BUDGET AMENDMENT 4
Original Ordinance # 0-24-06
Amended May 12, 2025
0-25-03

REQUEST FOR BOARD ACTION
TOWN OF FLETCHER

MEETING DATE: May 12, 2025

SUBJECT: Budget Amendment 4

ATTACHMENTS: YES

SUMMARY OF REQUEST:

The Town reviews our prior year's payments to Fletcher Fire & Rescue and Mills River Fire & Rescue to see if we met our contract obligations to them. Lowdermilk Church & Co. provided this Agreed Upon Procedure to verify our payments, and any under or overpayments to each fire department.

For the 2024 tax year both Fletcher Fire & Rescue and Mills River Fire & Rescue were underpaid due to more taxes levied than budgeted. Based off the AUP, the Town owes $99,147 to Fletcher Fire and $15,731 to Mills River.

The attached budget amendment will adjust the Fletcher Fire Prior Year Adjustment and Mills River Prior Year Adjustment line items to account for the underpayment, and using Fund Balance Appropriated to balance the remaining portion. The Town budgeted funds within the Fletcher Fire Prior Year Adjustment line item, based off prior history so only an adjustment of $75,147 is needed ($99,147-$24,000 already budgeted).

TOWN MANAGER'S RECOMMENDATION:

It would be appropriate for the Board to approve the attached budget amendment to increase the Fletcher and Mills River Fire & Rescue Prior Year Adjustment line items, as well as use Fund Balance Appropriated to balance.

BUDGET AMENDMENT # 4
FY 18/19 BUDGET ORDINANCE
Effective May 12, 2025

	Account #	Debit	Credit
General Fund			
Revenues			
Fund Balance Appropriated	10-3990-0000		90,878.00
Expenditures			
Fletcher Fire Prior Year Adjustment	10-5300-4501	75,147.00	
Mills River Prior Year Adjustment	10-5300-4502	15,731.00	

Approved this the 12th day of May 2025

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Mayor Preston Blakely

ATTEST:

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Christine Thompson, MMC, NCCMC
Town Clerk