Committee of the Whole Agenda
February 25, 2025
5:30 PM

CITY ADMINISTRATOR
ROBERT OMANS

CITY CLERK
DEBBIE LEE

FINANCE DIRECTOR
ROBIN NEWCOMB

PUBLIC WORKS DIRECTOR
MATHEW BAILEY

POLICE CHIEF
RICH ALBO

FIRE CHIEF
ED MILLS

PLANNER

119 W FIRST STREET
CLE ELUM, WA 98922

MAYOR
MATTHEW LUNDH

MAYOR PRO TEM
STEVEN HARPER

CITY COUNCIL
CASSIDY BUECHLE-CURTIS
KEN RATLIFF
BETH WILLIAMS
JERRED WEIS
STEVEN COOK
AUDREY MALEK

CITY ATTORNEY
ALEXANDRA KENYON

Join Virtually with Zoom: https://zoom.us/j/7573184018?pwd=dERndjBJVC9GdVQ1d2ISRExwZFhXZz09
Meeting ID: 757 318 4018 Passcode: 98922

Join by Phone: 1-(253)215-8782, Meeting ID: 757 318 4018, Passcode:98922
TextMyGov **Receive city text alert notifications: text CLEELUM to 91896**

DISCLAIMER: The City does not guarantee that virtual or telephonic access to the City Council meeting will be available and the City does not warrant audio quality. Attendees are encouraged to attend in-person.

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1. **Call to Order, Pledge of Allegiance, and Roll Call**
2. **New Business**
   a. Quarter 1-4 2024 Final Budget Report - Finance Director, Robin Newcomb
3. **Other Committee Comments**
4. **Adjourn**

Upcoming Meetings:
Regular Council Meeting: February 25, 2025 @ 6:00 p.m.
General Government Committee Meeting: February 26, 2025 @ 8:30 a.m.
Coal Mines Trail Commission Meeting: March 3, 2025 @ 6:00 p.m.
Planning Commission Meeting: March 4, 2025 @ 6:00 p.m.
Public Works & Community Development Committee Meeting: March 5, 2025 @ 12:00 p.m.
Lodging Tax & Events Committee Meeting: March 12, 2025 @ 8:30 a.m.
Historical Preservation Commission Meeting: March 18, 2025 @ 3:00 p.m.
Public Safety & Health Committee Meeting: March 19, 2025 @ 12:00 p.m.

CITY OF CLE LUM
BUDGET SUMMARY
QUARTERS 1,2, 3 and 4, 2024

Introduction:

I'm happy to share the 2024 fourth-quarter budget analysis.

General fund revenues received to budget:

- Sales, property, utility, gambling taxes etc. – 95% but increased over $100,000 from 2023
- Licenses and permits – 86% but about the same revenue as 2023
- Intergovernmental revenues – liquor, marijuana etc. – 103%
- Charges for good and services – Roslyn police contract, cemetery sales, development fees etc.– 116%
- Fine and penalties -- 111%
- Rents, leases, donations, interest (large increase on interest revenue) etc. – 148%

Investments:

2024 2-year bond for $2,500,000, 4.25%, Annual Interest = $106,250
2023 2-year bond for $1,000,000, 4.8%, Annual Interest = $47,500

Grants:

We currently have 19 grants that are active. They are:

- DOT First Street Phase 3 Downtown Revitalization -- $5,142,454
- DOT U.S. Congressional Grant -- $1,500,000
- DOT Federal Safety Action Plan -- $172,520
- DOT First & Oakes Resurface -- $714,414
- DOT First & Hartwig Signalized Intersection -- $333,000
- Quadco Stafford Sidewalk $ SR903 Camera -- $186,610
- Quadco Park Street Pedestrian Corridor Feasibility Study -- $53,000
- FEMA Cybersecurity Planning and Training -- $26,000
- DOE Stormwater Study -- $631,655 (this is ½ loan and ½ grant)
- CDBG Stafford Avenue Corridor Project -- $1,400,000
- DNR Fire Dept. Pickup Equipment -- $12,000
- Law & Justice Police Grant for Drone -- $6,500
- TIB Complete Streets First Street Phase 3A/3B Downtown Revitalization -- $350,000
- TIB Second and Stafford Roundabout -- $704,591
- TIB First Street Phase 3 Oaks to Peoh Downtown Revitalization -- $1,000,215
- TIB Second Street Pathway Stafford to Penn -- $497,767
- TIB Complete Streets Second Street Pathway Penn to Short -- $500,000
- DOC GMA Periodic Update -- $100,000
- DOC GMA Climate Element -- $89,100

TOTAL -- $13.1 MILLION

UKC Recreation Center Fund #002:

As of December 31, 2024, the fund balance was $39,308.

WCIA Settlement City Height's Fund #004:

This fund's balance as of December 31, 2024, was $504,030.

3/10's Fund #104:

The ending fund balance has continued to decline over the past few years. In 2021 the 12/31/21 balance was $211,534 and for 2024 it is $106,415. Adding the second 3/10's officer has contributed to this decline.

Garbage Fund #402:

The ending fund balance has also continued to decline in the garbage fund over the past several years. In 2021 the 12/31/21 balance was $179,910 and for 2024 it is $51,538. The revenues continue to increase but the expenses are increasing at a faster rate. Hopefully with the new 2025 rates this will help with this loss.

CITY OF CLE ELUM 12/31/2024

SALES TAX REVENUE COLLECTED

YEAR	AMOUNT BUDGETED	AMOUNT RECEIVED
2018	838,000	1,038,105
2019	1,048,000	1,043,842
2020	917,933	1,148,325
2021	1,170,000	1,337,737
2022	1,550,000	1,451,567
2023	1,585,000	1,553,508
2024	1,682,000	1,628,024

PROPERTY TAX REVENUE COLLECTED BY THE COUNTY FOR THE CITY

YEAR COLLECTED	ASSESSED VALUE	AMOUNT BUDGETED	AMOUNT RECEIVED
2018	246,340,357	718,000	692,108
2019	349,314,683	765,000	762,733
2020	383,585,735	745,000	783,857
2021	407,252,701	812,000	829,136
2022	436,992,067	843,000	851,610
2023	518,725,602	905,000	888,039
** 2024	576,677,690	910,000	878,601

** Kittitas County Treasurer's Office collected 96.3% compared to 2023 at 98.66%

LOANS OUTSTANDING

LOAN AGENCY	TYPE OF LOAN	# OF PAYMENTS/DATE ON LOAN	LOAN AMOUNT	ANNUAL PAYMENT (AVERAGE WITH INTEREST)	LOAN BALANCE NO INTEREST
DOH -- 0%	ROSSETTI WATERMAIN	10/2024	330,700	34,400	275,199
PWTF – 1.39%	ROSSETTI WATERMAIN	20/2024	2,841,810	172,000	2,841,810
COLUMBIA BANK – 3.6%	WATER/SEWER REFINANCED 4 LOANS	15/2018	2,800,000	242,713	1,659,000
DOE -- .6%	STORMWATER PLAN	5/2024	315,827	33,000	315,827
TOTALS			6,288,337	482,113	5,091,836

EQUIPMENT LEASES/LOANS OUTSTANDING

LEASE DEPARTMENT	TYPE OF LOAN	# OF PAYMENTS/DATE OF LEASE	LEASE AMOUNT	ANNUAL PAYMENT WITH INTEREST	LEASE BALANCE INCLUDES TAX AND INTEREST
CITY HALL(2), PUBLIC WORKS (1), LIBRARY (1), POSTAGE MACHINE (1)	COPIERS, POSTAGE MACHINE	5/2026 and 2027	48,375	9,675	16,698
POLICE	CAMERAS (15), POSTAGE MACHINE (1)	5/2026 and 2028	224,323	44,865	97,949
PUBLIC WORKS	VACTOR TRUCK	5/2023	663,434	132,687	398,061
PUBLIC WORKS	CAT WHEEL LOADER (LOAN)	3/2024	357,002	143,811	287,622
TOTALS			1,293,134	331,038	800,330

2024 BUDGET POSITION TOTALS

City Of Cle Elum

Time: 12:05:13 Date: 01/23/2025
Page: 1

Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 Current Expense/General Fund	4,505,263.36	4,143,021.00	92.0%	4,667,816.36	4,665,864.60	100%
002 UKC Recreation Center	200.00	77,819.38	******%	1,720,200.00	991,999.53	58%
004 City Heights WCIA Settlement Agr	0.00	0.00	0.0%	3,609,094.00	3,005,063.22	83%
101 Street Fund	7,856,983.00	4,208,403.49	53.6%	7,896,633.00	4,219,556.76	53%
102 TIB Complete Streets Grant	1,232,799.00	1,097,790.46	89.0%	1,382,799.00	1,196,080.45	87%
104 Police 3/10's Sales Tax Fund	220,600.00	226,044.46	102.5%	278,900.00	277,414.99	99%
106 Tourist/Lodging Tax Fund	180,300.00	217,110.58	120.4%	520,300.00	390,887.50	75%
110 Coal Mine Trail Fund	6,040.00	12,632.95	209.2%	4,040.00	3,324.19	82%
120 Central Cascades/Weis Land CRA :	2,209.00	106.59	4.8%	10,209.00	3,175.25	31%
121 Cle Elum Pines West Devel. Fund	1,585.75	169.50	10.7%	2,000.00	211.95	11%
123 Sun Communities CRA 2018-01 De	300,015.00	290,998.29	97.0%	300,000.00	266,164.97	89%
124 MVOLLC/Prium CRA 2005-02 Deve	5,004.00	56.69	1.1%	5,000.00	0.00	0%
125 Whispering Pines Devel. Fund	20,000.00	102.00	0.5%	20,000.00	0.72	0%
127 City Heights CRA 2020-01 Devel. F	300,000.00	0.00	0.0%	300,000.00	22,180.83	7%
128 Fowler Creek Trails Deneen Develo	20,000.00	196.25	1.0%	20,000.00	196.25	1%
131 Blue Fern Development DA 2024-(	500,000.00	301,088.82	60.2%	500,000.00	398,162.15	80%
132 Wildwood Ranch Devel. DA 2024-(	200,000.00	15,891.25	7.9%	200,000.00	18,273.25	9%
201 General Obligation Loan/Debt Fur	0.00	0.00	0.0%	0.00	0.00	0%
300 American Rescue Plant Act of 202:	0.00	0.00	0.0%	319,179.00	0.00	0%
305 Trendwest/New Suncadia CRA 200	152.00	53.85	35.4%	18,284.00	18,255.44	100%
309 REET Excise Tax/Capital Projects Fu	200,450.00	152,688.35	76.2%	251,730.00	168,659.55	67%
401 Water Fund	1,128,125.00	1,151,080.70	102.0%	1,128,125.00	1,113,504.35	99%
402 Garbage Fund	1,100,340.00	1,072,412.28	97.5%	1,165,340.00	1,135,264.58	97%
403 Airport Fund	36,672.00	39,997.66	109.1%	36,072.00	19,392.16	54%
404 Water Regional Fund	981,850.00	1,114,215.29	113.5%	981,850.00	973,744.69	99%
406 Water Capital Reserve Fund	2,650,400.00	1,367,905.01	51.6%	2,805,400.00	1,512,469.60	54%
408 Stormwater Fund	0.00	1,000.00	0.0%	0.00	0.00	0%
409 Sewer Fund	738,000.00	916,954.88	124.2%	748,000.00	783,723.92	105%
410 Sewer Regional Fund	867,400.00	1,054,909.96	121.6%	847,400.00	809,316.20	96%
413 Sewer Capital Reserve Fund	374,450.00	155,066.23	41.4%	374,450.00	109,411.34	29%
630 Pangrazi Memorial Fund	10.00	444.15	4441.5%	1,300.00	1,202.50	93%
699 State Agency Fund 380/580	25,000.00	21,769.36	87.1%	25,000.00	23,946.27	96%
	23,453,848.11	17,639,929.43	75.2%	30,139,121.36	22,127,447.21	73.4%

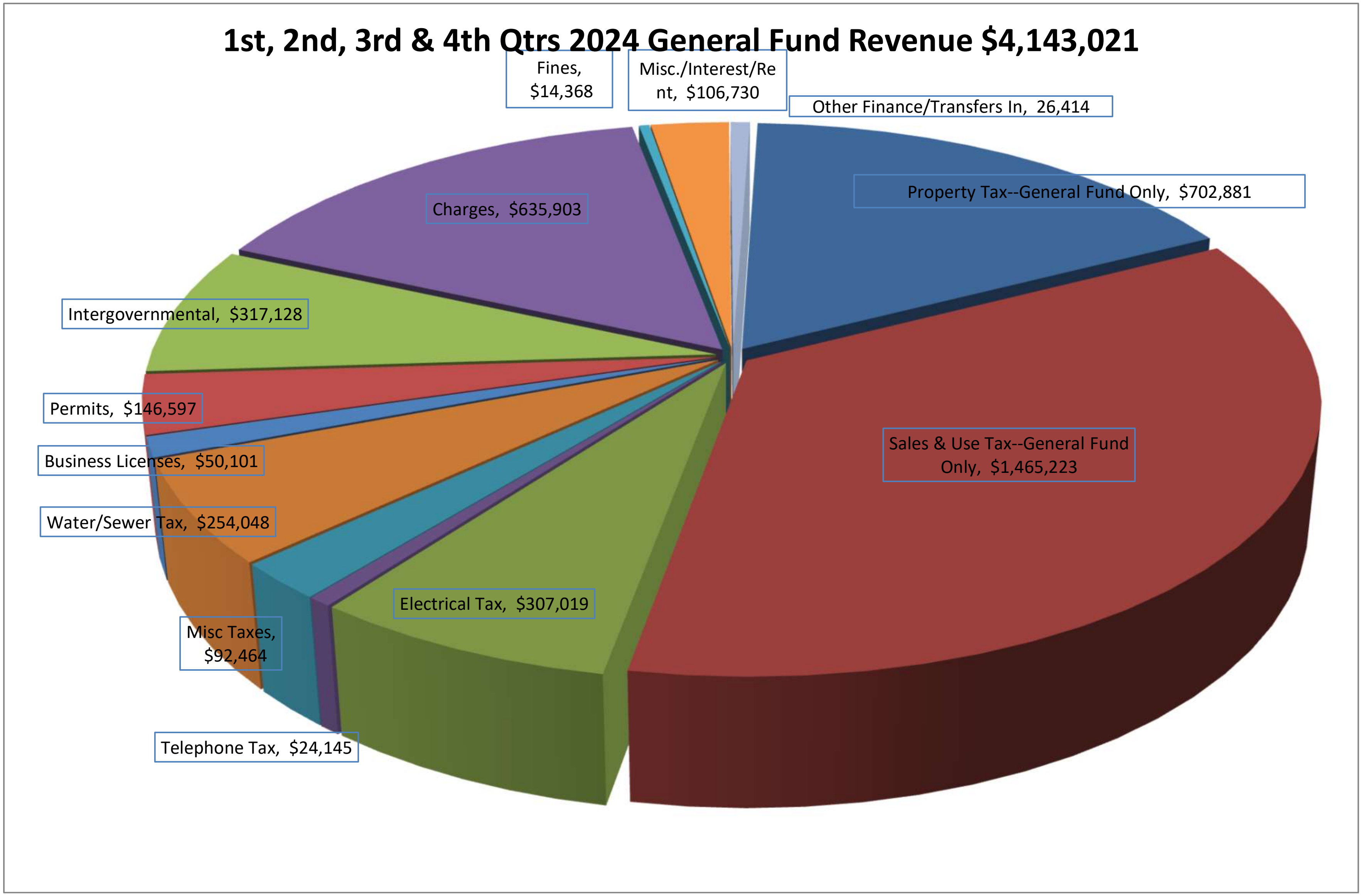
** FUND 001--GENERAL FUND'S 12/31/24 ENDING BALANCE = $616,594 (RESERVES ROLLING OVER INTO 2025)

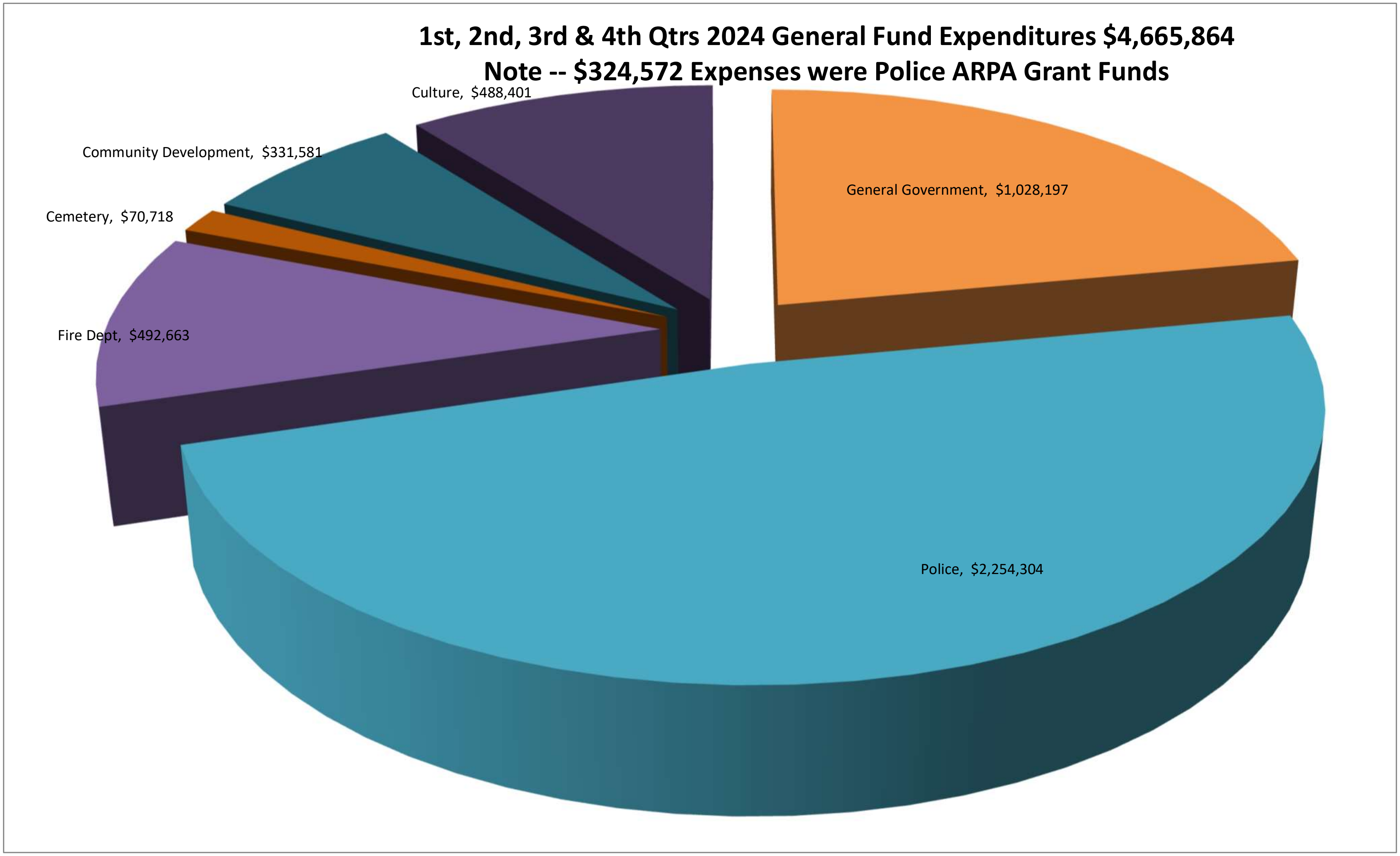
** FUND 002--UKC RECREATION CENTER 12/31/24 BALANCE = $39,308 (REVENUES INCLUDE A $75,000 CITY LODGING TAX GRANT)

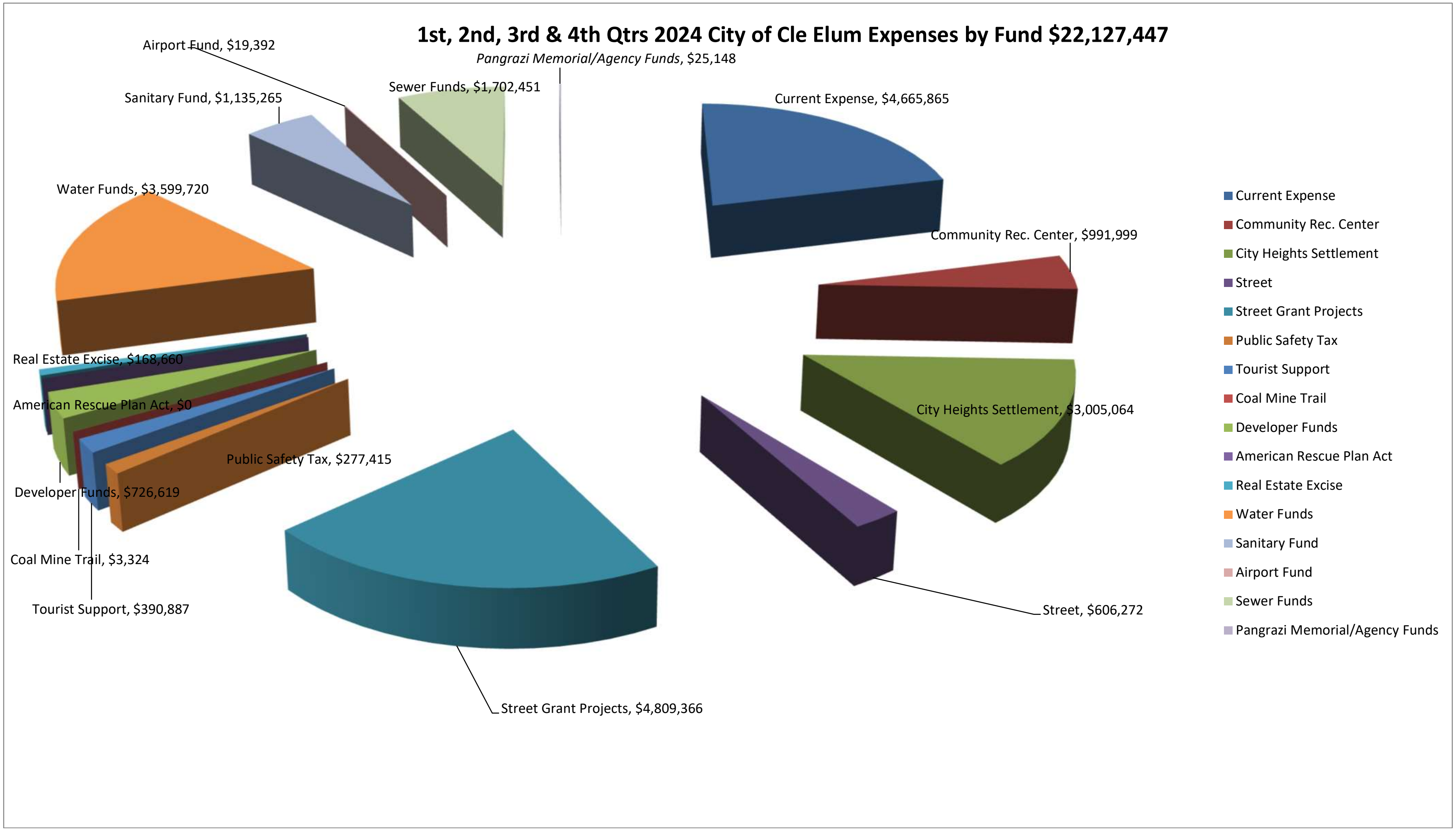
** FUND 004--CITY HEIGHTS WCIA SETTLEMENT 12/31/24 BALANCE = $504,030

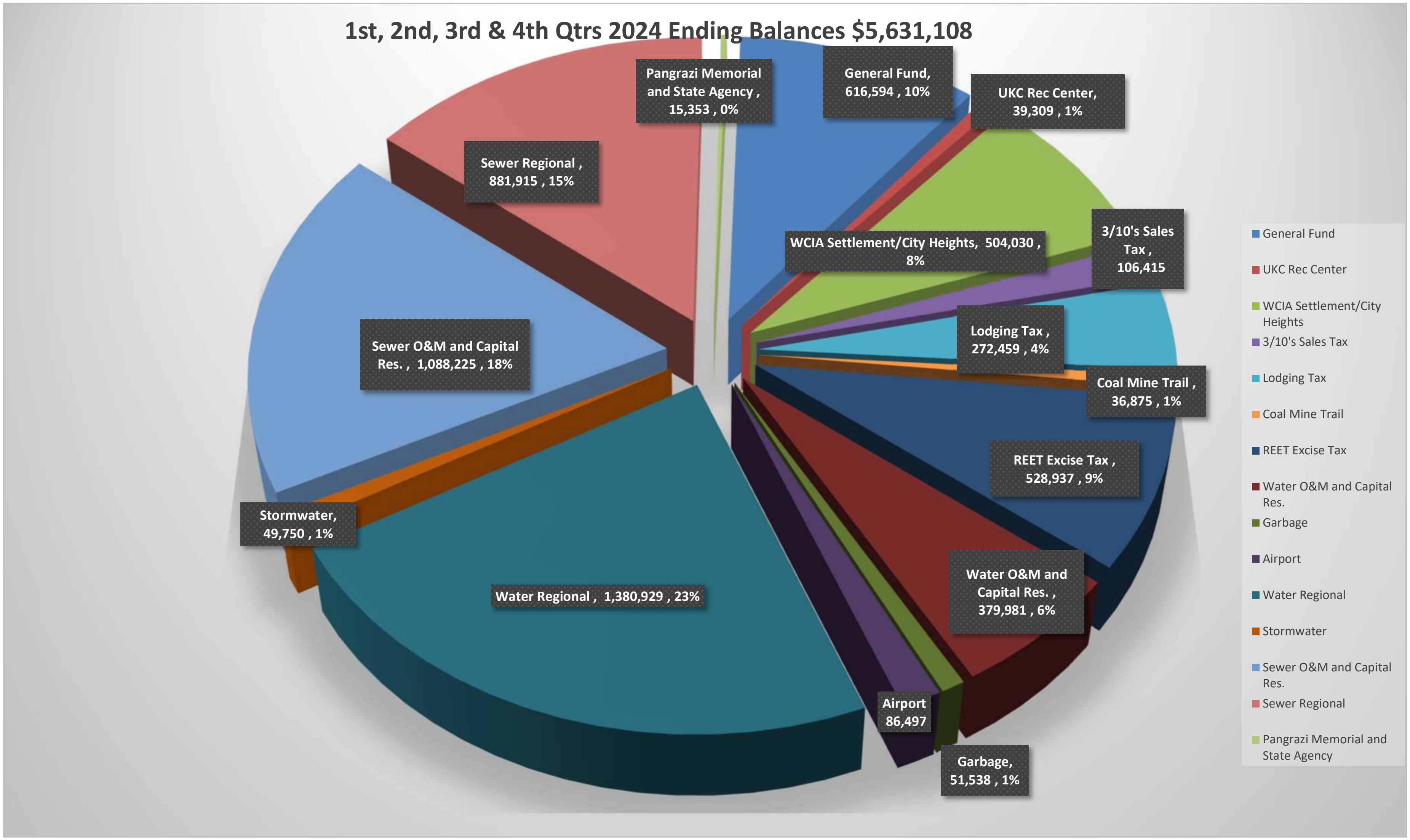
** FUND 101--STREET FUND--$3,696,921 OF THE $4,219,556 SPENT WERE GRANT PROJECTS

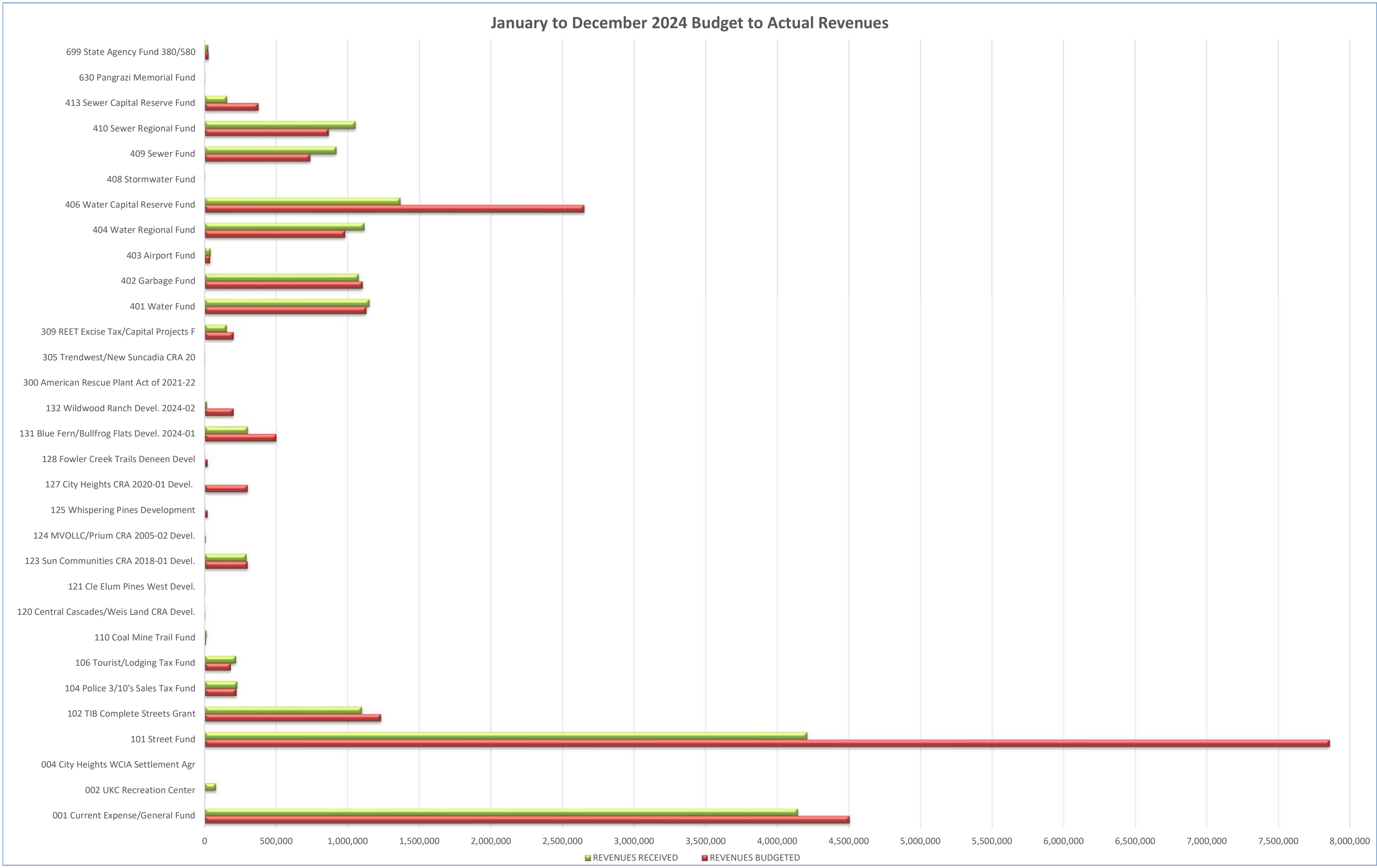
** FUND 102--TIB GRANTS--$1,112,444 OF THE $1,196,080 SPENT WERE TIB GRANT PROJECTS


1st, 2nd, 3rd & 4th Qtrs 2024 General Fund Revenue $4,143,021
Fines, $14,368
Misc./Interest/Rent, $106,730
Other Finance/Transfers In, 26,414
Property Tax--General Fund Only, $702,881
Charges, $635,903
Intergovernmental, $317,128
Permits, $146,597
Business Licenses, $50,101
Water/Sewer Tax, $254,048
Misc Taxes, $92,464
Telephone Tax, $24,145
Electrical Tax, $307,019
Sales & Use Tax--General Fund Only, $1,465,223


1st, 2nd, 3rd & 4th Qtrs 2024 General Fund Expenditures $4,665,864
Note -- $324,572 Expenses were Police ARPA Grant Funds
Culture, $488,401
Community Development, $331,581
Cemetery, $70,718
Fire Dept, $492,663
General Government, $1,028,197
Police, $2,254,304


1st, 2nd, 3rd & 4th Qtrs 2024 City of Cle Elum Expenses by Fund $22,127,447
Airport Fund, $19,392
Pangrazi Memorial/Agency Funds, $25,148
Sanitary Fund, $1,135,265
Sewer Funds, $1,702,451
Current Expense, $4,665,865
Water Funds, $3,599,720
Community Rec. Center, $991,999
Real Estate Excise, $168,660
American Rescue Plan Act, $0
City Heights Settlement, $3,005,064
Public Safety Tax, $277,415
Developer Funds, $726,619
Coal Mine Trail, $3,324
Tourist Support, $390,887
Street, $606,272
Street Grant Projects, $4,809,366
Current Expense
Community Rec. Center
City Heights Settlement
Street
Street Grant Projects
Public Safety Tax
Tourist Support
Coal Mine Trail
Developer Funds
American Rescue Plan Act
Real Estate Excise
Water Funds
Sanitary Fund
Airport Fund
Sewer Funds
Pangrazi Memorial/Agency Funds


1st, 2nd, 3rd & 4th Qtrs 2024 Ending Balances $5,631,108
Pangrazi Memorial and State Agency , 15,353 , 0%
General Fund, 616,594 , 10%
UKC Rec Center, 39,309 , 1%
Sewer Regional , 881,915 , 15%
WCIA Settlement/City Heights, 504,030 , 8%
3/10's Sales Tax , 106,415
Lodging Tax , 272,459 , 4%
Sewer O&M and Capital Res. , 1,088,225 , 18%
Coal Mine Trail , 36,875 , 1%
REET Excise Tax , 528,937 , 9%
Stormwater, 49,750 , 1%
Water O&M and Capital Res. , 379,981 , 6%
Water Regional , 1,380,929 , 23%
Airport 86,497
Garbage, 51,538 , 1%
General Fund
UKC Rec Center
WCIA Settlement/City Heights
3/10's Sales Tax
Lodging Tax
Coal Mine Trail
REET Excise Tax
Water O&M and Capital Res.
Garbage
Airport
Water Regional
Stormwater
Sewer O&M and Capital Res.
Sewer Regional
Pangrazi Memorial and State Agency


January to December 2024 Budget to Actual Revenues
699 State Agency Fund 380/580
630 Pangrazi Memorial Fund
413 Sewer Capital Reserve Fund
410 Sewer Regional Fund
409 Sewer Fund
408 Stormwater Fund
406 Water Capital Reserve Fund
404 Water Regional Fund
403 Airport Fund
402 Garbage Fund
401 Water Fund
309 REET Excise Tax/Capital Projects F
305 Trendwest/New Suncadia CRA 20
300 American Rescue Plant Act of 2021-22
132 Wildwood Ranch Devel. 2024-02
131 Blue Fern/Bullfrog Flats Devel. 2024-01
128 Fowler Creek Trails Deneen Devel
127 City Heights CRA 2020-01 Devel.
125 Whispering Pines Development
124 MVOLLC/Prium CRA 2005-02 Devel.
123 Sun Communities CRA 2018-01 Devel.
121 Cle Elum Pines West Devel.
120 Central Cascades/Weis Land CRA Devel.
110 Coal Mine Trail Fund
106 Tourist/Lodging Tax Fund
104 Police 3/10's Sales Tax Fund
102 TIB Complete Streets Grant
101 Street Fund
004 City Heights WCIA Settlement Agr
002 UKC Recreation Center
001 Current Expense/General Fund
0
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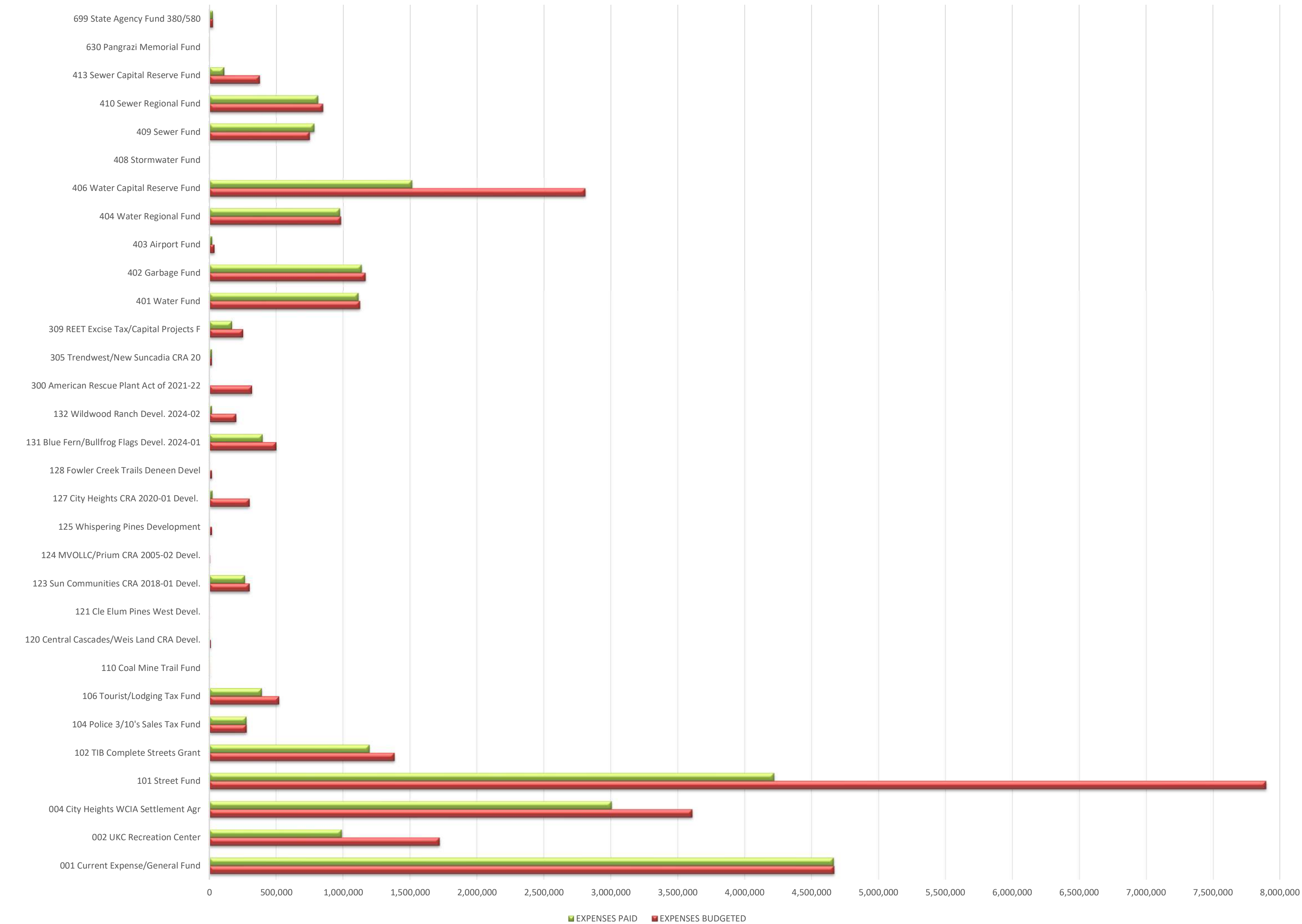
REVENUES RECEIVED
REVENUES BUDGETED

JANUARY TO DECEMBER 2024 BUDGET TO ACTUAL EXPENSES



CITY OF CLE ELUM SALES TAX THROUGH DECEMBER 31, 2024							
MONTH RECEIVED	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
JANUARY	80,863.24	83,000.86	94,576.48	102,126.71	107,423.36	130,152.51	147,251.86
FEBRUARY	105,058.58	97,917.49	87,965.87	111,776.26	124,077.17	130,667.62	136,405.28
MARCH	74,080.96	67,063.57	77,862.07	77,354.10	94,172.69	80,962.53	108,511.74
APRIL	67,427.68	48,779.31	60,477.52	74,538.37	89,465.21	96,012.89	97,860.74
MAY	71,446.49	60,979.42	64,510.77	100,345.31	115,443.08	103,849.18	111,074.51
JUNE	62,597.81	71,164.07	76,814.25	95,871.78	98,285.24	109,136.01	136,153.40
JULY	91,231.91	87,337.64	101,677.29	125,792.54	111,137.72	135,732.87	149,869.93
AUGUST	91,727.56	104,766.79	112,607.68	138,925.38	143,490.68	157,091.51	147,266.44
SEPTEMBER	99,133.33	99,607.97	115,603.79	129,520.62	137,936.30	147,255.52	164,519.01
OCTOBER	106,337.37	112,754.73	115,880.25	123,067.92	142,084.87	163,871.30	154,969.64
NOVEMBER	102,778.28	110,863.98	123,403.19	137,818.60	155,365.32	149,403.38	138,380.90
DECEMBER	85,422.06	99,606.56	116,946.54	120,599.44	132,686.33	149,373.67	135,761.34
	1,038,105.27	1,043,842.39	1,148,325.70	1,337,737.03	1,451,567.97	1,553,508.99	1,628,024.79