Committee of the Whole Agenda
October 1, 2025
5:00 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
COLLEDA MONICK

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
CURTIS CHAMBERS

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. September 10, 2025, Committee of the Whole Meeting Minutes
   b. 2026 Preliminary Budget Review
3. **Other Committee Comments**
4. **Adjourn**

Upcoming Meetings:
Coal Mines Trail Commission Meeting October 6, 2025, at 4:00 p.m.
Planning Commission Meeting October 7, 2025, at 6:00 p.m.
Lodging Tax & Events Committee Meeting October 8, 2025, at 8:30 a.m.
Regular Council Meeting October 14, 2025, at 6:00 p.m.
Public Safety & Health Committee Meeting October 15, 2025, at 2:00 p.m.
Historical Preservation Commission Meeting October 21, 2025, at 3:00 p.m.
General Government Committee Meeting October 22, 2025, at 8:30 a.m.
Public Works & Community Development Committee Meeting November 5, 2025, at 8:30 a.m.

CLE ELUM COMMITTEE OF THE WHOLE
MINUTES
SEPTEMBER 10, 2025
6:00 PM
119 W FIRST STREET
CLE ELUM, WA 98922

1. Call to Order, Pledge of Allegiance, and Roll Call

Present:
Ken Ratliff - left at 7:04 p.m.
Beth Williams - via zoom
Steven Harper
Jerred Weis
Steven Cook
Audrey Malek

Absent:
Cassidy Buechle-Curtis

MOTION: Councilmember Cook made a motion to excuse Councilmember Buechle-Curtis; seconded by Councilmember Harper.
MOTION CARRIED: 6 yes 0 no.

Staff Present:
Matthew Lundh - Mayor
Rob Omans - City Administrator
Debbie Lee - Clerk
William La Rue - Water/Wastewater Manager
Mathew Bailey - Public Works Director
Robin Newcomb - Finance Director

2. New Business

a. 2026 Budget Presentation — Robin Newcomb, Finance Director

See attached 2026 Budget Presentation.

Police Budget Narrative—FYI

Fire Budget Narrative—FYI

Public Works Budget Narrative—FYI

Library Budget Narrative—FYI

Regional Sewer Budget Narrative—FYI

b. 2026 Preliminary Budget Review

2026 Mayor's Budget Message

5 Year Budget Comparison

Points of Discussion:

- The goal is to have the budget adopted by Thanksgiving.
- Projection of 80–100 homes that will be needing inspection, Rob thinks at least one inspection per day.
- Assistant City Administrator to alleviate Rob and backfill other positions.
- Forming a Transportation Benefit District with a 1% sales tax increase. This would get revenue to the street fund. This is a council decision. $180,000 in revenue is projected.
- Increase the sales tax by 1% for public safety. This is a council decision. $150,000 in revenue is projected.
- Adding the benefit of health insurance for the Mayor. AWC stated this was allowed as he is an employee.
- Forming the salary commission, this commission was advertised. There were no applicants.
- Parking revenues go to the operation and maintenance of the streets. Watering plant beds, snow melt, snow removal, etc.
- A 5% wage increase for Non-Union Department Heads.
- Cemetery irrigation is paid through the Lodging Tax or Real Estate Excise Tax funds.
- Looking into Department of Ecology funds for lagoon cleaning. The wastewater treatment plant is running out of room. There are alot of rules related to biosolids.
- An increase in Real Estate Excise Tax due to the selling of the Bullfrog Flats property.
- Progress will be made with the sewer lining project.
- Developers are making some payments into the stormwater fund.

- There was a question as to what payroll benefits consist of. This is Labor & Industries, Paid Family Medical Leave, etc.
- Civic Clerk, Next Request and Archive Social are under the same company and split between different department funds.
- Talked about increasing the amount to the Senior Center from $10,000 to $12,000.
- Doing an audit of the Microsoft subscription to make sure the city is not paying for services that are not needed.
- Kittcom has increased.
- Volunteer Firefighters' salaries increased from previous years.
- Supplies for the building department include iPads, computers, electronic submittal software.
- Fema cybersecurity grant.
- The 3/10 fund is where the majority of police fuel is expensed from.
- The Lodging Tax Fund recommends keeping line items at zero except for the main events with the Downtown Association.
- The Main Street Credit was discussed, allowing for a total of $25,000. This is an investment in the community.
- Pangrazi Award Fund might need to start doing some fundraising.
- Gambling Tax is pull tabs and only at a few locations in town.
- Admissions tax has historically been the Round Up.

3. Other Committee Comments

Everyone thanked all the staff that helped with the 2026 budget.

It was asked if the Council was interested in the proposed sales tax increase to help with the street and police fund. Councilmember Harper is opposed to the issue of taxes being increased. An increase in sales tax would be a revenue source from all purchases within the city, and 40% of these revenues are from non-residents. Council would like staff to move forward with more discussion and preparation of these increases.

There will be a Committee of the Whole meeting on October 1, 2025, at 5:00 p.m.

4. Adjourn

The meeting was adjourned at 7:54 p.m.

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Matthew Lundh, Mayor

____
Debbie Lee, Clerk

5 YEAR BUDGET COMPARISON

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 00 001	COVID 19 ARPA Police Grant Balance	0.00	0.00	330,415.10	0.00	0.00	0.00	
308 31 14 001	Beginning Balance Cemetery Endowment Reserve	0.00	0.00	0.00	16,297.00	0.00	16,297.00	
308 41 07 001	Beginning Balance Fire Dept Class A Pumper/Reserve/Capital	97,957.00	117,188.00	142,805.11	129,733.00	139,629.00	129,733.00	
308 51 02 001	Beginning Balance Police Reserve	102,903.00	24,876.00	141,956.00	114,280.00	136,767.00	114,280.00	
308 51 05 001	Beginning Balance Fire Dept Oversight Levy Reserve	15,826.00	30,056.00	50,673.11	32,601.00	47,498.00	32,601.00	
308 51 06 001	Beginning Balance Fire Dept City Heights	0.00	100,000.00	91,662.31	19,327.00	100,500.00	19,327.00	
308 51 15 001	Beginning Balance Park Reserve	37,141.00	38,425.00	35,779.10	37,050.00	46,975.00	37,050.00	
308 51 81 001	Beginning Balance General Fund Contingency	123,451.00	123,451.00	125,000.00	0.00	130,000.00	0.00	
308 51 83 001	Beginning Balance General Fund Employee Accrual Liability	154,315.00	131,230.00	146,973.00	344,144.00	150,000.00	344,144.00	
308 51 86 001	Beginning Balance General FundTechnology	10,330.00	0.00	0.00	0.00	0.00	0.00	
308 51 87 001	Beginning Balance Traffic Impact Fees	0.00	0.00	0.00	3,000.00	0.00	6,000.00	
308 91 00 001	Beginning Balance General Fund	565,122.83	421,923.45	74,174.09	-79,589.86	150,000.00	10,000.00	
308	Beginning Balances	1,107,045.83	987,149.45	1,139,437.82	616,842.14	901,369.00	709,432.00	
311 10 00 001	Real & Personal Property	681,283.11	710,431.46	702,880.94	447,987.30	760,000.00	760,000.00	
313 11 00 001	Local Retail Sales & Use tax	1,306,411.17	1,398,158.09	1,465,221.99	864,618.98	1,600,000.00	1,780,000.00	Includes $150,000 from Streets because of the .1% Transportation Benefit District
313 71 00 000	Local Criminal Justice	79,980.84	81,027.30	81,949.46	56,439.83	78,000.00	85,000.00	
316 41 00 000	Electricity Taxes	240,463.12	242,166.50	276,446.17	235,601.17	295,000.00	315,000.00	
316 43 00 001	Natural Gas	16,032.89	36,100.98	30,572.90	33,191.46	32,000.00	36,000.00	
316 46 00 000	Cable TV Taxes	7,481.32	304.00	423.93	284.01	0.00	0.00	
316 47 00 000	Telephone Taxes	30,574.88	21,825.01	24,145.20	16,013.07	24,000.00	26,000.00	
316 48 00 001	City Utility Water Tax	113,820.28	125,994.59	138,442.05	111,506.64	130,000.00	139,000.00	60-80 new houses
316 49 00 001	City Utility Sewer Tax	89,891.75	116,112.27	115,605.44	103,577.25	125,000.00	144,000.00	60-80 new houses
316 81 00 001	Gambling Tax-Punch Boards	7,015.91	10,159.65	8,939.42	10,303.88	10,000.00	12,000.00	Cottage and Sunset
318 11 00 001	Admissions Tax	1,105.50	992.50	1,152.50	1,250.00	800.00	800.00	
310	Taxes	2,574,060.77	2,743,272.35	2,845,780.00	1,880,773.59	3,054,800.00	3,297,800.00	
321 91 00 001	Franchise Application Fee -- Inland Telephone	0.00	5,000.00	0.00	0.00	0.00	0.00	
321 99 00 001	Business License-Professional	40,956.25	44,621.67	50,101.25	39,184.17	50,000.00	52,000.00	
322 10 00 000	Building Permits City Share	73,115.17	150,867.33	145,202.51	135,758.80	180,000.00	410,000.00	60-80 plans New Home Co.

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
322 10 00 002	Building Permit Refunds	0.00	0.00	-466.92	0.00	0.00	0.00	
322 90 00 000	Gun Permits City Share	1,091.00	1,347.00	1,361.00	822.00	1,300.00	1,000.00	
322 90 00 001	Event Fees/Permits	0.00	0.00	0.00	600.00	0.00	0.00	
322 90 00 004	Fireworks Permit	500.00	500.00	500.00	250.00	500.00	500.00	
320	Licenses & Permits	115,662.42	202,336.00	196,697.84	176,614.97	231,800.00	463,500.00	
331 97 04 400	FEMA -- Fire SCBA 22 Units and Facepieces	0.00	185,238.09	0.00	0.00	0.00	0.00	
331 97 04 601	FEMA Wildfire Grant 2017	0.00	15,106.55	0.00	0.00	0.00	0.00	
333 16 00 001	Department of Justice -- Justice Assist. Grant	0.00	0.00	0.00	0.00	0.00	228,000.00	
333 16 31 001	Department Of Justice Police Vest Grant	0.00	0.00	489.98	0.00	0.00	0.00	
333 45 31 001	COVID 19 -- Institute of Museum Grant -- 4 computers	6,371.44	0.00	0.00	0.00	0.00	0.00	
334 01 10 001	WCJTC Wellness Grant	0.00	0.00	0.00	5,794.40	0.00	0.00	
334 02 30 022	DNR -- F250 Equipment Grant	0.00	0.00	12,000.00	6,000.00	0.00	0.00	
334 02 30 025	DNR -- PPE Radio Grant $24,909.80	0.00	0.00	0.00	24,909.80	0.00	0.00	
334 02 30 035	DNR -- FEPP Equipment Grant $15,983	0.00	0.00	0.00	15,983.00	0.00	0.00	
334 02 30 050	DNR -- Phase 3 Radios and Equip. $7,500	0.00	0.00	0.00	7,500.00	0.00	0.00	
334 02 30 055	DNR -- Monitor DNR Truck $24,717	0.00	0.00	0.00	24,717.00	0.00	0.00	
334 04 20 001	Energy Project -- Dept. Of Commerce Grant/Police And Library Buildings	119.43	0.00	0.00	0.00	0.00	0.00	
334 04 20 558	DOC -- GMA Climate Element Grant	0.00	0.00	0.00	50,550.94	89,100.00	28,000.00	
334 04 20 559	DOC -- PUG Periodic Update GMA Grant	0.00	0.00	0.00	50,000.00	100,000.00	40,000.00	See offset 594-58-61-002
334 04 90 001	DOH -- EMS Participation Grant	1,125.00	554.00	766.00	778.00	766.00	778.00	See offset 522-70-31-002
334 06 90 521	Flock Cameras 2025 Police Grant	0.00	0.00	35,937.00	0.00	35,937.00	0.00	
335 00 91 000	Pud Privilege Tax	15,342.44	31,497.02	10,185.48	0.00	15,000.00	10,000.00	
336 06 21 000	CJ-Violent Crimes/Pop	1,000.00	1,000.00	1,000.00	750.00	1,000.00	1,000.00	State provides this
336 06 26 000	CJ-Special Programs	2,693.10	2,872.10	3,028.10	2,367.71	3,171.00	3,404.00	State provides this
336 06 42 000	Marijuana Excise Tax Distribution	16,047.61	16,325.11	17,164.72	7,776.92	17,000.00	16,000.00	
336 06 51 000	Dui-Cities	253.09	155.70	219.52	156.75	200.00	200.00	
336 06 94 000	Liquor Excise	15,625.21	15,775.80	15,511.15	10,827.83	14,858.00	16,077.00	State provides this
337 00 21 001	Law & Justice Drone Grant 2025	0.00	0.00	0.00	0.00	4,900.00	0.00	
337 01 01 001	County Share of Skateboard Park	0.00	0.00	170,000.00	0.00	0.00	0.00	
337 05 21 004	Law & Justice Grant 2022	2,000.00	0.00	0.00	0.00	0.00	0.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
337 05 21 005	Criminal Justice Training Commission Manpower Grant 2024	0.00	0.00	19,825.86	0.00	0.00	0.00	
337 72 00 001	Library Agreement -- County Interlocal	25,000.00	28,000.00	31,000.00	19,500.00	35,000.00	35,000.00	
330	Intergovernmental Revenues	85,577.32	296,524.37	317,127.81	227,612.35	316,932.00	378,459.00	
341 33 00 001	Court Administrative Fees	4,151.37	404.18	3,896.61	2,738.75	2,500.00	2,000.00	
341 42 00 001	Admin Fee -- Sewer Connection Fees	0.00	20,435.40	9,945.00	25,216.00	5,000.00	3,000.00	
341 42 00 002	Admin Fee -- Water Connection Fees	0.00	0.00	9,945.00	37,193.60	5,000.00	3,000.00	
341 81 00 001	Copies/Misc Fees	66.80	0.00	0.00	0.00	0.00	0.00	
342 10 00 000	Police Services	607.13	916.20	1,348.05	330.80	800.00	300.00	
342 10 00 222	Police Contract-S.Cle Elum	10,775.00	0.00	0.00	0.00	0.00	0.00	
342 10 02 222	Police Contract-Roslyn	244,880.00	350,038.00	389,013.00	308,782.00	473,029.00	567,634.00	Includes 20% increase for 2026
342 10 02 224	Police Contract-Roslyn	0.00	0.00	0.00	0.00	0.00	0.00	Reduced 9/5 -- 50% going to Roslyn code enforcement services 001 General Fund and 50% to animal control in 3/10 Fund 104 9/22 Moved all of the 50% to the 3/10's fund #104
342 36 00 001	Detention/Correction Services	4,646.54	798.39	2,726.70	6,763.07	500.00	3,500.00	
342 60 00 000	Ambulance/Aid Car/Medic Fees	2,950.00	4,560.00	2,205.00	2,250.00	2,500.00	2,500.00	
343 60 00 000	Cemetery Sales & Care	73,726.21	61,873.71	72,876.62	44,023.35	85,000.00	60,000.00	
343 61 00 000	Cemetery Endowment	14,203.29	10,111.38	14,137.74	8,306.65	18,000.00	9,000.00	
345 81 00 003	Sun Communities (prior Suncadia) Reimbursement/Admin	17,917.70	20,635.50	18,675.50	12,854.93	20,000.00	0.00	
345 89 00 000	Planning/Development Fees	47,345.55	50,924.00	81,751.16	73,069.77	50,000.00	110,000.00	See expense 559.30.41.001 -- Developer payments (reimbursed and revenue)
345 89 00 002	Impact Development Fees/Admin	20,000.00	8,400.00	800.00	800.00	0.00	0.00	
345 89 00 003	Impact Development Fees/Police	125,000.00	162,000.00	1,600.00	1,600.00	0.00	0.00	
345 89 00 004	Impact Development Fees/Fire	0.00	6,000.00	0.00	0.00	0.00	0.00	
345 89 00 007	Impact Development Fees/School	0.00	12,000.00	0.00	0.00	0.00	0.00	
345 89 00 008	Impact Development Fees/Fire	100,000.00	1,500.00	1,000.00	101,000.00	0.00	0.00	
345 89 00 009	Impact Development Fees/School Escrow	0.00	13,500.00	9,000.00	9,000.00	0.00	0.00	
345 89 00 010	Impact Development Fees/City Court Costs	0.00	600.00	400.00	400.00	0.00	0.00	
345 89 00 011	Impact Development Fees/Traffic Intersections	0.00	4,500.00	3,000.00	3,000.00	0.00	0.00	
345 89 00 012	Development Fees Adjustment CE Pines 2017 to 2021 for school	0.00	26,000.00	0.00	0.00	0.00	0.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
345 89 00 015	Development Fees Adjustment CE Pines 2017 to 2021 for admin	0.00	-1,400.00	0.00	0.00	0.00	0.00	
345 89 00 017	Clifton Vacate Right of Way Ord. 1675 81324	0.00	0.00	10,980.00	0.00	0.00	0.00	
347 20 00 001	Library Fees	650.10	1,272.10	1,102.95	689.45	1,100.00	800.00	
347 20 00 002	Library Fees for South Cle Elum Residents	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	
347 30 00 001	Library Summer Reading Program	500.00	500.00	500.00	500.00	500.00	500.00	
340	Charges For Goods & Services	667,419.69	755,568.86	635,903.33	639,518.37	664,929.00	763,234.00	
352 30 00 001	Proof of Insurance Fines	0.00	698.25	0.00	0.00	0.00	0.00	
353 10 00 001	Traffic Infraction Penalties	4,240.09	4,549.28	6,679.24	4,687.59	6,000.00	6,000.00	
354 00 00 001	Civil Parking Infractions	929.85	0.00	50.00	250.02	0.00	0.00	
355 20 00 001	DUI Court Fines	646.74	93.50	1,038.40	894.98	100.00	1,000.00	
355 80 00 001	Other Criminal Traffic Fines	3,849.69	1,857.42	1,162.52	1,025.98	1,000.00	1,200.00	
356 90 00 001	Other Criminal Non-Traffic Fines	1,983.17	399.56	1,405.01	1,422.98	1,500.00	2,000.00	
357 33 00 001	Public Defense Costs	4,299.06	2,149.17	2,259.43	1,711.69	2,400.00	2,400.00	
357 37 00 004	DUI Restitution	0.00	0.00	0.00	0.00	100.00	0.00	
357 37 00 005	County Drug Fines	334.14	129.55	266.85	886.14	199.68	1,000.00	
357 37 00 222	Court Fines -- Roslyn	1,553.50	1,814.41	1,506.93	2,242.53	1,300.00	2,500.00	
350	Fines & Penalties	17,836.24	11,691.14	14,368.38	13,121.91	12,599.68	16,100.00	
361 11 00 001	Interest	1,078.76	5,899.51	21,769.06	9,157.14	42,970.00	25,000.00	
361 30 00 001	Interest Due -- Accrued	0.00	0.00	3,615.00	0.00	0.00	0.00	
361 40 00 001	Interest -- DNR from State	1,667.36	4,934.26	6,224.13	2,949.92	3,000.00	6,000.00	
361 41 00 001	Interest -- Court Fines	1,081.54	659.26	897.35	354.29	1,500.00	1,500.00	
362 50 00 001	Lease/Rent -- Lums and Senor Bones	23,400.00	27,600.00	19,350.00	11,900.00	31,200.00	19,800.00	2026 and forward Lums and Senor Bones
362 50 00 003	Lease -- Horse Park	1.00	1.00	2.00	0.00	1.00	1.00	
362 50 00 004	Lease -- Billboard On I90	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
362 50 00 005	Lease -- Vertical Bridge Tower	0.00	0.00	0.00	1,662.50	0.00	0.00	
362 50 54 265	Parking Fees Revenue	0.00	0.00	0.00	13,959.51	0.00	18,000.00	
362 60 00 002	Lease -- Rental Houses and CEDA	27,600.00	26,400.00	20,400.00	30,702.63	27,600.00	37,392.00	2026 and forward House Rental and CEDA
367 11 00 001	Donations -- Police Dept. -- Life Support Etc.	0.00	3,509.77	0.00	0.00	0.00	0.00	
367 11 00 003	Donations -- Fire Dept. -- Life Support Etc.	4,825.00	3,600.00	3,520.00	0.00	3,500.00	0.00	
367 11 00 006	Reimbursement on WASPC Police Training	0.00	10,000.00	0.00	0.00	0.00	0.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
367 11 00 007	Coal Mines Trail Reimb. for Assistant	0.00	294.69	221.01	0.00	0.00	0.00	
367 11 00 021	Donations -- Bill Rolcik -- Roslyn Downtown Association	0.00	1,000.00	1,000.00	0.00	0.00	0.00	
367 72 00 072	Kyler (Dorothy Louise) Fund Library Grant 2024	0.00	0.00	2,500.00	0.00	0.00	0.00	
369 10 00 001	Surplus of Police Equipment	2,580.00	0.00	5,160.48	4,286.00	0.00	0.00	
369 10 00 022	Surplus of Fire Equipment	0.00	0.00	6,885.00	2,341.96	0.00	0.00	
369 30 00 001	Drug Money Confiscated	3,222.00	0.00	0.00	0.00	0.00	0.00	
369 40 00 002	Reimbursement -- WCIA City Heights Ashbaugh Beal Attorney	22,060.00	0.00	0.00	0.00	0.00	0.00	
369 80 01 001	Cash Over/Short	0.01	0.00	0.00	0.00	0.00	0.00	
369 91 00 001	Copies, Jury Re-payments, NSF, E-bates Etc.	503.42	294.05	1,195.37	850.06	1,200.00	1,200.00	
369 91 00 002	Reimbursement -- Police Events/Uniforms/Misc	139.66	1,438.13	4,420.00	3,060.00	0.00	0.00	
369 91 00 003	Reimbursement -- Fire Department Association	450.00	0.00	0.00	0.00	0.00	0.00	
369 91 00 004	Reimbursements -- Phones Buy Back, Misc., Etc.	546.00	1,365.00	0.00	0.00	0.00	0.00	
369 91 00 017	Reimbursement -- Fire Department	53.99	0.00	0.00	1,053.60	0.00	0.00	
369 91 00 020	Reimbursement -- Forest Stewardship Plan	0.00	1,230.00	0.00	0.00	0.00	0.00	
369 91 00 400	Reimbursement -- Kuney Power Usage 313 W 1st	0.00	0.00	6,540.24	1,459.51	0.00	0.00	
369 91 01 001	ROII Refund	15,036.85	0.00	0.00	0.00	0.00	0.00	
369 91 02 001	Reimbursement -- WCIA and AWC	0.00	0.00	1,530.00	2,300.92	0.00	0.00	
369 91 05 001	Police Officer Wellness WSCJTC Reimb.	0.00	0.00	0.00	0.00	6,700.00	0.00	
369 91 05 003	Police Salary Reimbursements CJTC	0.00	0.00	0.00	0.00	23,400.00	0.00	
369 91 05 004	Police WCIA Reimbursement	0.00	0.00	0.00	0.00	1,500.00	0.00	
360	Interest & Other Earnings	105,745.59	89,725.67	106,729.64	87,538.04	144,071.00	110,393.00	
388 30 00 001	Perkins Coie Deposit Refund City Heights	0.00	0.00	26,414.00	0.00	0.00	0.00	
380	Non Revenues	0.00	0.00	26,414.00	0.00	0.00	0.00	
397 00 00 001	COVID19 ARPA SLFRF Fund 300 to General Fund for 2 Police Officers and Cars -- $569,179	0.00	569,179.00	0.00	0.00	0.00	0.00	
397 00 00 076	IN-Parks From 106 Tourist Fund	4,000.00	0.00	0.00	0.00	0.00	0.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
397	Interfund Transfers	4,000.00	569,179.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		4,677,347.86	5,655,446.84	5,282,458.82	3,642,021.37	5,326,500.68	5,738,918.00	
511 30 31 001	Council Equipment/Supplies	0.00	0.00	1,756.59	170.14	1,000.00	1,000.00	
511 30 49 001	Printing/Publishing/Supplies	11,475.74	14,310.70	8,923.30	7,375.44	9,000.00	10,000.00	
511 60 10 010	Salaries -- Council	20,500.00	21,000.00	21,000.00	15,750.00	21,000.00	21,000.00	
511 60 20 010	Benefits -- Council	1,622.78	1,670.76	1,682.10	1,260.14	1,682.78	1,742.93	
511	Legislative	33,598.52	36,981.46	33,361.99	24,555.72	32,682.78	33,742.93	
512 52 10 001	Salaries -- Municipal Court Judge	65,040.00	65,040.00	65,187.62	48,900.78	65,178.03	65,201.04	
512 52 20 001	Benefits -- Municipal Court Judge	5,038.08	5,049.12	5,073.39	3,792.14	5,077.01	5,252.19	
512 52 41 000	County Court Contract	10,466.00	9,591.00	10,577.00	0.00	12,000.00	12,000.00	
512 52 49 000	Court Costs/Miscellaneous	250.00	250.00	0.00	0.00	500.00	0.00	
512 52 49 001	Blake Order Affording Relief from Judgment State v Blake	0.00	475.00	0.00	0.00	500.00	0.00	
512	Judical	80,794.08	80,405.12	80,838.01	52,692.92	83,255.04	82,453.23	
513 10 10 001	Salaries -- Administrator	65,190.42	68,218.00	51,819.87	54,479.84	72,281.86	58,649.33	
513 10 10 002	Salaries -- Mayor	36,000.00	36,000.00	36,000.00	27,000.00	36,000.00	36,000.00	
513 10 10 003	Salaries -- Assistant Administrator	0.00	0.00	0.00	0.00	0.00	85,000.00	68% -- split with water and sewer
513 10 20 001	Benefits -- Administrator	24,607.41	22,494.25	18,384.30	18,867.57	24,453.58	18,190.14	
513 10 20 002	Benefits -- Mayor	2,816.52	2,827.56	2,874.63	2,159.38	2,400.49	39,491.41	Includes the addition of health insurance benefits of $37,090
513 10 20 003	Benefits -- Assistant Administrator	0.00	0.00	0.00	0.00	0.00	37,400.00	68% -- split with water and sewer
513 10 49 001	Conferences/Training/Supplies	1,096.63	515.06	1,862.05	5,622.99	2,000.00	5,000.00	
513	Executive	129,710.98	130,054.87	110,940.85	108,129.78	137,135.93	279,730.88	
514 20 10 001	Salaries -- Finance Director	42,234.37	57,706.81	40,043.89	55,380.83	67,969.09	66,120.87	
514 20 10 002	Salaries -- Clerks	61,238.37	99,040.47	51,443.63	54,949.17	84,888.01	68,037.22	
514 20 20 001	Benefits -- Finance Director	17,844.31	22,110.87	15,526.34	20,831.01	24,996.47	21,755.01	
514 20 20 002	Benefits -- Clerks	26,657.44	39,899.04	25,228.02	22,852.07	38,936.26	25,998.07	
514 20 41 008	Consulting Services -- Riveron Consulting/City Heights	0.00	26,065.00	0.00	0.00	0.00	0.00	
514 30 49 001	Conferences/Training	2,101.94	1,784.47	879.52	480.00	2,000.00	2,000.00	
514 40 41 001	Election Services/Voter Registration Maint.	3,823.37	5,650.13	4,193.68	3,507.98	5,500.00	5,500.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
514	Financial, Recording & Elections	153,899.80	252,256.79	137,315.08	158,001.06	224,289.83	189,411.17	
515 41 41 001	Legal Services -- Kenyon Disend/Van Ness Feldman	44,675.48	68,502.82	91,079.79	30,496.97	80,000.00	0.00	
515 41 41 002	Legal Services -- Public Records Request	17,133.89	29,505.98	14,064.00	13,562.35	15,000.00	15,000.00	
515 41 41 003	Legal Services -- Inslee Best	0.00	0.00	0.00	13,238.77	0.00	80,000.00	
515 41 41 004	Legal Services -- Developments/Code Enforcement	758.50	570.00	4,173.50	14,496.00	0.00	0.00	
515 41 41 006	Legal Services -- Collective Bargaining	0.00	0.00	28,821.95	0.00	0.00	0.00	
515 41 41 011	Legal Services -- Reimbursed	0.00	0.00	0.00	21,608.00	0.00	0.00	
515 41 42 001	Legal Services -- Prosecutor	33,000.00	36,000.00	44,000.00	32,000.00	36,000.00	45,000.00	
515 45 41 001	Legal Services -- Litigation City Attorney	0.00	0.00	58,166.19	23,704.52	5,000.00	30,000.00	
515 45 41 003	Legal Services -- City Heights Arbitration	235,721.32	96,966.00	20,543.50	0.00	0.00	0.00	
515 45 41 005	Legal Services -- Perkins Coie/City Heights Arbitration	15,000.00	50,157.60	0.00	0.00	0.00	0.00	
515 45 41 006	Legal Services -- Ashbaugh Beal/City Heights Arbitration	22,060.00	66,291.50	0.00	0.00	0.00	0.00	
515 45 41 007	Legal Services -- Gordon Tilden Thomas/City Heights Arbitration	22,006.90	41,997.00	0.00	0.00	0.00	0.00	
515 45 41 008	Legal Services -- Workplace Investigation 2023 -- Inslee Best	0.00	7,755.25	0.00	0.00	0.00	0.00	
515 91 41 001	Legal Services -- Indigent Defense Attorney	15,925.00	9,975.00	16,300.00	10,550.00	16,000.00	16,000.00	
515	Legal Services	406,281.09	407,721.15	277,148.93	159,656.61	152,000.00	186,000.00	
518 10 45 001	Lease -- Railroad	36,388.96	37,296.73	38,231.73	36,964.78	37,500.00	39,000.00	
518 30 31 001	Office/Operating Supplies	20,445.42	21,065.92	30,296.65	15,168.53	23,000.00	25,000.00	
518 30 31 003	Springbrook Software	1,408.92	2,300.82	10,249.54	10,080.64	10,500.00	10,500.00	
518 30 31 004	Civic Plus Next Request Software 50%	0.00	0.00	0.00	5,451.50	4,500.00	5,300.00	
518 30 31 005	Civic Plus Agenda and Minute Software	0.00	2,117.17	0.00	7,416.13	0.00	5,020.00	
518 30 31 006	Folding Machine Buyout 80123	0.00	628.87	0.00	0.00	0.00	0.00	
518 30 41 001	Professional Services	1,452.96	2,688.25	3,148.05	162.15	2,000.00	2,000.00	
518 30 41 002	Maintenance Agreements	663.61	0.00	6,542.80	2,176.00	7,000.00	7,000.00	
518 30 41 003	Professional Services -- Engineering	5,164.25	0.00	0.00	462.00	1,000.00	1,000.00	
518 30 41 004	State Auditor Fees	3,642.34	7,572.38	2,768.30	0.00	5,000.00	5,000.00	
518 30 41 005	Brush Dump/Garbage Removal	0.00	0.00	84.00	0.00	0.00	0.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
518 30 41 007	Leases -- Sales Tax	371.40	435.20	377.60	290.22	378.00	386.96	
518 30 41 008	Clean Up Property/Nuisance/210 Broadway/Craven	0.00	14,910.10	549.14	0.00	0.00	0.00	
518 30 41 009	DNR Forest Stewardship Plan	0.00	2,460.00	0.00	0.00	0.00	0.00	
518 30 41 010	Training/Employees -- Summit Law Group	0.00	2,500.00	0.00	0.00	0.00	0.00	
518 30 41 015	Senior Center Services	0.00	0.00	10,000.00	10,000.00	10,000.00	12,000.00	
518 30 41 027	COVID19 ARPA SLFRF Grant Expenses	0.00	0.00	5,842.20	0.00	0.00	0.00	
518 30 42 001	Telephones	5,922.54	5,629.32	6,285.94	4,336.34	6,000.00	3,000.00	
518 30 42 002	Postage	1,900.00	2,449.00	3,680.00	5,440.00	3,300.00	6,000.00	
518 30 45 001	Copy Machine City Hall OLD Pmts month to month	2,570.42	0.00	0.00	0.00	0.00	0.00	
518 30 46 001	Insurance -- Equipment and Liability	62,876.28	43,289.58	66,515.69	82,563.55	68,000.00	85,323.00	
518 30 47 001	Utilities-City Hall	10,305.62	9,005.24	15,727.63	12,256.39	10,500.00	18,000.00	
518 30 47 002	Utilities-Rentals	5,842.87	2,677.32	5,009.10	2,781.90	5,000.00	4,000.00	
518 30 47 003	Utilities-Public Restrooms Etc.	4,089.94	4,875.14	7,626.56	7,086.96	5,000.00	9,000.00	This includes port a potties, power, and w/s
518 30 47 004	Clean Up Wivag Property Tires Disposal and 3/24 Homeless Camps	0.00	0.00	4,378.20	0.00	0.00	0.00	
518 30 48 000	General Maintenance	4,408.75	106.96	191.23	0.00	300.00	0.00	
518 30 48 001	Building Maintenance-City Hall	8,459.92	16,945.40	5,189.60	899.16	2,500.00	6,000.00	
518 30 48 002	Building Maintenance-Rentals	17.27	295.95	13,385.46	6,179.89	2,000.00	6,000.00	
518 30 48 003	Cleaning Service	4,012.50	2,782.50	1,054.50	1,510.00	2,000.00	2,000.00	
518 30 48 005	Re-pipe City Hall Buildings at 119 W 1st	0.00	0.00	19,351.90	0.00	0.00	0.00	
518 30 49 001	Bank Charges	4,427.44	5,017.65	10,199.18	12,696.62	5,000.00	15,000.00	
518 30 49 002	Dues/Memberships/Support Agreements	8,251.84	6,668.16	12,166.16	6,344.41	14,000.00	10,000.00	AWC, MRSC, Text My Gov, Daily Record, Amazon
518 50 47 000	County Assessments And Other Taxes	3,954.39	2,835.50	2,703.59	3,405.66	3,000.00	4,000.00	
518 61 40 001	City Heights Damages Settlement 5/31/2022	100,000.00	0.00	0.00	0.00	0.00	0.00	
518 61 41 001	Garnishment #1 City Heights June 10, 2025	0.00	0.00	0.00	157,760.00	0.00	0.00	
518 61 41 002	Garnishment #2 City Heights June 24, 2025	0.00	0.00	0.00	157,760.00	0.00	0.00	
518 61 41 003	City Heights Judgment 2026	0.00	0.00	0.00	0.00	0.00	250,000.00	
518 80 31 001	Civic Plus Archive Social and Goto Log me in	4,861.54	6,551.06	3,649.92	5,812.24	5,000.00	4,617.00	
518 80 31 002	Microsoft 365 Software	19,973.82	24,727.17	27,135.31	16,309.47	25,000.00	25,000.00	
518 80 35 001	IT Supplies and Equipment	11,753.82	266.98	3,434.69	2,111.59	5,000.00	5,000.00	
518 80 41 001	IT Web Site Maintenance	1,200.00	1,296.00	674.91	0.00	500.00	500.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
518 80 42 001	IT Communications (Internet)	7,463.86	8,151.56	7,905.60	6,692.10	10,000.00	10,000.00	
518 85 41 002	IT Professional Services	21,955.58	17,368.95	19,585.13	17,691.41	20,000.00	20,000.00	
591 18 75 002	Lease -- Canon Copy Machine City Hall 2022	1,777.65	3,047.40	3,047.40	2,804.40	3,862.32	3,047.40	
591 18 75 003	Lease -- Postage Machine City Hall	2,075.40	2,075.40	2,075.40	1,037.70	2,076.00	2,075.40	
591 18 75 004	Lease -- Folding Machine City Hall	1,045.33	643.28	0.00	0.00	0.00	0.00	
518	Centralized Services	368,684.64	260,680.96	349,063.11	601,651.74	298,916.32	600,769.76	
521 20 10 000	Salaries -- Manpower Replacement Grant 2024	0.00	0.00	8,296.64	0.00	0.00	0.00	
521 20 10 001	Salaries -- Police	615,295.60	602,853.96	785,540.96	645,808.26	875,189.53	878,788.88	Revised 8/21 -- Moved 50% for $50,000 of one officer from General Fund 001 to 3/10 Fund 104; 5% Increase for the Chief/7% was Requested
521 20 10 002	Overtime -- Police	32,649.83	56,676.51	55,156.48	32,120.92	45,417.57	40,000.00	Revised 9/5
521 20 10 003	Salaries -- Police Clerks	122,312.01	129,967.70	145,111.92	117,253.58	156,553.67	166,935.88	
521 20 10 006	COVID19 ARPA SLFRF Police Salaries	0.00	69,653.56	0.00	0.00	0.00	0.00	
521 20 10 007	New Officer Position Salary and Benefits	0.00	0.00	0.00	0.00	0.00	0.00	Removed 8/21 --
521 20 10 010	Salaries -- Police Mechanic	3,354.06	3,130.55	4,981.09	8,831.86	2,300.00	4,139.89	
521 20 10 011	Salaries -- Office Cleaning	1,558.00	4,182.00	1,230.00	0.00	0.00	0.00	
521 20 20 001	Benefits -- Police	221,087.38	231,393.13	309,713.95	248,237.49	321,168.50	315,119.19	Revised 8/21 -- Moved 50% ($25,000) of one officer from General Fund 001 to 3/10 Fund 104
521 20 20 002	Benefits Overtime -- Police	11,101.04	20,043.98	19,343.40	10,619.78	15,237.12	11,000.00	Revised 9/5
521 20 20 003	Benefits -- Police Clerks	60,597.41	62,097.65	64,519.24	48,930.64	65,400.01	62,535.15	
521 20 20 006	COVID19 ARPA SLFRF Police Benefits	0.00	34,660.71	0.00	0.00	0.00	0.00	
521 20 20 007	Leoff 1 -- Supp Health Insurance	5,729.25	5,573.25	6,095.00	4,470.00	6,309.00	6,309.00	
521 20 20 008	Leoff 1-- Claims NYL	16,396.48	16,396.48	16,396.48	12,297.36	16,400.00	16,400.00	
521 20 20 010	Benefits -- Police Mechanic	1,598.65	1,795.87	2,595.39	3,817.09	1,200.00	1,645.40	
521 20 20 011	Benefits -- Office Cleaning	133.92	372.13	110.12	0.00	0.00	0.00	
521 20 20 012	Unemployment	0.00	0.00	1,476.35	0.00	500.00	500.00	
521 20 31 001	Office Supplies	3,438.50	9,558.34	6,602.34	2,742.64	6,500.00	6,500.00	
521 20 31 005	Trauma Kits-11/Life Support Donation	0.00	3,463.81	0.00	0.00	0.00	0.00	
521 20 31 006	National Night Out Expenses	0.00	0.00	0.00	606.72	2,500.00	2,500.00	
521 20 31 007	Civic Plus Next Request Software 50%	0.00	0.00	0.00	5,451.49	4,500.00	5,300.00	
521 20 32 000	Fuel Consumed	24,672.63	27,987.55	34,152.37	18,862.86	35,000.00	28,000.00	Revised 9/5
521 20 35 001	Equipment Exp. -- SCE Termination	3,032.10	0.00	0.00	0.00	0.00	0.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
521 20 36 001	Uniform Allowance	9,111.49	6,062.63	5,912.68	5,194.33	6,750.00	6,750.00	
521 20 41 001	IT Services	1,378.56	5,836.72	8,474.93	3,938.25	7,000.00	7,000.00	
521 20 41 002	Leases -- Sales Tax and Personal Prop. Tax	3,256.30	6,530.28	2,960.43	2,177.78	2,942.00	2,942.00	
521 20 41 003	Professional Services	0.00	1,385.70	1,565.84	2,386.50	0.00	0.00	
521 20 41 004	Bill Rolcik Donation paid by Roslyn Downtown Association	0.00	1,000.00	1,000.00	0.00	0.00	0.00	
521 20 41 005	Copier Residual Costs	0.00	297.24	0.00	0.00	0.00	0.00	
521 20 48 002	Ballistic Vest Grant -- Department Of Justice	3,742.93	0.00	0.00	0.00	0.00	0.00	
521 20 48 003	Radar Maintenance	1,175.61	850.00	1,170.00	900.00	1,500.00	1,500.00	
521 20 48 004	Ballistic Vest Purchase -- City Portion	3,742.93	0.00	0.00	0.00	3,600.00	3,600.00	
521 20 48 005	Equipment Exp. -- (Tasers/Armory/Firearms/Computers/vests/radios Etc.)	21,027.40	62,849.44	24,393.84	12,077.22	32,000.00	32,000.00	
521 20 48 007	Repair & Maintenance -- Vehicles	9,371.44	38,494.61	12,406.75	7,165.75	12,000.00	12,000.00	
521 20 48 008	Maintenance Replacement to deduct from 308 year end	0.00	0.00	0.00	0.00	27,000.00	35,000.00	
521 20 49 000	Dues/memberships	2,169.80	4,116.53	3,086.48	545.54	3,600.00	3,600.00	
521 20 49 001	Drug Fund Money	3,572.00	0.00	65.95	0.00	3,500.00	0.00	
521 20 49 002	New Hire Expenses	3,025.78	34,420.38	0.00	0.00	0.00	0.00	
521 20 49 004	Sexual Assault Interviewer	874.65	874.65	874.65	874.65	900.00	900.00	
521 20 49 005	Lexipol Policy Subscription	7,479.75	6,785.40	8,154.14	8,856.30	9,807.00	9,807.00	
521 40 43 001	Training/Travel	11,866.08	11,626.80	10,181.76	6,428.75	12,000.00	12,000.00	
521 50 41 002	LEMAP 2022	4,899.54	0.00	0.00	0.00	0.00	0.00	
521 50 42 001	Telephones	15,753.55	18,315.71	18,760.35	13,751.16	21,500.00	18,500.00	Revised 9/5
521 50 42 003	Security Alarm	432.42	300.00	300.00	235.00	500.00	500.00	
521 50 46 001	Insurance -- Equipment And Liability	0.00	44,955.33	84,059.66	116,140.47	69,805.00	136,768.65	
521 50 47 001	Utilities-Police Station	10,738.12	9,259.77	9,507.61	7,850.61	12,000.00	12,000.00	
521 50 48 002	Cleaning Service	1,200.00	0.00	847.50	1,885.00	0.00	0.00	
521 50 48 003	Repair & Maintenance -- Building	9,373.77	8,238.91	1,363.36	1,285.22	7,000.00	3,000.00	Revised 9/5
523 60 41 000	Jail Costs/Services	34,182.08	26,293.32	54,399.63	7,778.34	60,000.00	60,000.00	
528 70 41 000	Kittcom-Police	103,665.76	133,586.00	139,668.00	110,870.17	140,825.00	154,000.00	9/5 -- 10% increase per Rich Elliott
591 21 64 019	WCJTC Wellness Grant Expenses	0.00	0.00	0.00	12,236.23	0.00	0.00	
591 21 75 001	Lease -- Copy Machine Police	1,008.26	733.28	0.00	0.00	0.00	0.00	
591 21 75 002	Lease -- Postage Machine Police	556.32	440.10	323.88	242.91	324.00	323.88	
591 21 75 003	Lease -- Police Cameras/In Car 11	36,128.68	29,151.54	31,801.68	21,201.48	31,809.00	31,801.68	
591 21 75 004	Lease -- Police Tasers Axon 8	2,760.00	2,760.00	0.00	0.00	0.00	0.00	
591 21 75 005	Lease -- Police New Cameras/In Car 4	0.00	3,171.80	9,515.40	6,343.60	9,515.00	9,515.40	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
591 21 75 006	Lease -- Police LEADS Software	0.00	0.00	1,678.00	2,304.00	2,304.00	2,373.00	
594 21 64 006	Police Cars -- 3 -- 2022 using 102,903 begin. bal in 2022	168,540.60	0.00	0.00	0.00	0.00	0.00	
594 21 64 009	COVID19 ARPA SLFRF Police Cars --2023	0.00	134,449.63	324,572.90	0.00	0.00	0.00	
594 21 64 010	Police Car 2023 - 2015 Ford Interceptor VIN #1FM5K8AR6FGA88978	0.00	11,291.69	0.00	0.00	0.00	0.00	
594 21 64 011	HVAC System for Police Department 2023	0.00	23,782.00	0.00	0.00	0.00	0.00	
594 21 64 012	Mini-splits -- Police Dept.	0.00	0.00	0.00	0.00	32,500.00	0.00	Moved 8/21 to REET fund 305
594 21 64 015	Flock Cameras 2025 Police Grant	0.00	0.00	35,937.00	0.00	35,937.00	0.00	
594 21 64 016	AI Software	0.00	0.00	0.00	0.00	9,000.00	0.00	
521	Police Department	1,593,990.68	1,907,666.64	2,254,304.15	1,512,719.95	2,109,793.40	2,101,555.00	
522 10 41 000	Background Checks	88.00	88.00	33.00	66.00	300.00	300.00	
522 20 10 001	Salaries -- Fire Chief, Admin. Assistant, 2 part time	79,970.90	100,689.52	109,728.95	96,895.70	111,957.55	141,275.59	Fire Chief $123,539, Admin Assis. $14,400, 2 each $1,668
522 20 10 002	Salaries -- Medic	880.60	1,987.08	605.00	770.00	754.29	550.00	
522 20 10 003	New Office Assistant Full Time 2026 Salary and Benefits	0.00	0.00	0.00	0.00	72,000.00	0.00	Removed 8/21 -- Full time assistant
522 20 11 000	Salaries -- Volunteer	7,254.00	8,506.36	8,119.44	0.00	8,500.00	24,000.00	Revised 8/21 to include the Fire Association's portion
522 20 12 001	Salaries -- Administration and Mechanic	3,636.78	1,262.06	2,709.29	3,763.42	4,000.00	3,311.91	
522 20 20 001	Benefits -- Fire Chief, Admin. Assistant, 2 part time	35,832.95	47,744.50	52,138.10	44,485.57	55,100.50	61,345.33	Fire Chief $59,613, Admin Assis. $1,400, 2 each $166
522 20 20 002	Benefits -- Medic	216.69	184.22	60.51	96.19	76.26	59.32	
522 20 20 003	Unemployment	0.00	52.08	127.00	640.95	120.00	620.00	
522 20 21 000	Benefits -- Volunteer	2,565.53	2,124.12	2,213.60	2,174.60	2,500.00	2,500.00	
522 20 22 001	Benefits -- Administration and Mechanic	1,482.99	720.51	1,456.98	1,626.16	150.00	1,316.30	
522 20 31 003	Operating Supplies-Fire	2,968.44	10,915.57	5,696.41	3,220.40	5,800.00	10,000.00	
522 20 31 004	Fire and Safety Education	0.00	0.00	177.30	140.78	100.00	500.00	
522 20 31 005	Wildland Fire Supplies New Brush Truck	0.00	11,811.19	5,308.15	5,044.56	5,800.00	10,000.00	Build a trailer for a mobile use pump (ask Ed why)
522 20 31 006	Hose Large Diameter Sections--City Heights Impact Revenue	0.00	0.00	5,969.41	0.00	0.00	0.00	
522 20 32 000	Fuel Consumed-Fire	2,540.37	2,866.35	2,515.82	1,002.06	3,000.00	3,000.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
522 20 41 002	Professional Services -- Other	750.00	3,205.25	0.00	110.00	0.00	0.00	
522 20 41 003	Alarms and Fire Extinguishers Services	0.00	3,915.70	1,589.75	0.00	0.00	4,100.00	
522 20 49 000	Dues/Memberships	540.50	932.65	802.65	783.23	670.00	1,500.00	
522 20 49 001	Fire Calls-Association	0.00	16,000.00	8,000.00	6,000.00	8,000.00	0.00	Revised 8/21 -- moved to Volunteer Salaries
522 20 49 003	Supplies -- Other	8,138.26	1,672.45	1,883.24	818.46	1,500.00	2,500.00	
522 20 49 004	Medic One Payment Stipends OLD	0.00	0.00	0.00	157.54	0.00	0.00	
522 20 49 007	National Fire Institute	4,950.36	4,954.94	10,020.50	17,715.06	4,955.00	12,000.00	
522 45 43 001	Training/Travel	4,264.02	7,497.56	5,950.12	6,665.07	14,500.00	16,500.00	
522 50 33 000	Uniforms/Turnouts	24,709.10	20,982.55	21,323.70	121.60	20,000.00	25,000.00	Revised 9/5
522 50 41 000	Fit Test	0.00	0.00	0.00	641.11	1,000.00	1,000.00	
522 50 42 001	Telephones	4,155.65	4,360.17	2,479.39	0.00	2,000.00	1,000.00	
522 50 42 002	Internet Services	660.02	574.00	228.00	285.00	0.00	500.00	
522 50 46 001	Insurance -- Equipment and Liability	8,697.41	10,143.21	18,676.15	33,253.98	18,900.00	34,435.46	
522 50 47 001	Utilities-Fire Station only power and w/s	26,404.95	26,175.47	29,522.11	25,237.16	28,000.00	28,500.00	
522 50 48 001	Station/Computer Maintenance	18,769.68	7,222.74	20,733.37	15,793.05	25,000.00	15,000.00	Moved roof repair on 8/21 to REET Fund 305 -- Paint and carpet
522 50 48 002	Cleaning Service	0.00	0.00	927.00	1,604.49	2,800.00	3,000.00	
522 60 48 001	Radio/Pager Maintenance	323.04	2,181.64	4,055.06	8,171.44	5,000.00	10,000.00	
522 60 48 002	Vehicle/Equipment Maintenance	12,626.38	8,537.96	11,110.96	4,998.72	10,000.00	10,000.00	Revised 9/5
522 60 48 003	City Heights -- Fire Dept Equipment	0.00	15,837.69	18,575.83	0.00	0.00	0.00	
522 60 49 001	SCBA Testing	5,544.12	10,927.82	5,810.65	348.91	5,600.00	5,600.00	
522 60 49 002	Pump Testing	5,539.57	3,283.36	2,810.60	2,815.80	3,300.00	3,300.00	
522 60 49 003	Hose Testing	0.00	3,476.00	3,789.50	3,722.00	3,800.00	3,800.00	
522 70 31 001	Operating Supplies-Aide Car	2,664.57	1,064.06	9.72	2,532.93	2,250.00	2,250.00	
522 70 31 002	Trauma Care EMS Grant	1,125.00	554.00	766.00	0.00	766.00	778.00	See offset 522-70-31-002
522 70 31 003	Operating Supplies -- Life Support	1,502.92	3,600.00	423.51	615.26	3,500.00	3,500.00	
522 70 32 001	Fuel Consumed-Aide Car	1,887.58	1,689.20	1,252.84	1,629.43	1,600.00	2,000.00	
522 70 41 001	EMS Contract	9,803.00	11,183.00	12,164.00	8,265.50	12,274.00	13,638.00	
528 70 41 001	Kittcom-Fire	20,545.00	27,005.00	32,892.00	23,722.70	28,000.00	31,000.00	9/5 -- 10% increase per Rich Elliott
594 22 63 022	DNR -- F250 Equipment Grant	0.00	0.00	10,805.07	7,194.93	0.00	0.00	
594 22 63 025	DNR -- PPE Radio Grant $24,909.80	0.00	0.00	0.00	24,207.93	0.00	0.00	
594 22 63 035	DNR -- FEPP Equipment Grant $15,983	0.00	0.00	0.00	11,737.47	0.00	0.00	
594 22 64 023	Sprinkler System -- Fire Dept.	0.00	0.00	0.00	0.00	0.00	0.00	Moved 8/21 to REET Fund 305
594 22 64 024	Extrication Equipment 2023	0.00	47,437.80	0.00	0.00	0.00	0.00	
594 22 64 030	Heater Install Fire Dept	0.00	0.00	6,671.93	0.00	0.00	0.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
594 22 64 050	DNR -- Phase 3 Radios and Equip. $7,500	0.00	0.00	0.00	7,500.00	0.00	0.00	
594 22 64 400	FEMA -- Fire SCBA 22 Units and Facepieces	0.00	185,238.09	0.00	0.00	0.00	0.00	
594 22 64 794	Vehicle F250 Ford VIN #1FT8W2BA5REE06794 FROM CITY HEIGHTS REVENUE	0.00	0.00	62,530.30	11,517.86	0.00	0.00	
522	Fire Department	301,038.38	618,603.87	492,662.91	388,093.02	473,573.60	489,679.91	
524 60 10 001	Salaries -- Code Enforcer	0.00	0.00	0.00	10,817.41	0.00	31,724.41	
524 60 20 001	Benefits -- Code Enforcer	0.00	0.00	0.00	8,787.99	0.00	24,164.99	
524	Protective Inspections	0.00	0.00	0.00	19,605.40	0.00	55,889.40	
536 20 10 001	Salaries -- Cemetery	55,793.69	42,279.82	39,542.92	37,907.66	46,626.95	30,445.61	
536 20 20 001	Benefits -- Cemetery	19,010.91	11,627.76	13,136.41	17,375.18	14,143.21	12,556.76	
536 20 31 002	Supplies	1,771.99	8,253.30	1,932.70	958.40	3,000.00	3,000.00	
536 20 34 000	Liners	5,830.69	6,811.41	4,220.00	7,896.72	6,500.00	6,500.00	
536 20 35 000	Tools/Equipment	230.55	4,866.68	365.41	308.73	1,000.00	1,000.00	
536 20 35 002	Container 20 Foot	0.00	0.00	2,711.15	0.00	0.00	0.00	
536 20 35 003	Shoring	0.00	0.00	0.00	0.00	2,500.00	2,500.00	
536 20 41 000	Grave Digging	0.00	0.00	77.54	0.00	0.00	0.00	
536 20 41 001	Repairs And Maintenance	3,291.04	686.78	592.79	4,632.23	2,000.00	2,000.00	
536 20 41 002	Legal Services -- Cemetery	0.00	379.40	0.00	0.00	0.00	0.00	
536 20 41 004	Cemetery Contracted Services	24,125.00	0.00	0.00	0.00	0.00	0.00	
536 20 41 005	Professional Services -- Other	0.00	2,859.75	0.00	0.00	0.00	0.00	
536 20 41 006	Porta Potties	0.00	0.00	840.00	435.00	0.00	0.00	
536 20 45 000	County Assessments And Other Taxes	168.17	168.17	168.17	168.17	200.00	168.17	
536 20 47 000	Utilities-Cemetery	4,362.77	7,045.80	7,130.64	5,200.99	4,500.00	4,500.00	
536 20 49 001	Cemetery Space Refunds	1,923.26	850.00	0.00	1,800.00	0.00	0.00	
594 36 64 001	2023 John Deere Lawnmower Z920M Ser. #1TC920MVTNT120117	0.00	12,025.01	0.00	0.00	0.00	0.00	
594 36 64 002	Excavator Mini w/s/street/cemetery	0.00	7,049.13	0.00	0.00	0.00	0.00	
536	Cemetery	116,508.07	104,903.01	70,717.73	76,683.08	80,470.16	62,670.54	
576 80 31 002	Parking Fees Expenses	0.00	0.00	4,035.37	0.00	0.00	0.00	
542	Streets - Maintenance	0.00	0.00	4,035.37	0.00	0.00	0.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
557 30 41 003	Historic Preservation Commission	36.00	0.00	0.00	0.00	100.00	100.00	
557	Community Services	36.00	0.00	0.00	0.00	100.00	100.00	
558 50 10 000	New Bldg Insp/Plans Examiner Salary	0.00	0.00	0.00	0.00	0.00	0.00	New Home Co. -- 60-80 new homes in 2026 -- Moved to Assistant City Administrator split Gen Fund/Water/Sewer
558 50 20 000	New Bldg Insp/Plans Examiner Benefits	0.00	0.00	0.00	0.00	0.00	0.00	New Home Co. -- 60-80 new homes in 2026 -- Moved to Assistant City Administrator split Gen Fund/Water/Sewer
558 50 30 000	Building Department Equipment/Tools/Books	359.82	5,331.12	2,814.56	3,458.93	2,000.00	6,000.00	New code books, outfit new employee/Ipad, Computers
558 50 31 001	Electronic Submittal System	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
558 50 41 000	Building Department Dues/Associations	145.00	499.00	259.00	170.00	500.00	500.00	
558 50 43 000	Building Department Training	1,366.54	2,154.07	2,060.87	409.92	3,500.00	4,000.00	
558 60 10 001	Salaries -- Planner	0.00	0.00	0.00	0.00	91,509.00	91,000.00	
558 60 12 001	Salaries -- Planning Tech	23,743.93	53,596.44	41,406.96	30,547.82	62,427.29	50,000.00	Salary was not allocated across the various funds as this position does front office work also -- reallocated to water and sewer funds also
558 60 20 001	Benefits -- Planner	0.00	0.00	0.00	0.00	34,000.00	34,000.00	
558 60 22 001	Benefits -- Planning Tech	18,845.21	38,402.30	23,120.08	13,590.75	29,451.17	20,000.00	Salary was not allocated across the various funds as this position does front office work also -- reallocated to water and sewer funds also
558 60 31 000	Office Supplies/Telephone/Notices	11,756.74	6,550.63	6,162.17	890.23	3,000.00	3,000.00	
558 60 31 005	Planning Commission Expenses	2,494.80	2,497.11	343.24	0.00	1,000.00	1,000.00	
558 60 35 000	Equipment/Tools	0.00	0.00	0.00	189.39	0.00	0.00	
558 60 41 001	Professional Services--General	0.00	9,571.25	0.00	0.00	0.00	0.00	
558 60 41 009	Professional Services--HLA/GR Dohrn And Assoc--Non-Reimbursed	67,352.08	34,117.22	0.00	0.00	0.00	0.00	
558 60 41 011	Professional Services -- Meagan Hayes -- Non-Reimbursed	15,854.50	0.00	0.00	0.00	0.00	0.00	
558 60 41 013	Professional Services -- Engin/PLan -- Non-Reimbursed	45,827.63	172,906.96	203,378.65	102,864.45	75,000.00	50,000.00	
558 60 43 001	Training/Travel	0.00	3,667.63	1,533.20	445.92	1,500.00	1,500.00	
559 30 41 013	Professional Services -- HLA Engineering/Perteet--City Heights Arbitration	3,900.00	31,314.31	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
559 30 41 014	Public Records Request Costs -- Engineering/Planning Etc.	1,598.30	1,001.64	0.00	0.00	0.00	0.00	
594 58 64 002	Plotter Canon Image Prograf Printer	0.00	7,229.99	0.00	0.00	0.00	0.00	
558	Planning & Community Devel	193,244.55	368,839.67	281,078.73	152,567.41	308,887.46	266,000.00	
559 30 41 001	Development Fees -- Reimbursed	55,091.80	38,301.30	43,651.66	42,673.93	50,000.00	75,000.00	See revenue 345.89 -- Developer payments
559 30 41 014	Public Records Request Costs -- Engineering/Planning Etc.	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
559 30 42 002	Cle Elum School Impact Fees	0.00	12,000.00	0.00	0.00	0.00	0.00	
559 30 42 003	Cle Elum School City Heights Impact Fees	0.00	13,500.00	6,750.00	0.00	0.00	0.00	
559	Housing & Community Develop	55,091.80	63,801.30	50,401.66	42,673.93	51,000.00	76,000.00	
562 90 41 001	Substance Abuse 2 percent	312.50	0.00	645.86	0.00	400.00	400.00	
562	Public Health	312.50	0.00	645.86	0.00	400.00	400.00	
572 20 10 001	Salaries -- Librarian	42,933.28	45,419.63	47,301.04	38,524.01	52,344.83	50,274.40	
572 20 10 002	Salaries -- Library Aide	19,034.16	20,197.02	26,047.60	19,644.73	24,771.58	27,057.90	
572 20 20 001	Benefits -- Librarian	30,073.38	31,234.05	33,330.73	27,662.17	31,101.47	32,713.96	
572 20 20 002	Benefits -- Library Aide	15,942.98	16,531.04	20,418.05	18,563.72	24,419.02	22,743.51	
572 20 31 001	Supplies/Book Processing	8,374.21	11,515.99	8,931.15	3,225.26	8,000.00	8,000.00	
572 20 31 003	Kyler (Dorothy Louise) Fund Library Grant 2024	0.00	0.00	2,476.05	0.00	0.00	0.00	
572 20 31 004	Library Annual WSL Cons. Fees and Deep Freeze	0.00	0.00	1,996.76	2,342.72	0.00	2,350.00	
572 20 41 001	Summer Reading Program	500.00	500.00	500.00	500.00	500.00	500.00	
572 20 49 003	Other Supplies	1,192.50	48.75	828.27	733.58	1,000.00	1,000.00	
572 50 35 001	COVID 19 -- Institute of Museum Grant -- 4 computers/supplies	6,371.44	0.00	0.00	0.00	0.00	0.00	
572 50 41 002	Lease -- Sales Tax	91.28	156.48	156.48	120.24	156.48	160.32	
572 50 41 003	Professional Services -- Other	2,117.13	699.59	552.09	500.61	1,800.00	1,800.00	
572 50 41 004	Training	0.00	0.00	0.00	0.00	500.00	500.00	
572 50 42 001	Telephones	835.63	866.97	898.23	813.77	750.00	750.00	
572 50 42 002	Internet WSL	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
572 50 47 001	Utilities-Library	7,410.47	6,888.72	7,805.23	6,296.44	7,000.00	7,000.00	
572 50 48 001	Building Repairs	371.94	130.74	1,750.44	0.00	5,000.00	5,000.00	
572 50 48 002	Cleaning Service	2,430.00	3,172.50	3,265.00	2,160.00	2,430.00	2,430.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
591 72 75 001	Lease -- Library Canon Copy Machine Library 2022	1,126.51	1,931.16	1,931.16	1,448.37	1,523.64	1,931.16	
591 72 75 002	Lease -- Library Lib Tech Equipment and Internet	0.00	0.00	1,250.00	0.00	0.00	1,000.00	
594 72 64 001	Library Air Conditioning	0.00	0.00	0.00	0.00	15,000.00	0.00	Done in 2025
594 72 64 002	Library Patron Computers 6	0.00	0.00	0.00	0.00	7,200.00	0.00	Done in 2025
572	Libraries	138,804.91	139,292.64	159,438.28	122,535.62	184,497.02	166,211.25	
576 80 10 001	Salaries -- Park	23,168.53	30,483.13	36,804.31	40,862.07	25,520.55	25,520.55	
576 80 20 001	Benefits -- Park	12,402.77	10,838.62	16,296.88	13,049.44	10,279.59	10,279.59	
576 80 20 002	Unemployment	1,638.00	0.00	2,610.92	0.00	500.00	500.00	
576 80 30 001	Arbor Day Supplies -- Tree City	25.00	7,645.90	3,729.45	0.00	4,510.00	4,510.00	
576 80 31 001	Operating Supplies	5,245.68	5,734.62	6,024.09	1,193.64	5,500.00	5,500.00	
576 80 35 002	Equipment/Tools	1,274.82	352.55	433.19	2,179.32	1,000.00	1,000.00	
576 80 35 004	Mower Brush JD for Excavator 42 inch	3,691.41	0.00	0.00	0.00	0.00	0.00	
576 80 41 000	Porta Potties	770.00	1,640.00	2,095.00	435.00	1,400.00	1,400.00	
576 80 41 001	Repairs And Maintenance Parks and Bathrooms	3,440.14	6,045.19	11,472.01	4,449.93	10,000.00	10,000.00	
576 80 41 002	Yakama Nation Fees 2020/Dog Park Project	5,284.03	0.00	0.00	0.00	0.00	0.00	
576 80 41 005	Tree Removal -- 2nd and Pine and 4 large pine trees	0.00	0.00	10,377.60	0.00	0.00	0.00	
576 80 47 000	Utilities and Taxes	23,206.77	31,613.22	46,586.36	30,893.47	23,000.00	23,000.00	
576 90 49 001	Fireman's Park Improvements	1,282.72	1,288.46	2,859.25	1,376.19	1,000.00	1,000.00	Cost of water and park repairs
576	Park Facilities	81,429.87	95,641.69	139,289.06	94,439.06	82,710.14	82,710.14	
589 99 00 000	Payroll Clearing	0.00	518.58	-4.02	6,164.86	0.00	0.00	
589 99 00 001	Draw Clearing	2,775.00	-227.55	-2,000.00	1,200.00	0.00	0.00	
580	Non Expeditures	2,775.00	291.03	-2,004.02	7,364.86	0.00	0.00	
592 18 89 001	Accrued Investment Interest	0.00	0.00	590.28	0.00	600.00	0.00	
592	Debt Service - Interest Costs	0.00	0.00	590.28	0.00	600.00	0.00	
594 18 63 001	Energy Project -- Police And Library Buildings	119.43	0.00	0.00	0.00	0.00	0.00	
594 18 63 003	Grinder--Duratech Haybuster Portable Tub H8, Model KE8, Serial #241490263	92.63	0.00	0.00	0.00	0.00	0.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
594 18 63 004	Grinder--Duratech Haybuster Portable Tub/SHIPPING/ H8, Model KE8, Serial #241490263	5,300.00	0.00	0.00	0.00	0.00	0.00	
594 18 63 005	Grinder--Duratech Haybuster Portable Tub H8, Model KE8, Serial #241490263	26,985.48	0.00	0.00	0.00	0.00	0.00	
594 18 63 006	City Hall Remodel Expansion 70%	0.00	0.00	0.00	37,655.74	26,000.00	0.00	
594 18 63 085	Fema Cybersecurity Grant $26,000	0.00	0.00	0.00	6,768.75	0.00	10,000.00	
594 18 64 002	City Wide Switch Replacement 52%	0.00	0.00	0.00	0.00	12,220.00	0.00	
594 18 65 002	Insulation Project City Hall Attic	0.00	15,367.50	0.00	0.00	0.00	0.00	
594 21 64 014	Police Car 2018 Ford Interceptor VIN #1FM5K8AR9JGA73318	0.00	0.00	0.00	19,692.00	0.00	0.00	
594 21 64 018	Police Car 2020 Ford Interceptor Silver VIN #1FM5K8AB2LGD18871	0.00	0.00	0.00	17,973.67	0.00	0.00	
594 21 64 021	Department of Justice -- Justice Assist. Grant	0.00	0.00	0.00	0.00	0.00	228,000.00	
594 58 61 001	DOC -- GMA Climate Element Grant	0.00	0.00	36,527.34	20,068.10	89,100.00	28,000.00	
594 58 61 002	DOC -- PUG Periodic Update GMA Grant	0.00	0.00	4,268.75	30,577.50	100,000.00	40,000.00	See offset 334-04-20-559
594 58 64 001	Vehicle -- Building Dept./Admin.	0.00	31,494.48	0.00	0.00	0.00	40,800.00	68% -- split with water and sewer
594 76 63 076	County Share of Skateboard Park	0.00	0.00	170,000.00	0.00	0.00	0.00	
594 76 64 001	Pickup Ford F150 2014 Ser# 1FTVX1EF7EKG09053	0.00	0.00	12,992.61	0.00	0.00	0.00	
594	Capital Expenditures	32,497.54	46,861.98	223,788.70	132,735.76	227,320.00	346,800.00	
597 00 00 022	OUT-Fire Debt To 201 Debt Fund	1,500.00	2,006.84	0.00	0.00	0.00	0.00	
597 00 00 110	OUT-To Coal Mine From General Fund	0.00	0.00	2,000.00	4,500.00	4,500.00	4,500.00	
597	Interfund Transfers	1,500.00	2,006.84	2,000.00	4,500.00	4,500.00	4,500.00	
508 31 13 001	Ending Balance Cemetery Reserve	0.00	0.00	0.00	0.00	0.00	16,297.00	
508 41 07 001	Ending Balance Fire Dept Class A Pumper/Reserve/Capital	0.00	0.00	0.00	0.00	139,629.00	129,733.00	
508 51 02 001	Ending Balance Police Reserve	0.00	0.00	0.00	0.00	109,767.00	114,280.00	
508 51 05 001	Ending Balance Fire Dept Reserve	0.00	0.00	0.00	0.00	47,498.00	32,601.00	
508 51 06 001	Ending Balance Fire Dept City Heights	0.00	0.00	0.00	0.00	100,500.00	19,327.00	
508 51 11 001	Ending Balance General Fund Contingency	0.00	0.00	0.00	0.00	130,000.00	0.00	
508 51 15 001	Ending Balance Park Reserve	0.00	0.00	0.00	0.00	46,975.00	37,050.00	
508 51 83 001	Ending Balance General Fund Employee Accrual Liability	0.00	0.00	0.00	0.00	150,000.00	344,144.00	

001 Current Expense/General Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
508 51 87 001	Ending Balance Traffic Impact Fees	0.00	0.00	0.00	0.00	0.00	6,000.00	
508 91 00 001	Ending Balance General Fund	0.00	0.00	0.00	0.00	150,000.00	10,000.00	
999	Ending Balance	0.00	0.00	0.00	0.00	874,369.00	709,432.00	
TOTAL EXPENDITURES:		3,690,198.41	4,516,009.02	4,665,616.68	3,658,605.92	5,326,500.68	5,734,056.21	
	FUND GAIN/LOSS:	987,149.45	1,139,437.82	616,842.14	-16,584.55	0.00	4,861.79	

5 YEAR BUDGET COMPARISON

002 Suncadia Property Sale

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 002	Beginning Balance Recreational Parcel	1,891,769.59	1,722,323.62	953,489.02	39,308.87	160,910.00	0.00	
308	Beginning Balances	1,891,769.59	1,722,323.62	953,489.02	39,308.87	160,910.00	0.00	
337 00 00 002	Lodging Tax Grant/Cle Elum 2024	0.00	0.00	75,000.00	0.00	0.00	0.00	
337 00 00 003	Lodging Tax Annual 35% Revenue	0.00	0.00	0.00	73,609.61	73,610.00	0.00	2025 was per lodging tax application approved by LTC
330	Intergovernmental Revenues	0.00	0.00	75,000.00	73,609.61	73,610.00	0.00	
345 81 00 002	Recreational Parcel Agreement Payment #1	0.00	0.00	0.00	0.00	3,495.00	0.00	
345 81 02 002	Planning/Attorney Fees	0.00	0.00	0.00	20,151.00	0.00	300,000.00	
340	Charges For Goods & Services	0.00	0.00	0.00	20,151.00	3,495.00	300,000.00	
361 11 00 002	Interest	0.00	0.00	0.00	0.00	80.00	0.00	
361 11 00 250	Interest	0.00	0.00	2,819.38	0.00	0.00	0.00	
360	Interest & Other Earnings	0.00	0.00	2,819.38	0.00	80.00	0.00	
TOTAL REVENUES:		1,891,769.59	1,722,323.62	1,031,308.40	133,069.48	238,095.00	300,000.00	
511 30 49 002	Publication Services -- 12 Acre Parcel	0.00	0.00	0.00	0.00	500.00	500.00	
511	Legislative	0.00	0.00	0.00	0.00	500.00	500.00	
515 41 41 005	Legal Services -- UKC Rec Center	0.00	336.00	0.00	15,649.50	90,000.00	150,000.00	
515	Legal Services	0.00	336.00	0.00	15,649.50	90,000.00	150,000.00	
518 50 41 002	Engineering/Consulting Services -- Fund 002	169,445.97	768,498.60	0.00	0.00	0.00	0.00	
575 50 41 000	Engineering/Consulting/Planning Services -- Fund 002	0.00	0.00	991,999.53	118,321.98	147,595.00	149,500.00	
518	Centralized Services	169,445.97	768,498.60	991,999.53	118,321.98	147,595.00	149,500.00	
TOTAL EXPENDITURES:		169,445.97	768,834.60	991,999.53	133,971.48	238,095.00	300,000.00	
	FUND GAIN/LOSS:	1,722,323.62	953,489.02	39,308.87	-902.00	0.00	0.00	

004 City Heights WCIA Settlement Agreement 2023

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 03 004	Beginning Balance WCIA City Heights Settlement	0.00	0.00	0.00	504,030.30	504,030.30	0.00	
308 91 03 004	Beginning Balance WCIA City Heights Settlement	0.00	0.00	3,509,093.52	0.00	0.00	0.00	
308	Beginning Balances	0.00	0.00	3,509,093.52	504,030.30	504,030.30	0.00	
398 10 03 004	WCIA City Heights Settlement 2023	0.00	4,233,267.40	0.00	0.00	0.00	0.00	
390	Other Financing Sources	0.00	4,233,267.40	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		0.00	4,233,267.40	3,509,093.52	504,030.30	504,030.30	0.00	
515 45 41 009	Legal Services -- Menke Jackson/City Heights Arbitration	0.00	166,922.69	272,993.82	-22,954.34	0.00	0.00	
515 45 41 010	Legal Services -- Consilio/City Heights Arbitration Discovery	0.00	101,535.23	217,936.16	54,721.15	52,000.00	0.00	
515 45 41 011	Legal Services -- Ashbaugh Beal/City Heights Arbitration	0.00	307,346.50	1,638,500.00	0.00	0.00	0.00	
515 45 41 012	Consulting Services -- Imperium Consulting/City Heights Arbitration	0.00	19,690.25	62,440.00	0.00	0.00	0.00	
515 45 41 013	Consulting Services -- Mueller & Partin/City Heights Arbitration	0.00	46,267.50	114,868.75	0.00	0.00	0.00	
515 45 41 014	Consulting Services -- Valbridge Property Advisors/City Heights Arbitration	0.00	24,110.80	8,115.00	3,185.00	0.00	0.00	
515 45 41 015	Legal Services -- Gordon Tilden Thomas Cordell/City Heights Arbitration	0.00	1,125.00	540.00	923.00	2,000.00	0.00	
515 45 41 016	Legal Services -- Kenyon Disend/WCIA Settlement	0.00	10,219.50	0.00	0.00	0.00	0.00	
515 45 41 017	Legal Services -- Kenyon Disend/City Heights Arbitration	0.00	42,170.16	224,753.95	-36,490.03	-20,000.00	0.00	
515 45 41 018	Legal Services -- Pacifica Law Group	0.00	0.00	6,808.00	13,162.00	13,000.00	0.00	
515 45 41 019	Legal Services -- Stoel Rives	0.00	0.00	191,531.50	265,000.00	265,000.00	0.00	
515 45 41 020	Legal Services -- Ballard Spahr	0.00	0.00	0.00	20,000.00	20,000.00	0.00	
515 45 41 021	Legal Services -- Inslee Best	0.00	0.00	0.00	36,544.21	0.00	0.00	
515	Legal Services	0.00	719,387.63	2,738,487.18	334,090.99	332,000.00	0.00	
518 30 41 040	Services/City Heights Arbitration	0.00	0.00	24,903.90	0.00	0.00	0.00	
518 30 41 042	Services/Advisory -- Stretto Inc./City Heights Arbitration	0.00	0.00	20,000.00	0.00	0.00	0.00	

004 City Heights WCIA Settlement Agreement 2023

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
518 30 41 043	Services/Advisory -- B. Riley Advisory Services/City Heights Arbitration	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00	
518 30 41 044	Financial Advisory -- Local Gov. Management Solutions/Brian Carlson	0.00	0.00	0.00	7,493.75	0.00	0.00	
518 30 41 046	Services/PR -- City Heights Arbitration	0.00	0.00	0.00	2,400.00	0.00	0.00	
518 30 41 047	Services/Advisory -- Marcus Young/JSA	0.00	0.00	0.00	5,000.00	0.00	0.00	
518 61 41 004	City Heights Mediation Payment #1 and #2	0.00	0.00	0.00	60,000.00	60,000.00	0.00	
518	Centralized Services	0.00	0.00	144,903.90	174,893.75	160,000.00	0.00	
559 30 41 015	Consulting Services -- HLA Engineering/Perteet/City Heights Arbitration	0.00	4,786.25	108,397.14	16,653.00	12,030.30	0.00	
559 30 41 025	Consulting Services -- The Sutor Group	0.00	0.00	13,275.00	0.00	0.00	0.00	
559	Housing & Community Develop	0.00	4,786.25	121,672.14	16,653.00	12,030.30	0.00	
TOTAL EXPENDITURES:		0.00	724,173.88	3,005,063.22	525,637.74	504,030.30	0.00	
	FUND GAIN/LOSS:	0.00	3,509,093.52	504,030.30	-21,607.44	0.00	0.00	

5 YEAR BUDGET COMPARISON

101 Street Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 085	Beginning Balance Public Open Spaces or Transportation Cap. Facilities	0.00	0.00	0.00	1,503.25	0.00	1,503.25	
308 51 00 101	Beginning Balance Street Fund	0.00	51,967.80	8,849.69	3,380.25	35,000.00	3,380.25	
308 51 23 101	Beginning Balance Equipment Street	36,856.92	54,664.28	54,422.60	22,490.00	10,000.00	22,490.00	
308 51 82 100	Beginning Balance Development Fees -- Stormwater	20,875.00	47,250.00	0.00	0.00	47,750.00	0.00	
308 51 82 101	Beginning Balance Development Fees -- Street	72,250.00	0.00	0.00	500.00	32,750.00	1,000.00	
308 51 83 101	Beginning Balance Street Employee Accrual Liability	25,780.00	25,017.00	19,152.00	43,511.00	20,000.00	43,511.00	
308	Beginning Balances	155,761.92	178,899.08	82,424.29	71,384.50	145,500.00	71,884.50	
311 10 00 101	Real & Personal Property	170,326.90	177,607.89	175,720.25	111,996.83	190,000.00	180,000.00	
313 11 00 101	Local Retail Sales & Use tax	145,156.80	155,350.90	162,802.46	96,068.77	160,000.00	5,000.00	Reduced $150,000 from Streets because of the .1% Transportation Benefit District revenue 317.60 added
317 60 00 101	Transportation Benefit District .1% Sales Tax	0.00	0.00	0.00	0.00	0.00	150,000.00	Reduced $150,000 from Streets because of the .1% Transportation Benefit District revenue 317.60 added
310	Taxes	315,483.70	332,958.79	338,522.71	208,065.60	350,000.00	335,000.00	
322 40 01 010	Overside Load Permits	5,000.00	5,000.00	5,000.00	800.00	5,500.00	2,000.00	
322 90 00 002	Street Cutting/Right of Way Permit	900.00	3,449.50	1,850.00	25,643.75	1,900.00	2,000.00	
320	Licenses & Permits	5,900.00	8,449.50	6,850.00	26,443.75	7,400.00	4,000.00	
331 97 03 902	Generator/Biomass Removal -- FEMA/KCCD Federal Grant	0.00	17,523.00	0.00	0.00	0.00	0.00	
333 14 22 801	CDBG -- Stafford Ave Corridor Imp. -- $800,000/Add'l $400,000	35,826.29	0.00	131,402.11	1,221,883.81	700,000.00	0.00	
333 20 20 504	DOT -- Federal City Safety Plan Federal Grant	195,446.89	14,739.54	0.00	0.00	0.00	0.00	
333 20 20 505	DOT STBG -- 2nd Street Pathway Federal Grant -- $223,577	76,185.30	115,608.83	22,359.03	0.00	0.00	0.00	
333 20 20 506	DOT STBG -- 1st St. Penn to Harris Phase 3B Federal Grant -- $976,555	671,580.01	299,983.15	668.96	0.00	0.00	0.00	
333 20 20 508	DOT STBG -- 1st St. Phase 3 Revitalization -- $5,142,454	0.00	0.00	3,363,054.05	405,902.47	2,000,000.00	100,000.00	
333 20 20 530	DOT -- US Congressionally Directed Spending -- Downtown Revitalization	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	

5 YEAR BUDGET COMPARISON

City Of Cle Elum

101 Street Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
333 20 20 535	DOT STBG -- First St. and Oakes Resurface 2025 -- $714,414	0.00	0.00	0.00	0.00	0.00	765,000.00	
333 20 20 540	DOT -- Signal First and Hartwig 2025 -- $333,000	0.00	0.00	0.00	0.00	0.00	315,000.00	
333 20 20 545	QUADCO DOT -- Park St Ped Corridor Study -- $53,000	0.00	0.00	0.00	0.00	0.00	15,000.00	
333 20 20 550	QUADCO DOT -- Stafford Sidewalk and SR903 Camera -- $186,600	0.00	0.00	0.00	0.00	0.00	175,000.00	
333 20 93 902	DOT -- Safety Action Plan Federal 2024	0.00	0.00	32,152.49	13,479.20	172,520.00	90,000.00	
334 01 80 101	Biomass Removal Generator State Military Dept. State Grant	0.00	2,504.00	0.00	0.00	0.00	0.00	
334 02 30 065	DNR -- Micro Wildfire MItigation Grant $4,000	0.00	0.00	0.00	4,016.00	0.00	0.00	
334 03 60 001	DOT -- RMG Cle Elum Park and Ride	67,101.65	547,850.05	0.00	0.00	0.00	0.00	
334 03 60 003	QUADCO -- UPWP Columbia Ave RR Crossing Study -- $52,500	0.00	0.00	52,500.00	0.00	20,000.00	0.00	
334 04 20 101	STATE -- Legislature & Its Committees -- $451,050	277,395.17	173,654.83	0.00	0.00	0.00	0.00	
336 00 71 000	Multimodal Transportation City	2,910.82	2,921.53	2,890.91	1,433.84	2,877.00	2,875.00	
336 00 87 000	Motor Vehicle Tax	41,482.07	41,661.51	39,914.28	25,223.70	41,178.00	42,159.00	
336 06 95 000	Liquor Profits	17,140.09	17,203.17	17,022.87	8,443.14	16,693.00	16,859.00	
337 00 02 001	COG -- Distressed Sales Tax Grant 2021 -- $450,460	396,414.00	0.00	0.00	0.00	0.00	0.00	
337 00 02 003	Kittitas County Chamber of Commerce Safety Equipment Grant	0.00	0.00	4,165.00	0.00	0.00	0.00	
337 00 02 101	Lodging Tax Grant for cones, signs, for events in park and city	0.00	0.00	5,781.87	0.00	0.00	0.00	
337 00 02 262	COG -- Distressed Sales Tax Grant 2022 -- $262,500	262,500.00	0.00	0.00	0.00	0.00	0.00	
337 00 02 591	COG -- Distressed Sales Tax Grant 2023 -- $591,000	0.00	504,244.47	75,458.24	9,769.12	0.00	0.00	
330	Intergovernmental Revenues	2,043,982.29	1,737,894.08	3,747,369.81	1,690,151.28	4,453,268.00	3,021,893.00	
344 71 01 101	Miscellaneous Billings	3,546.00	0.00	0.00	0.00	1,500.00	1,000.00	
345 85 00 101	Impact Fees -- Cle Elum Development LLC -- Future Projects	0.00	26,781.76	0.00	0.00	0.00	0.00	
345 89 00 005	Impact Development Fees/Street	140,000.00	48,250.00	500.00	500.00	0.00	1,000.00	
345 89 00 006	Development Fees/Stormwater	20,000.00	0.00	0.00	0.00	0.00	0.00	
345 89 00 016	Impact Fees -- Pubic Open Spaces or Transportation Capital Projects	0.00	2,049.50	1,503.25	0.00	0.00	0.00	

101 Street Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
345 89 00 020	Development Fees -- Bullfrog Apartments -- W 2nd & Miller Trans. Fees	0.00	0.00	0.00	675.14	0.00	0.00	
345 89 00 021	Development Fees -- Bullfrog Apartments -- W 2nd & N Pine Trans. Fees	0.00	0.00	0.00	4,485.26	0.00	0.00	
345 89 00 022	Development Fees -- Bullfrog Apartments -- W 2nd & N Stafford Trans. Fees	0.00	0.00	0.00	5,700.00	0.00	0.00	
340	Charges For Goods & Services	163,546.00	77,081.26	2,003.25	11,360.40	1,500.00	2,000.00	
361 11 00 101	Interest	222.78	963.70	46.50	0.00	100.00	100.00	
362 50 00 101	Lease -- Kittitas County Sheriff S&R	30,000.00	30,000.00	30,000.00	15,000.00	30,000.00	30,000.00	
362 90 00 000	Lease -- US Cellular Tower	38,718.26	37,287.27	40,308.43	35,796.46	37,745.00	42,000.00	
367 12 01 106	Scrap Metal Revenue	0.00	611.65	378.66	0.00	400.00	400.00	
369 10 01 101	Surplus of Street Equipment	0.00	0.00	42,924.13	0.00	5,000.00	5,000.00	
369 91 00 006	Reimbursements/Public Works	331.50	200.00	0.00	0.00	200.00	200.00	
360	Interest & Other Earnings	69,272.54	69,062.62	113,657.72	50,796.46	73,445.00	77,700.00	
398 10 01 101	Insurance Settlement -- Bollards	0.00	0.00	0.00	2,339.30	0.00	0.00	
390	Other Financing Sources	0.00	0.00	0.00	2,339.30	0.00	0.00	
TOTAL REVENUES:		2,753,946.45	2,404,345.33	4,290,827.78	2,060,541.29	5,031,113.00	3,512,477.50	
542 30 10 001	Salaries -- Street	128,854.52	90,671.57	97,594.60	124,929.62	126,000.00	130,000.00	
542 30 10 002	DNR -- Micro Wildfire MItigation Grant Salaries $4,000 Chipping	4,348.00	0.00	5,453.74	1,456.00	0.00	0.00	
542 30 10 003	Salaries -- Street -- WA State Military State Grant	621.20	0.00	0.00	0.00	0.00	0.00	
542 30 20 001	Benefits -- Street	57,734.37	42,350.69	50,023.54	59,033.58	58,000.00	45,000.00	
542 30 20 002	Unemployment	2,898.00	0.00	694.72	297.90	0.00	0.00	
542 30 20 003	Benefits -- Street -- WA State Military State Grant	414.80	0.00	0.00	0.00	0.00	0.00	
542 30 30 101	Boots/CDL License -- Reimbursement -- See Personnel Policy	972.83	1,547.82	1,383.49	340.93	1,575.00	1,575.00	
542 30 31 000	Cold Mix/Gravel/Sand/Salt	15,451.18	5,873.29	14,213.92	8,169.05	12,000.00	12,000.25	
542 30 31 002	Office Supplies	3,286.26	5,519.22	5,182.00	2,263.24	5,500.00	5,500.00	

101 Street Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
542 30 31 288	Water Tanker 1992 L9000 from Fire VIN #6288	0.00	0.00	0.00	257.62	0.00	0.00	
542 30 32 001	Fuel/Propane/Hydraulic Oil	10,162.92	9,746.14	5,393.08	2,095.36	10,000.00	10,000.00	
542 30 41 001	Professional Services	12,661.94	13,369.46	7,628.42	6,015.30	11,000.00	11,000.00	
542 30 41 002	Engineering Services -- Streets	1,211.96	5,951.67	6,797.01	4,868.24	9,000.00	9,000.00	
542 30 41 003	Professional Service GPS System (cancelling)	8,118.00	0.00	4,429.94	0.00	0.00	0.00	
542 30 41 008	Engineering Services -- First Street and Grant Applications/fees	53,045.00	83,078.97	39,340.91	23,948.25	21,314.07	0.00	
542 30 41 010	Engineering Services -- Title VI Federal DOT Grants	175.00	260.75	0.00	0.00	0.00	0.00	
542 30 41 011	Engineering Services--Update Construction Standards	0.00	0.00	18,397.15	0.00	0.00	0.00	
542 30 41 015	Leases -- Sales Tax	91.28	156.48	156.48	120.24	157.00	160.32	
542 30 41 016	Engineering Services -- City Safety Plan 2023 Update	0.00	21,408.62	0.00	0.00	0.00	0.00	
542 30 41 101	State Auditor Fees	7,589.90	8,049.81	0.00	0.00	4,000.00	4,000.00	
542 30 41 102	Garnishment #1 and #2 City Heights June 2025	0.00	0.00	0.00	13,920.00	0.00	0.00	
542 30 43 000	Training/Travel	216.25	409.00	342.99	238.93	1,501.02	1,452.93	
542 30 47 001	Utilities and Taxes -- New Public Works Bldg	4,608.52	5,341.07	6,346.31	5,252.41	5,500.00	5,500.00	
542 30 47 002	Tires Disposal	0.00	0.00	682.00	0.00	0.00	0.00	
542 30 48 009	Emergency Proc./Storm Drain Snow Removal 2022	131,029.07	0.00	0.00	0.00	0.00	0.00	
542 40 42 001	Telephones	1,943.90	1,554.07	1,572.68	-147.83	1,600.00	1,600.00	
542 50 45 101	Rent -- New Public Works Shop to Airport Fund	4,000.00	6,300.00	3,300.00	3,300.00	4,000.00	4,000.00	
542 63 47 000	Street Lights	39,838.67	42,059.97	55,780.24	36,343.14	40,000.00	34,000.00	
542 64 35 001	Street Signs/Brackets	9,287.63	11,577.41	12,252.93	2,246.91	12,000.00	12,000.00	
542 64 41 001	Striping and Paving	6,202.05	5,954.63	12,772.56	0.00	13,000.00	13,000.00	
542 64 48 000	Traffic Signal Maintenance	3,942.74	3,965.01	1,650.62	1,682.35	700.00	700.00	
542 66 41 000	Snow/Ice Removal And Supplies	3,120.73	14,253.47	8,664.86	8,082.97	28,000.00	28,000.00	
542	Streets - Maintenance	511,826.72	379,399.12	360,054.19	304,714.21	364,847.09	328,488.50	
543 30 30 001	Supplies	7,372.97	16,697.73	14,207.84	2,823.80	15,000.00	15,000.00	
543 30 30 101	Supplies/Safety	1,132.54	319.64	5,319.58	349.26	750.00	750.00	
543 30 35 001	Tools/Small/Radios	4,971.47	5,354.77	2,406.72	1,050.07	3,000.00	3,000.00	
543 30 35 002	Used Sanders 2 - 2017 Salt Dogg Hoppers	0.00	0.00	0.00	50.74	0.00	0.00	

101 Street Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
543 30 35 005	Spreader 3 cu ft Model 30870	0.00	0.00	0.00	3,188.95	0.00	0.00	
543 30 35 006	Broom -- Quick Hitch Rotary 2025	0.00	0.00	0.00	4,093.49	0.00	0.00	
543 30 41 001	Maintenance Agreements and Dues	5,877.54	1,843.67	0.00	857.84	2,000.00	2,000.00	
543 30 46 001	Insurance -- Equipment and Liability	13,992.09	16,662.37	22,040.38	21,081.93	24,000.00	23,628.59	
543 30 48 001	Repairs and Maintenance	15,005.04	51,922.37	30,094.79	12,187.27	38,942.00	38,942.00	
543 30 48 002	Equipment Costs -- FEMA KCCD Federal Grant	10,277.00	0.00	0.00	0.00	0.00	0.00	
543 30 48 003	Street Sweeper International Vin #5658 Engine Overhaul	1,468.00	16,569.23	0.00	0.00	0.00	0.00	
543 30 48 004	Rental Equipment	0.00	0.00	1,137.90	0.00	0.00	0.00	
543 30 48 005	DNR -- Micro Wildfire MItigation Grant Rentals $4,000 Chipping	0.00	0.00	0.00	2,560.00	0.00	0.00	
543	Streets Admin & Overhead	60,096.65	109,369.78	75,207.21	48,243.35	83,692.00	83,320.59	
562 90 41 101	Substance Abuse 2 percent	342.80	0.00	684.52	0.00	400.00	400.00	
562	Public Health	342.80	0.00	684.52	0.00	400.00	400.00	
591 95 75 007	Lease -- Vac Truck 2100i/2023 -- Principal	0.00	28,588.23	14,424.27	12,763.29	31,328.07	13,346.95	
591 95 75 101	Lease -- Canon Copy Machine Shop 2022	1,126.51	1,931.16	1,931.16	1,448.37	1,523.00	1,931.16	
591	Debt Service - Principal Repayment	1,126.51	30,519.39	16,355.43	14,211.66	32,851.07	15,278.11	
592 95 81 101	Lease -- Vac Truck 2100i/2023 -- Interest	0.00	7,237.25	2,825.04	1,832.28	4,497.41	1,248.62	
592 95 84 500	Cat 950 Loader Interest	0.00	0.00	0.00	2,328.55	2,363.07	1,235.33	
592	Debt Service - Interest Costs	0.00	7,237.25	2,825.04	4,160.83	6,860.48	2,483.95	
594 42 63 001	Truck Ford F350 Public Works VIN #1FT8X3B63CEB85203	0.00	0.00	3,553.41	0.00	0.00	0.00	
594 42 63 071	City Hall Remodel Expansion 3%	0.00	0.00	0.00	1,605.16	3,500.00	0.00	
594 42 63 101	Trailer Cam 2018 Superline 25' SN#5JPBU3120JP060972	0.00	0.00	0.00	1,396.49	0.00	0.00	
594 42 64 006	Snow Blower Snowblast Sicard 2200M	10,864.13	0.00	0.00	0.00	0.00	0.00	
594 42 64 009	Public Works 2014 Ford F150 Supercab 4x4 VIN #1FTEX1EM3EKG54117 27%	0.00	2,439.84	292.37	0.00	0.00	0.00	
594 42 64 010	Excavator Mini w/s/street/cemetery	0.00	14,979.41	0.00	0.00	0.00	0.00	

101 Street Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
594 42 64 011	Tire Changers (2) -- police and public works	0.00	5,161.00	0.00	0.00	0.00	0.00	
594 42 64 101	City Wide Switch Replacement 7%	0.00	0.00	0.00	0.00	1,645.00	0.00	
594 42 64 200	Tractor 2024 1025RC Serial #1LV1025RCPP408387 13%	0.00	0.00	3,764.02	0.00	0.00	0.00	
594 42 64 201	Snow Blower Attachment 2024 Serial #1XFSB11XEN0221023	0.00	0.00	5,504.45	0.00	0.00	0.00	
594 42 74 500	Cat 950 Wheel Loader 2023 Ser. #M5T05619	0.00	0.00	9,019.43	16,366.89	16,332.36	17,460.10	
594 58 63 001	Monitor 55" Building Plans	0.00	0.00	9,798.55	0.00	0.00	0.00	
594	Capital Expenditures	10,864.13	22,580.25	31,932.23	19,368.54	21,477.36	17,460.10	
595 30 63 013	Chipseal Project	0.00	0.00	0.00	0.00	30,000.00	30,000.00	
595 30 63 041	COG -- Distressed Sales Tax/COG Grant 2021 -- $450,460	448,090.00	0.00	0.00	0.00	0.00	0.00	
595 30 63 044	DOT STBG -- 2nd Street Pathway Federal Grant -- $223,577 2024	70,703.86	114,209.71	9,916.18	0.00	0.00	0.00	
595 30 63 045	DOT -- Park and Ride Mobility Improvement Grant	24,193.60	543,417.65	0.00	0.00	0.00	0.00	
595 30 63 046	DOT -- City Safety Plan City Expenses	410.40	0.00	0.00	0.00	0.00	0.00	
595 30 63 047	DOT -- City Safety Plan Grant 2022	166,118.34	0.00	0.00	0.00	0.00	0.00	
595 30 63 048	DOT -- Park and Ride Mobility Imp. City Expenses	0.00	19,736.23	24,121.97	0.00	0.00	0.00	
595 30 63 049	CDBG -- Stafford Ave Corridor Imp. -- $800,000/Add'l $400,000 2025	27,626.29	0.00	134,533.86	1,222,208.38	700,000.00	0.00	
595 30 63 051	DOT -- 2nd St. Pathway City Share 2023	10,852.97	16,338.41	1,547.71	0.00	0.00	0.00	
595 30 63 053	DOT STBG -- 1st St. Penn to Harris Phase 3B Federal Grant -- $976,555 2023	678,580.24	293,308.38	343.51	0.00	0.00	0.00	
595 30 63 055	CDBG -- Stafford Ave Corridor Imp. -- City Expense	0.00	0.00	0.00	2,686.62	0.00	0.00	
595 30 63 064	STATE -- Legislature & Its Committees -- $451,050 2023	277,395.17	173,654.83	0.00	0.00	0.00	0.00	
595 30 63 065	COG -- Distressed Sales Tax Grant 2022 -- $262,500	262,500.00	0.00	0.00	0.00	0.00	0.00	
595 30 63 066	COG -- Distressed Sales Tax Grant 2023 -- $591,000	0.00	507,059.64	82,452.37	4,333.54	0.00	0.00	
595 30 63 067	Crystal Creek Water Main Repair	0.00	29,522.80	0.00	0.00	0.00	0.00	
595 30 63 068	DOT STBG -- 1st St. Phase 3 Revitalization -- $5,142,454	0.00	12,437.27	3,387,616.45	373,643.46	2,000,000.00	100,000.00	

101 Street Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
595 30 63 069	QUADCO -- UPWP Columbia Ave RR Crossing Study 2023 -- $52,500	0.00	3,280.00	49,220.00	0.00	20,000.00	0.00	
595 30 63 071	DOT -- Safety Action Plan Federal 2024	0.00	0.00	33,637.69	33,591.25	172,520.00	90,000.00	
595 30 63 072	DOT -- US Congressionally Directed Spending -- Downtown Revitalization	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	
595 30 63 103	Construction Costs -- City Portion Of CDBG/TIB/DOT Grants	18,206.94	12,600.33	15,944.27	72,006.25	1,000.00	1,000.00	
595 30 63 205	DOT STBG -- First St. and Oakes Resurface 2025 -- $714,414	0.00	0.00	0.00	5,946.68	0.00	765,000.00	
595 30 63 540	DOT -- Signal First and Hartwig 2025 -- $333,000	0.00	0.00	0.00	0.00	0.00	315,000.00	
595 30 63 545	QUADCO DOT -- Park St Ped Corridor Study 2026 -- $53,000	0.00	0.00	0.00	712.50	0.00	15,000.00	
595 30 63 550	QUADCO DOT -- Stafford Sidewalk and SR903 Camera 2026 -- $186,600	0.00	0.00	0.00	0.00	0.00	175,000.00	
595	Capital Expenditures- Streets	1,984,677.81	1,725,565.25	3,739,334.01	1,715,128.68	4,423,520.00	2,991,000.00	
508 51 00 085	Ending Balance Public Open Spaces or Transportation Cap. Facilities	0.00	0.00	0.00	0.00	0.00	1,503.25	
508 51 00 101	Ending Balance Street Fund	0.00	0.00	0.00	0.00	62,175.00	5,542.00	
508 51 23 101	Ending Balance Street Equipment Reserve	0.00	0.00	0.00	0.00	15,040.00	22,490.00	
508 51 82 101	Ending Balance Development Fees -- Street	0.00	0.00	0.00	0.00	250.00	1,000.00	
508 51 83 101	Ending Balance Street Employee Accrual Liability	0.00	0.00	0.00	0.00	20,000.00	43,511.00	
999	Ending Balance	0.00	0.00	0.00	0.00	97,465.00	74,046.25	
TOTAL EXPENDITURES:		2,568,934.62	2,274,671.04	4,226,392.63	2,105,827.27	5,031,113.00	3,512,477.50	
	FUND GAIN/LOSS:	185,011.83	129,674.29	64,435.15	-45,285.98	0.00	0.00	

102 TIB Complete Streets Grant

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 00 102	Beginning Balance TIB Grants	-1,225.00	186,352.03	91,454.12	0.00	20,000.00	20,000.00	
308 91 00 102	Beginning Balance TIB Grants	0.00	0.00	0.00	-6,949.35	0.00	0.00	
308	Beginning Balances	-1,225.00	186,352.03	91,454.12	-6,949.35	20,000.00	20,000.00	
334 03 82 009	TIB -- Douglas Munro/W 1st. Signal -- $650,920	359,478.23	244,835.25	30,633.52	0.00	0.00	0.00	
334 03 82 011	TIB -- 1st St. Phase 3A/3B Complete St. -- $350,000	350,000.00	0.00	0.00	0.00	0.00	0.00	
334 03 82 103	TIB -- 1st St. Penn to Harris-- $718,849	0.00	681,736.45	10,023.55	0.00	0.00	0.00	
334 03 82 104	TIB -- 2nd & Stafford Roundabout -- $704,591	0.00	37,918.30	29,447.55	501,475.88	600,000.00	0.00	
334 03 82 105	TIB -- Seal Coat 2-E-930(006)-1 -- $41,799	0.00	0.00	44,969.00	0.00	41,799.00	41,799.00	
334 03 82 106	TIB -- 2nd St. Pathway Stafford to Penn Phase 1 -- $497,767	0.00	0.00	267,972.83	20,335.51	450,000.00	500,000.00	
334 03 82 107	TIB -- 1st St. Phase Oakes to Peoh 6-E-930(008)-1 -- $1,000,215	0.00	0.00	480,304.34	58,530.30	700,000.00	0.00	
334 03 82 108	TIB -- 2nd St. Pathway Penn to Short C-E-930(004)-1 -- $500,000	0.00	0.00	234,439.67	4,828.77	450,000.00	0.00	
330	Intergovernmental Revenues	709,478.23	964,490.00	1,097,790.46	585,170.46	2,241,799.00	541,799.00	
345 85 00 102	Impact Fees -- Cle Elum Development LLC -- 5% for Douglas Munro Project Match	0.00	40,740.00	0.00	0.00	0.00	0.00	
340	Charges For Goods & Services	0.00	40,740.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		708,253.23	1,191,582.03	1,189,244.58	578,221.11	2,261,799.00	561,799.00	
595 30 63 050	TIB -- Douglas Munro/W 1st. Signal -- $650,920	358,314.48	248,295.57	27,173.20	0.00	0.00	0.00	
595 30 63 057	TIB -- Douglas Munro/W. 1st Signal--City Expenses	5,325.26	8,187.27	0.00	0.00	0.00	0.00	
595 30 63 202	TIB -- 1st St. Phase 3A/3B Complete St. 2022 --$350,000	156,266.71	120,735.70	6,079.34	0.00	0.00	0.00	
595 30 63 203	TIB -- City Grant Expenses	8,107.50	1,484.62	72,014.01	6,703.31	0.00	0.00	
595 30 63 303	TIB -- 2nd & Stafford Roundabout -- $704,591	0.00	37,918.31	33,048.05	500,293.21	600,000.00	0.00	
595 30 63 304	TIB -- 1st St. Penn to Harris -- $718,849	0.00	681,736.45	10,023.95	0.00	0.00	0.00	

102 TIB Complete Streets Grant

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
595 30 63 305	TIB -- Seal Coat 2-E-930(006)-1 -- $41,799	0.00	0.00	44,969.00	75,796.59	41,799.00	41,799.00	
595 30 63 306	TIB -- 2nd St. Path Staff to Penn Phase 1 P-E-930(P06)-1 -- $497,767 amend to $548,798	0.00	0.00	273,154.00	15,154.45	450,000.00	500,000.00	
595 30 63 307	TIB -- 1st St. Phase Oakes to Peoh 6-E-930(008)-1 -- $1,000,215	0.00	1,769.99	484,229.71	53,509.56	700,000.00	0.00	
595 30 63 308	TIB -- 2nd St. Pathway Penn to Short Complete C-E-930(004)-1 -- $500,000	0.00	0.00	238,553.32	715.12	450,000.00	0.00	
595	Capital Expenditures- Streets	528,013.95	1,100,127.91	1,189,244.58	652,172.24	2,241,799.00	541,799.00	
508 31 00 102	Ending Balance Complete Streets 2019 2020	0.00	0.00	0.00	0.00	20,000.00	20,000.00	
999	Ending Balance	0.00	0.00	0.00	0.00	20,000.00	20,000.00	
TOTAL EXPENDITURES:		528,013.95	1,100,127.91	1,189,244.58	652,172.24	2,261,799.00	561,799.00	
	FUND GAIN/LOSS:	180,239.28	91,454.12	0.00	-73,951.13	0.00	0.00	

104 Police 3/10's Sales Tax Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 00 104	Beginning Balance 3/10's Fund	201,825.00	179,121.41	146,765.52	78,259.99	150,000.00	25,000.00	
308 31 00 105	Beginning Balance Employee Accrual Liability 3/10's	0.00	0.00	0.00	28,155.00	0.00	28,155.00	
308 51 01 104	Beginning Balance Employee Accrual Liability 3/10's	9,709.00	10,835.00	11,020.00	0.00	11,000.00	0.00	
308	Beginning Balances	211,534.00	189,956.41	157,785.52	106,414.99	161,000.00	53,155.00	
313 15 00 001	3/10ths Safety Tax	187,685.41	186,841.78	192,392.35	135,221.14	210,000.00	210,000.00	
313 15 00 104	1/10 Sales Tax 2026	0.00	0.00	0.00	0.00	0.00	160,000.00	Revised 8/21 -- Added an estimate for new 1/10 sales tax for police
310	Taxes	187,685.41	186,841.78	192,392.35	135,221.14	210,000.00	370,000.00	
322 30 00 000	Animal Licenses	366.00	690.50	633.00	379.50	550.00	550.00	
320	Licenses & Permits	366.00	690.50	633.00	379.50	550.00	550.00	
342 10 00 223	Police Contract-S.Cle Elum	5,386.20	0.00	0.00	0.00	0.00	0.00	
342 10 02 223	Police Contract-Roslyn	22,187.00	27,740.00	31,098.00	24,702.50	37,843.00	22,700.00	Reduced 9/5 -- 50% going to Roslyn code enforcement services 001 General Fund and 50% to animal control in 3/10 Fund 104 9/22 Moved all of the 50% to the 3/10's fund #104
345 23 00 001	Animal Shelter/Fines	0.00	17.50	0.00	7.50	0.00	0.00	
340	Charges For Goods & Services	27,573.20	27,757.50	31,098.00	24,710.00	37,843.00	22,700.00	
361 11 00 104	Interest	235.61	680.58	1,921.11	1,025.88	600.00	600.00	
360	Interest & Other Earnings	235.61	680.58	1,921.11	1,025.88	600.00	600.00	
TOTAL REVENUES:		427,394.22	405,926.77	383,829.98	267,751.51	409,993.00	447,005.00	
521 20 10 004	Salaries -- Police 3/10's	116,951.09	123,228.99	128,200.36	129,800.13	168,601.00	238,416.30	Revised 8/21 -- Moved 50% for $50,000 of one officer from General Fund 001 to 3/10 Fund 104
521 20 10 005	Overtime -- Police 3/10's	6,929.94	4,688.62	2,777.70	2,866.81	2,778.00	1,486.02	
521 20 10 104	Salaries -- Manpower Replacement Grant 2024	0.00	0.00	11,529.22	0.00	0.00	0.00	

104 Police 3/10's Sales Tax Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
521 20 20 004	Benefits -- Police 3/10's	49,849.77	56,425.12	63,804.20	55,175.29	70,530.00	102,575.50	Revised 8/21 -- Moved 50% for $25,000 of one officer from General Fund 001 to 3/10 Fund 104
521 20 20 005	Benefits -- Police 3/10's Overtime	2,685.31	1,858.76	1,156.21	1,122.06	1,150.00	581.18	
521 20 31 104	Equipment 3/10's	0.00	0.00	5,814.03	1,843.64	10,000.00	1,000.00	
521 20 32 001	Fuel Consumed	6,776.62	9,905.72	10,769.13	4,716.37	9,093.00	2,000.00	
521 20 35 104	Uniform Allowance	0.00	0.00	0.00	0.00	1,500.00	1,200.00	
521 20 43 104	Training/Travel	0.00	208.00	0.00	470.80	1,000.00	1,000.00	
521 20 47 001	Utilities--3/10's	0.00	0.00	246.31	0.00	500.00	500.00	
521 20 49 003	New Hire Expense	63.00	0.00	2,831.15	140.00	2,000.00	0.00	
521	Police Department	183,255.73	196,315.21	227,128.31	196,135.10	267,152.00	348,759.00	
515 41 41 104	Attorney Fees -- Animal Control	0.00	1,281.20	0.00	0.00	0.00	0.00	
554 30 10 001	Salaries -- Animal Control	29,244.63	27,029.13	24,782.09	9,803.15	32,290.00	0.00	
554 30 20 001	Benefits -- Animal Control	18,887.68	19,052.62	21,311.51	11,045.76	26,750.00	0.00	
554 30 30 001	ARRF Shelter Fee	4,200.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
554 30 30 104	Animal Control Misc Costs/Supplies	298.93	181.44	197.45	0.00	500.00	500.00	
554 30 32 001	Fuel Consumed	1,411.26	1,281.65	864.33	0.00	2,000.00	1,000.00	
554 30 43 104	Training/Travel	139.58	0.00	131.30	0.00	600.00	600.00	
554	Environmental Services	54,182.08	51,826.04	50,286.68	23,848.91	65,140.00	5,100.00	
508 31 00 104	Ending Balance 3/10's Fund	0.00	0.00	0.00	0.00	66,701.00	64,991.00	
508 31 00 105	Ending Balance Employee Accrual Liability 3/10's	0.00	0.00	0.00	0.00	0.00	28,155.00	
508 51 01 104	Ending Balance Employee Accrual Liability 3/10's	0.00	0.00	0.00	0.00	11,000.00	0.00	
999	Ending Balance	0.00	0.00	0.00	0.00	77,701.00	93,146.00	
TOTAL EXPENDITURES:		237,437.81	248,141.25	277,414.99	219,984.01	409,993.00	447,005.00	
	FUND GAIN/LOSS:	189,956.41	157,785.52	106,414.99	47,767.50	0.00	0.00	

106 Tourist/Lodging Tax Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 00 106	Beginning Balance Tourist Fund	272,066.27	368,444.67	446,235.78	272,458.86	500,000.00	70,000.00	
308	Beginning Balances	272,066.27	368,444.67	446,235.78	272,458.86	500,000.00	70,000.00	
313 31 00 001	Hotel/Motel Tax	227,936.93	215,310.84	210,313.18	112,898.58	160,000.00	200,000.00	
310	Taxes	227,936.93	215,310.84	210,313.18	112,898.58	160,000.00	200,000.00	
337 00 00 107	Restroom Park County Lodging Tax Grant $19,300	5,225.49	0.00	0.00	0.00	0.00	0.00	
330	Intergovernmental Revenues	5,225.49	0.00	0.00	0.00	0.00	0.00	
361 11 00 106	Interest	441.14	2,385.72	6,797.40	2,689.62	2,000.00	4,000.00	
360	Interest & Other Earnings	441.14	2,385.72	6,797.40	2,689.62	2,000.00	4,000.00	
TOTAL REVENUES:		505,669.83	586,141.23	663,346.36	388,047.06	662,000.00	274,000.00	
557 30 41 000	Audit Fees	3,332.00	0.00	0.00	0.00	0.00	0.00	
557 30 41 002	Promotion -- Marketing and Advertising	1,855.72	0.00	0.00	0.00	5,000.00	2,000.00	
557 30 41 008	County -- Consolidated CLAT 13%	6,856.32	8,529.60	0.00	0.00	28,000.00	30,000.00	
557 30 41 009	Cle Elum Hotel-Motel	0.00	0.00	0.00	0.00	20,000.00	0.00	
557 30 41 012	Cle Elum Hotel/Motel -- CE Downtown Assoc.	0.00	0.00	0.00	0.00	10,000.00	0.00	
557 30 41 014	Cle Elum Hotel/Motel - UKCSC Boulet Theater	0.00	0.00	2,500.00	4,991.54	0.00	0.00	
557 30 41 015	Cle Elum Hotel/Motel -- Xmas Lights	0.00	0.00	63,799.73	0.00	0.00	0.00	
557 30 41 016	Cle Elum Hotel/Motel -- CEDA Xmas In Cle Elum	0.00	50,248.86	10,522.00	0.00	50,000.00	50,000.00	
557 30 41 017	Cle Elum Hotel/Motel -- Rotary Playground Equipment/Skateboard Park	0.00	35,000.00	0.00	0.00	0.00	0.00	
557 30 41 018	Cle Elum Hotel/Motel -- Pioneer Days Queen	1,500.00	1,950.00	2,300.00	0.00	3,000.00	2,000.00	
557 30 41 021	Cle Elum Hotel/Motel -- Fireworks/Chamber/Christmas and 4th of July	15,000.00	14,516.17	10,000.00	0.00	15,000.00	17,000.00	
557 30 41 022	Cle Elum Hotel/Motel -- CEDA add'l 2021 Holiday Lighting	2,931.75	0.00	0.00	0.00	0.00	0.00	

106 Tourist/Lodging Tax Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
557 30 41 023	Cle Elum Hotel/Motel -- Hopesource KCC Bus	0.00	0.00	0.00	0.00	24,000.00	24,000.00	
557 30 41 025	County Lodging Tax -- CE Roundup	12,260.00	0.00	0.00	0.00	0.00	0.00	
557 30 41 026	Cle Elum Hotel/Motel -- Sassy Trash Market	2,875.00	4,182.82	0.00	0.00	4,000.00	0.00	
557 30 41 027	Cemetery Water Repair Project	17,107.90	0.00	0.00	0.00	0.00	0.00	
557 30 41 029	Cle Elum Hotel/Motel -- Cemetery Kiosk and Plaque	5,587.11	0.00	0.00	0.00	0.00	0.00	
557 30 41 030	Cle Elum Hotel/Motel -- CEDA Hanging Baskets and Planters	11,247.00	0.00	0.00	0.00	0.00	0.00	
557 30 41 031	Cle Elum Hotel/Motel -- UKC Basketball Club Mountain Madness	6,000.00	8,000.00	10,000.00	0.00	8,000.00	8,000.00	
557 30 41 032	Cle Elum Hotel/Motel -- CEDA Pioneer Days	39,446.87	15,478.00	11,168.00	17,221.03	20,000.00	20,000.00	
557 30 41 033	County Lodging Tax Reimb. -- CEDA 2023	0.00	0.00	29,815.90	0.00	15,000.00	15,000.00	Paid annually to the county --2025 was for 2 years
557 30 41 034	Cle Elum Hotel/Motel --CEDA Visitor Center	0.00	0.00	0.00	7,502.43	0.00	0.00	
557 30 47 034	Cle Elum Hotel/Motel -- City signage and equipment for parks etc.	0.00	0.00	5,781.87	0.00	0.00	0.00	
557	Community Services	125,999.67	137,905.45	145,887.50	29,715.00	202,000.00	168,000.00	
557 30 41 028	County Small Lodging Tax -- Park/Restrooms $19,300	5,225.49	0.00	0.00	0.00	0.00	0.00	
558	Planning & Community Devel	5,225.49	0.00	0.00	0.00	0.00	0.00	
594 36 63 106	Cemetery Water Repair Project	0.00	0.00	0.00	121.00	100,000.00	0.00	
594 36 63 107	Community Rec Center for UKC 35% Revenues	0.00	0.00	75,000.00	73,609.61	0.00	0.00	2025 was per lodging tax application approved by LTC
594 36 63 108	City Hall Remodel for CEDA	0.00	0.00	0.00	62,257.86	0.00	0.00	
594 76 63 017	Cle Elum Hotel/Motel -- Rotary Playground Equipment/Skateboard Park	0.00	0.00	170,000.00	0.00	0.00	0.00	
594	Capital Expenditures	0.00	0.00	245,000.00	135,988.47	100,000.00	0.00	
597 00 00 042	OUT-To Coal Mine From Tourist Fund	2,000.00	2,000.00	0.00	0.00	0.00	0.00	
597 00 00 076	OUT-To Parks From Tourist Fund	4,000.00	0.00	0.00	0.00	0.00	0.00	

106 Tourist/Lodging Tax Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
597 Interfund Transfers	6,000.00	2,000.00	0.00	0.00	0.00	0.00	
508 31 00 106 Ending Balance Tourist Fund	0.00	0.00	0.00	0.00	360,000.00	106,000.00	
999 Ending Balance	0.00	0.00	0.00	0.00	360,000.00	106,000.00	
TOTAL EXPENDITURES:	137,225.16	139,905.45	390,887.50	165,703.47	662,000.00	274,000.00	
FUND GAIN/LOSS:	368,444.67	446,235.78	272,458.86	222,343.59	0.00	0.00	

110 Coal Mine Trail Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 00 110	Beginning Balance Coal Mine Fund	31,677.64	35,929.40	0.00	0.00	0.00	0.00	
308 51 00 110	Beginning Balance Coal Mine Fund	0.00	0.00	27,566.30	36,875.06	38,000.00	40,000.00	
308	Beginning Balances	31,677.64	35,929.40	27,566.30	36,875.06	38,000.00	40,000.00	
344 30 00 001	Roslyn Contribution	0.00	0.00	8,000.00	2,000.00	2,000.00	2,000.00	
344 30 00 002	Kittitas County Contribution	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
340	Charges For Goods & Services	4,000.00	2,000.00	10,000.00	4,000.00	4,000.00	4,000.00	
361 11 00 110	Interest	46.22	111.52	632.95	573.45	120.00	600.00	
360	Interest & Other Earnings	46.22	111.52	632.95	573.45	120.00	600.00	
397 00 00 042	IN-Coal Mine Trail From 106 Tourist Fund	2,000.00	2,000.00	0.00	0.00	0.00	0.00	
397 00 00 110	IN-Coal Mine from General Fund	0.00	0.00	2,000.00	4,500.00	4,500.00	4,500.00	
397	Interfund Transfers	2,000.00	2,000.00	2,000.00	4,500.00	4,500.00	4,500.00	
TOTAL REVENUES:		37,723.86	40,040.92	40,199.25	45,948.51	46,620.00	49,100.00	
542 62 10 110	Salaries -- Coal Mine Trail	0.00	0.00	121.22	203.92	50.00	340.00	
542 62 20 110	Benefits -- Coal Mine Trail	0.00	0.00	60.19	93.69	30.00	160.00	
542 62 30 000	Trail Signs	0.00	0.00	0.00	0.00	1,100.00	1,000.00	
542 62 41 000	Professional Services	265.19	668.69	221.01	0.00	700.00	0.00	
542 62 41 001	County Assessed Taxes	261.77	604.51	261.77	261.77	600.00	400.00	
542 62 41 002	Porta Potties	1,267.50	1,290.00	2,660.00	1,995.00	1,240.00	2,700.00	
542 62 49 000	Trail Maintenance	0.00	0.00	0.00	0.00	400.00	300.00	
542	Streets - Maintenance	1,794.46	2,563.20	3,324.19	2,554.38	4,120.00	4,900.00	
594 62 65 110	Coal Mine Trail Facility	0.00	9,911.42	0.00	0.00	0.00	0.00	
594	Capital Expenditures	0.00	9,911.42	0.00	0.00	0.00	0.00	
508 51 00 110	Ending Balance Coal Mine Fund	0.00	0.00	0.00	0.00	42,500.00	44,200.00	
999	Ending Balance	0.00	0.00	0.00	0.00	42,500.00	44,200.00	
TOTAL EXPENDITURES:		1,794.46	12,474.62	3,324.19	2,554.38	46,620.00	49,100.00	

110 Coal Mine Trail Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
FUND GAIN/LOSS:	35,929.40	27,566.30	36,875.06	43,394.13	0.00	0.00	

120 Central Cascades/Weis Land CRA 2009-01 Devel. Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 120	Beginning Balance Central Cascades Land	9,315.25	8,160.79	8,197.11	5,128.45	8,230.00	5,230.00	
308	Beginning Balances	9,315.25	8,160.79	8,197.11	5,128.45	8,230.00	5,230.00	
345 81 00 120	Developer Contributions	0.00	0.00	0.00	0.00	2,000.00	3,000.00	
340	Charges For Goods & Services	0.00	0.00	0.00	0.00	2,000.00	3,000.00	
361 11 00 120	Interest	11.04	36.32	106.59	73.77	50.00	100.00	
360	Interest & Other Earnings	11.04	36.32	106.59	73.77	50.00	100.00	
TOTAL REVENUES:		9,326.29	8,197.11	8,303.70	5,202.22	10,280.00	8,330.00	
559 30 41 005	Engineering Services -- Fund 120	0.00	0.00	3,175.25	0.00	2,050.00	3,100.00	
559 30 41 006	Professional Services -- Attorney Fees	1,165.50	0.00	0.00	0.00	0.00	0.00	
559	Housing & Community Develop	1,165.50	0.00	3,175.25	0.00	2,050.00	3,100.00	
508 51 00 120	Ending Balance Central Cascades Land	0.00	0.00	0.00	0.00	8,230.00	5,230.00	
999	Ending Balance	0.00	0.00	0.00	0.00	8,230.00	5,230.00	
TOTAL EXPENDITURES:		1,165.50	0.00	3,175.25	0.00	10,280.00	8,330.00	
	FUND GAIN/LOSS:	8,160.79	8,197.11	5,128.45	5,202.22	0.00	0.00	

5 YEAR BUDGET COMPARISON

121 Cle Elum Pines West Devel. Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 121	Beginning Balance Cle Elum Pines West Fund	-718.75	0.00	42.45	0.00	2.00	0.00	
308 91 00 121	Estimated Beginning Cle Elum Pines Fund	0.00	-670.25	0.00	0.00	0.00	0.00	
308	Beginning Balances	-718.75	-670.25	42.45	0.00	2.00	0.00	
345 81 00 121	Developer Contributions	1,662.00	1,033.00	169.50	0.00	1,500.00	0.00	
340	Charges For Goods & Services	1,662.00	1,033.00	169.50	0.00	1,500.00	0.00	
361 11 00 121	Interest	0.00	1.95	0.00	0.00	0.00	0.00	
360	Interest & Other Earnings	0.00	1.95	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		943.25	364.70	211.95	0.00	1,502.00	0.00	
558 70 41 121	Professional Services -- Engineering/Planning Fees	1,613.50	322.25	211.95	0.00	1,500.00	0.00	
558	Planning & Community Devel	1,613.50	322.25	211.95	0.00	1,500.00	0.00	
508 51 00 121	Ending Balance Cle Elum Pines West Fund	0.00	0.00	0.00	0.00	2.00	0.00	
999	Ending Balance	0.00	0.00	0.00	0.00	2.00	0.00	
TOTAL EXPENDITURES:		1,613.50	322.25	211.95	0.00	1,502.00	0.00	
	FUND GAIN/LOSS:	-670.25	42.45	0.00	0.00	0.00	0.00	

123 Sun Communities CRA 2018-01 Devel. Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 123	Beginning Balance Sun Communities	-1,935.49	0.00	0.00	15,180.38	15,070.00	0.00	
308 91 00 123	Beginning Balance Sun Communities	0.00	-4,275.01	-9,652.94	0.00	0.00	0.00	
308	Beginning Balances	-1,935.49	-4,275.01	-9,652.94	15,180.38	15,070.00	0.00	
345 81 00 123	Developer Contributions	165,708.97	518,663.80	290,741.94	0.00	50,000.00	0.00	
340	Charges For Goods & Services	165,708.97	518,663.80	290,741.94	0.00	50,000.00	0.00	
361 11 00 123	Interest	18.73	8.76	256.35	218.39	0.00	0.00	
360	Interest & Other Earnings	18.73	8.76	256.35	218.39	0.00	0.00	
TOTAL REVENUES:		163,792.21	514,397.55	281,345.35	15,398.77	65,070.00	0.00	
515 41 41 023	Legal Services	7,594.41	0.00	189,879.63	0.00	0.00	0.00	
515	Legal Services	7,594.41	0.00	189,879.63	0.00	0.00	0.00	
515 41 41 023	Professional Services -- Attorney Fees	0.00	45,946.76	0.00	0.00	0.00	0.00	
558 70 41 023	Streetlight Data Subscription 2023	0.00	4,799.64	0.00	0.00	0.00	0.00	
558 70 41 123	Professional Services -- Engineering/Planning/Consulting Fees	160,472.81	470,384.94	76,285.34	0.00	50,000.00	0.00	
558	Planning & Community Devel	160,472.81	521,131.34	76,285.34	0.00	50,000.00	0.00	
559 30 41 123	Advertising and Supplies etc.	0.00	2,919.15	0.00	0.00	0.00	0.00	
559	Housing & Community Develop	0.00	2,919.15	0.00	0.00	0.00	0.00	
508 91 00 123	Ending Balance Sun Communities	0.00	0.00	0.00	0.00	15,070.00	0.00	
999	Ending Balance	0.00	0.00	0.00	0.00	15,070.00	0.00	
TOTAL EXPENDITURES:		168,067.22	524,050.49	266,164.97	0.00	65,070.00	0.00	
	FUND GAIN/LOSS:	-4,275.01	-9,652.94	15,180.38	15,398.77	0.00	0.00	

124 MVOLLC/Prium CRA 2005-02 Devel. Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 124	Beginning Balance MVOLLC Devel. Fund	3,285.58	3,289.73	3,304.37	3,361.06	3,320.00	3,450.00	
308	Beginning Balances	3,285.58	3,289.73	3,304.37	3,361.06	3,320.00	3,450.00	
361 11 00 124	Interest	4.15	14.64	56.69	48.36	15.00	60.00	
367 12 00 124	Developer Contributions	0.00	0.00	0.00	0.00	3,000.00	3,000.00	
360	Interest & Other Earnings	4.15	14.64	56.69	48.36	3,015.00	3,060.00	
TOTAL REVENUES:		3,289.73	3,304.37	3,361.06	3,409.42	6,335.00	6,510.00	
558 70 41 124	Professional Services	0.00	0.00	0.00	0.00	3,015.00	3,450.00	
558	Planning & Community Devel	0.00	0.00	0.00	0.00	3,015.00	3,450.00	
508 51 00 124	Ending Balance MVOLLC Devel Fund	0.00	0.00	0.00	0.00	3,320.00	3,060.00	
999	Ending Balance	0.00	0.00	0.00	0.00	3,320.00	3,060.00	
TOTAL EXPENDITURES:		0.00	0.00	0.00	0.00	6,335.00	6,510.00	
	FUND GAIN/LOSS:	3,289.73	3,304.37	3,361.06	3,409.42	0.00	0.00	

125 Whispering Pines Devel. Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 125	Beginning Balance Whispering Pines Fund	0.21	0.21	0.00	0.00	0.00	0.00	
308 91 00 125	Beginning Balance Whispering Pines Fund	0.00	0.00	-101.28	0.00	0.00	0.00	
308	Beginning Balances	0.21	0.21	-101.28	0.00	0.00	0.00	
345 81 00 125	Developer Contributions	4,595.45	2,454.50	102.00	0.00	5,000.00	5,000.00	
340	Charges For Goods & Services	4,595.45	2,454.50	102.00	0.00	5,000.00	5,000.00	
361 11 00 125	Interest	0.00	0.51	0.00	0.00	0.00	0.00	
360	Interest & Other Earnings	0.00	0.51	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		4,595.66	2,455.22	0.72	0.00	5,000.00	5,000.00	
515 41 41 025	Legal Services	3,132.50	0.00	0.72	0.00	2,500.00	2,500.00	
515	Legal Services	3,132.50	0.00	0.72	0.00	2,500.00	2,500.00	
515 41 41 025	Professional Services -- Attorney Fees	0.00	2,244.00	0.00	0.00	0.00	0.00	
558 70 41 125	Professional Services -- Engineering Fees	1,462.95	312.50	0.00	0.00	2,500.00	2,500.00	
558	Planning & Community Devel	1,462.95	2,556.50	0.00	0.00	2,500.00	2,500.00	
TOTAL EXPENDITURES:		4,595.45	2,556.50	0.72	0.00	5,000.00	5,000.00	
	FUND GAIN/LOSS:	0.21	-101.28	0.00	0.00	0.00	0.00	

127 City Heights CRA 2020-01 Devel. Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 127	Beginning Balance City Heights/Trailside Homes Fund	-961.15	0.00	0.00	0.00	0.00	0.00	
308 91 00 127	Beginning Balance City Heights Fund	0.00	-249,572.70	-384,166.90	-406,347.73	0.00	0.00	
308	Beginning Balances	-961.15	-249,572.70	-384,166.90	-406,347.73	0.00	0.00	
345 81 00 127	Developer Contributions	10,000.00	20,000.00	0.00	132.97	70,000.00	0.00	
340	Charges For Goods & Services	10,000.00	20,000.00	0.00	132.97	70,000.00	0.00	
TOTAL REVENUES:		9,038.85	-229,572.70	-384,166.90	-406,214.76	70,000.00	0.00	
515 41 41 017	Legal Services/City Heights $5,000 MOU Phase 1	663.00	0.00	131.50	0.00	0.00	0.00	
515 41 41 018	Legal Services/City Heights $5,000 MOU Phase 2	58.50	0.00	665.00	0.00	0.00	0.00	
515 41 41 019	Legal Services/City Heights $5,000 MOU Phase 3	0.00	780.00	0.00	0.00	0.00	0.00	
515 41 41 020	Legal Services/City Heights $5,000 MOU Phase 4	0.00	164.00	0.00	0.00	0.00	0.00	
515 41 41 022	Legal Services	0.00	1,976.50	447.34	0.00	0.00	0.00	
515 41 41 027	Legal Services	18,530.00	0.00	0.00	66.00	25,000.00	0.00	
515	Legal Services	19,251.50	2,920.50	1,243.84	66.00	25,000.00	0.00	
515 41 41 027	Legal Services	0.00	3,661.00	0.00	0.00	0.00	0.00	
558 70 41 014	Professional Services -- Consulting/Planning City Heights $5,000 MOU Phase 1	8,649.50	57,098.35	9,739.60	411.00	0.00	0.00	
558 70 41 015	Professional Services -- Consulting/Planning City Heights $5,000 MOU Phase 2	6,544.00	22,581.60	1,869.25	548.00	0.00	0.00	
558 70 41 016	Professional Services -- Consulting/Planning City Heights $7,500 MOU Phase 3	0.00	12,167.50	0.00	0.00	0.00	0.00	
558 70 41 017	Professional Services -- Consulting/Planning City Heights $7,500 MOU Phase 4	0.00	5,442.50	0.00	0.00	0.00	0.00	
558 70 41 018	Professional Services -- Consulting/Planning City Heights $5,000 Stafford Mediation	0.00	3,907.50	0.00	0.00	0.00	0.00	

127 City Heights CRA 2020-01 Devel. Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
558 70 41 127	Professional Services -- Engineering Fees etc.	199,870.87	31,514.00	4,668.14	0.00	45,000.00	0.00	
558 70 41 227	Professional Services -- Planning Fees	24,295.68	15,301.25	4,660.00	61.25	0.00	0.00	
558	Planning & Community Devel	239,360.05	151,673.70	20,936.99	1,020.25	45,000.00	0.00	
TOTAL EXPENDITURES:		258,611.55	154,594.20	22,180.83	1,086.25	70,000.00	0.00	
	FUND GAIN/LOSS:	-249,572.70	-384,166.90	-406,347.73	-407,301.01	0.00	0.00	

128 Fowler Creek Trails Deneen Developer Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 128	Beginning Balance Fowler Creek Trails/Deneen	550.00	0.00	10,000.00	10,000.00	10,000.00	0.00	
308 91 00 128	Beginning Balance Fowler Creek/Deneen	0.00	-1,430.00	0.00	0.00	0.00	0.00	
308	Beginning Balances	550.00	-1,430.00	10,000.00	10,000.00	10,000.00	0.00	
345 81 00 128	Developer Contributions/Deposits	0.00	18,123.80	196.25	-10,000.00	5,000.00	10,000.00	
340	Charges For Goods & Services	0.00	18,123.80	196.25	-10,000.00	5,000.00	10,000.00	
361 11 00 128	Interest	0.00	0.00	0.00	0.00	250.00	0.00	
360	Interest & Other Earnings	0.00	0.00	0.00	0.00	250.00	0.00	
TOTAL REVENUES:		550.00	16,693.80	10,196.25	0.00	15,250.00	10,000.00	
515 41 41 028	Professional Services -- Attorney Fees	0.00	315.00	0.00	0.00	0.00	0.00	
558 70 41 128	Professional Services -- Engineering/Planning Fees	0.00	5,058.80	196.25	0.00	5,250.00	10,000.00	
558 70 41 228	Professional Services -- G. Dohrn Planning Fees	1,980.00	1,320.00	0.00	0.00	0.00	0.00	
558	Planning & Community Devel	1,980.00	6,693.80	196.25	0.00	5,250.00	10,000.00	
508 51 00 128	Ending Balance Fowler Creek Trails/Deneen	0.00	0.00	0.00	0.00	10,000.00	0.00	
999	Ending Balance	0.00	0.00	0.00	0.00	10,000.00	0.00	
TOTAL EXPENDITURES:		1,980.00	6,693.80	196.25	0.00	15,250.00	10,000.00	
	FUND GAIN/LOSS:	-1,430.00	10,000.00	10,000.00	0.00	0.00	0.00	

131 Blue Fern Development DA 2024-002/CRA 2024-01,03

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 131	Beginning Balance Blue Fern Devel. DA 2002-001 CRA 2024-01,03	0.00	0.00	0.00	0.00	30,000.00	60,000.00	
308 91 00 131	Beginning Balance Blue Fern Devel.	0.00	0.00	0.00	-92,168.33	0.00	0.00	
308	Beginning Balances	0.00	0.00	0.00	-92,168.33	30,000.00	60,000.00	
345 81 00 131	Developer Contributions	0.00	0.00	301,088.82	905,276.02	912,286.00	500,000.00	
345 81 01 131	Zone 3 Pump CRA 2024-03 24184C and 24184E Revenue	0.00	0.00	0.00	387,714.00	387,714.00	0.00	
340	Charges For Goods & Services	0.00	0.00	301,088.82	1,292,990.02	1,300,000.00	500,000.00	
361 11 00 131	Interest	0.00	0.00	0.00	0.00	30,000.00	2,000.00	
360	Interest & Other Earnings	0.00	0.00	0.00	0.00	30,000.00	2,000.00	
TOTAL REVENUES:		0.00	0.00	301,088.82	1,200,821.69	1,360,000.00	562,000.00	
515 41 41 131	Legal Services	0.00	0.00	207,027.14	353,198.01	542,286.00	50,000.00	
515	Legal Services	0.00	0.00	207,027.14	353,198.01	542,286.00	50,000.00	
558 70 41 131	Engineering/Planning/Consulting Fees CRA 2024-01	0.00	0.00	183,411.46	455,714.74	400,000.00	302,000.00	
558 70 42 131	Engineering Fees Zone 3 Pump CRA 2024-03 24184C and 24184E	0.00	0.00	2,818.55	43,791.79	387,714.00	150,000.00	
558	Planning & Community Devel	0.00	0.00	186,230.01	499,506.53	787,714.00	452,000.00	
508 51 00 131	Ending Balance Blue Fern Devel. DA 2002-001 CRA 2024-01,03	0.00	0.00	0.00	0.00	30,000.00	60,000.00	
999	Ending Balance	0.00	0.00	0.00	0.00	30,000.00	60,000.00	
TOTAL EXPENDITURES:		0.00	0.00	393,257.15	852,704.54	1,360,000.00	562,000.00	
	FUND GAIN/LOSS:	0.00	0.00	-92,168.33	348,117.15	0.00	0.00	

5 YEAR BUDGET COMPARISON

132 Wildwood Ranch Devel. DA 2024-001 /CRA 2024-02

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 132	Beginning Balance Wildwood Ranch Devel. DA 2024-001 CRA 2024-02	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
308 91 00 132	Beginning Balance Wildwood Ranch Devel.	0.00	0.00	0.00	-7,388.20	0.00	0.00	
308	Beginning Balances	0.00	0.00	0.00	-7,388.20	5,000.00	5,000.00	
345 81 00 132	Developer Contributions	0.00	0.00	15,891.25	36,113.70	55,000.00	30,000.00	
340	Charges For Goods & Services	0.00	0.00	15,891.25	36,113.70	55,000.00	30,000.00	
361 11 00 132	Interest	0.00	0.00	0.00	0.00	200.00	200.00	
360	Interest & Other Earnings	0.00	0.00	0.00	0.00	200.00	200.00	
TOTAL REVENUES:		0.00	0.00	15,891.25	28,725.50	60,200.00	35,200.00	
515 41 41 132	Legal Services	0.00	0.00	9,490.50	18,531.00	32,000.00	15,000.00	
515	Legal Services	0.00	0.00	9,490.50	18,531.00	32,000.00	15,000.00	
558 70 41 132	Engineering/Planning/Consulting Fees	0.00	0.00	13,788.95	23,989.50	23,200.00	15,200.00	
558	Planning & Community Devel	0.00	0.00	13,788.95	23,989.50	23,200.00	15,200.00	
508 51 00 132	Ending Balance Wildwood Ranch Devel. DA 2024-001 CRA 2024-02	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
999	Ending Balance	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
TOTAL EXPENDITURES:		0.00	0.00	23,279.45	42,520.50	60,200.00	35,200.00	
	FUND GAIN/LOSS:	0.00	0.00	-7,388.20	-13,795.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Cle Elum

140 Teanaway Court/Hopesource Devel. Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 140	Beginning Balance Teanaway Court/Hopesource CRA 2025-01	0.00	0.00	0.00	0.00	0.00	15,000.00	
308	Beginning Balances	0.00	0.00	0.00	0.00	0.00	15,000.00	
345 81 00 140	Developer Contributions	0.00	0.00	0.00	28,361.37	15,000.00	20,000.00	
340	Charges For Goods & Services	0.00	0.00	0.00	28,361.37	15,000.00	20,000.00	
361 11 00 140	Interest	0.00	0.00	0.00	0.00	0.00	20.00	
360	Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	20.00	
TOTAL REVENUES:		0.00	0.00	0.00	28,361.37	15,000.00	35,020.00	
515 41 41 140	Legal Services	0.00	0.00	0.00	3,938.00	5,000.00	9,000.00	
515	Legal Services	0.00	0.00	0.00	3,938.00	5,000.00	9,000.00	
558 70 41 140	Engineering/Planning/Consulting Fees	0.00	0.00	0.00	5,234.25	10,000.00	11,020.00	
558	Planning & Community Devel	0.00	0.00	0.00	5,234.25	10,000.00	11,020.00	
508 51 00 140	Ending Balance Teanaway Court/Hopesource CRA 2025-01	0.00	0.00	0.00	0.00	0.00	15,000.00	
999	Ending Balance	0.00	0.00	0.00	0.00	0.00	15,000.00	
TOTAL EXPENDITURES:		0.00	0.00	0.00	9,172.25	15,000.00	35,020.00	
	FUND GAIN/LOSS:	0.00	0.00	0.00	19,189.12	0.00	0.00	

201 General Obligation Loan/Debt Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 201	Beginning Balance GO Loan Fund	5,830.96	2,812.16	0.00	0.00	0.00	0.00	
308	Beginning Balances	5,830.96	2,812.16	0.00	0.00	0.00	0.00	
345 81 00 201	Developer Contributions	38,779.63	41,325.09	0.00	0.00	0.00	0.00	
340	Charges For Goods & Services	38,779.63	41,325.09	0.00	0.00	0.00	0.00	
361 11 00 201	Interest	6.57	3.41	0.00	0.00	0.00	0.00	
360	Interest & Other Earnings	6.57	3.41	0.00	0.00	0.00	0.00	
397 00 00 022	IN-Fire Debt From 001 General Fund	1,500.00	2,006.84	0.00	0.00	0.00	0.00	
397	Interfund Transfers	1,500.00	2,006.84	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		46,117.16	46,147.50	0.00	0.00	0.00	0.00	
591 22 71 001	Principal -- Fire Debt	40,000.00	0.00	0.00	0.00	0.00	0.00	
522	Fire Department	40,000.00	0.00	0.00	0.00	0.00	0.00	
591 22 71 001	Principial -- Fire Debt	0.00	45,000.00	0.00	0.00	0.00	0.00	
591	Debt Service - Principal Repayment	0.00	45,000.00	0.00	0.00	0.00	0.00	
592 22 80 000	Interest -- Firehall Debt	3,305.00	1,147.50	0.00	0.00	0.00	0.00	
592	Debt Service - Interest Costs	3,305.00	1,147.50	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:		43,305.00	46,147.50	0.00	0.00	0.00	0.00	
	FUND GAIN/LOSS:	2,812.16	0.00	0.00	0.00	0.00	0.00	

300 American Rescue Plant Act of 2021/2022 (ARPA)

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 00 003	Beginning Balance American Rescue Plan Act 2021/2022 (ARPA)	284,589.00	0.00	0.00	0.00	0.00	0.00	
308 31 00 300	Beginning Balance American Rescue Plan Act 2021/2022 (ARPA)	0.00	569,179.00	0.00	0.00	0.00	0.00	
308	Beginning Balances	284,589.00	569,179.00	0.00	0.00	0.00	0.00	
332 92 10 003	ARPA SLFRF/Nonentitlements	284,590.00	0.00	0.00	0.00	0.00	0.00	
330	Intergovernmental Revenues	284,590.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		569,179.00	569,179.00	0.00	0.00	0.00	0.00	
597 00 00 300	Transfer in from ARPA Fund 300 to General Fund for 2 Police Officers and Cars	0.00	569,179.00	0.00	0.00	0.00	0.00	
597	Interfund Transfers	0.00	569,179.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:		0.00	569,179.00	0.00	0.00	0.00	0.00	
	FUND GAIN/LOSS:	569,179.00	0.00	0.00	0.00	0.00	0.00	

305 Trendwest/New Suncadia CRA 2002-01 Devel. Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 305	Beginning Balance Consultant Fund	18,720.18	18,182.95	18,201.59	0.00	0.00	0.00	
308	Beginning Balances	18,720.18	18,182.95	18,201.59	0.00	0.00	0.00	
361 11 00 305	Interest	23.04	80.65	53.85	0.00	0.00	0.00	
340	Charges For Goods & Services	23.04	80.65	53.85	0.00	0.00	0.00	
TOTAL REVENUES:		18,743.22	18,263.60	18,255.44	0.00	0.00	0.00	
558 60 31 305	Supplies	560.27	62.01	64.80	0.00	0.00	0.00	
558	Planning & Community Devel	560.27	62.01	64.80	0.00	0.00	0.00	
588 30 00 305	Refund of Original Devel. Deposit	0.00	0.00	18,190.64	0.00	0.00	0.00	
580	Non Expeditures	0.00	0.00	18,190.64	0.00	0.00	0.00	
TOTAL EXPENDITURES:		560.27	62.01	18,255.44	0.00	0.00	0.00	
	FUND GAIN/LOSS:	18,182.95	18,201.59	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

309 REET Excise Tax/Capital Projects Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 00 309	Beginning Balance REET 1 Fund	703,857.25	521,903.35	444,469.20	356,669.67	400,000.00	535,600.10	
308 31 01 309	Beginning Balance REET 2 Fund	0.00	33,279.84	100,439.17	172,267.50	200,000.00	400,000.00	
308	Beginning Balances	703,857.25	555,183.19	544,908.37	528,937.17	600,000.00	935,600.10	
318 34 00 309	REET 1 - First Quarter Percent	234,339.16	67,159.41	71,828.31	253,286.15	90,000.00	100,000.00	
318 35 00 309	REET 2 - Second Quarter Percent	33,229.84	67,159.33	71,828.33	241,922.51	90,000.00	100,000.00	
310	Taxes	267,569.00	134,318.74	143,656.64	495,208.66	180,000.00	200,000.00	
361 11 00 309	Interest	675.39	2,385.33	9,031.71	8,289.43	2,500.00	1,000.00	
360	Interest & Other Earnings	675.39	2,385.33	9,031.71	8,289.43	2,500.00	1,000.00	
391 80 02 309	DOH -- Water Main Replacement -- 2nd/Rossetti $331,500 Loan	0.00	330,700.00	0.00	0.00	0.00	0.00	
390	Other Financing Sources	0.00	330,700.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		972,101.64	1,022,587.26	697,596.72	1,032,435.26	782,500.00	1,136,600.10	
542 30 48 010	Emergency Proc./Storm Drain Snow Removal 2022	202,792.00	0.00	0.00	0.00	0.00	0.00	
542	Streets - Maintenance	202,792.00	0.00	0.00	0.00	0.00	0.00	
591 34 72 309	Public Works Trust Fund Loan Principal 2nd Rosetti Main 2022 20 yr $2,841,810	0.00	0.00	0.00	0.00	0.00	149,568.95	Moved from fund 406 Capital Reserves
591 95 70 309	Public Works Trust Fund Loan Principal 2020-2025	133,141.25	133,141.23	133,141.27	0.00	0.00	0.00	
591 95 72 309	DOH -- 2nd/Rosetti Water Main Loan Principal Only $331,500	0.00	21,100.90	34,399.90	0.00	33,800.00	34,399.90	
591	Debt Service - Principal Repayment	133,141.25	154,242.13	167,541.17	0.00	33,800.00	183,968.85	
592 34 82 309	Public Works Trust Fund Loan Interest 2nd Rosetti Main 2022 20 yr 1.39 percent	0.00	0.00	0.00	0.00	0.00	23,960.95	Moved from fund 406 Capital Reserves
592 95 80 309	Public Works Trust Fund Loan Interest .84 percent	3,355.16	2,236.76	1,118.38	0.00	0.00	0.00	
592	Debt Service - Interest Costs	3,355.16	2,236.76	1,118.38	0.00	0.00	23,960.95	

309 REET Excise Tax/Capital Projects Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
594 18 65 000	Capital Expenditures REET Projects	0.00	0.00	0.00	0.00	80,000.00	100,000.00	
594 18 65 001	City Hall Remodel	18,540.56	0.00	0.00	0.00	0.00	0.00	
594 18 65 002	Cemetery Water Project	0.00	0.00	0.00	0.00	0.00	100,000.00	
594 21 63 021	Mini-splits -- Police Dept.	0.00	0.00	0.00	0.00	0.00	32,500.00	
594 22 63 023	Sprinkler System -- Fire Dept.	0.00	0.00	0.00	0.00	0.00	100,000.00	
594 22 64 022	Roof Repair -- Fire Dept.	0.00	0.00	0.00	0.00	0.00	15,000.00	
594 42 63 309	New Shop Improvements and Maintenance	49,589.48	0.00	0.00	0.00	0.00	0.00	
594 72 63 309	HVAC For Library	0.00	0.00	0.00	15,821.12	0.00	0.00	
594	Capital Expenditures	68,130.04	0.00	0.00	15,821.12	80,000.00	347,500.00	
594 34 63 052	DOH -- Water Main Replacement -- 2nd/Rossetti $331,500 Loan	0.00	321,200.00	0.00	0.00	0.00	0.00	
595 30 63 052	DOH -- Water Main Replacement -- 2nd/Rossetti $331,500	9,500.00	0.00	0.00	0.00	0.00	0.00	
595	Capital Expenditures- Streets	9,500.00	321,200.00	0.00	0.00	0.00	0.00	
508 31 00 309	Ending Balance REET 1 Fund	0.00	0.00	0.00	0.00	378,700.00	281,170.30	
508 31 01 309	Ending Balance REET 2 Fund	0.00	0.00	0.00	0.00	290,000.00	300,000.00	
999	Ending Balance	0.00	0.00	0.00	0.00	668,700.00	581,170.30	
TOTAL EXPENDITURES:		416,918.45	477,678.89	168,659.55	15,821.12	782,500.00	1,136,600.10	
	FUND GAIN/LOSS:	555,183.19	544,908.37	528,937.17	1,016,614.14	0.00	0.00	

401 Water Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 85 401	Beginning Balance Cle Elum Water Loan Reserve	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	
308 51 00 401	Beginning Balance Water Fund	25,525.08	514.58	0.00	26,503.81	0.00	200,000.00	
308 51 82 401	Beginning Balance Water Equipment Reserve	5,000.00	4,000.00	1,806.46	5,000.00	2,000.00	5,000.00	
308 51 83 401	Beginning Balance Water Employee Accrual Liability	9,976.00	7,944.00	6,168.00	14,047.00	6,500.00	14,047.00	
308	Beginning Balances	215,501.08	187,458.58	182,974.46	220,550.81	183,500.00	394,047.00	
343 40 00 000	Cle Elum Water Sales	749,033.91	818,532.33	866,493.19	619,693.97	790,000.00	870,000.00	
343 40 00 004	Hydrant Water	25,099.04	30,655.76	15,288.30	101,709.91	15,000.00	15,000.00	
343 40 00 005	Water Hookups	16,000.00	40,000.00	89,597.00	246,994.20	65,000.00	50,000.00	
343 40 00 006	Water Utility Tax	79,528.53	85,369.81	88,087.19	71,072.18	75,000.00	86,000.00	
343 40 00 010	Meter, Parts, and Installation	0.00	0.00	4,731.97	26,310.20	26,459.72	20,000.00	
345 89 00 401	Impact Development Fees/Water	0.00	33,250.00	500.00	500.00	0.00	0.00	
340	Charges For Goods & Services	869,661.48	1,007,807.90	1,064,697.65	1,066,280.46	971,459.72	1,041,000.00	
359 11 00 401	Certified Notice Fee	2,547.24	2,825.96	3,273.98	1,797.03	1,500.00	700.00	
350	Fines & Penalties	2,547.24	2,825.96	3,273.98	1,797.03	1,500.00	700.00	
361 11 00 401	Interest	219.51	833.54	2,283.87	3,331.07	699.28	4,000.00	
368 10 00 000	Capital Reimbursement Water Charge -- Suncadia	18,780.00	49,767.00	28,170.00	7,825.00	40,000.00	120,000.00	
369 10 00 401	Surplus of Water Equipment	0.00	0.00	30,163.46	0.00	0.00	0.00	
369 91 00 000	Transfer Fee Water	1,105.00	585.00	600.00	525.00	800.00	800.00	
369 91 00 007	Miscellaneous Billings	0.00	2,126.59	0.00	0.00	1,000.00	0.00	
369 91 00 018	Main Street/B&O Tax Credit Refund	0.00	6,688.58	21,603.74	27,197.24	25,000.00	0.00	
369 91 00 401	Lien Release	144.00	432.00	288.00	144.00	0.00	200.00	
360	Interest & Other Earnings	20,248.51	60,432.71	83,109.07	39,022.31	67,499.28	125,000.00	
TOTAL REVENUES:		1,107,958.31	1,258,525.15	1,334,055.16	1,327,650.61	1,223,959.00	1,560,747.00	
534 12 10 401	Salaries -- Water Clerical/Admin	75,132.97	85,825.55	118,510.36	94,442.03	78,000.00	118,000.00	Includes 18% for Assistant City Administrator
534 12 20 401	Benefits -- Water Clerical/Admin	42,176.01	39,357.68	52,302.98	40,250.44	34,000.00	47,400.00	Includes 18% for Assistant City Administrator
534 50 10 001	Salaries -- Water Public Works	166,803.70	179,605.82	163,551.93	126,889.44	186,000.00	170,000.00	

401 Water Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
534 50 20 001	Benefits -- Water Public Works	86,654.76	96,969.12	80,434.26	58,337.64	79,000.00	77,000.00	
534 50 20 002	Unemployment	0.00	0.00	2,498.92	1,273.78	500.00	500.00	
534 50 30 401	Safety Supplies	0.00	1,394.27	2,659.66	1,130.79	1,000.00	1,000.00	
534 50 31 000	Tools	6,902.11	10,328.12	2,721.40	2,724.09	12,000.00	12,000.00	
534 50 31 001	Office, Postage, and Misc. Supplies	5,272.45	5,960.72	6,812.92	7,260.69	5,776.76	6,217.89	
534 50 31 003	Software	1,408.92	1,108.84	1,795.38	1.84	1,800.00	1,800.00	
534 50 31 004	Water Meter and Hydrant Supplies	17,825.11	74,024.66	38,411.37	31,322.65	23,330.00	23,330.00	
534 50 31 005	Water Meters/City Heights	0.00	25,175.62	0.00	0.00	10,000.00	10,000.00	Keep per public works director
534 50 31 288	Water Tanker 1992 L9000 from Fire VIN #6288	0.00	0.00	0.00	1,124.14	0.00	0.00	
534 50 32 001	Fuel/Propane/Hydraulic Oil, Gravel	14,531.59	12,765.77	16,547.45	9,254.48	11,000.00	11,000.00	
534 50 41 000	Bureau of Reclamation	5,732.43	11,320.43	11,979.79	6,395.43	12,000.00	12,000.00	
534 50 41 001	Maintenance Agreements/Fees and Dues	12,154.13	14,741.65	16,617.83	13,016.40	11,500.00	11,500.00	
534 50 41 002	Professional Services	1,432.60	3,868.27	4,654.52	3,441.68	3,200.00	3,200.00	
534 50 41 005	State Auditor Fees	2,907.90	1,909.97	0.00	0.00	2,500.00	2,500.00	
534 50 41 008	Engineering Services--Update Construction Standards	0.00	0.00	4,199.62	0.00	0.00	0.00	
534 50 41 015	Engineering Services -- Water	0.00	0.00	0.00	10,648.63	0.00	0.00	
534 50 41 401	Garnishment #1 and #2 City Heights June 2025	0.00	0.00	0.00	69,600.00	0.00	0.00	
534 50 42 001	Telephones/Internet	1,793.94	836.24	1,562.68	1,660.38	2,000.00	2,000.00	
534 50 43 001	Travel/Training	3,652.25	2,128.01	3,089.06	4,129.59	4,000.00	4,000.00	
534 50 44 001	Excise Tax	86,334.08	79,127.71	113,037.75	79,926.91	89,000.00	89,000.00	
534 50 44 401	Main Street/B&O Tax Credit	22,500.00	22,500.00	30,800.00	0.00	30,000.00	12,500.00	Split with sewer -- $12,500 each
534 50 45 401	Rent -- New Public Works Shop to Airport Fund	12,500.00	6,900.00	10,800.00	13,800.00	11,000.00	11,000.00	
534 50 46 001	Insurance -- Equipment and Liability	11,056.44	15,323.52	26,786.74	39,079.38	27,000.00	43,107.78	
534 50 47 001	Utilities-Chlorinator/Tanks	642.59	925.29	767.86	1,105.42	700.00	700.00	
534 50 47 002	Utilities-Old Plant Storage	4,789.23	7,043.11	4,869.02	4,499.80	6,500.00	6,500.00	
534 50 47 003	Utilities - Utility Services	2,632.70	375.32	0.00	896.24	1,000.00	1,000.00	
534 50 48 000	Repair & Maintenance	7,864.27	9,682.06	20,407.56	16,044.63	16,000.00	16,000.00	
534 50 48 003	Repair & Maintenance/Building	4,728.51	1,221.47	0.00	214.18	2,000.00	2,000.00	
534 50 48 004	Rental Equipment	0.00	0.00	4,026.41	0.00	0.00	0.00	
534 50 49 002	Permit -- Dept. of Health	1,979.20	2,079.30	2,101.30	2,101.30	2,400.00	2,400.00	
534 50 49 003	Permit -- Water Quality Permit Fees WA0021938	5,526.36	8,820.94	11,271.50	12,374.00	6,000.00	6,000.00	
534 50 49 401	Capital Reimbursement Water--Suncadia	18,780.00	49,767.00	28,170.00	4,695.00	40,000.00	120,000.00	

401 Water Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
534 51 41 001	Engineering Services -- Water	5,267.75	3,618.50	0.00	3,348.35	3,000.00	3,000.00	
534 51 41 002	GIS Planning/Water	3,350.00	0.00	0.00	0.00	0.00	0.00	
534 51 44 002	Utility Tax On Water	72,377.72	82,146.90	88,764.54	69,953.35	64,000.00	64,000.00	
534	Water Utilities	704,709.72	856,851.86	870,152.81	730,942.68	776,206.76	890,655.67	
591 34 72 401	Columbia Bank Water Loan -- Principal	147,273.73	152,502.38	157,731.04	0.00	162,959.69	168,188.34	
591	Debt Service - Principal Repayment	147,273.73	152,502.38	157,731.04	0.00	162,959.69	168,188.34	
592 34 80 401	Columbia Bank Water Loan -- Interest	68,516.28	63,214.42	57,724.34	26,023.01	52,046.02	46,179.46	
592 34 84 501	Cat 950 Loader Interest	0.00	0.00	0.00	4,119.73	4,180.82	2,185.58	
592	Debt Service - Interest Costs	68,516.28	63,214.42	57,724.34	30,142.74	56,226.84	48,365.04	
594 34 63 012	Water Main Replacements	0.00	0.00	0.00	0.00	0.00	100,000.00	The other $25,000 is in the water capital reserve fund #406
594 34 63 020	Vehicle -- Building Dept./Admin.	0.00	0.00	0.00	0.00	0.00	10,800.00	18% -- split with general fund and sewer
594 34 63 101	Trailer Cam 2018 Superline 25' SN#5JPBU3120JP060972	0.00	0.00	0.00	6,093.78	0.00	0.00	
594 34 63 401	Truck Ford F350 Public Works VIN #1FT8X3B63CEB85203	0.00	0.00	10,904.17	0.00	0.00	0.00	
594 34 63 411	City Hall Remodel Expansion 15%	0.00	0.00	0.00	8,025.80	11,000.00	0.00	
594 34 64 007	Public Works 2014 Ford F150 Supercab 4x4 VIN #1FTEX1EM3EKG54117 33%	0.00	2,982.03	1,034.54	0.00	0.00	0.00	
594 34 64 401	City Wide Switch Replacement 22%	0.00	0.00	0.00	0.00	5,170.00	0.00	
594 34 74 501	Cat 950 Wheel Loader 2023 Ser. #M5T05619	0.00	0.00	15,957.45	28,956.80	28,895.71	30,890.95	
594	Capital Expenditures	0.00	2,982.03	27,896.16	43,076.38	45,065.71	141,690.95	
508 31 85 401	Ending Balance Cle Elum Loan Reserve	0.00	0.00	0.00	0.00	175,000.00	175,000.00	
508 51 00 401	Ending Balance Water Fund	0.00	0.00	0.00	0.00	0.00	117,800.00	
508 51 82 401	Ending Balance Water Equipment Reserve	0.00	0.00	0.00	0.00	2,000.00	5,000.00	
508 51 83 401	Ending Balance Water Employee Accrual LIability	0.00	0.00	0.00	0.00	6,500.00	14,047.00	
999	Ending Balance	0.00	0.00	0.00	0.00	183,500.00	311,847.00	
TOTAL EXPENDITURES:		920,499.73	1,075,550.69	1,113,504.35	804,161.80	1,223,959.00	1,560,747.00	

401 Water Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
FUND GAIN/LOSS:	187,458.58	182,974.46	220,550.81	523,488.81	0.00	0.00	

402 Sanitary Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 402	Beginning Balance Garbage Fund	162,166.07	130,669.73	100,266.62	20,412.32	90,000.00	70,000.00	
308 51 83 402	Beginning Balance Garbage Employee Accrual Liability	17,744.00	19,895.00	14,124.00	31,126.00	14,000.00	31,126.00	
308	Beginning Balances	179,910.07	150,564.73	114,390.62	51,538.32	104,000.00	101,126.00	
343 70 00 000	Garbage Service	783,478.94	877,941.59	977,783.38	772,135.40	900,000.00	1,050,000.00	
343 70 00 001	Franchise Fee -- Garbage	35,510.56	24,637.32	28,146.82	28,532.68	38,000.00	40,000.00	
343 70 00 002	Recycling Service	0.00	0.00	0.00	6,100.13	0.00	8,000.00	
343 70 00 003	Garbage -- Temp Dumpster	14,373.18	29,515.97	55,284.95	36,342.75	45,000.00	50,000.00	
340	Charges For Goods & Services	833,362.68	932,094.88	1,061,215.15	843,110.96	983,000.00	1,148,000.00	
359 11 00 402	Garbage Late Fees	2,437.61	2,443.00	6,239.00	4,399.52	3,500.00	6,000.00	
350	Fines & Penalties	2,437.61	2,443.00	6,239.00	4,399.52	3,500.00	6,000.00	
361 11 00 402	Interest	186.03	492.70	847.93	2,120.06	450.00	2,300.00	
369 91 00 021	Main Street/B&O Tax Credit Refund	0.00	0.00	2,850.20	0.00	0.00	0.00	
369 91 00 402	Transfer Fee Garbage	2,075.00	1,170.00	1,260.00	1,020.00	2,000.00	2,000.00	
360	Interest & Other Earnings	2,261.03	1,662.70	4,958.13	3,140.06	2,450.00	4,300.00	
TOTAL REVENUES:		1,017,971.39	1,086,765.31	1,186,802.90	902,188.86	1,092,950.00	1,259,426.00	
537 60 46 001	Insurance -- Equipment and Liability	7,741.01	11,131.00	16,714.59	6,661.57	17,000.00	19,137.63	
537 61 41 402	Post Petition Deposit	0.00	0.00	0.00	90,278.84	0.00	0.00	
537 80 10 001	Salaries -- Garbage	55,339.99	66,778.45	69,919.65	28,170.12	74,000.00	79,762.52	
537 80 20 001	Benefits -- Garbage	28,746.15	32,862.23	31,088.90	12,311.70	25,000.00	32,040.48	
537 80 31 001	Office Supplies/Telephone/Postage	4,541.02	5,076.39	3,670.35	418.15	1,350.00	5,762.37	
537 80 31 003	Software	1,408.93	983.85	1,039.44	0.00	1,000.00	1,000.00	
537 80 41 003	Maintenance Fees/Professional Fees	9,153.08	4,725.56	4,312.36	2,751.27	7,000.00	8,300.00	
537 80 41 402	Garnishment #1 and #2 City Heights June 2025	0.00	0.00	0.00	9,280.00	0.00	0.00	
537 80 42 001	Fuel Consumed	3,230.54	541.18	0.00	0.00	0.00	0.00	
537 80 44 001	Excise Tax	27,999.15	33,679.49	53,290.99	38,917.17	34,500.00	50,000.00	
537 80 44 402	Main Street/B&O Tax Credit	11,250.00	0.00	6,050.00	0.00	0.00	0.00	
537 80 45 402	Rent -- New Public Works Shop to Airport Fund	1,000.00	8,400.00	6,300.00	1,500.00	8,400.00	8,400.00	
537 80 47 000	Utilitites	0.00	0.00	0.00	0.00	200.00	200.00	
537 80 47 001	Collection And Disposal Fees -- WM	716,198.85	808,196.54	941,593.32	591,095.35	870,000.00	980,000.00	

402 Garbage Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
537 80 48 000	Repairs And Maintenance	797.94	0.00	0.00	0.00	500.00	500.00	
537	Garbage & Solid Waste	867,406.66	972,374.69	1,133,979.60	781,384.17	1,038,950.00	1,185,103.00	
594 37 64 001	Pickup Ford F150 2014 Ser# 1FTVX1EF7EKG09053	0.00	0.00	1,284.98	0.00	0.00	0.00	
594	Capital Expenditures	0.00	0.00	1,284.98	0.00	0.00	0.00	
508 51 00 402	Ending Balance Garbage Fund	0.00	0.00	0.00	0.00	40,000.00	43,197.00	
508 51 83 402	Ending Balance Garbage Employee Accrual Liability	0.00	0.00	0.00	0.00	14,000.00	31,126.00	
999	Ending Balance	0.00	0.00	0.00	0.00	54,000.00	74,323.00	
TOTAL EXPENDITURES:		867,406.66	972,374.69	1,135,264.58	781,384.17	1,092,950.00	1,259,426.00	
	FUND GAIN/LOSS:	150,564.73	114,390.62	51,538.32	120,804.69	0.00	0.00	

403 Airport Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 403	Beginning Balance Airport Fund	2,448.55	36,692.11	65,891.73	86,497.23	85,000.00	95,000.00	
308	Beginning Balances	2,448.55	36,692.11	65,891.73	86,497.23	85,000.00	95,000.00	
361 11 00 403	Interest	46.44	300.70	1,469.94	1,285.07	674.00	1,500.00	
362 50 00 403	Lease -- Airport	5,817.44	6,325.60	6,325.60	9,231.85	6,326.00	7,900.00	
362 50 00 404	Lease -- U.S. Forest Service -- Windy Pass	4,004.13	0.00	2,202.12	0.00	0.00	0.00	
362 50 00 405	Lease -- Public Works New Shop	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
360	Interest & Other Earnings	39,868.01	36,626.30	39,997.66	40,516.92	37,000.00	39,400.00	
TOTAL REVENUES:		42,316.56	73,318.41	105,889.39	127,014.15	122,000.00	134,400.00	
546 80 10 001	Salaries -- Airport	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
546 80 20 001	Benefits -- Airport	0.00	0.00	0.00	0.00	500.00	500.00	
546 80 41 000	Legal Services -- Airport	0.00	0.00	1,095.78	0.00	2,000.00	2,000.00	
546 80 41 004	Professional Services -- Other	381.94	0.00	0.00	0.00	1,000.00	3,000.00	
546 80 41 005	Engineering Fees -- Airport Hanger Development	0.00	1,784.00	12,062.62	0.00	10,000.00	10,000.00	
546 80 46 002	Insurance -- Equipment and Liability	2,847.00	3,141.00	4,581.55	3,427.00	5,000.00	4,000.00	
546 80 47 001	Utilities-Airport	1,891.37	2,064.64	1,595.22	1,143.82	2,000.00	2,900.00	
546 80 48 000	Maintenance And Supplies	504.14	437.04	56.99	0.00	1,500.00	2,000.00	
546	Airports, Port, Terminal	5,624.45	7,426.68	19,392.16	4,570.82	24,000.00	26,400.00	
508 51 00 403	Ending Balance Airport Fund	0.00	0.00	0.00	0.00	98,000.00	108,000.00	
999	Ending Balance	0.00	0.00	0.00	0.00	98,000.00	108,000.00	
TOTAL EXPENDITURES:		5,624.45	7,426.68	19,392.16	4,570.82	122,000.00	134,400.00	
	FUND GAIN/LOSS:	36,692.11	65,891.73	86,497.23	122,443.33	0.00	0.00	

5 YEAR BUDGET COMPARISON

404 Water Regional Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 85 404	Beginning Balance Water -- Regional Employee Accrual Liab.	9,976.00	7,944.00	6,168.00	14,048.00	7,000.00	14,048.00	
308 51 86 404	Beginning Balance Water -- Regional	903,024.99	1,041,333.69	1,234,289.72	1,366,880.32	1,200,000.00	1,400,000.00	
308	Beginning Balances	913,000.99	1,049,277.69	1,240,457.72	1,380,928.32	1,207,000.00	1,414,048.00	
334 04 20 404	Energy Project -- Dept. Of Commerce Grant -- Water Regional	245.33	0.00	0.00	0.00	0.00	0.00	
330	Intergovernmental Revenues	245.33	0.00	0.00	0.00	0.00	0.00	
343 40 04 000	Cle Elum Water Sales -- Regional	329,785.00	339,312.00	366,769.00	255,405.00	350,000.00	390,000.00	
343 40 04 001	Cle Elum Water Reserve Fees -- Regional	48,420.00	57,370.00	59,988.00	41,992.00	50,000.00	70,000.00	
343 40 04 002	Suncadia Potable Water Sales -- Regional	277,862.32	309,897.95	327,321.43	223,395.08	320,000.00	345,000.00	
343 40 04 003	Suncadia Potable Reserve Fees -- Regional	39,311.00	45,980.00	48,706.00	34,028.00	50,000.00	50,000.00	
343 40 04 004	Suncadia Irrigation Water Sales -- Regional	88,024.95	104,843.60	156,112.74	117,166.32	130,000.00	130,000.00	
343 40 04 005	Suncadia Irrigation Reserve Fees -- Regional	15,622.00	18,269.00	19,351.00	13,519.00	17,000.00	21,000.00	
343 40 04 006	South Cle Elum Water Sales -- Regional	80,599.45	86,479.95	91,800.73	66,870.10	85,000.00	100,000.00	
343 40 04 007	South Cle Elum Water Reserve Fees -- Regional	16,961.00	19,844.00	21,013.00	16,526.00	19,000.00	22,000.00	
340	Charges For Goods & Services	896,585.72	981,996.50	1,091,061.90	768,901.50	1,021,000.00	1,128,000.00	
361 11 00 404	Interest	1,218.46	5,707.26	23,153.39	18,737.16	5,000.00	30,000.00	
360	Interest & Other Earnings	1,218.46	5,707.26	23,153.39	18,737.16	5,000.00	30,000.00	
TOTAL REVENUES:		1,811,050.50	2,036,981.45	2,354,673.01	2,168,566.98	2,233,000.00	2,572,048.00	
534 51 44 003	Utility Tax On Water -- Regional	36,685.27	35,118.87	39,858.30	32,422.47	40,000.00	35,000.00	
534 60 10 000	Salaries -- Regional Water	0.00	0.00	0.00	0.00	1,000.00	237,202.90	
534 60 20 000	Benefits -- Regional Water	0.00	0.00	0.00	0.00	500.00	113,797.10	
534 60 31 002	Chemicals, Supplies, Labs -- Regional Water	34,932.93	41,722.88	37,512.54	16,497.13	40,000.00	50,000.00	
534 60 31 003	Sales Tax on Win 911 and AVEVA Leases	0.00	0.00	0.00	1,182.75	0.00	1,237.95	

404 Water Regional Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
534 60 41 002	Veolia -- Contracted O&M Fee/Regional	313,749.90	335,225.22	349,799.94	178,686.41	350,000.00	0.00	
534 60 41 009	Yakima River Intake Professional and Water Plant Fees	7,614.90	6,234.92	7,617.51	4,860.15	7,500.00	7,500.00	
534 60 41 010	Insurance -- Regional Water	22,455.36	31,807.56	53,599.34	57,979.65	52,000.00	57,763.42	
534 60 41 404	Sales Tax on AVEVA and Win 911 Pro SBITAS	0.00	0.00	1,099.58	0.00	0.00	0.00	
534 60 42 009	Telephone -- US Cell and Century Link	5,562.84	6,074.09	6,265.69	4,921.54	6,000.00	6,000.00	
534 60 48 002	Maintenance and Repair -- Regional Water	42,651.16	35,371.53	49,486.89	17,526.66	40,000.00	55,000.00	
534 60 48 005	Other Expenses -- Regional	19,147.06	20,244.43	22,896.76	11,965.34	15,000.00	15,500.00	
534 60 48 010	HLA Engineering Fees -- Regional Water	1,906.18	1,571.00	26,327.93	6,248.98	2,500.00	4,000.00	
534 60 48 011	Repairs -- Emergency	0.00	0.00	12,603.64	0.00	30,000.00	30,000.00	
534 60 49 006	PSE Bullfrog -- Regional Water	9,077.92	24,671.36	8,892.69	9,873.06	25,000.00	25,000.00	
534 60 49 007	PSE 903 -- Regional Water	87,765.30	108,139.92	111,812.63	48,272.67	105,000.00	110,000.00	
534 60 49 008	PSE SCE Way -- Regional Water	106,026.70	150,341.95	163,020.55	47,017.26	130,000.00	140,000.00	
534	Water Utilities	687,575.52	796,523.73	890,793.99	437,454.07	844,500.00	888,001.37	
591 34 75 404	Win 911 Pro Software SBITA 3 year	0.00	0.00	1,920.00	2,010.00	1,920.57	2,070.00	
591 34 76 404	AVEVA Flex Credits Software SBITA	0.00	0.00	11,655.00	12,240.00	0.00	12,845.00	
591	Debt Service - Principal Repayment	0.00	0.00	13,575.00	14,250.00	1,920.57	14,915.00	
592 34 84 502	Cat 950 Loader Interest	0.00	0.00	0.00	3,940.62	3,999.05	2,090.55	
592	Debt Service - Interest Costs	0.00	0.00	0.00	3,940.62	3,999.05	2,090.55	
594 34 63 404	Energy Project --Water Regional	245.33	0.00	0.00	0.00	0.00	0.00	
594 34 63 406	Energy Project -- Water Regional Non Grant	190.27	0.00	0.00	0.00	0.00	0.00	
594 34 64 405	Variable Frequency Drives - 2	73,761.69	0.00	0.00	0.00	0.00	0.00	
594 34 64 406	Robicon Irrigation VFD Replace/Yakima River Intake	0.00	0.00	54,112.06	0.00	155,000.00	155,000.00	
594 34 64 407	Well Pumps 3 and 7/Cle Elum Source Rebuild/Replace	0.00	0.00	0.00	0.00	25,000.00	25,000.00	
594 34 64 410	Truck Ford F450 2008 Snow Plow Dump Bed VIN#1FDXF45R28FF13105	0.00	0.00	0.00	13,356.00	0.00	0.00	
594 34 74 502	Cat 950 Wheel Loader 2023 Ser. #M5T05619	0.00	0.00	15,263.64	27,697.81	27,639.38	29,547.87	

404 Water Regional Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
594	Capital Expenditures	74,197.29	0.00	69,375.70	41,053.81	207,639.38	209,547.87	
508 51 85 404	Ending Balance Water Reserve Employee Accrual Liab.	0.00	0.00	0.00	0.00	7,000.00	14,048.00	
508 51 86 404	Ending Balance Water -- Regional	0.00	0.00	0.00	0.00	1,167,941.00	1,443,445.21	
999	Ending Balance	0.00	0.00	0.00	0.00	1,174,941.00	1,457,493.21	
TOTAL EXPENDITURES:		761,772.81	796,523.73	973,744.69	496,698.50	2,233,000.00	2,572,048.00	
	FUND GAIN/LOSS:	1,049,277.69	1,240,457.72	1,380,928.32	1,671,868.48	0.00	0.00	

406 Water Capital Reserve Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 406	Beginning Balance Water Capital Reserve	256,926.83	394,242.78	297,826.89	145,382.30	285,000.00	170,000.00	
308 51 00 407	Beginning Balance Water Capital Reserve Accrual Liability	9,975.00	7,944.00	6,168.00	14,048.00	7,000.00	14,048.00	
308	Beginning Balances	266,901.83	402,186.78	303,994.89	159,430.30	292,000.00	184,048.00	
343 40 00 007	Cle Elum -- Water Capital Reserve Fees	143,388.28	145,715.93	164,462.97	166,440.56	155,000.00	210,002.84	
340	Charges For Goods & Services	143,388.28	145,715.93	164,462.97	166,440.56	155,000.00	210,002.84	
361 11 00 406	Interest	437.42	53.92	2,984.41	393.24	1,474.99	1,325.00	
360	Interest & Other Earnings	437.42	53.92	2,984.41	393.24	1,474.99	1,325.00	
391 80 03 406	Public Works Trust Fund Loan -- 2nd/Rosetti Water Main $2,841,810	0.00	1,641,352.37	1,200,457.63	0.00	0.00	0.00	Moved to REET Fund 309
390	Other Financing Sources	0.00	1,641,352.37	1,200,457.63	0.00	0.00	0.00	
TOTAL REVENUES:		410,727.53	2,189,309.00	1,671,899.90	326,264.10	448,474.99	395,375.84	
534 50 35 406	Tools And Supplies	0.00	367.95	0.00	0.00	0.00	0.00	
534 50 41 003	Lease -- Sales Tax	0.00	0.00	0.00	157.90	0.00	200.00	
534 50 41 406	Water System Plan Update	0.00	15,000.00	0.00	2,132.25	0.00	0.00	
534 50 48 001	Repairs	0.00	14,714.26	4,310.97	1,757.06	1,000.00	20,000.00	
534 51 44 004	Utility Tax On Water/Capital Reserve	8,540.75	8,728.82	9,819.22	9,130.82	9,200.00	11,000.00	
534	Water Utilities	8,540.75	38,811.03	14,130.19	13,178.03	10,200.00	31,200.00	
591 34 72 406	Public Works Trust Fund Loan Principal 2nd Rosetti Main 2022 20 yr $2,841,810	0.00	0.00	0.00	149,568.95	142,090.50	0.00	
591 34 75 400	Lease -- Vac Truck 2100i/2023 -- Principal	0.00	34,941.18	51,039.71	55,694.34	38,289.86	58,241.23	
591	Debt Service - Principal Repayment	0.00	34,941.18	51,039.71	205,263.29	180,380.36	58,241.23	
592 34 81 406	Lease -- Vac Truck 2100i/2023 -- Interest	0.00	8,845.52	9,996.29	7,995.40	5,496.84	5,448.50	
592 34 82 406	Public Works Trust Fund Loan Interest 2nd Rosetti Main 2022 20 yr 1.39 percent	0.00	0.00	12,335.36	24,584.07	37,259.68	0.00	
592 34 84 503	Cat 950 Loader Interest	0.00	0.00	0.00	179.12	181.77	95.03	

406 Water Capital Reserve Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
592	Debt Service - Interest Costs	0.00	8,845.52	22,331.65	32,758.59	42,938.29	5,543.53	
594 34 63 053	Public Works Trust Fund -- 2nd/Rossetti Water Main $2,841,810 2022	0.00	1,641,352.37	1,200,457.63	0.00	0.00	0.00	Moved to REET Fund 309
594 34 63 054	Rossetti Water Main Repair City Costs	0.00	0.00	184,231.22	0.00	0.00	0.00	
594 34 63 406	Water Main Replacements	0.00	0.00	0.00	0.00	100,000.00	100,000.00	The other $75,000 is in the water fund #401
594 34 63 407	Emergency Water Main Replacement -- Pine-Alpha Alley	0.00	106,733.23	0.00	0.00	0.00	0.00	
594 34 63 412	Meter Read Allegro Fixed Base System 2023	0.00	0.00	26,266.55	26,300.37	0.00	0.00	
594 34 64 411	Excavator Mini w/s/street/cemetery	0.00	54,630.78	0.00	0.00	0.00	0.00	
594 34 64 420	Tractor 2024 1025RC Serial #1LV1025RCPP408387 46%	0.00	0.00	13,318.85	0.00	0.00	0.00	
594 34 74 503	Cat 950 Wheel Loader 2023 Ser. #M5T05619	0.00	0.00	693.80	1,258.99	1,256.34	1,343.08	
594	Capital Expenditures	0.00	1,802,716.38	1,424,968.05	27,559.36	101,256.34	101,343.08	
508 51 00 406	Ending Balance Cle Elum Water Capital Reserve	0.00	0.00	0.00	0.00	101,700.00	185,000.00	
508 51 00 407	Ending Balance Water Reserve Accrual Liability	0.00	0.00	0.00	0.00	12,000.00	14,048.00	
999	Ending Balance	0.00	0.00	0.00	0.00	113,700.00	199,048.00	
TOTAL EXPENDITURES:		8,540.75	1,885,314.11	1,512,469.60	278,759.27	448,474.99	395,375.84	
	FUND GAIN/LOSS:	402,186.78	303,994.89	159,430.30	47,504.83	0.00	0.00	

408 Stormwater Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 408	Beginning Balance Stormwater Fund	0.00	0.00	48,750.00	49,750.00	48,000.00	49,500.00	
308 51 01 408	Beginning Balance Stormwater Employee Accrual Liability	0.00	0.00	0.00	0.00	1,250.00	1,250.00	
308	Beginning Balances	0.00	0.00	48,750.00	49,750.00	49,250.00	50,750.00	
345 89 00 408	Impact Development Fees/Stormwater	0.00	1,500.00	1,000.00	1,000.00	15,000.00	3,000.00	
340	Charges For Goods & Services	0.00	1,500.00	1,000.00	1,000.00	15,000.00	3,000.00	
361 11 00 408	Interest	0.00	0.00	0.00	0.00	0.00	2,000.00	
360	Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	2,000.00	
TOTAL REVENUES:		0.00	1,500.00	49,750.00	50,750.00	64,250.00	55,750.00	
591 31 71 408	DOE Stormwater Planning Loan Principal	0.00	0.00	0.00	0.00	10,000.00	0.00	Principal payments start in 2027
591	Debt Service - Principal Repayment	0.00	0.00	0.00	0.00	10,000.00	0.00	
592 31 81 408	DOE Stormwater Planning Loan Interest	0.00	0.00	0.00	0.00	2,000.00	5,000.00	
592	Debt Service - Interest Costs	0.00	0.00	0.00	0.00	2,000.00	5,000.00	
508 51 00 408	Ending Balance Stormwater Fund	0.00	0.00	0.00	0.00	52,250.00	49,500.00	
508 51 01 408	Ending Balance Stormwater Employee Accrual Liability	0.00	0.00	0.00	0.00	0.00	1,250.00	
999	Ending Balance	0.00	0.00	0.00	0.00	52,250.00	50,750.00	
TOTAL EXPENDITURES:		0.00	0.00	0.00	0.00	64,250.00	55,750.00	
	FUND GAIN/LOSS:	0.00	1,500.00	49,750.00	50,750.00	0.00	0.00	

409 Sewer Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 85 409	Beginning Balance Cle Elum Sewer Loan Reserve	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	
308 51 00 409	Beginning Balance Sewer Fund	233,041.40	59,435.79	349,300.01	469,749.97	350,000.00	400,000.00	
308 51 81 409	Beginning Balance Sewer Contingency	48,570.00	48,570.00	65,000.00	65,000.00	65,000.00	65,000.00	
308 51 82 409	Beginning Balance Sewer Equipment Reserve	39,161.00	44,161.00	60,000.00	65,000.00	60,000.00	65,000.00	
308 51 83 409	Beginning Balance Sewer Employee Accrual Liability	9,896.00	8,443.00	5,690.00	13,471.00	7,000.00	13,471.00	
308 51 86 409	Beginning Balance Sewer Technology	5,113.00	5,113.00	5,113.00	5,113.00	5,113.00	5,113.00	
308	Beginning Balances	410,781.40	240,722.79	560,103.01	693,333.97	562,113.00	623,584.00	
343 50 00 002	DOT Sewer Services	20,134.80	37,833.60	6,950.42	2,914.86	40,000.00	4,000.00	
343 50 00 006	Cle Elum -- Sewer Services	571,909.64	555,326.49	573,042.45	458,624.39	833,000.00	750,000.00	
343 50 00 008	Sewer Utility Tax	48,646.18	51,088.34	54,999.49	48,807.04	68,000.00	72,000.00	
343 50 00 011	Sewer Collection System/WWTP Connection Fees	3,500.00	295,302.20	156,672.00	324,468.00	65,000.00	90,000.00	
343 50 01 409	Regional Admin Fee 1% Sewer Revenue	4,899.00	6,973.00	7,773.00	5,914.00	7,500.00	8,500.00	
345 89 00 409	Impact Development Fees/Sewer	0.00	750.00	500.00	500.00	0.00	0.00	
340	Charges For Goods & Services	649,089.62	947,273.63	799,937.36	841,228.29	1,013,500.00	924,500.00	
361 11 00 409	Interest	298.66	2,538.27	9,300.80	10,399.94	3,296.00	13,000.00	
368 10 00 001	Capital Reimbursement Sewer Charge -- Suncadia	63,008.00	133,104.40	70,884.00	137,830.00	50,000.00	160,000.00	
369 10 00 409	Surplus of Sewer Equipment	0.00	0.00	26,884.41	0.00	0.00	0.00	
369 91 00 019	Main Street/B&O Tax Credit Refund	0.00	6,688.58	9,288.31	13,005.26	0.00	0.00	
369 91 00 409	Transfer Fee Sewer	1,080.00	585.00	660.00	510.00	3,000.00	2,000.00	
360	Interest & Other Earnings	64,386.66	142,916.25	117,017.52	161,745.20	56,296.00	175,000.00	
TOTAL REVENUES:		1,124,257.68	1,330,912.67	1,477,057.89	1,696,307.46	1,631,909.00	1,723,084.00	
535 50 10 001	Salaries --Sewer Public Works	172,980.95	159,898.89	135,408.91	108,015.55	225,000.00	179,675.37	
535 50 10 409	Salaries -- Sewer Clerical/Admin	0.00	0.00	0.00	92,615.43	116,000.00	132,110.11	Includes 14% for Assistant City Administrator
535 50 20 001	Benefits -- Sewer Public Works	87,292.75	89,860.74	66,793.26	50,799.48	104,000.00	76,142.12	
535 50 20 002	Unemployment	0.00	0.00	2,161.44	1,082.02	900.00	900.00	
535 50 20 409	Benefits -- Sewer Clerical/Admin	0.00	0.00	0.00	38,199.96	56,000.00	51,475.80	Includes 14% for Assistant City Administrator
535 50 30 409	Safety Supplies	0.00	0.00	2,370.57	550.65	1,000.00	1,000.00	

409 Sewer Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
535 50 31 001	Tools	4,262.77	6,747.65	2,628.64	2,405.31	7,000.00	7,000.00	
535 50 31 003	Office, Postage, Misc. Supplies	5,225.16	6,608.99	5,935.63	6,259.68	5,500.00	5,500.00	
535 50 31 004	Software	1,408.92	1,317.27	1,606.40	0.00	1,500.00	1,500.00	
535 50 31 288	Water Tanker 1992 L9000 from Fire VIN #6288	0.00	0.00	0.00	960.20	0.00	0.00	
535 50 32 002	Fuel/Propane/Hydraulic Oil/Gravel	16,648.05	15,316.77	15,125.00	7,810.03	17,000.00	17,000.00	
535 50 41 001	Professional Services	8,803.50	6,790.85	992.08	2,580.62	9,756.80	9,760.56	
535 50 41 002	Maintenance Agreements/Fees/Dues	9,283.35	13,864.25	12,567.39	10,735.43	18,000.00	18,000.00	
535 50 41 003	Engineering Services -- Sewer	12,965.83	12,324.71	34,924.85	17,209.10	13,000.00	13,000.00	
535 50 41 006	State Auditor Fees	3,007.90	1,728.01	0.00	0.00	7,500.00	7,500.00	
535 50 41 007	GIS Planning/Sewer	3,350.00	0.00	0.00	0.00	0.00	0.00	
535 50 41 409	Garnishment #1 and #2 City Heights June 2025	0.00	0.00	0.00	55,680.00	0.00	0.00	
535 50 42 001	Telephones	1,474.93	1,087.32	1,325.32	1,510.78	1,400.00	1,400.00	
535 50 43 001	Travel/Training	0.00	231.00	0.00	890.54	3,000.00	3,000.00	
535 50 44 001	Excise Tax	43,936.10	42,182.39	41,048.02	34,270.44	30,000.00	30,000.00	
535 50 44 002	Utility Tax On Sewer	48,850.91	69,902.12	65,293.36	64,650.21	64,000.00	64,000.00	
535 50 44 409	Main Street/B&O Tax Credit	11,250.00	22,500.00	18,150.00	0.00	30,000.00	12,500.00	Split with water -- $12,500 each
535 50 45 406	Rent -- New Public Works Shop to Airport Fund	12,500.00	8,400.00	9,600.00	11,400.00	10,000.00	10,000.00	
535 50 46 001	Insurance -- Equipment and Liability	11,833.92	15,653.07	22,044.47	26,068.56	24,293.70	29,849.64	
535 50 47 002	Utilities	1,051.51	1,086.78	601.48	1,322.57	3,000.00	3,000.00	
535 50 48 001	Repair & Maintenance	37,507.11	23,780.12	20,723.16	13,849.52	30,000.00	30,000.00	
535 50 48 002	Repair & Maintenance/Building	2,486.30	1,731.52	0.00	182.94	2,500.00	2,500.00	
535 50 48 009	Rental Equipment	0.00	0.00	3,588.76	0.00	0.00	0.00	
535 50 48 049	Emergency Proc. Sewer Main Repair 2021-2022	202,915.14	0.00	0.00	0.00	0.00	0.00	
535 50 48 061	Sewer Line Failed October 2022	403.07	0.00	0.00	0.00	0.00	0.00	
535 50 49 001	Sewer Utilities Refund	0.00	0.00	0.00	4,200.50	0.00	0.00	
535 50 49 002	Sewer Discharge Permit	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
535 50 49 409	Capital Reimbursement Sewer--Suncadia	63,008.00	137,042.40	70,884.00	129,954.00	50,000.00	160,000.00	
535	Sewer	762,446.17	638,054.85	533,772.74	683,203.52	831,350.50	867,813.60	
535 12 10 409	Salaries -- Sewer Clerical	56,859.61	0.00	0.00	0.00	0.00	0.00	
535 12 20 409	Benefits -- Sewer Clerical	32,395.12	0.00	0.00	0.00	0.00	0.00	
535 50 10 409	Salaries -- Sewer Clerical	0.00	66,397.95	110,907.07	0.00	0.00	0.00	
535 50 20 409	Benefits -- Sewer Clerical	0.00	30,919.08	47,854.31	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

409 Sewer Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
538	Combined Utilities	89,254.73	97,317.03	158,761.38	0.00	0.00	0.00	
591 35 72 409	Columbia Bank Sewer Loan -- Principal	21,726.27	22,497.62	23,268.96	0.00	24,040.31	24,811.66	
591	Debt Service - Principal Repayment	21,726.27	22,497.62	23,268.96	0.00	24,040.31	24,811.66	
592 35 80 409	Columbia Bank Sewer Loan -- Interest	10,107.72	9,325.58	8,515.66	3,838.99	7,677.98	6,812.54	
592 35 84 504	Cat 950 Loader Interest	0.00	0.00	0.00	3,582.38	3,635.50	1,900.50	
592	Debt Service - Interest Costs	10,107.72	9,325.58	8,515.66	7,421.37	11,313.48	8,713.04	
594 35 63 020	Vehicle -- Bldg. Dept./Admin.	0.00	0.00	0.00	0.00	0.00	8,400.00	14% -- split with water and general fund
594 35 63 101	Trailer Cam 2018 Superline 25' SN#5JPBU3120JP060972	0.00	0.00	0.00	5,205.10	0.00	0.00	
594 35 63 409	Sewer Main Replacements	0.00	0.00	0.00	0.00	98,000.00	300,000.00	
594 35 63 415	Meter Read Allegro Fixed Base System 2023	0.00	0.00	0.00	22,404.03	0.00	0.00	
594 35 63 416	Emergency Sewer Repair -- Alley Penn/Harris	0.00	0.00	22,945.48	0.00	0.00	0.00	
594 35 63 417	City Hall Remodel Expansion 12%	0.00	0.00	0.00	6,420.64	9,500.00	9,500.00	
594 35 63 435	Truck Ford F350 Public Works VIN #1FT8X3B63CEB85203	0.00	0.00	9,790.42	0.00	0.00	0.00	
594 35 64 008	Public Works 2014 Ford F150 Supercab 4x4 VIN #1FTEX1EM3EKG54117 40%	0.00	3,614.58	922.09	0.00	0.00	0.00	
594 35 64 409	City Wide Switch Replacement 19%	0.00	0.00	0.00	0.00	4,465.00	0.00	
594 35 64 421	Tractor 2024 1025RC Serial #1LV1025RCPP408387 41%	0.00	0.00	11,871.15	0.00	0.00	0.00	
594 35 74 504	Cat 950 Wheel Loader 2023 Ser. #M5T05619	0.00	0.00	13,876.04	25,179.82	25,126.71	26,861.70	
594	Capital Expenditures	0.00	3,614.58	59,405.18	59,209.59	137,091.71	344,761.70	
508 31 86 409	Ending Balance Cle Elum Loan Reserve	0.00	0.00	0.00	0.00	75,000.00	75,000.00	
508 51 00 409	Ending Balance Sewer Fund	0.00	0.00	0.00	0.00	410,000.00	253,400.00	
508 51 81 409	Ending Balance Sewer Contingency	0.00	0.00	0.00	0.00	65,000.00	65,000.00	
508 51 82 409	Ending Balance Sewer Equipment Reserve	0.00	0.00	0.00	0.00	66,000.00	65,000.00	
508 51 83 409	Ending Balance Sewer Employee Accrual Liability	0.00	0.00	0.00	0.00	7,000.00	13,471.00	
508 51 86 409	Ending Balance Sewer Technology	0.00	0.00	0.00	0.00	5,113.00	5,113.00	

409 Sewer Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
999 Ending Balance	0.00	0.00	0.00	0.00	628,113.00	476,984.00	
TOTAL EXPENDITURES:	883,534.89	770,809.66	783,723.92	749,834.48	1,631,909.00	1,723,084.00	
FUND GAIN/LOSS:	240,722.79	560,103.01	693,333.97	946,472.98	0.00	0.00	

410 Sewer Regional Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 84 410	Beginning Balance Sewer/Regional	366,474.24	453,184.50	630,631.17	868,443.93	700,000.00	970,000.00	
308 51 86 410	Beginning Balance Sewer/Regional Employee Accrual Liab.	9,896.00	8,443.00	5,690.00	13,471.00	6,000.00	13,471.00	
308	Beginning Balances	376,370.24	461,627.50	636,321.17	881,914.93	706,000.00	983,471.00	
331 97 03 900	Hanson Ponds FEMA Grant	23,520.10	11,021.38	0.00	0.00	0.00	0.00	
334 01 80 413	Hanson Ponds State Military Dept. State Grant	3,920.01	1,836.90	0.00	0.00	0.00	0.00	
334 04 20 410	Energy Project -- Dept. Of Commerce Grant/Sewer Regional	2,863.24	0.00	0.00	0.00	0.00	0.00	
330	Intergovernmental Revenues	30,303.35	12,858.28	0.00	0.00	0.00	0.00	
343 50 01 003	Suncadia Sewer Services/Regional	403,683.00	417,889.00	497,406.00	369,437.00	547,000.00	560,000.00	
343 50 01 006	Cle Elum Sewer Services/Regional	185,532.00	219,937.00	264,168.00	193,912.00	260,000.00	290,000.00	
343 50 01 123	Sun Communities Sewer Shortfall/Regional	33,510.00	88,767.00	81,732.00	47,450.00	91,000.00	0.00	
343 50 01 131	Blue Fern Sewer Shortfall/Regional 36.8%	0.00	0.00	0.00	0.00	0.00	91,000.00	
343 50 01 222	South Cle Elum Sewer Services -- Regional	54,093.00	59,349.00	64,738.00	53,792.00	64,000.00	75,000.00	
343 50 01 223	Roslyn Sewer Services -- Regional	105,219.50	135,299.00	133,281.00	97,046.00	117,000.00	130,000.00	
343 50 01 410	Blue Fern Sewer Shortfall/Regional 36.8%	0.00	0.00	0.00	24,462.00	0.00	0.00	
340	Charges For Goods & Services	782,037.50	921,241.00	1,041,325.00	786,099.00	1,079,000.00	1,146,000.00	
361 11 00 410	Interest	499.70	2,888.24	13,584.96	12,780.31	3,000.00	14,000.00	
360	Interest & Other Earnings	499.70	2,888.24	13,584.96	12,780.31	3,000.00	14,000.00	
TOTAL REVENUES:		1,189,210.79	1,398,615.02	1,691,231.13	1,680,794.24	1,788,000.00	2,143,471.00	
535 50 44 003	Utility Tax On Sewer -- Regional	32,935.02	42,078.24	46,629.42	36,851.76	44,237.79	57,000.00	
535 60 10 410	Salaries -- Regional Sewer	0.00	0.00	0.00	0.00	0.00	336,600.40	
535 60 20 410	Benefits -- Regional Sewer	0.00	0.00	0.00	0.00	0.00	171,399.60	
535 60 42 002	Veolia -- Contracted O&M Fee/Regional	441,594.36	477,569.52	493,236.00	252,158.22	508,000.00	0.00	
535 60 42 003	PSE Utilities -- Regional Sewer	108,002.19	139,795.30	143,249.23	76,412.25	160,000.00	150,000.00	
535 60 42 004	Maintenance and Repair -- Regional Sewer	38,644.49	41,044.67	17,524.47	19,797.24	40,000.00	42,000.00	

410 Sewer Regional Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
535 60 42 005	Other Expenses -- Regional Sewer	1,349.29	2,831.45	2,586.71	1,434.44	7,000.00	7,000.00	
535 60 42 007	Insurance -- Regional Sewer	38,763.49	50,937.36	74,868.43	80,986.91	76,000.00	80,805.60	
535 60 42 008	HLA Engineering Regional Sewer Fees	4,674.00	6,201.50	14,321.40	9,250.47	8,000.00	8,000.00	
535	Sewer	665,962.84	760,458.04	792,415.66	476,891.29	843,237.79	852,805.60	
592 35 84 505	Cat 950 Loader Interest	0.00	0.00	0.00	3,582.38	3,635.50	1,900.50	
592	Debt Service - Interest Costs	0.00	0.00	0.00	3,582.38	3,635.50	1,900.50	
594 35 63 410	Energy Project -- Regional Sewer	814.39	0.00	0.00	0.00	0.00	0.00	
594 35 63 411	Hanson Ponds Bank Project -- Regional Outfall $113,775	34,541.48	0.00	0.00	0.00	0.00	0.00	
594 35 63 412	Hanson Ponds Bank Project -- City/Local Regional Portion	78.76	1,835.81	3,024.50	0.00	0.00	0.00	
594 35 63 413	COVID ARPA Sewer Main Replacement	4,269.41	0.00	0.00	0.00	0.00	0.00	
594 35 63 414	Hanson Ponds Bank Project -- WA State MIL State Regional Portion $18,962.50	5,756.91	0.00	0.00	0.00	0.00	0.00	
594 35 63 419	Scada System Upgrade	16,159.50	0.00	0.00	0.00	0.00	0.00	
594 35 63 420	Lagoon Cleaning	0.00	0.00	0.00	0.00	0.00	500,000.00	
594 35 64 412	Truck Ford F450 2008 Snow Plow Dump Bed VIN#1FDXF45R28FF13105	0.00	0.00	0.00	11,844.00	0.00	0.00	
594 35 64 415	Influent Pumps -- Rebuild 2	0.00	0.00	0.00	0.00	20,000.00	30,000.00	
594 35 64 416	Jet Motive Pump #1 -- Rebuild	0.00	0.00	0.00	0.00	60,000.00	80,000.00	
594 35 74 505	Cat 950 Wheel Loader 2023 Ser. #M5T05619	0.00	0.00	13,876.04	25,179.82	25,126.71	26,861.70	
594	Capital Expenditures	61,620.45	1,835.81	16,900.54	37,023.82	105,126.71	636,861.70	
508 51 84 410	Ending Balance Sewer -- Regional	0.00	0.00	0.00	0.00	830,000.00	638,432.20	
508 51 86 410	Ending Balance Sewer Regional Accrued Liability	0.00	0.00	0.00	0.00	6,000.00	13,471.00	
999	Ending Balance	0.00	0.00	0.00	0.00	836,000.00	651,903.20	
TOTAL EXPENDITURES:		727,583.29	762,293.85	809,316.20	517,497.49	1,788,000.00	2,143,471.00	
	FUND GAIN/LOSS:	461,627.50	636,321.17	881,914.93	1,163,296.75	0.00	0.00	

5 YEAR BUDGET COMPARISON

413 Sewer Capital Reserve Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 51 00 413	Beginning Balance Sewer Capital Reserve	405,998.24	476,223.27	343,545.21	381,420.10	400,000.00	470,000.00	
308 51 00 414	Beginning Balance Sewer Capital Reserve Accrual Liability	9,896.00	8,443.00	5,690.00	13,470.00	6,000.00	13,470.00	
308	Beginning Balances	415,894.24	484,666.27	349,235.21	394,890.10	406,000.00	483,470.00	
334 03 10 101	DOE -- Stormwater Planning Grant -- $165,828	0.00	14,060.96	29,066.78	8,529.14	115,000.00	20,000.00	
334 03 10 413	DOE -- State Sewer Plan Forgivable Principal Proceeds	3,055.37	0.00	0.00	0.00	0.00	0.00	
330	Intergovernmental Revenues	3,055.37	14,060.96	29,066.78	8,529.14	115,000.00	20,000.00	
343 50 00 007	Cle Elum -- Sewer Capital Reserve Fees	72,437.01	68,963.40	90,411.02	167,291.46	147,000.00	199,999.77	
340	Charges For Goods & Services	72,437.01	68,963.40	90,411.02	167,291.46	147,000.00	199,999.77	
361 11 00 413	Interest	574.73	1,561.42	6,521.65	6,844.21	8,000.00	7,840.00	
360	Interest & Other Earnings	574.73	1,561.42	6,521.65	6,844.21	8,000.00	7,840.00	
391 80 00 413	Department Of Ecology State Sewer Plan Loan Proceeds	7,413.38	0.00	0.00	0.00	0.00	0.00	
391 80 01 101	DOE -- Stormwater Planning Loan -- $165,828	0.00	14,060.96	29,066.78	8,529.11	115,000.00	20,000.00	
390	Other Financing Sources	7,413.38	14,060.96	29,066.78	8,529.11	115,000.00	20,000.00	
TOTAL REVENUES:		499,374.73	583,313.01	504,301.44	586,084.02	791,000.00	731,309.77	
535 50 35 413	Tools and Equipment/Radio	858.60	1,475.82	0.00	0.00	5,487.11	3,000.00	
535 50 44 004	Utility Tax On Sewer/Capital Reserve	4,322.36	4,131.91	3,682.65	2,075.28	4,000.00	4,000.00	
535	Sewer	5,180.96	5,607.73	3,682.65	2,075.28	9,487.11	7,000.00	
591 35 70 413	DOE -- State Sewer Plan Loan Principal	0.00	101,530.00	0.00	0.00	0.00	0.00	
591 35 75 400	Lease -- Vac Truck 2100i/2023 -- Principal	0.00	42,352.94	45,491.91	47,572.25	46,411.95	49,747.72	
591	Debt Service - Principal Repayment	0.00	143,882.94	45,491.91	47,572.25	46,411.95	49,747.72	
592 35 80 413	DOE -- State Sewer Plan Loan Interest	0.00	583.73	0.00	0.00	0.00	0.00	

413 Sewer Capital Reserve Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
592 35 81 413	Lease -- Vac Truck 2100i/2023 -- Interest	0.00	10,721.84	8,909.74	6,829.40	6,662.83	4,653.94	
592 35 84 506	Cat 950 Loader Interest	0.00	0.00	0.00	179.12	181.77	95.03	
592	Debt Service - Interest Costs	0.00	11,305.57	8,909.74	7,008.52	6,844.60	4,748.97	
594 35 62 413	Sewer Main Repairs	0.00	0.00	0.00	0.00	147,000.00	145,000.00	
594 35 63 054	DOE -- Stormwater Planning Grant -- $165,828	0.00	30,913.35	13,670.15	52,694.55	115,000.00	20,000.00	
594 35 63 056	DOE -- Stormwater Planning Loan -- $165,828	0.00	30,913.37	13,670.11	52,694.56	115,000.00	20,000.00	
594 35 63 100	Meter Read Allegro Fixed Base System 2023	0.00	0.00	23,292.98	0.00	0.00	0.00	
594 35 64 413	DOE -- Engineering Fees -- Sewer Plan Loan	6,942.75	0.00	0.00	0.00	0.00	0.00	
594 35 64 414	DOE -- Engineering Fees -- Sewer Plan Grant	2,584.75	0.00	0.00	0.00	0.00	0.00	
594 35 64 418	Excavator Mini w/s/street/cemetery	0.00	11,454.84	0.00	0.00	0.00	0.00	
594 35 74 506	Cat 950 Wheel Loader 2023 Ser. #M5T05619	0.00	0.00	693.80	1,258.98	1,256.34	1,343.08	
594	Capital Expenditures	9,527.50	73,281.56	51,327.04	106,648.09	378,256.34	186,343.08	
508 51 00 413	Ending Balance Sewer Capital Reserve	0.00	0.00	0.00	0.00	344,000.00	470,000.00	
508 51 00 414	Ending Balance Sewer Capital Reserve Accrual Liability	0.00	0.00	0.00	0.00	6,000.00	13,470.00	
999	Ending Balance	0.00	0.00	0.00	0.00	350,000.00	483,470.00	
TOTAL EXPENDITURES:		14,708.46	234,077.80	109,411.34	163,304.14	791,000.00	731,309.77	
	FUND GAIN/LOSS:	484,666.27	349,235.21	394,890.10	422,779.88	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Cle Elum

630 Pangrazi Memorial Fund

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 00 630	Beginning Bal Pangrazi Memorial Fund	17,637.93	16,010.37	14,416.29	13,657.94	13,500.00	13,800.00	
308	Beginning Balances	17,637.93	16,010.37	14,416.29	13,657.94	13,500.00	13,800.00	
389 60 00 630	Interest	21.23	63.45	0.00	0.00	0.00	0.00	
360	Interest & Other Earnings	21.23	63.45	0.00	0.00	0.00	0.00	
389 40 00 630	Donations -- Pangrazi Award	0.00	0.00	200.00	0.00	0.00	0.00	
389 60 00 630	Interest	0.00	0.00	244.15	194.90	100.00	200.00	
380	Non Revenues	0.00	0.00	444.15	194.90	100.00	200.00	
TOTAL REVENUES:		17,659.16	16,073.82	14,860.44	13,852.84	13,600.00	14,000.00	
589 40 00 630	Award Costs	1,648.79	1,657.53	1,202.50	111.68	1,300.00	1,550.00	
580	Non Expeditures	1,648.79	1,657.53	1,202.50	111.68	1,300.00	1,550.00	
508 31 00 630	Ending Balance Pangrazi Memorial Fund	0.00	0.00	0.00	0.00	12,300.00	12,450.00	
999	Ending Balance	0.00	0.00	0.00	0.00	12,300.00	12,450.00	
TOTAL EXPENDITURES:		1,648.79	1,657.53	1,202.50	111.68	13,600.00	14,000.00	
	FUND GAIN/LOSS:	16,010.37	14,416.29	13,657.94	13,741.16	0.00	0.00	

699 State Agency Fund 380/580

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
308 31 00 699	Beginning Balance State Agency Fund Non Reserved	3,977.93	2,667.77	3,871.81	1,694.90	3,100.00	3,000.00	
308	Beginning Balances	3,977.93	2,667.77	3,871.81	1,694.90	3,100.00	3,000.00	
386 83 00 000	Trauma Care	172.46	169.62	300.18	164.17	300.00	300.00	
386 83 31 000	Auto Theft Prevention	341.88	315.64	575.31	328.32	500.00	500.00	
386 83 32 000	Trauma Brain Injury	145.86	148.92	302.65	154.22	200.00	200.00	
386 88 00 000	Psea	235.93	109.02	53.25	57.40	200.00	200.00	
386 89 09 000	WSP Highway Account	357.00	191.48	15.00	58.18	400.00	400.00	
386 89 14 001	Highway Safety And DOL Account	344.97	240.59	327.56	194.71	200.00	200.00	
386 91 00 000	Psea	5,521.50	3,413.14	5,291.83	3,752.78	4,000.00	4,000.00	
386 92 00 000	Psea	3,012.16	2,225.60	3,053.54	1,874.48	3,000.00	3,000.00	
386 96 00 000	Crime Lab Analysis	165.46	167.99	92.39	6.49	1,000.00	1,000.00	
386 97 00 000	Judicial Information System	1,228.42	1,057.42	1,811.69	906.63	1,000.00	1,000.00	
386 99 00 001	School Safety Zone	111.50	110.26	0.00	199.98	500.00	500.00	
389 31 00 001	FBI Fees State Share	357.75	460.25	376.75	276.00	700.00	700.00	
389 31 00 002	Gun Permits State Share	1,369.00	1,954.00	1,729.00	1,297.00	2,000.00	2,000.00	
389 31 00 003	Building Code Fee State Share	1,022.00	1,233.00	1,731.50	1,009.50	1,800.00	4,000.00	
389 31 00 006	Leasehold Tax -- Rentals, ROW's etc.	6,548.40	6,933.60	5,103.90	6,927.68	7,000.00	7,000.00	
389 31 00 007	Leasehold Tax -- Airport	746.96	812.21	812.21	1,185.37	1,500.00	1,500.00	
389 31 00 008	Leasehold Tax -- Billboard Lease	192.60	192.60	192.60	192.60	400.00	400.00	
389 31 00 010	Confiscated Property	358.00	0.00	0.00	0.00	300.00	300.00	
389 31 00 015	Leasehold Tax -- Vertical Bridge	0.00	0.00	0.00	20,640.29	0.00	0.00	
380	Non Revenues	22,231.85	19,735.34	21,769.36	39,225.80	25,000.00	27,200.00	
TOTAL REVENUES:		26,209.78	22,403.11	25,641.17	40,920.70	28,100.00	30,200.00	
586 83 00 000	Trauma Care	187.51	171.56	313.95	111.30	300.00	300.00	
586 83 00 001	Auto Theft Prevention	372.06	319.42	628.16	222.61	500.00	500.00	
586 83 00 002	Trauma Brain Injury	160.99	150.84	291.37	101.35	200.00	200.00	
586 88 00 000	Psea 3	244.96	102.45	58.16	47.71	200.00	200.00	
586 89 09 001	WSP Highway Account	446.25	102.23	22.04	46.55	400.00	400.00	
586 89 14 001	Highway Safety And DOL Account	419.97	157.71	358.44	119.59	200.00	200.00	
586 91 00 000	Psea 1	6,005.88	3,180.27	6,089.77	2,703.04	6,000.00	4,000.00	
586 92 00 000	Psea 2	3,298.72	2,077.97	3,127.97	1,301.74	3,000.00	3,000.00	
586 96 00 000	Crime Lab Analysis	189.72	143.73	93.62	5.26	1,000.00	1,000.00	
586 97 00 000	Judicial Information System	1,402.82	1,074.93	1,841.46	663.44	1,000.00	1,000.00	

699 State Agency Fund 380/580

Account		2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated	Comment
586 99 00 001	School Saftey Zone	31.57	134.19	0.00	199.98	500.00	500.00	
589 31 00 001	Building Code Fees	1,015.50	1,230.00	1,731.50	600.50	1,800.00	4,000.00	
589 31 00 002	Rent Deposit Returns	0.00	0.00	500.00	0.00	0.00	0.00	
589 31 00 003	FBI Fees	344.50	468.75	429.00	278.50	700.00	700.00	
589 31 00 004	Gun Permits	1,423.00	1,908.00	1,800.00	1,317.00	2,000.00	2,000.00	
589 31 00 005	Leasehold Tax -- Rentals, ROW's, etc.	6,612.60	6,497.04	5,656.02	6,415.37	7,000.00	7,000.00	
589 31 00 006	Leasehold Tax -- Airport	835.36	812.21	1,004.81	1,010.92	1,500.00	1,500.00	
589 31 00 007	Leasehold Tax -- Billboard	192.60	0.00	0.00	192.45	400.00	400.00	
589 31 00 008	Leasehold Tax -- US Cellular Tower	0.00	0.00	0.00	39.03	0.00	0.00	
589 31 00 010	Confiscated Property	358.00	0.00	0.00	0.00	300.00	300.00	
589 31 00 015	Leasehold Tax -- Vertical Bridge	0.00	0.00	0.00	13,405.89	0.00	0.00	
580	Non Expeditures	23,542.01	18,531.30	23,946.27	28,782.23	27,000.00	27,200.00	
508 31 00 699	Ending Balance Agency Fund	0.00	0.00	0.00	0.00	1,100.00	3,000.00	
999	Ending Balance	0.00	0.00	0.00	0.00	1,100.00	3,000.00	
TOTAL EXPENDITURES:		23,542.01	18,531.30	23,946.27	28,782.23	28,100.00	30,200.00	
	FUND GAIN/LOSS:	2,667.77	3,871.81	1,694.90	12,138.47	0.00	0.00	

5 YEAR BUDGET COMPARISON

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated
001 Current Expense/General Fund	4,677,347.86	5,655,446.84	5,282,458.82	3,642,021.37	5,326,500.68	5,738,918.00
002 UKC Recreation Center	1,891,769.59	1,722,323.62	1,031,308.40	133,069.48	238,095.00	300,000.00
004 City Heights WCIA Settlement Agreement 2023		4,233,267.40	3,509,093.52	504,030.30	504,030.30	
101 Street Fund	2,753,946.45	2,404,345.33	4,290,827.78	2,060,541.29	5,031,113.00	3,512,477.50
102 TIB Complete Streets Grant	708,253.23	1,191,582.03	1,189,244.58	578,221.11	2,261,799.00	561,799.00
104 Police 3/10's Sales Tax Fund	427,394.22	405,926.77	383,829.98	267,751.51	409,993.00	447,005.00
106 Tourist/Lodging Tax Fund	505,669.83	586,141.23	663,346.36	388,047.06	662,000.00	274,000.00
110 Coal Mine Trail Fund	37,723.86	40,040.92	40,199.25	45,948.51	46,620.00	49,100.00
120 Central Cascades/Weis Land CRA 2009-01 Devel. F	9,326.29	8,197.11	8,303.70	5,202.22	10,280.00	8,330.00
121 Cle Elum Pines West Devel. Fund	943.25	364.70	211.95		1,502.00	
123 Sun Communities CRA 2018-01 Devel. Fund	163,792.21	514,397.55	281,345.35	15,398.77	65,070.00	
124 MVOLLC/Prium CRA 2005-02 Devel. Fund	3,289.73	3,304.37	3,361.06	3,409.42	6,335.00	6,510.00
125 Whispering Pines Devel. Fund	4,595.66	2,455.22	0.72		5,000.00	5,000.00
127 City Heights CRA 2020-01 Devel. Fund	9,038.85	-229,572.70	-384,166.90	-406,214.76	70,000.00	
128 Fowler Creek Trails Deneen Developer Fund	550.00	16,693.80	10,196.25		15,250.00	10,000.00
131 Blue Fern DA # 2002-01 CRA 2024-01,03			301,088.82	1,200,821.69	1,360,000.00	562,000.00
132 Wildwood Ranch DA #2024-001 CRA 2024-02			15,891.25	28,725.50	60,200.00	35,200.00
140 Teanaway Court/Hopesource Devel. Fund				28,361.37	15,000.00	35,020.00
201 General Obligation Loan/Debt Fund	46,117.16	46,147.50				
300 American Rescue Plant Act of 2021/2022 (ARPA)	569,179.00	569,179.00				
305 Trendwest/New Suncadia CRA 2002-01 Devel. Fun	18,743.22	18,263.60	18,255.44			
309 REET Excise Tax/Capital Projects Fund	972,101.64	1,022,587.26	697,596.72	1,032,435.26	782,500.00	1,136,600.10
401 Water Fund	1,107,958.31	1,258,525.15	1,334,055.16	1,327,650.61	1,223,959.00	1,560,747.00
402 Garbage Fund	1,017,971.39	1,086,765.31	1,186,802.90	902,188.86	1,092,950.00	1,259,426.00
403 Airport Fund	42,316.56	73,318.41	105,889.39	127,014.15	122,000.00	134,400.00
404 Water Regional Fund	1,811,050.50	2,036,981.45	2,354,673.01	2,168,566.98	2,233,000.00	2,572,048.00
406 Water Capital Reserve Fund	410,727.53	2,189,309.00	1,671,899.90	326,264.10	448,474.99	395,375.84
408 Stormwater Fund		1,500.00	49,750.00	50,750.00	64,250.00	55,750.00
409 Sewer Fund	1,124,257.68	1,330,912.67	1,477,057.89	1,696,307.46	1,631,909.00	1,723,084.00
410 Sewer Regional Fund	1,189,210.79	1,398,615.02	1,691,231.13	1,680,794.24	1,788,000.00	2,143,471.00
413 Sewer Capital Reserve Fund	499,374.73	583,313.01	504,301.44	586,084.02	791,000.00	731,309.77
630 Pangrazi Memorial Fund	17,659.16	16,073.82	14,860.44	13,852.84	13,600.00	14,000.00
699 State Agency Fund 380/580	26,209.78	22,403.11	25,641.17	40,920.70	28,100.00	30,200.00
	20,046,518.48	28,208,808.50	27,758,555.48	18,448,164.06	26,308,530.97	23,301,771.21
001 Current Expense/General Fund	3,690,198.41	4,516,009.02	4,665,616.68	3,658,605.92	5,326,500.68	5,734,056.21
002 UKC Recreation Center	169,445.97	768,834.60	991,999.53	133,971.48	238,095.00	300,000.00
004 City Heights WCIA Settlement Agreement 2023		724,173.88	3,005,063.22	525,637.74	504,030.30	
101 Street Fund	2,568,934.62	2,274,671.04	4,226,392.63	2,105,827.27	5,031,113.00	3,512,477.50
102 TIB Complete Streets Grant	528,013.95	1,100,127.91	1,189,244.58	652,172.24	2,261,799.00	561,799.00
104 Police 3/10's Sales Tax Fund	237,437.81	248,141.25	277,414.99	219,984.01	409,993.00	447,005.00
106 Tourist/Lodging Tax Fund	137,225.16	139,905.45	390,887.50	165,703.47	662,000.00	274,000.00
110 Coal Mine Trail Fund	1,794.46	12,474.62	3,324.19	2,554.38	46,620.00	49,100.00
120 Central Cascades/Weis Land CRA 2009-01 Devel. F	1,165.50		3,175.25		10,280.00	8,330.00

5 YEAR BUDGET COMPARISON

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Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Appropriated
121 Cle Elum Pines West Devel. Fund	1,613.50	322.25	211.95		1,502.00	
123 Sun Communities CRA 2018-01 Devel. Fund	168,067.22	524,050.49	266,164.97		65,070.00	
124 MVOLLC/Prium CRA 2005-02 Devel. Fund					6,335.00	6,510.00
125 Whispering Pines Devel. Fund	4,595.45	2,556.50	0.72		5,000.00	5,000.00
127 City Heights CRA 2020-01 Devel. Fund	258,611.55	154,594.20	22,180.83	1,086.25	70,000.00	
128 Fowler Creek Trails Deneen Developer Fund	1,980.00	6,693.80	196.25		15,250.00	10,000.00
131 Blue Fern DA # 2002-01 CRA 2024-01,03			393,257.15	852,704.54	1,360,000.00	562,000.00
132 Wildwood Ranch DA #2024-001 CRA 2024-02			23,279.45	42,520.50	60,200.00	35,200.00
140 Teanaway Court/Hopesource Devel. Fund				9,172.25	15,000.00	35,020.00
201 General Obligation Loan/Debt Fund	43,305.00	46,147.50				
300 American Rescue Plant Act of 2021/2022 (ARPA)		569,179.00				
305 Trendwest/New Suncadia CRA 2002-01 Devel. Fun	560.27	62.01	18,255.44			
309 REET Excise Tax/Capital Projects Fund	416,918.45	477,678.89	168,659.55	15,821.12	782,500.00	1,136,600.10
401 Water Fund	920,499.73	1,075,550.69	1,113,504.35	804,161.80	1,223,959.00	1,560,747.00
402 Garbage Fund	867,406.66	972,374.69	1,135,264.58	781,384.17	1,092,950.00	1,259,426.00
403 Airport Fund	5,624.45	7,426.68	19,392.16	4,570.82	122,000.00	134,400.00
404 Water Regional Fund	761,772.81	796,523.73	973,744.69	496,698.50	2,233,000.00	2,572,048.00
406 Water Capital Reserve Fund	8,540.75	1,885,314.11	1,512,469.60	278,759.27	448,474.99	395,375.84
408 Stormwater Fund					64,250.00	55,750.00
409 Sewer Fund	883,534.89	770,809.66	783,723.92	749,834.48	1,631,909.00	1,723,084.00
410 Sewer Regional Fund	727,583.29	762,293.85	809,316.20	517,497.49	1,788,000.00	2,143,471.00
413 Sewer Capital Reserve Fund	14,708.46	234,077.80	109,411.34	163,304.14	791,000.00	731,309.77
630 Pangrazi Memorial Fund	1,648.79	1,657.53	1,202.50	111.68	13,600.00	14,000.00
699 State Agency Fund 380/580	23,542.01	18,531.30	23,946.27	28,782.23	28,100.00	30,200.00
	12,444,729.16	18,090,182.45	22,127,300.49	12,210,865.75	26,308,530.97	23,296,909.42
FUNDS GAIN/LOSS:	7,601,789.32	10,118,626.05	5,631,254.99	6,237,298.31	0.00	4,861.79