

Attachment #1

Belmont Fire and Sanitation District
Balance Sheets
June 30, 2025 and 2024

ASSETS	Unaudited	Audited
Current Assets	June 30, 2025	June 30, 2024
Cash and Investments		
Belmont Checking	\$ 214,666	\$ 9,990
Certificates of Deposit	-	55,589
Greenville County - General Fund	176,193	817,230
LGIP - General Fund	868,150	-
Greenville County-Debt Service Fund & GOB	33,935	34,269
Total Cash and Investments	1,292,944	917,078
Prepaid Insurance and Other	17,315	8,035
Accounts Receivable	9,878	3,714
Property Taxes Receivable	87,000	87,001
TOTAL ASSETS	\$ 1,407,137	\$ 1,015,828
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable	\$ 2,203	\$ 1,334
Credit Cards Payable	10,748	7,835
Payroll, Benefits and Taxes Payable	22,221	17,434
Deferred Tax Revenue	33,706	33,705
Total Liabilities	68,878	60,308
Fund Balance		
Fund Balance, Beginning of Period	955,519	685,350
Change in Fund Balance	382,740	270,170
Fund Balance, End of Period	1,338,259	955,520
TOTAL LIABILITIES AND EQUITY	\$ 1,407,137	\$ 1,015,828

Belmont Fire and Sanitation District
Statement of Revenues and Expenditures
For the Fiscal Years Ended June 30, 2025 and 2024

	Unaudited June 30, 2025	Audited June 30, 2024
Revenues:		
Tax Revenue	\$ 1,920,471	\$ 1,718,978
Interest Earned (Note 1)	25,893	18,917
Grant	14,050	13,280
FEMA Reimbursement	178,977	-
State and Local Reimbursement	33,287	-
Sale of Equipment	25,000	30,000
Total Revenues	2,197,678	1,781,175
Expenditures:		
Personnel	1,110,553	986,967
FEMA	71,917	-
Administrative	54,321	49,988
Building & Equip Repairs & Maintenance	43,641	39,426
Fire Fighting	50,736	54,218
Office, Household and Technology	74,523	52,606
Professional Services	23,165	25,542
Telephone and Communications	14,906	11,425
Travel, Conferences and Events	79,809	67,713
Utilities	27,320	20,362
Vehicles Maintenance & Fuel	41,978	49,780
Capital Outlay	107,875	38,927
Debt Service	114,194	114,051
Total Expenditures	1,814,938	1,511,005
Change in Fund Balance	\$ 382,740	\$ 270,170

Note 1: Interest Earned is higher primarily due to the higher balance in the Tax Revenue account and higher interest

Belmont Fire and Sanitation District
Statement of Revenues and Expenditures
Compared to FY 2025 Annual Budget

Fiscal Year Ended June 30, 2025

	Budget FY 2025 12 Months	Actual June 30, 2025 12 Months	Variance Favorable (Unfavorable)
Revenues:			
Tax Revenue (Note 1)	\$ 1,585,000	\$ 1,920,471	\$ (335,471)
Interest Earned (Note 2)	20,000	25,893	(5,893)
Grant (Note 3)	13,000	14,050	(1,050)
FEMA Reimbursement (Note 4)	-	178,977	(178,977)
State and Local Reimbursement (Note 4)	-	33,287	(33,287)
Sale of Equipment (Note 5)	-	25,000	(25,000)
Total Revenues	<u>1,618,000</u>	<u>2,197,678</u>	<u>(579,678)</u>
Expenditures:			
Personnel (Note 6)	1,055,000	1,110,553	(55,553)
FEMA (Note 3)	-	71,917	(71,917)
Administrative (Note 7)	43,000	54,321	(11,321)
Building & Equipment Repairs & Maintenance	49,000	43,641	5,359
Fire Fighting (Note 8)	42,700	50,736	(8,036)
Explorer Operations	2,000	-	2,000
Office, Household and Technology (Note 9)	42,000	74,523	(32,523)
Professional Services	25,000	23,165	1,835
Telephone and Communications	13,000	14,906	(1,906)
Travel, Conferences and Events (Note 10)	60,000	79,809	(19,809)
Utilities (Note 11)	21,000	27,320	(6,320)
Vehicles Maintenance & Fuel	44,000	41,978	2,022
Capital Outlay	107,300	107,875	(575)
Debt Service	114,000	114,194	(194)
Total Expenditures	<u>1,618,000</u>	<u>1,814,938</u>	<u>(196,938)</u>
Change in Fund Balance	<u>\$ -</u>	<u>\$ 382,740</u>	<u>\$ (382,740)</u>

Please refer to explanatory Notes on the following page.

Belmont Fire and Sanitation District
Notes to Statement of Revenues and Expenditures
Fiscal Year Ended June 30, 2025
Compared to FY 2025 Annual Budget

Note 1: Tax Revenue has a favorable variance due to new and on-going development in the district.

Note 2: Interest on the Debt Service Fund has a favorable variance due to higher interest rates and a larger balance in the Tax Revenue Account.

Note 3: \$14,050 was received in April for turnout gear.

Note 4: Hurricane Helene hit the upstate at the end of September which caused several trees to fall and damage power and road infrastructure. BFSDD helped mitigate the damage; the time and resources expended were reimbursed by FEMA funds. Additionally, BFSDD assisted with the Coastal and Table Rock fires and was reimbursed \$23,410 and \$9,878 for their related expenses.

Note 5: The 1996 Rescue Truck was sold in April.

Note 6: Personnel costs are higher due to increased hours in fighting both the coastal and the Table Rock fires, three promotions, and unbudgeted overtime to meet the station's needs.

Note 7: Administration unfavorable variance is due to an unbudgeted insurance increase, \$2,470 in reconciliation items from the prior FY, and increased Dues and Subscriptions.

Note 8: Fire Fighting is higher due to purchasing new MSAs, fire blankets, helmets, helmets, an encapsulator agent, and lift devices.

Note 9: Office, Household and Technology unfavorable budget variance is due to technology upgrades which commenced in FY 2024 and were completed in FY 2025. Additionally, three new computers, mattresses, and a new garage door operator were purchased, which fell below the capitalization threshold and were therefore expensed.

Note 10: Travel, Conferences, and Events unfavorable variance is primarily due to increased special events for the year.

Note 11: Utilities unfavorable variance is due to increased power and gas usage during Hurricane Helene and utility rate increases across the board.

Attachment #2

2025



SCSPD

STRENGTH THROUGH UNITY

EDUCATIONAL CONFERENCE

WEDNESDAY-FRIDAY | OCTOBER 15-17

EMBASSY SUITES KINGSTON PLANTATION | MYRTLE BEACH, SC

CONFERENCE AND REGISTRATION INFORMATION

SCSPD CONFERENCE AGENDA

WEDNESDAY
10.15.2025
3:00 PM - 6:45 PM

**3:00-
5:00 PM**

REGISTRATION AND HOTEL CHECK IN

- Registration is located down the hall to left of the hotel front desk where you will check in. If you are facing the lobby desk, to your left in the bend is where registration and all meetings will be held.

**5:30-
6:30 PM**

NETWORKING SOCIAL HOUR

- Located upstairs at the Black Drum
(This is the Restaurant above the pool area)

7:30 PM

BELMONT COMMISSION BOARD AND STAFF DINNER

SCSPD CONFERENCE AGENDA

THURSDAY
10.16.2025
8:00 AM - 6:30 PM

**6:45-8:00
AM**

**BREAKFAST IS SERVED IN
LOBBY. (You should get tickets when you check
In the Embassy)
REGISTER IF YOU DID NOT YESTERDAY.**

**8:30-
11:30 AM**

GENERAL SESSIONS

11:30 AM

**BUSINESS MEETING &
BOARD OF DIRECTORS ELECTION**

12:00 PM

LUNCH SERVED IN MAIN LOBBY

**1:30-
4:00 PM**

**GENERAL SESSIONS &
BREAKOUT SESSIONS**

6:30 PM

**BANQUET DINNER AT BLACK
DRUM ON THE PREMISE.**

- **DRESS IS BUSINESS CASUAL,
COMFORTABLE.**

SCSPD

**CONFERENCE
AGENDA**

FRIDAY
10.17.2025

8:30 AM - 11:00 AM

6:45- 8:00 AM

BREAKFAST IS SERVED IN LOBBY.

8:30- 11:00 AM

GENERAL SESSIONS

11:00 AM

ADJOURNMENT.

**Enjoy Your afternoon and evening, and safe
travels back to Greenville on Saturday**

Attachment #3

RESOLUTION NO. _____

A RESOLUTION TO DIRECT THE COUNTY ADMINISTRATOR TO CONDUCT A COMPREHENSIVE STUDY OF GREENVILLE COUNTY’S CURRENT SYSTEM OF MULTIPLE INDEPENDENT FIRE SUBDISTRICTS; TO IDENTIFY OPERATIONAL, FINANCIAL, AND GOVERNANCE CHALLENGES ASSOCIATED WITH THAT SYSTEM; TO EVALUATE THE IMPACT OF THE CURRENT STRUCTURE ON INSURANCE SERVICES OFFICE (ISO) PUBLIC PROTECTION CLASSIFICATIONS; AND TO ASSESS THE FEASIBILITY, BENEFITS, AND BEST PROCESS FOR CONSOLIDATING FIRE SERVICES INTO A COUNTYWIDE MODEL OR OTHER STRUCTURAL OPTIONS.

WHEREAS, Greenville County, South Carolina (the “County”), a body politic and corporate and political subdivision of the State of South Carolina, acting by and through the Greenville County Council (“County Council”), is entrusted with protecting the health, safety, welfare, and educational interests of its residents; and

WHEREAS, Greenville County’s fire protection in unincorporated areas is currently provided through multiple independent fire subdistricts/special purpose districts, a structure that can result in fragmented governance, duplicated services, uneven response capabilities, and inequitable funding bases across district lines; and

WHEREAS, outdated service boundaries and varying tax bases contribute to inconsistent service levels, limited capacity for specialized units, and challenges in standardizing training, equipment, and response protocols countywide; and

WHEREAS, the current system fosters inconsistency in Insurance Services Office (ISO) Public Protection Classifications (PPC), which influence insurance premiums and the availability of insurance while reflecting the quality and reliability of fire protection services; and

WHEREAS, consolidation or enhanced county coordination are policy options that warrant evaluation as means to improve efficiency, modernization, and accountability, while ensuring transparent oversight by elected officials and consistent service expectations for all residents and businesses in the unincorporated areas of Greenville County; and

WHEREAS, commissioning a comprehensive Fire Services Study with public forums and advisory input shall produce neutral, data-driven options and develop a phased transition plan where appropriate.

NOW, THEREFORE, be it resolved by County Council that the County Administrator is directed to lead a Countywide Fire Services Study as follows:

A. The Countywide Fire Services Study shall evaluate:

1. The current inventory of fire districts/subdistricts, boundaries, governance, staffing (career/volunteer), equipment, facilities, mutual/automatic aid, service levels, and response times;
2. ISO/PPC Analysis, including current classifications by district, key rating drivers, and scenario modeling of how consolidation or other structural options could affect PPC outcomes and related insurance impacts;
3. Financials, including operating and capital costs, funding sources (millage, fees, grants), economies of scale, and options for uniform service standards and equitable funding models;
4. Legal/Process Pathways, including state law considerations for special purpose districts, county authority for fire protection services, intergovernmental agreements, legislative or referendum requirements, and recommended step-by-step processes for implementation;
5. Human Capital/Leadership, including role preservation and advancement pathways for current chiefs and personnel, recommended establishment of a Fire Chiefs Advisory Council, and transition protections (e.g., job, pay, and benefits continuity) for affected staff;
6. Structural Options, comparing at minimum: (i) full consolidation into a countywide department; (ii) regional consolidation; and (iii) a hybrid model with county-set standards and coordination, including pros/cons and a phased transition period where applicable; and
7. Other factors and issues that the County Administrator and his staff may determine to be helpful in determining the best path forward or that the Committee of the Whole directs the Administrator to address.

B. Stakeholder Engagement. The Administrator shall design and execute a public engagement plan including district boards, chiefs, firefighters (career and volunteer), municipal partners, ISO stakeholders, the business community, insurers, and residents, with at least two public forums in each Council district and standing consultation with current fire chiefs during the study.

C. Within 180 days of the adoption of this Resolution, the County Administrator or his designee shall provide the Committee of the Whole with a Final Report which shall include recommended option(s), proposed implementation steps, an ordinance ready for committee action, as applicable, and a transition plan with milestones and estimated budget impacts.

D. This resolution authorizes a study only and does not alter current district governance, boundaries, personnel status, or funding. Any subsequent structural changes will require

separate Council action and, where required by law, action by other governmental bodies or the General Assembly.

- E. **Procurement.** The Administrator is authorized to utilize existing staff resources and, if necessary, to initiate procurement for specialized consulting services in accordance with County procurement policies.

This resolution shall take effect immediately upon adoption.

ADOPTED IN REGULAR MEETING THIS ___ DAY OF _____, 2025.

GREENVILLE COUNTY COUNCIL

Benton Blount, Chairman
County Council

ATTEST:

Regina McCaskill
Clerk to Council

Joseph M. Kernell
County Administrator

Attachment #4

The Post and Courier Editorial Board recently published a series of pieces about South Carolina's special purpose districts that are, at best, shortsighted and misinformed. So, we'd like to inform them and you, their readers, about the important role these districts serve in our state.

Special purpose districts were created by the General Assembly because a growing number of rural communities in the state were not being served by larger, existing governments – either because those governments didn't want to, or couldn't afford to do so.

We all know communities can't grow and thrive without the critical services special purpose districts provide – fire, water, sewer and trash, to name the most common. Without these districts, South Carolina likely wouldn't have been able to grow outside of large municipalities like Charleston, Greenville, and Columbia because the dollars and the cents wouldn't have added up. Now that we've laid the groundwork and served the people of these communities for generations, the same governments who didn't want to serve them and necessitated our very existence in the first place want to add them to their tax base.

And there's the fundamental difference between a special purpose district and some of our state's large municipal governments: we have always seen our customers as a part of a small, but mighty community, not as a tax base. We know them, and they know us. Most importantly, they know where their tax dollars are going. Our customers know that their hard-earned money is going right back into making sure they have a top-notch fire department, the most reliable trash removal service possible, or the best water and sewer service in their area.

One of the principal virtues of special purpose districts is their concentrated mission and the districts in our state execute their mission well. That focus allows for governance and operations that are tailored to the community's needs, rather than being lost in the complexity of general-purpose government. When a citizen complains about water rates or trash service, there is a direct line of accountability to a board whose sole mandate is to ensure that service is provided in the most efficient way possible. Cities and counties must balance dozens of priorities – police, roads, planning, recreation, and more – which often means that less visible, but not less essential services, get neglected.

In fact, if we didn't provide excellent services and a level of reliability that our customers appreciate, they would have left long ago.

Special purpose districts are vital to ensuring our most vulnerable communities have the resources, focus, expertise, and authority to meet their unique needs. They should be preserved and applauded for their important role in South Carolina's tremendous success, not abolished.

Anthony C. Segars, President
SC SPD Association