

**Business of the City Council  
 City of Ruston, WA**

**Subject: Resolution #788 – Creation of New Fund No. 130 for the Purposes of Proceeds of Sales and Use Tax for Housing**

**Dept. Origin: Finance Director**  
**Prepared by: Jennifer Robertson  
 City Attorney**  
**For Agenda of: April 16, 2024**  
**Exhibits: Resolution #788**

**Proposed Council Action:**

Approve Resolution #788.

<b>Concurred by Mayor:</b>	_____	Initial & Date
<b>Approved/form by City Atty:</b>	<b>JSR/3-25-24</b>	
<b>Approved by _____ Director:</b>	_____	
<b>Approved by Department Head:</b>	_____	

**INFORMATION / BACKGROUND**

On March 21, 2023, the City of Ruston adopted Resolution No. 765 which imposed a sales and use tax in the amount of one-tenth of one percent for the purposes of funding for affordable housing and related services in accordance with RCW 82.14.530. The funds generated as a result of the passage of Resolution No. 765 are being distributed to Ruston, with over \$20,000 generated to date. These funds are limited for use for constructing affordable housing; constructing mental and behavioral health-related facilities; and funding the operations and maintenance costs of new units of affordable housing or newly constructed evaluation and treatment centers as set forth and authorized by RCW 82.14.530. In order to properly manage and account for these funds, the City’s Finance Director requested that the Council create a new Fund No. 130. Creation of this fund is consistent with best practices and with audit compliance.

**FISCAL CONSIDERATION**

None.

**RECOMMENDATION / MOTION**

Adopt Resolution #788.

**MOTION:** I move adoption of Resolution No. 788 creating a new Fund No. 130 for the purpose of holding and accounting for housing money received in accordance with the city’s sales and use tax of one-tenth of one percent for housing and related services as authorized in RCW 82.14.530.

**RESOLUTION NO. 788**

**A RESOLUTION OF THE CITY OF RUSTON, WASHINGTON, CREATING A NEW FUND 130 FOR THE PURPOSE OF HOLDING AND ACCOUNTING FOR HOUSING MONEY RECEIVED IN ACCORDANCE WITH THE CITY'S SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT FOR HOUSING AND RELATED SERVICES AS AUTHORIZED IN RCW 82.14.530.**

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**WHEREAS**, on March 21, 2023, the City of Ruston adopted Resolution No. 765 which imposed a sales and use tax in the amount of one-tenth of one percent for the purposes of funding for affordable housing and related services in accordance with RCW 82.14.530; and

**WHEREAS**, the funds generated as a result of the passage of Resolution No. 765 are being distributed to Ruston, with over \$20,000 generated to date; and

**WHEREAS**, these funds are limited for use for constructing affordable housing; constructing mental and behavioral health-related facilities; and funding the operations and maintenance costs of new units of affordable housing or newly constructed evaluation and treatment centers as set forth and authorized by RCW 82.14.530; and

**WHEREAS**, in order to manage these funds, they need to be put into a separate fund account and tracked; and

**WHEREAS**, the City's Finance Director requested that the Council create a new Fund No. 130 for these purposes; **NOW, THEREFORE**,

**THE CITY COUNCIL OF THE CITY OF RUSTON, WASHINGTON, DOES RESOLVE AS FOLLOWS:**

**Section 1. Fund No. 130 Created.** A new Fund No. 130 is hereby created for Ruston for the purposes of holding the funds generated as a result of the City's adoption of a sales and use

tax in the amount of one-tenth of one percent for the purposes of funding for affordable housing and related services in accordance with RCW 82.14.530, as set forth in Resolution No. 765 to be held and utilized for the purposes allowed by law.

**Section 2. Severability.** If any section, subsection, paragraph, sentence, clause, or phrase of this Resolution is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this Resolution.

**Section 3. Effective Date.** This Resolution shall take effect immediately upon its passage.

**Section 4. Corrections Authorized.** The City Clerk is authorized to make necessary corrections to this Resolution, including but not limited to correction of clerical errors.

**PASSED** by the City Council of the City of Ruston, signed by the Mayor and attested by the City Clerk in authentication of such passage on this 16th day of April, 2024.

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Bruce Hopkins, Mayor

**ATTEST/AUTHENTICATED:**

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Laurie Cassell, City Clerk

FILED WITH THE CITY CLERK: \_\_\_\_\_  
PASSED BY THE CITY COUNCIL: \_\_\_\_\_  
RESOLUTION NO.: 788