

City Council Goal Setting Work Session Agenda
March 14, 2022
Rainier Masonic Lodge, 304 E 3rd St
6 p.m.

Mayor Jerry Cole called the Council Goal Setting Work Session to order at 6:13 p.m.

Council Present: Connie Budge, Robert duPlessis, Jeremy Howell, Mike Kreger, Denise Watson

Council Absent: Scott Cooper and Levi Richardson

City Attorney Present: No

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

Roll Call

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

New Business

- a. Review of 2021 Goals--Mayor Jerry Cole said that the council wanted to invite its partners on the city's boards and committees to receive their input. City Administrator W. Scott Jorgensen gave an overview of the previous year's goals and highlighted the ones that have been accomplished. Many of the goals were related to park improvements, and can be included in a parks master plan update.
- b. Staff Presentation on Ongoing Projects—Jorgensen gave an overview of processes currently in the work at the city. They include ordinances that are going before the Planning Commission and council, agreements with other government agencies and the filling of staff positions in the police and administrative departments. There are also long-term goals like Veterans Way improvements, urban growth boundary adjustment, 24/7 police coverage and park improvements. Police Chief Gregg Griffith said that the department is in the process of hiring a new officer and that's its top goal. COVID made it difficult to expand the reserve program. He would like to replace the department's computer system. The new police car budgeted for the current fiscal year has been ordered and should be in use within the next few months. Public Works Director Sue Lawrence summarized the projects her department is working on and planning for the next year. They include the completion of the riverfront trail project, installation of a new gazebo in the park and improvements to city hall and the wastewater and water systems. She would like to upgrade her department's vehicle fleet.
- c. City Board and Commission Goals--Cole listed DEQ compliance as an ongoing goal. Jan Kenna said she would like to see improvements to the city's website. Brandy Blackburn would like to see an online inventory of the library catalogue. Councilor Connie Budge said she wants to see the library board develop a new strategic plan and a master plan for the city's watershed. Cole added Veterans Way spotlight to the list of

goals. Dena Nordstrom said she would like to see the city explore the formation of a neighborhood watch program. Budge added the goal of having more neighborhood pocket parks. Nick Gratzner said the city should prioritize repairs to the C Street Bridge. Budge would like the budget document to be more transparent and user friendly. She wants to explore having the city do its budgets on a two-year cycle. Councilor Robert duPlessis wants to see more downtown beautification and to get the Fox Creek water system online. He asked about the status of the disc golf baskets at the park. Lawrence said two of them are being repaired.

d. Council Discussion

Cole adjourned the goal setting work session at 8:20 p.m.

Mayor Jerry Cole

W. Scott Jorgensen, City Administrator

**City of Rainier
Regular City Council Meeting
March 7, 2022
6 p.m.
Rainier City Hall**

Mayor Jerry Cole called the Regular Council Meeting to order at 6:01 p.m.

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

Council Absent: Levi Richardson

City Attorney Present: No

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

Flag Salute

Additions/Deletions from the Agenda: Councilor Denise Watson moved to add a discussion about the NAPIS form that's been given to the Senior Center to the agenda. That motion was seconded by Councilor Scott Cooper and adopted unanimously.

Mayor's Address: Mayor Jerry Cole reiterated his personal support for the people of the Ukraine in light of the recent attack by Russia.

Visitor Comments: There were no visitors at this time.

Consider Approval of the Consent Agenda

Consider Approval of the February 7, 2022 Regular Council Meeting Minutes—Council President Mike Kreger moved to approve the consent agenda. That motion was seconded by Councilor Scott Cooper and adopted unanimously.

Unfinished Business

- a. Timber Sale Update—Forester Patrick McCoy said he audited the recent timber harvest in the watershed. The city has been paid in full for the timber and 14,000 new trees were planted the previous week. There was a net revenue to the city of around \$492,000 from the sale. The city was able to capitalize on a strong timber market. Councilor Robert duPlessis asked about the market's current state. McCoy said it's still

- strong and will likely remain so because Russia supplies wood from Siberia. It could make sense to reevaluate this summer whether or not to do another harvest. If the market is up another 20 to 30 percent, the city should consider it. The market may hit an all-time high in the next month or so. City Administrator W. Scott Jorgensen asked if McCoy has identified any particular timber stands in the watershed for the next harvest. McCoy said there are two big stands the city could cut. One is 150 acres and the other is 70. If the market softens, there are some spots that could be cleared. The permitting process for harvesting is easy and he would need three months to line it up. Cole asked about the cost of permitting. McCoy said it would only involve 10 hours of his time. The permit could be renewed if the city ops not to harvest and they're good for two years. Cole asked if there are any tracts of land in the watershed that need to be refurbished. McCoy said there is some pre-commercial thinning that could be done that's good for fir trees. Jorgensen asked if that kind of work could be paid for out of the timber fund. Cole said it could. Jorgensen asked if council wanted to have a discussion about the next timber sale at its June meeting. Council agreed by consensus. McCoy said he was having some no trespassing signs made to keep people from cutting firewood in the watershed.
- b. Riverfront Trail Update—Public Works Director Sue Lawrence said the engineering firm is designing the base for the installation of the bridge and the decking should be done in the next couple of weeks. They're building the buttresses and that work should be starting soon. The design will have the bridge going across from the trail. Jorgensen said the stairs to the beach have been installed.
 - c. Fox Creek Update—Lawrence said a meeting has been scheduled for the following Wednesday for the feasibility study kickoff. Jorgensen said he was asked to speak at the March 14 Friends of Fox Creek meeting, just prior to the council's scheduled goal setting session that same night.
 - d. Senior and Multigenerational Housing—Councilor Connie Budge said she would like to revisit the matter after goal setting and the budget is adopted. Council agreed by consensus.

New Business

- a. Water Master Plan Presentation—Preston Van Meter, the city's engineer with West Yost, said he's been working on the plan for the last year. It was last updated in 1995. The new plan looks at the next 20 years and he recommends that it be updated every five to ten years. There were no major surprises in the study. Grants can be used to fund the recommended projects, and the plan can be used to get them. There are capacity upgrades recommended in the study, including getting some water lines to six or eight inches for better fire flow. The study recommends the addition of two reservoirs, one at Neer City and the other at Townsend. The high priority upgrades will cost around \$1.4 million. He recommends a follow-up study, but the system is in good

shape overall. Fox Creek is not a recommended water supply. Cole said his vision for Fox Creek is to have potable water available for residents in the event that the city can't pump out of the Columbia. Staff ran its current system and the Fox Creek system 13 to 14 years ago. They would switch over to Fox Creek when there was too much turbidity on the Columbia.

- b. Inflow and Infiltration Study Contract Extension—Lawrence said she's been talking with the engineering firm about the scope of work and will bring it back for the next meeting.
- c. RAW Weather Station—Lawrence said she's been in discussion with the public utility district. Having a weather station could help prevent power outages. It would cost around \$19,000, split between project partners, and the U.S. Forestry Service would pay for servicing the equipment. Cole said he attended a meeting about it. The PUD likes the idea of using the city's water plant as a site. He proposes that the city contribute \$5,000 to the costs, split between the sewer and water funds, under the condition that the station be located in Rainier. The fire district may also contribute to the costs. Budge moved for the city to offer a \$5,000 contribution to the station, with the condition that it be located in Rainier. That motion was seconded by Kreger and adopted unanimously.
- d. Resolution 22-03-01—To Assess the Costs for Abating the Nuisance Property at 313 West 7th Street—Cole said he and Jorgensen visited the property and that the public works department did a good job of abating the nuisance. The neighbors are happy. Lawrence said the cleanup involved seven trips to the dump. One of those was for tires. Cole asked if the city included administrative time in the costs. Lawrence confirmed that 25 percent was added to the total. Cooper moved to adopt the resolution. That motion was seconded by Kreger and adopted unanimously.
- e. Code Enforcement Update—Jorgensen said he met with officials from the county. They hired two land use compliance specialists who can be used to enforce land use issues, like unpermitted construction. But they can also be used to do code enforcement in the city. He found the ordinance that the City of St. Helens uses. Rainier's ordinances don't have firm enough penalties in place for lack of compliance. The one from St. Helens spells out an entire process. He can copy it and bring it to council for adoption. Councilor Jeremy Howell says the St. Helens ordinance works well in his role as a police officer for that city. Cooper asked about the ongoing issues with enforcing code on property owned by the Department of State Lands (DSL). Jorgensen said he spoke with a representative from DSL and that agency wanted proof that the city has provided alternative housing options for the man living on the boat on DSL land. That was a concern for DSL due to the precedent set by the Boise court decision. Officer Troy Caldwell provided Jorgensen with correspondence he's had on that issue, and it was forwarded to DSL. Cooper moved to give Cole permission to enter into an agreement with

- DSL and to direct Jorgensen to draft the code enforcement ordinance. That motion was seconded by Kreger and adopted unanimously.
- f. RV Ordinance Discussion—Jorgensen said there was a discussion at Planning Commission about how to regulate RV use in the city. Planning Commission Chair Erin O’Connell works for the county public health department and suggested that RVs be regulated as separate dwelling units required to have their own sewer and water hookups if they’re to be occupied for any long period of time. He included RV ordinances in the meeting materials from the City of Aurora and had to enforce that code while working there. Jorgensen wants direction from the council about this, before putting something together for the Planning Commission. Those areas include street parking and the temporary use of RVs for visitors, both of which are addressed in the City of Aurora’s ordinances. City Recorder Sarah Blodgett said that another ordinance included in the council packet was from North Dakota. It has a “purpose” section that can be used for an RV ordinance here. Budge said Longview’s ordinance includes a provision allowing for a family with a member in hospice care to stay in an RV on the property and would like to see similar language included.
 - g. Budget Officer Appointment—Cole recommended that Jorgensen be appointed as the city’s budget officer. Kreger moved to appoint Jorgensen as the city’s budget officer. That motion was seconded by Cooper and adopted unanimously.
 - h. Budget Committee Appointment—Kreger moved to appoint Tess Pote to the vacant Budget Committee position. That motion was seconded by Cooper and adopted unanimously.
 - i. Parks Committee Appointment—Kreger moved to appoint Pote and Rosemary Scandale to the Parks Committee. That motion was seconded by Cooper and adopted unanimously.
 - j. Goal Setting Session—Cole reminded the council that the goal setting session was scheduled for Monday, March 14 at 6 p.m. at the Masonic Lodge.
 - k. NAMIS Form—Senior Center Director Jan Rich said those forms have been around a long time. They allow the federal government to provide funding for each meal served through home delivery or congregate meals. But many seniors are considering the forms to be intrusive, insulting and nosy. The form is not applied by the state, it doesn’t have to be involved in NAMIS, but it will be back in the summer. She wants a conversation from council on this. There was a discussion about having any possible legislative town hall be held at the senior center. Budge encouraged anyone concerned about the form to reach out to their legislators.

Staff Report—Police Chief Gregg Griffith said that a candidate for the vacant officer position is undergoing a background check. Lawrence said the light pole at the senior center and the other one on B Street should both be replaced soon. The Parks Committee is working on having a Parks Master

Plan done and brought back to council. Blodgett said the utility billing clerk position will be advertised soon. Jorgensen said a best practices assessment was done with CIS. He provided written and oral testimony on a legislative bill that could help the city with its urban growth boundary issues, but the bill did not pass. Jorgensen attended the Rainier Chamber of Commerce meeting and conducted the meeting with county officials about code enforcement. He submitted the REDCO financial report to the taxing districts that contribute to the urban renewal district and had the required notice published. Jorgensen participated in the oral board for the police officer position, followed up with DSL about the code enforcement issues on that agency's property and spent much time working on abating the nuisance at the property located at 313 West 7th Street. He reminded councilors that their statements of economic interest will be due to the Government Ethics Commission by April 14.

Council Reports—duPlessis said he went over to the First Street landslide repair area and that it looks good. He asked about possibly adding parking spots on A Street by the vacant bank building. Howell said the new dugouts at the Little League field looks good. Lawrence said a flagpole is going to be installed at center field.

City Calendar/Announcements

Cole adjourned the regular council meeting at 8:02 p.m.

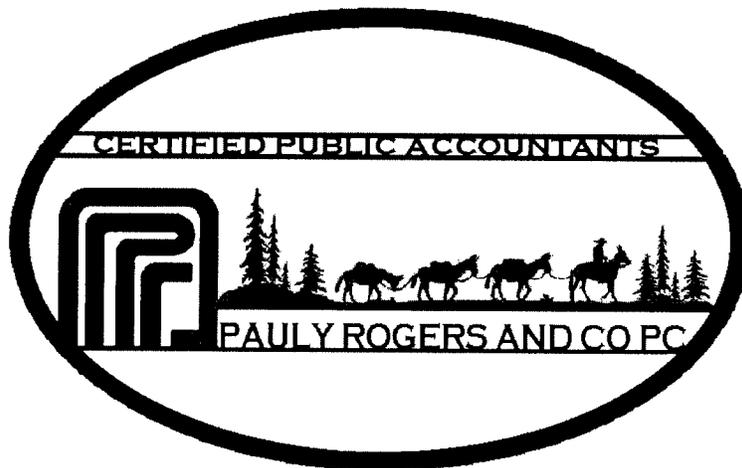
Mayor Jerry Cole

W. Scott Jorgensen, City Administrator

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021



12700 SW 72nd Ave.
Tigard, OR 97223

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

2020-2021 COUNCIL MEMBERS AND OFFICERS

CITY COUNCIL

TERM EXPIRES

Jerry Cole - Mayor

December 31, 2022

Mike Kreger – Council President

December 31, 2024

Connie Budge

December 31, 2022

Brenda Tschida

December 31, 2022

Robert DuPlessis

December 31, 2022

Scott Cooper

December 31, 2022

Jenna Weaver

December 31, 2024

Levi Richardson

December 31, 2024

Council members receive mail at the address listed below.

OFFICIALS

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

CITY ATTORNEY

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

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

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COLUMBIA COUNTY, OREGON**

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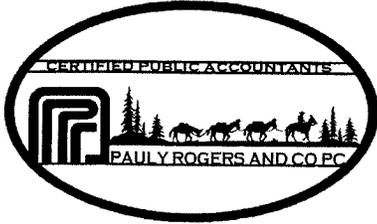
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February 3, 2022

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying modified cash basis basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and cash flows where appropriate of the City of Rainier (the City) as of and for the year ended June 30, 2021, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these modified cash basis basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the modified cash basis basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the basic financial statements 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 internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the modified cash basis basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the modified cash basis basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information and cash flows where appropriate of the City of Rainier as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Emphasis of Matter

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the modified cash basis basic financial statements. The Supplementary Information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the modified cash basis basic financial statements.

The Supplementary Information is the responsibility of Management and was derived from and relate directly to the underlying accounting and other records used to prepare the modified cash basis basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the modified cash basis basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the modified cash basis basic financial statements or to the modified cash basis basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except as noted below, the Supplementary Information, is fairly stated, in all material respects, in relation to the modified cash basis basic financial statements as a whole.

We do not express an opinion or provide any assurance on the Management Discussion and Analysis or schedules of net pension liability and contributions for PERS or RHIA because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

The accompanying statement of financial position of REDCO, a component unit of the City, as of June 30, 2021, and the related statement of activities for the year then ended, were audited by us, and our report thereon, dated January 20, 2022, stated we were not aware of any material modifications that should be made to those statements for them to be in conformity with generally accepted accounting principles in the United States of America.

Other Information

The listing of council members containing their term expiration dates, located before the table of contents, and the other information, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the modified cash basis basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Reports on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated February 3, 2022, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

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

This section of the City of Rainier's annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year ended June 30, 2021. Please read it in conjunction with the City's financial statements and notes, which follow this section.

FINANCIAL HIGHLIGHTS

- The City's total net position was \$6,630,665 at June 30, 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

Government-wide Statements

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

Fund Financial Statements

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

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

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

GOVERNMENT-WIDE MODIFIED CASH BALANCES PRIMARY GOVERNMENT

	2020	2021
ASSETS:		
Cash and Investments	\$ 5,381,469	\$ 6,697,425
Property Taxes Receivable	79,435	75,342
Total Assets	<u>5,460,904</u>	<u>6,772,767</u>
LIABILITIES		
Accrued Compensated Absences	65,592	66,722
Payroll Liabilities	333	38
Total Liabilities	<u>65,925</u>	<u>66,760</u>
DEFERRED INFLOW OF RESOURCES:		
Deferred Revenue	79,435	75,342
NET POSITION		
Unrestricted	4,118,978	4,459,834
Restricted	<u>940,659</u>	<u>2,170,831</u>
Total Net Position	<u>\$ 5,315,544</u>	<u>6,630,665</u>

CHANGES IN MODIFIED CASH BASIS NET POSITION

	2020	2021
RECEIPTS:		
Charges for Services and Contributions		
Governmental Activities	\$ 301,836	315,772
Business-Type Activities:		
Water	953,344	1,030,474
Sewer	975,587	1,030,344
Timber	291,738	135,882
General Revenues		
Property Tax	1,571,707	1,647,183
Other Taxes/Fees	101,462	124,573
Operating Grants	142,524	142,992
Interest	104,372	43,814
Miscellaneous/Other	384,443	1,266,430
Total Receipts	<u>4,827,014</u>	<u>5,737,464</u>
DISBURSEMENTS:		
Governmental Activities:		
General Government	89,268	72,846
City Building and Maintenance	12,139	9,776
Land Use and Development	20,453	21,056
Library	59,442	49,073
Attorney	7,396	7,476
Finance & Administration	22,748	44,648
Municipal Court	103,989	50,614
Public Properties	65,135	95,369
Police Department	755,534	800,679
Street	159,384	184,605
Library Trust	5,915	7,445
Capital Outlay	228,023	822,224
Debt Service Payment	927,497	924,252
Special Projects	50,000	-
Business-Type Activities:		
Water	901,932	598,314
Sewer	729,148	687,086
Timber	61,249	46,880
Total Disbursements	<u>4,199,252</u>	<u>4,422,343</u>
Beginning Net Position	4,687,782	5,315,544
Change in Net Position	<u>627,762</u>	<u>1,315,121</u>
Ending Net Position	<u>\$ 5,315,544</u>	<u>6,630,665</u>

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

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental fund balances totaled \$4,340,811 at June 30, 2021. A summary of changes in governmental fund balances follows:

CHANGES IN GOVERNMENTAL FUND BALANCES

	June 30, 2020	June 30, 2021	Change
	<u>2020</u>	<u>2021</u>	
General Fund	\$ 1,743,174	\$ 2,164,940	\$ 373,286
Other Funds	<u>1,296,566</u>	<u>2,175,871</u>	<u>874,072</u>
Total	<u>\$ 3,039,740</u>	<u>\$ 4,289,358</u>	<u>\$ 1,249,618</u>

CAPITAL ASSETS

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

LONG TERM DEBT

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

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS
June 30, 2021**

	<u>PRIMARY GOVERNMENT</u>			COMPONENT UNIT (AUDITED)
	<u>GOVERNMENTAL</u>	<u>BUSINESS TYPE</u>	<u>TOTAL</u>	
ASSETS				
Cash and Investments	\$ 4,289,396	\$ 2,408,029	\$ 6,697,425	\$ 670,064
Property Tax Receivable	<u>51,415</u>	<u>23,927</u>	<u>75,342</u>	<u>13,333</u>
Total Assets	<u>4,340,811</u>	<u>2,431,956</u>	<u>6,772,767</u>	<u>683,397</u>
LIABILITIES				
Accrued Compensated Absences	66,722	-	66,722	-
Payroll Liabilities	<u>38</u>	<u>-</u>	<u>38</u>	<u>-</u>
Total Liabilities	<u>66,760</u>	<u>-</u>	<u>66,760</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable Property Tax Revenue	<u>51,415</u>	<u>23,927</u>	<u>75,342</u>	<u>13,333</u>
Total Deferred Inflows of Resources	<u>51,415</u>	<u>23,927</u>	<u>75,342</u>	<u>13,333</u>
NET POSITION:				
Restricted for:				
Street	261,505	-	261,505	-
Library	94,840	-	94,840	-
Debt Service	364,096	-	364,096	177,745
SDC Charges	1,236,497	-	1,236,497	-
Special Projects	213,893	-	213,893	-
Unrestricted	<u>2,051,805</u>	<u>2,408,029</u>	<u>4,459,834</u>	<u>492,319</u>
Total Net Position	<u>\$ 4,222,636</u>	<u>\$ 2,408,029</u>	<u>\$ 6,630,665</u>	<u>\$ 670,064</u>

See accompanying notes to basic financial statements.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the year ended June 30, 2021**

Functions/Programs	Program Cash Receipts			Net Receipts (Disbursements) and Changes in Net Position			Component Unit (Audited)
	Cash Disbursements	Charges For Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Governmental Activities							
General Government	\$ 72,846	\$ -	\$ -	\$ (72,846)	\$ -	\$ (72,846)	\$ -
City Building and Maintenance	9,776	-	-	(9,776)	-	(9,776)	-
Land Use and Development	21,056	3,226	-	(17,830)	-	(17,830)	-
Library	49,073	123	-	(48,950)	-	(48,950)	-
Attorney	7,476	-	-	(7,476)	-	(7,476)	-
Finance & Administration	44,648	141,307	-	96,659	-	96,659	-
Municipal Court	50,614	55,166	-	4,552	-	4,552	-
Public Properties	95,369	115,950	-	20,581	-	20,581	-
Police Department	800,679	-	3,420	(797,259)	-	(797,259)	-
Street	184,605	-	139,572	(45,033)	-	(45,033)	-
Special Projects	-	-	-	-	-	-	-
Library Trust	7,445	-	-	(7,445)	-	(7,445)	-
Capital Outlay	822,224	-	-	(822,224)	-	(822,224)	-
Debt Service Payments	924,252	-	-	(924,252)	-	(924,252)	-
Total Governmental Activities	3,090,063	315,772	142,992	(2,631,299)	-	(2,631,299)	-
Business-Type Activities							
Water	598,314	1,030,474	-	-	432,160	432,160	-
Sewer	687,086	1,030,344	-	-	343,258	343,258	-
Timber	46,880	135,882	-	-	89,002	89,002	-
Total Business Activities	1,332,280	2,196,700	-	-	864,420	864,420	-
Total Primary Government	\$ 4,422,343	\$ 2,512,472	\$ 142,992	(2,631,299)	864,420	(1,766,879)	-
Component Unit							
Rainier Economic Development Cou	\$ 600,711	\$ -	\$ -	-	-	-	(600,711)
General Receipts							
Property Taxes - General Fund				1,030,470	-	1,030,470	286,827
Property Taxes - Street Fund				106,926	-	106,926	-
Property Taxes - Sewer Fund				-	509,787	509,787	-
Interest on Delinquent Taxes				207	-	207	-
Property Tax Reimbursements				-	-	-	-
Other Taxes				124,573	-	124,573	-
Interest				43,607	-	43,607	5,908
Miscellaneous				1,254,555	11,875	1,266,430	1,868
Transfers (net)				1,319,449	(1,319,449)	-	-
Total General Receipts and Transfers				3,879,787	(797,787)	3,082,000	294,603
Change in Net Position				1,248,488	66,633	1,315,121	(306,108)
Beginning Net Position				2,974,148	2,341,396	5,315,544	976,172
Ending Net Position				\$ 4,222,636	\$ 2,408,029	\$ 6,630,665	\$ 670,064

See accompanying notes to basic financial statements

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
June 30, 2021**

	GENERAL FUND	DEBT SERVICE FUND	STREET FUND	SPECIAL PROJECT FUND	NON-MAJOR FUNDS	TOTAL
ASSETS:						
Cash and Investments	\$ 2,118,565	\$ 364,096	\$ 261,505	\$ 213,893	\$ 1,331,337	\$ 4,289,396
Taxes Receivable	46,375	-	5,040	-	-	51,415
Total Assets	\$ 2,164,940	\$ 364,096	\$ 266,545	\$ 213,893	\$ 1,331,337	\$ 4,340,811
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
Payroll Liabilities	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ 38
Total Liabilities	38	-	-	-	-	38
Deferred Inflows of Resources:						
Unavailable Property Tax Revenue	46,375	-	5,040	-	-	51,415
Total Deferred Inflows of Resources	46,375	-	5,040	-	-	51,415
Fund Balances:						
Restricted for:						
Street Fund	-	-	261,505	-	-	261,505
Library Fund	-	-	-	-	94,840	94,840
Debt Service Fund	-	364,096	-	-	-	364,096
SDC Charges	-	-	-	-	1,236,497	1,236,497
Special Projects	-	-	-	213,893	-	213,893
Unassigned	2,118,527	-	-	-	-	2,118,527
Total Fund Balances	2,118,527	364,096	261,505	213,893	1,331,337	4,289,358
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,164,940	\$ 364,096	\$ 266,545	\$ 213,893	\$ 1,331,337	\$ 4,340,811

See accompanying notes to basic financial statements.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet - Modified Cash Basis to the Statement of Net Position - Modified Cash Basis
June 30, 2021

Total Fund Balances - Governmental Funds	\$ 4,289,358
<p>Liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.</p>	
Liabilities	
Accrued Compensated Absences	<u>(66,722)</u>
Net Position	<u>\$ 4,222,636</u>

See accompanying notes to basic financial statements.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the year ended June 30, 2021**

	GENERAL FUND	DEBT SERVICE FUND	STREET FUND	SPECIAL PROJECT FUND	NON-MAJOR FUNDS	TOTAL
RECEIPTS:						
DEQ SRF WWTP	\$		\$		\$	\$
Current Property Taxes	1,002,885	-	103,426	-	795,853	795,853
Prior Property Taxes	27,585	-	3,500	-	-	1,106,311
Interest on Delinquent Taxes	207	-	-	-	-	31,085
Property Tax Reimbursement	-	-	-	-	-	207
Other State Taxes	84,948	-	-	-	-	-
State Liquor Taxes	37,770	-	-	-	-	84,948
State Cigarette Taxes	1,855	-	-	-	-	37,770
State Marine Board	14,550	-	-	-	-	1,855
Boating Fees	71,905	-	-	-	-	14,550
Grants	-	-	-	-	-	71,905
Municipal Court Fines	55,166	-	-	-	-	-
Fees and Permits	144,656	-	-	-	-	55,166
State Revenue Sharing	26,225	-	-	-	-	144,656
State Street Allotment	-	-	139,572	-	-	26,225
Mineral Royalties	10,245	-	-	-	-	139,572
Leases	44,045	-	-	-	-	10,245
Library Donations	4,000	-	-	-	-	44,045
Interest	42,982	-	-	-	625	4,000
Rainier Together Revenue	-	-	-	-	-	43,607
RV Camping	615	-	-	-	-	-
REDCO	-	-	-	-	-	615
Vehicle Impoundment	300	-	-	-	200,000	200,000
Police Training & USDOJ	3,420	-	-	-	-	300
Administrative Support	9,600	-	-	-	-	3,420
System Development Charges	-	-	-	-	14,260	9,600
Miscellaneous	45,456	-	1,259	132,138	54	14,260
Total Receipts	1,628,415	-	247,757	132,138	1,010,792	3,019,102
DISBURSEMENTS:						
Personnel Services	923,134	-	56,142	-	-	979,276
Materials and Services	227,433	-	128,303	-	7,445	363,181
Capital Outlay	22,692	-	31,198	259,032	509,302	822,224
Debt Service	-	924,252	-	-	-	924,252
Total Disbursements	1,173,259	924,252	215,643	259,032	516,747	3,088,933
Excess of Receipts Over, (Under) Disbursements	455,156	(924,252)	32,114	(126,894)	494,045	(69,831)
Other Financing Sources, (Uses)						
Operating Transfers In	-	924,252	-	-	675,000	1,599,252
Operating Transfers Out	(79,803)	-	(200,000)	-	-	(279,803)
Total Other Financing Sources, (Uses)	(79,803)	924,252	(200,000)	-	675,000	1,319,449
Net Change in Fund Balances	375,353	-	(167,886)	(126,894)	1,169,045	1,249,618
Beginning Fund Balance	1,743,174	364,096	429,391	340,787	162,292	3,039,740
Ending Fund Balance	<u>\$ 2,118,527</u>	<u>\$ 364,096</u>	<u>\$ 261,505</u>	<u>\$ 213,893</u>	<u>\$ 1,331,337</u>	<u>\$ 4,289,358</u>

See accompanying notes to basic financial statements

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis
to the Statement of Activities - Modified Cash Basis
For the year ended June 30, 2021

Total Net Changes in Fund Balances - Governmental Funds	\$ 1,249,618
Payment of accrued compensated absences is a disbursement in the governmental funds, but the payment reduces long-term liabilities in the Statement of Net Position. Additions to accrued compensated absences is an expense for the Statement of Net Position but not the governmental funds.	<u>(1,130)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 1,248,488</u></u>

See accompanying notes to basic financial statements.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
June 30, 2021**

	WATER FUND	SEWER FUND	TIMBER FUND	TOTAL
ASSETS:				
Cash and Investments	\$ 557,320	\$ 593,851	\$ 1,256,858	\$ 2,408,029
Taxes Receivable	-	23,927	-	23,927
Total Assets	\$ 557,320	\$ 617,778	\$ 1,256,858	\$ 2,431,956
DEFERRED INFLOWS OF RESOURCES AND NET POSITION:				
Deferred Inflows of Resources:				
Unavailable Property Tax Revenue	\$	\$ 23,927	\$ -	\$ 23,927
Total Deferred Inflows of Resources	-	23,927	-	23,927
Net Position				
Unrestricted	557,320	593,851	1,256,858	2,408,029
Total Net Position	557,320	593,851	1,256,858	2,408,029
Total Deferred Inflows of Resources and Net Position	\$ 557,320	\$ 617,778	\$ 1,256,858	\$ 2,431,956

See accompanying notes to basic financial statements.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the year ended June 30, 2021**

	WATER FUND	SEWER FUND	TIMBER FUND	TOTAL
OPERATING RECEIPTS				
Water Deposits	\$ 1,024,954	\$ -	\$ -	\$ 1,024,954
Water Revenue	420	-	-	420
Hook-Up Fees	5,100	500	-	5,600
Sewer Revenue	-	696,475	-	696,475
Sludge Revenue	-	333,369	-	333,369
PGE: Watershed Easement	-	-	-	-
Timber Sales	-	-	135,882	135,882
	<u>1,030,474</u>	<u>1,030,344</u>	<u>135,882</u>	<u>2,196,700</u>
OPERATING DISBURSEMENTS				
Personnel Services	419,769	438,046	15,289	873,104
Materials and Services	178,545	249,040	31,591	459,176
Capital Outlay	-	-	-	-
	<u>598,314</u>	<u>687,086</u>	<u>46,880</u>	<u>1,332,280</u>
Operating Income (Loss)	432,160	343,258	89,002	864,420
NONOPERATING RECEIPTS (DISBURSEMENTS)				
Property Taxes	-	509,787	-	509,787
Miscellaneous	9,042	2,833	-	11,875
	<u>9,042</u>	<u>512,620</u>	<u>-</u>	<u>521,662</u>
Income (Loss) Before Contributions and Transfers	441,202	855,878	89,002	1,386,082
Other Financing Sources (Uses)				
Transfer Out	(487,336)	(832,113)	-	(1,319,449)
Change in Modified Cash Basis Net Position	(46,134)	23,765	89,002	66,633
Beginning Net Position	603,454	570,086	1,167,856	2,341,396
Ending Net Position	<u>\$ 557,320</u>	<u>\$ 593,851</u>	<u>\$ 1,256,858</u>	<u>\$ 2,408,029</u>

See accompanying notes to basic financial statements

**CITY OF RAINIER
COLUMBIA COUNTY OREGON**

**COMBINING STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the year ended June 30, 2021**

	WATER FUND	SEWER FUND	TIMBER FUND	TOTAL
Cash Flows from Operating Activities:				
Cash Received from Customers	\$ 1,030,474	\$ 1,030,344	\$ 135,882	\$ 2,196,700
Payments to Suppliers	(178,545)	(249,040)	(46,880)	(474,465)
Payments to Employees	(419,769)	(438,046)	-	(857,815)
Net Cash From Operations	<u>432,160</u>	<u>343,258</u>	<u>89,002</u>	<u>864,420</u>
Cash Flows From Capital and Related Financing Activities:				
Property Taxes	-	509,787	-	509,787
Interfund Transfers	(487,336)	(832,113)	-	(1,319,449)
Net Cash (Used) By Capital and Related Financing Activities	<u>(487,336)</u>	<u>(322,326)</u>	<u>-</u>	<u>(809,662)</u>
Cash Flows From Investing Activities				
Interest and Miscellaneous	<u>9,042</u>	<u>2,833</u>	<u>-</u>	<u>11,875</u>
Net Cash (Used) By Investing Activities	<u>9,042</u>	<u>2,833</u>	<u>-</u>	<u>11,875</u>
Net Increase In Cash and Investments	(46,134)	23,765	89,002	66,633
Cash and Investments at Beginning of Year	<u>603,454</u>	<u>570,086</u>	<u>1,167,856</u>	<u>2,341,396</u>
Cash and Investments at End of Year	<u>\$ 557,320</u>	<u>\$ 593,851</u>	<u>\$ 1,256,858</u>	<u>\$ 2,408,029</u>
Reconciliation of Cash Flows From Operating Activities to Operating Income				
Operating Income	\$ 432,160	\$ 343,258	\$ 89,002	\$ 864,420
Adjustments				
(Increase), Decrease in Accounts Receivable	-	2,128	-	2,128
Increase, (Decrease) in Deferred Revenue	-	(2,128)	-	(2,128)
Net Cash From Operations	<u>\$ 432,160</u>	<u>\$ 343,258</u>	<u>\$ 89,002</u>	<u>\$ 864,420</u>

See accompanying notes to basic financial statements.

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CITY OF RAINIER
COLUMBIA COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION AND THE FINANCIAL REPORTING ENTITY

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

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

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

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

Although it is legally separate from the City, REDCO's council is appointed by the City Council and because of the significance of its financial relationship with the City, REDCO should be reported as if it were part of the reporting entity (City). The audited financial statements of REDCO for fiscal year 2020-21 are included in the City's modified cash basis basic financial statements.

B. BASIS OF PRESENTATION – FUND ACCOUNTING

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

The following major governmental funds are reported:

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

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

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

Special Project Fund – This fund provides for special improvements made the to “A” Street Plaza area to the riverfront area.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. BASIS OF PRESENTATION – FUND ACCOUNTING (CONTINUED)

ENTERPRISE FUNDS

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

Water Fund
Sewer Fund
Timber Fund

OTHER FUNDS

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

Library Fund
Water Capital Improvement Fund
Sewer Capital Improvement Fund
Transportation Capital Improvement Fund

C. BASIS OF ACCOUNTING

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

E. BUDGETS

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

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

LEVEL OF CONTROL

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

Disbursements cannot legally exceed the above appropriation levels except in the case of grants which could not be estimated at the time of budget adoption and are appropriated by Council resolution. Management may amend line items in the budget without Council approval as long as appropriation levels (the legal level of control) are not changed. The Council may make appropriation transfers by resolution as long as total appropriations by fund are not increased. Supplemental appropriations may occur if the Council approves them due to a need which exists which was not determined at the time the budget was adopted. Budget amounts shown in the financial statements reflect the original budget amounts and one appropriation transfer resolution. Disbursements in the various funds were within authorized appropriations for the year ended June 30, 2021.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROPERTY TAXES

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

G. CAPITAL ASSETS

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

H. LONG-TERM OBLIGATIONS

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

I. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

In addition to liabilities, the modified cash basis basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items which qualify for reporting in this category, unavailable property tax receipts and pension related deferrals. Unavailable property tax receipts are deferred and recognized as an inflow of resources in the period that the amounts are received. At June 30, 2021 there were deferred inflows representing unavailable property taxes reported on both the Statement of Net Position and the Balance Sheets. The PERS and RHIA pension related deferrals are disclosed in these footnotes but not recorded in the basic financial statements because the City uses the modified cash basis of accounting.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. RETIREMENT PLANS

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

K. FUND BALANCE

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

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

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

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

L. VESTED COMPENSATED ABSENCES

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

M. CONTRIBUTED CAPITAL

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. NET POSITION

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

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

O. INTERFUND TRANSACTIONS

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

P. ESTIMATES

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

Q. GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and Statement of Net Position. For the year ending June 30, 2021, there were no receipts received in excess of disbursements to be recorded in the balance sheet or Statement of Net Position.

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

2. CASH AND INVESTMENTS

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

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

Cash and Investments (recorded at cost) consist of:

Deposits with Financial Institutions	
Demand Deposits	\$ 405,272
Investments	6,292,153
	<u>\$ 6,697,425</u>

DEPOSITS

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements is \$489,396 of which \$250,000 is covered by federal depository insurance and the remaining amount is collateralized by the Oregon Public Funds Collateralization Program (PFCP).

Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no policy for custodial credit risk. As of June 30, 2021, none of the bank balance was exposed to custodial credit risk because it was insured or collateralized.

INVESTMENTS

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

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

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

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

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

The investments at June 30, 2021 consisted of the following:

<u>Investment Type</u>	<u>Maturities (in months)</u>			
	<u>Fair Value</u>	<u>Less than 3</u>	<u>3-18</u>	<u>18-59</u>
State Treasurer's Local Government Investment Pool	\$ 6,292,153	\$ 6,292,153	\$ -	\$ -
Total	<u>\$ 6,292,153</u>	<u>\$ 6,292,153</u>	<u>\$ -</u>	<u>\$ -</u>

Interest Rate Risk

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

Credit Risk - Investments

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

Concentration of Credit Risk

At June 30, 2021, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in State Treasurer's Investment Pool.

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

3. DEFINED BENEFIT PENSION PLAN

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

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

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Effective January 1, 2020, Senate Bill 1049 requires employees to pay contributions on re-employed PERS retirees' salaries as if they were an active member, excluding IAP (6%) contributions. Employer contributions for the year ended June 30, 2021 were \$145,869, excluding amounts to fund employer specific liabilities. In addition, approximately \$64,171 in employee contributions were paid or picked up by the City in 2020-2021.

Pension Asset or Liability

Since the City's financial statements are reported on the cash basis, no amounts are reported on the balance sheet for pension related assets, deferred outflows, liabilities or deferred inflows. Had the City's financial statements been reported in accordance with GAAP, it would have reported a net pension liability of \$2,198,327 at June 30, 2021 for its proportionate share of the net pension asset. The pension asset was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2018. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2020 and 2019, the City's proportion was .010 percent and .009 percent, respectively. Pension expense for the year ended June 30, 2021 was \$303,504.

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

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The rates in effect for the year ended June 30, 2021 were:

- (1) Tier 1/Tier 2 – 19.22%
- (2) OPSRP Employer Contribution – 8.75%
- (3) OPSRP Police and Fire – 13.38%

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 96,753	\$ -
Changes in assumptions	117,977	4,134
Net difference between projected and actual earnings on pension plan investments	258,495	-
Net changes in proportionate share	125,312	19,751
Differences between City contributions and proportionate share of contributions	-	138,145
Subtotal - Amortized Deferrals (below)	<u>598,537</u>	<u>162,030</u>
City contributions subsequent to measuring date	145,869	-
Deferred outflow (inflow) of resources	<u>\$ 744,406</u>	<u>\$ 162,030</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2022.

Subtotal amounts related to pension as deferred outflows of resources, \$598,537, and deferred inflows of resources, (\$162,030), net to \$436,507 and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ 108,909
2023	124,278
2024	112,862
2025	88,289
2026	2,169
Thereafter	-
Total	<u>\$ 436,507</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 5, 2021. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

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

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2019 through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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

Actuarial Methods and Assumptions:

Valuation date	December 31, 2018
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

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

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Investments	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2020 PERS CAFR; p. 102)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

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

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	0.38%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2020 PERS CAFR; p. 74)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2020 and 2019 was 7.20 percent for both years, was 7.20 for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s proportionate share of the net pension liability to changes in the discount rate – The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.20 percent) or one percent higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
District's proportionate share of the net pension liability	\$ 3,264,335	\$ 2,198,327	\$ 1,304,431

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

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available. There are no changes subsequent to the June 30, 2020 Measurement Date that meet this requirement.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

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

Pension Benefits:

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

Death Benefits:

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

Contributions:

Employees of the City pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSERP members earning \$2,500 or more per month will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSERP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The City did not make any optional contributions to member IAP accounts for the year ended June 30, 2021.

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

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

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

Plan Description:

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

Funding Policy:

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

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the City currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers.

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

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

Since the City’s financial statements are reported on the cash basis, no amounts are reported on the balance sheet for OPEB related assets, deferred outflows, liabilities or deferred inflows. Had the City’s financial statements been reported in accordance with GAAP, it would have reported a net OPEB liability/(asset) of \$17,406 for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2020, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2018. Consistent with GASB Statement No. 75, paragraph 59(a), the City’s proportion of the net OPEB liability/(asset) is determined by comparing the employer’s actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2020 and 2019, the City’s proportion was .01 percent for both years. OPEB expense for the year ended June 30, 2021 was \$3,329.

Components of OPEB Expense/(Income):

Employer's Proportionate share of collective system OPEB Expense/(Income)	\$ (2,800)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	14
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's total OPEB Expense/(Income)	<u>\$ (2,786)</u>

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expended and actual experience	-	1,779
Changes of assumptions	-	925
Net Difference between project and actual earning on investment	1,936	-
Changes in proportionate share	216	446
Differences between employer contributions and employer's proportionate share of system contributions	-	-
Subtotal - Amortized Deferrals (below)	<u>2,152</u>	<u>3,150</u>
Contributions subsequent to measurement date	<u>-</u>	<u>-</u>
Deferred outflow (inflow) of resources	<u>2,152</u>	<u>3,150</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2022.

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

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

Subtotal amounts related to OPEB as deferred outflows of resources, \$2,152, and deferred inflows of resources, (\$3,150), net to (\$998) and will be recognized in OPEB expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ (1,773)
2023	(552)
2024	716
2025	611
2026	-
Thereafter	-
Total	<u>\$ (998)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2020. That independently audited report was dated March 5, 2021 and can be found at:

https://www.oregon.gov/pers/EMP/Documents/GASB/2020/GASB_75_FYE_6.30.2020.pdf

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2018
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

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

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

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement dates of June 30, 2020 and 2019 was 7.20 and 7.20 percent, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	38.00%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2020 PERS CAFR; p. 74)

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

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

Sensitivity of the City’s proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the City’s proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 7.20 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.20 percent) or one percent higher (8.20 percent) than the current rate.

	<u>1% Decrease (6.20%)</u>	<u>Discount Rate (7.20%)</u>	<u>1% Increase (8.20%)</u>
City's proportionate share of the net OPEB liability (asset)	(14,052)	(17,406)	(20,273)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2020 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

5. DEFERRED COMPENSATION PLAN

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

6. PROPERTY TAX LIMITATIONS

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

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

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

7. INTERFUND TRANSFERS

Transfers are made to finance operations between funds.

Amounts are comprised of the following:

	Transfer Out	Transfer In
General	\$ 79,803	\$ -
Debt Service	-	924,252
Sewer Fund	832,113	-
Water Fund	487,336	-
Street Fund	200,000	-
Non-Major Funds	-	675,000
	\$ 1,599,252	\$ 1,599,252

8. RISK MANAGEMENT

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

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

9. LONG-TERM OBLIGATIONS

The following changes occurred in the liabilities reported during the year ended June 30, 2021:

Name	Interest Rates	Original Issue	Outstanding 7/1/2020	Issued	Matured and Redeemed	Outstanding 6/30/2021	Due Within One Year
Notes Payable	2.87-6.0%	\$ 14,341,654	\$ 7,078,711	\$ -	\$ (662,312)	\$ 6,416,399	\$ 689,162
Water Improvement							
		Total Long Term Debt	\$ 7,078,711	\$ -	\$ (662,312)	\$ 6,416,399	\$ 689,162

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

9. LONG-TERM OBLIGATIONS (CONTINUED)

Future minimum payments:

Year ending June 30,	Notes Payable	
	Principal	Interest
2022	689,162	212,025
2023	711,820	188,117
2024	642,322	163,364
2025	662,041	142,396
2026	687,442	120,745
2027-2031	2,483,820	298,930
2032-2036	311,243	94,753
2037-2041	197,009	23,060
2042-2043	31,540	1,635
Total	\$ 6,416,399	\$ 1,245,025

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

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

10. TAX ABATEMENTS

As of June 30, 2021, the City had state allowed tax abatements through one program, the Enterprise Zone Program, which impacted their levied taxes.

Enterprise Zone (ORS 285C.175):

- The Oregon Enterprise Zone program is a State of Oregon economic development program established, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor.

The Enterprise Zone program allows industrial firms that will be making a substantial new capital investment a waiver of 100% of the amount of real property taxes attributable to the new investment for a 5-year period after completion. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

For the fiscal year ended June 30, 2021, the City had abated property taxes totaling \$6,060 under this program.

11. COMMITMENTS AND CONTINGENCIES

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

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

SUPPLEMENTARY INFORMATION

Combining, Individual Fund, Account Group
and Other Financial Schedules

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CITY OF RAINIER
COLUMBIA COUNTY, OREGON

SUPPLEMENTARY INFORMATION

June 30, 2021

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

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

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

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

SCHEDULE OF CONTRIBUTIONS

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

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

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

RIDGELINE MONTESSORI SCHOOL
EUGENE, OREGON
 REQUIRED SUPPLEMENTARY INFORMATION
 June 30, 2021

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

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset (NOA)	(b) Employer's proportionate share of the net OPEB asset (NOA)	(c) Employer's covered payroll	(b/c) NOA as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB asset
2021	0.0081 %	\$ 17,406	\$ 920,567	1.891 %	150.1 %
2020	0.0088	15,663	872,570	1.737	144.5
2019	0.0010	9,819	943,746	1.040	124.0
2018	0.0010	4,039	941,920	0.429	108.9

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

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

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

SCHEDULE OF CONTRIBUTIONS

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

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

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

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

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

GENERAL FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
RECEIPTS:				
Current Levy	\$ 951,939	\$ 951,939	\$ 1,002,885	\$ 50,946
Prior Years' Levies	35,000	35,000	27,585	(7,415)
Interest Delinquent Taxes	300	300	207	(93)
Property Tax Reimbursement	6,800	6,800	-	(6,800)
State Marijuana Tax	65,000	65,000	84,948	19,948
State Liquor Taxes	29,000	29,000	37,770	8,770
State Cigarette Taxes	2,600	2,600	1,855	(745)
State Marine Board	6,000	6,000	14,550	8,550
State Revenue Sharing	10,000	10,000	26,225	16,225
Grants	1,000	1,000	-	(1,000)
Municipal Court Fines	65,000	65,000	55,166	(9,834)
Franchise Fees	125,000	125,000	117,792	(7,208)
Business License Fees	22,000	22,000	23,515	1,515
Planning Fees	6,000	6,000	3,226	(2,774)
Library Fees	200	200	123	(77)
Boat Launching	20,000	20,000	50,410	30,410
Boat Storage	15,000	15,000	21,495	6,495
RV Camping	-	-	615	615
Mineral Royalties	4,500	4,500	10,245	5,745
Leases	45,000	45,000	44,045	(955)
Miscellaneous	6,000	6,000	45,456	39,456
Interest	8,000	8,000	42,982	34,982
Library Donations	-	-	4,000	4,000
Police Training	3,500	3,500	3,420	(80)
Vehicle Impoundment	100	100	300	200
Administrative Support	7,200	7,200	9,600	2,400
	<u>\$ 1,435,139</u>	<u>\$ 1,435,139</u>	<u>\$ 1,628,415</u>	<u>\$ 193,276</u>
Total Receipts	\$ 1,435,139	\$ 1,435,139	\$ 1,628,415	\$ 193,276

Continued on page -35- & -36-

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

<u>GENERAL FUND</u>				VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
DISBURSEMENTS:				
General Government:				
Personnel Services	\$ 5,000	\$ 5,000	\$ 50,288	\$ (45,288)
Materials and Services	62,500	49,871	22,495	27,376
Capital Outlay	9,000	9,000	6,445	2,555
Contingency	134,891	134,891	-	134,891
Total General Government	<u>211,391</u>	<u>198,762</u> (1)	<u>79,228</u>	<u>119,534</u>
City Building Maintenance:				
Materials and Services	9,500	9,500	9,776	(276)
Capital Outlay	5,000	5,000	813	4,187
Total City Building Maintenance	<u>14,500</u>	<u>14,500</u> (1)	<u>10,589</u>	<u>3,911</u>
Land Use and Development:				
Personnel Services	13,909	13,909	13,837	72
Materials and Services	11,200	11,200	7,219	3,981
Total Land Use and Development	<u>25,109</u>	<u>25,109</u> (1)	<u>21,056</u>	<u>4,053</u>
Library:				
Personnel Services	1,317	1,317	-	1,317
Materials and Services	61,500	61,500	49,031	12,469
Capital Outlay	-	-	5,907	(5,907)
Total Library	<u>62,817</u>	<u>62,817</u> (1)	<u>54,938</u>	<u>7,879</u>
Attorney:				
Materials and Services	7,500	7,500	7,470	30
Total Attorney	<u>7,500</u>	<u>7,500</u> (1)	<u>7,470</u>	<u>30</u>
Finance and Administration:				
Personnel Services	48,691	48,691	41,359	7,332
Materials and Services	5,350	5,350	3,250	2,100
Total Finance and Administration	<u>\$ 54,041</u>	<u>\$ 54,041</u> (1)	<u>\$ 44,609</u>	<u>\$ 9,432</u>

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Continued on page -36-

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

	<u>GENERAL FUND</u>			VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
DISBURSEMENTS (CONTINUED):				
Municipal Court:				
Personnel Services	\$ 33,078	\$ 33,078	\$ 23,317	\$ 9,761
Materials and Services	31,600	31,600	27,253	4,347
Capital Outlay	-	-	2,027	(2,027)
Total Municipal Court	<u>64,678</u>	<u>64,678</u> (1)	<u>52,597</u>	<u>12,081</u>
Public Properties:				
Personnel Services	81,979	81,979	64,953	17,026
Materials and Services	65,300	65,300	30,333	34,967
Capital Outlay	5,000	5,000	-	5,000
Total Public Properties	<u>152,279</u>	<u>152,279</u> (1)	<u>95,286</u>	<u>56,993</u>
Police:				
Personnel Services	770,321	770,321	729,380	40,941
Materials and Services	89,100	89,100	70,606	18,494
Capital Outlay	3,600	3,600	7,500	(3,900)
Total Police	<u>863,021</u>	<u>863,021</u> (1)	<u>807,486</u>	<u>55,535</u>
Total Disbursements	<u>1,455,336</u>	<u>1,455,336</u>	<u>1,173,259</u>	<u>282,077</u>
Excess of Receipts Over (Under) Disbursements	(20,197)	(20,197)	455,156	475,353
Other Financing Sources, (Uses)				
Operating Transfers Out	(79,803)	(79,803) (1)	(79,803)	-
Total Other Financing Sources, (Uses)	<u>(79,803)</u>	<u>(79,803)</u>	<u>(79,803)</u>	<u>-</u>
Net Change in Fund Balance	(100,000)	(100,000)	375,353	475,353
Beginning Fund Balance	<u>1,502,744</u>	<u>1,502,744</u>	<u>1,743,174</u>	<u>240,430</u>
Ending Fund Balance	<u>\$ 1,402,744</u>	<u>\$ 1,402,744</u>	<u>\$ 2,118,527</u>	<u>\$ 715,783</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

<u>DEBT SERVICE FUND</u>				VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
RECEIPTS:				
Interest	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Debt Service:				
WWTP	\$ 682,113	\$ 682,113	\$ 761,916	\$ (79,803)
Water Debt	162,337	162,337	162,336	1
Proposed Infrastructure	115,680	115,680		115,680
Total Disbursements	<u>960,130</u>	<u>960,130</u>	<u>924,252</u>	<u>35,878</u>
Excess of Receipts Over, (Under) Disbursements	(960,130)	(960,130)	(924,252)	35,878
Other Financing Sources, (Uses)				
Operating Transfers In	<u>1,324,226</u>	<u>1,324,226</u>	<u>924,252</u>	<u>399,974</u>
Total Other Financing Sources, (Uses)	<u>1,324,226</u>	<u>1,324,226</u>	<u>924,252</u>	<u>-</u>
Net Change in Fund Balance	364,096	364,096	-	(364,096)
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>364,096</u>	<u>364,096</u>
Ending Fund Balance	<u>\$ 364,096</u>	<u>\$ 364,096</u>	<u>\$ 364,096</u>	<u>\$ -</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

	<u>STREET FUND</u>			VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
RECEIPTS:				
Current Levy	\$ 103,426	\$ 103,426	\$ 103,426	\$ -
Prior Years' Levies	3,500	3,500	3,500	-
State Street Allotment	60,000	60,000	139,572	79,572
Miscellaneous	-	-	1,259	1,259
Total Receipts	<u>166,926</u>	<u>166,926</u>	<u>247,757</u>	<u>80,831</u>
DISBURSEMENTS:				
Personnel Services	64,636	64,636	56,142	8,494
Materials and Services	112,350	112,350	128,303	(15,953)
Capital Outlay	353,000	153,000	31,198	121,802
Contingency	39,198	39,198	-	39,198
Total Disbursements	<u>569,184</u>	<u>369,184 (1)</u>	<u>215,643</u>	<u>153,541</u>
Excess of Receipts Over (Under) Disbursements	(402,258)	(202,258)	32,114	234,372
Other Financing Sources (Uses)				
Operating Transfers Out	-	(200,000) (1)	(200,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Net Change in Fund Balance	(402,258)	(202,258)	(167,886)	34,372
Beginning Fund Balance	<u>402,258</u>	<u>402,258</u>	<u>429,391</u>	<u>27,133</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 261,505</u>	<u>\$ 61,505</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

<u>SPECIAL PROJECTS FUND</u>				VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>(UNFAVORABLE)</u>
RECEIPTS:				
NOEA-WRA Wetland Migration	\$ 34,099	\$ 34,099	\$ -	\$ (34,099)
ODOT TGM Grant	150,000	150,000	-	(150,000)
IFA Loan (A Street Plaza)	100,000	100,000	-	(100,000)
Strategic Planning Grant	75,000	75,000	-	(75,000)
Miscellaneous	-	-	132,138	132,138
REDCO	100,000	100,000	-	(100,000)
Total Receipts	<u>459,099</u>	<u>459,099</u>	<u>132,138</u>	<u>(326,961)</u>
DISBURSEMENTS:				
Capital Outlay	<u>425,000</u>	<u>425,000</u>	<u>259,032</u>	<u>165,968</u>
Total Disbursements	<u>425,000</u>	<u>425,000 (1)</u>	<u>259,032</u>	<u>165,968</u>
Excess of Receipts Over (Under) Disbursements	34,099	34,099	(126,894)	(160,993)
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>340,787</u>	<u>340,787</u>
Ending Fund Balance	<u>\$ 34,099</u>	<u>\$ 34,099</u>	<u>\$ 213,893</u>	<u>\$ 179,794</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**COMBINING BALANCE SHEET - MODIFIED CASH BASIS
ALL NON-MAJOR FUNDS
June 30, 2021**

	LIBRARY FUND	WATER CAPITAL IMPROVE- MENT FUND	SEWER CAPITAL IMPROVE- MENT FUND	TRANS CAPITAL IMPROVE- MENT FUND	TOTAL
ASSETS:					
Cash and Investments	\$ 94,840	\$ 58,409	\$ 751,845	\$ 426,243	\$ 1,331,337
Total Assets	<u>\$ 94,840</u>	<u>\$ 58,409</u>	<u>\$ 751,845</u>	<u>\$ 426,243</u>	<u>\$ 1,331,337</u>
LIABILITIES AND FUND BALANCES:					
Fund Balances:					
Restricted	\$ 94,840	\$ 58,409	\$ 751,845	\$ 426,243	\$ 1,331,337
Total Fund Balance	<u>94,840</u>	<u>58,409</u>	<u>751,845</u>	<u>426,243</u>	<u>1,331,337</u>
Total Liabilities and Fund Balances	<u>\$ 94,840</u>	<u>\$ 58,409</u>	<u>\$ 751,845</u>	<u>\$ 426,243</u>	<u>\$ 1,331,337</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - ALL NON-MAJOR FUNDS
For the year ended June 30, 2021**

	LIBRARY FUND	WATER CAPITAL IMPROVE- MENT FUND	SEWER CAPITAL IMPROVE- MENT FUND	TRANS CAPITAL IMPROVE- MENT FUND	TOTAL
RECEIPTS:					
DEQ SRF WWTP	\$ -	\$ -	\$ 795,853	\$ -	\$ 795,853
Interest	625	-	-	-	625
REDCO	-	-	-	200,000	200,000
System Development Charges	-	3,680	10,580	-	14,260
Miscellaneous	54	-	-	-	54
Total Receipts	679	3,680	806,433	200,000	1,010,792
DISBURSEMENTS:					
Materials and Services	7,445	-	-	-	7,445
Capital Outlay	-	301,244	207,151	907	509,302
Total Disbursements	7,445	301,244	207,151	907	516,747
Excess of Receipts Over (Under) Disbursements	(6,766)	(297,564)	599,282	199,093	494,045
Other Financing Sources (Uses)					
Operating Transfers In	-	325,000	150,000	200,000	675,000
Total Other Financing Sources (Uses)	-	325,000	150,000	200,000	675,000
Net Change in Fund Balance	(6,766)	27,436	749,282	399,093	1,169,045
Beginning Fund Balance	101,606	30,973	2,563	27,150	162,292
Ending Fund Balance	<u>\$ 94,840</u>	<u>\$ 58,409</u>	<u>\$ 751,845</u>	<u>\$ 426,243</u>	<u>\$ 1,331,337</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

LIBRARY TRUST FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
RECEIPTS:				
Donations/Book Sales	\$ -	\$ -	\$ 54	\$ 54
Interest	105	105	\$ 625	\$ 520
Total Receipts	<u>105</u>	<u>105</u>	<u>679</u>	<u>574</u>
DISBURSEMENTS:				
Trust	92,605	92,605	-	92,605
Materials and Services	7,500	7,500	7,445	55
Total Disbursements	<u>100,105</u>	<u>100,105</u>	<u>(1) 7,445</u>	<u>55</u>
Excess of Receipts Over (Under) Disbursements and Transfers	(100,000)	(100,000)	(6,766)	93,234
Beginning Fund Balance	<u>100,000</u>	<u>100,000</u>	<u>101,606</u>	<u>1,606</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,840</u>	<u>\$ 94,840</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

WATER CAPITAL IMPROVEMENT FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
RECEIPTS:				
System Development Charges	\$ 4,500	\$ 4,500	\$ 3,680	\$ (820)
Water System Master Plan Grant	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Total Receipts	<u>54,500</u>	<u>54,500</u>	<u>3,680</u>	<u>(50,820)</u>
DISBURSEMENTS:				
Capital Outlay:				
Water System Master Plan	50,000	50,000	-	50,000
Water System Improvement	325,000	325,000	301,244	23,756
Consulting	10,000	10,000	-	10,000
Contingency	<u>29,500</u>	<u>29,500</u>	<u>-</u>	<u>29,500</u>
Total Expenditures	<u>414,500</u>	<u>414,500</u> (1)	<u>301,244</u>	<u>113,256</u>
Net Change Fund Balance	(360,000)	(360,000)	(297,564)	62,436
Other Financing Sources, -Uses				
Operating Transfers In	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
Total Other Financing Sources, -Uses	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
Excess of Receipts Over (Under) Disbursements	(35,000)	(35,000)	27,436	62,436
Beginning Fund Balance	<u>35,000</u>	<u>35,000</u>	<u>30,973</u>	<u>(4,027)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,409</u>	<u>\$ 58,409</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

SEWER CAPITAL IMPROVEMENT FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
RECEIPTS:				
DEQ SRF WWTP	\$ 616,700	\$ 616,700	\$ 795,853	\$ 179,153
DEQ Planning Grant	50,000	50,000	-	(50,000)
Sewer SDC	8,000	8,000	10,580	2,580
Total Receipts	<u>674,700</u>	<u>674,700</u>	<u>806,433</u>	<u>131,733</u>
DISBURSEMENTS:				
Capital Outlay	825,000	825,000	207,151	617,849
Contingency	548	548	-	548
Total Disbursements	<u>825,548</u>	<u>825,548</u> (1)	<u>207,151</u>	<u>618,397</u>
Net Change in Fund Balance	(150,848)	(150,848)	599,282	750,130
Other Financing Sources, -Uses				
Operating Transfers In	150,000	150,000	150,000	-
Total Other Financing Sources, -Uses	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Excess of Receipts Over, -Under Disbursements and Transfers	(848)	(848)	749,282	750,130
Beginning Fund Balance	848	848	2,563	1,715
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 751,845</u>	<u>\$ 751,845</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

TRANSPORTATION CAPITAL IMPROVEMENT FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
RECEIPTS:				
REDCO	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
TSP Grant	175,000	175,000	-	(175,000)
STP Trant	212,461	212,461	-	(212,461)
SCA Grant	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>
Total Receipts	<u>737,461</u>	<u>737,461</u>	<u>200,000</u>	<u>(537,461)</u>
DISBURSEMENTS:				
Contingency	27,150	27,150	-	27,150
Capital Outlay	<u>737,461</u>	<u>937,461</u>	<u>907</u>	<u>936,554</u>
Total Disbursements	<u>764,611</u>	<u>964,611</u> (1)	<u>907</u>	<u>963,704</u>
Excess of Receipts Over (Under) Disbursements	(27,150)	(227,150)	199,093	426,243
Other Financing Sources (Uses)				
Operating Transfers In	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Net Change in Fund Balance	(27,150)	(27,150)	399,093	426,243
Beginning Fund Balance	<u>27,150</u>	<u>27,150</u>	<u>27,150</u>	<u>-</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 426,243</u>	<u>\$ 426,243</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

<u>WATER FUND</u>				VARIANCE TO FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>
RECEIPTS:				
Hook-Up Fees	\$ 2,500	\$ 2,500	\$ 5,100	\$ 2,600
Water Deposits	4,500	4,500	1,024,954	1,020,454
Water Revenue	920,000	920,000	420	(919,580)
Miscellaneous	4,000	4,000	9,042	5,042
Total Receipts	<u>931,000</u>	<u>931,000</u>	<u>1,039,516</u>	<u>108,516</u>
DISBURSEMENTS:				
Personnel Services	429,115	429,115	419,769	9,346
Materials and Services	191,620	191,620	178,545	13,075
Capital Outlay	3,000	3,000	-	3,000
Contingency	45,897	45,897	-	45,897
Total Disbursements	<u>669,632</u>	<u>669,632</u> (1)	<u>598,314</u>	<u>71,318</u>
Excess of Receipts Over (Under) Disbursements	261,368	261,368	441,202	179,834
Other Financing Sources (Uses)				
Reserve for Future Use	(300,000)	(300,000)	-	(300,000)
Transfers Out	(487,337)	(487,337) (1)	(487,336)	1
Total Other Financing Sources (Uses)	<u>(787,337)</u>	<u>(787,337)</u>	<u>(487,336)</u>	<u>1</u>
Net Change in Fund Balance	(525,969)	(525,969)	(46,134)	479,835
Beginning Fund Balance	<u>525,969</u>	<u>525,969</u>	<u>603,454</u>	<u>77,485</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 557,320</u>	<u>\$ 557,320</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
<u>SEWER FUND</u>				
RECEIPTS:				
Property Taxes-Current	\$ 490,221	\$ 490,221	\$ 509,787	\$ 19,566
Hook-Up Fees	500	500	500	-
Sewer Revenue	670,000	670,000	696,475	26,475
Sludge Revenue	240,000	240,000	333,369	93,369
Miscellaneous	100	100	2,833	2,733
Total Receipts	1,400,821	1,400,821	1,542,964	142,143
DISBURSEMENTS:				
Personnel Services	451,011	451,011	438,046	12,965
Materials and Services	292,700	292,700	249,040	43,660
Capital Outlay	3,000	3,000	-	3,000
Contingency	14,814	14,814	-	14,814
Total Disbursements	761,525	761,525 (1)	687,086	74,439
Excess of Receipts Over (Under) Disbursements	639,296	639,296	855,878	216,582
Other Financing Sources (Uses)				
Reserve for Future Use	(200,000)	(200,000)	-	(200,000)
Transfers Out	(867,990)	(867,990) (1)	(832,113)	35,877
Total Other Financing Sources (Uses)	(1,067,990)	(1,067,990)	(832,113)	(164,123)
Net Change in Fund Balance	(428,694)	(428,694)	23,765	452,459
Beginning Fund Balance	428,694	428,694	570,086	141,392
Ending Fund Balance	\$ -	\$ -	\$ 593,851	\$ 593,851

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

<u>TIMBER FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
RECEIPTS:				
Timber Sales	\$ 180,000	\$ 180,000	\$ 135,882	\$ (44,118)
Total Receipts	<u>180,000</u>	<u>180,000</u>	<u>135,882</u>	<u>(44,118)</u>
DISBURSEMENTS:				
Personnel Services	-	-	15,289	(15,289)
Materials and Services	75,100	75,100	31,591	43,509
Capital Outlay	30,500	30,500		30,500
Contingency	500,000	500,000	-	500,000
Total Disbursements	<u>605,600</u>	<u>605,600</u>	<u>46,880</u>	<u>558,720</u>
Excess of Receipts Over (Under) Disbursements	(425,600)	(425,600)	89,002	514,602
Other Financing Sources (Uses)				
Reserve for Future Use	(713,400)	(713,400)	-	(713,400)
Total Other Financing Sources (Uses)	<u>(713,400)</u>	<u>(713,400)</u>	<u>-</u>	<u>(713,400)</u>
Net Change in Fund Balance	(1,139,000)	(1,139,000)	89,002	1,228,002
Beginning Fund Balance	<u>1,139,000</u>	<u>1,139,000</u>	<u>1,167,856</u>	<u>28,856</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,256,858</u>	<u>\$ 1,256,858</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - GENERAL FUND
For the year ended June 30, 2021**

TAX YEAR	<u>GENERAL FUND</u>					BALANCE UNCOLLECTED OR UNSEG- REGATED AT 6/30/2021
	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/01/2020	DEDUCT DISCOUNTS	ADJUST- MENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	
CURRENT: 2020-2021	\$ 1,054,872	\$ 28,267	\$ (1,004)	\$ 621	\$ 1,002,885	\$ 23,337
PRIOR YEARS:						
2019-2020	24,367	(16)	(778)	878	12,648	11,835
2018-2019	12,741	(32)	(503)	973	6,189	7,054
2017-2018	6,882	-	(92)	1,262	5,747	2,305
2016-2017	2,184	-	(111)	539	2,117	495
Prior	1,973	-	(95)	355	884	1,349
Total Prior	48,147	(48)	(1,579)	4,007	27,585	23,038
Total	\$ 1,103,019	\$ 28,219	\$ (2,583)	\$ 4,628	\$ 1,030,470	\$ 46,375

RECONCILIATION TO REVENUE:

Cash Collections by County Treasurer Above	\$ 1,030,470
Interest on Delinquent Taxes	207
Total Revenue	<u>\$ 1,030,677</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - STREET FUND
For the year ended June 30, 2021**

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/01/2020	DEDUCT DISCOUNTS	STREET FUND		CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEG- REGATED AT 6/30/2021
			ADJUST- MENTS TO ROLLS	ADD INTEREST		
CURRENT:						
2020-2021	\$ 114,649	\$ 3,072	\$ (110)	\$ 68	\$ 108,999	\$ 2,536
PRIOR YEARS:						
2019-2020	2,648	(2)	(84)	95	1,375	1,286
2018-2019	1,365	(3)	(34)	106	673	767
2017-2018	748	-	(9)	137	625	251
2016-2017	237	-	(12)	59	230	54
Prior	215	-	(12)	39	96	146
Total Prior	5,213	(5)	(151)	436	2,999	2,504
Total All Funds	\$ 119,862	\$ 3,067	\$ (261)	\$ 504	\$ 111,998	\$ 5,040

RECONCILIATION TO REVENUE:

Cash Collections by County Treasurer Above	\$ 111,998
Taxes in Lieu	(5,072)
Total Revenue	<u>\$ 106,926</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - SEWER FUND
For the year ended June 30, 2021**

TAX YEAR	<u>SEWER FUND</u>					BALANCE UNCOLLECTED OR UNSEG- REGATED AT 6/30/2021
	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/01/2020	DEDUCT DISCOUNTS	ADJUST- MENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	
CURRENT:						
2020-2021	\$ 520,391	\$ 13,945	\$ (495)	\$ 307	\$ 494,745	\$ 11,513
PRIOR YEARS:						
2019-2020	12,620	(8)	(404)	455	6,550	6,129
2018-2019	6,985	(17)	(276)	534	3,393	3,867
2017-2018	3,991	-	(53)	732	3,333	1,337
2016-2017	1,288	-	(65)	318	1,249	292
Prior	1,171	-	(71)	207	517	790
Total Prior	26,055	(25)	(869)	2,246	15,042	12,415
Total All Funds	<u>\$ 546,446</u>	<u>\$ 13,920</u>	<u>\$ (1,364)</u>	<u>\$ 2,553</u>	<u>\$ 509,787</u>	<u>\$ 23,928</u>

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

OTHER INFORMATION

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
June 30, 2021**

Original Amount Interest Rate	TOTAL REQUIREMENTS		DEQ STATE REVOLVING LOANS	
	PRINCIPAL	INTEREST	PRINCIPAL DUE 6/1 AND 12/1	INTEREST DUE 6/1 AND 12/1
				\$9,891,241 1.13 - 2.87%
YEAR OF MATURITY	PRINCIPAL	INTEREST	PRINCIPAL DUE 6/1 AND 12/1	INTEREST DUE 6/1 AND 12/1
2021-2022	689,162	212,025	517,828	137,220
2022-2023	711,820	188,117	532,795	122,253
2023-2024	642,322	163,364	548,197	106,851
2024-2025	662,041	142,396	564,042	91,006
2025-2026	687,442	120,745	580,347	74,701
2026-2027	708,549	98,139	597,123	57,925
2027-2028	661,051	74,801	614,383	40,665
2028-2029	684,492	54,859	632,143	22,905
2029-2030	375,929	34,126	322,869	4,633
2030-2031	53,800	37,004	-	-
2031-2032	54,571	24,462	-	-
2032-2033	60,375	21,928	-	-
2033-2034	61,213	19,090	-	-
2034-2035	67,087	16,217	-	-
2035-2036	67,997	13,056	-	-
2036-2037	73,946	9,858	-	-
2037-2038	74,935	6,368	-	-
2037-2039	15,485	2,836	-	-
2037-2040	16,036	2,285	-	-
2037-2041	16,607	1,714	-	-
2037-2042	17,198	1,123	-	-
2037-2043	14,341	512	-	-
TOTALS	<u>\$ 6,416,399</u>	<u>\$ 1,245,025</u>	<u>\$ 4,909,727</u>	<u>\$ 658,159</u>

DEQ State Revolving Loans consist of two loans.

	Balance Due
R75262	\$ 1,381,917
R75263	<u>3,527,810</u>
TOTAL	<u>\$ 4,909,727</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

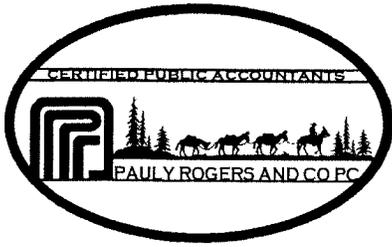
**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
June 30, 2021**

WATER FUND		WATER FUND		SPECIAL PROJECTS FUND		SPECIAL PROJECTS FUND	
OREGON SPECIAL		OREGON SPECIAL		OREGON SPECIAL		OREGON SPECIAL	
PUBLIC WORKS FUND		PUBLIC WORKS FUND		PUBLIC WORKS FUND		PUBLIC WORKS FUND	
\$886,347 6.00%		\$1,211,307 5.01%		\$785,747 3.42%		\$300,000 3.56%	
PRINCIPAL DUE 12/1	INTEREST DUE 12/1						
48,879	20,457	84,338	8,662	29,573	35,909	8,544	9,777
51,812	17,524	88,563	4,437	29,802	34,430	8,848	9,473
54,920	14,415	-	-	30,042	32,940	9,163	9,158
58,216	11,120	-	-	30,294	31,438	9,489	8,832
61,709	7,627	-	-	35,559	29,923	9,827	8,494
65,412	3,925	-	-	35,837	28,145	10,177	8,144
-	-	-	-	36,129	26,354	10,539	7,782
-	-	-	-	41,435	24,547	10,914	7,407
-	-	-	-	41,757	22,475	11,303	7,018
-	-	-	-	42,095	30,388	11,705	6,616
-	-	-	-	42,449	18,263	12,122	6,199
-	-	-	-	47,822	16,160	12,553	5,768
-	-	-	-	48,213	13,769	13,000	5,321
-	-	-	-	53,624	11,359	13,463	4,858
-	-	-	-	54,055	8,677	13,942	4,379
-	-	-	-	59,508	5,975	14,438	3,883
-	-	-	-	59,983	2,999	14,952	3,369
-	-	-	-	-	-	15,485	2,836
-	-	-	-	-	-	16,036	2,285
-	-	-	-	-	-	16,607	1,714
-	-	-	-	-	-	17,198	1,123
-	-	-	-	-	-	14,341	512
<u>\$ 340,948</u>	<u>\$ 75,068</u>	<u>\$ 172,901</u>	<u>\$ 13,099</u>	<u>\$ 718,177</u>	<u>\$ 373,751</u>	<u>\$ 274,646</u>	<u>\$ 124,948</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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

February 3, 2022

Independent Auditors' Report Required by Oregon State Regulations

We have audited the modified cash basis basic financial statements of the City of Rainier (the City) as of and for the year ended June 30, 2021, and have issued our report thereon dated February 3, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

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

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

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

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 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

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

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

Roy R Rogers

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

ORDINANCE NO. 1086

**AN ORDINANCE OF THE CITY OF RAINIER, OREGON, ADOPTING THE
CODIFICATION OF THE RAINIER MUNICIPAL CODE ENFORCEMENT
PROCEDURES**

WHEREAS, the Rainier City Council desires to enhance the livability of residents in the community; and

WHEREAS, proper enforcement of the City of Rainier's Municipal Code can contribute to that enhanced livability; and

WHEREAS, many of the penalties for code enforcement violations currently in the city's municipal code are inadequate for enforcement purposes; and

WHEREAS, a procedure for enforcing the code shall be adopted.

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

Section 1. There is hereby adopted a new Chapter 11 of the Rainier Municipal Code to read as follows:

**Chapter 11
Code Enforcement Procedures**

Sections:

11.10 Title.

11.20 Purpose.

11.30 Definitions.

11.40 Remedial action by city-Costs.

11.50 Warning methods.

11.60 Uniform violation summons and citation-Service-Failure to receive-Default.

11.70 Use of citation.

11.80 Contents.

11.90 Summons issuance-Required information.

11.100 Alleged violation-Required information.

11.110 Appearance of defendant in court.

11.120 Hearing request or waiver-Payment of bail.

11.130 Civil penalty-General penalty-Assessment of fees.

11.140 Default judgement.

11.150 Enforcement-Rules and regulations.

11.160 Failure to comply-Failure to appear-Penalty.

11.170 Lien filing and docketing, collection.

11.10 Title.

The provisions of this chapter may be cited as the Rainier “short-form complaint and code enforcement procedure code.”

11.20 Purpose.

(1) This chapter authorizes the use of a short-form uniform complaint and citation in certain cases by certain code enforcement personnel and describes the content of the form.

(2) This chapter describes the procedures for use of complainant, court or defendant.

(3) The procedures prescribed by this chapter are not the exclusive procedures for imposing civil penalties. This section shall not be read to prohibit in any way alternative remedies set out in the Rainier Municipal Code which are intended to abate or alleviate code violations, nor shall the city be prevented from recovering, in any manner prescribed by law, any expense incurred by it in abating or removing ordinance violations pursuant to any code violation. The penalties and civil remedies for violations of this chapter shall be in addition to, not in lieu of, other penalties or remedies established by city ordinance or state or federal law.

11.30 Definitions.

For the purposes of this chapter, the following definitions shall apply:

(1) “Code enforcement officer” means any individual or individuals specifically authorized by the city administrator to issue citations for the commission of violations, as specified at Rainier Municipal Code 11.70.

(2) “Defendant” means a person charged with a code violation.

(3) “Violation” means a violation of the provisions of the Rainier Municipal Code.

11.40 Remedial action by city-Costs.

(1) In the event that there is an imminent danger to the public health, safety or welfare caused by a violation, the city may, without notice, remedy the violation and charge the remedial costs back to the defendant.

(2) The code enforcement officer shall have the right at reasonable times to enter into or upon property in accordance with law to investigate or remedy the violation.

(3) The city recorder shall keep an accurate record of the costs incurred by the city in remedying the violation. The city recorder shall notify the defendant by certified mail, return receipt requested, of these costs and advise the defendant that the costs will be assessed to and become a lien against the defendant’s property, if not paid within 30 days of the notice, and shall further notify the defendant that the defendant is entitled to a hearing to contest the amount of the costs to be assessed.

(4) The defendant shall be entitled to request that the code enforcement officer schedule a hearing to consider the amount of the costs assessed to remedy the alleged violation. That hearing shall be conducted pursuant to the procedures established in Rainier Municipal Code 11.110 through 11.160.

(5) If the remedial costs are not paid, the city recorder shall follow the procedures set forth for lien filing and docketing as contained in Rainier Municipal Code 11.170.

11.50 Warning methods.

(1) A warning of the alleged violation may be given to the defendant in person by the code enforcement officer.

(2) Warning of the alleged violation may be by a telephone call to the defendant. If a warning is given in this manner, the defendant shall also be provided with a warning of violation by first class mail sent to his or her last known address as soon as possible after the initial notice by telephone.

(3) A warning of the alleged violation may be given by mail to the defendant at his or her last known address a warning of violation by registered mail, return receipt requested.

(4) Nothing in this section shall be construed to require a warning notice be given to any defendant prior to issuing a citation or taking any other enforcement or abatement procedure.

11.60 Uniform violation summons and citation-Service-Failure to receive-Default.

(1) Service of the uniform summons and citation may be by personal service on the defendant or an agent of the defendant authorized to receive process; by substitute service at the defendant’s dwelling or office; or by registered mail, return receipt requested, to the defendant at his or her

last known address. In the event of substitute service at the defendant's dwelling, the person served must be at least 14 years of age and residing in the defendant's place of abode. Service at the defendant's office must be made during regular business hours to the person who is apparently in charge. If substitute service is used, a true copy of the summons and complaint, together with a statement of the date, time and place at which service was made, must be mailed to the defendant at the defendant's last known address. Service will be considered complete upon such a mailing. Service by any other method reasonably calculated, under all the circumstances, to apprise the defendant of the existence and pendency of the violation and to afford a reasonable opportunity to respond shall be acceptable.

(2) Service on particular defendants, such as minors, incapacitated persons, corporations, limited partnerships, the State of Oregon, other public bodies and general partnerships, shall be the same as prescribed for the service of a civil summons and compliant by the Oregon Rules of Civil Procedure.

(3) No default shall be entered against any defendant without proof that the defendant had notice of the uniform violation summons and complaint. Either a sworn affidavit of the code enforcement officer outlining the method of service, including the date, time and place of service, a return receipt of registered mailing which indicates delivery of the summons and complaint to defendant's last known address, or a registered letter returned as "unclaimed" which indicates attempt of the same, shall create a rebuttable presumption that the defendant had such notice.

11.70 Use of citation.

A citation conforming to the requirements of this chapter may be used by code enforcement officers to initiate enforcement action for violations of city ordinances. Nothing in this section shall be construed to prevent the use of a complaint charging a violation of ordinance in a form or manner otherwise prescribed by law for criminal complaints; further, as provided by law, two or more persons may be charged jointly on such a complaint.

Further, nothing in this chapter shall be construed to prevent the filing of a complaint complying in all other respects with the provisions of this chapter and charging a violation of a city code occurring in the presence of a citizen.

11.80 Contents.

(1) Citation used may consist of at least three parts: the complaint, the record and the summons. Additional parts may be inserted for administrative purposes by departments charged with the enforcement of the ordinance. The form may contain the following information or may be blank when such information is not readily available to the code enforcement officer:

- (a) The name of the court and the court's docket or file number;
- (b) The name of the person or persons cited;
- (c) The offense charged, the time and place, the date on which the citation was issued, the name of the complainant, and, in the case of zoning violations, the designation of the zone in which the violation occurred;

- (d) The hour and date which the person cited is to appear in court;
- (e) The bail, if any, fixed for the offense.

(2) The form may also contain such identifying and additional information as may be necessary or appropriate for administrative departments of the city. In the case of an appropriate violation, it may include an indication of whether a written warning was previously issued to the defendant for the same violation if it is a continuing one.

(3) The complaint shall contain a form of verification by the complainant to the effect that the complaint swears or affirms that he or she has reasonable grounds to believe, and does believe, that the person named committed the offense contrary to the ordinance.

11.90 Summons issuance-Required information.

A summons issued pursuant to this chapter is sufficient if it contains the following information:

- (1) The name of the court, the name of the person or persons cited, the date on which the citation was issued, the name of the complainant, the time at which the person cited is to appear in court;
- (2) A statement or designation of the offense in such a manner as can be readily understood by a person making a reasonable effort to do so and the date and place of offense alleged to have occurred;
- (3) The amount of bail, if any, fixed for the offense.

11.100 Alleged violation-Required information.

A complaint of an alleged violation or an offense under this chapter is sufficient if it contains the following:

- (1) The name of the court, the name of the city in whose name action is brought and the name of the defendant or defendants;
- (2) A statement or designation of offense in such manner as can be readily understood by a person making a reasonable effort to do so and the date and a place of the alleged offense.

11.110 Appearance of defendant in court.

The defendant shall either appear in court at the time indicated in the summons, or, prior to such time, deliver to the court the summons, together with the bail amount set forth in the summons, enclosing therewith a request for a hearing, or statement of matters and explanation or mitigation of the offense, or an executed appearance, waiver of hearing, and plea of "guilty" appearing on the summons.

11.120 Hearing request or waiver-Payment of bail.

(1) If the defendant has submitted to the court a written statement with his bail, as provided in this chapter, it constitutes a waiver of hearing and a consent to judgement by court declaring a forfeiture of bail on the basis of such statement and any testimony or written statement of the arresting officer, or other witness, or city employee, as provided in this chapter, which may be presented to the court. If the defendant requests a hearing, or, if the court directs that hearing be

had, the court shall fix the date and time of the hearing and, unless notice is waived, mail to the defendant notice of the date and time so set at least five days prior to the trial date.

(2) In any case, the court may direct that a hearing be held; otherwise, the court may enter the appropriate judgement, impose a fine, direct that the fine be paid out of the bail deposited by the defendant, and remit to the defendant any amount by which the bail exceeds the fine. No fine may be imposed in excess of the bail deposited by the defendant, unless a hearing is held.

11.130 Civil penalty-General penalty-Assessment of fees.

(1) Upon a finding that the violation was committed by the defendant, the court:

- (a) Shall assess a penalty pursuant to the applicable code penalty section;
- (b) May assess hearing costs and witness fees, if any;
- (c) Shall order the defendant to abate the code violation; and
- (d) May order the defendant to appear at a subsequent hearing for the presentation of evidence of abatement.

(2) Any person adjudged to have violation any of the provisions or to have failed to comply with any of the mandatory requirements of any ordinance of the city, except in cases where a different punishment is prescribed by any ordinance of the city, shall pay a penalty of not less than \$150 nor more than \$500, unless superseded by state law.

(3) Each and every day during any portion of which any violation of any provision of an ordinance is committed, continued or permitted by any person shall constitute a separate violation.

(4) The penalty or fine for a third or any subsequent separate judgment of violation of the same offense by the same person shall be no less than \$1,000, unless superseded by state law.

(5) Any penalty and costs assessed shall be paid no later than 30 days after the final order. Such period may be extended upon order of the court.

(6) Any penalty and costs assessed shall be a judgement against defendant in favor of the city.

11.140 Default judgement.

Subject to the limitations set forth in Rainier Municipal Code 11.060, a default judgement shall be entered for the maximum civil penalty applicable to the charged violation if the defendant fails to appear at the scheduled hearing. If the defendant fails to appear for the hearing, any security fees posted shall be forfeited to the city.

11.150 Enforcement-Rules and regulations.

The municipal court judge is authorized to promulgate any procedural rules he or she considers necessary to enforce this chapter and to punish for contempt of court.

11.160 Failure to comply-Failure to appear-Penalty.

(1) The failure to comply with the provisions of this chapter constitutes a violation.

(2) If any person knowingly fails to comply with an order of the court, the person is in contempt of court.

(3) If any person knowingly fails to appear before the municipal court pursuant to a citation issued and served under authority of this chapter or pursuant to an order of the court, the person is in contempt of court.

(4) Contempt of court shall be punishable in the same manner prescribed by law for the circuit courts of this state, and all relevant provisions of Oregon Revised Statutes 33.015 through 33.155 are incorporated herein by this reference.

11.170 Lien filing and docketing, collection.

(1) When a judgement is rendered by the municipal court judge in favor of the city for a sum of \$10 or more, exclusive of costs and disbursements, the code enforcement officer shall, at any time thereafter while the judgement is enforceable, file with the city recorder a certified transcript of all those entries made in the docket of the court clerk with respect to the action in which the judgement was entered.

(2) Upon receipt of this transcript, the city recorder shall enter the judgement of the court clerk on the city's lien docket.

(3) From the time of entry of the judgement on the city's lien docket, the judgement shall be a lien upon the real property of the person against whom the judgement was entered in the trial. Except as provided in subsection (4) of this section, entry of the judgement in the city's lien docket shall not thereby extend the lien of the judgement more than 10 years from the original entry of the judgement at the hearing.

(4) Whenever a judgement of the municipal court judge which has been entered pursuant to this subsection is renewed by the judge, the lien established by subsection (3) of this section is automatically extended 10 years from the date of the renewal order.

(5) The city recorder shall file the transcript of the judgement with the Columbia County clerk for entry in the judgement docket of the circuit court. All costs associated with the filing of the transcript shall be added to the amount of the judgement.

(6) Judgements may, in addition to any other method, be collected or enforced pursuant to Oregon Revised Statutes 30.310.

Passed by the City of Rainier council and approved by the mayor on the ____ date of _____, 2022.

Attested:

BY: _____

Jerry Cole, Mayor

BY: _____

Scott Jorgensen, City Administrator

ORDINANCE NO. 1087

AN ORDINANCE OF THE CITY OF RAINIER ESTABLISHING RULES AND REGULATIONS FOR RECREATIONAL VEHICLES

Section 1. Purpose.

The purpose of this ordinance is to limit the use of camper vehicles and other nonpermanent structures for permanent human habitation because it is the determination of the city council that their use in the city for permanent habitation is deleterious to the health, safety and welfare not only of the persons residing therein, but, additionally, of the public at large. Portable heating devices, nonstandard electrical connections, a lack of approved sanitary facilities including, but not limited to, bathrooms with toilets, sinks or showers or bathtubs and standard kitchen facilities, among other facilities associated with safe places or permanent human habitation, all lend themselves to unhealthful, unsanitary and hazardous living conditions, if utilized for extended periods of time, occasioned in part because camper vehicles and other nonpermanent structures are not intended for use as places of permanent human habitation and do not adequately provide for the needs associated with human habitation.

Notwithstanding the foregoing, this ordinance shall make allowances for safe, comfortable and sanitary use of camper vehicles and other nonpermanent structures for short-term, temporary use for human habitation purposes.

Section 2. Bus, camper, motor home recreational vehicle and boat restrictions.

A. No person shall at any time park or leave standing a camper, house trailer, motor bus, motor truck, motor home, boat trailer, vehicle with camper or recreational vehicle, whether attended or unattended, on any public highway, public street or other public way within the city limits, for a period greater than thirty (30) minutes, between the hours of 12:01 a.m. and 6 a.m.

B. A recreational vehicle, house trailer or motor home may be parked on a public street longer than the period allowed in Section 2 (A) if;

1. It is owned by the resident or guest of the resident of the property in front of which it is parked, and
2. It is parked on the public street no longer than ten (10) days in any calendar year, and
3. Such vehicle is parked in a manner, which does not interfere with traffic or create a hazard by obstructing the view of drivers.

Section 3. Occupying recreational vehicles.

It is unlawful for any recreational vehicle to be occupied, lived in or otherwise used as a residence within the city, unless such use is specifically approved by the city, except a private, residentially zoned property is permitted to use a recreational vehicle to house guests no more than a total of fourteen (14) days in a calendar year.

- A. Recreational vehicles shall be mobile and fully operable, on inflated wheels, and licensed with the Department of Motor Vehicles at all times.
- B. No more than one recreational vehicle per lot shall be permitted to be stored outdoors, except for recreational vehicles brought to a lot by guests and for no more than a total of fourteen (14) days in a calendar year.
- C. Porches and awnings and related structural projections may not be constructed adjacent or attached to a recreational vehicle.
- D. Temporary siting and occupancy may be allowed, at the discretion of city staff, for the purpose of allowing family member support for patients receiving end of life care. Any temporary use must comply with the provisions of section 18.153 of the Rainier Municipal Code with lawful connection to city water and sewer services in a manner approved by the public works director.

Section 4. Penalties.

- A. Any person adjudged to have violation any of the provisions, except in cases where a different punishment is prescribed by any ordinance of the city, shall pay a penalty of not less than \$250 per violation, unless superseded by state law.
- B. Each and every day during any portion of which any violation of any provision of the ordinance is committed, continued or permitted by any person shall constitute a separate violation.
- C. The penalty or fine for a third or any subsequent separate judgment of violation of the same offense by the same person shall be no less than \$1,000, unless superseded by state law.

Passed by the City of Rainier council and approved by the mayor on the ____ date of _____, 2022.

Attested:

BY: _____

Jerry Cole, Mayor

BY: _____

Scott Jorgensen, City Administrator

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

RESOLUTION #22-04-01

A RESOLUTION TO INCREASE THE CITY'S CREDIT CARD LIMIT TO \$15,000

WHEREAS, the City of Rainier maintains its financial accounts through InRoads Credit Union;
and

WHEREAS, certain members of city staff are issued credit cards to cover city-related expenses;
and

WHEREAS, the current cumulative limit on those cards is \$5,000; and

WHEREAS, that amount is inadequate to cover some of the expenses that are incurred; and

WHEREAS, InRoads Credit Union requires an act of city council to make changes to the city's
account.

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Common Council of the City of
Rainier, Oregon that:

City staff is authorized to increase the city's credit card limit to \$15,000.

PASSED AND ADOPTED by the City Council of the City of Rainier, Oregon this _____ day
of _____, 2022.

Attested:

Jerry Cole, Mayor

W. Scott Jorgensen, City Administrator

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

RESOLUTION #22-04-02

**A RESOLUTION TO ADJUST THE WATER CAPITAL IMPROVEMENT FUND-
CAPITAL OUTLAY TO REFLECT THE COSTS OF REPAIRING THE WATER
TREATMENT PLANT FACILITY**

WHEREAS, the city experienced an accidental fire at its water treatment plant facility on October 15, 2021; and

WHEREAS, the city has had to conduct emergency repairs for the water treatment plant facility; and

WHEREAS, reimbursement for the repairs have been received from the City Insurance Company; and

WHEREAS, the Capital Improvement Fund-Capital Outlay is budgeted for \$518,378; and

WHEREAS, the costs of the emergency repairs will cause the fund expenditure to be exceeded; and

WHEREAS, the expenditures in the Water Capital budget will need to be adjusted to cover those costs.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Common Council of the City of Rainier, Oregon that:

The **Water Capital Improvement Fund-Capital Outlay** be adjusted from \$518,000 to \$820,000.

PASSED AND ADOPTED by the City Council of the City of Rainier, Oregon this _____ day of _____, 2022.

Attested:

Jerry Cole, Mayor

W. Scott Jorgensen, City Administrator

Scope of Services

City of Rainier, Oregon

Infiltration and Inflow Reduction Program Development

The City of Rainier, Oregon (City) has experienced significant peak flow events in their wastewater collection system that have exceeded the hydraulic capacity of its wastewater treatment plant (WWTP).

The recommended long-term response to WWTP peak flow issues is a focus on rehabilitation of the City's wastewater collection system in areas where inflow and infiltration (I/I) enters into the system. Steps completed to that end include flow analysis, identification of strategic investigation steps and coordination and interpretation of smoke testing in the collection system. This Scope of Work is to assist the City with addressing these initial findings, recommending additional investigation of identify specific I/I sources and development of an I/I Reduction Plan to address the excessive I/I.

Phase 1. Project Management

Objective: Provide and perform project administration and management activities.

Activities: This phase includes technical and financial management, including the following::

- Track and manage LW's project scope, schedule, and budget
- Prepare monthly progress reports to be submitted with invoices. Monthly progress reports will include task level budget status.
- Progress calls with the City as needed

Deliverables: Progress updates, project status reports, variance reports, and monthly invoices

Assumptions: This phase assumes the following assumptions:

- Project duration of 12 months
- Monthly check-in calls, 1 hour per call

Phase 2. Existing Data Review and Investigation Planning

Objective: Previously collected flow data and smoke testing results will be reviewed in Phase 2 to determine priorities for further investigation and for repairing inflow sources found with smoke testing.

Activities: This phase includes the following activities:

- Smoke Testing Results Review – Review reports and map emissions by general category using GIS. Summarize emissions by type and priority.
- Flow Data Review – Review results of flow data analysis to confirm the previous recommended investigations.
- Recommended additional investigations, such as CCTV inspections, stream walks, dye testing, private source I/I inspections
- Field investigation subcontractors will be solicited for cost estimates and availability (field investigation subcontractor costs not included in budget)

Deliverables: Work performed in this phase will culminate in the following deliverables:

- Draft smoke test emissions map including repair priorities
- Map and PowerPoint presenting recommended CCTV inspection and other investigation priorities with benefits and costs of each recommendation
- GIS feature class with recommended modifications to the collection system GIS based on smoke testing results.

Assumptions: This phase assumes the following:

- The City will provide to LW a copy of collection system mapping in GIS format with markups and updates.
- Gravity pipes currently recorded as laterals may be considered gravity mains for the purposes of estimating cost and calculating payment of inspections. This will be based on diameter, alignment, number of connections and engineering judgement.

Phase 3. Additional Field Investigations

Objective: To investigate and identify I/I sources in the Rainier service area. The results of the investigations will be used to recommend system improvements.

Activities: This phase includes the following activities:

- Field investigations coordination support for City-contracted or City-conducted smoke-testing.
- Inspection coordination and quality control - As inspection data is collected and coded, improvements will be made based on feedback from the quality control checks.
- Field visual inspections – Certain sites will be investigated by field visits, which will include observations of conditions surrounding manholes, stream corridor walks, internal connections and conditions and any signs of inflow or infiltration.
- Data Management – Prior to collecting any data, a data management plan will be developed and in place. This plan will ensure that data will be managed and reviewed on an on-going basis as it is collected and in a usable format.
- Data will be provided to the City in an agreed-upon format useful for recordkeeping and future reference. For example, the I/I sources will be in a digitized GIS feature class or other database and a report created, including pdf maps.

Deliverables: The following items will be provided with this phase:

- Maps showing findings of investigations
- Technical memorandum summarizing investigation findings
- Tabular data with details of identified I/I sources
- GIS data with locations and attributes of I/I sources
- Updated GIS data of City's collection system, including diameters, materials, lengths and connections if different from provided feature classes.

Assumptions: This phase assumes the following:

- This phase is limited to smoke testing and visual manhole inspection. Any other support and data review will be conducted separate from this phase.

- Maximum of 45,000 additional linear feet of smoke testing coordination and results review
- All field investigation contractors will be contracted directly with the City.
- Coordination regarding private sources of I/I will be handled directly by the City.
- If additional CCTV, dye testing, micro-metering or other additional flow monitoring are recommended in the SSES plan, those tasks will be conducted under a separate, additional phase or contract.
- No meetings with DEQ are anticipated.

Phase 4. I/I Reduction Plan with 5-year CIP

Objective: Development of a five-year plan with phased project implementation and evaluation steps, targeted flow reductions and costs.

Activities: This phase includes the following activities:

- Develop projects that are achievable based on investigations completed in other phases
- Schedule projects in a five-year timeframe by priority in a logical order
- Estimate costs of projects to be used for budgeting and funding
- Plan may include disconnection of public and private stormwater sources, extension of public stormwater drainage, pipeline rehabilitation or other improvements appropriate to address findings of the investigations.
- Present report in format appropriate to use as an attachment in funding applications.

Deliverables: The following items will be provided with this phase:

- I/I Reduction Plan, including map of projects, budgets and schedule, including phases to evaluate outcomes of I/I reduction efforts.
- Detailed data used in developing the report, including GIS of proposed projects.

Assumptions: This phase assumes the following:

- Costs will be provided for the purposes of budgeting and will have accuracy consistent with the American Association of Cost Estimating (AACE) Class 4 estimates.
- One presentation of draft recommendations will be made.

Level of Effort Estimate

LW proposes to complete this work as detailed above on a time and expenses basis summarized on the attached Level of Effort estimate. This “not-to-exceed” amount is based on this scope of work and will not be exceeded without approval and written authorization by the City.

**INFLOW AND INFILTRATION REDUCTION PLAN DEVELOPMENT
CITY OF RAINIER, OREGON
PROPOSED LEVEL OF EFFORT**

	LABOR CLASSIFICATION (HOURS)						Estimated Fees		
	Leeway Principal Engineer	Leeway Senior Engineer	Leeway Project Engineer	Leeway Staff Engineer	Leeway Admin	Hours	Labor	Expenses	Total
	\$223.00	\$178.00	\$164.00	\$125.00	\$95.00				
Phase 1 - Project Management									
Project set up, progress meetings, monthly project status reports, and invoicing	8	24	0	0	12	44	\$ 7,196	\$ -	\$ 7,196
Phase 1 Subtotal	8	24	0	0	12	44	\$ 7,196	\$ -	\$ 7,196
Phase 2 - Existing Data Review and Investigation Planning									
Previous smoke testing results review	8	8	16	24	0	56	\$ 8,832	\$ -	\$ 8,832
Flow data review	4	4	8	0	0	16	\$ 2,916	\$ -	\$ 2,916
Solicitation of quotes from subcontractors	1	4	4	16	0	25	\$ 3,591	\$ -	\$ 3,591
Develop field investigation plan	1	4	4	32	0	41	\$ 5,591	\$ -	\$ 5,591
Phase 2 Subtotal	14	20	32	72	0	138	\$ 20,930	\$ -	\$ 20,930
Phase 3 - Additional Field Investigations									
Inspection coordination and Quality Control	12	24	12	48	0	96	\$ 14,916	\$ 150	\$ 15,066
Field inspections for specific sites	12	8	10	20	0	50	\$ 8,240	\$ -	\$ 8,240
Data Management	8	32	12	72	0	124	\$ 18,448	\$ 588	\$ 19,036
Phase 3 Subtotal	32	64	34	140	0	270	\$ 41,604	\$ 738	\$ 42,342
Phase 4 - I/I Reduction Plan with 5-Year CIP									
Develop projects	4	8	12	16	0	40	\$ 6,284	\$ -	\$ 6,284
Develop schedule of phases	2	8	0	0	0	10	\$ 1,870	\$ -	\$ 1,870
Estimate Costs	4	2	8	8	0	22	\$ 3,560	\$ -	\$ 3,560
Summarize recommendations in memorandum	4	32	8	60	0	104	\$ 15,400	\$ 59	\$ 15,459
Phase 4 Subtotal	14	50	28	84	0	176	\$ 27,114	\$ 59	\$ 27,173
TOTAL - ALL PHASES	68	158	94	296	12	628	\$ 96,844	\$ 797	\$ 97,641



February 18, 2022

Sue Lawrence

City of Rainier
106 West B Street
Rainier, OR 97048

RE: City of Rainier Parks & Recreation System Master Plan

Dear Sue,

We are excited to have the opportunity to work with the City of Rainier on this project. Based on recent meetings and conversations it is our understanding that you are looking for our assistance with developing a comprehensive Park & Recreation System Master Plan (PRSMP). The focus of this effort will establish a baseline inventory of existing recreational facilities, Levels of Service and to engage the Park Planning Committee and citizens of Rainier to develop a long-term plan to guide future recreational improvements.

To complete this project, we've broken the project into several tasks which are described in the following pages.

Thank you again for this opportunity.

Sincerely,

A handwritten signature in dark ink, appearing to read "DEK". The signature is stylized and includes a horizontal line extending to the right.

Dave Elkin, PLA, ASLA, CPSI
Principal
dave@juncusstudio.com
Phone (503) 415-0760

PROPOSED SCOPE OF WORK

Task 1 - Project Management and Meetings

Project management includes coordination with Client, project kick-off meeting, and bi-weekly project team meetings. Task also includes attendance at Park Planning Committee meetings (as necessary) during the project.

Assumptions: 4 in-person meetings with Park Planning Committee

Deliverables: Electronic copy (PDF) of invoices will be sent monthly.

Task 2 - Recreational Facility Inventory & Mapping

Map existing and future recreation facilities and amenities within the study area. Identify condition of existing facilities and understanding of community profile.

Task 2.1 Establish Service Area and existing park sites

We will work with the City of Rainier (COR) to determine the PRSMP service area boundary. This boundary will establish the limits of the PRSMP study limits. Tentatively, the boundary is understood to be the city limits including Urban Growth Areas. Using taxlot data, we will identify the location of existing park facilities and undeveloped sites for the map.

Assumptions: COR GIS data will be available for use

Deliverables: Electronic (PDF) copy of the PRSMP Planning Boundary Exhibit

Task 2.2 Facility Inventory

In coordination with COR we will compile a recreational facility inventory. The inventory will document all currently developed and undeveloped recreational facilities within the PRSMP service area. We will perform a site visit of the existing park facilities to take inventory photos and equipment quantity. The inventory will include address, parcel identification, size, and ownership.

Deliverables: Recreational facility inventory spreadsheet (Excel format)

Task 2.3 Community Profile

We will gather statistical information related to COR population demographics, growth trends and other background information needed to craft PRSMP that is responsive to community needs.

Assumptions: We will rely on existing census data and COR data for profile

Deliverables: Electronic (PDF) copy of the Community Profile summary document

Task 3 - PRSMP Analysis & Visioning

Identify future vision of the park system based on community engagement and prioritization. Preparation of a capital improvement and implementation plan.

Task 3.1 Park Classification

We will assist COR in establishing a park classification system for existing and future recreational facilities. This classification system will be based on Oregon State Parks standard recommendations and examples from similar communities.

Deliverables: Park Classifications and Definitions

Task 3.2 Assistance with Community Survey

We will assist COR in drafting a PRSMP recreational survey to solicit community input and comments on desired recreational facility planning & development. COR will determine final format of the community survey (e.g., online via "Survey Monkey" or other web service provider), direct mailing, etc. Juncus will compile and summarize survey results for inclusion in the PRSMP

Deliverables: Draft community survey questions and summary conclusions.
Assumptions: COR will manage hosting and sending of survey questionnaire.

Task 3.3 Needs Assessment / Facility Prioritization

Following inventory, and community outreach, we will evaluate and characterize community comments, and feedback. This information will be used to identify gaps in the existing recreational facility inventory and catalog desired future improvements. A prioritization of facility type, improvement class, and or program will also be drafted as part of this effort.

Deliverables: Needs Assessment & Conclusions Narrative

Task 3.4 Visioning, PRSMP Goals & Objectives, and Strategies

We will assist COR and the Planning Committee in articulating a COR Parks & Recreation System vision statement, Goals & Objectives, and actionable strategies to achieve the desired outcomes of the PRSMP.

Deliverables: PRSMP Vision Statement, Goals & Objectives, Strategies Document

Task 3.5 Capital Improvements Plan / Implementation Plan

Using directives established in Task 4.3 we will develop an implementation plan for PRSMP. The plan will list desired capital improvements and include project scope, preliminary cost estimate and desired implementation schedule. Because current funding is unlikely to be sufficient to support desired improvements the implementation plan will include a summary

of potential funding sources and possible partnerships that may be explored to complete planned improvements.

Deliverables: PRSMP Implementation Plan

Task 3.6 City Council Presentation

We will assist COR in preparing a presentation to inform decision makers of the PRSMP effort. We anticipate attending one (1) council meetings for this task to introduce the planning effort, expected outcomes, tentative schedule, and to answer questions about the process.

Deliverables: Attendance at one (1) City Council meeting, presentation materials, & meeting minutes

Task 4 - PRSMP Documentation

Document information developed in Task 2 and 3 into a final report to be referenced for future grant opportunities with potential funding agencies.

Task 4.1 Draft PRSMP

We will compile a draft Park & Recreation System Master Plan (8 ½" x 11" format) that summarizes the findings of previous task work into a consolidated plan document. The content will include written narrative outlining plan elements and include supporting graphics, maps, tables, and figures.

Deliverables: Electronic copy (PDF) of the Draft Park & Recreation System Master Plan

Task 4.2 Final PRSMP

Based on comments provided by COR we will make edits to the draft PRSMP and submit a final plan to COR.

Deliverables: Final Park & Recreation System Master Plan

Task 4.3 City Council Presentation

We will assist COR in preparing presentations share the draft PRSMP and summarize what was recreational facilities are most desired by community members.

Deliverables: Attendance at one (1) City Council meeting, presentation materials, & meeting minutes

Fee Schedule

Juncus Studio's proposed budget is summarized below. We will perform the services on a time-and-expenses basis at the billing rates described below.

Tasks 1 - Project Management and Meetings	\$4,820.00
Tasks 2 - Recreational Facility Inventory & Mapping	\$8,445.00
Tasks 3 - PRSMP Analysis & Visioning.....	\$16,565.00
Tasks 4 - PRSMP Documentation	\$4,495.00
Expenses	\$750.00
Total Estimated Project Fee	\$35,075.00

Billing Rates

Principal	\$175 / hr
Senior Landscape Architect.....	\$150 / hr
Landscape Designer.....	\$85 / hr



Longview Division
 lakesideindustries.com
 P.O. Box 576 / Longview, WA 98632
 ph: 360.423.6882 / fax: 360.423.1969
 Washington Contractor License No. LAKESI*274JD
 Oregon Contractor License No. CCB 108542
 Equal Opportunity Employer

PROPOSAL CONTRACT AGREEMENT

To: City Of Rainier	Contact: Sue Lawrence
Address: 106 W B St. Rainier, OR 97048	Phone: 503-556-7301
Project Name: Rainier City Park - Path	Fax:
Project Location: W A St, Rainier, OR 97048, Rainier, OR	Bid Number: 1
Attachments: Lakeside Oregon Contract Revised 09.02.2020.pdf	Bid Date: 3/17/2022

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
001	Pave 2" Compacted Hot Mix Asphalt - Cl. 3/8" PG58H-22 450' X 8.5' Sand/Seal Joints	1.00	LS	\$10,975.00	\$10,975.00
	*Paving Only *Price Based On Today's Oil Cost Per WSDOT POTEN. Asphalt Oil Escalation In Effect.				

Total Bid Price: \$10,975.00

Notes:

- Price Based on **1** Mobilization.
- Price Excludes: Layout, Survey, or Engineering; Erosion Control; Utility Location and/or Adjustment; Utility Patching; Traffic Control; Premium Pay for Night, Holiday, or Weekend Work; Herbicide; Prime Coat; Rock or Grading; Insurance Premium over Standard Insurance; Base Repair; Temp Ramp Placement/Removal; Grinding; MTD/V; Cleaning Between Lifts; Tax; Permits; Bond; Testing; Sawcutting; Curbing; Concrete Protection; Crack Sealing; Seal Coat; Striping.
- Subgrades must be firm and unyielding.
- Performance Bond not included in bid price. If required please add 1% to total cost of bid.
- Bid based on approved contract; This proposal & Lakeside Provisions to be a part of all contract documents.
- **Lakeside Industries** is not responsible for designed cross slopes of less than 1% that hold water after paving is complete.
- Price based on current petroleum cost. Price escalation to be linked to the WSDOT/ODOT asphalt binder index.
- **Lakeside Industries Inc.** proposed prices herein assume that **Lakeside Industries Inc.'s** work hereunder will be substantially complete on or before: **May 30, 2022.**
- Unless Contracting Party has signed and returned this Agreement with in thirty (30) days of the date first stated above, **LAKESIDE INDUSTRIES'** proposal shall be null and void.
- CONTRACTING PARTY'S SIGNATURE ON ONE COPY RETURNED TO **LAKESIDE INDUSTRIES INC.** WILL RENDER THIS A LEGAL CONTRACT FOR THE PERFORMANCE OF THE ABOVE WORK. CONTRACTING PARTY'S SIGNATURE ALSO ACKNOWLEDGES RECEIPT OF **LAKESIDE INDUSTRIES INC.** NOTICE TO CUSTOMER' STATEMENT ATTACHED HERETO.
- **Approximate Total (Plus sales tax where applicable)** Total price to be based on actual quantity or measured unless otherwise specified.
- Working Hours to be Monday through Friday 7:00am - 6:00pm.

<p>ACCEPTED: The above prices, specifications and conditions are satisfactory and are hereby accepted.</p> <p>Buyer: _____</p> <p>Signature: _____</p> <p>Date of Acceptance: _____</p>	<p>CONFIRMED: Lakeside Industries - Longview</p> <p>Authorized Signature: _____</p> <p>Estimator: Maleko Galusha 360-605-8298 Maleko.Galusha@lakesideindustries.com</p>
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CITY OF RAINIER
 CASH ON HAND/GENERAL LEDGER RECONCILIATION REPORT
 CHECKING ACCOUNTS AND LOCAL GOVERNMENT POOL ACCOUNT
 2/1/2022-2/28/2022

ACCOUNT REGISTER SUMMARY		CKS/DEBITS	DEP/CREDITS	
Ending Balance	414,372.90			
PERS Deposits -				
New Ending Balance	414,372.90	0.00	0.00	414,372.90

BANK STATEMENT SUMMARY		CKS/DEBITS	DEP/CREDITS		
Ending Balance SHCU 760072-1	34,334.73				
Ending Balance SHCU 760072-2	489,801.97				
Deposits not Shown on Statement			17,259.29		
Outstanding Cks and Other Debits		105,892.27			
PERS Outstanding		21,130.82			
PERS Adjustment					
Ending Balance	524,136.70	127,023.09	17,259.29	414,372.90	0.00

LGIP STATEMENT SUMMARY				
Beginning Balance	7,814,548.24			
Deposits			17,339.77	
Withdrawals		425,000.00		
Interest			2,627.80	
S/C		0.05		
Ending Balance	7,814,548.24	425,000.05	19,967.57	7,409,515.76

TOTAL CASH **7,823,888.66**

GENERAL LEDGER RECONCILIATION
 2/1/2022-2/28/2022

Fund	02/01/22		02/28/22		Liabilities	Ending Balance
	Beginning Balance	Total Revenue	Total Expense			
10 General	3,129,980.13	559,785.41	1,076,954.69			2,612,810.85
20 Debt	360,459.00	331,161.00	327,524.00			364,096.00
30 Sewer	462,936.71	596,422.16	636,054.04			423,304.83
40 Water	586,468.43	87,033.82	399,517.30			273,984.95
50 Timber	1,735,598.92	0.00	9,064.47			1,726,534.45
60 Street	413,463.09	14,769.56	158,447.77			269,784.88
65	0.00					0.00
70	0.00					0.00
81 Special Projects	267,072.90	100,000.00	25,662.50			341,410.40
83 Sewer Capital	799,773.11	245,999.00	74,114.35			971,657.76
84 Water Capital	110,346.42	496,902.00	220,319.14			386,929.28
85 Transportation Capital	241,230.87	146,128.00	24,177.14			363,181.73
90 Library Trust	90,445.68	52.11	304.26			90,193.53
General Ledger Total	8,197,775.26					7,823,888.66

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

City of Rainier
 2021/2022 Budget Year
 2/28/2022

Income/Expense

Budget Compared to Actual-Major Funds

	2021/2022	2/28/2022	2/28/2022
General Fund	Budget	YTD Actual	YTD % Variance
*Revenue	1,563,290	1,358,159	86.88%
Expenditures	1,778,290	875,614	49.24%

	2021/2022	2/28/2022	2/28/2022
Sewer Fund	Budget	YTD Actual	YTD % Variance
*Revenue	1,468,913	1,266,145	86.20%
Expenditures	1,732,561	1,417,026	81.79%

	2021/2022	2/28/2022	2/28/2022
Water Fund	Budget	YTD Actual	YTD % Variance
*Revenue	957,000	657,421	68.70%
Expenditures	1,235,198	940,756	76.16%

	2021/2022	2/28/2022	2/28/2022
Timber Fund		YTD Actual	YTD % Variance
*Revenue	180,000	514,494	285.83%
Expenditures	520,512	44,818	8.61%

	2021/2022	2/28/2022	2/28/2022
Street Fund	Budget	YTD Actual	YTD % Variance
*Revenue	248,382	261,403	105.24%
Expenditures	333,065	253,123	76.00%

*Excludes Beginning Balance

City of Rainier
 2020/2021 Budget Year
 2/28/2022
 Budget Compared to Actual-Major Funds
 Budget Variance by Appropriation

	2021/2022	2/28/2022	2/28/2022
General Fund	Budget	YTD Actual	YTD % Variance
*Revenue	1,563,290	1,358,159	86.88%
Expenditures			
10 General Government	388,638	159,216	40.97%
20 City Building Maintenance	13,500	4,543	33.65%
30 Land Use & Development	27,425	14,446	52.67%
50 Library	68,800	6,412	9.32%
60 Attorney	7,500	6,996	93.28%
70 Finance & Administration	56,117	31,232	55.65%
80 Municipal Court	61,084	37,170	60.85%
90 Public Properties	189,483	104,641	55.22%
100 Police Department	965,743	510,957	52.91%
	2021/2022	2/28/2022	2/28/2022
Sewer Fund	Budget	YTD Actual	YTD % Variance
*Revenue	1,468,913	1,266,145	86.20%
Expenditures			
Personnel Services	454,307	283,701	62.45%
Material & Services	278,000	204,092	73.41%
Capital Outlay	0	0	0.00%
Transfers	956,944	929,233	97.10%
Contingencies	43,310	0	0.00%
	2021/2022	2/28/2022	2/28/2022
Water Fund	Budget	YTD Actual	YTD % Variance
*Revenue	957,000	657,421	68.70%
Expenditures			
Personnel Services	488,346	307,014	62.87%
Material & Services	192,320	121,361	63.10%
Capital Outlay	0	0	0.00%
Transfers	512,382	512,381	100.00%
Contingencies	42,150	0	0.00%
	2021/2022	2/28/2022	2/28/2022
Timber Fund	Budget	YTD Actual	YTD % Variance
*Revenue	180,000	514,494	285.83%
Expenditures			
Material & Services	80,400	39,225	48.79%
Capital Outlay	65,000	5,593	8.60%
Contingencies	300,000	0	0.00%
Property Purchase Reserve	75,112	0	0.00%
	2021/2022	2/28/2022	2/28/2022
Street Fund	Budget	YTD Actual	YTD % Variance
*Revenue	248,382	261,403	105.24%
Expenditures			
Personnel Services	66,643	47,130	70.72%
Material & Services	118,150	59,865	50.67%
Capital Outlay	0	0	0.00%
Contingencies	2,144	0	0.00%
Transfers	146,128	146,128	100.00%

*Excludes Beginning Balance

Accounts Payable

Checks by Date - Summary by Check Date

User: elisha
 Printed: 3/24/2022 12:13 PM



Check No	Vendor No	Vendor Name	Check Date	Check Amount
10923	244	Clatskanie PUD	02/01/2022	12,171.98
10924	3567	Michael Taggart	02/01/2022	141.62
10925	3653	West Yost & Associates, Inc.	02/01/2022	792.88
Total for 2/1/2022:				13,106.48
ACH	PERU	EFT PERS Units	02/09/2022	2.48
10926	3509	Advanced Excavating Specialist LLC	02/09/2022	18,174.00
10927	3000	ALS Group USA, Corp.	02/09/2022	200.00
10928	673	Cintas Corporation	02/09/2022	116.82
10929	3094	Clatskanie Rifle Club	02/09/2022	40.00
10930	097	Columbia County Treasurer	02/09/2022	149.00
10931	094	Cowlitz Wahkiakum Government	02/09/2022	1,424.79
10932	056	Cutright Supply	02/09/2022	93.29
10933	008	Daily News	02/09/2022	74.01
10934	3617	Eastern Oregon Region AWWA/PNCWA	02/09/2022	300.00
10935	581	Home Depot Credit Services	02/09/2022	1,198.17
10936	2113	Hudson Garbage Service	02/09/2022	731.96
10937	3545	InRoads Credit Union	02/09/2022	2,411.77
10938	020	Lakeside Industries	02/09/2022	174.34
10939	3644	More Power Computers, Inc.	02/09/2022	2,459.76
10940	3025	Northstar Chemical, Inc.	02/09/2022	930.00
10941	3345	Occupational Safety, Health & Wellness, LI	02/09/2022	164.50
10942	996	Oregon Department of Revenue	02/09/2022	445.00
10943	091	Oregon DEQ	02/09/2022	92,187.00
10944	091	Oregon DEQ	02/09/2022	235,337.00
10945	615	Oregon Water Resources Dept.	02/09/2022	230.00
10946	766	Payne Reforestation	02/09/2022	2,975.00
10947	152	Purchase Power	02/09/2022	500.00
10948	029	Quill Corporation	02/09/2022	135.82
10949	096	Rainier Police Department	02/09/2022	322.50
10950	UB*00025	VIRGINIA ROSE	02/09/2022	1,130.00
10951	3603	SHI International Corp	02/09/2022	3,953.70
10952	069	Sierra Springs	02/09/2022	31.85
10953	132	Springbrook SpringbrookHolding Company	02/09/2022	395.00
10954	022	Stephen D. Petersen, LLC	02/09/2022	581.00
10955	1054	The Automation Group, Inc.	02/09/2022	16,245.80
10956	3470	Tribeca Transport LLC	02/09/2022	1,255.09
10957	030	True Value	02/09/2022	76.78
10958	3577	Wasco County Landfill, Inc.	02/09/2022	921.42
10959	3653	West Yost & Associates, Inc.	02/09/2022	25,413.36
10960	035	Wilcox & Flegel	02/09/2022	362.49
10961	035	Wilcox & Flegel	02/09/2022	695.93
10962	052	Wood's Logging Supply, Inc	02/09/2022	253.65
Total for 2/9/2022:				412,093.28

Check No	Vendor No	Vendor Name	Check Date	Check Amount
10963	044	Columbia River PUD	02/10/2022	315.79
Total for 2/10/2022:				315.79
10964	2220	Baker & Taylor	02/23/2022	304.26
10965	3782	Ballard Marine Construction LLC	02/23/2022	6,454.79
10966	3793	Glenn Boss	02/23/2022	13,362.50
10967	2262	Christina Ishii	02/23/2022	45.00
10968	673	Cintas Corporation	02/23/2022	116.82
10969	244	Clatskanie PUD	02/23/2022	8,065.73
10970	879	CNA Surety	02/23/2022	250.00
10971	3669	Comcast Business	02/23/2022	421.33
10972	2198	Copies Today	02/23/2022	237.50
10973	3514	Core & Main LP	02/23/2022	169.00
10974	628	John Dewey	02/23/2022	11.65
10975	222	Hamer Electric, Inc	02/23/2022	61,183.33
10976	617	Idexx Distribution Corp.	02/23/2022	376.67
10977	3792	JT Marine Inc.	02/23/2022	8,857.34
10978	3633	LAS Truck Repair LLC	02/23/2022	377.01
10979	3450	Elizabeth Lawrence	02/23/2022	16.95
10980	3021	Marlin Business Bank	02/23/2022	178.98
10981	3781	David McCoy	02/23/2022	2,258.75
10982	426	NCL of Wisconsin	02/23/2022	829.58
10983	182	NW Natural	02/23/2022	215.15
10984	2147	Oregon Dept. of Revenue	02/23/2022	3,673.53
10985	2112	Peterson	02/23/2022	181.55
10986	2325	Cynthia L. Phillips	02/23/2022	200.00
10987	424	Rainier Chamber of Commerce	02/23/2022	100.00
10988	3080	Ricoh USA, Inc.	02/23/2022	182.04
10989	389	Secretary of State	02/23/2022	200.00
10990	069	Sierra Springs	02/23/2022	27.23
10991	3470	Tribeca Transport LLC	02/23/2022	3,615.58
10992	3569	Trojan Technologies Group ULC	02/23/2022	8,146.79
10993	101	V O Printers, Inc	02/23/2022	302.20
10994	3512	Verizon	02/23/2022	208.85
10995	3512	Verizon	02/23/2022	345.98
10996	3577	Wasco County Landfill, Inc.	02/23/2022	3,047.93
10997	078	Watkins Tractor & Supply Co	02/23/2022	53.29
10998	035	Wilcox & Flegel	02/23/2022	905.23
10999	035	Wilcox & Flegel	02/23/2022	674.34
Total for 2/23/2022:				125,596.88
11006	ORSGP	Oregon Savings Growth Plan	02/25/2022	2,400.00
Total for 2/25/2022:				2,400.00
ACH	1123	OR DEPT OF JUSTICE	02/28/2022	627.00
ACH	FED TX	EFT Federal tax dep	02/28/2022	8,867.86
ACH	FICA	EFT EE/ER FICA	02/28/2022	11,660.92
ACH	Medicare	EFT EE/ER Medicare	02/28/2022	2,727.18
ACH	OR ST Tx	EFT Employee Oregon St Tx	02/28/2022	6,141.37
ACH	PERSEE	EFT PERS Employee /Employer Pa	02/28/2022	5,638.64
ACH	PERSER	EFT PERS Employer Paid	02/28/2022	15,489.68
ACH	PERU	EFT PERS Units	02/28/2022	2.48
11000	985	AFLAC	02/28/2022	308.59

Check No	Vendor No	Vendor Name	Check Date	Check Amount
11001	077	CIS Trust	02/28/2022	249.62
11002	3618	Office of the Trustee	02/28/2022	950.00
11003	ORSGP	Oregon Savings Growth Plan	02/28/2022	2,400.00
11004	079	Oregon Teamster Employer Trust	02/28/2022	25,467.45
11005	995	Teamsters Local No. 58	02/28/2022	846.00
Total for 2/28/2022:				81,376.79
Report Total (93 checks):				634,889.22

City Administrator Report
April 4, 2022 Rainier Council Meeting

Mayor Cole and Members of the Council,

On March 3, staff began advertising the utility billing clerk position in the *Daily News* and *Clatskanie Chief*, on the city's website and with the League of Oregon Cities. I spent the

The Fox Creek feasibility study kickoff meeting was held on March 9. I drafted the code enforcement and RV ordinances that afternoon.

I attended a series of meetings March 10 for Col-Pac, the Rainier Chamber of Commerce and the Rainier Oregon Historical Society and with the county emergency manager. The lien for recovering the city's costs of abating the nuisance at 313 West 7th Street was filed the following day.

Prior to the March 14 council goal setting session, I was the guest speaker at the Friends of Fox Creek annual meeting.

Staff has started the process of onboarding the city's contract CPA, Summer Sears. She attended the March 15 staff meeting via telephone to discuss budgets with the department heads. That afternoon, I began making updates to the city's website based on suggestions made at the goal setting session.

On March 17, I attended the St. Patrick's Day luncheon at the senior center.

Sue and I met with representatives of the Rainier Drainage Improvement Corporation on March 23. I spent that afternoon arranging an April 2 town hall meeting in the council chambers with State Senator Rachel Armitage.

The following day, staff arranged for the public notice of the public hearings that will be scheduled for the council's May meeting. Sue and I met with officials from the Department of Environmental Quality in an effort to get the city into compliance with that agency's mandates.

Sincerely,

W. Scott Jorgensen, Executive MPA
City Administrator

Payroll

Accrual Adjustments Proof List



User: elisha
Printed: 3/24/2022 - 2:22 PM
Batch: 00001.03.2022 - Gregg- February 2

Employee No	Name	Code	Type	Current Balance	Adjustment	New Balance
GRIFFG	Griffith, Gregg	S	Sick	1,164.17	-2.50	1,161.67