

CITY OF RAINIER
 CASH ON HAND/GENERAL LEDGER RECONCILIATION REPORT
 CHECKING ACCOUNTS AND LOCAL GOVERNMENT POOL ACCOUNT
 2/1/2024-2/29/2024

ACCOUNT REGISTER SUMMARY	CKS/DEBITS	DEP/CREDITS	
Ending Balance	377,855.24		
New Ending Balance	<u>377,855.24</u>	0.00	0.00
			<u>377,855.24</u>

BANK STATEMENT SUMMARY	CKS/DEBITS	DEP/CREDITS		
Ending Balance SHCU 760072-1	34,369.13			
Ending Balance SHCU 760072-2	503,528.54			
Deposits not Shown on Statement		1,800.08		
Outstanding Cks and Other Debits	138,918.61			
PERS Outstanding	22,923.90			
PERS Adjustment				
Ending Balance	<u>537,897.67</u>	161,842.51	1,800.08	
				<u>377,855.24</u>
				0.00

LGIP STATEMENT SUMMARY				
Beginning Balance	6,562,490.05			
Deposits			\$ 14,692.56	
Withdrawals		350,000.00		
Interest			26,288.43	
S/C				
Ending Balance	<u>6,562,490.05</u>	350,000.00	40,980.99	
				<u>6,253,471.04</u>

TOTAL CASH 6,631,326.28

GENERAL LEDGER RECONCILIATION
 2/1/2024-2/29/2024

Fund	02/01/24		02/29/24		Liabilities	Ending Balance
	Beginning Balance	Total Revenue	Total Expense			
10 General	3,835,029.26	526,506.68	1,105,837.83			3,255,698.11
20 Debt	14,912.62	676,707.14	327,524.00			364,095.76
30 Sewer	211,793.09	88,219.21	176,068.18			123,944.12
40 Water	215,357.73	83,983.90	59,941.90			239,399.73
50 Timber	1,599,059.21	0.00	266.47			1,598,792.74
60 Street	66,005.88	13,142.44	12,828.84			66,319.48
65	0.00	0.00	0.00			0.00
70	0.00	0.00	0.00			0.00
81 Special Projects	271,725.02	0.00	35,601.70			236,123.32
83 Sewer Capital	355,882.51	0.00	26,902.79			328,979.72
84 Water Capital	311,216.81	0.00	0.00			311,216.81
85 Transportation Capital	29,408.54	0.00	0.00			29,408.54
90 Library Trust	77,295.84	52.11	0.00			77,347.95
						0.00
General Ledger Total	<u>6,987,686.51</u>					<u>6,631,326.28</u>
						0.00

Completed by: _____ Date: _____ Approved by: _____ Date: _____

CITY OF RAINIER
 CASH ON HAND/GENERAL LEDGER RECONCILIATION REPORT
 CHECKING ACCOUNTS AND LOCAL GOVERNMENT POOL ACCOUNT
 3/1/2024-3/31/2024

ACCOUNT REGISTER SUMMARY	CKS/DEBITS	DEP/CREDITS	
Ending Balance	430,494.25		
New Ending Balance	<u>430,494.25</u>	0.00	0.00
			<u>430,494.25</u>

BANK STATEMENT SUMMARY	CKS/DEBITS	DEP/CREDITS		
Ending Balance SHCU 760072-1	34,370.59			
Ending Balance SHCU 760072-2	551,539.08			
Deposits not Shown on Statement		6,129.00		
Outstanding Cks and Other Debits	137,723.49			
PERS Outstanding	23,820.93			
PERS Adjustment				
Ending Balance	<u>585,909.67</u>	161,544.42	6,129.00	
				<u>430,494.25</u>

LGIP STATEMENT SUMMARY				
Beginning Balance	6,253,471.04			
Deposits		\$	21,235.79	
Withdrawals		225,000.00		
Interest			27,118.79	
S/C		0.05		
Ending Balance	<u>6,253,471.04</u>	225,000.05	48,354.58	
				<u>6,076,825.57</u>

TOTAL CASH 6,507,319.82

GENERAL LEDGER RECONCILIATION
 3/1/2024-3/31/2024

	03/01/24	Total	Total	03/31/24	
Fund	Beginning Balance	Revenue	Expense	Ending Balance	Liabilities
10 General	3,255,698.11	388,215.74	408,541.13	3,235,372.72	
20 Debt	364,095.76	0.00	0.00	364,095.76	
30 Sewer	123,944.12	52,768.47	86,142.67	90,569.92	
40 Water	239,399.73	70,227.64	64,066.69	245,560.68	
50 Timber	1,598,792.74	0.00	4,660.07	1,594,132.67	
60 Street	66,319.48	11,163.22	19,867.72	57,614.98	
65	0.00	0.00	0.00	0.00	
70	0.00	0.00	0.00	0.00	
81 Special Projects	236,123.32	0.00	1,429.87	234,693.45	
83 Sewer Capital	328,979.72	0.00	58,842.31	270,137.41	
84 Water Capital	311,216.81	2,883.18	5,766.36	308,333.63	
85 Transportation Capital	29,408.54	0.00	0.00	29,408.54	
90 Library Trust	77,347.95	52.11	0.00	77,400.06	
				0.00	
General Ledger Total	<u>6,631,326.28</u>			<u>6,507,319.82</u>	0.00

Completed by: _____ Date: _____ Approved by: _____ Date: _____

City of Rainier
 2023/2025 Budget Year
 3/31/2024

Income/Expense

Budget Compared to Actual-Major Funds

	2023/2025	3/31/2024	3/31/2024
	Budget	YTD Actual	YTD % Variance
General Fund			
*Revenue	3,686,050	1,907,662	51.75%
**Expenditures	3,135,759	1,040,818	33.19%
Sewer Fund			
*Revenue	1,940,700	637,217	32.83%
Expenditures	2,217,829	837,250	37.75%
Water Fund			
*Revenue	1,816,000	699,073	38.50%
Expenditures	1,997,618	605,993	30.34%
Timber Fund			
*Revenue	400,000	0	0.00%
Expenditures	442,063	35,761	8.09%
Street Fund			
*Revenue	518,300	118,337	22.83%
Expenditures	588,936	138,600	23.53%
Special Projects Fund			
*Revenue	659,099.00	0	0.00%
Expenditures	858,015.00	77,591	9.04%
Sewer Capital Fund			
*Revenue	1,116,630.00	19,144	0.00%
Expenditures	1,448,990	773,742	53.40%
Water Capital Fund			
*Revenue	610,800	1,840	0.00%
Expenditures	1,008,766	110,902	0.00%
Transportation Capital Fund			
*Revenue	370,000	0	0.00%
Expenditures	586,947	442,695	75.42%

*Excludes Beginning Balance

**Excludes Transfers

City of Rainier
 2023/2025 Budget Year
 2/29/2024

Income/Expense

Budget Compared to Actual-Major Funds

	2023/2025	2/29/2024	2/29/2024
	Budget	YTD Actual	YTD % Variance
General Fund			
*Revenue	3,686,050	1,823,245	49.46%
**Expenditures	3,135,759	935,318	29.83%
Sewer Fund			
*Revenue	1,940,700	584,482	30.12%
Expenditures	2,217,829	751,141	33.87%
Water Fund			
*Revenue	1,816,000	634,832	34.96%
Expenditures	1,997,618	547,913	27.43%
Timber Fund			
*Revenue	400,000	0	0.00%
Expenditures	442,063	31,101	7.04%
Street Fund			
*Revenue	518,300	107,174	20.68%
Expenditures	588,936	118,732	20.16%
Special Projects Fund			
*Revenue	659,099.00	0	0.00%
Expenditures	858,015.00	76,162	8.88%
Sewer Capital Fund			
*Revenue	1,116,630.00	19,144	0.00%
Expenditures	1,448,990	714,899	49.34%
Water Capital Fund			
*Revenue	610,800	1,840	0.00%
Expenditures	1,008,766	108,019	0.00%
Transportation Capital Fund			
*Revenue	370,000	0	0.00%
Expenditures	586,947	442,695	75.42%

*Excludes Beginning Balance

**Excludes Transfers

City of Rainier
 2023/2025 Budget Year
 2/29/2024
 Budget Compared to Actual-Major Funds
 Budget Variance by Appropriation

	2023-2025	2/29/2024	2/29/2024
	Budget	YTD Actual	YTD % Variance
General Fund			
*Revenue	3,686,050	1,823,245	49.46%
Expenditures			
10 **General Government	199,845	159,102	79.61%
20 City Building Maintenance	35,000	8,108	23.17%
30 Land Use & Development	67,351	22,295	33.10%
50 Library	156,422	46,589	29.78%
60 Attorney	20,000	5,205	26.03%
70 Finance & Administration	121,924	28,001	22.97%
80 Municipal Court	138,790	45,074	32.48%
90 Public Properties	324,823	95,925	29.53%
100 Police Department	2,071,604	525,017	25.34%
Sewer Fund			
*Revenue	1,940,700	584,482	30.12%
Expenditures			
Personnel Services	992,316	309,606	31.20%
Material & Services	602,245	233,052	38.70%
Capital Outlay	0	0	0.00%
Transfers	416,400	208,483	50.07%
Contingencies	206,868	0	0.00%
Water Fund			
*Revenue	1,816,000	634,832	34.96%
Expenditures			
Personnel Services	1,067,944	333,551	31.23%
Material & Services	470,295	145,026	30.84%
Capital Outlay	0	0	0.00%
Transfers	238,800	69,336	29.04%
Contingencies	220,579	0	0.00%
Timber Fund			
*Revenue	400,000	0	0.00%
Expenditures			
Material & Services	209,745	31,101	14.83%
Capital Outlay	0	0	0.00%
Contingencies	36,000	0	0.00%
Propery Purchase Reserve	196,318	0	0.00%
Street Fund			
*Revenue	518,300	107,174	20.68%
Expenditures			
Personnel Services	139,091	49,676	35.71%
Material & Services	279,845	69,056	24.68%
Capital Outlay	0	0	0.00%
Contingencies	70,000	0	0.00%
Transfers	100,000	0	0.00%
Special Projects Fund			
*Revenue	659,099.00	0	0.00%
Expenditures			
Capital Outlay	858,015	76,162	8.88%
Sewer Capital Fund			
*Revenue	1,116,630	19,144	1.71%
Expenditures			
Capital Outlay	1,448,990	714,899	49.34%
Water Capital Fund			
*Revenue	610,800	1,840	0.30%
Expenditures			
Capital Outlay	1,008,766	108,019	10.71%
Transportation Capital Fund			
*Revenue	370,000	0	0.00%
Expenditures			
Capital Outlay	586,947	442,695	75.42%

*Excludes Beginning Balance

**Excludes Transfers

City of Rainier
 2023/2025 Budget Year
 3/31/2024
 Budget Compared to Actual-Major Funds
 Budget Variance by Appropriation

	2023-2025	3/31/2024	3/31/2024
	Budget	YTD Actual	YTD % Variance
General Fund			
*Revenue	3,686,050	1,907,662	51.75%
Expenditures			
10 **General Government	199,845	160,910	80.52%
20 City Building Maintenance	35,000	8,904	25.44%
30 Land Use & Development	67,351	24,990	37.10%
50 Library	156,422	52,449	33.53%
60 Attorney	20,000	6,195	30.98%
70 Finance & Administration	121,924	36,047	29.57%
80 Municipal Court	138,790	50,469	36.36%
90 Public Properties	324,823	105,121	32.36%
100 Police Department	2,071,604	595,734	28.76%
	2023-2025	3/31/2024	3/31/2024
	Budget	YTD Actual	YTD % Variance
Sewer Fund			
*Revenue	1,940,700	637,217	32.83%
Expenditures			
Personnel Services	992,316	346,362	34.90%
Material & Services	602,245	272,406	45.23%
Capital Outlay	0	10,000	0.00%
Transfers	416,400	208,483	50.07%
Contingencies	206,868	0	0.00%
	2023-2025	3/31/2024	3/31/2024
	Budget	YTD Actual	YTD % Variance
Water Fund			
*Revenue	1,816,000	699,073	38.50%
Expenditures			
Personnel Services	1,067,944	373,230	34.95%
Material & Services	470,295	163,427	34.75%
Capital Outlay	0	0	0.00%
Transfers	238,800	69,336	29.04%
Contingencies	220,579	0	0.00%
	2023-2025	3/31/2024	3/31/2024
	Budget	YTD Actual	YTD % Variance
Timber Fund			
*Revenue	400,000	0	0.00%
Expenditures			
Material & Services	209,745	35,761	17.05%
Capital Outlay	0	0	0.00%
Contingencies	36,000	0	0.00%
Propery Purchase Reserve	196,318	0	0.00%
	2023-2025	3/31/2024	3/31/2024
	Budget	YTD Actual	YTD % Variance
Street Fund			
*Revenue	518,300	118,337	22.83%
Expenditures			
Personnel Services	139,091	56,704	40.77%
Material & Services	279,845	81,896	29.26%
Capital Outlay	0	0	0.00%
Contingencies	70,000	0	0.00%
Transfers	100,000	0	0.00%
	2023-2025	3/31/2024	3/31/2024
	Budget	YTD Actual	YTD % Variance
Special Projects Fund			
*Revenue	659,099.00	0	0.00%
Expenditures			
Capital Outlay	858,015	77,591	9.04%
	2023-2025	3/31/2024	3/31/2024
	Budget	YTD Actual	YTD % Variance
Sewer Capital Fund			
*Revenue	1,116,630	19,144	1.71%
Expenditures			
Capital Outlay	1,448,990	773,742	53.40%
	2023-2025	3/31/2024	3/31/2024
	Budget	YTD Actual	YTD % Variance
Water Capital Fund			
*Revenue	610,800	1,840	0.30%
Expenditures			
Capital Outlay	1,008,766	110,902	10.99%
	2023-2025	3/31/2024	3/31/2024
	Budget	YTD Actual	YTD % Variance
Transportation Capital Fund			
*Revenue	370,000	0	0.00%
Expenditures			
Capital Outlay	586,947	442,695	75.42%

*Excludes Beginning Balance

**Excludes Transfers

**City of Rainier
City Council Meeting
April 1, 2024
6 p.m.
Rainier City Hall**

Mayor Jerry Cole called the council meeting to order at 6:02 p.m.

Council Present: Connie Budge, Scott Cooper, Robert duPlessis, Jeremy Howell, Mike Kreger, Paul Langner and Denise Watson

Council Absent: None

City Attorney Present: No

City Staff Present: W. Scott Jorgensen, City Administrator; Sarah Blodgett, City Recorder; Gregg Griffith, Police Chief; Russ Reigel, Public Works Director

Flag Salute

Mayor's Address: Rainier Junior and Senior high honor society students and History Club members and volunteers were presented with awards for their efforts.

Additions/Deletions from the Agenda: City Administrator W. Scott Jorgensen said he wanted to add emergency sewer line repair under new business and also requested that audit report presentation be deleted, as it has been rescheduled for the May meeting. Councilor Scott Cooper moved to add emergency sewer line repair to the agenda. That motion was seconded by Council President Mike Kreger and adopted unanimously. Cooper moved to add senior center expansion to the agenda under unfinished business. That motion was seconded by Kreger and adopted unanimously. Councilor Connie Budge asked to add council work session on the public works department to the agenda under new business. That motion was seconded by Councilor Paul Langner and adopted unanimously.

Visitor Comments: There were no visitor comments at this time.

Approval of the Consent Agenda

Consider Approval of the March 4, 2024 Regular Council Meeting Minutes, March 18 Council Goal Setting Meeting Minutes and Financial Statements—Kreger moved to approve the consent agenda. That motion was seconded by Cooper and adopted unanimously.

6. New Business

a. Park Use Request for Summer Concert Series—Tina Curry from E2C Corporation said that the city is interested in community related activities and wants to utilize the park and the river for them. Her company has a history of event production. Her proposal is for River Time in Rainier. It will have free music and performers at the park on Wednesdays from June through August. The company will cover the costs. The City will provide an area for the stage. She will need help with garbage pickup, a building to store the stage and sound equipment. Mayor Jerry Cole said he and Jorgensen met with Curry to discuss all of this. Curry said her company follows Oregon Liquor Control regulations and has monitors at

the entrances providing oversight and checking coolers for alcohol. The beer garden will have fencing around it. Cole said the stage would be set up near the volleyball court and that there would be no concert the week of Rainier Days. Cooper moved to allow River Time at the city park. That motion was seconded by Kreger. Councilor Jeremy Howell asked about security. Curry said the company can hire an event security officer to have a presence. Police Chief Gregg Griffith said it should be fine as long as there is no overserving of alcohol. Cole said he trusts that the beer garden will be run responsibly. The motion passed on a 6-1 vote, with Howell opposed.

b. Audit Report Presentation—This item will be placed on the May 6 council meeting agenda.

c. Renewal of SL Environmental Consulting LLC Contract for Water and Wastewater Services—Jorgensen said the contract allows for three-month renewals and that is what has been requested. Councilor Robert duPlessis moved to approve a three-month renewal to the contract. That motion was seconded by Kreger and adopted on a 6-1 vote, with Budge opposed.

d. Oregon Government Ethics Commission Statement of Economic Interest Filings—Cole said this agenda item is a reminder to councilors to get their statements filed online.

e. Emergency Sewer Line Repair—Public Works Director Russ Reigel said that the line up to the school district property has a blockage caused by root intrusion. A pump truck was used to do pressure washing to clean and clear the line. There's one section where the pipe has shifted and two have pulled apart. They're going to have to be replaced. The current repair should hold until the end of the school year. Three-fourths of the line has been cleared. He's receiving bids to replace the sections that still need to be fixed. Cole said the school district might own the line. Reigel said there were also issues with the line near the RV business.

f. Senior Center Expansion—Cooper said the center wanted to apply for the grant to fund the expansion and needed a letter of support from the City, which was provided. The grant request was for \$40,000 and the center received a few thousand dollars less than that. The center was awarded the grant and received one bid. Work started on the project. That bid should have been brought to the City to manage the project. The process broke down. The senior center is seeking guidance on how to proceed. Cole said he was surprised at how far along the project was and that \$40,000 seemed like an unrealistic amount of money for getting it done. Cooper verified that the center has spent \$10,000 on the project so far. The bid document states that the City was to handle the permitting. Cole said it should have gone to council. The City is the landlords for the building and the senior center is the tenants. Cooper said the center isn't trying to get money out of the City. But there are no plans or permits in place for the project. Cole said he assumes most contractors wouldn't do work without a permit and reiterated that he has been supportive of the center for years. Budge said this is a learning experience and it can be tidied up. The project can be saved and repaired. There needs to be a plan. Cooper suggested that Reigel and Kreger meet at the center to see what needs to be done. Kreger said there is no footing. What's in place has to be dismantled. Howell said there need to be drawings and bids. Langner suggested that the project be reduced in scope. Maybe the expansion should be a covered area, but without electricity or heat. Cooper said the intent was to have space so multiple events can happen at the center at the same time. The grant funds don't have to be returned, but the center is required to do some reporting on the project. Budge said another round of grant funding may become available. Jorgensen asked if council wanted the senior center expansion added to future agendas under unfinished business. Council agreed by consensus.

g. Work Session on the Public Works Department—Budge said she would still like to do a work session on the public works department. It should include discussions about the state of public facilities, projects, priorities, timelines, wastewater and water certifications and trainings and the budget. Cole said the work session could be held immediately before the next council meeting. Council agreed by consensus that the work session would be held May 6 from 5 to 6 p.m., with REDCO from 6 to 6:30 p.m. and council at 6:30 p.m.

h. Audit—Langner wanted to add a discussion of the audit to the agenda and council agreed by consensus. He said he was unimpressed by the audit report. It's difficult to understand. Budge asked about doing an RFP for auditor services. Jorgensen said he has one prepared and could get it out the following day. Cole said there has been a lack of responsiveness, and that the firm currently used by the City didn't get it done in a timely fashion last year. Cooper moved to direct staff to do the RFP. That motion was seconded by Kreger and adopted unanimously.

7. Unfinished Business

a. Fox Creek Update—Jorgensen said he met with Regional Solutions at City Hall and it was agreed that this project would be a good one for Oregon Solutions to take on. That new agency is looking for projects to do and can provide a project manager. He has been in talks with Oregon Solutions and sent a letter of support for it taking over the project.

b. Wastewater Plant MOU—Jorgensen said he will go over the documents with Reigel.

8. Staff Report—Reigel said the public works staff abated the nuisance at 422 W C Street, painted curbs on A Street, worked to fix a sinkhole on Fox Creek and the sewer line leading up to the school district property. The insides of the park bathrooms are finished and the floors are being done. They have new dividers and locks have been ordered. The bathrooms should be open in a couple of weeks. He's going to be getting a bid for the repair to Richards Road and is asking staff about their certifications and the classes they plan on taking. For the city hall improvements, he's receiving bids for the roof and the windows. Budge asked about the damaged dock. Reigel said it has been removed. Griffith said that oral boards for new officer candidates are scheduled to take place soon. Jorgensen said he worked with the Department of Land Conservation and Development on the city's flood plain permitting process, attended the library board's writing group, the ribbon cutting ceremony for All About the Brisket, the Columbia County Jail Operating Citizens Advisory Committee meeting, library board meeting and met with county officials to discuss the Pacific Pride project. He participated in the library board's St. Patrick's Day murder mystery and met with U.S. Senator Jeff Merkley's field representative, along with Cole.

9. Council Reports-- Langner said he attended the recent Cowlitz Wahkiakum Council of Governments meeting with Jorgensen. Funds will soon become available that could potentially be used to establish a bus service between Rainier and Longview. Budge said the Area Agency on Aging is working on a plan for disaster relief and conducting a survey on how to reach seniors to determine what their needs are. Cooper said he spoke with the mayor about Cathlamet about how that city was able to provide wi-fi to its residents and businesses. duPlessis said he met with Reigel and will be doing so regularly.

10. City Calendar/Announcements

Cole adjourned the meeting at 8:03 p.m. The council entered into executive session at 8:10 p.m. under 192.660 (2)(e) to conduct deliberations with persons designated by the governing body to negotiate real property transactions. The executive session adjourned at 8:30 p.m.

Cole called the council meeting back into session at 8:31 p.m.

12. New Business

e. Authorize City Forester to Purchase Property—Kreger moved to authorize the mayor to act as the signer for a property purchase. That motion was seconded by Cooper and adopted unanimously.

Cole adjourned the meeting at 8:32 p.m.

Mayor Jerry Cole

W. Scott Jorgensen, City Administrator

Accounts Payable

Checks by Date - Summary by Check Date

User: Elisha
 Printed: 4/4/2024 10:27 AM



Check No	Vendor No	Vendor Name	Check Date	Check Amount
13240	241	Carrot-Top Industries	02/14/2024	697.86
13241	673	Cintas Corporation	02/14/2024	336.84
13242	3490	City Fire Protection & Alarm	02/14/2024	393.00
13243	3094	Clatskanie Rifle Club	02/14/2024	30.00
13244	097	Columbia County Treasurer	02/14/2024	63.00
13245	3669	Comcast Business	02/14/2024	434.50
13246	2198	Copies Today	02/14/2024	108.20
13247	3514	Core & Main LP	02/14/2024	712.46
13248	3574	Correct Equipment, Inc.	02/14/2024	1,995.00
13249	2167	Country Media Inc.	02/14/2024	153.45
13250	094	Cowlitz Wahkiakum Government	02/14/2024	826.68
13251	008	Daily News	02/14/2024	30.99
13252	3831	First Citizens Bank & Trust Co. (CiT)	02/14/2024	125.00
13253	053	Grainger	02/14/2024	32.86
13254	3024	H.D. Fowler Company	02/14/2024	687.30
13255	581	Home Depot Credit Services	02/14/2024	871.54
13256	3633	LAS Truck Repair LLC	02/14/2024	1,528.25
13257	049	Mallory Company	02/14/2024	341.89
13258	3021	Marlin Business Bank	02/14/2024	184.60
13259	3644	More Power Computers, Inc.	02/14/2024	2,286.37
13260	3817	ODP Business Solutions	02/14/2024	21.99
13261	996	Oregon Department of Revenue	02/14/2024	298.69
13262	091	Oregon DEQ	02/14/2024	235,337.00
13263	091	Oregon DEQ	02/14/2024	92,187.00
13264	091	Oregon DEQ	02/14/2024	6,310.00
13265	2244	O'Reilly Auto Parts	02/14/2024	337.43
13266	3408	Pape Machinery	02/14/2024	745.32
13267	2325	Cynthia L. Phillips	02/14/2024	400.00
13268	027	Platt Electric Supply, Inc	02/14/2024	352.38
13269	605	Points S Tire Factory	02/14/2024	852.07
13270	152	Purchase Power	02/14/2024	1,111.06
13271	029	Quill Corporation	02/14/2024	158.81
13272	096	Rainier Police Department	02/14/2024	124.00
13273	3664	SAIF	02/14/2024	2,323.92
13274	069	Sierra Springs	02/14/2024	103.99
13275	3835	Solutions YES LLC	02/14/2024	36.62
13276	132	SBRK Finance Holdings Inc. Springbrook (02/14/2024	151.00
13277	022	Stephen D. Petersen, LLC	02/14/2024	1,040.00
13278	2126	Sunset Auto Parts, Inc.	02/14/2024	228.79
13279	1054	The Automation Group, Inc.	02/14/2024	1,470.07
13280	3829	Alexander W, Urling (Skip) Urling	02/14/2024	2,760.25
13281	3512	Verizon	02/14/2024	394.00
13282	UB*00063	CHARLENE WELLS	02/14/2024	136.65
13283	085	Wilco	02/14/2024	205.56
13284	035	Wilcox & Flegel	02/14/2024	734.14
13285	035	Wilcox & Flegel	02/14/2024	205.44
13286	3357	Xylem Water Solutions USA, Inc.	02/14/2024	1,440.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
			Total for 2/14/2024:	361,305.97
13287	244	Clatskanie PUD	02/22/2024	10,481.80
13288	044	Columbia River PUD	02/22/2024	339.54
13289	111	Day Wireless System	02/22/2024	70.33
13290	778	Kenneth Holly	02/22/2024	118.11
13291	3772	Lower Columbia Engineering LLC	02/22/2024	582.50
13292	3881	Majic Works, LLC Servpro of Cedar Mill	02/22/2024	30,558.20
13293	3021	Marlin Business Bank	02/22/2024	164.00
13294	3824	Rian Allen Snider Mirrored Lamp LLC	02/22/2024	5,003.90
13295	3644	More Power Computers, Inc.	02/22/2024	1,359.00
13296	3883	Sterling Technologies, LLC	02/22/2024	1,890.00
13297	3512	Verizon	02/22/2024	213.90
13298	035	Wilcox & Flegel	02/22/2024	238.84
13299	035	Wilcox & Flegel	02/22/2024	241.58
			Total for 2/22/2024:	51,261.70
13300	066	Airgas USA, LLC	02/28/2024	601.39
13301	3000	ALS Group USA, Corp.	02/28/2024	1,208.00
13302	3823	Alumichem Canada Inc	02/28/2024	8,120.00
13303	520	BCX, Inc.	02/28/2024	143.00
13304	3825	Cache Valley Electric Company	02/28/2024	6,767.02
13305	673	Cintas Corporation	02/28/2024	336.84
13306	879	CNA Surety	02/28/2024	500.00
13307	690	Columbia County	02/28/2024	4,922.44
13308	2152	Columbia Pacific EDD	02/28/2024	250.00
13309	693	Columbia River Carpet Floor Covering, Inc	02/28/2024	2,571.00
13310	3513	Comcast	02/28/2024	860.84
13311	3669	Comcast Business	02/28/2024	434.50
13312	3514	Core & Main LP	02/28/2024	1,639.09
13313	043	Cowlitz Clean Sweep Inc	02/28/2024	1,120.00
13314	057	Cowlitz River Rigging Inc	02/28/2024	82.46
13315	094	Cowlitz Wahkiakum Government	02/28/2024	475.25
13316	3796	Dike Marine Service & Storage LLC	02/28/2024	1,000.00
13317	3870	Groat Bros., Inc.	02/28/2024	3,000.00
13318	3545	InRoads Credit Union	02/28/2024	330.65
13319	3545	InRoads Credit Union	02/28/2024	224.35
13320	3545	InRoads Credit Union	02/28/2024	419.14
13321	031	L.G. Isaacson Co., Inc.	02/28/2024	100.63
13322	182	NW Natural	02/28/2024	211.58
13323	3408	Pape Machinery	02/28/2024	63.80
13324	3322	RDO Equipment (R.D. Offutt Company)	02/28/2024	2,636.01
13325	135	Star Rentals & Sales	02/28/2024	560.00
13326	101	V O Printers, Inc	02/28/2024	337.57
13327	3577	Wasco County Landfill, Inc.	02/28/2024	2,225.14
13328	3357	Xylem Water Solutions USA, Inc.	02/28/2024	23,992.72
			Total for 2/28/2024:	65,133.42
ACH	1123	OR DEPT OF JUSTICE	02/29/2024	627.00
ACH	3832	VEBA	02/29/2024	650.00
ACH	FED TX	EFT Federal tax dep	02/29/2024	10,599.39
ACH	FICA	EFT EE/ER FICA	02/29/2024	12,451.08
ACH	Medicare	EFT EE/ER Medicare	02/29/2024	2,911.92

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	OR ST Tx	EFT Employee Oregon St Tx	02/29/2024	7,084.21
ACH	PERSEE	EFT PERS Employee /Employer Pa	02/29/2024	5,238.20
ACH	PERSER	EFT PERS Employer Paid	02/29/2024	17,683.24
ACH	PERU	EFT PERS Units	02/29/2024	2.48
13329	985	AFLAC	02/29/2024	188.73
13330	077	CIS Trust	02/29/2024	243.31
13331	3618	Office of the Trustee	02/29/2024	550.00
13332	ORSGP	Oregon Savings Growth Plan	02/29/2024	400.00
13333	079	Oregon Teamster Employer Trust	02/29/2024	23,769.62
13334	995	Teamsters Local No. 58	02/29/2024	858.00
Total for 2/29/2024:				83,257.18
Report Total (104 checks):				560,958.27

Accounts Payable

Checks by Date - Summary by Check Date

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Check No	Vendor No	Vendor Name	Check Date	Check Amount
13335	3000	ALS Group USA, Corp.	03/13/2024	455.00
13336	978	Bud Clary Ford Hyundai	03/13/2024	68.67
13337	673	Cintas Corporation	03/13/2024	336.84
13338	097	Columbia County Treasurer	03/13/2024	199.00
13339	044	Columbia River PUD	03/13/2024	306.62
13340	057	Cowlitz River Rigging Inc	03/13/2024	6.48
13341	1119	Feltons' Heating & Cooling, Inc.	03/13/2024	652.80
13342	3870	Groat Bros., Inc.	03/13/2024	3,000.00
13343	222	Hamer Electric, Inc	03/13/2024	2,883.18
13344	581	Home Depot Credit Services	03/13/2024	3,113.18
13345	617	Idexx Distribution Corp.	03/13/2024	450.69
13347	3655	Leeway Engineering Solutions, LLC	03/13/2024	13,591.82
13348	474	Legislative Counsel Committee	03/13/2024	175.00
13349	3644	More Power Computers, Inc.	03/13/2024	2,424.45
13350	3550	NATW	03/13/2024	35.00
13351	3025	Northstar Chemical, Inc.	03/13/2024	954.50
13352	3887	Oregon APWA	03/13/2024	499.00
13353	996	Oregon Department of Revenue	03/13/2024	595.00
13354	UB*00064	MATHIEU AND DESIREE OUELLETTE	03/13/2024	50.00
13355	2112	Peterson	03/13/2024	63.33
13356	3822	Pointe Pest Control -OR LLC	03/13/2024	120.00
13357	382	Postmaster	03/13/2024	389.87
13358	692	Potter Webster Company	03/13/2024	10.52
13359	3888	Public Safety Software LLC/Robert B. Mor	03/13/2024	240.00
13360	029	Quill Corporation	03/13/2024	286.96
13361	096	Rainier Police Department	03/13/2024	434.00
13362	3664	SAIF	03/13/2024	9,993.21
13363	069	Sierra Springs	03/13/2024	69.98
13364	3835	Solutions YES LLC	03/13/2024	51.90
13365	132	SBRK Finance Holdings Inc. Springbrook (03/13/2024	2,000.00
13366	132	SBRK Finance Holdings Inc. Springbrook (03/13/2024	396.00
13367	022	Stephen D. Petersen, LLC	03/13/2024	1,110.00
13368	2126	Sunset Auto Parts, Inc.	03/13/2024	119.08
13369	030	True Value	03/13/2024	321.29
13370	3829	Alexander W, Urling (Skip) Urling	03/13/2024	1,141.75
13371	335	Vancouver Bolt And Supply Inc.	03/13/2024	16.79
13372	3653	West Yost & Associates, Inc.	03/13/2024	6,197.18
13373	035	Wilcox & Flegel	03/13/2024	775.03
13374	035	Wilcox & Flegel	03/13/2024	218.41
Total for 3/13/2024:				53,752.53
13375	3528	Nykolaus Ladage	03/20/2024	150.00
13376	3450	Elizabeth Lawrence	03/20/2024	9,000.00
13377	3889	Don Puckett	03/20/2024	10,000.00
Total for 3/20/2024:				19,150.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
13385	3000	ALS Group USA, Corp.	03/27/2024	220.00
13386	2262	Christina Ishii	03/27/2024	131.25
13387	673	Cintas Corporation	03/27/2024	347.64
13388	244	Clatskanie PUD	03/27/2024	9,721.19
13389	3513	Comcast	03/27/2024	902.73
13390	3669	Comcast Business	03/27/2024	434.50
13391	2198	Copies Today	03/27/2024	490.00
13392	3514	Core & Main LP	03/27/2024	3,928.21
13393	043	Cowlitz Clean Sweep Inc	03/27/2024	912.93
13394	057	Cowlitz River Rigging Inc	03/27/2024	238.02
13395	3890	Duke's Root Control, Inc.	03/27/2024	3,761.80
13396	3831	First Citizens Bank & Trust Co. (CiT)	03/27/2024	125.00
13397	050	Hach Company	03/27/2024	241.40
13398	222	Hamer Electric, Inc	03/27/2024	24,244.79
13399	778	Kenneth Holly	03/27/2024	143.39
13400	3545	InRoads Credit Union	03/27/2024	3,113.85
13401	3545	InRoads Credit Union	03/27/2024	223.83
13402	3545	InRoads Credit Union	03/27/2024	201.41
13403	3115	Jammie's Environmental, Inc.	03/27/2024	8,864.02
13404	3655	Leeway Engineering Solutions, LLC	03/27/2024	8,147.88
13405	3179	Lock Doc	03/27/2024	97.38
13406	3824	Rian Allen Snider Mirrored Lamp LLC	03/27/2024	5,225.00
13407	3644	More Power Computers, Inc.	03/27/2024	65.00
13408	426	NCL of Wisconsin	03/27/2024	454.34
13409	UB*00065	SLOAN & JENNIFER NELSON	03/27/2024	18.01
13410	538	North Coast Electric	03/27/2024	8,797.99
13411	182	NW Natural	03/27/2024	261.00
13412	3186	Pitney Bowes Global Financial Services LL	03/27/2024	143.91
13413	389	Secretary of State	03/27/2024	300.00
13414	132	SBRK Finance Holdings Inc. Springbrook (03/27/2024	22,488.03
13415	188	United Rentals	03/27/2024	1,170.96
13416	458	United States Postal Service	03/27/2024	342.00
13417	3512	Verizon	03/27/2024	213.90
13418	3512	Verizon	03/27/2024	394.00
13419	306	Waite Specialty Machine, Inc.	03/27/2024	162.15
13420	035	Wilcox & Flegel	03/27/2024	252.67
13421	035	Wilcox & Flegel	03/27/2024	194.17
Total for 3/27/2024:				106,974.35
ACH	1123	OR DEPT OF JUSTICE	03/29/2024	627.00
ACH	3832	VEBA	03/29/2024	700.00
ACH	FED TX	EFT Federal tax dep	03/29/2024	10,595.41
ACH	FICA	EFT EE/ER FICA	03/29/2024	12,356.10
ACH	Medicare	EFT EE/ER Medicare	03/29/2024	2,889.72
ACH	OR ST Tx	EFT Employee Oregon St Tx	03/29/2024	6,808.95
ACH	PERSEE	EFT PERS Employee /Employer Pa	03/29/2024	5,419.69
ACH	PERSER	EFT PERS Employer Paid	03/29/2024	18,398.76
ACH	PERU	EFT PERS Units	03/29/2024	2.48
13379	985	AFLAC	03/29/2024	188.73
13380	077	CIS Trust	03/29/2024	259.96
13381	3618	Office of the Trustee	03/29/2024	550.00
13382	ORSGP	Oregon Savings Growth Plan	03/29/2024	400.00
13383	079	Oregon Teamster Employer Trust	03/29/2024	25,467.45
13384	995	Teamsters Local No. 58	03/29/2024	998.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
			Total for 3/29/2024:	85,662.25
			Report Total (94 checks):	265,539.13

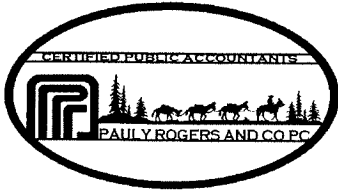
**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

COUNCIL LETTER

FOR THE YEAR ENDED JUNE 30, 2023



**12700 SW 72nd Ave.
Tigard, OR 97223**



PAULY, ROGERS AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
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October 27, 2023

To the City Council
City of Rainier
Columbia County, Oregon

We have audited the basic financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Rainier for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- the modified cash basis of accounting and generally accepted auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the modified cash basis basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Our audit of the basic financial statements does not relieve you or management of your responsibilities. Our engagement letter details our nonaudit services we provide; these services do not constitute an audit under Government Auditing Standards.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the City of Rainier and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City of Rainier or to acts by management or employees acting on behalf of the City of Rainier. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment, except for items noted on Pages 53-54.
3. Management letter – No separate management letter was issued.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the modified cash basis basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the modified cash basis basic financial statements are the Fair Value of the Investments and collectability of property taxes. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

Pauly, Rogers and Co., P.C.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. We identified the following significant risks during our audit: Risk of management override of controls. The risk of management override of controls is addressed by procedures in the general audit programs. Such procedures include assignment of audit staff based on consideration of audit risk, extent of supervision of audit staff, emphasis of the need for professional skepticism, procedures to incorporate an element of unpredictability in the audit from period to period, scrutiny of the selection and application of significant accounting principles, examination of journal entries, review of accounting estimates for bias, evaluation of business rationale for unusual transactions, evaluation of the appropriateness of fraud-related inquiries performed.

Supplementary Information

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Other Information

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 99 – OMNIBUS 2022

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB 100 – ACCOUNTING CHANGES AND ERROR CORRECTIONS – an amendment of GASB 62

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information

presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB 101 – COMPENSATED ABSENCES

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

Best Practices – Not Significant Deficiencies

1. Governing Body Monitoring

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (elected officials). This can be accomplished by asking specifically designed questions to senior staff, by reviewing basic financial statements and projections and by comparing financial results to pre-established benchmarks. While elected officials participate in the budget adoption process and receive staff prepared basic financial statements, these only partially fulfill the monitoring function.

We recommend that the City of Rainier continue to articulate their monitoring practices and record in the minutes when those activities occur.

Since monitoring activities, including benchmarking, are unique to each entity we are available to assist the City of Rainier in establishing checklists, questions and benchmarks that are customized for your use.

2. Fidelity Insurance Coverage

In reviewing fidelity insurance coverage we noticed that the City of Rainier often carries cash and investment balances in excess of the insurance coverage amount. We recommend that the Council examine this exposure risk and make a determination as to the amount of insurance coverage they feel is prudent in regard to their oversight.

3. IT Controls

During our review of IT Control Internal Procedures, we found that the City does not have an internal procedure or policy regarding the use of special characters or numbers in passwords, or in length of passwords. We recommend that the City consider implementing an internal procedure or policy to strengthen passwords used to the accounting systems to enhance internal control.

4. Service Organization Control Report (SOC Report) - 403(b) and 457 Plan Compliance

The Internal Revenue Service (IRS) has published final 403(b) regulations providing updated guidance on several administrative compliance requirements. The City has contracted with a third party to outsource compliance with these requirements. Noncompliance subjects the City to potential penalties and fines. During our review of payroll we did not see evidence that the third party service provider provides the City with a SSAE 18 service provider report or internal control report covering their operations. We recommend that the City monitor current practices to determine compliance with accountability requirements for Section 403(b) and Section 457 plans and consider the sufficiency of documentation received from the third party vendor to reduce the City's risks in this area.

This information is intended solely for the information and use of the City Council and management and is not intended to be and should not be used by anyone other than these specified parties.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023



12700 SW 72nd Ave.
Tigard, OR 97223

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

MODIFIED CASH BASIS BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

2022-2023 COUNCIL MEMBERS AND OFFICERS

<u>CITY COUNCIL</u>	<u>TERM EXPIRES</u>
Jerry Cole - Mayor	December 31, 2024
Mike Kreger – Council President	December 31, 2024
Connie Budge	December 31, 2026
Jeremy Howell	December 31, 2026
Robert DuPlessis	December 31, 2026
Scott Cooper	December 31, 2026
Denise Watson	December 31, 2024
Paul Langner	December 31, 2024

Council members receive mail at the address listed below.

OFFICIALS

W. Scott Jorgenson, City Administrator/Finance Director/Recorder (Registered agent)
P.O. Box 100
Rainier, Oregon 97048

CITY ATTORNEY

Stephen D. Petersen, P.C.
P.O. Box 459
Rainier, Oregon 97048

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

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COLUMBIA COUNTY, OREGON**

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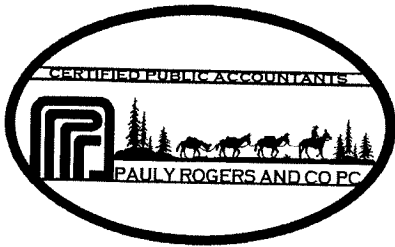
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PAULY, ROGERS, AND CO., P.C.
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www.paulyrogersandcpcpas.com

October 27, 2023

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Rainier
Columbia County, Oregon

Opinions

We have audited the accompanying modified cash basis basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rainier, as of and for the year ended June 30, 2023, and the related notes to the modified cash basis basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the modified cash basis basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rainier, as of June 30, 2023, and the respective changes in modified cash basis basic financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the modified cash basis basic Financial Statements section of our report. We are required to be independent of the City of Rainier and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the modified cash basis basic financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with the modified cash basis accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the modified cash basis basic financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Rainier's ability to continue as a going concern for twelve months beyond the basic financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the modified cash basis basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Rainier's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Rainier's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the modified cash basis basic financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the modified cash basis basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the modified cash basis basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the modified cash basis basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the modified cash basis basic financial statements or to the modified cash basis basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the modified cash basis basic financial statements as a whole with the exception of the Management Discussion and Analysis or schedules of PERS and RHIA because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

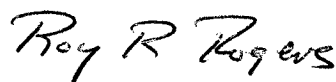
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members containing their term expiration dates, located before the table of contents, but does not include the modified cash basis basic financial statements and our auditors' report thereon. Our opinions on the modified cash basis basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the modified cash basis basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the modified cash basis basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated October 27, 2023, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

This section of the City of Rainier's annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year ended June 30, 2023. Please read it in conjunction with the City's financial statements and notes, which follow this section.

FINANCIAL HIGHLIGHTS

- The City's total net position was \$7,086,443 at June 30, 2023.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is prepared by the City using the concepts in the Governmental Accounting Standards Board Statement No. 34 (GASB 34), which sets reporting standards for governmental units under generally accepted accounting principles (GAAP). However, the City's statements are not prepared under GAAP, but have been prepared on the modified cash basis of accounting described in Note 1 to the basic financial statements. Accordingly, the City's basic financial statements do not include all of the statements, reconciliations and disclosures that would normally be required.

Management has determined that the modified cash basis of accounting is appropriate for the City due to its lack of complexity and the necessity to account for, and plan for, the cash needed to operate the City.

This annual report consists of five parts: *management's discussion and analysis* (this section), the *basic financial statements, required supplementary information, supplementary information, and other information*. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide information about the City's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in more detail than the government-wide statements. *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.

The basic financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the basic financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-wide Statements

The City provides “governmental activities” as defined in GASB 34, and has substantial business-type activities. The City has a total of eleven funds. Eight of the funds are classified as governmental funds. Three of these are considered major funds, while the other five are deemed minor funds. The three remaining funds are classified as enterprise funds.

Fund Financial Statements

The fund financial statements provide more detailed information about the City’s most significant *funds* - not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

Most of the City’s basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

GOVERNMENT-WIDE MODIFIED CASH BALANCES PRIMARY GOVERNMENT

	2023	2022
ASSETS:		
Cash and Investments	\$ 7,164,063	\$ 7,345,233
Property Tax Receivable	76,417	73,351
Total Assets	<u>7,240,480</u>	<u>7,418,584</u>
LIABILITIES:		
Accrued Compensated Absences	77,620	63,893
Total Liabilities	<u>77,620</u>	<u>63,893</u>
DEFERRED INFLOW OF RESOURCES:		
Deferred Revenue	<u>76,417</u>	<u>73,351</u>
NET POSITION:		
Unrestricted	5,777,943	5,950,915
Restricted	1,308,500	1,330,425
Total Net Position	<u>\$ 7,086,443</u>	<u>\$ 7,281,340</u>

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

CHANGES IN MODIFIED CASH NET POSITION

	2023	2022
RECEIPTS		
Changes for Services and Contributions	\$ 714,787	\$ 313,907
Governmental Activities		
Business-Type Activities:		
Water	939,465	934,110
Sewer	931,108	1,113,203
Timber	-	514,494
General Revenues		
Property Taxes	1,817,697	1,671,031
Other Taxes/Fees	111,932	99,339
Operating Grants	154,366	168,862
Interest	250,211	39,212
Investments	-	(72,302)
Miscellaneous/Other	51,209	1,015,092
Total Receipts	4,970,775	5,796,948
DISBURSEMENTS		
Governmental Activities:		
General Government	69,947	90,106
City Building and Maintenance	5,690	4,604
Land Use and Development	30,318	22,472
Library	64,171	64,455
Attorney	6,634	8,674
Finance & Administration	44,241	45,489
Municipal Court	56,978	52,989
Public Properties	134,475	146,766
Police Department	877,391	760,696
Street	195,846	164,440
Library Trust	7,396	8,537
Capital Outlay	1,252,962	1,395,768
Debt Service Payments	940,629	929,373
Business-Type Activities		
Water	693,879	648,628
Sewer	705,735	741,198
Timber	79,380	62,078
Total Disbursements	5,165,672	5,146,273
Beginning Net Position	7,281,340	6,630,665
Change in Net Position	(194,897)	650,675
Ending Net Position	\$ 7,086,443	\$ 7,281,340

The main sources of revenue are property tax receipts, user fees, and project related grants and timber proceeds. The main disbursements include public safety, water and sewer utilities, street maintenance, and special projects.

FINANCIAL ANALYSIS OF THE CITY’S FUNDS

Governmental fund balances totaled \$5,091,085 at June 30, 2023. A summary of changes in governmental fund balances follows:

CHANGES IN GOVERNMENTAL FUND BALANCES

	June 30, 2023 2023	June 30, 2022 2022	Change
General Fund	\$ 2,340,455	\$ 2,131,225	\$ 209,230
Other Funds	2,750,630	2,625,461	125,169
Total	\$ 5,091,085	\$ 4,756,686	\$ 334,399

CAPITAL ASSETS

The City does not have information available regarding the City’s capital assets or depreciation.

LONG TERM DEBT

The City’s Long Term Debt associated with the City’s capital assets is not disclosed in the Basic Financial Statements because the City is on the modified cash basis of accounting.

CONTACTING THE CITY’S FINANCIAL MANAGEMENT

Our financial report is designed to provide our taxpayers, ratepayers, investors and creditors with an overview of the City’s finances. If you have any questions about this report or need any clarification of information please contact the City of Rainier. Our address is: PO Box 100, Rainier, OR 97048.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS
June 30, 2023**

	<u>PRIMARY GOVERNMENT</u>			COMPONENT UNIT (UNAUDITED)
	<u>GOVERNMENTAL</u>	<u>BUSINESS TYPE</u>	<u>TOTAL</u>	
ASSETS				
Cash and Investments	\$ 5,091,085	\$ 2,072,978	\$ 7,164,063	\$ 684,458
Property Tax Receivable	<u>54,553</u>	<u>21,864</u>	<u>76,417</u>	<u>12,202</u>
Total Assets	<u>5,145,638</u>	<u>2,094,842</u>	<u>7,240,480</u>	<u>696,660</u>
LIABILITIES				
Accrued Compensated Absences	<u>77,620</u>	<u>-</u>	<u>77,620</u>	<u>-</u>
Total Liabilities	<u>77,620</u>	<u>-</u>	<u>77,620</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable Property Tax Revenue	<u>54,553</u>	<u>21,864</u>	<u>76,417</u>	<u>12,202</u>
Total Deferred Inflows of Resources	<u>54,553</u>	<u>21,864</u>	<u>76,417</u>	<u>12,202</u>
NET POSITION:				
Restricted for:				
Street	77,878	-	77,878	-
Library	82,137	-	82,137	-
Debt Service	364,096	-	364,096	197,096
SDC Charges	472,104	-	472,104	-
Special Projects	312,285	-	312,285	-
Unrestricted	<u>3,704,965</u>	<u>2,072,978</u>	<u>5,777,943</u>	<u>487,362</u>
Total Net Position	<u>\$ 5,013,465</u>	<u>\$ 2,072,978</u>	<u>\$ 7,086,443</u>	<u>\$ 684,458</u>

See accompanying notes to basic financial statements.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the year ended June 30, 2023**

Functions/Programs	Program Cash Receipts				Net Receipts (Disbursements) and Changes in Net Position			Component Unit (UnAudited)
	Cash Disbursements	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Governmental Activities								
General Government	\$ 69,947	\$ -	\$ -	\$ -	\$ (69,947)	\$ -	\$ (69,947)	\$ -
City Building and Maintenance	5,690	-	-	-	(5,690)	-	(5,690)	-
Land Use and Development	30,318	9,076	-	-	(21,242)	-	(21,242)	-
Library	64,171	-	1,000	-	(63,171)	-	(63,171)	-
Attorney	6,634	-	-	-	(6,634)	-	(6,634)	-
Finance & Administration	44,241	151,379	-	-	107,138	-	107,138	-
Municipal Court	56,978	43,375	-	-	(13,603)	-	(13,603)	-
Public Properties	134,475	110,557	-	-	(23,918)	-	(23,918)	-
Police Department	877,391	1,422	3,926	-	(872,043)	-	(872,043)	-
Street	195,846	-	149,440	-	(46,406)	-	(46,406)	-
Library Trust	7,396	-	-	-	(7,396)	-	(7,396)	-
Capital Outlay	1,252,962	-	-	398,978	(853,984)	-	(853,984)	-
Debt Service Payments	940,629	-	-	-	(940,629)	-	(940,629)	-
Total Governmental Activities	3,686,678	315,809	154,366	398,978	(2,817,525)	-	(2,817,525)	-
Business-Type Activities								
Water	693,879	939,465	-	-	-	245,586	245,586	-
Sewer	705,735	931,108	-	-	-	225,373	225,373	-
Timber	79,380	-	-	-	-	(79,380)	(79,380)	-
Total Business Activities	1,478,994	1,870,573	-	-	-	391,579	391,579	-
Total Primary Government	\$ 5,165,672	\$ 2,186,382	\$ 154,366	\$ 398,978	(2,817,525)	391,579	(2,425,946)	-
Component Unit								
Rainier Economic Development Council	\$ 288,984	\$ -	\$ -	\$ -	-	-	-	(288,984)
General Receipts								
Property Taxes - General Fund					1,191,930	-	1,191,930	283,544
Property Taxes - Street Fund					129,545	-	129,545	-
Property Taxes - Sewer Fund					-	488,864	488,864	-
Interest on Delinquent Taxes					766	-	766	-
Property Tax Reimbursements					6,592	-	6,592	-
Other Taxes and State Revenue Sharing					111,932	-	111,932	-
Interest and earnings on investments					250,211	-	250,211	19,737
Miscellaneous					29,145	22,064	51,209	50
Transfers (net)					1,418,076	(1,418,076)	-	-
Total General Receipts and Transfers					3,138,197	(907,148)	2,231,049	303,331
Change in Net Position					320,672	(515,569)	(194,897)	14,347
Beginning Net Position					4,692,793	2,588,547	7,281,340	670,111
Ending Net Position					\$ 5,013,465	\$ 2,072,978	\$ 7,086,443	\$ 684,458

See accompanying notes to basic financial statements

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
June 30, 2023**

	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>STREET FUND</u>	<u>SPECIAL PROJECT FUND</u>
ASSETS:				
Cash and Investments	\$ 2,340,455	\$ 364,096	\$ 77,878	\$ 312,285
Taxes Receivable	49,205	-	5,348	-
Total Assets	<u><u>\$ 2,389,660</u></u>	<u><u>\$ 364,096</u></u>	<u><u>\$ 83,226</u></u>	<u><u>\$ 312,285</u></u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Property Tax Revenue	49,205	-	5,348	-
Total Deferred Inflows of Resources	<u>49,205</u>	<u>-</u>	<u>5,348</u>	<u>-</u>
Fund Balances:				
Restricted for:				
Street	-	-	77,878	-
Library	-	-	-	-
Debt Service	-	364,096	-	-
SDC Charges	-	-	-	-
Special Projects	-	-	-	312,285
Unassigned	2,340,455	-	-	-
Total Fund Balances	<u>2,340,455</u>	<u>364,096</u>	<u>77,878</u>	<u>312,285</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 2,389,660</u></u>	<u><u>\$ 364,096</u></u>	<u><u>\$ 83,226</u></u>	<u><u>\$ 312,285</u></u>

(continued on 3B)

See accompanying notes to basic financial statements.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
June 30, 2023**

WATER CAPITAL IMPROVEMENT	SEWER CAPITAL IMPROVEMENT	NON-MAJOR FUNDS	TOTAL
\$ 417,395	\$ 1,024,735	\$ 554,241	\$ 5,091,085
-	-	-	54,553
<u>\$ 417,395</u>	<u>\$ 1,024,735</u>	<u>\$ 554,241</u>	<u>\$ 5,145,638</u>
-	-	-	54,553
-	-	-	54,553
-	-	-	77,878
-	-	82,137	82,137
-	-	-	364,096
417,395	1,024,735	472,104	1,914,234
-	-	-	312,285
-	-	-	2,340,455
<u>417,395</u>	<u>1,024,735</u>	<u>554,241</u>	<u>5,091,085</u>
<u>\$ 417,395</u>	<u>\$ 1,024,735</u>	<u>\$ 554,241</u>	<u>\$ 5,145,638</u>

(continued from 3A)

See accompanying notes to basic financial statements.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet - Modified Cash Basis to the Statement of Net Position - Modified Cash Basis
June 30, 2023

Total Fund Balances - Governmental Funds	\$ 5,091,085
<p>Liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.</p>	
Liabilities	
Accrued Compensated Absences	<u>(77,620)</u>
Net Position	<u>\$ 5,013,465</u>

See accompanying notes to basic financial statements.

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the year ended June 30, 2023**

	GENERAL FUND	DEBT SERVICE FUND	STREET FUND	SPECIAL PROJECT FUND
RECEIPTS:				
Current Property Taxes	\$ 1,169,208	\$ -	\$ 127,076	\$ -
Prior Property Taxes	22,722	-	2,469	-
Interest on Delinquent Taxes	766	-	-	-
Property Tax Reimbursement	6,592	-	-	-
Other State Taxes	45,966	-	-	-
State Liquor Taxes	37,790	-	-	-
State Cigarette Taxes	1,402	-	-	-
Boating Fees	57,649	-	-	-
Municipal Court Fines	43,375	-	-	-
Fees and Permits	160,455	-	-	-
State Revenue Sharing	26,774	-	-	-
State Street Allotment	-	-	149,440	-
Mineral Royalties	2,263	-	-	-
Leases	52,908	-	-	-
Interest and Earnings on Investments	249,586	-	-	-
Vehicle Impoundment	1,422	-	-	-
Police Training & USDOJ	3,926	-	-	-
Libr Plan GR-Ford Foundation	1,000	-	-	-
Administrative Support	7,380	-	-	-
Federal Infrastructure Aid	-	-	-	-
System Development Charges	-	-	-	-
WTP Insurance Reimbursement	-	-	-	-
Miscellaneous	16,877	-	337	2,288
Total Receipts	1,908,061	-	279,322	2,288
DISBURSEMENTS:				
Personnel Services	961,127	-	80,814	-
Materials and Services	316,845	-	113,178	-
Capital Outlay	38,306	-	4,289	275,417
Debt Service	-	940,629	-	-
Total Disbursements	1,316,278	940,629	198,281	275,417
Excess of Receipts Over, (Under) Disbursements	591,783	(940,629)	81,041	(273,129)
Other Financing Sources, (Uses)				
Operating Transfers In	-	940,629	-	300,000
Operating Transfers Out	(382,553)	-	(224,829)	-
Total Other Financing Sources, (Uses)	(382,553)	940,629	(224,829)	300,000
Net Change in Fund Balances	209,230	-	(143,788)	26,871
Beginning Fund Balance	2,131,225	364,096	221,666	285,414
Ending Fund Balance	<u>\$ 2,340,455</u>	<u>\$ 364,096</u>	<u>\$ 77,878</u>	<u>\$ 312,285</u>

See accompanying notes to basic financial statements

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the year ended June 30, 2023**

WATER CAPITAL IMPROVEMENT	SEWER CAPITAL IMPROVEMENT	NON-MAJOR FUNDS	TOTAL
\$ -	\$ -	\$ -	\$ 1,296,284
-	-	-	25,191
-	-	-	766
-	-	-	6,592
-	-	-	45,966
-	-	-	37,790
-	-	-	1,402
-	-	-	57,649
-	-	-	43,375
-	-	-	160,455
-	-	-	26,774
-	-	-	149,440
-	-	-	2,263
-	-	-	52,908
-	-	625	250,211
-	-	-	1,422
-	-	-	3,926
-	-	-	1,000
-	-	-	7,380
111,613	111,613	-	223,226
2,760	7,935	-	10,695
165,057	-	-	165,057
-	-	-	19,502
279,430	119,548	625	2,589,274
-	-	-	1,041,941
-	-	7,396	437,419
519,338	309,340	106,272	1,252,962
-	-	-	940,629
519,338	309,340	113,668	3,672,951
(239,908)	(189,792)	(113,043)	(1,083,677)
300,000	260,000	224,829	2,025,458
-	-	-	(607,382)
300,000	260,000	224,829	1,418,076
60,092	70,208	111,786	334,399
357,303	954,527	442,455	4,756,686
\$ 417,395	\$ 1,024,735	\$ 554,241	\$ 5,091,085

See accompanying notes to basic financial statements

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**Reconciliation of the Governmental Funds
Statement of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis
to the Statement of Activities - Modified Cash Basis
For the year ended June 30, 2023**

Total Net Changes in Fund Balances - Governmental Funds	\$ 334,399
Payment of accrued compensated absences is a disbursement in the governmental funds, but the payment reduces long-term liabilities in the Statement of Net Position. Additions to accrued compensated absences is an expense for the Statement of Net Position but not the governmental funds.	<u>(13,727)</u>
Change in Net Position of Governmental Activities	<u>\$ 320,672</u>

See accompanying notes to basic financial statements.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
June 30, 2023**

	WATER FUND	SEWER FUND	TIMBER FUND	TOTAL
ASSETS:				
Cash and Investments	\$ 152,480	\$ 290,604	\$ 1,629,894	\$ 2,072,978
Taxes Receivable	-	21,864	-	21,864
Total Assets	<u>\$ 152,480</u>	<u>\$ 312,468</u>	<u>\$ 1,629,894</u>	<u>\$ 2,094,842</u>
DEFERRED INFLOWS OF RESOURCES AND NET POSITION:				
Deferred Inflows of Resources:				
Unavailable Property Tax Revenue	\$ -	\$ 21,864	\$ -	\$ 21,864
Total Deferred Inflows of Resources	-	21,864	-	21,864
Net Position				
Unrestricted	152,480	290,604	1,629,894	2,072,978
Total Net Position	<u>152,480</u>	<u>290,604</u>	<u>1,629,894</u>	<u>2,072,978</u>
Total Deferred Inflows of Resources and Net Position	<u>\$ 152,480</u>	<u>\$ 312,468</u>	<u>\$ 1,629,894</u>	<u>\$ 2,094,842</u>

See accompanying notes to basic financial statements.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS**

For the year ended June 30, 2023

	WATER FUND	SEWER FUND	TIMBER FUND	TOTAL
OPERATING RECEIPTS				
Water Deposits	\$ 1,035	\$ -	\$ -	\$ 1,035
Water Revenue	936,930	-	-	936,930
Hook-Up Fees	1,500	300	-	1,800
Sewer Revenue	-	730,694	-	730,694
Sludge Revenue	-	200,114	-	200,114
Total Receipts	939,465	931,108	-	1,870,573
OPERATING DISBURSEMENTS				
Personnel Services	485,990	448,673	-	934,663
Materials and Services	203,600	252,773	75,091	531,464
Capital Outlay	4,289	4,289	4,289	12,867
Total Operating Disbursements	693,879	705,735	79,380	1,478,994
Operating Income (Loss)	245,586	225,373	(79,380)	391,579
NONOPERATING RECEIPTS (DISBURSEMENTS)				
Property Taxes	-	488,864	-	488,864
Miscellaneous	21,480	584	-	22,064
Total Nonoperating Receipts (Disbursements)	21,480	489,448	-	510,928
Income (Loss) Before Contributions and Transfers	267,066	714,821	(79,380)	902,507
Other Financing Sources (Uses)				
Transfer Out	(462,336)	(955,740)	-	(1,418,076)
Change in Modified Cash Basis Net Position	(195,270)	(240,919)	(79,380)	(515,569)
Beginning Net Position	347,750	531,523	1,709,274	2,588,547
Ending Net Position	<u>\$ 152,480</u>	<u>\$ 290,604</u>	<u>\$ 1,629,894</u>	<u>\$ 2,072,978</u>

See accompanying notes to basic financial statements

**CITY OF RAINIER
COLUMBIA COUNTY OREGON**

**COMBINING STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the year ended June 30, 2023**

	WATER FUND	SEWER FUND	TIMBER FUND	TOTAL
Cash Flows from Operating Activities:				
Cash Received from Customers	\$ 939,465	\$ 931,108	\$ -	\$ 1,870,573
Payments to Suppliers	(207,889)	(257,062)	(79,380)	(544,331)
Payments to Employees	(485,990)	(448,673)	-	(934,663)
Net Cash From Operations	<u>245,586</u>	<u>225,373</u>	<u>(79,380)</u>	<u>391,579</u>
Cash Flows From Capital and Related Financing Activities:				
Property Taxes	-	488,864	-	488,864
Transfers To Other Funds	(462,336)	(955,740)	-	(1,418,076)
Net Cash (Used) By Capital and Related Financing Activities	<u>(462,336)</u>	<u>(466,876)</u>	<u>-</u>	<u>(929,212)</u>
Cash Flows From Investing Activities				
Miscellaneous	<u>21,480</u>	<u>584</u>	<u>-</u>	<u>22,064</u>
Net Cash (Used) By Investing Activities	<u>21,480</u>	<u>584</u>	<u>-</u>	<u>22,064</u>
Net Increase In Cash and Investments	(195,270)	(240,919)	(79,380)	(515,569)
Cash and Investments at Beginning of Year	<u>347,750</u>	<u>531,523</u>	<u>1,709,274</u>	<u>2,588,547</u>
Cash and Investments at End of Year	<u>\$ 152,480</u>	<u>\$ 290,604</u>	<u>\$ 1,629,894</u>	<u>\$ 2,072,978</u>
Reconciliation of Cash Flows From Operating Activities to Operating Income				
Operating Income	\$ 245,586	\$ 225,373	\$ (79,380)	\$ 391,579
Adjustments				
(Increase), Decrease in Accounts Receivable	-	546	-	546
Increase, (Decrease) in Deferred Revenue	-	(546)	-	(546)
Net Cash From Operations	<u>\$ 245,586</u>	<u>\$ 225,373</u>	<u>\$ (79,380)</u>	<u>\$ 391,579</u>

See accompanying notes to basic financial statements.

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CITY OF RAINIER
COLUMBIA COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION AND THE FINANCIAL REPORTING ENTITY

The City of Rainier (the City) is a municipal corporation organized under ORS 221 of the State of Oregon and uses a council form of government. The City Council, composed of an elected Mayor and the elected council members, forms the legislative branch of the City's government and, along with an appointed City Administrator, manages the operations. Police protection, water and sewer services, street maintenance, a library, parks, land use planning and building inspection services are provided for all its citizens.

Accounting principles generally accepted in the United States of America require that these financial statements present the City of Rainier (the primary government) and all component units, if any. Component units, as established by the Government Accounting Standards Board (GASB) Statement No. 61, are separate organizations that are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

Based upon the above criteria, the following is a brief description of a component unit of the City:

Rainier Economic Development Council (REDCO) – was formed in April 1993 to have urban renewal authority under Oregon law. REDCO does planning and economic development that focuses on the Rainier Waterfront. Receipts are primarily from property taxes. Disbursements are made for planning and economic development.

Although it is legally separate from the City, REDCO's council is appointed by the City Council and because of the significance of its financial relationship with the City, REDCO should be reported as if it were part of the reporting entity (City). The audited financial statements of REDCO for fiscal year 2022-23 are included in the City's modified cash basis basic financial statements.

B. BASIS OF PRESENTATION – FUND ACCOUNTING

Funds are used to report the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The following major governmental funds are reported:

General Fund - This fund accounts for all receipts and disbursements, except those required to be accounted for in another fund. The principal receipt sources are property taxes, franchise fees, fines and state-shared receipts. Disbursements are made primarily to finance current operations, the library and for public safety.

Debt Service Fund - This fund provides for the payment of principal and interest on the Water Improvement Bonds and notes payable debt. Principal receipt sources are transfers from other funds.

Street Fund – This fund accounts for receipts from gas tax apportionments received from the State of Oregon, property taxes, and disbursements for maintenance of public streets.

Special Project Fund – This fund is used for the planning, engineering, design, professional services and construction for site and building improvements and other various projects, and the expenditure of anticipated grant funds and other revenue sources.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Water Capital Improvement Fund – This fund is used for the construction, replacement, repair, planning, engineering and site improvements for the city’s water department and related infrastructure.

B. BASIS OF PRESENTATION – FUND ACCOUNTING (CONTINUED)

Sewer Capital Improvement Fund – This fund is used for the construction, replacement, repair, planning, engineering and site improvements for the city’s sewer department and related infrastructure.

ENTERPRISE FUNDS

These funds account for the acquisition, operation and maintenance of facilities and services, which are entirely or predominantly self-supporting through service charges to customers. The following funds are included in this category:

Water Fund
Sewer Fund
Timber Fund

OTHER FUNDS

These funds account for receipts derived from specifically designated sources which are legally restricted to finance particular functions or activities that the City Council desires to account for separately. Funds included within this category are:

Library Fund
Transportation Capital Improvement Fund

C. BASIS OF ACCOUNTING

The City follows the modified cash basis of accounting. Under the modified cash basis of accounting, receipts are recognized when collected rather than when measurable and available, and disbursements are recognized when paid rather than when incurred. Fund operating statements present increases (receipts and other financing sources) and decreases (disbursements and other financing uses) in cash. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

This basis of accounting is specifically allowed under Oregon State Law, and the City considers the use of this basis to be an appropriate reflection of the City’s financial status and results of operations. Accounting principles generally accepted in the United States of America would require that all funds considered to be governmental funds be accounted for on the modified accrual basis of accounting and proprietary funds under the accrual method. Under these bases receipts are recorded when measurable and available, and disbursements are recorded when incurred, with certain modifications. The principal modifications from the cash basis are the recording of compensated absences and uncollected property taxes which are disclosed as deferred inflows of resources but not recorded as a receipt.

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating receipts of the enterprise funds are charges to customers for sales and services. Operating disbursements for enterprise funds include the cost of sales and services, and administrative disbursements. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements report information on the primary government under the modified cash basis of accounting. Under this modification capital assets and related depreciation, long term debt and pension liabilities are not reported. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

E. BUDGETS

A budget is prepared for each fund type in accordance with the modified cash basis of accounting and legal requirements set forth in the Oregon Local Budget Law. The budget process begins early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later. The Council may amend the budget prior to adoption; however, budgeted disbursements for each fund may not be increased by more than ten percent. The budget is then adopted, appropriations are made and the tax levy declared no later than June 30.

The General Fund is budgeted by organizational unit. The disbursement budgets for the other remaining funds are appropriated at the following levels:

LEVEL OF CONTROL

Personnel Services	Contingencies and Transfers
Materials and Services	Debt Service
Capital Outlay	

Disbursements cannot legally exceed the above appropriation levels except in the case of grants which could not be estimated at the time of budget adoption and are appropriated by Council resolution. Management may amend line items in the budget without Council approval as long as appropriation levels (the legal level of control) are not changed. The Council may make appropriation transfers by resolution as long as total appropriations by fund are not increased. Supplemental appropriations may occur if the Council approves them due to a need which exists which was not determined at the time the budget was adopted. Budget amounts shown in the financial statements reflect the original budget amounts and one appropriation transfer resolution. Disbursements in the various funds were within authorized appropriations for the year ended June 30, 2023, except the General Fund Land Use and Development Program Unit was overspent by \$260.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROPERTY TAXES

Ad valorem property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are levied on November 15. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent. As the basic financial statements are presented on the modified cash basis, uncollected property taxes are shown in the combined balance sheet with the offset to unavailable property tax revenue. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens.

G. CAPITAL ASSETS

Capital asset records are not maintained. Accordingly, the modified cash basis basic financial statements do not include capital assets and the related depreciation in the proprietary and government-wide financial statements. The amount of capital assets and related depreciation are not known. Acquisitions of capital assets are recorded as disbursements in the various funds when purchased. Receipts from the sale of capital assets are accounted for as receipts in the fund that purchased the asset. Maintenance and repairs are charged to disbursement accounts when paid.

H. LONG-TERM OBLIGATIONS

Long-term debt associated with capital assets is not reported in the modified cash basis basic financial statements because they are presented on the modified cash basis of accounting. The Debt Service Fund makes payments for general obligation debt. All other long-term debt is paid by the Water and Sewer Funds. All debt principal and interest is budgeted in the Debt Service, Water and Sewer Funds.

I. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the modified cash basis basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The PERS and RHIA pension related deferrals are disclosed in these footnotes but not recorded in the basic financial statements because the City uses the modified cash basis of accounting.

In addition to liabilities, the modified cash basis basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items which qualify for reporting in this category, unavailable property tax receipts and pension related deferrals. Unavailable property tax receipts are deferred and recognized as an inflow of resources in the period that the amounts are received. At June 30, 2023 there were deferred inflows representing unavailable property taxes reported on both the Statement of Net Position and the Balance Sheets. The PERS and RHIA pension related deferrals are disclosed in these footnotes but not recorded in the basic financial statements because the City uses the modified cash basis of accounting.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. RETIREMENT PLANS

Substantially all of the City's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

K. FUND BALANCE

GASB statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There were no nonspendable, committed, or assigned fund balances at year end.

The Council has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for disbursements. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

L. VESTED COMPENSATED ABSENCES

Vested or accumulated vacation leave is reported in the government wide financial statements. In accordance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 16, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. Unpaid sick pay lapses upon termination of employment.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. CONTRIBUTED CAPITAL

Grants and other contributions are recorded when received but contributed capital is not recorded.

N. NET POSITION

Net position comprises the various net earnings from operations, nonoperating receipts and disbursements. Net position are classified in the following three categories:

- Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Since capital assets are not shown in the statement of financial position there is no investment in capital assets recorded.
- Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

O. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for disbursements initially made from it that are properly applicable to another fund are recorded as disbursements in the reimbursing fund and as reductions of disbursements in the fund that is reimbursed. Operating interfund transactions are reported as transfers. Quasi-external transactions are accounted for as receipts or disbursements as paid or received.

P. ESTIMATES

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

Q. GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and Statement of Net Position. For the year ending June 30, 2023, there were no receipts received in excess of disbursements to be recorded in the balance sheet or Statement of Net Position.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

The cash management policies are governed by state statutes. Statutes authorize investing in bankers acceptances, commercial paper, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities and the Oregon State Treasurer's Local Government Investment Pool.

A cash pool is maintained that is available for use by all funds. Each fund type's portion of this pool is reported on the combined balance sheet as Cash and Investments.

Cash and Investments (recorded at cost) consist of:

Deposits with Financial Institutions:	
Demand Deposits	\$ 346,029
Investments	<u>6,818,034</u>
	<u>\$ 7,164,063</u>

DEPOSITS

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements is \$444,315 of which \$250,000 is covered by federal depository insurance and the remaining amount is collateralized by the Oregon Public Funds Collateralization Program (PFCP).

Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no policy for custodial credit risk. As of June 30, 2023, none of the bank balance was exposed to custodial credit risk because it was insured or collateralized.

INVESTMENTS

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2023. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool.

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2023, the fair value of the position in the ***LGIP is 99.63%*** of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The City booked a fair market value gain of \$46,982 for the change in the difference between the pool fair market value and the book value.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

The investments at June 30, 2023 consisted of the following:

Investment Type	Fair Value	Maturities (in months)		
		Less than 3	3-18	18-59
State Treasurer's Local Government Investment Pool	\$ 6,818,034	\$ 6,818,034	\$ -	\$ -
Total	\$ 6,818,034	\$ 6,818,034	\$ -	\$ -

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date greater than 3 months.

Credit Risk - Investments

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

Concentration of Credit Risk

At June 30, 2023, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in State Treasurer's Investment Pool.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.pdf>

If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

- i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
- member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

3. PENSION PLAN (CONTINUED)

- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.
A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
 - iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2023 were \$196,292, excluding amounts to fund employer specific liabilities. In addition, approximately \$71,735 in employee contributions were paid or picked up by the City in 2022-2023.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. PENSION PLAN (CONTINUED)

Pension Asset or Liability – Since the City’s financial statements are reported on the (modified) cash basis, no amounts are reported on the balance sheet for pension related assets, deferred outflows, liabilities or deferred inflows. Had the City’s financial statements been reported in accordance with GAAP, it would have reported a net pension liability of \$1,716,133 at June 30, 2023 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2020. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2022 and 2021, the City’s proportion was 0.011 percent and 0.010 percent, respectively. Pension expense for the year ended June 30, 2023 was \$19,619, but is not recorded in the financial statements due to the (modified) cash basis of accounting being used.

The rates in effect for the year ended June 30, 2023 were:

- (1) Tier 1/Tier 2 – 20.54%
- (2) OPSRP general services – 13.64%
- (3) OPSRP police and fire – 18.00%

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 83,304	\$ 10,702
Changes in assumptions	269,271	2,460
Net difference between projected and actual earnings on pension plan investments	-	306,811
Net changes in proportionate share	196,543	7,053
Differences between City contributions and proportionate share of contributions	-	331,616
Subtotal - Amortized Deferrals (below)	<u>549,118</u>	<u>658,642</u>
City contributions subsequent to measuring date	196,292	-
Deferred outflow (inflow) of resources	<u>\$ 745,410</u>	<u>\$ 658,642</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2024.

Subtotal amounts related to pension as deferred outflows of resources \$549,118, and deferred inflows of resources, \$(658,642), net to \$(109,524) and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ (24,213)
2024	(53,175)
2025	(149,330)
2026	124,609
2027	(7,415)
Thereafter	-
Total	<u>\$ (109,524)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2023. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.pdf>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. PENSION PLAN (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2021 through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	25.0%	35.0%	30.0%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Risk Parity	0.0%	3.5%	2.5%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2022 PERS ACFR; p. 104)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		<i>2.40%</i>

(Source: June 30, 2022 PERS ACFR; p. 74)

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2022 and 2021 was 6.90 percent, for both years, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s proportionate share of the net pension liability to changes in the discount rate – The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 3,043,413	\$ 1,716,133	\$ 605,261

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer’s reporting date that are expected to have a significant effect on the employer’s share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the City are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member’s IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. PENSION PLAN (CONTINUED)

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

Employees of the City pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The City did not make any optional contributions to member IAP accounts for the year ended June 30, 2023.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

4. OTHER POST-EMPLOYEMENT BENEFIT PLAN (RHIA)

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the City contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

4. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONTINUED)

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the City currently contributes 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2023. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The City's contributions to RHIA are included with PERS and equaled the required contributions for the year.

Since the City's financial statements are reported on the (modified) cash basis, no amounts are reported on the balance sheet for OPEB related assets, deferred outflows, liabilities or deferred inflows. Had the City's financial statements been reported in accordance with GAAP, it would have reported a net OPEB asset of \$27,035 for its proportionate share of the net OPEB asset. The OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020. Consistent with GASB Statement No. 75, paragraph 59(a), the City's proportion of the net OPEB asset is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2022 and 2021, the City's proportion was 0.008 percent and 0.009 percent, respectively. OPEB income for the year ended June 30, 2023 was \$3,283, but is not recorded in the financial statements due to the (modified) cash basis of accounting being used.

Components of OPEB Expense/(Income):

Employer's Proportionate share of collective system OPEB Expense/(Income)	\$ (4,048)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	952
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's total OPEB Expense/(Income)	<u>\$ (3,096)</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

4. OTHER POST-EMPLOYEMENT BENEFIT PLAN (RHIA) (CONTINUED)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expended and actual experience	\$ -	\$ 733
Changes of assumptions	212	901
Net Difference between project and actual earning on investment	-	2,062
Changes in proportionate share	2,441	337
Differences between employer contributions and employer's proportionate share of system contributions	-	-
Subtotal - Amortized Deferrals (below)	<u>2,653</u>	<u>4,033</u>
Contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	<u>\$ 2,653</u>	<u>\$ 4,033</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB asset in the fiscal year ended June 30, 2024.

Subtotal amounts related to OPEB as deferred outflows of resources, \$2,653, and deferred inflows of resources, \$(4,033), net to \$(1,380) and will be recognized in OPEB expense as follows:

<u>Year of June 30,</u>	
2023	\$ (298)
2024	(441)
2025	(1,301)
2026	660
2027	-
Thereafter	-
Total	<u>\$ (1,380)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2022. That independently audited report was dated February 2, 2023 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2022/GASB-75-RHIA-2022.pdf>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

4. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONTINUED)

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5%; Disabled retirees: 15%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2022 and June 30, 2021 was 6.90 percent for both years. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

4. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

(Source: June 30, 2022 PERS ACFR; p. 74)

Sensitivity of the City’s proportionate share of the net OPEB asset to changes in the discount rate – The following presents the City’s proportionate share of the net OPEB asset calculated using the discount rate of 6.90 percent, as well as what the City’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	<u>1% Decrease (5.90%)</u>	<u>Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
City's proportionate share of the net OPEB liability (asset)	(24,366)	(27,035)	(29,322)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

5. DEFERRED COMPENSATION PLAN

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the City for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the City.

6. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon passed a constitutional limit on property taxes for City and non-City government operations. The limitation provides that property taxes for non-City operations are limited to \$10 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

Also, the state voters passed a second limit on property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit. This second limit has reduced the amount of operating property tax receipts available to the City for its 1999-00 fiscal year and thereafter. This reduction was accomplished by rolling assessed property values back to their 1995-96 values, less 10% and limiting future assessment value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Constitution also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

7. INTERFUND TRANSFERS

Transfers are made to finance operations between funds.

Amounts are comprised of the following:

	<u>Transfer Out</u>	<u>Transfer In</u>
Governmental Funds		
General	\$ 382,553	\$ -
Debt Service	-	940,629
Street Fund	224,829	-
Special Projects Fund	-	300,000
Water Capital Improvement Fund	-	300,000
Sewer Capital Improvement Fund	-	260,000
Non-Major Funds	-	224,829
Subtotal Governmental Funds	<u>607,382</u>	<u>2,025,458</u>
Proprietary Funds		
Sewer Fund	955,740	-
Water Fund	462,336	-
Subtotal Proprietary Funds	<u>1,418,076</u>	<u>-</u>
	<u>\$ 2,025,458</u>	<u>\$ 2,025,458</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

8. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is a member of City/County Insurance Services (CCIS), a public entity risk pool operating as a common risk management and insurance program for participating Oregon cities and counties. An annual premium is paid to CCIS for its general insurance coverage and for its workers compensation insurance coverage. The agreement with CCIS provides that CCIS will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event.

Commercial coverage is purchased for employee health and accident insurance and for errors and omissions insurance. Settled claims have not exceeded this commercial coverage for any of the past three fiscal years.

9. LONG-TERM OBLIGATIONS

The following changes occurred in the liabilities reported during the year ended June 30, 2023:

Name	Interest Rates	Original Issue	Outstanding 7/1/2022	Issued	Matured and Redeemed	Outstanding 6/30/2023	Due Within One Year
ECDD Notes Payable	5.01 - 6.00%	\$ 2,097,654	\$ 380,632	\$ -	\$ (140,375)	\$ 240,257	\$ 54,920
OBDD Notes Payable	3.42 - 3.56%	1,085,747	954,706	-	(38,647)	916,059	39,205
DEQ Notes Payable	1.50 - 2.87%	9,856,180	4,789,826	-	(543,609)	4,246,217	559,174
Total Long Term Debt			\$ 6,125,164	\$ -	\$ (722,631)	\$ 5,402,533	\$ 653,299

Future minimum payments:

Year ending June 30,	Notes Payable	
	Principal	Interest
2024	\$ 653,299	\$ 169,129
2025	673,183	147,996
2026	698,752	126,177
2027	720,028	103,402
2028	672,703	79,891
2029-2033	1,290,115	185,161
2034-2038	410,856	82,621
2039-2043	150,442	21,407
2044-2048	76,260	7,450
2049-2052	56,895	1,720
Total	\$ 5,402,533	\$ 924,954

In the event of default, the Department of Environmental Quality (DEQ) lender has the ability to make all outstanding principal and interest immediately due and payable, as well as cease the disbursements of the bond proceeds. In addition, the lender may direct the State to divert any state funds due to the City to be applied to the payment of the loans.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

9. LONG-TERM OBLIGATIONS (CONTINUED)

In the event of default, the Oregon Business Development Department lender (OBDD) may pursue any or all remedies available by law. In addition, OBDD may terminate any other commitments or obligation to make any further disbursement of financing proceeds under the contract and declaring all payments under the contract immediately due and payable. OBDD may also prevent the City from applying for any future awards and issue foreclosing liens and security interest pursuant to this contract or any other financing documents.

None of these obligations are recorded in the basic financial statements because the modified cash basis of accounting is used.

10. TAX ABATEMENTS

As of June 30, 2023, the City had no state allowed tax abatements that impact levied taxes.

11. COMMITMENTS AND CONTINGENCIES

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. The ultimate impact on the School's finances is not determinable.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023

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CITY OF RAINIER
COLUMBIA COUNTY, OREGON

SUPPLEMENTARY INFORMATION
June 30, 2023

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.011 %	\$ 1,716,133	\$ 1,133,724	151.4 %	84.5 %
2022	0.010	1,236,413	1,099,671	112.4	87.6
2021	0.010	2,198,327	920,567	238.8	75.8
2020	0.009	1,608,636	872,570	184.4	80.2
2019	0.010	1,447,457	943,746	153.4	82.1
2018	0.010	1,291,886	941,920	137.2	83.1
2017	0.008	1,209,613	905,241	133.6	80.5
2016	0.007	414,540	877,461	47.2	91.9
2015	0.010	(227,765)	835,934	(27.2)	103.6
2014	0.010	512,777	768,791	66.7	92.0

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years.

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2023	\$ 196,292	\$ 196,292	\$ -	\$ 1,243,531	15.8 %
2022	182,973	182,973	-	1,133,724	16.1
2021	145,849	145,849	-	1,099,671	13.3
2020	126,812	126,812	-	920,567	13.8
2019	107,421	107,421	-	872,570	12.3
2018	109,752	109,752	-	943,746	11.6
2017	90,322	90,322	-	941,920	9.6
2016	85,406	85,406	-	905,241	9.4
2015	60,207	60,207	-	877,461	6.9
2014	60,682	60,682	-	835,934	7.3

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
 REQUIRED SUPPLEMENTARY INFORMATION
 June 30, 2023

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET FOR RHIA

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset (NOA)	(b) Employer's proportionate share of the net OPEB asset (NOA)	(c) Employer's covered payroll	(b/c) NOA as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB asset
2023	0.0076 %	\$ 27,035	\$ 1,133,724	2.385 %	194.6 %
2022	0.0092	31,630	1,099,671	2.876	183.9
2021	0.0081	17,406	920,567	1.891	150.1
2020	0.0088	15,663	872,570	1.737	144.5
2019	0.0010	9,819	943,746	1.040	124.0
2018	0.0010	4,039	941,720	0.429	108.9

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

Amounts for covered payroll (c) use the prior year's data to match the measurement date used by the OPEB plan for each year.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2023	\$ N/A	\$ N/A	\$ -	\$ 1,243,531	- %
2022	N/A	N/A	-	1,133,724	-
2021	N/A	N/A	-	1,099,671	-
2020	N/A	N/A	-	920,567	-
2019	N/A	N/A	-	872,570	-
2018	N/A	N/A	-	943,746	-

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

All statutorily required contributions were made and are included with PERS contributions (See p. 32)

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

SUPPLEMENTARY INFORMATION

Combining, Individual Fund, Account Group
and Other Financial Schedules

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
<u>GENERAL FUND</u>				
RECEIPTS:				
Current Levy	\$ 1,053,683	\$ 1,053,683	\$ 1,169,208	\$ 115,525
Prior Years' Levies	42,147	42,147	22,722	(19,425)
Interest Delinquent Taxes	300	300	766	466
Property Tax Reimbursement	-	-	6,592	6,592
State Marijuana Tax	70,000	70,000	45,966	(24,034)
State Liquor Taxes	31,000	31,000	37,790	6,790
State Cigarette Taxes	1,500	1,500	1,402	(98)
State Marine Board	14,250	14,250	-	(14,250)
State Revenue Sharing	25,000	25,000	26,774	1,774
Grants	1,000	1,000	-	(1,000)
Municipal Court Fines	50,000	50,000	43,375	(6,625)
Franchise Fees	140,000	140,000	125,874	(14,126)
Business License Fees	22,000	22,000	25,505	3,505
Planning Fees	3,000	3,000	9,026	6,026
Library Fees	300	300	-	(300)
Building Permits	-	-	50	50
Boat Launching	25,000	25,000	32,665	7,665
Boat Storage	20,000	20,000	24,984	4,984
Mineral Royalties	6,000	6,000	2,263	(3,737)
Leases	40,000	40,000	52,908	12,908
Miscellaneous	6,000	6,000	16,877	10,877
Interest and Earnings on Investments	30,000	30,000	249,586	219,586
Police Training	3,500	3,500	3,926	426
Libr Plan GR-Ford Foundation	-	-	1,000	1,000
Vehicle Impoundment	100	100	1,422	1,322
Administrative Support	7,200	7,200	7,380	180
Total Receipts	\$ 1,591,980	\$ 1,591,980	\$ 1,908,061	\$ 316,081

Continued on page -35- & -36-

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
DISBURSEMENTS:				
General Government:				
Personnel Services	\$ 4,500	\$ 4,500	\$ 1,035	\$ 3,465
Materials and Services	80,518	80,518	68,250	12,268
Capital Outlay	6,125	6,125	10,778	(4,653)
Total General Government	<u>91,143</u>	<u>91,143</u> (1)	<u>80,063</u>	<u>11,080</u>
City Building Maintenance:				
Materials and Services	13,500	13,500	5,690	7,810
Capital Outlay	4,000	4,000	2,528	1,472
Total City Building Maintenance	<u>17,500</u>	<u>17,500</u> (1)	<u>8,218</u>	<u>9,282</u>
Land Use and Development:				
Personnel Services	16,458	16,458	16,558	(100)
Materials and Services	13,600	13,600	13,760	(160)
Total Land Use and Development	<u>30,058</u>	<u>30,058</u> (1)	<u>30,318</u>	<u>(260)</u>
Library:				
Materials and Services	73,960	73,960	63,563	10,397
Total Library	<u>73,960</u>	<u>73,960</u> (1)	<u>63,563</u>	<u>10,397</u>
Attorney:				
Materials and Services	9,600	9,600	6,571	3,029
Total Attorney	<u>9,600</u>	<u>9,600</u> (1)	<u>6,571</u>	<u>3,029</u>
Finance and Administration:				
Personnel Services	42,881	42,881	36,614	6,267
Materials and Services	6,850	6,850	7,208	(358)
Total Finance and Administration	<u>\$ 49,731</u>	<u>\$ 49,731</u> (1)	<u>\$ 43,822</u>	<u>\$ 5,909</u>

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
<u>GENERAL FUND</u>				
DISBURSEMENTS (CONTINUED):				
Municipal Court:				
Personnel Services	\$ 37,685	\$ 37,685	\$ 37,438	\$ 247
Materials and Services	24,900	24,900	19,000	5,900
Total Municipal Court	<u>62,585</u>	<u>62,585</u> (1)	<u>56,438</u>	<u>6,147</u>
Public Properties:				
Personnel Services	90,473	90,473	87,867	2,606
Materials and Services	63,950	63,950	45,335	18,615
Capital Outlay	25,000	25,000	25,000	-
Total Public Properties	<u>179,423</u>	<u>179,423</u> (1)	<u>158,202</u>	<u>21,221</u>
Police:				
Personnel Services	811,093	811,093	781,615	29,478
Materials and Services	115,268	115,268	87,468	27,800
Total Police	<u>926,361</u>	<u>926,361</u> (1)	<u>869,083</u>	<u>57,278</u>
Operating Contingency	<u>60,000</u>	<u>60,000</u> (1)	<u>-</u>	<u>60,000</u>
Total Disbursements	<u>1,500,361</u>	<u>1,500,361</u>	<u>1,316,278</u>	<u>184,083</u>
Excess of Receipts Over (Under) Disbursements	91,619	91,619	591,783	500,164
Other Financing Sources, (Uses)				
Operating Transfers Out	(382,553)	(382,553) (1)	(382,553)	-
Total Other Financing Sources, (Uses)	<u>(382,553)</u>	<u>(382,553)</u>	<u>(382,553)</u>	<u>-</u>
Net Change in Fund Balance	(290,934)	(290,934)	209,230	500,164
Beginning Fund Balance	<u>2,019,400</u>	<u>2,019,400</u>	<u>2,131,225</u>	<u>111,825</u>
Ending Fund Balance	<u>\$ 1,728,466</u>	<u>\$ 1,728,466</u>	<u>\$ 2,340,455</u>	<u>\$ 611,989</u>

(1) Appropriation Level

Continued from pages -34- & -35-

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

DEBT SERVICE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
DISBURSEMENTS:				
Debt Service	\$ 940,629	\$ 940,629 (1)	\$ 940,629	\$ -
Total Disbursements	<u>940,629</u>	<u>940,629</u>	<u>940,629</u>	<u>-</u>
Other Financing Sources, (Uses)				
Operating Transfers In	<u>940,629</u>	<u>940,629</u>	<u>940,629</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	<u>364,096</u>	<u>364,096</u>	<u>364,096</u>	<u>-</u>
Ending Fund Balance	<u>\$ 364,096</u>	<u>\$ 364,096</u>	<u>\$ 364,096</u>	<u>\$ -</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

	<u>STREET FUND</u>			VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
RECEIPTS:				
Current Levy	\$ 114,480	\$ 114,480	\$ 127,076	\$ 12,596
Prior Years' Levies	4,579	4,579	2,469	(2,110)
State Street Allotment	140,000	140,000	149,440	9,440
Miscellaneous	-	-	337	337
Total Receipts	<u>259,059</u>	<u>259,059</u>	<u>279,322</u>	<u>20,263</u>
DISBURSEMENTS:				
Personnel Services	68,076	68,076	80,814	(12,738)
Materials and Services	126,150	126,150	113,178	12,972
Capital Outlay	7,500	7,500	4,289	3,211
Contingency	27,000	27,000	-	27,000
Total Disbursements	<u>228,726</u>	<u>228,726</u> (1)	<u>198,281</u>	<u>30,445</u>
Excess of Receipts Over (Under) Disbursements	30,333	30,333	81,041	50,708
Other Financing Sources (Uses)				
Operating Transfers Out	<u>(224,829)</u>	<u>(224,829)</u> (1)	<u>(224,829)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(224,829)</u>	<u>(224,829)</u>	<u>(224,829)</u>	<u>-</u>
Net Change in Fund Balance	(194,496)	(194,496)	(143,788)	50,708
Beginning Fund Balance	<u>258,823</u>	<u>258,823</u>	<u>221,666</u>	<u>(37,157)</u>
Ending Fund Balance	<u>\$ 64,327</u>	<u>\$ 64,327</u>	<u>\$ 77,878</u>	<u>\$ 13,551</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

	<u>SPECIAL PROJECTS FUND</u>			VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
RECEIPTS:				
NOEA-WRA Wetland Migration	\$ 34,099	\$ 34,099	\$ -	\$ (34,099)
ODOT TGM Grant	150,000	150,000	-	(150,000)
Strategic Planning Grant	75,000	75,000	-	(75,000)
Miscellaneous	-	-	2,288	2,288
Total Receipts	<u>259,099</u>	<u>259,099</u>	<u>2,288</u>	<u>(256,811)</u>
DISBURSEMENTS:				
Capital Outlay	<u>759,000</u>	<u>759,000</u>	<u>275,417</u>	<u>483,583</u>
Total Disbursements	<u>759,000</u>	<u>759,000</u> (1)	<u>275,417</u>	<u>483,583</u>
Excess of Receipts Over (Under) Disbursements	(499,901)	(499,901)	(273,129)	226,772
Other Financing Sources (Uses)				
Operating Transfers In	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net Change in Fund Balance	(199,901)	(199,901)	26,871	226,772
Beginning Fund Balance	<u>219,000</u>	<u>219,000</u>	<u>285,414</u>	<u>66,414</u>
Ending Fund Balance	<u>\$ 19,099</u>	<u>\$ 19,099</u>	<u>\$ 312,285</u>	<u>\$ 293,186</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

WATER CAPITAL IMPROVEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
System Development Charges	\$ 5,000	\$ 5,000	\$ 2,760	\$ (2,240)
Federal Infrastructure Aid	111,613	111,613	111,613	-
WTP Insurance Reimbursement	100,000	100,000	165,057	65,057
Water System Master Plan Grant	70,000	70,000	-	(70,000)
Total Receipts	<u>286,613</u>	<u>286,613</u>	<u>279,430</u>	<u>(7,183)</u>
DISBURSEMENTS:				
Capital Outlay	928,071	928,071 (1)	519,338	408,733
Total Disbursements	<u>928,071</u>	<u>928,071</u>	<u>519,338</u>	<u>408,733</u>
Net Change Fund Balance	(641,458)	(641,458)	(239,908)	401,550
Other Financing Sources, -Uses				
Operating Transfers In	300,000	300,000	300,000	-
Total Other Financing Sources, -Uses	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Excess of Receipts Over (Under) Disbursements	(341,458)	(341,458)	60,092	401,550
Beginning Fund Balance	<u>341,656</u>	<u>341,656</u>	<u>357,303</u>	<u>15,647</u>
Ending Fund Balance	<u>\$ 198</u>	<u>\$ 198</u>	<u>\$ 417,395</u>	<u>\$ 417,197</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

SEWER CAPITAL IMPROVEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
Federal Infrastructure Aid	\$ 111,613	\$ 111,613	\$ 111,613	\$ -
Sewer SDC	8,000	8,000	7,935	(65)
Total Receipts	119,613	119,613	119,548	(65)
DISBURSEMENTS:				
Capital Outlay	1,217,584	1,217,584	309,340	908,244
Total Disbursements	1,217,584	1,217,584 (1)	309,340	908,244
Net Change in Fund Balance	(1,097,971)	(1,097,971)	(189,792)	908,179
Other Financing Sources, -Uses				
Operating Transfers In	260,000	260,000	260,000	-
Total Other Financing Sources, -Uses	260,000	260,000	260,000	-
Excess of Receipts Over, -Under Disbursements and Transfers	(837,971)	(837,971)	70,208	908,179
Beginning Fund Balance	838,151	838,151	954,527	116,376
Ending Fund Balance	\$ 180	\$ 180	\$ 1,024,735	\$ 1,024,555

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**COMBINING BALANCE SHEET - MODIFIED CASH BASIS
ALL NON-MAJOR FUNDS
June 30, 2023**

	LIBRARY FUND	TRANSPORTATION CAPITAL IMPROVEMENT FUND	TOTAL
ASSETS:			
Cash and Investments	\$ 82,137	\$ 472,104	\$ 554,241
Total Assets	<u>\$ 82,137</u>	<u>\$ 472,104</u>	<u>\$ 554,241</u>
Fund Balances:			
Restricted	\$ 82,137	\$ 472,104	\$ 554,241
Total Fund Balance	<u>82,137</u>	<u>472,104</u>	<u>554,241</u>
Total Liabilities and Fund Balances	<u>\$ 82,137</u>	<u>\$ 472,104</u>	<u>\$ 554,241</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - ALL NON-MAJOR FUNDS
For the year ended June 30, 2023**

	LIBRARY FUND	TRANSPORTATION CAPITAL IMPROVEMENT FUND	TOTAL
RECEIPTS:			
Interest and Earnings on Investments	\$ 625	\$ -	\$ 625
Total Receipts	625	-	625
DISBURSEMENTS:			
Materials and Services	7,396	-	7,396
Total Disbursements	7,396	106,272	113,668
Excess of Receipts Over (Under) Disbursements	(6,771)	(106,272)	(113,043)
Other Financing Sources (Uses)			
Operating Transfers In	-	224,829	224,829
Total Other Financing Sources (Uses)	-	224,829	224,829
Net Change in Fund Balance	(6,771)	118,557	111,786
Beginning Fund Balance	88,908	353,547	442,455
Ending Fund Balance	<u>\$ 82,137</u>	<u>\$ 472,104</u>	<u>\$ 554,241</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

LIBRARY TRUST FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
Interest and Earnings on Investments	\$ 625	\$ 625	\$ 625	\$ -
Total Receipts	<u>625</u>	<u>625</u>	<u>625</u>	<u>-</u>
DISBURSEMENTS:				
Materials and Services	<u>7,500</u>	<u>7,500 (1)</u>	<u>7,396</u>	<u>104</u>
Total Disbursements	<u>7,500</u>	<u>7,500</u>	<u>7,396</u>	<u>104</u>
Net Change in Fund Balance	(6,875)	(6,875)	(6,771)	104
Beginning Fund Balance	<u>85,043</u>	<u>85,043</u>	<u>88,908</u>	<u>3,865</u>
Ending Fund Balance	<u>\$ 78,168</u>	<u>\$ 78,168</u>	<u>\$ 82,137</u>	<u>\$ 3,969</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

TRANSPORTATION CAPITAL IMPROVEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
TSP Grant	\$ 212,461	\$ 212,461	\$ -	\$ (212,461)
SCA Grant	100,000	100,000	-	(100,000)
Total Receipts	312,461	312,461	-	(312,461)
DISBURSEMENTS:				
Capital Outlay	880,696	880,696 (1)	106,272	774,424
Total Disbursements	880,696	880,696	106,272	774,424
Excess of Receipts Over (Under) Disbursements	(568,235)	(568,235)	(106,272)	461,963
Other Financing Sources (Uses)				
Operating Transfers In	224,829	224,829	224,829	-
Total Other Financing Sources (Uses)	224,829	224,829	224,829	-
Net Change in Fund Balance	(343,406)	(343,406)	118,557	461,963
Beginning Fund Balance	347,029	347,029	353,547	6,518
Ending Fund Balance	\$ 3,623	\$ 3,623	\$ 472,104	\$ 468,481

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

WATER FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
Hook-Up Fees	\$ 2,500	\$ 2,500	\$ 1,500	\$ (1,000)
Water Deposits	500	500	1,035	535
Water Revenue	960,000	960,000	936,930	(23,070)
Miscellaneous	4,000	4,000	21,480	17,480
Total Receipts	967,000	967,000	960,945	(6,055)
DISBURSEMENTS:				
Water Operations				
Personnel Services	486,105	486,105	485,990	115
Materials and Services	212,550	212,550	203,600	8,950
Capital Outlay	7,500	7,500	4,289	3,211
Subtotal Water Operations	706,155	706,155 (1)	693,879	12,276
Contingency	9,000	9,000 (1)	-	9,000
Total Disbursements	715,155	715,155	693,879	21,276
Excess of Receipts Over (Under) Disbursements	251,845	251,845	267,066	15,221
Other Financing Sources (Uses)				
Transfers Out	(462,336)	(462,336) (1)	(462,336)	-
Total Other Financing Sources (Uses)	(462,336)	(462,336)	(462,336)	-
Net Change in Fund Balance	(210,491)	(210,491)	(195,270)	15,221
Beginning Fund Balance	399,616	399,616	347,750	(51,866)
Ending Fund Balance	\$ 189,125	\$ 189,125	\$ 152,480	\$ (36,645)

(1) Appropriation Level

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET**
For the year ended June 30, 2023

SEWER FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
RECEIPTS:				
Property Taxes-Current	\$ 486,453	\$ 486,453	\$ 488,864	\$ 2,411
Hook-Up Fees	500	500	300	(200)
Sewer Revenue	720,000	720,000	730,694	10,694
Sludge Revenue	280,000	280,000	200,114	(79,886)
Miscellaneous	100	100	584	484
	<u>1,487,053</u>	<u>1,487,053</u>	<u>1,420,556</u>	<u>(66,497)</u>
DISBURSEMENTS:				
Sewer Operations Program				
Personnel Services	451,696	451,696	448,673	3,023
Materials and Services	315,100	315,100	252,773	62,327
Capital Outlay	7,500	7,500	4,289	3,211
Subtotal Sewer Operations	<u>774,296</u>	<u>774,296</u>	(1) 705,735	68,561
Contingency	<u>48,000</u>	<u>48,000</u>	(1) -	48,000
	<u>822,296</u>	<u>822,296</u>	<u>705,735</u>	<u>116,561</u>
Excess of Receipts Over (Under) Disbursements	664,757	664,757	714,821	50,064
Other Financing Sources (Uses)				
Transfers Out	<u>(955,740)</u>	<u>(955,740)</u>	(1) (955,740)	-
	<u>(955,740)</u>	<u>(955,740)</u>	<u>(955,740)</u>	<u>-</u>
Net Change in Fund Balance	(290,983)	(290,983)	(240,919)	50,064
Beginning Fund Balance	<u>454,199</u>	<u>454,199</u>	<u>531,523</u>	<u>77,324</u>
Ending Fund Balance	<u>\$ 163,216</u>	<u>\$ 163,216</u>	<u>\$ 290,604</u>	<u>\$ 127,388</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2023**

TIMBER FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
DISBURSEMENTS:				
Timber Operations				
Materials and Services	\$ 90,300	\$ 90,300	\$ 75,091	\$ 15,209
Capital Outlay	14,000	14,000	4,289	9,711
Subtotal Timber Operations	<u>104,300</u>	<u>104,300</u>	(1) 79,380	24,920
Contingency	<u>50,000</u>	<u>50,000</u>	(1) -	50,000
Total Disbursements	<u>154,300</u>	<u>154,300</u>	<u>79,380</u>	<u>74,920</u>
Net Change in Fund Balance	(154,300)	(154,300)	(79,380)	74,920
Beginning Fund Balance	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,709,274</u>	<u>509,274</u>
Ending Fund Balance	<u>\$ 1,045,700</u>	<u>\$ 1,045,700</u>	<u>\$ 1,629,894</u>	<u>\$ 584,194</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - GENERAL FUND
For the year ended June 30, 2023**

TAX YEAR	<u>GENERAL FUND</u>					
	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/01/2022	DEDUCT DISCOUNTS	ADJUST- MENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEG- REGATED AT 6/30/2023
CURRENT:						
2022-2023	\$ 1,226,376	\$ 33,236	\$ 1,680	\$ 436	\$ 1,169,209	\$ 26,047
PRIOR YEARS:						
2021-2022	23,375	(6)	(889)	829	11,003	12,318
2020-2021	11,904	(6)	(843)	841	4,635	7,273
2019-2020	6,523	(6)	(1,290)	1,283	4,473	2,049
2018-2019	2,287	(4)	(655)	637	1,912	361
Prior	1,858	-	(434)	431	698	1,157
Total Prior	45,947	(22)	(4,111)	4,021	22,721	23,158
Total	<u>\$ 1,272,323</u>	<u>\$ 33,214</u>	<u>\$ (2,431)</u>	<u>\$ 4,457</u>	<u>\$ 1,191,930</u>	<u>\$ 49,205</u>

RECONCILIATION TO REVENUE:

Cash Collections by County Treasurer Above	\$ 1,191,930
Interest on Delinquent Taxes	766
Reimbursements	6,592
Total Revenue	<u>\$ 1,199,288</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - STREET FUND
For the year ended June 30, 2023**

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/01/2022	DEDUCT DISCOUNTS	STREET FUND		CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEG- REGATED AT 6/30/2023
			ADJUST- MENTS TO ROLLS	ADD INTEREST		
CURRENT:						
2022-2023	\$ 133,289	\$ 3,612	\$ 182	\$ 47	\$ 127,075	\$ 2,831
PRIOR YEARS:						
2021-2022	2,541	(1)	(97)	90	1,196	1,339
2020-2021	1,294	(1)	(92)	91	504	790
2019-2020	709	(1)	(140)	139	486	223
2018-2019	249	-	(71)	69	208	39
Prior	201	-	(46)	47	76	126
Total Prior	4,994	(3)	(446)	436	2,470	2,517
Total All Funds	\$ 138,283	\$ 3,609	\$ (264)	\$ 483	\$ 129,545	\$ 5,348

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - SEWER FUND
For the year ended June 30, 2023**

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/01/2022	DEDUCT DISCOUNTS	SEWER FUND		CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEG- REGATED AT 6/30/2023
			ADJUST- MENTS TO ROLLS	ADD INTEREST		
CURRENT:						
2022-2023	\$ 501,071	\$ 13,580	\$ 686	\$ 178	\$ 477,713	\$ 10,642
PRIOR YEARS:						
2021-2022	10,817	(3)	(411)	383	5,092	5,700
2020-2021	5,872	(3)	(416)	415	2,286	3,588
2019-2020	3,378	(3)	(667)	664	2,317	1,061
2018-2019	1,254	(2)	(359)	349	1,048	198
Prior	1,089	-	(257)	251	408	675
Total Prior	22,410	(11)	(2,110)	2,062	11,151	11,222
Total All Funds	\$ 523,481	\$ 13,569	\$ (1,424)	\$ 2,240	\$ 488,864	\$ 21,864

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

OTHER INFORMATION

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
June 30, 2023**

	TOTAL REQUIREMENTS		DEQ		WATER FUND	
			STATE REVOLVING LOANS		OREGON SPECIAL PUBLIC WORKS FUND	
Original Amount			\$9,856,180		\$886,347	
Interest Rate			1.13 - 2.87%		6.00%	
YEAR OF MATURITY	PRINCIPAL	INTEREST	PRINCIPAL DUE 6/1, 8/1 12/1 and 2/1	INTEREST DUE 6/1, 8/1 12/1 and 2/1	PRINCIPAL DUE 12/1	INTEREST DUE 12/1
2023-2024	\$ 653,299	\$ 169,129	\$ 559,174	\$ 112,616	\$ 54,920	\$ 14,415
2024-2025	673,183	147,996	575,184	96,606	58,216	11,120
2025-2026	698,752	126,177	591,657	80,133	61,709	7,627
2026-2027	720,028	103,402	608,602	63,188	65,412	3,925
2027-2028	672,703	79,891	626,035	45,755	-	-
2028-2029	696,320	59,773	643,971	27,819	-	-
2029-2030	387,935	38,862	334,875	9,369	-	-
2030-2031	65,987	31,559	12,187	4,555	-	-
2031-2032	66,941	28,854	12,370	4,372	-	-
2032-2033	72,932	26,113	12,557	4,185	-	-
2033-2034	73,959	23,086	12,746	3,996	-	-
2034-2035	80,025	20,021	12,938	3,804	-	-
2035-2036	81,130	16,665	13,133	3,609	-	-
2036-2037	87,276	13,270	13,330	3,412	-	-
2037-2038	88,466	9,579	13,531	3,211	-	-
2038-2039	29,220	5,843	13,735	3,007	-	-
2039-2040	29,978	5,085	13,942	2,800	-	-
2040-2041	30,758	4,305	14,151	2,591	-	-
2041-2042	31,562	3,501	14,364	2,378	-	-
2042-2043	28,924	2,673	14,580	2,162	-	-
2043-2044	14,800	1,942	14,800	1,942	-	-
2044-2045	15,022	1,720	15,022	1,720	-	-
2045-2046	15,249	1,493	15,249	1,493	-	-
2046-2047	15,478	1,264	15,478	1,264	-	-
2047-2048	15,711	1,031	15,711	1,031	-	-
2048-2049	15,948	794	15,948	794	-	-
2049-2050	16,188	554	16,188	554	-	-
2050-2051	16,432	310	16,432	310	-	-
2051-2052	8,327	62	8,327	62	-	-
TOTALS	\$ 5,402,533	\$ 924,954	\$ 4,246,217	\$ 488,738	\$ 240,257	\$ 37,087

DEQ State Revolving Loans consist of three loans.

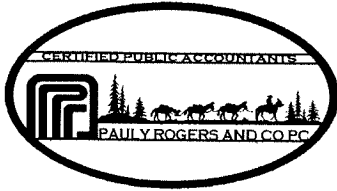
LOAN NO.	BALANCE DUE
R75262	\$ 1,086,202
R75263	2,772,902
R75264	387,113
TOTAL	\$ 4,246,217

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the City of Rainier as of and for the year ended June 30, 2023, and have issued our report thereon dated October 27, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

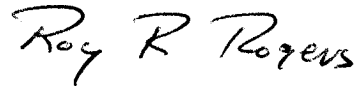
In connection with our testing nothing came to our attention that caused us to believe the City of Rainier was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations [except as follows]:

1. Expenditures were within authorized appropriations, except as noted on page 12 in the notes to the basic financial statements.
2. During review of the LB1 and line item budget document we noted the unappropriated balance(s) published in the LB1 was \$54,723 more than the unappropriated balances in the proposed line item budget document.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

This report is intended solely for the information and use of the council members and management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in cursive script that reads "Roy R. Rogers".

Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

**CLEAN WATER STATE REVOLVING FUND
LOAN AGREEMENT
No. R75265**

BETWEEN

**THE STATE OF OREGON
ACTING BY AND THROUGH ITS
DEPARTMENT OF ENVIRONMENTAL QUALITY**

AND

CITY OF RAINIER

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THIS LOAN AGREEMENT is made and entered into as of the date it is fully executed by both parties (and in the case of the State, approved by the Attorney General's Office, if required) and is by and between the **State of Oregon, acting by and through its Department of Environmental Quality ("DEQ")**, and the **Borrower** (as defined below). Unless the context requires otherwise, capitalized terms not defined below shall have the meanings assigned to them by ARTICLE 8 of this Loan Agreement. The reference number for the Loan made pursuant to this Loan Agreement is Loan No. R75265

DEQ agrees to make, and Borrower agrees to accept, the Loan on the terms and subject to the conditions set forth below.

ARTICLE 1: THE LOAN - SPECIFIC TERMS

DEQ agrees to make the Loan on the following terms and conditions:

(A) **BORROWER:** City of Rainier

(B) **BORROWER'S ADDRESS:** 106 West B Street
P.O. Box 100
Rainier, Oregon 97048

(C) **LOAN AMOUNT:** \$400,000.

(D) **TYPE AND PURPOSE OF LOAN.** The Loan is a "Revenue Secured Loan" made by DEQ pursuant to OAR Section 340-054-0065(2) for the purpose of financing the Project.

(E) **PROJECT TITLE:** Wastewater Collection System Master Plan

(F) **DESCRIPTION OF THE PROJECT:** The Borrower will create a Wastewater Collection System Master Plan whose purpose will be to develop a 20-year Capital Improvement Program (CIP) for collections system improvements to understand: the extent of the I/I issue, the most cost-effective locations to reduce I/I, plan CS and SS system capital improvements, and develop budgetary costs to financially plan for the needed rehabilitation work; this plan will provide design flows for a separate WWTP Master Plan. This a compliance requirement of City's NPDES permit and 2023 MAO.

(G) **INTEREST RATE:** Zero and 95/100 percent (0.95%) per annum. Calculation of interest is also discussed in ARTICLE 2(E) and in ARTICLE 2(F)(4) of this Agreement.

(H) **REPAYMENT PERIOD:** Ending no later than (a) Five (5) years after the Completion Date or (b) Five (5) years after the estimated Completion Date set forth in ARTICLE 3(A)(10), whichever date is earlier.

(I) **TERMS OF REPAYMENT:** An interest-only payment six months after the estimated Project Completion Date set forth in ARTICLE 3(A)(10) and thereafter semi-annual payments of principal and interest in accordance with Appendix A and ARTICLE 2(F) of this Agreement.

(J) PLEDGE: The Borrower hereby grants to DEQ a security interest in and irrevocably pledges its Net Operating Revenues to secure repayment of and to pay the amounts due under this Loan Agreement. The Net Operating Revenues so pledged and hereafter received by the Borrower shall immediately be subject to the lien of such pledge without physical delivery or further act, and the lien of the pledge shall be superior to all other claims and liens whatsoever, to the fullest extent permitted by ORS 287A.310. The Borrower represents and warrants that the pledge of Net Operating Revenues hereby made by the Borrower complies with, and shall be valid and binding from the date of this Agreement pursuant to, ORS 287A.310. The Borrower covenants with DEQ and any assignee of this Agreement that except as otherwise expressly provided herein, the Borrower shall not issue any other obligations which have a pledge or lien on the Net Operating Revenues superior to or on a parity with the pledge herein granted without the written permission of DEQ. This Loan is a parity obligation with all other CWSRF loans between DEQ and the Borrower

(K) LOAN FORGIVENESS: If the Borrower completes the Project, and provided there is no default of any of the terms hereof, DEQ shall forgive twenty-five percent (25%) of the Loan or \$100,000, whichever is less (the portion of the Loan that is forgiven being referred to as the "Forgivable Loan"), on the date the first repayment is due hereunder. The amount of the Loan forgiveness will be determined when the Final Loan Amount is calculated.

ARTICLE 2: GENERAL LOAN PROVISIONS

(A) AGREEMENT OF DEQ TO LOAN. DEQ agrees to loan the Borrower an amount not to exceed the Loan Amount, subject to the terms and conditions of this Loan Agreement, but solely from funds available to DEQ in the Water Pollution Control Revolving Fund for its Clean Water State Revolving Fund program. This Loan Agreement is given as evidence of a Loan to the Borrower made by DEQ pursuant to ORS Chapters 190, 287A and 468, and OAR Chapter 340, all as amended from time to time, consistent with the express provisions hereof.

(B) AVAILABILITY OF FUNDS. DEQ's obligation to make the Loan described in this Agreement is subject to the availability of funds in the Water Pollution Control Revolving Fund for its CWSRF program, and DEQ shall have no liability to the Borrower or any other party if such funds are not available or are not available in amounts sufficient to fund the entire Loan described herein, as determined by DEQ in the reasonable exercise of its administrative discretion. Funds may not be available ahead of the estimated schedule of disbursements submitted by the Borrower, which is attached as Appendix B. This schedule may be revised from time to time by the parties without the necessity of an amendment by replacing the then current Appendix B with an updated Appendix B which is dated and signed by both parties.

(C) DISBURSEMENT OF LOAN PROCEEDS.

(1) Project Account(s). Loan proceeds (as and when disbursed by DEQ to the Borrower) shall be deposited in a Project account(s). The Borrower shall maintain Project account(s) as segregated account(s). Funds in the Project account(s) shall only be used to pay for Project costs, and all earnings on the Project account(s) shall be credited to the account(s).

(2) Documentation of Expenditures. The Borrower shall provide DEQ with written evidence of work performed upon the Project and Project-related expenses incurred and such receipts for the payment of the same, releases, satisfactions and other signed statements and forms as DEQ may reasonably require. DEQ will disburse funds to pay Project costs only after the Borrower has provided documentation satisfactory to DEQ that such Project costs have been incurred and qualify for reimbursement hereunder.

(3) Adjustments and Corrections. DEQ may at any time review and audit requests for disbursement and make adjustments for, among other things, ineligible expenditures, mathematical errors, work not performed, unacceptable work and other discrepancies. Nothing in this Agreement requires DEQ to pay any amount for work performed or Project-related expenses incurred unless DEQ is satisfied that the claim therefor is reasonable and that the Borrower actually expended such amount for the Project. In addition, DEQ shall not be required to make any disbursement which would cause the total of all disbursements made hereunder (including the requested disbursement) to be greater than the total estimated cost of the work completed at the time of the disbursement, as determined by DEQ.

(D) AGREEMENT OF BORROWER TO REPAY. The Borrower agrees to repay all amounts owed on this Loan as described in ARTICLE 1(I) and ARTICLE 2(F) in U.S. Dollars in immediately available funds at the place listed for DEQ in ARTICLE 10(A). In any case, the Borrower agrees to repay all amounts owed on this Loan within the Repayment Period.

(E) INTEREST. Interest will accrue at the rate specified in ARTICLE 1(G) from the date that a disbursement hereunder is mailed or delivered to the Borrower or deposited into an account of the Borrower. Interest will accrue using a 365/366 day year and actual days elapsed until the Final Loan Amount is determined and the final repayment schedule is prepared and thereafter on a 360-day year basis and actual days elapsed.

(F) LOAN REPAYMENT.

(1) Preliminary Repayment Schedule; Interim Payments. The attached APPENDIX A is a preliminary repayment schedule based on the estimated date of the first disbursement hereunder and Loan Amount. Until the final repayment schedule is effective, the Borrower shall make the payments set forth in the preliminary repayment schedule.

(2) Final Repayment Schedule.
After the Borrower has submitted its final request for Loan proceeds and DEQ has made all required disbursements hereunder, DEQ will determine the Final Loan Amount and prepare a final payment schedule that provides for level semi-annual installment payments of principal and interest (commencing on the next semi-annual payment date), each in an amount sufficient to pay accrued interest to the date of payment and to pay so much of the principal balance as to fully amortize the then Outstanding Loan Amount over the remaining Repayment Period. This final repayment schedule, when signed and dated by the parties, will replace the preliminary payment schedule as Attachment A without the necessity of an amendment to this Agreement; provided however that if the final repayment schedule is for a

Loan Amount that is less than the Loan Amount set forth in ARTICLE 1(C), the parties must execute a formal amendment to this Agreement.

(3) Crediting of Scheduled Payments. A scheduled payment received before the scheduled repayment date will be applied to interest and principal on the scheduled repayment date, rather than on the day such payment is received. Scheduled payments will be applied first to fees due, if any, and then to interest, according to the applicable repayment schedule, and then to principal.

(4) Crediting of Unscheduled Payments. All unscheduled payments, including any prepayments and partial payments, will be applied first to fees due, if any, and then to accrued unpaid interest (which will be computed as otherwise provided in this Agreement, except that interest from the last payment date will be calculated using a 365/366 day year and actual days elapsed), and then to principal. In the case of a Loan prepayment that does not prepay all of the principal of the Loan, DEQ will determine, in its sole discretion, how it will apply such Loan prepayment to the Outstanding Loan Amount. After a partial payment, DEQ may, in its sole and absolute discretion, reamortize the Outstanding Loan Amount at the same interest rate for the same number of payments to decrease the Loan payment amount; provided, however, that nothing in this Agreement requires DEQ to accept any partial payment or to reamortize the Outstanding Loan Amount if it accepts a partial payment.

(5) Final Payment. The Outstanding Loan Amount, all accrued and unpaid interest, and all unpaid fees and charges due hereunder are due and payable no later than five (5) years after the Completion Date.

(G) PREPAYMENT.

(1) Optional Prepayment. The Borrower may prepay any amount owed on this Loan without penalty on any business day upon 24 hours prior written notice. Any prepayment made hereunder will be applied in accordance with ARTICLE 2(F)(4).

(2) Refinancing of Loan by the Borrower. If the Borrower refinances the portion of the Project financed by this Loan or obtains an additional grant or loan that is intended to finance the portion of the Project financed by this Loan, it will prepay the portion of the Loan being refinanced by the additional grant or loan.

(3) Ineligible Uses of the Project. If the Borrower uses the Project for uses that are other than those described in ARTICLE 1(F) (“ineligible uses”), the Borrower shall, upon demand by DEQ, prepay an amount equal to the Outstanding Loan Amount multiplied by the percentage (as determined by DEQ) of ineligible use of the Project. Such prepayment shall be applied against the most remotely maturing principal installments and shall not postpone the due date of any payment(s) hereunder.

(H) LATE PAYMENT FEE. The Borrower agrees to pay immediately upon DEQ’s demand a late fee equal to five percent (5%) of any payment (including any loan fee) that is not received by DEQ on or before the tenth (10th) calendar day after such payment is due hereunder.

(I) TERMINATION OF LOAN AGREEMENT. Upon performance by the Borrower of all of its obligations under this Loan Agreement, including payment in full of the Final Loan Amount, all accrued interest and all fees, charges and other amounts due hereunder, this Loan Agreement will terminate, and DEQ will release its interest in any collateral given as security under this Loan Agreement.

ARTICLE 3: GENERAL REPRESENTATIONS, WARRANTIES AND COVENANTS

(A) REPRESENTATIONS AND WARRANTIES OF THE BORROWER. The Borrower represents and warrants to DEQ that:

(1) It is a duly formed and existing municipal corporation of the State of Oregon and has full corporate and other powers to enter into this Loan Agreement.

(2) This Agreement has been duly authorized and executed and delivered by an authorized officer of the Borrower and constitutes the legal, valid and binding obligation of the Borrower enforceable in accordance with its terms.

(3) All acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this Agreement have existed, have happened, and have been performed in due time, form and manner as required by law.

(4) Neither the execution of this Loan Agreement, the consummation of the transactions contemplated hereby, nor the fulfillment of or compliance with any of the terms and conditions of this Loan Agreement will violate any provision of law, or any order of any court or other agency of government, or any agreement or other instrument to which the Borrower is now a party or by which the Borrower or any of its properties or assets is bound. Nor will this Loan Agreement be in conflict with, result in a breach of, or constitute a default under, any such agreement or other instrument, or, except as provided hereunder, result in the creation or imposition of any lien, charge or encumbrance of any nature whatsoever upon any of the property or assets of the Borrower.

(5) This Loan Agreement does not create any unconstitutional indebtedness. The Loan Amount together with all of the Borrower's other obligations does not, and will not, exceed any limits prescribed by the Constitution, any of the statutes of the State of Oregon, the Borrower's charter, or any other authority.

(6) The Project is a project which the Borrower may undertake pursuant to Oregon law and for which the Borrower is authorized by law to borrow money.

(7) The Borrower has full legal right and authority and all necessary licenses and permits required as of the date hereof to own, operate and maintain the Facility, other than licenses and permits relating to the Facility which the Borrower expects to and shall receive in the ordinary course of business, to carry on its activities relating thereto, to execute and deliver this Agreement, to undertake and complete the Project, and to carry out and consummate all transactions contemplated by this Agreement.

(8) The information contained herein which was provided by the Borrower is true and accurate in all respects, and there is no material adverse information relating to the Project or the Loan, known to the Borrower, that has not been disclosed in writing to DEQ.

(9) No litigation exists or has been threatened that would cast doubt on the enforceability of the Borrower's obligations under this Loan Agreement.

(10) The estimated Completion Date of the Project is September 30, 2026. The Borrower agrees to complete the Project by the estimated Completion Date.

(11) The estimated total Costs of the Project are \$400,000

(12) The Borrower is in compliance with all laws, ordinances, and governmental rules and regulations to which it is subject, the failure to comply with which would materially adversely affect the ability of the Borrower to conduct its activities or undertake or complete the Project or the condition (financial or otherwise) of the Borrower or the Project.

(B) CONTINUING REPRESENTATIONS OF THE BORROWER. The representations of the Borrower contained herein shall be true on the closing date for the Loan and at all times during the term of this Agreement.

(C) REPRESENTATIONS AND WARRANTIES OF DEQ. DEQ represents and warrants that the Director has power under ORS Chapter 468 and OAR Chapter 340, Division 54, to enter into the transactions contemplated by this Loan Agreement and to carry out DEQ's obligations thereunder and that the Director is authorized to execute and deliver this Loan Agreement and to make the Loan as contemplated hereby.

ARTICLE 4: CONDITIONS TO LOAN

(A) CONDITIONS TO CLOSING. DEQ's obligations hereunder are subject to the condition that on or prior to April 30, 2024, the Borrower will duly execute and deliver to DEQ the following items, each in form and substance satisfactory to DEQ and its counsel:

(1) this Agreement duly executed and delivered by an authorized officer of the Borrower;

(2) a copy of the ordinance, order or resolution of the governing body of the Borrower authorizing the execution and delivery of this Agreement, certified by an authorized officer of the Borrower;

(3) Certification Regarding Lobbying, substantially in the form of APPENDIX F, duly executed and delivered by an authorized officer of the Borrower;

(4) an opinion of the legal counsel to the Borrower to the effect that:

(a) The Borrower has the power and authority to execute and deliver and perform its obligations under this Loan Agreement;

(b) This Loan Agreement has been duly executed and acknowledged where necessary by the Borrower's authorized representative(s), all required approvals have been obtained, and all other necessary actions have been taken, so that this Loan Agreement is valid, binding, and enforceable against the Borrower in accordance with its terms, except as such enforcement is affected by bankruptcy, insolvency, moratorium, or other laws affecting creditors rights generally;

(c) To such counsel's knowledge, this Loan Agreement does not violate any other agreement, statute, court order, or law to which the Borrower is a party or by which it or any of its property or assets is bound; and

(d) The Gross Revenues from which the Net Operating Revenues are derived and that are used as security for the Loan will **not** constitute taxes that are limited by Section 11b, Article XI of the Oregon Constitution; and

(5) such other documents, certificates, opinions and information as DEQ or its counsel may reasonably require .

(B) CONDITIONS TO DISBURSEMENTS. Notwithstanding anything in this Agreement to the contrary, DEQ shall have no obligation to make any disbursement to the Borrower under this Agreement unless:

(1) No Event of Default and no event, omission or failure of a condition which would constitute an Event of Default after notice or lapse of time or both has occurred and is continuing;

(2) All of the Borrower's representations and warranties in this Agreement are true and correct on the date of disbursement with the same effect as if made on such date; and

(3) The Borrower submits a disbursement request to DEQ that complies with the requirements of ARTICLE 2(C);

provided, however, DEQ shall be under no obligation to make any disbursement if:

(x) DEQ determines, in the reasonable exercise of its administrative discretion, there is insufficient money available in the CWSRF Program for the Project; or

(y) there has been a change in any applicable state or federal law, statute, rule or regulation so that the Project is no longer eligible for the Loan.

ARTICLE 5: COVENANTS OF BORROWER

(A) GENERAL COVENANTS OF THE BORROWER. Until the Loan is paid in full, the Borrower covenants with DEQ that:

(1) The Borrower shall use the Loan funds only for payment or reimbursement of the Costs of the Project in accordance with this Loan Agreement. The Borrower acknowledges and agrees that the Costs of the Project do NOT include any Lobbying costs or

expenses incurred by Borrower or any person on behalf of Borrower and that Borrower will not request payment or reimbursement for Lobbying costs and expenses.

(2) If the Loan proceeds are insufficient to pay for the Costs of the Project in full, the Borrower shall pay from its own funds and without any right of reimbursement from DEQ all such Costs of the Project in excess of the Loan proceeds.

(3) The Borrower is and will be the owner of the Facility and the Project and shall defend them against the claims and demands of all other persons at any time claiming the same or any interest therein.

(4) The Borrower shall not sell, lease, transfer, or encumber or enter into any management agreement or special use agreement with respect to the Facility or any financial or fixed asset of the utility system that produces the Net Operating Revenues without DEQ's prior written approval, which approval may be withheld for any reason. Upon sale, transfer or encumbrance of the Facility, in whole or in part, to a private person or entity, this Loan shall be immediately due and payable in full.

(5) Concurrent with the execution and delivery of this Loan Agreement, or as soon thereafter as practicable, the Borrower shall take all steps necessary to cause the Project to be completed in a timely manner in accordance with all applicable DEQ requirements.

(6) The Borrower shall take no action that would adversely affect the eligibility of the Project as a CWSRF project or cause a violation of any Loan covenant in this Agreement.

(7) The Borrower shall undertake the Project, request disbursements under this Loan Agreement, and use the Loan proceeds in full compliance with all applicable laws and regulations of the State of Oregon, including but not limited to ORS Chapter 468 and Oregon Administrative Rules Sections 340-054-0005 to 340-054-0065, as they may be amended from time to time, and all applicable federal authorities and laws and regulations of the United States, including but not limited to Title VI of the Clean Water Act as amended by the Water Quality Act of 1987, Public Law 100-4, the federal cross-cutters listed in APPENDIX D the equal employment opportunity provisions in APPENDIX E, and the regulations of the U.S. Environmental Protection Agency, all as they may be amended from time to time. The Borrower shall include in all contracts (unless exempt) with its prime contractor(s) the language set forth in APPENDIX E.

(8) The Borrower shall keep the Facility in good repair and working order at all times and operate the Facility in an efficient and economical manner. The Borrower shall provide the necessary resources for adequate operation and maintenance of the Facility and retain sufficient personnel to operate the Facility.

(9) Interest paid on this Loan Agreement is *not* excludable from gross income under Section 103(a) of the United States Internal Revenue Code of 1986, as amended (the "Code"). However, the DEQ may have funded this Loan with the proceeds of State bonds that bear interest that is excludable from gross income under Section 103(a) of the Code. Section 141 of the Code requires that the State not allow the proceeds of the State

bonds to be used by private entities (including the federal government) in such a way that the State bonds would become "private activity bonds" as defined in Section 141 of the Code. To protect the State bonds the Borrower agrees that it shall not use the Loan proceeds or lease, transfer or otherwise permit the use of the Project by any private person or entity in any way that that would cause this Loan Agreement or the State bonds to be treated as "private activity bonds" under Section 141 of the Code and the regulations promulgated under that Section of the Code.

(B) DEBT SERVICE COVERAGE REQUIREMENT; WASTEWATER RATE COVENANT; REPORTING.

(1) Debt Service Coverage Requirement. The Borrower shall maintain wastewater rates and charge fees in connection with the operation of the Facility that are adequate to generate Net Operating Revenues in each fiscal year sufficient to pay (i) all debt service (excluding debt service on the Loan), (ii) all other financial obligations imposed in connection with prior lien obligations of the Borrower, and (iii) an amount equal to the debt service coverage factor of 105% multiplied by the debt service payments due under this Loan Agreement in that fiscal year; provided, however, the amount required under (i) shall include any amounts required by DEQ to provide coverage satisfactory to DEQ on prior lien obligations or new lien obligations the Borrower may incur that DEQ determines are inadequately secured or otherwise may adversely affect the ability of the Borrower to repay the Loan.

(2) Wastewater Rate Adjustments. The Borrower shall review its wastewater rates and fees at least annually. If, in any fiscal year, the Borrower fails to collect fees sufficient to meet the debt service coverage requirement described in ARTICLE 5(B)(1), the Borrower shall promptly adjust its wastewater rates and fees to assure future compliance with such coverage requirement. The Borrower's adjustment of the wastewater rates and fees does **not** constitute a cure of any default by the Borrower of the debt service coverage requirement set forth in ARTICLE 5(B)(1). The Borrower's failure to adjust rates shall not, at the discretion of DEQ, constitute a default if the Borrower transfers to the fund that holds the Net Operating Revenues unencumbered resources in an amount equal to the revenue deficiency to the Facility that produces the Net Operating Revenues.

(3) Reporting Requirement. By December 31 of each year the Borrower shall provide DEQ with a report that demonstrates the Borrower's compliance with the requirements of this ARTICLE 5(B). If the audit report described in ARTICLE 5(F) identifies the Net Operating Revenues and contains a calculation demonstrating the Borrower's satisfaction of the requirements of this ARTICLE 5(B), that audit will satisfy the requirements of this ARTICLE 5(B)(3).

(C) LOAN RESERVE REQUIREMENT; LOAN RESERVE ACCOUNT.

(1) Loan Reserve Requirement. Until the Final Loan Amount is calculated, the Loan reserve requirement is \$31,048. The Borrower shall deposit the Loan reserve requirement amount into the Loan Reserve Account no later than the date the first payment is due hereunder.

(2) Loan Reserve Account. The Borrower shall create a segregated Loan Reserve Account that shall be held in trust for the benefit of DEQ. The Borrower hereby grants to DEQ a security interest in and irrevocably pledges the Loan Reserve Account to pay the amounts due under this Loan Agreement. The funds in Loan Reserve Account so pledged and hereafter received by the Borrower shall immediately be subject to the lien of such pledge without physical delivery or further act, and the lien of the pledge shall be superior to all other claims and liens whatsoever, to the fullest extent permitted by ORS 287A.310. The Borrower represents and warrants that the pledge of the Loan Reserve Account hereby made by the Borrower complies with, and shall be valid and binding from the date of this Agreement pursuant to, ORS 287A.310. The Borrower shall use the funds in the Loan Reserve Account solely to pay amounts due hereunder until the principal, interest, fees, and any other amounts due hereunder have been fully paid.

(3) Additional Deposits. If the balance in the Loan Reserve Account falls below the Loan reserve requirement, the Borrower shall promptly deposit from the first Net Operating Revenues available after payment of the amounts due hereunder (unless the Borrower has previously made such deposit from other money of the Borrower) an amount sufficient to restore the balance up to the Loan reserve requirement.

(D) **INSURANCE.** At its own expense, the Borrower shall, during the term of this Agreement, procure and maintain insurance coverage (including, but not limited to, hazard, flood and general liability insurance) adequate to protect DEQ's interest and in such amounts and against such risks as are usually insurable in connection with similar projects and as is usually carried by entities operating similar facilities. The insurance shall be with an entity which is acceptable to DEQ. The Borrower shall provide evidence of such insurance to DEQ. Self insurance maintained pursuant to a recognized municipal program of self-insurance will satisfy this requirement.

(E) **INDEMNIFICATION.** *The Borrower shall, to the extent permitted by law and the Oregon Constitution, indemnify, save and hold the State, its officers, agents and employees harmless from and (subject to ORS Chapter 180) defend each of them against any and all claims, suits, actions, losses, damages, liabilities, cost and expenses of any nature whatsoever resulting from, arising out of or relating to the acts or omissions of the Borrower or its officers, employees, subcontractors or agents in regard to this Agreement or the Project.*

(F) **THE BORROWER'S FINANCIAL RECORDS; FINANCIAL REPORTING REQUIREMENTS.**

(1) Financial Records. The Borrower shall keep proper and complete books of record and account and maintain all fiscal records related to this Agreement, the Project, and the Facility in accordance with generally accepted accounting principles, generally accepted government accounting standards, the requirements of the Governmental Accounting Standards Board, and state minimum standards for audits of municipal corporations. The Borrower must maintain separate Project accounts in accordance with generally accepted government accounting standards promulgated by the Governmental Accounting Standards Board. The Borrower will permit DEQ and the Oregon Secretary of State and their representatives to inspect its properties, and all work done on the Project, and DEQ, the Oregon Secretary of State and the federal government and their duly authorized representatives shall have access to the Borrower's fiscal records and other books, documents, papers, plans and writings that are pertinent to this

Agreement to perform examinations and audits and make excerpts and transcripts and take copies.

(2) **Record Retention Period.** The Borrower shall retain and keep accessible files and records relating to the Project for at least six (6) years (or such longer period as may be required by applicable law) after Project completion as determined by DEQ and financial files and records until all amounts due under this Loan Agreement are fully repaid, or until the conclusion of any audit, controversy, or litigation arising out of or related to this Agreement, whichever date is later.

(3) **Audit.** Federal enabling legislation and applicable regulations require an audit of each CWSRF Loan. The Borrower agrees to provide to DEQ the following which DEQ agrees to accept as adequate to meet this federal audit requirement.

(a) As soon as possible, but in no event later than six (6) months following the Project Completion Date, a full and complete accounting of the Costs of the Project, including but not limited to documentation to support each cost element and a summary of the Costs of the Project and the sources of funding; and

(b) As soon as possible, but in no event later than nine (9) months after the end of each fiscal year, a copy of the Borrower's annual audit report, if requested by DEQ.

(G) **DBE GOOD FAITH EFFORT.** Pursuant to the good faith efforts described in APPENDIX C, the Borrower shall make a good faith effort to promote fair share awards to Minority Business Enterprises (“MBE”), Women's Business Enterprises (“WBE”), and Small Businesses in Rural Areas (“SBRA”) on all contracts and subcontracts awarded as part of the Project. The Borrower agrees to include, in its contract(s) with its prime contractor(s), the following language, which must not be altered in any way:

“The contractor shall not discriminate on the basis of race, color, national origin or sex in the performance of this contract. The contractor shall carry out applicable requirements of 40 CFR part 33 in the award and administration of contracts awarded under EPA financial assistance agreements. Failure by the contractor to carry out these requirements is a material breach of this contract which may result in the termination of this contract or other legally available remedies.”

The Borrower also agrees to include, in its contract(s) with its prime contractor(s), language to the following effect (the exact language may vary):

(1) A prime contractor is required to pay its subcontractor(s) no more than 30 days from the prime contractor’s receipt of payment from the Borrower.

(2) The Borrower must be notified in writing by its prime contractor prior to any termination of a DBE subcontractor for convenience by the prime contractor.

(3) If a DBE subcontractor fails to complete work under the subcontract for any reason, the prime contractor must use the Six Good Faith Efforts as described in 40 C.F.R. 35.3145(d) in selecting a replacement subcontractor.

(4) A prime contractor must employ the Six Good Faith Efforts even if the prime contractor has achieved its Fair Share Objectives under Subpart D of 40 C.F.R. Part 33.

(H) **PROJECT ASSURANCES.** Nothing in this Loan Agreement prohibits the Borrower from requiring more assurances, guarantees, indemnity or other contractual requirements from any party performing Project work.

ARTICLE 6: DISCLAIMERS BY DEQ; LIMITATION OF DEQ'S LIABILITY

(A) **DISCLAIMER OF ANY WARRANTY.** DEQ EXPRESSLY DISCLAIMS ANY REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, REGARDING THE PROJECT, THE QUALITY OF DATA AND INFORMATION USED IN AND THAT BECOME A PART OF THE PROJECT, THE QUALITY OF THE WORK PERFORMED UPON THE PROJECT, OR THE EXTENT AND STAGE OF COMPLETION OF THE PROJECT. No such warranty or guarantee shall be implied by virtue of any review or disbursement made by DEQ. Any review done by DEQ shall be for its sole benefit.

(B) **DISCLAIMER OF LIABILITY OF DEQ.** DEQ EXPRESSLY DISCLAIMS LIABILITY OF ANY KIND OR CHARACTER WHATSOEVER FOR PAYMENT OF ANY COSTS OR EXPENSES INCURRED FOR THE PROJECT OR OTHERWISE IN CONNECTION WITH THE COMPLETION OF THE PROJECT OR CONTRACTS ENTERED INTO BY THE BORROWER WITH THIRD PARTIES FOR THE COMPLETION OF THE PROJECT. All Project costs and expenses, including any indirect costs, shall be the responsibility of and shall be paid by the Borrower.

(C) **NONLIABILITY OF STATE.**

(1) The State and its officers, agents and employees shall not be liable to the Borrower or to any other party for any death, injury, damage, or loss that may result to any person or property by or from any cause whatsoever, arising out of any omissions or errors in the findings, conclusions and recommendations for the Project, any agreements or documents between the Borrower and third parties related to the Project or any activities related to the Project. DEQ shall not be responsible for doing cost comparisons or reviewing or monitoring compliance by the Borrower or any other party with state procurement laws and regulations.

(2) The Borrower hereby expressly releases and discharges DEQ, its officers, agents and employees from all liabilities, obligations and claims arising out of the Project work or under the Loan, subject only to exceptions previously agreed upon in writing by the parties.

(3) Any findings by DEQ concerning the Project and any review or analyses of the Project by DEQ are for determining eligibility for the Loan and disbursement of Loan proceeds only. Such findings do not constitute an endorsement of the findings, conclusions

and recommendations of the Project or its components or an assurance of any kind for any other purpose.

(4) Review and approval of facilities plans, design drawings and specifications or other documents by or for DEQ does not relieve the Borrower of its responsibility to properly plan, design, build and effectively operate and maintain the Facility as required by law, regulations, permits and good management practices.

ARTICLE 7: DEFAULT AND REMEDIES

(A) **EVENTS OF DEFAULT.** The occurrence of one or more of the following events constitutes an Event of Default, whether occurring voluntarily or involuntarily, by operation of law or pursuant to any order of any court or governmental agency:

(1) The Borrower fails to make any Loan payment within thirty (30) days after the payment is scheduled to be made according to the repayment schedule;

(2) Any representation or warranty made by the Borrower hereunder was untrue in any material respect as of the date it was made;

(3) The Borrower becomes insolvent or admits in writing an inability to pay its debts as they mature or applies for, consents to, or acquiesces in the appointment of a trustee or receiver for the Borrower or a substantial part of its property; or in the absence of such application, consent, or acquiescence, a trustee or receiver is appointed for the Borrower or a substantial part of its property and is not discharged within sixty (60) days; or any bankruptcy, reorganization, debt arrangement or moratorium or any dissolution or liquidation proceeding is instituted by or against the Borrower and, if instituted against the Borrower, is consented to or acquiesced in by the Borrower or is not dismissed within twenty (20) days;

(4) As a result of any changes in the United States Constitution or the Oregon Constitution or as a result of any legislative, judicial, or administrative action, any part of this Loan Agreement becomes void, unenforceable or impossible to perform in accordance with the intent and purposes of the parties hereto or is declared unlawful;

(5) The Borrower defaults in the performance or observance of any covenants or agreements contained in any loan documents between itself and any lender or lenders, and the default remains uncured upon the expiration of any cure period provided by said loan documents; or

(6) The Borrower fails to cure non-compliance in any material respect with any other covenant, condition, or agreement of the Borrower hereunder, other than as set forth in (1) through (5) above within a period of thirty (30) days after DEQ provides notice of the noncompliance.

(B) **REMEDIES.** If DEQ determines that an Event of Default has occurred, DEQ may, without further notice:

- (1) Declare the Outstanding Loan Amount plus any unpaid accrued interest, fees and any other amounts due hereunder immediately due and payable;
- (2) Cease making disbursement of Loan proceeds or make some disbursements of Loan proceeds and withhold or refuse to make other disbursements;
- (3) Appoint a receiver, at the Borrower's expense, to operate the Facility that produces the pledged revenues and collect the Gross Revenues
- (4) Set and collect utility rates and charges;
- (5) Pay, compromise or settle any liens on the Facility or the Project or pay other sums required to be paid by the Borrower in connection with the Project, at DEQ's discretion, using the Loan proceeds and such additional money as may be required. If DEQ pays any encumbrance, lien, claim, or demand, it shall be subrogated, to the extent of the amount of such payment, to all the rights, powers, privileges, and remedies of the holder of the encumbrance, lien, claim, or demand, as the case may be. Any such subrogation rights shall be additional cumulative security for the amounts due under this Loan Agreement;
- (6) Direct the State Treasurer to withhold any amounts otherwise due to the Borrower from the State of Oregon and, to the extent permitted by law, direct that such funds be applied to the amounts due DEQ under this Loan Agreement and be deposited into the CWSRF;
- (7) Pursue any other legal or equitable remedy it may have.

ARTICLE 8: DEFINITIONS

- (A) **“BORROWER”** means the public agency (as defined in ORS 468.423(2)) shown as the “Borrower” in Article 1(A) of this Agreement.
- (B) **“COMPLETION DATE”** means the date on which the Project is completed, and, if required, approved by DEQ.
- (C) **“COSTS OF THE PROJECT”** means expenditures approved by DEQ that are necessary to carry out the Project in compliance with DEQ's requirements and may include but are not limited to the following items:
- (1) The costs and expenses that the Borrower is required to pay under the terms of any contract for the performance of work related to the Project;
 - (2) The costs of insurance of all kinds that may be required or necessary during the course of completion of the Project;
 - (3) The legal, financing and administrative costs of obtaining the Loan and completing the Project; and
 - (4) Any other costs approved in writing by DEQ.

(D) **“CWSRF PROGRAM” or “CWSRF”** means the Clean Water State Revolving Fund Loan Program, a loan program administered by DEQ under ORS 468.423 to 468.440.

(E) **“DEQ”** means the Oregon Department of Environmental Quality.

(F) **“DIRECTOR”** means the Director of DEQ or the Director's authorized representative.

(G) **“FACILITY”** means all property owned or used by the Borrower to provide wastewater collection, treatment and disposal services.

(H) **“FINAL LOAN AMOUNT”** means the total of all Loan proceeds disbursed to the Borrower under the Loan Agreement, determined on the date on which the Borrower indicates that no further Loan funds will be requested, all eligible expenditures have been reimbursed from the Loan proceeds, or all Loan proceeds have been disbursed hereunder, whichever occurs first.

(I) **“GROSS REVENUES”** means all fees and charges resulting from operation of the Facility and any interest earnings thereon; provided however, Gross Revenues does not include: the proceeds of any grants; the proceeds of any borrowings for capital improvements; the proceeds of any liability insurance; or the proceeds of any casualty insurance which the Borrower intends to and does utilize for repair or replacement of the Facility or a part thereof.

(J) **“LOAN”** means the loan made pursuant to this Loan Agreement.

(K) **“LOAN AGREEMENT” or “AGREEMENT”** means this loan agreement and its exhibits, appendices, schedules and attachments (which are by this reference incorporated herein), and any amendments thereto.

(L) **“LOAN AMOUNT”** means the maximum amount DEQ agrees to loan the Borrower hereunder.

(M) **“LOAN RESERVE ACCOUNT”** means the account described in ARTICLE 5(C)(2).

(N) **“LOBBYING”** means influencing or attempting to influence a member, officer or employee of a governmental agency or legislature in connection with the awarding of a government contract, the making of a government grant or loan or the entering into of a cooperative agreement with such governmental entity or the extension, continuation, renewal, amendment or modification of any of the above.

(O) **“NET OPERATING REVENUES”** means the Gross Revenues less the Operating Expenses for the Facility.

(P) **“OPERATING EXPENSES”** means all direct and indirect expenses incurred for operation, maintenance and repair of the Facility, including but is not limited to administrative expenses, legal, financial and accounting expenses, insurance premiums, claims (to the extent that monies are not available from insurance proceeds), taxes, engineering expenses relating to operation and maintenance, payments and reserves for pension, retirement, health, hospitalization, and sick leave benefits, and any other similar expenses to be paid to the extent properly and directly attributable to operations of the Facility. Operating expenses include an appropriate amount for reserves for repair

and replacement of the Facility based on the expected life of the collection, treatment and disposal facilities.

(Q) “**OUTSTANDING LOAN AMOUNT**” means, as of any date, the sum of all disbursements to the Borrower hereunder less the sum of all Loan principal payments received by DEQ.

(R) “**PROJECT**” means the activities or documents described in ARTICLE 1(E) and (F).

(S) “**REPAYMENT PERIOD**” means the repayment period ending on the date specified in ARTICLE 1(H) which date shall not in any event be later than twenty (20) years after the Completion Date.

(T) “**STATE**” means the State of Oregon.

ARTICLE 9: MISCELLANEOUS

(A) **NOTICES.** All notices, payments, statements, demands, requests or other communications under this Loan Agreement by either party to the other shall be in writing and shall be sufficiently given and served upon the other party if delivered by personal delivery, by certified mail, return receipt requested, or by facsimile transmission, and, if to the Borrower, delivered, addressed or transmitted to the location or number listed in ARTICLE 1(B), and if to DEQ, delivered, addressed or transmitted to:

Clean Water State Revolving Fund Loan Program
Water Quality Division
Department of Environmental Quality
700 NE Multnomah Street
Portland, Oregon 97232
Fax (503) 229-6037

or to such other addresses or numbers as the parties may from time to time designate. Any notice or other communication so addressed and mailed shall be deemed to be given five (5) days after mailing. Any notice or other communication delivered by facsimile shall be deemed to be given when receipt of the transmission is generated by the transmitting machine. To be effective against DEQ, such facsimile transmission must be confirmed by telephone notice to DEQ’s CWSRF Program Coordinator. Any notice or other communication by personal delivery shall be deemed to be given when actually delivered.

(B) **WAIVERS AND RESERVATION OF RIGHTS.**

(1) DEQ’s waiver of any breach by the Borrower of any term, covenant or condition of this Loan Agreement shall not operate as a waiver of any subsequent breach of the same or breach of any other term, covenant, or condition of this Loan Agreement. DEQ may pursue any of its remedies hereunder concurrently or consecutively without being deemed to have waived its right to pursue any other remedy.

(2) Nothing in this Loan Agreement affects DEQ's right to take remedial action, including, but not limited to, administrative enforcement action and action for breach of

contract against the Borrower, if the Borrower fails to carry out its obligations under this Loan Agreement.

(C) **TIME IS OF THE ESSENCE.** The Borrower agrees that time is of the essence under this Loan Agreement.

(D) **RELATIONSHIP OF PARTIES.** The parties agree and acknowledge that their relationship is that of independent contracting parties, and neither party hereto shall be deemed an agent, partner, joint venturer or related entity of the other by reason of this Loan Agreement.

(E) **NO THIRD PARTY BENEFICIARIES.** DEQ and the Borrower are the only parties to this Loan Agreement and are the only parties entitled to enforce the terms of this Loan Agreement. Nothing in this Loan Agreement gives, is intended to give, or shall be construed to give or provide any benefit or right not held by or made generally available to the public, whether directly, indirectly or otherwise, to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this Loan Agreement. Any inspections, audits, reports or other assurances done or obtained, or approvals or consents given, by DEQ are for its benefit only for the purposes of administering this Loan and the CWSRF Program.

(F) **ASSIGNMENT.** DEQ shall have the right to transfer the Loan or any part thereof, or assign any or all of its rights under this Loan Agreement, at any time after execution of this Loan Agreement upon written notice to the Borrower. Provisions of this Loan Agreement shall inure to the benefit of DEQ's successors and assigns. This Loan Agreement or any interest therein may be assigned or transferred by the Borrower only with DEQ's prior written approval (which consent may be withheld for any reason), and any assignment or transfer by the Borrower in contravention of this ARTICLE 10(F) shall be null and void.

(G) **DEQ NOT REQUIRED TO ACT.** Nothing contained in this Loan Agreement requires DEQ to incur any expense or to take any action hereunder in regards to the Project.

(H) **FURTHER ASSURANCES.** The Borrower and DEQ agree to execute and deliver any written instruments necessary to carry out any agreement, term, condition or assurance in this Loan Agreement whenever a party makes a reasonable request to the other party for such instruments.

(I) **VALIDITY AND SEVERABILITY; SURVIVAL.** If any part, term, or provision of this Loan Agreement or of any other Loan document shall be held by a court of competent jurisdiction to be void, voidable, or unenforceable by either party, the validity of the remaining portions, terms and provisions shall not be affected, and all such remaining portions, terms and provisions shall remain in full force and effect. Any provision of this Agreement which by its nature or terms is intended to survive termination, including but not limited to ARTICLE 5(E), shall survive termination of this Agreement.

(J) **NO CONSTRUCTION AGAINST DRAFTER.** Both parties acknowledge that they are each represented by and have sought the advice of counsel in connection with this Loan Agreement and the transactions contemplated hereby and have read and understand the terms of this Loan Agreement. The terms of this Loan Agreement shall not be construed against either party as the drafter hereof.

(K) HEADINGS. All headings contained herein are for convenience of reference only and are not intended to define or limit the scope of any provision of this Loan Agreement.

(L) ATTORNEYS' FEES AND EXPENSES. In any action or suit to enforce any right or remedy under this Agreement, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs, to the extent permitted by law.

(M) CHOICE OF LAW; DESIGNATION OF FORUM; FEDERAL FORUM.

(1) The laws of the State of Oregon (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Agreement, including, without limitation, its validity, interpretation, construction, performance, and enforcement.

(2) Any party bringing a legal action or proceeding against any other party arising out of or relating to this Agreement shall bring the legal action or proceeding in the Circuit Court of the State of Oregon for Marion County (unless Oregon law requires that it be brought and conducted in another county). Each party hereby consents to the exclusive jurisdiction of such court, waives any objection to venue, and waives any claim that such forum is an inconvenient forum.

(3) Notwithstanding ARTICLE 9(M)(2), if a claim must be brought in a federal forum, then it must be brought and adjudicated solely and exclusively within the United States District Court for the District of Oregon. This ARTICLE 9(M)(3) applies to a claim brought against the State of Oregon only to the extent Congress has appropriately abrogated the State of Oregon's sovereign immunity and is not consent by the State of Oregon to be sued in federal court. This ARTICLE 9(M)(3) is also not a waiver by the State of Oregon of any form of defense or immunity, including but not limited to sovereign immunity and immunity based on the Eleventh Amendment to the Constitution of the United States.

(N) COUNTERPARTS. This Loan Agreement may be executed in any number of counterparts, each of which is deemed to be an original, but all together constitute but one and the same instrument.

(O) ENTIRE AGREEMENT; AMENDMENTS. This Loan Agreement, including all appendices and attachments that are by this reference incorporated herein, constitutes the entire agreement between the Borrower and DEQ on the subject matter hereof, and it shall be binding on the parties thereto when executed by all the parties and when all approvals required to be obtained by DEQ have been obtained. This Loan Agreement, including all related Loan documents and instruments, may not be amended, changed, modified, or altered without the written consent of the parties.

BORROWER: CITY OF RAINIER

By: _____ Date _____
Authorized Officer

Typed Name: _____

Title: _____

**STATE OF OREGON ACTING BY AND THROUGH ITS
DEPARTMENT OF ENVIRONMENTAL QUALITY**

By: _____ Date _____
Jennifer Wigal, Water Quality Administrator

APPENDIX A: REPAYMENT SCHEDULE

OREGON DEPARTMENT OF ENVIRONMENTAL QUALITY
 STATE REVOLVING FUND LOAN PROGRAM

REPAYMENT SCHEDULE

BORROWER:	City of Rainier	ANNUAL INTEREST RATE:	0.95%
SRF LOAN NO.:	R75265	TERM IN YEARS:	5
LOAN AMOUNT:	\$ 400,000	PAYMENT AMOUNT:	\$ 34,130
		ANNUAL FEE:	0.0%

Due Date	Pmt#	----- PAYMENT -----				Principal Balance
		Principal	Interest	Fees	Total	
						300,000
6/1/2027	1	0	3,312	0	3,312	300,000
12/1/2027	2	32,705	1,425	0	34,130	267,295
6/1/2028	3	32,860	1,270	0	34,130	234,435
12/1/2028	4	33,016	1,114	0	34,130	201,419
6/1/2029	5	33,173	957	0	34,130	168,246
12/1/2029	6	33,331	799	0	34,130	134,915
6/1/2030	7	33,489	641	0	34,130	101,426
12/1/2030	8	33,648	482	0	34,130	67,778
6/1/2031	9	33,808	322	0	34,130	33,970
12/1/2031	10	33,970	161	0	34,131	0
TOTALS		300,000	10,483	0	310,483	
REQUIRED LOAN RESERVE:			\$ 31,048			

APPENDIX B: ESTIMATED CWSRF LOAN DISBURSEMENT SCHEDULE

Loan funds are expected to be available based on the following Project schedule:

Borrower:	City of Rainier						
Loan #:	R75265						
Int. Rate:	0.95%					12/31/2027	
1st Pmt:	6/1/2027					6/1/2027	
Date Calculated:				2/28/2024			
						Total:	3,312
Disb. Number	Disb. Amount	Pf Applied	Net Disb. Amount	Disb. Date	Total # of Days	Calendar Days	Interest Amount
1	100,000	100,000	0	6/1/2024	1,095	1,095	0.00
2	100,000	0	100,000	9/1/2025	638	638	1,656.01
3	100,000	0	100,000	6/1/2026	365	365	947.40
4	100,000	0	100,000	9/1/2026	273	273	708.61
TOTAL:	400,000	100,000	300,000				3,312.02

APPENDIX C: DBE GOOD FAITH EFFORTS

At a minimum the Borrower or its prime contractor must take six affirmative steps (which apply to any procurement of construction, supplies, equipment or services) to demonstrate good faith effort to utilize minority (MBE), women-owned (WBE) and small (SBE) businesses. The six steps are:

- 1) To include qualified small, minority and women's businesses on solicitation lists;
- 2) To assure that small, minority, women's businesses are solicited whenever they are potential sources;
- 3) To divide total requirements, whenever economically feasible, into smaller tasks or quantities to permit maximum participation by small, minority or women's businesses;
- 4) To establish delivery schedules whenever the requirements of the work permit, which will encourage participation by small, minority and women's businesses;
- 5) To use the services and assistance of the Small Business Administration (<http://pro-net.sba.gov>) and the Office of Minority Business Enterprise of the U.S. Department of Commerce (<http://www.mbda.gov>) to identify appropriate small, minority and women businesses; and
- 6) To require subcontractors to take all of the affirmative action steps described above and set forth in 40 CFR 35.3145(d) in any contract awards or procurements.

The Borrower shall, and shall cause its contractors to, document compliance with the above requirements on forms found at Tab 6 of the Manual for Construction Projects.

Additional resources available to recipients and contractors include the following:

EPA Office of Small and Disadvantaged Business Utilization:
Phone: 206 – 553 – 2931
Web Site: www.epa.gov/osdbu

Oregon Office of Minority, Women and Emerging Small Business
350 Winter Street N.E., Room 300
Salem, OR 97301-3878

Phone: 503 – 947 – 7922
Web Site: www.cbs.state.or.us/omwesb

APPENDIX D: APPLICABLE FEDERAL AUTHORITIES AND LAWS (“CROSS-CUTTERS”)

SOCIAL LEGISLATION:

The Age Discrimination Act of 1975, Pub. L. No. 94-135, 89 Stat. 713, 42 U.S.C. §6102 (1994).

Civil Rights Act of 1964, Pub. L. No. 88-352, 78 Stat. 252, 42 U.S.C. §2000d (1988).

Section 13 of PL 92-500; Prohibition against Sex Discrimination under the Federal Water Pollution Control Act.

Rehabilitation Act of 1973, Pub. L. No. 93-1123, 87 Stat. 355, 29 U.S.C. §794 (1988), including Executive Orders 11914 and 11250).

APPENDIX E
EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this contract the contractor agrees as follows:

- (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.
- (2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex or national origin.
- (3) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under Section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (4) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (5) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.
- (6) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(7) The contractor will include the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: *Provided, however*, that in the event the contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

**APPENDIX F: CERTIFICATION REGARDING LOBBYING
(Contracts in Excess of \$100,000.00)**

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Borrower, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Signed _____

Title _____

Date _____

Recipient _____

APPENDIX I

Information required by 2 CFR § 200.332(a)(1)

Federal Award Identification:

- (i) Subrecipient name (which must match the name associated with its unique entity identifier): City of Rainier
- (ii) Subrecipient's unique entity identifier: GX6TNWFXLT13
- (iii) Federal Award Identification Number (FAIN): 4C - 02J42701 - 0
- (iv) Federal award date: 9/21/2023
- (v) Sub-award period of performance, start and end date: from July 2023 to June 2025
- (vi) Sub-award budget period start and end date: from July 2023 to June 2025
- (vii) Total Amount of Federal funds obligated by this Agreement: \$400,000
- (viii) Total Amount of Federal funds obligated by this initial Agreement and any amendments: \$400,000
- (ix) Total amount of Federal award committed to the Subrecipient by the pass-through entity: \$400,000
- (x) Federal award project description: Clean Water State Revolving Fund
- (xi) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity:
 - (a) Name of Federal awarding agency: EPA
 - (b) Name of pass-through entity: Oregon Department of Environmental Quality
 - (c) Contact information for awarding official of the pass-through entity:
- (xii) Assistance listings number and title: 66.458 - Capitalization Grants for Clean Water
Amount: \$20,106,000
- (xiii) Is award R&D? N/A
- (xiv) Indirect cost rate for the Federal award per 2 CFR § 200.414: N/A%



Council Memo
May 6, 2024
Resolution 24-04-01

Background: At the August 7, 2023 council meeting, staff did a presentation about Phase I of the Sewer Master Plan. It's part of the Mutual Agreement and Order (MAO) that the City has with the Department of Environmental Quality (DEQ). The 20-year plan will look at the city's collection system and the Rockcrest lift station and identify where problems are occurring to reduce inflow and infiltration.

It's in the budget and staff has worked with state agencies on grant and loan programs that could help fund the work.

Council voted unanimously to approve the proposal for the work on the first phase of the sewer master plan.

Staff then completed and submitted a planning loan application from the Clean Water State Revolving Fund, with a request amount of \$400,000.

The application was deemed eligible and complete by officials from DEQ on October 24, 2023.

On February 29, 2024, staff was informed that the City has met the requirements to be ready to proceed to a Clean Water State Revolving Fund planning loan agreement. The loan is offered in the full requested amount at 0.95 percent for a five-year term. If the project is completed as scoped, the loan will be awarded 25 percent principal forgiveness or \$100,000, whichever is less.

Request: As part of the loan agreement, the City was required to provide an approval letter from the City Attorney. This has been done. Also required is the passage of a resolution proclaiming authorization of the loan. That has been drafted and is presented to council as Resolution 24-04-01.

Recommendation: Staff recommends that council pass Resolution 24-04-01. It's a requirement of the loan agreement to fund the Wastewater Collection System Master Plan. That plan is required under the city's MAO with DEQ.

**BEFORE THE CITY COUNCIL OF
THE CITY OF RAINIER**

RESOLUTION #24-04-01

**A RESOLUTION PROCLAIMING AUTHORIZATION OF A LOAN FROM THE
OREGON DEPARTMENT OF ENVIRONMENTAL QUALITY CLEAN WATER
STATE REVOLVING FUND FOR THE WASTEWATER COLLECTION SYSTEM
MASTER PLAN**

WHEREAS, DEQ's Clean Water State Revolving Fund (SRF) program offers below-market rate loans and bond purchases to public agencies for planning, design, construction and implementation of water quality improvement projects; and

WHEREAS, an SRF loan application was submitted by the City of Rainier and a loan offer awarded in 2023. These partially forgivable funds will enable the City to conduct the Wastewater Collection System Master Plan required to be done under its Mutual Agreement and Order with DEQ. The total loan amount is \$400,000; and

WHEREAS, in order to proceed, the City and its Council need to authorize the execution and delivery of the loan agreement and all other documents and instruments necessary to obtain the loan.

NOW THEREFORE, IT IS HEREBY RESOLVED that:

The Rainier City Council hereby approves the DEQ SRF loan agreement for the Wastewater Collection System Master Plan and authorizes the Mayor to sign it.

Passed and approved this 6th day of May, 2024.

Jerry Cole, Mayor

ATTESTED:

W. Scott Jorgensen
City Administrator

Scott Jorgensen

From: Russ Reigel
Sent: Monday, April 8, 2024 1:34 PM
To: Jerry Cole
Cc: Robert Duplessis; Scott Jorgensen; Jeremy Howell; Michelle Caldwell
Subject: RE: Rainier controls

Good Afternoon,

The more I research the centrifuge issue, the bigger the problem is. After talking with Roger McKinney Friday about reprogramming the PP881HMI I discovered the centrifuge has a bad bearing and is do for an overhaul and part of the overhaul is repairing and balancing the spare conveyer that goes inside the centrifuge (currently at their Fresno California facility). The conveyer was sent out for repairs last time the centrifuge was overhauled but they never received a PO to complete the repairs. Roger said the centrifuge should be rebuilt every 2 years and sent in every 4 years for inspection. Moving forward to get the centrifuge up and running.

Step one:

Reprogram PP881 controller	\$10,800.00
Repair spare conveyor	\$4,264.00

Step Two

Rebuild Centrifuge and Test	\$8,669.93
-----------------------------	------------

Total **\$23,733.93**

We need to give them a po and send them the screen to get things started. Hopefully 30 to 45 days for everything to be completed and centrifuge up and running. Let me know what you think?

Thanks,

Russ

From: Jerry Cole <mayor@cityofrainier.com>
Sent: Friday, April 5, 2024 1:14 PM
To: Russ Reigel <rreigel@cityofrainier.com>
Cc: Robert Duplessis <rduplessis@cityofrainier.com>; Scott Jorgensen <Sjorgensen@cityofrainier.com>; Jeremy Howell <jhowell@cityofrainier.com>; Michelle Caldwell <MCaldwell@cityofrainier.com>
Subject: Re: Rainier controls

I think Roger is the way to go.

I say make it happen.

106 West "B" Street
P.O. Box 100
Rainier, Oregon 97048



Phone (503) 556-7301
Fax (503) 556-3200
www.cityofrainier.com

Council Memo

May 6, 2024

Intergovernmental Agreement Between Columbia County, Oregon and City of Rainier, Oregon

Background: The county's Community Justice Adult Division has work crews that can be made available to the City to perform general labor on projects such as litter patrol and trail and landscape maintenance at the rate of \$375 per day for a minimum of four clients and total labor hours per crew of 24 hours per day.

The City has previously used this arrangement with the county. Having work crews do these tasks would free public works staff up to perform other duties.

In order for this agreement to take effect, it must be passed by council. Upon passage, it would then go before the Columbia County Board of Commissioners for its approval.

Request: City staff is requesting that the agreement be passed so that community work crews can assist the public works department with the aforementioned tasks.

Recommendation: Staff recommends approval of the Intergovernmental Agreement.

**INTERGOVERNMENTAL AGREEMENT BETWEEN
COLUMBIA COUNTY, OREGON
AND
CITY OF RAINIER, OREGON**

I. Purpose

This agreement is entered into between Columbia County (COUNTY) and the City of Rainier (CITY) for the cooperation of local government and State agencies under the authority of ORS 190.110

This agreement provides the basis for a cooperative working relationship for the purpose of providing supervised Community Justice Adult Division work crews to perform labor at sites under the control of CITY.

II. Scope of Work and Cooperation

A. CITY agrees to:

1. Identify work crew projects, such as litter patrol, trail and landscape maintenance in the City of Rainier.
2. Schedule work crew projects on a mutually agreed-upon schedule.

B. COUNTY agrees to:

1. Provide a work crew supervisor to supervise the work crews.
2. Provide a minimum of four (4) clients to perform general labor on a mutually agreed-upon schedule. Total labor hours per crew is a minimum of twenty-four (24) labor hours per day.
3. Provide some basic tools to perform work. If special tools are necessary, they shall be provided by CITY.

III. Compensation

CITY agrees to pay \$375 per day for the services outlined in Section II.B.

Payments shall be made on the basis of requests for payment submitted as follows:

- A. COUNTY will bill CITY on the last working day of each calendar month worked is performed.

- B. CITY agrees to pay COUNTY within 30 days of the receipt of the COUNTY's invoice.

IV. Liaison Responsibility

Scott Jorgensen, 503-556-7301, or his designee will act as liaison from CITY for this project. Larry Evenson, 503-366-4660, will act as liaison from the COUNTY. For crew scheduling, contact David Brooke, 503-397-6253.

V. Special Requirements

- A. The COUNTY and CITY agree to comply with all applicable local, state, and federal ordinances, statutes, laws and regulations.

- B. Subject to the limits of the Oregon Tort Claims Act, Article 11 Section 10 of the Oregon Constitution, Columbia County shall indemnify, defend and hold harmless CITY, its officers, employees, and agents from all claims, suits, actions or expenses of any nature resulting from or arising out of the acts, errors or omissions of COUNTY personnel acting pursuant to the terms of this agreement.

Subject to the limits of the Oregon Tort Claims Act, Article 11 Section 7 of the Oregon Constitution, CITY shall indemnify, defend and hold harmless COUNTY, its officers, employees, and agents from all claims, suits, actions or expenses of any nature resulting from or arising out of the acts, errors or omissions of CITY personnel acting pursuant to the terms of this agreement.

- C. Record and Fiscal Control System. All payroll and financial records pertaining in whole or in part to this contract shall be clearly identified and readily accessible. Such records and documents should be retained for a period of three (3) years after receipt of final payment under this agreement; provided that any records and documents that are the subject of audit findings shall be retained for a longer time until such audit findings are resolved.
- D. Access to Records. The COUNTY, the State of Oregon and the Federal Government, and their duly authorized representatives shall have access to the books, documents, papers, and records of the CITY which are directly pertinent to the agreement for the purpose of making audit, examination, excerpts, and transcripts.
- E. This agreement is expressly subject to the debt limitation of Oregon counties set forth in Article XI, Section 10, of the Oregon Constitution, and its contingent upon funds being appropriated therefor. Any provisions herein which would conflict with law are deemed inoperative to that extent.
- F. No Work Crew provided under this agreement shall be required to clean up any dump site when known or suspected hazardous materials are present.
- G. In the event the Work Crew discovers known or suspected hazardous materials at any work site, the Work Crew supervisor shall immediately cease the activities until

such time as the site is inspected and declared or made safe by the appropriate hazardous materials authority.

H. Independent Contractor Status. The County is engaged under this Agreement as an independent contractor. The County, its employees and members of the Work Crew are not employees of the City of Rainier and are not eligible for any benefits through the City.

I. Personnel. The County may assign such personnel as it deems necessary to do the work or services to be rendered under this agreement.

VI. Amendment

This agreement may be amended at any time with the concurrence of both parties. Amendments become a part of this agreement only after the written amendment has been signed by both parties.

VII. Term of Agreement

This agreement becomes effective on the date it is signed by the Board of County Commissioners, and is scheduled to terminate June 30, 2026, but may be renewed for two (2) additional one-year (1) terms upon written approval by both parties. This agreement is subject to termination by either of the parties when thirty (30) days' written notice has been provided.

VIII. Counterparts. This Agreement may be executed in several counterparts (facsimile or otherwise) all of which when taken together shall constitute one agreement binding on all Parties, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of this Agreement so executed shall constitute an original.

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IX. Electronic Signatures. The Parties agree that signatures showing on PDF documents, including but not limited to PDF copies of the Agreement and amendments, submitted or exchanged via email are “Electronic Signatures” under ORS Chapter 84 and bind the signing Party and are intended to be and can be relied upon by the Parties. The County reserves the right at any time to require the submission of the hard copy originals of any documents.

GOVERNMENT UNIT, CITY OF RAINIER

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: _____
Jerry Cole

By: _____
Casey Garrett, Chair

By: _____
Scott Jorgensen, City Administrator

By: _____
Kelly Jo Smith, Commissioner

By _____
Margaret Magruder, Commissioner

Date: _____

Date: _____

Approved as to form

By: _____
Office of County Counsel

106 West "B" Street
P.O. Box 100
Rainier, Oregon 97048



Phone (503) 556-7301
Fax (503) 556-3200
www.cityofrainier.com

Council Memo

May 6, 2024

Ordinance 1098—Amending Ordinance 917 and Chapter 10.30.010 of Rainer Municipal Code

Background: Ordinance 917 was passed by Council in August 1987 and was codified as Chapter 10.30 of the Rainier Municipal Code (RMC). It controls vehicular and pedestrian traffic and provides penalties.

The police department has been receiving complaints about vehicles being parked in front of mailboxes. The Rainier Post Office will not make deliveries to mailboxes that are blocked. However, Ordinance 917 contains no clear prohibition on parking in such a manner as to block a mailbox. Cities and counties have been adopting language within their ordinances to address this issue under the authority granted under state statute.

The proposed language in this ordinance amendment is copied from the Columbia County Parking and Towing Ordinance and consists of a single sentence prohibiting parking within 12 feet of any mailbox used for pickup or delivery of the United States mail. That same sentence is added to Chapter 10.30.010 of the RMC for consistency.

This proposed ordinance and code amendment has been reviewed and approved by the city attorney.

Request: Staff is requesting that council adopt Ordinance 1098 to address this issue of vehicles being parked in front of mailboxes.

Recommendation: Staff recommends passage of Ordinance 1098.

ORDINANCE NO. 1098
AN ORDINANCE OF THE CITY OF RAINIER
TO AMEND ORDINANCE 917 AND RAINIER MUNICIPAL CODE CHAPTER 10.30.10

WHEREAS, City Council passed Ordinance 917 in 1987 for Parking Regulations; and

WHEREAS, Ordinance 917 was codified in Rainier Municipal Code as Chapter 10.30; and

WHEREAS, Ordinance 917 did not address the issue of parking in front of mailboxes; and

WHEREAS, it appears to the City of Rainier council that the public interest will best be served by adding a new subsection to this ordinance to address the issue of parking in front of mailboxes;

NOW, THEREFORE, the City of Rainier ordains as follows:

Section 21 of Ordinance 917 is hereby amended to add the following as Section 5:

“No vehicle shall be parked upon any road right of way within twelve (12) feet of any mailbox used for pickup or delivery of the United States mail.”

and

Chapter 10.30.010 of the Rainier Municipal Code is hereby amended to add the following section as subsection E:

“No vehicle shall be parked upon any road right of way within twelve (12) feet of any mailbox used for pickup or delivery of the United States mail.”

Except as amended herein, remaining portions of Ordinance 917 and RMC 10.30.010 shall remain in full force and effect.

Passed by the City of Rainier council and approved by the mayor on the ____ date of ____, 2024.

Attested:

BY: _____

Jerry Cole, Mayor

BY: _____

Scott Jorgensen, City Administrator

ORDINANCE NO. 917

AN ORDINANCE CONTROLLING VEHICULAR AND PEDESTRIAN
TRAFFIC AND PROVIDING PENALTIES.

THE CITY OF RAINIER ORDAINS AS FOLLOWS: (ordaining
clause)

Section 1. Short Title. This ordinance may be cited as
the "Rainier Uniform Traffic Ordinance."

Section 2. Applicability of State Traffic Laws. Oregon
Revised Statutes, chapter 153, and the Oregon Vehicle Code,
ORS chapters 801 and 822, are adopted by reference. Violation
of an adopted provision of those chapters is an offense
against this city.

Definitions

Section 3. Definitions. In addition to the definitions
contained in the Oregon Vehicle Code, the following mean:

Bus Stop. A space on the edge of a roadway designated by
sign for use by buses loading or unloading passengers.

Loading Zone. A space on the edge of a roadway
designated by sign for the purpose of loading or unloading
passengers or materials during specified hours of specified
days.

Person. A natural person, firm, partnership,
association, or corporation.

Street. The terms "highway", "road", and "street" shall
be considered synonymous, unless the context precludes such
construction. "Street" includes alleys.

Taxicab Stand. A space on the edge of a roadway
designated by sign for use by taxicabs.

Traffic lane. That area of the roadway used for the
movement of a single line of traffic.

Administration

Section 4. Powers of the Council.

(1) Subject to state laws, the city council shall
exercise all municipal traffic authority for the city except
those powers specifically and expressly delegated by this or
another ordinance.

(2) The powers of the council include, but are not
limited to:

- (a) Designation of through streets.
- (b) Designation of one-way streets.
- (c) Designation of truck routes.
- (d) Designation of parking meter zones.
- (e) Designation of certain streets as bridle paths and prohibition of horses and animals on other streets.
- (f) Authorization of greater maximum weights or lengths for vehicles using city streets than specified by state law.
- (g) Initiation of proceedings to change speed zones.
- (h) Revision of speed limits in parks.
- (i) Temporary blocking or closing of streets.
- (j) Establishment of bicycle lanes and paths and traffic controls for such facilities.
- (k) Restriction of the use of certain streets by any class or kind of vehicle to protect the streets from damage.
- (l) Issuance of oversize or overweight vehicle permits.
- (m) Establishment, removal, or alteration of the following classes of traffic controls:
 - (i) Crosswalks, safety zones, and traffic lanes.
 - (ii) Intersection channelization and areas where drivers of vehicles shall not make right, left, or U-turns, and the time when the prohibition applies.
 - (iii) Parking areas and time limitations, including the form of permissible parking (e.g., parallel or diagonal).
 - (iv) Loading zones and stops for vehicles.
 - (v) Traffic control signals.

2 Section 5. Implementation of Regulations. The city administrator or his or her designee shall implement the ordinances, resolutions and motions of the council by installing, maintaining, removing, and altering traffic control devices. The installation shall be based on the standards contained in the "Oregon Manual on Uniform Traffic Control Devices for Streets and Highways."

Section 6. Public Danger. Under conditions constituting a danger to the public, the administrator or his or her designee may install temporary traffic control devices.

Section 7. Standards. The regulations of the administrator or his or her designee shall be based on:

- (1) Traffic engineering principles and traffic investigations.
- (2) Standards, limitations, and rules promulgated by the Oregon Transportation Commission.
- (3) Other recognized traffic control standards.

Section 8. Authority of Police and Fire Officers.

(1) It is the duty of police officers to enforce the provisions of this ordinance.

(2) In the event of a fire or other public emergency, officers of the police and fire departments may direct traffic as conditions require, notwithstanding the provisions of this ordinance.

(Sections 9 and 10 reserved for expansion)

General Regulations

Section 11. Crossing Private Property. No operator of a motor vehicle shall proceed from one street to an intersecting street by crossing private property or premises open to the public. This provision does not apply to the operator of a motor vehicle who stops on the property to procure or provide goods or services.

Section 12. Unlawful Riding.

(1) No operator of a motor vehicle shall permit a passenger to, and no passenger shall, ride on a motor vehicle on a street except on a portion of the vehicle designed or intended for the use of passengers. This provision does not apply to an employe engaged in the necessary discharge of a duty or to a person riding within a truck body in space intended for merchandise.

(2) No person shall board or alight from a motor vehicle while the vehicle is in motion on a street.

Section 13. Roller Skates, Sleds, etc.

(1) No person upon rollerskates or a skateboard or riding in or by means of a coaster, toy vehicle or similar device shall use the streets except while crossing at a crosswalk, or in an authorized area.

(2) No person shall use the streets for traveling on

skis, toboggans, sleds, or similar devices, except where authorized.

BSection 14. Damaging Sidewalks and Curbs.

(1) The operator of a motor vehicle shall not drive on a sidewalk or roadside planting strip except to cross at a permanent or temporary driveway.

(2) No unauthorized person shall place dirt, wood, or other material in the gutter or space next to the curb of a street with the intention of using it as a driveway.

(3) No person shall remove a portion of a curb or move a motor vehicle or a device moved by a motor vehicle onto a curb or sidewalk without first obtaining authorization from the city and posting bond if required. A person who causes damage shall be responsible for the cost of repair.

Section 15. Removing Glass and Debris. A party to a vehicle accident or a person causing broken glass or other debris to be on a street shall remove the glass or other debris from the street.

Section 16. Storage of Motor Vehicles on Streets. No person shall store or permit to be stored on a street or other public property, without permission of the council, a motor vehicle or personal property for a period in excess of 24 hours. Failure to move a motor vehicle or other personal property for a period of 24 hours constitutes prima facie evidence of storage of a motor vehicle.

Section 17. Obstructing Streets. No person shall park or leave on a street, including an alley, parking strip, sidewalk or curb, a vehicle part, trailer, box, ware, merchandise of any description, or any other thing that impedes traffic or obstructs the view, except as is allowed by this or other ordinances of the city.

Section 18. Speed Limits in Public Parks. No person shall drive a vehicle on a street in a public park of this city at a speed exceeding 15 miles per hour unless signs erected indicate otherwise.

Section 19. Unnecessary Noise. No person shall operate a motor vehicle in the city in such manner as to create or cause excessive noise. The operation of compression brakes, commonly known as "Jacob" brakes, in a manner that creates unnecessary noise is prohibited.

(Section 20 reserved for expansion)

Parking Regulations

Section 21. Method of Parking.

(1) No person shall stand or park a motor vehicle in a street other than parallel with the edge of the roadway, headed in the direction of lawful traffic movement, and with the curbside wheels of the vehicle within 12 inches of the edge of the curb, except where the street is marked or signed for angle parking.

(2) Where parking spaces are designated on a street, no person shall stand or park a vehicle other than in the indicated direction and, within a single marked space, unless the size or shape of the vehicle makes compliance impossible.

(3) The operator who first begins maneuvering a motor vehicle into a vacant parking space on a street has priority to park in that space, and no other vehicle operator shall attempt to interfere.

(4) When the operator of a vehicle discovers that the vehicle is parked close to a building to which the fire department has been summoned, the operator shall immediately remove the vehicle from the area, unless otherwise directed by police or fire officers.

Section 22. Prohibited Parking or Standing. No person shall park or stand:

(1) A vehicle in violation of state motor vehicle laws or in violation of a lawfully erected parking limitation sign or marking.

(2) A vehicle in an alley other than for the expeditious loading or unloading of persons or materials, and in no case for a period in excess of 20 consecutive minutes in any two-hour period.

Section 23. Prohibited Parking. No operator shall park and no owner shall allow a vehicle to be parked on a street for the principal purpose of:

(1) Displaying the vehicle for sale.

(2) Repairing or servicing the vehicle, except repairs necessitated by an emergency.

(3) Displaying advertising from the vehicle.

(4) Selling merchandise from the vehicle, except when authorized.

Section 24. Use of Loading Zone. No person shall stop, stand, or park a vehicle for any purpose or length of time other than for the expeditious loading or unloading of persons or materials, in a place designated as a loading zone when the hours applicable to that loading zone are in effect. When the hours applicable to the loading zone are in effect, the loading and unloading shall not exceed the time limits posted. If no time limits are posted, then the use of the zone shall not exceed 5 minutes for loading or unloading of passengers and personal baggage and 15 minutes for loading or unloading materials.

Section 25. Passenger Loading Zone. No person shall stop, stand, or park a vehicle for any purpose or length of time other than for the expeditious loading or unloading of passengers in a place designated as a passenger loading zone when the hours applicable to that zone are in effect.

Section 26. Standing or Parking of Buses and Taxicabs. The operator of a bus or taxicab shall not stop, stand, or park the vehicle on a street in a business district other than at a bus stop or taxicab stand, respectively, except that this provision shall not prevent the operator of a taxicab from temporarily stopping the taxicab outside a traffic lane while loading or unloading passengers.

Section 27. Restricted Use of Bus and Taxicab Stands. No person shall stop, stand, or park a vehicle other than a taxicab in a taxicab stand, or a bus in a bus stop, except that the operator of a passenger vehicle may temporarily stop while actually engaged in loading or unloading passengers when stopping does not interfere with a bus or taxicab waiting to enter or about to enter the restricted space.

Section 28. Lights on Parked Vehicle. No lights need be displayed upon a vehicle that is parked in accordance with this ordinance on a street where there is sufficient light to reveal a person or object at a distance of at least 500 feet from the vehicle.

Section 29. Extension of Parking Time. Where maximum parking time limits are designated by sign, movement of a vehicle within a block shall not extend the time limits for parking.

Section 30. Unattended Vehicles. When a police officer finds a motor vehicle parked or standing unattended with

the ignition key in the vehicle, the officer is authorized to remove the key from the vehicle and deliver the key to the person in charge of the police station.

Section 31. Exemption. The provisions of this ordinance that regulate the parking, stopping, or standing of vehicles do not apply to:

(1) A vehicle of the city, county, state, or a public utility while necessarily in use for construction or repair work on a street.

(2) A vehicle owned by the United States while in use for the collection, transportation, or delivery of mail.

(3) A vehicle of a disabled person who complies with the provisions of ORS 811.610 to 811.630.

(Sections 32 to 35 reserved for expansion)

Bicycles

Section 36. Operating Rules. In addition to observing all other applicable provisions of this ordinance and state law pertaining to bicycles, a person shall:

(1) Not leave a bicycle, except in a bicycle rack. If no rack is provided, the person shall leave the bicycle so as not to obstruct any roadway, sidewalk, driveway or building entrance.

(2) Not ride a bicycle on a sidewalk within the area bounded by B STREET AND A Street - from WEST 4th Street to EAST 4th STREET.

Section 37. Impounding of Bicycles.

(1) No person shall leave a bicycle on private property without the consent of the owner or person in charge. Consent is implied on private business property unless bicycle parking is expressly prohibited.

(2) A bicycle left on public property for a period in excess of 24 hours may be impounded by the police department.

(3) In addition to any citation issued, a bicycle parked in violation of this ordinance, that obstructs or impedes the free flow of pedestrian or vehicular traffic or otherwise endangers the public, may be immediately impounded by the police department.

(4) If the owner of a bicycle impounded under this ordinance can be readily determined, the police shall make reasonable efforts to notify the owner. No impounding fee

shall be charged to the owner of a stolen bicycle which has been impounded.

(5) A bicycle impounded under this ordinance that remains unclaimed shall be disposed of in accordance with the city's procedures for disposal of abandoned or lost personal property.

(6) Except as provided in subsection (4), a fee, as set by council resolution, shall be charged to the owner of a bicycle impounded under this section.

(Sections 38 to 40 reserved for expansion)

Pedestrians

Section 41. Pedestrians Must Use Crosswalks. No person shall cross a street other than within a crosswalk in blocks with marked crosswalks, except when there is no marked crosswalk within 200 feet from the point of crossing.

Section 42. Right Angles. No pedestrian shall cross a street other than by a route at right angles to the curb or by the shortest route to the opposite curb, unless crossing within a crosswalk.

(Sections 43 to 45 reserved for expansion)

Parades and Processions

Section 46. Prohibited Activity. No person shall organize or participate in a parade that may disrupt or interfere with traffic without obtaining a permit. A permit shall always be required of a procession of people using the public right-of-way and consisting of 100 or more persons or 10 or more vehicles.

Section 47. Parade Permit.

(1) Application for parade permits shall be made to the administrator at least seven days prior to the intended date of the parade, unless the time is waived by him or her.

(2) Applications shall include the following information:

(a) The name and address of the person responsible for the proposed parade.

(b) The date of the proposed parade.

(c) The desired route, including assembling points.

(d) The number of persons, vehicles, and animals that will be participating in the parade.

(e) The proposed starting and ending time.

(3) The application shall be signed by the person designated as chairperson.

(4) The administrator shall issue a parade permit conditioned on the applicant's written agreement to comply with the terms of the permit unless the administrator finds that:

(a) The time, route, and size of the parade will unreasonably disrupt the movement of other traffic.

(b) The parade is of a size or nature that requires the diversion of so great a number of police officers to properly police the line of movement and contiguous areas that allowing the parade would deny reasonable police protection to the city.

(c) The parade will interfere with another parade for which a permit has already been issued.

(d) Information contained in the application is found to be false or a material detail is omitted.

(e) The applicant refuses to agree to abide by or comply with all conditions of the permit.

(5) If one or more of the conditions listed in subsection (4), other than subpart (e), exists, the administrator may impose reasonable conditions in the permit, including but not limited to:

(a) Requiring an alternate date.

(b) Requiring an alternate route.

(c) Restricting the size of the parade.

(6) The administrator shall notify the applicant of the decision within three days after receipt of the application.

(7) If the administrator proposes alternatives or refuses to issue a permit, the applicant shall have the right to appeal the decision to the council.

Section 48. Appeal to Council.

(1) An applicant may appeal the decision of the administrator by filing a written request of appeal with the recorder within 48 hours after the administrator has proposed alternatives or refused to issue a permit.

(2) The council shall schedule a hearing date, which shall not be later than three days following the filing of the written appeal with the recorder, and shall notify the applicant of the date and time that he or she may appear either in person or by a representative.

Section 49. Offenses Against Parade.

(1) No person shall unreasonably interfere with a parade or parade participant.

(2) No person shall operate a vehicle that is not part of a parade between the vehicles or persons comprising a parade.

Section 50. Permit Revocable. The administrator may revoke a parade permit if circumstances clearly show that the parade can no longer be conducted consistent with public safety.

Section 51. Funeral Procession.

(1) No permit is required for a funeral procession.

(2) A funeral procession shall proceed to the place of interment by the most direct route that is both legal and practical.

(3) The procession shall be accompanied by adequate escort vehicles for traffic control.

(4) All motor vehicles in the funeral procession shall be operated with their lights on.

(5) No person shall unreasonably interfere with a funeral procession.

(6) No person shall operate a vehicle that is not a part of the procession between the vehicles of a funeral procession.

(7) Each driver in the procession shall follow the vehicle ahead as closely as is practical and safe.

Section 52. Offenses Against Funeral. No person shall operate a vehicle that is not part of a funeral procession between the vehicles comprising the procession.

(Sections 53 to 55 reserved for expansion)

Parking Citations and Owner Responsibility

Section 56. Citation on Illegally Parked Vehicle. When a vehicle without an operator is found parked in violation of a restriction imposed by this ordinance, the officer finding the vehicle shall take its license number and any other information displayed on the vehicle that may identify its owner, and shall conspicuously affix to the vehicle a parking citation instructing the operator to answer to the charge or pay the penalty imposed within five days during specific hours and at a specific place.

Section 57. Failure to Comply With Parking Citation Attached to Parked Vehicle. If the operator does not respond to a parking citation affixed to a vehicle within five working days, the municipal court may send a letter to the owner of the vehicle informing the owner of the violation and giving notice that if the citation is disregarded for a period of 10 days:

- (1) The fine will be doubled; and
- (2) The vehicle is subject to impoundment and may be sold if not redeemed.

Section 58. Cancellation of Parking Citation. No person shall cancel or solicit the cancellation of a parking citation in any manner, except when approved by the municipal judge.

Section 59. Owner Responsibility. The owner of a vehicle in violation of a parking restriction shall be responsible for the offense, unless the use of the vehicle was secured by the operator without the owner's consent.

Section 60. Registered Owner Presumption. In a proceeding against a vehicle owner charging a violation of a restriction on parking, proof that the vehicle was registered to the defendant at the time of the violation shall constitute a presumption that the defendant was the owner.

(Section 61 to 65 reserved for expansion)

Impoundment and Penalties

Section 66. Impoundment of Vehicles.

- (1) When a vehicle is placed in a manner or location that constitutes an obstruction to traffic or a hazard to

public safety, a police officer shall order the owner or operator of the vehicle to remove it. If the vehicle is unattended, the officer may cause the vehicle to be towed and stored at the owner's expense. The owner shall be liable for the costs of towing and storing, even if the vehicle was parked by another or if the vehicle was initially parked in a safe manner but subsequently became an obstruction or hazard.

(2) The disposition of a vehicle towed and stored under authority of this section shall be in accordance with the procedures of the city relating to impoundment and disposition of vehicles abandoned on the city streets.

(3) The impoundment of a vehicle will not preclude the issuance of a citation for violation of a provision of this ordinance.

(4) Stolen vehicles may be towed from public or private property and stored at the expense of the vehicle owner.

(5) Whenever a police officer observes a vehicle parked in violation of a provision of this ordinance or state law, if the vehicle has five or more unpaid violations outstanding against it, the officer may, in addition to issuing a citation, cause the vehicle to be impounded. An impounded vehicle shall not be released until all outstanding fines and charges have been paid. Vehicles impounded under authority of this subsection shall be disposed of in the same manner as provided in subsection (2) of this section.

Section 67. Penalties.

(1) Violation of sections 9 to 19 is punishable by fine not to exceed \$100.

(2) Violation of sections 21 to 52 is punishable by fine not to exceed \$50.

(3) Violation of a provision identical to a state statute is punishable by fine not to exceed the penalty prescribed by the state statute.

Section 68. Severability. The sections and subsections of this ordinance are severable. The invalidity of any one section or subsection shall not affect the remaining sections and subsections.

Section 69. Existing Control Devices and Markings. Parking and traffic control devices and markings installed prior to the adoption of this ordinance are lawfully authorized.

[Passage clause]

Section 70. Repeal: Ordinances number 882 and 882-A are repealed.

Section 71. Saving Clause: Notwithstanding Section 70, ordinances repealed shall remain in force to authorize arrest, prosecution, conviction and punishment of a person who violated the ordinances prior to the effective date of this ordinance.

PASSED BY the Council this 17th day of August, 1987

APPROVED by the Mayor this 17th day of August, 1987

CITY OF RAINIER

BY Elizabeth Vilbauer
MAYOR

ATTEST:

BY M. Stonefowd
CITY RECORDER

Chapter 10.30 PARKING REGULATIONS

Sections:

- 10.30.010 Method of parking.
- 10.30.020 Prohibited parking or standing.
- 10.30.030 Prohibited parking.
- 10.30.040 Use of loading zone.
- 10.30.050 Passenger loading zone.
- 10.30.060 Standing or parking of buses and taxicabs.
- 10.30.070 Restricted use of bus and taxicab stands.
- 10.30.080 Lights on parked vehicle.
- 10.30.090 Extension of parking time.
- 10.30.100 Unattended vehicles.
- 10.30.110 Exemption.

10.30.010 Method of parking.

- A. No person shall stand or park a motor vehicle in a street other than parallel with the edge of the roadway, headed in the direction of lawful traffic movement, and with the curbside wheels of the vehicle within 12 inches of the edge of the curb, except where the street is marked or signed for angle parking.
- B. Where parking spaces are designated on a street, no person shall stand or park a vehicle other than in the indicated direction and, within a single marked space, unless the size or shape of the vehicle makes compliance impossible.
- C. The operator who first begins maneuvering a motor vehicle into a vacant parking space on a street has priority to park in that space, and no other vehicle operator shall attempt to interfere.
- D. When the operator of a vehicle discovers that the vehicle is parked close to a building to which the fire department has been summoned, the operator shall immediately remove the vehicle from the area, unless otherwise directed by police or fire officers. (Ord. 917 § 21, 1987)

10.30.020 Prohibited parking or standing.

No person shall park or stand:

- A. A vehicle in violation of state motor vehicle laws or in violation of a lawfully erected parking limitation sign or marking.
- B. A vehicle in an alley other than for the expeditious loading or unloading of persons or materials, and in no case for a period in excess of 20 consecutive minutes in any two-hour period. (Ord. 917 § 22, 1987)

10.30.030 Prohibited parking.

City Hall Roof Options

Option 1:

Hathorne General Construction

This is an older bid from 11/27/22. I called the number on the bid to get an update but the person I contacted no longer works there. This also does not include everything the new bids have, such as capping the top of the old brick pillars and moving the access hatch to the center of the roof rather than having to climb out on the sloped part of the roof through a plastic skylight panel turned onto a hatch.

Price is \$64,590.00

Option 2:

JLO General Remodeling

This is a current Bid.

Price is \$74,931.00

Option 3:

Weather Guard Roofing

This is a current bid.

Price is \$

Scott Jorgensen

From: Russ Reigel
Sent: Friday, April 26, 2024 11:41 AM
To: Scott Jorgensen
Subject: FW: windows

Follow Up Flag: Follow up
Flag Status: Flagged

From: Jerry Cole <mayor@cityofrainier.com>
Sent: Thursday, April 25, 2024 5:08 PM
To: Russ Reigel <rreigel@cityofrainier.com>
Subject: Re: windows

Ok
Jerry Cole

On Apr 25, 2024, at 15:25, Russ Reigel <rreigel@cityofrainier.com> wrote:

Yes, it should be the cheapest, but mainly because they can start right away on those 4 windows. If everything turns out good, we can just move the plywood covering the holes to the next 4 and start on them.

From: Jerry Cole <mayor@cityofrainier.com>
Sent: Thursday, April 25, 2024 1:42 PM
To: Russ Reigel <rreigel@cityofrainier.com>
Subject: Re: windows

What one would you recommend?

Option 3?

Jerry Cole

On Apr 25, 2024, at 12:03, Russ Reigel <rreigel@cityofrainier.com> wrote:

Good morning,

I have 3 options for windows so far. Most window restoration companies are booked a year or more out and some won't even look at more work. Option 3

was a recommendation by a company from Astoria that was booked so far out they wouldn't even look at our job.

Option 1:

Chosen Wood Window from Oregon City

They remove windows and frames, board up holes, restore to original condition, and reinstall. The windows will be fixed shut, vinyl windows removed, and sash restored to original condition, windows and frames painted.

Cost of a boom lift is extra. The restoration takes 4 – 6 weeks. Last time I talked to them they were at least 6 months out.

Cost \$6,650 per window

Option 2:

Innovative Contractors from Beaverton

Install new wooden framed windows that would look similar to original windows. These would be solar low-e therma plus glass, with 7/8" wide beveled grids, bottom section would open with hand crank.

I am trying to get a picture.

Scaffolding, crane, or manlift extra

Cost \$10,900 per window

Option 3:

Willamette Window Restoration from Eugene

Remove old windows scrape paint, remove vinyl window and restore to original condition with 2 coats of paint.

Could be extra costs if some components need replaced and they are trying to make the bottom window open and still look original.

Does not include repairing window frames or boarding up holes. This could be done by local contractor (estimate \$1,000 per window).

They are open right now and could start right away.

Cost \$4,850 per window

Let me know what you think.

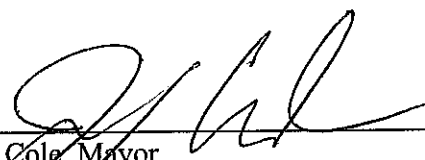
Russ

c. Obtain all necessary project approvals and funding	November 31, 2024
5. Wastewater System Design and Construction	
a. Complete design and obtain DEQ approval for Collection System and WWTP projects.	September 30, 2025
b. Complete construction of collection system and WWTP upgrades.	June 30, 2027

5. The deadline to submit the Final SEP Report set forth in Section II, Paragraph 11.F. of the MAO is extended from December 31, 2023, to September 30, 2024.

CITY OF RAINIER (PERMITTEE)

11 1/8/24
 12
 13 Date



 Jerry Cole, Mayor
 City of Rainier

**DEPARTMENT OF ENVIRONMENTAL QUALITY
 and ENVIRONMENTAL QUALITY COMMISSION**

**Kieran
 O'Donnell**

Digitally signed by Kieran O'Donnell
 DN: cn=Kieran O'Donnell, o=DEQ,
 ou=OCE,
 email=kieran.odonnell@deq.oregon.gov,
 c=US
 Date: 2024.01.09 15:30:19 -08'00'

15
 16
 17
 18 1/9/2024
 19 Date

 Kieran O'Donnell, Manager
 Office of Compliance and Enforcement
 on behalf of DEQ pursuant to OAR 340-012-0170
 on behalf of the EQC pursuant to OAR 340-011-0505

Scott Jorgensen

From: Preston Van Meter <pvanmeter@westyost.com>
Sent: Monday, April 22, 2024 12:58 PM
To: Scott Jorgensen
Subject: RE: MOU

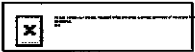
Follow Up Flag: Follow up
Flag Status: Flagged

Hi Scott:

We are working on it as fast as we can. Might be easier to give you an update over the phone. Recall we had requested an extension to November, so we are working with Leeway to try and expedite things. But, there is a lot of work to do in very little time.

Preston

Preston Van Meter
Engineering Manager I



direct: 503.451.2161

From: Scott Jorgensen <sjorgensen@cityofrainier.com>
Sent: Monday, April 22, 2024 12:54 PM
To: Preston Van Meter <pvanmeter@westyost.com>
Subject: MOU

Preston,

Council wants to make sure everything is still on track for the City to meet the terms of the agreement with DEQ.

How are we looking right now? On schedule? Behind?

W. Scott Jorgensen, Executive MPA

City Administrator

City Administrator Report
May 6, 2024 Rainier Council Meeting

Mayor Cole and Members of the Council,

I took a tour of the Columbia County Jail on March 25 and attended the Columbia County Cultural Coalition meeting that evening. The following day, I began a productive dialogue with representatives of American Cruise Lines about their interest in the possible future use of the City's marina facilities.

Later on that week, I prepared materials for putting a lien on the nuisance house that public works recently cleaned up. I also prepared a letter for the Oregon Department of Transportation on the behalf of the Rainier Oregon Historical Museum regarding the preservation of an historic skylight for the upcoming ADA curb ramp project.

I met with representatives of More Power Technology Group March 28 to help map out the City's IT needs for the next couple of years. Along with Councilor Paul Langner, I attended the Cowlitz-Wahkiakum Council of Governments meeting that afternoon to advocate for funding for a regular bus line to run between Rainier and Longview.

On April 5, I submitted the pre-application for the 2024 Transportation and Growth Management (TGM) Program Planning grant to fund a Transportation System Plan update. The following day, I attended U.S. Senator Jeff Merkley's town hall meeting in St. Helens.

I spent the week of April 8 providing the REDCO financial reports to the taxing districts that contribute to it and arranged for publication of that notice. I also prepared the budgetary materials for the council work session on the public works department.

Along with Mayor Cole and Sgt. Manning, I conducted oral boards April 11 for police officer candidates. The mayor and I appeared on KOHI radio the next day to promote the Rivertime in Rainier summer concert series.

I attended the Columbia County Cultural Coalition board meeting on April 15 and the Rainier Chamber of Commerce board meeting two days later.

On April 23, I participated in a Columbia County infrastructure assessment meeting and attended the Rainier Chamber of Commerce county commissioner candidate forum. The following day, I met with Oregon Solutions about the Fox Creek project and representatives from the Department of Land Conservation and Development regarding the urban growth boundary land swap process.

Finally, I attended the Cowlitz-Wahkiakum Council of Governments meeting on April 25.

At Your Service,

W. Scott Jorgensen, Executive MPA
City Administrator