ORDINANCE NO. 2927

AN ORDINANCE OF THE CITY OF ISSAQUAH, WASHINGTON, ADOPTING THE 2021 BUDGET; SETTING FORTH THE ESTIMATED REVENUES AND APPROPRIATIONS FOR EACH SEPARATE FUND, AND ESTIMATED IMPACT ON ENDING FUND BALANCES FOR ALL SUCH FUNDS COMBINED OF THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2021 AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, on or before the first business day in the third month prior to the beginning of the fiscal year of 2021 the Finance Director submitted to the Mayor the estimates of revenues and expenditures for the next fiscal year as required by law; and

WHEREAS, the Mayor reviewed the estimates and made such revisions and/or additions as deemed advisable and prior to sixty days before January 1, 2021, filed the said revised preliminary budget with the City Clerk together with the budget message to meet the reasonable demands of taxpayers therefore and published and posted notice of filing and the availability of said preliminary Budget together with the date of a public hearing for the purpose of fixing a final budget, all as required by law; and

WHEREAS, on October 6, October 13, October 27, November 5, and November 10, the City Council held budget study sessions to discuss, deliberate and receive public comment on the preliminary budget; and

WHEREAS, on October 19, the City Council conducted a public hearing on the preliminary 2021 budget; and

WHEREAS, on November 5 and November 10, the City Council deliberated the final adjustments to be made to the proposed 2021 budget and directed the Administration to prepare a final 2021 budget ordinance; and

- 1 -
WHEREAS, on November 2, the City Council adopted an ordinance establishing the property tax levy rate for 2021; and

WHEREAS, on November 16, 2020 the City Council held a public hearing on the final 2021 budget on notice as prescribed by law and met for the purpose of setting the final budget of the City for the 2021 fiscal year; NOW, THEREFORE,

THE CITY COUNCIL OF THE CITY OF ISSAQUAH, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. In accordance with the provisions of RCW 35A.33.075, the final budget of the City of Issaquah, for the fiscal year 2021 is hereby adopted in full. The total estimated revenues and appropriations for each Fund of the City are attached as Exhibit A and by this reference are hereby incorporated herein as if set forth in full.

Section 2. The total authorized number of full-time equivalent employees are attached as Exhibit B.

Section 3. A complete copy of the final budget for 2021 as adopted, together with a copy of this adopting ordinance shall be transmitted by the City Clerk to the Office of the State Auditor and to the Association of Washington Cities.

Section 4. Sections 1 and 2 of this ordinance are effective January 1, 2021.

Section 5. This ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after publication.

Passed by the City Council of the City of Issaquah, the 16th day of November, 2020.
Approved by the Mayor of the City of Issaquah, the 16th day of November, 2020.

MARY LOU PAULY, MAYOR

CHRISTINE L. EGGER, CITY CLERK

JAMES E. HANEY, CITY ATTORNEY

PUBLISHED: Nov. 19, 2020
EFFECTIVE DATE: Nov. 24, 2020
ORDINANCE NO.: 2927 / AB 7991

Exhibit A: Summary of Revenues, Expenditures & Fund Balance
Exhibit B: Table of Authorized Positions
### Exhibit A, Summary of Revenues, Expenditures, and Impact on Fund Balance

#### Special Revenue Funds

- Of this amount, $2.5 million is designated for compensated absence liabilities and $185,257 is designated for affordable housing, leaving $10,106,539 in undesignated fund balance.

#### Exhibit A, Summary of Revenues, Expenditures, and Impact on Fund Balance

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
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<tbody>
<tr>
<td>General</td>
<td>15,183,880</td>
<td>$49,653,023</td>
<td>$48,499,234</td>
<td>47,362,652</td>
<td>$44,771,440</td>
<td>17,775,092</td>
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<td>Contingency</td>
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<td>-</td>
<td>-</td>
<td>1,204,656</td>
<td>4,466,051</td>
<td>300,940</td>
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<td>Street Operating</td>
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<td>4,381,672</td>
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<td>4,059,384</td>
<td>408,497</td>
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<td>REET</td>
<td>5,610,212</td>
<td>3,500,000</td>
<td>3,964,651</td>
<td>2,900,000</td>
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<td>5,672,013</td>
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<td>Mitigation</td>
<td>19,321,005</td>
<td>2,665,000</td>
<td>4,637,288</td>
<td>2,666,057</td>
<td>4,657,097</td>
<td>17,329,965</td>
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<td>School Zone Safety</td>
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<td>287,057</td>
<td>1,160,811</td>
<td>1,127,884</td>
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<td>Sustainability</td>
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<td>1,506,200</td>
<td>1,197,558</td>
<td>1,057,182</td>
<td>824,006</td>
<td>771,609</td>
<td>623,538</td>
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<td>Communications/Cable TV</td>
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<td>484,000</td>
<td>636,454</td>
<td>484,000</td>
<td>636,454</td>
<td>447,858</td>
<td>481,244</td>
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<td>Lodging Tax</td>
<td>614,524</td>
<td>253,000</td>
<td>360,000</td>
<td>50,187</td>
<td>360,000</td>
<td>304,711</td>
<td>54,000</td>
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<td>Municipal Art</td>
<td>442,607</td>
<td>340,358</td>
<td>418,621</td>
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<td>271,921</td>
<td>271,482</td>
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<td>Cemetery</td>
<td>433,772</td>
<td>119,400</td>
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<td>119,400</td>
<td>78,644</td>
<td>474,528</td>
<td>115,000</td>
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<tr>
<td>Special Revenue Funds Sub-total</td>
<td><strong>30,209,056</strong></td>
<td><strong>14,284,281</strong></td>
<td><strong>16,860,019</strong></td>
<td><strong>11,786,947</strong></td>
<td><strong>14,886,516</strong></td>
<td><strong>27,109,487</strong></td>
<td><strong>10,111,467</strong></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30,209,056</strong></td>
<td><strong>14,284,281</strong></td>
<td><strong>16,860,019</strong></td>
<td><strong>11,786,947</strong></td>
<td><strong>14,886,516</strong></td>
<td><strong>27,109,487</strong></td>
<td><strong>10,111,467</strong></td>
</tr>
</tbody>
</table>

#### Debt Service Funds Sub-total

- Debt Service - Voted: 753,247
- Debt Service - Non-Voted: 833,468
- UDC No. 23 Debt Service: 76,211
- UDC No. 24 Debt Service: 92,857
- UDC Guaranty: 675,377

#### Capital Project Funds Sub-total

- Municipal Facilities Capital Project: 662,533
- Street Capital Projects: 9,795,967
- Centralized ITS System: 372,216
- Park Capital Projects: 4,591,147
- Fire Capital Projects: 228,410

#### Enterprise Funds Sub-total

- Water: 14,406,413
- Sewer: 7,756,411
- Stormwater: 8,695,397

#### Internal Service Funds Sub-total

- General Insurance: 778,093
- Medical Insurance: 2,441,990
- Unemployment Insurance: 130,211
- Technology Services: 916,215
- Fleet Services: 6,159,344
- Ruth Kees Award: 29,012

#### All Funds Totals

- General Fund Sub-total: 15,183,880
- Internal Service Funds Sub-total: 10,455,211
- Special Revenue Funds Sub-total: 15,670,273
- Capital Project Funds Sub-total: 15,670,273
- Debt Service Funds Sub-total: 2,421,178
- Enterprise Funds Sub-total: 30,856,220

* Of this amount, $2.5 million is designated for compensated absence liabilities and $185,257 is designated for affordable housing, leaving $10,106,539 in undesignated fund balance.

** Represents cash balances. These balances may differ from what is presented in the audited financial statements. Fund balances in the audited financial statements include non-cash balances (i.e. value of certain capitalized assets) that would typically not be available to use for budget purposes.

*** The new Chart of Accounts (COA) consolidates the individual debt service funds into a single fund. Similarly, the new COA consolidates the individual capital project funds into a single fund.
# Exhibit B, Table of Authorized Positions

<table>
<thead>
<tr>
<th>Department</th>
<th>FTE Count</th>
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<tbody>
<tr>
<td>Legislative Office</td>
<td>7</td>
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<tr>
<td>Executive Department</td>
<td>8</td>
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<tr>
<td>Municipal Court</td>
<td>5.75</td>
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<tr>
<td>City Clerk's Office</td>
<td>4</td>
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<tr>
<td>Finance Department</td>
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<tr>
<td>Communications Office</td>
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<tr>
<td>Information Technology Division</td>
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<tr>
<td>Human Resources Department</td>
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<tr>
<td>Police Department</td>
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<tr>
<td>Parks and Community Services Department</td>
<td>39.75</td>
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<tr>
<td>Community Planning and Development Department</td>
<td>29.63</td>
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<tr>
<td>Public Works Department</td>
<td>60</td>
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<tr>
<td><strong>Total City FTE Count</strong></td>
<td><strong>250.88</strong></td>
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</tbody>
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