

**City of Rainier
City Council Meeting
January 5, 2026
6 p.m.
Rainier City Hall**

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

Council Present: Scott Cooper, Robert duPlessis, Mike Kreger, Paul Langner, Charleen Ratkie and Denise Watson

Council Absent: Jeremy Howell

City Attorney Present: No

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

Flag Salute

Additions/Deletions from the Agenda: Mayor Jerry Cole said that Columbia 911 Executive Director Jeremy Hipes rescheduled his appearance for the March meeting. Councilor Paul Langner moved to add Sewer Fund Balance and Performance and City Hall Improvements to the agenda. That motion was seconded by Councilor Robert duPlessis. Councilors Scott Cooper, duPlessis, Mike Kreger, Paul Langner, Charleen Ratkie and Denise Watson all voted in favor. None were opposed.

Mayor's Address: Cole observed a moment of silence for late Police Chief Ralph Painter.

Visitor Comments: City Administrator W. Scott Jorgensen read a remark into the record from a resident requesting stops signs on all four corners of East 3rd and D streets. He also read remarks into the record from the president of the Oregon Association Chiefs of Police. That organization is seeking nominations for its upcoming annual awards banquet. Charlie Schreiner said he lives next door to a vacant city-owned lot. It can't be built on because of water lines going through it. He wants to use fill dirt and turn it into a community garden maintained by seven families in the neighborhood. Cole directed staff to place the item on the agenda for the February meeting. Rainier Chamber of Commerce President Nicole Jordan went over that organization's accomplishments for 2025 and plans for 2026.

Consider Approval of the Consent Agenda

Consider Approval of the December 8, 2025 Regular Council Meeting Minutes and Monthly Financial Statements—Cooper moved to approve the consent agenda. That motion was seconded by Watson. Councilors Cooper, duPlessis, Kreger, Langner, Ratkie and Watson all voted in favor. None were opposed.

New Business

- a. Fox Creek Collaborative Discussion—Rachel Barry from the Lower Columbia River Watershed Council said that organization was approached by Oregon Solutions, which is looking for an entity to convene partners for the Fox Creek project. The objective is

to move it forward without the City taking on financial risk. Cole said the City is responsible for the portion under C Street, but the project also involves private property and Highway 30, which is maintained by the Oregon Department of Transportation. The City doesn't have the money to purchase the private property. Barry said she would like a couple of councilors to serve on a steering committee to help guide the efforts. Council agreed by consensus, with Watson and Ratkie agreeing to serve on the steering committee. Jorgensen presented a cooperative agreement with the Lower Columbia Estuary Partnership for its ongoing stewardship efforts along Fox Creek. Kreger moved to approve the cooperative agreement. That motion was seconded by Watson. Langner said there was a failed Department of State Lands mitigation in town and he wants to avoid a similar situation happening again. He suggested that the agreement include a long-term commitment and moved to amend the previous motion to include a provision that the work be done for a period of up to seven years. That motion was seconded by Cooper. Cooper, duPlessis, Kreger, Langner, Ratkie and Watson all voted in favor. None were opposed. Cooper, duPlessis, Kreger, Langner, Ratkie and Watson all voted in favor of Kreger's original motion to approve the agreement. None were opposed.

- b. Sewer Fund Balance and Performance—Langner said he met with Jorgensen and Public Works Director Russ Reigel. They informed him that the Sewer Fund is not performing well and has shortfalls. He would like to discuss it at the next meeting. Jorgensen said the audit report is scheduled to be presented at the February meeting. He would like to form a revenue committee consisting of councilors and budget committee members.
- c. City Hall Improvements—Langner said he would like to put any improvements in abeyance until there's more clarity on the City's overall financial position.

Unfinished Business

- a. Second Reading of Ordinance 1104—Vacating a 306-Foot Alley Lying Within Block 2 Vogel Tract between E Norwood Street and Fisher Street—Kreger moved to approve the ordinance. That motion was seconded by duPlessis. Cooper, duPlessis, Kreger, Langner, Ratkie and Watson all voted in favor. None were opposed.
- b. Wastewater Plant MAO—Reigel said he's putting together a report to the Department of Environmental Quality about the city's collections system. Flow monitoring started the previous Friday.

Reports—Police Chief Gregg Griffith said Officer Michael Hernandez officially started his position today. Hernandez will be going to the police academy February 2 and will be back May 22.

City Calendar/Announcements—Jorgensen said there will be a REDCO meeting immediately prior to the February 2 council meeting. Parks Committee is scheduled to meet January 12.

Cole adjourned the meeting at 7:10 p.m.

Mayor Jerry Cole

W. Scott Jorgensen, City Administrator

DRAFT

Accounts Payable

Check Detail

User: Elisha
Printed: 01/22/2026 - 12:21 PM



Check Number	Check Date	Amount
022 - Stephen D. Petersen, LLC Line Item Account		
15333	12/10/2025	
Inv 56938		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/03/2025	Atty Fee- Criminal	10-080-621016
Inv 56938 Total		150.00
Inv 56939		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/03/2025	Atty Fee- Civil	10-060-621016
Inv 56939 Total		745.00
15333 Total:		895.00
022 - Stephen D. Petersen, LLC Total:		
029 - Quill Corporation Line Item Account		
15330	12/10/2025	
Inv Nov		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/04/2025	Supplies	40-400-620010
12/04/2025	Supplies	60-600-620010
12/04/2025	Supplies	30-300-620010
Inv Nov Total		287.96
15330 Total:		287.96
029 - Quill Corporation Total:		
030 - True Value Line Item Account		
15335	12/10/2025	
Inv November		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/30/2025	Street Supplies	60-600-620010
11/30/2025	Supplies	10-090-620010
11/30/2025	WWTP R&M	30-300-622504
11/30/2025	Marina R&M	10-090-622506
6.49	3.57	1.89
23.23		

Check Number	Check Date	Amount
Inv November Total		35.18
15335 Total:		35.18
15380	12/29/2025	
Inv B31962		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/22/2025	Supplies	10-100-620010
Inv B31962 Total		4.58
15380 Total:		4.58
030 - True Value Total:		39.76
035 - Wilcox & Flegel Line Item Account		
15337	12/10/2025	
Inv CL00331		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/30/2025	PW Fuel	40-400-620010
11/30/2025	PW Fuel	30-300-620010
11/30/2025	PW Fuel	60-600-620010
Inv CL00331 Total		383.04
15337 Total:		383.04
15338	12/10/2025	
Inv CL99808		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/30/2025	PD Fuel	30-300-620010
Inv CL99808 Total		774.25
15338 Total:		774.25
15363	12/22/2025	
Inv CL00840		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/15/2025	PW Fuel	30-300-620016
12/15/2025	PW Fuel	40-400-620016
12/15/2025	PW Fuel	60-600-620016
Inv CL00840 Total		178.98
15363 Total:		178.98

Check Number	Check Date	Amount
15364	12/22/2025	
Inv CL00476		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/15/2025	PD Fuel	10-100-620012
Inv CL00476 Total		794.99
15364 Total:		794.99
035 - Wilcox & Flegel Total:		2,131.26
043 - Cowlitz Clean Sweep Inc Line Item Account		
15342	12/22/2025	
Inv 1371075		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/09/2025	November Contracted Street Sweeping	60-600-620205
Inv 1371075 Total		1,452.00
15342 Total:		1,452.00
043 - Cowlitz Clean Sweep Inc Total:		1,452.00
044 - Columbia River PUD Line Item Account		
15314	12/10/2025	
Inv 168		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/04/2025	Power	30-300-620014
Inv 168 Total		292.88
Inv 169		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/04/2025	Power	60-600-620014
Inv 169 Total		49.82
Inv 25017		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/04/2025	Power	40-400-620014
Inv 25017 Total		41.83
Inv 7500		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/04/2025	Power	60-600-620014
Inv 7500 Total		43.38

Check Number	Check Date	Amount
Inv 77473		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/04/2025	Power	40-400-620014 40.00
Inv 77473 Total		40.00
15314 Total:		467.91
044 - Columbia River PUD Total:		467.91
049 - Mallory Company Line Item Account		
15350	12/22/2025	
Inv 6313947		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/11/2025	Supplies	10-020-622504 47.82
12/11/2025	Supplies	30-300-622504 47.82
12/11/2025	Supplies	40-400-622504 47.83
Inv 6313947 Total		143.47
15350 Total:		143.47
049 - Mallory Company Total:		143.47
052 - Wood's Logging Supply, Inc Line Item Account		
15365	12/22/2025	
Inv PSI100460543		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/05/2025	Rain Jacket and Rags	40-400-620010 49.00
12/05/2025	Rain Jacket and Rags	60-600-620010 49.02
12/05/2025	Rain Jacket and Rags	30-300-620010 49.00
Inv PSI100460543 Total		147.02
15365 Total:		147.02
052 - Wood's Logging Supply, Inc Total:		147.02
053 - Grainger Line Item Account		
15317	12/10/2025	
Inv 9716664355		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/18/2025	Streets R&M	60-600-622504 57.31
Inv 9716664355 Total		57.31
Inv 9721945286		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>

Check Number	Check Date		Amount
11/24/2025	Supplies		30-300-620010 46.25
11/24/2025	Supplies		60-600-620010 46.25
11/24/2025	Supplies		10-020-620010 46.25
11/24/2025	Supplies		40-400-620010 46.25
Inv 9721945286	Total		185.00
Inv 9722400091			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>
11/24/2025	Supplies		10-090-620010 33.44
11/24/2025	Supplies		40-400-620010 33.45
11/24/2025	Supplies		30-300-620010 33.44
Inv 9722400091	Total		100.33
Inv 9722400109			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>
11/24/2025	Supplies		40-400-620010 96.90
11/24/2025	Supplies		10-090-622503 34.92
11/24/2025	Supplies		10-020-620010 96.90
11/24/2025	Supplies		30-300-620010 96.90
11/24/2025	Supplies		10-090-620012 34.92
11/24/2025	Supplies		10-090-620010 34.92
Inv 9722400109	Total		395.46
Inv 9722696953			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>
11/24/2025	Supplies		10-090-620010 116.12
11/24/2025	Supplies		10-090-622503 116.12
11/24/2025	Supplies		10-090-620012 116.12
Inv 9722696953	Total		348.36
15317 Total:			1,086.46
15345	12/22/2025		
Inv 9737300476			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>
12/09/2025	WTP Supplies		30-300-620010 88.73
Inv 9737300476	Total		88.73
15345 Total:			88.73
053 - Grainger Total:			1,175.19
057 - Cowlitz River Rigging Inc Line Item Account			
15343	12/22/2025		
Inv 15153			
<u>Line Item Date</u>	<u>Line Item Description</u>		<u>Line Item Account</u>
AP-Check Detail (1/22/2026 - 12:21 PM)			

Check Number	Check Date		Amount	
12/04/2025	Credit		10-090-622504	-129.73
Inv 15153 Total				-129.73
Inv 52747				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
12/04/2025	Equipment R&M	60-600-622505	173.49	
Inv 52747 Total				173.49
15343 Total:				43.76
057 - Cowlitz River Rigging Inc Total:				43.76
060 - One Call Concepts Inc Line Item Account				
15326	12/10/2025			
Inv 5110453				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
11/30/2025	Locates	40-400-620010	6.16	
11/30/2025	Locates	30-300-620010	6.16	
11/30/2025	Locates	60-600-620010	6.16	
Inv 5110453 Total				18.48
15326 Total:				18.48
060 - One Call Concepts Inc Total:				18.48
069 - Sierra Springs Line Item Account				
15331	12/10/2025			
Inv 21810797				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
12/08/2025	Supplies	60-600-620010	22.99	
12/08/2025	Supplies	40-400-620010	22.98	
12/08/2025	Supplies	10-100-620010	22.98	
12/08/2025	Supplies	30-300-620010	22.98	
Inv 21810797 Total				91.93
Inv 21812111				
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>		
12/08/2025	Tank Rental	10-050-620010	8.98	
Inv 21812111 Total				8.98
15331 Total:				100.91
069 - Sierra Springs Total:				100.91

Check Number	Check Date	Amount
077 - CIS Trust Line Item Account 10-000-350013		
15367	12/30/2025	
Inv		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/26/2025	PR Batch 00001.12.2025 CCIS employee paid extra life	10-000-350009
12/26/2025	PR Batch 00001.12.2025 ER Paid AD&D	10-000-350013
12/26/2025	PR Batch 00001.12.2025 Increment Life	10-000-350013
Inv Total		378.05
15367 Total:		378.05
077 - CIS Trust Total:		
078 - Watkins Tractor & Supply Co Line Item Account		
15362	12/22/2025	
Inv 531317		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/04/2025	Street R&M	60-600-622504
Inv 531317 Total		93.05
15362 Total:		93.05
078 - Watkins Tractor & Supply Co Total:		
079 - Oregon Teamster Employer Trust Line Item Account 10-000-350013		
15369	12/30/2025	
Inv		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/26/2025	PR Batch 00001.12.2025 Employee Health Ins Teamstrs	10-000-350013
12/26/2025	PR Batch 00001.12.2025 Teamsters Health Ins ER Portio	10-000-350013
Inv Total		28,058.52
15369 Total:		28,058.52
079 - Oregon Teamster Employer Trust Total:		
089 - USA Blue Book Line Item Account		
15336	12/10/2025	
Inv 00854224		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
10/10/2025	WWTP Lab Supplies	30-300-620111
Inv 00854224 Total		633.20

Check Number	Check Date	Amount
Inv 00877425		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/05/2025	WWTP Lab Supplies	30-300-620111 108.83
Inv 00877425 Total		108.83
Inv 00901894		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/05/2025	WWTP Lab Supplies	30-300-620111 299.98
Inv 00901894 Total		299.98
15336 Total:		1,042.01
089 - USA Blue Book Total:		1,042.01
096 - Rainier Police Department Line Item Account		
15378	12/29/2025	
Inv COURT		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/23/2025	Police Training November 2025	10-080-621005 1,376.00
Inv COURT Total		1,376.00
15378 Total:		1,376.00
096 - Rainier Police Department Total:		1,376.00
097 - Columbia County Treasurer Line Item Account		
15371	12/29/2025	
Inv COURT		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/23/2025	Jail Fee Nov	10-080-621005 618.00
Inv COURT Total		618.00
15371 Total:		618.00
097 - Columbia County Treasurer Total:		618.00
1020 - HOPE Line Item Account		
15339	12/16/2025	
Inv Donation		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/16/2025	PD Doughnut Fundraiser	10-000-460001 3,659.00
Inv Donation Total		3,659.00

Check Number	Check Date	Amount
15339 Total:		3,659.00
1020 - HOPE Total:		3,659.00
1054 - The Automation Group, Inc. Line Item Account		
15379	12/29/2025	
Inv	W16684	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/24/2025	WWTP R&M	30-300-622504
Inv W16684 Total		2,393.28
15379 Total:		2,393.28
1054 - The Automation Group, Inc. Total:		2,393.28
132 - Springbrook (C/O Wells Fargo), SBRK Finance Holdings Inc. Line Item Account		
15332	12/10/2025	
Inv	022402	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/30/2025	Civic Pay	30-300-620010
11/30/2025	Civic Pay	40-400-620010
Inv 022402 Total		143.00
15332 Total:		143.00
132 - Springbrook (C/O Wells Fargo), SBRK Finance Holdings Inc. Total:		143.00
137 - Pitney Bowes Inc. Line Item Account		
15356	12/22/2025	
Inv	0049-2607	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/05/2025	Postage meter ink	40-400-620010
12/05/2025	Postage meter ink	60-600-620010
12/05/2025	Postage meter ink	10-070-620010
12/05/2025	Postage meter ink	30-300-620010
Inv 0049-2607 Total		502.16
15356 Total:		502.16
137 - Pitney Bowes Inc. Total:		502.16
182 - NW Natural Line Item Account		

Check Number	Check Date		Amount
15353	12/22/2025		
Inv	989961-8		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/09/2025	WTP Power	40-400-620014	637.97
Inv 989961-8 Total			637.97
15353 Total:			637.97
182 - NW Natural Total:			637.97
2198 - Copies Today Line Item Account			
15341	12/22/2025		
Inv	25-1203COR		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/03/2025	Skate Park	81-810-633060	184.85
Inv 25-1203COR Total			184.85
15341 Total:			184.85
2198 - Copies Today Total:			184.85
222 - Hamer Electric, Inc Line Item Account			
15346	12/22/2025		
Inv	8626		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/11/2025	Old Rainier Rd Pump Station Valve	40-400-622504	1,739.68
Inv 8626 Total			1,739.68
15346 Total:			1,739.68
222 - Hamer Electric, Inc Total:			1,739.68
2325 - Phillips, Cynthia L. Line Item Account			
15327	12/10/2025		
Inv	December		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/10/2025	Judge December	10-080-620205	525.00
Inv December Total			525.00
15327 Total:			525.00
2325 - Phillips, Cynthia L. Total:			525.00

Check Number	Check Date	Amount
3000 - ALS Group USA, Corp. Line Item Account		
15311	12/10/2025	
Inv	36-51-700159	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/26/2025	Water Sampling	40-400-620115
Inv 36-51-700159 Total		120.00
15311 Total:		120.00
3000 - ALS Group USA, Corp. Total:		
3021 - Marlin Business Bank Line Item Account		
15351	12/22/2025	
Inv	41336873	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/01/2025	Copier	10-010-620201
Inv 41336873 Total		164.00
15351 Total:		164.00
3021 - Marlin Business Bank Total:		
3025 - Northstar Chemical, Inc. Line Item Account		
15324	12/10/2025	
Inv	327819	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/28/2025	Water Chems	40-400-620111
Inv 327819 Total		866.00
15324 Total:		866.00
3025 - Northstar Chemical, Inc. Total:		
308 - Quality Control Services, Inc Line Item Account		
15359	12/22/2025	
Inv	12228331	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
03/03/2025	Calibrate Lab Equipment	30-300-620111
Inv 12228331 Total		410.00
15359 Total:		410.00

Check Number	Check Date	Amount
308 - Quality Control Services, Inc Total:		410.00
3115 - Jammie's Environmental, Inc. Line Item Account		
15348	12/22/2025	
Inv	251474	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/17/2025	Bio Solids	30-300-622502
Inv 251474 Total		5,517.07
15348 Total:		5,517.07
3115 - Jammie's Environmental, Inc. Total:		5,517.07
3186 - Pitney Bowes Global Financial Services LLC Line Item Account		
15355	12/22/2025	
Inv	3321790988	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/15/2025	Postage Machine	30-300-620010
12/15/2025	Postage Machine	40-400-620010
Inv 3321790988 Total		143.91
15355 Total:		143.91
3186 - Pitney Bowes Global Financial Services LLC Total:		143.91
3407 - Galls LLC-DBA Blumenthal Uniform Line Item Account		
15316	12/10/2025	
Inv	03328839	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/31/2150	New Officer Uniform	10-100-621018
Inv 03328839 Total		1,787.93
15316 Total:		1,787.93
15374	12/29/2025	
Inv	033362672	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/04/2025	Uniform	10-100-621018
Inv 033362672 Total		275.05
15374 Total:		275.05

Check Number	Check Date	Amount
3407 - Galls LLC-DBA Blumenthal Uniform Total:		
		2,062.98
3512 - Verizon Line Item Account		
15361	12/22/2025	
Inv	6130680266	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/10/2025	PW Phones and Tablets	40-400-620014
12/10/2025	PW Phones and Tablets	30-300-620014
12/10/2025	PW Phones and Tablets	60-600-620014
Inv 6130680266 Total		276.13
15361 Total:		276.13
15381	12/29/2025	
Inv	6130697168	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/10/2025	Verizon Phone Bill	10-100-620014
Inv 6130697168 Total		408.01
15381 Total:		408.01
3512 - Verizon Total:		
		684.14
3513 - Comcast Line Item Account		
15372	12/29/2025	
Inv	877810899001234	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/29/2025	Analog Phones & Wifi	10-100-620014
12/29/2025	Analog Phones & Wifi	30-300-620014
12/29/2025	Analog Phones & Wifi	60-600-620014
12/29/2025	Analog Phones & Wifi	10-090-620014
12/29/2025	Analog Phones & Wifi	40-400-620014
Inv 877810899001234 Total		1,031.75
15372 Total:		1,031.75
3513 - Comcast Total:		
		1,031.75
3635 - Lower Columbia Occupational Health Line Item Account		
15320	12/10/2025	
Inv	2025-05738	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/01/2025	Physical Exam N. North	30-300-621017
12/01/2025	Physical Exam N. North	40-400-621017
12/01/2025	Physical Exam N. North	60-600-621017

Check Number	Check Date	Amount
Inv 2025-05738 Total		110.00
15320 Total:		110.00
3635 - Lower Columbia Occupational Health Total:		110.00
3644 - More Power Computers, Inc. Line Item Account		
15323	12/10/2025	
Inv 17848		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/24/2025	PD Renewal 24 month renewal NBD response	10-010-622510 284.93
Inv 17848 Total		284.93
Inv 17869		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/01/2025	IT Monthly Agreement	40-400-622510 574.55
12/01/2025	IT Monthly Agreement	30-300-622510 574.55
12/01/2025	IT Monthly Agreement	10-100-622510 743.53
12/01/2025	IT Monthly Agreement	50-500-622510 228.58
12/01/2025	IT Monthly Agreement	10-010-622510 202.76
12/01/2025	IT Monthly Agreement	60-600-622510 574.55
12/01/2025	IT Monthly Agreement	10-050-622510 473.16
Inv 17869 Total		3,371.68
Inv 17882		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/01/2025	Firewall 1 year renewal	10-100-622510 339.00
12/01/2025	Firewall 1 year renewal	40-400-622510 339.00
12/01/2025	Firewall 1 year renewal	60-600-622510 339.00
12/01/2025	Firewall 1 year renewal	10-050-622510 339.00
12/01/2025	Firewall 1 year renewal	50-500-622510 339.00
12/01/2025	Firewall 1 year renewal	10-010-622510 339.00
12/01/2025	Firewall 1 year renewal	30-300-622510 339.00
Inv 17882 Total		2,373.00
15323 Total:		6,029.61
15352	12/22/2025	
Inv 17911		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/10/2025	PD Desktop	10-100-630210 1,280.97
Inv 17911 Total		1,280.97
15352 Total:		1,280.97

Check Number	Check Date	Amount
3644 - More Power Computers, Inc. Total:		7,310.58
3655 - Leeway Engineering Solutions, LLC Line Item Account		
15376	12/29/2025	
Inv 1539		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/14/2025	Flow Monitoring Project	83-830-638027
Inv 1539 Total		2,628.00
15376 Total:		2,628.00
3655 - Leeway Engineering Solutions, LLC Total:		2,628.00
3669 - Comcast Business Line Item Account		
15340	12/22/2025	
Inv 257999953		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/01/2025	Phones	40-400-620014
12/01/2025	Phones	30-300-620014
12/01/2025	Phones	60-600-620014
12/01/2025	Phones	10-100-620014
12/01/2025	Phones	10-070-620014
12/01/2025	Phones	10-080-621005
12/01/2025	Phones	10-050-620014
Inv 257999953 Total		452.45
15340 Total:		452.45
3669 - Comcast Business Total:		452.45
3822 - Pointe Pest Control -OR LLC Line Item Account		
15357	12/22/2025	
Inv 3796721		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/02/2025	Contracted Services	30-300-620205
Inv 3796721 Total		120.00
15357 Total:		120.00
3822 - Pointe Pest Control -OR LLC Total:		120.00
3824 - Mirrored Lamp LLC, Rian Allen Snider Line Item Account		
15322	12/10/2025	

Check Number	Check Date		Amount
Inv 24513			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
11/25/2025	Summer Reading Program Reimb Expenses	10-050-620205	771.32
Inv 24513 Total			771.32
Inv 25604P			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/01/2025	Librarian- October	10-050-620205	5,460.00
Inv 25604P Total			5,460.00
Inv 25605			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/04/2025	Librarian- November	10-050-620205	4,633.23
Inv 25605 Total			4,633.23
15322 Total:			10,864.55
3824 - Mirrored Lamp LLC, Rian Allen Snider Total:			10,864.55
3831 - First Citizens Bank & Trust Co. (CiT) Line Item Account			
15373	12/29/2025		
Inv 900-0336243-000			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/16/2025	RPD Copier Lease	10-100-620021	133.75
Inv 900-0336243-000 Total			133.75
15373 Total:			133.75
3831 - First Citizens Bank & Trust Co. (CiT) Total:			133.75
3895 - Desks, Inc. Line Item Account			
15344	12/22/2025		
Inv 18739			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
12/17/2025	Chair casters	30-300-620010	9.67
12/17/2025	Chair casters	60-600-620010	9.66
12/17/2025	Chair casters	40-400-620010	9.67
Inv 18739 Total			29.00
15344 Total:			29.00
3895 - Desks, Inc. Total:			29.00

Check Number	Check Date	Amount
390 - OAWU Line Item Account		
15354	12/22/2025	
Inv 60037		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/04/2025	Member Renewal	40-400-622020
12/04/2025	Member Renewal	30-300-622020
Inv 60037 Total		536.50
15354 Total:		536.50
390 - OAWU Total:		
3905 - Alfa Laval Inc. Line Item Account		
15310	12/10/2025	
Inv 285769446		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/25/2025	Centrifuge R&R	83-830-630229
Inv 285769446 Total		61,739.25
15310 Total:		61,739.25
3905 - Alfa Laval Inc. Total:		
3912 - Delta Operations/The Automation Group INC Line Item Account		
15315	12/10/2025	
Inv C002572		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/01/2025	WTP Professional Services	40-400-620201
Inv C002572 Total		2,520.78
15315 Total:		2,520.78
3912 - Delta Operations/The Automation Group INC Total:		
3915 - Koch Management Services LLC Line Item Account		
15375	12/29/2025	
Inv 1155		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/25/2025	WWTP Professional Services	30-300-620201
Inv 1155 Total		3,750.00
15375 Total:		3,750.00

Check Number	Check Date	Amount
<hr/>		
3915 - Koch Management Services LLC Total:		3,750.00
3918 - Singerlewak LLP Line Item Account		
15360	12/22/2025	
Inv	628584	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
06/30/2025	Audit 24/25	30-300-621011
06/30/2025	Audit 24/25	40-400-621011
06/30/2025	Audit 24/25	10-010-621011
06/30/2025	Audit 24/25	60-600-621011
Inv 628584 Total		10,400.00
Inv 656930		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/10/2025	Audit 24/25	30-300-621011
12/10/2025	Audit 24/25	40-400-621011
12/10/2025	Audit 24/25	60-600-621011
12/10/2025	Audit 24/25	10-010-621011
Inv 656930 Total		10,400.00
15360 Total:		20,800.00
<hr/>		
3918 - Singerlewak LLP Total:		20,800.00
3925 - Phillips, John Line Item Account		
15328	12/10/2025	
Inv	REIMB	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/06/2025	Restitution 24-N-006542,006543 Dec	10-080-621005
11/24/2025	Restitution 24-N-006542,006543- November	10-080-621005
Inv REIMB Total		300.00
15328 Total:		300.00
<hr/>		
3925 - Phillips, John Total:		300.00
3939 - TransUnion Risk & Alternative, Data Solutions, Inc. Line Item Account		
15334	12/10/2025	
Inv	373430202511-1	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/01/2025	TransUnion	10-100-620010
Inv 373430202511-1 Total		100.00

Check Number	Check Date	Amount
15334 Total:		100.00
3939 - TransUnion Risk & Alternative, Data Solutions, Inc. Total:		100.00
3978 - kelley Create Co Line Item Account		
15349	12/22/2025	
Inv 2165705		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/09/2025	Admin Copier	10-010-620101
Inv 2165705 Total		224.63
15349 Total:		224.63
3978 - kelley Create Co Total:		224.63
3983 - Iron Horse LLC Line Item Account		
15319	12/10/2025	
Inv 523530*03		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/30/2025	Collection System Rehab	83-830-638027
Inv 523530*03 Total		31,961.80
15319 Total:		31,961.80
3983 - Iron Horse LLC Total:		31,961.80
3990 - McCullough, James Line Item Account		
15321	12/10/2025	
Inv REIMB		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/05/2025	Fine Refund 25-T-007148	10-000-430001
Inv REIMB Total		196.00
15321 Total:		196.00
3990 - McCullough, James Total:		196.00
422 - OHA Cashier Line Item Account		
15325	12/10/2025	
Inv 26-27 L-Z		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/01/2025	B.McConnell Operator Cert Renewal	40-400-621017
		210.00

Check Number	Check Date	Amount
Inv 26-27 L-Z Total		210.00
Inv 71316		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/01/2025	B.McConnell Cross Conn. & Backflow Cert Renewal	40-400-621017
Inv 71316 Total		195.00
15325 Total:		405.00
422 - OHA Cashier Total:		405.00
581 - Home Depot Credit Services Line Item Account		
15318	12/10/2025	
Inv 8071941		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/19/2025	WWTP R&M	30-300-622504
Inv 8071941 Total		99.87
15318 Total:		99.87
581 - Home Depot Credit Services Total:		99.87
605 - Points S Tire Factory Line Item Account		
15329	12/10/2025	
Inv 1078087		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/20/2025	Tire Repair- Winter tire install	60-600-622505
11/20/2025	Tire Repair- Winter tire install	40-400-622505
11/20/2025	Tire Repair- Winter tire install	30-300-622505
Inv 1078087 Total		129.84
15329 Total:		129.84
15358	12/22/2025	
Inv 1078274		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/15/2025	PD Car Repairs	10-100-620012
Inv 1078274 Total		984.29
15358 Total:		984.29
605 - Points S Tire Factory Total:		1,114.13

Check Number	Check Date	Amount
617 - Idexx Distribution Corp. Line Item Account		
15347	12/22/2025	
Inv	3189657575	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/04/2025	WWTP Lab Supplies	30-300-620111
Inv 3189657575 Total		427.34
15347 Total:		427.34
617 - Idexx Distribution Corp. Total:		
673 - Cintas Corporation Line Item Account		
15313	12/10/2025	
Inv	November	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
11/30/2025	City Hall Rugs	10-090-620010
Inv November Total		116.38
15313 Total:		116.38
673 - Cintas Corporation Total:		
985 - AFLAC Line Item Account 10-000-350020		
15366	12/30/2025	
Inv		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/26/2025	PR Batch 00001.12.2025 AFLAC	10-000-350020
Inv Total		197.53
15366 Total:		197.53
985 - AFLAC Total:		
995 - Teamsters Local No. 58 Line Item Account 10-000-350005		
15370	12/30/2025	
Inv		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/26/2025	PR Batch 00001.12.2025 Dues	10-000-350005
Inv Total		873.00
15370 Total:		873.00

Check Number	Check Date	Amount
995 - Teamsters Local No. 58 Total:		873.00
996 - Oregon Department of Revenue Line Item Account		
15377	12/29/2025	
Inv 996		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/23/2025	November 2025	10-080-621005 2,186.00
Inv 996 Total		2,186.00
15377 Total:		2,186.00
996 - Oregon Department of Revenue Total:		2,186.00
ORSGP - Oregon Savings Growth Plan Line Item Account		
15368	12/30/2025	
Inv		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/26/2025	PR Batch 00001.12.2025 Oregon Growth Savings Plan	10-000-350018 800.00
12/26/2025	PR Batch 00001.12.2025 After Tax Oregon Savings GROWT	10-000-350018 25.00
Inv Total		825.00
15368 Total:		825.00
ORSGP - Oregon Savings Growth Plan Total:		825.00
UB*00078 - BURTON, RONALD Line Item Account		
15312	12/10/2025	
Inv		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
12/01/2025	Refund Check 002155-000, 30043 LARCH ST	40-000-200000 1,471.38
Inv Total		1,471.38
15312 Total:		1,471.38
UB*00078 - BURTON, RONALD Total:		1,471.38
Total:		210,746.06

CITY OF RAINIER
 CASH ON HAND/GENERAL LEDGER RECONCILIATION REPORT
 CHECKING ACCOUNTS AND LOCAL GOVERNMENT POOL ACCOUNT
11/01/2025-11/30/2025

ACCOUNT REGISTER SUMMARY		CKS/DEBITS	DEP/CREDITS	
Ending Balance		382,310.89		
New Ending Balance		382,310.89	0.00	<u>382,310.89</u>
BANK STATEMENT SUMMARY		CKS/DEBITS	DEP/CREDITS	
Ending Balance SHCU 760072-1		34,524.41		
Ending Balance SHCU 760072-2		536,826.69		
Deposits not Shown on Statement			10,297.00	
Outstanding Cks and Other Debits		156,636.89		
PERS Outstanding		42,700.32		
Ending Balance		571,351.10	199,337.21	10,297.00
				<u>382,310.89</u>
				0.00
LGIP STATEMENT SUMMARY				
Beginning Balance		4,246,858.37		
Deposits			\$ 1,411,677.33	
Withdrawals		400,000.00		
Interest			16,420.04	
S/C		0.10		
In Transit Transfer				
Ending Balance		4,246,858.37	400,000.10	1,428,097.37
				<u>5,274,955.64</u>
TOTAL CASH				<u>5,657,266.53</u>
GENERAL LEDGER RECONCILIATION				
11/01/25				
Fund	Beginning Balance	Total Revenue	Total Expense	Liabilities
10 General	2,299,320.97	2,946,660.83	1,994,367.02	3,251,614.78
20 Debt	5,631.70	518,634.36	159,139.36	365,126.70
30 Sewer	-92,221.86	60,303.58	166,173.95	-198,092.23
40 Water	403,780.09	83,508.98	122,745.41	364,543.66
50 Timber	1,046,539.93	0.00	7,796.11	1,038,743.82
60 Street	159,699.43	13,516.68	11,939.84	161,276.27
65	0.00			0.00
70	0.00			0.00
81 Special Projects	330,898.11	0.00	12,808.71	318,089.40
83 Sewer Capital	52,796.41	0.00	32,691.34	20,105.07
84 Water Capital	145,475.82	56,256.88	112,513.76	89,218.94
85 Transportation Capital	179,836.38	0.00	0.00	179,836.38
90 Library Trust	66,751.63	104.22	52.11	66,803.74
General Ledger Total	4,598,508.61			0.00

Completed by: _____ Date: _____

Approved by: _____ Date: _____

CITY OF RAINIER
 CASH ON HAND/GENERAL LEDGER RECONCILIATION REPORT
 CHECKING ACCOUNTS AND LOCAL GOVERNMENT POOL ACCOUNT
10/01/2025-10/31/2025

ACCOUNT REGISTER SUMMARY CKS/DEBITS DEP/CREDITS

Ending Balance 351,650.24

New Ending Balance 351,650.24 0.00 0.00 351,650.24

BANK STATEMENT SUMMARY CKS/DEBITS DEP/CREDITS

Ending Balance SHCU 760072-1 34,522.99
 Ending Balance SHCU 760072-2 536,598.98
 Deposits not Shown on Statement 2,244.31
 Outstanding Cks and Other Debits 184,198.68
 PERS Outstanding 37,517.36

Ending Balance 571,121.97 221,716.04 2,244.31 351,650.24 0.00

LGIP STATEMENT SUMMARY CKS/DEBITS DEP/CREDITS

Beginning Balance 4,373,358.05
 Deposits \$ 6,982.56
 Withdrawals 50,000.00
 Interest 16,517.81
 S/C 0.05
 In Transit Transfer 100,000.00
Ending Balance 4,373,358.05 150,000.05 23,500.37 4,246,858.37

TOTAL CASH 4,598,508.61

GENERAL LEDGER RECONCILIATION

10/01/2025-10/31/2025

Fund	10/01/25 Beginning Balance	10/01/25 Total Revenue	10/01/25 Total Expense	10/31/25 Liabilities	10/31/25 Ending Balance
10 General	2,388,520.96	207,184.63	296,384.62	2,299,320.97	
20 Debt	5,631.70	0.00	0.00	5,631.70	
30 Sewer	-114,832.15	91,136.56	68,526.27	-92,221.86	
40 Water	348,808.25	108,168.96	53,197.12	403,780.09	
50 Timber	1,046,539.93	0.00	0.00	1,046,539.93	
60 Street	151,383.20	18,314.73	9,998.50	159,699.43	
65	0.00			0.00	
70	0.00			0.00	
81 Special Projects	332,409.20	0.00	1,511.09	330,898.11	
83 Sewer Capital	103,577.71	592,583.60	643,364.90	52,796.41	
84 Water Capital	165,247.13	19,771.31	39,542.62	145,475.82	
85 Transportation Capital	30,822.70	178,100.00	29,086.32	179,836.38	
90 Library Trust	66,699.52	52.11	0.00	66,751.63	0.00
General Ledger Total	4,524,808.15		4,598,508.61		0.00

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

*Will not balance to LGIP Statement due to Withdrawal not posting in September in the LGIP account but posted in our InRoads account on 9/30/25

APPLICATION FOR SERVING ON
CITIZEN ADVISORY BOARDS/COMMITTEES
CITY OF RAINIER

Date: 11/30/2025

Name: Sarah Borders

Mailing Address: PO Box 462, Rainier OR 97048

Street Address: 315 E D Street, Rainier OR 97048

Phone Number: (503) 396-9497

Email Address: realtorsarahborders@gmail.com

Length of Residency in Rainier: 15 years

Are You a Registered Voter in the City of Rainier? Yes

I am interested in serving on one or more of the following Boards/Committees of the City of Rainier. (See back for descriptions.)

<input type="checkbox"/> City Council	<input type="checkbox"/> Planning Commission (volunteer)
<input checked="" type="checkbox"/> Library Board (volunteer)	<input type="checkbox"/> Budget Committee (volunteer)
<input type="checkbox"/> Park Advisory Group (volunteer)	<input type="checkbox"/> 'A' Street Advisory Committee (volunteer)

1. Why are you interested in serving on this Board or Committee?

see attached

2. What strengths do you possess to contribute to this Board or Committee?

see attached

3. Do you have previous or current experience in community affairs? If so, please explain.

see attached

Thank you for completing this questionnaire and your interest in serving your community.

APPLICATION FOR SERVING ON LIBRARY BOARD (contd.)

1. Why are you interested in serving on this Board or Committee?

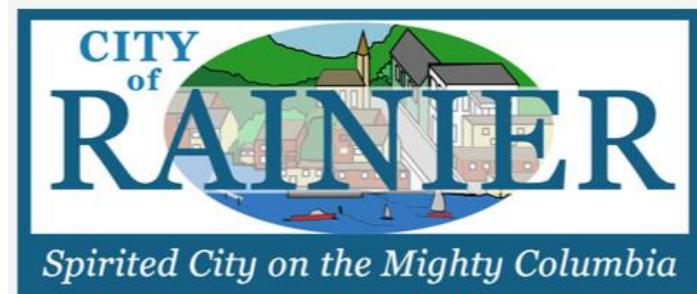
I'm interested in serving on the Library Board because I strongly believe in the vital role libraries play in building informed, connected, and inspired communities. Libraries are more than places to borrow books—they are hubs for lifelong learning, digital access, community programs, and equitable resources for all. I want to contribute to that mission.

2. What strengths do you possess to contribute to this Board or Committee?

I bring several strengths that I believe would be valuable to the Library Board. I am highly organized and thoughtful in my decision-making, which helps me evaluate issues from multiple perspectives and contribute to strategic planning. As a strong communicator and collaborator, I am able to listen carefully and ask clear questions. Additionally, I have a strong commitment to community service which aligns with the library's mission to provide inclusive access to information and resources. My problem-solving skills and ability to work constructively in group settings would help support the board's goals and the library's ongoing success.

3. Do you have previous or current experience in community affairs? If so, please explain.

Yes, I have experience in a variety of community affairs including organizing charity events, volunteering with school programs, and a founding board member for the Rainier Friends of Music organization at Rainier School District. Through these experiences, I've been able to collaborate with diverse groups, understand community needs, and support projects that benefit residents. These roles have strengthened my understanding of how community-focused organizations operate and how important it is to engage thoughtfully with the people they serve.



CITY OF RAINIER
FINANCIAL REPORT
June 30, 2025

CITY OF RAINIER
MAYOR AND CITY COUNCIL
June 30, 2025

<u>NAME*</u>	<u>TITLE</u>	<u>TERM EXPIRATION</u>
Jerry Cole	Mayor	December 31, 2026
Mike Kreger	President	December 31, 2028
Jeremy Howell	Councilor	December 31, 2026
Denise Watson	Councilor	December 31, 2028
Scott Cooper	Councilor	December 31, 2026
Robert DuPlessis	Councilor	December 31, 2026
Connie Budge	Councilor	December 31, 2026
Paul Langner	Councilor	December 31, 2028

Administrator
W. Scott Jorgensen

*City officials receive mail at the following address:

PO Box 100
Rainier, Oregon 97048

CITY OF RAINIER
CONTENTS (Continued)

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	A – C
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position – Modified Cash Basis	1
Statement of Activities – Modified Cash Basis	2
Fund Financial Statements	
Governmental Funds	
Balance Sheet – Modified Cash Basis	3
Statement of Revenues, Expenditures and Changes in Fund Balances – Modified Cash Basis	4
Proprietary Funds	
Statement of Net Position – Modified Cash Basis	5
Statement of Revenues, Expenses and Changes in Net Position – Modified Cash Basis	6
Statement of Cash Flows – Modified Cash Basis	7
Notes to Basic Financial Statements	8 – 25
COMBINING FINANCIAL STATEMENTS AND INDIVIDUAL FUND SCHEDULES	
Major Governmental Funds	
Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) – Budget and Actual:	
General	26
Timber	27
Debt Service	28
Nonmajor Governmental Funds	
Combining Balance Sheet– Modified Cash Basis	29
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Modified Cash Basis	30
Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) – Budget and Actual:	
Street	31
Library Trust	32
Rainier Economic Development Council	33
Transportation Capital Improvement	34
Special Project	35
REDCO Debt Service	36
Water Fund	
Combining Statement of Net Position – Modified Cash Basis	37
Combining Statement of Revenues, Expenses and Changes in Net Position – Modified Cash Basis	38
Combining Statement of Cash Flows – Modified Cash Basis	39

CITY OF RAINIER
CONTENTS (Continued)

Page

COMBINING FINANCIAL STATEMENTS AND INDIVIDUAL FUND SCHEDULES (Continued)

Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –	
Budget and Actual:	
Water	40
Water Capital Improvement	41
Sewer Fund	
Combining Statement of Net Position – Modified Cash Basis	42
Combining Statement of Revenues, Expenses and Changes in Net Position – Modified	
Cash Basis	43
Combining Statement of Cash Flows – Modified Cash Basis	44
Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –	
Budget and Actual:	
Sewer	45
Sewer Capital Improvement	46
COMPLIANCE SECTION	
Independent Auditor's Report Required by Oregon State Regulations	47 – 48

INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Rainier
Rainier, Oregon

Report on the Audit of the Financial Statements

Opinion

We have audited the modified cash basis financial statements of the City of Rainier's (the "City") governmental activities, business-type activities, each major fund, and aggregate remaining fund information, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the City, as of June 30, 2025, and the respective changes in modified cash basis financial position, and, where applicable, cash flows, thereof for the year then ended in accordance with the cash basis of accounting described in Note 2.

Basis for Opinion

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

Emphasis of Matter — Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Mayor and City Council
City of Rainier
Independent Auditor's Report
December 29, 2025

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Mayor and City Council
City of Rainier
Independent Auditor's Report
December 29, 2025

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining financial statements and the individual budget to actual schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and the individual budget to actual schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 2.

Other Reporting Required by Oregon State Regulations

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 29, 2025, on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not provide an opinion on compliance.

SingerLewak LLP

December 29, 2025

By:



Brad Bingenheimer, Partner

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BASIC FINANCIAL STATEMENTS

CITY OF RAINIER
STATEMENT OF NET POSITION
MODIFIED CASH BASIS
June 30, 2025

	Governmental Activities	Business-type Activities	Totals
Assets			
Cash and cash equivalents	\$ 5,569,726	\$ 932,168	\$ 6,501,894
Internal balances, net	243,856	(243,856)	-
 Total assets	 5,813,582	 688,312	 6,501,894
Liabilities			
Accrued payroll liabilities	2,540	-	2,540
 Total liabilities	 2,540	 -	 2,540
Net position			
Restricted for:			
Street	183,896	-	183,896
Watershed management	1,202,981	-	1,202,981
Capital projects	412,575	628,537	1,041,112
Library	72,320	-	72,320
Economic development	543,702	-	543,702
Debt service	552,022	-	552,022
Unrestricted	2,843,546	59,775	2,903,321
 Total net position	 \$ 5,811,042	 \$ 688,312	 \$ 6,499,354

See notes to financial statements

CITY OF RAINIER
STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
		Charges for Services		Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals	
		General government	Public safety	Highways and streets	Public works	Watershed management	Culture and recreation		
Governmental activities:									
General government	\$ 1,576,689	\$ 278,732	\$ 1,000	\$ -	\$ (1,296,957)	\$ -	\$ -	\$ (1,296,957)	
Public safety	1,058,548	-	-	-	(1,058,548)	-	-	(1,058,548)	
Highways and streets	353,327	-	156,975	149,310	(47,042)	-	-	(47,042)	
Public works	220,982	-	-	-	(220,982)	-	-	(220,982)	
Watershed management	108,707	-	-	-	(108,707)	-	-	(108,707)	
Culture and recreation	78,029	-	-	-	(78,029)	-	-	(78,029)	
Total governmental activities	<u>3,396,282</u>	<u>278,732</u>	<u>157,975</u>	<u>149,310</u>	<u>(2,810,265)</u>	<u>-</u>	<u>-</u>	<u>(2,810,265)</u>	
Business-type activities:									
Water	876,091	903,763	-	8,242	-	35,914	35,914		
Sewer	1,125,568	751,372	-	115,309	-	(258,887)	(258,887)		
Total business-type activities	<u>2,001,659</u>	<u>1,655,135</u>	<u>-</u>	<u>123,551</u>	<u>-</u>	<u>(222,973)</u>	<u>(222,973)</u>		
Totals	<u>\$ 5,397,941</u>	<u>\$ 1,933,867</u>	<u>\$ 157,975</u>	<u>\$ 272,861</u>	<u>(2,810,265)</u>	<u>(222,973)</u>	<u>(3,033,238)</u>		
General revenues:									
Taxes levied for:									
General purposes				2,004,424	-	2,004,424			
Other taxes				115,413	-	115,413			
Proceeds from debt issuances				-	368,358	368,358			
Unrestricted investment earnings				289,390	-	289,390			
Miscellaneous				81,131	55,467	136,598			
Transfers (net)				277,192	(277,192)	-	-		
Total general revenues				<u>2,767,550</u>	<u>146,633</u>	<u>2,914,183</u>			
Change in net position				(42,715)	(76,340)	(119,055)			
Net position - beginning				<u>5,853,757</u>	<u>764,652</u>	<u>6,618,409</u>			
Net position - ending	<u>\$ 5,811,042</u>	<u>\$ 688,312</u>	<u>\$ 6,499,354</u>						

See notes to financial statements

CITY OF RAINIER
BALANCE SHEET
GOVERNMENTAL FUNDS
MODIFIED CASH BASIS
June 30, 2025

	General	Timber	Debt Service	Total Nonmajor Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 2,602,230	\$ 1,072,981	\$ 346,891	\$ 1,547,624	\$ 5,569,726
Due from other funds	<u>243,856</u>	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>373,856</u>
Total assets	<u>\$ 2,846,086</u>	<u>\$ 1,202,981</u>	<u>\$ 346,891</u>	<u>\$ 1,547,624</u>	<u>\$ 5,943,582</u>
Liabilities and fund balances					
Liabilities					
Accrued payroll liabilities	\$ 2,540	\$ -	\$ -	\$ -	\$ 2,540
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>130,000</u>
Total liabilities	2,540	-	-	130,000	132,540
Fund balances					
Nonspendable	243,856	-	-	-	243,856
Restricted for:					
Streets	-	-	-	183,896	183,896
Watershed management	-	1,202,981	-	-	1,202,981
Capital projects	-	-	-	412,575	412,575
Library	-	-	-	72,320	72,320
Economic development	-	-	-	543,702	543,702
Debt service	-	-	346,891	205,131	552,022
Unassigned	<u>2,599,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,599,690</u>
Total fund balances	<u>2,843,546</u>	<u>1,202,981</u>	<u>346,891</u>	<u>1,417,624</u>	<u>5,811,042</u>
Total liabilities and fund balances	<u>\$ 2,846,086</u>	<u>\$ 1,202,981</u>	<u>\$ 346,891</u>	<u>\$ 1,547,624</u>	<u>\$ 5,943,582</u>

See notes to financial statements

CITY OF RAINIER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
MODIFIED CASH BASIS
Year Ended June 30, 2025

					Previously a major fund		Total Nonmajor Funds	Total Governmental Funds		
	General	Timber	Debt Service	Transportation Capital Improvement						
Revenues										
Property taxes	\$ 1,264,766	\$ -	\$ 465,021	\$ -	\$ 274,637	\$ 2,004,424				
Fines and fees	78,177	-	-	-	-	78,177				
Intergovernmental	116,413	-	-	-	306,285	422,698				
Licenses and permits	200,555	-	-	-	-	200,555				
Rents and royalties	41,590	-	-	-	-	41,590				
Interest	254,384	-	-	-	35,006	289,390				
Miscellaneous	38,586	-	-	-	955	39,541				
Total revenues	<u>1,994,471</u>	<u>-</u>	<u>465,021</u>	<u>-</u>	<u>616,883</u>	<u>3,076,375</u>				
Expenditures										
Current										
General government	139,796	-	-	-	667	140,463				
Public safety	970,375	-	-	-	-	970,375				
Highways and streets	-	-	-	-	203,130	203,130				
Watershed management	-	108,707	-	-	-	108,707				
Public works	219,782	-	-	-	-	219,782				
Culture and recreation	72,168	-	-	-	5,861	78,029				
Capital outlay	99,846	-	-	-	461,335	561,181				
Debt service	-	-	839,615	-	275,000	1,114,615				
Total expenditures	<u>1,501,967</u>	<u>108,707</u>	<u>839,615</u>	<u>-</u>	<u>945,993</u>	<u>3,396,282</u>				
Excess (deficiency) of revenues over expenditures	<u>492,504</u>	<u>(108,707)</u>	<u>(374,594)</u>	<u>-</u>	<u>(329,110)</u>	<u>(319,907)</u>				
Other financing sources (uses)										
Transfers in	-	-	357,389	-	369,100	726,489				
Transfers out	(399,297)	-	-	-	(50,000)	(449,297)				
Total other financing sources (uses)	<u>(399,297)</u>	<u>-</u>	<u>357,389</u>	<u>-</u>	<u>319,100</u>	<u>277,192</u>				
Net change in fund balances	<u>93,207</u>	<u>(108,707)</u>	<u>(17,205)</u>	<u>-</u>	<u>(10,010)</u>	<u>(42,715)</u>				
Fund balances, beginning of year	2,750,339	1,311,688	364,096	139,810	1,287,824	5,853,757				
Change within financial reporting entity (major to nonmajor fund)	-	-	-	(139,810)	139,810	-				
Fund balances, beginning of year, as restated	<u>2,750,339</u>	<u>1,311,688</u>	<u>364,096</u>	<u>-</u>	<u>1,427,634</u>	<u>5,853,757</u>				
Fund balances at end of year	\$ 2,843,546	\$ 1,202,981	\$ 346,891	\$ -	\$ 1,417,624	\$ 5,811,042				

See notes to financial statements

CITY OF RAINIER
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
MODIFIED CASH BASIS
June 30, 2025

	Business-type Activities		
	Water	Sewer	Total Enterprise Funds
Assets			
Cash and cash equivalents	\$ 551,971	\$ 380,197	\$ 932,168
Total assets	551,971	380,197	932,168
Liabilities			
Current liabilities			
Due to other funds	-	243,856	243,856
Total liabilities	-	243,856	243,856
Net position			
Restricted for:			
Capital projects	248,340	380,197	628,537
Unrestricted	303,631	(243,856)	59,775
Total net position	\$ 551,971	\$ 136,341	\$ 688,312

CITY OF RAINIER
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
MODIFIED CASH BASIS
Year Ended June 30, 2025

	Business-type Activities		
			Totals
	Water	Sewer	Enterprise Funds
Operating revenues			
Charges for services	\$ 903,763	\$ 751,372	\$ 1,655,135
Total operating revenues	<u>903,763</u>	<u>751,372</u>	<u>1,655,135</u>
Operating expenses			
Personnel services	472,474	456,910	929,384
Materials and services	332,544	352,256	684,800
Capital outlay	<u>71,073</u>	<u>316,402</u>	<u>387,475</u>
Total operating expenses	<u>876,091</u>	<u>1,125,568</u>	<u>2,001,659</u>
Operating income	<u>27,672</u>	<u>(374,196)</u>	<u>(346,524)</u>
Nonoperating revenues (expenses)			
Grants	8,242	115,309	123,551
Debt proceeds	-	368,358	368,358
Miscellaneous	<u>18,985</u>	<u>36,482</u>	<u>55,467</u>
Total nonoperating (expenses)	<u>27,227</u>	<u>520,149</u>	<u>547,376</u>
Income before capital contributions	54,899	145,953	200,852
Transfers out	<u>(69,336)</u>	<u>(207,856)</u>	<u>(277,192)</u>
Change in net position	(14,437)	(61,903)	(76,340)
Net position - beginning	<u>566,408</u>	<u>198,244</u>	<u>764,652</u>
Net position - ending	<u>\$ 551,971</u>	<u>\$ 136,341</u>	<u>\$ 688,312</u>

See notes to financial statements

CITY OF RAINIER
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
MODIFIED CASH BASIS
Year Ended June 30, 2025

	Business-type Activities			Total Enterprise Funds
	Water	Sewer		
Cash flows from operating activities				
Receipts from customers	\$ 903,763	\$ 751,372	\$ 1,655,135	
Payments to suppliers	(332,544)	(352,256)	(684,800)	
Payments to employees	<u>(472,474)</u>	<u>(456,910)</u>	<u>(929,384)</u>	
Net cash provided by (used in) operating activities	<u>98,745</u>	<u>(57,794)</u>	<u>40,951</u>	
Cash flows from noncapital financing activities				
Loans from other funds	-	243,856	243,856	
Transfers to other funds	<u>(69,336)</u>	<u>(207,856)</u>	<u>(277,192)</u>	
Net cash used in noncapital financing activities	<u>(69,336)</u>	<u>36,000</u>	<u>(33,336)</u>	
Cash flows from capital and related financing activities				
Grants	8,242	115,309	123,551	
Proceeds from debt issuance	-	368,358	368,358	
Acquisition of capital assets	<u>(71,073)</u>	<u>(316,402)</u>	<u>(387,475)</u>	
Other	<u>18,985</u>	<u>36,482</u>	<u>55,467</u>	
Net cash used in capital and related financing activities	<u>(43,846)</u>	<u>203,747</u>	<u>159,901</u>	
Net decrease in cash and cash equivalents	<u>(14,437)</u>	<u>181,953</u>	<u>167,516</u>	
Cash and cash equivalents - beginning of year	<u>566,408</u>	<u>198,244</u>	<u>764,652</u>	
Cash and cash equivalents - end of year	<u>\$ 551,971</u>	<u>\$ 380,197</u>	<u>\$ 932,168</u>	
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ 27,672	\$ (374,196)	\$ (346,524)	
Adjustments to reconcile operating income (loss) to net cash provided by operating activities	<u>71,073</u>	<u>316,402</u>	<u>387,475</u>	
Net cash provided by (used in) operating activities	<u>\$ 98,745</u>	<u>\$ (57,794)</u>	<u>\$ 40,951</u>	

See notes to financial statements

CITY OF RAINIER

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – FINANCIAL REPORTING ENTITY

The City of Rainier (the “City”) was incorporated under the general laws of the State of Oregon. The City is governed by the Mayor and seven Council Members who are elected to office by voters within the City. The City Council exercises supervisory responsibilities over City operations, but day-to-day management operations are the responsibility of the City Administrator, who reports to the Mayor and City Council. Police protection, water and sewer services, street maintenance, library, parks, land use planning, and building inspection services are provided for all its citizens.

The accompanying financial statements present all activities, funds, and component units for which the City is considered financially accountable. The criteria used in making this determination includes appointment of a voting majority, imposition of will, financial benefit or burden on the primary government, and fiscal dependency on the primary government. Based upon evaluation of these criteria, the City is a primary government with one blended component unit – Rainier Economic Development Council.

Blended Component Unit

The Rainier Economic Development Council (REDCO) was formed in April 1993 under the provisions of Oregon Revised Statutes (ORS), Chapter 457, to assist in the redevelopment of blighted and deteriorated areas within the City’s designated urban renewal area, mainly the Rainier Waterfront. As provided by ORS 457, The City Council of the City of Rainier is designated as the governing body of the Council. The Council is reported as a special revenue fund of the City as a blended component unit. Complete financial statements of the Council can be obtained from the City’s Finance Department.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation - government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, and other nonexchange transactions are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The government-wide financial statements are reported on a modified cash basis of accounting. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of presentation - government-wide financial statements (continued)

Only cash and cash equivalents and items that involve the receipt or disbursement of cash or cash equivalents during the period are recognized, except for the following modifications:

Interfund receivables and payables that arise from transactions and events involving cash or cash equivalents are recognized;

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit, marketable investments, and receivables resulting from loans) that arise from transactions and events involving cash or cash equivalents are recognized; and

Liabilities for cash or cash equivalents held on behalf of others, held in escrow, or received in advance of being earned or meeting eligibility requirements are recognized.

As a result of the use of this modified cash basis of accounting, certain transactions are not presented in the financial statements. For example, accounts receivable for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets such as property, equipment, and infrastructure are not presented, as well as long-term liabilities such as debt and compensated absences.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Basis of presentation – fund financial statements

The fund financial statements provide information about the government's funds. Separate statements for each fund are presented. The emphasis of fund financial statements is on major funds, each displayed in a separate column. The fund financial statements are presented on the modified cash basis of accounting.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of presentation – fund financial statements (continued)

The City reports the following major governmental funds:

General - accounts for all financial resources of the City, except those required to be accounted for in another fund. Principal sources of revenue are property taxes, franchise fees, fines, and state shared revenues. Expenditures are primarily for general government operations, the library, and for public safety.

Timber – accounts for expenditures related to maintaining the biological watershed. The principal source of revenue consists of the sale of timber.

Debt Service – accounts for payment of principal and interest on the Water Improvement Bonds and notes payable debt. Principal revenue sources are transfers from other funds.

The City reports the following major proprietary funds:

Water – accounts for the operation of the City's water system. The operations are predominantly self-supporting through user charges.

Sewer – accounts for the operation of the City's sewer system. The operations are predominantly self-supporting through user charges.

The City also includes the following fund types as nonmajor funds:

Special revenue – account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make expenditures.

Capital projects – accounts for expenditures on major construction projects or equipment acquisition. The principal sources of revenues are transfers from other funds.

Debt service – account for the resources accumulated and payments made for principal and interest on long-term debt of the City.

During the course of operations, the City has activity between funds for various purposes involving cash or cash equivalents. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget policies and budgetary control

Generally, Oregon Local Budget Law requires adoption of annual budgets for all funds except custodial funds. The budgetary basis used for all budgets is the modified cash basis of accounting. All annual appropriations lapse at fiscal year-end.

The City begins its budgeting process by appointing budget committee members early in the fiscal year. Budget recommendations are developed through late winter by City staff, with the budget committee meeting and approving the budget in early spring. Public notices of the budget hearing are generally published by early spring, and the City adopts the budget, makes appropriations, and declares the tax levy no later than June 30. Expenditure appropriations may not be legally over-expended, except in the case of grant receipts and bond sale proceeds which could not be reasonably estimated at the time the budget was adopted.

The resolution authorizing appropriations for each fund sets the level at which expenditures cannot legally exceed appropriations. The City established the levels of budgetary control at the department and program level, along with debt service, transfers, and contingencies when activity could be identified as such in most funds. Capital improvement funds and the Library Trust fund appropriate by object.

Budget amounts shown in the financial statements may be revised since the original budget amounts were adopted. The city council must authorize all appropriation transfers and supplementary budgetary appropriations.

Cash and Cash Equivalents

For purposes of reporting cash flows, cash and cash equivalents include cash on hand, checking, savings, and money market accounts, balances in the Local Government Investment Pool and highly liquid debt instruments purchased with a maturity of three months or less.

Net Position

Government-wide and proprietary fund statements

On the statement of net position, equity is classified as net position and displayed in two components:

Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net position that does not meet the definition of “restricted.”

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position (continued)

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance

Governmental fund balance

Governmental fund balance is reported within one of the fund balance categories listed below:

Non-spendable — Amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted — Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed — Fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. city council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned — Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The city council has granted authority to assign fund balance amounts. Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The city council has by resolution authorized the City Manager to assign fund balance. The city council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, the constraints upon resources resulting from assignments are more easily removed or modified.

Unassigned — The residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Additionally, other funds may report negative unassigned fund balance in certain circumstances.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted resources in governmental fund financial statements

Sometimes, the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

Revenues and expenditures/expenses

Program revenues

Amounts reported as program revenues include 1) charges to customers or applicants who use, or directly benefit from services or privileges provided by a given function or segment (e.g., licenses and permits), and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All other taxes and fees, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds operating and nonoperating revenues and expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the public works funds are water and sewer charges to customers for services. Operating expenses for the enterprise fund include personal services, materials and services, and capital outlay expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Property taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collections to entities levying taxes. Real and personal property taxes are levied upon all taxable property and become a lien against the property as of July 1 of each year. Property taxes are payable in three installments following the lien date on November 15, February 15, and May 15 each year.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 3 – CASH AND CASH EQUIVALENTS

The City's cash and cash equivalents at June 30, 2025 are as follows:

Deposits with financial institutions	\$ 204,327
State of Oregon Local Government Investment Pool	<u>6,297,567</u>
 Total cash and cash equivalents	 <u>\$ 6,501,894</u>

The City maintains a pool of cash and cash equivalents that are available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as cash and cash equivalents. Interest earned on pooled cash and cash equivalents is allocated to participating funds based upon their combined cash and cash equivalents balances.

Deposits with Financial Institutions

Custodial Credit Risk – Deposits with Financial Institutions: This is the risk that in the event of a bank failure, the City's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the City's deposits with financial institutions up to \$250,000 each for the aggregate of all non-interest-bearing accounts and the aggregate of all interest-bearing accounts at each financial institution.

Deposits in excess of FDIC coverage with financial institutions participating in the Oregon Public Funds Collateralization Program are collateralized under the Public Funds Collateralization Program (PFCP) of the Oregon State Treasurer. The PFCP is a shared liability structure for participating financial institutions and is considered additional depository insurance as defined in GASB 40. Participating financial institutions are required to pledge securities, held by the Federal Home Loan Bank of Seattle in the name of the financial institution, with a value equal to at least 10%, with limited exceptions that may require up to 110%, of the amount of deposits of Oregon municipal corporations in excess of FDIC depository insurance. In the event of a failure of a participating financial institution the collective amount of all pledged securities under the PFCP are available to return the City's deposits. As of June 30, 2025, none of the City's deposits with financial institutions were exposed to custodial credit risk.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 3 – CASH AND CASH EQUIVALENTS (Continued)

State of Oregon Local Government Investment Pool

Balances in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value. Fair value is determined at the quoted market price, if available; otherwise, the fair value is estimated based on the amount at which the investment could be exchanged in a current transaction between willing parties, other than a forced liquidation sale.

The Oregon State Treasury administers the LGIP. The LGIP is an unrated, open-ended, no-load, diversified portfolio offered to any agency, political subdivision or public corporation of the state who by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the State's short-term funds. To provide regulatory oversight, the Oregon Legislature established the Oregon Short-Term Fund Board and LGIP investments are approved by the Oregon Investment Council. The fair value of the City's position in the LGIP is the same as the value of the pool shares.

Credit risk: Oregon statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the state treasurer's investment pool.

Concentration of Credit Risk: The City does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100% of the City's investments are in the LGIP.

Interest Rate Risk: The City does not have a formal policy that limits investment maturities as a means of managing its exposure to fair-value losses arising from increases in interest rates.

Custodial Credit Risk – Investments: This is the risk that, in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City does not have a policy which limits the amount of investments that can be held by counterparties.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 4 – LONG-TERM OBLIGATIONS

As a result of using the modified cash basis of accounting, long-term obligations are not reported as liabilities in the basic financial statements but are disclosed below.

Changes in long-term obligations for the year ended June 30, 2025:

	Outstanding July 1, 2024	Additions	Reductions	Outstanding June 30, 2025	Balances Due Within One Year
<i>Governmental Activities</i>					
Notes from direct borrowings and direct placements					
United States Gypsum Corporation	\$ 1,404,544	\$ -	\$ 232,864	\$ 1,171,680	\$ 239,850
Oregon Business Development Note Payable B18002	<u>628,760</u>	<u>-</u>	<u>30,294</u>	<u>598,466</u>	<u>35,726</u>
Total governmental activities	<u>\$ 2,033,304</u>	<u>\$ -</u>	<u>\$ 263,158</u>	<u>\$ 1,770,146</u>	<u>\$ 275,576</u>
<i>Business-type Activities</i>					
Notes from direct borrowings and direct placements					
Oregon Business Development Note Payable L00007	185,336	-	58,216	127,120	61,709
Oregon Business Development Note Payable L18007	248,091	-	9,489	238,602	9,827
Department of Environment Quality R75262	931,903	-	158,759	773,144	163,348
Department of Environment Quality R75263	2,379,004	-	405,283	1,973,721	416,999
Department of Environment Quality R75264	376,136	-	11,142	364,994	11,310
Department of Environment Quality R75265	<u>-</u>	<u>368,358</u>	<u>100,000</u>	<u>268,358</u>	<u>-</u>
Total business-type activities	<u>\$ 4,120,470</u>	<u>\$ 368,358</u>	<u>\$ 742,889</u>	<u>\$ 3,745,939</u>	<u>\$ 663,193</u>

Governmental activities long-term debt obligations

United States Gypsum Corporation Note Payable - In 1999-2000, a promissory note was executed for a principal amount not to exceed \$3,410,000 between the Rainier Economic Development Council and United States Gypsum Corporation (USGC), which called for semi-annual payments beginning December 1, 2006, including interest at 6.00%.

During fiscal year 2008-09, litigation was entered into against USGC regarding the interpretation of the note's payment terms. A settlement of \$4,750,000 was reached in fiscal year 2011-12 which called for an immediate payment of \$1,000,000, and annual payments of \$275,000 including interest at 15.4%.

Oregon Business Development Department (OBDD) Note Payable B18002 – In 2018, the City entered into a note payable with OBDD for \$896,012, which calls for annual payments between \$47,442 and \$63,296, including interest between 2.44% and 3.52%. The loan matures in 2037.

Business-type activities long-term debt obligations

Oregon Business Development Department Note Payable L00007 – In 2001, the City entered into a loan agreement to borrow \$886,347 for the United States Gypsum Company project. The agreement calls for annual payments of \$69,336, including interest at 6.00%.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 4 – LONG-TERM OBLIGATIONS (Continued)

Business-type activities long-term debt obligations (continued)

Oregon Business Development Department (OBDD) Note Payable L18007 – In 2019, the City entered into a note payable with OBDD for \$300,000 for the “A” Street Plaza project, maturing in 2042. The agreement calls for annual payments of \$18,321, including interest at 3.56%.

Department of Environmental Quality (DEQ) R75262 – In 2010, the City entered into a note payable with DEQ for \$2,738,759, which calls for semi-annual payments of \$92,187, including interest at 2.87%. This loan includes a reserve requirement of \$93,384, and matures in 2029.

Department of Environmental Quality (DEQ) R75263 – In 2010, the City entered into a note payable with DEQ for \$6,991,451, which calls for semi-annual payments of \$235,337 including interest payments at 2.87%. The loan matures in 2029.

Department of Environmental Quality (DEQ) R75264 – In 2022, the City entered into a note payable with DEQ for \$795,853, which calls for semi-annual payments of \$8,371, including interest at 2.87%, which includes a reserve requirement of \$8,232. The loan matures in 2051.

Department of Environmental Quality (DEQ) R75265 – In May 2024, the City entered into a note payable with DEQ for \$368,358, of which \$100,000 was forgiven during 2025. The note calls for semi-annual payments of \$30,530, including interest at 0.95%, This loan includes a reserve requirement of \$27,835. The loan matures in 2031.

Future maturities of obligations

As of June 30, 2025, the future maturities of long-term obligations are as follows:

Governmental activities			Business-type activities		
Year ending June 30,	Principal	Interest	Year ending June 30,	Principal	Interest
2025	\$ 275,576	\$ 65,471	2025	\$ 663,193	\$ 96,254
2026	283,057	56,490	2026	713,444	80,110
2027	290,768	47,278	2027	695,502	55,669
2028	303,718	37,828	2028	714,374	36,797
2029	210,198	27,884	2029	406,233	17,391
2030-34	240,377	80,854	2030-34	186,271	50,106
2035-39	166,452	17,738	2035-39	142,524	32,789
2040-44	-	-	2040-44	121,064	14,141
2045-49	-	-	2045-49	78,574	5,136
2050-52	-	-	2050-52	24,760	372
Total	\$ 1,770,146	\$ 333,543	Total	\$ 3,745,939	\$ 388,765

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 5 – DEFINED BENEFIT PENSION PLAN

Plan Description

Employees of the City are provided with pensions through the Oregon Public Employees Retirement Systems (OPERS).

The OPERS consists of a single cost-sharing multiple employer defined benefit pension plan. The Oregon Legislature has delegated the authority to the Public Employees Retirement Board to administer and manage the system.

OPERS produces an independently audited Annual Comprehensive Financial Report which includes detailed information about the pension plan's fiduciary net position. The report can be found at: <https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>

Description of benefit terms

All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A.

PERS Pension (Chapter 238) (Tier 1/Tier 2 retirement benefit)

The Tier 1/Tier 2 Retirement Benefit Plan is closed to new members hired on or after August 29, 2003.

Pension benefits: The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (1.67% for general service employees and 2% for police and fire employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

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

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)

Death benefits: Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by an OPERS employer at the time of death,
- the member died within 120 days after termination of OPERS-covered employment,
- the member died as a result of injury sustained while employed in an OPERS-covered job, or
- the member was on an official leave of absence from an OPERS-covered job at the time of death.

Disability benefits: A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including OPERS judge members) for disability benefits regardless of the length of OPERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 for general service members and age 55 for police and fire members when determining the monthly benefit.

Benefit changes after retirement: Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes.

Oregon Public Service Retirement Plan (Chapter 238A) (OPSRP)

The OPSRP pension program provides benefits to members hired on or after August 29, 2003.

Pension benefits: This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

- General service: 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.
- Police and fire: 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 60, or age 53 with 25 years of retirement credit.

A member of the OPSRP pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)

Pension benefits (Continued)

Death benefits: Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50% of the pension that would otherwise have been paid to the deceased member.

Disability benefits: A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45% of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit changes after retirement: Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes.

Contributions and funding policy:

OPERS funding policy provides for periodic member and employer contributions at actuarial determined rates, subject to limits set in statute. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The December 31, 2021 valuation presented the employer contribution rates effective from July 1, 2023 through June 30, 2025 that were adopted by the PERS Board on September 30, 2022.

Tier 1/Tier 2 employer contribution rates are 24.11%. OPSRP employer contribution rates are 18.25% for general service employees. Police and fire employee rates are 23.04%. Employer contributions for the year ended June 30, 2025 were \$209,302.

The contribution rates (Tier 1/ Tier 2 and OPSRP) were developed based on an actuarial valuation as of December 31, 2021 using the following methods and assumptions:

Actuarial methods and assumptions used in developing contribution rates

Experience study report	2020, published July 20, 2021
Actuarial cost method	Entry age normal
Inflation rate	2.4%
Long-term expected rate of return	6.9%
Discount rate	6.9%
Projected salary increases	3.4%
Cost of living adjustments (COLA)	Blend of 2% COLA and graded COLA (1.25%/.015%) in accordance with Moro decision; blend based on service
Mortality	

Healthy retirees and beneficiaries:

Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and setbacks as described in the valuation.

CITY OF RAINIER

NOTES TO FINANCIAL STATEMENTS

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial methods and assumptions used in developing contribution rates (continued)

Active members:

Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Disabled retirees:

Pub-2010 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2022 Experience Study which reviewed experience for the four-year period ending on December 31, 2022.

NOTE 6 – DEFINED CONTRIBUTION PLAN

Plan description

Individual account program (IAP) - Participants in OPERS defined benefit pension plan also participate in the defined contribution plan.

Pension benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – DEFINED CONTRIBUTION PLAN (Continued)

Death benefits

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

Contributions

Starting July 1, 2020, Senate Bill 1049 required a portion of member contributions to their IAP accounts to be redirected to the Defined Benefit Pension Plan. If the member earns more than \$2,500 per month (increased to \$3,750 per month on January 1, 2022) 0.75 percent (if OPSRP member) or 2.5 percent (if Tier One/Tier Two member) of the member's contributions that were previously contributed to the member's IAP now fund the new Employee Pension Stability Accounts (EPSA). The EPSA accounts will be used to fund the cost of future pension benefits without changing those benefits, which means reduced contributions to the member's IAP account. Members may elect to make voluntary IAP contributions equal to the amount redirected.

The City makes the employee contributions of 6% of covered payroll to the IAP. Contributions for the year ended June 30, 2025 were \$60,972.

Recordkeeping

PERS contracts with VOYA Financial to maintain IAP participant records.

NOTE 7 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS PLAN

Single Employer Plan

As required by ORS 243.303(2) all retirees are allowed to continue coverage (at the retirees' expense) under the group health insurance plan, until age 65 as an other postemployment benefit. The difference between the premium actually paid by retirees under the group insurance plan and the premium that they would pay if they were not included in the plan is considered to be an implicit subsidy.

NOTE 8 – DEFERRED COMPENSATION PLAN

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

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 9 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. City County Insurance Services (CIS) is a public entity risk pool currently operating as a common risk management and insurance program for approximately 265 municipal corporations and associated entities in the State of Oregon. CIS is self-sustaining through member premiums and reinsurance through commercial companies for claims in excess of \$500,000 for each insured event.

The City continues to carry commercial insurance for other risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 10 – INTERFUND TRANSFERS AND INTERFUND LOANS

The composition of interfund transfers for the year ended June 30, 2025, is as follows:

Transfers out:	Governmental funds			Nonmajor governmental	Total
	Debt Service		governmental		
<u>Governmental funds</u>					
General	\$ 80,197		\$ 319,100	\$ 399,297	
Nonmajor governmental		-	50,000		50,000
<u>Enterprise funds</u>					
Water		69,336		-	69,336
Sewer		207,856		-	207,856
	<u>\$ 357,389</u>		<u>\$ 369,100</u>	<u>\$ 726,489</u>	

The primary purposes of significant transfers include the following:

- The General fund transferred \$119,100 to the Street fund for operations.
- \$200,000 was transferred from the General fund to the Special Projects fund for capital projects.
- The Water, Sewer, and General funds transferred monies to the Debt Service fund for budgeted payments on long-term obligations.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 10 – INTERFUND TRANSFERS AND INTERFUND LOANS (Continued)

At June 30, 2025, due from/to other funds are as follows:

Due from other funds	Due to other funds		
	Governmental funds		Enterprise funds
	Nonmajor governmental	Sewer	Totals
General	\$ -	\$ 243,856	\$ 243,856
Timber	130,000	-	130,000
	\$ 130,000	\$ 243,856	\$ 373,856

The City entered into an interfund loan between the Timber fund and the Special Project fund for \$130,000. The loan terms include annual payments of \$13,000 with zero percent interest, commencing July 1, 2025 through July 1, 2034. The outstanding amount of advances at June 30, 2025 is \$130,000.

The City also entered into an interfund loan between the General fund and the Sewer fund for \$150,000. The loan is due in full on July 1, 2025. Additionally, the General fund issued a short term advance of \$93,856 to the Sewer fund to cover deficit cash balances. No payments on these loans have been made subsequent to year end.

NOTE 11 – RESTRICTED NET POSITION

As of June 30, 2025, the amount of net position restricted by enabling legislation is as follows:

Business-type activities

Sewer Capital Improvement – amounts received for system development charges (SDC) are restricted for capital improvements which expand the capacity of the system for which the charge was made as required by the city ordinance imposing the SDC.

\$ 380,197

Water Capital Improvement – amounts received for system development charges (SDC) are restricted for capital improvements which expand the capacity of the system for which the charge was made as required by the city ordinance imposing the SDC.

248,340

NOTE 12 – DEFICIT FUND BALANCE/NET POSITION

At June 30, 2025, the City reports a deficit fund balance/net position in the Sewer fund of \$93,856.

CITY OF RAINIER
NOTES TO FINANCIAL STATEMENTS

NOTE 13 – CHANGE IN REPORTING ENTITY

The City accounted for the changes in reporting entity in the beginning balances of fund balances as follows:

	Reporting Units Affected by	
	<u>Adjustment to Beginning Balances</u>	
	Governmental Funds	
	Transportation	
	Capital	Total Nonmajor
	Improvement	Funds
Fund balances - beginning of year, as previously reported	\$ 139,810	\$ 1,287,824
Change in reporting entity:		
Major to nonmajor fund	<u>(139,810)</u>	<u>139,810</u>
Fund balances - beginning of year, as restated	<u>\$ -</u>	<u>\$ 1,427,634</u>

**COMBINING FINANCIAL STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

CITY OF RAINIER
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Actual					
	Biennium Budget					
	Original	Final	FY 2023-24	FY 2024-25	Biennium Total	Variance
Revenues						
Property taxes	\$ 2,570,300	\$ 2,570,300	\$ 1,300,015	\$ 1,264,766	\$ 2,564,781	\$ (5,519)
Licenses and permits	461,000	461,100	198,503	200,555	399,058	(62,042)
Fines and fees	70,000	70,000	55,711	78,177	133,888	63,888
Intergovernmental	269,850	269,850	151,967	116,413	268,380	(1,470)
Rents and royalties	120,000	120,000	43,179	41,590	84,769	(35,231)
Interest	160,000	480,000	290,751	254,384	545,135	65,135
Miscellaneous	34,900	79,900	56,341	38,586	94,927	15,027
Total revenues	3,686,050	4,051,150	2,096,467	1,994,471	4,090,938	39,788
Expenditures						
Current						
General government	199,845	199,845	102,596	81,786	184,382	15,463
City building maintenance	35,000	35,000	14,381	11,962	26,343	8,657
Land use and development	67,351	67,351	31,585	22,535	54,120	13,231
Library	156,422	156,422	70,550	72,168	142,718	13,704
Attorney	20,000	20,000	8,951	6,495	15,446	4,554
Finance and administration	121,924	121,924	46,615	61,988	108,603	13,321
Municipal court	138,790	143,790	63,958	79,047	143,005	785
Public properties	324,823	349,823	133,983	186,485	320,468	29,355
Police department	2,071,604	2,116,604	835,584	979,501	1,815,085	301,519
Contingency	600,000	491,800	-	-	-	491,800
Total expenditures	3,735,759	3,702,559	1,308,203	1,501,967	2,810,170	892,389
Excess (deficiency) of revenues over expenditures	(49,709)	348,591	788,264	492,504	1,280,768	932,177
Other financing sources (uses)						
Transfers out	(561,500)	(949,700)	(400,403)	(549,297)	(949,700)	-
Total other financing sources (uses)	(561,500)	(949,700)	(400,403)	(549,297)	(949,700)	-
Net change in fund balance	(611,209)	(601,109)	387,861	(56,793)	331,068	932,177
Fund balance at beginning of year, as previously reported	2,213,304	2,213,304	2,340,455	2,750,339	2,340,455	127,151
Error correction	-	-	22,023	-	22,023	22,023
Fund balance at beginning of year, as restated	2,213,304	2,213,304	2,362,478	2,750,339	2,362,478	149,174
Fund balance at end of year	\$ 1,602,095	\$ 1,612,195	\$ 2,750,339	\$ 2,693,546	\$ 2,693,546	\$ 1,081,351
Reconciliation to the balance sheet						
Interfund loans				150,000		
Fund balance at end of year				\$ 2,843,546		

CITY OF RAINIER
TIMBER FUND - SPECIAL REVENUE (MAJOR FUND)
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Actual					
	Biennium Budget					
	Original	Final	FY 2023-24	FY 2024-25	Biennium Total	Variance
Revenues						
Intergovernmental	\$ 400,000	\$ 600,000	\$ -	\$ -	\$ -	\$ (600,000)
Miscellaneous	-	-	484	-	484	484
Total revenues	400,000	600,000	484	-	484	(599,516)
Expenditures						
Timber operations	209,745	488,745	318,690	108,707	427,397	61,348
Contingency	36,000	88,142	-	-	-	88,142
Total expenditures	245,745	576,887	318,690	108,707	427,397	149,490
Excess (deficiency) of revenues over expenditures	154,255	23,113	(318,206)	(108,707)	(426,913)	(450,026)
Other financing sources (uses)						
Transfers out	-	(130,000)	-	(130,000)	(130,000)	-
Total other financing sources (uses)	-	(130,000)	-	(130,000)	(130,000)	-
Net change in fund balance	154,255	(106,887)	(318,206)	(238,707)	(556,913)	(450,026)
Fund balance at beginning of year	1,628,008	1,628,008	1,629,894	1,311,688	1,629,894	1,886
Fund balance at end of year	\$ 1,782,263	\$ 1,521,121	\$ 1,311,688	\$ 1,072,981	\$ 1,072,981	\$ (448,140)
Reconciliation to the balance sheet						
Interfund loans					130,000	
Fund balance at end of year					\$ 1,202,981	

CITY OF RAINIER
DEBT SERVICE FUND (MAJOR FUND)
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Biennium Budget	Actual			Biennium Total	Variance
		FY 2023-24	FY 2024-25			
Revenues						
Property taxes	\$ 967,200	\$ 484,539	\$ 465,021	\$ 949,560	\$ (17,640)	
Total revenues	967,200	484,539	465,021	949,560	(17,640)	
Expenditures						
Debt service	1,683,900	843,661	839,615	1,683,276	624	
Total expenditures	1,683,900	843,661	839,615	1,683,276	624	
Excess (deficiency) of revenues over expenditures	(716,700)	(359,122)	(374,594)	(733,716)	(17,016)	
Other financing sources (uses)						
Transfers in	716,700	359,122	357,389	716,511	(189)	
Total other financing sources (uses)	716,700	359,122	357,389	716,511	(189)	
Net change in fund balance	-	-	(17,205)	(17,205)	(17,205)	
Fund balance at beginning of year	364,096	364,096	364,096	364,096	-	
Fund balance at end of year	\$ 364,096	\$ 364,096	\$ 346,891	\$ 346,891	\$ (17,205)	

CITY OF RAINIER
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
MODIFIED CASH BASIS
June 30, 2025

	Special Revenue			Capital Projects			Debt Service	
	Street	Library Trust	Rainier Economic	Transportation	Special Project	REDCO Debt	Service	Total
			Development	Capital				
Assets								
Cash and cash equivalents	\$ 183,896	\$ 72,320	\$ 543,702	\$ 188,923	\$ 353,652	\$ 205,131		\$ 1,547,624
Total assets	\$ 183,896	\$ 72,320	\$ 543,702	\$ 188,923	\$ 353,652	\$ 205,131		\$ 1,547,624
Liabilities and fund balances								
Liabilities								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ -		\$ 130,000
Fund balances								
Restricted								
Streets	183,896	-	-	-	-	-		183,896
Library	-	72,320	-	-	-	-		72,320
Economic development	-	-	543,702	-	-	-		543,702
Capital projects	-	-	-	188,923	223,652	-		412,575
Debt service	-	-	-	-	-	205,131		205,131
Total fund balances	183,896	72,320	543,702	188,923	223,652	205,131		1,417,624
Total fund balances	\$ 183,896	\$ 72,320	\$ 543,702	\$ 188,923	\$ 223,652	\$ 205,131		\$ 1,417,624

CITY OF RAINIER
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
MODIFIED CASH BASIS
Year Ended June 30, 2025

	Special Revenue			Capital Projects		Debt Service	
	Street	Library Trust	Rainier Economic Development Council	Transportation Capital Improvement (previously a major fund)		REDCO Debt Service	Total
				Special Project			
Revenues							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,637	\$ 274,637
Intergovernmental	156,975	-	-	149,310	-	-	306,285
Interest	-	625	34,381	-	-	-	35,006
Miscellaneous	915	-	40	-	-	-	955
Total revenues	<u>157,890</u>	<u>625</u>	<u>34,421</u>	<u>149,310</u>	<u>-</u>	<u>274,637</u>	<u>616,883</u>
Expenditures							
Current							
General government	-	-	667	-	-	-	667
Highways and streets	203,130	-	-	-	-	-	203,130
Culture and recreation	-	5,861	-	-	-	-	5,861
Capital outlay	-	-	-	150,197	311,138	-	461,335
Debt service	-	-	-	-	-	275,000	275,000
Total expenditures	<u>203,130</u>	<u>5,861</u>	<u>667</u>	<u>150,197</u>	<u>311,138</u>	<u>275,000</u>	<u>945,993</u>
Excess of revenues over expenditures	<u>(45,240)</u>	<u>(5,236)</u>	<u>33,754</u>	<u>(887)</u>	<u>(311,138)</u>	<u>(363)</u>	<u>(329,110)</u>
Other financing sources (uses)							
Transfers in	119,100	-	-	50,000	200,000	-	369,100
Transfers out	(50,000)	-	-	-	-	-	(50,000)
Total other financing sources (uses)	<u>69,100</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>200,000</u>	<u>-</u>	<u>319,100</u>
Net change in fund balances	<u>23,860</u>	<u>(5,236)</u>	<u>33,754</u>	<u>49,113</u>	<u>(111,138)</u>	<u>(363)</u>	<u>(10,010)</u>
Fund balances, beginning of year as previously reported	160,036	77,556	509,948	-	334,790	205,494	1,287,824
Change within financial reporting entity (major to nonmajor fund)	-	-	-	139,810	-	-	139,810
Fund balances, beginning of year, as restated	<u>160,036</u>	<u>77,556</u>	<u>509,948</u>	<u>139,810</u>	<u>334,790</u>	<u>205,494</u>	<u>1,427,634</u>
Fund balances at end of year	<u>\$ 183,896</u>	<u>\$ 72,320</u>	<u>\$ 543,702</u>	<u>\$ 188,923</u>	<u>\$ 223,652</u>	<u>\$ 205,131</u>	<u>\$ 1,417,624</u>

CITY OF RAINIER
STREET - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Biennium Budget	Actual			Biennium Total	Variance
		FY 2023-24	FY 2024-25			
Revenues						
Intergovernmental	\$ 280,000	\$ 150,997	\$ 156,975	\$ 307,972	\$ 27,972	
Miscellaneous	100	4,464	915	5,379	5,279	
Total revenues	<u>280,100</u>	<u>155,461</u>	<u>157,890</u>	<u>313,351</u>		<u>33,251</u>
Expenditures						
Street operations	418,936	192,403	203,130	395,533	23,403	
Contingency	70,000	-	-	-	70,000	
Total expenditures	<u>488,936</u>	<u>192,403</u>	<u>203,130</u>	<u>395,533</u>		<u>93,403</u>
Excess (deficiency) of revenues over expenditures	<u>(208,836)</u>	<u>(36,942)</u>	<u>(45,240)</u>	<u>(82,182)</u>		<u>126,654</u>
Other financing sources (uses)						
Transfers in	238,200	119,100	119,100	238,200	-	
Transfers out	(100,000)	-	(50,000)	(50,000)	50,000	
Total other financing sources (uses)	<u>138,200</u>	<u>119,100</u>	<u>69,100</u>	<u>188,200</u>		<u>50,000</u>
Net change in fund balance	<u>(70,636)</u>	<u>82,158</u>	<u>23,860</u>	<u>106,018</u>		<u>176,654</u>
Fund balance at beginning of year	<u>80,585</u>	<u>77,878</u>	<u>160,036</u>	<u>77,878</u>		<u>(2,707)</u>
Fund balance at end of year	\$ 9,949	\$ 160,036	\$ 183,896	\$ 183,896		\$ 173,947

CITY OF RAINIER
LIBRARY TRUST - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Biennium Budget	Actual			Biennium Total	Variance
		FY 2023-24	FY 2024-25			
Revenues						
Interest	\$ 1,240	\$ 625	\$ 625	\$ 1,250	\$ 10	
Total revenues	1,240	625	625	1,250	10	
Expenditures						
Materials and services	15,000	5,206	5,861	11,067	3,933	
Total expenditures	15,000	5,206	5,861	11,067	3,933	
Net change in fund balance	(13,760)	(4,581)	(5,236)	(9,817)	3,943	
Fund balance at beginning of year	13,760	82,137	77,556	82,137	68,377	
Fund balance at end of year	\$ -	\$ 77,556	\$ 72,320	\$ 72,320	\$ 72,320	

CITY OF RAINIER
RAINIER ECONOMIC DEVELOPMENT COUNCIL - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Actual				
	Biennium Budget	FY 2023-24	FY 2024-25	Biennium Total	Variance
Revenues					
Interest	\$ 23,000	\$ 32,957	\$ 34,381	\$ 67,338	\$ 44,338
Miscellaneous	- 30	40	70	70	70
Total revenues	<u>23,000</u>	<u>32,987</u>	<u>34,421</u>	<u>67,408</u>	<u>44,408</u>
Expenditures					
Operations	15,000	10,401	667	11,068	3,932
Contingency	5,900	-	-	-	5,900
Total expenditures	<u>20,900</u>	<u>10,401</u>	<u>667</u>	<u>11,068</u>	<u>9,832</u>
Net change in fund balance	2,100	22,586	33,754	56,340	54,240
Fund balance at beginning of year	<u>483,159</u>	<u>487,362</u>	<u>509,948</u>	<u>487,362</u>	<u>4,203</u>
Fund balance at end of year	<u>\$ 485,259</u>	<u>\$ 509,948</u>	<u>\$ 543,702</u>	<u>\$ 543,702</u>	<u>\$ 58,443</u>

CITY OF RAINIER
TRANSPORTATION CAPITAL IMPROVEMENT - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Biennium Budget	Actual			Biennium Total	Variance
		FY 2023-24	FY 2024-25			
Revenues						
Intergovernmental	\$ 270,000	\$ 60,401	\$ 149,310	\$ 209,711	\$ (60,289)	
Miscellaneous	88,909	-	-	-	(88,909)	
Total revenues	<u>358,909</u>	<u>60,401</u>	<u>149,310</u>	<u>209,711</u>	<u>(149,198)</u>	
Expenditures						
Capital outlay	931,013	442,695	150,197	592,892	338,121	
Total expenditures	<u>931,013</u>	<u>442,695</u>	<u>150,197</u>	<u>592,892</u>	<u>338,121</u>	
Excess (deficiency) of revenues over expenditures	<u>(572,104)</u>	<u>(382,294)</u>	<u>(887)</u>	<u>(383,181)</u>	<u>188,923</u>	
Other financing sources (uses)						
Transfers in	100,000	50,000	50,000	100,000	-	
Total other financing sources (uses)	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>	<u>-</u>	
Net change in fund balance	(472,104)	(332,294)	49,113	(283,181)	188,923	
Fund balance at beginning of year	<u>472,104</u>	<u>472,104</u>	<u>139,810</u>	<u>472,104</u>	<u>-</u>	
Fund balance at end of year	\$ -	\$ 139,810	\$ 188,923	\$ 188,923	\$ 188,923	

CITY OF RAINIER
SPECIAL PROJECT - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Biennium Budget	Actual			Biennium Total	Variance
		FY 2023-24	FY 2024-25			
Revenues						
Intergovernmental	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ (150,000)
Total revenues	150,000	—	—	—	—	(150,000)
Expenditures						
Special projects	878,916	177,495	311,138	488,633	390,283	
Total expenditures	878,916	177,495	311,138	488,633	390,283	
Excess (deficiency) of revenues over expenditures	(728,916)	(177,495)	(311,138)	(488,633)	240,283	
Other financing sources (uses)						
Transfers in	530,000	200,000	330,000	530,000	—	
Total other financing sources (uses)	530,000	200,000	330,000	530,000	—	
Net change in fund balance	(198,916)	22,505	18,862	41,367	240,283	
Fund balance at beginning of year	308,014	312,285	334,790	312,285	4,271	
Fund balance at end of year	\$ 109,098	\$ 334,790	353,652	\$ 353,652	\$ 244,554	
Reconciliation to the balance sheet						
Interfund loans					(130,000)	
Fund balance at end of year				\$ 223,652		

CITY OF RAINIER
RAINIER ECONOMIC DEVELOPMENT COUNCIL DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Actual				
	Biennium Budget	FY 2023-24	FY 2024-25	Biennium Total	Variance
Revenues					
Property taxes	\$ 550,000	\$ 283,398	\$ 274,637	\$ 558,035	\$ 8,035
Total revenues	<u>550,000</u>	<u>283,398</u>	<u>274,637</u>	<u>558,035</u>	<u>8,035</u>
Expenditures					
Debt service	550,100	275,000	275,000	550,000	100
Total expenditures	<u>550,100</u>	<u>275,000</u>	<u>275,000</u>	<u>550,000</u>	<u>100</u>
Net change in fund balance	(100)	8,398	(363)	8,035	8,135
Fund balance at beginning of year	193,552	197,096	205,494	197,096	3,544
Fund balance at end of year	\$ 193,452	\$ 205,494	\$ 205,131	\$ 205,131	\$ 11,679

CITY OF RAINIER
COMBINING STATEMENT OF NET POSITION
WATER FUND
MODIFIED CASH BASIS
June 30, 2025

	Water	Capital	
	Water	Improvement	Total Water
	Water	Fund	Fund
Assets			
Cash and cash equivalents	\$ 303,631	\$ 248,340	\$ 551,971
Total assets	<u>303,631</u>	<u>248,340</u>	<u>551,971</u>
Net position			
Restricted			
Capital projects		248,340	248,340
Unrestricted	<u>303,631</u>	<u>-</u>	<u>303,631</u>
Total net position	<u>303,631</u>	<u>248,340</u>	<u>551,971</u>

CITY OF RAINIER
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
WATER FUND
MODIFIED CASH BASIS
Year Ended June 30, 2025

	Water	Capital Improvement	Total Water Fund
Operating revenues			
Charges for services	\$ 903,763	\$ -	\$ 903,763
Total operating income	903,763	-	903,763
Operating expenses			
Personnel services	472,474	-	472,474
Materials and services	332,544	-	332,544
Capital outlay	2,623	68,450	71,073
Total operating expenses	807,641	68,450	876,091
Operating income	96,122	(68,450)	27,672
Nonoperating revenues (expenses)			
Grants	-	8,242	8,242
Miscellaneous	18,985	-	18,985
Total nonoperating revenues (expenses)	18,985	8,242	27,227
Income (loss) before capital contributions	115,107	(60,208)	54,899
Transfers out	(69,336)	-	(69,336)
Change in net position	45,771	(60,208)	(14,437)
Net position - beginning	257,860	308,548	566,408
Net position - ending	\$ 303,631	\$ 248,340	\$ 551,971

CITY OF RAINIER
COMBINING STATEMENT OF CASH FLOWS
WATER FUND
MODIFIED CASH BASIS
Year Ended June 30, 2025

	Water	Capital	Improvement	Total Water
	Water	Fund	Fund	Fund
Cash flows from operating activities				
Receipts from customers	\$ 903,763	\$ -	\$ -	\$ 903,763
Payments to suppliers	(332,544)	-	-	(332,544)
Payments to employees	(472,474)	-	-	(472,474)
Net cash provided by operating activities	<u>98,745</u>	-	-	<u>98,745</u>
Cash flows from noncapital financing activities				
Transfers to other funds	(69,336)	-	-	(69,336)
Net cash used in noncapital financing activities	<u>(69,336)</u>	-	-	<u>(69,336)</u>
Cash flows from capital and related financing activities				
Grants	-	8,242	8,242	8,242
Acquisition of capital assets	(2,623)	(68,450)	(71,073)	(71,073)
Other	<u>18,985</u>	-	-	<u>18,985</u>
Net cash provided by (used in) capital and related financing activities	<u>16,362</u>	(60,208)	(43,846)	(43,846)
Net increase (decrease) in cash and cash equivalents	45,771	(60,208)	(14,437)	(14,437)
Cash and cash equivalents - beginning of year	<u>257,860</u>	<u>308,548</u>	<u>566,408</u>	<u>566,408</u>
Cash and cash equivalents - end of year	<u>\$ 303,631</u>	<u>\$ 248,340</u>	<u>\$ 551,971</u>	<u>\$ 551,971</u>
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	\$ 96,122	\$ (68,450)	\$ 27,672	\$ 27,672
Adjustments to reconcile operating income to net cash provided by operating activities	<u>2,623</u>	<u>68,450</u>	<u>71,073</u>	<u>71,073</u>
Net cash provided by operating activities	<u>\$ 98,745</u>	<u>\$ -</u>	<u>\$ 98,745</u>	<u>\$ 98,745</u>

CITY OF RAINIER
WATER - ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Biennium Budget	Actual			Biennium Total	Variance
		FY 2023-24	FY 2024-25			
Revenues						
Charges for services	\$ 1,806,000	\$ 909,341	\$ 903,763	\$ 1,813,104	\$ 7,104	
Miscellaneous	10,000	44,084	18,985	63,069	53,069	
Total revenues	<u>1,816,000</u>	<u>953,425</u>	<u>922,748</u>	<u>1,876,173</u>	<u>60,173</u>	
Expenditures						
Water operations	1,568,489	728,709	807,641	1,536,350	32,139	
Contingency	190,329	-	-	-	190,329	
Total expenditures	<u>1,758,818</u>	<u>728,709</u>	<u>807,641</u>	<u>1,536,350</u>	<u>222,468</u>	
Excess (deficiency) of revenues over expenditures	<u>57,182</u>	<u>224,716</u>	<u>115,107</u>	<u>339,823</u>	<u>282,641</u>	
Other financing sources (uses)						
Transfers out	(238,800)	(119,336)	(69,336)	(188,672)	50,128	
Total other financing sources (uses)	<u>(238,800)</u>	<u>(119,336)</u>	<u>(69,336)</u>	<u>(188,672)</u>	<u>50,128</u>	
Net change in fund balance	(181,618)	105,380	45,771	151,151	332,769	
Fund balance at beginning of year	<u>181,618</u>	<u>152,480</u>	<u>257,860</u>	<u>152,480</u>	<u>(29,138)</u>	
Fund balance at end of year	\$ -	\$ 257,860	\$ 303,631	\$ 303,631	\$ 303,631	

CITY OF RAINIER
WATER CAPITAL IMPROVEMENT - WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Biennium Budget	Actual			
		FY 2023-24	FY 2024-25	Biennium Total	Variance
Revenues					
System development charges	\$ 1,800	\$ 3,680	\$ -	\$ 3,680	\$ 1,880
Intergovernmental	-	-	8,242	8,242	8,242
Miscellaneous	8,242	-	-	-	(8,242)
Total revenues	10,042	3,680	8,242	11,922	1,880
Expenditures					
Capital outlay	539,585	112,527	68,450	180,977	358,608
Total expenditures	539,585	112,527	68,450	180,977	358,608
Excess (deficiency) of revenues over expenditures	(529,543)	(108,847)	(60,208)	(169,055)	360,488
Other financing sources (uses)					
Transfers in	100,000	-	-	-	(100,000)
Total other financing sources (uses)	100,000	-	-	-	(100,000)
Net change in fund balance	(429,543)	(108,847)	(60,208)	(169,055)	260,488
Fund balance at beginning of year	471,543	417,395	308,548	417,395	(54,148)
Fund balance at end of year	\$ 42,000	\$ 308,548	\$ 248,340	\$ 248,340	\$ 206,340

CITY OF RAINIER
COMBINING STATEMENT OF NET POSITION
SEWER FUND
MODIFIED CASH BASIS
June 30, 2025

	Sewer	Improvement	Total Sewer
	Fund	Fund	
Assets			
Cash and cash equivalents	\$ _____ -	\$ 380,197	\$ 380,197
Total assets	_____ -	380,197	380,197
Liabilities			
Due to other funds	243,856	_____ -	243,856
Total liabilities	243,856	_____ -	243,856
Net position			
Restricted	_____ -	380,197	380,197
Capital projects	(243,856)	_____ -	(243,856)
Unrestricted	_____ -	380,197	380,197
Total net position	\$ (243,856)	\$ 380,197	\$ 136,341

CITY OF RAINIER
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
SEWER FUND
MODIFIED CASH BASIS
Year Ended June 30, 2025

	Sewer	Sewer Capital Improvement Fund	Total Sewer Fund
Operating revenues			
Charges for services	\$ 751,372	\$ -	\$ 751,372
Operating expenses			
Personnel services	456,910	-	456,910
Materials and services	352,256	-	352,256
Capital outlay	2,623	313,779	316,402
 Total operating expenses	 811,789	 313,779	 1,125,568
Operating income	(60,417)	(313,779)	(374,196)
Nonoperating revenues (expenses)			
Grants	-	115,309	115,309
Miscellaneous	31,482	5,000	36,482
Debt proceeds	-	368,358	368,358
 Total nonoperating revenues (expenses)	 31,482	 488,667	 520,149
Income (loss) before capital contributions	(28,935)	174,888	145,953
Transfers out	(207,856)	-	(207,856)
Change in net position	(236,791)	174,888	(61,903)
Net position - beginning	(7,065)	205,309	198,244
 Net position - ending	 \$ (243,856)	 \$ 380,197	 \$ 136,341

CITY OF RAINIER
COMBINING STATEMENT OF CASH FLOWS
SEWER FUND
MODIFIED CASH BASIS
Year Ended June 30, 2025

	Sewer	Sewer Capital Improvement	Total Sewer Fund
Cash flows from operating activities			
Receipts from customers	\$ 751,372	\$ -	\$ 751,372
Receipts from other funds	-	-	-
Payments to suppliers	(352,256)	-	(352,256)
Payments to employees	<u>(456,910)</u>	-	<u>(456,910)</u>
Net cash used in operating activities	<u>(57,794)</u>	-	<u>(57,794)</u>
Cash flows from noncapital financing activities			
Loans from other funds	243,856	-	243,856
Repayment of loans	(7,065)	7,065	-
Transfers to other funds	<u>(207,856)</u>	-	<u>(207,856)</u>
Net cash used in noncapital financing activities	<u>28,935</u>	<u>7,065</u>	<u>36,000</u>
Cash flows from capital and related financing activities			
Grants	-	115,309	115,309
Proceeds from debt issuance	-	368,358	368,358
Acquisition of capital assets	(2,623)	(313,779)	(316,402)
Other	<u>31,482</u>	<u>5,000</u>	<u>36,482</u>
Net cash used in capital and related financing activities	<u>28,859</u>	<u>174,888</u>	<u>203,747</u>
Net decrease in cash and cash equivalents	-	181,953	181,953
Cash and cash equivalents - beginning of year	-	198,244	198,244
Cash and cash equivalents - end of year	<u>\$ -</u>	<u>\$ 380,197</u>	<u>\$ 380,197</u>
Reconciliation of operating loss to net cash provided by operating activities			
Operating loss	\$ (60,417)	\$ (313,779)	\$ (374,196)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities			
Capital outlay	<u>2,623</u>	<u>313,779</u>	<u>316,402</u>
Net cash used in operating activities	<u>\$ (57,794)</u>	<u>\$ -</u>	<u>\$ (57,794)</u>

CITY OF RAINIER
SEWER - ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Biennium Budget	Actual			Biennium Total	Variance
		FY 2023-24	FY 2024-25			
Revenues						
Charges for services	\$ 1,780,500	\$ 830,024	\$ 751,372	\$ 1,581,396	\$ (199,104)	
Miscellaneous	22,465	7,815	31,482	39,297	16,832	
Total revenues	<u>1,802,965</u>	<u>837,839</u>	<u>782,854</u>	<u>1,620,693</u>	<u>(182,272)</u>	
Expenditures						
Sewer operations	<u>1,813,694</u>	<u>927,025</u>	<u>811,789</u>	<u>1,738,814</u>	<u>74,880</u>	
Total expenditures	<u>1,813,694</u>	<u>927,025</u>	<u>811,789</u>	<u>1,738,814</u>	<u>74,880</u>	
Excess (deficiency) of revenues over expenditures	<u>(10,729)</u>	<u>(89,186)</u>	<u>(28,935)</u>	<u>(118,121)</u>	<u>(107,392)</u>	
Other financing sources (uses)						
Transfers in	150,000	-	150,000	150,000	-	
Transfers out	(416,400)	(208,483)	(207,856)	(416,339)	61	
Total other financing sources (uses)	<u>(266,400)</u>	<u>(208,483)</u>	<u>(57,856)</u>	<u>(266,339)</u>	<u>61</u>	
Net change in fund balance	<u>(277,129)</u>	<u>(297,669)</u>	<u>(86,791)</u>	<u>(384,460)</u>	<u>(107,331)</u>	
Fund balance at beginning of year	<u>277,129</u>	<u>290,604</u>	<u>(7,065)</u>	<u>290,604</u>	<u>13,475</u>	
Fund balance at end of year	\$ -	\$ (7,065)	(93,856)	\$ (93,856)	\$ (93,856)	
Reconciliation to the net position						
Interfund loans					<u>(150,000)</u>	
Net position - ending					\$ (243,856)	

CITY OF RAINIER
SEWER CAPITAL IMPROVEMENT - SEWER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS)
BUDGET TO ACTUAL
Year Ended June 30, 2025

	Biennium Budget	Actual			Biennium Total	Variance
		FY 2023-24	FY 2024-25			
Revenues						
System development charges	\$ 8,000	\$ 10,580	\$ -	\$ 10,580	\$ 2,580	
Intergovernmental	-	-	115,309	115,309	115,309	115,309
Miscellaneous	115,309	13,855	5,000	18,855	(96,454)	
Total revenues	123,309	24,435	120,309	144,744	21,435	
Expenditures						
Capital outlay	1,230,110	843,861	313,779	1,157,640	72,470	
Total expenditures	1,230,110	843,861	313,779	1,157,640	72,470	
Excess (deficiency) of revenues over expenditures	(1,106,801)	(819,426)	(193,470)	(1,012,896)	93,905	
Other financing sources (uses)						
Issuance of long-term obligations	400,000	-	368,358	368,358	(400,000)	
Total other financing sources (uses)	400,000	-	368,358	368,358	(400,000)	
Net change in fund balance	(706,801)	(819,426)	174,888	(644,538)	(306,095)	
Fund balance at beginning of year	775,351	1,024,735	205,309	1,024,735	249,384	
Fund balance at end of year	\$ 68,550	\$ 205,309	\$ 380,197	\$ 380,197	\$ (56,711)	

COMPLIANCE SECTION

**INDEPENDENT AUDITOR'S REPORT REQUIRED BY
OREGON STATE REGULATIONS**

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

We have audited the basic financial statements of the City of Rainier (the "City") as of and for the year ended June 30, 2025, and have issued our report thereon dated December 29, 2025, 2025. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0230 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

In connection with our testing, nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0230 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

Honorable Mayor and Members of the City Council
City of Rainier
Independent Auditor's Report Required by Oregon State Regulations

OAR 162-010-0230 Internal Control

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Restriction of Use

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

Singer Lewak LLP

December 29, 2025

By:



Brad Bingenheimer, Partner

December 29, 2025

Mayor and City Council
City of Rainier
Rainier, Oregon

In planning and performing our audit of the modified cash basis financial statements of the City of Rainier (the “City”) as of and for the year then ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the City’s internal control to be a significant deficiency:

Lack of review of journal entries

During audit procedures, it was noted that not all journal entries recorded by the Finance Clerk between November 2024 and June 2025 were reviewed and approved by management.

Recommendation

Controls should be designed and implemented to effectively mitigate the risk of misstatements, including appropriate approval and review procedures. Journal entries posted by the Finance Clerk should be subject to review and approval procedures.

City of Rainier
December 29, 2025
Page 2

Management's response

Management terminated the Finance Clerk's employment in June 2025 due to their performance. Elisha Shulda, Finance Director, was re-hired in July 2025 to fill the position and correct the deficiency by reversing the journal entries posted by the terminated employee and reposting corrected entries.

Management's response to the internal control deficiencies identified in our audit was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

Singer Lewak LLP

City of Rainier Banking Options

InRoads Credit Union (Current Bank)

- Have not been able to accept our payroll file since April/May 2024 through online banking
- Bank statement was abnormal for months and is generated late in the month
- Not equipped to meet our banking needs
- Local

Fibre Credit Union

- Does not meet our payroll needs

Columbia Bank

- Two locations that work for employees
- Meets our payroll needs and future ACH payments
- Treasury Management Department
- Charge an Analytical Fee

2025/2026 Proposed Budget
City of Rainer
SEWER FUND

Sewer Fund Resources							2025/2026 Proposed	2025/2026 Approved	1 Adjustment
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description					
593,851	531,523	277,129	30-000-470000	Beginning Cash			91,600	91,600	
493,126	486,453	-	30-000-410005	G O Bond Tax Assessment			-	-	
1,000	300	500	30-000-430008	Hook-Up Fees			500	500	500
715,755	733,105	1,440,000	30-000-450001	Sewer Revenue			1,220,000	1,170,000	833,750
396,448	200,114	340,000	30-000-450005	Sludge Revenue			25,000	25,000	25,000
				Storm Drain Fee					24,000
		150,000	30-000-467116	Transfer from Gen Fund - I/F Loan			-	-	
1,774	585	22,465	30-000-460001	Miscellaneous Revenue			10,000	10,000	10,000
2,201,954	1,952,080	2,230,094		Sewer Fund Revenue Total			1,347,100	1,297,100	799,394
Sewer Operations Requirements							2025/2026 Proposed	2025/2026 Approved	1 Adj. Budget
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description					
				Personnel Services					
6,017	-	-	30-300-610002	Finance Director			35,600	5,900	5,900
21,555	23,353	49,307	30-300-610005	City Administrator			-	-	-
22,992	25,093	53,669	30-300-610006	Account Clerk (Office manager)			9,100	11,600	11,600
39,735	45,722	87,497	30-300-610007	UB Clerk			32,650	31,750	31,750
5,950	6,192	20,000	30-300-610008	Overtime			10,000	10,000	10,000
12,676	13,262	28,591	30-300-610012	Finance Clerk			-	-	-
48,339	52,309	114,629	30-300-610201	Director of Public Works/Supervisor			56,000	5,600	56,000
21,920	23,485	45,738	30-300-610202	Lead Person			39,400	38,150	38,150
-	-	-	30-300-610204	Water/Wastewater Operator			59,700	59,700	59,700
94,625	97,991	209,410	30-300-610205	Utility Worker 1 & II/ Operator			31,800	31,800	31,800
-	1,266	-	30-300-610206	Seasonal Worker			-	-	-
55,398	58,098	152,036	30-300-614001	Retirement			81,800	73,100	73,100
-	2,397	46,577	30-300-614002	VEBA			2,200	2,000	2,000
20,781	22,046	4,812	30-300-615001	FICA			21,000	19,050	19,050
2,790	2,656	25,188	30-300-615002	Worker's Compensation			16,800	14,950	14,950
77,056	74,803	154,862	30-300-615003	Health Insurance			71,700	63,650	63,650
429,832	448,673	992,316		Personnel Services Total			467,750	367,250	417,650
Sewer Operations Requirements (continued)							2025/2026 Proposed	2025/2026 Approved	2025/ Adj. Budget
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description					
				Materials & Services					
56,982	17,536	30,000	30-300-615000	Fee/Misc.			35,000	35,000	35,000
8,696	9,992	25,000	30-300-620010	Supplies			10,000	10,000	10,000
65,009	54,754	120,000	30-300-620014	Power & Phone			50,000	50,000	50,000
5,004	5,266	12,000	30-300-620016	Fuel-Public Works			7,000	7,000	7,000
550	600	1,500	30-300-620017	Clothing Allowance			800	800	800
1,553	1,722	3,200	30-300-620018	Uniforms			-	-	-
1,447	1,428	3,000	30-300-620019	Postage			2,000	2,000	2,000
31,731	36,032	70,000	30-300-620111	Lab Supplies/Chemicals			35,000	35,000	35,000
1,576	983	2,400	30-300-620112	Small Tools			1,000	1,000	1,000
3,569	3,479	10,000	30-300-620113	NPDES Permit			4,500	4,500	4,500
2,443	5,196	40,000	30-300-620201	Professional Services			65,000	65,000	65,000
-	250	45,000	30-300-620205	Contracted Services			2,000	2,000	2,000
119	76	1,000	30-300-621003	Publications			250	250	250
7,425	7,875	16,000	30-300-621011	Audit			12,000	12,000	12,000
13,880	16,261	37,145	30-300-621015	Insurance			26,250	26,250	26,250
3,033	628	7,000	30-300-621017	Training			2,000	2,000	2,000
226	430	1,000	30-300-622020	Membership/Dues			-	-	-
80	331	3,000	30-300-622021	Travel			2,000	2,000	2,000
52,722	15,678	90,000	30-300-622502	Bio-Solid Disposal			60,000	60,000	60,000
39,316	49,711	102,265	30-300-622504	Repair & Maintenance			100,000	100,000	100,000
4,214	5,836	15,000	30-300-622505	Vehicle Equipment Maintenance			5,000	5,000	5,000
10,939	5,297	15,000	30-300-622510	IT Support			7,000	7,000	7,000
-	597	2,000	30-300-624009	Mayor/Council			700	700	700
-	12,815	12,000	30-300-630128	Software Support/Maintenance			9,000	9,000	9,000
310,512	252,774	663,510		Materials & Services Total			436,500	436,500	436,500
				Capital Outlay					
-	-	-	30-300-630004	Software Upgrade			1,500	1,500	1,500
854	4,289	-	30-300-630120	Technology Infrastructure			5,833	5,833	5,833
-	-	67,360	30-300-630229	SEP Project			-	-	-
-	-	-	30-300-630216	Storm Water Management			-	-	-
854	4,289	67,360		Capital Project Outlay Total			7,333	7,333	7,333
741,199	705,737	1,723,186		Sewer Operations Total			911,583	811,083	861,483

2021/2022 Actual		2022/2023 Actual		2023/2025 Adj. Budget		Unallocated Requirements		2025/2026 Proposed	2025/2026 Approved	2025/ Adj. Budget
Account	Description									
	Transfers									
488,313	Transfer: GO Bond Debt Service	-	30-300-640300				-	-		
191,284	Trans: Debt-DEQ R75262	190,555	378,900	30-300-640306			188,400	188,400	188,400	
3,637	Trans: Debt-DEQ A Street	18,732	37,500	30-300-640310			29,100	29,100	29,100	
-	Trans: General Fund (I/F Loan Repay)	-	-	30-300-640XXX			150,000	150,000	-	
245,999	Trans: Sewer Capital	260,000	-	30-300-640006			-	-	-	
929,233	Transfers Total	955,740	416,400				367,500	367,500	217,500	
			90,508	30-300-650001	Contingency		68,017	63,117	-	
929,233	Unallocated Total	955,740	506,908				435,517	430,617	217,500	
			-	30-300-650000	Unappr. Ending Fund Balance		-	55,400		
531,523	Ending Fund Balance - Actual	290,604								
2,201,955	TOTAL REQUIREMENTS	1,952,081	2,230,094				1,347,100	1,297,100	1,078,983	

Short Fall

(279,589)

Sewer Fund Budget Issues

1. Beginning Balance- The beginning balance was budgeted at \$91,600. The actual beginning balance was \$-93,856.00. The beginning balance being negative is the result of adjustments not made in the previous FY to compensate for the loss of sludge revenue. One adjustment (general fund loan) at the end of the first year of the bi-annual budget but was not enough to cover the entirety of the budget. This issue creates a \$-185,456.00 shortfall in revenue.
2. Sewer Revenue- Known budgeted shortfall \$400K shortfall changed to \$350K - funding TBD. This line item is budgeted to receive \$1,170,000.00. The more realistic budget number with the 15% rate increase is \$833,750.00. This issue creates a \$-336,250.00 shortfall in revenue.
3. Storm Drain Fee- This revenue source was not budgeted and is expected to receive \$24,000 in revenue.
4. Trans: General Fund (I/F Loan Repay)- In the prior FY, the general fund loaned the sewer fund \$150,000 to be paid back July 1, 2025 (current FY). The sewer fund does not have the funds to pay back this loan. To rectify this issue, we need a resolution to forgive the loan. This will help offset the revenue shortfalls.
5. Contingency- An adjustment to the contingency, bringing it to \$0 will need to be done to help offset the revenue shortfalls.
6. After all the above adjustments, and if all the budgeted revenue and all the budgeted expenditures happen, the sewer fund will still have a shortfall of \$-279,589.00. A transfer from the general fund contingency will need to happen.

Future: The Sewer Fund operates in a deficit. This fund currently does not bring in enough revenue to cover expenses.

General Ledger

Budget Status

User: Elisha
 Printed: 1/26/2026 - 10:46 AM
 Account: From 30-000-000540 To 30-999-680003
 Period: 1 to 7, 2026
 Include: Revenue and Expense



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Available	% Available
Fund 30	Sewer Fund						
30-000-460001	Miscellaneous Revenue	10,000.00	0.00	0.00	10,000.00	10,000.00	100.00
30-000-430008	Hook-Up Fees	500.00	200.00	200.00	300.00	300.00	60.00
30-000-450001	Sewer Revenue	1,170,000.00	423,233.66	423,233.66	746,766.34	746,766.34	63.83
30-000-450002	Storm Fee Revenue	0.00	13,186.36	13,186.36	-13,186.36	-13,186.36	0.00
30-000-450003	USG Sewer Revenue	0.00	0.00	0.00	0.00	0.00	0.00
30-000-450005	Sludge Revenue	25,000.00	1,800.00	1,800.00	23,200.00	23,200.00	92.80
Revenue Sub Totals:		1,205,500.00	438,420.02	438,420.02	767,079.98	767,079.98	63.63
Dept 30-300	Expense Account						
100	Personnel Costs						
30-300-610002	Finance Director	5,900.00	5,229.69	5,229.69	670.31	670.31	11.36
30-300-610003	Interim Contracted P/R Clerk	0.00	0.00	0.00	0.00	0.00	0.00
30-300-610005	City Administrator	0.00	0.00	0.00	0.00	0.00	0.00
30-300-610006	Account Clerk	11,600.00	5,735.18	5,735.18	5,864.82	5,864.82	50.56
30-300-610007	UB CLERK	31,750.00	16,035.53	16,035.53	15,714.47	15,714.47	49.49
30-300-610008	Overtime	10,000.00	3,107.14	3,107.14	6,892.86	6,892.86	68.93
30-300-610012	Finance Clerk	0.00	0.00	0.00	0.00	0.00	0.00
30-300-610201	Director of Public Works	56,000.00	26,608.45	26,608.45	29,391.55	29,391.55	52.48
30-300-610202	Foreman	38,150.00	3,142.78	3,142.78	35,007.22	35,007.22	91.76
30-300-610203	Utility Worker I	0.00	6,532.71	6,532.71	-6,532.71	-6,532.71	0.00
30-300-610204	Water/Wastewater Operator	59,700.00	5,289.83	5,289.83	54,410.17	54,410.17	91.14
30-300-610205	Utility Worker II	31,800.00	49,453.00	49,453.00	-17,653.00	-17,653.00	0.00
30-300-610206	Seasonal Worker	0.00	0.00	0.00	0.00	0.00	0.00
30-300-610208	Temp City Clerk	0.00	0.00	0.00	0.00	0.00	0.00
30-300-610402	Court Clerk	0.00	0.00	0.00	0.00	0.00	0.00
30-300-610404	Unemployment Benefit	0.00	0.00	0.00	0.00	0.00	0.00
30-300-614001	Retirement	73,100.00	34,866.38	34,866.38	38,233.62	38,233.62	52.30
30-300-614002	VEBA	2,000.00	1,808.95	1,808.95	191.05	191.05	9.55
30-300-615001	FICA	19,050.00	9,294.89	9,294.89	9,755.11	9,755.11	51.21
30-300-615002	Worker's Compensation	14,950.00	3,331.54	3,331.54	11,618.46	11,618.46	77.72
30-300-615003	Health Insurance	63,650.00	30,060.80	30,060.80	33,589.20	33,589.20	52.77
30-300-615004	Car Allowance	0.00	0.00	0.00	0.00	0.00	0.00
30-300-615005	Reserve	0.00	0.00	0.00	0.00	0.00	0.00
100 Sub Totals:		417,650.00	200,496.87	200,496.87	217,153.13	217,153.13	51.99

101	Materials & Services					
30-300-615000	Fee/Misc	35,000.00	2,418.85	2,418.85	32,581.15	32,581.15
30-300-620010	Supplies	10,000.00	6,167.30	6,167.30	3,832.70	3,832.70
30-300-620014	Power & Phone	50,000.00	22,923.22	22,923.22	27,076.78	27,076.78
30-300-620016	Fuel-Public Works	7,000.00	2,461.28	2,461.28	4,538.72	4,538.72
30-300-620017	Clothing Allowance	800.00	720.00	720.00	80.00	80.00
30-300-620018	Uniforms	0.00	0.00	0.00	0.00	0.00
30-300-620019	Postage	2,000.00	1,120.35	1,120.35	879.65	879.65
30-300-620111	Lab Supplies/Chemicals	35,000.00	6,091.81	6,091.81	28,908.19	28,908.19
30-300-620112	Small Tools	1,000.00	334.33	334.33	665.67	665.67
30-300-620113	NPDES Permit	4,500.00	3,949.92	3,949.92	550.08	550.08
30-300-620201	Professional Services	65,000.00	25,882.50	25,882.50	39,117.50	39,117.50
30-300-620205	Contracted Services	2,000.00	240.00	240.00	1,760.00	1,760.00
30-300-621003	Publications	250.00	565.87	565.87	-315.87	-315.87
30-300-621011	Audit	12,000.00	7,800.00	7,800.00	4,200.00	4,200.00
30-300-621015	Insurance	26,250.00	25,700.69	25,700.69	549.31	549.31
30-300-621016	Attorney Fees	0.00	0.00	0.00	0.00	0.00
30-300-621017	Training	2,000.00	753.59	753.59	1,246.41	1,246.41
30-300-622020	Membership/Dues	0.00	268.25	268.25	-268.25	-268.25
30-300-622021	Travel	2,000.00	0.00	0.00	2,000.00	2,000.00
30-300-622502	Bio-Solid Disposal	60,000.00	58,926.90	58,926.90	1,073.10	1,073.10
30-300-622504	Repair & Maintenance	100,000.00	24,739.25	24,739.25	75,260.75	75,260.75
30-300-622505	Vehicle Equipment Maintenance	5,000.00	1,727.16	1,727.16	3,272.84	3,272.84
30-300-622510	Software Maintenance	7,000.00	5,209.37	5,209.37	1,790.63	1,790.63
30-300-624009	Mayor/Council	700.00	334.30	334.30	365.70	365.70
30-300-626007	Sewer Consumption Refund	0.00	0.00	0.00	0.00	0.00
30-300-630128	Software	9,000.00	2,000.00	2,000.00	7,000.00	7,000.00
	101 Sub Totals:	436,500.00	200,334.94	200,334.94	236,165.06	236,165.06
102	Capital Outlay					
30-300-630004	Software Upgrade	1,500.00	0.00	0.00	1,500.00	1,500.00
30-300-630210	Tech Infrastructure/Support	5,833.00	1,910.50	1,910.50	3,922.50	3,922.50
	102 Sub Totals:	7,333.00	1,910.50	1,910.50	5,422.50	5,422.50

103	Transfers						
30-300-640306	Trans:Debt-DEQ SRF	188,400.00	96,053.00	96,053.00	92,347.00	92,347.00	49.02
30-300-640309	I/F Loan Repay	150,000.00	0.00	0.00	150,000.00	150,000.00	100.00
30-300-640310	Trans:Debt A Street Sewer	29,100.00	0.00	0.00	29,100.00	29,100.00	100.00
	103 Sub Totals:	367,500.00	96,053.00	96,053.00	271,447.00	271,447.00	73.86
104	Contingencies						
30-300-650001	Emergency	68,117.00	0.00	0.00	68,117.00	68,117.00	100.00
	104 Sub Totals:	68,117.00	0.00	0.00	68,117.00	68,117.00	100.00
	Expense Sub Totals:	1,297,100.00	498,795.31	498,795.31	798,304.69	798,304.69	61.55
	Fund Revenue Sub Totals:	1,205,500.00	438,420.02	438,420.02	767,079.98	767,079.98	63.63
	Fund Expense Sub Totals:	1,297,100.00	498,795.31	498,795.31	798,304.69	798,304.69	61.55

General Ledger

Budget Status

User: Elisha
 Printed: 1/26/2026 - 11:24 AM
 Account: From 40-000-000540 To 40-999-680003
 Period: 1 to 7, 2026
 Include: Revenue and Expense



Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Available	% Available
40-000-430008	Hook-Up Fees	5,000.00	1,000.00	1,000.00	4,000.00	4,000.00	80.00
40-000-430009	Water Deposits	1,200.00	125.00	125.00	1,075.00	1,075.00	89.58
40-000-430011	SDC-General	0.00	0.00	0.00	0.00	0.00	0.00
40-000-460001	Miscellaneous Revenue	20,000.00	9,654.22	9,654.22	10,345.78	10,345.78	51.73
40-000-450002	Water Revenue	938,900.00	574,279.07	574,279.07	364,620.93	364,620.93	38.83
40-000-450004	USG Water Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Sub Totals:		965,100.00	585,058.29	585,058.29	380,041.71	380,041.71	39.38
Dept 40-400 100	Expense Account Personnel Costs						
40-400-610002	Finance Director	5,900.00	5,229.66	5,229.66	670.34	670.34	11.36
40-400-610003	Interim Contracted P/R Clerk	0.00	0.00	0.00	0.00	0.00	0.00
40-400-610005	City Administrator	0.00	0.00	0.00	0.00	0.00	0.00
40-400-610006	Account Clerk	11,600.00	5,735.18	5,735.18	5,864.82	5,864.82	50.56
40-400-610007	UB CLERK	31,750.00	16,035.63	16,035.63	15,714.37	15,714.37	49.49
40-400-610008	Overtime	10,000.00	3,107.15	3,107.15	6,892.85	6,892.85	68.93
40-400-610012	Finance Clerk	0.00	0.00	0.00	0.00	0.00	0.00
40-400-610201	Director of Public Works	56,000.00	26,608.45	26,608.45	29,391.55	29,391.55	52.48
40-400-610202	Foreman	38,150.00	3,142.78	3,142.78	35,007.22	35,007.22	91.76
40-400-610203	Utility Worker I	0.00	6,532.71	6,532.71	-6,532.71	-6,532.71	0.00
40-400-610204	Water/Wastewater Operator	59,700.00	5,289.78	5,289.78	54,410.22	54,410.22	91.14
40-400-610205	Utility Worker II	31,800.00	49,452.92	49,452.92	-17,652.92	-17,652.92	0.00
40-400-610206	Seasonal Worker	0.00	0.00	0.00	0.00	0.00	0.00
40-400-610208	Temp City Clerk	0.00	0.00	0.00	0.00	0.00	0.00
40-400-610402	Court Clerk	0.00	0.00	0.00	0.00	0.00	0.00
40-400-610404	Unemployment Benefit	0.00	0.00	0.00	0.00	0.00	0.00
40-400-614001	Retirement	73,100.00	34,866.39	34,866.39	38,233.61	38,233.61	52.30
40-400-614002	VEBA	2,000.00	1,809.04	1,809.04	190.96	190.96	9.55
40-400-615001	FICA	19,050.00	9,294.81	9,294.81	9,755.19	9,755.19	51.21
40-400-615002	Worker's Compensation	14,950.00	4,979.76	4,979.76	9,970.24	9,970.24	66.69
40-400-615003	Health Insurance	63,650.00	30,060.83	30,060.83	33,589.17	33,589.17	52.77
100 Sub Totals:		417,650.00	202,145.09	202,145.09	215,504.91	215,504.91	51.60

101	Materials & Services						
40-400-615000	Fee/Misc	35,000.00	3,480.19	3,480.19	31,519.81	31,519.81	90.06
40-400-620010	Supplies	10,000.00	4,742.78	4,742.78	5,257.22	5,257.22	52.57
40-400-620014	Power & Phone	50,000.00	25,452.68	25,452.68	24,547.32	24,547.32	49.09
40-400-620016	Fuel-Public Works	7,000.00	2,374.62	2,374.62	4,625.38	4,625.38	66.08
40-400-620017	Clothing Allowance	800.00	720.00	720.00	80.00	80.00	10.00
40-400-620018	Uniforms	0.00	585.67	585.67	-585.67	-585.67	0.00
40-400-620019	Postage	2,000.00	1,120.35	1,120.35	879.65	879.65	43.98
40-400-620111	Lab Supplies/Chemicals	35,000.00	33,358.00	33,358.00	1,642.00	1,642.00	4.69
40-400-620112	Small Tools	1,000.00	334.33	334.33	665.67	665.67	66.57
40-400-620115	Water Sampling	4,500.00	3,502.75	3,502.75	997.25	997.25	22.16
40-400-620201	Professional Services	40,000.00	26,047.30	26,047.30	13,952.70	13,952.70	34.88
40-400-620205	Contracted Services	2,000.00	0.00	0.00	2,000.00	2,000.00	100.00
40-400-621003	Publications	250.00	565.88	565.88	-315.88	-315.88	0.00
40-400-621011	Audit	12,000.00	7,800.00	7,800.00	4,200.00	4,200.00	35.00
40-400-621015	Insurance	26,250.00	25,700.69	25,700.69	549.31	549.31	2.09
40-400-621016	Attorney Fees	0.00	0.00	0.00	0.00	0.00	0.00
40-400-621017	Training	2,000.00	688.34	688.34	1,311.66	1,311.66	65.58
40-400-622020	Membership/Dues	800.00	268.25	268.25	531.75	531.75	66.47
40-400-622021	Travel	2,000.00	0.00	0.00	2,000.00	2,000.00	100.00
40-400-622504	Repair & Maintenance	50,000.00	29,883.64	29,883.64	20,116.36	20,116.36	40.23
40-400-622505	Vehicle Equipment Maintenance	5,000.00	1,727.16	1,727.16	3,272.84	3,272.84	65.46
40-400-622510	Software Maintenance	7,000.00	5,221.37	5,221.37	1,778.63	1,778.63	25.41
40-400-624009	Mayor/Council	700.00	334.30	334.30	365.70	365.70	52.24
40-400-626001	Water Deposits	0.00	0.00	0.00	0.00	0.00	0.00
40-400-626007	Water Consumption Refund	0.00	0.00	0.00	0.00	0.00	0.00
40-400-626008	Water Hook-Up Refund	0.00	0.00	0.00	0.00	0.00	0.00
40-400-630128	Software	9,000.00	4,721.35	4,721.35	4,278.65	4,278.65	47.54
101 Sub Totals:		302,300.00	178,629.65	178,629.65	123,670.35	123,670.35	40.91

102	Capital Outlay						
40-400-630004	Software Upgrade	1,500.00	0.00	0.00	1,500.00	1,500.00	100.00
40-400-630210	Tech Infrastructure/Support	5,833.00	1,910.50	1,910.50	3,922.50	3,922.50	67.25
	102 Sub Totals:	7,333.00	1,910.50	1,910.50	5,422.50	5,422.50	73.95
103	Transfers						
40-400-640001	Trans:IGS	0.00	0.00	0.00	0.00	0.00	0.00
40-400-640006	Trans:Water Cap Imp Fund	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00
40-400-640106	Trans:Debt Service Fund	69,500.00	69,500.00	69,500.00	0.00	0.00	0.00
	103 Sub Totals:	269,500.00	269,500.00	269,500.00	0.00	0.00	0.00
104	Contingencies						
40-400-650001	Emergency	120,000.00	0.00	0.00	120,000.00	120,000.00	100.00
	104 Sub Totals:	120,000.00	0.00	0.00	120,000.00	120,000.00	100.00
UNA	Unappropriated						
40-400-650000	Unappropriated Ending Fund Bal	139,817.00	0.00	0.00	139,817.00	139,817.00	100.00
	Expense Sub Totals:	1,256,600.00	652,185.24	652,185.24	604,414.76	604,414.76	48.10
	Fund Revenue Sub Totals:	965,100.00	585,058.29	585,058.29	380,041.71	380,041.71	39.38
	Fund Expense Sub Totals:	1,256,600.00	652,185.24	652,185.24	604,414.76	604,414.76	48.10

ESTIMATE

Easyliving construction
30193 Sandy Ln
Rainier, OR 97048-3117

johnphillipsrainier@yahoo.com
+1 (360) 703-8198

Bill to	Ship to
Russ	Russ
city of rainier	city of rainier
106 west B st	106 west B st
Rainier	Rainier
OR	OR
97048	97048

Estimate details

Estimate no.: 1111
Estimate date: 12/29/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Services	Frame in 2 walls to make room in existing multi purpose room. Sheetrock walls to match existing. Install new door close to the other door in room and stain to match	1	\$6,000.00	\$6,000.00
2.		sales	2x framing lumber, nails/screws	1	\$1,778.85	\$1,778.85
3.		heating and ac person	Remove duct fresh air return and move to outside of new room.	1	\$2,600.00	\$2,600.00
4.		paint	Paint new interior wall	428	\$4.00	\$1,712.00
5.		sales	Paint, masking, misc	1	\$452.58	\$452.58
6.		electrical	Electrical and lighting for project will be handled by electrician of cities choosing. Needs a light block off and a new run for exiting light to be on separate circuit		\$0.00	\$0.00
7.		Services	Remove Sheetrock from old door frame going into the new multi Purpose room. Replace with thicker Sheetrock to match wall.	1	\$3,600.00	\$3,600.00
8.		sales	Sheetrock, shims, screws, tape, mud, misc	1	\$1,708.56	\$1,708.56

9.	paint	Paint 30' wall, both inside and outside room to match existing	840	\$4.00	\$3,360.00
10.	sales	Primer, paint, masking supplies	1	\$845.23	\$845.23
11.	Services	Paint window, paint existing trim along hall going down stairs	1	\$1,200.00	\$1,200.00
12.	sales	Paint, masking, misc	1	\$345.52	\$345.52
13.	Services	Replace hollow core door with a solid core door stained to match existing across hall	1	\$1,600.00	\$1,600.00
14.	sales	Door, shims and trim for door which needs to be done with original area bid	1	\$1,327.41	\$1,327.41
15.	Services	Frame in closet area in new multi Purpose room and put a lid on closet and a door. Sheetrock to match existing walls	1	\$4,500.00	\$4,500.00
16.	sales	2xframing, screws/nails, Sheetrock, mud, tape, door, shims, trim, framing for lid, wrap Lowe's pipes	1	\$1,468.02	\$1,468.02
17.	paint	Paint new area and the rest of existing wall to match	420	\$4.00	\$1,680.00
18.	sales	Paint, masking, tape	1	\$364.85	\$364.85
19.	Demo	Demo area for new door, install a header, resheetrock as needed to bring out flush and use similar texture to existing, stain door to match existing other doors. Maybe electrical and will address with cities electrician at time	1	\$2,400.00	\$2,400.00
20.	sales	Header, Sheetrock, door, stain, trim, shims, nails, screws, tape, misc	1	\$1,192.62	\$1,192.62
21.	paint	Paint walls if necessary to make match both sides	840	\$4.00	\$3,360.00
22.	sales	Paint, masking, tape	1	\$852.45	\$852.45
23.	profit and loss, project management		1	\$2,800.00	\$2,800.00
24.	asbestos testing per sample		2	\$125.00	\$250.00
				Total	\$45,398.09

Accepted date

Accepted by

Chesy Joe's Remodelling LLC. (503)-556-1706 **CCB: 217113** **Date: 1/13/26**

To: City of Rainier

Rainier OR, 97048

City/State: Rainier,OR

Address: : 106 W B St.

Phone: 503-396-1736

OVERVIEW: Storage Room

Interior wall Framing Basic labor to frame interior walls of approximately 220sqft. with favorable site conditions. Layout, fabricate and install conventional wood frame wall using 2'x4' studs spaced 24' on center. Includes double top plate. Includes planning, equipment and material acquisition, area preparation, setup and installation of a 36x80 prehung solid court door. The 440sqft. drywall is included ----- **\$5,050**

Interior wall framing equipment Job related costs of specialty equipment used for job quality and efficiency, including: pneumatic framing nailer, miter saw.----- **\$250**

Framed wall debris disposal Cost to load, haul away and dispose of old material, installation waste and associated debris.----- **\$225**

Relocation of existing vent and cancel an existing light----- \$1,100

Request of \$3,000 down to secure the initial labor, progress draws, and balance due on the completion of the job \$3,625

TOTAL \$6,625 Respectfully submitted by: Chesy Joe's Remodeling LLC.

Any alterations or deviations from the above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. **Signed:** Chesy Joe's Remodeling LLC.

ACCEPTANCE OF PROPOSAL The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made as outlined above.

Signature:

Signature: Date Signed:

Chesy Joe's Remodelling LLC. (503)-556-1706

CCB: 217113

Date: 1/13/26

To: City of Rainier

Rainier OR, 97048

City/State: Rainier, OR

Address: 106 W B St.

Phone: 503-396-1736

OVERVIEW: Court room

Interior wall Framing Basic labor to frame interior walls of approximately 220sqft. with favorable site conditions. Layout, fabricate and install conventional wood frame wall using 2'x4' studs spaced 24' on center. Includes double top plate. Includes planning, equipment and material acquisition, area preparation, setup and installation of 2 prehung solid court doors 30'x80'. The 420sqft. drywall is included and 4ft. bifold doors. Mud and texture included-----\$7,180

Interior wall framing equipment Job related costs of specialty equipment used for job quality and efficiency, including: pneumatic framing nailer, miter saw.-----\$250

Framed wall debris disposal Cost to load, haul away and dispose of old material, installation waste and associated debris.-----\$375

Remove existing drywall on entry door-----\$1,280

Request of \$4,000 down to secure the initial labor, progress draws, and balance due on the completion of the job \$5,085

TOTAL \$9,085 Respectfully submitted by: Chesy Joe's Remodeling LLC.

Any alterations or deviations from the above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. **Signed:** Chesy Joe's Remodeling LLC.

ACCEPTANCE OF PROPOSAL The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made as outlined above.

Signature:

Signature: Date Signed:

January 30, 2026 DEQ Progress Report

1. Sewer Line Video:

The city contacted Pacific INT_R_TEK in July of 25 and they were on site 7-22-2025 and videoed 5,190' of sewer line.

They returned on 8-26-2025 and videoed another 5,960' of sewer line.

In total the city had 11,150 feet of sewer line videoed

2. CIPP on West D & West B Streets:

First contacted Iron Horse July 8 about lining sewer lines on West D Street. They completed the section from MH A28 to MH SSCO4 and the section from MH SSCO4 to MH A28A. The section from MH A27 to MH A28 was 10" not 8" so they did not have correct size lining. The section from MH SSCO4 to MH A28B had concrete in the bottom of the manhole that had to be removed before lining.

Iron Horse returned on October 10 and lined another section on West D Street, MH A27 to MH A28. We removed the concrete from MH A28B, turned out there was a change in pipe size from 8" to 6" about 60' down the pipe so they were unable to line that section. They attempted to line a section of sewer line on West B Street from MH C24 to MH C25 but it also had a change in pipe size at about 40' from MH A27.

Iron Horse returned on November 10 and lined a section of sewer line from MH C23 to MH C24. They were scheduled to return on December 18 to complete 2 more sections of sewer line on West B Street. Cancelled do to weather. They returned on January 22, 2026 and lined the section from MH C21 to MH C 22 and MH C22 to MH C23.

The City lined 875 feet of sewer line on West D street and 1,080' of sewer line on west B street for a total of 1,955 feet

3. Pipe Bursting 7th Street (Fern Hill):

Black rock was contacted in early July 2025 to pipe burst a 300' section of old sewer line on 7th street (Fern Hill). This line was broken sections of terracotta with an old leaking water line laying on the sewer line. The city removed the last house from the water line and abandoned it then Black Rock was able to burst the line from 6" to 8" and repair 2 broken lateral lines. This 8" line will be used in the future replacement of the existing Fern Hill.

The city replaced 300' of 6" terracotta line with new 8" HDPE pipe and repaired 2 broken lateral lines.

4. Manhole Rehabilitation:

Contacted Pro-Vac September 23, 2025, about lining 8 manholes, (A23, A28B, A42, A60, A93, A94C, A96, A102). Upon inspection it was recommended to repair the problem areas of each manhole rather than line them except A23. The City decided to repair those 7 and line A23 plus 6 more (A3, C6, C21, C22, C23, C24). Received estimate on 9-31-2025 and presented to council on 10-6-2025. Pro-Vac arrived on December 8th to start lining manholes but due to the heavy rain they had to postpone. The subcontractor working for Pro-Vac has severed ties with Pro-Vac so the City has contracted with Iron Horse to complete the manhole repairs. Estimated repairs to be completed in late January to February. The city also discovered a newer housing development that has 5 manholes that did not get sewer piping grouted in manholes during construction (A78A, A141B, A141C, A141D, A141E). These 5 manholes are scheduled to be completed in February by Iron Horse.

In total the city has repaired 7 Manholes and has 5 more scheduled for repair and 7 scheduled for lining.

5. Lateral Line Repairs:

In addition to agreed upon collection system repairs the City has also been working on known lateral line issues.

- a. 112 East C Street replaced lateral line
- b. 423 West C Street replaced lateral line
- c. 420 East D Street replaced lateral line
- d. 407 East 2nd Street repaired lateral line at main
- e. 518 East 5th Street repaired lateral line at main
- f. 706 West B Street repaired lateral line at main
- g. 313 Lasalle Dr replace 40' of damaged lateral line

In total the city has repaired or replaced 7 lateral sewer lines this year

6. Flow Monitoring:

The flow monitoring equipment was installed on December 31.

City Administrator Report
February 2, 2026 Rainier Council Meeting

Mayor Cole and Members of the Council,

I attended the January 5 meeting of the Columbia County Jail Operations Citizens Advisory Committee and was elected chair of that body.

On January 7, I met the new owner of Grocery Outlet and discussed mounting cameras in the council chambers with Chris Leiker at More Power Technology Group.

The following day, I attended the Rainier Chamber of Commerce meeting. On January 9, Mayor Cole and I met with Chamber President Nicole Jordan, visited the Senior Center and Wrae Collective.

I attended the January 12 Parks Committee meeting and provided the REDCO financial report to its taxing districts. On January 13, I attended the Library Board meeting.

Along with Councilor Watson, I attended a January 15 meeting regarding local public transit services. I also met with Columbia County Commissioner Kelli Jo Smith that afternoon.

On January 16, I met with Leiker and Corbin from KLTV in the council chambers about the logistics of mounting cameras in the council chambers.

I met with representatives from 3PO Networks and AKS Engineering on January 20. Along with Councilors Cooper and Ratkie, I attended the January 21 Senior Center board meeting. I also visited Mather Martial Arts Academy and Upper Cuts.

Finally, I attended the January 22 Cowlitz-Wahkiakum Council of Governments meeting and met with Rainier School District Superintendent Chad Holloway the following day.

At Your Service,

W. Scott Jorgensen, Executive MPA
City Administrator

February Council Report

1. Filled out the reimbursement estimates to finish the final paperwork for \$500,000 infrastructure money. Contract should be sent out soon.
2. January 12, Attended the parks committee meeting.
3. January 13, Updated the annual Hazardous Substance Report for the chemicals in the water plant. Removed the old outdated chemicals and added the current chemicals that we have been using for the last 5 years.
4. I will be submitting the January MAO progress report to DEQ before the 30th. Waiting on a few things finalize before submitting. I have included a copy of the preliminary DEQ report.
5. I am still trying to get manhole lining scheduled.
6. We have repaired a broken Fire hydrant on 3rd and Highway 30 that has been out of service for a while.

2025/2026 Proposed Budget
City of Rainier
GENERAL FUND

General Fund Resources						2025/2026	2025/2026
2021/2022	2022/2023	2023/2025	Account	Description	Proposed	Approved	
Actual	Actual	Adj. Budget		Beginning Balance	3,196,500	3,196,500	
2,118,527	2,131,225	2,213,304	10-000-470000				
1,035,172	1,169,208	2,510,000	10-000-410001	Current Taxes	1,699,700	1,699,700	
27,053	22,722	45,000	10-000-410002	Prior Taxes	25,000	25,000	
203	766	1,600	10-000-410003	Interest Delinquent Taxes	1,000	1,000	
29	6,592	13,700	10-000-410005	Property Tax Reimbursement	6,600	6,600	
61,558	45,966	120,000	10-000-410006	Marijuana Tax	50,000	50,000	
36,127	37,790	70,000	10-000-420001	Liquor Receipts	35,000	35,000	
1,654	1,402	2,600	10-000-420002	Cigarette Receipts	1,300	1,300	
3,700	-	14,250	10-000-420005	State Marine Board	-	-	
26,584	26,774	60,000	10-000-420008	State Revenue Sharing	27,000	27,000	
59,579	43,375	70,000	10-000-430001	Fines	60,000	60,000	
127,701	125,874	280,000	10-000-430002	Franchise Fees	150,000	150,000	
23,578	25,505	60,000	10-000-430003	Business License Fees	28,000	28,000	
4,282	9,026	9,000	10-000-430004	Planning Fees	6,000	6,000	
851	-	-	10-000-430005	Library Fee/Book Sale	-	-	
-	50	100	10-000-430006	Building Permits	-	-	
29,581	32,665	64,000	10-000-430007	Boat Launching	30,000	30,000	
43,366	24,984	48,000	10-000-430008	Boat Moorage	16,000	16,000	
20,790	2,263	-	10-000-440001	Mineral Royalties	-	-	
24,969	52,908	120,000	10-000-440002	Tower Leases	45,000	45,000	
43,973	16,877	57,000	10-000-460001	Miscellaneous Revenue	30,000	30,000	
(33,715)	249,586	480,000	10-000-460002	Interest	150,000	150,000	
4,380	3,926	7,500	10-000-460006	Police Training	5,000	5,000	
75	1,422	1,000	10-000-460010	Vehicle Impoundment	500	500	
General Fund Resources							
(continued)							
2021/2022	2022/2023	2023/2025	Account	Description	Proposed	Approved	
Actual	Actual	Adj. Budget					
-	-	1,000	10-000-460020	DLCD Grant Young - Planning Grant	-	-	
100	-	2,000	10-000-460023	Gates Foundation Grant	-	-	
-	1,000	-	10-000-460026	Libr Plan Gr - Ford Foundation	-	-	

100	-	10-000-460028	Library Donations	-	-
7,363	-	7,380	14,400	10-000-460029	Administrative Support - REDCO
10,598	-	-	-	10-000-460030	Insurance Proceeds & FEMA
-	-	-	-	10-000-467030	Transfer In: Sewer Fund (1/F Loan Repay)
3,678,178	4,039,285	6,264,454			General Fund Revenue Total
				5,722,600	5,714,800

General Government Expenditures					2025/2026	2025/2026
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	Proposed	Approved
-	-	10-010-610006	Account Clerk	3,300	4,100	
-	-	10-010-614001	Retirement	1,000	1,200	
-	-	10-010-615001	FICA	300	300	
178	189	1,000	10-010-615002	Worker's Compensation	200	300
-	-	10-010-615003	Health Insurance	1,100	1,100	
2,413	4,089	6,000	10-010-624009	Mayor/Council	2,000	2,000
2,591	4,278	7,000		Personnel Services Total	7,900	9,000
Material & Services						
7,375	8,963	17,000	10-010-615000	Fee/Misc.	12,000	12,000
2,243	2,604	5,500	10-010-620014	Phone & power	2,700	2,700
22,443	2,087	5,000	10-010-620201	Professional Services	4,000	4,000
345	281	800	10-010-621003	Publications	200	200
7,675	8,175	18,000	10-010-621011	Audit	11,000	11,000
13,880	16,261	37,145	10-010-621015	Insurance	26,250	26,250
79	2,000	4,000	10-010-621017	Training	1,000	1,000
3,615	1,736	17,000	10-010-622010	Meeting Expense	3,500	3,500
4,801	2,728	2,000	10-010-622015	Miscellaneous Expense	2,000	2,000
3,627	3,568	9,000	10-010-622020	Membership/Dues	5,000	5,000
-	1,054	5,000	10-010-622021	Travel	1,000	1,000
4,433	4,644	10,000	10-010-622510	Hardware/IT Upgrade/Software	4,500	4,500
6,667	6,592	16,000	10-010-623018	Columbia County Taxes	6,800	6,800
-	-	2,000	10-010-624005	Election Costs	-	-
4,922	4,922	5,000	10-010-624801	HSEM-Columbia Co IGA	5,000	5,000
-	-	-	10-010-624XXX	Transit Service	10,000	10,000
2,500	2,875	20,000	10-010-633043	Columbia County Economic Team	4,000	4,000
3,390	4,404	10-010-630128	IT Support	1,000	1,000	
-	-	5,000	10-010-630129	Tree Assistance	2,500	

4,023	-	-	10-010-630210	Technology/IT Support/ Infrastructure	-	-
92,020	72,895	178,445		Material & Services Total	102,450	102,450
4,886	5,303	12,000	10-010-620101	Capital Outlay	5,000	5,000
766	831	2,400	10-010-620105	Photo copier Code Publishing	4,000	4,000
5,652	6,133	14,400		Capital Outlay Total	9,000	9,000
100,264	80,063	199,845		General Government Total	119,350	120,450
City Building Maintenance Expenditures						
2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
19	155	2,000	10-020-620010	Materials & Services	1,000	1,000
-	-	5,000	10-020-620201	Supplies	-	-
-	-	-	10-020-621007	Professional Services	4,000	4,000
4,584	5,535	20,000	10-020-622504	Janitorial	7,000	7,000
4,604	5,690	27,000		Repair & Maintenance		
				Materials & Services Total	12,000	12,000
2,036	2,528	8,000	10-020-630300	Capital Outlay	-	-
2,036	2,528	8,000		Senior Center Capital		
6,640	8,218	35,000		City Building Maintenance Total	12,000	12,000
Land Use & Development Expenditures						
2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
-	-	-	10-030-610002	Personnel Services	-	-
9,580	10,455	22,363	10-030-610006	Finance Director/Budget Officer	800	800
1,843	2,053	5,423	10-030-614001	Account Clerk	13,700	17,400
733	143	1,711	10-030-614002	Retirement	4,100	5,400
183	800	178	10-030-615001	VEBA	100	100
-	193	180	10-030-615002	FICA	1,100	1,400
2,915	2,914	6,096	10-030-615003	Worker's Compensation	800	1,000
15,252	16,559	35,951		Health Insurance	4,500	4,700
				Personnel Services Total	24,300	30,800
Material & Services						
56	20	300	10-030-620010	Supplies	100	100
590	330	100	10-030-621003	Publications	500	500
6,574	13,410	30,000	10-030-621006	Consultant-Planner	10,000	10,000

			1,000	10-030-621017	Training	500	500
7,220	13,760	31,400			Material & Services Total	11,100	11,100
22,473	30,319	67,351			Land Use & Development Total	35,400	41,900

2021/2022 2022/2023 2023/2025

Actual

Actual

Adj. Budget

Account

Material & Services

2025/2026

Proposed

Approved

Material & Services	2025/2026	2025/2026
Supplies	2,000	2,000
Power & Phone	4,000	4,000
Contracted Services	70,000	70,000
Periodicals	-	-
Programs/Publicity	1,000	1,000
Movies	500	500
IT Support	4,000	4,000
Software Support/Maintenance	2,000	2,000
Material & Services Total	83,500	83,500

Capital Outlay

7,904 - - 10-050-630005 Computers

Capital Outlay Total

83,500

83,500

Library Total

83,500

83,500

Attorney Expenditures

2021/2022 2022/2023 2023/2025

Actual

Actual

Adj. Budget

Account

Description

2025/2026

Proposed

Approved

Material & Services	2025/2026	2025/2026
Attorney Fees	7,000	7,000
Material & Services Total	7,000	7,000
Attorney Total	7,000	7,000

Finance & Administration Expenditures

2021/2022 2022/2023 2023/2025

Actual

Actual

Adj. Budget

Account

Description

2025/2026

Proposed

Approved

Personnel Services	2025/2026	2025/2026
Finance Director/Budget Officer	7,900	45,100
City Administrator	113,600	113,600
Account Clerk	13,100	16,600
UB Clerk	-	-

2,817	2,947	6,353	10-070-610012	Finance Clerk	-	-
8,216	4,707	14,925	10-070-614001	Retirement	40,200	52,300
1,849	174	4,708	10-070-614002	VEBA	800	1,100
188	1,867	531	10-070-615001	FICA	10,400	13,400
-	196	264	10-070-615002	Worker's Compensation	8,100	10,600
6,039	5,277	13,006	10-070-615003	Health Insurance	28,000	38,100
41,786	36,614	94,974		Personnel Services Total	222,100	290,800
				Material & Services Total		
1,234	1,427	3,000	10-070-620010	Supplies	1,500	1,500
249	-	-	10-070-620013	Telephone	-	-
413	506	1,100	10-070-620014	Power	700	700
128	123	400	10-070-620019	Postage	250	250
-	2,616	-	10-070-620201	Professional Services	1,500	1,500
-	-	5,250	10-070-620205	Contracted Services	5,000	5,000
98	20	200	10-070-621003	Publications	200	200
-	-	1,000	10-070-621017	Training	500	500
274	1,145	1,500	10-070-622015	Miscellaneous Expense	1,000	1,000
133	36	600	10-070-622020	Membership/Dues	200	200
-	123	500	10-070-622021	Travel	500	500
1,270	1,114	3,500	10-070-624010	Surety Bonds	1,500	1,500
-	98	1,000	10-070-622510	IT Support	200	200
70	-	8,900	10-070-630128	Software Support Maintenance	7,000	7,000
3,869	7,207	26,950		Material & Services Total	20,050	20,050
45,654	43,820	121,924		Finance & Administration Total	242,150	310,850

Municipal Court Expenditures

2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved
-	-	-	10-080-610002	Finance Director/Budget Officer	-	2,400
4,311	4,671	9,861	10-080-610005	City Administrator	-	-
-	-	-	10-080-610006	Account Clerk	1,300	1,700
16,962	18,295	41,986	10-080-610402	Court Clerk	67,600	65,600
4,091	4,510	12,573	10-080-614001	Retirement	20,600	20,800
1,626	232	3,967	10-080-614002	VEBA	600	600
189	1,758	425	10-080-615001	FICA	5,300	5,400
-	198	420	10-080-615002	Worker's Compensation	4,200	4,200
7,775	16,258	10-080-615003	Health Insurance		21,900	22,500

34,954	37,437	85,490	Personnel Services Total	121,500	123,200
150	107	500	10-080-620010 Supplies	400	400
950	1,675	6,500	10-080-620205 Contracted Services (Judge)	5,000	5,000
14,974	14,245	38,000	10-080-621005 Court Costs	20,000	20,000
1,020	905	2,000	10-080-621016 Attorney Fees	5,000	5,000
1,053	-	1,200	10-080-622011 Workshop	-	-
-	-	100	10-080-624010 Court Clerk Bond	-	-
2,027	2,068	5,000	10-080-624011 Muni Court Software Module	3,000	3,000
20,174	18,999	53,300	Material & Services Total	33,400	33,400
55,128	56,436	138,790	Municipal Court Total	154,900	156,600

Public Properties Expenditures

2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved
2,006	-	-	10-090-610002 Finance Director/Budget Officer	-	4,000	4,000
8,622	9,341	19,724	10-090-610005 City Administrator	-	-	-
2,554	2,788	5,963	10-090-610006 Account Clerk	4,600	5,800	5,800
4,479	5,341	9,157	10-090-610007 UB Clerk	-	-	-
1,230	1,584	5,000	10-090-610008 Overtime	-	-	-
5,371	5,812	12,736	10-090-610201 Supervisor/Director of Public Works	6,200	6,200	6,200
-	-	-	10-090-610202 Lead Person	4,400	4,400	4,400
-	-	-	10-090-610204 Water/Wastewater Operator	32,900	32,900	32,900
25,021	25,924	55,136	10-090-610205 Utility Worker I & II	37,000	37,000	37,000
-	8,621	-	10-090-610206 Seasonal Worker	10,000	10,000	10,000
9,696	9,875	26,286	10-090-614001 Retirement	28,500	30,000	30,000
3,707	362	8,240	10-090-614002 VEBA	600	600	600
199	3,898	4,671	10-090-615001 FICA	7,500	7,800	7,800
-	206	744	10-090-615002 Worker's Compensation	5,400	5,800	5,800
14,741	14,115	29,266	10-090-615003 Health Insurance	27,300	28,400	28,400
77,626	87,866	176,923	Personnel Services Total	164,400	172,900	

Material & Services

6,685	24,000	10-090-620010 Supplies	5,000	5,000
124	-	10-090-620012 Marina Supplies	1,500	1,500
5,504	3,592	10-090-620014 Power & Phone	6,000	6,000
2,161	-	10-090-620016 Fuel-Public Works	-	-
1,548	135	10-090-620017 Clothing Allowance	400	400

-	1,748	3,000	10-090-620018	Uniforms	-	-
5	133	16,000	10-090-620019	Marina: UST	-	-
1,457	877	4,000	10-090-620020	Waterway Lease	1,500	1,500
7,090	1,136	4,000	10-090-620112	Small Tools	1,500	1,500
403	-	-	10-090-620205	Contracted Services	7,000	7,000

Public Properties Expenditures

(continued)

2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved
177	-	1,000	10-090-621017	Training	-	-
3,929	3,158	3,000	10-090-622503	Launch Supplies-map	2,500	2,500
851	19,926	50,000	10-090-622504	Repair & Maintenance	10,000	32,000
11,864	1,698	2,000	10-090-622505	Vehicle Repair & Maintenance	2,000	2,000
22,905	6,247	8,000	10-090-622506	Marina: Repair & Maintenance	2,500	2,500
-	-	2,400	10-090-630214	Ventek	1,500	1,500
-	-	200	10-090-640312	Publications	-	-
58,017	45,334	127,900		Material & Services Total	41,400	63,400

Capital Outlay

-	10-090-630004	Software Upgrade	1,500	1,500
11,433	25,000	20,000	10-090-630215	Security/Upgrade Technology
11,433	25,000	20,000		Capital Outlay Total
147,076	158,200	324,823		Public Properties Total

Police Department Expenditures

2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved
-	-	-	10-090-610002	Finance Director/Budget Officer	-	14,200
-	-	-	10-100-610006	Account Clerk	4,600	5,800
28,091	30,661	88,000	10-100-610008	Overtime	40,000	40,000
55,946	58,649	125,389	10-100-610100	Police Clerk	71,800	71,800
102,456	105,009	224,511	10-100-610101	Police Chief	124,200	124,200
91,893	100,974	202,984	10-100-610102	Police Sergeant	119,200	119,200
141,101	200,642	414,405	10-100-610103	Patrol Officers	205,600	205,600
150	600	1,200	10-100-610104	Phone Allowance	600	600
106,089	117,788	311,845	10-100-614001	Retirement	204,900	209,400
32,133	525	7,200	10-100-614002	VEBA	3,600	3,700
12,354	38,006	80,730	10-100-615001	FICA	43,700	44,700

-	13,777	52,764	10-100-615002	Worker's Compensation	34,400	35,400
97,283	114,984	243,876	10-100-615003	Health Insurance	130,500	134,400
667,496	781,616	1,752,904		Personnel Services Total	983,100	1,009,000
				Material & Services		
12,931	12,614	26,000	10-100-620010	Supplies	13,000	13,000
10,251	4,804	20,000	10-100-620011	Car Expense	10,000	10,000
15,810	14,388	52,000	10-100-620012	Fuel-Police	20,000	20,000
9,798	9,336	25,000	10-100-620014	Power & Phone	13,000	13,000
1,594	2,069	5,600	10-100-620021	Copier Lease	2,800	2,800
-	4,785	-	10-100-620205	Contracted Services	1,000	1,000
13,880	16,261	37,000	10-100-621015	Insurance	26,250	26,250
2,244	3,454	14,000	10-100-621017	Training	7,000	7,000
3,314	6,269	14,000	10-100-621018	Uniform Allowance	-	7,000
425	635	1,000	10-100-622020	Dues	500	500
241	-	1,000	10-100-622504	Repair & Maintenance	500	500
8,361	8,554	19,000	10-100-622510	Software Support/Maintenance	9,500	9,500
739	-	-	10-100-630128	IT Support	1,800	1,800
1,381	-	3,600	10-100-630210	Tech Infrastructure Support	12,250	12,250
4,044	4,302	9,500	10-100-638020	Lexipole	7,800	7,800
85,013	87,469	227,700		Material & Services Total	125,400	132,400
				Police Department Expenditures		
				(continued)		
2021/2022	2022/2023	2023/2025				
Actual	Actual	Adj. Budget	Account	Description	2025/2026	2025/2026
					Proposed	Approved
				Capital Outlay		
5,148	-	-	10-100-630005	Computer	-	-
10,024	-	-	10-100-630004	Software Upgrade	7,000	-
-	45,000	10-100-630002	Body Cameras	-	-	
67,048	6,000	10-100-630130	OJP Vest	6,000	6,000	
82,220	85,000	10-100-638026	Police Vehicle	-	-	
834,730	869,085	2,116,604		Capital Outlay Total	13,000	6,000
				Police Department Total	1,121,500	1,147,400
				Unallocated Requirements		
2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
83,803	82,553	161,500	10-010-640312	Transfers	84,600	84,600

		150,000	10-010-640322	Transfer: Sewer Fund (IF Loan)	-	-
165,000	300,000	400,000	10-010-640317	Transfer: Special Projects	-	-
248,803	382,553	711,500		Transfers Total	84,600	84,600
		760,000	10-010-650001	Operating Contingency	327,000	351,000
248,803	382,553	1,471,500		Unallocated Total	411,600	435,600
		1,612,195	10-010-650000	Unappropriated Ending Fund Balance	3,320,400	3,154,200
2,131,225	2,340,455			Ending Fund Balance - Actual		
3,678,178	4,039,285	6,264,454		TOTAL REQUIREMENTS	5,722,600	5,714,800

2025/2026 Proposed Budget
City of Rainier
DEBT SERVICE FUND

Debt Service Fund Resources					2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description		
				Loan Reserve Restricted		
-	-	967,200	20-000-410005	GO Bond Tax Assessment	480,800	480,800
488,313	486,453	-	20-000-467100	Transfer: Sewer GO Bond Taxes	-	-
191,284	190,555	378,900	20-000-467101	Trans: Sewer Fund	188,400	188,400
162,336	162,336	138,800	20-000-467102	Trans: Water Fund	69,500	69,500
3,637	18,732	37,500	20-000-467110	Trans: Sewer Fund (A Street)	29,100	29,100
83,803	82,553	161,500	20-000-467114	Trans: General Fund (A Street Plaza)	84,600	84,600
929,373	940,629	1,683,900		Transfers Total	852,400	852,400
1,293,469	1,304,725	2,047,996		Debt Service Fund Resources Total	1,216,000	1,216,000

Debt Service Requirements (continued)

2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved
48,879	51,812	113,200	20-200-670101	OEDD Water L00007-Principal	61,800	61,800
145,751	17,524	25,600	20-200-670111	OEDD Water L00007-Interest	7,700	7,700
20,457	88,563	-	20-200-670103	OEDD Water B97003B-Principal	-	-
38,623	4,437	-	20-200-670113	OEDD Water B97003B-Interest	-	-
84,338	149,964	313,100	20-200-670106	DEQ-WWTP-R75262-Principal	163,400	163,400
6,910	34,410	55,700	20-200-670116	DEQ-WWTP-R75262-Interest	21,100	21,100
98,597	6,181	10,100	20-200-670126	DEQ-WWTP-R75262-Fee	3,900	3,900
8,662	382,831	799,200	20-200-670107	DEQ-WWTP-R75263-Principal	417,100	417,100
372,077	87,843	142,200	20-200-670117	DEQ-WWTP-R75263-Interest	53,800	53,800
17,639	15,779	25,800	20-200-670127	DEQ-WWTP-R75263-Fee	9,900	9,900

Debt Service Requirements

2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved
65,482	34,430	64,400	20-200-670132	A St Plaza-B18002 Interest	35,800	35,800
-	29,802	60,400	20-200-670133	A St Plaza-B18002 Principal	30,400	30,400
3,637	8,848	18,700	20-200-670136	A St Plaza-B18007 Principal	9,900	9,900
-	9,473	18,000	20-200-670137	A St Plaza-B18007 Interest	8,500	8,500
8,544	5,928	11,400	20-200-670134	DEQ A St-Sewer Interest	8,000	8,000

9,777	10,814	22,200	20-200-670135	DEQ A St-Sewer Principal	18,100	18,100	
-	1,990	3,900	20-200-670138	DEQ A St-Sewer Fee	3,000	3,000	
929,373	940,629	1,683,900			852,400	852,400	
				Debt Service Total			
Unallocated Requirements							
2021/2022	2022/2023	2023/2025			2025/2026	2025/2026	
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved	
364,096	364,096	364,096	20-200-680003	Loan Reserve Requirement	363,600	363,600	
				Ending Fund Balance - Actual			
1,293,469	1,304,725	2,047,996			1,216,000	1,216,000	
				TOTAL REQUIREMENTS			

2025/2026 Proposed Budget
City of Rainier
SEWER FUND

Sewer Fund Resources						2025/2026	2025/2026
2021/2022	2022/2023	2023/2025	Account	Description	Proposed	Approved	
Actual	Actual	Adj. Budget					
593,851	531,523	277,129	30-000-470000	Beginning Cash	91,600	91,600	
493,126	486,453	-	30-000-410005	G O Bond Tax Assessment	-	-	
1,000	300	500	30-000-430008	Hook-Up Fees	500	500	
715,755	733,105	1,440,000	30-000-450001	Sewer Revenue	1,220,000	1,170,000	
396,448	200,114	340,000	30-000-450005	Sludge Revenue	25,000	25,000	
-	-	150,000	30-000-467116	Transfer from Gen Fund - I/F Loan	-	-	
1,774	585	22,465	30-000-460001	Miscellaneous Revenue	10,000	10,000	
2,201,954	1,952,080	2,230,094	Sewer Fund Revenue Total		1,347,100	1,297,100	

Sewer Operations Requirements

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026	2025/2026
Actual	Actual	Adj. Budget			Proposed	Approved

Personnel Services

6,017	-	-	30-300-610002	Finance Director	35,600	5,900
21,555	23,353	49,307	30-300-610005	City Administrator	-	-
22,992	25,093	53,669	30-300-610006	Account Clerk (Office manager)	9,100	11,600
39,735	45,722	87,497	30-300-610007	UB Clerk	32,650	31,750
5,950	6,192	20,000	30-300-610008	Overtime	10,000	10,000
12,676	13,262	28,591	30-300-610012	Finance Clerk	-	-
48,339	52,309	114,629	30-300-610201	Director of Public Works/Supervisor	56,000	56,000
21,920	23,485	45,738	30-300-610202	Lead Person	39,400	38,150
-	-	-	30-300-610204	Water/Wastewater Operator	59,700	59,700
94,625	97,991	209,410	30-300-610205	Utility Worker 1 & II/ Operator	31,800	31,800
-	1,266	-	30-300-610206	Seasonal Worker	-	-
55,398	58,098	152,036	30-300-614001	Retirement	81,800	73,100
-	2,397	46,577	30-300-614002	VEBA	2,200	2,000
20,781	22,046	4,812	30-300-615001	FICA	21,000	19,050
2,790	2,656	25,188	30-300-615002	Worker's Compensation	16,800	14,950
77,056	74,803	154,862	30-300-615003	Health Insurance	71,700	63,650
429,832	448,673	992,316	Personnel Services Total		467,750	417,650

Sewer Operations Requirements

(continued)

2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Materials & Services		2025/2026 Proposed	2025/2026 Approved
				Description	Materials & Services		
56,982	17,536	30,000	30-300-615000	Fee/Misc.	35,000	35,000	35,000
8,696	9,992	25,000	30-300-620010	Supplies	10,000	10,000	10,000
65,009	54,754	120,000	30-300-620014	Power & Phone	50,000	50,000	50,000
5,004	5,266	12,000	30-300-620016	Fuel-Public Works	7,000	7,000	7,000
550	600	1,500	30-300-620017	Clothing Allowance	800	800	800
1,553	1,722	3,200	30-300-620018	Uniforms	-	-	-
1,447	1,428	3,000	30-300-620019	Postage	2,000	2,000	2,000
31,731	36,032	70,000	30-300-620111	Lab Supplies/Chemicals	35,000	35,000	35,000
1,576	983	2,400	30-300-620112	Small Tools	1,000	1,000	1,000
3,569	3,479	10,000	30-300-620113	NPDES Permit	4,500	4,500	4,500
2,443	5,196	40,000	30-300-620201	Professional Services	65,000	65,000	65,000
-	250	45,000	30-300-620205	Contracted Services	2,000	2,000	2,000
119	76	1,000	30-300-621003	Publications	250	250	250
7,425	7,875	16,000	30-300-621011	Audit	12,000	12,000	12,000
13,880	16,261	37,145	30-300-621015	Insurance	26,250	26,250	26,250
3,033	628	7,000	30-300-621017	Training	2,000	2,000	2,000
226	430	1,000	30-300-622020	Membership/Dues	-	-	-
80	331	3,000	30-300-622021	Travel	2,000	2,000	2,000
52,722	15,678	90,000	30-300-622502	Bio-Solid Disposal	60,000	60,000	60,000
39,316	49,711	102,265	30-300-622504	Repair & Maintenance	100,000	100,000	100,000
4,214	5,836	15,000	30-300-622505	Vehicle Equipment Maintenance	5,000	5,000	5,000
10,939	5,297	15,000	30-300-622510	IT Support	7,000	7,000	7,000
-	597	2,000	30-300-624009	Mayor/Council	700	700	700
-	12,815	12,000	30-300-630128	Software Support/Maintenance	9,000	9,000	9,000
310,512	252,774	663,510	Materials & Services Total	436,500	436,500		
			Capital Outlay				
-	-	-	30-300-630004	Software Upgrade	1,500	1,500	1,500
854	4,289	-	30-300-630210	Technology Infrastructure	5,833	5,833	5,833
-	-	67,360	30-300-630229	SEP Project	-	-	-
-	-	-	30-300-630216	Storm Water Management	-	-	-
854	4,289	67,360	Capital Project Outlay Total	7,333	7,333		
741,199	705,737	1,723,186	Sewer Operations Total	911,583	861,483		

				Unallocated Requirements		2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description			
488,313	486,453	-	30-300-640300	Transfer: GO Bond Debt Service	-	-	-
191,284	190,555	378,900	30-300-640306	Trans: Debt-DEQ R75262	188,400	188,400	
3,637	18,732	37,500	30-300-640310	Trans: Debt-DEQ A Street	29,100	29,100	
-	-	-	30-300-640XXX	Trans: General Fund (I/F Loan Repay)	150,000	150,000	
245,999	260,000	-	30-300-640006	Trans: Sewer Capital	-	-	
929,233	955,740	416,400	Transfers Total		367,500	367,500	
			Contingency		68,017	68,117	
929,233	955,740	506,908	Unallocated Total		435,517	435,617	
531,523	290,604	-	30-300-650000	Unappr. Ending Fund Balance	-	-	
			Ending Fund Balance - Actual				
2,201,955	1,952,081	2,230,094	TOTAL REQUIREMENTS		1,347,100	1,297,100	

2025/2026 Proposed Budget
City of Rainier
SEWER CAPITAL IMPROV. FUND

Sewer Capital Improvement Resources					2025/2026	2025/2026	
2021/2022	2022/2023	2023/2025	Adj. Budget	Account	Description	Proposed	Approved
Actual	Actual						
751,845	954,527	775,351	83-000-470000	Beginning Balance		344,300	344,300
26,450	7,935	400,000	83-000-420017	DEQ SRF WWTP - Grant/Loan		-	-
111,613	111,613	8,000	83-000-430011	Sewer SDC		-	-
-	-	83-000-420011	Federal Infrastructure Aid			-	-
-	-	83-000-420056	State Infrastructure Aid			500,000	500,000
245,999	260,000	115,309	83-000-460001	Miscellaneous: ODOT Fund Exchange		-	-
1,135,907	1,334,075	1,298,660	83-000-467102	Transfer: Sewer Fund		-	-
Sewer Capital Improv. Fund Resource Total					844,300	844,300	

Sewer Capital Improvement Requirements

2021/2022	2022/2023	2025/2026	Adj. Budget	Account	Description	2025/2026	2025/2026
Actual	Actual					Proposed	Approved
				Capital Outlay			
-	55,212	557,100	83-830-630010	Infrastructure A Street		-	-
-	1,168	300,000	83-830-630111	WW Master Plan Review		-	-
33,484	607	4,000	83-830-630201	Meter Replacement		-	-
-	-	8,000	83-830-630228	Utility Billing Folder/Stuffer		-	-
-	-	6,100	83-830-630229	SEP Project		135,000	135,000
21,084	6,379	-	83-830-633038	WWTP: Engineering		-	-
109,152	81,382	101,370	83-830-633039	WWTP Project-Site Improvement		12,500	12,500
17,660	119,893	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		678,000	678,000
-	11,751	100,000	83-830-638028	WW Equipment		-	-
181,379	309,340	1,230,110	Capital Outlay Total			825,500	825,500
181,379	309,340	1,230,110	Sewer Capital Improvement Total			825,500	825,500

Unallocated Requirements

2021/2022	2022/2023	2025/2026	Adj. Budget	Account	Description	2025/2026	2025/2026
Actual	Actual					Proposed	Approved
68,550	83-830-650000	Unappr. Ending Fund Balance				18,800	18,800

		Ending Fund Balance - Actual
	954,527	1,024,735
	1,135,906	1,334,075
		1,298,660
		TOTAL REQUIREMENTS
		844,300
		844,300

2025/2026 Proposed Budget
City of Rainier
WATER FUND

Water Fund Resources				2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	
557,320	347,750	181,618	40-000-470000	Beginning Balance	291,500
5,000	1,500	5,000	40-000-430008	Hook-Up Fees	5,000
715	1,035	1,000	40-000-430009	Water Deposits	1,200
928,395	936,930	1,800,000	40-000-450002	Water Revenue	938,900
17,329	21,479	10,000	40-000-460001	Miscellaneous Revenue	20,000
1,508,759	1,308,694	1,997,618		Water Fund Revenue Total	1,256,600
					1,256,600

Water Operations Requirements

2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved
Personnel Services						
6,017	-	-	40-400-610002	Finance Director	35,600	5,900
21,555	23,353	49,307	40-400-610005	City Administrator	-	-
22,992	25,093	53,669	40-400-610006	Account Clerk	9,100	11,600
39,735	45,722	87,497	40-400-610007	UB Clerk	32,650	31,750
6,874	7,169	20,000	40-400-610008	Overtime	10,000	10,000
12,676	13,262	28,591	40-400-610012	Finance Clerk	-	-
48,339	52,309	114,629	40-400-610201	Supervisor/Director of Public Works	56,000	56,000
43,839	46,969	91,477	40-400-610202	Lead Person	39,400	38,150
-	-	-	40-400-610204	Water/Wastewater Operator	59,700	59,700
94,625	97,991	209,410	40-400-610205	Utility Worker I & II/Operator	31,800	31,800
-	1,458	-	40-400-610206	Seasonal Worker	-	-
59,805	62,920	163,127	40-400-614001	Retirement	81,800	73,100
-	2,532	50,076	40-400-614002	VEBA	2,200	2,000
22,530	23,924	27,933	40-400-615001	FICA	21,000	19,050
2,799	2,664	5,172	40-400-615002	Worker's Compensation	16,800	14,950
82,877	80,624	167,056	40-400-615003	Health Insurance	71,700	63,650
464,662	485,991	1,067,944		Personnel Services Total	467,750	417,650

Water Operations Requirements
(continued)

Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
8,049	10,989	18,000	40-400-615000	Fee/Misc.	35,000	35,000
8,056	10,056	20,000	40-400-620010	Supplies	10,000	10,000
42,664	41,402	96,000	40-400-620014	Power & Phone	50,000	50,000
3,645	4,338	12,000	40-400-620016	Fuel-Public Works	7,000	7,000
633	690	1,200	40-400-620017	Clothing Allowance	800	800
1,553	1,719	3,500	40-400-620018	Uniforms	-	-
1,447	1,428	3,000	40-400-620019	Postage	2,000	2,000
19,535	25,579	60,000	40-400-620111	Lab Supplies/Chemicals	35,000	35,000
1,195	827	4,000	40-400-620112	Small Tools	1,000	1,000
3,437	5,484	7,000	40-400-620115	Water Sampling	4,500	4,500
7,807	5,806	16,000	40-400-620201	Professional Services	40,000	40,000
-	5,400	35,500	40-400-620205	Contracted Services	2,000	2,000
97	55	1,000	40-400-621003	Publications	250	250
7,425	7,875	16,000	40-400-621011	Audit	12,000	12,000
13,880	16,261	37,145	40-400-621015	Insurance	26,250	26,250
2,703	1,057	6,000	40-400-621017	Training	2,000	2,000
456	463	1,200	40-400-622020	Membership/Dues	800	800
401	331	2,000	40-400-622021	Travel	2,000	2,000
44,591	43,656	120,000	40-400-622504	Repair & Maintenance	50,000	50,000
4,549	5,830	15,000	40-400-622505	Vehicle Equipment Maintenance	5,000	5,000
10,939	5,298	15,000	40-400-622510	IT Support	7,000	7,000
856	530	2,000	40-400-624009	Mayor/Council	700	700
50	-	100	40-400-626001	Water Deposits	-	-
-	4,289	8,900	40-400-630128	Software Support/Maintenance	9,000	9,000
183,966	199,362	500,545	Materials & Services Total		302,300	302,300
Capital Outlay						
-	-	-	40-400-630004	Software Upgrade	1,500	1,500
-	8,526	-	40-400-630210	Technology Infrastructure	5,833	5,833
648,628	693,878	1,568,489	Capital Outlay Total		7,333	7,333
Unallocated Requirements						
2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
162,336	162,336	138,800	40-400-640106	Trans: Debt Service Fund	69,500	69,500

350,045	300,000	100,000	40-400-640006	Trans: Water Capital Fund	200,000	200,000
512,381	462,336	238,800		Transfers Total	269,500	269,500
-	-	-	40-400-650001	Contingency	129,000	120,000
512,381	462,336	238,800		Unallocated Total	398,500	389,500
347,750	152,480	190,329	40-400-650000	Unappr. Ending Fund Balance	80,717	139,817
				Ending Fund Balance - Actual		
1,508,759	1,308,694	1,997,618		TOTAL REQUIREMENTS	1,256,600	1,256,600

2025/2026 Proposed Budget

City of Rainer
WATER CAPITAL IMPROV. FUND

Water Capital Improv. Resources						2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description			
58,409	357,303	471,543	84-000-470000	Beginning Balance		334,600	334,600
111,613	111,613	-	84-000-420011	Federal Infrastructure Aid	-	-	-
-	165,057	-	84-000-420012	WTP Insurance Reimbursement	-	-	-
-	-	8,242	84-000-460001	ODOT Fund Exchange	-	-	-
301,071	-	-	84-000-460012	Water System Master Plan Grant	-	-	-
350,045	300,000	100,000	84-000-467102	Transfer: Water Fund	200,000	200,000	
9,200	2,760	1,800	84-000-467107	SDC Revenue	-	-	-
830,338	936,732	581,585		Water Capital Improv. Resources Total	534,600	534,600	
Water Capital Improv. Requirements						2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	Capital Outlay		
-	7,202	39,819	84-840-630014	Water Project: A Street	-	-	-
-	-	-	84-840-63XXXX	Water Project: E Street	75,000	75,000	
-	-	50,000	84-840-630110	Capital Outlay - Other	-	33,000	
32,358	607	4,000	84-840-630201	Meter Replacement	-	-	-
-	-	8,000	84-840-630228	Utility Billing Folder/Stuffer	-	-	-
-	-	-	84-840-630229	SEP Project	25,000	25,000	
4,253	59,835	-	84-840-633038	Consulting/Engineering	-	-	-
185,910	73,774	250,000	84-840-633039	WTP Project-Site Improvement	175,000	175,000	
37,125	-	-	84-840-633040	D Street Loop	-	-	-
182,656	288,943	-	84-840-633042	WTP Fire	-	-	-
30,733	9,848	-	84-840-633043	Water System Master Plan (Consulting)	-	-	-
-	47,086	37,766	84-840-633045	Water Line/Valves/Hydrants	30,000	30,000	
-	-	150,000	84-840-633046	Reservoirs	15,000	15,000	
-	32,043	-	84-840-633026	Vehicle/Equipment Replacement	33,000	-	-
-	-	-	84-840-6338027	Collection System Rehabilitation/Replacement	180,000	180,000	
473,035	519,337	539,585		Capital Outlay Total	533,000	533,000	
473,035	519,337	539,585		Water Capital Improv. Requirements Total	533,000	533,000	

						Unallocated Requirements			
2021/2022		2022/2023		2023/2025				2025/2026	2025/2026
Actual		Actual		Adj. Budget		Account Description		Proposed	Approved
357,303		417,395		42,000	84-840-650000	Unappr. Ending Fund Balance		1,600	1,600
830,338		936,732				Ending Fund Balance - Actual			
TOTAL REQUIREMENTS							534,600	534,600	

2025/2026 Proposed Budget
City of Rainer
TIMBER FUND

Timber Fund Resources					2025/2026	2025/2026
2021/2022	2022/2023	2023/2025	Account	Description	Proposed	Approved
Actual	Actual	Adj. Budget				
1,256,858	1,709,274	1,692,832	50-000-470000	Beginning Balance	1,062,200	1,062,200
514,494	-	600,000	50-000-460003	Timber Sales	600,000	600,000
-	-	-	TBD	Transfer In: Special Proj (1/F Loan repay)	13,000	13,000
1,771,352	1,709,274	2,292,832		Timber Fund Revenue Total	1,675,200	1,675,200

Timber Operations Requirements					2025/2026	2025/2026
2021/2022	2022/2023	2023/2025	Account	Description	Proposed	Approved
Actual	Actual	Adj. Budget				
38	980	4,200	50-500-620010	Materials & Services	-	-
7,410	5,944	20,000	50-500-621006	Supplies/Misc.	-	-
13,880	16,261	37,145	50-500-621015	Consultant	11,000	11,000
1,639	13,162	29,000	50-500-622016	Insurance	26,250	26,250
6,755	6,495	11,000	50-500-623011	Road Repairs	35,000	35,000
12,636	19,529	28,000	50-500-623012	Vegetation Control	6,500	6,500
-	2,500	8,000	50-500-623014	Tree Planting	12,000	12,000
4,160	5,649	12,000	50-500-623016	Herbicide Application/Spraying	14,000	14,000
3,674	-	12,000	50-500-623017	State Fire Protection	6,500	6,500
-	2,400	6,500	50-500-626102	Timber Tax	-	-
6,293	2,172	6,000	50-500-6222510	Pre-Commercial Thinning	4,500	4,500
-	4,289	8,900	50-500-630128	IT Support	3,000	3,000
-	-	-	50-500-630210	Software Support/Maintenance	6,000	6,000
5,593	-	27,000	50-500-638001	Technology Infrastructure	-	-
62,078	79,380	209,745		Materials & Services Total	38,000	38,000
Capital Outlay					162,750	162,750
Property Purchase					-	-
Capital Outlay Total					-	-
Timber Operations Total					162,750	162,750

Unallocated Requirements

2021/2022	2022/2023	2023/2025	Description	2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Proposed	Approved
62,078	79,380	488,745	Timber Operations Total	162,750	162,750

2025/2026 Proposed Budget
City of Rainier
STREET FUND

Street Fund Resources					2025/2026	2025/2026
2021/2022	2022/2023	2023/2025	Account	Description	Proposed	Approved
Actual	Actual	Adj. Budget				
261,505	221,666	80,585	60-000-470000	Beginning Balance	226,400	226,400
114,324	114,480	-	60-000-410001	Current Taxes	-	-
2,933	2,128	-	60-000-410002	Prior Taxes	-	-
153,784	149,440	280,000	60-000-420006	State - Street Allotment	160,000	160,000
37	335	100	60-000-460001	Miscellaneous Revenue	-	-
-	-	238,200	60-000-467114	Transfer from General Fund	-	-
532,583	488,048	598,885	Street Fund Revenue Total		386,400	386,400
Street Operations Requirements						
2021/2022	2022/2023	2025/2026	Account	Description	2025/2026	2025/2026
Actual	Actual	Adj. Budget			Proposed	Approved
3,008	-	-	60-600-610002	Finance Director	-	800
17,244	18,683	29,585	60-600-610005	City Administrator	-	-
2,555	2,788	5,963	60-600-610006	Account Clerk	6,500	8,300
746	829	5,000	60-600-610008	Overtime	5,000	5,000
5,371	5,812	12,736	60-600-610201	Supervisor/Director of Public Works	6,200	6,200
7,307	7,828	15,246	60-600-610202	Lead Person	4,400	4,300
2,725	2,833	-	60-600-610203	Utility Worker I DO NOT USE	-	-
-	-	-	60-600-610204	Water/Wastewater Operator	8,100	8,100
5,947	6,090	18,795	60-600-610205	Utility Worker I & II	5,200	5,200
-	494	-	60-600-610206	Seasonal Labor	-	-
8,901	9,227	21,342	60-600-614001	Retirement	10,700	11,400
-	236	6,680	60-600-614002	VEBA	100	100
3,335	3,440	3,420	60-600-615001	FICA	2,700	2,900
1,799	12,064	408	60-600-615002	Worker's Compensation	2,300	2,400
11,219	10,490	19,916	60-600-615003	Health Insurance	8,800	9,000
70,155	80,814	139,091	Personnel Services Total		60,000	63,700

Street Operations Requirements
(continued)

2021/2022 Actual	2022/2023 Actual	2025/2026 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	Adj. Budget	Account	Materials & Services	2025/2026 Proposed	2025/2026 Approved
4,538	7,515	15,000	60-600-620010	Supplies	6,000	6,000
21,398	22,789	50,000	60-600-620014	Power & Phone	25,000	25,000
3,262	4,338	9,000	60-600-620016	Fuel-Public Works	4,000	4,000
69	75	400	60-600-620017	Clothing Allowance	100	100
1,782	1,708	3,000	60-600-620018	Uniforms	-	-
1,100	584	3,000	60-600-620112	Small Tools	1,000	1,000
2,936	3,303	10,000	60-600-620201	Professional Services	4,000	4,000
7,399	6,277	15,250	60-600-620205	Contracted Services	7,500	7,500
51	55	500	60-600-621003	Publications	200	200
7,425	7,875	16,000	60-600-621011	Audit	11,200	11,200
13,880	16,261	37,145	60-600-621015	Insurance	26,250	26,250
1,150	165	1,000	60-600-621017	Training	200	200
8,574	1,949	20,000	60-600-622018	Street Signs	5,000	5,000
-	-	150	60-600-622020	Membership/Dues	500	500
-	-	500	60-600-622021	Travel	100	100
6,458	7,741	60,000	60-600-622504	Repair & Maintenance	25,000	25,000
4,622	5,780	15,000	60-600-622505	Vehicle Equipment Maintenance	7,000	7,000
9,991	5,300	15,000	60-600-622510	It Support	7,000	7,000
-	4,289	8,900	60-600-630128	Software Support/Maintenance	7,000	7,000
94,634	96,002	279,845	Materials & Services Total		137,050	137,050
Capital Outlay						
-	-	-	60-600-630004	Software Upgrade	2,500	2,500
-	8,526	-	60-600-630210	Technology Infr. PC	1,833	1,833
-	8,526	-	Capital Outlay Total		4,333	4,333
164,789	185,342	418,936	Street Operations Total		201,383	205,083
Unallocated Requirements						
2021/2022 Actual	2022/2023 Actual	2025/2026 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved
146,128	224,829	100,000	60-600-640106	Transfers	-	-
146,128	224,829	100,000	Transfers Total		-	-
146,128	224,829	100,000			33,000	33,000
146,128	224,829	170,000	Unallocated Total		33,000	33,000

221,666	77,877	9,949	60-600-650000	Unappr. Ending Fund Balance	152,017	148,317
				Ending Fund Balance - Actual		
532,583	488,048	598,885		TOTAL REQUIREMENTS	386,400	386,400

2025/2026 Proposed Budget
City of Rainier
TRANSPORTATION CAPITAL IMPROV. FUND

Transportation Capital Improv. Resources						2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description			
426,243	353,547	472,104	85-000-470000	Beginning Cash Balance		70,900	70,900
150,000	-	120,000	85-000-420029	SCA Grant	221,300	221,300	
-	-	88,909	85-000-430040	Miscellaneous: ODOT Fund Exchange	-	-	
-	-	150,000	85-000-460018	TSP Grant	-	-	
-	-	-	85-000-460XXX	COG Grant	33,000	33,000	
146,128	224,829	100,000	85-000-467114	Transfer: Street Fund	-	-	
722,371	578,376	931,013		Transp. Capital Improv. Resources Total	325,200	325,200	
Transp. Capital Improv. Requirements						2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description			
				Capital Outlay			
-	57,612	429,552	85-850-630015	A Street Project-Streets	-	-	-
4,421	-	81,461	85-850-630039	Site Improvement	-	-	-
-	-	-	84-840-63XXXX	E Street Projects			
-	-	-	84-840-63XXXX	Richards Road Project	221,300	221,300	
173,775	4,692	150,000	85-850-630132	City Street Improvement	90,000	90,000	
190,628	3,408	120,000	85-850-633021	SCA Project	-	-	-
-	10,518	-	85-850-633039	Site Improvement	-	-	-
-	-	150,000	85-850-638034	TSP update	-	-	-
-	30,042	-	85-850-640318	Vehicle/Equipment Replacement	-	-	-
368,824	106,272	931,013		Capital Outlay Total	311,300	311,300	311,300
368,824	106,272	931,013		Transp. Capital Improv. Requirements Total	311,300	311,300	311,300
Unallocated Requirements						2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description			
353,547	472,104	-	85-850-650000	Unappr. Ending Fund Balance		13,900	13,900
722,371	578,376	931,013		TOTAL REQUIREMENTS	325,200	325,200	

2025/2026 Proposed Budget
City of Rainier
SPECIAL PROJECTS FUND

Special Projects Fund Resources					2025/2026	2025/2026
2021/2022	2022/2023	2023/2025	Adj. Budget	Account	Proposed	Approved
Actual	Actual	308,014	81-000-470000	Beginning Balance	250,891	250,891
213,893	285,414					
-	2,287	-	81-000-460001	Miscellaneous	-	-
100,000	-	-	81-000-460010	Fox Creek Grant	-	-
-	-	150,000	81-000-460018	ODOT TGM Grant	-	-
79,632	-	-	81-000-460021	ODOT Trail Grant	-	-
-	300,000	130,000	81-000-467802	Transfer: Timber Fund (Interfund Loan)	-	-
165,000	400,000	81-000-467114	Transfer: General Fund	-	-	-
558,525	587,701	988,014		Special Projects Fund Resource Total	250,891	250,891

Special Projects Requirements

2021/2022	2022/2023	2023/2025	Adj. Budget	Account	2025/2026	2025/2026
Actual	Actual				Proposed	Approved
				Capital Outlay		
17,409	16,304	50,000	81-810-630100	Building Improvements	-	-
-	315	485,000	81-810-630144	City Hall	70,000	70,000
-	77,189	28,916	81-810-630215	Site Improvement	-	-
27,004	49,146	150,000	81-810-633060	Park Improvements/Plan	50,000	50,000
223,312	4,310	-	81-810-633064	Riverfront Trail Design/Construction	-	-
-	-	150,000	81-810-633071	Update Comp/Zone Plan	-	-
5,387	91,687	81,810-633073	81-810-633073	Fox Creek Feasibility Study	-	-
-	19,751	15,000	81-810-633074	Donation Projects (Benches, Gazebo)	-	-
-	16,715	-	81-810-633075	Vehicle (Mower)	-	-
273,112	275,416	878,916		Capital Outlay Total	120,000	120,000
273,112	275,416	878,916		Special Projects Total	120,000	120,000

Unallocated Requirements

2021/2022	2022/2023	2023/2025	Adj. Budget	Account	2025/2026	2025/2026
Actual	Actual				Proposed	Approved
-	-	-	40-400-640106	Transfer Out: Timber Fund (I/F Loan Repay)	13,000	13,000

2025/2026 Proposed Budget
City of Rainier
LIBRARY TRUST FUND

Library Trust Resources					
2021/2022	2022/2023	2023/2025	2025/2026	2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed
94,840	88,908	82,033	90-000-470000	Beginning Balance	70,400
1,980	-	-	90-000-460001	Miscellaneous Revenue	-
25	25	40	90-000-460002	Reid Trust Interest	-
600	600	1,200	90-000-460007	Richardson's Trust Interest	600
97,445	89,533	83,273	Library Trust Resources Total	71,000	71,000
Library Operations Requirements					
2021/2022	2022/2023	2023/2025	2025/2026	2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed
			Materials & Services		
8,537	7,396	15,000	90-900-622012	Library Books	7,000
8,537	7,396	15,000	Materials & Services Total		7,000
8,537	7,396	15,000	Library Operations Total		7,000
Unallocated Requirements					
2021/2022	2022/2023	2023/2025	2025/2026	2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Approved
88,908	82,137	68,273	90-900-650000	Unappr. Ending Fund Balance	64,000
97,445	89,533	83,273	TOTAL REQUIREMENTS	71,000	71,000