

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

**Dept. Origin: Mayor’s Office**  
**Prepared by: Jennifer Robertson**  
**For Agenda of: November 7, 2023**  
**Exhibits: Ordinance No. 1575**

**Proposed Council Action:**

This is on for First Reading of 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/11-6-23  
**Approved by Finance Director:** \_\_\_\_\_  
**Approved by Department Head:** \_\_\_\_\_

**INFORMATION / BACKGROUND**

In accordance with State law,<sup>1</sup> 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.<sup>2</sup>

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  |

<sup>1</sup> RCW 35A.33.052.

<sup>2</sup> RCW 35A.33.075.

Prior to budget adoption, the City Clerk will have fully complied with state law<sup>3</sup> 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:

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

<sup>3</sup> RCW 35A.33.060 and RCW 84.55.120.

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

**FISCAL CONSIDERATION**

The 2024 Budget Ordinance will establish the appropriations necessary to authorize expenditures for each of the City's funds. This information will be detailed in Ordinance #1575.

**RECOMMENDATION / MOTION**

No action requested. Discuss the budget. The Council will hold the second public hearing 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.

**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.**

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**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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| <b>Fund Name</b>                             | <b>Resources</b>     | <b>Uses</b>          | <b>2024 Interfund Transfers In</b> | <b>2024 Interfund Transfers Out</b> |
|--|----------------------|----------------------|------------------------------------|-------------------------------------|
| 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            |                                    |                                     |
| <b>Total</b>                                 | <b>\$ 11,057,171</b> | <b>\$ 11,057,171</b> | <b>\$ 332,000</b>                  | <b>\$ 332,000</b>                   |

**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/clerk 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.

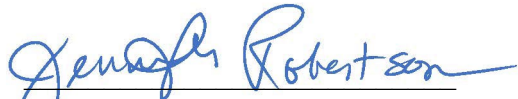
**APPROVED** by the Mayor this \_\_\_\_ day of December, 2023.

\_\_\_\_\_  
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