

CITY OF BUCKLEY

ORDINANCE NO. 09-24

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BUCKLEY, PIERCE COUNTY, WASHINGTON, RELATING TO BUDGETS AND FINANCE, REVISING THE 2024 BUDGET BY AMENDING SECTION 2 OF ORDINANCE 19-23.

WHEREAS, the Buckley City Council adopted the 2024 annual budget pursuant to Ordinance No. 19-23 on November 28, 2023; and

WHEREAS, the City is prohibited from over expending its appropriated budget as set forth in Ordinance No. 19-23; and

WHEREAS, certain revisions to the 2024 budget are now necessary; and

WHEREAS, the City Council did meet to consider the matter of the 2024 Mid-year Budget Amendment in a public meeting on July 23, 2024 and moved to discuss further action to the regular Council meeting on August 13, 2024.

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

Section 1. The 2024 budget, as adopted in Ordinance No. 19-23, 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.

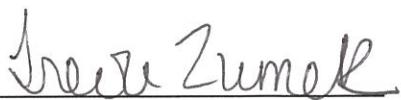
Section 4. If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance.

Introduced, passed, and approved this 13th day of August 2024.



Beau Burkett, Mayor

ATTEST:



Treva Zumeck, City Clerk

APPROVED AS TO FORM:



Phil Olbrechts, City Attorney

Published: August 21, 2024

Effective: August 26, 2024

CITY OF BUCKLEY
2024 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	\$ 8,150,499	\$ 35,173	\$ 8,185,672	\$ 7,378,887	\$ 43,811	\$ 7,422,698	\$ 762,974
002 Contingency	309,210	-	309,210	-	-	-	309,210
003 Cumulative Reserve	5,034,074	2,778	5,036,852	-	-	-	5,036,852
004 Cemetery Operating	14,860	(10)	14,850	3,553	-	3,553	11,297
007 Police Equipment Reserve	261,017	(45,246)	215,771	98,000	-	98,000	122,771
008 Railroad ROW	110,876	1,509	112,385	48,040	-	48,040	64,345
030 Fire Equipment Reserve	670,137	(11,447)	658,690	89,500	-	89,500	569,190
035 Park Construction	447,120	(10,298)	436,822	56,153	-	56,153	380,669
Subtotal General Funds	14,997,793	(27,541)	14,970,252	7,669,133	43,811	7,712,944	7,257,308
Special Revenue Funds							
101 Street Operating	352,870	37,381	390,251	344,200	17,892	362,092	28,159
102 Arterial	1,859,348	(182,707)	1,676,641	792,694	-	792,694	883,947
103 Transportation Benefit District	209,644	1,668	211,312	201,474	-	201,474	9,838
105 EMS	592,275	16,564	608,839	568,222	25,000	593,222	15,617
109 Criminal Justice	515,708	(506)	515,202	1,421	-	1,421	513,781
134 Fire Station Construction & Maint.	217,687	1,892	219,579	24,915	-	24,915	194,664
136 Visitor Promotion	372,514	5,121	377,635	22,352	31,065	53,417	324,218
Subtotal Special Revenue Funds	4,120,046	(120,587)	3,999,459	1,955,278	73,957	2,029,235	1,970,224
Debt Service Funds							
202 Fire Station Bonds	354,155	(2,234)	351,921	281,220	-	281,220	70,701
Subtotal Debt Service Funds	354,155	(2,234)	351,921	281,220	-	281,220	70,701
Capital Improvement Funds							
307 Capital Improvements	3,265,971	57,964	3,343,935	3,205,575	-	3,205,575	138,360
308 Comp Plan Capital Improvements	709,780	(21,426)	688,354	630,742	-	630,742	57,612
Subtotal Capital Improvement Fund	3,995,751	36,538	4,032,289	3,836,317	-	3,836,317	195,972
Enterprise Funds							
401 Natural Gas Operating	3,968	-	3,968	585	-	585	3,383
402 Water/Sewer Operating	5,039,857	(85,395)	4,954,462	4,348,244	-	4,348,244	606,218
403 Solid Waste Operating	2,535	(79)	2,456	1,150	(500)	650	1,806
405 Sewer Construction	1,973,522	462,283	2,435,805	1,189,134	-	1,189,134	1,246,671
406 Water Construction	1,543,888	64,976	1,608,864	1,186,838	-	1,186,838	422,026
407 Stormwater Operating	1,041,391	(10,649)	1,030,742	877,571	38,000	915,571	115,171
408 Stormwater Construction	2,926,327	293,803	3,220,130	1,127,460	-	1,127,460	2,092,670
430 Equipment Reserve	313,179	19,559	332,738	5,500	-	5,500	327,238
Subtotal Enterprise Funds	12,844,667	744,498	13,589,165	8,736,482	37,500	8,773,982	4,815,183
Fiduciary Funds							
631 Municipal Court Trust	244,385	20,397	264,782	241,000	-	241,000	23,782
632 Custodial Activities	123,806	157	123,963	121,300	-	121,300	2,663
Subtotal Fiduciary Fund	368,191	20,554	388,745	362,300	-	362,300	26,445
Trust Fund							
701 Cemetery Improvements	238,476	(1,093)	237,383	1,400	-	1,400	235,983
Subtotal Trust Fund	238,476	(1,093)	237,383	1,400	-	1,400	235,983
Total Budget	\$ 36,919,079	\$ 650,135	\$ 37,569,214	\$ 22,842,130	\$ 155,268	\$ 22,997,398	\$ 14,571,816

CITY OF BUCKLEY
2024 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 2024 Actual Resources	\$ (123,354)	Increase Executive Prof Svcs to correct Public Defender contract amount	\$ 9,500
Add Admin Overhead Fee revenue not included in adopted budget	22,000	Increase Facilities Repairs & Maint. for emergency HVAC repair at MPC	8,000
Increase Reimbursable Planning revenue based on revised estimates	100,000	Add program budgets for Sr/Youth Centers & Parks for GTCF donation	20,600
Add Latecomers Agreement revenue based on actual receipts to-date	6,654	Increase Executive Dues for local and regional organization annual dues	2,711
Add Retirement Contribution Reimbursements	1,410	Increase Facilities - Insurance due to higher costs	3,000
Add Insurance Recovery revenue for damage to Police vehicle	1,498		-
Correct Transfer In revenue to tie to Transfer Out budget	765		-
Increase Sr. Center Donations to recognize increased donations	4,500		-
Increase Youth Center Donations to recognize increased donations	1,100		-
Recognize Grant funds rec'd from Greater Tacoma Comm. Foundation	20,600		-
Total General Fund Adjustment	\$ 35,173	Total General Fund Adjustment	\$ 43,811
Cumulative Reserve Fund (003)		Cumulative Reserve Fund (003)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 2,778		\$ -
Total Cumulative Reserve Fund Adjustment	\$ 2,778	Total Cumulative Reserve Fund Adjustment	\$ -
Cemetery Operating Fund (004)		Cemetery Operating Fund (004)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (10)		\$ -
Total Cemetery Operating Fund Adjustment	\$ (10)	Total Cemetery Operating Fund Adjustment	\$ -
Police Equipment Reserve (007)		Police Equipment Reserve (007)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (45,246)		\$ -
Total Police Equipment Reserve Fund Adjustment	\$ (45,246)	Total Police Equipment Reserve Fund Adjustment	\$ -
Railroad ROW (008)		Railroad ROW (008)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 904		\$ -
Add Retirement Contribution Reimbursements	605		-
Total Railroad ROW Fund Adjustment	\$ 1,509	Total Railroad ROW Fund Adjustment	\$ -
Fire Equipment Reserve (030)		Fire Equipment Reserve (030)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (11,447)		\$ -
Total Fire Equipment Reserve Fund Adjustment	\$ (11,447)	Total Fire Equipment Reserve Fund Adjustment	\$ -
Park Construction (035)		Park Construction (035)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (10,298)		\$ -
Total Park Construction Fund Adjustment	\$ (10,298)	Total Park Construction Fund Adjustment	\$ -

CITY OF BUCKLEY
2024 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 2024 Actual Resources	\$ 26,279	Add Capital Equipment expense for flashing crosswalk sign	\$ 15,292
Add School District Contribution towards flashing crosswalk sign	10,602	Increase Repairs & Maint for actual expenses and no adopted budget	2,600
Correct Transfer In revenue to tie to Transfer Out budget	500		-
Total Street Fund Adjustment	\$ 37,381	Total Street Fund Adjustment	\$ 17,892
Arterial Street Fund (102)		Arterial Street Fund (102)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (182,707)		\$ -
Total Arterial Street Fund Adjustment	\$ (182,707)	Total Arterial Street Fund Adjustment	\$ -
Transportation Benefit District Fund (103)		Transportation Benefit District Fund (103)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 1,668		\$ -
Total Transportation Benefit District Fund Adjustment	\$ 1,668	Total Transportation Benefit District Fund Adjustment	\$ -
EMS Fund (105)		EMS Fund (105)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (38,436)	Add Prof Services for expense of administering EMT classes for PCFTC	\$ 25,000
Add revenue from PC Fire Training Consortium for EMT classes	30,000		-
Add revenue from PC Fire Training Consortium-EMT class administr.	25,000		-
Total EMS Fund Adjustment	\$ 16,564	Total EMS Fund Adjustment	\$ 25,000
Criminal Justice Fund (109)		Criminal Justice Fund (109)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (506)		\$ -
Total Criminal Justice Fund Adjustment	\$ (506)	Total Criminal Justice Fund Adjustment	\$ -
Fire Station Construction & Maint. Fund (134)		Fire Station Construction & Maint. Fund (134)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 1,892		\$ -
Total Fire Construction Fund Adjustment	\$ 1,892	Total Fire Construction Fund Adjustment	\$ -
Visitor Promotion Fund (136)		Visitor Promotion Fund (136)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 5,121	2024 Funding Cycle - Lodging Tax Program Approved Applicants	\$ 31,065
Total Visitor Promotion Fund Adjustment	\$ 5,121	Total Visitor Promotion Fund Adjustment	\$ 31,065
Fire Station Bond Fund (202)		Fire Station Bond Fund (202)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (2,234)		\$ -
Total Fire Station Bond Fund Adjustment	\$ (2,234)	Total Fire Station Bond Fund Adjustment	\$ -
Capital Improvements (307)		Capital Improvements (307)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 57,964		\$ -
Total Capital Improvements Fund Adjustment	\$ 57,964	Total Capital Improvements Fund Adjustment	\$ -

CITY OF BUCKLEY
2024 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 2024 Actual Resources	\$ (21,426)	Total Comp Plan Capital Improvements Fund Adjustment	\$ -
Total Comp Plan Capital Improvements Fund Adjustment	\$ (21,426)		
Water/Sewer Operating Fund (402)		Water/Sewer Operating Fund (402)	\$ -
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (99,175)		\$ -
Add revenue from Evergreen Rural Water for mentorship program	13,780		
Total Water/Sewer Operating Fund Adjustment	\$ (85,395)	Total Water/Sewer Operating Fund Adjustment	\$ -
Solid Waste Fund (403)		Solid Waste Fund (403)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (79)	Eliminate transfer out to General Fund as it is not needed	\$ (500)
Total Solid Waste Fund Adjustment	\$ (79)	Total Solid Waste Fund Adjustment	\$ (500)
Sewer Construction Fund (405)		Sewer Construction Fund (405)	\$ -
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 462,283	Total Sewer Construction Fund Adjustment	\$ -
Total Sewer Construction Fund Adjustment	\$ 462,283		
Water Construction Fund (406)		Water Construction Fund (406)	\$ -
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 64,876		\$ -
Correct Transfer In revenue to tie to Transfer Out budget	100		
Total Water Construction Fund Adjustment	\$ 64,976	Total Water Construction Fund Adjustment	\$ -
Stormwater Operating Fund (407)		Stormwater Operating Fund (407)	
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (10,649)	Increase Repairs & Maint. for contracted street sweeping & dumping	\$ 38,000
Total Stormwater Operating Fund Adjustment	\$ (10,649)	Total Stormwater Operating Fund Adjustment	\$ 38,000
Stormwater Capital Projects Fund (408)		Stormwater Capital Projects Fund (408)	\$ -
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 293,803	Total Stormwater Capital Projects Fund Adjustments	\$ -
Total Stormwater Capital Projects Fund Adjustments	\$ 293,803		
Equipment Reserve Fund (430)		Equipment Reserve Fund (430)	\$ -
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 19,559	Total Equipment Reserve Fund Adjustment	\$ -
Total Equipment Reserve Fund Adjustment	\$ 19,559		
Municipal Court Trust Fund (631)		Municipal Court Trust Fund (631)	\$ -
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 20,397	Total Municipal Court Trust Fund Adjustment	\$ -
Total Municipal Court Trust Fund Adjustment	\$ 20,397		

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2024 Mid-Year Budget Appropriation Adjustment Detail
Exhibit "B"

REVENUES & OTHER SOURCES		EXPENDITURES & OTHER USES	
Description	Amount	Description	Amount
Custodial Activities Fund (632)		Custodial Activities Fund (632)	\$ -
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ 157		\$ -
Total Custodial Activities Fund Adjustment	\$ 157	Total Custodial Activities Fund Adjustment	\$ -
Cemetery Improvements Fund (701)		Cemetery Improvements Fund (701)	\$ -
Adjust Budgeted Beginning Fund Balance to 2024 Actual Resources	\$ (1,093)		\$ -
Total Cemetery Improvements Fund Adjustment	\$ (1,093)	Total Cemetery Improvements Fund Adjustment	\$ -
GRAND TOTAL - REVENUE ADJUSTMENTS	\$ 650,135	GRAND TOTAL - EXPENDITURE ADJUSTMENTS	\$ 155,268