP	87064	CM51605	Credit - Polo, M Black	1/29/2026	3/20/2026
160	LN Curtis & Sons	001.08.009.52110.523100.	2026	3		190.16	032026AP	87064	INV1032571	Polo with embroidery - M Black	1/27/2026	3/20/2026
160	LN Curtis & Sons	001.08.009.52122.531050.	2026	3		100.55	032026AP	87064	INV1041169	Polo with embroidery - D Vladis	2/23/2026	3/20/2026
160	LN Curtis & Sons	001.08.009.52122.531050.	2026	3		86.11	032026AP	87064	INV1041280	Patch alterations - D Vladis	2/23/2026	3/20/2026

160	LN Curtis & Sons	001.08.009.52122.531050.	2026	3	39.74	032026AP	87064	INV1041306	Patch alterations - C Smith	2/23/2026	3/20/2026
160	LN Curtis & Sons	001.08.009.52131.531050.	2026	3	66.24	032026AP	87064	INV1038197	Patch alterations - D Buergi	2/12/2026	3/20/2026
160	LN Curtis & Sons	014.08.012.52122.531050.	2026	3	109.29	032026AP	87064	INV1041167	Polo with embroidery - J Westman	2/23/2026	3/20/2026
160	LN Curtis & Sons	014.08.012.52122.531050.	2026	3	100.55	032026AP	87064	INV1041176	Polo with embroidery - E Rasmussen	2/23/2026	3/20/2026
160	LN Curtis & Sons	014.08.012.52122.531050.	2026	3	36.43	032026AP	87064	INV1041206	Patch alterations - M Peter	2/23/2026	3/20/2026
326	LOUDEDGE	001.03.003.51810.541420.	2026	3	475.00	032026AP	87065	COS-030126-A	Design services for Feb26 projects	3/1/2026	3/20/2026
326	LOUDEDGE	001.28.065.57390.541390.	2026	3	405.00	032026AP	87065	COS-030126-A	Design services for Feb26 projects	3/1/2026	3/20/2026
326	LOUDEDGE	001.02.002.51160.541000.	2026	3	375.00	032026AP	87065	COS-030126-A	Design services for Feb26 projects	3/1/2026	3/20/2026
326	LOUDEDGE	001.01.001.51310.541000.	2026	3	920.00	032026AP	87065	COS-030126-A	Design services for Feb26 projects	3/1/2026	3/20/2026
326	LOUDEDGE	001.14.118.55730.541390.	2026	3	350.00	032026AP	87065	COS-030126-A	Design services for Feb26 projects	3/1/2026	3/20/2026
1282	MADRONA	001.04.004.51541.541100.	2026	3	124.50	032026AP	87066	13456	Legal services - email support	3/10/2026	3/20/2026
561	MCMASTER	402.20.040.53580.531300.	2026	3	208.82	032026AP	87067	59975406	Parts to repair lifting mechanism on shop press	2/17/2026	3/20/2026
561	MCMASTER	402.20.040.53580.531300.	2026	3	424.68	032026AP	87067	60970003	Anti-freezing pipe insulation	3/5/2026	3/20/2026
561	MCMASTER	402.20.040.53580.548000.	2026	3	26.16	032026AP	87067	60209379	2 packs of seals - trial repair of UV grease seals	2/20/2026	3/20/2026
183	NB AUTOG	403.22.050.53130.531300.	2026	3	52.73	032026AP	87068	077407	Truck ball mount for pulling large trailers	8/21/2025	3/20/2026
420	NORSTAR	401.18.037.59434.564000.	2026	3	19,702.63	032026AP	87069	63428	Snow plow & de-icing materials/equipment	3/5/2026	3/20/2026
420	NORSTAR	403.22.050.59431.564000.	2026	3	19,702.64	032026AP	87069	63428	Snow plow & de-icing materials/equipment	3/5/2026	3/20/2026
202	Paratex	402.20.040.53580.548200.	2026	3	382.55	032026AP	87070	466824	Custodial pest control	1/13/2026	3/20/2026
210	PLATT	001.12.028.57680.531300.	2026	3	366.63	032026AP	87071	7C93343	Exterior pathway light fixtures - Railroad Park	2/24/2026	3/20/2026
210	PLATT	001.12.028.57680.531300.	2026	3	414.14	032026AP	87071	7C93470	Fixtures & lamps for Railroad Park tree lights	2/27/2026	3/20/2026
210	PLATT	402.20.040.53580.531300.	2026	3	214.01	032026AP	87071	19Z9018	Plug-In Power Connection Kit	3/4/2026	3/20/2026
1932	Power Systems West	501.23.051.54868.548000.	2026	3	1,905.82	032026AP	87072	SI2640000559	Semiannual maint: generator #G-15 Jacobia station	2/25/2026	3/20/2026
1932	Power Systems West	501.23.051.54868.548000.	2026	3	1,905.82	032026AP	87072	SI2640000560	Semiannual maint: Generator #G-16 Jacobia station	2/25/2026	3/20/2026
1931	RELX LexisNexis	001.04.004.51531.549200.	2026	3	382.55	032026AP	87073	3096350282	LexisNexis subscription Feb26	2/28/2026	3/20/2026
672	RH2	402.20.019.53510.541000.	2026	3	2,972.76	032026AP	87074	105620	Design and performance engineering review	2/23/2026	3/20/2026
672	RH2	417.13.434.59434.541060.	2026	3	1,964.15	032026AP	87074	105620	Design and performance engineering review	2/23/2026	3/20/2026
672	RH2	417.13.432.59434.541060.	2026	3	250.10	032026AP	87074	105620	Design and performance engineering review	2/23/2026	3/20/2026
1540	ROBERT HALF	001.05.005.51420.541190.	2026	3	38.53	032026AP	87075	65971293	Temporary staffing - Executive Assistant	3/3/2026	3/20/2026
1540	ROBERT HALF	001.05.005.51420.541190.	2026	3	2,976.70	032026AP	87075	65983846	Temporary staffing - Executive assistant	3/9/2026	3/20/2026
1540	ROBERT HALF	001.06.007.51423.541190.	2026	3	1,424.14	032026AP	87075	65986414	Accounting support for police/finance	3/9/2026	3/20/2026
1540	ROBERT HALF	001.08.009.52110.541190.	2026	3	949.42	032026AP	87075	65986414	Accounting support for police/finance	3/9/2026	3/20/2026
1730	Sunbelt Rentals	001.16.035.54230.545100.	2026	3	2,097.95	032026AP	87076	179935032-0001	Skidsteer rental for Mill Pond Rd shoulder repairs	2/19/2026	3/20/2026
434	VERIZCS	402.20.045.53565.542010.	2026	3	1,204.43	032026AP	87077	6136767839	SCADA machine-to-machine communication network	2/23/2026	3/20/2026
434	VERIZCS	502.11.021.51888.548860.	2026	3	21,597.68	032026AP	87077	6136191818	Telephone service, vpn annual license renewal	2/16/2026	3/20/2026
434	VERIZCS	502.11.020.51888.542010.	2026	3	10,129.65	032026AP	87077	6136191818	Telephone service, vpn annual license renewal	2/16/2026	3/20/2026
1370	WLACE	001.12.028.57680.531300.	2026	3	80.04	032026AP	87078	15317680	Exterior paint & supplies, Silent Creek gazebo	2/25/2026	3/20/2026
1370	WLACE	001.12.028.57680.535900.	2026	3	294.83	032026AP	87078	15317679	Wrench combination set	2/25/2026	3/20/2026
1370	WLACE	403.22.050.53130.531300.	2026	3	29.47	032026AP	87078	15317694	Fence staples for stormwater pond fence repairs	2/26/2026	3/20/2026
1370	WLACE	510.24.053.51820.531300.	2026	3	61.05	032026AP	87078	15317756	Door alert chime, screws - PW building front door	3/5/2026	3/20/2026
293	WSP BF	001.08.009.52110.541000.	2026	3	198.00	032026AP	87079	I2604505	Fingerprinting background checks	3/2/2026	3/20/2026
293	WSP BF	633.13.000.58930.589305.	2026	3	216.00	032026AP	87079	I2604505	Fingerprinting background checks	3/2/2026	3/20/2026

Claims presented to the City to be paid in the amount of $887.25

For claims warrant numbered 2026076 & dated 3/24/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
982	NAVIA AP	001.03.003.51810.522300.	2026	3		148.51	032426DD	2026076	HRA 3/20 202503	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.06.007.51423.522300.	2026	3		738.74	032426DD	2026076	HRA 3/20 202503	HRA Payments	3/20/2026	3/24/2026

Claims presented to the City to be paid in the amount of $7,036.93

For claims warrant numbered 2026077 & dated 3/24/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
982	NAVIA AP	001.03.003.51810.522300.	2026	3		25.87	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.15.034.55850.522300.	2026	3		11.59	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.03.003.51310.522300.	2026	3		124.49	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.28.056.57120.522300.	2026	3		100.00	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.01.001.51310.522300.	2026	3		362.19	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.06.007.51423.522300.	2026	3		1,689.26	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.09.014.52210.522300.	2026	3		17.02	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.09.014.52220.522300.	2026	3		17.02	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.12.019.57680.522300.	2026	3		51.21	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.12.028.57680.522300.	2026	3		223.97	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.14.031.55860.522300.	2026	3		11.60	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.08.009.52110.522300.	2026	3		10.36	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026

982	NAVIA AP	001.08.009.52122.522300.	2026	3	184.57	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.08.009.52131.522300.	2026	3	465.22	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	001.16.019.54290.522300.	2026	3	46.95	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	014.08.012.52122.522300.	2026	3	266.68	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	310.13.200.59418.522300.	2026	3	94.80	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	310.13.200.59476.522300.	2026	3	47.40	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	310.13.200.59590.522300.	2026	3	94.80	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	401.18.019.53410.522300.	2026	3	62.61	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	401.18.037.53481.522300.	2026	3	104.81	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	401.19.019.53915.522300.	2026	3	25.11	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	401.19.039.53935.522300.	2026	3	99.50	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	402.20.019.53510.522300.	2026	3	57.16	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	402.20.040.53580.522300.	2026	3	261.10	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	402.20.040.53585.522300.	2026	3	10.00	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	403.22.019.53110.522300.	2026	3	56.16	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	403.22.050.53130.522300.	2026	3	474.42	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	403.22.030.53190.522300.	2026	3	474.41	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	417.13.200.59431.522300.	2026	3	73.96	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	417.13.200.59434.522300.	2026	3	150.31	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	417.13.200.59435.522300.	2026	3	150.31	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	501.23.019.54861.522300.	2026	3	36.51	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	501.23.051.54868.522300.	2026	3	412.81	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	502.11.020.51888.522300.	2026	3	602.17	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	510.24.019.51820.522300.	2026	3	12.81	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026
982	NAVIA AP	510.24.053.51820.522300.	2026	3	127.77	032426D1	2026077	HRA 3/20 202603	HRA Payments	3/20/2026	3/24/2026

Claims presented to the City to be paid in the amount of $41,286.64
For claims warrant numbered 2026083 & dated 3/24/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
93	DOR	001.13.000.51820.544400.	2026	3		20.62	032426D2	2026083	Excise Tax Feb 2026	February 2026 Excise Tax	3/24/2026	3/24/2026
93	DOR	401.13.000.53481.544400.	2026	3		19,098.27	032426D2	2026083	Excise Tax Feb 2026	February 2026 Excise Tax	3/24/2026	3/24/2026
93	DOR	401.18.037.53481.531300.	2026	3		87.96	032426D2	2026083	Excise Tax Feb 2026	February 2026 Excise Tax	3/24/2026	3/24/2026
93	DOR	402.13.000.53580.544400.	2026	3		16,469.06	032426D2	2026083	Excise Tax Feb 2026	February 2026 Excise Tax	3/24/2026	3/24/2026
93	DOR	403.13.000.53110.544400.	2026	3		5,610.73	032426D2	2026083	Excise Tax Feb 2026	February 2026 Excise Tax	3/24/2026	3/24/2026

Claims presented to the City to be paid in the amount of $545,309.11
For claims warrants numbered 87080 to 87113 & dated 3/26/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
1263	AMZONCAP	401.18.037.53481.531000.	2026	3		40.43	032626AP	87080	1NYN-39L1-JNQG	File storage & vehicle/equipment cleaning supplies	3/4/2026	3/26/2026
1263	AMZONCAP	401.18.037.53481.531300.	2026	3		52.33	032626AP	87080	1NYN-39L1-JNQG	File storage & vehicle/equipment cleaning supplies	3/4/2026	3/26/2026
1987	Aramsco Inc	001.16.035.54230.531300.	2026	3		1,643.86	032626AP	87081	S7508379.001	Bolt down bases for 2" street sign posts	1/21/2026	3/26/2026
917	ATWORK	001.12.028.57680.548150.	2026	3		19,933.10	032626AP	87082	PS-INV106416	Contracted Landscape Maintenance - Mini Parks	1/31/2026	3/26/2026
917	ATWORK	001.12.028.57680.548150.	2026	3		19,933.10	032626AP	87082	PS-INV106440	Contracted landscape maintenance - mini parks	2/28/2026	3/26/2026
917	ATWORK	001.16.035.54270.548150.	2026	3		6,864.36	032626AP	87082	PS-INV106417	Contracted landscape maintenance - roadside/swale	1/31/2026	3/26/2026
917	ATWORK	001.16.035.54270.548150.	2026	3		6,864.36	032626AP	87082	PS-INV106441	Contracted landscape maintenance - roads & swales	2/28/2026	3/26/2026
917	ATWORK	403.22.050.53130.548150.	2026	3		16,016.83	032626AP	87082	PS-INV106417	Contracted landscape maintenance - roadside/swale	1/31/2026	3/26/2026
917	ATWORK	403.22.050.53130.548150.	2026	3		16,016.83	032626AP	87082	PS-INV106441	Contracted landscape maintenance - roads & swales	2/28/2026	3/26/2026
917	ATWORK	510.24.053.51820.548150.	2026	3		3,082.81	032626AP	87082	PS-INV106415	Contracted landscape work - facilities, Jan '26	1/31/2026	3/26/2026
917	ATWORK	510.24.053.51820.548150.	2026	3		3,082.81	032626AP	87082	PS-INV106439	Contracted landscape maintenance - Facilities	2/28/2026	3/26/2026
65	Chinook Lumber	001.12.028.57680.531300.	2026	2		12.81	032626AP	87083	2180834	2x10 lumber for Silent Creek gazebo deck	2/23/2026	3/26/2026
65	Chinook Lumber	401.18.037.53481.531300.	2026	2		622.75	032626AP	87083	2182495	60lb concrete mix, 1 pallet, 1 wheelbarrow	3/3/2026	3/26/2026
366	COMCAST	502.11.020.51888.542200.	2026	3		411.23	032626AP	87084	0559927-03-26	Secondary internet service 3/26	3/11/2026	3/26/2026
76	COS	001.09.014.52250.547300.	2026	3		976.52	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026
76	COS	001.13.000.51820.547300.	2026	3		80.50	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026
76	COS	001.12.028.57680.547300.	2026	3		13,130.09	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026
76	COS	001.08.009.52150.547300.	2026	3		1,068.59	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026
76	COS	001.16.035.54230.547300.	2026	3		1,585.16	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026
76	COS	001.16.035.54270.547300.	2026	3		356.01	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026
76	COS	401.18.037.53481.547300.	2026	3		1,492.40	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026
76	COS	401.19.039.53935.547300.	2026	3		282.29	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026
76	COS	402.20.040.53580.547300.	2026	3		7,881.66	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026
76	COS	403.22.050.53130.547300.	2026	3		1,091.66	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026

76	COS	510.24.053.51820.547300.	2026	3	7,096.36	032626AP	87085	UB 2/26	City of Snoqualmie Utilities 2/26	3/5/2026	3/26/2026
503	FURYSITE	002.10.015.52530.563000.	2026	3	300,000.00	032626AP	87086	SE123125	Flood emergency construct.transformer/power @ site	12/31/2025	3/26/2026
118	Grange Supply	401.18.037.53481.531300.	2026	3	88.32	032626AP	87087	773199	6 soil starters, hay straw	2/6/2026	3/26/2026
352	HD Supply Facil Main	001.12.028.57680.531000.	2026	2	127.01	032626AP	87088	9245668538	2 Hanging letter folder for Parks/Streets desks	2/6/2026	3/26/2026
352	HD Supply Facil Main	001.12.028.57680.531000.	2026	2	151.60	032626AP	87088	9245835575	3 Drawer letter cabinet for new hire	2/11/2026	3/26/2026
125	HERRERA	403.22.050.53145.541050.	2026	3	2,585.07	032626AP	87089	61540	NPDES Stormwater Permit Support Jan 2026	2/24/2026	3/26/2026
125	HERRERA	403.22.050.53145.541050.	2026	3	831.15	032626AP	87089	61541	NPDES Ed & Outreach Campaign Jan 2026	2/24/2026	3/26/2026
472	HMALLC	417.13.455.59435.541040.	2026	3	4,676.70	032626AP	87090	HMA-12701	Concrete inspect and testing- Reclaimed Reservoir	9/23/2025	3/26/2026
472	HMALLC	417.13.454.59435.563000.	2026	3	776.94	032626AP	87090	HMA-12700	Grout inspection and testing at Kimball Creek Lift	9/23/2025	3/26/2026
495	KCROUB	401.18.019.53410.549010.	2026	3	198.00	032626AP	87091	022026UBLiens	Feb26 UB Liens and Releases	3/4/2026	3/26/2026
495	KCROUB	401.18.019.53410.549010.	2026	3	162.00	032626AP	87091	032026 UB Liens	UB Liens recording fees - Qty 9	3/19/2026	3/26/2026
2055	Pacific Landscape	401.19.039.53935.548000.	2026	2	4,525.03	032626AP	87092	296094	Irrigation controller swap project	1/16/2026	3/26/2026
2074	Pacific West Rail	001.14.031.55860.541080.	2026	3	12,675.75	032626AP	87093	0209336	Reimburse GeoEngineers subsurface inv - RR parcels	8/29/2025	3/26/2026
2074	Pacific West Rail	001.14.031.55860.541080.	2026	3	22,712.28	032626AP	87093	0210405	Reimburse GeoEngineers subsurface inv - RR parcels	10/10/2025	3/26/2026
1932	Power Systems West	501.23.051.54868.548000.	2026	3	3,135.60	032626AP	87094	SI2640000657	G-20 Gen 384th PS repair coolant leaks at radiator	3/9/2026	3/26/2026
532	PRE-EMPL	001.03.003.51810.541000.	2026	3	15.65	032626AP	87095	396362	Background check for new Comm. Coordinator hire	2/28/2026	3/26/2026
959	PSRFA	501.23.051.54868.548000.	2026	3	6,473.37	032626AP	87096	17977	April 2026 maintenance cont agreement, fire & aid	3/2/2026	3/26/2026
1900	Pure Water Partners	001.08.009.52150.545000.	2026	3	511.25	032626AP	87097	2400902	Water / ice purifier & dispenser rental Jan-Apr26	3/4/2026	3/26/2026
672	RH2	402.20.019.53510.541000.	2026	3	8,802.43	032626AP	87098	104802	Sewer SCADA, NDPES app, WRF process through Dec25	1/6/2026	3/26/2026
1540	ROBERT HALF	001.05.005.51420.541190.	2026	3	2,907.35	032626AP	87099	66028335	Temp Position: Executive Assistant	3/19/2026	3/26/2026
1540	ROBERT HALF	001.14.031.55860.541000.	2026	3	719.90	032626AP	87099	65936457	Temporary receptionist for week-ended 2/20/2026	2/23/2026	3/26/2026
1540	ROBERT HALF	001.14.031.55860.541000.	2026	3	815.89	032626AP	87099	65959946	Temporary receptionist for week-ended 2/27/2026	3/2/2026	3/26/2026
1540	ROBERT HALF	001.14.031.55860.541000.	2026	3	272.12	032626AP	87099	65984434	Temporary receptionist for week-ended 3/6/2026	3/9/2026	3/26/2026
1481	SAFEbuilt	001.15.034.55850.541000.	2026	3	196.00	032626AP	87100	3399755	Residential building inspections x3	2/28/2026	3/26/2026
535	SCORE	001.08.009.52360.541504.	2026	3	6,267.24	032626AP	87101	9306	Booking/housing inmate services February 2025	3/10/2026	3/26/2026
535	SCORE	001.08.009.52360.541504.	2026	3	75.00	032626AP	87101	9329	Virtual court administration fee	3/10/2026	3/26/2026
230	SEATTLE TIMES	001.05.005.51420.541330.	2026	3	349.25	032626AP	87102	80898	Ordinance Publications	12/31/2025	3/26/2026
230	SEATTLE TIMES	001.05.005.51420.541390.	2026	3	286.00	032626AP	87102	80252	Ordinance & Legal Publications	11/30/2025	3/26/2026
230	SEATTLE TIMES	001.00.000.36991.369910.	2026	3	-129.25	032626AP	87102	80252	Ordinance & Legal Publications	11/30/2025	3/26/2026
246	SSI	401.19.019.53915.541090.	2026	3	223.68	032626AP	87103	INV-023149	CivicPay Transaction Fees 2.26 (online UB payment)	2/28/2026	3/26/2026
246	SSI	402.20.019.53510.541090.	2026	3	223.68	032626AP	87103	INV-023149	CivicPay Transaction Fees 2.26 (online UB payment)	2/28/2026	3/26/2026
246	SSI	403.22.019.53110.541090.	2026	3	111.84	032626AP	87103	INV-023149	CivicPay Transaction Fees 2.26 (online UB payment)	2/28/2026	3/26/2026
1730	Sunbelt Rentals	001.12.028.57680.535900.	2026	2	726.15	032626AP	87104	179999568-0001	Stihl string attachment & Stihl backpack blower	2/11/2026	3/26/2026
242	SVSD	014.08.012.52122.532100.	2026	3	755.31	032626AP	87105	8913	Gasoline/diesel fuel	3/5/2026	3/26/2026
242	SVSD	501.23.051.54868.532100.	2026	3	10,607.07	032626AP	87105	8913	Gasoline/diesel fuel	3/5/2026	3/26/2026
257	TSI CARN	001.16.035.59564.563000.	2026	2	1,101.90	032626AP	87106	20230	Street signs for Fire Station entry	2/13/2026	3/26/2026
257	TSI CARN	001.16.035.59564.563000.	2026	2	661.80	032626AP	87106	20233	Yield signs for Tokul Roundabout	2/18/2026	3/26/2026
264	ULI	001.08.009.52122.522400.	2026	3	85.50	032626AP	87107	2026-03	Group insurance premium	2/18/2026	3/26/2026
1499	UNITEDSI	403.22.050.53130.548000.	2026	3	204.00	032626AP	87108	INV-5937461	Portable toilet service for DOC operations	2/28/2026	3/26/2026
270	UULC	401.18.037.53481.541000.	2026	2	96.60	032626AP	87109	6020241	70 excavation notifications for Feb 2026	2/28/2026	3/26/2026
270	UULC	402.20.045.53560.541000.	2026	3	88.32	032626AP	87109	6020239	811 call center excavation notifications (x64)	2/28/2026	3/26/2026
553	VALLEYD	001.13.117.51591.541111.	2026	3	13,659.33	032626AP	87110	February2026	Public defense services February 2026	3/4/2026	3/26/2026
286	Water Mgmt Labs	402.20.045.53560.541000.	2026	3	140.00	032626AP	87111	235995	Two biochemical oxygen demand tests - casino	2/28/2026	3/26/2026
279	WEC	001.12.028.57680.531520.	2026	2	2,732.50	032626AP	87112	17647985	Dolopril (limestone) to balance sport field PH	2/24/2026	3/26/2026
279	WEC	001.12.028.57680.531520.	2026	3	2,720.70	032626AP	87112	17662209	Five iron 25-3-10 fertilizer for all sport fields	3/5/2026	3/26/2026
279	WEC	402.20.040.53585.541000.	2026	3	100.95	032626AP	87112	17660850	3 bags of fertilizer for wastewater building lawn	3/4/2026	3/26/2026
1370	WLACE	001.12.028.57680.531060.	2026	3	36.01	032626AP	87113	15317691	Safety glasses, work gloves, & cleaning pads	2/26/2026	3/26/2026
1370	WLACE	001.12.028.57680.531300.	2026	2	87.29	032626AP	87113	15317615	Caulking supplies for restroom sink @ train depot	2/18/2026	3/26/2026
1370	WLACE	001.12.028.57680.531300.	2026	3	39.25	032626AP	87113	15317691	Safety glasses, work gloves, & cleaning pads	2/26/2026	3/26/2026
1370	WLACE	001.12.028.57680.531300.	2026	3	34.93	032626AP	87113	15317728	Fuel mix for power tools	3/3/2026	3/26/2026
1370	WLACE	001.12.028.57680.531300.	2026	3	152.87	032626AP	87113	15317774	Tarp for covering ballfield materials @ Centennial	3/9/2026	3/26/2026
1370	WLACE	401.18.037.53481.531300.	2026	2	199.57	032626AP	87113	15317670	Broom and toolbox	2/24/2026	3/26/2026
1370	WLACE	401.18.037.53481.531300.	2026	2	360.03	032626AP	87113	15317678	Toolbox and wrenches	2/25/2026	3/26/2026
1370	WLACE	401.18.037.53481.531300.	2026	2	34.90	032626AP	87113	15317721	4 bags of bark	3/2/2026	3/26/2026
1370	WLACE	401.18.037.53481.531300.	2026	2	34.90	032626AP	87113	15317725	4 bags of bark	3/2/2026	3/26/2026
1370	WLACE	401.18.037.53481.531300.	2026	2	58.98	032626AP	87113	15317729	6 plastic buckets, 25' tape measure	3/3/2026	3/26/2026
1370	WLACE	401.18.037.53481.531300.	2026	3	125.53	032626AP	87113	15317769	Cable ties, ext cord/cover/outlet, flashlight	3/6/2026	3/26/2026
1370	WLACE	401.18.037.53481.531300.	2026	3	35.99	032626AP	87113	15317781	2 paint brush packs, paint pail liner & tray	3/10/2026	3/26/2026
1370	WLACE	401.19.039.53935.531300.	2026	2	30.96	032626AP	87113	15317703	Dril bit, 8 bulk fasteners for new irrigation cont	2/27/2026	3/26/2026
1370	WLACE	401.19.039.53935.531300.	2026	2	6.20	032626AP	87113	15317711	4 bulk fasteners for new irrigation controller	2/27/2026	3/26/2026
1370	WLACE	401.19.039.53935.531300.	2026	2	5.87	032626AP	87113	15317727	2 bulk fasteners for new irrigation controller	3/3/2026	3/26/2026

Claims presented to the City to be paid in the amount of $72,321.75

For claims warrants numbered 87114 to 87139 & dated 3/27/2026

VENDOR	VENDOR NAME	ACCOUNT	YEAR	PERIOD	TYPE	AMOUNT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
1263	AMZONCAP	001.01.001.51310.549100.	2026	3		18.57	032726AP	87114	17VG-ML3J-767P	Town Hall supplies for child care area	2/26/2026	3/27/2026
1263	AMZONCAP	001.01.001.51310.549100.	2026	3		243.45	032726AP	87114	1TVV-1YQ6-MK4C	Easel pads and markers - Town Hall event	2/25/2026	3/27/2026
1263	AMZONCAP	001.01.001.51310.549100.	2026	3		67.76	032726AP	87114	1VFG-N6NL-NHY9	Easel stands - Town Hall event	3/4/2026	3/27/2026
1263	AMZONCAP	001.06.007.51423.531000.	2026	3		10.88	032726AP	87114	1VP7-QJDW-MWFK	Desk calendar - K Oliver	3/2/2026	3/27/2026
1263	AMZONCAP	001.06.007.51423.535200.	2026	3		98.38	032726AP	87114	1733-GQJR-6GX4	Computer accessories; Henderson, Bacher, Oliver	2/26/2026	3/27/2026
1263	AMZONCAP	001.09.014.52210.531000.	2026	3		36.33	032726AP	87114	1NYN-39L1-GJPT	Certificate aged parchment paper x100 sheets	3/4/2026	3/27/2026
1263	AMZONCAP	001.09.014.52220.531910.	2026	3		18.39	032726AP	87114	1714-P46T-D6DY	Cliff bars - patients in aid car	3/10/2026	3/27/2026
1263	AMZONCAP	001.08.009.52122.531000.	2026	3		24.87	032726AP	87114	1MHT-RJQQ-W1W3	Custom self-inking stamp	3/9/2026	3/27/2026
1263	AMZONCAP	001.08.009.52122.531340.	2026	3		54.60	032726AP	87114	17PH-RT4R-T9TF	Garbage bin organizer	3/9/2026	3/27/2026
1263	AMZONCAP	001.08.009.52122.531910.	2026	3		26.22	032726AP	87114	19CC-9NW9-HMND	Spiral bound notebook	3/10/2026	3/27/2026
1263	AMZONCAP	001.08.009.52122.531910.	2026	3		42.64	032726AP	87114	1NGQ-TMKN-FNNJ	Retractable 32G USB flash drives, 10pk	3/10/2026	3/27/2026
83	Central Welding	001.09.014.52220.531912.	2026	3		150.83	032726AP	87115	0002629495	Oxygen USP Gas	2/28/2026	3/27/2026
1750	City of Sunnyside	001.08.009.52360.541505.	2026	3		2,067.93	032726AP	87116	17101	Feb 2026 inmate days served	3/3/2026	3/27/2026
1750	City of Sunnyside	001.08.009.52360.541505.	2026	3		290.04	032726AP	87116	17110	Feb 2026 inmate medications	3/3/2026	3/27/2026
455	DOOLEY	001.08.009.52150.531310.	2026	3		9,759.75	032726AP	87117	71473	9mm training ammunition - 35,000 rounds	3/10/2026	3/27/2026
151	First Responder	001.09.014.52220.531050.	2026	3		452.06	032726AP	87118	26918-4	Black boots, LT Parker	3/4/2026	3/27/2026
151	First Responder	001.09.014.52220.531050.	2026	3		68.48	032726AP	87118	26919-4	Name tags x7	3/4/2026	3/27/2026
151	First Responder	001.00.000.36991.369910.	2026	3		-163.68	032726AP	87118	CM23764-4	Returned LT emblem x5	1/27/2026	3/27/2026
1483	FSF	001.09.014.52250.535210.	2026	3		1,114.16	032726AP	87119	9938	Recliner for fire station	3/9/2026	3/27/2026
1760	Gateway Controls	502.11.021.51888.531800.	2026	3		5,386.30	032726AP	87120	2026659	Door access software annual license - Wastewater	1/14/2026	3/27/2026
1765	Kissler	402.20.040.53580.548000.	2026	3		2,368.26	032726AP	87121	12036	Biosolids hauling to NSF-WG	3/2/2026	3/27/2026
369	LAWSONPR	402.20.040.53580.548000.	2026	3		880.74	032726AP	87122	9313116679	Socket heads x150, thread lube cans x12	1/8/2026	3/27/2026
2000	LeMay Mobile	001.09.014.52220.531910.	2026	3		45.00	032726AP	87123	4924004S185	Shredding services	3/1/2026	3/27/2026
162	Les Schwab Tires	501.23.051.54868.548000.	2026	3		147.41	032726AP	87124	36300787229	Front end alignment - #123 PD SUV	3/11/2026	3/27/2026
159	LLS	001.08.009.52122.541000.	2026	3		28.62	032726AP	87125	11862399	Interpretation services - Feb 2026	2/28/2026	3/27/2026
160	LN Curtis & Sons	001.08.009.52110.523100.	2026	3		141.31	032726AP	87126	INV1043848	Patch alterations - G Horejsi	2/27/2026	3/27/2026
160	LN Curtis & Sons	001.08.009.52121.531050.	2026	3		78.38	032726AP	87126	INV1043825	Patch alterations - C Werre	2/27/2026	3/27/2026
160	LN Curtis & Sons	001.08.009.52122.531050.	2026	3		88.32	032726AP	87126	INV1043796	Patch alterations - C Smith	2/27/2026	3/27/2026
160	LN Curtis & Sons	001.08.009.52122.531050.	2026	3		46.37	032726AP	87126	INV1044209	Patch alterations - D Moate	2/27/2026	3/27/2026
160	LN Curtis & Sons	001.08.009.52131.531050.	2026	3		231.82	032726AP	87126	INV1043849	Patch alterations - D Buergi	2/27/2026	3/27/2026
172	Minuteman Press	401.18.037.53481.531000.	2026	3		218.52	032726AP	87127	97044	Feb2026 UB Mailing	3/5/2026	3/27/2026
172	Minuteman Press	401.18.037.53481.542300.	2026	3		689.44	032726AP	87127	97045	2/2026 UB Postage	3/5/2026	3/27/2026
172	Minuteman Press	401.18.037.53481.549300.	2026	3		410.75	032726AP	87127	97044	Feb2026 UB Mailing	3/5/2026	3/27/2026
172	Minuteman Press	402.20.040.53580.531000.	2026	3		218.51	032726AP	87127	97044	Feb2026 UB Mailing	3/5/2026	3/27/2026
172	Minuteman Press	402.20.040.53580.542300.	2026	3		689.43	032726AP	87127	97045	2/2026 UB Postage	3/5/2026	3/27/2026
172	Minuteman Press	402.20.040.53580.549300.	2026	3		410.76	032726AP	87127	97044	Feb2026 UB Mailing	3/5/2026	3/27/2026
172	Minuteman Press	403.22.050.53130.531000.	2026	3		218.52	032726AP	87127	97044	Feb2026 UB Mailing	3/5/2026	3/27/2026
172	Minuteman Press	403.22.050.53130.542300.	2026	3		689.43	032726AP	87127	97045	2/2026 UB Postage	3/5/2026	3/27/2026
172	Minuteman Press	403.22.050.53130.549300.	2026	3		410.75	032726AP	87127	97044	Feb2026 UB Mailing	3/5/2026	3/27/2026
183	NB AUTOG	001.09.014.52250.531300.	2026	3		103.39	032726AP	87128	095762	Def fluid x6	3/10/2026	3/27/2026
183	NB AUTOG	402.20.040.53580.548000.	2026	3		318.68	032726AP	87128	095740	Ball mount, receiver tube, hitch pin	3/10/2026	3/27/2026
350	NORCAM	001.09.014.52250.541511.	2026	3		18,867.02	032726AP	87129	0002028	Q2 2026 User Fees	3/1/2026	3/27/2026
991	ODP Bus Sol 32559	402.20.040.53580.531340.	2026	3		101.92	032726AP	87130	449290764001	Break room supplies dispenser	12/1/2025	3/27/2026
202	Paratex	402.20.040.53580.548200.	2026	3		382.55	032726AP	87131	471392	Monthly pest prevention at wastewater facility	3/10/2026	3/27/2026
210	PLATT	510.24.053.51820.531300.	2026	3		59.87	032726AP	87132	7D36562	Electrical core cover system speaker install - CH	3/3/2026	3/27/2026
218	PSE	001.10.017.52560.547100.	2026	3		565.31	032726AP	87133	257959 3/26	PSE Account 200011257959	3/4/2026	3/27/2026
218	PSE	001.09.014.52250.547100.	2026	3		2,760.06	032726AP	87133	257959 3/26	PSE Account 200011257959	3/4/2026	3/27/2026
2075	Robert Thrall	001.03.003.51810.523300.	2026	3		500.20	032726AP	87134	RE RT 3/4/26	Bar law license reimbursement	3/4/2026	3/27/2026
402	SEAAUTO	501.23.051.54868.531301.	2026	3		1,041.10	032726AP	87135	S5-10664343	Front and rear brake pads and rotors - police SUV	3/3/2026	3/27/2026
424	Uline	402.20.040.53580.531340.	2026	3		547.50	032726AP	87136	202656756	Toilet paper, dryer sheets, detergent, thermal bag	1/9/2026	3/27/2026
424	Uline	402.20.040.53585.531510.	2026	3		540.91	032726AP	87136	202656756	Toilet paper, dryer sheets, detergent, thermal bag	1/9/2026	3/27/2026
382	WASTEMGM	002.10.015.52530.541000.	2026	3		14,896.68	032726AP	87137	0323408-2677-8	Sediment removal, dumpster placement, haul-away	1/1/2026	3/27/2026
382	WASTEMGM	403.22.050.53140.541080.	2026	3		3,457.40	032726AP	87137	0323408-2677-8	Sediment removal, dumpster placement, haul-away	1/1/2026	3/27/2026
261	WESTPAY	001.08.009.52110.549200.	2026	3		250.54	032726AP	87138	853291283	Clear research database monthly fee; Feburary 2026	3/1/2026	3/27/2026
1370	WLACE	402.20.045.53565.531300.	2026	3		81.74	032726AP	87139	15317789	Concrete mix for gate project K2 pump station	3/10/2026	3/27/2026
1370	WLACE	510.24.053.51820.531300.	2026	3		56.76	032726AP	87139	15317732	Surge protector, extension cord - Speaker CH	3/3/2026	3/27/2026
1370	WLACE	510.24.053.51820.531300.	2026	3		9.82	032726AP	87139	15317737	Lithium batteries - 2pk, remote control AV: CH	3/3/2026	3/27/2026

CITY OF SNOQUALMIE

ADVICE REGISTER - SEMI MONTH

WARRANT: 260323 From: 03/01/2026 To: 03/15/2026

NAME	CHK #	NET PAY
AHMED, HIND	000003310	3,783.72
BACHER, ANNE M	000003311	3,485.67
BAILEY, MICHAEL	000003312	6,180.71
BARNET, RYAN	000003313	4,409.55
BATTLES, JASON	000003314	5,191.06
BEACH, LYLE	000003315	3,150.73
BENNETT, PHILIP	000003316	4,921.46
BERNI, SAMUEL	000003317	3,316.82
BETTS, JIMMIE L	000003318	3,468.74
BLACK, MELINDA	000003319	2,796.36
BOSTICK, MAX	000003320	3,550.46
BOUTA, ANDREW	000003321	5,250.72
BROWN, CHRIS E	000003322	4,474.25
BRUMFIELD, SAMANTHA	000003323	3,303.61
BUELNA, REBECCA	000003324	2,663.62
BUERGI, DANIEL R	000003325	3,614.19
BURKE, DENA	000003326	5,607.97
BYRD, TYLER D	000003327	3,564.21
CHAMBLESS, MICHAEL	000003328	6,603.36
CHRISTENSEN, CARA	000003329	510.72
COOPER, JOHN	000003330	4,023.04
COTTON, CATHERINE	000003331	507.48
DALY, MICHELLE R	000003332	2,718.67
DALZIEL, RYAN A	000003333	3,165.20
DAVIS, RAMONA	000003334	5,027.91
DEWAR, MILES Z	000003335	2,163.94
DUDDLES, MARTHA J	000003336	3,242.67
ECKER, BRENDON J	000003337	1,914.46
FLORIDA, HEATHER K	000003338	3,211.37
FOUTS, JACOB T	000003339	4,698.96
FRY, PATRICK	000003340	4,482.83
GAMBLE, DYLAN A	000003341	3,483.96
GEORGE, JASON A	000003342	5,975.66
HALBERT, KEVIN F	000003343	2,926.81
HAMLIN, JEFFREY T	000003344	4,865.90
HARDER, SCOTT	000003345	1,805.04
HARRIS, DONALD I	000003346	4,043.56
HAWK, DALTON J	000003347	4,010.41
HEATH, GREGORY Q	000003348	3,253.34
HEBEL, RICHARD	000003349	2,332.83
HEDGER, MATTHEW	000003350	3,560.76
HENDERSON, KYLA A	000003351	3,365.90
HENDRICKS, CORY D	000003352	3,278.53
HOLLOWAY, BRYAN	000003353	507.48
HOLMES, THOMAS E	000003354	7,563.20
HOREJSI, GARY W	000003355	4,321.08
HOYLA, KOBE R	000003356	2,642.55
HUGHES, JENNIFER L	000003357	3,959.69
JOHNSON, JOLYON M	000003358	557.51
JOHNSON, KIMBERLY G	000003359	4,298.86
JONGEKRYG, ANDREW P	000003360	2,429.51
KNOWLES, KENNETH	000003361	3,574.65
LACROIX, LAFLECHE	000003362	4,710.26

CITY OF SNOQUALMIE

ADVICE REGISTER - SEMI MONTH

WARRANT: 260323 From: 03/01/2026 To: 03/15/2026

NAME	CHK #	NET PAY
LATHAM, ANDREW F	000003363	2,922.81
LATHROP, NICHOLAS S	000003364	3,202.75
LEMOINE, BLAKE S	000003365	2,265.47
LIEBETRAU, MICHAEL K	000003366	2,200.88
LOEHNDORF, SCOTT A	000003367	4,790.98
MACVICAR, NEIL S	000003368	2,890.52
MAINSTONE, BRIAN R	000003369	2,983.22
MARKWARDT, KYLE C	000003370	2,955.59
MAXFIELD, JAEGER	000003371	2,006.16
MAYHEW, JAMES	000003372	2,422.48
MEADOWS, JOSEPH R	000003373	3,211.05
MENDOZA-MARTINEZ, SUZETTE Y	000003374	1,278.59
MILLER, MATTHEW L	000003375	3,563.04
MOATE, DANIEL W	000003376	4,916.60
MURPHY, DANIEL	000003377	507.48
NEAL, RYAN T	000003378	4,483.23
O'DONNELL, PETER A	000003379	3,294.36
O'NEIL, KERRY K	000003380	2,647.45
OCEGUEDA, JUAN M	000003381	3,302.12
OLIVER, KATRINA M	000003382	2,383.14
OROZCO, JORGE	000003383	2,606.43
ORRE, ASHLEY K	000003384	2,167.63
OWENS, JACK T	000003385	4,999.27
PARKER, BENJAMIN T	000003386	2,855.59
PETER, MICHAEL H	000003387	3,921.30
PHAM, THAI Q	000003388	3,004.61
QUADE, JOAN E	000003389	2,230.44
RAMOS, DAMIAN	000003390	3,731.22
RASMUSSEN, ERIK R	000003391	3,826.97
REN, JUSTIN K	000003392	2,969.14
ROBLES, STEVEN A	000003393	2,059.59
ROCKAFIELD, DYLAN	000003394	2,018.56
SANDIN, KEVIN	000003395	2,488.00
SCHANNAUER, WYATT	000003396	3,067.06
SCHUMANN, ZACHARY J	000003397	3,437.44
SHINN, TODD	000003398	4,505.13
SMITH, CHASE A	000003399	5,077.74
SNYDER, KEVIN S	000003400	4,464.52
SPEARS, JOSEPH E	000003401	3,602.99
STEWART, JAKE R	000003402	1,960.06
THRALL, ROBERT J	000003403	3,458.39
TOZIER, THERESA M	000003404	3,562.18
TREPTOW, ILYSE	000003405	3,067.38
VINING, ANDREW E	000003406	4,332.44
VLADIS, DMITRIY	000003407	5,505.28
WALKER, JANNA L	000003408	3,964.42
WASHINGTON, LOUIS R	000003409	407.48
WEISS, JASON A	000003410	4,847.55
WERRE, CHRISTOPHER T	000003411	4,781.70
WEST, MATTHEW A	000003412	3,878.80
WESTMAN, JESSE	000003413	3,466.79
WIEBE, NICOLE H	000003414	3,098.72
WILSON, CHRISTOPHER A	000003415	2,976.71

CITY OF SNOQUALMIE

ADVICE REGISTER - SEMI MONTH

WARRANT: 260323 From: 03/01/2026 To: 03/15/2026

NAME	CHK #	NET PAY
WOLFE, ALBERT R	000003416	6,912.88
WOTTON, ROBERT	000003417	357.48
Total Deposits: 108		370,311.76

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

Council Agenda Bill

AB Number

AB25-121

Agenda Bill Information

Title *

Lodging Taxes 2026 Allocation

Action *

Motion

Council Agenda Section

Committee Report

Council Meeting Date *

04/13/2026

Staff Member

Nicole Wiebe

Department *

Administration

Committee

Finance and Administration

Committee Date

04/07/2026

Exhibits

Packet Attachments - if any

Drag and drop up to **10** files here to upload or Choose files

Files (1 uploaded)

Recommendation for Allocation of Hotel Motel Tax Funds 2026.docx 41.69KB

Click here to review attachments.

Summary

Introduction *

Brief summary.

On March 10, 2026, the City of Snoqualmie Lodging Tax Advisory Committee (LTAC) reviewed four applications submitted and recommended that three of the four applicants receive funding.

Proposed Motion

Move to approve the recommendation for Lodging Taxes to be allocated for 2026

Background/Overview *

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

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Under RCW 67.28.1817, Washington State cities are able to establish a lodging tax. The City of Snoqualmie Lodging Tax Fund Advisory Committee (LTAC) was established in January 2005 by Ordinance 948 in accordance with RCW 67.28.

LTAC accepts applications from organizations that support the City's goals for tourism marketing per RCW 67.28.1816. LTAC is responsible for requesting, receiving, and evaluating applications; determining eligibility and value of the applications; and providing a recommendation of lodging tax allocations to the City Council.

Pursuant to RCW 67.28.1816, Council may choose to alter funding amounts amongst the candidates who have been recommended to be funded by LTAC. Conversely, if LTAC did not recommend funding for an applicant, under RCW 67.28.1816, Council may not fund that applicant at all.

Analysis *

The LTAC is responsible for requesting, receiving, and evaluating applications; determining eligibility and value of the applications; and providing a recommendation of lodging tax allocations to the City Council.

Budgetary Status *

Funds have already been authorized in the current biennial budget.

Budget Summary

The 2025-26 Biennial Budget appropriated $60,000 for expenditures within the Tourism Promotion Fund (#110). Currently, nothing has been spent and no encumbrances are outstanding. After including the $22,500 LTAC allocations, the appropriation has $37,500 remaining for other items. Therefore, sufficient appropriation exists to fund the proposed LTAC recommendations.

Fiscal Impact

Amount of Expenditure

$ 22,500.00

Amount Budgeted

$ 60,000.00

Appropriation Requested

$ 0.00

Fiscal Impact

Screenshot below is an image of the budget summary table.

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Tourism Promotion Fund (#110)

2025-2026 Biennial Budget	Combined
Beginning Budget	$ 60,000
Expenditures	$ -
Outstanding Contract Value	$ -
Current Available Budget	$ 60,000
Value of this Commitment (AB25-121)	$ (22,500)
Available Budget after Commitment	$ 37,500

Comments:

Item 9.

CITY OF SNOQUALMIE
LODGING TAX ADVISORY COMMITTEE

Nicole Wiebe, Community Liaison
425-416.0678
nwiebe@snoqualmiewa.gov

Memorandum

To: Snoqualmie City Council Members

From: Council Member Jo Johnson Chair, Lodging Tax Advisory Committee

Cc: Mayor James Mayhew
Richard Anderson, Committee Member, Northwest Railway Museum
Kelly Coughlin, Committee Member, Snoqualmie Valley Chamer
Laurie Hay, Committee Member, Snoqualmie Hotel
Selena Duan, Committee Member, Snoquamlie Hotel
Nicole Wiebe, Staff Liaison, Community Liaison
Robert Thrall, Legal Assistant

Date: April 13, 2026

Subject: Recommendation for Lodging Taxes to Be Allocated 2026

The City of Snoqualmie Lodging Tax Fund Advisory Committee (LTAC) was established in January of 2005 by Ordinance 948 in accordance with RCW 67.28. The committee is responsible for requesting, receiving, and evaluating applications; determining eligibility and value of the applications; and providing a recommendation of lodging tax allocations to the City Council.

Additional Lodging Tax Informational Resources: *Snoqualmie Municipal Code Chapter 2.11,* *Revised Code of Washington Chapter 67.28.1816* , *MRSC Overview of Lodging Tax Revenues*

LTAC Project Applicant	Project	Funding Requested	Funding offered
Northwest Railway Museum	Snoqualmie Valley Wine Train	7,500	7,500
Snoqualmie Valley Chamber	World Cup Marketing	7,500	7,500
Historic Downtown Snoq Merchant Assn	Snoqualmie Days	7,500	7,500
Historic Downtown Snoq Merchant Assn	Discover DT Snoq Year-Round	7,500	0
	Total	**$30,000**	**$22,500**

Council Agenda Bill

AB Number

AB26-005

Agenda Bill Information

Title *

Ordinance amending Chapter 10.24 Compression Brakes

Action *

Motion

Council Agenda Section

Ordinance

Council Meeting Date *

04/13/2026

Staff Member

Gary Horejsi

Department *

Police

Committee

Public Safety

Committee Date

04/06/2026

Exhibits

Packet Attachments - if any

Drag and drop up to **10** files here to upload or Choose files

Files (2 uploaded)

x1 Ordinance Compression Brake 20260225.docx	29.27KB	Remove
x2 Chapter 10.24 Compression Brake Ordinance Draft 20260225.docx	19.89KB	Remove

Click here to review attachments.

Summary

Introduction *

Brief summary.

This proposed ordinance amendment updates existing municipal code adopted in 1986 regulating the use of compression brakes to control noise in our largely residential city.

Proposed Motion

Move to approve Ordinance 1317 and amend Snoqualmie Municipal Code 10.24 Compression Brakes

Background/Overview *

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

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The City of Snoqualmie has received multiple complaints regarding the use of compression brakes within city limits. Snoqualmie Municipal Code (SMC) Chapter 10.24, originally adopted in 1986 (forty years ago), no longer reflects curr standards, industry practices, terminology, or public safety needs. To better serve the community, the proposed updates to Chapter 10.24 would modernize Compression Brake regulations. These updates will clarify the definition of a compression brakes, specify when its use is prohibited, and revise associated penalties and signage requirements.

Current Code Language (SMC 10.24.010 – Compression brakes prohibited – Penalty "No person shall use motor vehicle brakes which are in any way activated or operated by the compression of the engine or any such motor vehicle or any unit or part thereof. Any violation of this section shall be deemed a traffic infraction and the penalty therefor shall be $50.00." (Ord. 576 § 1, 1986)): is proving difficult to apply to modern vehicles.

Updating aligns Chapter 10.24 with current vehicle technology and provides clearer, more effective tools to respond to noise complaints and support neighborhood livability. This will help address community concerns about the noise generated by compression brakes, particularly in predominantly residential areas.

Analysis *

Amends Chapter 10.24, Compression Brakes by clearly defining "Compression Brakes" to include all compression technology in use, prohibiting their use within the City, providing for emergency situations, and updating the penalty to $250 per violation.

Budgetary Status *

This action has no budgetary implications.

Budget Summary

Fiscal Impact

Amount of Expenditure

$

Amount Budgeted

$

Appropriation Requested

$

Fiscal Impact

Screenshot below is an image of the budget summary table.

Style | B | I | U | Open Sans | 18 | A

Comments:

Submit

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ORDINANCE NO. 1317

AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON AMENDING SNOQUALMIE MUNICIPAL CODE CHAPTER 10.24; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the current Snoqualmie Municipal Code (SMC) Chapter 10.24 was adopted forty years ago in 1986, and no longer reflects current standards, practices, language, or public safety needs; and

WHEREAS, the city has received community engagement regarding the noise levels of compression brakes; and

WHEREAS, the City seeks to modernize its compression brake regulations to promote noise abatement and support effective enforcement.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SNOQUALMIE, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Chapter 10.24 Amended. Chapter 10.24 of the SMC is hereby amended as set forth in the attached Exhibit A.

Section 2. Effective Date. This ordinance shall be effective five days after publication as provided by law.

Section 3. Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk or the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering anti section/subsection numbering.

Section 4. Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

PASSED by the City Council of the City of Snoqualmie, Washington, this ___ day of _____ 2026.

_____
James Mayhew, Mayor

ATTEST:

_____
Robert Thrall, Interim City Clerk

APPROVED AS TO FORM:

_____
Dena Burke, City Attorney

Chapter 10.24

COMPRESSION BRAKES

~~**10.24.010 Compression brakes prohibited – Penalty.**~~

~~No person shall use motor vehicle brakes which are in any way activated or operated by the compression of the engine or any such motor vehicle or any unit or part thereof. Any violation of this section shall be deemed a traffic infraction and the penalty therefor shall be $50.00. (Ord. 576 § 1, 1986).~~

10.24.010 Definitions

A. "Compression Brakes" means a breaking device that is in any way activated or operated by the compression of the engine of that motor vehicle. Compression Brakes are also referred to as Engine Compression Brakes, Jacob's Brakes, or Jake Brakes.

B. "Motor vehicle" means every self-propelled device capable of being moved upon the public highway and in, upon or by which any person or property is or may be transported or drawn upon a public highway, excepting devices moved by human or animal power or used exclusively upon stationary rails or tracks, and including automobiles, tractors, trucks, trailers and transportation equipment of all kinds and sizes or any combination or combinations of the same.

10.24.020 Compression Brakes prohibited.

No person shall use compression breaks except in case of emergency per SMC 10.24.030.

10.24.030 Emergency use deemed affirmative defense.

It shall be an affirmative defense under this chapter that such compression brakes were applied in an emergency and were necessary for the protection of persons and/or property.

10.24.040 Violation – Penalty.

Any person violating the provisions of this chapter shall be deemed to have committed a traffic infraction and shall be assessed a monetary penalty in an amount not to exceed $250.00.

10.25.050 Posting signs.

The Parks and Public Works Director is authorized and directed to post appropriate signs consistent with this chapter.

Ordinance Amending the Definitions of “Sale at Retail” and “Sale at Wholesale” in the City’s B&O Tax Code

Council Meeting

April 13, 2026

Purpose

- **Why is the amendment necessary?**
  - In 2025, the State Legislature wanted to tax several business activities that were previously not subject to the retail sales tax.
  - To enable their taxation, a bill was passed (ESSB 5814) that added several business activities to the definition of “sale at retail” (RCW 82.04.050).
  - Because the definition of “sale at retail” in state law was changed, definitions in a mandatory B&O tax “model ordinance” by law also had to be changed.

Purpose

- The business activities added in state law to the definition of “sale at retail” were reclassified from “services” to “retail sales” in the mandatory B&O tax model ordinance.
- The City, because it has a B&O tax, is required by law to adopt the mandatory B&O tax model ordinance (RCW 35.102.040).
- Adopting the model ordinance requires changing the definition of “sale at retail” and “sale at wholesale” in the City’s B&O tax code.

Business Activities Reclassified from Services to Retail Sales

- Information Technology Training Services
- Custom Website Development Services
- Investigation, Security, and Security Monitoring Services
- Temporary Staffing Services
- Advertising Services
- Live Presentations

Impact to Snoqualmie

- There is no impact to B&O tax revenue because both “retail sales” and “services” are taxed at the same rate (0.15%).
- There will be an impact to sales tax revenue because of ESSB 5814, but we don’t know the amount because the City has not collected it before.
- Those businesses with reclassified activities will need to change where on the B&O tax form they report their gross receipts.

Next Steps

- **April 13, 2026:** AB presented to Full Council – 1st Reading of Ordinance
- **April 27, 2026:** Adoption of AB by Full Council – 2nd Reading of Ordinance

Council Agenda Bill

AB Number

AB26-007

Agenda Bill Information

Title *

Ordinance Amending the Definitions of Sale at Retail and Sal

Action *

Motion

Council Agenda Section

Ordinance

Council Meeting Date *

04/13/2026

Staff Member

Drew Bouta

Department *

Finance

Committee

Finance and Administration

Committee Date

04/07/2026

Exhibits

Packet Attachments - if any

Drag and drop up to **10** files here to upload or Choose files

Files (4 uploaded)

x3 AWC Fact Sheet.pdf	123KB
x4 ESSB 5814.pdf	181.17KB
x4 Model Ordinance.pdf	219.3KB
AB26-007 Exhibit x2 Ordinance Amending the Definitions of Sale at Retail and Sale at Whol...	40.02KB

Click here to review attachments.

Summary

Introduction *

Brief summary.

This ordinance amends the City’s B&O tax code as required by law moving several business activities subject to the B&O tax from "services" to "retail sales".

Proposed Motion

Motion amending the definitions of “sale at retail” and “sale at wholesale” in the City’s B&O tax code.

Background/Overview *

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

RCW 35.102.040 (2010, EHB 2658) requires cities that impose a business and occupation tax to develop and adopt a single business and occupation tax ordinance, consistent across all cities, with the help of the Association of Washington Cities (AWC). This “model” ordinance, as it is known, is required to contain and use definitions enumerated in RCW 82.04. Included in RCW 82.04 is the definition of “sale at retail," which determines what products and services constitute a “sale at retail” and therefore should be subject to retail sales tax and the retailing business and occupation (B&O) tax. Services that don’t constitute a “sale at retail” are subject to other B&O tax classifications such as the “services” or “other activities” tax classifications. The B&O tax is levied as a percentage of a businesses’ gross receipts, less some deductions. All B&O tax classifications at the City of Snoqualmie are levied at the same rate (0.15%).

Analysis *

On April 24, 2025, the Washington State Legislature, wanting to tax several business activities that were previously not subject to the retail sales tax, passed ESSB 5814, which added certain business activities to the definition of “sale at retail” in RCW 82.04. The definition of “sale at retail” was updated to include the following business activities:

- Information technology training services
- Custom website development services
- Investigation, security, and security monitoring services
- Temporary staffing services
- Advertising services
- Live presentations

Because of the bill’s passage, the AWC convened a working committee to update the mandatory B&O tax “model ordinance” as required by law. This resulted in the tax reclassification of the above business activities from services to retail sales. This ordinance seeks to adopt the amended model ordinance by updating the definitions of “sale at retail” and “sale at wholesale” contained in the City’s B&O tax code (SMC 5.04.030(U) and (V)).

Budgetary Status *

This action will bring in additional revenue.

Budget Summary

There is no impact to B&O tax revenue because both "retail sales" and "services" are taxed at the same rate (0.15%).

There will be an impact to retail sales tax revenue because of ESSB 5814, but we don't know the amount because the City has not collected it on the impacted business activities before. This ordinance does not touch the City's sales tax code which references RCW 82.04 directly, and therefore the law the State Legislature changed through ESSB 5814.

Fiscal Impact

Amount of Expenditure

$

Amount Budgeted

$

Appropriation Requested

$

Fiscal Impact

Screenshot below is an image of the budget summary table.

Style | B | I | U | Open Sans | 18 | A

Comments:

ORDINANCE NO 1318.

AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON AMENDING THE DEFINITIONS OF SALE AT RETAIL AND SALE AT WHOLESALE IN SNOQUALMIE MUNICIPAL CODE 5.04.030(U) AND 5.04.030(V); AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City of Snoqualmie is a non-charter optional municipal code city as provided in Title 35A RCW, incorporated under the laws of the state of Washington; and

WHEREAS, RCW 35.102.040 requires cities that impose a business and occupation tax to develop and adopt a single municipal gross receipts business and occupation tax ordinance, consistent across all cities, with the help of the Association of Washington Cities (AWC); and

WHEREAS, the single business and occupation tax ordinance, otherwise known as the "model ordinance", is required to contain and use definitions enumerated in RCW 82.04 as the baseline for all definitions; and

WHEREAS, the Washington State Legislature passed Engrossed Substitute Senate Bill (ESSB) 5814 on April 24, 2025 changing the definition of "sale at retail" as contained in RCW 82.04.050 to include service categories such as information technology training services, custom website development services, investigation, security, and security monitoring services, temporary staffing services, advertising services, and live presentations; and

WHEREAS, AWC updated the model ordinance changing the definition of "sale at retail" and "sale at wholesale" to include service categories incorporated into the definition of "sale at retail" in ESSB 5814.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SNOQUALMIE, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Section 5.04.030(U) and 5.04.030(V) Amended. Section 5.04.030(U) and 5.04.030(V) of the Snoqualmie Municipal Code is hereby amended and adopted to read as follows (amendments shown in strikethrough/underline format for ease of reference):

5.04.030(U) Sale at Retail, Retail Sale

1. “Sale at retail” or “retail sale” means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, amount others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers, other than a sale to a person who presents a resale certificate under RCW 82.04.470 and who:

a. Purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person; or

b. Installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person; or

c. Purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale; or

d. Purchases for the purpose of consuming the property purchased in producing ferrosilicon which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon;

e. Purchases for the purpose of providing the property to consumers as part of competitive telephone service, as defined in RCW 82.04.065~~. The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a "sale at retail" or "retail sale" even though such property is resold or utilized as provided in subsection (U)(1)(a), (b), (c), (d) or (e) of this section following such use~~; or

f. Purchases for the purpose of satisfying the person's obligations under an extended warranty as defined in subsection ~~(U)(7)~~ (U)(8) of this section, if such tangible personal property replaces or becomes an ingredient or component of property covered by the extended warranty without intervening use by such person.

The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a "sale at retail" or "retail sale" even though such property is resold or utilized as provided in (a), (b), (c), (d), (e), or (f) of this subsection following such use.

The term also means every sale of tangible personal property to persons engaged in any business that is taxable under RCW 82.04.280(1)(a), (b), and (g), 82.04.290, and 82.04.2908.

2. "Sale at retail" or "retail sale" also means every sale of tangible personal property to persons engaged in any business activity which is taxable under SMC 5.04.050(A)(1).

3. The term "sale at retail" or "retail sale" includes the sale of or change made for

personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:

a. Information technology training services, technical support, and other services including, but not limited to, assisting with network operations and support, help desk services, in-person training related to hardware or software, network system support services, data entry services, and data processing services; or

b. Custom website development services. For the purposes of this subsection (3), "website development services" means the design, development, and support of a website provided by a website developer to a customer; or

c. Investigation, security services, security monitoring services, and armored car services including, but not limited to, background checks, security guard and patrol services, personal and event security, armored car transportation of cash and valuables, and security system services and monitoring. This does not include locksmith services; or

d. Temporary staffing services. For the purposes of this subsection (3), "temporary staffing services" means providing workers to other businesses, except for hospitals licensed under chapter 70.41 or 71.12 RCW, for limited periods of time to supplement their workforce and fill employment vacancies on a contract or for fee basis; or

e. Advertising services.

i. For the purposes of this subsection (3), "advertising services" means all digital

and nondigital services related to the creation, preparation, production, or dissemination of advertisements including, but not limited to:

A. Layout, art direction, graphic design, mechanical preparation, production supervision, placement, referrals, acquisition of advertising space, and rendering advice concerning the best methods of advertising products or services; and,

B. Online referrals, search engine marketing, and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign.

ii. “Advertising services” do not include:

A. Web hosting services and domain name registration;

B. Services rendered in respect to the following:

I. “Newspapers” as defined in RCW 82.04.214;

II. Printing or publishing under RCW 82.04.280; and

III. “Radio and television broadcasting” within this state as defined in RCW 82.04 (section 1, chapter 9, Laws of 2025); and

C. Services rendered in respect to out-of-home advertising, including: Billboard advertising; street furniture advertising; transit advertising; place-based advertising, such as in-store display advertising or point of

sale advertising: dynamic or static signage at live events; naming rights; and fixed signage advertising. Out-of-home advertising does not include direct mail; or

f. Live presentations including, but not limited to, lectures, seminars, workshops, or courses where participants attend either in person or via the internet or telecommunications equipment that allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time.

For the purposes of (a) through (c) and (e) of this subsection (3), the terms “sale at retail” and “retail sale” do not include a sale between members of an affiliated group as defined in RCW 82.04.299(1)(f)

~~3.~~ 4. “Sale at retail” or “retail sale” shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following:

a. The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto, but excluding charges made for the use of coin-operated laundry facilities when such facilities are situated in an apartment house, rooming house, or mobile home park for the exclusive use of the tenants thereof, and also excluding sales of laundry service to nonprofit health care facilities, and excluding services rendered in respect to live animals, birds and insects;

b. The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property

therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture;

c. The charge for labor and services rendered in respect to constructing, repairing, or improving any structure upon, above, or under any real property owned by an owner who conveys the property by title, possession, or any other means to the person performing such construction, repair, or improvement for the purpose of performing such construction, repair, or improvement and the property is then reconveyed by title, possession, or any other means to the original owner;

d. The sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this section the term “janitorial services” shall mean those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term “janitorial services” does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting;

e. The sale of or charge made for labor and services rendered in respect to automobile towing and similar automotive transportation services, but not in respect to those required to report and pay taxes under Chapter 82.16 RCW;

f. The sale of and charge made for the furnishing of lodging and all other services,

except telephone business and cable service, by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. For the purposes of this subsection, it shall be presumed that the sale of and charge made for the furnishing of lodging for a continuous period of one month or more to a person is a rental or lease of real property and not a mere license to enjoy the same;

g. The installing, repairing, altering, or improving of digital goods for consumers;

h. The sale of or charge made for tangible personal property, labor and services to persons taxable under subsections (U)(3)(a), (b), (c), (d), (e), (f) and (g) of this section when such sales or charges are for property, labor and services which are used or consumed in whole or in part by such persons in the performance of any activity defined as a “sale at retail” or “retail sale” even though such property, labor and services may be resold after such use or consumption. Nothing contained in this subsection shall be construed to modify subsection (S)(1) of this section and nothing contained in subsection (S)(1) of this section shall be construed to modify this subsection.

~~4.~~ 5. “Sale at retail” or “retail sale” shall also include the providing of competitive telephone service to consumers.

~~5.~~ 6. “Sale at retail” or “retail sale” shall also include:

a. The sale of prewritten software, custom software, and customization of

prewritten computer software to a consumer, other than a sale to a person who presents a resale certificate under RCW 82.04.470, regardless of the method of delivery to the end user. For purposes of this subsection the sale of prewritten computer software includes the sale of or charge made for a key or an enabling activation code, where the key or code is required to activate prewritten software and put the software into use. There is no separate sale of the key or code from the prewritten software, regardless of how the sale may be characterized by the vendor or by the purchaser~~. The term "sale at retail" or "retail sale" does not include the sale of or charge made for custom software or the customization of prewritten software.~~

b. The term "sale at retail" or "retail sale" also includes the charge made to consumers for the right to access and use prewritten computer software, custom software, and customization of prewritten computer software, where possession of the software is maintained by the seller or a third party, regardless of whether the charge for the service is on a per use, per user, per license, subscription, or some other basis. This service also includes the right to access and use prewritten software, custom software, and customization of prewritten computer software to perform data processing. For purposes of this subsection, the term "data processing" means the systematic performance of operations on data to extract the required information in an appropriate form or to convert the data to useable information. Data processing includes check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities.

~~6.~~ 7. "Sale at retail" or "retail sale" shall also include the sale of or charge made for labor

and services rendered in respect to the building, repairing, or improving of any street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state, the state of Washington, or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind (public road construction).

~~7.~~ 8. "Sale at retail" or "retail sale" shall also include the sale of or charge made for an extended warranty to a consumer. For purposes of this subsection, "extended warranty" means an agreement for a specified duration to perform the replacement or repair of tangible personal property at no additional charge or a reduced charge for tangible personal property, labor, or both, or to provide indemnification for the replacement or repair of tangible personal property, based on the occurrence of specified events. The term "extended warranty" does not include an agreement, otherwise meeting the definition of extended warranty in this subsection, if no
separate charge is made for the agreement and the value of the agreement is included in the sales price of the tangible personal property covered by the agreement.

~~8.~~ 9. "Sale at retail" or "retail sale" shall also include the sale of or charge made for labor and services rendered in respect to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to Chapter 35.82 RCW, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation (government contracting).

~~9.~~ 10. "Sale at retail" or "retail sale" shall not include the sale of services or charges

made for the clearing of land and the moving of earth of or for the United States, any instrumentality thereof, or a county or city housing authority. Nor shall the term include the sale of services or charges made for cleaning up for the United States, or its instrumentalities, radioactive waste and other byproducts of weapons production and nuclear research and development. (This should be reported under the service and other classification.)

~~10.~~ 11. “Sale at retail” or “retail sale” shall not include the sale of or charge made for labor and services rendered for environmental remedial action. (This should be reported under the service and other classification.)

~~11.~~ 12.

a. “Sale at retail” or “retail sale” shall also include the following sales to consumers of digital goods, digital codes, and digital automated services:

i. Sales in which the seller has granted the purchase the right of permanent use;

ii. Sales in which the seller has granted the purchase a right of use that is less than permanent;

iii. Sales in which the purchaser is not obligated to make continued payment as a condition of sale; and

iv. Sales in which the purchaser is obligated to make continued payment as a condition of the sale.

b. A retail sale of digital goods, digital codes, or digital automated services under

this subsection ~~(U)(11)~~ includes any services provided by the seller exclusively in connection with the digital goods, digital codes, or digital automated services, whether or not a separate charge is made for such services.

c. A retail sale of digital goods, digital codes, or digital automated services does not include the following services if the sale occurs between members of an affiliated group as defined in RCW 82.04.299(1)(f):

i. Any service that primarily involves the application of human effort by the seller, and the human effort originated after the customer requested the service;

ii. Live presentations, such as lectures, seminars, workshops, or courses, where participants are connected to other participants via the internet or telecommunications equipment, which allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time;

iii. Advertising services. For purposes of this subsection, “advertising services” means all services directly related to the creation, preparation, production, or dissemination of advertisements. Advertising services include layout, art direction, graphic design, mechanical preparation, production supervision, placement, and rendering advice to a client concerning the best methods of advertising that client’s products or services. Advertising services also include online referrals, search engine marketing and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring

and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign. Advertising services do not include web hosting services and domain name registration; and

iv. Data processing services. For purposes of this subsection, "data processing service" means a primarily automated service provided to a business or other organization where the primary object of the service is the systematic performance of operations by the service provider on data supplied in whole or in part by the customer to extract the required information in an appropriate form or to convert the data to usable information. Data processing services include check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities. Data processing does not include the service described in subsection (6)(b) of this section.

~~c.~~ d. For purposes of this subsection ~~(U)(11)~~, "permanent" means perpetual or for an indefinite or unspecified length of time. A right of permanent use is presumed to have been granted unless the agreement between the seller and the purchaser specifies or the circumstances surrounding the transaction suggest or indicate that the right to use terminates on the occurrence of a condition subsequent.

~~12.~~ 13. "Sale at retail" or "retail sale" shall also include the installing, preparing, altering or improving of digital goods for consumers.

5.04.030(V) Sale at Wholesale, Wholesale Sale

"Sale at wholesale" or "wholesale sale" means any sale of tangible personal property, digital goods, digital codes, digital automated services, prewritten computer software,

custom software, customization of prewritten software to a consumer, or services described in Section 5.04.030(U)(6)(b) which is not a retail sale, and any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property and retail services, if such charge is expressly defined as a retail sale or retail service when rendered to or for consumers. Sale at wholesale also includes the sale of telephone business to a telecommunications company as defined in RCW 80.04.010 for the purpose of resale, as contemplated by RCW 35.21.715.

Section 2. Effective Date. This ordinance shall be effective on January 1, 2026.

Section 3. Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk or the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance, section, or subsection numbering.

Section 4. Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

PASSED by the City Council of the City of Snoqualmie, Washington, this 27, day of April 2026.

_____
James Mayhew, Mayor

ATTEST:

APPROVED AS TO FORM:

Robert Thrall, Interim City Clerk

Dena Burke, City Attorney

strong cities | great state

2026 changes to City B&O Tax Model Ordinance

A city workgroup of city finance directors and tax managers met over the summer to review changes needed to the B&O model ordinance in response to **SB 5814** changing the taxation of certain activities from services to sales.

Now B&O tax cities must adopt mandatory changes to model ordinance with same effective date: January 1, 2026.

SB 5814 changed the tax classification for the following services to retail sales:

- Advertising services;
- Live presentations;
- Information technology services;
- Custom website development services;
- Investigation, security, and armored car services;
- Temporary staffing services; and
- Sales of custom software and customization of prewritten software.

Changes to Model Ordinance
The workgroup decided to limit revisions to the model ordinance to changes necessary to implement the state's changes to sales at retail in **SB 5814**.

The model ordinance changes are as follows:

- **Core model ordinance .030: Definition of "sale at retail"**
  - adds new subsection (3) to incorporate changes to professional services.
  - (6) updates language related to custom software and customization of prewritten software.
  - (12) updates language related to digital goods and digital automated services.
- **Core model ordinance .030: Definition of "sale at wholesale"**: adds language to parallel updates to software in retail sales (6).
- **Technical change**: .030 "sale at retail": (1) moves misplaced language to correct typo created when extended warranties were added to the model.

While **SB 5814** also changed the definitions of digital automated services and digital goods, the model ordinance did not need to be updated because the model ordinance incorporates the state's definition by reference to the RCW.

Background on the Model Ordinance
53 cities impose a local B&O tax on the gross receipts of businesses engaging in business in their city.

Since 2004, cities with local B&O taxes were required to adopt the B&O tax model ordinance with mandatory uniform provisions related to a minimum threshold, tax classification definitions, engaging in business definition, and allocation and apportionment for activities occurring in more than one jurisdiction. (Chapter 35.102 RCW)

There are four main classifications: manufacturing, retail sales, wholesale sales, and services, but some cities have additional classifications.

The last revision was another technical fix to the B&O tax model ordinance in response to state law changes related to newspapers and took effect January 1, 2023.

CERTIFICATION OF ENROLLMENT

ENGROSSED SUBSTITUTE SENATE BILL 5814

69th Legislature
2025 Regular Session

Passed by the Senate April 24, 2025
Yeas 26 Nays 22

President of the Senate

Passed by the House April 23, 2025
Yeas 50 Nays 47

Speaker of the House of Representatives

Approved

Governor of the State of Washington

CERTIFICATE

I, Sarah Bannister, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE SENATE BILL 5814** as passed by the Senate and the House of Representatives on the dates hereon set forth.

Secretary

FILED

Secretary of State
State of Washington

ENGROSSED SUBSTITUTE SENATE BILL 5814

AS AMENDED BY THE HOUSE

Passed Legislature - 2025 Regular Session

State of Washington 69th Legislature 2025 Regular Session

By Senate Ways & Means (originally sponsored by Senators Frame, Trudeau, Alvarado, Nobles, Pedersen, Valdez, and C. Wilson)

READ FIRST TIME 04/19/25.

AN ACT Relating to funding public schools, health care, social services, and other programs and services to benefit Washingtonians by modifying the application and administration of certain excise taxes; amending RCW 82.04.192 and 82.26.010; reenacting and amending RCW 82.04.050; creating new sections; and providing effective dates.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. **Sec. 1.** The legislature finds that, through the state's general fund, the state funds public schools, health care, and social services that help Washingtonians to succeed and thrive. These revenues help the state meet its paramount duty to amply provide every child in the state with an education, including children who qualify for special education services, creating the opportunity for each child to succeed in school and achieve success in life. Revenues generated by this act will support health care and other programs that protect the safety and well-being of the public, including behavioral health services for those living with mental illness or substance use disorder, as well as supervision of individuals who have committed crimes. These revenues will also fund social services that provide critical, basic needs assistance for our state's most vulnerable residents, including support for those with developmental disabilities and long-term care for the elderly.

Furthermore, the legislature finds that the state's tax code must be periodically reviewed and updated to ensure that tax policy reflects our modern economy. The legislature recognizes that our state and nation have moved away from a predominantly goods-based economy towards a more service-based economy. As a result, Washington's tax code, which is heavily reliant on sales taxes, continues to reach a narrowing share of economic activity subject to the retail sales tax. Similar to the marketplace fairness act of 2017, which extended retail sales tax to remote retailers with no physical presence in the state to ensure the tax code reflected the growing shift of retail sales toward online sales and away from brick-and-mortar stores located in the state, so too must this legislature consider extending the retail sales tax to computer-related services, as well as remove exemptions to the retail sales tax for digital automated services which have not been updated since 2009, and other services to which it is more appropriate to apply retail sales tax in the state's current economy. The legislature further recognizes that taxes on tobacco products, which have largely gone unchanged over the last several decades, do not adequately capture new and emerging nicotine products. As certain new products come onto the market, they are exempt from excise tax, creating an unfair advantage in the market against their competitors.

Thus, to help meet the state's paramount duty of amply providing every child in the state with an education and to support the health and well-being of Washingtonians, the legislature intends to modernize the sales tax and taxes on nicotine products by extending retail sales tax to select services, repealing certain sales tax exemptions, applying taxes on tobacco to new nicotine products, and requiring certain large businesses to make a one-time prepayment of state sales tax collections.

PART I
EXTENDING RETAIL SALES TAX TO SELECT SERVICES

Sec. 101. RCW 82.04.050 and 2021 c 296 s 8 and 2021 c 143 s 2 are each reenacted and amended to read as follows:

(1)(a) "Sale at retail" or "retail sale" means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, among others, without limiting the scope

hereof, persons who install, repair, clean, alter, impr construct, or decorate real or personal property of or for consumers other than a sale to a person who:

(i) Purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person, but a purchase for the purpose of resale by a regional transit authority under RCW 81.112.300 is not a sale for resale; or

(ii) Installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person; or

(iii) Purchases for the purpose of consuming the property purchased in producing for sale as a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale; or

(iv) Purchases for the purpose of consuming the property purchased in producing ferrosilicon which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon; or

(v) Purchases for the purpose of providing the property to consumers as part of competitive telephone service, as defined in RCW 82.04.065; or

(vi) Purchases for the purpose of satisfying the person's obligations under an extended warranty as defined in subsection (7) of this section, if such tangible personal property replaces or becomes an ingredient or component of property covered by the extended warranty without intervening use by such person.

(b) The term includes every sale of tangible personal property that is used or consumed or to be used or consumed in the performance of any activity defined as a "sale at retail" or "retail sale" even though such property is resold or used as provided in (a)(i) through (vi) of this subsection following such use.

(c) The term also means every sale of tangible personal property to persons engaged in any business that is taxable under RCW 82.04.280(1) (a), (b), and (g), 82.04.290, and 82.04.2908.

(2) The term "sale at retail" or "retail sale" includes the s of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following:

(a) The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto, but excluding charges made for the use of self-service laundry facilities, and also excluding sales of laundry service to nonprofit health care facilities, and excluding services rendered in respect to live animals, birds and insects;

(b) The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and also includes the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture;

(c) The constructing, repairing, or improving of any structure upon, above, or under any real property owned by an owner who conveys the property by title, possession, or any other means to the person performing such construction, repair, or improvement for the purpose of performing such construction, repair, or improvement and the property is then reconveyed by title, possession, or any other means to the original owner;

(d) The cleaning, fumigating, razing, or moving of existing buildings or structures, but does not include the charge made for janitorial services; and for purposes of this section the term "janitorial services" means those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term "janitorial services" does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting;

(e) Automobile towing and similar automotive transportation services, but not in respect to those required to report and pay taxes under chapter 82.16 RCW;

(f) The furnishing of lodging and all other services by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it is presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. For the purposes of this subsection, it is presumed that the sale of and charge made for the furnishing of lodging for a continuous period of one month or more to a person is a rental or lease of real property and not a mere license to enjoy the same. For the purposes of this section, it is presumed that the sale of and charge made for the furnishing of lodging offered regularly for public occupancy for periods of less than a month constitutes a license to use or enjoy the property subject to sales and use tax and not a rental or lease of property;

(g) The installing, repairing, altering, or improving of digital goods for consumers;

(h) Persons taxable under (a), (b), (c), (d), (e), (f), and (g) of this subsection when such sales or charges are for property, labor and services which are used or consumed in whole or in part by such persons in the performance of any activity defined as a "sale at retail" or "retail sale" even though such property, labor and services may be resold after such use or consumption. Nothing contained in this subsection may be construed to modify subsection (1) of this section and nothing contained in subsection (1) of this section may be construed to modify this subsection.

(3) The term "sale at retail" or "retail sale" includes the sale of or charge made for personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:

(a) Abstract, title insurance, and escrow services;

(b) Credit bureau services;

(c) Automobile parking and storage garage services;

(d) Landscape maintenance and horticultural services but excluding (i) horticultural services provided to farmers and (ii) pruning, trimming, repairing, removing, and clearing of trees and brush near electric transmission or distribution lines or equipment, if performed by or at the direction of an electric utility;

(e) Service charges associated with tickets to professional sporting events;

(f) The following personal services: Tanning salon services, tattoo parlor services, steam bath services, turkish bath services, escort services, and dating services; ((~~and~~))

(g) Information technology training services, technical support, and other services including, but not limited to, assisting with network operations and support, help desk services, in-person training related to hardware or software, network system support services, data entry services, and data processing services;

(h) Custom website development services. For the purposes of this subsection (3), "website development services" means the design, development, and support of a website provided by a website developer to a customer;

(i) Investigation, security services, security monitoring services, and armored car services including, but not limited to, background checks, security guard and patrol services, personal and event security, armored car transportation of cash and valuables, and security system services and monitoring. This does not include locksmith services;

(j) Temporary staffing services. For the purposes of this subsection (3), "temporary staffing services" means providing workers to other businesses, except for hospitals licensed under chapter 70.41 or 71.12 RCW, for limited periods of time to supplement their workforce and fill employment vacancies on a contract or for fee basis;

(k) Advertising services. (i) For the purposes of this subsection (3), "advertising services" means all digital and nondigital services related to the creation, preparation, production, or dissemination of advertisements including, but not limited to:

(A) Layout, art direction, graphic design, mechanical preparation, production supervision, placement, referrals, acquisition of advertising space, and rendering advice concerning the best methods of advertising products or services; and

(B) Online referrals, search engine marketing, and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign.

(ii) "Advertising services" do not include:

(A) Web hosting services and domain name registration;

(B) Services rendered in respect to the following:

(I) "Newspapers" as defined in RCW 82.04.214;

(II) Printing or publishing under RCW 82.04.280; and

(III) "Radio and television broadcasting" within this state as defined in RCW 82.04 (section 1, chapter 9, Laws of 2025); and

(C) Services rendered in respect to out-of-home advertising, including: Billboard advertising; street furniture advertising; transit advertising; place-based advertising, such as in-store display advertising or point-of-sale advertising; dynamic or static signage at live events; naming rights; and fixed signage advertising. Out-of-home advertising does not include direct mail;

(l) Live presentations including, but not limited to, lectures, seminars, workshops, or courses where participants attend either in-person or via the internet or telecommunications equipment that allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time; and

(m)(i) Operating an athletic or fitness facility, including all charges for the use of such a facility or for any associated services and amenities, except as provided in ((~~(g)~~)) (m)(ii) of this subsection.

(ii) Notwithstanding anything to the contrary in ((~~(g)~~)) (m)(i) of this subsection (3), the term "sale at retail" and "retail sale" under this subsection does not include:

(A) Separately stated charges for the use of an athletic or fitness facility where such use is primarily for a purpose other than engaging in or receiving instruction in a physical fitness activity;

(B) Separately stated charges for the use of a discrete portion of an athletic or fitness facility, other than a pool, where such discrete portion of the facility does not by itself meet the definition of "athletic or fitness facility" in this subsection;

(C) Separately stated charges for services, such as ((~~advertising,~~)) massage, nutritional consulting, and body composition testing, that do not require the customer to engage in physical fitness activities to receive the service. The exclusion in this subsection (3)((~~(g)~~)) (m)(ii)(C) does not apply to personal training services and instruction in a physical fitness activity;

(D) Separately stated charges for physical therapy provided by a physical therapist, as those terms are defined in RCW 18.74.010, or occupational therapy provided by an occupational therapy

practitioner, as those terms are defined in RCW 18.59.020, when performed pursuant to a referral from an authorized health care practitioner or in consultation with an authorized health care practitioner. For the purposes of this subsection (3)((~~(g)~~)) (m)(ii)(D), an authorized health care practitioner means a health care practitioner licensed under chapter 18.83, 18.25, 18.36A, 18.57, 18.71, or 18.71A RCW, or, until July 1, 2022, chapter 18.57A RCW;

(E) Rent or association fees charged by a landlord or residential association to a tenant or residential owner with access to an athletic or fitness facility maintained by the landlord or residential association, unless the rent or fee varies depending on whether the tenant or owner has access to the facility;

(F) Services provided in the regular course of employment by an employee with access to an athletic or fitness facility maintained by the employer for use without charge by its employees or their family members;

(G) The provision of access to an athletic or fitness facility by an educational institution to its students and staff. However, charges made by an educational institution to its alumni or other members of the public for the use of any of the educational institution's athletic or fitness facilities are a retail sale under this subsection (3)((~~(g)~~)) (m). For purposes of this subsection (3)((~~(g)~~)) (m)(ii)(G), "educational institution" has the same meaning as in RCW 82.04.170;

(H) Yoga, chi gong, or martial arts classes, training, or events held at a community center, park, school gymnasium, college or university, hospital or other medical facility, private residence, or any other facility that is not operated within and as part of an athletic or fitness facility.

(iii) Nothing in ((~~(g)~~)) (m)(ii) of this subsection (3) may be construed to affect the taxation of sales made by the operator of an athletic or fitness facility, where such sales are defined as a retail sale under any provision of this section other than this subsection (3).

(iv) For the purposes of this subsection (3)((~~(g)~~)) (m), the following definitions apply:

(A) "Athletic or fitness facility" means an indoor or outdoor facility or portion of a facility that is primarily used for: Exercise classes; strength and conditioning programs; personal training services; tennis, racquetball, handball, squash, or

pickleball; or other activities requiring the use of exercise strength training equipment, such as treadmills, elliptical machines, stair climbers, stationary cycles, rowing machines, pilates equipment, balls, climbing ropes, jump ropes, and weightlifting equipment.

(B) "Martial arts" means any of the various systems of training for physical combat or self-defense. "Martial arts" includes, but is not limited to, karate, kung fu, tae kwon do, Krav Maga, boxing, kickboxing, jujitsu, shootfighting, wrestling, aikido, judo, hapkido, Kendo, tai chi, and mixed martial arts.

(C) "Physical fitness activities" means activities that involve physical exertion for the purpose of improving or maintaining the general fitness, strength, flexibility, conditioning, or health of the participant. "Physical fitness activities" includes participating in yoga, chi gong, or martial arts.

For the purposes of (g) through (i) and (k) of this subsection (3), the terms "sale at retail" and "retail sale" do not include a sale between members of an affiliated group as defined in RCW 82.04.299(1)(f).

(4)(a) The term also includes the renting or leasing of tangible personal property to consumers.

(b) The term does not include the renting or leasing of tangible personal property where the lease or rental is for the purpose of sublease or subrent.

(5) The term also includes the providing of "competitive telephone service," "telecommunications service," or "ancillary services," as those terms are defined in RCW 82.04.065, to consumers.

(6)(a) The term also includes the sale of prewritten computer software, custom software, and customization of prewritten computer software to a consumer, regardless of the method of delivery to the end user. For purposes of ((~~(a) and (b) of~~)) this subsection (6)(a), the sale of prewritten computer software includes the sale of or charge made for a key or an enabling or activation code, where the key or code is required to activate prewritten computer software and put the software into use. There is no separate sale of the key or code from the prewritten computer software, regardless of how the sale may be characterized by the vendor or by the purchaser.

(b) ((~~The term "retail sale" does not include the sale of or charge made for:~~

~~(i) Custom software; or~~

~~(ii) The customization of prewritten computer software.~~

~~(c)~~))(i) The term also includes the charge made to consumers for the right to access and use prewritten computer software, custom software, and customization of prewritten computer software, where possession of the software is maintained by the seller or a third party, regardless of whether the charge for the service is on a per use, per user, per license, subscription, or some other basis.

(ii)(A) The service described in ((~~(c)~~)) (b)(i) of this subsection (6) includes the right to access and use prewritten computer software, custom software, and customization of prewritten computer software to perform data processing.

(B) For purposes of this subsection (6)((~~(c)~~)) (b)(ii), "data processing" means the systematic performance of operations on data to extract the required information in an appropriate form or to convert the data to usable information. Data processing includes check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities.

(7) The term also includes the sale of or charge made for an extended warranty to a consumer. For purposes of this subsection, "extended warranty" means an agreement for a specified duration to perform the replacement or repair of tangible personal property at no additional charge or a reduced charge for tangible personal property, labor, or both, or to provide indemnification for the replacement or repair of tangible personal property, based on the occurrence of specified events. The term "extended warranty" does not include an agreement, otherwise meeting the definition of extended warranty in this subsection, if no separate charge is made for the agreement and the value of the agreement is included in the sales price of the tangible personal property covered by the agreement. For purposes of this subsection, "sales price" has the same meaning as in RCW 82.08.010.

(8)(a) The term also includes the following sales to consumers of digital goods, digital codes, and digital automated services:

(i) Sales in which the seller has granted the purchaser the right of permanent use;

(ii) Sales in which the seller has granted the purchaser a right of use that is less than permanent;

(iii) Sales in which the purchaser is not obligated to make continued payment as a condition of the sale; and

(iv) Sales in which the purchaser is obligated to make contin payment as a condition of the sale.

(b) A retail sale of digital goods, digital codes, or digital automated services under this subsection (8) includes any services provided by the seller exclusively in connection with the digital goods, digital codes, or digital automated services, whether or not a separate charge is made for such services.

(c) A retail sale of digital goods, digital codes, or digital automated services does not include the following services if the sale occurs between members of an affiliated group as defined in RCW 82.04.299(1)(f):

(i) Any service that primarily involves the application of human effort by the seller, and the human effort originated after the customer requested the service;

(ii) Live presentations, such as lectures, seminars, workshops, or courses, where participants are connected to other participants via the internet or telecommunications equipment, which allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time;

(iii) Advertising services. For purposes of this subsection (8)(c), "advertising services" means all services directly related to the creation, preparation, production, or dissemination of advertisements. Advertising services include layout, art direction, graphic design, mechanical preparation, production supervision, placement, and rendering advice to a client concerning the best methods of advertising that client's products or services. Advertising services also include online referrals, search engine marketing and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign. Advertising services do not include web hosting services and domain name registration; and

(iv) Data processing services. For purposes of this subsection (8)(c), "data processing service" means a primarily automated service provided to a business or other organization where the primary object of the service is the systematic performance of operations by the service provider on data supplied in whole or in part by the customer to extract the required information in an appropriate form or to convert the data to usable information. Data processing service

include check processing, image processing, form processing, sup processing, payroll processing, claim processing, and similar activities. Data processing does not include the service described in subsection (6)(b) of this section.

(d) For purposes of this subsection, "permanent" means perpetual or for an indefinite or unspecified length of time. A right of permanent use is presumed to have been granted unless the agreement between the seller and the purchaser specifies or the circumstances surrounding the transaction suggest or indicate that the right to use terminates on the occurrence of a condition subsequent.

(9) The term also includes the charge made for providing tangible personal property along with an operator for a fixed or indeterminate period of time. A consideration of this is that the operator is necessary for the tangible personal property to perform as designed. For the purpose of this subsection (9), an operator must do more than maintain, inspect, or set up the tangible personal property.

(10) The term does not include the sale of or charge made for labor and services rendered in respect to the building, repairing, or improving of any street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind.

(11) The term also does not include sales of chemical sprays or washes to persons for the purpose of postharvest treatment of fruit for the prevention of scald, fungus, mold, or decay, nor does it include sales of feed, seed, seedlings, fertilizer, agents for enhanced pollination including insects such as bees, and spray materials to: (a) Persons who participate in the federal conservation reserve program, the environmental quality incentives program, the wetlands reserve program, and the wildlife habitat incentives program, or their successors administered by the United States department of agriculture; (b) farmers for the purpose of producing for sale any agricultural product; (c) farmers for the purpose of providing bee pollination services; and (d) farmers acting under cooperative habitat development or access contracts with an organization exempt from federal income tax under 26 U.S.C. Sec. 501(c)(3) of the federal internal revenue code or the Washington

state department of fish and wildlife to produce or improve wildlife habitat on land that the farmer owns or leases.

(12) The term does not include the sale of or charge made for labor and services rendered in respect to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to chapter 35.82 RCW, including the installing, or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation. Nor does the term include the sale of services or charges made for the clearing of land and the moving of earth of or for the United States, any instrumentality thereof, or a county or city housing authority. Nor does the term include the sale of services or charges made for cleaning up for the United States, or its instrumentalities, radioactive waste and other by-products of weapons production and nuclear research and development.

(13) The term does not include the sale of or charge made for labor, services, or tangible personal property pursuant to agreements providing maintenance services for bus, rail, or rail fixed guideway equipment when a regional transit authority is the recipient of the labor, services, or tangible personal property, and a transit agency, as defined in RCW 81.104.015, performs the labor or services.

(14) The term does not include the sale for resale of any service described in this section if the sale would otherwise constitute a "sale at retail" and "retail sale" under this section.

(15)(a) The term "sale at retail" or "retail sale" includes amounts charged, however labeled, to consumers to engage in any of the activities listed in this subsection (15)(a), including the furnishing of any associated equipment or, except as otherwise provided in this subsection, providing instruction in such activities, where such charges are not otherwise defined as a "sale at retail" or "retail sale" in this section:

(i)(A) Golf, including any variant in which either golf balls or golf clubs are used, such as miniature golf, hitting golf balls at a driving range, and golf simulators, and including fees charged by a golf course to a player for using his or her own cart. However, charges for golf instruction are not a retail sale, provided that if the instruction involves the use of a golfing facility that would

otherwise require the payment of a fee, such as green fees or driving range fees, such fees, including the applicable retail sales tax, must be separately identified and charged by the golfing facility operator to the instructor or the person receiving the instruction.

(B) Notwithstanding (a)(i)(A) of this subsection (15) and except as otherwise provided in this subsection (15)(a)(i)(B), the term "sale at retail" or "retail sale" does not include amounts charged to participate in, or conduct, a golf tournament or other competitive event. However, amounts paid by event participants to the golf facility operator are retail sales under this subsection (15)(a)(i). Likewise, amounts paid by the event organizer to the golf facility are retail sales under this subsection (15)(a)(i), if such amounts vary based on the number of event participants;

(ii) Ballooning, hang gliding, indoor or outdoor sky diving, paragliding, parasailing, and similar activities;

(iii) Air hockey, billiards, pool, foosball, darts, shuffleboard, ping pong, and similar games;

(iv) Access to amusement park, theme park, and water park facilities, including but not limited to charges for admission and locker or cabana rentals. Discrete charges for rides or other attractions or entertainment that are in addition to the charge for admission are not a retail sale under this subsection (15)(a)(iv). For the purposes of this subsection, an amusement park or theme park is a location that provides permanently affixed amusement rides, games, and other entertainment, but does not include parks or zoos for which the primary purpose is the exhibition of wildlife, or fairs, carnivals, and festivals as defined in (b)(i) of this subsection;

(v) Batting cage activities;

(vi) Bowling, but not including competitive events, except that amounts paid by the event participants to the bowling alley operator are retail sales under this subsection (15)(a)(vi). Likewise, amounts paid by the event organizer to the operator of the bowling alley are retail sales under this subsection (15)(a)(vi), if such amounts vary based on the number of event participants;

(vii) Climbing on artificial climbing structures, whether indoors or outdoors;

(viii) Day trips for sightseeing purposes;

(ix) Bungee jumping, zip lining, and riding inside a ball, whether inflatable or otherwise;

(x) Horseback riding offered to the public, where the seller furnishes the horse to the buyer and providing instruction is not the primary focus of the activity, including guided rides, but not including therapeutic horseback riding provided by an instructor certified by a nonprofit organization that offers national or international certification for therapeutic riding instructors;

(xi) Fishing, including providing access to private fishing areas and charter or guided fishing, except that fishing contests and license fees imposed by a government entity are not a retail sale under this subsection;

(xii) Guided hunting and hunting at game farms and shooting preserves, except that hunting contests and license fees imposed by a government entity are not a retail sale under this subsection;

(xiii) Swimming, but only in respect to (A) recreational or fitness swimming that is open to the public, such as open swim, lap swimming, and special events like kids night out and pool parties during open swim time, and (B) pool parties for private events, such as birthdays, family gatherings, and employee outings. Fees for swimming lessons, to participate in swim meets and other competitions, or to join a swim team, club, or aquatic facility are not retail sales under this subsection (15)(a)(xiii);

(xiv) Go-karting, bumper cars, and other motorized activities where the seller provides the vehicle and the premises where the buyer will operate the vehicle;

(xv) Indoor or outdoor playground activities, such as inflatable bounce structures and other inflatables; mazes; trampolines; slides; ball pits; games of tag, including laser tag and soft-dart tag; and human gyroscope rides, regardless of whether such activities occur at the seller's place of business, but not including playground activities provided for children by a licensed child day care center or licensed family day care provider as those terms are defined in RCW 43.216.010;

(xvi) Shooting sports and activities, such as target shooting, skeet, trap, sporting clays, "5" stand, and archery, but only in respect to discrete charges to members of the public to engage in these activities, but not including fees to enter a competitive event, instruction that is entirely or predominately classroom based, or to join or renew a membership at a club, range, or other facility;

(xvii) Paintball and airsoft activities;

(xviii) Skating, including ice skating, roller skating, inline skating, but only in respect to discrete charges to members of the public to engage in skating activities, but not including skating lessons, competitive events, team activities, or fees to join or renew a membership at a skating facility, club, or other organization;

(xix) Nonmotorized snow sports and activities, such as downhill and cross-country skiing, snowboarding, ski jumping, sledding, snow tubing, snowshoeing, and similar snow sports and activities, whether engaged in outdoors or in an indoor facility with or without snow, but only in respect to discrete charges to the public for the use of land or facilities to engage in nonmotorized snow sports and activities, such as fees, however labeled, for the use of ski lifts and tows and daily or season passes for access to trails or other areas where nonmotorized snow sports and activities are conducted. However, fees for the following are not retail sales under this subsection (15)(a)(xix): (A) Instructional lessons; (B) permits issued by a governmental entity to park a vehicle on or access public lands; and (C) permits or leases granted by an owner of private timberland for recreational access to areas used primarily for growing and harvesting timber; and

(xx) Scuba diving; snorkeling; river rafting; surfing; kiteboarding; flyboarding; water slides; inflatables, such as water pillows, water trampolines, and water rollers; and similar water sports and activities.

(b) Notwithstanding anything to the contrary in this subsection (15), the term "sale at retail" or "retail sale" does not include charges:

(i) Made for admission to, and rides or attractions at, fairs, carnivals, and festivals. For the purposes of this subsection, fairs, carnivals, and festivals are events that do not exceed 21 days and a majority of the amusement rides, if any, are not affixed to real property;

(ii) Made by an educational institution to its students and staff for activities defined as retail sales by (a)(i) through (xx) of this subsection. However, charges made by an educational institution to its alumni or other members of the general public for these activities are a retail sale under this subsection (15). For purposes of this subsection (15)(b)(ii), "educational institution" has the same meaning as in RCW 82.04.170;

(iii) Made by a vocational school for commercial diver training that is licensed by the workforce training and education coordinating board under chapter 28C.10 RCW; or

(iv) Made for day camps offered by a nonprofit organization or state or local governmental entity that provide youth not older than age 18, or that are focused on providing individuals with disabilities or mental illness, the opportunity to participate in a variety of supervised activities.

(16)(a) The term "sale at retail" or "retail sale" includes the purchase or acquisition of tangible personal property and specified services by a person who receives either a qualifying grant exempt from tax under RCW 82.04.767 or 82.16.320 or a grant deductible under RCW 82.04.4339, except for transactions excluded from the definition of "sale at retail" or "retail sale" by any other provision of this section. Nothing in this subsection (16) may be construed to limit the application of any other provision of this section to purchases by a recipient of either a qualifying grant exempt from tax under RCW 82.04.767 or a grant deductible under RCW 82.04.4339, or by any other person.

(b) For purposes of this subsection (16), "specified services" means:

(i) The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation;

(ii) The clearing of land or the moving of earth, whether or not associated with activities described in (b)(i) of this subsection (16);

(iii) The razing or moving of existing buildings or structures; and

(iv) Landscape maintenance and horticultural services.

PART II
ELIMINATING CERTAIN DIGITAL AUTOMATED SERVICE EXCLUSIONS

Sec. 201. RCW 82.04.192 and 2020 c 139 s 4 are each amended to read as follows:

(1) "Digital audio works" means works that result from fixation of a series of musical, spoken, or other sounds, including ringtones.

(2) "Digital audiovisual works" means a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.

(3)(a) "Digital automated service," except as provided in (b) of this subsection (3), means any service transferred electronically that uses one or more software applications.

(b) "Digital automated service" does not include:

(i) ((~~Any service that primarily involves the application of human effort by the seller, and the human effort originated after the customer requested the service;~~

~~(ii)~~)) The loaning or transferring of money or the purchase, sale, or transfer of financial instruments. For purposes of this subsection (3)(b)((~~(ii)~~)) (i), "financial instruments" include cash, accounts receivable and payable, loans and notes receivable and payable, debt securities, equity securities, as well as derivative contracts such as forward contracts, swap contracts, and options;

((~~(iii)~~)) (ii) Dispensing cash or other physical items from a machine;

((~~(iv)~~)) (iii) Payment processing services;

((~~(v)~~)) (iv) Parimutuel wagering and handicapping contests as authorized by chapter 67.16 RCW;

((~~(vi)~~)) (v) Telecommunications services and ancillary services as those terms are defined in RCW 82.04.065;

((~~(vii)~~)) (vi) The internet and internet access as those terms are defined in RCW 82.04.297;

((~~(viii)~~)) (vii) The service described in RCW 82.04.050(6)((~~(c)~~)) (b);

((~~(ix)~~)) (viii) Online educational programs provided by a:

(A) Public or private elementary or secondary school; or

(B) An institution of higher education as defined in sections 1001 or 1002 of the federal higher education act of 1965 (Title 20 U.S.C. Secs. 1001 and 1002), as existing on July 1, 2009. For purposes of this subsection (3)(b)((~~(ix)~~)) (viii)(B), an online educational program must be encompassed within the institution's accreditation;

((~~(x) Live presentations, such as lectures, seminars, workshops, or courses, where participants are connected to other participants~~

~~via the internet or telecommunications equipment, which al~~ ~~audience members and the presenter or instructor to give, receive, and discuss information with each other in real time;~~

~~((xi))~~ (ix) Travel agent services, including online travel services, and automated systems used by travel agents to book reservations;

((~~(xii)~~)) (x)(A) A service that allows the person receiving the service to make online sales of products or services, digital or otherwise, using either: (I) The service provider's website; or (II) the service recipient's website, but only when the service provider's technology is used in creating or hosting the service recipient's website or is used in processing orders from customers using the service recipient's website.

(B) The service described in this subsection (3)(b)((~~(xii)~~)) (x) does not include the underlying sale of the products or services, digital or otherwise, by the person receiving the service;

((~~(xiii) Advertising services. For purposes of this subsection (3)(b)(xiii), "advertising services" means all services directly related to the creation, preparation, production, or the dissemination of advertisements. Advertising services include layout, art direction, graphic design, mechanical preparation, production supervision, placement, and rendering advice to a client concerning the best methods of advertising that client's products or services. Advertising services also include online referrals, search engine marketing and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign. Advertising services do not include web hosting services and domain name registration;~~

~~((xiv)~~)) (xi) Telehealth as defined in RCW 18.134.010 or telemedicine as defined in RCW 48.43.735;

(xii) The mere storage of digital products, digital codes, computer software, or master copies of software. This exclusion from the definition of digital automated services includes providing space on a server for web hosting or the backing up of data or other information;

((~~(xv) Data processing services. For purposes of this subsection (3)(b)(xv), "data processing service" means a primarily automated service provided to a business or other organization where th~~

~~primary object of the service is the systematic performance operations by the service provider on data supplied in whole or in part by the customer to extract the required information in an appropriate form or to convert the data to usable information. Data processing services include check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities. Data processing does not include the service described in RCW 82.04.050(6)(c);~~)) and

((~~(xvi)~~)) (xiii) Digital goods.

(4) "Digital books" means works that are generally recognized in the ordinary and usual sense as books.

(5) "Digital code" means a code that provides a purchaser with the right to obtain one or more digital products, if all of the digital products to be obtained through the use of the code have the same sales and use tax treatment. "Digital code" does not include a code that represents a stored monetary value that is deducted from a total as it is used by the purchaser. "Digital code" also does not include a code that represents a redeemable card, gift card, or gift certificate that entitles the holder to select digital products of an indicated cash value. A digital code may be obtained by any means, including email or by tangible means regardless of its designation as song code, video code, book code, or some other term.

(6)(a) "Digital goods," except as provided in (b) of this subsection (6), means sounds, images, data, facts, or information, or any combination thereof, transferred electronically, including, but not limited to, specified digital products and other products transferred electronically not included within the definition of specified digital products.

(b) The term "digital goods" does not include:

(i) Telecommunications services and ancillary services as those terms are defined in RCW 82.04.065;

(ii) Computer software as defined in RCW 82.04.215;

(iii) The internet and internet access as those terms are defined in RCW 82.04.297;

(iv)(A) Except as provided in (b)(iv)(B) of this subsection (6), the representation of a personal or professional service in electronic form, such as an electronic copy of an engineering report prepared by an engineer, where the service primarily involves the application of human effort by the service provider, and the human effort originated after the customer requested the service.

(B) The exclusion in (b)(iv)(A) of this subsection (6) does apply to photographers in respect to amounts received for the taking of photographs that are transferred electronically to the customer, but only if the customer is an end user, as defined in RCW 82.04.190(11), of the photographs. Such amounts are considered to be for the sale of digital goods; and

(v) Services and activities excluded from the definition of digital automated services in subsection (3)(b)(i) through ((~~(xv)~~)) (xii) of this section and not otherwise described in (b)(i) through (iv) of this subsection (6).

(7) "Digital products" means digital goods and digital automated services.

(8) "Electronically transferred" or "transferred electronically" means obtained by the purchaser by means other than tangible storage media. It is not necessary that a copy of the product be physically transferred to the purchaser. So long as the purchaser may access the product, it will be considered to have been electronically transferred to the purchaser.

(9) "Specified digital products" means electronically transferred digital audiovisual works, digital audio works, and digital books.

(10) "Subscription radio services" means the sale of audio programming by a radio broadcaster as defined in RCW 82.08.0208, except as otherwise provided in this subsection. "Subscription radio services" does not include audio programming that is sold on a pay-per-program basis or that allows the buyer to access a library of programs at any time for a specific charge for that service.

(11) "Subscription television services" means the sale of video programming by a television broadcaster as defined in RCW 82.08.0208, except as otherwise provided in this subsection. "Subscription television services" does not include video programming that is sold on a pay-per-program basis or that allows the buyer to access a library of programs at any time for a specific charge for that service, but only if the seller is not subject to a franchise fee in this state under the authority of Title 47 U.S.C. Sec. 542(a) on the gross revenue derived from the sale.

PART III

CONCERNING THE TAXATION OF NICOTINE PRODUCTS

Sec. 301. RCW 82.26.010 and 2020 c 139 s 31 are each amended to read as follows:

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Actual price" means the total amount of consideration for which tobacco products are sold, valued in money, whether received in money or otherwise, including any charges by the seller necessary to complete the sale such as charges for delivery, freight, transportation, or handling.

(2) "Affiliated" means related in any way by virtue of any form or amount of common ownership, control, operation, or management.

(3) "Board" means the liquor and cannabis board.

(4) "Business" means any trade, occupation, activity, or enterprise engaged in for the purpose of selling or distributing tobacco products in this state.

(5) "Cigar" means a roll for smoking that is of any size or shape and that is made wholly or in part of tobacco, irrespective of whether the tobacco is pure or flavored, adulterated or mixed with any other ingredient, if the roll has a wrapper made wholly or in greater part of tobacco. "Cigar" does not include a cigarette.

(6) "Cigarette" has the same meaning as in RCW 82.24.010.

(7) "Department" means the department of revenue.

(8) "Distributor" means (a) any person engaged in the business of selling tobacco products in this state who brings, or causes to be brought, into this state from without the state any tobacco products for sale, (b) any person who makes, manufactures, fabricates, or stores tobacco products in this state for sale in this state, (c) any person engaged in the business of selling tobacco products without this state who ships or transports tobacco products to retailers in this state, to be sold by those retailers, (d) any person engaged in the business of selling tobacco products in this state who handles for sale any tobacco products that are within this state but upon which tax has not been imposed.

(9) "Indian country" means the same as defined in chapter 82.24 RCW.

(10) "Little cigar" means a cigar that has a cellulose acetate integrated filter.

(11) "Manufacturer" means a person who manufactures and sells tobacco products.

(12) "Manufacturer's representative" means a person hired by a manufacturer to sell or distribute the manufacturer's tobacco products, and includes employees and independent contractors.

(13) "Moist snuff" means tobacco that is finely cut, ground, or powdered; is not for smoking; and is intended to be placed in the oral, but not the nasal, cavity.

(14) "Person" means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, the state and its departments and institutions, political subdivision of the state of Washington, corporation, limited liability company, association, society, any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise. The term excludes any person immune from state taxation, including the United States or its instrumentalities, and federally recognized Indian tribes and enrolled tribal members, conducting business within Indian country.

(15) "Place of business" means any place where tobacco products are sold or where tobacco products are manufactured, stored, or kept for the purpose of sale, including any vessel, vehicle, airplane, train, or vending machine.

(16) "Retail outlet" means each place of business from which tobacco products are sold to consumers.

(17) "Retailer" means any person engaged in the business of selling tobacco products to ultimate consumers.

(18)(a) "Sale" means any transfer, exchange, or barter, in any manner or by any means whatsoever, for a consideration, and includes and means all sales made by any person.

(b) The term "sale" includes a gift by a person engaged in the business of selling tobacco products, for advertising, promoting, or as a means of evading the provisions of this chapter.

(19)(a) "Taxable sales price" means:

(i) In the case of a taxpayer that is not affiliated with the manufacturer, distributor, or other person from whom the taxpayer purchased tobacco products, the actual price for which the taxpayer purchased the tobacco products;

(ii) In the case of a taxpayer that purchases tobacco products from an affiliated manufacturer, affiliated distributor, or other affiliated person, and that sells those tobacco products to unaffiliated distributors, unaffiliated retailers, or ultimate

consumers, the actual price for which that taxpayer sells th tobacco products to unaffiliated distributors, unaffiliated retailers, or ultimate consumers;

(iii) In the case of a taxpayer that sells tobacco products only to affiliated distributors or affiliated retailers, the price, determined as nearly as possible according to the actual price, that other distributors sell similar tobacco products of like quality and character to unaffiliated distributors, unaffiliated retailers, or ultimate consumers;

(iv) In the case of a taxpayer that is a manufacturer selling tobacco products directly to ultimate consumers, the actual price for which the taxpayer sells those tobacco products to ultimate consumers;

(v) In the case of a taxpayer that has acquired tobacco products under a sale as defined in subsection (18)(b) of this section, the price, determined as nearly as possible according to the actual price, that the taxpayer or other distributors sell the same tobacco products or similar tobacco products of like quality and character to unaffiliated distributors, unaffiliated retailers, or ultimate consumers; or

(vi) In any case where (a)(i) through (v) of this subsection do not apply, the price, determined as nearly as possible according to the actual price, that the taxpayer or other distributors sell the same tobacco products or similar tobacco products of like quality and character to unaffiliated distributors, unaffiliated retailers, or ultimate consumers.

(b) For purposes of (a)(i) and (ii) of this subsection only, "person" includes both persons as defined in subsection (14) of this section and any person immune from state taxation, including the United States or its instrumentalities, and federally recognized Indian tribes and enrolled tribal members, conducting business within Indian country.

(c) The department may adopt rules regarding the determination of taxable sales price under this subsection.

(20) "Taxpayer" means a person liable for the tax imposed by this chapter.

(21) "Tobacco products" means cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps

clippings, cuttings and sweepings of tobacco, and other kinds forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking, and any other product, regardless of form, that contains tobacco or nicotine, whether derived from tobacco or created synthetically, and is intended for human consumption or placement in the oral or nasal cavity or absorption into the human body by any other means, but does not include cigarettes as defined in RCW 82.24.010 or a drug, device, or combination product approved, as of December 31, 2024, for sale by the United States food and drug administration, as those terms are defined in the federal food, drug, and cosmetic act (21 U.S.C. Sec. 301 et seq.) as it exists on the effective date of this section.

(22) "Unaffiliated distributor" means a distributor that is not affiliated with the manufacturer, distributor, or other person from whom the distributor has purchased tobacco products.

(23) "Unaffiliated retailer" means a retailer that is not affiliated with the manufacturer, distributor, or other person from whom the retailer has purchased tobacco products.

PART IV

MISCELLANEOUS

NEW SECTION. **Sec. 401.** If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. **Sec. 402.** This act is necessary for the support of the state government and its existing public institutions.

NEW SECTION. **Sec. 403.** Sections 101 and 201 of this act take effect October 1, 2025.

NEW SECTION. **Sec. 404.** Section 301 of this act takes effect January 1, 2026.

--- END ---

Model Ordinance

Final revised version of the City model ordinance for business & occupation tax. Dated October 2025.

The legislative intent information contained in the boxes indicates the intent of the ordinance and provide guidance for courts and administrators in the uniform interpretation of the ordinance. They should not be adopted as part of the ordinance, but as a supporting document to the ordinance.

While the tax provisions of this chapter are intended to provide a uniform methodology for levying a gross receipts tax on business entities, nothing in this chapter should be construed as limiting a city's ability to levy and collect a business privilege tax on any other basis; such as a tax on square footage, a tax on annualized full-time equivalents [head tax], graduated annual license tax, or any other tax calculated on a basis other than a gross receipts tax [gross income of the business, gross proceeds of sales, or value of products multiplied by rates.]

MODEL ORDINANCE
CHAPTER ____._____

.010 Purpose. [CITY MAY ENACT A "PURPOSE PROVISION" IN THIS SECTION.]

.020 Exercise of revenue license power. The provisions of this chapter shall be deemed an exercise of the power of the City to license for revenue. The provisions of this chapter are subject to periodic statutory or administrative rule changes or judicial interpretations of the ordinances or rules. The responsibility rests with the licensee or taxpayer to reconfirm tax computation procedures and remain in compliance with the City code.

Legislative intent information
This section implements Washington Constitution Article XI, Sec. 12 and RCW 35A.82.020 and 35A.11.020 (code cities); 35.22.280(32) (first class cities); RCW 35.23.440(8) (second class cities); 35.27.370(9) (towns), which give municipalities the authority to license for revenue. In the absence of a legal or constitutional prohibition, municipalities have the power to define taxation categories as they see fit in order to respond to the unique concerns and responsibilities of local government. See Enterprise Leasing v. City of Tacoma, 139 Wn.2d 546 (1999). It is intended that this model ordinance be uniform among the various municipalities adopting it.

.028 Administrative Provisions. The administrative provisions contained in chapter_____ shall be fully applicable to the provisions of this chapter except as expressly stated to the contrary herein.

.030 Definitions. In construing the provisions of this chapter, the following definitions shall be applied. Words in the singular number shall include the plural, and the plural shall include the singular.

"Business." "Business" includes all activities engaged in with the object of gain, benefit, or advantage to the taxpayer or to another person or class, directly or indirectly. **(Mandatory)**

"Business and occupation tax." "Business and occupation tax" or "gross receipts tax" means a tax imposed on or measured by the value of products, the gross income of the business, or the gross proceeds of sales, as the case may be, and that is the legal liability of the business. **(Mandatory)**

"Commercial or industrial use." "Commercial or industrial use" means the following uses of products, including by-products, by the extractor or manufacturer thereof:
(1) Any use as a consumer; and
(2) The manufacturing of articles, substances or commodities;

"Delivery" means the transfer of possession of tangible personal property between the seller and the buyer or the buyer's representative. Delivery to an employee of a buyer is considered delivery to the buyer. Transfer of possession of tangible personal property occurs when the buyer or the buyer's representative first takes

physical control of the property or exercises dominion and control over the property. Dominion and control means the buyer has the ability to put the property to the buyer's own purposes. It means the buyer or the buyer's representative has made the final decision to accept or reject the property, and the seller has no further right to possession of the property and the buyer has no right to return the property to the seller, other than under a warranty contract. A buyer does not exercise dominion and control over tangible personal property merely by arranging for shipment of the property from the seller to itself. A buyer's representative is a person, other than an employee of the buyer, who is authorized in writing by the buyer to receive tangible personal property and take dominion and control by making the final decision to accept or reject the property. Neither a shipping company nor a seller can serve as a buyer's representative. It is immaterial where the contract of sale is negotiated or where the buyer obtains title to the property. Delivery terms and other provisions of the Uniform Commercial Code (Title 62A RCW) do not determine when or where delivery of tangible personal property occurs for purposes of taxation. **(Mandatory)**

"Digital automated service," "digital code," and "digital goods" have the same meaning as in RCW 82.04.192. **(Mandatory)**

"Digital products" means digital goods, digital codes, digital automated services, and the services described in RCW 82.04.050(2)(g) and (6)(b). **(Mandatory)**

"Eligible gross receipts tax." The term "eligible gross receipts tax" means a tax which:

(1) Is imposed on the act or privilege of engaging in business activities within section .050; and
(2) Is measured by the gross volume of business, in terms of gross receipts and is not an income tax or value added tax; and
(3) Is not, pursuant to law or custom, separately stated from the sales price; and
(4) Is not a sales or use tax, business license fee, franchise fee, royalty or severance tax measured by volume or weight, or concession charge, or payment for the use and enjoyment of property, property right or a privilege; and
(5) Is a tax imposed by a local jurisdiction, whether within or without the State of Washington, and not by a Country, State, Province, or any other non-local jurisdiction above the County level. **(Mandatory)**

[Comment: This definition is worded slightly different from the state's definition (RCW 82.04.440) in that it goes into more detail in describing what constitutes an eligible gross receipts tax. In addition, it makes it very clear that an eligible gross receipts tax for which a credit can be calculated must be imposed at the local level.]

"Engaging in business" –

(1) The term "engaging in business" means commencing, conducting, or continuing in business, and also the exercise of corporate or franchise powers, as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.
(2) This section sets forth examples of activities that constitute engaging in business in the City, and establishes safe harbors for certain of those activities so that a person who meets the criteria may engage in de minimis business activities in the City without having to register and obtain a business license or pay City business and occupation taxes. The activities listed in this section are illustrative only and are not intended to narrow the definition of "engaging in business" in subsection (1). If an activity is not listed, whether it constitutes engaging in business in the City shall be determined by considering all the facts and circumstances and applicable law.
(3) Without being all inclusive, any one of the following activities conducted within the City by a person, or its employee, agent, representative, independent contractor, broker or another acting on its behalf constitutes engaging in business and requires a person to register and obtain a business license.
    (a) Owning, renting, leasing, maintaining, or having the right to use, or using, tangible personal property, intangible personal property, or real property permanently or temporarily located in the City.
    (b) Owning, renting, leasing, using, or maintaining, an office, place of business, or other establishment in the City.
    (c) Soliciting sales.

(d) Making repairs or providing maintenance or service to real or tangible personal property, including warranty work and property maintenance.
(e) Providing technical assistance or service, including quality control, product inspections, warranty work, or similar services on or in connection with tangible personal property sold by the person or on its behalf.
(f) Installing, constructing, or supervising installation or construction of, real or tangible personal property.
(g) Soliciting, negotiating, or approving franchise, license, or other similar agreements.
(h) Collecting current or delinquent accounts.
(i) Picking up and transporting tangible personal property, solid waste, construction debris, or excavated materials.
(j) Providing disinfecting and pest control services, employment and labor pool services, home nursing care, janitorial services, appraising, landscape architectural services, security system services, surveying, and real estate services including the listing of homes and managing real property.
(k) Rendering professional services such as those provided by accountants, architects, attorneys, auctioneers, consultants, engineers, professional athletes, barbers, baseball clubs and other sports organizations, chemists, consultants, psychologists, court reporters, dentists, doctors, detectives, laboratory operators, teachers, veterinarians.
(l) Meeting with customers or potential customers, even when no sales or orders are solicited at the meetings.
(m) Training or recruiting agents, representatives, independent contractors, brokers or others, domiciled or operating on a job in the City, acting on its behalf, or for customers or potential customers.
(n) Investigating, resolving, or otherwise assisting in resolving customer complaints.
(o) In-store stocking or manipulating products or goods, sold to and owned by a customer, regardless of where sale and delivery of the goods took place.
(p) Delivering goods in vehicles owned, rented, leased, used, or maintained by the person or another acting on its behalf.

(4) If a person, or its employee, agent, representative, independent contractor, broker or another acting on the person's behalf, engages in no other activities in or with the City but the following, it need not register and obtain a business license and pay tax.
(a) Meeting with suppliers of goods and services as a customer.
(b) Meeting with government representatives in their official capacity, other than those performing contracting or purchasing functions.
(c) Attending meetings, such as board meetings, retreats, seminars, and conferences, or other meetings wherein the person does not provide training in connection with tangible personal property sold by the person or on its behalf. This provision does not apply to any board of director member or attendee engaging in business such as a member of a board of directors who attends a board meeting.
(d) Renting tangible or intangible property as a customer when the property is not used in the City.
(e) Attending, but not participating in a "trade show" or "multiple vendor events". Persons participating at a trade show shall review the City's trade show or multiple vendor event ordinances.
(f) Conducting advertising through the mail.
(g) Soliciting sales by phone from a location outside the City.

(5) A seller located outside the City merely delivering goods into the City by means of common carrier is not required to register and obtain a business license, provided that it engages in no other business activities in the City. Such activities do not include those in subsection (4).

The City expressly intends that engaging in business include any activity sufficient to establish nexus for purposes of applying the tax under the law and the constitutions of the United States and the State of Washington. Nexus is presumed to continue as long as the taxpayer benefits from the activity that constituted the original nexus generating contact or subsequent contacts. **(Mandatory)**

[Comment: Section (2) has been added to the State's definition of engaging in business to give guidelines and parameters to businesses in order for them to better ascertain whether or not they need to license and pay tax to the cities.]

"Extracting." "Extracting" is the activity engaged in by an extractor and is reportable under the extracting classification. [Comment: This definition is not contained in state law; however, RCW 35.102.120 requires that the model ordinance include this definition.]

"Extractor." "Extractor" means every person who from the person's own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale or for commercial or industrial use, mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral or other natural resource product; or fells, cuts or takes timber, Christmas trees, other than plantation Christmas trees, or other natural products; or takes fish, shellfish, or other sea or inland water foods or products. "Extractor" does not include persons performing under contract the necessary labor or mechanical services for others; or persons meeting the definition of farmer.

"Extractor for Hire" "Extractor for hire" means a person who performs under contract necessary labor or mechanical services for an extractor.

"Gross income of the business." "Gross income of the business" means the value proceeding or accruing by reason of the transaction of the business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses. **(Mandatory)**

"Gross proceeds of sales." "Gross proceeds of sales" means the value proceeding or accruing from the sale of tangible personal property, digital goods, digital codes, digital automated services or for other services rendered, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses. **(Mandatory)**

"Manufacturing." "Manufacturing" means the activity conducted by a manufacturer and is reported under the manufacturing classification. **(Mandatory unless you don't tax manufacturing activities)**
[Comment: This definition is not contained in state law, however RCW 35.102.120 requires that the model ordinance include this definition.]

"Manufacturer," "to manufacture."

(1) "Manufacturer" means every person who, either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or for commercial or industrial use from the person's own materials or ingredients any products. When the owner of equipment or facilities furnishes, or sells to the customer prior to manufacture, materials or ingredients equal to less than twenty percent (20%) of the total value of all materials or ingredients that become a part of the finished product, the owner of the equipment or facilities will be deemed to be a processor for hire, and not a manufacturer. (**Mandatory**) (A business not located in this City that is the owner of materials or ingredients processed for it in this City by a processor for hire shall be deemed to be engaged in business as a manufacturer in this City.) (**Optional**)

Comment: This definition differs from that found in RCW 82.04.110. The manufacturing vs. processing for hire language has been included within this definition rather than covered by rule as provided in RCW 82.04.110. The optional portion of this definition is different from the RCW in that the RCW allows for the owner of materials that are processed in Washington to be excluded as a manufacturer. It is presumed that the RCW was written in this way to encourage material owners to bring their materials into Washington to be processed by Washington processors for hire. The State chooses to forego the tax that the owner would pay on the value of the materials under the manufacturing classification. The aluminum and nuclear fuel assembly provisions were excluded since no B & O city contains these types of activities.

(2) "To manufacture" means all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials or ingredients so that as a result thereof a new, different or useful product is produced for sale or commercial or industrial use, and shall include:
   (a) The production of special made or custom made articles;
   (b) The production of dental appliances, devices, restorations, substitutes, or other dental laboratory products by a dental laboratory or dental technician;
   (c) Crushing and/or blending of rock, sand, stone, gravel, or ore; and
   (d) The producing of articles for sale, or for commercial or industrial use from raw materials or prepared materials by giving such materials, articles, and substances of trade or commerce new forms, qualities, properties or combinations including, but not limited to, such activities as making, fabricating, processing, refining, mixing, slaughtering, packing, aging, curing, mild curing, preserving, canning, and the preparing and freezing of fresh fruits and vegetables.

"To manufacture" shall not include the production of digital goods or the production of computer software if the computer software is delivered from the seller to the purchaser by means other than tangible storage media, including the delivery by use of a tangible storage media where the tangible storage media is not physically transferred to the purchaser. **(Mandatory)**

Comment: This definition is different from RCW 82.04.120. The cutting, delimbing, and measuring of felled, cut, or taken trees does not usually take place within cities so that was deleted. The RCW also states that some activities which are covered in other special taxing classifications at the State level are not manufacturing. Although some of these activities normally do not take place in cities we included them into manufacturing since they fall within the definition. Manufacturing activities covered in other tax classifications at the State level such as slaughtering, curing, preserving, or canning were included in this definition since the Cities do not have the other classifications.

"Person." "Person" means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the State of Washington, corporation, limited liability company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit, or otherwise and the United States or any instrumentality thereof. (**Mandatory**)

"Retailing." "Retailing" means the activity of engaging in making sales at retail and is reported under the retailing classification. (**Mandatory**)

Comment: This definition is not contained in state law, however RCW 35.102.120 requires that the model ordinance include this definition.

"Retail Service." "Retail service" shall include the sale of or charge made for personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:
(1) Amusement and recreation services including but not limited to golf, pool, billiards, skating, bowling, swimming, bungee jumping, ski lifts and tows, basketball, racquet ball, handball, squash, tennis, batting cages, day trips for sightseeing purposes, and others, when provided to consumers. "Amusement and recreation services" also include the provision of related facilities such as basketball courts, tennis courts, handball courts, swimming pools, and charges made for providing the opportunity to dance. The term "amusement and recreation services" does not include instructional lessons to learn a particular activity such as tennis lessons, swimming lessons, or archery lessons.
(2) Abstract, title insurance, and escrow services;
(3) Credit bureau services;
(4) Automobile parking and storage garage services;

(5) Landscape maintenance and horticultural services but excluding (i) horticultural services provided to farmers and (ii) pruning, trimming, repairing, removing, and clearing of trees and brush near electric transmission or distribution lines or equipment, if performed by or at the direction of an electric utility;
(6) Service charges associated with tickets to professional sporting events; and
(7) The following personal services: Physical fitness services, tanning salon services, tattoo parlor services, steam bath services, Turkish bath services, escort services, and dating services.
(8) The term shall also include the renting or leasing of tangible personal property to consumers and the rental of equipment with an operator. **(Mandatory)**

Comment: This definition has been removed and separated from the definition of "sale at retail" since many cities have kept these activities taxable at a rate different from their "retailing" rate. The State changed these activities to retail from service a few decades ago. This separation of definitions enables those cities that have historically taxed retail sales and retail services at a different rate to continue to do so. The definition includes more examples under the amusement and recreation subsection than State's definition and these examples originated from the State's rule on amusement and recreation.

"Sale," "casual or isolated sale."

(1) "Sale" means any transfer of the ownership of, title to, or possession of, property for a valuable consideration and includes any activity classified as a "sale at retail," "retail sale," or "retail service." It includes renting or leasing, conditional sale contracts, leases with option to purchase, and any contract under which possession of the property is given to the purchaser but title is retained by the vendor as security for the payment of the purchase price. It also includes the furnishing of food, drink, or meals for compensation whether consumed upon the premises or not.
(2) "Casual or isolated sale" means a sale made by a person who is not engaged in the business of selling the type of property involved on a routine or continuous basis. [Comment: the term "routine or continuous" comes from WAC 458-20-106.]

"Sale at retail," "retail sale."

(1) "Sale at retail" or "retail sale" means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, among others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers, other than a sale to a person who presents a resale certificate under RCW 82.04.470 and who:
   (a) Purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person; or
   (b) Installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person; or
   (c) Purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale; or
   (d) Purchases for the purpose of consuming the property purchased in producing ferrosilicon which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon; or
   (e) Purchases for the purpose of providing the property to consumers as part of competitive telephone service, as defined in RCW 82.04.065; or ~~The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a "sale at retail" or "retail sale" even though such property is resold or utilized as provided in (a), (b), (c), (d), or (e) of this subsection following such use.~~
   (f) Purchases for the purpose of satisfying the person's obligations under an extended warranty as defined in subsection (8)(~~7~~) of this section, if such tangible personal property replaces or becomes an

ingredient or component of property covered by the extended warranty without intervening use by such person.

The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a “sale at retail” or “retail sale” even though such property is resold or utilized as provided in (a), (b), (c), (d), (e), or (f) of this subsection following such use.

The term also means every sale of tangible personal property to persons engaged in any business that is taxable under RCW 82.04.280(1)(a), (b), and (g), 82.04,290, and 82.04.2908.

(2) “Sale at retail” or “retail sale” also means every sale of tangible personal property to persons engaged in any business activity which is taxable under .050(1)(g).

(3) The term "sale at retail" or "retail sale" includes the sale of or charge made for personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:

(a) Information technology training services, technical support, and other services including, but not limited to, assisting with network operations and support, help desk services, in-person training related to hardware or software, network system support services, data entry services, and data processing services; or

(b) Custom website development services. For the purposes of this subsection (3), "website development services" means the design, development, and support of a website provided by a website developer to a customer; or

(c) Investigation, security services, security monitoring services, and armored car services including, but not limited to, background checks, security guard and patrol services, personal and event security, armored car transportation of cash and valuables, and security system services and monitoring. This does not include locksmith services; or

(d) Temporary staffing services. For the purposes of this subsection (3), "temporary staffing services" means providing workers to other businesses, except for hospitals licensed under chapter 70.41 or 71.12 RCW, for limited periods of time to supplement their workforce and fill employment vacancies on a contract or for fee basis; or

(e) Advertising services. (i) For the purposes of this subsection (3), "advertising services" means all digital and nondigital services related to the creation, preparation, production, or dissemination of advertisements including, but not limited to: (A) Layout, art direction, graphic design, mechanical preparation, production supervision, placement, referrals, acquisition of advertising space, and rendering advice concerning the best methods of advertising products or services; and (B) Online referrals, search engine marketing, and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign.

(ii) "Advertising services" do not include:

(A) Web hosting services and domain name registration;

(B) Services rendered in respect to the following:

(I) "Newspapers" as defined in RCW 82.04.214;

(II) Printing or publishing under RCW 82.04.280; and

(III) "Radio and television broadcasting" within this state as defined in RCW 82.04 (section 1, chapter 9, Laws of 2025); and

(C) Services rendered in respect to out-of-home advertising, including: Billboard advertising; street furniture advertising; transit advertising; place-based advertising, such as in-store display advertising or point-of-sale advertising; dynamic or static signage at live events; naming rights; and fixed signage advertising. Out-of-home advertising does not include direct mail; or

(f) Live presentations including, but not limited to, lectures, seminars, workshops, or courses where participants attend either in person or via the internet or telecommunications equipment that allows

audience members and the presenter or instructor to give, receive, and discuss information with each other in real time.

For the purposes of (a) through (c) and (e) of this subsection (3), the terms "sale at retail" and "retail sale" do not include a sale between members of an affiliated group as defined in RCW 82.04.299(1)(f).

(4) "Sale at retail" or "retail sale" shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following:

(a) The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto, but excluding charges made for the use of coin-operated laundry facilities when such facilities are situated in an apartment house, rooming house, or mobile home park for the exclusive use of the tenants thereof, and also excluding sales of laundry service to nonprofit health care facilities, and excluding services rendered in respect to live animals, birds and insects;

(b) The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture;

(c) The charge for labor and services rendered in respect to constructing, repairing, or improving any structure upon, above, or under any real property owned by an owner who conveys the property by title, possession, or any other means to the person performing such construction, repair, or improvement for the purpose of performing such construction, repair, or improvement and the property is then reconveyed by title, possession, or any other means to the original owner;

(d) The sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this section the term "janitorial services" shall mean those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term "janitorial services" does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting;

(e) The sale of or charge made for labor and services rendered in respect to automobile towing and similar automotive transportation services, but not in respect to those required to report and pay taxes under chapter 82.16 RCW;

(f) The sale of and charge made for the furnishing of lodging and all other services, except telephone business and cable service, by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. For the purposes of this subsection, it shall be presumed that the sale of and charge made for the furnishing of lodging for a continuous period of one month or more to a person is a rental or lease of real property and not a mere license to enjoy the same;

(g) The installing, repairing, altering, or improving of digital goods for consumers;

(h) The sale of or charge made for tangible personal property, labor and services to persons taxable under (a), (b), (c), (d), (e), (f), and (g) of this subsection when such sales or charges are for property, labor and services which are used or consumed in whole or in part by such persons in the performance of any activity defined as a "sale at retail" or "retail sale" even though such property, labor and services may be resold after such use or consumption. Nothing contained in this subsection shall be construed to modify subsection (1) of this section and nothing contained in subsection (1) of this section shall be construed to modify this subsection.

(5) "Sale at retail" or "retail sale" shall also include the providing of competitive telephone service to consumers. [Comment: Cities can only include "competitive telephone service" since telephone business is taxed under the utility tax.]

(6) "Sale at retail" or "retail sale"

(a) "Sale at retail" or "retail sale" shall also include the sale of prewritten software, custom software, and customization of prewritten computer software to a consumer, other than a sale to a person who presents a resale certificate under RCW 82.04.470, regardless of the method of delivery to the end user. For purposes of this subsection (65)(a) the sale of the sale of prewritten computer software includes the sale of or charge made for a key or an enabling or activation code, where the key or code is required to activate prewritten computer software and put the software into use. There is no separate sale of the key or code from the prewritten computer software, regardless of how the sale may characterized by the vendor or by the purchaser. ~~The term "sale at retail" or "retail sale" does not include the sale of or charge made for:~~

~~(i) Custom software; or~~

~~(ii) The customization of prewritten software.~~

(b)

~~(iii)~~(i)The term "sale at retail" or "retail sale" also includes the charge made to consumers for the right to access and use prewritten computer software, custom software, and customization of prewritten computer software, where possession of the software is maintained by the seller or a third party, regardless of whether the charge for the service is on a per use, per user, per license, subscription, or some other basis.

(ii) (A) The service described in (b)(i) of this subsection 65 includes the right to access and use prewritten software, custom software, and customization of prewritten computer software to perform data processing.

(B) For purposes of this subsection (b)(ii) "data processing" means the systematic performance of operations on data to extract the required information in an appropriate form or to convert the data to usable information. Data processing includes check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities.

(7) "Sale at retail" or "retail sale" shall also include the sale of or charge made for labor and services rendered in respect to the building, repairing, or improving of any street, place, road, highway, easement, right of way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state, the State of Washington, or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind.

(Public road construction)

(8) "Sale at retail" or "retail sale" shall also include the sale of or charge made for an extended warranty to a consumer. For purposes of this subsection, "extended warranty" means an agreement for a specified duration to perform the replacement or repair of tangible personal property at no additional charge or a reduced charge for tangible personal property, labor, or both, or to provide indemnification for the replacement or repair of tangible personal property, based on the occurrence of specified events. The term "extended warranty" does not include an agreement, otherwise meeting the definition of extended warranty in this subsection, if no separate charge is made for the agreement and the value of the agreement is included in the sales price of the tangible personal property covered by the agreement.

(9) "Sale at retail" or "retail sale" shall also include the sale of or charge made for labor and services rendered in respect to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to chapter 35.82 RCW, including the installing, or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation (government contracting).

(10) "Sale at retail" or "retail sale" shall not include the sale of services or charges made for the clearing of land and the moving of earth of or for the United States, any instrumentality thereof, or a county or city housing authority. Nor shall the term include the sale of services or charges made for cleaning up for the United States, or its instrumentalities, radioactive waste and other byproducts of weapons production and nuclear research and development. [This should be reported under the service and other classification.]

(11) "Sale at retail" or "retail sale" shall not include the sale of or charge made for labor and services rendered for environmental remedial action. [This should be reported under the service and other classification.]

(12)(a) “Sale at retail” or “retail sale” shall also include the following sales to consumers of digital goods, digital codes, and digital automated services:

~~(a)~~ (i) Sales in which the seller has granted the purchaser the right of permanent use;

~~(b)~~ (ii) Sales in which the seller has granted the purchaser a right of use that is less than permanent;

~~(c)~~ (iii) Sales in which the purchaser is not obligated to make continued payment as a condition of the sale; and

~~(d)~~ (iv) Sales in which the purchaser is obligated to make continued payment as a condition of the sale.

(b) A retail sale of digital goods, digital codes, or digital automated services under this subsection [insert reference to section .040(12)~~5(11)~~] includes any services provided by the seller exclusively in connection with the digital goods, digital codes, or digital automated services, whether or not a separate charge is made for such services.

(c) A retail sale of digital goods, digital codes, or digital automated services does not include the following services if the sale occurs between members of an affiliated group as defined in RCW 82.04.299(1)(f):

(i) Any service that primarily involves the application of human effort by the seller, and the human effort originated after the customer requested the service;

(ii) Live presentations, such as lectures, seminars, workshops, or courses, where participants are connected to other participants via the internet or telecommunications equipment, which allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time;

(iii) Advertising services. For purposes of this subsection, "advertising services" means all services directly related to the creation, preparation, production, or dissemination of advertisements. Advertising services include layout, art direction, graphic design, mechanical preparation, production supervision, placement, and rendering advice to a client concerning the best methods of advertising that client's products or services. Advertising services also include online referrals, search engine marketing and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign. Advertising services do not include web hosting services and domain name registration; and

(iv) Data processing services. For purposes of this subsection, "data processing service" means a primarily automated service provided to a business or other organization where the primary object of the service is the systematic performance of operations by the service provider on data supplied in whole or in part by the customer to extract the required information in an appropriate form or to convert the data to usable information. Data processing services include check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities. Data processing does not include the service described in subsection (6)(b) of this section.

(d) For purposes of this subsection, “permanent” means perpetual or for an indefinite or unspecified length of time. A right of permanent use is presumed to have been granted unless the agreement between the seller and the purchaser specifies or the circumstances surrounding the transaction suggest or indicate that the right to use terminates on the occurrence of a condition subsequent.

(13) “Sale at retail” or “retail sale” shall also include the installing, repairing, altering, or improving of digital goods for consumers. **(Mandatory)**

Comment: This definition is different than RCW 82.04.050. Retail services have been given their own definition. Public road construction and government contracting has been included into this definition since the Cities do not have special tax classifications for those two activities. Environmental or nuclear waste cleanup are assigned to the service and other classification. And the sales to farmers will remain under the retailing classification. The reference to “telephone business and cable service” in subsection (3)(f) has been included to clarify to hotels and motels that such telephone services and cable services are taxable under the utility tax.

“Sale at wholesale,” “wholesale sale.” “Sale at wholesale” or “wholesale sale” means any sale of tangible personal property, digital goods, digital codes, digital automated services, prewritten computer software, custom software, customization of prewritten software to a consumer, or services described in [insert reference

to “sale at retail” section 6(b)(i)], which is not a retail sale, and any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property and retail services, if such charge is expressly defined as a retail sale or retail service when rendered to or for consumers. Sale at wholesale also includes the sale of telephone business to another telecommunications company as defined in RCW 80.04.010 for the purpose of resale, as contemplated by RCW 35.21.715. **(Mandatory)**

[The last sentence must be included since telephone business would normally be taxed under the utility tax. The wholesale treatment of telephone business to another telecommunications company is dictated by State law.]

“Services.” [Comment: RCW 35.102.120 requires that the model ordinance include this definition. However, no explicit definition will be included in this Model Ordinance until the RCW contains a definition of “service”. In the absence of a definition of “service” in state law, the Cities generally use this term and classification to include those activities that do not fall within one of the other tax classifications used by a city.]

“Taxpayer.” “Taxpayer” means any “person”, as herein defined, required to have a business license under this chapter or liable for the collection of any tax or fee under this chapter, or who engages in any business or who performs any act for which a tax or fee is imposed by this chapter.

“Value proceeding or accruing.” “Value proceeding or accruing” means the consideration, whether money, credits, rights, or other property expressed in terms of money, a person is entitled to receive or which is actually received or accrued. The term shall be applied, in each case, on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the taxpayer.

(Mandatory if you have a manufacturing tax)
“Value of products.”

(1) The value of products, including by-products, extracted or manufactured, shall be determined by the gross proceeds derived from the sale thereof whether such sale is at wholesale or at retail, to which shall be added all subsidies and bonuses received from the purchaser or from any other person with respect to the extraction, manufacture, or sale of such products or by-products by the seller.
(2) Where such products, including by-products, are extracted or manufactured for commercial or industrial use; and where such products, including by-products, are shipped, transported or transferred out of the City, or to another person, without prior sale or are sold under circumstances such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale; the value shall correspond as nearly as possible to the gross proceeds from sales in this state of similar products of like quality and character, and in similar quantities by other taxpayers, plus the amount of subsidies or bonuses ordinarily payable by the purchaser or by any third person with respect to the extraction, manufacture, or sale of such products. In the absence of sales of similar products as a guide to value, such value may be determined upon a cost basis. In such cases, there shall be included every item of cost attributable to the particular article or article extracted or manufactured, including direct and indirect overhead costs. The Director may prescribe rules for the purpose of ascertaining such values. (3) Notwithstanding subsection (2) above, the value of a product manufactured or produced for purposes of serving as a prototype for the development of a new or improved product shall correspond to (a) the retail selling price of such new or improved product when first offered for sale; or (2) the value of materials incorporated into the prototype in cases in which the new or improved product is not offered for sale.

Comment: This definition is slightly different than that contained in RCW 82.04.450. The meaning is intended to be the same, and the only difference is in grammatical construction. The model also adds a sentence, taken from WAC 458-20-112, at the end of subsection (2) explaining the use of costs to ascertain the value of the products.

(Mandatory if you have manufacturing or extracting tax)
“Wholesaling.” “Wholesaling” means engaging in the activity of making sales at wholesale, and is reported under the wholesaling classification. **(Mandatory)**

[Comment: This definition is not contained in state law, however RCW 35.102.120 requires that the model ordinance include this definition.]

.050 Imposition of the tax - tax or fee levied.

(1) Except as provided in subsection (2) of this section, there is hereby levied upon and shall be collected from every person a tax for the act or privilege of engaging in business activities within the City, whether the person's office or place of business be within or without the City. The tax shall be in amounts to be determined by application of rates against gross proceeds of sale, gross income of business, or value of products, including by-products, as the case may be, as follows:

(a) Upon every person engaging within the City in business as an extractor; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including by-products, extracted within the city for sale or for commercial or industrial use, multiplied by the rate of _____ of one percent (_____). The measure of the tax is the value of the products, including by-products, so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the City.

(b) Upon every person engaging within the City in business as a manufacturer, as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including by-products, manufactured within the city, multiplied by the rate of _____ of one percent (_____). The measure of the tax is the value of the products, including by-products, so manufactured, regardless of the place of sale or the fact that deliveries may be made to points outside the City.

(c) Upon every person engaging within the City in the business of making sales at wholesale, except persons taxable under subsection __ of this section; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of such sales of the business without regard to the place of delivery of articles, commodities or merchandise sold, multiplied by the rate of _____ of one percent (_____).

(d) Upon every person engaging within the City in the business of making sales at retail, as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of such sales of the business, without regard to the place of delivery of articles, commodities or merchandise sold, multiplied by the rate of _____ of one percent (_____).

(e) Upon every person engaging within the City in the business of (i) printing, (ii) both printing and publishing newspapers, magazines, periodicals, books, music, and other printed items, (iii) publishing newspapers, magazines and periodicals, (iv) extracting for hire, and (v) processing for hire; as to such persons, the amount of tax on such business shall be equal to the gross income of the business multiplied by the rate of _____ of one percent (_____).

(f) Upon every person engaging within the City in the business of making sales of retail services; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of sales multiplied by the rate of_____ of one percent (_____).

(g) Upon every other person engaging within the City in any business activity other than or in addition to those enumerated in the above subsections; as to such persons, the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of _____ of one percent (_____). This subsection includes, among others, and without limiting the scope hereof (whether or not title to material used in the performance of such business passes to another by accession, merger or other than by outright sale), persons engaged in the business of developing, or producing custom software or of customizing canned software, producing royalties or commissions, and persons engaged in the business of rendering any type of service which does not constitute a sale at retail, a sale at wholesale, or a retail service.
[Comment: Most cities do not use all of the classifications listed above, so they need only adopt those that are imposed within their jurisdictions.] (**Mandatory** wording for those classifications that are adopted).

(2) The gross receipts tax imposed in this section shall not apply to any person whose gross proceeds of sales, gross income of the business, and value of products, including by-products, as the case may be, from all activities conducted within the City during any calendar year is equal to or less than $20,000, or is equal to or less than $5,000 during any quarter if on a quarterly reporting basis.

(Subsection (2) is Mandatory)

.060 Doing business with the City. - Repealed effective January 1, 2008.

.070 Multiple activities credit when activities take place in one or more cities with eligible gross receipt taxes.

(1) Persons who engage in business activities that are within the purview of two (2) or more subsections of .050 shall be taxable under each applicable subsection.

(2) Notwithstanding anything to the contrary herein, if imposition of the City's tax would place an undue burden upon interstate commerce or violate constitutional requirements, a taxpayer shall be allowed a credit to the extent necessary to preserve the validity of the City's tax, and still apply the City tax to as much of the taxpayer's activities as may be subject to the City's taxing authority.

(3) To take the credit authorized by this section, a taxpayer must be able to document that the amount of tax sought to be credited was paid upon the same gross receipts used in computing the tax against which the credit is applied.

(4) Credit for persons that sell in the City products that they extract or manufacture. Persons taxable under the retailing or wholesaling classification with respect to selling products in this City shall be allowed a credit against those taxes for any eligible gross receipts taxes paid (a) with respect to the manufacturing of the products sold in the City, and (b) with respect to the extracting of the products, or the ingredients used in the products, sold in the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the sale of those products.

(5) Credit for persons that manufacture products in the City using ingredients they extract. Persons taxable under the manufacturing classification with respect to manufacturing products in this City shall be allowed a credit against those taxes for any eligible gross receipts tax paid with respect to extracting the ingredients of the products manufactured in the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the manufacturing of those products.

(6) Credit for persons that sell within the City products that they print, or publish and print. Persons taxable under the retailing or wholesaling classification with respect to selling products in this City shall be allowed a credit against those taxes for any eligible gross receipts taxes paid with respect to the printing, or the printing and publishing, of the products sold within the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the sale of those products. **(Mandatory)**

[Comment: The wording in this section .070 is not quite the same as RCW 35.102.060 (1). Subsection (1) is the same as (a) in RCW 35.102.060. Subsection (2) has the same meaning although the cities add the last phrase that the tax will be subjected to the greatest extent possible. Subsection (3) is not included in RCW 35.102.060—it merely states that the taxpayer must have records or proof that it paid another eligible gross receipts tax to another local jurisdiction.

In the case of manufacturing products that have been partially manufactured in another location with an eligible gross receipt tax, the cities have chosen to give a deduction and only tax the incremental increase in the value of the product. This should provide an equal or better treatment to the manufacturer than the credit provision contained in RCW 35.102.060 (1)(d). (Refer to subsection .075(2) below.)]

Legislative intent information
This section provides a tax credit for taxpayers engaged in multiple taxable activities. The section provides a credit against eligible selling or manufacturing taxes imposed by the City for extracting or manufacturing taxes paid to the City or to any other local jurisdiction with respect to the same products. The tax credit does not depend upon whether a person that sells in the City extracts or manufactures in the City or in another jurisdiction to which it has paid an eligible gross receipts tax. The tax credit does not depend on whether a person that manufactures in the City extracts in the City or in another jurisdiction to which it has paid an eligible gross receipts tax. The credit is available to any person that pays an eligible gross receipts tax on the applicable activities, regardless of where it conducts business. The result of this section is that a city in which

selling takes place gives up the tax to the manufacturing jurisdiction and the manufacturing jurisdiction gives up the tax to the extracting jurisdiction, whether those jurisdictions are inside or outside the State of Washington.

.075 Deductions to prevent multiple taxation of manufacturing activities and prior to January 1, 2008, transactions involving more than one city with an eligible gross receipts tax.

(1) Amounts subject to an eligible gross receipts tax in another city that also maintains nexus over the same activity. For taxes due prior to January 1, 2008, a taxpayer that is subject to an eligible gross receipts tax on the same activity in more than one jurisdiction may be entitled to a deduction as follows:
   (a) A taxpayer that has paid an eligible gross receipts tax, with respect to a sale of goods or services, to a jurisdiction in which the goods are delivered or the services are provided may deduct an amount equal to the gross receipts used to measure that tax from the measure of the tax owed to the City.
   (b) Notwithstanding the above, a person that is subject to an eligible gross receipts tax in more than one jurisdiction on the gross income derived from intangibles such as royalties, trademarks, patents, or goodwill shall assign those gross receipts to the jurisdiction where the person is domiciled (its headquarters is located).
   (c) A taxpayer that has paid an eligible gross receipts tax on the privilege of accepting or executing a contract with another city may deduct an amount equal to the contract price used to measure the tax due to the other city from the measure of the tax owed to the City. **(Mandatory)**

Legislative intent information
This section establishes deductions to be applied when a single taxable activity is taxable by more than one jurisdiction that imposes an eligible gross receipts tax for taxes due prior to January 1, 2008. Prior to January 1, 2008, under Washington State Law, more than one city that has established nexus can include 100% of the gross receipts from that transaction in its tax base. However, to eliminate the possibility of the same sale or service being taxed more than once by cities that maintain nexus and an eligible gross receipts tax, the cities have provided this deduction to taxpayers. For taxes due after January 1, 2008, the apportionment provisions in section .077 will provide the mechanism for all activities except manufacturing.

Sales. A taxpayer that has paid an eligible gross receipts tax on the sale to the jurisdiction where the product is delivered may deduct the gross receipts used to measure that tax from the measure of the tax owed to another jurisdiction on the sale. If a taxpayer has not paid tax to the jurisdiction where the product is delivered, then no deduction is allowed. The sale shall be taxed by the city where the office or place of business that generated the sale is located.

Service. A taxpayer that has paid an eligible gross receipts tax on services to the jurisdiction where the service is performed may deduct the gross receipts used to measure that tax from the measure of the tax owed to another jurisdiction on that service. If a taxpayer has not paid tax to the jurisdiction where the service is performed, then the service income shall be taxed by the city where the office or place of business that generated the sale is located. For both sales and services, the order of taxing rights is delivery city, first; and business office location, second.

General Business Activities Other Than Services. The eligible gross receipts tax on income derived from intangibles such as royalties, licenses, trademarks, patents and goodwill, and reportable under the general business classification .050 (7), shall be assigned to the domicile/headquarters office.

Conducting Business with Another City. A taxpayer that has paid an eligible gross receipts tax on the privilege of accepting or executing a contract with a city may deduct the contract price used to measure the tax from the measure of the tax owed to another city on the same activity.

(2) Person manufacturing products within and without. A person manufacturing products within the City using products manufactured by the same person outside the City may deduct from the measure of the manufacturing tax the value of products manufactured outside the City and included in the measure of an eligible gross receipts tax paid to the other jurisdiction with respect to manufacturing such products. **(Mandatory)**

.076 Assignment of gross income derived from intangibles.
Gross income derived from the sale of intangibles such as royalties, trademarks, patents, or goodwill shall be assigned to the jurisdiction where the person is domiciled (its headquarters is located).

.077 Allocation and apportionment of income when activities take place in more than one jurisdiction.
Effective January 1, 2008, gross income, other than persons subject to the provisions of chapter 82.14A RCW, shall be allocated and apportioned as follows:

(1) Gross income derived from all activities other than those taxed as service or royalties under _____ [insert city code reference to .050(1)(g)] shall be allocated to the location where the activity takes place.
(2) In the case of sales of tangible personal property, the activity takes place where delivery to the buyer occurs.
(3) In the case of sales of digital products, the activity takes place where delivery to the buyer occurs. The delivery of digital products will be deemed to occur at:
    (a) The seller's place of business if the purchaser receives the digital product at the seller's place of business;
    (b) If not received at the seller's place of business, the location where the purchaser or the purchaser's donee, designated as such by the purchaser, receives the digital product, including the location indicated by instructions for delivery to the purchaser or donee, known to the seller;
    (c) If the location where the purchaser or the purchaser's done receives the digital product is not known, the purchaser's address maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith;
    (d) If no address for the purchaser is maintained in the ordinary course of the seller's business, the purchaser's address obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith; and
    (e) If no address for the purchaser is obtained during the consummation of the sale, the address where the digital good or digital code is first made available for transmission by the seller or the address from which the digital automated service or service described in RCW 82.04.050 (2)(g) or (6)(b) was provided, disregarding for these purposes any location that merely provided the digital transfer of the product sold.
(4) If none of the methods in subsection [insert city code reference to .077(3)] for determining where the delivery of digital products occurs are available after a good faith effort by the taxpayer to apply the methods provided in subsections [insert city code reference to .077(3)(a) through .077(3)(e)], then the city and the taxpayer may mutually agree to employ any other method to effectuate an equitable allocation of income from the sale of digital products. The taxpayer will be responsible for petitioning the city to use an alternative method under this subsection [insert city code reference to .077(D)]. The city may employ an alternative method for allocating the income from the sale of digital products if the methods provided in subsections [insert city code reference to .077(3)(a) through .077(3)(e)] are not available and the taxpayer and the city are unable to mutually agree on an alternative method to effectuate an equitable allocation of income from the sale of digital products.
(5) For purposes of subsections [insert city code reference to .077(3)(a) through .077(3)(e)], the following definitions apply:
    (a) “Digital automated services,” “digital codes,” and “digital goods” have the same meaning as in RCW 82.04.192;
    (b) “Digital products” means digital goods, digital codes, digital automated services, and the services described in RCW 82.04.050 (2)(g) and (6)(c); and
    (c) “Receive” has the same meaning as in RCW 82.32.730.
(6) [Effective January 1, 2020] Gross income derived from activities taxed as services and other activities taxed under _____[insert city code reference to .050(1)(g)] shall be apportioned to the city by multiplying apportionable income by a fraction, the numerator of which is the payroll factor plus the service income factor and the denominator of which is two.

(a) The payroll factor is a fraction, the numerator of which is the total amount paid in the city during the tax period by the taxpayer for compensation and the denominator of which is the total compensation paid everywhere during the tax period. Compensation is paid in the city if:
  (i) The individual is primarily assigned within the city;
  (ii) The individual is not primarily assigned to any place of business for the tax period and the employee performs fifty percent or more of his or her service for the tax period in the city; or
  (iii) The individual is not primarily assigned to any place of business for the tax period, the individual does not perform fifty percent or more of his or her service in any city and the employee resides in the city.

(b) The service income factor is a fraction, the numerator of which is the total service income of the taxpayer in the city during the tax period, and the denominator of which is the total service income of the taxpayer everywhere during the tax period. Service income is in the city if the customer location is in the city.

(c) Gross income of the business from engaging in an apportionable activity must be excluded from the denominator of the service income factor if, in respect to such activity, at least some of the activity is performed in the city, and the gross income is attributable under (b) of this subsection (6) to a city or unincorporated area of a county within the United States or to a foreign country in which the taxpayer is not taxable. For purposes of this subsection (6)(c), "not taxable" means that the taxpayer is not subject to a business activities tax by that city or county within the United States or by that foreign country, except that a taxpayer is taxable in a city or county within the United States or in a foreign country in which it would be deemed to have a substantial nexus with the city or county within the United States or with the foreign country under the standards in RCW 35.102.050 regardless of whether that city or county within the United States or that foreign country imposes such a tax.

(d) If the allocation and apportionment provisions of this subsection (6) do not fairly represent the extent of the taxpayer's business activity in the city the taxpayer may petition for or the tax administrators may require, in respect to all or any part of the taxpayer's business activity, if reasonable:
  (i) Separate accounting;
  (ii) The exclusion of any one or more of the factors;
  (iii) The inclusion of one or more additional factors that will fairly represent the taxpayer's business activity in the city; or
  (iv) The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

(e) The party petitioning for, or the tax administrator requiring, the use of any method to effectuate an equitable allocation and apportionment of the taxpayer's income pursuant to subsection (d) of this subsection (6) must prove by a preponderance of the evidence:
  (i) That the allocation and apportionment provisions of this subsection (6) do not fairly represent the extent of the taxpayer's business activity in the city; and
  (ii) That the alternative to such provisions is reasonable.
  The same burden of proof shall apply whether the taxpayer is petitioning for, or the tax administrator is requiring, the use of an alternative, reasonable method to effectuate an equitable allocation and apportionment of the taxpayer's income.

(f) If the tax administrator requires any method to effectuate an equitable allocation and apportionment of the taxpayer's income, the tax administrator cannot impose any civil or criminal penalty with reference to the tax due that is attributable to the taxpayer's reasonable reliance solely on the allocation and apportionment provisions of this subsection (6).

(g) A taxpayer that has received written permission from the tax administrator to use a reasonable method to effectuate an equitable allocation and apportionment of the taxpayer's income shall not have that permission revoked with respect to transactions and activities that have already occurred unless there has been a material change in, or a material misrepresentation of, the facts provided by the taxpayer upon which the tax administrator reasonably relied in approving a reasonable alternative method.

(7) The definitions in this subsection apply throughout this section.

(a) **"Apportionable income"** means the gross income of the business taxable under the service classifications of a city's gross receipts tax, including income received from activities outside the city if

the income would be taxable under the service classification if received from activities within the city, less any exemptions or deductions available.

(b) **"Business activities tax"** means a tax measured by the amount of, or economic results of, business activity conducted in a city or county within the United States or within a foreign country. The term includes taxes measured in whole or in part on net income or gross income or receipts. "Business activities tax" does not include a sales tax, use tax, or a similar transaction tax, imposed on the sale or acquisition of goods or services, whether or not denominated a gross receipts tax or a tax imposed on the privilege of doing business.

(c) **"Compensation"** means wages, salaries, commissions, and any other form of remuneration paid to individuals for personal services that are or would be included in the individual's gross income under the federal internal revenue code.

(d) **"Customer"** means a person or entity to whom the taxpayer makes a sale or renders services or from whom the taxpayer otherwise receives gross income of the business.

~~(e)~~ **"Customer location"** means the following:

(i) For a customer not engaged in business, if the service requires the customer to be physically present, where the service is performed.

(ii) For a customer not engaged in business, if the service does not require the customer to be physically present:
(A) The customer's residence; or
(B) If the customer's residence is not known, the customer's billing/mailing address.

(iii) For a customer engaged in business:
(A) Where the services are ordered from;
(B) At the customer's billing/mailing address if the location from which the services are ordered is not known; or
(C) At the customer's commercial domicile if none of the above are known.

(f) **"Individual"** means any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee of that taxpayer.

(g) **"Primarily assigned"** means the business location of the taxpayer where the individual performs his or her duties.

(h) **"Service-taxable income"** or "**service income**" means gross income of the business subject to tax under either the service or royalty classification.

(i) **"Tax period"** means the calendar year during which tax liability is accrued. If taxes are reported by a taxpayer on a basis more frequent than once per year, taxpayers shall calculate the factors for the previous calendar year for reporting in the current calendar year and correct the reporting for the previous year when the factors are calculated for that year, but not later than the end of the first quarter of the following year.

(8) Assignment or apportionment of revenue under this Section shall be made in accordance with and in full compliance with the provisions of the interstate commerce clause of the United States Constitution where applicable.

(Mandatory – Effective January 1, 2020)

Legislative intent information
For tax periods after January 1, 2020, Substitute House Bill 1403 further simplifies the administration of municipal business and occupation tax apportionment by (1) adopting a consistent sourcing hierarchy; (2) adopting market-based sourcing in the income factor; (3) establishing a rule that excludes service receipts from the income factor denominator attributable to jurisdictions where the taxpayer would not be subject to tax; and (4) establishing a consistent burden of proof for application of an alternative apportionment method. There are no changes to the payroll factor.

For periods prior to January 1, 2020, the following language is still in effect:

Sec. 0.077(6)(b) provides "The service income factor is a fraction, the numerator of which is the total service income of the taxpayer in the city during the tax period, and the denominator of which is the total service income of the taxpayer everywhere during the tax period. Service income is in the city if:

(i) The customer location is in the city; or
(ii) The income-producing activity is performed in more than one location and a greater proportion of the service-income-producing activity is performed in the city than in any other location, based on costs of performance, and the taxpayer is not taxable at the customer location; or
(iii) The service-income-producing activity is performed within the city, and the taxpayer is not taxable in the customer location."

Sec. 0.077(7)(d) provides "Customer location" means the city or unincorporated area of a county where the majority of the contacts between the taxpayer and the customer take place.

Sec. 0.077(7)(h) provides "Taxable in the customer location" means either that a taxpayer is subject to a gross receipts tax in the customer location for the privilege of doing business, or that the government where the customer is located has the authority to subject the taxpayer to gross receipts tax regardless of whether, in fact, the government does so.

.078 Allocation and apportionment of printing and publishing income when activities take place in more than one jurisdiction.
Notwithstanding RCW 35.102.130, effective January 1, 2008, gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, shall be allocated to the principal place in this state from which the taxpayer's business is directed or managed. As used in this section until December 31, 2023, the activities of printing, and of publishing newspapers, periodicals, or magazines, have the same meanings as attributed to those terms in RCW 82.04.280(1) by the department of revenue. Beginning January 1, 2024, until January 1, 2034, as used in this section, the activities of printing, and of publishing newspapers and periodicals or magazines are those activities to which the exemption in RCW 82.04.759 and the tax rate in RCW 82.04.280(1)(a) apply.

Legislative intent information
This section is required by RCW 35.102.150 and provides that printing and publishing income shall be allocated to the city in which taxpayer's business is directed or managed. This section is not mandatory for the model ordinance, but the tax treatment is required by RCW 35.102.150.

This section defines the sourcing of gross income arising from the activities of printing, and publishing newspapers, periodicals, or magazines. The changes effective January 1, 2024 modify only the definition of printing, and of publishing newspapers and periodicals or newspapers in accordance with ESS2B 5199 (2023). This section does not constitute an adoption of the State of Washington business and occupation tax exemption for gross income arising from the activities of printing, and of publishing newspapers, or the tax rate that applies to the activities of printing and of publishing periodicals or magazines

.090 Exemptions.
(1) **Public utilities.** This chapter shall not apply to any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of [local utility tax cite].
(2) **Investments - dividends from subsidiary corporations.** This chapter shall not apply to amounts derived by persons, other than those engaging in banking, loan, security, or other financial businesses, from investments or the use of money as such, and also amounts derived as dividends by a parent from its subsidiary corporations.
(3) **Insurance business.** This chapter shall not apply to amounts received by any person who is an insurer or their appointed insurance producer upon which a tax based on gross premiums is paid to the state pursuant to RCW 48.14.020, and provided further, that the provisions of this subsection shall not exempt any bonding company from tax with respect to gross income derived from the completion of any contract as to which it is a surety, or as to any liability as successor to the liability of the defaulting contractor.
(4) **Employees.**

(a) This chapter shall not apply to any person in respect to the person's employment in the capacity as an employee or servant as distinguished from that of an independent contractor. For the purposes of this subsection, the definition of employee shall include those persons that are defined in the Internal Revenue Code, as hereafter amended.
(b) A booth renter is an independent contractor for purposes of this chapter.

(5) **Amounts derived from sale of real estate**. This chapter shall not apply to gross proceeds derived from the sale of real estate. This, however, shall not be construed to allow an exemption of amounts received as commissions from the sale of real estate, nor as fees, handling charges, discounts, interest or similar financial charges resulting from, or relating to, real estate transactions. This chapter shall also not apply to amounts received for the rental of real estate if the rental income is derived from a contract to rent for a continuous period of thirty (30) days or longer.

(6) **Mortgage brokers' third-party provider services trust accounts**. This chapter shall not apply to amounts received from trust accounts to mortgage brokers for the payment of third-party costs if the accounts are operated in a manner consistent with RCW 19.146.050 and any rules adopted by the director of financial institutions.

(7) **Amounts derived from manufacturing, selling or distributing motor vehicle fuel.** This chapter shall not apply to the manufacturing, selling, or distributing motor vehicle fuel, as the term "motor vehicle fuel" is defined in RCW 82.38.020 and exempt under RCW 82.38.280, provided that any fuel not subjected to the state fuel excise tax, or any other applicable deduction or exemption, will be taxable under this chapter.

(Mandatory)

(8) **Amounts derived from liquor, and the sale or distribution of liquor**. This chapter shall not apply to liquor as defined in RCW 66.04.010 and exempt in RCW 66.08.120. (**Mandatory**)

(9) **Casual and isolated sales**. This chapter shall not apply to the gross proceeds derived from casual or isolated sales.

(10) **Accommodation sales.** This chapter shall not apply to sales for resale by persons regularly engaged in the business of making retail sales of the type of property so sold to other persons similarly engaged in the business of selling such property where (1) the amount paid by the buyer does not exceed the amount paid by the seller to the vendor in the acquisition of the article and (2) the sale is made as an accommodation to the buyer to enable the buyer to fill a bona fide existing order of a customer or is made within fourteen days to reimburse in kind a previous accommodation sale by the buyer to the seller.

(11) **Taxes collected as trust funds**. This chapter shall not apply to amounts collected by the taxpayer from third parties to satisfy third party obligations to pay taxes such as the retail sales tax, use tax, and admission tax.

.100 Deductions. In computing the license fee or tax, there may be deducted from the measure of tax the following items:

(1) **Receipts from tangible personal property delivered outside the State**. In computing tax, there may be deducted from the measure of tax under retailing or wholesaling amounts derived from the sale of tangible personal property that is delivered by the seller to the buyer or the buyer's representative at a location outside the State of Washington. **(Mandatory)**

(2) **Cash discount taken by purchaser**. In computing tax, there may be deducted from the measure of tax the cash discount amounts actually taken by the purchaser. This deduction is not allowed in arriving at the taxable amount under the extracting or manufacturing classifications with respect to articles produced or manufactured, the reported values of which, for the purposes of this tax, have been computed according to the "value of product" provisions.

(3) **Credit losses of accrual basis taxpayers**. In computing tax, there may be deducted from the measure of tax the amount of credit losses actually sustained by taxpayers whose regular books of account are kept upon an accrual basis.

(4) **Constitutional prohibitions**. In computing tax, there may be deducted from the measure of the tax amounts derived from business which the City is prohibited from taxing under the Constitution of the State of Washington or the Constitution of the United States. **(Mandatory)**

(5) **Receipts from the Sale of Tangible Personal Property and Retail Services Delivered Outside the City but Within Washington**. Effective January 1, 2008, amounts included in the gross receipts reported

on the tax return derived from the sale of tangible personal property delivered to the buyer or the buyer's representative outside the City but within the State of Washington may be deducted from the measure of tax under the retailing, retail services, or wholesaling classification.

(6) **Professional employer services**. In computing the tax, a professional employer organization may deduct from the calculation of gross income the gross income of the business derived from performing professional employer services that is equal to the portion of the fee charged to a client that represents the actual cost of wages and salaries, benefits, workers' compensation, payroll taxes, withholding, or other assessments paid to or on behalf of a covered employee by the professional employer organization under a professional employer agreement.

(7) **Interest on investments or loans secured by mortgages or deeds of trust**. In computing tax, to the extent permitted by Chapter 82.14A RCW, there may be deducted from the measure of tax by those engaged in banking, loan, security or other financial businesses, amounts derived from interest received on investments or loans primarily secured by first mortgages or trust deeds on non-transient residential properties.

Legislative intent information
Subsection (6) is required by RCW 35.102.160 and provides that professional employer organizations may deduct the portion of fees for actual costs of employee wages and other benefits and taxes from gross income. This deduction is not mandatory for the model ordinance, but the tax treatment is required by RCW 35.102.160 and is taken from RCW 82.04.540(2).

.120 Tax part of overhead.
It is not the intention of this chapter that the taxes or fees herein levied upon persons engaging in business be construed as taxes or fees upon the purchasers or customer, but that such taxes or fees shall be levied upon, and collectible from, the person engaging in the business activities herein designated and that such taxes or fees shall constitute a part of the cost of doing business of such persons.

.130 Severability Clause.
If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of the chapter or the application of the provision to other persons or circumstances shall not be affected.

Note: The following Items contained in the model ordinance guidelines are omitted from this Core model ordinance.

Definitions omitted:
(1) Advancement, Reimbursement
(2) Agricultural Product
(3) Artistic or cultural organization
(4) Consumer
(5) In this City, within the City
(6) Newspaper
(7) Non-profit organization or non-profit corporation
(8) Office, or Place of business
(9) Precious metal bullion or monetized bullion
(10) Product, byproduct
(11) Royalties
(12) Software, canned software, custom software, customization of canned software, master copies, retained rights
(13) Tuition fee

Sections omitted:
(.040) Agency—sales and services by agent, consignee, bailee, factor or auctioneer
(.110) Application to City's business activities.
Exemptions and Deductions omitted:

Numerous exemptions and deductions—compare with model guidelines to see if you need additional exemptions or deductions.

NOTE: Because of the wording contained in Section .050(2), cities should ensure that their licensing or registration section contains the authority to impose the license or registration. Section .050(2) is intended to relieve persons engaging in business activities that total equal to or less than $20,000 from tax obligations – but not from license or registration fee requirements.

Ordinance Amending SMC Chapter 13.10 Stormwater Utility

Council Meeting

April 13, 2026

Problem Statement

- **Previously Disturbed Parcels**
  - **Lack of City Stormwater Infrastructure Service**
    - Property owners are asked to pay into a system they do not use nor receive any direct benefit from.
  - **Limited Use and Economic Activity**
    - Unlikely that property owners can generate the income necessary to cover the City’s stormwater fees.

Current Stormwater Code

- Stormwater utility rates not assessed on parcels with **“undeveloped conditions”**.

- “State, status, or condition of the subject property prior to any development of the property that has occurred.”

Ordinance

- **What is the ordinance doing?**
  - Narrowly expands **“undeveloped conditions”** to include **“previously disturbed parcels”.**
  - All or portions of a previously disturbed parcel may be considered “undeveloped”.

Conditions

- **For the totality of the previously disturbed parcel to be considered undeveloped:**
  - Must lack service by City-owned stormwater infrastructure.
  - Must have a development agreement and site plan approved by City Council.
- **For portions of a previously disturbed parcel to be considered undeveloped:**
  - Must lack service by City-owned stormwater infrastructure.
  - Must have a development agreement approved by City Council.
  - Portions must be in a “non-production state”.

Result

- If conditions are met:
  - All or portions of a disturbed parcel considered “undeveloped” → do not pay stormwater rates.
- Once stormwater infrastructure is installed and accepted:
  - No longer considered “undeveloped” → pay stormwater rates.
- Incentivizes the development of disturbed parcels.

Impact to Snoqualmie

- Applies to all of Planning Area 1 and portions of Planning Area 2 and 3 owned by Snoqualmie Mill Ventures.
- Reduces the amount of rates Snoqualmie Mill pays currently.
- Incentivizes early project completion and payment of GFCs.
- Current financial plan, based on the utility rate study, did not contemplate fully the GFCs from Snoqualmie Mill.

2025-2030 Stormwater Utility Financial Plan from Utility Rate Study

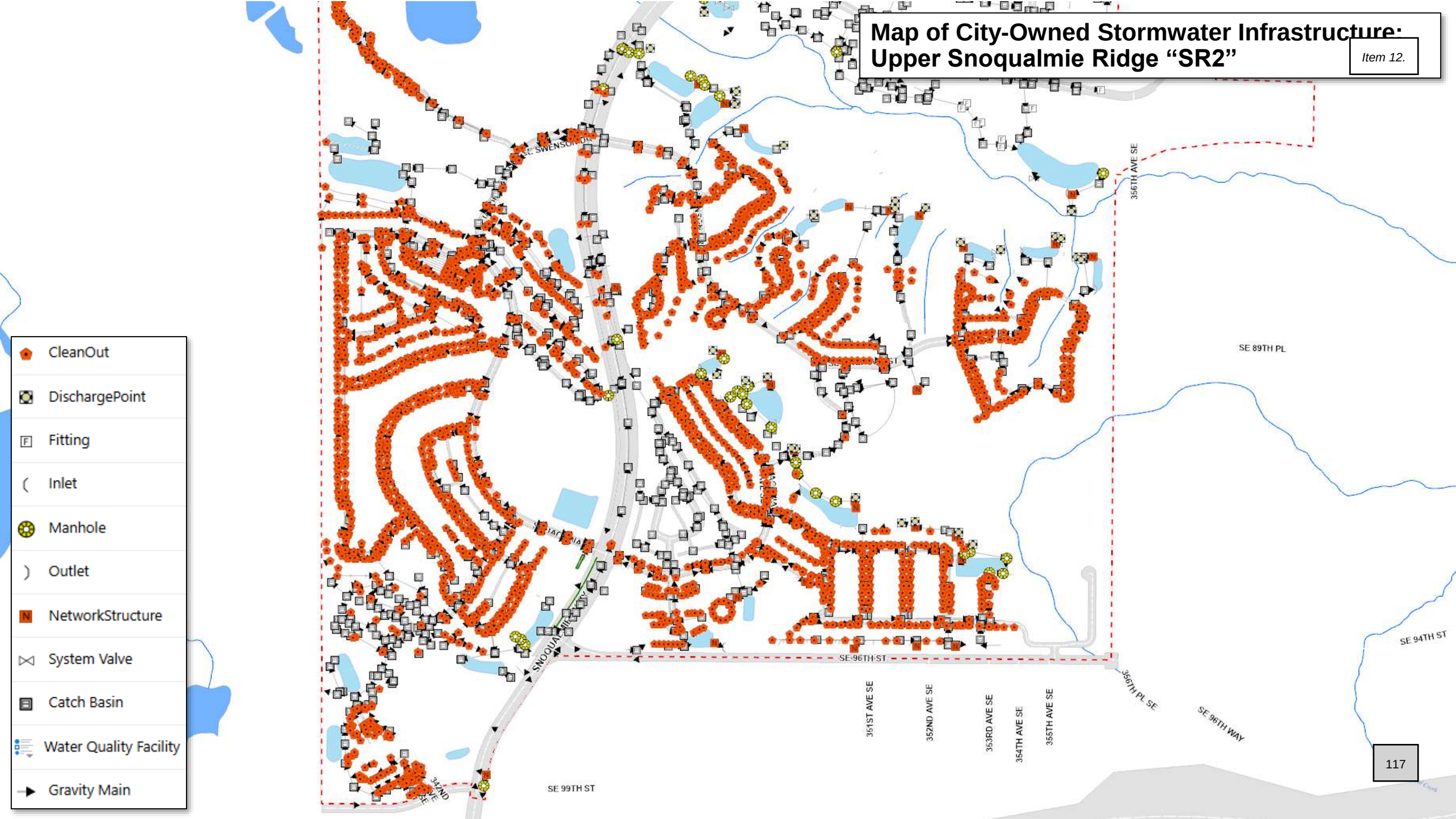
Sources	
Rate Revenues	$22.1
Non-Rate Revenues	$0.4
General Facility Charges (GFCs)	$1.5
Grants	-
Bond Proceeds	$8.8
Total Sources =	**$32.8**
Uses	
Operating Expenditures	$15.9
Capital Expenditures	$15.4
Debt Service	$4.8
Total Uses =	**$36.1**

2025 Beginning Cash	**$4.5**
2030 Ending Cash	**$1.2**

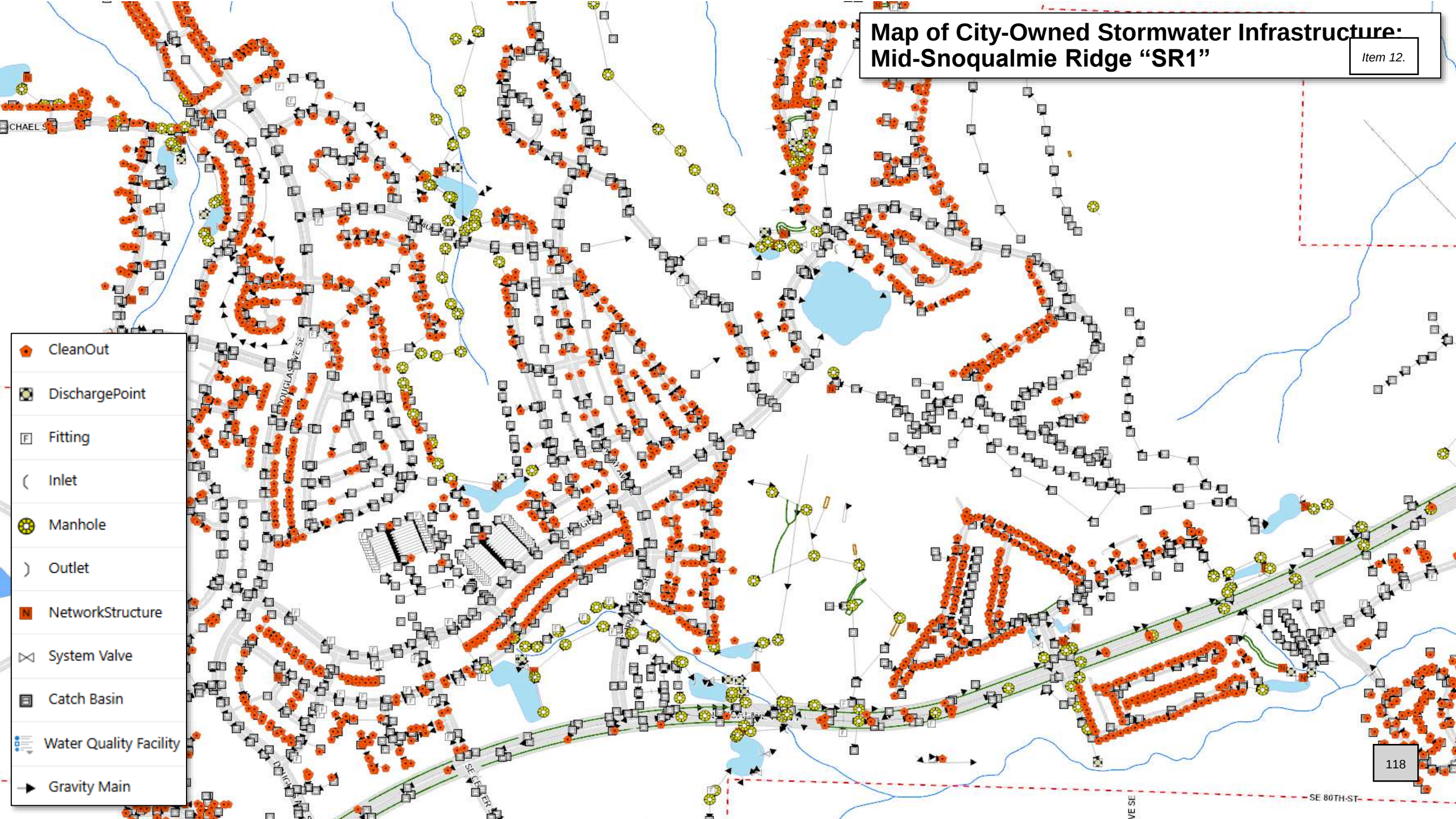
2025-2030 Stormwater Utility Financial Plan from 2025 Update + Ordinance

Sources		
Rate Revenues	$21.6	↓ **$0.5**
Non-Rate Revenues	$0.3	↓ **$0.1**
General Facility Charges (GFCs)	$1.9	↑ **$0.4**
Grants	$0.1	↑ **$0.1**
Bond Proceeds	$8.8	–
Total Sources =	**$32.7**	↓ **$0.1**
Uses		
Operating Expenditures	$15.4	↓ **$0.5**
Capital Expenditures	$15.5	↑ **$0.1**
Debt Service	$4.6	↓ **$0.2**
Total Uses =	**$35.5**	↓ **$0.6**
2025 Beginning Cash	**$4.4**	↓ **$0.1**
2030 Ending Cash	**$1.6**	↑ **$0.4**

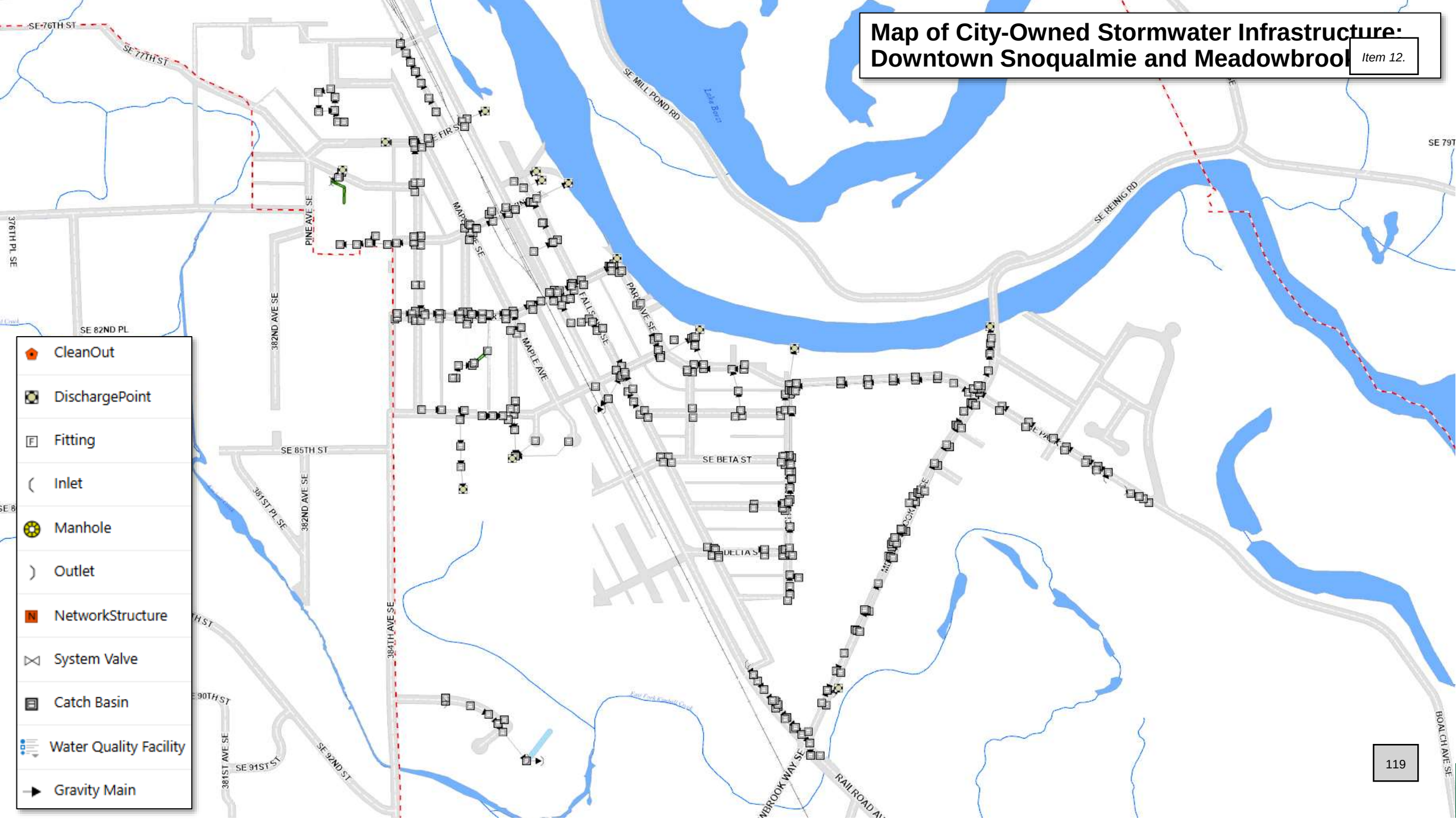
Map of City-Owned Stormwater Infrastructure: Upper Snoqualmie Ridge "SR2"



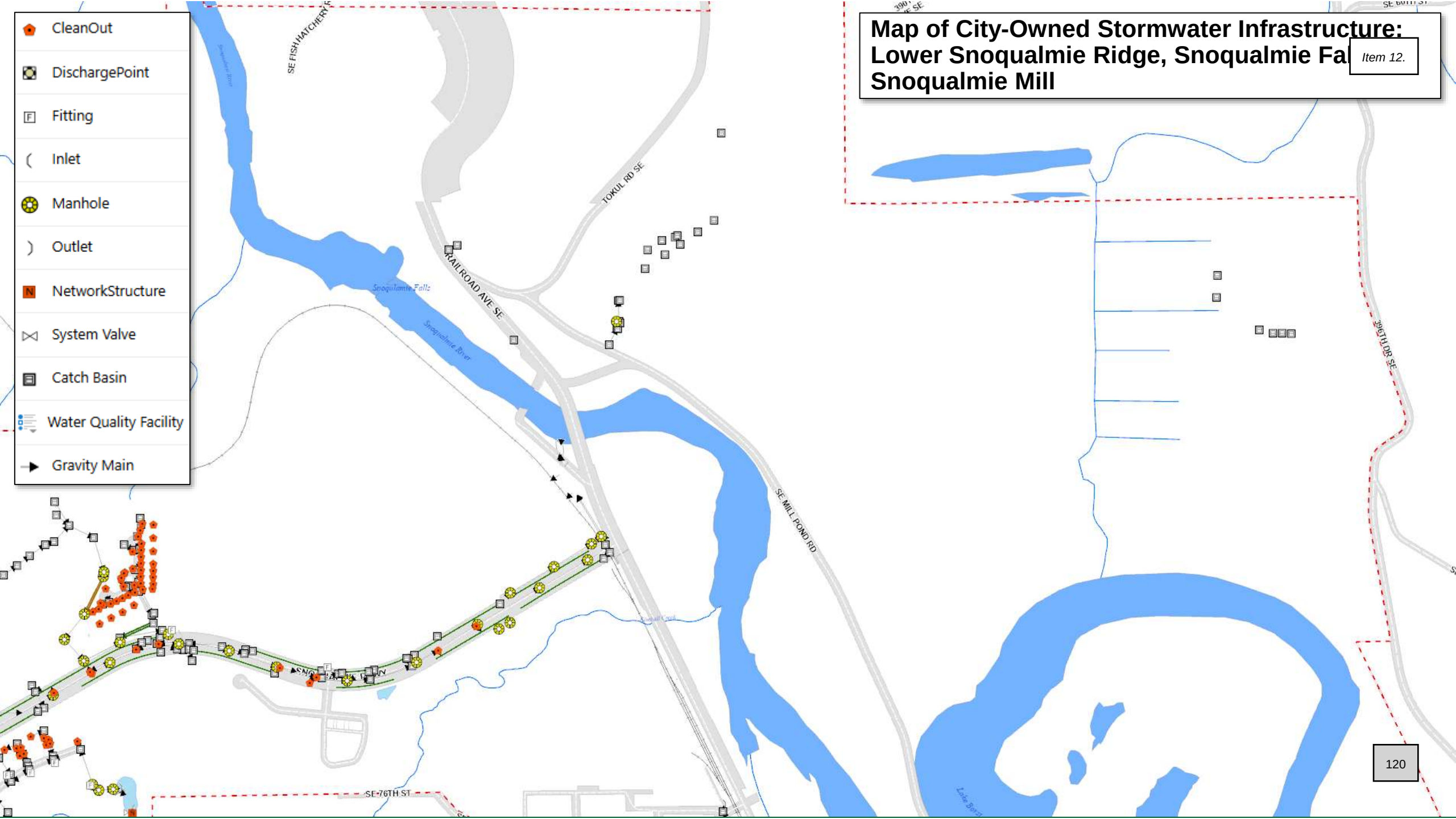
Map of City-Owned Stormwater Infrastructure: Mid-Snoqualmie Ridge "SR1"



Map of City-Owned Stormwater Infrastructure: Downtown Snoqualmie and Meadowbrook



Map of City-Owned Stormwater Infrastructure: Lower Snoqualmie Ridge, Snoqualmie Fa… Snoqualmie Mill



Next Steps

- **April 13, 2026:** AB presented to Full Council – 1st Reading of Ordinance
- **April 27, 2026:** Adoption of AB by Full Council – 2nd Reading of Ordinance

Council Agenda Bill

AB Number

AB26-014

Agenda Bill Information

Title *

Ordinance Amending SMC Chapter 13.10 Stormwater Ut

Action *

Motion

Council Agenda Section

Ordinance

Council Meeting Date *

04/27/2026

Staff Member

Drew Bouta

Department *

Finance

Committee

Finance and Administration

Committee Date

04/07/2026

Exhibits

Packet Attachments - if any

Drag and drop up to **10** files here to upload or Choose files

Files (3 uploaded)

x1 Ordinance stormwater code 20260401.docx	30.59KB	Remove
x2 code amendment 20260402.docx	21.79KB	Remove
x3 Presentation - Ordinance Amending SMC Chapter 13.10 Stormwater Uti...	3.19MB	Remove

Click here to review attachments.

Summary

Introduction *

Brief summary.

This ordinance amends the stormwater utility code to ensure that stormwater rates are assessed in an equitable manner on disturbed parcels that are not served currently by City-owned stormwater infrastructure but are subject to a development agreement and documented plans approved by City Council.

Proposed Motion

Motion to adopt the ordinance amending Chapter 13.10 Stormwater Utility.

Background/Overview *

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

Currently, Chapter 13.10 of the Snoqualmie Municipal Code (SMC) does not assess stormwater utility rates on parcels with “undeveloped conditions”, which is defined as the “state, status, or condition of the subject property prior to any development of the property that has occurred.”

According to the code, “undeveloped properties shall be deemed not to make use of the service of the storm drain system, and no equivalent service units (ESUs) shall be assigned to such properties nor rates charged therefore.”

Analysis *

This ordinance narrowly expands the definition of what it means for property to possess “undeveloped conditions” to include a property that has returned substantially to its pre-development state. The updated definition now includes “previously disturbed parcels”, meaning parcels that no longer contain or contain a very limited amount of infrastructure under several conditions.

For the totality of the previously disturbed parcel to be treated as “undeveloped”:
• The disturbed parcel must lack service by City-owned stormwater infrastructure.
• The disturbed parcel must have a development agreement and site plan approved by City Council.

For portions of a previously disturbed parcel to be considered “undeveloped”:
• Those portions of the disturbed parcel under consideration must lack service by City-owned stormwater infrastructure.
• Those portions of the disturbed parcel under consideration must have a development agreement approved by City Council.
• Those portions of the disturbed parcel under consideration must be in a “non-production state”, meaning not currently in use for occupancy or income generating activities.

If the conditions are met above, then all or portions of the previously disturbed parcel would be treated as “undeveloped” and therefore would not be charged stormwater rates. Once stormwater infrastructure serving the disturbed parcel has been installed and accepted, then the disturbed parcel would no longer qualify as “undeveloped” and would be charged stormwater rates.

A disturbed parcel not served by any of the City’s stormwater infrastructure means property owners are asked to pay into a system they do not use nor receive any direct benefit from. In addition, a disturbed parcel’s limited use and economic activity makes it unlikely that property owners can generate the income necessary to cover the City’s stormwater rates.

The ordinance is designed to ensure that disturbed parcels only contribute proportionately to the City’s stormwater infrastructure relative to their use. Furthermore, the ordinance is designed to incentivize the development of disturbed parcels which may otherwise sit fallow and never achieve their highest and best use under the City’s zoning regulations.

Budgetary Status *

This action has complex budgetary implications.

Budget Summary

This ordinance will reduce the amount of utility rate revenue in the short term but is offset by general facility charges (GFCs) occurring sooner than previously expected. The impact is also offset in the near term by revised, lower expenditure estimates.

Fiscal Impact

Amount of Expenditure

$

Amount Budgeted

$

Appropriation Requested

$

Fiscal Impact

Screenshot below is an image of the budget summary table.

Style | B | I | U | Open Sans | 18 | A

Comments:

Submit

ORDINANCE NO. XXXX

AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON AMENDING SNQOUALMIE MUNICIPAL CODE CHAPTER 13.10 STORMWATER UTILITY; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the current Snoqualmie Municipal Code (SMC) Chapter 13.10 regulates stormwater services and fees; and

WHEREAS, the City of Snoqualmie seeks to ensure that stormwater fees are assessed in a manner that is equitable, consistent, and reasonably related to the impacts of stormwater runoff generated by portions of individual parcels; and

WHEREAS, updating SMC 13.10.010 will improve clarity, support fair and transparent fee administration, and ensure that parcels or portions of individual parcels contribute proportionately to the cost of managing stormwater infrastructure; and

WHEREAS, the City desires to adopt updated definitions to achieve an equitable and reasonable outcome for stormwater fees assessed on parcels.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SNOQUALMIE, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. SMC Chapter 13.10 Amended. Section 13.10.010 is hereby amended as set forth in Exhibit A.

Section 2. Effective Date. This ordinance shall be effective five days after publication as provided by law.

Section 3. Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk or the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance, section, or subsection numbering.

Section 4. Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the

validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

PASSED by the City Council of the City of Snoqualmie, Washington, this ___ day of _____ 2026.

_____
James Mayhew, Mayor

ATTEST:

_____
Kimberly Agfalvi, City Clerk

APPROVED AS TO FORM:

_____
Dena Burke, City Attorney

13.10.010 Definitions.

F. “Non-production state” means a parcel or portion thereof that is not used for occupancy or income generating activities.

G. “Previously disturbed parcel” means:

(1) a parcel that no longer contains or contains a very limited amount of infrastructure or structures; or

(2) a parcel that is returned to a condition substantially similar to prior to development.

~~F~~H. “Rainwater harvesting system” means a system designed for collecting and storing roof runoff for domestic or irrigation uses.

~~G~~I. “Rate” means the monthly fee levied by the stormwater utility upon all developed real property within the boundaries thereof.

~~H~~J. “Storm drain system” means the system of gutters, pipes, streams, or ditches used to carry surface water and stormwater from surrounding lands to streams, lakes, or engineered treatment facilities.

~~I~~K. “Undeveloped conditions” means the state, status, or condition of the subject property prior to any development of the property that has occurred.

1. A previously disturbed parcel that meets the criteria below shall be considered undeveloped until such time as stormwater infrastructure serving the parcel has been installed and accepted:

(a) has a Development Agreement and Site Plan approved by the City Council pursuant to RCW 36.70B.170-.210; and

(b) is not currently served by City-owned stormwater infrastructure.

2. Those portions of a previously disturbed parcel that meet the criteria below shall be considered undeveloped until such time as stormwater infrastructure serving the parcel has been installed and accepted:

(a) has a Development Agreement approved by the City Council pursuant to RCW 36.70B.170-.210;

(b) is in a non-production state; and

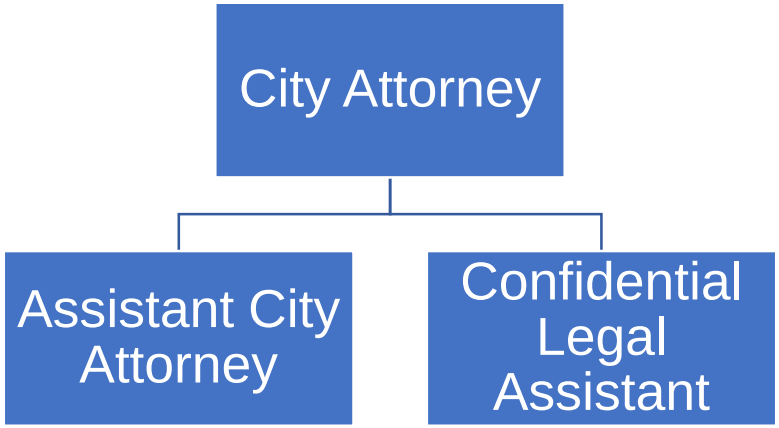
(c) is not currently served by City-owned stormwater infrastructure.

Legal Department Workload & Outside Counsel Overview

Dena Burke
City Attorney

Legal Department Structure

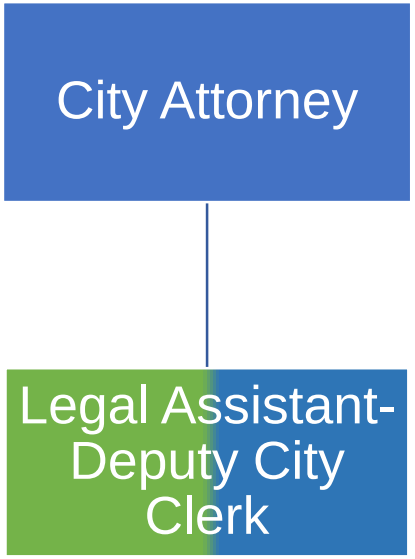
2019-2023



2023-2024

Contract City Attorney

2025-Present



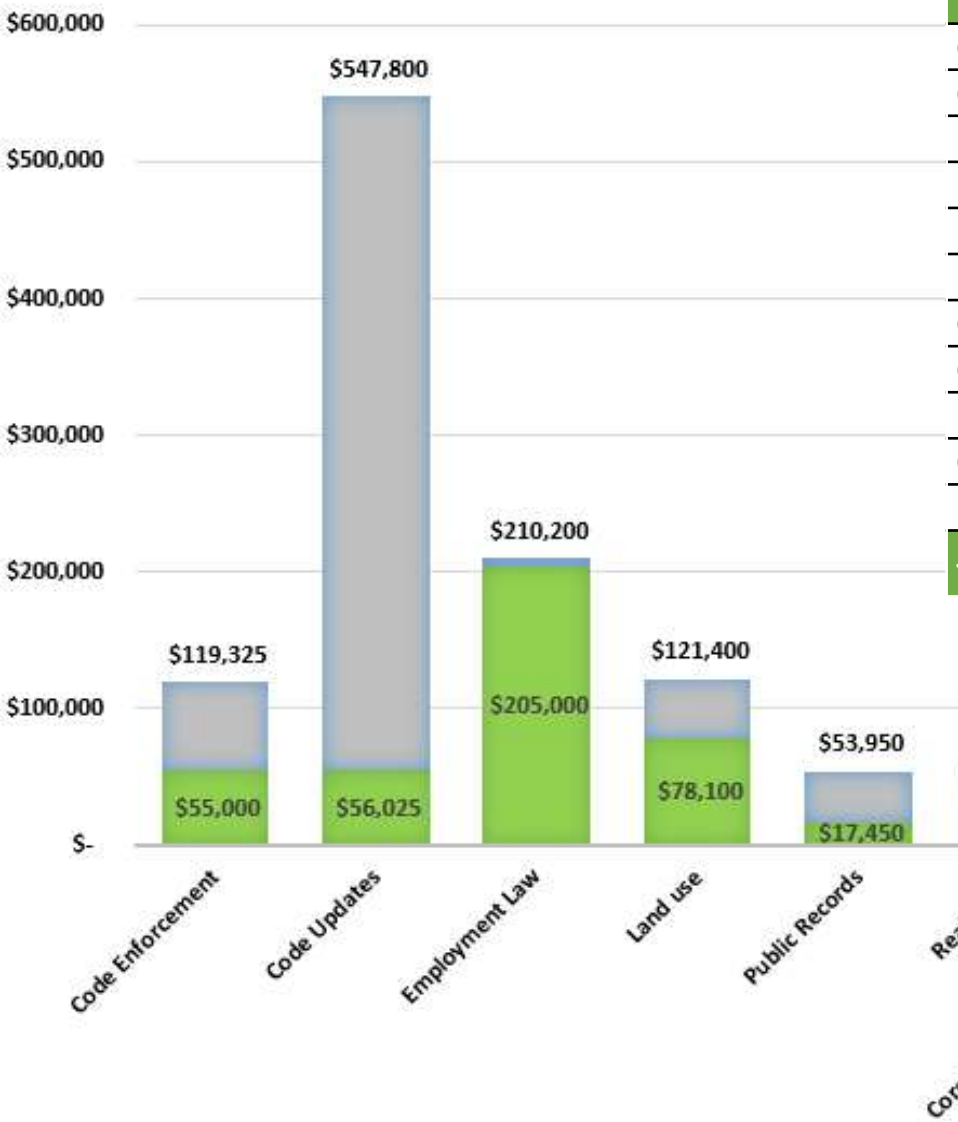
- March-August 2025 Legal Assistant-Deputy City Clerk position vacant

Legal Department Costs

Description	2021	2022	2023	2024	2025	2026
In-House Legal	**$579,109**	**$616,825**	**$439,764**	**$168,391**	**$284,712**	**$346,614**
Outside Unusual Items					$90,539	
Outside Budget (Remaining)					$253,547	$186,000
2026 Additional Request						$383,000
Outside Counsel Total	**$42,028**	**$160,408**	**$344,806**	**$693,895**	**$344,086**	**$569,000**
Total Legal	$621,136	$777,233	$784,570	$862,286	$628,799	$915,614
Total (Adjusted to 2025)	***$776,097***	***$928,194***	***$860,735***	***$893,162***	***$628,799***	***$891,844***

2023 included $83k vacation payouts due to staff departing the City
2024 Deputy City Clerk-Legal Assistant position placed as Internal for budget purposes

Proposed and Needed Funds



Legal Core Function	Needed Funds	Proposed Funds
Code Enforcement	$119,325	$55,000
Code Updates	$ 547,800	$56,025
Employment Law	$210,200	$205,000
Land use	$121,400	$78,100
Public Records	$53,950	$17,450
Real Estate	$53,950	$24,900
Core Legal Documents/Contracts	$124,500	$45,125
Council/Legislative	$58,100	$10,000
Executive/Administration	$ 65,100	$30,000
Civil Litigation	$ 7,000	$5,000
Environmental/Utilities	$57,300	$42,400
Total	**$1,418,625**	**$569,000**

Request

- **Background**: From 2022 to present, the municipal legal landscape has increased in complexity while the City's Legal Department budget has been reduced.

- **Request**: To enable support of City functions, allocate an additional $383,000 for outside counsel. Delay all other projects and programs involving Legal Department until 2027.

- **Additional Request**: To enable support of an emergent land use issue, allocate an additional $50,000 for outside counsel.

Exhibit: Legal Department Workload & Outside Counsel Overview

Dena Burke
City Attorney

Legal Department

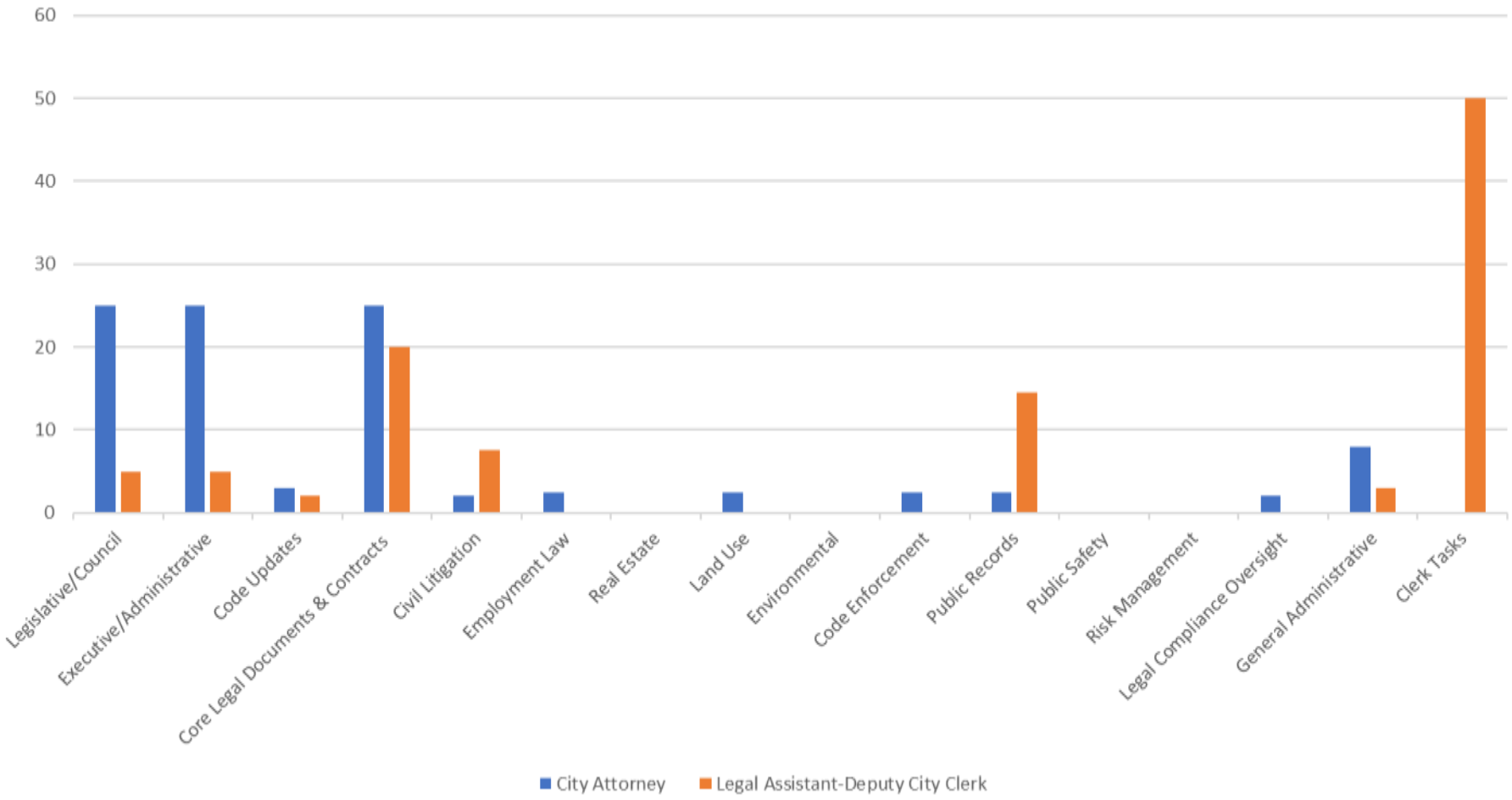
Dena Burke
City Attorney

Robert Thrall
Legal Assistant-
Deputy City
Clerk

Legal Department Core Functions

1. Legislative/Council
2. Executive/Administrative
3. Code Updates
4. Core Legal Documents & Contracts
5. Civil Litigation
6. Employment Law
7. Real Estate
8. Land Use
9. Environmental
10. Code Enforcement
11. Public Records
12. Public Safety
13. Risk Management
14. Legal Compliance Oversight
15. General Administrative

Percentage of Time Per-Week Per-Core Function



Legal Department Core Functions

Council/Legislative

- Advise Council, Committees, and Commissions on legal issues
- Attend and provide counsel and act as parliamentarian at Council Meetings, Committee Meetings, some Commissions, and Executive Sessions
- Provide legal opinions (oral and written)

Results & Why

- Immediate risk and financial liability avoided or mitigated
- Policy decisions comply with state and federal law
- Elected officials avoid conflicts of interest and ethics violations

Percentage of Time Per-Week

- City Attorney = 25%
- Legal Asst-Deputy City Clerk = 5%

Legal Department Core Functions

Executive/Administrative

- Advise Mayor, City Administrator, and Department Heads
- Provide legal opinions (oral and written)
- Provide daily legal advice to all departments
- Review policies and procedures for legal compliance
- Assist with triaging emergent legal issues
- Monitor and provide advice on federal policy changes and litigation

Results & Why

- Immediate risk and financial liability avoided or mitigated
- Policy decisions comply with state and federal law
- Elected officials avoid conflicts of interest and ethics violations

Percentage of Time Per-Week

- City Attorney = 25%
- Legal Asst-Deputy City Clerk = 5%

Legal Department Core Functions

Municipal Code Updates & Advice

- Review municipal code and answer questions from Department Heads, staff, and elected officials
- Update municipal code based on emerging case law, legislative changes, and best practices
- Ensure code aligns with community goals

Results & Why

- Improves clarity and usability
- Supports long-term goals
- Addresses new issues
- Makes expectations clear

Percentage of Time Per-Week

- City Attorney = 3%
- Legal Asst-Deputy City Clerk = 2%

Legal Department Core Functions

Core Legal Documents and Contracts

- Draft and review ordinances, resolutions, motions, and agenda bills
- Ensure compliance with federal, state, and local laws
- Draft, review, and negotiate contracts
- Draft and negotiate interlocal agreements
- Review RFPs/RFQs, bid documents, and procurement processes
- Review professional service agreements

Results & Why

- Ordinances and resolutions are lawful and enforceable
- Contract terms protect the City
- Contracts comply with procurement laws
- Poorly drafted contracts can cost the City and taxpayers

Percentage of Time per-Week

- City Attorney = 25%
- Legal Asst-Deputy City Clerk = 20%

Legal Department Core Functions

Civil Litigation

- Represent the City in litigation or oversee outside counsel in litigation
- Manage and oversee cases assigned to WCIA
- Manage discovery and searches
- Manage or directly involved in deposition and trial preparation
- Track litigation risk and trends
- Evaluate and respond to claims for damages

Results & Why

Protects City's liability

Ensures stances in litigation aligns with City political policies

Percentage of Time Per-Week

- City Attorney = 2%
- Legal Asst-Deputy City Clerk = 7.5%

Legal Department Core Functions

Employment Law

- Advise on hiring, discipline, investigations, and termination
- Support and manage outside counsel in collective bargaining
- Review employment policies
- Provide counsel on discrimination, wage/hour, ADA, FMLA, etc.
- Review and assist with understanding legal ramifications of collective bargaining agreements
- Assist with drafting personnel policies and memoranda of understanding with unions
- Attend negotiations and provide advise on collective bargaining agreements

Results & Why

- Mistakes head to costly lawsuits, potentially causing morale and reputation issues

Percentage of Time Per-Week

- City Attorney = 2.5%
- Legal Asst-Deputy City Clerk = 0%

Legal Department Core Functions

Real Estate

- Advise on purchase, sale, or lease agreements for real property
- Draft and negotiate real estate agreements
- Coordinate regarding planning, public works, and economic development

Results & Why

- Reduced legal and financial risk
- Ensure project timeline
- Improved community outcomes

Percentage of Time Per-Week

- City Attorney = <1%
- Legal Asst-Deputy City Clerk = 0%

Legal Department Core Functions

Land Use

- Advise on land use decisions and quasi-judicial matters
- Review and draft development agreements
- Support Growth Management Act compliance
- Defend land use appeals
- Support annexations
- Support legal issues regarding development and zoning issues

Results & Why

- Land use litigation is common and expensive
- Ensure City controls its own destiny in terms of zoning, building, structure as much as possible within confines of the law

Percentage of Time Per-Week

- City Attorney = 2.5%
- Legal Asst-Deputy City Clerk = 0%

Legal Department Core Functions

Environmental Law

- Guides compliance with state and federal environmental laws
- Support stormwater and water-quality programs
- Advises on climate, sustainability, and natural-resource policies
- Represents City in environmental enforcement and litigation

Results & Why

- Reduces regulatory and litigation risk
- Protection of public health and natural resources
- Stronger environmental stewardship
- Improved defensibility of city decisions

Percentage of Time Per-Week

- City Attorney = 0%
- Legal Asst-Deputy City Clerk = 0%

Legal Department Core Functions

Code Enforcement

- Provide legal advice on all aspects of code enforcement matters
- Represent the City in code enforcement appeals, requests for court ordered abatement, and all matters before the Hearing Examiner
- Review enforcement orders and compliance agreements
- Support code updates to ensure best practices in code enforcement procedures
- Review and update Hearing Examiner Rules of Procedures

Results & Why

- Enforcement actions follow due process and are legally defensible
- Compliance to ensure public safety and aesthetic

Percentage of Time Per-Week

- City Attorney = 2.5%
- Legal Asst-Deputy City Clerk = 0%

Legal Department Core Functions

Public Records

- Advise on Public Records Act compliance
- Review responsive records to provide advise on exemptions and redactions
- Oversee response to complex or high-risk records requests
- Defend PRA litigation, including lawsuits and injunction requests
- Provide advice and training on records management best practices

Results & Why

- Mistakes lead to fines, lawsuits, and public mistrust
- PRA lawsuits not covered by WCIA Insurance
- $100 per-document per-day, plus attorney's fees

Percentage of Time Per-Week

- City Attorney = 2.5%
- Legal Asst-Deputy City Clerk = 14.5%

Legal Department Core Functions

Public Safety

- Oversee prosecution and public defender contracts to ensure compliance and solid performance
- Ensure compliance with new public defender standards
- Work with and assist contract prosecutor in drafting complex motions
- Advise police on legal issues and interpretation of state and local laws
- Manage outside counsel and case posture in King County Inquests regarding officer involved deaths

Results & Why

- Ensues constitutional policing, proper use of force, and legally sound prosecutions.
- Errors trigger civil rights lawsuits or federal oversight

Percentage of Time Per-Week

- City Attorney = <1%
- Legal Asst-Deputy City Clerk = 0%

Legal Department Core Functions

Risk Management

- Identify liability exposure
- Advise on insurance and indemnification issues
- Develop preventative strategies
- Develop staff trainings on legal issues to provide guidance and advice on best practices
- Primary WCIA delegate

Results & Why

- Proper risk management saves the City and taxpayers money and prevents crises

Percentage of Time Per-Week

- City Attorney = <1%
- Legal Asst-Deputy City Clerk = 0%

Legal Department Core Functions

Legal Compliance Oversight

- Track legislative changes
- Track case law updates
- Code and policy maintenance
- Template and form management
- Monitor emerging legal issues
- Track federal, state, and regional regulatory trends
- Drafting internal guidance for departments
- Reviewing department policies for legal sufficiency
- Preparing legal update briefings for staff and leadership
- Creating trainings for staff to ensure best practices

Results & Why

- Builds a city that is efficient, consistent, and reliable with strong legacy knowledge

Percentage of Time Per-Week

- City Attorney = 2%
- Legal Asst-Deputy City Clerk = 0%

Legal Department Core Functions

General Administrative

- General file management
- Invoice processing
- Administrative paperwork
- Returning phone calls and emails
- Budget management
- Routine internal mandatory trainings and meetings
- Supervising and mentoring staff in the Legal Department

Results & Why

- Compliance with city rules and policies

Percentage of Time Per-Week

- City Attorney = 8%
- Legal Asst-Deputy City Clerk = 3%

When Outside Support is Helpful

- Specialized expertise
- Independence and objectivity
- Support for major transactions and development projects
- Access to robust resources
- Litigation power
- Surge capacity for special projects
- Bandwidth support to ensure timely legal support and review to all City Departments

2025-2026 Biennial Budget Amendment & Revenue Sources

Council Meeting
April 13, 2026

2025-2026 Budget Amendments

- The City is asking for an amendment related to the following items (see AB26-017 Exhibit 2: Amendment Request Table):
  - **Administrative Services – General Fund (#001)**
    - **Ongoing:** Outside Legal Expenditures of $383,000 (various items)
    - **One-time:** Outside Legal Expenditures of $50,000 (land use)

Proposed Funding Sources

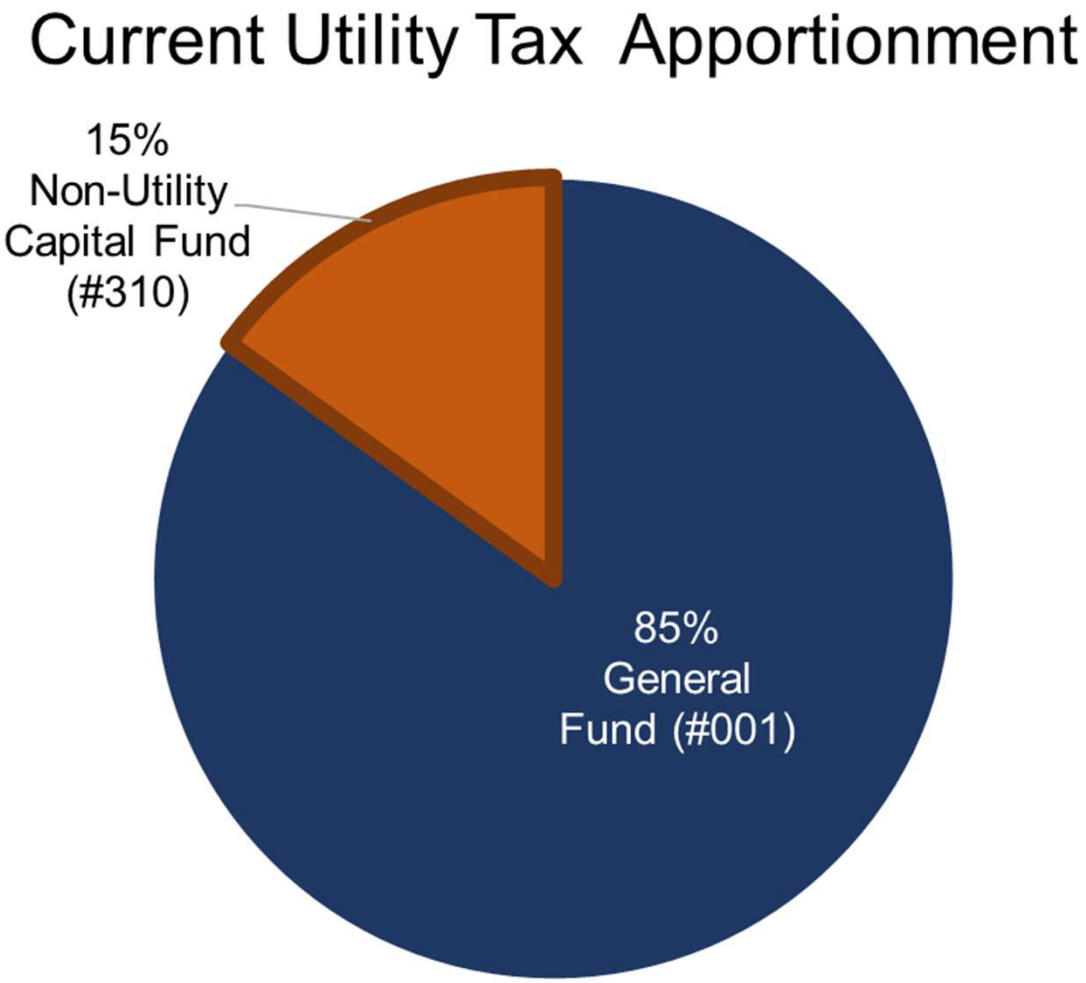
Non-Utility Capital Projections: 2026 - 2030

Description	City Funds	External Funds	Total	City Funds Annual Average
Restricted Street, Bridge, and Sidewalk Taxes	$ 6.9	$ -	$ 6.9	$ 1.4
Restricted Capital Taxes - REET	$ 5.8	$ -	$ 5.8	$ 1.2
Utility Tax	$ 1.6	$ -	$ 1.6	$ 0.3
Recurring Construction Sales Tax	$ 1.3	$ -	$ 1.3	$ 0.3
Non-Recurring Construction Sales Tax	$ 1.3	$ -	$ 1.3	$ 0.3
Grants & Intergovernmental Revenue	$ -	$ 10.8	$ 10.8	$ -
Bond Issuances	$ -	$ 8.8	$ 8.8	$ -
Miscellaneous Sources	$ 0.8	$ -	$ 0.8	$ 0.2
Total Sources	**$ 17.7**	**$ 19.6**	**$ 37.3**	**$ 3.5**
Street, Bridge, and Sidewalk Renewal Programs	$ 6.1	$ -	$ 6.1	$ 1.2
Park Renewal Programs	$ 1.3	$ 2.1	$ 3.4	$ 0.3
Facility Renewal Programs	$ 1.6	$ -	$ 1.6	$ 0.3
Total Capital Renewal Programs	**$ 9.0**	**$ 2.1**	**$ 11.1**	**$ 1.8**

Proposed Funding Sources

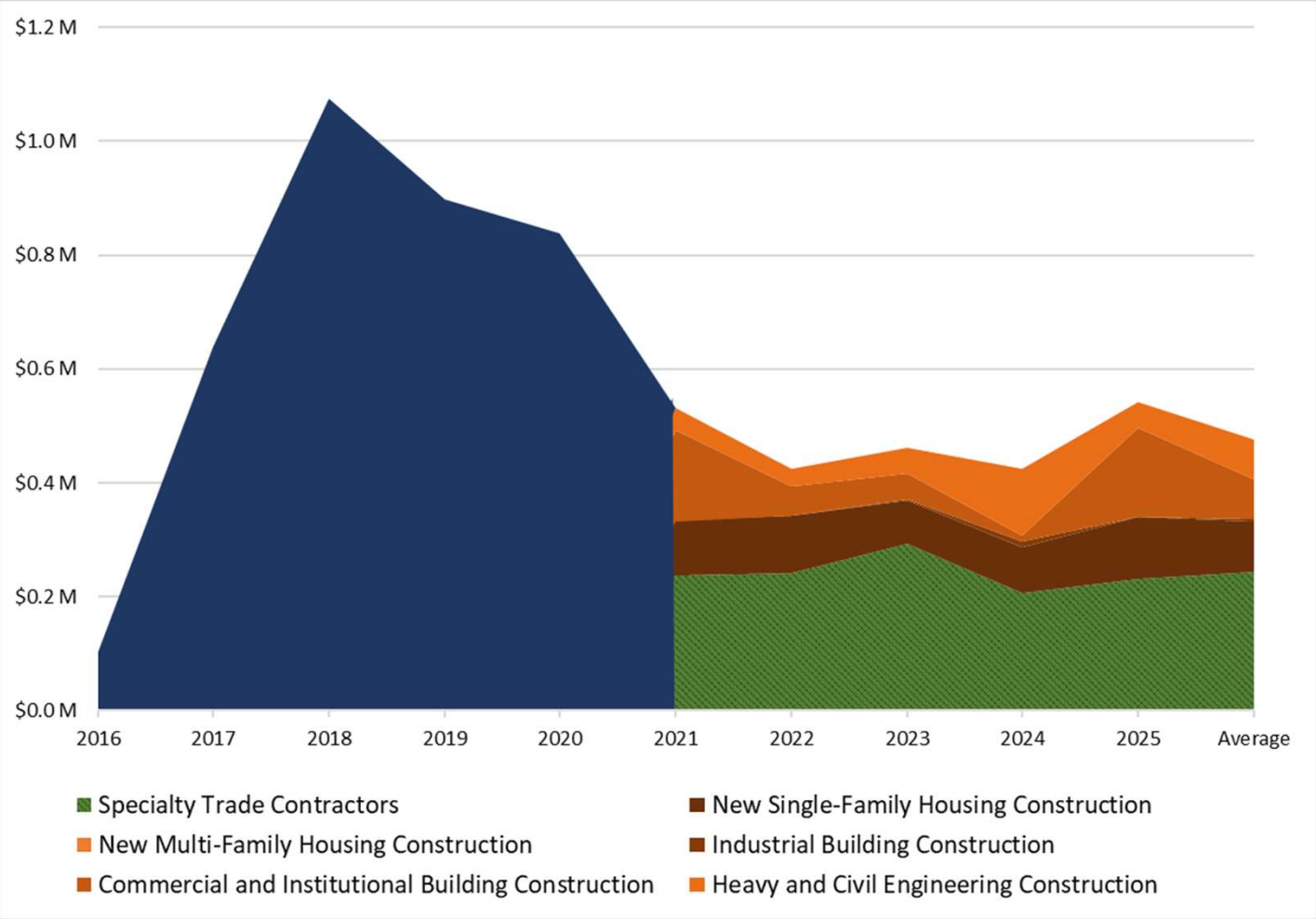
Utility Tax Revenue

- Utility Taxes are a **consistent and predictable unrestricted revenue stream**, suited to support the General Fund (#001).
- Administration proposes **assigning all Utility Tax Revenue within the General Fund (#001).**



Proposed Funding Sources

Construction Sales Tax



Proposed Funding Sources

Recurring Construction Sales Tax

- Sales tax from “Specialty Trade Contractors” is defined, in part, as construction that is “usually subcontracted from establishments of the general contractor type or for-sale builders, but **especially in remodeling and repair construction**.”

- This revenue is considered Recurring and appropriate to fund ongoing General Fund (#001) obligations.

Proposed Funding Sources

Non-Utility Capital Projections: 2026 - 2030

Description	City Funds	External Funds	Total	City Funds Annual Average
Restricted Street, Bridge, and Sidewalk Taxes	$ 6.9	$ -	$ 6.9	$ 1.4
Restricted Capital Taxes - REET	$ 5.8	$ -	$ 5.8	$ 1.2
Utility Tax	$ -	$ -	$ -	$ -
Recurring Construction Sales Tax	$ -	$ -	$ -	$ -
Non-Recurring Construction Sales Tax	$ 1.3	$ -	$ 1.3	$ 0.3
Grants & Intergovernmental Revenue	$ -	$ 10.8	$ 10.8	$ -
Bond Issuances	$ -	$ 8.8	$ 8.8	$ -
Miscellaneous Sources	$ 0.8	$ -	$ 0.8	$ 0.2
Total Sources	**$ 14.8**	**$ 19.6**	**$ 34.4**	**$ 3.0**
Street, Bridge, and Sidewalk Renewal Programs	$ 6.1	$ -	$ 6.1	$ 1.2
Park Renewal Programs	$ 1.3	$ 2.1	$ 3.4	$ 0.3
Facility Renewal Programs	$ 1.6	$ -	$ 1.6	$ 0.3
Total Capital Renewal Programs	**$ 9.0**	**$ 2.1**	**$ 11.1**	**$ 1.8**

Thank You

www.snoqualmiewa.gov

Council Agenda Bill

AB Number

AB26-016

Agenda Bill Information

Title*

Ordinance Repealing Ordinance 1296 Section 8 and Res

Action*

Motion

Council Agenda Section

Ordinance

Council Meeting Date*

04/27/2026

Staff Member

Drew Bouta

Department*

Finance

Committee

Finance and Administration

Committee Date

04/07/2026

Exhibits

Packet Attachments - if any

Drag and drop up to **10** files here to upload or Choose files

Files (6 uploaded)

x2 Ordinance 1076.pdf	144.73KB
x3 Resolution 1255.pdf	121.51KB
x4 Ordinance 1135.pdf	115.85KB
x5 Ordinance 1285.pdf	1.67MB
x6 Ordinance 1296.pdf	3.48MB
x1 Ordinance Repealing Ordinance 1296 Section 8 and Resolution 1255 Section 2(B)...	38.21KB

Click here to review attachments.

Summary

Introduction*

Brief summary.

This ordinance repeals references in a prior ordinance and resolution designating 3% of the City's total 9% utility tax rate to particular funds. The purpose is to leave the City's Financial Management Policy as the sole authority designating where (i.e., what fund) utility taxes are recorded.

Proposed Motion

Motion authorizing the Mayor to sign the ordinance repealing Ordinance 1296 § 8 and Resolution 1255 § 2(B)(3).

Background/Overview*

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

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On January 24, 2011, Snoqualmie City Council adopted Ordinance 1076 which increased utility taxes on solid waste and the City's combined utility by 3%, from 6% to 9%, to pay for the bonded indebtedness of City Hall. Because the bonded indebtedness of City Hall was expected to fully retire by 2021, Ordinance 1076 also set an expiration of the 3% utility tax increase for the same date. On June 9, 2014, Snoqualmie City Council approved Resolution 1255 creating a Street Overlay Reserve Fund with the goal of accumulating resources to pay for street resurfacing projects. Resolution 1255 also directed the Finance Director to transfer the 3% utility tax increase into the Street Overlay Reserve Fund once the bonded indebtedness of City Hall was fully retired. The complementary Ordinance 1135, approved by City Council on July 28, 2014, repealed the expiration date on the 3% utility tax increase, thus ensuring that the transfer of the 3% utility tax increase into the Street Overlay Reserve Fund would occur.

On September 29, 2019, Snoqualmie City Council adopted Ordinance 1220 amending the 2019-2020 Biennial Budget which transferred funds from the Street Overlay Reserve Fund to the Transportation Capital Fund and closed the Street Overlay Reserve Fund. In a related action, on December 12, 2022, Snoqualmie City Council adopted Ordinance 1272 amending the 2021-2022 Biennial Budget which renamed the Transportation Capital Fund to the Non Utility Capital Fund. These two ordinances together meant that the 3% utility tax increase would be deposited into the Non-Utility Capital Fund (#310) to pay for street resurfacing projects.

On January 26, 2024, Snoqualmie City Council adopted Ordinance 1285 establishing a 0.1% sales and use tax within the boundaries of the Snoqualmie Transportation Benefit District (TBD) for the purpose of paying for transportation improvements, such as street resurfacing projects. Revenue from the 0.1% sales and use tax was designated for the Non-Utility Capital Fund (#310) which was intended to allow the City to move a proportion of the 3% utility tax increase to the General Fund (#001) to offset inflationary increases experienced by that fund.

On October 7, 2024, Snoqualmie City Council adopted Ordinance 1296 approving the 2025-2026 Biennial Budget of which Section 8 (1296 § 8) of the ordinance apportioned the 3% utility tax increase with 1.35% going to the Non-Utility Capital Fund and 1.65% going to the General Fund.

Analysis*

The goal of this ordinance is to repeal Ordinance 1296 § 8 and Resolution 1255 § 2(B)(3) which would leave the City's Financial Management Policy as the sole authority designating where utility taxes are recorded. The approval of this ordinance would repeal the following language:

Ordinance 1296 § 8: Reduction in Utility Tax Transferred. The 3% utility tax on the City's combined utilities and solid waste addressed in Ordinance No. 1135 will be shared between the General Fund (#001) and the Non-Utilities Capital Fund (#310), with the General Fund (#001) receiving 1.65% and the Non-Utilities Capital Fund (#310) receiving 1.35% of the utility tax relating to the City's combined utilities and solid waste.

Resolution 1255 § 2(B)(3): Beginning in 2020 or as soon as the City Hall debt is discharged, and subject to SMC Section 5.06.080.D, SMC 5.06.120.C and any future City Council decision taken pursuant to Section 5 of Ordinance No. 1076 concerning whether or not to earlier sunset the 3% utility tax increase, the Finance Officer shall annually transfer the incremental 3% utility tax increase proceeds into the Street Overlay fund.

Budgetary Status *

This action has complex budgetary implications.

Budget Summary

Please see the related Biennial Budget amendment, which details the impact on both the General Fund (#001) and the Non-Utility Capital Fund (#310), for more information.

Fiscal Impact

Amount of Expenditure

$

Amount Budgeted

$

Appropriation Requested

$

Fiscal Impact

Screenshot below is an image of the budget summary table.

Style B I U Open Sans 18 A

Comments:

ORDINANCE NO. XXXX

AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON REPEALING ORDINANCE 1296 § 8 AND RESOLUTION 1255 § 2(B)(3) REGARDING UTILITY TAX FUND DESIGNATIONS; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, on January 24, 2011, the Snoqualmie City Council adopted Ordinance No. 1076; and

WHEREAS, Ordinance No. 1076 increased utility taxes on solid waste and City's combined utility by 3%, from 6% to 9%, to provide additional revenue to pay for general obligation bonded indebtedness for Snoqualmie City Hall; and

WHEREAS, because the bonds for the City Hall were anticipated to be fully retired by March 2021, Ordinance 1076 also provided that the 3% utility tax increase would expire, and the applicable utility rate return to 6%, effective March 1, 2021; and

WHEREAS, on June 9, 2014, the City Council adopted Resolution No. 1255, which created the Street Overlay Reserve Fund, whose purpose was to accumulate resources to pay for street overlay projects; and

WHEREAS, Resolution No. 1255 also provided that, beginning in 2020 or as soon as the City Hall debt was discharged, and any future City Council decision concerning whether or not to allow the 3% utility tax increase to expire, the Finance Director would annually transfer the incremental 3% utility tax increase proceeds into the Street Overlay Reserve Fund; and

WHEREAS, on July 28, 2014, the City Council adopted Ordinance 1135 repealing the expiration of the 3% utility tax increase in its entirety so that the proceeds of the 3% tax increase could be transferred to the Street Overlay Reserve Fund after the City Hall bonded indebtedness was fully retired; and

WHEREAS, on September 29, 2019, the City Council adopted Ordinance 1220 amending the 2019-2020 Biennial Budget, which among other changes, transferred funds from the Street Overlay Reserve Fund to the Transportation Capital Fund and closed the Street

Overlay Reserve Fund; and

WHEREAS, the City Hall bonded indebtedness was fully retired by the refunding of the 2011 Limited Tax General Obligation (LTGO) Bond in July 2021; and

WHEREAS, on December 12, 2022, the City Council adopted Ordinance 1272 amending the 2021-2022 Biennial Budget, which among other changes, renamed the Transportation Capital Fund to the Non-Utility Capital Fund; and

WHEREAS, on January 26, 2024, the City Council adopted Ordinance 1285 establishing a 0.1% sales and use tax within the boundaries of the Snoqualmie Transportation Benefit District (TBD) for the purpose of financing the costs associated with transportation improvements, with the revenue accrued from the tax designated for the Non-Utility Capital Fund; and

WHEREAS, on October 7, 2024, the City Council adopted Ordinance 1296 approving the 2025-2026 Biennial Budget which in Section 8 of the ordinance apportioned the 3% utility tax increase from Ordinance 1076 between the Non-Utility Capital Fund and General Fund with 1.35% going to the Non-Utility Capital Fund and 1.65% going to the General Fund; and

WHEREAS, the City Council seeks to repeal all references in prior ordinances and resolutions designating the 3% utility tax increase from Ordinance 1076 to particular funds after the bonded indebtedness for Snoqualmie City Hall was paid; and

WHEREAS, the City Council also seeks to leave the City's Financial Management Policy as the sole authority designating where (i.e., what fund) utility taxes are recorded.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SNOQUALMIE, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Repeal of Ordinance 1296 § 8. Section 8 of Ordinance 1296 is hereby repealed.

Section 2. Repeal of Resolution 1255 § 2(B)(3). Section 2(B)(3) of Resolution 1255 is hereby repealed.

Section 3. Effective Date. This ordinance shall be effective five days after publication as provided by law.

Section 4. Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk or the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance, section, or subsection numbering.

Section 5. Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

PASSED by the City Council of the City of Snoqualmie, Washington, this 27th day of April 2026.

_____
James Mayhew, Mayor

ATTEST:

_____
Robert Thrall, Interim City Clerk

APPROVED AS TO FORM:

_____
Dena Burke, City Attorney

ORDINANCE NO. 1076

AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON, INCREASING THE TAX RATE FOR SOLID WASTE, WATER AND SEWER UTILITIES TO NINE PERCENT (9%), ADDING A PROVISION WAIVING ANY DEDUCTION NOT TAKEN AT THE TIME OF FILING OF TAX RETURN AND PAYMENT OF TAX, REQUIRING CONCURRENT PROTEST AT TIME OF PAYMENT OF TAX AS CONDITION OF CLAIM FOR REFUND AND AMENDING SECTIONS 5.06.080, 5.06.120, 5.06.140 AND 5.06.170 OF THE SNOQUALMIE MUNICIPAL CODE

WHEREAS, the City finds substantial need for a 3% increase of the rate of the utility tax imposed under chapter 5.06 of the Snoqualmie Municipal Code from 6% to 9% on certain utilities in order to finance certain capital facility projects, and

WHEREAS, the 3% increase should sunset on March 1, 2021, unless City Council determines to reduce the tax rate prior to that date or a subsequent City Council determines to make the increase permanent, and

WHEREAS, deductions from gross income of a business not claimed at the time of filing of a tax return and payment of the tax should be deemed waived, and

WHEREAS, it would promote the public health, safety and welfare to amend sections 5.06.080, 5.06.120 and 5.06.140 as set forth below, now, therefore, be it

ORDAINED by the City Council of the City of Snoqualmie, Washington, as follows:

Section 1. Section 5.06.080 of the Snoqualmie Municipal Code is hereby amended to read as follows:

5.06.080 Solid waste collection.

A. "Solid waste collection services" means receiving solid waste for transfer, processing, treatment, storage, or disposal including, but not limited to, all collection services, public or private dumps, transfer stations, and similar operations.

B. "Solid waste" means garbage, trash, rubbish, or other materials discarded as worthless or not economically viable for further use,

Adopted: January 24, 2011
Published: January 26, 2011
Effective Date: February 1, 2011

infectious, hazardous, or toxic wastes, and recyclable or reusable materials collected, in whole or in part, for recycling or salvage.

C. The rate of tax imposed by this section on businesses engaged in the business of solid waste collection service shall equal nine percent of the total gross income from such business conducted within the city of Snoqualmie.

D. The rate of tax imposed by this chapter on businesses engaged in the business of solid waste collection service shall equal six percent of the total gross income from such business conducted within the city of Snoqualmie effective March 1, 2021.

Section 2. Section 5.06.120 of the Snoqualmie Municipal Code is hereby amended to read as follows:

5.06.120 Water and sewer services.

A. "Water and sewer services" means the selling or furnishing of water and the furnishing of sewage services to customers in the city of Snoqualmie. Water service includes Class A reclaimed water service. Sewer service includes both sanitary and storm sewer services.

B. The rate of tax imposed by this chapter on businesses engaged in means the selling or furnishing of water and the furnishing of sewer services shall equal nine percent of the total gross income from such business conducted within the city of Snoqualmie.

C. The rate of tax imposed by this section on businesses engaged in the business of the selling or furnishing of water and the furnishing of sewage services shall equal six percent of the total gross income from such business conducted within the city of Snoqualmie effective March 1, 2021.

Section 3. Section 5.06.140 of the Snoqualmie Municipal Code is hereby amended to read as follows:

5.06.140 Deductions.

A. There may be deducted from the total gross income, upon which the fee or tax is computed, revenues derived from business which the city is prohibited from taxing under the constitutions or laws of the state of Washington or the United States or any ordinance of the city.

B. There may be deducted from the total gross income upon which the fee or tax is computed the amount of state excise taxes imposed directly upon persons using the utility services and collected in trust for payment to the state by the utility company.

C. Telephone businesses and wireless telephone and pager service businesses may deduct:

1. That portion of the gross income derived from charges to another telecommunications company, as defined in RCW 80.04.010, for

connecting fees, switching charges, or carrier access charges relating to intrastate toll telephone services.

2. Charges by a taxpayer engaging in a telephone business to a telecommunications company, as in RCW 80.04.010, for telephone service, which the purchaser buys for the purpose of resale.

3. Adjustments made to a billing or to a customer account or to a telecommunications company accrual account in order to reverse a billing or charge that had been made as a result of third-party fraud or other crime and was not properly a debt of a customer.

4. Wireless companies that keep their regular books of account on an accrual basis for credit losses actually sustained by a taxpayer.

D. Any deduction to which a taxpayer may be entitled that not taken at the time of filing of the tax return and payment of the tax shall be deemed waived.

Section 4. Section 5.06.140 of the Snoqualmie Municipal Code is hereby amended to read as follows:

5.06.170 Overpayment of tax.

A. If upon receipt of an application for refund for any tax paid under protest, the finance officer determines that the amount of tax penalty or interest paid is in excess of that properly due, the excess amount shall be credited to the taxpayer's account or shall be refunded to the taxpayer. no refund or credit shall be made for taxes, penalties, or interest paid more than one year prior to the beginning of the calendar year in which the refund application is made or examination of records is completed. No refund or credit shall be made for tax paid without concurrent protest.

B. Refunds shall be made by means of voucher approved by the finance officer and by the issuance of a city check or warrants drawn upon and payable from such funds as the city may provide.

C. Any final judgment for which a recovery is granted by any court of competent jurisdiction for tax, penalties, interest, or cost paid by any person shall be paid in the same manner as provided in subsection C of this section upon the filing with the finance officer a certified copy of the order or judgment of the court.

D. For refunds or credits of amounts paid or the recovery allowed to a taxpayer, the city shall pay no interest.

Section 5. The revenues derived from the 3% increases to certain utility tax rates imposed by Sections 1 and 2 of this ordinance shall be devoted exclusively to capital facilities projects, specifically retirement of the remaining obligation in the approximate

amount of two million dollars for the cost of construction of the City Hall at 38624 S.E. River Street completed in December 2009. The Finance Officer shall advise City Council of the retirement of this obligation if it occurs sooner than March 1, 2021, for City Council to consider whether the 3% increases should sunset or should be made permanent to finance additional capital facilities projects.

Section 6. This ordinance shall be effective from and its adoption and the expiration of five days after its publication, as provided by law.

PASSED by the City Council of the City of Snoqualmie, Washington, this 24th day of January, 2011.

Matthew R. Larson, Mayor

Attest:

Jodi Warren, MMC, City Clerk

Approved as to form:

Patrick B. Anderson, City Attorney

RESOLUTION NO. 1255

A RESOLUTION OF THE CITY OF SNOQUALMIE, WASHINGTON APPROVING A PLAN AND FUNDING MECHANSIMS TO PAY FOR FUTURE STREET OVERLAYS AND OTHER PURPOSES APPROVED BY THE CITY COUNCIL; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City of Snoqualmie has certain unfunded street overlay projects in its Capital Improvement plan; and

WHEREAS, the street overlay projects do not qualify for federal or state grant programs because they are residential or collector streets; and

WHEREAS, in March, 2011 the City Council adopted Ordinance No. 1076, which authorized a 3% increase in utility taxes, from 6% to 9%, to pay for certain capital facilities projects including retirement of the remaining outstanding debt on City Hall; and

WHEREAS, the City desires to establish a plan to fund these improvements; and

WHERESA, the City desires to create a separate fund into which monies are to be deposited on a regular basis to provide for the accumulation of monies anticipated to be needed to pay for certain unfunded street overlay projects in the Capital Improvement Plan, as well as for such other projects anticipated to be needed from time to time and as may be approved by the City Council;

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

Section 1. Street Overlay Reserved Fund Created. A new fund designated "Street Overlay Reserve" is herby created in the City's general fund. The purpose of this fund is to accumulate resources to pay for street overlay projects, as well as such other projects (related or otherwise) as may be approved by the City Council.

Section 2. Funding of Street Overlay Reserve Fund. The Street Overlay Reserve Fund shall be funded as follows:

A. Within __ days of this Resolution, the Finance Officer shall transfer $750,000, from existing general fund reserves into the Street Overlay Fund.

B. The Finance Officer shall make additional, future transfers into the Street Overlay Reserve Fund as follows:

1. The Finance Officer shall transfer $100,000 at the conclusion of each calendar year from the City Real Estate Tax Fund into the Street Overlay Reserve Fund.

2. Following Transportation Benefit District Board approval, and beginning in June 2018 or as soon as sufficient funds are accumulated to match prospective construction grants for rebuild of the Snoqualmie Parkway, the Finance Officer shall transfer annual receipts from the Transportation Benefit District into the Street Overlay Reserve or annually earmark such receipts for such an appropriation as needed. The City Council will seek District Board approval for this action as soon as practicable.

3. Beginning in 2020 or as soon as the City Hall debt is discharged, and subject to SMC Section 5.06.080.D, SMC 5.06.120.C and any future City Council decision taken pursuant to Section 5 of Ordinance No. 1076 concerning whether or not to earlier sunset the 3% utility tax increase, the Finance Officer shall annually transfer the incremental 3% utility tax increase proceeds into the Street Overlay fund.

4. Beginning in 2020 or when the City interfund loan to the Jeanne Hansen Park project is repaid, the Finance Officer shall annually transfer an amount equivalent to the annual Jeanne Hanser Park project interfund loan payment ($70,000) into the Street Overlay Fund. Said deposit to be transferred from the Real Estate Tax Fund.

Section 3. Revenue Sources – Restrictions. The use of any revenue that, prior to transfer into the Street Overlay Reserve Fund, was subject to legal use restrictions such as those restrictions identified in Chapter 82.45 RCW, shall comply with all applicable rules, regulations, laws and court decisions regarding those revenue sources at the time of their expenditure. The use of any revenues that were not legally restricted prior to transfer into the Street Overlay Fund, such as general fund revenue or other unrestricted revenues, shall remain unrestricted notwithstanding deposit into the Street Overlay Reserve Fund.

Section 4. Severability. If any one or more section, subsection, or sentence of this resolution is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

Section 5. Effective Date. This resolution shall be effective immediately.

PASSED by the City Council of the City of Snoqualmie, Washington, on this 9th day of June 2014.

Matthew R. Larson, Mayor

Attest:

Jodi Warren, MMC City Clerk

Approved as to form:

Bob C. Sterbank, City Attorney

ORDINANCE NO. 1135

AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON, REPEALING SECTIONS 5.06.080(D) AND 5.06.120(C) OF THE SNOQUALMIE MUNICIPAL CODE, PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, on January 24, 2011, the Snoqualmie City Council adopted Ordinance No. 1076; and

WHEREAS, Ordinance No. 1076 increased utility taxes on solid waste and City water and sewer utility charges by 3%, from 6% to 9%, to provide additional revenue to pay for general obligation bonded indebtedness for the Snoqualmie City Hall; and

WHEREAS, because the bonds for the City Hall are anticipated to be fully retired by March, 2021, Ordinance No. 1076 also provided that the 3% utility tax increase authorized therein would expire, and the applicable utility rate return to 6%, effective March 1, 2021; and

WHEREAS, the City of Snoqualmie currently has certain unfunded projects in its Capital Improvement plan; and

WHEREAS, certain street projects do not qualify for federal or state grant programs because they are residential or collector streets; and

WHEREAS, the City desires to establish a plan to fund these improvements; and

WHEREAS, on June 9, 2014 the City Council adopted Resolution No. 1255, which created the Street Overlay Reserve Fund, whose purpose is to is to accumulate resources to pay for street overlay projects, as well as such other projects as may be needed from time to time and as may be approved by the City Council; and

Adopted : July 28, 2014
Published: July 30, 2014
Effective: August 6, 2014

WHEREAS, Section 2(B)(3) of Resolution No. 1255 provided that, beginning in 2020 or as soon as the City Hall debt is discharged, and subject to SMC Section 5.06.080.D, SMC 5.06.120.C and any future City Council decision taken pursuant to Section 5 of Ordinance No. 1076 concerning whether or not to allow the 3% utility tax increase to expire, the Finance Officer shall annually transfer the incremental 3% utility tax increase proceeds into the Street Overlay Reserve Fund; and

WHEREAS, the City Council desires to repeal the expiration of the 3% tax increase provided for in Snoqualmie Municipal Code ("SMC") Sections 5.06.080(D) and 5.06.120(C), so that the proceeds of the 3% tax increase may be transferred to the Street Overlay Reserve fund after the City Hall bonded indebtedness is fully retired;

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

Section 1. – 3% Utility Tax Expiration Repealed. Sections 5.06.080(D) and 5.06.120(C) are repealed in their entirety.

Section 2. – Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

Section 3. – Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

Adopted : July 28, 2014
Published: July 30, 2014
Effective: August 6, 2014

Section 4. – Effective Date. This Ordinance shall become effective five (5) days after passage and publication, as provided by law.

PASSED by the City Council of the City of Snoqualmie, Washington, on this 28th day of July, 2014.

Matthew R. Larson, Mayor

Attest:

Jodi Warren, MMC City Clerk

Approved as to form:

Bob C. Sterbank, City Attorney

Adopted : July 28, 2014
Published: July 30, 2014
Effective: August 6, 2014

ORDINANCE NO. 1285

AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON ESTABLISHING A ONE-TENTH OF ONE PERCENT (0.1%) SALES AND USE TAX WITHIN THE BOUNDARIES OF THE SNOQUALMIE TRANSPORTATION BENEFIT DISTRICT FOR THE PURPOSE OF FINANCING THE COSTS ASSOCIATED WITH TRANSPORTATION IMPROVEMENTS IN THE DISTRICT AS AUTHORIZED BY RCW 36.73.065 AND RCW 82.14.0455; PROVIDING FOR SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Snoqualmie Transportation Benefit District (hereinafter "the District") was established pursuant to RCW 36.73 by the City Council of Snoqualmie by Ordinance No. 1061 on June 14, 2010; and

WHEREAS, under Ordinance No. 1163, passed by the Snoqualmie City Council on October 26, 2015, the City assumed the rights, powers, immunities, functions, and obligations of the District pursuant to RCW 36.73 to allow for said assumption; and

WHEREAS, the City's necessary transportation improvement projects are identified in the City of Snoqualmie's City's Six-Year Transportation Improvement Program; and

WHEREAS, Snoqualmie Municipal Code 12.26.040 provides that funds generated by the City of Snoqualmie Transportation Benefit District shall be used for transportation improvements that preserve, maintain, and operate the City's previous investments in transportation infrastructure, reduce the risk of transportation facility failure, improve safety, or reduce congestion, consistent with the requirements of RCW 36.73; and

WHEREAS, RCW 36.73.065(4)(a)(v) authorizes transportation benefit districts to impose a sales and use tax in accordance with RCW 82.14.0455 in an amount not exceeding one-tenth of

one percent (0.1%) for a period of ten (10) years upon a majority vote of the governing body of the District for the purpose of financing the transportation improvements of a district; and

WHEREAS, post-assumption of the District as provided in Snoqualmie Municipal Code 12.26.020, the Snoqualmie City Council has the authority to exercise the statutory powers set forth in RCW 36.73; and

WHEREAS, the Snoqualmie City Council has carefully considered the financial needs of the City's transportation system and the imposition of the tax and has determined that the best interests of the City and the District will be served by passing this ordinance.

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

Section 1. Findings. The City Council hereby adopts and incorporates by reference the above recitals as findings in support of this Ordinance.

Section 2. Addition of 0.1% Sales and Use Tax. The City Council, as the governing board of the City of Snoqualmie Transportation Benefit District, finds that it is in the best interest of the City and the District to impose a sales and use tax of one-tenth of one percent (0.1%), pursuant to sections 36.73.040(3)(a) 36.73.065(4)(v), and 82.14.0455 of the Revised Code of Washington for the purpose of raising revenue to acquire, invest in, construct, improve, operate, preserve, and maintain transportation improvements in the District, and to impose such sales and use tax. The sales and use tax shall be imposed for a period of ten (10) years. The tax shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 of the Revised Code of Washington, as amended, upon the occurrence of any taxable event within the boundaries of the City of Snoqualmie Transportation Benefit District.

Section 3. Description of Transportation Improvements.

The revenues from a sales and use tax may be used to acquire, invest in, construct, improve, provide, operate, preserve, maintain, and/or fund the following described transportation improvements:

A. Projects in the District identified in the City of Snoqualmie's Transportation Improvement Plan;

B. Expanded projects identified in accordance with section 36.73.160 of the Revised Code of Washington, as amended.

Section 4. Notice to Department of Revenue. The City Clerk is hereby directed to transmit this Ordinance to the Washington Department of Revenue (DOR) and to direct DOR to take all steps necessary to immediately implement and collect the tax imposed by this Ordinance.

Section 5. Effective Date**.** This Ordinance shall take effect five days after its passage and publication as provided by law.

Section 6. Severability. If any portion of this ordinance is found to be invalid or unenforceable for any reason, such finding shall not affect the validity or enforceability of any other section of this ordinance.

Section 7. Corrections by the City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk and Code Reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations, or ordinance numbering and section/subsection numbering.

PASSED by the City Council of the City of Snoqualmie, Washington on this 22nd day of January 2024.

Katherine Ross

Katherine Ross, Mayor

ATTEST:

Deana Dean, City Clerk

APPROVED AS TO FORM:

David A. Linehan
David A. Linehan (Jan 23, 2024 15:14 PST)

David Linehan, Interim City Attorney

ORDINANCE NO. 1296

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Proposed 2025-2026 Biennial Budget Ordinance Table

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

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

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

[3] Includes Human Services, Court Services, etc.

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

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

Capital Project Budget Table

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

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

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

Capital Program and Debt Service Budget Table

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

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

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

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

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

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

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

Katherine Ross

Katherine Ross, Mayor

ATTEST:

Deana Dean

Deana Dean, City Clerk

APPROVED AS TO FORM:

David S. Linehan

David Linehan, Interim City Attorney

Council Agenda Bill

AB Number

AB26-017

Agenda Bill Information

Title *

2025-2026 Budget Amendment

Action *

Motion

Council Agenda Section

Ordinance

Council Meeting Date *

04/27/2026

Staff Member

Janna Walker

Department *

Finance

Committee

Finance and Administration

Committee Date

04/07/2026

Exhibits

Packet Attachments - if any

Drag and drop up to **10** files here to upload or Choose files

Files (7 uploaded)

- x01 Amendment Ordinance.docx 534.62KB
- x02 Amendment Request Table.pdf 249.69KB
- x03 Proposed 2026 Fund Reconciliation.pdf 312.96KB
- x04 Proposed Ordinance Table.pdf 277.17KB
- x05 Budget Totals Comparison Table.pdf 234.02KB
- x06 10-Year Forecast Table.pdf 397.72KB
- x07 Presentation Slides.pdf 893.37KB

Click here to review attachments.

Summary

Introduction *

Brief summary.

This ordinance amends the 2025-2026 Biennial Budget to provide the City with the appropriation necessary to fund expected legal expenditures.

Proposed Motion

Motion authorizing the Mayor to sign the ordinance amending the 2025-2026 Biennial Budget.

Background/Overview *

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

Style | B | I | U | Open Sans | 18 | A

The 2025-2026 Biennial Budget was adopted by Ordinance No. 1296 on October 3, 2024 and amended by Ordinance No. 1309 on November 24, 2025.

A *Legal Department Workload & Outside Counsel Overview* presentation was shared with the Finance & Administration Committee on March 23, 2026, with slides included as a part of the F&A Agenda Packet.

The approval of this ordinance is dependent upon Council's approval of AB26-015 and AB26-016 which deal with the two taxes important to this ordinance.

Analysis *

The City Attorney has identified distinct outside legal needs which exceed the current amount budgeted for outside legal services by $383,000 plus an additional $50,000 for an emergent land use issue. This agenda bill seeks to increase the current 2025-2026 biennial appropriation for the Administrative Departments, a functional classification within the General Fund (#001) that contains legal, by $433,000.

Administration proposes funding this budgetary amendment through two revenue streams that have historically been dedicated to Non-Utility Capital (#310), including a portion of the sales tax collected on construction projects and the utility tax.

Construction Sales Tax: Addressed in AB26-015
Construction sales tax is currently diverted from the General Fund (#001) to the Non-Utility Capital Fund (#310) to prevent the City from relying on one-time revenues for ongoing operating expenditures. One-time revenues can include sales tax related to the build out of Snoqualmie Ridge and other new developments.

Construction sales tax revenue can be segregated into multiple buckets, including new single-family housing construction, new multi-family housing construction, industrial building construction, commercial and institutional building construction, heavy and civil engineering construction, and specialty trade contractors.

The North American Industry Classification System (NAICS) describes Specialty Trade Contractors as being "usually subcontracted from establishments of the general contractor type or for-sale builders, but especially in remodeling and repair construction." As this revenue appears to be recurring, Administration proposes depositing sales tax from specialty trade contractors into the General Fund (#001). In 2025, the City received a total of $543 thousand in construction sales tax, with $231 thousand relating to specialty trade contractors.

Utility Tax: Addressed in AB26-015 and AB26-016
Council has historically designated a proportion of the tax collected on the City's combined utilities and solid waste to transportation projects. Administration proposes eliminating this designation and depositing all utility tax collected into the General Fund (#001), as the utility tax is a consistent and predictable revenue stream, suited to supporting the City's ongoing General Fund (#001) obligations. During 2025, the amount collected and transferred to the Non-Utility Capital Fund (#310) for this commitment was $276 thousand.

Budgetary Status *

This action has complex budgetary implications.

Budget Summary

The 2025-2026 Mid-Biennium amendment ordinance, as provided for in this agenda bill, authorizes the City of Snoqualmie to spend or transfer amounts no more than $82,516,153 in 2025 and $76,453,592 in 2026 for a total of $158,969,745 across all funds and functional classifications.

Fiscal Impact

Amount of Expenditure

$ 433,000.00

Amount Budgeted

$ 10,501,026.00

Appropriation Requested

$ 433,000.00

Fiscal Impact

Screenshot below is an image of the budget summary table.

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Comments:

ORDINANCE NO. XXXX

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

WHEREAS, the City of Snoqualmie is a non-charter optional municipal code city as provided in Title 35A RCW, incorporated under the laws of the state of Washington; and

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

WHEREAS, the City Council passed Ordinance No. 1296 establishing a two-year fiscal biennial budget; and

WHEREAS, the City Council passed Ordinance No. 1309 amending the two-year fiscal biennial budget; and

WHEREAS, the City Council wishes to modify and amend the 2025-2026 biennial budget to cover expenditures and changes not reasonably foreseen in Ordinance Nos. 1296 and 1309; and

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

Section 1. Biennial Budget Amended. The City of Snoqualmie biennial budget for the 2025-2026 fiscal biennium, as placed into final form and content, is hereby amended by reference as set forth in Section 2.

Section 2. Fund Budget Summary Form. Pursuant to RCW 35A.34.120, the totals of estimated sources and appropriations for each separate fund, and the aggregate totals for all such funds combined, are set forth in summary form on page 3 of this ordinance, and are hereby appropriated for use at the fund level during the 2025-2026 biennium, with the exception of the City's capital funds (Non-Utilities Capital Fund #310, Enterprise Resource

Planning Project Fund #350, and Utilities Capital Fund #417).

Proposed 2025-2026 Biennial Budget Ordinance Table

Fund #	Fund Name	Est. 2025 Beginning Fund Balance	Est. 2025 Sources	Est. 2025 Uses	Est. 2025 Ending Fund Balance	Est. 2026 Sources	Est. 2026 Uses	Est. 2026 Ending Fund Balance	Total 2025-2026 Est. Sources	Total 2025-2026 Uses (Appropriation)
001	General Fund	$ 2,527,062	$ 21,271,514		$ 2,379,451	$ 22,216,256		$ 2,670,965	$ 43,487,770	
	Administrative Departments[1]			$ 5,361,787			$ 5,572,239			$ 10,934,026
	Police (Snoqualmie)			$ 4,989,413			$ 5,178,509			$ 10,167,922
	Fire & Emergency Management			$ 4,669,605			$ 4,875,246			$ 9,544,851
	Parks & Streets Maintenance			$ 3,101,173			$ 3,330,753			$ 6,431,926
	Community Development[2]			$ 2,273,755			$ 2,065,025			$ 4,338,780
	Non-Departmental[3]			$ 1,023,392			$ 902,970			$ 1,926,362
002	Reserve Fund	$ 3,118,281	$ 91,000	$ -	$ 3,209,281	$ 84,000	$ -	$ 3,293,281	$ 175,000	$ -
	Total General Fund	**$ 5,645,343**	**$ 21,362,514**	**$ 21,419,125**	**$ 5,588,732**	**$ 22,300,256**	**$ 21,924,742**	**$ 5,964,246**	**$ 43,662,770**	**$ 43,343,867**
012	Arts Activities Fund	$ 50,739	$ 49,763	$ 37,180	$ 63,322	$ 12,857	$ 38,389	$ 37,790	$ 62,620	$ 75,569
014	North Bend Police Services Fund	$ 37,788	$ 2,820,972	$ 2,832,810	$ 25,950	$ 883,575	$ 904,100	$ 5,425	$ 3,704,547	$ 3,736,910
018	Deposits Reimbursement Control Fund	$ 21,266	$ 20,585	$ 41,851	$ -	$ 20,525	$ 20,525	$ -	$ 41,110	$ 62,376
020	School Impact Fee Fund	$ -	$ 200,000	$ 200,000	$ -	$ 200,000	$ 200,000	$ -	$ 400,000	$ 400,000
	Total Managerial Funds	**$ 109,793**	**$ 3,091,320**	**$ 3,111,841**	**$ 89,272**	**$ 1,116,957**	**$ 1,163,014**	**$ 43,215**	**$ 4,208,277**	**$ 4,274,855**
110	Tourism Promotion Fund	$ 9,866	$ 33,600	$ 30,000	$ 13,466	$ 34,507	$ 30,000	$ 17,973	$ 68,107	$ 60,000
118	Drug Enforcement Fund	$ 39,085	$ 901	$ 3,000	$ 36,986	$ 809	$ -	$ 37,795	$ 1,710	$ 3,000
123	Opioid Settlement Fund	$ 71,335	$ 15,966	$ -	$ 87,301	$ 16,732	$ -	$ 104,033	$ 32,698	$ -
131	Affordable Housing Fund	$ 1,725,925	$ 398,936	$ -	$ 2,124,861	$ 414,290	$ -	$ 2,539,151	$ 813,226	$ -
144	Home Elevations Fund	$ -	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
	Total Special Revenue Funds	**$ 1,846,211**	**$ 949,403**	**$ 533,000**	**$ 2,262,614**	**$ 466,338**	**$ 30,000**	**$ 2,698,952**	**$ 1,415,741**	**$ 563,000**
310	Non-Utilities Capital Fund[4]	$ 20,095,791	$ 5,441,708	$ 19,530,931	$ 6,006,568	$ 14,102,500	$ 18,264,193	$ 1,844,875	$ 19,544,208	$ 37,795,124
350	Enterprise Resource Planning Project Fund	$ 483,958	$ 161,000	$ 349,958	$ 295,000	$ 5,000	$ 300,000	$ -	$ 166,000	$ 649,958
	Total Capital Funds	**$ 20,579,749**	**$ 5,602,708**	**$ 19,880,889**	**$ 6,301,568**	**$ 14,107,500**	**$ 18,564,193**	**$ 1,844,875**	**$ 19,710,208**	**$ 38,445,082**
401	Water Operations Fund	$ 1,055,284	$ 5,659,125	$ 5,417,424	$ 1,296,985	$ 5,968,393	$ 5,974,502	$ 1,290,876	$ 11,627,518	$ 11,391,926
402	Wastewater Operations Fund	$ 819,934	$ 6,774,482	$ 6,606,836	$ 987,580	$ 7,211,254	$ 7,204,882	$ 993,952	$ 13,985,736	$ 13,811,718
403	Stormwater Operations Fund	$ 588,834	$ 3,170,982	$ 3,065,852	$ 693,964	$ 3,386,538	$ 3,462,694	$ 617,808	$ 6,557,520	$ 6,528,546
417	Utilities Capital Fund[4]	$ 4,999,190	$ 14,380,223	$ 15,709,288	$ 3,670,125	$ 11,126,373	$ 12,138,472	$ 2,658,026	$ 25,506,596	$ 27,847,760
	Total Enterprise Funds	**$ 7,463,242**	**$ 29,984,812**	**$ 30,799,400**	**$ 6,648,654**	**$ 27,692,558**	**$ 28,780,550**	**$ 5,560,662**	**$ 57,677,370**	**$ 59,579,950**
501	Equipment Replacement & Repair Fund	$ 2,934,654	$ 2,781,563	$ 3,677,128	$ 2,039,089	$ 2,438,985	$ 2,724,508	$ 1,753,566	$ 5,220,548	$ 6,401,636
502	Information Technology Fund	$ 1,635,916	$ 2,397,819	$ 2,366,408	$ 1,667,327	$ 2,365,155	$ 2,493,841	$ 1,538,641	$ 4,762,974	$ 4,860,249
510	Facilities Maintenance Fund	$ 194,755	$ 723,059	$ 728,362	$ 189,452	$ 766,237	$ 772,744	$ 182,945	$ 1,489,296	$ 1,501,106
	Total Internal Service Funds	**$ 4,765,325**	**$ 5,902,441**	**$ 6,771,898**	**$ 3,895,868**	**$ 5,570,377**	**$ 5,991,093**	**$ 3,475,152**	**$ 11,472,818**	**$ 12,762,991**
	Total All Funds	**$ 40,409,663**	**$ 66,893,198**	**$ 82,516,153**	**$ 24,786,708**	**$ 71,253,986**	**$ 76,453,592**	**$ 19,587,102**	**$ 138,147,184**	**$ 158,969,745**

[1] Includes Mayor, City Council, Administration, City Attorney, City Clerk, Finance, and Communications
[2] Includes Planning, Developer-Reimbursed Expenditures, Building, and Events
[3] Includes Human Services, Court Services, etc.
[4] Appropriations for capital projects are established at the project level. The place holder amounts in Funds #310 and #417 are estimates as to the timing of spending, but do not represent the legal appropriation for projects and programs within these funds.

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

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

Capital Project Budget Table

Capital Project	Est. Life-of-Project Sources	Est. Life-of-Project Uses (Appropriation)
Meadowbrook Trail Project	$ 240,000	$ 240,000
Kimball Creek Bridges Restoration Project	$ 1,865,513	$ 1,865,513
384th Street Project - Non-Utilities Portion	$ 1,093,521	$ 1,093,521
Community Park Sprayground Project	$ 1,500,000	$ 1,500,000
Town Center Improvement Project - Phase III	$ 14,797,050	$ 14,797,050
Meadowbrook Bridge Restoration Project	$ 3,163,800	$ 3,163,800
Railroad Crossing Project	$ 2,144,500	$ 2,144,500
Rivertrail Project - NW of Sandy Cove Park	$ 3,607,751	$ 3,607,751
Rivertrail Project - Arboretum Trail	$ 1,709,700	$ 1,709,700
Police Station Facility Improvements Project	$ 345,000	$ 345,000
Fire Station Facility Improvement Project	$ 74,300	$ 74,300
Community Center Expansion Project	$ 30,226,669	$ 30,226,669
Server Improvement Project	$ 75,000	$ 75,000
Fiber Optic Backbone Replacement Project	$ 425,000	$ 425,000
Total Non-Utilities Capital Projects	**$ 61,267,804**	**$ 61,267,804**
384th Street Project - Utilities Portion	$ 2,780,913	$ 2,780,913
Water Reclamation Facility Improvement Project - Phase III	$ 17,090,340	$ 17,090,340
Pressure Zone Conversions Project	$ 237,930	$ 237,930
Pressure Reducing Valve (PRV) Stations Project	$ 244,110	$ 244,110
705 Zone Booster Pump Station Improvement Project	$ 592,250	$ 592,250
South Wellfield Improvement Project	$ 2,943,740	$ 2,943,740
Canyon Springs Improvement Project	$ 1,549,308	$ 1,549,308
Eagle Lake Water Reclamation Basin Improvement Project	$ 9,756,267	$ 9,756,267
Ridge Street Drainage Improvement Project	$ 346,080	$ 346,080
Kimball Creek Riparian Restoration Project	$ 2,365,910	$ 2,365,910
Sandy Cove Park Riverbank Restoration & Outfall Project	$ 4,537,566	$ 4,537,566
SR 202 Bridge Utility Main Replacement Project	$ 6,943,211	$ 6,943,211
Source of Supply Improvement Project	$ 1,548,000	$ 1,548,000
Business Park Lift Station Improvement Project	$ 98,850	$ 98,850
Total Utilities Capital Projects	**$ 51,034,475**	**$ 51,034,475**
Enterprise Resource Planning System Project	**$ 2,126,111**	**$ 2,126,111**
Total All Capital Projects	**$ 114,428,390**	**$ 114,428,390**

Section 5. Continuing Appropriation for Capital Projects Authorized.

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

Section 6. Capital Program and Debt Service Budget Summary Form.

The totals of estimated sources and appropriations for each capital or debt service program and transfer during the 2025-2026 biennium, and the aggregate totals for all such uses combined, are set forth in summary form below and are hereby appropriated for use at the capital and debt service program level.

Capital Program and Debt Service Budget Table

Capital or Debt Service Program	Est. 2025-2026 Sources	Est. 2025-2026 Uses (Appropriation)
Street Resurfacing Program	$ 1,125,020	$ 1,125,020
Sidewalk Improvement Program	$ 409,410	$ 409,410
Americans with Disabilities Act (ADA) Program	$ 159,881	$ 159,881
Complete Streets Improvement Program	$ 148,425	$ 148,425
Playgrounds Replacement Program	$ 689,424	$ 689,424
Trails Improvement Program	$ 134,029	$ 134,029
Sport Court Improvement Program	$ 58,471	$ 58,471
Parks Parking Lot Resurfacing Program	$ 134,806	$ 134,806
Parks Facilities Improvement Program	$ 85,683	$ 85,683
Riverfront Land Acquisitions & Demolitions Program	$ 850,000	$ 850,000
Environmental Improvement Program	$ 57,600	$ 57,600
Facilities Improvement Program	$ 551,014	$ 551,014
Total Non-Utilities Capital Programs	**$ 4,403,763**	**$ 4,403,763**
Non-Utilities Transfers	**$ 500,000**	**$ 500,000**
Non-Utilities Debt Service	**$ 174,000**	**$ 174,000**
Utility Main & Drainage System Replacement Program	$ 3,440,097	$ 3,440,097
Urban Forestry Improvement Program	$ 509,850	$ 509,850
Stormwater Pond Improvement Program	$ 365,400	$ 365,400
Total Utilities Capital Programs	**$ 4,315,347**	**$ 4,315,347**
Utilities Debt Service	**$ 5,984,443**	**$ 5,984,443**
Total All Capital and Debt Service Programs	**$ 15,377,553**	**$ 15,377,553**

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

Section 8. Effective Date. This ordinance shall be effective from and after the date of its adoption and the expiration of five days after its publication as provided by law.

Section 9. Corrections by City Clerk or Code Reviser. Upon approval of the City

Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering anti section/subsection numbering.

Section 10. Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

PASSED by the City Council of the City of Snoqualmie, Washington, this 27th day of April, 2026.

_____
James Mayhew, Mayor

ATTEST:

_____
Rebecca Solem, Interim City Clerk

APPROVED AS TO FORM:

_____
Dena Burke, City Attorney

2025-2026 Biennium Budget Amendments

Proposed Amendment Request Table

#	Amendment Request	Amendment Description	Department/ Division	Fund(s) or Functional Classification(s) Impacted	2025-26 Ongoing Appropriation Increase (Decrease) Requested	2025-26 One-time Appropriation Increase (Decrease) Requested	Offsetting Revenue Description
1	Outside Legal Expenditures	This amendment increases the budget for outside legal expenditures for a variety of legal issues that currently face the City.	General Fund	General Fund (#001)	$ 383,000	$ 50,000	Administration proposes that revenue from recurring construction sales tax and the utility tax fund this amendment. This revenue is expected to be $403,000 for the period from April to December of 2026.
				Total by Ongoing and One-time Appropriation =	**$ 383,000**	**$ 50,000**	
				Total Combined Ongoing and One-time Appropriation =		**$ 433,000**	

Note: Items highlighted blue affect the General Fund (#001) appropriation levels.

2025-2026 Biennium Budget Amendments

Proposed 2026 Fund Reconciliations (Reconciling the Amendment Request Table to Ordinance)

	Beg. Fund Balance	Sources	Uses	Ending Fund Balance
GENERAL FUND (#001)				
Adopted Budget	$ 2,379,451	$ 21,813,256	$ 21,491,742	$ 2,700,965
+ #1 - Administration: Outside Legal Counsel Expenditures	*$ -*	*$ 403,000*	*$ 433,000*	*$ (30,000)*
Administration Subtotal =	***$ -***	***$ 403,000***	***$ 433,000***	***$ (30,000)***
= Amended Budget	**$ 2,379,451**	**$ 22,216,256**	**$ 21,924,742**	**$ 2,670,965**
Total for all Amendments =	**$ 2,379,451**	**$ 22,216,256**	**$ 21,924,742**	**$ 2,670,965**

Proposed 2025-2026 Biennial Budget Ordinance Table

Fund #	Fund Name	Est. 2025 Beginning Fund Balance	Est. 2025 Sources	Est. 2025 Uses	Est. 2025 Ending Fund Balance	Est. 2026 Sources	Est. 2026 Uses	Est. 2026 Ending Fund Balance	Total 2025-2026 Est. Sources	Total 2025-2026 Uses (Appropriation)
001	General Fund	$ 2,527,062	$ 21,271,514		$ 2,379,451	$ 22,216,256		$ 2,670,965	$ 43,487,770	
	Administrative Departments[1]			$ 5,361,787			$ 5,572,239			$ 10,934,026
	Police (Snoqualmie)			$ 4,989,413			$ 5,178,509			$ 10,167,922
	Fire & Emergency Management			$ 4,669,605			$ 4,875,246			$ 9,544,851
	Parks & Streets Maintenance			$ 3,101,173			$ 3,330,753			$ 6,431,926
	Community Development[2]			$ 2,273,755			$ 2,065,025			$ 4,338,780
	Non-Departmental[3]			$ 1,023,392			$ 902,970			$ 1,926,362
002	Reserve Fund	$ 3,118,281	$ 91,000	$ -	$ 3,209,281	$ 84,000	$ -	$ 3,293,281	$ 175,000	$ -
	Total General Fund	**$ 5,645,343**	**$ 21,362,514**	**$ 21,419,125**	**$ 5,588,732**	**$ 22,300,256**	**$ 21,924,742**	**$ 5,964,246**	**$ 43,662,770**	**$ 43,343,867**
012	Arts Activities Fund	$ 50,739	$ 49,763	$ 37,180	$ 63,322	$ 12,857	$ 38,389	$ 37,790	$ 62,620	$ 75,569
014	North Bend Police Services Fund	$ 37,788	$ 2,820,972	$ 2,832,810	$ 25,950	$ 883,575	$ 904,100	$ 5,425	$ 3,704,547	$ 3,736,910
018	Deposits Reimbursement Control Fund	$ 21,266	$ 20,585	$ 41,851	$ -	$ 20,525	$ 20,525	$ -	$ 41,110	$ 62,376
020	School Impact Fee Fund	$ -	$ 200,000	$ 200,000	$ -	$ 200,000	$ 200,000	$ -	$ 400,000	$ 400,000
	Total Managerial Funds	**$ 109,793**	**$ 3,091,320**	**$ 3,111,841**	**$ 89,272**	**$ 1,116,957**	**$ 1,163,014**	**$ 43,215**	**$ 4,208,277**	**$ 4,274,855**
110	Tourism Promotion Fund	$ 9,866	$ 33,600	$ 30,000	$ 13,466	$ 34,507	$ 30,000	$ 17,973	$ 68,107	$ 60,000
118	Drug Enforcement Fund	$ 39,085	$ 901	$ 3,000	$ 36,986	$ 809	$ -	$ 37,795	$ 1,710	$ 3,000
123	Opioid Settlement Fund	$ 71,335	$ 15,966	$ -	$ 87,301	$ 16,732	$ -	$ 104,033	$ 32,698	$ -
131	Affordable Housing Fund	$ 1,725,925	$ 398,936	$ -	$ 2,124,861	$ 414,290	$ -	$ 2,539,151	$ 813,226	$ -
144	Home Elevations Fund	$ -	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
	Total Special Revenue Funds	**$ 1,846,211**	**$ 949,403**	**$ 533,000**	**$ 2,262,614**	**$ 466,338**	**$ 30,000**	**$ 2,698,952**	**$ 1,415,741**	**$ 563,000**
310	Non-Utilities Capital Fund[4]	$ 20,095,791	$ 5,441,708	$ 19,530,931	$ 6,006,568	$ 14,102,500	$ 18,264,193	$ 1,844,875	$ 19,544,208	$ 37,795,124
350	Enterprise Resource Planning Project Fund	$ 483,958	$ 161,000	$ 349,958	$ 295,000	$ 5,000	$ 300,000	$ -	$ 166,000	$ 649,958
	Total Capital Funds	**$ 20,579,749**	**$ 5,602,708**	**$ 19,880,889**	**$ 6,301,568**	**$ 14,107,500**	**$ 18,564,193**	**$ 1,844,875**	**$ 19,710,208**	**$ 38,445,082**
401	Water Operations Fund	$ 1,055,284	$ 5,659,125	$ 5,417,424	$ 1,296,985	$ 5,968,393	$ 5,974,502	$ 1,290,876	$ 11,627,518	$ 11,391,926
402	Wastewater Operations Fund	$ 819,934	$ 6,774,482	$ 6,606,836	$ 987,580	$ 7,211,254	$ 7,204,882	$ 993,952	$ 13,985,736	$ 13,811,718
403	Stormwater Operations Fund	$ 588,834	$ 3,170,982	$ 3,065,852	$ 693,964	$ 3,386,538	$ 3,462,694	$ 617,808	$ 6,557,520	$ 6,528,546
417	Utilities Capital Fund[4]	$ 4,999,190	$ 14,380,223	$ 15,709,288	$ 3,670,125	$ 11,126,373	$ 12,138,472	$ 2,658,026	$ 25,506,596	$ 27,847,760
	Total Enterprise Funds	**$ 7,463,242**	**$ 29,984,812**	**$ 30,799,400**	**$ 6,648,654**	**$ 27,692,558**	**$ 28,780,550**	**$ 5,560,662**	**$ 57,677,370**	**$ 59,579,950**
501	Equipment Replacement & Repair Fund	$ 2,934,654	$ 2,781,563	$ 3,677,128	$ 2,039,089	$ 2,438,985	$ 2,724,508	$ 1,753,566	$ 5,220,548	$ 6,401,636
502	Information Technology Fund	$ 1,635,916	$ 2,397,819	$ 2,366,408	$ 1,667,327	$ 2,365,155	$ 2,493,841	$ 1,538,641	$ 4,762,974	$ 4,860,249
510	Facilities Maintenance Fund	$ 194,755	$ 723,059	$ 728,362	$ 189,452	$ 766,237	$ 772,744	$ 182,945	$ 1,489,296	$ 1,501,106
	Total Internal Service Funds	**$ 4,765,325**	**$ 5,902,441**	**$ 6,771,898**	**$ 3,895,868**	**$ 5,570,377**	**$ 5,991,093**	**$ 3,475,152**	**$ 11,472,818**	**$ 12,762,991**
	Total All Funds	**$ 40,409,663**	**$ 66,893,198**	**$ 82,516,153**	**$ 24,786,708**	**$ 71,253,986**	**$ 76,453,592**	**$ 19,587,102**	**$ 138,147,184**	**$ 158,969,745**

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

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

[3] Includes Human Services, Court Services, etc.

[4] Appropriations for capital projects are established at the project level. The place holder amounts in Funds #310 and #417 are estimates as to the timing of spending, but do not represent the legal appropriation for projects and programs within these funds.

2025-2026 Biennium Budget Amendments

2025-2026 Biennial Budget Totals Comparison Table

	Est. 2025 Beginning Fund Balance	Est. 2025 Sources	Est. 2025 Uses	Est. 2025 Ending Fund Balance	Est. 2026 Sources	Est. 2026 Uses	Est. 2026 Ending Fund Balance	Total 2025-2026 Est. Sources	Total 2025-2026 Uses (Appropriation)
Amended Ord. 1309	$ 40,409,663	$ 66,893,198	$ 82,516,153	$ 24,786,708	$ 70,850,986	$ 76,020,592	$ 19,617,102	$ 137,744,184	$ 158,536,745
Proposed Ord. XXXX	$ 40,409,663	$ 66,893,198	$ 82,516,153	$ 24,786,708	$ 71,253,986	$ 76,453,592	$ 19,587,102	$ 138,147,184	$ 158,969,745
Difference =	**$ -**	**$ -**	**$ -**	**$ -**	**$ 403,000**	**$ 433,000**	**$ (30,000)**	**$ 403,000**	**$ 433,000**

2025-2026 Biennium Budget Amendments

10-Year Forecast Table

Financial Forecast WORKING DRAFT **Version Date: April 7, 2026**

Forecast - Revenues, Expenditures & Fund Balance - Governmental Operating	2026 *Budgeted*	2027 *Projected*	2028 *Projected*	2029 *Projected*	2030 *Projected*	2031 *Projected*	2032 *Projected*	2033 *Projected*	2034 *Projected*	2035 *Projected*
Beginning Fund Balance	**2,487,357**	**2,778,871**	**2,733,993**	**2,541,295**	**2,158,845**	**1,596,455**	**854,944**	**24,279**	**(921,465)**	**(1,981,226)**
Ongoing Revenues (Forecast uses the March 2026 KC Economic Forecast and other assumptions)										
Property Tax (Avg. Annual Inc. = 1.25%)	8,694,697	8,803,381	8,913,423	9,024,841	9,137,651	9,251,872	9,367,520	9,484,614	9,603,172	9,723,212
Sales & Use Tax/B&O Tax (KC Economic Forecast: Avg. Annual Inc. = 2.8%)	4,402,829	4,635,540	4,788,513	4,937,436	5,084,572	5,232,533	5,354,974	5,473,854	5,593,184	5,710,641
Utility Tax (Avg. Annual Inc. = 3.2%)	3,463,006	3,705,734	3,883,610	4,007,885	4,132,129	4,260,225	4,396,553	4,494,156	4,592,129	4,688,563
Charges for Goods & Services (2.8% Annual Inc.)	3,820,480	3,968,333	4,099,288	4,226,775	4,352,733	4,479,398	4,584,216	4,685,985	4,788,140	4,888,691
Licenses & Permit Fees (2.2% Annual Inc.)	870,956	634,617	648,579	662,847	677,430	692,333	707,565	723,131	739,040	755,299
Intergovernmental Revenues & Grants (1.8% Annual Inc.)	653,617	665,382	677,359	689,551	701,963	714,599	727,461	740,556	753,886	767,456
Other Revenues (0.70% Annual Inc.)	190,537	191,871	193,214	194,566	195,928	197,300	198,681	200,072	201,472	202,882
Total Recurring Revenues =	**22,096,122**	**22,604,858**	**23,203,985**	**23,743,902**	**24,282,407**	**24,828,260**	**25,336,970**	**25,802,369**	**26,271,023**	**26,736,744**
Ongoing Expenditures (Forecast uses the March 2026 KC Economic Forecast and other assumptions)										
Administrative Depts.	(5,505,572)	(5,718,638)	(5,907,353)	(6,091,072)	(6,272,586)	(6,455,118)	(6,606,168)	(6,752,825)	(6,900,036)	(7,044,937)
Police (Snoqualmie)	(5,178,509)	(5,378,917)	(5,556,422)	(5,729,226)	(5,899,957)	(6,071,646)	(6,213,722)	(6,351,667)	(6,490,133)	(6,626,426)
Fire & Emergency Management	(4,858,579)	(5,046,606)	(5,213,144)	(5,375,273)	(5,535,456)	(5,696,538)	(5,829,837)	(5,959,259)	(6,089,171)	(6,217,044)
Parks +Streets Maintenance	(3,330,753)	(3,459,653)	(3,573,822)	(3,684,968)	(3,794,780)	(3,905,208)	(3,996,590)	(4,085,314)	(4,174,374)	(4,262,036)
Community Development	(1,518,693)	(1,577,466)	(1,629,523)	(1,680,201)	(1,730,271)	(1,780,622)	(1,822,288)	(1,862,743)	(1,903,351)	(1,943,321)
Developer Reimbursed Expenditures	(546,332)	(567,475)	(586,202)	(604,433)	(622,445)	(640,558)	(655,547)	(670,100)	(684,708)	(699,087)
Human Services	(321,000)	(333,423)	(344,426)	(355,137)	(365,720)	(376,363)	(385,170)	(393,720)	(402,304)	(410,752)
Court Services	(390,800)	(405,924)	(419,319)	(432,360)	(445,245)	(458,201)	(468,923)	(479,333)	(489,783)	(500,068)
Non-Departmental	(141,170)	(146,633)	(151,472)	(156,183)	(160,837)	(165,518)	(169,391)	(173,151)	(176,926)	(180,641)
Total Ongoing Expenditures =	**(21,791,409)**	**(22,634,736)**	**(23,381,682)**	**(24,108,853)**	**(24,827,297)**	**(25,549,771)**	**(26,147,636)**	**(26,728,113)**	**(27,310,786)**	**(27,884,312)**
Ongoing Revenues Over (Under) Ongoing Expenditures	**304,713**	**(29,878)**	**(177,698)**	**(364,950)**	**(544,889)**	**(721,511)**	**(810,666)**	**(925,744)**	**(1,039,763)**	**(1,147,568)**
One-Time Revenues / (Expenditures)										
Various Departments: Legal Support for Revenue Items	(33,333)	-	-	-	-	-	-	-	-	-
Administration: Legal Support for Land Use	(50,000)									
Non-Departmental: Meadowbrook Farm Master Plan	(40,000)									
Total One-Time Revenues / Expenditures =	**(123,333)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers										
Transfer In (from North Bend Police Services Fund)	120,134									
Transfer Out (to Arts Activities Fund)	(10,000)	(15,000)	(15,000)	(17,500)	(17,500)	(20,000)	(20,000)	(19,999)	(19,998)	(19,998)
Total Transfers =	**110,134**	**(15,000)**	**(15,000)**	**(17,500)**	**(17,500)**	**(20,000)**	**(20,000)**	**(19,999)**	**(19,998)**	**(19,998)**
Ending Fund Balance	**2,778,871**	**2,733,993**	**2,541,295**	**2,158,845**	**1,596,455**	**854,944**	**24,279**	**(921,465)**	**(1,981,226)**	**(3,148,792)**
Estimated Fund Balance as % of General Fund Ongoing Expenditures	*13%*	*12%*	*11%*	*9%*	*6%*	*3%*	*0%*	*-3%*	*-7%*	*-11%*

Council Agenda Bill

AB Number

AB26-015

Agenda Bill Information

Title *

Resolution Amending the Financial Management Policy

Action *

Motion

Council Agenda Section

Committee Report

Council Meeting Date *

04/27/2026

Staff Member

Drew Bouta

Department *

Finance

Committee

Finance and Administration

Committee Date

04/07/2026

Exhibits

Packet Attachments - if any

Drag and drop up to **10** files here to upload or Choose files

Files (2 uploaded)

x1 Resolution Amending the Financial Management Policy.docx 22.6KB

x2 Exhibit A - Financial Management Policy.docx 138.52KB

Click here to review attachments.

Summary

Introduction *

Brief summary.

This resolution amends the City's Financial Management Policy clarifying and changing where (i.e., what fund) the City's construction sales tax and utility taxes are recorded.

Proposed Motion

Motion authorizing the Mayor to sign the resolution amending the City's Financial Management Policy.

Background/Overview *

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

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The Financial Management Policy was first adopted in Resolution 1627 on November 22, 2022, and amended in subsequent resolutions on June 10, 2024, and December 8, 2025. The Financial Management Policy is designed to provide guidance and governing rules to those who implement and oversee the financial processes of City, which supports the City's long-standing goals of fiscal transparency and operational stability.

Analysis *

The amended Financial Management Policy, which contains only an update to Section 3.4 "Revenue Distribution to Funds" (p.7), would clarify and change where (i.e., what fund) the following revenue sources are recorded:

Sales Tax: The amendment clarifies that only the non-recurring portion of construction sales tax would be recorded within capital project fund sources (i.e., Non-Utility Capital Fund (#310)). The recurring portion of construction sales tax would be recorded within the General Fund (#001). The City can expect a certain amount of construction activity every year, such as residential remodels, that produce a consistent and predictable unrestricted revenue stream. As a result, the annual recurrence of this revenue could be used to support the City's ongoing General Fund obligations.

Utility Taxes: The amendment, along with a companion agenda bill, stops the apportionment of utility tax revenue between the General Fund (#001) and Non Utility Capital Fund (#310), and the outdated reference to Ordinance 1135, which was superseded by Ordinance 1296 § 8, would be eliminated. As a result, all utility tax revenue would be recorded in the General Fund. Utility taxes are a consistent and predictable unrestricted revenue stream and therefore better suited to supporting the City's ongoing General Fund obligations.

Budgetary Status *

This action has complex budgetary implications.

Budget Summary

Please see the related Biennial Budget amendment, which details the impact on both the General Fund (#001) and Non-Utility Capital Fund (#310), for more information.

Fiscal Impact

Amount of Expenditure

$

Amount Budgeted

$

Appropriation Requested

$

Fiscal Impact

Screenshot below is an image of the budget summary table.

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Comments:

RESOLUTION NO. XXXX

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 reserve, budgeting, and capital improvement planning policies; and,

WHEREAS, on December 8, 2025, the City Council adopted Resolution 1729, repealing Resolution 1690 and adopting an amended Financial Management Policy, which, among other things, clarified and outlined procedures for petty cash, harmonized the surplusing of assets with RCW 35.94.040, updated purchasing thresholds to match a change to RCW 35.23.352, and consolidated the City's funds into one authorizing location; and,

WHEREAS, the City Council deems it necessary to amend the Financial Management Policy clarifying and changing where (i.e., what fund) the City's construction sales tax and utility taxes are recorded.

NOW, THEREFORE, BE IT RESOLVED:

SECTION 1. Financial Management Policy Amended. The amendment to the Financial Management Policy dated April 13, 2026, and in the form as set forth in "Exhibit A" hereto, is hereby approved and adopted.

SECTION 2. 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 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 13th day of April 2026.

_____
James Mayhew, Mayor

Attest:

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Robert Thrall, Interim 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. The non-recurring portion of 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 shall be ~~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
Materials, Supplies, & Equipment				
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
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

CONTRACT OR PROCUREMENT CATEGORY		DOLLAR LIMIT	PROCEDURAL REQUIREMENT(S)	APPROVAL AUTHORITY	REQUIRED SECONDARY APPROVAL
		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 Project Staff Labor	Single Craft	Under $75,500	None	Manager	Department Director
	Multi Craft	Under $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-$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
Amendments & Change Orders					
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

[1]While prior approval for materials, supplies, and equipment purchased by authorized staff under $1,000 is not required by this section, purchasing card program procedures may require Manager and/or Director and/or Finance Director approval.
[2]While contract amendments and change orders do not require a competitive process, they shall be processed in accordance with the specifications or procedural requirements set forth in the underlying contract. And the proposed scope of any change order or contract amendment must not deviate from the original scope of work in such a manner or degree that they constitute a separate project.

4.6 Purchasing Controls & Methods

Primary responsibility and authority for the expenditure of monies 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.

6.5.1Project 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 diversity its investment portfolio per broker-dealer or financial

institutions. No more than 65% of the entire investment portfolio shall be held with one broker.

8.10 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 disbursal 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 at 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 surplused 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 surplusing 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.

FUND NUMBER	FUND NAME	FUND PURPOSE
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 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,

FUND NUMBER	FUND NAME	FUND PURPOSE
		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.
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: April 13, 2026
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.