

CITY OF BUCKLEY

ORDINANCE NO. 21-23

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 1 OF ORDINANCE NO. 14-23.

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

**WHEREAS**, the Buckley City Council amended the annual budget pursuant to Ordinance No. 14-23 on July 25, 2023; and

**WHEREAS**, the City is prohibited from over expending its appropriated budget as set forth in Ordinance No. 19-22 and amended in Ordinance No. 14-23; 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 Year-end Budget Amendment in a public meeting on December 12, 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 and amended in Ordinance No. 14-23, 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.

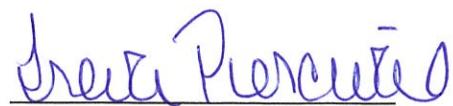
Introduced, passed, and approved this 12<sup>th</sup> day of December 2023.



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Beau Burkett, Mayor

ATTEST:



Treva Percival, City Clerk

APPROVED AS TO FORM:



Phil Olbrechts, City Attorney

Published: December 20, 2023

Effective: December 25, 2023

**CITY OF BUCKLEY**  
**2023 Year-End 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				
<b>General Funds</b>										
001 General	\$ 7,915,916	\$ 120,010	\$ 8,035,926	\$ 7,289,443	\$ 62,011	\$ 7,351,454				\$ 684,472
002 Contingency	309,910		309,910							309,910
003 Cumulative Reserve	5,074,074		5,074,074	20,000		20,000				5,054,074
004 Cemetery Operating	18,708		18,708	3,090		3,090				15,618
007 Police Equipment Reserve	480,517		480,517	231,500		231,500				249,017
008 Railroad ROW	154,528		154,528	52,434	3,000	55,434				99,094
030 Fire Equipment Reserve	710,526		710,526	146,500		146,500				564,026
035 Park Construction	497,130		497,130	122,750		122,750				374,380
<b>Subtotal General Funds</b>	<b>15,161,309</b>	<b>120,010</b>	<b>15,281,319</b>	<b>7,865,717</b>	<b>65,011</b>	<b>7,930,728</b>				<b>7,350,591</b>
<b>Special Revenue Funds</b>										
101 Street Operating	301,222		301,222	262,080	12,000	274,080				27,142
102 Arterial	2,158,826		2,158,826	1,443,710		1,443,710				715,116
103 Transportation Benefit District	107,644		107,644	105,000		105,000				2,644
105 EMS	647,912	25,000	672,912	463,635	91,722	555,357				117,555
109 Criminal Justice	458,286		458,286	75,000		75,000				383,286
134 Fire Station Construction & Maint.	225,841		225,841	24,788	3,742	28,530				197,311

136	Visitor Promotion	306,983	306,983	19,502	1,000	20,502	286,481
	<b>Subtotal Special Revenue Funds</b>	<b>4,206,714</b>	<b>25,000</b>	<b>4,231,714</b>	<b>2,393,715</b>	<b>108,464</b>	<b>2,502,179</b>
<b>Debt Service Funds</b>							
202	Fire Station Bonds	359,555	359,555	286,520	500	287,020	72,535
	<b>Subtotal Debt Service Funds</b>	<b>359,555</b>	<b>-</b>	<b>359,555</b>	<b>286,520</b>	<b>500</b>	<b>287,020</b>
<b>Capital Improvement Funds</b>							
307	Capital Improvements	2,581,865	2,581,865	2,389,224		2,389,224	192,641
308	Comp Plan Capital Improvements	928,480	928,480	862,500		862,500	65,980
	<b>Subtotal Capital Improvement Funds</b>	<b>3,510,345</b>	<b>-</b>	<b>3,510,345</b>	<b>3,251,724</b>	<b>-</b>	<b>258,621</b>
<b>Enterprise Funds</b>							
401	Natural Gas Operating	4,733	4,733	650		650	4,083
402	Water/Sewer Operating	4,739,740	4,739,740	4,083,098	86,000	4,169,098	570,642
403	Solid Waste Operating	17,549	17,549	16,054		16,054	1,495
405	Sewer Construction	2,780,324	2,780,324	2,104,052	32,300	2,136,352	643,972
406	Water Construction	1,341,245	1,341,245	1,286,332		1,286,332	54,913
407	Stormwater Operating	907,115	907,115	854,432		854,432	52,683
408	Stormwater Construction	3,343,361	3,343,361	1,694,557		1,694,557	1,648,804
430	Equipment Reserve	385,792	385,792	120,500		120,500	265,292
	<b>Subtotal Enterprise Funds</b>	<b>13,519,859</b>	<b>-</b>	<b>13,519,859</b>	<b>10,159,675</b>	<b>118,300</b>	<b>10,277,975</b>
							<b>3,241,884</b>
<b>Fiduciary Funds</b>							
631	Municipal Court Trust	269,885	269,885	250,000		250,000	19,885
632	Custodial Activities	115,012	38,490	153,502	121,300	31,331	152,631
	<b>Subtotal Fiduciary Fund</b>	<b>384,897</b>	<b>38,490</b>	<b>423,387</b>	<b>371,300</b>	<b>31,331</b>	<b>402,631</b>
							<b>20,756</b>

<b>Trust Fund</b>						
701 Cemetery Improvements	220,476		220,476	1,400	1,400	219,076
<b>Subtotal Trust Fund</b>	<b>220,476</b>	-	<b>220,476</b>	<b>1,400</b>	-	<b>219,076</b>
<b>Total Budget</b>	<b>\$ 37,363,155</b>	<b>\$ 183,500</b>	<b>\$ 37,546,655</b>	<b>\$ 24,330,051</b>	<b>\$ 323,606</b>	<b>\$ 24,653,657</b>
						<b>\$ 12,892,998</b>

REVENUES & OTHER SOURCES		EXPENDITURES & OTHER USES	
Description	Amount	Description	Amount
<b>General Fund (001)</b>		<b>General Fund (001)</b>	
Increase Investment Interest-Reallocation from other Oper. Funds	\$143,710	Adjust personnel line items for reallocation of staff with EMS Fund	(\$66,722)
Correct Mid-Year adjustment for donation-should be in EMS Fund	(25,000)	Correct Mid-year adjustment for equipment-should be in EMS Fund	(25,000)
Add Transfer-in from Fund 632 Custodial for Latecomers Admin Fees	1,300	Add Capital expense-heat pump for food storage area at Buckley Hall	7,230
		Increase Executive Prof Services for ARPA Small Bus & Nonprofit Grants	92,500
		Increase Fire SCBA Equipment for grant funded turnout gear	54,003
<b>Total General Fund Adjustment</b>	<b>\$120,010</b>	<b>Total General Fund Adjustment</b>	<b>\$62,011</b>
<b>Railroad ROW (008)</b>		<b>Railroad ROW (008)</b>	
	\$-	Increase Supplies for greater than expected expenses	\$3,000
<b>Total Railroad ROW Fund Adjustment</b>	<b>\$-</b>	<b>Total Railroad ROW Fund Adjustment</b>	<b>\$3,000</b>
<b>Street Fund (101)</b>		<b>Street Fund (101)</b>	
	\$-	Increase Fuel due to greater than budgeted expenses	\$2,000
		Increase Utilities-Street Lights for greater than budgeted expenses	10,000
<b>Total Street Fund Adjustment</b>	<b>\$-</b>	<b>Total Street Fund Adjustment</b>	<b>\$12,000</b>
<b>EMS Fund (105)</b>		<b>EMS Fund (105)</b>	
Recognize donation for capital equipment	\$25,000	Add Capital Equipment budget for equipment	\$25,000
		Adjust personnel line items for reallocation of staff with General Fund	66,722
<b>Total EMS Fund Adjustment</b>	<b>\$25,000</b>	<b>Total EMS Fund Adjustment</b>	<b>\$91,722</b>
<b>Fire Construction Fund (134)</b>		<b>Fire Construction Fund (134)</b>	
	\$-	Increase Small Equipment due to greater than budgeted expenses	\$3,500
		Increase Capital Equipment due to greater than budgeted expenses	242
<b>Total Fire Construction Fund Adjustment</b>	<b>\$-</b>	<b>Total Fire Construction Fund Adjustment</b>	<b>\$3,742</b>

<b>Visitor Promotion Fund (136)</b>	\$-	<b>Visitor Promotion Fund (136)</b>	
<b>Total Visitor Promotion Fund Adjustment</b>	\$-	Increase Repairs & Maintenance for HVAC motor replacement	\$1,000
<b>Fire Station Bond Fund (202)</b>	\$-	<b>Total Visitor Promotion Fund Adjustment</b>	\$1,000
<b>Total Fire Station Bond Fund Adjustment</b>	\$-	<b>Fire Station Bond Fund (202)</b>	
<b>Water/Sewer Operating Fund (402)</b>	\$-	Increase Interest/Admin Exp for annual administrative cost	\$500
<b>Total Water/Sewer Operating Fund Adjustment</b>	\$-	<b>Total Fire Station Bond Fund Adjustment</b>	\$500
<b>Sewer Construction Fund (405)</b>	\$-	<b>Water/Sewer Operating Fund (402)</b>	
<b>Total Sewer Construction Fund Adjustment</b>	\$-	Increase Water City Utility Taxes for greater than budgeted expenses	\$18,000
<b>Custodial Activities Fund (632)</b>		Increase Water State Utility Taxes for greater than budgeted expenses	6,000
Recognize Latecomer's revenue – Spiketon	\$23,290	Increase Water Fuel expense for increased costs	5,000
Recognize Latecomer's revenue – Perkins Prairie	1,200	Increase Sewer Maint. Fuel expense for increased costs	5,000
Recognize Latecomer's revenue – Sutter	6,350	Increase Sewer Rentals for unbudgeted equipment rental expense	12,000
Recognize Latecomer's revenue – Sundstrom	5,550	Increase WWTP Supplies-Chemicals for increased costs	40,000
Add Court state revenue account DOL Tech Support	2,100	<b>Total Water/Sewer Operating Fund Adjustment</b>	<b>\$86,000</b>
<b>Total Custodial Activities Fund Adjustment</b>	<b>\$38,490</b>	<b>Sewer Construction Fund (405)</b>	
		Add WWTP Outfall Mixing Zone Study expense	\$32,300
		<b>Total Sewer Construction Fund</b>	<b>\$32,000</b>
		<b>Custodial Activities Fund (632)</b>	
		Recognize Latecomer's expense to developer – Spiketon	\$22,181
		Recognize Latecomer's expense to developer – Perkins Prairie	1,150
		Recognize Latecomer's expense to developer – Sutter	6,050
		Recognize Latecomer's expense to developer – Sundstrom	5,550
		Add Transfer-out to General Fund for Admin Fees on Latecomer's	1,300
		Reduce Leasehold Excise Tax Remittance to the State	(4,000)
		Reduce Crime Victims Remittance to Pierce County	(450)
		Reduce Concealed Pistol License Remittance to the State	(450)
		<b>Total Custodial Activities Fund Adjustment</b>	<b>\$31,331</b>

GRAND TOTAL – REVENUE ADJUSTMENTS

\$183,500

GRAND TOTAL – EXPENDITURE ADJUSTMENTS

\$323,606