

City of Snoqualmie
Mayor's Proposed 2023-2024 Biennial Budget



Original Proposal: 9/12/2022
Updated Proposal: 10/3/2022



Table of Contents

Mayor's Budget Message	3
Leadership	5
Mayor	5
City Council	5
City Officials	6
Advisory Boards & Commissions	6
Mission, Vision, Values	9
Council Priorities	10
Budget Process	12
Financial Forecast	14
2023-2024 Biennial Budget Executive Summary	15
General Fund Overview	18
General Fund Sources Summary	19
General Fund Uses Summary	22
Reserve Fund Summary	23
General Fund by Functional Classification	24
Administrative Departments	24
Police (Snoqualmie)	29
Fire & Emergency Management	31
Parks Maintenance	33
Community Development	35
Streets Maintenance	37
Non-Departmental	38
Managerial Funds	39
Arts Activities Fund (#012)	39
North Bend Police Services Fund (#014)	40
Deposits Reimbursement Control Fund (#018)	41
Special Revenue Funds	42
Hotel/Motel Tax Fund (#110)	42
Drug Enforcement Fund (#118)	42
Affordable Housing Fund (#131)	43
ARPA Covid Local Recovery Fund (#150)	44

Governmental Capital Funds	46
Non-Utilities Capital Fund (#310)	46
Enterprise Funds	47
Water Operations Fund (#401)	50
Sewer Operations Fund (#402)	51
Stormwater Operations Fund (#403)	52
Utilities Capital Fund (#417)	54
Internal Service Funds	56
Equipment Replacement & Repair Fund (#501)	56
Information Technology Fund (#502)	59
Facilities Maintenance Fund (#510)	61
Appendices	63
Financial Forecast Working Table	A1
Proposed Budget Ordinance Table	A2
Organizational Chart	A3
2023-2028 Capital Improvement Plan	A4
Financial Management Policy	A5
Glossary of Common Budget Terms	A6



Mayor's Budget Message

Snoqualmie City Council and Community:

I am pleased to present the City of Snoqualmie's 2023-2024 Biennial Budget which will fund the city's activities for the next two years. This proposed two-year budget totals \$161.5 million, including \$44.3 million for the General Fund, and \$67.2 million in capital investments.

It is my goal that the biennial budget reflects the needs of our community. The entire budget process is a demonstration of the teamwork and diligence of city staff and City Council. I am encouraged by the strength of our local community as we recover from the financial challenges of COVID-19, it is clear that we are a community that supports our own. As we look to the future, I am confident that this balanced budget is fiscally responsible and places us on a good footing for a strong economic future.

This budget reflects using America Rescue Plan Act (ARPA) funds to supplement our revenue losses that occurred during COVID-19 and covers operating expenses negatively impacted by inflation. Cities continue to struggle with revenue limitations such as property taxes, representing 45% of our revenue, which is limited to a 1% annual increase, not including new construction, by state law. We included funding in the budget to improve revenue management oversight and a comprehensive revenue fee study to ensure our service costs are covered. In addition, we are looking at other ways to maximize revenue streams, such as increasing tourism and economic development.

Based on input from the community, the City Council has identified priorities that are evident throughout the budget. These priorities are seen in capital projects that are being funded and specific services that are supported. We took a balanced budget approach to align resources with our need to add staffing resources as our community grows and increases demand for new levels of service.

The biennial budget and capital improvement plan addresses several strategic Council priorities:

- Ensure Fiscal Transparency and Operational Stability
- Assure a Safe Community
- Enhance Quality of Life
- Encourage Economic Vibrancy
- Bolster Neighborhood Livability
- Invest in Transportation & Infrastructure

Council approved the Capital Improvement Plan (CIP) on August 8, 2022. The CIP is a financially sound, responsible, and balanced investment in our community. The plan preserves the City's financially stable condition, provides for the proactive maintenance of critical

infrastructure, and invests strategically in improvements designed to enhance the quality of life for Snoqualmie residents.

Council is currently performing a comprehensive review of all financial policies which are incorporated into the budget, the first review in over a decade. Financial policies help foster confidence in local government by increasing transparency, accountability, and consistency in municipal decision-making.

I would like to thank the City Council for their work in setting priorities that put our community needs first. I would also like to thank our city staff who have labored to make this budget a reality and who continually work so hard to keep our city running smoothly.

It is a pleasure to serve as your Mayor, I am thankful to be a part of such a wonderful community.

Respectfully,


Mayor Katherine Ross



Leadership

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

Mayor



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

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

City Council

Regular Meetings

7:00 pm

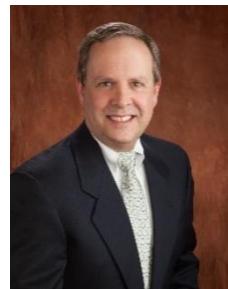
2nd and 4th Mondays
of each month
Snoqualmie City Hall
38624 SE River Street
Snoqualmie, WA 98065



Ethan Benson
City Council Position 1



Rob Wotton
City Council Position 2



Bryan Holloway
City Council Position 3



James Mayhew
City Council Position 4



Matthew Laase
City Council Position 5



Cara Christensen
City Council Position 6



Jolyon Johnson
City Council Position 7

City Officials

Appointed by City Council:

City Administrator	Mike Sauerwein
City Attorney	Bob Sterbank
Police Chief	Perry Phipps
Fire Chief	Mark Correira
Parks & Public Works Director	Mike Chambliss
Finance & Human Resources Director	Jen Ferguson
Community Development Director	Emily Arteche
Information Technology Director	Chris Miller (Interim)

Advisory Boards & Commissions

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

Arts Commission

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

Civil Service Commission

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

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

Pos. No.	Name	Term Expires
1	VACANT	
2	Michelle Tjosvold	1/31/2024
3	Donna Cronk	1/31/2025
4	Nicole Hansen	1/31/2025
5	Catherine Cotton	1/31/2026
6	VACANT	
7	Sally Mayo	1/31/2025
	Gloria McNeely	Lifetime

6:00 p.m., First Wednesday of the Month

Pos. No.	Name	Term Expires
1	Fuzzy Fletcher	3/31/2024
2	Rod Roadifer	3/31/2026
3	James Rowland	3/31/2024
4	Chris Stephens	3/31/2026
5	Grahame Ross	3/31/2024

Economic Development Commission

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

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

Pos. No.	Name	Term Expires
1	Louis Washington	12/31/2022
2	Joelle Gibson	12/31/2023
3	Rob McDonald	12/31/2022
4	Ryan Seal	12/31/2023
5	Sherry Jennings	12/31/2022
6	Larry Mana'o	12/31/2023
7	Bobbie Harrison	12/31/2022
*	Council Member James Mayhew	
*	Kelly Coughlin, Chamber of Commerce	

Parks & Events Commission

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

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

Pos. No.	Name	Term Expires
1	Emily Anderson	2/28/2025
2	Ryan Pryor	2/28/2024
3	Ian Gray	2/28/2024
4	Heather Palmerini	2/28/2024
5	Paul Sweum	2/28/2025

Planning Commission

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

7:30 p.m., First and Third Monday of the Month

Pos. No.	Name	Term Expires
1	Neeraj Mathur	12/31/2023
2	Steve Smith	3/31/2023
3	Andre Testman	12/31/2023
4	Darrel Lambert	12/31/2025
5	Luke Marusiak	12/31/2024
6	Chris Alef	12/31/2025
7	David Goodman	12/31/2023
*	Council Member Jolyon Johnson	

Lodging Tax Advisory Committee

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

Human Services Advisory Committee

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

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

Pos. No.	Name	Term Expires
1	Shannon Galusha	12/31/2022
2	Laurie Hay	12/31/2022
3	Richard Anderson	12/31/2022
4	Kelly Coughlin	12/31/2022
*	Council Member Matt Laase	

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

Pos. No.	Name	Term Expires
1	Carol Peterson	3/12/2024
2	Sara Weisel	3/12/2024
3	Jennifer Bragg	3/12/2024
*	Council Member James Mayhew	



Mission, Vision, & Values

VISION — VALUES — MISSION

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

OR

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

In serving our community, we
are:

Transparent in every action

Responsive in addressing all
concerns

Accountable in all we do

Innovative in our work

Trustworthy in the eyes of
those we serve

Sustainable fiscally and
environmentally

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





Council Priorities

At the 2022 City Council Retreat, and with several new Council Members, the Council updated its priorities for the City in order to focus efforts over the next biennium. Within each priority is a number of aspirational goals to achieve and action items to do. The 2023-2024 Biennial Budget endeavors to support, through funding, the achievement of priorities. Throughout the budget document, the various budget allocations work to achieve these priorities along with the routine and ongoing delivery of services that City departments provide.

Encourage Economic Vibrancy

Goal #1: Attract Retain Development

- Create and promote a Snoqualmie brand identity campaign that supports tourism initiatives.
- Develop business recruitment and retention plans to support existing businesses and attract new businesses to the community.

Goal #2: Continue Efforts for Pandemic Recovery

- Develop an action plan to utilize remaining ARPA funds for economic development efforts, to generate sustainable revenue increases or expenditure decreases, and staff retention.

Goal #3: Strengthen the City's Employment Base

Bolster Neighborhood Livability

Goal #1: Support Affordable Housing Development

- Address options for affordable housing needs and implement action plans, including the review of zoning standards.

Goal #2: Provide Aesthetically Pleasing Streetscapes

- Update street standards to include or enhance pedestrian friendly walkways, street tree placements and continuous sidewalks.

Invest in Transportation & Infrastructure

Goal #1: Maintain Sustainable Streets, Parks, and Utility Infrastructure

- Ensure adequate capital improvements are funded.
- Transfer the Snoqualmie Parkway to the State of Washington.
- Develop a City intermodal transportation plan to connect the City to resources.

Assure a Safe Community

Goal #1: Maintain Proactive Community Public Safety Services

- Maintain public safety levels of service by staffing police and fire departments through retention and recruitment efforts, to perform at desired and sustainable levels-of-service.

Goal #2: Deliver Exceptional First Responder Coverage and Response Times

- Invest in adequate fire apparatus.

Enhance Quality of Life

Goal #1: Implement Opportunities to Expand Recreational Programs and Activities

- Expand the Community Center to include a pool.

Goal #2: Cultivate an Environmentally Conscious Community

- Develop long-term plans to include environmentally friendly aspects throughout the Comprehensive Plan update.
- Expand efforts to communicate the City's efforts to improve the environment.

Goal #3: Provide Non-motorized Mobility Options for Connecting Neighborhoods and Recreational Amenities.

- Expand options for residents and visitors to locate trails, parks, and outdoor recreational opportunities.

Goal #4: Enhance Regional Connectivity

- Continue the partnership with King County Metro to provide equitable transportation options for commuters.

Ensure Fiscal Transparency & Operational Stability

Goal #1: Reinforce Snoqualmie's Mission, Vision, & Values

- Adopt a strategic plan.

Goal #2: Maintain an Appropriate Financial Capacity for Present and Future Levels-of-Service

- Adopt sustainable biennial budgets.
- Improve organizational capacity, effectiveness, and efficiency through fully and sustainably staffing administrative, support, and public works operations and functions.
- Maintain the integrity, security, and continuity of the network applications system.



Budget Process

The City of Snoqualmie adopts a biennial budget and allocates spending over a two-year period. Budget amendments occur periodically and the City is required to update the budget at the end of the first year to allow for expenditure adjustments and new revenue sources that were unforeseen at the time of budget adoption. The budget process begins with the priority setting work of City Council, then an update of the multi-year Capital Improvement Plan (CIP), and finally, development of the proposed biennial budget based on the priorities of Council and the Mayor's direction. The 2023-2024 biennial budget includes **6.6%** and **2.5%** inflationary increases for 2023 and 2024 respectively, above 2022 authorized allocations for supplies and services. Personnel costs and internal service charges were estimated by budget staff. Departments were given the opportunity to propose new positions, reclassified positions, or substitute one position for a currently vacant position, as well as request new or changed programs, activities, studies, or pieces of equipment for the 2023-2024 biennium. As a part of their effort, each department was asked to answer the following questions and classify any "enhancements" they may have to the base budget using the framework below.

Catch Up: What does the City need to do to "catch up" to level-of-service expectations or fix existing system deficiencies?

Keep Up: What does the City need to do to "keep up" with the growth and changing nature of the community (i.e., maintain levels-of-service)?

Step Up: What does the City need to do to "step up" and match the vision the Council and Mayor have for the community (i.e., strategic investments)?

Once departments submitted their budget materials, the Mayor then proceeded to review and evaluate budget requests in order to determine what to propose for funding in the 2023-2024 Biennial Budget. This budget document and the presentations that follow reflect those decisions.

The following is the 2023-2024 Biennial Budget Development Calendar which outlines Council's year-long involvement in budget process. Critical pieces that influence and flow into the 2023-2024 Biennial Budget have been captured within the calendar and have been incorporated into this document.



City of Snoqualmie 2023-2024 Biennial Budget Development Calendar

2022 Dates	Council, Committee, or Public	Regular or Special Meeting	Topic/Action
March 15	Council	Special - Budget Workshop	Budget Training with Mike Bailey
March 25 & 26	Council	Special - Council Retreat	Presentation and Review of the Financial Forecast Presentation and Review of the Preliminary Capital Improvement Plan (CIP) Presentation and Review of the Budget Calendar
April 23	Council	Special - Tour	Tour of CIP Locations
April 25	Council	Special - Budget Workshop	Discussion of Council's Priorities
	Council	Regular	Adoption of the Budget Calendar Adoption of Council's Priorities
May 3	F&A Committee	Regular	Introduction to the Review and Update of the Financial Policies
May 17	F&A Committee	Regular	Review Proposed Update to the Financial Policies
May 31	Council	Special - Budget Workshop	Presentation and Review of the Mayor's Proposed 2023-2028 CIP
June 7	F&A Committee	Regular	Review Proposed Update to the Financial Policies
June 9	Public	Special - Open House	Public Open House Regarding the Mayor's Proposed 2023-2028 CIP
June 13	Council	Special - Budget Workshop	Deliberation of the Final Proposed 2023-2028 CIP
June 21	F&A Committee	Regular	Review Proposed Update to the Financial Policies
July 11	Council	Regular	Presentation on Public Financing and Municipal Bonds Review of the Final 2023-2028 CIP
July 19	Public Safety + F&A Committee	Regular	Special Topic: Police Take-Home Program
July 25	Council	Regular	Adoption of the Final 2023-2028 CIP
August 2	F&A Committee	Regular	Review Proposed Update to the Financial Policies
August 3	F&A Committee	Regular	Review Proposed Update to the Financial Policies
August 8	Council	Regular	Review Proposed Update to the Financial Policies
August 29	F&A Committee	Regular	Review Proposed Update to the Financial Policies
August 30	F&A Committee	Regular	Review Proposed Update to the Financial Policies
September 12	N/A	N/A	Release of the Mayor's Proposed 2023-2024 Biennial Budget Document
	Council	Special - Budget Workshop	Presentation of the Mayor's Proposed 2023-2024 Biennial Budget
			Presentation and Review of the Financial Forecast
October 3 & 4	All Committees	Regular	Department Presentations Regarding the Mayor's Proposed 2023-2024 Biennial Budget
October 10	Council	Special - Budget Workshop	Review and Deliberation of the Mayor's Proposed 2023-2024 Biennial Budget
		Regular	Review Proposed Update to the Financial Policies
October 17 & 18	All Committees	Regular	Review and Deliberation of the Mayor's Proposed 2023-2024 Biennial Budget
October 18	F&A Committee	Regular	Review of Internal Cost Allocation Plan and Budgetary Assumptions
November 1	Council	Special - Budget Workshop	Deliberation of the Final 2023-2024 Biennial Budget
November 7 & 8	All Committees	Regular	Review and Deliberation of the Final 2023-2024 Biennial Budget
November 14	Council	Regular	Presentation and Review of the 2023 Property Tax Levy (incl. Public Hearing)
		Regular	Review of the Final 2023-2024 Biennial Budget (incl. Public Hearing)
November 28	Council	Regular	Adoption of the 2023 Property Tax Levy (incl. Public Hearing)
		Regular	Adoption of the Final 2023-2024 Biennial Budget (incl. Public Hearing)

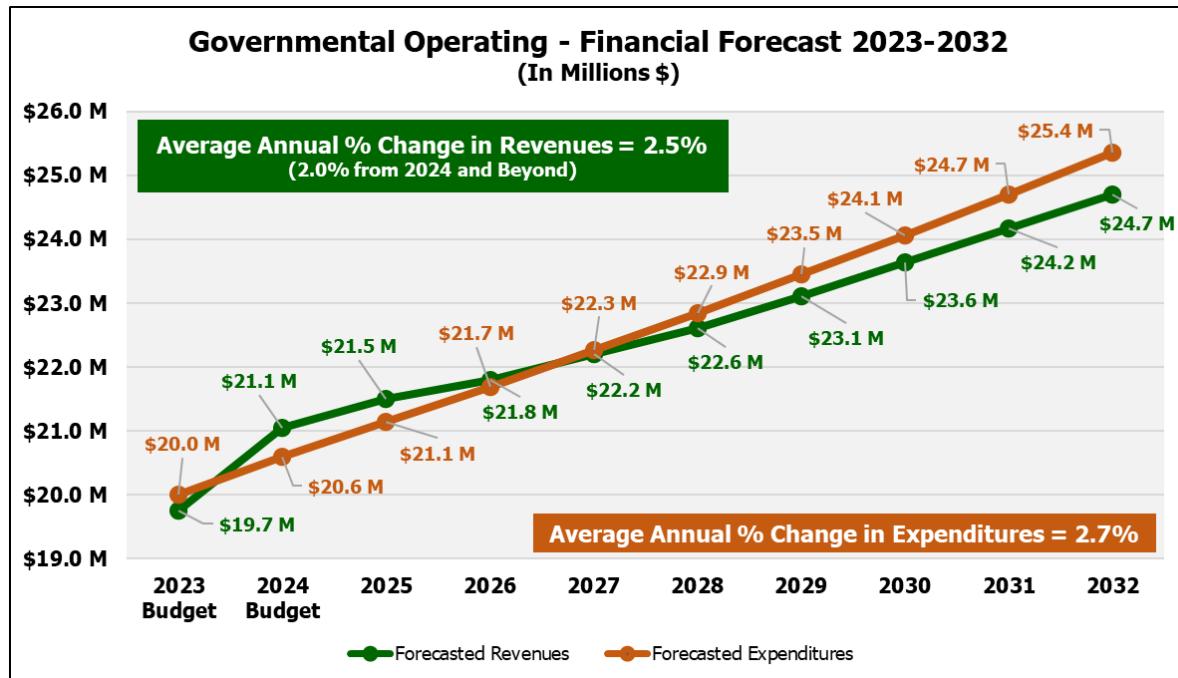
Council Priorities
Financial Forecast
Financial Policies
2023-2028 Capital Improvement Plan
2023-2024 Biennial Budget
Other
Adoption Dates



Financial Forecast

The City of Snoqualmie has been working within a time of unprecedented economic uncertainty. Reverberations from the pandemic, and the actions taken to stem the public health emergency, have resulted in inflationary pressures unseen since the 1970s. Such actions include greater than normal transfer payments from the federal government and supply chain disruptions. Like the residents and businesses that call our community home, the City has had to manage through the inflation experienced. Coupled with the fact that the City is subject to the 1% statutory limit on its most significant source of revenue, property tax, without the changes proposed in the budget (i.e., new ongoing sources of revenue, please see General Fund Sources Summary), the City would likely see recurring expenditures exceeding recurring revenues during the biennium. While such actions proposed in the budget will help during this biennium, the City will need to continue to be proactive and strategic in what it does to prevent future budgetary deficits and protect levels-of-service.

The following chart shows the expected trend in recurring revenues and recurring expenditures over a 10-year period for "Governmental Operating" (i.e., General Fund). "Governmental Operating" includes important services such as Police, Fire, and Parks Maintenance. The City used the August 2022 King County Economic Forecast to support many of the assumptions included in the chart. Moreover, the chart also assumes taking the 1% property tax increase annually. Given this is a forecast of recurring revenues and expenditures, the chart does not include ARPA funds which are a one-time source of support. A detailed table representing the chart has been included in Appendix A1.





2023-2024 Biennial Budget Executive Summary

The 2023-2024 Biennial Budget is comprised of 18 funds with a total budgeted sources forecast of \$136.4 million and budgeted uses of \$164.9 million. The city is projected to begin the biennium with a fund balance of \$59.0 million and end the biennium with a \$30.6 fund balance. Operating Funds, which includes the General Fund and three of the Enterprise Funds, anticipate ending fund balances and reserve targets that meet city financial management policy adopted by the City Council.

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

Fund Name	Beg. Fund Balance	2023 Sources	2024 Sources	Total Sources	2023 Uses	2024 Uses	Total Uses	End. Fund Balance
General Fund	4,423,674	20,807,296	22,109,762	42,917,057	23,642,475	21,328,093	44,970,568	2,370,164
Reserve Fund	2,726,625	273,120	89,945	363,065	-	-	-	3,089,690
Total General Fund	7,150,300	21,080,416	22,199,707	43,280,122	23,642,475	21,328,093	44,970,568	5,459,854
Arts Activities Fund	48,578	52,094	28,217	80,311	60,856	37,136	97,992	30,897
North Bend Police Services Fund	244,924	2,994,406	2,605,980	5,600,386	3,141,968	2,703,342	5,845,310	-
Deposits Reimbursement Control Fund	21,266	10,358	10,358	20,716	10,358	10,358	20,716	21,266
School Impact Fee Fund	-	-	-	-	-	-	-	-
Total Managerial Funds	314,767	3,056,858	2,644,555	5,701,413	3,213,182	2,750,836	5,964,018	52,163
Hotel/Motel Tax Fund	147,700	140,190	139,601	279,791	175,000	175,000	350,000	77,491
Drug Enforcement Fund	10,200	5,172	5,172	10,344	5,172	5,172	10,344	10,200
Affordable Housing Fund	898,936	384,121	394,121	778,242	374,000	384,000	758,000	919,178
ARPA Covid Local Recovery Fund	2,244,095	28,327	9,454	37,781	1,139,516	1,142,360	2,281,876	-
Total Special Revenue Funds	3,300,932	557,810	548,348	1,106,158	1,693,688	1,706,532	3,400,220	1,006,869
Non-Utilities Capital Fund	20,100,000	13,954,950	5,407,400	19,362,350	16,390,500	20,970,850	37,361,350	2,101,000
Total Governmental Capital Funds	20,100,000	13,954,950	5,407,400	19,362,350	16,390,500	20,970,850	37,361,350	2,101,000
Water Operations Fund	1,635,856	5,190,814	5,504,819	10,695,634	5,628,534	5,782,576	11,411,110	920,380
Sewer Operations Fund	786,844	6,447,608	6,713,795	13,161,403	6,295,595	6,721,162	13,016,757	931,490
Stormwater Operations Fund	984,709	2,850,899	3,063,483	5,914,382	3,214,206	3,211,299	6,425,505	473,586
Utilities Capital Fund	19,400,000	10,373,442	14,773,142	25,146,584	8,491,000	20,556,000	29,047,000	15,499,584
Total Enterprise Funds	22,807,410	24,862,763	30,055,239	54,918,002	23,629,335	36,271,037	59,900,372	17,825,040
Equipment Replacement & Repair Fund	2,384,697	3,158,553	1,956,573	5,115,126	3,578,954	1,307,054	4,886,008	2,613,815
Information Technology Fund	2,251,692	2,657,771	2,624,569	5,282,340	3,134,406	3,116,305	6,250,711	1,283,321
Facilities Maintenance Fund	711,374	914,845	723,497	1,638,342	1,418,153	716,587	2,134,740	214,976
Total Internal Service Funds	5,347,762	6,731,169	5,304,639	12,035,808	8,131,513	5,139,946	13,271,459	4,112,111
Total All Funds	59,021,171	70,243,966	66,159,888	136,403,853	76,700,693	88,167,295	164,867,987	30,557,037

City Staffing Overview:

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

For 2023-2024 biennium, the City is proposing to add 6.75 positions, to include a Revenue Manager who will oversee and maximize City revenues, a Budget Analyst that will support financial modeling and reporting efforts and produce ad-hoc analyses, a CIP Project Manager who will manage and coordinate capital programs and projects and the grant receipt process,

and an Information Technology Manager who will lead operations and support the implementation of critical network infrastructure projects over the next two years. Two new maintenance positions within the Parks and Public Works Department will continue to enhance water and stormwater systems in accordance with the City's utility plans and 2021 Rate Study, and a part-time Mechanic will support new programs while maintaining an appropriate level of service for City vehicles. The matrix also includes a number of position substitutions and reclassifications.

Department	Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Legislative	Mayor Pro-Tem	0.15	-	0.15
	Council Member	0.60	-	0.60
	Department Total =	0.75	0.00	0.75
Executive	Mayor	0.25	-	0.25
	City Administrator	1.00	-	1.00
	Management Analyst	1.00	-	1.00
	Department Total =	2.25	0.00	2.25
City Clerk	City Clerk	1.00	-	1.00
	Department Total =	1.00	0.00	1.00
Communications	Communications Assistant	0.75	-	0.75
	Communications Coordinator	1.00	-	1.00
	Department Total =	1.75	0.00	1.75
City Attorney	Confidential Assistant to City Attorney	1.00	-	1.00
	City Attorney	1.00	-	1.00
	Assistant City Attorney	1.00	-	1.00
	Department Total =	3.00	0.00	3.00
Community Development	Community Development Director	1.00	-	1.00
	Community Liaison	1.00	-	1.00
	Planning Manager	1.00	(1.00)	0.00
	Senior Planner	1.00	2.00	3.00
	Associate Planner	1.00	-	1.00
	Planning Technician	1.00	-	1.00
	Building Official	1.00	-	1.00
	Building Inspector	1.00	(1.00)	0.00
	Permit Coordinator	0.00	1.00	1.00
	Permit Technician	1.00	(1.00)	0.00
	Department Total =	9.00	0.00	9.00
Finance & Human Resources	Finance & Human Resources Director	1.00	-	1.00
	Management Analyst	0.00	1.00	1.00
	Human Resources Manager	1.00	(1.00)	0.00
	Human Resources Analyst	0.00	1.00	1.00
	Human Resources Assistant	1.00	(1.00)	0.00
	Accounting Manager	1.00	-	1.00
	Accountant	1.00	-	1.00
	Senior Account Clerk	2.00	-	2.00
	Budget Manager	1.00	-	1.00
	Budget Analyst	0.00	1.00	1.00
	Project Specialist	0.00	0.56	0.56
	ARPA Specialist/Human Services Navigator	0.56	(0.56)	0.00
	Revenue Manager	0.00	1.00	1.00
	Account Clerk	1.00	-	1.00
	Office Assistant	1.00	-	1.00
	Department Total =	10.56	2.00	12.56

Department	Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Fire & Emergency Management	Fire Chief	1.00	-	1.00
	Deputy Fire Chief	1.00	-	1.00
	Administrative Assistant II	0.50	-	0.50
	Fire Training Captain	1.00	-	1.00
	Fire Lieutenant	3.00	-	3.00
	Firefighter	9.00	-	9.00
		Department Total =	15.50	0.00
Information Technology	IT Director	1.00	-	1.00
	IT Manager	0.00	1.00	1.00
	IT Systems Engineer	1.00	-	1.00
	IT Project Manager	1.00	-	1.00
	IT Systems Support	2.00	-	2.00
	Service Desk Technician (Snoqualmie)	1.00	-	1.00
	Service Desk Technician (Duvall)	1.00	-	1.00
	GIS Systems Analyst	1.00	-	1.00
		Department Total =	8.00	1.00
Parks & Public Works	Parks & Public Works Director	1.00	-	1.00
	Deputy Parks & Public Works Director/City Engineer	1.00	-	1.00
	CIP Project Manager	0.00	1.00	1.00
	Engineer	3.00	-	3.00
	Maintenance Operations Manager	1.00	(1.00)	0.00
	Administrative Assistant	1.00	-	1.00
	Parks & Streets Supervisor	1.00	-	1.00
	Parks & Streets Lead Worker	1.00	-	1.00
	Parks - Maintenance Technician (Levels 4-1)	4.00	-	4.00
	Streets - Maintenance Technician (Levels 4-1)	1.00	-	1.00
	Stormwater & Urban Forestry Supervisor	0.00	1.00	1.00
	Urban Forester	1.00	-	1.00
	Urban Forestry - Maintenance Technician	1.00	-	1.00
	Stormwater - Maintenance Technician (Levels 4-1)	1.00	1.00	2.00
	Sewer - Supervisor	1.00	-	1.00
	Sewer - Plant Operator Lead	1.00	-	1.00
	Sewer - Plant Operator Sr	1.00	-	1.00
	Sewer - Industrial Maintenance Technician Sr	1.00	-	1.00
	Sewer - Laboratory Analyst	1.00	-	1.00
	Sewer - Maintenance Technician-Treatment (Levels 4-1)	2.00	-	2.00
	Water Supervisor	1.00	-	1.00
	Water - Maintenance Technician-Treatment (Levels 4-1)	2.00	1.00	3.00
	Water - Maintenance Technician-Distribution (Levels 4-1)	2.00	-	2.00
	Irrigation - Maintenance Technician (Levels 4-1)	1.00	-	1.00
	Fleet & Facilities Supervisor	1.00	-	1.00
	Facilities - Maintenance Technicians (Levels 4-1)	1.00	-	1.00
	Fleet - Mechanic (Levels 3-1)	1.00	0.75	1.75
		Department Total =	33.00	3.75
Police	Police Chief	1.00	-	1.00
	Administrative Coordinator	1.00	-	1.00
	Behavioral Health Coordinator	1.00	-	1.00
	Police Records Technician	1.00	-	1.00
	Police Records/Evidence Technician	1.00	-	1.00
	Police Captain	1.00	-	1.00
	Police Sergeant	4.00	-	4.00
	Administrative Sergeant	0.00	1.00	1.00
	Detective	2.00	(1.00)	1.00
	Support Officer	1.00	-	1.00
		Department Total =	30.00	0.00
		Total Staffing Count =	114.81	6.75
				121.56



General Fund Overview

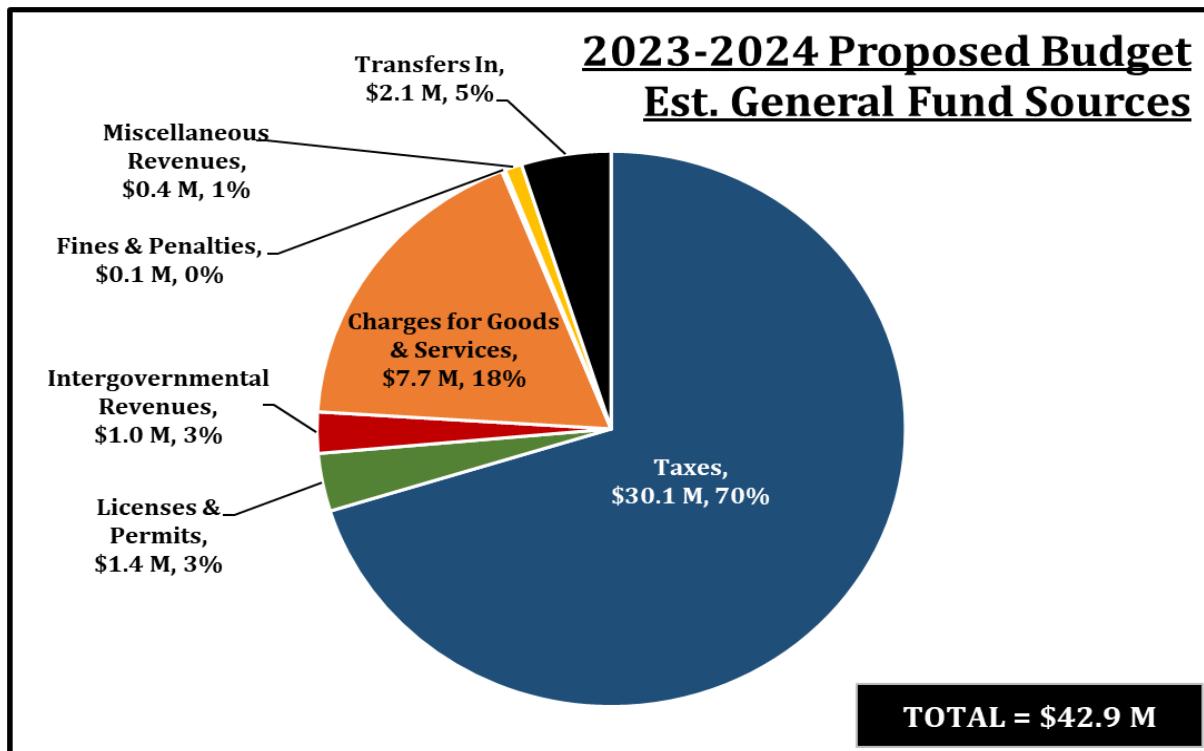
The General Fund serves as the main operating fund of the City and includes source and use allocations for general government activities such as administration, public safety, court services, community planning and development, economic development, street maintenance, park maintenance and human services. Overall General Fund sources are projected at \$42.9 million and General Fund uses are projected at \$45.0 million for 2023-2024 biennium.

The ending fund balance for the General Fund is anticipated to decrease \$2.1 million during the biennium. Fund balance is the difference between total sources and uses and measures the net financial resources available for spending. The City of Snoqualmie operates and reports on a cash basis, so sources and uses are reported when received or paid. While fund balance is not required to be "budgeted", it is a key figure in understanding what is available for spending and an indicator of general financial health for the fund. The beginning fund balance for the General Fund is stable and provides a strong foundation for starting the biennial budget period.

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 2,820,304	\$ 4,423,674	\$ 1,588,496			
Sources						
<i>Taxes</i>	\$ 14,263,811	\$ 14,912,668	\$ 15,223,503	\$ 30,136,171	4.5%	2.1%
<i>Licenses & Permits</i>	\$ 652,835	\$ 581,660	\$ 864,713	\$ 1,446,374	-10.9%	48.7%
<i>Intergovernmental Revenues</i>	\$ 451,713	\$ 528,904	\$ 497,124	\$ 1,026,028	17.1%	-6.0%
<i>Charges for Goods & Services</i>	\$ 3,239,349	\$ 3,477,838	\$ 4,229,094	\$ 7,706,932	7.4%	21.6%
<i>Fines & Penalties</i>	\$ 36,571	\$ 39,154	\$ 39,513	\$ 78,667	7.1%	0.9%
<i>Miscellaneous Revenues</i>	\$ 177,984	\$ 208,162	\$ 196,906	\$ 405,068	17.0%	-5.4%
<i>Transfers In</i>	\$ 773,750	\$ 1,058,909	\$ 1,058,909	\$ 2,117,818	36.9%	0.0%
Total Sources =	\$ 19,596,014	\$ 20,807,296	\$ 22,109,762	\$ 42,917,057	6.2%	6.3%
Uses						
<i>Salaries & Wages</i>	\$ 6,943,575	\$ 8,342,152	\$ 8,605,071	\$ 16,947,223	20.1%	3.2%
<i>Employee Benefits</i>	\$ 2,709,873	\$ 3,292,942	\$ 3,424,954	\$ 6,717,896	21.5%	4.0%
<i>Supplies</i>	\$ 534,043	\$ 686,666	\$ 658,157	\$ 1,344,823	28.6%	-4.2%
<i>Services</i>	\$ 7,534,108	\$ 8,583,535	\$ 8,583,714	\$ 17,167,249	13.9%	0.0%
<i>Capital Outlays</i>	\$ -	\$ 2,000	\$ 7,050	\$ 9,050	100.0%	252.5%
<i>Transfers Out</i>	\$ 271,044	\$ 2,735,179	\$ 49,147	\$ 2,784,326	909.1%	-98.2%
Total Uses =	\$ 17,992,643	\$ 23,642,475	\$ 21,328,093	\$ 44,970,568	31.4%	-9.8%
Sources Over (Under) Uses =	\$ 1,603,370	\$ (2,835,179)	\$ 781,668	\$ (2,053,511)		
Ending Fund Balance	\$ 4,423,674	\$ 1,588,496	\$ 2,370,164			

General Fund Sources Summary

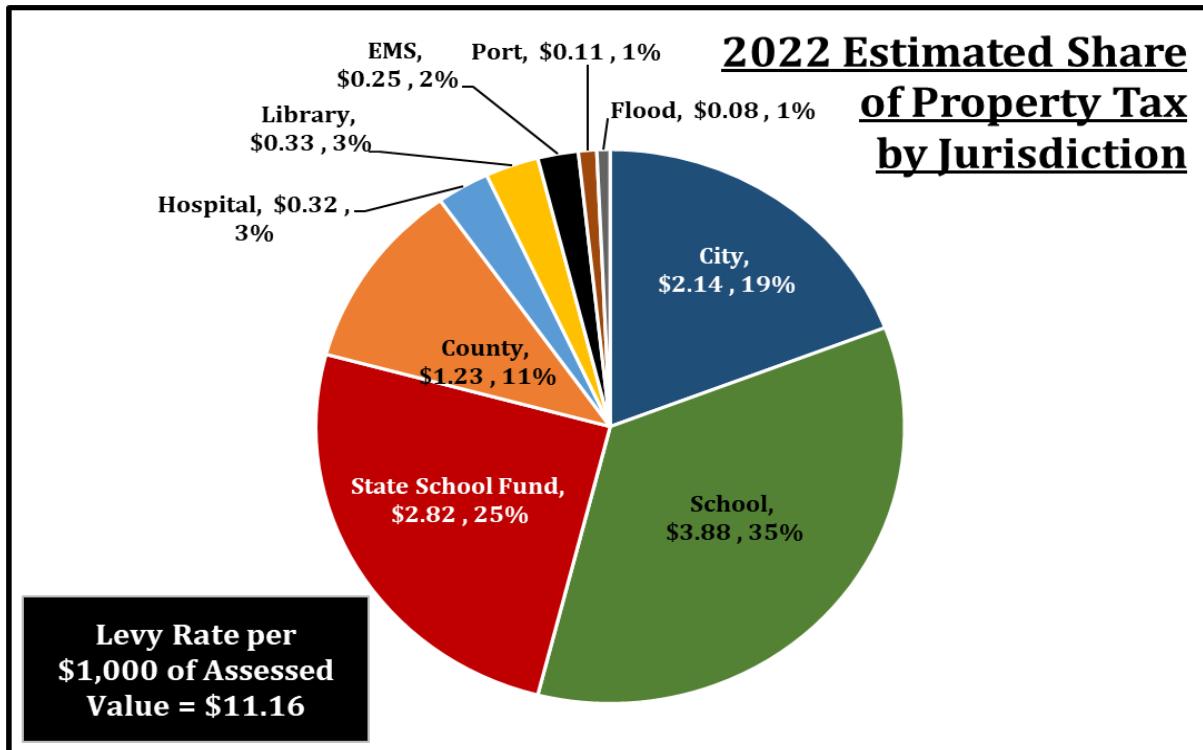
70% of General Fund sources come from property taxes, sales taxes, utility taxes, and other taxes. Charges for goods and services make up the second largest proportion at 18%. The following chart breaks out General Fund sources over the biennium by type of source.



Property Tax:

The King County Assessor's Office estimated the overall 2022 assessed valuation (AV) for property within the City of Snoqualmie at approximately \$4.0 billion. This is an increase in property values of \$494 million dollars over 2021 and represents a 13.9% increase.

The City of Snoqualmie only receives a proportion of the property taxes paid by property owners residing within City boundaries. For 2022, the City receives approximately \$0.19 of every property tax dollar paid. The 2022 levy rate is \$11.16 per \$1,000 of assessed valuation which is a 9.3% decline from the 2021 levy rate of \$12.31.



Property taxes represent the largest source of revenue for the General Fund. The City is projecting an increase of nearly \$215 thousand to a total of \$8.4 million for 2023, which includes the statutory limitation of a 1% increase from the previous year levy along with anticipated new construction values. The final property tax levy rate is set when all taxing jurisdictions adopt final levies and is provided by King County in early January of each year. For the two-year biennium, the City anticipates collecting \$16.7 million in property taxes.

For the average valued home in the City of Snoqualmie, which is estimated to be \$905,000 in 2023, the city portion of the property tax bill is approximately \$1,937. Average values of Snoqualmie homes have increased 17.5% from 2022, according to the King County Assessed Value Forecast, a continued trend of valuation increases as property owners saw an 18.6% increase from 2021 to 2022.

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

Sales and B&O tax revenue combined represents the second largest revenue source for the General Fund and is projected at \$8.2 million for the biennium, representing 19.5% of all General Fund sources. The 2023-2024 budget forecasts sales tax using King County's Office of Economic and Financial Analysis 2022 CPI-U forecasts.

Utility and Other Taxes:

Utility taxes are another major source of funding for the city's General fund at 11.6% of sources. The 2023-2024 forecast for these taxes is \$5.0 million, which represents a 2.1% decrease from the prior biennium.

Other General Fund Sources:

The remaining General Fund sources represent \$12.8 million and include administrative cost allocations to enterprise funds, building permits, development-related fees, miscellaneous licenses and taxes, public safety revenues, interest income and other miscellaneous sources.

Although mixed-use building projects may happen in Snoqualmie's near future, such as the Mill Site development, depending upon City Council's decision-making, these projects would not affect the budget until 2025, and are not included in the 2023-2024 biennium revenues.

New Ongoing Sources of Revenue:

As a part of the 2023-2024 Biennial Budget, and in order to sustain the City's level-of-service following the inflationary pressures and staffing challenges experienced in 2022, the City is proposing to generate new and ongoing sources of revenue from the following activities:

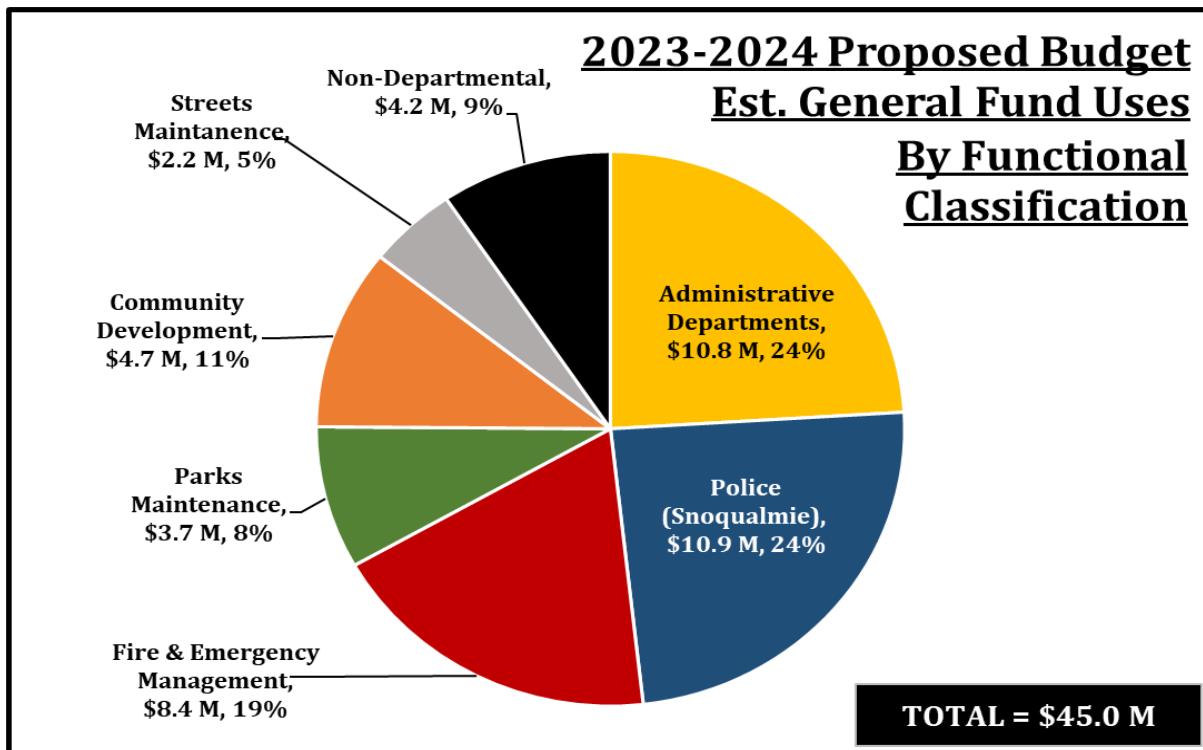
- **B&O Tax/Business License** (2023: +\$247,189, 2024: +\$256,047)
 - o B&O taxes and business licenses are paid to the City on the honor system. The intent of this initiative is to develop an internal audit program to work with those businesses that perform services or sell goods within Snoqualmie without obtaining the necessary license and paying the required the B&O tax. Additionally, other tax programs such as admissions or gambling need oversight to ensure compliance with SMC. The proposed Revenue Manager position is expected to facilitate and support revenue enhancement programs. The budget estimates the amount of revenue generated from the audit at 1.5 times the cost of the Revenue Manager position.
- **Comprehensive Fee Study** (2023: +\$100,000, 2024: +\$300,000)
 - o The budget proposes conducting a comprehensive fee study that would look into all fees set for things like building permits, the use of recreational fields, staffing rates and ambulance transport, and the degree to which the City should cost recover through its fee structure.
- **Ground Emergency Medical Transport (GEMT) Billing** (2023: +\$0, 2024: +\$300,000)
 - o The GEMT program, as available through the Washington State Health Care Authority, provides supplemental payments to publicly owned GEMT providers.

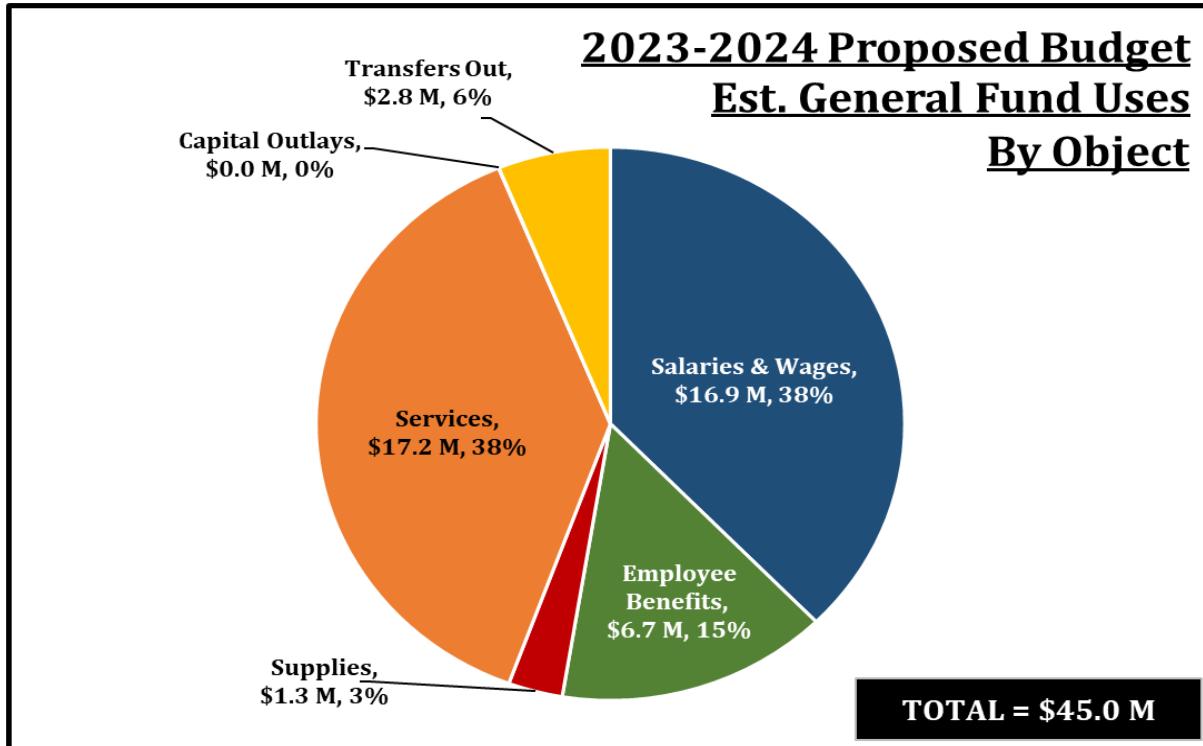
The supplemental payments would cover the funding gap between the City's actual costs per GEMT transport and the allowable amount received from Medicaid and any other source of reimbursement.

General Fund Uses Summary

Overall General Fund uses are projected at \$45.0 million for 2023-2024 biennium, a 25% increase from the prior biennium. The bulk of the increase, at 73%, comes from salaries, benefits, and a transfer to the CIP. The increases in personnel costs are associated with cost-of-living adjustments, collective bargaining agreement obligations and premiums for benefits. The new biennium also includes a \$2.5 million dollar transfer-out to the Non-Utilities Capital Fund for investment in capital improvements such as the Community Center Expansion Project.

Other overall increases from one budget period to another results from a consolidation and realignment of unneeded special revenue funds, updated accounting codes required by the State Auditors Office BARS and better reporting of governmental expenditures.





Reserve Fund Summary

Description:

The Reserve Fund (#002) is important to the City's financial flexibility and stability and provides options to respond to unexpected events that may arise during the biennium. Important events that may require the use of the Reserve Fund includes an economic downturn, a public emergency, or cash flow issues that prevent the City from paying expenditures when due. This budget assumes a reserve target of 15% of General Fund expenditures and does not anticipate using any during the biennium.

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 2,686,007	\$ 2,726,625	\$ 2,999,745			
Sources						
<i>Miscellaneous Revenues</i>	\$ 6,484	\$ 47,941	\$ 50,798	\$ 98,739	639.4%	6.0%
<i>Transfers In</i>	\$ 34,134	\$ 225,179	\$ 39,147	\$ 264,326	559.7%	-82.6%
Total Sources =	\$ 40,618	\$ 273,120	\$ 89,945	\$ 363,065	572.4%	-67.1%
Sources Over (Under) Uses =	\$ 40,618	\$ 273,120	\$ 89,945	\$ 363,065		
Ending Fund Balance	\$ 2,726,625	\$ 2,999,745	\$ 3,089,690			



General Fund by Functional Classification

Administrative Departments

Description:

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

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

Core Services:

- Serve as the Chief Executive of the City and provide leadership and oversight over all department functions.
- Serve as City representative in legislative affairs and intergovernmental relations.
- Implement the priorities of the City Council throughout the entire organization.
- Support departments with additional analytical capacity when needed, especially in regard to large or abnormal projects.
- Manage and oversee the Human Services allocation process, under the advisement of the Human Services Commission.

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

Core Services:

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

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

Core Services:

- Manage the legislative affairs of the City.
- Responsible for records management.
- Provide administrative support to elected officials.
- Serve as the City's volunteer coordinator.
- Provide oversight of the City's risk management program.

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

Core Services:

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

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

Core Services:

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

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

Proposed 2023-2024 Biennial Budget Uses:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Uses						
Salaries & Wages	\$ 1,863,929	\$ 2,352,041	\$ 2,430,646	\$ 4,782,687	26.2%	3.3%
Employee Benefits	\$ 724,052	\$ 956,259	\$ 993,493	\$ 1,949,752	32.1%	3.9%
Supplies	\$ 11,999	\$ 9,355	\$ 11,203	\$ 20,558	-22.0%	19.8%
Services	\$ 1,491,381	\$ 2,091,847	\$ 1,968,140	\$ 4,059,987	40.3%	-5.9%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Uses =	\$ 4,091,360	\$ 5,409,502	\$ 5,403,482	\$ 10,812,984	32.2%	-0.1%

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Mayor Pro-Tem	0.15	-	0.15
Council Member	0.60	-	0.60
Legislative Subtotal =	0.75	0.00	0.75
Mayor	0.25	-	0.25
Management Analyst	1.00	-	1.00
City Administrator	1.00	-	1.00
Executive Subtotal =	2.25	0.00	2.25
City Clerk	1.00	-	1.00
City Clerk Subtotal =	1.00	0.00	1.00
City Attorney	1.00	-	1.00
Assistant City Attorney	1.00	-	1.00
Confidential Assistant to City Attorney	1.00	-	1.00
City Attorney Subtotal =	3.00	0.00	3.00
Finance & Human Resources Director	1.00	-	1.00
Management Analyst	0.00	1.00	1.00
Human Resources Manager	1.00	(1.00)	0.00
Human Resources Analyst	0.00	1.00	1.00
Human Resources Assistant	1.00	(1.00)	0.00
Accounting Manager	1.00	-	1.00
Accountant	1.00	-	1.00
Senior Account Clerk	2.00	-	2.00
Budget Manager	1.00	-	1.00
Budget Analyst	0.00	1.00	1.00
Revenue Manager	0.00	1.00	1.00
Account Clerk	1.00	-	1.00
Office Assistant	1.00	-	1.00
Finance & Human Resources Subtotal =	10.00	2.00	12.00
Communications Assistant	0.75	-	0.75
Communications Coordinator	1.00	-	1.00
Communications Subtotal =	1.75	0.00	1.75
Total Staffing Count =	18.75	2.00	20.75

Major Changes/Additions:

- **Revenue Manager** (Ongoing) (2023: -\$165,312, 2024: -\$171,490)
 - o The purpose of this position is to provide better oversight of the collection of revenues such as utility billing, B&O taxes, business licensing, and general cash receipting. In addition, one goal of this position is to facilitate and support an audit of B&O taxes and business licensing. Furthermore, the position may facilitate and/or support the proposed Comprehensive Fee Study and Ground Emergency Medical Transport (GEMT) billing. Both will require significant effort. This position is assumed critical to generating new ongoing sources of revenue over the next biennium.
- **Budget Manager** (Ongoing) (2023: -\$22,631, 2024: -\$23,422)
 - o The reclassification of a Senior Financial Analyst to a Budget Manager will allow the Finance and Human Resources Department to improve service delivery by increasing its focus on updating the financial policy, managing the development of the biennial budget and Capital Improvement Plan (CIP), create a long-term financial model, and oversee portions of multi-year Enterprise Resource Planning (ERP) System Project. The reclassification was approved by Council in July of 2022 and is therefore considered authorized.
- **Budget Analyst** (Ongoing) (2023: -\$143,285, 2024: -\$148,456)
 - o The purpose of this position is to work with the Budget Manager to create and maintain appropriate financial models, produce reports for the review of departments, the Administration, and the Council, and to conduct ad-hoc analyses. Given how critical the budget is in setting the direction of the City, this position will play a significant role in maintaining appropriate financial capacity, and identifying issues beforehand, so that the City can provide adequate levels-of-service now and into the future.
- **Other Finance & Human Resources Department Staffing Changes** (Ongoing) (2023: -\$1,169, 2024: -\$651)
 - o The Finance and Human Resources Department is seeking to restructure the Human Resources function by converting the Human Resources Manager position into a Management Analyst and reclassifying the Human Resources Assistant into a Human Resources Analyst. This will help the department to retain a current employee as well as provide flexibility when it comes to updating and improving policies across all areas of the department.
- **Temporary Assistance During the ERP Project** (One-Time) (2023: -\$50,000, 2024: -\$50,000)
 - o The Finance and Human Resources Department will need additional assistance over the next biennium during the implementation of the Enterprise Resource Planning System (ERP) Project. With the ERP Project generating approximately

30% of the department's workload over the next biennium, the department will need to backfill the time devoted to the ERP Project to maintain the core services it provides to the community.

- **Additional Enterprise Resource Planning System (ERP) Project Modules** (One-Time & Ongoing) (2024: -\$80,050)
 - The Finance and Human Resources Department has identified the need for a "system of record" module that can support the taxing and licensing needs of the City and an open data portal that would allow the public to review the City's financial information and budget.
- **Contract Legal Support** (One-Time) (2023: -\$100,000, 2024: -\$100,000)
 - The funding of additional contract legal support will help to handle some of the anticipated workload the City Attorney's Office will likely experience over the next two years. One goal of this request is to reduce the bottleneck other departments experience when requiring the review and help of the City Attorney.
- **Strategic Plan** (One-Time) (2024: -\$100,000)
 - The development of a strategic plan will help the City to think more deeply about its current opportunities and challenges, provide guidance and direction to departments, uncover ways to protect key services, and find those strategic investments that will help to propel the City well into the future.
- **Council Chambers Audio/Visual Upgrade** (One-Time) (2023: -\$108,000)
 - The intent of this proposal is to improve the ability of the Charles S. Peterson Council Chambers to host hybrid meetings and reduce the effort required to administer the technology. The Council Chambers is one of the most important meeting spaces in the City of Snoqualmie and plays host to several organizations outside the City as well as regional meetings. The costs included here represent internal service charges that will allow the Information Technology Department to purchase the necessary equipment to upgrade the Council Chambers.
- **Security Infrastructure at City Hall** (One-Time) (2023: -\$207,000)
 - The intent of this proposal is to adapt City Hall to account for potential safety risks. As a result, the City expects to prevent the property damage that has occurred in the past as well as protect employees from emergent threats. A secondary goal from such changes is the ability to free up more useable space to house employees. The costs included here represent internal service charges that will allow the Facilities Maintenance Division of the Parks and Public Works Department to construct the improvements.

Police (Snoqualmie)

Description:

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

Core Services:

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

Proposed 2023-2024 Biennial Budget Uses:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Uses						
<i>Salaries & Wages</i>	\$ 2,069,052	\$ 2,208,956	\$ 2,275,073	\$ 4,484,029	6.8%	3.0%
<i>Employee Benefits</i>	\$ 745,435	\$ 807,143	\$ 839,324	\$ 1,646,467	8.3%	4.0%
<i>Supplies</i>	\$ 126,288	\$ 188,900	\$ 139,000	\$ 327,900	49.6%	-26.4%
<i>Services</i>	\$ 1,578,333	\$ 2,169,406	\$ 2,244,621	\$ 4,414,027	37.4%	3.5%
<i>Capital Outlays</i>	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<i>Transfers Out</i>	\$ 219,666	\$ -	\$ -	\$ -	-100.0%	0.0%
Total Uses =	\$ 4,738,775	\$ 5,374,405	\$ 5,498,018	\$ 10,872,423	13.4%	2.3%

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Police Chief	0.88	-	0.88
Administrative Coordinator	1.00	-	1.00
Behavioral Health Coordinator	0.50	-	0.50
Police Records/Evidence Technician	1.00	-	1.00
Police Captain	0.88	-	0.88
Police Sergeant	2.00	-	2.00
Administrative Sergeant	0.00	1.00	1.00
Detective	2.00	(1.00)	1.00
Support Officer	0.50	-	0.50
Resource Officer	1.00	-	1.00
Police Officer	8.00	-	8.00
Total Staffing Count =	17.76	0.00	17.76

Major Changes/Additions:

- **Police Take Home Program** (One-Time & Ongoing) (2023: -\$170,321, 2024: -\$192,316)
 - o The Police Take Home Program is intended as a recruitment and retention effort to sustain the level-of-service the Police Department provides to the residents of Snoqualmie and North Bend. The City of North Bend is anticipated to fully participate in this program and their share of costs have been projected and included under the North Bend Police Services Fund (#014). The costs included here represent internal service charges that will allow the Equipment Replacement and Repair Division of the Parks and Public Works Department to purchase and maintain the additional police vehicles.
- **Behavioral Health Coordinator** (Ongoing) (2023: -\$143,285, 2024: -\$148,456)
 - o The purpose of this position is to work with the Police and Fire Departments as a first responder in situations that may require help in rendering mental health assistance. This position has been approved by Council as a mid-year adjustment and is funded through a grant that is expected to last through June 30, 2023. It is expected that the cities of Snoqualmie and North Bend will split the cost of the position following the end of the grant. The Behavioral Health Coordinator was approved by Council in September of 2022 and is therefore considered authorized.
- **Administrative Sergeant** (Ongoing) (2023: -\$23,643, 2024: -\$24,256)
 - o The reclassification of a Detective position to an Administrative Sergeant will allow the Police Department to address certain needs more effectively and help to free up leadership's capacity to develop strategies to improve levels-of-service to the community.

Fire & Emergency Management

Description:

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

Core Services:

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

Proposed 2023-2024 Biennial Budget Uses:

Uses	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Salaries & Wages	\$ 1,824,015	\$ 2,128,900	\$ 2,191,297	\$ 4,320,197	16.7%	2.9%
Employee Benefits	\$ 670,645	\$ 745,728	\$ 778,053	\$ 1,523,781	11.2%	4.3%
Supplies	\$ 134,521	\$ 145,365	\$ 149,000	\$ 294,365	8.1%	2.5%
Services	\$ 739,821	\$ 1,101,261	\$ 1,116,808	\$ 2,218,069	48.9%	1.4%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Transfers Out	\$ 30,000	\$ -	\$ -	\$ -	-100.0%	0.0%
Total Uses =	\$ 3,399,002	\$ 4,121,255	\$ 4,235,158	\$ 8,356,412	21.2%	2.8%

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Fire Chief	1.00	-	1.00
Deputy Fire Chief	1.00	-	1.00
Administrative Assistant II	0.50	-	0.50
Fire Training Captain	1.00	-	1.00
Fire Lieutenant	3.00	-	3.00
Firefighter	9.00	-	9.00
Total Staffing Count =	15.50	0.00	15.50

Major Changes/Additions:

- **Firefighter** (Ongoing) (2023: -\$66,989, 2024: -\$69,175)
 - o The addition of a Firefighter is expected to allow the Fire and Emergency Management Department to move the Fire Captain to an administrative role and manage the Department's training and volunteer firefighter program. The training program oversight is necessary due to the City leaving the South King County Fire Training Consortium. In addition, the Volunteer Firefighter Program has struggled because of a lack of oversight and direct administrative support. Lastly, the position will support the Department's accreditation effort. This position is offset by the reduction in the hours of the Administration Assistant position from full-time to half-time. The additional Firefighter was approved by Council in July of 2022 and is therefore considered authorized.
- **Puget Sound Emergency Radio Network (PSERN) Improvements** (Ongoing) (2023: -\$25,000, 2024: -\$15,000)
 - o King County is replacing its radio system and there are additional costs that the City will need to support. This includes an annual service fee, user fee, new hardware costs, and replacement costs. The Puget Sound Emergency Radio Network is a voter-approved emergency public safety radio system that will be used for dispatching and facilitate communications between fire, law enforcement, and other first responders. This system will use the latest telecommunications technology in replacement of an aging system and will provide improved coverage, capacity, and reliability.
- **Retention & Recruitment** (One-Time) (2023: -\$100,000, 2024: -\$100,000)
 - o This funding will allow the Fire and Emergency Management Department to keep and hire highly trained firefighters in an environment of increasing competition for their services. In addition, the funding could be used to jumpstart a Diversity, Equity, and Inclusion (DEI) Program that could help to encourage a broader range of candidates from different backgrounds into becoming firefighters.

Parks Maintenance

Description:

The Parks Maintenance Division of the Parks and Public Works Department provides the maintenance necessary to support a safe, welcoming, and attractive experience for users of playgrounds, sport courts, athletic fields, trails, and other features. The City of Snoqualmie is defined by its accessibility to nature and the active engagement of its residents. As a result, the City currently maintains over 40 parks, 30 miles of trails, and 1,200 acres of open space contributing to the overall health and well-being of the community. The City is also an active leader in forest and street tree management through proactive assessment and mitigation and the Green Snoqualmie Partnership.

Core Services:

- Maintain grass turf at parks, athletic fields, and other rights-of-way through mowing, edging, fertilizing, aerating, etc.
- Maintain beds, shrubs, and ground cover at parks and other rights-of-way through weeding, spraying, trimming, mulching, and bark blowing.
- Maintain park and other athletic field structures by cleaning and repairing bathrooms, air blowing walkways, emptying garbage cans, repairing playground structures, preserving field turf, restoring baseball fields to condition, etc.
- Pick up leaves during the fall.
- Conduct pre-emergent work in parks as necessary in order to mitigate probable future issues.
- Maintain the trail system by clearing fallen trees, restoring eroded pathways, and fixing or replacing worn or broken bridges and guide logs.
- Maintain street and landscape trees in visible areas by pruning branches and removing and planting trees when necessary.
- Assess the condition and health of trees regularly for damage, infestation, and other stressors.
- Manage volunteers and rent out park structures and shelters when applicable.
- Assist with other City functions as needed such as events set-up and the holiday lighting of trees or in times of an emergency such as during snow events.

Proposed 2023-2024 Biennial Budget Uses:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Uses						
Salaries & Wages	\$ 511,074	\$ 484,340	\$ 499,822	\$ 984,162	-5.2%	3.2%
Employee Benefits	\$ 268,371	\$ 240,020	\$ 249,179	\$ 489,199	-10.6%	3.8%
Supplies	\$ 119,755	\$ 172,191	\$ 178,573	\$ 350,764	43.8%	3.7%
Services	\$ 812,192	\$ 996,888	\$ 913,913	\$ 1,910,801	22.7%	-8.3%
Capital Outlays	\$ -	\$ 2,000	\$ 2,050	\$ 4,050	100.0%	2.5%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Uses =	\$ 1,711,392	\$ 1,895,439	\$ 1,843,537	\$ 3,738,976	10.8%	-2.7%

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Parks & Public Works Director	0.10	-	0.10
Administrative Assistant II	0.10	-	0.10
Maintenance Operations Manager	0.40	(0.40)	0.00
Parks & Streets Supervisor	0.50	-	0.50
Parks & Streets Lead Worker	0.50	-	0.50
Parks - Maintenance Technician	4.00	-	4.00
Total Staffing Count =	5.60	(0.40)	5.20

Major Changes/Additions:

- **Parks Deferred Repairs** (One-Time) (2023: -\$75,000, 2024: -\$75,000)
 - o For the 2021-2022 biennium, the budget for parks maintenance was reduced to counteract the anticipated financial impacts of the pandemic. The goal of this proposal is to give the Parks Maintenance Division of the Parks and Public Works Department the ability to repair items that may have been neglected during the pandemic due to a lack of funding.
- **Parks, Open Space, and Recreation Study** (One-Time) (2023: -\$100,000)
 - o The intent of this study is to reimagine the City's parks system in response to the changing demographics and standards of the community. The goal is to figure out what recreational facilities might be missing from the City's current offerings or oversupplied and will help the City to allocate dollars wisely in the future.

Community Development

Description:

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

Core Services:

- Facilitate decision-making on land use and zoning issues, under the advisement of the Planning Commission, and in conformance with the adopted Comprehensive Plan and Zoning Ordinance(s).
- Facilitate the review and development of plans and projects in conformance with the Zoning Code, State Environmental Policy Act (SEPA), Shoreline Master Plan, Floodplain Ordinance, Snoqualmie Ridge Master Plan(s), Development Agreements, Parks, Open Space, and Recreation Plans, etc.
- Review and issue building permit applications and other development permits for grading, design review, historic preservation, variances, etc.
- Enforce the building code, inspect buildings, and manage the Fire Marshal program for the City.
- Manage economic development programs for the City under the advisement of the Economic Development Commission
- Manage art programs for the City under the advisement of the Arts Commission.
- Manage the lodging tax distribution program for the City under the advisement of the Lodging Tax Advisory Committee
- Lead in the development of environmental programs and provide the stewardship necessary to restore environmentally sensitive areas, support sustainability programs, reposition the City for renewable energy, tackle climate change, K4C, MSWMAC Solid Waste, etc.
- Manage large strategic capital projects in collaboration with other departments and agencies.
- Write, apply, and administer grants from multiple levels of government including the federal government, the State of Washington, and King County.

Proposed 2023-2024 Biennial Budget Uses:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Uses						
Salaries & Wages	\$ 589,980	\$ 951,804	\$ 985,066	\$ 1,936,870	61.3%	3.5%
Employee Benefits	\$ 252,908	\$ 436,922	\$ 453,987	\$ 890,909	72.8%	3.9%
Supplies	\$ 8,029	\$ 26,043	\$ 10,271	\$ 36,314	224.4%	-60.6%
Services	\$ 1,102,173	\$ 856,106	\$ 1,023,489	\$ 1,879,595	-22.3%	19.6%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Uses =	\$ 1,953,090	\$ 2,270,875	\$ 2,472,814	\$ 4,743,689	16.3%	8.9%

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Community Development Director	1.00	-	1.00
Community Liaison	1.00	-	1.00
Planning Manager	1.00	(1.00)	0.00
Senior Planner	1.00	2.00	3.00
Associate Planner	1.00	-	1.00
Planning Technician	1.00	-	1.00
Building Official	1.00	-	1.00
Building Inspector	1.00	(1.00)	0.00
Permit Coordinator	0.00	1.00	1.00
Permit Technician	1.00	(1.00)	0.00
Total Staffing Count =	9.00	0.00	9.00

Major Changes/Additions:

- **Community Development Department Staffing Changes** (Ongoing) (2023: -\$34,914, 2024: -\$33,741)
 - o The Community Development Department is seeking to reorganize by reclassifying the Permit Technician into a Permit Coordinator and the Planning Manager and Building Inspector positions into two Senior Planner positions. This will help the department to meet several challenges over the next two years including an update to the Comprehensive Plan. In addition, and in order to support reduced building staffing, the City is proposing to utilize contract support when needed to help with inspections and other services.
- **Additional Enterprise Resource Planning System (ERP) Project Modules** (One-Time & Ongoing) (2024: -\$82,600)
 - o The Community Development Department has identified the need for new permit tracking software that can fully integrate with the new ERP system.

Streets Maintenance

Description:

The Streets Maintenance Division of the Parks and Public Works Department provides the maintenance necessary to sustain a transportation system that keeps Snoqualmie and its neighborhoods connected. With nearly 40 miles of road and adjacent sidewalk, the City ensures that important destinations are accessible by all modes of travel. In taking the necessary actions to preserve the condition and functionality of infrastructure, the City can reduce potential safety hazards and avoid potential costly rebuilds.

Core Services:

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

Proposed 2023-2024 Biennial Budget Uses:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Uses						
Salaries & Wages	\$ 85,525	\$ 216,111	\$ 223,167	\$ 439,278	152.7%	3.3%
Employee Benefits	\$ 48,462	\$ 106,870	\$ 110,918	\$ 217,788	120.5%	3.8%
Supplies	\$ 133,451	\$ 144,812	\$ 170,110	\$ 314,922	8.5%	17.5%
Services	\$ 668,591	\$ 649,292	\$ 580,867	\$ 1,230,159	-2.9%	-10.5%
Capital Outlays	\$ -	\$ -	\$ 5,000	\$ 5,000	0.0%	100.0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Uses =	\$ 936,029	\$ 1,117,085	\$ 1,090,062	\$ 2,207,147	19.3%	-2.4%

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Parks & Public Works Director	0.10	-	0.10
Administrative Assistant II	0.10	-	0.10
Maintenance Operations Manager	0.30	(0.30)	0.00
Parks & Streets Supervisor	0.50	-	0.50
Parks & Streets Lead Worker	0.50	-	0.50
Streets - Maintenance Technician	1.00	-	1.00
Total Staffing Count =	2.50	(0.30)	2.20

Major Changes/Additions:

- **Right-of-Way Mower** (One-Time & Ongoing) (2023: -\$80,000, 2024: -\$13,000)
 - o The current landscape services contract does not include right-of-way mowing and the City currently does not have a right-of-way mower. This funding will allow the City to purchase a mower that will improve the sightlines and safety of our local roadways.

Non-Departmental

Description:

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

Proposed 2023-2024 Biennial Budget Uses:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Uses						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Employee Benefits	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Supplies	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Services	\$ 1,141,617	\$ 718,735	\$ 735,876	\$ 1,454,611	-37.0%	2.4%
Capital Outlays	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Transfers Out	\$ 21,378	\$ 2,735,179	\$ 49,147	\$ 2,784,326	12694.4%	-98.2%
Total Uses =	\$ 1,162,995	\$ 3,453,914	\$ 785,023	\$ 4,238,937	197.0%	-77.3%



Managerial Funds

Arts Activities Fund (#012)

Description:

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

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 46,032	\$ 48,578	\$ 39,816			
Sources						
<i>Charges for Goods & Services</i>	\$ 200	\$ 500	\$ 500	\$ 1,000	150.0%	0.0%
<i>Miscellaneous Revenues</i>	\$ 130	\$ 738	\$ 581	\$ 1,319	467.7%	-21.3%
<i>Transfers In</i>	\$ 10,000	\$ 50,856	\$ 27,136	\$ 77,992	408.6%	-46.6%
Total Sources =	\$ 10,330	\$ 52,094	\$ 28,217	\$ 80,311	404.3%	-45.8%
Uses						
<i>Supplies</i>	\$ 2,050	\$ 6,000	\$ 6,000	\$ 12,000	192.6%	0.0%
<i>Services</i>	\$ 5,734	\$ 14,000	\$ 14,000	\$ 28,000	144.2%	0.0%
<i>Capital Outlays</i>	\$ -	\$ 40,856	\$ 17,136	\$ 57,992	100.0%	-58.1%
Total Uses =	\$ 7,784	\$ 60,856	\$ 37,136	\$ 97,992	681.8%	-39.0%
Sources Over (Under) Uses =	\$ 2,546	\$ (8,762)	\$ (8,919)	\$ (17,681)		
Ending Fund Balance	\$ 48,578	\$ 39,816	\$ 30,897			

North Bend Police Services Fund (#014)

Description:

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

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 16,429	\$ 244,924	\$ 97,362			
Sources						
<i>Intergovernmental Revenues</i>	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	0.0%	-100.0%
<i>Charges for Goods & Services</i>	\$ 2,185,164	\$ 2,954,026	\$ 2,605,160	\$ 5,559,186	35.2%	-11.8%
<i>Miscellaneous Revenues</i>	\$ -	\$ 2,880	\$ 820	\$ 3,700	0.0%	0.0%
<i>Transfers In</i>	\$ 187,025	\$ -	\$ -	\$ -	-100.0%	0.0%
Total Sources =	\$ 2,409,689	\$ 2,994,406	\$ 2,605,980	\$ 5,600,386	24.3%	-13.0%
Uses						
<i>Salaries & Wages</i>	\$ 1,157,881	\$ 1,241,620	\$ 1,284,468	\$ 2,526,088	7.2%	3.5%
<i>Employee Benefits</i>	\$ 436,657	\$ 575,696	\$ 598,859	\$ 1,174,555	31.8%	4.0%
<i>Supplies</i>	\$ 54,357	\$ 79,200	\$ 79,200	\$ 158,400	45.7%	0.0%
<i>Services</i>	\$ 532,299	\$ 1,245,452	\$ 740,815	\$ 1,986,267	134.0%	-40.5%
<i>Capital Outlays</i>	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Uses =	\$ 2,181,194	\$ 3,141,968	\$ 2,703,342	\$ 5,845,310	44.0%	-14.0%
Sources Over (Under) Uses =	\$ 228,495	\$ (147,562)	\$ (97,362)	\$ (244,924)		
Ending Fund Balance	\$ 244,924	\$ 97,362	\$ -			

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Police Chief	0.12	-	0.12
Behavioral Health Coordinator	0.50	-	0.50
Police Records Technician	1.00	-	1.00
Police Captain	0.12	-	0.12
Police Sergeant	2.00	-	2.00
Support Officer	0.50	-	0.50
Police Officer	8.00	-	8.00
Total Staffing Count =	12.24	0.00	12.24

Major Changes/Additions:

- **Police Take Home Program** (One-Time & Ongoing) (2023: -\$608,803, 2024: - \$92,601)
 - o The Police Take Home Program is intended as a recruitment and retention effort to sustain the level-of-service the Police Department provides to the residents of Snoqualmie and North Bend. The City of North Bend is anticipated to fully participate in this program. The costs included here represent internal service charges that will allow the Equipment Replacement and Repair Division of the Parks and Public Works Department to purchase and maintain the additional police vehicles.

Deposits Reimbursement Control Fund (#018)

Description:

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

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 21,266	\$ 21,266	\$ 21,266			
Sources						
<i>Miscellaneous Revenues</i>	\$ -	\$ 358	\$ 358	\$ 716	100.0%	0.0%
<i>Deposits</i>	\$ -	\$ 10,000	\$ 10,000	\$ 20,000	100.0%	0.0%
Total Sources =	\$ -	\$ 10,358	\$ 10,358	\$ 20,716	100.0%	0.0%
Uses						
<i>Refundable Deposits Disbursed</i>	\$ -	\$ 10,358	\$ 10,358	\$ 20,716	100.0%	0.0%
Total Uses =	\$ -	\$ 10,358	\$ 10,358	\$ 20,716	100.0%	0.0%
Sources Over (Under) Uses =	\$ -	\$ -	\$ -	\$ -	-	-
Ending Fund Balance	\$ 21,266	\$ 21,266	\$ 21,266			



Special Revenue Funds

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

Hotel/Motel Tax Fund (#110)

Description:

This fund records receipts from hotel/motel or lodging taxes. These receipts are a "diversion" of the state component of sales tax attributed to hotel/motel room rentals. The funds are dedicated to tourism promotion. The City's Lodging Tax Advisory Committee reviews applications from organizations and makes final recommendations on how to spend the taxes received.

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 78,782	\$ 147,700	\$ 112,890			
Sources						
<i>Taxes</i>	\$ 166,918	\$ 138,000	\$ 138,000	\$ 276,000	-17.3%	0.0%
<i>Miscellaneous Revenues</i>	\$ 2,000	\$ 2,190	\$ 1,601	\$ 3,791	9.5%	-26.9%
Total Sources =	\$ 168,918	\$ 140,190	\$ 139,601	\$ 279,791	-17.0%	-0.4%
Uses						
<i>Services</i>	\$ 100,000	\$ 175,000	\$ 175,000	\$ 350,000	75.0%	0.0%
Total Uses =	\$ 100,000	\$ 175,000	\$ 175,000	\$ 350,000	75.0%	0.0%
Sources Over (Under) Uses =	\$ 68,918	\$ (34,810)	\$ (35,399)	\$ (70,209)		
Ending Fund Balance	\$ 147,700	\$ 112,890	\$ 77,491			

Drug Enforcement Fund (#118)

Description:

The Drug Enforcement Fund was established to collect proceeds from the sale of confiscated and/or forfeited property seized as a result of criminal drug activity. A portion of the proceeds are required to be forwarded to the State of Washington to support the operation of the State Patrol Crime Lab. The proceeds that are retained by the City must be used to support drug

enforcement activities, including acquisition of specialized police equipment. Funds are also used for undercover operations.

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 32,372	\$ 10,200	\$ 10,200			
Sources						
<i>Miscellaneous Revenues</i>	\$ -	\$ 5,172	\$ 5,172	\$ 10,344	100.0%	0.0%
Total Sources =	\$ -	\$ 5,172	\$ 5,172	\$ 10,344	100.0%	0.0%
Uses						
<i>Supplies</i>	\$ 5,172	\$ 172	\$ 172	\$ 344	-96.7%	0.0%
<i>Services</i>	\$ 10,000	\$ -	\$ -	\$ -	-100.0%	0.0%
<i>Refundable Deposits Disbursed</i>	\$ 7,000	\$ 5,000	\$ 5,000	\$ 10,000	-28.6%	0.0%
Total Uses =	\$ 22,172	\$ 5,172	\$ 5,172	\$ 10,344	-76.7%	0.0%
Sources Over (Under) Uses =	\$ (22,172)	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 10,200	\$ 10,200	\$ 10,200			

Affordable Housing Fund (#131)

Description:

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

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 553,936	\$ 898,936	\$ 909,057			
Sources						
<i>Taxes</i>	\$ 343,000	\$ 369,000	\$ 379,000	\$ 748,000	7.6%	2.7%
<i>Miscellaneous Revenues</i>	\$ 2,000	\$ 15,121	\$ 15,121	\$ 30,242	656.1%	0.0%
Total Sources =	\$ 345,000	\$ 384,121	\$ 394,121	\$ 778,242	11.3%	2.6%
Uses						
<i>Services</i>	\$ -	\$ 374,000	\$ 384,000	\$ 758,000	100.0%	2.7%
Total Uses =	\$ -	\$ 374,000	\$ 384,000	\$ 758,000	100.0%	2.7%
Sources Over (Under) Uses =	\$ 345,000	\$ 10,121	\$ 10,121	\$ 20,242		
Ending Fund Balance	\$ 898,936	\$ 909,057	\$ 919,178			

ARPA Covid Local Recovery Fund (#150)

Description:

The America Rescue Plan Act (ARPA) Covid Local Recovery Fund was established to collect proceeds from the U.S. Department of Treasury following congressional passage of the America Rescue Plan Act (ARPA). The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), which is a part of the American Rescue Plan, delivered funds to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The program ensures that governments have the resources needed to fight the pandemic and support family and businesses struggling with its public health and economic impacts, maintain vital public services, even amid declines in revenue, and build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

The City received \$3.8 million in funds over two tranches and engaged in a process to allocate ARPA funds in 2022 to the resident, business, and non-profit members of the community who have been negatively impacted by the pandemic. In order to protect the City from inflationary pressures experienced in 2022 and over the biennium. It is the intention of the City to transfer the remaining funds into the General Fund (#001) to support its ongoing operations.

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 1,894,301	\$ 2,244,095	\$ 1,132,906			
Sources						
<i>Intergovernmental Revenues</i>	\$ 1,903,134	\$ -	\$ -	\$ -	-100.0%	0.0%
<i>Miscellaneous Revenues</i>	\$ 4,000	\$ 28,327	\$ 9,454	\$ 37,781	608.2%	-66.6%
Total Sources =	\$ 1,907,134	\$ 28,327	\$ 9,454	\$ 37,781	-98.5%	-66.6%
Uses						
<i>Salaries & Wages</i>	\$ 41,711	\$ 54,441	\$ 56,347	\$ 110,788	30.5%	3.5%
<i>Employee Benefits</i>	\$ 15,324	\$ 25,666	\$ 26,604	\$ 52,270	67.5%	3.7%
<i>Services</i>	\$ 750,305	\$ 500	\$ 500	\$ 1,000	-99.9%	0.0%
<i>Transfers Out</i>	\$ 750,000	\$ 1,058,909	\$ 1,058,909	\$ 2,117,818	41.2%	0.0%
Total Uses =	\$ 1,557,340	\$ 1,139,516	\$ 1,142,360	\$ 2,281,876	-26.8%	0.2%
Sources Over (Under) Uses =	\$ 349,794	\$ (1,111,189)	\$ (1,132,906)	\$ (2,244,095)		
Ending Fund Balance	\$ 2,244,095	\$ 1,132,906	\$ -			

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Project Specialist	0.00	0.56	0.56
ARPA Specialist/Human Services Navigator	0.56	(0.56)	0.00
Total Staffing Count =	0.56	0.00	0.56



Governmental Capital Funds

Non-Utilities Capital Fund (#310)

Description:

The Non-Utilities Capital Fund appropriates funds for the acquisition or improvement of long-term park, transportation, and facility infrastructure with a useful life greater than one year over the biennium. On August 8, 2022, Council adopted the 2023-2028 Capital Improvement Plan (CIP). The first two years of the plan have been incorporated into this fund for the 2023-2024 Biennial Budget.

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 18,637,740	\$ 20,100,000	\$ 17,664,450			
Sources						
Taxes	\$ 3,175,915	\$ 2,587,388	\$ 2,857,766	\$ 5,445,154	-18.5%	10.4%
<i>Intergovernmental Revenues</i>	<i>\$ 1,740,000</i>	<i>\$ 8,518,550</i>	<i>\$ 2,383,400</i>	<i>\$ 10,901,950</i>	<i>389.6%</i>	<i>-72.0%</i>
<i>Miscellaneous Revenues</i>	<i>\$ -</i>	<i>\$ 349,012</i>	<i>\$ 166,234</i>	<i>\$ 515,246</i>	<i>100.0%</i>	<i>-52.4%</i>
<i>Transfers In</i>	<i>\$ -</i>	<i>\$ 2,500,000</i>	<i>\$ -</i>	<i>\$ 2,500,000</i>	<i>100.0%</i>	<i>-100.0%</i>
Total Sources =	\$ 4,915,915	\$ 13,954,950	\$ 5,407,400	\$ 19,362,350	183.9%	-61.3%
Uses						
Salaries & Wages	\$ 81,850	\$ 232,366	\$ 240,149	\$ 472,515	183.9%	3.3%
<i>Employee Benefits</i>	<i>\$ 30,429</i>	<i>\$ 97,940</i>	<i>\$ 101,719</i>	<i>\$ 199,659</i>	<i>221.9%</i>	<i>3.9%</i>
Supplies	\$ 203	\$ -	\$ -	\$ -	-100.0%	0.0%
Services	\$ 7,696	\$ 158,258	\$ 162,391	\$ 320,649	1956.4%	2.6%
<i>Capital Outlays</i>	<i>\$ 2,985,478</i>	<i>\$ 15,774,080</i>	<i>\$ 20,362,455</i>	<i>\$ 36,136,535</i>	<i>428.4%</i>	<i>29.1%</i>
<i>Debt Service</i>	<i>\$ 348,000</i>	<i>\$ 87,000</i>	<i>\$ 87,000</i>	<i>\$ 174,000</i>	<i>-75.0%</i>	<i>0.0%</i>
<i>Transfers Out</i>	<i>\$ -</i>	<i>\$ 40,856</i>	<i>\$ 17,136</i>	<i>\$ 57,992</i>	<i>100.0%</i>	<i>-58.1%</i>
Total Uses =	\$ 3,453,655	\$ 16,390,500	\$ 20,970,850	\$ 37,361,350	374.6%	27.9%
Sources Over (Under) Uses =	\$ 1,462,260	\$ (2,435,550)	\$ (15,563,450)	\$ (17,999,000)		
Ending Fund Balance	\$ 20,100,000	\$ 17,664,450	\$ 2,101,000			

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Parks & Public Works Director	0.125	-	0.125
Administrative Assistant II	0.125	-	0.125
Engineer	0.75	-	0.75
CIP Project Manager	0.00	1.00	1.00
Total Staffing Count =	1.00	1.00	2.00

Major Changes/Additions:

- **CIP Project Manager** (Ongoing) (2023: -\$153,800, 2024: -\$159,318)
 - o The purpose of this position is to help implement the non-utilities portion of the CIP which includes managing multiple capital programs and projects while going after the grants necessary to accomplish the plan. Sufficient labor dollars were allocated within the 2023-2028 CIP to fund this position.



Enterprise Funds

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

Enterprise Funds Resources Summary:

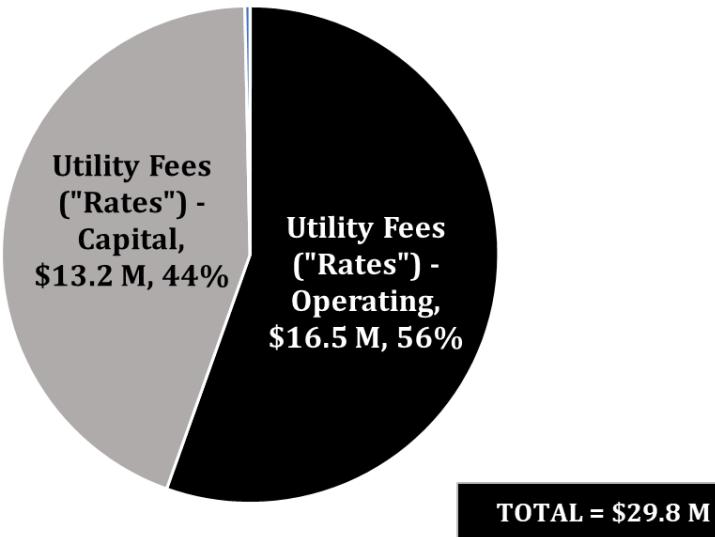
The City of Snoqualmie operates three enterprise utilities: water, sewer, and stormwater. The primary source of revenue generated by all three utilities are utility fees ("rates"). Utility rates are set by Council and were last adopted in May of 2021 for a six-year period (2021-2026). Changes in utility rates may differ between customer class and the utility involved. For an average resident¹ in Snoqualmie, the following table estimates the increase in their utility bill on an annual basis.

Phase-In Alternative 1	Existing	2022	2023	2024	2025	2026
Avg. Residential Monthly Bill	\$ 159.45	\$ 164.34	\$ 169.38	\$ 174.58	\$ 179.94	\$ 185.47
\$ Monthly Difference	\$ 4.89	\$ 5.04	\$ 5.20	\$ 5.36	\$ 5.53	
Overall Increase	3.07%	3.07%	3.07%	3.07%	3.07%	

In total, the enterprise funds are expected to generate \$29.8 million in revenue over the next biennium. This is approximately a 5.5% increase over the amount collected during the 2021-2022 biennium. Of the revenue expected to be collected during the next biennium, roughly \$13.2 million will fund the capital needs of the utilities and \$16.5 million will support utility operations.

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

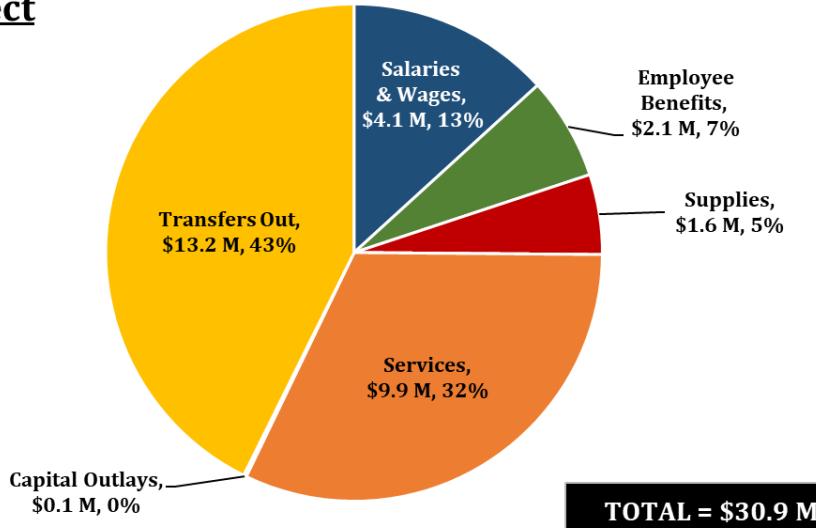
2023-2024 Proposed Budget Est. Enterprise Fund Sources



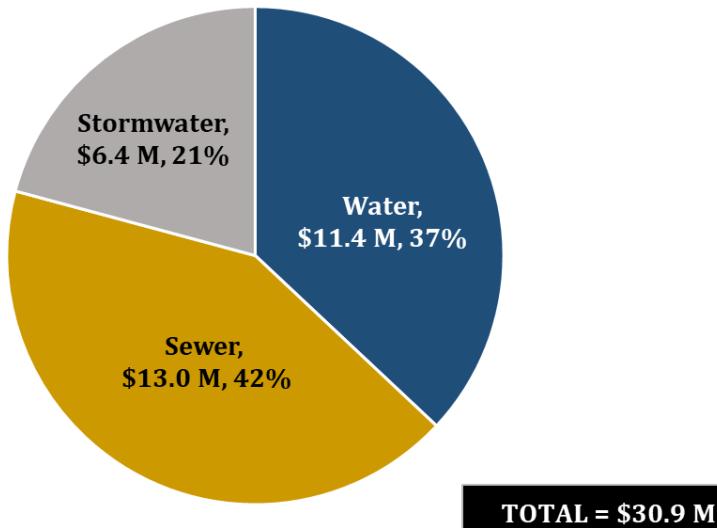
Enterprise Funds Uses Summary:

During the 2023-2024 biennium, the three operating enterprise funds (Water Operations Fund (#401), Sewer Operations Fund (#402), Stormwater Operations Fund (#403)) are expected to spend \$30.9 million, which includes \$13.2 million in transfers to the Utilities Capital Fund (#417) to pay for capital improvements and debt service. The following two charts break out the anticipated spending by object and utility.

2023-2024 Proposed Budget
Est. Enterprise Fund Uses
By Object



2023-2024 Proposed Budget
Est. General Fund Uses
By Utility



Water Operations Fund (#401)

Description:

The Water Operations Fund is composed of the Water Operations Division of the Parks and Public Works Department. The Division provides the management and maintenance necessary to deliver high quality drinking water to the residents and businesses of Snoqualmie. Through a reliable collection, treatment, and distribution system, the City is able to supply clean and readily available water in support of a healthy and vibrant community.

Core Services:

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

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 1,362,835	\$ 1,635,856	\$ 1,198,136			
Sources						
<i>Licenses & Permits</i>	\$ 3,238	\$ 3,335	\$ 3,435	\$ 6,770	3.0%	3.0%
<i>Charges for Goods & Services</i>	\$ 4,857,266	\$ 5,158,947	\$ 5,479,489	\$ 10,638,437	6.2%	6.2%
<i>Miscellaneous Revenues</i>	\$ 17,505	\$ 28,532	\$ 21,895	\$ 50,427	63.0%	-23.3%
Total Sources =	\$ 4,878,009	\$ 5,190,814	\$ 5,504,819	\$ 10,695,634	6.4%	6.0%
Uses						
<i>Salaries & Wages</i>	\$ 513,027	\$ 745,834	\$ 770,087	\$ 1,515,921	45.4%	3.3%
<i>Employee Benefits</i>	\$ 272,908	\$ 380,391	\$ 395,044	\$ 775,435	39.4%	3.9%
<i>Supplies</i>	\$ 290,625	\$ 363,029	\$ 349,556	\$ 712,585	24.9%	-3.7%
<i>Services</i>	\$ 1,669,217	\$ 1,951,638	\$ 1,828,428	\$ 3,780,066	16.9%	-6.3%
<i>Capital Outlays</i>	\$ 3,395	\$ 38,619	\$ 3,710	\$ 42,329	1037.5%	-90.4%
<i>Transfers Out</i>	\$ 1,855,816	\$ 2,149,023	\$ 2,435,751	\$ 4,584,774	15.8%	13.3%
Total Uses =	\$ 4,604,987	\$ 5,628,534	\$ 5,782,576	\$ 11,411,110	22.2%	2.7%
Sources Over (Under) Uses =	\$ 273,022	\$ (437,720)	\$ (277,757)	\$ (715,476)		
Ending Fund Balance	\$ 1,635,856	\$ 1,198,136	\$ 920,380			

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Parks & Public Works Director	0.15	-	0.15
Deputy Parks & Public Works Director	0.20	-	0.20
Administrative Assistant II	0.15	-	0.15
Water Supervisor	1.00	-	1.00
Water Treatment - Maintenance Technician	2.00	1.00	3.00
Water Distribution - Maintenance Technician	2.00	-	2.00
Irrigation - Maintenance Technician	1.00	-	1.00
Total Staffing Count =	6.50	1.00	7.50

Major Changes/Additions:

- **Water Maintenance Technician** (Ongoing) (2023: -\$117,722, 2024: -\$121,977)
 - o The purpose of this position is to support the operational functioning of the water distribution system and treatment facilities during assigned shifts and in emergency situations. The Water System Plan calls for the addition of 6 new positions over the next few years to maintain the condition of the water system. The position was contemplated and included within the 2021-2026 utility rate scheduled adopted by Council.

Sewer Operations Fund (#402)

Description:

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

Core Services:

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

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 481,202	\$ 786,844	\$ 938,857			
Sources						
<i>Charges for Goods & Services</i>	\$ 6,176,933	\$ 6,432,492	\$ 6,697,825	\$ 13,130,317	4.1%	4.1%
<i>Miscellaneous Revenues</i>	\$ 18,572	\$ 15,116	\$ 15,970	\$ 31,086	-18.6%	5.6%
Total Sources =	\$ 6,195,505	\$ 6,447,608	\$ 6,713,795	\$ 13,161,403	4.1%	4.1%
Uses						
<i>Salaries & Wages</i>	\$ 600,048	\$ 787,436	\$ 812,529	\$ 1,599,965	31.2%	3.2%
<i>Employee Benefits</i>	\$ 280,199	\$ 375,118	\$ 389,655	\$ 764,773	33.9%	3.9%
<i>Supplies</i>	\$ 280,105	\$ 290,940	\$ 297,962	\$ 588,902	3.9%	2.4%
<i>Services</i>	\$ 1,485,878	\$ 2,043,493	\$ 2,049,754	\$ 4,093,247	37.5%	0.3%
<i>Capital Outlays</i>	\$ 6,416	\$ 6,840	\$ 7,010	\$ 13,850	6.6%	2.5%
<i>Transfers Out</i>	\$ 3,237,218	\$ 2,791,768	\$ 3,164,252	\$ 5,956,020	-13.8%	13.3%
Total Uses =	\$ 5,889,863	\$ 6,295,595	\$ 6,721,162	\$ 13,016,757	6.9%	6.8%
Sources Over (Under) Uses =	\$ 305,642	\$ 152,013	\$ (7,367)	\$ 144,646		
Ending Fund Balance	\$ 786,844	\$ 938,857	\$ 931,490			

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Parks & Public Works Director	0.10	-	0.10
Deputy Parks & Public Works Director	0.20	-	0.20
Administrative Assistant II	0.10	-	0.10
Sewer Supervisor	1.00	-	1.00
Sewer - Plant Operator Lead	1.00	-	1.00
Sewer - Plant Operator Senior	1.00	-	1.00
Sewer - Industrial Maint. Technician Senior	1.00	-	1.00
Sewer - Maintenance Technician	2.00	-	2.00
Sewer - Laboratory Analyst	1.00	-	1.00
Total Staffing Count =	7.40	0.00	7.40

Stormwater Operations Fund (#403)

Description:

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

wider regional goal of protecting the health and ecology of the Snoqualmie River and the Puget Sound.

Core Services:

- Clean and repair the storm drainage system to maintain satisfactory stormwater conveyance and water quality.
- Clean and maintain catch basins and/or retention ponds on an ongoing basis to remove pollutants and reduce flooding and stream erosion.
- Support the flood control efforts of the City by suggesting and/or analyzing changes to other sources of infrastructure such as the street network.
- Lead the effort in maintaining the City's National Pollutant Discharge Elimination System (NPDES) permit.
- Support the Urban Forestry Program with annual funding. The urban forest helps to filter and retain stormwater reducing the need for extensive grey and built infrastructure.

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 613,908	\$ 984,709	\$ 621,402			
Sources						
<i>Charges for Goods & Services</i>	\$ 2,635,524	\$ 2,838,624	\$ 3,057,401	\$ 5,896,025	7.7%	7.7%
<i>Miscellaneous Revenues</i>	\$ 6,233	\$ 12,275	\$ 6,082	\$ 18,357	96.9%	-50.5%
Total Sources =	\$ 2,641,757	\$ 2,850,899	\$ 3,063,483	\$ 5,914,382	7.9%	7.5%
Uses						
<i>Salaries & Wages</i>	\$ 286,106	\$ 477,431	\$ 493,335	\$ 970,766	66.9%	3.3%
<i>Employee Benefits</i>	\$ 166,164	\$ 255,373	\$ 265,331	\$ 520,704	53.7%	3.9%
<i>Supplies</i>	\$ 136,319	\$ 149,710	\$ 153,455	\$ 303,165	9.8%	2.5%
<i>Services</i>	\$ 694,622	\$ 999,637	\$ 1,008,532	\$ 2,008,169	43.9%	0.9%
<i>Capital Outlays</i>	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<i>Transfers Out</i>	\$ 987,745	\$ 1,332,055	\$ 1,290,646	\$ 2,622,701	34.9%	-3.1%
Total Uses =	\$ 2,270,956	\$ 3,214,206	\$ 3,211,299	\$ 6,425,505	41.5%	-0.1%
Sources Over (Under) Uses =	\$ 370,801	\$ (363,307)	\$ (147,816)	\$ (511,123)		
Ending Fund Balance	\$ 984,709	\$ 621,402	\$ 473,586			

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Parks & Public Works Director	0.10	-	0.10
Deputy Parks & Public Works Director	0.10	-	0.10
Administrative Assistant II	0.10	-	0.10
Stormwater & Urban Forestry Supervisor	0.00	1.00	1.00
Urban Forester	1.00	-	1.00
Stormwater - Maintenance Technician	1.00	1.00	2.00
Urban Forestry - Maintenance Technician	1.00	-	1.00
Total Staffing Count =	3.30	2.00	5.30

Major Changes/Additions:

- **Stormwater & Urban Forestry Supervisor** (Ongoing) (2023: -\$136,958, 2024: - \$141,908)
 - o The purpose of this position is to supervise the work of the Division including the operational functioning of the stormwater system and maintenance of City-owned natural resources including street trees and forested open space. Since August 2019, the City has been under a National Pollution Discharge Elimination System (NPDES) Phase II Municipal Stormwater Permit (Phase II Permit) issued by the Washington State Department of Ecology. By creating a supervisory position that is focused on maintaining the stormwater system, the Urban Forestry Program, and managing the NPDES permit, the Division will be able to improve service as well as maintain excellent relations with the Department of Ecology. Currently the Division is managed by the Sewer Supervisor.
- **Stormwater Maintenance Technician** (Ongoing) (2023: -\$117,722, 2024: - \$121,977)
 - o The purpose of this position is to support the operational functioning of the stormwater system and maintenance of City-owned natural resources including street trees and forested open space during assigned shifts and in emergency situations. Since August 2019, the City has been under a National Pollution Discharge Elimination System (NPDES) Phase II Municipal Stormwater Permit (Phase II Permit) issued by the Washington State Department of Ecology. To meet the requirements of the permit, this position will help to track, inspect, and cleanup where necessary. The position was contemplated and included within the 2021-2026 utility rate scheduled adopted by Council.

Utilities Capital Fund (#417)

Description:

The Utilities Capital Fund appropriates funds for the acquisition or improvement of long-term utility (water, sewer, and stormwater) infrastructure with a useful life greater than one year over the biennium. On August 8, 2022, Council adopted the 2023-2028 Capital Improvement Plan (CIP). The first two years of the plan have been incorporated into this fund for the 2023-2024 Biennial Budget.

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 10,682,998	\$ 19,400,000	\$ 21,282,442			
Sources						
<i>Intergovernmental Revenues</i>	\$ 2,434,083	\$ 290,500	\$ 1,518,500	\$ 1,809,000	-88.1%	422.7%
<i>Miscellaneous Revenues</i>	\$ 5,531,607	\$ 3,572,153	\$ 3,719,350	\$ 7,291,503	-35.4%	4.1%
<i>Capital Contributions</i>	\$ 1,100,000	\$ 237,943	\$ 2,644,643	\$ 2,882,586	-78.4%	1011.5%
<i>Transfers In</i>	\$ 6,009,011	\$ 6,272,846	\$ 6,890,649	\$ 13,163,495	4.4%	9.8%
Total Sources =	\$ 15,074,702	\$ 10,373,442	\$ 14,773,142	\$ 25,146,584	-31.2%	42.4%
Uses						
<i>Salaries & Wages</i>	\$ 278,911	\$ 393,823	\$ 407,467	\$ 801,290	41.2%	3.5%
<i>Employee Benefits</i>	\$ 108,538	\$ 165,690	\$ 172,162	\$ 337,852	52.7%	3.9%
<i>Supplies</i>	\$ 231	\$ -	\$ -	\$ -	-100.0%	0.0%
<i>Services</i>	\$ 17,672	\$ 308,802	\$ 370,510	\$ 679,312	1647.5%	20.0%
<i>Capital Outlays</i>	\$ 3,504,437	\$ 5,063,685	\$ 17,197,861	\$ 22,261,546	44.5%	239.6%
<i>Debt Service</i>	\$ 2,447,911	\$ 2,409,000	\$ 2,408,000	\$ 4,817,000	-1.6%	0.0%
<i>Transfers Out</i>	\$ -	\$ 150,000	\$ -	\$ 150,000	100.0%	-100.0%
Total Uses =	\$ 6,357,700	\$ 8,491,000	\$ 20,556,000	\$ 29,047,000	33.6%	142.1%
Sources Over (Under) Uses =	\$ 8,717,002	\$ 1,882,442	\$ (5,782,858)	\$ (3,900,416)		
Ending Fund Balance	\$ 19,400,000	\$ 21,282,442	\$ 15,499,584			

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Parks & Public Works Director	0.25	-	0.25
Deputy Parks & Public Works Director	0.50	-	0.50
Administrative Assistant II	0.25	-	0.25
Engineer	2.25	-	2.25
Total Staffing Count =	3.25	0.00	3.25



Internal Service Funds

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

Equipment Replacement & Repair Fund (#501)

Description:

The Equipment Replacement and Repair Division maintains a "keep the City moving" commitment by providing safe and operable equipment at the lowest possible cost per mile. With over 140 vehicles and equipment, the division is able to keep multiple City departments responding to calls for service through strict preventative maintenance and proper replacement management. The work completed ensures that the City can provide quality, longer-lived assets, reducing the need to part with vehicles or equipment sooner than expected.

Core Services:

- Manage approximately \$10 million dollars' worth of City assets through the repair and replacement of batteries, engines, transmissions, drive axles, brakes, tires, oil, etc.
- Maintain and replenish the inventory of high use parts on an as-needed basis.
- Manage and procure the replacement of all City vehicles and equipment.
- Manage the registration and insurance for all City vehicles and equipment.
- Support the City Clerk in the repair or replacement of vehicles or equipment damaged due to accidents.
- Support 4 insourcing programs including City of North Bend Police Services, the school resource officer, City of Duvall information technology, and the Coalition of Small Police Agencies.
- Outsource specialty vehicles and equipment for repair and maintenance such as large Fire Department apparatus.

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 2,527,534	\$ 2,384,697	\$ 1,964,296			
Sources						
<i>Charges for Goods & Services</i>	\$ 1,225,850	\$ 2,536,378	\$ 1,844,780	\$ 4,381,158	106.9%	-27.3%
<i>Miscellaneous Revenues</i>	\$ 5,745	\$ 37,787	\$ 41,793	\$ 79,580	557.7%	10.6%
<i>Other Financing Sources</i>	\$ 67,992	\$ 70,000	\$ 70,000	\$ 140,000	3.0%	0.0%
<i>Transfers In</i>	\$ -	\$ 514,388	\$ -	\$ 514,388	100.0%	-100.0%
Total Sources =	\$ 1,299,587	\$ 3,158,553	\$ 1,956,573	\$ 5,115,126	143.0%	-38.1%
Uses						
<i>Salaries & Wages</i>	\$ 184,691	\$ 235,703	\$ 242,885	\$ 478,588	27.6%	3.0%
<i>Employee Benefits</i>	\$ 84,802	\$ 124,319	\$ 129,137	\$ 253,456	46.6%	3.9%
<i>Supplies</i>	\$ 242,577	\$ 485,488	\$ 526,418	\$ 1,011,906	100.1%	8.4%
<i>Services</i>	\$ 376,451	\$ 247,468	\$ 254,022	\$ 501,490	-34.3%	2.6%
<i>Capital Outlays</i>	\$ 553,903	\$ 2,485,976	\$ 154,592	\$ 2,640,568	348.8%	-93.8%
<i>Transfers Out</i>	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Uses =	\$ 1,442,425	\$ 3,578,954	\$ 1,307,054	\$ 4,886,008	148.1%	-63.5%
Sources Over (Under) Uses =	\$ (142,838)	\$ (420,401)	\$ 649,519	\$ 229,118		
Ending Fund Balance	\$ 2,384,697	\$ 1,964,296	\$ 2,613,815			

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Parks & Public Works Director	0.05	-	0.05
Administrative Assistant II	0.05	-	0.05
Maintenance Operations Manager	0.20	(0.20)	0.00
Fleet & Facilities Supervisor	0.50	-	0.50
Fleet - Mechanic	1.00	0.75	1.75
Total Staffing Count =	1.80	0.55	2.35

Major Changes/Additions:

- **Mechanic II** (Ongoing) (2023: -\$97,110, 2024: -\$100,668)
 - o The intent of this ¾ time position is to support the Police Take-Home Program which will result in the purchase of new vehicles and additional maintenance requirements.

2023 Equipment Replacement List:

As a part of the 2023-2024 Biennial Budget, the City of Snoqualmie will be replacing or purchasing a number of new vehicles or pieces of equipment.

Count	Asset	Year	ID#	Dept.	Cost	Type
2	Ford Explorer SUV 4x4	-	-	Police (S)	\$88,997	New
3	Ford Explorer SUV 4x4	-	-	Police (NB)	\$88,997	New
4	Ford Explorer SUV 4x4	-	-	Police (NB)	\$88,997	New
5	Ford Explorer SUV 4x4	-	-	Police (NB)	\$88,997	New
6	Ford Explorer SUV 4x4	-	-	Police (NB)	\$88,997	New
7	Ford Explorer SUV 4x4	-	-	Police (NB)	\$88,997	New
8	Ford Explorer SUV 4x4	-	-	Police (NB)	\$88,997	New
9	Fire Engine LaFrance	2003	106	Fire & EM	\$775,000	Replace
10	Valve Turning Machine	-	-	P&PW (Water)	\$70,000	New
11	Chev. 1 Ton Service	2003	232	P&PW (Water)	\$85,000	Replace
12	Chev. ¾ Ton Utility	-	-	P&PW (Water)	\$75,000	New
13	Chev. ¾ Ton Utility	2004	455	P&PW (Water)	\$75,000	Replace
14	Schwarze Sweeper	2014	248	P&PW (Storm)	\$375,000	Replace
15	580 SL Backhoe/Case	1997	226	P&PW (Streets)	\$180,000	Replace
16	Lift Truck – Cat T30D	1997	245	P&PW (Fleet)	\$49,999	Replace
17	Olympic Trailer 1 ½ T	2013	422	P&PW (Parks)	\$6,000	Replace
18	Magnum Trailer	2003	444	P&PW (Parks)	\$12,000	Replace
19	Tiger ROW Mower	-	-	P&PW (Parks)	\$160,000	New
TOTAL =						\$2,485,978

2024 Equipment Replacement List:

Count	Asset	Year	ID#	Dept.	Cost	Type
1	Honda XR 650L (Motorcycle)	2001	136	Police (S)	\$13,113	Replace
2	Honda XR 650L (Motorcycle)	2001	137	Police (S)	\$13,113	Replace
3	Ford Explorer SUV 4x4	-	-	Police (S)	\$93,366	New
4	Compactor/Wack BS600	2000	246	P&PW (Water)	\$5,000	Replace
5	Toro Sand Pro 2020	2007	441	P&PW (Parks)	\$17,000	Replace
6	Toro Blower Towbehind Buff.	2010	470	P&PW (Parks)	\$13,000	Replace
TOTAL =						\$154,592

Information Technology Fund (#502)

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

Core Services:

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

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 3,151,904	\$ 2,251,692	\$ 1,775,057			
Sources						
<i>Charges for Goods & Services</i>	\$ 1,911,953	\$ 2,473,635	\$ 2,597,980	\$ 5,071,615	29.4%	5.0%
<i>Miscellaneous Revenues</i>	\$ 7,046	\$ 34,136	\$ 26,589	\$ 60,725	384.5%	-22.1%
<i>Transfers In</i>	\$ -	\$ 150,000	\$ -	\$ 150,000	100.0%	-100.0%
Total Sources =	\$ 1,918,999	\$ 2,657,771	\$ 2,624,569	\$ 5,282,340	38.5%	-1.2%
Uses						
<i>Salaries & Wages</i>	\$ 870,186	\$ 966,526	\$ 1,000,817	\$ 1,967,343	11.1%	3.5%
<i>Employee Benefits</i>	\$ 334,503	\$ 394,059	\$ 409,067	\$ 803,126	17.8%	3.8%
<i>Supplies</i>	\$ 45,620	\$ 65,500	\$ 67,138	\$ 132,638	43.6%	2.5%
<i>Services</i>	\$ 1,016,051	\$ 1,016,188	\$ 1,022,992	\$ 2,039,180	0.0%	0.7%
<i>Capital Outlays</i>	\$ 552,851	\$ 692,133	\$ 616,291	\$ 1,308,424	25.2%	-11.0%
<i>Transfers Out</i>	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Uses =	\$ 2,819,212	\$ 3,134,406	\$ 3,116,305	\$ 6,250,711	11.2%	-0.6%
Sources Over (Under) Uses =	\$ (900,213)	\$ (476,635)	\$ (491,736)	\$ (968,371)		
Ending Fund Balance	\$ 2,251,692	\$ 1,775,057	\$ 1,283,321			

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Information Technology Director	1.00	-	1.00
IT Manager	0.00	1.00	1.00
Information Technology Systems Support	2.00	-	2.00
Service Desk Technician (Snoqualmie)	1.00	-	1.00
Service Desk Technician (Duvall)	1.00	-	1.00
GIS Systems Analyst	1.00	-	1.00
IT Systems Engineer	1.00	-	1.00
IT Project Manager	1.00	-	1.00
Total Staffing Count =	8.00	1.00	9.00

Major Changes/Additions:

- **IT Manager** (Ongoing) (2023: -\$164,793, 2024: -\$170,717)
 - o The intent of this position is to allow the Information Technology Department to address certain needs more effectively, manage several projects scheduled over the next two years, and help to free up leadership's capacity to develop strategies to improve levels-of-service to other departments.
- **Council Chambers Audio/Visual Upgrade** (One-Time) (2023: -\$108,000)
 - o The intent of this proposal is to improve the ability of the Charles S. Peterson Council Chambers to host hybrid meetings and reduce the effort required to administer the technology. The Council Chambers is one of the most important meeting spaces in the City of Snoqualmie and plays host to several organizations outside the City as well as regional meetings. The Information Technology Fund will receive funds from the General Fund (#001) to support this improvement.
- **Core Switch Replacement** (One-Time) (2023: -\$50,000)
 - o A core switch enables the routing of data necessary at the core layer level within and between networks. The current core switch will no longer be supported by the vendor soon. End-of-support is scheduled for April 2024.
- **Firewall Replacement** (One-Time) (2023: -\$30,000)
 - o This is a necessary replacement to prevent attacks against the City's networks. All network traffic is scanned as it goes in and out of the City. The current firewall is aging and soon will no longer be supported by the vendor. End-of-life and end-of-support is scheduled for the 3rd quarter of 2023 and 4th quarter of 2024 respectively.
- **Broadband Feasibility Study** (One-Time) (2023: -\$15,000)
 - o This study would provide a path forward on what economic options might be available regarding the utilization of existing conduits and fiber owned by the City to increase the speed of data transmission.

Facilities Maintenance Fund (#510)

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

Core Services:

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

Proposed 2023-2024 Biennial Budget Sources, Uses, and Fund Balance:

	2022 Restated or Estimated	2023 Proposed Budget	2024 Proposed Budget	2023-2024 Proposed Budget	2022 to 2023 % Change	2023 to 2024 % Change
Beginning Fund Balance	\$ 636,450	\$ 711,374	\$ 208,066			
Sources						
<i>Charges for Goods & Services</i>	\$ 609,924	\$ 904,557	\$ 717,372	\$ 1,621,929	48.3%	-20.7%
<i>Miscellaneous Revenues</i>	\$ -	\$ 10,288	\$ 6,125	\$ 16,413	100.0%	-40.5%
Total Sources =	\$ 609,924	\$ 914,845	\$ 723,497	\$ 1,638,342	50.0%	-20.9%
Uses						
<i>Salaries & Wages</i>	\$ 151,225	\$ 158,595	\$ 163,587	\$ 322,182	4.9%	3.1%
<i>Employee Benefits</i>	\$ 99,899	\$ 80,847	\$ 84,004	\$ 164,851	-19.1%	3.9%
<i>Supplies</i>	\$ 48,575	\$ 54,137	\$ 55,492	\$ 109,629	11.5%	2.5%
<i>Services</i>	\$ 235,301	\$ 403,186	\$ 413,504	\$ 816,690	71.3%	2.6%
<i>Capital Outlays</i>	\$ -	\$ 207,000	\$ -	\$ 207,000	100.0%	-100.0%
<i>Transfers Out</i>	\$ -	\$ 514,388	\$ -	\$ 514,388	0.0%	0.0%
Total Uses =	\$ 535,000	\$ 1,418,153	\$ 716,587	\$ 2,134,740	165.1%	-49.5%
Sources Over (Under) Uses =	\$ 74,924	\$ (503,308)	\$ 6,910	\$ (496,398)		
Ending Fund Balance	\$ 711,374	\$ 208,066	\$ 214,976			

Proposed 2023-2024 Biennial Budget Staffing:

Position Title	Authorized FTEs	Change Requested	Proposed FTEs
Parks & Public Works Director	0.025	-	0.025
Administrative Assistant II	0.025	-	0.025
Maintenance Operations Manager	0.10	(0.10)	0.00
Fleet & Facilities Supervisor	0.50	-	0.50
Facilities - Maintenance Technician	1.00	-	1.00
Total Staffing Count =	1.65	(0.10)	1.55

Major Changes/Additions:

- **Security Infrastructure at City Hall** (One-Time) (2023: -\$207,000)
 - o The intent of this proposal is to adapt City Hall to account for potential safety risks. As a result, the City expects to prevent the property damage that has occurred in the past as well as protect employees from emergent threats. A secondary goal from such changes is the ability to free up more useable space to house employees. The Facilities Maintenance Fund will receive funds from the General Fund (#001) to support this improvement.



Appendices



A1: Financial Forecast Working Table



Financial Forecast WORKING DRAFT

Version Date: October 3, 2022

Forecast - Revenues, Expenditures & Fund Balance - Governmental Operating	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	Budgeted	Budgeted	Projected							
Beginning Fund Balance	4,423,674	1,588,495	2,370,163	2,573,671	2,532,649	2,413,061	2,117,741	1,722,090	1,238,532	643,633
Revenues										
Property Tax (Avg. Annual Inc. = 1.25%)	8,401,505	8,506,524	8,612,855	8,720,516	8,829,522	8,939,891	9,051,640	9,164,786	9,279,345	9,395,337
Sales & Use Tax/B&O Tax (KC Economic Forecast: Avg. Annual Inc. = 3.40%)	4,033,781	4,197,448	4,367,025	4,388,424	4,506,033	4,614,178	4,817,663	5,043,612	5,262,000	5,489,845
Utility Tax (Avg. Annual Inc. = 2.20%)	2,467,004	2,508,311	2,563,493	2,619,890	2,677,528	2,736,434	2,796,635	2,858,161	2,921,041	2,985,304
Charges for Goods & Services (4.10% Annual Inc.)	3,477,838	4,229,094	4,313,676	4,399,949	4,487,948	4,577,707	4,669,261	4,762,647	4,857,900	4,955,058
Licenses & Permit Fees (2.00% Annual Inc.)	581,660	864,713	882,008	899,648	917,641	935,994	954,713	973,808	993,284	1,013,150
Intergovernmental Revenues & Grants (2.00% Annual Inc.)	528,904	497,124	507,066	517,207	527,551	538,103	548,865	559,842	571,039	582,459
Other Revenues (2.00% Annual Inc.)	257,694	247,639	252,592	257,644	262,796	268,052	273,413	278,882	284,459	290,149
Total Revenues =	19,748,387	21,050,852	21,498,715	21,803,278	22,209,021	22,610,359	23,112,191	23,641,736	24,169,068	24,711,301
Expenditures (Inflated Using August 2022 KC Economic Forecast)										
Administrative Depts.	4,944,502	5,073,432	5,209,400	5,343,281	5,485,947	5,628,582	5,776,050	5,927,960	6,084,459	6,245,088
Police (Snoqualmie)	5,285,408	5,404,652	5,549,497	5,692,119	5,844,098	5,996,045	6,153,141	6,314,969	6,481,684	6,652,800
Fire & Emergency Management	4,021,255	4,135,158	4,245,980	4,355,102	4,471,383	4,587,639	4,707,835	4,831,651	4,959,207	5,090,130
Parks Maintenance	1,720,439	1,768,537	1,815,934	1,862,603	1,912,335	1,962,056	2,013,461	2,066,415	2,120,969	2,176,962
Streets Maintenance	1,037,085	1,090,062	1,119,276	1,148,041	1,178,694	1,209,340	1,241,024	1,273,663	1,307,288	1,341,801
Community Development	1,902,265	2,012,389	2,066,321	2,119,425	2,176,014	2,232,590	2,291,084	2,351,339	2,413,415	2,477,129
Developer Reimbursed Expenditures	368,610	377,825	387,951	397,921	408,546	419,168	430,150	441,463	453,118	465,080
Human Services	254,014	260,364	267,342	274,213	281,534	288,854	296,422	304,218	312,249	320,493
Court Services	373,245	382,576	392,829	402,925	413,683	424,439	435,559	447,014	458,816	470,928
Non-Departmental (Sustainability, etc.)	91,476	92,935	95,426	97,879	100,492	103,105	105,806	108,589	111,456	114,398
Total Expenditures =	19,998,299	20,597,930	21,149,955	21,693,509	22,272,726	22,851,816	23,450,534	24,067,283	24,702,659	25,354,810
Revenues Over (Under) Expenditures	(249,912)	452,922	348,760	109,769	(63,705)	(241,458)	(338,343)	(425,547)	(533,592)	(643,509)
One-Time Expenditures										
Executive: Council Chambers A/V Upgrade	108,000	-	-	-	-	-	-	-	-	-
Executive: Security Infrastructure at City Hall	207,000	-	-	-	-	-	-	-	-	-
Executive: Strategic Plan	-	100,000	-	-	-	-	-	-	-	-
City Attorney: Contract Legal Support	100,000	100,000	-	-	-	-	-	-	-	-
Finance & Human Resources: Temporary Assistance During the ERP Project	50,000	50,000	-	-	-	-	-	-	-	-
Finance & Human Resources: Additional ERP Project Modules	-	80,050	-	-	-	-	-	-	-	-
Police: Take-Home Program Vehicle Purchase	88,997	93,366	97,949	102,758	-	-	-	-	-	-
Fire & Emergency Management: Retention & Recruitment	100,000	100,000	-	-	-	-	-	-	-	-
Parks Maintenance: Parks, Open Space, and Recreation Study	100,000	-	-	-	-	-	-	-	-	-
Parks Maintenance: Deferred Repairs	75,000	75,000	-	-	-	-	-	-	-	-
Community Development: Permit Software Replacement	-	82,600	-	-	-	-	-	-	-	-
Street Maintenance: ROW Mower Support	80,000	-	-	-	-	-	-	-	-	-
Total One-Time Expenditures =	908,997	681,016	97,949	102,758	-	-	-	-	-	-
Transfers										
Transfer In (ARPA 2022-2024)	1,058,909	1,058,909	-	-	-	-	-	-	-	-
Transfer In (from Reserve Fund)	-	-	-	-	-	-	-	-	-	19,876
Transfer Out (to Arts Activities Fund)	(10,000)	(10,000)	(12,500)	(12,500)	(15,000)	(15,000)	(17,500)	(17,500)	(20,000)	(20,000)
Transfer Out (to Reserve Fund)	(225,179)	(39,147)	(34,803)	(35,533)	(40,883)	(38,863)	(39,808)	(40,512)	(41,307)	-
Transfer Out (to Capital Funds)	(2,500,000)	-	-	-	-	-	-	-	-	-
Total Transfers =	(1,676,270)	1,009,762	(47,303)	(48,033)	(55,883)	(53,863)	(57,308)	(58,012)	(61,307)	(124)
Ending Fund Balance	1,588,495	2,370,163	2,573,671	2,532,649	2,413,061	2,117,741	1,722,090	1,238,532	643,633	0
Estimated Fund Balance	8%	12%	12%	12%	11%	9%	7%	5%	3%	0%

Reserve Fund

Proposed Policy - Reserve Range 15% to 20% (Assumes 15%)	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Beginning Fund Balance	2,726,625	2,999,745	3,089,690	3,172,493	3,254,026	3,340,909	3,427,772	3,517,580	3,610,092	3,705,399
Interest Earned	47,941	50,798	48,000	46,000	46,000	48,000	50,000	52,000	54,000	56,000
In	225,179	39,147	34,803	35,533	40,883	38,863	39,808	40,512	41,307	-
Out	-	-	-	-	-	-	-	-	-	(19,876)
Ending Fund Balance	2,999,745	3,089,690	3,172,493	3,254,026	3,340,909	3,427,772	3,517,580	3,610,092	3,705,399	3,741,523
Reserve Target %	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Fund Balance Required - Min 15%	2,999,745	3,089,690	3,172,493	3,254,026	3,340,909	3,427,772	3,517,580	3,610,092	3,705,399	3,803,221
Fund Balance Over (Under) Target - Min	0	0	(0)	(0)	0	(0)	(0)	(0)	0	(61,698)
Fund Balance Required - Max 20%	3,999,660	4,119,586	4,229,991	4,338,702	4,454,545	4,570,363	4,690,107	4,813,457	4,940,532	5,070,962
Fund Balance Over (Under) Target - Max	(999,915)	(1,029,896)	(1,057,498)	(1,084,676)	(1,113,636)	(1,142,591)	(1,172,527)	(1,203,365)	(1,235,133)	(1,329,439)

A2: Proposed Budget Ordinance Table





Proposed 2023-2024 Biennial Budget Ordinance Table

Fund #	Fund Name	Est. 2023		Est. 2023 Sources	Est. 2023 Uses	Est. 2023 Ending Fund Balance	Est. 2024 Sources	Est. 2024 Uses	Est. 2024 Ending Fund Balance	Total 2023-2024 Est. Sources	Total 2023-2024 Uses (Appropriation)
		Beginning Fund Balance									
001	General Fund	\$ 4,423,674	\$ 20,807,296		\$ 5,409,502	\$ 1,588,496	\$ 22,109,762		\$ 5,403,482	\$ 2,370,164	\$ 42,917,057
	<i>Administrative Departments¹</i>				\$ 5,374,405				\$ 5,498,018		\$ 10,812,984
	<i>Police (Snoqualmie)</i>				\$ 4,121,255				\$ 4,235,158		\$ 10,872,423
	<i>Fire & Emergency Management</i>				\$ 1,895,439				\$ 1,843,537		\$ 8,356,412
	<i>Parks Maintenance</i>				\$ 2,270,875				\$ 2,472,814		\$ 3,738,976
	<i>Community Development²</i>				\$ 1,117,085				\$ 1,090,062		\$ 4,743,689
	<i>Streets Maintenance</i>				\$ 3,453,914				\$ 785,023		\$ 2,207,147
	<i>Non-Departmental³</i>										\$ 4,238,937
002	Reserve Fund	\$ 2,726,625	\$ 273,120	\$ -	\$ 2,999,745	\$ 89,945	\$ -	\$ 3,089,690	\$ 363,065	\$ -	\$ -
	Total General Fund	\$ 7,150,300	\$ 21,080,416	\$ 23,642,475	\$ 4,588,241	\$ 22,199,707	\$ 21,328,093	\$ 5,459,854	\$ 43,280,122	\$ 44,970,568	
012	Arts Activities Fund	\$ 48,578	\$ 52,094	\$ 60,856	\$ 39,816	\$ 28,217	\$ 37,136	\$ 30,897	\$ 80,311	\$ 97,992	
014	North Bend Police Services Fund	\$ 244,924	\$ 2,994,406	\$ 3,141,968	\$ 97,362	\$ 2,605,980	\$ 2,703,342	\$ -	\$ 5,600,386	\$ 5,845,310	
018	Deposits Reimbursement Control Fund	\$ 21,266	\$ 10,358	\$ 10,358	\$ 21,266	\$ 10,358	\$ 10,358	\$ 21,266	\$ 20,716	\$ 20,716	
020	School Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Managerial Funds	\$ 314,767	\$ 3,056,858	\$ 3,213,182	\$ 158,443	\$ 2,644,555	\$ 2,750,836	\$ 52,163	\$ 5,701,413	\$ 5,964,018	
110	Hotel/Motel Tax Fund	\$ 147,700	\$ 140,190	\$ 175,000	\$ 112,890	\$ 139,601	\$ 175,000	\$ 77,491	\$ 279,791	\$ 350,000	
118	Drug Enforcement Fund	\$ 10,200	\$ 5,172	\$ 5,172	\$ 10,200	\$ 5,172	\$ 5,172	\$ 10,200	\$ 10,344	\$ 10,344	
131	Affordable Housing Fund	\$ 898,936	\$ 384,121	\$ 374,000	\$ 909,057	\$ 394,121	\$ 384,000	\$ 919,178	\$ 778,242	\$ 758,000	
150	ARPA Covid Local Recovery Fund	\$ 2,244,095	\$ 28,327	\$ 1,139,516	\$ 1,132,906	\$ 9,454	\$ 1,142,360	\$ -	\$ 37,781	\$ 2,281,876	
	Total Special Revenue Funds	\$ 3,300,932	\$ 557,810	\$ 1,693,688	\$ 2,165,053	\$ 548,348	\$ 1,706,532	\$ 1,006,869	\$ 1,106,158	\$ 3,400,220	
310	Non-Utilities Capital Fund	\$ 20,100,000	\$ 13,954,950	\$ 16,390,500	\$ 17,664,450	\$ 5,407,400	\$ 20,970,850	\$ 2,101,000	\$ 19,362,350	\$ 37,361,350	
	Total Capital Funds	\$ 20,100,000	\$ 13,954,950	\$ 16,390,500	\$ 17,664,450	\$ 5,407,400	\$ 20,970,850	\$ 2,101,000	\$ 19,362,350	\$ 37,361,350	
401	Water Operations Fund	\$ 1,635,856	\$ 5,190,814	\$ 5,628,534	\$ 1,198,136	\$ 5,504,819	\$ 5,782,576	\$ 920,380	\$ 10,695,634	\$ 11,411,110	
402	Sewer Operations Fund	\$ 786,844	\$ 6,447,608	\$ 6,295,595	\$ 938,857	\$ 6,713,795	\$ 6,721,162	\$ 931,490	\$ 13,161,403	\$ 13,016,757	
403	Stormwater Operations Fund	\$ 984,709	\$ 2,850,899	\$ 3,214,206	\$ 621,402	\$ 3,063,483	\$ 3,211,299	\$ 473,586	\$ 5,914,382	\$ 6,425,505	
417	Utilities Capital Fund	\$ 19,400,000	\$ 10,373,442	\$ 8,491,000	\$ 21,282,442	\$ 14,773,142	\$ 20,556,000	\$ 15,499,584	\$ 25,146,584	\$ 29,047,000	
	Total Enterprise Funds	\$ 22,807,410	\$ 24,862,763	\$ 23,629,335	\$ 24,040,838	\$ 30,055,239	\$ 36,271,037	\$ 17,825,040	\$ 54,918,002	\$ 59,900,372	
501	Equipment Replacement & Repair Fund	\$ 2,384,697	\$ 3,158,553	\$ 3,578,954	\$ 1,964,296	\$ 1,956,573	\$ 1,307,054	\$ 2,613,815	\$ 5,115,126	\$ 4,886,008	
502	Information Technology Fund	\$ 2,251,692	\$ 2,657,771	\$ 3,134,406	\$ 1,775,057	\$ 2,624,569	\$ 3,116,305	\$ 1,283,321	\$ 5,282,340	\$ 6,250,711	
510	Facilities Maintenance Fund	\$ 711,374	\$ 914,845	\$ 1,418,153	\$ 208,066	\$ 723,497	\$ 716,587	\$ 214,976	\$ 1,638,342	\$ 2,134,740	
	Total Internal Service Funds	\$ 5,347,762	\$ 6,731,169	\$ 8,131,513	\$ 3,947,418	\$ 5,304,639	\$ 5,139,946	\$ 4,112,111	\$ 12,035,808	\$ 13,271,459	
	Total All Funds	\$ 59,021,171	\$ 70,243,966	\$ 76,700,693	\$ 52,564,444	\$ 66,159,888	\$ 88,167,295	\$ 30,557,037	\$ 136,403,853	\$ 164,867,987	

¹ Includes Executive, Legislative, City Attorney, City Clerk, Finance & Human Resources, and Communications

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

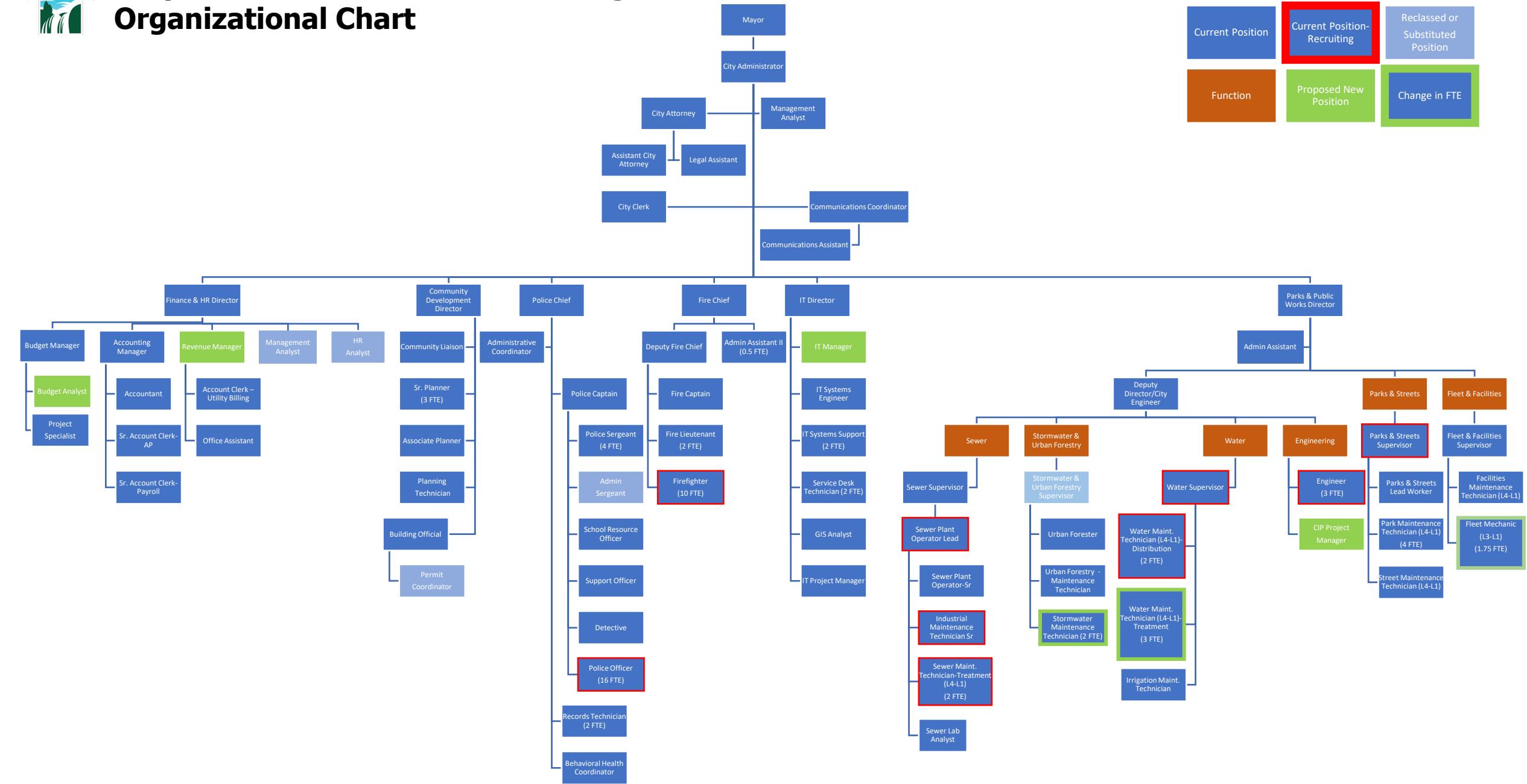
³ Includes Human Services, Court Services, etc.

A3: Organizational Chart





Proposed 2023-2024 Biennial Budget Organizational Chart



A4: 2023-2028 Capital Improvement Plan





2023-2028 Capital Improvement Plan

Click on the link above for access to the full CIP document.

Vision:

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

Mission:

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

Proposed May 31, 2022
Updated June 8, 2022
Updated July 9, 2022
Updated July 16, 2022
Updated August 5, 2022
Approved August 8, 2022

A5: Financial Management Policy

- Will be included once updated per the direction of the Finance & Administration Committee.



A6: Glossary of Common Budget Terms



GLOSSARY OF COMMONLY USED BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Cash Flow- The revenue or expenditures expected to be generated through daily receipts and payments over a period.

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

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

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

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

Debt Service- Interest and principal payments on debt.

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

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

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

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

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

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

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

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

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

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

Internal Controls- A system of controls established by the city that are designed to safeguard the assets of the city and provide reasonable assurances as to the accuracy of financial data.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Interest income and miscellaneous revenue.

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

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

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

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

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