

**LINCOLN FIRE DISTRICT**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FY 25 VS FY24</b>	<b>FY 25 VS FY24</b>
	<b>FISCAL 2022/2023</b>	<b>AUDITED</b>	<b>FISCAL 2023/2024</b>	<b>FISCAL 2023/2024</b>	<b>FISCAL 2024/2025</b>	<b>PROPOSED BUDGET</b>	<b>PROPOSED BUDGET</b>
<b>BUDGET LINE ITEM DESCRIPTION</b>	<b>AS APPROVED</b>	<b>FISCAL 2022/2023</b>	<b>AS APPROVED</b>	<b>UNAUDITED AS OF 9/30/2024</b>	<b>PROPOSED</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>REVENUES</b>							
CURRENT YEAR PROPERTY TAXES	\$ 2,590,000	\$ 2,366,142	\$ 2,709,196	\$ 2,744,119	\$ 2,828,521	\$ 119,325	4.4%
STATE OF RI MV PHASE OUT	208,994	208,994	208,994	208,994	208,994	-	0.0%
STATE OF RI TANGIBLE REIMBURSEMENT	-	-	-	-	29,000	29,000	-
DELINQUENT TAX COLLECTION	70,840	186,571	71,000	372,248	100,000	29,000	40.8%
FEDERAL HOUSING	14,300	14,821	14,800	16,261	16,200	1,400	9.5%
INVESTMENT INCOME	3,763	3,763	10,000	32,607	20,000	10,000	100.0%
INT. ON DELINQUENT TAXES	16,500	16,500	16,500	118,313	20,000	3,500	21.2%
FIRE ALARM FEES	6,000	9,605	6,000	9,200	5,000	(1,000)	-16.7%
ACCIDENT FEE INCOME	5,000	5,000	5,000	1,716	2,500	(2,500)	-50.0%
DETAIL FEE INCOME	-	2,745	-	1,733	-	-	-
PLAN & REVIEW INCOME	-	29,071	-	49,248	-	-	-
SMOKE DETECTOR INCOME	-	3,840	-	3,450	-	-	-
GRANT AND DONATION INCOME	-	15,009	-	14,586	-	-	-
TAX SALE FEES	-	745	-	1,843	-	-	-
MISCELLANEOUS INCOME	4,000	3,033	-	6,180	2,000	2,000	-
<b>TOTAL REVENUES</b>	<b>2,919,397</b>	<b>2,865,839</b>	<b>3,041,490</b>	<b>3,580,498</b>	<b>3,232,215</b>	<b>190,725</b>	<b>6.3%</b>
<b>EXPENDITURES</b>							
<b>A. PERSONNEL SERVICES</b>							
FULL TIME PERSONNEL	897,000	815,030	919,425	788,029	977,200	57,775	6.3%
PART TIME PERSONNEL	474,000	465,960	489,304	392,710	499,000	9,696	2.0%
OVER-TIME/VACATION	110,000	256,287	135,000	188,808	200,000	65,000	48.1%
ADMINISTRATIVE ASSISTANT	12,051	10,891	15,000	13,269	15,600	600	4.0%
DISTRICK CLERK	28,600	26,728	31,000	26,225	32,240	1,240	4.0%
TREASURER SALARY	6,695	6,695	8,500	7,792	8,840	340	4.0%
TAX COLLECTOR SALARY	15,000	14,997	15,500	13,709	16,120	620	4.0%
CLOTHING ALLOWANCE - FULL TIME	15,000	15,519	15,000	9,434	15,000	-	0.0%
DISTRICT OFFICIALS	10,500	8,400	10,500	5,250	10,500	-	0.0%
CLOTHING ALLOWANCE PART TIME	5,000	-	5,000	-	5,000	-	0.0%
DETAIL WAGES	-	2,800	-	2,300	-	-	-
HEALTH INSURANCE	330,000	330,000	368,400	238,671	352,000	(16,400)	-4.5%
PAYROLL TAXES (FICA)	120,000	124,178	125,000	110,412	136,132	11,132	8.9%
TRAINING	15,000	18,566	15,000	8,356	15,000	-	0.0%
PAYROLL FEES	8,000	8,480	8,500	7,818	9,000	500	5.9%
HANCOCK PENSION	102,000	92,233	102,000	107,687	115,000	13,000	12.7%
OTHER PENSION	15,019	9,544	10,000	5,342	8,300	(1,700)	-17.0%
PENSION (MERS)	87,394	59,826	87,500	49,821	84,963	(2,537)	-2.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,251,259</b>	<b>2,266,134</b>	<b>2,360,629</b>	<b>1,975,633</b>	<b>2,499,895</b>	<b>139,266</b>	<b>5.9%</b>
<b>B. SERVICES &amp; UTILITIES</b>							
POSTAGE & PRINTING	10,000	3,236	10,000	2,195	10,000	-	0.0%
COMPUTERS & SOFTWARE	20,000	15,787	20,000	11,663	20,000	-	0.0%
ASSOCIATION DUES & SUBSCRIPTIONS	2,500	1,140	2,000	415	1,000	(1,000)	-50.0%
COX COMM./TELEPNE/INTERNET	8,300	9,557	9,500	7,850	9,500	-	0.0%
BUILDING HEAT (GAS)	16,100	15,401	16,000	13,018	16,000	-	0.0%
BUILDING ELECTRIC	24,750	22,859	24,000	22,889	24,000	-	0.0%
TAX OFFICE/DATA PROCESSING	13,000	7,204	13,000	10,251	13,000	-	0.0%
DISTRICT MEETING	2,500	1,940	2,500	676	2,500	-	0.0%
TAX SALE EXPENDITURES	-	-	-	957	-	-	-
WATER	-	652	-	721	1,000	1,000	-
SEWER	-	2,185	-	1,748	2,500	2,500	-
<b>TOTAL SERVICES &amp; UTILITIES</b>	<b>97,150</b>	<b>79,961</b>	<b>97,000</b>	<b>72,383</b>	<b>99,500</b>	<b>2,500</b>	<b>2.6%</b>

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	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>FY 25 VS FY24</b>	<b>FY 25 VS FY24</b>	
	<b>FISCAL 2022/2023</b>	<b>AUDITED</b>	<b>FISCAL 2023/2024</b>	<b>FISCAL 2023/2024</b>	<b>FISCAL 2024/2025</b>	<b>PROPOSED BUDGET</b>	<b>PROPOSED BUDGET</b>	
<b>BUDGET LINE ITEM DESCRIPTION</b>	<b>AS APPROVED</b>	<b>FISCAL 2022/2023</b>	<b>AS APPROVED</b>	<b>UNAUDITED AS OF 9/30/2024</b>	<b>PROPOSED</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	
<b>C. SUPPLIES &amp; MATERIALS</b>						-		
APPARATUS FUEL	38,000	36,612	40,000	31,334	38,000	(2,000)	-5.0%	
PROVISIONS/FF EXPENSE	6,500	3,956	7,000	6,848	7,000	-	0.0%	
FIRE PREVENTION	3,500	1,994	3,500	3,550	3,500	-	0.0%	
NEW EQUIPMENT	20,000	20,310	20,000	10,350	20,000	-	0.0%	
MEDICAL SUPPLIES	5,000	6,589	6,000	3,999	6,000	-	0.0%	
OFFICE SUPPLIES & BANK FEES	6,500	4,264	6,000	6,239	6,000	-	0.0%	
SUPPLIES MAINTENANCE	4,000	4,216	4,500	4,277	5,000	500	11.1%	
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>83,500</b>	<b>77,941</b>	<b>87,000</b>	<b>66,597</b>	<b>85,500</b>	<b>(1,500)</b>	<b>-1.7%</b>	
<b>D. MAINTENANCE</b>								
APPARATUS	75,000	78,738	75,000	141,199	102,000	27,000	36.0%	
FIRE ALARM/COMMUNICATIONS	7,800	3,270	7,800	4,763	12,800	5,000	64.1%	
STATION	23,100	22,849	23,100	18,375	23,100	-	0.0%	
EQUIPMENT	10,000	14,039	11,000	15,136	15,000	4,000	36.4%	
<b>TOTAL MAINTENANCE</b>	<b>115,900</b>	<b>118,896</b>	<b>116,900</b>	<b>179,473</b>	<b>152,900</b>	<b>36,000</b>	<b>30.8%</b>	
<b>E. INSURANCE</b>								
BUILDING AND VEHICLE - PORTFOLIO INSURANCE	59,717	64,947	69,300	71,597	73,250	3,950	5.7%	
ACCIDENT & HEALTH	73,716	57,799	73,000	67,541	76,250	3,250	4.5%	
WORKERS COMPENSATION	300	289	350	333	600	250	71.4%	
<b>TOTAL INSURANCE</b>	<b>133,733</b>	<b>123,035</b>	<b>142,650</b>	<b>139,471</b>	<b>150,100</b>	<b>7,450</b>	<b>5.2%</b>	
<b>F. CAPTIAL OUTLAY</b>								
STATION, EQUIPMENT	24,000	7,122	24,000	16,527	24,000	-	0.0%	
GRANT EXPENDITURES	-	-	-	5,528	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>24,000</b>	<b>7,122</b>	<b>24,000</b>	<b>22,055</b>	<b>24,000</b>	<b>-</b>	<b>0.0%</b>	
<b>G. LEGAL/ACCOUNTING</b>								
LEGAL & ACCOUNTING	25,000	28,283	25,000	25,482	32,000	7,000	28.0%	
<b>TOTAL LEGAL/ACCOUNTING</b>	<b>25,000</b>	<b>28,283</b>	<b>25,000</b>	<b>25,482</b>	<b>32,000</b>	<b>7,000</b>	<b>28.0%</b>	
<b>H. NOTES, LEASES W/INTEREST</b>								
LADDER 2 LOAN	74,311	74,311	74,311	74,311	74,311	-	0.0%	
BUILDING LOAN. (NAVIGANT)	79,544	79,544	79,544	79,544	79,544	-	0.0%	
SQUAD 2 LOAN (REFURB)	23,000	22,456	22,456	22,456	22,465	9	0.0%	
<b>TOTAL NOTES, LEASES W/INTEREST</b>	<b>176,855</b>	<b>176,311</b>	<b>176,311</b>	<b>176,311</b>	<b>176,320</b>	<b>9</b>	<b>0.0%</b>	
<b>I. CAPITAL RESERVE ACCOUNT</b>								
CAPITAL ACCOUNT	12,000	12,000	12,000	12,000	12,000	-	0.0%	
<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>0.0%</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,919,397</b>	<b>2,889,683</b>	<b>3,041,490</b>	<b>2,669,405</b>	<b>3,232,215</b>	<b>190,725</b>	<b>6.3%</b>	
<b>NET INCOME (LOSS)</b>	<b>\$ -</b>	<b>\$ (23,844)</b>	<b>\$ -</b>	<b>\$ 911,093</b>	<b>\$ -</b>	<b>\$ -</b>		