

## LINCOLN FIRE DISTRICT

BUDGET LINE ITEM DESCRIPTION	BUDGET FISCAL 2021/2022 AS APPROVED	ACTUAL FISCAL 2021/2022 (AUDITED)	BUDGET FISCAL 2022/2023 AS APPROVED	ACTUAL FISCAL 2022/2023 UNAUDITED AS OF 9/27/23	BUDGET FISCAL 2023/2024 PROPOSED	FY 24 VS FY23 PROPOSED BUDGET \$ Increase (Decrease)
<b>REVENUES</b>						
CURRENT YEAR PROPERTY TAXES	\$ 2,646,861	\$ 2,407,843	\$ 2,590,000	\$ 2,302,808	\$ 2,709,196	\$ 119,196
STATE OF RI MV PHASE OUT	30,000	178,371	208,994	208,994	208,994	-
DELINQUENT TAX COLLECTION	70,495	635,170	70,840	176,634	71,000	160
FEDERAL HOUSING	17,000	14,306	14,300	14,821	14,800	500
INVESTMENT INCOME	1,000	1,000	3,763	19,897	10,000	6,237
INT. ON DELINQUENT TAXES	12,500	12,500	16,500	30,869	16,500	-
FIRE ALARM FEES	6,000	9,440	6,000	6,205	6,000	-
ACCIDENT FEE INCOME	-	-	5,000	11,215	5,000	-
DETAIL FEE INCOME	-	4,970	-	2,745	-	-
PLAN & REVIEW INCOME	-	6,808	-	10,375	-	-
SMOKE DETECTOR INCOME	-	4,890	-	3,180	-	-
GRANT AND DONATION INCOME	-	62,430	-	-	-	-
TAX SALE FEES	-	10,260	-	745	-	-
MISCELLANEOUS INCOME	4,253	3,975	4,000	3,032	-	(4,000)
PROCEEDS FROM DEBT ISSUANCE	-	1,100,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,788,109</b>	<b>4,451,963</b>	<b>2,919,397</b>	<b>2,791,520</b>	<b>3,041,490</b>	<b>122,093</b>
<b>EXPENDITURES</b>						
<b>A. PERSONNEL SERVICES</b>						
FULL TIME PERSONNEL	863,000	896,587	897,000	667,796	919,425	22,425
PART TIME PERSONNEL	448,000	443,919	474,000	376,530	489,304	15,304
OVER-TIME/VACATION	100,000	164,057	110,000	192,997	135,000	25,000
ADMINISTRATIVE ASSISTANT	20,000	22,391	12,051	8,740	15,000	2,949
DISTRICT CLERK	-	-	28,600	21,360	31,000	2,400
TREASURER SALARY	6,500	6,500	6,695	5,579	8,500	1,805
TAX COLLECTOR SALARY	15,000	14,997	15,000	12,113	15,500	500
CLOTHING ALLOWANCE	15,000	15,816	15,000	15,519	15,000	-
DISTRICT OFFICIALS	10,500	7,875	10,500	4,550	10,500	-
CALL FUND FIRE/TRAINING	15,000	8,552	5,000	-	5,000	-
DETAIL WAGES	-	-	-	2,640	-	-
HEALTH INSURANCE	330,000	330,000	330,000	227,198	366,400	38,400
PAYROLL TAXES (FICA)	114,215	120,329	120,000	100,425	125,000	5,000
TRAINING	15,000	22,363	15,000	12,424	15,000	-
PAYROLL FEES	8,000	8,483	8,000	7,160	8,500	500
HANCOCK PENSION	102,000	98,390	102,000	92,233	102,000	-
OTHER PENSION	14,668	14,667	15,019	8,242	10,000	(5,019)
PENSION (MERS)	77,000	75,413	87,394	57,124	87,500	106
<b>TOTAL PERSONAL SERVICES</b>	<b>2,153,893</b>	<b>2,250,359</b>	<b>2,251,259</b>	<b>1,812,630</b>	<b>2,360,629</b>	<b>109,370</b>
<b>B. SERVICES &amp; UTILITIES</b>						
POSTAGE & PRINTING	10,000	5,605	10,000	3,170	10,000	-
COMPUTERS & SOFTWARE	20,000	19,565	20,000	13,925	20,000	-
ASSOCIATION DUES	2,500	905	2,500	1,140	2,000	(500)
COX COMM./TELEPHONE/INTERNET	8,300	7,969	8,300	8,705	9,500	1,200
BUILDING HEAT (GAS)	14,000	13,352	16,100	14,313	16,000	(100)
BUILDING ELECTRIC	16,500	16,166	24,750	18,987	24,000	(750)
TAX OFFICE/DATA PROCESSING	13,000	7,964	13,000	7,204	13,000	-
DISTRICT MEETING	2,500	2,798	2,500	274	2,500	-
TAX SALE EXPENDITURES	-	8,333	-	-	-	-
CHARITABLE CONTRIBUTIONS	-	100	-	250	-	-
<b>TOTAL SERVICES &amp; UTILITIES</b>	<b>86,800</b>	<b>82,737</b>	<b>97,150</b>	<b>67,968</b>	<b>97,000</b>	<b>(150)</b>

## LINCOLN FIRE DISTRICT

	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	FY 24 VS FY23
	FISCAL 2021/2022	FISCAL 2021/2022	FISCAL 2022/2023	FISCAL 2022/2023	FISCAL 2023/2024	PROPOSED BUDGET
BUDGET LINE ITEM DESCRIPTION	AS APPROVED	(AUDITED)	AS APPROVED	UNAUDITED AS OF 9/27/23	PROPOSED	\$ Increase (Decrease)
<b>C. SUPPLIES &amp; MATERIALS</b>						
APPARATUS FUEL	32,000	40,979	38,000	32,860	40,000	2,000
PROVISIONS/FF EXPENSE	6,500	8,327	6,500	3,142	7,000	500
FIRE PREVENTION	3,500	472	3,500	824	3,500	-
NEW EQUIPMENT	20,000	20,994	20,000	7,004	20,000	-
MEDICAL SUPPLIES	-	-	5,000	4,910	6,000	1,000
OFFICE SUPPLIES & BANK FEES	6,500	6,006	6,500	3,739	6,000	(500)
SUPPLIES MAINTENANCE	4,000	1,412	4,000	3,861	4,500	500
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>72,500</b>	<b>78,190</b>	<b>83,500</b>	<b>56,360</b>	<b>87,000</b>	<b>3,500</b>
<b>D. MAINTENANCE</b>						
APPARATUS	70,000	74,417	75,000	62,115	75,000	-
FIRE ALARM/COMMUNICATIONS	7,800	9,680	7,800	2,848	7,800	-
STATION	23,100	24,175	23,100	13,747	23,100	-
EQUIPMENT	10,000	14,249	10,000	13,968	11,000	1,000
<b>TOTAL MAINTENANCE</b>	<b>110,900</b>	<b>122,521</b>	<b>115,900</b>	<b>92,678</b>	<b>116,900</b>	<b>1,000</b>
<b>E. INSURANCE</b>						
BUILDING AND VEHICLE - PORTFOLIO INSURANCE	56,338	56,290	59,717	38,024	69,300	9,583
ACCIDENT & HEALTH	69,544	68,006	73,716	70,159	73,000	(716)
WORKERS COMPENSATION	289	253	300	259	350	50
<b>TOTAL INSURANCE</b>	<b>126,171</b>	<b>124,549</b>	<b>133,733</b>	<b>108,442</b>	<b>142,650</b>	<b>8,917</b>
<b>F. CAPITAL OUTLAY</b>						
STATION, EQUIPMENT	24,000	17,442	24,000	7,122	24,000	-
GRANT EXPENDITURES	-	69,505	-	70,549	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>24,000</b>	<b>86,947</b>	<b>24,000</b>	<b>77,671</b>	<b>24,000</b>	<b>-</b>
<b>G. LEGAL/ACCOUNTING</b>						
LEGAL & ACCOUNTING	25,000	25,734	25,000	14,870	25,000	-
<b>TOTAL LEGAL/ACCOUNTING</b>	<b>25,000</b>	<b>25,734</b>	<b>25,000</b>	<b>14,870</b>	<b>25,000</b>	<b>-</b>
<b>H. NOTES, LEASES W/INTEREST</b>						
LADDER 2 LOAN	74,311	74,311	74,311	74,311	74,311	-
BUILDING LOAN, (NAVIGANT)	79,544	59,000	79,544	79,544	79,544	-
SQUAD 2 LOAN (REFURB)	23,000	22,496	23,000	22,496	22,456	(544)
DEBT ISSUANCE COSTS	-	9,484	-	-	-	-
USDA LOAN PAYOFF	-	1,086,213	-	-	-	-
USDA INTEREST ON PAYOFF	-	24,239	-	-	-	-
<b>TOTAL NOTES, LEASES W/INTEREST</b>	<b>176,855</b>	<b>1,275,703</b>	<b>176,855</b>	<b>176,311</b>	<b>176,311</b>	<b>(544)</b>
<b>I. CAPITAL RESERVE ACCOUNT</b>						
CAPITAL ACCOUNT	12,000	12,000	12,000	12,000	12,000	-
<b>TOTAL CAPITAL RESERVE ACCOUNT</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,788,109</b>	<b>4,058,740</b>	<b>2,919,397</b>	<b>2,418,930</b>	<b>3,041,490</b>	<b>122,093</b>
<b>NET INCOME (LOSS) BEFORE TRANSFERS</b>	-	393,223	-	372,590	-	-
<b>TRANSFERS TO OTHER FUNDS</b>						
ESTABLISHMENT OF OPEB TRUST FUND	-	(250,000)	-	-	-	-
ESTABLISHMENT OF COMPENSATED ABSENCES FUND	-	(100,000)	-	-	-	-
ESTABLISHMENT OF CAPITAL PROJECTS FUND	-	(1,687,915)	-	-	-	-
<b>NET INCOME (LOSS) AFTER TRANSFERS</b>	<b>\$ -</b>	<b>\$ (1,644,692)</b>	<b>\$ -</b>	<b>\$ 372,590</b>	<b>\$ -</b>	<b>\$ -</b>