



St. John's Fire District

FY2026 Annual Budget Summary

Adopted by the St. John's Fire District Commission

On March 10, 2025

The General Fund budget represents total operating expenditures, including the capital equipment and one-time requests, of \$23,548,536 for FY 2026 beginning July 1, 2025.

Proposed revenue estimates to fund this budget are as follows:

Our current operating millage rate is 26.8 mills. The District is requesting a *1.0 millage increase* for FY26, which is within Charleston County's millage cap guidelines. This increase will bring the FY26 millage rate to 27.8 mills. The increase is to cover two new FTE positions and a PTE to FTE position. The increase is also requested for a new compensation plan, rising costs of apparatus and facility repairs, and replacement of equipment and PPE. Additionally, the District anticipates the delivery of four (4) new apparatus in this fiscal year making substantial impacts to insurance.

Based on a trend analysis of tax revenue and information from Charleston County, we are estimating the value of one mill at \$777,585 for FY26.

The FY24 annual audit dated June 30, 2024, had a fund balance of \$11,480,517, of which, \$11,225,203 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 funds in the form of a Tax Anticipation Note (TAN) of \$1,500,000, which is repaid before the end of FY26.

## PERSONNEL SERVICES

FY26, the total Personnel Services budget is projected to increase by \$2,128,403 or an 12% increase from last year's budget.

The total Personnel Services expenses for FY26 is at \$19,289,420.

- Salaries are projected to increase by \$862,898 from last year with a minimum 2.5% Cost of Living Adjustment (COLA) for all STJFD employees. The district is also requesting two (2) more positions and a part-time position to move to full-time position. The associated increases coincide with a new commission approved pay plans for all employees.
- Overtime is projected at 14% of the regular salaries for Operations staff or \$1,212,901 for FY26. 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. This is based on historical uses of overtime and forced overtime.
- Social Security and Medicare is budgeted at \$969,275, an increase of 12% from last year.
- Retirement costs are based on PEBA's expected rate 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 13% at \$318,880.
- Health Insurance increased by \$162,561 (9%). The district is with a new health care provider and enhanced employee health insurance offering.
- Worker's Compensation premiums increased by \$155,000 or 25% 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 reduced to \$30,760 based on historical meeting schedule. The meeting expense is based on the cost incurred in committee meetings and board meetings.
- Human Resources is budgeted at \$145,770 with a 26% increase. The increase is due to increased costs for background checks, increase in annual physicals contract, and recruitment.

## OPERATING EXPENSES

FY25-26, the Operating budget has increased by \$366,076 or 18%. The total operating expenses for FY25-26 will be \$2,439,115.

- Insurance expenses increased by 29% from last year. The cost increase is a result of inflation, property value increases, claims, premiums, as well as additional planned apparatus. Insurance is budgeted at \$400,000.
- Utility Costs are estimated at \$274,390 which includes a 27% increase to account for annual utility rate increases and our new Maintenance building.
- Radio Maintenance increased to \$73,368. This increase is due to new shoulder/lapel microphones.
- Fuel is estimated at \$170,000. 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 \$178,273 which includes a 15% increase. This increase accounts for rate increases for our current maintenance contracts for the buildings, service agreements, routine maintenance, supply costs and the increase of repairs to our aging facilities.
- Uniforms are estimated at \$84,300. The uniforms include the cost for badges, jackets, annual T-shirts, fleece jackets and hat orders, annual BDU purchase order, new hires, and uniforms for officers.
- Boots have increased by 42% to \$14,175 to cover steel toe boots replacement.
- Protective Clothing increased 46% to \$151,150 for replacing expired gear and for a SCBA agreement. Additional supplies such as turnout gear, goggles, name patch, and suspenders are also purchased through this budgeted line.
- Equipment Maintenance cost is estimated at \$312,129 which includes a 15% increase. The maintenance budget covers scheduled maintenance and the increase of costs in the repairs of our aging apparatus.
- Office Expense remains unchanged at \$26,000. The office expense includes postage, monthly office supplies, postage rentals, and batteries.
- Misc. Equipment increased 166% to \$73,000. The expenses include improvements to our rescue and marine equipment.

- Disaster Recovery remains unchanged at \$25,500. This budget expense is used for emergency purchases needed during unforeseen weather-related circumstances.
- Information Management is budgeted at \$167,270. This expense covers updated software for Administration, Maintenance, and Training.
- Medical Supplies increased by 39% to \$107,450 to cover increased costs for medical supplies, ALS supplies and the level of EMS Care.
- Janitorial Supplies remains unchanged at \$23,000 to cover costs for supplies for fire stations.
- Administrative Services is budgeted at \$19,000 to account for lease costs for Xerox services.
- Professional Dues and Subscriptions are budgeted at \$7,100. This 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 \$63,700 which is a 27% increase from last year. The increase is due to the increase in staff and additional conferences. 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 \$22,500, a 2% increase to support additional employees enrolled in degree programs.
- Training increased by 75% to \$89,510. The increase is to account for additional fitness/wellness programs, increased supply costs and increased participation. Training items include off-site training for Operations, books and materials, supplies (accountability tags), and other equipment.
- Consultant Fees increased 18% to \$29,500 to account for an off-site retreat, leadership development, and risk assessment.
- Fire Prevention is estimated at \$17,000 and the expenditures requested include fire prevention month, supplies for car seat installation, and various other fire prevention events.
- Fire Prevention/Smoke Alarms decreased to \$4,800 and includes the budget for purchase of smoke alarms to supply for year, including batteries.
- Fire Investigation increased by 50% to \$3,000. The budget is requested for new cameras, miscellaneous equipment, and education/certifications for any fire investigation.

- Accounting is budgeted at \$26,800 and is used for audit services for 6-30-2025.
- Interest on TAN for FY25-26 is estimated at \$5,000 with an anticipated TAN of \$1,500,000.
- Special Events remains unchanged at \$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 decreased to \$29,000 to cover legal representation for the district.
- Charleston County Record Management is budgeted at \$14,000, a 7% increase to account for shared record management system costs with Charleston County.
- Charleston County MDT is budgeted at \$10,200, a 13% increase to account for the increased costs with City of Charleston exiting the agreement.

## CAPITAL EQUIPMENT/ONE-TIME EXPENSES

FY26, Capital Equipment budget is at \$1,820,000. This includes:

iPads (\$14,000)

Fire Marshal Vehicle (\$60,500),

Fitness Equipment (\$8,000)

Hose Replacement (\$20,000)

MDT Replacements (\$8,400)

SCBA Fit Test Replacement (\$10,000)

Burn Towner Inspection (\$5,000)

HazMat Equipment (\$27,000)

Two (2) Battalion Chief Vehicle Replacement (\$232,100)

Setcom Equipment and Install (\$30,000)

Computer Replacement and Furniture Replacement (\$15,000)

Vehicle for new FTE –Logistics (\$55,000)

Pierce Stock Engine (\$975,000)

High Water Vehicle (Paid FY25- Receiving FY26): (\$360,000)

FY26 PERSONNEL

<b># of Positions</b>	<b>Sworn Positions</b>
1	Fire Chief
1	Deputy Chief – Chief of Staff
1	Assistant Fire Chief of Support Services
1	Assistant Fire Chief of Professional Standards & Training
1	Assistant Fire Chief of Operations
1	Battalion Chief – Fire Training
1	Chief Fire Marshal
2	Deputy Fire Marshal
1	Battalion Chief - EMS
6	Battalion Chiefs -Operations
30	Captains
33	Engineers
54	Firefighters
3	Paramedic Specialist
<b># of Positions</b>	<b>Non-Sworn Positions</b>
1	Controller
1	Human Resources Manager
1	HR & Benefits Specialist
1	Accreditation Specialist
1	Staff Accountant
1	Payroll Specialist
1	Administrative Assistant
4	Fleet and Facilities
<b>148</b>	<b>Total Employees</b>

## FY26 FIRE OPERATIONS CLASSIFICATION PAY PLAN

Recruit Firefighter:	\$51,762
Firefighter:	\$55,262
Engineer:	\$64,064
Captain:	\$77,944
Battalion Chief (Ops):	\$94,831

NOTE: Fire District Commissioners approved a new pay plan for FY2026 which includes a comprehensive step program that takes into account degrees, certification, and EMS

licensure. Additional incentives for rescue/marine certification, bi-lingual incentive, prior military experience.

#### FY26 SUPPORT SERVICES CLASSIFICATION PAY PLAN

Fire Chief:	\$187,037
Deputy Fire Chief:	\$137,469
Assistant Fire Chief (Ops)	\$117,495
Assistant Fire Chief (Support)	\$118,385
Assistant Fire Chief (Prof Stand)	\$119,733
Battalion Chief (Fire Training)	\$99,572
Battalion Chief (EMS)	\$102,094
Captain (Training)	\$81,841
Chief Fire Marshal	\$94,830
Deputy Fire Marshal	\$81,841
Controller:	\$111,677
HR Manager:	\$111,677
HR Specialist:	\$70,000
Staff Accountant:	\$73,000
Fleet/Facilities Manager	\$90,066
Lead Mechanic	\$80,483
Maintenance Specialist	\$68,746
Logistics Technician	\$70,000
Accreditation Specialist	\$67,793
Payroll Specialist	\$69,831
Admin Assistant	\$54,083



## GENERAL FUND BUDGET DETAIL

### **Personnel Services**

Salaries	\$11,539,358
Overtime	1,212,901
Social Security & Medicare	969,275
Retirement	2,798,795
Health Benefits	1,812,561
Workers' Compensation	775,000
Unemployment	5,000
Commission Expense	30,760
Human Resources	145,770
<b>Total Personnel Services</b>	<b>\$19,289,420</b>

### **Operating Expenses**

Insurance	\$400,000
Utilities	274,390
Radio Maintenance	73,368
Fuel, Gas and Oil	170,000
Facilities Maintenance	178,273
Uniforms	84,300
Boots	14,175
PPE and SCBA	151,150
Equipment Maintenance	312,129
Office Expense	26,000
Miscellaneous Expense	73,000
Disaster Recovery	25,500
Information Management	167,270
Medical Supplies & Equipment	107,450
Janitorial Supplies	23,000
Administrative Services	19,000
Professional Dues & Subscriptions	7,100
Tuition Assistance Program	22,500
Training	89,510
Consultant Fees	29,500
Continuing Education/Conferences	63,700
Fire Prevention/Investigation	24,800
Accounting	26,800
Interest on Tax Anticipation Note	5,000
Special Events	18,000
Attorney Fees	29,000
Charleston County Firehouse Record Management	14,000

Charleston County MDTs	10,200
<b>Total Operating</b>	<b>\$2,439,115</b>
<b><u>Capital Equipment/One-time Expenses</u></b>	
One-time Capital Expenditures	1,820,000
<b>Total Capital Equipment/One-time Expenses</b>	<b>\$1,820,000</b>
<b>Total Expenditures</b>	<b>\$23,548,536</b>

## DEBT SERVICE

As of June 30, 2024, we had \$1,045,769 in our Debit Service fund balance.

Debt Service for FY25-26	\$3,825,521
FY25-26 Millage Rate	5.6 Mills
Estimated FY25-26 Millage Revenue	\$4,441,967

General Obligation Bond to be issued during FY2026 and terms not known at present time.

# 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.	<b>\$395,985</b>
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.	<b>\$262,655</b>
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.	<b>\$802,663</b>
General Obligation Bond 2022 issued January 6, 2022, with principal payments and interest through 2042. Original amount issued for \$9,480,000.	<b>\$473,383</b>
General Obligation Bond 2023 issued February 21, 2023, with principal payment and interest due through 2042. Original amount issued for \$3,520,000.	<b>\$256,085</b>
General Obligation Bond 2024 issued September 17, 2024, with principal payment and interest due through 2044. Original amount issued for \$19,110,000.	<b>\$1,634,750</b>
<b>Total Debt Service for FY2026</b>	<b>\$3,825,521</b>