



# 2026 Budget

- Salary Ordinance
- Budget Ordinance

P.O. Box 160  
South Cle Elum, WA 98943



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## 2026 Town Officials and Employees

MAYOR ..... James L. DeVere

COUNCIL MEMBERS ..... Cory McGuire  
Leslie Ditsworth  
Gary Kasowski  
Dave Allenbaugh  
Judi Sandretto

PUBLIC WORKS SUPERINTENDENT ..... Matthew MacKenzie

CLERK/TREASURER ..... Luanne Osiadacz

BUILDING DEPARTMENT ..... Safe Built, LLC

TOWN ATTORNEY ..... Jeff Slothower

TOWN ENGINEER ..... HLA Engineering, Inc.

LAW ENFORCEMENT ..... Kittitas County Sheriff's Dept.

FIRE DEPARTMENT ..... South Cle Elum Fire Dept.

FIRE CHIEF ..... TBD

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**CURRENT EXPENSE EXPENDITURES**

<b>Current Expense</b>							
001.000.000.508.91.00.00	Ending Cash					\$	285,000.00
001.000.000.508.91.00.01	Current Expense Investments					\$	430,003.29
001.000.000.508.91.00.02	CE Equip. Reserve Investment					\$	65,000.00
001.000.000.508.91.00.03	Public Safety Investment					\$	119,000.00
001.000.000.508.91.00.04	CE Payroll					\$	35,000.00
001.000.000.508.91.00.05	New Current Expense					\$	175,000.00
	<b>Total Ending Fund Balance</b>					\$	<b>1,109,003.29</b>
<b>Legislative</b>							
001.000.000.511.60.10.00	Council					\$	7,500.00
001.000.000.511.60.10.01	Benefits (Council)					\$	850.00
001.000.000.511.60.20.01	Benefits (Town)					\$	700.00
001.000.000.511.60.41.00	Printing & Publishing (Ord/Res. Ect)					\$	2,400.00
001.000.000.511.60.48.00	Election Fees					\$	1,200.00
001.000.000.511.60.49.00	Printing (Forms)					\$	650.00
001.000.000.512.52.40.00	Contracted Court Services					\$	28,100.00
	<b>Total Legislative</b>					\$	<b>41,400.00</b>
<b>Financial &amp; Administrative</b>							
001.000.000.513.10.10.00	Mayor					\$	2,055.00
001.000.000.513.10.10.01	Benefits (Mayor)					\$	200.00
001.000.000.513.10.20.01	Benefits (Town)					\$	200.00
001.000.000.514.23.10.12	Clerk/Treasurer (Luanne)					\$	18,750.00
001.000.000.514.23.10.13	Retirement (Luanne)					\$	1,275.00
001.000.000.514.23.10.14	Benefits (Luanne)					\$	3,865.00
001.000.000.514.23.20.01	Medical (Town)					\$	4,850.00
001.000.000.514.23.20.02	Benefits (Town)					\$	1,860.00
001.000.000.514.23.20.04	Retirement (Town)					\$	2,050.00
001.000.000.514.23.31.00	Office Supplies					\$	1,250.00
001.000.000.514.23.41.00	State Audit					\$	5,200.00
001.000.000.514.23.41.01	Software Support/Prof. Services					\$	3,800.00
001.000.000.514.23.42.00	Communications					\$	5,000.00
001.000.000.514.23.43.01	Travel					\$	300.00
001.000.000.514.23.49.00	Training (Clerk)					\$	600.00
	<b>Total Financial &amp; Administrative</b>					\$	<b>51,255.00</b>
<b>Legal</b>							
001.000.000.515.41.40.00	Attorney Fees					\$	7,000.00
001.000.000.515.41.40.01	Consultant Fees, Planning					\$	20,000.00



**CURRENT EXPENSE EXPENDITURES**

001.000.000.522.20.48.00	SCBA Flow Test/Tank Hydro Test		\$	1,900.00	
001.000.000.522.20.48.01	Pump Test		\$	1,900.00	
001.000.000.522.20.48.02	Hose/Ladder Test		\$	1,900.00	
001.000.000.522.20.49.00	Training		\$	600.00	
001.000.000.522.20.49.01	Kittcom		\$	4,510.00	
001.000.000.522.60.40.00	Apparatus Maintenance		\$	3,000.00	
	<b>Total Fire Control</b>		\$	<b>41,330.00</b>	
	<b>Detention and/or Correction</b>				
001.000.000.523.60.40.00	Prisoner Charges		\$	7,000.00	
001.000.000.523.60.40.01	Prisoner Medical		\$	3,500.00	
	<b>Total Detention and/or Correction</b>		\$	<b>10,500.00</b>	
	<b>Economic Environment</b>				
001.000.000.558.20.51.00	Kittitas County COG		\$	200.00	
001.000.000.558.50.41.00	Building Inspections		\$	10,000.00	
001.000.000.558.60.41.03	GMA Periodic Update Grant, Year 2		\$	32,500.00	
	<b>Total Economic Environment</b>		\$	<b>42,700.00</b>	
	<b>Mental and Physical Health</b>				
001.000.000.562.00.40.00	County Health/EMS Services		\$	3,450.00	
001.000.000.564.00.40.01	Sexual Assault Interview Specialist		\$	275.00	
001.000.000.564.00.51.00	Domestic Violence Legal Advocate		\$	160.00	
001.000.000.566.00.40.00	Alcohol Rehab 2% Monies		\$	175.00	
	<b>Total Mental and Physical Health</b>		\$	<b>4,060.00</b>	
	<b>Culture and Recreation</b>				
001.000.000.572.20.40.00	Library Services		\$	1,000.00	
001.000.000.576.80.31.00	Park Supplies		\$	500.00	
001.000.000.576.80.47.00	Park Electricity		\$	850.00	
001.000.000.576.80.47.01	Internet for Cameras at Park		\$	720.00	
001.000.000.576.80.48.00	Park Maintenance-Mowing, etc		\$	1,500.00	
001.000.000.576.80.48.00	Tree Limb Removal		\$	5,000.00	
	<b>Total Culture and Recreation</b>		\$	<b>9,570.00</b>	

**CURRENT EXPENSE EXPENDITURES**

<b>Other Financing Sources</b>							
001.000.000.589.00.00.00		Contingency				\$ 28,055.00	
	<b>Total Other Financing Sources</b>					\$ 28,055.00	
	<b>Total Expenditures</b>					\$ 367,365.00	
	<b>Grand Total Current Expense</b>					\$ 1,476,368.29	



## STREET EXPENDITURES

Street							
101.000.000.508.51.00.00	Ending Cash						\$ 225,000.00
101.000.000.508.51.00.01	Street Investment						\$ 200,000.00
101.000.000.508.51.00.02	Street Equip. Investment						\$ 70,000.00
101.000.000.508.51.00.03	Street Repair						\$ 25,000.00
101.000.000.508.51.00.04	Street Payroll						\$ 30,000.00
	<b>Total Ending Fund Balance</b>						<b>\$ 550,000.00</b>
<b>Transportation</b>							
101.000.000.542.30.10.02	Labor						\$ 3,000.00
101.000.000.542.30.10.03	Benefits (Labor)						\$ 75.00
101.000.000.542.30.10.06	Superintendent (Matt)						\$ 12,500.00
101.000.000.542.30.10.07	Benefits (Matt)						\$ 2,580.00
101.000.000.542.30.10.08	Retirement (Matt)						\$ 850.00
101.000.000.542.30.20.01	Retirement (Town)						\$ 1,250.00
101.000.000.542.30.20.03	Medical Insurance						\$ 2,200.00
101.000.000.542.30.20.05	Benefits (Town)						\$ 1,250.00
101.000.000.542.30.32.00	Motor Fuels						\$ 1,500.00
101.000.000.542.30.33.00	Shop						\$ 350.00
101.000.000.542.30.41.00	Attorney Services						\$ 500.00
101.000.000.542.30.41.01	Engineering Services						\$ 2,200.00
101.000.000.542.30.46.00	Insurance						\$ 4,750.00
101.000.000.542.30.48.00	General Maintenance						\$ 25,000.00
101.000.000.542.30.48.00	Tree Limb Removal						\$ 2,500.00
101.000.000.542.63.47.00	Street Lighting						\$ 7,000.00
101.000.000.542.64.48.00	Traffic Control Devices						\$ 300.00
101.000.000.542.67.48.00	Street Cleaning/Weed Control						\$ 100.00
	<b>Total Transportation</b>						<b>\$ 67,905.00</b>
<b>Other Financing Sources</b>							
101.000.000.589.00.00	Contingency						\$ 36,570.00
	<b>Total Other Financing Sources</b>						<b>\$ 36,570.00</b>
	<b>Total Expenditures</b>						<b>\$ 104,475.00</b>
	<b>Grand Total Street</b>						<b>\$ 654,475.00</b>



## WATER EXPENDITURES

<b>Water</b>							
401.000.000.508.51.00.00	Ending Cash					\$ 352,000.00	
401.000.000.508.51.00.01	Water Investment					\$ 525,000.00	
401.000.000.508.41.00.00	Water Reserve Investment					\$ 72,150.00	
401.000.000.508.51.00.02	Water Payroll					\$ 20,000.00	
	<b>Total Ending Fund Balance</b>					<b>\$ 969,150.00</b>	
<b>Water Utilities</b>							
401.000.000.534.10.44.00	Transfer Water Tax to CE Fund					\$ 27,300.00	
	<b>Total Water Utilities</b>					<b>\$ 27,300.00</b>	
<b>Salaries and Benefits</b>							
401.000.000.534.80.10.02	Labor					\$ 1,000.00	
401.000.000.534.80.10.03	Clerk (Temp)					\$ 750.00	
401.000.000.534.80.10.06	Benefits (Temp Clerk)					\$ 25.00	
401.000.000.534.80.10.09	Benefits (Labor)					\$ 50.00	
401.000.000.534.80.10.11	Clerk/Treasurer (Luanne)					\$ 18,750.00	
401.000.000.534.80.10.12	Retirement (Clerk Luanne)					\$ 1,275.00	
401.000.000.534.80.10.13	Benefits (Clerk Luanne)					\$ 3,865.00	
401.000.000.534.80.10.14	Superintendent (Matt)					\$ 28,785.00	
401.000.000.534.80.10.15	Benefits (Matt)					\$ 6,500.00	
401.000.000.534.80.10.16	Retirement (Matt)					\$ 2,000.00	
401.000.000.534.80.20.00	Benefits (Town)					\$ 5,650.00	
401.000.000.534.80.20.01	Medical Insurance					\$ 10,200.00	
401.000.000.534.80.20.02	Retirement (Town)					\$ 5,000.00	
	<b>Total Salaries and Benefits</b>					<b>\$ 83,850.00</b>	
<b>Operations-General</b>							
401.000.000.534.80.31.00	Office Supplies					\$ 2,550.00	
401.000.000.534.80.31.01	Chemicals					\$ 1,000.00	
401.000.000.534.80.31.02	Shop					\$ 500.00	
401.000.000.534.80.32.00	Fuels, Oils, Etc					\$ 1,700.00	
401.000.000.534.80.33.00	Water Production Costs					\$ 124,800.00	
401.000.000.534.80.41.01	Attorney Services					\$ 2,500.00	
401.000.000.534.80.41.02	Engineering Services					\$ 2,500.00	

**WATER EXPENDITURES**

401.000.000.534.80.41.03	Engineering/Comp Water Plan		\$	3,500.00	
401.534.80.41.04	State Audit		\$	5,200.00	
401.000.000.534.80.41.05	Utillity Software Support		\$	7,000.00	
401.000.000.534.80.41.08	Water Main Replacement Engineering		\$	100,000.00	
401.000.000.534.80.44.00	Excise Tax		\$	24,000.00	
401.000.000.534.80.46.00	Insurance		\$	7,975.00	
401.000.000.534.80.47.01	Electricity, Water Chlorinator		\$	600.00	
401.000.000.534.80.47.02	Electricity, Dunn. Road Well		\$	1,300.00	
401.000.000.534.80.47.05	Electricity, Garfield Well		\$	6,500.00	
401.000.000.534.80.48.00	Repairs & Maintenance		\$	30,000.00	
401.000.000.534.80.48.01	Water Analysis Fees		\$	2,200.00	
401.000.000.534.80.49.00	Water Training		\$	1,000.00	
401.000.000.534.80.49.02	Filing Fees for Water Liens		\$	350.00	
401.000.000.534.90.49.01	Miscellaneous Expense		\$	2,500.00	
	<b>Total Operations-General</b>		\$	<b>327,675.00</b>	
	<b>Other Expenditures</b>				
401.000.000.589.00.00.00	Contingency		\$	12,587.00	
	<b>Total Other Expenditures</b>		\$	<b>12,587.00</b>	
	<b>Transfers Out</b>				
401.000.000.597.55.00.04	USDA Debt Service		\$	66,688.00	
401.000.000.597.55.00.05	WA State Public Works Board		\$	20,000.00	
	<b>Total Transfers Out</b>		\$	<b>86,688.00</b>	
	<b>Total Expenditures</b>		\$	<b>538,100.00</b>	
		<b>Grand Total Water</b>	\$	<b>1,507,250.00</b>	



## SEWER EXPENDITURES

Sewer							
415.000.000.508.41.00.00		Sewer Reserve Investment				\$	46,800.00
415.000.000.508.51.00.00		Ending Cash				\$	250,000.00
415.000.000.508.51.00.01		Sewer Investments				\$	500,000.00
415.000.000.508.51.00.02		Sewer Payroll				\$	20,000.00
		<b>Total Ending Fund Balance</b>				\$	<b>816,800.00</b>
<b>Sewer Utilities</b>							
415.000.000.535.10.44.00		Sewer Tax to CE Fund				\$	16,500.00
		<b>Total Sewer Utilities</b>				\$	<b>16,500.00</b>
<b>Salaries and Benefits</b>							
415.000.000.535.80.10.02		Labor				\$	1,000.00
415.000.000.535.80.10.03		Clerk (temp)				\$	750.00
415.000.000.535.80.10.06		Benefits (Temp Clerk)				\$	25.00
415.000.000.535.80.10.09		Benefits (Labor)				\$	50.00
415.000.000.535.80.10.11		Clerk (Luanne)				\$	18,750.00
415.000.000.535.80.10.12		Retirement (Clerk Luanne)				\$	1,275.00
415.000.000.535.80.10.13		Benefits (Clerk Luanne)				\$	3,865.00
415.000.000.535.80.10.14		Superintendent (Matt)				\$	28,785.00
415.000.000.535.80.10.15		Benefits (Matt)				\$	6,500.00
415.000.000.535.80.10.16		Retirement (Matt)				\$	2,000.00
415.000.000.535.80.20.00		Benefits (Town)				\$	5,650.00
415.000.000.535.80.20.01		Medical Insurance				\$	10,200.00
415.000.000.535.80.20.02		Retirement (Town)				\$	5,000.00
		<b>Total Salaries and Benefits</b>				\$	<b>83,850.00</b>
<b>Operations-General</b>							
415.000.000.535.80.31.00		Office Supplies				\$	2,550.00
415.000.000.535.80.31.01		Chemicals				\$	200.00
415.000.000.535.80.31.02		Shop				\$	500.00
415.000.000.535.80.32.00		Fuels, Oils, Etc				\$	1,700.00
415.000.000.535.80.41.01		Attorney Services				\$	2,500.00
415.000.000.535.80.41.02		Engineering Services				\$	2,500.00
415.000.000.535.80.41.04		State Audit				\$	5,200.00
415.000.000.535.80.41.05		Utility Software Support				\$	3,800.00





**CAPITAL IMPROVEMENT REVENUES**

<b>Capital Improvement</b>							
301.000.000.308.31.00.00	Beginning Cash					\$ 6,000.00	
301.000.000.308.31.00.01	Beginning Investment					\$ 43,500.00	
	<b>Total Beginning Fund Balance</b>					\$ 49,500.00	
<b>Taxes</b>							
301.000.000.318.34.00.00	Real Estate Excise Tax					\$ 8,000.00	
	<b>Total Taxes</b>					\$ 8,000.00	
<b>Miscellaneous Revenues</b>							
301.000.000.361.11.00.00	Interest Earnings					\$ 1,500.00	
	<b>Total Miscellaneous Revenue</b>					\$ 1,500.00	
	<b>Total Revenue</b>					\$ 9,500.00	
	<b>Grand Total Capital Improvement</b>					\$ 59,000.00	
<b>CAPITAL IMPROVEMENT EXPENDITURES</b>							
<b>Capital Improvement</b>							
301.000.000.508.31.00.00	Ending Cash					\$ 6,000.00	
301.000.000.508.31.00.01	Ending Investment					\$ 43,500.00	
	<b>Grand Total Capital Improvement</b>					\$ 49,500.00	



**BOND FUND REVENUES**

<b>Bond Fund</b>							
411.000.000.308.31.00.00		Beginning Investment				\$ 66,688.00	
411.000.000.308.31.00.01		Beginning Cash				\$ -	
		<b>Total Beginning Fund Balance</b>				<b>\$ 66,688.00</b>	
		<b>Total Revenue</b>				<b>\$ 66,688.00</b>	
		<b>Grand Total Bond Fund</b>				<b>\$ 66,688.00</b>	

**BOND FUND EXPENDITURES**

<b>Bond Fund</b>							
411.000.000.508.31.00.00		Ending Investment				\$ 66,688.00	
410.000.000.508.31.00.01		Ending Cash				\$ -	
		<b>Total Ending Fund Balance</b>				<b>\$ 66,688.00</b>	
		<b>Total Expenditure</b>				<b>\$ 66,688.00</b>	
		<b>Grand Total Bond Fund</b>				<b>\$ 66,688.00</b>	

**ORDINANCE NO. 663**

**An Ordinance Adopting a 2026 Salary Schedule for the employees of the Town of South Cle Elum.**

**WHEREAS, the Budget for 2026 has provided a 2.8% COLA pay increase for Town Employees.**

**NOW THEREFORE, BE IT ORDAINED by the council of the Town of South Cle Elum that the following salary schedule for 2026 be adopted.**

**Public Works Superintendent                      \$6,916.94 monthly**

**Clerk/Treasurer                                      \$4,986.90 monthly**

**Upon completion of designated years of service, employees shall in addition receive longevity pay as described below:**

<b>Years of Service Completed</b>	<b>Percentage of Salary</b>
5 years	1.00%
10 years	2.00%
15 years	3.00%
20 years	4.00%

**The Town Clerk/Treasurer is hereby authorized and directed to adopt said schedule as part of the 2026 Town Budget.**

**PASSED BY THE TOWN COUNCIL AND APPROVED BY THE MAYOR THIS 18th day of November, 2025 AT A REGULAR MEETING.**

\_\_\_\_\_  
**James L. DeVere, Mayor**

**, ATTEST:**

\_\_\_\_\_  
**Luanne Osiadacz, Town Clerk**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**Jeff Slothower, Town Attorney**

## BUDGET ORDINANCE NO. 664

An ordinance adopting the budget for the Town of South Cle Elum, Washington, for the fiscal year ending December 31, 2026.

WHEREAS, the mayor of the Town of South Cle Elum, Washington completed and placed on file with the town clerk a proposed budget and estimate of the amount of the moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of said town for the fiscal year ending December 31, 2026, and a notice was published that the council of said town would meet on the 18th day of November, 2025 at the hour of 7:00 p.m., at the council chambers in the town hall of said town for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said town an opportunity to be heard upon said budget; and

WHEREAS, the said Town Council did meet at said time and place and did then consider the matter of said proposed budget; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the Town of South Cle Elum for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of said city for said year and being sufficient to meet the various needs of said city during said period.

NOW, THEREFORE, the Town Council of the Town of South Cle Elum do ordain as follows:

**Section 1.** The budget for the Town of South Cle Elum, Washington, for the year 2026 is hereby adopted at the fund level in its final form and content as set forth in the document entitled Town of South Cle Elum Budget for 2026, three copies of which are on file in the Office of the Clerk.

**Section 2.** Estimated resources for each separate fund of the Town of South Cle Elum, and aggregate expenditures for all such funds for the year 2026 are set forth in a summary form below and are hereby appropriated for expenditure at the fund level during the year 2026 as set forth in the Town of South Cle Elum Budget for 2026.

<u>Governmental Funds</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Appropriations</u>	<u>Ending Balance</u>
Current Expense	\$1,476,368	\$367,365	\$367,365	\$1,476,368
Street	\$ 654,475	\$104,475	\$104,475	\$ 654,475
Tourist Support	\$ 55,000	\$ 4,000	\$ -0-	\$ 59,000
Capital Improvement	\$ 49,500	\$ 8,000	\$ -0-	\$ 57,500
 <u>Proprietary Fund</u>				
Water Utility Fund	\$1,507,250	\$538,100	\$538,100	\$1,507,250
Sewer Utility Fund	\$1,143,800	\$327,000	\$327,000	\$1,143,800
Debt Service Fund (Water)	\$ 0	\$ 86,688	\$ 86,688	\$ 0
Bond Reserve Fund (Water)	\$ 66,688	\$ 0	\$ 0	\$ 66,688
<b>TOTAL ALL FUNDS</b>	<b>\$4,953,081</b>	<b>\$1,435,628</b>	<b>\$1,423,628</b>	<b>\$4,965,081</b>

**Section 3.** The town clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditor's Office and to the Association of Washington Cities.

**Section 4.** This ordinance shall be in force and take effect five (5) days after its publication according to law.

Passed by the council and approved by the mayor this 18th day of November 2025.

Signed: \_\_\_\_\_  
James L. DeVere, Mayor

Attest: \_\_\_\_\_  
Luanne Osiadacz, Town Clerk/Treasurer

Approved as to Form:

\_\_\_\_\_  
Jeff Slothower, Town Attorney