

St John's Fire District

FY2025 Annual Budget

Adopted By: St. John's Fire District Commission & Charleston County Council



The General Fund budget represents total operating expenditures, including the capital equipment and one-time requests, of **\$20,016,254** for FY2024-2025.

Proposed revenue estimates to fund this budget are as follows:

Property Taxes & Motor Vehicle-Current	\$ 19,309,845
Property Taxes-Delinquent	500,000
Merchant's Inventory tax	10,409
Homestead State Revenue	100,000
Motor Carrier	30,000
Miscellaneous	30,500
Sub-Total Revenue	<u>\$ 19,980,754</u>
Proceeds from Sale of Assets	35,500
Total Revenue	<u>\$20,016,254</u>

Our current operating millage rate is 26.8 mills. No millage increase has been submitted for FY25 and we continue to operate within Charleston County's millage cap guidelines. Based on a trend analysis of tax revenue and information from Charleston County, we are estimating the value of one mill at \$726,134 for FY24-25.

The FY23 annual audit dated June 30, 2023, had a fund balance of \$11,875,422, of which, **\$10,264,744 is unassigned**. The unassigned fund balance will allow the district future utilization in a manner to offset any property tax shortfalls, though growth has been consistent, and to make capital improvements.

To meet our projected cash flow expectations, the district may request an availability of funds in the form of a Tax Anticipation Note (TAN) in the amount of \$1,500,000, which is repaid prior to the end of FY25.

PERSONNEL SERVICES

FY24-25, the total Personnel Services budget is projected to increase by \$1,718,491 or an 11% increase from last year's budget. The total Personnel Services expenses for FY24-25 are \$17,015,015.

- Salaries are projected to increase by \$1,052,025 from last year with a 4% Cost of Living Adjustment (COLA) for all STJFD employees. The district is also requesting 1 additional FTE to add an Assistant Fire Chief and a request for a PTE to add a Benefits Assistant. Operations incentives are increasing to include EMT Basic, EMT Advanced, EMT Paramedic, and Marine Team incentives.
- Overtime is projected at 10% of the regular salaries for **suppression staff** or \$717,060 for FY24-25. Overtime will cover the cost of fringes such as vacation time, sick time, FMLA, worker's compensation, and forced schedules to ensure NFPA minimum staffing.
- Social Security and Medicare is budgeted at \$862,381, an increase of 11% from last year.
- Retirement costs are based on PEBA's expected rate increase for the employer portion of SCRS at 19.56% & PORS at 22.24%. The percentage is based on the gross annual salary and the estimated overtime for each employee. As a result, the retirement cost increased by \$330,288.
- Health Insurance remained unchanged at \$1,650,00 due to historical actuals.
- Worker's Compensation premiums increased by \$245,000 or 65% due to an increase in payroll as well as an increase in claims.
- Unemployment remained unchanged at \$5,000 for the fiscal year.
- Commissioner Expense remained unchanged at \$35,000. The meeting expense is based on the cost incurred in committee meetings and board meetings.
- Physicals will be budgeted at \$115,200 for annual physicals, post-injury & accident physicals, random employee testing and new hire physicals. This is a 4% increase from last fiscal year and is a direct result of increasing costs for physicals.

OPERATING EXPENSES

FY24-25, the Operating budget has increased by \$157,245 or 8%. The total operating expenses for FY24-25 will be \$2,064,239.

- Insurance expenses increased by 11% from last year. The cost increase is a result of inflation and property value increases, as well as additional planned apparatus. Insurance is budgeted at \$310,000.
- Utility Costs are estimated at \$216,494, which includes a 7% increase to account for annual utility rate increases.
- Radio Maintenance increased to \$61,500. This includes programming radios and the Charleston County User Radio maintenance contract.
- Fuel is estimated at \$197,500, which includes a 4% increase due to current economic trends. The budget line includes fuel for boat, fuel & gas for all stations, gas for off-site classes, hurricane emergencies, and miscellaneous fuel needs.
- Facilities Maintenance is estimated to be \$154,978 to account for rate increases for our current maintenance contracts for the buildings, service agreements, routine maintenance, and supply costs.
- Uniforms remain unchanged at \$90,000. The uniforms include the cost for badges, boots, jackets, annual T-shirts, fleece jackets and hat orders, annual BDU purchase order, new hires, and uniform for officers.
- Protective Clothing increased 1% to \$103,280 for the purchase of protective gear. Additional supplies such as turnout gear, goggles, name patch, and suspenders are also purchased through this budgeted line.
- Equipment Maintenance cost is estimated at \$274,590. The maintenance budget also includes SCBA repairs. As the district continues to purchase new apparatus with consistent scheduled maintenance and sell old ones, the expectation is to see a decrease in expensive one-time parts.
- Office Expense is estimated to be \$26,000. The office expense includes postage, monthly office supplies, postage rentals, and batteries.
- Misc. Equipment remains unchanged at \$27,400. The expenses include additional expenses because of emergency breakdown, flag restock, and other miscellaneous equipment purchases.
- Information Management is budgeted at \$156,944, a 22% increase. The increase covers updated software for Administration, Maintenance, and Training.
- Medical Supplies increased by 61% to \$77,500 to cover increased costs for medical supplies and the level of EMS Care.
- Janitorial Supplies increased by 2% to \$23,000 to cover increased costs for supplies.
- Administrative Services increased by 13% to \$17,450 to account for increases in lease costs for Xerox services.
- Professional Dues and Subscriptions remained unchanged at \$7,000. Includes Newspaper, HR posters, Subscription for GFOA, IAFC Southeastern, International Association of Fire Investigators, and National Fire Codes All Access Subscriptions.

- Continuing Education & Conferences is budgeted at \$50,000 which is a 43% increase from last year. The conferences, certification renewals, and continuing education credits are for each of the administrative staff and more appropriately managed at the administrative level.
- Tuition Assistance is budgeted at \$22,000, a 2% increase to support additional employees enrolled in degree programs.
- Training decreased by 1% to \$51,225. Training items include off-site training for suppression, books and materials, supplies (accountability tags), and other equipment.
- Consultant Fees decreased at \$25,000 to account for leadership and team building with external consultant.
- Fire Prevention remains unchanged at \$15,000 and the expenditures requested include fire prevention month, supplies for car seat installation, and various other fire prevention events.
- Fire Prevention/Smoke Alarms remains unchanged at \$8,000 and includes the budget for purchase of smoke alarms (approx. \$14 a unit) to supply for year, including batteries.
- Fire Investigation remains unchanged at \$2,000. The budget is requested for lighting, new masks, cartridges, misc. tools, evidence documentation for any fire investigation.
- Accounting is budgeted at \$26,800 and is used for audit services for 6-30-2024.
- Interest on TAN for FY24-25 is estimated at \$5,000 with an anticipated TAN of \$1,500,000.
- Special Events increased to \$18,000 and includes the expenditures in relation to the end of year employee recognition awards, holiday supplies for the stations, leadership trophies, and promotion ceremonies.
- Attorney Fees is budgeted at \$50,000, a 72% increase to include new legal representation for the district. Donald Howe, the current representative, will be retiring in May 2024.
- Disaster Recover is estimated at \$25,500. This budget expense is used for emergency purchases needed during unforeseen weather-related circumstances.
- Charleston County Record Management is budgeted at \$13,078, a 101% increase to account for shared record management system costs with Charleston County with an expectation of a new system for FY25.
- Charleston County MDT is budgeted at \$9,000 and includes the cost for MDT Annual Support and Maintenance charged by Charleston County.

CAPITAL EQUIPMENT/ONE-TIME EXPENSES

FY24-25, Capital Equipment budget is at \$937,000. This includes PPE replacement of \$462,000, EMS advanced supplies of \$275,000, a maintenance vehicle replacement of \$75,000, and two staff vehicles of \$125,000.

FY25 PERSONNEL

<u># of Positions</u>	<u>Fire Suppression Positions</u>
1	Fire Chief
1	Deputy Chief-Chief of Staff
1	Assistant Fire Chief of Support Services
1	Assistant Fire Chief of Operations
1	Assistant Fire Chief of Professional Standards & Training
1	Chief Training Officer
1	Chief Fire Marshal
2	Deputy Fire Marshal
1	EMS Training Chief
6	Battalion Chiefs
30	Company Officers
33	Engineers
57	Firefighters
<u># of Positions</u>	<u>Non - Fire Suppression Positions</u>
1	Controller
1	Human Resources Manager
1	Accounting Manager
1	Staff Accountant
1	Payroll Specialist
1	Administrative Assistant
.5	HR & Benefits Assistant (PT)
3	Maintenance
145.5	Total Employees

FY25 FIRE SUPPRESSION CLASSIFICATION PAY PLAN (BASE PAY)

Firefighter

A. Recruit Firefighter	43,545.00
B. Firefighter	50,501.00

Engineer

A. Engineer	58,581.00
-------------	-----------

Company Officer (Captain)

A. Captain	75,010.00
------------	-----------

Division Officer (Chief Level Officers)

A. Deputy Fire Marshal	76,839.00
B. EMS Training Chief	87,871.00
C. Chief Training Officer	87,871.00
D. Chief Fire Marshal	87,871.00
E. Battalion Chiefs	87,871.00
F. Assistant Fire Chief of Support Services	100,891.00
G. Assistant Fire Chief of Operations	100,891.00
H. Assistant Fire Chief of Professional Standards & Training	100,891.00
I. Deputy Chief-Chief of Staff	119,600.00
J. Fire Chief	156,497.00

Note:

The district has a certification and pay scale adjustment for all specialized response teams, including EMT basic certified with a flat rate of \$3,500, EMT advanced certified with a flat rate of \$5,000, Paramedic with a flat rate of \$6,000, and marine certified with a flat rate of \$2,500. Also, a step matrix established by the benefit committee and the HR committee has been implemented which may affect an individual's salary. Longevity payments, grandfathered in 2016, may also affect individual's salary.

FY25 NON-FIRE SUPPRESSION CLASSIFICATION PAY PLAN

Maintenance

A. Maintenance Officer	67,070.00
B. Lead Mechanic	78,520.00
C. Fleet & Facilities Manager	87,871.00

Administrative Personnel

A. Administrative Assistant	53,466.00
B. HR & Benefits Assistant	35,000.00
C. Payroll Specialist	66,144.00
D. Staff Accountant	63,388.00
E. Accounting Manager	90,397.00
F. Human Resources Manager	99,320.00
G. Controller	124,800.00

General Fund Budget Detail

Personnel Services

Salaries	\$ 10,530,459
Overtime	717,060
Social Security & Medicare	862,381
Retirement	2,479,915
Health Benefits	1,650,000
Workers' Compensation	620,000
Commission Expense	35,000
Physicals	115,200
Unemployment Expense	5,000
Total Personnel Services	\$17,015,015

Operating Expenses

Insurance	\$310,000
Utilities (Telephone, Water & Electric)	216,494
Fuel, Gas and Oil	197,500
Radio Maintenance	61,500
Facilities Maintenance	154,978
Uniforms	90,000
Protective Clothing	103,280
Equipment Maintenance	274,590
Office Supplies and Expenses	26,000
Miscellaneous Equipment	27,400
Information Management	156,944
Medical Supplies	77,500
Janitorial Supplies	23,000
Administrative Services	17,450
Professional Dues and Subscriptions	7,000
Continuing Education and Conferences	50,000
Tuition Assistance	22,000
Training	51,225
Consultant Fees	25,000
Fire Prevention/Investigation	25,000
Accounting	26,800
Interest on Tax Anticipation Note	5,000
Special Events	18,000
Attorney Fees	50,000
Disaster Recovery	25,500
Charleston County Firehouse Record Management	13,078
Chas. County MDTs	9,000
Total Operating	\$ 2,064,239

Capital Equipment/One-time Expenses

One-time Capital Expenditures	937,000
Total Capital Equipment/One-time expense	\$937,000

Total Expenditures	\$20,016,254
---------------------------	---------------------

DEBT SERVICE

Shown below you will find our total debt service cost, millage rate required to support the debt service, and proposed millage revenue. As of June 30, 2023, we had \$1,071,770 in our Debit Service fund balance.

The district is requesting a 1.5 increase to the current millage rate to request authorization from Charleston County to issue additional General Obligation Bonds in FY25.

Debt Service for FY24-25 (Actual)	\$2,283,040
Proposed Debt Service for FY24-25	1,969,774
General Obligation Bond to be issued during FY2025 and terms not known at present time	
Total Budgeted Debt Service for FY24-25	<u>\$4,252,814</u>
FY24-25 Millage Rate	5.6 Mils
Estimated FY24-25 Millage Revenue	<u>\$4,168,868</u>

Debt Service Payments

General Obligation Bond 2016 issued July 14, 2016, in annual installments ranging from \$299,000 to \$645,000 plus interest through 2031. Original amount issued for \$5,430,000.	\$395,968
General Obligation Bond 2017 issued August 30, 2017, in annual installments ranging from \$95,000 to \$317,000 plus interest through 2032. Original amount issued for \$3,000,000.	\$264,971
General Obligation Bond 2018 issued July 26, 2018, in annual installments ranging from \$175,000 to \$775,000 plus interest through 2033. Original amount issued for \$8,220,000.	\$801,163
General Obligation Bond 2022 issued January 6, 2022, with principal payments and interest through 2042. Original amount issued for \$9,480,000.	\$564,900
General Obligation Bond 2023 issued February 21, 2023, with principal payment and interest due through 2042. Original amount issued for \$3,520,000.	\$256,038
Total Debt Service for FY2025	\$2,283,040