Henrietta Fire District

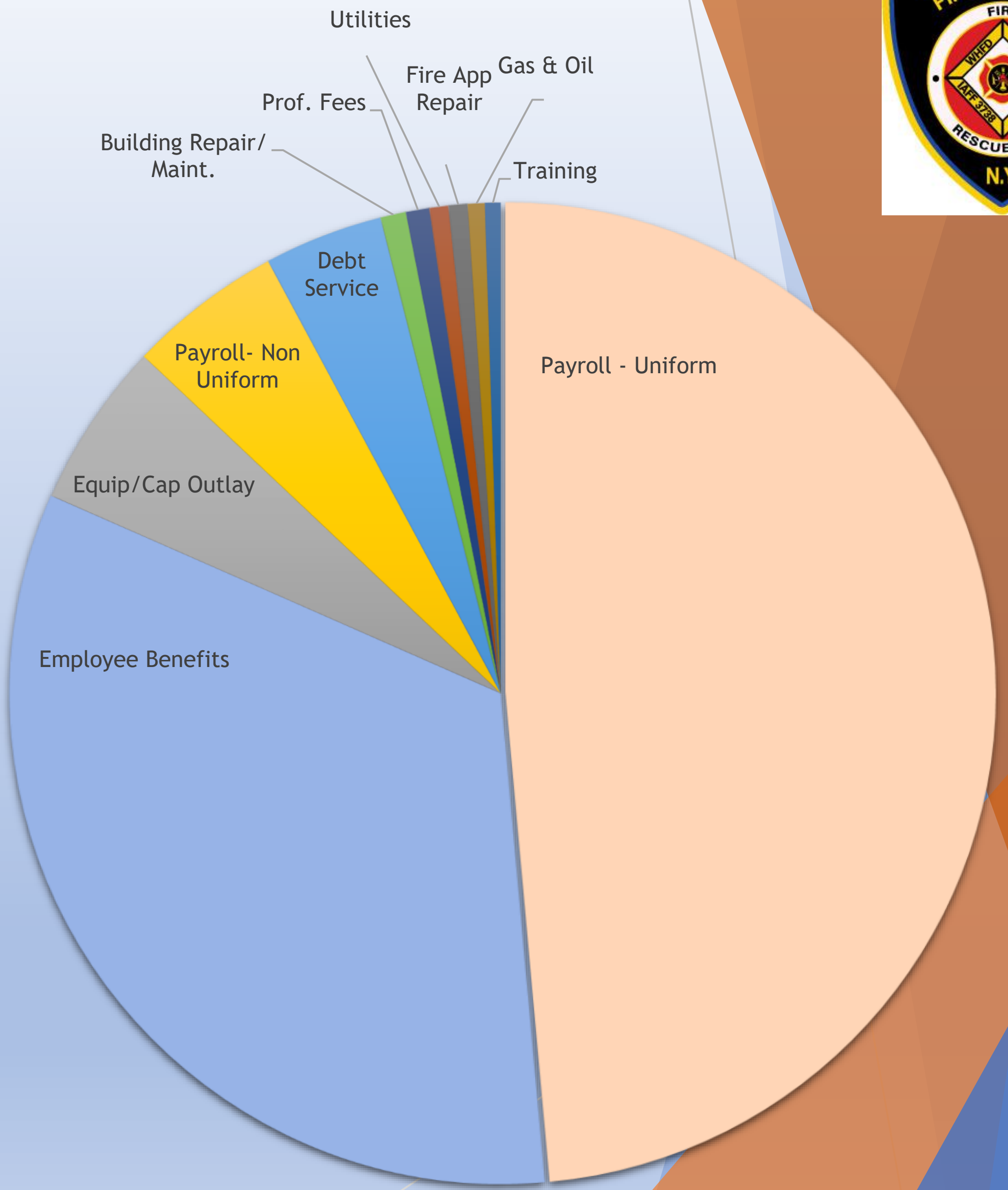
2026 Budget Hearing

October 21, 2025

2026 Tax Cap Summary		
	2025 Tax Levy	$ 20,942,910.00
x	Tax base growth factor	1.0113
+	2024 PILOT	$ 54,000.00
x	Allowable levy growth factor	1.02
-	Anticipated 2025 PILOT	$ 55,000.00
+	Carryover	-
=	2026 Tax Levy Limit	$ 21,603,236.00
	2026 Proposed Tax Levy- approved 9/16/25	$ 21,580,401.00
	Difference= Under the tax cap	$ 22,835.00

Account	Revenue Category	2025	2026
A2401	Interest Income *	$ 200,000.00	$ 330,000.00
A2701	Refunds of Expenditures / Misc.	$ 20,000.00	$ 0.00
A2702	Insurance Reimbursements	$ 10,000.00	$ 30,000.00
A2705	Gifts & Donations	$ 50,000.00	$ 50,000.00
A1081	PILOT Income	$ 54,000.00	$ 55,000.00
Sta. 6	Inter-fund Transfer	$ 250,000.00	$ 300,000.00
	Revenue Total	**$ 584,000.00**	**$ 765,000.00**
	* Favorable rates on CD's		
A5031	Appropriated Fund Balance	$ -	**$ 1,317,000.00**

2026 Proposed Appropriations		$ 23,662,401
Expense by Category		
	2026 Proposed	% of total Budget
Payroll - Uniform	$ 10,381,000.00	43.88%
Employee Benefits	$ 7,966,000.00	33.67%
Equip/Cap Outlay/Reserves	$ 1,962,000.00	8.30%
Payroll- Non-Uniform	$ 939,000.00	3.97%
Debt Service	$ 791,501.00	3.34%
Building Repair/Maintenance	$ 191,000.00	0.81%
Utilities	$ 172,200.00	0.73%
Fire Apparatus/Vehicle Repair	$ 170,000.00	0.72%
Training	$ 128,000.00	0.54%
Gas & Oil	$ 125,000.00	0.53%
Professional Fees, Legal	$ 99,500.00	0.42%
	$ 22,925,201.00	96.92%
	Top 11 expense categories account for 97% of the total budget	



Account	Expense Detail	2025	2026	Diff
	Salary - Uniform	$ 9,637,000.00	$ 10,381,000.00	$ 744,000.00
	Salary - Non-Uniform	$ 800,000.00	$ 939,000.00	$ 139,000.00
A3401.1	Total Personnel	$ 10,437,000.00	$ 11,320,000.00	$ 883,000.00
	Truck Capital Reserves	$ 500,000.00	$ 1,044,000.00	$ 544,000.00
	Building Capital Reserves	$ 150,000.00	$ 175,000.00	$ 25,000
A3401.2	Equipment	$ 648,000.00	$ 743,000.00	$ 95,000.00
A3410.4	Contractural Expenses	$ 1,620,550.00	$ 1,622,900.00	$ 2,350.00
A9010.8	State Retirement	$ 135,000.00	$ 176,000.00	$ 41,000.00
A9015	Fire & Police Retirement	$ 3,000,000.00	$ 3,307,000.00	$ 307,000.00
A9025.8	Local Service Award	$ 164,000.00	$ 175,000.00	$ 11,000.00
A9030.8	Social Security	$ 834,960.00	$ 906,000.00	$ 71,040.00
A9040.8	Workers' Compensation	$ 183,700.00	$ 187,000.00	$ 3,300.00
A9085.8	Hospital, Medical, Dental Ins	$ 2,950,000.00	$ 3,120,000.00	$ 170,000.00
A9040.4	Accidental Ins. -Volunteers	$ 13,000.00	$ 11,000.00	$ (2,000.00)
A9045.8	Life Insurance	$ 61,000.00	$ 65,000.00	$ 4,000.00
A9055.8	Disability Insurance	$ 2,000.00	$ 2,000.00	$ -
A9608.8	Suppl Retired Disabled Firefighter	$ 39,800.00	$ 17,000.00	$ (22,800.00)
A9710.6	Serial Bonds - Principal	$ 415,000.00	$ 430,000.00	$ 15,000.00
A9710.7	Serial Bonds - Interest	$ 372,900.00	$ 361,501.00	$ (11,399.00)
		$ 21,526,910.00	$ 23,662,401.00	$ 2,135,491.00

Expense Change by Category	2025		2026		$ Increase	% Increase
BUDGET	$ 21,526,910.00		$ 23,662,401.00		$ 2,135,491.00	9.92%
PR:						
Uniform	$ 9,637,000.00	45%	$ 10,381,000.00	44%		
Non-Uniform	$ 800,000.00	4%	$ 939,000.00	4%		
Benefits	$ 7,383,460.00	34%	$ 7,966,000.00	34%		
	$ 17,820,460.00	83%	$ 19,286,000.00	82%	$ 1,465,540.00	8.%
Reserves	$ 650,000.00	3%	$ 1,219,000.00	5%		
Capital	$ 648,000.00	3%	$ 743,000.00	3%		
Debt	$ 787,900.00	4%	$ 791,501.00	3%		
	$ 2,085,900.00	10%	$ 2,753,501.00	12%	$ 667,601.00	32%
Contractual	$ 1,620,550.00	8%	$ 1,622,900.00	7%	$ 2,350.00	.1%
TAX LEVY	$ 20,942,910.00		$ 21,580,401.00		$ 637,491.00	3%

2025 Tax Rate was $3.475 per thousand		
2026 Proposed Tax Rate = $2.806 per thousand		
This is a decrease of $.669 from 2025		Exceeded
Rate History:	Per 1,000	Tax Cap
2022	3.18	No
2023	3.35	Y
2024	3.30	Y
2025	3.475	Y
Proposed 2026	2.806	No

	Tax Rate/1,000	Avg. home value	Annual cost
2025	$ 3.475	$ 200,000.00	$ 695.00
2025	$ 2.806	$ 250,000.00	$ 701.50
	2026 estimated annual cost increase		$ 6.50

Fund Balance	2025 Estimate	Notes
	At 10/20/25	
Assigned Appropriated Fund Balance	$ 1,317,000.00	Any excess funds would be used to offset the 2025 Tax Levy
Unassigned Unappropriated Fund Balance	$ 3,308,865.00	These funds remain unassigned/unallocated per the District's Fund Balance Policy (target 15% of budget)
TOTAL	$ 4,625,865.00	
Estimated Reserve Balances*		Notes
Truck Capital Reserve	$ 697,500.00	Reserve funds at year end for purchase/major repair of apparatus
Cap Bldg & Improvement Reserve	$ 740,000.00	Reserve funds at year end for significant facilities projects
TOTAL	$ 1,435,000.00	
* Expenditures from these reserve accounts are subject to a permissive referendum		