



Proposed 2026-27 Fiscal Year Budget

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City of Rainier
2026-27 Fiscal Year
Budget Message

May 4, 2026

Honorable Mayor Cole, Councilors, Budget Committee Members and Citizens of Rainier,

The following is the proposed budget for City of Rainier for the 2026-27 Fiscal Year, which begins July 1, 2026 and ends June 30, 2027.

It comes at a time of continued economic uncertainty and potential prolonged global conflict.

City staff has attempted to craft a proposed budget that is balanced, maintains current service levels and aims to achieve the goals that council has set forth.

Council's top priority has been to have the City's wastewater plant operate in a state of regulatory compliance. It has now been over two years since the plant has had any violations. However, that compliance has come at a cost.

Most of the 11 funds that comprise the budget are in relatively good shape. The sole exception is the Sewer Fund.

The Sewer Fund was bolstered by the revenue the City was earning by providing septage receiving services. However, it was determined that the septage was contributing to the problems at the plant. The City opted to stop providing septage receiving service, which had a devastating impact on the Sewer Fund's revenues. Consequentially, the Sewer Fund is not covering its operating costs.

Over the past couple of years, the deficits in the Sewer Fund have been covered by contingencies in the General Fund. This approach is unsustainable. If this trend continues, the General Fund will start to be jeopardized over time.

This proposed budget does include a 15 percent increase in sewer rates, which was necessary in order to balance the budget and make up for the lost septage revenue. City staff continues to examine ways to cut costs and find additional outside revenue sources to ease the burden on ratepayers in future budget cycles, while also attempting to avoid having the City take on any additional debt.

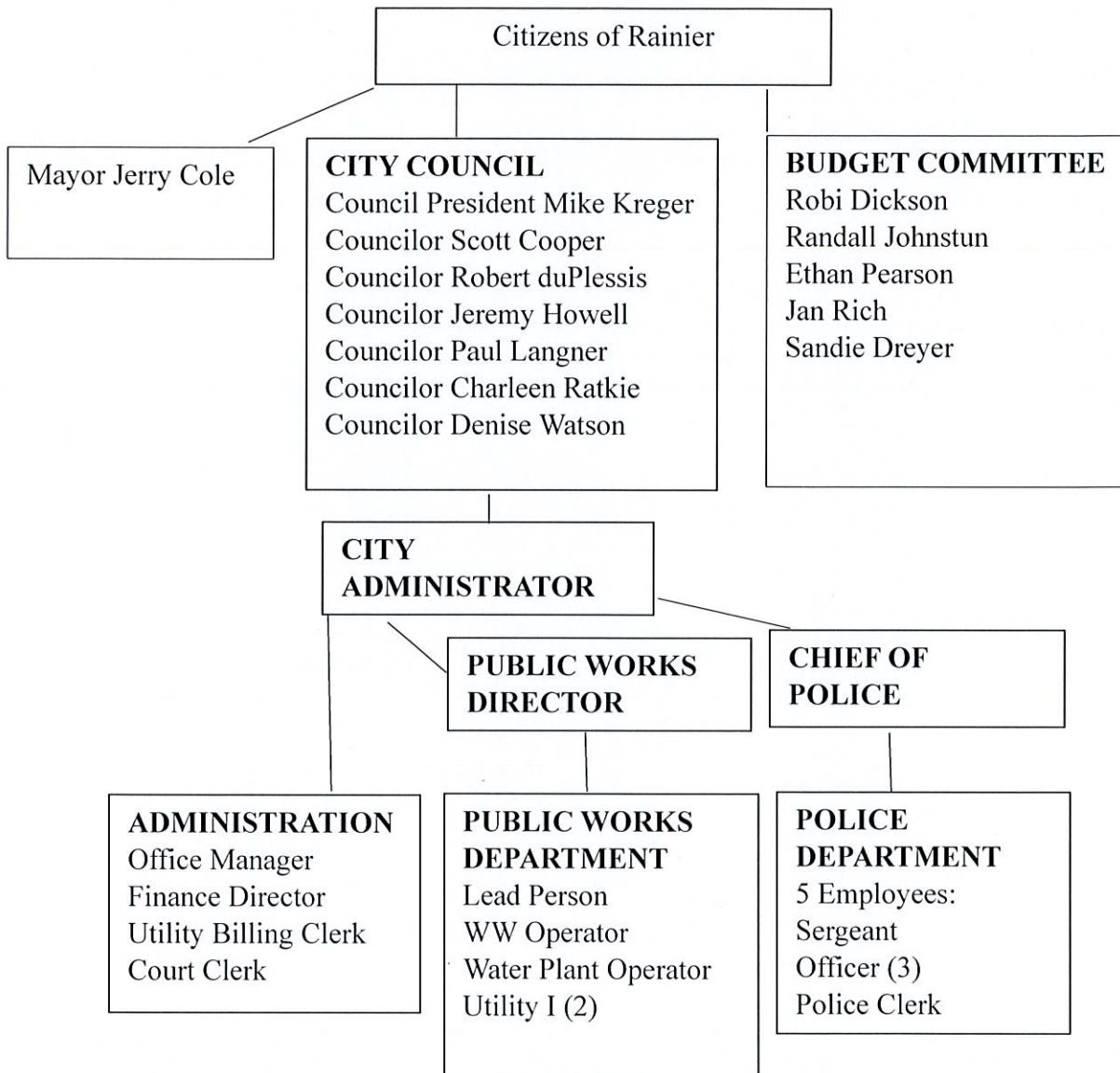
The 2026-27 Fiscal Year Expenditure Budget is \$11,042,022, including all funds, transfers and capital projects supported by revenues and beginning cash balances. It includes debt service payments, adequate reserves and contingencies and funding for the city's various departments such as administration, police and public works.

W. Scott Jorgensen, Executive MPA
City Administrator and Budget Officer

**City of Rainier
2026-27 Budget Calendar**

Preliminary Budget distributed to Budget Committee	May 4, 2026
Budget Committee Meeting	May 11, 2026 6 p.m.
April 27, 2026 Publish Notice of Budget Committee Meeting on website	
May 1, 2026 Publish Notice of Budget Committee Meeting in newspaper	
2 nd Budget Committee Meeting (if necessary)	May 18, 2026 6 p.m.
Publish Budget Hearing and Financial Summary Notice	May 28, 2026
Budget Hearing	June 8, 2026
Hearing on Proposed Use of State Shared Revenues	6 p.m.
Adopt Budget	
Approve Resolution to Receive State Revenues	
Approve Tax Levy	
Approve Appropriations	
Deadline for Adopting Budget	June 30, 2026
File Notice of Property Tax Certification (File with Assessor)	July 15, 2026

**City of Rainier
2026-27 Fiscal Year
Organizational Chart**



**MANAGEMENT PERSONNEL
SALARY & BENEFITS PROPOSAL**

2026-27 Proposed Budget				
Position	Salary/Wages	Taxes	Benefits	Total Cost
City Admin	119,900	11,600	60,900	192,400
Finance Director*	87,700	8,600	51,400	147,700
Police Chief	132,900	15,600	78,200	226,700
PW Director	133,900	18,400	65,100	217,400
	474,400	54,200	255,600	784,200

*part-time

City of Rainier -Public Works/Clerical Pay Scale

EFFECTIVE JULY 1, 2026 - 4% ADJUSTMENT TO SALARY SCALE

Librarian Clerk Account/Planning clerk	\$3,725	\$3,911	\$4,107	\$4,312	\$4,528	\$4,754	\$4,992	\$5,241
Court Clerk Utility Worker1 City Clerk	\$3,987	\$4,186	\$4,396	\$4,615	\$4,846	\$5,089	\$5,343	\$5,610
Journey Utility Worker Utility Worker II	\$4,562	\$4,790	\$5,030	\$5,281	\$5,545	\$5,822	\$6,114	\$6,419
Lead Person Water/Wastewater Op	\$4,881	\$5,125	\$5,381	\$5,650	\$5,933	\$6,230	\$6,541	\$6,868

EFFECTIVE JULY 1, 2027 - 4% ADJUSTMENT TO SALARY SCALE

Librarian Clerk Account/Planning clerk	\$3,874	\$4,068	\$4,271	\$4,485	\$4,709	\$4,944	\$5,192	\$5,451
Court Clerk Utility Worker1 Finance/City Clerk	\$4,146	\$4,354	\$4,571	\$4,800	\$5,040	\$5,292	\$5,557	\$5,835
Journey Utility Worker Utility Worker II	\$4,744	\$4,982	\$5,231	\$5,492	\$5,767	\$6,055	\$6,358	\$6,676
Lead Person Water/Wastewater Op	\$5,076	\$5,330	\$5,597	\$5,876	\$6,170	\$6,479	\$6,803	\$7,143

SCHEDULE A – MONTHLY WAGE SCALE

- The hourly rate of pay is based on a 2080 hour regular schedule.
- Employees are paid monthly based on a 2080 hour regular schedule.
- Steps are 5% apart

7/1/2025

3% COLA

STEPS

	1	2	3	4	5	6
Police Officer	4983	5232	5494	5769	6057	6360

1/1/2026

1.5% COLA

STEPS

	1	2	3	4	5	6
Police Officer	5058	5311	5577	5856	6149	6456

7/1/2026

4% COLA

STEPS

	1	2	3	4	5	6
Police Officer	5260	5523	5799	6089	6393	6713

**City of Rainier
2026-27 Fiscal Year
Contracted and Professional Services**

As a small city, Rainier relies on third parties to provide some services to its citizens. The following vendors contract with the City on an as-needed basis, and the amount paid to them varies on how often they are used to provide those services:

Vendor	Service
Kenneth Holly	Copy Machine Service
Christina Ishii	Website Maintenance
West Yost and Associates	Engineering
Cowlitz Clean Sweep	Street Maintenance
Urling and Associates	Planning
Payne Reforestation	Vegetation Management
Patrick McCoy	Timber
More Power Technology Group	IT
Steve Petersen	City Attorney
Cynthia Phillips	Municipal Court Judge

The following vendors provide services to City residents on a regular basis and charge monthly:

Vendor	Service	Amount
Mirrored Lamp, LLC	Library	\$5460/month
Delta Operations	Water	\$2520/month
Koch Management Services	Wastewater	\$3750/month

City of Rainier
2026-27 Fiscal Year
Outside Revenue Sources

Aside from property taxes and state shared revenue, the City receives funds from other outside sources. They are primarily from the leasing of towers on city property and franchise agreements.

The amount of funds received by the City through those agreements varies and depends on the amount of revenue generated by those companies.

Tower Leases:

AT&T
Day Wireless
American Tower

Franchise Agreements:

AT&T
CenturyLink
Clatskanie PUD
Columbia River PUD
Comcast
NW Natural Gas
Waste Connections/Hudson

Summary of Funds
2026/2027 Proposed Budget

Fund	Total Revenues/ 2026/2027 Proposed
General Fund	\$ 4,183,800
Sewer Fund	\$ 1,115,050
Sewer Cap Fund	\$ 349,985
Water Fund	\$ 1,375,600
Water Cap Fund	\$ 251,175
Street Fund	\$ 422,361
Trans Cap Fund	\$ 179,837
Other Funds:	
Timber Fund	\$ 1,600,400
Debt Service Fund	\$ 1,234,991
Special Projects	\$ 262,252
Library Trust Fund	\$ 66,571
Other Funds	\$ 3,164,214
Totals	\$ 11,042,021
	\$ 11,042,021
	\$ 11,042,021

**2026/2027 Proposed Budget
City of Rainer
GENERAL FUND**

General Fund Resources						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
2,131,225	2,337,211	2,213,304	10-000-470000	Beginning Balance	2,195,400	
1,169,208	1,258,427	2,510,000	10-000-410001	Current Taxes	1,400,000	
22,722	32,998	45,000	10-000-410002	Prior Taxes	25,000	
766	1,986	1,600	10-000-410003	Interest Delinquent Taxes	1,600	
6,592	6,604	13,700	10-000-410005	Property Tax Reimbursement	6,500	
45,966	73,523	120,000	10-000-410006	Marijuana Tax	45,000	
37,790	35,902	70,000	10-000-420001	Liquor Receipts	25,000	
1,402	1,177	2,600	10-000-420002	Cigarette Receipts	2,000	
-	14,100	14,250	10-000-420005	State Marine Board	-	
26,774	26,265	60,000	10-000-420008	State Revenue Sharing	25,000	
43,375	55,208	70,000	10-000-430001	Fines	75,000	
125,874	123,584	280,000	10-000-430002	Franchise Fees	120,000	
25,505	26,762	60,000	10-000-430003	Business License Fees	25,000	
9,026	5,124	9,000	10-000-430004	Planning Fees	2,500	
-	503	-	10-000-430005	Library Fee/Book Sale	100	
50	-	100	10-000-430006	Building Permits	-	
32,665	27,047	64,000	10-000-430007	Boat Launching	25,000	
24,984	15,986	48,000	10-000-430008	Boat Moorage	15,000	
2,263	2,614	-	10-000-440001	Mineral Royalties	-	
52,908	40,565	120,000	10-000-440002	Tower Leases	37,000	
16,877	49,065	57,000	10-000-460001	Miscellaneous Revenue	16,000	
249,586	290,751	480,000	10-000-460002	Interest	140,000	
3,926	5,001	7,500	10-000-460006	Police Training	-	
1,422	75	1,000	10-000-460010	Vehicle Impoundment	500	
General Fund Resources (continued)						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
-		1,000	10-000-460020	DLCD Grant Young - Planning Grant		
-	1,000	2,000	10-000-460023	Gates Foundation Grant		
1,000		-	10-000-460026	Libr Plan Gr - Ford Foundation		
-		-	10-000-460028	Library Donations		
7,380	2,200	14,400	10-000-460029	Administrative Support - REDCO	2,200	
-		-	10-000-460030	Insurance Proceeds & FEMA		
-		-	10-000-467030	Transfer In: Sewer Fund (I/F Loan Repay)		
4,039,285	4,433,677	6,264,454		General Fund Revenue Total	4,183,800	-

General Government Expenditures						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
Personnel Services						
-		-	10-010-610006	Account Clerk	4,400	
-		-	10-010-614001	Retirement	1,300	
-		-		VEBA	100	
-		-	10-010-615001	FICA	300	
189	167	1,000	10-010-615002	Worker's Compensation	100	
-		-	10-010-615003	Health Insurance	1,100	
4,089	3,243	6,000	10-010-624009	Mayor/Council	2,000	
4,278	3,410	7,000		Personnel Services Total	9,300	-
Material & Services						
8,963	5,175	17,000	10-010-615000	Fee/Misc.	5,000	
2,604	2,414	5,500	10-010-620014	Phone & power	2,700	
2,087	5,323	5,000	10-010-620201	Professional Services	4,000	
	887		10-010-620205	Contracted Services	500	
281	127	800	10-010-621003	Publications	650	
8,175	8,925	18,000	10-010-621011	Audit	11,000	
16,261	18,979	37,145	10-010-621015	Insurance	24,700	
2,000	375	4,000	10-010-621017	Training	1,000	
1,736	3,589	17,000	10-010-622010	Meeting Expense	3,500	
2,728	5,960	2,000	10-010-622015	Miscellaneous Expense	2,000	
3,568	4,038	9,000	10-010-622020	Membership/Dues	6,500	

1,054	425	5,000	10-010-622021	Travel	1,000	
4,644	4,288	10,000	10-010-622510	Hardware/IT Upgrade/Software	5,500	
6,592	6,627	16,000	10-010-623018	Columbia County Taxes	6,800	
-	-	2,000	10-010-624005	Election Costs	1,500	
4,922	4,922	5,000	10-010-624801	HSEM-Columbia Co IGA	5,000	
-	-	-	10-010-624802	Transit Service	-	
2,875	17,875	20,000	10-010-633043	Columbia County Economic Team	-	
4,404	981	-	10-010-630128	IT Support	1,000	
-	1,750	5,000	10-010-630129	Tree Assistance	2,500	
-	-	-	10-010-630210	Technology/IT Support/ Infrastructure	1,600	
72,895	92,660	178,445		Material & Services Total	86,450	-
				Capital Outlay		
5,303	4,725	12,000	10-010-620101	Photo copier	5,500	
831	1,801	2,400	10-010-620105	Code Publishing	4,000	
6,133	6,526	14,400		Capital Outlay Total	9,500	-
83,306	102,596	199,845		General Government Total	105,250	-

City Building Maintenance Expenditures

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
				Materials & Services		
155	377	2,000	10-020-620010	Supplies	1,300	
-	-	5,000	10-020-620201	Professional Services		
-	-	-	10-020-621007	Janitorial	15,000	
5,535	12,764	20,000	10-020-622504	Repair & Maintenance	7,000	
5,690	13,140	27,000		Materials & Services Total	23,300	-
				Capital Outlay		
2,528	1,240	8,000	10-020-630300	Senior Center Capital	5,000	
2,528	1,240	8,000		Capital Outlay	5,000	-
8,218	14,381	35,000		City Building Maintenance Total	28,300	-

Land Use & Development Expenditures

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
				Personnel Services		
-	-	-	10-030-610002	Finance Director/Budget Officer	900	
10,455	10,722	22,363	10-030-610006	Account Clerk	29,300	
2,053	2,558	5,423	10-030-614001	Retirement	9,000	
143	90	1,711	10-030-614002	VEBA	500	
800	821	178	10-030-615001	FICA	2,400	
193	170	180	10-030-615002	Worker's Compensation	600	
2,914	2,917	6,096	10-030-615003	Health Insurance	7,300	
16,559	17,279	35,951		Personnel Services Total	50,000	-
				Material & Services		
20	40	300	10-030-620010	Supplies	100	
330	315	100	10-030-621003	Publications	500	
13,410	13,953	30,000	10-030-621006	Consultant-Planner	15,000	
-	-	1,000	10-030-621017	Training	500	
13,760	14,307	31,400		Material & Services Total	16,100	-
30,319	31,586	67,351		Land Use & Development Total	66,100	-

Library Expenditures

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
				Material & Services		
2,635	653	5,000	10-050-620010	Supplies	1,500	
2,971	2,862	5,600	10-050-620014	Power & Phone	4,000	
53,265	61,957	128,222	10-050-620205	Contracted Services	70,000	
-	-	1,000	10-050-622013	Periodicals	-	
810	110	2,000	10-050-622014	Programs/Publicity	1,000	
-	455	1,000	10-050-622015	Movies	500	
79	2,472	3,600	10-050-622510	IT Support	6,500	
3,803	2,041	10,000	10-050-630128	Software Support/Maintenance	2,000	
63,564	70,550	156,422		Material & Services Total	85,500	-
				Capital Outlay		
-	-	-	10-050-630005	Computers	-	-
-	-	-		Capital Outlay Total	-	-
63,564	70,550	156,422		Library Total	85,500	-

Attorney Expenditures						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Material & Services		
6,571	8,951	20,000	10-060-621016	Attorney Fees	7,000	
6,571	8,951	20,000		Material & Services Total	7,000	-
6,571	8,951	20,000		Attorney Total	7,000	-

Finance & Administration Expenditures						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Personnel Services		
-		-	10-070-610002	Finance Director/Budget Officer	43,900	
14,012	14,724	39,446	10-070-610005	City Administrator	30,000	
3,485	3,574	7,454	10-070-610006	Account Clerk	-	
3,949	4,047	8,287	10-070-610007	UB Clerk	-	
2,947	3,067	6,353	10-070-610012	Finance Clerk	-	
4,707	6,055	14,925	10-070-614001	Retirement	22,000	
174	132	4,708	10-070-614002	VEBA	1,100	
1,867	1,945	531	10-070-615001	FICA	5,700	
196	174	264	10-070-615002	Worker's Compensation	1,700	
5,277	5,247	13,006	10-070-615003	Health Insurance	18,000	
36,614	38,965	94,974		Personnel Services Total	122,400	-
				Material & Services Total		
1,427	701	3,000	10-070-620010	Supplies	1,500	
-	-	-	10-070-620013	Telephone		
506	473	1,100	10-070-620014	Power & Phone	700	
123	147	400	10-070-620019	Postage	300	
2,616	203	-	10-070-620201	Professional Services	1,500	
-	-	5,250	10-070-620205	Contracted Services	5,000	
20	47	200	10-070-621003	Publications	200	
-	-	1,000	10-070-621017	Training	500	
1,145	358	1,500	10-070-622015	Miscellaneous Expense	1,000	
36	-	600	10-070-622020	Membership/Dues	200	
123	109	500	10-070-622021	Travel	500	
1,114	1,114	3,500	10-070-624010	Surety Bonds	1,500	
98		1,000	10-070-622510	IT Support	200	
-	4,498	8,900	10-070-630128	Software Support Maintenance	7,000	
7,207	7,649	26,950		Material & Services Total	20,100	-
43,820	46,614	121,924		Finance & Administration Total	142,500	-

Municipal Court Expenditures						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Personnel Services		
-		-	10-080-610002	Finance Director/Budget Officer	1,800	
4,671	4,908	9,861	10-080-610005	City Administrator	-	
-		-	10-080-610006	Account Clerk	1,800	
18,295	20,318	41,986	10-080-610402	Court Clerk	46,300	
4,510	6,019	12,573	10-080-614001	Retirement	14,800	
232	210	3,967	10-080-614002	VEBA	800	
1,758	1,931	425	10-080-615001	FICA	3,800	
198	175	420	10-080-615002	Worker's Compensation	1,000	
7,774	7,788	16,258	10-080-615003	Health Insurance	14,900	
37,437	41,349	85,490		Personnel Services Total	85,200	-
				Material & Services		
107	369	500	10-080-620010	Supplies	400	
1,675	1,900	6,500	10-080-620205	Contracted Services (Judge)	5,000	
14,245	16,762	38,000	10-080-621005	Court Costs	20,000	
905	1,270	2,000	10-080-621016	Attorney Fees	5,000	
-	-	1,200	10-080-622011	Workshop	-	
-	-	100	10-080-624010	Court Clerk Bond		
2,068	2,308	5,000	10-080-624011	Muni Court Software Module	3,000	
18,999	22,609	53,300		Material & Services Total	33,400	-
56,436	63,958	138,790		Municipal Court Total	118,600	-

Public Properties Expenditures- Park						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved

				Personnel Services	
-		-	10-090-610002	Finance Director/Budget Officer	2,200
9,341	9,816	19,724	10-090-610005	City Administrator	18,000
2,788	2,859	5,963	10-090-610006	Account Clerk	3,100
5,341	4,579	9,157	10-090-610007	UB Clerk	700
1,584	1,573	5,000	10-090-610008	Overtime	-
5,812	5,812	12,736	10-090-610201	Supervisor/Director of Public Works	10,100
-	-	-	10-090-610202	Lead Person	9,400
-	-	-	10-090-610204	Water/Wastewater Operator	-
25,924	27,524	55,136	10-090-610205	Utility Worker I & II	17,400
8,621		-	10-090-610206	Seasonal Worker	-
9,875	11,451	26,286	10-090-614001	Retirement	18,400
362	367	8,240	10-090-614002	VEBA	800
3,898	4,002	4,671	10-090-615001	FICA	4,800
206	182	744	10-090-615002	Worker's Compensation	2,700
14,115	13,825	29,266	10-090-615003	Health Insurance	15,700
87,866	81,991	176,923	Personnel Services Total		103,300

				Material & Services	
6,685	4,150	24,000	10-090-620010	Supplies	5,000
-	534	1,000	10-090-620012	Marina Supplies	MOVED TO MARINA/LAUNCH (095)
3,592	4,061	8,000	10-090-620014	Power & Phone	3,000
-		1,000	10-090-620016	Fuel-Public Works	-
135	135	300	10-090-620017	Clothing Allowance	230
1,748	1,748	3,000	10-090-620018	Uniforms	-
133		16,000	10-090-620019	Marina: UST	-
877	903	4,000	10-090-620020	Waterway Lease	MOVED TO MARINA/LAUNCH (095)
1,136	1,379	4,000	10-090-620112	Small Tools	750
-	8,935	-	10-090-620205	Contracted Services	5,000

**Public Properties Expenditures- Park
(continued)**

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
-		1,000	10-090-621017	Training	-	-
3,158	1,965	3,000	10-090-622503	Launch Supplies-map	MOVED TO MARINA/LAUNCH (095)	
19,926	15,950	50,000	10-090-622504	Repair & Maintenance	25,000	
1,698	2,417	2,000	10-090-622505	Vehicle Repair & Maintenance	2,000	
6,247	2,075	8,000	10-090-622506	Marina: Repair & Maintenance	MOVED TO MARINA/LAUNCH (095)	
-	1,140	2,400	10-090-630214	Ventek	MOVED TO MARINA/LAUNCH (095)	
-	5	200	10-090-640312	Publications	-	
45,334	45,398	127,900	Material & Services Total		40,980	-
				Capital Outlay		
-	-	-	10-090-630004	Software Upgrade		-
25,000	7,276	20,000	10-090-630215	Site/Equipment Upgrade	7,500	
25,000	7,276	20,000	Capital Outlay Total		7,500	-
158,200	134,665	324,823	Public Properties-Park Total		151,780	-

Public Properties Expenditures- Marina/Boat Launch

189 Actual	167 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
				Personnel Services		
			10-095-610002	Finance Director/Budget Officer	2,200	
			10-095-610005	City Administrator	12,000	
			10-095-610006	Account Clerk	3,100	
			10-095-610007	UB Clerk	700	
			10-095-610008	Overtime	-	
			10-095-610201	Supervisor/Director of Public Works	9,500	
			10-095-610202	Lead Person	9,300	
			10-095-610204	Water/Wastewater Operator	-	
			10-095-610205	Utility Worker I & II	17,400	
			10-095-610206	Seasonal Worker	-	
			10-095-614001	Retirement	16,900	
			10-095-614002	VEBA	600	
			10-095-615001	FICA	4,200	
			10-095-615002	Worker's Compensation	2,200	
			10-095-615003	Health Insurance	15,000	
				Personnel Services Total		93,100
				Material & Services		
			10-095-620012	Marina Supplies	1,500	
			10-095-620014	Power & Phone	3,000	

10-095-620017	Clothing Allowance	230
10-095-620019	Marina: UST	
10-095-620020	Waterway Lease	1,500
10-095-620112	Small Tools	750
10-095-620205	Contracted Services	2,000
10-095-622503	Launch Supplies-map	3,400
10-095-622504	Repair & Maintenance	1,000
10-095-622505	Vehicle Repair & Maintenance	500
10-095-622506	Marina: Repair & Maintenance	10,000
10-095-630214	Ventek	1,500
10-095-615000	Fee/Misc	1,500
10-095-211015	Insurance	6,300
Material & Services Total		33,180
Capital Outlay		
10-095-630004	Software Upgrade	-
10-095-630215	Site/Equipment Upgrade	-
Capital Outlay Total		-
Public Properties- Marina/Boat Launch Total		126,280
Police Department Expenditures		

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
Personnel Services						
-	-	-	10-100-610002	Finance Director/Budget Officer	4,400	-
-	-	-	10-100-610006	Account Clerk	6,200	-
30,661	34,476	88,000	10-100-610008	Overtime	40,000	-
58,649	61,233	125,389	10-100-610100	Police Clerk	69,500	-
105,009	109,720	224,511	10-100-610101	Police Chief	132,900	-
100,974	111,309	202,984	10-100-610102	Police Sergeant	126,900	-
200,642	131,919	414,405	10-100-610103	Patrol Officers	226,400	-
600	600	1,200	10-100-610104	Phone Allowance	600	-
117,788	127,992	311,845	10-100-614001	Retirement	219,100	-
525	2,300	7,200	10-100-614002	VEBA	5,900	-
38,006	34,392	80,730	10-100-615001	FICA	46,900	-
13,777	16,063	52,764	10-100-615002	Worker's Compensation	24,300	-
114,984	94,032	243,876	10-100-615003	Health Insurance	134,200	-
781,616	724,036	1,752,904	Personnel Services Total		1,037,300	-

Material & Services						
12,614	11,323	26,000	10-100-620010	Supplies	13,000	-
4,804	1,853	20,000	10-100-620011	Car Expense	10,000	-
14,388	8,644	52,000	10-100-620012	Fuel-Police	30,000	-
9,336	10,510	25,000	10-100-620014	Power & Phone	13,000	-
2,069	2,097	5,600	10-100-620021	Copier Lease	2,800	-
4,785	693	-	10-100-620205	Contracted Services	1,500	-
16,261	18,978	37,000	10-100-621015	Insurance	27,000	-
3,454	30	14,000	10-100-621017	Training	10,000	-
6,269	323	14,000	10-100-621018	Uniform Allowance	7,000	-
635	610	1,000	10-100-622020	Dues	500	-
-	8,522	1,000	10-100-622504	Repair & Maintenance	500	-
8,554	-	19,000	10-100-622510	Software Support/Maintenance	12,000	-
-	-	-	10-100-630128	IT Support	1,800	-
-	-	3,600	10-100-630210	Tech Infrastructure Support	12,250	-
4,302	4,647	9,500	10-100-638020	Lexipole	7,800	-
87,470	68,228	227,700	Material & Services Total		149,150	-

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
Police Department Expenditures (continued)						
Capital Outlay						
-	1,359	-	10-100-630005	Computer		
-	-	-	10-100-630004	Software Upgrade		
-	44,575	45,000	10-100-630002	Body Cameras		
-	-	6,000	10-100-630130	OJP Vest	6,000	
-	-	85,000	10-100-638026	Police Vehicle		
-	45,934	136,000	Capital Outlay Total		6,000	-
869,086	838,198	2,116,604	Police Department Total		1,192,450	-

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
Unallocated Requirements						

Transfers						
82,553	81,303	161,500	10-010-640312	Transfer: Debt Service A Street Plaza	82,500	
	119,100		10-010-640314	Transfer: Street	140,000	
-		150,000	10-010-640322	Transfer: Sewer Fund (IF Loan)		
300,000	200,000	400,000	10-010-640317	Transfer: Special Projects		
382,553	400,403	711,500		Transfers Total	222,500	-
-	-	760,000	10-010-650001	Operating Contingency	400,000	-
382,553	400,403	1,471,500		Unallocated Total	622,500	-
		1,612,195	10-010-650000	Unappropriated Ending Fund Balance	1,663,820	-
2,337,211	2,721,775			Ending Fund Balance - Actual		
4,039,285	4,433,677	6,264,454		TOTAL REQUIREMENTS	4,183,800	-

**2026/2027 Proposed Budget
City of Rainer
DEBT SERVICE FUND**

Debt Service Fund Resources						
2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
364,096	364,096	364,096	20-000-470000	Loan Reserve Restricted	364,096	
-	484,539	967,200	20-000-410005	G O Bond Tax Assessment	478,600	
486,453		-	20-000-467100	Transfer: Sewer GO Bond Taxes	-	
190,555	189,805	378,900	20-000-467101	Trans: Sewer Fund	187,550	
162,336	69,336	138,800	20-000-467102	Trans: Water Fund	69,500	
			NEW	Trans: Water Fund	34,200	
18,732	18,678	37,500	20-000-467110	Trans: Sewer Fund (A Street)	18,545	
82,553	81,303	161,500	20-000-467114	Trans: General Fund (A Street Plaza)	82,500	
940,629	843,661	1,683,900		Transfers Total	870,895	-
1,304,725	1,207,757	2,047,996		Debt Service Fund Resources Total	1,234,991	-

Debt Service Requirements (continued)						
2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
51,812	54,921	113,200	20-200-670101	OEDD Water L00007-Principal	65,500	
17,524	14,415	25,600	20-200-670111	OEDD Water L00007-Interest	4,000	
			NEW	DEQ- Water R75265 Principal	29,300	
			NEW	DEQ- Water R75265 Interest	4,900	
88,563		-	20-200-670103	OEDD Water B97003B-Principal	-	
4,437		-	20-200-670113	OEDD Water B97003B-Interest	-	
149,964	154,299	313,100	20-200-670106	DEQ-WWTP-R75262-Principal	168,100	
34,410	30,075	55,700	20-200-670116	DEQ-WWTP-R75262-Interest	16,400	
6,181	5,431	10,100	20-200-670126	DEQ-WWTP-R75262-Fee	3,050	
382,831	393,898	799,200	20-200-670107	DEQ-WWTP-R75263-Principal	429,100	
87,843	76,776	142,200	20-200-670117	DEQ-WWTP-R75263-Interest	41,700	
15,779	13,865	25,800	20-200-670127	DEQ-WWTP-R75263-Fee	7,800	

Debt Service Requirements						
2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
34,430	32,940	64,400	20-200-670132	A St Plaza-B18002 Interest	28,200	
29,802	30,042	60,400	20-200-670133	A St Plaza-B18002 Principal	35,900	
8,848	9,163	18,700	20-200-670136	A St Plaza-B18007Principal	10,200	
9,473	9,158	18,000	20-200-670137	A St Plaza-B18007 Interest	8,200	
5,928	5,765	11,400	20-200-670134	DEQ A St-Sewer Interest	5,265	
10,814	10,977	22,200	20-200-670135	DEQ A St-Sewer Principal	11,500	
1,990	1,936	3,900	20-200-670138	DEQ A St-Sewer Fee	1,780	
940,629	843,661	1,683,900		Debt Service Total	870,895	-

Unallocated Requirements						
2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
		364,096	20-200-680003	Loan Reserve Requirement	364,096	
364,096	364,096			Ending Fund Balance - Actual		
1,304,725	1,207,757	2,047,996		TOTAL REQUIREMENTS	1,234,991	-

**2026/2027 Proposed Budget
City of Rainer
WATER FUND**

Water Fund Resources						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
347,750	152,480	181,618	40-000-470000	Beginning Balance	358,400	
1,500	3,000	5,000	40-000-430008	Hook-Up Fees	1,500	
1,035	120	1,000	40-000-430009	Water Deposits	700	
936,930	906,221	1,800,000	40-000-450002	Water Revenue	1,000,000	
21,479	44,084	10,000	40-000-460001	Miscellaneous Revenue	15,000	
1,308,694	1,105,905	1,997,618		Water Fund Revenue Total	1,375,600	-

Water Operations Requirements						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Personnel Services		
-	-	-	40-400-610002	Finance Director	13,200	
23,353	24,539	49,307	40-400-610005	City Administrator	30,000	
25,093	25,733	53,669	40-400-610006	Account Clerk	22,200	
45,722	43,171	87,497	40-400-610007	UB Clerk	39,200	
			40-400-610402	Court Clerk	14,200	
7,169	6,842	20,000	40-400-610008	Overtime	10,000	
13,262	13,802	28,591	40-400-610012	Finance Clerk	-	
52,309	52,308	114,629	40-400-610201	Supervisor/Director of Public Works	60,500	
46,969	45,975	91,477	40-400-610202	Lead Person	46,250	
-	-	-	40-400-610204	Water/Wastewater Operator	85,900	
97,991	103,397	209,410	40-400-610205	Utility Worker I & II/Operator	52,300	
1,458	-	-	40-400-610206	Seasonal Worker	-	
62,920	69,847	163,127	40-400-614001	Retirement	111,500	
2,532	2,466	50,076	40-400-614002	VEBA	5,000	
23,924	24,223	27,933	40-400-615001	FICA	28,800	
2,664	10,463	5,172	40-400-615002	Worker's Compensation	18,100	
80,624	76,021	167,056	40-400-615003	Health Insurance	93,600	
485,991	498,786	1,067,944		Personnel Services Total	630,750	-

Water Operations Requirements (continued)						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Materials & Services		
10,989	12,325	18,000	40-400-615000	Fee/Misc.	35,000	
10,056	11,358	20,000	40-400-620010	Supplies	10,000	
41,402	42,777	96,000	40-400-620014	Power & Phone	50,000	
4,338	3,816	12,000	40-400-620016	Fuel-Public Works	7,500	
690	690	1,200	40-400-620017	Clothing Allowance	800	
1,719	1,752	3,500	40-400-620018	Uniforms	-	
1,428	1,360	3,000	40-400-620019	Postage	2,000	
25,579	35,079	60,000	40-400-620111	Lab Supplies/Chemicals	45,000	
827	903	4,000	40-400-620112	Small Tools	1,000	
5,484	5,724	7,000	40-400-620115	Water Sampling	6,500	
5,806	13,845	16,000	40-400-620201	Professional Services	40,000	
5,400	-	35,500	40-400-620205	Contracted Services	2,000	
55	161	1,000	40-400-621003	Publications	500	
7,875	8,625	16,000	40-400-621011	Audit	12,000	
16,261	18,979	37,145	40-400-621015	Insurance	26,500	
1,057	1,485	6,000	40-400-621017	Training	2,000	
463	512	1,200	40-400-622020	Membership/Dues	800	
331	370	2,000	40-400-622021	Travel	2,000	
43,656	53,055	120,000	40-400-622504	Repair & Maintenance	50,000	
5,830	4,864	15,000	40-400-622505	Vehicle Equipment Maintenance	5,000	
5,298	5,554	15,000	40-400-622510	IT Support	9,000	
530	681	2,000	40-400-624009	Mayor/Council	700	
-	-	100	40-400-626001	Water Deposits	-	
4,289	5,498	8,900	40-400-630128	Software Support/Maintenance	9,000	
199,362	229,413	500,545		Materials & Services Total	317,300	-
				Capital Outlay		
-	-	-	40-400-630004	Software Upgrade	1,500	

8,526	509	-	40-400-630210	Technology Infrastructure	-
8,526	509	-		Capital Outlay Total	1,500
693,878	728,709	1,568,489		Water Operations Total	949,550

						Unallocated Requirements	
2022/2023	2023/2024	2023/2025				2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description		Proposed	Approved
				Transfers			
162,336	69,336	138,800	40-400-640106	Trans: Debt Service Fund		69,500	
			new	Trans: Debt Service Fund		34,200	
300,000	50,000	100,000	40-400-640006	Trans: Water Capital Fund			-
462,336	119,336	238,800		Transfers Total		103,700	-
-	-	-	40-400-650001	Contingency		159,000	-
462,336	119,336	238,800		Unallocated Total		262,700	-
		190,329	40-400-650000	Unappr. Ending Fund Balance		163,350	
152,480	257,860			Ending Fund Balance - Actual			
1,308,694	1,105,905	1,997,618		TOTAL REQUIREMENTS		1,375,600	-

**2026/2027 Proposed Budget
City of Rainer
SEWER FUND**

Sewer Fund Resources						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
531,523	290,604	277,129	30-000-470000	Beginning Cash	174,800	174,800
486,453		-	30-000-410005	G O Bond Tax Assessment	-	
300	500	500	30-000-430008	Hook-Up Fees	500	
733,105	717,267	1,440,000	30-000-450001	Sewer Revenue	879,750	
200,114	112,257	340,000	30-000-450005	Sludge Revenue	15,000	
-		150,000	30-000-467116	Transfer from Gen Fund - I/F Loan	-	
			30-000-450002	Storm Drain Fee	45,000	
585	7,815	22,465	30-000-460001	Miscellaneous Revenue	-	
1,952,080	1,128,443	2,230,094		Sewer Fund Revenue Total	1,115,050	174,800

Sewer Operations Requirements						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Personnel Services		
-		-	30-300-610002	Finance Director	13,000	
23,353	24,539	49,307	30-300-610005	City Administrator	17,900	
25,093	25,733	53,669	30-300-610006	Account Clerk (Office manager)	12,400	
45,722	43,171	87,497	30-300-610007	UB Clerk	28,500	
			30-300-610402	Court Clerk	10,700	
6,192	6,302	20,000	30-300-610008	Overtime	10,000	
13,262	13,802	28,591	30-300-610012	Finance Clerk	-	
52,309	52,308	114,629	30-300-610201	Director of Public Works/Supervisor	40,300	
23,485	22,988	45,738	30-300-610202	Lead Person	18,450	
-	3,284	-	30-300-610204	Water/Wastewater Operator	85,000	
97,991	103,397	209,410	30-300-610205	Utility Worker 1 & II/ Operator	17,500	
1,266		-	30-300-610206	Seasonal Worker	-	
58,098	65,000	152,036	30-300-614001	Retirement	75,600	
2,397	2,286	46,577	30-300-614002	VEBA	3,400	
22,046	22,666	4,812	30-300-615001	FICA	19,600	
2,656	10,457	25,188	30-300-615002	Worker's Compensation	12,050	
74,803	70,199	154,862	30-300-615003	Health Insurance	61,100	
448,673	466,132	992,316		Personnel Services Total	425,500	-

Sewer Operations Requirements (continued)						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Materials & Services		
17,536	99,298	30,000	30-300-615000	Fee/Misc.	35,000	
9,992	9,235	25,000	30-300-620010	Supplies	10,000	
54,754	52,727	120,000	30-300-620014	Power & Phone	50,000	
5,266	4,644	12,000	30-300-620016	Fuel-Public Works	7,500	
600	600	1,500	30-300-620017	Clothing Allowance	800	
1,722	1,755	3,200	30-300-620018	Uniforms	-	
1,428	1,360	3,000	30-300-620019	Postage	2,000	
36,032	28,078	70,000	30-300-620111	Lab Supplies/Chemicals	35,000	
983	986	2,400	30-300-620112	Small Tools	1,000	
3,479	3,583	10,000	30-300-620113	NPDES Permit	4,500	
5,196	27,876	40,000	30-300-620201	Professional Services	65,000	
250	-	45,000	30-300-620205	Contracted Services	2,000	
76	208	1,000	30-300-621003	Publications	250	
7,875	8,625	16,000	30-300-621011	Audit	12,000	
16,261	18,979	37,145	30-300-621015	Insurance	26,500	
628	992	7,000	30-300-621017	Training	2,000	
430	282	1,000	30-300-622020	Membership/Dues	-	
331	219	3,000	30-300-622021	Travel	2,000	
15,678	54,980	90,000	30-300-622502	Bio-Solid Disposal	60,000	
49,711	119,326	102,265	30-300-622504	Repair & Maintenance	70,000	
5,836	4,865	15,000	30-300-622505	Vehicle Equipment Maintenance	5,000	
5,297	5,536	15,000	30-300-622510	IT Support	9,000	
597	681	2,000	30-300-624009	Mayor/Council	700	
12,815	5,547	12,000	30-300-630128	Software Support/Maintenance	9,000	

252,774	450,383	663,510		Materials & Services Total	409,250	-
				Capital Outlay		
-	-	-	30-300-630004	Software Upgrade	1,500	
4,289	509	-	30-300-630210	Technology Infrastructure	-	
-	-	67,360	30-300-630229	SEP Project	-	-
-	10,000	-	30-300-630216	Storm Water Management	-	-
4,289	10,509	67,360		Capital Project Outlay Total	1,500	-
705,737	927,024	1,723,186		Sewer Operations Total	836,250	-

Unallocated Requirements

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
				Transfers		
486,453		-	30-300-640300	Transfer: GO Bond Debt Service	-	-
190,555	189,805	378,900	30-300-640306	Trans: Debt-DEQ R75262	187,550	
18,732	18,678	37,500	30-300-640310	Trans: Debt-DEQ A Street	18,545	
-		-	30-300-640XXX	Trans: General Fund (I/F Loan Repay)	-	-
260,000		-	30-300-640006	Trans: Sewer Capital	-	-
955,740	208,483	416,400		Transfers Total	206,095	-
	-	90,508	30-300-650001	Contingency	50,000	
955,740	208,483	506,908		Unallocated Total	256,095	-
		-	30-300-650000	Unappr. Ending Fund Balance	22,705	
290,604	(7,064)			Ending Fund Balance - Actual		
1,952,081	1,128,443	2,230,094		TOTAL REQUIREMENTS	1,115,050	-

**2026/2027 Proposed Budget
City of Rainer
TIMBER FUND**

Timber Fund Resources

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
1,709,274	1,629,894	1,692,832	50-000-470000	Beginning Balance	983,400	
	-	600,000	50-000-460003	Timber Sales	500,000	
	484		50-000-460001	Miscellaneous Revenue	-	
	-	-	50-000-460863	Transfer In: Special Proj (I/F Loan repay)	117,000	
1,709,274	1,630,378	2,292,832		Timber Fund Revenue Total	1,600,400	-

Timber Operations Requirements

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
				Materials & Services		
980	170	4,200	50-500-620010	Supplies/Misc.	-	
5,944	5,438	20,000	50-500-621006	Consultant	15,000	
16,261	18,979	37,145	50-500-621015	Insurance	26,500	
13,162	143	29,000	50-500-622016	Road Repairs	41,000	
6,495	-	11,000	50-500-623011	Vegetation Control	6,500	
19,529	-	28,000	50-500-623012	Tree Planting	20,000	
2,500	-	8,000	50-500-623014	Herbicide Application/Spraying	5,000	
5,649	5,854	12,000	50-500-623016	State Fire Protection	7,000	
-	-	12,000	50-500-623017	Timber Tax	-	
2,400	-	6,500	50-500-626102	Pre-Commercial Thinning	4,500	
2,172	2,765	6,000	50-500-622510	IT Support	4,000	
4,289	4,498	8,900	50-500-630128	Software Support/Maintenance	6,000	
-	509	-	50-500-630210	Technology Infrastructure	-	
-	-	27,000	50-500-638001	Road Construction	22,000	
79,380	38,356	209,745		Materials & Services Total	157,500	-
				Capital Outlay		
-	-	279,000		Property Purchase	-	-
-	-	279,000		Capital Outlay Total	-	-
79,380	38,356	488,745		Timber Operations Total	157,500	-

Unallocated Requirements

2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
				Transfers		
		130,000	50-500-640320	Interfund Loan to Spec Proj Fund	-	-
-	-	130,000		Transfers Total	-	-
		88,142	50-500-650001	Contingency	100,000	
-	-	218,142		Unallocated Total	100,000	-
	280,335	-	50-500-649997	Property Purchase Reserve*	21,863	
		1,585,945	50-500-650000	Unappropriated Ending Fund Bal	1,321,037	
1,629,894	1,311,688			Ending Fund Balance - Actual		
1,709,274	1,630,378	2,292,832		TOTAL REQUIREMENTS	1,600,400	-

**2026/2027 Proposed Budget
City of Rainer
STREET FUND**

Street Fund Resources						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
221,666	77,877	80,585	60-000-470000	Beginning Balance	132,361	
114,480	-	-	60-000-410001	Current Taxes	-	
2,128	-	-	60-000-410002	Prior Taxes	-	
149,440	150,997	280,000	60-000-420006	State - Street Allotment	150,000	
335	4,464	100	60-000-460001	Miscellaneous Revenue	-	
-	119,100	238,200	60-000-467114	Transfer from General Fund	140,000	
488,048	352,438	598,885		Street Fund Revenue Total	422,361	-

Street Operations Requirements						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Personnel Services		
-	-		60-600-610002	Finance Director	6,100	
18,683	19,631	29,585	60-600-610005	City Administrator	12,000	
2,788	2,859	5,963	60-600-610006	Account Clerk	6,200	
829	711	5,000	60-600-610008	Overtime	5,000	
5,812	5,812	12,736	60-600-610201	Supervisor/Director of Public Works	13,500	
7,828	7,663	15,246	60-600-610202	Lead Person	9,300	
2,833	2,975	-	60-600-610203	Utility Worker I DO NOT USE	-	
-	-	-	60-600-610204	Water/Wastewater Operator	-	
6,090	6,700	18,795	60-600-610205	Utility Worker I & II	11,600	
494	-	-	60-600-610206	Seasonal Labor	-	
9,227	10,045	21,342	60-600-614001	Retirement	19,100	
236	199	408	60-600-614002	VEBA	700	
3,440	3,554	6,680	60-600-615001	FICA	4,900	
12,064	10,046	3,420	60-600-615002	Worker's Compensation	2,950	
10,490	10,327	19,916	60-600-615003	Health Insurance	14,600	
80,814	80,522	139,091		Personnel Services Total	105,950	-

Street Operations Requirements (continued)						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Materials & Services		
7,515	5,423	15,000	60-600-620010	Supplies	7,000	
22,789	22,564	50,000	60-600-620014	Power & Phone	25,000	
4,338	3,068	9,000	60-600-620016	Fuel-Public Works	6,000	
75	75	400	60-600-620017	Clothing Allowance	80	
1,708	2,124	3,000	60-600-620018	Uniforms	-	
584	1,089	3,000	60-600-620112	Small Tools	1,000	
3,303	8,595	10,000	60-600-620201	Professional Services	4,000	
6,277	6,250	15,250	60-600-620205	Contracted Services	7,500	
55	151	500	60-600-621003	Publications	500	
7,875	8,625	16,000	60-600-621011	Audit	11,200	
16,261	18,979	37,145	60-600-621015	Insurance	26,500	
165	249	1,000	60-600-621017	Training	200	
1,949	1,509	20,000	60-600-622018	Street Signs	3,000	
-	610	150	60-600-622020	Membership/Dues	500	
-	111	500	60-600-622021	Travel	100	
7,741	15,408	60,000	60-600-622504	Repair & Maintenance	30,000	
5,780	6,515	15,000	60-600-622505	Vehicle Equipment Maintenance	7,000	
5,300	5,528	15,000	60-600-622510	It Support	8,000	
4,289	4,498	8,900	60-600-630128	Software Support/Maintenance	6,000	
96,002	111,371	279,845		Materials & Services Total	143,580	-
				Capital Outlay		
-	-	-	60-600-630004	Software Upgrade	-	
8,526	509	-	60-600-630210	Technology Infr PC	1,833	
8,526	509	-		Capital Outlay Total	1,833	-
185,342	192,402	418,936		Street Operations Total	251,363	-

Unallocated Requirements						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027

Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Transfers		
224,829	-	100,000	60-600-640106	Transfer: Transportation Capital	-	-
224,829	-	100,000		Transfers Total	-	-
-		70,000	60-600-650001	Contingency	75,000	-
224,829	-	170,000		Unallocated Total	75,000	-
		9,949	60-600-650000	Unappr. Ending Fund Balance	95,998	-
77,877	160,036			Ending Fund Balance - Actual		
488,048	352,438	598,885		TOTAL REQUIREMENTS	422,361	-

**2026/2027 Proposed Budget
City of Rainer
SPECIAL PROJECTS FUND**

Special Projects Fund Resources						
2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
285,414	312,285	308,014	81-000-470000	Beginning Balance	262,252	
2,287		-	81-000-460001	Miscellaneous	-	-
-		-	81-000-460010	Fox Creek Grant	-	-
-		150,000	81-000-460018	ODOT TGM Grant	-	-
-		-	81-000-460021	ODOT Trail Grant	-	-
300,000		130,000	81-000-467802	Transfer: Timber Fund (Interfund Loan)	-	-
	200,000	400,000	81-000-467114	Transfer: General Fund	-	-
587,701	512,285	988,014		Special Projects Fund Resource Total	262,252	-

Special Projects Requirements						
2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
				Capital Outlay		
16,304	2,885	50,000	81-810-630100	Building Improvements	50,000	
315	135,127	485,000	81-810-630144	City Hall	-	
77,189		28,916	81-810-630215	Site Improvement	20,000	
49,146	36,556	150,000	81-810-633060	Park Improvements/Plan	-	
4,310		-	81-810-633064	Riverfront Trail Design/Construction	-	
-		150,000	81-810-633071	Update Comp/Zone Plan	-	
91,687	2,926		81-810-633073	Fox Creek Feasibility Study	14,900	
19,751		15,000	81-810-633074	Donation Projects (Benches, Gazebo)	-	
16,715		-	81-810-633075	Vehicle (Mower)	-	
275,416	177,494	878,916		Capital Outlay Total	84,900	-
275,416	177,494	878,916		Special Projects Total	84,900	-

Unallocated Requirements						
2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
				Transfers		
-	-	-	40-400-640106	Transfer Out: Timber Fund (I/F Loan Repay)	117,000	
-	-	-		Transfers Total	117,000	-
-	-	-		Unallocated Total	117,000	-
		109,098	81-810-650000	Unappr. Ending Fund Balance	60,352	
312,285	334,791			Ending Fund Balance - Actual		
587,701	512,285	988,014		TOTAL REQUIREMENTS	262,252	-

**2026/2027 Proposed Budget
City of Rainer
SEWER CAPITAL IMPROV. FUND**

Sewer Capital Improvement Resources						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
954,527	1,024,735	775,351	83-000-470000	Beginning Balance	151,193	
-		400,000	83-000-420017	DEQ SRF WWTP - Grant/Loan	-	-
7,935	10,580	8,000	83-000-430011	Sewer SDC	5,000	
111,613		-	83-000-420011	Federal Infrastructure Aid	-	
-		-	83-000-420056	State Infrastructure Aid	193,792	
-		115,309	83-000-460001	Miscellaneous: ODOT Fund Exchange	-	
	13,854		83-000-460001	Miscellaneous Revenue		
260,000		-	83-000-467102	Transfer: Sewer Fund	-	-
1,334,075	1,049,169	1,298,660		Sewer Capital Improv. Fund Resource Total	349,985	-

Sewer Capital Improvement Requirements						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				Capital Outlay		-
55,212	557,104	557,100	83-830-630010	Infrastructure A Street	-	-
1,168	74,971	300,000	83-830-630111	WW Master Plan Review	-	-
607	1,149	4,000	83-830-630201	Meter Replacement	-	-
-	7,874	8,000	83-830-630228	Utility Billing Folder/Stuffer	-	-
-		6,100	83-830-630229	SEP Project	-	-
6,379		-	83-830-633038	WWTP: Engineering	-	-
81,382	116,497	101,370	83-830-633039	WWTP Project-Site Improvement	-	-
119,893	33,587	53,540	83-830-633041	I & I	-	-
32,043		-	83-830-638026	Vehicle/Equipment Replacement	-	-
906		100,000	83-830-638027	Collection System Rehabilitation/Replacement	325,000	
11,751	52,678	100,000	83-830-638028	WW Equipment	-	-
309,340	843,860	1,230,110		Capital Outlay Total	325,000	-
309,340	843,860	1,230,110		Sewer Capital Improvement Total	325,000	-

Unallocated Requirements						
2022/2023	2023/2024	2023/2025			2026/2027	2026/2027
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
		68,550	83-830-650000	Unappr. Ending Fund Balance	24,985	
1,024,735	205,309			Ending Fund Balance - Actual		
1,334,075	1,049,169	1,298,660		TOTAL REQUIREMENTS	349,985	-

**2026/2027 Proposed Budget
City of Rainer
WATER CAPITAL IMPROV. FUND**

Water Capital Improv. Resources						2026/2027	2026/2027
2022/2023	2023/2024	2023/2025	Account	Description	2026/2027	2026/2027	
Actual	Actual	Adopted			Proposed		
357,303	417,395	471,543	84-000-470000	Beginning Balance	249,675		
111,613		-	84-000-420011	Federal Infrastructure Aid	-		
165,057		-	84-000-420012	WTP Insurance Reimbursement	-		
-		8,242	84-000-460001	ODOT Fund Exchange	-		
-		-	84-000-460012	Water System Master Plan Grant	-		
300,000		100,000	84-000-467102	Transfer: Water Fund	-		
2,760	3,680	1,800	84-000-467107	SDC Revenue	1,500		
936,733	421,075	581,585	Water Capital Improv. Resources Total			251,175	-

Water Capital Improv. Requirements						2026/2027	2026/2027
2022/2023	2023/2024	2023/2025	Account	Description	2026/2027	2026/2027	
Actual	Actual	Adj. Budget			Proposed		
Capital Outlay							
7,202	39,819	39,819	84-840-630014	Water Project: A Street			
-	-	-	84-840-630035	Water Project: E Street			
-	-	50,000	84-840-630110	Capital Outlay - Other			
607	1,149	4,000	84-840-630201	Meter Replacement			
-	7,874	8,000	84-840-630228	Utility Billing Folder/Stuffer			
-	-	-	84-840-630229	SEP Project			
59,835	-	-	84-840-633038	Consulting/Engineering			
73,774	32,406	250,000	84-840-633039	WTP Project-Site Improvement			
-	-	-	84-840-633040	D Street Loop			
288,943	-	-	84-840-633042	WTP Fire			
9,848	-	-	84-840-633043	Water System Master Plan (Consulting)			
47,086	28,397	37,766	84-840-633045	Water Line/Valves/Hydrants	90,000		
-	2,883	150,000	84-840-633046	Reservoirs			
32,043	-	-	84-840-638026	Vehicle/Equipment Replacement			
-	-	-	84-840-638027	Collection System Rehabilitation/Replacement			
519,338	112,528	539,585	Capital Outlay Total			90,000	-
519,338	112,528	539,585	Water Capital Improv. Requirements Total			90,000	-

Unallocated Requirements						2026/2027	2026/2027
2022/2023	2023/2024	2023/2025	Account	Description	2026/2027	2026/2027	
Actual	Actual	Adj. Budget			Proposed		
		42,000	84-840-650000	Unappr. Ending Fund Balance	161,175	-	
417,395	308,547			Ending Fund Balance - Actual			
936,733	421,075	581,585	TOTAL REQUIREMENTS			251,175	-

**2026/2027 Proposed Budget
City of Rainer
TRANSPORTATION CAPITAL IMPROV. FUND**

			Transportation Capital Improv. Resources		2026/2027	2026/2027
2022/2023	2023/2024	2023/2025	Account	Description	Proposed	Approved
Actual	Actual	Adj. Budget				
353,547	472,104	472,104	85-000-470000	Beginning Cash Balance	179,837	
-	60,401	120,000	85-000-420029	SCA Grant		
-	-	88,909	85-000-430040	Miscellaneous: ODOT Fund Exchange	-	
-	-	150,000	85-000-460018	TSP Grant	-	
-	-	-	85-000-460022	COG Grant		
	50,000		85-000-467114	Transfer: General Fund		
224,829		100,000	85-000-467114	Transfer: Street Fund		-
578,376	582,505	931,013		Transp. Capital Improv. Resources Total	179,837	-

			Transp. Capital Improv. Requirements		2026/2027	2026/2027
2022/2023	2023/2024	2023/2025	Account	Description	Proposed	Approved
Actual	Actual	Adj. Budget				
				Capital Outlay		
57,612		429,552	85-850-630015	A Street Project-Streets	-	-
	429,552		85-850-630020	A Street- STP		
-		81,461	85-850-630039	Site Improvement	-	-
-		-	84-850-630060	E Street Projects		
-		-	84-850-630061	Richards Road Project	90,000	
4,692	9,958	150,000	85-850-630132	City Street Improvement	-	-
3,408		120,000	85-850-633021	SCA Project	-	-
10,518	3,185	-	85-850-633039	Site Improvement	-	-
-		150,000	85-850-638034	TSP update	-	-
30,042		-	85-850-640318	Vehicle/Equipment Replacement	-	-
106,272	442,695	931,013		Capital Outlay Total	90,000	-
106,272	442,695	931,013		Transp. Capital Improv. Requirements Total	90,000	-

			Unallocated Requirements		2026/2027	2026/2027
2022/2023	2023/2024	2023/2025	Account	Description	Proposed	Approved
Actual	Actual	Adj. Budget				
		-	85-850-650000	Unappr. Ending Fund Balance	89,837	
472,104	139,810			Ending Fund Balance - Actual		
578,376	582,505	931,013		TOTAL REQUIREMENTS	179,837	-

**2026/2027 Proposed Budget
City of Rainer
LIBRARY TRUST FUND**

Library Trust Resources						
2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
88,908	82,137	82,033	90-000-470000	Beginning Balance	65,946	
-		-	90-000-460001	Miscellaneous Revenue	-	-
25	25	40	90-000-460002	Reid Trust Interest	25	
600	600	1,200	90-000-460007	Richardson's Trust Interest	600	
89,533	82,763	83,273		Library Trust Resources Total	66,571	-
Library Operations Requirements						
2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
				Materials & Services		
7,396	5,206	15,000	90-900-622012	Library Books	7,000	
7,396	5,206	15,000		Materials & Services Total	7,000	-
7,396	5,206	15,000		Library Operations Total	7,000	-
Unallocated Requirements						
2022/2023 Actual	2023/2024 Actual	2023/2025 Adj. Budget	Account	Description	2026/2027 Proposed	2026/2027 Approved
		68,273	90-900-650000	Unappr. Ending Fund Balance	59,571	
82,137	77,557			Ending Fund Balance - Actual		
89,533	82,763	83,273		TOTAL REQUIREMENTS	66,571	-

General Fund

The City's General Fund includes revenue from a variety of sources, such as taxes, state revenue sharing, franchise fees, business licenses, tower leases and services provided by the City for boat moorage and launch fees.

The following line items are for **General Fund Resources**:

10-000-470000—Beginning Balance

This line item is the ending fund balance from the prior year.

10-000-410001—Current Taxes

This line item provides for the property taxes collected for current year.

10-000-410002—Prior Taxes

This line item provides for taxes levied in prior years and estimated to be collected in the current year.

10-000-410003—Interest Delinquent Taxes

This line item provides for the interest on outstanding taxes from prior years.

10-000-410005—Property Tax Reimbursement

This line item provides for the City to receive reimbursement, from private companies that least a portion of City property, for property taxes paid to Columbia County.

10-000-410006—Marijuana Tax

This line item provides for the revenue received from the Oregon Liquor and Cannabis Commission for the marijuana tax. This revenue is distributed on a "per capita" basis.

10-000-420001—Liquor Receipts

This line item provides for the revenue received from the Oregon Liquor Control Commission for the liquor tax. This revenue is distributed on a "per capita" basis.

10-000-420002—Cigarette Receipts

This line item provides for the revenue received from the state for cigarette taxes. This revenue is distributed on a "per capita" basis.

10-000-420005—State Marine Board

This line item provides for the revenue received from the State Marine Board. This revenue is provided through the "Maintenance Assistance Program" (MAP) and is for repair and maintenance of the boat launch.

10-000-420008—State Revenue Sharing

This line item provides for the revenue received by participating in the “State Shared Revenues” program. Each year, the City must pass a resolution to participate in the program. The distribution formula basis compares the City’s consolidated property tax rate, per capita income and population against the statewide averages. State Revenue Sharing is paid quarterly.

10-000-430001—Fines

This line item provides for the revenue received through the Municipal Court in payment of fines assessed. These revenues include the collection of past due accounts.

10-000-430002—Franchise Fees

This line item provides for the revenue received from City franchise holders. The City has franchise agreements with AT&T, CenturyLink, Clatskanie PUD, Columbia River PUD, Comcast, Northwest Natural Gas and Waste Connections/Hudson.

10-000-430003—Business License Fees

This line item provides for revenue received from businesses conducting business within city limits.

10-000-430004—Planning Fees

This line item provides for revenue received from fees for various planning permits/applications, including variances, conditional use permits and partitions.

10-000-430005—Library Fee/Book Sales

This line item provides for revenue generated by library fees and book sales.

10-000-430007—Boat Launching

This line item provides for revenue generated at the boat launch in boat launch fees.

10-000-430008—Boat Moorage

This line item provides for revenue generated at the marina in slip rentals.

10-000-440002—Tower Leases

This line item provides for revenue received from leasing out microwave and cellular Tower sites in the City watershed. The City currently has leases with the following three companies: AT& T, Day Wireless and American Tower.

10-000-460001—Miscellaneous Revenue

This line item provides for revenue received from miscellaneous areas. Examples include fingerprinting, photocopies, police reports and uncategorized resources.

10-000-460002—Interest

This line item provides for interest earned by General Fund reserves held in the Oregon Local Government Investment Pool.

10-000-460006—Police Training

This line item provides for revenue received from fines levied by the Rainier Municipal Court and specifically dedicated for training in the Police Department.

10-000-460010—Vehicle Impoundment

This line item provides for revenue generated from vehicles impounded by the Police Department. Vehicles may be impounded if the driver has a suspended or revoked license, driving under the influence of intoxicants, operating without a license or driving an uninsured vehicle.

10-000-460029—Administrative Support --REDCO

This line item provides for revenue generated by providing administrative and clerical services, office space and office supplies for REDCO.

General Government Requirements

The General Fund provides resources for multiple functions of the City, many of which fall under the Administrative Department. Those include such areas as land use and development, the library, attorney fees, finance, municipal court and public properties. Contracted and professional services are also included in this category.

The Police Department's budget is also included in the General Fund, along with transfers to the Debt Service, Street, Sewer and Special Projects funds.

The following line items are for **General Government Requirements**:

10-010-610006 through 10-010-615003—Personnel Services

These line items provide funding for an allocation of costs associated with employee salaries and benefits.

10-010-624009—Mayor/Council

This line item provides funding for the Mayor and Council's salaries for meeting attendance and meeting expenses.

10-010-615000—Fee/Misc.

This line provides funding for miscellaneous fees and charges not applicable to other categories.

10-010-620014—Phone and Power

This line item allows for a portion of the phone and power monthly service.

10-010-620201—Professional Services

This line item provides funding for any technical support as necessary to assist in the operations of the City.

10-010-620205—Contracted Services

This line item provides funding for third-party contracted services that support General Government operations.

10-010-621003—Publications

This line item provides funding for the publication requirements and materials.

10-010-621011—Audit

This line item allows for a portion of the yearly audit expense.

10-010-621015—Insurance

This line item allows for a portion of the yearly insurance expense.

10-010-621017—Training

This line provides funding for the training expenses of City Staff and Council.

10-010-622010—Meeting Expenses

This line provides funding for Council Meeting expenses, such as yearly conferences for the City Council and other meeting-related expenses.

10-010-622015—Miscellaneous Expenses

This line item allows for the expenses not allocated to other line items.

10-010-622020—Membership/Dues

This line item provides funding for membership and dues for professional organizations.

10-010-622021—Travel

This line item provides funding for travel expenses related to Council travel to and from City related business.

10-010-622510—Hardware/IT Upgrade/Software

This line item provides funding for the technology required for the daily operations of the City.

10-010-623018—Columbia County Taxes

This line item provides funding for property tax payments made to the County.

10-010-624005—Election Costs

This line item provides funding for expenses the City may incur for upcoming elections.

10-010-624801—HSEM Columbia County IGA

This line item provides funding to enable the City to meet the terms of its Intergovernmental Agreement with the county for Homeland Security and Emergency Management.

10-010-624802—Transit Service

This line item provides funding for the City's share of the cost for the bus service between Rainier and Longview.

10-010-63343—Columbia County Economic Team

This line item provides funding for the City's dues to the CET.

10-010-630128—IT Support

This line item provides funding for ongoing IT support services for the City's operations.

10-010-630129—Tree Assistance

This line item provides funding for a program the City established to assist property owners with the removal of dead or dangerous trees.

10-010-630210—Technology/IT Support/Infrastructure

This line item provides funding for computer equipment and infrastructure needed for the City's operations.

10-010-620101—Photo Copier

This line item allows for the yearly lease of the copier.

10-010-620105—Code Publishing

This line item provides funding for updates to the City's online municipal code.

The following line items are for **City Building Maintenance Expenditures**:

10-020-620010—Supplies

This line item provides funding for supplies used to maintain city facilities.

10-020-621007—Janitorial

This line item provides funding for cleaning services for City Hall.

10-020-622504—Repair and Maintenance

This line item provides funding for routine maintenance on City Hall.

10-020-630300—Senior Center Capital

This line item provides funding for repairs and maintenance to the Senior Center facility.

The following line items are for **Land Use and Development Expenditures**:

10-030-610002 through 10-030-615003—Personnel Services

These line items provide funding for an allocation of costs associated with employee salaries and benefits.

10-030-620010—Supplies

This line item provides funding for the supplies needed to operate the Planning Department.

10-030-621003—Publications

This line item provides funding for the purchase of various printed materials for the Land Use and Development Department and the cost of publishing public hearing notices.

10-030-621006—Consultant-Planner

This line item funds the professional services provided to the City by the City Planner for building permits, site plan review, ordinance review and updates, zoning requests and assistance to the Planning Commission and City Council.

10-030-621017—Training

This line item provides funding for training/conferences related to land use and development.

The following line items are for **Library Expenditures:**

10-050-620010—Supplies

This line item provides funding for supplies needed to operate the library.

10-050-620014—Power and Phone

This line item provides funding for the library's portion of the utilities.

10-050-620205—Contracted Services

This line item provides funding for the library's contracted staffing services.

10-050-622014—Programs/Publicity

This line item provides funding for programs and publicity for the Rainier Library.

10-050-622015—Movies

This line item provides funding for the purchase of videos.

10-050-622510—IT Support

This line item provides the funding for IT software and maintenance.

10-050-630128—Software Support/Maintenance

This line item provides funding for IT support services, virus protection and the Rainier Library's online catalog program.

The following line items are for **Attorney Expenditures:**

10-060-621016—Attorney Fees

This line item provides funding for legal services performed by the City Attorney for various City program areas.

The following line items are for **Finance and Administration Expenditures:**

10-070-61002 through 10-70-615003—Personnel Services

These line items provide funding for an allocation of costs associated with employee salaries and benefits.

10-070-620010—Supplies

This line item provides funding for the supplies needed for the administration needs of the City. Examples include paper, letterhead and envelopes.

10-070-620014—Power and Phone

This line item allows for a portion of the monthly power and phone services.

10-070-620019—Postage

This line item provides funding for the General Fund's proportionate share for postage.

10-070-620201—Professional Services

This line item provides funding for any technical support as necessary to assist in the operations of the City's finance and administrative department.

10-070-620205—Contracted Services

This line item provides funding for temporary staffing and specialty services.

10-070-621003—Publications

This line item provides funding for the purchase of various printed materials for the Public Works Department and the cost for publishing public hearing notices.

10-070-621017—Training

This line item provides funding for training/conferences for City Hall staff.

10-070-622015—Miscellaneous Expenses

This line item allows for the expense not allocated to other line items.

10-070-622020—Membership/Dues

This line item provides funding for the membership and dues for professional organizations.

10-070-622021—Travel

This line item provides funding for travel expenses for City Hall staff.

10-070-624010—Surety Bonds

This line item provides the City with insurance coverage for those employees that handle cash transactions as part of their job duties.

10-070-622510—IT Support

This line item provides funding for IT software and maintenance.

10-070-630128—Software Support/Maintenance

This line item provides funding for IT support services and virus protection.

The following line items are for **Municipal Court Expenditures:**

10-080-610002 through 10-080-615003—Personnel Services

These line items provide funding for an allocation of costs associated with employee salaries and benefits.

10-080-620010—Supplies

This line item provides funding for the supplies needed to operate the administrative needs of the Municipal Court. Examples include folders, calendars, letterhead and envelopes.

10-080-620205—Contracted Services

This line item provides funding for Judicial services.

10-080-621005—Court Costs

This line item provides funding for the costs to administer the Municipal Court. Examples include bail refunds, assessments, police training, telephone and membership dues.

10-080-621016—Attorney Fees

This line item provides funding for the services provided by the Prosecuting Attorney and court appointed attorney fees.

10-080-624011—Municipal Court Software Module

This line item provides funding for the court software.

The following line items are for **Public Properties Expenditures:**

10-090-610002 through 10-090-615003—Personnel Services

These line items provide funding for an allocation of costs associated with employee salaries and benefits.

10-090-620010—Supplies

This line item provides funding for supplies for the Riverfront Park and City Hall grounds.

10-090-620012—Marina Supplies

This line item provides funding for supplies for the Marina.

10-090-620014—Power and Phone

This line item provides funding for this department's proportionate cost share of the power for the City Park and Marina.

10-090-620017—Clothing Allowance

This line item provides funding for proportional replacement of clothing and boots for Public Works staff.

10-090-620112—Small Tools

This line item provides funding for the purchase of small tools necessary to complete repairs and maintenance to City property.

10-090-620205—Contracted Services

This line item provides funds for services needed to maintain City property that are not performed by staff.

10-090-622504—Repair and Maintenance

This line item provides funds for the repair and maintenance of the Riverfront Park.

10-090-622505—Vehicle Repair and Maintenance

This line item provides funding for the proportionate cost share for the repair and maintenance of the public works vehicles and equipment.

10-090-630215—Site/Equipment Upgrade

This line item provides funding for any necessary security technology upgrades.

The following line items are for **Public Properties Expenditures—Marina/Boat Launch:**

10-095-610002 through 10-095-615003—Personnel Services

These line items provide funding for an allocation of costs associated with employee salaries and benefits.

10-095-620012—Marina Supplies

This line item provides funding for supplies for the Marina.

10-095-620014—Power and Phone

This line item provides funding for power for the City Park and Marina.

10-095-620017—Clothing Allowance

This line item provides funding for replacement of clothes and boots for Public Works staff.

10-095-620020—Waterway Lease

This line item provides funding for least costs for the Marina.

10-095-620112—Small Tools

This line item provides funding for the purchase of small tools necessary to complete repairs and maintenance to the Marina property.

10-095-620205—Contracted Services

This line item provides funds for services needed to maintain the Marina property that are not performed by staff.

10-095-622503—Launch Supplies-MAP

This line item provides funding for the repair and maintenance of the Boat Launch, parking lot and bathroom.

10-095-622504—Repair and Maintenance

This line item provides funds for repairs and maintenance.

10-095-622505—Vehicle Repair and Maintenance

This line item provides funding for the repair and maintenance of public works vehicles.

10-095-622506—Marina: Repair and Maintenance

This line item provides funding for the repair and maintenance of the Marina facility.

10-095-630214—Ventek

This line item provides funding for the expenses incurred by the ongoing operation of the ticket machine at the boat launch facility.

10-095-615000—Fee/Misc

This line provides funding for miscellaneous fees and charges not applicable to other categories.

10-095-211015—Insurance

This line item provides funding for the cost share of the yearly insurance expense.

The following line items are for **Police Department Expenditures:**

10-100-610002 through 10-100-610103—Personnel Services

These line items provide funding for an allocation of costs associated with employee salaries and benefits.

10-100-620010—Supplies

This line item provides funding for the supplies needed to operate the administrative needs of the police department.

10-100-620011—Car Expense

This line item provides funding to service and maintain the City's police vehicles.

10-100-620012—Fuel

This line item provides funding for the department's fuel expenses.

10-100-620014—Power and Phone

This line item provides funding for the department's cost share of the power and phone at City Hall.

10-100-620021—Copier Lease

This line item provides funding for the lease of the department's copy machine.

10-100-620205—Contracted Services

This line item provides funds for third-party services provided to the police department.

10-100-621015—Insurance

This line item provides funding for the department's proportionate cost share of the yearly insurance expense.

10-100-621017—Training

This line item provides funding for mandated training required for officer certification as well as other training seminars and workshops attended by department personnel. This line item required training as well as special SWAT Team training.

10-100-621018—Uniform Allowance

This line item provides funding for uniforms and duty equipment for officers.

10-100-622020—Dues

This line item provides funding for dues in professional organizations.

10-100-622504—Repair and Maintenance

This line item allows for routine maintenance of the department's facilities.

10-100-622510—Software Support/Maintenance

This line item provides funding for the police software and maintenance.

10-100-630128—IT Support

This line item provides funding for IT software and maintenance.

10-100-630210—Tech Support Infrastructure

This line item provides funding for any necessary technology infrastructure support.

10-100-638020—Lexipole

This line item provides funding for the police Lexipole software.

10-100-630130—OJP Vest

This line item provides funding for a bulletproof vest to be used by officers.

The following are line item descriptions for **Unallocated Requirements**:

10-010-640312—Transfer: Debt Service A Street Plaza

This line item provides funding for a transfer from the General Fund to the Debt Service Fund for debt service for the A Street Plaza project.

10-010-640314—Transfer: Street

This line item provides funding for a transfer from the General Fund to the Street Fund.

10-010-650001—Operating Contingency

This line item provides funding for emergencies and can only be used with approval of the Council by resolution.

10-010-650000—Unappropriated Ending Fund Balance

This line item represents the General Fund balance that is unappropriated to any funding category.

Debt Service Fund

The City's Debt Service Fund is used to make loan payments for past projects such as improvements to the wastewater and water plants and the "A" Street project.

The following are line item descriptions for **Debt Service Fund Resources**:

20-000-470000—Loan Reserve Restricted

This line item represents the funds that must be held, and not spent, as part of loan reserve requirements.

30-000-4150005—General Obligation Bond Tax Assessment

This line item provides revenue generated from the General Obligation Bond tax levy for the Wastewater Treatment Plant Project.

20-000-467101—Transfer from Sewer Fund

This line item provides funding for the transfer of revenue from the Sewer Fund to the Debt Service Fund for the debt payment amounts needed to satisfy loans for the Wastewater Treatment Plant Project and other capital projects not covered by the General Obligation Bond.

20-000-467102—Transfer from Water Fund (OECD Loan)

This line item provides funding for a transfer of revenue from the Water Fund to the Debt Service Fund for the Water Plant system improvement projects.

20-000-467110—Transfer: Sewer Fund (A Street Plaza)

This line item identifies the transfer from the General Fund to the Debt Service Fund to cover payment for the A Street Plaza project.

20-000-467114—Transfer: General Fund (A Street Plaza)

This line item identifies the transfer from the General Fund to the Debt Service Fund to cover payment for the A Street Plaza project.

The following are line item descriptions for **Debt Service Requirements**:

20-200-670101—OECD Water L00007 Principal

This line item provides funding for the principal debt service payments to OEDD for a loan to construct water system improvements. A transfer from the Water Fund is made for these payments.

20-200-670111—OECD Water L00007 Interest

This line item provides funding for the interest debt service payments to OEDD for a loan to construct water system improvements. A transfer from the Water Fund is made for these payments.

20-200-670106—DEQ WWTP R75262 Principal

This line item provides funding for the principal payment for the debt service payment to DEQ. This obligation helped finance the Wastewater Treatment Plant Project. A transfer from the Sewer Fund is applied towards this payment.

20-200-670116—DEQ WWTP R75262 Interest

This line item provides funding for the interest payment for the debt service payment to DEQ. This obligation helped finance the Wastewater Treatment Plant Project. A transfer from the Sewer Fund is applied towards this payment.

20-200-670126—DEQ WWTP R75262 Fee

This line item provides funding for the fee payment for the debt service payment to DEQ. This obligation helped finance the Wastewater Treatment Plant Project. A transfer from the Sewer Fund is applied towards this payment.

20-200-670107—DEQ WWTP R75263 Principal

This line item provides funding for the principal payment for the General Obligation Bond debt service payment to DEQ. This obligation helped finance the Wastewater Treatment Plant Project. A transfer from the Sewer Fund is applied towards this payment.

20-200-670117—DEQ WWTP R75263 Interest

This line item provides funding for the interest payment for the General Obligation Bond debt service payment to DEQ. This obligation helped finance the Wastewater Treatment Plant Project. A transfer from the Sewer Fund is applied towards this payment.

20-200-670127—DEQ WWTP R75263 Fee

This line item provides funding for the fee payment for the General Obligation Bond debt service payment to DEQ. This obligation helped finance the Wastewater Treatment Plant Project. A transfer from the Sewer Fund is applied towards this payment.

20-220-670132—A Street Plaza-B18002 Interest

This line item provides funding for the interest payment for the loan that was used to fund the A Street Plaza project.

20-200-670133—A Street Plaza-B18002 Principle

This line item provides funding for the principle payment for the loan that was used to fund the A Street Plaza project.

20-200-670136—A Street Plaza-B18007 Principal

This line item provides funding for the principle payment for the A Street Plaza project.

20-200-670137—A Street Plaza-B18007 Interest

This line item provides funding for the interest payment for the A Street Plaza project.

20-200-670134—DEQ A Street Sewer Interest

This line item provides funding for the interest payment for the sewer work that was done as part of the A Street Plaza project.

20-200-670135—DEQ A Street Sewer Principle

This line item provides funding for the principal payment for the sewer work that was done as part of the A Street Plaza project.

20-200-670138—DEQ A Street Sewer Fee

This line item provides funding for the fee payment for the sewer work that was done as part of the A Street Plaza project.

The following line item is for **Unallocated Requirements:**

20-200-680003—Loan Reserve Requirement

This line item provides funding for the loan reserve balance requirement for the bonded debt service. These are restricted funds.

Sewer Fund

The Sewer Fund is an enterprise fund comprised of revenues generated through hook-up fees and the sewer service provided to residential and commercial customers. Those revenues are used to fund staff salaries and benefits, contracted services that support the department's operations, supplies and materials and transfers to the Debt Service and Sewer Capital funds.

The following are line item descriptions for **Sewer Fund Resources**:

30-000-470000—Beginning Cash

This line item provides for the cash carryover generated from the ending fund balance of the prior year.

30-000-430008—Hook-Up Fees

Revenue in this line item is generated when a customer requests a new sewer main tap. The fee is \$100 per hook-up.

30-000-450001—Sewer Revenue

Revenue in this line item is generated from the monthly consumption and base rates. This rate structure includes an EDU multiplier on the base rate for multiple-family dwellings. Properties outside the City limits pay a higher base rate as they do not contribute to the WWTP GO Bond levy through their property taxes.

30-000-450005—Sludge Revenue

Revenue in this line item is generated from independent septic haulers paying to dump raw sewage at the wastewater treatment plant. The haulers are charged by the gallon.

30-000-450002—Storm Drain Fee

Revenue in this line item is generated through a fee on utility customers' bills and is intended for projects that will separate storm water from wastewater in the City's collections system.

The following are line item descriptions for **Sewer Fund Expenditures**:

30-300-610002 through 30-300-615003—Personnel Services

These line items cover the Sewer Fund's proportional share of personnel salary and benefits.

30-300-615000—Fee/Misc.

This line item provides funding for fees and miscellaneous charges not identified in other line items.

30-300-620010—Supplies

This line item provides funding for supplies for the Sewer Department. Examples include billing system, excavation rock, shop supplies, sewer pipe and fittings, hot mix and cold mix asphalt for utility cuts, rental of small equipment, concrete for small repairs, and other miscellaneous supplies

30-300-620014—Power and Phone

This line item provides funding for the Sewer Fund's proportionate cost share of the power and phone for the Public Works Shop, pump stations, cellular phones, and pagers for the Public Works Department.

30-300-620016—Fuel – Public Works

This line item provides funding for the Sewer Fund's proportionate cost share of the gasoline and diesel for the Public Works Department. It also includes fuel for the generators at the wastewater treatment plant and lift stations.

30-300-620017—Clothing Allowance

This line item provides funding for the replacement of clothing and boots for the Public Works staff.

30-300-620019—Postage

This line item provides funding for the Sewer Fund's proportionate cost share for postage.

30-300-620111—Lab/Supplies/Chemicals

This line item provides funding for supplies for the treatment plant and lab. Examples include salt, polymers, alum, soda ash, laboratory reagents, bottled water, glassware, and other related items.

30-300-620112—Small Tools

This line item provides funding for the purchase and replacement of small hand and power tools. Examples include shovels, drills, chain saws, cutoff saws and skill saws.

30-300-620113—NPDES Permit

This line item provides funding for the costs for the City's NPDES permit.

30-300-620201—Professional Services

This line item provides funding for the Sewer Fund’s cost for engineering and other professional services. Examples include plan reviews, consultation on line sizes and equipment.

30-300-620205—Contracted Services

This line item provides funds for services not completed by staff.

30-300-621003—Publications

This line item provides funding for the purchase of various printed materials for the Public Works Department and the cost for publishing public hearing notices.

30-300-621011—Audit

This line item provides funding for the Sewer Fund’s proportionate cost share of the annual audit.

30-300-621015—Insurance

This line item provides funding for the Sewer Fund’s proportionate cost share of the City’s property, casualty and automobile insurance coverage.

30-300-621017—Training

This line item provides funding the Sewer Fund’s cost share for the on-going training and certification needs of staff including testing expenses and certification renewal.

30-300-622021—Travel

This line item provides funding for expenses required for department personnel.

30-300-622502—Bio-Solid Disposal

This line item provides funding for the disposal of the bio-solid generated at the wastewater treatment plant. The current disposal method includes hauling to a land fill and spreading as fertilizer on DEQ pre-approved sites.

30-300-622504—Repair and Maintenance

This line item provides funding for selected repairs and maintenance of the wastewater treatment plant, pump stations, and collection system and related equipment including line cleaning, sludge removal and disposal, backflow device testing, meter/instrument calibration and repair, main line repairs, treatment plant repairs, manhole repairs, and other related items.

30-300-622505—Vehicle and Equipment Maintenance

This line item provides funding for the Sewer Fund’s proportionate cost share for the repair and maintenance for public works vehicles and equipment.

30-300-622510—IT Support

This line item allows for a portion of the IT Support and virus protection.

30-300-624009—Mayor/Council

This line item provides funding for the Mayor and Council's salaries for meeting attendance and meeting expenses.

30-300-630128—Software Support/Maintenance

This line item provides funding for IT support services and virus protection.

30-300-630004—Software Upgrade

This line item provides funding for computer software needed to conduct department operations.

30-300-640306—Transfer to Debt Service Fund-DEQ R75262

This line item provides funding for a transfer to the Debt Service Fund to cover payment for the Wastewater Treatment Plant Loan.

30-300-640310—Transfer to Debt Service Fund-DEQ A Street

This line item provides funding for a transfer to the Debt Service Fund to cover payment for the storm and sewer lines for the A Street project.

30-300-650001—Contingency

This line item provides funding for emergencies and can only be used with approval of the Council, by resolution.

30-300-650000—Unappropriated Ending Fund Balance

This line item represents the Sewer Fund balance that is unappropriated to any funding category.

Water Fund

The Water Fund is an enterprise fund comprised of revenues generated through hook-up fees, water deposits and the water service provided to residential and commercial customers. Those revenues are used to fund staff salaries and benefits, contracted services that support the department's operations, supplies and materials and transfers to the Debt Service and Water Capital funds.

The following are line item descriptions for **Water Fund Resources**:

40-000-470000—Beginning Balance

This line item provides funding for beginning cash balances from the ending fund balance of the prior year.

40-000-430008—Hook-Up Fees

This line item provides for revenue generated from water service connection fees that require a water main tap. The connection fee is \$500 per connection.

40-000-430009—Water Deposits

This line item provides for revenue generated from a deposit required for new water service. The charge is paid every time a new customer requests service and is not based on water main taps. Deposits are returned when the customer discontinues service.

40-000-450002—Water Revenue

This line item provides for revenue generated from the monthly water consumption and base charges.

40-000-460001—Miscellaneous Revenue

This line item provides for revenue generated from unanticipated sources including water connection fee refunds, late charges, refunds on purchases, and work done by the Public Works Department.

The following are line item descriptions for **Water Operation Requirements**:

40-400-610002 through 40-400-615003—Personnel Services

These line items cover the water fund's proportional share of personnel salary.

40-400-615000—Fee/Misc

This line item provides funding for the Water Fund's proportional share of fees and miscellaneous costs not identified in any other line item.

40-400-620010—Supplies

This line item provides funding for supplies for the Water Department.

40-400-620014—Power and Phone

This line item provides funding for the Water Fund's proportionate cost share of the power and phone for the Public Works Shop, Water Treatment Plant and pump stations, cellular phones and pagers for the Public Works Department.

40-400-620016—Fuel – Public Works

This line provides funding for the Water Fund's proportionate cost share of the gasoline and diesel for the Public Works Department, along with fuel for Water Plant Generator.

40-400-620017—Clothing Allowance

This line item provides funding for the proportionate replacement of clothing and boots for the Public Works staff.

40-400-620019—Postage

This line item provides funding for the Water Fund's proportionate cost share for postage.

40-400-620111—Lab Supplies/Chemicals

This line item provides the funding for supplies for the treatment plant and lab. Examples include salt, polymers, alum, soda ash, laboratory reagents, bottled water, glassware, and other related items.

40-400-620112—Small Tools

This line item provides funding for the purchase and replacement of small hand and power tools. Examples include shovels, drills, chain saws, cutoff saws and skill saws.

40-400-620115—Water Sampling

This line item provides funding for state mandated water sampling by an outside company.

40-400-620201—Professional Services

This line item provides funding for the Water Fund's cost for engineering and other professional services. Examples include plan reviews, consultation on line sizes and equipment.

40-400-620205—Contracted Services

This line item provides funds for third-party services provided to the Public Works Department.

40-400-621003—Publications

This line item provides funding for the purchase of various printed materials for the Public Works Department and the cost for publishing public hearing notices.

40-400-621011—Audit

This line item provides funding for the Water Fund's proportionate cost share of the annual audit.

40-400-621015—Insurance

This line item provides funding for the Water Fund's proportionate cost share of the City's property, casualty and automobile insurance coverage.

40-400-621017—Training

This line item provides funding for the on-going training and certification needs of staff, including testing expenses and certification renewal.

40-400-622020—Membership/Dues

This line item provides funding for the cost of association membership fees and dues.

40-400-622021—Travel

This line item provides funding for travel expenses for department personnel.

40-400-622504—Repair and Maintenance

This line item provides funding for selected repairs and maintenance of the water system. Examples include water treatment plant, pump stations, reservoirs, distribution system, pipe locator and related equipment, line flushing, leak repairs, fire hydrants, water meters and boxes, paving utility cuts, pump and pipe repairs of pumping stations, reservoir painting and cleaning, valve and valve boxes, and other related items.

40-400-622505—Vehicle and Equipment Maintenance

This line item provides funding for a portion of the repair and maintenance for public works vehicles and equipment.

40-400-622510—IT Support

This line item allows for a portion of the IT Support and virus protection.

40-400-624009—Mayor/Council

This line item provides funding for the Mayor and Council's salaries for meeting attendance and meeting expenses.

40-400-630128—Software Support/Maintenance

This line item provides funding for IT support services and virus protection.

40-400-630004—Software Upgrade

This line item provides funding for computer software needed to conduct Public Works department operations.

The following are line item descriptions for **Unallocated Requirements:**

40-400-640106—Transfer: Debt Service Fund

This line item provides funding for a transfer to the Debt Service Fund for the Water Fund's cost of debt service repayments incurred by the Water Treatment Plant.

40-400-650001—Contingency

This line item provides funding for emergencies and can only be used with approval of the Council by a resolution.

40-400-650000—Unappropriated Ending Fund Balance

This line item represents the Water Fund balance that is unappropriated to any funding category.

Timber Fund

The following are line item descriptions for **Timber Fund Resources**:

50-000-470000—Beginning Balance

This line item provides funding for beginning cash balances from the ending fund balance of the prior year.

50-000-460003—Timber Sales

Revenue in this line item is generated from annual timber harvests as recommended by the forest consultant and approved by the City Council.

50-000-460863—Transfer In: Special Proj (I/F Loan repay)

On June 3, 2024, council voted to authorize a loan of \$130,000 from the Timber Fund to the Special Projects Fund for the restoration of the windows at City Hall through the passage of Resolution 24-06-01. This line item represents the complete repayment of that loan.

The following are line item descriptions for **Timber Operations Requirements**:

50-500-621006—Consultant

This line item provides funding for the fund's cost for forestry consultant services.

50-500-621015—Insurance

This line item provides funding for the Timber Fund's proportionate cost share of the City's property, casualty and automobile insurance coverage.

50-500-622016—Road Repairs

This line item provides funding funds to make road repairs in the watershed.

50-500-623011—Vegetation Control

This line item provides funding funds to provide for manual vegetation control.

50-500-623012—Tree Planting

This line item provides funding for the Timber Fund's cost to replant trees after a harvest.

50-500-623014—Herbicide Application/Spraying

This line item provides funding for the spraying of areas within the City's Watershed identified by the City's Forester.

50-500-623016—State Fire Protection

This line item provides funding for a payment to the Oregon State Forestry Department for forest fire protection services.

50-500-626102—Pre-Commercial Thinning

This line item provides funding for pre-commercial thinning activity in the Watershed.

50-500-622510—IT Support

This line item provides the funding for IT software and maintenance.

50-500-630128—Software Support/Maintenance

This line item provides funding for IT support services, virus protection and the Rainier Library's online catalog program.

50-500-638001—Road Construction

This line item provides funding for capital improvement funds related to extending roads to access additional harvest areas.

The following are line item descriptions for **Unallocated Requirements:**

50-500-650001—Contingency

This line item provides funding for emergencies and can only be used with approval of the Council by resolution.

50-500-649997—Property Purchase Reserve

This line item provides funding for a 5 percent property purchase reserve on the net timber harvest revenue each year. The intent is to increase the City's forest land for future investment.

50-500-650000—Unappropriated Ending Fund Balance

This line item represents the Timber Fund balance that is unappropriated to any funding category.

Street Fund

The Street Fund is derived from a share of property taxes as well as the City's share of state fuel taxes. Those revenues are used to fund staff salaries and benefits, contracted services that support the department's operations, supplies and materials and transfers to the Transportation Capital Fund.

The following are line item descriptions for **Street Fund Resources**:

60-000-470000—Beginning Balance

This line item provides funding for beginning cash balances from the ending fund balance of the prior year.

60-000-420006—State Street Allotment

This line item provides for revenue generated from the City's share of state fuel taxes. The actual amount of revenue allotted to the City is a function of population.

60-000-467114—Transfer from General Fund

This line item provides for a transfer from the General Fund to the Street Fund to help cover the cost of operations.

The following are line item descriptions for **Street Operations Requirements**:

60-600-610002 through 60-600-615003—Personnel Services

This line item covers the Street Fund's proportional share of personnel salary and benefits.

60-600-620010—Supplies

This line item provides funds for supplies for the Street Department. Examples include traffic paint and markers, rock for gravel roads and sanding, public works shop supplies, hot mix and cold mix asphalt, rental of small equipment, concrete for small repairs, and other miscellaneous supplies.

60-600-620014—Power and Phone

This line item provides for the Street Fund's cost for streetlights and its proportionate cost share of power and phone expenses for the Shop, cellular phones, and pagers for the Public Works Department.

60-600-620016—Fuel – Public Works

This line item provides for the Street Fund's proportionate cost share of the gasoline and diesel for the Public Works Department cost of fuel for the department's vehicles.

60-600-620017—Clothing Allowance

This line item provides funding for the proportionate replacement of clothing and boots for the Public Works crew.

60-600-620112—Small Tools

This line item provides funding for the purchase and replacement of small hand and power tools. Examples include shovels, drills, chain saws, cutoff saws and skill saws.

60-600-620201—Professional Services

This line item provides funding for the Street Fund's cost for engineering and other professional services.

60-600-620205—Contracted Services

This line item provides funding for temporary staffing and specialty services.

60-600-621003—Publications

This line item provides for the purchase of various printed materials for the Public Works Department and the cost for publishing public hearing notices.

60-600-621011—Audit

This line item provides for the Street Fund's proportionate cost share of the annual audit.

60-600-621015—Insurance

This line item provides for the Street Fund's proportionate cost share of the City's property and casualty insurance programs.

60-600-622017—Training

This line item provides for the on-going training and certification needs of staff.

60-600-622018—Street Signs

This line item provides for the maintenance and replacement of street signs and street posts.

60-600-622020—Membership/Dues

This line item provides for the cost of association membership fees and dues.

60-600-622021—Travel

This line item provides travel expenses for department personnel.

60-600-622504—Repair and Maintenance

This line item provides funds for selected repairs and maintenance of streets, curbs, storm sewers, catch basins, and rights-of-way. Examples include catch basin and culvert repair and/or maintenance, paving cuts, repair of roadway, painting traffic markings, spraying and mowing rights-of-way and the rental of large equipment.

60-600-622505—Vehicle/Equipment Maintenance

This line item provides for a portion of the repair and maintenance for public works vehicles and equipment.

60-600-622510—IT Support

This line item provides funds for a portion of the IT Support and virus protection.

60-600-630128—Software Support/Maintenance

This line item provides funds for a portion of the City's computer software and ongoing maintenance.

60-600-630210—Technology Infrastructure PC

This line item provides funding for any necessary technology infrastructure support.

The following are line item descriptions for **Unallocated Requirements:**

60-600-650001—Contingency

This line item provides for emergencies and can only be used with approval of the Council by resolution.

60-600-650000—Unappropriated Ending Fund Balance

This line item represents the Street Fund balance that is unappropriated to any funding category.

Special Projects Fund

The Special Projects Fund is used for projects that don't fall under any other categories.

The following are line item descriptions for **Special Projects Fund Resources:**

81-000-470000—Beginning Balance

This line item is the ending fund balance from the prior year.

The following are line item descriptions for **Special Projects Requirements:**

81-810-630100—Building Improvements

This line item is proposed for funding a new roof on the Senior Center facility.

81-810-630215—Site Improvement

This line item will be used to fund repairs to the City's marina facilities.

81-810-633073—Fox Creek Feasibility Study

This line item funds the collaborative work that was done by Oregon Solutions to determine possible paths forward for the Fox Creek project.

The following are line item descriptions for **Unallocated Requirements:**

40-400-640106—Transfer Out: Timber Fund (Interfund Loan Repay)

This line item funds a full repayment of the loan that the Timber Fund had previously made to the Special Projects Fund to pay for window restoration at City Hall.

81-810-650000—Unappropriated Ending Fund Balance

This line item represents the Special Projects Fund balance that is unappropriated to any funding category.

Sewer Capital Improvement Fund

The Sewer Capital Improvement Fund is used to fund projects aimed at maintaining and improving the City's wastewater and collections systems.

The following are line item descriptions for **Sewer Capital Improvement Resources:**

83-000-470000—Beginning Balance

This line item provides for beginning cash balances from the ending fund balance of the prior year.

83-000-430011—Sewer SDC

Revenue in this line item is generated by a sewer SDC and is assessed at the time a customer requests a new sewer main tap.

83-000-420056—State Infrastructure Aid

This line item provides for the \$500,000 that the City was awarded during the 2025 Legislative session to fund repairs to its collections system.

The following are line item descriptions for **Sewer Capital Improvement Requirements:**

83-830-638027—Collection System Rehabilitation/Replacement

This line item provides funding for the repair or replacement of sewer main lines and manholes and separating stormwater from the City's sewer system and wastewater plant.

The following are line item descriptions for **Unallocated Requirements:**

83-830-650000—Unappropriated Ending Fund Balance

This line item represents the Sewer Capital Improvement Fund balance that is unappropriated to any funding category.

Water Capital Improvement Fund

The Water Capital Improvement Fund is used to fund projects aimed at improving the City's water system.

The following are line item descriptions for **Water Capital Improvement Resources:**

84-000-470000—Beginning Balance

This line item provides for beginning cash balances from the ending fund balance of the prior year.

84-000-467107—SDC Revenue

This line item provides revenue generated when a new water service is requested that requires a water main tap.

The following are line item descriptions for **Water Capital Improvement Requirements:**

84-840-633045—Water Line/Valves/Hydrants

This line item provides funding for the sizing and replacing of undersized lines and the replacing or adding of hydrants and valves to the system.

The following are line item descriptions for **Unallocated Requirements:**

84-840-650000—Unappropriated Ending Fund Balance

This line item represents the Water Capital Improvement Fund balance that is unappropriated to any funding category.

Transportation Capital Improvement Fund

The Transportation Capital Improvement Fund is used for improvements to the City's transportation infrastructure, including street paving projects.

The following are line item descriptions for **Transportation Capital Improvement Fund Resources:**

85-000-470000—Beginning Cash Balance

This line item is the ending fund balance from the prior year.

85-000-467114—Transfer: Street Fund

This line item provides for a transfer from the Street Fund to the Transportation Capital Improvement Fund.

The following are line item descriptions for **Transportation Capital Improvement Requirements:**

84-850-630061—Richards Road Project

This line item provides funding for a project to make repairs to Richards Road.

The following are line item descriptions for **Unallocated Requirements:**

85-850-650000—Unappropriated Ending Fund Balance

This line item represents the Water Capital Improvement Fund balance that is unappropriated to any funding category.

Library Trust Fund

The following are line item descriptions for **Library Trust Resources:**

90-000-470000—Beginning Balance

This line item is the ending fund balance from the prior year.

90-000-460002—Reid Trust Interest

This line item provides for revenue earned by the Library Trust Fund from interest on its Proportionate share of funds held in the Local Government Investment Pool.

90-000-460007—Richardson’s Trust Interest

This line item provides for revenue earned by the Library Trust Fund from interest on its Proportionate share of funds held in the Local Government Investment Pool.

The following are line item descriptions for **Library Operations Requirements:**

90-990-622012—Library Books

This line item provides for the purchase of books.

The following are line item descriptions for **Unallocated Requirements:**

90-900-650000—Unappropriated Ending Fund Balance

This line item represents the Library Trust Fund balance that is unappropriated to any funding category.

Loan Number: L00007

Amount: \$886,347

Interest Rate: 6%

Due Date	Principal	Interest	Fees	Total	Principal Balance
12/1/26	\$65,411.34	\$3,924.68	0	\$69,336.02	0

Loan Number: R75262

Amount: \$2,738,759

Interest Rate: 2.87%

Annual Fee: 0.50%

Required Loan Reserve: \$93,827

Due Date	Principal	Interest	Fees	Total	Principal Balance
3/1/26	\$82,256	\$9,931	0	\$92,187	\$609,796
9/1/26	\$83,436	\$8,751	\$3,049	\$95,236	\$526,360
3/1/27	\$84,634	\$7,553	0	\$92,187	\$441,726
9/1/27	\$85,848	\$6,339	\$2,209	\$94,396	\$355,878
3/1/28	\$87,080	\$5,107	0	\$92,187	\$268,798
9/1/28	\$88,330	\$3,857	\$1,344	\$93,531	\$180,468
3/1/29	\$89,597	\$2,590	0	\$92,187	\$90,871
9/1/29	\$90,871	\$1,304	\$454	\$92,629	0
Totals	\$2,738,759	1,014,339	\$140,987	\$3,894,085	

Loan Number: R75263

Amount: \$7,000,000

Interest Rate: 2.87%

Annual Fee: 0.50%

Due Date	Principal	Interest	Fees	Total	Principal Balance
3/1/26	\$209,985	\$25,352	0	\$235,337	\$1,556,722
9/1/26	\$212,998	\$22,339	\$7,784	\$243,121	\$1,343,724
3/1/27	\$216,055	\$19,282	0	\$235,337	\$1,127,669
9/1/27	\$219,155	\$16,182	\$5,638	\$240,975	\$908,514
3/1/28	\$222,300	\$13,037	0	\$235,337	\$686,214
9/1/28	\$225,490	\$9,847	\$3,431	\$238,768	\$460,724
3/1/29	\$228,726	\$6,611	0	\$235,337	\$231,998
9/1/29	\$231,998	\$3,329	\$1,160	\$236,487	0
Totals	\$6,991,451	\$2,443,283	\$359,906	\$9,794,640	

Loan Number: R75265

Amount: \$368,358

Interest Rate: 0.95%

Payment Amount: \$30,530

Required Loan Reserve: \$27,835

Due Date	Principal	Interest	Fees	Total	Principal Balance
8/1/26	0	\$3,578	0	\$3,578	\$268,358
2/1/27	\$29,255	\$1,275	0	\$30,530	\$239,103
8/1/27	\$29,394	\$1,136	0	\$30,530	\$209,709
2/1/28	\$29,534	\$996	0	\$30,530	\$180,175
8/1/28	\$29,674	\$856	0	\$30,530	\$150,501
2/1/29	\$29,815	\$715	0	\$30,530	\$120,686
8/1/29	\$29,957	\$573	0	\$30,530	\$90,729
2/1/30	\$30,099	\$431	0	\$30,530	\$60,630
8/1/30	\$30,242	\$288	0	\$30,530	\$30,399
2/1/31	\$30,388	\$144	0	\$30,532	0
Totals	\$268,358	\$9,992	0	\$278,350	

Loan Number: B18002

Amount: \$896,012

Interest Rate: Variable; currently 3.52%

Due Date	Principal	Interest	Fees	Total	Principle Balance
12/1/26	\$36,012	\$28,535	0	\$64,547	\$534,677
12/1/27	\$36,312	\$26,734	0	\$63,046	\$498,365
12/1/28	\$41,628	\$24,918	0	\$66,546	\$456,737
12/1/29	\$41,959	\$22,837	0	\$64,796	\$414,778
12/1/30	\$42,307	\$20,739	0	\$63,046	\$372,471
12/1/31	\$47,673	\$18,624	0	\$66,297	\$324,798
12/2/32	\$48,056	\$16,240	0	\$64,296	\$276,742
12/1/33	\$48,459	\$13,837	0	\$62,296	\$228,283
12/1/34	\$53,882	\$11,414	0	\$65,296	\$174,401
12/1/35	\$54,326	\$8,720	0	\$63,046	\$120,282
12/2/36	\$59,793	\$6,004	0	\$65,797	\$60,282
12/1/37	\$60,282	\$3,014	0	\$63,296	0

Loan Number: L18007

Amount: \$300,000

Interest Rate: 3.56%

Payment Amount: \$18,320.94

Due Date	Principal	Interest	Fees	Total	Principle Balance
12/1/26	\$10,176.51	\$8,144.43	0	\$18,320.94	\$218,599.68
12/1/27	\$10,538.79	\$7,782.15	0	\$18,320.94	\$208,060.89
12/1/28	\$10,913.97	\$7,406.97	0	\$18,320.94	\$197,146.92
12/1/29	\$11,302.51	\$7,018.43	0	\$18,320.94	\$185,844.41
12/1/30	\$11,704.88	\$6,616.06	0	\$18,320.94	\$174,139.53
12/1/31	\$12,121.57	\$6,199.37	0	\$18,320.94	\$162,017.96
12/1/32	\$12,553.10	\$5,767.84	0	\$18,320.94	\$149,464.86
12/1/33	\$12,999.99	\$5,320.95	0	\$18,320.94	\$136,464.87
12/1/34	\$13,462.79	\$4,858.15	0	\$18,320.94	\$123,002.08
12/1/35	\$13,942.07	\$4,378.87	0	\$18,320.94	\$109,060.01
12/1/36	\$14,438.40	\$3,882.54	0	\$18,320.94	\$9,4621.61
12/1/37	\$14,952.41	\$3,368.53	0	\$18,320.94	\$7,9669.20
12/1/38	\$15,484.72	\$2,836.22	0	\$18,320.94	\$6,4184.48
12/1/39	\$16,035.97	\$2,284.97	0	\$18,320.94	\$4,8148.51
12/1/40	\$16,606.85	\$1,714.09	0	\$18,320.94	\$3,1541.66
12/1/41	\$17,198.06	\$1,122.88	0	\$18,320.94	\$1,4343.60
12/1/42	\$14,343.60	\$510.63	0	\$14,854.23	0

Loan Number: R75264

Amount: \$616,700

Due Date	Principal	Interest	Fees	Total	Principal Balance
2/1/26	\$9,064	\$3,910	0	\$12,974	\$512,278
8/1/26	\$9,132	\$3,842	\$2,561	\$15,535	\$503,146
2/1/27	\$9,200	\$3,774	0	\$12,974	\$493,946
8/1/27	\$9,269	\$3,705	\$2,470	\$15,444	\$484,677
2/1/28	\$9,339	\$3,635	0	\$12,974	\$476,338
8/1/28	\$9,409	\$3,565	\$2,377	\$15,351	\$465,929
2/1/29	\$9,480	\$3,494	0	\$12,974	\$456,449
8/1/29	\$9,551	\$3,423	\$2,282	\$15,256	\$446,898
2/1/30	\$9,622	\$3,352	0	\$12,974	\$437,276
8/1/30	\$9,694	\$3,280	\$2,186	\$15,160	\$427,582
2/1/31	\$9,767	\$3,207	0	\$12,974	\$417,815
8/1/31	\$9,840	\$3,134	\$2,089	\$15,088	\$407,975
2/1/32	\$9,914	\$3,060	0	\$12,974	\$398,061
8/1/32	\$9,989	\$2,985	\$1,990	\$14,964	\$388,072
2/1/33	\$10,063	\$2,911	0	\$12,974	\$378,009
8/1/33	\$10,139	\$2,835	\$1,890	\$14,864	\$376,870
2/1/34	\$10,215	\$2,759	0	\$12,974	\$357,655
8/1/34	\$10,292	\$2,682	\$1,788	\$14,762	\$347,363
2/1/35	\$10,369	\$2,605	0	\$12,974	\$336,994
8/1/35	\$10,447	\$2,527	\$1,685	\$14,895	\$326,547
2/1/36	\$10,525	\$2,449	0	\$12,974	\$316,022
8/1/36	\$10,604	\$2,370	\$1,580	\$14,554	\$305,416
2/1/37	\$10,683	\$2,291	0	\$12,974	\$294,735
8/1/37	\$10,763	\$2,211	\$1,474	\$14,448	\$283,972
2/1/38	\$10,844	\$2,130	0	\$12,974	\$273,128
8/1/38	\$10,926	\$2,048	\$1,366	\$14,340	\$262,202
2/1/39	\$11,007	\$1,967	0	\$12,974	\$251,195
8/1/39	\$11,090	\$1,884	\$1,256	\$14,230	\$240,105
2/1/40	\$11,173	\$1,801	0	\$12,974	\$228,932
8/1/40	\$11,257	\$1,717	\$1,145	\$14,119	\$217,676
2/1/41	\$11,341	\$1,633	0	\$12,974	\$206,334
8/1/41	\$11,426	\$1,548	\$1,032	\$14,006	\$194,908
2/1/42	\$11,512	\$1,462	0	\$12,974	\$183,396
8/1/42	\$11,599	\$1,375	\$917	\$13,691	\$171,797
2/1/43	\$11,686	\$1,288	0	\$12,974	\$160,111
8/1/43	\$11,773	\$1,201	\$801	\$13,775	\$148,338
2/1/44	\$11,861	\$1,113	0	\$12,974	\$136,477
8/1/44	\$11,950	\$1,024	\$682	\$13,656	\$124,527

2/1/45	\$12,040	\$934	0	\$12,974	\$112,487
8/1/45	\$12,130	\$844	\$562	\$13,536	\$100,357
2/1/46	\$12,221	\$763	0	\$12,974	\$88,136
8/1/46	\$12,313	\$661	\$441	\$13,415	\$75,823
2/1/47	\$12,405	\$569	0	\$12,974	\$63,418
8/1/47	\$12,498	\$476	\$317	\$13,291	\$50,920
2/1/48	\$12,592	\$382	0	\$12,974	\$38,328
8/1/48	\$12,687	\$287	\$192	\$13,166	\$25,641
2/1/49	\$12,782	\$192	0	\$12,974	\$12,859
8/1/49	\$12,859	\$98	\$64	\$13,919	0
Totals	\$616,700	\$155,592	\$50,367	\$822,659	