



## ***Saluda Volunteer Fire & Rescue, Inc.***

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To Whom It May Concern:

Please find attached a budget proposal for the 2025/2026 fiscal year for Saluda Fire & Rescue.

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

### **Revenues**

The budget is based on a static fire tax rate of .12 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, and a 2 cent increase off of current millage based off of the new evaluations in Polk County and the City of Saluda.

We have also increased our budget for donations from \$20,000 to \$40,000 based on the generous responses we have received this year to our fundraising letter.

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.

### **Expenses**

As always, personnel is the bulk of the department's expenditures. The proposed budget includes a 3% cost of living increase for all employees (full and part-time) as well as a 3% merit increase available to full-time and salaried employees based on performance reviews to be completed in January 2026. The department also contributes to each full-time employee's 401k plan, and the proposed budget increases this contribution from 10% to 12% to come closer to the state retirement plan match percentage. The major change in the proposal is funds to make the Chief position full-time as opposed to the part-time salary in the current fiscal year. The Chief salary is budgeted at \$90,000 annually as a full-time position, whereas the part-time position of Chief is currently paid at \$30,000 annually.

The firefighting budget includes an extra \$3,000 for a matching grant for wildland gear for which we plan to apply as well as some additional turnout gear.

There is also an extra \$6,000 included in the communications and rescue budgets to cover the expense of Starlink service, Garmin GPS subscriptions, and SAR-Topo mapping software.

The proposed budget is balanced and reflects our best estimates as to reasonable revenues and expenditures for fiscal year 2025/2026.

Saluda Fire & Rescue				
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE
		AS OF		
REVENUE				
PRESENT/REQUESTED TAX RATE				
ACTUAL HENDERSON COUNTY REVENUE RECEIVED				
Henderson County Ad Valorem Taxes	\$406,000.00	\$402,889.00	\$416,597.00	\$10,597.00
Donations	\$45,000.00	\$55,250.00	\$40,000.00	(\$5,000.00)
Fundraising	\$0.00	\$0.00	\$0.00	\$0.00
Grants	\$0.00	\$25,000.00	\$0.00	\$0.00
HazMat Charges	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income	\$0.00	\$8.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$65,170.00	\$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)	\$496,500.00	\$437,328.00	\$564,340.00	\$67,840.00
Rental Income	\$0.00	\$0.00	\$0.00	\$0.00
Sales of Assets	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$947,500.00	\$985,645.00	\$1,020,937.00	\$73,437.00
FOOTNOTES				
Miscellaneous revenues includes insurance reimbursements due to storm damage				

Saluda Fire & Rescue					
ITEM DESCRIPTION	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE	
		AS OF			
EXPENDITURES					
Administrative Cost					
Annual Payment - Apparatus	\$73,500.00	\$65,093.00	\$73,800.00	\$300.00	
Annual Payment - Building	\$85,000.00	\$27,732.00	\$85,000.00	\$0.00	
Annual Payment - Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
Appreciation and Award Banquets	\$6,000.00	\$5,017.00	\$6,000.00	\$0.00	
Bank Charges	\$0.00	\$10.00	\$0.00	\$0.00	
Building Fund	\$0.00	\$0.00	\$0.00	\$0.00	
Chaplain	\$0.00	\$0.00	\$0.00	\$0.00	
Computer	\$15,500.00	\$10,635.00	\$15,500.00	\$0.00	
Contingency Funds	\$16,000.00	\$0.00	\$6,137.00	(\$9,863.00)	
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	\$3,000.00	\$1,471.00	\$3,000.00	\$0.00	
Expendable Supplies	\$3,000.00	\$2,792.00	\$3,000.00	\$0.00	
Flowers/Gifts	\$1,000.00	\$857.00	\$1,000.00	\$0.00	
Food	\$2,000.00	\$4,120.00	\$2,000.00	\$0.00	
Insurance - Building, Business Umbrella, Error	\$36,000.00	\$28,871.00	\$38,000.00	\$2,000.00	
Legal and Professional Fees	\$15,000.00	\$11,168.00	\$15,000.00	\$0.00	
Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	
Miscellaneous				\$0.00	
Office Supplies	\$4,500.00	\$3,147.00	\$5,500.00	\$1,000.00	
Public Relations	\$3,500.00	\$3,865.00	\$3,500.00	\$0.00	
Rent	\$0.00	\$0.00	\$0.00	\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Administrative Cost	\$264,000.00	\$164,778.00	\$257,437.00	(\$6,563.00)	

	2024-2025 BUDGET	YEAR-TO-DATE	2025-2026 BUDGET	INCREASE/DECREASE	
Operational Cost					
Breathing Apparatus				\$0.00	
Communications (radios, pagers, cell phone)	\$27,800.00	\$14,506.00	\$20,400.00	(\$7,400.00)	
EMT Supplies & Equipment	\$4,000.00	\$2,428.00	\$4,000.00	\$0.00	
Firefighting Supplies & Equipment	\$3,000.00	\$624.00	\$6,000.00	\$3,000.00	
Firefighting Equipment Maintenance	\$7,900.00	\$11,146.00	\$6,000.00	(\$1,900.00)	
Fuel	\$19,000.00	\$10,845.00	\$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	\$53,000.00	\$19,173.00	\$30,000.00	(\$23,000.00)	
DOI	\$0.00	\$0.00	\$0.00	\$0.00	
Physical Fitness	\$500.00	\$0.00	\$0.00	(\$500.00)	
Public Education and Fire Prevention	\$1,500.00	\$1,445.00	\$1,000.00	(\$500.00)	
Rehabilitation	\$0.00	\$0.00	\$0.00	\$0.00	
Rescue Equipment	\$3,800.00	\$2,134.00	\$2,350.00	(\$1,450.00)	
Training	\$9,000.00	\$5,449.00	\$8,250.00	(\$750.00)	
Turn Out Gear	\$44,000.00	\$35,289.00	\$30,000.00	(\$14,000.00)	
Uniforms	\$5,000.00	\$3,439.00	\$5,000.00	\$0.00	
Capital Assets	\$9,500.00	\$9,318.00	\$5,000.00	(\$4,500.00)	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Operational Cost	\$188,000.00	\$115,796.00	\$137,000.00	(\$51,000.00)	
PERSONNEL COST					
Payroll					
Gross Full-Time Pay	\$194,000.00	\$74,590.00	\$280,000.00	\$86,000.00	
Gross Part-Time Pay	\$232,000.00	\$150,820.00	\$195,000.00	(\$37,000.00)	
Gross Overtime Pay	\$5,000.00	\$64,457.00	\$0.00	(\$5,000.00)	
Gross Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	
Employer's Payroll Taxes (6.2% Soc. Sec. 1.45%	\$34,000.00	\$23,532.00	\$36,000.00	\$2,000.00	
Bonus	15,000.00	12,800.00	15,000.00	\$0.00	
Vol./FF Reimbursement/Stipend	2,000.00	2,050.00	2,500.00	\$500.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Payroll Cost	\$482,000.00	\$328,249.00	\$528,500.00	\$46,500.00	
Benefits					
Employer's Retirement Contribution	\$0.00	\$0.00	\$0.00	\$0.00	
Supplemental Retirement 401k/457	\$13,500.00	\$24,083.00	\$34,000.00	\$20,500.00	
Health Insurance	\$16,000.00	\$9,010.00	\$25,000.00	\$9,000.00	

Dental Insurance				\$0.00	
Vision Insurance				\$0.00	
Life Insurance				\$0.00	
Supplemental Insurance plans	\$3,000.00	\$1,200.00	\$3,000.00	\$0.00	
State Firemen's Pension Fund				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
(Optional Line Item)				\$0.00	
Total Benefits Cost	\$32,500.00	\$34,293.00	\$62,000.00	\$29,500.00	
STATIONS:					
MAIN STATION					
Building Maint	\$30,000.00	\$2,809.00	\$6,000.00	(\$24,000.00)	
Cable	\$2,000.00	\$2,014.00	\$1,600.00	(\$400.00)	
Internet	\$2,000.00	\$1,170.00	\$2,000.00	\$0.00	
Electric	\$10,000.00	\$7,480.00	\$10,900.00	\$900.00	
Garbage	\$2,000.00	\$1,625.00	\$2,000.00	\$0.00	
Grounds Upkeep	\$2,000.00	\$926.00	\$2,000.00	\$0.00	
Heating Fuel	\$7,000.00	\$6,400.00	\$7,000.00	\$0.00	
Station Supplies	\$0.00	\$0.00	\$0.00	\$0.00	
Telephone	\$2,000.00	\$1,384.00	\$1,500.00	(\$500.00)	
Water	\$3,000.00	\$2,440.00	\$3,000.00	\$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	\$60,000.00	\$26,248.00	\$36,000.00	(\$24,000.00)	
TOTAL EXPENDITURES	\$1,026,500.00	\$669,364.00	\$1,020,937.00	(\$5,563.00)	
Footnotes:					

## Saluda Fire & Rescue

### CURRENT ASSETS

### AS OF

Item Description	Current Balance
Bonds, Certificates of Deposit, Stock	\$0.00
General Checking	\$432,435.00
Savings	\$39,033.00
Truck Fund	\$0.00
Building Fund	\$0.00
Future Needs	\$0.00
Contingency Fund	\$0.00
Firefighters Relief Fund	\$27,095.00

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<b>Total assets</b>	<b>\$498,563.00</b>
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Notes:

<b>Saluda Fire &amp; Rescue</b>	
<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b>TOTAL DISTRICT TAX ASSESSMENT 2025-2026</b>	<b>\$357,901,745.00</b>
Divided by 100	
<b>TOTAL</b>	<b>\$3,579,017.45</b>
Multiplied by requested tax rate	0.12
<b>TOTAL</b>	<b>\$429,482.09</b>
*Multiplied by tax collection percentage (97%)	
<b>TOTAL</b>	<b>\$416,597.63</b>
Subtract Training Center Assessment	
Add Projected Payments in Lieu of Taxes	
<b>**TOTAL PROJECTED REVENUE</b>	<b>\$416,597.63</b>
** Revenue is projected because it does not reflect tax discoveries, releases or refunds.	
* Collection percentage based on last complete year of collections.	



# SALUDA FIRE & RESCUE

## Balance Sheet

As of February 28, 2025

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Checking	432,435.71
Firefighter's Fund	27,095.70
Savings	39,033.58
<b>Total Bank Accounts</b>	<b>\$498,564.99</b>
Accounts Receivable	
Accounts Receivable	0.00
<b>Total Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
Accounts Receivable - Year End	15,554.85
Inventory Asset	0.00
NC Sales Tax Refunds Receivable	44,857.19
Prepaid Expenses	0.00
Undeposited Funds	0.00
<b>Total Other Current Assets</b>	<b>\$60,412.04</b>
<b>Total Current Assets</b>	<b>\$558,977.03</b>
Fixed Assets	
1. Land	54,347.50
3. Buildings	612,739.34
4. Apparatus and Vehicles	1,891,055.56
5. Turnout Gear	205,656.65
6. Office Furniture & Equipment	27,375.06
7. Equipment	941,454.38
8. Dive Equipment	67,012.76
Firefighting Equipment	0.00
SCBA bottles	0.00
<b>Total Firefighting Equipment</b>	<b>0.00</b>
Rescue Equip	
Dive Gear	0.00
<b>Total Rescue Equip</b>	<b>0.00</b>
Z - Accumulated Depreciation	-2,196,480.31
<b>Total Fixed Assets</b>	<b>\$1,603,160.94</b>
<b>TOTAL ASSETS</b>	<b>\$2,162,137.97</b>

# SALUDA FIRE & RESCUE

## Balance Sheet

As of February 28, 2025

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	0.00
<b>Total Accounts Payable</b>	<b>\$0.00</b>
Other Current Liabilities	
Accounts Payable - Year End	31,152.85
Accrued Payroll	11,548.39
Current Portion of LTD	117,288.00
Direct Deposit Payable	0.00
Less Current Portion of LTD	-117,288.00
Payroll Liabilities	6,778.85
401(k) Co. Match	-10,369.70
401(k) Emp.	105,829.58
Cell Phone	-1,303.87
Federal Taxes (941/944)	-35,656.79
NC Income Tax	-974.00
NC Unemployment Tax	-838.61
NC Withholding	51.53
NCSFA	2,212.20
<b>Total Payroll Liabilities</b>	<b>65,729.19</b>
<b>Total Other Current Liabilities</b>	<b>\$108,430.43</b>
<b>Total Current Liabilities</b>	<b>\$108,430.43</b>
Long-Term Liabilities	
First Bank Building Loan	285,816.59
First Bank Truck Loan	21,971.23
N/P Pumper	587,942.00
NP Ford F350 Brush Truck	37,827.53
<b>Total Long-Term Liabilities</b>	<b>\$933,557.35</b>
<b>Total Liabilities</b>	<b>\$1,041,987.78</b>
Equity	
Net Assets	821,469.87
Opening Bal Equity	-9,517.92
Net Income	308,198.24
<b>Total Equity</b>	<b>\$1,120,150.19</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,162,137.97</b>

# SALUDA FIRE & RESCUE

## Profit and Loss

July 2024 - February 2025

	TOTAL
Income	
Contractual Agreements	
City of Saluda Contract	165,980.61
Henderson County Contract	402,889.77
Polk County Contract	271,348.54
<b>Total Contractual Agreements</b>	<b>840,218.92</b>
Contributions Income	
Unrestricted	55,251.52
<b>Total Contributions Income</b>	<b>55,251.52</b>
Grants	
Storm Relief Grant	25,000.00
<b>Total Grants</b>	<b>25,000.00</b>
Insurance Reimbursements	53,930.53
Interest Income	31.65
Interstate Calls Payments	6,036.13
Miscellaneous Income	64.05
NC Firemen's Relief Fund	4,753.12
Services	355.00
Station Renovation Loan Funds	779,784.41
<b>Total Income</b>	<b>\$1,765,425.33</b>
GROSS PROFIT	<b>\$1,765,425.33</b>
Expenses	
Administration	
Dues/Subscriptions	1,471.00
Insurance	28,871.00
IT Equipment/Subscriptions	10,635.08
Office Supplies/Equipment	1,400.30
Postage/Delivery	1,746.97
Professional Services	11,168.00
<b>Total Administration</b>	<b>55,292.35</b>
Apparatus/Equipment	240.19
Apparatus Maintenance/Repair	19,173.86
Fuel	10,845.04
<b>Total Apparatus/Equipment</b>	<b>30,259.09</b>
Building/Grounds	
Building Maintenance	2,809.23
Expendable/Cleaning Supplies	2,792.71
Grounds Maintenance	926.06
Utilities	21,392.28
<b>Total Building/Grounds</b>	<b>27,920.28</b>

# SALUDA FIRE & RESCUE

## Profit and Loss

July 2024 - February 2025

	TOTAL
Capital Asset Purchases	1,817.90
Capital Assets > \$1,000	2,979.99
Capital Purchases < \$1,000	4,520.00
<b>Total Capital Asset Purchases</b>	<b>9,317.89</b>
Communication	1,059.98
Cell Phones	3,411.02
Radios	10,035.97
<b>Total Communication</b>	<b>14,506.97</b>
Debt Service	
Aparratus Loan- Squad 23	58,269.33
Apparatus Loan- brush Truck	6,823.60
Building Loan	27,732.61
<b>Total Debt Service</b>	<b>92,825.54</b>
EMT/Medical	
Supplies	2,428.80
<b>Total EMT/Medical</b>	<b>2,428.80</b>
Firefighting	
Equipment/Maintenance	11,146.29
Supplies	623.80
Turn Out Gear	35,289.28
Uniforms	346.96
Dellinger R. Uniform Allowance	339.77
Edwards N. Uniform Allowance	254.40
Foster D. Uniform Allowance	50.00
Justus A. Uniform Allowance	116.24
Pace Z. Uniform Allowance	225.50
Page B. Uniform Allowance	211.37
Volunteer Uniforms	1,895.11
<b>Total Uniforms</b>	<b>3,439.35</b>
<b>Total Firefighting</b>	<b>50,498.72</b>
Miscellaneous	
Bank Service Charges	8.07
Banquet/Awards	857.24
Firefighters' Relief Fund Scholarship Awards	7,200.00
Flowers/Gifts	5,017.00
Food	4,120.63
<b>Total Miscellaneous</b>	<b>17,202.94</b>

# SALUDA FIRE & RESCUE

## Profit and Loss

July 2024 - February 2025

	TOTAL
Payroll Expenses	
Wages	
Declared State of Em	4,943.26
<b>Total Wages</b>	<b>4,943.26</b>
<b>Total Payroll Expenses</b>	<b>4,943.26</b>
Personnel	
1. Payroll	
Wages - Full Time Pay	61,078.21
Wages - Overtime Pay	51,835.82
Wages - Part-Time Pay	122,948.97
Wages- Bonus Pay	12,800.00
Wages- Off Duty Calls	2,045.00
<b>Total 1. Payroll</b>	<b>250,708.00</b>
2. Fringe Benefits	-106.92
401K Match	24,083.65
Health Insurance	9,007.67
<b>Total 2. Fringe Benefits</b>	<b>32,984.40</b>
3. Payroll Tax Expenses	
Taxes- FICA	19,400.87
Taxes- NC Unemployment	932.14
<b>Total 3. Payroll Tax Expenses</b>	<b>20,333.01</b>
Payroll	
Taxes- FICA	4,131.14
Taxes- NC Unemployment	183.40
Wages - Full Time Pay	13,509.60
Wages - Overtime Pay	12,621.83
Wages - Part-Time Pay	27,870.62
<b>Total Payroll</b>	<b>58,316.59</b>
<b>Total Personnel</b>	<b>362,342.00</b>
Public Relations	
Community Outreach	659.22
Fire Prevention	1,443.45
Fundraising Expenses	3,208.13
<b>Total Public Relations</b>	<b>5,310.80</b>
Rescue	
Equipment/Maintenance	1,055.60
Rescue Software	700.00
Supplies	378.94
<b>Total Rescue</b>	<b>2,134.54</b>
Station Renovation Construction Project	776,794.94

# SALUDA FIRE & RESCUE

## Profit and Loss

July 2024 - February 2025

	TOTAL
Training	
Registration Fees	1,286.30
Supplies/Equipment	306.66
Travel	3,856.01
<b>Total Training</b>	<b>5,448.97</b>
<b>Total Expenses</b>	<b>\$1,457,227.09</b>
NET OPERATING INCOME	<b>\$308,198.24</b>
Other Expenses	
Reconciliation Discrepancies-1	0.00
<b>Total Other Expenses</b>	<b>\$0.00</b>
NET OTHER INCOME	<b>\$0.00</b>
NET INCOME	<b>\$308,198.24</b>