

PROPOSED GENERAL FUND AND LEBANON ROADS BUDGETS
Fiscal Year end 2026

	General Fund			Actuals FYE 25 YTD April
	2025-2026	2024-2025	Change	
Administrative Costs	\$ 74,750	\$ 71,400	\$ 3,350	\$ 58,967
Administration - ALA support	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
Administration - ALA Clubhouse repairs	\$ 8,000	\$ -	\$ 8,000	\$ -
Lake Health	\$ 51,071	\$ 51,630	\$ (559)	\$ 37,483
Repairs & Maintenance	\$ 21,300	\$ 22,950	\$ (1,650)	\$ 11,218
Beach Pass Checkers/Gate Monitor	\$ 34,100	\$ 26,900	\$ 7,200	\$ 16,452
All Other Expenses (incl Tree plan)	\$ 14,500	\$ 15,000	\$ (500)	\$ 11,698
			\$ -	
TOTAL GENERAL FUND EXPENSES	\$ 212,721	\$ 196,880	\$ 15,841	\$ 144,818
Less surplus to be used	\$ -	\$ -	\$ -	
Proposed Budget - General Fund	\$ 212,721	\$ 196,880	\$ 15,841	

	Lebanon Roads			
	2025-2026	2024-2025	Change	
Road Repairs & Maintenance	\$ 19,000	\$ 16,000	\$ 3,000	\$ 20,760
Plowing & Sanding	21,000	24,000	(3,000)	\$ 9,800
TOTAL LEBANON RD FUND EXPENSES	40,000	40,000	-	30,560
Less approved surplus to be used	-	(8,000)	8,000	
Proposed Budget - Lebanon Roads Fund	\$ 40,000	\$ 32,000	\$ 8,000	

Grand Total - All Expenses	\$ 252,721	\$ 236,880	\$ 15,841
Less Surplus to be used	\$ -	\$ (8,000)	\$ 8,000
Less Non-Tax revenue planned	\$ (3,721)	\$ (5,880)	\$ 2,159
Net - Tax Revenue needed	\$ 249,000	\$ 223,000	\$ 23,841

General Fund Taxes (50/50 Hebron-Lebanon)	\$ 209,000	\$ 191,000	\$ 18,000
Lebanon Road Fund Taxes	\$ 40,000	\$ 32,000	\$ 8,000
Total Tax Revenue	\$ 249,000	\$ 223,000	\$ 18,000

Hebron Taxes	\$ 104,500	\$ 95,500	\$ 9,000
Lebanon Taxes	\$ 144,500	\$ 127,500	\$ 17,000

Notes for Budget Review

General Fund operating budget has increased approximately \$16,000 from Fiscal Year (ending) 2025 to 2026

\$11,400 of the increase is in administrative costs. This is due to increases in office and support expenses (signs, newsletter, legal, taxes) and \$8000 for ALA clubhouse roof rerepairs (cost share)

Beach Pass Checker/Monitors increased \$7,200 due to the full year impact of \$1 per hour increase and extended coverage in August

Both Lake Health and Repair and Maintenance reduced budgets for FY2026

As a result we are asking for an increase in taxes related to the operating budget of \$9,000 per town in the district.

The increase is 9.4% compared to the Fiscal Year end 2025 budget

The Lebanon roads budget remains the same as FY2025 but this year we have tax for the entire budget, representing an increase of \$8,000.

This change represents an increase of 25% to the tax amount from FY25 to FY 26

Several roads have been repaired and "crowned" in the FY25 year as per the plan. These improvements are to continue in FY26

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

The net tax increase for Hebron residents is 9.4% and for Lebanon residents 13.3% (due to roads)

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	Proposed	Approved	
	General Fund		
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Administrative Costs	\$ 74,750	\$ 71,400	\$ 3,350
Administration - ALA support	\$ 9,000	\$ 9,000	\$ -
Administration - ALA Clubhouse repairs	\$ 8,000	\$ -	\$ 8,000
Lake Health	\$ 51,071	\$ 51,630	\$ (559)
Repairs & Maintenance	\$ 21,300	\$ 22,950	\$ (1,650)
Beach Pass Checkers	\$ 34,100	\$ 26,900	\$ 7,200
All Other Expenses (incl Tree plan)	\$ 14,500	\$ 15,000	\$ (500)
			\$ -
TOTAL GENERAL FUND EXPENSES	\$ 212,721	\$ 196,880	\$ 15,841
Less surplus to be used	\$ -	\$ -	\$ -
Proposed Budget - General Fund	\$ 212,721	\$ 196,880	\$ 15,841

	Lebanon Roads		
Road Repairs & Maintenance	\$ 19,000	\$ 16,000	\$ 3,000
Plowing & Sanding	21,000	24,000	(3,000)
TOTAL LEBANON RD FUND EXPENSES	40,000	40,000	-
Less approved surplus to be used	-	(8,000)	8,000
Proposed Budget - Lebanon Roads Fund	\$ 40,000	\$ 32,000	\$ 8,000

Grand Total - All Expenses	\$ 252,721	\$ 236,880	\$ 15,841
Less Surplus to be used	\$ -	\$ (8,000)	\$ 8,000
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Net - Tax Revenue needed	\$ 249,000	\$ 223,000	\$ 23,841

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Hebron Taxes	\$ 104,500	\$ 95,500	\$ 9,000
Lebanon Taxes	\$ 144,500	\$ 127,500	\$ 17,000

Approved	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
(8,000)	-	-	(20,000)	(10,000)	(10,000)

\$ 32,000	\$ 24,000	\$ 30,000	\$ 20,000	\$ 35,000	\$ 35,000
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\$ 236,880	\$ 220,000	\$ 188,825	\$ 214,805	\$ 209,700	\$ 209,700
\$ (8,000)	\$ (39,000)	\$ (30,000)	\$ (45,105)	\$ (50,000)	\$ (50,000)
\$ (5,880)	\$ (7,000)				
\$ 223,000	\$ 174,000	\$ 158,825	\$ 169,700	\$ 159,700	\$ 159,700

\$ 191,000	\$ 150,000	\$ 128,825	\$ 149,700	\$ 124,700	\$ 124,700
\$ 32,000	\$ 24,000	\$ 30,000	\$ 20,000	\$ 35,000	\$ 35,000
\$ 223,000	\$ 174,000	\$ 158,825	\$ 169,700	\$ 159,700	\$ 159,700

\$ 95,500	\$ 75,000	\$ 64,413	\$ 74,850	\$ 62,350	\$ 62,350
\$ 127,500	\$ 99,000	\$ 94,413	\$ 94,850	\$ 97,350	\$ 97,350