

**Proposed Lucerne Budget FY26  
For August 12, 2025 Annual Meeting**

	2023 <i>Actual</i>	2024 <i>Actual</i>	2025 <i>Budget</i>	2025 <i>Actual</i>	2026 <i>Initial</i>	<i>Init Req vs 2025 Bud Change \$</i>	<i>Init Req vs 2025 Bud Change %</i>
<b>ADMINISTRATION</b>							
<i>PAYROLL EXPENSE</i>							
FICA/UNEMPLOYMENT	3,322.06	4,695.79	5,500.00	4,834.07	5,500.00	0.00	0.0%
WORKERS COMP	672.00	1,386.00	1,500.00	1,053.00	1,500.00	0.00	0.0%
BENEFITS	0.00	0.00	0.00	0.00	3,000.00	3,000.00	
<i>SUPPLIES &amp; UTILITIES</i>							
OFFICE PHONE	657.81	732.10	750.00	1,053.36	1,100.00	350.00	46.7%
RENT	4,800.00	4,366.67	4,800.00	4,800.00	4,800.00	0.00	0.0%
SUPPLIES & PRINTING	2,469.04	3,283.14	4,000.00	3,134.93	4,000.00	0.00	0.0%
EQUIPMENT	0.00	747.00	500.00	0.00	500.00	0.00	0.0%
<i>INSURANCE</i>							
LIABILITY INSURANCE	4,205.00	4,299.00	4,500.00	4,202.00	4,500.00	0.00	0.0%
VOLUNTEER INSURANCE	18.00	0.00	50.00	54.00	55.00	5.00	10.0%
<i>OTHER EXPENSES</i>							
LEGAL	2,218.75	5,037.99	15,000.00	5,318.85	15,000.00	0.00	0.0%
AUDITOR	4,606.25	3,500.50	5,000.00	7,262.25	8,000.00	3,000.00	60.0%
COMPUTER CONTRACT	3,200.03	3,933.36	4,000.00	3,500.03	4,000.00	0.00	0.0%
LIEN COSTS	0.00	114.00	5,000.00	344.00	5,000.00	0.00	0.0%
DUES	625.00	675.00	725.00	710.00	725.00	0.00	0.0%
MISCELLANEOUS	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
PLANNING BOARD BUDGET	15.89	0.00	200.00	0.00	200.00	0.00	0.0%
BOARD OF APPEALS BUDGET	0.00	0.00	200.00	0.00	200.00	0.00	0.0%
<b>TOTAL ADMINISTRATION BUDGET</b>	<b>26,809.83</b>	<b>32,770.55</b>	<b>52,725.00</b>	<b>36,266.49</b>	<b>59,080.00</b>	<b>6,355.00</b>	<b>12.1%</b>
<b>COMPENSATION</b>							
OVERSEER STIPENDS (3)	4,770.00	4,770.00	5,010.00	5,010.00	5,160.00	150.00	3.0%
ROAD COMMISSIONER STIPENDS	1,650.00	1,650.00	1,800.00	1,800.00	1,855.00	55.00	3.1%
ADMINISTRATIVE STIPENDS (3)	17,045.23	17,485.00	19,570.00	18,009.16	20,150.00	580.00	3.0%
CODE ENFORCEMENT SALARY	19,960.64	37,479.18	38,000.00	37,440.00	39,140.00	1,140.00	3.0%
<b>TOTAL COMPENSATION</b>	<b>43,425.87</b>	<b>61,384.18</b>	<b>64,380.00</b>	<b>62,259.16</b>	<b>66,305.00</b>	<b>1,925.00</b>	<b>3.0%</b>
<b>INTERGOVERNMENTAL EXPENSES</b>							
COUNTY TAX	62,254.13	65,844.70	76,853.00	76,852.94	92,230.00	15,377.00	20.0%
EDUCATION SHARE	1,228,339.09	1,316,607.61	1,410,756.00	1,410,756.24	1,482,152.00	71,396.00	5.1%
MUNICIPAL SHARE	322,621.55	251,834.42	322,644.00	322,733.76	425,496.00	102,852.00	31.9%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,613,214.77</b>	<b>1,634,286.73</b>	<b>1,810,253.00</b>	<b>1,810,342.94</b>	<b>1,999,878.00</b>	<b>189,625.00</b>	<b>10.5%</b>

**SOLID WASTE MANAGEMENT**

TRASH DISPOSAL	22,703.94	25,996.89	33,000.00	26,761.54	33,000.00	0.00	0.0%
TRASH COLLECTION	49,500.00	56,700.00	59,580.00	59,491.35	61,425.00	1,845.00	3.1%
HAZARDOUS/UNIVERSAL WASTE	206.88	554.56	700.00	116.44	700.00	0.00	0.0%
BULKY WASTE DISPOSAL	10,204.70	12,806.90	15,000.00	13,980.30	15,000.00	0.00	0.0%
<b>TOTAL SOLID WASTE MANAGEMENT</b>	<b>82,615.52</b>	<b>96,058.35</b>	<b>108,280.00</b>	<b>100,349.63</b>	<b>110,125.00</b>	<b>1,845.00</b>	<b>1.7%</b>

**INFRASTRUCTURE**

STREET LIGHTS	907.11	976.30	1,250.00	964.72	1,250.00	0.00	0.0%
ROAD MAINTENANCE	129,895.35	148,119.32	100,000.00	85,078.57	100,000.00	0.00	0.0%
SWEEPING	0.00	0.00	10,000.00	8,500.00	10,000.00	0.00	0.0%
BRUSHING & DITCHING	0.00	0.00	10,000.00	932.74	10,000.00	0.00	0.0%
SALT/SAND	15,430.25	11,362.69	25,000.00	20,953.08	25,000.00	0.00	0.0%
WINTER ROAD MAINTENANCE	128,700.00	128,700.00	141,570.00	141,570.00	148,650.00	7,080.00	5.0%
	274,932.71	289,158.31	287,820.00	257,999.11	294,900.00	7,080.00	0.05
PAVING & CULVERTS	0.00	0.00	0.00	0.00	50,000.00	50,000.00	
DAM MAINTENANCE	12,689.03	8,120.40	5,000.00	5,909.00	60,000.00	55,000.00	1100.0%
<b>TOTAL INFRASTRUCTURE</b>	<b>287,621.74</b>	<b>297,278.71</b>	<b>292,820.00</b>	<b>263,908.11</b>	<b>404,900.00</b>	<b>112,080.00</b>	<b>11.05</b>

**DEBT REPAYMENT**

ROAD BOND PAYMENTS (2)	160,560.83	165,468.42	160,651.00	160,560.83	160,562.00	(89.00)	-0.1%
FIRE TRUCK PAYMENT	37,352.00	37,352.00	37,480.00	37,480.00	34,731.00	(2,749.00)	-7.3%
<b>TOTAL DEBT REPAYMENT</b>	<b>197,912.83</b>	<b>202,820.42</b>	<b>198,131.00</b>	<b>198,040.83</b>	<b>195,293.00</b>	<b>(2,838.00)</b>	<b>-1.4%</b>

**FIRE DEPARTMENT INSURANCE**

<b>1,567.00</b>	<b>0.00</b>	<b>2,250.00</b>	<b>2,251.00</b>	<b>2,250.00</b>	<b>0.00</b>	<b>0.0%</b>
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**CONTINGENCY & RESERVE CONTRIBUTIONS**

CONTINGENCY FUND	0.00	0.00	30,000.00	0.00	30,000.00	0.00	0.0%
ROAD RESERVE	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
DAM RESERVE	0.00	0.00	10,000.00	5,000.00	5,000.00	(5,000.00)	-50.0%
FIRE DEPARTMENT RESERVE	20,000.00	30,000.00	30,000.00	10,000.00	10,000.00	(20,000.00)	-66.7%
<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>30,000.00</b>	<b>40,000.00</b>	<b>80,000.00</b>	<b>25,000.00</b>	<b>55,000.00</b>	<b>(25,000.00)</b>	<b>-31.3%</b>

**EXPENSE TOTALS**

<b>2,281,600.56</b>	<b>2,364,598.94</b>	<b>2,606,589.00</b>	<b>2,496,167.16</b>	<b>2,890,581.00</b>	<b>283,992.00</b>	<b>10.9%</b>
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## PROPOSED REVENUES

	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2025</i>	<i>2026</i>	<i>Init Req vs</i>	<i>Init Req vs</i>
	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Initial</i>	<i>2025 Bud</i>	<i>2025 Bud</i>
						<i>Change \$</i>	<i>Change %</i>
AUTO EXCISE	163,771.73	152,859.40	161,900.00	161,799.65	165,000.00	3,100.00	1.9%
BOAT EXCISE	3,827.90	2,607.80	3,000.00	2,213.60	3,000.00	0.00	0.0%
INTEREST ON TAXES & LIENS	5,525.28	5,285.60	5,000.00	11,469.20	11,500.00	6,500.00	130.0%
INTEREST	10,037.93	13,924.75	10,000.00	13,573.38	12,000.00	2,000.00	20.0%
BUILDING PERMITS	6,427.50	1,910.52	4,000.00	2,725.60	4,000.00	0.00	0.0%
TREE GROWTH	10,727.14	0.00	13,000.00	13,316.91	13,000.00	0.00	0.0%
HOMESTEAD EXEMPTION	32,802.99	23,828.56	44,600.00	43,190.20	44,600.00	0.00	0.0%
VETERANS EXEMPTION	633.44	0.00	550.00	536.18	550.00	0.00	0.0%
FIRE DEPARTMENT REIMBURSEMENT	0.00	1,011.50	2,250.00	2,251.00	2,250.00	0.00	0.0%
LAND SALES	0.00	0.00	0.00	34,638.80	0.00	0.00	0.0%
MISCELLANEOUS REVENUE & REIMB	560.50	589.12	600.00	40,033.97	600.00	0.00	0.0%
<b>REVENUE TOTALS</b>	<b>234,314.41</b>	<b>202,017.25</b>	<b>244,900.00</b>	<b>325,748.49</b>	<b>256,500.00</b>	<b>11,600.00</b>	<b>4.7%</b>