Fletcher Fire Rescue

Proposed Budget

2026-2027

Budget Summary: FY27

Fletcher Fire Department

Theme: Resilient Infrastructure & Strategic Growth

1. The Strategic Need: Infrastructure & Facilities

The proposed FY27 budget includes a necessary mileage increase driven by critical infrastructure needs and the rising demand for emergency services. This investment focuses on three primary pillars: **Resiliency, Safety, and Staffing.**

Naples Station: Rebuilding for Resiliency

Following the total loss of the Naples station during Hurricane Helene, we face a pivotal decision. FEMA assistance is generally limited to "restoration to original state," yet the previous facility was already insufficient for current operations and future growth.

- **The Plan:** We propose rebuilding on the existing site using "wet-proof" flood resiliency standards. A two-story masonry design will house apparatus on the ground floor, with all living quarters moved upstairs. This ensures that in a future flood event, the station can be quickly "mucked out" and reoccupied rather than lost.
- **Fiscal Responsibility:** We are targeting a **$3 million cap**. Investing now avoids the compounding inflation of construction costs and is one of the most cost-effective fire station builds in the current regional market.

Hoopers Creek Station: Modernization & Safety

Constructed in 1985, this station handled **864 calls last year**. It currently lacks a firewall between the apparatus bays and sleeping quarters—a major health and safety violation—and has only one bathroom.

- **The Plan:** A **$900,000 renovation** will add 1,000 sq. ft. to provide code-compliant sleeping quarters and proper facilities to support the health and readiness of our 24-hour personnel.

2. Personnel & Operational Stability

While past budgets may have shown a surplus, those funds were the result of a critical staffing shortage. In early 2025, we faced a 40% turnover rate; today, through strategic management, we have reached **full staffing with a 98% retention rate.**

Strategic Staffing (ISO & CIP)

Our district now contains over 50 buildings of three stories or more. To safely protect these high-density developments, our 5-year Capital Improvement Plan (CIP) identifies a need for three additional personnel per shift.

- **The Goal:** This crew would man a dual-purpose ladder/rescue unit, ensuring we can perform life-saving tasks and maintain our ISO Class 3 insurance rating.
- **Efficiency:** We are utilizing **Part-Time staffing** to reach a goal of 10 personnel per shift. This is the most cost-effective way to manage total vacation days and surge needs without the long-term liability of full-time layoffs.

Benefits & Health

- **Retirement:** Increasing our contribution to 12% to align with the standard 13% provided by LGERS.
- **Employee Health:** Preparing for a projected 20% industry-standard increase in insurance premiums.
- **Mental Health:** Continuing our successful Employee Assistance Program (EAP) with Responder Services, which has already seen significant utilization and positive feedback from staff.

3. Financial Analysis & Taxpayer Impact

The Fletcher area has seen substantial growth, shifting from heavy industrial to high-density residential and warehouse storage. Historically, residential growth costs more to serve than the tax revenue it produces.

The Budget Gap

- **Current Growth:** Tax values show a 1.67% increase in the Town and 5.40% in the County. At the current 10.5-cent rate, this generates $148,931 in new revenue.
- **The Shortfall:** Current requests (including debt service for the Naples station estimated at $175k–$200k annually) leave us with a significant deficit.

Proposed Adjustment: 1.5-Cent Increase (12-Cent Total Rate)

This adjustment allows for a modest **$25,000 surplus** after accounting for the Naples station loan and updated operational costs.

Annual Impact on Taxpayers:

- **Town Residents:** $54.00 per year ($4.50/month)
- **County Residents:** $56.00 per year ($4.66/month)

Closing Summary

Fletcher Fire Department was formed in 1953 and incorporated in 1954. Over the last 10 years, Fletcher has seen substantial growth, but the type of growth has changed. While an increase is not the most desirable thing to pass along to taxpayers, the continued heavy residential growth in Fletcher is a driving factor, as it costs more to serve these properties than they produce—especially considering the true needs of high-density single and multi-family developments.

We are currently delivering a high level of service, but our community deserves—and our growth demands—a more resilient infrastructure. Ultimately, the level of protection we provide is dictated by the funding available. We believe these investments are the most fiscally responsible way to ensure the safety of our citizens and the longevity of our department.

The Fiscal Impact of Fire District Classifications

The purpose of this correspondence is to illustrate the direct correlation between the fire tax and the substantial cost savings it facilitates for taxpayers. While a tax is traditionally viewed as an additional expense, the fire tax functions as a strategic investment that yields a significant net financial gain for both residential and commercial property owners.

The NCDOI Rating System

Property insurance premiums are largely dictated by the **North Carolina Department of Insurance (NCDOI)** rating system. This scale ranges from **Class 1 to Class 10**:

- **Class 1:** Indicates the highest level of fire protection and operational excellence.
- **Class 9S:** Represents the absolute minimum standards required for recognized coverage.
- **Class 10:** Indicates an area with no recognized fire protection.

Comparative Analysis of Insurance Premiums

To demonstrate the fiscal impact of these ratings, please refer to the attached insurance quotes. These figures are based on a representative property valued at **$350,000** (structure only):

Protection Classification	Annual Insurance Premium
Class 10 (Unrated/No Coverage)	**$3,217.00**
Class 9 (Minimum Standards)	**$2,329.00**
Class 4 (Standard Protection)	**$1,502.00**
Class 3 (High-Level Protection)	**$1,524.00**

The "Net Savings" Calculation

Currently, all fire departments within Henderson County have achieved a **Class 4 rating or better**. To determine the true "bottom line" for a taxpayer, we must combine the cost of the insurance premium with the fire tax. For a home valued at $350,000 in a district with a tax rate of **12 cents per $100** of valuation, the annual fire tax is **$433.20**.

- **Scenario A (No Coverage):** Annual Premium of **$3,217.00**
- **Scenario B (Class 3 Protection):** Premium ($1,524.00) + Fire Tax ($433.20) = **$1,957.20**

Total Annual Savings: $1,259.80

Conclusion

This data illustrates that the fire tax is not merely a fee for service, but a mechanism for reducing the overall cost of homeownership. **Notably, even if a homeowner were in a Class 9 district and paid $0.00 in fire tax, they would still pay $2,329.00 in insurance premiums—nearly $400.00 more per year than a taxpayer in our Class 3 district who pays the fire tax.**

The fire service currently faces unprecedented challenges regarding inflation and the recruitment and retention of qualified personnel. It is imperative that we maintain a competitive wage for our employees to ensure they can sustain themselves within this economy. Protecting our current NCDOI rating is essential to protecting the financial interests of our citizens.

If you have any questions regarding these figures or the NCDOI evaluation process, please do not hesitate to reach out.

Type Department Name Here				
ITEM DESCRIPTION	2025-2026 BUDGET	YEAR-TO-DATE	2026-2027 BUDGET	INCREASE/DECREASE
		AS OF		
REVENUE				
PRESENT/REQUESTED TAX RATE				
ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
Henderson County Ad Valorem Taxes	$1,763,541.82	$1,771,258.55	$2,134,425.26	$370,883.44
Donations		$3,418.00		$0.00
Fundraising				$0.00
Grants		$50,000.00		$0.00
HazMat Charges				$0.00
Interest Income	$140,474.06	$111,062.44		($140,474.06)
Miscellaneous	$313,164.70	$175,466.80	$60,500.00	($252,664.70)
NC County Sales Tax Refund	$16,516.50	$31,341.97	$16,516.50	$0.00
NC Fuel Tax Refund				$0.00
Other Income (City, Other Counties, Town)	$1,927,000.00	$1,475,305.46	$2,304,674.28	$377,674.28
Rental Income				$0.00
Sales of Assets		$39,801.01		$0.00
Total Revenues	$4,160,697.08	$3,657,654.23	$4,516,116.04	$355,418.96
FOOTNOTES				
Misc income is for fire inspections from Town for budgeted, for YTD also includes audit payment and insurance reimbursement				

Type Department Name Here				
ITEM DESCRIPTION	2025-2026 BUDGET	YEAR-TO-DATE	2026-2027 BUDGET	INCREASE/DECREASE
		AS OF		
EXPENDITURES				
Administrative Cost				
Annual Payment - Apparatus	$197,000.00	$195,356.40	$195,910.00	($1,090.00)
Annual Payment - Building	$0.00			$0.00
Annual Payment - Other Equipment	$0.00			$0.00
Appreciation and Award Banquets	$7,000.00	$5,909.59	$7,000.00	$0.00
Bank Charges	$200.00	$0.00	$200.00	$0.00
Building Fund				$0.00
Chaplain				$0.00
Computer	$21,200.00	$12,002.03	$22,000.00	$800.00
Contingency Funds	$176,157.31	$0.00	$0.00	($176,157.31)
Contract Labor (Part-Time Clerk)				$0.00
County/State Tax	$16,516.00	$18,627.01	$16,516.00	$0.00
Discretionary Fund	$4,200.00	$2,717.84	$7,200.00	$3,000.00
Deposits/Down Payment				$0.00
Dues/Subscriptions	$11,831.00	$5,310.00	$10,942.00	($889.00)
Expendable Supplies				$0.00
Flowers/Gifts	$750.00	$0.00	$750.00	$0.00
Food	$3,500.00	$1,645.00	$3,500.00	$0.00
Insurance - Building, Business Umbrella, Error	$64,000.00	$70,496.00	$78,000.00	$14,000.00
Legal and Professional Fees	$18,000.00	$17,100.00	$18,000.00	$0.00
Licenses and Permits				$0.00
Miscellaneous	$900.00			($900.00)
Office Supplies	$8,150.00	$5,832.15	$8,750.00	$600.00
Public Relations				$0.00
Rent				$0.00
Record Management System	$10,500.00	$11,125.00	$15,000.00	$4,500.00
Knox Box	$1,600.00	$584.00	$1,800.00	$200.00
(Optional Line Item)				$0.00
(Optional Line Item)				$0.00
Total Administrative Cost	$541,504.31	$346,705.02	$385,568.00	($155,936.31)

Department Name 2025-2026 EXPENDITURES

Operational Cost					
Breathing Apparatus	$12,250.00	$3,799.88	$14,350.00	$2,100.00	
Communications (radios, pagers, cell phone)	$29,870.00	$16,107.77	$32,570.00	$2,700.00	
EMT Supplies & Equipment	$15,000.00	$12,789.54	$18,000.00	$3,000.00	
Firefighting Supplies & Equipment	$20,725.00	$14,272.93	$41,000.00	$20,275.00	
Firefighting Equipment Maintenance	$2,500.00	$675.42	$2,500.00	$0.00	
Fuel	$43,000.00	$27,122.00	$47,500.00	$4,500.00	
Hazardous Materials Supplies	$3,100.00	$350.71	$6,150.00	$3,050.00	
Infection Control				$0.00	
Maintenance/Repair of Apparatus	$91,970.00	$75,694.64	$104,090.00	$12,120.00	
DOI	$600.00	$0.00	$1,600.00	$1,000.00	
Physical Fitness				$0.00	
Public Education and Fire Prevention	$8,350.00	$4,078.00	$9,300.00	$950.00	
Rehabilitation	$3,000.00	$1,532.00	$3,000.00	$0.00	
Rescue Equipment	$45,000.00	$38,244.00	$14,000.00	($31,000.00)	
Training	$17,500.00	$15,934.00	$20,000.00	$2,500.00	
Turn Out Gear	$37,000.00	$35,065.78	$51,825.00	$14,825.00	
Uniforms	$26,550.00		$27,000.00	$450.00	
NFPA Physicals	24,750.00		28,000.00	$3,250.00	
(Optional Line Item)				$0.00	
(Optional Line Item)				$0.00	
Total Operational Cost	$381,165.00	$245,666.67	$420,885.00	$39,720.00	
PERSONNEL COST					
Payroll					
Gross Full-Time Pay	$2,156,588.98	$1,482,696.36	$2,265,785.74	$109,196.76	
Gross Part-Time Pay	$149,000.00	$73,639.94	$195,000.00	$46,000.00	
Gross Overtime Pay	$95,947.43	$72,964.76	$96,000.00	$52.57	
Gross Holiday Pay				$0.00	
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45%	$181,782.36	$125,072.92	$194,488.54	$12,706.18	
Bonus	11,825.00	17,056.87	23,000.00	$11,175.00	
Vol./FF Reimbursement/Stipend	100.00	100.00	100.00	$0.00	
(Optional Line Item)				$0.00	
(Optional Line Item)				$0.00	
(Optional Line Item)				$0.00	
Total Payroll Cost	$2,595,243.77	$1,771,530.85	$2,774,374.28	$179,130.51	
Benefits					
Employer's Retirement Contribution				$0.00	
Supplemental Retirement 401k/457	$217,874.00	$132,528.66	$271,965.62	$54,091.62	
Health Insurance	$273,950.00	$179,139.10	$343,912.00	$69,962.00	

Dental Insurance				$0.00	
Vision Insurance				$0.00	
Life Insurance				$0.00	
Supplemental Insurance plans				$0.00	
State Firemen's Pension Fund			$7,500.00	$7,500.00	
State Unemployment Tax	$480.00	$480.57	$480.00	$0.00	
EAP	$6,000.00	$349.78	$18,000.00	$12,000.00	
(Optional Line Item)				$0.00	
(Optional Line Item)				$0.00	
Total Benefits Cost	$498,304.00	$312,498.11	$641,857.62	$143,553.62	
STATIONS:					
MAIN STATION					
Building Maint	$25,200.00	$33,423.65	$31,200.00	$6,000.00	
Cable				$0.00	
Internet	$3,500.00	$891.50	$3,500.00	$0.00	
Electric	$14,000.00	$8,037.94	$14,000.00	$0.00	
Garbage	$6,500.00	$4,385.15	$7,100.00	$600.00	
Grounds Upkeep	$9,800.00	$0.00	$9,800.00	$0.00	
Heating Fuel	$6,000.00	$3,372.22	$6,000.00	$0.00	
Station Supplies	$5,500.00	$4,194.85	$6,250.00	$750.00	
Telephone	$6,643.00	$3,994.85	$7,500.00	$857.00	
Water	$3,000.00	$1,572.08	$4,000.00	$1,000.00	
STATION #2					
Building Maint	$17,200.00	$6,889.37	$19,700.00	$2,500.00	
Cable				$0.00	
Internet	$3,500.00	$1,868.37	$3,500.00	$0.00	
Electric	$5,500.00	$2,893.87	$6,000.00	$500.00	
Garbage	$4,500.00	$1,394.52	$6,500.00	$2,000.00	
Grounds Upkeep				$0.00	
Heating Fuel	$4,000.00	$3,364.34	$3,000.00	($1,000.00)	
Station Supplies				$0.00	
Telephone	$1,150.00	$1,308.89	$1,500.00	$350.00	
Water				$0.00	
STATION #3					
Building Maint	$1,582.00		$3,082.00	$1,500.00	
Cable				$0.00	
Internet	$3,500.00		$3,500.00	$0.00	
Electric	$5,500.00		$5,500.00	$0.00	

Garbage			$1,500.00	$1,500.00	
Grounds Upkeep				$0.00	
Heating Fuel	$5,845.00		$5,845.00	$0.00	
Station Supplies				$0.00	
Telephone	$1,500.00		$1,500.00	$0.00	
Water	$2,500.00	$237.79	$2,300.00	($200.00)	
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	$136,420.00	$77,829.39	$152,777.00	$16,357.00	
TOTAL EXPENDITURES	$4,152,637.08	$2,754,230.04	$4,375,461.90	$222,824.82	
Footnotes:					

Fletcher Fire Rescue — Capital Projects Roster

Project Year	Project Name	Category	Quantity	Per Unit	Project Cost	Purchase or Finance	Budget Line Item # (if applicable)
FY27	Additional Turnout Gear	Equipment	5	$5,600.00	$ 28,000.00	Purchase	Fund Balance
FY27	Hurst Cutter and Spreader	Equipment	1	$29,395.00	$ 29,395.00	Purchase	Fund Balance
FY27	New Boat Motor and Bladder Tank	Equipment	1	$10,500.00	$ 10,500.00	Purchase	Fund Balance
FY27	Set Comm Radio System for Engines	Equipment	3	$7,000.00	$ 21,000.00	Purchase	Fund Balance
FY27	Upfitting of current 2500 trucks	Truck	1	$55,000.00	$ 55,000.00	Purchase	Fund Balance
FY27	Finishing Class Uniforms / Winter Coats	Equipment	1	$12,950.00	$ 12,950.00	Purchase	Fund Balance
FY27	New Chief Vehcile	Truck	1	$77,000.00	$ 77,000.00	Purchase	Fund Balance
FY27	Concrete Repair at Main Station	Building/Land	1	$55,000.00	$ 55,000.00	Purchase	Fund Balance
FY27	Kitchen Update at Main Station	Building/Land	1	$50,000.00	$ 50,000.00	Purchase	Fund Balance
FY27	Station alerting system for Sta 1 and 2	Building/Land	2	$25,000.00	$ 50,000.00	Purchase	Fund Balance
FY27	New Bay Doors for Main Station	Building/Land	8	$10,300.00	$ 82,400.00	Purchase	Fund Balance
FY27	Fire Seek Pro Thermal Camera	Equipment	3	$1,300.00	$ 3,900.00	Purchase	Fund Balance
FY27	Drone	Equipment	1	$10,000.00	$ 10,000.00	Purchase	Fund Balance
FY27	Remodel Sta-2	Building/Land	1	$900,000.00	$ 900,000.00	Purchase	Fund Balance
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		

Fletcher Fire Rescue

CURRENT ASSETS	AS OF
	3-1-2026
Item Description	**Current Balance**
Bonds, Certificates of Deposit, Stock	$2,016,789.44
General Checking	$42,156.18
Savings	$100,659.71
Truck Fund	$650,000.00
Building Fund	$1,000,000.00
Future Needs	$425,000.00
Contingency Fund	$500,000.00
Total assets	$4,734,605.33

Notes:

Fletcher Fire- Hend County Portion	
DESCRIPTION	**AMOUNT**
TOTAL DISTRICT TAX ASSESSMENT 2026-2027	**$1,837,440,087.00**
Divided by 100	
TOTAL	$18,374,400.87
Multiplied by requested tax rate	0.12
TOTAL	$2,204,928.10
*Multiplied by tax collection percentage (97%)	
TOTAL	$2,138,780.26
Subtract Training Center Assessment	4,355
Add Projected Payments in Lieu of Taxes	
****TOTAL PROJECTED REVENUE**	**$2,134,425.26**
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

2023/2024 TAX RATE WORKSHEET FOR

Fletcher Fire- Town of Fletcher	
DESCRIPTION	**AMOUNT**
TOTAL DISTRICT TAX ASSESSMENT 2026-2027	**$1,939,961,512.00**
Divided by 100	
TOTAL	$19,399,615.12
Multiplied by requested tax rate	0.12
TOTAL	$2,327,953.81
*Multiplied by tax collection percentage (99%)	
TOTAL	$2,304,674.28
Subtract Training Center Assessment	
Add Projected Payments in Lieu of Taxes	
****TOTAL PROJECTED REVENUE**	**$2,304,674.28**
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

		MEAN	1 Cent Value	MEDIAN	1 Cent Value	MODE	1 Cent Value	90% MEAN	1 Cent Value	90% MEDIAN	1 Cent Value	90% MODE	1 Cent Value
	Municipalities												
10	**C10 HENDERSONVILLE, City of**	$318,308	$31.83	$311,150	$31.12	$362,000	$36.20	$310,550	$31.05	$311,100	$31.11	$362,000	$36.20
20	**C20 LAUREL PARK, Town of**	$452,059	$45.21	$424,700	$42.47	$224,300	$22.43	$433,754	$43.38	$424,650	$42.47	$224,300	$22.43
30	**C30 SALUDA, Town of**	$560,970	$56.10	$563,050	$56.31	N/A		N/A		N/A		N/A	
40	**C40 FLETCHER Town of,**	$358,719	$35.87	$361,500	$36.15	$284,400	$28.44	$358,181	$35.82	$361,500	$36.15	$284,400	$28.44
50	**C50 FLAT ROCK, Village of**	$606,145	$60.61	$555,100	$55.51	$347,000	$34.70	$582,805	$58.28	$555,050	$55.51	$347,000	$34.70
60	**C60 MILLS RIVER, Town of**	$475,086	$47.51	$397,300	$39.73	$248,400	$24.84	$442,258	$44.23	$397,050	$39.71	$248,400	$24.84

		MEAN		MEDIAN		MODE		90% MEAN		90% MEDIAN		90% MODE	
	Fire Districts												
1	**F01 BLUE RIDGE**	$269,403	$26.94	$245,700	$24.57	$389,200	$38.92	$260,228	$26.02	$245,700	$24.57	$389,200	$38.92
2	**F02 VALLEY HILL**	$421,918	$42.19	$344,000	$34.40	$152,500	$15.25	$382,770	$38.28	$343,950	$34.40	$152,500	$15.25
3	**F03 EDNEYVILLE**	$300,759	$30.08	$257,950	$25.80	$234,200	$23.42	$286,697	$28.67	$257,900	$25.79	$234,200	$23.42
4	**F04 ETOWAH-HORSESHOE**	$373,050	$37.31	$347,450	$34.75	$624,000	$62.40	$359,543	$35.95	$347,400	$34.74	$624,000	$62.40
5	**F05 FLETCHER**	$383,125	$38.31	$375,800	$37.58	$270,100	$27.01	$360,451	$36.05	$375,500	$37.55	$270,100	$27.01
6	**F06 GREEN RIVER**	$406,983	$40.70	$306,400	$30.64	$211,100	$21.11	$371,009	$37.10	$306,000	$30.60	$211,100	$21.11
7	**F07 MOUNTAIN HOME**	$356,749	$35.67	$324,200	$32.42	$130,100	$13.01	$338,910	$33.89	$324,200	$32.42	$130,100	$13.01
8	**F08 MILLS RIVER**	$459,468	$45.95	$384,750	$38.48	$249,500	$24.95	$430,410	$43.04	$384,000	$38.40	$249,500	$24.95
9	**F09 DANA**	$284,335	$28.43	$241,000	$24.10	$206,900	$20.69	$263,914	$26.39	$241,000	$24.10	$206,900	$20.69
11	**F11 GERTON**	$517,498	$51.75	$315,850	$31.59	$99,800	$9.98	$460,117	$46.01	$315,500	$31.55	$99,800	$9.98
12	**F12 RAVEN ROCK / SALUDA**	$384,446	$38.44	$347,900	$34.79	$100,700	$10.07	$370,011	$37.00	$347,700	$34.77	$164,100	$16.41
15	**F15 BAT CAVE FIRE**	$286,277	$28.63	$226,400	$22.64	$45,400	$4.54	$286,995	$28.70	$225,350	$22.54	$45,400	$4.54

Column	Data
A	REID
B	PIN
C	SITUS
D	RESIDENTIAL CARD COUNT = 1
E	COMMERCIAL CARD COUNT = 0
F	BUILDING TYPE = SINGLE FAMILY, CONDOMINIUM, TOWNHOUSE, MODULAR, ON-FRAME MODULAR, REAL PROPERTY MANUFACTURED HOME
G	LAND VALUE
H	BUILDING VALUE
I	MISCELLANEOUS IMPROVEMENT VALUE
J	TOTAL ASSESSED VALUE
K	SITUS (TAX) JURISDICTION

FLETCHER FIRE AND RESCUE DEPARTMENT, INC FY26				
ACCOUNT NUMBER	REVENUE	2025-2026	2026-2027	
		BUDGET YEAR	BUDGET YEAR	INC/DEC
6002	MISCELLANEOUS REVENUE	$ -	$ -	$ -
6009	INTEREST INCOME	$ 140,474.06	$ -	$ (140,474.06)
6010	CONTRACT REVENUE - (TOWN OF FLETCHER)	$ 1,927,000.00	$ 2,339,320.45	$ 412,320.45
6011	CONTRACT REVENUE - (HENDERSON COUNTY)	$ 1,763,541.82	$ 2,159,830.81	$ 396,288.99
6019	SALES TAX REFUND	$ 16,516.50	$ 16,516.50	$ -
6020	PRIOR YEAR AUDIT PAYMENT - (TOWN OF FLETCHER	$ 9,500.00	$ 9,500.00	$ -
6021	NCFS GRANTS	$ -	$ -	$ -
6023	FIRE HOUSES SUBS	$ -	$ -	$ -
6024	RECAPTURED FUNDS - (BRENDA)			$ -
6025	TRANSFER IN FROM GENERAL FUND BALANCE	$ 263,664.70		$(263,664.70)
6029	TOWN FUNDS FOR INSPECTIONS	$ 40,000.00	$ 51,000.00	$ 11,000.00
	TOTAL REVENUE	$ 4,160,697.08	$ 4,576,167.76	$ 415,470.68

ACCOUNT NUMBER	MISCELLANEOUS EXPENSE	2025-2026	2026-2027	
		BUDGET YEAR	BUDGET YEAR	INC/DEC
8001	**FINANCED PAYMENTS**	$ 168,910.30	$ 168,910.00	$ (0.30)
8013	CONTINGENCY -	$ 80,000.00	$ -	$ (80,000.00)
		$ 11,778.08	$ -	$ (11,778.08)
		$ 13,291.34	$ -	$ (13,291.34)
		$ 56,562.60	$ -	$ (56,562.60)
	Total Miscellaneous Expense	$ 330,542.32	$ 168,910.00	$ (161,632.32)

ACCOUNT NUMBER	ADMINISTRATION EXPENSE	2025-2026 BUDGET YEAR	2026-2027 BUDGET YEAR	INC/DEC
8021	RECORDS MANAGEMENT SYSTEM	$ 13,000.00	$ 15,000.00	$ 2,000.00
8022	WEBSITE	$ 2,500.00	$ 2,000.00	$ (500.00)
8023	BANK SERVICE CHARGES	$ 200.00	$ 200.00	$ -
8024	IT SERVICES	$ 15,000.00	$ 20,000.00	$ 5,000.00
8025	CONTRACT LABOR			$ -
8026	DUES & SUBSCRIPTIONS	$ 2,192.00	$ 2,192.00	$ -
8027	LEGAL/PROFESSIONAL FEES	$ 18,000.00	$ 18,000.00	$ -
8028	OFFICE SUPPLIES	$ 5,750.00	$ 5,750.00	$ -
8029	RENTED/LEASED EQUIPMENT	$ -	$ -	$ -
8030	INTEREST EXPENSE	$ 26,447.09	$ 27,000.00	$ 552.91
8041	HENDERSON COUNTY FIRE & RESCUE	$ 1,000.00	$ 1,000.00	$ -
8042	HENDERSON COUNTY HONOR GUARD	$ 100.00	$ 100.00	$ -
8043	INTERNATIONAL ASSOCIATION OF FIRE CHIEFS	$ -	$ -	$ -
8044	NC PENSION FUNDS DUES	$ 7,500.00	$ 7,500.00	$ -
8045	NC ASSOCIATION OF FIRE CHIEFS	$ 500.00	$ 750.00	$ 250.00
8046	NC ASSCOCIATION OF EMS	$ 2,114.00	$ 2,500.00	$ 386.00
8047	NC FIREMANS ASSOCIATION	$ 2,500.00	$ 3,500.00	$ 1,000.00
8048	NFPA	$ -	$ -	$ -
8050	TEAM DUES	$ 150.00	$ 900.00	$ 750.00
8052	COPIER MAINTENANCE	$ 2,800.00	$ 3,000.00	$ 200.00
8061	DISCRETIONAY FUND - BOARD OF DIRECTORS	$ 3,000.00	$ 3,000.00	$ -
8062	DISCRETIONAY FUND - FIRE CHIEF	$ 3,000.00	$ 3,000.00	$ -
8062	DISCRETIONAY FUND - DEPUTY CHIEF	$ 1,200.00	$ 1,200.00	$ -
8071	GENERAL PACKAGE BUSINESS INSURANCE	$ 76,800.00	$ 78,000.00	$ 1,200.00
8081	SERVICE FEES - RETIREMENT GROUP	$ 6,520.00	$ 6,520.00	$ -
8082	EMPLOYEE ASSISTANCE PROGRAM INSURANCE	$ 6,000.00	$ 18,000.00	$ 12,000.00
8083	HEALTH SAVINGS ACCOUNT CONTRIBUTIONS	$ 2,750.00	$ 3,700.00	$ 950.00
8084	EMPLOYEE HEALTH INSURANCE	$ 271,200.00	$ 340,212.00	$ 69,012.00
8090	GRANT WRITING	$ 900.00	$ 900.00	$ -
	TOTAL ADMINISTRATIVE COST	$ 471,123.09	$ 563,924.00	$ 92,800.91

ACCOUNT NUMBER	OPERATIONAL COST	2025-2026 BUDGET YEAR	2026-2027 BUDGET YEAR	INC/DEC
8111	WIRELESS SERVICE	$ 12,500.00	$ 12,500.00	$ -
8112	MAINTENANCE & BATTERIES	$ 6,570.00	$ 6,570.00	$ -
8113	RADIOS	$ 10,000.00	$ 12,500.00	$ 2,500.00
8115	ACTIVE 911	$ 800.00	$ 1,000.00	$ 200.00
8121	N C SALES TAX PAID	$ 11,581.74	$ 11,581.74	$ -
8122	HENDERSON COUNTY SALES TAX PAID	$ 4,595.39	$ 4,595.39	$ (0.01)
8123	BUNCOMBE COUNTY SALES TAX PAID	$ 339.59	$ 339.59	$ (0.00)
8124	CATAWBA COUNTY SALE STAX PAID	$ -	$ -	$ -
8201	EMERGENCY MEDICAL - EQUIPMENT	$ 8,000.00	$ 7,000.00	$ (1,000.00)
8202	EMERGENCY MEDICAL - EXPENDABLES	$ 8,000.00	$ 8,000.00	$ -
8203	EMERGENCY MEDICAL - OXYGEN	$ 2,000.00	$ 3,000.00	$ 1,000.00
8204	EMERGENCY MEDICAL - MEDICAL TRAINING	$ -	$ -	$ -
8211	WILD LAND GEAR	$ 9,500.00	$ 5,325.00	$ (4,175.00)
8212	FIRE FIGHTING EQUIPMENT	$ 8,900.00	$ 34,500.00	$ 25,600.00
8213	HYDRANT/WATER SUP MAINT/RATING	$ 500.00	$ 1,500.00	$ 1,000.00
8214	REPAIR AND MAINTENANCE	$ 2,500.00	$ 2,500.00	$ -
8215	RESCUE EQUIPMENT	$ 45,000.00	$ 14,000.00	$ (31,000.00)
8216	SMALL EQUIPMENT	$ 6,500.00	$ 6,500.00	$ -
8217	TURN OUT GEAR REPLACEMENTS	$ 41,000.00	$ 46,500.00	$ 5,500.00
8218	RATING EXPENSE	$ 100.00	$ 100.00	$ -
8219	REHABILITATION	$ 3,000.00	$ 3,000.00	$ -
8220	FUND RAISING EXPENSE	$ -	$ -	$ -
8221	GRANT EXPENSES	$ -	$ -	$ -
8222	JR. FIREFIGHTING EXPENSE	$ -	$ -	$ -
8223	GENERAL FIREFIGHTING SUPPLIES	$ -	$ -	$ -
8224	WALMART GRANT EXPENSE	$ -	$ -	$ -
8225	KNOX BOX EXPENSES	$ 2,200.00	$ 1,800.00	$ (400.00)
8226	AFG GRANT EXPENSE	$ -	$ -	$ -
8228	FEMA GRANT EXPENSE	$ -	$ -	$ -

ACCOUNT NUMBER	OPERATIONAL COST	2025-2026 BUDGET YEAR	2026-2027 BUDGET YEAR	2026-2027 INC/DEC
8231	HAZMAT EQUIPMENT/EXPENDABLES	$ 3,100.00	$ 6,150.00	$ 3,050.00
8241	FLSE EXPENDITURES - EDUCATION	$ 2,505.00	$ 2,800.00	$ 295.00
8242	FLSE EXPENDITURES - FIRE PREVENTION	$ 5,845.00	$ 6,500.00	$ 655.00
8250	SCBA - OTHER - (VOICE AMPS)	$ 3,600.00	$ 3,600.00	$ -
8251	BREATHING APPARATUS	$ 4,400.00	$ 6,500.00	$ 2,100.00
8252	BREATHING AIR COMPRESSOR	$ 1,500.00	$ 1,500.00	$ -
8253	FIT TEST	$ 500.00	$ 500.00	$ -
8254	MAINTENANCE & REPAIR	$ 2,250.00	$ 2,250.00	$ -
8311	STATION 1 - AIR COMPRESSOR	$ 1,500.00	$ 1,500.00	$ -
8312	STATION 1 - GENERAL BUILDING MAINTENANCE	$ 15,000.00	$ 18,500.00	$ 3,500.00
8314	STATION 1 - GENERATOR MAINTENANCE	$ 1,500.00	$ 1,500.00	$ -
8316	STATION 1 - OVERHEAD DOOR MAINTENANCE	$ 5,000.00	$ 7,500.00	$ 2,500.00
8317	STATION 1 - SPRINKLER MAINTENANCE	$ 1,500.00	$ 1,500.00	$ -
8320	STATION 1 - SEWER	$ 1,500.00	$ 1,500.00	$ -
8330	STATION 1 - INTERNET	$ 2,400.00	$ 3,500.00	$ 1,100.00
8340	STATION 1 - ELECTRIC	$ 14,000.00	$ 14,000.00	$ -
8350	STATION 1 - EXPENDABLE/SUPPLIES	$ 5,500.00	$ 6,250.00	$ 750.00
8360	STATION 1 - HEATING FUEL	$ 6,000.00	$ 6,000.00	$ -
8370	STATION 1 - PEST CONTROL	$ 700.00	$ 700.00	$ -
8380	STATION 1 - LAWN MAINTENANCE	$ 9,800.00	$ 9,800.00	$ -
8390	STATION 1 - TELEPHONE	$ 7,500.00	$ 7,500.00	$ -
8395	STATION 1 - TRASH REMOVAL	$ 6,500.00	$ 7,100.00	$ 600.00
8398	STATION 1 - WATER	$ 2,500.00	$ 2,500.00	$ -
8411	STATION 2 - AIR COMPRESSOR	$ 1,600.00	$ 1,600.00	$ -
8412	STATION 2 - GENERAL BUILDING MAINTENANCE	$ 8,500.00	$ 9,000.00	$ 500.00
8413	STATION 2 - GENERATOR MAINTENANCE	$ 1,500.00	$ 1,500.00	$ -
8414	STATION 2 - OVERHEAD DOOR MAINTENANCE	$ 5,500.00	$ 6,500.00	$ 1,000.00
8420	STATION 2 - INTERNET	$ 2,400.00	$ 3,500.00	$ 1,100.00
8430	STATION 2 - ELECTRIC	$ 5,500.00	$ 6,000.00	$ 500.00
8440	STATION 2 - HEATING FUEL	$ 2,500.00	$ 3,000.00	$ 500.00
8450	STATION 2 - PEST CONTROL	$ 1,100.00	$ 1,100.00	$ -
8360	STATION 2 - TELEPHONE	$ 1,500.00	$ 1,300.00	$ (200.00)
8470	STATION 2 - TRASH REMOVAL	$ 4,500.00	$ 6,500.00	$ 2,000.00

ACCOUNT NUMBER	OPERATIONAL COST	2025-2026 BUDGET YEAR	2026-2027 BUDGET YEAR	INC/DEC
8511	STATION 3 - AIR COMPRESSOR	$ -	$ -	$ -
8512	STATION 3 - GENERAL BUILDING MAINTENANCE	$ -	$ -	$ -
8513	STATION 3 - GENERATOR MAINTENANCE	$ 1,582.00	$ 1,582.00	$ -
8514	STATION 3 - OVERHEAD DOOR MAINTENANCE	$ -	$ -	$ -
8520	STATION 3 - SEWER	$ -	$ 800.00	$ 800.00
8530	STATION 3 - INTERNET	$ 3,500.00	$ 3,500.00	$ -
8540	STATION 3 - ELECTRIC	$ 5,500.00	$ 5,500.00	$ -
8550	STATION 3 - HEATING FUEL	$ 5,845.00	$ 5,845.00	$ -
8560	STATION 3 - PEST CONTROL	$ 1,500.00	$ 1,500.00	$ -
8570	STATION 3 - TELEPHONE	$ 1,500.00	$ 1,500.00	$ -
8580	STATION 3 - TRASH REMOVAL	$ 1,500.00	$ 1,500.00	$ -
8590	STATION 3 - WATER	$ 800.00	$ 800.00	$ -
8600	TRAINING - OTHER	$ 5,500.00	$ 5,500.00	$ -
8610	CERTIFICATIONS	$ 2,000.00	$ 3,500.00	$ 1,500.00
8620	GENERAL TRAINING SUPPLIES	$ 2,000.00	$ 2,000.00	$ -
8630	TRAINING-TUITION/MEALS/BOOKS	$ 5,000.00	$ 5,000.00	$ -
8640	TRAVEL EXPENSE FOR TRAINING	$ 3,000.00	$ 4,000.00	$ 1,000.00
8701	GENRAL VEHICLE EXPENSE-STOCK	$ 6,500.00	$ 7,000.00	$ 500.00
8702	F037 E-11 PUMPER	$ 8,500.00	$ 8,500.00	$ -
8703	F038 E-11-3 PUMPER	$ 8,500.00	$ 8,500.00	$ -
8704	F039 DEPTY CHIEF VEHICLE	$ 2,500.00	$ 2,500.00	$ -
8710	VEHICLE MISCELLANEOUS REPAIR	$ 15,000.00	$ 15,000.00	$ -
8712	F002 TNK-11-2	$ 1,840.00	$ 2,000.00	$ 160.00
8713	F004 S-11-2	$ -		$ -
8716	F009, 11-17	$ -	$ -	$ -
8719	F013 E-11-4		$ -	$ -
8720	F014 B-11-3	$ 2,490.00	$ 2,000.00	$ (490.00)
8722	F016, B-11	$ 2,490.00	$ 2,500.00	$ 10.00
8724	F020, E-11-2	$ 4,500.00	$ 6,000.00	$ 1,500.00
8726	F022, R-11	$ 6,040.00	$ 6,200.00	$ 160.00
8727	F023, S-11-3	$ 2,640.00	$ 2,000.00	$ (640.00)
8730	F026, L-11	$ 14,390.00	$ 12,000.00	$ (2,390.00)
8732	F028, CAPTAINS TRUCK 1104	$ 2,500.00	$ 2,500.00	$ -

ACCOUNT NUMBER	OPERATIONAL COST	2025-2026 BUDGET YEAR	2026-2027 BUDGET YEAR	INC/DEC
8733	F029, CAR 1101	$ 2,200.00	$ 2,200.00	$ -
8734	F030,TRUCK 11- 4	$ 2,000.00	$ 2,000.00	$ -
8735	F031,MINI PUMPER SQUAD 11-2	$ 3,000.00	$ 3,000.00	$ -
8737	F033,UTV POLARIS	$ 1,200.00	$ 1,500.00	$ 300.00
8738	F034,UTV TRAILER	$ -	$ -	$ -
8739	F035,TANKER 11	$ 2,800.00	$ 2,690.00	$ (110.00)
8740	FN106 2014 E-One Eng 11-2	$ 2,918.00	$ 7,000.00	$ 4,082.00
8751	FN305 2500	$ 1,000.00	$ 2,500.00	$ 1,500.00
8752	FN306 Chief 11	$ 1,000.00	$ 2,500.00	$ 1,500.00
	FO40 BOAT	$ -	$ -	$ -
	FO41 MOTOR	$ -	$ -	$ -
8740	FUEL & TANK MAINTENANCE REPAIR OTHER		$ -	$ -
8741	FUEL & TANK MAINTENANCE REPAIR	$ 500.00	$ 1,500.00	$ 1,000.00
8742	FUEL	$ 42,500.00	$ 46,000.00	$ 3,500.00
8743	F036 FIRE PREVENTION TRAILER	$ 2,500.00	$ 2,500.00	$ -
8890	UNIFORMS	$ 26,050.00	$ 27,000.00	$ 950.00
	TOTAL OPERATIONAL COST	$ 527,571.72	$ 561,578.71	$ 33,056.99

ACCOUNT NUMBER	PERSONNEL COST	2025-2026 BUDGET YEAR	2026-2027 BUDGET YEAR	2026-2027 INC/DEC
8810	EMPLOYEE GENERAL EXPENSES	$ -	$ -	#REF!
8811	LICENSE RENEWAL/REMBURSEMENT	$ 600.00	$ 600.00	$ -
8812	PHYSICAL EXAMS & VACINATIONS	$ 24,750.00	$ 28,000.00	$ 3,250.00
8813	VOLUNTEER INCENTIVES	$ 100.00	$ 100.00	$ -
8814	RETIREMENT CONTRIBUTIONS	$ 213,590.52	$ 266,744.91	$ 53,154.39
8815	RANDOM TESTING	$ -	$ -	$ -
8821	APPRECIATION/AWARDS BANQUET	$ 7,000.00	$ 7,000.00	$ -
8822	FLOWERS	$ 750.00	$ 750.00	$ -
8823	FOOD	$ 3,500.00	$ 3,500.00	$ -
8841	ADMINISTRATION PERSONNEL	$ 268,000.00	$ 274,304.59	$ 6,304.59
8842	CONTRACT SERVICES - BOOKKEEPING	$ 39,249.00	$ 41,211.45	$ 1,962.45
8844	FIREFIGHTERS BASE PAY	$ 1,867,905.22	$ 1,948,569.70	$ 80,664.48
8852	PERFORMANCE APPROVED RAISES (INCENTIVES)	$ -	$ -	$ -
8853	PART TIME	$ 120,000.00	$ 195,000.00	$ 75,000.00
8854	OT/OFF DUTY/CALL BACK	$ 89,876.42	$ 96,000.00	$ 6,123.58
8855	OT/HOLIDAY	$ -	$ -	$ -
8856	LONGEVITY	$ 10,125.00	$ 23,000.00	$ 12,875.00
8857	BEREAVEMENT	$ -	$ -	$ -
8858	FAMILY LEAVE	$ -	$ -	$ -
8859	EXTENDED LEAVE	$ 1,100.00	$ 1,100.00	$ -
8862	SOCIAL SECURITY - EMPOLYER PORTION	$ 146,171.61	$ 157,354.41	$ 11,182.80
8863	MEDICARE - EMPLOYER PORTION	$ 34,332.11	$ 37,134.13	$ 2,802.02
8870	SUTA	$ 480.00	$ 480.00	$ -
	TOTAL PERSONNEL COST	$ 2,828,130	**$ 3,080,849.19**	$ 252,719.30

ACCOUNT NUMBER	SUMMARY	2025-2026	2026-2027	
		BUDGET YEAR	BUDGET YEAR	INC/DEC
	REVENUE	$ 4,160,558.08	$ 4,576,167.76	$ 415,470.68
	ANNUAL EXPENDITURES			
	MISCELLANEOUS EXPENSE	$ 330,542.32	$ 168,910.00	$ (161,632.32)
	ADMINISTRATION EXPENSE	$ 471,123.09	$ 563,924.00	$ 92,800.91
	OPERATIONAL EXPENSE	$ 531,653.71	$ 561,578.71	$ 33,056.99
	PERSONNEL EXPENSE	$ 2,828,130	$ 3,080,849.19	$ 252,719.30
	TOTAL ANNUAL EXPENDITURES	$ 4,161,449	$ 4,375,261.90	$ 216,944.88
3091	INCREASE IN UNRESTRICTED NET ASSETS	$ (890.92)	$ 200,905.86	$ 198,525.80

Capital Request 2026-2027

So after having time over the past year to see where deficiencies are in equipment and facilities, I have been able to have a better grasp on what needs to be done and will try to explain why and give each of these a priority ranking

Equipment and Safety Section

Five additional sets of Turnout Gear — $28,000

Turnout gear provides firefighters with critical thermal protection in heated environments, as well as a baseline of defense against certain chemicals and sharp objects, such as twisted metal at accident scenes. We select gear based on a balance of price and protection levels to minimize injuries while maximizing departmental value. While the rated life expectancy for this equipment is 10 years, we are finding substantial wear at the five-year mark; our goal is to transition five-year-old gear to "backup" status. Proper cleaning and inspection are essential to limit exposure to carcinogens, which remain a leading cause of cancer and death in the fire service. This purchase will ensure all shift personnel (excluding Battalion Chiefs) have two sets of gear. Many current primary sets are subpar regarding heat protection, and modern gear offers improved breathability to help prevent personnel from overheating. This is a **High Priority**.

Fire Seek Pro Thermal Camera — $3,900

Unlike standard cameras, Thermal Imaging Cameras (TICs) detect infrared radiation (heat) rather than visible light, allowing users to see heat signatures through thick smoke. We currently have six cameras but require nine to ensure every firefighter on a truck has a personal TIC to improve situational awareness and safety. This is a **High Priority**.

Hurst Tools — $29,395

Commonly known as the "Jaws of Life," these tools are used for vehicle extrication, structural collapses, and agricultural rescues. These are modern, battery-powered hydraulic tools. By eliminating hazardous hoses and loud, heavy gas-powered units, these tools are far more portable for use on steep embankments or inside buildings. Given the volume of interstate traffic in our district, adding a second set to another truck is highly beneficial. This is a **Medium to High Priority**.

New Boat Motor and Bladder Tank — $10,500

The current motor has low hours but features an incompatible "long foot," causing the propeller to sit too deep for shallow or swift water. Additionally, the motor lacks carrying handles, making the 200lb unit difficult to maneuver, and the boat's transom is not designed to support this motor's weight during transport. The lack of a prop cage also creates a high risk of injury to staff and victims in swift water. The addition of a bladder tank—a flexible gas tank—will save space and improve operational safety. This is a **Medium to High Priority**.

Drone — $10,000

Drones provide vital aerial intelligence via thermal and HD video feeds. They assist in assessing fire spread, locating victims, and identifying hazards like downed power lines without risking personnel. Thermal sensors are particularly valuable for locating missing persons at night or during large-scale incidents like multi-car pileups. This is a **Low Priority**.

Set Comm Radio System — $21,000

This is a wireless headphone system for use inside the apparatus that significantly improves radio clarity and allows the crew to coordinate tactics while en route. It also assists in safe backing maneuvers by allowing voice communication instead of relying solely on hand signals. Furthermore, the system protects firefighters from hearing loss caused by long-term siren exposure. This is a **Medium to High Priority**.

Uniform Purchases — $12,950

This request includes $7,350 for Class A uniforms for ten personnel and $5,600 for heavy winter coats (at $160 each) for the department. Currently, half of the staff lacks proper winter gear, and ten individuals lack Class A uniforms. Providing these uniforms is an investment in personnel pride, professionalism, and safety. This is a **High Priority**.

Vehicle Apparatus Section

Upfitting of 2025 2500 Truck — $55,000

The plan is to convert the existing 3/4-ton pickup into a primary medical response vehicle with brush fire capabilities. This involves replacing the bed with a utility body and adding a compressed air foam system (CAFS) for initial fire attacks. Once the new unit handles front-line response, the older 2017 medical truck will be repurposed for general use. This is a **High Priority**.

Replace 2017 Tahoe — $77,000

The current SUV is limited in its utility; the command box is partially blocked by the seats, and the vehicle cannot easily carry larger tools such as chainsaws. We propose replacing the Chief’s vehicle with a pickup truck featuring a camper shell and cargo glide for better functionality. The current vehicle has a residual resale value of approximately $15,000–$18,000. This is a **Low to Medium Priority**.

Building Section

Concrete Repair at Main Station — $55,000

The entrance drive is in urgent need of replacement due to significant winter damage. This project covers approximately 115 yards of 8-inch thick concrete. While the work could be phased over two years, cutting into damaged concrete often accelerates the deterioration of the remaining sections. This is a **High Priority**.

Kitchen Update at Main Station — $50,000

The current cabinets are failing and the countertops are heavily worn. Furthermore, the space was not designed to accommodate our current staffing levels. The update will remove overhead cabinets to open the floor plan, add larger pantry storage, and increase refrigeration capacity. This is a **Medium to High Priority**.

Station Alerting System — $50,000

We have documented historical issues with receiving call alerts, specifically at night when mobile apps like Active911 fail to wake staff. The best solution is an IP-integrated system for both stations (at $25,000 each) that operates directly from the dispatch consoles, ensuring reliable communication independent of radio issues. This is a **High Priority**.

New Bay Doors for Main Station — $82,400

Many of the current bay doors date back to 1999 and are of poor quality; several panels have broken at the opener attachments just from regular use. New doors offer an R-value of 19 (compared to the current R-6), providing long-term energy savings. The cost per door is now just over $10,000, nearly double the $4,500 cost seen in 2019. While the replacement could be done in stages, delaying will likely lead to even higher costs later. Modern openers also include sensors to prevent doors from closing on an apparatus. This is a **Medium to High Priority**.

In closing on these requests all of the equipment requested would then be able to be maintained within the annual operating budget. The apparatus would be something to be planned for replacement with both trucks estimated 7 to 10 year life span. With the building cost the maintenance will continue but should be substantially less each year going forward for concrete replacement. The other items would have a 20 to 25 year lifespan if not greater.

Category	Item	Justification Summary	Priority	Estimated Cost
Safety	Turnout Gear (5 Sets)	Reach 2-set standard; limit cancer risk.	**High**	$28,000
Safety	Thermal Cameras (3)	Full crew visibility in zero-smoke.	**High**	$3,900
Safety	Uniforms & Winter Gear	PPE for extreme weather; professional ID.	**High**	$12,950
Safety	Station Alerting System	Failsafe dispatching for night calls.	**High**	$50,000
Fleet	Upfitting 2500 Truck	Dual-purpose medical/brush fire response.	**High**	$55,000
Facility	Concrete Repair	Prevent apparatus damage/structural	**High**	$55,000

		failure.		
Rescue	Hurst Extrication Tools	Battery-powered mobility; interstate rescue.	**Med-High**	$29,395
Rescue	Boat Motor/Bladder Tank	Prop-safety cage; shallow water access.	**Med-High**	$10,500
Comm.	Set Comm Radio System	Hearing protection; clear crew coordination.	**Med-High**	$21,000
Facility	New Bay Doors	Energy efficiency (R-19); safety sensors.	**Med-High**	$82,400
Facility	Kitchen Update	Health, sanitation, and crew retention.	**Med-High**	$50,000
Fleet	Replace 2017 Tahoe	Improve Command Post functionality.	**Low-Med**	$77,000
Tech	Drone	Aerial intelligence for hazmat/search.	**Low**	$10,000
TOTAL				**$485,145**

The Fiscal Impact of Fire District Classifications

The purpose of this correspondence is to illustrate the direct correlation between the fire tax and the substantial cost savings it facilitates for taxpayers. While a tax is traditionally viewed as an additional expense, the fire tax functions as a strategic investment that yields a significant net financial gain for both residential and commercial property owners.

The NCDOI Rating System

Property insurance premiums are largely dictated by the **North Carolina Department of Insurance (NCDOI)** rating system. This scale ranges from **Class 1 to Class 10**:

- **Class 1:** Indicates the highest level of fire protection and operational excellence.
- **Class 9S:** Represents the absolute minimum standards required for recognized coverage.
- **Class 10:** Indicates an area with no recognized fire protection.

Comparative Analysis of Insurance Premiums

To demonstrate the fiscal impact of these ratings, please refer to the attached insurance quotes. These figures are based on a representative property valued at **$350,000** (structure only):

Protection Classification	Annual Insurance Premium
Class 10 (Unrated/No Coverage)	**$3,217.00**
Class 9 (Minimum Standards)	**$2,329.00**
Class 4 (Standard Protection)	**$1,502.00**
Class 3 (High-Level Protection)	**$1,524.00**

The "Net Savings" Calculation

Currently, all fire departments within Henderson County have achieved a **Class 4 rating or better**. To determine the true "bottom line" for a taxpayer, we must combine the cost of the insurance premium with the fire tax. For a home valued at $350,000 in a district with a tax rate of **12 cents per $100** of valuation, the annual fire tax is **$433.20**.

- **Scenario A (No Coverage):** Annual Premium of **$3,217.00**
- **Scenario B (Class 3 Protection):** Premium ($1,524.00) + Fire Tax ($433.20) = **$1,957.20**

Total Annual Savings: $1,259.80

Conclusion

This data illustrates that the fire tax is not merely a fee for service, but a mechanism for reducing the overall cost of homeownership. **Notably, even if a homeowner were in a Class 9 district and paid $0.00 in fire tax, they would still pay $2,329.00 in insurance premiums—nearly $400.00 more per year than a taxpayer in our Class 3 district who pays the fire tax.**

The fire service currently faces unprecedented challenges regarding inflation and the recruitment and retention of qualified personnel. It is imperative that we maintain a competitive wage for our employees to ensure they can sustain themselves within this economy. Protecting our current NCDOI rating is essential to protecting the financial interests of our citizens.

If you have any questions regarding these figures or the NCDOI evaluation process, please do not hesitate to reach out.

	Project Title	Total Estimated Cost	26-27 Budget	27-28 Budget	28-29 Budget	29-30 Budget	30-31 Budget	Funding Source(s)	Impact on Operations
Facilities	Main Station HVAC Replacement (2 units)	$25,000.00	Completed	-	-	-	-	Fund Balance / Contingency	
Apparatus	New Engine (Replacement)	$1,100,000.00				$0.00	$0.00	Budget Line Item	Will replace a 25 year old truck
Facilities	New Sta-3	$3,000,000.00	-	$195,000.00	$195,000.00	$195,000.00	$195,000.00	State / Fed Grant/Tax Rate	Station needed to provide service
Apparatus	Additional Small Truck for Med Response	$130,000.00	$130,000.00					Fund Balance / Capital Request	Help response and reduce wear on large engine
Apparatus	Replace 1982 Mack Tanker with used truck	$65,000.00	Completed	$0.00					Truck currently not usable safety issue
Facilities	Main Station Kitchen Remodel	$35,000.00	$50,000.00					Fund Balance / Contingency	Cabinets failing
Equipment	Fire Hose replacement	$30,000.00	$30,000.00					Budget Line Capital Request	Current hose and nozzles do not match for flow rates posing safety hazards
Equipment	Turn Out Gear- 7 sets Annually	$50,000.00	$50,000.00	$51,500.00	$53,045.00	$54,636.35	$56,275.44	Budget Line Captial Request	
Facilities	Hoopers Creek Station Expansion / Remodel	$90,000.00		$0.00					Space is extremely cramped and current construction is safety hazard
Staffing	Staff Ladder / Rescue	$600,000.00				$600,000.00	$600,000.00	Budget Line Item / Tax Rate	
Equipment	SCBA Replacements	$400,000.00					$400,000.00		Equipment will be out of date
	Projected Income		$4,057,428.00	$4,382,022.24	$4,535,393.02	$4,694,131.77	$4,858,426.39	Totals for 5 years	
	Projected Needed Operational Expenses		$4,216,304.98	$4,388,941.89	$4,498,146.43	$4,618,835.00	$4,745,865.74		
	Total Capital Purchases		$260,000.00	$246,500.00	$248,045.00	$849,636.35	$1,251,275.44	$2,855,456.79	
	Budget Shortfall		-$418,876.98	-$253,419.65	-$210,798.41	-$774,339.58	-$1,138,714.79	-$2,796,149.41	

For the current fiscal year, the Inspection Position was projected to split its workload evenly (**50/50**) between Fire Life Safety and general inspections. Currently, however, inspections account for approximately **68%** of the workload. This variance is largely due to the initial setup phase—establishing system protocols and refining workflows to ensure long-term efficiency.

While plan review volume has remained low (as most projects were approved prior to FFD taking over inspections), on-site requirements have exceeded expectations. Specifically, intensive site visits for the Seasons Apartments and multi-day acceptance testing for systems—such as the two-day process at Fern Leaf—have significantly impacted the schedule. To manage this, we maintain one primary inspector supported by a team of six cross-trained inspectors available as needed.

Budget Note: Costs are currently allocated at a 50% split; the figures shown represent half of the total expenses (such as salary), with the remaining half funded via tax assessment income.

ACCOUNT NUMBER	**Inspections Budget**	**2025-2026**	**2026-2027**		
			Spent		**INC/DEC**
	Inspection Budget	$ 40,000.00		$ 51,000.00	$ 11,000.00
	Salary @ 50%		$ 34,250.00	$ 34,950.00	$ 34,950.00
	Benifiets @ 50%		$ 5,975.00	$ 6,075.00	$ 6,075.00
	Social Security /Medicare @ 50%		$ 2,483.13	$ 2,533.88	$ 2,533.88
	Mobile Service for tablet @ 100%		$ 396.00	$ 396.00	$ 396.00
	Software for Inspections @ 100%		$ 945.00	$ 945.00	$ 945.00
	Vehicle Cost (over 7 years) @ 50%		$ 4,500.00	$ 4,500.00	$ 4,500.00
	Vehilce Fuel and Maint @ 50%		$ 2,135.00	$ 2,135.00	$ 2,135.00
					$ -
	Total Inspections	$ 40,000.00	$ 50,684.13		$ 51,534.88

	Jul '25 - Jun 26	Budget	$ Over Budget
Income			
6000 · INCOME			
6002 · Miscellaneous Revenues	1,605.53	4,115.60	-2,510.07
6008 · Insurance Reimbursement	75,634.48		
6009 · Interest Income	111,062.44	140,474.06	-29,411.62
6010 · Contract Rev. -Town of Fletcher	1,472,305.46	1,927,000.00	-454,694.54
6011 · Contract Rev. - Henderson Co.	1,771,258.55	1,763,541.82	7,716.73
6012 · Sale of Assets	39,801.01		
6014 · Grants	50,000.00		
6018 · Donations (Firemans Fund)	3,418.54		
6019 · Sales Tax Refund	0.00	16,516.50	-16,516.50
6020 · Previous Fiscal Year Audit Pmt	0.00	9,361.00	-9,361.00
6025 · Transfer from General Fund Bal.	52,000.00	263,664.70	-211,664.70
6029 · Fletcher Funds for Inspections	0.00	40,000.00	-40,000.00
Total 6000 · INCOME	3,577,086.01	4,164,673.68	-587,587.67
Total Income	3,577,086.01	4,164,673.68	-587,587.67
Expense			
***MISCELLANEOUS EXPENSE**			
8000 · Miscellaneous Expense	0.00		
8010 · Contingency			
8013 · Building	0.00	80,000.00	-80,000.00
8016 · 2.5% Administration Expenses	0.00	11,778.08	-11,778.08
8017 · 2.5% Operational Expenses	0.00	13,291.34	-13,291.34
8018 · 2% Personnel Expenses	0.00	56,545.13	-56,545.13
Total 8010 · Contingency	0.00	161,614.55	-161,614.55
Total *MISCELLANEOUS EXPENSE	0.00	161,614.55	-161,614.55
***ADMINISTRATION**			
8003 · General Administration			
8021 · Records Management System	11,125.00	13,000.00	-1,875.00
8022 · Website	316.59	2,500.00	-2,183.41
8023 · Bank Service Charges	0.00	200.00	-200.00
8024 · IT Services	11,685.44	15,000.00	-3,314.56
8026 · Dues and Subscriptions	0.00	2,192.00	-2,192.00
8027 · Legal/Professional Fees	17,100.00	18,000.00	-900.00
8028 · Office Supplies	3,803.05	5,750.00	-1,946.95
8030 · Interest Expense	26,445.21	26,447.09	-1.88
8052 · Copier Maint.	2,029.10	2,800.00	-770.90
8090 · Grant Writing Fees	0.00	900.00	-900.00
Total 8003 · General Administration	72,504.39	86,789.09	-14,284.70
8040 · Association Dues			
8041 · Henderson County Fire and Rescu	770.00	1,000.00	-230.00
8042 · Henderson County Honor Guard	100.00	100.00	0.00
8044 · N.C. Pension Fund Dues	0.00	7,500.00	-7,500.00
8045 · NC Assoc. Fire Chiefs	525.00	500.00	25.00
8046 · NC Assoc. of EMS	895.00	2,114.00	-1,219.00
8047 · NC Firemans Association	3,020.00	2,500.00	520.00
8050 · Team Dues	0.00	150.00	-150.00
Total 8040 · Association Dues	5,310.00	13,864.00	-8,554.00
8060 · Discretionary Fund			
8061 · Board	1,361.27	3,000.00	-1,638.73
8062 · Chief	921.94	3,000.00	-2,078.06
8063 · Deputy Chief	434.63	1,200.00	-765.37
Total 8060 · Discretionary Fund	2,717.84	7,200.00	-4,482.16

	Jul '25 - Jun 26	Budget	$ Over Budget
8070 · Insurance			
8071 · General Package Business Ins.	70,496.00	76,800.00	-6,304.00
8080 · Employee Related Insurance			
8081 · Service Fees - Retirement Group	39.53	6,520.00	-6,480.47
8082 · Employee Assistance Program Ins	349.78	6,000.00	-5,650.22
8083 · Health Savings Account Contrib.	2,531.60	2,750.00	-218.40
8084 · Employee Health Insurance	165,612.55	271,200.00	-105,587.45
8086 · Dental Insurance	10,605.64		
Total 8080 · Employee Related Insurance	179,139.10	286,470.00	-107,330.90
Total 8070 · Insurance	249,635.10	363,270.00	-113,634.90
Total *ADMINISTRATION	330,167.33	471,123.09	-140,955.76
*OPERATIONS			
8110 · Communications			
8111 · Wireless Service & Tablets	8,621.19	12,500.00	-3,878.81
8112 · Maintenance & Batteries	3,167.83	6,570.00	-3,402.17
8113 · Radios	3,655.50	10,000.00	-6,344.50
8115 · Active 911	663.25	800.00	-136.75
Total 8110 · Communications	16,107.77	29,870.00	-13,762.23
8120 · Sales Tax Paid Expense			
8121 · NC Sales Tax Paid	13,063.11	11,581.74	1,481.37
8122 · Hendersonville Sales Tax Paid	5,103.14	4,595.39	507.75
8123 · Buncombe County Sales Tax Paid	460.76	339.59	121.17
Total 8120 · Sales Tax Paid Expense	18,627.01	16,516.72	2,110.29
8200 · Emergency Medical			
8201 · Equipment	8,252.32	8,000.00	252.32
8202 · Expendable	4,187.42	8,000.00	-3,812.58
8203 · Oxygen	349.80	2,000.00	-1,650.20
Total 8200 · Emergency Medical	12,789.54	18,000.00	-5,210.46
8210 · Firefighting			
8211 · Wild Land Gear	7,440.95	9,500.00	-2,059.05
8212 · Firefighting Equipment	4,514.08	8,900.00	-4,385.92
8213 · Hydrant/Water Sup Maint/Rating	254.80	500.00	-245.20
8214 · Repair/Maintenance	675.42	2,500.00	-1,824.58
8215 · Rescue Equipment	38,244.98	45,000.00	-6,755.02
8216 · Small Equipment	2,318.85	6,500.00	-4,181.15
8217 · Turnout Gear Replacements	35,065.78	41,000.00	-5,934.22
8218 · Rating Expenses	0.00	100.00	-100.00
8219 · Rehabilitation	1,532.88	3,000.00	-1,467.12
8225 · Knox Box	584.00	2,200.00	-1,616.00
Total 8210 · Firefighting	90,631.74	119,200.00	-28,568.26
8230 · Hazardous Materials Supplies			
8231 · HazMat Equip/Expendable	350.71	3,100.00	-2,749.29
Total 8230 · Hazardous Materials Supplies	350.71	3,100.00	-2,749.29
8240 · FLSE Expenditures			
8241 · Education	0.00	2,505.00	-2,505.00
8242 · Fire Prevention	4,078.00	5,845.00	-1,767.00
Total 8240 · FLSE Expenditures	4,078.00	8,350.00	-4,272.00
8250 · SCBA			
8251 · Breathing Apparatus	0.00	4,400.00	-4,400.00
8252 · Breathing Air Compressor	0.00	1,500.00	-1,500.00
8253 · Fit Test	0.00	500.00	-500.00
8254 · Maintenance and Repair	1,849.88	2,250.00	-400.12

	Jul '25 - Jun 26	Budget	$ Over Budget
8255 · Voice Amps	1,950.00	3,600.00	-1,650.00
8250 · SCBA - Other	0.00	0.00	0.00
Total 8250 · SCBA	3,799.88	12,250.00	-8,450.12
8300 · Station 1 Expenses (Fanning)			
8310 · Building Maint.			
8311 · Air Compressor	67.53	1,500.00	-1,432.47
8312 · General Building Maint.	29,973.78	35,927.00	-5,953.22
8314 · Generator Main.	0.00	1,500.00	-1,500.00
8316 · Overhead Door Maint.	2,932.34	5,000.00	-2,067.66
8317 · Sprinkler Maint.	450.00	1,500.00	-1,050.00
8380 · Lawn Maint.	0.00	9,800.00	-9,800.00
Total 8310 · Building Maint.	33,423.65	55,227.00	-21,803.35
8320 · Sewer	932.32	1,500.00	-567.68
8330 · Internet	891.50	2,400.00	-1,508.50
8340 · Electric	8,037.94	14,000.00	-5,962.06
8350 · Expendibles/Supplies	4,194.85	5,500.00	-1,305.15
8360 · Heating Fuel	3,372.22	6,000.00	-2,627.78
8370 · Pest Control	325.78	700.00	-374.22
8390 · Telephone	3,994.85	7,500.00	-3,505.15
8395 · Trash Removal	4,385.15	6,500.00	-2,114.85
8398 · Water	639.76	2,500.00	-1,860.24
Total 8300 · Station 1 Expenses (Fanning)	60,198.02	101,827.00	-41,628.98
8400 · Station 2 Expenses (Hoopers)			
8410 · Building Maintenance			
8411 · Air Compressor	0.00	1,600.00	-1,600.00
8412 · General Building Maint.	6,889.37	8,500.00	-1,610.63
8413 · Generator Maint.	0.00	1,500.00	-1,500.00
8414 · Overhead Door Maint.	0.00	5,500.00	-5,500.00
Total 8410 · Building Maintenance	6,889.37	17,100.00	-10,210.63
8420 · Internet	1,868.37	2,400.00	-531.63
8430 · Electric	2,893.87	5,500.00	-2,606.13
8440 · Heating Fuel	3,364.34	2,500.00	864.34
8450 · Pest Control	325.78	1,100.00	-774.22
8460 · Telephone	1,308.89	1,500.00	-191.11
8470 · Trash Removal	1,394.52	4,500.00	-3,105.48
Total 8400 · Station 2 Expenses (Hoopers)	18,045.14	34,600.00	-16,554.86
8500 · Station 3 Expenses (Avl Hwy)			
8510 · Building Maintenance			
8513 · Generator Maint.	0.00	0.00	0.00
Total 8510 · Building Maintenance	0.00	0.00	0.00
8530 · Internet	0.00	0.00	0.00
8540 · Electric	0.00	0.00	0.00
8550 · Heating Fuel	0.00	0.00	0.00
8560 · Pest Control	0.00	0.00	0.00
8570 · Telephone	0.00	0.00	0.00
8580 · Trash Removal	0.00	0.00	0.00
8590 · Water	237.79	800.00	-562.21
Total 8500 · Station 3 Expenses (Avl Hwy)	237.79	800.00	-562.21
8600 · Training			
8610 · Certifications	4,870.63	2,000.00	2,870.63
8620 · General Training Supplies	1,109.00	2,000.00	-891.00
8630 · Training-Tuition/Meals/Books	3,362.05	6,500.00	-3,137.95

	Jul '25 - Jun 26	Budget	$ Over Budget
8640 · Travel Expenses for Training	5,583.90	5,615.90	-32.00
8600 · Training - Other	1,008.82	5,500.00	-4,491.18
Total 8600 · Training	15,934.40	21,615.90	-5,681.50
8700 · Vehicle Expenses			
8701 · General Vehicle Expense	682.84	6,500.00	-5,817.16
8710 · Vehicle Repair and Maint.			
8702 · FN104 E-11 Pumper	10,380.72	8,500.00	1,880.72
8703 · FN105 E-11-3 Pumper	13,626.98	8,500.00	5,126.98
8704 · FN304 Deputy Chief Vehicle	119.82	2,500.00	-2,380.18
8712 · FN201 TNK-11-2	220.93	1,840.00	-1,619.07
8720 · FN401 B-11-3	1,278.49	2,490.00	-1,211.51
8722 · FN402 B-11	1,004.02	2,490.00	-1,485.98
8724 · FN102 E-11-2	4,156.69	4,500.00	-343.31
8726 · FN501 R-11	1,423.88	6,040.00	-4,616.12
8727 · FN502 S-11-3	0.00	2,640.00	-2,640.00
8730 · FN503 L-11	9,239.26	14,390.00	-5,150.74
8732 · FN301 Captains Truck 1104	2,383.37	2,500.00	-116.63
8733 · FN302 Car 1101	1,314.00	2,200.00	-886.00
8734 · FN303 Truck 11-4	5,036.54	2,000.00	3,036.54
8735 · FN103 Mini Pumper Squad 11-2	2,772.86	3,000.00	-227.14
8737 · FN901 UTV Polaris	337.75	1,200.00	-862.25
8739 · FN202 Tanker 11	968.56	2,800.00	-1,831.44
8743 · F036 - Fire Prevention Trailer	1,918.36	2,500.00	-581.64
8750 · FN106 2014 E-One	11,582.66	7,000.00	4,582.66
8751 · FN305	614.03	1,000.00	-385.97
8752 · FN306	1,569.92	1,000.00	569.92
8710 · Vehicle Repair and Maint. - Other	5,745.80	15,000.00	-9,254.20
Total 8710 · Vehicle Repair and Maint.	75,694.64	94,090.00	-18,395.36
Total 8700 · Vehicle Expenses	76,377.48	100,590.00	-24,212.52
8740 · Vehicle Fuel			
8741 · Fuel Tank Maint and Repairs	0.00	500.00	-500.00
8742 · Fuel	27,122.15	42,500.00	-15,377.85
Total 8740 · Vehicle Fuel	27,122.15	43,000.00	-15,877.85
8890 · Uniforms	25,107.75	26,050.00	-942.25
Total *OPERATIONS	369,407.38	535,769.62	-166,362.24
*PERSONNEL			
8810 · Employee General Expenses			
8811 · License Renew Reimb. (CDL)	260.62	600.00	-339.38
8812 · Physical Exams and Vacinations	16,300.00	24,750.00	-8,450.00
8813 · Volunteer Incentives	0.00	100.00	-100.00
8814 · Retirement - Co. Contribution	132,489.13	213,590.52	-81,101.39
8820 · Employee Relations			
8821 · Appreciation/Awards Banquet	5,909.59	7,000.00	-1,090.41
8822 · Flowers	0.00	750.00	-750.00
8823 · Food	1,645.04	3,500.00	-1,854.96
Total 8820 · Employee Relations	7,554.63	11,250.00	-3,695.37
8826a · Personal Effects Insurance	-343.00		
Total 8810 · Employee General Expenses	156,261.38	250,290.52	-94,029.14
8830 · Salaries and Wages			
8840 · Paid Personnel Base			
8841 · Administrative Personnel	177,081.81	268,000.00	-90,918.19
8842 · Contract Services - Bookkeeping	24,000.00	39,249.00	-15,249.00

	Jul '25 - Jun 26	Budget	$ Over Budget
8843 · Firefighters			
8844 · Base Pay	1,278,368.33	1,867,905.22	-589,536.89
Total 8843 · Firefighters	1,278,368.33	1,867,905.22	-589,536.89
8847 · Incentive Pay (Driver/AO)	0.00	600.00	-600.00
8849 · Per Diem	0.00		
Total 8840 · Paid Personnel Base	1,479,450.14	2,175,754.22	-696,304.08
Total 8830 · Salaries and Wages	1,479,450.14	2,175,754.22	-696,304.08
8850 · Other Salary Expenses			
8853 · PartTime	73,639.94	120,000.00	-46,360.06
8854 · OT/Off Duty/Call Back	72,964.76	89,065.04	-16,100.28
8855 · OT/Holiday	2,133.12		
8856 · Longevity	17,056.87	10,125.00	6,931.87
8858 · Family Leave	2,985.60		
8859 · Extended Leave	24,427.20	1,100.00	23,327.20
Total 8850 · Other Salary Expenses	193,207.49	220,290.04	-27,082.55
8860 · Payroll Tax Expenses			
8861 · FICA			
8862 · Social Security - Co. Portion	101,366.29	146,121.31	-44,755.02
8863 · Medicare - Co. Portion	23,706.63	34,320.34	-10,613.71
Total 8861 · FICA	125,072.92	180,441.65	-55,368.73
8870 · SUTA	480.57	480.00	0.57
Total 8860 · Payroll Tax Expenses	125,553.49	180,921.65	-55,368.16
Total *PERSONNEL	1,954,472.50	2,827,256.43	-872,783.93
Total Expense	2,654,047.21	3,995,763.69	-1,341,716.48
Net Income	**923,038.80**	**168,909.99**	**754,128.81**

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

Financial Statements

June 30, 2025 and 2024

TABLE OF CONTENTS

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, 2025 and 2024 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, 2025 and 2024, 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

Gould Killian CPA Group, P.A.

Asheville, North Carolina
November 25, 2025

FLETCHER FIRE AND RESUCE DEPARTMENT, INC.
STATEMENTS OF ASSETS, LIABILITES AND NET ASSETS -
MODIFIED CASH BASIS
June 30, 2025 and 2024

		2025		2024
Assets				
Current Assets:				
Cash and cash equivalents	$	185,159	$	170,143
Investments		4,069,578		3,490,867
Total current assets		4,254,737		3,661,010
Property and Equipment:				
Land and construction in progress		149,706		143,283
Building and improvements		1,605,923		1,970,474
Vehicles and equipment		4,985,138		4,546,618
Accumulated depreciation		(5,279,848)		(5,255,241)
Property and equipment, net		1,460,919		1,405,134
	$	5,715,656	$	5,066,144
Liabilities and Net Assets				
Current Liabilities				
Current maturity, long-term liabilities	$	168,911	$	164,033
Credit card payable		10,401		-
Employee benefit withholding		6,323		19,027
Total current liabilities		185,635		183,060
Long-term liabilities, net		726,972		895,883
Total liabilities		912,607		1,078,943
Net Assets				
Without donor restrictions:				
Invested in property and equipment, net of related debt		565,036		345,218
Undesignated		4,238,013		3,641,983
Total net assets		4,803,049		3,987,201
	$	5,715,656	$	5,066,144

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

FLETCHER FIRE AND RESCUE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

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, at times, certificates of deposit in accounts at high credit quality financial institutions. At June 30, 2025, all of the Departments deposits were covered by the Federal Deposit Insurance Corporation except for $43,211. At June 30, 2024, all of the Department's deposits were covered by the Federal Deposit Insurance Corporation except for $48,309. The Board does not consider this to be a significant risk.

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 also invests in U.S. treasury bills and certificates of deposit with a maturity of greater than 90 days at their amortized cost. Gains and losses are reported on the statement of revenues, expenses, and changes in net assets – modified cash basis only when realized.

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 November 25, 2025, 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, 2025 and 2024:

	2025	2024
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.	$ 358,642	$ 423,707
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.	537,241	636,209
	895,883	1,059,916
Less: current maturity	(168,911)	(164,033)
	$ 726,972	$ 895,883

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

Year		Amount
2026	$	168,911
2027		173,894
2028		179,027
2029		184,298
2030		189,753
Total	$	895,883

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 2025 and 2024 and matched 100% of employees' deferrals up to 5%. All contributions made under this plan are fully vested.

Contributions made by the Department under these plans for the years ended June 30, 2025 and 2024 amounted to $108,679 and $80,030, respectively

The Department paid fees for these plans of $5,000 and $11,402 during the years ended June 30, 2025 and 2024, respectively.

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, 2025 and 2024:

Firemen's Relief Fund

	2025	2024
Money Market	$ 64,591	$ 53,238

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 $4,069,578 and $3,490,867 as of June 30, 2025 and 2024, respectively. Plan administration and advisory fees were paid to the investment firm in the amount of $5,000 and $10,000 in the years ending June 30, 2025 and 2024, respectively.

Note 7 – Impairment Loss – Station 3 – Hurricane Helene

In September 2024, Western North Carolina was severely impacted by Hurricane Helene leading to a Federal disaster area declaration covering the Department's service area, as well as all surrounding counties. The Department suffered significant flood damage to one of its substations, known as Station 3, as well as damage to several vehicles and pieces of equipment. During the fiscal year ending June 30, 2025, the Department recognized approximately $640,000 in insurance reimbursement revenue related to Hurricane Helene, approximately $115,000 in repairs specifically attributable to Hurricane Helene recovery, and an impairment loss of $148,698, which represents the net book value of Station 3 on the date of the storm. The Department anticipates significant expenditures during the fiscal year ending June 30, 2026 related to rebuilding or rehabilitating Station 3. The Department will continue to seek all available Federal and State assistance.

Filing Instructions

FLETCHER FIRE & RESCUE DEPARTMENT, INC.

Exempt Organization / Private Foundation Tax Return(s)

Taxable Year Ended June 30, 2025

CLIENT'S COPY

Federal Filing Instructions

Your Form 990 for the year ended 6/30/25 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

Gould Killian CPA Group, P.A.
100 Coxe Ave
Asheville, NC 28801-2354

***Important:* Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.**

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning 07/01/24 , and ending 06/30/25

FLETCHER FIRE & RESCUE DEPARTMENT, INC. **-***8828

Net Asset / Fund Balance at Beginning of Year			3,987,201
Revenue			
Contributions	39,136		
Program service revenue	3,667,679		
Investment income	198,944		
Capital gain / loss	-84		
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	684,181		
Total revenue		4,589,856	
Expenses			
Program services	3,559,119		
Management and general	214,890		
Fundraising			
Total expenses		3,774,009	
Excess / (deficit)			815,847
Changes			1
Net Asset / Fund Balance at End of Year			4,803,049

Reconciliation of Revenue

Total revenue per financial statements	4,589,856
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	4,589,856

Reconciliation of Expenses

Total expenses per financial statements	3,774,008
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	3,774,009

Balance Sheet

	Beginning	Ending	Differences
Assets	5,066,144	5,715,656	
Liabilities	1,078,943	912,607	
Net assets	3,987,201	4,803,049	815,848

Miscellaneous Information

Amended return	
Return / extended due date	05/15/26
Failure to file penalty	

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning 7/01, 2024, and ending 6/30, 20 25

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer: FLETCHER FIRE & RESCUE DEPARTMENT, INC.

EIN or SSN: **-***8828

Name and title of officer or person subject to tax: WILLIAM WILSON PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	4,589,856
2a	**Form 990-EZ** check here		b	**Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here		b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here		b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here		b	**Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here		b	**Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here		b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here		b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here		b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here		b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) ______, (EIN) ______ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize GOULD KILLIAN CPA GROUP, P.A. (ERO firm name) to enter my PIN 28732 as my signature (Enter five numbers, but do not enter all zeros) on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ______ Date ______

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. ***********

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ______ Date ______

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

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* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07/01/24 , and ending 06/30/25

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

C Name of organization: FLETCHER FIRE & RESCUE DEPARTMENT, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 49 EAST FANNING BRIDGE ROAD | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: FLETCHER NC 28732

D Employer identification number: **-***8828

E Telephone number: 828-684-0864

G Gross receipts $ 4,589,856

F Name and address of principal officer:
WILLIAM WILSON
49 EAST FANNING BRIDGE RD.
FLETCHER NC 28732

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.FLETCHERFIRERESCUE.COM

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1954

M State of legal domicile: NC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
PROVIDING SUPERIOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THE FLETCHER FIRE DISTRICT

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	9
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	42
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	30,726	39,136
	9 Program service revenue (Part VIII, line 2g)	3,450,231	3,667,679
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	156,217	198,860
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	27,367	684,181
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,664,541	4,589,856
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,221,073	2,542,615
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	857,360	1,231,394
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,078,433	3,774,009
	19 Revenue less expenses. Subtract line 18 from line 12	586,108	815,847
		Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	5,066,144	5,715,656
	21 Total liabilities (Part X, line 26)	1,078,943	912,607
	22 Net assets or fund balances. Subtract line 21 from line 20	3,987,201	4,803,049

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.

Sign Here

Signature of officer | Date

WILLIAM WILSON PRESIDENT

Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DAN MULLINIX, CPA				*********

Firm's name: GOULD KILLIAN CPA GROUP, P.A. | Firm's EIN: **-***2836

Firm's address: 100 COXE AVE, ASHEVILLE, NC 28801-2354 | Phone no. 828-258-0363

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

PROVIDING SUPERIOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THE FLETCHER FIRE DISTRICT

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 3,559,119 including grants of $) (Revenue $ 3,667,679)

PROVIDED SUPERIOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THE FLETCHER FIRE DISTRICT. ASSISTED THE COMMUNITY IN EMERGENCY MEDICAL SITUATIONS.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 3,559,119

Part IV Checklist of Required Schedules

		Line	Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	5			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 42			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year — 1a: 9. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent — 1b: 8			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

HUGH CLARK 49 EAST FANNING BRIDGE RD.
FLETCHER NC 28732 828-684-0864

Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) GREG GARLAND FIRE CHIEF	40.00 0.00						X	[redacted]	0	0
(2) ROBERT GRIFFIN FIRE CHIEF	40.00 0.00			X					0	0
(3) TERRY BAGWELL VICE PRESIDENT	1.00 0.00	X						0	0	0
(4) JAMES BRUGGEMAN MEMBER	0.25 0.00	X						0	0	0
(5) ANGELICA CANNON MEMBER	0.25 0.00	X						0	0	0
(6) HUGH CLARK TREASURER	1.00 0.00	X		X				0	0	0
(7) VINCENT CONSTANTINO MEMBER	0.25 0.00	X						0	0	0
(8) TIMOTHY HINMAN MEMBER	0.25 0.00	X						0	0	0
(9) CHRIS MOFFITT MEMBER	0.25 0.00	X						0	0	0
(10) WILLIAM WILSON PRESIDENT	1.00 0.00	X		X				0	0	0
(11)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal								[redacted]		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 1

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3	X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

Section	Line	Description		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e 37,570				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 1,566				
	g	Noncash contributions included in lines 1a-1f	1g $				
	h	**Total.** Add lines 1a–1f		39,136			
Program Service Revenue			Business Code				
	2a	TOWN OF FLETCHER-DISTRICT TAX		1,901,033	1,901,033		
	b	HENDERSON COUNTY-DISTRICT TAX		1,766,646	1,766,646		
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		3,667,679			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		198,944			198,944
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	6a (i) Real: ; (ii) Personal:				
	b	Less: rental expenses	6b (i) Real: ; (ii) Personal:				
	c	Rental inc. or (loss)	6c (i) Real: ; (ii) Personal:				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	7a (i) Securities: ; (ii) Other: -84				
	b	Less: cost or other basis and sales exps.	7b (i) Securities: ; (ii) Other:				
	c	Gain or (loss)	7c (i) Securities: ; (ii) Other: -84				
	d	Net gain or (loss)		-84	-84		
	8a	Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a	INSURANCE REIMBURSEMENTS		654,845	654,845		
	b	SALES TAX REFUND		27,030	27,030		
	c	MISC REVENUES		1,667	1,667		
	d	All other revenue		639	639		
	e	**Total.** Add lines 11a–11d		684,181			
	12	**Total revenue.** See instructions		4,589,856	4,351,776	0	198,944

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	[redacted]			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,925,026	1,828,775	96,251	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	113,679	107,995	5,684	
9 Other employee benefits	159,176	151,217	7,959	
10 Payroll taxes	158,129	150,223	7,906	
11 Fees for services (nonemployees):				
a Management				
b Legal	5,749		5,749	
c Accounting	9,200		9,200	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	9,173		9,173	
14 Information technology				
15 Royalties				
16 Occupancy	215,392	193,852	21,540	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	31,323	31,323		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	314,075	314,075		
23 Insurance	50,087	50,087		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a VEHICLE EXPENSE	159,474	159,474		
b IMPAIRMENT LOSS - HELENE	148,698	148,698		
c FIRE FIGHTING EQUIPMENT	99,592	99,592		
d COMPUTER SUPPLIES	34,296		34,296	
e All other expenses	154,335	146,533	7,802	
25 **Total functional expenses.** Add lines 1 through 24e	3,774,009	3,559,119	214,890	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		3,661,010	2	4,254,737
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,740,767			
	b	Less: accumulated depreciation	10b 5,279,848	1,405,134	10c	1,460,919
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		5,066,144	16	5,715,656
Liabilities	17	Accounts payable and accrued expenses		19,027	17	16,724
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		1,059,916	23	895,883
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		1,078,943	26	912,607
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		3,987,201	27	4,803,049
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		3,987,201	32	4,803,049
	33	Total liabilities and net assets/fund balances		5,066,144	33	5,715,656

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ... [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,589,856
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,774,009
3	Revenue less expenses. Subtract line 2 from line 1	3	815,847
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,987,201
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	1
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,803,049

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ... [ ]

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [ ] Accrual [X] Other MODIFIED CASH If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization: FLETCHER FIRE & RESCUE DEPARTMENT, INC.

Employer identification number: **-***8828

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	411,517	33,082	18,655	30,726	39,136	533,116
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	2,720,039	2,719,577	2,928,023	3,450,231	3,667,679	15,485,549
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	3,131,556	2,752,659	2,946,678	3,480,957	3,706,815	16,018,665
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						16,018,665

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	3,131,556	2,752,659	2,946,678	3,480,957	3,706,815	16,018,665
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,249	12,448	77,719	155,217	198,944	448,577
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	36,765	8,054	41,272	28,367	684,007	798,465
11 **Total support.** Add lines 7 through 10						17,265,707

12 Gross receipts from related activities, etc. (see instructions) — **12** — 16,804,414

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) — **14** — 92.78 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 — **15** — 97.36 %

16a **33 1/3% support test — 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test — 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**).*

- a ☐ The organization satisfied the Activities Test. *Complete **line 2** below.*
- b ☐ The organization is the parent of each of its supported organizations. *Complete **line 3** below.*
- c ☐ The organization supported a governmental entity. *Describe in **Part VI** how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** how these activities directly furthered their exempt purposes, *how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*explain in detail in Part VI*):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required—*provide details in **Part VI***)	5	
6 Other distributions (*describe in **Part VI***). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in **Part VI***). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required–*explain in **Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in **Part VI.*** See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in **Part VI.*** See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

MISCELLANEOUS	$	143,620
INSURANCE REIMBURSEMENT	$	654,845

Schedule B (Form 990) (Rev. December 2024))
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization
FLETCHER FIRE & RESCUE DEPARTMENT, INC.

Employer identification number
-*8828

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . $ . . . .

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: FLETCHER FIRE & RESCUE DEPARTMENT,

Employer identification number: **-***8828

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FEDERAL EMERGENCY MANAGEMENT AGENCY U.S. DEPARTMENT OF HOMELAND SECURITY 500 C STREET SW WASHINGTON DC 20472	$ 37,570	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990) (Rev. December 2024) Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: FLETCHER FIRE & RESCUE DEPARTMENT, INC.

Employer identification number: **-***8828

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conversation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment %

b Permanent endowment %

c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		149,706		149,706
b Buildings		1,605,923	1,343,526	262,397
c Leasehold improvements				
d Equipment		4,985,138	3,936,322	1,048,816
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				1,460,919

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	4,589,856
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	4,589,856
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	4,589,856

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	3,774,008
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	3,774,008
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	1		
c	Add lines 4a and 4b			4c	1
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	3,774,009

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER

BOOK / TAX DEPRECIATION DIFFERENCE $ 1

Part XIII Supplemental Information *(continued)*

SCHEDULE J (Form 990) (Rev. December 2024)
Department of the Treasury Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
Open to Public Inspection

Name of the organization: FLETCHER FIRE & RESCUE DEPARTMENT, INC.
Employer identification number: **-***8828

Part I Questions Regarding Compensation

		Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)			
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ Approval by the board or compensation committee			
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a Receive a severance payment or change-of-control payment?	4a		X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c Participate in or receive payment from an equity-based compensation arrangement?	4c		X
If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.			
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.			
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a The organization?	5a		X
b Any related organization?	5b		X
If "Yes" on line 5a or 5b, describe in Part III.			
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a The organization?	6a		X
b Any related organization?	6b		X
If "Yes" on line 6a or 6b, describe in Part III.			
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

26275 12/08/2025 1:13 PM

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
1 GREG GARLAND FIRE CHIEF	(i)	[redacted]						
	(ii)							
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O (Form 990) (Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
FLETCHER FIRE & RESCUE DEPARTMENT, INC.	**-***8828

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
A COPY OF THE 990 IS PROVIDED TO THE PRESIDENT OF THE BOARD OF DIRECTORS FOR THEIR REVIEW PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
PERIODIC REVIEW AND DOCUMENTATION OF ANY KNOWN CONFLICTS.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
BOARD OF DIRECTORS' APPROVAL.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
TIME STUDIES AND COMPENSATION AMOUNTS BY SIMILAR DEPARTMENTS ARE USED TO HELP DETERMINE COMPENSATION OF EMPLOYEES AS WELL AS THE LEVEL OF CERTIFICATION THESE EMPLOYEES HAVE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION
BOOK / TAX DEPRECIATION DIFFERENCE $ 1

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172
2024
Attachment Sequence No. **179**

Name(s) shown on return: FLETCHER FIRE & RESCUE DEPARTMENT, INC.

Identifying number: **-***8828

Business or activity to which this form relates

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	

8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	9,804

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	9,804
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

THERE ARE NO AMOUNTS FOR PAGE 2

26275 FLETCHER FIRE & RESCUE DEPARTMENT, 12/08/2025 1:12 PM
-*8828
FYE: 6/30/2025

Federal Asset Report

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:												
13	Main Station Land	1/31/84	0				0	0	HY		0	0
15	LOT - BEHIND STORAGE	1/19/87	0				0	0	HY		0	0
16	LOT - SINGLETON	4/21/88	0				0	0	HY		0	0
29	TANKER#1 - 1983	11/01/82	0				0	0	HY		0	0
30	TRUCK#2 - 1985 GMC	6/30/85	0				0	0	HY		0	0
	Sold/Scrapped: 5/09/25											
46	HOOPERS CREEK SUBST	1/01/86	0				0	0	HY		0	0
47	HOOPERS CREEK SUBST	1/01/86	0				0	0	HY		0	0
157	HURST TOOL	11/17/83	0				0	0	HY		0	0
229	SLIDE-IN-UNIT BRUS	7/20/90	0				0	0	HY		0	0
231	T.J. SINGLETON HEIR	6/17/91	0				0	0	HY		0	0
240	EXT RAM	10/09/91	0				0	0	HY		0	0
328	NATURAL GAS ENG GEN	5/03/95	0				0	0	HY		0	0
349	HURST TOOL	6/30/95	0				0	0	HY		0	0
412	REPEATER	2/21/96	0				0	0	HY		0	0
417	UPRIGHT TOOL BOX	2/29/96	0				0	0	HY		0	0
430	Antenna	6/17/96	0				0	0	HY		0	0
440	RAFTING EQUIPMENT	4/20/98	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
450	CHIEF NIGHT SCAN LI	9/10/98	0				0	0	HY		0	0
453	BRUSH GEAR	12/02/98	0				0	0	HY		0	0
474	FIRE STATION	9/29/99	0				0	0	HY		0	0
479	7-ABCO DESK SHELL	7/01/99	0				0	0	HY		0	0
480	5-ABCO HUTCH FOR	7/01/99	0				0	0	HY		0	0
482	3-ABCO UNITS 60 FL	7/01/99	0				0	0	HY		0	0
483	9-ABCO 24*48*24*29	7/01/99	0				0	0	HY		0	0
484	3-GLOBAL CORNER HUT	7/01/99	0				0	0	HY		0	0
485	4-ABCO LATERAL FILE	7/01/99	0				0	0	HY		0	0
487	9-ABCO UNITS FILE M	7/01/99	0				0	0	HY		0	0
493	4-ABCO LETERAL FILE	7/01/99	0				0	0	HY		0	0
494	13-GLOB COMM HIGH B	7/01/99	0				0	0	HY		0	0
495	1-ABCO 48*144*29 CO	7/01/99	0				0	0	HY		0	0
500	15-ABCO 18*60 SMART	7/01/99	0				0	0	HY		0	0
501	30-ABCO SMART TABLE	7/01/99	0				0	0	HY		0	0
502	50-GLO COMET STACKI	7/01/99	0				0	0	HY		0	0
503	1-CHARNSTROM DOUBLE	7/01/99	0				0	0	HY		0	0
508	36*72 DESK 24*48 RT	7/01/99	0				0	0	HY		0	0
528	UTILITY TRAILER	5/08/01	0				0	0	HY		0	0
529	MOUNTAIN TEK RESCUE	12/18/00	0				0	0	HY		0	0
548	56' T-300 TOWER	10/17/02	0				0	0	HY		0	0
550	BOLLARD THERMAL IMA 7	6/05/03	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
551	6.5 KW GENERATOR 80	6/26/03	0				0	0	HY		0	0
554	E-1 ENGINE	12/30/02	0				0	0	HY		0	0
556	2003 F-350 BRUSH TR	5/31/03	0				0	0	HY		0	0
557	TK-790B RADIO	4/17/03	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
558	TK-790B	6/19/03	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
560	LAND-JOHNSON PROPER	12/05/01	0				0	0	HY		0	0
561	US HIGHWAY 25 NAPLE	10/31/03	0				0	0	HY		0	0
562	EMR DUPLEXOR	9/30/03	0				0	0	HY		0	0
575	WINCO GENERATOR	5/31/04	0				0	0	HY		0	0
578	8 SCOTT 4500 60 MIN	5/10/05	0				0	0	HY		0	0
585	2005 FORD F-550	9/21/04	0				0	0	HY		0	0
587	STATION #3 - NAPLES	6/30/06	0				0	0	HY		0	0
	Sold/Scrapped: 9/30/24											
589	FLOODLIGHT & OUTER	6/30/06	0				0	0	HY		0	0
592	BREATHING EQUIPMENT	6/30/06	0				0	0	HY		0	0
594	PLYMOVENT EQUIPMENT	6/30/06	0				0	0	HY		0	0
595	PLYMOVENT EQUIPMENT	6/30/06	0				0	0	HY		0	0
596	E-ONE PUMPER	8/24/05	0				0	0	HY		0	0
597	E-ONE PUMPER EQUIPM	6/30/06	0				0	0	HY		0	0
598	2004 CHEVROLET TAHO	9/01/06	0				0	0	HY		0	0
	Sold/Scrapped: 5/08/25											
599	HURST TOOLS	7/11/06	0				0	0	HY		0	0
607	2 TK-2180K2 DTMF PA	2/06/08	0				0	0	HY		0	0
608	2 A03KMS9239C MINIT	2/12/08	0				0	0	HY		0	0
609	3 TK-7180HK 50w MOB	4/24/08	0				0	0	HY		0	0

26275 FLETCHER FIRE & RESCUE DEPARTMENT, **-***8828 FYE: 6/30/2025

12/08/2025 1:12 PM

Federal Asset Report

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
610	SCOTT EAGLE 160 THE	4/24/08	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
612	3 TK-2180K2 DTMF PA 7	6/10/08	0				0	0	HY		0	0
614	SEWER LINES	9/15/08	0				0	0	HY		0	0
615	TYPHOON RESCUE	6/01/09	0				0	0	HY		0	0
616	IOMEGA 120 GB BU/RE	9/15/08	0				0	0	HY		0	0
617	HP SB ML 110 G5 SER	10/31/08	0				0	0	HY		0	0
619	ZOLL AED	11/05/08	0				0	0	HY		0	0
629	VHF 146-174 MHZ 50	3/05/09	0				0	0	HY		0	0
630	(7) TK-2180K2 DTMF	3/05/09	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
631	BREATHING APPARATUS	12/18/08	0				0	0	HY		0	0
644	1995 CHEVROLET KODI	8/21/09	0				0	0	HY		0	0
645	15 TK-2180K2 DTMF P	2/03/10	0				0	0	HY		0	0
646	HOSE AND NOZZLES	6/30/12	0				0	0	HY		0	0
648	RADIOS FROM GRANT	2/11/14	0				0	0	HY		0	0
649	LADDER TRUCK	11/05/14	0				0	0	HY		0	0
650	REMODELING/FLOORING	8/18/14	0				0	0	HY		0	0
651	2 THERMAL IMAGING C	3/19/15	0				0	0	HY		0	0
652	Desktop Computer	3/30/16	0				0	0	HY		0	0
653	2017 CHEVY 1500 TRUCK	5/15/17	0				0	0	HY		0	0
654	2017 CHEVY TAHOE	2/09/17	0				0	0	HY		0	0
655	2017 CHEVY 1500 TRUCK 4X4	10/26/16	0				0	0	HY		0	0
656	ASSET 653 (17 CHEVY TRUCK) ACCES	8/03/17	0				0	0	HY		0	0
657	SCBA AIR PACKS (28 TOTAL)	10/03/17	0				0	0	HY		0	0
658	BIZHUB 223 COPIER	4/03/18	0				0	0	HY		0	0
659	LUCAS 3 CHEST COMPRESSION SYSTI	6/15/18	0				0	0	HY		0	0
660	2006 PIERCE MINI PUMPER	3/26/18	0				0	0	HY		0	0
661	2 DECK TRAILER	12/31/18	0				0	0	HY		0	0
662	Polaris Ranger	6/28/19	0				0	0	HY		0	0
663	FIRELITE TRANSPORT DELUXE FDH-2	6/05/19	0				0	0	HY		0	0
664	(2) COMPUTER WORKSTATIONS	4/30/19	0				0	0	HY		0	0
665	ALARM LOCK AND SOFTWARE	5/08/19	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
666	2020 HV 607 Tanker	11/06/19	0				0	0	HY		0	0
667	2000 Fire Safety House	4/06/20	0				0	0	HY		0	0
668	Concrete Apron	3/31/20	0				0	0	HY		0	0
669	Phone Wiring and Installation	8/27/19	0				0	0	HY		0	0
670	Typhoon Pumper 629	2/01/21	0				0	0	HY		0	0
671	Typhoon Pumper 628	2/01/21	0				0	0	HY		0	0
672	Breathing Air Compressor	3/24/21	0				0	0	HY		0	0
673	Fire Station #2 Interior Renovation	3/16/21	0				0	0	HY		0	0
674	Washer & Dryer	10/27/20	0				0	0	HY		0	0
675	NEW TILE FLOOR STATION 2	8/24/21	0				0	0	HY		0	0
676	EXHAUST SYSTEMS FOR ALL STATIO	10/19/21	0				0	0	HY		0	0
677	HOT WATER HEATER	11/23/21	0				0	0	HY		0	0
678	NEW CAMERA SYSTEM	5/31/22	0				0	0	HY		0	0
679	PRESSURE WASHER	8/01/21	0				0	0	HY		0	0
680	INFLATABLE BOAT	8/03/21	0				0	0	HY		0	0
681	2021 WHITE FORD EXPLORER	8/24/21	0				0	0	HY		0	0
682	RESCUE RAFT	6/21/22	0				0	0	HY		0	0
683	Workout Room	6/13/23	0				0	0	HY		0	0
684	Radio Channel	4/25/23	0				0	0	HY		0	0
685	Bedroom Radio	4/25/23	0				0	0	HY		0	0
686	Pakhammer G2 Kit	9/20/22	0				0	0	HY		0	0
688	Rit Pak	1/09/24	5,550				5,550	7	MO	S/L	396	793
689	Workout Equipment	6/30/24	15,438				15,438	7	MO	S/L	0	2,205
691	VM 5930 in Tanker	6/19/24	3,685				3,685	7	MO	S/L	0	526
692	VM 5930 in Brush	6/19/24	3,685				3,685	7	MO	S/L	0	526
693	SC 758 E3 Combi	12/12/23	12,755				12,755	7	MO	S/L	1,063	1,822
694	Lion Bullseye Digital Training System	10/18/23	27,527				27,527	7	MO	S/L	2,622	3,932
695	2025 Chevy Silverado 2500	2/06/25	0				0	0	HY		0	0
696	2025 Chevy Silverado 1500	6/10/25	0				0	0	HY		0	0
697	2013 E-One Custom Engine	5/02/25	0				0	0	HY		0	0
698	HURST fire Equipment	6/06/25	0				0	0	HY		0	0
699	Dumbell Sets	7/11/24	0				0	0	HY		0	0
700	Workout Equipment	7/01/24	0				0	0	HY		0	0

Federal Asset Report

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
	Total Other Depreciation		68,640			68,640		4,081	9,804
	Total ACRS and Other Depreciation		68,640			68,640		4,081	9,804
	Grand Totals		68,640			68,640		4,081	9,804
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		68,640			68,640		4,081	9,804

26275 FLETCHER FIRE & RESCUE DEPARTMENT, 12/08/2025 1:12 PM
-*8828
AMT Asset Report
FYE: 6/30/2025

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:												
13	Main Station Land	1/31/84	0				0	0	HY		0	0
15	LOT - BEHIND STORAGE	1/19/87	0				0	0	HY		0	0
16	LOT - SINGLETON	4/21/88	0				0	0	HY		0	0
29	TANKER#1 - 1983	11/01/82	0				0	0	HY		0	0
30	TRUCK#2 - 1985 GMC	6/30/85	0				0	0	HY		0	0
	Sold/Scrapped: 5/09/25											
46	HOOPERS CREEK SUBST	1/01/86	0				0	0	HY		0	0
47	HOOPERS CREEK SUBST	1/01/86	0				0	0	HY		0	0
157	HURST TOOL	11/17/83	0				0	0	HY		0	0
229	SLIDE-IN-UNIT BRUS	7/20/90	0				0	0	HY		0	0
231	T.J. SINGLETON HEIR	6/17/91	0				0	0	HY		0	0
240	EXT RAM	10/09/91	0				0	0	HY		0	0
328	NATURAL GAS ENG GEN	5/03/95	0				0	0	HY		0	0
349	HURST TOOL	6/30/95	0				0	0	HY		0	0
412	REPEATER	2/21/96	0				0	0	HY		0	0
417	UPRIGHT TOOL BOX	2/29/96	0				0	0	HY		0	0
430	Antenna	6/17/96	0				0	0	HY		0	0
440	RAFTING EQUIPMENT	4/20/98	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
450	CHIEF NIGHT SCAN LI	9/10/98	0				0	0	HY		0	0
453	BRUSH GEAR	12/02/98	0				0	0	HY		0	0
474	FIRE STATION	9/29/99	0				0	0	HY		0	0
479	7-ABCO DESK SHELL	7/01/99	0				0	0	HY		0	0
480	5-ABCO HUTCH FOR	7/01/99	0				0	0	HY		0	0
482	3-ABCO UNITS 60 FL	7/01/99	0				0	0	HY		0	0
483	9-ABCO 24*48*24*29	7/01/99	0				0	0	HY		0	0
484	3-GLOBAL CORNER HUT	7/01/99	0				0	0	HY		0	0
485	4-ABCO LATERAL FILE	7/01/99	0				0	0	HY		0	0
487	9-ABCO UNITS FILE M	7/01/99	0				0	0	HY		0	0
493	4-ABCO LETERAL FILE	7/01/99	0				0	0	HY		0	0
494	13-GLOB COMM HIGH B	7/01/99	0				0	0	HY		0	0
495	1-ABCO 48*144*29 CO	7/01/99	0				0	0	HY		0	0
500	15-ABCO 18*60 SMART	7/01/99	0				0	0	HY		0	0
501	30-ABCO SMART TABLE	7/01/99	0				0	0	HY		0	0
502	50-GLO COMET STACKI	7/01/99	0				0	0	HY		0	0
503	1-CHARNSTROM DOUBLE	7/01/99	0				0	0	HY		0	0
508	36*72 DESK 24*48 RT	7/01/99	0				0	0	HY		0	0
528	UTILITY TRAILER	5/08/01	0				0	0	HY		0	0
529	MOUNTAIN TEK RESCUE	12/18/00	0				0	0	HY		0	0
548	56' T-300 TOWER	10/17/02	0				0	0	HY		0	0
550	BOLLARD THERMAL IMA 7	6/05/03	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
551	6.5 KW GENERATOR 80	6/26/03	0				0	0	HY		0	0
554	E-1 ENGINE	12/30/02	0				0	0	HY		0	0
556	2003 F-350 BRUSH TR	5/31/03	0				0	0	HY		0	0
557	TK-790B RADIO	4/17/03	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
558	TK-790B	6/19/03	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
560	LAND-JOHNSON PROPER	12/05/01	0				0	0	HY		0	0
561	US HIGHWAY 25 NAPLE	10/31/03	0				0	0	HY		0	0
562	EMR DUPLEXOR	9/30/03	0				0	0	HY		0	0
575	WINCO GENERATOR	5/31/04	0				0	0	HY		0	0
578	8 SCOTT 4500 60 MIN	5/10/05	0				0	0	HY		0	0
585	2005 FORD F-550	9/21/04	0				0	0	HY		0	0
587	STATION #3 - NAPLES	6/30/06	0				0	0	HY		0	0
	Sold/Scrapped: 9/30/24											
589	FLOODLIGHT & OUTER	6/30/06	0				0	0	HY		0	0
592	BREATHING EQUIPMENT	6/30/06	0				0	0	HY		0	0
594	PLYMOVENT EQUIPMENT	6/30/06	0				0	0	HY		0	0
595	PLYMOVENT EQUIPMENT	6/30/06	0				0	0	HY		0	0
596	E-ONE PUMPER	8/24/05	0				0	0	HY		0	0
597	E-ONE PUMPER EQUIPM	6/30/06	0				0	0	HY		0	0
598	2004 CHEVROLET TAHO	9/01/06	0				0	0	HY		0	0
	Sold/Scrapped: 5/08/25											
599	HURST TOOLS	7/11/06	0				0	0	HY		0	0
607	2 TK-2180K2 DTMF PA	2/06/08	0				0	0	HY		0	0
608	2 A03KMS9239C MINIT	2/12/08	0				0	0	HY		0	0
609	3 TK-7180HK 50w MOB	4/24/08	0				0	0	HY		0	0

26275 FLETCHER FIRE & RESCUE DEPARTMENT,
-*8828
FYE: 6/30/2025

12/08/2025 1:12 PM

AMT Asset Report

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
610	SCOTT EAGLE 160 THE	4/24/08	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
612	3 TK-2180K2 DTMF PA 7	6/10/08	0				0	0	HY		0	0
614	SEWER LINES	9/15/08	0				0	0	HY		0	0
615	TYPHOON RESCUE	6/01/09	0				0	0	HY		0	0
616	IOMEGA 120 GB BU/RE	9/15/08	0				0	0	HY		0	0
617	HP SB ML 110 G5 SER	10/31/08	0				0	0	HY		0	0
619	ZOLL AED	11/05/08	0				0	0	HY		0	0
629	VHF 146-174 MHZ 50	3/05/09	0				0	0	HY		0	0
630	(7) TK-2180K2 DTMF	3/05/09	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
631	BREATHING APPARATUS	12/18/08	0				0	0	HY		0	0
644	1995 CHEVROLET KODI	8/21/09	0				0	0	HY		0	0
645	15 TK-2180K2 DTMF P	2/03/10	0				0	0	HY		0	0
646	HOSE AND NOZZLES	6/30/12	0				0	0	HY		0	0
648	RADIOS FROM GRANT	2/11/14	0				0	0	HY		0	0
649	LADDER TRUCK	11/05/14	0				0	0	HY		0	0
650	REMODELING/FLOORING	8/18/14	0				0	0	HY		0	0
651	2 THERMAL IMAGING C	3/19/15	0				0	0	HY		0	0
652	Desktop Computer	3/30/16	0				0	0	HY		0	0
653	2017 CHEVY 1500 TRUCK	5/15/17	0				0	0	HY		0	0
654	2017 CHEVY TAHOE	2/09/17	0				0	0	HY		0	0
655	2017 CHEVY 1500 TRUCK 4X4	10/26/16	0				0	0	HY		0	0
656	ASSET 653 (17 CHEVY TRUCK) ACCES	8/03/17	0				0	0	HY		0	0
657	SCBA AIR PACKS (28 TOTAL)	10/03/17	0				0	0	HY		0	0
658	BIZHUB 223 COPIER	4/03/18	0				0	0	HY		0	0
659	LUCAS 3 CHEST COMPRESSION SYSTI	6/15/18	0				0	0	HY		0	0
660	2006 PIERCE MINI PUMPER	3/26/18	0				0	0	HY		0	0
661	2 DECK TRAILER	12/31/18	0				0	0	HY		0	0
662	Polaris Ranger	6/28/19	0				0	0	HY		0	0
663	FIRELITE TRANSPORT DELUXE FDH-2	6/05/19	0				0	0	HY		0	0
664	(2) COMPUTER WORKSTATIONS	4/30/19	0				0	0	HY		0	0
665	ALARM LOCK AND SOFTWARE	5/08/19	0				0	0	HY		0	0
	Sold/Scrapped: 7/01/24											
666	2020 HV 607 Tanker	11/06/19	0				0	0	HY		0	0
667	2000 Fire Safety House	4/06/20	0				0	0	HY		0	0
668	Concrete Apron	3/31/20	0				0	0	HY		0	0
669	Phone Wiring and Installation	8/27/19	0				0	0	HY		0	0
670	Typhoon Pumper 629	2/01/21	0				0	0	HY		0	0
671	Typhoon Pumper 628	2/01/21	0				0	0	HY		0	0
672	Breathing Air Compressor	3/24/21	0				0	0	HY		0	0
673	Fire Station #2 Interior Renovation	3/16/21	0				0	0	HY		0	0
674	Washer & Dryer	10/27/20	0				0	0	HY		0	0
675	NEW TILE FLOOR STATION 2	8/24/21	0				0	0	HY		0	0
676	EXHAUST SYSTEMS FOR ALL STATIO	10/19/21	0				0	0	HY		0	0
677	HOT WATER HEATER	11/23/21	0				0	0	HY		0	0
678	NEW CAMERA SYSTEM	5/31/22	0				0	0	HY		0	0
679	PRESSURE WASHER	8/01/21	0				0	0	HY		0	0
680	INFLATABLE BOAT	8/03/21	0				0	0	HY		0	0
681	2021 WHITE FORD EXPLORER	8/24/21	0				0	0	HY		0	0
682	RESCUE RAFT	6/21/22	0				0	0	HY		0	0
683	Workout Room	6/13/23	0				0	0	HY		0	0
684	Radio Channel	4/25/23	0				0	0	HY		0	0
685	Bedroom Radio	4/25/23	0				0	0	HY		0	0
686	Pakhammer G2 Kit	9/20/22	0				0	0	HY		0	0
688	Rit Pak	1/09/24	5,550				5,550	7	MO	S/L	396	793
689	Workout Equipment	6/30/24	15,438				15,438	7	MO	S/L	0	2,205
691	VM 5930 in Tanker	6/19/24	0				0	0	HY		0	0
692	VM 5930 in Brush	6/19/24	0				0	0	HY		0	0
693	SC 758 E3 Combi	12/12/23	0				0	0	HY		0	0
694	Lion Bullseye Digital Training System	10/18/23	0				0	0	HY		0	0
695	2025 Chevy Silverado 2500	2/06/25	0				0	0	HY		0	0
696	2025 Chevy Silverado 1500	6/10/25	0				0	0	HY		0	0
697	2013 E-One Custom Engine	5/02/25	0				0	0	HY		0	0
698	HURST fire Equipment	6/06/25	0				0	0	HY		0	0
699	Dumbell Sets	7/11/24	0				0	0	HY		0	0
700	Workout Equipment	7/01/24	0				0	0	HY		0	0

26275 FLETCHER FIRE & RESCUE DEPARTMENT,
-*8828
FYE: 6/30/2025

12/08/2025 1:12 PM

AMT Asset Report

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
	Total Other Depreciation		20,988				20,988				396	2,998
	Total ACRS and Other Depreciation		20,988				20,988				396	2,998
	Grand Totals		20,988				20,988				396	2,998
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		20,988				20,988				396	2,998

Depreciation Adjustment Report
All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences

There are no assets that meet the criteria of this report

26275 FLETCHER FIRE & RESCUE DEPARTMENT, **-***8828 FYE: 6/30/2025

12/08/2025 1:12 PM

Future Depreciation Report FYE: 6/30/26

Other Depreciation:

Asset	Description	Date In Service	Cost	Tax	AMT
13	Main Station Land	1/31/84	0	0	0
15	LOT - BEHIND STORAGE	1/19/87	0	0	0
16	LOT - SINGLETON	4/21/88	0	0	0
29	TANKER#1 - 1983	11/01/82	0	0	0
46	HOOPERS CREEK SUBST	1/01/86	0	0	0
47	HOOPERS CREEK SUBST	1/01/86	0	0	0
157	HURST TOOL	11/17/83	0	0	0
229	SLIDE-IN-UNIT BRUS	7/20/90	0	0	0
231	T.J. SINGLETON HEIR	6/17/91	0	0	0
240	EXT RAM	10/09/91	0	0	0
328	NATURAL GAS ENG GEN	5/03/95	0	0	0
349	HURST TOOL	6/30/95	0	0	0
412	REPEATER	2/21/96	0	0	0
417	UPRIGHT TOOL BOX	2/29/96	0	0	0
430	Antenna	6/17/96	0	0	0
450	CHIEF NIGHT SCAN LI	9/10/98	0	0	0
453	BRUSH GEAR	12/02/98	0	0	0
474	FIRE STATION	9/29/99	0	0	0
479	7-ABCO DESK SHELL	7/01/99	0	0	0
480	5-ABCO HUTCH FOR	7/01/99	0	0	0
482	3-ABCO UNITS 60 FL	7/01/99	0	0	0
483	9-ABCO 24*48*24*29	7/01/99	0	0	0
484	3-GLOBAL CORNER HUT	7/01/99	0	0	0
485	4-ABCO LATERAL FILE	7/01/99	0	0	0
487	9-ABCO UNITS FILE M	7/01/99	0	0	0
493	4-ABCO LETERAL FILE	7/01/99	0	0	0
494	13-GLOB COMM HIGH B	7/01/99	0	0	0
495	1-ABCO 48*144*29 CO	7/01/99	0	0	0
500	15-ABCO 18*60 SMART	7/01/99	0	0	0
501	30-ABCO SMART TABLE	7/01/99	0	0	0
502	50-GLO COMET STACKI	7/01/99	0	0	0
503	1-CHARNSTROM DOUBLE	7/01/99	0	0	0
508	36*72 DESK 24*48 RT	7/01/99	0	0	0
528	UTILITY TRAILER	5/08/01	0	0	0
529	MOUNTAIN TEK RESCUE	12/18/00	0	0	0
548	56' T-300 TOWER	10/17/02	0	0	0
551	6.5 KW GENERATOR 80	6/26/03	0	0	0
554	E-1 ENGINE	12/30/02	0	0	0
556	2003 F-350 BRUSH TR	5/31/03	0	0	0
560	LAND-JOHNSON PROPER	12/05/01	0	0	0
561	US HIGHWAY 25 NAPLE	10/31/03	0	0	0
562	EMR DUPLEXOR	9/30/03	0	0	0
575	WINCO GENERATOR	5/31/04	0	0	0
578	8 SCOTT 4500 60 MIN	5/10/05	0	0	0
585	2005 FORD F-550	9/21/04	0	0	0
589	FLOODLIGHT & OUTER	6/30/06	0	0	0
592	BREATHING EQUIPMENT	6/30/06	0	0	0
594	PLYMOVENT EQUIPMENT	6/30/06	0	0	0
595	PLYMOVENT EQUIPMENT	6/30/06	0	0	0
596	E-ONE PUMPER	8/24/05	0	0	0
597	E-ONE PUMPER EQUIPM	6/30/06	0	0	0
599	HURST TOOLS	7/11/06	0	0	0
607	2 TK-2180K2 DTMF PA	2/06/08	0	0	0
608	2 A03KMS9239C MINIT	2/12/08	0	0	0
609	3 TK-7180HK 50w MOB	4/24/08	0	0	0
612	3 TK-2180K2 DTMF PA 7	6/10/08	0	0	0
614	SEWER LINES	9/15/08	0	0	0
615	TYPHOON RESCUE	6/01/09	0	0	0
616	IOMEGA 120 GB BU/RE	9/15/08	0	0	0
617	HP SB ML 110 G5 SER	10/31/08	0	0	0
619	ZOLL AED	11/05/08	0	0	0
629	VHF 146-174 MHZ 50	3/05/09	0	0	0
631	BREATHING APPARATUS	12/18/08	0	0	0
644	1995 CHEVROLET KODI	8/21/09	0	0	0
645	15 TK-2180K2 DTMF P	2/03/10	0	0	0
646	HOSE AND NOZZLES	6/30/12	0	0	0
648	RADIOS FROM GRANT	2/11/14	0	0	0

26275 FLETCHER FIRE & RESCUE DEPARTMENT, 12/08/2025 1:12 PM
-*8828 **Future Depreciation Report FYE: 6/30/26**
FYE: 6/30/2025

Asset	Description	Date In Service	Cost	Tax	AMT
649	LADDER TRUCK	11/05/14	0	0	0
650	REMODELING/FLOORING	8/18/14	0	0	0
651	2 THERMAL IMAGING C	3/19/15	0	0	0
652	Desktop Computer	3/30/16	0	0	0
653	2017 CHEVY 1500 TRUCK	5/15/17	0	0	0
654	2017 CHEVY TAHOE	2/09/17	0	0	0
655	2017 CHEVY 1500 TRUCK 4X4	10/26/16	0	0	0
656	ASSET 653 (17 CHEVY TRUCK) ACCESSOR	8/03/17	0	0	0
657	SCBA AIR PACKS (28 TOTAL)	10/03/17	0	0	0
658	BIZHUB 223 COPIER	4/03/18	0	0	0
659	LUCAS 3 CHEST COMPRESSION SYSTEM	6/15/18	0	0	0
660	2006 PIERCE MINI PUMPER	3/26/18	0	0	0
661	2 DECK TRAILER	12/31/18	0	0	0
662	Polaris Ranger	6/28/19	0	0	0
663	FIRELITE TRANSPORT DELUXE FDH-203	6/05/19	0	0	0
664	(2) COMPUTER WORKSTATIONS	4/30/19	0	0	0
666	2020 HV 607 Tanker	11/06/19	0	0	0
667	2000 Fire Safety House	4/06/20	0	0	0
668	Concrete Apron	3/31/20	0	0	0
669	Phone Wiring and Installation	8/27/19	0	0	0
670	Typhoon Pumper 629	2/01/21	0	0	0
671	Typhoon Pumper 628	2/01/21	0	0	0
672	Breathing Air Compressor	3/24/21	0	0	0
673	Fire Station #2 Interior Renovation	3/16/21	0	0	0
674	Washer & Dryer	10/27/20	0	0	0
675	NEW TILE FLOOR STATION 2	8/24/21	0	0	0
676	EXHAUST SYSTEMS FOR ALL STATIONS	10/19/21	0	0	0
677	HOT WATER HEATER	11/23/21	0	0	0
678	NEW CAMERA SYSTEM	5/31/22	0	0	0
679	PRESSURE WASHER	8/01/21	0	0	0
680	INFLATABLE BOAT	8/03/21	0	0	0
681	2021 WHITE FORD EXPLORER	8/24/21	0	0	0
682	RESCUE RAFT	6/21/22	0	0	0
683	Workout Room	6/13/23	0	0	0
684	Radio Channel	4/25/23	0	0	0
685	Bedroom Radio	4/25/23	0	0	0
686	Pakhammer G2 Kit	9/20/22	0	0	0
688	Rit Pak	1/09/24	5,550	793	793
689	Workout Equipment	6/30/24	15,438	2,206	2,206
691	VM 5930 in Tanker	6/19/24	3,685	527	0
692	VM 5930 in Brush	6/19/24	3,685	527	0
693	SC 758 E3 Combi	12/12/23	12,755	1,822	0
694	Lion Bullseye Digital Training System	10/18/23	27,527	3,932	0
695	2025 Chevy Silverado 2500	2/06/25	0	0	0
696	2025 Chevy Silverado 1500	6/10/25	0	0	0
697	2013 E-One Custom Engine	5/02/25	0	0	0
698	HURST fire Equipment	6/06/25	0	0	0
699	Dumbell Sets	7/11/24	0	0	0
700	Workout Equipment	7/01/24	0	0	0
	Total Other Depreciation		68,640	9,807	2,999
	Total ACRS and Other Depreciation		68,640	9,807	2,999
	Grand Totals		68,640	9,807	2,999

Form 990 Two Year Comparison Report 2023 & 2024

For calendar year 2024, or tax year beginning 07/01/24 , ending 06/30/25

Name: FLETCHER FIRE & RESCUE DEPARTMENT, INC.

Taxpayer Identification Number: **-***8828

Section	Item	Line	2023	2024	Differences
Revenue	1. Contributions, gifts, grants	1.	2,548	1,566	-982
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	28,178	37,570	9,392
	4. Program service revenue	4.	3,450,231	3,667,679	217,448
	5. Investment income	5.	155,217	198,944	43,727
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.	1,000	-84	-1,084
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.	27,367	684,181	656,814
	12. Total revenue. Add lines 1 through 11	12.	3,664,541	4,589,856	925,315
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.	[redacted]		
	16. Salaries, other compensation, and employee benefits	16.	2,127,102	2,503,269	376,167
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	23,779	14,949	-8,830
	19. Occupancy, rent, utilities, and maintenance	19.	83,301	215,392	132,091
	20. Depreciation and Depletion	20.	337,870	314,075	-23,795
	21. Other expenses	21.	412,410	686,978	274,568
	22. Total expenses. Add lines 13 through 21	22.	3,078,433	3,774,009	695,576
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	586,108	815,847	229,739
Other Information	24. Total exempt revenue	24.	3,664,541	4,589,856	925,315
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	3,633,815	4,550,720	916,905
	27. Total assets	27.	5,066,144	5,715,656	649,512
	28. Total liabilities	28.	1,078,943	912,607	-166,336
	29. Retained earnings	29.	3,987,201	4,803,049	815,848
	30. Number of voting members of governing body	30.	9	9	
	31. Number of independent voting members of governing body	31.	8	8	
	32. Number of employees	32.	42	42	
	33. Number of volunteers	33.			

Form **990** | **Tax Return History** | **2024**

Name: FLETCHER FIRE & RESCUE DEPARTMENT, INC.

Employer Identification Number: **-***8828

	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants	411,517	33,082	18,655	30,726	39,136	
Membership dues						
Program service revenue	2,744,282	2,719,761	2,947,667	3,450,231	3,667,679	
Capital gain or loss		12,448		1,000	-84	
Investment income	4,249		77,720	155,217	198,944	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	12,522	7,870	21,631	27,367	684,181	
Total revenue	3,172,570	2,773,161	3,065,673	3,664,541	4,589,856	
Grants and similar amounts paid						
Benefits paid to or for members	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
Compensation of officers, etc.	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	
Other compensation	1,784,241	1,857,028	1,845,318	2,127,102	2,503,269	
Professional fees	8,300	6,950	16,049	23,779	14,949	
Occupancy costs	83,437	86,114	73,956	83,301	215,392	
Depreciation and depletion	376,991	381,285	339,137	337,870	314,075	
Other expenses	352,923	285,505	313,207	412,410	686,978	
Total expenses	2,681,772	2,698,694	2,673,285	3,078,433	3,774,009	
Excess or (Deficit)	490,798	74,467	392,388	586,108	815,847	
Total exempt revenue	3,172,570	2,773,161	3,065,673	3,664,541	4,589,856	
Total unrelated revenue						
Total excludable revenue	2,761,053	2,740,079	3,047,018	3,633,815	4,550,720	
Total Assets	4,461,463	4,383,038	4,620,936	5,066,144	5,715,656	
Total Liabilities	1,527,225	1,374,333	1,219,843	1,078,943	912,607	
Net Fund Balances	2,934,238	3,008,705	3,401,093	3,987,201	4,803,049	

Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
INTEREST INCOME	$ 198,944		14			
TOTAL	$ 198,944					

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
TRAINING & CERTIFICATIONS	$ 29,538	$ 29,538	$	$
PERSONNEL UNIFORMS	28,551	28,551		
SALES TAX EXPENSE	23,570	23,570		
COMMUNICATIONS EXPENSE	22,090	22,090		
RESCUE EXPENSES	17,048	17,048		
EMERGENCY REPORTING	12,400	12,400		
EMT EXPENSES	9,242	9,242		
MEALS & ENTERTAINMENT	4,094	4,094		
DUES & SUBSCRIPTIONS	3,997		3,997	
OTHER EXPENSES	3,695		3,695	
BANK CHARGES	110		110	
TOTAL	$ 154,335	$ 146,533	$ 7,802	$ 0

We certify that the attached Financial Statement for

______Fletcher___Fire and Rescue Department

is accurate to the best of our knowledge.

____
Board President

____
Board Treasurer