

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 **2026** 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 25, 2025
Public Hearing Time	6:00 PM
Public Hearing Location	600 E Miller Dr, Bloomington, IN 47401

Adoption Meeting Date	Thursday, October 23, 2025
Adoption Meeting Time	6:00 PM
Adoption Meeting Location	600 E Miller Dr, Bloomington, IN 47401

Estimated Civil Max Levy	\$0
Est. Fire Max Levy	\$0
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	\$792,643	\$850,000	\$0	\$849,984	0.00%
2393-CUMULATIVE CONSERVANCY IMPROVEMENT	\$150,000	\$74,225	\$0	\$74,225	0.00%
Totals	\$942,643	\$924,225	\$0	\$924,209	

Cumulative Conservancy Improvement Fund Budget - Fund Code 2393

Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Actual Tax Revenue			Total Tax Revenue	
2021	\$45,000.00	Spring	Monroe County	\$21,528.74	\$47,349.38	
			Brown County	\$7,062.94		
		Fall	Monroe County	\$13,917.02		\$4,840.68
			Brown County	\$4,840.68		
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Actual Tax Revenue			Total Tax Revenue	
2022	\$49,000.00	Spring	Monroe County	\$20,836.11	\$45,680.37	
			Brown County	\$7,078.09		
		Fall	Monroe County	\$13,061.23		\$4,704.94
			Brown County	\$4,704.94		
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Actual Tax Revenue			Total Tax Revenue	
2023	\$57,619.00	Spring	Monroe County	\$24,493.13	\$57,615.27	
			Brown County	\$8,990.93		
		Fall	Monroe County	\$17,584.87		\$6,546.34
			Brown County	\$6,546.34		
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Actual Tax Revenue			Total Tax Revenue	
2024	\$62,800.00	Spring	Monroe County	\$26,864.92	\$61,589.42	
			Brown County	\$8,575.53		
		Fall	Monroe County	\$19,654.48		\$6,496.49
			Brown County	\$6,496.49		
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Actual Tax Revenue			Total Tax Revenue	
2025	\$65,000.00	Spring	Monroe County	\$31,035.51		
			Brown County	\$11,833.67		
		Fall	Monroe County			
			Brown County			
2026	\$74,225.00	Spring	Monroe County			
			Brown County			
		Fall	Monroe County			
			Brown County			

Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense			
		Account #	Description	2021 Actual	
2021	\$45,000.00	2001	Park Capital Improvements	\$35,524.00	
		2002	Park Recreation Improvements	\$9,000.00	
		2003	Non-Park Capital Improvements	\$0.00	
		2004	Lake Health Improvements	\$0.00	
				\$0.00	
			TOTAL	\$44,524.00	
			End of year Balance		
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense			
		Account #	Description	2022 Actual	
2022	\$49,000.00	2001	Park Capital Improvements	\$23,261.99	
		2002	Park Recreation Improvements	\$0.00	
		2003	Non-Park Capital Improvements	\$0.00	
		2004	Lake Health Improvements	\$0.00	
				\$0.00	
			TOTAL	\$23,261.99	
			End of year Balance		
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense			
		Account #	Description	2023 Actual	
2023	\$57,619.00	2001	Park Capital Improvements	\$7,129.00	
		2002	Park Recreation Improvements	\$0.00	
		2003	Non-Park Capital Improvements	\$0.00	
		2004	Lake Health Improvements	\$0.00	
				\$0.00	
			TOTAL	\$7,129.00	
			Current Balance		
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense			
		Account #	Description	2024 Budget	
2024	\$57,000.00+	2001	Park Capital Improvements	\$0.00	
		2002	Park Recreation Improvements	\$0.00	
		2003	Non-Park Capital Improvements	\$0.00	
		2004	Lake Health Improvements	\$0.00	
				\$0.00	
			TOTAL	\$0.00	
			Current Balance		\$167,387.02
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense			
		Account #	Description	2025 Budget	
2025	\$65,000.00	2001	Park Capital Improvements	\$143,500.00	
		2002	Park Recreation Improvements	\$0.00	
		2003	Non-Park Capital Improvements	\$0.00	
		2004	Lake Health Improvements	\$0.00	
				\$0.00	
			TOTAL	\$143,500.00	210,256.00
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense			
		Account #	Description	2025 Budget	
2026	\$70,000.00	2001	Park Capital Improvements	\$150,000.00	
		2002	Park Recreation Improvements	\$0.00	
		2003	Non-Park Capital Improvements	\$0.00	
		2004	Lake Health Improvements	\$0.00	
				\$0.00	
			TOTAL	\$150,000.00	

2026- General Fund Budget**2026- General Fund Budget**

2026- General Fund Budget Revenues

Account #	Description	2026 Proposed	2025 Budget	2024 Budget	2024 Actual
4000	Watercraft Permits	140000	140,000.00	140,000.00	141,929.00
4010	Launch Fees	28000	28,000.00	28,000.00	26,351.09
4015	Ballast Fee	6000	6,000.00	5,000.00	5,526.00
4020	Marina & Club Fees	15500	15,500.00	15,000.00	15,315.00
4030	Sublease Fees	42,500.00	42,500.00	42,000.00	39,661.97
4040	Special Benefits Tax (SBT) - BC	106,250.00	106,250.00	106,250.00	102,555.18
4045	SBT Hydraulic Assessment-BC	106,250.00	106,250.00	106,250.00	102,555.17
4050	Special benefits Tax (SBT)- MC	318,750.00	318,750.00	318,750.00	317,089.01
4055	SBT Hydraulic Assessment-MC	318,750.00	318,750.00	318,750.00	317,089.01
4060	Interest	16000	10,000.00	250.00	29,317.83
4070	Grants & Donations	0	2,000.00	12,000.00	1,388.10
4071	Community Foundation	0			
4080	Fish Tournaments	1750	1,500.00	1,500.00	2,300.00
4090	Park/Lake Reservations	4000	4,000.00	4,000.00	6,666.93
4095	Special Events	25000	25,000.00	90,000.00	41,179.47
4100	Park Admission Fees Daily	70000	65,000.00	72,000.00	75,471.00
4105	Park Admission Fees Annual	8000	8,000.00	9,000.00	7,520.00
4120	Other		500.00	0.00	33,200.00
	TOTAL	1,206,750.00	1,198,000.00	1,268,750.00	1,265,114.76

2026- General Fund Budget - Wages

Account #		2026 Proposed	2025 Budget	2024 Budget	2024 Actual
Salaries & Benefits					
6000	District Manager	\$87,400.00	\$83,200.00	80,000.00	80,000.00
6001	Park Operations Supervisor	\$63,860.00	\$62,000.00	60,000.00	55,392.71
6010	FICA (7.65%--all staff)	\$16,550.00	\$17,000.00	15,600.00	13,053.13
6020	SUTA (1.236% to 9.5K--all staff)	\$350.00	\$800.00	800.00	259.81
6030	PERF (14.2% All +3% Manager)	\$24,057.00	\$23,200.00	19,880.00	23,652.80
6040	Health Insurance	\$20,000.00	\$18,000.00	18,000.00	18,285.00
6050	Life Insurance	\$400.00	\$400.00	400.00	0.00
	TOTAL	\$212,617.00	\$204,600.00	194,680.00	190,643.45
Hourly & Seasonal					
6070	Gate / Park Attendants (2174 hrs @ \$13.50)	\$29,346.00	\$29,346.00	\$28,262.00	\$20,848.55
6080	Office Administrator (1200 hrs @ \$20.80)	\$24,960.00	\$24,960.00	\$24,000.00	\$18,285.00
6100	Parks & Watercraft Seasonal Worker (552 hrs @ \$20.00/hr) Thurs-Sun 8 hour days	\$11,040.00	\$11,040.00	\$3,000.00	\$3,131.25
6112	Equipment Operator (Other) (160 hrs @ \$33.00/hr)	\$0.00	\$0.00	\$5,280.00	\$0.00
6114	Push Boat Operator (Other) (160 hrs @ \$19.00/hr)	\$0.00	\$0.00	\$3,040.00	\$0.00
	TOTAL	\$65,346.00	\$65,346.00	63,582.00	42,264.80
	GRAND TOTAL WAGES	\$277,963.00	\$269,946.00	258,262.00	232,908.25

2026- General Fund Budget Supplies

Account #	Description	2026 Proposed	2025 Budget	2024 Budget	2024 Actual
Office Supplies					
6025	Merchant Fees	1200	1,000.00	200.00	1,041.85
6120	Season & Launch Permits	2,250.00	2,250.00	2,250.00	2,003.99
6130	Daily Permits	300.00	300.00	300.00	166.00
6140	Receipt/Ticket Books	430.00	0.00	430.00	0.00
6150	Checks	400.00	400.00	430.00	293.84
6160	Printer, Copier, Computer	600.00	600.00	600.00	241.98
6170	Miscellaneous/Other	500.00	500.00	500.00	588.87
6180	Postage	600.00	600.00	600.00	488.60
6190	General Business Supplies	1,200.00	1,200.00	1,200.00	1,072.62
	TOTAL	7,480.00	6,850.00	6,510.00	5,897.75
Operating Supplies					
6200	Regular Gas	8,000.00	8,000.00	6500	7789.46
6210	Diesel, Oil, Grease	1,500.00	1,500.00	3000	0
6220	Janitorial	2500	2,000.00	2000	2277.44
6230	Medical	500	500.00	0	0
	TOTAL	12,500.00	12,000.00	11,500.00	10,066.90
Repair & Maintenance Supplies					
6240	Building & Grounds	8000	7,500.00	6500	7528.14
6250	Boats, Trucks	1,500.00	1,500.00	1500	575.28
6251	Equipment Supplies	2,000.00	2,000.00	5000	3270.69
6252	Rip Rap/ Erosion Control	9,500.00	10,000.00	10000	0
	TOTAL	21,000.00	21,000.00	23,000.00	11,374.11
Other Supplies					
6260	Uniforms	600.00	600.00	600	779.4
6280	Radios	400.00	0.00	1500	149.85
6290	Signs/Nautical Markers	7,000.00	7,000.00	5500	8017
	TOTAL	8,000.00	7,600.00	7,600.00	8,946.25
	GRAND TOTAL SUPPLIES	48,980.00	47,450.00	48,610.00	36,285.01

2026- General Fund BudgetSERVICES & CHARGES

Account #	Description	2026 Proposed	2025 Budget	2024 Budget	2024 Actual	2023 Budget	2023 Actual
Professional Services							
6300	Accounting Services	6,600.00	6,500.00	6,000.00	6,850.00	6,000.00	4,500.00
6310	Grass Mowing	12,000.00	14,000.00	14,000.00	10,860.00	12,000.00	11,260.00
6315	Office Cleaning Service	2,500.00	2,500.00	0.00	0.00	0.00	0.00
6320	Attorney	6,000.00	6,000.00	6,000.00	2,347.00	6,000.00	600.00
6325	Fish Management Survey	0.00	0.00	0.00	0.00	0.00	0.00
6330	Consulting Services	10,000.00	10,000.00	30,000.00	11,053.04	30,000.00	26,605.00
6340	State Board Accounts Audit	0	12,000.00	0.00	0.00	1,500.00	0.00
6345	Professional Development	500.00	500.00	1,500.00	320.00	0.00	0.00
	TOTAL	37,600.00	51,500.00	57,500.00	31,430.04	55,500.00	42,965.00
Communication/Transportation							
6350	Other Professional/Secretarial Services	1,000.00	1,000.00	1,000.00	320.00	1,000.00	51.25
6370	Phone, Internet	5500	5,000.00	4,500.00	6,651.48	4,500.00	4,052.38
6380	Travel	0	0.00	0.00	0.00	0.00	0.00
6390	Hotel	800	600.00	600.00	188.16	500.00	467.04
6400	Meals	500	500.00	500.00	0.00	200.00	203.55
6410	Subscriptions/Memberships	2,400.00	2,400.00	2,100.00	1,586.92	2,100.00	2,118.32
	TOTAL	10,200.00	9,500.00	8,700.00	8,746.56	8,300.00	6,892.54
Printing/Advertising/Events							
6430	Ads(legal notices)	500	250.00	250.00	490.40	500.00	286.59
6440	Other Printing	1200	1,400.00	250.00	781.61	500.00	1,208.06
6441	Event support	20,000.00	20,000.00	20,000.00	12,155.80	1,500.00	4,527.77
	TOTAL	21,700.00	21,650.00	20,500.00	13,427.81	2,500.00	6,022.42
Insurance							
6450	Insurance	64000	60,000.00	58,000.00	61,698.95	54,000.00	55,224.15
	TOTAL	64,000.00	60,000.00	58,000.00	61,698.95	54,000.00	55,224.15
Utility Services							
6460	Electric	5500	7,000.00	6,000.00	3,522.00	6,500.00	6,711.13
6470	Water	2,600.00	2,000.00	1,800.00	2,989.91	1,500.00	2,341.60
6480	Trash	3,000.00	3,000.00	2,500.00	2,965.47	2,500.00	2,930.57
6490	Port-o-lets	3,500.00	3,500.00	3,000.00	2,671.00	2,750.00	3,782.75
6500	Pump Holding Tank	2,000.00	2,000.00	2,000.00	1,600.00	1,000.00	1,550.00
	TOTAL	16,600.00	17,500.00	15,300.00	13,748.38	14,250.00	17,316.05

2026 SERVICES & CHARGES (Continued)

Account #	Description	2026 Proposed	2025 Budget	2024 Budget	2024 Actual
Repair & Maintenance					
6510	Building & Grounds	10000	2,500.00	2,000.00	11,115.00
6520	Boats	2,000.00	2,000.00	2,000.00	0.00
6530	Trucks	1,000.00	1,000.00	1,000.00	0.00
6540	Sluice Gate Inspection	0	7,000.00	0.00	0.00
6541	Heavy Equipment Repairs	5,000.00	5,000.00	5,000.00	3,686.11
6542	Equipment Rental	5000	10,000.00	10,000.00	0.00
	TOTAL	23,000.00	27,500.00	20,000.00	14,801.11
Other Services & Charges					
6560	Water Testing	12,000.00	12,000.00	12,000.00	12,774.50
6570	Lake Weed Treatment	50,000.00	50,000.00	50,000.00	45,940.99
6590	Contingency Fund	10,000.00	10,000.00	10,000.00	0.00
6620	Dam/Spillway Inspection	0	8,000.00	0.00	0.00
6630	Dam/Spillway Repairs	40,000.00	2,000.00	1,000.00	184.20
6661	Disposal Site Preparation	20,000.00	20,000.00	20,000.00	25,865.55
	Barge Mobilization	0	0.00	0.00	0.00
6680	Other Servies and Charges (Debris Removal)	2,500.00	2,500.00	2,000.00	0.00
6681	Fireworks	11000	10,500.00	10,000.00	10,000.00
6682	Ramp Repairs	0	0.00	10,000.00	12,500.00
	TOTAL	145,500.00	115,000.00	115,000.00	107,265.24
	GRAND TOTAL SERVICES AND CHARGES	318,600.00	302,650.00	295,000.00	251,118.09

2026- General Fund Budget

2026 Capital,Debt and Summary

Account #	Description	2026 Proposed	2025 Budget	2024 budget	2024 Actual
6690	Office Equipment	\$1,000.00		\$0.00	\$0.00
6700	Computer Equipment	\$1,500.00	\$2,000.00	\$0.00	\$839.93
6701	Barge			\$0.00	\$0.00
6702	Push Boat / Motors			\$0.00	\$0.00
6703	Excavator & Buckets			\$0.00	\$0.00
6704	Off Road Truck			\$0.00	\$0.00
6705	Utility Truck			\$0.00	\$0.00
6706	Bulldozer			\$0.00	\$0.00
6710	Boat Dock (2)			\$0.00	\$0.00
6720	Utility Vehicle		\$15,000.00	\$0.00	\$0.00
6730	Patrol Boat			\$0.00	\$0.00
6740	Work Boat (Pontoon)		\$15,000.00	\$15,000.00	\$0.00
6750	Sediment Mitigation			\$1,000,000.00	\$1,031,552.00
6755	Wetland Planting	\$20,000.00	\$200,000.00	\$0.00	\$0.00
	TOTAL	\$22,500.00	\$232,000.00	\$1,015,000.00	\$1,032,391.93

Other Capital Outlays

6730	Patrol Boat/Trailer			\$0.00	\$0.00
6770	LLCD Pick-up Truck	\$45,000.00		\$0.00	\$0.00
6780	Park improvement			\$0.00	\$0.00
	TOTAL	\$45,000.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL CAPITAL EXPENDITURES		\$67,500.00	\$232,000.00	\$1,015,000.00	\$1,032,391.93

6790	Bond Repayment- Sediment Mangamer	\$79,600.00	\$80,800.00	\$82,000.00	\$82,000.00
	GRAND TOTAL DEBT EXPENDITURES	\$79,600.00	\$80,800.00	\$82,000.00	\$82,000.00

TOTAL EXPENDITURES GENERAL BUDGET	\$792,643.00	\$932,846.00	\$1,698,872.00	\$1,634,703.28
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Excess Expenditures over Revenue

General Fund

Revenues	\$1,206,750.00	\$1,198,000.00	\$1,268,750.00	\$1,265,114.76
Expenses	\$792,643.00	\$932,846.00	\$1,698,872.00	\$1,634,703.28
Net	\$414,107.00	\$265,154.00	-\$430,122.00	-\$369,588.52

**Lake Lemon Conservancy District
2026 proposed Fees and Charges**

Annual Boat Permits	2026 ** Resident	2025 ** Resident	2024 ** Resident	2026 Non Resident	2025 Non Resident	2024 Non Resident
All boats with motors 10 HP & larger (2.2% increase from 2025)	\$91.00	\$88.00	\$85.00	\$138.00	\$135.00	\$130.00
All boats with motors less than 10 HP, including row boats & sail boats (3.2% increase from 2025)	\$62.00	\$60.00	\$57.00	\$98.00	\$95.00	\$90.00
Personal Watercraft (2.7% increase from 2025)	\$180.00	\$175.00	\$170.00	\$226.00	\$220.00	\$210.00
Commercial Guide Boat Fee (0.0% increase from 2025)	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Daily Boat Permits	2026		2025		2024	
All boats with motors 10 HP and larger (6.25% increase from 2025)	\$16.00		\$15.00		\$15.00	
All boats with motos less than 10 HP, including row boats & sail boats (8.3% increase from 2025)	\$12.00		\$11.00		\$11.00	
Personal Watercraft (3.8% increase from 2025)	\$26.00		\$25.00		\$24.00	
Boat Launch (ramp) Fees – Riddle Point Park	2026		2025		2024	
Daily (12.5% increase from 2025)	\$8.00		\$7.00		\$7.00	
Annual (4.8% increase from 2025)	\$42.00		\$40.00		\$40.00	
Ballast Boat Env. Fee	2026		2025		2024	
Ballast Boat Daily (33.3% increase from 2025)	\$30.00		\$20.00		\$18.00	
Ballast Boat Annual (25% increase from 2025)	\$300.00		\$225.00		\$200.00	

*Canoes, paddleboats, and kayaks are excluded from Boat Permit Fees but are required to pay launch fees if ramp is used. Education discount – 50%

**Resident is defined as:

1. Private property owners (Freeholders) within the Conservancy District boundaries.
2. City of Bloomington Utilities (CBU) water company customers, if a copy of CBU water bill is provided at time of annual boat permit purchase.
3. Commercial, not for profit, and educational marina's wet and dry slip renters and members.

Fishing Tournaments	2026	2025	2024
Application Fee Per Tournament (0.0% increase from 2025)	\$110.00	\$110.00	\$100.00

***Sailing regatta special event daily boat permit – 50% discount.

Sub-Lease Fees	2026	2025	2024
Sublease Agreement Fee (Discount of \$40 if paid by March 1st) (3.4% increase from 2025)	\$290.00	\$280.00	\$270.00
Commercial Sublease Agreement Fee (2.7% increase from 2025)	\$745.00	\$725.00	\$700.00

Commercial Marina Fees	2026	2025	2024
Annual Fee (3.3% increase from 2025)	1,500.00	\$1,450.00	\$1,400.00
Occupied Wet Boat Slips (4.2% increase from 2025)	\$120.00/slip	\$115.00/slip	\$110.00/slip
Occupied PWC Slips (3.3% increase from 2025)	\$60.00	\$58.00/slip	\$55.00/slip
Not for Profit/Educational Yacht & Sailing Club Fees (0.0% increase from 2025)	2026	2025	2024
Annual Fee (3.3% increase from 2025)	\$750.00	\$725.00	\$700.00
Occupied Wet Boat Slips (3.3% increase from 2025)	\$60.00/slip	\$58.00/slip	\$55.00/slip

Riddle Point Park & Special Event Fees	2026	2025	2024
On Lake Special Event (5.6% increase from 2025)	\$1,800.00/day/event	\$1,700.00/day/events	\$1,620.00day/event
Special Event Fee (0.0% increase from 2025)	\$500.00	\$500.00	\$500.00
Shelter Fee (+\$100.00 refundable damage deposit)	\$200.00/day	\$200.00/day	\$190.00/day
Winter Boat Storage Fee (0.0% increase from 2025)	\$250.00	\$250.00	\$250.00

Park Vendor Fee (i.e. food trucks)	\$50.00/day	\$50.00/day	
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Riddle Point Park Entrance Fees	2026 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)	2025 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)	2024 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)
Daily Admission Fee (8.3% increase from 2025)	\$12.00/motorized vehicle	\$11.00/motorized vehicle	\$11.00/motorized vehicle
Seasonal Park Admission Fee (0% increase from 2025)	\$85.00/motorized vehicle	\$85.00/motorized vehicle	\$80.00/motorized vehicle

Administrative Fees	2026	2025	2024
Public Record Copy Charge (0.0% increase from 2025)	\$0.10/page	\$0.10/page	\$0.10/page