

NOTICE TO TAXPAYERS

The **Notice to Taxpayers** is available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at **7599 N. Tunnel Rd., Unionville, IN 47468**.

Notice is hereby given to taxpayers of **LAKE LEMON CONSERVANCY DISTRICT, Monroe County, Indiana** that the proper officers of **Lake Lemon Conservancy District** will conduct a public hearing on the year **2025** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Lake Lemon Conservancy District** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Lake Lemon Conservancy District** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Lake Lemon Conservancy District** will meet to adopt the following budget:

Public Hearing Date	Thursday, September 26, 2024	Adoption Meeting Date	Thursday, October 24, 2024
Public Hearing Time	6:00 PM	Adoption Meeting Time	6:00 PM
Public Hearing Location	600 E. Miller Rd., Bloomington, IN 47401	Adoption Meeting Location	600 E. Miller Rd., Bloomington, IN 47401
Property Tax Cap Credit Estimate	\$0		

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0101-GENERAL	\$932,846	\$850,000	\$0	\$849,899	0.01%
2393-CUMULATIVE CONSERVANCY IMPROVEMENT	\$143,500	\$62,800	\$0	\$62,800	0.00%
Totals	\$1,076,346	\$912,800	\$0	\$912,699	

Budget Form 1 - Budget Estimate

Year: 2025 County: Monroe Unit: Lake Lemon Conservancy District

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	6000	Manager	\$83,200	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	6001	Park Operations Supervisor	\$62,000	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	6070	Gate Park Attendants	\$29,346	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	6080	Administrative Assistant	\$24,960	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	6100	Parks & Watercraft Seasonal Worker	\$11,040	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	6112	Equipment operator	\$0	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	6114	Push Boat Operator Other	\$0	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	6010	FICA (7.65% all Staff)	\$17,000	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	6020	SUTA (1.236% to 9.5 k all Staff)	\$800	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	6030	PERF (14.2%)	\$23,200	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	6040	Health Insurance	\$18,000	\$0
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	6050	Life Insurance	\$400	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	6025	Merchant Fees	\$1,000	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	6120	Season and Launch Permits	\$2,250	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	6130	Daily Permits	\$300	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	6140	Receipt/Ticket Books	\$0	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	6150	Checks	\$400	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	6160	Printer, Copier, Computer	\$600	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	6170	Miscellaneous/Other	\$500	\$0

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	6180	Postage	\$600	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	6185	Receipt Books	\$0	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	6190	General Business Supplies	\$1,200	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Operating Supplies	6200	Regular Gas	\$8,000	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Operating Supplies	6210	Diesel, Oil, Grease	\$1,500	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Operating Supplies	6220	Janitorial	\$2,000	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Operating Supplies	6230	Medical	\$500	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	6240	Buildings & Grounds	\$7,500	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	6250	Boats, Trucks	\$1,500	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	6251	Equipment Supplies	\$2,000	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	6252	RipRap/Erosion Control	\$10,000	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Other Supplies	6260	Uniforms	\$600	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Other Supplies	6280	Radios	\$0	\$0
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Other Supplies	6290	Signs/Nautical Markers	\$7,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	6300	Accounting services	\$6,500	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	6310	Grass Mowing	\$14,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	6315	Office Cleaning Service	\$2,500	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	6320	Attorney	\$6,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	6330	Consulting Engineers	\$10,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	6340	SBOA AUDIT	\$12,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	6345	Professional Development	\$500	\$0

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	6350	Other Professional/secretarial services	\$1,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	6370	Phone, LDT, Email, etc	\$5,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	6380	Travel	\$0	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	6390	Hotels	\$600	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	6400	Meals	\$500	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	6410	Subscriptions/Memberships	\$2,400	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	6430	ADS, Legal Notices	\$250	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	6440	Other Printing	\$1,400	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	6441	Event Support	\$20,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	6450	Insurance	\$60,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	6460	Electricity	\$7,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	6470	Water	\$2,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	6480	Trash	\$3,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	6490	Port-O-Lets	\$3,500	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	6500	Pump Holding Tank	\$2,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	6510	Buildings & Grounds	\$2,500	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	6520	Boats	\$2,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	6530	Trucks	\$1,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	6540	Sluice Gate Inspection	\$7,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	6541	Heavy Equipment Repairs	\$5,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	6542	Equipment Rentals	\$10,000	\$0

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	6560	Water Testing	\$12,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	6570	Lake Weed Treatment	\$50,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	6590	Contingency Fund	\$10,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	6620	Dam/Spillway Inspection	\$8,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	6630	Dam/Spillway Repairs	\$2,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	6661	Disposal Site Preparation	\$20,000	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	6680	Other (Debris Removal)	\$2,500	\$0
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	6681	Fireworks	\$10,500	\$0
0101 - GENERAL	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	6700	Computer Equipment	\$2,000	\$0
0101 - GENERAL	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	6720	Utility Vehicle	\$15,000	\$0
0101 - GENERAL	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	6740	Work Boat (Pontoon)	\$15,000	\$0
0101 - GENERAL	NO DEPARTMENT	CAPITAL OUTLAYS	Construction	6755	Wetland Planting	\$200,000	\$0
0101 - GENERAL	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Principal	6790	Debt Service-Bond Repayment	\$80,800	\$0
0101 - GENERAL	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
0101 - GENERAL Total						\$932,846	\$0
2393 - CUMULATIVE CONSERVANCY IMPROVEMENT	NO DEPARTMENT	CAPITAL OUTLAYS	Other Capital Outlays	2001	Park Capital Improvements	\$143,500	\$0
2393 - CUMULATIVE CONSERVANCY IMPROVEMENT	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
2393 - CUMULATIVE CONSERVANCY IMPROVEMENT Total						\$143,500	\$0
UNIT TOTAL						\$1,076,346	\$0

Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2025 County: Monroe Unit: 0055 - Lake Lemon Conservancy District

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2024	January 1 - December 31, 2025
0101 - GENERAL	R209	Other Licenses and Permits	\$41,334	\$140,000
0101 - GENERAL	R411	Park and Recreation Receipts	\$94,624	\$103,500
0101 - GENERAL	R423	Other Charges for Services, Sales, and Fees	\$26,471	\$92,000
0101 - GENERAL	R902	Earnings on Investments and Deposits	\$14,000	\$10,000
0101 - GENERAL	R904	Proceeds from Borrowing other than Tax Anticipation Warrants	\$0	\$0
0101 - GENERAL	R908	Donations, Gifts, and Bequests	\$10,807	\$2,000
0101 - GENERAL	R913	Other Receipts	\$0	\$500
GENERAL			\$187,236	\$348,000
2393 - CUMULATIVE CONSERVANCY IMPROVEMENT	R902	Earnings on Investments and Deposits	\$0	\$0
CUMULATIVE CONSERVANCY IMPROVEMENT			\$0	\$0
0055 - LAKE LEMON CONSERVANCY DISTRICT Total			\$187,236	\$348,000

Budget Estimate - Financial Statement-Proposed Tax Rate**Taxing Unit:** 0055 - LAKE LEMON CONSERVANCY DISTRICT**Fund Name:** 0101 - GENERAL**County:** 53 - Monroe County**Year:** 2025

July to December - 2024	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$1,745,057
2. Property Taxes To be Collected	\$370,933
3. Miscellaneous Revenue	\$187,236
4. Total Cash and Revenues	\$2,303,226
Expenses	
5. Necessary Expenditures	\$1,248,672
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$1,248,672
9. Estimated December 31st 2024 Cash Balance (Line 4 - 8)	\$1,054,554

Budget Year - 2025		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$850,000	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$348,000	\$348,000
14. Budget Year Total Revenues	\$1,198,000	\$348,000
Expenses	Advertised Amount	Adopted Amount
15. 2025 Budget Estimate	\$932,846	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2025 Expenses	\$932,846	\$0
18. Operating Balance - Estimated December 31st 2025 Cash Balance (Line 9 + 14 - 17)	\$1,319,708	\$1,402,554

	Advertised Amount	Adopted Amount
Net Assessed Value	\$190,304,100	\$190,304,100
Property Tax Rate	0.4467	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0055 - LAKE LEMON CONSERVANCY DISTRICT
Fund Name: 2393 - CUMULATIVE CONSERVANCY IMPROVEMENT
County: 53 - Monroe County
Year: 2025

July to December - 2024	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$103,450
2. Property Taxes To be Collected	\$27,359
3. Miscellaneous Revenue	\$0
4. Total Cash and Revenues	\$130,809
Expenses	
5. Necessary Expenditures	\$50,000
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$50,000
9. Estimated December 31st 2024 Cash Balance (Line 4 - 8)	\$80,809

Budget Year - 2025		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$62,800	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$0	\$0
14. Budget Year Total Revenues	\$62,800	\$0
Expenses	Advertised Amount	Adopted Amount
15. 2025 Budget Estimate	\$143,500	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2025 Expenses	\$143,500	\$0
18. Operating Balance - Estimated December 31st 2025 Cash Balance (Line 9 + 14 - 17)	\$109	\$80,809

	Advertised Amount	Adopted Amount
Net Assessed Value	\$190,304,100	\$190,304,100
Property Tax Rate	0.0330	0.0000