

CITY OF BUCKLEY

ORDINANCE NO. 04-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BUCKLEY, PIERCE COUNTY, WASHINGTON, RELATING TO BUDGETS AND FINANCE, REVISING THE 2025-2026 BUDGET BY AMENDING SECTION 2 OF ORDINANCE 15-24.

WHEREAS, the Buckley City Council adopted the 2025-2026 biennial budget pursuant to Ordinance No. 15-24 on November 26, 2024; and

WHEREAS, the City is prohibited from over-expending its appropriated budget as set forth in Ordinance No. 15-24; and

WHEREAS, certain revisions to the 2025-2026 budget are now necessary; and

WHEREAS, the City Council did meet to consider the matter of the 2025 Mid-year Budget Amendment in a public meeting on August 12, 2025.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF BUCKLEY, PIERCE COUNTY, WASHINGTON, DO ORDAIN AS FOLLOWS:

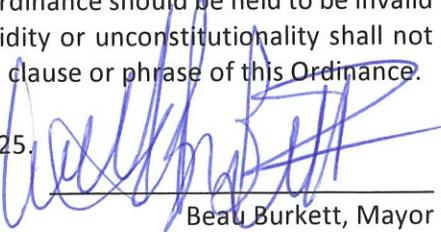
Section 1. The 2025-2026 budget, as adopted in Ordinance No. 15-24, is hereby amended as set forth in Exhibit "A".

Section 2. The explanations of the amendments are listed in Exhibit "B".

Section 3. This Ordinance shall be in full force and take effect five (5) days after its publication according to law.

Section 4. If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or 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.

Introduced, passed, and approved this 12th day of August 2025.


Beau Burkett, Mayor

ATTEST:


Treva Zumek, City Clerk

APPROVED AS TO FORM:



Phil Olbrechts, City Attorney

Published: 8-20-2025
Effective: 8-25-2025

CITY OF BUCKLEY
2025 Mid-Year Budget Appropriation Adjustment Summary

Exhibit "A"

FUND	REVENUES AND OTHER SOURCES			EXPENDITURES AND OTHER USES			ENDING FUND BALANCE
	Current Budget	Adjustment	Revised Budget	Current Budget	Adjustment	Revised Budget	
General Funds							
001 General	\$ 16,736,830	\$ 244,937	\$ 16,981,767	\$ 16,136,353	\$ 259,359	\$ 16,395,712	\$ 586,055
002 Contingency	309,210	-	309,210	-	-	-	309,210
003 Cumulative Reserve	5,036,852	361,928	5,398,780	12,169	48	12,217	5,398,780
004 Cemetery Operating	12,169	48	12,217	7,814	-	-	4,403
007 Police Equipment Reserve	496,515	13,958	510,473	457,500	8,851	466,351	44,122
008 Railroad ROW	77,574	(652)	76,922	77,574	(652)	76,922	-
030 Fire Equipment Reserve	736,343	(294,770)	441,573	179,000	9,951	188,951	25,622
035 Park Construction	731,419	11,743	743,162	701,768	701,768	-	41,394
Subtotal General Funds	24,136,912	337,192	24,474,104	17,560,009	277,509	17,837,518	6,636,586
Special Revenue Funds							
101 Street Operating	838,439	9,400	847,839	820,430	(144)	820,286	27,553
102 Arterial	2,881,555	(170,204)	2,711,351	1,581,752	-	1,581,752	1,129,599
103 Transportation Benefit District	582,338	4,061	586,399	541,876	-	541,876	44,523
105 EMS	1,882,371	(31,519)	1,850,852	1,877,682	(33,738)	1,843,944	6,908
109 Criminal Justice	778,126	1,590	779,716	631,963	-	631,963	147,753
134 Fire Station Construction & Maint.	232,920	(905)	232,015	48,265	-	48,265	183,750
136 Visitor Promotion	477,765	17,001	494,766	195,868	-	195,868	298,898
Subtotal Special Revenue Funds	7,673,514	(170,576)	7,502,938	5,697,836	(33,882)	5,663,954	1,838,984
Debt Service Funds							
202 Fire Station Bonds	640,741	(5,970)	634,771	570,040	-	570,040	64,731
Subtotal Debt Service Funds	640,741	(5,970)	634,771	570,040	-	570,040	64,731
Capital Improvement Funds							
307 Capital Improvements	2,769,810	794,658	3,564,468	2,427,120	-	2,427,120	1,137,348
308 Comp Plan Capital Improvements	811,012	23,441	834,453	635,781	-	635,781	198,672
Subtotal Capital Improvement Fund	3,580,822	818,099	4,398,921	3,062,901	-	3,062,901	1,336,020
Enterprise Funds							
401 Natural Gas Operating	3,676	(113)	3,563	1,130	-	1,130	2,433
402 Water/Sewer Operating	9,338,673	124,964	9,463,637	9,066,856	9,039	9,075,895	387,742
403 Solid Waste Operating	6,233	353	6,586	2,900	-	2,900	3,686
405 Sewer Construction	4,045,261	67,332	4,112,593	2,699,053	-	2,699,053	1,413,540
406 Water Construction	2,492,869	153,047	2,645,916	1,629,832	30,946	1,660,778	985,138
407 Stormwater Operating	1,987,116	(6,582)	1,980,534	1,980,252	(8,155)	1,972,097	8,437
408 Stormwater Construction	5,546,202	101,396	5,647,598	2,642,197	-	2,642,197	3,005,401
430 Equipment Reserve	1,104,492	(530)	1,103,962	700,000	-	700,000	403,962
Subtotal Enterprise Funds	24,524,522	439,867	24,964,389	18,722,220	3,1830	18,754,050	6,210,339
Fiduciary Funds							
631 Municipal Court Trust	512,782	(8,420)	504,362	486,000	-	486,000	18,362
632 Custodial Activities	256,418	2,262	258,680	253,000	-	253,000	5,680
Subtotal Fiduciary Fund	769,200	(6,158)	763,042	739,000	-	739,000	24,042
Trust Fund							
701 Cemetery Improvements	255,583	(1,003)	254,580	2,800	-	2,800	251,780
Subtotal Trust Fund	255,583	(1,003)	254,580	2,800	-	2,800	251,780
Total Budget	\$ 61,581,295	\$ 1,411,451	\$ 62,992,746	\$ 46,354,806	\$ 275,457	\$ 46,630,263	\$ 16,362,483

CITY OF BUCKLEY

2025 Mid-Year Budget Appropriation Adjustment Detail

Exhibit "B"

REVENUES & OTHER SOURCES		EXPENDITURES & OTHER USES	
Description	Amount	Description	Amount
General Fund (001)		General Fund (001)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 19,602	Increase Bldg & Planning Medical for retiree premiums not in adopted bdgt	\$ 16,664
Recognize donation for the Senior Center lunch program	1,000	Increase Senior Center supplies for lunch program due to donation	1,000
Correct Transfers-in to balance with Transfers-out	1,250	Increase Citywide Insurance for premiums greater than budgeted	12,500
Recognize latecomer agreement revenue received	155,485	Add budget to pay out latecomer agreements to developers	136,044
Increase Natural Gas Utility Tax for greater than planned receipts	25,000	Update Citywide expenses in new Non-Departmental codes	9,050
Increase Electric Utility Tax for greater than planned receipts	30,000	Increase Legal Services for continued & upcoming labor negotiations	50,000
Recognize donation from Greater Tacoma Foundation for Youth Center	5,000	Increase Youth Center supplies and salaries from donation funding for pgms	5,000
Recognize donation from Greater Tacoma Foundation-Parks pgms	2,600	Increase Parks Equipment due to donation funding	2,600
Recognize Pierce County Grant funding for Youth Center programs	5,000	Increase Youth Center supplies from grant funding for programs	5,000
		Increase Fire Vehicle Maint. & Repair due to unforeseen repairs	25,000
		Increase Fire Department Overtime due to greater than planned expenses	50,000
		Decrease Fire Medical to adjust for known changes to employee plans	(15,000)
		Adjust Salary/Benefit accounts for changes since budget adoption	(38,499)
Total General Fund Adjustment	\$ 244,937	Total General Fund Adjustment	\$ 259,359
Cumulative Reserve Fund (003)		Cumulative Reserve Fund (003)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 361,928		\$ -
Total Cumulative Reserve Fund Adjustment	\$ 361,928	Total Cumulative Reserve Fund Adjustment	\$ -
Cemetery Operating Fund (004)		Cemetery Operating Fund (004)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 48		\$ -
Total Cemetery Operating Fund Adjustment	\$ 48	Total Cemetery Operating Fund Adjustment	\$ -
Police Equipment Reserve (007)		Police Equipment Reserve (007)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 5,107	Add expense budget for purchase of fingerprint computer system	\$ 8,851
Recognize indirect federal grant for fingerprint computer system	8,851		
Total Police Equipment Reserve Fund Adjustment	\$ 13,958	Total Police Equipment Reserve Fund Adjustment	\$ 8,851
Railroad ROW (008)		Railroad ROW (008)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ (652)	Reduce Transfer-out to match beginning fund balance as fund is closing	\$ (652)
Total Railroad ROW Fund Adjustment	\$ (652)	Total Railroad ROW Fund Adjustment	\$ (652)
Fire Equipment Reserve (030)		Fire Equipment Reserve (030)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ (294,770)	Increase ambulance expense for carryover funds from 2024	\$ 9,951
Total Fire Equipment Reserve Fund Adjustment	\$ (294,770)	Total Fire Equipment Reserve Fund Adjustment	\$ 9,951
Park Construction (035)		Park Construction (035)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 11,743		\$ -
Total Park Construction Fund Adjustment	\$ 11,743	Total Park Construction Fund Adjustment	\$ -

CITY OF BUCKLEY

2025 Mid-Year Budget Appropriation Adjustment Detail

Exhibit "B"

REVENUES & OTHER SOURCES		EXPENDITURES & OTHER USES	
Description	Amount	Description	Amount
Street Fund (101)		Street Fund (101)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 9,400	Adjust Salary/Benefit accounts for changes since budget adoption	\$ (144)
Total Street Fund Adjustment	\$ 9,400	Total Street Fund Adjustment	\$ (144)
Arterial Street Fund (102)		Arterial Street Fund (102)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ (170,204)		
Total Arterial Street Fund Adjustment	\$ (170,204)	Total Arterial Street Fund Adjustment	\$ -
Transportation Benefit District Fund (103)		Transportation Benefit District Fund (103)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 4,061		
Total Transportation Benefit District Fund Adjustment	\$ 4,061	Total Transportation Benefit District Fund Adjustment	\$ -
EMS Fund (105)		EMS Fund (105)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ (53,165)	Increase EMS Overtime due to greater than planned expenses	\$ 40,000
Recognize L&I Grant revenue	\$ 8,646	Decrease Equipment to fund additional overtime	\$ (20,000)
Recognize sales revenue from the ambulance surplus sale	\$ 13,000	Decrease Professional Services to fund additional overtime	\$ (30,000)
		Decrease Volunteer wages line item to right size for expected actuals	\$ (10,000)
		Adjust Salary/Benefit accounts for changes since budget adoption	\$ (6,238)
		Reduce Transfer-out to Fund 030 Fire Equipment Reserve	\$ (7,500)
Total EMS Fund Adjustment	\$ (31,519)	Total EMS Fund Adjustment	\$ (33,738)
Criminal Justice Fund (109)		Criminal Justice Fund (109)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 1,590		
Total Criminal Justice Fund Adjustment	\$ 1,590	Total Criminal Justice Fund Adjustment	\$ -
Fire Station Construction & Maint. Fund (134)		Fire Station Construction & Maint. Fund (134)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ (905)		
Total Fire Construction Fund Adjustment	\$ (905)	Total Fire Construction Fund Adjustment	\$ -
Visitor Promotion Fund (136)		Visitor Promotion Fund (136)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 17,001		
Total Visitor Promotion Fund Adjustment	\$ 17,001	Total Visitor Promotion Fund Adjustment	\$ -
Fire Station Bond Fund (202)		Fire Station Bond Fund (202)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ (5,970)		
Total Fire Station Bond Fund Adjustment	\$ (5,970)	Total Fire Station Bond Fund Adjustment	\$ -
Capital Improvements (307)		Capital Improvements (307)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 794,658		
Total Capital Improvements Fund Adjustment	\$ 794,658	Total Capital Improvements Fund Adjustment	\$ -

CITY OF BUCKLEY

2025 Mid-Year Budget Appropriation Adjustment Detail

Exhibit "B"

REVENUES & OTHER SOURCES		EXPENDITURES & OTHER USES	
Description	Amount	Description	Amount
Comp Plan Capital Improvements Fund (308)		Comp Plan Capital Improvements Fund (308)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 23,441	Comp Plan Capital Improvements Fund (308)	\$ -
Total Comp Plan Capital Improvements Fund Adjustment	\$ 23,441	Total Comp Plan Capital Improvements Fund Adjustment	\$ -
Natural Gas Operating Fund (401)		Natural Gas Operating Fund (401)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ -	Natural Gas Operating Fund (401)	\$ -
Total Natural Gas Operating Fund Adjustment	\$ -	Total Natural Gas Operating Fund Adjustment	\$ -
Water/Sewer Operating Fund (402)		Water/Sewer Operating Fund (402)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 124,964	Water/Sewer Operating Fund (402)	\$ 5,234
Total Water/Sewer Operating Fund Adjustment	\$ 124,964	Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 3,805
Solid Waste Fund (403)		Solid Waste Fund (403)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 353	Solid Waste Fund (403)	\$ -
Total Solid Waste Fund Adjustment	\$ 353	Total Solid Waste Fund Adjustment	\$ -
Sewer Construction Fund (405)		Sewer Construction Fund (405)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 67,332	Sewer Construction Fund (405)	\$ -
Total Sewer Construction Fund Adjustment	\$ 67,332	Total Sewer Construction Fund Adjustment	\$ -
Water Construction Fund (406)		Water Construction Fund (406)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 153,047	Water Construction Fund (406)	\$ 30,946
Total Water Construction Fund Adjustment	\$ 153,047	Total Water Construction Fund Adjustment	\$ 30,946
Stormwater Operating Fund (407)		Stormwater Operating Fund (407)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ (41,582)	Adjust Salary/Benefit accounts for changes since budget adoption	\$ 11,845
Recognize additional Stormwater Capacity grant revenue	\$ 25,000	Reduce Repairs & Maintenance & Vehicle Repairs to offset exp increases	\$ (10,000)
Increase Stormwater rate revenue based on actuals to-date	\$ 10,000	Reduce Prov Svcs-Sampling to offset exp increases & fund balance decrease	\$ (5,000)
	\$ (6,582)	Reduce Fuel to offset decreased fund balance	\$ (5,000)
Total Stormwater Operating Fund Adjustment	\$ (6,582)	Total Stormwater Operating Fund Adjustment	\$ (8,155)
Stormwater Capital Projects Fund (408)		Stormwater Capital Projects Fund (408)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 101,396	Stormwater Capital Projects Fund (408)	\$ -
Total Stormwater Capital Projects Fund Adjustments	\$ 101,396	Total Stormwater Capital Projects Fund Adjustments	\$ -
Equipment Reserve Fund (430)		Equipment Reserve Fund (430)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ (30)	Equipment Reserve Fund (430)	\$ -
Remove Transfer-in to balance with budgeted Transfer-out	\$ (500)		\$ -
Total Equipment Reserve Fund Adjustment	\$ (530)	Total Equipment Reserve Fund Adjustment	\$ -

CITY OF BUCKLEY
2025 Mid-Year Budget Appropriation Adjustment Detail

Exhibit "B"

REVENUES & OTHER SOURCES		EXPENDITURES & OTHER USES	
Description	Amount	Description	Amount
Municipal Court Trust Fund (631)		Municipal Court Trust Fund (631)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ (8,420)	Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ -
Total Municipal Court Trust Fund Adjustment	\$ (8,420)	Total Municipal Court Trust Fund Adjustment	\$ -
Custodial Activities Fund (632)		Custodial Activities Fund (632)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ 2,262	Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ -
Total Custodial Activities Fund Adjustment	\$ 2,262	Total Custodial Activities Fund Adjustment	\$ -
Cemetery Improvements Fund (701)		Cemetery Improvements Fund (701)	
Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ (1,003)	Adjust Budgeted Beginning Fund Balance to 2025 Actual Resources	\$ -
Total Cemetery Improvements Fund Adjustment	\$ (1,003)	Total Cemetery Improvements Fund Adjustment	\$ -
GRAND TOTAL - REVENUE ADJUSTMENTS	\$ 1,411,451	GRAND TOTAL - EXPENDITURE ADJUSTMENTS	\$ 275,457