

LINCOLN FIRE DISTRICT							
FISCAL 2027 BUDGET PROPOSAL							
	BUDGET		BUDGET	ACTUAL	PROPOSED	FY 27 VS FY26	FY 27 VS FY26
	FISCAL 2024/2025	ACTUAL	FISCAL 2025/2026	FISCAL 2025/2026	FISCAL 2026/2027	PROPOSED BUDGET	PROPOSED BUDGET
BUDGET LINE ITEM DESCRIPTION	AS APPROVED	FISCAL 2024/2025	AS APPROVED	UNAUDITED AS OF 9/30/2026	BUDGET	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES							
CURRENT YEAR PROPERTY TAXES	\$ 2,828,521	\$ 2,699,238	\$ 3,036,180	\$ 2,879,090	\$ 3,339,092	\$ 302,912	10.0%
STATE OF RI MV PHASE OUT	208,994	212,918	208,994	216,695	219,928	10,934	5.2%
STATE OF RI TANGIBLE REIMBURSEMENT	29,000	30,093	30,093	30,093	30,093	-	0.0%
DELINQUENT TAX COLLECTION	100,000	109,224	100,000	332,271	100,000	-	0.0%
FEDERAL HOUSING	16,200	17,153	16,200	-	17,500	1,300	8.0%
INVESTMENT INCOME	20,000	47,075	25,000	45,578	31,000	6,000	24.0%
INT. ON DELINQUENT TAXES	20,000	40,520	25,000	100,396	36,000	11,000	44.0%
FIRE ALARM FEES	5,000	10,200	5,000	8,900	8,500	3,500	70.0%
ACCIDENT FEE INCOME	2,500	10,126	2,500	-	-	(2,500)	-100.0%
DETAIL FEE INCOME	-	1,665	-	2,102	-	-	-
PLAN & REVIEW INCOME	-	109,450	-	55,841	-	-	-
SMOKE DETECTOR INCOME	-	3,720	-	3,240	-	-	-
GRANT AND DONATION INCOME	-	7,973	-	77,371	-	-	-
TAX SALE FEES	-	3,953	-	-	-	-	-
MISCELLANEOUS INCOME	2,000	-	-	24,513	-	-	-
TOTAL REVENUES	3,232,215	3,303,308	3,448,967	3,776,090	3,782,113	333,146	9.7%
EXPENDITURES							
A. PERSONNEL SERVICES							
FULL TIME PERSONNEL	977,200	949,401	1,079,100	893,249	1,189,016	109,916	10.2%
PART TIME PERSONNEL	499,000	379,051	499,000	369,726	426,240	(72,760)	-14.6%
OVER-TIME/VACATION	200,000	199,959	226,000	328,036	250,000	24,000	10.6%
FIRE MARSHALL	-	-	-	13,492	36,681	36,681	-
ADMINISTRATIVE ASSISTANT	15,600	15,600	16,624	15,360	17,331	707	4.3%
DISTRICT CLERK	32,240	31,620	34,357	45,177	57,338	22,981	66.9%
TREASURER SALARY	8,840	8,840	10,000	9,167	10,425	425	4.3%
TAX COLLECTOR SALARY	16,120	16,120	17,178	15,859	17,908	730	4.2%
CLOTHING ALLOWANCE - FULL TIME	15,000	13,520	15,000	14,439	18,000	3,000	20.0%
DISTRICT OFFICIALS	10,500	9,100	10,500	5,250	10,500	-	0.0%
CLOTHING ALLOWANCE PART TIME	5,000	5,013	5,000	2,046	5,000	-	0.0%
DETAIL WAGES	-	1,240	-	1,460	-	-	-
HEALTH INSURANCE	352,000	352,000	359,073	351,631	440,140	81,067	22.6%
HEALTH SCREENINGS/ONBOARDING	-	-	-	-	5,000	5,000	-
PAYROLL TAXES (FICA)	136,132	121,940	144,758	126,988	155,143	10,385	7.2%
TRAINING	15,000	16,869	15,000	12,010	15,000	-	0.0%
PAYROLL FEES	9,000	10,214	9,500	10,747	12,000	2,500	26.3%
HANCOCK PENSION	115,000	114,939	124,650	124,627	109,100	(15,550)	-12.5%
OTHER PENSION	8,300	8,499	8,700	10,833	10,820	2,120	24.4%
PENSION (MERS)	84,963	76,265	96,200	108,051	205,000	108,800	113.1%
TOTAL PERSONAL SERVICES	2,499,895	2,330,190	2,670,640	2,458,148	2,990,642	320,002	12.0%
B. SERVICES & UTILITIES							
POSTAGE & PRINTING	10,000	2,732	5,000	4,422	5,000	-	0.0%
COMPUTERS & SOFTWARE	20,000	18,353	25,000	23,648	25,500	500	2.0%
ASSOCIATION DUES & SUBSCRIPTIONS	1,000	1,032	1,000	1,267	1,250	250	25.0%
COX COMM./TELEPNE/INTERNET	9,500	10,615	10,000	9,789	11,000	1,000	10.0%
BUILDING HEAT (GAS)	16,000	16,395	17,000	16,985	17,500	500	2.9%
BUILDING ELECTRIC	24,000	22,004	23,000	20,647	23,000	-	0.0%
TAX OFFICE/DATA PROCESSING	13,000	10,625	13,000	8,769	13,000	-	0.0%
DISTRICT MEETING	2,500	1,675	2,000	1,888	2,000	-	0.0%
TAX SALE EXPENDITURES	-	8,614	-	522	-	-	-
WATER	1,000	1,057	1,000	661	1,000	-	0.0%

LINCOLN FIRE DISTRICT FISCAL 2027 BUDGET PROPOSAL	
---	--

	BUDGET		BUDGET	ACTUAL	PROPOSED	FY 27 VS FY26	FY 27 VS FY26
	FISCAL 2024/2025	ACTUAL	FISCAL 2025/2026	FISCAL 2025/2026	FISCAL 2026/2027	PROPOSED BUDGET	PROPOSED BUDGET
BUDGET LINE ITEM DESCRIPTION	AS APPROVED	FISCAL 2024/2025	AS APPROVED	UNAUDITED AS OF 9/30/2026	BUDGET	\$ Increase (Decrease)	% Increase (Decrease)
SEWER	2,500	3,296	3,000	2,868	3,200	200	6.7%
TOTAL SERVICES & UTILITIES	99,500	96,398	100,000	91,466	102,450	2,450	2.5%
C. SUPPLIES & MATERIALS						-	
APPARATUS FUEL	38,000	35,950	38,000	40,632	43,000	5,000	13.2%
PROVISIONS/FF EXPENSE	7,000	7,605	7,000	7,347	2,000	(5,000)	-71.4%
FIRE PREVENTION	3,500	1,812	3,500	1,236	3,500	-	0.0%
NEW EQUIPMENT	20,000	18,322	20,000	9,588	20,000	-	0.0%
MEDICAL SUPPLIES	6,000	6,692	7,500	7,323	8,000	500	6.7%
OFFICE SUPPLIES & BANK FEES	6,000	6,301	6,000	3,141	6,000	-	0.0%
SUPPLIES MAINTENANCE	5,000	4,916	6,000	5,920	6,250	250	4.2%
TOTAL SUPPLIES & MATERIALS	85,500	81,598	88,000	75,187	88,750	750	0.9%
D. MAINTENANCE							
APPARATUS	102,000	107,692	125,000	162,521	150,000	25,000	20.0%
FIRE ALARM/COMMUNICATIONS	12,800	5,616	12,800	16,582	13,800	1,000	7.8%
STATION	23,100	23,045	23,100	21,102	23,500	400	1.7%
EQUIPMENT	15,000	13,691	18,000	24,339	23,000	5,000	27.8%
TOTAL MAINTENANCE	152,900	150,044	178,900	224,544	210,300	31,400	17.6%
E. INSURANCE						-	
BUILDING AND VEHICLE - PORTFOLIO INSURANCE	73,250	58,794	67,492		70,500	3,008	4.5%
ACCIDENT/HEALTH/LIFE	76,250	75,960	82,008		85,900	3,892	4.7%
WORKERS COMPENSATION	600	291	600		700	100	16.7%
TOTAL INSURANCE	150,100	135,045	150,100	77,142	157,100	7,000	4.7%
F. CAPTIAL OUTLAY						-	
STATION, EQUIPMENT	24,000	16,987	24,000	6,904	24,000	-	0.0%
GRANT EXPENDITURES	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	24,000	16,987	24,000	6,904	24,000	-	0.0%
G. LEGAL/PROFESSIONAL						-	
LEGAL & PROFESSIONAL	32,000	31,413	46,000	16,590	40,000	(6,000)	-13.0%
TOTAL LEGAL/PROFESSIONAL	32,000	31,413	46,000	16,590	40,000	(6,000)	-13.0%
H. NOTES, LEASES W/INTEREST (SEE NOTE)						-	
LADDER 2 LOAN	74,311	74,311	77,327	77,326	77,327	-	0.0%
BUILDING LOAN	79,544	79,544	79,544	79,544	79,544	-	0.0%
ENGINE 5 LOAN	-	-	-	-	-	-	-
SQUAD 2 LOAN	22,465	22,456	22,456	22,456	-	(22,456)	-100.0%
TOTAL NOTES, LEASES W/INTEREST	176,320	176,311	179,327	179,326	156,871	(22,456)	-12.5%
I. CAPITAL RESERVE ACCOUNT						-	
CAPITAL ACCOUNT	12,000	259,702	12,000	12,000	12,000	-	0.0%
TOTAL CAPITAL RESERVE ACCOUNT	12,000	259,702	12,000	12,000	12,000	-	0.0%
TOTAL EXPENDITURES	3,232,215	3,277,688	3,448,967	3,141,307	3,782,113	333,146	9.7%
NET INCOME (LOSS)	\$ -	\$ 25,620	\$ -	\$ 634,783	\$ 0	\$ 0	
NOTE: LADDER 2 FINAL PAYMENT 12/15/2026 BUILDING LOAN FINAL PAYMENT DUE 8/1/2041; SQUAD 2 FINAL PAYMENT MADE 4/22/2026 Tanker Loan, \$400,000, 5 year term first payment due 9/2027 - \$92,109 to be paid out of Capital Fund - See proposed resolution for Fiscal 2027.							