

**LINCOLN FIRE DISTRICT**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>FY 26 VS FY25</b>	<b>FY 26 VS FY25</b>	
	<b>FISCAL 2023/2024</b>	<b>AUDITED</b>	<b>FISCAL 2024/2025</b>	<b>FISCAL 2024/2025</b>	<b>FISCAL 2025/2026</b>	<b>PROPOSED BUDGET</b>	<b>PROPOSED BUDGET</b>	
<b>BUDGET LINE ITEM DESCRIPTION</b>	<b>AS APPROVED</b>	<b>FISCAL 2023/2024</b>	<b>AS APPROVED</b>	<b>UNAUDITED AS OF 10/4/2025</b>	<b>BUDGET</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	
<b>REVENUES</b>								
CURRENT YEAR PROPERTY TAXES	\$ 2,709,196	\$ 2,790,105	\$ 2,828,521	\$ 2,692,739	\$ 3,036,180	\$ 207,659	7.3%	
STATE OF RI MV PHASE OUT	208,994	208,994	208,994	159,535	208,994	-	0.0%	
STATE OF RI TANGIBLE REIMBURSEMENT	-	-	29,000	30,093	30,093	1,093	3.8%	
DELINQUENT TAX COLLECTION	71,000	390,747	100,000	97,940	100,000	-	0.0%	
FEDERAL HOUSING	14,800	16,261	16,200	-	16,200	-	0.0%	
INVESTMENT INCOME	10,000	10,000	20,000	43,444	25,000	5,000	25.0%	
INT. ON DELINQUENT TAXES	16,500	32,119	20,000	40,520	25,000	5,000	25.0%	
FIRE ALARM FEES	6,000	10,100	5,000	10,100	5,000	-	0.0%	
ACCIDENT FEE INCOME	5,000	3,327	2,500	7,934	2,500	-	0.0%	
DETAIL FEE INCOME	-	2,565	-	1,665	-	-	-	
PLAN & REVIEW INCOME	-	49,667	-	109,405	-	-	-	
SMOKE DETECTOR INCOME	-	3,960	-	3,330	-	-	-	
GRANT AND DONATION INCOME	-	14,586	-	6,361	-	-	-	
TAX SALE FEES	-	1,843	-	3,953	-	-	-	
MISCELLANEOUS INCOME	-	11,178	2,000	-	-	(2,000)	-100.0%	
<b>TOTAL REVENUES</b>	<b>3,041,490</b>	<b>3,545,452</b>	<b>3,232,215</b>	<b>3,207,019</b>	<b>3,448,967</b>	<b>216,752</b>	<b>6.7%</b>	
<b>EXPENDITURES</b>								
<b>A. PERSONNEL SERVICES</b>								
FULL TIME PERSONNEL	919,425	886,344	977,200	820,875	1,079,100	101,900	10.4%	
PART TIME PERSONNEL	489,304	447,560	499,000	342,647	499,000	-	0.0%	
OVER-TIME/VACATION	135,000	217,233	200,000	188,265	226,000	26,000	13.0%	
ADMINISTRATIVE ASSISTANT	15,000	15,000	15,600	14,400	16,624	1,024	6.6%	
DISTRICT CLERK	31,000	29,801	32,240	29,140	34,357	2,117	6.6%	
TREASURER SALARY	8,500	8,500	8,840	8,103	10,000	1,160	13.1%	
TAX COLLECTOR SALARY	15,500	15,497	16,120	14,880	17,178	1,058	6.6%	
CLOTHING ALLOWANCE - FULL TIME	15,000	9,557	15,000	13,520	15,000	-	0.0%	
DISTRICT OFFICIALS	10,500	9,800	10,500	4,375	10,500	-	0.0%	
CLOTHING ALLOWANCE PART TIME	5,000	-	5,000	4,932	5,000	-	0.0%	
DETAIL WAGES	-	2,460	-	1,080	-	-	-	
HEALTH INSURANCE	368,400	368,400	352,000	267,659	359,073	7,073	2.0%	
PAYROLL TAXES (FICA)	125,000	124,872	136,132	106,286	144,758	8,626	6.3%	
TRAINING	15,000	12,491	15,000	16,869	15,000	-	0.0%	
PAYROLL FEES	8,500	8,830	9,000	9,233	9,500	500	5.6%	
HANCOCK PENSION	102,000	107,793	115,000	114,939	124,650	9,650	8.4%	
OTHER PENSION	10,000	8,013	8,300	7,011	8,700	400	4.8%	
PENSION (MERS)	87,500	67,126	84,963	69,490	96,200	11,237	13.2%	
<b>TOTAL PERSONAL SERVICES</b>	<b>2,360,629</b>	<b>2,339,277</b>	<b>2,499,895</b>	<b>2,033,704</b>	<b>2,670,640</b>	<b>170,745</b>	<b>6.8%</b>	
<b>B. SERVICES &amp; UTILITIES</b>								
POSTAGE & PRINTING	10,000	3,036	10,000	2,701	5,000	(5,000)	-50.0%	
COMPUTERS & SOFTWARE	20,000	12,423	20,000	18,143	25,000	5,000	25.0%	
ASSOCIATION DUES & SUBSCRIPTIONS	2,000	415	1,000	1,032	1,000	-	0.0%	
COX COMM./TELEPNE/INTERNET	9,500	8,448	9,500	9,738	10,000	500	5.3%	
BUILDING HEAT (GAS)	16,000	13,461	16,000	16,088	17,000	1,000	6.3%	
BUILDING ELECTRIC	24,000	24,609	24,000	20,261	23,000	(1,000)	-4.2%	
TAX OFFICE/DATA PROCESSING	13,000	9,280	13,000	11,822	13,000	-	0.0%	
DISTRICT MEETING	2,500	1,430	2,500	305	2,000	(500)	-20.0%	
TAX SALE EXPENDITURES	-	25,196	-	8,614	-	-	-	
WATER	-	-	1,000	625	1,000	-	0.0%	
SEWER	-	-	2,500	2,515	3,000	500	20.0%	
<b>TOTAL SERVICES &amp; UTILITIES</b>	<b>97,000</b>	<b>98,298</b>	<b>99,500</b>	<b>91,844</b>	<b>100,000</b>	<b>500</b>	<b>0.5%</b>	

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	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>FY 26 VS FY25</b>	<b>FY 26 VS FY25</b>
	<b>FISCAL 2023/2024</b>	<b>AUDITED</b>	<b>FISCAL 2024/2025</b>	<b>FISCAL 2024/2025</b>	<b>FISCAL 2025/2026</b>	<b>PROPOSED BUDGET</b>	<b>PROPOSED BUDGET</b>
<b>BUDGET LINE ITEM DESCRIPTION</b>	<b>AS APPROVED</b>	<b>FISCAL 2023/2024</b>	<b>AS APPROVED</b>	<b>UNAUDITED AS OF 10/4/2025</b>	<b>BUDGET</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>C. SUPPLIES &amp; MATERIALS</b>						-	
APPARATUS FUEL	40,000	34,217	38,000	31,740	38,000	-	0.0%
PROVISIONS/FF EXPENSE	7,000	6,937	7,000	5,909	7,000	-	0.0%
FIRE PREVENTION	3,500	4,721	3,500	1,812	3,500	-	0.0%
NEW EQUIPMENT	20,000	16,372	20,000	16,616	20,000	-	0.0%
MEDICAL SUPPLIES	6,000	4,707	6,000	6,692	7,500	1,500	25.0%
OFFICE SUPPLIES & BANK FEES	6,000	6,238	6,000	4,196	6,000	-	0.0%
SUPPLIES MAINTENANCE	4,500	4,785	5,000	4,916	6,000	1,000	20.0%
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>87,000</b>	<b>77,977</b>	<b>85,500</b>	<b>71,881</b>	<b>88,000</b>	<b>2,500</b>	<b>2.9%</b>
<b>D. MAINTENANCE</b>							
APPARATUS	75,000	151,827	102,000	98,839	125,000	23,000	22.5%
FIRE ALARM/COMMUNICATIONS	7,800	4,864	12,800	5,616	12,800	-	0.0%
STATION	23,100	23,141	23,100	23,045	23,100	-	0.0%
EQUIPMENT	11,000	15,136	15,000	12,699	18,000	3,000	20.0%
<b>TOTAL MAINTENANCE</b>	<b>116,900</b>	<b>194,968</b>	<b>152,900</b>	<b>140,199</b>	<b>178,900</b>	<b>26,000</b>	<b>17.0%</b>
<b>E. INSURANCE</b>							
BUILDING AND VEHICLE - PORTFOLIO INSURANCE	69,300	58,952	73,250	58,746	67,492	(5,758)	-7.9%
ACCIDENT/HEALTH/LIFE	73,000	65,136	76,250	75,837	82,008	5,758	7.6%
WORKERS COMPENSATION	350	285	600	22	600	-	0.0%
<b>TOTAL INSURANCE</b>	<b>142,650</b>	<b>124,373</b>	<b>150,100</b>	<b>134,605</b>	<b>150,100</b>	<b>-</b>	<b>0.0%</b>
<b>F. CAPTIAL OUTLAY</b>							
STATION, EQUIPMENT	24,000	16,823	24,000	16,987	24,000	-	0.0%
GRANT EXPENDITURES	-	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>24,000</b>	<b>16,823</b>	<b>24,000</b>	<b>16,987</b>	<b>24,000</b>	<b>-</b>	<b>0.0%</b>
<b>G. LEGAL/PROFESSIONAL</b>							
LEGAL & PROFESSIONAL	25,000	31,382	32,000	30,813	46,000	14,000	43.8%
<b>TOTAL LEGAL/PROFESSIONAL</b>	<b>25,000</b>	<b>31,382</b>	<b>32,000</b>	<b>30,813</b>	<b>46,000</b>	<b>14,000</b>	<b>43.8%</b>
<b>H. NOTES, LEASES W/INTEREST (SEE NOTE)</b>							
LADDER 2 LOAN	74,311	74,311	74,311	74,311	77,327	3,016	4.1%
BUILDING LOAN. (NAVIGANT)	79,544	79,544	79,544	79,544	79,544	-	0.0%
SQUAD 2 LOAN (REFURB)	22,456	22,456	22,465	22,456	22,456	(9)	0.0%
<b>TOTAL NOTES, LEASES W/INTEREST</b>	<b>176,311</b>	<b>176,311</b>	<b>176,320</b>	<b>176,311</b>	<b>179,327</b>	<b>3,007</b>	<b>1.7%</b>
<b>I. CAPITAL RESERVE ACCOUNT</b>							
CAPITAL ACCOUNT	12,000	372,398	12,000	12,000	12,000	-	0.0%
<b>TOTAL CAPITAL RESERVE ACCOUNT</b>	<b>12,000</b>	<b>372,398</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>3,041,490</b>	<b>3,431,807</b>	<b>3,232,215</b>	<b>2,708,344.00</b>	<b>3,448,967</b>	<b>216,752</b>	<b>6.7%</b>
<b>NET INCOME (LOSS)</b>	<b>\$ -</b>	<b>\$ 113,645</b>	<b>\$ -</b>	<b>\$ 498,675</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>NOTE: LADDER 2 FINAL PAYMENT 12/15/2026; BUILDING LOAN FINAL PAYMENT DUE 8/1/2041; SQUAD 2 FINAL PAYMENT DUE 4/22/2026</b>							