



City of Port Orchard Council Work Study Session

October 17, 2023

6:30 p.m.

Mayor:

Rob Putaansuu
Administrative Official

Councilmembers:

Mark Trenary (Mayor Pro-Tempore)
E/D & Tourism Committee, **Chair**
Utilities/Sewer Advisory Committee
Transportation Committee
KRCC-alt

Shawn Cucciardi
Finance Committee
E/D & Tourism Committee
Lodging Tax, **Chair**

Fred Chang
Economic Development & Tourism Committee
Land Use Committee
Transportation Committee

Jay Rosapepe
Finance Committee,
Land Use Committee
KRCC, PSRC-alt, PSRC Transpol-alt, KRCC Transpol
alt, KRCC Planpol-alt,

John Clauson
Finance Committee, **Chair**
Utilities/Sewer Advisory Committee
Kitsap Public Health District-alt

Cindy Lucarelli
Festival of Chimes & Lights Committee, **Chair**
Utilities/Sewer Advisory Committee, **Chair**
Kitsap Economic Development Alliance

Scott Diener
Land Use Committee, **Chair**
Transportation Committee

Department Directors:

Nicholas Bond, AICP
Development Director

Denis Ryan
Public Works Director

Tim Drury
Municipal Court Judge

Noah Crocker, M.B.A.
Finance Director

Matt Brown
Police Chief

Brandy Wallace, MMC, CPRO
City Clerk

Meeting Location:

Council Chambers, 3rd Floor
216 Prospect Street
Port Orchard, WA 98366

Contact us:

(360) 876-4407
cityhall@portorchardwa.gov

Pursuant to the Open Public Meetings Act, the City Council is conducting its public meeting in the Council Chambers at City Hall. Members of the public may view and provide public comment during the meeting in person at City Hall, via the online platform zoom (link below), or via telephone (number below). The public may also view the meeting live on the City's YouTube channel.

Remote access

Zoom Webinar ID: <https://us02web.zoom.us/j/86456368962>

Zoom Call-In: 1 253 215 8782

Guiding Principles

- Are we raising the bar?
- Are we honoring the past, but not living in the past?
- Are we building connections with outside partners?
- Is the decision-making process positively impacting diversity, equity, and inclusion?

CALL TO ORDER

Pledge of Allegiance

1. Public Hearing on Mid-Year Biennial Review and Modifications Budget (Crocker) Page 2

Estimated Time: 60 minutes

Good of the Order



City of Port Orchard

216 Prospect Street, Port Orchard, WA 98366
(360) 876-4407 • FAX (360) 895-9029

Agenda Staff Report

Agenda Item No.:	<u>Public Hearing</u>	Meeting Date:	<u>October 17, 2023</u>
Subject:	<u>Public Hearing on 2023-2024</u>	Prepared by:	<u>Noah D. Crocker</u>
	<u>Budget Mid-Biennial Review</u>		<u>Finance Director</u>
	<u>and Modification</u>	Atty Routing No:	<u>NA</u>
		Atty Review Date:	<u>NA</u>

Summary: As established by RCW 35A.34.130 a mid-biennial review of the biennial budget is required. This review shall occur no sooner than eight months after the start of the biennium (September 1) and no later than the close of the fiscal year (December 31). The Finance Department has consulted and reviewed possible modifications of the Biennial Budget with all City Departments and the Mayor. The Finance Committee has met and reviewed the proposed modifications to the budget prior to council work study.

The city has focused its criteria for mid-year modification to those items that are corrections, required, and are large capital with budgetary impacts.

The Budget Amendment Ordinance reflects the following:

1. Adopting Budget Amendments which reflect City Council and staff actions throughout 2023 totaling ~Expenditures of \$4.011 million
 - a. Payroll: \$209,690
 - b. Contracts: \$937K
 - c. ERR: \$1.722 Mil
 - d. Debt Payments: \$1.142 Mil
2. New Expenditure Requests total ~ \$6.975 million
 - a. Administration: \$325K
 - b. Finance: \$52K
 - c. Police Expenses: \$50K
 - d. Human Resources \$13K
 - e. Public Works: \$189K
 - f. Additions to the ERR Fleet/Eq: \$66K
 - g. Capital Projects \$6.280 Mil
 - i. Facilities: \$2 Mil
 - ii. Transportation: \$2.215 Mil
 - iii. Water: \$213K
 - iv. Sewer: \$1.852 Mil

- h. Financial Policies \$750K
 - i. WC towards 25% Target \$550K
 - ii. Stabilization \$200K
- i. Debt Pre-Funding \$1.984 Mil
- j. New Personnel & Vehicles \$1.383 Mil
 - i. 1 FTE Police Officer
 - 1. Vehicle
 - ii. 1 FTE Deputy Chief
 - 1. Vehicle
 - iii. 3 FTE Public Works Personnel
 - 1. 2 Vehicles
 - iv. 1 FTE Public Works Office Assistant
 - v. Reduce 1 FTE Civil Engineer 1
 - vi. 1 FTE Add Program Coordinator/Inspector
 - 1. Vehicle
 - vii. 1 FTE Permit Tech
 - viii. Additional 8 hrs/wk Permit Center Assistant
- 3. Revenue Adjustments: \$15.087 Mil
 - a. Additional Revenue: \$4.323 Mil
 - b. Reductions Revenue: \$329K
 - c. ERR Revenue: \$2.071 Mil
 - d. Grants and Loan Proceeds: \$3.074 Mil
 - e. Transfers: \$5.948 Mil

Recommendation: Staff recommends the mayor open the public hearing.

Relationship to Comprehensive Plan:

1. City Hall
2. Facilities
3. TIP 1.1 BSPP ROW
4. TIP 1.13 Lippert
5. TIP 1.14 Safe Routes Sidney Non-Motorized
6. TIP 1.15 Pottery Ave (Water, Sewer, Street)
7. TIP 1.18 Tremont Phase 2/3
8. TIP 1.16 SR166 Bay Street (Water, Sewer, Street)
9. TIP 1.19 SB 160 2A Design
10. TIP 1.20 BSPP Construction
11. TIP 1.3 BayStreetWest
12. TIP 1.7 Bethel
13. TIP 1.8/1.9
14. WCIP#23-390 Zone
15. Water Main Replacements

- 16. Melcher Pump Station
- 17. Well #7
- 18. Bay Street Lift Station
- 19. SCIP #SB Ruby Creek
- 20. Sewer Lift Station Controls

Fiscal Impact: The 2023 – 2024 Biennial Budget is impacted as follows:
~ \$15.087 mil additional expenditure authority (See attached materials)

Alternatives: Do not open the public hearing

Attachments: Included



Mid-Biennial Budget Review Schedule

SEPTEMBER

- Departments provided Budget Status Report
- Finance Director reviews Budget Status Report with Mayor
- Departments are consulted on possible modifications to the budget
- Potential Department Director interview on modifications

OCTOBER

- October 17, 2023 Council Finance Committee initial review of Status Report
- October 17, 2023 Work Study Session Mid-Biennial Review modification recommendations and Public Hearing
- October 24, 2023 Presentation on Revenue Sources leading to setting of 2024 Property Tax Levy Collection
- October 24, 2023 Public Hearing setting 2024 Property Tax Levy Collection
- October 24, 2023 Public Hearing on modifications to the Biennial Budget shall be advertised at least once and shall be held no later than the first Monday in December and may be continued from time to time.
- At such hearing, the Council may consider a proposed Ordinance to carry out any modification, subject to the other provisions on RCW 35.34.

NOVEMBER

DECEMBER

JANUARY

- Finance Director records modifications to the Biennial Budget

Highlights of the 2023-2024 Mid-Biennial Review

Mayor's Proposed Budget Adjustments

Finance Committee's Proposed added Budget Adjustments

Governmental- Operational Funds

Fund 001-Current Expense: \$2,025,900

- Dangerous Abatement (2023)-CO 052-23 \$40,000
- Derelict Vessel Abatement 2023 & 2024 \$100,000
- Plan Review and Building Inspections \$391,000
- Housing Action Plan \$44,000
- Catch Up ER&R Payment for Replacement \$675,900
- **Council/Mayor Request-Additional funding Chimes and Lights. \$5,000**
- **Mayor Request (Housing Kitsap) \$45,000**
- **Mayor Request 720 Key Card & other Facilities \$15,000**
- **Mayor Request KEDA Increase \$10,000**
- **IT Grant-Cybersecurity \$37,000**
- **IT-Fleet Telematics \$15,000**
- **Full Employment Investigations (new employees) \$25,000**
- **Basic Law Enforcement Academy \$25,000**
- **Inclusion Commission Budget - Supplies \$1,000**
- **Inclusion Commission Budget - Services \$2,000**
- **Inclusion Commission Employee Survey \$10,000**
- **Facilities Services (Library HVAC repair) \$10,000**
- **City Hall Upgrades (urinals and water bottle fill stations) \$25,000**

Fund 002-City Street Fund: \$701,000

- Catch Up ER&R Payments for Replacements \$525,000
- **Radar Feedback Signs (Transportation Committee request) \$40,000**
- **Repair Bay Street Ped Path at Rockwell Park (seawall issue) \$20,000**
- **Addition to the Fleet: Street Truck \$66,000**
- **Working Capital Policy moving toward 25%-General \$50,000**

*Multi Funds-AWC Insurance \$30,000

*New Request are bolded for reference

Highlights of the 2023-2024 Mid-Biennial Review

Governmental– Special and Debt Funds

Fund 109-Real Estate Excise Tax: \$401,590

- City Hall Debt (Partial) Pre-funding \$102,590
- Tremont REET 2-Debt Prefunding \$299,000

Fund 206-Governmental Debt Service: \$697,410

- Add: City Hall Principle (REET 1) \$238,950
- Add: City Hall Interest (REET 1) \$458,460

Governmental- Capital Construction Funds

Fund 302-Capital Construction: \$2,019,300

- Capital Projects Salary & Benefits \$19,300
- **Office Building & Parking Due Diligence \$50,000**
- **Office Building & Parking Purchase \$1,950,000**

Fund 304-Street Capital Construction: \$2,330,890

- Capital Projects Salary & Benefits \$11,390
- Contracts: Blueberry & Salmonberry \$97,000
- **Goldenrod Street Lighting \$7,500**
- **TIP 1.14 Safe Routes Sidney Non Motorized- Design \$235,000**
- **TIP 1.18 Tremont Phase 2/3 \$732,000**
- **TIP 1.19 SB 160 2A Design \$600,000**
- **TIP 1.16 SR166 Design-Street \$648,000**

*New Request are bolded for reference

Highlights of the 2023-2024 Mid-Biennial Review

Enterprise Operational and Capital Funds

Fund 411-Water Operations: \$1,423,250

- Well 7 Chlorination System--C074-23 TMG Services \$95,000
- PSE-Additional expenses (2023 & 2024) \$140,000
- Capital Project Salary & Benefits \$25,000
- Catch Up ER&R Payment for Replacement \$65,000
- **Water - Source Supplies \$50,000**
- **Water - Distribution Supplies (dechlorinates for flushing) \$12,000**
- **Water Operations Debt Pre-funding \$761,250**
- **Working Capital Policy moving toward 25%-General \$200,000**
- **Stabilization Policy Contributions –Water \$100,000**

Fund 413-Water Capital: \$732,450

- Capital Project Salary & Benefits \$25,000
- **WCIP#23-390 Zone Low Pressure (Removed) (\$637,000)**
- **Water Main Replacement(2023)-Sroufe \$250,000**
- **Well No. 7 Preconstruction Design \$500,000**
- **Pottery Ave-Water \$100,000**
- **Water CFC Debt Pre-funding \$494,450**

Fund 414-Water Debt Service: \$337,970

- Increase: McCormick Reservoir Agreement Payments \$260,000
- Add: 390-Zone Low Pressure Loan (2023) \$700
- Add: Melcher Pump Station Rebuild (2023) \$1,500
- Add: 390-Zone Low Pressure Loan (2024)--Early Payoff \$14,000
- Add: Melcher Pump Station Rebuild (2024) \$1,500
- Add: City Hall Principle (Water) \$20,650
- Add: City Hall Interest (Water) \$39,620

Fund 424-Storm Debt Service: \$43,050

- Add: City Hall Principle (Storm) \$14,750
- Add: City Hall Interest (Storm) \$28,300

*New Request are bolded for reference

Highlights of the 2023-2024 Mid-Biennial Review

Enterprise Operational and Capital Funds

Fund 431-Sewer Operations: **\$1,146,750**

- Catch Up ER&R Payments for Replacements \$439,000
- **Sewer - Lift Station Supplies** **\$25,000**
- **Sewer Operations Debt Pre-funding** **\$282,750**
- **Working Capital Policy moving toward 25%-General** **\$300,000**
- **Stabilization Policy Contributions –Sewer** **\$100,000**

Fund 433-Sewer Capital: **\$1,902,000**

- Capital Project Salary & Benefits \$6,000
- **Pottery Ave-Sewer** **\$500,000**
- **Bay Street Lift Station Design-Grant** **\$150,000**
- **Bay Street Lift Station Design-Loan** **\$850,000**
- **SCIP #SB Ruby Creek increase to get to 100% Design** **\$352,000**
- **Bay Street Lift Station Debt Pre-Funding** **\$44,000**

Fund 434-Sewer Debt Service: **\$63,870**

- Add: Sewer Lift Stations (2023 & 2024) \$3,600
- Add: City Hall Principle (Sewer) \$20,650
- Add: City Hall Interest (Sewer) \$39,620

ERR Operational and Capital Purchases

Fund 500– ERR: **\$352,500**

Operations:

- Fuel & Insurance \$17,500

Additions to the Fleet:

- **Police Department** **\$64,000**
- **Police Department** **\$78,000**
- **Public Works Admin Vehicle** **\$45,000**
- **Public Works Street Truck** **\$66,000**
- **Public Works Water Truck(2)** **\$82,000**

*New Request are bolded for reference

Highlights of the 2023-2024 Mid-Biennial Review

Personnel Requests

Personnel Requests~	\$1,262,630
• Plans Examiner/Building Inspector	\$148,000
• Add: Police Officer	\$173,300
• Add: Deputy Police Chief	\$232,000
• Remove: Civil Engineer I	(\$155,300)
• Add: Program Coordinator/Inspector	\$155,300
• Add: PW-Personnel	\$148,900
• Add: PW-Personnel	\$148,900
• Add: PW-Personnel	\$148,900
• Add: PW-Office Assistant I	\$115,230
• Add: Permit Tech	\$129,400
• Add: Permit Center (Parttime) Add'l Hrs	\$18,000
• Salary and Benefit Cost Updates/Projections	\$250,000

Personnel Request:

<u>Fund</u>	<u>Total</u>
• 001:	\$815,930
• 411:	\$446,700

Request Not Funded

- General Fund Working Capital Policy: Working toward 25%
- Bay Street Set Aside for Construction
- Storm Working Capital Policy: Working toward 25%
- Storm Stabilization Contribution
- Storm Prefunding Debt Obligations (Tremont & City Hall)
- PW Vehicle
- 3rd-Police Officer & Vehicle

***New Request are bolded for reference**

Income Statement Summary	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 71,128,012	\$ -	\$ 71,128,012
Revenue	\$ 153,799,788	\$ 15,087,474	\$ 168,887,262
Expense	\$ 147,913,041	\$ 18,684,550	\$ 166,597,591
Ending Fund Balance	\$ 77,014,759	\$ (3,597,076)	\$ 73,417,683

Appropriation Summary	2023-2024 Current Biennial Budget	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Total Revenue	\$ 224,927,800	\$ 15,087,474	\$ 240,015,274
Total Expense	\$ 224,927,800	\$ 15,087,474	\$ 240,015,274

Governmental Funds (Operating, Stabilization, Special, Debt Service)

Fund: 001 - Current Expense	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 14,319,782	\$ -	\$ 14,319,782
Revenue	\$ 30,587,018	\$ 1,580,386	\$ 32,167,404
Expense	\$ 39,906,243	\$ 4,157,680	\$ 44,063,923
Ending Fund Balance	\$ 5,000,557	\$ (2,577,294)	\$ 2,423,263

Fund: 002 - City Street Fund	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 2,771,168	\$ -	\$ 2,771,168
Revenue	\$ 5,610,532	\$ 596,543	\$ 6,207,075
Expense	\$ 6,148,192	\$ 688,120	\$ 6,836,312
Ending Fund Balance	\$ 2,233,508	\$ (91,577)	\$ 2,141,931

Fund: 003 - Stabilization Fund	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 2,740,960	\$ -	\$ 2,740,960
Revenue	\$ 180,040	\$ -	\$ 180,040
Expense	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,921,000	\$ -	\$ 2,921,000

Fund: 103 - Criminal Justice	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 647,725	\$ -	\$ 647,725
Revenue	\$ 775,075	\$ -	\$ 775,075
Expense	\$ 1,125,000	\$ 142,000	\$ 1,267,000
Ending Fund Balance	\$ 297,800	\$ (142,000)	\$ 155,800

Fund: 104 - Special Investigative Unit	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 98,895	\$ -	\$ 98,895
Revenue	\$ 8,005	\$ -	\$ 8,005
Expense	\$ 8,000	\$ -	\$ 8,000
Ending Fund Balance	\$ 98,900	\$ -	\$ 98,900

Fund: 107 - Community Events	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 321,780	\$ -	\$ 321,780
Revenue	\$ 227,420	\$ -	\$ 227,420
Expense	\$ 227,400	\$ -	\$ 227,400
Ending Fund Balance	\$ 321,800	\$ -	\$ 321,800

Fund: 108 - Paths & Trails	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 13,784	\$ -	\$ 13,784
Revenue	\$ 2,016	\$ -	\$ 2,016
Expense	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 15,800	\$ -	\$ 15,800

Fund: 109 - Real Estate Excise Tax	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 4,182,707	\$ -	\$ 4,182,707
Revenue	\$ 1,600,093	\$ 1,600,000	\$ 3,200,093
Expense	\$ 4,014,485	\$ 1,099,000	\$ 5,113,485
Ending Fund Balance	\$ 1,768,315	\$ 501,000	\$ 2,269,315

Fund: 111 - Impact Mitigation Fee	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 5,304,555	\$ -	\$ 5,304,555
Revenue	\$ 10,877,245	\$ -	\$ 10,877,245
Expense	\$ 5,474,500	\$ 673,390	\$ 6,147,890
Ending Fund Balance	\$ 10,707,300	\$ (673,390)	\$ 10,033,910

Fund: 206 - Bond Redemption Fund	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenue	\$ 598,400	\$ 1,099,000	\$ 1,697,400
Expense	\$ 598,400	\$ 697,410	\$ 1,295,810
Ending Fund Balance	\$ -	\$ 401,590	\$ 401,590

Governmental Capital Construction

Fund: 302 - Capital Construction	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 547,631	\$ -	\$ 547,631
Revenue	\$ 18,306,969	\$ 2,019,300	\$ 20,326,269
Expense	\$ 18,261,400	\$ 2,019,300	\$ 20,280,700
Ending Fund Balance	\$ 593,200	\$ -	\$ 593,200

Fund: 304 - Street Capital Projects	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 2,299,051	\$ -	\$ 2,299,051
Revenue	\$ 12,580,949	\$ 2,552,405	\$ 15,133,354
Expense	\$ 12,228,820	\$ 2,330,890	\$ 14,559,710
Ending Fund Balance	\$ 2,651,180	\$ 221,515	\$ 2,872,695

Enterprise Funds (Operating, Stabilization, Debt Service, Capital)

Fund: 411 - Water Operating	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 3,838,287	\$ -	\$ 3,838,287
Revenue	\$ 7,661,013	\$ 197,600	\$ 7,858,613
Expense	\$ 7,675,732	\$ 2,127,630	\$ 9,803,362
Ending Fund Balance	\$ 3,823,568	\$ (1,930,030)	\$ 1,893,538

Fund: 412 - Water Stabilization	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 966,406	\$ -	\$ 966,406
Revenue	\$ 94	\$ 100,000	\$ 100,094
Expense	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 966,500	\$ 100,000	\$ 1,066,500

Fund: 413 - Water Capital	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 7,558,941	\$ -	\$ 7,558,941
Revenue	\$ 14,861,859	\$ 138,000	\$ 14,999,859
Expense	\$ 11,424,000	\$ 1,007,900	\$ 12,431,900
Ending Fund Balance	\$ 10,996,800	\$ (869,900)	\$ 10,126,900

Fund: 414 - Water Debt Service	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenue	\$ 1,502,600	\$ 1,593,670	\$ 3,096,270
Expense	\$ 1,502,600	\$ 337,970	\$ 1,840,570
Ending Fund Balance	\$ -	\$ 1,255,700	\$ 1,255,700

Fund: 421 - Storm Drainage Utility	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 1,410,718	\$ -	\$ 1,410,718
Revenue	\$ 3,490,182	\$ -	\$ 3,490,182
Expense	\$ 4,505,504	\$ 75,070	\$ 4,580,574
Ending Fund Balance	\$ 395,396	\$ (75,070)	\$ 320,326

Fund: 422 - Storm Drainage Stabilization	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 542,966	\$ -	\$ 542,966
Revenue	\$ 34	\$ -	\$ 34
Expense	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 543,000	\$ -	\$ 543,000

Fund: 423 - Storm Drainage Capital Facil	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 593,137	\$ -	\$ 593,137
Revenue	\$ 300,063	\$ -	\$ 300,063
Expense	\$ 800,000	\$ -	\$ 800,000
Ending Fund Balance	\$ 93,200	\$ -	\$ 93,200

Fund: 424 - Storm Drainage Debt Service	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenue	\$ 355,300	\$ 43,050	\$ 398,350
Expense	\$ 355,300	\$ 43,050	\$ 398,350
Ending Fund Balance	\$ -	\$ -	\$ -

Fund: 431 - Sewer Operating	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 5,908,675	\$ -	\$ 5,908,675
Revenue	\$ 11,397,425	\$ -	\$ 11,397,425
Expense	\$ 11,109,664	\$ 953,270	\$ 12,062,934
Ending Fund Balance	\$ 6,196,436	\$ (953,270)	\$ 5,243,166

Fund: 432 - Sewer Stabilization	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 1,446,270	\$ -	\$ 1,446,270
Revenue	\$ 30	\$ 100,000	\$ 100,030
Expense	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,446,300	\$ 100,000	\$ 1,546,300

Fund: 433 - Sewer Capital	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 5,782,756	\$ -	\$ 5,782,756
Revenue	\$ 23,668,444	\$ 1,006,000	\$ 24,674,444
Expense	\$ 15,001,900	\$ 1,902,000	\$ 16,903,900
Ending Fund Balance	\$ 14,449,300	\$ (896,000)	\$ 13,553,300

Fund: 434 - Sewer Debt Service	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 558,878	\$ -	\$ 558,878
Revenue	\$ 977,622	\$ 390,620	\$ 1,368,242
Expense	\$ 427,600	\$ 63,870	\$ 491,470
Ending Fund Balance	\$ 1,108,900	\$ 326,750	\$ 1,435,650

Fund: 500 - Equipment Rental and Revolving	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 3,990,082	\$ -	\$ 3,990,082
Revenue	\$ 3,179,318	\$ 2,070,900	\$ 5,250,218
Expense	\$ 4,866,300	\$ 366,000	\$ 5,232,300
Ending Fund Balance	\$ 2,303,100	\$ 1,704,900	\$ 4,008,000

Fund: 632 - Wastewater Treatment Facil Fee	2023-2024 Current Biennial Budget Ord. 018-23	2023-2024 Adjustments	2023-2024 Amended Biennial Budget
Beginning Fund Balance	\$ 5,282,855	\$ -	\$ 5,282,855
Revenue	\$ 5,052,045	\$ -	\$ 5,052,045
Expense	\$ 2,252,000	\$ -	\$ 2,252,000
Ending Fund Balance	\$ 8,082,900	\$ -	\$ 8,082,900