

ORDINANCE NO. 2961

AN ORDINANCE OF THE CITY OF ISSAQUAH, WASHINGTON, ADOPTING THE 2022 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, 2022 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 2022 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, 2022, 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 September 28, October 12, October 26, and November 9, the City Council held budget study sessions to discuss, deliberate and receive public comment on the preliminary budget; and

WHEREAS, on October 4, the City Council conducted a public hearing on the preliminary 2022 budget; and

WHEREAS, on November 9, the City Council deliberated the final adjustments to be made to the proposed 2022 budget and directed the Administration to prepare a final 2022 budget ordinance; and

WHEREAS, on November 1, the City Council adopted an ordinance establishing the property tax levy rate for 2022; and

WHEREAS, on November 15, 2021 the City Council held a public hearing on the final 2022 budget on notice as prescribed by law and met for the purpose of setting the final budget of the City for the 2022 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 2022 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 and limited-term employees are attached as Exhibit B.

Section 3. A complete copy of the final budget for 2022 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, 2022.

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 15th day of November,
2021.

Approved by the Mayor of the City of Issaquah, the 15th day of November, 2021.

DocuSigned by:
Mary Lou Pauly
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MARY LOU PAULY, MAYOR

ATTEST/AUTHENTICATED:

DocuSigned by:
Tisha Gieser
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TISHA GIESER, CITY CLERK

APPROVED AS TO FORM:

DocuSigned by:
James E. Haney
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JAMES E. HANEY, CITY ATTORNEY

PUBLISHED: Nov. 18, 2021
EFFECTIVE DATE: Nov. 23, 2021 (see ordinance)
ORDINANCE NO.: 2961 / AB 8198

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

<i>Fund Name</i>	<i>2020 Ending Fund Balance (Unaudited)*</i>	<i>2021 Adopted Revenues</i>	<i>2021 Adopted Expenditures</i>	<i>Forecasted 2021 Revenues</i>	<i>Forecasted 2021 Expenditures</i>	<i>2021 Estimated Ending Fund Balance*</i>	<i>2022 Proposed Revenues</i>	<i>2022 Proposed Expenditures</i>	<i>2022 Estimated Ending Fund Balance*</i>
General	20,033,924	48,385,073	53,368,369	64,024,798	57,660,379	26,398,343	62,600,159	62,780,567	26,217,935
General Fund Sub-total	\$ 20,033,924	\$ 48,385,073	\$ 53,368,369	\$ 64,024,798	\$ 57,660,379	\$ 26,398,343	\$ 62,600,159	\$ 62,780,567	\$ 26,217,935
Special Revenue Funds									
Contingency	300,940	-	300,940	-	300,940	-	-	-	-
Street Operating	729,256	4,084,656	4,466,051	4,366,856	4,899,562	196,550	5,445,307	5,489,802	152,055
REET	7,081,462	2,050,000	4,329,128	5,600,000	4,387,333	8,294,129	4,200,000	5,110,279	7,383,850
Mitigation	15,722,667	2,075,195	1,725,405	2,075,195	1,725,405	16,072,457	1,675,000	888,511	16,858,946
School Zone Safety	1,547,990	512,978	626,931	1,120,000	1,372,636	1,295,354	940,000	1,584,631	650,723
Sustainability	865,650	623,538	461,138	633,538	539,472	959,716	624,000	796,542	787,174
Communications/Cable TV	483,223	481,244	530,020	481,244	559,714	404,753	481,244	546,356	339,641
Lodging Tax	292,748	54,000	175,000	110,000	175,000	227,748	150,000	230,000	147,748
Municipal Art	341,145	114,856	245,096	141,877	310,849	172,173	224,417	337,300	59,290
Cemetery	494,556	115,000	177,700	115,000	177,700	431,856	115,000	93,900	452,956
Special Revenue Funds Sub-total	\$ 27,859,637	\$ 10,111,467	\$ 13,037,409	\$ 14,643,710	\$ 14,448,611	\$ 28,054,736	\$ 13,854,968	\$ 15,077,321	\$ 26,832,383
Debt Service**									
Debt Service - Voted	743,390								
Debt Service - Non-Voted	104,602								
LID No. 23 Debt Service	23,620	3,612,362	3,658,516	3,612,362	3,658,516	1,598,238	5,351,382	5,321,271	1,628,349
LID No. 24 Debt Service	97,402								
LID Guaranty	675,377								
Debt Service Funds Sub-total	\$ 1,644,392	\$ 3,612,362	\$ 3,658,516	\$ 3,612,362	\$ 3,658,516	\$ 1,598,238	\$ 5,351,382	\$ 5,321,271	\$ 1,628,349
Capital Project**									
Municipal Facilities Capital Project	1,433,272								
Street Capital Projects	9,991,302								
Centralized ITS System	14,443	10,713,688	11,751,326	16,381,342	30,674,452	6,575,384	11,387,707	11,573,809	6,389,282
Park Capital Projects	6,443,251								
Fire Capital Projects	2,986,225								
Capital Project Funds Sub-total	\$ 20,868,494	\$ 10,713,688	\$ 11,751,326	\$ 16,381,342	\$ 30,674,452	\$ 6,575,384	\$ 11,387,707	\$ 11,573,809	\$ 6,389,282
Enterprise									
Water	16,936,783	16,953,979	16,257,645	16,953,979	16,291,627	17,599,135	12,817,842	17,971,753	12,445,224
Sewer	12,153,620	11,415,658	10,061,452	11,415,658	10,072,747	13,496,531	11,980,341	11,258,026	14,218,846
Stormwater	10,356,052	6,794,361	8,247,449	6,794,361	8,283,689	8,866,724	8,393,823	9,286,484	7,974,063
Enterprise Funds Sub-total	\$ 39,446,456	\$ 35,163,998	\$ 34,566,546	\$ 35,163,998	\$ 34,648,063	\$ 39,962,391	\$ 33,192,006	\$ 38,516,263	\$ 34,638,134
Internal Service Funds									
General Insurance	384,196	935,350	971,445	935,350	971,445	348,101	1,178,667	1,178,667	348,101
Medical Insurance	2,517,132	4,243,022	4,878,334	4,243,022	4,878,334	1,881,820	5,339,169	5,235,989	1,985,000
Unemployment Insurance	246,337	440,000	440,000	440,000	440,000	246,337	150,000	150,000	246,337
Technology Services	1,628,191	3,939,444	3,990,940	4,386,544	4,438,040	1,576,695	5,629,934	5,621,892	1,584,737
Fleet Services	6,074,678	1,480,333	2,157,267	1,595,333	2,279,573	5,390,438	2,406,680	3,856,685	3,940,433
Ruth Kees Award	28,847	-	500	-	500	28,847	-	500	27,847
Internal Service Funds Sub-total	\$ 10,879,381	\$ 11,038,149	\$ 12,438,486	\$ 11,600,249	\$ 13,007,892	\$ 9,471,738	\$ 14,704,450	\$ 16,043,733	\$ 8,132,455
All Funds Totals	\$ 120,732,283	\$ 119,024,737	\$ 128,820,652	\$ 145,426,459	\$ 154,097,913	\$ 112,060,829	\$ 141,090,672	\$ 149,312,964	\$ 103,838,537

** 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	9.5
Municipal Court	5.75
City Clerk's Office	3
Finance Department	14.25
Administrative Services Department	22.5
Human Resources Department	4
Police Department	73
Parks and Community Services Department	37.25
Community Planning and Development Department	30.63
Public Works Department	62.5
Total City FTE Count	269.38

Department	LTE Count
Administrative Services Department	2
Police Department	1
Community Planning and Development Department	1
Public Works Department	1