

Subject: Ordinance #1575 – City of Ruston Budget for Fiscal Year 2024

Dept. Origin: Mayor’s Office
Prepared by: Jennifer Robertson
For Agenda of: November 21, 2023
Exhibits: Ordinance No. 1575

Proposed Council Action:

This is on for Second Reading and the Second Public Hearing on the City of Ruston Fiscal Year 2024 Budget.

Initial & Date

Concurred by Mayor: _____
Approved by City Planner: _____
Approved as to form by City Atty: JSR/11-8-23
Approved by Finance Director: _____
Approved by Department Head: _____

INFORMATION / BACKGROUND

In accordance with State law,¹ the Mayor of the City of Ruston will complete and place on file with the City Clerk-Treasurer a proposed preliminary budget and estimate of the amount of monies required to meet the public expenses, interest, reserve funds, and expense of government of the city of Ruston for the fiscal year ending December 31, 2024. The Council is required to adopt its budget ordinance prior to January 1, 2024.²

On October 17, 2023 the Council held a preliminary public hearing to hear from the public about their budget priorities. The final public hearing on the budget will be held on November 21, 2023. The final public hearing must take place prior to budget adoption. The City is required to pass the budget before the end of this calendar year.

The City Council Budget consideration schedule for Fiscal Year 2024 is as follows:

Mayor’s Budget Message to Council:	October 3, 2023
Council discussion of revenue sources:	October 17, 2023
Public Hearing on Revenue Sources	October 17, 2023
Public Hearing on Preliminary Budget	October 17, 2023
Adoption of Tax Levy Ordinance No. 1573	November 7, 2023
Public Hearing on Proposed Budget	November 21, 2023
Budget Discussion #1:	October 17, 2023
Budget Discussion #2:	November 7, 2023
Budget Discussion #3:	November 21, 2023
Budget Discussion #4:	December 5, 2023

¹ RCW 35A.33.052.

² RCW 35A.33.075.

Prior to budget adoption, the City Clerk will have fully complied with state law³ by publishing notice of the availability of the budget for public review and publishing notice of the required public hearings on the City's proposed tax levy and budget, including a preliminary and final budget hearing.

BUDGET OVERVIEW

The proposed Total Revenues forecasted are \$11,057,171, consisting of Beginning Balances in the amount of \$5,045,974, plus interfund transfers in of \$332,000, and operating revenues of \$5,679,197. The Total Expenditures proposed are \$11,057,171, consisting of operating expenses in the amount of \$5,703,787, plus Interfund transfers out of \$332,000, and Ending Balances of \$5,021,384.

The proposed budget by funds is as follows:

Fund	Name	Revenue	Expense
Fund 0001 – General Fund	General Fund	\$ 2,429,947	\$ 2,429,947
Fund 0005 – Surplus Fund	Real Estate Surplus	\$ 2,070,610	\$ 2,070,610
Fund 101 – City Street Fund	City Street Fund	\$ 949,400	\$ 949,400
Fund 102 – Reserve for Equipment	Reserve for Equipment	\$ 12,250	\$ 12,250
Fund 103 – Reserve for Streets	Reserve for Streets	\$ 108,100	\$ 108,100
Fund 301 – Capital Construction	Capital Construction Fund	\$ 130,000	\$ 130,000
Fund 401 - Electric Utility	Electric Utility Fund	\$ 1,784,300	\$ 1,784,300
Fund 402 – Electric Utility Reserve	Electric Utility Reserve Fund	\$ 381,400	\$ 381,400
Fund 403 – Sewer Utility	Sewer Utility Fund	\$ 1,668,500	\$ 1,668,500
Fund 404 – Sewer Reserve	Sewer Utility Reserve Fund	\$ 355,000	\$ 355,000
Fund 407 – Storm Sewer Utility	Storm Sewer Utility Fund	\$ 282,500	\$ 282,500

³ RCW 35A.33.060 and RCW 84.55.120.

Fund 410 – Sewer Capital Projects	Sewer Debt Service Fund	\$ 375,000	\$ 375,000
Fund 411 – Electric Meter Deposit Fund	Electric Meter Deposit Fund	\$ 153,000	\$ 153,000
Fund 622 – WR Rust Playfield	WR Rust Playfield Fund	\$ 55,964	\$ 55,964
Fund 624 – School Building Fund	School Building Maintenance Fund	\$ 226,200	\$ 226,200
Fund 635 – Pt. Ruston Signage Custodial Fund	Pt. Ruston Signage Custodial Fund Custodial Funds	\$ 75,000	\$ 75,000
Transfers		\$ 332,000	\$ 332,000
TOTAL		\$ 11,057,171	\$ 11,057,171

FISCAL CONSIDERATION

The 2024 Budget Ordinance will establish the appropriations necessary to authorize expenditures for each of the City's funds. Note, some numbers may change assuming the Levy Lid Lift passage is the final election result. Election certification is scheduled for November 28, 2023 at which point the election results will be final.

RECOMMENDATION / MOTION

The City Council will hold the second and final budget hearing on November 21, 2023. Following the hearing, the Council may discuss the budget. The City is required to pass the budget before the end of this calendar year.

MOTION 1: I move to open the public hearing.

[Take Testimony]

MOTION 2: I move to close the public hearing.

ORDINANCE NO. 1575

**AN ORDINANCE OF THE CITY OF RUSTON,
WASHINGTON ADOPTING THE CITY OF RUSTON
ANNUAL BUDGET FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2024, SETTING FORTH THE ESTIMATED
REVENUES AND APPROPRIATIONS, PROVIDING FOR
SEVERABILITY AND CORRECTIONS, AND
ESTABLISHING AN EFFECTIVE DATE.**

WHEREAS, in accordance with RCW 35A.33.052, the Mayor of the City of Ruston has completed and placed on file with the City Clerk-Treasurer a proposed budget and estimate of the amount of monies required to meet the public expenses, interest, reserve funds, and expense of government of the city of Ruston for the fiscal year ending December 31, 2024; and

WHEREAS, in accordance with RCW 35A.33.060 and RCW 84.55.120, the City Clerk timely published notice of the availability of the budget for public review and notice of the required public hearing on the City’s proposed tax levy and the required public hearing on the City’s proposed budget; and

WHEREAS, the public hearing for the City’s tax levy was held on October 17, 2023; and

WHEREAS, a preliminary public hearing for the City’s budget was held on October 17, 2023; and

WHEREAS, a final public hearing was held on the City’s budget on November 21, 2023; and

WHEREAS, the City Council held the following meetings on the City Budget:

Mayor’s Budget Message to Council:	October 3, 2023
Council discussion of revenue sources:	October 17, 2023
Public Hearing on Revenue Sources	October 17, 2023
Public Hearing on Preliminary Budget	October 17, 2023
Adoption of Tax Levy Ordinance No. 1573	November 7, 2023
Public Hearing on Proposed Budget	November 21, 2023

Budget Discussion #1:	October 17, 2023
Budget Discussion #2:	November 7, 2023
Budget Discussion #3:	November 21, 2023
Budget Discussion #4:	December 5, 2023
Adoption of Final Annual Budget for 2024	December 12, 2023

WHEREAS, the proposed budget does not exceed the limit of taxation allowed by law to be levied on real property within the City of Ruston for the purposes set forth in the budget, and the estimated expenditures set forth in said budget are necessary to carry on the government and sufficient to meet the various needs of the City of Ruston during 2024; and

WHEREAS, the proposed Total Revenues forecasted are \$11,057,171, consisting of Beginning Balances in the amount of \$5,045,974, plus interfund transfers in of \$332,000, and operating revenues of \$5,679,197. The Total Expenditures proposed are \$11,057,171, consisting of operating expenses in the amount of \$5,703,787, plus Interfund transfers out of \$332,000, and Ending Balances of \$5,021,384; and

WHEREAS, in accordance with RCW 35A.33.075, following the conclusion of the hearing, and prior to the beginning of the fiscal year, the City Council has made any such adjustments and changes as it deems necessary or proper and after determining the allowance in each item, department, classification and fund; and

WHEREAS, in accordance with RCW 35A.33.075, this Ordinance sets forth in summary form the totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined; and

WHEREAS, on October 17, 2023, the City Council held a public hearing on the tax levy; and

WHEREAS, on November 7, 2023, the City Council adopted the tax levy ordinance (Ordinance No. 1573); and

WHEREAS, on October 17, 2023 the Council held a preliminary budget public hearing;
and

WHEREAS, on November 7, 2023, the City Council held first reading of this budget ordinance (Ordinance No. 1575); and

WHEREAS, on November 21, 2023, the City Council held second reading and a public hearing on this Ordinance; and

WHEREAS, on December 5, 2023, the City Council held third reading of this ordinance;
and

WHEREAS, on December [REDACTED], 2022, the City Council adopted this Ordinance during its regular meeting at the [REDACTED] reading; **NOW, THEREFORE**

THE CITY COUNCIL OF THE CITY OF RUSTON DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. The Annual budget for the City of Ruston, Washington, for the year ending December 31, 2024, is hereby ADOPTED in its final form as shown on the attached Final Budget document, which is attached to this Ordinance as Exhibit “A” and incorporated herein by this reference.

Section 2. In accordance with RCW 35A.33.075, the totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined are set forth below:

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Fund Name	Resources	Uses	2024 Interfund Transfers In	2024 Interfund Transfers Out
Fund 0001 – General Fund	\$ 2,429,947	\$ 2,429,947		
Fund 0005 – Surplus Fund	\$ 2,070,610	\$ 2,070,610		\$50,000
Fund 101 – City Street Fund	\$ 949,400	\$ 949,400		
Fund 102 – Reserve for Equipment	\$ 12,250	\$ 12,250		
Fund 103 – Reserve for Streets	\$ 108,100	\$ 108,100		
Fund 301 – Capital Construction	\$ 130,000	\$ 130,000		
Fund 401 - Electric Utility	\$ 1,784,300	\$ 1,784,300		\$75,000
Fund 402 – Electric Utility Reserve	\$ 381,400	\$ 381,400	\$75,000	
Fund 403 – Sewer Utility	\$ 1,668,500	\$ 1,668,500	\$207,000	
Fund 404 – Sewer Reserve	\$ 355,000	\$ 355,000		\$ 25,000
Fund 407 – Storm Sewer Utility	\$ 282,500	\$ 282,500		
Fund 410 – Sewer Capital Projects	\$ 375,000	\$ 375,000		\$182,000
Fund 411 – Electric Meter Deposit Fund	\$ 153,000	\$ 153,000		
Fund 622 – WR Rust Playfield	\$ 55,964	\$ 55,964		
Fund 624 – School Building Fund	\$ 226,200	\$ 226,200	\$50,000	
Fund 635 – Pt. Ruston Signage Custodial Fund	\$ 75,000	\$ 75,000		
Total	\$ 11,057,171	\$ 11,057,171	\$ 332,000	\$ 332,000

Section 3. Clerk to Keep Budget on File. Three copies of the Annual Budget adopted herein

shall be kept on file in the Office of the City Clerk-Treasurer.

Section 4. Clerk to Transmit Budget. The City Clerk-Treasurer is hereby directed to transmit one certified copy of the Annual Budget which is adopted herein to the State Auditor's Office, and a second copy to the Association of Washington Cities.

Section 5. Severability. If any section, sentence, clause, or phrase of this Ordinance should be held to be unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this Ordinance.

Section 6. Corrections. Upon the approval of the city attorney, the city clerk and/or code publisher is authorized to make any necessary technical corrections to this Ordinance, including but not limited to the correction of scrivener's/clerical errors, references, Ordinance numbering, section/subsection numbers, and any reference thereto.

Section 7. Publication. This Ordinance shall be published by an approved summary consisting of the title.

Section 8. Effective Date. This Ordinance shall be effective five days after publication as provided by law.

ADOPTED by the City Council of the City of Ruston and attested by the City Clerk in authentication of such passage on this ____ day of December, 2023.

APPROVED by the Mayor this ____ day of December, 2023.

Bruce Hopkins, Mayor

ATTEST/AUTHENTICATED:

Judy Grams, City Clerk

APPROVED AS TO FORM:
Office of the City Attorney

Jennifer S. Robertson

FILED WITH THE CITY CLERK: _____

PASSED BY THE CITY COUNCIL: _____

PUBLISHED: _____

EFFECTIVE DATE: _____

ORDINANCE NO: 1575