

AGENDA
October 20, 2026
PUBLIC BUDGET HEARING

1. Call to Order by Chairman of the Board
2. Presentation of the 2027 Budget
 - Resolution to Override Real Property Tax Cap
 - Motion for the Approval of the 2027 Budget
3. Questions and Answers
4. Adjourn Hearing

GREENVILLE FIRE DISTRICT SUMMARY OF BUDGET

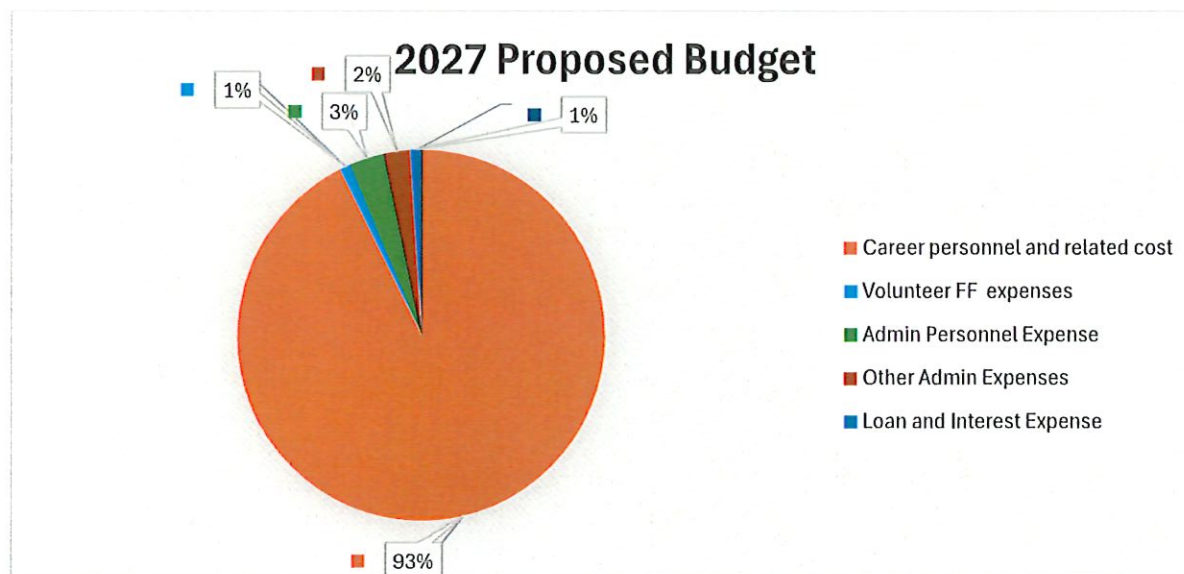
DESCRIPTION	Adopted 2025 Budget	Adopted 2026 Budget	Proposed 2027 Budget	2026-2027 INCREASE (Decrease)
Appropriations	12,522,050	13,823,839	14,550,220	\$ 726,381
Less: Estimated Revenues	752,586	571,795	132,500	(439,295)
Amount to be Raised by Property Tax	\$11,769,464	\$13,252,044	\$14,417,720	\$1,165,676
Assessed Valuation	\$ 3,134,296,967	\$ 3,345,219,663	\$ 3,487,890,776	\$ 142,671,113
Tax rate per \$1,000	\$3.7128	\$3.9914	\$4.1336	\$0.1422
PERSONAL SERVICES	A100 \$6,555,011	\$6,964,982	\$7,248,729	\$283,747
PROFESSIONAL SERVICES	A101 \$100,000	\$120,000	\$109,000	(\$11,000)
APPARATUS/EQUIPMENT	A200 \$67,000	\$87,000	\$449,099	\$362,099
CAPITAL RESERVE	A200A \$200,000	\$200,000	\$100,000	(\$100,000)
CONTRACTUAL	A400 \$506,605	\$581,000	\$773,047	\$192,047
HYDRANT RENTAL	A601 \$500	\$500	\$4,000	\$3,500
STATE RETIREMENT	A628,629 \$2,015,000	\$2,405,116	\$2,446,942	\$41,826
WORKERS COMPENSATION	A630 \$319,600	\$329,696	\$297,176	(\$32,520)
SOCIAL SECURITY	A633 \$440,120	\$532,821	\$499,547	(\$33,274)
MTA TAX	A634 \$21,950	\$25,193	\$24,646	(\$547)
HEALTH/MEDICAL	A636 \$2,095,620	\$2,464,025	\$2,382,060	(\$81,965)
OTHER INSURANCE	A638 \$64,500	\$69,500	\$65,422	(\$4,078)
INTEREST ON BOND	A680 \$29,144	\$27,006	\$24,631	(\$2,375)
PRINCIPAL ON BOND	A670 \$90,000	\$90,000	\$95,000	\$5,000
NOTE INTEREST	A681 \$17,000	\$27,000	\$30,921	\$3,921
TOTAL BUDGET	\$12,522,050	\$13,923,839	\$14,550,220	\$626,381
Other Income	\$61,000	\$61,000	\$32,250	(\$28,750)
Interest Income	\$10,795	\$10,795	\$100,000	\$89,205
Appropriated Fund Balance	\$680,791	\$500,000		(\$500,000)
Total Estimated Revenues	\$11,769,464	\$13,352,044	\$14,417,970	\$1,065,926

**Greenville Fire District
Proposed 2027 Budget**

	FY 2027 Proposed Budget	Percentage of Budget
Revenue		
Real Property Tax	14,417,720	
Investment Interest	100,000	
Rentals	-	
Misc. Income	12,500	
Grant	20,000	
Unexpended Bal.	-	
Total Revenue	14,550,220	
Career Personnel and Related Expenses		
Career Personnel Expenses		
Career Staff Salaries	5,760,852	40%
OT Salaries	1,206,099	8%
Taxes & Fringe Benefits	5,427,614	37%
Total Career Staff personnel expenses	12,394,566	85%
Career FF Related Expenses		
Apparatus and Equipment	434,099	3%
Uniforms	19,800	0.14%
Building and Grounds	179,500	1%
Maintenance - Apparatus & Equipment	255,800	2%
Fire Alarms	2,600	0.02%
Inspection/ Fire Prevention	86,350	1%
Hydrant Rental	4,000	0.03%
Capital Reserve - Building	100,000	1%
Total Career FF related cost	1,082,149	7%
Total Career personnel and related cost	13,476,715	93%
Volunteer FF Expenses		
Apparatus and Equipment	15,000	0.10%
Workers' Compensation Insurance	89,153	1%
Other Insurance	45,987	0.32%
Total Volunteer FF expenses	150,139	1%
Admin Expense		
Admin Personnel Expense		
Salaries	281,778	2%
Taxes & Fringe Benefits	153,040	1%
Total Admin Personnel Expense	434,817	3%

**Greenville Fire District
Proposed 2027 Budget**

	FY 2027 Proposed Budget	Percentage of Budget
Other Admin Expense		
Professional Services	109,000	1%
Utilities	82,902	1%
Taxes and Certiorari	15,000	0.10%
Misc. Admin Expense	56,344	0.39%
District Insurance	74,751	1%
Total Other Admin Expenses	337,997	2%
Loans and Interest Expense		
Long Term Bond Principal	95,000	1%
Bond Interest	24,631	0.17%
Note Interest (TANS)	30,921	0.21%
Total Loan and Interest Expense	150,552	1%
Total Expenses	14,550,220	



Key Facts:

14 of the 24 budgeted career personnel will be at top pay in 2027
 Career personnel and related costs accounts for 93% of the budget
 Interest revenue budget increased by \$90,000 from the prior year

Greenville Fire District
Budget FY 2027

	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Change from 2026 \$	% Change from 2026
PERS. SERVICES A-100	5,999,000	6,104,000	6,555,011	6,964,982	7,248,729	283,747	4.07%
PROFESS. SERV. A-101	100,000	100,000	100,000	120,000	109,000	(11,000)	-9.17%
APPAR/EQUIP. A-200	61,800	67,000	67,000	67,000	449,099	362,099	416.21%
UNIFORMS A-401	23,400	26,000	26,000	30,000	19,800	(10,200)	-34.00%
BUDG/GRNDS A-404	51,600	51,600	51,600	67,000	179,500	112,500	167.91%
UTILITIES A-405	70,155	70,155	70,155	75,000	82,902	7,902	10.54%
MAINT.AP/PIEQ A-406	108,000	108,000	108,000	150,000	255,800	105,800	70.53%
FIRE ALARMS A-407	1,500	1,500	1,500	1,500	2,600	1,100	73.33%
TAXES/CERTIOR. A-409	3,000	3,000	3,000	3,000	15,000	12,000	400.00%
INSPECT/PREV. A-410	57,850	57,850	57,850	60,000	86,350	26,350	43.92%
MISC/ADMIN. A-411	21,500	21,500	21,500	24,500	56,344	31,844	129.98%
INSURANCE A-412	67,000	67,000	67,000	70,000	74,751	4,751	6.79%
HYDRANT RENT A-601	500	500	500	500	4,000	3,500	700.00%
WORKERS COMP A-630	300,000	300,000	319,600	329,696	297,176	(32,520)	-9.86%
EMPLOYEE RET. A-628	42,000	15,000	15,000	18,000	34,965	16,965	94.25%
POL/FIRE RET. A-629	1,400,000	1,700,000	2,000,000	2,387,116	2,411,977	24,861	1.04%
SOC. SEC. A-633	368,000	406,000	440,120	532,821	499,547	(33,274)	-6.24%
MTA TAX A-634	20,200	20,400	21,950	25,193	24,646	(547)	-2.17%
HEALTH/MEDICAL A-636	1,664,000	1,877,000	2,095,620	2,464,025	2,382,060	(81,965)	-3.33%
OTHER INSUR. A-638	79,500	64,500	64,500	69,500	65,422	(4,078)	-5.87%
BOND PRINCIPAL	90,000	90,000	90,000	90,000	95,000	5,000	5.56%
BOND INTEREST	32,969	31,169	29,144	27,006	24,631	(2,375)	-8.79%
NOTE INT. (TRANS)A-681	15,000	17,000	17,000	27,000	30,921	3,921	14.52%
CAP. Reserve. A-200a	175,000	100,000	200,000	200,000	100,000	(100,000)	-50.00%
TAXES/CERTIOR. A-409	100,000	100,000	100,000	100,000	-	(100,000)	
TOTAL BUDGET	10,851,974	11,399,174	12,522,050	13,923,839	14,550,220	626,380	4.50%
ROLLOVER	400,000	596,791	680,791	500,000		(500,000)	-100.00%
INTEREST INCOME	10,795	10,795	10,795	10,795	100,000	89,205	826.35%
RENT	1000	1000	1000	1000		(1,000)	-100.00%
MISC. INCOME	60,000	60,000	60,000	60,000	32,500	(27,500)	-45.83%
TOTAL TAXES	10,380,179	10,730,588	11,769,464	13,352,044	14,417,720	1,065,675	7.98%
Assessed Value of District	\$2,828,708,427	\$2,966,741,258	\$ 3,134,296,967	\$ 3,345,219,663	\$ 3,487,890,776	\$ 142,671,113	4.26%
TAX RATE PER \$1000	\$3.6696	\$3.6170	\$3.7551	\$3.9914	\$4.1336	\$0.1423	3.56%
tax rate increase	-2.72%	-1.43%	3.82%	6.29%	3.56%	-2.73%	-43.36%
Budget increase	3.30%	5.04%	9.85%	11.19%	4.50%	-6.70%	-59.81%
total taxes	3.98%	3.36%	9.68%	13.45%	7.98%	-5.47%	-40.64%
assessed value	6.88%	4.88%	5.65%	6.73%	4.26%	-2.46%	-36.62%