

Town of Coupeville

2024

Operating Budget

Adopted 11/28/2023



Molly Hughes, Mayor
Jennifer Carpenter, Clerk-Treasurer

2024 Budget Table of Contents

	Page	
Ordinance Adopting the 2024 Budget	i	
Ordinance Setting the 2024 Property Tax Collection	iii	
Mayor’s Budget Message	iv	
<hr/>		
2024 Budget Calendar	1	
2024 Budget Policies	2	
Personnel, FTE’s and Salary Information	6	
Summary of Projects	7	
GENERAL FUND (001)		
General Fund Revenues	13	
Expenditures		
<hr/>		
Account		
Code	Department	
	Page	
511	Legislative	16
512	Judicial Municipal Court	16
514	Finance/Administration	16
515	Legal Services	16
518	Central Services	17
521	Law Enforcement	17
522	Fire Control	17
525	Emergency Management Services	18
539	Public Works - Engineering	18
554	Environmental Preservation	18
558	Building Inspection	19
558	Planning	19
558	Economic Development	20
562	Public Health	20
575	Recreation Hall	20
576	Parks and Recreation	20
594	Capital Outlay	21
508	Ending Fund Balance	22

SPECIAL REVENUE FUNDS (100 Series)

Fund Code	Fund	Page
101	Street Fund	24
104	Hotel/Motel Tax Fund	31
105	Capital Improvement Fund	32
107	Harbor Improvement Fund	33

ENTERPRISE FUNDS (400 Series)

410	Water Utility Fund	34
420	Sewer Utility Fund	41
430	Storm Water Utility Fund	46

TOWN OF COUPEVILLE
Coupeville, Washington
ORDINANCE NO. 791

**AN ORDINANCE ADOPTING A BUDGET FOR THE TOWN OF
COUPEVILLE, WASHINGTON FOR THE YEAR 2024, AND
SETTING FORTH IN SUMMARY FORM THE TOTALS OF
ESTIMATED EXPENDITURE APPROPRIATIONS FOR EACH
SEPARATE FUND.**

WHEREAS, State law requires that the Town adopt an annual budget before the end of each calendar year; and

WHEREAS, the Town Council held a public workshop on November 9, 2023 in preparation of the Town's 2024 Budget; and

WHEREAS, the Mayor and Clerk-Treasurer have recommended a budget as provided by law; and

WHEREAS, the Town Council held, on November 14, 2023; and November 28, 2023; public hearings on the Recommended Budget, also as required by law.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF COUPEVILLE, WASHINGTON, as follows:

Section 1

In accordance with the provisions of RCW Chapter 35.33, the budget of the Town of Coupeville for 2024, total expenditure amount of \$8,346,558 is hereby adopted which is attached hereto as Exhibit A and which shall be kept on file in the office of the Clerk-Treasurer

Section 2

The totals of budgeted expenditure appropriations for each separate fund are set forth in summary form as follows:

Fund	<u>Expenditures</u>
	<u>2024</u>
001 General Fund	1,998,407.00
005 General Managerial Fund	324,800.00
101 Street Fund	259,033.00
102 Street Construction Fund	1,462,581.00
104 Hotel/motel Tax Fund	89,000.00
105 Capital Improvement Fund	0.00
107 Harbor Improvements	0.00
109 Park Impact Fee Fund	1,653,180.00
410 Water Utility	547,500.00
411 Water Managerial Fund	874,729.00
420 Utilities Sewer	812,000.00
421 Sewer Managerial Fund	178,386.00
430 Storm Water Utility	146,942.00
431 Storm Managerial Fund	
	8,346,558.00

Section 3


The Town Clerk-Treasurer is directed to transmit a certified copy of the budget, hereby adopted, to the Office of the Auditor of the State of Washington, Division of Municipal Corporation, and to the Association of Washington Cities.

Section 4 – Effective Date

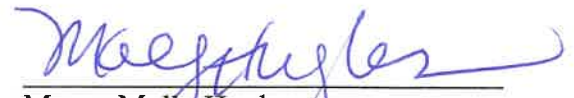
This ordinance shall take effect and be in force **January 1, 2024**.

ATTEST

MAYOR



Clerk Treasurer, Jennifer Carpenter



Mayor Molly Hughes

APPROVED: November 28, 2023

PUBLISHED: December 2, 2023

EFFECTIVE: January 1, 2024

TOWN OF COUPEVILLE
Coupeville, Washington

ORDINANCE NO. 789

AN ORDINANCE of the Town Council of the Town of Coupeville, levying taxes on all property – Real, Personal, and Utility, subject to taxation within the corporate limits of the Town of Coupeville, Washington for the year 2024 – Pursuant to RCW 84.55.120

WHEREAS, the Town Council of the Town of Coupeville has met and considered a 1% property tax increase for the budget calendar year 2024; and

WHEREAS, the Town of Coupeville’s actual levy amount from the previous year was \$422,019.79; and

WHEREAS, the population of the Town of Coupeville is less than 10,000; and now, therefore


BE IT ORDAINED by the Town Council of the Town of Coupeville that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2024 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$4,220.20, which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, any increase in value of state assessed property, any annexations that have occurred and any refunds made.

ADOPTED by the Town Council and **APPROVED** by the Mayor this 24th day of October, 2023

MAYOR

ATTEST


Molly Hughes, Mayor


Jennifer Carpenter, Clerk Treasurer

APPROVED: October 24, 2023
PUBLISHED: November 4, 2023
EFFECTIVE: January 1, 2024



2024 Budget Message

The 2024 budget has been prepared by the Town's Department Managers, under the guidance and direction of the Coupeville Town Council. We are pleased to once again present a balanced budget that thoughtfully and responsibly uses our tax and utility revenues to maintain the Town's facilities, parks, streets and utilities; as well as make progress on the capital projects which are high priority to our residents and staff. Our sales tax revenue is stable and we have had very few commercial vacancies over the past year. While our economy is strong, the Town continues to budget conservatively to make sure our staffing and project obligations are sustainable. We are committed to our long-term operation and maintenance plans, especially in our utility departments, and feel we are taking good care of the Town's resources which have been entrusted to us.

Staffing

As residents of the Town of Coupeville, you can be assured that the Town is being run by a group of dedicated, experienced, skilled, and hardworking employees who always aim to get the most done with your tax dollars, while providing the best customer service possible.

- We have been running with one combined Public Works and Utility Department for one year now. The larger field staff have been able to plan projects and maintenance work more efficiently as well as tackle larger projects that require more staff. We have created a new position called the Public Works Clerk to help this department with their administrative needs. This clerical position was hired in place of a field position so does not result in an additional FTE. The Public Works team has been able to cross train and we now have an additional certified plant operators in both water and sewer.
- The Clerk Treasurer position has been wearing too many hats for some time now. We have broken the responsibilities of this position into finance and admin. The new Deputy Clerk position will be responsible for records management, Council admin, public records requests, personnel records, Special Event processing, etc. The Clerk Treasurer will retain all financial responsibilities such as utility billing, AP, payroll, budgeting and all financial reporting. The Clerk Treasurer will also continue to be responsible for IT for the Town.
- The 2024 budget includes one full-time Mayor, three Department Managers (Public Works, Planning and Finance/Admin), eight Public Works employees (one position unfilled), three Finance/Admin employees, one full-time Planning Assistant. Our Building Official is shared with the City of Langely and works for us the equivalent of .6

105 Capital Improvement Fund

This account is funded by Real Estate Excise Taxes, also called REET funds. Washington State dictates what types of projects can be paid for with REET funds. Every year we budget the entire amount of built-up revenue, to be spent so that this proprietary fund does not artificially inflate our general funds.

Utilities - The Town provides safe drinking water, wastewater treatment, and storm water disbursement for our residents. We operate an award-winning wastewater plant, a state-of-the-art water plant and an environmentally friendly system of storm water ditches and outfalls. In addition to meeting all state and federal requirements and the daily operation and maintenance of these facilities, we are planning to complete the following capital projects and/or the planning process in 2024:

410 Water

The Water Department continues to make great strides in improving and adding to our infrastructure in order to operate a safe and efficient utility. This year's budget includes GIS mapping of our water lines, a new well, a new chloring generator and continued water main repair and replacement as well as continued work on our general telemetry.

402 Sewer

The biggest capital projects planned for the sewer utility will be using the \$240,000 grant we received from the Department of Ecology to plan and engineer a new treatment process for nutrient reduction in Penn Cove as required by the state. We will also work towards a new lift station, extend the sewer main up Parker, GIS mapping, continue the odor control project, upgrade blowers and start planning to move the force main off of Front Street.

403 Storm water

The Storm water utility has built enough of a beginning balance to continue work on outfall repair and maintenance, replace culverts, start survey and engineering of needed storm water improvements and start GIS mapping of the storm water system.

Because of our staff's experience and dedication to the Town, our facilities, and our residents, we are able to work together, support each other's goals and be flexible in getting the work done. We are conservative and thoughtful with the financial responsibility given to us. We look forward to a very productive 2024 and appreciate your continued support of our Town.

Mayor Molly Hughes



2024 Budget Calendar

*September 11	Request to department heads for revenue and expenditure estimates (O&M and Capital)
*September 25	Budget estimates from Department Heads filed with the Clerk-Treasurer
September 28	Review Draft Budget with Department Heads
*October 2	Draft Budget, Property Tax Levy and Fee Schedule prepared by Clerk-Treasurer, filed with Mayor.
*October 2	Mayor provides Council with Preliminary Budget.
October 14 & October 21	Notice in Paper of Revenue Source & Property Tax Public Hearing
October 24	Public Hearing on Revenue Sources and Property Tax - Adoption
*November 2	Preliminary Budget and Message filed with Council and made available to Public.
November 7	Council Workshop – Budget Workshop
November 4 & November 11	Notice in Paper of Budget Public Hearings & Final Budget Proposal 2024 Budget available to Public
November 14	Public Hearing – Final Budget Proposal 2024 Budget
November 17 *November 21	Final Budget Available to Public
November 28 *December 4	Final Public Hearing - 2024 Budget - Adoption
*November 30	Property tax levy Ordinance filed with county
*December 31	Copies of final budget to be transmitted to State Auditor's Office & MRSC

Bolded rows are required by RCW

***Dates prescribed by RCW**

2024 Budget Policies

Fiscal Policies

- 1) General Fund Ending Balance should be maintained at a minimum of \$300,000.
- 2) Water Fund Ending Balance should be maintained at a minimum of \$100,000, to include those funds earmarked for Capital purchases, which are held in managerial accounts. Additionally, The Town commits to delaying Capital purchases in years where the Emergency Reserve of \$100,000 has been reduced or is otherwise in the process of re-funding.
- 3) Sewer Fund Ending Balance should be maintained at a minimum of \$100,000, to include those funds earmarked for Capital purchases, which are held in managerial accounts. Additionally, The Town commits to delaying Capital purchases in years where the Emergency Reserve of \$100,000 has been reduced or is otherwise in the process of re-funding.
- 4) Stormwater Fund Ending Balance should be maintained at a minimum of \$20,000.
- 5) Annual revenues should cover annual operating expenditures in the General, Street, Water, Sewer and Stormwater Funds.
- 6) Transfers between funds may be authorized by the adopted budget, or by specific Council action.
- 7) User fees are adopted annually at the Council level, and are designed to cover the costs of the service unless the Council decides to subsidize the cost.
- 8) Utility rates and connection fees will be set to cover operating expenditures and capital project needs. Utility rates and connection fees should be reviewed by the Utility Advisory Committee every four years for adequacy, and a report of their findings provided to the Town Council. Connection fees are to be used for capital projects only.
- 9) The Debt Service Ratio in the Water and Sewer Fund (net revenues divided by debt service) should not fall below 1.50.
- 10) Interfund lending is permissible with Council approval, providing a planned schedule of repayment of loan principal as well as setting a reasonable rate of interest to be paid to the lending fund. The loan may continue over a period of more than one year but must be "temporary" in the sense that no permanent diversion of the lending fund result from failure to repay by the borrowing fund (Resolution 86-10).
- 11) All possible funding sources, governmental or private, will be explored before committing Town funds (Resolution 94-14).
- 12) Long-range budgets will be developed based on projected growth according to the current Comprehensive Plan; public demand; and location, use, and condition of present facilities (Resolution 94-14).
- 13) Capital projects and purchases that are listed in the current budget are presumed approved and can be carried over and expended in the new year as long as there are sufficient funds. The Clerk-Treasurer will advise the Council of projects that will be carried over by memo at a Council session. In no case, can the total project amount be increased without Council approval. If the bottom-line fund balance needs to be increased as a result, an amendment will be made as soon as it's practical.

- 14) All non-infrastructure assets with a cost of \$5,000 or more, and infrastructure additions where individual items cost \$5,000 or more, will be capitalized. Although Small and Attractive Assets (assets costing less than \$5,000) do not meet the city's capitalization threshold, due to ease of conversion to private use, they are considered assets for purposes of marking and identification, records keeping, and tracking.

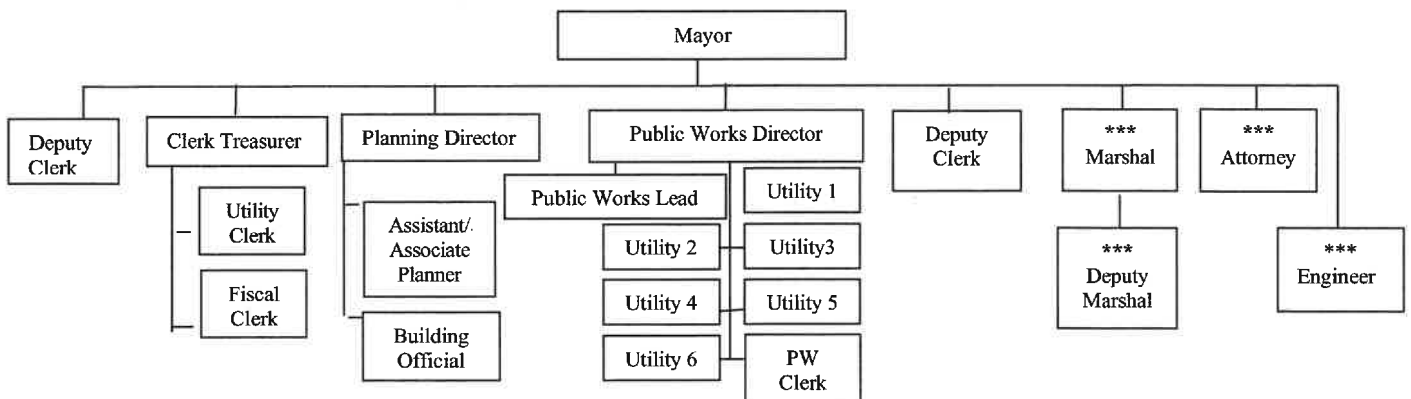
Allocation Policies

- 1) Fuel Tax revenues will be accumulated in the Street Fund until there is enough for a major project, or to be used as match for a grant or loan that will accomplish a major project. Revenues in the Street Fund may also be used as funding for an approved Pavement Management System for all Town streets.
- 2) The revenue for the 2% Hotel/Motel Tax may be allotted in the year after it was received (Resolution 17-18).
- 3) Water and sewer connection fees will be put in reserves to fund water and sewer capital projects (Ordinance 730). Revenues will be accumulated until there is enough for an approved project, or to be used in conjunction with a grant or loan to accomplish an approved project.
- 4) Administrative fee wages will be charged directly to the Water Fund, Sewer Fund, and Storm Water Fund for administrative services. The general administrative services (Council, Mayor, Administration, and Planning) are to support the operation of each utility. Time studies will be done on an annual basis and an average of the last 5 studies will be used to calculate a rate at which the administrative fee will be charged to each department. An allocation for Council expense will be made based on agenda items and ordinances related to utilities. Legal fees will be charged directly to the Utility Fund.

	<u>Water</u>	<u>Sewer</u>	<u>Storm Water</u>
Mayor -	13%	8%	5%
<i>Calculated using the Mayor's Time Study</i>			
Administration -	11%	9%	11%
<i>Average percentage of Clerk Treasurer, Fiscal Clerk, and Utility Clerk Time Studies</i>			
Planning -	2%	2%	2%
<i>Calculated using the Planning Director's Time Study</i>			

Employee - Personnel Policies

- 1) The Salary and Wage Schedule will be approved annually by the Town Council (Resolution 94-6).
- 2) Reserves will be set aside to cover Accrued Compensation Balances.
- 3) The Town Council will adopt budgets and set salaries in order to achieve the organization and level of staffing outlined below.



***** indicates contracted positions**

Investment Policies

- 1) It is the policy of the Town to invest public funds in a manner which will provide maximum security with the highest investment return while meeting the daily cash flow demands of the Town, and conforming to all state and local statutes governing the investment of public funds (Resolution 96-03).
- 2) Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable income to be derived (Res. 96-03).
- 3) The primary objectives, in priority order, of the Town's investment activities shall be: Safety, Liquidity, and Yield (Resolution 96-03).
- 4) The Town will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the entity's total investment portfolio will be invested in a single security type or with a single financial institution (Res. 96-03).
- 5) To the extent possible, the Town will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Town will not directly invest in securities maturing more than five years from the date of purchase (Resolution 96-03).

Capital Policies

- 1) The responsibility for financing capital improvements should be assumed by the primary beneficiaries of the facility (Resolution 94-14).
- 2) General Revenues should be used to fund projects only if the project provides a general benefit to the Town (Res. 94-14).
- 3) The Town should use long-term borrowing to fund projects when the proposed facility will provide benefits for 20 years or longer.
- 4) The Town should seek grants or private funds whenever available to finance capital improvements (Resolution 94-14).
- 5) All major transactions, such as the purchase or sale of public land, will be studied for the effects they will have on needed utilities and services (Resolution 94-14).
- 6) Capital costs for public facility projects, including an estimate of subsequent operating costs, will be identified in a Capital Facilities Plan (CFP).
- 7) The 6-year Capital Improvement Plan (CIP) will be reviewed annually, prior to the Budget Process. Annual capital needs identified in the revised CIP will be used in the compilation of the annual budget.
- 8) Capital needs will not be considered during the Budget Process unless they have already been identified in the Capital Facility Plan. (2017 review will occur in 2018. Any new proposed capital projects will be included in a 2018 Budget Revision following CIP update.)
- 9) Capital improvement projects or purchases related to the General Fund and/or Street Fund will be accounted for directly out of Fund 105, the Capital Improvement Fund.

Budgetary Accounting

- 1) The Clerk-Treasurer, with written approval or direction from the Mayor, is authorized to move funds from one line item to another in a fund's budget, provided that the total approved expenditure for the fund is not exceeded. The Council shall be informed of such actions.

Personnel, FTE's & Salary Information					
	2020	2021	2022	2023	2024
Mayor	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	-	-	-	1.00	1.00
Clerk Treasurer	1.00	1.00	1.00	1.00	1.00
Planner	1.00	1.00	1.00	1.00	1.00
Assistant/Associate Planner		1.00	1.00	1.00	1.00
Town Engineer	-	-	-	-	-
Utility Clerk	0.80	1.00	1.00	1.00	1.00
Fiscal Clerk	1.00	1.00	1.00	1.00	1.00
Building Official	0.60	0.60	1.00	1.00	0.60
Utility & PW Superintendents	2.00	2.00	2.00	-	-
Public Works Director	-	-	-	1.00	1.00
PW Field Supervisor	-	-	-	1.00	1.00
PW Maintenance & Utility Workers	6.00	6.00	7.00	8.00	7.20
Seasonal Help	0.50	0.50	0.50	-	-
TOTAL FTE'S	13.90	15.10	16.50	18.00	16.80

2024 Salary Grid	Hourly Wage				
	1	2	3	4	5
Steps ----->					
Building Inspector	\$31.49	\$32.43	\$33.41	\$34.41	\$35.44
Clerk I	\$21.83	\$22.48	\$23.15	\$23.84	\$24.56
Clerk II	\$24.48	\$25.21	\$25.97	\$26.75	\$27.55
Clerk III	\$28.38	\$29.64	\$30.10	\$31.00	\$31.93
Clerk Treasurer	\$39.92	\$41.11	\$42.35	\$43.62	\$44.92
Engineer	\$42.27	\$43.54	\$44.85	\$46.19	\$47.58
Maintenance Worker I	\$22.40	\$23.08	\$23.77	\$24.48	\$25.21
Maintenance Worker II	\$25.61	\$26.38	\$27.17	\$27.99	\$28.83
Maintenance Worker III	\$29.27	\$30.15	\$31.05	\$31.99	\$32.95
Planning Director	\$42.27	\$43.54	\$44.85	\$46.19	\$47.58
Associate Planner	\$32.91	\$33.88	\$34.89	\$35.96	\$37.04
Assistant Planner	\$28.39	\$29.24	\$30.12	\$31.02	\$31.95
Public Works Field Supervisor	\$36.23	\$37.31	\$38.43	\$39.59	\$40.77
Public Works Director	\$60.01	\$61.81	\$63.66	\$65.57	\$67.54
Utility Operator I	\$22.40	\$23.08	\$23.77	\$24.48	\$25.21
Utility Operator II	\$25.61	\$26.38	\$27.17	\$27.99	\$28.83
Utility Operator III	\$29.27	\$30.15	\$31.05	\$31.99	\$32.95

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 09:33:21 Date: 11/21/2023

Fund Totals

Page: 1

Fund	Revenues			Difference	Expenditures			Difference
	2023	2024			2023	2024		
001 General Fund	1,614,105.64	1,895,722.64	281,617.00	117.4%	1,846,028.13	1,998,407.00	152,378.87	108.3%
005 General Managerial Fund	0.00	324,800.00	324,800.00	0.0%	0.00	324,800.00	324,800.00	0.0%
101 Street Fund	179,558.00	179,033.00	(525.00)	99.7%	204,325.17	259,033.00	54,707.83	126.8%
102 Street Construction Fund	393,923.20	919,527.00	525,603.80	233.4%	563,707.00	1,462,581.00	898,874.00	259.5%
104 Hotel/motel Tax Fund	60,100.00	66,000.00	5,900.00	109.8%	70,912.76	89,000.00	18,087.24	125.5%
105 Capital Improvements Fund	103,000.00	103,000.00	0.00	100.0%	0.00	0.00	0.00	0.0%
107 Harbor Improvements	4,988.86	5,055.00	66.14	101.3%	0.00	0.00	0.00	0.0%
410 Water Utility	1,379,975.00	1,653,180.00	273,205.00	119.8%	942,907.25	1,653,180.00	710,272.75	175.3%
411 Water Managerial Fund	0.00	777,811.00	777,811.00	0.0%	470,000.00	547,500.00	77,500.00	116.5%
420 Utilities Sewer	940,578.00	874,729.00	(65,849.00)	93.0%	641,611.59	874,729.00	233,117.41	136.3%
421 Sewer Managerial Fund	22,500.00	553,743.29	531,243.29	*****	420,500.00	812,000.00	391,500.00	193.1%
430 Storm Water Utility	168,852.00	178,386.00	9,534.00	105.6%	91,046.80	178,386.00	87,339.20	195.9%
431 Storm Managerial Fund	0.00	48,725.24	48,725.24	0.0%	172,000.00	146,942.00	(25,058.00)	85.4%

Excess/(Deficit): **4,867,580.70** **7,579,712.17** **2,712,131.47** **155.7%** **5,423,038.70** **8,346,558.00** **2,923,519.30** **153.9%**

2024 Budget Estimate

Town of Coupeville

3% COLA

Time: 10:59:15 Date: 11/13/2023

Page: 1

Baseline

Building

Employee	Name	Wages	Change	Estimated	L&I Hrs	L&I	Unemplo	SS &	Employer	Total Cost
209	Austin, Scott T	71,873.00	3.00	74,020.19	1,680	230.24		5,662.54	25,043.53	104,956.50
		71,873.00		74,020.19	1,680	230.24		5,662.54	25,043.53	104,956.50

Clerk

Employee	Name	Wages	Change	Estimated	L&I Hrs	L&I	Unemplo	SS &	Employer	Total Cost
218	Cruz, Crystal Carmel C.	52,009.12	6.00	55,129.67	1,800	246.69		4,217.42	23,271.86	82,865.64
1	DC	52,009.12	6.00	55,129.67	1,800	246.69		4,217.42	23,271.86	82,865.64
978	Leger, Heidi	48,214.40	6.00	51,107.26	1,824	1,466.31		3,909.71	22,888.52	79,371.80
977	Walsh, Lisa	45,427.20	6.00	48,152.83	1,200	164.46		3,683.70	22,606.96	74,607.95
		197,659.84		209,519.43	6,624	2,124.15		16,028.25	92,039.20	319,711.03

Manager

Employee	Name	Wages	Change	Estimated	L&I Hrs	L&I	Unemplo	SS &	Employer	Total Cost
214	Carpenter, Jennifer M	85,508.88	6.00	90,639.41	1,860	254.91		6,933.91	28,616.26	126,444.49
178	Grogan, Joseph Michael	129,164.80	6.00	136,914.69	1,404	1,128.68		10,473.97	31,005.36	179,522.70
170	Hughes, Molly J	72,000.00	6.00	76,320.00	1,920	263.14		5,838.48	25,291.30	107,712.92
198	Keeler, Donna M	96,195.20	3.00	99,081.06	1,656	226.95		7,579.71	27,448.65	134,336.37
		382,868.88		402,955.16	6,840	1,873.68		30,826.07	112,361.57	548,016.48

Planning

Employee	Name	Wages	Change	Estimated	L&I Hrs	L&I	Unemplo	SS &	Employer	Total Cost
211	Engelbrecht, Joshua J	63,307.64	6.00	67,106.10	1,926	263.96		5,133.62	24,401.09	96,904.77
		63,307.64		67,106.10	1,926	263.96		5,133.62	24,401.09	96,904.77

Public Works

Employee	Name	Wages	Change	Estimated	L&I Hrs	L&I	Unemplo	SS &	Employer	Total Cost
217	Campbell, Alexander A.	48,972.60	6.00	51,874.96	1,974	1,586.90		3,968.44	22,904.50	80,334.80
186	Campbell, Nathan	69,778.44	3.00	71,871.79	1,968	1,582.08		5,498.19	23,732.74	102,684.80
141	Lynn, Jesse	86,550.56	6.00	91,743.59	1,932	1,553.13		7,018.38	26,322.34	126,637.44
190	Richter, Anthony P	66,750.80	6.00	70,755.85	984	791.04		5,412.82	24,700.42	101,660.13
175	Ringenberg, James Pepp	67,889.04	3.00	69,925.72	1,968	1,582.08		5,349.31	24,177.88	101,034.99
149	Wadlington, Jimmy R	66,612.96	3.00	68,611.36	1,764	1,418.08		5,248.76	23,732.74	99,010.94
		406,554.40		424,783.27	10,590	8,513.31		32,495.90	145,570.62	611,363.10

Temp / PT

Employee	Name	Wages	Change	Estimated	L&I Hrs	L&I	Unemplo	SS &	Employer	Total Cost
135	Abney, Bonnie M	9,000.00	6.00	9,540.00	288	39.47		729.81		10,309.28
212	Waterbury, Lachlan S	15,150.00	6.00	16,059.00	642	516.10		1,228.52		17,803.62
		24,150.00		25,599.00	930	555.57		1,958.33		28,112.90

Report Total	1,146,413.76	1,203,983.15	28,590	13,560.91	0.00	92,104.71	399,416.01	1,709,064.78
---------------------	---------------------	---------------------	---------------	------------------	-------------	------------------	-------------------	---------------------

001 GENERAL FUND

The General Fund accounts for all the resources and expenditures of the Town except those required to be operated according to specific guidelines. Examples of revenues and expenditures accounted for separately are the street funds, reserve funds and utility fund.

Revenue for this fund comes from the following:

Revenue Code Series	Type of Revenue
380	• Beginning Fund Balance
310's	• Taxes
320's	• Licenses and permits
330's	• Intergovernmental revenues
340's	• Charges for goods and services
350's	• Fines and penalties
360's	• Miscellaneous revenue
380's	• Non-revenues
390's	• Other Financing Sources

Within the General Fund, expenditures are tracked by various departments and categories as follows:

Expenditure Code Series	Type of Expenditure
511	• Legislative Activities
512	• Judicial Activities
514	• Financial, Recording, and Election Activities
515	• Legal Activities
518	• Centralized/General Services
521	• Law Enforcement Activities
522	• Fire and Emergency Medical Activities
525	• Disaster Services
531	• Environmental Preservation
539	• Public Works
557	• Community Services
558	• Community Planning
559	• Property Development
562	• Public Health Services
571	• Educational and Recreational Activities
575	• Cultural and Recreational Facilities
576	• Park Facilities
586	• Agency Type Disbursements
594	• Capital Expenditures/Expenses
597	• Transfers-Out
508	• Ending Fund Balance

The Ending Balance in the General Fund is projected to be over the policy requirement of \$200,000.

GENERAL FUND REVENUES

With the passage of Initiative 747 in 2001, the amount of increase of property taxes is limited to one percent for jurisdictions with a population under 10,000.

Beginning Balance -- It is a goal of the Town to maintain a minimum cash balance of \$200,000 to maintain an adequate cash flow for expenditures, and to provide some reserve for unexpected expenses.

Taxes

- **Property Taxes** account for approximately 30% of the revenue to support the General Fund. An increase of 1% in the regular property tax levy, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, is authorized for the 2023 levy.
- **Sales & Use Tax** is that portion of the state sales tax which is collected and returned to the Town based upon actual sales in the Town, and accounts for approximately 28% of the General Fund revenue. Coupeville experienced some growth in this tax in the past years due to special construction projects.
- **State Shared Revenues** are made up of gasoline taxes, liquor receipts (profits and excise taxes) and motor vehicle excise taxes, including travel trailer and camper excise tax. These taxes are collected by the State of Washington and shared with local governments based on population.
- **Utility Tax** revenue is generated from a tax on the electric, telephone, cable, garbage, water, sewer fees and miscellaneous fees charged within the Town limits. Utility taxes are projected to bring in 23% of the General Fund Revenue in 2023.
- **Liquor Receipts** – Since cities and towns are responsible for the policing of liquor establishments located within their limits, but are precluded from taxing them because of the state liquor monopoly, the law provides that a share of the state-collected profits and taxes be returned to cities and towns to help defray the costs of policing liquor establishments.

Permit & License Fees

Fees are established for building and various permits. Major construction projects have accounted for higher revenue in these categories in the last few years. Because this is a source of revenue that is very dependent on the economy and interest rates, the current budget revenue from regular building activity was estimated at a level that is more conservative than historical data would indicate.

In Lieu of Taxes - Revenues from tax-exempt organizations such as Cambey, Dean Manor and the County have been collected to pay for necessary services (such as police).

Charges for Services -- The Town has established fees for certain services to help offset the cost of providing those services. These fees are reviewed annually as part of the budget process.

Fines and Forfeits -- This revenue category accounts for fines assessed for traffic violations, misdemeanors, and ordinance violations.

Miscellaneous Revenue -- This category includes investment interest earnings on the cash balance and rent for use of the Recreation Hall and Pavilion as well as donations from the community.

Agency Deposits -- This includes the state and county portion of penalties collected through the court system on town cases. This funding is passed on to the county and state and forwarded to them as Agency disbursements.

Other Financing Sources -- An administrative charge is transferred annually from the Utility Fund to cover a portion of the general operative overhead of the Town.

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 1

001 General Fund	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 30 00 001 Estimated Beginning Balance - Restricted Covid Relief	722,274.00	722,274.00	0.00	100.0%
308 50 00 001 Estimated Beginning Balance - Assigned Reserve	20,000.00	20,000.00	0.00	100.0%
308 90 00 001 Estimated Beginning Balance - Unassigned	2,839,179.00	2,004,672.55	(834,506.45)	70.6%
308 Beginning Balances	3,581,453.00	2,746,946.55	(834,506.45)	76.7%
310 Taxes				
311 10 00 000 Property Tax	450,000.00	435,000.00	(15,000.00)	96.7%
311 11 00 001 Forest Excise Tax	10.00	0.00	(10.00)	0.0%
313 11 00 000 Sales & Use	500,000.00	725,000.00	225,000.00	145.0% 5% increase over 2023 actuals
313 71 00 000 Local Criminal Justice	20,000.00	38,200.00	18,200.00	191.0% 4.5% increase over 2023 actuals
316 40 00 001 B&O - Own Utility - Water	69,749.70	69,749.70	0.00	100.0%
316 40 00 002 B&O - Own Utility - Sewer	55,820.94	55,820.94	0.00	100.0%
316 41 00 000 B&O - Private - Electric	150,000.00	208,000.00	58,000.00	138.7% 5.5% increase over 2023 actuals
316 45 00 000 B&O - Private - Solid Waste	25,000.00	25,000.00	0.00	100.0%
316 46 00 000 B&O - Private - Cable	30,000.00	30,000.00	0.00	100.0%
316 47 00 000 B&O - Private - Phone	50,000.00	50,000.00	0.00	100.0%
317 20 00 000 Leasehold Excise Tax	2,300.00	2,300.00	0.00	100.0%
310 Taxes	1,352,880.64	1,639,070.64	286,190.00	121.2%
320 Licenses & Permits				
321 30 00 000 Fireworks Permit	50.00	0.00	(50.00)	0.0%
321 30 01 000 Golf Cart Registration Fee	50.00	50.00	0.00	100.0%
321 30 02 000 Taxicab License	225.00	225.00	0.00	100.0%
321 60 00 000 Home Occupation License	100.00	0.00	(100.00)	0.0%
321 91 00 000 Franchise Fees - Comcast	30,000.00	30,000.00	0.00	100.0%
322 10 00 000 Bldg Permit, Mech, Plumb	40,000.00	40,000.00	0.00	100.0%
322 10 03 000 Permits - Row/stmwr/grading	8,000.00	8,000.00	0.00	100.0%
322 10 04 000 Permits - Occupancy & Misc	300.00	300.00	0.00	100.0%
322 10 05 000 Permits - COA Fees	5,000.00	5,000.00	0.00	100.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 2

001 General Fund	2023	2024	Difference	Remarks
Revenues				
320 Licenses & Permits				
322 30 00 000 Animal License	500.00	500.00	0.00	100.0%
320 Licenses & Permits	84,225.00	84,075.00	(150.00)	99.8%
330 Intergovernmental Revenues				
336 06 21 000 CJ - Population	1,000.00	1,000.00	0.00	100.0%
336 06 26 000 CJ - Special Programs	2,496.00	2,496.00	0.00	100.0%
336 06 42 000 Marijuana Excise Tax	2,000.00	2,000.00	0.00	100.0%
336 06 51 000 DUI - Cities	300.00	300.00	0.00	100.0%
336 06 94 000 Liquor Excise	13,480.00	13,480.00	0.00	100.0%
336 06 95 000 Liquor Profit	15,032.00	15,032.00	0.00	100.0%
337 00 00 000 IN Lieu Tax-Housing Authority	36.00	36.00	0.00	100.0%
337 00 02 001 In-Lieu Tax - Island County	8,483.00	0.00	(8,483.00)	0.0%
330 Intergovernmental Revenues	42,827.00	34,344.00	(8,483.00)	80.2%
340 Charges For Goods & Services				
341 32 00 001 I.c.-Crime Vict/witness Prog	20.00	20.00	0.00	100.0%
341 32 03 000 Court Svcs - Civil Fee/Court Writ	50.00	50.00	0.00	100.0%
341 49 32 000 Trauma Brain Inj	20.00	20.00	0.00	100.0%
341 62 00 000 Copy & Records Fees	10.00	10.00	0.00	100.0%
341 82 00 000 Engineering Fees	25,000.00	25,000.00	0.00	100.0%
341 96 00 000 Contract Building Official Services	37,440.00	40,400.00	2,960.00	107.9%
342 21 00 000 Fire Protection Services	8,000.00	8,000.00	0.00	100.0%
342 21 07 000 Jis/trauma-Cur Exp-Trauma Care	30.00	30.00	0.00	100.0%
342 21 31 000 Jis/trauma-Auto Theft Prev	50.00	50.00	0.00	100.0%
345 29 00 000 Electric Vehicle Charger Revenue	0.00	0.00	0.00	0.0%
345 81 00 000 Planning & Development Fees	3,000.00	3,400.00	400.00	113.3%
345 83 00 000 Plan Checking Fees	30,000.00	25,000.00	(5,000.00)	83.3%
345 83 00 001 Plan Check Fees - Special Project	500.00	500.00	0.00	100.0%
345 86 00 000 Sepa Related Fees	1,000.00	1,000.00	0.00	100.0%
345 89 00 000 Hearing Examiner Fees	5,000.00	10,000.00	5,000.00	200.0%
347 60 01 000 Community Garden Fee	1,000.00	1,000.00	0.00	100.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 3

001 General Fund	2023	2024	Difference	Remarks
Revenues				
340 Charges For Goods & Services	111,120.00	114,480.00	3,360.00	103.0%
350 Fines & Penalties				
352 30 00 000 Adm Costs - Vehicle Insurance	25.00	25.00	0.00	100.0%
353 10 03 000 Traffic Infraction-Current Exp	650.00	650.00	0.00	100.0%
353 10 04 000 Legis Assmt	50.00	50.00	0.00	100.0%
355 80 01 000 Crime Traffic Misdemeanor	150.00	150.00	0.00	100.0%
355 80 02 000 Conv FE CT - Current Expense	10.00	10.00	0.00	100.0%
350 Fines & Penalties	885.00	885.00	0.00	100.0%
360 Interest & Other Earnings				
361 11 00 001 Interest	2,000.00	2,000.00	0.00	100.0%
361 40 00 000 Local Sales Interest	3,000.00	3,000.00	0.00	100.0%
361 40 01 000 D/M Int Income	100.00	100.00	0.00	100.0%
362 40 00 000 Facility Rentals	5,000.00	5,000.00	0.00	100.0%
362 50 00 001 Lease - T-Mobile	10,368.00	10,368.00	0.00	100.0%
369 91 00 000 Miscellaneous Revenue	500.00	500.00	0.00	100.0%
360 Interest & Other Earnings	20,968.00	20,968.00	0.00	100.0%
380 Non Revenues				
389 90 00 000 WA ST- Building Permit Fee	300.00	1,000.00	700.00	333.3%
389 90 02 000 W.S.-Segregated Fund 40	500.00	500.00	0.00	100.0%
389 90 03 000 W.S.-Segregated Fund 50 (30% Psea)	300.00	300.00	0.00	100.0%
389 90 04 000 Traffic Inf - St Gen Fund 50	100.00	100.00	0.00	100.0%
380 Non Revenues	1,200.00	1,900.00	700.00	158.3%
Fund Revenues:	5,195,558.64	4,642,669.19	(552,889.45)	89.4%
Expenditures	2023	2024	Difference	Remarks

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 4

001 General Fund									
Expenditures		2023	2024	Difference	Remarks				
511 Legislative									
511 60 10 000	Mayor's Compensation	72,000.00	72,000.00	0.00			100.0%		
511 60 20 000	Mayor's Benefits	32,999.30	30,651.00	(2,348.30)			92.9%		
511 60 40 000	Election Services - Council	2,000.00	2,000.00	0.00			100.0%		
511 60 41 000	Professional Services Council	18,000.00	10,000.00	(8,000.00)	Annual code updates		55.6%		
511 60 42 000	Communication	300.00	0.00	(300.00)			0.0%		
511 60 44 000	Advertising Council	5,000.00	5,000.00	0.00	Council Mtgs, public hearings/mtgs		100.0%		
511 60 49 000	Miscellaneous Council	2,000.00	250.00	(1,750.00)			12.5%		
	511 Legislative	132,299.30	119,901.00	(12,398.30)			90.6%		
512 Judicial									
512 50 40 000	Jail & District Court - Court	30,000.00	25,000.00	(5,000.00)			83.3%		
512 50 41 000	Prosecutor - Professional Services	0.00	5,000.00	5,000.00			0.0%		
512 50 41 001	Professional Services - County	5,000.00	5,000.00	0.00	Public Defender		100.0%		
512 50 45 000	Rentals & Leases - Court	1,500.00	1,500.00	0.00			100.0%		
	512 Judicial	36,500.00	36,500.00	0.00			100.0%		
514 Financial, Recording & Elections									
514 20 10 000	Salaries - Adm	193,172.01	171,846.00	(21,326.01)	3% COLA		89.0%		
514 20 20 000	Benefits - Adm	95,167.41	81,235.00	(13,932.41)	3% COLA		85.4%		
514 20 31 000	Office & Operating Adm	600.00	6,000.00	5,400.00	***** \$5,000 new computers		*****%		
514 20 35 000	Small Tools & Equipment Adm	0.00	2,000.00	2,000.00	2 fire proof file cabinets		0.0%		
514 20 41 000	Professional Services Adm	12,500.00	20,000.00	7,500.00	\$7.5 single fed audit		160.0%		
514 20 43 000	Travel - Adm	2,000.00	2,000.00	0.00			100.0%		
514 20 44 000	Advertising Adm	3,000.00	1,500.00	(1,500.00)			50.0%		
514 20 49 000	Miscellaneous - Adm	2,000.00	2,000.00	0.00			100.0%		
	514 Financial, Recording & Elections	308,439.42	286,581.00	(21,858.42)			92.9%		
515 Legal Services									
515 41 41 000	Professional Services Legal	20,000.00	20,000.00	0.00			100.0%		
	515 Legal Services	20,000.00	20,000.00	0.00			100.0%		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 5

001 General Fund	2023	2024	Difference	Remarks
Expenditures				
518 Centralized Services				
518 10 10 000 Salaries -C.s.-Shop	42,281.01	55,113.00	12,831.99	130.3% 3% COLA
518 10 20 000 Benefits -C.s.-Shop	23,264.23	23,787.00	522.77	102.2% 3% COLA
518 10 31 000 Office & Operating Shop	4,000.00	4,000.00	0.00	100.0%
518 10 32 000 Fuel - Shop	2,421.00	2,500.00	79.00	103.3%
518 10 35 000 Small Tools & Equipment Shop	2,000.00	2,000.00	0.00	100.0%
518 10 41 000 Professional Services Shop	200.00	1,000.00	800.00	500.0%
518 10 42 000 Communication - Shop	3,500.00	3,000.00	(500.00)	85.7%
518 10 43 000 Travel Shop	800.00	800.00	0.00	100.0%
518 10 45 000 Rentals & Leases - Shop	100.00	1,000.00	900.00	*****%
518 10 47 000 Utilities - Shop	1,500.00	1,500.00	0.00	100.0%
518 10 49 000 Miscellaneous - Shop	500.00	500.00	0.00	100.0%
518 90 31 001 Office & Operating CS	8,500.00	7,500.00	(1,000.00)	88.2%
518 90 31 002 Regular Maintenance & Upgrades - Town Hall & Archi	20,000.00	5,000.00	(15,000.00)	25.0% Landscape and porch repair
518 90 32 000 Fuel CS	0.00	500.00	500.00	0.0% Generator
518 90 41 001 Professional Services CS	8,000.00	6,000.00	(2,000.00)	75.0% Cleaning, windows, power wash etc.
518 90 42 000 Communication - CS	6,000.00	7,000.00	1,000.00	116.7%
518 90 44 000 Advertising CS	250.00	4,200.00	3,950.00	*****% Utility Bill Newsletter
518 90 45 000 Rentals & Leases - CS	2,000.00	5,000.00	3,000.00	250.0% Konica Copier
518 90 46 000 Insurance - CS	71,679.13	101,000.00	29,320.87	140.9% 4% increase
518 90 47 000 Utilities - CS	3,500.00	3,000.00	(500.00)	85.7% Electric
518 90 48 000 Software Maintenance/License - CS	10,000.00	55,000.00	45,000.00	550.0% \$30k SB, \$22k SmartGov, \$3k Office
518 90 48 001 Technology/Network Maintenance & Upgrades	2,000.00	68,400.00	66,400.00	*****% \$15.4 Firewall, \$48k IT Service Provider, \$5k SOW as needed
518 90 49 000 Miscellaneous - CS	9,500.00	5,000.00	(4,500.00)	52.6% Local and state memberships
518 Centralized Services	221,995.37	362,800.00	140,804.63	163.4%
521 Law Enforcement				
521 20 31 000 Office & Operating Police	250.00	250.00	0.00	100.0%
521 20 40 002 I-Com Dispatch - Police	43,470.15	45,000.00	1,529.85	103.5%
521 20 41 000 Prof Services - Police	478,272.00	488,000.00	9,728.00	102.0% 3% increase

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 6

001 General Fund Expenditures	2023	2024	Difference	Remarks
521 Law Enforcement	521,992.15	533,250.00	11,257.85	102.2%
522 Fire Control				
522 20 40 000 Fire Dist 5 Contract - Fire	6,400.00	6,400.00	0.00	100.0%
522 20 40 001 Fire Protection - Property Taxes	20.00	0.00	(20.00)	0.0%
522 Fire Control	6,420.00	6,400.00	(20.00)	99.7%
525 Disaster Services				
525 60 10 000 Salaries - Emer Mgmt Svcs	7,950.00	9,000.00	1,050.00	113.2%
525 60 20 000 Benefits - Emergency Mgmt Svcs	1,979.69	728.00	(1,251.69)	36.8% 3% COLA
525 60 31 000 Office/oper Supplies-Emer Svcs	4,000.00	4,000.00	0.00	100.0% Training, Welcome packets, forms, drill supplies
525 60 31 001 Equipment NET	1,250.00	3,000.00	1,750.00	240.0% NET radio, laptop
525 60 40 000 Prof Svcs-Emer Mgmt Svcs	500.00	0.00	(500.00)	0.0%
525 Disaster Services	15,679.69	16,728.00	1,048.31	106.7%
539 Irrigation And Reclamation				
539 00 42 000 Communications - PW	0.00	0.00	0.00	0.0%
539 00 44 000 Advertising PW	0.00	0.00	0.00	0.0%
539 Irrigation And Reclamation	0.00	0.00	0.00	0.0%
554 Environmental Services				
554 90 49 000 Environmental Services - Miscellaneous	0.00	5,000.00	5,000.00	0.0% Earthday, Spring Clean Up, education, Sustainability Fair, special project
554 Environmental Services	0.00	5,000.00	5,000.00	0.0%
558 Planning & Community Devel				
558 50 10 000 Salaries Bldg	71,842.35	93,812.00	21,969.65	130.6% 3% COLA
558 60 10 000 Salaries - Plan	159,335.36	136,439.00	(22,896.36)	85.6% 3% COLA

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 7

001 General Fund		2023	2024	Difference	Remarks
Expenditures					
558 Planning & Community Devel					
010 Wages		231,177.71	230,251.00	(926.71)	99.6%
558 50 20 000 Benefits - Bldg		33,086.80	37,987.00	4,900.20	114.8% 3% COLA
558 60 20 000 Benefits - Plan		69,400.76	54,100.00	(15,300.76)	78.0% 3% COLA
020 Benefits		102,487.56	92,087.00	(10,400.56)	89.9%
558 50 31 000 Office & Operating Bldg		400.00	600.00	200.00	150.0%
558 60 31 000 Office & Operating Plan		500.00	2,500.00	2,000.00	500.0% New Computers
030 Supplies		900.00	3,100.00	2,200.00	344.4%
558 50 41 000 Professional Services - Bldg		0.00	0.00	0.00	0.0%
558 50 42 000 Communications Bldg		500.00	500.00	0.00	100.0%
558 50 43 000 Travel Bldg		2,500.00	3,000.00	500.00	120.0%
558 50 49 000 Miscellaneous Bldg		3,000.00	3,000.00	0.00	100.0%
558 60 41 000 Prof Services - Planning		11,000.00	11,000.00	0.00	100.0%
558 60 41 001 Professional Services-Planner		10,000.00	10,000.00	0.00	100.0%
558 60 41 002 Professional Services - Hearing Examiner		10,000.00	10,000.00	0.00	100.0%
558 60 41 003 Prof Svcs - Design/Ebey's		12,000.00	12,000.00	0.00	100.0%
558 60 42 000 Communication - Plan		200.00	200.00	0.00	100.0%
558 60 43 000 Travel Plan		4,000.00	5,000.00	1,000.00	125.0%
558 60 44 000 Advertising Plan		2,000.00	3,000.00	1,000.00	150.0%
558 60 49 000 Miscellaneous - Plan		5,000.00	5,000.00	0.00	100.0%
558 70 49 000 Economic Development - Miscellaneous		8,000.00	10,000.00	2,000.00	125.0% 5K Chamber; 5K Creative District
040 Services		68,200.00	72,700.00	4,500.00	106.6%
558 Planning & Community Devel		402,765.27	398,138.00	(4,627.27)	98.9%
562 Public Health					
562 00 40 000 Health Dept Contract		500.00	600.00	100.00	120.0%
562 00 41 000 Social Services Support		7,000.00	0.00	(7,000.00)	0.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 8

001 General Fund	2023	2024	Difference	Remarks
Expenditures				
562 Public Health				
562 Public Health	7,500.00	600.00	(6,900.00)	8.0%
571 Education & Recreation				
571 00 40 000 HUB Senior Services Support - Misc.	8,200.00	12,000.00	3,800.00	146.3% Increase for rent
571 Education & Recreation	8,200.00	12,000.00	3,800.00	146.3%
573 Cultural & Community Activities				
573 90 49 000 Community/Culture Miscellaneous	12,000.00	12,000.00	0.00	100.0% 5k Museum, 5k Reserve, 2k community events
573 Cultural & Community Activities	12,000.00	12,000.00	0.00	100.0%
575 Cultural & Recreational Facilities				
575 50 31 000 Office & Operating Com Ctr	1,500.00	1,000.00	(500.00)	66.7%
575 50 31 001 Regular Maintenance & Upgrades - Rec Hall	0.00	1,000.00	1,000.00	0.0% New monitor for rec hall
575 50 32 000 Fuel - Com Ctr	1,200.00	1,200.00	0.00	100.0%
575 50 41 000 Professional Services Com Ctr	2,000.00	2,000.00	0.00	100.0%
575 50 42 000 Communication - Com Ctr	2,400.00	2,400.00	0.00	100.0%
575 50 45 000 Rentals & Leases Com Ctr	100.00	1,000.00	900.00	****%
575 50 47 000 Utilities - Com Ctr	2,200.00	2,200.00	0.00	100.0%
575 50 48 000 Repair & Maintenance - Com Ctr	3,000.00	3,000.00	0.00	100.0%
575 Cultural & Recreational Facilities	12,400.00	13,800.00	1,400.00	111.3%
576 Park Facilities				
576 80 10 000 Salaries - Parks	64,323.58	76,104.00	11,780.42	118.3% 3% COLA
576 80 12 000 Overtime - Parks	300.00	300.00	0.00	100.0%
576 80 20 000 Benefits - Parks	35,472.35	30,195.00	(5,277.35)	85.1% 3% COLA
576 80 31 000 Office & Operating Parks	8,000.00	8,000.00	0.00	100.0%
576 80 31 001 Regular Maintenance & Upgrades - Parks	3,000.00	3,000.00	0.00	100.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 9

001 General Fund	2023	2024	Difference	Remarks
Expenditures				
576 Park Facilities				
576 80 31 002 Vehicle & Equipment Maintenance	2,411.00	2,400.00	(11.00)	99.5%
576 80 32 000 Fuel - Parks	1,550.00	1,550.00	0.00	100.0%
576 80 35 000 Small Tools & Equip. - Parks	500.00	500.00	0.00	100.0%
576 80 41 000 Professional Services Parks	700.00	700.00	0.00	100.0%
576 80 45 000 Rentals & Leases - Parks	100.00	1,000.00	900.00	*****
576 80 47 000 Utilities - Parks	3,000.00	3,000.00	0.00	100.0%
576 80 48 000 Repairs & Maintenance Parks	0.00	0.00	0.00	0.0%
576 80 49 000 Miscellaneous - Parks	200.00	200.00	0.00	100.0%
576 90 31 000 Office & Operating Supplies-Community Garden	500.00	500.00	0.00	100.0%
576 Park Facilities	120,056.93	127,449.00	7,392.07	106.2%
580 Non Expenditures				
582 30 00 000 I.c.-Crime Vict/witness Prog	10.00	10.00	0.00	100.0%
582 30 00 001 Building Code Council Account	300.00	300.00	0.00	100.0%
582 30 00 002 W.s.-Emergency & Trauma Serv	0.00	30.00	30.00	0.0%
582 30 00 003 W.s.- Auto Theft Prevention	50.00	50.00	0.00	100.0%
582 30 00 004 W.S.- Traumatic Brain Injury	20.00	20.00	0.00	100.0%
582 30 00 005 W.S. General Fund 40 (PSEA)	500.00	250.00	(250.00)	50.0%
582 30 00 006 W.S. General Fund 50 (PSEA 30%)	500.00	250.00	(250.00)	50.0%
582 30 00 007 W.S. General Fund 54 (PSEA)	300.00	250.00	(50.00)	83.3%
582 30 00 008 W.S. Health & Emergency Services Acct.	0.00	0.00	0.00	0.0%
582 30 09 000 W.S.-Judicial Info System	100.00	100.00	0.00	100.0%
588 60 41 005 Sea Level Rise Grant	0.00	0.00	0.00	0.0%
589 99 99 001 Insurance Clearing	0.00	0.00	0.00	0.0%
589 99 99 002 FSA Clearing	0.00	0.00	0.00	0.0%
580 Non Expenditures	1,780.00	1,260.00	(520.00)	70.8%
597 Interfund Transfers				
597 00 00 011 Transfer TO Fund 101	18,000.00	18,000.00	0.00	100.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 10

001 General Fund Expenditures	2023	2024	Difference	Remarks
597 Interfund Transfers				
597 00 34 001 Transfer to General Capital for Projects	0.00	28,000.00	28,000.00	0.0%
597 Interfund Transfers	18,000.00	46,000.00	28,000.00	255.6%
999 Ending Balance				
508 30 00 001 Ending Balance Restricted	722,274.00	722,274.00	0.00	100.0%
508 50 00 001 Ending Balance - Assigned Reserve	20,000.00	20,000.00	0.00	100.0%
508 90 00 001 Ending Balance - Unassigned	2,004,672.55	1,901,988.19	(102,684.36)	94.9%
999 Ending Balance	2,746,946.55	2,644,262.19	(102,684.36)	96.3%
Fund Expenditures:	4,592,974.68	4,642,669.19	49,694.51	101.1%
Fund Excess/(Deficit):	602,583.96	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 11

005 General Managerial Fund	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 40 00 005 Estimated Beginning Balance - Committed Projects	500,070.00	500,070.00	0.00	100.0%
308 50 01 005 Assigned Beginning Balance Reserve	300,000.00	300,000.00	0.00	100.0%
308 Beginning Balances	800,070.00	800,070.00	0.00	100.0%
330 Intergovernmental Revenues				
334 03 10 500 State Grant Coastal Adaptation Strategy Department Of Ecology	0.00	96,800.00	96,800.00	0.0% \$96,800 Total (TOC pays \$0)
334 04 20 501 State Grant Climate Adaptation Element Department Of Commerce	0.00	100,000.00	100,000.00	0.0% \$100,000 Total (TOC pays \$0)
334 04 20 502 State Grant GMA 2025 Comp Plan Update Department Of Commerce	0.00	100,000.00	100,000.00	0.0% \$100,000 Total (TOC pays \$0)
330 Intergovernmental Revenues	0.00	296,800.00	296,800.00	0.0%
397 Interfund Transfers				
397 00 34 005 Transfer in from General Operations for Projects	0.00	28,000.00	28,000.00	0.0% Transfer in of General fund residual
397 Interfund Transfers	0.00	28,000.00	28,000.00	0.0%
Fund Revenues:	800,070.00	1,124,870.00	324,800.00	140.6%
Expenditures				
518 Centralized Services				
518 90 41 003 Project - Website & logo redesign	0.00	25,000.00	25,000.00	0.0% Website & logo redesign
518 90 48 004 Project - Replace tank on water truck	0.00	3,000.00	3,000.00	0.0% Replace water tank on truck
518 Centralized Services	0.00	28,000.00	28,000.00	0.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 12

005 General Managerial Fund	2023	2024	Difference	Remarks
Expenditures				
558 Planning & Community Devel				
558 60 41 501 State Grant Climate Adaptation Element Department Of Commerce	0.00	96,800.00	96,800.00	0.0% \$96,800 Total (TOC pays \$0)
558 60 41 502 State Grant GMA 2025 Comp Plan Update Department Of Commerce	0.00	100,000.00	100,000.00	0.0% \$100,000 Total (TOC pays \$0)
558 60 42 500 State Grant Coastal Adaptation Strategy Department Of Ecology	0.00	100,000.00	100,000.00	0.0% \$100,000 Total (TOC pays \$0)
558 Planning & Community Devel	0.00	296,800.00	296,800.00	0.0%
999 Ending Balance				
508 40 01 005 Committed Project - Main St Landscape Upgrades	10,000.00	10,000.00	0.00	100.0% Main St Landscape Upgrades
508 40 02 005 Committed Project - Replace Roof Town Shop	60,000.00	60,000.00	0.00	100.0% Replace Roof
508 40 03 005 Committed Project - Town Shop Repairs	10,000.00	10,000.00	0.00	100.0% Repair siding, doors, and paint
508 40 04 005 Committed Project - Town Hall Expansion	75,000.00	75,000.00	0.00	100.0% Town hall expansion
508 40 05 005 Committed Capital - Town Park Upgrades	80,000.00	80,000.00	0.00	100.0% Town Park Upgrades
508 40 06 005 Committed Capital - Potential Park Upgrades	100,000.00	100,000.00	0.00	100.0% Playground equipment, pickleball court, resurface tennis, gazebo
508 40 07 005 Committed Project - Town Hall & Archives	147,500.00	147,500.00	0.00	100.0%
508 40 08 005 Committed Capital - Rec Hall	17,570.00	17,570.00	0.00	100.0%
508 80 01 005 Committed Beginning Balance Reserve	300,000.00	300,000.00	0.00	100.0%
999 Ending Balance	800,070.00	800,070.00	0.00	100.0%
Fund Expenditures:	800,070.00	1,124,870.00	324,800.00	140.6%
Fund Excess/(Deficit):	0.00	0.00	0.00	

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 13

101 Street Fund	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 30 00 101 Estimated Beginning Balance - Restricted	115,114.48	100,000.00	(15,114.48)	86.9%
308 Beginning Balances	115,114.48	100,000.00	(15,114.48)	86.9%
330 Intergovernmental Revenues				
335 00 84 000 Capron	120,000.00	120,000.00	0.00	100.0%
336 00 71 000 Multimodal Transportation	2,555.00	0.00	(2,555.00)	0.0%
336 00 87 000 Fuel Tax (MVFT)	35,763.00	37,783.00	2,020.00	105.6%
336 00 87 001 Fuel Tax (MVA)	2,240.00	2,250.00	10.00	100.4%
330 Intergovernmental Revenues	160,558.00	160,033.00	(525.00)	99.7%
340 Charges For Goods & Services				
344 10 00 000 Road/Street Maintenance & Repair Charges	0.00	1,000.00	1,000.00	0.0%
340 Charges For Goods & Services	0.00	1,000.00	1,000.00	0.0%
360 Interest & Other Earnings				
361 11 00 101 Interest	1,000.00	0.00	(1,000.00)	0.0%
360 Interest & Other Earnings	1,000.00	0.00	(1,000.00)	0.0%
397 Interfund Transfers				
397 00 34 001 Tranfer in from General Operations for Streets	18,000.00	18,000.00	0.00	100.0% Transfer in from General funds
397 Interfund Transfers	18,000.00	18,000.00	0.00	100.0%
Fund Revenues:	294,672.48	279,033.00	(15,639.48)	94.7%
Expenditures	2023	2024	Difference	Remarks
542 Streets - Maintenance				

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 14

Expenditures	2023	2024	Difference	Remarks
101 Street Fund				
542 Streets - Maintenance				
542 30 10 000 Salaries - Roadway	32,439.63	69,028.00	36,588.37	212.8% 3% COLA
542 30 20 000 Benefits - Roadway	16,412.31	26,883.00	10,470.69	163.8% 3% COLA
542 30 31 000 Office & Operating - Roadway	6,845.00	2,000.00	(4,845.00)	29.2%
542 30 31 002 Vehicle & Equipment Maintenance	2,004.43	2,000.00	(4.43)	99.8%
542 30 32 000 Fuel - Roadway	1,100.00	1,100.00	0.00	100.0%
542 30 35 000 Roads/Streets Ordinary Maintenance - Small Tools And Minor Equipment	0.00	100.00	100.00	0.0%
542 30 41 000 Roads/Streets Ordinary Maintenance - Professional Services	0.00	1,000.00	1,000.00	0.0%
542 30 46 000 Insurance - ST	6,440.65	8,600.00	2,159.35	133.5% 4% Increase
542 30 48 000 Repair & Maintenance - Roadway	15,000.00	15,000.00	0.00	100.0%
542 30 49 000 Miscellaneous - Roadway	0.00	0.00	0.00	0.0%
542 61 31 000 Roads/Streets Ordinary Maintenance - Office & Operating Supplies	0.00	6,000.00	6,000.00	0.0%
542 61 48 000 Roads/Streets Ordinary Maintenance - Repairs & Maintenance	0.00	6,000.00	6,000.00	0.0%
542 63 47 000 Utilities - Street Lighting	25,000.00	25,000.00	0.00	100.0%
542 64 31 000 Office & Operating - Traffic	15,500.00	15,500.00	0.00	100.0%
542 64 41 000 Professional Services Traffic	0.00	0.00	0.00	0.0%
542 64 41 001 Professional Services	5,000.00	5,000.00	0.00	100.0%
542 64 49 000 Miscellaneous - Traffic	0.00	2,000.00	2,000.00	0.0%
542 65 41 000 Professional Services -Parking	0.00	500.00	500.00	0.0%
542 66 31 000 Office & Operating -Snow & Ice	1,800.00	2,000.00	200.00	111.1%
542 66 31 002 Vehicle & Equipment Maintenance	495.20	500.00	4.80	101.0%
542 66 32 000 Fuel - Snow & Ice	400.00	400.00	0.00	100.0%
542 67 40 000 Professional Services-Cleaning	1,000.00	1,000.00	0.00	100.0%
542 71 10 000 Salaries - Roadside	41,353.90	15,066.00	(26,287.90)	36.4% 3% COLA
542 71 20 000 Benefits - Roadside	22,073.59	7,385.00	(14,688.59)	33.5% 3% COLA
542 71 31 000 Roads/Streets Ordinary Maintenance - Office & Operating Supplies	0.00	2,600.00	2,600.00	0.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 15

101 Street Fund	2023	2024	Difference	Remarks
Expenditures				
542 Streets - Maintenance				
542 71 31 002 Vehicle & Equipment Maintenance	1,460.46	1,500.00	39.54	102.7%
542 71 32 000 Fuel - Roadside	1,000.00	1,000.00	0.00	100.0%
542 71 35 000 Roads/Streets Ordinary Maintenance - Small Tools And Minor Equipment	0.00	500.00	500.00	0.0%
542 Streets - Maintenance	195,325.17	217,662.00	22,336.83	111.4%
594 Capital Expenditures				
594 45 60 000 Vehicle & Equipment Replacement - Streets	9,000.00	9,000.00	0.00	100.0%
594 Capital Expenditures	9,000.00	9,000.00	0.00	100.0%
597 Interfund Transfers				
597 00 34 101 Transfer to Street Capital for Projects	0.00	32,371.00	32,371.00	0.0%
597 Interfund Transfers	0.00	32,371.00	32,371.00	0.0%
999 Ending Balance				
508 30 00 101 Ending Balance Restricted	100,000.00	20,000.00	(80,000.00)	20.0%
999 Ending Balance	100,000.00	20,000.00	(80,000.00)	20.0%
Fund Expenditures:	304,325.17	279,033.00	(25,292.17)	91.7%
Fund Excess/(Deficit):	(9,652.69)	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 16

102 Street Construction Fund	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 30 00 102 Restricted Estimated Beginning Balance Vehicle	120,073.00	120,073.00	0.00	100.0%
308 30 01 102 Restricted Estimated Beginning Balance Vehicle & Equipment Maintenance	8,740.00	8,740.00	0.00	100.0%
308 30 02 102 Restricted Estimated Beginning Balance	466,987.00	607,987.00	141,000.00	130.2%
308 Beginning Balances	595,800.00	736,800.00	141,000.00	123.7%
330 Intergovernmental Revenues				
334 03 80 005 State Grant - TIB Chip Seal	0.00	182,684.00	182,684.00	0.0% \$192,299 Total (TOC pays \$9,615)
334 03 80 006 State Grant - TIB Overlay	276,555.45	323,279.00	46,723.55	116.9% \$340,293 Total (TOC pays \$17,014)
334 03 80 007 State Grant - TIB Boardwalk Sidewalk Restore	0.00	325,123.00	325,123.00	0.0% \$871,514 Total (TOC pays \$546,391)
334 03 80 101 State Grant - TIB Sidewalk	117,367.75	56,070.00	(61,297.75)	47.8% \$58,475 Total (TOC pays \$2,405)
330 Intergovernmental Revenues	393,923.20	887,156.00	493,232.80	225.2%
397 Interfund Transfers				
397 00 34 102 Transfer in from Street Operations for Projects	0.00	32,371.00	32,371.00	0.0% Transfer in of Street fund residual
397 Interfund Transfers	0.00	32,371.00	32,371.00	0.0%
Fund Revenues:	989,723.20	1,656,327.00	666,603.80	167.4%
Expenditures				
594 Capital Expenditures				
595 30 63 005 State Grant - TIB Chip Seal	149,051.00	192,299.00	43,248.00	129.0%
595 30 63 006 State Grant - TIB Overlay	291,111.00	340,293.00	49,182.00	116.9%
595 30 63 007 State Grant - TIB Boardwalk Sidewalk Restore	0.00	871,514.00	871,514.00	0.0%
595 30 63 101 State Grant - TIB Sidewalk	123,545.00	58,475.00	(65,070.00)	47.3%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 17

102 Street Construction Fund	2023	2024	Difference	Remarks
Expenditures				
594 Capital Expenditures				
594 Capital Expenditures	563,707.00	1,462,581.00	898,874.00	259.5%
999 Ending Balance				
508 30 00 102 Restricted Estimated Beginning Balance Vehicle	120,073.00	120,073.00	0.00	100.0%
508 30 01 102 Restricted Estimated Beginning Balance Vehicle & Equipment Maintenance	8,740.00	8,740.00	0.00	100.0%
508 30 02 102 Restricted Estimated Beginning Balance	466,987.00	64,933.00	(402,054.00)	13.9%
999 Ending Balance	595,800.00	193,746.00	(402,054.00)	32.5%
Fund Expenditures:	1,159,507.00	1,656,327.00	496,820.00	142.8%
Fund Excess/(Deficit):	(169,783.80)	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 18

104 Hotel/motel Tax Fund	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 30 00 104 Estimated Beginning Balance - Restricted	85,394.00	41,387.00	(44,007.00)	48.5%
308 Beginning Balances	85,394.00	41,387.00	(44,007.00)	48.5%
310 Taxes				
313 31 00 000 Hotel/Motel Lodging	30,000.00	33,000.00	3,000.00	110.0%
313 31 01 000 Hotel/Motel Stadium (Special 2%)	30,000.00	33,000.00	3,000.00	110.0%
310 Taxes	60,000.00	66,000.00	6,000.00	110.0%
360 Interest & Other Earnings				
361 11 00 104 Interest	100.00	0.00	(100.00)	0.0%
360 Interest & Other Earnings	100.00	0.00	(100.00)	0.0%
Fund Revenues:	145,494.00	107,387.00	(38,107.00)	73.8%
Expenditures	2023	2024	Difference	Remarks
557 Community Services				
557 30 31 000 Office & Operating	10,000.00	5,000.00	(5,000.00)	50.0% Way finding signs
557 30 49 001 Contracts - Tourism (Special 2%)	30,912.76	54,000.00	23,087.24	174.7%
557 30 49 002 Intergov. Agreement/serv.	30,000.00	30,000.00	0.00	100.0%
557 Community Services	70,912.76	89,000.00	18,087.24	125.5%
999 Ending Balance				
508 30 00 104 Ending Balance Restricted	41,387.00	18,387.00	(23,000.00)	44.4%
999 Ending Balance	41,387.00	18,387.00	(23,000.00)	44.4%
Fund Expenditures:	112,299.76	107,387.00	(4,912.76)	95.6%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 19

104 Hotel/motel Tax Fund

Fund Excess/(Deficit): 33,194.24 0.00

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 20

105 Capital Improvement Fund	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 30 01 105 Estimated Beginning Balance - Restricted	0.00	280,000.00	280,000.00	0.0%
308 Beginning Balances	0.00	280,000.00	280,000.00	0.0%
310 Taxes				
318 34 00 105 Real Estate Excise Tax-1st 1/4	50,000.00	50,000.00	0.00	100.0%
318 35 00 105 Real Estate Excise Tax-2nd 1/4	50,000.00	50,000.00	0.00	100.0%
310 Taxes	100,000.00	100,000.00	0.00	100.0%
360 Interest & Other Earnings				
361 11 00 105 Investment Interest	3,000.00	3,000.00	0.00	100.0%
360 Interest & Other Earnings	3,000.00	3,000.00	0.00	100.0%
Fund Revenues:	103,000.00	383,000.00	280,000.00	371.8%
Expenditures	2023	2024	Difference	Remarks
999 Ending Balance				
508 30 01 105 Ending Balance - Restricted	280,000.00	383,000.00	103,000.00	136.8%
999 Ending Balance	280,000.00	383,000.00	103,000.00	136.8%
Fund Expenditures:	280,000.00	383,000.00	103,000.00	136.8%
Fund Excess/(Deficit):	(177,000.00)	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 21

107 Harbor Improvements	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 50 00 107 Estimated Beginning Balance - Assigned	48,000.00	48,000.00	0.00	100.0%
308 Beginning Balances	48,000.00	48,000.00	0.00	100.0%
330 Intergovernmental Revenues				
336 02 35 000 Harbor Leases	4,834.43	4,900.00	65.57	101.4%
330 Intergovernmental Revenues	4,834.43	4,900.00	65.57	101.4%
360 Interest & Other Earnings				
361 11 00 107 Interest	154.43	155.00	0.57	100.4%
360 Interest & Other Earnings	154.43	155.00	0.57	100.4%
Fund Revenues:	52,988.86	53,055.00	66.14	100.1%
Expenditures	2023	2024	Difference	Remarks
999 Ending Balance				
508 50 00 107 Ending Balance - Assigned	53,055.00	53,055.00	0.00	100.0% Boat Launch Repairs
999 Ending Balance	53,055.00	53,055.00	0.00	100.0%
Fund Expenditures:	53,055.00	53,055.00	0.00	100.0%
Fund Excess/(Deficit):	(66.14)	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 22

	2023	2024	Difference	
109 Park Impact Fee Fund				
Revenues				Remarks
308 Beginning Balances				
308 30 00 109 Estimated Beginning Balance - Restricted	799.00	799.00	0.00	100.0%
308 Beginning Balances	799.00	799.00	0.00	100.0%
Fund Revenues:	799.00	799.00	0.00	100.0%
Expenditures	2023	2024	Difference	Remarks
999 Ending Balance				
508 30 00 109 Ending Balance Restricted	799.00	799.00	0.00	100.0%
999 Ending Balance	799.00	799.00	0.00	100.0%
Fund Expenditures:	799.00	799.00	0.00	100.0%
Fund Excess/(Deficit):	0.00	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 23

410 Water Utility	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 50 00 410 Estimated Beginning Balance - Assigned	100,000.00	100,000.00	0.00	100.0%
308 Beginning Balances	100,000.00	100,000.00	0.00	100.0%
330 Intergovernmental Revenues				
331 12 00 000 Navy O&M - Reimbursement	175,000.00	397,000.00	222,000.00	226.9%
330 Intergovernmental Revenues	175,000.00	397,000.00	222,000.00	226.9%
340 Charges For Goods & Services				
343 40 00 000 Water - Miscellaneous	0.00	500.00	500.00	0.0%
343 40 00 014 Water Inspection	100.00	200.00	100.00	200.0%
343 40 00 024 Water Service	1,162,495.00	1,200,000.00	37,505.00	103.2%
343 40 00 034 Water Meter Sales	2,000.00	3,000.00	1,000.00	150.0%
343 40 00 410 Water Hook-up Fees	18,900.00	40,000.00	21,100.00	211.6%
340 Charges For Goods & Services	1,183,495.00	1,243,700.00	60,205.00	105.1%
350 Fines & Penalties				
359 90 00 410 Water Late Fees	0.00	6,000.00	6,000.00	0.0%
350 Fines & Penalties	0.00	6,000.00	6,000.00	0.0%
360 Interest & Other Earnings				
361 11 00 410 Interest - Water	6,480.00	6,480.00	0.00	100.0%
369 00 00 000 Miscellaneous Capital Income	15,000.00	0.00	(15,000.00)	0.0%
360 Interest & Other Earnings	21,480.00	6,480.00	(15,000.00)	30.2%
Fund Revenues:	1,479,975.00	1,753,180.00	273,205.00	118.5%
Expenditures	2023	2024	Difference	Remarks
534 Water Utilities				

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 24

Expenditures	2023	2024	Difference	Remarks
410 Water Utility				
534 Water Utilities				
534 00 10 000 Salary	250,258.37	171,348.00	(78,910.37)	68.5% 3% COLA
534 00 10 001 Navy Water Utilities - Salary	0.00	97,137.00	97,137.00	0.0% 3% COLA
534 00 12 000 Overtime	1,300.00	1,400.00	100.00	107.7%
534 00 20 000 Benefits - Water	122,850.53	73,019.00	(49,831.53)	59.4% 3% COLA
534 00 20 001 Navy Water Utilities - Benefits	0.00	39,677.00	39,677.00	0.0% 3% COLA
534 00 31 000 Navy O&M - Supplies	9,900.00	10,000.00	100.00	101.0%
534 00 31 001 Regular Maintenance & Upgrades	59,000.00	25,000.00	(34,000.00)	42.4%
534 00 31 002 Vehicles & Equipment Maintenance	5,270.51	5,000.00	(270.51)	94.9%
534 00 31 410 Water - Office & Operating Fuel - Water	2,000.00	20,000.00	18,000.00	*****%
534 00 32 000 Fuel - Water	6,000.00	6,000.00	0.00	100.0%
534 00 32 410 Navy O&M - Fuel	0.00	1,000.00	1,000.00	0.0%
534 00 34 001 Small Meter Replacement	40,000.00	40,000.00	0.00	100.0%
534 00 34 002 Large Meter Replacement	13,000.00	13,000.00	0.00	100.0%
534 00 35 091 Water - Small Tools & Equipment	1,075.00	2,500.00	1,425.00	232.6%
534 00 40 001 Water Excise Tax	75,899.30	75,899.30	0.00	100.0%
534 00 40 002 Utility Tax	69,749.70	69,749.70	0.00	100.0%
534 00 41 000 Water - Professional Services	7,000.00	20,000.00	13,000.00	285.7%
534 00 41 410 Navy O&M - Professional Services	140,000.00	140,000.00	0.00	100.0%
534 00 42 000 Communication - Water	4,000.00	4,000.00	0.00	100.0%
534 00 42 410 Navy O&M Contract - Communication	2,250.00	2,500.00	250.00	111.1%
534 00 43 000 Water Utilities - Travel	0.00	775.00	775.00	0.0%
534 00 44 000 Advertising	100.00	200.00	100.00	200.0%
534 00 45 000 Rentals & Leases	100.00	2,000.00	1,900.00	*****%
534 00 46 000 Insurance - Water	18,089.84	26,000.00	7,910.16	143.7%
534 00 47 000 Utilities - Water	80,000.00	60,000.00	(20,000.00)	75.0%
534 00 48 000 Repairs & Maintenance	15,000.00	15,000.00	0.00	100.0%
534 00 49 000 Water - Misc. Service	5,000.00	5,000.00	0.00	100.0%
534 00 49 099 Clothing Reimbursement - Water	0.00	1,600.00	1,600.00	0.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 25

410 Water Utility Expenditures	2023	2024	Difference	Remarks
534 Water Utilities				
534 Water Utilities	927,843.25	927,805.00	(38.25)	100.0%
591 Debt Service				
591 34 70 410 2016 USDA Bond Principal (Matures 2055)	5,375.00	5,375.00	0.00	100.0%
592 34 80 000 2016 USDA Bond Interest (Matures 2055)	9,689.00	9,689.00	0.00	100.0%
591 Debt Service	15,064.00	15,064.00	0.00	100.0%
597 Interfund Transfers				
597 00 34 410 Transfer to Water Capital for Projects	0.00	710,311.00	710,311.00	0.0% Transfer of residual to water capital
597 Interfund Transfers	0.00	710,311.00	710,311.00	0.0%
999 Ending Balance				
508 50 00 410 Ending Balance - Assigned	100,000.00	100,000.00	0.00	100.0%
999 Ending Balance	100,000.00	100,000.00	0.00	100.0%
Fund Expenditures:	1,042,907.25	1,753,180.00	710,272.75	168.1%
Fund Excess/(Deficit):	437,067.75	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 26

411 Water Managerial Fund	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 30 00 411 Estimated Beginning Balance - Restricted	15,065.00	15,065.00	0.00	100.0%
308 40 00 411 Committed Capital - Projects	1,306,846.00	1,306,846.00	0.00	100.0%
308 40 01 411 Committed Capital - Vehicle Replacement	66,526.00	66,526.00	0.00	100.0%
308 40 02 411 Committed Balance for Emergency Repairs	200,000.00	200,000.00	0.00	100.0%
308 Beginning Balances	1,588,437.00	1,588,437.00	0.00	100.0%
330 Intergovernmental Revenues				
334 04 20 001 State Grant - Turbine Generator - Department Of Commerce	0.00	67,500.00	67,500.00	0.0% \$90,000 Total (TOC pays \$22,500)
330 Intergovernmental Revenues	0.00	67,500.00	67,500.00	0.0%
397 Interfund Transfers				
397 00 34 411 Transfer in from Water Operations for Projects	0.00	710,311.00	710,311.00	0.0% Transfer in of Water fund residual
397 Interfund Transfers	0.00	710,311.00	710,311.00	0.0%
Fund Revenues:	1,588,437.00	2,366,248.00	777,811.00	149.0%
Expenditures				
518 Centralized Services				
518 10 31 411 Project - GIS Mapping	25,000.00	12,500.00	(12,500.00)	50.0%
518 Centralized Services	25,000.00	12,500.00	(12,500.00)	50.0%
594 Capital Expenditures				
594 34 60 001 Capital - New Chlorine Generator	10,000.00	10,000.00	0.00	100.0%
594 34 60 004 Capital - Project New Well	150,000.00	180,000.00	30,000.00	120.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 27

411 Water Managerial Fund	2023	2024	Difference	Remarks
Expenditures				
594 Capital Expenditures				
594 34 60 005 Capital - General Telemetry Upgrade/Maintenance	160,000.00	160,000.00	0.00	100.0%
594 34 60 006 Capital - Meter Read Upgrade AMI	0.00	50,000.00	50,000.00	0.0%
594 34 60 007 Capital - U/G Locate Equipment	20,000.00	20,000.00	0.00	100.0%
594 34 60 008 Capital - Leak Detection Analysis	15,000.00	15,000.00	0.00	100.0%
594 34 60 009 State Grant - Turbine Generator - Department Of Commerce	90,000.00	90,000.00	0.00	100.0%
594 34 60 010 Capital - New raw water line	0.00	10,000.00	10,000.00	0.0% New well to plant
594 Capital Expenditures	445,000.00	535,000.00	90,000.00	120.2%
999 Ending Balance				
508 30 01 411 Ending Debt Services - Required Reserve	15,065.00	15,065.00	0.00	100.0% 2015 Madrona In-town Waterline - Matures 2055
508 40 01 411 Committed Capital - Vehicle Replacement	66,526.00	94,600.00	28,074.00	142.2%
508 40 02 411 Committed Capital - Emergency Repairs	200,000.00	200,000.00	0.00	100.0%
508 40 03 411 Committed Capital - In-Town Replacements	200,000.00	200,000.00	0.00	100.0%
508 40 04 411 Committed Capital - In-Town Expansions	50,000.00	50,000.00	0.00	100.0%
508 40 05 411 Committed Capital - Out-Town Expansions	100,000.00	100,000.00	0.00	100.0%
508 40 06 411 Committed Capital - Out-Town Replacements	100,000.00	302,237.00	202,237.00	302.2%
508 40 07 411 Committed Capital - WTP Basement Piping	5,000.00	5,000.00	0.00	100.0%
508 50 00 411 Estimated Assigned Ending Balance - Future Projects	0.00	851,846.00	851,846.00	0.0%
999 Ending Balance	736,591.00	1,818,748.00	1,082,157.00	246.9%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 28

411 Water Managerial Fund	2023	2024	Difference	Remarks
Expenditures				
Fund Expenditures:	1,206,591.00	2,366,248.00	1,159,657.00	196.1%
Fund Excess/(Deficit):	381,846.00	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 29

Revenues	2023	2024	Difference	Remarks
420 Utilities Sewer				
308 Beginning Balances				
308 30 00 420 Estimated Beginning Balance - Restricted	121,574.00	121,574.00	0.00	100.0%
308 90 01 420 Estimated Beginning Balance - Unassigned	268,198.00	268,198.00	0.00	100.0%
308 Beginning Balances	389,772.00	389,772.00	0.00	100.0%
340 Charges For Goods & Services				
343 50 00 014 Sewer Hookup	5,800.00	20,000.00	14,200.00	344.8%
343 50 00 024 Sewer Service	930,349.00	850,000.00	(80,349.00)	91.4%
343 50 00 420 Sewer Inspection	100.00	400.00	300.00	400.0%
340 Charges For Goods & Services	936,249.00	870,400.00	(65,849.00)	93.0%
360 Interest & Other Earnings				
361 11 00 420 Interest	4,329.00	4,329.00	0.00	100.0%
360 Interest & Other Earnings	4,329.00	4,329.00	0.00	100.0%
Fund Revenues:	1,330,350.00	1,264,501.00	(65,849.00)	95.1%
Expenditures				
535 Sewer				
535 00 10 000 Salary	185,396.56	162,906.00	(22,490.56)	87.9% 3% COLA
535 00 12 000 Overtime	3,000.00	77,237.00	74,237.00	*****%
535 00 20 000 Benefits - Sewer	93,945.44	69,367.00	(24,578.44)	73.8% 3% COLA
535 00 31 000 Sewer - Office & Operating	2,000.00	2,000.00	0.00	100.0%
535 00 31 001 Routine Pump Replacement	0.00	12,000.00	12,000.00	0.0%
535 00 31 002 Vehicle & Equipment	4,000.00	4,000.00	0.00	100.0%
Maintenance				
535 00 31 091 Sewer - Office & Operating - Public Works	1,000.00	25,000.00	24,000.00	*****%
535 00 31 092 Sewer - Office & Operating - Utilities	25,000.00	0.00	(25,000.00)	0.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 30

Expenditures	2023	2024	Difference	Remarks
420 Utilities Sewer				
535 Sewer				
535 00 32 000 Fuel - Sewer	3,500.00	3,500.00	0.00	100.0%
535 00 35 092 Sewer - Small Tools & Equipment	1,000.00	1,500.00	500.00	150.0%
- Utilities				
535 00 40 001 Sewer Excise Tax	27,001.71	27,001.71	0.00	100.0%
535 00 40 002 Sewer - B&O Tax	0.00	0.00	0.00	0.0%
535 00 41 000 Sewer - Professional Services	10,000.00	20,000.00	10,000.00	200.0%
535 00 41 091 Sewer - Professional Services -	0.00	0.00	0.00	0.0%
Public Works				
535 00 41 092 Sewer - Professional Services -	4,400.00	0.00	(4,400.00)	0.0%
Utilities				
535 00 42 000 Communication - Sewer	6,500.00	6,500.00	0.00	100.0%
535 00 43 092 Travel and Training - Sewer	0.00	500.00	500.00	0.0%
535 00 44 000 Advertising	100.00	150.00	50.00	150.0%
535 00 46 000 Insurance - Sewer	17,753.80	26,000.00	8,246.20	146.4%
535 00 47 000 Utilities - Sewer	35,000.00	35,000.00	0.00	100.0%
535 00 47 004 Solid Waste Disposal	500.00	500.00	0.00	100.0%
535 00 47 005 Biosolid Disposal - Sewer	66,000.00	50,000.00	(16,000.00)	75.8%
535 00 47 006 Biosolids Shipping - Sewer	30,000.00	30,000.00	0.00	100.0%
535 00 48 000 Sewer - Repairs & Maintenance	2,000.00	2,000.00	0.00	100.0%
535 00 49 000 Sewer - Misc. Service	4,500.00	4,500.00	0.00	100.0%
535 00 49 092 Sewer - Misc. Service - Utilities	0.00	0.00	0.00	0.0%
535 00 49 099 Clothing Reimbursement - Sewer	1,500.00	1,000.00	(500.00)	66.7%
535 Sewer	524,097.51	560,661.71	36,564.20	107.0%
591 Debt Service				
591 35 70 000 2002 DOE Loan (Matures 2025)	92,824.00	92,824.00	0.00	100.0%
591 35 70 420 2016 USDA Bond Principal (Matures 2057)	9,172.90	9,500.00	327.10	103.6%
592 35 80 000 2016 USDA Bond - Interest (Matures 2057)	15,517.18	15,500.00	(17.18)	99.9%
591 Debt Service	117,514.08	117,824.00	309.92	100.3%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 31

	2023	2024	Difference	Remarks
420 Utilities Sewer Expenditures				
597 Interfund Transfers				
597 00 34 420 Transfer to Sewer Capital for Projects	0.00	196,243.29	196,243.29	0.0%
597 Interfund Transfers	<u>0.00</u>	<u>196,243.29</u>	<u>196,243.29</u>	<u>0.0%</u>
999 Ending Balance				
508 30 00 420 Ending Balance Restricted - Required Reserve	121,574.00	121,574.00	0.00	100.0%
508 90 01 420 Ending Balance Unassigned	268,198.00	268,198.00	0.00	100.0%
999 Ending Balance	<u>389,772.00</u>	<u>389,772.00</u>	<u>0.00</u>	<u>100.0%</u>
Fund Expenditures:	<u>1,031,383.59</u>	<u>1,264,501.00</u>	<u>233,117.41</u>	<u>122.6%</u>
Fund Excess/(Deficit):	<u>298,966.41</u>	<u>0.00</u>		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 32

421 Sewer Managerial Fund	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 40 00 421 Committed Capital - Projects	0.00	176,228.00	176,228.00	0.0%
308 40 01 421 Committed Capital - Future Sewer Line Replacement/Repair	0.00	300,000.00	300,000.00	0.0%
308 50 00 421 Assigned Balance - Emergency Repairs	0.00	100,000.00	100,000.00	0.0%
308 Beginning Balances	0.00	576,228.00	576,228.00	0.0%
330 Intergovernmental Revenues				
334 03 10 001 State Grant - Nutrient Optimization Strategy - Department Of Ecology	0.00	170,000.00	170,000.00	0.0% \$170,000 Total (TOC pays \$0)
334 04 20 002 State Grant - Upgrade Blowers - Department Of Commerce	22,500.00	22,500.00	0.00	100.0% \$30,000 Total (TOC pays \$7,500)
334 04 90 001 State Grant - Reclaimed Water - Department Of Health	0.00	165,000.00	165,000.00	0.0% \$220,000 Total (TOC pays \$55,000)
330 Intergovernmental Revenues	22,500.00	357,500.00	335,000.00	*****%
397 Interfund Transfers				
397 00 34 421 Transfer in from Sewer Operations for Projects	0.00	196,243.29	196,243.29	0.0% Transfer in of Sewer fund residual
397 Interfund Transfers	0.00	196,243.29	196,243.29	0.0%
Fund Revenues:	22,500.00	1,129,971.29	1,107,471.29	*****%
Expenditures				
518 Centralized Services				
518 10 31 003 Project - Odor Control Project	8,000.00	12,000.00	4,000.00	150.0%
518 10 31 004 Project - Telemetry	160,000.00	160,000.00	0.00	100.0%
518 10 31 005 Project - GIS Mapping	25,000.00	12,500.00	(12,500.00)	50.0%
518 Centralized Services	193,000.00	184,500.00	(8,500.00)	95.6%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 33

421 Sewer Managerial Fund	2023	2024	Difference	Remarks
Expenditures				
594 Capital Expenditures				
594 34 60 015 State Grant - Nutrient Optimization Strategy - Department Of Ecology	0.00	170,000.00	170,000.00	0.0%
594 34 60 016 State Grant - Reclaimed Water - Department Of Health	0.00	220,000.00	220,000.00	0.0%
594 35 60 090 Capital - New Lift Station on Wilkes	42,500.00	42,500.00	0.00	100.0%
594 35 60 092 State Grant - Upgrade Blowers - Department Of Commerce	30,000.00	30,000.00	0.00	100.0%
594 35 60 093 Capital - Building Modifications	20,000.00	20,000.00	0.00	100.0%
594 35 60 094 Capital - Effluent Turbiting	15,000.00	15,000.00	0.00	100.0%
594 35 60 095 Capital - New Lift Station	10,000.00	10,000.00	0.00	100.0%
594 35 60 097 Capital - Move Forced Main Line	100,000.00	100,000.00	0.00	100.0% Forced main line move front st to 8th and Center
594 35 60 098 Capital - System Rehabilitation for I&I	10,000.00	20,000.00	10,000.00	200.0%
594 Capital Expenditures	227,500.00	627,500.00	400,000.00	275.8%
999 Ending Balance				
508 40 00 421 Committed Balances for projects	176,228.00	128,423.29	(47,804.71)	72.9%
508 40 01 421 Committed Capital - Future Sewer Line Replacement/Repair	300,000.00	89,548.00	(210,452.00)	29.8%
508 50 00 421 Assigned Balance - Emergency Repairs	100,000.00	100,000.00	0.00	100.0%
999 Ending Balance	576,228.00	317,971.29	(258,256.71)	55.2%
Fund Expenditures:	996,728.00	1,129,971.29	133,243.29	113.4%
Fund Excess/(Deficit):	(974,228.00)	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 34

Revenues	2023	2024	Difference	Remarks
430 Storm Water Utility				
308 Beginning Balances				
308 50 00 430 Estimated Beginning Balance - Assigned	20,000.00	20,000.00	0.00	100.0%
308 90 01 430 Estimated Beginning Balance - Unassigned	176,710.00	176,710.00	0.00	100.0%
308 Beginning Balances	196,710.00	196,710.00	0.00	100.0%
340 Charges For Goods & Services				
343 10 00 024 Storm Water - Service	166,219.00	178,386.00	12,167.00	107.3%
340 Charges For Goods & Services	166,219.00	178,386.00	12,167.00	107.3%
360 Interest & Other Earnings				
361 11 00 430 Interest	2,633.00	0.00	(2,633.00)	0.0%
360 Interest & Other Earnings	2,633.00	0.00	(2,633.00)	0.0%
Fund Revenues:	365,562.00	375,096.00	9,534.00	102.6%
Expenditures				
531 Storm Water Services				
531 00 10 000 Salary	42,329.54	69,323.00	26,993.46	163.8% 3% COLA
531 00 20 000 Benefits	22,285.41	29,285.00	6,999.59	131.4% 3% COLA
531 00 31 000 Storm Water - Office & Operating	1,600.00	2,700.00	1,100.00	168.8% Combination of 2 BARS accts
531 00 31 002 Vehicle & Equipment Maintenance	3,799.70	3,500.00	(299.70)	92.1%
531 00 32 000 Fuel - Stormwater	665.00	1,000.00	335.00	150.4%
531 00 40 001 Stormwater Excise Tax	6,402.76	6,402.76	0.00	100.0%
531 00 41 000 Storm Water - Professional Service	10,000.00	10,000.00	0.00	100.0%
531 00 42 000 Communication - Storm Water	100.00	150.00	50.00	150.0%
531 00 46 000 Insurance - Storm Water	3,864.39	4,800.00	935.61	124.2%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 35

Expenditures	2023	2024	Difference	Remarks
430 Storm Water Utility				
531 Storm Water Services				
531 00 48 000 Storm Drainage - Repairs & Maintenance	0.00	2,500.00	2,500.00	0.0%
531 Storm Water Services	91,046.80	129,660.76	38,613.96	142.4%
597 Interfund Transfers				
597 00 34 430 Transfer to Storm Capital for Projects	0.00	48,725.24	48,725.24	0.0%
597 Interfund Transfers	0.00	48,725.24	48,725.24	0.0%
999 Ending Balance				
508 50 00 430 Estimated Balance - Assigned	20,000.00	20,000.00	0.00	100.0%
508 91 05 430 Estimated Balance - Unassigned	176,710.00	176,710.00	0.00	100.0%
999 Ending Balance	196,710.00	196,710.00	0.00	100.0%
Fund Expenditures:	287,756.80	375,096.00	87,339.20	130.4%
Fund Excess/(Deficit):	77,805.20	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 36

431 Storm Managerial Fund	2023	2024	Difference	Remarks
Revenues				
308 Beginning Balances				
308 40 01 431 Committed Balance - Projects	227,113.00	227,113.00	0.00	100.0%
308 40 02 431 Committed Balance - Emergency Repairs	50,000.00	50,000.00	0.00	100.0%
308 40 03 431 Committed Balance - Vehicle Replacement	47,808.00	47,808.00	8.00	100.0%
308 Beginning Balances	324,913.00	324,921.00	8.00	100.0%
397 Interfund Transfers				
397 00 34 431 Transfer in from Storm Operations for Projects	0.00	48,725.24	48,725.24	0.0% Transfer in of Storm fund residual
397 Interfund Transfers	0.00	48,725.24	48,725.24	0.0%
Fund Revenues:	324,913.00	373,646.24	48,733.24	115.0%
Expenditures	2023	2024	Difference	Remarks
594 Capital Expenditures				
594 31 60 001 Capital - Outfall Extensions, Replacement/Repair	50,000.00	50,000.00	0.00	100.0%
594 31 60 002 Vehicle & Equipment Replacement - Storm Water	14,000.00	38,942.00	24,942.00	278.2%
594 31 60 003 Capital - Culvert Replacement	5,000.00	10,000.00	5,000.00	200.0%
594 31 60 004 Capital - Storm Improvement	0.00	23,000.00	23,000.00	0.0% Engineering and surveying
594 31 60 005 Capital - Main St Improvements	0.00	25,000.00	25,000.00	0.0%
594 31 64 430 Capital Projects	103,000.00	0.00	(103,000.00)	0.0%
594 Capital Expenditures	172,000.00	146,942.00	(25,058.00)	85.4%
999 Ending Balance				
508 40 01 431 Committed Balance for Projects	227,113.00	128,896.24	(98,216.76)	56.8%
508 40 02 431 Committed Balance for Emergency Repairs	50,000.00	50,000.00	0.00	100.0%

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023
Page: 37

431 Storm Managerial Fund	2023	2024	Difference	Remarks
Expenditures				
999 Ending Balance				
508 40 03 431 Committed Balance for Vehicle Replacement	47,808.00	47,808.00	0.00	100.0%
999 Ending Balance	324,921.00	226,704.24	(98,216.76)	69.8%
Fund Expenditures:	496,921.00	373,646.24	(123,274.76)	75.2%
Fund Excess/(Deficit):	(172,008.00)	0.00		

2024 PROPOSED BUDGET CHANGES

Town of Coupeville

Time: 07:56:05 Date: 11/21/2023

Fund Totals

Page: 38

Fund	Revenues			Expenditures		
	2023	2024	Difference	2023	2024	Difference
001 General Fund	5,195,558.64	4,642,669.19	(552,889.45)	4,592,974.68	4,642,669.19	49,694.51
005 General Managerial Fund	800,070.00	1,124,870.00	324,800.00	800,070.00	1,124,870.00	324,800.00
101 Street Fund	294,672.48	279,033.00	(15,639.48)	304,325.17	279,033.00	(25,292.17)
102 Street Construction Fund	989,723.20	1,656,327.00	666,603.80	1,159,507.00	1,656,327.00	496,820.00
104 Hotel/motel Tax Fund	145,494.00	107,387.00	(38,107.00)	112,299.76	107,387.00	(4,912.76)
105 Capital Improvement Fund	103,000.00	383,000.00	280,000.00	280,000.00	383,000.00	103,000.00
107 Harbor Improvements	52,988.86	53,055.00	66.14	53,055.00	53,055.00	0.00
109 Park Impact Fee Fund	799.00	799.00	0.00	799.00	799.00	0.00
410 Water Utility	1,479,975.00	1,753,180.00	273,205.00	1,042,907.25	1,753,180.00	710,272.75
411 Water Managerial Fund	1,588,437.00	2,366,248.00	777,811.00	1,206,591.00	2,366,248.00	1,159,657.00
420 Utilities Sewer	1,330,350.00	1,264,501.00	(65,849.00)	1,031,383.59	1,264,501.00	233,117.41
421 Sewer Managerial Fund	22,500.00	1,129,971.29	1,107,471.29	996,728.00	1,129,971.29	133,243.29
430 Storm Water Utility	365,562.00	375,096.00	9,534.00	287,756.80	375,096.00	87,339.20
431 Storm Managerial Fund	324,913.00	373,646.24	48,733.24	496,921.00	373,646.24	(123,274.76)
Excess/(Deficit):	12,694,043.18	15,509,782.72	2,815,739.54	12,365,318.25	15,509,782.72	3,144,464.47
			122.2%			125.4%