



RWDonline.net

P.O. Box 8, Springfield, OR 97477

1550 42<sup>nd</sup> Street, Springfield, OR 97477

Phone: 541-746-1676

Fax: 541-747-0845

**TO: RAINBOW WATER AND FIRE DISTRICT BUDGET COMMITTEE**  
**FROM: JAMIE PORTER, SUPERINTENDENT (BUDGET OFFICER)**  
**DATE: APRIL 3, 2026**  
**RE: FISCAL YEAR 2026-27 BUDGET MESSAGE SUMMARY**

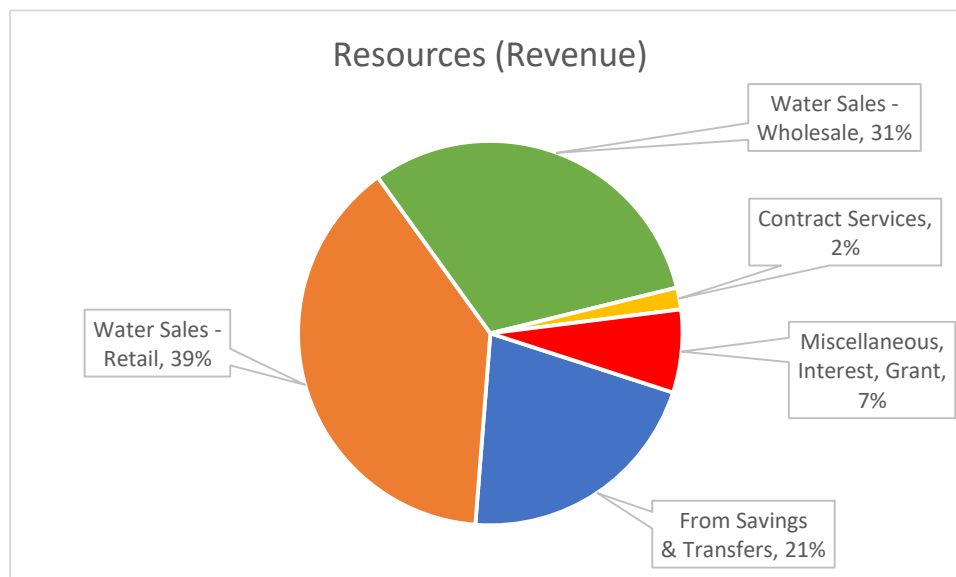
#### RESOURCES (INCOME)

**Water Sales–Retail** is money earned when Rainbow sells water directly to our county customers. Rates include a base charge for our overhead costs, and a three-tier usage charge with the rate increasing as larger amounts of water are used (to encourage reasonable conservation). The Budget Committee’s primary tool for adjusting revenue is by making changes to the water rate charged to customers.

Rainbow earns money from Springfield Utility Board as **Water Sales-Wholesale** sold under a bulk purchase contract. This rate adjusts each year based on an established formula. This water serves city customers in north and west Springfield in the service area managed by Rainbow.

Rainbow receives **Miscellaneous & Interest** income from grants, court settlements, customer service fees, new development connection charges, investment earnings, and **Contract Services** we provide to others.

Rainbow collects property taxes as revenue into our Fire Protection Fund. These taxes come from both our permanent rate and a supplemental five-year local option levy. The property taxes are used to hire Eugene-Springfield Fire for fire protection and emergency medical services. When we have funds left over, **Savings & Transfers** may be used to store money. The Capital Reserve Fund saves for larger projects and those that support firefighting capabilities, and the Resilience Fund for broader operational support.



REQUIREMENTS (EXPENSES)

Rainbow’s staff is our greatest asset, and nearly half of our budget is dedicated to labor costs. The **Personnel Services** budget item includes wages, employer-paid payroll taxes, and employer-paid benefits for benefits including sick and vacation pay, retirement contributions, and healthcare coverage.

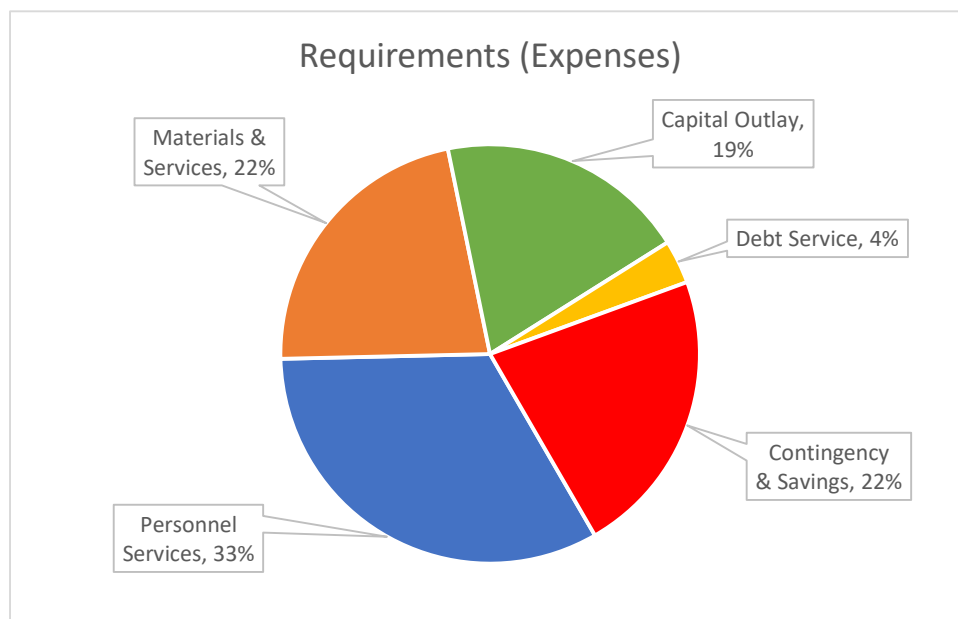
The **Materials & Services** portion of our budget covers operational costs ranging from electricity for our pumps, treatment chemicals, maintenance parts and tools, staff training expenses, computer software subscriptions and payments we make to accountants, lawyers, engineers and technical advisors.

**Capital Outlay** describes our investments in water system infrastructure, projects that replace or add to our assets including wells and tanks, pumps, pipes, fire hydrants and treatment equipment.

**Debt Service** is where we budget for principal and interest payments on our one outstanding loan for the Chase Water Treatment Facility.

**Contingency & Savings** is how we budget to leave some money available for emergencies. Money that is not spent or is specifically saved in the budget, carries over to the next year to start our working capital.

Many costs are fixed and required, such as our annual loan payment, monthly electric bill, or the need to hire an outside auditor to review our finances. Others are discretionary, such as paying a cost of living adjustment for staff, or the type of employee benefits we provide. We need to keep pumping water and perform necessary maintenance and repairs, but we can postpone some equipment replacements and some of our larger projects can be delayed or reduced in scope if funding is limited.



**RAINBOW WATER DISTRICT  
2026-27 WATER OPERATIONS (GENERAL FUND) PROPOSED BUDGET**

2024-25 ACTUAL	2025-26 ADOPTED	BUDGETED RESOURCES (INCOME)	2026-27 PROPOSED	MAY REVISIONS
\$ 486,520	\$ 50,000	<i>Working Capital Beginning Balance</i>	\$ 786,982	\$ -
\$ 1,408,271	\$ 1,527,000	Water Sales - Retail	\$ 1,710,240	\$ -
\$ 899,681	\$ 1,040,000	Water Sales - Wholesale Contract to SUB	\$ 1,371,550	\$ -
\$ -	\$ -	Development/Connection Charges	\$ -	\$ -
\$ 97,194	\$ 86,000	Contract Services To Others	\$ 80,500	
\$ 37,942	\$ 15,784	Cust Svc Fees / Miscellaneous / Sale of Asset	\$ 10,000	\$ -
\$ 15,358	\$ 10,000	Interest Earnings	\$ 22,512	
\$ -	\$ -	Grant Income / State Revolving Loan Fund	\$ 275,000	
\$ 148,216	\$ 148,216	Transfers From Fire Protection Fund	\$ 148,216	
\$ -	\$ -	Transfers From Capital Reserve Fund	\$ -	\$ -
<b>\$ 3,093,182</b>	<b>\$ 2,877,000</b>	<b>TOTAL RESOURCES</b>	<b>\$ 4,405,000</b>	<b>\$ -</b>

2024-25 ACTUAL	2025-26 ADOPTED	BUDGETED REQUIREMENTS (EXPENSES)	2026-27 PROPOSED	MAY REVISIONS
\$ 1,262,033	\$ 1,370,000	Personnel Services (Wages and Benefits)	\$ 1,452,500	\$ -
\$ 722,536	\$ 920,000	Materials & Services (Operating Costs)	\$ 975,000	\$ -
\$ 252,378	\$ 292,500	Capital Outlay (Infrastructure Investments)	\$ 850,000	\$ -
\$ 148,216	\$ 148,216	Debt Service (Loan Principal and Interest)	\$ 148,216	\$ -
\$ 25,000	\$ -	Transfer to Resilience Fund (Rainy Day Save)	\$ 150,000	\$ -
\$ -	\$ -	Transfer to Capital Reserve Fund	\$ 500,000	\$ -
\$ -	\$ 146,284	Contingency / Unappropriated / Future	\$ 329,284	\$ -
<b>\$ 2,410,163</b>	<b>\$ 2,877,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,405,000</b>	<b>\$ -</b>
\$ 683,019	\$ -	<i>Working Capital Ending Balance</i>	\$ -	\$ -

**2026-27 RESILIENCE FUND PROPOSED BUDGET**

2024-25 ACTUAL	2025-26 ADOPTED	BUDGETED RESOURCES (INCOME)	2026-27 PROPOSED	MAY REVISIONS
\$ 692,601	\$ 1,180,595	<i>Working Capital Beginning Balance</i>	\$ 1,601,630	\$ -
\$ 35,804	\$ 28,000	Interest Earnings	\$ 48,370	\$ -
\$ 428,595	\$ -	Possible PFAS Manufacturer Settlements	\$ -	\$ -
\$ 25,000	\$ -	Transfer From Water Operating Fund	\$ 150,000	\$ -
<b>\$ 1,182,000</b>	<b>\$ 1,208,595</b>	<b>TOTAL RESOURCES</b>	<b>\$ 1,800,000</b>	<b>\$ -</b>

2024-25 ACTUAL	2025-26 ADOPTED	BUDGETED REQUIREMENTS (EXPENSES)	2026-27 PROPOSED	MAY REVISIONS
\$ -	\$ 100,000	Water Operating - Personnel	\$ 120,000	\$ -
\$ -	\$ 230,000	Water Operating - Materials & Services	\$ 150,000	\$ -
\$ -	\$ -	Water Operating - Debt Service	\$ -	\$ -
\$ -	\$ 878,595	Reserved For Future / Unappropriated	\$ 1,530,000	\$ -
<b>\$ -</b>	<b>\$ 1,208,595</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,800,000</b>	<b>\$ -</b>
\$ 1,182,000	\$ -	<i>Working Capital Ending Balance</i>	\$ -	\$ -

**RAINBOW WATER DISTRICT  
2026-27 CAPITAL RESERVE FUND PROPOSED BUDGET**

<b>2024-25 ACTUAL</b>	<b>2025-26 ADOPTED</b>	<b>BUDGETED RESOURCES (INCOME)</b>	<b>2026-27 PROPOSED</b>	<b>MAY REVISIONS</b>
\$ 1,084,822	\$ 1,138,000	<i>Working Capital Beginning Balance</i>	\$ 3,561,430	\$ -
\$ 54,582	\$ 42,000	Interest Earnings	\$ 140,639	\$ -
\$ -	\$ 375,000	Transfers In From Fire Protection Fund	\$ 225,000	\$ -
\$ -	\$ -	Transfers In From Water Operating Fund	\$ 350,000	\$ -
\$ -	\$ 3,745,000	Potential PFAS Grants/Court Settlements	\$ 2,227,931	\$ -
<b>\$ 1,139,404</b>	<b>\$ 5,300,000</b>	<b>TOTAL RESOURCES</b>	<b>\$ 6,505,000</b>	<b>\$ -</b>

<b>2024-25 ACTUAL</b>	<b>2025-26 ADOPTED</b>	<b>BUDGETED REQUIREMENTS (EXPENSES)</b>	<b>2026-27 PROPOSED</b>	<b>MAY REVISIONS</b>
\$ -	\$ -	Water Operations - Debt Service	\$ -	\$ -
\$ -	\$ 4,300,000	Water Operations - Capital Outlay	\$ 4,525,000	\$ -
\$ -	\$ -	Transfers Out To Water Operating Fund	\$ -	\$ -
\$ -	\$ 1,000,000	Reserved For Future Expenditure	\$ 1,980,000	\$ -
<b>\$ -</b>	<b>\$ 5,300,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,505,000</b>	<b>\$ -</b>
\$ 1,139,404	\$ -	<i>Working Capital Ending Balance</i>	\$ -	\$ -

**2026-27 FIRE PROTECTION FUND PROPOSED BUDGET**

<b>2024-25 ACTUAL</b>	<b>2025-26 ADOPTED</b>	<b>BUDGETED RESOURCES (INCOME)</b>	<b>2026-27 PROPOSED</b>	<b>MAY REVISIONS</b>
\$ 336,701	\$ 605,000	<i>Working Capital Beginning Balance</i>	\$ 540,759	\$ -
\$ 40,120	\$ 30,000	Interest Earnings	\$ 21,630	\$ -
\$ 1,776,626	\$ 1,790,000	Property Taxes Levied	\$ 1,842,611	\$ -
\$ -	\$ -	Transfers From Other Funds	\$ -	\$ -
<b>\$ 2,153,447</b>	<b>\$ 2,425,000</b>	<b>TOTAL RESOURCES</b>	<b>\$ 2,405,000</b>	<b>\$ -</b>

<b>2024-25 ACTUAL</b>	<b>2025-26 ADOPTED</b>	<b>BUDGETED REQUIREMENTS (EXPENSES)</b>	<b>2026-27 PROPOSED</b>	<b>MAY REVISIONS</b>
\$ 1,374,302	\$ 1,416,954	Springfield Fire Protection Contract	\$ 1,516,141	\$ -
\$ -	\$ 375,000	Transfer To Capital Replacement Reserve	\$ 225,000	\$ -
\$ 148,216	\$ 148,216	Transfer To Water Operating / General Fund	\$ 148,216	\$ -
\$ -	\$ 484,830	Contingency and Unappropriated	\$ 515,643	\$ -
<b>\$ 1,522,518</b>	<b>\$ 2,425,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,405,000</b>	<b>\$ -</b>
\$ 630,929	\$ -	<i>Working Capital Ending Balance</i>	\$ -	\$ -