

PROPOSED GENERAL FUND AND LEBANON ROADS BUDGETS
Fiscal Year end 2025

	General Fund			Actuals FYE 24 YTD March
	2024-2025	2023-2024	Change	
Administrative Costs	\$ 71,400	\$ 62,400	\$ 9,000	\$ 56,412
Administration - ALA support	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
Administration - ALA Clubhouse repairs	\$ -	\$ 20,000	\$ (20,000)	\$ 20,000
Lake Health	\$ 51,630	\$ 39,800	\$ 11,830	\$ 38,862
Repairs & Maintenance	\$ 22,950	\$ 26,800	\$ (3,850)	\$ 18,673
Security (passes/checkers/gates/boats)	\$ 26,900	\$ 24,200	\$ 2,700	\$ 17,146
All Other Expenses (incl Tree plan)	\$ 15,000	\$ 13,800	\$ 1,200	\$ 12,050
			\$ -	
TOTAL GENERAL FUND EXPENSES	\$ 196,880	\$ 196,000	\$ 880	\$ 172,143
Less surplus to be used	\$ -	\$ (39,000)	\$ 39,000	
Proposed Budget - General Fund	\$ 196,880	\$ 157,000	\$ 39,880	

\$ 176,000 actual 23-24 operating budget
\$ 20,880 increase

	Lebanon Roads			
	2024-2025	2023-2024	Change	
Road Repairs & Maintenance	\$ 19,000	\$ 3,000	\$ 16,000	\$ 31,026
Plowing & Sanding	21,000	21,000	-	\$ 7,400
TOTAL LEBANON RD FUND EXPENSES	40,000	24,000	16,000	38,426
Less approved surplus to be used	-	-	-	
Proposed Budget - Lebanon Roads Fund	\$ 40,000	\$ 24,000	\$ 16,000	

Grand Total - All Expenses	\$ 236,880	\$ 220,000	\$ 16,880
Less Approved Surplus to be used	\$ -	\$ (39,000)	\$ 39,000
Less Non-Tax revenue planned	\$ (6,500)	\$ (7,000)	\$ 500
Net - Tax Revenue needed	\$ 230,380	\$ 181,000	\$ 55,880

General Fund Taxes (50/50 Hebron-Lebanon)	\$ 191,000	\$ 128,825	\$ 62,175
Lebanon Road Fund Taxes	\$ 40,000	\$ 24,000	\$ 16,000
Total Tax Revenue	\$ 231,000	\$ 152,825	\$ 62,175

Hebron Taxes	\$ 95,500	\$ 75,000
Lebanon Taxes	\$ 135,500	\$ 99,000

Notes for Budget Review

Overall operating budget has increased approximately \$21,000 from Fiscal Year (ending) 2024 to 2025

\$9,000 of the increase is in administrative costs due to increased taxes on Lebanon District property, Insurance and software support

\$12,000 of the increase is in lake health costs due to increased scope of Limnologist and testing fees related to invasive plants detected over the past 2 years

As a result we are asking for an increase in taxes related to the operating budget of \$20,500 per town in the district.

This increase is attributed to the use of \$39,000 surplus funds in the Fiscal Year end 2024 Budget

The increase is 21% compared to the Fiscal Year end 2024 budget

The Lebanon roads budget has increased \$16,000 from Fiscal Year (ending) 2024 to 2025

The roads have taken a beating in the past year due to heavier rain and wind. The increase is to begin a 5 year plan to improve all road surfaces to handle these events.

The improvements are to grade the roads and use larger material to handle the increased water.

Ryan Terrace is an example of the improvements we intend to make on most of the Lebanon roads and it has handled the increase in water far better than most roads in the district

The roads budget increase is \$16,000 which represents a 40% increase over the Financial Year end 2024

As noted this increase is intended to make improvements to the roads as the first year of an approximate 5 year plan

The net tax increase for Hebron residents is 21% and for Lebanon residents 37% (due to roads)

BUDGET TIME STUDY

	Proposed	Approved	Change
	2024-2025	2023-2024	
	General Fund		
Administrative Costs	\$ 71,400	\$ 62,400	\$ 9,000
Administration - ALA support	\$ 9,000	\$ 9,000	-
Administration - ALA Clubhouse repairs	\$ -	\$ 20,000	(20,000)
Lake Health	\$ 51,630	\$ 39,800	11,830
Repairs & Maintenance	\$ 22,950	\$ 26,800	(3,850)
Security (passes/checkers/gates/boats)	\$ 26,900	\$ 24,200	2,700
All Other Expenses (incl Tree plan)	\$ 15,000	\$ 13,800	1,200
TOTAL GENERAL FUND EXPENSES	\$ 196,880	\$ 196,000	\$ 880
Less proposed surplus to be used	\$ -	\$ (39,000)	
Approved Budget - General Fund	\$ 196,880	\$ 157,000	\$ -

Lebanon Roads

Road Repairs & Maintenance	\$ 19,000	\$ 3,000	16,000
Plowing & Sanding	21,000	21,000	-
TOTAL LEBANON RD FUND EXPENSES	40,000	24,000	16,000
Less proposed surplus to be used	-	-	-
Approved Budget - Lebanon Roads Fund	\$ 40,000	\$ 24,000	\$ 16,000

Grand Total - All Expenses	\$ 236,880	\$ 220,000	16,880
Less Proposed Surplus to be used	\$ -	\$ (39,000)	39,000
Less Non-Tax revenue planned	\$ (6,500)	\$ (7,000)	500
Net - Tax Revenue needed	\$ 230,380	\$ 181,000	49,380

Hebron Taxes	\$ 95,500	\$ 75,000
Lebanon Taxes	\$ 135,500	\$ 99,000

Proposed	Approved	Approved	Approved	Approved	Approved
2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
\$ 71,400	\$ 62,400	\$ 63,981	\$ 59,000	\$ 56,240	\$ 54,325
\$ 9,000	\$ 9,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
\$ -	\$ 20,000				
\$ 51,630	\$ 39,800	\$ 23,044	\$ 38,653	\$ 39,100	\$ 39,112
\$ 22,950	\$ 26,800	\$ 32,500	\$ 25,000	\$ 22,700	\$ 22,700
\$ 26,900	\$ 24,200	\$ 25,700	\$ 34,750	\$ 32,760	\$ 34,972
\$ 15,000	\$ 13,800	\$ 5,600	\$ 9,402	\$ 5,900	\$ 5,591
\$ 196,880	\$ 196,000	\$ 158,825	\$ 174,805	\$ 164,700	\$ 164,700
\$ -	\$ (39,000)	\$ (30,000)	\$ (25,105)	\$ (40,000)	\$ (40,000)
\$ 196,880	\$ 157,000	\$ 128,825	\$ 149,700	\$ 124,700	\$ 124,700

\$ 19,000	\$ 3,000	\$ 8,000	\$ 18,000	\$ 25,000	\$ 25,000
21,000	21,000	22,000	22,000	20,000	20,000
40,000	24,000	30,000	40,000	45,000	45,000
-	-	-	(20,000)	(10,000)	(10,000)
\$ 40,000	\$ 24,000	\$ 30,000	\$ 20,000	\$ 35,000	\$ 35,000

\$ 236,880	\$ 220,000	\$ 188,825	\$ 214,805	\$ 209,700	\$ 209,700
\$ -	\$ (39,000)	\$ (30,000)	\$ (45,105)	\$ (50,000)	\$ (50,000)
\$ (6,500)	\$ (7,000)				
\$ 230,380	\$ 181,000	\$ 158,825	\$ 169,700	\$ 159,700	\$ 159,700

\$ 95,500	\$ 75,000
\$ 135,500	\$ 99,000