Lake Point Cemetery
& Park Service Area
2026 Budget

11/13/2025

	2024 Actual	**2025 Actual through 10/31/2025**	**2025 Projected**	**2025 Budget**	**2026 Draft Budget**
General Fund					
Revenues:					
Cemetery Lot Sales	$1,600.00	$5,900.00	$5,900.00	$600.00	$600.00
Cemetery Care Fee Income	$0.00	$0.00	$0.00	$0.00	$0.00
Cemetery Miscellaneous Income	$0.00	$0.00	$0.00	$0.00	$0.00
Commerial Vehicle Tax	$194.75	$161.53	$161.53	$150.00	$150.00
Contributions Income	$1,750.00	$0.00	$0.00	$0.00	$0.00
Motor Vehice Asses.-Fee in Lieu of Taxes	$4,879.82	$3,423.84	$4,939.91	$5,000.00	$5,000.00
Real Property Taxes	$75,471.26	$2,878.76	$71,735.63	$68,000.00	$68,000.00
Park Reservation Fees	$750.00	$1,138.36	$1,138.36	$1,000.00	$1,000.00
Park Community Events	$1,875.00	$527.00	$527.00	$1,000.00	$1,000.00
UPP Taxes (Unattached Personal Property)	$3,749.52	$2,261.63	$2,624.76	$1,500.00	$1,500.00
Property Taxes- Interest & Penalty	$622.56	$327.80	$327.80	$150.00	$150.00
Interest Income	$6,662.24	$6,158.24	$6,650.90	$1,000.00	$1,000.00
Fund Transfer From or (to) General Fund Balance	$0.00	$0.00	$0.00	$15,545.00	$16,765.00
Total Revenues	**$97,555.15**	**$22,777.16**	**$94,005.89**	**$93,945.00**	**$95,165.00**
Expenditures:					
Bank Service Charges	$0.00	$120.93	$126.98	$0.00	$120.00
Cemetery Caretakers, Sexton and Assistant	$6,300.00	$6,800.00	$8,000.00	$7,500.00	$7,500.00
Cemetery Depreciation Expense	$2,169.38	$1,868.67	$2,242.40	$2,500.00	$2,500.00
Cemetery Election Expenses	$0.00	$0.00	$0.00	$0.00	$0.00
Cemetery Ferrtilzer & Chemicals	$2,373.00	$1,600.00	$2,150.00	$3,000.00	$3,000.00
Cemetery Grave Open & Closing	$0.00	$1,500.00	$1,500.00	$0.00	$0.00
Cemetery Mowing, Aeration & Contract Maintenance	$4,175.00	$3,640.00	$3,900.00	$4,000.00	$4,000.00
Cemetery Office Supplies & Postage Expense	$1,399.80	$1,446.14	$1,473.07	$1,500.00	$3,000.00
Cemetery Public Record Services	$0.00	$0.00	$0.00	$0.00	$0.00
Cemetery Repairs	$1,204.36	$912.69	$956.35	$1,000.00	$1,000.00
Cemetery Sprinkling System Repairs	$0.00	$0.00	$0.00	$0.00	$0.00
Cemetery Materials & Supplies	$386.13	$448.95	$471.40	$250.00	$500.00
Cemetery Utilities & Garbage Collection	$0.00	$242.00	$242.00	$200.00	$250.00

Insurance	$3,500.00	$4,200.00	$4,200.00	$3,500.00	$4,400.00
Licenses and Permits	$0.00	$75.00	$75.00	$25.00	$75.00
Water Assessment	$0.00	$842.32	$926.55	$0.00	$1,000.00
Park Contract Mowing, Aeration & Contract Maintenance	$12,240.00	$10,465.00	$13,620.00	$15,000.00	$15,000.00
Trail Maintenance	$0.00	$1,050.00	$1,525.00	$2,000.00	$2,000.00
Park Contract Management	$7,592.50	$90.00	$5,090.00	$9,600.00	$5,300.00
Park Depreciation Expense	$14,743.36	$12,666.08	$15,199.30	$15,500.00	$15,500.00
Park Election Expenses	$0.00	$0.00	$0.00	$0.00	$0.00
Park Fertilizer & Chemicals	$1,951.00	$2,095.00	$2,733.00	$3,000.00	$3,000.00
Park Impact Fee Analysis Expense	$0.00	$0.00	$0.00	$3,000.00	$0.00
Park Office Supplies & Postage Expense	$71.63	$45.10	$372.55	$700.00	$500.00
Park Portable Units	$2,290.98	$2,674.00	$3,208.80	$3,850.00	$3,850.00
Park Repairs	$4,865.00	$9,895.85	$10,390.64	$5,000.00	$10,900.00
Park Supplies	$542.96	$298.94	$649.47	$1,000.00	$650.00
Park Utilities & Garbage Collection	$3,263.15	$3,348.27	$4,017.92	$3,850.00	$4,200.00
Professional Fees	$4,920.00	$4,100.00	$4,920.00	$4,920.00	$4,920.00
Penalties	$0.00	$0.00	$0.00	$0.00	$0.00
Public Notices Expense	$0.00	$0.00	$0.00	$50.00	$0.00
Park Events	$2,186.24	$1,907.63	$1,907.63	$3,000.00	$2,000.00
Transfers to Other Funds or Fund Balance	$0.00	$0.00	$0.00	$0.00	$0.00
Total Expenditures	**$76,174.49**	**$72,332.57**	**$89,898.06**	**$93,945.00**	**$95,165.00**
General Fund Net Income	**$21,380.66**	**($49,555.41)**	**$4,107.83**	**$0.00**	**$0.00**

Capital Projects Fund					
Revenues:					
Grant Income -Regular	$1,137.00	$4,890.00	$4,890.00	$0.00	$0.00
Grant Income- Beautification Grant	$0.00	$0.00	$0.00	$0.00	$0.00
Park Impact Fees Income	$22,484.63	$14,224.97	$14,224.97	$10,000.00	$10,000.00
Fund Transfer From or (to) General Fund	$0.00	$0.00	$0.00	($15,545.00)	($16,765.00)
Fund Transfer From or (to) Capital Projects Fund Balance	$0.00	$0.00	$0.00	$0.00	$0.00
Total Revenues	**$23,621.63**	**$19,114.97**	**$19,114.97**	**($5,545.00)**	**($6,765.00)**
Capital Improvements Expenditures:					
Cemetery Improvements	$3,284.21	$0.00	$0.00	$25,000.00	$25,000.00
Park Improv-Non Impact Fees	$8,250.57	$16,204.47	$16,204.47	$40,000.00	$20,000.00

Park Improvements-Impact Fees	$0.00	$0.00	$22,071.00	$50,000.00	$64,000.00
Beautification Grant Expenses	$0.00	$0.00	$0.00	$0.00	$1,207.98
Total Capital Improvement Expenditures	**$11,534.78**	**$16,204.47**	**$38,275.47**	**$115,000.00**	**$110,207.98**
Capital Projects Fund Net Revenues over Expenditures	**$12,086.85**	**$2,910.50**	**($19,160.50)**	**($120,545.00)**	**($116,972.98)**

Supplemental Information:

General & Fixed Assets Fund Balance:					
Beginning Fund Balance	**$558,226.25**	**$566,408.21**	**$566,408.21**	**$552,848.65**	**$587,241.98**
General Fund Net Income	**$21,380.66**	**($49,555.41)**	**$4,107.83**	**$0.00**	**$0.00**
Fund Balance Transfers	**($13,198.70)**	**($24,344.46)**	**$16,725.94**	**$97,000.00**	**$91,000.00**
Ending Fund Balance	**$566,408.21**	**$492,508.34**	**$587,241.98**	**$649,848.65**	**$678,241.98**

Capital Projects Fund Balance:					
Beginning Fund Balance	**$153,924.24**	**$190,744.57**	**$190,744.57**	**$198,394.22**	**$193,133.60**
Capital Projects Fund Net Revenues over Expenditures	**($10,397.78)**	**($11,314.47)**	**($11,314.47)**	**($80,545.00)**	**($62,972.98)**
Impact Fees Park Net Revenues over Expenditures	**$22,484.63**	**$14,224.97**	**($7,846.03)**	**($40,000.00)**	**($54,000.00)**
Fund Balance Transfers	**$24,733.48**	**$40,548.93**	**$21,549.53**	**$18,000.00**	**$18,000.00**
Ending Fund Balance	**$190,744.57**	**$234,204.00**	**$193,133.60**	**$95,849.22**	**$94,160.62**
Capital Projects Ending Balance Composition:					
Capital Projects Fund-Regular	**$83,073.58**	**$112,308.04**	**$93,308.64**	**$28,178.23**	**$49,543.64**
Capital Projects Fund- Beautification Fund Balance	**$1,207.98**	**$1,207.98**	**$1,207.98**	**$1,207.98**	**$0.00**
Impact Fees Fund Balance Park	**$106,463.01**	**$120,687.98**	**$98,616.98**	**$66,463.01**	**$44,616.98**