St. John's Fire District

FY2027 Annual Budget Summary

Adopted by the St. John's Fire District Commission On

March 17, 2026

The General Fund budget represents total operating expenditures, including the capital equipment and one-time requests, of $28,503,268 for FY 2027 beginning July 1, 2026. Proposed revenue estimates to fund this budget are as follows:

Our current operating millage rate is 25.0 mills. The District is requesting a *1.0 millage* increase for FY27, which is within Charleston County's millage cap guidelines. This increase will bring the millage rate to 26.0 mills. This increase is requested for radio replacements, rising costs of apparatus and facility repairs, replacement of equipment and PPE, and increase in personnel services.

Based on a trend analysis of tax revenue and information from Charleston County, we are estimating the value of one mill at $934,000 for FY27.

The FY25 annual audit dated June 30, 2025, had a fund balance of $12,545,053 which 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 FY27.

PERSONNEL SERVICES

FY27, the total Personnel Services budget is projected to increase by $2,799,685 or a 14.51% increase from last year's budget.

The total Personnel Services expenses for FY27 is at $22,089,105.

- Salaries are projected to increase by $1,379,979 from last year with a minimum 4% Cost of Living Adjustment (COLA) for all STJFD employees. The district is also requesting five (5) more positions.

- Overtime is projected at 14% of the regular salaries for Operations staff or $1,347,000 for FY27. 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 $1,081,887 an increase of 11.62% 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 11.58% at $324,205.

- Health Insurance increased by $357,570 (19.73%). Our health care provider is increasing employer costs.

- Worker's Compensation premiums increased by $475,000 or 61.29% due to an increase in payroll as well as an increase in claims.

- Unemployment increased to $7,000 for the fiscal year.

- Commissioner Expense increased to $31,000 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 $159,750 with a 9.59% increase. The increase is due to increased costs for background checks, increase in new hire physicals and recruitment.

OPERATING EXPENSES

FY26-27, the Operating budget has increased by $503,683 or 20.65%. The total operating expenses for FY26-27 will be $2,942,798.

▪ Insurance is budgeted at $425,000. The cost increase is a result of inflation, property value increases, claims, premiums, as well as additional planned apparatus

▪ Utility Costs are estimated at $283,645 to account for annual utility rate increases.

▪ Radio Maintenance increased to $81,000 which includes a 10.40% increase. This increase is due to an increase in radios.

▪ Fuel is estimated at $158,000. The budget line includes fuel for boats, fuel & gas for all stations, gas for off-site classes, hurricane emergencies, and miscellaneous fuel needs.

▪ Facilities Maintenance is estimated to be $187,051. 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 $103,000 which includes a 22.18% increase. The increase accounts for the cost of badges, jackets, annual T-shirts, fleece jackets, hat orders, annual BDU purchase order, new hires, and uniforms for officers.

▪ Boots have remained the same at $14,175 to cover steel toe boots replacement.

▪ Protective Clothing increased 13% to $170,766 for replacing expired gear, buying gear for new hires 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 $390,700 which includes a 25% increase. The maintenance budget covers scheduled maintenance and the increase of costs in the repairs of our aging apparatus.

▪ Office Expense increased to $28,000. The office expense includes postage and postage rentals, monthly office supplies, and batteries.

▪ Misc. Equipment increased 97% to $143,980. The expenses include improvements to our rescue, marine, hazmat and operations equipment.

▪ Disaster Recovery cost is estimated at $25,580. This budget expense is used for emergency purchases needed during unforeseen weather-related circumstances.

▪ Information Management is budgeted at $224,120 which includes a 34% increase. The increase is for the addition of two new platforms for records and incident management and emergency management. This expense also covers updated software for Administration, Maintenance, and Training.

▪ Medical Supplies increased by 74% to $187,410 to cover our EMS program that is growing significantly. This includes medications, medical supplies, ALS/BLS supplies and the level of EMS Care.

▪ Janitorial Supplies is estimated at $25,000 to cover costs for supplies for fire stations.

▪ Administrative Services is budgeted at $18,000 to account for lease costs for Xerox services.

▪ Professional Dues and Subscriptions are budgeted at $14,230 which is a 100% increase. This increase is to account for added memberships for newly hired HR staff and fire marshals. This account includes subscriptions for GFOA, IAFC Southeastern, International Association of Fire Investigators, and National Fire Codes All Access Subscriptions, etc.

▪ Continuing Education & Conferences is budgeted at $97,772 which is a 53% 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 $23,625, a 5% increase to support additional employees enrolled in degree programs.

▪ Training increased by 44% to $128,446. The increase is to account for additional fitness/wellness programs, recruit school costs, 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 71% to $50,500 to account for leadership development, CRA/SOC updates and a CPSE site visit.

▪ Fire Prevention is estimated at $45,813 which includes a 110% increase. This increase is driven by a new Class I LEO and smoke alarm blitz programs. The expenditures requested include fire prevention month, supplies for car seat installation, and various fire prevention events.

▪ Fire Investigation decreased to $2,785. The budget is requested for new cameras and miscellaneous equipment for any fire investigation.

▪ Accounting increased 25% to $33,500 for audit services for 6-30-2026.

▪ Interest on TAN for FY26-27 is estimated at $5,000 with an anticipated TAN of $1,500,000.

▪ Special Events increased to $22,500 at 25% to account for increased employee participation in relation to the end of year employee recognition awards, holiday supplies for the stations, leadership trophies, and promotion ceremonies.

▪ Attorney Fees remain unchanged at $29,000 to cover legal representation for the district.

▪ Charleston County Record Management is budgeted at $14,200 to account for shared record management system costs with Charleston County.

▪ Charleston County MDT is budgeted at $10,000 to account for shared agency costs and licenses.

CAPITAL EQUIPMENT/ONE-TIME EXPENSES

FY27, Capital Equipment budget is at $3,471,364. This includes:

Radio Replacement ($1,500,000)
Fire Hose Replacement ($40,000)
New Maintenance Vehicle ($75,000)
New Knox Med Mini Vaults ($55,800)
New Incident Support/CRR Trailer ($15,000)
New Extractor ($7,540)
Station 2 Renovations ($355,000)
New Ventilation Prop ($10,000)
Fitness Equipment Upgrades ($12,000)
New Stock Engine ($1,048,341)

High Water Vehicle (Paid FY25- Receiving FY27): ($352,683)

FY27 PERSONNEL

# of Positions	Sworn Positions
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	Battalion Chief – Special Ops
1	Battalion Chief - EMS
1	Training Captain
1	Chief Fire Marshal
2	Deputy Fire Marshal
6	Battalion Chiefs -Operations
30	Captains
33	Engineers
54	Firefighters
6	Paramedic Specialist
# of Positions	**Non-Sworn Positions**
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
1	Multimedia Specialist
153	**Total Employees**

FY27 FIRE OPERATIONS CLASSIFICATION PAY PLAN

Recruit Firefighter:	$53,833
Firefighter:	$57,333
Engineer:	$66,464
Captain:	$80,864
Battalion Chief (Ops):	$98,384

FY27 SUPPORT SERVICES CLASSIFICATION PAY PLAN

Fire Chief:	$213,970
Deputy Fire Chief:	$148,687
Assistant Fire Chief (Ops)	$122,195
Assistant Fire Chief (Support)	$127,083
Assistant Fire Chief (Prof Stand)	$135,362
Battalion Chief (Fire Training)	$103,555
Battalion Chief (EMS)	$112,570
Battalion Chief (Special Ops)	$102,559
Captain (Training)	$85,115
Chief Fire Marshal	$105,646
Deputy Fire Marshal	$87,677
Controller:	$120,791
HR Manager:	$118,468
HR Specialist:	$68,952
Staff Accountant:	$74,620
Fleet/Facilities Manager	$97,417
Lead Mechanic	$83,702

Maintenance Specialist	$74,357
Logistics Technician	$88,400
Multimedia Specialist	$66,000
Accreditation Specialist	$70,505
Payroll Specialist	$74,804
Admin Assistant	$60,505

GENERAL FUND BUDGET DETAIL

Personnel Services	
Salaries	$12,919,337
Overtime	1,347,000
Social Security & Medicare	1,081,887
Retirement	3,123,000
Health Benefits	2,170,131
Workers' Compensation	1,250,000
Unemployment	7,000
Commission Expense	31,000
Human Resources	159,750
Total Personnel Services	**$22,089,105**
Operating Expenses	
Insurance	$425,000
Utilities	283,645
Radio Maintenance	81,000
Fuel, Gas and Oil	158,000
Facilities Maintenance	187,051
Uniforms	103,000
Boots	14,175
PPE and SCBA	170,766
Equipment Maintenance	390,700
Office Expense	28,000
Operations Equipment	143,980
Disaster Recovery	25,580
Information Management	224,120
Medical Supplies & Equipment	187,410
Janitorial Supplies	25,000
Administrative Services	18,000
Professional Dues & Subscriptions	14,230
Tuition Assistance Program	23,625
Training	128,446
Consultant Fees	50,500
Continuing Education/Conferences	97,772
Fire Prevention/Investigation	48,598
Accounting	33,500
Interest on Tax Anticipation Note	5,000
Special Events	22,500

Attorney Fees	29,000
Charleston County Firehouse Record Management	14,200
Charleston County MDTs	10,000
Total Operating	**$2,942,798**
<u>Capital Equipment/One-time Expenses</u>	
One-time Capital Expenditures	3,471,364
Total Capital Equipment/One-time Expenses	**$3,471,364**
Total Expenditures	**$28,503,268**

DEBT SERVICE

As of June 30, 2025, we had $987,550 in our Debit Service fund balance.

Debt Service for FY26-27	$3,577,102
FY26-27 Millage Rate	5.6 Mils
Estimated FY26-27 Millage Revenue	$4,796,467

General Obligation Bond to be issued during FY2027 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.	**$395,860**
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.	**$266,265**
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.	**$802,663**
General Obligation Bond 2022 issued January 6, 2022, with principal payments and interest through 2042. Original amount issued for $9,480,000.	**$594,900**
General Obligation Bond 2023 issued February 21, 2023, with principal payment and interest due through 2042. Original amount issued for $3,520,000.	**$255,914**
General Obligation Bond 2024 issued September 17, 2024, with principal payment and interest due through 2044. Original amount issued for $19,110,000.	**$1,261,500**
Total Debt Service for FY2027	**$3,577,102**