

**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 3<sup>rd</sup> 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.

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Mayor Jerry Cole

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W. Scott Jorgensen, City Administrator

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# Accounts Payable

## Check Detail

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



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		150.00	
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		745.00	
Inv 56939 Total				745.00	
				<hr/>	
15333 Total:				895.00	
				<hr/>	
022 - Stephen D. Petersen, LLC Total:				895.00	
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		95.99	
12/04/2025	Supplies	60-600-620010		95.98	
12/04/2025	Supplies	30-300-620010		95.99	
Inv Nov Total				287.96	
				<hr/>	
15330 Total:				287.96	
				<hr/>	
029 - Quill Corporation Total:				287.96	
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		6.49	
11/30/2025	Supplies	10-090-620010		3.57	
11/30/2025	WWTP R&M	30-300-622504		1.89	
11/30/2025	Marina R&M	10-090-622506		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	4.58	
Inv B31962 Total				4.58
15380 Total:				4.58
<b>030 - True Value Total:</b>				39.76
<b>035 - Wilcox &amp; Flegel Line Item Account</b>				
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	127.68	
11/30/2025	PW Fuel	30-300-620010	127.68	
11/30/2025	PW Fuel	60-600-620010	127.68	
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	774.25	
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	59.66	
12/15/2025	PW Fuel	40-400-620016	59.66	
12/15/2025	PW Fuel	60-600-620016	59.66	
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		794.99
Inv CL00476 Total				794.99
				<hr/>
15364 Total:				794.99
				<hr/>
<b>035 - Wilcox &amp; Flegel Total:</b>				2,131.26
<b>043 - Cowlitz Clean Sweep Inc Line Item Account</b>				
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		1,452.00
Inv 1371075 Total				1,452.00
				<hr/>
15342 Total:				1,452.00
				<hr/>
<b>043 - Cowlitz Clean Sweep Inc Total:</b>				1,452.00
<b>044 - Columbia River PUD Line Item Account</b>				
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		292.88
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		49.82
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		41.83
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		43.38
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
				<hr/>
15314 Total:				467.91
				<hr/>
<b>044 - Columbia River PUD Total:</b>				467.91
<b>049 - Mallory Company Line Item Account</b>				
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
				<hr/>
15350 Total:				143.47
				<hr/>
<b>049 - Mallory Company Total:</b>				143.47
<b>052 - Wood's Logging Supply, Inc Line Item Account</b>				
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
				<hr/>
15365 Total:				147.02
				<hr/>
<b>052 - Wood's Logging Supply, Inc Total:</b>				147.02
<b>053 - Grainger Line Item Account</b>				
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>	

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
<b>057 - Cowlitz River Rigging Inc Total:</b>			43.76
<b>060 - One Call Concepts Inc Line Item Account</b>			
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
<b>060 - One Call Concepts Inc Total:</b>			18.48
<b>069 - Sierra Springs Line Item Account</b>			
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
<b>069 - Sierra Springs Total:</b>			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	252.33	
12/26/2025	PR Batch 00001.12.2025 ER Paid AD&D	10-000-350013	15.76	
12/26/2025	PR Batch 00001.12.2025 Increment Life	10-000-350013	109.96	
Inv Total			378.05	
15367 Total:			378.05	
077 - CIS Trust Total:				378.05
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	93.05	
Inv 531317 Total			93.05	
15362 Total:			93.05	
078 - Watkins Tractor & Supply Co Total:				93.05
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 Emplpyee Health Ins Teamstrs	10-000-350013	1,402.92	
12/26/2025	PR Batch 00001.12.2025 Teamsters Health Ins ER Portio	10-000-350013	26,655.60	
Inv Total			28,058.52	
15369 Total:			28,058.52	
079 - Oregon Teamster Employer Trust Total:				28,058.52
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	633.20	
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
<b>089 - USA Blue Book Total:</b>			1,042.01
<b>096 - Rainier Police Department Line Item Account</b>			
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
<b>096 - Rainier Police Department Total:</b>			1,376.00
<b>097 - Columbia County Treasurer Line Item Account</b>			
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
<b>097 - Columbia County Treasurer Total:</b>			618.00
<b>1020 - HOPE Line Item Account</b>			
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	
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15339 Total:			3,659.00
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1020 - HOPE Total:			3,659.00
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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	2,393.28
Inv W16684 Total			2,393.28
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15379 Total:			2,393.28
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1054 - The Automation Group, Inc. Total:			
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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	71.50
11/30/2025	Civic Pay	40-400-620010	71.50
Inv 022402 Total			143.00
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15332 Total:			143.00
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132 - Springbrook (C/O Wells Fargo), SBRK Finance Holdings Inc. Total:			
<hr/>			
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	125.54
12/05/2025	Postage meter ink	60-600-620010	125.54
12/05/2025	Postage meter ink	10-070-620010	125.54
12/05/2025	Postage meter ink	30-300-620010	125.54
Inv 0049-2607 Total			502.16
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15356 Total:			502.16
<hr/>			
137 - Pitney Bowes Inc. Total:			
<hr/>			
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
<b>182 - NW Natural Total:</b>			637.97
<b>2198 - Copies Today Line Item Account</b>			
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
<b>2198 - Copies Today Total:</b>			184.85
<b>222 - Hamer Electric, Inc Line Item Account</b>			
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
<b>222 - Hamer Electric, Inc Total:</b>			1,739.68
<b>2325 - Phillips, Cynthia L. Line Item Account</b>			
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
<b>2325 - Phillips, Cynthia L. Total:</b>			525.00

Check Number	Check Date		Amount
<b>3000 - ALS Group USA, Corp. Line Item Account</b>			
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	120.00
Inv 36-51-700159 Total			120.00
			<hr/>
15311 Total:			120.00
<b>3000 - ALS Group USA, Corp. Total:</b>			<hr/> 120.00
<b>3021 - Marlin Business Bank Line Item Account</b>			
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	164.00
Inv 41336873 Total			164.00
			<hr/>
15351 Total:			164.00
<b>3021 - Marlin Business Bank Total:</b>			<hr/> 164.00
<b>3025 - Northstar Chemical, Inc. Line Item Account</b>			
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	866.00
Inv 327819 Total			866.00
			<hr/>
15324 Total:			866.00
<b>3025 - Northstar Chemical, Inc. Total:</b>			<hr/> 866.00
<b>308 - Quality Control Services, Inc Line Item Account</b>			
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	410.00
Inv 12228331 Total			410.00
			<hr/>
15359 Total:			410.00

Check Number	Check Date		Amount
<b>308 - Quality Control Services, Inc Total:</b>			410.00
<b>3115 - Jammie's Environmental, Inc. Line Item Account</b>			
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	5,517.07
Inv 251474 Total			5,517.07
15348 Total:			5,517.07
<b>3115 - Jammie's Environmental, Inc. Total:</b>			5,517.07
<b>3186 - Pitney Bowes Global Financial Services LLC Line Item Account</b>			
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	71.96
12/15/2025	Postage Machine	40-400-620010	71.95
Inv 3321790988 Total			143.91
15355 Total:			143.91
<b>3186 - Pitney Bowes Global Financial Services LLC Total:</b>			143.91
<b>3407 - Galls LLC-DBA Blumenthal Uniform Line Item Account</b>			
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	1,787.93
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	275.05
Inv 033362672 Total			275.05
15374 Total:			275.05

Check Number	Check Date		Amount
<b>3407 - Galls LLC-DBA Blumenthal Uniform Total:</b>			2,062.98
<b>3512 - Verizon Line Item Account</b>			
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	92.04
12/10/2025	PW Phones and Tablets	30-300-620014	92.04
12/10/2025	PW Phones and Tablets	60-600-620014	92.05
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	408.01
Inv 6130697168 Total			408.01
15381 Total:			408.01
<b>3512 - Verizon Total:</b>			684.14
<b>3513 - Comcast Line Item Account</b>			
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	206.86
12/29/2025	Analog Phones & Wifi	30-300-620014	222.65
12/29/2025	Analog Phones & Wifi	60-600-620014	178.79
12/29/2025	Analog Phones & Wifi	10-090-620014	200.80
12/29/2025	Analog Phones & Wifi	40-400-620014	222.65
Inv 877810899001234 Total			1,031.75
15372 Total:			1,031.75
<b>3513 - Comcast Total:</b>			1,031.75
<b>3635 - Lower Columbia Occupational Health Line Item Account</b>			
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	36.67
12/01/2025	Physical Exam N. North	40-400-621017	36.67
12/01/2025	Physical Exam N. North	60-600-621017	36.66

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
<b>3644 - More Power Computers, Inc. Total:</b>				7,310.58
<b>3655 - Leeway Engineering Solutions, LLC Line Item Account</b>				
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		2,628.00
Inv 1539 Total				2,628.00
15376 Total:				2,628.00
<b>3655 - Leeway Engineering Solutions, LLC Total:</b>				2,628.00
<b>3669 - Comcast Business Line Item Account</b>				
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		62.29
12/01/2025	Phones	30-300-620014		60.45
12/01/2025	Phones	60-600-620014		60.45
12/01/2025	Phones	10-100-620014		126.27
12/01/2025	Phones	10-070-620014		45.30
12/01/2025	Phones	10-080-621005		53.50
12/01/2025	Phones	10-050-620014		44.19
Inv 257999953 Total				452.45
15340 Total:				452.45
<b>3669 - Comcast Business Total:</b>				452.45
<b>3822 - Pointe Pest Control -OR LLC Line Item Account</b>				
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		120.00
Inv 3796721 Total				120.00
15357 Total:				120.00
<b>3822 - Pointe Pest Control -OR LLC Total:</b>				120.00
<b>3824 - Mirrored Lamp LLC, Rian Allen Snider Line Item Account</b>				
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
<b>3824 - Mirrored Lamp LLC, Rian Allen Snider Total:</b>			10,864.55
<b>3831 - First Citizens Bank &amp; Trust Co. (CiT) Line Item Account</b>			
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
<b>3831 - First Citizens Bank &amp; Trust Co. (CiT) Total:</b>			133.75
<b>3895 - Desks, Inc. Line Item Account</b>			
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
<b>3895 - Desks, Inc. Total:</b>			29.00

Check Number	Check Date	Amount		
<b>390 - OAWU Line Item Account</b>				
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	268.25	
12/04/2025	Member Renewal	30-300-622020	268.25	
Inv 60037 Total			536.50	
15354 Total:				536.50
<b>390 - OAWU Total:</b>				536.50
<b>3905 - Alfa Laval Inc. Line Item Account</b>				
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	61,739.25	
Inv 285769446 Total			61,739.25	
15310 Total:				61,739.25
<b>3905 - Alfa Laval Inc. Total:</b>				61,739.25
<b>3912 - Delta Operations/The Automation Group INC Line Item Account</b>				
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	2,520.78	
Inv C002572 Total			2,520.78	
15315 Total:				2,520.78
<b>3912 - Delta Operations/The Automation Group INC Total:</b>				2,520.78
<b>3915 - Koch Management Services LLC Line Item Account</b>				
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	3,750.00	
Inv 1155 Total			3,750.00	
15375 Total:				3,750.00

Check Number	Check Date	Amount	
<b>3915 - Koch Management Services LLC Total:</b>			3,750.00
<b>3918 - Singerlewak LLP Line Item Account</b>			
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	2,600.00
06/30/2025	Audit 24/25	40-400-621011	2,600.00
06/30/2025	Audit 24/25	10-010-621011	2,600.00
06/30/2025	Audit 24/25	60-600-621011	2,600.00
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	2,600.00
12/10/2025	Audit 24/25	40-400-621011	2,600.00
12/10/2025	Audit 24/25	60-600-621011	2,600.00
12/10/2025	Audit 24/25	10-010-621011	2,600.00
Inv 656930 Total			10,400.00
15360 Total:			20,800.00
<b>3918 - Singerlewak LLP Total:</b>			20,800.00
<b>3925 - Phillips, John Line Item Account</b>			
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	150.00
11/24/2025	Restitution 24-N-006542,006543- November	10-080-621005	150.00
Inv REIMB Total			300.00
15328 Total:			300.00
<b>3925 - Phillips, John Total:</b>			300.00
<b>3939 - TransUnion Risk &amp; Alternative, Data Solutions, Inc. Line Item Account</b>			
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	100.00
Inv 373430202511-1 Total			100.00

Check Number	Check Date	Amount
15334 Total:		100.00
<b>3939 - TransUnion Risk &amp; Alternative, Data Solutions, Inc. Total:</b>		100.00
<b>3978 - kelley Create Co Line Item Account</b>		
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
		224.63
Inv 2165705 Total		224.63
15349 Total:		224.63
<b>3978 - kelley Create Co Total:</b>		224.63
<b>3983 - Iron Horse LLC Line Item Account</b>		
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
		31,961.80
Inv 523530*03 Total		31,961.80
15319 Total:		31,961.80
<b>3983 - Iron Horse LLC Total:</b>		31,961.80
<b>3990 - McCullough, James Line Item Account</b>		
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
		196.00
Inv REIMB Total		196.00
15321 Total:		196.00
<b>3990 - McCullough, James Total:</b>		196.00
<b>422 - OHA Cashier Line Item Account</b>		
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	195.00
Inv 71316 Total			195.00
15325 Total:			405.00
<b>422 - OHA Cashier Total:</b>			405.00
<b>581 - Home Depot Credit Services Line Item Account</b>			
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	99.87
Inv 8071941 Total			99.87
15318 Total:			99.87
<b>581 - Home Depot Credit Services Total:</b>			99.87
<b>605 - Points S Tire Factory Line Item Account</b>			
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	43.28
11/20/2025	Tire Repair- Winter tire install	40-400-622505	43.28
11/20/2025	Tire Repair- Winter tire install	30-300-622505	43.28
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	984.29
Inv 1078274 Total			984.29
15358 Total:			984.29
<b>605 - Points S Tire Factory Total:</b>			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	427.34	
Inv 3189657575 Total				427.34
				<hr/>
15347 Total:				427.34
				<hr/>
617 - Idexx Distribution Corp. Total:				427.34
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	116.38	
Inv November Total				116.38
				<hr/>
15313 Total:				116.38
				<hr/>
673 - Cintas Corporation Total:				116.38
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	197.53	
Inv Total				197.53
				<hr/>
15366 Total:				197.53
				<hr/>
985 - AFLAC Total:				197.53
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	873.00	
Inv Total				873.00
				<hr/>
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	

<b>New Ending Balance</b>	382,310.89	0.00	0.00	<u>382,310.89</u>
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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		
<b>Ending Balance</b>	571,351.10	199,337.21	10,297.00	382,310.89

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				
<b>Ending Balance</b>	4,246,858.37	400,000.10	1,428,097.37	5,274,955.64

<b>TOTAL CASH</b>	<b>5,657,266.53</b>
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GENERAL LEDGER RECONCILIATION  
**11/01/2025-11/30/2025**

	11/01/25 Beginning Balance	Total Revenue	Total Expense	Liabilities	11/30/25 Ending Balance
Fund					
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
					0.00
General Ledger Total	<b>4,598,508.61</b>				<b>5,657,266.53</b>

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		
<b>New Ending Balance</b>	351,650.24	0.00	0.00
			<u>351,650.24</u>

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			
<b>Ending Balance</b>	571,121.97	221,716.04	2,244.31	0.00
				<u>351,650.24</u>

LGIP STATEMENT SUMMARY				
Beginning Balance	4,373,358.05			
Deposits		\$	6,982.56	
Withdrawals		50,000.00		
Interest		0.05	16,517.81	
S/C		100,000.00		
In Transit Transfer				
<b>Ending Balance</b>	4,373,358.05	150,000.05	23,500.37	0.00
				<u>4,246,858.37</u>
<b>TOTAL CASH</b>				<b>4,598,508.61</b>

\*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

GENERAL LEDGER RECONCILIATION  
10/01/2025-10/31/2025

	10/01/25				10/31/25
Fund	Beginning Balance	Total Revenue	Total Expense	Liabilities	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	<b>4,524,808.15</b>				<b>4,598,508.61</b>

0.00

Completed by: \_\_\_\_\_ Date: \_\_\_\_\_ Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

**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.)

☐ City Council

☐ Planning Commission (volunteer)

☒ Library Board (volunteer)

☐ Budget Committee (volunteer)

☐ Park Advisory Group (volunteer)

☐ '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?**

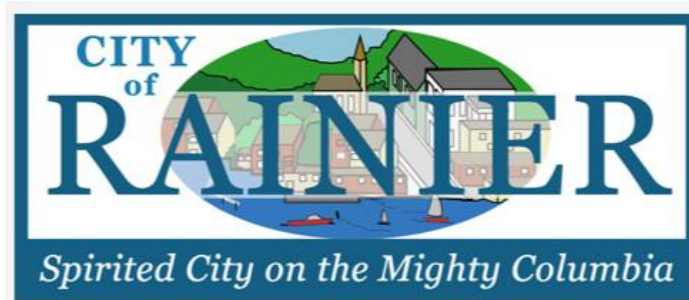
I'm interested in serving on the Library Board because I strongly believe in the vital role libraries play in building informed, connected, and inspired communities. Libraries are more than places to borrow books—they are hubs for lifelong learning, digital access, community programs, and equitable resources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

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<b><u>NAME*</u></b>	<b><u>TITLE</u></b>	<b><u>TERM EXPIRATION</u></b>
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

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**CITY OF RAINIER**  
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## 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.

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.

*Singer Lewak LLP*

December 29, 2025

By:

A handwritten signature in blue ink, appearing to read 'BB', is written over a horizontal line.

Brad Bingenheimer, Partner

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## **BASIC FINANCIAL STATEMENTS**

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

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Totals</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 5,569,726	\$ 932,168	\$ 6,501,894
Internal balances, net	<u>243,856</u>	<u>(243,856)</u>	<u>-</u>
 Total assets	 <u>5,813,582</u>	 <u>688,312</u>	 <u>6,501,894</u>
 <b>Liabilities</b>			
Accrued payroll liabilities	<u>2,540</u>	<u>-</u>	<u>2,540</u>
 Total liabilities	 <u>2,540</u>	 <u>-</u>	 <u>2,540</u>
 <b>Net position</b>			
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	<u>2,843,546</u>	<u>59,775</u>	<u>2,903,321</u>
 Total net position	 <u><u>\$ 5,811,042</u></u>	 <u><u>\$ 688,312</u></u>	 <u><u>\$ 6,499,354</u></u>

See notes to financial statements

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

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals
<b>Governmental activities:</b>							
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	3,396,282	278,732	157,975	149,310	(2,810,265)	-	(2,810,265)
<b>Business-type activities:</b>							
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	2,001,659	1,655,135	-	123,551	-	(222,973)	(222,973)
<b>Totals</b>	<b>\$ 5,397,941</b>	<b>\$ 1,933,867</b>	<b>\$ 157,975</b>	<b>\$ 272,861</b>	(2,810,265)	(222,973)	(3,033,238)
<b>General revenues:</b>							
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					2,767,550	146,633	2,914,183
Change in net position					(42,715)	(76,340)	(119,055)
Net position - beginning					5,853,757	764,652	6,618,409
<b>Net position - ending</b>					<b>\$ 5,811,042</b>	<b>\$ 688,312</b>	<b>\$ 6,499,354</b>

See notes to financial statements

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

	<b>General</b>	<b>Timber</b>	<b>Debt Service</b>	<b>Total Nonmajor Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
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>
<b>Total assets</b>	<b><u>\$ 2,846,086</u></b>	<b><u>\$ 1,202,981</u></b>	<b><u>\$ 346,891</u></b>	<b><u>\$ 1,547,624</u></b>	<b><u>\$ 5,943,582</u></b>
<b>Liabilities and fund balances</b>					
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	<u>2,540</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>132,540</u>
<b>Fund balances</b>					
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>
<b>Total liabilities and fund balances</b>	<b><u>\$ 2,846,086</u></b>	<b><u>\$ 1,202,981</u></b>	<b><u>\$ 346,891</u></b>	<b><u>\$ 1,547,624</u></b>	<b><u>\$ 5,943,582</u></b>

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		
	General	Timber	Debt Service	Transportation Capital Improvement	Total Nonmajor Funds	Total Governmental Funds
<b>Revenues</b>						
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	1,994,471	-	465,021	-	616,883	3,076,375
<b>Expenditures</b>						
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	1,501,967	108,707	839,615	-	945,993	3,396,282
Excess (deficiency) of revenues over expenditures	492,504	(108,707)	(374,594)	-	(329,110)	(319,907)
<b>Other financing sources (uses)</b>						
Transfers in	-	-	357,389	-	369,100	726,489
Transfers out	(399,297)	-	-	-	(50,000)	(449,297)
Total other financing sources (uses)	(399,297)	-	357,389	-	319,100	277,192
Net change in fund balances	93,207	(108,707)	(17,205)	-	(10,010)	(42,715)
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	2,750,339	1,311,688	364,096	-	1,427,634	5,853,757
<b>Fund balances at end of year</b>	<b>\$ 2,843,546</b>	<b>\$ 1,202,981</b>	<b>\$ 346,891</b>	<b>\$ -</b>	<b>\$ 1,417,624</b>	<b>\$ 5,811,042</b>

See notes to financial statements

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

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

See notes to financial statements

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

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

See notes to financial statements

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

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

See notes to financial statements

# CITY OF RAINIER

## NOTES TO FINANCIAL STATEMENTS

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### 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.

**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.

**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.

**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.”

**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.

**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**

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**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><u>\$ 6,501,894</u></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.

**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	628,760	-	30,294	598,466	35,726
	<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	-	368,358	100,000	268,358	-
	<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	<u>\$ 1,770,146</u>	<u>\$ 333,543</u>	Total	<u>\$ 3,745,939</u>	<u>\$ 388,765</u>

**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.

**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.

**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 <i>Moro</i> decision; blend based on service
Mortality	<b>Healthy retirees and beneficiaries:</b> Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

**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.

**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 reinsures 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:

	<u>Governmental funds</u>		
		Nonmajor	
Transfers out:	Debt Service	governmental	Total
<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		Totals
	Governmental funds	Enterprise funds	
	Nonmajor governmental	Sewer	
General	\$ -	\$ 243,856	\$ 243,856
Timber	130,000	-	130,000
	<u>\$ 130,000</u>	<u>\$ 243,856</u>	<u>\$ 373,856</u>

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**

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**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 Adjustment to Beginning Balances	
	<u>Governmental Funds</u>	
	Transportation Capital Improvement	Total Nonmajor 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**

	<b>Biennium Budget</b>		<b>Actual</b>		<b>Biennium</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Total</b>	
<b>Revenues</b>						
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
<b>Total revenues</b>	<b>3,686,050</b>	<b>4,051,150</b>	<b>2,096,467</b>	<b>1,994,471</b>	<b>4,090,938</b>	<b>39,788</b>
<b>Expenditures</b>						
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
<b>Total expenditures</b>	<b>3,735,759</b>	<b>3,702,559</b>	<b>1,308,203</b>	<b>1,501,967</b>	<b>2,810,170</b>	<b>892,389</b>
Excess (deficiency) of revenues over expenditures	(49,709)	348,591	788,264	492,504	1,280,768	932,177
<b>Other financing sources (uses)</b>						
Transfers out	(561,500)	(949,700)	(400,403)	(549,297)	(949,700)	-
<b>Total other financing sources (uses)</b>	<b>(561,500)</b>	<b>(949,700)</b>	<b>(400,403)</b>	<b>(549,297)</b>	<b>(949,700)</b>	<b>-</b>
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
<b>Fund balance at end of year</b>	<b>\$ 1,602,095</b>	<b>\$ 1,612,195</b>	<b>\$ 2,750,339</b>	<b>2,693,546</b>	<b>\$ 2,693,546</b>	<b>\$ 1,081,351</b>
<b>Reconciliation to the balance sheet</b>						
Interfund loans				150,000		
<b>Fund balance at end of year</b>				<b>\$ 2,843,546</b>		

**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**

	Biennium Budget		Actual		Biennium	Variance
	Original	Final	FY 2023-24	FY 2024-25	Total	
<b>Revenues</b>						
Intergovernmental	\$ 400,000	\$ 600,000	\$ -	\$ -	\$ -	\$ (600,000)
Miscellaneous	-	-	484	-	484	484
Total revenues	400,000	600,000	484	-	484	(599,516)
<b>Expenditures</b>						
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)
<b>Other financing sources (uses)</b>						
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
<b>Fund balance at end of year</b>	<b>\$ 1,782,263</b>	<b>\$ 1,521,121</b>	<b>\$ 1,311,688</b>	<b>\$ 1,072,981</b>	<b>\$ 1,072,981</b>	<b>\$ (448,140)</b>
<b>Reconciliation to the balance sheet</b>						
Interfund loans				130,000		
<b>Fund balance at end of year</b>				<b>\$ 1,202,981</b>		

**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**

		<b>Actual</b>			
	<b>Biennium Budget</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Biennium Total</b>	<b>Variance</b>
<b>Revenues</b>					
Property taxes	\$ 967,200	\$ 484,539	\$ 465,021	\$ 949,560	\$ (17,640)
Total revenues	967,200	484,539	465,021	949,560	(17,640)
<b>Expenditures</b>					
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)
<b>Other financing sources (uses)</b>					
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	-
<b>Fund balance at end of year</b>	<b>\$ 364,096</b>	<b>\$ 364,096</b>	<b>\$ 346,891</b>	<b>\$ 346,891</b>	<b>\$ (17,205)</b>

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

	<b>Special Revenue</b>			<b>Capital Projects</b>		<b>Debt Service</b>	
	<b>Street</b>	<b>Library Trust</b>	<b>Rainier Economic Development Council</b>	<b>Transportation Capital Improvement</b>	<b>Special Project</b>	<b>REDCO Debt Service</b>	<b>Total</b>
<b>Assets</b>							
Cash and cash equivalents	\$ 183,896	\$ 72,320	\$ 543,702	\$ 188,923	\$ 353,652	\$ 205,131	\$ 1,547,624
<b>Total assets</b>	<b>\$ 183,896</b>	<b>\$ 72,320</b>	<b>\$ 543,702</b>	<b>\$ 188,923</b>	<b>\$ 353,652</b>	<b>\$ 205,131</b>	<b>\$ 1,547,624</b>
<b>Liabilities and fund balances</b>							
Liabilities							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ 130,000
<b>Fund balances</b>							
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
<b>Total fund balances</b>	<b>\$ 183,896</b>	<b>\$ 72,320</b>	<b>\$ 543,702</b>	<b>\$ 188,923</b>	<b>\$ 353,652</b>	<b>\$ 205,131</b>	<b>\$ 1,547,624</b>

**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	
				Transportation Capital Improvement (previously a major fund)	Special Project	REDCO Debt Service	Total
	Street	Library Trust	Rainier Economic Development Council				
<b>Revenues</b>							
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	157,890	625	34,421	149,310	-	274,637	616,883
<b>Expenditures</b>							
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	203,130	5,861	667	150,197	311,138	275,000	945,993
Excess of revenues over expenditures	(45,240)	(5,236)	33,754	(887)	(311,138)	(363)	(329,110)
<b>Other financing sources (uses)</b>							
Transfers in	119,100	-	-	50,000	200,000	-	369,100
Transfers out	(50,000)	-	-	-	-	-	(50,000)
Total other financing sources (uses)	69,100	-	-	50,000	200,000	-	319,100
Net change in fund balances	23,860	(5,236)	33,754	49,113	(111,138)	(363)	(10,010)
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	160,036	77,556	509,948	139,810	334,790	205,494	1,427,634
<b>Fund balances at end of year</b>	<b>\$ 183,896</b>	<b>\$ 72,320</b>	<b>\$ 543,702</b>	<b>\$ 188,923</b>	<b>\$ 223,652</b>	<b>\$ 205,131</b>	<b>\$ 1,417,624</b>

**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**

		<b>Actual</b>			
	<b>Biennium Budget</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Biennium Total</b>	<b>Variance</b>
<b>Revenues</b>					
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>
<b>Expenditures</b>					
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>
<b>Other financing sources (uses)</b>					
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	(70,636)	82,158	23,860	106,018	176,654
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>
<b>Fund balance at end of year</b>	<b><u>\$ 9,949</u></b>	<b><u>\$ 160,036</u></b>	<b><u>\$ 183,896</u></b>	<b><u>\$ 183,896</u></b>	<b><u>\$ 173,947</u></b>

**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**

		<b>Actual</b>			
	<b>Biennium Budget</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Biennium Total</b>	<b>Variance</b>
<b>Revenues</b>					
Interest	\$ 1,240	\$ 625	\$ 625	\$ 1,250	\$ 10
Total revenues	1,240	625	625	1,250	10
<b>Expenditures</b>					
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
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ 77,556</b>	<b>\$ 72,320</b>	<b>\$ 72,320</b>	<b>\$ 72,320</b>

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

**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**

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

**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**

		<b>Actual</b>			
	<b>Biennium Budget</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Biennium Total</b>	<b>Variance</b>
<b>Revenues</b>					
Intergovernmental	\$ 150,000	\$ -	\$ -	\$ -	\$ (150,000)
Total revenues	150,000	-	-	-	(150,000)
<b>Expenditures</b>					
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
<b>Other financing sources (uses)</b>					
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
<b>Fund balance at end of year</b>	<b>\$ 109,098</b>	<b>\$ 334,790</b>	<b>353,652</b>	<b>\$ 353,652</b>	<b>\$ 244,554</b>
<b>Reconciliation to the balance sheet</b>					
Interfund loans			(130,000)		
<b>Fund balance at end of year</b>			<b>\$ 223,652</b>		

**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**

		<b>Actual</b>			
	<b>Biennium Budget</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Biennium Total</b>	<b>Variance</b>
<b>Revenues</b>					
Property taxes	\$ 550,000	\$ 283,398	\$ 274,637	\$ 558,035	\$ 8,035
Total revenues	550,000	283,398	274,637	558,035	8,035
<b>Expenditures</b>					
Debt service	550,100	275,000	275,000	550,000	100
Total expenditures	550,100	275,000	275,000	550,000	100
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
<b>Fund balance at end of year</b>	<b>\$ 193,452</b>	<b>\$ 205,494</b>	<b>\$ 205,131</b>	<b>\$ 205,131</b>	<b>\$ 11,679</b>

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

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

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

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

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

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

**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**

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

**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**

		<b>Actual</b>			
	<b>Biennium Budget</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Biennium Total</b>	<b>Variance</b>
<b>Revenues</b>					
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
<b>Expenditures</b>					
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
<b>Other financing sources (uses)</b>					
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)
<b>Fund balance at end of year</b>	<b>\$ 42,000</b>	<b>\$ 308,548</b>	<b>\$ 248,340</b>	<b>\$ 248,340</b>	<b>\$ 206,340</b>

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

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

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

	<b>Sewer</b>	<b>Sewer Capital Improvement Fund</b>	<b>Total Sewer Fund</b>
<b>Operating revenues</b>			
Charges for services	\$ 751,372	\$ -	\$ 751,372
<b>Operating expenses</b>			
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)
<b>Nonoperating revenues (expenses)</b>			
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
<b>Net position - ending</b>	<b>\$ (243,856)</b>	<b>\$ 380,197</b>	<b>\$ 136,341</b>

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

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

**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**

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

**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**

		<b>Actual</b>			
	<b>Biennium Budget</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Biennium Total</b>	<b>Variance</b>
<b>Revenues</b>					
System development charges	\$ 8,000	\$ 10,580	\$ -	\$ 10,580	\$ 2,580
Intergovernmental	-	-	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
<b>Expenditures</b>					
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
<b>Other financing sources (uses)</b>					
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
<b>Fund balance at end of year</b>	<b>\$ 68,550</b>	<b>\$ 205,309</b>	<b>\$ 380,197</b>	<b>\$ 380,197</b>	<b>\$ (56,711)</b>

## **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:

A handwritten signature in black ink, appearing to read 'Brad Bingenheimer', written over a horizontal line.

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.

**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)**

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- 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**

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- Does not meet our payroll needs

### **Columbia Bank**

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- 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							1
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved	Adj. Budget
593,851	531,523	277,129	30-000-470000	Beginning Cash	91,600	91,600	(93,856)
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
-	-	-	30-000-450005	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
<b>2,201,954</b>	<b>1,952,080</b>	<b>2,230,094</b>	<b>Sewer Fund Revenue Total</b>		<b>1,347,100</b>	<b>1,297,100</b>	<b>799,394</b>

Sewer Operations Requirements							1
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved	Adj. Budget
<b>Personnel Services</b>							
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
<b>429,832</b>	<b>448,673</b>	<b>992,316</b>	<b>Personnel Services Total</b>		<b>467,750</b>	<b>367,250</b>	<b>417,650</b>

				Sewer Operations Requirements (continued)				
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved	2025/ Adj. Budget	
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	-	30-300-630210	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	7,333	
741,199	705,737	1,723,186	Sewer Operations Total		911,583	811,083	861,483	

				Unallocated Requirements				
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description	2025/2026 Proposed	2025/2026 Approved	2025/ Adj. Budget	
Transfers								
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	188,400	
3,637	18,732	37,500	30-300-640310	Trans: Debt-DEQ A Street	29,100	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	217,500	
	-	90,508	30-300-650001	Contingency	68,017	63,117	-	
929,233	955,740	506,908		Unallocated Total	435,517	430,617	217,500	
		-	30-300-650000	Unappr. Ending Fund Balance	-	55,400		
531,523	290,604			Ending Fund Balance - Actual				
2,201,955	1,952,081	2,230,094		TOTAL REQUIREMENTS	1,347,100	1,297,100	1,078,983	

Short Fall

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(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
	<b>Revenue Sub Totals:</b>	<b>1,205,500.00</b>	<b>438,420.02</b>	<b>438,420.02</b>	<b>767,079.98</b>	<b>767,079.98</b>	<b>63.63</b>
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
	<b>100 Sub Totals:</b>	<b>417,650.00</b>	<b>200,496.87</b>	<b>200,496.87</b>	<b>217,153.13</b>	<b>217,153.13</b>	<b>51.99</b>

101	Materials & Services						
30-300-615000	Fee/Misc	35,000.00	2,418.85	2,418.85	32,581.15	32,581.15	93.09
30-300-620010	Supplies	10,000.00	6,167.30	6,167.30	3,832.70	3,832.70	38.33
30-300-620014	Power & Phone	50,000.00	22,923.22	22,923.22	27,076.78	27,076.78	54.15
30-300-620016	Fuel-Public Works	7,000.00	2,461.28	2,461.28	4,538.72	4,538.72	64.84
30-300-620017	Clothing Allowance	800.00	720.00	720.00	80.00	80.00	10.00
30-300-620018	Uniforms	0.00	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	43.98
30-300-620111	Lab Supplies/Chemicals	35,000.00	6,091.81	6,091.81	28,908.19	28,908.19	82.59
30-300-620112	Small Tools	1,000.00	334.33	334.33	665.67	665.67	66.57
30-300-620113	NPDES Permit	4,500.00	3,949.92	3,949.92	550.08	550.08	12.22
30-300-620201	Professional Services	65,000.00	25,882.50	25,882.50	39,117.50	39,117.50	60.18
30-300-620205	Contracted Services	2,000.00	240.00	240.00	1,760.00	1,760.00	88.00
30-300-621003	Publications	250.00	565.87	565.87	-315.87	-315.87	0.00
30-300-621011	Audit	12,000.00	7,800.00	7,800.00	4,200.00	4,200.00	35.00
30-300-621015	Insurance	26,250.00	25,700.69	25,700.69	549.31	549.31	2.09
30-300-621016	Attorney Fees	0.00	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	62.32
30-300-622020	Membership/Dues	0.00	268.25	268.25	-268.25	-268.25	0.00
30-300-622021	Travel	2,000.00	0.00	0.00	2,000.00	2,000.00	100.00
30-300-622502	Bio-Solid Disposal	60,000.00	58,926.90	58,926.90	1,073.10	1,073.10	1.79
30-300-622504	Repair & Maintenance	100,000.00	24,739.25	24,739.25	75,260.75	75,260.75	75.26
30-300-622505	Vehicle Equipment Maintenance	5,000.00	1,727.16	1,727.16	3,272.84	3,272.84	65.46
30-300-622510	Software Maintenance	7,000.00	5,209.37	5,209.37	1,790.63	1,790.63	25.58
30-300-624009	Mayor/Council	700.00	334.30	334.30	365.70	365.70	52.24
30-300-626007	Sewer Consumption Refund	0.00	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	77.78
	101 Sub Totals:	436,500.00	200,334.94	200,334.94	236,165.06	236,165.06	54.10
102	Capital Outlay						
30-300-630004	Software Upgrade	1,500.00	0.00	0.00	1,500.00	1,500.00	100.00
30-300-630210	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						
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
	<b>Expense Sub Totals:</b>	<b>1,297,100.00</b>	<b>498,795.31</b>	<b>498,795.31</b>	<b>798,304.69</b>	<b>798,304.69</b>	<b>61.55</b>
	<b>Fund Revenue Sub Totals:</b>	<b>1,205,500.00</b>	<b>438,420.02</b>	<b>438,420.02</b>	<b>767,079.98</b>	<b>767,079.98</b>	<b>63.63</b>
	<b>Fund Expense Sub Totals:</b>	<b>1,297,100.00</b>	<b>498,795.31</b>	<b>498,795.31</b>	<b>798,304.69</b>	<b>798,304.69</b>	<b>61.55</b>



# 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
	<b>Revenue Sub Totals:</b>	<b>965,100.00</b>	<b>585,058.29</b>	<b>585,058.29</b>	<b>380,041.71</b>	<b>380,041.71</b>	<b>39.38</b>
Dept 40-400	Expense Account						
100	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
	<b>Expense Sub Totals:</b>	<b>1,256,600.00</b>	<b>652,185.24</b>	<b>652,185.24</b>	<b>604,414.76</b>	<b>604,414.76</b>	<b>48.10</b>
	<b>Fund Revenue Sub Totals:</b>	<b>965,100.00</b>	<b>585,058.29</b>	<b>585,058.29</b>	<b>380,041.71</b>	<b>380,041.71</b>	<b>39.38</b>
	<b>Fund Expense Sub Totals:</b>	<b>1,256,600.00</b>	<b>652,185.24</b>	<b>652,185.24</b>	<b>604,414.76</b>	<b>604,414.76</b>	<b>48.10</b>

## ESTIMATE

**Easyliving construction**  
30193 Sandy Ln  
Rainier, OR 97048-3117

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

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

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

### Estimate details

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

#	Date	Product or service	Description	Qty	Rate	Amount
1.		<b>Services</b>	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.		<b>sales</b>	2x framing lumber, nails/screws	1	\$1,778.85	\$1,778.85
3.		<b>heating and ac person</b>	Remove duct fresh air return and move to outside of new room.	1	\$2,600.00	\$2,600.00
4.		<b>paint</b>	Paint new interior wall	428	\$4.00	\$1,712.00
5.		<b>sales</b>	Paint, masking, misc	1	\$452.58	\$452.58
6.		<b>electrical</b>	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.		<b>Services</b>	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.		<b>sales</b>	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 7<sup>th</sup> Street (Fern Hill):

Black rock was contacted in early July 2025 to pipe burst a 300' section of old sewer line on 7<sup>th</sup> 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 2<sup>nd</sup> 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 30<sup>th</sup>. 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 3<sup>rd</sup> and Highway 30 that has been out of service for a while.

# 2025/2026 Proposed Budget City of Rainer GENERAL FUND

General Fund Resources						
2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
2,118,527	2,131,225	2,213,304	10-000-470000	Beginning Balance	3,196,500	3,196,500
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	2025/2026 Proposed	2025/2026 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	10,000	2,200
10,598	-	-	10-000-460030	Insurance Proceeds & FEMA	-	-
-	-	-	10-000-467030	Transfer In: Sewer Fund (I/F Loan Repay)	150,000	150,000

<b>3,678,178</b>	<b>4,039,285</b>	<b>6,264,454</b>	<b>General Fund Revenue Total</b>				<b>5,722,600</b>	<b>5,714,800</b>
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**General Government Expenditures**

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026	2025/2026
Actual	Actual	Adj. Budget			Proposed	Approved
Personnel Services						
-	-	-	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	2,500

4,023	-	-	10-010-630210	Technology/IT Support/ Infrastructure	-	-
<b>92,020</b>	<b>72,895</b>	<b>178,445</b>		<b>Material &amp; Services Total</b>	<b>102,450</b>	<b>102,450</b>
				<b>Capital Outlay</b>		
4,886	5,303	12,000	10-010-620101	Photo copier	5,000	5,000
766	831	2,400	10-010-620105	Code Publishing	4,000	4,000
<b>5,652</b>	<b>6,133</b>	<b>14,400</b>		<b>Capital Outlay Total</b>	<b>9,000</b>	<b>9,000</b>
<b>100,264</b>	<b>80,063</b>	<b>199,845</b>		<b>General Government Total</b>	<b>119,350</b>	<b>120,450</b>

#### City Building Maintenance Expenditures

2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				<b>Materials &amp; Services</b>		
19	155	2,000	10-020-620010	Supplies	1,000	1,000
-	-	5,000	10-020-620201	Professional Services	-	-
-	-	-	10-020-621007	Janitorial	4,000	4,000
4,584	5,535	20,000	10-020-622504	Repair & Maintenance	7,000	7,000
<b>4,604</b>	<b>5,690</b>	<b>27,000</b>		<b>Materials &amp; Services Total</b>	<b>12,000</b>	<b>12,000</b>
				<b>Capital Outlay</b>		
2,036	2,528	8,000	10-020-630300	Senior Center Capital	-	-
<b>2,036</b>	<b>2,528</b>	<b>8,000</b>		<b>Capital Outlay</b>	<b>-</b>	<b>-</b>
<b>6,640</b>	<b>8,218</b>	<b>35,000</b>		<b>City Building Maintenance Total</b>	<b>12,000</b>	<b>12,000</b>

#### Land Use & Development Expenditures

2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
				<b>Personnel Services</b>		
-	-	-	10-030-610002	Finance Director/Budget Officer	-	800
9,580	10,455	22,363	10-030-610006	Account Clerk	13,700	17,400
1,843	2,053	5,423	10-030-614001	Retirement	4,100	5,400
733	143	1,711	10-030-614002	VEBA	100	100
183	800	178	10-030-615001	FICA	1,100	1,400
-	193	180	10-030-615002	Worker's Compensation	800	1,000
2,915	2,914	6,096	10-030-615003	Health Insurance	4,500	4,700
<b>15,252</b>	<b>16,559</b>	<b>35,951</b>		<b>Personnel Services Total</b>	<b>24,300</b>	<b>30,800</b>
				<b>Material &amp; Services</b>		
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

#### Library Expenditures

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
1,774	2,635	5,000	10-050-620010	Material & Services Supplies	2,000	2,000
2,819	2,971	5,600	10-050-620014	Power & Phone	4,000	4,000
60,000	53,265	128,222	10-050-620205	Contracted Services	70,000	70,000
	-	1,000	10-050-622013	Periodicals	-	-
2,993	810	2,000	10-050-622014	Programs/Publicity	1,000	1,000
466	-	1,000	10-050-622015	Movies	500	500
79	79	3,600	10-050-622510	IT Support	4,000	4,000
1,458	3,803	10,000	10-050-630128	Software Support/Maintenance	2,000	2,000
69,588	63,564	156,422		Material & Services Total	83,500	83,500
7,904	-	-	10-050-630005	Capital Outlay Computers	-	-
7,904	-	-		Capital Outlay Total	-	-
77,492	63,564	156,422		Library Total	83,500	83,500

#### Attorney Expenditures

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
8,692	6,571	20,000	10-060-621016	Material & Services Attorney Fees	7,000	7,000
8,692	6,571	20,000		Material & Services Total	7,000	7,000
8,692	6,571	20,000		Attorney Total	7,000	7,000

#### Finance & Administration Expenditures

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
3,008	-	-	10-070-610002	Personnel Services Finance Director/Budget Officer	7,900	45,100
12,933	14,012	39,446	10-070-610005	City Administrator	113,600	113,600
3,193	3,485	7,454	10-070-610006	Account Clerk	13,100	16,600
3,543	3,949	8,287	10-070-610007	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
<b>41,786</b>	<b>36,614</b>	<b>94,974</b>		<b>Personnel Services Total</b>	<b>222,100</b>	<b>290,800</b>
<b>Material &amp; Services Total</b>						
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
<b>3,869</b>	<b>7,207</b>	<b>26,950</b>		<b>Material &amp; Services Total</b>	<b>20,050</b>	<b>20,050</b>
<b>45,654</b>	<b>43,820</b>	<b>121,924</b>		<b>Finance &amp; Administration Total</b>	<b>242,150</b>	<b>310,850</b>
<b>Municipal Court Expenditures</b>						
<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2025</b>			<b>2025/2026</b>	<b>2025/2026</b>
<b>Actual</b>	<b>Actual</b>	<b>Adj. Budget</b>	<b>Account</b>	<b>Description</b>	<b>Proposed</b>	<b>Approved</b>
-	-	-	10-080-610002	Personnel Services	-	2,400
4,311	4,671	9,861	10-080-610005	Finance Director/Budget Officer	-	-
-	-	-	10-080-610006	City Administrator	1,300	1,700
16,962	18,295	41,986	10-080-610402	Account Clerk	67,600	65,600
4,091	4,510	12,573	10-080-614001	Court Clerk	20,600	20,800
1,626	232	3,967	10-080-614002	Retirement	600	600
189	1,758	425	10-080-614002	VEBA	5,300	600
-	198	420	10-080-615001	FICA	4,200	5,400
7,775	7,774	16,258	10-080-615002	Worker's Compensation	21,900	4,200
			10-080-615003	Health Insurance		22,500

	34,954	37,437	85,490		Personnel Services Total	121,500	123,200
					<b>Material &amp; Services</b>		
	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		<b>Material &amp; Services Total</b>	33,400	33,400
	55,128	56,436	138,790		<b>Municipal Court Total</b>	154,900	156,600

### Public Properties Expenditures

	2021/2022	2022/2023	2023/2025		Description	2025/2026	2025/2026
	Actual	Actual	Adj. Budget	Account		Proposed	Approved
					<b>Personnel Services</b>		
	2,006	-	-	10-090-610002	Finance Director/Budget Officer	-	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
	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
	-	-	-	10-090-610202	Lead Person	4,400	4,400
	-	-	-	10-090-610204	Water/Wastewater Operator	32,900	32,900
	25,921	25,924	55,136	10-090-610205	Utility Worker I & II	37,000	37,000
	-	8,621	-	10-090-610206	Seasonal Worker	10,000	10,000
	9,696	9,875	26,286	10-090-614001	Retirement	28,500	30,000
	3,707	362	8,240	10-090-614002	VEBA	600	600
	199	3,898	4,671	10-090-615001	FICA	7,500	7,800
	-	206	744	10-090-615002	Worker's Compensation	5,400	5,800
	14,741	14,115	29,266	10-090-615003	Health Insurance	27,300	28,400
	77,626	87,866	176,923		<b>Personnel Services Total</b>	164,400	172,900
					<b>Material &amp; Services</b>		
	-	6,685	24,000	10-090-620010	Supplies	5,000	5,000
	124	-	1,000	10-090-620012	Marina Supplies	1,500	1,500
	5,504	3,592	8,000	10-090-620014	Power & Phone	6,000	6,000
	2,161	-	1,000	10-090-620016	Fuel-Public Works	-	-
	1,548	135	300	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	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
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	7,500	7,500
11,433	25,000	20,000		Capital Outlay Total	9,000	9,000
147,076	158,200	324,823		Public Properties Total	214,800	245,300

#### Police Department Expenditures

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
-	-	-	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
<b>667,496</b>	<b>781,616</b>	<b>1,752,904</b>		<b>Personnel Services Total</b>	<b>983,100</b>	<b>1,009,000</b>

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
<b>85,013</b>	<b>87,469</b>	<b>227,700</b>		<b>Material &amp; Services Total</b>	<b>125,400</b>	<b>132,400</b>

**Police Department Expenditures  
(continued)**

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
<b>Actual</b>	<b>Actual</b>	<b>Adj. Budget</b>		<b>Capital Outlay</b>		
5,148	-	-	10-100-630005	Computer	-	-
10,024	-	-	10-100-630004	Software Upgrade	7,000	-
-	-	45,000	10-100-630002	Body Cameras	-	-
-	-	6,000	10-100-630130	OJP Vest	6,000	6,000
67,048	-	85,000	10-100-638026	Police Vehicle	-	-
<b>82,220</b>	<b>-</b>	<b>136,000</b>		<b>Capital Outlay Total</b>	<b>13,000</b>	<b>6,000</b>
<b>834,730</b>	<b>869,085</b>	<b>2,116,604</b>		<b>Police Department Total</b>	<b>1,121,500</b>	<b>1,147,400</b>

**Unallocated Requirements**

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
<b>Actual</b>	<b>Actual</b>	<b>Adj. Budget</b>		<b>Transfers</b>		
83,803	82,553	161,500	10-010-640312	Transfer: Debt Service A Street Plaza	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	-	-
<b>248,803</b>	<b>382,553</b>	<b>711,500</b>		<b>Transfers Total</b>	<b>84,600</b>	<b>84,600</b>
-	-	760,000	10-010-650001	Operating Contingency	327,000	351,000
<b>248,803</b>	<b>382,553</b>	<b>1,471,500</b>		<b>Unallocated Total</b>	<b>411,600</b>	<b>435,600</b>
		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		
<b>3,678,178</b>	<b>4,039,285</b>	<b>6,264,454</b>		<b>TOTAL REQUIREMENTS</b>	<b>5,722,600</b>	<b>5,714,800</b>

# 2025/2026 Proposed Budget City of Rainer DEBT SERVICE FUND

Debt Service Fund Resources					
2021/2022	2022/2023	2023/2025	Account	Description	
Actual	Actual	Adj. Budget			2025/2026 Proposed
364,096	364,096	364,096	20-000-470000	Loan Reserve Restricted	363,600
-	-	967,200	20-000-410005	G O Bond Tax Assessment	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
162,336	162,336	138,800	20-000-467102	Trans: Water Fund	69,500
3,637	18,732	37,500	20-000-467110	Trans: Sewer Fund (A Street)	29,100
83,803	82,553	161,500	20-000-467114	Trans: General Fund (A Street Plaza)	84,600
929,373	940,629	1,683,900		Transfers Total	852,400
1,293,469	1,304,725	2,047,996		Debt Service Fund Resources Total	1,216,000

## Debt Service Requirements (continued)

2021/2022	2022/2023	2023/2025	Account	Description	
Actual	Actual	Adj. Budget			2025/2026 Proposed
48,879	51,812	113,200	20-200-670101	OEDD Water L00007-Principal	61,800
145,751	17,524	25,600	20-200-670111	OEDD Water L00007-Interest	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
6,910	34,410	55,700	20-200-670116	DEQ-WWTP-R75262-Interest	21,100
98,597	6,181	10,100	20-200-670126	DEQ-WWTP-R75262-Fee	3,900
8,662	382,831	799,200	20-200-670107	DEQ-WWTP-R75263-Principal	417,100
372,077	87,843	142,200	20-200-670117	DEQ-WWTP-R75263-Interest	53,800
17,639	15,779	25,800	20-200-670127	DEQ-WWTP-R75263-Fee	9,900
Debt Service Requirements					
2021/2022	2022/2023	2023/2025	Account	Description	
Actual	Actual	Adj. Budget			2025/2026 Proposed
65,482	34,430	64,400	20-200-670132	A St Plaza-B18002 Interest	35,800
-	29,802	60,400	20-200-670133	A St Plaza-B18002 Principal	30,400
3,637	8,848	18,700	20-200-670136	A St Plaza-B18007Principal	9,900
-	9,473	18,000	20-200-670137	A St Plaza-B18007 Interest	8,500
8,544	5,928	11,400	20-200-670134	DEQ A St-Sewer Interest	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	Debt Service Total		852,400	852,400

Unallocated Requirements

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
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	TOTAL REQUIREMENTS		1,216,000	1,216,000

# 2025/2026 Proposed Budget City of Rainer SEWER FUND

## Sewer Fund Resources

2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
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
<b>2,201,954</b>	<b>1,952,080</b>	<b>2,230,094</b>	<b>Sewer Fund Revenue Total</b>		<b>1,347,100</b>	<b>1,297,100</b>

## Sewer Operations Requirements

2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
<b>Personnel Services</b>						
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
<b>429,832</b>	<b>448,673</b>	<b>992,316</b>	<b>Personnel Services Total</b>		<b>467,750</b>	<b>417,650</b>

# Sewer Operations Requirements (continued)

2021/2022	2022/2023	2023/2025		2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Proposed	Approved
<b>Materials &amp; Services</b>					
56,982	17,536	30,000	30-300-615000	35,000	35,000
8,696	9,992	25,000	30-300-620010	10,000	10,000
65,009	54,754	120,000	30-300-620014	50,000	50,000
5,004	5,266	12,000	30-300-620016	7,000	7,000
550	600	1,500	30-300-620017	800	800
1,553	1,722	3,200	30-300-620018	-	-
1,447	1,428	3,000	30-300-620019	2,000	2,000
31,731	36,032	70,000	30-300-620111	35,000	35,000
1,576	983	2,400	30-300-620112	1,000	1,000
3,569	3,479	10,000	30-300-620113	4,500	4,500
2,443	5,196	40,000	30-300-620201	65,000	65,000
-	250	45,000	30-300-620205	2,000	2,000
119	76	1,000	30-300-621003	250	250
7,425	7,875	16,000	30-300-621011	12,000	12,000
13,880	16,261	37,145	30-300-621015	26,250	26,250
3,033	628	7,000	30-300-621017	2,000	2,000
226	430	1,000	30-300-622020	-	-
80	331	3,000	30-300-622021	2,000	2,000
52,722	15,678	90,000	30-300-622502	60,000	60,000
39,316	49,711	102,265	30-300-622504	100,000	100,000
4,214	5,836	15,000	30-300-622505	5,000	5,000
10,939	5,297	15,000	30-300-622510	7,000	7,000
-	597	2,000	30-300-624009	700	700
-	12,815	12,000	30-300-630128	9,000	9,000
<b>310,512</b>	<b>252,774</b>	<b>663,510</b>	<b>Materials &amp; Services Total</b>	<b>436,500</b>	<b>436,500</b>
<b>Capital Outlay</b>					
-	-	-	30-300-630004	1,500	1,500
854	4,289	-	30-300-630210	5,833	5,833
-	-	67,360	30-300-630229	-	-
-	-	-	30-300-630216	-	-
<b>854</b>	<b>4,289</b>	<b>67,360</b>	<b>Capital Project Outlay Total</b>	<b>7,333</b>	<b>7,333</b>
<b>741,199</b>	<b>705,737</b>	<b>1,723,186</b>	<b>Sewer Operations Total</b>	<b>911,583</b>	<b>861,483</b>

### Unallocated Requirements

2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
<b>Transfers</b>						
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	-	-
<b>929,233</b>	<b>955,740</b>	<b>416,400</b>		<b>Transfers Total</b>	<b>367,500</b>	<b>367,500</b>
	-	90,508	30-300-650001	Contingency	68,017	68,117
<b>929,233</b>	<b>955,740</b>	<b>506,908</b>		<b>Unallocated Total</b>	<b>435,517</b>	<b>435,617</b>
531,523	290,604	-	30-300-650000	Unappr. Ending Fund Balance	-	-
				Ending Fund Balance - Actual		
<b>2,201,955</b>	<b>1,952,081</b>	<b>2,230,094</b>		<b>TOTAL REQUIREMENTS</b>	<b>1,347,100</b>	<b>1,297,100</b>

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

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

<b>Sewer Capital Improvement Requirements</b>					
2021/2022	2022/2023	2025/2026			
Actual	Actual	Adj. Budget	Account	Description	
-	55,212	557,100	83-830-630010	Infrastructure A Street	2025/2026 Proposed -
-	1,168	300,000	83-830-630111	WW Master Plan Review	2025/2026 Approved -
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	-
21,084	6,379	-	83-830-633038	WWTP: Engineering	135,000
109,152	81,382	101,370	83-830-633039	WWTP Project-Site Improvement	135,000
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
-	11,751	100,000	83-830-638028	WW Equipment	678,000
<b>181,379</b>	<b>309,340</b>	<b>1,230,110</b>	<b>Capital Outlay Total</b>		<b>825,500 825,500</b>
<b>181,379</b>	<b>309,340</b>	<b>1,230,110</b>	<b>Sewer Capital Improvement Total</b>		<b>825,500 825,500</b>

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

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

**City of Rainer  
WATER FUND**

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

2025/2026

2025/2026

Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
<b>Materials &amp; Services</b>						
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
<b>183,966</b>	<b>199,362</b>	<b>500,545</b>		<b>Materials &amp; Services Total</b>	<b>302,300</b>	<b>302,300</b>
<b>Capital Outlay</b>						
-	-	-	40-400-630004	Software Upgrade	1,500	1,500
-	8,526	-	40-400-630210	Technology Infrastructure	5,833	5,833
-	<b>8,526</b>	-		<b>Capital Outlay Total</b>	<b>7,333</b>	<b>7,333</b>
<b>648,628</b>	<b>693,878</b>	<b>1,568,489</b>		<b>Water Operations Total</b>	<b>777,383</b>	<b>727,283</b>
<b>Unallocated Requirements</b>						
<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2025</b>	<b>Account</b>	<b>Description</b>	<b>2025/2026</b>	<b>2025/2026</b>
<b>Actual</b>	<b>Actual</b>	<b>Adj. Budget</b>			<b>Proposed</b>	<b>Approved</b>
162,336	162,336	138,800	40-400-640106	Transfers	69,500	69,500
				Trans: Debt Service Fund		

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**

2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
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	-	-
<b>830,338</b>	<b>936,732</b>	<b>581,585</b>	<b>Water Capital Improv. Resources Total</b>		<b>534,600</b>	<b>534,600</b>

**Water Capital Improv. Requirements**

2021/2022	2022/2023	2023/2025			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
-	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
-	-	-	84-840-638026	Vehicle/Equipment Replacement	33,000	-
-	32,043	-	84-840-638027	Collection System Rehabilitation/Replacement	180,000	180,000
<b>473,035</b>	<b>519,337</b>	<b>539,585</b>	<b>Capital Outlay Total</b>		<b>533,000</b>	<b>533,000</b>
<b>473,035</b>	<b>519,337</b>	<b>539,585</b>	<b>Water Capital Improv. Requirements Total</b>		<b>533,000</b>	<b>533,000</b>

Unallocated Requirements

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
357,303	417,395	42,000	84-840-650000	Unappr. Ending Fund Balance	1,600	1,600
				Ending Fund Balance - Actual		
830,338	936,732	581,585		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						
Actual	Actual	Adj. Budget	Account	Description		Proposed	Approved	
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 (I/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

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026	2025/2026
Actual	Actual	Adj. Budget			Proposed	Approved
38	980	4,200	50-500-620010	Supplies/Misc.	-	-
7,410	5,944	20,000	50-500-621006	Consultant	11,000	11,000
13,880	16,261	37,145	50-500-621015	Insurance	26,250	26,250
1,639	13,162	29,000	50-500-622016	Road Repairs	35,000	35,000
6,755	6,495	11,000	50-500-623011	Vegetation Control	6,500	6,500
12,636	19,529	28,000	50-500-623012	Tree Planting	12,000	12,000
-	2,500	8,000	50-500-623014	Herbicide Application/Spraying	14,000	14,000
4,160	5,649	12,000	50-500-623016	State Fire Protection	6,500	6,500
3,674	-	12,000	50-500-623017	Timber Tax	-	-
-	2,400	6,500	50-500-626102	Pre-Commercial Thinning	4,500	4,500
6,293	2,172	6,000	50-500-622510	IT Support	3,000	3,000
-	4,289	8,900	50-500-630128	Software Support/Maintenance	6,000	6,000
-	-	-	50-500-630210	Technology Infrastructure	-	-
5,593	-	27,000	50-500-638001	Road Construction	38,000	38,000
<b>62,078</b>	<b>79,380</b>	<b>209,745</b>		<b>Materials &amp; Services Total</b>	<b>162,750</b>	<b>162,750</b>
-	-	279,000		Capital Outlay	-	-
-	-	279,000		Property Purchase	-	-
-	-	279,000		Capital Outlay Total	-	-
<b>62,078</b>	<b>79,380</b>	<b>488,745</b>		<b>Timber Operations Total</b>	<b>162,750</b>	<b>162,750</b>

#### Unallocated Requirements

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

		Transfers			
		130,000	TBD	Interfund Loan to Spec Proj Fund	
-	-	130,000	Transfers Total	-	-
-	-	88,142	50-500-650001	Contingency	13,600
-	-	218,142	Unallocated Total	13,600	13,600
1,709,274	1,629,894	-	50-500-649997	Property Purchase Reserve *	21,863
		1,585,945	50-500-650000	Unappropriated Ending Fund Bal	1,476,987
1,771,352	1,709,274	2,292,832	TOTAL REQUIREMENTS		1,675,200
				Ending Fund Balance - Actual	1,675,200

# 2025/2026 Proposed Budget City of Rainer STREET FUND

Street Fund Resources						
2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 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	-	-
<b>532,583</b>	<b>488,048</b>	<b>598,885</b>	<b>Street Fund Revenue Total</b>		<b>386,400</b>	<b>386,400</b>

Street Operations Requirements						
2021/2022	2022/2023	2025/2026	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
<b>Personnel Services</b>						
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
<b>70,155</b>	<b>80,814</b>	<b>139,091</b>	<b>Personnel Services Total</b>		<b>60,000</b>	<b>63,700</b>

Street Operations Requirements  
(continued)

2021/2022	2022/2023	2025/2026			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
<b>Materials &amp; Services</b>						
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
<b>94,634</b>	<b>96,002</b>	<b>279,845</b>		<b>Materials &amp; Services Total</b>	<b>137,050</b>	<b>137,050</b>
<b>Capital Outlay</b>						
-	-	-	60-600-630004	Software Upgrade	2,500	2,500
-	8,526	-	60-600-630210	Technology Infr PC	1,833	1,833
-	8,526	-		<b>Capital Outlay Total</b>	<b>4,333</b>	<b>4,333</b>
<b>164,789</b>	<b>185,342</b>	<b>418,936</b>		<b>Street Operations Total</b>	<b>201,383</b>	<b>205,083</b>
<b>Unallocated Requirements</b>						
2021/2022	2022/2023	2025/2026			2025/2026	2025/2026
Actual	Actual	Adj. Budget	Account	Description	Proposed	Approved
<b>Transfers</b>						
146,128	224,829	100,000	60-600-640106	Transfer: Transportation Capital	-	-
<b>146,128</b>	<b>224,829</b>	<b>100,000</b>		<b>Transfers Total</b>	<b>-</b>	<b>-</b>
-		70,000	60-600-650001	Contingency	33,000	33,000
<b>146,128</b>	<b>224,829</b>	<b>170,000</b>		<b>Unallocated Total</b>	<b>33,000</b>	<b>33,000</b>

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

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

**Transportation Capital Improv. Resources**

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
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	-	-
<b>722,371</b>	<b>578,376</b>	<b>931,013</b>		<b>Transp. Capital Improv. Resources Total</b>	<b>325,200</b>	<b>325,200</b>

**Transp. Capital Improv. Requirements**

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
-	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	221,300	221,300
-	-	-	84-840-63XXXX	Richards Road Project	90,000	90,000
173,775	4,692	150,000	85-850-630132	City Street Improvement	-	-
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	-	-
<b>368,824</b>	<b>106,272</b>	<b>931,013</b>		<b>Capital Outlay Total</b>	<b>311,300</b>	<b>311,300</b>
<b>368,824</b>	<b>106,272</b>	<b>931,013</b>		<b>Transp. Capital Improv. Requirements Total</b>	<b>311,300</b>	<b>311,300</b>

**Unallocated Requirements**

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
353,547	472,104	-	85-850-650000	Unappr. Ending Fund Balance	13,900	13,900
				Ending Fund Balance - Actual		
<b>722,371</b>	<b>578,376</b>	<b>931,013</b>		<b>TOTAL REQUIREMENTS</b>	<b>325,200</b>	<b>325,200</b>

# 2025/2026 Proposed Budget City of Rainer SPECIAL PROJECTS FUND

## Special Projects Fund Resources

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
213,893	285,414	308,014	81-000-470000	Beginning Balance	250,891	250,891
-	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	-	-
<b>558,525</b>	<b>587,701</b>	<b>988,014</b>		<b>Special Projects Fund Resource Total</b>	<b>250,891</b>	<b>250,891</b>

## Special Projects Requirements

2021/2022	2022/2023	2023/2025	Account	Description	2025/2026 Proposed	2025/2026 Approved
Actual	Actual	Adj. Budget				
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	Fox Creek Feasibility Study	-	-
-	19,751	15,000	81-810-633074	Donation Projects (Benches, Gazebo)	-	-
-	16,715	-	81-810-633075	Vehicle (Mower)	-	-
<b>273,112</b>	<b>275,416</b>	<b>878,916</b>		<b>Capital Outlay Total</b>	<b>120,000</b>	<b>120,000</b>
<b>273,112</b>	<b>275,416</b>	<b>878,916</b>		<b>Special Projects Total</b>	<b>120,000</b>	<b>120,000</b>

## Unallocated Requirements

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

-	-	-	Transfers Total	13,000	13,000
-	-	-	Unallocated Total	13,000	13,000
285,414	312,285	109,098	81-810-650000 Unappr. Ending Fund Balance	117,891	117,891
558,526	587,701	988,014	Ending Fund Balance - Actual	250,891	250,891
			TOTAL REQUIREMENTS	250,891	250,891

**2025/2026 Proposed Budget**  
**City of Rainer**  
**LIBRARY TRUST FUND**

<b>Library Trust Resources</b>							2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description				
94,840	88,908	82,033	90-000-470000	Beginning Balance			70,400	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	600
<b>97,445</b>	<b>89,533</b>	<b>83,273</b>		<b>Library Trust Resources Total</b>			<b>71,000</b>	<b>71,000</b>
<b>Library Operations Requirements</b>							2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description				
8,537	7,396	15,000	90-900-622012	Library Books			7,000	7,000
8,537	7,396	15,000		<b>Materials &amp; Services Total</b>			<b>7,000</b>	<b>7,000</b>
8,537	7,396	15,000		<b>Library Operations Total</b>			<b>7,000</b>	<b>7,000</b>
<b>Unallocated Requirements</b>							2025/2026 Proposed	2025/2026 Approved
2021/2022 Actual	2022/2023 Actual	2023/2025 Adj. Budget	Account	Description				
88,908	82,137	68,273	90-900-650000	Unappr. Ending Fund Balance			64,000	64,000
				Ending Fund Balance - Actual				
<b>97,445</b>	<b>89,533</b>	<b>83,273</b>		<b>TOTAL REQUIREMENTS</b>			<b>71,000</b>	<b>71,000</b>