

PROPOSED GENERAL FUND AND LEBANON ROADS BUDGETS
Fiscal Year end 2027

	General Fund		
	2026-2027	2025-2026	Change
Administrative Costs	\$ 79,000	\$ 74,750	\$ 4,250
Administration - ALA support	\$ 9,000	\$ 9,000	\$ -
Administration - ALA Clubhouse repairs		\$ 8,000	\$ (8,000)
Lake Health	\$ 54,200	\$ 51,071	\$ 3,129
Repairs & Maintenance	\$ 21,300	\$ 21,300	\$ -
Beach Pass Checkers/Gate Monitor	\$ 35,000	\$ 34,100	\$ 900
All Other Expenses (incl Tree plan)*	\$ 27,000	\$ 14,500	\$ 12,500
			\$ -
TOTAL GENERAL FUND EXPENSES	\$ 225,500	\$ 212,721	\$ 12,779
Less surplus to be used (Dam funds)	\$ (4,500)	\$ -	\$ (4,500)
Proposed Budget - General Fund	\$ 221,000	\$ 212,721	\$ 8,279

*includes Dam inspection

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

	Special Project - Dock Expansion		
Dock Expansion Cost (incl install)	\$ 27,780	\$ -	\$ 27,780
DOCK EXPANSION EXPENSES	27,780	-	27,780
Less surplus to be used* (Dock funds)	(10,200)	-	(10,200)
Proposed Budget - Dock Fund	\$ 17,580	\$ -	\$ 17,580

	Totals		
Grand Total - All Expenses	\$ 293,280	\$ 252,721	\$ 40,559
Less surplus to be used	\$ (14,700)	\$ -	\$ (14,700)
Less Non-Tax revenue planned	\$ (10,000)	\$ (3,721)	\$ (6,279)
Net - Tax Revenue needed	\$ 268,580	\$ 249,000	\$ 19,580

	Revenue by Fund		
General Fund Taxes (50/50 Hebron-Lebanon)	\$ 215,500	\$ 209,000	\$ 6,500
Lebanon Road Fund Taxes	\$ 40,000	\$ 40,000	\$ -
Dock Expansion Taxes	\$ 13,080	\$ -	\$ 13,080
Total Tax Revenue	\$ 268,580	\$ 249,000	\$ 19,580

	Revenue by Town		
Hebron Taxes incl Special Project	\$ 114,290	\$ 104,500	\$ 9,790
Lebanon Taxes incl Special Project	\$ 154,290	\$ 144,500	\$ 9,790
	\$ 268,580	\$ 249,000	

Notes for Budget Review

GENERAL FUND

General Fund operating budget has increased approximately \$12,800 from Fiscal Year (ending) 2026 to 2027 (~6.0%)

This is driven primarily by a Dam review and a survey for sediment phosphorus and a littoral zone plant assesment proposed by a third party

The dam survey will be paid out of Dam funds, so the net budget increase is \$8,279 (3.9%) compared to the Fiscal Year 2026

ROADS BUDGET

The Lebanon roads budget remains the same as FY2026.

The budget includes \$21,000 for sand and plowing activities leaving a mainentance budget of \$19,000

We are proposing a monthly maintenance labor contract for \$950 which covers all the labor associated with maintaining the roads, associated culverts and drainage pipes.

DOCK EXPANSION

This year we are also proposing a Dock Expansion project.

It will reconfigure Main and Lollipop beach Dock layouts and increase the number and size of slips available to 20 (17 currently)

the total cost of the expansion is \$27,780 and will cover material and installation at both current dock sites

the amount of taxes required for this purchase is \$13,080 by using dock fund revenue 2026-27 (\$7,500) and existing dock funds (\$7,200)

Any costs for the docks above this tax request are to be fully funded by the boat slip renters including seasonal removal/reinstallation and repairs as necessary

The taxes associated with this purchase are expected to be repaid in full within 3 years through reduction in general fund taxes

TAX REVENUE REQUIREMENTS

If all budgets pass the total amount required for Fiscal 2027 is \$293,280

A total of \$24,700 of the amount will be provided by existing funds and non tax revenue (late fees by residents, interest income, dock fees)

The net required in taxes is \$268,580, Hebron \$114,290, Lebanon \$154,290

This represents an increase in taxes of \$9,790 per town compared to Fiscal Year 2026

The tax increase for Hebron residents is 8.6% and for Lebanon residents 6.4%

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Administration - ALA Clubhouse repairs		\$ 8,000	\$ (8,000)
Lake Health	\$ 54,200	\$ 51,071	\$ 3,129
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			\$ -
TOTAL GENERAL FUND EXPENSES	\$ 225,500	\$ 212,721	\$ 12,779
Less surplus to be used (Dam funds)	\$ (4,500)	\$ -	\$ (4,500)
Proposed Budget - General Fund	\$ 221,000	\$ 212,721	\$ 8,279

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

	Special Project - Dock Expansion		
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Proposed Budget - Dock Fund	\$ 17,580	\$ -	\$ 17,580

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	\$ 268,580	\$ 249,000	

Approved	Approved	Approved	Approved	Approved	Approved	Approved
2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
\$ 74,750	\$ 71,400	\$ 62,400	\$ 63,981	\$ 59,000	\$ 56,240	\$ 54,325
\$ 9,000	\$ 9,000	\$ 9,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
\$ 8,000	\$ -	\$ 20,000				
\$ 51,071	\$ 51,630	\$ 39,800	\$ 23,044	\$ 38,653	\$ 39,100	\$ 39,112
\$ 21,300	\$ 22,950	\$ 26,800	\$ 32,500	\$ 25,000	\$ 22,700	\$ 22,700
\$ 34,100	\$ 26,900	\$ 24,200	\$ 25,700	\$ 34,750	\$ 32,760	\$ 34,972
\$ 14,500	\$ 15,000	\$ 13,800	\$ 5,600	\$ 9,402	\$ 5,900	\$ 5,591
\$ 212,721	\$ 196,880	\$ 196,000	\$ 158,825	\$ 174,805	\$ 164,700	\$ 164,700
\$ -	\$ -	\$ (39,000)	\$ (30,000)	\$ (25,105)	\$ (40,000)	\$ (40,000)
\$ 212,721	\$ 196,880	\$ 157,000	\$ 128,825	\$ 149,700	\$ 124,700	\$ 124,700

Approved	Approved	Approved	Approved	Approved	Approved	Approved
2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
\$ 19,000	\$ 19,000	\$ 3,000	\$ 8,000	\$ 18,000	\$ 25,000	\$ 25,000
21,000	21,000	21,000	22,000	22,000	20,000	20,000
40,000	40,000	24,000	30,000	40,000	45,000	45,000
-	(8,000)	-	-	(20,000)	(10,000)	(10,000)
\$ 40,000	\$ 32,000	\$ 24,000	\$ 30,000	\$ 20,000	\$ 35,000	\$ 35,000

Approved	Approved	Approved	Approved	Approved	Approved	Approved
2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
\$ 252,721	\$ 236,880	\$ 220,000	\$ 188,825	\$ 214,805	\$ 209,700	\$ 209,700
\$ -	\$ (8,000)	\$ (39,000)	\$ (30,000)	\$ (45,105)	\$ (50,000)	\$ (50,000)
\$ (3,721)	\$ (5,880)	\$ (7,000)				
\$ 249,000	\$ 223,000	\$ 174,000	\$ 158,825	\$ 169,700	\$ 159,700	\$ 159,700

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2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
\$ 209,000	\$ 191,000	\$ 150,000	\$ 128,825	\$ 149,700	\$ 124,700	\$ 124,700
\$ 40,000	\$ 32,000	\$ 24,000	\$ 30,000	\$ 20,000	\$ 35,000	\$ 35,000
\$ 249,000	\$ 223,000	\$ 174,000	\$ 158,825	\$ 169,700	\$ 159,700	\$ 159,700

Approved	Approved	Approved	Approved	Approved	Approved	Approved
2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
\$ 104,500	\$ 95,500	\$ 75,000	\$ 64,413	\$ 74,850	\$ 62,350	\$ 62,350
\$ 144,500	\$ 127,500	\$ 99,000	\$ 94,413	\$ 94,850	\$ 97,350	\$ 97,350