



Henrietta Fire District

2027 Budget Hearing
October 20, 2026



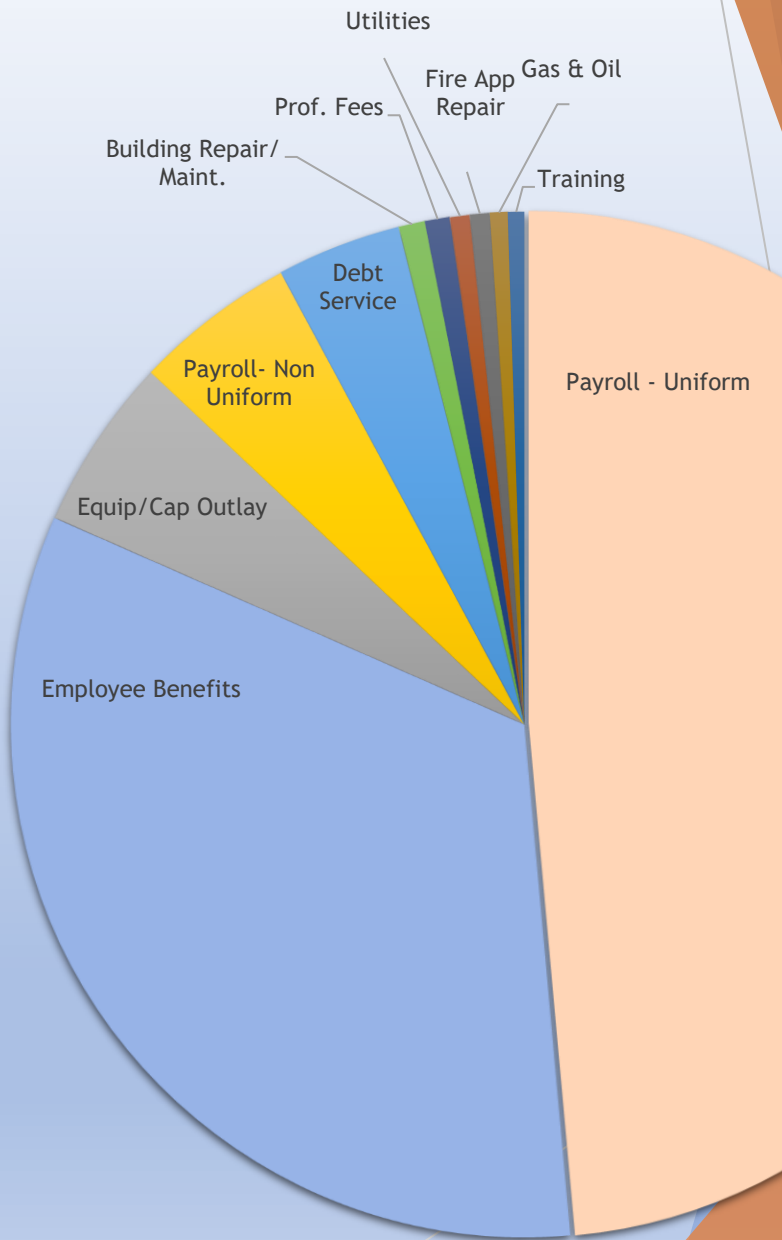
2027 Tax Cap Summary				
	2026 Tax Levy	\$ 21,580,401.00		
x	Tax base growth factor	1.0028		
+	2026 PILOT	\$ 55,000.00		
x	Allowable levy growth factor	1.02		
-	Anticipated 2027 PILOT	\$ 55,000.00		
+	Carryover	\$ 22,835		
=	2027 Tax Levy Limit	\$ 22,097,578.00		
	2027 Proposed Tax Levy- approved 9/15/26	\$ 23,181,400.00		
	Difference= Over the tax cap	\$1,083,822		



Account	Revenue Category	2026	2027
A2401	Interest Income	\$ 330,000.00	\$ 340,000.00
A2701	Refunds of Expenditures / Misc.	\$ 0.00	\$ 0.00
A2702	Insurance Reimbursements	\$ 30,000.00	\$ 30,000.00
A2705	Gifts & Donations	\$ 50,000.00	\$ 45,000.00
A1081	PILOT Income	\$ 55,000.00	\$ 55,000.00
Sta. 6	Inter-fund Transfer	\$ 300,000.00	\$ 0.00
	Revenue Total	\$ 765,000.00	\$ 470,000.00
A5031	Appropriated Fund Balance	\$ 1,317,000.00	\$ 1,060,000.00



2027 Proposed Appropriations		\$ 24,711,400
Expense by Category		
	2027 Proposed	% of total Budget
Payroll - Uniform	\$ 10,665,000.00	43.16%
Employee Benefits	\$ 9,158,600.00	37.07%
Equip/Cap Outlay/Reserves	\$ 1,303,000.00	5.28%
Payroll- Non-Uniform	\$ 1,058,000.00	4.29%
Debt Service	\$ 794,800.00	3.22%
Building Repair/Maintenance	\$ 230,000.00	0.93%
Fire Apparatus/Vehicle Repair	\$ 216,000.00	0.88%
Utilities	\$ 182,200.00	0.74%
Training	\$ 138,000.00	0.56%
Gas & Oil	\$ 125,000.00	0.51%
Professional Fees, Legal	\$ 102,500.00	0.42%
	\$ 23,973,100.00	97.02%
	Top 11 expense categories account for 97% of the total budget	





Account	Expense Detail	2026	2027	Diff
	Salary - Uniform	\$ 10,381,000.00	\$ 10,665,000.00	\$ 284,000.00
	Salary - Non-Uniform	\$ 939,000.00	\$ 1,058,000.00	\$ 119,000.00
A3401.1	Total Personnel	\$ 11,320,000.00	\$ 11,723,000.00	\$ 403,000.00
	Truck Capital Reserves	\$ 1,044,000.00	\$ 350,000.00	\$ (694,000.00)
	Building Capital Reserves	\$ 175,000.00	\$ 175,000.00	\$ 0.00
A3401.2	Equipment	\$ 743,000.00	\$ 778,000.00	\$ 35,000.00
A3410.4	Contractual Expenses	\$ 1,622,900.00	\$ 1,732,000.00	\$ 109,100.00
A9010	State Retirement	\$ 176,000.00	\$ 250,000.00	\$ 74,000.00
A9015	Fire & Police Retirement	\$ 3,307,000.00	\$ 3,750,000.00	\$ 443,000.00
A9025.8	Local Service Award	\$ 175,000.00	\$ 168,000.00	\$ (7,000.00)
A9030.8	Social Security	\$ 906,000.00	\$ 938,600.00	\$ 32,600.00
A9040.8	Workers' Compensation	\$ 187,000.00	\$ 170,000.00	\$ (17,000.00)
A9085.8	Hospital, Medical, Dental Ins	\$ 3,120,000.00	\$ 3,800,000.00	\$ 680,000.00
A9040.4	Accidental Ins. -Volunteers	\$ 11,000.00	\$ 12,000.00	\$ 1,000.00
A9045.8	Life Insurance	\$ 65,000.00	\$ 68,000.00	\$ 3,000.00
A9055.8	Disability Insurance	\$ 2,000.00	\$ 2,000.00	\$ 0.00
A9608.5	Suppl Retired Disabled Firefighter	\$ 17,000.00	\$ 0.00	\$ (17,000.00)
A9710.6	Serial Bonds - Principal	\$ 430,000.00	\$ 445,000.00	\$ 15,000.00
A9710.7	Serial Bonds - Interest	\$ 361,501.00	\$ 349,800.00	\$ (11,701.00)
		\$ 23,662,401.00	\$ 24,711,400.00	\$ 1,048,999.00



Expense Change by Category	2026		2027		\$ Increase	% Increase
BUDGET	\$ 23,662,401.00		\$ 24,711,400.00		\$ 1,048,999.00	4.43%
PR:						
Uniform	\$ 10,381,000.00	44%	\$ 10,665,000.00	43%		
Non-Uniform	\$ 939,000.00	4%	\$ 1,058,000.00	4%		
Benefits	\$ 7,966,000.00	34%	\$ 9,158,600.00	37%		
	\$ 19,286,000.00	82%	\$ 20,881,600.00	85%	\$ 1,595,600.00	8.27%
Reserves	\$ 1,219,000.00	5%	\$ 525,000.00	2%		
Capital	\$ 743,000.00	3%	\$ 728,000.00	3%		
Debt	\$ 791,501.00	3%	\$ 794,800.00	3%		
	\$ 2,753,501.00	12%	\$ 2,047,800.00	8%	\$ -705,701.00	-25.62%
Contractual	\$ 1,622,900.00	7%	\$ 1,732,000.00	7%	\$ 109,100.00	6.72%
TAX LEVY	\$ 21,580,401.00		\$ 23,181,400.00		\$ 1,600,999.00	7.41%



2025 Tax Rate was \$3.475 per thousand		
2026 Tax Rate was \$2.806 per thousand		
2027 Proposed Tax Rate = \$2.99 per thousand		
This is an increase of \$0.184 from 2026		Exceeded
Rate History:	Per 1,000	Tax Cap
2022	3.18	No
2023	3.35	Yes
2024	3.30	Yes
2025	3.475	Yes
2026	2.806	No
Proposed 2027 Budget	2.99	Yes

	Tax Rate/1,000		Avg. home value	Annual cost
2026	\$ 2.806		\$ 250,000.00	\$ 701.50
2027	\$ 2.990		\$ 250,000.00	\$ 747.50
	2027 estimated annual cost increase			\$ 46.00



Fund Balance	2026 Estimate	Notes
	At 10/14/26	
Assigned Appropriated Fund Balance	\$ 1,060,000.00	Any excess funds would be used to offset the 2027 Tax Levy
Unassigned Unappropriated Fund Balance	\$ 3,806,597.00	These funds remain unassigned/unallocated per the District's Fund Balance Policy target of 18% of budget
TOTAL	\$ 4,866,597.00	
Estimated Reserve Balances*		Notes
Truck Capital Reserve	\$ 1,938,600.00	Reserve funds at year end for purchase/major repair of apparatus
Cap Bldg & Improvement Reserve	\$ 982,000.00	Reserve funds at year end for significant facilities projects
TOTAL	\$ 2,920,600.00	
* Expenditures from these reserve accounts are subject to a permissive referendum		