

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

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.

DocuSigned by:
Mary Lou Pauly
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MARY LOU PAULY, MAYOR

ATTEST/AUTHENTICATED:

DocuSigned by:
Christine L Eggers
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CHRISTINE L. EGGERS, CITY CLERK

APPROVED AS TO FORM:

DocuSigned by:
James E. Haney
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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

Fund Name	2019 Ending Fund Balance (Audited)**	2020 Adopted Revenues	2020 Adopted Expenditures	Forecasted 2020 Revenues	Forecasted 2020 Expenditures	2020 Estimated Ending Fund Balance	2021 Proposed Revenues	2021 Proposed Expenditures	2021 Estimated Ending Fund Balance
General	15,183,880	49,653,023	49,849,234	47,362,652	44,771,440	17,775,092	48,385,073	53,368,369	12,791,796
General Fund Sub-total	\$ 15,183,880	\$ 49,653,023	\$ 49,849,234	\$ 47,362,652	\$ 44,771,440	\$ 17,775,092	\$ 48,385,073	\$ 53,368,369	\$ 12,791,796*
Special Revenue Funds									
Contingency	300,940	-	-	-	-	300,940	-	300,940	-
Street Operating	345,960	4,582,323	4,381,672	4,121,921	4,059,384	408,497	4,084,656	4,466,051	27,102
REET	5,610,212	3,500,000	3,964,651	2,900,000	2,838,199	5,672,013	2,050,000	4,329,128	3,392,885
Mitigation	19,321,005	2,665,000	4,637,288	2,666,057	4,657,097	17,329,965	2,075,195	1,725,405	17,679,755
School Zone Safety	2,001,291	834,000	1,185,131	287,404	1,160,811	1,127,884	512,978	626,931	1,013,931
Sustainability	538,433	1,506,200	1,197,558	1,057,182	824,006	771,609	623,538	461,138	934,009
Communications/Cable TV	600,312	484,000	636,454	484,000	636,454	447,858	481,244	530,020	399,082
Lodging Tax	614,524	253,000	360,000	50,187	360,000	304,711	54,000	175,000	183,711
Municipal Art	442,607	340,358	418,621	100,796	271,921	271,482	114,856	245,096	141,242
Cemetery	433,772	119,400	78,644	119,400	78,644	474,528	115,000	177,700	411,828
Special Revenue Funds Sub-total	\$ 30,209,056	\$ 14,284,281	\$ 16,860,019	\$ 11,786,947	\$ 14,886,516	\$ 27,109,487	\$ 10,111,467	\$ 13,037,409	\$ 24,183,545
Debt Service***									
Debt Service - Voted	753,247	1,790,000	1,788,219	1,790,000	1,788,219	755,028			
Debt Service - Non-Voted	833,486	1,259,830	2,015,830	9,552,979	10,308,979	77,486			
LID No. 23 Debt Service	76,211	18,625	70,050	18,625	70,050	24,786	3,612,362	3,658,516	1,565,513
LID No. 24 Debt Service	82,857	81,587	85,454	81,587	85,454	78,990			
LID Guaranty	675,377	-	-	-	-	675,377			
Debt Service Funds Sub-total	\$ 2,421,178	\$ 3,150,042	\$ 3,959,553	\$ 11,443,191	\$ 12,252,702	\$ 1,611,667	\$ 3,612,362	\$ 3,658,516	\$ 1,565,513
Capital Project***									
Municipal Facilities Capital Project	682,533	628,464	628,464	820,663	628,464	874,732			
Street Capital Projects	9,795,967	15,577,075	16,070,036	27,564,499	24,062,129	13,298,337			
Centralized ITS System	372,216	-	-	-	372,116	100	10,713,688	11,751,326	15,992,158
Park Capital Projects	4,591,147	3,230,683	3,230,683	3,371,767	5,334,697	2,628,217			
Fire Capital Projects	228,410	2,857,500	2,857,500	2,857,500	2,857,500	228,410			
Capital Project Funds Sub-total	\$ 15,670,273	\$ 22,293,722	\$ 22,786,683	\$ 34,614,429	\$ 33,254,906	\$ 17,029,796	\$ 10,713,688	\$ 11,751,326	\$ 15,992,158
Enterprise									
Water	14,406,413	15,260,918	18,425,762	15,260,918	22,882,600	6,784,731	16,953,979	16,257,645	7,481,065
Sewer	7,756,411	11,313,791	11,678,079	11,336,276	12,602,195	6,490,492	11,415,658	10,061,452	7,844,698
Stormwater	8,695,397	5,950,695	6,234,474	6,030,902	6,831,093	7,895,206	6,794,361	8,247,449	6,442,118
Enterprise Funds Sub-total	\$ 30,858,220	\$ 32,525,404	\$ 36,338,315	\$ 32,628,096	\$ 42,315,888	\$ 21,170,428	\$ 35,163,998	\$ 34,566,546	\$ 21,767,880
Internal Service Funds									
General Insurance	778,393	737,596	845,821	737,596	1,132,450	383,539	935,350	971,445	347,444
Medical Insurance	2,441,990	4,721,804	4,656,837	4,721,804	4,656,837	2,506,957	4,243,022	4,878,334	1,871,645
Unemployment Insurance	130,211	40,000	40,000	40,000	40,000	130,211	440,000	440,000	130,211
Technology Services	916,261	4,979,450	5,179,450	4,282,836	4,708,102	490,995	3,939,444	3,990,940	439,499
Fleet Services	6,159,344	1,311,497	2,583,268	1,311,497	2,580,195	4,890,646	1,480,333	2,157,267	4,213,712
Ruth Kees Award	29,012	-	500	-	500	28,512	-	500	28,012
Internal Service Funds Sub-total	\$ 10,455,211	\$ 11,790,347	\$ 13,305,876	\$ 11,093,733	\$ 13,118,084	\$ 8,430,860	\$ 11,038,149	\$ 12,438,486	\$ 7,030,523
All Funds Totals	\$ 104,797,817	\$ 133,696,819	\$ 143,099,680	\$ 148,929,048	\$ 160,599,536	\$ 93,127,330	\$ 119,024,737	\$ 128,820,652	\$ 83,331,415

* 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

Department	FTE Count
Legislative Office	7
Executive Department	8
Municipal Court	5.75
City Clerk's Office	4
Finance Department	14.25
Communications Office	3
Information Technology Division	9
Human Resources Department	3
Police Department	67.5
Parks and Community Services Department	39.75
Community Planning and Development Department	29.63
Public Works Department	60
Total City FTE Count	250.88