

**RAINIER CEMETERY DISTRICT  
DETAILED RESOURCES  
General Fund**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
				RESOURCES				
1	43,756	0	0	1 Beginning Cash Balance	0	0	0	1
2	8,553	16,982	30,000	2 Columbarium Sales	10,000	0	0	2
3	0	0	0	3 Donations	0	0	0	3
4	3,359	4,621	6,000	4 LGIP Interest Income	6,000	0	0	4
5	17,751	13,624	20,000	5 Liner Sales	18,000	0	0	5
6	88	264	3,000	6 Maintenance/Admin Fees	180	0	0	6
7	6,807	6,717	9,000	7 Monument/Marker Permit Sales	9,100	0	0	7
8	14,837	56,300	9,000	8 Miscellaneous	1,000	0	0	8
9	34,794	10,363	42,000	9 Open & Close Sales	57,000	0	0	9
10	0	0	0	10 Pet Cemetery Sales	400	0	0	10
11	70,083	12,335	18,000	11 Plot Sales	18,000	0	0	11
12	4,551	2,169	5,000	12 Saturday Services	9,000	0	0	12
13	1,760	2,722	0	13 Tent/Chair Rentals	4,000	0	0	13
14	12,548	16,241	10,000	14 Strategic Investment Program (SIP)	10,000	0	0	14
15				15				15
16	<b>218,887</b>	<b>142,338</b>	<b>152,000</b>	16 TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	<b>142,680</b>	<b>0</b>	<b>0</b>	16
17				17				17
18	2,144	2,338		18 Property Tax Revenue - Prior Years		0	0	18
19	981	1,384		19 5 Yr Special Levy Revenue - Prior Years				19
20	<b>3,125</b>	<b>3,722</b>		20 TAXES COLLECTED FOR PRIOR YEARS				20
21				21				21
22	102,621	103,067		22 Property Tax Revenue	119,071			22
23	66,673	67,395		23 5 Yr Special Levy Revenue	76,603			23
24	<b>169,294</b>	<b>170,462</b>		24 TAXES COLLECTED IN YEAR LEVIED				24
25			<b>190,000</b>	25 TAXES ESTIMATED TO BE RECEIVED	<b>195,674</b>	0	0	25
26	<b>391,306</b>	<b>316,523</b>	<b>342,000</b>	26 TOTAL RESOURCES	<b>338,354</b>	<b>0</b>	<b>0</b>	26
27	<b>323,873</b>	<b>281,916</b>	<b>342,000</b>	27 TOTAL REQUIREMENTS	<b>338,354</b>	<b>0</b>	<b>0</b>	27

**RAINIER CEMETERY DISTRICT  
DETAILED EXPENDITURES  
General Fund**

	Historical Data			EXPENDITURE DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				1 PERSONNEL SERVICES				1
2	120,377	89,695	148,000	2 Salaries	110,000	0	0	2
3	72,288	85,320	71,000	3 Benefits	65,000	0	0	3
4	<b>192,664</b>	<b>175,015</b>	<b>219,000</b>	4 <b>TOTAL PERSONNEL SERVICES</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	4
5				5 MATERIALS AND SERVICES				5
6	870	3,813	4,000	6 Building & Property Maintenance/Repairs	2,300	0	0	6
7	1,536	8,876	2,000	7 Dues/Fees/Licenses	5,800	0	0	7
8	2,824	1,044	3,000	8 Elections & Publicity	0	0	0	8
9	3,125	2,336	10,000	9 Equipment Maintenance/Repairs	13,000	0	0	9
10	7,261	7,451	6,000	10 Fuel	8,000	0	0	10
11	6,693	7,190	7,000	11 Insurance & Bonds	8,700	0	0	11
12	0	2,718	0	12 Interest Expense	0	0	0	12
13	81	4,297	0	13 Legal	10,000	0	0	13
14	28,214	11,726	12,000	14 Liner Purchases	18,000	0	0	14
15	2,870	600	4,800	15 Marker/Monument Purchases	1,500	0	0	15
16	0	582	0	16 Miscellaneous	0	0	0	16
17	4,282	3,024	7,000	17 Office Expenses & Supplies	1,000	0	0	17
18	400	1,149	0	18 Operating Expenses & Supplies	0	0	0	18
19	30,055	11,458	0	19 Professional & Contract Services	18,000	0	0	19
20	0	0	0	20 State Financial Audits	12,800	0	0	20
21	0	0	0	21 Training	0	0	0	21
22	49	0	0	22 Travel/Transportation	0	0	0	22
23	14,116	8,254	7,700	23 Utilities	7,900	0	0	23
24	<b>102,375</b>	<b>74,516</b>	<b>63,500</b>	24 <b>TOTAL MATERIALS AND SERVICES</b>	<b>107,000</b>	<b>0</b>	<b>0</b>	24
25				25 CAPITAL OUTLAY				25
26	2,565	10,287	0	26 Equipment	0	0	0	26
27	0	959	0	27 Land & Building Improvements	0	0	0	27
28	<b>2,565</b>	<b>11,246</b>	<b>0</b>	28 <b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	28
29				29 DEBT SERVICE				29
30	14,161	15,973	24,000	30 Interest				30
31	12,109	5,166		31 Principal				31
32	<b>26,270</b>	<b>21,139</b>	<b>24,000</b>	32 <b>TOTAL DEBT SERVICE</b>	<b>22,000</b>	<b>0</b>	<b>0</b>	32
33				33 CONTINGENCY FUND				33
34			<b>35,500</b>	34 Operating Contingencies	<b>34,354</b>	<b>0</b>	<b>0</b>	34
35				35				35
36				36 Unappropriated Ending Fund Balance				36
37				37 Actual Ending Cash Balance				37
38				38				38
39	<b>323,873</b>	<b>281,916</b>	<b>342,000</b>	39 <b>TOTAL REQUIREMENTS</b>	<b>338,354</b>	<b>0</b>	<b>0</b>	39