

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.

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.

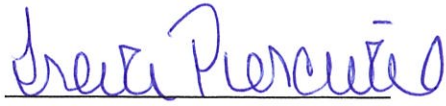
Section 4. If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of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

Introduced, passed, and approved this 12th day of December 2023.



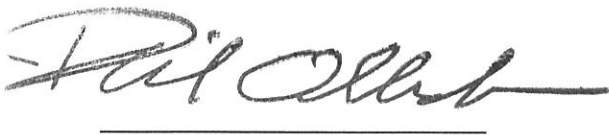
Beau Burkett, Mayor

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
	Current Budget	Adjustment	Revised Budget	Current Budget	Adjustment	Revised Budget	BALANCE
General Funds							
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
Subtotal General Funds	15,161,309	120,010	15,281,319	7,865,717	65,011	7,930,728	7,350,591
Special Revenue Funds							
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
	Subtotal Special Revenue Funds	4,206,714	25,000	4,231,714	2,393,715	108,464	2,502,179	1,729,535
	Debt Service Funds							
202	Fire Station Bonds	359,555		359,555	286,520	500	287,020	72,535
	Subtotal Debt Service Funds	359,555	-	359,555	286,520	500	287,020	72,535
	Capital Improvement Funds							
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
	Subtotal Capital Improvement Funds	3,510,345	-	3,510,345	3,251,724	-	3,251,724	258,621
	Enterprise Funds							
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
	Subtotal Enterprise Funds	13,519,859	-	13,519,859	10,159,675	118,300	10,277,975	3,241,884
	Fiduciary Funds							
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	871
	Subtotal Fiduciary Fund	384,897	38,490	423,387	371,300	31,331	402,631	20,756

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

REVENUES & OTHER SOURCES		EXPENDITURES & OTHER USES	
Description	Amount	Description	Amount
General Fund (001)		General Fund (001)	
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
Total General Fund Adjustment	\$120,010	Total General Fund Adjustment	\$62,011
Railroad ROW (008)		Railroad ROW (008)	
	\$-	Increase Supplies for greater than expected expenses	\$3,000
Total Railroad ROW Fund Adjustment	\$-	Total Railroad ROW Fund Adjustment	\$3,000
Street Fund (101)		Street Fund (101)	
	\$-	Increase Fuel due to greater than budgeted expenses	\$2,000
		Increase Utilities-Street Lights for greater than budgeted expenses	10,000
Total Street Fund Adjustment	\$-	Total Street Fund Adjustment	\$12,000
EMS Fund (105)		EMS Fund (105)	
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
Total EMS Fund Adjustment	\$25,000	Total EMS Fund Adjustment	\$91,722
Fire Construction Fund (134)		Fire Construction Fund (134)	
	\$-	Increase Small Equipment due to greater than budgeted expenses	\$3,500
		Increase Capital Equipment due to greater than budgeted expenses	242
Total Fire Construction Fund Adjustment	\$-	Total Fire Construction Fund Adjustment	\$3,742

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

GRAND TOTAL – REVENUE ADJUSTMENTS

\$183,500

GRAND TOTAL – EXPENDITURE ADJUSTMENTS

\$323,606