

Budget Summary

Blue Ridge Fire & Rescue, Inc.

2025-2026

History

Since the establishment of Blue Ridge Fire & Rescue, Inc. in 1958, our objective has been to provide protection of life and property through firefighting, rescue, and emergency medical activities to the best of our ability. We are very community oriented and strive to be an integral influence throughout the schools, neighborhoods, and areas we serve. Our mission statement is "Community First" and we endeavor daily to live up to that commitment.

Goals and Accomplishments

Our notable accomplishments in the last year are as follows:

- In 2024 we answered a total of 2874 calls for service. This number was up from our 2023 number of 2730.
- We replaced our Thermal Imaging Cameras
- We began the process of evaluating our preparedness for managing both major and multiple incidents such as natural disasters, searches, large fires, and mass casualties using lessons learned from Hurricane Helene and other major incidents in recent months. This process identified a need for relocating our internal EOC, which has historically been mobile within our station. We have started to gather some equipment and supplies that will allow us to have a more permanent footprint and reduce the time and effort required to activate the EOC when needed.
- We purchased turnout gear as part of our annual cycle of replacement to maintain in-date gear that meets the accepted standards for all personnel. This completed a program we initiated in 2020 to ensure that members had the correct ppe for our operation tempo and needs. Moving forward we have reduced the amount needed in our budget by half and this will allow us to maintain the program.
- We purchased a used apparatus and are currently working through the refurbishment process to hopefully bring it online late 2025.

- We continue to update our training program to include additional training aids and props to better prepare our members. Also, we search out progressive opportunities to provide up to date and pertinent training to ensure personnel readiness. The fire service is ever-changing and a keystone of our commitment to the community is being ready to meet these new challenges with the knowledge and skills necessary to be successful.
- Our members continue to work to complete their NC Certifications. Our goal is to not only have all personnel certified but to ensure that they are capable and competent.
- We have a clear need for additional staffing and will add personnel as funds become available, but due to the decrease in our budget we do not plan to add personnel this budget year.
- We continue to look at our apparatus replacement needs, and plan to replace large and small apparatus per our standard replacement rotation. Our replacement rotation plan is based on manufacturers recommendations, national standards, age, equipment reliability, department operational needs, and condition of the vehicle. We only add or replace apparatus as is required to ensure the readiness of our organization.
- Public involvement and engagement remains a top priority with Blue Ridge as we move forward with solid goals that will benefit the community. We make great efforts to be out in the community and interact with the individuals we serve to educate and improve their overall safety.

Present and Future Needs

Upon completing the upfitting of our Substation in Flat Rock, we began housing two staff for twenty-four-hour shifts to provide better coverage for the Village of Flat Rock and surrounding area. This has made a vast improvement in our ability to provide service in that area and reinforces the need for disbursement of our resources to additional areas of our district. Our organization answers a high number of calls for service, relative the area, and will continue to work to best meet this need.

We currently plan to hire additional staff as funds become available due to our call volume and the demand for our services continuing to grow.

Our truck committee is composed of paid and volunteer personnel who continue to work on truck replacement needs and specifications for needed apparatus. Due to manufacturer lead times and projected needs, we are working to spec large apparatus replacements and while we do not expect to take delivery of any new large apparatus this year we do expect to complete to refurbishment of a used apparatus to allow for a reserve when our first out apparatus are out of service.

Small vehicle purchases such as those used for Brush Fires and Tactical trucks are still on our normal rotation for purchases.

While we continue to have a substantial need for capital improvement projects, we are limiting additional capital purchases to only what is necessary this budget year to help be better prepared for unknowns in the economy.

Annexation

The impact of annexation by the City of Hendersonville continues to create concern as it causes stagnation of our budget leaving us in a unique position. We continue to provide services in these areas without compensation, by permission of the Hendersonville Fire Chief, because it is the right thing to do for the community.

Equipment

Blue Ridge has nineteen apparatus, two ATVs, and a Fire Safety House. Strong emphasis is placed on Community Risk Reduction and Public Education through presentations made to the school system, homeowner associations, community clubs, and other local events.

Finances

Our annual budget review with our Chief, Administrative Specialist, and Board of Directors continues to ensure that we stay on course with our annual budget.

We have submitted all the necessary forms and documents for our financial audit to Crawley and Lee, CPA for the fiscal year 2024 & 2025. As of 4/2/2025, we have not received our form 990 or the results of our financial audit. These issues continue to stem from our previous relationship with Carl Shaw, CPA and are actively working to avert this situation moving forward. We have expressed the need for expediency in completing the necessary documents. Upon receiving these items, we will review them and submit them as soon as possible.

Insurance Ratings

We are a Class 3 and achieved that in 2018. The results of our latest rating performed in February 2023 showed improvement, but we currently remain a Class 3.

Manpower

We are a combination department with 1 full-time Fire Chief, 1 full-time Deputy Chief, 1 full-time Battalion Chief, 1 paid full-time Administrative Specialist/firefighter, 15 full-time Firefighters, 18 Volunteers, 3 Junior Firefighters, and 33 Lifetime Members. Our roster consists of experienced

and generous members who bring a multitude of talents to the department. The ability to recruit, train, and keep our volunteers is key to providing cost-effective fire protection to our district.

Current personnel certifications include 5 Paramedics, 2 Advanced EMTs, 22 EMTs, 28 Certified Firefighters, 12 State Instructors, 15 State Certified Officers, 21 RTs, 3 Certified Divers, 5 Confined Space Technicians, 5 Trench Technicians, 23 Urban Interface Firefighting, and 21 Child Safety Seat Technicians.

District

Blue Ridge Fire & Rescue Protection District covers two thirds of the Village of Flat Rock, East Flat Rock, meets with the South end of the City of Hendersonville and extends into a special use district in the Big Hungry and Pot Shoals areas. Acquired in 2016, this district is a special use district that allows us to provide coverage for any structure over the Henderson County line into Polk County that is within our Six Mile coverage area. A contract was signed with Polk County in June 2016.

Substations

Facilities include the main station which is located at 2503 Old Spartanburg Road, and one substation which is located at 61 Village Center Drive.

Fy 24/25 Plans

As we have not seen adequate increases from year to year in our budget, we cannot reduce our current tax rate without creating the possibility/likelihood of laying off personnel before the end of a four-year budget cycle. It is possible to maintain our current staffing level, but it would eliminate our ability to remain competitive in pay and benefits with other departments in the area. We do have the benefit (to employees) of participating in the state retirement system, but as a department it requires over 12% more to pay an employee the same amount as other departments. To this end we are requesting to stay at our current tax rate.

We remain diligent in our quest to increase our contingency fund to adequate levels. We recognize the need for constructing two additional stations and plan to continue to pursue that goal. We are moving forward with plans to adjust our apparatus fleet to achieve the most efficient mix for our protection district.

It is our intention to be as responsible as possible with the resources afforded to us by our community. While we strive to accomplish this every day, the current economy and other factors beyond our control have our resources spread pretty thin with no signs of letting up. All of this means that we will continue to search for the most efficient way to operate while remaining competent and capable to provide for the needs of our community.

Blue Ridge Fire and Rescue				
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE
		AS OF 3/31/2025		
REVENUE				
PRESENT/REQUESTED TAX RATE				
ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
Henderson County Ad Valorem Taxes	\$2,198,323.46	\$1,845,584.26	\$2,229,052.10	\$30,728.64
Donations	\$0.00	\$0.00	\$0.00	\$0.00
Fundraising	\$0.00	\$0.00	\$0.00	\$0.00
Grants	\$0.00	\$0.00	\$0.00	\$0.00
HazMat Charges	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income	\$500.00	\$500.00		(\$500.00)
Miscellaneous				\$0.00
NC County Sales Tax Refund	\$3,000.00	\$0.00	\$5,000.00	\$2,000.00
NC Fuel Tax Refund	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Other Income (City, Other Counties, Town)	\$1,125,043.96	\$1,140,610.89	\$1,095,395.89	(\$29,648.07)
Rental Income	\$30,000.00	\$0.00	\$30,000.00	\$0.00
Sales of Assets	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$3,358,367.42	\$2,986,695.15	\$3,360,947.99	\$2,580.57
FOOTNOTES				

Blue Ridge Fire & Rescue				
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE
		AS OF		
EXPENDITURES		3/29/2025		
Administrative Cost				
Annual Payment - Apparatus	\$110,000.00	\$76,913.82	\$110,000.00	\$0.00
Annual Payment - Building	\$100,000.00	\$70,432.38	\$100,000.00	\$0.00
Annual Payment - Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
Appreciation and Award Banquets	\$10,000.00	\$6,000.00	\$8,000.00	(\$2,000.00)
Bank Charges	\$200.00	\$60.00	\$200.00	\$0.00
Building Fund	\$0.00	\$0.00	\$14,000.00	\$14,000.00
Chaplain	\$1,500.00	\$0.00	\$0.00	(\$1,500.00)
Computer	\$21,500.00	\$19,796.69	\$8,500.00	(\$13,000.00)
Contingency Funds	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00
Contract Labor (Part-Time Clerk)	\$0.00	\$0.00	\$0.00	\$0.00
County/State Tax	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Discretionary Fund	\$0.00	\$0.00	\$0.00	\$0.00
Deposits/Down Payment	\$0.00	\$0.00	\$0.00	\$0.00
Dues/Subscriptions	\$21,500.00	\$14,053.25	\$23,000.00	\$1,500.00
Expendable Supplies	\$14,500.00	\$13,684.58	\$15,829.02	\$1,329.02
Flowers/Gifts	\$10,000.00	\$6,121.97	\$4,000.00	(\$6,000.00)
Food	\$0.00	\$0.00	\$0.00	\$0.00
Insurance - Building, Business Umbrella, Error	\$51,000.00	\$60,367.92	\$63,000.00	\$12,000.00
Legal and Professional Fees	\$17,200.00	\$34,824.40	\$25,000.00	\$7,800.00
Licenses and Permits	\$2,000.00	\$424.69	\$1,000.00	(\$1,000.00)
Miscellaneous	\$1,217.42	\$210.02	\$500.57	(\$716.85)
Office Supplies	\$4,000.00	\$1,487.36	\$4,000.00	\$0.00
Public Relations	\$5,000.00	\$3,867.55	\$5,000.00	\$0.00
Rent	\$0.00	\$0.00	\$0.00	\$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	\$470,617.42	\$408,244.63	\$483,029.59	\$12,412.17

	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE
Operational Cost				
Breathing Apparatus	\$0.00	\$0.00	\$0.00	\$0.00
Communications (radios, pagers, cell phone)	\$60,500.00	\$9,009.38	\$50,000.00	(\$10,500.00)
EMT Supplies & Equipment	\$50,000.00	\$8,387.13	\$12,000.00	(\$38,000.00)
Firefighting Supplies & Equipment	\$50,000.00	\$38,749.66	\$50,000.00	\$0.00
Firefighting Equipment Maintenance	\$5,000.00	\$3,888.31	\$5,080.00	\$80.00
Fuel	\$50,000.00	\$23,181.08	\$55,000.00	\$5,000.00
Hazardous Materials Supplies	\$1,000.00	\$0.00	\$500.00	(\$500.00)
Infection Control	\$3,000.00	\$891.55	\$1,500.00	(\$1,500.00)
Maintenance/Repair of Apparatus	\$65,000.00	\$32,470.91	\$65,000.00	\$0.00
DOI		\$0.00		\$0.00
Physical Fitness	\$11,000.00	\$3,048.00	\$11,000.00	\$0.00
Public Education and Fire Prevention		\$16,224.00	\$20,000.00	\$20,000.00
Rehabilitation	\$0.00	\$0.00	\$0.00	\$0.00
Rescue Equipment	\$20,000.00	\$3,429.97	\$10,000.00	(\$10,000.00)
Training	\$50,000.00	\$23,376.35	\$45,000.00	(\$5,000.00)
Turn Out Gear	\$100,000.00	\$49,890.81	\$50,000.00	(\$50,000.00)
Uniforms	\$44,000.00	\$15,676.57	\$25,000.00	(\$19,000.00)
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
Total Operational Cost	\$509,500.00	\$228,223.72	\$400,080.00	(\$109,420.00)
PERSONNEL COST				
Payroll				
Gross Full-Time Pay	\$1,152,000.00	\$863,997.54	\$1,209,600.00	\$57,600.00
Gross Part-Time Pay	\$60,000.00	\$44,957.61	\$63,000.00	\$3,000.00
Gross Overtime Pay	\$290,000.00	\$257,541.87	\$304,500.00	\$14,500.00
Gross Holiday Pay	\$32,000.00	\$24,000.00	\$32,000.00	\$0.00
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45%	\$95,000.00	\$61,697.19	\$123,000.00	\$28,000.00
Bonus		0.00		\$0.00
Vol./FF Reimbursement/Stipend	25,000.00	0.00	1,000.00	(\$24,000.00)
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
Total Payroll Cost	\$1,654,000.00	\$1,252,194.21	\$1,733,100.00	\$79,100.00
Benefits				
Employer's Retirement Contribution	\$225,000.00	\$148,920.12	\$225,000.00	\$0.00
Supplemental Retirement 401k/457	\$50,000.00	\$48,289.46	\$66,694.00	\$16,694.00
Health Insurance	\$300,000.00	\$186,878.37	\$300,000.00	\$0.00

Dental Insurance	\$10,000.00	\$8,507.22	\$18,000.00	\$8,000.00
Vision Insurance	\$10,000.00	\$6,507.22	\$8,000.00	(\$2,000.00)
Life Insurance	\$3,000.00	\$2,507.22	\$3,000.00	\$0.00
Supplemental Insurance plans			\$9,000.00	\$9,000.00
State Firemen's Pension Fund				\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
(Optional Line Item)				\$0.00
Total Benefits Cost	\$598,000.00	\$401,609.61	\$629,694.00	\$31,694.00
STATIONS:				
MAIN STATION				
Building Maint	\$40,000.00		\$40,000.00	\$0.00
Cable	\$3,500.00		\$2,500.00	(\$1,000.00)
Internet	\$0.00		\$3,119.40	\$3,119.40
Electric	\$12,000.00		\$12,000.00	\$0.00
Garbage	\$7,500.00		\$7,500.00	\$0.00
Grounds Upkeep	\$4,000.00		\$4,000.00	\$0.00
Heating Fuel	\$5,000.00		\$5,000.00	\$0.00
Station Supplies	\$7,500.00		\$7,500.00	\$0.00
Telephone	\$3,000.00		\$3,000.00	\$0.00
Water	\$1,500.00		\$1,500.00	\$0.00
STATION #2				
Building Maint	\$15,000.00		\$10,000.00	(\$5,000.00)
Cable	\$3,500.00		\$2,500.00	(\$1,000.00)
Internet	\$0.00		\$1,675.00	\$1,675.00
Electric	\$5,000.00		\$5,000.00	\$0.00
Garbage	\$500.00		\$500.00	\$0.00
Grounds Upkeep	\$3,000.00		\$3,000.00	\$0.00
Heating Fuel	\$3,000.00		\$3,000.00	\$0.00
Station Supplies	\$2,500.00		\$2,500.00	\$0.00
Telephone	\$0.00		\$0.00	\$0.00
Water	\$750.00		\$750.00	\$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	\$117,250.00	\$0.00	\$115,044.40	(\$2,205.60)
TOTAL EXPENDITURES	\$3,349,367.42	\$2,290,272.17	\$3,360,947.99	\$11,580.57
Footnotes:				

Blue Ridge Fire & Rescue

CURRENT ASSETS

AS OF 3/28/2025

Item Description	Current Balance
Bonds, Certificates of Deposit, Stock	
General Checking	\$772,948.70
Savings	64,426.63
Truck Fund	
Building Fund	\$5,434.01
Future Needs	\$64,426.63
Contingency Fund	\$1,036,517.50

Total assets	\$1,943,753.47
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Notes:

Blue Ridge Fire & Rescue	
DESCRIPTION	AMOUNT
TOTAL DISTRICT TAX ASSESSMENT 2025-2026	\$2,645,874,700.00
Divided by 100	
TOTAL	\$26,458,747.00
Multiplied by requested tax rate	0.13
TOTAL	\$3,439,637.11
*Multiplied by tax collection percentage (97%)	
TOTAL	\$3,336,448.00
Subtract Training Center Assessment	12,000
Add Projected Payments in Lieu of Taxes	
**TOTAL PROJECTED REVENUE	\$3,324,448.00
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

Form

8868

(Rev. January 2024)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

File a separate application for each return.

Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	Blue Ridge Fire & Rescue, Inc.	
	Number, street, and room or suite no. If a P.O. box, see instructions. 2503 Old Spartanburg Road	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. East Flat Rock NC 28726-2118	

Enter the Return Code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name

Plan Number

Plan Year Ending (MM/DD/YYYY)

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)**Phil Carland****2503 Old Spartanburg Road**The books are in the care of **East Flat Rock****NC 28726-2118**Telephone No. **828-692-4416**

Fax No.

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach

a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **05/15/25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year _____ or

☒ tax year beginning **07/01/23**, and ending **06/30/24**

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return

☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2024)

1 I request an extension of time until _____, 20_____, to file Form 5330.

a Enter the Code section(s) imposing the tax.

1a

1b

\$

1c

Form **8868** (Rev. 1-2024)

Client ID: [REDACTED]

Name: Blue Ridge Fire & Rescue, Inc.

TIN: [REDACTED]

SubID/AckId/RIN: 56397120243190023856

Return Type: 990 US EXT 6

Elf Event	Date/Time	User ID	Comment
ELF extension file created	11/14/24 05:30PM	Carl	
ELF extension file selected for transmission	11/14/24 06:00PM	Carl	
ELF extension file transmitted to CS	11/14/24 06:00PM	Carl	
ELF extension ACK received, return accepted	11/14/24 06:56PM	Carl	

Ack issued by agency:11/14/2024

Postmark 11/14/2024 6:00:06 PM ET

ELF filename=[REDACTED]990_EXT.2023_6.US.XEF

Accepted

SubID=56397120243190023856

AltReturn:1