

Lake Placid Garden Club  
2026-2027 FISCAL YEAR BUDGET PROPOSED  
June 2026 through May 2027

Prepared 3-30-2026 by:  
Doris Rohner – President  
Donna Ferchen – Treasurer  
Danny Green – Aspiring President

Revised 4-1-2026 by Board of Directors

**Members**

The IRS has a set of guidelines that should be followed when setting a budget. The IRS is not strict but to diminish the chances of audits and also encourage potential donors the following % for expense should be followed. The IRS does not set an amount that a non-profit can set in reserve savings as long as the amount is designated for Program Services. As a general rule a non-profit should set aside a maximum of two years of operating expenses.

Aim for:

70-85% Program Services

10-25% Management & General

5-15% Fundraising

Expense percentages for LPGC proposed 2026-2027 budget

<b>Program Services</b>	<b>16,200.00 (16,200÷26,257)×100=. 61.7%</b>
<b>Management &amp; General (Administrative)</b>	<b>6,957.00 (6957÷26,257)×100=. 26.5%</b>
<b>Fundraising</b>	<b>3,100.00 (3100÷26257)×100=. 11.8%</b>

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Prepared 3–30–2026 by:

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Ordinary Income/Expense

Income

**COMMUNITY PROJECTS IN**

NEW COMMUNITY EVENT	100.00	Member have requested more events
CALADIUM FESTIVAL INCOME	<u>150.00</u>	Based on 2025 P&L
<b>Total COMMUNITY PROJECTS IN</b>	250.00	

**EVENTS IN**

TRIPS & TOURS	<u>2,500.00</u>	Chair requested same budget amount
<b>Total EVENTS IN</b>	2,500.00	

**FUNDRAISERS IN**

**NEW FUNDRAISER** 3,000.00 Seniors in Bloom

**HOLIDAY HOME & GARDEN TOUR**

Ads Ticket Book	1,500.00
Boutique	2,100.00
Corporate Gifts/Flowers	300.00
Donations	900.00
Raffle	400.00
Tickets	<u>5,700.00</u>

**Total HOLIDAY HOME & GARDEN TOUR** 10,900.00 Chair requested same amount as 2025

**PLANT SALE** 1,300.00 Lowered from 2025 based on

**Total FUNDRAISERS IN** 15,200.00 prior years P&L

**MEMBERSHIP IN**

DUES/FEES/MISC	3,000.00	
<b>Total MEMBERSHIP IN</b>	<u>3,000.00</u>	Same of 2025 budget

**MEMBERSHIP MEETINGS IN**

CENTERPIECES	200.00	Same of 2025 budget
NAME TAG FEE	10.00	Same of 2025 budget
WEKIVA COINS FOR CAMP	400.00	Same of 2025 budget
OPPORTUNITY TABLE	800.00	Same of 2025 budget
FERTILIZER	300.00	Same of 2025 budget
FIFTY FIFTY	765.00	Same of 2025 budget
LUNCHESES & DESSERTS	<u>5,880.00</u>	Same of 2025 budget
<b>Total MEMBERSHIP MEETINGS IN</b>	8,355.00	

**MISCELLANEOUS IN**

	<u>100.00</u>	Lowered. IRS does not like misc. accts.
<b>Total Income</b>	<u>29,405.00</u>	
<b>Gross Profit</b>	29,405.00	

**Expense**

<b>M</b>	<b>BEREAVMENT FUND EX</b>	100.00	Estimated
	<b>CIVIC BEAUTIFICATION</b>		
	AMERICAN LEGION	250.00	Frost damaged, 2 garden need renovation
	LIBRARY	200.00	Future estimated, Board approved support
	HISTORICAL SOCIETY	150.00	Chair requested
	MASONIC LODGE	<u>100.00</u>	Redone this year, minimal need in 2026
<b>PS</b>	<b>Total CIVIC BEAUTIFICATION</b>	700.00	
	<b>COMMUNITY PROJECTS EX</b>		
	CALADIUM FESTIVAL	300.00	Based on 2025 P&L
	NEW COMMUNITY PROJECTS	<u>500.00</u>	Members have requested more community even
<b>PS</b>	<b>Total COMMUNITY PROJECTS EX</b>	800.00	
<b>M</b>	<b>CONVENTION/DISTRICT FEES EX</b>	400.00	Presidents benefit, registration, hotel

**EVENTS EX**

	PLANT STUDY	150.00	Chair requested
	TRIPS & TOURS	2,500.00	Chair requested same as 2025
	MEMBER APPRECIATION PICNIC	<u>250.00</u>	
<b>M</b>	<b>Total EVENTS EX</b>	<b>2,900.00</b>	

**FUNDRAISER EX**

	NEW FUNDRAISER	1,000.00	Seniors in Bloom
	HOLIDAY HOME & GARDEN TOUR EX		
	HOLIDAY HOME & GARDEN TOUR EX	<u>2,000.00</u>	Chair requested same as 2025
	<b>Total HOLIDAY HOME &amp; GARDEN TOI</b>	<b>2,000.00</b>	

**PLANT SALE EX**

		<u>100.00</u>	Added 4-1-2026, estimated
<b>F</b>	<b>Total FUNDRAISER EX</b>	<b>3,100.00</b>	

<b>M</b>	<b>MEMBER HONORS/AWARDS/GUFTS E</b>	400.00	Lowered slightly from current budget
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**MEMBERSHIP DUES/FEES/MISC EX**

	FFGC District IX	300.00	Based on current year
	MEMBERSHIP DUES/FEES/MISC EX - Oth	<u>1,400.00</u>	Based on current year
<b>M</b>	<b>Total MEMBERSHIP DUES/FEES/MISC I</b>	<b>1,700.00</b>	

**MEMBERSHIP MEETING EX**

	WEKIVA COIN FOR CAMP	400.00	Based on current year
	PROGRAMS & SPEAKERS	500.00	Based on current year
	OPPORTUNITY TABLE	100.00	Based on current year
	LUNCHES & DESSERTS	4,600.00	Based on current year that is lower than expected
	HOSTESS SUPPLIES/CENTERPIECES	150.00	Based on current year
	FERTILIZER	<u>200.00</u>	Based on current year
<b>PS</b>	<b>Total MEMBERSHIP MEETING EX</b>	<b>5,950.00</b>	

**OFFICE EXPENSES**

	OFFICE SUPPLIES/PRINTING	375.00	Based on current year
	POSTAGE & HANDLING	<u>200.00</u>	Based on current year
<b>M</b>	<b>Total OFFICE EXPENSES</b>	<b>575.00</b>	

**OVERHEAD**

<b>M</b>	CORPORATION FEE/GOV FILINGS	65.00	Based on current year
<b>PS</b>	INSURANCE		
	INSURANCE – Other	<u>550.00</u>	Based on current year
	Total INSURANCE	550.00	
<b>M</b>	SAFE DEPOSIT BOX	50.00	
<b>M</b>	POST OFFICE	190.00	Based on current year
<b>PS</b>	WAREHOUSE RENT	<u>850.00</u>	Based on estimated increase
	<b>Total OVERHEAD</b>	1,705.00	

**PROGRAMS EX**

	YOUTH GARDENING	150.00	Increased slightly
	GARDEN THERAPY–Seniors	<u>200.00</u>	Increased slightly
<b>PS</b>	<b>Total PROGRAMS EX</b>	350.00	

**PUBLICATION EX**

	NEWSLETTER	100.00	Anticipate expense
	WEBSITE	110.00	Based on current year
	YEARBOOK	<u>367.00</u>	Based on current year
<b>M</b>	<b>Total PUBLICATION EX</b>	577.00	

<b>PS</b>	<b>PUBLICITY/ADVERTISING EX</b>	400.00	Misc. ads, Champber
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**SCHOLARSHIPS/CAMPERSHIPS EX**

	CAMPS Archobold/ AgVent/4–H/Wek	1,100.00	Based on current year
	STUDENT LPHS	<u>5,500.00</u>	3 @ \$1500 + continuing scholarship
<b>PS</b>	<b>Total SCHOLARSHIPS/CAMPERSHIPS EX</b>	<u>6,600.00</u>	

	<b>Total Expense</b>	<u>26,257.00</u>	
	<b>Net Ordinary Income</b>	<u>3,148.00</u>	
	<b>Net Income</b>	<u><b>3,148.00</b></u>	Move to Program Services Reserve Savings