Saluda Volunteer Fire & Rescue, Inc.

199 Walnut St.
Saluda, NC 28773

Phone: 828.749.9816 Fax: 828.749.9817
Website: www.saludafirerescue.com
Email: info@saludafire.com

To Whom It May Concern:

Please find attached a budget proposal for the 2026/2027 fiscal year for Saluda Fire & Rescue.

A summary of budgeted revenues and expenditures and some relevant background information follows:

<u>Revenues</u>
The budget is based on a fire tax rate of .14 for all districts. This represents a .2 increase for Henderson County, which includes the Raven Rock Fire District as well as the small portion of the City of Saluda located within Henderson County, a .15 increase for the Saluda Fire District in Polk County, and no increase for the City of Saluda.

Donations revenue is static at $40,000 based on the generous responses we have received he past two years to our fundraising letter and outreach.

We have not budgeted for any grants, as none are guaranteed for the coming fiscal year. Should we receive any grants, we will present a budget amendment to show the award.

<u>Expenses</u>
As always, personnel are the bulk of the department's expenditures. The proposed budget includes a 3% cost of living, and a 3% merit increase available to full-time and salaried employees. Part-time employees were granted a 7% increase in pay rate in January 2026, so no increases are proposed for this fiscal year. The department also contributes to each full-time employee's 401k plan, and the proposed budget maintains a 12% contribution rate to remain close to the state retirement plan match percentage.
The major change in staffing this year was the addition of a third person on each shift. This personnel addition was made possible by savings created from the delay in hiring a full-time chief in the current year. After considering the coming fiscal year's revenues, the board has decided to stall hiring a full-time chief for another year to ensure sufficient funds are available to support the third man on each shift as an operational priority. This budget shows a funds shift from full-time to part-time costs as we staff that extra position mostly with part-time firefighters.
This budget also reflects an allocation into a capital savings account, which could serve as matching funds for any equipment grants that may be awarded as well as down payment funds for additional larger apparatus purchases in the future.

The proposed budget is balanced and reflects our best estimates as to reasonable revenues and expenditures for fiscal year 2026/2027.

Saluda Fire & Rescue				
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	$424,097.00	$413,883.00	$500,000.00	$75,903.00
Donations	$40,000.00	$48,789.00	$40,000.00	$0.00
Fundraising	$0.00	$0.00	$0.00	$0.00
Grants	$171,870.00	$171,870.00	$0.00	($171,870.00)
HazMat Charges	$0.00	$0.00	$0.00	$0.00
Interest Income	$0.00	$40.00	$0.00	$0.00
Miscellaneous	$0.00	$1,586.00	$0.00	$0.00
NC County Sales Tax Refund	$0.00	$0.00	$0.00	$0.00
NC Fuel Tax Refund	$0.00	$0.00	$0.00	$0.00
Other Income (City, Other Counties, Town)	$556,840.00	$547,666.00	$745,000.00	$188,160.00
Rental Income	$0.00	$0.00	$0.00	$0.00
Sales of Assets	$0.00	$0.00	$0.00	$0.00
Total Revenues	$1,192,807.00	$1,183,834.00	$1,285,000.00	$92,193.00
FOOTNOTES				

Saluda Fire & Rescue				
ITEM DESCRIPTION	2025-2026 BUDGET	YEAR-TO-DATE	2026-2027 BUDGET	INCREASE/DECREASE
		AS OF		
EXPENDITURES				
Administrative Cost				
Annual Payment - Apparatus	$73,800.00	$65,093.00	$73,800.00	$0.00
Annual Payment - Building	$85,000.00	$53,905.00	$85,000.00	$0.00
Annual Payment - Other Equipment	$0.00	$0.00	$0.00	$0.00
Appreciation and Award Banquets	$6,000.00	$4,397.00	$5,000.00	($1,000.00)
Bank Charges	$0.00	$0.00	$0.00	$0.00
Building Fund	$0.00	$0.00	$0.00	$0.00
Chaplain	$0.00	$0.00	$0.00	$0.00
Computer	$0.00	$0.00	$0.00	$0.00
Contingency Funds	$6,137.00	$0.00	$10,450.00	$4,313.00
Contract Labor (Part-Time Clerk)	$0.00	$0.00	$0.00	$0.00
County/State Tax	$0.00	$0.00	$0.00	$0.00
Discretionary Fund	$0.00	$0.00	$0.00	$0.00
Deposits/Down Payment	$0.00	$0.00	$0.00	$0.00
Dues/Subscriptions	$18,500.00	$17,500.00	$21,000.00	$2,500.00
Expendable Supplies	$3,000.00	$2,232.00	$3,000.00	$0.00
Flowers/Gifts	$1,000.00	$2,996.00	$2,000.00	$1,000.00
Food	$2,000.00	$3,155.00	$2,000.00	$0.00
Insurance - Building, Business Umbrella, Error	$38,000.00	$31,103.00	$41,500.00	$3,500.00
Legal and Professional Fees	$15,000.00	$12,231.00	$19,000.00	$4,000.00
Licenses and Permits	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$1,500.00	$1,500.00	$1,500.00	$0.00
Office Supplies	$4,000.00	$2,000.00	$4,000.00	$0.00
Public Relations	$4,500.00	$4,035.00	$5,000.00	$500.00
Rent	$0.00	$0.00	$0.00	$0.00
(Optional Line Item)				$0.00
(Optional Line Item)				$0.00
(Optional Line Item)				$0.00
(Optional Line Item)				$0.00
Total Administrative Cost	$258,437.00	$200,147.00	$273,250.00	$14,813.00
Operational Cost				
Breathing Apparatus				$0.00
Communications (radios, pagers, cell phone)	$10,000.00	$4,278.00	$10,000.00	$0.00
EMT Supplies & Equipment	$4,000.00	$1,541.00	$8,000.00	$4,000.00
Firefighting Supplies & Equipment	$6,000.00	$400.00	$6,000.00	$0.00
Firefighting Equipment Maintenance	$6,000.00	$4,568.00	$9,000.00	$3,000.00
Fuel	$19,000.00	$10,000.00	$19,000.00	$0.00
Hazardous Materials Supplies	$0.00	$0.00	$0.00	$0.00
Infection Control	$0.00	$0.00	$0.00	$0.00
Maintenance/Repair of Apparatus	$30,000.00	$18,150.00	$30,000.00	$0.00
DOI	$0.00	$0.00	$0.00	$0.00
Physical Fitness	$0.00	$1,225.00	$1,500.00	$1,500.00
Public Education and Fire Prevention	$1,500.00	$500.00	$1,500.00	$0.00
Rehabilitation	$0.00	$0.00	$0.00	$0.00
Rescue Equipment	$126,870.00	$28,370.00	$8,000.00	($118,870.00)
Training	$8,250.00	$4,000.00	$12,550.00	$4,300.00
Turn Out Gear	$130,000.00	$130,000.00	$30,000.00	($100,000.00)
Uniforms	$12,000.00	$12,100.00	$13,000.00	$1,000.00
NFPA Physicals	0.00	0.00	0.00	$0.00
Capital Purchase Savings	$5,000.00	$0.00	$50,000.00	$45,000.00
Software Subscriptions	$350.00	$6,200.00	$8,200.00	$7,850.00
Total Operational Cost	$358,970.00	$221,332.00	$206,750.00	($152,220.00)
PERSONNEL COST				
Payroll				
Gross Full-Time Pay	$280,000.00	$76,500.00	$130,000.00	($150,000.00)
Gross Part-Time Pay	$195,000.00	$196,800.00	$405,000.00	$210,000.00
Gross Overtime Pay	$0.00	$59,200.00	$90,000.00	$90,000.00
Gross Holiday Pay	$0.00	$0.00	$0.00	$0.00
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45	$36,000.00	$27,000.00	$50,000.00	$14,000.00
Bonus	15,000.00	20,400.00	20,000.00	$5,000.00
Vol./FF Reimbursement/Stipend	2,500.00	1,500.00	2,000.00	($500.00)
(Optional Line Item)				$0.00

(Optional Line Item)				$0.00
(Optional Line Item)				$0.00
Total Payroll Cost	$528,500.00	$381,400.00	$697,000.00	$168,500.00
Benefits				
Employer's Retirement Contribution	$0.00	$0.00	$0.00	$0.00
Supplemental Retirement 401k/457	$34,000.00	$13,100.00	$26,000.00	($8,000.00)
Health Insurance	$25,000.00	$14,000.00	$32,000.00	$7,000.00
Dental Insurance	$0.00	$0.00	$0.00	$0.00
Vision Insurance	$0.00	$0.00	$0.00	$0.00
Life Insurance	$0.00	$0.00	$0.00	$0.00
Supplemental Insurance plans	$0.00	$1,820.00	$2,000.00	$2,000.00
State Firemen's Pension Fund	$1,000.00	$1,200.00	$2,000.00	$1,000.00
(Optional Line Item)				$0.00
(Optional Line Item)				$0.00
(Optional Line Item)				$0.00
(Optional Line Item)				$0.00
Total Benefits Cost	$60,000.00	$30,120.00	$62,000.00	$2,000.00
STATIONS:				
MAIN STATION				
Building Maint	$6,000.00	$35,000.00	$16,000.00	$10,000.00
Cable	$1,500.00	$1,200.00	$1,500.00	$0.00
Internet	$1,500.00	$1,200.00	$1,500.00	$0.00
Electric	$12,000.00	$9,000.00	$12,000.00	$0.00
Garbage	$3,000.00	$1,800.00	$3,000.00	$0.00
Grounds Upkeep	$2,000.00	$3,900.00	$2,000.00	$0.00
Heating Fuel	$8,000.00	$6,000.00	$8,000.00	$0.00
Station Supplies	$0.00	$0.00	$0.00	$0.00
Telephone	$1,000.00	$750.00	$1,000.00	$0.00
Water	$1,000.00	$800.00	$1,000.00	$0.00
STATION #2				
Building Maint				$0.00
Cable				$0.00
Internet				$0.00
Electric				$0.00
Garbage				$0.00
Grounds Upkeep				$0.00
Heating Fuel				$0.00
Station Supplies				$0.00
Telephone				$0.00
Water				$0.00
STATION #3				
Building Maint				$0.00
Cable				$0.00
Internet				$0.00
Electric				$0.00
Garbage				$0.00
Grounds Upkeep				$0.00
Heating Fuel				$0.00
Station Supplies				$0.00
Telephone				$0.00
Water				$0.00
STATION #4				
Building Maint				$0.00
Cable				$0.00
Internet				$0.00
Electric				$0.00
Garbage				$0.00
Grounds Upkeep				$0.00
Heating Fuel				$0.00
Station Supplies				$0.00
Telephone				$0.00
Water				$0.00
Total Station Cost	$36,000.00	$59,650.00	$46,000.00	$10,000.00

TOTAL EXPENDITURES	$1,241,907.00	$892,649.00	$1,285,000.00	$43,093.00
Footnotes:				

Saluda Fire & Rescue		Capital Projects Roster					
Project Year	**Project Name**	**Category**	**Quantity**	**Per Unit**	**Project Cost**	**Purchase or Finance**	**Budget Line Item # (if applicable)**
26-27	UTV	Equipment	1	$36,000.00	$ 36,000.00	Purchase	
27-28	Rescue 23 Refurb	Truck	1	$120,000.00	$ 120,000.00	Finance	55
26-27	Turnout Gear	Equipment	6	$5,000.00	$ 30,000.00	Purchase	
26-27	Small Apparatus	Truck	1	$95,000.00	$ 95,000.00	Finance	
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		
					$ -		

Saluda Fire & Rescue

CURRENT ASSETS	AS OF 2/28/2026
Item Description	**Current Balance**
Bonds, Certificates of Deposit, Stock	$0.00
General Checking	$571,198.00
Savings	$83,563.00
Truck Fund	$0.00
Building Fund	$0.00
Future Needs	$0.00
Contingency Fund	$0.00
Total assets	$654,761.00

Notes:

Saluda Fire & Rescue	
DESCRIPTION	**AMOUNT**
TOTAL DISTRICT TAX ASSESSMENT 2026-2027	**$368,775,331.00**
Divided by 100	
TOTAL	$3,687,753.31
Multiplied by requested tax rate	0.14
TOTAL	$516,285.46
*Multiplied by tax collection percentage (97%)	
TOTAL	$500,796.90
Subtract Training Center Assessment	
Add Projected Payments in Lieu of Taxes	
****TOTAL PROJECTED REVENUE**	**$500,796.90**
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	

Department Name

Saluda Fire & Rescue

FINANCIAL STATEMENT
(BALANCE SHEET)

AS OF ___ 2/28/2026 **Source**

ASSETS

ASSETS:	
Cash in Bank	$682,925.00
Certificates of Deposit	$0.00
Accounts Receivable-Taxes	$34,832.00
Notes Receivable	$0.00
Land	$54,347.00
Buildings	$612,739.00
Leasehold Improvements	$0.00
Furniture & Fixtures	$27,375.00
Vehicles	$1,891,055.00
Firefighting Equipment	$1,147,690.00
Rescue Equipment	$67,012.00
Other Equipment	$0.00
Transfers	$0.00
Proceeds from Borrowing	$0.00
TOTAL ASSETS	**$4,517,975.00**

LIABILITIES AND FUND EQUITY

LIABILITIES:	
Accounts Payable	$31,152.00
Due to Debt Service	$933,557.00
Accrued Interest Payable	$0.00
Accrued Payroll Payable	$11,548.00
Accrued Payroll Taxes	$885.00
Medicare Withholding Payable	$0.00
FICA Withholding Payable	$0.00
Federal Withholding Payable	$0.00
State Withholding Payable	$974.00
FUTA & SUI Payable	$0.00
Employee 401(k) Withholding	
Child Support Withholding	$0.00
Notes Payable	$0.00
TOTAL LIABILITIES	$978,116.00
FUND BALANCES	
Fund Balance Unrestricted	
Designated Debt Service	
Excess Revenues/Expenditures	
TOTAL FUND BALANCES	$0.00
TOTAL LIABILITIES & FUND EQUITY	$978,116.00

Department Name

Saluda Fire & Rescue

Source

REVENUES:	AS OF 2/28/26
Henderson County Ad Valorem Taxes	$413,883.00
Annual Fund Payment State of North Carolina	$0.00
Contingency Fund	$0.00
Donations	$48,789.00
Fundraising	$0.00
Grants	$171,870.00
HazMat Charges	$0.00
Interest Income	$40.00
Miscellaneous	$1,586.00
NC County Sales Tax Refund	$0.00
NC Fuel Tax Refund	$0.00
Other Income (City, Other Counties, Town)	$547,666.00
Rental Income	
Sales of Assets	
Total Revenues	$1,183,834.00
TRANSFERS	
Transfers In	
TOTAL TRANSFERS	$0.00
PROCEEDS FROM BORROWING	
Proceeds From Borrowing	
TOTAL PROCEEDS	$0.00
TOTAL REVENUES, ETC.	$1,183,834.00
EXPENDITURES:	
Adminstrative	
Annual Payment - Apparatus	$65,093.00
Annual Payment - Building	$53,905.00
Annual Payment - Other Equipment	$0.00
Appreciation and Award Banquets	$4,397.00
Bank Charges	$0.00
Building Fund	$0.00
Chaplain	$0.00
Computer	$0.00
Contingency Funds	$0.00
Contract Labor (Part-Time Clerk)	$0.00
County/State Tax	$0.00
Discretionary Fund	$0.00
Deposits/Down Payment	$0.00
Dues/Subscriptions	$17,500.00
Expendable Supplies	$2,232.00
Flowers/Gifts	$2,996.00
Food	$3,155.00
Insurance - Building, Business Umbrella, Error	$31,103.00
Legal and Professional Fees	$12,231.00
Licenses and Permits	$0.00
Miscellaneous	$1,500.00
Office Supplies	$2,000.00
Public Relations	$4,035.00
Public Education and Fire Prevention	$500.00

Rent	$0.00
(Optional Line Item)	
(Optional Line Item)	
(Optional Line Item)	
(Optional Line Item)	
Total Administrative	$200,647.00
Operational	
Breathing Apparatus	$0.00
Communications (radios, pagers, cell phone)	$4,278.00
EMT Supplies & Equipment	$1,541.00
Firefighting Supplies & Equipment	$400.00
Firefighting Equipment Maintenance	$4,568.00
Fuel	$10,000.00
Hazardous Materials Supplies	$0.00
Infection Control	$0.00
Maintenance/Repair of Apparatus	$18,150.00
DOI	$0.00
Physical Fitness	$1,225.00
Rehabilitation	$0.00
Rescue Equipment	$28,370.00
Training	$4,000.00
Turn Out Gear	$130,000.00
Uniforms	$12,100.00
Software Subscriptions	$6,200.00
Capital Savings	$0.00
(Optional Line Item)	
Total Operational	$220,832.00
Personnel Cost	
Payroll	
Gross Full-Time Pay	$76,500.00
Gross Part-Time Pay	$196,800.00
Gross Overtime Pay	$59,200.00
Gross Holiday Pay	$0.00
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45% Medicaid)	$27,000.00
Bonus	$20,400.00
Vol./FF Reimbursement/Stipend	$1,500.00
(Optional Line Item)	
(Optional Line Item)	
(Optional Line Item)	
Total Payroll	$381,400.00
Benefits	
Employer's Retirement Contribution	$0.00
Supplemental Retirement 401k/457	$13,100.00
Health Insurance	$14,000.00
Dental Insurance	$0.00
Vision Insurance	$0.00
Supplemental Insurance plans	$1,820.00
State Firemen's Pension Fund	$1,200.00
(Optional Line Item)	
(Optional Line Item)	
(Optional Line Item)	
(Optional Line Item)	
Total Benefits	$30,120.00
Stations	
Main Station	

Department Name

Building Maint	$35,000.00
Cable	$1,200.00
Internet	$1,200.00
Electric	$9,000.00
Garbage	$1,800.00
Grounds Upkeep	$3,900.00
Heating Fuel	$6,000.00
Station Supplies	$0.00
Telephone	$750.00
Water	$800.00
Station #2	
Building Maint	
Cable	
Internet	
Electric	
Garbage	
Grounds Upkeep	
Heating Fuel	
Station Supplies	
Telephone	
Water	
Station #3	
Building Maint	
Cable	
Internet	
Electric	
Garbage	
Grounds Upkeep	
Heating Fuel	
Station Supplies	
Telephone	
Water	
Station #4	
Building Maint	
Cable	
Internet	
Electric	
Garbage	
Grounds Upkeep	
Heating Fuel	
Station Supplies	
Telephone	
Water	
Total Stations	$59,650.00
TOTAL EXPENDITURES	$892,649.00
EXCESS REVENUES/EXPENDITURES	$291,185.00

SALUDA FIRE & RESCUE

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - February 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
Allocated Fund Balance		60,000.00	-60,000.00	0.00%
Contractual Agreements			0.00	
City of Saluda Contract	170,566.69	205,781.00	-35,214.31	82.89%
Henderson County Contract	413,883.51	424,097.00	-10,213.49	97.59%
Polk County Contract	377,100.04	351,059.00	26,041.04	107.42%
Total Contractual Agreements	**$ 961,550.24**	**$ 980,937.00**	**-$ 19,386.76**	**98.02%**
Contributions Income			0.00	
Unrestricted	48,789.48	40,000.00	8,789.48	121.97%
Total Contributions Income	**$ 48,789.48**	**$ 40,000.00**	**$ 8,789.48**	**121.97%**
Grants			0.00	
NCDOI Disaster Relief Grant	171,867.00	171,870.00	-3.00	100.00%
Total Grants	**$ 171,867.00**	**$ 171,870.00**	**-$ 3.00**	**100.00%**
Insurance Reimbursements	9,171.72		9,171.72	
Interest Income	39.80		39.80	
Miscellaneous Income	637.08		637.08	
Instructor Pay	989.90		989.90	
Total Miscellaneous Income	**$ 1,626.98**	**$ 0.00**	**$ 1,626.98**	
NC Firemen's Relief Fund	5,042.47		5,042.47	
Services	360.00		360.00	
Total Income	**$ 1,198,447.69**	**$ 1,252,807.00**	**-$ 54,359.31**	**95.66%**
Gross Profit	**$ 1,198,447.69**	**$ 1,252,807.00**	**-$ 54,359.31**	**95.66%**
Expenses				
Administration			0.00	
Dues/Subscriptions	1,448.40	3,000.00	-1,551.60	48.28%
Insurance	31,103.00	38,000.00	-6,897.00	81.85%

IT Equipment/Subscriptions		16,046.81		15,500.00	546.81	103.53%
Office Supplies/Equipment		1,950.01		4,000.00	-2,049.99	48.75%
Postage/Delivery		1,697.58		1,500.00	197.58	113.17%
Professional Services		12,231.25		15,000.00	-2,768.75	81.54%
Total Administration	**$**	**64,477.05**	**$**	**77,000.00**	**-$ 12,522.95**	**83.74%**
Apparatus/Equipment					0.00	
Apparatus Maintenance/Repair		18,158.13		30,000.00	-11,841.87	60.53%
Fuel		9,913.23		19,000.00	-9,086.77	52.17%
Total Apparatus/Equipment	**$**	**28,071.36**	**$**	**49,000.00**	**-$ 20,928.64**	**57.29%**
Building/Grounds					0.00	
Building Maintenance		35,089.52		6,000.00	29,089.52	584.83%
Expendable/Cleaning Supplies		2,232.17		3,000.00	-767.83	74.41%
Grounds Maintenance		3,934.97		2,000.00	1,934.97	196.75%
Utilities		17,162.76		28,000.00	-10,837.24	61.30%
Total Building/Grounds	**$**	**58,419.42**	**$**	**39,000.00**	**$ 19,419.42**	**149.79%**
Capital Asset Purchases					0.00	
Capital Assets Savings				5,000.00	-5,000.00	0.00%
Total Capital Asset Purchases	**$**	**0.00**	**$**	**5,000.00**	**-$ 5,000.00**	**0.00%**
Communication					0.00	
Cell Phones		4,839.14		5,000.00	-160.86	96.78%
Radios		4,278.90		10,000.00	-5,721.10	42.79%
Software/Subscriptions		2,114.94		5,400.00	-3,285.06	39.17%
Total Communication	**$**	**11,232.98**	**$**	**20,400.00**	**-$ 9,167.02**	**55.06%**
Debt Service					0.00	
Aparratus Loan- Squad 23		58,269.33		58,300.00	-30.67	99.95%
Apparatus Loan- brush Truck		6,823.60		15,500.00	-8,676.40	44.02%
Building Loan		53,904.24		85,000.00	-31,095.76	63.42%
Total Debt Service	**$**	**118,997.17**	**$**	**158,800.00**	**-$ 39,802.83**	**74.94%**
EMT/Medical					0.00	
Equipment/Maintenance				1,000.00	-1,000.00	0.00%
Supplies		1,541.56		3,000.00	-1,458.44	51.39%
Total EMT/Medical	**$**	**1,541.56**	**$**	**4,000.00**	**-$ 2,458.44**	**38.54%**
Firefighting					0.00	

Equipment/Maintenance	4,568.70	6,000.00	-1,431.30	76.15%
IT Subscriptions	3,400.20		3,400.20	
Supplies	400.67	6,000.00	-5,599.33	6.68%
Turn Out Gear	22,800.88	30,000.00	-7,199.12	76.00%
Uniforms			0.00	
B.Davis		400.00	-400.00	0.00%
Dellinger R. Uniform Allowance	212.96		212.96	
Justus A. Uniform Allowance	109.98	400.00	-290.02	27.50%
Pace Z. Uniform Allowance	469.99	400.00	69.99	117.50%
Putnam D. Uniform Allowance	20.00		20.00	
Uniforms	5,974.24	4,000.00	1,974.24	149.36%
Volunteer Uniforms	5,346.34	6,800.00	-1,453.66	78.62%
Total Uniforms	**$ 12,133.51**	**$ 12,000.00**	**$ 133.51**	**101.11%**
Wildland Gear	107,090.23	100,000.00	7,090.23	107.09%
Total Firefighting	**$ 150,394.19**	**$ 154,000.00**	**-$ 3,605.81**	**97.66%**
Miscellaneous			0.00	
Banquet/Awards	4,397.09	6,000.00	-1,602.91	73.28%
Contingency Funds		6,137.00	-6,137.00	0.00%
Firefighters' Relief Fund Scholarship Awards	612.00		612.00	
Flowers/Gifts	2,996.00	1,000.00	1,996.00	299.60%
Food	3,155.06	2,000.00	1,155.06	157.75%
Total Miscellaneous	**$ 11,160.15**	**$ 15,137.00**	**-$ 3,976.85**	**73.73%**
Personnel			0.00	
1. Payroll			0.00	
Wages - Full Time Pay	76,438.96	280,000.00	-203,561.04	27.30%
Wages - Overtime Pay	59,206.33		59,206.33	
Wages - Part-Time Pay	196,759.53	195,000.00	1,759.53	100.90%
Wages- Bonus Pay	20,474.40	15,000.00	5,474.40	136.50%
Wages- Off Duty Calls	1,435.00	2,500.00	-1,065.00	57.40%
Total 1. Payroll	**$ 354,314.22**	**$ 492,500.00**	**-$ 138,185.78**	**71.94%**
2. Fringe Benefits			0.00	
401K Match	-352.34	34,000.00	-34,352.34	-1.04%
Accident and Sickness Policy Coverage	1,818.00		1,818.00	

Health Insurance		13,998.07		25,000.00		-11,001.93	55.99%
Workers Comp Insurance		620.00		1,000.00		-380.00	62.00%
Total 2. Fringe Benefits	**$**	**16,083.73**	**$**	**60,000.00**	**-$**	**43,916.27**	**26.81%**
3. Payroll Tax Expenses						0.00	
Taxes- FICA		26,995.18		36,000.00		-9,004.82	74.99%
Taxes- NC Unemployment		1,411.32		2,000.00		-588.68	70.57%
Total 3. Payroll Tax Expenses	**$**	**28,406.50**	**$**	**38,000.00**	**-$**	**9,593.50**	**74.75%**
Payroll						0.00	
401K Match		4,526.56				4,526.56	
Total Payroll	**$**	**4,526.56**	**$**	**0.00**	**$**	**4,526.56**	
Total Personnel	**$**	**403,331.01**	**$**	**590,500.00**	**-$**	**187,168.99**	**68.30%**
Public Relations						0.00	
Community Outreach		417.17		500.00		-82.83	83.43%
Fire Prevention				1,000.00		-1,000.00	0.00%
Fundraising Expenses		3,619.17		3,000.00		619.17	120.64%
Total Public Relations	**$**	**4,036.34**	**$**	**4,500.00**	**-$**	**463.66**	**89.70%**
Rescue						0.00	
Equipment/Maintenance		28,369.06		126,870.00		-98,500.94	22.36%
Rescue Software		700.00		350.00		350.00	200.00%
Total Rescue	**$**	**29,069.06**	**$**	**127,220.00**	**-$**	**98,150.94**	**22.85%**
Training						0.00	
Physical Fitness		1,223.99				1,223.99	
Registration Fees		97.52		1,500.00		-1,402.48	6.50%
Supplies/Equipment		2,078.62		750.00		1,328.62	277.15%
Travel		609.58		6,000.00		-5,390.42	10.16%
Total Training	**$**	**4,009.71**	**$**	**8,250.00**	**-$**	**4,240.29**	**48.60%**
Total Expenses	**$**	**884,740.00**	**$**	**1,252,807.00**	**-$**	**368,067.00**	**70.62%**
Net Operating Income	**$**	**313,707.69**	**$**	**0.00**	**$**	**313,707.69**	
Net Income	**$**	**313,707.69**	**$**	**0.00**	**$**	**313,707.69**	

Statement of Activity
SALUDA FIRE & RESCUE
July, 2025-February, 2026

Distribution account	Total
Income	
Contractual Agreements	
City of Saluda Contract	170,566.69
Henderson County Contract	413,883.51
Polk County Contract	377,100.04
Total for Contractual Agreements	**$961,550.24**
Contributions Income	
Unrestricted	48,789.48
Total for Contributions Income	**$48,789.48**
Grants	
NCDOI Disaster Relief Grant	171,867.00
Total for Grants	**$171,867.00**
Insurance Reimbursements	9,171.72
Interest Income	39.80
Miscellaneous Income	637.08
Instructor Pay	989.90
Total for Miscellaneous Income	**$1,626.98**
NC Firemen's Relief Fund	5,042.47
Services	360.00
Total for Income	**$1,198,447.69**
Gross Profit	**$1,198,447.69**
Expenses	
Administration	
Dues/Subscriptions	1,448.40
Insurance	31,103.00
IT Equipment/Subscriptions	16,046.81
Office Supplies/Equipment	1,950.01
Postage/Delivery	1,697.58
Professional Services	12,231.25
Total for Administration	**$64,477.05**
Apparatus/Equipment	
Apparatus Maintenance/Repair	18,158.13
Fuel	9,913.23
Total for Apparatus/Equipment	**$28,071.36**
Building/Grounds	
Building Maintenance	35,089.52
Expendable/Cleaning Supplies	2,232.17
Grounds Maintenance	3,934.97

Utilities	17,162.76
Total for Building/Grounds	**$58,419.42**
Communication	
Cell Phones	4,839.14
Radios	4,278.90
Software/Subscriptions	2,114.94
Total for Communication	**$11,232.98**
Debt Service	
Aparratus Loan- Squad 23	58,269.33
Apparatus Loan- brush Truck	6,823.60
Building Loan	53,904.24
Total for Debt Service	**$118,997.17**
EMT/Medical	
Supplies	1,541.56
Total for EMT/Medical	**$1,541.56**
Firefighting	
Equipment/Maintenance	4,568.70
IT Subscriptions	3,400.20
Supplies	400.67
Turn Out Gear	22,800.88
Uniforms	
Dellinger R. Uniform Allowance	212.96
Justus A. Uniform Allowance	109.98
Pace Z. Uniform Allowance	469.99
Putnam D. Uniform Allowance	20.00
Uniforms	5,974.24
Volunteer Uniforms	5,346.34
Total for Uniforms	**$12,133.51**
Wildland Gear	107,090.23
Total for Firefighting	**$150,394.19**
Miscellaneous	
Banquet/Awards	4,397.09
Firefighters' Relief Fund Scholarship Awards	612.00
Flowers/Gifts	2,996.00
Food	3,155.06
Total for Miscellaneous	**$11,160.15**
Personnel	
1. Payroll	
Wages- Bonus Pay	20,474.40
Wages - Full Time Pay	76,438.96
Wages- Off Duty Calls	1,435.00
Wages - Overtime Pay	59,206.33
Wages - Part-Time Pay	196,759.53

Total for 1. Payroll	**$354,314.22**
2. Fringe Benefits	
401K Match	-352.34
Accident and Sickness Policy Coverage	1,818.00
Health Insurance	13,998.07
Workers Comp Insurance	620.00
Total for 2. Fringe Benefits	**$16,083.73**
3. Payroll Tax Expenses	
Taxes- FICA	26,995.18
Taxes- NC Unemployment	1,411.32
Total for 3. Payroll Tax Expenses	**$28,406.50**
Payroll	
401K Match	4,526.56
Total for Payroll	**$4,526.56**
Total for Personnel	**$403,331.01**
Public Relations	
Community Outreach	417.17
Fundraising Expenses	3,619.17
Total for Public Relations	**$4,036.34**
Rescue	
Equipment/Maintenance	28,369.06
Rescue Software	700.00
Total for Rescue	**$29,069.06**
Training	
Physical Fitness	1,223.99
Registration Fees	97.52
Supplies/Equipment	2,078.62
Travel	609.58
Total for Training	**$4,009.71**
Total for Expenses	**$884,740.00**
Net Operating Income	**$313,707.69**
Net Other Income	
Net Income	**$313,707.69**