

CITY OF BUCKLEY
ORDINANCE NO. 14-23

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BUCKLEY, PIERCE COUNTY,
WASHINGTON, RELATING TO BUDGETS AND FINANCE, REVISING THE 2023 BUDGET BY
AMENDING SECTION 2 OF ORDINANCE 19-22.**

WHEREAS, the Buckley City Council adopted the 2023 annual budget pursuant to Ordinance No. 19-22 on November 22, 2022; and

WHEREAS, the City is prohibited from over expending its appropriated budget as set forth in Ordinance No. 19-22; and

WHEREAS, certain revisions to the 2023 budget are now necessary; and

WHEREAS, the City Council did meet to consider the matter of the 2023 Mid-year Budget Amendment in a public meeting on July 25, 2023.

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

Section 1. The 2023 budget, as adopted in Ordinance No. 19-22, 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.

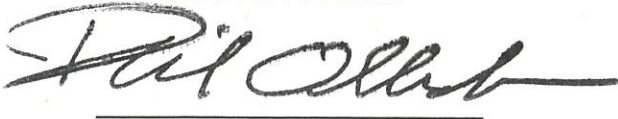
Introduced, passed, and approved this 25th day of July 2023.


Beau Burkett, Mayor

ATTEST:


Treva Percival, City Clerk

APPROVED AS TO FORM:


Phil Olbrechts, City Attorney

Published: August 2, 2023

Effective: August 7, 2023

CITY OF BUCKLEY
2023 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	\$ 8,313,304	\$ (397,388)	\$ 7,915,916	\$ 7,187,575	\$ 101,868	\$ 7,289,443	\$ 626,473
002 Contingency	309,751	159	309,910	-	-	-	309,910
003 Cumulative Reserve	5,030,898	43,176	5,074,074	20,000	-	20,000	5,054,074
004 Cemetery Operating	18,445	263	18,708	3,090	-	3,090	15,618
007 Police Equipment Reserve	437,710	42,807	480,517	199,500	32,000	231,500	249,017
008 Railroad ROW	146,873	7,655	154,528	52,434	-	52,434	102,094
030 Fire Equipment Reserve	705,981	4,545	710,526	146,500	-	146,500	564,026
035 Park Construction	440,655	56,475	497,130	122,750	-	122,750	374,380
Subtotal General Funds	15,403,617	(242,308)	15,161,309	7,731,849	133,868	7,865,717	7,295,592
Special Revenue Funds							
101 Street Operating	274,203	27,019	301,222	262,080	-	262,080	39,142
102 Arterial	2,291,507	(132,681)	2,158,826	1,437,210	6,500	1,443,710	715,116
103 Transportation Benefit District	110,792	(3,148)	107,644	110,000	(5,000)	105,000	2,644
105 EMS	617,112	30,800	647,912	463,635	-	463,635	184,277
109 Criminal Justice	443,503	14,783	458,286	75,000	-	75,000	383,286
134 Fire Station Construction & Maint.	224,214	1,627	225,841	18,200	6,588	24,788	201,053
136 Visitor Promotion	297,559	9,424	306,983	19,502	-	19,502	287,481
Subtotal Special Revenue Funds	4,258,890	(52,176)	4,206,714	2,385,627	8,088	2,393,715	1,812,999
Debt Service Funds							
202 Fire Station Bonds	359,058	497	359,555	286,520	-	286,520	73,035
Subtotal Debt Service Funds	359,058	497	359,555	286,520	-	286,520	73,035
Capital Improvement Funds							
307 Capital Improvements	2,410,356	171,509	2,581,865	2,389,224	-	2,389,224	192,641
308 Comp Plan Capital Improvements	922,579	5,901	928,480	862,500	-	862,500	65,980
Subtotal Capital Improvement Fund	3,332,935	177,410	3,510,345	3,251,724	-	3,251,724	258,621
Enterprise Funds							
401 Natural Gas Operating	4,721	12	4,733	650	-	650	4,083
402 Water/Sewer Operating	4,787,281	(47,541)	4,739,740	4,083,098	-	4,083,098	656,642
403 Solid Waste Operating	17,694	(145)	17,549	16,054	-	16,054	1,495
405 Sewer Construction	2,722,392	57,932	2,780,324	1,977,935	126,117	2,104,052	676,272
406 Water Construction	1,347,829	(6,584)	1,341,245	1,341,832	(55,500)	1,286,332	54,913
407 Stormwater Operating	940,478	(33,363)	907,115	854,432	-	854,432	52,683
408 Stormwater Construction	2,974,666	368,695	3,343,361	1,277,240	417,317	1,694,557	1,648,804
430 Equipment Reserve	370,651	15,141	385,792	120,500	-	120,500	265,292
Subtotal Enterprise Funds	13,165,712	354,147	13,519,859	9,671,741	487,934	10,159,675	3,360,184
Fiduciary Funds							
631 Municipal Court Trust	258,495	11,390	269,885	250,000	-	250,000	19,885
632 Custodial Activities	123,932	(8,920)	115,012	121,300	-	121,300	(6,288)
Subtotal Fiduciary Fund	382,427	2,470	384,897	371,300	-	371,300	13,597
Trust Fund							
701 Cemetery Improvements	220,035	441	220,476	1,400	-	1,400	219,076
Subtotal Trust Fund	220,035	441	220,476	1,400	-	1,400	219,076
Total Budget	\$ 37,122,674	\$ 240,481	\$ 37,363,155	\$ 23,700,161	\$ 629,890	\$ 24,330,051	\$ 13,033,104

CITY OF BUCKLEY
2023 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 2023 Actual Resources	\$ (484,956)	Increase Fire Dept. Supplies Line Item for Side-by-Side Equipment	\$ 1,818
Recognize Donation from Wilkeson Eagles for Fire Dept. Equipment	1,818	Increase Parks Dept. Supplies Line Item for Beautify Buckley Supplies	5,000
Recognize Donation from Greater Tacoma Found.-Beautify Buckley	5,000	Increase Executive Prof. Services for Wetland Consultant	3,800
Increase Passport Revenue to Fund Wetlands Consultant	3,800	Add Purchase of Extraction Equipment to Fire Capital Equipment	25,000
Recognize Private Donation for Fire Extraction Equipment	25,000	Increase Youth Center Line Items for PC Expanded Learning Opp. Program	15,250
Recognize PC Expanded Learning Opportunity Fund Grant	15,250	Increase IT Equipment Line Item for Additional Computer Replacements	13,000
Increase Passport Revenue to Partially Fund Addtl Computer Repl.	8,000	Add Supplies and Fuel for Senior Meal Delivery Program	38,000
Increase Senior Meal Program Contributions	28,700	Total General Fund Adjustment	\$ 101,868
Total General Fund Adjustment	\$ (397,388)		
Contingency Fund (002)		Contingency Fund (002)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 159		\$ -
Total Contingency Fund Adjustment	\$ 159	Total Contingency Fund Adjustment	\$ -
Cumulative Reserve Fund (003)		Cumulative Reserve Fund (003)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 43,176		\$ -
Total Cumulative Reserve Fund Adjustment	\$ 43,176	Total Cumulative Reserve Fund Adjustment	\$ -
Cemetery Operating Fund (004)		Cemetery Operating Fund (004)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 263		\$ -
Total Cemetery Operating Fund Adjustment	\$ 263	Total Cemetery Operating Fund Adjustment	\$ -
Police Equipment Reserve (007)		Police Equipment Reserve (007)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 42,807	Increase Capital Purchase-Car Outfitting for 2022 Exp. Paid in 2023	\$ 32,000
Total Police Equipment Reserve Fund Adjustment	\$ 42,807	Total Police Equipment Reserve Fund Adjustment	\$ 32,000
Railroad ROW (008)		Railroad ROW (008)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 7,655		\$ -
Total Railroad ROW Fund Adjustment	\$ 7,655	Total Railroad ROW Fund Adjustment	\$ -
Fire Equipment Reserve (030)		Fire Equipment Reserve (030)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 4,545		\$ -
Total Fire Equipment Reserve Fund Adjustment	\$ 4,545	Total Fire Equipment Reserve Fund Adjustment	\$ -
Park Construction (035)		Park Construction (035)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 56,475		\$ -
Total Park Construction Fund Adjustment	\$ 56,475	Total Park Construction Fund Adjustment	\$ -

CITY OF BUCKLEY
2023 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 2023 Actual Resources	\$ 32,019		\$ -
Reduce Transfer In from Transportation Benefit District Fund	(5,000)		-
Total Street Fund Adjustment	\$ 27,019	Total Street Fund Adjustment	\$ -
Arterial Street Fund (102)		Arterial Street Fund (102)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ (132,681)	Increase Professional Services for Wetlands Mitigation Work	\$ 6,500
Total Arterial Street Fund Adjustment	\$ (132,681)	Total Arterial Street Fund Adjustment	\$ 6,500
Transportation Benefit District Fund (103)		Transportation Benefit District Fund (103)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ (3,148)	Reduce Transfer Out to Street Operating Fund	\$ (5,000)
Total Transportation Benefit District Fund Adjustment	\$ (3,148)	Total Transportation Benefit District Fund Adjustment	\$ (5,000)
EMS Fund (105)		EMS Fund (105)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 30,800	Total EMS Fund Adjustment	\$ -
Total EMS Fund Adjustment	\$ 30,800		\$ -
Criminal Justice Fund (109)		Criminal Justice Fund (109)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 14,783	Total Criminal Justice Fund Adjustment	\$ -
Total Criminal Justice Fund Adjustment	\$ 14,783		\$ -
Fire Station Construction & Maint. Fund (134)		Fire Station Construction & Maint. Fund (134)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 1,627	Increase Repairs & Maint. for Repairs of PA System & Fire Alarm System	\$ 6,588
Total Fire Construction Fund Adjustment	\$ 1,627	Total Fire Construction Fund Adjustment	\$ 6,588
Visitor Promotion Fund (136)		Visitor Promotion Fund (136)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 9,424	Total Visitor Promotion Fund Adjustment	\$ -
Total Visitor Promotion Fund Adjustment	\$ 9,424		\$ -
Fire Station Bond Fund (202)		Fire Station Bond Fund (202)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 497	Total Fire Station Bond Fund Adjustment	\$ -
Total Fire Station Bond Fund Adjustment	\$ 497		\$ -
Capital Improvements (307)		Capital Improvements (307)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 171,509	Total Capital Improvements Fund Adjustment	\$ -
Total Capital Improvements Fund Adjustment	\$ 171,509		\$ -
Comp Plan Capital Improvements Fund (308)		Comp Plan Capital Improvements Fund (308)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 5,901	Total Comp Plan Capital Improvements Fund Adjustment	\$ -
Total Comp Plan Capital Improvements Fund Adjustment	\$ 5,901		\$ -

CITY OF BUCKLEY
2023 Budget Appropriation Adjustment Detail
Exhibit "B"

REVENUES & OTHER SOURCES		EXPENDITURES & OTHER USES	
Description	Amount	Description	Amount
Natural Gas Operating Fund (401)		Natural Gas Operating Fund (401)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 12		\$ -
Total Natural Gas Operating Fund Adjustment	\$ 12	Total Natural Gas Operating Fund Adjustment	\$ -
Water/Sewer Operating Fund (402)		Water/Sewer Operating Fund (402)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ (47,541)		\$ -
Total Water/Sewer Operating Fund Adjustment	\$ (47,541)	Total Water/Sewer Operating Fund Adjustment	\$ -
Solid Waste Fund (403)		Solid Waste Fund (403)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ (145)		\$ -
Total Solid Waste Fund Adjustment	\$ (145)	Total Solid Waste Fund Adjustment	\$ -
Sewer Construction Fund (405)		Sewer Construction Fund (405)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 57,932	Add Land Purchase for Skagen Property Next to WWTP	\$ 126,117
Total Sewer Construction Fund Adjustment	\$ 57,932	Total Sewer Construction Fund Adjustment	\$ 126,117
Water Construction Fund (406)		Water Construction Fund (406)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ (106,584)	Redistribute Capital Budgets to Align with Current Project Needs	\$ (55,500)
Increase Capital Facilities Charge Revenue	100,000		-
Total Water Construction Fund Adjustment	\$ (6,584)	Total Water Construction Fund Adjustment	\$ (55,500)
Stormwater Operating Fund (407)		Stormwater Operating Fund (407)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ (33,363)		\$ -
Total Stormwater Operating Fund Adjustment	\$ (33,363)	Total Stormwater Operating Fund Adjustment	\$ -
Stormwater Capital Projects Fund (408)		Stormwater Capital Projects Fund (408)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 77,495	Add Land Purchase for Skagen Property Next to WWTP	\$ 126,117
Recognize PC Flood Control Zone District Grant	291,200	Add Mundy Loss Storm Improvements Project Funded by PC Grant	291,200
Total Stormwater Capital Projects Fund Adjustments	\$ 368,695	Total Stormwater Capital Projects Fund Adjustments	\$ 417,317
Equipment Reserve Fund (430)		Equipment Reserve Fund (430)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 15,141		\$ -
Total Equipment Reserve Fund Adjustment	\$ 15,141	Total Equipment Reserve Fund Adjustment	\$ -
Municipal Court Trust Fund (631)		Municipal Court Trust Fund (631)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 11,390		\$ -
Total Municipal Court Trust Fund Adjustment	\$ 11,390	Total Municipal Court Trust Fund Adjustment	\$ -

CITY OF BUCKLEY

2023 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 2023 Actual Resources	\$ (8,920)		\$ -
Total Custodial Activities Fund Adjustment	\$ (8,920)	Total Custodial Activities Fund Adjustment	\$ -
Cemetery Improvements Fund (701)		Cemetery Improvements Fund (701)	
Adjust Budgeted Beginning Fund Balance to 2023 Actual Resources	\$ 441		\$ -
Total Cemetery Improvements Fund Adjustment	\$ 441	Total Cemetery Improvements Fund Adjustment	\$ -
GRAND TOTAL - REVENUE ADJUSTMENTS	\$ 240,481	GRAND TOTAL - EXPENDITURE ADJUSTMENTS	\$ 629,890