

Chapter 3.32

CITY BUDGET

Sections:

- 3.32.010 Budget estimates.
- 3.32.020 Proposed preliminary budget -- Contents.
- 3.32.030 Proposed preliminary budget -- Mayor and council duties.
- 3.32.040 Preliminary budget.
- 3.32.050 Preliminary budget -- Public notice.
- 3.32.060 Preliminary budget -- Public hearing.
- 3.32.070 Adoption by ordinance.
- 3.32.080 Spending limitations.
- 3.32.090 Expenditures over budget need council approval.
- 3.32.100 Vouchers.
- 3.32.110 Positions and salaries.
- 3.32.120 Monthly status report.
- 3.32.130 Quarterly status reports.
- 3.32.140 Applicable state provisions.

3.32.010 **Budget estimates.** On or before the second Monday of September, the city clerk notifies in writing each department head to file (within fourteen days of receipt of letter) detailed estimates of revenue and expenditures for their department. (Ord. 391 (part), 1981.)

3.32.020 **Proposed preliminary budget -- Contents.**

- A. On or before the first business day of October, the city supervisor shall submit to the mayor a proposed preliminary budget which shows the expenditures and revenues for each department.
- B. The revenue section shall show the actual receipts for the last completed year, estimated receipts for the current year, and estimated receipts for the new budget year.
- C. The expenditure section shall set forth in tabular form the actual expenditures for the last completed year, the appropriations for the current fiscal year, and estimated expenditures for the new budget year.
- D. The salary and position of each officer and employee shall be set forth separately. (Ord. 391 SI (part), 1981.)

3.32.030 **Proposed preliminary budget -- Mayor and council duties.** The mayor shall provide the city council (on or before the first Monday of October) with

current information on estimates of revenue from all sources as adopted in the current year's budget, along with estimates as submitted by the clerk. The city council and the mayor shall consider the city's total anticipated financial requirements for the next budget year and the city council shall determine and fix by ordinance the amount to be raised by ad valorem taxes. (Ord. 391 SI (part), 1981.)

3.32.040 **Preliminary budget.**

- A. The mayor shall prepare a detailed preliminary budget, making any revisions or additions to the reports of department heads he deems necessary.
- B. A separate salary and position ordinance shall be prepared for presentation to the city council. This ordinance shall provide for the next budget year's employees and officers along with the maximum salary for each position.
- C. The mayor shall present to the city council and the city clerk no later than November 2 his preliminary budget. In addition to the preliminary budget, the city council shall receive a budget message as set forth in RCW 35A.33.055 along with the proposed salary ordinance. (Ord. 391 SI (part), 1981.)

3.32.050 **Preliminary budget -- Public notice.** Immediately following receiving the preliminary budget the clerk shall post once each week for two weeks that the preliminary budget has been filed with the clerk, that a copy of the preliminary budget will be available to any taxpayer who calls at the clerk's office, and setting the time for a public hearing for the final budget to be held by the city council. This hearing shall be held on or before the first Monday of December. Upon receipt of the preliminary budget, the council may hold hearings as the council deems necessary to receive information from department heads or others to aid in the final adoption of the city budget. This shall be done prior to the final hearing. (Ord. 391 SI (part), 1981.)

3.32.060 **Preliminary budget -- Public hearing.** The city council shall hold a public hearing on the day previously established. The council shall hear any taxpayers comments for or against the budget. This hearing can continue no later than the 5th of December. All public input will be considered in fixing the final budget. (Ord. 391 SI (part), 1981.)

3.32.070 **Adoption by ordinance.** After the conclusion of the public hearing and prior to the beginning of the fiscal year, the city council shall make adjustments and changes as it deems necessary or proper and after determining the allowance in each item, department, classification and fund, the city council shall adopt a salary ordinance and shall adopt the final budget by reference; provided, however, that the adopting ordinance shall provide a separate total for each fund's revenue and expenditures and a total of all funds. (Ord. 391 SI (part), 1981.)

- 3.32.080** **Spending limitations.** Except for the payment of products or services specifically provided by contract or budget, the Mayor shall not expend funds for products or services from the current expenses having cost in excess of five hundred twenty-five dollars (\$525.00) per expenditure without the prior approval of the City Council; provided, however, that the Mayor is authorized to make emergency expenditures above and beyond five hundred twenty-five dollars (\$525.00). An emergency is defined as an unforeseen event which requires immediate action by the City to prevent immediate physical or financial harm to the City or its citizens; presents a risk of the immediate loss or suspension of essential public services; requires immediate action to preserve a substantial saving or benefit to the City, or other similar emergencies. (Ord. 779, May 2004; Ord. 559, March 1992.)
- 3.32.090** **Expenditures over budget need council approval.** No expenditure of funds beyond the amount budgeted within an individual appropriation shall be made by the city during the budget year without the approval of the city council. (Ord. 391 SI (part), 1981.)
- 3.32.100** **Vouchers.** The city clerk shall present to the city council, at least once each month, a voucher which shows the city's expenditures within each fund for city council approval. The audit officer shall provide assurance that these expenditures do not exceed individual appropriations within the fund for the budget year. (Ord. 391 SI (part), 1981.)
- 3.32.110** **Positions and salaries.** No additional positions shall be made or increases in salary during the budget year without the city council's prior approval. (Ord. 391 SI (part), 1981.)
- 3.32.120** **Monthly status report.** The mayor shall provide to the city council once each month (before or at the time of presenting the city's expenditure voucher for approval) a report which shows each fund's activities in expenditures, revenues and investments. This shall be a separate document from the voucher. (Ord. 391 SI (part), 1981.)
- 3.32.130** **Quarterly status reports.** A detailed report shall be prepared quarterly which shows the expenditures and receipts for each individual appropriation and submitted to the council no later than forty-five days after the end of the quarter. (Ord. 391 SI (part), 1981.)
- 3.32.140** **Applicable state provisions.**
- A. The provisions set forth in Sections 3.32.010 through 3.32.070 shall not be considered the total provisions. RCW 35A.33.010 through 35A.33.075 shall apply.

- B. The provisions as outlined in Sections 3.32.080 through 3.32.110 shall not be considered the total provisions. RCW 35A.33.080 through 35A.33.130 shall apply.
- C. The provisions as outlined in Sections 3.32.120 through 3.32.140 shall not be considered the total provisions. RCW 35A.33.140 through 35A.33.160 shall apply. (Ord. 391 SI (part), 1981.)