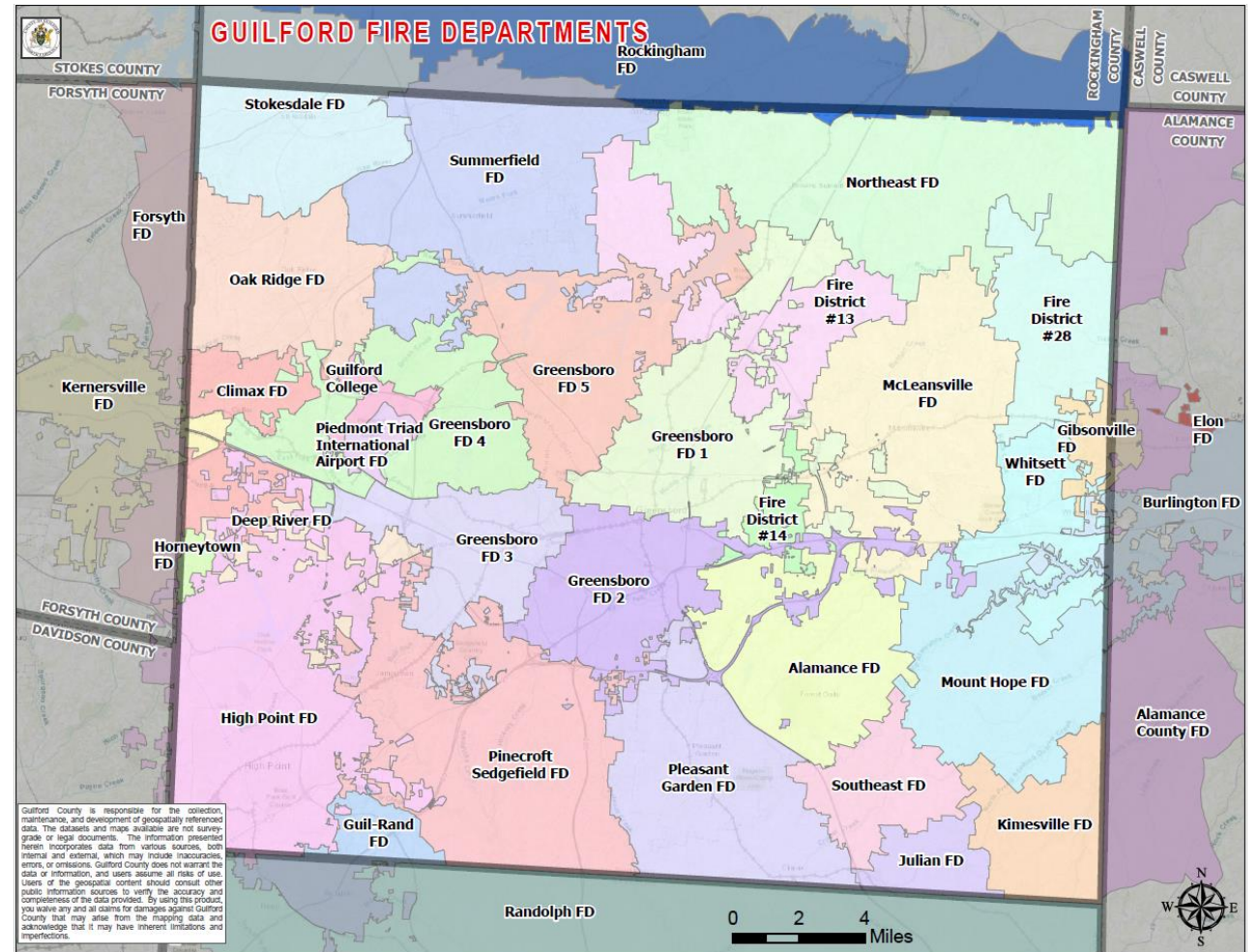


FY27 Rural Fire Districts Update

June 18th, 2026

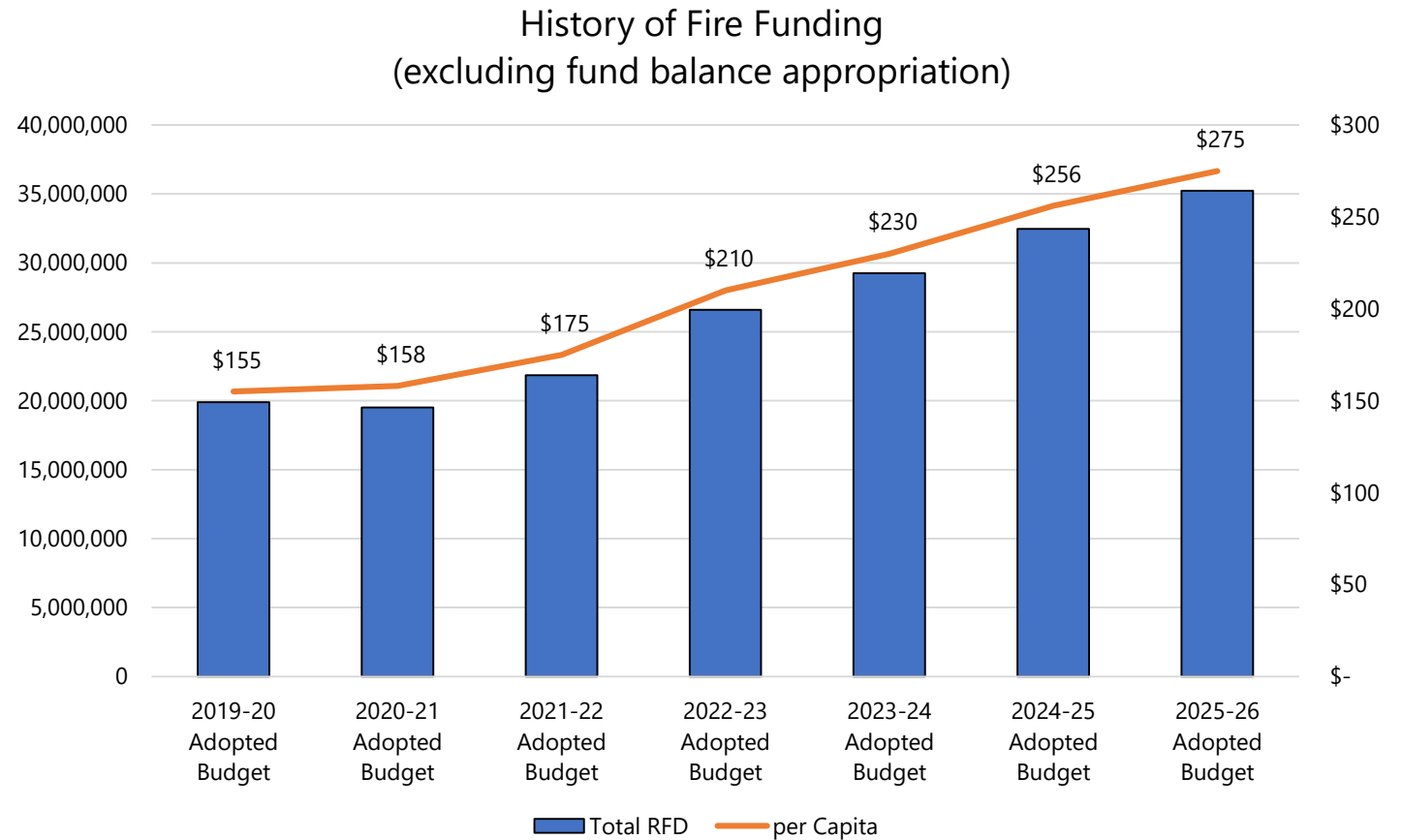
Objectives

Review FY2027 revised budget estimates and funding requests, associated with a reduction associated with the moratorium

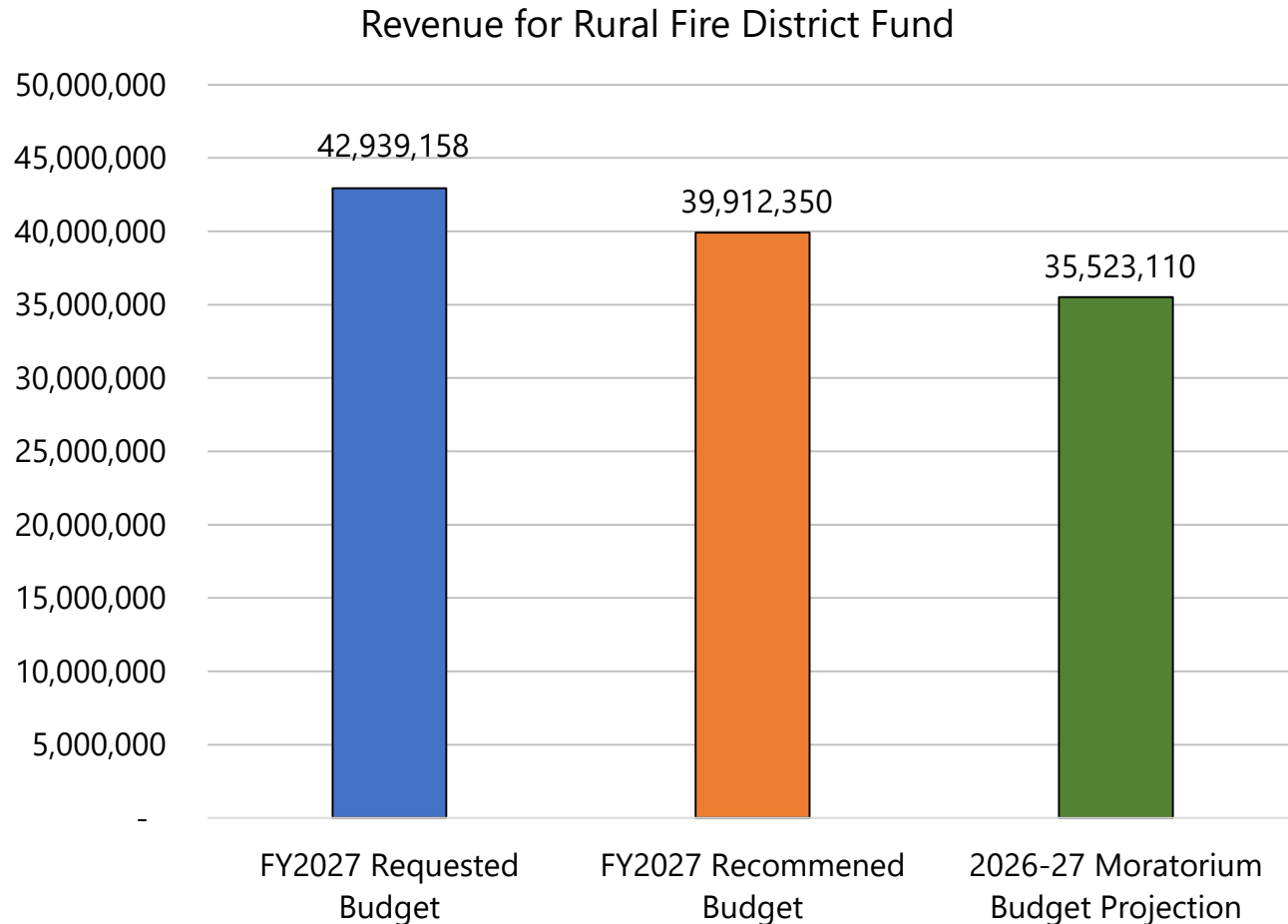


Rural Fire Districts

- 23 Adopted Rural Fire District Tax Rates.
- The County Contracts with 17 Non-Profit Fire Departments and 4 Municipal Fire Departments to provide Fire Protection Services in Guilford County.
- The County has increased the investment for fire protection over the last 6 years.



Moratorium Revenue Impact



The recommended budget capped growth above revenue neutral at 16%.

Districts requested **\$7.4 million** above estimated revenues generated under a moratorium.

If SB474 is passed, districts would gain ~\$0.3 million.

FY26 Adopted vs. Moratorium

District	2025-26 Adopted Budget	2026-27 Moratorium Budget Projection (w/ Equalization)	Moratorium (w/ Equalization) vs. FY26 Adopted	% Change
Alamance FPSD	3,513,330	3,498,110	(15,220)	(0.4%)
Central Piedmont FPSD (prv. PG & Climax)	2,521,687	2,525,000	3,313	0.1%
Colfax FPSD	1,103,000	1,064,000	(39,000)	(3.5%)
Deep River No. 18 FPSD	475,768	478,000	2,232	0.5%
Fire Prot Service Dist No. 1	57,000	57,000	0	0.0%
Friedens No. 28 FPSD	657,375	662,000	4,625	0.7%
Gibsonville FPD	15,000	16,000	1,000	6.7%
Guil-Rand FPSD	310,000	314,000	4,000	1.3%
Julian Fire Prot Serv Dist	116,000	112,000	(4,000)	(3.4%)
Kimesville FPD	193,638	191,000	(2,638)	(1.4%)
McLeansville FPSD	2,166,000	2,132,000	(34,000)	(1.6%)
Mt Hope Fire Prot Ser Dist	1,609,000	1,606,000	(3,000)	(0.2%)
No. 14 FPSD	342,342	347,000	4,658	1.4%
Northeast FPSD	2,620,362	2,686,000	65,638	2.5%
Oak Ridge FPSD	3,231,000	3,357,000	126,000	3.9%
Pinecroft-Sedgefield FPSD	4,270,000	4,225,000	(45,000)	(1.1%)
Guilford College FPSD	220,961	115,000	(105,961)	(48.0%)
PTIA FPSD	696,072	858,000	161,928	23.3%
Rankin No. 13 FPSD	2,616,000	2,676,000	60,000	2.3%
Southeast FPSD	402,000	392,000	(10,000)	(2.5%)
Stokesdale FPD	1,819,000	1,869,000	50,000	2.7%
Summerfield FPSD	4,966,901	4,970,000	3,099	0.1%
Whitsett FPSD	1,303,000	1,373,000	70,000	5.4%
Total	\$35,225,436	\$35,523,110	\$297,674	0.8%

Equalization loss would essentially hold every department to prior year adopted, with about 8 departments would drop below prior year adopted.

Revenue swings include reallocation of sales tax based on prior year tax levy, which can increase or decrease depending on other tax levy changes.

*Does not include the decrease in Guilford College revenues as this was a result of district realignment captured by PTIA increase



FY26 Adopted vs. Moratorium

Without equalization, all districts would either meet or slightly exceed adopted FY26 revenues.

*Does not include the decrease in Guilford College revenues as this was a result of district realignment captured by PTIA increase

District	2025-26 Adopted Budget	2026-27 Moratorium Budget Projection (w/o Equalization)	Moratorium (w/o Equalization) vs. FY26 Adopted	% Change
Alamance FPSD	3,513,330	3,516,390	3,060	0.1%
Central Piedmont FPSD (prv. PG & Climax)	2,521,687	2,596,000	74,313	2.9%
Colfax FPSD	1,103,000	1,103,000	-	0.0%
Deep River No. 18 FPSD	475,768	482,000	6,232	1.3%
Fire Prot Service Dist No. 1	57,000	58,000	1,000	1.8%
Friedens No. 28 FPSD	657,375	676,000	18,625	2.8%
Gibsonville FPD	15,000	16,000	1,000	6.7%
Guil-Rand FPSD	310,000	319,000	9,000	2.9%
Julian Fire Prot Serv Dist	116,000	116,000	-	0.0%
Kimesville FPD	193,638	194,000	362	0.2%
McLeansville FPSD	2,166,000	2,166,000	-	0.0%
Mt Hope Fire Prot Ser Dist	1,609,000	1,615,000	6,000	0.4%
No. 14 FPSD	342,342	348,000	5,658	1.7%
Northeast FPSD	2,620,362	2,712,000	91,638	3.5%
Oak Ridge FPSD	3,231,000	3,374,000	143,000	4.4%
Pinecroft-Sedgefield FPSD	4,270,000	4,270,000	-	0.0%
Guilford College FPSD	220,961	123,000	(97,961)	-44.3%
PTIA FPSD	696,072	859,000	162,928	23.4%
Rankin No. 13 FPSD	2,616,000	2,693,000	77,000	2.9%
Southeast FPSD	402,000	402,000	-	0.0%
Stokesdale FPD	1,819,000	1,885,000	66,000	3.6%
Summerfield FPSD	4,966,901	4,996,000	29,099	0.6%
Whitsett FPSD	1,303,000	1,438,000	135,000	10.4%
Total	\$35,225,436	\$35,957,390	\$ 731,954	2.1%



Fire Service Cost Increases

All districts have projected increased costs in their continuation budget submissions for FY2027.

These industry-wide increases include the following expenses:

- Group Insurance Rates
- Retirement (LGERS)
- Workers Compensation
- Turnout Gear
- General Supplies

Options for Consideration

- Maintain FY2026 Adopted Tax Rates
- Adjust Tax Rates to offset impact of equalization and hold all districts to FY2026 adopted funding levels
- Adjust Tax Rates to fund department expansion requests

Supplementary Section: Impacts by Department

Alamance FPSD

District	FY2027 Budget
FY2026 Adopted	3,513,330
FY2027 Estimate Based on Prior Year Rate	3,498,110
Moratorium vs. FY26 Adopted	(15,220)
% Difference	(0.4%)
Tax Rate Increase to Break Even	0.0011
2026-27 Initial Requested Budget \$	3,876,204
FY2027 Estimate Based on Prior Year Rate	3,498,110
Moratorium vs. Requested	(378,094)
% Difference	(9.8%)
Tax Rate Increase to Fund the Request	0.0278

Potential
Gain if SB
474 Passes:
\$18,280

Current Tax Rate: \$0.2202

Impacts Include:

- Capital Replacement for apparatus and equipment
- Personnel

To whom it may concern,

This budget development cycle has been challenging for us all. The Alamance Community Fire Department and our Board of Directors have put in countless hours to ensure that the budget we proposed provided for the needs of our community this year and into the future. We take pride in being good stewards of the taxpayer's money and using it judiciously.

Our proposed budget was within the limits imposed by the County Manager in his recommended budget. We were able to accomplish this because we chose a strategy of gradually growing our budget along with the projected needs of our department and community. This prevents the sticker shock of large increases in a single tax year for our taxpayers.

The possibility of a moratorium will have a drastic effect on these carefully crafted plans to fund the needs of our community and provide them with the best service possible. If a moratorium is passed and there is no corresponding tax increase to fill the gap, we will be forced to cut \$334,079 from our proposed budget. There are only two places within our budget where these cuts can be made, our Long-Term Asset Plan or from personnel. Our Long-Term Asset Plan provides funds for apparatus and equipment purchases. Cutting personnel would cause a reduction in the quality of service that we provide and is not an option that our department or Board of Directors is comfortable with while implementing our fiduciary duties. This limits us cutting the capital funds from our Long-Term Asset Plan. This will set us back on replacing important life-saving equipment.

The added possibility of an additional tax levy limit beginning in FY28 could potentially cripple our growth and ability to add response personnel and equipment that will be needed as our community grows and develops.


Chief Christopher Meyers

Alamance Community Fire District
336-697-0572 (office) 336-740-0041 (cell)

Note: District letter was based on preliminary figures

Central Piedmont

District	FY2027 Budget
FY2026 Adopted	2,521,687
FY2027 Estimate Based on Prior Year Rate	2,525,000
Moratorium vs. FY26 Adopted	3,313
% Difference	0.1%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	3,309,021
FY2027 Estimate Based on Prior Year Rate	2,525,000
Moratorium vs. Requested	(784,021)
% Difference	(23.7%)
Tax Rate Increase to Fund the Request	0.0780

Potential
Gain if SB
474 Passes :
\$71,000

Current Tax Rate: \$0.2149

Impacts Include:

- No personnel expansion & staffing initiatives
- Delay of capital equipment & apparatus purchases

“While we understand that final revenue estimates are still being evaluated, a budget based primarily on prior-year revenues would not adequately account for increasing operational costs, service demand, personnel expenses, inflation, apparatus maintenance, equipment replacement, and regulatory requirements.

Under a moratorium budget, our department would be forced to delay or reduce critical expenditures, including apparatus replacement planning, 3 positions, capital improvements, equipment purchases, training programs, and staffing initiatives. These reductions could negatively affect emergency response capabilities, firefighter safety, operational readiness, and our ability to meet the growing service demands of the district.

In addition, the inability to fund approved strategic initiatives and long-term capital needs would increase future financial pressures, potentially resulting in higher costs to taxpayers and greater risks to maintaining the level of fire protection and emergency services currently expected by our residents.

Our Board of Directors and Fire Commissioners carefully developed and approved the proposed budget based on identified operational needs, community growth, and service expectations. Operating under a moratorium budget would limit our ability to achieve those objectives and could ultimately impact the quality and reliability of emergency services provided throughout the district.

As you recall, our department achieved a major milestone last year in the merger between Climax and Pleasant Garden Fire Departments to form our new regional fire department. As part of this merger, a third-party consultant (NC Fire Chief Consulting) was utilized to evaluate our organization and see what safety and operational enhancements were needed and justified. As part of the recommendations from the consultant, our department began the process of implementing a multi-step approach to occur over a period of four years. A tax rate increase was requested last year to provide the financial means to begin implementing this multi-step approach of needed enhancements. With the County Manager cutting our tax rate almost 4 cents this moratorium would have long – term impacts on our organization.”

District	FY2027 Budget
FY2026 Adopted	1,103,000
FY2027 Estimate Based on Prior Year Rate	1,064,000
Moratorium vs. FY26 Adopted	(39,000)
% Difference	(3.5%)
Tax Rate Increase to Break Even	0.0060
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2026-27 Initial Requested Budget \$	1,364,000
FY2027 Estimate Based on Prior Year Rate	1,064,000
Moratorium vs. Requested	(300,000)
% Difference	(22.0%)
Tax Rate Increase to Fund the Request	0.0460

Potential
Gain if SB
474 Passes:
\$9,000

Current Tax Rate: \$0.1359

Impacts Include:

- Limit the ability to respond to inflationary pressures
- Delay capital upgrades and replacements

Scenario 2: Moratorium Budget

Under a property tax moratorium utilizing the current adopted rate and prior-year revenue levels, Kernersville Fire Rescue Department would be limited in addressing actual personnel costs. While a moratorium budget may allow the department to maintain current operations in the short-term, it would significantly reduce the department's flexibility to respond to rising labor costs, inflationary pressures, building and grounds upgrades, and apparatus replacement needs.

The long-term impact of a moratorium is particularly concerning for this rural district. Without future revenue growth or the ability to adjust tax rates to meet operational needs, our rural district may face difficult decisions regarding staffing levels, service delivery, equipment replacement schedules, and



overall financial sustainability. Kernersville Fire Rescue Department remains committed to providing effective emergency services to the Colfax Fire District while maintaining responsible fiscal stewardship and appreciates the County's continued support of rural fire protection services.

Sincerely,
Jason L. Robinson
Jason L. Robinson
Deputy Chief of Support Services

Deep River

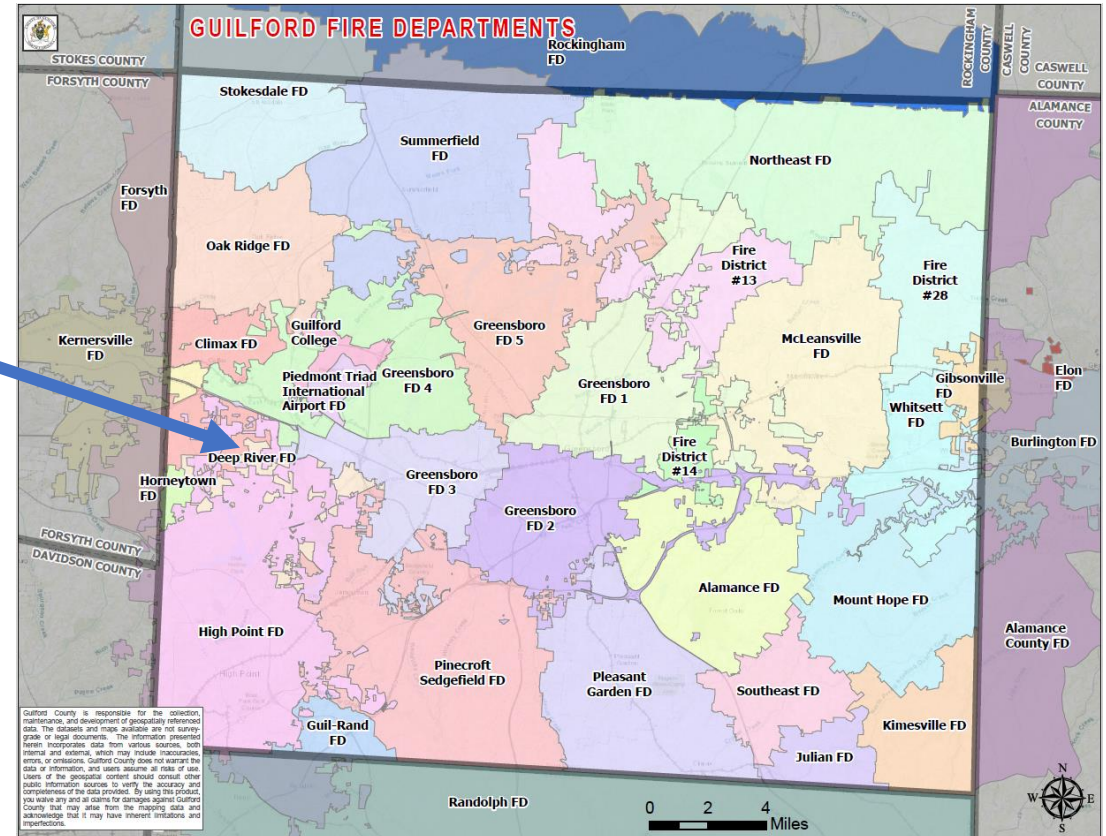
District	FY2027 Budget
FY2026 Adopted	475,768
FY2027 Estimate Based on Prior Year Rate	478,000
Moratorium vs. FY26 Adopted	2,232
% Difference	0.5%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	505,000
FY2027 Estimate Based on Prior Year Rate	478,000
Moratorium vs. Requested	(27,000)
% Difference	(5.3%)
Tax Rate Increase to Fund the Request	0.0102

Potential Gain if SB 474 Passes: \$4,000

Current Tax Rate: \$0.1500

Impacts Include:

- Limited ability to keep up with rising operating costs



Fire Protection No. 1

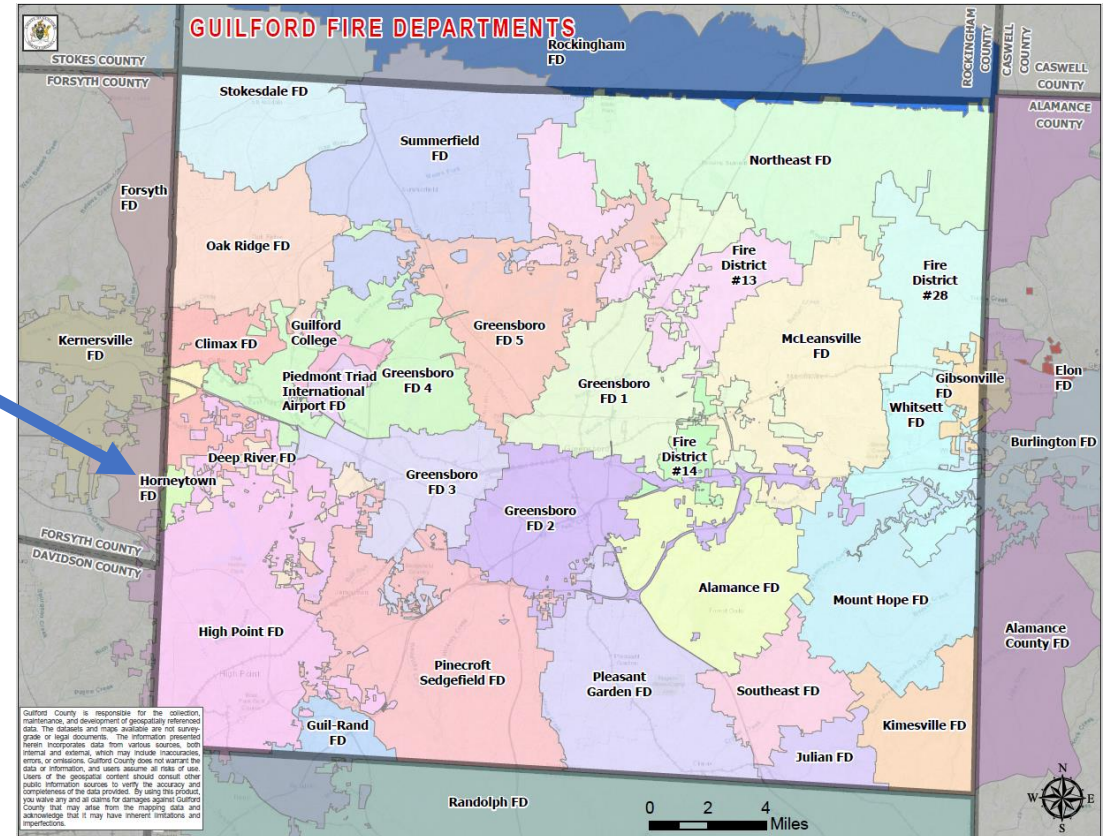
District	FY2027 Budget
FY2026 Adopted	57,000
FY2027 Estimate Based on Prior Year Rate	57,000
Moratorium vs. FY26 Adopted	-
% Difference	-%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	76,000
FY2027 Estimate Based on Prior Year Rate	57,000
Moratorium vs. Requested	(19,000)
% Difference	(25.0%)
Tax Rate Increase to Fund the Request	0.0613

Potential Gain if SB 474 Passes: \$1,000

Current Tax Rate: \$0.1500

Impacts Include:

- Limited ability to keep up with rising operating costs



Friedens No. 28

District	FY2027 Budget
FY2026 Adopted	657,375
FY2027 Estimate Based on Prior Year Rate	662,000
Moratorium vs. FY26 Adopted	4,625
% Difference	0.7%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	887,000
FY2027 Estimate Based on Prior Year Rate	662,000
Moratorium vs. Requested	(225,000)
% Difference	(25.4%)
Tax Rate Increase to Fund the Request	0.1009

Potential
Gain if SB
474 Passes:
\$14,000

Current Tax Rate: \$0.2667

Impacts Include:

- Prevent the addition of new staff
- Reduction in part-time staff

From: Chief Kenny Apple

RE: 2027 Budget Process

The unknown is always more problematic than knowing what you are faced with.

NOT having the increase in tax rate greatly reduces if not halts our plan any for future growth and development. Not only our ability to provide adequate service for the District, but for surrounding aid departments that rely on us being staffed daily to assist them. Having at least the “managers recommended budget” would take care of current rising capital expenses and potentially allow for better planning on upcoming equipment and staffing that will be needed to ensure safe and effective operation at our District level. We would be able to proceed with current employees’ salary adjustments and will be able to secure more staffing to ensure our district is 100% covered 24/7

We originally did ask for a higher tax rate than the recommended budget the manager sent to ascertain and provide better, qualified staff for the area served due to the recent growth coming out our way. With at least the ‘recommendation budget’ of the manager this would be difficult, but still possible.

Should the Moratorium budget pass: The likelihood that we are able to hire *any* extra staff to ensure complete quality coverage for the area we serve will be eliminated and even the support we receive from the part-time staff will also be cut short to compensate for the loss of revenue. This, along with the fact our capital expenses would barely be covered for day-to-day operation. Let alone any larger expense that may be needed throughout the year to keep in compliance with quality service to the community. Should the moratorium pass, this department would not be allowed the opportunity to keep and serve in the manner we have been since last budget due to rising costs of operational expenses.

Gibsonville

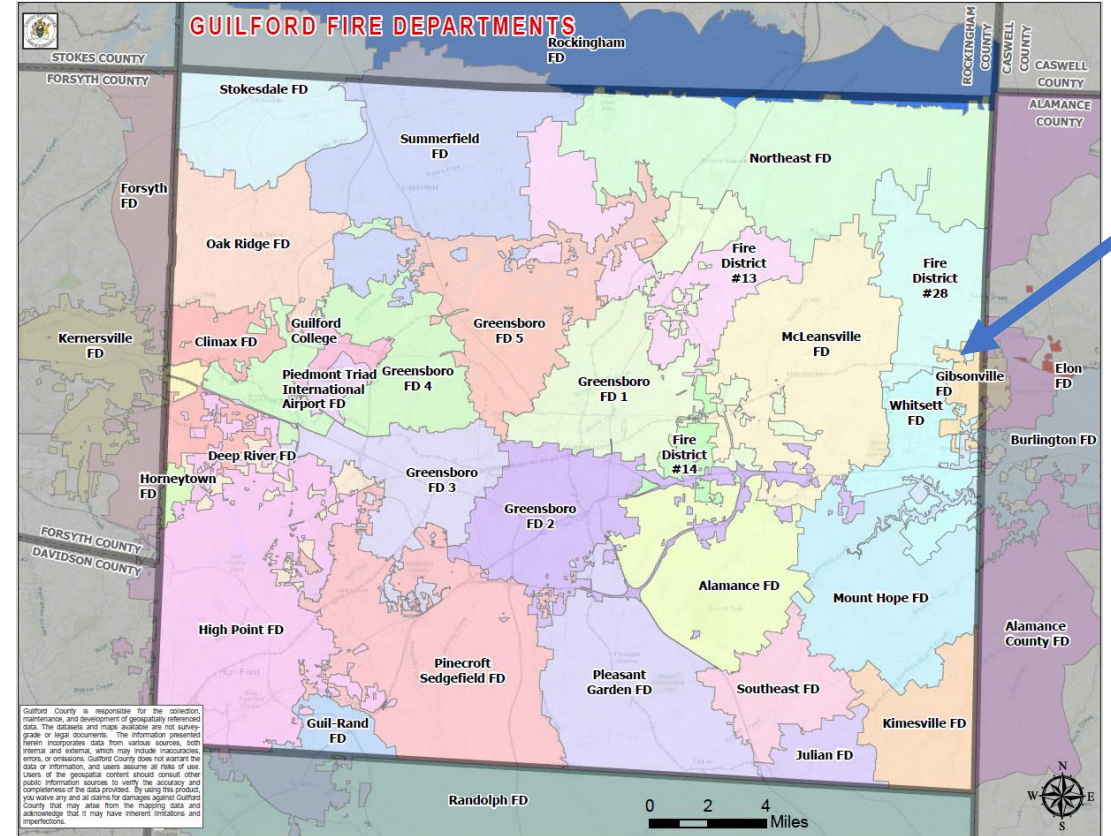
District	FY2027 Budget
FY2026 Adopted	15,000
FY2027 Estimate Based on Prior Year Rate	16,000
Moratorium vs. FY26 Adopted	1,000
% Difference	6.7%
Tax Rate Increase to Break Even	-
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2026-27 Initial Requested Budget \$	23,000
FY2027 Estimate Based on Prior Year Rate	16,000
Moratorium vs. Requested	(7,000)
% Difference	(30.4%)
Tax Rate Increase to Fund the Request	0.0412

Potential Gain if SB 474 Passes: \$0

Current Tax Rate: \$0.0774

Impacts Include:

- Limited ability to keep up with rising operating costs



Guil-Rand

District	FY2027 Budget
FY2026 Adopted	310,000
FY2027 Estimate Based on Prior Year Rate	314,000
Moratorium vs. FY26 Adopted	4,000
% Difference	1.3%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	454,000
FY2027 Estimate Based on Prior Year Rate	314,000
Moratorium vs. Requested	(140,000)
% Difference	(30.8%)
Tax Rate Increase to Fund the Request	0.0782

Potential
Gain if SB
474 Passes:
\$5,000

Current Tax Rate: \$0.1466

Impacts Include:

- Reduce number of new staff positions
- Elimination & delay of capital projects and apparatus purchases

Guil-Rand Fire Department

10506 S. Main St.
Archdale N.C. 27203
(336) 431-2512 / Fax (336) 431-9622

FIRE CHIEF Luke Richardson

Scenario #2: Moratorium Budget.

- This would reduce our Guilford revenues by \$148,000 or 33% over revaluation projections.
- We would need a tax increase just to get us level with what we are asking for in the FY27 budget, if not this year, certainly for FY28 and beyond.
- This would cause deeper cuts to our planned capital projects and will limit our plans to hire additional staff in the upcoming budget. We plan to add 6 new firefighter positions in FY27. We may only be able to hire 3 of the 6.
- We should be taking delivery of 3 new fire trucks in FY28. We plan to take a loan out to pay for the majority of these trucks. We plan to pay for this with the property revaluation in both counties because our annual payment will be around \$400,000.00. Without this, we would be forced to ask for a major tax increase and it would severely limit our future plans to hire staff to meet our Standard of Coverage.
- In either situation, most if not all fire departments in the county would be severely hampered. Future staffing needed to meet the increasing demands of the fire service would be stopped, reduced, or put off for years. Major capital purchases such as fire trucks would be eliminated or put off for years, forcing fire departments to rely on aging equipment when the call comes in for help.

I am writing this letter to officially ask for a fire tax rate increase for Guil-Rand Fire Department. I am asking for a **2.71** rate increase over our current **14.66** rate. This will put our revenues for fiscal year 2027 at nearly **\$359,000.00** which is close to what you had in your recommended budget to the county commissioners. Without a rate increase, our department would be faced with another year of revenue declines from Guilford County. This would be detrimental to us as we continue to add new staff to meet our Standard of Coverage, purchase new equipment, and pay for new fire trucks that we will take delivery of soon.

Julian Fire Protection

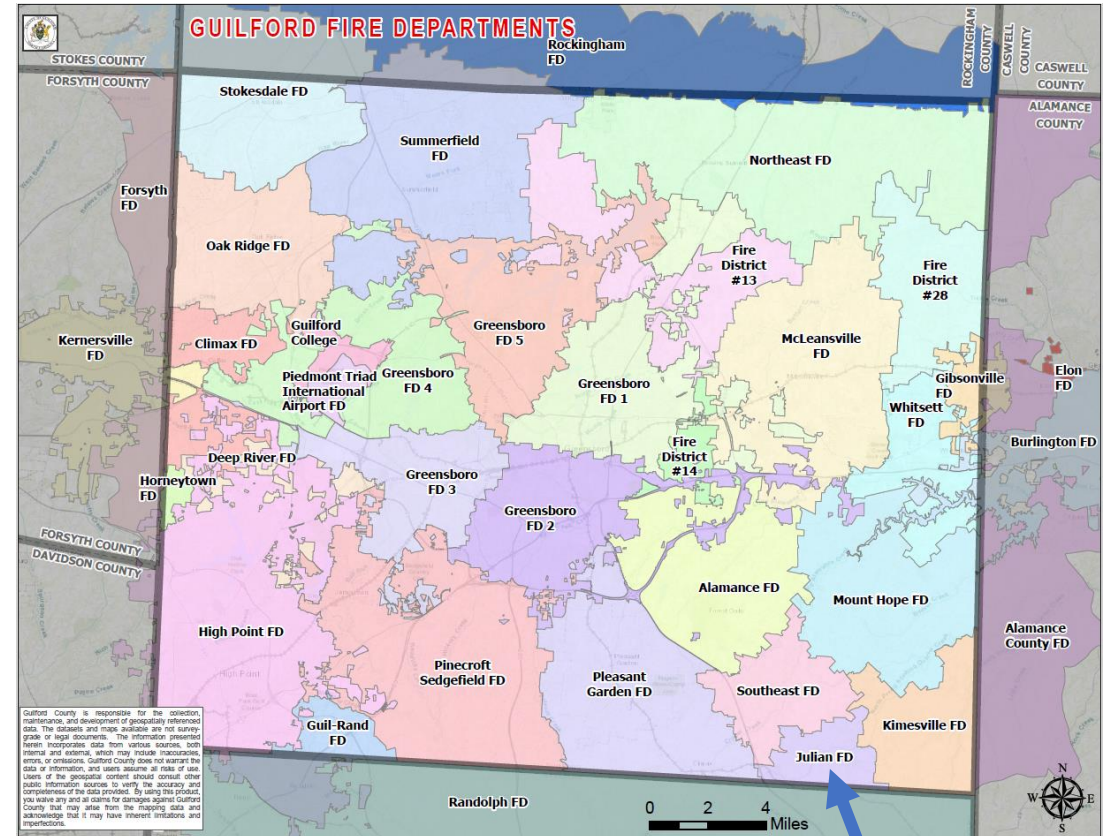
District	FY2027 Budget
FY2026 Adopted	116,000
FY2027 Estimate Based on Prior Year Rate	112,000
Moratorium vs. FY26 Adopted	(4,000)
% Difference	(3.4%)
Tax Rate Increase to Break Even	0.0052
2026-27 Initial Requested Budget \$	151,400
FY2027 Estimate Based on Prior Year Rate	112,000
Moratorium vs. Requested	(39,400)
% Difference	(26.0%)
Tax Rate Increase to Fund the Request	0.0512

Potential Gain if SB 474 Passes: \$1,000

Current Tax Rate: \$0.1214

Impacts Include:

- Limited ability to keep up with rising operating costs



Kimesville

District	FY2027 Budget
FY2026 Adopted	193,638
FY2027 Estimate Based on Prior Year Rate	191,000
Moratorium vs. FY26 Adopted	(2,638)
% Difference	(1.4%)
Tax Rate Increase to Break Even	0.0002
2026-27 Initial Requested Budget \$	268,000
FY2027 Estimate Based on Prior Year Rate	191,000
Moratorium vs. Requested	(77,000)
% Difference	(28.7%)
Tax Rate Increase to Fund the Request	0.0579*

Potential
Gain if SB
474 Passes:
\$3,000

Current Tax Rate: \$0.1260

Impacts Include:

- Limited ability to keep up with rising operating costs

“Kimesville would like to stay at a \$0.12 tax rate due to being the lowest budget in the county and all volunteer. We are needing to update our building to accommodate the future and if we go backwards on our rate, we will prolong our timeframe on being able to do that.”

*Kimesville is classified as a Fire Protection District, not a Fire Service Protection District. This FPD is capped at 15 cents as opposed to a FPSD with no cap.

McLeansville

District	FY2027 Budget
FY2026 Adopted	2,166,000
FY2027 Estimate Based on Prior Year Rate	2,132,000
Moratorium vs. FY26 Adopted	(34,000)
% Difference	(1.6%)
Tax Rate Increase to Break Even	0.0031
2026-27 Initial Requested Budget \$	2,829,000
FY2027 Estimate Based on Prior Year Rate	2,132,000
Moratorium vs. Requested	(697,000)
% Difference	(24.6%)
Tax Rate Increase to Fund the Request	0.0642

Potential
Gain if SB
474 Passes:
\$19,000

Current Tax Rate: \$0.1650

Impacts Include:

- Eliminates the addition of 5 new positions
- Elimination & delay of capital projects and apparatus purchases

7. Conclusion

The BOD's proposed budget represents a disciplined, forward-looking plan that:

- Modernizes operations
- Ensures competitive compensation
- Maintains service levels
- **Preserves tax rate neutrality**

In contrast, the moratorium scenario imposes structural underfunding that **forces a tax increase simply to maintain basic emergency services.**

To correct this artificially induced deficit and return to the Board's approved funding level, McLFD would ultimately require a **10.1-cent tax increase**. While the tax rate has been adjusted once in recent years to offset declining budgets, additional increases will become unavoidable if a moratorium constrains operational funding.

Request

The Board of Directors respectfully requests that the Board of Commissioners approve the McLeansville Fire Department FY 2026–2027 budget as submitted, in the amount of **\$2,829,000**.

Mt. Hope

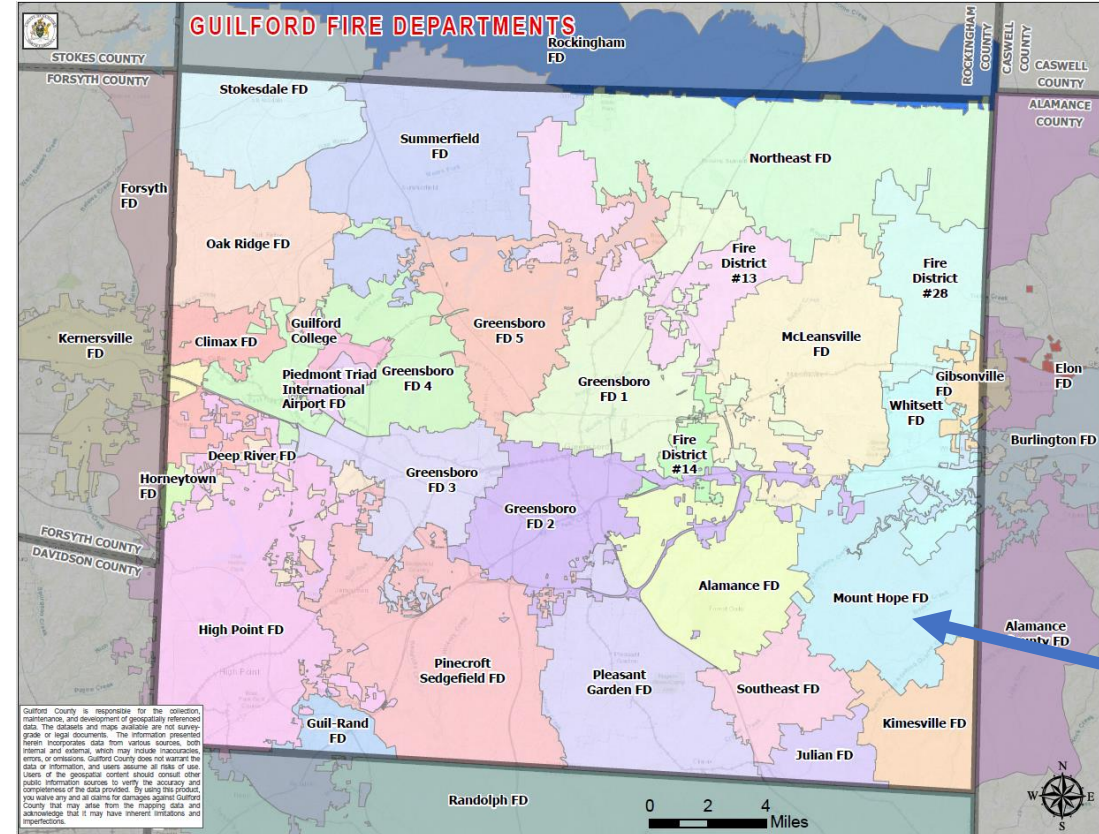
District	FY2027 Budget
FY2026 Adopted	1,609,000
FY2027 Estimate Based on Prior Year Rate	1,606,000
Moratorium vs. FY26 Adopted	(3,000)
% Difference	(0.2%)
Tax Rate Increase to Break Even	0.0003
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2026-27 Initial Requested Budget \$	1,904,000
FY2027 Estimate Based on Prior Year Rate	1,606,000
Moratorium vs. Requested	(298,000)
% Difference	(15.7%)
Tax Rate Increase to Fund the Request	0.0258

Potential Gain if SB 474 Passes: \$9,000

Current Tax Rate: \$0.1200

Impacts Include:

- Elimination of capital project for training facility



Northeast

District	FY2027 Budget
FY2026 Adopted	2,620,362
FY2027 Estimate Based on Prior Year Rate	2,686,000
Moratorium vs. FY26 Adopted	65,638
% Difference	2.5%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	3,428,056
FY2027 Estimate Based on Prior Year Rate	2,686,000
Moratorium vs. Requested	(742,056)
% Difference	(21.6%)
Tax Rate Increase to Fund the Request	0.0584

Potential
Gain if SB
474 Passes:
\$26,000

Current Tax Rate: \$0.1777

Impacts Include:

- Cannot add 2 staff positions
- Delays capital updates

“After more review with our budget projections and discussion with our Board we would like to change our request for the upcoming year. With the passing of the Moratorium Budget and the impact to possible staffing increases and retention Northeast would like to ask for **our fire tax rate to increase to .2100** for the next fiscal year. We will reduce the amount back to our previously asked amount of .1736 when the property tax increase goes into effect. We are asking for this increase to maintain our current staffing while adding positions to better prepare us for the future. I included the impacts of the reduction in our scenario questions and our expansion request previously turned into the budget department. Thank you for your consideration for helping our community be protected at the level they deserve.”

Oak Ridge

District	FY2027 Budget
FY2026 Adopted	3,231,000
FY2027 Estimate Based on Prior Year Rate	3,357,000
Moratorium vs. FY26 Adopted	126,000
% Difference	3.9%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	3,620,261
FY2027 Estimate Based on Prior Year Rate	3,357,000
Moratorium vs. Requested	(263,261)
% Difference	(7.3%)
Tax Rate Increase to Fund the Request	0.0114

Potential
Gain if SB
474 Passes:
\$17,000

Current Tax Rate: \$0.1227

Impacts Include:

- Defer 3 positions
- Reduce apparatus replacement

Scenario 2: Moratorium Budget

Please describe the impact to your district under a moratorium budget based on your current tax rate. We are still evaluating moratorium revenue estimates; however, a reasonable conservative estimate will be your prior-year adopted revenues, recognizing that growth may offset some of the loss from public service equalization and shifts in sales tax.

Oak Ridge Fire and Rescue will be able to operate and provide the same level of service to our citizens under the Moratorium Budget. To do this we will make two budget changes: 1. Defer the addition of three positions at Station 51 by a year. & 2. Reduce the renovation of our reserve engine and other planned small equipment improvements and replacements. The increased medical and mutual aid call load in Station 51's area of the fire district will be covered by existing staff. The increased call load will have negative effects on staffing coverage, but these can be managed in fiscal year 26-27. The negative effects will increase in the 27-28 fiscal year due to growth, and we feel that the effects will become severe in fiscal year 28-29. This is based on growth projections around the I-73/PTIA area and increasing demand for services.

Also, our budget committee created a "Budget B" using your estimated numbers if the moratorium was approved. At last night's board meeting this budget was approved by our board of directors. Should you need further changes or updates, we are ready to modify this budget in short order and submit it to your office. Our budget committee and our board are willing and ready to have call meetings should there be a need.

Pinecroft-Sedgefield



www.psfjd.com

Pinecroft Sedgefield Fire District, Inc.

2239 Bishop Road
Greensboro, NC 27406

Derek Carson, Fire Chief
(336) 299-4421

District	FY2027 Budget
FY2026 Adopted	4,270,000
FY2027 Estimate Based on Prior Year Rate	4,225,000
Moratorium vs. FY26 Adopted	(45,000)
% Difference	(1.1%)
Tax Rate Increase to Break Even	0.0021
2026-27 Initial Requested Budget \$	4,999,216
FY2027 Estimate Based on Prior Year Rate	4,225,000
Moratorium vs. Requested	(774,216)
% Difference	(15.5%)
Tax Rate Increase to Fund the Request	0.0365

Potential
Gain if SB
474 Passes:
\$30,000

Current Tax Rate: \$0.1672

Impacts Include:

- Personnel Pay Plan Implications
- Reduce number of new staff positions

Scenario 2: Moratorium Budget

Please describe the impact to your district under a moratorium budget based on your current tax rate. We are still evaluating moratorium revenue estimates; however, a reasonable conservative estimate will be your prior-year adopted revenues, recognizing that growth may offset some of the loss from public service equalization and shifts in sales tax.

The current moratorium revenue projection for PSFD is \$40,000 less than our current FY26 revenues due to sales tax and motor vehicle revenues decreasing. If the moratorium goes into effect, PSFD will be forced to request a fire tax increase from .1672 to .2060 (based on current values). This new fire tax rate (.2060) levied over the moratorium values will allow PSFD to implement our planned FY27 budget. If we can't do that, it will result in PSFD operating at revenues less than in the current fiscal year. For FY27, there are multiple expenses that are naturally increasing that are out of our control such as health insurance increasing 24%, LGERS employer contribution rate increasing 20% (mandated by NC), supplies increasing 20%, fuel increasing 40%, along with many others. It would also mean PSFD would not be able to implement the second step of our pay study and would have to eliminate any merit-based raises, which would put us further behind in our market. This would result in recruitment and retention failures, ultimately leading to decreased daily staffing levels and compromised response levels due to experienced and qualified firefighters leaving our fire department to go to higher paying municipalities of Greensboro and High Point or leaving Guilford County all together. Failing to generate the needed revenues on the front side will cost significantly more on the back.

The other item that comes in to play is the Constitutional Amendment (CA) that has the potential to limit the ability to increase our future fire tax rate over a specified percentage. If approved, this is expected to be set at around 3.5%. Under the moratorium scenario, if PSFD is not allowed to increase our fire tax rate this year and the Constitutional Amendment passes, it would take us over 5 years to increase our fire tax to the FY27 fire tax rate recommended by the County Manager. For this reason, it is vital that PSFD be approved for a fire tax rate increase in the amount required to generate the revenue needed to support our PSFD BOD approved budget. For PSFD, our fire tax rate also dictates our service contract with the Town of Jamestown. We build our budget with this in mind. If the County Manager or Board of Commissioners lowers our fire tax rate, this also has compounding effects on our contract revenues with the Town of Jamestown.

Please contact me with any questions you may have.

Respectfully,
Derek Carson, Fire Chief

Rankin No.13

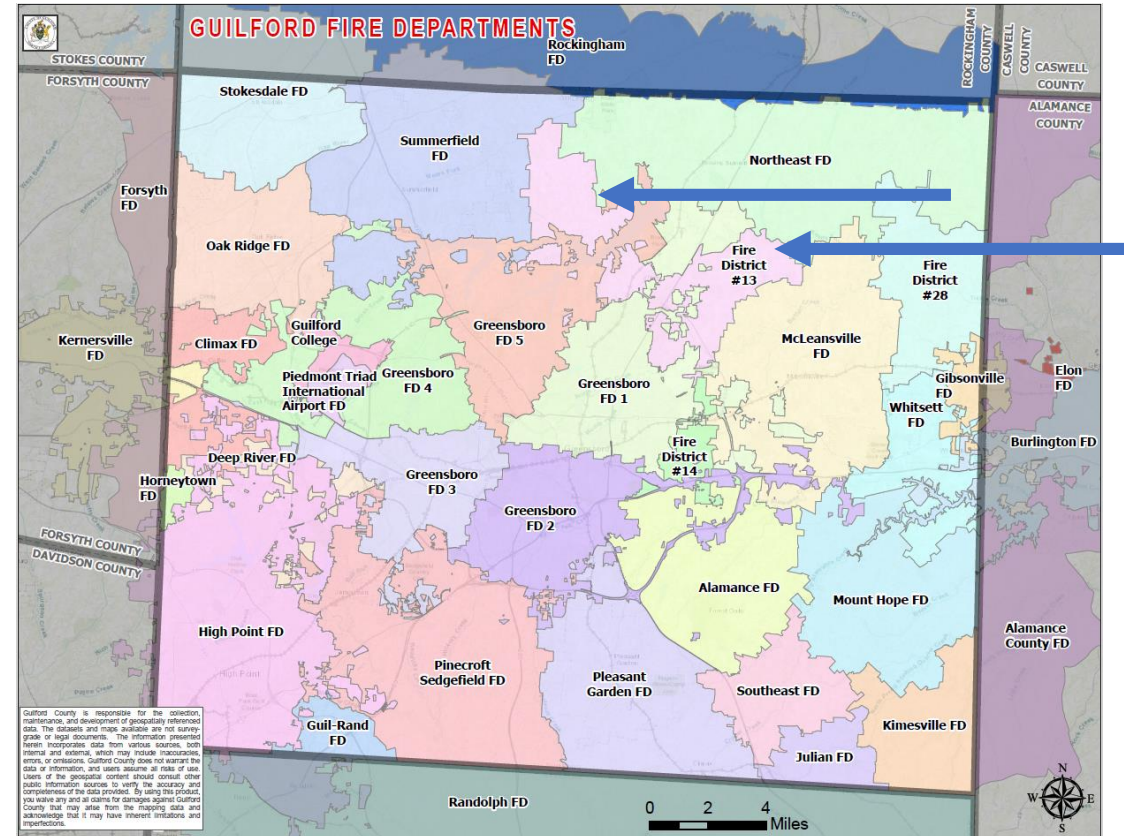
District	FY2027 Budget
FY2026 Adopted	2,616,000
FY2027 Estimate Based on Prior Year Rate	2,676,000
Moratorium vs. FY26 Adopted	60,000
% Difference	2.3%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	3,487,000
FY2027 Estimate Based on Prior Year Rate	2,676,000
Moratorium vs. Requested	(811,000)
% Difference	(23.3%)
Tax Rate Increase to Fund the Request	0.0578

Potential Gain if SB 474 Passes: \$17,000

Current Tax Rate: \$0.1600

Impacts Include:

- Personnel Pay Plan Implications
- Eliminates the addition of 3 new positions



Southeast

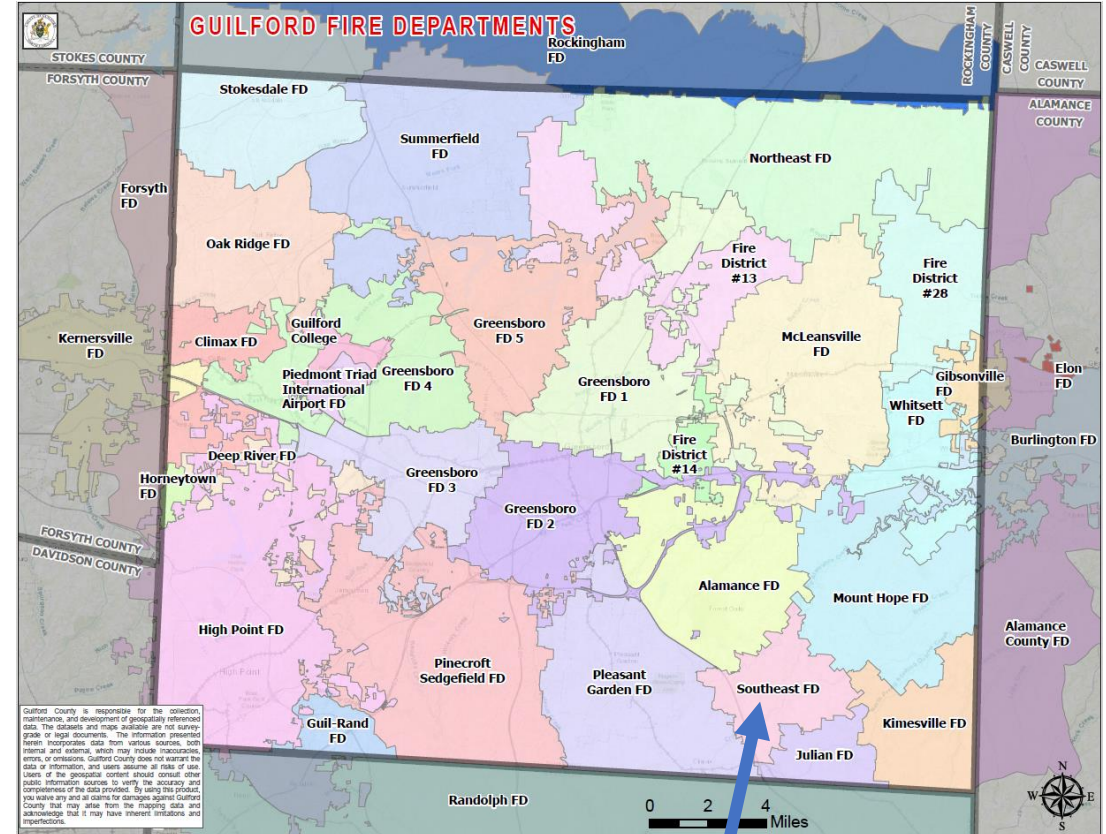
District	FY2027 Budget
FY2026 Adopted	402,000
FY2027 Estimate Based on Prior Year Rate	392,000
Moratorium vs. FY26 Adopted	(10,000)
% Difference	(2.5%)
Tax Rate Increase to Break Even	0.0048
2026-27 Initial Requested Budget \$	534,000
FY2027 Estimate Based on Prior Year Rate	392,000
Moratorium vs. Requested	(142,000)
% Difference	(26.6%)
Tax Rate Increase to Fund the Request	0.0683

Potential Gain if SB 474 Passes: \$5,000

Current Tax Rate: \$0.1575

Impacts Include:

- Eliminates capital improvement project



Stokesdale



STOKESDALE FIRE DISTRICT INC.
8401 US HWY 158
STOKESDALE, NORTH CAROLINA 27357
PHONE: 336-643-0790 / FAX: 336-643-0791

District	FY2027 Budget
FY2026 Adopted	1,819,000
FY2027 Estimate Based on Prior Year Rate	1,869,000
Moratorium vs. FY26 Adopted	50,000
% Difference	2.7%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	2,255,000
FY2027 Estimate Based on Prior Year Rate	1,869,000
Moratorium vs. Requested	(386,000)
% Difference	(17.1%)
Tax Rate Increase to Fund the Request	0.0307*

Potential
Gain if SB
474 Passes:
\$16,000

Current Tax Rate: \$0.1250

Impacts Include:

- Eliminate addition of 3 personnel
- No additional funding for capital reserves

Scenario 2: Moratorium Budget

The impact of the moratorium budget on the Stokesdale Fire District is as follows:

- The loss of \$434,000 even though we would remain at our current tax rate. This loss would eliminate the hiring of the three (3) additional personnel, as well as no extra funding for Capital Reserves. This would delay reaching some goals in our strategic plan.
- This budget based on numbers provided by the budget office shows with the property value increases and natural growth, we would actually receive less funding this budget year than last. Regardless of the district no one can withstand backing up opposed to moving forward. That is what our current numbers show, and we have heard the explanation as to why, but that shouldn't happen. This will require us to make some cuts to our submitted budget.
- As stated in the recommended budget scenario we will have no choice but to ask for a rate increase next budget year that will more than likely be higher than the \$0.1250 rate, unless the county has plans to help supplement our losses this will not be a one year recovery period, it may very well go out much further depending on the passing of additional legislative bills restricting the allowable percentage of yearly growth. Again, without the Service District Overlay and these budget restrictions not allowing us to benefit from the re-evaluation process we will have to change our strategy from an operational and funding standpoint.

Our desire is to still be funded at our current tax rate at the new re-evaluation numbers.

Todd Gauldin
Chief
Stokesdale Fire District

*Stokesdale is classified as a Fire Protection District, not a Fire Service Protection District. This FPD is capped at 15 cents as opposed to a FPSD with no cap.

Summerfield

District	FY2027 Budget
FY2026 Adopted	4,996,901
FY2027 Estimate Based on Prior Year Rate	4,970,000
Moratorium vs. FY26 Adopted	3,099
% Difference	0.1%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	5,885,000
FY2027 Estimate Based on Prior Year Rate	4,970,000
Moratorium vs. Requested	(915,000)
% Difference	(15.5%)
Tax Rate Increase to Fund the Request	0.0329

Potential
Gain if SB
474 Passes:
\$26,000

Current Tax Rate: \$0.1500

Impacts Include:

- Eliminate addition of 3 personnel
- Maintain staffing levels
- Fulfill contract obligations
- Replace aging equipment

Scenario 2: Moratorium Budget

Based on the approval of the Summerfield Fire District's budget and strategic plan last year, the district entered into several contractual obligations, including the purchase of a new fire apparatus and the renovation and expansion of Station 29. These investments were approved based on projected revenues and are essential to maintaining service levels, improving response capabilities, and ensuring firefighter safety.

If the proposed moratorium is enacted without a corresponding adjustment to the fire district tax rate, the district will experience an estimated annual revenue loss of \$910,444. This reduction would significantly impact our ability to fulfill existing contractual obligations, maintain current staffing levels, replace aging equipment, provide necessary training, and execute the strategic plan previously approved by the County.

The consequences extend beyond future growth. A reduction of this magnitude would directly affect operational readiness, emergency response capabilities, and firefighter safety. As call volumes continue to increase and volunteer participation declines, maintaining adequate staffing and command resources is critical to ensuring safe and effective emergency operations.

The impact would ultimately be felt by the citizens we serve through increased strain on emergency response resources and a growing gap between service demands and available funding. Approval of a tax rate of \$0.1795, should the moratorium be enacted, would help offset the loss of future tax base growth, preserve the district's financial stability, and ensure Summerfield residents continue to receive the level of fire and emergency service they expect and deserve.

Whitsett

District	FY2027 Budget
FY2026 Adopted	1,303,000
FY2027 Estimate Based on Prior Year Rate	1,373,000
Moratorium vs. FY26 Adopted	70,000
% Difference	5.4%
Tax Rate Increase to Break Even	-
2026-27 Initial Requested Budget \$	1,683,000
FY2027 Estimate Based on Prior Year Rate	1,373,000
Moratorium vs. Requested	(310,000)
% Difference	(18.6%)
Tax Rate Increase to Fund the Request	0.0250

Potential Gain if SB 474 Passes: \$65,000

Current Tax Rate: \$0.0927

Impacts Include:

- Limited ability to keep up with rising operating costs

