

## ***Budget Proposal for FY 23-24***

### ***Fletcher Fire and Rescue Department, Inc.***

#### ***I. Mission Statement***

*Fletcher Fire and Rescue Department is a non-profit corporation committed to serving the needs of the citizens of the Fletcher Fire and Rescue district which includes the Town of Fletcher, a large portion of northern Henderson County.*

*The volunteer and career personnel of the Fletcher Fire and Rescue Department will consistently strive for excellence, efficiency, and courtesy in the provision of fire, rescue, and emergency medical services while protecting the lives and property of the citizens within the Fletcher Fire and Rescue District.*

*All members of Fletcher Fire and Rescue will endeavor to constantly improve the level of service offered to the citizens of the fire district through regular training and continuing education.*

*Fletcher Fire and Rescue Department has been proudly serving its community since 1953 and plans to continue with this tradition of excellence well into the future. The volunteer and career personnel, as well as the Board of Directors, are dedicated to this mission.*

#### ***II. Fiscal Year 22-23 Accomplishments***

- . Continued to upgrade radio system.***
- . Add exercise equipment at all stations.***
- . Added a Rit-pack.***
- . Upgraded chain saws.***
- . Updated Fuel dispensing system (new keys and software)***
- . Replaced roof and insulation at Sta.2***
- . Replaced heaters with more efficient ones Sta.2***
- . Received Smoke alarm Grant from state.***
- .***
- .***

### **III. Fiscal Year 23-24 Goals**

- Adjust salaries to be competitive and retain personnel.***
- Provide quality service while being mindful of taxpayer dollar.***
- Continue with Capitol projects.***
- Add another Rit-pack.***
- Purchase new 3" Hose (900')***
- IT Upgrade***
- 5 Portable Radio's***
- 4 apparatus Radio's***

### **IV. Request 10.5 cents**

***For the budget year 23-24 the Board of Directors of the Fletcher Fire and Rescue Department request tax rate of 10.5 cents to ensure that the department will continue to provide and expand the services in which it provides to a rapidly growing and changing community. As you know northern Henderson County is one of the fastest growing areas in Western North Carolina. Along with this growth comes an influx of people, and businesses, and certainly the need for more services. To meet these needs safely and effectively the Department must continue to add personnel, update equipment, and provide a wider range of services. As you review this budget, please be assured that the Board of Directors placed careful considerations on all aspects of this budget to ensure efficiency for the department and the taxpayer and to provide stability in the future. The Board of Directors would like to thank you for your consideration in this matter and reassure you that we will continue to strive for efficiency when it comes to taxpayer dollars.***

***The potential negative impact of not receiving the requested rate would see experienced personnel continue to leave and go to other dept's and severely limit the Departments ability to safely and efficiently manage the growth our district is experiencing. This would diminish the services offered to the citizens of the Fletcher Fire District and Henderson County and possibly enhance loss of life and property.***

### **V. Line- Item Budget (see attached)**

**VI. Tax Rate Work Sheet** (see attached)

**VII. Conclusion**

*The members of the Fletcher Fire and Rescue Department are proud of its long-standing tradition and respect in the community. The upcoming year will bring new challenges, many of which will require tough decisions. As President I am confident that our board can meet these challenges and making the decisions which affect the citizens of the Fletcher Fire District and Henderson County.*

*Again, we sincerely appreciate the understanding and concern that the Henderson County Board of Commissioners and Town of Fletcher have shown in providing emergency services to the community in the most efficient, effective, and safe manner.*

*William M. Wilson, Board President*

FLETCHER FIRE RESCUE DEPT., INC.

REVENUE					
REVENUE		2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET	
6000	INCOME - OTHER	INCOME	\$ -	\$ -	\$ -
6001	CONTINENTAL TEVES -(TOWN OF FLETCHER)	INCOME	\$ -	\$ -	\$ -
6002	MISCELLANEOUS REVENUE	INCOME	\$ -	\$ -	\$ -
6003	FUNDRAISING	INCOME	\$ -	\$ -	\$ -
6004	JR. FF PROGRAM REVENUE	INCOME	\$ -	\$ -	\$ -
6005	FIREMANS RELIEF FUND SUPPLEMENT	INCOME	\$ 14,000	\$ (14,000)	\$ -
6006	UNITED WAY	INCOME	\$ 250	\$ 250	\$ 500
6007	HAZMAT REIMBURSEMENT	INCOME	\$ 2,000	\$ (2,000)	\$ -
6008	INSURANCE REIMBURSEMENTS	INCOME	\$ -	\$ -	\$ -
6009	INTEREST INCOME	INCOME	\$ 1,750	\$ 47,225	\$ 48,975
6010	CONTRACT REVENUE - (TOWN OF FLETCHER)	INCOME	\$ 1,505,975	\$ 327,200	\$ 1,833,175
6011	CONTRACT REVENUE - (HENDERSON COUNTY)	INCOME	\$ 1,266,109	\$ 308,361	\$ 1,574,470
6012	SALE OF ASSETS	INCOME	\$ -	\$ -	\$ -
6013	STATE OF NC - I-26 REST AREA	INCOME	\$ 203	\$ (203)	
6014	GRANTS -OTHER	INCOME	\$ -	\$ -	\$ -
6015	FEMA GRANTS - TANKER	INCOME	\$ -	\$ -	\$ -
6016	FLSE GRANTS	INCOME	\$ -	\$ -	\$ -
6017	WALMART GRANTS	INCOME	\$ -	\$ -	\$ -
6018	DONATIONS (FIREMANS FUND)	INCOME	\$ 3,000	\$ (1,500)	\$ 1,500
6019	SALES TAX REFUND	INCOME	\$ 16,654	\$ 2,996	\$ 19,650
6020	PRIOR YEAR AUDIT PAYMENT - (TOWN OF FLETCHER)	INCOME	\$ 25,000	\$ -	\$ 25,000
6021	NCFS GRANTS	INCOME	\$ -	\$ -	\$ -
6022	UNIFORM INCOME	INCOME	\$ -	\$ -	\$ -
6023	FIRE HOUSES SUBS	INCOME	\$ -	\$ -	\$ -
6024	RECAPTURED FUNDS - (BRENDA)	INCOME	\$ 1,900	\$ (1,900)	\$ -
6025	APPROPRIATED FUND BALANCE	INCOME	\$ -	\$ -	\$ -
6026	UNKNOWN	INCOME	\$ -	\$ -	\$ -
6027	INOVAPAD INSURANCE REIMBURSEMENTS	INCOME	\$ 2,000	\$ (1,490)	\$ 510
	<b>TOTAL REVENUE</b>	<b>INCOME</b>	<b>\$ 2,838,841</b>	<b>\$ 664,938</b>	<b>\$ 3,503,779</b>

2023-2024 ANNUAL OPERATING BUDGET

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FLETCHER FIRE RESCUE DEPT., INC.

EXPENSES					
ADMINISTRATION EXPENSES			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8001	APPARATUS CONTINGENCY	EXPENSE	\$ 190,252	\$ (38,857)	\$ 151,395
8002	DEPT. SERVICE		\$ 195,356		\$ 195,356
SALES TAX PAID			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8120	SALES TAX PAID -OTHER	EXPENSE	\$ -	\$ -	\$ -
8121	N C SALES TAX PAID	EXPENSE	\$ 7,500	\$ (2,400)	\$ 5,100
8122	HENDERSON COUNTY SALES TAX PAID	EXPENSE	\$ 2,700	\$ (840)	\$ 1,860
8123	BUNCOMBE COUNTY SALES TAX PAID	EXPENSE	\$ 500	\$ (135)	\$ 365
8124	CATAWBA COUNTY SALE STAX PAID	EXPENSE	\$ -	\$ -	\$ -
	TOTAL SALES TAX PAID	EXPENSE	\$ 10,700	\$ (3,375)	\$ 7,325
GENERAL ADMINISTRATION EXPENSES			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8020	ADMINISTRATION-OTHER	EXPENSE	\$ 2,160	\$ (2,160)	\$ -
8052	COPIER MAINTENANCE	EXPENSE	\$ 325	\$ -	\$ 325
8090	GRANT WRITING	EXPENSE	\$ 625	\$ (625)	\$ -
8021	EMERGENCY REPORTING	EXPENSE	\$ 9,500	\$ -	\$ 9,500
8022	WEBSITE	EXPENSE	\$ 250	\$ -	\$ 250
8023	BANK SERVICE CHARGES	EXPENSE	\$ 131	\$ 24	\$ 155
8024	IT SERVICES	EXPENSE	\$ 10,000	\$ 20,000	\$ 30,000
8025	CONTRACT LABOR	EXPENSE	\$ 19,500	\$ -	\$ 19,500
8026	DUES & SUBSCRIPTIONS	EXPENSE	\$ 125	\$ -	\$ 125
8027	LEGAL/PROFESSIONAL FEES	EXPENSE	\$ 9,850	\$ 6,150	\$ 16,000
8028	OFFICE SUPPLIES	EXPENSE	\$ 1,850	\$ 970	\$ 2,820
8030	INTEREST EXPENSE	EXPENSE	\$ 40,552	\$ (6,578)	\$ 33,974
8029	RENTED/LEASED EQUIPMENT	EXPENSE	\$ -	\$ -	\$ -
8040	ASSOCIATION DUES	EXPENSE	\$ -	\$ -	\$ -
8050	TEAM DUES	EXPENSE	\$ 750	\$ (600)	\$ 150
8041	HENDERSON COUNTY FIRE & RESCUE	EXPENSE	\$ 720	\$ 50	\$ 770
8042	HENDERSON COUNTY HONOR GUARD	EXPENSE	\$ 100	\$ -	\$ 100
8044	NC PENSION FUNDS DUES	EXPENSE	\$ 3,275	\$ -	\$ 3,275
8046	NC ASSOCIATION OF EMS	EXPENSE	\$ 1,900	\$ 214	\$ 2,114
8049	WNC FIREMANS ASSOCIATION	EXPENSE	\$ 2,125	\$ -	\$ 2,125
	TOTAL GENERAL ADMINISTRATION EXPENSES	EXPENSE	\$ 103,738	\$ 17,446	\$ 121,184

2023-2024 ANNUAL OPERATING BUDGET  
 FC  
 FLETCHER FIRE RESCUE DEPT., INC.

DISCRETIONARY FUNDS			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8060	DISCRETIONARY FUNDS - GENERAL	EXPENSE	\$ -	\$ -	\$ -
8061	DISCRETIONARY FUNDS - BOARD	EXPENSE	\$ 3,775	\$ (775)	\$ 3,000
8062	DISCRETIONARY FUND: CHIEF	EXPENSE	\$ 1,100	\$ 100	\$ 1,200
8063	DISCRETIONARY: DEPUTY CHIEF	EXPENSE	\$ 250	\$ 50	\$ 300
	TOTAL DISCRETIONARY FUNDS	EXPENSE	\$ 5,125	\$ (625)	\$ 4,500
INSURANCE-GENERAL			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8070	INSURANCE - OTHER	EXPENSE	\$ 7,000	\$ (7,000.00)	\$ -
8071	INSURANCE - PACKAGE GENERAL LIABILITY	EXPENSE	\$ 68,904	\$ -	\$ 68,904
	TOTAL INSURANCE-GENERAL	EXPENSE	\$ 75,904	\$ (7,000.00)	\$ 68,904
INSURANCE - EMPLOYEE RELATED			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8080	INSURANCE - EMPLOYEE RELATED OTHER		\$ -	\$ -	\$ -
8081	INSURANCE - RETIREMENT GROUP FEES	EXPENSE	\$ 4,500	\$ 2,020	\$ 6,520
8082	INSURANCE - EAP INSURANCE	EXPENSE	\$ -	\$ -	\$ -
8083	INSURANCE - HSA CONTRIBUTIONS	EXPENSE	\$ 1,250	\$ -	\$ 1,250
8084	INSURANCE - MEDICAL INSURANCE	EXPENSE	\$ 194,100	\$ (206)	\$ 193,894
8085	INSURANCE - BOARD MEMBERS WORKERS COMP	EXPENSE	\$ -	\$ -	\$ -
8086	INSURANCE - DENTAL INSURANCE	EXPENSE	\$ -	\$ -	\$ -
8087	INSURANCE - AFLAC	EXPENSE	\$ -	\$ -	\$ -
8088	INSURANCE - ACCIDENT, SICKNESS, DISMEMBER	EXPENSE	\$ 11,600	\$ (11,600)	
	INSURANCE - TOTAL EMPLOYEE RELATED OTHER	EXPENSE	\$ 211,450	\$ (9,786)	\$ 201,664
	TOTAL ADMINISTRATION EXPENSE	EXPENSE	\$ 792,525	\$ (42,197)	\$ 750,328

## FLETCHER FIRE RESCUE DEPT., INC.

OPERATIONS					
OPERATION EXPENSES					
COMMUNICATIONS			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8110	COMMUNICATION - OTHER	EXPENSE	\$ -	\$ -	\$ -
8111	CELL PHONES	EXPENSE	\$ 3,100	\$ 130	\$ 3,230
8012	MAINTENANCE & BATTERIES	EXPENSE	\$ 5,000	\$ 1,500	\$ 6,500
8113	RADIOS	EXPENSE	\$ 10,700	\$ (2,628)	\$ 8,072
8114	TABLETS	EXPENSE	\$ 2,300	\$ 1,000	\$ 3,300
8115	ACTIVE 911	EXPENSE	\$ 585	\$ (25)	\$ 560
	TOTAL COMMUNICATIONS	EXPENSE	\$ 21,685	\$ (23)	\$ 21,662
EMERGENCY MEDICAL			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8200	EMERGENCY MEDICAL	EXPENSE	\$ -	\$ -	\$ -
8201	EQUIPMENT	EXPENSE	\$ 6,925	\$ -	\$ 6,925
8202	EXPENDABLES	EXPENSE	\$ 6,000	\$ -	\$ 6,000
8203	OXYGEN	EXPENSE	\$ 1,400	\$ -	\$ 1,400
8204	MEDICAL TRAINING	EXPENSE	\$ -	\$ -	\$ -
	TOTAL EMERGENCY MEDICAL	EXPENSE	\$ 14,325	\$ -	\$ 14,325
FIREFIGHTING			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8211	WILD LAND GEAR	EXPENSE	\$ 3,125	\$ 2,025.00	\$ 5,150
8212	FIRE FIGHTING EQUIPMENT	EXPENSE	\$ 8,000	\$ (5,285.00)	\$ 2,715
8213	HYDRANT/WATER SUP MAINT/RATING	EXPENSE	\$ 500	\$ -	\$ 500
8214	REPAIR AND MAINTENANCE	EXPENSE	\$ 2,500	\$ -	\$ 2,500
8215	RESCUE EQUIPMENT	EXPENSE	\$ 10,000	\$ 16,447.00	\$ 26,447
8216	SMALL EQUIPMENT	EXPENSE	\$ 5,000	\$ -	\$ 5,000
8217	TURN OUT GEAR	EXPENSE	\$ 5,000	\$ 5,000.00	\$ 10,000
8218	RATING EXPENSES	EXPENSE	\$ 100	\$ -	\$ 100
8219	REHABILITATION	EXPENSE	\$ 1,500	\$ -	\$ 1,500
8220	FUND RAISING EXPENSE	EXPENSE	\$ -	\$ -	\$ -
8221	GRANT EXPENSES	EXPENSE	\$ -	\$ -	\$ -
8222	JR. FIREFIGHTING EXPENSE	EXPENSE	\$ -	\$ -	\$ -
8223	GENERAL FIREFIGHTING SUPPLIES	EXPENSE	\$ -	\$ -	\$ -
8224	WALMART GRANT EXPENSE	EXPENSE	\$ -	\$ -	\$ -
8225	KNOX BOX EXPENSES	EXPENSE	\$ 1,000	\$ -	\$ 1,000
8226	AFG GRANT EXPENSE	EXPENSE	\$ -	\$ -	\$ -
	TOTAL FIREFIGHTING	EXPENSE	\$ 36,725	\$ 18,187	\$ 54,912

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FLETCHER FIRE RESCUE DEPT., INC.

HAZARDOUS MATERIALS SUPPLIES			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8230	HAZMAT EQUIPMENT/EXPENDABLES - OTHER	EXPENSE	\$ -	\$ -	\$ -
8231	HAZMAT EQUIPMENT/EXPENDABLES	EXPENSE	\$ 2,000	\$ 1,100.00	\$ 3,100
	<b>TOTAL HAZARDOUS MATERIALS SUPPLIES</b>	<b>EXPENSE</b>	<b>\$ 2,000</b>	<b>\$ 1,100.00</b>	<b>\$ 3,100</b>
FLSE EXPENDITURES			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8240	FLSE EXPENDITURES - OTHER	EXPENSE	\$ -	\$ -	\$ -
8241	EDUCATION	EXPENSE	\$ 4,020	\$ (1,020.00)	\$ 3,000
8242	FIRE PREVENTION	EXPENSE	\$ 4,020	\$ (987.00)	\$ 3,033
	<b>TOTAL FLSE EXPENDITURES</b>	<b>EXPENSE</b>	<b>\$ 8,040</b>	<b>\$ (2,007.00)</b>	<b>\$ 6,033</b>
SCBA			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8250	SCBA - OTHER - (VOICE AMPS)	EXPENSE	\$ -	\$ 3,250	\$ 3,250
8251	BREATHING APPARATUS	EXPENSE	\$ 10,000	\$ (6,660)	\$ 3,340
8252	BREATHING AIR COMPRESSOR	EXPENSE	\$ -	\$ -	\$ -
8253	FIT TEST	EXPENSE	\$ 500	\$ -	\$ 500
8254	MAINTENANCE & REPAIR	EXPENSE	\$ 2,200	\$ 50	\$ 2,250
	<b>TOTAL SCBA</b>	<b>EXPENSE</b>	<b>\$ 12,700</b>	<b>\$ (3,360)</b>	<b>\$ 9,340</b>
BUILDING MAINTENANCE			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
STATION 1 EXPENSE			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8310	BUILDING MAINTENANCE - OTHER	EXPENSE	\$ -	\$ -	\$ -
8311	AIR COMPRESSOR	EXPENSE	\$ 100	\$ -	\$ 100
8312	GENERAL BUILDING MAINTENANCE	EXPENSE	\$ 14,935	\$ (5,935)	\$ 9,000
8314	GENERATOR MAINTENANCE	EXPENSE	\$ 600	\$ -	\$ 600
8315	LAWN MAINTENANCE	EXPENSE	\$ -	\$ 7,000	\$ 7,000
8316	OVERHEAD DOOR MAINTENANCE	EXPENSE	\$ 750	\$ -	\$ 750
8317	SPRINKLER MAINTENANCE	EXPENSE	\$ 765	\$ -	\$ 765
8320	SEWER	EXPENSE	\$ 1,200	\$ -	\$ 1,200
8330	CABLE	EXPENSE	\$ 975	\$ (205)	\$ 770
8340	ELECTRIC	EXPENSE	\$ 10,200	\$ (1,220)	\$ 8,980
8350	EXPENDABLE/SUPPLIES	EXPENSE	\$ 2,975	\$ 2,051	\$ 5,026
8360	HEATING FUEL	EXPENSE	\$ 4,100	\$ 350	\$ 4,450
8370	PEST CONTROL	EXPENSE	\$ 280	\$ -	\$ 280
8390	TELEPHONE	EXPENSE	\$ 5,700	\$ (2,857)	\$ 2,843
8395	TRASH REMOVAL	EXPENSE	\$ 4,000	\$ 1,400	\$ 5,400
8398	WATER	EXPENSE	\$ 810	\$ (35)	\$ 775
	<b>TOTAL STATION 1 EXPENSE</b>	<b>EXPENSE</b>	<b>\$ 47,390</b>	<b>\$ 549</b>	<b>\$ 47,939</b>



## FLETCHER FIRE RESCUE DEPT., INC.

8400	STATION 2 EXPENSE		2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8410	BUILDING MAINTENANCE-OTHER	EXPENSE	\$ -	\$ -	\$ -
8411	AIR COMPRESSOR	EXPENSE	\$ 150	\$ -	\$ 150
8412	GENERAL BUILDING MAINTENANCE	EXPENSE	\$ 6,500	\$ (2,500)	\$ 4,000
8413	GENERATOR MAINTENANCE	EXPENSE	\$ 500	\$ 625	\$ 1,125
8414	OVERHEAD DOOR MAINTENANCE	EXPENSE	\$ 750	\$ -	\$ 750
8420	CABLE	EXPENSE	\$ 800	\$ 75	\$ 875
8430	ELECTRIC	EXPENSE	\$ 3,450	\$ 930	\$ 4,380
8440	HEATING FUEL	EXPENSE	\$ 2,025	\$ 1,720	\$ 3,745
8450	PEST CONTROL	EXPENSE	\$ 280	\$ -	\$ 280
8460	TELEPHONE	EXPENSE	\$ 1,000	\$ (505)	\$ 495
8470	TRASH REMOVAL	EXPENSE	\$ 3,150	\$ 350	\$ 3,500
8480	WATER	EXPENSE	\$ -	\$ -	\$ -
	TOTAL STATION 2 EXPENSE	EXPENSE	\$ 18,605	\$ 695	\$ 19,300
8500	STATION 3 EXPENSE		2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8510	BUILDING MAINTENANCE -OTHER	EXPENSE	\$ -	\$ -	\$ -
8511	AIR COMPRESSOR	EXPENSE	\$ 100	\$ -	\$ 100
8512	GENERAL BUILDING MAINTENANCE	EXPENSE	\$ 8,175	\$ (875)	\$ 7,300
8513	GENERATOR MAINTENANCE	EXPENSE	\$ 500	\$ -	\$ 500
8414	OVERHEAD DOOR MAINTENANCE	EXPENSE	\$ 750	\$ -	\$ 750
8520	SEWER	EXPENSE	\$ 850	\$ (330)	\$ 520
8530	CABLE	EXPENSE	\$ 800	\$ 720	\$ 720
8540	ELECTRIC	EXPENSE	\$ 5,000	\$ (500)	\$ 4,500
8550	HEATING FUEL	EXPENSE	\$ 6,625	\$ (3,375)	\$ 3,250
8560	PEST CONTROL	EXPENSE	\$ 280	\$ -	\$ 280
8570	TELEPHONE	EXPENSE	\$ 1,000	\$ (500)	\$ 500
8580	TRASH REMOVAL	EXPENSE	\$ 850	\$ 280	\$ 1,130
8590	WATER	EXPENSE	\$ 700	\$ (250)	\$ 450
	TOTAL STATION 3 EXPENSE	EXPENSE	\$ 25,630	\$ (5,630)	\$ 20,000
	TRAINING EXPENSE		2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8600	TRAINING - OTHER	EXPENSE	\$ -	\$ 6,000	\$ 6,000
8610	CERTIFICATIONS	EXPENSE	\$ 1,500	\$ 500	\$ 2,000
8620	GENERAL TRAINING SUPPLIES	EXPENSE	\$ 1,000	\$ 1,000	\$ 2,000
8630	TRAINING-TUITION/MEALS/BOOKS	EXPENSE	\$ 1,363	\$ 1,137	\$ 2,500
8640	TRAVEL EXPENSE FOR TRAINING	EXPENSE	\$ 1,887	\$ (887)	\$ 1,000
8641	TRAVEL-HOTEL/FUEL/MILEAGE/AVIS	EXPENSE	\$ -	\$ -	\$ -
	TOTAL TRAINING EXPENSE	EXPENSE	\$ 5,750	\$ 7,750	\$ 13,500

FLETCHER FIRE RESCUE DEPT., INC.

VEHICLE EXPENSE			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8700	VEHICLE EXPENSE - OTHER	EXPENSE	\$ -	\$ 10,000	\$ 10,000
8701	GENRAL VEHICLE EXPENSE-STOCK	EXPENSE	\$ 25,688	\$ (22,688)	\$ 3,000
8712	F002 TNK-11-2	EXPENSE	\$ 740	\$ 1,360	\$ 2,100
8713	F004 S-11-2	EXPENSE	\$ 490	\$ -	\$ 490
8716	F009, 11-17	EXPENSE	\$ 1,790	\$ -	\$ 1,790
8719	F013 E-11-4	EXPENSE	\$ 6,140	\$ (800)	\$ 5,340
8720	F014 B-11-3	EXPENSE	\$ 2,140	\$ 50	\$ 2,190
8722	F016, B-11	EXPENSE	\$ 2,490	\$ 100	\$ 2,590
8724	F020, E-11-2	EXPENSE	\$ 6,740	\$ 2,250	\$ 8,990
8725	F021, 1103	EXPENSE	\$ 1,490	\$ -	\$ 1,490
8726	F022, R-11	EXPENSE	\$ 6,152	\$ (62)	\$ 6,090
8727	F023, S-11-3	EXPENSE	\$ 2,040	\$ 300	\$ 2,340
8730	F026, L-11	EXPENSE	\$ 10,590	\$ 2,900	\$ 13,490
8732	F028, CAPTAINS TRUCK 1104	EXPENSE	\$ 1,665	\$ 50	\$ 1,715
8733	F029, CAR 1101	EXPENSE	\$ 1,665	\$ (1,100)	\$ 565
8734	F030,TRUCK 11- 4	EXPENSE	\$ 1,665	\$ (100)	\$ 1,565
8735	F031,MINI PUMPER SQUAD 11-2	EXPENSE	\$ 2,090	\$ (50)	\$ 2,040
8737	F033,UTV POLARIS	EXPENSE	\$ 900	\$ (400)	\$ 500
8738	F034,UTV TRAILER	EXPENSE	\$ 200	\$ (50)	\$ 150
8739	F035,TANKER 11	EXPENSE	\$ 2,840	\$ (750)	\$ 2,090
8743	F036 FIRE PREVENTION TRAILER	EXPENSE	\$ -	\$ 450	\$ 450
8702	F037 ENGINE 11	EXPENSE	\$ 5,240	\$ 3,500	\$ 8,740
8703	F038 ENGINE 11-3	EXPENSE	\$ 5,240	\$ 1,650	\$ 6,890
8704	F039 CAR 1102	EXPENSE	\$ 1,565	\$ 500	\$ 2,065
	<b>TOTAL VEHICLE MAINTENANCE</b>	<b>EXPENSE</b>	<b>\$ 89,560</b>	<b>\$ (2,890)</b>	<b>\$ 86,670</b>
	<b>FUEL &amp; TANK MAINTENANCE REPAIR</b>		<b>2022-2023 BUDGET</b>	<b>BUDGET CHANGE</b>	<b>2023-2024 BUDGET</b>
8740	FUEL & TANK MAINTENANCE REPAIR OTHER	EXPENSE	\$ -	\$ -	\$ -
8741	FUEL & TANK MAINTENANCE REPAIR	EXPENSE	\$ 500	\$ -	\$ 500
8742	FUEL	EXPENSE	\$ 47,000	\$ (4,500)	\$ 42,500
	<b>TOTAL FUEL &amp; TANK MAINTENANCE REPAIR</b>	<b>EXPENSE</b>	<b>\$ 47,500</b>	<b>\$ (4,500)</b>	<b>\$ 43,000</b>
	<b>TOTAL OPERATION EXPENSE</b>	<b>EXPENSE</b>	<b>\$ 329,910</b>	<b>\$ 9,871</b>	<b>\$ 339,781</b>



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FLETCHER FIRE & RESCUE DEPT., INC.

OTHER SALARY EXPENSES			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8850	OTHER SALARY EXPENSES	EXPENSE	\$ -	\$ -	\$ -
8851	OTHER SALLARY EXPENSES - OTHER	EXPENSE	\$ -	\$ -	\$ -
8852	COLA SALARY INCREASES	EXPENSE	\$ -	\$ -	\$ -
8853	PERFORMANCE APPROVED RAISES (INCENTIVES)	EXPENSE	\$ -	\$ -	\$ -
????	PART TIME	EXPENSE	\$ -	\$ -	\$ -
8854	OT/OFF DUTY/CALL BACK	EXPENSE	\$ 59,450	\$ 17,137.71	\$ 76,588
8856	OT/HOLIDAY	EXPENSE	\$ 20,550	\$ 4,050.00	\$ 24,600
8857	LONGEVITY	EXPENSE	\$ 15,500	\$ (1,500.00)	\$ 14,000
8858	BEREAVEMENT	EXPENSE	\$ -	\$ -	\$ -
8859	EXTENDED LEAVE	EXPENSE	\$ 800	\$ 400.00	\$ 1,200
	<b>TOTAL OTHER SALARY EXPENSES</b>	<b>EXPENSE</b>	<b>\$ 96,300</b>	<b>\$ 20,087.71</b>	<b>\$ 116,388</b>
PAYROLL TAXES			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8860	PAYROLL TAX EXPENSES	EXPENSE	\$ -	\$ -	\$ -
8861	PAYROLL TAX EXPENSE - OTHER	EXPENSE	\$ -	\$ -	\$ -
8862	FICA - OTHER	EXPENSE	\$ -	\$ -	\$ -
8862	SOCIAL SECURITY - EMPOLYER PORTION	EXPENSE	\$ 114,339	\$ 15,985	\$ 130,324
8863	MEDICARE - EMPLOYER PORTION	EXPENSE	\$ 26,740	\$ 3,739	\$ 30,479
8870	SUTA	EXPENSE	\$ 480	\$ -	\$ 480
	<b>TOTAL PAYROLL TAXES</b>	<b>EXPENSE</b>	<b>\$ 141,559</b>	<b>\$ 19,724</b>	<b>\$ 161,283</b>
UNIFORMS			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8890	UNIFORM - OTHER	EXPENSE	\$ -	\$ -	\$ -
GENERAL - UNIFORMS			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8891	UNIFORMS - CLASS A	EXPENSE	\$ 7,802	\$ (3,402.00)	\$ 4,400
8923	UNIFORMS - STOCK INVENTORY	EXPENSE	\$ 1,500	\$ (810.00)	\$ 690
8924	UNIFORMS - NEW HIRE	EXPENSE	\$ 3,207	\$ 2,613.00	\$ 5,820
8925	UNIFORMS - DEPARTMENT PROVIDED	EXPENSE	\$ 4,750	\$ 384.93	\$ 5,135
ADMINISTRATION - UNIFORMS			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8903	UNIFORMS - GARLAND, GREG	EXPENSE	\$ 300	\$ -	\$ 300
8895	UNIFORMS - CREASEMAN, JERRY	EXPENSE	\$ 300	\$ -	\$ 300
8937	UNIFORMS - MILLER MIKE	EXPENSE	\$ 300	\$ -	\$ 300
	UNIFORMS - JUSTICE, NEVADA	EXPENSE	\$ 300	\$ -	\$ 300

FOR  
FLETCHER FIRE & POLICE DEPT., INC.

A SHIFT - UNIFORMS			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
		EXPENSE	\$ 300	\$ -	\$ 300
		EXPENSE	\$ 300	\$ -	\$ 300
		EXPENSE	\$ 300	\$ -	\$ 300
		EXPENSE	\$ 300	\$ -	\$ 300
		EXPENSE	\$ 250	\$ -	\$ 250
		EXPENSE	\$ 250	\$ -	\$ 250
		EXPENSE	\$ 250	\$ -	\$ 250
		EXPENSE	\$ 250	\$ -	\$ 250
		EXPENSE	\$ 250	\$ -	\$ 250
		EXPENSE	\$ 250	\$ -	\$ 250
B SHIFT - UNIFORMS			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8897		EXPENSE	\$ 300	\$ -	\$ 300
#REF!		EXPENSE	\$ 300	\$ -	\$ 300
#REF!		EXPENSE	\$ 250	\$ 50.00	\$ 300
#REF!		EXPENSE	\$ 250	\$ 50.00	\$ 300
#REF!		EXPENSE	\$ 300	\$ (50.00)	\$ 250
#REF!		EXPENSE	\$ 250	\$ -	\$ 250
#REF!		EXPENSE	\$ 300	\$ -	\$ 300
#REF!		EXPENSE	\$ 250	\$ -	\$ 250
#REF!		EXPENSE	\$ 250	\$ -	\$ 250
#REF!		EXPENSE	\$ 250	\$ -	\$ 250
C SHIFT - UNIFORMS			2022-2023 BUDGET	BUDGET CHANGE	2023-2024 BUDGET
8899		EXPENSE	\$ 300	\$ -	\$ 300
#REF!		EXPENSE	\$ 300	\$ -	\$ 300
8917		EXPENSE	\$ 250	\$ 50.00	\$ 300
#REF!		EXPENSE	\$ 300	\$ -	\$ 300
#REF!		EXPENSE	\$ 250	\$ -	\$ 250
#REF!		EXPENSE	\$ 250	\$ -	\$ 250
#REF!		EXPENSE	\$ 250	\$ -	\$ 250
#REF!		EXPENSE	\$ 250	\$ -	\$ 250
#REF!		EXPENSE	\$ 250	\$ -	\$ 250
#REF!		EXPENSE	\$ 250	\$ -	\$ 250
	TOTAL UNIFORM EXPENSE	EXPENSE	\$ 26,509	\$ (1,114.07)	\$ 25,395
	TOTAL PERSONELL EXPENSE	EXPENSE	\$ 2,040,264	\$ 340,118	\$ 2,380,382

FOR

FLETCHER FIRE & RESCUE DEPT., INC.

2022-2023 BUDGET SUMMARY

	TOTAL INCOME	INCOME	\$ 2,838,841	\$ 664,938	\$ 3,503,779
	ANNUAL EXPENSES				
	TOTAL ADMINISTRATION EXPENSE	EXPENSE	\$ 792,525	\$ (42,197)	\$ 750,328
	TOTAL OPERATIONAL EXPENSE	EXPENSE	\$ 329,910	\$ 9,871	\$ 339,781
	TOTAL PERSONNEL EXPENSE	EXPENSE	\$ 2,040,264	\$ 340,118	\$ 2,380,382
	TOTAL ANNUAL EXPENSE	EXPENSE	\$ 3,162,699	\$ 307,792	\$ 3,470,491
	CHANGE IN ASSETS	EQUITY	\$ (323,858)	\$ 357,147	\$ 33,288

**Fletcher Fire and Rescue Department, Inc  
Profit & Loss Budget vs. Actual  
July 2022 through March 2023**

	<u>Jul '22 - Mar ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>6000 · INCOME</b>				
6002 · Miscellaneous Revenues	1,718.12			
6005 · Relief Fund Supplement	0.00	14,000.00	-14,000.00	0.0%
6006 · United Way Designation	508.64	250.00	258.64	203.5%
6007 · HazMat Reimbursement	0.00	2,000.00	-2,000.00	0.0%
6008 · Insurance Reimbursement	17,702.46			
6009 · Interest Income	36,596.11	1,750.00	34,846.11	2,091.2%
6010 · Contract Rev. -Town of Fletcher	1,123,343.03	1,505,975.00	-382,631.97	74.6%
6011 · Contract Rev. - Henderson Co.	1,309,130.42	1,266,109.00	43,021.42	103.4%
6013 · State of NC	0.00	203.00	-203.00	0.0%
6014 · Grants	16,796.50			
6018 · Donations (Firemans Fund)	1,350.00	3,000.00	-1,650.00	45.0%
6019 · Sales Tax Refund	19,644.35	16,654.00	2,990.35	118.0%
6020 · Previous Fiscal Year Audit Pmt	0.00	25,000.00	-25,000.00	0.0%
6024 · Recaptured Fund - Fraud (Brenda)	1,209.27	1,900.00	-690.73	63.6%
6027 · InnovaPad Insurance Reimb.	341.25	2,000.00	-1,658.75	17.1%
<b>Total 6000 · INCOME</b>	<b>2,528,340.15</b>	<b>2,838,841.00</b>	<b>-310,500.85</b>	<b>89.1%</b>
<b>Total Income</b>	<b>2,528,340.15</b>	<b>2,838,841.00</b>	<b>-310,500.85</b>	<b>89.1%</b>
<b>Expense</b>				
<b>8001 · DEPRECIATION</b>				
8001 · DEPRECIATION	358,000.00			
<b>8020 · ADMINISTRATION</b>				
8021 · Emergency Reporting	6,995.00	9,500.00	-2,505.00	73.6%
8022 · Website	0.00	250.00	-250.00	0.0%
8023 · Bank Service Charges	113.65	131.00	-17.35	86.8%
8024 · IT Services	5,162.00	10,000.00	-4,838.00	51.6%
8025 · Contract Labor	14,359.68	19,500.00	-5,140.32	73.6%
8026 · Dues and Subscriptions	0.00	125.00	-125.00	0.0%
8027 · Legal/Professional Fees	8,968.75	9,850.00	-881.25	91.1%
8028 · Office Supplies	1,881.25	1,881.25	0.00	100.0%
8030 · Interest Expense	17,864.69	40,552.00	-22,687.31	44.1%
<b>8040 · Association Dues</b>				
8041 · Henderson County Fire and Rescu	770.00	770.00	0.00	100.0%
8042 · Henderson County Honor Guard	100.00	100.00	0.00	100.0%
8044 · N.C. Pension Fund Dues	3,020.00	3,275.00	-255.00	92.2%
8046 · NC Assoc. of EMS	2,170.00	2,114.00	56.00	102.6%
8047 · NC Firemans Association	1,978.00			
8049 · WNC Firemans Association	0.00	2,125.00	-2,125.00	0.0%
8050 · Team Dues	150.00	750.00	-600.00	20.0%
<b>Total 8040 · Association Dues</b>	<b>8,188.00</b>	<b>9,134.00</b>	<b>-946.00</b>	<b>89.6%</b>
8052 · Copier Maint.	376.20	425.00	-48.80	88.5%
8090 · Grant Writing Fees	0.00	625.00	-625.00	0.0%
8020 · ADMINISTRATION - Other	198.74	1,764.75	-1,566.01	11.3%
<b>Total 8020 · ADMINISTRATION</b>	<b>64,107.96</b>	<b>103,738.00</b>	<b>-39,630.04</b>	<b>61.8%</b>
<b>8060 · CHIEF'S DISCRETION. FUND</b>				
8061 · Board	236.99	3,775.00	-3,538.01	6.3%
8062 · Chief	700.60	1,100.00	-399.40	63.7%
8063 · Deputy Chief	149.96	250.00	-100.04	60.0%
<b>Total 8060 · CHIEF'S DISCRETION. FUND</b>	<b>1,087.55</b>	<b>5,125.00</b>	<b>-4,037.45</b>	<b>21.2%</b>
<b>8070 · INSURANCE</b>				
8071 · Building, Bus., Errors, Vehlc	42,775.00	68,904.00	-26,129.00	62.1%

**Fletcher Fire and Rescue Department, Inc**  
**Profit & Loss Budget vs. Actual**  
 July 2022 through March 2023

	Jul '22 - Mar ...	Budget	\$ Over Budget	% of Budget
<b>8080 · Employee Related Insurance</b>				
8081 · Retirement Group Fees	4,347.70	4,500.00	-152.30	96.6%
8083 · HSA Co. Contribution	0.00	1,250.00	-1,250.00	0.0%
8084 · Medical Insurance	126,823.90	194,100.00	-67,276.10	65.3%
8088 · Accident, Sickness, Dismemberme	12,035.00	12,100.00	-65.00	99.5%
<b>Total 8080 · Employee Related Insurance</b>	<b>143,206.60</b>	<b>211,950.00</b>	<b>-68,743.40</b>	<b>67.6%</b>
<b>8070 · INSURANCE - Other</b>	<b>0.00</b>	<b>6,500.00</b>	<b>-6,500.00</b>	<b>0.0%</b>
<b>Total 8070 · INSURANCE</b>	<b>185,981.60</b>	<b>287,354.00</b>	<b>-101,372.40</b>	<b>64.7%</b>
<b>8100 · OPERATIONS</b>				
<b>8110 · Communications</b>				
8111 · Cell Phones	2,247.29	3,100.00	-852.71	72.5%
8112 · Maint. and Batteries	92.50	5,000.00	-4,907.50	1.9%
8113 · Radios	0.00	10,700.00	-10,700.00	0.0%
8114 · Tablets	1,564.45	2,300.00	-735.55	68.0%
8115 · Active 911	480.00	585.00	-105.00	82.1%
<b>Total 8110 · Communications</b>	<b>4,384.24</b>	<b>21,685.00</b>	<b>-17,300.76</b>	<b>20.2%</b>
<b>8200 · Emergency Medical</b>				
8201 · Equipment	79.98	6,925.00	-6,845.02	1.2%
8202 · Expendable	3,490.68	6,000.00	-2,509.32	58.2%
8203 · Oxygen	703.72	1,400.00	-696.28	50.3%
<b>Total 8200 · Emergency Medical</b>	<b>4,274.38</b>	<b>14,325.00</b>	<b>-10,050.62</b>	<b>29.8%</b>
<b>8210 · Firefighting</b>				
8211 · Wild Land Gear	1,498.50	3,125.00	-1,626.50	48.0%
8212 · Firefighting Equipment	2,841.74	8,000.00	-5,158.26	35.5%
8213 · Hydrant/Water Sup Maint/Rating	0.00	500.00	-500.00	0.0%
8214 · Repair/Maintenance	501.27	2,500.00	-1,998.73	20.1%
8215 · Rescue Equipment	9,123.41	10,000.00	-876.59	91.2%
8216 · Small Equipment	3,846.16	5,000.00	-1,153.84	76.9%
8217 · Turnout Gear	0.00	5,000.00	-5,000.00	0.0%
8218 · Rating Expenses	0.00	100.00	-100.00	0.0%
8219 · Rehabilitation	0.00	1,500.00	-1,500.00	0.0%
8225 · Knox Box	468.00	1,000.00	-532.00	46.8%
<b>Total 8210 · Firefighting</b>	<b>18,279.08</b>	<b>36,725.00</b>	<b>-18,445.92</b>	<b>49.8%</b>
<b>8230 · Hazardous Materials Supplies</b>				
8231 · HazMat Equip/Expendable	359.72	2,000.00	-1,640.28	18.0%
<b>Total 8230 · Hazardous Materials Supplies</b>	<b>359.72</b>	<b>2,000.00</b>	<b>-1,640.28</b>	<b>18.0%</b>
<b>8240 · FLSE Expenditures</b>				
8241 · Education	0.00	4,020.00	-4,020.00	0.0%
8242 · Fire Prevention	3,821.47	4,020.00	-198.53	95.1%
<b>Total 8240 · FLSE Expenditures</b>	<b>3,821.47</b>	<b>8,040.00</b>	<b>-4,218.53</b>	<b>47.5%</b>
<b>8250 · SCBA</b>				
8251 · Breathing Apparatus	1,920.00	10,000.00	-8,080.00	19.2%
8253 · Fit Test	0.00	500.00	-500.00	0.0%
8254 · Maintenance and Repair	85.40	2,200.00	-2,114.60	3.9%
<b>Total 8250 · SCBA</b>	<b>2,005.40</b>	<b>12,700.00</b>	<b>-10,694.60</b>	<b>15.8%</b>



**Fletcher Fire and Rescue Department, Inc**  
**Profit & Loss Budget vs. Actual**  
**July 2022 through March 2023**

	Jul '22 - Mar ...	Budget	\$ Over Budget	% of Budget
<b>8300 · Station 1 Expenses (Fanning)</b>				
<b>8310 · Building Maint.</b>				
8311 · Air Compressor	0.00	100.00	-100.00	0.0%
8312 · General Building Maint.	7,840.38	13,935.00	-6,094.62	56.3%
8314 · Generator Main.	550.00	600.00	-50.00	91.7%
8316 · Overhead Door Maint.	19.95	750.00	-730.05	2.7%
8317 · Sprinkler Maint.	765.00	765.00	0.00	100.0%
<b>Total 8310 · Building Maint.</b>	9,175.33	16,150.00	-6,974.67	56.8%
8320 · Sewer	870.47	1,200.00	-329.53	72.5%
8330 · Cable	584.16	975.00	-390.84	59.9%
8340 · Electric	6,028.99	10,200.00	-4,171.01	59.1%
8350 · Expendibles/Supplies	2,801.01	2,975.00	-173.99	94.2%
8360 · Heating Fuel	3,450.91	4,100.00	-649.09	84.2%
8370 · Pest Control	271.60	280.00	-8.40	97.0%
8390 · Telephone	1,896.01	5,700.00	-3,803.99	33.3%
8395 · Trash Removal	4,083.08	5,000.00	-916.92	81.7%
8398 · Water	548.00	810.00	-262.00	67.7%
<b>Total 8300 · Station 1 Expenses (Fanning)</b>	29,709.56	47,390.00	-17,680.44	62.7%
<b>8400 · Station 2 Expenses (Hoopers)</b>				
<b>8410 · Building Maintenance</b>				
8411 · Air Compressor	0.00	150.00	-150.00	0.0%
8412 · General Building Maint.	1,069.56	5,776.56	-4,707.00	18.5%
8413 · Generator Maint.	751.71	751.71	0.00	100.0%
8414 · Overhead Door Maint.	0.00	750.00	-750.00	0.0%
<b>Total 8410 · Building Maintenance</b>	1,821.27	7,428.27	-5,607.00	24.5%
8420 · Cable	582.54	800.00	-217.46	72.8%
8430 · Electric	2,922.58	3,450.00	-527.42	84.7%
8440 · Heating Fuel	2,497.73	2,497.73	0.00	100.0%
8450 · Pest Control	271.60	280.00	-8.40	97.0%
8460 · Telephone	329.60	1,000.00	-670.40	33.0%
8470 · Trash Removal	2,688.38	3,150.00	-461.62	85.3%
<b>Total 8400 · Station 2 Expenses (Hoopers)</b>	11,113.70	18,606.00	-7,492.30	59.7%
<b>8500 · Station 3 Expenses (Avl Hwy)</b>				
<b>8510 · Building Maintenance</b>				
8511 · Air Compressor	0.00	100.00	-100.00	0.0%
8512 · General Building Maint.	4,867.20	8,175.00	-3,307.80	59.5%
8513 · Generator Maint.	400.00	500.00	-100.00	80.0%
8514 · Overhead Door Maint.	0.00	750.00	-750.00	0.0%
<b>Total 8510 · Building Maintenance</b>	5,267.20	9,525.00	-4,257.80	55.3%
8520 · Sewer	395.90	850.00	-454.10	46.6%
8530 · Cable	539.55	800.00	-260.45	67.4%
8540 · Electric	3,584.03	5,000.00	-1,415.97	71.7%
8550 · Heating Fuel	2,524.62	6,625.00	-4,100.38	38.1%
8560 · Pest Control	201.60	280.00	-78.40	72.0%
8570 · Telephone	329.60	1,000.00	-670.40	33.0%
8580 · Trash Removal	756.00	850.00	-94.00	88.9%
8590 · Water	345.48	700.00	-354.52	49.4%
<b>Total 8500 · Station 3 Expenses (Avl Hwy)</b>	13,943.98	25,630.00	-11,686.02	54.4%
<b>8600 · Training</b>				
8610 · Certifications	115.00	1,500.00	-1,385.00	7.7%
8620 · General Training Supplies	0.00	796.00	-796.00	0.0%
8630 · Training-Tuition/Meals/Books	1,566.75	1,565.75	1.00	100.1%
8640 · Travel Expenses for Training	886.60	1,887.25	-1,000.65	47.0%
<b>Total 8600 · Training</b>	2,568.35	5,749.00	-3,180.65	44.7%

## Fletcher Fire and Rescue Department, Inc

## Profit &amp; Loss Budget vs. Actual

04/03/23

July 2022 through March 2023

Accrual Basis

	Jul '22 - Mar ...	Budget	\$ Over Budget	% of Budget
<b>8700 · Vehicle Expenses</b>				
8701 · General Vehicle Expense	1,442.50	20,744.41	-19,301.91	7.0%
<b>8710 · Vehicle Repair and Maint.</b>				
8702 · F037 E-11 Pumper (1)	1,397.26	5,240.00	-3,842.74	26.7%
8703 · F038 E11-3 Pumper (2)	3,285.06	5,240.00	-1,954.94	62.7%
8704 · F039 - Jerry's New Vehicle	21.36	1,565.00	-1,543.64	1.4%
8712 · F002, TNK-11	215.26	740.00	-524.74	29.1%
8713 · F004, S-11-2	473.70	490.00	-16.30	96.7%
8716 · F009, TRK-11-3	794.59	1,790.00	-995.41	44.4%
8719 · F013, E-11-2	10,215.36	10,215.36	0.00	100.0%
8720 · F014, B-11-2	751.26	2,140.00	-1,388.74	35.1%
8722 · F016, B-11	480.60	2,490.00	-2,009.40	19.3%
8724 · F020, E-11-3	1,019.87	6,740.00	-5,720.13	15.1%
8725 · F021, 1102	68.15	1,490.00	-1,421.85	4.6%
8726 · F022, R-11	7,020.23	7,020.23	0.00	100.0%
8727 · F023, S-11-3	215.26	2,040.00	-1,824.74	10.6%
8730 · F026, L-11	6,283.23	10,590.00	-4,306.77	59.3%
8732 · F028, Capitan Vehicle	108.05	1,665.00	-1,556.95	6.5%
8733 · F029 Chief Vehicle	26.98	1,665.00	-1,638.02	1.6%
8734 · F030 Truck 11-4	0.00	1,665.00	-1,665.00	0.0%
8735 · F031 Squad 11-2	587.18	2,090.00	-1,502.82	28.1%
8737 · F033 - UTV	0.00	900.00	-900.00	0.0%
8738 · F034 UTV Trailer	0.00	200.00	-200.00	0.0%
8739 · F035 Tanker 11	913.80	2,840.00	-1,926.20	32.2%
<b>Total 8710 · Vehicle Repair and Maint.</b>	<b>33,877.20</b>	<b>68,815.59</b>	<b>-34,938.39</b>	<b>49.2%</b>
<b>Total 8700 · Vehicle Expenses</b>	<b>35,319.70</b>	<b>89,560.00</b>	<b>-54,240.30</b>	<b>39.4%</b>
<b>8740 · Vehicle Fuel</b>				
8741 · Fuel Tank Maint and Repairs	0.00	500.00	-500.00	0.0%
8742 · Fuel	27,325.04	47,000.00	-19,674.96	58.1%
<b>Total 8740 · Vehicle Fuel</b>	<b>27,325.04</b>	<b>47,500.00</b>	<b>-20,174.96</b>	<b>57.5%</b>
<b>Total 8100 · OPERATIONS</b>	<b>153,104.62</b>	<b>329,910.00</b>	<b>-176,805.38</b>	<b>46.4%</b>
<b>8120 · SALES TAX PAID EXPENSE</b>				
8121 · NC Sales Tax Paid	3,646.35	7,500.00	-3,853.65	48.6%
8122 · Hendersonville Sales Tax Paid	1,343.12	2,700.00	-1,356.88	49.7%
8123 · Buncombe County Sales Tax Paid	243.63	500.00	-256.37	48.7%
<b>Total 8120 · SALES TAX PAID EXPENSE</b>	<b>5,233.10</b>	<b>10,700.00</b>	<b>-5,466.90</b>	<b>48.9%</b>
<b>8800 · PERSONNEL</b>				
<b>8810 · Employee General Expenses</b>				
8811 · License Renew Reimb. (CDL)	386.25	1,500.00	-1,113.75	25.8%
8812 · Physical Exams and Vaccinations	252.36	3,000.00	-2,747.64	8.4%
8813 · Volunteer Incentives	0.00	375.00	-375.00	0.0%
8814 · Retirement - Co. Contribution	34,687.40	76,200.00	-41,512.60	45.5%
<b>8820 · Employee Relations</b>				
8821 · Appreciation/Awards Banquet	5,155.58	7,000.00	-1,844.42	73.7%
8822 · Flowers	267.50	750.00	-482.50	35.7%
8823 · Food	643.78	2,000.00	-1,356.22	32.2%
<b>Total 8820 · Employee Relations</b>	<b>6,066.86</b>	<b>9,750.00</b>	<b>-3,683.14</b>	<b>62.2%</b>
<b>Total 8810 · Employee General Expenses</b>	<b>41,392.87</b>	<b>90,825.00</b>	<b>-49,432.13</b>	<b>45.6%</b>
<b>8830 · Salaries and Wages</b>				
<b>8840 · Paid Personnel Base</b>				
8841 · Admin	191,622.54	287,150.00	-95,527.46	66.7%
8842 · Secretary	13,500.00	18,000.00	-4,500.00	75.0%
8843 · Firefighters				
8844 · Base Pay and Reg.O.T.	882,031.86	1,423,821.00	-541,789.14	61.9%
<b>Total 8843 · Firefighters</b>	<b>882,031.86</b>	<b>1,423,821.00</b>	<b>-541,789.14</b>	<b>61.9%</b>

**Fletcher Fire and Rescue Department, Inc**  
**Profit & Loss Budget vs. Actual**  
**July 2022 through March 2023**

	<u>Jul '22 - Mar ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8847 · Incentive Pay (Driver/AO)	4,239.95	8,900.00	-4,660.05	47.6%
<b>Total 8840 · Paid Personnel Base</b>	<b>1,091,394.35</b>	<b>1,737,871.00</b>	<b>-646,476.65</b>	<b>62.8%</b>
<b>Total 8830 · Salaries and Wages</b>	<b>1,091,394.35</b>	<b>1,737,871.00</b>	<b>-646,476.65</b>	<b>62.8%</b>
<b>8850 · Other Salary Expenses</b>				
8854 · OT/Off Duty/Call Back	60,368.49	61,450.00	-1,081.51	98.2%
8855 · OT/Holiday	24,525.64	28,550.00	-4,024.36	85.9%
8856 · Longevity	12,725.00	15,500.00	-2,775.00	82.1%
8859 · Extended Leave	800.64	800.00	0.64	100.1%
<b>Total 8850 · Other Salary Expenses</b>	<b>98,419.77</b>	<b>106,300.00</b>	<b>-7,880.23</b>	<b>92.6%</b>
<b>8860 · Payroll Tax Expenses</b>				
8861 · FICA				
8862 · Social Security - Co. Portion	71,884.44	114,339.00	-42,454.56	62.9%
8863 · Medicare - Co. Portion	16,811.64	26,740.00	-9,928.36	62.9%
<b>Total 8861 · FICA</b>	<b>88,696.08</b>	<b>141,079.00</b>	<b>-52,382.92</b>	<b>62.9%</b>
8870 · SUTA	316.38	480.00	-163.62	65.9%
<b>Total 8860 · Payroll Tax Expenses</b>	<b>89,012.46</b>	<b>141,559.00</b>	<b>-52,546.54</b>	<b>62.9%</b>
<b>8890 · Uniforms \$250 per fiscal yr.</b>				
8891 · Class A Uniforms	73.50	7,802.00	-7,728.50	0.9%
8895 · Creasman, Jerry	0.00	300.00	-300.00	0.0%
8897 · Davis, Adam	301.00	300.00	1.00	100.3%
8899 · Davis, Craig (Wesley)	0.00	300.00	-300.00	0.0%
8900 · Edney, Ryan	0.00	300.00	-300.00	0.0%
8903 · Garland, Greg	0.00	300.00	-300.00	0.0%
8906 · Hill, Daniel	0.00	250.00	-250.00	0.0%
8909 · Justus, Scott (Navada)	224.00	300.00	-76.00	74.7%
8913 · Postell, Elijah	274.00	300.00	-26.00	91.3%
8915 · Privette, Douglas	0.00	300.00	-300.00	0.0%
8917 · Reagan, Jason	100.00	250.00	-150.00	40.0%
8919 · Simpson, Darrin	252.00	300.00	-48.00	84.0%
8923 · Stock/Inventory Uniform Supply	129.92	1,500.00	-1,370.08	8.7%
8924 · New Hire Uniforms	1,082.18	3,207.00	-2,124.82	33.7%
8925 · Uniforms-Dept. Provided	3,425.19	4,500.00	-1,074.81	76.1%
8928 · De La Pena, Luis	230.50	250.00	-19.50	92.2%
8929 · Justus, Nicolas	93.00	250.00	-157.00	37.2%
8930 · Burcham, Daniel	280.37	300.00	-19.63	93.5%
8935 · Privette, Clay	0.00	250.00	-250.00	0.0%
8937 · Miller, Mike	0.00	300.00	-300.00	0.0%
8938 · Hodge, Ricky	54.00	300.00	-246.00	18.0%
8942 · Kardulis, Nathan	0.00	250.00	-250.00	0.0%
8943 · McHone, Chad	363.00	250.00	113.00	145.2%
8945 · Mease, Chad	0.00	250.00	-250.00	0.0%
8946 · Gunn, Jason	0.00	300.00	-300.00	0.0%
8953 · Tipton, Bradley	0.00	250.00	-250.00	0.0%
8954 · Buchanan, Brian	0.00	300.00	-300.00	0.0%
8955 · Buchanan, Ben	0.00	250.00	-250.00	0.0%
8957 · James, Matthew	286.47	250.00	36.47	114.6%
8958 · McGee, Josh	0.00	250.00	-250.00	0.0%
8959 · Newman, Jeromy	227.23	250.00	-22.77	90.9%
8960 · Hensley, Andy	239.01	250.00	-10.99	95.6%
8970 · Fox, Christian	0.00	250.00	-250.00	0.0%

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Accrual Basis

**Fletcher Fire and Rescue Department, Inc**  
**Profit & Loss Budget vs. Actual**  
 July 2022 through March 2023

	<u>Jul '22 - Mar ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8971 · Metcalf, Matthew	225.00	250.00	-25.00	90.0%
8972 · Privette, Chase	51.00	250.00	-199.00	20.4%
<b>Total 8890 · Uniforms \$250 per fiscal yr.</b>	<u>7,911.37</u>	<u>25,459.00</u>	<u>-17,547.63</u>	<u>31.1%</u>
<b>Total 8800 · PERSONNEL</b>	<u>1,328,130.82</u>	<u>2,102,014.00</u>	<u>-773,883.18</u>	<u>63.2%</u>
<b>Total Expense</b>	<u>2,095,645.65</u>	<u>2,838,841.00</u>	<u>-743,195.35</u>	<u>73.8%</u>
<b>Net Income</b>	<u><b>432,694.50</b></u>	<u><b>0.00</b></u>	<u><b>432,694.50</b></u>	<u><b>100.0%</b></u>



C-40 TOWN OF FLETCHER	2022-2023 FIRE TAX				2023-2024 FIRE TAX				
	PROPERTY VALUES	TAX LEVY RATE	COLLECTION RATE	BUDGETED FIRE TAX	PROPERTY VALUES	TAX LEVY RATE	COLLECTION RATE	BUDGETED FIRE TAX	VARIANCE
REAL PROPERTY	\$1,015,162,298	0.1150%	100%	\$1,167,436.64	\$1,434,321,503	0.1050%	100%	\$1,506,038	\$338,601
BUSINESS PERSONAL PROPERTY	\$281,934,999	0.1150%	100%	\$324,225.25	\$188,898,938	0.1050%	100%	\$198,344	-\$125,881
INDIVIDUAL PERSONAL PROPERTY	\$8,771,662	0.1150%	100%	\$10,087.41	\$8,716,848	0.1050%	100%	\$9,153	-\$935
PUBLIC SERVICE PROPERTY	\$16,721,078	0.1150%	100%	\$19,229.24	\$16,386,656	0.1050%	100%	\$17,206	-\$2,023
MOTOR VEHICLES	\$99,074,445	0.1150%	100%	\$113,935.61	\$97,556,811	0.1050%	100%	\$102,435	-\$11,501
MILLS RIVER	\$0	0.005%	100%	\$0.00	\$0	0.005%	100%	\$0	
TOTAL TOWN OF FLETCHER	\$1,421,664,482			\$1,634,914.15	\$1,745,880,756			\$1,833,175	\$198,261

F-05 HENDERSON COUNTY	2022-2023 FIRE TAX				2023-2024 FIRE TAX				
	PROPERTY VALUES	TAX LEVY RATE	COLLECTION RATE	BUDGETED FIRE TAX	PROPERTY VALUES	TAX LEVY RATE	COLLECTION RATE	BUDGETED FIRE TAX	VARIANCE
REAL PROPERTY	\$894,354,783	0.1150%	97%	\$997,653	\$1,277,643,598	0.1050%	97%	\$1,301,280	\$303,627
BUSINESS PERSONAL PROPERTY	\$132,066,353	0.1150%	97%	\$147,320	\$126,721,022	0.1050%	97%	\$129,065	-\$18,255
INDIVIDUAL PERSONAL PROPERTY	\$8,747,849	0.1150%	97%	\$9,758	\$8,877,536	0.1050%	97%	\$9,042	-\$716
PUBLIC SERVICE PROPERTY	\$31,908,672	0.1150%	97%	\$35,594	\$31,270,499	0.1050%	97%	\$31,849	-\$3,745
MOTOR VEHICLES	\$99,848,598	0.1150%	97%	\$111,381	\$101,358,389	0.1050%	97%	\$103,234	-\$8,148
TOTAL HENDERSON COUNTY	\$1,166,926,255	0.1150%	97%	\$1,301,706	\$1,545,871,044	0.1050%	97%	\$1,574,470	\$272,763

COMBINED	2022-2023 FIRE TAX				2023-2024 FIRE TAX				
	PROPERTY VALUES	TAX LEVY RATE	COLLECTION RATE	BUDGETED FIRE TAX	PROPERTY VALUES	TAX LEVY RATE	COLLECTION RATE	BUDGETED FIRE TAX	INCREASE
REAL PROPERTY	\$1,909,517,081	0.0000%		\$2,165,089	\$2,711,965,101			\$2,807,318	\$642,228
BUSINESS PERSONAL PROPERTY	\$414,001,352			\$471,545	\$315,619,960			\$327,409	-\$144,136
INDIVIDUAL PERSONAL PROPERTY	\$17,519,511			\$19,846	\$17,594,384			\$18,194	-\$1,651
PUBLIC SERVICE PROPERTY	\$48,629,750			\$54,823	\$47,657,155			\$49,055	-\$5,768
MOTOR VEHICLES	\$198,923,043			\$225,317	\$198,915,200			\$205,668	-\$19,649
TOTAL FIRE DISTRICT	\$2,588,590,737			\$2,936,620	\$3,291,751,800			\$3,407,644	\$471,024

## 2023/2024 TAX RATE WORKSHEET FOR FLETCHER (COUNTY)

DESCRIPTION	AMOUNT
<b>TOTAL DISTRICT TAX ASSESSMENT 2023-2024</b>	<b>\$1,545,871,044.00</b>
Divided by 100	
<b>TOTAL</b>	<b>\$15,458,710.44</b>
Multiplied by requested tax rate	0.105
<b>TOTAL</b>	<b>\$1,623,164.60</b>
*Multiplied by tax collection percentage (97%)	
<b>TOTAL</b>	<b>\$1,574,469.66</b>
Subtract Training Center Assessment	4,355
Add Projected Payments in Lieu of Taxes	
<b>**TOTAL PROJECTED REVENUE</b>	<b>\$1,570,114.66</b>
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

We certify that the attached Financial Statement for

Fletcher Fire and Rescue Department

is accurate to the best of our knowledge.

William Wilson  
Board President

Heck  
Board Treasurer



Form **990**

**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
 Do not enter social security numbers on this form as it may be made public.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

**For the 2021 calendar year, or tax year beginning 07/01/21, and ending 06/30/22**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>FLETCHER FIRE &amp; RESCUE DEPARTMENT, INC.</b> Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) <b>49 EAST FANNING BRIDGE ROAD</b> Room/suite _____ City or town, state or province, country, and ZIP or foreign postal code <b>FLETCHER NC 28732</b>	<b>D</b> Employer identification number _____ <b>E</b> Telephone number <b>828-684-0864</b> <b>G</b> Gross receipts \$ <b>2,773,161</b>
<b>F</b> Name and address of principal officer: <b>WILLIAM WILSON</b> <b>49 EAST FANNING BRIDGE RD.</b> <b>FLETCHER NC 28732</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number _____
<b>J</b> Website: <b>WWW.FLETCHERFIRERESCUE.COM</b>		<b>L</b> Year of formation: <b>1954</b>
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>M</b> State of legal domicile: <b>NC</b>

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>PROVIDING SUPERIOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THE FLETCHER FIRE DISTRICT</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>9</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>8</b>
<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>39</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>411,517</b>	<b>33,082</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>2,744,282</b>	<b>2,719,761</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>4,249</b>	<b>12,448</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>12,522</b>	<b>7,870</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>3,172,570</b>	<b>2,773,161</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,860,121</b>	<b>1,938,840</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>0</b>
<b>16b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶	<b>0</b>	<b>0</b>
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>821,651</b>	<b>759,854</b>
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>2,681,772</b>	<b>2,698,694</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>490,798</b>	<b>74,467</b>
<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>21</b>	Total liabilities (Part X, line 26)	<b>4,461,463</b>	<b>4,383,038</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>1,527,225</b>	<b>1,374,333</b>
		<b>2,934,238</b>	<b>3,008,705</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <b>WILLIAM WILSON</b> Type or print name and title	Date <b>PRESIDENT</b>
<b>Prepared by</b>	Print/Type preparer's name <b>HARVEY W. JENKINS, C.P.A.</b>	Preparer's signature Date
<b>Preparer Use Only</b>	Firm's name <b>GOULD KILLIAN CPA GROUP, P.A.</b> Firm's address <b>100 COXE AVE ASHEVILLE, NC 28801-2354</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P00061110</b> Firm's EIN Phone no. <b>828-258-0363</b>

**Fletcher Fire and Rescue Department, Inc.  
Fletcher, North Carolina**

**Financial Statements**

**June 30, 2022 and 2021**

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**GOULD KILLIAN  
CPA GROUP, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditors' Report

The Board of Directors  
Fletcher Fire and Rescue Department, Inc.  
Fletcher, North Carolina

### *Opinion*

We have audited the accompanying statements of assets, liabilities and net assets - modified cash basis of Fletcher Fire and Rescue Department, Inc. as of June 30, 2022 and 2021 and the related statements of revenues, expenses and changes in net assets - modified cash basis for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net assets of Fletcher Fire and Rescue Department, Inc. as of June 30, 2022 and 2021, and its revenues, expenses and changes in net assets for the years then ended in accordance with the modified cash basis of accounting as described in Note 1.

### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fletcher Fire and Rescue Department, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis of Accounting*

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Fletcher Fire and Rescue Department's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fletcher Fire and Rescue Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Fletcher Fire and Rescue Department's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit

*Donald Killian* CPA Group, P.A.  
Asheville, North Carolina  
August 31, 2022

**FLETCHER FIRE AND RESUCE DEPARTMENT, INC.**  
**STATEMENTS OF ASSETS, LIABILITES AND NET ASSETS -**  
**MODIFIED CASH BASIS**  
June 30, 2022 and 2021

	2022	2021
<b>Assets</b>		
Current Assets:		
Cash and cash equivalents	\$ 480,692	\$ 709,741
Investments	1,918,789	1,516,948
Total current assets	2,399,481	2,226,689
Property and Equipment:		
Land and improvements	143,283	143,283
Building and improvements	1,952,116	1,878,038
Vehicles and equipment	4,552,773	4,792,321
Accumulated depreciation	(4,664,615)	(4,578,868)
Property and equipment, net	1,983,557	2,234,774
	\$ 4,383,038	\$ 4,461,463
<b>Liabilities and Net Assets</b>		
Current Liabilities		
Current maturity, long-term liabilities	\$ 154,805	\$ 150,372
Employee benefit withholding	240	2,762
Total current liabilities	155,045	153,134
Long-term liabilities, net	1,219,287	1,374,091
Total liabilities	1,374,332	1,527,225
<b>Net Assets</b>		
Without donor restrictions:		
Invested in property and equipment, net of related debt	609,465	710,311
Undesignated	2,399,241	2,223,927
Total net assets	3,008,706	2,934,238
	\$ 4,383,038	\$ 4,461,463

The accompanying notes are an integral part of these financial statements.

**FLETCHER FIRE AND RESUCE DEPARTMENT, INC.**  
**STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET ASSETS - MODIFIED CASH BASIS**  
For the years ended June 30, 2022 and 2021

	2022	2021
<b>Revenues:</b>		
Town of Fletcher fire district taxes	\$ 1,468,477	\$ 1,483,710
Henderson County fire district taxes	1,251,100	1,236,329
Insurance reimbursement	2,948	10,206
Sales tax refunds	184	24,243
Grants and contributions	33,083	74,001
PPP loan forgiveness	-	322,655
Relief fund supplement	-	14,861
Investment income/(loss)	(489)	4,249
Miscellaneous revenues	2,439	1,367
Proceeds from sale of assets	12,448	-
Restitution- prior year employee theft	2,483	949
	<u>2,772,673</u>	<u>3,172,570</u>
<b>Expenses:</b>		
Salaries	1,580,845	1,519,015
Depreciation	381,285	376,991
Health insurance	162,911	159,367
Payroll taxes	119,516	115,513
Vehicle expenses	62,869	64,089
Building repairs and maintenance	38,608	39,483
Information technology	8,658	11,073
Utilities	47,507	43,966
Interest expense	44,985	21,384
Building and vehicle insurance	53,687	46,722
Communications	14,806	23,858
Firefighting equipment	23,120	30,381
Uniforms	8,621	14,666
Retirement	75,568	66,226
Professional fees	6,950	8,300
EMT expenses	9,010	7,366
Office expenses	22,018	21,574
Emergency reports	5,853	7,000
Training and certificates	3,995	13,120
Dues and subscriptions	2,790	4,159
Meals and entertainment	4,157	5,897
Rescue expenses	4,643	60,270
Bank service charges	129	132
Sales tax expense	10,992	16,654
Other expenses	4,682	4,566
	<u>2,698,205</u>	<u>2,681,772</u>
Revenues over expenses	74,468	490,798
Net assets, beginning of year - without restrictions	<u>2,934,238</u>	<u>2,443,440</u>
Net assets, end of year- without restrictions	<u>\$ 3,008,706</u>	<u>\$ 2,934,238</u>

The accompanying notes are an integral part of these financial statements.

**FLETCHER FIRE AND RESCUE DEPARTMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

**Note 1 – Summary of Significant Accounting Policies**

*Nature of Activities*

Fletcher Fire and Rescue Department, Inc. (“the Department”) was incorporated in March 1954. The Department’s purpose is serving the fire protection and emergency medical services needs of the citizens of the Fletcher Fire and Rescue District, which includes the Town of Fletcher, and a large portion of northern Henderson County. The Department is supported primarily through fire district taxes and sales taxes collected and distributed by Henderson County and the Town of Fletcher.

*Basis of Accounting*

The Department’s financial statements are prepared on the modified cash basis, modified for fair value reporting of the Department’s investment account and related gains and losses, capitalization of fixed assets and related depreciation, as well as liabilities for payroll withholdings collected by the Department on behalf of employees and long-term liabilities. Consequently, revenues are recognized when received rather than when earned, and expenses are recognized when cash is disbursed rather than when an obligation is incurred. Accordingly, the accompanying statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America.

*Cash and Cash Equivalents*

The Department considers all demand deposits and certificates of deposit with a maturity of three months or less to be cash equivalents.

*Uninsured Cash Balances*

The Department maintains cash balances and several certificates of deposit in accounts at high credit quality financial institutions. At June 30, 2022, all of the Department’s deposits were covered by the Federal Deposit Insurance Corporation except for \$69,230. The Board does not consider this to be a significant risk. At June 30, 2021, all of the Departments deposits were covered by the Federal Deposit Insurance Corporation.

*Investments*

The Department invests cash in excess of its immediate needs in money market mutual funds. The money market funds are managed to maintain a net asset value per share of \$1.00, and are reported at that net asset value, which closely approximates fair value.

The Department reports investments in U.S. treasury bills and certificates of deposit with a maturity of greater than 90 days at their fair values. Unrealized gains and losses have been determined by management to be immaterial to the financial statements and are reported as part of investment income/(loss) on the statement of revenues, expenses, and changes in net assets – modified cash basis.

*Unrestricted Net Assets*

Unrestricted net assets account for all resources over which the Department’s board has discretionary control. For internal accounting purposes, two funds are maintained, one is for general purposes (undesignated) and the other is for the investment in property and equipment, net of any related debt.



Property and Equipment

It is the Department's policy to capitalize property and equipment with a cost greater than \$2,500. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are unrestricted contributions unless the donor has restricted the donated asset for a specific purpose. Depreciation is computed on the straight-line method over the estimated useful lives of the respective assets, which range from four to forty years. Gains and losses from property and equipment disposition are recognized when the assets are sold or abandoned.

Income Taxes

The Department qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision has been made for federal or state income taxes.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts of assets and disclosures at the date of the financial statements. Actual results could differ from those estimates.

Subsequent Events

The Department evaluated the effect subsequent events would have on the financial statements through August 31, 2022, which is the date the financial statements were available to be issued.

**Note 2 – Long-Term Liabilities**

The Fire Department's long-term liabilities consisted of the following as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Ladder truck note payable to Local Government Federal Credit Union, with \$78,873 due annually including 3.25% interest. The note matures in November 2029 and is secured by the ladder truck.	\$ 547,829	\$ 606,976
Two typhoon pumpers note payable to De Lage Landen Public Finance, LLC with \$116,483 due annually including 2.75% interest. The note matures in February 2030 and is secured by the two typhoon pumpers.	826,263	917,487
	<u>1,374,092</u>	<u>1,524,463</u>
Less: current maturity	<u>(154,805)</u>	<u>(150,372)</u>
	<u>\$ 1,219,287</u>	<u>\$ 1,374,091</u>

Aggregate long-term principal payments for the next five years will approximate the following:

Year	Amount
2023	154,805
2024	159,371
2025	164,033
2026	168,910
2027	173,894
Thereafter	553,079
Total	<u>\$ 1,374,092</u>

**Note 3 – Donated Services**

The value of donated volunteer services to the Department is not reflected in the accompanying financial statements because there is no objective basis available by which to measure the value of such services.

**Note 4 – Firemen’s Pension Fund and 401K Plan**

The Fletcher Fire and Rescue Department, Inc. is a participant in the North Carolina Firemen’s and Rescue Squad Workers’ Pension Fund. The purpose of the Firemen’s and Rescue Squad Workers’ Pension Fund is to administer and operate a retirement program for all firemen and rescue squad workers (both paid and volunteer) in North Carolina. Firemen must belong to a rated and certified fire department. Rescue squad workers must belong to a certified rescue squad. Membership in the program is on a voluntary basis. The plan states that the amount to be contributed to the fund is \$10 a month per member for 20 years or a maximum of \$2,400 per member. The Department of State Treasurer is responsible for the general administration and management of the Pension Fund. All investment income is reinvested into the Pension Fund.

The Department also maintained a 401(k) plan in fiscal years 2022 and 2021 and matched 100% of employees’ deferrals up to 5%. All contributions made under this plan are fully vested.

The amount of benefits paid by the Department under these plans for the years ended June 30, 2022 and 2021 was \$72,568 and \$63,226, respectively. The Department paid fees for these plans of \$3,000 annually.

**Note 5 – Firemen’s Relief Fund**

The Firemen’s relief fund provides financial assistance to firefighters that have been injured or killed while performing fire department duties. All insurance companies licensed to do business in NC are required to report the Firemen’s Relief Fund tax, (1/2 of 1%) of fire and lightning premiums collected for each rated fire district in NC. Fire departments that meet all requirements are eligible to receive the tax collected within their rated fire district. The Firemen’s Relief Fund monies are restricted by the NC State Firemen’s Association for the sole purpose of caring for firemen who are hurt in the line of duty and/or their dependents.

Accordingly, these funds are not included in the Department's Statements of Revenues, Expenses, and Changes in Net Assets – Modified Cash Basis. Expenditures of local funds must be approved by the NC State Firemen's Association. A report is filed annually by the fire department to report any income and disbursements.

Assets held in trust are as follows at June 30, 2022 and 2021:

<u>Firemen's Relief Fund</u>	<u>2022</u>	<u>2021</u>
Money Market	\$ 74,123	\$ 103,338

**Note 6 – Related Party Transactions**

A Board member is an investment advisor and owns a registered investment firm with which the Board has a brokerage account. The amount of assets held in this brokerage account amounted to \$2,166,333 and \$1,817,644 as of June 30, 2022 and 2021, respectively.

**Note 7 – Paycheck Protection Program Loan**

On May 5, 2020, the Department was granted a loan from United Federal Credit Union in the amount of \$322,655 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the eight-week period. On November 3, 2020, the principal amount of \$322,655 plus all accrued interest, was fully forgiven and recorded as income of the Department during the fiscal year ending June 30, 2021.