

# Bat Cave Volunteer Fire & Rescue Dept.

## 2025/26 Budget Summary

### **History of Department**

Bat Cave Fire & Rescue was started in 1974 by a small group of concerned citizens who recognized the need for improved protection from fire and other emergencies. It began as an all-volunteer operation, and for the past 50 years has remained as such. It is, today, the only fire/rescue department in Henderson County that remains totally staffed with only volunteers.

### **Goals and Accomplishments**

Since inception Bat Cave Fire & Rescue has provided cost effective and affordable fire and rescue response to the Bat Cave community. Beginning as a 9S rated operation equipped with a couple of essentially hand built fire trucks, we have matured into a fully staffed and equipped Class 4 rated department with one fire station and only \$30,000. debt for one truck. This has been accomplished by consistent conservative management, and many, many hours of dedicated volunteer training and toil. All done in a locale with topography that severely limits growth which has resulted in a slowly-declining tax base as unusable properties continue to enter various land conservancies, and an aging population of mostly retirees and part-time residents that is having significant effect on volunteer availability. And now, after almost 50 years, the Bat Cave Fire & Rescue has gone into an agreement with Gerton Fire Department to supplement their paid personnel to provide added response while our volunteers are working their regular jobs as well as adding our volunteers responding to Gerton to assist with their calls. The mutual sharing of responses has been beneficial to both departments in performance and cost and is

working well. We were impacted by hurricane Helene in September and lost most of our records that were in the treasurer's office downstairs in the department and had major damage to the building. We are slowly recovering from major damage to our community.

### **Present and Future Needs**

Personnel – The addition of subsidizing a paid firefighter position to Gerton roster costs \$50,000 per year and we plan on keeping our tax rate the same as last year to keep funding this.

Equipment – Bat Cave Fire & Rescue currently owns one fire station and eleven response vehicles, ranging in age from 1 to 61 years. We plan to replace our tanker that is 26 years old at a cost of \$500,000 in year 4 (with financing after our current loan is paid off) on engine 21-1, we may have to move this purchase further out depending upon getting reimbursement from FEMA for costs of rental equipment and unexpected expenses due to the hurricane because we dipped into the truck budget to pay for those costs, and keep the rest of our savings earmarked for contingency of unexpected truck replacement or repair. By utilizing grants with great success we have been able to double our purchasing power and we need some reserve money to assure that we have the matching funds. We have had great success with our air bottles replacement over the past years and are now implementing the same strategy for turnout gear and communication equipment.

Training- We have increased our training with Gerton (multi department) as we are working more closely running calls together and training.

Bat Cave Vol F&R				
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE
		1-Mar-25		
REVENUE				
PRESENT/REQUESTED TAX RATE				
ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
Henderson County Ad Valorem Taxes	\$188,810.27	\$180,988.44	\$168,878.97	(\$19,931.30)
Donations	\$500.00	\$73,927.15	\$1,000.00	\$500.00
Fundraising	\$500.00	\$0.00	\$500.00	\$0.00
Grants	\$3,000.00	\$0.00	\$1,000.00	(\$2,000.00)
HazMat Charges				\$0.00
Interest Income				\$0.00
Miscellaneous		\$59,851.45		\$0.00
NC County Sales Tax Refund				\$0.00
NC Fuel Tax Refund				\$0.00
Other Income (City, Other Counties, Town)				\$0.00
Rental Income				\$0.00
Sales of Assets				\$0.00
Total Revenues	\$192,810.27	\$314,767.04	\$171,378.97	(\$21,431.30)
FOOTNOTES				

Bat Cave Vol F&R					
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE	
		3/1/2025			
EXPENDITURES					
Administrative Cost					
Annual Payment - Apparatus	\$13,024.65	\$13,024.65	\$13,024.65	\$0.00	
Annual Payment - Building				\$0.00	
Annual Payment - Other Equipment				\$0.00	
Appreciation and Award Banquets				\$0.00	
Bank Charges				\$0.00	
Building Fund	\$1,800.00	\$0.00	\$1,800.00	\$0.00	
Chaplain				\$0.00	
Computer				\$0.00	
Contingency Funds				\$0.00	
Contract Labor (Part-Time Clerk)				\$0.00	
County/State Tax				\$0.00	
Discretionary Fund				\$0.00	
Deposits/Down Payment				\$0.00	
Dues/Subscriptions	\$3,000.00	\$2,429.41	\$3,000.00	\$0.00	
Expendable Supplies				\$0.00	
Flowers/Gifts	\$300.00	\$2,505.25	\$300.00	\$0.00	
Food	\$3,000.00	\$3,670.58	\$3,500.00	\$500.00	
Insurance - Building, Business Umbrella, Error	\$19,000.00	\$24,759.00	\$25,000.00	\$6,000.00	
Legal and Professional Fees	\$12,000.00	\$11,000.00	\$12,000.00	\$0.00	
Licenses and Permits				\$0.00	
Miscellaneous				\$0.00	
Office Supplies	\$1,000.00	\$5,422.07	\$1,000.00	\$0.00	
Public Relations				\$0.00	
Rent				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Administrative Cost	\$53,124.65	\$62,810.96	\$59,624.65	\$6,500.00	

	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE	
Operational Cost					
Breathing Apparatus	\$5,000.00	\$1,160.08	\$5,000.00	\$0.00	
Communications (radios, pagers, cell phone)	\$7,500.00	\$36,007.03	\$7,500.00	\$0.00	
EMT Supplies & Equipment	\$2,500.00		\$2,500.00	\$0.00	
Firefighting Supplies & Equipment	\$10,000.00	\$22,655.11	\$10,000.00	\$0.00	
Firefighting Equipment Maintenance	\$5,000.00	\$147.27	\$5,000.00	\$0.00	
Fuel	\$5,000.00	\$1,236.97	\$5,000.00	\$0.00	
Hazardous Materials Supplies				\$0.00	
Infection Control				\$0.00	
Maintenance/Repair of Apparatus	\$10,000.00	\$2,985.78	\$10,000.00	\$0.00	
DOI				\$0.00	
Physical Fitness				\$0.00	
Public Education and Fire Prevention				\$0.00	
Rehabilitation				\$0.00	
Rescue Equipment	\$4,000.00	\$21,277.70	\$4,000.00	\$0.00	
Training	\$1,000.00	\$421.39	\$1,000.00	\$0.00	
Turn Out Gear	\$14,000.00	\$0.00	\$14,000.00	\$0.00	
Uniforms				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Operational Cost	\$64,000.00	\$85,891.33	\$64,000.00	\$0.00	
PERSONNEL COST					
Payroll					
Gross Full-Time Pay				\$0.00	
Gross Part-Time Pay				\$0.00	
Gross Overtime Pay				\$0.00	
Gross Holiday Pay				\$0.00	
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45% Medicaid)				\$0.00	
Bonus				\$0.00	
Vol./FF Reimbursement/Stipend				\$0.00	
Gerton Supplement	50,000.00	37,500.00	50,000.00	\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Payroll Cost	\$50,000.00	\$37,500.00	\$50,000.00	\$0.00	
Benefits					
Employer's Retirement Contribution				\$0.00	
Supplemental Retirement 401k/457				\$0.00	
Health Insurance				\$0.00	

Dental Insurance				\$0.00	
Vision Insurance				\$0.00	
Life Insurance				\$0.00	
Supplemental Insurance plans				\$0.00	
State Firemen's Pension Fund	\$720.00		\$540.00	(\$180.00)	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Benefits Cost	\$720.00	\$0.00	\$540.00	(\$180.00)	
STATIONS:					
MAIN STATION					
Building Maint	\$3,000.00	\$41,890.27	\$3,000.00	\$0.00	
Cable	\$4,000.00	\$2,870.00	\$4,000.00	\$0.00	
Internet				\$0.00	
Electric	\$3,500.00	\$2,348.40	\$3,500.00	\$0.00	
Garbage				\$0.00	
Grounds Upkeep				\$0.00	
Heating Fuel				\$0.00	
Station Supplies				\$0.00	
Telephone	\$900.00	\$566.60	\$800.00	(\$100.00)	
Water				\$0.00	
STATION #2					
Building Maint				\$0.00	
Cable				\$0.00	
Internet				\$0.00	
Electric				\$0.00	
Garbage				\$0.00	
Grounds Upkeep				\$0.00	
Heating Fuel				\$0.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water				\$0.00	
STATION #3					
Building Maint				\$0.00	
Cable				\$0.00	
Internet				\$0.00	
Electric				\$0.00	

Garbage				\$0.00	
Grounds Upkeep				\$0.00	
Heating Fuel				\$0.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water				\$0.00	
STATION #4					
Building Maint				\$0.00	
Cable				\$0.00	
Internet				\$0.00	
Electric				\$0.00	
Garbage				\$0.00	
Grounds Upkeep				\$0.00	
Heating Fuel				\$0.00	
Station Supplies				\$0.00	
Telephone				\$0.00	
Water				\$0.00	
Total Station Cost	\$11,400.00	\$47,675.27	\$11,300.00	(\$100.00)	
TOTAL EXPENDITURES	\$179,244.65	\$233,877.56	\$185,464.65	\$6,220.00	
Footnotes:					

## Bat Cave Vol F&R

### CURRENT ASSETS

3/1/2025

Item Description	Current Balance
Bonds, Certificates of Deposit, Stock	
General Checking	\$361,893.52
Savings	\$245,388.43
Truck Fund	
Building Fund	
Future Needs	
Contingency Fund	
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<b>Total assets</b>	<b>\$607,281.95</b>

Notes:



<b>Bat Cave Vol F&amp;R</b>	
DESCRIPTION	AMOUNT
<b>TOTAL DISTRICT TAX ASSESSMENT 2025-2026</b>	<b>\$145,085,029.00</b>
Divided by 100	
<b>TOTAL</b>	<b>\$1,450,850.29</b>
Multiplied by requested tax rate	0.12
<b>TOTAL</b>	<b>\$174,102.03</b>
*Multiplied by tax collection percentage (97%)	
<b>TOTAL</b>	<b>\$168,878.97</b>
Subtract Training Center Assessment	
Add Projected Payments in Lieu of Taxes	
<b>**TOTAL PROJECTED REVENUE</b>	<b>\$168,878.97</b>
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

**Bat Cave Vol F&R**

**FINANCIAL STATEMENT  
(BALANCE SHEET)**  
**AS OF** \_\_\_\_ **3/1/2025 Source**

**ASSETS**

**ASSETS:**

Cash in Bank	\$607,281.95
Certificates of Deposit	
Accounts Receivable-Taxes	
Notes Receivable	
Land	
Buildings	\$297,500.00
Leasehold Improvements	
Furniture & Fixtures	\$10,250.00
Vehicles	\$975,000.00
Firefighting Equipment	\$200,000.00
Rescue Equipment	
Other Equipment	\$5,000.00
Transfers	
Proceeds from Borrowing	

**TOTAL ASSETS****\$2,095,031.95**

**LIABILITIES AND FUND EQUITY**

**LIABILITIES:**

Accounts Payable	
Due to Debt Service	
Accrued Interest Payable	
Accrued Payroll Payable	
Accrued Payroll Taxes	
Medicare Withholding Payable	
FICA Withholding Payable	
Federal Withholding Payable	
State Withholding Payable	
FUTA & SUI Payable	
Employee 401(k) Withholding	
Child Support Withholding	
Notes Payable	

**TOTAL LIABILITIES****\$0.00****FUND BALANCES**

Fund Balance Unrestricted	\$23,519.56
Designated Debt Service	
Excess Revenues/Expenditures	
<b>TOTAL FUND BALANCES</b>	<b>\$23,519.56</b>

**TOTAL LIABILITIES & FUND EQUITY****\$23,519.56**

**Bat Cave Vol F&R****Source****REVENUES:**

3/1/2025

Henderson County Ad Valorem Taxes  
 Annual Fund Payment State of North Carolina  
 Contingency Fund  
 Donations  
 Fundraising  
 Grants  
 HazMat Charges  
 Interest Income  
 Miscellaneous  
 NC County Sales Tax Refund  
 NC Fuel Tax Refund  
 Other Income (City, Other Counties, Town)  
 Rental Income  
 Sales of Assets

\$180,988.44

\$73,927.15

\$59,851.45

\$305,131.87

\$619,898.91

**TRANSFERS**

Transfers In  
 TOTAL TRANSFERS

\$0.00

**PROCEEDS FROM BORROWING**

Proceeds From Borrowing  
 TOTAL PROCEEDS

\$0.00

**TOTAL REVENUES, ETC.**

\$619,898.91

**EXPENDITURES:****Administrative**

Annual Payment - Apparatus  
 Annual Payment - Building  
 Annual Payment - Other Equipment  
 Appreciation and Award Banquets  
 Bank Charges  
 Building Fund  
 Chaplain  
 Computer  
 Contingency Funds  
 Contract Labor (Part-Time Clerk)  
 County/State Tax  
 Discretionary Fund  
 Deposits/Down Payment  
 Dues/Subscriptions  
 Expendable Supplies  
 Flowers/Gifts  
 Food  
 Insurance - Building, Business Umbrella, Error  
 Legal and Professional Fees  
 Licenses and Permits  
 Miscellaneous  
 Office Supplies  
 Public Relations  
 Public Education and Fire Prevention

\$13,024.65

\$2,429.41

\$2,505.25

\$3,670.58

\$24,759.00

\$5,422.07

Rent

*(Optional Line Item)**(Optional Line Item)**(Optional Line Item)**(Optional Line Item)*

<b>Total Administrative</b>	<b>\$51,810.96</b>
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**Operational**

Breathing Apparatus	\$1,160.08
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Communications (radios, pagers, cell phone)	\$36,007.03
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EMT Supplies & Equipment	
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Firefighting Supplies & Equipment	\$22,655.11
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Firefighting Equipment Maintenance	\$147.27
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Fuel	\$1,236.97
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Hazardous Materials Supplies	
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Infection Control	
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Maintenance/Repair of Apparatus	\$2,985.78
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DOI	
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Physical Fitness	
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Rehabilitation	
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Rescue Equipment	\$21,277.70
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Training	\$421.39
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Turn Out Gear	
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Uniforms	\$2,544.03
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*(Optional Line Item)**(Optional Line Item)**(Optional Line Item)*

<b>Total Operational</b>	<b>\$88,435.36</b>
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**Personnel Cost**

Payroll

Gross Full-Time Pay

Gross Part-Time Pay

Gross Overtime Pay

Gross Holiday Pay

Employer's Payroll Taxes (6.2% Soc. Sec. 1.45% Medicaid)

Bonus

Vol./FF Reimbursement/Stipend

*(Optional Line Item)**(Optional Line Item)**(Optional Line Item)*

<b>Total Payroll</b>	<b>\$0.00</b>
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**Benefits**

Employer's Retirement Contribution

Supplemental Retirement 401k/457

Health Insurance

Dental Insurance

Vision Insurance

Supplemental Insurance plans

State Firemen's Pension Fund	\$350.00
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*(Optional Line Item)**(Optional Line Item)**(Optional Line Item)**(Optional Line Item)*

<b>Total Benefits</b>	<b>\$350.00</b>
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**Stations**

Main Station

Department Name

Building Maint	\$41,890.27
Cable	
Internet	\$2,870.00
Electric	\$2,348.40
Garbage	
Grounds Upkeep	
Heating Fuel	
Station Supplies	
Telephone	
Water	
Station #2	
Building Maint	
Cable	
Internet	
Electric	
Garbage	
Grounds Upkeep	
Heating Fuel	
Station Supplies	
Telephone	
Water	
Station #3	
Building Maint	
Cable	
Internet	
Electric	
Garbage	
Grounds Upkeep	
Heating Fuel	
Station Supplies	
Telephone	
Water	
Station #4	
Building Maint	
Cable	
Internet	
Electric	
Garbage	
Grounds Upkeep	
Heating Fuel	
Station Supplies	
Telephone	
Water	
Total Stations	\$47,108.67

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<b>TOTAL EXPENDITURES</b>	<b>\$187,704.99</b>
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<b>EXCESS REVENUES/EXPENDITURES</b>	<b>\$432,193.92</b>
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