FIRE PROTECTION SERVICE DELIVERY SYSTEM ANALYSIS



Iredell County, North Carolina

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A Progressive North Carolina Local Government Initiative
Prepared and Presented By:

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Approved Scope of Work and Project Disclaimer

NCFCC 2025 Iredell County Fire Protection Service Delivery System Analysis

Structured Communication with Iredell County Project Team, Executive and Elected Officials:

a) Monthly virtual communication held over an approximate six-month period with the members of the Iredell County Project Team to report on progress and gain direction on next steps in the process.
b) Establish a project Dropbox for all pertinent documents for the Iredell County Project Team to use throughout the process to immediately always have up-to-date information. All posted work documents will be provided digitally to Iredell County.
c) Provide virtual interviews with the County Manager and seven (7) county elected officials as stakeholders to gain perspective and understanding of the needs of the service delivery system into the future.
d) Provide a virtual draft presentation to the Project Team of the report findings, making modifications as necessary.
e) Provide an approximate one-hour presentation to the Iredell County Board of Commissioners at the conclusion of the project, as scheduled by Iredell County staff. This will include one hard copy report and PowerPoint presentation developed for this purpose.

Structured Communication with Iredell County Fire Service Stakeholders:

a) Hold one fire chiefs group stakeholder session on site, in person at the onset of the project with the full fire chiefs' group to explain project plan, purpose, approach, provide some introductions and build rapport. NCFCC will develop and provide a PowerPoint presentation for use at this session. At least two (2) NCFCC consultants will attend in person.
b) Hold one stakeholder session on site, in person at the completion of the project, same as Commissioner meeting date or similar with the fire chiefs to deliver the presentation to them.
c) Hold individual virtual sessions with each of the nineteen (19) provider fire chiefs and the Board of Director President if desired with a consultant to hear from each provider agency about key issues and concerns (SWOT format).
d) Hold an individual virtual session with each of the two (2) municipal fire chiefs to hear from them about key issues and concerns (SWOT format).
e) Subsequently, assemble and administer an electronic survey for all members of the nineteen (19) contracting Iredell County fire departments based upon the information received from the fire chiefs to gauge priority issues across the county with firefighters determining the priority needs/issues/concerns electronically and providing open feedback in the survey instrument as well.

NCFCC will provide a customized link and convey the information to fire chiefs via written format. NCFCC will provide a high-level summary of responses from the survey within the final report.

f) NCFCC will provide fire chiefs via Iredell County staff with periodic briefs as needed for components, such as directions for the surveys, information sought from the one-on-one sessions, etc.

GIS/RMS (Geographical Information System and Records Management System) Data Analysis of Demonstrated Performance in Iredell County:

a) NCFCC will provide a GIS data needs analysis sheet that will allow us to provide needed data and create the necessary layers to conduct analysis.
b) Visually establish geographic response areas that reflect a closest station response area from all current ISO/NCOSFM recognized fire stations.
c) Identify areas of overlap in coverage utilizing the ISO and NFPA 1720 travel time standard.
d) Create ISO/NCOSFM travel distance maps with fire districts and fire stations.
e) To the extent possible, based upon data available from the County's computer aided dispatch (CAD) system, establish a first unit arrival standard of coverage (SOC) and compare that SOC to the NFPA 1720 standard for first unit arrival with available information.
f) Create maps depicting gaps and overlaps between existing fire stations.
g) Determine the overall system demand coverage percentage and depict those values visually.
h) Conduct a workload analysis with data provided by the County to the extent possible for the following components for each individual contracting fire department:
    - Workload history by year and type trends.
    - Workload by month and type trend analysis.
    - Workload by day/week type trend analysis.
    - Workload by hour and type trends.
    - Response time performance by call type.
    - Response time performance by hour of day compared to workload by hour.
    - Conduct future deployment analysis for provided population projections.
    - Conduct fire service workload projections at 5-, 10- and 15-year intervals.
i) Conduct an analysis of fire station locations additions, deletions, or relocations based on analysis of population, risk and demand coverage against modeled travel time and analyze any additional units that would be recommended, if needed.
j) Note that based upon initial research, NCFCC would need to extract data from the CAD system, by exporting from the CAD database. This will be a labor-intensive process and require NCFCC to build out a new data model for

Iredell County. However, the PowerPivot table that is built could continue to be used by Iredell County into the future.

Fire Department Financial Analysis:

a) NCFCC will develop and provide a digital data collection spreadsheet for each contracting fire department in Iredell County to complete which will capture fiscal data and capital equipment data. It will require attachments of the organization's federal 990 form (where applicable).
b) This review of available financial records of each contracting fire department will determine the following key elements over the most recent fiscal year period:
   i. Outputs:
   - Current annual capital funding/debt service obligations.
   - Current total annual operating costs.
   - Total dollars/percentage designated to personnel and benefits.

   ii. Inputs:
   - Municipal funding.
   - Fundraising.
   - Grants and other identified funding sources.

   iii. Fund Balance:
   - Designated and undesignated amounts.

c) NCFCC will also use the Iredell County developed form to collect data to determine a staffing analysis, determining staffing by contracting fire departments based in relation to their workload analysis.
d) Fire apparatus data will also be collected by this instrument, capturing the age, pump capacity and tank capacity and other data for each fire department as well as other significant capital equipment.
e) This data will be reviewed and discussed during the one-on-one discussions with each fire department to ensure accuracy and resolve any questions that NCFCC may have related to the data. NCFCC can only work with the data that is provided by the Iredell County contracting fire departments.
f) If desired by Iredell County, NCFCC will construct a viable conceptual cost-share city-county model as a North Carolina best practice for a fire department that serves both a municipality and an unincorporated area using the following data points as provided by the County and other credible sources (as available):
   i. Population.
   ii. Property square footage.
   iii. 9-1-1 dispatches.
   iv. Square mileage.
   v. Property valuation.

Apparatus Mechanical Evaluation and Fire Facility Evaluation:

a) Physically conduct in-person, on-site a mechanical evaluation of each large fire apparatus, against the NFPA consensus standard. NCFCC will provide a rating for each apparatus and identify any significant issues that are apparent to the two (2) mechanical SMEs. This data will be reported in both chart and written form.
b) To operate as efficiently as possible, Iredell County will need to coordinate these visits for NCFCC personnel such that each fire station can be visited in the most efficient manner. NCFCC will also need a digital or written document showing the most recent ISO report for each of the fire districts.
c) NCFCC will conduct an ISO comparison against the actual fire apparatus that is inspected against the ISO requirements related to providing the basic fire flow for the district. The outcome of that comparison will be reported in chart format. If there is a delta between needed in relation to basic fire flow and apparatus that the fire department actually operates, that will be reported.
d) During this same on-site, in-person visit, NCFCC will provide a third SME that will review and evaluate the fire station facility from a functional and safety perspective. Key items of attention that are needed for consideration will be captured and reported upon. NCFCC will also provide some baseline facility observations and considerations.

Iredell County Service Contract Review and Automatic Aid Agreement Review:

a) Review Iredell County's current service agreement with provider fire departments and provide observations and recommendations, presenting a best practice service district model contract/agreement between Iredell County Government and contracting private non-profit corporation fire departments and/or municipalities for Iredell County to consider that is in alignment with other actual experienced models within North Carolina. This document should be customized to meet the specific needs of Iredell County.
b) NCFCC will also review current automatic aid agreement(s) and make recommendations for improvement in order to gain the most credit possible under the ISO system.

North Carolina Service District Analysis:

a) Using data provided by Iredell County, NCFCC will conduct an analysis of the current fire district funding system and structure and distribution of funding.

Iredell County Hazard Risk Community Analysis:

- Integral to station location analysis is evaluating the risks within the community. We utilize the community risk reduction modeling that depicts the following attributes:
- Description of Community Served
- Population history if available
- At-risk populations
- Lands Use and growth patterns
- Target Hazards

a) Natural Hazards
   - Flooding, Storms, etc.

b) Critical Infrastructure
   - Roads, Communications, Water, etc.

c) Community Risk Reduction
   - Prevention and Mitigation
   - Code enforcement, prevention programs

Iredell County Strategic Plan Formulation:

a) With a collective review and analysis of all the data outlined in the above sections of this proposal, NCFCC will construct a strategic plan document of the key elements that Iredell County should consider in response to the situation and conditions that NCFCC SMEs discover when conducting the work.
b) This strategic plan document will follow the general format of the Center for Public Safety (CPSE) standard and will demonstrate goals and objectives. Primary goals, supporting objectives, the timeframe for each objective, and critical tasks essential to accomplishing the objective will be outlined in the CPSE format.
c) This strategic plan will go through a Chief's roundtable team review process to produce the most comprehensive document possible that will be most usable for Iredell County to determine what goals and objectives that are desired to be utilized and what timeline Iredell County wants to assign to the identified critical tasks.
d) Where needed and appropriate, team observations and recommendations will be made for Iredell County to consider within the next 5- and 10-year performance period.
e) Produce all the above in one (1) bound, hard copy as well as digital format.

Extension of Work #1 – Meet with Mr. Jurney and capture the information that he provides and review the data for inclusion in the report – likely as an appendix.

Project Disclaimer:
This project has been conducted upon the written request of Iredell County, North Carolina. The sole intent of this project is to improve, advance and strengthen the fire protection and rescue service delivery system in Iredell County and the State of North Carolina. Persons involved in this report have contributed for the purposes of providing information, professional observations and recommendations to the county elected officials, management, and the fire service leadership. Recommendations included in this report are based upon professional experience and understanding of current fire and rescue service best practices. Examples and references in the document are for informational purposes only. Information contained within this document is not intended to be comprehensive, and recommendations are based on limited information available at this time. As with any project based on a snapshot in time, additional facts, local issues and/or changes in the facts could alter the conclusions and recommendations in this document. This document is solely to be utilized by local government and fire service officials for long-term planning purposes. It should not be utilized for any other purpose. No warranties or guarantees (express or implied) are provided. While this document will hopefully assist local officials in their deliberative and long-term planning process, it should be recognized that there are many local issues that may impact the ultimate decisions and what works for a particular jurisdiction. The ultimate decision-making lies with the appropriate local government and fire officials.

Project Executive Summary

Many dynamics are changing in the North Carolina fire service, primarily due to significant shifts in volunteerism coupled with major cost increases in fire apparatus, equipment and fire station facilities post pandemic. Iredell County is aware of the current environment and the short-term impact and potential long-term impact. The county demonstrated a strong commitment to supporting the fire and rescue service by engaging an independent, third-party consulting team to evaluate the Iredell County Fire Service Delivery System to better understand the overall needs and challenges in the foreseeable future. NC Fire Chief Consulting (NCFCC) was selected to provide this analysis for Iredell County. NCFCC serves as both the NC League of Municipalities and the NC Association of County Commissioners exclusive fire consulting services provider and assists counties across North Carolina with similar professional assessments.

For many years, the people of Iredell County have been greatly blessed by the volunteer firefighters within fire departments in the county. These volunteers continue to provide a tremendous level of essential, dedicated service to the people of Iredell County. Iredell County should continue to support and utilize the volunteer-based service delivery system as long as possible, recognizing that changing dynamics will impact the system. This report provides a "snapshot in time" of the current service delivery system. More importantly, the report includes a focus on methods to help sustain the volunteer system to the extent possible through presenting sustainable funding methods and models for Iredell County to consider. Beyond that, the report also recognizes continuing areas of transition that Iredell County and fire service leadership will need to consider moving forward to maintain the delivery system with the many changing conditions that the fire service is currently facing.

<u>Methodology</u>

To conduct this comprehensive analysis, NCFCC utilized valuable feedback from fire service leadership in the county in one-on-one sessions capturing what each fire department identified as the greatest strengths, gaps, missed opportunities and perceived threats as well as recommendations for funding structures moving forward. Input from firefighters across the county also added a high degree of inclusion from those persons directly providing services. In addition, a community hazard/risk analysis was conducted utilizing available data about the demographics of Iredell County to depict information about the people that are served and protected in the county and how that demographic information could help better understand or explain some of the fire and rescue challenges that exist.

NCFCC utilized a geographic information system (GIS) analysis to evaluate the overall geographic coverage within Iredell County, evaluating against the insurance rating standards and determining where any gaps existed and where any overlaps may occur as well as any potential opportunities to provide improved services from a geographic perspective. Response data from the computer aided dispatch (CAD) system was analyzed and evaluated for six (6) full years to determine call volume, workload, demonstrated performance, approximate standard of coverage and response trends to help determine future needs.

A basic financial analysis was conducted with information provided by the fire departments in the county to evaluate baseline income and expenses of the departments and benchmark those against comparable fire departments across the state. A capital asset analysis including large fire apparatus and fire station facilities was also evaluated against the industry consensus standard to help determine how a long-range capital improvement plan for fire apparatus should be structured for Iredell County. A review of the current service contract for fire and rescue services was also conducted.

From all the information above, the assessment team formed a set of observations and considerations for Iredell County to review and evaluate regarding the service delivery system and future governance moving forward.

Fire Chief Feedback Summary

After meeting with the group collectively, the fire chiefs in Iredell County provided feedback on the strengths, weaknesses, opportunities and threats (SWOT Analysis) for NCFCC. As strengths, the high quality of personnel, teamwork through automatic and mutual aid, strong ISO ratings, good equipment, diversity in the county and an improving water system with high volume fire tankers topped the list. The gaps were highlighted by the need for more people within the growing county, the reduced reliability of volunteers, achieving needed training, lack of standardized compensation, managing the growing call load/demand, growing municipalities reducing the unincorporated area, and the use of the same funding formula across a diverse county. Leading the comments on primary concerns/worries was seeking existing fire departments fall (like Wayside), the lack of personnel to respond to incidents, the need for consistency, high fire risk of new homes being built so close to each other, the lack of knowledge of the elected officials about the service delivery system, lack of physicals for firefighters and the need for record keeping and compliance.

Subsequently, all fire chiefs who submitted financial data were met personally one-on-one and asked a series of questions to gain input and greater understanding. Regarding the question of what the chiefs saw as the key positives or what was working the best in the fire and rescue service delivery system in 2025

in Iredell County, the top responses included 1) the dedication and quality of personnel who serve Iredell County, 2) the ability of the Iredell County departments to respond together through automatic and mutual aid, and 3) the condition of the fire apparatus fleet and overall response equipment.

When asked about what is perceived as the greatest weaknesses for their fire department, or what was holding their fire department back the most in 2025, the top responses included 1) challenges with either lack of available personnel or personnel not being fully committed to the fire service, 2) the difficulty in personnel to obtain Firefighter Certifications and/or complete the needed training, and 3) the growth of Iredell County and the challenges it presents to the fire service within the county.

In response to what the fire chiefs believe are the greatest missed opportunities, the primary responses included 1) the lack of engagement the Iredell County fire service has with elected officials, 2) the lack of collaboration between the municipal departments and the non-profit departments, and 3) the need for consistent response standards and outcomes for all risk levels.

When asked what the greatest threat to the Iredell County fire service the most common responses centered around the 1) the lack of volunteerism and/or lack of available personnel within the fire service, 2) the need of accountable management within all the departments relating to compliance, and 3) the continued funding of the fire departments within the county.

Fire Chiefs also shared additional items of concern that they had related to the fire service in Iredell County. There was a wide variety of topics noted in these discussions. Many of the items that were mentioned focused on the differences found in the county. The growth found in the southern parts of the county is changing the needs there, while the more rural western and northern parts of the county are not seeing the development and growth. Most of the chiefs spoke to ensuring there was an adequate equitable funding mechanism into the future. While discussing funding a number of the chiefs discussed the challenges of maintaining or building new stations. Several chiefs mentioned there is a duplication of services with the rescue squads in Iredell County. A number also discussed the need for accountability for all departments, in particular the closing of a non-profit department. Several chiefs expressed the importance of ensuring their firefighters were operating safely and that there was a need for consistent training throughout the county. These chiefs when discussing training highlighted the challenges of suitable locations for training. A number of the chiefs also mentioned the importance of implementing the findings of the study and developing a strategic vision for the future of the Iredell County fire service.

Firefighter Feedback Summary

From the fire chief feedback, a survey was created specifically for Iredell County firefighters to increase overall inclusiveness. Firefighters throughout Iredell County were invited to provide their input to the strategic planning process. A total of 78 firefighters chose to respond to the survey that was provided. Each rank had representation within the survey, with 54% of respondents being firefighters/engineers.

Firefighters saw the strongest positives being 1) the quality and dedication of the personnel, 2) having good equipment to work with, and 3) working together and providing automatic aid with three fire departments responding together to structure fires.

The greatest barriers or gaps identified by firefighters included 1) the loss and decrease of volunteers, 2) not having enough people on emergency scenes to safely operate, and 3) the need to change the funding formula that Iredell County uses to fund the fire service and fire departments across a diverse county.

Firefighter's greatest concerns centered around 1) the lack of knowledge about the fire service/departments by the elected officials, 2) concerns about Iredell County's fire service funding formula for fire departments, and 3) the increasing cost and availability of new fire apparatus.

The firefighters identified the greatest missed opportunities as 1) establishing safe and effective staffing levels, 2) educating the elected officials about the fire service and the pressing needs of the fire service, and 3) no longer keeping the "do what you want to do" mentality of the contracting fire departments.

As indicators of internal perception, Firefighters were asked to choose three single words that best describe the fire protection service delivery system in 2025. Approximately 34% of the 216 total words used were associated with positive attributes, with approximately 66% associated with negative attributes. When asked about the overall quality of services currently provided by their fire department, approximately 59% of respondents stated that they were either satisfied or very satisfied. When asked about the overall effectiveness of the fire and rescue services, approximately 56% of respondents stated that they were either satisfied or very satisfied.

Elected and Executive Officials

NCFCC spoke with county officials as well as Iredell County Commissioners to gain an understanding of issues and perspectives from their viewpoints.

Executive officials were primarily focused on establishing long-term plans for addressing pressing needs and utilizing methodologies to most responsibly

address the concerns from the fire department provider agencies, while following best industry and local government practices.

County Commissioners expressed appreciation for the services that the contracting fire departments in Iredell County provide the residents and businesses of the county. They recognize there are changing dynamics with volunteerism and that Iredell County is not immune to those adverse impacts. The elected officials expressed concerns with the significant amount of public funding that is going to support the fire service and their desire for the fire departments to work collaboratively. There was a strong desire for response districts to reflect a closest fire station response plan and to determine the overall best service delivery model for the two independent rescue squads in the county. Also, there was a clear desire to further evaluate the response and funding models and to establish long-term plans or courses of action that were sustainable for Iredell County.

Community Risk Analysis

Each community needs to closely evaluate the hazards and risks that exist and ensure that the proper levels of protection are in place to mitigate those risks. Within this detailed information, Iredell County can better understand the needs of the people they serve and protect. Furthermore, the use of this data can assist Iredell County in better prioritizing resources to mitigate risks. As trends evolve, this risk assessment data helps explain many of the "whys" for types of calls and the fire and rescue needs of Iredell County.

A demographic analysis of fire protection related issues in Iredell County demonstrates that Iredell County's population has increased by approximately 9% since 2013. The percentage of children less than 5 years old is about at the same percentage as the North Carolina average while the residents age 65+ and populations with a disability are slightly higher in Iredell County than the North Carolina state averages (15.6% vs. 13.4%). Iredell County has approximately an equal number of persons speaking a language other than English than the North Carolina state average. These at-risk groups demand additional attention and outreach to mitigate fire and life safety issues.

Unfortunately, fire often follows poverty. In Iredell County, approximately 8.6% of the population is in poverty, which is much lower than the state average of 13.2%. Community education levels can also impact safety and the need for the fire department's community risk reduction programs. Iredell County is lower than the North Carolina state averages both with persons who are high school graduates and persons with a bachelor's degree. Iredell County has a lower percentage of persons without health insurance than the North Carolina state average (8.7% vs. 10.4%). Often, persons without health insurance use 9-1-1 when they have a medical need/emergency because they have no other course of action to take.

When assessing homeownership, Iredell County also has a less stable population as the number of owner-occupied properties in Iredell County is lower than the state average (47.5% vs. 66.4%), and the number of renter-occupied homes in Iredell County is higher than the North Carolina state average (52.5% versus 33.6%). Iredell also has generally fewer older homes (built before 1980) than the state average (27% versus the state average at approximately 34%). Also, mobile homes account for 19.8% of housing in Iredell County, compared to the state average of 11.4%. Collectively, the above components help to "paint a clearer picture" of the fire and rescue needs and challenges for the Iredell County Fire and Rescue Service Delivery System moving forward and to better understand how to prioritize community risk reduction services and programs for the people served.

GIS Analysis

The GIS system created a baseline map with all contracting fire districts and municipalities across the 597 square mile area in Iredell County. In addition, a six-mile distance coverage map consistent with ISO mileage, and a travel time analysis was produced. With county funded fire departments only, 87% of addresses within unincorporated Iredell County are within an 8-minute travel time from a current fire station. Factoring in the municipal fire departments, 95% of the addresses are within an 8-minute travel time.

An analysis of the closest station response map was conducted as well for the first arriving fire unit. Address points are used for this analysis representing homes or structures at an address that would require structural fire protection. Closest fire station response is a recognized best practice in the fire service due to minimizing overall response times. Many times, fire district areas are originally drawn for a variety of reasons such as tax revenue, existence before other districts were founded or before the existence of additional stations in a district. Sometimes, fire stations are relocated due to age or development incentive. Using the travel time model, given the fire station locations, and assumed availability, NCFCC utilized the geographic technology to develop a closest response area for each station. Although the GIS technology shows the adjustments that could be made, it is critical that leadership from the fire departments agree to the boundaries in terms of what makes the most sense, such as using an intersection, river or other physical indicator so that the district boundaries best fit the community. We do not recommend splitting a road down the center for district boundaries. That practice only leads to confusion and delay.

The GIS analysis also reviewed the three rescue squads in the county (North Iredell, Iredell County and Troutman) and illustrated the coverage that could be provided by those agencies within 6 road miles.

A population density map and analysis were performed. There are urban areas (populations more than 1,000 people per square mile) of the county which are mostly areas within municipalities. On the other end of the spectrum, most of the geographic area of Iredell County has less than 500 people per square mile, which is considered rural. Additionally, the southern end of the county also has a significant amount of suburban population (500-1,000 people per square mile).

A risk analysis based upon land use and zoning was compiled, because some uses of land pose more risk to a community than others. A map of the hazards and risks was generated, depicting that the most significant hazards and risks generally fall within municipalities or near the major transportation corridors within the county. In addition, a fiscal risk map was compiled showing categories of property valuation. This reflected many higher ($500K) value residences throughout the county, especially in the southern end of the county.

Demand for services was also evaluated with actual response data. Response data was plotted to create a "heat map" of where incidents most frequently occurred. Demand for services generally follows areas of higher population, especially in and surrounding Statesville and Mooresville as well as arterial routes.

When evaluating reasonable and responsible response times for primarily volunteer fire departments in suburban areas (Between 500-1,000 people per square mile) and rural areas (Less than 500 people per square mile), it is considered best practice to utilize NFPA 1720 *"Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Volunteer Fire Departments"*. Within this standard, for suburban areas, fire departments should have a minimum of 10 firefighters arriving in 10 minutes or less 80% of the time. For rural areas, this standard relaxes to a minimum of 6 firefighters responding in 14 minutes, or less 80% of the time. The standard recognizes urban areas (more than 1,000 people per square mile) the same for career service or volunteer service, which is 15 firefighters arriving in 9 minutes or less 90% of the time.

The GIS analysis demonstrated that a 7-minute countywide travel time performance is reasonable in Iredell County to meet 80% of the incident volume within the NFPA 1720 guidelines for both suburban and rural areas. To the 7-minute travel time, turn out time and call dispatch/processing time must be added to reflect true response time for residents.

An additional analysis of proximal fire stations was conducted, seeking to identify the most credible fire stations that should be considered for consolidation and/or collaboration looking forward. There were multiple potential opportunities identified with the City of Statesville and Town of Mooresville. The Monticello fire district also was identified with potential opportunities.

Response Data Analysis

NCFCC analyzed response data received from Iredell County isolating data specific to Iredell County Fire Departments for the timeframe of 01/01/2019 to 12/31/2024. This represented six (6) full years of data and yielded 96,963 total emergency incidents. While the data may have a slight margin of error, it can be viewed as a credible indicator of performance. The data reflects the demand at the geographical area representing the fire district or department.

Some valuable key takeaways for response data include the following:

Demand

- Incident demand increased annually in all six years ranging from 3.15 to 19.95%.
- Since 2019, the demand has increased 61.86%.
- The county fire service averages 55 incidents per day based on 2024 demand.
- Busiest Month is August and October.
- Busiest 8-hr period is 11am to 7pm.
- Busiest 12-hour period is 9am to 9pm.
- Busiest day of week is Friday.
- Medical and Rescue incidents make up 65% of the demand.
- Fires make up 6.51% of the demand.
- Troutman Fire Department has more demand than any other department except for the rescue squads.

Response Times (Turnout and Travel) Countywide and for All Incidents/Risks:

- Call Processing Time @ the 80th Percentile = 2 minutes, 13 seconds.
  - Call processing has improved in all six years.
- Turnout Time @ the 80th Percentile = 2 minutes, 28 seconds
  - Turnout Time has improved in all six years.
- Travel Time @ the 80th Percentile = 7 minutes, 03 seconds
- Response Time @ the 80th Percentile = 7 minutes, 57 seconds
- Total Response Time @ the 80th Percentile = 9 minutes, 43 seconds.
- Response Times have improved in all six years.

Building Fire – Effective Response Force:

- For the six-year period, the contracting fire departments in Iredell County have demonstrated their ability to place their first unit on the scene of a building fire within 10 minutes and 33 second response time, or less on 80% of incidents. This is just 3 minutes more than the industry consensus standard applicable to volunteer and combination fire departments.
- The collective fire departments have also demonstrated their ability to assemble a response force of 10 members in 19 minutes 41 seconds or less from the time of dispatch until the unit with the 10th person arrives. This is 9

minutes 41 seconds longer than the volunteer and combination fire department standard for suburban areas recommends – but does not consider the volunteers in POVs.

Depiction of Level of Service Being Provided by Potential Population Density:

Urban Population Density: > 1,000 people/sq. mi.		**15**	Measured @ 90th percentile		
			Baseline	**Benchmark**	**Gap**
Call Processing Time (CP)	nth = 1179	Pickup to Dispatch	**0:01:30**	0:01:00	0:00:30
Response Time (RT)		1st Arriving Unit	**0:13:21**	0:10:00	0:03:21
Response Time (RT)		15th firefighter on scene	**0:39:10**	0:10:00	0:29:10
15 firefighters in 9 minutes		nth = 4	**0.34%**	80.00%	-79.66%
Events arriving at least 15 firefighters.		nth = 296	**25.11%**		

Suburban Population Density: 500-100 people/sq.mi.		**10**	Measured@ 80th percentile		
			Baseline	**Benchmark**	**Gap**
Call Processing Time (CP)	nth = 1179	Pickup to Dispatch	**0:01:30**	0:01:00	0:00:30
Response Time (RT)		1st Arriving Unit	**0:10:33**	0:10:00	0:00:33
Response Time (RT)		10th firefighter on scene	**0:19:41**	0:10:00	0:09:41
10 firefighters in 10 minutes		nth = 86	**7.29%**	80.00%	-72.71%
Events arriving at least 10 firefighters.		nth = 544	**46.14%**		

Rural Population Density: <500 people/sq.mi.		6	Measured@ 80th percentile		
			Baseline	Benchmark	Gap
Call Processing Time (CP)	nth = 1179	Pickup to Dispatch	**0:01:30**	0:01:00	0:00:30
Response Time (RT)		1st Arriving Unit	**0:10:33**	0:10:00	0:00:33
Response Time (RT)		6th firefighter on scene	**0:14:59**	0:10:00	0:04:59
6 firefighters in 14 minutes		nth = 595	**50.47%**	80.00%	-29.53%
Events arriving at least 6 firefighters.		nth = 807	**68.45%**		

Individual fire department by fire department data was calculated so that each individual fire department, including the firefighters and the boards of directors can visually understand the fire department's individual performance over the six-year period and can develop realistic strategies to implement for improvement.

It must also be noted that the current two (2) independent rescue squads' performance was also reviewed. Those are as follows:

- Iredell Rescue Squad
  - 42,529 incidents were dispatched.
  - 24,578 responses were provided. (58%)
  - A 10-minute response time goal was achieved 60.86% of the time.

- North Iredell Rescue Squad
  - 6,011 incidents were dispatched.
  - 2,350 responses were provided. (39%)
  - A 10-minute response time goal was achieved 48.47% of the time.

Capital Resource Analysis

Fire station facilities and fire apparatus are recognized as the highest cost capital resources for the fire service and generally fall just under personnel when evaluating cost centers. NCFCC conducted a mechanical analysis of one hundred fifty-nine (159) fire apparatus in Iredell County and visited thirty-one (31) fire station facilities.

The Iredell County fleet of fire apparatus was overall evaluated as “Good” per the NFPA guidelines at the time of the apparatus mechanical inspection. Overall, no apparatus was rated as “Poor”. There were 24 apparatus (15%) that rated as “Excellent”. Only four apparatus were rated as “Fair”, leaving 82.5% of the apparatus in the “Good” rating category. Several mechanical issues were identified and noted in detail on the Data Collection sheets which are included in the report. It is recommended that within the annual budgeting process, the County continue to utilize a vehicle replacement schedule to continue to be compliant with NFPA 1911 (Standard for the Inspection, Maintenance, Testing, and Retirement of In-Service Emergency Vehicles). Age range of the apparatus evaluated was 1984 – 2024, a forty-year span.

The overall condition of current fire station facilities was “Good” and “Excellent” at the time of the station facility review. Sixteen (16) fire stations rated as “Excellent”, Thirteen (13) fire stations were rated as “Very Good” There was only one (1) fire station that rated an overall “Good” (West Iredell Station 2), and one (1) fire station that rated as “Poor” (Shepherds Station 4).

Regarding accommodations of personnel, among 12 components, 80% of facilities were fully compliant, while 16% were "Non-Compliant." Minor deficiencies (2%) were found in accommodations, with no "Non-Applicable" components. A series of recommendations were developed for the facilities within the following eight areas: 1) Addressing non-compliant areas, 2) Upgrading aging infrastructure, 3) Enhancing personnel accommodations, 4) Strengthening emergency preparedness, 5) Improving storage practices, 6) Developing long-term resource allocation plans, 7) Introducing training and awareness programs, and 8) Implementing regular monitoring and audits.

Financial Analysis

Each fire department throughout Iredell County cooperatively participated in providing important financial information for the assessment team to review through data collection capturing volunteer and paid personnel in the department, department overall funding, grants and all other revenues, and other relevant data. NCFCC developed tools to analyze this data for Iredell County and compare the fire departments across the county. In addition, data by individual fire districts, tax valuation, population, address points, road miles, area, parcels, historic (multi-year) response data and other dynamics was compiled to help better establish some of the hazard and risk within each of the individual districts.

The twenty separate fire departments within Iredell County operate on budgets that are supported by taxes levied within their identified coverage areas. Five departments, situated outside of Iredell County, receive funding from both their own county and Iredell County. Two dedicated rescue squads are funded

through Iredell County; however, the funding dollars for these entities are appropriated from the county's general fund. The differences among these departments are many and varied:

- The taxes levied in these areas are raised from a single county-wide service district with a current tax rate of $0.09. Troutman's underlying fire tax district stands at $0.01. All other existing fire tax districts are set at $0.00.
- The property valuation within the department districts ranges from a low of $38 million to a high of $7 billion.
- While all fire departments within Iredell County respond to fires and have varying levels of staffing; the majority of the departments rely on volunteer firefighters to augment their response forces.
- The administrative and financial burdens associated with fire departments have increased due to more complex regulations and training requirements.
- As with the fire service in the United States, the volunteer fire departments within Iredell County have faced challenges in maintaining membership, with a seven-year average annual decline in volunteers of 3.6%. The average age of volunteers serving in departments servicing Iredell County is 40 years old.

Service contracts are administered by Iredell County to each of the provider fire departments within the fire protection service district. Total income received by the twenty departments, as recorded on their fiscal year 2024 Federal 990 report averaged $780,083, with a high income reported of $3,917,978 and a low reported of $258,294.

The annual operating budgets for the contracting fire departments ranged from a high of almost three million dollars ($2,830,470) to a low of one hundred fifty-one thousand dollars ($151,890).

When reviewing debt service payments, fifteen fire departments maintain an active debt service, totaling $9,313,044, with an average department debt of approximately $517,39. Iredell County currently pays the facility and apparatus debt payments for twelve departments. Payments for facility debt is provided to Cool Springs, South Iredell, Trinity, Union Grove, Troutman and Shepherds Fire Departments. Apparatus debt payments are provided to Central, Ebenezer, Lake Norman, Monticello, South Iredell, Lone Hickory, Wilkes-Iredell, Troutman, Mount Mourne and Shepherds. Iredell Rescue and Mount Mourne did not provide 2024 financial information to determine current debt balances.

Personnel costs are typically the highest single cost for fire departments. In most career fire departments, approximately 85-90% of the total operating budget is comprised of salary and benefit costs. An analysis of the total budget dollars and

percentage of total operating budget allocated to personnel costs was performed. Lone Hickory had the lowest personnel to budget ratio of the twenty departments at 25% and Troutman devoted 84% of their operating budget to personnel related expenses. Across the entire county, when evaluating staffing based upon full time equivalency, approximately 191 persons are identified as being paid in some manner in Iredell County.

Real property (fire station facilities) was captured with the construction date(s), assessment value of each, amount of property and other attributes identified.

There were twenty departments that provided a listing of ninety-seven large apparatus capital assets. These vehicles included engines (pumpers), tankers, combination vehicles (Engine/tankers, engine/service, etc.), aerials and ambulances. The number of vehicles aged between 1 and five years was twenty-one (21), with twenty-four (24) vehicles ranging six to fourteen years old. There were fourteen (14) vehicles aged fifteen years through twenty years old and thirty-eight (38) vehicles older than twenty years old. Fifty-three (53) of the apparatus were engines or a combination engine/tanker. Tanker vehicles comprised twenty-four (24) of the listed apparatus. There were ten (10) rescue-type vehicles reported, five ambulances and five (5) aerial apparatus. Replacement cost for all department large apparatus would conservatively be over eighty-four million dollars ($84.8 million).

For the purposes of this analysis, vehicles 20 years old or older were considered for replacement, to establish a generalized cost figure for a potential capital replacement five-year plan. There were 33 vehicles less than ten-years old and 64 vehicles ten-years or older. The replacement cost for large apparatus, turning 20 years old within the next five years, is near $36 million. Iredell County determined that 10 of the large apparatus vehicles will not be replaced. NCFCC provided an illustrative 5-year capital replacement plan for this apparatus, requiring an average annual investment of more than $7 million annually. Capital replacement of loose equipment was also calculated.

Staffing Levels of the contracting fire departments were also evaluated. According to the submitted survey forms/NCSFA rosters, most of the study departments utilize volunteer firefighters as most of their response force. Several fire departments also indicated that they utilized paid firefighters (full or part-time) to staff their stations.

The departments utilized differing shift schedules and employed both full-time and part-time staffing. To simplify the staffing comparisons, each department's staffing hours were converted to 40-hour full-time equivalents (FTEs). As an example, a department scheduling a firefighter for eight hours five days a week would equal 1 FTE (40 hours /40 hours), while a department scheduling a firefighter for 24 hours

seven days a week would equal 4.2 FTEs (168 hours/40 hours). FTE equivalency does not differentiate between full or part-time positions. As such, a part-time position scheduled for 60 hours per week would equal 1.5 FTEs. The cumulative total FTEs for the reporting contracting fire departments in Iredell County was approximately 191.24 with the mean average between those eighteen fire departments of 10.6 FTEs per fire department. NCFCC did not have FTE data from Harmony and Wilkes-Iredell.

Volunteer staffing levels within Iredell County fire departments are diminishing. Data indicates that Iredell County has a net loss of volunteers at about 3.61% per year. While this is only slightly more than the statewide trend with a net loss of 3.5% per year, it should still be concerning for policy and decision makers. Since 2018, Iredell County has experienced a net loss of approximately 110 rostered firefighters according to records filed with the NC State Firefighter's Association. Hence the average annual loss of volunteers is approximately 3.61%. This slightly leads the state average loss of volunteers at 3.5% per year.

NCFCC reviewed the current service contract that Iredell County utilizes to establish contractual service with the private, nonprofit corporation fire departments. A list of observations and recommendations for improvement to this contract document was developed. Also, the current countywide mutual aid agreement was reviewed and recommendations for improvement developed. Specific items from the current service contract were identified as well as a comprehensive list of questions for Iredell County to consider to be in stronger alignment with other North Carolina counties. The question areas include 1) Core Contract Language, 2) Fiscal Issues, 3) Insurance and Indemnification, 4) Fire Department Performance Standards, 5) Personnel and Compensation, and 6) Board of Directors.

Summary of Core Recommendations

The NCFCC collective assessment team recommends the following 21 core recommendations for Iredell County to strengthen and improve the fire and rescue service delivery system:

1. Maintain a Unified Service District System.
   Years ago, Iredell County made the decision to establish a countywide fire protection service district as provided for by North Carolina General Statutes. Iredell County is ahead of many other North Carolina counties by already establishing a unified fire protection service district that funds the entire service delivery system. The assessment team recommends that Iredell County continue use of the unified service district system/structure. This structure places financial responsibility for supporting fire services on those property owners that receive direct services and benefits through the insurance rating system that provides insurance premium discounts. This

structure also supports fire protection services like every other local government service. Within the unified service district funding system, it is additionally recommended that all salary and benefit funding be separately designated and used only for that purpose. Hence, following the same practice that most local governments utilize. Contracting fire departments can put money INTO the salary and benefits accounts if they choose, but they cannot TAKE salary and benefits funding for other operational needs. This model is used in some other North Carolina counties. In those counties, these salary and benefits dollars are separated within the county's adopted annual budget ordinance. If significant situations arise, the contracting fire departments can request the county commissioners amend the budget. However, the intent is to keep personnel costs focused on personnel, especially as Iredell County grows into the future and personnel and benefit costs become greater.

2. <u>Utilize an Alternate Funding Model to Support Core Fire Departments:</u>
Iredell County's current funding model is primarily based upon generally equal distribution of funding across multiple fire departments, both for fire departments in-county and out-of-county. The current funding formula was recognized as a concern by multiple stakeholders during the analysis. Iredell County should consider an alternative funding model which would apply an equitable formula for in-county non-profit contracting fire departments based upon the hazards and risks within each individual fire district. To upgrade the current system, it is recommended that each contracting fire department first be provided a base amount of funding to provide core operational expenses, such as models used by Cumberland, Gaston, Granville and other counties, who establish a base amount such as $250K. Contracting fire departments with secondary or third stations typically have a higher base with an additional amount, such as $50K added per additional station. Beyond the base funding, any additional funding would be added based upon an equitable formula that considers aspects such as call volume, population, square miles, address points, property valuation, square footage (and any other available viable factors). Within the report, a formula for consideration is provided with equal weights on each dynamic. However, Iredell County will need to decide on the most appropriate weights that would be applicable across the in-county contracting fire departments.

As an illustrative example only, each in-county contracting fire department has an annual base set at $250K. This example fire department has two stations, so the total base is increased to $300K. The hazard and risk elements evaluated include 1) population, 2) address points, 3) property valuation and 4) total square mileage, with each of the four elements equally weighted/valued at 25%. After paying the base amounts to all in-

county fire departments, there is $2 million remaining for distribution based upon hazard and risk. Running illustrative data through the formula would indicate in this example that Iredell County would pay the illustrative fire department 11.5% of the available funds, or 11.5% of $2 million, which would be an additional $230K plus the $300K, or a total of $530K. Note, that the hazard and risk percentage should be calculated on a three-year rolling average to even out or smooth the funding for each fire department over time.

Element	Weight	Entire Iredell County Total Unincorp.	This District's % of Unincorp. Area	Multiplied
Population	25%	200,000	12%	3%
Address Points	25%	70,000	15%	3.75%
Valuation	25%	$25 Billion	8%	2%
Total Square Miles Covered	25%	500	11%	2.75%
TOTAL	100%			11.5%

3. Out-of-County Fire Department Cost Share:

The assessment team recommends that Iredell County establish an equitable cost-share formula for out-of-county contracting fire departments that reflects services provided to Iredell County contrasted with the fire department's home county. To accurately construct this cost share proportion, an analysis must be completed with data from the adjoining county and Iredell County, such as call volume, population, valuation, address points, etc. Iredell County should only fund an appropriate proportion of the out-of-county fire department's operating expense using this balanced cost-share methodology.

As an illustrative example only, an out-of-county fire department has a total annual department budget of $500,000. The cost-share elements evaluated include 1) population, 2) address points, 3) property valuation and 4) total square mileage, with each of the four elements equally weighted/valued at 25%. Running illustrative data through the formula would indicate in this example that Iredell County would be responsible for

35.5% of the total budget, or $177,500. The adjoining county would be responsible for 64.5% of the fire department's total budget or $322,500.

Element	Weight	Adjoining County	Iredell County	Total Served	Iredell's %	Multiplied
Population	25%	20,000	10,000	30,000	33%	8.25%
Address Points	25%	500	200	700	29%	7.25%
Valuation	25%	$10 Million	$8 Million	$18 Million	44%	11%
Total Square Miles Covered	25%	35	20	55 mi2	36%	9%
TOTAL	100%					35.5%

4. Municipal Coverage with Closest Station Response using Cost Share Model: Closest fire station response is a best practice in North Carolina. Where municipal fire departments can provide the closest unit response into the unincorporated areas of Iredell County, the assessment team recommends that Iredell County contract with municipal governments to provide first due fire and rescue services. There are several important variables that must be explored in each of these areas, including water supply and determining the most appropriate fire district boundaries between those fire departments in the unincorporated areas and the municipal fire department. Also, street/road centerlines should never be used as fire district boundaries.

   Additionally, the assessment team recommends that municipal fire departments have a cost-share calculation of their entire fire department operating budget and that Iredell County appropriately fund the portion of the municipal fire department budget that serves unincorporated areas of Iredell County. This model provides a reasonable and fair cost-share arrangement between the county and the municipality whereas the appropriate level of funding is coming from each local government entity. For example, if the final cost-share calculation determined that 95% of the hazard, risk and demand for the Mooresville Fire Department was within the Town of Mooresville and 5% was within Iredell County unincorporated area, then Iredell County would pay the Town of Mooresville for 5% of the cost of the fire department's operating budget. The elements of the cost share formula and the weights on each element must be identified and approved by Iredell County to apply the formula for this purpose. Also, the

percentage should be calculated on a three-year rolling average to even out or smooth the funding for each local government over time.

In particular, the assessment team recommends that a cost-share equity analysis for Troutman is needed between the town and the unincorporated county area for funding parity. With the growth in the Troutman area, the Town of Troutman needs to develop a transition plan to take full responsibility for the fire department as a part of town government operations. Developing the appropriate cost-share agreement between Troutman and Iredell County would be an excellent first step in that important process.

In the illustrative example below, each element has equal value at 25% each. The total served by the municipality is contrasted with what is served in the unincorporated area and the percentage of that is defined, then multiplied by the weight. If the municipal fire department had a $7,000,000 annual operating budget, then the unincorporated area would represent 17.75% of that, or $1.25 Million.

Element	Weight	Total Served by the Municipality (Includes Unincorp.)	Unincorporated Portion of the Total Served by the Municipality	Unincorp. Iredell's %	Multiplied
Population	25%	50,000	10,000	20%	5%
Address Points	25%	15,000	2,500	17%	4.25%
Valuation	25%	$5 Billion	$1 Billion	20%	5%
Total Square Miles Covered	25%	35 square miles	5 square miles	14%	3.5%
TOTAL	100%				17.75%

Note with any of the cost-share models, Iredell County would need to closely review the respective fire department budgets and the agreed upon weights placed on each of the dynamics that are calculated within the formula. The county's funding amount also must be able to be funded through the service district tax and approved by the County Commissioners with each fiscal year. However, the cost-share model provides a vehicle to accomplish a reasonably equitable funding structure.

5. Out-of-County Response District Adjustment Where Practical:
   The assessment team recommends that out-of-county contracting fire departments should be re-evaluated for coverage to ensure that equitable coverage could not be provided from existing fire departments within Iredell County. This would be with Wilkes-Iredell (potential coverage from Central) and a portion of East Alexander (potential coverage from West Iredell). In general, closest fire stations should respond to emergency calls for service. However, some reasonable weighting of that calculation can be considered in any place where Iredell County does not immediately and directly dispatch the responding fire departments. Potential response time delays can occur when dispatching out-of-county fire departments.

6. Transition for Monticello:
   It is recommended that Iredell County begin merger discussions with Monticello and neighboring fire departments to chart a course forward for fire services in this area of the county. With the planned expansion of the City of Statesville Fire Department towards the airport and the proximity of Monticello to neighboring fire departments, a transition plan with Monticello, Iredell County and neighboring fire departments (West Iredell and Trinity) needs to occur. The current Monticello fire response district should develop a plan to be transferred to the closest stations around them and/or merge their operations. The assessment team recommends that a projected merger date at the beginning of an identified fiscal year (Such as 7-1-26 or 7-1-27) be set and that work begin to make modifications and help transition volunteers to adjoining fire departments. Additionally, repurposing the current fire station facility (160 Travis Loop Road, Statesville) could be a potential viable option for Iredell County to consider.

   Monticello considering a merger with neighboring fire departments can bring additional value to the western region of Iredell County as well. As an illustrative example, based upon the most recent ISO data from 2024, Monticello was able to provide less than 8 firefighters (7.62) internally on structure fires occurring within their fire district. Approximately 76% of the total responding firefighters to those incidents came from automatic aid responses. Additionally, when reviewing data from the West Iredell fire district, they too were able to provide less than 7 firefighters (6.95) on structure fires within their district, with approximately 60% of the total responding firefighters coming from automatic aid fire departments. If there was consolidation between Monticello, West Iredell and Trinity, it is probable that a higher number of firefighters would be able to respond internally and there could be some less direct dependence on automatic aid firefighters. If this transition work began soon, it would be feasible for changes to be made for the FY 26-27 fiscal year.

The distance from the City of Statesville's planned fire station 2 location is only 1.33 miles from Monticello's fire station, enabling a potential reconfiguration with the City of Statesville in consideration moving forward.

7. Transition for Mount Mourne and Mooresville:
   As soon as conditions will allow, the assessment team recommends that Iredell County begin discussions with the Town of Mooresville and Mount Mourne to develop a transition plan for the Town of Mooresville to directly service additional unincorporated areas of Iredell County in the Mount Mourne area. With the fire station facility at 1577 Mecklenburg Highway, Mount Mourne can effectively serve into the future. Iredell County will need to lead this process to ensure that taxpayer dollars are properly managed due to a pre-existing loan for station renovations by Mount Mourne.

   The distance between the Mount Mourne fire station and the proposed Langtree Road Town of Mooresville fire station is only .38 of one mile. This illustrates an opportunity that the overall system would benefit for some consolidation where and when possible, for sustainable service delivery moving forward.

8. Transition for Shepherds #1 and #2 and Mooresville:
   Additionally, as soon as conditions will allow, the assessment team recommends that Iredell County begin discussions with the Town of Mooresville and Shepherds to develop a transition plan for the Town of Mooresville to directly service additional unincorporated areas of Iredell County in the Shepherds area. These discussions are focused on the Shepherds #1 (2014 Charlotte Highway, Mooresville) and Shepherds #2 (204 Doolie Road, Mooresville) station locations to integrate with the Town of Mooresville in the future. This action would enable Shepherds to more strongly focus efforts and staffing on the former two Wayside fire stations. Again, Iredell County leadership should be integral to leading this process.

   Shepherds #2 (204 Doolie Road) is 2.43 miles from Mooresville Station 2 (186 Knob Hill Road), presenting an opportunity for reconfiguration of the service delivery system in this area moving forward.

   Also, a future Town of Mooresville station may be on Mooresville Cornelius Road, which is 1.78 miles from the Troutman Station #2 facility. South Iredell also has a fire station 2.87 miles from the Town of Mooresville Fire Station #1. These sites may also present beneficial long-term planning between Mooresville and Iredell County.

9. Transition for Shepherds #3 and Statesville as well as Ebenezer and Cool Springs Considerations:

   The assessment team recommends that Iredell County begin discussions with the City of Statesville and Shepherds to develop a transition plan for the City of Statesville to service additional unincorporated areas of Iredell County in the Shepherds area. These discussions are focused on the Shepherds Station 3 (234 Bethesda Road, Statesville) area to integrate with the City of Statesville Fire Department in the future. This follows the same closest station response plan as noted earlier and is consistent with seeking effective ways of contracting with municipal fire departments while demonstrating commitments of support to contracting private, non-profit fire departments to serve unincorporated areas of Iredell County where and when most effective and efficient and to sustain firefighter volunteerism within Iredell County as long as possible.

   Statesville's planned fire station 6 is located 1.56 miles from Shepherds fire station #3, presenting the above opportunity for reconfiguration.

   It should also be noted that Ebenezer is 1.15 miles from Statesville's planned fire station 7. Additionally, this station placement and area should also be part of the long-term discussion between Iredell County and the City of Statesville. It should also be noted that there are areas in the northeast part of Ebenezer's district that are beyond the 5-mile (ISO) and 6-mile (OSFM) distance coverages.

   Additionally, Statesville's current fire station #4 (115 Martin Lane) is 1.61 miles from the Cool Springs fire station #1, providing additional opportunities for collaboration and partnership moving forward. Iredell County should also evaluate the proximity of Cool Springs Station 1 and Statesville's Station 4 for coverage effectiveness.

10. Encouragement for Voluntary Mergers Where Feasible:

    Beyond the fire departments specifically noted in the above recommendations (6, 7, 8, and 9), the assessment team also recommends that Iredell County encourage other current private, non-profit contracting fire departments to voluntarily explore merger opportunities to develop a more centralized service delivery system long-term. With the current trends of volunteer firefighters continuing to diminish and cost of essential equipment dramatically increasing, it would be wise for Iredell County to ask current providers to seek how they could best merge or unify their operations and support those endeavors through conducting feasibility analysis and facilitation of the merger processes. This is a best practice in North Carolina and could serve Iredell County well long-term. The fire service leadership in Iredell County could drive merger changes where

practical and where it makes business sense to do so. Such progressive moves would help sustain the current delivery system for a longer period. As fire departments become more regional in nature, service levels can also improve. As one example, other North Carolina counties have established the need for shift Battalion Chiefs to provide coverage for 3-4 station areas. This regional approach aspect could improve the operational capability within Iredell County and bring additional uniformity to the overall organizational structure long-term.

11. Strengthen Firefighter Staffing, Especially with Lake Norman District, and Utilize Firefighter Staffing Squads:

Firefighter staffing levels are critically important to positive outcomes of incidents and firefighter safety. Staffing can be achieved through either volunteer service, career service or a combination of the two. In particular, the assessment team is concerned with the level of total staffing at the Lake Norman Fire Department. In the last ISO review in 2022, Lake Norman placed less than 5 persons (4.77) on the scene of structure fires, with 76% of the responding staffing within the Lake Norman fire district coming from automatic aid fire departments. This was the lowest number of firefighters from the primarily responsible fire department found on recent records within Iredell County. Additionally, data in this analysis demonstrates significant hazards and risks reflective of population, property valuation, size and complexity of structures and zoning attributes. Furthermore, much of the Lake Norman fire district is on a peninsula and has limited access from adjoining directions.

To begin to address these gaps in the short term, Iredell County has implemented a pilot program that has placed a couple county EMS employees who are certified firefighters to work on the Lake Norman fire apparatus. The pilot EMT/Firefighter model is only known to be used in one other North Carolina county at this time and there are some ISO rating challenges that come with using the model applied in this pilot.

As one of the most acute staffing concerns, the assessment team recommends that Iredell County re-evaluate the staffing situation with the Lake Norman fire district and determine an adequate number of firefighters necessary for initial response by conducting a critical task analysis (CTA). Furthermore, it is recommended that the county adjust firefighter staffing levels by one of several methods outlined within this report.

It is recommended that Iredell County continue to utilize and support the volunteer-based service delivery system for as long as conditions will possibly allow. However, it is recognized that realistically the volunteer system will need some supplemental support moving forward.

In the shorter term, it is additionally recommended that Iredell County consider establishing a consistent supplemental staffing squad of at least four (4) firefighters to supplement the volunteer firefighters across Iredell County and provide additional personnel on the scenes of fire emergencies. These personnel would be county employees and serve all the people of Iredell County as needed and available. This supplement could be implemented for peak time operations, or for 24-hour operation. To operate this 4-person squad for 24-hour operation, a minimum of fifteen (15) career personnel would need to be hired.

These personnel are recommended to operate in a service truck and complement the volunteer personnel responding with fire engines/tankers, etc. This staffing concept could be expanded as future conditions dictate. It is critical to note that this model should only be considered as a supplement to the valuable services provided by the dedicated volunteer firefighters in the county, especially during the most challenging time for staffing - weekdays. It is NOT being recommended to replace volunteer personnel in any way whatsoever but rather supplement volunteer personnel. The squad operation is a best practice model in North Carolina and is currently utilized by Guilford, Cabarrus and Forsyth Counties. Beyond supplemental response, the squads conduct training with contracting non-profit fire departments, perform hose testing, non-destructive ladder testing, air pack maintenance and other support services for contracting fire departments within the Iredell County service district. Specifically, this recommendation is for one squad to be initiated by Iredell County. However, when that investment proves successful, additional resources can be invested and the program expanded.

Last, it should be noted that a Town of Mooresville fire station is planned approximately 1.17 miles from the current Lake Norman fire station. Iredell County staff and Town of Mooresville staff should evaluate what viable options could be utilized in this situation as well. It must be noted that the general tip of the Lake Norman peninsula cannot be properly reached from the planned Town of Mooresville fire station alone. This is an important factor due to proximity, travel time, hazard and risk of structures and automatic aid arrival times for an effective response force.

12. <u>Consolidate and Focus Current Rescue Squads:</u>

The assessment team recommends that Iredell County evaluate models to consolidate Iredell County Rescue Squad and North Iredell Rescue Squad into one focused organization. In addition, the scope of services that the county supports should be re-evaluated by Iredell County and focus efforts on specialized rescue services. The consolidated rescue squad could remain a private, non-profit corporation and contract with Iredell County.

Conversely, the rescue squad operation could also become an integral part of Iredell County's Emergency Medical Services (EMS) operation.

Iredell County is somewhat unique to many counties to still have operating rescue squads. The dedication and commitment of the volunteers operating these rescue squads and the persons who have staffed these squads for years are to be commended. Many NC counties have transitioned all rescue services to the fire departments, but Iredell County has an opportunity to focus the services of the rescue squad(s) on higher acuity rescue incidents and enable fire departments to provide basic rescue services, such as routine vehicle extrications since fire departments will often already be responding to vehicle collisions. Significant input was received by the assessment team regarding the existing rescue squads. Although additional review would be needed, it is recommended to begin a transition of all light duty rescue operations (as identified and outlined by the NC Association of Rescue and EMS, Inc.) with contracting fire departments throughout Iredell County and focus the rescue squad(s) in the county on medium rescue, heavy rescue and specialty rescue, such as confined space, high angle, mountain rescue, structural collapse, trench, water and wilderness land search and rescue. The above recommendation could include medium rescue with some fire department providers as well.

With Iredell County having two major Interstates (I-40 and I-77) there are opportunities for specialized services being needed. However, to send these rescue units in addition to fire department rescue equipped units can often be duplicative. Calling on the rescue squad(s) only when the specialized services are needed can continue to utilize volunteers that are committed to service delivery but do so in a more effective and less duplicative manner. It should also be noted that with central North Carolina experiencing more severe weather in recent years (hurricanes, flooding, etc.) there could be an even greater value to the specialized rescue squads in Iredell County for the needs as outlined above.

The above approach is recommended by the assessment team currently. However, Iredell County has already dispersed rescue services in the southernmost part of the county with Mooresville and feedback to the assessment team and the response data both indicate that approach/model is working. Troutman has also previously combined services with Troutman Fire Department. If there is not a way or willingness to consolidate and re-focus the two current rescue squads, an alternative approach would be to merge the services with existing municipalities and/or fire departments to provide those specialized services utilizing the

resources that have already been purchased with taxpayer funds. Regardless, the services are needed in Iredell County by some provider.

13. Re-Align Fire District Boundaries Where Necessary:
When the above noted changes are made around the Town of Mooresville, the City of Statesville, out-of-county response fire departments, Monticello, potential mergers, and rescue squad changes, the assessment team recommends that Iredell County adjust primary fire districts throughout the county reflective of closest station response. There are not significant gaps in the fire district alignment currently, but there are opportunities for the primary response districts to make some minor modifications. The changes noted above could affect these boundary changes, so if it is feasible that the recommended changes are occurring, then planning to make some district alignment adjustments would be appropriate. In making these district boundary enhancements, it is important for adjoining fire departments to discuss clear natural district changeovers, such as waterways, roads and other physical barriers. It is also recommended to never use the street centerline as a fire district boundary because of the confusion and potential delay that it presents for 9-1-1 and response agencies.

14. Update County Service Contracts:
The assessment team recommends that Iredell County modify/update the county service contracts at least every three years. An outline of enhancements is provided for Iredell County to consider for the next revision to better align Iredell County with North Carolina best practices. Within the next contract, to ensure consistency and improve the usefulness of future financial reviews, it is further recommended that Iredell County revise its service agreement to specify both the type of financial review required and the accounting method to be used by all non-profit departments. Furthermore, it is recommended that revised contract language provide ownership of capital assets purchased with public funding be titled to Iredell County Government. Iredell County is already paying for capital apparatus expenditures now through the service district tax funding and paying for insurance for that apparatus. It would be best practice for the fleet management to be under Iredell County Government and that those assets can be moved, if needed, within the system as how best serves the taxpayers.

15. Career Pay and Compensation Plan:
As the number of career firefighters increase within the Iredell County private, non-profit fire departments, it is recommended that Iredell County conduct a centralized pay and compensation plan for all contracting non-profit fire departments that include salary ranges by each career position,

job descriptions, benefit funding formulas and other related information. Several counties in North Carolina utilize this methodology to minimize movement of firefighters between private, non-profit departments and ensure that career compensation is very competitive within the market and living wages for Iredell County. A key element into the future will continue to be firefighter staffing. This countywide firefighter compensation plan for all contracting fire departments can best align compensation across the county for both part-time and full-time personnel.

Personnel costs have significantly increased across North Carolina post-COVID. The compensation plan is also an excellent tool to periodically re-evaluate the funding model that is being used and determine if the costs in using the current model are favorable to taxpayers. Annual operating budgets for most municipal fire departments in North Carolina reflect approximately 85-90% of all costs provide for salaries and benefits.

16. Establish a Countywide Firefighter Retention and Recruitment Program:
Fortunately, Iredell County has not seen the amount of overall decrease in volunteer firefighters that some other North Carolina counties have experienced. However, the Iredell County numbers have decreased in recent years. It is recommended that Iredell County establish an organized and formal effort for firefighter retention and recruitment. To be most effective, it is recommended that a central person be identified to lead and coordinate this effort for the entire county. This could be a part-time effort (less than 1,000 hours annually) to start with and expand as future potential grant funding was available. There is value in focusing on the volunteerism effort for all contracting fire departments, while collaborating on other recruitment efforts that Iredell County is involved with, especially with recruitment in the county's other public safety service areas. It is also recommended that a high level of attention go into retention of volunteers over the next three years to establish systems for all of Iredell County that reward and recognize the volunteer service provided by firefighters. Information within the report provides potential ideas and suggestions.

17. Utilize Standard Specifications:
The assessment team recommends that a level of standardization for specifications be established across all departments for the purchase of specialized equipment such as extrication equipment, cardiac defibrillators, and thermal imaging cameras. The benefits of standardization will be potentially increased purchasing power through larger quantity reduced pricing and, more importantly, increased fireground safety through improved interoperability and familiarization of equipment.

It is recognized that fire departments around Mooresville are following more of the Mooresville standardization, while those around Statesville are following more of the Statesville standardization. It is recommended to not expand to any third models of standardization within Iredell County.

18. Improve Firefighter Training Programs and Systems:

There was significant feedback regarding fire training in Iredell County. Specifically, there was a high level of concern about the long and cumbersome process that a new volunteer firefighter must go through to be capable of effectively operating at structure fires and how discouraging it is to many persons who desire to be a volunteer firefighter. Also, the ability to gain the necessary continuing education training throughout Iredell County was noted from many stakeholders. Additionally, the need for live fire training facilities was outlined. The Town of Mooresville already has a live fire training facility and Mitchell Community College is in the process of planning a facility in the general area of Third Creek Road, projected for 2027.

The assessment team recommends that senior, executive leadership from both Iredell County Government and Mitchell Community College discuss viable options that will provide high quality, more accessible training for firefighters in Iredell County and to develop a written strategic plan for those improvements. There are many models across North Carolina that can be utilized to evaluate for application in Iredell County. However, it is most likely that there will need to be a higher level of investment from both Iredell County Government and from Mitchell Community College to strengthen and improve the overall firefighter training programs throughout Iredell County. Within the fire chief feedback and firefighter survey that was conducted as part of this analysis, there is a lot of valuable feedback on this matter for further consideration.

19. Provide Attention to Safety of Fire Facilities:

The assessment team recommends that Iredell County initially address key recurring issues among fire department facilities, such as the absence of emergency eyewash/shower stations, apparatus exhaust systems, ADA-compliant infrastructure, Class K fire extinguishers, and proper hazardous material storage. Common minor deficiencies include non-operational emergency exit lights, disorganized storage, worn parking lots and aprons, and limited accessibility to hazardous communication programs. These needs also demand continual/ongoing attention moving forward through periodic reviews and taking corrective actions as necessary.

Recommended details within the report outline 1) addressing non-compliant areas, 2) upgrading aging infrastructure, 3) enhancing

personnel accommodations, 4) strengthening emergency preparedness, 5) improving storage practices, 6) developing a long-term resource allocation plan, 7) introducing training and awareness programs and 8) implementing regular monitoring and audits.

20. Continue to Principally Use the Service District Tax Model and Minimize the Older Chapter 69 Rural Fire Tax Districts Model:
    It is recommended that Iredell County continue to utilize the service district model for funding and "zero" out the rural fire tax districts as the above identified recommendations are put into action. The service district model is recognized as the "best tool available" for modern funding structures. Currently, Iredell County still has rural fire tax districts for East Alexander, Mount Mourne, Shepherds and Troutman. All but Troutman are currently set at $0.0 per $100 valuation. Troutman is currently set at $.01 per $100 valuation.

21. Periodically Update the Strategic Plan:
    The assessment team recommends updating data and information in this plan at least annually and re-calibrating the strategic plan at least every three years as the county grows and as changes are made to the service delivery system, re-evaluating the highest priorities and needs within Iredell County. This plan and set of associated recommendations provide a significant number of needs to address in the next 3-5 years. However, Iredell County is growing quickly, and the fire service is evolving quickly as well. It is very important that the plans be re-visited frequently, that stakeholders are involved and that data used to make decisions is re-evaluated at least annually. An updated plan every three years provides Iredell County the ability to embrace continuous improvement in this service delivery system.

Appendix Documents

Within the appendix documents of this report, there are detailed documents that can assist Iredell County in considering the above core recommendations. A core strategic plan document is provided to Iredell County to begin to build from as decisions are made to sustain and enhance services. Also, significant materials and information regarding volunteer retention and recruitment have been offered to fire departments in Iredell County to continue to work towards and advance the fire service. A depiction for the legally required "two in-two out" rule for entering structure fires is included along with a host of other visual representations that relate to the specific recommendations for Iredell County in this report. An ISO analysis of needed fire apparatus is included. Important merger considerations and additional details on Guilford County's long-term supplemental firefighter staffing program are provided. Last, applicable excerpts

from "21st Century Fire and Emergency Services" from ICMA and CPSE are included.

Additionally, within the appendix, there is a wealth of information about the ISO impacts specifically in Iredell County that was researched and provided by a dedicated Iredell County resident to help better depict the positive impacts that the current ISO ratings are having for Iredell County residents and property owners.

Next Steps:

The next steps for this process will be for Iredell County to review the data and information contained within this report as well as the recommendations contained herein.

Iredell County is encouraged to hold discussions with fire departments and rescue squads where collaboration of services and/or potential mergers would be most beneficial and evaluate funding model changes for FY 26-27. Also, a volunteer fire retention and recruitment officer as soon as conditions will allow. This could potentially begin with a part-time, dedicated person focused on building volunteerism in the FY 25-26 budget if so desired.

Further review and analysis of the rescue squad options would be necessary to develop the most effective and efficient model for delivering rescue services in Iredell County.

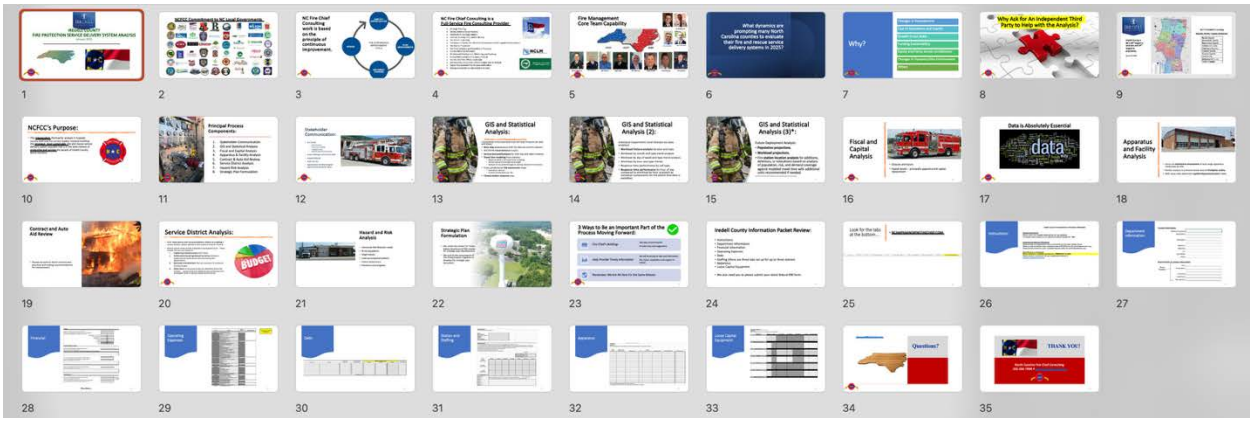
Given that this analysis depicts multiple components needed on the journey to improving the overall service delivery level (response data, fiscal data, community data, etc.), Iredell County should conduct a periodic review of the analysis within this report and refresh the key data annually to ensure that current and relevant data is being used by decision makers with the most up-to-date information available at the time.

The entire NCFCC team sincerely appreciates the opportunity to provide this vital information to Iredell County. We are proud to have assisted in efficiently supporting Iredell County in this critical endeavor. We humbly and sincerely thank everyone who supported this progressive initiative and genuinely express our honor to serve in this beneficial capacity of continuous improvement.

Section I: Stakeholder Feedback Summary

Fire Chief Group Collective Feedback Data:

NCFCC held an initial meeting with the Iredell County Fire Chiefs on January 14, 2025, which provided a project overview and review of the data collection form that was being requested from all Iredell County fire departments which provides fiscal data and apparatus data.



The following is the feedback received from the collective fire chiefs from across Iredell County in a strengths, weaknesses, opportunities and threats (or SWOT) discussion and analysis.

<u>Greatest Strengths:</u>

- Quality and dedication of the personnel serving.
- Working together and providing automatic aid with 3 or more departments responding together to structure fires.
- Strong Insurance Services Office (ISO) ratings, saving taxpayers significant money on insurance premiums.
- Good equipment to work with in performing duties.
- Fire departments are not struggling with having the equipment needed. There are not “have” and “have not” fire departments in Iredell County.
- There is a lot of diversity within Iredell County with population density and land use.
- The water system is improving throughout the county and fire departments are utilizing high volume tankers.

<u>Greatest Gaps:</u>

- The quality of personnel is not what it used to be with regards to people being as committed to being firefighters.

- We do not have enough people to carry out the essential functions on incidents.
- Volunteers are not available as often, and the number of volunteers has diminished.
- Response travel time has increased with the increase in traffic congestion and growth in the area.
- Being able to earn your firefighter 1 and firefighter 2 certifications at night has become almost impossible.
- The hours required for volunteers to receive basic training is incredibly high and discourages potential volunteers.
- There is not a standardized level of compensation and benefits across the county for career personnel.
- With our growth, there is an increasing call load/demand, and this higher call volume also drives volunteers away.
- There is a small pool of firefighter 1 and firefighter 2 certified personnel available to hire for career positions.
- As municipalities grown and expand, this growth reduces the tax base for the unincorporated area. However, fire departments from the unincorporated areas are still providing automatic aid to the municipalities.
- There is a wide diversity of areas served within the county (such as rural and urban); however, the same funding formula is used across the entire unincorporated area of the county.

Missed Opportunities:

- Educating our elected officials and public that we serve about our needs and fire service challenges.
- Municipalities could work more collaboratively with unincorporated fire departments when building fire stations due to annexations, such as not building two fire stations and only using one joint fire station.
- Providing the necessary staffing levels that are reflective of the hazards and risks served for better service delivery.
- Stopping the “do what you want to do” mentality regarding stations and needs of fire departments. Every fire department needs more people. Work to improve the overall service delivery system rather than individual fire department needs.

- Better manage the high-cost fire apparatus to last longer by rotating to areas of higher and lower call demand to even out the daily wear and tear.
- Individual fire departments could merge with each other to become more efficient and improve sustainability.

Concerns:

- What happened to Wayside can happen to other fire departments in Iredell County.
- High-cost fire apparatus is in place, but there is no one there to operate them.
- There is a strong need for consistency, such as with communications, self-contained breathing equipment (SCBA) and others.
- New homes are being built so close together, there is such a high potential of fire spread and conflagration with the personnel resources that we currently have.
- The lack of knowledge that the elected officials have about the fire service is concerning and we must correct this gap.
- We are not providing physicals for our firefighters and there is concern about firefighter health and fitness.
- There is concern about recordkeeping and compliance within the fire service; are people doing the right/proper things?
- There are many concerns about the funding model that is being used for Iredell County. This includes the county using an antiquated system with the countywide fire tax, funding going out of the county to fire departments, and the system supporting municipal expansion by funding automatic aid for municipalities.

Fire Chief Individual Interview Summary:

All fire departments that contract with Iredell County were met personally one-on-one and asked a series of questions to gain input and understanding. Regarding the question of what the chiefs saw as the key positives or what was working the best in the fire and rescue service delivery system in 2025 in Iredell County, the top responses included 1) the dedication and quality of personnel who serve Iredell County, 2) the ability of the Iredell County departments to respond together through automatic and mutual aid, and 3) the condition of the fire apparatus fleet and overall response equipment.

When asked about what is perceived as the greatest weaknesses for their fire department, or what was holding their fire department back the most in 2025, the top responses included 1) challenges with either lack of available personnel or personnel not being fully committed to the fire service, 2) the difficulty in personnel to obtain Firefighter Certifications and/or complete the needed training, and 3) the growth of Iredell County and the challenges it presents to the fire service within the county.

In response to what the fire chiefs believe are the greatest missed opportunities, the primary responses included 1) the lack of engagement the Iredell County fire service has with elected officials, 2) the lack of collaboration between the municipal departments and the non-profit departments, and 3) the need for consistent response standards and outcomes for all risk levels.

When asked what the greatest threat to the Iredell County fire service the most common responses centered around the 1) the lack of volunteerism and/or lack of available personnel within the fire service, 2) the need of accountable management within all the departments relating to compliance, and 3) the continued funding of the fire departments within the county.

Fire Chiefs also shared additional items of concern that they had related to the fire service in Iredell County. There was a wide variety of topics noted in these discussions. Many of the items that were mentioned focused on the differences found in the county. The growth found in the southern parts of the county is changing the needs there, while the more rural western and northern parts of the county are not seeing the development and growth. Most of the chiefs spoke to ensuring there was an adequate equitable funding mechanism into the future. While discussing funding a number of the chiefs discussed the challenges of maintaining or building new stations. Several chiefs mentioned there is a duplication of services with the rescue squads in Iredell County. A number also discussed the need for accountability for all departments, in particularly after the

closing of a non-profit department. Several chiefs expressed the importance of ensuring their firefighters were operating safely and that there was a need for consistent training throughout the county. These chiefs when discussing training highlighted the challenges of suitable locations for training. A number of the chiefs also mentioned the importance of implementing the findings of the study and developing a strategic vision for the future of the Iredell County fire service.

Firefighter Feedback Through Open Survey:

From the above feedback from all chiefs throughout the county, a survey was created to gain additional perspective and increase inclusiveness of all providers.

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May 8, 2025

To: All Iredell County Firefighters

THANKS to the fire chiefs in Iredell County for working with us over recent weeks gathering information about the fire and rescue service delivery system in Iredell County as we work to help provide a strategic plan for the fire service for the years ahead. We have received important information from the fire chiefs and now would like to extend the opportunity to all firefighters in Iredell County to provide your valuable input about your perspective on what you see as the overall county fire service system's greatest strengths, gaps, and perceptions.

The fire chief's input has allowed us to assemble a survey to gage what the collective fire service sees as the highest priorities, which will help with the strategic plan for the next few years. We also want to make sure that everyone has an opportunity to give input. Please take a few minutes to participate in this survey with only nine (9) questions. It won't take much of your time, but your contribution will be most important to this process. Please complete this survey by **5pm Sunday, May 25, 2025**. There is a QR code below that you may choose to use, or the link to this survey is:

https://www.surveymonkey.com/r/IREDELLCOUNTYFIREFIGHTERS

Please know that this survey is anonymous. We are an independent contractor and we are not tracking who responses come from. We are simply interested in collecting what you have to say and reporting the summaries of the responses. Thanks for your cooperation and support. More importantly, thank you for your dedicated service to the people of Iredell County!

Sincerely,

Gregory H. Grayson
Chief Officer

"Strengthening fire and rescue service delivery systems through continuous improvement."

INTRODUCTION/OVERVIEW

This report provides feedback from Iredell County Firefighters related to the 2025 Strategic Planning. The feedback was collected from 78 Iredell County firefighters via Survey Monkey. This report will be a comprehensive overview of the firefighter's opinions. The survey consisted of 8 questions.

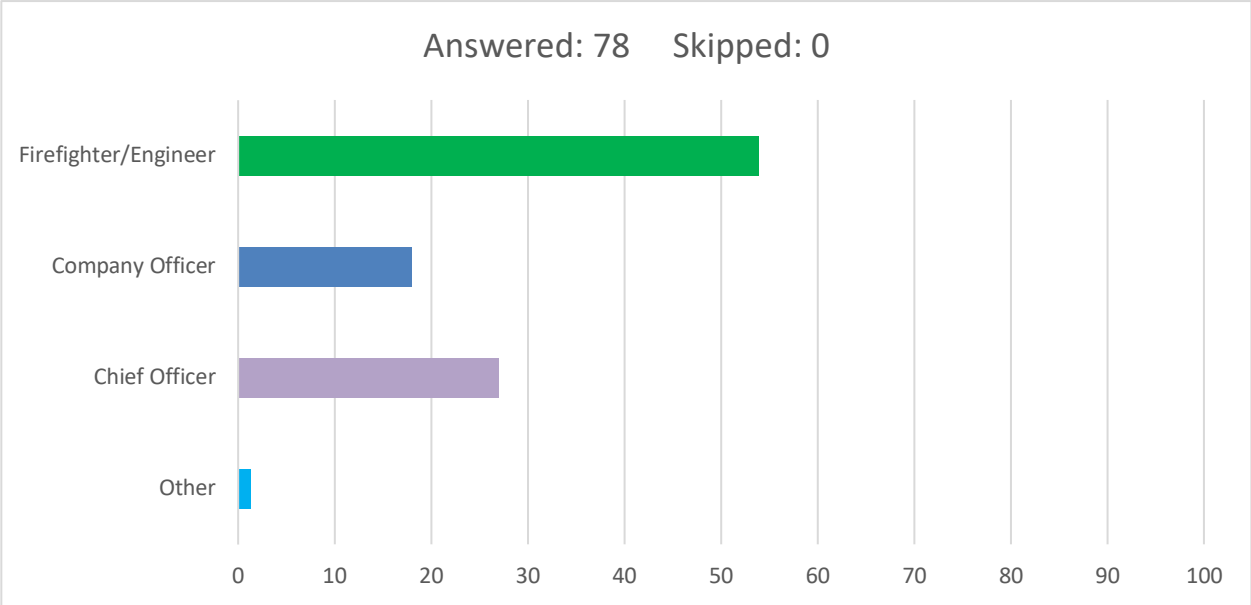
BREAKDOWN

This report will examine the breakdown of the 8 questions.

SURVEY QUESTIONS

Question 1

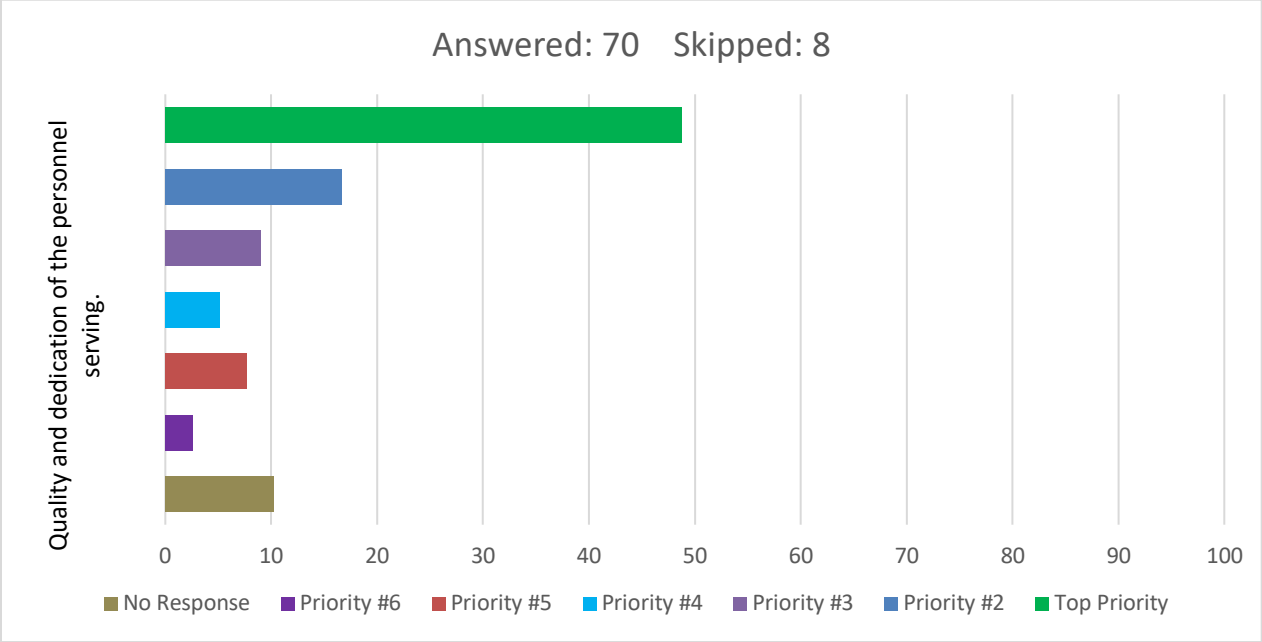
Q1 What rank best represents the rank that you currently hold?

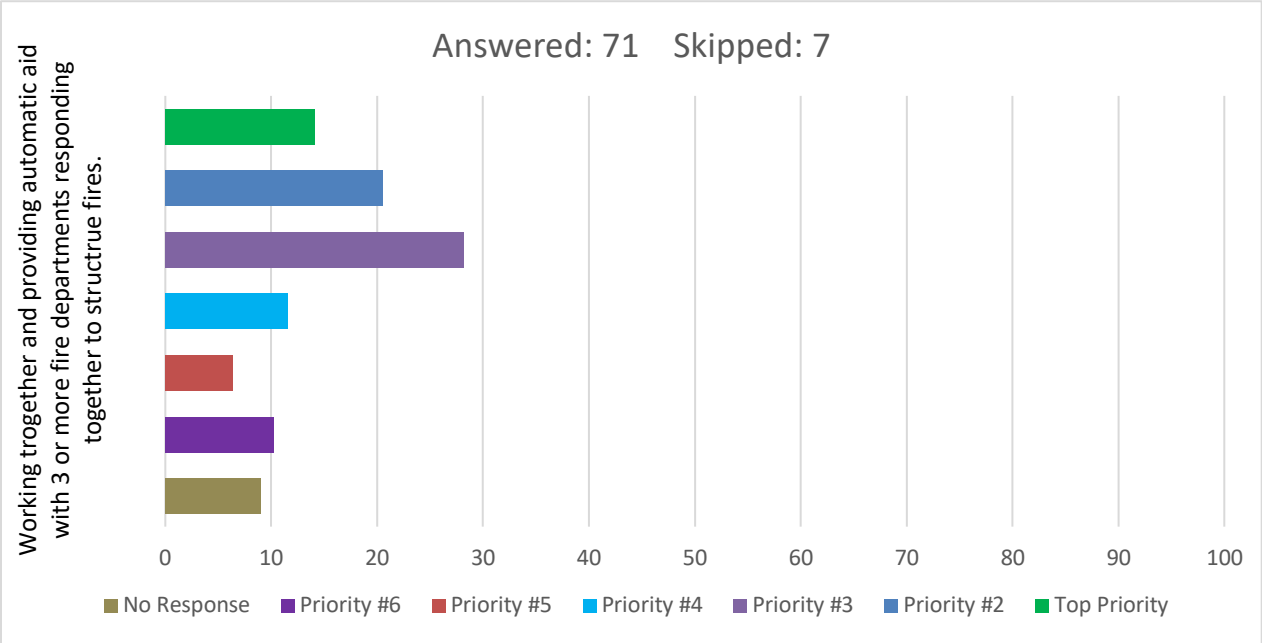


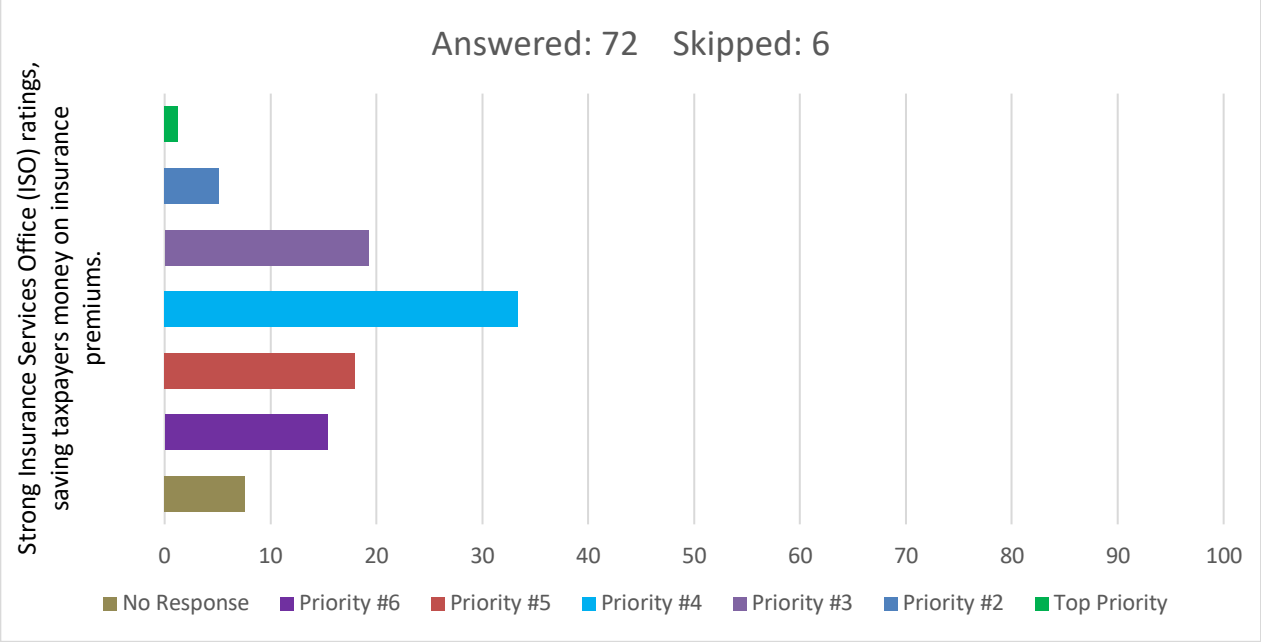
ANSWER CHOICES	RESPONSES	
Firefighter/Engineer	53.85%	42
Company Officer	17.95%	14
Chief Officer	26.92%	21
Other	1.28%	1
Total Respondents:		78

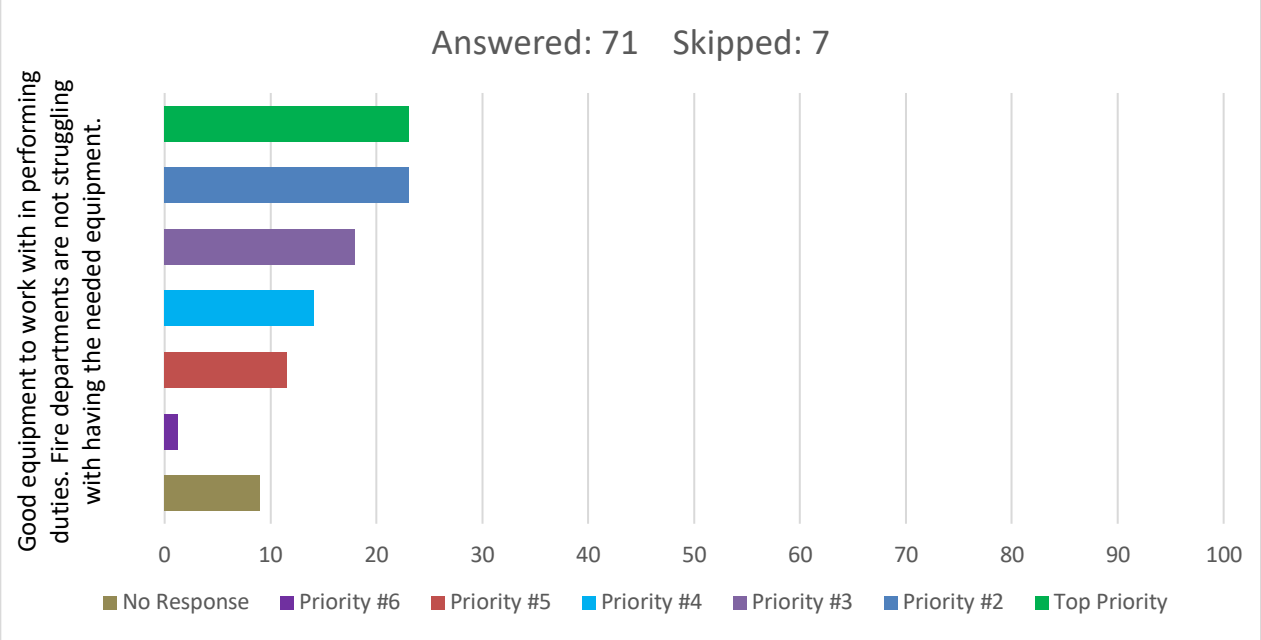
Question 2

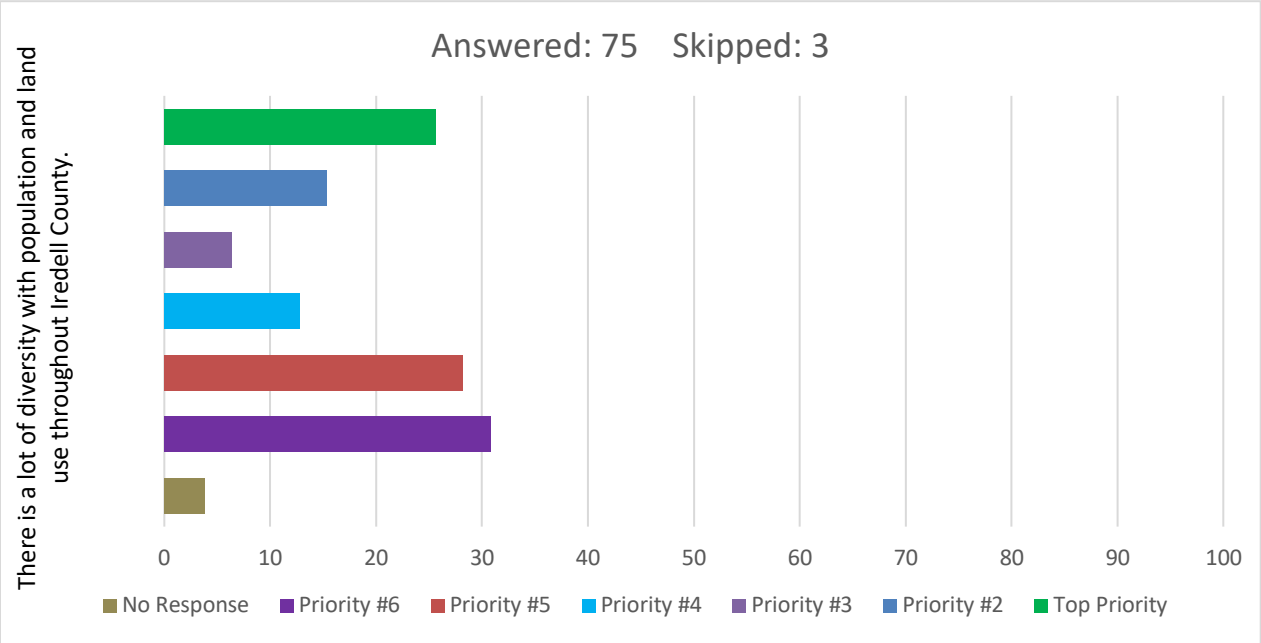
Q2 What do you identify as the greatest strength of the fire and rescue service delivery system in Iredell County? What are you most proud of about the fire and rescue services provided by the fire departments throughout Iredell County? Please place these in your priority order.

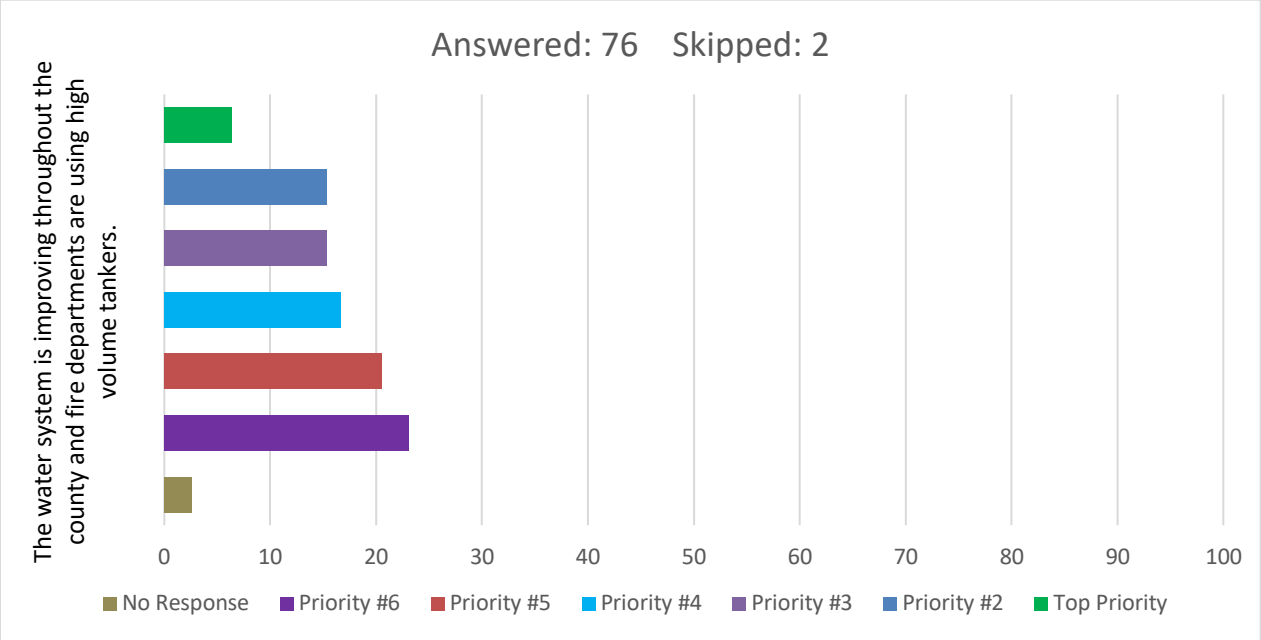





Answered: 72 Skipped: 6
Strong Insurance Services Office (ISO) ratings, saving taxpayers money on insurance premiums.
0
10
20
30
40
50
60
70
80
90
100
No Response
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 71 Skipped: 7
Good equipment to work with in performing duties. Fire departments are not struggling with having the needed equipment.
0
10
20
30
40
50
60
70
80
90
100
No Response
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 75 Skipped: 3
There is a lot of diversity with population and land use throughout Iredell County.
0
10
20
30
40
50
60
70
80
90
100
No Response
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 76 Skipped: 2
The water system is improving throughout the county and fire departments are using high volume tankers.
0
10
20
30
40
50
60
70
80
90
100
No Response
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority

	TOP PRIORITY	PRIORITY #2	PRIORITY #3	PRIORITY #4	PRIORITY #5	PRIORITY #6	NO RESP	TOTAL
Quality and dedication of the personnel serving.	48.72% 38	16.67% 13	8.97% 7	5.13% 4	7.69% 6	2.56% 2	10.26% 8	78
Working together and providing automatic aid with 3 or more fire departments responding together to structure fires.	14.10% 11	20.51% 16	28.21% 22	11.54% 9	6.41% 5	10.26% 8	8.97% 7	78
Strong Insurance Services Office (ISO) ratings, saving taxpayers money on insurance premiums.	1.28% 1	4.71% 4	19.23% 15	33.33% 26	17.95% 14	15.38% 12	7.69% 6	78
Good equipment to work with in performing duties. Fire departments are not struggling with having the needed equipment.	23.08% 18	23.08% 18	17.95% 14	14.01% 11	11.54% 9	1.28% 1	8.97% 7	78
There is a lot of diversity with population and land use throughout Iredell County.	2.56% 2	15.38% 12	6.41% 5	12.82% 10	28.21% 22	30.77% 24	3.85% 3	78
The water system is improving throughout the county and fire departments are using high volume tankers.	6.41% 5	15.38% 12	15.38% 12	16.67% 13	20.51% 16	23.08% 18	2.56% 2	78

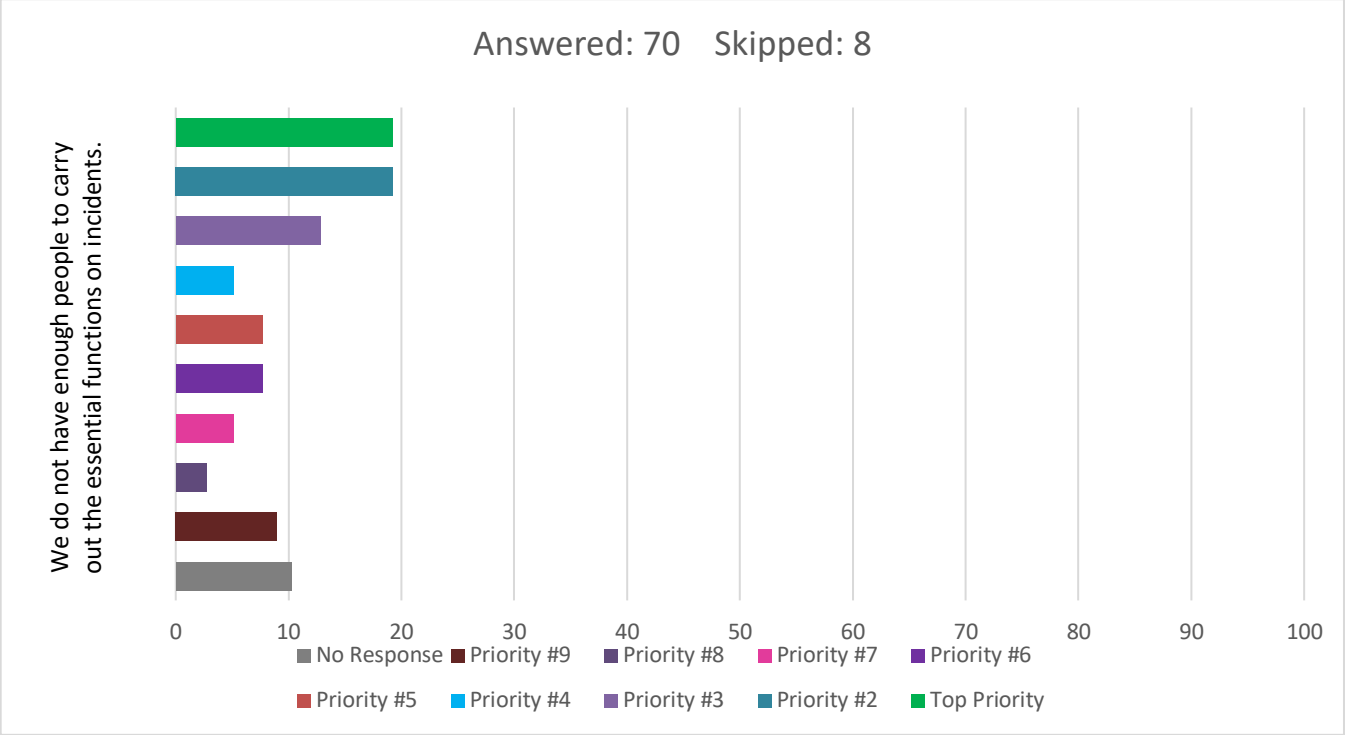
Question 2 Comments

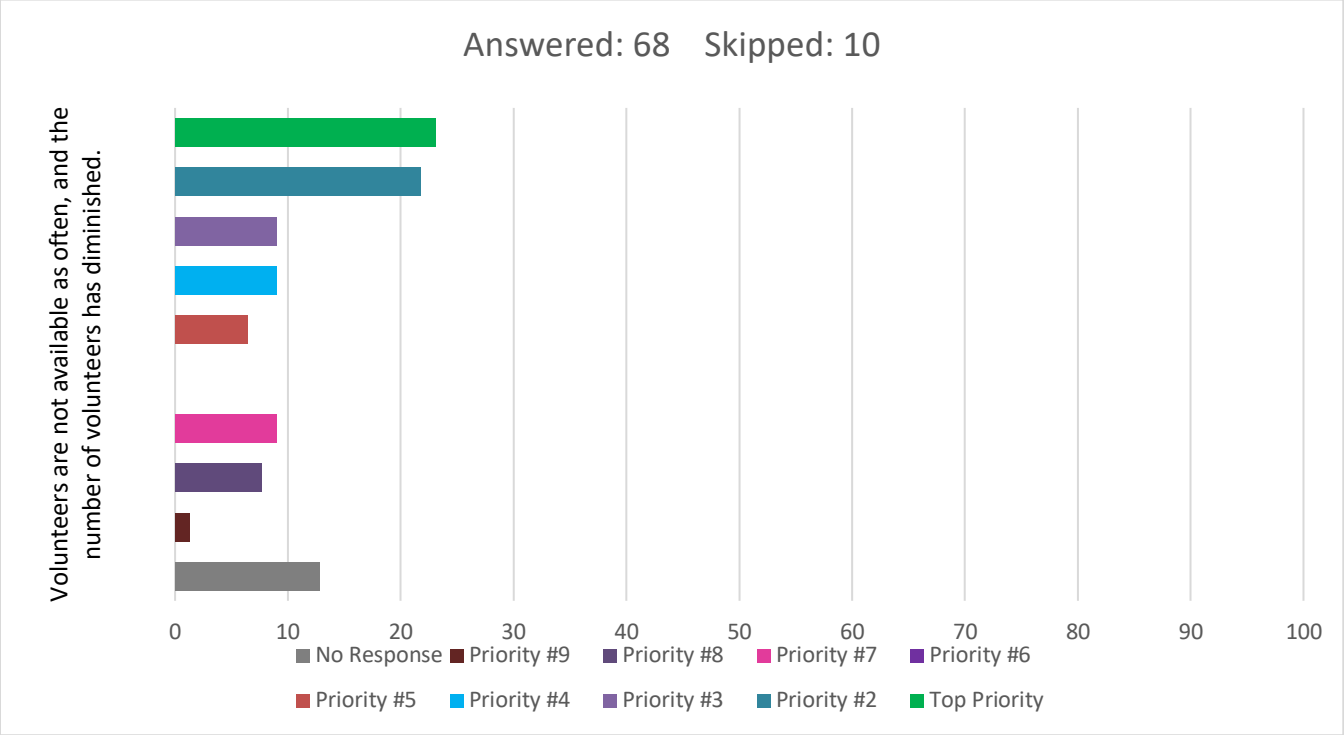
- Egos are way out of hand among the departments however, we operate in this county relying on each other and many don't think they need that approach, when in actually there is no dispatch outside of medical response the send a single unit…it's always multiple for a reason.
- How do ISO 5 rated depts receive a 120k "supplement" with a full time chief? And depts rated 4 don't receive anything. Only since you have identified strong iso ratings a priority.
- The water system the problem comes from Iredell water they do not allow fire dep to get adequate hydrant training/pump training.
- The "TOP" priority should be money. Why are departments getting way more than they need AKA "Cool Springs," Lake Norma. Mt. Mourne. A * volley fire chief making $70k+ is a problem. Shepherds as well they try to be self-dependent. I have seen them operating firsthand and it has not improved the Wayside situation. Trinity fire dept I was on there for about 2ish years and had at least 18 members have left. Let's focus on the W's Who, What, When, Where, and most importantly Why.
- There seems to be accountability for personnel to have the need training or certifications to respond to calls and perform their duties. As long as there is a warm body in the seat is all that some of the chiefs are concerned with.
- Funding is better in Iredell County that it is in a lot of other counties in this state. We have the haves, and the have mores. Some don't see that as a strength. I do. Sharing revenue made the NFL the league that it is. If the NFL didn't share revenue, there would be no Buffalo Bills or Green Bay Packers. Same here. The southern end of the county is where the tax base is. That's true for general funds taxes and fire taxes.

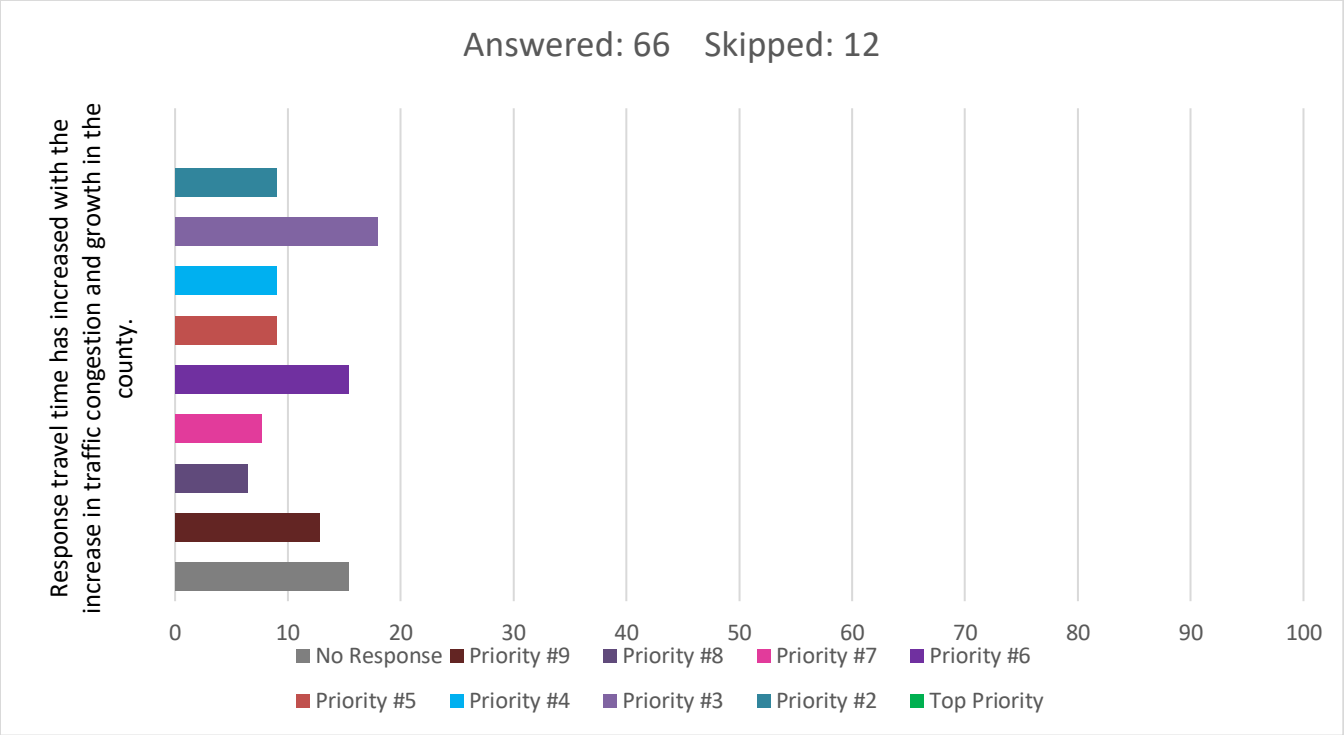
- The county has done a good job of providing needed equipment. The problem I see is that many departments need to look at the difference in needs and wants. There's a lot of money spend on fancy apparatus, buildings and equipment that's more of want than a need.
- Training: departments following OSHA and national standards as guidelines for their training programs.
- Fire departments having the trained people, correct equipment, and their stations are in the best locations to provide the rescue service for the taxpayers. Being able to save the county/taxpayers money, by stopping the duplication or service by doing away with the rescue squad.
- The focus more on over reaching policy manipulation from both the county side and dept side is counterproductive, whereas it should be more involved in the personnel and operational side of providing the optimal outcomes, with the folks that give their time to these depts especially those that are volunteer…they are more worried about a ISO rating that what performance level a depts providing.
- Iredell rescue squad is a duplicated service and is a huge waste of taxpayer dollars!
- The department I am on the chiefs pick their favorites. I believe in my opinion radios should be placed on all apparatuses that way if you are a volunteer running pov to the call you will have one. The Chief on my department only have 4 radios out at the station for the firefighters to use and say that you have to met to have one with you at all times.
- These questions and rankings are crap. This question doesn't need to be on a survey, these answers and questions need to answered face to face to allow for clarification and rebuttal.
- You asked 2 questions in one & the answer to both are not the same so let me say that they countywide model needs to adapt. The FDs need to focus on what's important to their specific needs for their district. Too much money being spent on redundant services and equipment. My answers are what I think we should be focusing on, not where I feel we are.
- You have some departments that are over budgeted and some that are scrapping the barrel to get by.

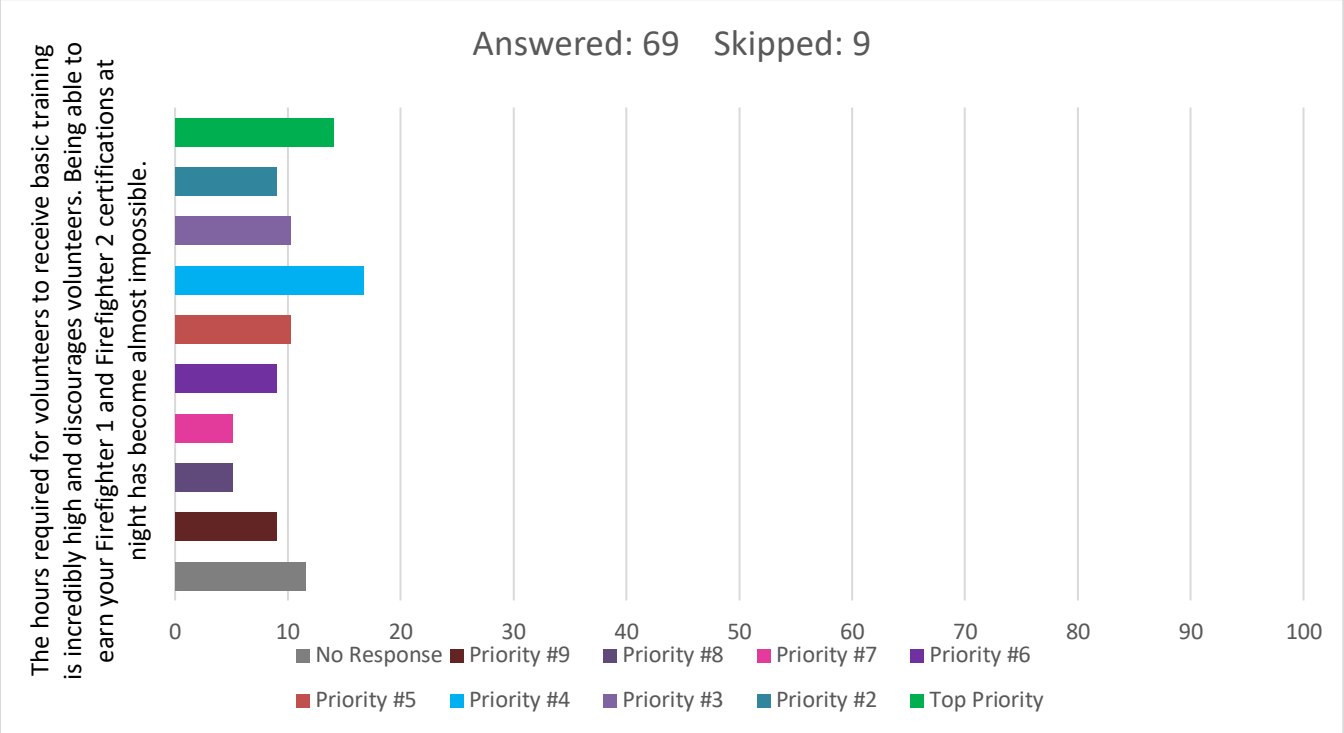
Question 3

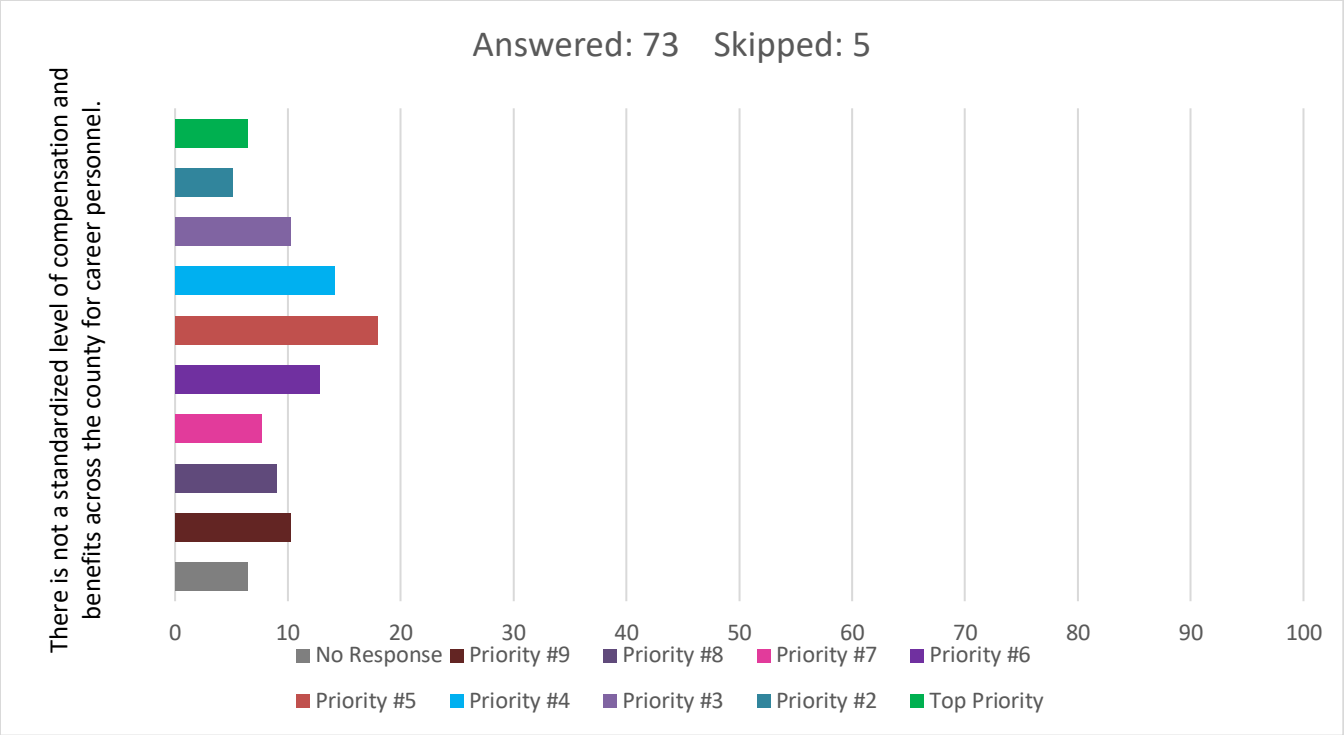
Q3: What do you identify as the greatest weaknesses needing the most attention within the fire and rescue service delivery system in Iredell County? Where is the greatest gap? Please place these in your priority order.

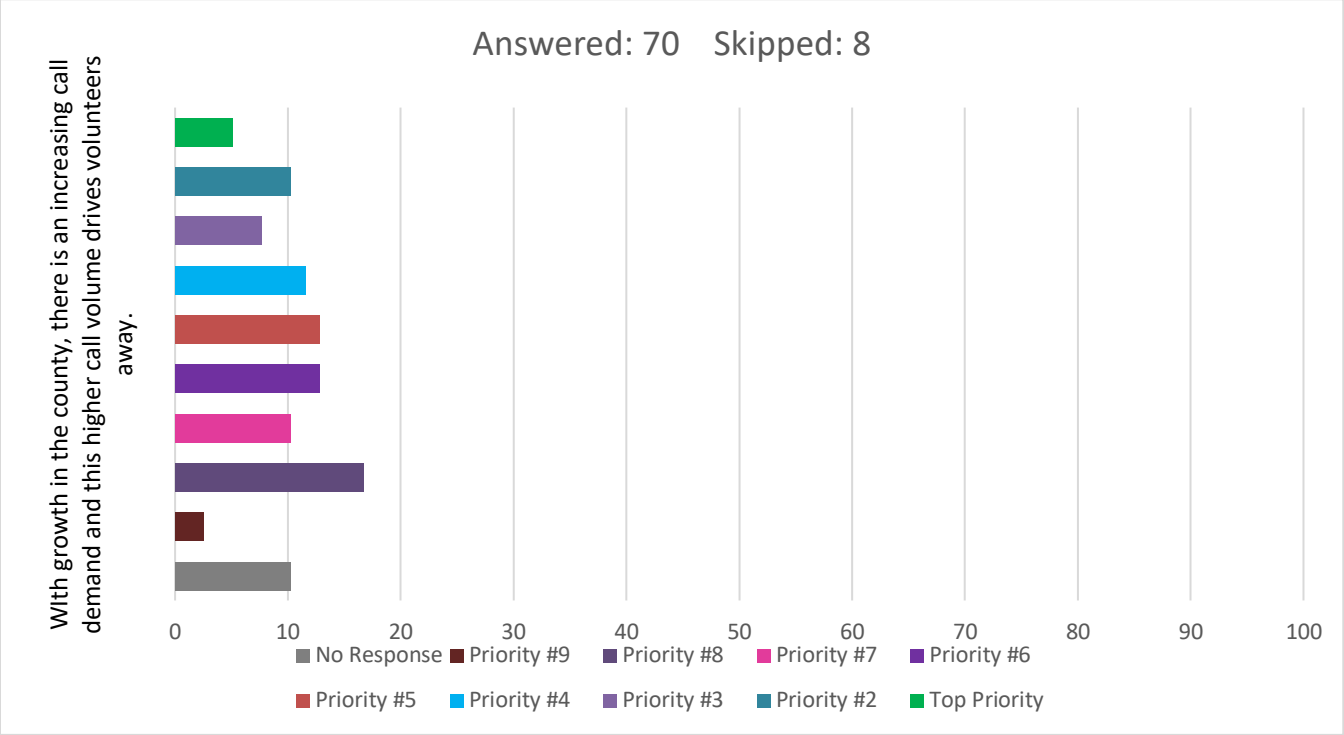


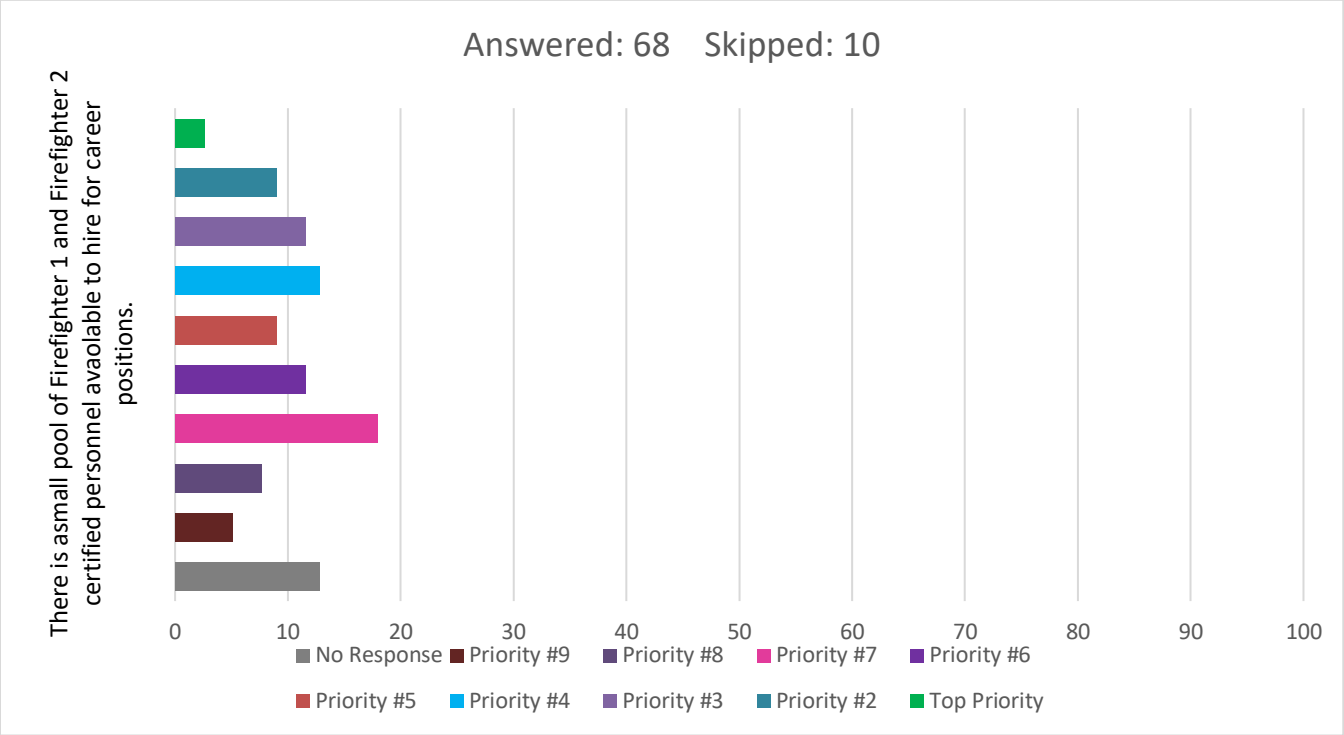


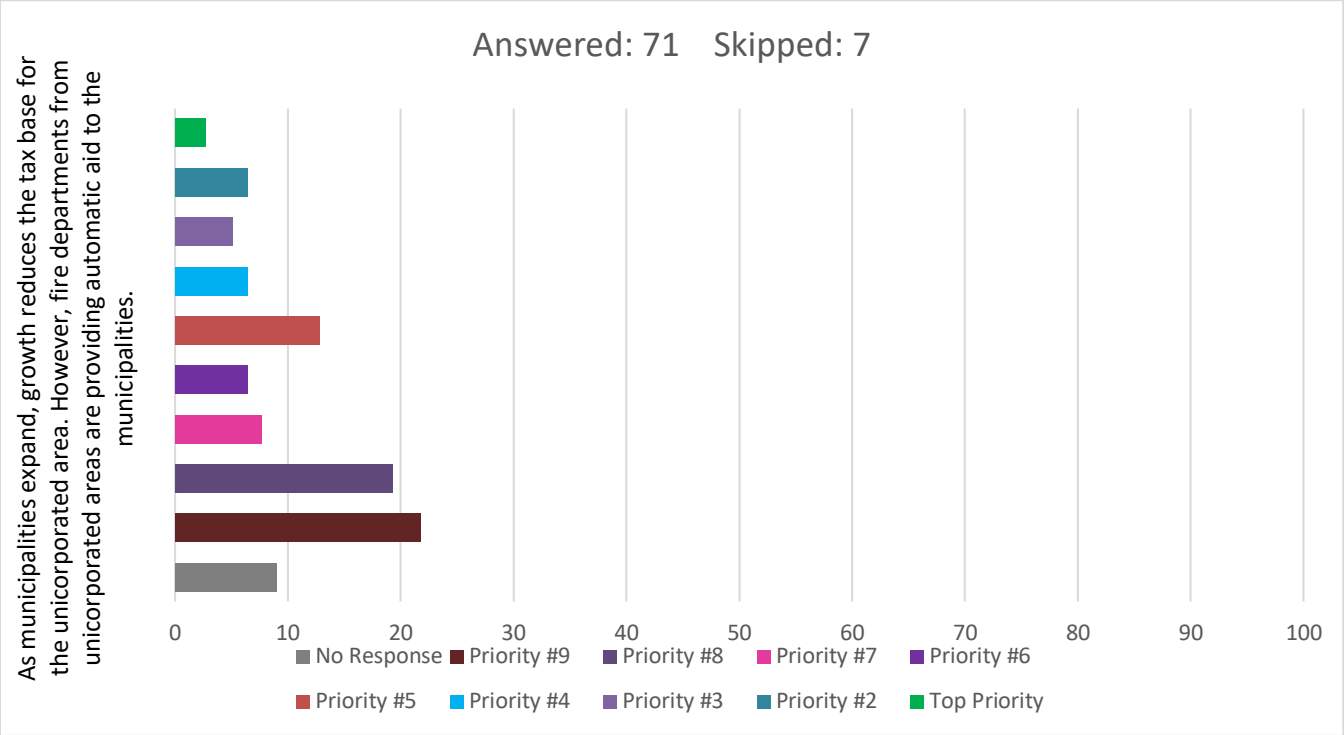

Answered: 66 Skipped: 12
Response travel time has increased with the increase in traffic congestion and growth in the county.
0
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20
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40
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60
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80
90
100
No Response
Priority #9
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority

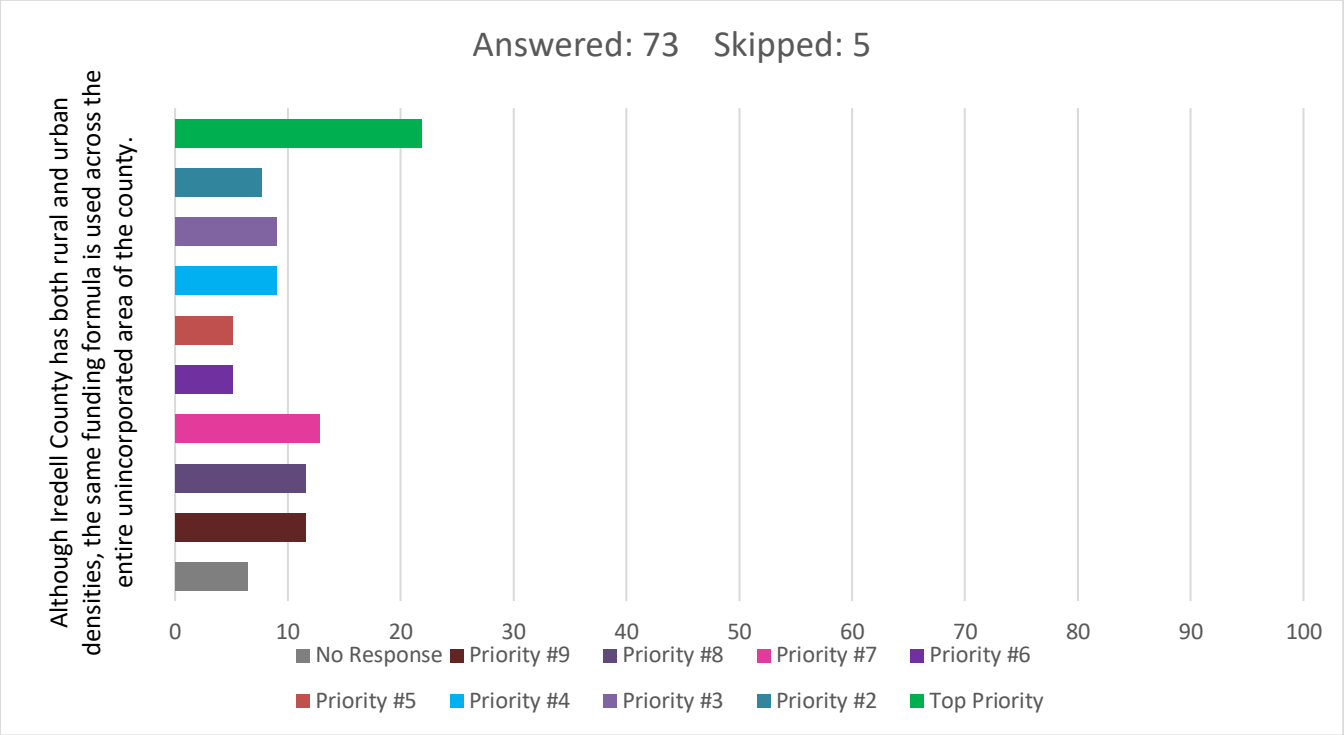

Answered: 69 Skipped: 9
The hours required for volunteers to receive basic training is incredibly high and discourages volunteers. Being able to earn your Firefighter 1 and Firefighter 2 certifications at night has become almost impossible.
0
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30
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90
100
No Response
Priority #9
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 73 Skipped: 5
There is not a standardized level of compensation and benefits across the county for career personnel.
0
10
20
30
40
50
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80
90
100
No Response
Priority #9
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 70 Skipped: 8
With growth in the county, there is an increasing call demand and this higher call volume drives volunteers away.
0
10
20
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70
80
90
100
No Response
Priority #9
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 68 Skipped: 10
There is asmall pool of Firefighter 1 and Firefighter 2 certified personnel avaolable to hire for career positions.
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20
30
40
50
60
70
80
90
100
No Response
Priority #9
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 71 Skipped: 7
As municipalities expand, growth reduces the tax base for the unicorporated area. However, fire departments from unicorporated areas are providing automatic aid to the municipalities.
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10
20
30
40
50
60
70
80
90
100
No Response
Priority #9
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 73 Skipped: 5
Although Iredell County has both rural and urban densities, the same funding formula is used across the entire unincorporated area of the county.
0
10
20
30
40
50
60
70
80
90
100
No Response
Priority #9
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority

	TOP	#2	#3	#4	#5	#6	#7	#8	#9	NR	TOTAL
We do not have enough people to carry out the essential functions on incidents.	19.23% 15	19.23% 15	12.82% 10	5.13% 4	7.69% 6	7.69% 6	5.13% 4	3.85% 3	8.97% 7	10.26% 8	78
Volunteers are not available as often, and the number of volunteers has diminished.	23.08% 18	21.79% 17	8.97% 7	8.97% 7	6.41% 5	0.00% 0	8.97% 7	7.69% 6	1.28% 1	12.82% 10	78
Response travel time has increased with the increase in traffic congestion and growth in the county.	0.00% 0	8.97% 7	17.95% 14	8.97% 7	8.97% 7	12.82% 10	7.69% 6	6.41% 5	12.82% 10	15.38% 12	78
The hours required for volunteers to receive basic training is incredibly high and discourage volunteers. Being able to earn your Firefighter 1 and Firefighter 2 certifications at night has become almost impossible.	14.10% 11	8.97% 7	10.26% 8	16.67% 13	10.26% 8	8.97% 7	5.13% 4	5.13% 4	8.97% 7	11.54% 9	78
There is not a standardized level of compensation and benefits across the county for career personnel.	6.41% 5	5.13% 4	10.26% 8	14.10% 11	17.95% 14	12.82% 10	7.69% 6	8.97% 7	10.26% 8	6.41% 5	78
With growth in the county, there is an increasing call demand and this higher call volume drives volunteers away.	5.13% 4	10.26% 8	7.69% 6	11.54% 9	12.82% 10	12.82% 10	10.26% 8	16.67% 13	2.56% 2	10.26% 8	78
There is a small pool of Firefighter 1 and Firefighter 2 certified personnel available to hire for career positions.	2.56% 2	8.97% 7	11.54% 9	12.82% 10	8.97% 7	11.54% 9	17.95% 14	7.69% 6	5.13% 4	12.82% 10	78
As municipalities expand, growth reduces the tax base for the	5.13% 4	6.41% 5	5.13% 4	6.41% 5	12.82% 10	6.41% 5	7.69% 6	19.23% 15	21.79% 17	8.97% 7	78

unincorporated area. However, fire departments from unincorporated areas are providing automatic aid to the municipalities.											
Although Iredell County has both rural and urban densities, the same funding formula is used across the entire unincorporated area of the county.	21.79% 17	7.69% 6	8.97% 7	8.97% 7	5.13% 4	5.13% 4	12.82% 10	11.54% 9	11.54% 9	6.41% 5	78

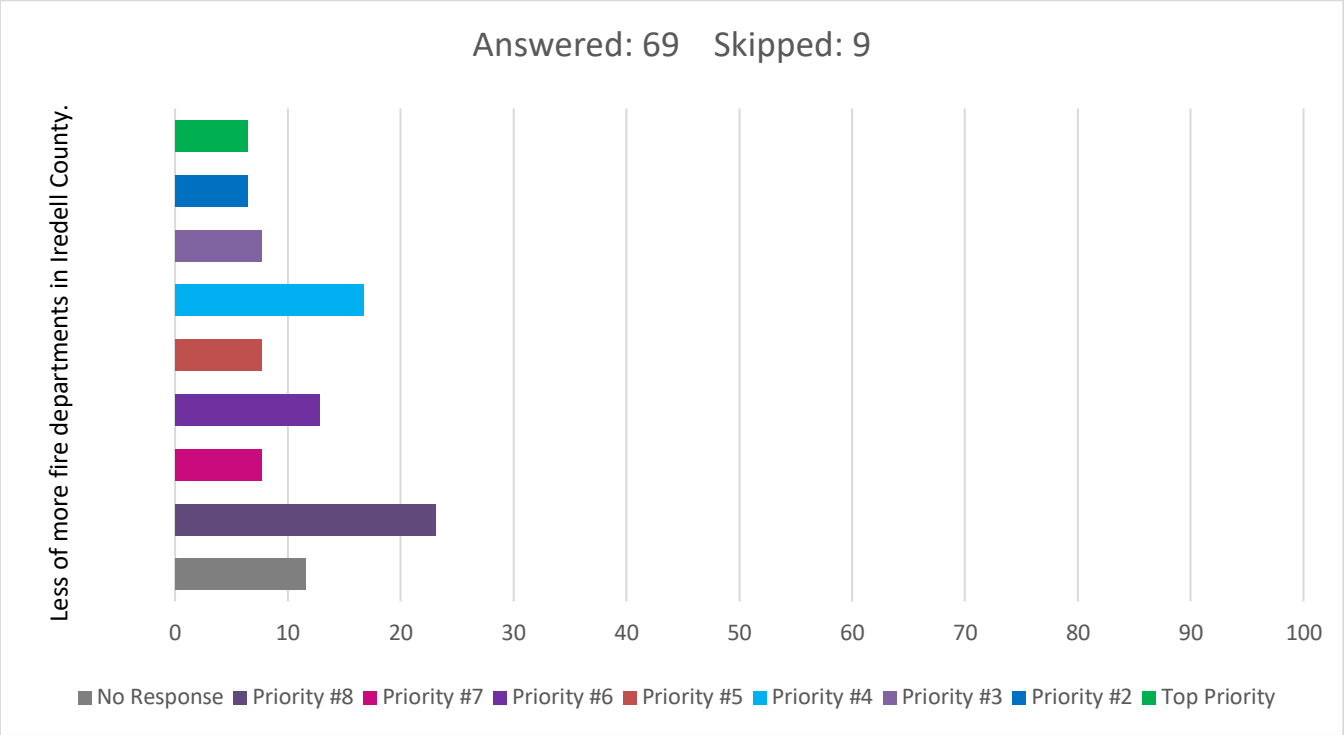
Question 3 Comments:

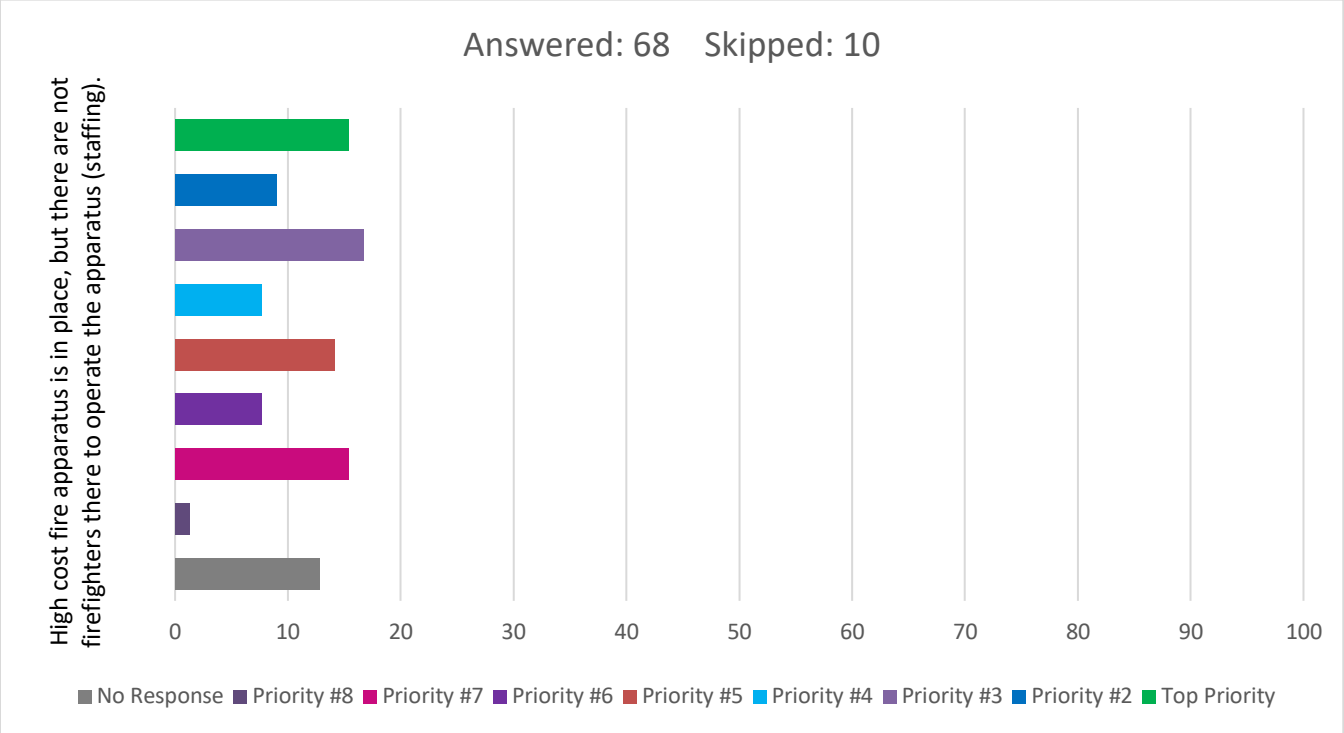
- The state and county has gotten too focused on a "certification" instead of the operational side of training that many depts have done and still do...way before certifications existed...part of the reason you lack the surge of volunteers is because of the heavy focus on certs...when many of them are already well-trained...and can outperform those with so called certifications...from what I understand on the funding...giving departments funding is way out of balance when some that have high call volume and operational demands is basically funded in the same manner as those with way less calls and demands...that makes no sense what so every.
- As annexation reduces the land size of some fire districts, the growth increases the property values for both the incorporated and unincorporated areas. Additionally, open land is often the subject of annexation. Often, this land was previously in agricultural or forestry programs that reduced the tax liabilities. I have yet to see a year that the overall property valuation for a district was reduced due to annexation. They have only gone down due to other economic factors such as the mortgage crisis of 07-09.
- The county preaches equity between the departments but never delivers on it. The county manager and some board members play favorites and don't treat all departments equally. Some departments have paid chiefs making nearly six figures while others have strictly volunteer chiefs. Increases in funding based on a percentage is not equitable between departments. Some departments are funded to staff 4 on a truck while others are paid for two. Some departments have the funding to pay above 30 dollars an hour, while some barely afford 16. If you want to preach equity, you better living by it.
- All pay needs to be the same for all fire departments.
- Better working relationships between departments and agencies. We are all in this together. When the big one happens, it will take everyone working together.
- Iredell Rescue operations and procedures of running clear across the county for basic medical calls is unnecessary. Rescue operations perhaps, but not medical calls. The level of service on calls provided by IRS is near nothing with the exception of a few individuals. They show up and what the work happens, providing no viable aid.

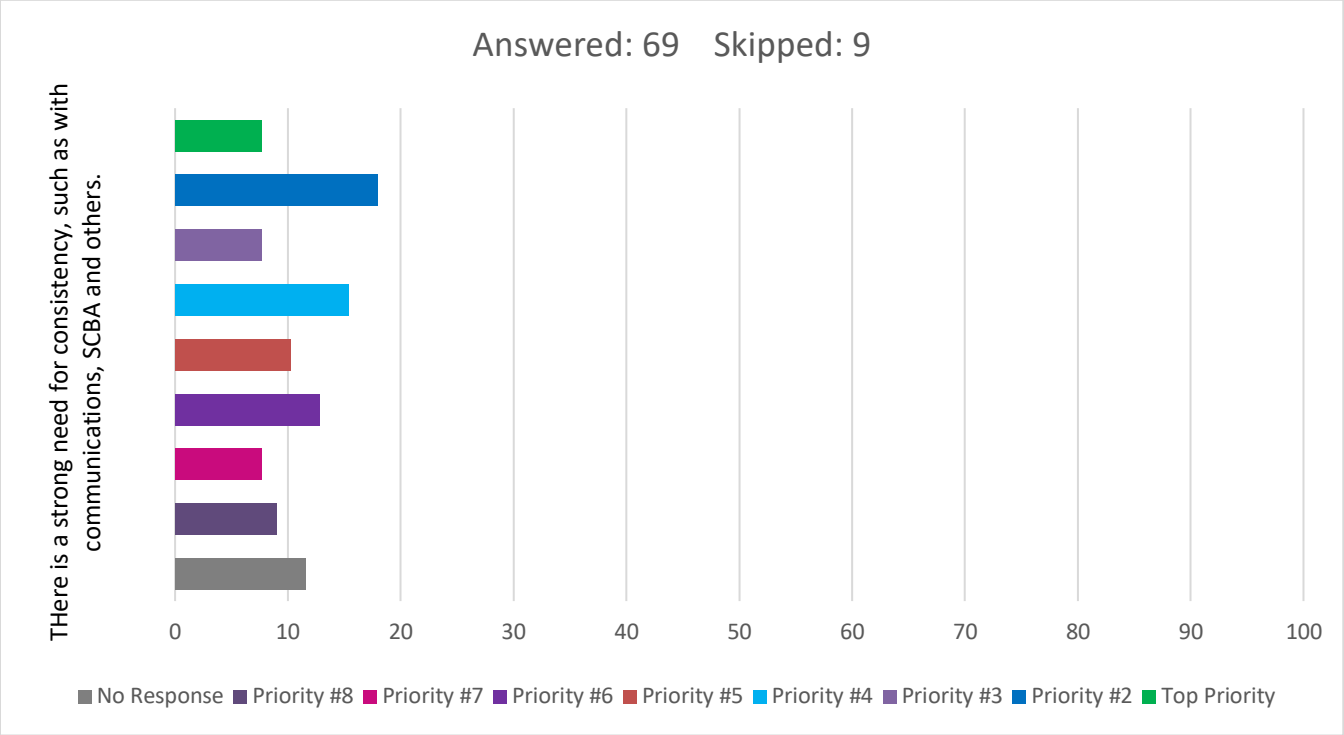
- The greatest weakest is that fire departments has put their personal needs above their external stakeholders needs.
- The formula typically encompasses call volume vs area covered as main criteria but yet the weight of each seems skewed as the depts that have higher call volumes…(some are 10 fold that of others) are not compensated correctly for that output…ie…higher call volumes will have higher wear and tear on vehicles, and equipment and personnel…there needs to be heavier weight in a dollar amount when that dept responds to higher call volume. They should not have to beg and plead with officials to function when they have a proven track record of response and output…dept. A should be compensated more sufficiently to operate when they run more calls in month than dept B, C, D so on…runs in a year.
- Iredell rescue squad is a duplicated service and is a huge waste of taxpayer dollars!
- Every dept across the county should pay the same for a fire chief position, they do the exact same job from Monticello, cool springs, ebenezer and so on. No one chief or part time staff should be paid more than the next.
- Again, these questions are not for surveys.
- Pay and retirement is disturbingly low and I'm sure is why we have such a low interest level and turnover rate.
- Constant battle of losing career personnel due to lack of sufficient pay. In the most recent graduating class of six we have had two leave in less than five minutes on the job with others considering it. Many of our personnel are working one if not two other part time jobs just to make ends meet.
- The rescue squad is a complete waste of taxpayer money mainly for the citizens of Statesville. Also, some departments mis-use money.
- The funding formula is broken. Just because a department only has one station is not a reason to fund them less. Funding needs to account for calls answered not dispatched. Arrival on scene and have more emphasis on working incidents. Departments that run more fires and more pin ins use equipment and during use. Equipment breaks. Also, the rescue squads are duplication of service for a majority of the calls they are dispatched too.
- Funding definitely needs to take call volume into account & not just square mileage. Additionally, every department aside from the truly career departments are deficient in staffing & it's not just due to funding but also lack of qualified candidates.
- Municipalities are eating up higher taxed areas and leaving the scraps for the rural departments.

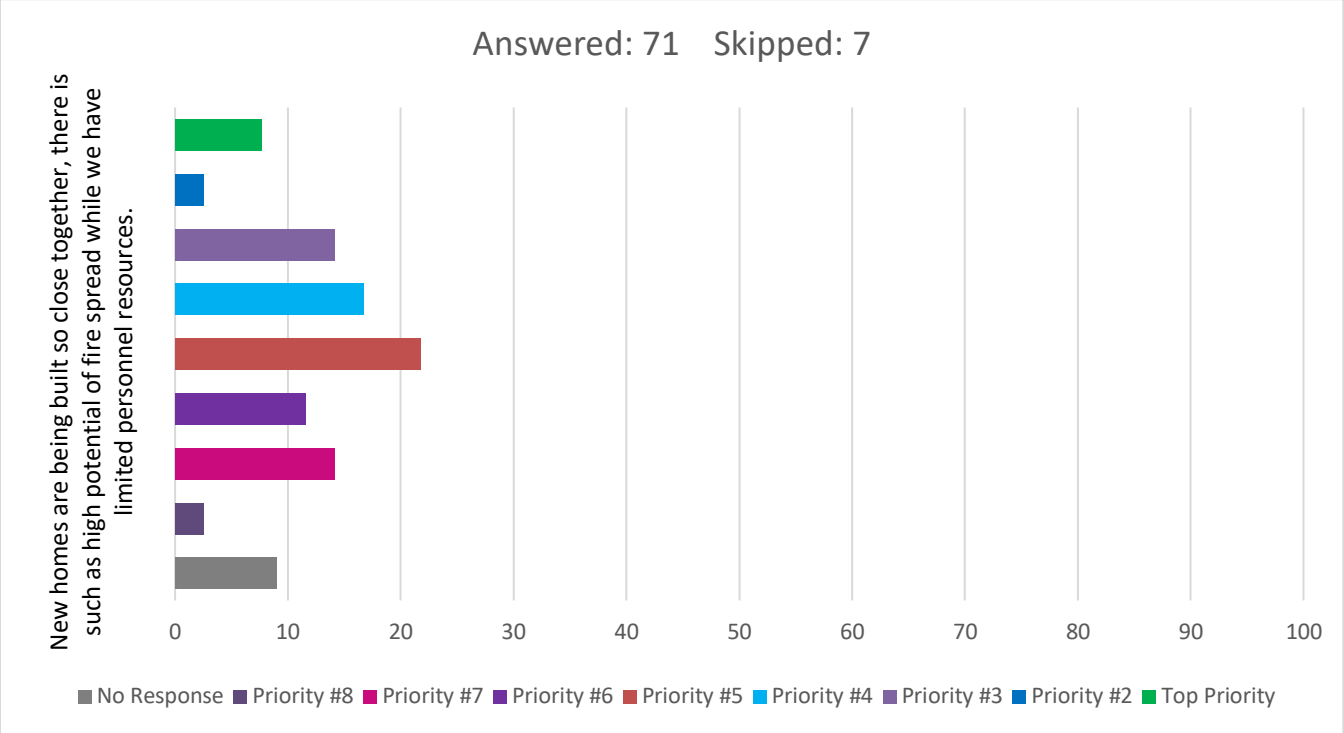
Question 4.

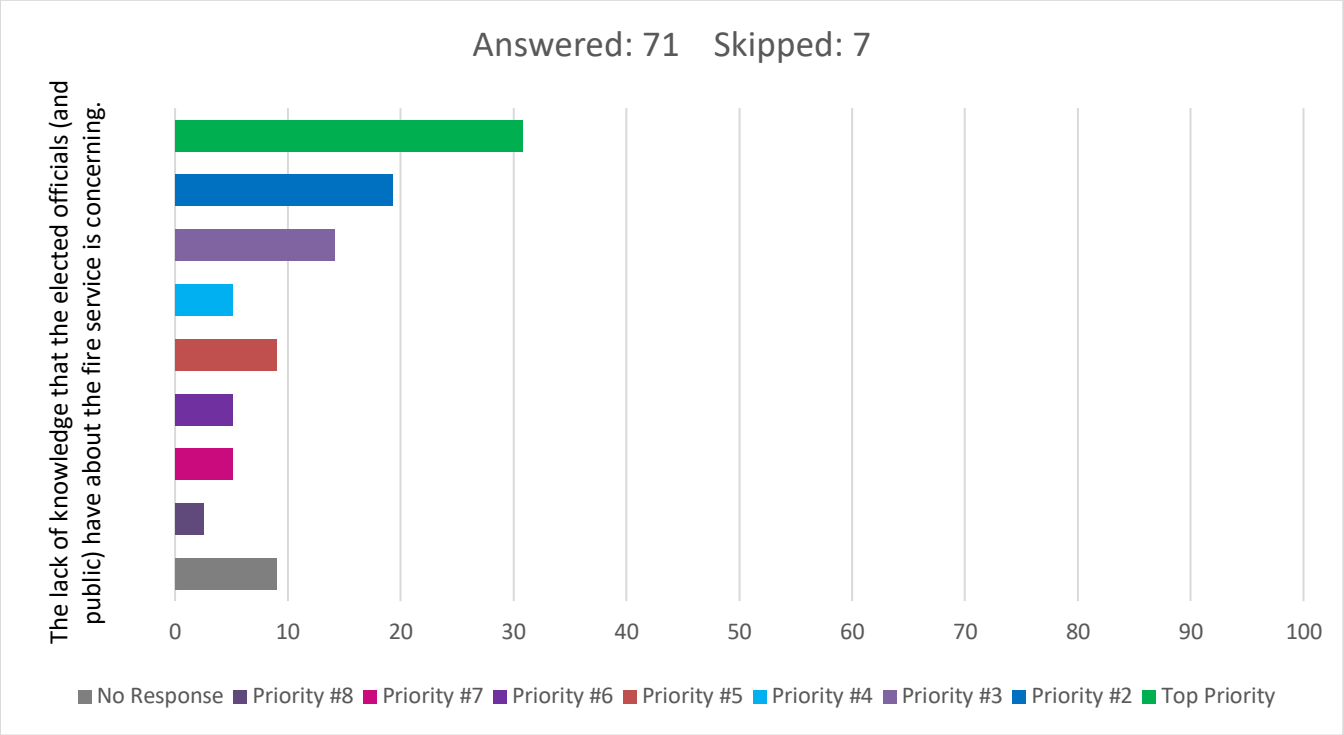
Q4: What do you identify as the greatest concerns that worry you the most about the Iredell County fire service. Please place these in your priority order.

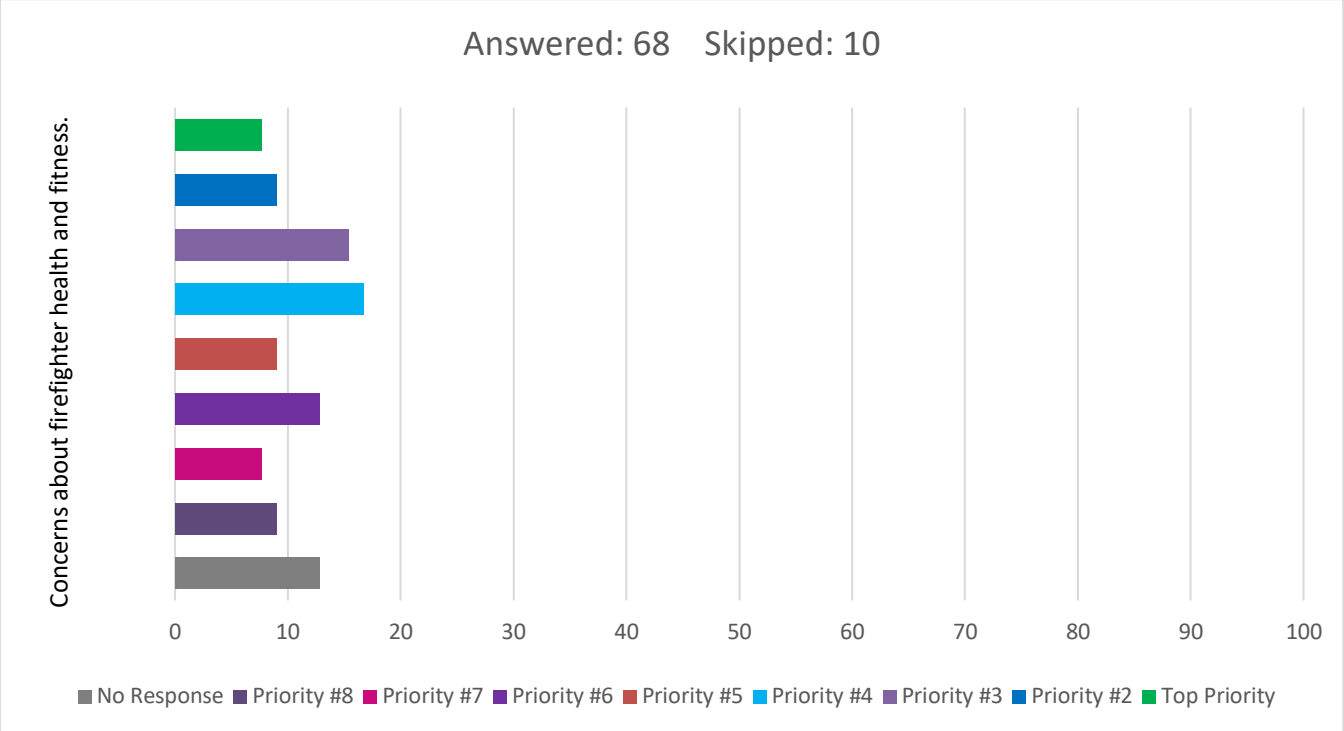


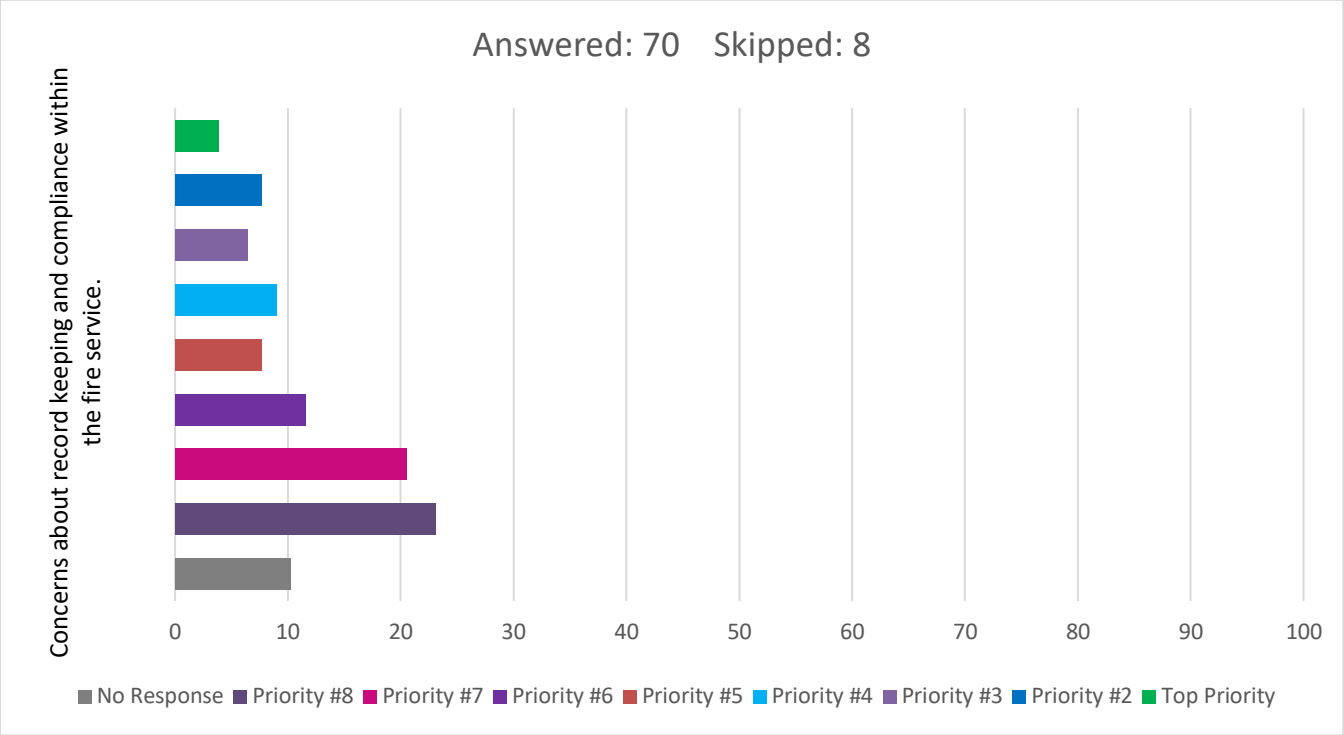


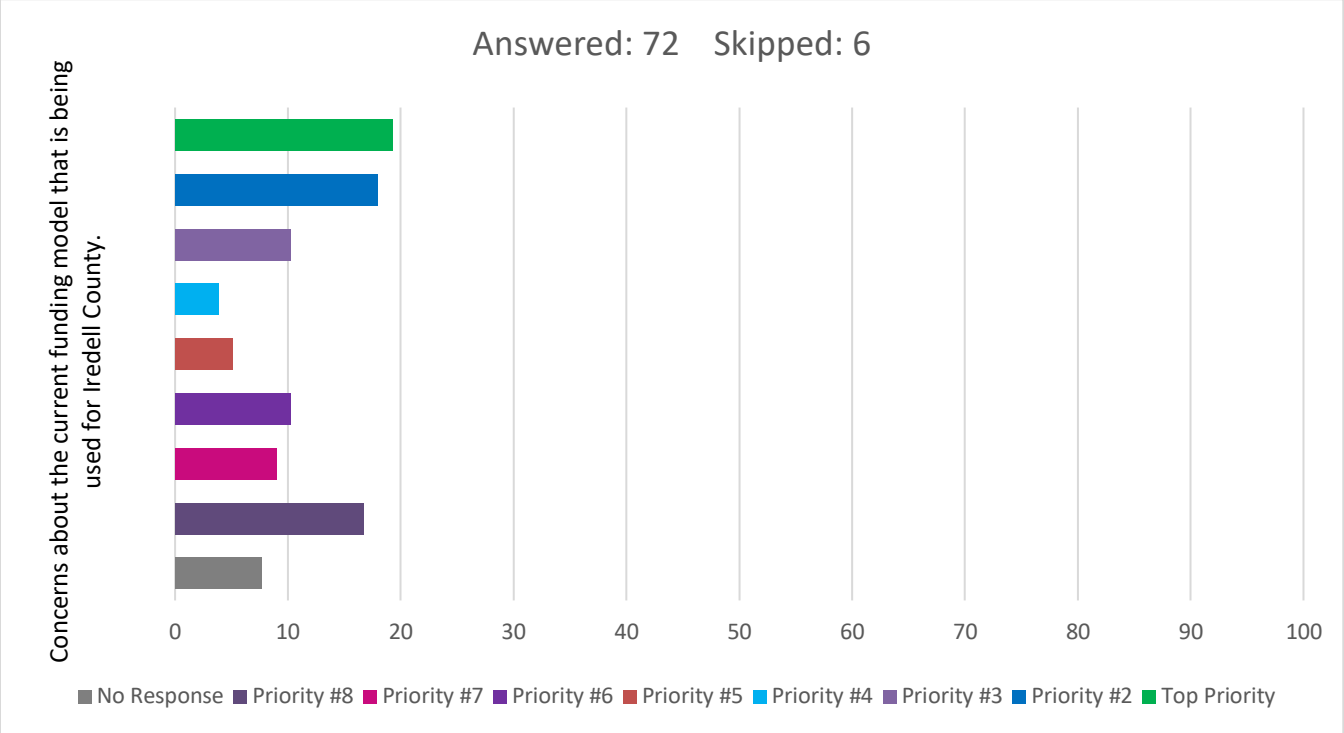

Answered: 69 Skipped: 9
THere is a strong need for consistency, such as with communications, SCBA and others.
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100
No Response
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 71 Skipped: 7
New homes are being built so close together, there is such as high potential of fire spread while we have limited personnel resources.
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80
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100
No Response
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 71 Skipped: 7
The lack of knowledge that the elected officials (and public) have about the fire service is concerning.
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80
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100
No Response
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 68 Skipped: 10
Concerns about firefighter health and fitness.
0
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No Response
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 70 Skipped: 8
Concerns about record keeping and compliance within the fire service.
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No Response
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 72 Skipped: 6
Concerns about the current funding model that is being used for Iredell County.
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90
100
No Response
Priority #8
Priority #7
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority

	TOP	#2	#3	#4	#5	#6	#7	#8	NR	TOTAL
Loss of more fire departments in Iredell County.	6.41% 5	6.41% 5	7.69% 6	16.67% 13	7.69% 6	12.82% 10	7.69% 6	23.08% 18	11.54% 9	78
High-cost fire apparatus is in place, but there are not firefighters there to operate the apparatus (staffing).	15.38% 12	8.97% 7	16.67% 13	7.69% 6	14.10% 11	7.69% 6	15.38% 12	1.28% 1	12.82% 10	78
There is a strong need for consistency, such as with communications, SCBA and others.	7.69% 6	17.95% 14	7.69% 6	15.38% 12	10.26% 8	12.82% 10	7.69% 6	8.97% 7	11.54% 9	78
New homes are being built so close together, there is such as high potential of fire spread while we have limited personnel resources.	7.69% 6	2.56% 2	14.10% 11	16.67% 13	21.79% 17	11.54% 9	14.10% 11	2.56% 2	8.97 % 7	78
The lack of knowledge that the elected officials (and public) have about the fire service is concerning.	30.77% 24	19.23% 15	14.10% 11	5.13% 4	8.97% 7	5.13% 4	5.13% 4	2.56% 2	8.97% 7	78
Concerns about firefighters' health and fitness.	7.69% 6	8.97% 7	15.38% 12	16.67% 13	8.97% 7	12.82% 10	7.69% 6	8.97% 7	12.82% 10	78
Concerns about record keeping and compliance within the fire service.	3.85% 3	7.69% 6	6.41% 5	8.97% 7	7.69% 6	11.54% 9	20.51% 16	23.08% 18	10.26% 8	78
Concerns about the current funding model that is being used for Iredell County.	19.23% 15	17.95% 14	10.26% 8	3.85% 3	5.13% 4	10.26% 8	8.97% 7	16.67% 13	7.69% 6	78

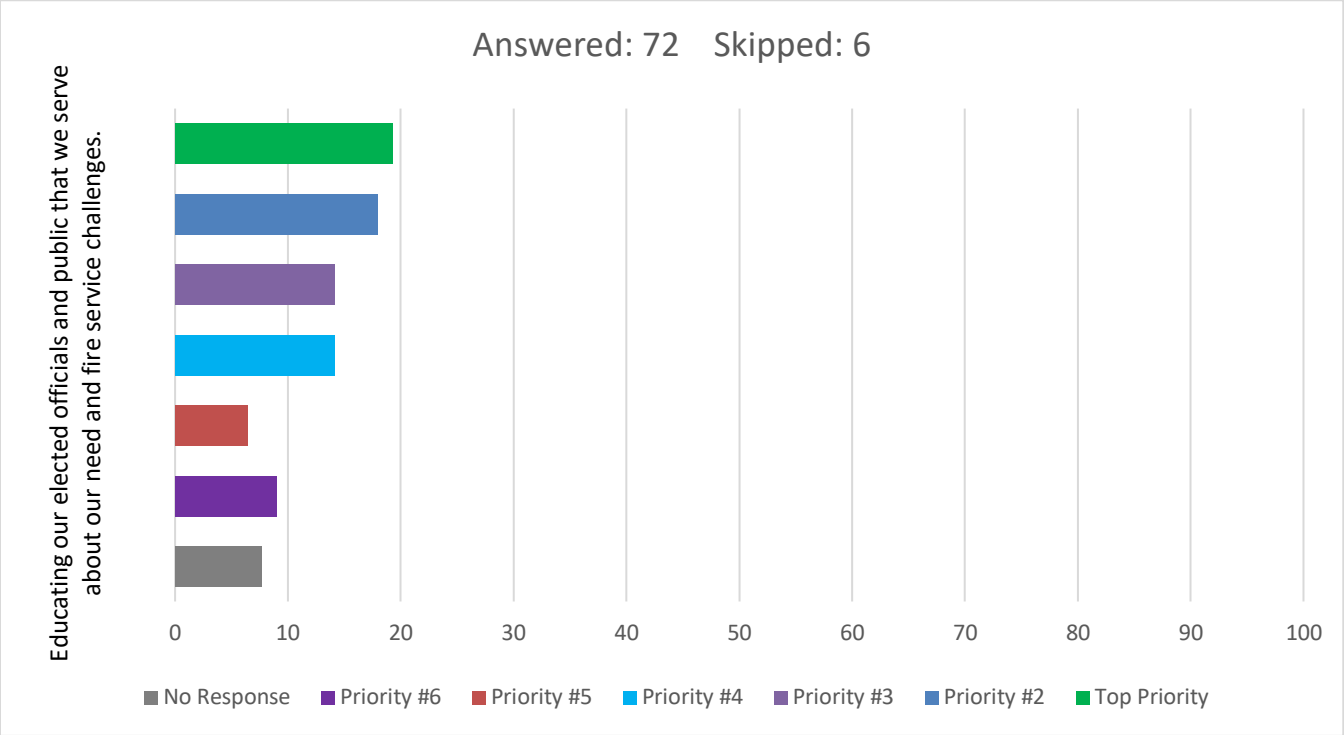
Question 4 Comments

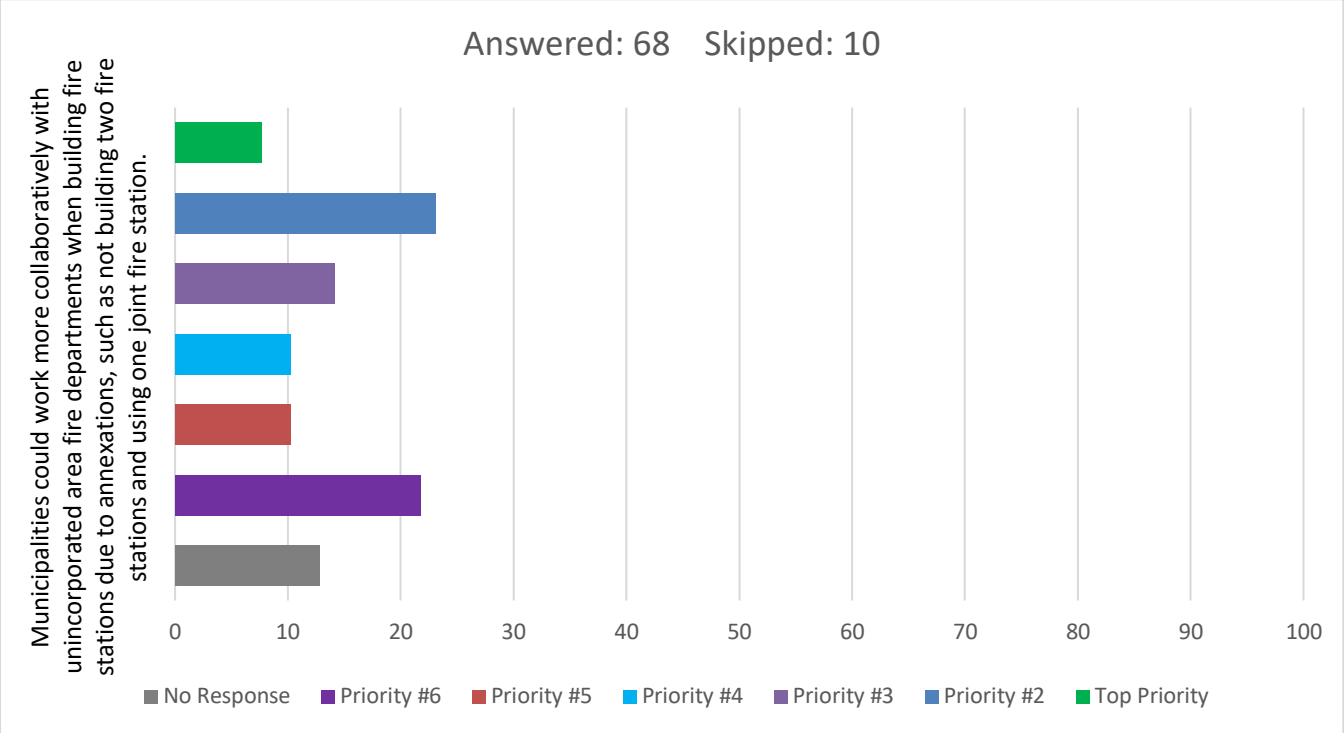
- County needs to talk to more than just a select few depts…Chiefs (officers) to get a real feel for what is going on and what needs to be looked into.
- Elected officials lack knowledge, funding model, and record keeping/compliance are MAJOR issues.
- Funding can't be equal, but it could be more equitable. A pathway to provide justification for an increase would be beneficial.

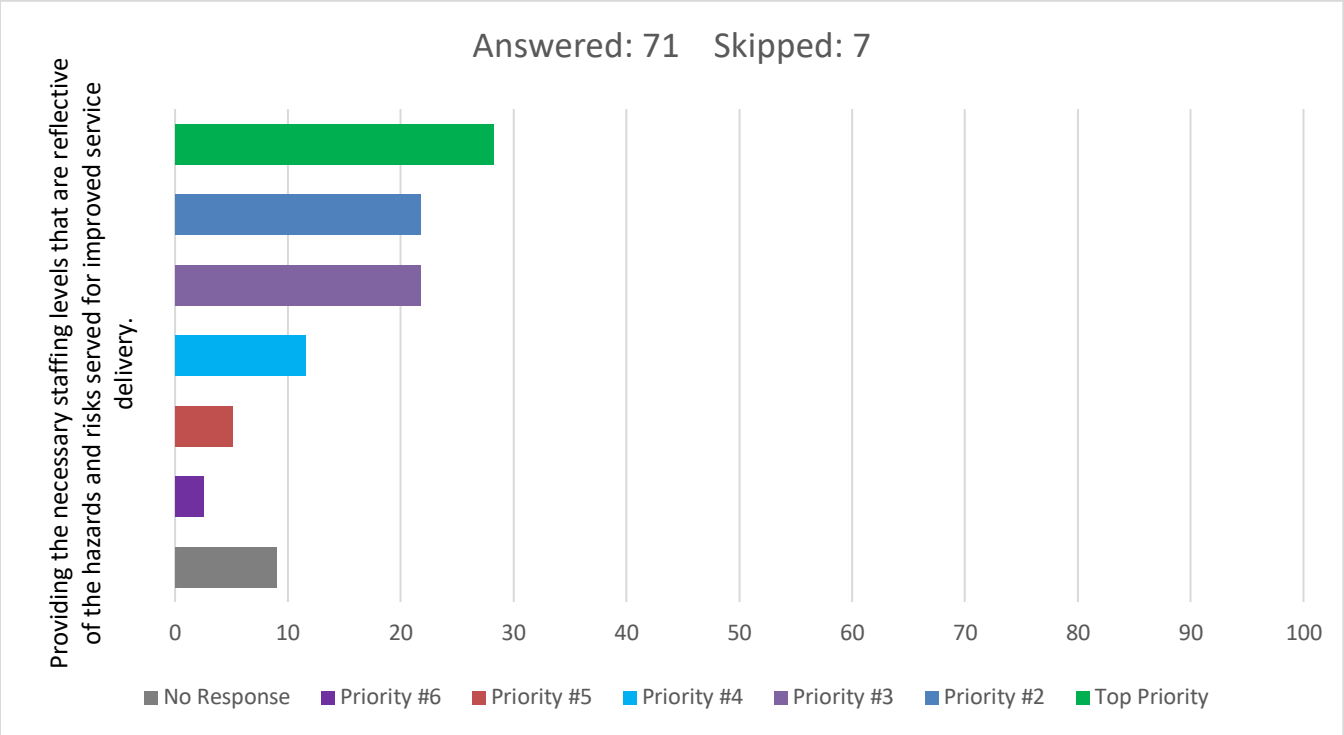
- Funding needs to focus more on staffing and departments need to be accountable for the money that is provided for staffing.
- The uncontrolled spending of money is out of control. You have departments out here spending God knows how much on boats and they are borrowing fire engines and remodeling stations constantly. Other departments buying trucks right and left, needed or not and not having trained personnel to run them. The rate the citizens of Iredell County pay for fire service, versus what they get for it when actually in need, do not line up. The amount some departments pay for salaries is absurd.
- Education instead of getting in a govt members ear about something, is not the approach. Govt should engage more in discussions and not just take one person's view as gospel without getting the other side of the story…having the same discussion with county on various topics with the same "canned answers" or no real answer at all is not only apathetic but downright disrespectful to those responding and those trying to manage their dept.
- Iredell rescue squad is a duplicated service and is a huge waste of taxpayer dollars!
- Certain depts, cool springs for one have overpaid chiefs that are unnecessary tax money wasted.
- My concern is why we as a County don't have a County wide spec. For all our equipment trucks, air packs, Fire hose and so on. Could really save the taxpayers money. Thank you.
- I've noticed rescue squad runs a lot of calls and they have the most rundown equipment in the county.

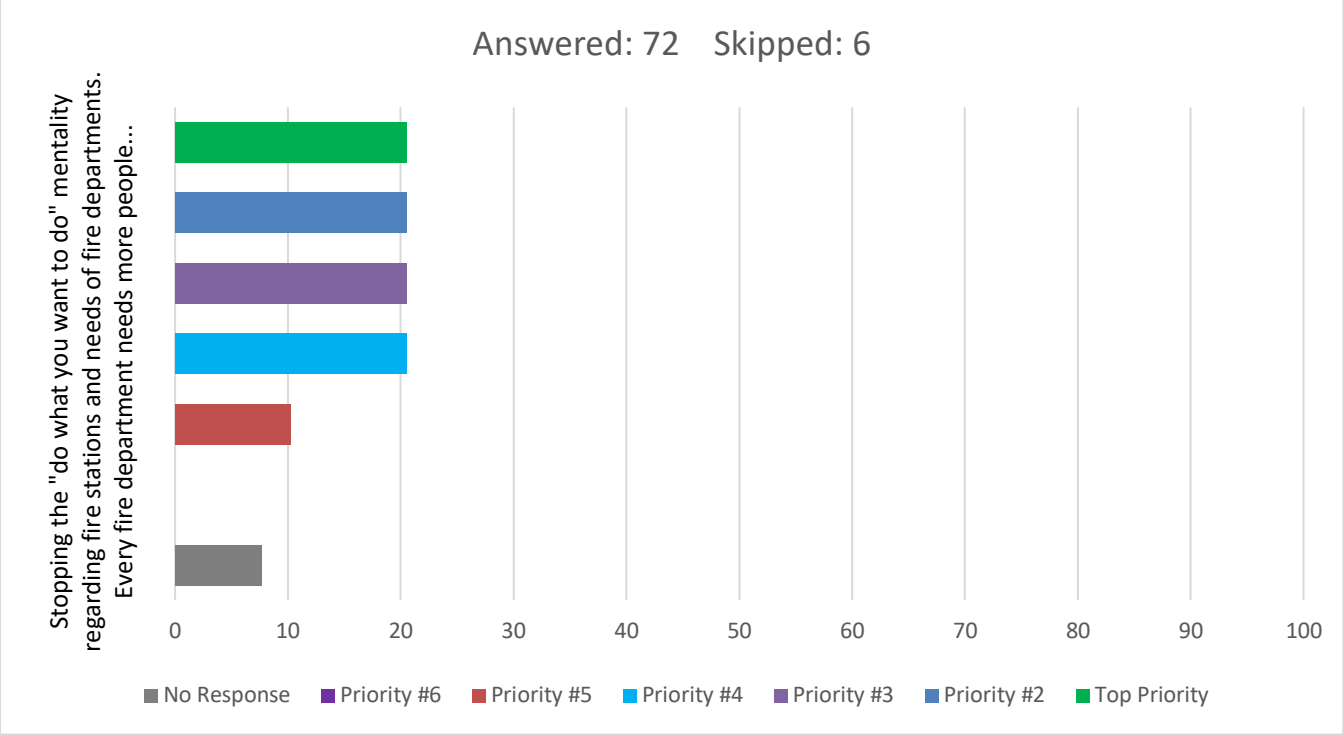
Question 5

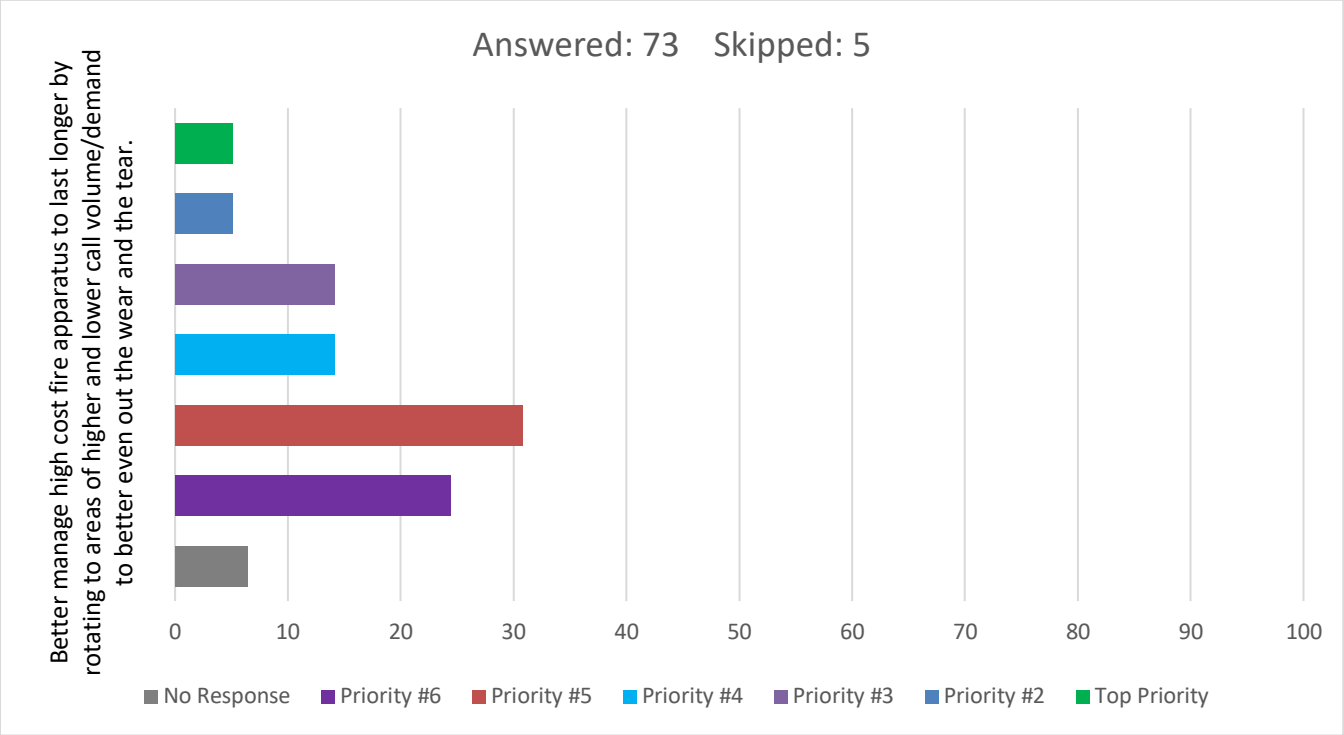
Q5: What are the greatest missed opportunities in the Iredell County fire service as a system? Please place those in your priority order. Please place these in your priority order.

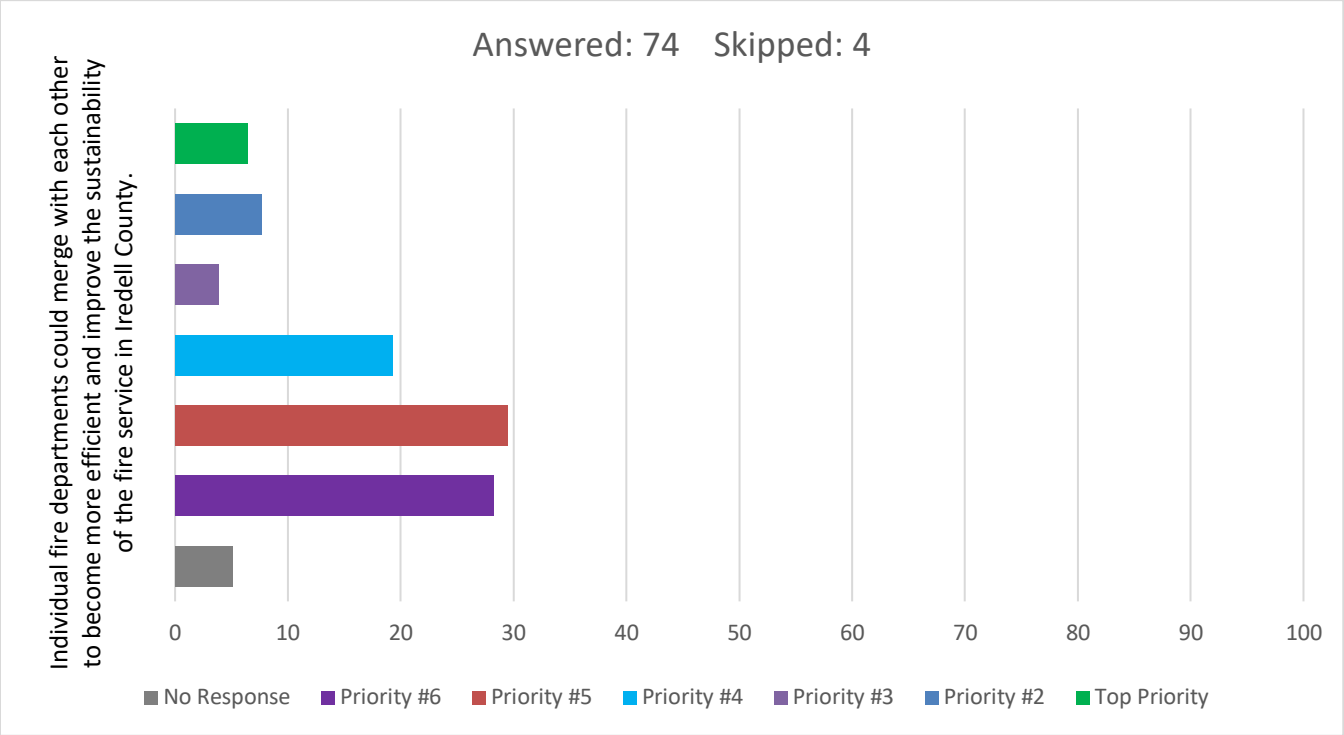





Answered: 71 Skipped: 7
Providing the necessary staffing levels that are reflective of the hazards and risks served for improved service delivery.
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100
No Response
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 72 Skipped: 6
Stopping the "do what you want to do" mentality regarding fire stations and needs of fire departments. Every fire department needs more people...
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10
20
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60
70
80
90
100
No Response
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 73 Skipped: 5
Better manage high cost fire apparatus to last longer by rotating to areas of higher and lower call volume/demand to better even out the wear and the tear.
0
10
20
30
40
50
60
70
80
90
100
No Response
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority


Answered: 74 Skipped: 4
Individual fire departments could merge with each other to become more efficient and improve the sustainability of the fire service in Iredell County.
0
10
20
30
40
50
60
70
80
90
100
No Response
Priority #6
Priority #5
Priority #4
Priority #3
Priority #2
Top Priority

	TOP	#2	#3	#4	#5	#6	NR	TOTAL
Educating our elected officials and public that we serve about our need and fire service challenges.	30.77% 24	17.95% 14	14.10% 11	14.10% 11	6.41% 5	8.97% 7	7.69% 6	78
Municipalities could work more collaboratively with unincorporated area fire departments when building fire stations due to annexations, such as not building two fire stations and using one joint fire station.	7.69% 6	23.08% 18	14.10% 11	10.26% 8	10.26% 8	21.79% 17	12.82% 10	78
Providing the necessary staffing levels that are reflective of the hazards and risks served for improved service delivery.	28.21% 22	21.79% 17	21.79% 17	11.54% 9	5.13% 4	2.56% 2	8.97% 7	78
Stopping the "do what you want to do" mentality regarding fire stations and needs of fire departments. Every fire department needs more people. Work to improve the overall service delivery system rather than only individual fire department needs.	20.51% 16	20.51% 16	20.51% 16	20.51% 16	10.26% 8	0.00% 0	7.69% 6	78
Better manage high-cost fire apparatus to last longer by rotating to areas of higher and lower call volume/demand to better even out the wear and the tear.	5.13% 4	5.13% 4	14.10% 11	14.10% 11	30.77% 24	24.36% 19	6.41% 5	78
Individual fire departments could merge with each other to become more efficient and improve the sustainability of the fire service in Iredell County.	5.41% 5	7.69% 6	3.85% 3	19.23% 15	29.49% 23	28.21% 22	5.13% 4	78

Question 5 Comments:

- Merging depts solve nothing when each does what they want to. Each dept does not need to be able to function within reason relative to their district demands (as each has its own variations) but many operate outside of their scope because they know nothing or no one will hold them accountable…these so called contracts each have…mean nothing too many of them and they have stated that it's just a formality and they will do what they want.
- Merging or swapping trucks will never happen or 80% of volunteers will be gone. They're there for the name on the building and rigs – their community. I won't ride another organizations rig bc they've abused it or haven't

maintained it to my departmental standards. We shut fire stations down for not meeting state requirements but turn around and approve a budget that does not provide funding to meet those same standards.

- I work in a 2-piece firehouse and city and volunteer depts in the northern end would not jive. I do part time work at a volley dept, and I know it would suck. Locally in the northern end I wouldn't trust to do a merge with any of the neighboring depts. Being cool springs, Trinity, and Harmony. We have the same job description, but our morals and standard are set way higher. Rotating trucks is dumb as hell.
- There is a misconception about what has been done or offered as far as "cohabitating" of departments. Egos get in the way and it's unfortunate. Certain department have proven that collaboration with county and city/town department is manageable and works. I don't think there is a "do what you want to mentality." I feel there is a much bigger issue with "That's not my problem mentality." Fire Departments need to be all encompassing agencies. There are more fire fighter/EMTs, fire trucks and stations than there are EMS assets. We should be the "first of the first responders" on most calls. If our citizens or visitors need help, we are in the best position to provide fast access to the services needed. Iredell county seems to be a prime example of the "squeaky wheel gets the grease." Some departments have members or employees who have manipulated their way into positions that provide them the time to rub elbows with elected officials. Too many emergency service decisions appear to be focused on voter turnout and not actual population, geographic and response-based considerations.
- The greatest 'missed opportunity' is this County is currently paying for duplicate services throughout ¾ of the County. Rescue squads are sending people/apparatus to every medical call North of Troutman, along with the respective fire department. This is costing the taxpayer money for absolutely no reason. This should have been addressed long before now.
- Too many departments existing with such as small district.
- The biggest miss I see is in recruitment of firefighters. There are citizens who just don't know how to serve, and we need to reach them. Show them the way. Make sure we are welcoming to everyone. Diversity is a GREAT thing. And not everyone wants to be a career firefighter. There are those who just want to train and learn to serve their community. Qualified firefighters can perform just like a certified one.
- Standardize equipment and apparatus and buy in bulk to save money. Money that could be used to provide more staffing. Fancy apparatus and equipment are worth nothing without staff to respond them.
- Departments need to look at locations better when building a new building. It doesn't make much sense to build new stations near municipality limits when they continue to grow. They ought to look further out, even if it means taking district from other departments, because funding isn't based upon a fax district anymore anyway. Departments that

are located out of the county could easily be taken by in county departments with a little station location studying.

- Municipalities run most of the structure fire calls that adjoin their respected area.
- The largest call volume are medical calls. Iredell County EMS is benefiting from fire departments by having medical responders on the scene in a timely manner that helping with their staffing needs. The increase of medical call volume adds additional mileage to fire apparatus, fuel usage, maintenance, and supplies. The fire departments should be compensated by the EMS system for their staffing and vehicle usage. I feel this is a better solution that giving other departments that has a lower call volume Handi down apparatus.
- The inconsistent nature overall is ridiculous…when you build 4 million fire stations for depts that run 400-700 calls a year is not a well-executed taxpayer benefit. In turn you have stations that are in disrepair…along with fleet apparatus in the same situation with more output performance wise and seem to fall on deaf ears…merging depts is a band aid approach and nothing is really solved…as stated the county needs to really look hard at depts that have consistently provided a service and have the numbers and membership to prove it…there should be no reason for the need to build the elaborate stations we have in this county now…and the public has been vocal about it.
- Iredell rescue squad is a duplicated service and is a huge waste of taxpayer dollars!
- Somebody needs to address the Cool springs issues. Money lying about certified people and misuse of taxpayer dollars by the fire chief.
- I feel a unified public safety plan needs to be considered. Career modelled with volunteer support to include ALS providers scattered throughout. One fire/rescue/EMS district with carefully planned asset positioning based off call metrics and existing stations/locations. Basically, a single department for everything that's not Law related.

Question 6

Q6: Please list up to three (3) single words that you believe best currently represents the fire service in Iredell County in 2025.

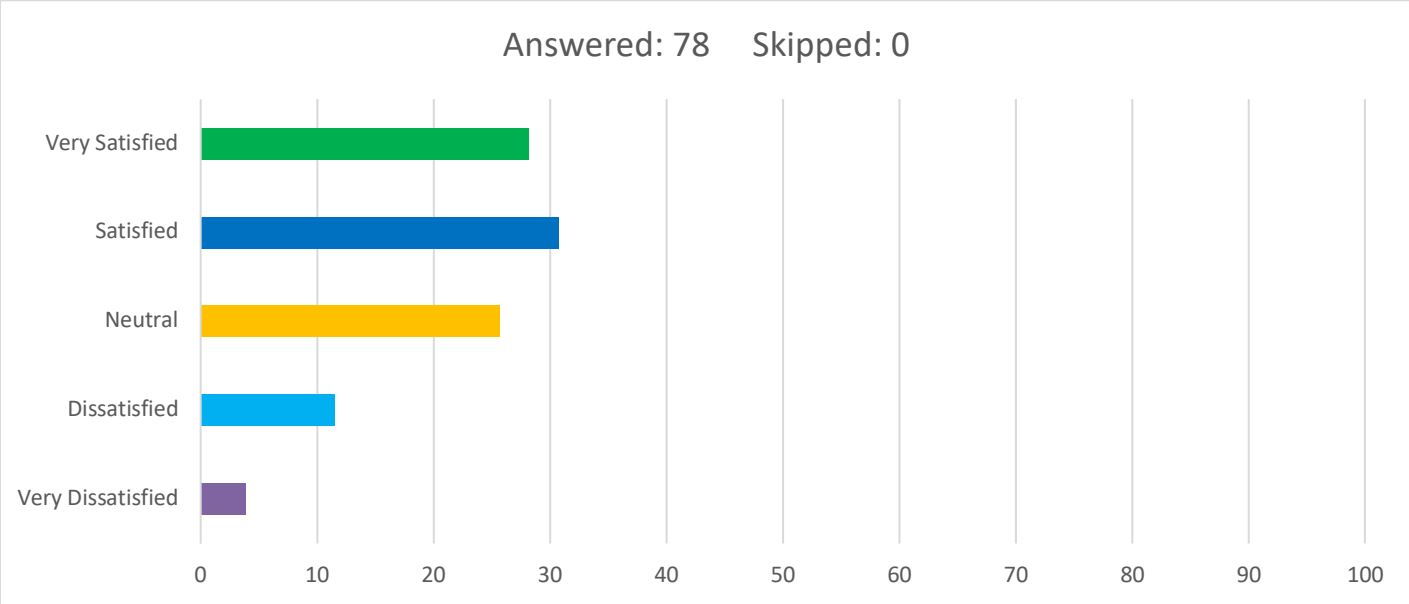
Answered: 78 Skipped: 0

WORD #1	WORD #2	WORD #3
Equipment	Dedication	Passion
Culture	Misused	Overworked
Growing	Rual	Volunteer
Strong	Egotistical	Self-serving
Chaotic	Understaffed	Freelanced
Uneducated	Delusional	Community
Prideful	.	.
.	Underfunded	Understaffed
Effective	Honor	Training
Dedicated	Joke	Lazy
Broke	Needs	Work
Okay	Price	Not good
Punished	Effective	Busy
Dedicated	Antiquated	Certification/qualifications
Divided	Accountability	Improvements
Staffing	Satisfied	Wasteful
Good	Wasteful	Opportunistic
Wasteful	Stubborn	Unequal
Different	Unfair	Inequity
Sorry	Dismay	Responders
Favoritism	Dedicated	Misunderstood
Servants	Understaffed	Focused
Unappreciated	Dedicated	Less Dedicated
Strong	Underpaid	Selfless
Overworked	Dedicated	Understaffed
Professional	Ill-prepared	Out
Mismanaged	Goes	Freeforall
Fire	Uncoordinated	Leadership
Unaccountable	Safety	Inconsistent
Commitment	Understaffed	Responsibility
Money	Safety	Selfish
Dedication	Motivated	Divided
Proud	Changing	Self-centered
Growing	Competent	Arrogant
Dedicated	Lacking	Emergencies
Outdated	Overpaid	Understaffed
Uncontrolled	Busy	Underfunded
Dedicated	Frugal	Self-Centered
Unmanaged	Antiquated	Pride
Dedication	Arrogant	Unregulated

Sad	Separated	Fractured
Divided	Expensive	Talent in trained personnel
Independent	Segregated	Behind
Free-for-all	Dedication of Volunteers	Backstabbing
Dying	that still have the heart	For granted
Ego Driven	Needing	Vigilant
Troubled	Uncommitted	Behind
Uneducated	Misuse of funding	Committed
Disorganized	Overlooked	Underfunded
Forgotten	Caring	Improve
Strong	Broken	Lack of financial know how
Political	Community	Underpaid
Courage	Unappreciated	Penurious
Dedicated	More	Bands
Good	County leaders have no	Battle
Political leaders don't	integrity	Lackluster
care about little guys	Overworked	Corrupt
Fading	Friendly	Improvement
Unpremeditated	Man	Unskilled
One	Competition	Striving
Mismanaged	Uncooperative	Negative
Unorganized	Divided	Good-ole-boy
Under trained	Ok	Complacent
Good	Unmotivated	Duplicated
Uneducated	Resilient	Friendly
Dedicated	Inconsistent	Money
Not involved	Struggling	Inadequate
Wasteful	Underfunded	Understaffed
Dying	Inconsistent	Antiquated
Understaffed	Proud	Forgot about
Mismanaged	Support	Forgotten
Committed	Growing	Need a county dept.
Volunteer	Underfunded	
Potential	Mismanaged	
Accountable	Underfunded	
Lacking	Understaffed	
Understaffed	Water districts are a joke;	
Underfunded	they only put water where	
Behind the times	tax money is made.	

Question 7

Q7: How satisfied are you with the overall quality of services currently provided by your fire department in Iredell County?



ANSWER CHOICES	RESPONSES	
Very Satisfied	28.21%	22
Satisfied	30.77%	24
Neutral	25.64%	20
Dissatisfied	11.54%	9
Very Dissatisfied	3.85%	3
Total:		78

Question 7 Comments:

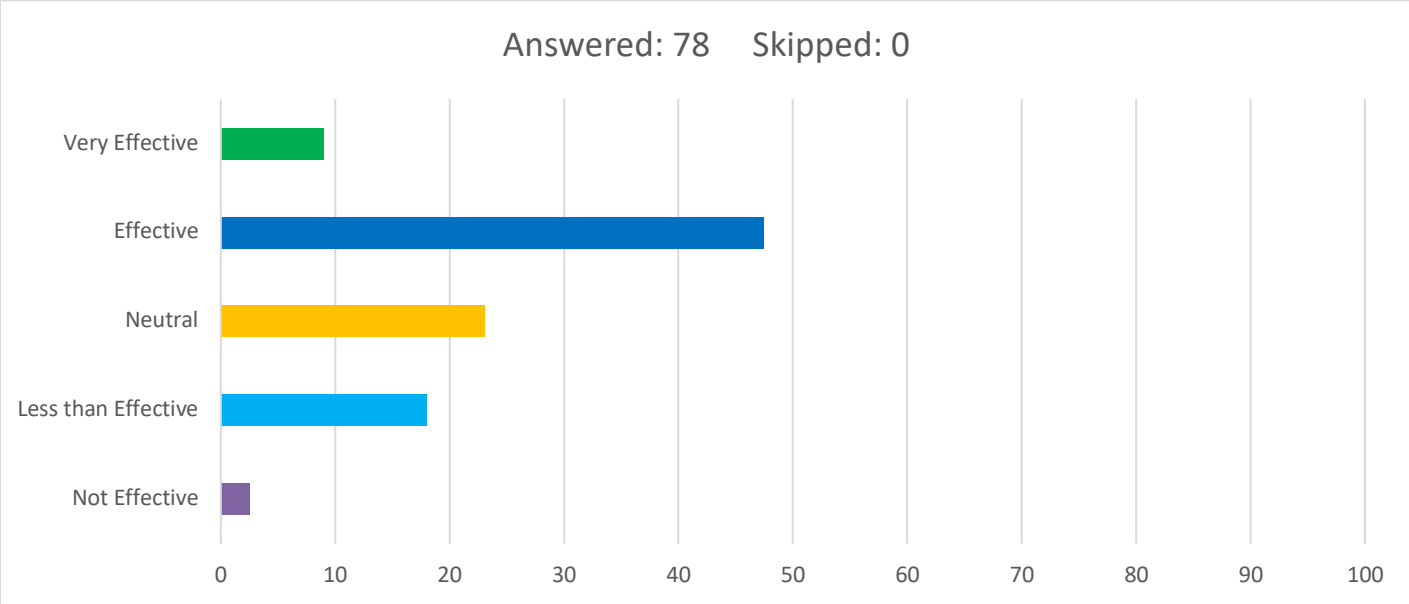
- Rescue needs to be absorbed by the fire department or at least by the Municipal fire departments.
- Training is optimized and volunteers are still welcomed, utilized efficiently and appreciated.
- ONE of the best volunteer departments in the county that has a better ISO rating, ZERO paid officers, ZERO paid chiefs, WAY less county funding, and HALF the volunteers of the other Fire Departments that have all of those! Need more?
- Ebenezer is the tip of the spear for the volunteer depts with no full-time employees or chief paying themselves an astronomical amount while having one of the smallest budgets in the county.
- We do a great job. We can always do better. The answer should never be no. It should always be what does the person calling 911 need and how can we provide it.

- Chief doesn't seem concerned with qualifications of members to do the job safely. He is just concerned with diversity in the department and filling a seat on the truck regardless of whether someone can do the job.
- Fire Department is fine, but the duplication of a rescue squad running every call too should have been stopped long before now.
- There are a few great departments but some lack knowledge and can barely meet the standards. The county treats departments unfairly.
- Need additional staffing
- Need more accountability
- My folks give everything they can.
- Taxpayers are not receiving equitable services throughout the county
- I feel like we strive for the best outcome we can with every call we are sent on, but the types of calls aren't always a true emergency that a fire engine can really do anything effectively and could use a better screening process that dictates what needs fire services or just EMS.
- Very satisfied is referencing the northern end in county fire departments. The center fire departments depend on who responds and if they respond. I no experiences with the south end agencies.
- I say neutral because we have the talent and desire but are constantly met with the egos of other depts wanting to chip away at us...our membership is strong...our building is in despair...our trucks are outdated...we train hard and respond even harder...but it seems to mean nothing. We have the people wanting to do the job just need to equip them in a way that give them optimal output.
- Need more funding for people. Instead of wasting money on huge stations we need to be practical. Use funding more for staffing.
- Iredell rescue squad is a duplicated service and is a huge waste of taxpayer dollars!
- The men and women that run the calls are jam up firemen and the chief officers however are some crooked politicians.
- Volunteers are a thing of the past.
- The department I am on the chiefs pick their favorites. I believe in my opinion radios should be place on all apparatuses that way if you are a volunteer running pov to the call you will have one. The chief on my department only has 4 radios out at the station for the firefighters to use and say that you have to have met to have one with you at all times.
- The Volunteer firefighter is going away, but the fire chiefs are allowed to let uncertified people respond to calls no matter the size of incident.
- Each fire station gets money for staffing, and all should be staffed with the same amount day and night no matter the location in the county and any volunteers would help supplement with extra manpower.
- There is always room for improvement. It's a young Department but in time it will continue to show growth.
- Not every department there are some top notch and there are some I'd rather not even show up if my house was on fire.
- Part time staff keep it going and the city provides great coverage.

- The funding model is broken and if the state requires 4 personnel on structure fires the county needs to fund those positions so departments can guarantee staffing that can be supplemented by volunteers.
- We can all improve and should be striving to do so. Once you stop trying it's time to go home.

Question 8

Q8: How would you rate the overall effectiveness of fire and rescue services in Iredell County against your personal expectations?



ANSWER CHOICES	RESPONSES	
Very Effective	8.97%	7
Effective	47.44%	37
Neutral	23.08%	18
Less than Effective	17.95%	14
Not Effective	2.56%	2
Total:		78

Question 8 Comments:

- My expectations are high for myself and if I mirror them towards a lot of folks and depts, it only frustrates me. There are a lot of good responders in this county that get bogged down because of drama, overreaching policies and mismanagement from the leaders who exist because boards are either hand-picked or strong armed to do what the chief wants.
- The job gets done, but I maintain very high expectations. For that, rescue specific services should not be funded or exist as they do not meet expectations.
- Depends on who you get. Iredell rescue shows up as a one-man band. Unless the god chief 1101 himself shows up in a POV that the county paid for. If one person is working at the squad, why dictate what the fire depts do.
- The different sections of the county are so very different. I feel the more rural areas are barely getting by with the “we’ve always done it this way” approach. The more populated areas are split between stubborn pride and a more pragmatic approach.

- Fire departments and rescue squads seem to be in conflict of who is in control of the scene instead of working together to give the best quality service to the community.
- Fire Department is fine, but the duplication of a rescue squad running every call too should have been stopped long before now.
- Some departments are great. Some are not so great.
- Available personnel
- We get the job done most of the time, but we could do a much better job if we trained together.
- Rescue services are being duplicated in municipalities that already provide adequate coverage. The county is spending millions of dollars on coverage it is not effectively receiving, resulting in wasted resources across multiple departments. To ensure responsible use of taxpayer funds and improve overall emergency response, the county must collaborate more closely with municipalities to enhance service delivery, eliminate redundancies, and expand coverage where it's needed. A more unified and strategic approach will lead to better outcomes for all residents.
- Fire, decent. Iredell Rescue need work or shut down.
- For VFD's
- The side eyeing of depts to each other is juvenile at best. We have depts that just because they took a few classes and are able to jockey funding around, want to convey they can handle it all now…when I know that's not the case. When I personally have been on calls (structure fire) when an engine rolls up with 1 or 2 people…and I say nothing other than pitching in to help…we spent almost two years going around and round getting functional contracts put together…but they mean absolutely nothing seems like…when they specifically state the roles and responsibilities of the agencies, but yet when an agency trys to perform those duties, they are muscled out of the way or cancelled prematurely before the task is even completed…that causes great concern to effectiveness of that paperwork…and if we bring it up as a discussion point with county it is not really engaging cause nobody will put their foot down from the county sided.
- The Iredell County Rescue squad is a huge waste of funds, when all fire departments could be providing that service as most already do.
- Iredell rescue squad is a duplicated service and is a huge waste of taxpayer dollars!
- Rescue squad is a waste of tax dollars.
- There are strong departments and weak departments. Each of which has its own style of tactics and skills provided by each firefighter.
- Cities provide the best coverage even in the county. The rescue squad is a complete waste of service because they only provide one person and a truck, most are qualified to even be there, and they don't have many volunteers. Fire departments are struggling to get FFs as well. County needs to offer something from FFs.
- Calls get answered and fires go out. But the lack of consistency in operations is a recipe for disaster. The county should add to the fire contracts requirements for Fire Chief to list certifications and require more documentations on how each departments spends money.

- For the most part the fire service is highly effective. There are though a few departments that need to tighten up their act.
- Rescue covers large area with minimal help and older equipment. They need to receive more money to operate.

Question 9

Q9: If you could make only one change in the next year to improve the fire and rescue services in Iredell County, what would that be?

Answered: 77 Skipped: 1

- Dissolve Iredell Rescue. Let Statesville become the heavy rescue service provider for the center of the county.
- Automated CAD can't understand a few of the dispatchers.
- Eliminate Iredell Rescue.
- Make training more accessible to volunteers.
- Accountability
- New management at the count level.
- Implement a no way around approach to every department for record keeping/compliance, with special attention to fiscal responsibility that forces departments to further break down line items. Example: not hiding a chief's salary under payroll where it can be assumed the high number is distributed amongst active and certified members. This also exposes commissioners for "supplement" pay that goes straight to the pocket of a chief and a treasurer.
- Change funding model to provide better service in area with higher population density.
- Staff station based on call volume and need.
- Respect and willingness to work together.
- For the college to hold more scheduled fire 1and2 classes that both paid and volunteers will be able to attend.
- Remake the District lines for better fire protection.
- Not to merge that's a fact or make one large unity as Iredell county fire dept. QUIT trying to be a dictator! One change would to be to figure out how depts are utilizing their budget and do away with Mt. Mourne, Iredell rescue and Troutman.
- A couple telecommunicators need to speak slower and clearer. The fire hydrant locations are not showing up correctly for ecom.
- Require all departments to rise to the highest standards or fire and EMS service. No longer accept the status quo or below. Departments are getting money and not living up to their obligations.
- Have all paid staff at all the departments be certified to do the job if they are going to get compensated with pay. Too many people are just collecting a check and have no clue how to perform the job, and someone is going to get seriously injured or killed.
- Have better dispatches and more time in middle of night before they retone it's hard to be out of bed and outdoor in 35 seconds sometimes that what it is and it looks bad on volunteers to have retones and sometimes don't even get radio activations and dispatchers for some reason doesn't hear that they didn't activate and they don't use common sense if a department is closer than what the cad calls for they need to send closest backup.
- Dissolve ICRS
- Condense the fire/rescue into one entity. It should have been done in this County long before now. Most elected officials don't have the stomach/spine to make it

happen, but the tax money that is constantly wasted by having rescue squads still running every medical call, along with a fire department vehicle is absurd and reckless. You can fool the spectators, but you can't fool the players.

- There are too many problems the commissioners and manager don't want change, they only care about themselves and they reputations not the taxpayers. There are unfair and wrong doings all over this county it's all who can ass kiss the most. There are departments that do more with less and get nothing back. The red headed stepchildren are beat on and get back up and produce every time the bell ring the county needs a total overhaul top to bottom.
- You can't. The system is fundamentally broken and needs a complete and total overhaul. Elected officials and the county manager won't let it happen.
- Joining Resources
- Communications, improve protocols and supervision in the communications center
- Better cohesiveness between the municipalities and unincorporated departments. There is a "better than thou" attitude on both sides and an "us vs. them" mentality between the two, even in leadership.
- Better compensation for those willing to go above and beyond to serve the community.
- We need better standards and operating procedures from our communications center.
- Reevaluate department chiefs, department funding and certifications.
- Community knowledge of what a real emergency is and when to call 911. Way too many service calls for non-emergency med calls.
- Accountability
- More money
- Consolidation of smaller district fire stations.
- More hands-on con ed for medical rather than reading online and taking a quiz.
- More teamwork between departments instead of trying to decide who's in charge.
- Training between departments and agencies. We train with some but never with EMS. It shows when we try to work an incident together. Roles and responsibilities that should be understood are not. So training with ALL emergency services. Law enforcement included.
- More and more is being placed on the fire departments especially with medical response. ECOM should do a better job on what needs a fire response. They have been tasked with all routine fall calls without any EMS response. Fire departments are assisting agencies for what could possibly be a medical call not the primary agency. They handle a lot of other types of service calls because when someone calls 911 if they can't determine who needs to be sent the fire departments are sent. All of this sometime falling volunteers.
- If I could make only one change in the next year to improve fire and rescue services in Iredell County, it would be to establish a unified, countywide emergency services framework that prioritizes collaboration between the county and municipalities. This would eliminate duplicated services – particularly in areas where municipal departments already provide rescue capabilities – and ensure that all resources are used efficiently, coverage gaps are filled, and taxpayer dollars are spent where they actually improve public safety. Without meaningful

cooperation, the current fragmented system will continue to dilute effectiveness and waste valuable funding.
- Get spending under control!
- N/A
- Accountability for where the money goes.
- Stop building more housing.
- Chiefs shouldn't be able to draw a living wage paycheck, and they pay volunteers $10 a call. I realize the County leaves it up to Chiefs (board) but that's causing further demise of departments because they can't keep (good) firemen.
- Statesville is the dividing line between the north-end and south- end of the county. It is a night and day difference on how the fire departments are ran and managed. We all need to be able to operate at the same level and progress. It seems like for the last 30 years, Statesville north does not want to progress as a department nor in education and training. In my opinion, there are two standards. The good ole boy days are over, and the fire service needs to progress, as well as the leadership!
- Iredell County Communicators Center and the County Managers expectation of the department
- Save taxpayer money and the end of the duplication of service that currently exists on every medical call from Troutman North. NO need for Iredell Rescue any longer.
- Hire enough staff.
- Adjust the funding formula that it makes more sense to the agencies that actually have the response metrics to warrant higher operational compensation.
- Raise wages for paid staff. And cut unnecessary spending to pay for it. Volunteers can no longer effectively provide the same service.
- Iredell rescue squad is a duplicated service and is a huge waste of taxpayer dollars!
- Set a standard rat e for volunteer fire chiefs and a standard rate for FFs.
- Get rid of the rescue squad, duplicate services and a waste of taxpayers' dollars.
- More funds
- Get rid of *.
- If it was my department, I would improve the respect the chiefs have and not just pick their favorites.
- Better staffing
- Some fire departments need to quit worrying why another fire department has this and does that.
- I would merge departments that in reality that don't do a lot of depts that actually run calls and need more personnel and better equipment. And learn how to use money more effectively and stop giving all depts the same budget! Just because the tax value in the area should determine how much funding a department gets. Actually get out there and pay attention and stop putting band aids on everything to shut people up.
- Keep Iredell Rescue serving Iredell County citizens and not citizens of Statesville. Statesville can cover their own rescue district.
- Implement a better retirement, almost every neighboring department has a good retirement (i.e. CFRS, and state retirement programs) and uses the lesser 457b or

401k as a supplementary system on top of the "main" retirement whereas that is the entirety of ours.
- Set a county wide standard for paid staff.
- Better money management.
- Remove the duplication of resources (Rescue Squads)
- High quality county wide and training, maybe a county position for training coordinator or some sort of oversight from knowledge and experienced instructor(s0), County wide strict requirements for certified department employees and increase employment to increase personal responses to calls.
- Get rid of the rescue squad.
- Have a set standard for fire and rescue.
- Increase staffing
- More consistent across the board and better structured district lines.
- We need an overall better mental health system in place along with everything else. We are not losing firemen to time we are losing them to burn out and politics.
- More money for staffing. With better pay.
- Work to consolidate service delivery with collaboration between county and municipal service services to provide a better service deliver to all within Iredell County.
- Radio communications a standard for all…there are so many changes.
- Be able to get more volunteers.
- Improve the committee within the depts and county commissioners Get better qualify staffing because that's the biggest problem within any FD across the county.
- Increasing the funding model for paid staff at volunteer departments both in county and out of county.
- Unification.
- To properly fund departments based on quality of service and personnel provided compared to surrounding departments that provide less but have double the budget. We tend to bail out many departments that have a much bigger budget and we are always forgot about by the commissioners when it comes to equitable funding.
- Adopt and implement a standardized communication policy for all incidents from dispatch, scene size up-operations, and dispatcher to command to eliminate the 20+ different styles you hear every time the alarm drops across the county.
- Get all the departments to work together. Too much competition.

Elected /Executive Officials Feedback:

With governance over the fire and rescue service delivery system by establishing the contract for service and setting all supporting tax rates, elected officials are an integral and critical component of the fire and rescue service system in Iredell County.

NCFCC individually interviewed the Iredell County Commissioners regarding their thoughts on 1) their current perspective of service delivery along with 2) their perspectives on the service delivery system moving forward and 3) any concerns that they had about the fire and rescue service delivery system.

Executive officials were primarily focused on establishing long-term plans for addressing pressing needs and utilizing methodologies to most responsibly address the concerns from the fire department provider agencies, while following best industry and local government practices.

County Commissioners expressed appreciation for the services that the contracting fire departments in Iredell County provide the residents and businesses of the county. They recognize there are changing dynamics with volunteerism and that Iredell County is not immune to those adverse impacts. The elected officials expressed concerns with the significant amount of public funding that is going to support the fire service and their desire for the fire departments to work collaboratively. There was a strong desire for response districts to reflect a closest fire station response plan and to determine the overall best service delivery model for the two independent rescue squads in the county. Also, there was a clear desire to further evaluate the response and funding models and to establish long-term plans or courses of action that were sustainable for Iredell County.

Iredell County Elected Officials Feedback

<u>Strengths:</u>

- We have increased the standardization across the county, although there are still quite a few differences in the north and south ends of the county, with some areas congested and other areas rural. We desire an equitable level of service across the entire county. (3)
- There is a strong mutual (automatic) aid system in place in Iredell County enabling teamwork. (2)
- The Board of Commissioners has worked hard to find a healthy balance with the fire departments and have navigated that well.
- Communication from the fire chiefs has improved.
- We are strongly funding the fire service in Iredell County.

- Overall, the contracting fire departments are providing a good level of service to Iredell County residents.

Gaps:

- It has been a long time since the fire districts were looked at for best alignment. Those need to be re-visited to make sure that areas are being best served. (3)
- There must be long-term planning in the fire service. Statesville is growing towards Cool Springs and the airport (Monticello). Fire departments adjacent to Mooresville should be working out mergers with each other and possibly Mooresville. Fire department leadership for these initiatives is needed. (2)
- Diminishing volunteers is concerning. It seems that most people who are volunteering today want to be paid. We are concerned about the loss of younger generations being volunteer firefighters. (2)
- We set the tax rates and set the rules and requirements. However, some fire chiefs do not want to follow the rules that have been established. We want to see the fire chiefs work together more and be more unified. There is much disagreement among some of the fire chiefs. (2)
- Iredell Rescue and North Iredell Rescue are funded by the county's General Fund. Is this the best model? Are these agencies still needed in 2025? Could the two rescues not merge? Could the rescue not merge with EMS? We would like to see the groups work together better. We recognize that we have two busy interstates, but we are concerned about duplication of services here. (2)
- We would like to see more of the compensation monies going to line personnel than going to the fire chiefs.
- Each fire department has individual relationships with vendors. Why does fire department "x" uses this type of hose and fire department "y" uses another type of hose? Can we not simply standardize and reduce our costs?
- We have fire departments with an asset (such as equipment) and not loaning it to another fire department when it is all purchased with taxpayer money. Two fire chiefs not agreeing on something like that is problematic.
- Each independent fire department wants processes for their district set up differently than their neighboring fire department. This is especially difficult

for the 9-1-1 communications center trying to juggle all the independent fire department chief's needs and special requests.

- Northern fire departments are more in alignment with Statesville. Southern fire departments are more in alignment with Mooresville.
- Some fire departments have investments of funds and that is not the intent for the use of tax dollars. In Iredell County, there are the "haves" and "have more" fire departments.
- Each individual fire department wants their own training center. Iredell County cannot support that, and it is simply not realistic.
- For the out-of-county fire departments, Iredell County is paying them more than their home county in some cases (such as with Lone Hickory).
- There are opportunities for mergers with some fire departments in Iredell County and we don't see fire departments stepping up to lead that effort themselves.
- Long-term, when does Iredell County need to move to one consolidated fire department? We are already investing over $20 million per year for fire services in Iredell County now. At what point does another model become more efficient?
- Recordkeeping is not the best in some of the fire departments.
- Iredell Water does not have large volume water lines to support high fire flows within their service area.

Section 2: Community Risk Analysis

Iredell County's Community Risk Assessment

A risk assessment provides information to identify hazards that impact the community. The following is an overview of the risks in the Iredell County response area. The following section describes the community, including those at highest risk, land use and future growth, and target hazards. The assessment reviews natural hazards, critical infrastructure, and community risk reduction. The demographic data are from the 2023 American Community Survey 5-year (ACS) estimates of the United States Census.[i]

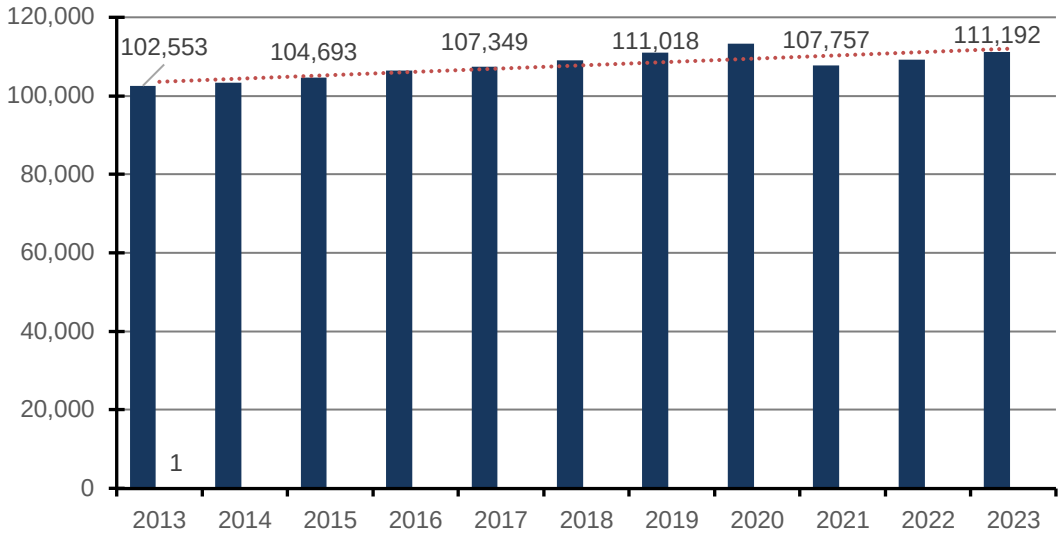
Demographics of the Community

Population

The population and demographics can influence the type of services provided in a community. Social conditions, such as poverty, the location of high-risk areas, and housing types, can impact the service delivery provided by emergency services.

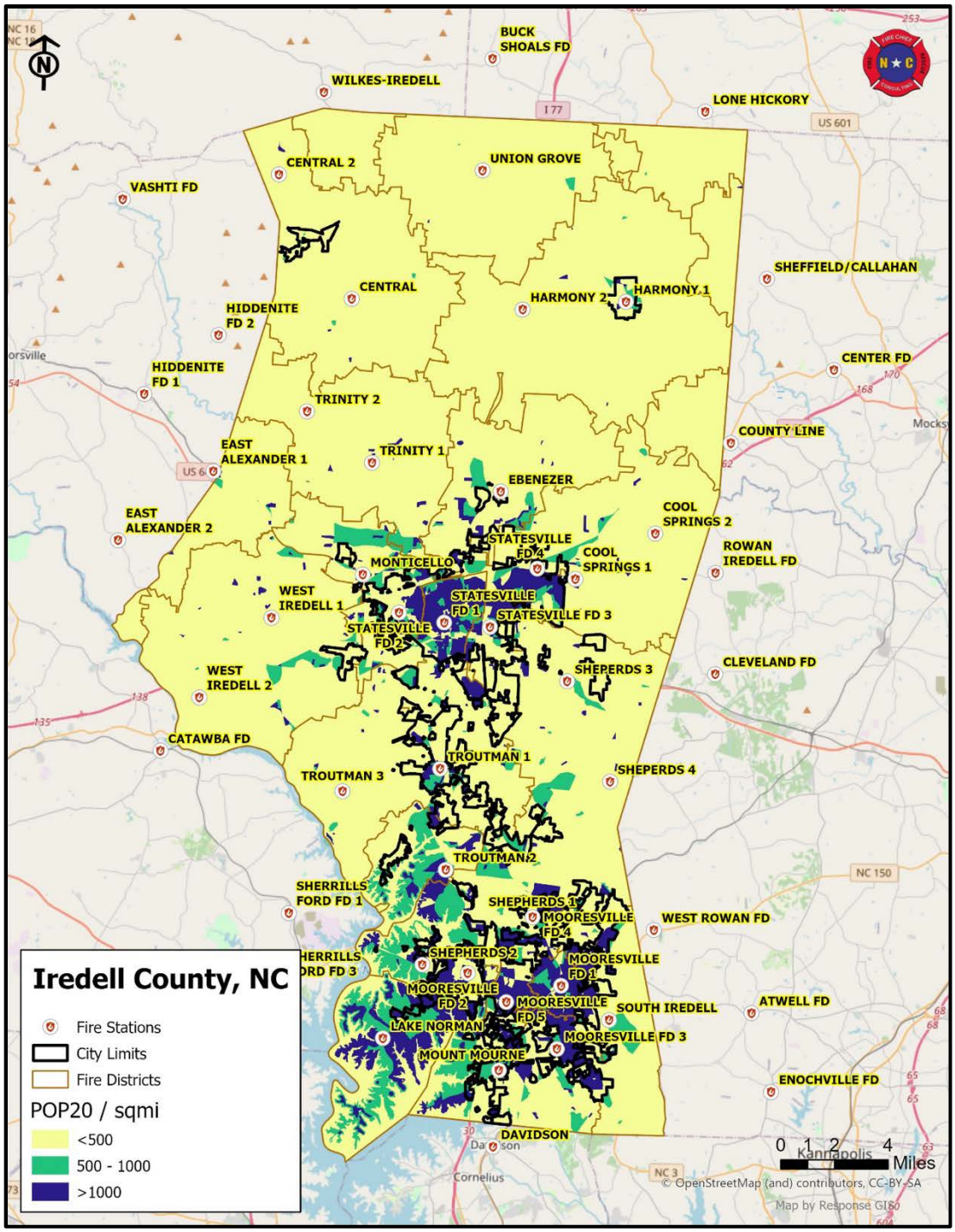
The County's population can directly affect the service delivered by the fire departments. Data from the U.S. Census American Community Survey 2023 5-year estimates show that the population of the fire districts was 102,553 in 2013, increasing to 111,192 in 2023, an 8.4% increase, as shown in the following figure.

Figure 1: Population Growth 2013–2023



The following figure shows the population density for Iredell County.

Figure 2: Population Density



At-Risk Populations

At-risk populations can place additional workloads on an organization, thus increasing service demands. The National Fire Data Center has identified the following groups as being at a higher risk of being injured or killed in a fire.[ii]

- Children under 5 years of age
- Adults over 55 years of age (adults over 85 are at the highest risk)
- Gender

Data from the 2023 ACS identified several groups in these categories that are more likely to need emergency services, specifically EMS, than other populations.[iii]

Age

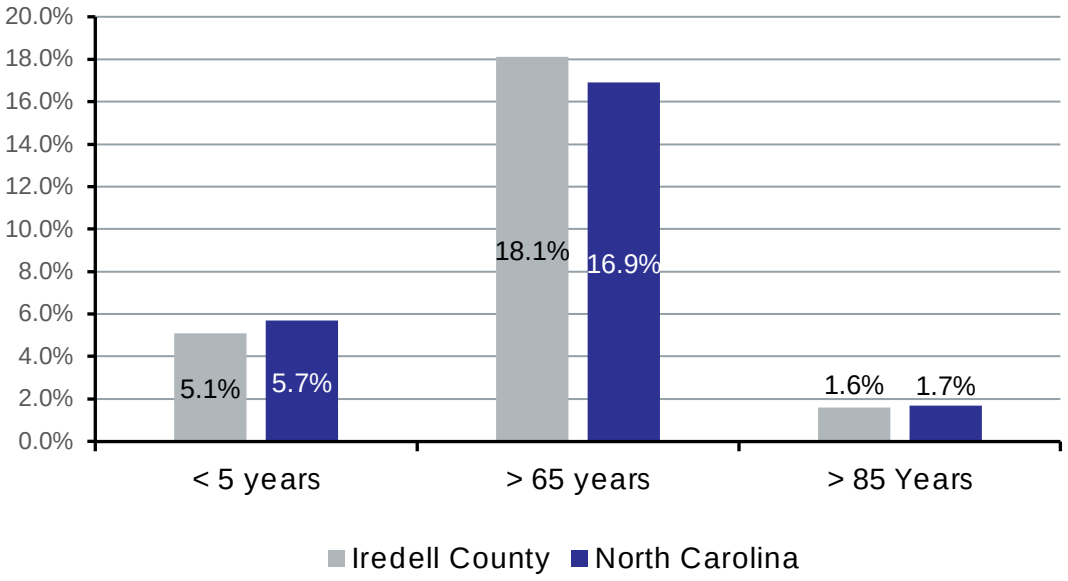
A person's age in a high-risk population directly relates to an increase in unintentional injuries and death or injury from a fire. Adults over 65 are 2.6 times more likely to die in a fire than the overall United States population. These age-related risks increase service demand, particularly for older adults who require additional medical care.[iv]

Children under the age of five are at more risk because of their inability to care for themselves and their need for additional assistance during an emergency. Recent trend data (2018) from the U.S. Fire Administration indicate that the relative risk of dying in a fire for this age group has decreased by 30% over the last ten years, which is attributed to increased fire prevention and education efforts.

The percentage of children under five in Iredell County is 5.1%, compared to the state at 5.7%. Adults over 65 make up 18.1% of the population, which is higher than the state average of 16.9%. Those aged 85 and older are 1.6%, lower than the state average of 1.7%.

The following figures show the percentage of residents under five years, 65 years and older, and those aged 85 and older, as well as the overall gender breakdown for the County.

Figure 3: Age Risks



Gender

The U.S. Census Bureau states that 51% of the population is female, while between 2015 and 2019, 57% of the fire deaths and 55% of the injuries are male. This is 1.3 times more likely than a female. Based on fire department reports, 12% of males were impaired by alcohol, compared to 6% of females. Twenty percent of females with a disability died in home fires compared to males at 16%. Middle-aged males had a higher rate of deaths from intentionally set fires, while females 75 and older were more likely to be injured in a cooking fire than males.[1]

The following figure shows gender percentages by age.

Figure 4: Iredell County Age by Gender

Age Groups	Male	Female
Under 5 years	5.4%	4.8%
5 to 9 years	6.1%	5.1%
10 to 14 years	5.9%	6.5%
15 to 19 years	7.0%	6.6%
20 to 24 years	4.9%	5.6%
25 to 29 years	4.8%	5.0%
30 to 34 years	5.4%	5.1%
35 to 39 years	6.0%	5.6%
40 to 44 years	5.6%	6.3%
45 to 49 years	7.6%	6.9%
50 to 54 years	7.8%	7.8%
55 to 59 years	8.4%	8.3%
60 to 64 years	7.8%	7.6%
65 to 69 years	6.4%	6.2%
70 to 74 years	4.9%	4.9%
75 to 79 years	3.2%	3.8%
80 to 84 years	1.5%	2.1%
85 years and over	1.3%	1.9%

[1] National Fire Protection Association, Home Fire Victims by Age and Gender, December 2021.

Additional Demographics

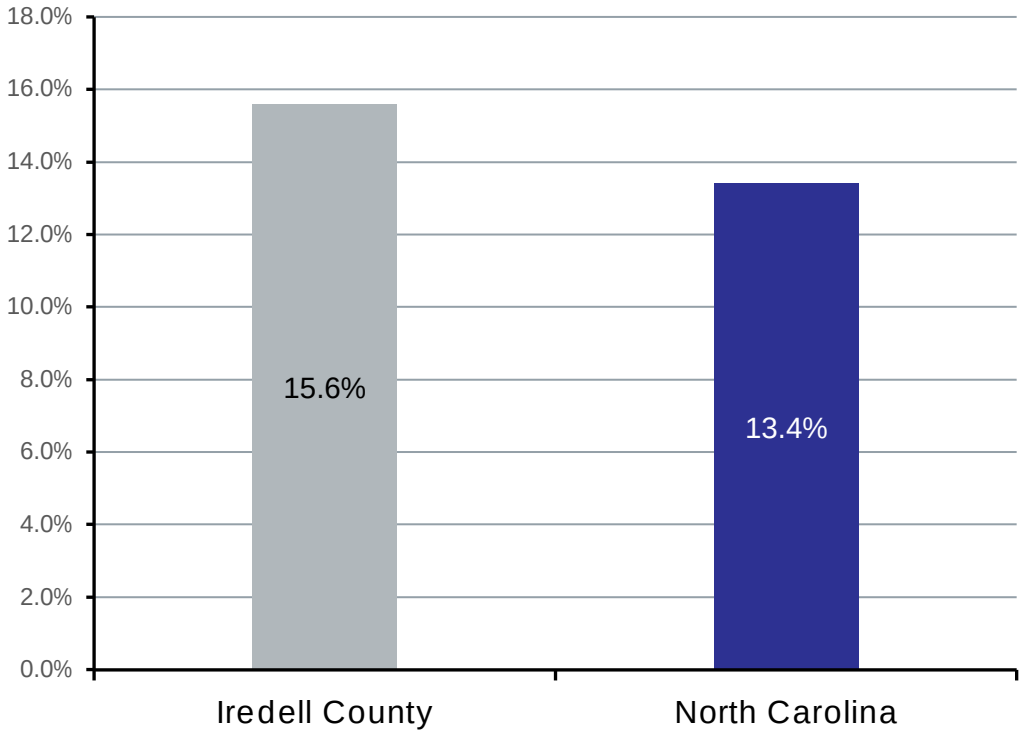
Other demographics provide additional information on people living in Iredell County. Although these people do not fall into the NFPA high-risk populations, they can impact the community's risks.

Disabilities

The residential population with disabilities is 15.6% in Iredell County compared to the state percentage of 13.4%. This population group may be unable to self-evacuate from a building during an emergency or need additional medical services because of their disability. This may create additional demand for medical services, specifically as they age.

The following figure depicts the percentage of households with a disability.

Figure 5: Percentage of Households with a Disability

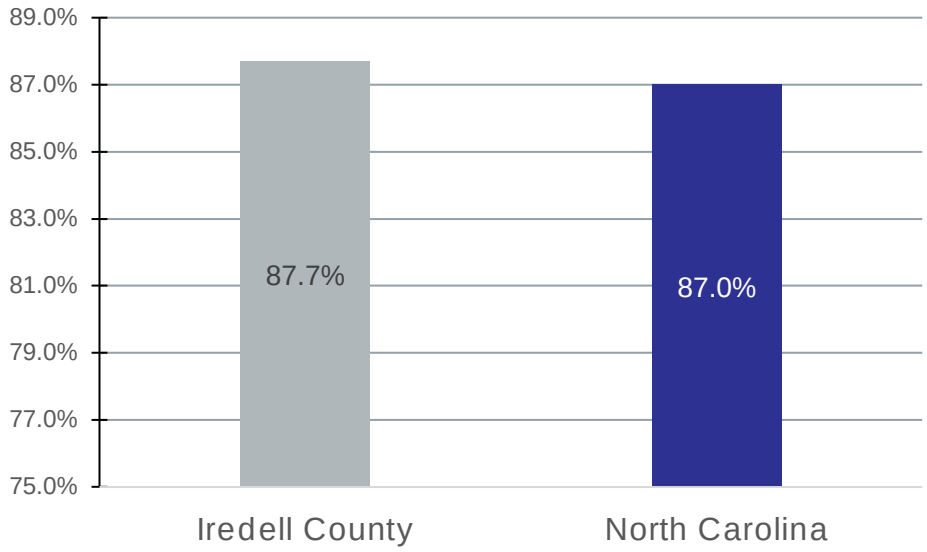


Language Barrier

Iredell County responders may encounter individuals who require a different type of communication, such as interpretation services. In Iredell County, the percentage of people over five who speak English very well is approximately 87.7%, which is higher than the state's average of 87%. As such, this population may have difficulty understanding smoke alarm technology designed to provide early warning during a fire, increasing the risk of injuries or death in their home.

The following figure provides the percentage of people who speak English very well.

Figure 6: People Speaking English in the Home



Poverty

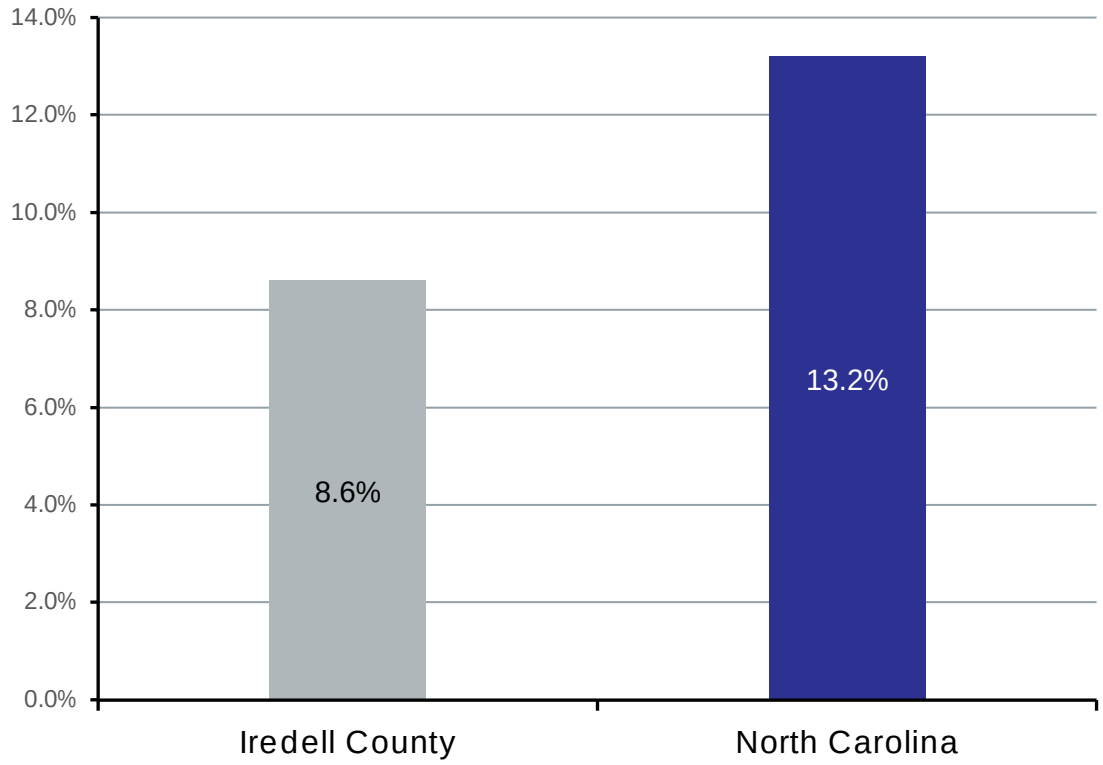
Low wages or income create challenges in a community that can lead to poverty. Meeting a person's basic needs can reduce the risk of fires or medical incidents. People living below the poverty level are considered at the highest risk when combined with other factors such as education levels, disabilities, or ability to work. Low incomes impact families with children, lead to lower educational scores, and create mental health issues.

The COVID-19 pandemic has had a profoundly adverse impact on these families, as schools were closed and childcare was unavailable. Low-income can lead to higher mental health impacts in the community. A report from the World Economic Forum states that depression and anxiety are nearly three times as likely in people with low incomes.

In Iredell County, 8.6% of the population is in poverty, lower than the state rate of 13.2%.

The following figures show the poverty levels and median household income.

Figure 7: Poverty Levels

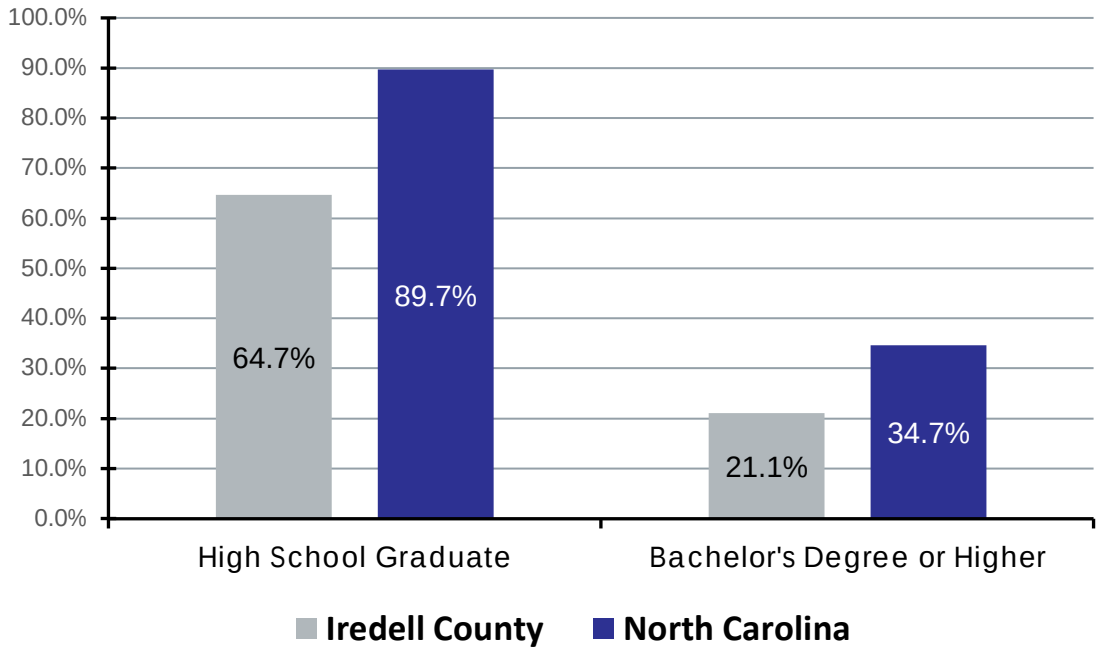


Education Levels

According to the U.S. Bureau of Labor Statistics, the higher the educational levels obtained, the higher the wages. In 2023, the median weekly earnings for individuals with a high school diploma and no college education were $899, 40% less than those with at least a bachelor's degree, who earned $1,493. In Iredell County, 64.7% of the population has a high school education, which is significantly lower than the state average of 89.7%. Residents with a bachelor's degree make up 21.1%, less than the state's 34.7.

The following figure shows the people over 25 who are only high school graduates and those with bachelor's degrees or higher.

Figure 8: Iredell County Education Levels

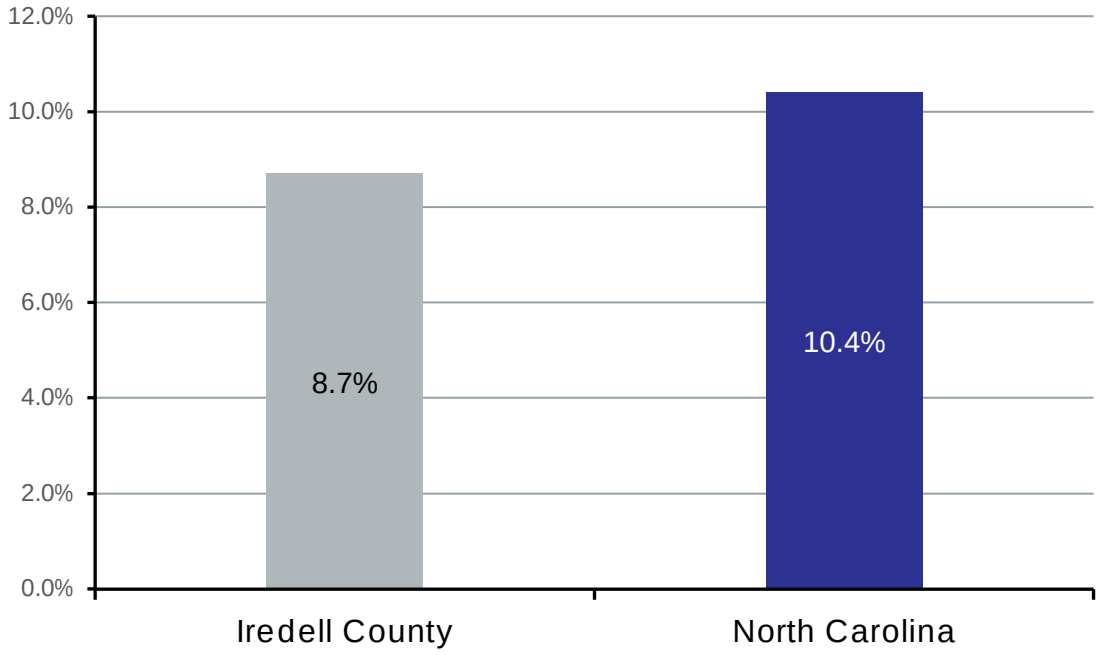


Health Insurance

Populations without adequate healthcare can lead to increased service delivery and a higher rate of medical incidents. Lack of health insurance may affect lower-income populations at a higher rate, as they often cannot afford medical visits.

In Iredell County, 8.7% of the population is without health insurance, lower than the state at 10.4%, as shown in the following figure.

Figure 9: Population without Health Insurance



Social Vulnerability Index

The Centers for Disease Control (CDC) released a social vulnerability index that uses U.S. Census data to determine risks by census tract levels. The 2016–2020 ACS data combines the following information to determine the ranking. The higher the ranking, the higher the risk.

Socioeconomic
- Poverty
- Unemployed
- Per Capita Income
- No High School Diploma

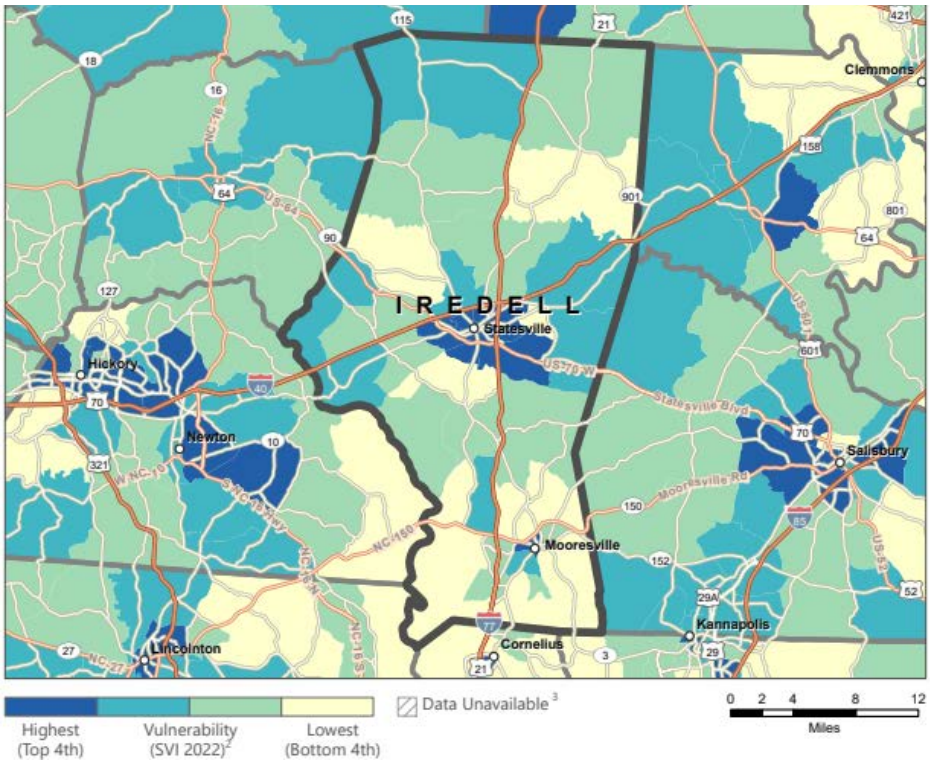
Household Composition/Disability
- Aged 65 and Over
- Aged 17 and Younger
- Single-parent Household
- Aged 5 and over with a Disability

Housing Type/Transportation
- Multi-unit
- Mobile Homes
- Crowding
- No Vehicle
- Group Quarters

Race/Ethnicity/Language
- Minority
- English Language Ability

The figure below displays the rankings for each census tract in Iredell County, ranging from highest to lowest.

Figure 10: Iredell County Vulnerability Index



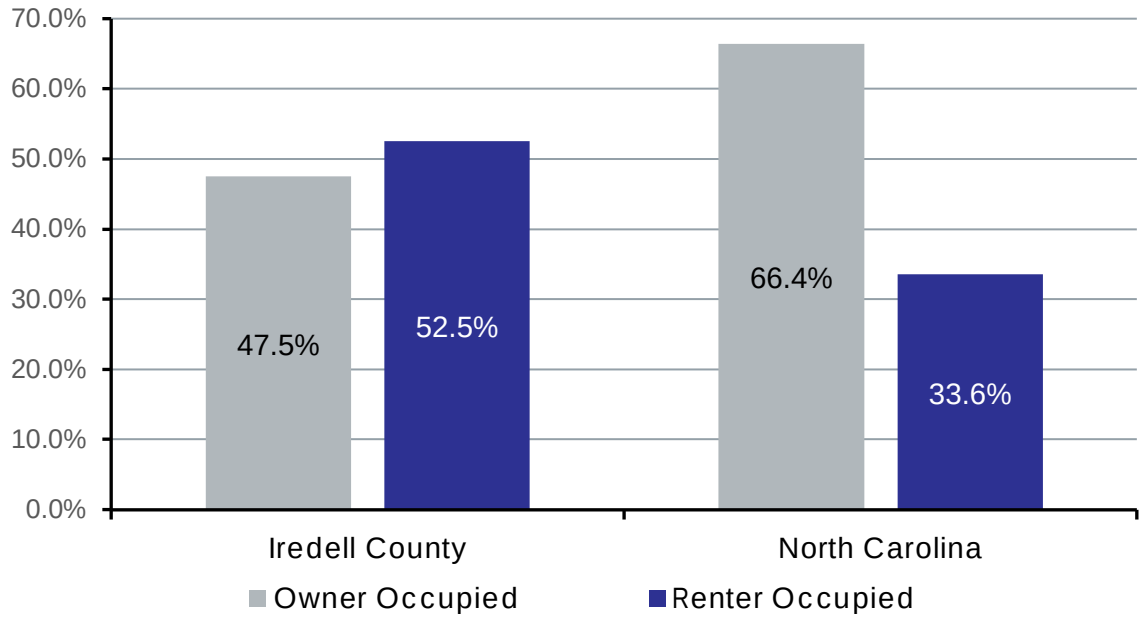
Housing Characteristics

The type of housing in a community varies, providing insight into ownership, the age of the housing, and the number of units in a building. The 2023 ACS estimated 42,128 housing units, with 5,172 vacant. These vacant structures create additional problems for the community and the fire department. If these buildings are not properly maintained, their structural integrity will decrease, posing difficulties for responding personnel. If these buildings are not secured, the risk of vandalism may increase, creating additional problems for the fire department and law enforcement.

Home Ownership

The homeownership rate in Iredell County is 47.5%, which is significantly lower than the state at 66.4%. Renter-occupied housing may have a greater need for smoke alarm canvassing programs.

Figure 11: Homeownership

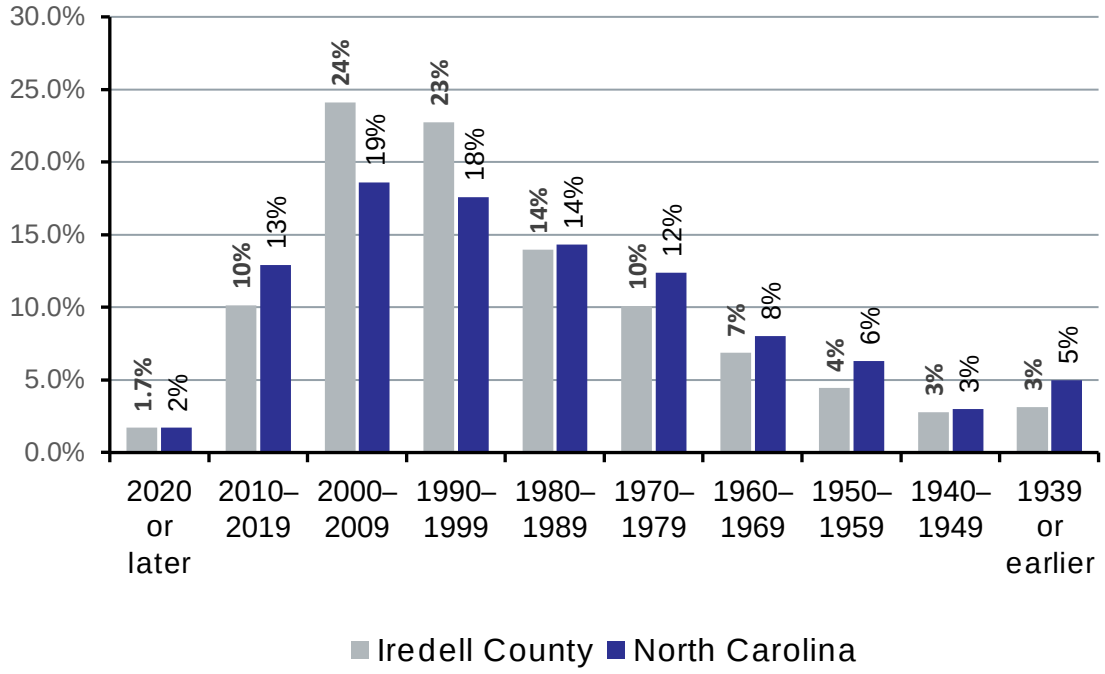


Age of Housing

As the home ages, the maintenance needed to maintain the structure increases. If problems are not corrected, the home can become more hazardous to its inhabitants and emergency responders. Homes built before 1975 in North Carolina did not require smoke alarm installation during construction, which potentially increased the risk for occupants.

The following figure shows that 51% of the housing was built before 1980.

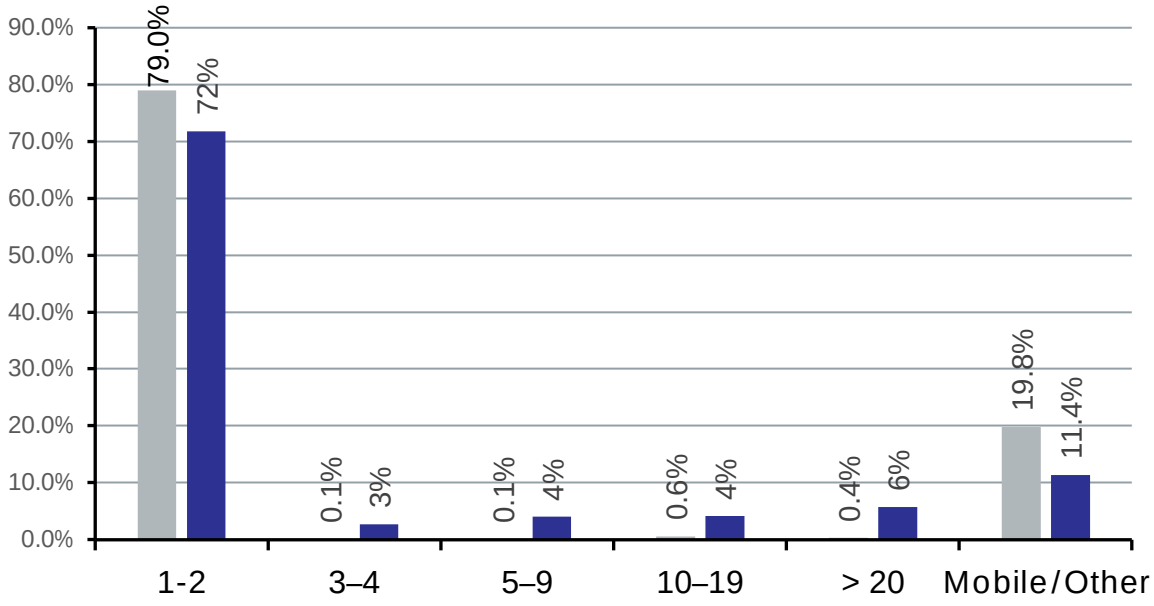
Figure 12: Age of Housing



Housing Units

Seventy-nine percent of the housing units in Iredell County are one- or two-family dwellings, which is higher than the state average of 72%. Mobile homes account for 19.8%, which is more than the state's rate of 11.4%. The following figure shows the number of units per building.

Figure 13: Housing Units per Building



Target Hazards

Certain buildings within the community are identified as potential hazards. These buildings or facilities typically present higher risks to people, property, or the environment. These may include buildings with a high occupancy rating, facilities where the occupants may need assistance during an evacuation, or locations where hazardous materials are present. These occupancies create special hazards for the occupants and emergency responders. Target hazards can also be considered significant or historic properties that are important community assets.

Public and private schools and preschools present an increased risk to the community and require additional assistance during an incident. Mass casualty events can easily overwhelm an agency, and outside aid becomes necessary. These occupancies require up-to-date preincident plans so emergency responders become familiar with the building and surrounding area for site-specific hazards.

Land Use

Land use regulation provides jurisdictions and a method to manage community growth, and it is defined by locally appointed or elected officials. Where land use regulations exist, they offer a way to determine if a development suits that area. Regulations may require minimum street widths, landscaping, and proper turning radius, potentially impacting fire service responses.

Iredell County approved the Horizon Plan 2045 in December 2023. The document is a long-range plan to guide the County's growth. There is not much commercial development because there is no water or sewer. Most residential growth occurs east of Statesville in the Shepards Fire District and Troutman. Other residential subdivisions are under development in Cool Springs, South Iredell, and Mt Mourne. The following table shows the proposed projects in the County's unincorporated areas.

Figure 14: Proposed Developments

Subdivision Name	Fire District	Lots
Woodstone Acres	Cool Springs	50
Grace Salene Meadows	Shepards	99
Northlake Phase 3 & 4	Shepards	117
Northlake Phase 5	Shepards	65
Ostwalt Amity Road	Shepards	57
Wheatfield Ph 2	Shepards	69
Bethesda Forest	Shepards	60
The Landing at Bethesda Forest	Shepards	98
Shinnville	Shepards	146
Shinnville	Shepards	149
Rustic Meadows	South Iredell	120
Davidson Pond	Mt Mourne	37

Natural Hazards

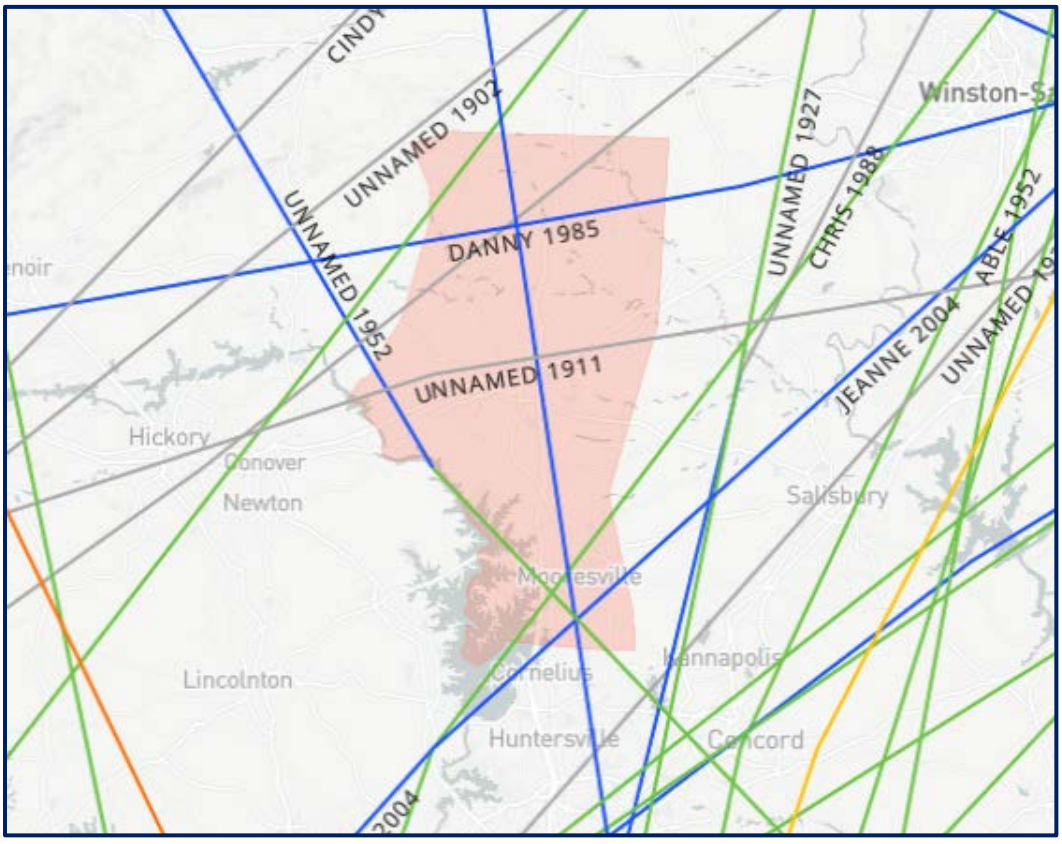
Flooding

When flooding occurs, it can impede response by emergency responders and delay their arrival. There are areas in Iredell County with a higher risk of flooding. These areas, including Zone A (1% annual floodplain chance) and Zone AE (1% annual floodplain chance with elevations), are primarily tributaries for the South Yadkin River, Fourth Creek, and Lake Norman. The overall risk of significant flooding in Iredell County is relatively low per the Iredell Rowan Hazard Mitigation Plan (IRHMP).

Hurricanes and Tropical Storms

Although the direct impact of a tropical storm or a hurricane in Iredell County is low, the secondary effects, such as heavy rainfall, tornados, and high winds, can create numerous problems in the community. When exposed to falling trees or limbs, personnel risk increases during the storm, and extreme caution is necessary during a response. Response by emergency services may be delayed by down trees or power lines when they cannot reach the incident location. The IRHMP scores the County at a relatively low risk. The following figure shows the tracks of tropical events directly affecting Iredell County.[v]

Figure 15: Tropical Event Tracks



Winter Storms

When winter storms occur, emergency personnel's response can be delayed because of road conditions. According to the IRHMP, the probability of severe winter weather events in Iredell County is considered moderate. These storms may occur each winter, but most are not significant enough to receive a federal disaster declaration. Since 1977, five declarations have included Iredell County, as shown in the following figure.

Figure 16: Winter Storm Federal Declarations

Type	Date
Drought & Freezing	March 1977
Severe Snowstorm	March 1993
Blizzard of 96	January 1996
Winter Storm	February 1996
Severe Ice Storm	December 2002

Thunderstorms

The chance of a thunderstorm occurring in Iredell County increases during the spring of each year and into the summer, much like the other areas in the southeastern United States. The IRHMP notes that these storms can include hail and tornados and increase property damage, and the risk index rating for lightning is relatively moderate. These storms can strain local emergency services during these events, specifically during an electrical storm.

Critical Infrastructure

The Cybersecurity & Infrastructure Security Agency defines critical infrastructure as *sectors whose assets, systems, and networks, whether physical or virtual, are considered so vital to the United States that their incapacitation or destruction would have a debilitating effect on security, national economic security, national public health or safety, or any combination thereof.*[vi] The 16 sectors are in the following categories:

- Chemical
- Communications
- Dams
- Emergency Services
- Financial
- Government
- Information Technology
- Transportation
- Commercial Facilities
- Critical Manufacturing
- Defense Industrial Base
- Energy
- Food and Agriculture
- Healthcare and Public Health
- Nuclear Reactor, Materials & Waste
- Water and Wastewater systems

This study will only review the sectors that may affect emergency response.

Roads Highways

A network of streets and roads allows emergency responders to navigate the district quickly and efficiently for service delivery. Without a well-designed and developed highway system, it becomes difficult to respond promptly and safely.

Much of Iredell County is on rural roads, but Interstates 77 and 40 connect the County with larger metropolitan areas such as Charlotte. US 64 and 70 also pass through the County. Many local streets near the population centers in Iredell County consist of subdivisions with interconnected streets and cul-de-sacs. Subdivisions with one access can create problems for emergency responders if downed trees block the street.

The following figure shows the traffic counts at selected intersections in Iredell County.

Figure 17: 2023 Annual Average Daily Traffic Count[vii]

Location	Ave Annual Daily Traffic - Vehicles
I-40 between Exit 154 and Exit 162	40,000
I-77 between Exit 59 and Exit 65	33,500
Salisbury Hwy west of Business Park Dr	11,500
Mecklenburg Hwy north of Faith Rd	14,500
US Hwy 64 west of Taylorsville Hwy	8,000

Communications

Internet services are essential for the public, commercial establishments, and emergency services that conduct business daily. Other communications are vital to the community, such as cellular phones, Voice over Internet Protocol (VoIP) telephone systems, or transmission lines from the local telephone company. These systems allow the public to notify emergency services of an incident. When these essential communication systems fail, the community is impacted when an emergency occurs.

The Iredell County 911 Communication Center (ECOM) provides dispatch services to all the County's emergency services agencies except the Mooresville and Statesville Police Departments. The center operates four 12-hour shifts between 6:30 a.m. and 6:30 p.m. daily. It uses Emergency Medical, fire, and Police Dispatch to screen calls for service and determine the level of response by EMS and fire departments.

The response plans for dispatching the fire departments for Mooresville, Statesville, and the departments south of Troutman are by unit type, while the other departments are dispatched by station. If the 911 system fails or the building needs to be evacuated, a backup center is available at Mooresville Police Department. ECOM uses Central Square One Solution for its computer-aided dispatch, which tracks incidents for the agencies it dispatches.

Water Resources

Controlling a fire becomes challenging without an adequate water supply and distribution system consisting of water storage, mains, and a fire hydrant system. A system of well-distributed hydrants and appropriately sized water mains are necessary to provide the required water for fireground use. There is no water system in Iredell County except for the systems provided by the four municipalities.

Rail

Norfolk Southern operates a mainline running east-west. The Alexander Railroad Company connects to the Norfolk Southern line in Stateville and provides rail service to Taylorsville. Many crossings are uncontrolled and only have flashing lights or signs to notify motor vehicles of an approaching train. Trains traveling through the County can delay response from emergency services if the crossing is blocked during an incident. Uncontrolled locations present an increased risk if drivers are unaware of an approaching train. Derailment may occur in remote areas of the County and create problems accessing the location during an incident or availability of water during a fire. Creating contingency plans for these types of emergencies will assist in developing strategies and tactics for the incident.

Community Risk Reduction

Fire Marshal's Office

The Iredell County Fire Marshal's Office (ICFMO) enforces the North Carolina Fire Prevention Code (NCFPC) in the County, Troutman, Harmony, and Love Valley—with the three full-time inspectors, including the fire marshal. CRR There are two part-time inspectors and an administrative assistant.

The ICFMO has approximately 1,531 properties identified for inspections. It can meet the state-mandated inspection schedule, which requires all commercial buildings to be inspected at least every three years based on risk. The ICFMO meets with the County's technical review committee to review new developments and determine if the plans meet the fire prevention code requirements before being released for construction. The ICFMO reviews all commercial permit applications submitted to the Iredell County Inspection Department and uses its tracking system to sign off on the permit.

The ICFMO has implemented First Due as its records management system to track inspections and plan reviews. The County has adopted a fee schedule for plan reviews, operational permits, and periodic fire and life safety inspections. ICFMO conducts fire investigations when requested and partners with the Sheriff's Office if there is criminal intent. The North Carolina State Bureau of Investigation assists if needed.

Fire and Life Safety Education

The Community Risk Reduction Specialist focuses on fire and life safety prevention. They provide educational programs that include fire safety and extinguisher training. Their most extensive program is directed towards 4th-graders. The program reaches approximately 1,500 children annually and meets with each classroom monthly. The 4th-grade program teaches Stop, Drop, and Roll, Exit Drills in the Home, holiday fire safety, how to report an emergency, and fire chemistry. They also provide educational materials to the volunteer fire department when requested.

Station-Based Community Risk Reduction

Each of the following is part of an overall Community Risk Reduction (CRR) program, defined as "The identification and prioritization of risks followed by the integrated application of resources to improve public safety and reduce increasing call volumes."[viii] The goal is to incorporate emergency operations with fire department/station prevention efforts. The approach is preferred because risks vary from one station to another and even within a station's district. Ultimately, a CRR program examines problems and develops prevention or mitigation strategies to reduce risk and hazards.

Data collected from this report and continued analysis in the future will allow Iredell County to determine whether specific hazards are increasing or decreasing based on incident response. Risks may change as new developments or demographic changes occur in Iredell County, impacting service delivery.

When developing strategies, they should include the use of the Five E's.

- Education – Will education help the public – who, where, when?
- Engineering – What engineering or technology is available to help?
- Enforcement – Is additional or more substantial enforcement needed?
- Economic Incentives – Could incentives increase compliance?
- Emergency Response – Would changes in response make a difference (personnel, training, etc.)?

Using the Five E's is designed to identify a strategy or, in many cases, multiple strategies to prevent or mitigate the risk from reoccurring.

When developing a CRR plan, Iredell County must determine what strategies have already been implemented in the community to prevent duplication. Outside resources may be available through partnerships with many community

organizations, such as law enforcement, nonprofits, health departments, EMS, religious organizations, and local businesses. These groups may offer a different perspective to provide staff and additional funding and resources because of limitations within the fire department.

Preparing a CRR plan should align with the department's mission and strategic plan. Creating a department/station-level plan allows personnel to engage the community they serve. It empowers personnel to interact, learn more about their community, and take ownership of the program. Personnel begin to understand the importance of collecting accurate data to support their plan, developing strategies using partnerships, gaining their input, soliciting feedback from the community, and ultimately deciding what risk to prioritize. The below figure is a basic methodology offered by Vision 20/20 to identify and analyze risks within a community. Vision 20/20 includes a coalition of national organizations and experts that exemplifies how collaboration, communication, and commitment to data-based solutions can save lives and properties.

Using the following process, the fire department should begin integrating CRR to address all risks in the community.

Community Risk Reduction Process



Summary

Iredell County Community Risk Assessment Summary

The Iredell County Community Risk Assessment comprehensively analyzes factors affecting emergency services delivery and community safety. The County's population increased from 2013 to 2023, reaching 111,192 residents. Key demographic concerns include above-average populations of older adults (18.1%) and residents with disabilities (15.6%), both representing higher-risk groups for emergency services. While poverty rates (8.6%) are lower than the state average, the County has significantly lower educational attainment and homeownership rates (47.5% compared to the state's 66.4%). Housing characteristics reveal that 51% of structures were built before 1980, and the County has a higher proportion of mobile homes (19.8%) than the state average, creating additional fire risks.

Natural hazards in the region include relatively low flooding risks (primarily near waterways), minimal direct hurricane impacts (though secondary effects pose concerns), moderate winter storm probability (with five federal disaster declarations since 1977), and moderate thunderstorm risks. Critical infrastructure assessment highlights transportation challenges on rural roads, though major highways include Interstates 77 and 70. The County's water resources are limited to municipal systems, and rail crossings present potential response delays. Most residential growth is in the east of Statesville and south of Troutman.

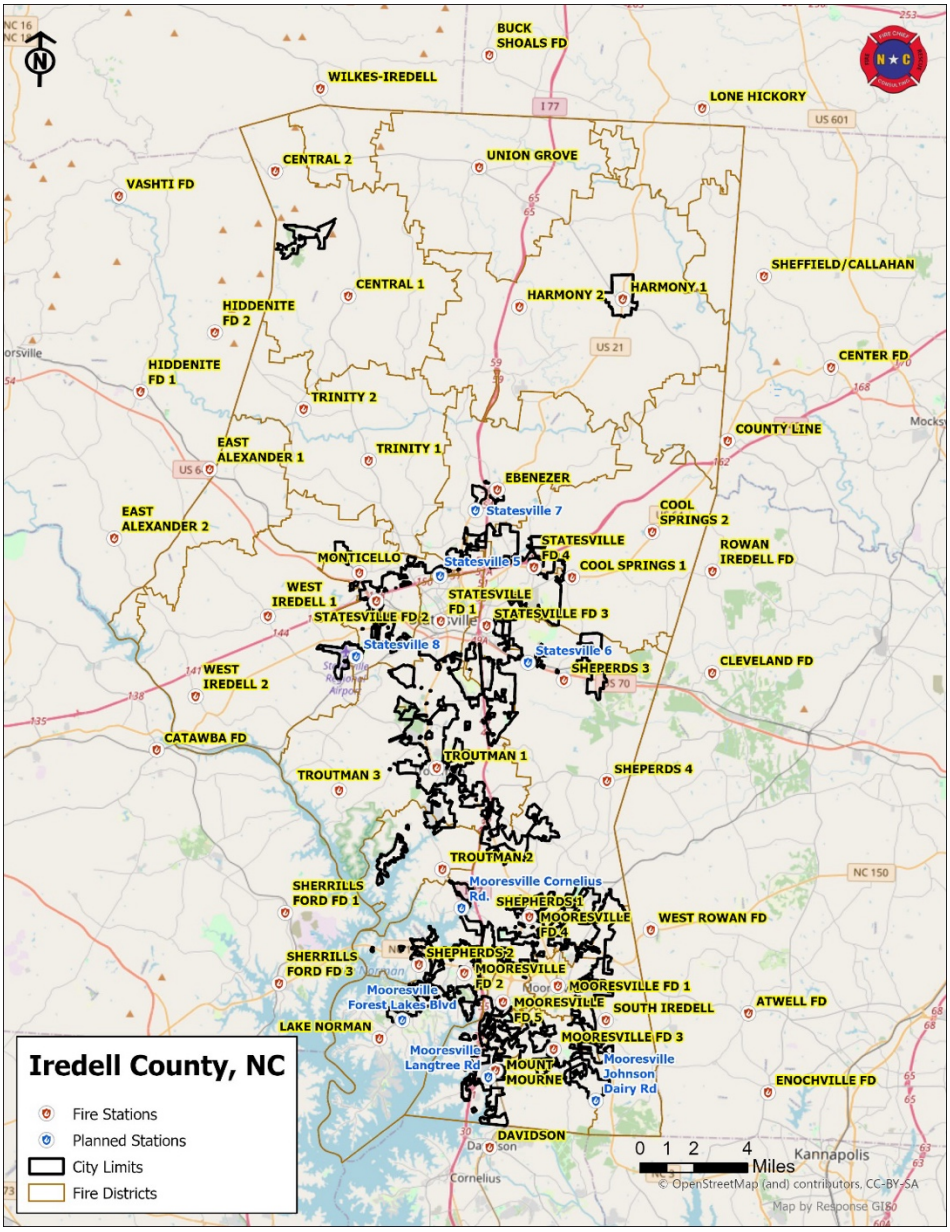
The Iredell County Fire Marshal's Office manages approximately 1,531 properties for inspection and can meet state-mandated schedules with its current staffing. Community Risk Reduction efforts include educational programs reaching 1,500 fourth graders annually and recommendations to develop station-based prevention strategies using the "Five E's" approach: Education, Engineering, Enforcement, Economic Incentives, and Emergency Response.

Section 3: Geographical Information System (GIS) Data Analysis

GIS Analysis

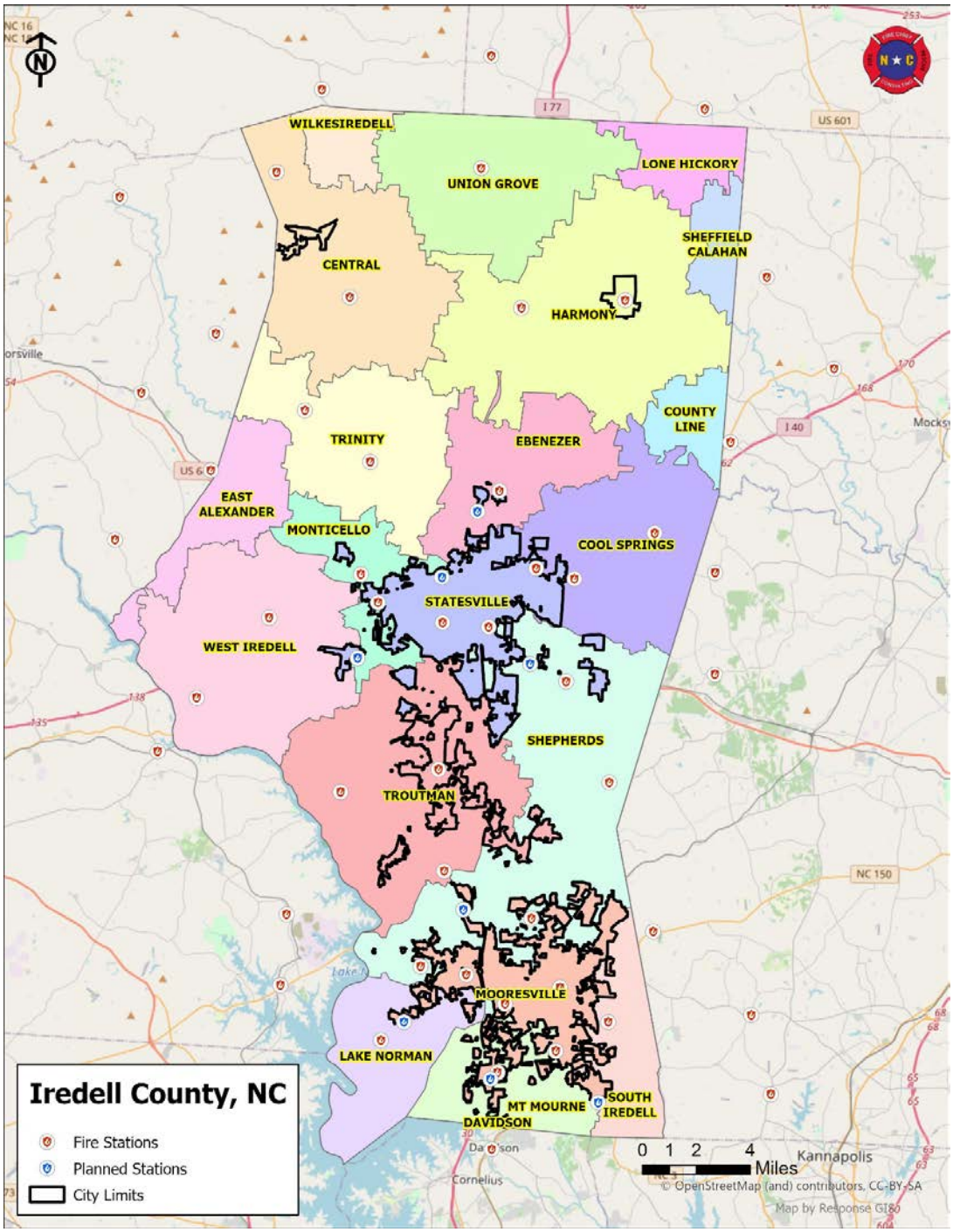
Iredell County is in the Carolina Piedmont just north of the City of Charlotte, North Carolina. Several arterial roadways (I-40 & I-77) traverse through. There are 21 fire districts including 3 career departments (Davidson (Mecklenburg County), Mooresville, and Statesville). The fire departments operate from 39 stations (1 is joint with Shepards and Mooresville) across the 597.4 square mile area. There are plans for 8 additional stations between the Statesville and Mooresville Fire departments. The fire stations are seen in the following figure.

FIGURE 17: Current Fire Stations



Davidson, Mooresville, & Stateville Fire departments operate within their city limits while Harmony and Troutman cover the town and county areas. The Town of Love Valley is within the Central Fire District. The following map shows the response areas for the fire stations.

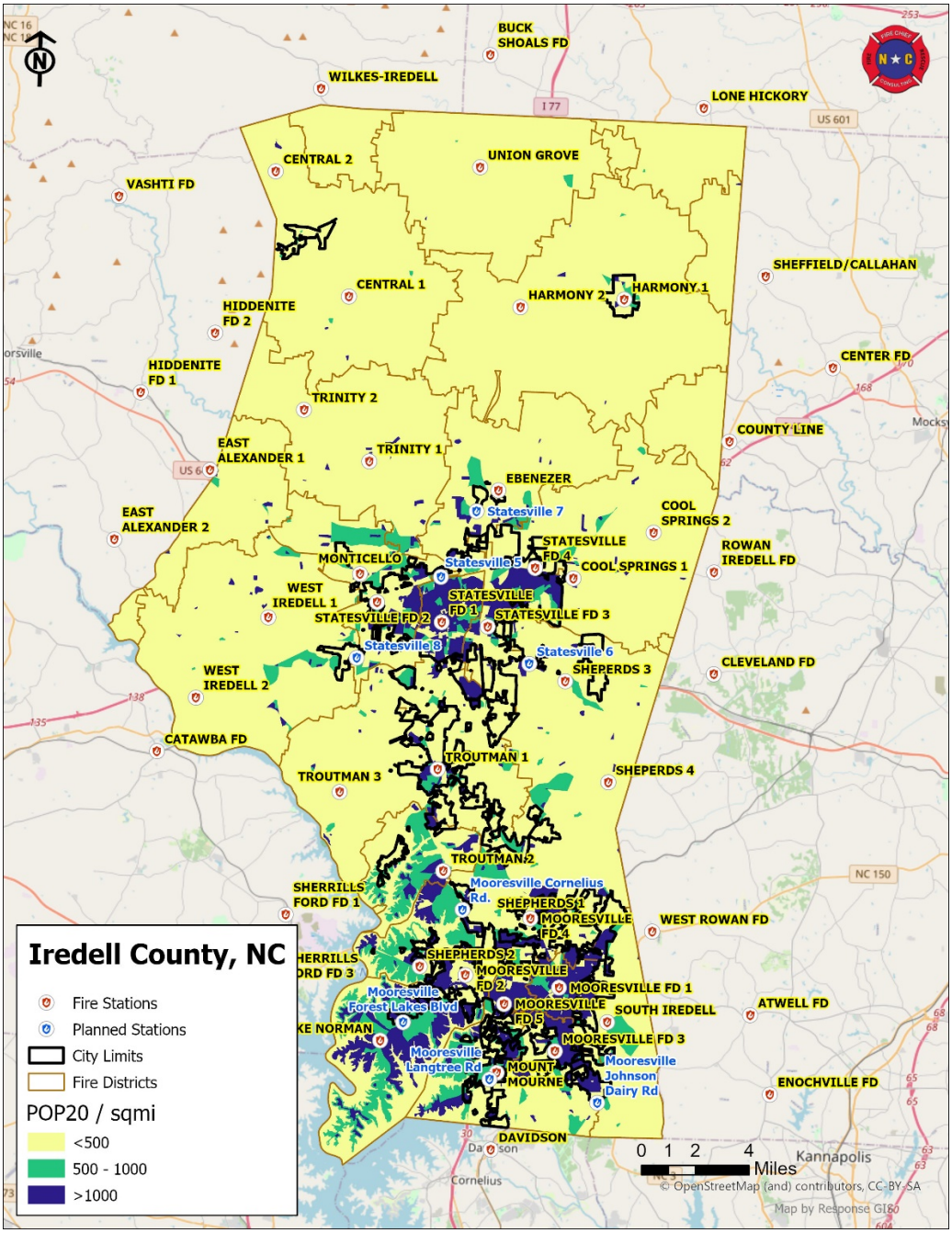
FIGURE 18: Fire Response Areas



Population

According to the US Census Bureau, 186,693 people reside in Iredell County in 2020. The 2023 estimate is 199,710. This is 17% more than 2010, when the census tabulated 122,660. The following map shows the population per square miles categorized according to NFPA 1720 guidelines that apply to volunteer and Combination (Volunteer & some paid staffing) fire districts.

FIGURE 19: Population Density



The county is generally rural with pockets of higher population densities in the southern region and the incorporated municipalities. The following table details the address location concentration within each fire district. Naturally, the more populated municipal areas are highest.

District	Sqmi	Addresses	Addresses /SqMi
B & F	56.56	12775	225.85
CENTRAL	45.39	1760	38.77
COOL SPRINGS	38.37	3202	83.44
COUNTY LINE	8.93	358	40.10
DAVIDSON	0.35	176	508.69
EAST ALEXANDER	17.17	1356	78.99
EBEBENEZER	25.74	3085	119.85
HARMONY	66.23	3275	49.45
LAKE NORMAN	22.35	6860	306.90
LONE HICKORY	11.38	255	22.41
MONTICELLO	14.55	2926	201.05
MOORESVILLE	27.13	33944	1251.32
MT MOURNE	16.65	4102	246.29
SHEFFIELD CALAHAN	7.25	245	33.79
SHEPHERDS	62.89	9969	158.51
SOUTH IREDELL	15.86	1664	104.92
STATESVILLE	27.69	18257	659.45
TRINITY	36.48	2329	63.85
UNION GROVE	38.62	1365	35.34
WEST IREDELL	49.45	4949	100.09
WILKES IREDELL	8.28	223	26.94
Total:	597.32	113075	

Land Use Risk

The use of land related to the structures and stockpiles vary in size and type. Some uses of land pose more risk to a community than others, such as a single-family home versus a chemical storage facility. Because of the myriad of uses, a macro analysis of risk based upon current zoning in the Town and county is employed in the methodology.

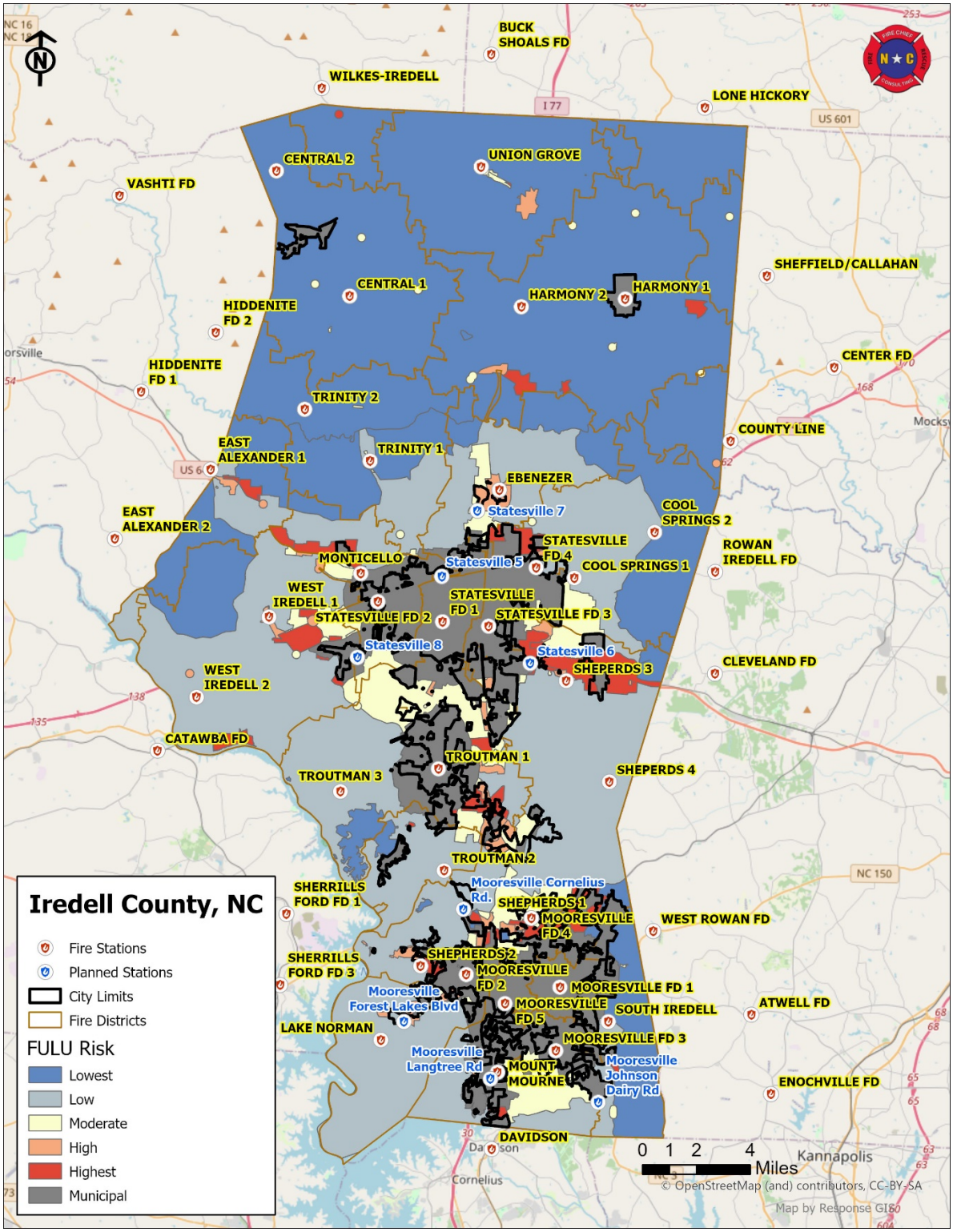
The types of uses pose differing risks to a community. Some may be a point of public assembly; others may be a facility that contains hazardous materials for its processes. Others are homes, that if lost to a fire is tragic to the owner and family. The loss of a structure that employs 300 residents is a greater overall impact loss to the community. The study team defines risk level as follows with some examples noted:

Risk Category Criteria

1. Lowest - Wide separation of single-family dwellings and farmland.
2. Low - Single-family dwellings with a separation of at least 100 feet between buildings.
3. Moderate - Commercial and light industrial facilities, small shopping centers, and high-density, low-rise residential buildings.
4. High - High-rise hotels and residential buildings, large shopping centers, and industrial complexes.
5. Highest - Refineries, large industry, lumber yards, and propane storage facilities.

These risk levels were applied to the future land use data provided by County GIS data portal in the resulting map.

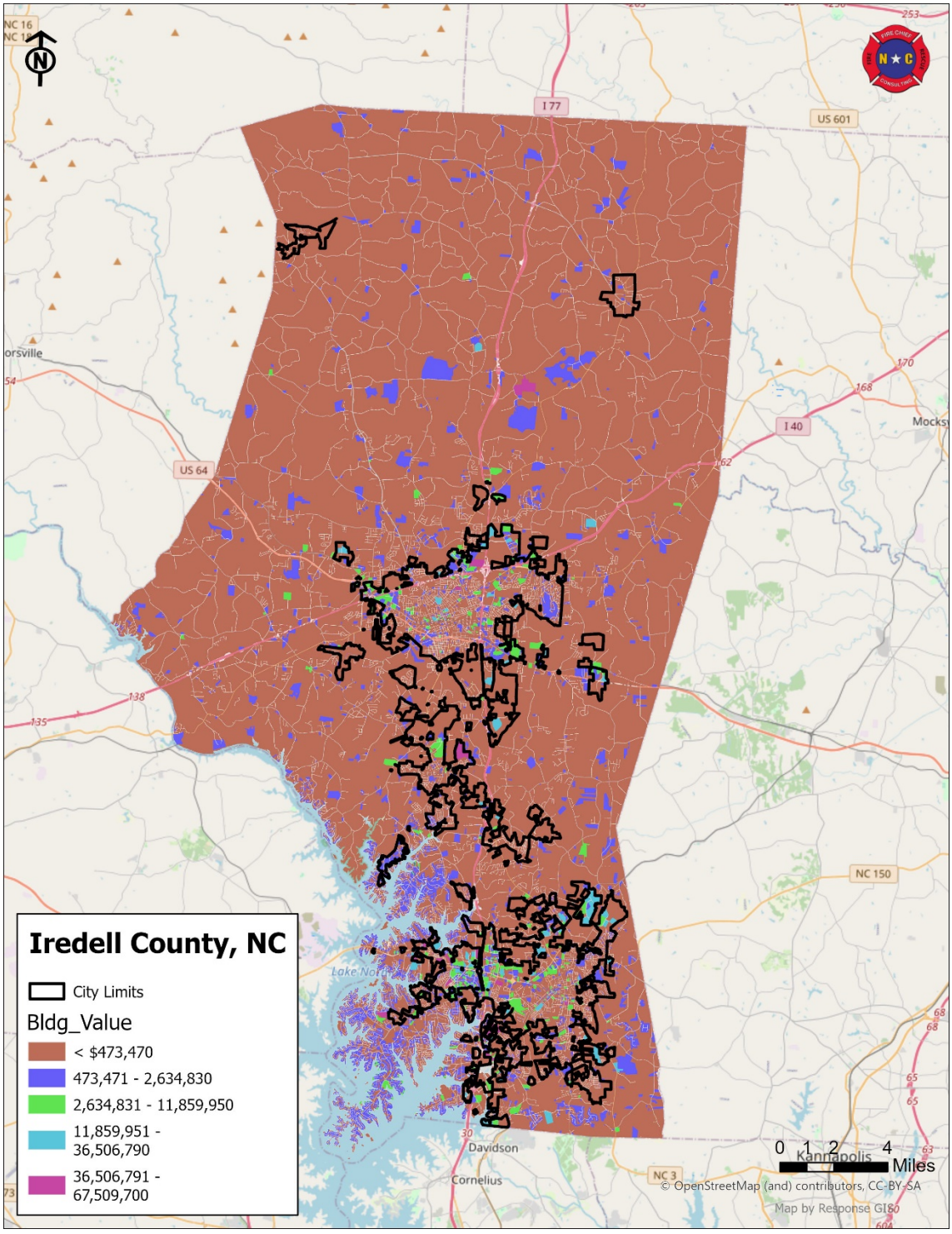
FIGURE 20: Land Use Risk



Municipal areas and their ETJs are not included in the dataset and not included in the scope of this project. Higher risks are noted on the fringes of the municipalities and along the arterial and interstate routes.

While land use risk is an appropriate measure of general risk, some aspects can be obscured such as fiscal value. The area near the lake is developed with many large square footage and higher value residences. The following map shows the fiscal risk of properties valued over $500,000.

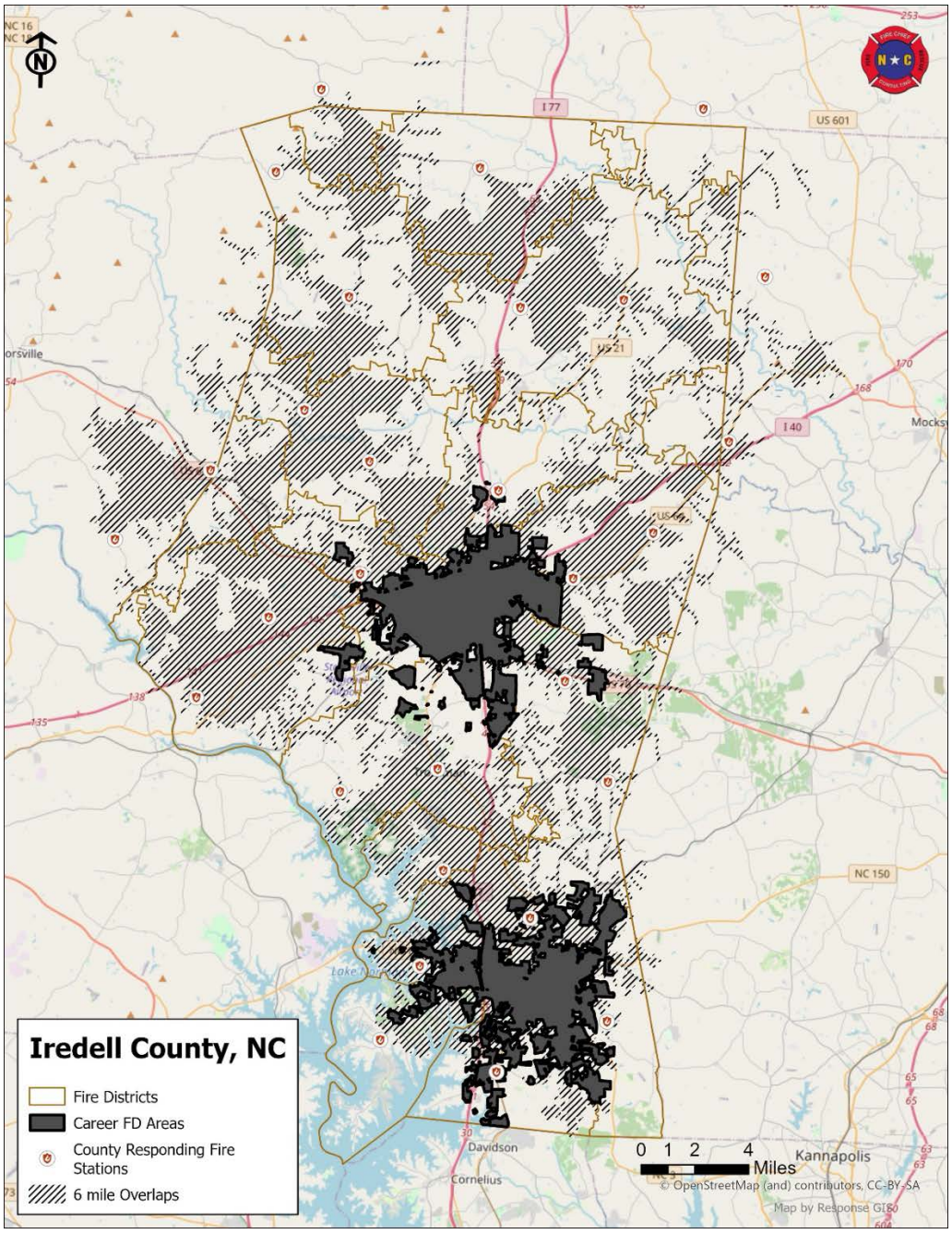
FIGURE 21: Fiscal Risk



Distance Coverage

The Office of the State Fire Marshal (OSFM) considers a 6-mile distance for favorable rates in unincorporated areas. This is not an issue for the Iredell County fire districts; in fact there is overlap between the county fire stations as shown in the following map. This is not necessarily an issue when resources and staff are needed in an incident but there is no additional benefit for such a condition.

FIGURE 22: OSFM 6-mile distance overlap

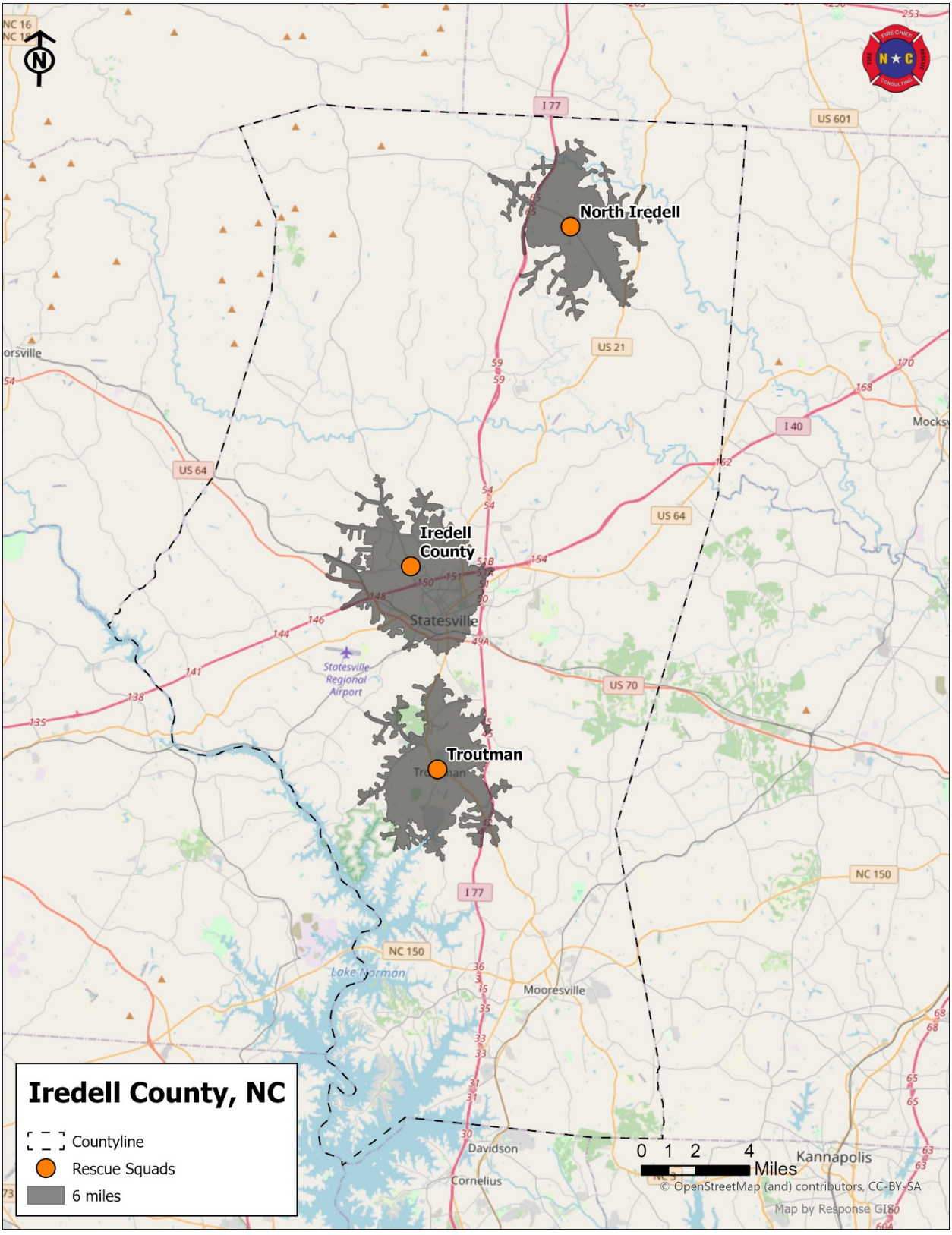


When the city fire stations and their planned stations are considered, the overlap areas increase. The following table shows the distance between all existing and planned stations up to 3 miles (half the distance of the OSFM distance guideline).

Stations Names	Miles Apart
MOUNT MOURNE - Langtree Rd	0.38
EBENEZER - Statesville 7	1.15
Mooresville Forest Lakes - LAKE NORMAN	1.17
STATESVILLE FD 2 - MONTICELLO	1.33
Statesville6 - SHEPERDS 3	1.56
COOL SPRINGS 1 - STATESVILLE FD 4	1.61
Mooresville Cornelius rd - TROUTMAN 2	1.78
SHEPHERDS 2 - MOORESVILLE FD 2	2.43
MOORESVILLE FD 1 - SOUTH IREDELL	2.87
SHEPHERDS 1 - Cornelius Rd.	3.07

There are 3 dedicated rescue squads in the county that specialize in technical rescues such as extrication, trench rescue, and others that support the fire departments that may also have similar equipment and training. Their locations are shown on the following map.

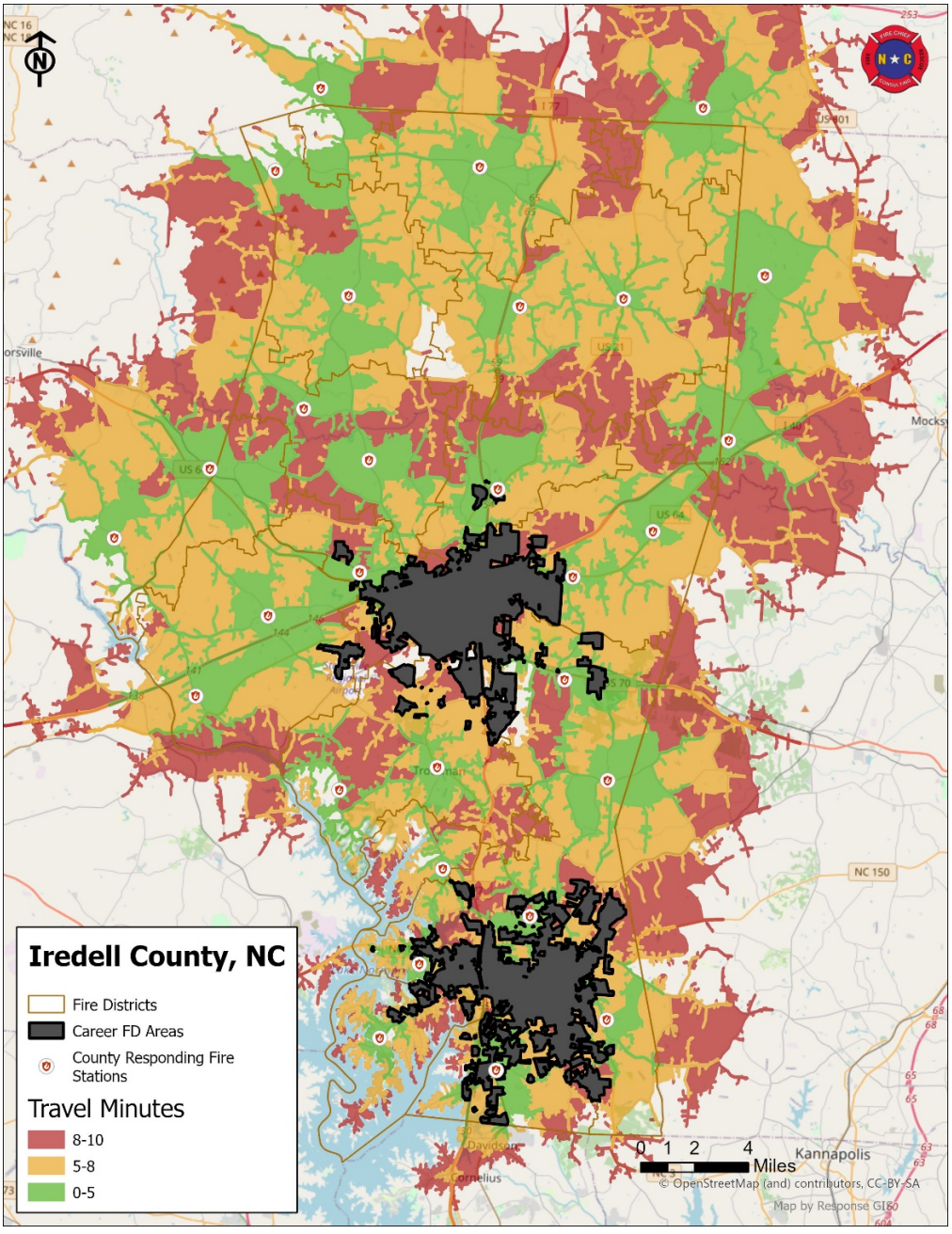
FIGURE 23: Rescue Squad Organizations



Time Coverage

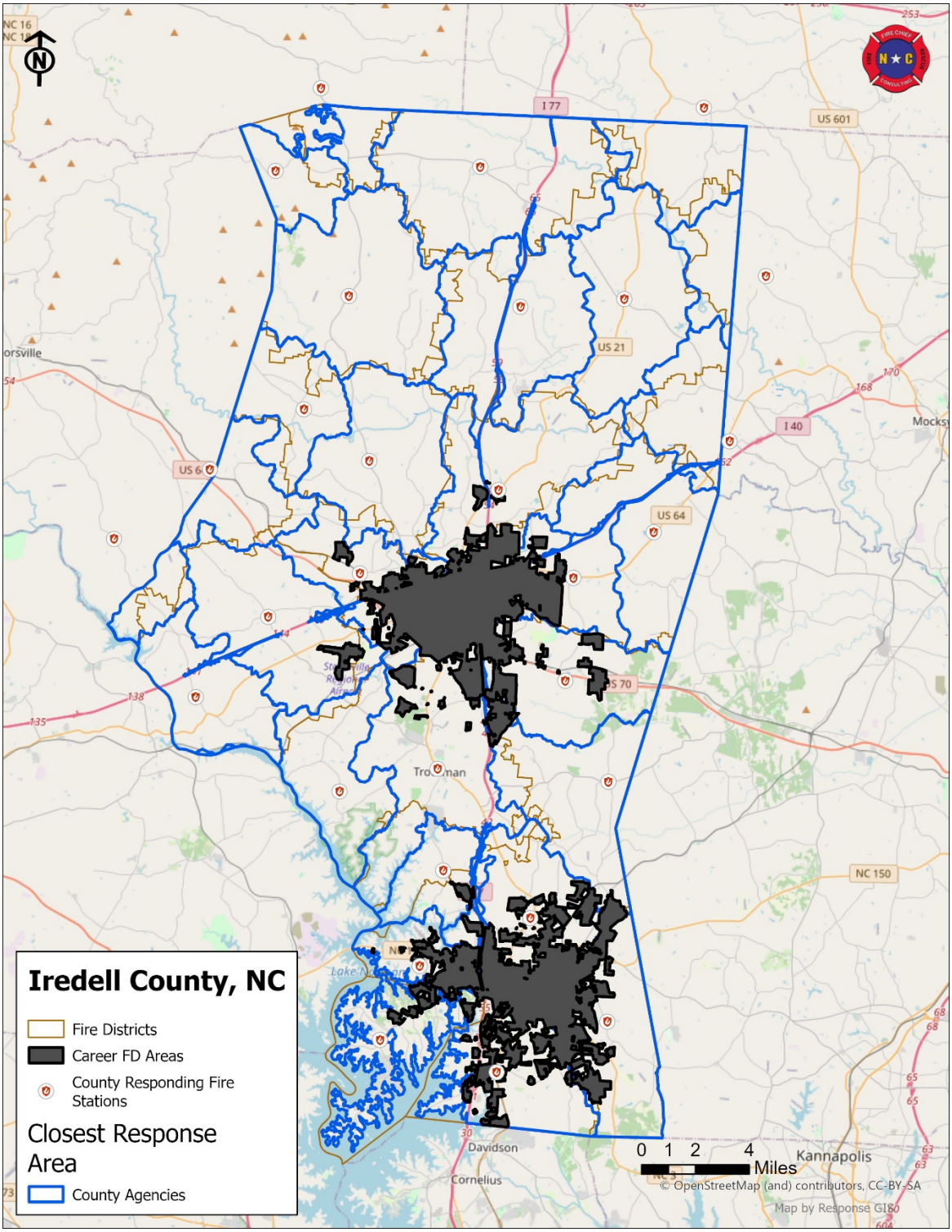
The most important element to the citizens is the time it takes to receive help in an emergency. The following map represents the extent of a modelled travel time using the street network, posted speed limits, and the restrictions in place, if any (such as weight limits, one-way roads, etc.). While turns, intersection crossings such as traffic lights, and at-grade railroad crossings are time reduced, uncontrollable events such as weather, detours, and traffic congestion are not. The following map shows the extent of travel time from the county fire stations at differing time lengths.

FIGURE 24: Travel Time Coverage (County Stations)



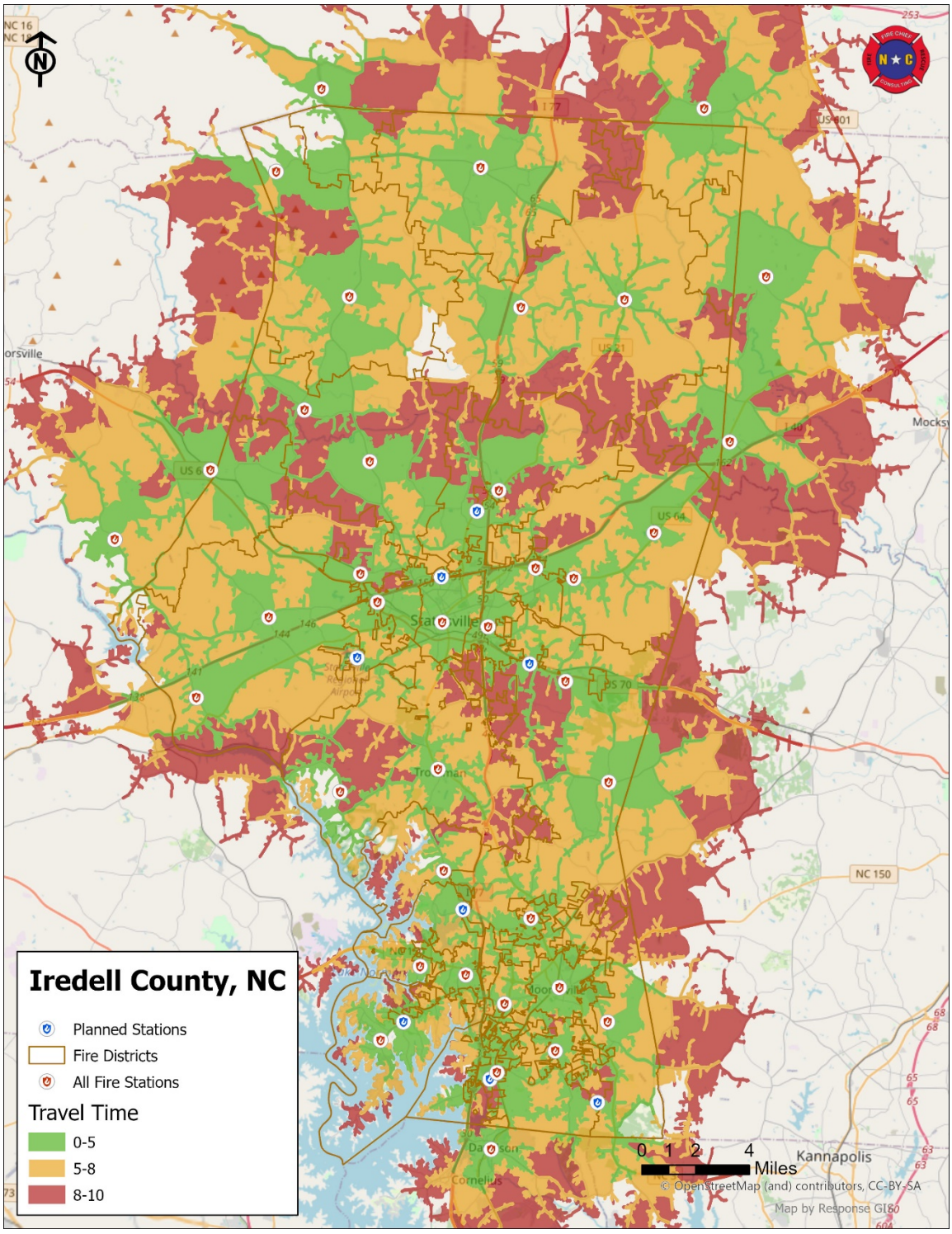
The closest station areas based on travel time vary for the county stations against the current districts as shown in the following map.

FIGURE 25: Closest Response Areas (County Response Agencies)



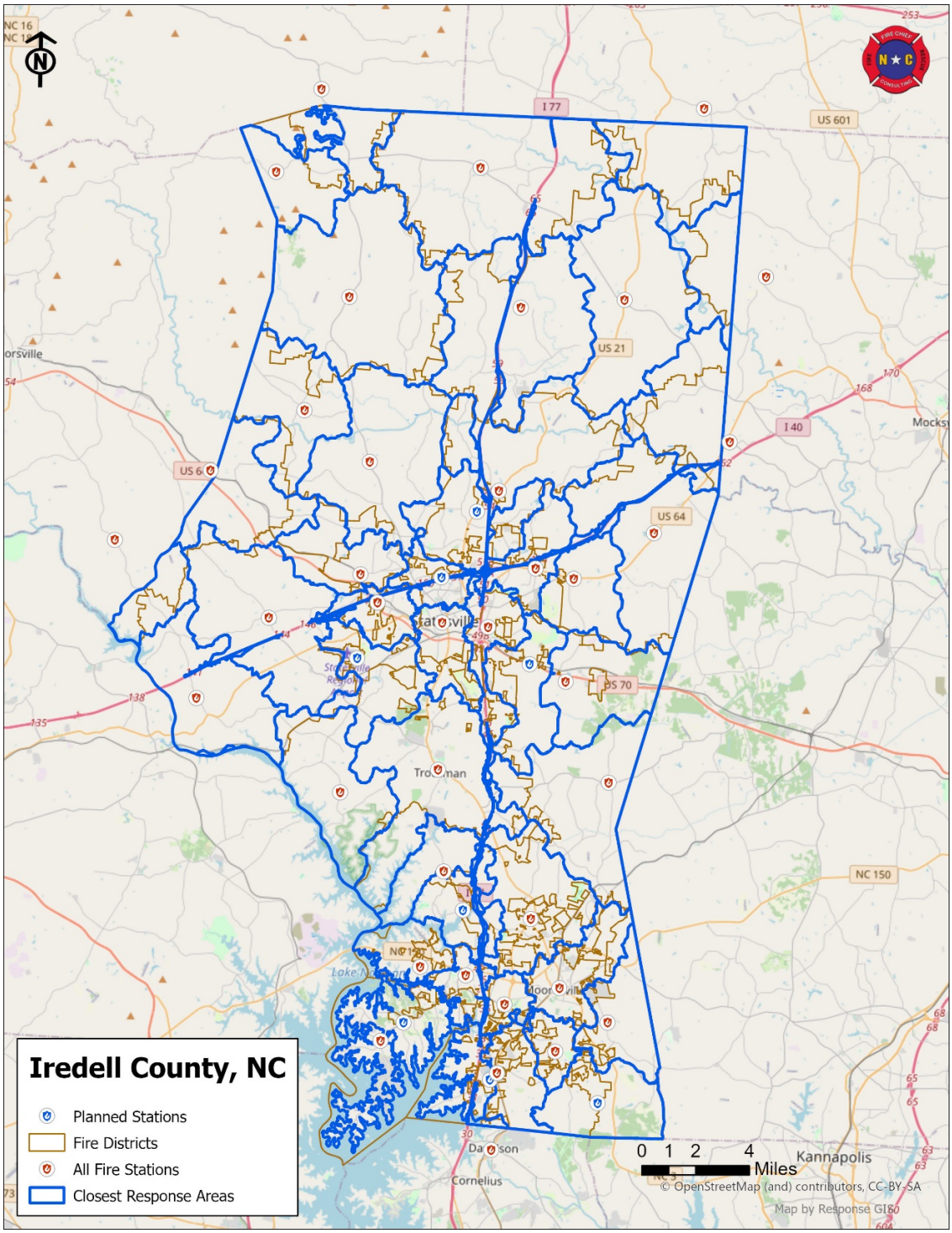
The following map includes the county and planned stations into the travel model (even though city stations typically follow a more stringent response guideline NFPA 1710).

FIGURE 26: Travel Time Coverage (All Existing & Planned Stations)



The following map shows the closest response areas for existing and planned stations assuming the planned and city stations would respond into the county areas.

FIGURE 27: Closest Response Areas (All Existing and Planned Stations)



The following table shows the coverage of addresses within the travel time periods using the county addresses and addresses that include city address points.

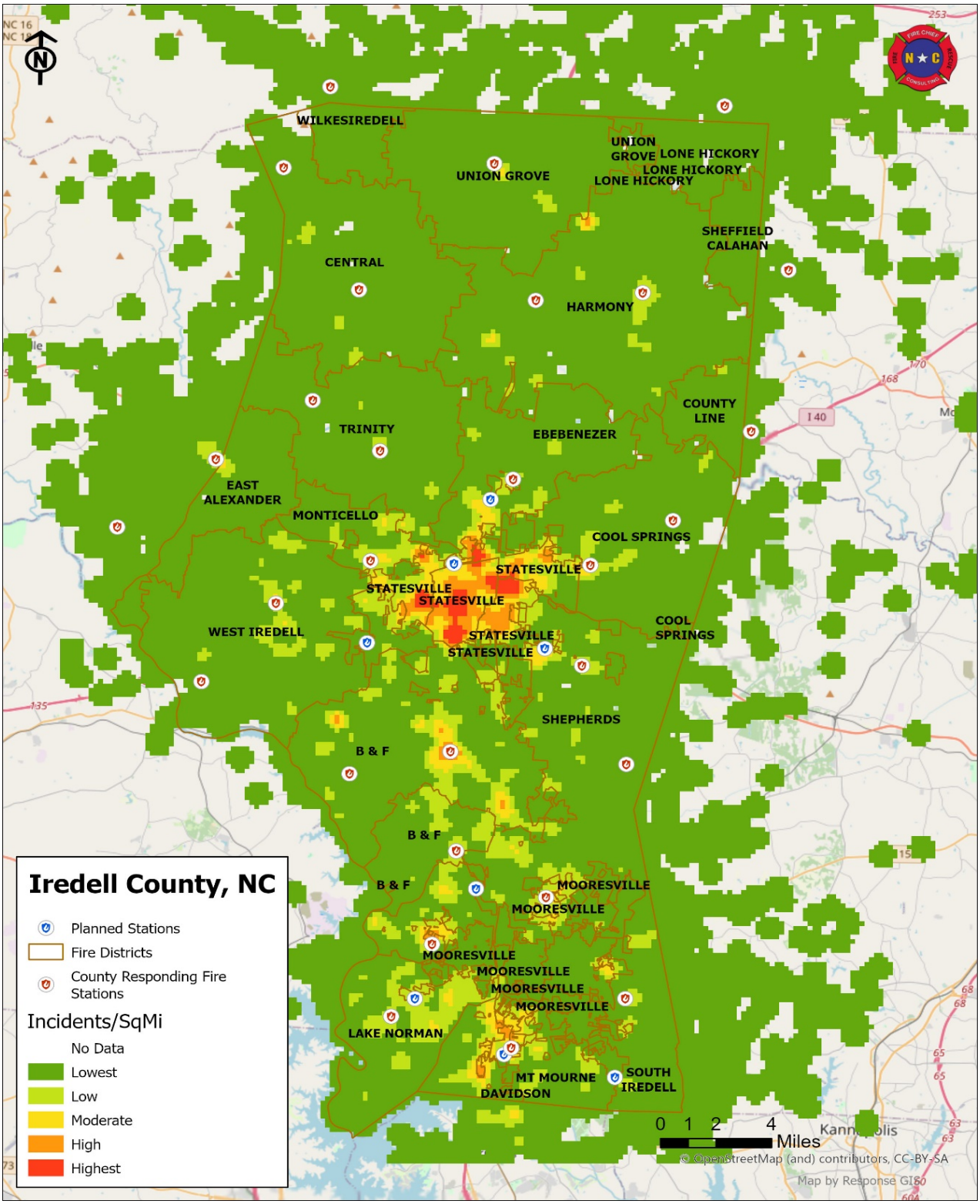
	Modeled Travel Minutes			
	Within 5	**Within 8**	**Within 10**	**Addresses**
County Agencies Only	47%	87%	97%	County
All Responding Stations	68%	95%	99%	All
All Responding Stations	57%	92%	98%	County

The table indicates that at about eight minutes of travel, most addresses in the county and city areas are reachable according to the model.

Demand for Services

The demand for services, although correlated with the higher population, can also be driven by non-residential commercial facilities like nursing homes, higher education, and public facilities such as airports, and transportation terminals. Highly congested and unimproved intersections can also drive service demand for the fire service. The following map demonstrates where the demand for services is the most intense based upon five years of raw incident County agency data.

FIGURE 28: Service Demand Density



Much of the demand is concentrated where higher population density is located, arterial routes, and higher density planned developments. The higher concentration of incidents in Statesville indicates that's department's use of surrounding county agencies for aid during incidents.

The following table details the county-only incident density and travel time coverage based on modeling only the existing county Agencies (Benchmark A), all existing stations (including existing city stations-Benchmark B) and all existing and planned Stations (Benchmark C). A 7-minute travel time was used as it was the countywide travel time actual performance as described in the data analysis section of this report.

Benchmark A	Benchmark B	Benchmark C
County Response Stations Only	**Municipal Stations**	**Planned Stations**
CENTRAL 1	DAVIDSON FD	MFD (Doolie Rd) Shepards 2
CENTRAL 2	MFD 1	MFD (Linwood Rd) South Iredell
COOL SPRINGS 1	MFD 2	MFD Cornelius Rd.
COOL SPRINGS 2	MFD 3	MFD Forest Lakes Blvd
COUNTY LINE	MFD 4 (Shepards 1)	MFD Johnson Dairy Rd
EAST ALEXANDER 1	MFD 5	MFD Langtree Rd
EAST ALEXANDER 2	SFD 1	SFD 5
EBENEZER	SFD 2	SFD 6
HARMONY 1	SFD 3	SFD 7
HARMONY 2	SFD 4	SFD 8
LAKE NORMAN		
LONE HICKORY		
MONTICELLO		
MOUNT MOURNE		
SHEFFIELD/CALLAHAN		
SHEPHERDS 1		
SHEPHERDS 2 (MFD Planned)		
SHEPHERDS 3		
SHEPHERDS 4		
SOUTH IREDELL (MFD Planned)		
TRINITY 1		
TRINITY 2		
TROUTMAN 1		
TROUTMAN 2		
TROUTMAN 3		
UNION GROVE		
WEST IREDELL 1		
WEST IREDELL 2		
WILKES-IREDELL		

Vulnerability Risk Index

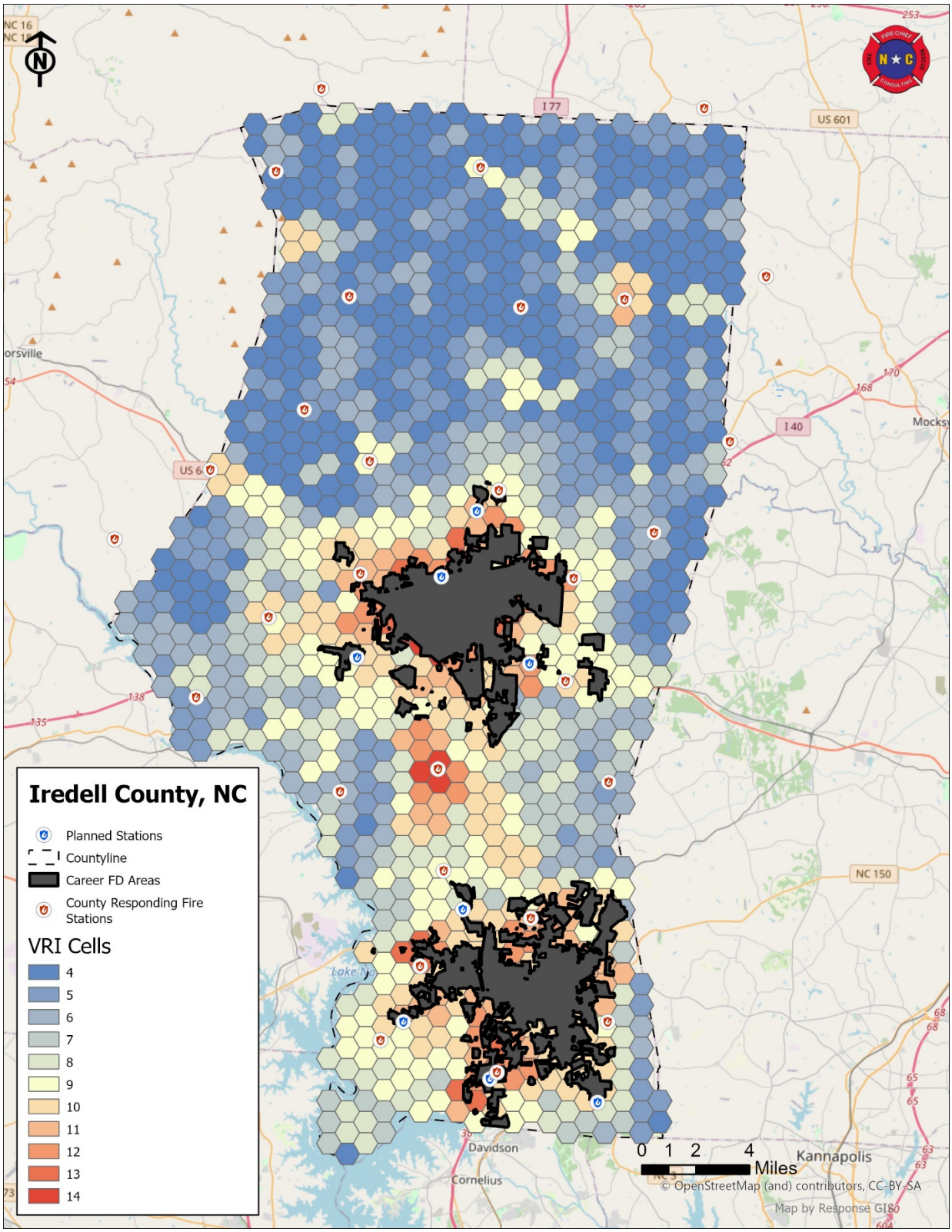
To measure the coverage adequacy by the fire station travel time extents, the elemental aspects of population, land use risk, and demand for services are combined after equalizing each aspect into five sets of data from least to most (1-5). A 1/2-mile hexagonal grid was digitally constructed and overlaid atop the fire service area. The combined elemental scores were applied to the hexagonal areas to create a Vulnerability Risk Index (VRI). The lowest score would be a 3, while the highest score possible would be a 15.

FIGURE 29: VRI Scoring

Population per Sqmi	Score	Land Use Risk	Score	Incidents per Sqmi	Score	Total Score
Highest	5	Highest	5	Highest	5	15
High	4	High	4	High	4	12
Moderate	3	Moderate	3	Moderate	3	9
Low	2	Low	2	Low	2	6
Lowest	1	Lowest	1	Lowest	1	3

The following map shows geographically where the scores are higher or lower.

FIGURE 30: VRI Score Map



The results indicate that the 7-minute countywide travel time performance is adequate to meet 80% of the incident volume which is within the NFPA 1720 guidelines for suburban and rural areas. However, when factoring in the city and planned stations, the small percentage increase indicates a saturation of stations. Typically, when an additional station is needed, a larger percentage of coverage impact (>5%) is realized but as additional stations are located, the coverage impact reduces with each station planned.

		7 minutes travel time	
County Only VRI Score	**Description**	**Coverage %**	**Used for:**
Benchmark A	County Response Stations Only	80%	Scenario A
Benchmark B	County & Municipal Stations	81%	Scenario B
Benchmark C	County. Municipal, & Planned Stations	84%	Scenario C

To determine which stations were selected to reach the minimum 80% coverage with the 7-minute travel model, the above scenarios (A-C) were employed. Municipal stations were weighed up for selection over nearby county stations since they would be fully staffed.

Since Scenario A meets the minimum, all county stations were selected for continued service. However, as the city stations and planned stations were added to the analysis, some county stations were not selected given the proximity of a city or city planned station.

	Scenario A	Scenario B	Scenario C
1		COOL SPRINGS 1	COOL SPRINGS 1
2		WILKES-IREDELL	EAST ALEXANDER 2
3			LAKE NORMAN
4			MONTICELLO
5			MOUNT MOURNE
6			SHEPERDS 3
7			SHEPHERDS 2
8			TRINITY 2
9			TROUTMAN 2
10			WILKES-IREDELL

However, as seen previously some of these are very proximal to existing city or planned stations and if the county station is adequate to accommodate a career staff, it will likely be a fiscally conservative choice. The following table indicates the considerations for station choices with the scenarios

	Scenario A	Scenario B	Scenario C
1		Cool Springs/Statesville	Cool Springs/Statesville
2		MFD 4 (Shepards 1)	Lake Norman/Mooresville
3			MFD 4 (Shepards 1)
4			Monticello/Statesville
5			Mt Mourne/Mooresville
6			Shepards 3 / Statesville
7			SOUTH IREDELL (MFD Planned)
8			Troutman 2/ Mooresville

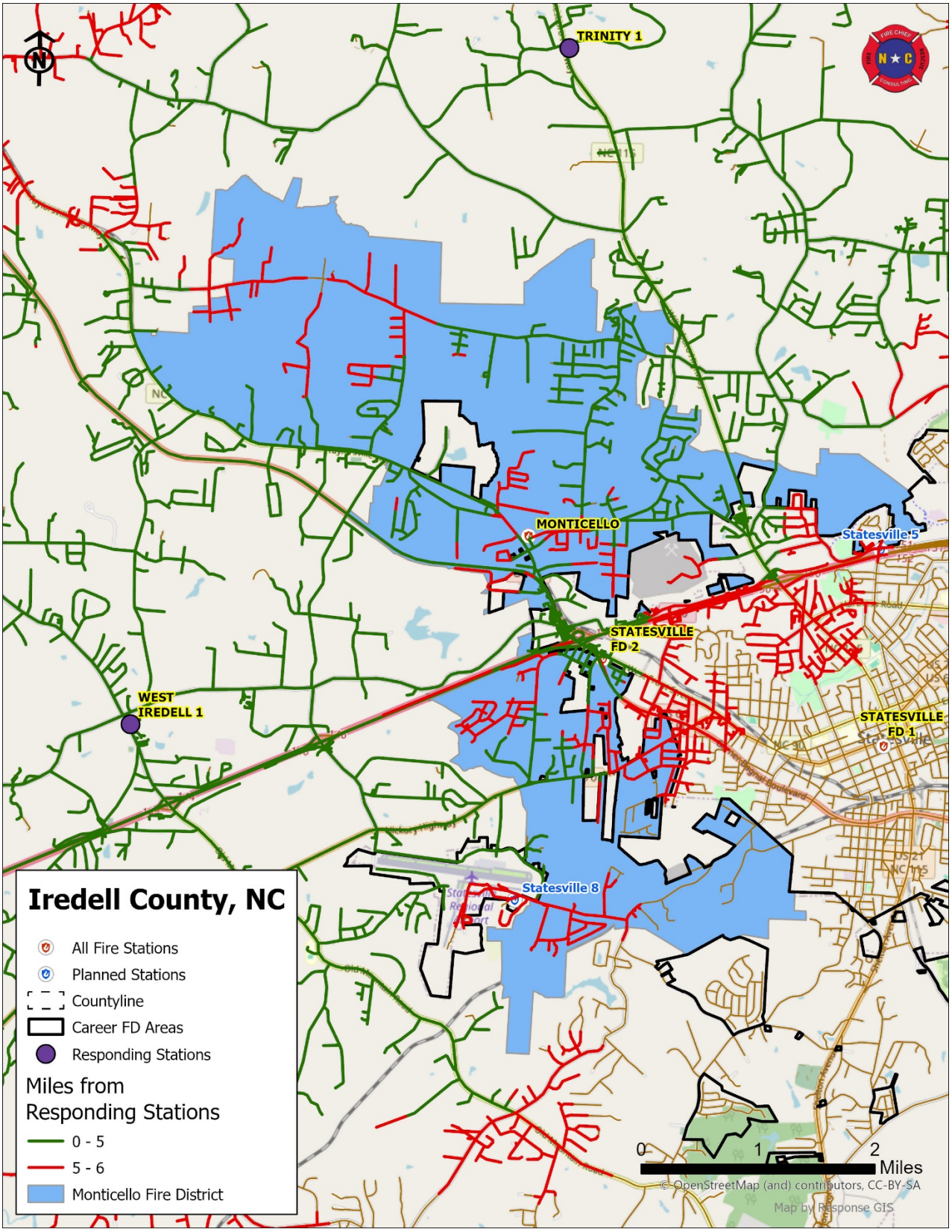
Once again, this assumes that the city departments are willing to provide services in the unincorporated areas. It can raise questions among taxpayers when it is noticed that fire stations are literally down the street from each other.

Analysis of Proximal Fire Stations

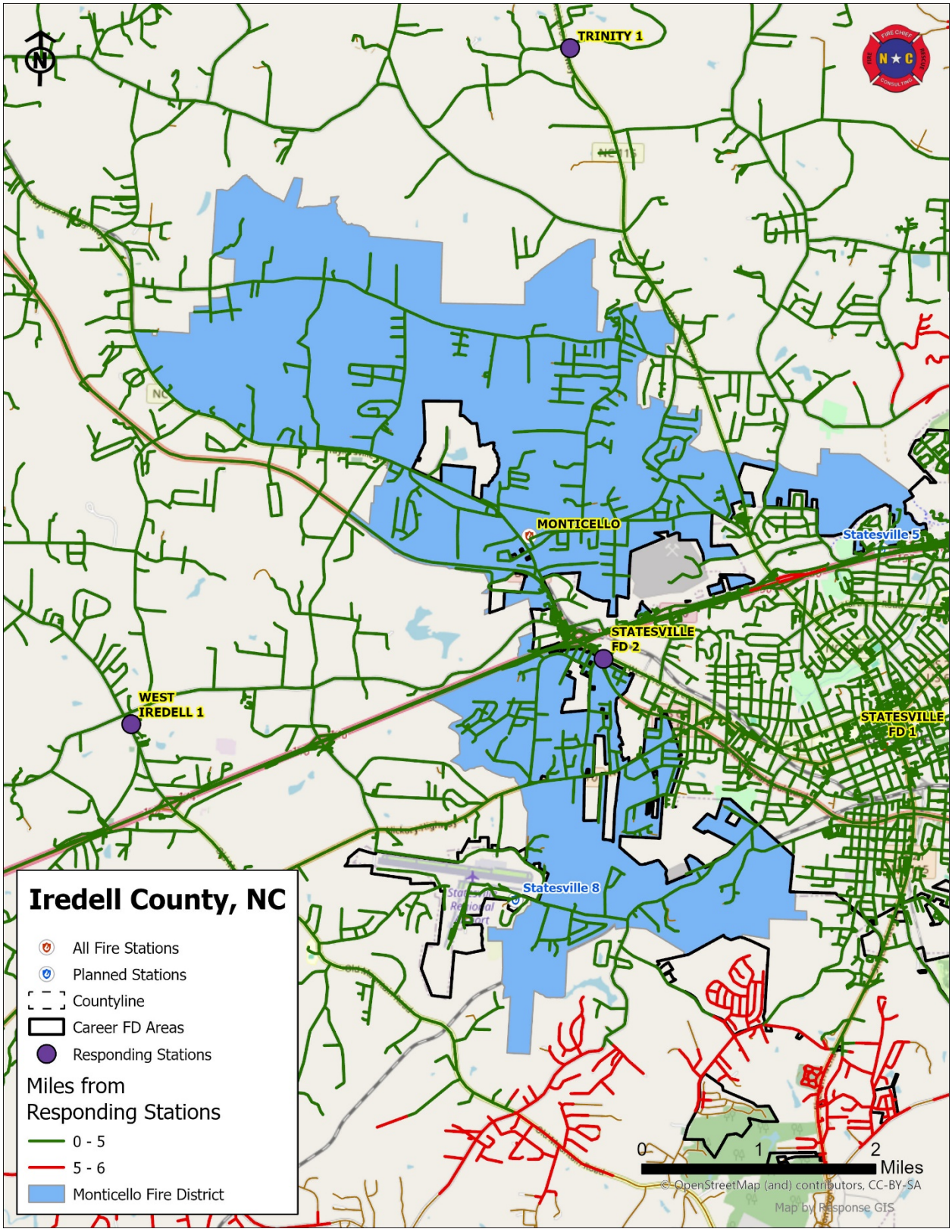
Given the list of distances between stations (examining instances within 3 miles proximal) shown previously and the scenario which determines which stations might be favored for 80% county coverage of VRI score, this section further analyzes these results. Many of these depend upon the willingness of the municipal departments to respond into the unincorporated county areas.

Mt Mourne
Mooresville FD's planned Station on Langtree Road is about a half mile from Mt Mourne. An analysis of consolidation does not need a complicated review.

Monticello
Due to the existing and planned stations for the Statesville Fire Department, if they were to assume county response capabilities, the fire district could be merged. If Statesville declines, the neighboring fire districts of Trinity and West Iredell could provide 6-mile coverage to the district.

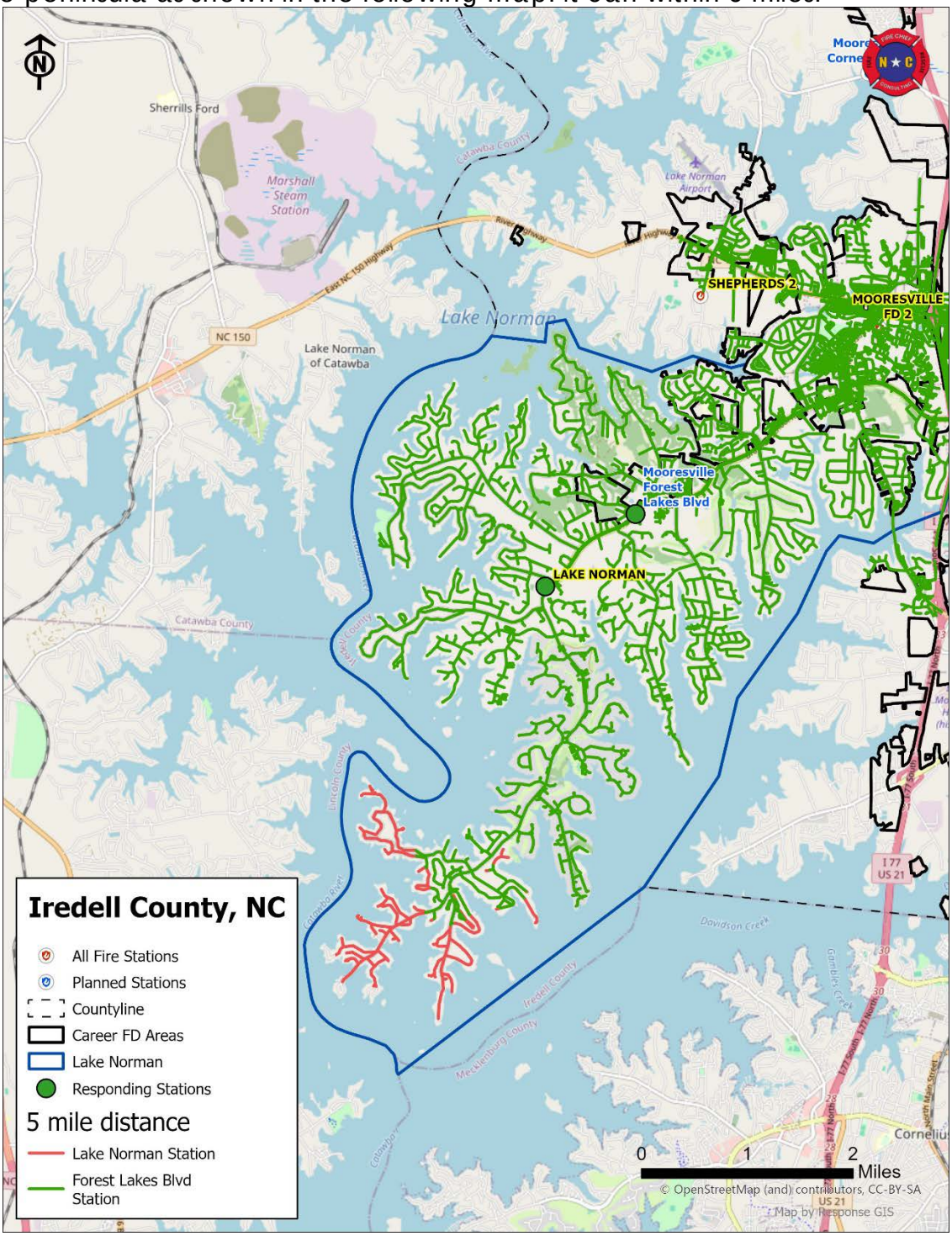


With Statesville fire station 2, all areas of the Monticello Fire district are within 5 miles of a fire station without the Monticello Station considered here.


TRINITY 1
MONTICELLO
Statesville 5
STATESVILLE FD 2
WEST IREDELL 1
STATESVILLE FD 1
Statesville 8
Iredell County, NC
All Fire Stations
Planned Stations
Countyline
Career FD Areas
Responding Stations
Miles from Responding Stations
0 - 5
5 - 6
Monticello Fire District
0
1
2
Miles
© OpenStreetMap (and) contributors, CC-BY-SA
Map by Response GIS

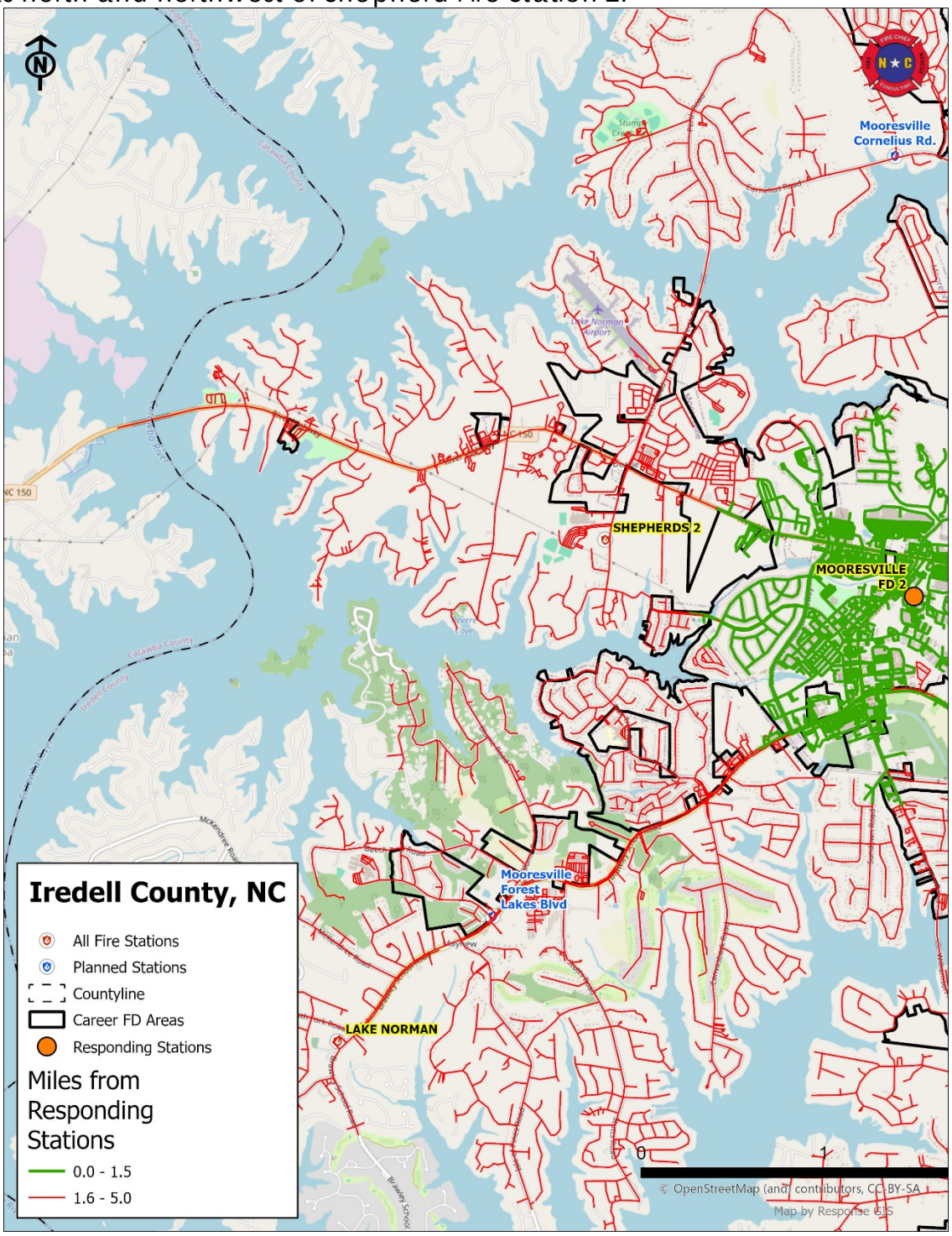
Lake Norman

Mooresville FD's planned station on Forest Lakes Blvd is 1.17 miles from each other. While this site is more advantageous for Mooresville Fire's ISO distance coverage for the city limits, the five-mile distance ISO recommendation does not reach the end of the peninsula as shown in the following map. It can within 6 miles.



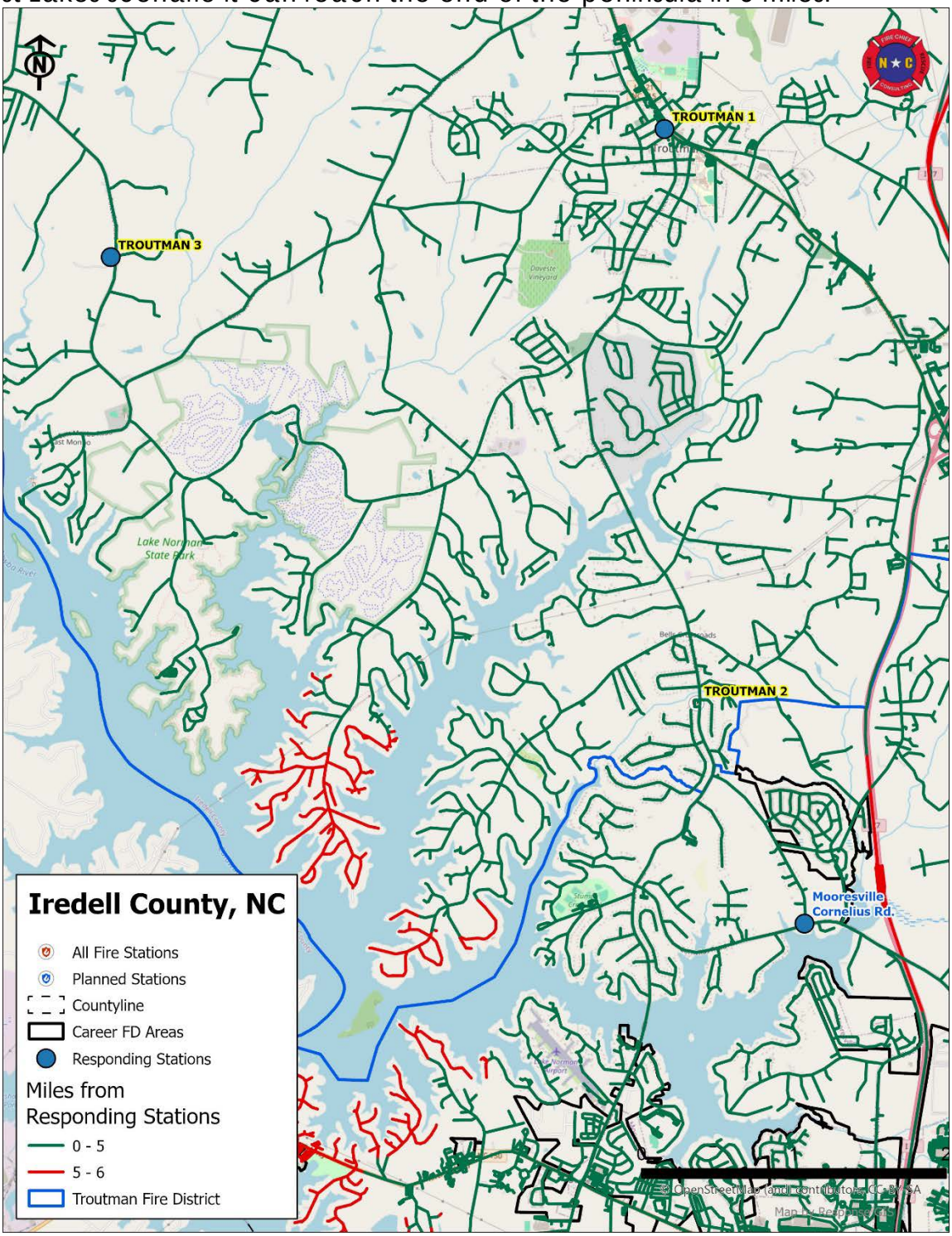
Shepherds Station 2

Mooresville Fire's Station 2 does reach to the bridge crossing over the lake within 5 miles but does not provide ISO engine distance coverage (1.5 miles) to the city areas north and northwest of Shepherd Fire Station 2.



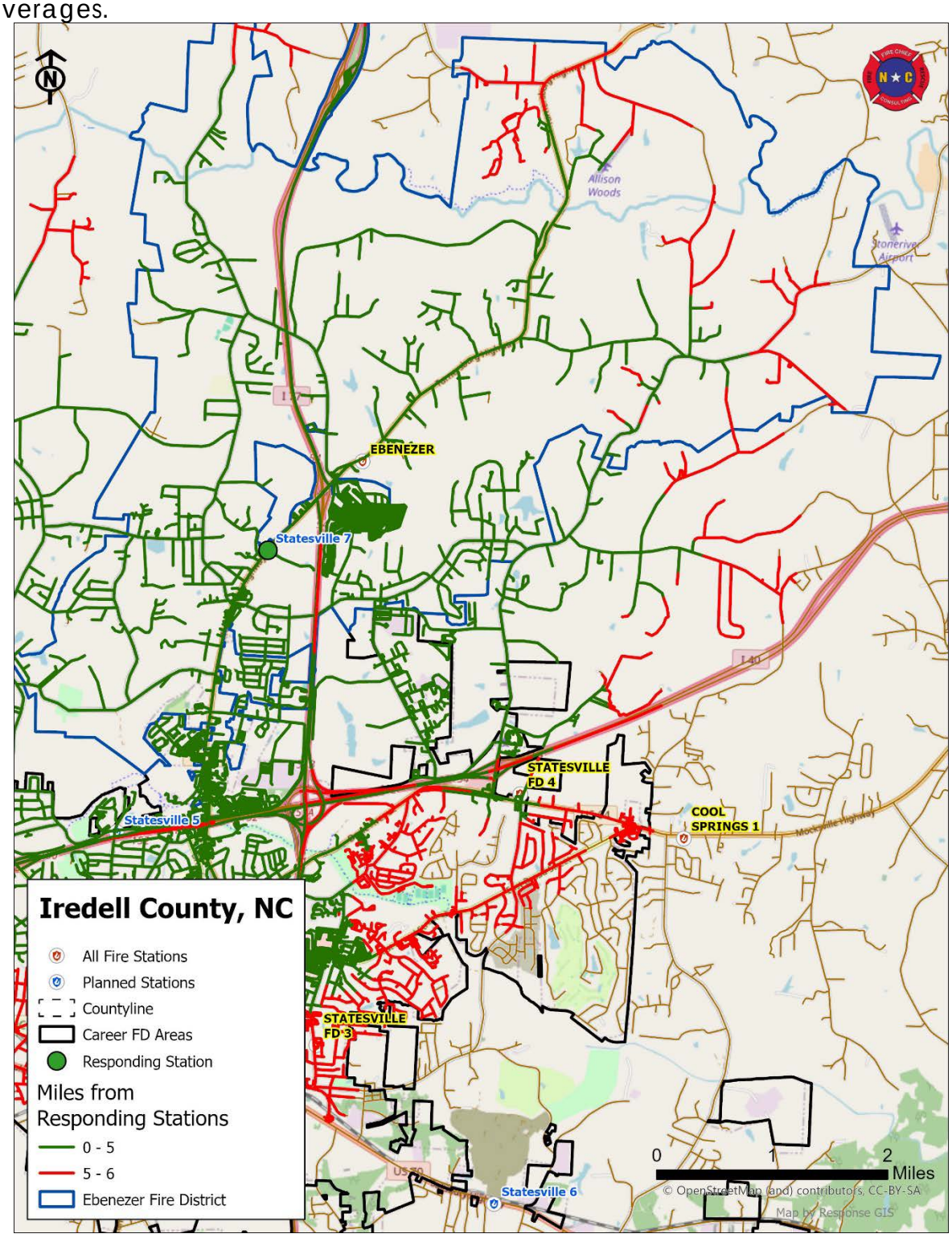
Troutman Station 2

Mooresville FD's planned station on Cornelius Rd can provide coverage into the southern region of the Troutman Fire response area. Similar to the planned MFD Forest Lakes scenario it can reach the end of the peninsula in 6 miles.



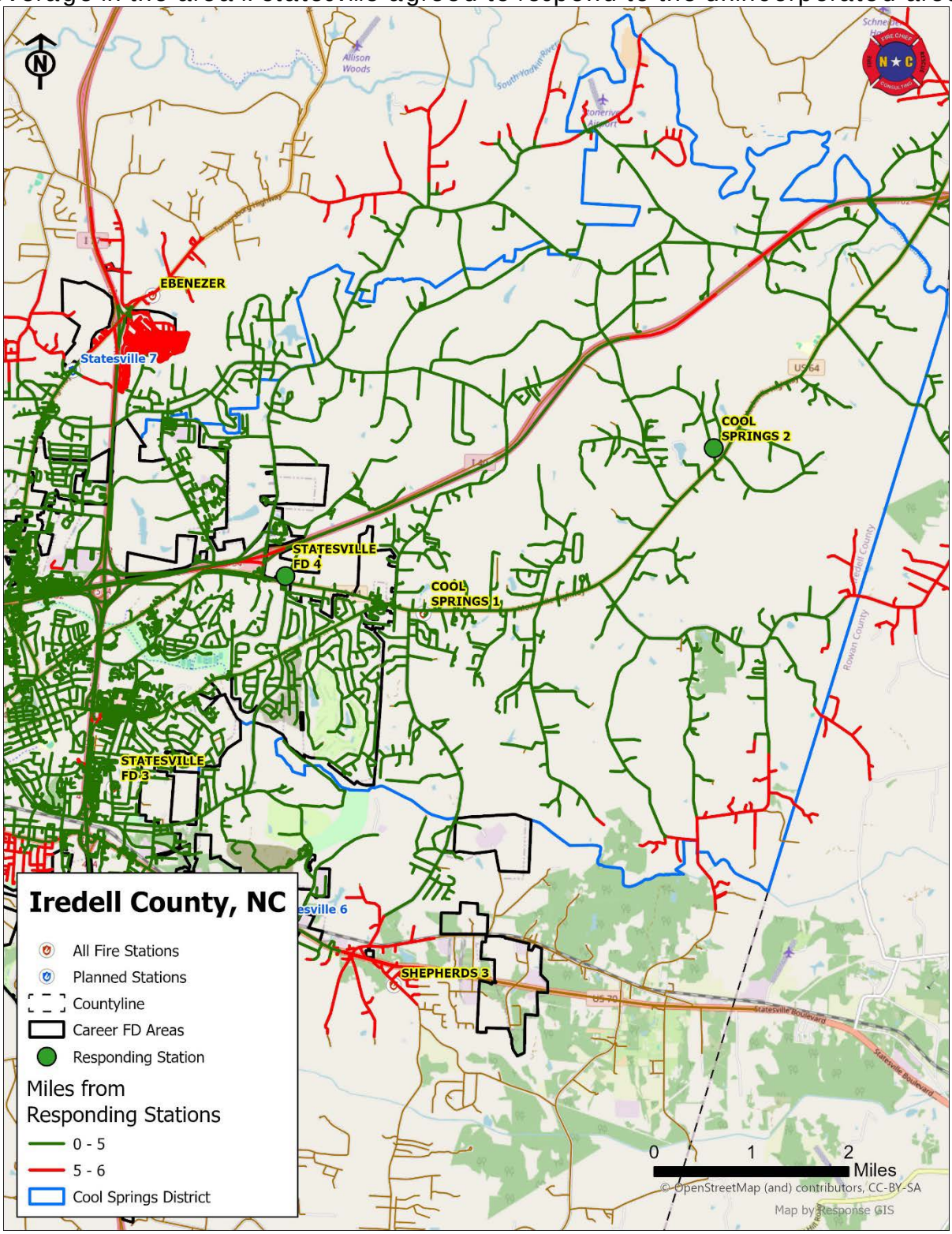
Ebenezer

While not a station cited in the scenario for merger consideration, its proximity to Stateville Fire's planned Station 7 warrants an analysis. There are areas in the northeast part of the district that are beyond the 5 (ISO) and 6 (OSFM) mile distance coverages.



Cool Springs Station 1

Statesville FD's Station 4 could potentially supplant Cool Springs Station 1 for 5-mile coverage in the area if Statesville agreed to respond to the unincorporated area.



Shepherds Station 3
Similarly, Statesville FD's planned Station 6 could be utilized to provide coverage to the northern part of the Shepherds Fire District.

Section 4: Response Data Analysis

Introduction

Purpose & Approach

This report is intended to provide a summary of the demand of service(s) on the fire departments within Iredell County and a response time performance evaluation for emergency responses. The report uses each fire department's Fire Records Management System's data (FRMS) as the source from the past 6 years, and combines those incidents together into one dataset with a common ID. These trends help the county plan for future needs, identifying where improvements are needed and demonstrating where past changes may have made improvements, as they relate to response times.

Data Source

Most departments in the county utilized Emergency Reporting (ER), a National Fire Incident Management System (NFIRS) compliant records system until the end of calendar year 2024. This allowed the same type of export of every department. Only the Sheffield Fire Department used a different FRMS system, but their data export was successfully imported into the model with some limitations. Data from 20 different departments, with a date range from 01/01/2019 to 12/31/2024, yielded 96,963 incidents with 168,892 individual unit responses.

Noted Errors & Omissions

The data was found to be very clean. Timestamps for all unit responses were found with hour, minute, and second formation except for the Sheffield data. Chronological timestamping errors (minimal) were found and excluded in response time analysis. These included 999 incidents where the time received in dispatch (PSAP time) was greater than the dispatch time (0.33%). Eleven records had a dispatch time greater than the enroute time and 10 records had an enroute time greater than the arrival time.

Outlier filters were applied to incident and unit records exceeding the following.

Call Processing Time > 10 minutes. – 1,238 (0.73%) incident records met these criteria.
Turnout Time > 10 minutes. – 1,275 (0.75%) unit records met these criteria.
Travel Time > 30 minutes. – 622 (0.39%) unit records met these criteria.

In addition, unit records with a zero-turnout time or travel time were not evaluated in their individual section analysis. POV units were removed from the entire dataset. Units with no dispatch datetime were also removed.

Response Time Measures

The county has recognized the NPFA 1720 standard that outlines response time of the first arriving unit and staffing based on the population density. Based on a 2020 census, Iredell County had a population density of 325 persons per square mile. This would classify the county as a rural demand zone according to the standard and use the 14-minute response time (turnout and travel) as the benchmark. The initial look at the data shows a much better response than this. Coupled with the fact that the entire county will not fall into the <500 people per square mile, the suburban demand zone was used in this document as a baseline of evaluation for response times, measuring and comparing against the 10-minute response time of the first arriving unit.

DEMAND ZONE	DEMOGRAPHICS	MIN. STAFF TO RESPOND	RESPONSE TIME (MIN.)	OBJECTIVE MET %
Urban zone	Greater than 1,000 people/sq.-mi.	15	9	90%
Suburban zone	500-1,000 people/sq.-mi	10	10	80%
Rural area	Fewer than 500 people/sq.-mi.	6	14	80%
Remote area	Travel distancer greater than or equal to 8 mi.	4	Dependent on travel distance	90%
Special risks	Determined by AHJ	Determined by AHJ based on risk	Determined by AHJ	90%

Key Findings

Demand of Services

- Incident demand increased annually in all six years ranging from 3.15 to 19.95%.
- Since 2019, the demand has increased 61.86%
- The county fire service averages 55 incidents per day based on 2024 demand.
- Busiest Month is August and October
- Busiest 8-hr period is 11am to 7pm
- Busiest 12-hour period is 9am to 9pm
- Busiest day of week is Friday
- Medical and Rescue incidents make up 65% of the demand.
- Fires make up 6.51% of the demand.
- Troutman Fire Department has more demand than any other department except for the rescue squads.

Response Time Performance

County wide, all risk response time-segments

- Call Processing Time @ the 80th Percentile = 2 minute 13 seconds.
  - Call processing has improved in all six years.
- Turnout Time @ the 80th Percentile = 2 minutes 28 seconds
  - Turnout Time has improved in all six years.
- Travel Time @ the 80th Percentile = 7 minutes 03 seconds
- Response Time @ the 80th Percentile = 7 minutes 57 seconds
- Total Response Time @ the 80th Percentile = 9 minutes 43 seconds.
- Response Times have improved in all six years.

Building/Structure Fire - Effective Response Force

The Iredell County Fire Services has demonstrated their ability to place their first unit on the scene of a building fire within 10 minutes and 33 minutes response time or less on 80% of incidents. This is just 33 seconds more than the standard.

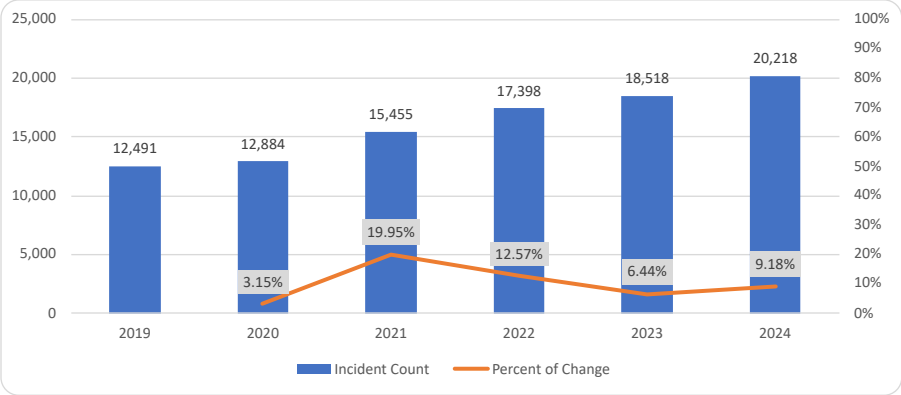
The agency has also demonstrated their ability to assemble a response force of 10 staff members in 19 minutes 41 seconds or less from the time of dispatch until the unit with the 10th person arrives. This is 9 minutes 41 seconds longer than the standard recommends but does not consider the volunteers in POVs.

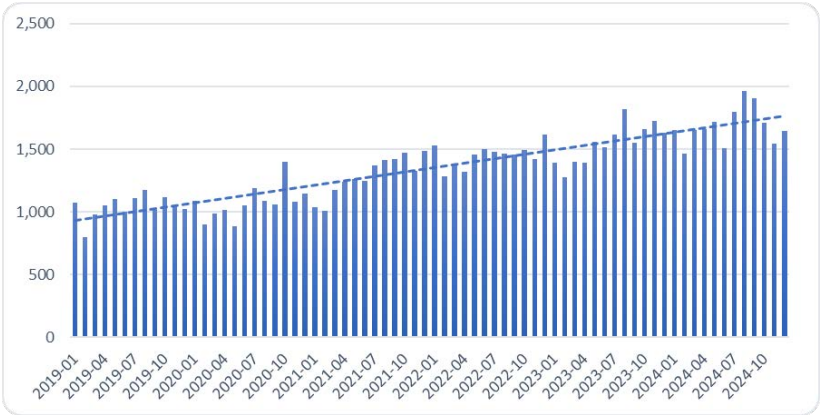
Demand for Services on the County

Demand by Calendar Year

Over the 6-year period, the county departments averaged 16,161 incidents annually, or 44 incidents each day. In 2020, the demand remained steady from the previous year, which compared to most departments in North Carolina that witnessed a markable decline. In 2021, the county took the highest percentage gain in demand of any other year. Since 2019, demand on the entire county has increased 61.86%

Figure 31: Demand by Calendar Year





Demand by Month

Higher demand by month, seen here by darker shades of red, show the months of August and October as the two highest demands in the 6-year period. Darker shades of green show less demand as was seen during the COVID pandemic starting in March 2020.

Figure 32: Demand by Month, by Calendar Year

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Grand Total
2019	1,071	796	981	1,049	1,102	1,004	1,107	1,177	1,015	1,120	1,048	1,021	12,491
2020	1,085	902	987	1,016	888	1,048	1,186	1,087	1,056	1,401	1,080	1,148	12,884
2021	1,039	1,011	1,172	1,239	1,263	1,247	1,373	1,410	1,419	1,469	1,327	1,486	15,455
2022	1,529	1,286	1,382	1,322	1,456	1,501	1,478	1,461	1,457	1,492	1,422	1,612	17,398
2023	1,390	1,276	1,400	1,388	1,559	1,512	1,617	1,816	1,547	1,661	1,722	1,630	18,518
2024	1,654	1,463	1,655	1,658	1,716	1,505	1,799	1,961	1,908	1,709	1,546	1,644	20,218
Grand Total	**7,768**	**6,734**	**7,577**	**7,672**	**7,984**	**7,817**	**8,560**	**8,912**	**8,402**	**8,852**	**8,145**	**8,541**	**96,963**

Demand by Alarm Hour / Day of Week

Thursday and Fridays have more incidents than any other day, the 5-pm hour more than any other hour. The 8-hour period with the highest demand is between 11am and 7pm, the 12-hour period is 9am to 9pm. Any part-time staff considerations could use these periods for consideration to maximize benefit.

Figure 33: Demand by Alarm Hour

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
0	369	296	315	267	277	319	388	2,231
1	316	273	204	228	208	261	285	1,775
2	270	222	237	193	194	205	251	1,572
3	216	202	225	177	204	198	215	1,437
4	237	233	186	224	183	188	227	1,478
5	253	296	268	247	294	248	261	1,867
6	322	395	383	362	345	354	312	2,473
7	386	555	531	524	574	570	388	3,528
8	507	673	616	652	660	694	552	4,354
9	620	804	772	724	850	802	661	5,233
10	613	843	822	747	826	852	660	5,363
11	681	837	815	798	890	857	709	5,587
12	687	862	824	784	891	910	739	5,697
13	653	862	836	802	887	832	722	5,594
14	684	828	833	813	847	850	722	5,577
15	734	829	823	852	876	879	783	5,776
16	711	866	844	842	878	938	773	5,852
17	749	929	846	939	908	907	811	6,089
18	810	808	782	755	916	926	767	5,764
19	713	706	723	696	818	775	771	5,202
20	651	622	660	656	643	634	777	4,643
21	549	533	521	491	573	609	665	3,941
22	426	457	417	461	469	512	607	3,349
23	332	339	324	341	398	388	460	2,582
Total	**12,489**	**14,270**	**13,807**	**13,575**	**14,609**	**14,708**	**13,506**	**96,963**

Demand by NFIRS Category

Medical and Rescue event types have the highest demand with 65.51% of all incidents in this category. The Good Intent category is the second highest demand at11.77%.

Figure 34: Demand by NFIRS Category

NFIRS Category/Description	Count	%
	150	0.10%
1XX - Fire	3,475	6.51%
2XX - Overpressure Rupture, Explosion, Overheat(no fire)	103	0.12%
3XX - Rescue & Emergency Medical Service Incident	69,144	65.51%
4XX - Hazardous Condition (No Fire)	2,694	2.67%
5XX - Service Call	8,834	6.89%
6XX - Good Intent Call	12,744	11.77%
7XX - False Alarm & False Call	5,134	4.65%
8XX - Severe Weather & Natural Disaster	1,507	1.44%
9XX - Special Incident Type	372	0.34%
Grand Total	**96,963**	**100.00%**

Each NFIRS category also has individual incident types. The top 20 below, sorted by count, show the medical incident as the leading individual incident type.

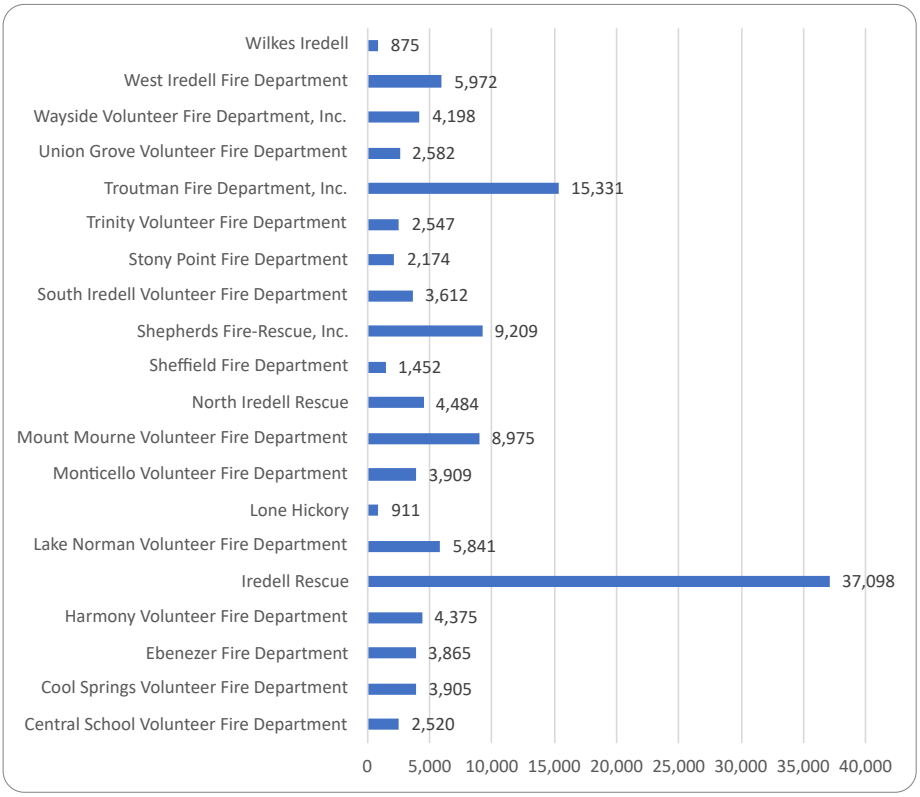
Figure 35: Demand by Incident Type (Top 20)

NFIRS Incident Type	Count	%
311 - Medical assist, assist EMS crew	38,626	27.97%
321 - EMS call, excluding vehicle accident with injury	25,480	19.60%
611 - Dispatched & cancelled en route	10,175	8.07%
322 - Motor vehicle accident with injuries	7,348	10.93%
745 - Alarm system activation, no fire - unintentional	3,098	2.67%
324 - Motor vehicle accident with no injuries.	3,013	2.90%
553 - Public service	2,783	2.15%
381 - Rescue or EMS standby	2,134	1.52%
571 - Cover assignment, standby, moveup	1,292	0.95%
111 - Building fire	1,267	2.97%
500 - Service Call, other	1,124	0.88%
554 - Assist invalid	1,082	0.77%
800 - Severe weather or natural disaster, other	906	0.97%
622 - No incident found on arrival at dispatch address	881	0.77%
511 - Lock-out	853	0.61%
320 - Emergency medical service, other	759	0.58%
444 - Power line down	642	0.54%
651 - Smoke scare, odor of smoke	543	0.70%
813 - Wind storm, tornado/hurricane assessment	524	0.40%
743 - Smoke detector activation, no fire - unintentional	497	0.42%

Demand by Fire Department

The demand by the department below represents incidents where a non POV unit was dispatched. Some unit records were found to have no dispatch time and were removed. North Iredell Rescue was a department with many of these. The remainder are shown below.

Figure 36: Demand by Fire Department



Response, Based on Time – The three time-segments.

Total Response Time is the duration of time, measured from the receipt of the 911 call in the Public Safety Answering Point (PSAP) until the first fire department unit arrives on the scene of the incident. Total response time should be measured for the first-arriving unit and the arrival of the full alarm, or the declared effective response force, if possible. This time element can be broken into the following segments.

Call Processing Time – the elapsed time from event receipt at the PSAP to the dispatching of the first unit.

Turnout Time – the elapsed time from notification of the fire department from the 911 center until a fire unit has forward moment (wheels turning).

Travel Time – the elapsed time from the unit's turnout to the arrival at the incident address (wheels stopped).

Response Time - the elapsed time from when a unit is dispatched until the first unit arrives. (Turnout + Travel)

Total Response Time – the time elapsed from receipt at the PSAP until arrival of the unit on scene. (Call Processing + Turnout + Travel)

The fire department will typically evaluate and focus on response time, since call processing time is normally the responsibility of the 911 center. Call processing is equally important because it plays a key role in the total response time and the outcome of those served and protected. Because of this, the department should always analyze this information, if possible, and build relationships with the 911 center to develop a continuous improvement plan, using standards, best practices, or local approved goals as the benchmark.

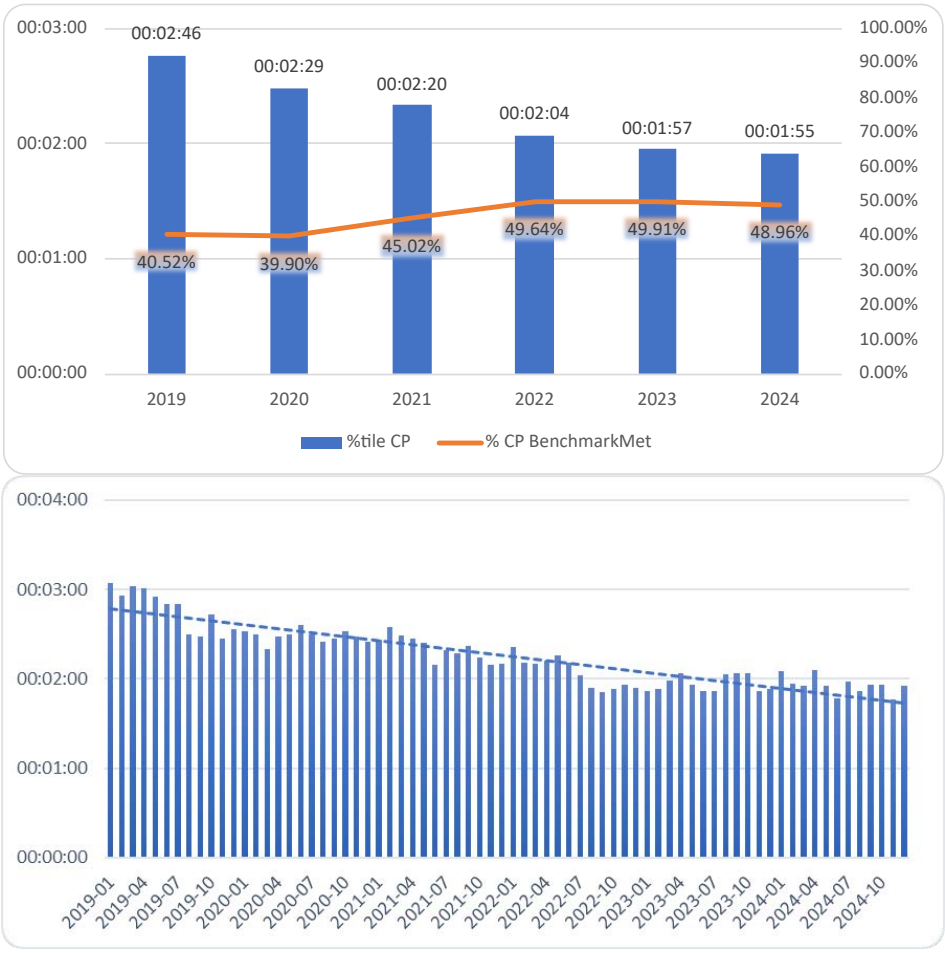
Evaluation of response times should only evaluate those responses in the department's primary jurisdiction, excluding: those events where mutual/auto aid was given to other departments, non-emergency response, and justified outliers.

Call Processing Time – Segment One

The Iredell County 911 center has demonstrated their ability to process incidents (61,760) and alert the fire department within 02 minutes and 13 seconds, or less, 80% (80th percentile) of the incidents.

A goal of 1 minute was used as a benchmark and the current performance was compared to the benchmark. The percentage of incidents meeting that benchmark is shown in orange as a percentage of compliance. Overall, the goal of 1 minute call processing time was met for 46.38% of the events. The gap between the benchmark and the baseline is 01 minutes and 13 seconds. Each year since 2019 has seen improvements over the previous year.

Figure 37: Call Processing by Year



Call Processing by NFIRS Category

By separating incidents into their NFIRS categories, the data indicates there may be a different process in fire related incidents than medical related. Fire events and fire alarms have a lower call processing time than medical, which may be the result of waiting to understand the acuity level of the incident before dispatch. It is not uncommon for fire departments to not respond to lower acuity incidents, allowing EMS to respond without fire.

Figure 38: Call Processing by NFIRS Category

NFIRS Category/Description	Count	CP	Goal Met %
	44	00:02:10	38.64%
1XX - Fire	1,910	00:01:45	56.54%
2XX - Overpressure Rupture, Explosion, Overheat(no fire)	59	00:01:46	61.02%
3XX - Rescue & Emergency Medical Service Incident	50,520	00:02:13	44.48%
4XX - Hazardous Condition (No Fire)	1,383	00:02:32	40.72%
5XX - Service Call	2,070	00:03:03	41.50%
6XX - Good Intent Call	1,788	00:02:10	51.70%
7XX - False Alarm & False Call	3,356	00:01:17	72.97%
8XX - Severe Weather & Natural Disaster	546	00:03:15	39.19%
9XX - Special Incident Type	85	00:03:33	36.47%
Grand Total	**61,760**	**00:02:13**	**46.38%**

Call Processing by Incident Type (Top 15)

A more detailed view of the top 15 individual incident types shows the EMS call as the top incident type. Here, we can see fire related incidents with lower call processing time also. The building fire is processed in 01 minute 09 seconds or less, 80% of incidents.

Figure 39:Call Processing by NFIRS Incident Type (Top 15)

NFIRS Incident Type	Count	CP	Goal Met %
311 - Medical assist, assist EMS crew	24,636	00:02:31	24.28%
321 - EMS call, excluding vehicle accident with injury	17,946	00:01:42	67.75%
322 - Motor vehicle accident with injuries	4,812	00:02:03	50.24%
745 - Alarm system activation, no fire - unintentional	2,030	00:01:06	77.44%
324 - Motor vehicle accident with no injuries.	1,941	00:01:32	71.90%
622 - No incident found on arrival at dispatch address	583	00:01:59	60.03%
553 - Public service	562	00:03:44	37.37%
320 - Emergency medical service, other	469	00:02:38	32.55%
111 - Building fire	376	00:01:09	70.48%
611 - Dispatched & cancelled en route	363	00:02:02	60.33%
142 - Brush or brush-and-grass mixture fire	319	00:01:54	54.55%
554 - Assist invalid	309	00:02:24	54.37%
444 - Power line down	307	00:02:52	32.25%
131 - Passenger vehicle fire	295	00:01:53	55.93%

Turnout Time – Segment Two

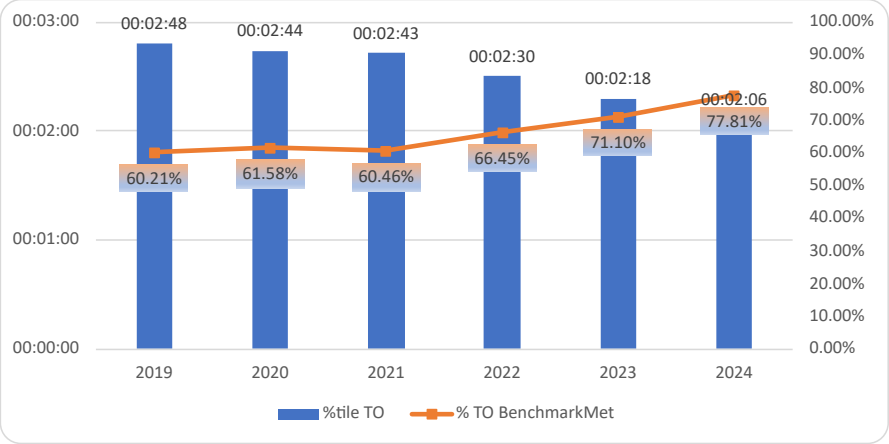
Defined as the segment of time from dispatch to apparatus moving forward, turnout time represents the time segment from where the fire department has the most control for response time improvement, with the least cost. That said, departments relying on fire staff and 911 staff to consistently timestamp the "enroute" timestamp at the same point in the response is the challenging part. Evaluating only the first arriving unit, traveling "Lights & Sirens" or "Unknown/NA", the departments have demonstrated a turnout time of 02 minutes 28 seconds, or less, on 80% of the incidents.

A goal of 2 minutes was used as a benchmark, and the current performance was compared to the benchmark. The percentage of incidents meeting that benchmark is shown in orange as a percentage of compliance. Overall, the goal of 2 minutes turnout time was met on 67.71% of the events. The gap between the benchmark and the baseline is 28 seconds. The evaluation was for 24,195 first arriving units. Turnout times of 0 seconds were not evaluated.

Overall, the turnout times of the first arriving unit have improved each year since 2019.

Turnout Time by Year

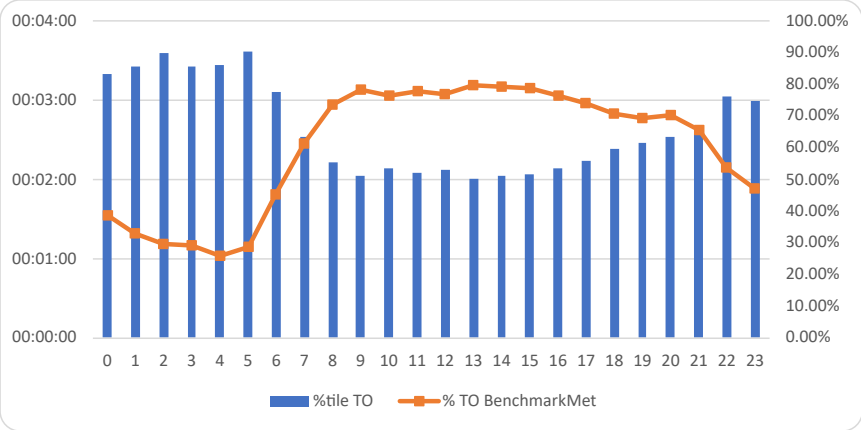
Figure 40: Turnout Time by Year



Turnout Time by Alarm Hour

Nighttime responses generally yield higher turnout times due to firefighters sleeping during the night. The graph below shows this and could be an area of focused improvement.

Figure 41: Turnout Time by Alarm Hour



Turnout Time by NFIRS Category

Within the fire service where staff are present at the station and respond with apparatus, one would expect the turnout for fire related events to be slightly higher than medical events. This is due to the personal fire gear required to be applied before apparatus departures. Within Iredell County, with many volunteer and combination departments, it is hard to determine if this is the sole reason behind the increased turnout time for fire related incidents.

Figure 42: Turnout Time by NFIRS Category

NFIRS Category/Description	Count	TO	Goal Met %
1XX - Fire	1,266	00:03:14	52.05%
2XX - Overpressure Rupture, Explosion, Overheat(no fire)	46	00:03:10	58.70%
3XX - Rescue & Emergency Medical Service Incident	17,362	00:02:24	69.65%
4XX - Hazardous Condition (No Fire)	814	00:02:41	62.41%
5XX - Service Call	806	00:02:40	65.76%
6XX - Good Intent Call	1,158	00:02:36	64.02%
7XX - False Alarm & False Call	2,457	00:02:27	66.38%
8XX - Severe Weather & Natural Disaster	237	00:02:20	70.04%
9XX - Special Incident Type	49	00:03:58	55.10%
Grand Total	**24,195**	**00:02:28**	**67.71%**

Turnout Time by Incident Type

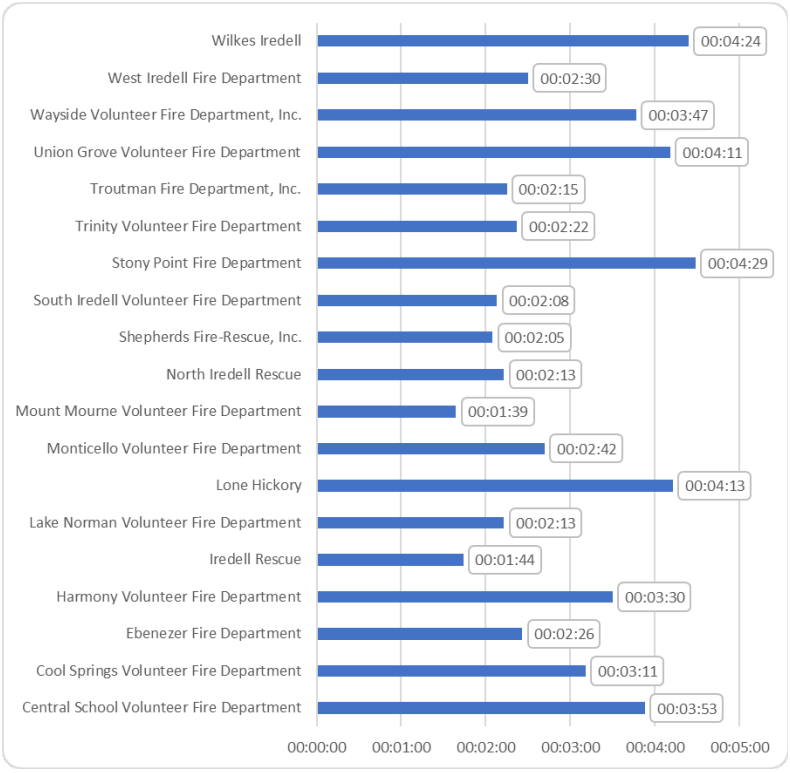
Turnout time between the fire and medical incident type are expected to be different due to the gear donning required prior to departure. This can be seen in the Alarms incident types but not all fire related incidents.

Figure 43: Turnout Time by Incident Type (Top 15)

NFIRS Incident Type	Count	TO	Goal Met %
321 - EMS call, excluding vehicle accident with injury	10,888	00:02:19	70.78%
311 - Medical assist, assist EMS crew	3,482	00:02:32	67.72%
322 - Motor vehicle accident with injuries	1,587	00:02:44	64.78%
745 - Alarm system activation, no fire - unintentional	1,477	00:02:22	66.42%
324 - Motor vehicle accident with no injuries.	1,109	00:02:18	71.87%
622 - No incident found on arrival at dispatch address	392	00:02:20	72.19%
111 - Building fire	280	00:03:30	42.14%
142 - Brush or brush-and-grass mixture fire	218	00:02:48	56.42%
743 - Smoke detector activation, no fire - unintentional	209	00:02:38	71.77%
553 - Public service	208	00:03:30	54.33%
412 - Gas leak (natural gas or LPG)	194	00:02:29	65.46%
631 - Authorized controlled burning	193	00:03:26	55.96%
611 - Dispatched & cancelled en route	185	00:02:25	65.95%
554 - Assist invalid	180	00:02:01	79.44%
444 - Power line down	179	00:02:49	61.45%

Turnout Time by Department

This graph represents the first arriving unit on incidents within the department's primary territory but does not indicate it was a unit from that department. The time may correspond to staff stations and the ability to get apparatus out faster. If a department practices the "enroute" of an officer in his/her privately owned vehicle (POV), this assumption would not necessarily be true.



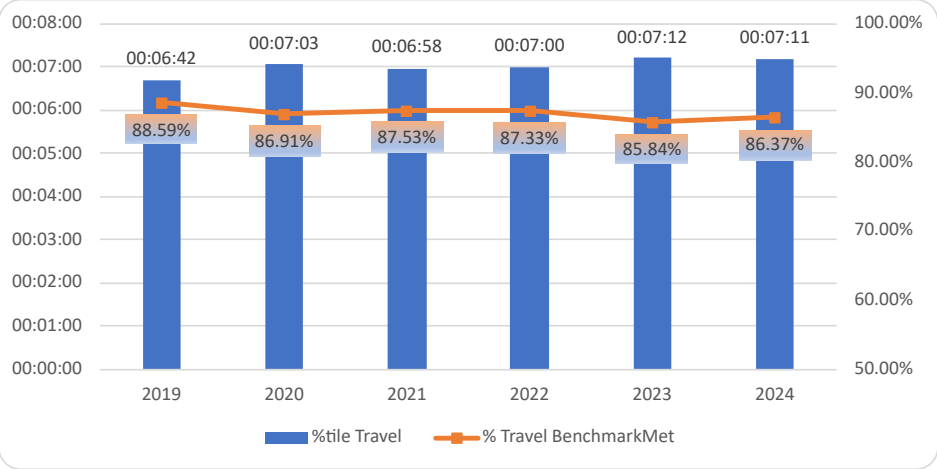
Travel Time – Segment Three

Defined as the segment of time from checking enroute (turnout) to the arrival at the dispatched address. Travel time can be affected by many factors such as distance, vehicle traffic, weather, street width and grade, signal and stop signs, to name a few. Travel time performance is a good indicator of proper station placement and/or distribution and saturation of stations for those agencies with more than one station. The Iredell County Fire Services has demonstrated their ability to respond to 80% of emergency incidents within 7 minutes and 03 seconds or less.

A goal of 8 minutes was used as a benchmark, and the current performance was compared to the benchmark. The percentage of incidents meeting that benchmark is shown in orange as a percentage of compliance. Overall, the goal of 8 minutes travel time was met on 86.97% of the events. A total of 60,947 incidents were evaluated. Over the six-year period travel time is slightly increasing but their benchmark goal has been exceeded each year since 2019.

Travel Time by Year

Figure 44: Travel Time by Year



Travel Time by NFIRS Category

Travel for the first arriving unit responding emergency traffic is consistent across all NFIRS categories where many records exist. Severe Weather incidents and Special Incident Types would expect a longer response due to road conditions.

Figure 45: Travel Time by NFIRS Category

NFIRS Category/Description	Count	Travel	Goal Met %
	31	00:08:27	77.42%
1XX - Fire	1,924	00:06:28	90.90%
2XX - Overpressure Rupture, Explosion, Overheat(no fire)	60	00:06:16	90.00%
3XX - Rescue & Emergency Medical Service Incident	49,997	00:07:02	87.08%
4XX - Hazardous Condition (No Fire)	1,409	00:07:00	87.10%
5XX - Service Call	1,814	00:07:50	81.59%
6XX - Good Intent Call	1,779	00:07:08	86.18%
7XX - False Alarm & False Call	3,306	00:06:51	88.05%
8XX - Severe Weather & Natural Disaster	534	00:08:01	79.96%
9XX - Special Incident Type	93	00:09:57	70.97%
Grand Total	**60,947**	**00:07:03**	**86.97%**

Travel Time by Incident Type

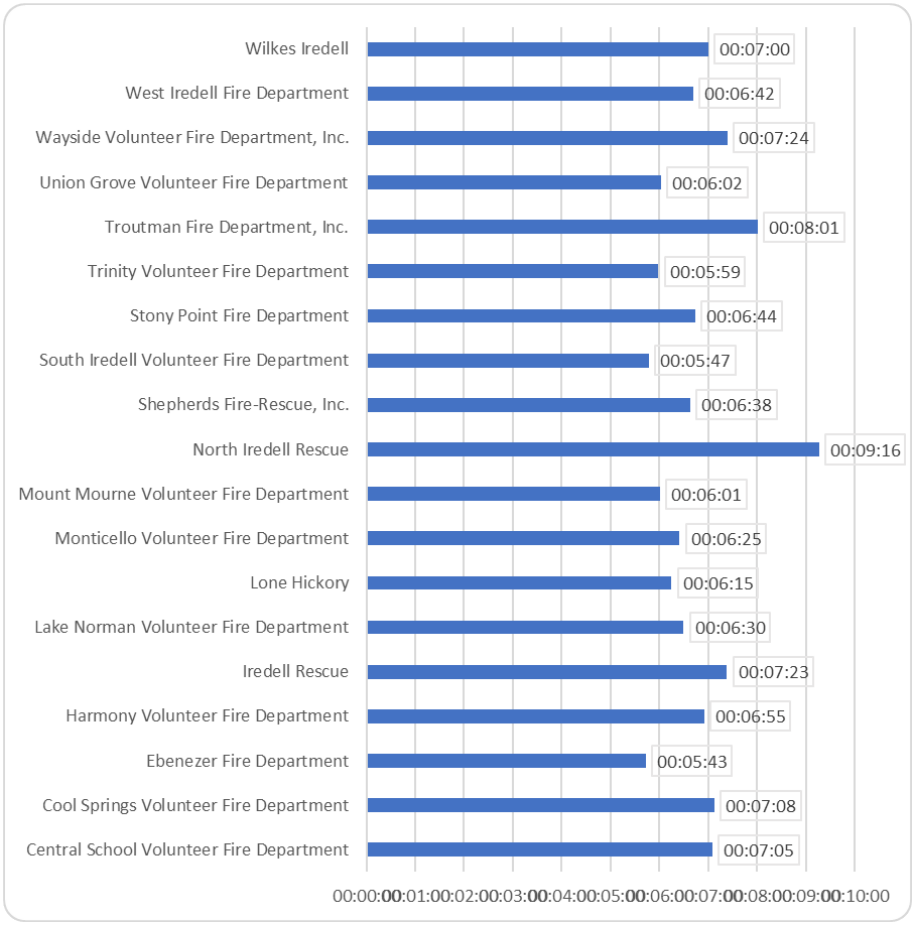
Two incident types exceed 8 minutes; the windstorm incident can be explained by slower, more defensive driving during those conditions, and the public service are most likely non-emergency incident incorrectly coded as an emergency response.

Figure 46: Travel Time by Incident Type (Top 15)

NFIRS Incident Type	Count	Travel	Goal Met %
311 - Medical assist, assist EMS crew	24,500	00:07:20	85.15%
321 - EMS call, excluding vehicle accident with injury	17,990	00:06:57	87.83%
322 - Motor vehicle accident with injuries	4,637	00:05:52	93.20%
745 - Alarm system activation, no fire - unintentional	1,962	00:06:58	87.00%
324 - Motor vehicle accident with no injuries.	1,865	00:06:24	90.31%
622 - No incident found on arrival at dispatch address	583	00:07:20	85.76%
553 - Public service	516	00:08:19	77.91%
320 - Emergency medical service, other	464	00:06:27	88.39%
111 - Building fire	386	00:05:56	93.78%
444 - Power line down	343	00:07:51	81.63%
611 - Dispatched & cancelled en route	342	00:07:36	82.75%
142 - Brush or brush-and-grass mixture fire	324	00:06:57	88.27%
554 - Assist invalid	309	00:07:06	88.67%
813 - Wind storm, tornado/hurricane assessment	300	00:08:00	80.33%
131 - Passenger vehicle fire	293	00:06:13	93.52%

Travel Time by Department

It should be noted the rescue squads have county-wide territory and may rarely arrive as the first unit. On those incidents where they do, their times are seen here.



Response Time (Turnout and Travel)

The measurable time segments which departments can manage and make improvements are turnout and travel. Added together and called “response time”, the following presents response time, measured at the 80th percentile. The departments have demonstrated their ability to respond within 7 minutes and 57 seconds with the first arriving unit, running lights and sirens, within the department’s first due territory.

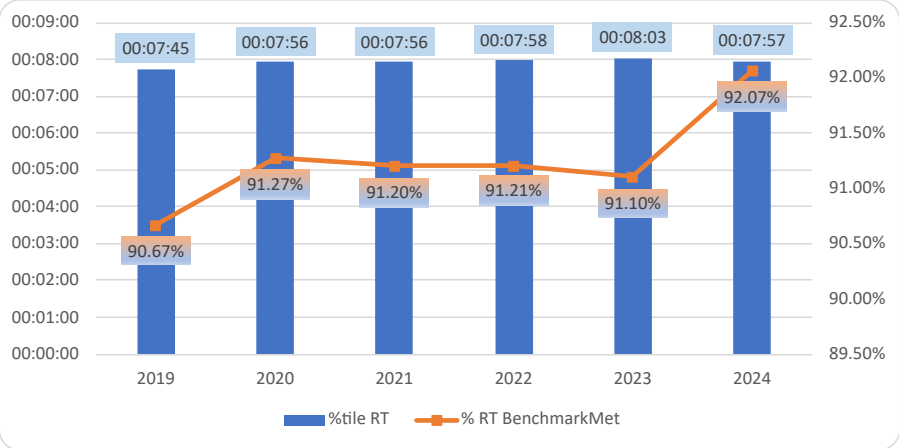
A goal of 10 minutes was used as a benchmark, and the current performance was compared to the benchmark. The percentage of incidents meeting that benchmark is shown in orange as a percentage of compliance. Overall, the goal of 10 minutes response time was met on 91.31% of the events. This exceeds their benchmark goal.

For this evaluation,64,482 incidents were evaluated.

Response Time by Year

Over the 6-year period, response times have remained steady with a marked improvement in 2024.

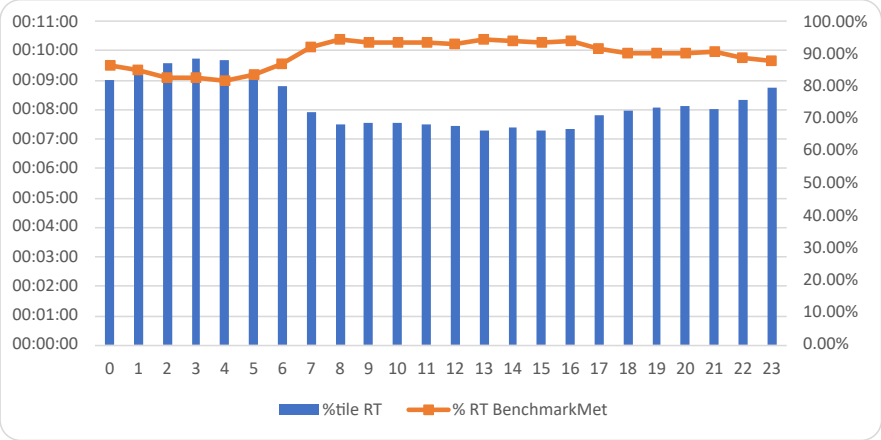
Figure 47: Response Time by Year



Response Time by Alarm Hour

Changes in response times are often related to the turnout time, and the graph below illustrates how the increase in turnout time can change the overall response time by hour of the day.

Figure 48: Response Time by Alarm Hour



Response Times by NFIRS Category

With the exception of the Special Incident Type, most categories have a response time between the 7 and 9-minutes timeframe.

Figure 49: Response Time by NFIRS Category

NFIRS Category/Description	Count	RT	Goal Met %
	47	00:07:17	93.62%
1XX - Fire	2,074	00:08:26	88.81%
2XX - Overpressure Rupture, Explosion, Overheat(no fire)	63	00:08:49	93.65%
3XX - Rescue & Emergency Medical Service Incident	51,765	00:07:51	91.97%
4XX - Hazardous Condition (No Fire)	1,552	00:08:33	87.45%
5XX - Service Call	2,702	00:07:53	90.19%
6XX - Good Intent Call	1,921	00:08:36	87.72%
7XX - False Alarm & False Call	3,447	00:08:34	88.51%
8XX - Severe Weather & Natural Disaster	790	00:08:05	88.48%
9XX - Special Incident Type	123	00:10:50	78.05%
Grand Total	**64,482**	**00:07:57**	**91.31%**

Response Time by Incident Type

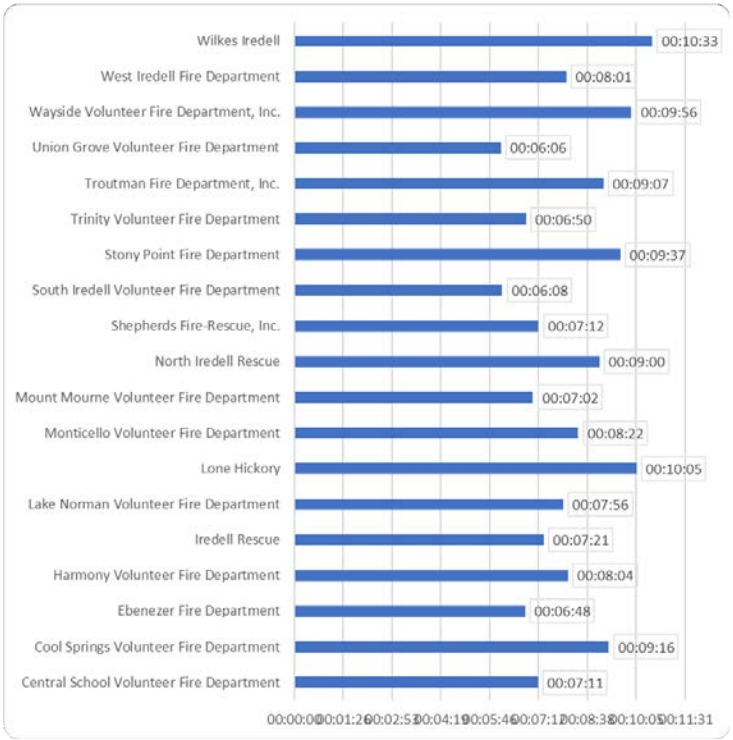
The top 20 incident type are listed below, which is 91% of the total incident count where an emergency incident has a unit to arrive. Those in darker shades of red are storm related incidents where longer responses are expected.

Figure 50: Response Time by Incident Type

NFIRS Incident Type	Count	RT	Goal Met %
311 - Medical assist, assist EMS crew	25,108	00:07:42	92.31%
321 - EMS call, excluding vehicle accident with injury	18,400	00:08:16	90.77%
322 - Motor vehicle accident with injuries	4,971	00:06:46	95.16%
745 - Alarm system activation, no fire - unintentional	2,044	00:08:36	88.16%
324 - Motor vehicle accident with no injuries.	1,998	00:07:40	91.70%
553 - Public service	806	00:08:27	88.09%
622 - No incident found on arrival at dispatch address	601	00:08:46	86.52%
320 - Emergency medical service, other	504	00:07:00	93.47%
111 - Building fire	414	00:08:05	91.79%
800 - Severe weather or natural disaster, other	405	00:06:24	90.86%
611 - Dispatched & cancelled en route	396	00:08:31	88.13%
571 - Cover assignment, standby, moveup	386	00:03:00	92.75%
444 - Power line down	378	00:09:04	84.92%
813 - Wind storm, tornado/hurricane assessment	344	00:09:12	85.47%
142 - Brush or brush-and-grass mixture fire	340	00:08:45	85.00%
500 - Service Call, other	340	00:07:28	90.88%
554 - Assist invalid	322	00:07:50	92.24%
131 - Passenger vehicle fire	312	00:07:42	91.99%
412 - Gas leak (natural gas or LPG)	310	00:07:40	90.00%
381 - Rescue or EMS standby	302	00:07:45	85.76%

Response Time by Department

Figure 51: Response Time by Department



Total Response Time

This represents all three segments of time from the call received in the 911 center until the first unit arrives. It is also representation of the true time the caller must wait before help arrives. Although not a direct reflection of the fire department's response capabilities, it should give the department a more realistic perspective on the amount of burn time a fire may have before their arrival. For medial events, it gives perspective on the possible cardiac downtime for cardiac arrest patients.

For the 6-year period, within the Iredell County Fire Services first-due response area, the first arriving unit's Total Response Time at the 80th percentile is 9 minutes and 43 seconds.

A goal of 11 minutes was used as a benchmark, and the current performance was compared to the benchmark. The percentage of incidents meeting that benchmark is shown in orange as a percentage of compliance. Overall, the goal of 11 minutes total response time was met on 87.66% of the events. The Total Response Time goal has been exceeded each year since 2019, and the trend is annual improvement.

Figure 52: Total Response Time

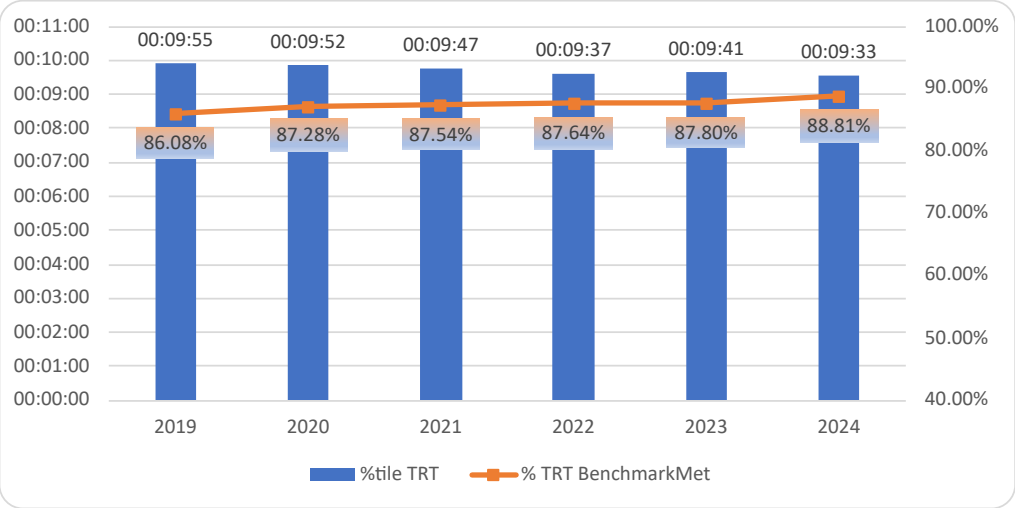
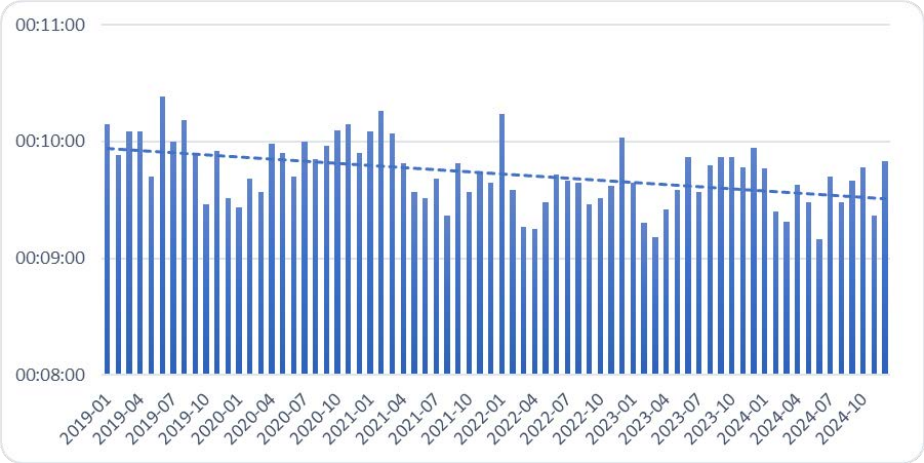


Figure 53: Total Response Time Trend by Month



Total Response Time by Department

Figure 54: Total Response Time by Department

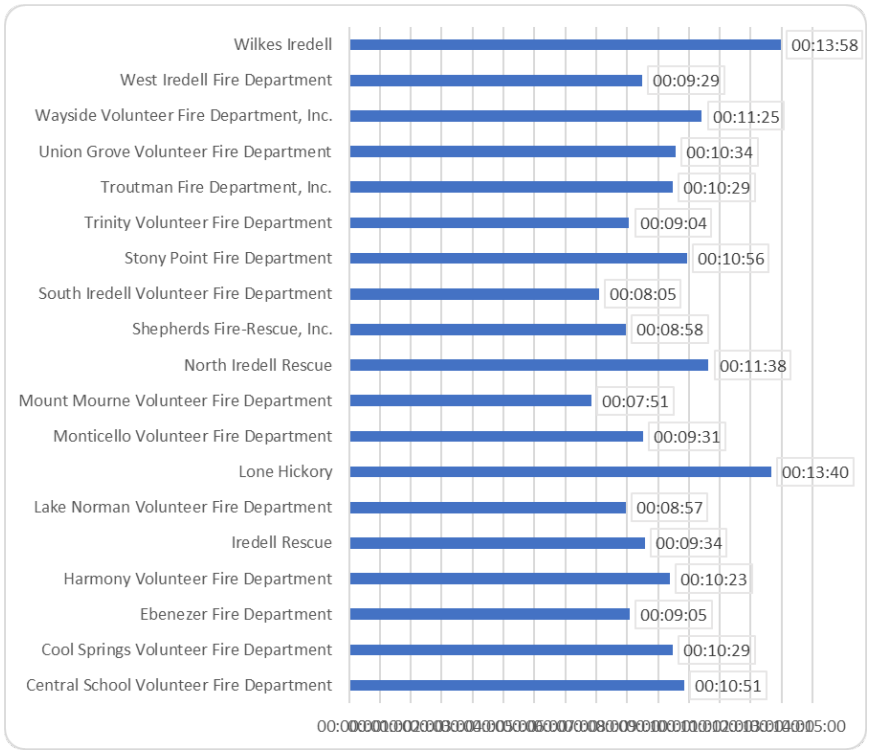


Figure 55: The Five Time Segments

NFIRS Category/Description	Count	Call Processing	Turnout	Travel	Response Time	Total Response Time
	44	00:02:10	00:00:00	00:07:17	00:07:17	00:10:46
1XX - Fire	1,910	00:01:45	00:02:29	00:06:24	00:08:29	00:10:27
2XX - Overpressure Rupture, Explosion, Overheat(no fire)	59	00:01:46	00:03:04	00:06:13	00:08:49	00:10:27
3XX - Rescue & Emergency Medical Service Incident	50,520	00:02:13	00:01:22	00:07:00	00:07:50	00:09:32
4XX - Hazardous Condition (No Fire)	1,383	00:02:32	00:02:02	00:06:55	00:08:37	00:10:57
5XX - Service Call	2,070	00:03:03	00:01:34	00:07:20	00:08:29	00:11:21
6XX - Good Intent Call	1,788	00:02:10	00:02:06	00:07:03	00:08:38	00:10:38
7XX - False Alarm & False Call	3,356	00:01:17	00:02:10	00:06:47	00:08:35	00:09:49
8XX - Severe Weather & Natural Disaster	546	00:03:15	00:01:38	00:07:38	00:09:01	00:11:47
9XX - Special Incident Type	85	00:03:33	00:02:00	00:08:43	00:09:57	00:13:36
Grand Total	**61,760**	**00:02:13**	**00:01:33**	**00:06:59**	**00:07:57**	**00:09:43**

Benchmarks and Baselines

Most departments have response time goals which align with standards or best practices and monitor their performance against those goals. These are known as benchmark goals, and baseline performance measures. The unit of measure is percentile, normally 80th or 90th depending on the department type, and gives a good indication of what the department can accomplish in most incidents. The difference between the benchmark and baseline is referred to as the gap. A gap analysis should be performed periodically to determine needs to improve and highlight performance improvements that have been made.

Response Goals (Benchmark)

The Iredell County Fire Services has established benchmark goals and are in line with NFPA 1720. The benchmarks defined below were used and used to define a percentage of compliance.

Call Processing	911 rec'd to dispatch	01:00
Turnout Time	Turnout 1st Arriving Unit	02:00
Travel Time	Travel Time 1st Arriving	08:00
Response Time	Turnout and Travel Time	10:00
Total Response Time	Call Processing, Turnout, Travel	11:00

Demonstrated Performance (Baseline)

Based on the incident data, the Iredell County Fire Services collectively as an entity has demonstrated the ability to respond to 80 percent of all events (all risk hazards) within 09 minutes and 43 seconds, or less, from the receipt of the 911 call in the PSAP until the first fire department unit arrives. This is considered Total Response Time demonstrated, baseline performance. This is based on the 61,760 incidents that had all 3-time segments for the first arriving unit for an emergency incident within the department's first due territory.

Benchmark - Response Time **Goals**					
Percentile	**Call Processing**	**Turnout**	**Travel**	**Response Time**	**Total Response Time**
80%	00:01:00	00:02:00	00:08:00	00:10:00	00:11:00

Baseline - Demonstrated Performance (**Actual**)					
	Call Processing	**Turnout**	**Travel**	**Response Time**	**Total Response Time**
	00:02:13	00:02:28	00:07:03	00:07:57	00:09:43

Compliance - % Baseline meets Benchmark					
	Call Processing	**Turnout**	**Travel**	**Response Time**	**Total Response Time**
	46.38%	67.71%	86.97%	91.31%	87.66%

Gap Analysis - Baseline minus Benchmark					
	Call Processing	**Turnout**	**Travel**	**Response Time**	**Total Response Time**
	00:01:13	00:00:28	Goal Met	Goal Met	Goal Met

Effective Response Force

Using NFPA 1720 for a suburban demographics zone as a guide, 10 firefighters should be assembled within 10 minutes of response time, on 80% of fire related incidents

The following evaluates 1,179 building fires with the Iredell County over the 6-year period, as defined by NFIRS. Evaluating all units from the Iredell County Fire Service, minus any POV units, the individual staff count of each unit was calculated in their arrival sequence until the 10th firefighter was on scene. Understanding that individual POVs arrived during this time with no timestamping accountability, the following is a very conservative time calculation and actual 10th person arrival is most likely much better.

The Iredell County Fire Services has demonstrated their ability to place their first unit on the scene of a building fire within 10 minutes and 33 minutes response time or less on 80% of incidents. This is just 33 seconds more than the standard.

The agency has also demonstrated their ability to assemble a response force of 10 staff members in 19 minutes 41 seconds or less from the time of dispatch until the unit with the 10th person arrives. This is 9 minutes 41 seconds longer than the standard recommends but does not consider the volunteers in POVs.

Suburban Population Density: 500-100 people/sq.mi.		10	Measured@ 80th percentile		
			Baseline	Benchmark	Gap
Call Processing Time (CP)	nth = 1179	Pickup to Dispatch	**0:01:30**	0:01:00	0:00:30
Response Time (RT)		1st Arriving Unit	**0:10:33**	0:10:00	0:00:33
Response Time (RT)		10th firefighter on scene	**0:19:41**	0:10:00	0:09:41
10 firefighters in 10 minutes		nth = 86	**7.29%**	80.00%	-72.71%
Events arriving at least 10 firefighters.		nth = 544	**46.14%**		

Only 46.14% of these 1,179 incidents yielded 10 staff members. It is important to note those that did not yield 10 staff could have been the result of canceled unit(s) before arrival due to the situation found by the first arriving unit on scene.

Although not fully applicable in respect to population density of Iredell County, the following are shown to allow the agency to see how their same 1,179 event responses compared to the other density standards (Urban and Rural) as a planning tool.

Urban Population Density: > 1,000 people/sq. mi.		**15**	Measured @ 90th percentile		
			Baseline	**Benchmark**	**Gap**
Call Processing Time (CP)	nth = 1179	Pickup to Dispatch	**0:01:30**	0:01:00	0:00:30
Response Time (RT)		1st Arriving Unit	**0:13:21**	0:10:00	0:03:21
Response Time (RT)		15th firefighter on scene	**0:39:10**	0:10:00	0:29:10
15 firefighters in 9 minutes		nth = 4	**0.34%**	80.00%	-79.66%
Events arriving at least 15 firefighters.		nth = 296	**25.11%**		

Rural Population Density: <500 people/sq.mi.		**6**	Measured@ 80th percentile		
			Baseline	**Benchmark**	**Gap**
Call Processing Time (CP)	nth = 1179	Pickup to Dispatch	**0:01:30**	0:01:00	0:00:30
Response Time (RT)		1st Arriving Unit	**0:10:33**	0:10:00	0:00:33
Response Time (RT)		6th firefighter on scene	**0:14:59**	0:10:00	0:04:59
6 firefighters in 14 minutes		nth = 595	**50.47%**	80.00%	-29.53%
Events arriving at least 6 firefighters.		nth = 807	**68.45%**		

Department Demand and Performance

About This Section

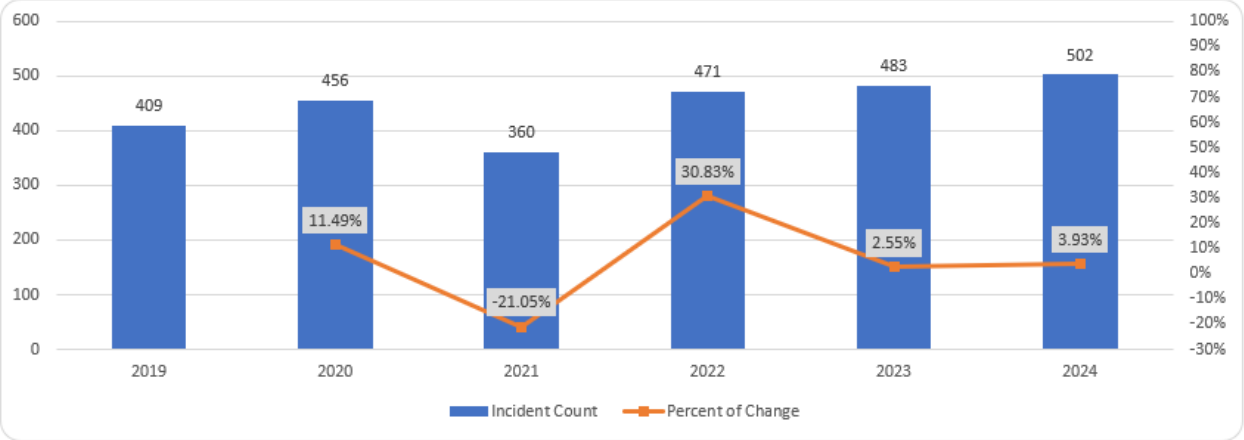
The following will show two simple charts for each department, each for the full six years if the data exists. One chart will show the demand and percentage of change and the other will show the response time (turnout and travel) performance per year at the 80th percentile and the percentage of incidents which have a response time =< 10 minutes.

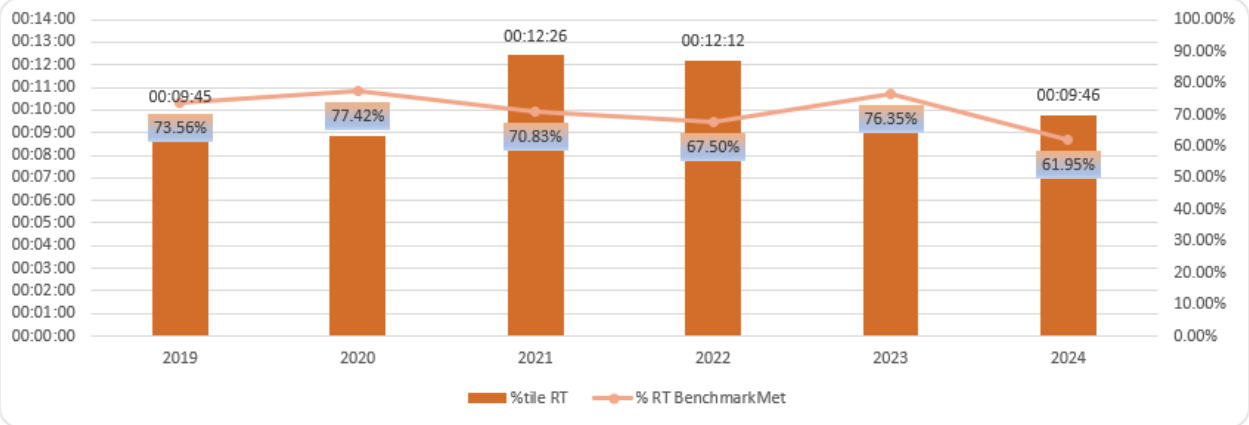
Demand of Service
Equals total demand including aid given to other agencies.

Response Time Performance
Equals the first arriving unit where the response mode was “Lights and Sirens” or “Unknown/NA” and the aid section must not have been aid given, (mutual or auto).

Central School Fire Department

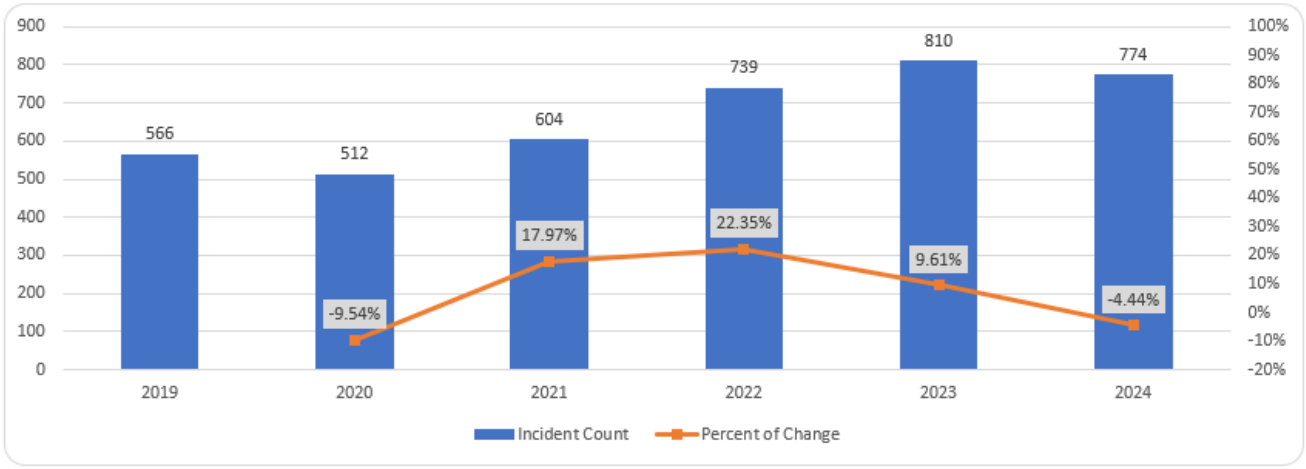
Demand Count	Response Count	Response Time	10 min Goal Met
2,681	853	00:09:56	69.99%

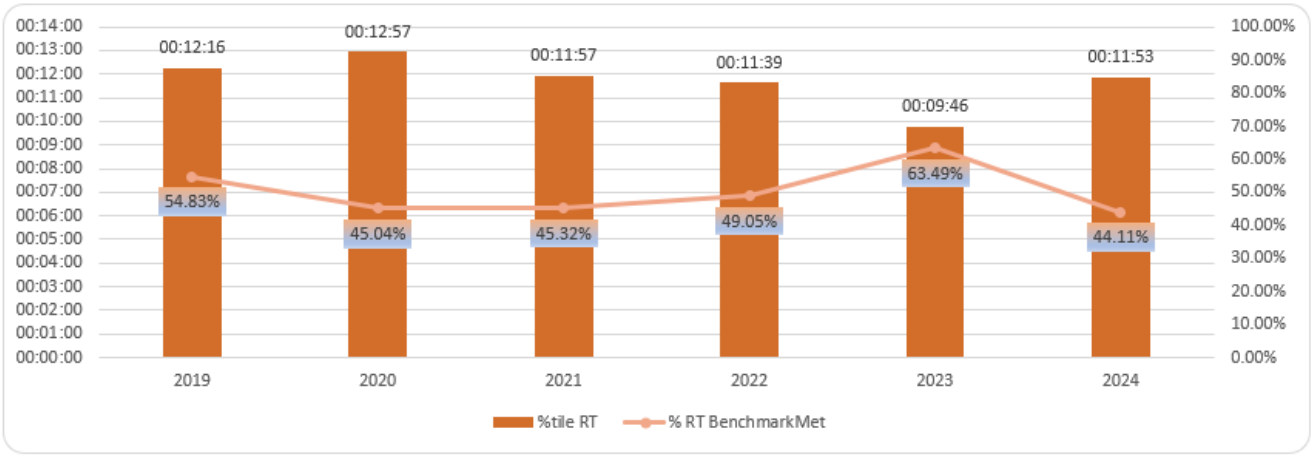




Cool Springs Fire Department

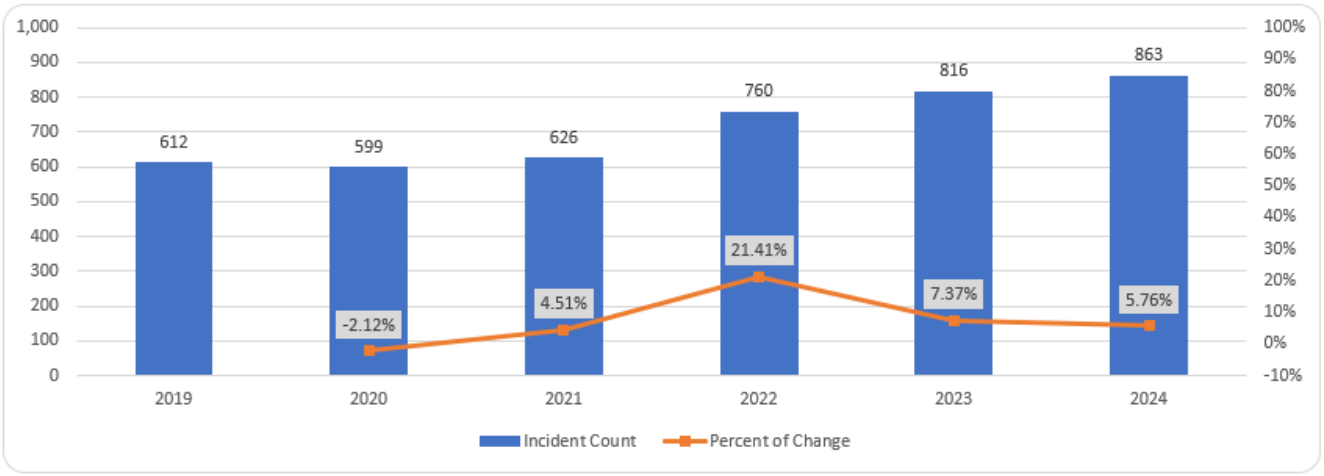
Demand Count	Response Count	Response Time	10 min Goal Met
4,005	1,788	00:11:48	50.56%

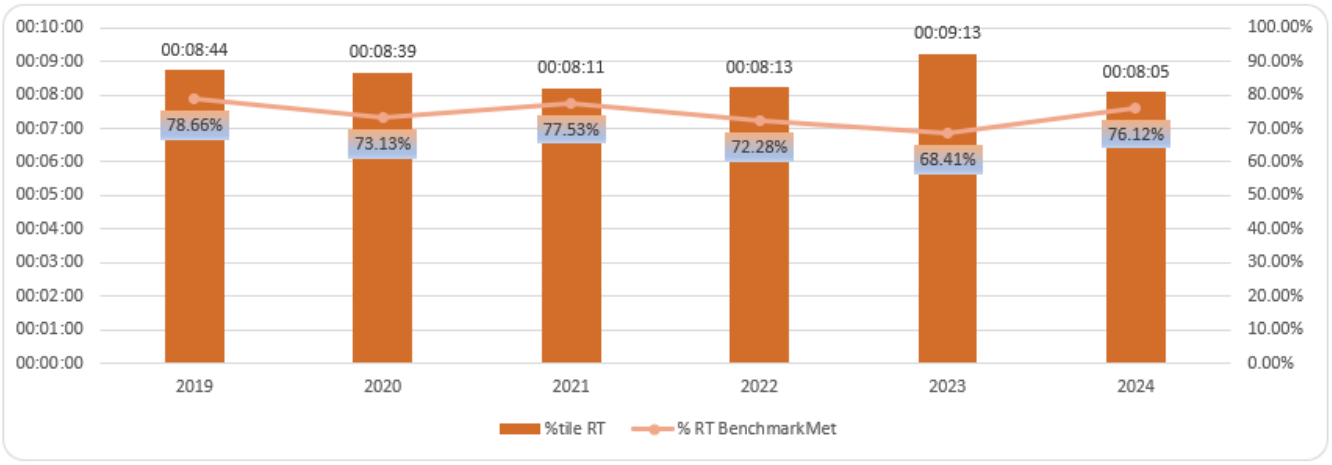




Ebenezer Fire Department

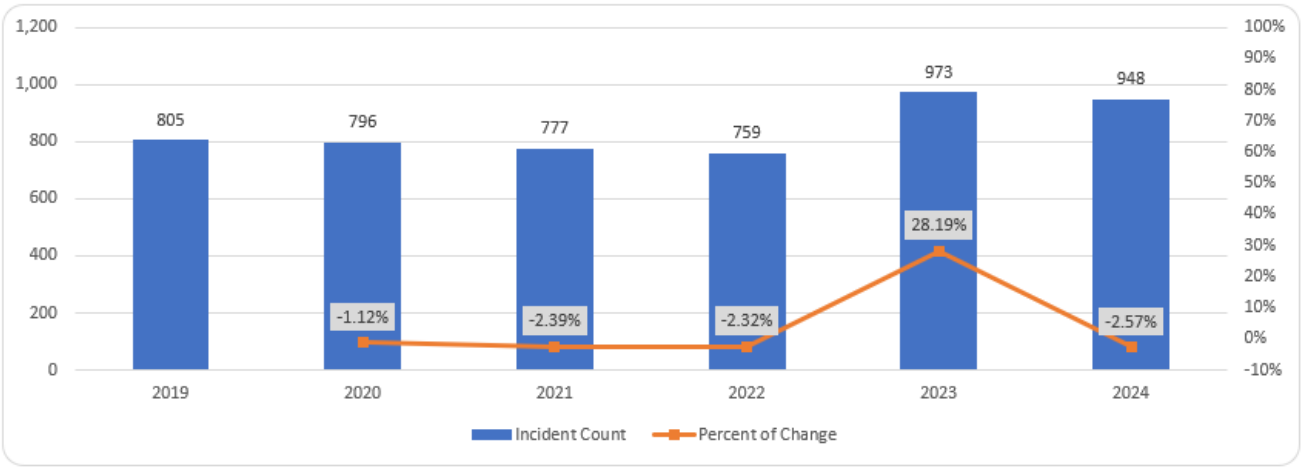
Demand Count	Response Count	Response Time	10 min Goal Met
4,276	2,228	00:08:32	74.15%

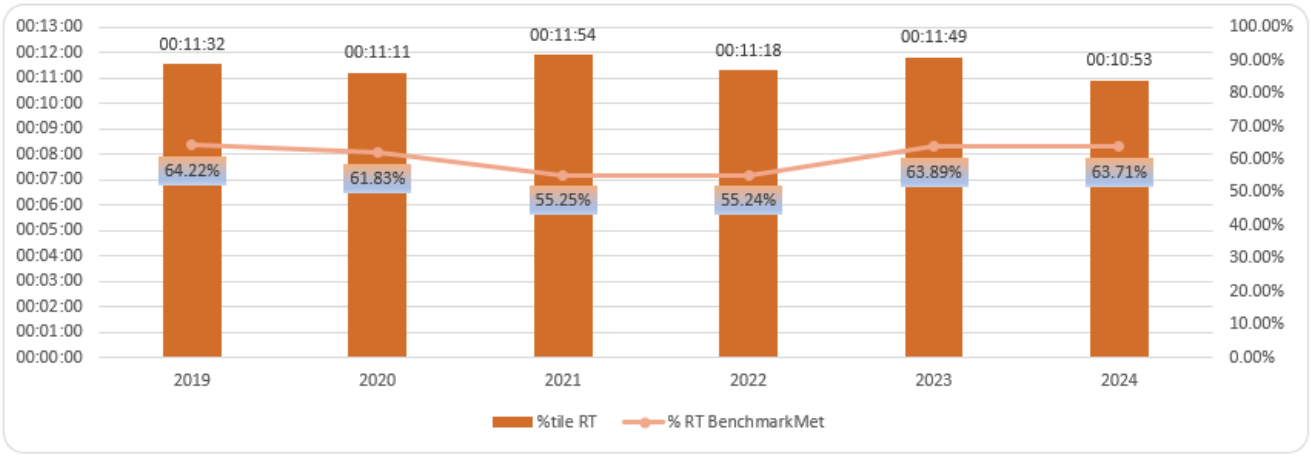




Harmony Fire Department

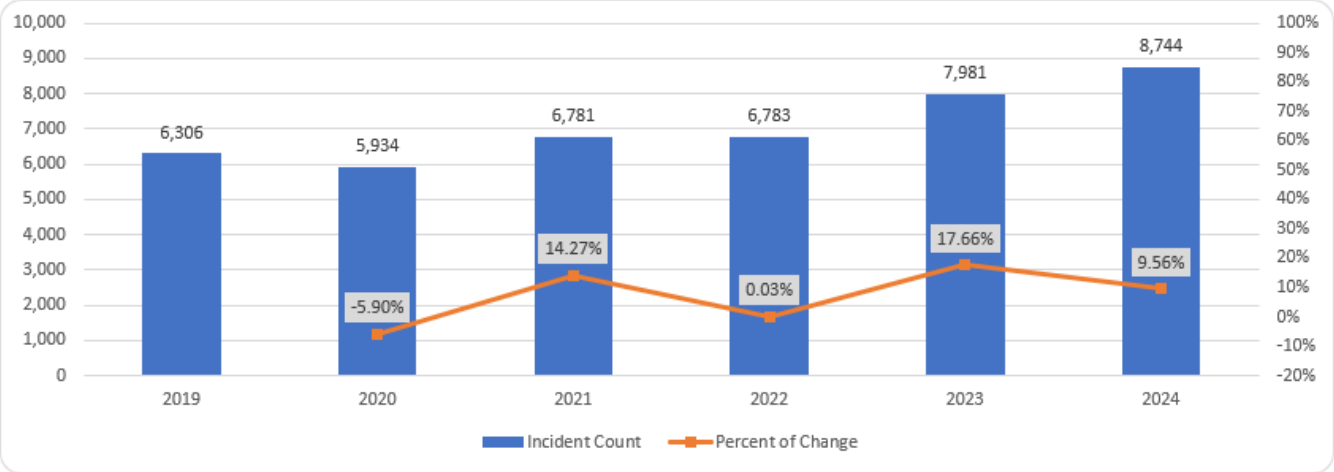
Demand Count	Response Count	Response Time	10 min Goal Met
5,058	3,289	00:11:16	60.90%

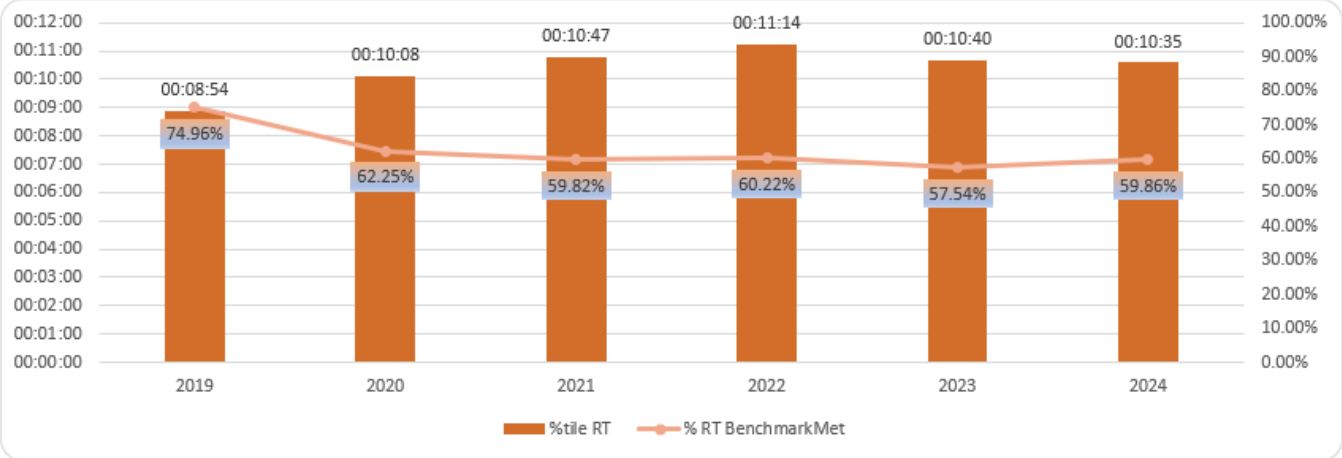




Iredell Rescue Squad

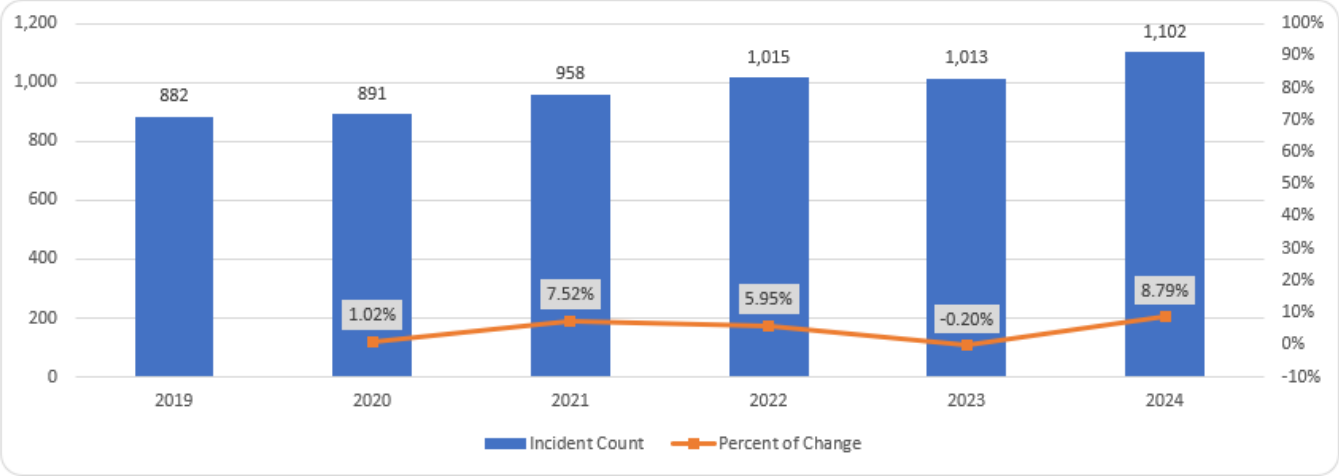
Demand Count	Response Count	Response Time	10 min Goal Met
42,529	24,578	00:10:36	60.86%

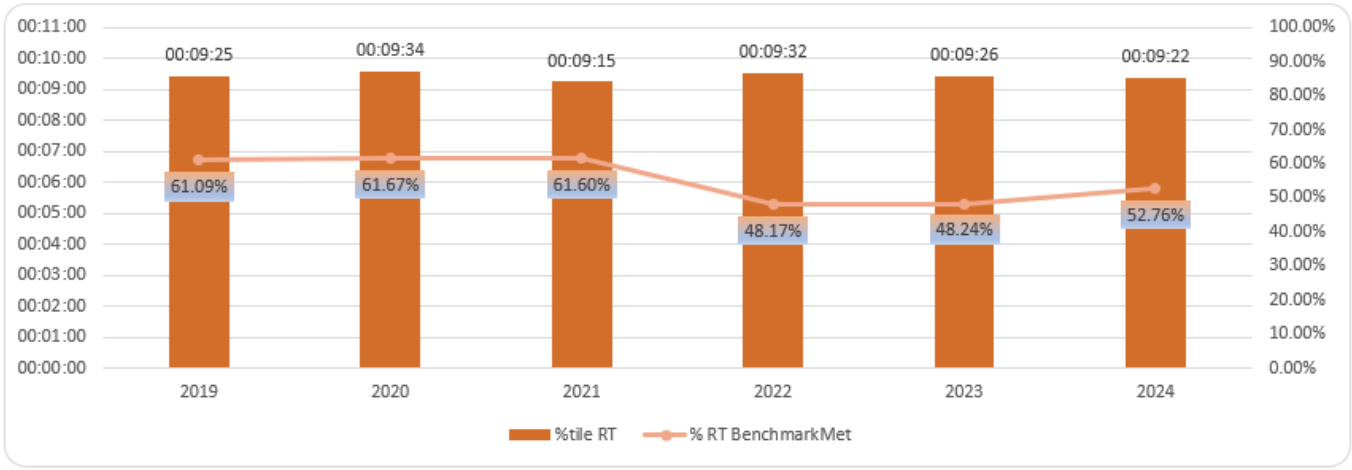




Lake Norman Fire Department

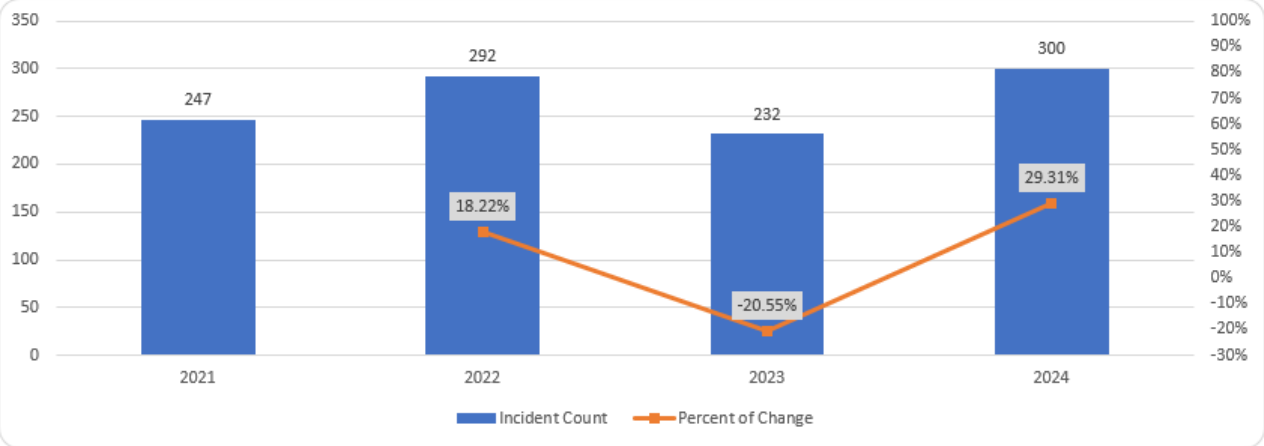
Demand Count	Response Count	Response Time	10 min Goal Met
5,861	4,345	00:09:24	55.22%

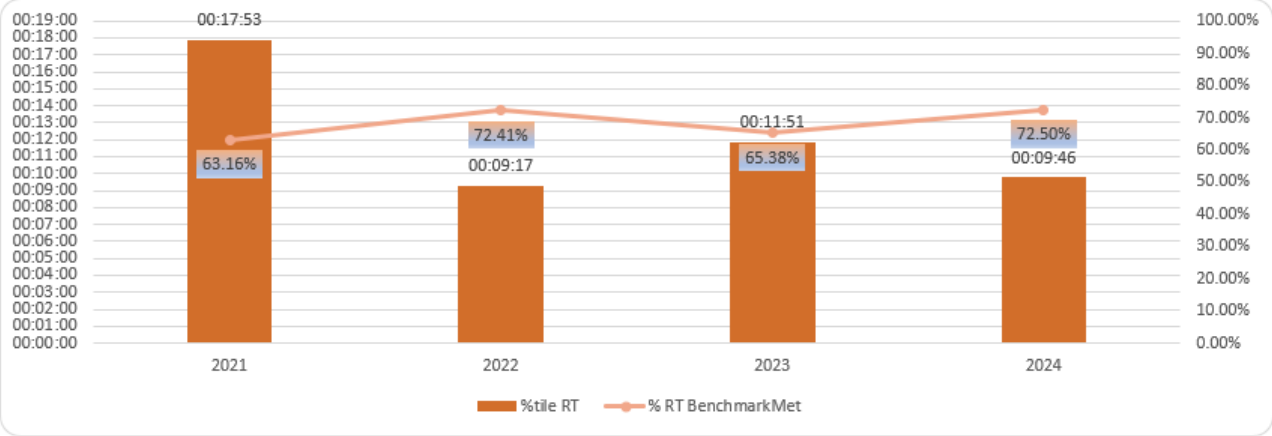




Lone Hickory Fire Department

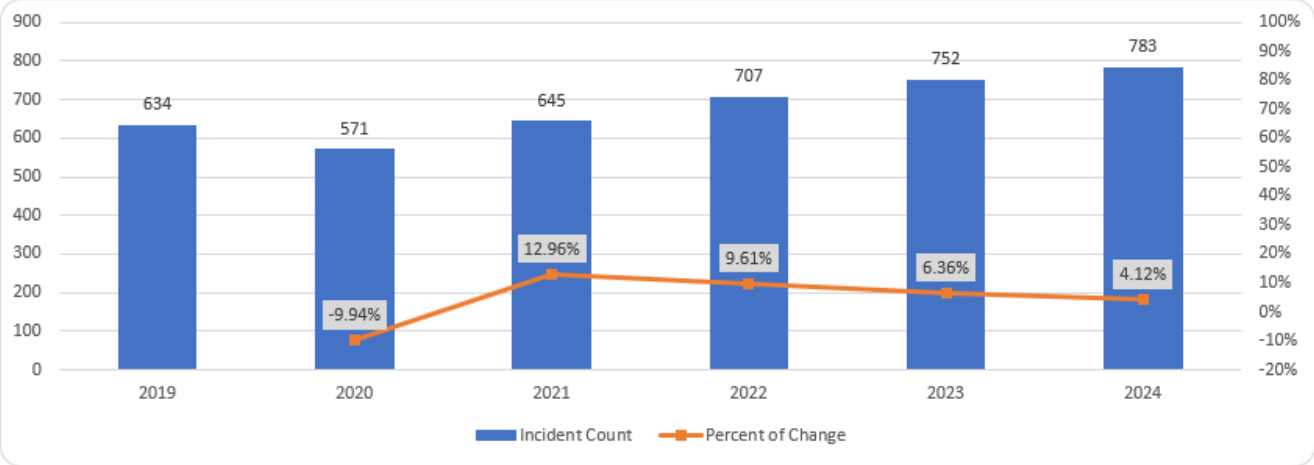
Demand Count	Response Count	Response Time	10 min Goal Met
1,071	114	00:10:46	69.30%

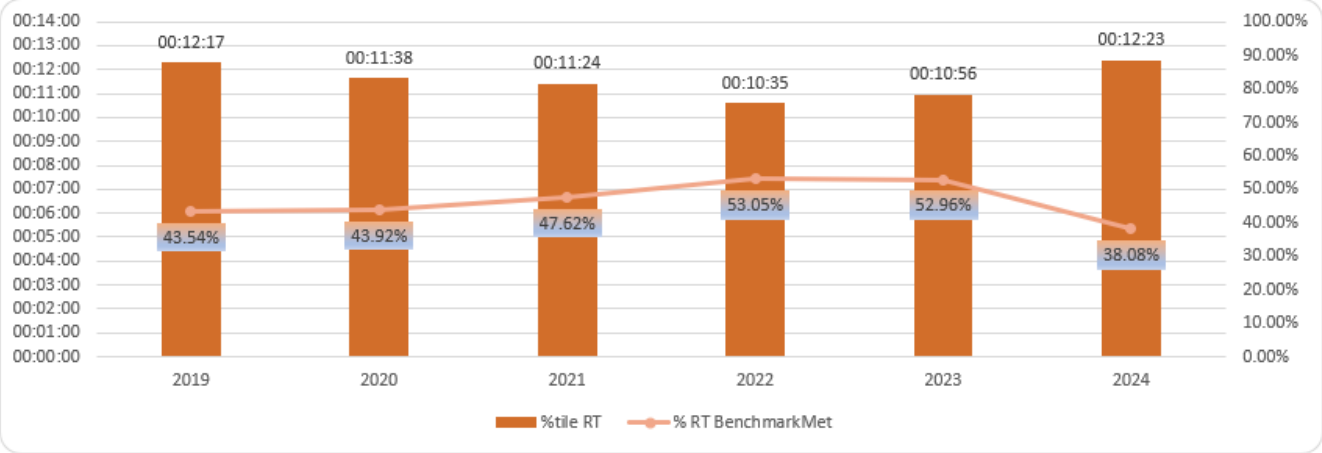




Monticello Fire Department

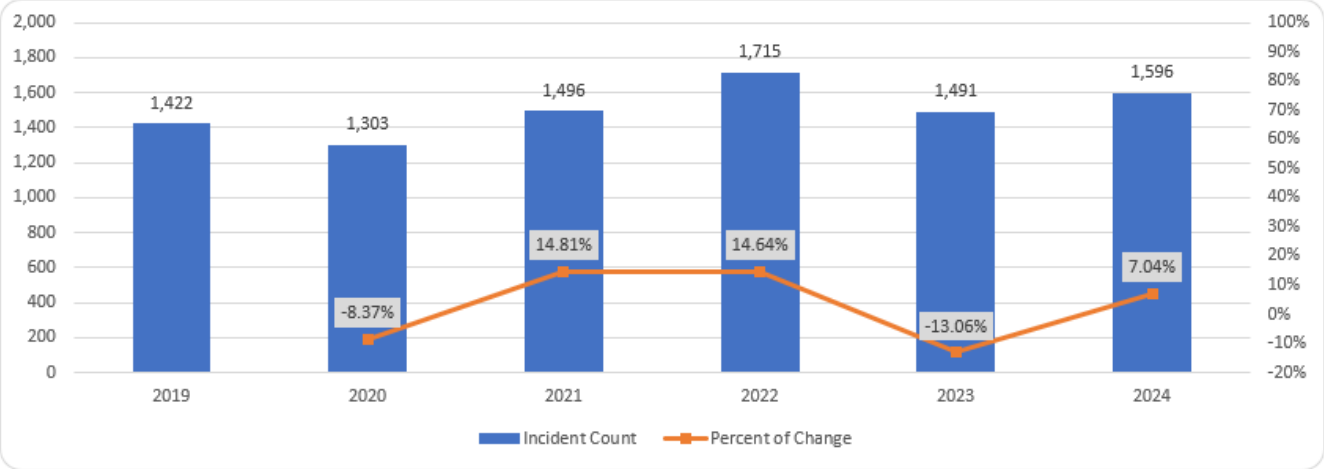
Demand Count	Response Count	Response Time	10 min Goal Met
4,092	2,323	00:11:37	46.71%

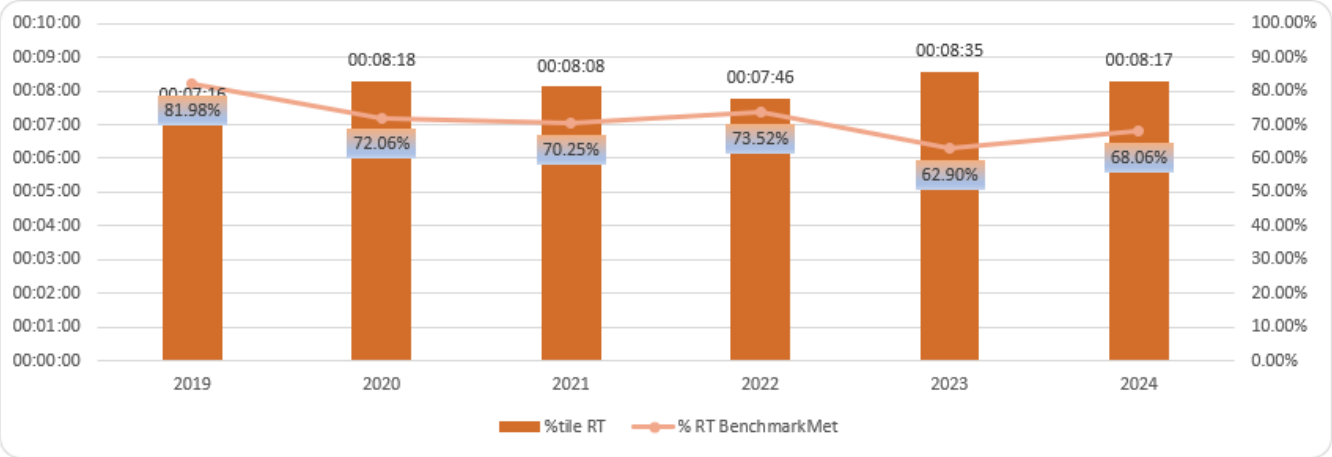




Mount Mourne Fire Department

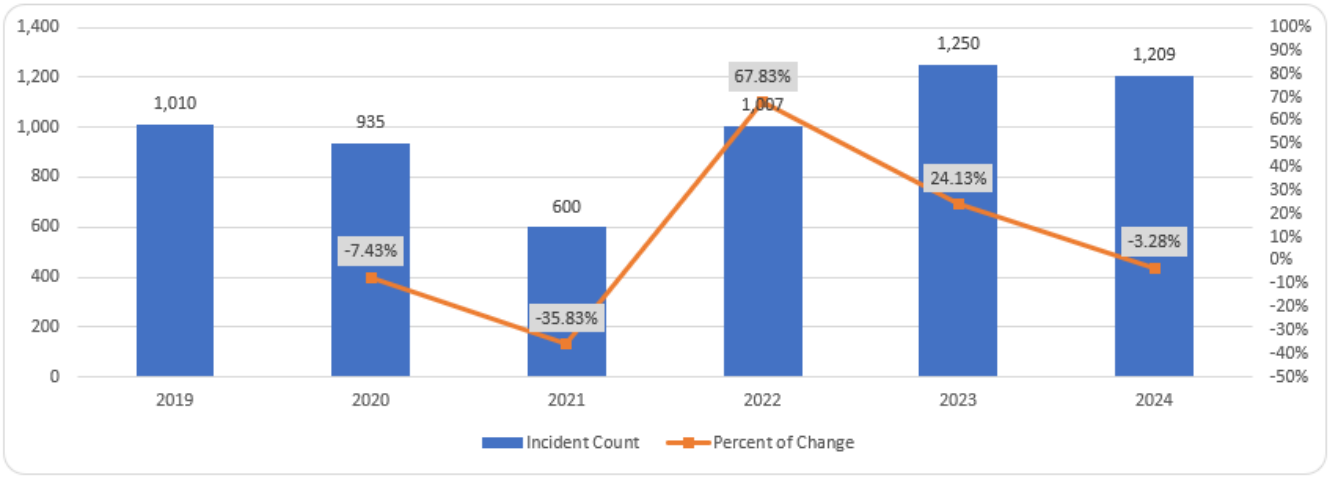
Demand Count	Response Count	Response Time	10 min Goal Met
9,023	3,532	00:08:06	71.40%

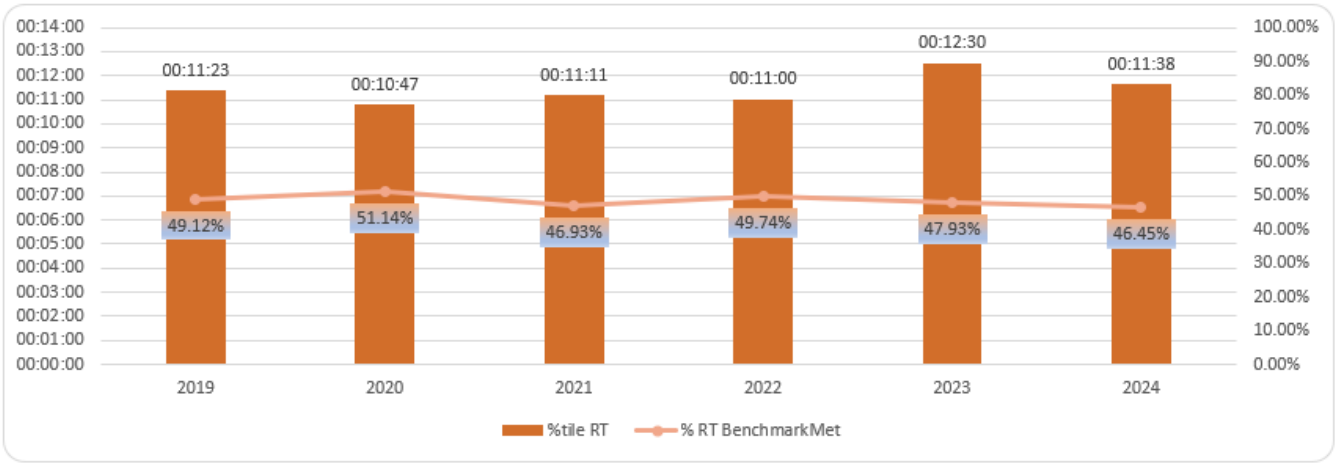




North Iredell Rescue Squad

Demand Count	Response Count	Response Time	10 min Goal Met
6,011	2,350	00:11:32	48.47%

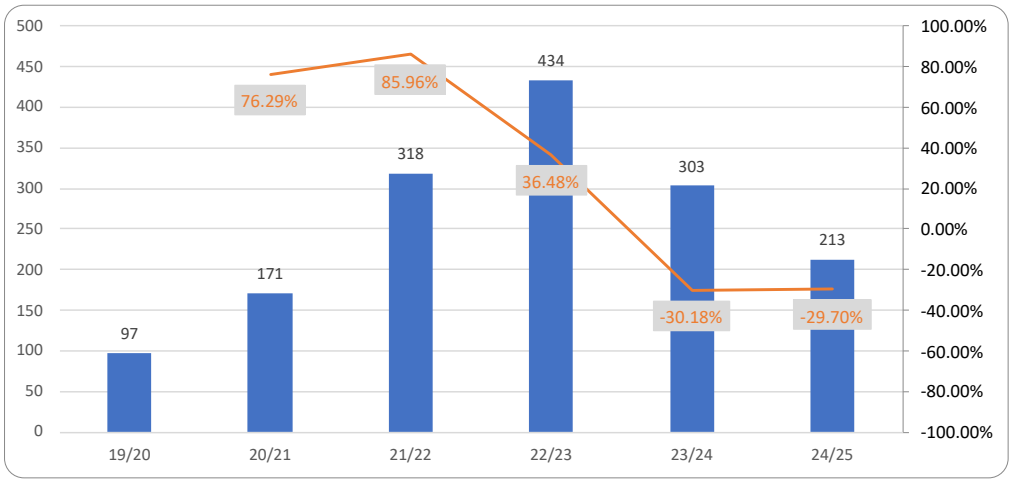


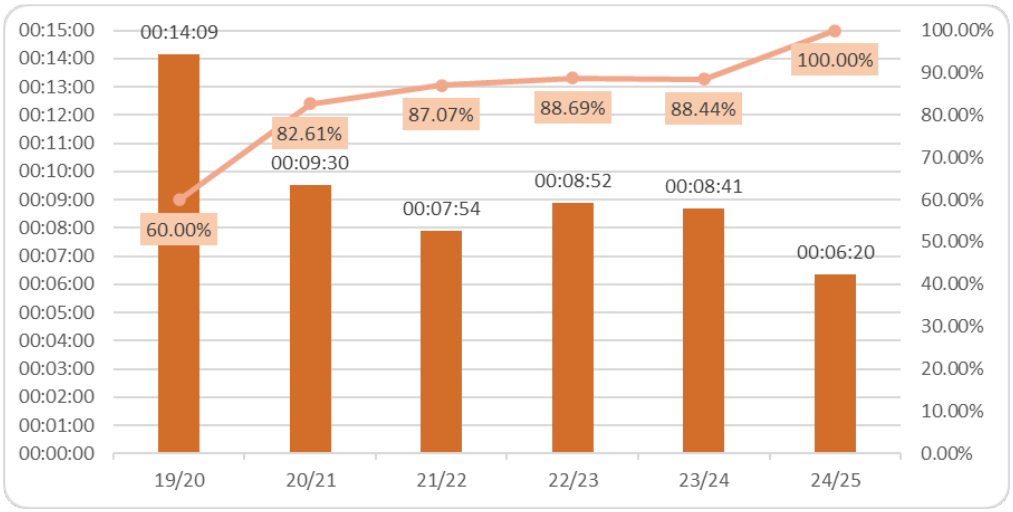


For this department, all records were evaluated in respect to aid given or received since the department has now defined first due area.

Sheffield Fire Department

Count	Response Time Count	RT	Goal Met
1,536	716	00:08:28	88.55%

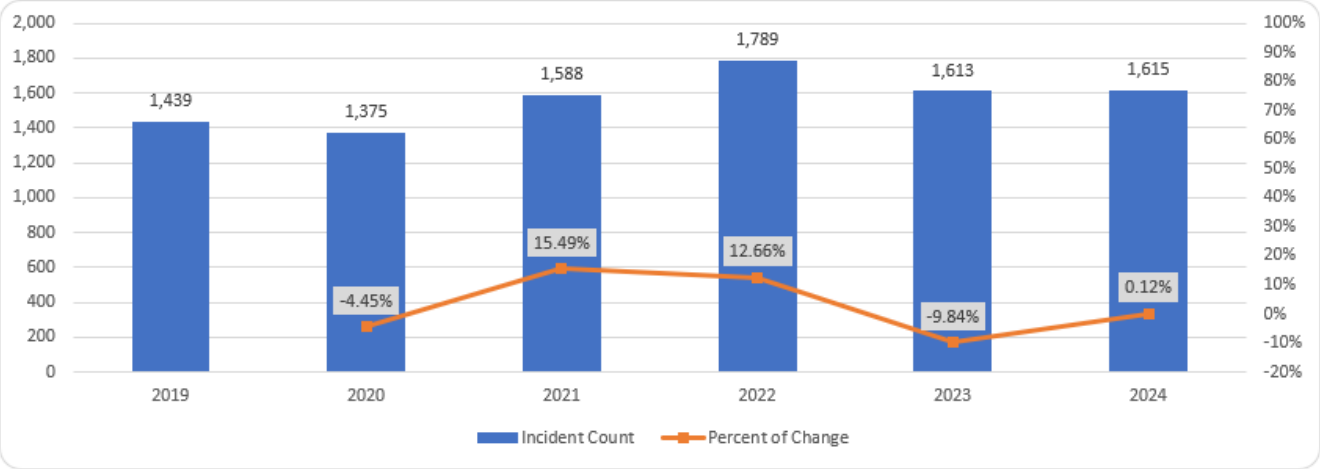


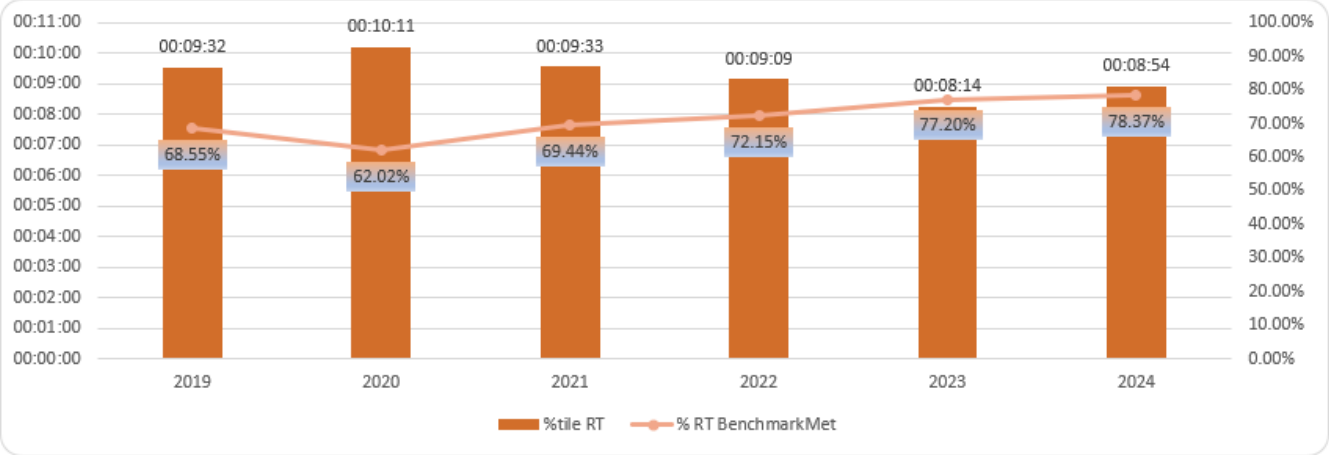


Note: All records from this department DO NOT represent Iredell County incidents.

Shepherds Fire Department

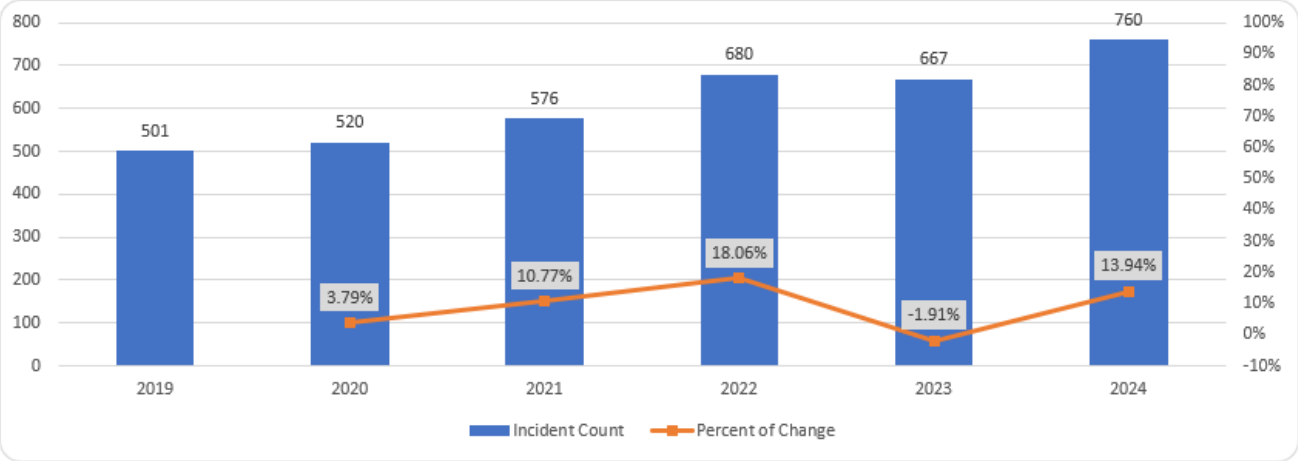
Demand Count	Response Count	Response Time	10 min Goal Met
9,419	3,351	00:09:12	71.80%

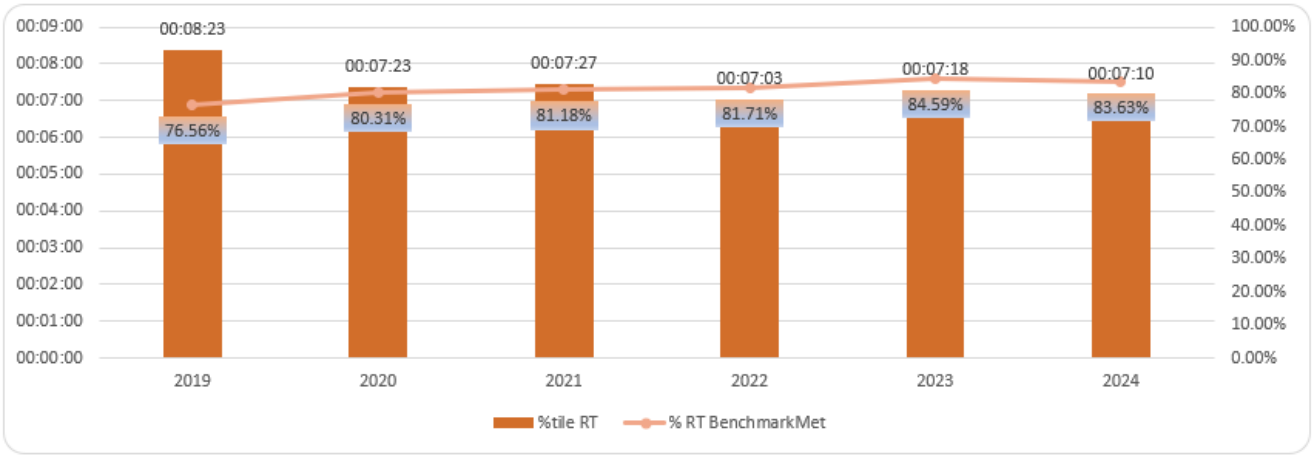




South Iredell Fire Department

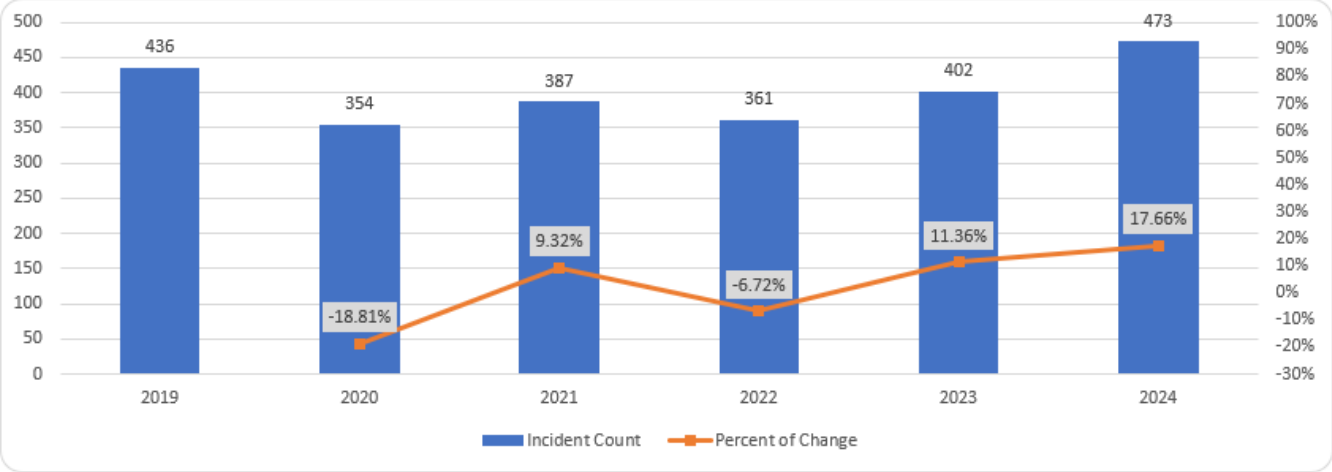
Demand Count	Response Count	Response Time	10 min Goal Met
3,704	1,730	00:07:23	81.45%

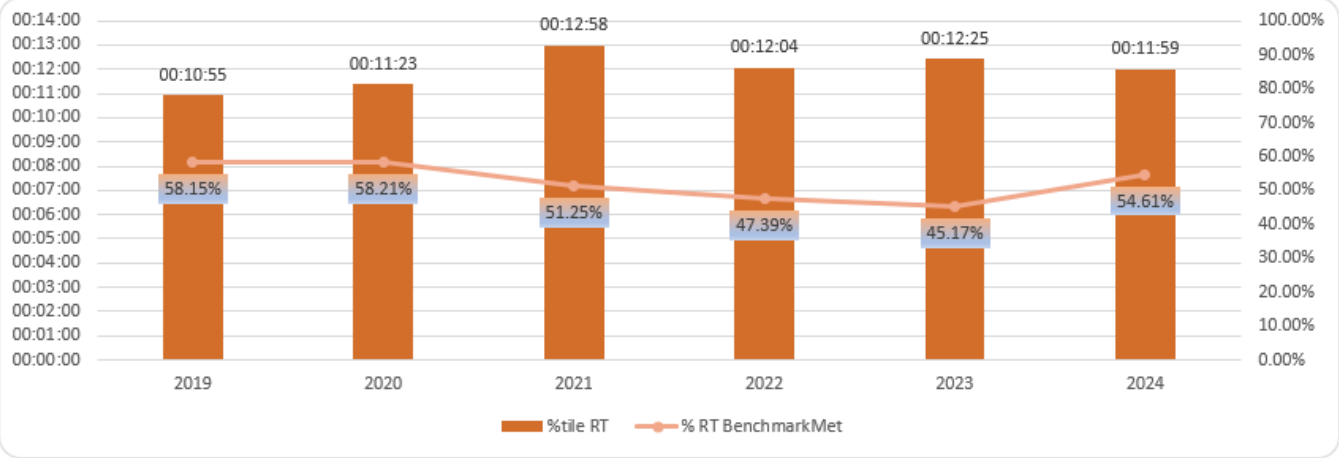




Stony Point Fire Department

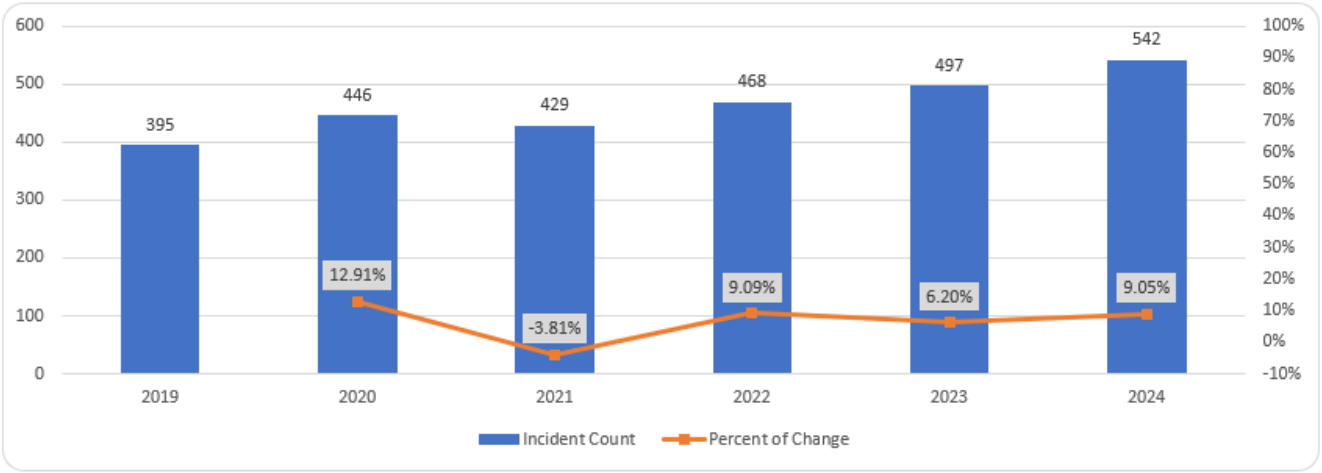
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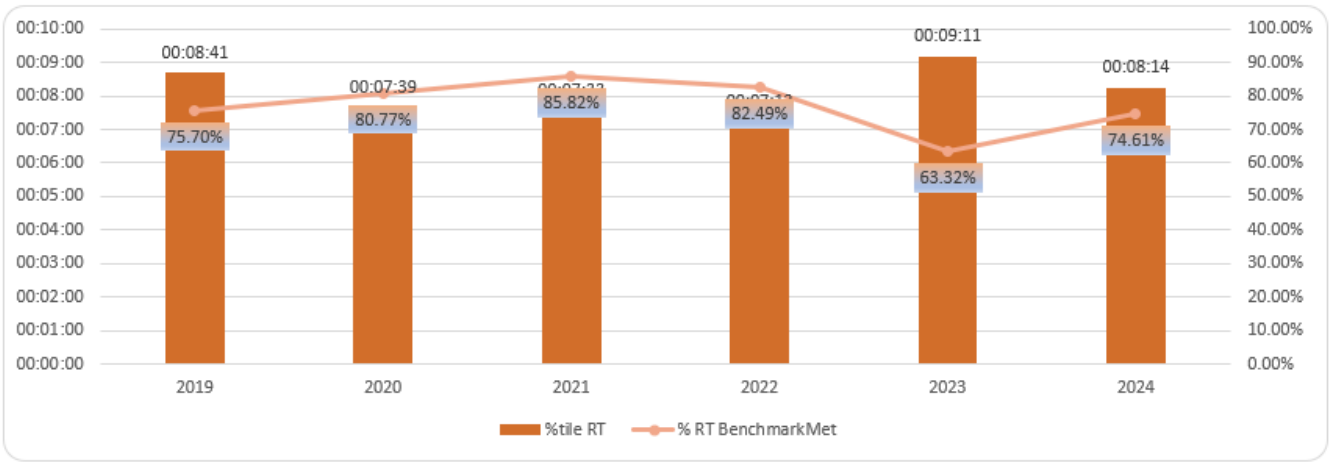




Trinity Fire Department

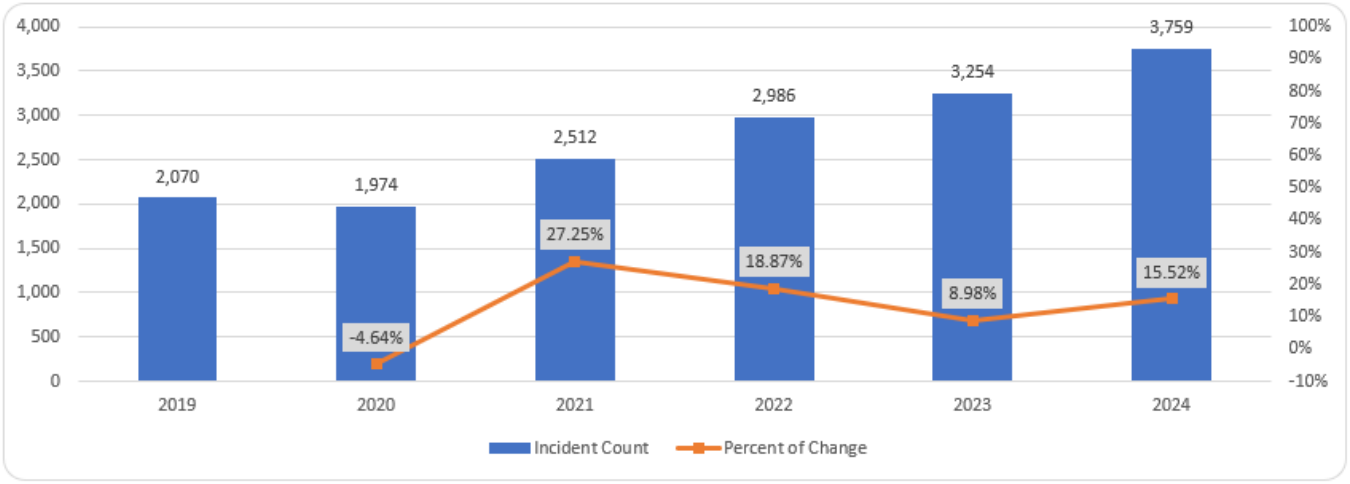
Demand Count	Response Count	Response Time	10 min Goal Met
2,777	1,399	00:08:08	77.27%

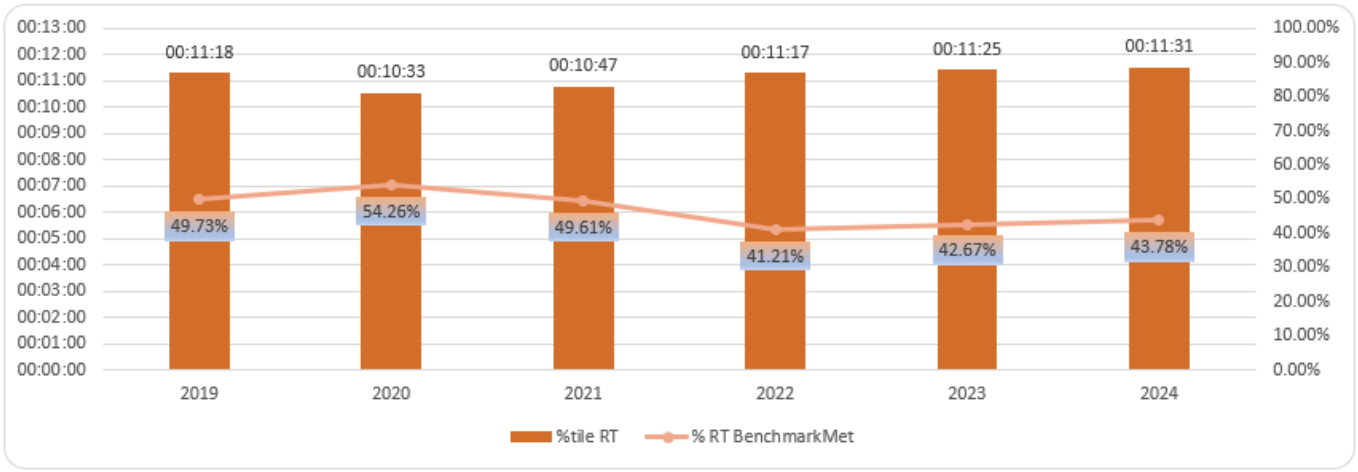




Troutman Fire Department

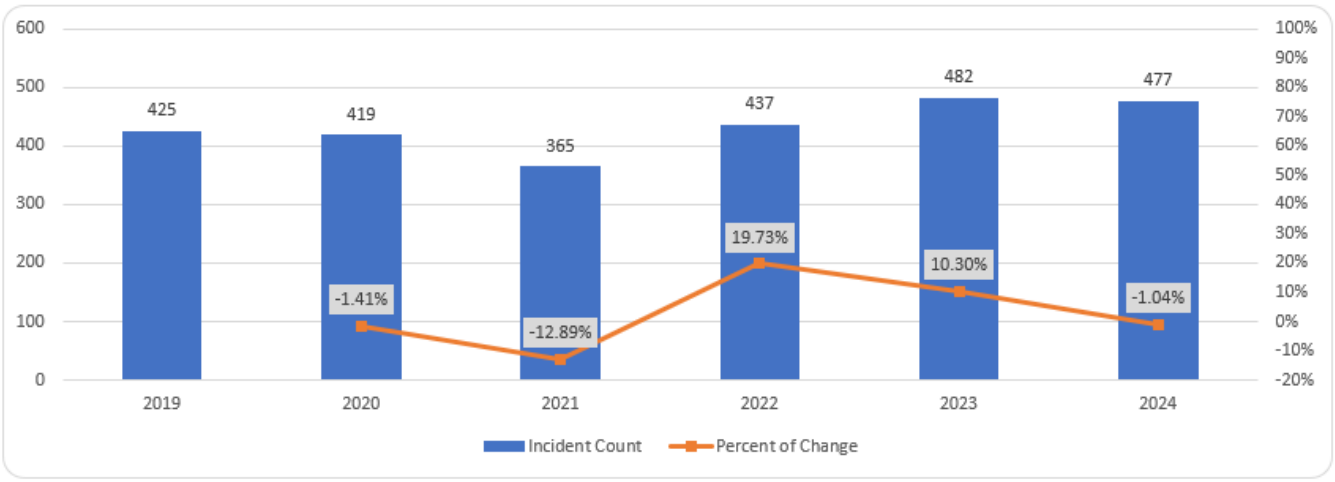
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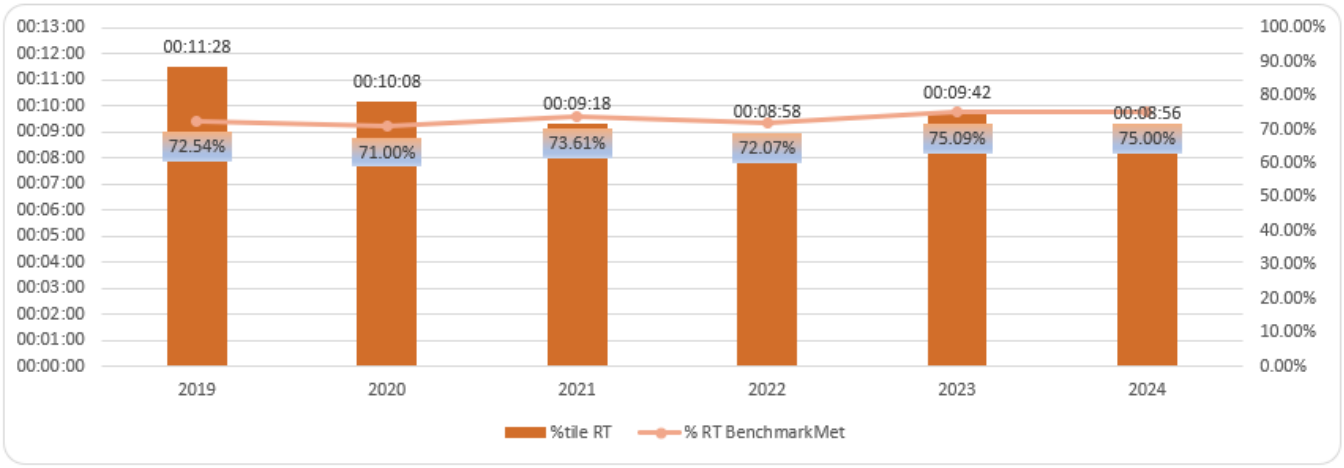




Union Grove Fire Department

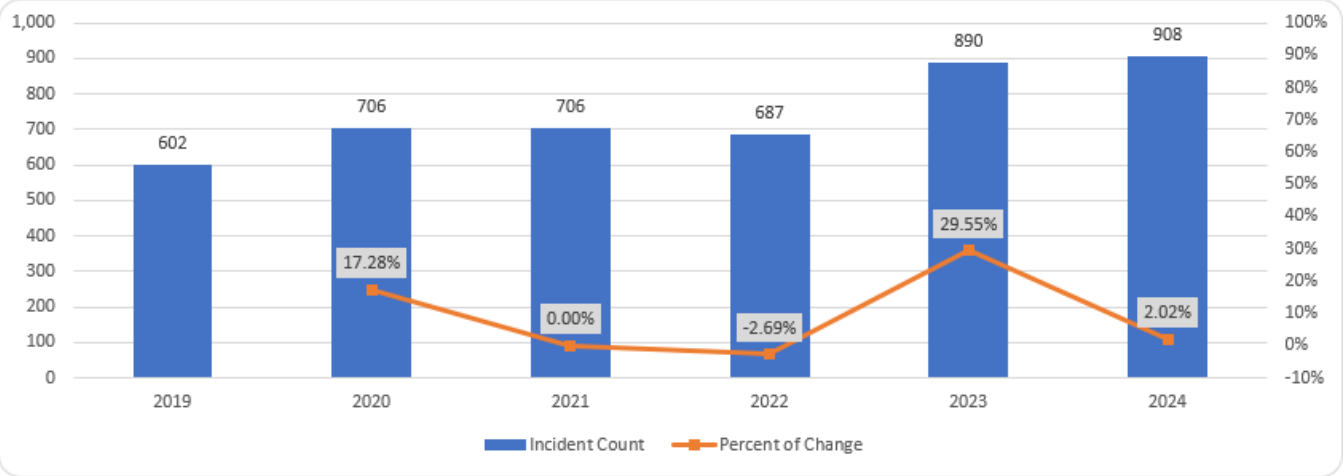
Demand Count	Response Count	Response Time	10 min Goal Met
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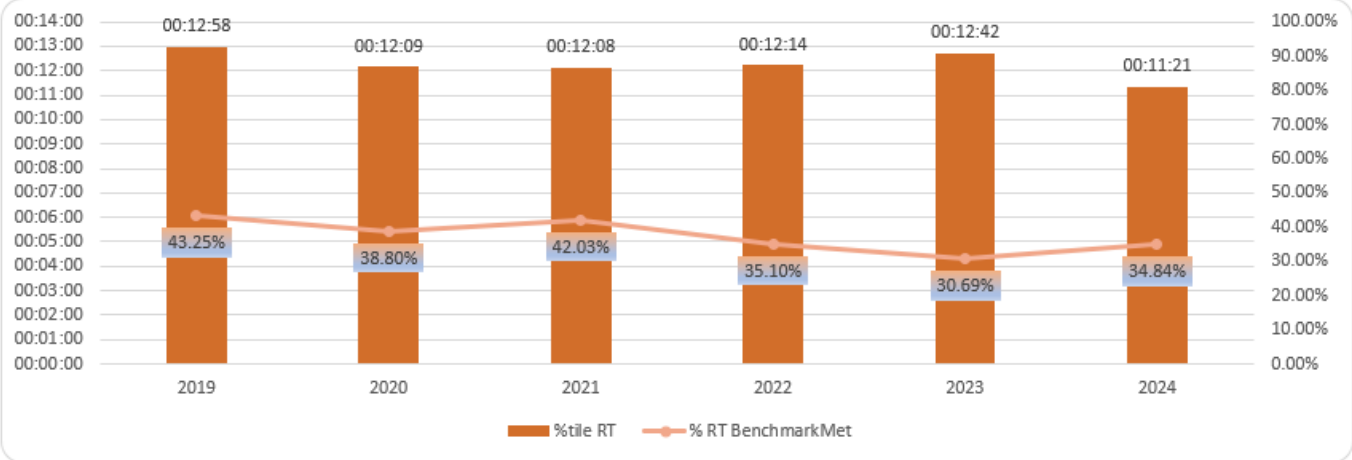




Wayside Fire Department

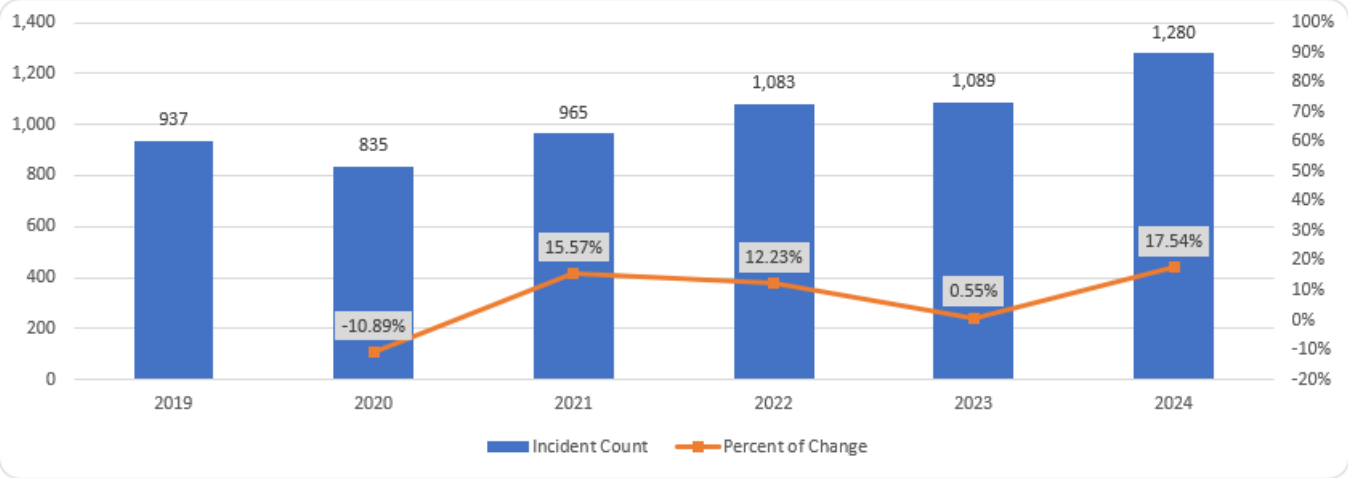
Demand Count	Response Count	Response Time	10 min Goal Met
4,499	3,137	00:12:11	37.58%

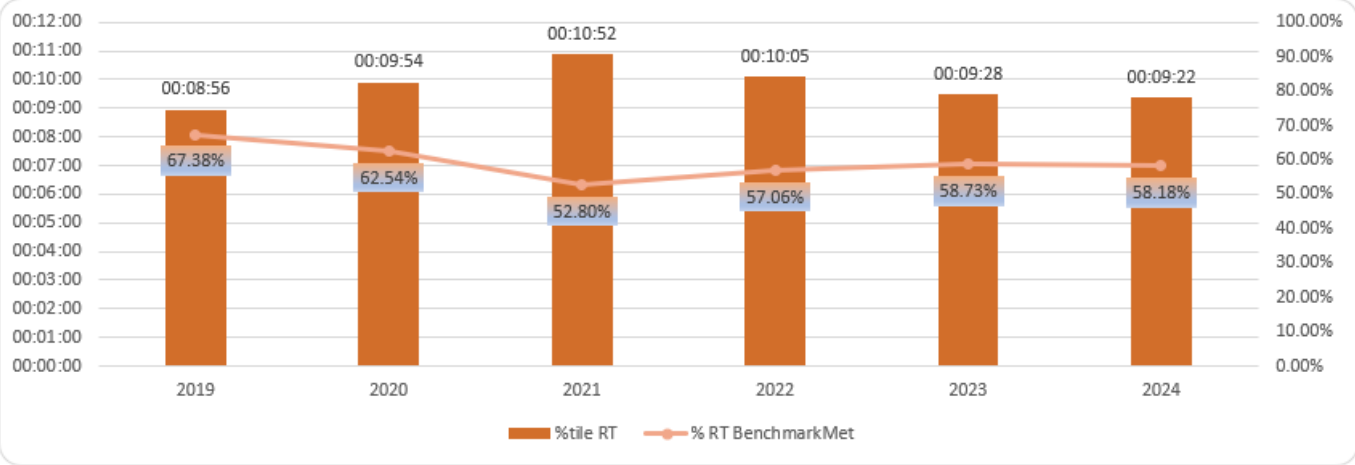




West Iredell Fire Department

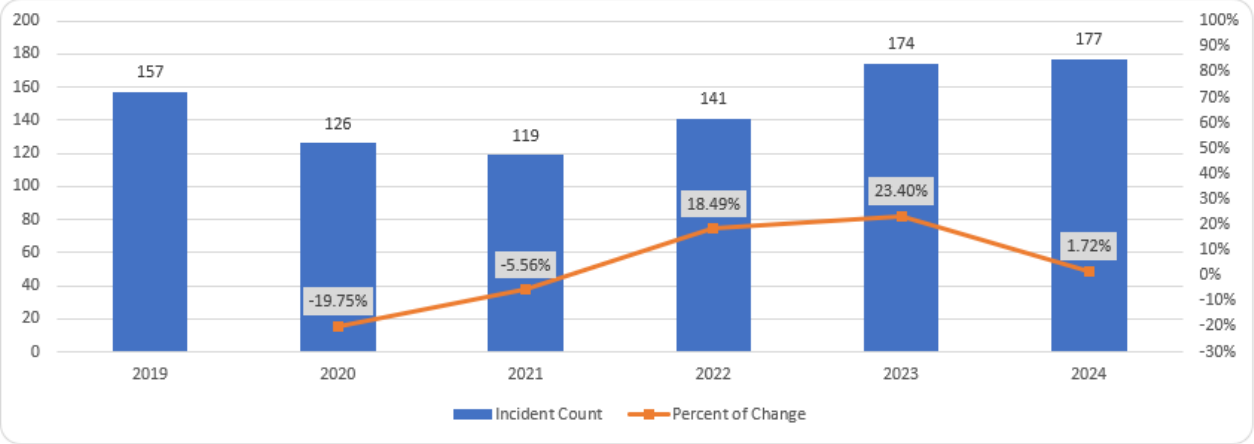
Demand Count	Response Count	Response Time	10 min Goal Met
6,189	4,961	00:09:50	59.21%

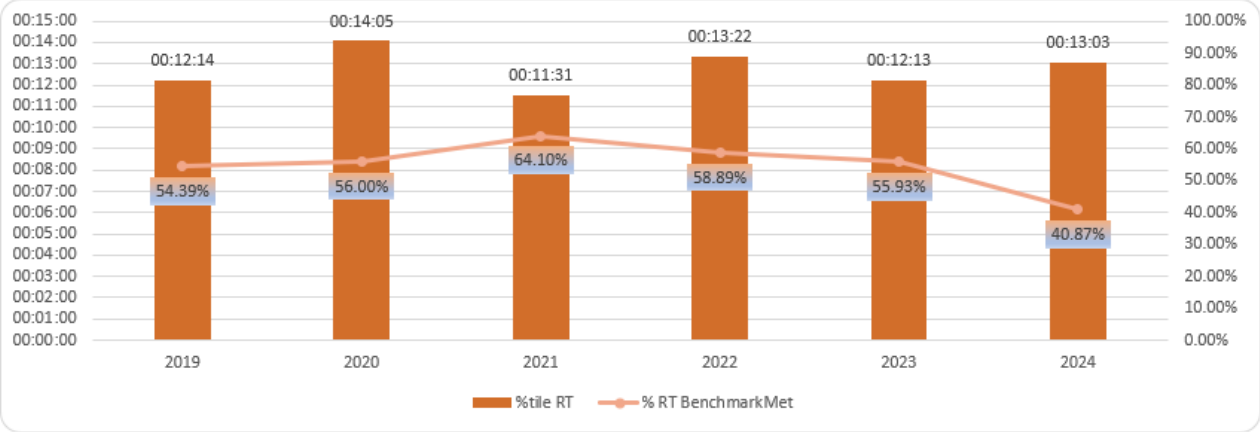




Wilkes Iredell Fire Department

Demand Count	Response Count	Response Time	10 min Goal Met
894	508	00:12:40	54.13%





Section 5: Capital Resources Analysis

Fire Apparatus Analysis

Apparatus Summary

NC Fire Chief Consulting (NCFCC) conducted an on-site vehicle assessment at the Iredell County Fire Departments on March 20, 21, 24, 26, April 2 and 4, 2025. The assessments were based on the mechanical attributes, roadworthiness, and safety-related issues of each emergency response apparatus (available on the dates of the evaluation) in each department. The assessments were performed by emergency apparatus subject matter experts who have over seventy-two (72) years of combined experience in the emergency services fleet industry.

Goal of Assessment

The goal of the vehicle assessment was to verify and validate the worthiness of the Iredell County Fire Department's fleet in consideration of current value and long-term serviceability. The fleet was divided into multiple sections: fire engines/tankers, aerial apparatus, brush trucks, rescue vehicles, and other support/service vehicles. The report includes a fleet overview of each category, details for each unit, and recommendations for the overall improvement and safety of the fleet.

Rating

The National Fire Protection Association (NFPA) total life expectancy of a fire apparatus is twenty-five years, preferably fifteen as a frontline apparatus and five to ten years as a reserve unit, depending on its condition and situation. The assessment grades assigned to each apparatus were one of the following: excellent, good, fair, or poor. Seven (7) engines, nine (9) tankers, one (1) aerial, two (2) rescues, and five (5) brush trucks were rated as "excellent" condition. One (1) engine, two (2) rescue, and one (1) brush truck were rated as "fair" condition. All other primary response vehicles were rated as "good" condition. Four units were noted as out of service and no longer considered part of the response fleet: Iredell County Rescue – one (1) rescue truck, Sheffield-Calahaln – one (1) engine, Shepherds – one (1) engine and one (1) rescue/support vehicle. These vehicles were not evaluated and not considered in the fleet overview.

Fleet Overview

NCFCC representatives visited thirty-one (31) facilities and identified/assessed one hundred fifty-nine (159) vehicles in the following categories:

- Engine/Tanker 75
- Aerial/Ladder 5
- Brush 24
- Rescue 12
- Equip/Other 43

The Iredell County fire and rescue response system consists of twenty (20) agencies, eighteen (18) fire departments and two (2) rescue squads. Some of the departments have multiple stations to meet geographical response needs.

- Central School Fire Department (2 stations)
- Cool Springs Fire Department (2 stations)
- County Line Fire Department (1 station, Davie County)
- Ebenezer Fire Department (1 station)
- Harmony Fire Department (2 stations)
- Iredell County Rescue Squad (1 station)
- Lake Norman Fire Department (1 station)
- Lone Hickory Fire Department (1 station, Yadkin County)
- Monticello Fire Department (1 station)
- Mount Mourne Fire Department (1 station)
- North Iredell Rescue Squad (1 station)
- Sheffield-Calahaln Fire Department (1 station, Davie County)
- Shepherds Fire Department (4 stations)
- South Iredell Fire and Rescue (1 station)
- Stoney Point Fire Department (2 stations)
- Trinity Fire and Rescue (2 stations)
- Troutman Fire and Rescue (3 stations)
- Union Grove Fire and Rescue (1 station)
- Wilkes-Iredell Fire Department (1 station)
- West Iredell Fire Department (2 stations)

Each department has an array of vehicles to respond to fires, rescue, medical, and other hazardous events in their assigned communities. Multiple departments are dispatched on structure fires, and there are county-wide collaborative agreements (automatic aid) for other service requests. The existing vehicles range in years from 1984 To 2024. The County does not have a vehicle replacement schedule in place. Routine maintenance beyond what is conducted in-house is contracted to various regional mechanic shops. Below is a non-exhausted list of maintenance and repair vendors utilized:

- Atlantic Emergency Solutions
- C.W. Williams Fire Equipment
- All Pro
- LRD Mobile Repairs
- Carolina Fire Specialist
- Billy Martin Tires

The attached vehicle spreadsheet identifies the individual age, life expectancy, make/model, pump capacity, water tank size, road mileage, engine/pump hours, and specific repairs/maintenance needed.

Central School Fire Department – Station 9

Chief Jeff Styers and Firefighter Hunter Swicegood assisted with the evaluation and provided information. The fleet consists of five (5) engines/tankers, one (1) aerial, one (1) air unit, two (2) brush trucks, and one (1) quick response/utility vehicle. All apparatus were rated "good" per NFPA standards. Tanker 1 and Brush 1 both rated "excellent" with no remarks provided. Engine 1 is outfitted with a class A and B foam system. The rear tires were noted to be beyond NFPA's recommended replacement. Class 1 oil and power steering leaks were noted. Engine 2 was observed to have a class 1 power steering and transfer case leaks. Engine 4 is equipped with a class A and B foam system. A class 1 oil leak was noted. Ladder 1 has a class 2 transmission leak, class 2 pump transmission leak, paint chipping from the body and the driver-side high side compartment gasket needs replacing. Air 1 has a class 1 oil and transmission leak. The driver's seat is worn. Brush 2 has a class 1 oil leak. Tanker 2 was out of the station for repairs and unavailable for evaluation. The district is experiencing growth from new development and bolsters a roster of fifty volunteers. SCBA were manufactured in 2020 with several units manufactured in 2012. The department is proud to offer medical response and continues to work on improving its ISO rating going from a split 9-10 to a Class 5 in the last decade.

FIRE/RESCUE DEPARTMENT:	Central School											
DATE:	March 21, 2025						COUNTY:	Iredell				
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours
ENGINES/ TANKERS												
Pmpr/Tanker	Wlksbro Hwy	Eng 1	G	2000	25	0	FL	American LaFrance		1,500/1,500	20,111	1,226
	COMMENTS:	Equipped with A-B foam system. Class I oil and power steering leaks. Rear tires beyond NFPA replacement recommendation.										
Engine	Wlksbro Hwy	Eng 4	G	2017	8	17	FL	Smeal		2,000/1,000	31,219	
	COMMENTS:	Equipped with A-B foam system. Class I oil leak.										
Engine	Barkers Gv	Eng 2	G	2011	14	11	FL	Wynn/International		1,250/1,000	19,747	1,286
	COMMENTS:	4wd. Class I transfer case and power steering leaks.										
Tanker	Wlksbro Hwy	Tanker 1	E	2021	4	21	FL	Pierce/Freightliner		1,250/3,000	3,614	
	COMMENTS:			No comments								
Tanker	Barkers Gv	Tanker 2		2011	14	11	FL	Wynn/International		1,250/2,500		
	COMMENTS:	Unit was out for repairs and unavailable for evaluation										
BRUSH												
	Wlksbro Hwy	Brush 1	E	2021	4	21	FL	Ford	F550			5,729
	COMMENTS:			No comments								
	Barkers Gv	Brush 2	G	1996	29	-4	FL	Ford	F350			22,335
	COMMENTS:	Class I oil leak										
AERIALS												
	Wlksbro Hwy	Ladder 1	G	1987	38	-13	FL	Grumman/Ford	8000	1,250/600/50ft		23,416
	COMMENTS:	Class II transmission and pump transmission leaks. Paint chipping from body. Driver-side high side compartment gasket coming off.										
	COMMENTS:											
OTHER												
	Wlksbro Hwy	Squad 1	G	2016	9	16	FL	Ford	F350			62,110
	COMMENTS:	medical response and general utility										
	Wlksbro Hwy	Air 1	G	1993	32	-7	FL					44,104
	COMMENTS:	Class I oil and transmission leak. Driver seat is wearing. 6,000 PSI cascade system.										

Cool Springs Fire Department – Station 20

Chief Andy Webster, Captain John "Pappy" Fletcher and Engineer Fred Jetter assisted with questions and information. The Cool Springs fleet consists of five (5) engines and tankers, one (1) brush truck, and two (2) support units. Engine 1 is a 1994 Quality/HME pumper that was refurbished in 2020. It was observed to have a class 1 oil leak and a class 2 pump packing leak and received a rating of "good." Engine 2 is a 2003 Pierce Dash engine. It was rated "good" and class 1 oil, power steering, and transmission leaks were noted. The passenger side air intake gasket is loose. The truck is equipped with a Class A&B foam system. Engine 7 is a 2023 Pierce Saber and rated in "excellent" condition. Tanker 2, a 2001 Pierce/Kenworth, is rated "good." All tires are beyond NFPA's recommended replacement cycle and a class 1 oil leak was noted. Tanker 3 is a 2009 Pierce/Kenworth and rated as "good." The tires are beyond NFPA's recommended replacement cycle and class 1 oil and transmission leaks were noted. Brush 1 is a 2013 Anchor Richey body on a Ford F350. It was rated "excellent." The department utilizes a Ram 3500 and Chevrolet Tahoe and quick response and utility vehicles. All SCBA were manufactured in 2021.

FIRE/RESCUE DEPARTMENT:		Cool Springs										
DATE:	March 26, 2025						COUNTY:	Iredell				
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours
ENGINES/ TANKERS												
Engine	Mocksville Hwy	Eng 1	G	1994	31	-6	FL	Quality		1,500/1,000	6,522	2,754
	COMMENTS:	Unit was refurbished in 2020. Class 1 oil leak. Class 2 pump packing leak.										
Engine	Fifth Creek Rd	Eng 2	G	2001	24	1	FL	Pierce	Dash	1,500/750	15,767	
	COMMENTS:	Unit is equipped with a Class A&B foam system. Class 1 oil, transmission, and power steering leaks. Passenger side air intake gasket is loose.										
Tanker	Fifth Creek Rd	Tanker 2	G	2001	24	1	FL	Pierce	Kenworth	1,000/2,000	19,898	1,430
	COMMENTS:	Class 1 oil leak. All tires are beyond NFPA's recommended replacement.										
Tanker	Mocksville Hwy	Tanker 3	G	2009	16	9	FL	Pierce	Kenworth	1,000/3,600	19,468	
	COMMENTS:	Class 1 oil and transmission leaks. All tires are beyond NFPA's recommended replacement.										
Engine	Mocksville Hwy	Eng 7	E	2023	2	23	FL	Pierce	Enforcer	1,500/500	7,213	460
	COMMENTS:	No comments										
BRUSH												
	Mocksville Hwy	Brush 1	G	2013	12	13	FL	Anchor Richey	Ford F350		9,043	
	COMMENTS:	No comments										
OTHER												
QRV	Mocksville Hwy	Squad 1		2013	12	13	FL	Ram 3500			90,608	
	COMMENTS:	Medical response and personnel transport										
Chief's Vehicle	Mocksville Hwy	Chief 200		2020	5	20		Chevrolet	Tahoe		61,025	
	COMMENTS:											

County Line Fire Department – Station 18

Chief Matt Stegall, Deputy Chief Todd Shores, and Firefighter Luke Swing provided information and assisted during the evaluation. County Line Fire Department is located in Davie County, near Iredell County border. The department's fleet consists of two (2) engines, one (1) tanker, one (1) service/rescue, one (1) brush truck, and three (3) support vehicles. Engine 1 is a 2011 Ferrara and rated "good" per NFPA standards. It has class 1 oil, pump transmission, cab jack system, and pump transmission (input shaft) leaks and a class 2 power steering leak. Engine 4 is a 1999 Darley/International pumper/tanker. It rated "fair." The truck is equipped with a compressed air foam system. All tires are beyond NFPA's recommended replacement. It has a class 1 transmission and pump leak. The pump drive shaft is also reported to be bent. It is currently used as a reserve engine. Tanker 5 is a 2021 Fouts Brothers/Kenworth and rated "excellent." The brush truck is a 2017 skid unit mounted on a Ford F350 and rated "excellent." Squad 18 is a 2002 Spartan service/rescue truck that is equipped with a 6,000psi air cascade system. All tires are beyond NFPA's recommended replacement. The department utilizes two (2) support vehicles for quick response and medical service as well as a drone unit that is nearly ready to be placed in service. The department also is equipped with a climate-controlled trailer utilized as a deployment asset. All SCBA were manufactured in 2021.

FIRE/RESCUE DEPARTMENT:		County Line										
DATE:	March 26, 2025						COUNTY:	Iredell				
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours
ENGINES/ TANKERS												
Engine	Ridge Rd	Eng 1	G	2011	14	11	FL	Ferrera		1,750/1,000	20,255	1,990
	COMMENTS:	Class 1 oil, pump transmission, cab jack system, pump transmission input leaks. Class 2 power steering leak.										
Pumper/Tanker	Ridge Rd	Eng 4	F	1999	26	-1	Reserve	Darley	International	1,500/1,000	29,326	
	COMMENTS:	Unit is equipped with a CAF system. Class 1 transmission and pump leaks. Pump shaft is bent. All tires are beyond NFPA's recommended replacemer										
Tanker	Ridge Rd	Tanker 5	E	2021	4	21	FL	Fouts Bros.	Kenworth	1,500/3,000	6,317	291
	COMMENTS:	Class 1 oil leak.										
BRUSH												
Brush	Ridge Rd	Brush 9	E	2017	8	17	FL	Ford	F350		28,836	
	COMMENTS:	All tires beyond NFPA's recommended replacement.										
OTHER												
Service	Ridge Rd	Squad 18	G	2002	23	2	FL	Spartan		6000psi cascade	19,070	2,018
	COMMENTS:	Class 1 oil leak. All tires beyond NFPA's recommended replacement. Unit is utilized as a service and rescue truck.										
QRV	Ridge Rd	Trk 18		2022	3	22	FL	Ford	F150		21,524	
	COMMENTS:	Medical response										
QRV	Ridge Rd	Drone 18		2024	1	24	Not is service	Ford	F350			
	COMMENTS:	Unit is being prepared for response and will transport the department's DJI Matrice 30T Drone.										
Trailer	Ridge Rd											
	COMMENTS:	The unit is a deployment asset. It is heated and cooled and used as necessary for deployment in medium-long term events.										

Ebenezer Fire Department – Station 13

Captain Hunter Shook assisted with the evaluation. The department's fleet consists of four (4) engines and tankers, one (1) brush truck, and two (2) support vehicles. All the apparatus rated "good" per NFPA standards. Engine 1 is a 2008 Pierce Impel. Class 1 oil and class 2 pump leaks were noted. Engine 2 is a 2016 Pierce Impel. Class 1 oil and cab jack motor reservoir leaks were observed. Engine 3 is a 2002 Pierce Saber. The odometer was not readable. The apparatus has class 1 oil, pump transmission, hydraulic equipment rack leaks, and a class 2 power steering reservoir leak. Brush 1 is a 1992 skid unit mounted on a Ford F250. The brush unit has a class 1 oil leak, class 2 transmission leak, and all tires are beyond NFPA's recommended replacement. The department operates two (2) quick response vehicles for medical and general utility use. The SCBA were manufactured in 2018 and 2021.

FIRE/RESCUE DEPARTMENT:		Ebenezer										
DATE:	March 26, 2025						COUNTY:	Iredell				
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours
ENGINES/ TANKERS												
Engine	Turnersburg	Eng 1	G	2008	17	8	FL	Pierce	Impel	1,500/1,000	40,741	3,097
	COMMENTS:	Class 1 oil leak. Class 2 pump leak.										
Engine	Turnersburg	Eng 2	G	2016	9	16	FL	Pierce	Impel	1,500/750	16,829	1,489
	COMMENTS:	Class 1 oil leak. Class 2 cab jack motor/reservoir.										
Engine	Turnersburg	Eng 3	G	2002	23	2	FL	Pierce	Saber	1,250/1,000	Unreadable	3,560
	COMMENTS:	Class 1 oil, pump transmission, and hydraulic equipment rack reservoir leaks. Class 2 power steering reservoir leak. Odometer broken.										
Tanker	Turnersburg	Tanker 1	G	2001	24	1	FL	Pierce	Kenworth	1,250/3,000	5,765	119
BRUSH												
Brush	Turnersburg	Brush 1	G	1992	33	-8	FL	Ford	F350		13,984	
	COMMENTS:	Class 1 oil leak. Class 2 transmission leak. All tires beyond NFPA's recommended replacement.										
OTHER												
QRV	Turnersburg	Squad 1		2004	21	4		Ford	F350		70,567	
	COMMENTS:	Medical response										
QRV	Turnersburg	Squad 2		2021	4	21		Ford	F250		17,675	
	COMMENTS:	Utility										

Harmony Fire Department – Station 44

Chief Wesley Sloan, Brandon Love, and Randall Stutts provided information during the visit. The Harmony Fire Department fleet consists of five (5) engine/tankers, one (1) aerial, one (1) rescue, two (2) brush trucks, and one (1) support vehicle. All apparatus rated "good" expect Engine 4 rated "excellent" and Engine 3 rated "fair." Engine 1 and Ladder 1 were out for repairs/maintenance and unavailable for evaluation. Engine 2 is a 2009 Pierce Contender and equipped with a Class A foam proportioning system. Class 1 oil, transmission cooler line leaks were noted and a class 2 power steering leak. Engine 3 is a 1992 3D/Freightliner. Issues noted include – worn driver's seat, compartment door's difficult to operate, pump gauges missing stabilizing fluid, class 1 transfer case input shaft leak, class 2 oil leak, class 2 master pump drain leak, and rear tires past NFPA's recommended replacement. Engine 4 is a 2017 Pierce/Kenworth, no comments were noted. Tanker 2 is a 2001 Pierce/Kenworth. Noted were a class 1 pinion leak, a possible class 1 transfer case leak, and class 2 oil and power steering leaks. Brush 2 is a 2011 Ford F550 with a skid unit. The fuel oil in water sensor is broken, and a passenger side compartment door is damaged. Brush 8 is a 2000 Ford F350 with a skid unit. A class 2 oil leak was noted, and the driver's seat is worn. Rescue 4 is a 1999 Hackney and Sons/International. The unit is equipped with a hydraulic rescue system and cascade air system. All tires are beyond NFPA's recommended replacement. There is a class 1 oil leak, and the body paint is chipping. The SCBA were manufactured in 2016.

FIRE/RESCUE DEPARTMENT:		Harmony										
DATE:	March 24, 2025						COUNTY:	Iredell				
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours
ENGINES/ TANKERS												
Pumper/Tanker	Harmony Hwy	Eng 2	G	2009	16	9	FL	Pierce	Contender	1,500/1,000	48,482	3,031
	COMMENTS:	Unit is equipped with a Class A foam system. Class 1 oil and transmission cooler line leaks. Class 2 power steering leak.										
Pumper/Tanker	Olin Loop Rd	Eng 3	F	1992	33	-8	FL	3D	Freightliner	1,250/1,000	38,234	2,547
	COMMENTS:	Driver seat is worn. Multiple pump gauges are missing the stabilizing liquid. Class 1 transfer case input shaft leak. Class 2 oil and master pump drain le										
	The rear tires are beyond NFPA's recommended replacement. Passenger side compartment low compartment door difficult to operate.											
Pumper/Tanker	Harmony Hwy	Eng 4	E	2017	8	17	FL	Pierce	Kenworth	1,250/2,800	17,969	1,085
	COMMENTS:	No comments										
Tanker	Olin Loop Rd	Tanker 2	G	2001	24	1	FL	Pierce	Kenworth	750/2,100	23,891	1,964
	COMMENTS:	Class 1 pinion leak. Possible class 1 transfer case leak. Class 2 oil and power steering leaks.										
		Eng 1								1,500/1,000		
	COMMENTS:	Out for maintenance and unavailable for evaluation.										
RESCUE												
	Harmony Hwy	Rescue 4	G	1999	26	-1	FL	International	Hackney & Sons		35,233	4,408
	COMMENTS:	Unit is equipped with a hydraulic rescue system and a cascade air system. Class 1 oil leak. All tires are beyond NFPA's recommended replacement.										
	Paint wear and chipping on the body.											

BRUSH										
	Harmony Hwy	Brush 8	G	2000	25	0	FL	Ford	F350	37,948
	COMMENTS:	Class 2 oil leak. Driver's seat is worn.								
	Olin Loop Rd	Brush 2	G	2011	14	11	FL	Ford	F550	8,118
	COMMENTS:	Fuel oil in water sensor broken. Passenger side compartment door damaged.								
AERIALS										
		Ladder 1								
	COMMENTS:	Out of station for extended repairs and unavailable for evaluation. Expected to be returned to the department in the next few weeks.								

Iredell County Rescue Squad – Station 11

Chief Todd Lenderman and Deputy Chief Brian Niblock assisted with the evaluation. The fleet consists of three (3) rescue trucks, two (2) medical transport units, two (2) quick response vehicles, and one (1) mobile command vehicle. In addition, the squad operates two (2) boats, three (3) RTV/ATVs. All apparatus were rated "good" except Rescue 9 and 17, which were rated as "fair." Rescue 9 is a 2000 model Pierce Lance. The unit is equipped with a hydraulic rescue system. The driver's seat is worn; there is slight rusting evident in the driver side low compartment. The right-side automatic ice chain assembly is missing, and there is a class 2 oil leak. Rescue 17 is a 2004 Pierce Enforcer. The unit is equipped with a hydraulic rescue system. The driver's seat is worn. There are class 1 leaks at the cab lift cylinder and hydraulic reservoir system. There are a class 2 engine oil leak and a class 3 cab lock cylinder leak. The passenger side door on the transverse compartment is damaged. Rescue 10 (housed at Cool Springs Fire Department) is a 2013 Southern Coach/General Motors. The driver's seat is worn. A class 1 oil leak was observed. The driver side high side compartment and rear compartment doors are damaged. Rescue 8 is permanently out of service. Medic 6 is a 2003 AEV (American Emergency Vehicles) Chevrolet 3500. A replacement for the unit has been ordered, and the squad is awaiting delivery. There are a class 1 oil leak and the passenger side patient compartment door closer is broken. Medic 7 is a 2000 Wheeled Coach/Ford F350. It has a class 1 oil leak. A replacement has been ordered, and the squad is awaiting delivery. Mobile Command is a 1998 AEV/Ford F350. Class 1 oil and pinion seal leaks were observed. The squad operates two (2) quick response vehicles for medical and rescue responses. The department's SCBA were manufactured in 2004, well beyond NFPA's recommended replacement cycle. The squad participates in standby mode for local sporting and civic events.

CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
RESCUE													
	Wlksboro Hwy	Rescue 9	F	2000	25	0	FL	Pierce	Lance		20,479	1,051	
	COMMENTS:	Driver's seat worn. Compartment rust. Class 2 engine oil leak. The entire ice chain assembly missing from one side. All tires are beyond NFPA's recommended replacement.											
	Mocksville Hwy	Rescue 10	G	2013	12	13	FL	GM	Southern Coach		172,579		
	COMMENTS:	Driver's seat worn. Class 1 oil leak. Driver's side high side compartment door damaged. Rear compartment door damaged. Unit responds from Cool Springs FD											
	Wlksboro Hwy	Rescue 17	F	2004	21	4	FL	Pierce	Enforcer		44,182	2,354	
	COMMENTS:	Unit is equipped with a hydraulic rescue system. Cab lift cylinder broken. Class 3 cab lock cylinder leak. Class 2 oil leak. Passenger side transverse compartment door is damaged. Driver's seat worn.											
	Wlksboro Hwy	Rescue 8	Out of Service	2007	18	7	OOS	Pierce	Ford F550				
	COMMENTS:	Permanently out of service. Unit has had five (5) engine replacements and three (3) transmissions. It has caught fire and the department has elected not to repair. Due to the USDA loan (still active) the department cannot dispose of the unit.											
OTHER													
Ambulance	Wlksboro Hwy	Medic 6	G	2003	22	3	FL	AEV	Chevrolet 3500		64,775		
	COMMENTS:	A replacement for this unit is on order. Class 1 oil leak. Body - passenger side entry door closer is broken.											
Ambulance	Wlksboro Hwy	Medic 7	G	2000	25	0	FL	AEV	Ford F350		77,341		
	COMMENTS:	A replacement for this unit is on order. Class 1 oil leak.											
	Wlksboro Hwy	Mobile Command	G	1998	27	-2	FL	AEV	Ford F350		64,345		
	COMMENTS:	Class 1 oil and pinion seal leaks.											
QRV	Wlksboro Hwy	Squad 3	G	2015	10	15	FL	Ford	Explorer		120,986		
	COMMENTS:	Medical and rescue response											
QRV	Wlksboro Hwy	Squad 4	G	2020	5	20	FL	Ford	F250		117,805		
	COMMENTS:	Medical and rescue response											

Lake Norman Fire Department – Station 11

Chief Neel Brawley and Firefighter Cody Martin provided vehicle information during the evaluation. The Lake Norman fleet consists of three engines/tankers, one (1) aerial, one (1) brush truck, one (1) quick response vehicle, and one (1) boat. All apparatus rated "good" except Tanker 1, which rated "excellent." Engine 1 is a 2007 Pierce Arrow XT. There is a possible booster tank leak near the right rear corner. There is a class 1 oil leak and class 2 engine coolant and transmission leaks. Engine 2 is a 2012 Pierce Arrow XT. Class 1 PTO transmission, transmission cooler line, and rear cab lift cylinder leaks were noted. A class 2 pump cooler line leak was observed near the pump. Engine 2 is currently on loan to Mount Mourne Fire Department. Tanker 1 is a 2016 Pierce/Kenworth. There were no comments. Ladder 1 is a 2020 Pierce Arrow XT. The front tires are near the end of NFPA's recommended service life. There is a class 1 oil leak and a class 2 leak at the cab jack system pump. The rubber cushion that protects the fuel tank is misaligned causing a potential rupture hazard. Brush 1 is a 1994 skid unit on a Ford F350. It has class 1 oil and transfer case leaks. SCBA were manufactured in 2022. The department operates one (1) quick response/general utility vehicle and a boat.

FIRE/RESCUE DEPARTMENT:	Lake Norman												
DATE:	April 2, 2025						COUNTY:	Iredell					
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
Engine	Brawley Sch Rd	Eng 1	G	2007	18	7	FL	Pierce	Arrow XT	1,500/750	88,842	5,916	
	COMMENTS:	Class 1 oil leak. Class 2 engine coolant and a class 2 transmission leak. Possible booster tank leak at the right rear corner.											
Tanker	Brawley Sch Rd	Tanker 1	E	2016	9	16	FL	Pierce	Kenworth	1,000/2,100	4,630	106	
	COMMENTS:	No comments											
Engine	Brawley Sch Rd	Eng 2	G	2012	13	12	FL	Pierce	Arrow XT	2,000/1,000	61,964		
	COMMENTS:	Class 1 transmission PTO leak. Class 1 transmission cooler line leak. Class 1 leak of the right front cab lift cylinder. Class 2 pump cooler line leak near the pump. The apparatus is currently on loan to Mount Mourne FD as a first out engine.											
BRUSH													
Brush	Brawley Sch Rd	Brush 1	G	2015	10	15	FL	Ford	F350	200		27,590	
	COMMENTS:	Class 1 oil and transfer case leaks.											
AERIALS													
Platform	Brawley Sch Rd	Ladder 1	G	2020	5	20	FL	Pierce	Ascendant	2,000/300/100ft		10,294	889
	COMMENTS:	Class 1 oil and pump transmission leaks. Class 2 cab jack system leak pump leak. Rubber cushion for fuel tank misaligned 60% unprotected. Front tires within 1 year of NFPA's recommended service life.											
OTHER													
QRV	Brawley Sch Rd	Squad 1		2015	10	15	FL	Ford	F350		27,590		
	COMMENTS:	General utility truck.											

Lone Hickory Fire Department – Station 24

Chief Robert Williams assisted with the fleet evaluation. The Lone Hickory fleet consists of five (5) apparatus. The department operates two (2) engines, one (1) tanker, one (1) brush truck, and one (1) quick response vehicles. All the apparatus were rated "good." The fleet ranges in age from 1994 to 2008. Engine 1 is equipped with a compressed air foam (CAF) system and a hydraulic rescue tool system for extrication. The unit has a class 1 oil leak, missing a label from pump panel discharge valve, and all tires are beyond NFPA's recommend replacement. Engine 2 is equipped with a foam proportioning system. The unit is showing paint wear, the front bumper marker light is broken, and there is a class 1 oil leak. Tanker 1 is a gravity dump tanker and equipped with a class A&B foam proportioning system. There is a class 1 oil leak, broken taillight assembly and all but one tire is beyond NFPA's recommended replacement. All tires on Brush 1 are beyond NFPA's recommended replacement. Truck 1 is a quick response rescue truck. It responds to medical events and supports other operations. It has a skid unit with a class A foam proportioning system. Class 1 oil and coolant leaks were observed. All SCBA were manufactured in 2012.

FIRE/RESCUE DEPARTMENT:		Lone Hickory											
DATE:	March 24, 2025						COUNTY:	Iredell					
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
Engine	Lone Hkry Rd	Eng 1	G	2006	19	6	FL	KME	Predator	1,500/1,000	27,221	391	
	COMMENTS:	The apparatus is equipped with a CAF system and hydraulic rescue system. Pump panel label missing. Class 1 oil leak. Rear tires are in last year of NFPA recommended service life.											
Engine	Lone Hkry Rd	Eng 2	G	1999	26	-1	FL	Darley	International	1,500/1,000	35,067		
	COMMENTS:	Equipped with a foam system. Class 1 oil leak. Driver side bumper marker light broken. Cab and body have paint wear and chipping.											
	Lone Hkry Rd	Tanker 1	G	2000	25	0	FL	Darley	F750	500/1,500	22,950	520	
	COMMENTS:	Gravity dump. Class A and B foam system. Broken taillight assembly. Class 1 oil leak. Except for 1 new tire, all tires beyond NFPA recommended replacement.											
BRUSH													
	Lone Hkry Rd	Brush 1	G	1994	31	-6	FL	Ford	F350		15,802		
	COMMENTS:	All tires beyond NFPA's recommended replacement											
OTHER													
QRV	Lone Hkry Rd	Trk 1	G	2008	17	8	FL	Freedom Fire	Ford F550		36,678		
	COMMENTS:	All purpose use - brush, service truck, rescue, medical response. Skid unit with Class A foam system. Class 1 oil and coolant leaks.											

Monticello Fire Department – Station 14

Chief Garry Ladd assisted with the apparatus review. The department's fleet consists of three (3) engine/tankers, one (1) brush truck, and one (1) quick response/utility vehicle. Engine 1 and Tanker 1 were both rated "excellent" condition and Engine 2 was rated "good" condition per NFPA standards. Engine 1 and Tanker 1 were observed to have class 1 oil leaks. Engine 2 was noted to have class 1 oil and transmission leaks, a class 2 leak at the rear transfer case, and a broken grill guard. All tires are beyond NFPA's recommended replacement. A class 1 oil leak was observed on Brush 1. The department's SCBA were manufactured in 2018.

FIRE/RESCUE DEPARTMENT:	Monticello												
DATE:	March 21, 2025						COUNTY:	Iredell					
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
	Travis Loop	Eng 1	E	2016	9	16	FL	Pierce	Saber	1,500/750	27,669	2,012	
			COMMENTS:	Class I oil leak									
	Travis Loop	Eng 2	G	1991	34	-9	FL	Pierce	Dash	1,500/750	33,359	2,748	
			COMMENTS:	Class I oil and transmission leaks, Class II leak at rear transfer case. All tires beyond NFPA's recommended replacement. Front grill broken									
	Travis Loop	Tanker 1	E	2021	4	21	FL	Pierce	Peterbilt	1,250/1,800	4,585	2,120	
			COMMENTS:	Class I oil leak									
BRUSH													
	Travis Loop	Brush 1	G	2003	22	3	FL	Ford/EVS	F450		72,545		
			COMMENTS:	Class I oil leak									

FIRE/RESCUE DEPARTMENT:	Mount Mourne												
DATE:	March 20, 2025						COUNTY:	Iredell					
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
	Mckbrg Hwy	Tanker 1	E	2012	13	12	FL	Marion		1,250/2,500	17,930		
			COMMENTS:	Front tires are beyond NFPA's recommended replacement.									
		Eng 1		2018	7	18		Seagrave	Marauder II	2,000/750			
			COMMENTS:	Both of the department's engines are out of service for an extended period. They are operating a borrowed unit from Lake Norman.									
		Eng 2		2005	20	5		Marion		1,250/1,000			
			COMMENTS:	Both of the department's engines are out of service for an extended period. They are operating a borrowed unit from Lake Norman.									
BRUSH													
	Mckbrg Hwy	Brush 1		1994	31	-6		Ford	F350				
			COMMENTS:	Unit was not available for evaluation									
AERIALS													
	Mckbrg Hwy	Tower 1	G	1997	28	-3	FL	Aerialscope	Seagrave	75 Ft Platform	95,089	6,201	
			COMMENTS:	* The apparatus was refurbished in 2020. Class 1 engine oil leak, Class I hydraulic oil leak, cab and body rust. The unit does utilizes a 1,200-gallon compressed air foam system operated by two SCBA cylinders and 60 gallons of foam concentrate, instead of a tank and pump.									
OTHER													
QRV		Squad 1		2018	7	18		Chevrolet	Silverado				

Mount Mourne Fire Department – Station 7

Chief Roger Hoover and Deputy Chief Matt Harrington provided information and assisted with the apparatus review. The fleet of apparatus includes three (3) engines/tankers, and one (1) aerial. The two engines were not available for inspection. One suffered a major fire and is likely to be replaced and the other was involved in a traffic collision and repairs are likely to take weeks or months to complete. The aerial was originally constructed in 1997 and refurbished in 2020. The aerial has a Class I engine and a Class 1 hydraulic oil leak. There are signs of rust on the cab and body. The aerial does not have a pump or booster tank. It does have a compressed air foam unit, operated by two (2) SCBA cylinders and 60 gallons of foam concentrate, capable of delivering 1,200 gallons of Class A foam. The department operates a 2012 Marion built tanker, on a Spartan body. The tanker's front tires are beyond NFPA's recommended replacement. The department's SCBA were manufactured in 2020.

North Iredell Rescue Squad

North Iredell Rescue Squad's fleet consists of two (2) rescue trucks, two medical transport trucks, one (1) quick response vehicle, one (1) UTV, and a swift water rescue trailer. The fleet age ranges from 2000 to 2023. Rescue 1 and 3 were both rated "excellent." All other equipment received a rating of "good." All tires on Rescue 1 are beyond NFPA's recommended replacement. There were no comments for Rescue 3. Medics 2 and 4 are transport units and both were observed to have class 1 oil and transmission leaks. The department is selling a 1997 transport truck as surplus. The unit is no longer in service. The squad is engaged with the community providing standby coverage for sporting events, NC Wildlife Youth Shooting Camp, concerts, and structure fires. All SCBA were manufactured in 2021.

CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
RESCUE													
	Taber Rd	Rescue 1	E	2017	8	17	FL	Rosenbauer			16,092	868	
	COMMENTS:	All tires are beyond NFPA's recommended replacement.											
	Taber Rd	Rescue 3	E	2023	2	23	FL	Ward Manufacturing	International		1,881		
	COMMENTS:	No comments											
OTHER													
	Taber Rd	Medic 2	G	2002	23	2	FL	Ford F350	Wheeled Coach		25,764		
	COMMENTS:	Class I oil and transmission leaks.											
	Taber Rd	Medic 4	G	2000	25	0	FL	Ford F350	Wheeled Coach		43,149		
	COMMENTS:	Class I oil and transmission leaks.											
	Taber Rd	Squad 5	G	2013	12	13	FL	Ford F350			157,741		
	COMMENTS:	First responder responses, pulls utility trailers, chief's vehicle.											
	Taber Rd	Swift Water 1											
	COMMENTS:	Utility trailer with water rescue equipment											
	Tabor Rd	ATV											

Sheffield-Calahaln Fire Department – Station 16

Chief Matt Mills assisted with the evaluation. The department's fleet consists of three (3) engine/tankers, two (2) brush trucks, and a quick response vehicle. All apparatus rated "good" except Tanker 1606, which rated "excellent." Engine 1602 is a 2012 Rosenbauer. The apparatus is equipped with a compressed air foam system. There are several pump panel gauges with low liquid. Class 1 oil and PTO leaks were observed. Engine 1604 is a 1996 3D/Freightliner. It has a class 1 oil leak and class 2 power steering leak. Tanker 1606 is a 2017 US Tanker/Peterbilt. All tires are beyond NFPA's recommended replacement cycle. Brush 1608 is a 2009 Ram 3500 with a skid unit. Brush 1609 is a 2007 Ford F550 with a skid unit. A class 1 oil leak was observed. The department operates a 2004 Chevrolet Suburban as a general utility and support vehicle. The SCBA range in manufacture dates from 2017-2019.

FIRE/RESCUE DEPARTMENT:		Sheffield-Calahaln											
DATE:	March 26, 2025						COUNTY:	Iredell					
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
Pumper/Tanker	Dyson Rd	Eng 1602	G	2012	13	12	FL	Rosenbauer		1,500/1,000	5,457	1,249	
	COMMENTS:	Unit is equipped with a CAF system. Pump gauges are low on liquid stabilizer. Class 1 oil and PTO leaks.											
Pumper/Tanker	Dyson Rd.	Eng 1604	G	1996	29	-4	FL	3D	Freightliner	1,500/1000	19,225	1,428	
	COMMENTS:	Class 1 oil leak. Class 2 power steering leak.											
Tanker	Dyson Rd	Tanker 1606	E	2017	8	17	FL	US Tanker	Peterbilt	500/2,100	4,940	116	
	COMMENTS:	All tires are beyond NFPA's recommended replacement.											
Engine		Eng 1603		1995	30	-5	Out of Service	E-One					
	COMMENTS:	Unit has been declared surplus.											
BRUSH													
Brush	Dyson Rd	Brush 1608	G	2009	16	9	FL	Ram	3500		10,782		
	COMMENTS:												
Brush	Dyson Rd	Brush 1609	G	2007	18	7	FL	Ford	F550		14,212		
	COMMENTS:												
OTHER													
QRV	Dyson Rd	Squad 16		2004	21	4	FL	Chevrolet	Suburban		138,974		
	COMMENTS:	Personnel transport and support vehicle.											

Shepherds Fire Department – Station 5

During the apparatus evaluation we were assisted by Chief Kelly Robinson, Deputy Chief Ryan Stutts, Deputy Chief Bill Rosko, Firefighter Bryan Ellis, and Firefighter Collen Safine. The Shepherds Fire Department fleet consists of nine (9) engines/tankers, one (1) rescue, two (2) brush trucks, and three (3) quick response vehicles. Tanker 1 rated "excellent." Engines 2 and 4 rated as fair. All other apparatus rated "good." Engine 1 is a 2009 Pierce Impel. It has a class oil leak and class 2 transmission and pump packing leaks. Engine 2 is a 2001 Pierce Enforcer. It has class 2 oil and PTO leaks. A rear spring keeper is missing. A wiring harness is hanging loose and rubbing/wearing against the drive shaft. A wiring harness is hanging loose at the front of the apparatus. There is an indication that the rear spring shackles are worn. Engine 3 was out for repair and unavailable for evaluation. Engine 4 is a 1998 model American La France. It has a class 1 oil leak, a class 2 steering box leak, and a class 3 pump leak. All tires are beyond NFPA's recommended replacement. It is currently on loan to South Iredell Fire Department. Engine 11 is a Pierce Enforcer. It has a class 2 oil leak. Engine 12 is a 2018 Pierce Enforcer. It has a class 2 coolant leak and a class 2 hydraulic leak in front of the pump housing. Engine 13 is a 2013 Pierce/Freightliner. It has a class 1 transmission leak, and all tires are fifteen (15) years old, eight (8) years beyond NFPA's recommendation for replacement. Tanker 1 is a 2022 Pierce/Kenworth. There were no comments. Tanker 604 is a 2020 Pierce/Kenworth. It is missing the front grill cover for the Federal Q mechanical siren, exposing the impeller. A class 1 leak was observed at the pump transmission outlet seal. A class 2 leak was observed at the pump master drain. A wiring harness is hanging loose on the rear passenger side. Rescue 1 is a 2009 Pierce Saber. The front tires are near the NFPA recommended replacement and it has a class 1 oil leak on the turbo. Brush 1 is a 2008 skid unit on a Ford F450. It has a class 1 oil leak. Brush 605 is a 2003 skid unit on a Ford F450. It has class 1 oil and power steering leaks. The department's SCBA were manufactured in 2023. The department operates two Ford F350s and one Ram 2500 as quick response vehicles. A 2004 Ford F550 was inherited from Wayside Fire Department that currently is not in service. The department is undecided as to placing the unit in service or declaring it as surplus. It is important to note the department is not currently operating any apparatus from the station located on Oswalt Amity Road.

FIRE/RESCUE DEPARTMENT: Shepherds 1 & 2

DATE: March 20, 2025 COUNTY: Iredell

CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
Engine	Charlotte Hwy	E1	G	2009	16	9	FL	Pierce	Impel	1,500/1,000	77,647	4,882	
			COMMENTS:	Class I oil leak, Class II transmission leak, and pump packing is leaking.									
Pumper Tanker	Charlotte Hwy	E11	G	2018	7	18	FL	Pierce	Enforcer	1,500/1,250	25,829	2,031	
			COMMENTS:	Class 2 oil leak.									
Tanker	Charlotte Hwy	T1	E	2022	3	22	FL	Pierce/ Kenworth		1,250/2,100	5,886	351	
			COMMENTS:	No comments									
Pumper Tanker	Doolie Rd	E12	G	2018	7	18	FL	Pierce	Enforcer	1,500/1,250	44,111	3,226	
			COMMENTS:	Class II coolant leak, Class II hydraulic leak in front of the pump housing.									
Engine	Doolie Rd	E2	F	2001	24	1	FL	Pierce	Enforcer	1,250/1,000	62,907		
			COMMENTS:	Class II oil leak, Class II leak at Aux PTO drive, Rear spring keeper missing. Rear spring shackles are possibly worn. Wiring harness loose and rubbing drive shaft. Wiring harness hanging loose in the front end.									
RESCUE													
Rescue	Charlotte Hwy	R1	G	2009	16	9	FL	Pierce	Saber	NA	16,805	1,527	
			COMMENTS:	Class I oil leak on the turbo. Front tires are beyond NFPA's replacement recommendation.									
BRUSH													
	Charlotte Hwy	Brush 1	G	2008	17	8	FL	Ford	F450	250/300	26,606		
			COMMENTS:	Brake master cylinder Class I leak.									
OTHER													
Utility	Charlotte Hwy	Squad 1	G				FL	Ford	F350				
			COMMENTS:										
Utility	Doolie Rd	Squad 2	G				FL	Ford	F350				

FIRE/RESCUE DEPARTMENT: Shepherds Stations 3 & 4

DATE: April 2, 2025 COUNTY: Iredell

CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
Engine	Bethesda Rd	Eng 3						KME		1,500/1,000			
	COMMENTS:	Unit was out for repair and unavailable for evaluation											
Pumper/Tanker	Bethesda Rd	Eng 13	G	2010	15	10	FL	Pierce	Freightliner	1,250/1,000	10,375		
	COMMENTS:	Class 1 transmission leak. All tires are beyond NFPA's recommended replacement.											
Tanker	Bethesda Rd	Tanker 604	G	2020	5	20	FL	Pierce	Kenworth	1,250/2,200	3,428	118	
	COMMENTS:	Federal Q siren missing front grill - impeller is exposed. Class 1 pump transmission outlet seal leak. Class 2 pump master drain leak. Wiring harness hanging loose passenger side rear.											
Engine		Eng 4	F	1998	27	-2	FL	ALF	EEI	1,000/1,500	65,421	4,238	
	COMMENTS:	Class 1 oil leak. Class 2 Steering box leak. Class 3 pump leak. All tires are beyond NFPA's recommended replacement. The unit was on loan to South Iredell FD when it was evaluated.											
BRUSH													
Brush	Bethesda Rd	Brush 605		2003	22	3	FL	Ford	F450		26,336		
	COMMENTS:	Class 1 oil and power steering leaks.											
OTHER													
QRV	Bethesda Rd	Squad 3		2018	7	18	FL	Ram	2500		39,425		
	COMMENTS:	Chief vehicle, personnel transport, medical response											
	Bethesda Rd	NA		2009	16	9	Out of Service	Ford	F550		34,232		
	COMMENTS:	Former rescue vehicle donated to Wayside FD when Mooresville Rescue disbanded. Unit has not been utilized and the department is evaluating needs and feasibility.											
	Oswalt Amity												
	COMMENTS:	2 units are housed at the station. One is property of Blue Ridge CC and the other is an open cab Ford series surplus engine. Per Chief Stutts and FM Greene neither were evaluated.											

South Iredell Fire Department – Station 12

Deputy Chief, Jocob Engles aided and answered questions during the evaluation. The fleet of apparatus includes three (3) engines/tankers, one (1) brush truck, one (1) officer's car, one (1) air unit, and one (1) quick response/support unit. All apparatus were identified as "good" per NFPA guidelines, except the air unit which received a "fair" rating. Engine 2 was not available for evaluation. Engine 1 is a fourteen (14) year old Pierce Saber. The only issue noted is a minor engine oil leak. Tanker 12 is a three (3) year old Pierce Enforcer and has a Class II leak in the engine/pump water cooling system. The department operates a brush truck and a quick response vehicle. Car 1 is designated as a response vehicle for the on-duty volunteer officer. Air 1 is a 1999 mobile cascade unit. Observed issues were a Class I engine oil leak, Class II power steering leak, and all tires are beyond NFPA's recommended replacement. The department has an air unit on order and expects to take delivery in the fall, replacing the Air 1. SCBA were manufactured in 2020.

FIRE/RESCUE DEPARTMENT:	South Iredell												
DATE:	March 20, 2025						COUNTY:	Iredell					
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
	Brumley Rd	E1	G	2011	14	11	FL	Pierce	Saber	2,000/1,000	41,007	2,412	
			COMMENTS:	Class I engine oil leak									
	Brumley Rd	Tanker 12	G	2022	3	22	FL	Pierce	Enforcer	1,500/3,000	5,572	617	
			COMMENTS:	Class II water leak from the pump/engine cooler line forward of the pump house.									
	Brumley Rd	E2								1,500/1,000			
			COMMENTS:	The unit is currently out of service for an extended period and unavailable for evaluation.									
BRUSH													
	Brumley Rd	Brush 1	G	2006	19	6	FL	Chevrolet	3500	250/300	23,511		
			COMMENTS:	Tires are beyond NFPA's recommended replacement.									
OTHER													
	Brumley Rd	Air 1	F	1999	26	-1	FL	Hackney Freightliner		5,500 PSI Casca	24,967	3,632	
			COMMENTS:	Class I engine oil leak, Class II power steering leak, and all tires are beyond NFPA's recommended replacement.									
				The department has a new unit on order and expects to take delivery in the fall.									
	Brumley Rd	Squad 1		2015	10	15		Chevrolet	3500				
			COMMENTS:	Quick response vehicle									
	Brumley Rd	Car 1		2016	9	16		Chevrolet	Tahoe				

Stony Point Fire Department – Station 34

Chief Scotty Abernathy provided information during the evaluation. Stony Point Fire Department operates a fleet of six (6) vehicles from two (2) stations. The fleet consists of four (4) engines/tankers, one (1) rescue, and one (1) brush truck. All apparatus were rated "good", except Engine 2, rated "excellent" and Rescue 1, which was rated "fair." Engine 1 is a 2008 E-One/Freightliner. It was observed to have a class 1 oil leak and a class 2 pump packing leak. Engine 2 is a 2023 Pierce Saber. It has a class 1 oil leak. Engine 3 is a 1997 EEI/Freightliner. The rear compartment is showing signs of rusting near the booster tank wall. All tires are beyond NFPA's recommended replacement. The body paint is chipping. There is a class 1 oil leak. The electrical junction box for the telescoping scene light on the passenger side is broken and hanging free. The pump primer reservoir housing is broken and leaning to one side, causing the primer to leak. Engine 4 is a 1999 American LaFrance/Freightliner. The driver seat is worn, and it has a class 1 oil leak. The rear tires are beyond NFPA's recommended replacement. Rescue 1 is a wet 2004 Saulsbury with fire suppression capabilities. The unit is equipped with a foam proportioning system. The front tires are at the end of NFPA's recommended service life and the driver side rear passenger door latch is malfunctioning. There are class 1 oil and transmission leaks, a class 1 rear cab lock cylinder leak, class 2 leaks at both cab jack lift cylinders, and the rear shocks are rusted through and appear to be leaking fluid. Brush 1 was out for repairs and unavailable. SCBA were manufactured in 2023.

FIRE/RESCUE DEPARTMENT:	Stony Point												
DATE:	April 2, 2025						COUNTY:	Iredell					
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
Engine	Ruritan Prk Rd	Eng 1	G	2008	17	8	FL	E-One	Freightliner	1,500/1,000	40,778		
	COMMENTS:	Class 1 oil leak. Class 2 pump packing leak.											
Engine	Ruritan Prk Rd	Eng 2	E	2023	2	23	FL	Pierce	Saber	1,500/750	7,328	554	
	COMMENTS:	Class 1 oil leak.											
Pumper/Tanker	Paul Payne Rd	Eng 3	F	1997	28	-3	FL	EEI	Freightliner	1,000/1,000	32,304	2,711	436
	COMMENTS:	Paint chipping from body. Class 1 oil leak. Rear compartment showing rust in the corners near the tank. Electrical box for the telescoping light at the cab on the passenger side is broken and hanging free. The pump primer reservoir mount is broken and reservoir is tilted leaking fluid. All tires are beyond NFPA's recommended replacemen											
Pumper/Tanker	Paul Payne Rd	Eng 4	G	1999	26	-1	FL	American LaFrance	Freightliner	1,250/1,250	44,100	3,493	
	COMMENTS:	Driver's seat worn. Class 1 oil leak. All tires are beyond NFPA's recommended replacement.											
RESCUE													
	Ruritan Prk Rd	Rescue 1	F	2004	21	4	FL	Saulsbury		1,500/750	48,010	4,563	
	COMMENTS:	Front tires are within a few weeks of NFPA's recommended replacement. Driver side rear door latch malfunctioning. Class 1 leak rear cab lock cylinder. Class 1 transmission and oil leaks. Class 1 pump transmission leak. Class 2 leak of both cab jack lift cylinders. Rear shocks are rusted and appear to be leaking fluid.											
BRUSH													
Brush	Paul Payne Rd	Brush 1											
	COMMENTS:	Unit is out of service at Anchor Richie for repairs.											

Trinity Fire Department

Chief Matthew Miller, Assistant Chief Cole Johnson, and Firefighter Jason Mullins provided information and assistance during the evaluation. The department's fleet includes five (5) engines and tankers, one (1) brush truck, one (1) rescue, and two (2) quick response vehicles. All the apparatus were rated "good" except Tanker 1 and Squad 1, which were rated "excellent" per NFPA standards with no deficiencies noted. Engine 1 was noted to have a class 1 oil leak and class 2 pump packing and transmission PTO leaks. Engine 3 has a class 1 pump transmission leak. Engine 4 is equipped with a hydraulic rescue system and no deficiencies were noted. Tanker 2 has a class 1 leak at the pump transmission input seal. Brush 1 has a class 3 water leak from the rear intake, and a class 1 oil leak. The department's SCBA, manufactured in 2013, is twelve years old and at the industry standard for replacement.

BRUSH													
	Wsbro Hwy	Brush 1	G	1996	29	-4	FL	Ford	F350		24,500		
			COMMENTS:	Class III water leak at the rear intake. Class I oil leak.									
FIRE/RESCUE DEPARTMENT:			Trinity										
DATE:	March 21, 2025							COUNTY:	Iredell				
CATEGORY	**Assigned Station**	**Unit**	**Condition As Current E, G, F, P**	**Year**	**Age**	**Projected remaining use (years)**	**Status**	**Manufacturer**	**Model**	**Pump/Tank/Other2**	**Road Milage**	**Engine Hours**	**Pump Hours**
ENGINES/ TANKERS													
	Wksbro Hwy	Eng 1	G	2003	22	3	FL	Pierce	Enforcer	1,500/1,000	10,056	624	
			COMMENTS:	Class I oil leak. Class II transmission PTO and pump packing leaks.									
	Wksbro Hwy	Eng 3	G	2008	17	8	FL	Pierce	Contender	1,500/1,000	23,677	1,609	
			COMMENTS:	Class I pump transmission leak									
	Pisgah Rd	Eng 4	G	2011	14	11	FL	Pierce	Saber	1,500/1,000	41,823	2,110	
			COMMENTS:	Unit is equipped with a hydraulic rescue pump and hoses.									
	Wsbro Hwy	Tanker 1	E	2024	1	24	FL	Fouts Bros/Kenworth		1,500/3,000	1,578		
			COMMENTS:	No comments									
	Wsbro Hwy	Tanker 2	G	2021	4	21	FL	Pierce/Kenworth		1,000/2,000	3,479		
			COMMENTS:	Class I leak at the pump transmission input seal									
RESCUE													
	Wsbro Hwy	Squad 1	E	2011	14	11	FL	Rosenbauer/Ford			10,132		
			COMMENTS:	Unit is utilized as a rescue equipment and service truck.									
BRUSH													
	Wsbro Hwy	Brush 1	G	1996	29	-4	FL	Ford	F350		24,500		
			COMMENTS:	Class III water leak at the rear intake. Class I oil leak.									
OTHER													
	Pisgah Rd	Trk 1		2013	12	13	FL	Ford	F350		56,624		
			COMMENTS:	quick response vehicle and general utility									
	Wsbro Hwy	Trk 2		2021	4	21	FL	Ford	F150		20,439		
			COMMENTS:	quick response vehicle and general utility									

Troutman Fire and Rescue

Chief Wesley Morris and Deputy Chief Jimmy Kestler provided information during the evaluation. Troutman Fire and Rescue operates a fleet of fifteen (15) apparatus and support vehicles. The fleet consists of eight (8) engines/tankers, one (1) aerial, one (1) rescue, one (1) special operations truck, one (1) medical transport, two (2) brush trucks and a quick response vehicle. Engines 2 and 3, Tankers 1, 2, and 3, and Rescue 1, all rated "excellent." Except for Brush 2, which rated "fair," all other apparatus rated "good." Engine 1 is a 2021 Pierce Enforcer. The driver side front compartment door is damaged. There is a class 1 oil leak and class 2 cab lift system leak. Engine 2 is a 2018 Smeal. It has a class 1 oil leak. Engine 3 is a 2024 Pierce Enforcer. There were no comments. Engine 4 is a 2006 Marion/Spartan. It has a class 1 oil leak and class 1 cab jack system leak. Engine 5 is a Marion/Spartan. It has class 1 oil, pump transmission, and left front cab lift cylinder leaks. The trailer plug harness assembly is broken and hanging loose. The rear tires are beyond NFPA's recommended replacement cycle. Ladder 1 is a 2009 Pierce Arrow XT. It has class 1 oil and cab jack lift system leaks. Front tires are beyond NFPA's recommended replacement cycle. Rear tires are nearing the end of NFPA's recommended service life. Rescue 1 is a 2017 EVI. It is equipped with a 6,000psi cascade air system. All tires are beyond NFPA's recommended replacement cycle. Special Ops 1 is a 1996 Freightliner. The unit is equipped with technical rescue equipment and a hydraulic rescue system. Paint is chipping from the body. There is a possible leak in the right front wheel seal. The unit has a class 1 oil leak. All tires are beyond NFPA's recommended replacement and the front tires are cracking. Rescue 104 is a medical transport unit. It has a class 1 oil leak. Tanker 1 is a 2021 Pierce/Kenworth. There were no comments. Tanker 2 is a 2015 US Tanker/Kenworth. The front tires were manufactured in 2014, four (4) years beyond NFPA's recommended replacement. The rear tire manufacture dates were not visible; however, they appear to be original to the truck as well. Tanker 3 is a 2013 US Tanker/Kenworth. There were no comments. Brush 1 is a 2006 Ford F450 with a skid unit. There were no comments. Brush 2 is a 1993 Stewart and Stevenson. There are class 1 oil and transmission leaks. A class 2 front pinion seal leak, class 2 power steering leak, and class 3 ride control system and winch gear box leaks. All tires are beyond NFPA's recommended replacement cycle. Squad 1 is a 2024 Ford F250 utilized for trailer towing, personnel transport, medical response, and general utility. All SCBA were manufactured in 2018.

FIRE/RESCUE DEPARTMENT: Troutman

DATE: April 5, 2025 COUNTY: Iredell

CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
Engine	Main St	Eng 1	G	2021	4	21	FL	Pierce	Enforcer	1,500/1,000	49,586	3,422	99
	COMMENTS:	Driver side front compartment door damaged. Class 1 oil leak. Class 2 cab lift system leak.											
Engine	Perth Rd	Eng 2	E	2018	7	18	FL	Smeal		1,500/1,000	66,180		
	COMMENTS:	Class 1 oil leak. Apparatus is equipped with a foam proportioning system.											
Engine	Pineville Rd	Eng 3	E	2024	1	24	FL	Pierce	Enforcer	1,500/1,000	12,251	693	
	COMMENTS:	Apparatus is equipped with a Class A&B foam system. No comments.											
Pumper/Tanker	Main St	Eng 4	G	2006	19	6	R	Marion		1,500/1,250	68,351	3,746	210
	COMMENTS:	Class 1 oil and cab jack system leaks.											
Engine	Main St	Eng 5	G	2004	21	4	R	Marion		1,500/1,000	10,986	6,154	
	COMMENTS:	Class 1 oil and pump transmission leaks. Class 1 left front cab lift cylinder leak. Rear tires are beyond NFPA's recommended replacement. Trailer electrical receptacle housing is broken.											
Tanker	Main St	Tanker 1	E	2021	4	21	FL	Pierce	Kenworth	500/2,000	1,942	119	
	COMMENTS:	No comments											
Tanker	Perth Rd	Tanker 2	E	2015	10	15	FL	US Tanker	Kenworth	500/2,000	9,181	105	
	COMMENTS:	Front tires are beyond NFPA's recommended replacement. Rear tire date unreadable, most likely same age as front tires.											
Tanker	Pineville Rd	Tanker 3	E	2013	12	13	FL	US Tanker	Kenworth	500/2,000	12,550	102	
	COMMENTS:	No comments											
RESCUE													
	Main St	Rescue 1	E	2017	8	17	FL	Emergency Vehicles Inc.		6000 PSI Cascade	9,517		
	COMMENTS:	All tires are beyond NFPA's recommended replacement.											
	Main St	Special Ops 1	G	1996	29	-4	FL	Freightliner		23,212	2,089		
	COMMENTS:	Body paint chipping off. All tires are beyond NFPA's recommended replacement and the front tires are cracking. Class 1 oil and transmission leaks. Possible right front wheel seal leak. The apparatus is equipped with a hydraulic rescue system.											
BRUSH													
	Main St	Brush 1	G	2006	19	6	FL	Ford	F450	27,535			
	COMMENTS:	Rear tires are beyond NFPA's recommended replacement.											
	Pineville Rd	Brush 2	F	1993	32	-7	FL	Stewart & Stevenson		30,955			
	COMMENTS:	Class 1 oil, power steering, and transmission leaks. Class 2 front pinion seal leak. Class 3 ride control and winch gear box leaks. All tires are beyond NFPA's recommended replacement.											
AERIALS													
	Main St	Ladder 1	G	2009	16	9	FL	Pierce	Arrow XT	2,000/500/105 ft	13,092	1,471	
	COMMENTS:	Front tires are beyond NFPA's recommended replacement. Rear tires are in the final year of NFPA's recommended service life. Class 1 oil and cab jack lift syst											
OTHER													
Ambulance	Main St	Rescue 104		2003	22	3		Ford	F550		14,283		
	COMMENTS:	Medical transport. Class 1 oil leak.											
QRV	Main St	Squad 1		2024	1	24		Ford	F250		3,587		
	COMMENTS:	Medical response, trailer pulling, general utility, personnel transport											
Marine													
	COMMENTS:	The department operates two Zodiac boats											

Union Grove Fire Department – Station 15

The Union Grove Fire Department's fleet consists of ten (10) apparatus. There are four (4) engines and tankers, one (1) rescue, two (2) brush units, two (2) quick response vehicles, and one (1) ATV. The fleet ranges in age from 1995 to 2022. Engine 1, Engine 2, Brush 1, and Tanker 1 all received "excellent" ratings. All other units were rated "good." There were no comments for Engine 1. Engine 2 has class 1 oil and transmission leaks and a class 2 pump packing leak. There were no comments for Tanker 1. Tanker 2 is a pumper/tanker and observed to have class 1 oil and transmission leaks and a class 2 coolant leak. All tires are beyond NFPA's recommended replacement. All tires on Rescue 1 are beyond NFPA's recommended replacement and a class 1 oil leak was observed. Squad 1 and 2 (Ford F350s) are both quick response vehicles used for medical response, incident command, and other support functions. Brush 3 was on loan and unavailable for review. ATV 1 operates as a brush unit. The department's SCBA range in manufacture date from 2011 to 2022. Chief Nolan Shoemaker, Captain Mike Keller, and Deputy Chief Atley Brown assisted with the evaluation.

FIRE/RESCUE DEPARTMENT:		Union Grove											
DATE:	March 24, 2025						COUNTY:	Iredell					
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/TANKERS													
Engine	Memorial Hwy	Eng 1	E	2020	5	20	FL	Sutphen	Monarch	1,500/1,000	5,873	346	48
	COMMENTS:	No comments											
Engine	Memorial Hwy	Eng 2	E	2003	22	3	FL	Sutphen		1,500/1,000	36,509	2,670	
	COMMENTS:	Class 1 oil and transmission leaks. Class 2 pump packing leak.											
Tanker	Memorial Hwy	Tanker 1	E	2022	3	22	FL	Sutphen	Kenworth	1,000/3,000	3,797	184	
	COMMENTS:	No comments											
Pumper/Tanker	Memorial Hwy	Tanker 2	G	1995	30	-5	FL	E1	Ford	1,250/1,000	45,712		
	COMMENTS:	Rear tires are beyond NFPA replacement recommendations. Class 1 oil and transmission leaks. Class 2 coolant leak.											
RESCUE													
Rescue	Memorial Hwy	Rescue 1	G	1999	26	-1	FL	Chief's Fire	Ford F550		16,496		
	COMMENTS:	All tires are beyond NFPA's recommended replacement. Class 1 oil leak.											
BRUSH													
	Memorial Hwy	Brush 1		2019	6	19		Ford	F550		5,749		
	COMMENTS:												
	Memorial Hwy	Brush 3											
	COMMENTS:	Unit is on loan to Stony Point FD and unavailable for evaluation.											
OTHER													
QRV	Memorial Hwy	Squad 1		2004	21	4	FL	Ford	F350		79,352		
	COMMENTS:	Medical response											
QRV	Memorial Hwy	Squad 2		2014	11	14	FL	Ford	F350		57,940		
	COMMENTS:	Command/support/utility/medical											
ATV	Memorial Hwy	ATV1											
	COMMENTS:	Brush fires											

Wilkes-Iredell Fire Department – Station 23

The apparatus fleet consists of four (4) engines/tankers, one (1) quick response vehicle, one (1) brush truck, and one (1) brush ATV. The fleet ranges in age from 1997 to 2023. Engine 2 and Tanker 2 were both found to be in "excellent" condition. All other apparatus were rated as "good." Engine 1 is a pumper tanker and found to have Class 1 engine oil and transmission leaks. Engine 2 utilizes an onboard Class A foam proportioning system and noted to have a class 2 pump packing leak. Tanker 1 is a pumper/tanker and noted to have class 1 engine oil, transmission, and pump packing leaks. Tanker 2 is the newest unit in the fleet, manufactured in 2023. It boasts a 4,000-gallon water tank. Brush 1 is a skid unit on a 2003 Ford F550. A class 1 oil leak was observed. All SCBA have a manufacture date of 2013. Chief Junior Lewis and Captain Jonathan Southern assisted with the evaluation.

FIRE/RESCUE DEPARTMENT:	Wilkes-Iredell												
DATE:	March 24, 2025						COUNTY:	Iredell					
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
Pumper/Tanker	Statesville Rd	Eng 1	G	1997	28	-3	FL	Central Fire Apparatus		1,000/1,200	23,886		
	COMMENTS:	Class 1 oil leak. Class 1 transmission leak.											
Engine	Statesville Rd	Eng 2	E	2013	12	13	FL	Rosenbauer	International	1,500/1,000	11,796	976	
	COMMENTS:	Equipped with a Class A foam system. Class 2 pump packing leak.											
Pumper/Tanker	Statesville Rd	Tanker 1	G	2000	25	0	FL	Central Fire Apparatus		1,000/2,000	18,346	1,481	
	COMMENTS:	Class 1 oil, transmission, and pump packing leaks.											
Tanker	Statesville Rd	Tanker 2	E	2023	2	23	FL	OSCO		1,500/4,000	3,186	114	
	COMMENTS:												
BRUSH													
	Statesville Rd	Brush 1	G	2003	22	3	FL	Ford	F550		11,985		
	COMMENTS:												
OTHER													
ATV	Statesville Rd	Brush 2											
	COMMENTS:												
QRV	Statesville Rd	Squad 1		1998	27	-2	FL	GMC	2500				
	COMMENTS:	Medical response											

West Iredell Fire Department – Station 3

Fire Chief, Jerry Houston assisted with the apparatus assessment and provided information. The apparatus fleet includes three (3) engines/tankers, (1) brush truck, two (2) quick response/support vehicles, and a chief's vehicle. All apparatus were rated "good" per NFPA guidelines. Engine 1 was observed to have a class 2 oil leak, a class 2 leak at the transmission PTO pump, and a class 2 pump packing leak. Engine 3 is equipped with a dual class A and B foam system. Class 1 leaks were noted at the right front cab lift cylinder, the input seal at the transfer case, and the transmission output seal. The cab jack system and the pump packing were noted to have class 2 leaks. Chains are missing from the automatic ice chain system. The rear tires are beyond NFPA's recommended replacement. Tanker 2 was noted to have a class 2 oil leak, and all tires are beyond NFPA's recommended replacement. Brush 3 has class 1 oil and transfer case leaks, and all tires are beyond NFPA's recommended replacement. SCBA were manufactured in 2013.

FIRE/RESCUE DEPARTMENT:	West Iredell												
DATE:	March 21, 2025						COUNTY:	Iredell					
CATEGORY	Assigned Station	Unit	Condition As Current E, G, F, P	Year	Age	Projected remaining use (years)	Status	Manufacturer	Model	Pump/Tank/Other2	Road Milage	Engine Hours	Pump Hours
ENGINES/ TANKERS													
	Old Mtn Rd	Eng 1	G	2011	14	11	FL	Pierce	Arrow	1,500/1,000	85,595	4,747	
			COMMENTS:	Class II oil leak, class II transmission leak at PTO pump, class II pump packing leak									
	Old Mtn Rd	Tanker 2	G	2004	21	4	FL	Pierce/ Kenworth		1,500/2,000	40,022	2,904	
			COMMENTS:	Class II oil leak. All tires beyond NFPA recommended replacement.									
	Sharon Sch Rd	Eng 3	G	1998	27	-2	FL	American LaFrance		1,500/1,000	66,606	3,967	
			COMMENTS:	Equipped with A-B foam system, Class I leaks - right front cab lift, transmission output seal, transfer case input seal.									
				Class II leaks - pump packing, cab jack system. Rear tires beyond NFPA recommendation for replacement.									
BRUSH													
	Old Mtn Rd	Brush 3	G	1995	30	-5	FL	Ford	F350		72,190		
			COMMENTS:	Tires are at NFPA recommended replacement. Class I oil and transfer case leaks.									
OTHER													
	Old Mtn Rd	Trk 1		2018	7	18	FL	Ford	F150		60,468		
			COMMENTS:	Medical response and general utility									
	Old Mtn Rd	Chief 1		2014	11	14					55,179		
			COMMENTS:	Chief's vehicle									
	Sharon Sch Rd	Trk 3		2004	21	4		Ford	F250		147,114		
			COMMENTS:	Medical response and general utility									
	Old Mtn Rd	Utility 1											
			COMMENTS:	ATV equipped with tank/pump and hose reel									

Fire Station Facility Analysis:

This comprehensive assessment examines the operational functionality, compliance, and infrastructure standards of 31 fire and rescue facilities across Iredell County, North Carolina, including fire departments with contractual services extending to neighboring county fire departments. Evaluated across 72 components and performance metrics, these facilities received ratings ranging from "Poor" to "Excellent," reflecting compliance percentages between 42% and 92%. Analysis revealed disparities influenced by facility age, ranging from 5 to 68 years, structural integrity, and the presence or absence of critical safety measures.

Key recurring issues among lower-rated facilities include the absence of emergency eyewash/shower stations, apparatus exhaust systems, ADA-compliant infrastructure, Class K fire extinguishers, and proper hazardous material storage. Common minor deficiencies include non-operational emergency exit lights, disorganized storage, worn parking lots and aprons, and limited accessibility to hazardous communication programs. Facilities demonstrating higher compliance percentages were noted for robust maintenance practices, efficient organization, and advanced safety protocols.

The findings emphasize the need for targeted improvements, including infrastructure upgrades, enhanced safety equipment installation, and resolution of accessibility challenges. Facilities with available expansion land present opportunities for strategic growth to address operational deficits. Overall, this evaluation underscores the importance of initiative-taking remediation efforts and investments to elevate compliance, safety, and operational effectiveness, ensuring facilities meet regulatory standards and effectively serve their communities.

Scope

Between March and April 2025, North Carolina Fire Chief Consulting (NCFCC) conducted comprehensive assessments of 31 fire and rescue facilities. These included 13 Iredell County Fire Departments, 2 Iredell County Rescue Squads, and 5 contractual fire departments from Davie, Yadkin, Alexander, and Wilkes Counties. Each evaluation adhered to established standards and regulations, offering the Authority Having Jurisdiction (AHJ) a detailed analysis of the facilities' operational capabilities, including their capacity to support personnel and equipment. Inspections covered all accessible areas, with documentation supplemented by photographs when necessary. Kent Greene, Director of Fire Services and Emergency Management for Iredell County accompanied the NCFCC team for most of these assessments, ensuring continuity and thorough oversight.

Methodology

This assessment employed a structured scoring and rating system to evaluate facility safety, compliance, and operational efficiency. Each of the 72 facility components (see Appendix A) was reviewed in detail, allowing for granular analysis and identification of specific areas requiring improvement. This methodology not only ensures a thorough evaluation but also encourages targeted enhancements and a culture of continuous improvement. By addressing deficiencies systematically, facilities can achieve optimal safety, exceed regulatory standards, and maintain peak performance and quality.

Facility Components and Compliance Ratings

Each facility component was assessed based on the following compliance ratings:

- Compliant (5): Fully meets all required standards and regulations without deficiencies.
- Mostly Compliant (4): Largely adheres to required standards, with only minor improvements or adjustments needed.
- Minimally Compliant (3): Satisfies basic requirements but requires several improvements to achieve full compliance.
- Partially Compliant (2): Fulfills some required standards but has significant deficiencies.
- Non-Compliant (1): Either absent or entirely fails to meet required standards.
- Non-Applicable (0): Not relevant to the component or situation being assessed.

Overall Facility Assessment Ratings

Facilities were further categorized using overall assessment scores, reflecting their level of compliance and operational performance:

- Inadequate (72–114): Indicates major deficiencies and critical non-compliance, posing serious safety and functionality risks.
- Poor (115–156): Falls below acceptable standards, with notable issues requiring immediate corrective action.
- Good (157–216): Meets minimum standards with basic compliance but shows areas for improvement.
- Very Good (217–276): Surpasses minimum standards, demonstrating strong compliance and management practices with minor issues.
- Excellent (277–360): Far exceeds standards, highlighting best-in-class safety, compliance, and operational management without deficiencies.

Results:

Mount Mourne Volunteer Fire Department

Facility Overview

The Mount Mourne Volunteer Fire Department operates their fire station, located at 1577 Mecklenburg Highway, Mount Mourne, NC 28123. An assessment conducted on March 20, 2025, displayed the station's outstanding operational performance and structural integrity. Built in 2004, the 21-year-old facility occupies a 12.775-acre property, as recorded in County Tax Records. The station houses a 15,421-square-foot building, which includes an 8,100-square-foot apparatus bay. Its steel frame construction features open-web steel joists, face brick walls, and concrete flooring. Advanced environmental systems incorporate geothermal heating, an electric heat pump, central air conditioning, and gas-powered radiant heaters in the apparatus bay. Chief Hoover confirmed the site's capacity for future expansion, including plans to replace current training props with a modernized training facility.

Assessment Results

Mount Mourne's fire station earned an "Excellent" overall rating with a score of 320, reflecting 89% compliance across 72 evaluated components. The evaluation highlights superior adherence to regulatory standards, exemplary safety protocols, and robust management practices. The station demonstrated top-tier efficiency, organization, and maintenance, with no major deficiencies noted.

Detailed Compliance Assessment

Non-Compliant

- Wet floor mats are missing near water fountains and sinks.
- Emergency eyewash/shower stations are not installed.
- Emergency evacuation plans are not displayed.
- The Federal and State Department of Labor posters are absent.
- The kitchen lacks a Class K or equivalent fire extinguisher.

Partially Compliant

- Only one of the ten apparatus bay doors has safety door sensors.

Mostly Compliant

- A ladder obstructs access to an electrical panel.
- Structural firefighting PPE storage units lack UV protection.
- Non-essential items on the apparatus bay floor.
- Dust accumulation observed in a men's bathroom vent.

- The written hazardous communication program and Material Safety Data Sheets (MSDS) are not readily accessible in physical form (presumed available electronically).
- A Class 80-BC fire extinguisher is required for the aboveground diesel storage tanks used for refueling.

Conclusion

The station's strong performance in safety, organization, and maintenance sets a high standard. Addressing the identified non-compliant and partially compliant components, particularly critical safety measures and access issues, will further enhance its functionality. With confirmed expansion potential and plans for advanced training facility upgrades, the station demonstrates a forward-thinking approach to future readiness and continued excellence.

South Iredell Volunteer Fire-Rescue Department

Facility Overview

South Iredell Fire-Rescue Department is located at 651 Brumley Road, Mooresville, NC 28115. Evaluated on March 20, 2025, the station occupies a 15,500-acre property, as documented in County Tax Records. Completed in 2015, the building features a masonry structural frame supported by open-web steel joists, face brick exterior walls, and interior walls finished with sheetrock. Concrete flooring extends throughout the station, which employs an advanced HVAC system consisting of geothermal heating, an electric heat pump, and central air conditioning for effective climate control. The facility spans 15,798 square feet, with 8,800 square feet allocated to the apparatus bay. Additional infrastructure includes a dedicated storage building for the department's air unit and general storage, along with stacked storage containers used as training props. Chief Casarella confirmed that the expansive property offers ample space for future development, enhancing the station's operational potential.

Assessment Results

This fire station achieved an "Excellent" rating, earning a score of 308 out of the maximum possible, with an 86% compliance rate across 72 evaluated components. This assessment underscores the station's strong adherence to required standards, commendable safety protocols, and superior management practices. The facility exhibited exceptional performance in efficiency, organization, and maintenance, though some opportunities for targeted improvement were identified to further enhance operational effectiveness.

Detailed Compliance Assessment

Non-Compliant

- Wet floor mats are absent near water fountains or sinks.
- Emergency eyewash/shower stations are unavailable.
- LPG storage is prohibited within the facility.
- There are no apparatus exhaust/ventilation systems.
- The kitchen lacks a Class K or equivalent fire extinguisher.
- Emergency evacuation plans are not posted or visible.
- Federal and state Department of Labor posters are not displayed.

Mostly Compliant

- Emergency exit signs are operational, but some lights are non-functional.
- Ground Fault Circuit Interrupter (GFCI) outlets are missing in bathrooms, kitchens, and outdoor areas.
- Signs of wear and cracking are present in the parking lot and walkways.
- Peeling paint is detected on the exit door.

- Hazardous communication program and Material Safety Data Sheets (MSDS) are not immediately accessible, though presumed available digitally.
- A Class 80-BC fire extinguisher is required for the aboveground diesel storage tanks used for refueling.

Conclusion

The facility demonstrates robust structural integrity, high safety standards, and operational efficiency. Addressing identified non-compliant and mostly compliant components—such as the installation of essential safety equipment and improvement of accessibility—will further elevate the station's safety and functionality. With its ample land available for expansion, Station 12 is positioned to effectively meet current demands and support future growth objectives for the department.

West Iredell Volunteer Fire Department

The West Iredell Volunteer Fire Department operates two facilities: Station 1, located at 2136 Old Mountain Rd., Statesville, NC 28677, and Station 2, situated at 204 Sharon School Rd., Statesville, NC 28677. Both stations underwent evaluations on March 21, 2025.

Facilities Overview

Station 1

Station 1 is located on a 0.260-acre site, with the original structure built in 1961 and an additional section added in 1989, making the facility 64 years old as of the evaluation date. The building features a prefabricated metal frame with a face brick exterior, a wood truss roof covered in tar and gravel, and interior walls constructed of sheetrock. Concrete flooring is present throughout the station. Climate control is provided by an electric heat pump and central air conditioning, supported by LPG ceiling-mounted heaters in the apparatus bay. The facility encompasses 7,450 square feet, with approximately 5,000 square feet allocated to the apparatus bay. A small storage building is also located on-site. Chief Houston confirmed that no additional land is available for expansion.

Assessment

Station 1 achieved a "Very Good" rating, scoring 255 points, which equates to 71% compliance across 72 assessed components. While the station performed well, several areas for improvement were identified to enhance operational performance.

Detailed Compliance Assessment

Non-Compliant

- Improperly displayed exit signs in the original 1961 section.
- Absence of wet floor mats at water fountains and sinks.
- Missing carbon monoxide detectors in sleeping areas.
- No emergency eyewash/shower stations installed.
- Lack of GFCI protection in bathrooms and kitchens.
- Improper LPG tank storage in the apparatus bay.
- Absence of ventilation exhaust systems for apparatus or building.
- Restrooms do not comply with ADA standards.
- No displayed emergency evacuation plan.
- Federal and State Department of Labor posters are not posted.
- Missing Class K fire extinguisher in the kitchen.
- Absence of fire alarm or sprinkler systems.

Partially Compliant
- Insufficient exit signage.
- Peeling paint and visible cracks on interior walls and ceilings.

Minimally Compliant
- Exterior and parking lot exhibit wear, including cracked concrete, rust, standing water, and debris.

Mostly Compliant
- Apparatus bay doors lack full safety sensor functionality.
- Structural firefighting PPE storage cabinets do not have UV light protection.
- Non-essential items are stored in the apparatus bay.
- A Class 80-BC fire extinguisher is required for the aboveground diesel storage tanks used for refueling.
- Cracking in parking lot and walkways.
- Peeling paint observed on one exit door.

Station 2

Station 2 is situated on a 2.371-acre property, constructed in 2001, making it 24 years old as of the evaluation date. The facility features a prefabricated metal structure with a steel frame truss roof covered by metal standing seams, interior walls finished in sheetrock, and durable concrete floors. Climate control consists of an electric heat pump and central air conditioning, supplemented by LPG ceiling-mounted heaters in the apparatus bay. The building spans 2,400 square feet, with 1,800 square feet dedicated to the apparatus bay. Chief Houston confirmed that there is sufficient space available for potential expansion.

Assessment Summary

Station 2 received a “Good” performance rating, scoring 207 points, reflecting 58% compliance across 72 assessed components. While the facility demonstrated satisfactory performance in some areas, substantial deficiencies were identified, requiring attention to ensure compliance and enhance safety standards.

Detailed Compliance Assessment

Non-Compliant
- Absence of wet floor mats near water fountains and sinks.
- Inadequate smoke and carbon monoxide detectors in sleeping areas.
- Emergency eyewash/shower stations are not installed.
- Non-operational safety sensors on apparatus doors.
- Missing PPE extractors, drying cabinets, and storage units.
- Lack of ventilation exhaust systems for apparatus or building.

- Absence of personal storage lockers, fitness equipment, recreational areas, laundry facilities, kitchen, and dining spaces.
- Emergency evacuation plan and Department of Labor posters are not displayed.
- Hazardous communication programs and MSDS were not observed (assumed available electronically).
- Kitchen lacks a Class K fire extinguisher.
- Power generators, fire alarm systems, sprinkler systems, and flammable liquid storage cabinets are absent.

Mostly Compliant

- Obstructed facility exits requiring clearance.
- Incorrectly displayed emergency exit signs.
- Corridors and stairways are used for storage.
- Unsafe material storage requiring secure arrangements.
- Non-essential items stored in the apparatus bay.
- Dryer filters and ducts requiring cleaning.
- Deteriorated ceilings and walls requiring repair.
- Workspaces needing improved cleanliness and hazard prevention.

Conclusion

Station 1 performed admirably, achieving a "Very Good" rating with 71% compliance. Despite spatial limitations, the facility demonstrates effective use of resources and adherence to safety and operational standards. Station 2, while scoring a lower compliance rate of 58%, reveals a pressing need for extensive upgrades to meet safety and operational requirements. Its larger property offers significant expansion potential, which can help address current deficiencies. Rectifying identified issues across both stations will elevate safety, compliance, and overall operational efficiency.

Monticello Volunteer Fire Department

Facility Overview

The Monticello Volunteer Fire Department is located at 160 Travis Loop Rd., Statesville, NC 28677. Built in 1979, the facility occupies a 1.0-acre lot and spans 6,600 square feet, with 4,200 square feet dedicated to the apparatus bay. The structure features a prefabricated metal frame, a steel truss roof with a metal standing seam covering, sheetrock interior walls, and concrete flooring throughout. Climate control is managed by an electric heat pump and central air conditioning, supplemented by natural gas ceiling-mounted heaters for the apparatus bay. A small used shipping container is positioned at the rear of the property. Chief Ladd indicated that there is no room available for future expansion.

Assessment Summary

This fire station scored 271 points, achieving a 71% compliance rate and a "Very Good" rating. Despite good performance, there are areas for improvement to boost operational efficiency.

Detailed Compliance Assessment

Non-Compliant

- Wet floor mats are missing near water fountains and sinks.
- Carbon monoxide detectors in sleeping quarters are insufficient or malfunctioning.
- Emergency eyewash/shower stations are absent.
- No Ground Fault Circuit Interrupter (GFCI) protection in bathrooms and kitchens.
- Exhaust/ventilation systems for the apparatus or building are absent.
- Emergency evacuation plans are not posted.
- Federal and State labor posters are not displayed.
- Standby power generator systems are unavailable.
- Fire alarm or sprinkler systems are not installed.
- The kitchen is missing a Class K fire extinguisher.
- There is no flammable liquid storage cabinet.

Minimally Compliant

- Water spots on the ceiling and degrading wall insulation in the apparatus bay.
- Peeling paint and discoloration on the building's exterior.
- Significant wear and cracking in the parking lot and apron areas.

Mostly Compliant

- Structural firefighting PPE storage cabinets lack UV light protection.

- Non-essential items in the apparatus bay need reorganization.
- Restrooms lack gender-specific labeling.
- A Class 80-BC fire extinguisher is required for the aboveground diesel storage tanks used for refueling.

Conclusion

The facility demonstrates robust safety protocols, effective maintenance, and operational efficiency despite challenges related to age and limited space. However, addressing critical deficiencies—including missing safety systems, insufficient storage, and absent regulatory postings—is essential for full compliance. Minor improvements to areas nearing compliance will further enhance functionality and safety. With expansion ruled out, maximizing the use of existing infrastructure is vital to meet current and future requirements.

Trinity Volunteer Fire & Rescue Department

The Trinity Volunteer Fire & Rescue Department oversees two facilities: Station 8, located at 2968 Wilkesboro Hwy, Statesville, NC 28677, and Sub-Station 8, at 581 Pisgah Church Rd, Statesville, NC 28677. Both facilities underwent assessments on March 21, 2025.

Facilities Overview

Station 8

Station 8 occupies a 3.996-acre site and was built in 2018, making it seven years old. The structure includes a steel frame with a face brick exterior and a steel truss roof finished with prefinished metal. Its interior features sheetrock walls and concrete flooring throughout. Climate control is managed by an electric geothermal package system, with LPG ceiling-mounted heaters warming the apparatus bay. The facility covers 23,461 square feet, including 11,688 square feet dedicated to the apparatus bay. A training trailer is located at the rear of the property. Chief Miller confirmed that no additional land is available for expansion. Shared spaces include 2,088 square feet utilized by Iredell EMS and a small office occupied by the Iredell Sheriff's Department, both excluded from this evaluation.

Assessment Summary

Station 8 received an "Excellent" rating, achieving a score of 325 points, equating to 90% compliance across 72 evaluated components. The station excelled in areas such as general safety, electrical safety, storage and organization, personnel accommodations, maintenance, and fire protection—all rated "Excellent." Environmental control received a "Very Good" rating, while emergency preparedness plans and systems were rated "Good." These results highlight the facility's dedication to high standards, with only minor improvements needed to further enhance compliance.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats near water fountains and sinks.
- No emergency eyewash/shower stations.
- Apparatus exhaust systems are not installed.
- Emergency evacuation plans are not displayed.
- Required Federal and State labor posters are not present.

Mostly Compliant

- A written hazardous communications program and Material Safety Data Sheets (MSDS) are not readily accessible, though presumed available electronically, indicating a need for improved access.

Sub-Station 8

Sub-Station 8 is situated on a 1.0-acre property, constructed in 2007, making it 18 years old. The building features a steel frame with prefabricated metal walls and face brick, topped by a steel truss roof covered with prefinished metal. Its interior comprises sheetrock walls and concrete floors. An electric geothermal package system provides heating and cooling, while LPG ceiling-mounted heaters warm the apparatus bay. The facility spans 3,600 square feet, with 3,450 square feet dedicated to the apparatus bay, and includes a mezzanine for general storage. There are no detached storage structures on the property. Chief Miller noted that no land is available for future expansion.

Assessment Summary

Sub-Station 8 earned a "Very Good" rating, scoring 227 points with a compliance rate of 63%. While certain areas met satisfactory performance standards, significant deficiencies were identified, particularly in personnel accommodations, which are crucial for operational functionality.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats near water fountains and sinks.
- No smoke or carbon monoxide detectors.
- Emergency eyewash/shower stations are absent.
- Apparatus door safety sensors are not installed.
- Lack of PPE extractors, drying cabinets, and storage units.
- No apparatus or building exhaust systems.
- Missing sleeping quarters, storage lockers, physical fitness equipment, or designated fitness areas.
- Absence of training or recreational areas.
- No personal showers or individual shower capabilities.
- Missing emergency evacuation plans.
- Federal and State Department of Labor posters are not displayed.
- Fire alarm or sprinkler systems are not installed.
- No flammable/combustible liquid storage cabinets.

Mostly Compliant

- Burnt-out emergency exit light bulbs need replacement.

- A written hazardous communications program and Material Safety Data Sheets (MSDS) are not readily accessible, though presumed available electronically, indicating a need for better access.

Conclusion

Station 8's impressive compliance rating displays its strong performance, requiring only minor adjustments to further enhance its functionality. In contrast, Sub-Station 8, despite earning a "Very Good" rating, reveals notable shortcomings, especially in essential personnel accommodations. With no available space for expansion at either site, it is vital to resolve these deficiencies to improve safety, functionality, and overall operational efficiency.

Central School Volunteer Fire Department

The Central School Volunteer Fire Department operates two facilities: Station 9 at 4634 Wilkesboro Hwy, Statesville, NC 28677, and Sub-Station 9 at 117 Barkers Grove Rd, Union Grove, NC 28689. Both facilities underwent evaluations on March 21, 2025.

Facilities Overview

Station 9

Station 9 occupies a 1.750-acre site, as documented in County Tax Records, and was originally built in 1961, with renovations completed in 1985, making it 64 years old as of the assessment date. The facility features a masonry (concrete block) frame with a face brick exterior, a wooden truss roof covered in tar and gravel, sheetrock walls, and concrete flooring. Climate control is managed by an electric heat pump and central air conditioning, with LPG heaters warming the apparatus bay. The facility spans 10,012 square feet, with 7,012 square feet dedicated to the apparatus bay. Additional infrastructure includes a storage building and a large shelter with a barbecue pit and small storage. Chief Styers confirmed the availability of land for future expansion.

Assessment Summary

Station 9 earned a "Very Good" rating, achieving a score of 258 points, reflecting 72% compliance across 72 evaluated components. While the station is equipped with essential components, their fragmented implementation reduces usability and accessibility, highlighting the need for targeted improvements to enhance compliance and operational efficiency.

Detailed Compliance Assessment

Non-Compliant

- Wet floor mats are missing near water fountains and sinks.
- Carbon monoxide detectors are absent.
- Emergency eyewash/shower stations are not installed.
- No GFCI receptacles are present in bathrooms, kitchens, or outdoor areas.
- Improper LPG tank storage in the apparatus bay.
- Exhaust systems are not installed.
- Restrooms and showers do not comply with ADA standards.
- Emergency evacuation and required labor posters are missing.
- Class K fire extinguisher is not provided in the kitchen.
- Fire alarm or sprinkler systems are absent.
- Flammable liquid storage cabinets are missing.

Partially Compliant

- A single makeshift shower located in the basement, accessed via a narrow staircase, restricting usability.

Minimally Compliant

- The sleeping area, located in the training room, is limited to two beds.
- The basement fitness area is accessible only via a narrow staircase, posing accessibility challenges.

Mostly Compliant

- Exit lights are non-operational due to burnt-out bulbs.
- Basement lacks exit signs and emergency lighting.
- Excessive loose storage and insufficient lighting in the basement.
- Apparatus bay doors are missing some safety sensors.
- Use of non-protected extension cords.
- Dusty filters requiring cleaning.
- No suitable fire extinguisher is available in the basement.
- Worn ceilings and walls with visible water spots.
- PPE storage units lack UV protection.
- Peeling paint on the exterior and cracks in the parking lot and apron areas.

Sub-Station 9

Sub-Station 9 occupies a 2.968-acre site, constructed in 2010, making it 15 years old as of the evaluation date. The structure features a steel frame with prefabricated metal walls, face brick, and a steel truss roof finished with prefinished metal. Interior walls are composed of sheetrock/drywall, and concrete flooring extends throughout. Climate control is provided by an electric geothermal system, with LPG heaters warming the apparatus bay. The facility spans 4,100 square feet, with 3,200 square feet allocated to the apparatus bay. There are no detached storage buildings. Chief Styers confirmed land availability for expansion.

Assessment Summary

Sub-Station 9 earned a "Very Good" rating, scoring 230 points and reflecting 64% compliance across 72 evaluated components. While performing well in certain areas, the facility exhibits significant gaps requiring targeted improvements to enhance safety and operational efficiency.

Detailed Compliance Assessment

Non-Compliant

- Wet floor mats are missing near water fountains and sinks.
- Smoke and carbon monoxide detectors are not installed in sleeping areas.
- Emergency eyewash/shower stations are absent.

- Apparatus doors lack safety sensors.
- Laundry equipment and dedicated laundry areas are not provided.
- PPE extractors, drying cabinets, and storage units are absent.
- Ventilation systems are missing.
- Personal lockers, fitness equipment, training rooms, recreational spaces, and individual showers are unavailable.
- Emergency evacuation plans and labor posters are not displayed.
- Fire alarms, sprinkler systems, and hazardous material storage cabinets are absent.

Mostly Compliant

- Hazardous communications program and Material Safety Data Sheets (MSDS) are presumed accessible electronically but need better visibility and availability.

Conclusion

Station 9 exhibits a strong compliance foundation, but resolving non-compliant elements and addressing major deficiencies, along with minor adjustments, will greatly enhance its safety, functionality, and adherence to regulations. Proactive steps to close these gaps will boost operational efficiency and reaffirm Station 9's commitment to serving the community with excellence. Similarly, Sub-Station 9 holds significant potential for improvement. Tackling non-compliance issues and making minor enhancements will strengthen its safety, reliability, and efficiency. These actions are crucial for ensuring the station's effectiveness in serving the community while upholding regulatory standards and a dedication to exceptional service.

Wilkes-Iredell Volunteer Fire Department

Facility Overview

The Wilkes Iredell Volunteer Fire Department operates from a single facility located at 11715 Statesville Rd., North Wilkesboro, NC 28659. Situated in Wilkes County, the department serves Iredell County under a service contract. Assessed on March 24, 2025, the facility occupies a 0.9-acre site, as recorded in County Tax Records, and was constructed in 1984, making it 41 years old. The building features a steel frame with a prefinished metal roof, sheetrock walls with plywood paneling, and concrete flooring throughout. It employs an electric heat pump for heating and cooling, with LPG ceiling-mounted heaters in the apparatus bay. Spanning 5,400 square feet, the facility dedicates 3,600 square feet to the apparatus bay and includes a second level for personal accommodations. Additional structures on-site include a large storage building and a shelter with a barbecue pit cooker at the rear. Chief Lewis noted that no land is available for future expansion.

Assessment Summary

The department achieved a "Very Good" rating with a score of 259 points, reflecting a 72% compliance rate across 72 components assessed. While the facility demonstrates strong performance in certain areas, opportunities for improvement exist to further enhance compliance and operational efficiency.

Detailed Compliance Assessment

Non-Compliant

- No personnel exit signs with emergency lighting in the bay area.
- Missing wet floor mats at water fountains and sinks.
- Carbon monoxide detectors are absent in sleeping areas.
- No emergency eyewash or shower station is installed.
- Firefighting PPE storage units are not provided.
- Bathrooms and kitchens lack GFCI protection.
- Personal storage lockers are unavailable.
- No laundry equipment is provided for personal use.
- Emergency evacuation plan and Federal/State labor posters are not displayed.
- Flammable/combustible liquid storage cabinets are not present.
- Fire alarm and sprinkler systems are absent.

Mostly Compliant

- Storage building exit door is obstructed by truck tires.
- Low lighting in personnel gathering spaces.
- Non-essential storage occupies the apparatus bay.
- An unshielded light fixture is present in the women’s restroom.

- Ceiling tiles show water spots and damage.
- Hazardous communication programs and Material Safety Data Sheets (MSDS) are not readily accessible, though presumed available electronically.
- Parking lot and apron exhibit wear and cracks.
- The exterior shows signs of wear and discoloration.

Conclusion

The facility demonstrates solid performance but faces notable deficiencies in safety and accommodations. Given the limited space for expansion, addressing these issues is critical to improving safety, functionality, and overall operational effectiveness. Initiative-taking efforts in resolving these gaps will help the facility maintain high standards and better serve its community.

Union Grove Volunteer Fire Department

Facility Overview

The Union Grove Volunteer Fire Department operates their fire station, located at 1994 W. Memorial Highway, Union Grove, NC 28689. Evaluated on March 24, 2025, the facility occupies a 9.965-acre site, as recorded in County Tax Records, and was constructed in 2014, making it 11 years old. The building features a steel frame with a prefinished metal roof and face brick exterior walls. Interior walls are composed of sheetrock, and concrete flooring extends throughout the structure. Climate control is maintained by an electric heat pump/geothermal system, with LPG ceiling-mounted heaters in the apparatus bay. The facility spans a total of 12,069 square feet, with 6,426 square feet allocated to the apparatus bay. A covered structure at the rear houses power generators and two above-ground diesel storage tanks, along with an additional tank designated for vehicle refueling.

Assessment Summary

This station demonstrated strong compliance across multiple evaluated categories, earning an "Excellent" rating with a score of 319 points, equivalent to an 89% compliance rate. The facility reflects high operational and safety standards, requiring only minor adjustments for further enhancement.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats near water fountains, sinks, and the emergency eyewash/shower station.
- LPG tank storage improperly located on the apparatus bay floor.
- Absence of apparatus ventilation systems.
- No emergency evacuation plan is displayed.
- Federal and State Department of Labor posters are not posted.
- Lack of flammable/combustible liquid storage cabinets.

Mostly Compliant

- No cleaning or inspection record for the emergency eyewash/shower station.
- Firefighting PPE storage units lack UV light protection.
- Non-essential storage present in the apparatus bay.
- A Class 80-BC fire extinguisher is required for the aboveground diesel storage tanks used for refueling.
- Fire extinguishers are overdue for annual servicing (last inspected February 2024).
- Written hazardous communication programs and Material Safety Data Sheets (MSDS) are not readily accessible, though presumed available electronically.

Conclusion

Addressing the identified issues will further enhance the facility's adherence to regulatory standards and overall functionality. These initiative-taking measures will sustain this fire station's commitment to excellence and readiness to serve the community effectively.

North Iredell Rescue Squad

Facility Overview

The North Iredell Rescue Squad operates a single facility located at 1538 Tabor Rd, Harmony, NC 28634, which was assessed on March 24, 2025. As recorded in County Tax Records, the facility spans a 1.470-acre site and was constructed in 1992, making it 33 years old. The structure features a prefabricated steel frame with a gable prefinished metal roof, prefabricated metal exterior walls, sheetrock interior walls, and concrete flooring throughout. Climate control is managed by an LPG forced air system for heating, electric central air conditioning, and LPG ceiling-mounted heaters in the apparatus bay. The building covers a total of 7,320 square feet, with 3,000 square feet allocated to the apparatus bay, and includes personnel accommodations on the second level. Chief Cook confirmed that additional land is available for potential expansion.

Assessment Summary

The facility achieved a "Very Good" rating, scoring 272 points with a 76% compliance rate across 72 evaluated components. While the assessment reflects strong performance in key areas, it also identifies opportunities for improvement to further enhance safety and operational efficiency.

Detailed Compliance Assessment

Non-Compliant

- Wet floor mats are missing near water fountains and sinks.
- Carbon monoxide detectors are not functioning in the sleeping area.
- Apparatus door safety sensors are not installed.
- LPG tank storage is located improperly on the apparatus bay floor.
- Apparatus ventilation systems are not installed.
- Personal lockers are not provided.
- Fire alarm and sprinkler systems are absent.
- Flammable/combustible liquid or chemical pesticide storage cabinets are not present.

Mostly Compliant

- Non-essential storage occupies the apparatus bay.
- Work areas are disorganized and require better management.
- Overgrown shrubbery needs trimming for improved accessibility.
- Fire extinguishers with ratings below 3A-40BC need replacement.

Conclusion

Addressing identified non-compliant components and making targeted adjustments to mostly compliant areas will significantly enhance the facility's safety, functionality, and overall efficiency. Initiative-taking measures to resolve these gaps will reinforce the squad's readiness to serve the community effectively and maintain high operational standards.

Lone Hickory Volunteer Fire Department

Facility Overview

The Lone Hickory Volunteer Fire Department operates from a single facility located at 3200 Lone Hickory Rd., Yadkinville, NC 27055. Despite being situated in Yadkin County, it serves Iredell County under a service contract. The facility was assessed on March 24, 2025. According to County Tax Records, it occupies a 0.340-acre site and was built in 1964, making it 61 years old, with an office addition completed in 2008. The building features concrete block construction, a flat shed wooden roof covered in tar and gravel, concrete block walls with wood paneling, and concrete flooring. Heating is provided by an LPG forced air system and electric central air conditioning, supplemented by LPG heaters in the apparatus bay. The facility spans 4,700 square feet, including 3,100 square feet allocated to the apparatus bay, which houses a 4,300-gallon water tank for refilling. Chief Williams noted that while no land is currently available for expansion, plans are underway to acquire additional land for expansion.

Special Entry

Chief Williams requested the inclusion of a note regarding bay floor damage reported by Yadkin County Inspections due to the weight of Engine 1. He clarified that, despite the engine's height, the uneven bay floor and apron allow entry and exit without contact with the door. While the floor appears sunken, it remains structurally sound.

Assessment Summary

The facility earned a "Very Good" rating, achieving a score of 234 points and reflecting 65% compliance across 72 evaluated components. While the facility demonstrates solid operational performance, notable gaps require targeted improvements to ensure enhanced safety and efficiency.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats at water fountains and sinks.
- Carbon monoxide detectors are absent in sleeping areas.
- Emergency eyewash or shower stations are not installed.
- Firefighting PPE washers and dryers are unavailable.
- Bathrooms and kitchens lack GFCI protection.
- Apparatus and building ventilation systems are absent.
- No sleeping quarters, lockers, fitness equipment, or fitness room provided.
- Exposed flexible cords and cables pose a risk.
- Emergency evacuation plan and labor posters are not displayed.

- Class K fire extinguisher is absent in the kitchen.
- Fire alarm and sprinkler systems are not installed.
- Flammable/combustible liquid storage cabinets are not available.

Mostly Compliant

- Excessive storage in corridors and walkways.
- Low lighting in personnel gathering spaces.
- Non-protected electrical extension cords.
- Unshielded light fixtures.
- Exposed wiring in the apparatus bay.
- Non-essential storage occupies the apparatus bay.
- PPE storage units lack UV protection.
- Restrooms lack gender-specific labeling.
- Hazardous communication programs and Material Safety Data Sheets (MSDS) are inaccessible, though presumed available electronically.
- Water-damaged ceiling tiles require replacement.
- Heavy storage accumulation in the apparatus bay.
- Exterior shows cracked blocks, wear, discoloration, and vegetation buildup.

Conclusion

While the Lone Hickory Volunteer Fire Department demonstrates solid operational performance, significant deficiencies and space constraints temper its effectiveness. Addressing non-compliant components and making targeted improvements to mostly compliant areas are essential steps to enhance safety, functionality, and efficiency. Proactively resolving these gaps will ensure the facility's readiness to serve the community effectively and maintain high operational standards.

Harmony Volunteer Fire Department

The Harmony Volunteer Fire Department operates two facilities: Station 4 at 3351 Harmony Hwy., Harmony, NC 28634, and Sub-Station 4 at 645 Olin Loop Rd., Olin, NC 28660. Both facilities were evaluated on March 24, 2025.

Facilities Overview

Station 4

Station 4 occupies a 3.640-acre site, as documented in County Tax Records, and was constructed in 2008, making it 17 years old as of the assessment date. The building features a masonry frame with a concrete block exterior, a steel frame roof finished with prefinished metal, sheetrock interior walls, and concrete flooring throughout. Climate control is maintained by an electric heat pump and central air conditioning, with LPG heaters providing warmth in the apparatus bay. The facility spans 10,230 square feet, including 3,840 square feet dedicated to the apparatus bay. Additional structures include a rear storage building, an attached shelter, and an above-ground diesel storage tank used for refueling. Chief Sloan confirmed that land is available for future expansion.

Assessment Summary

Station 4 earned an "Excellent" rating with a score of 282 points, reflecting a 78% compliance rate across 72 evaluated components. This assessment highlights strong performance across critical areas, although certain gaps require attention to further enhance compliance and operational efficiency.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats at water fountains and sinks.
- Carbon monoxide detectors are absent in sleeping areas.
- Emergency eyewash/shower station is not installed.
- No apparatus exhaust ventilation system.
- Emergency evacuation plan is not displayed.
- Class K fire extinguisher is missing in the kitchen.
- Fire alarm and sprinkler systems are absent.
- Hazardous material storage cabinets are not provided.

Mostly Compliant

- Burnt-out bulbs rendering exit lights non-operational.
- PPE storage cabinets lack UV protection.
- Insufficient access to electrical equipment.

- A Class 80-BC fire extinguisher is required for the aboveground diesel storage tanks used for refueling.

Sub-Station 4

Sub-Station 4 is located on a 2.320-acre site and was built in 1985, making it 40 years old, with additions to the apparatus bay in 2001 and the personnel area in 2012, according to County Tax Records. A 144-square-foot room at the rear of the facility contains equipment for a cellular tower. The structure features a steel frame with prefabricated metal walls, a steel bar joist roof covered with composition shingles, sheetrock/drywall interior walls, and concrete flooring. Heating is provided by an LPG forced air system, with electric central air conditioning and LPG heaters in the apparatus bay. The facility spans 3,904 square feet, with 2,600 square feet dedicated to the apparatus bay. Chief Sloan confirmed land availability for future expansion.

Assessment Summary

Sub-Station 4 earned a "Very Good" rating, scoring 247 points, with a 69% compliance rate across 72 evaluated components. While the facility demonstrates solid performance, essential personnel accommodations remain absent, limiting full functionality and effectiveness.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats at water fountains and sinks.
- Absence of smoke and carbon monoxide detectors in sleeping areas.
- Emergency eyewash/shower station is not installed.
- Apparatus exhaust ventilation system and door sensors are not provided.
- Gear extractor/washers and PPE drying cabinets are unavailable.
- Bathrooms, kitchens, and outdoor areas lack GFCI receptacles.
- No sleeping quarters, lockers, fitness equipment/area, laundry, or showers provided.
- Emergency evacuation plan is not displayed.
- Fire alarm and sprinkler systems are absent.
- Hazardous material/chemical storage cabinets are not provided.

Mostly Compliant

- Missing exit signs and lighting in office and bay areas.
- Unshielded light fixtures.
- PPE storage lacks UV protection.
- Excessive storage and cobwebs in the apparatus bay.
- Worn and cracked parking lot/apron surfaces.
- Hazardous communication programs and Material Safety Data Sheets (MSDS) are presumed electronically available but inaccessible physically.

- Unmounted or obstructed fire extinguishers.

Conclusion

Station 4's compliance performance demonstrates strong operational standards. Addressing minor deficiencies such as the absence of critical safety systems will further enhance safety and efficiency. Sub-Station 4, assessment reflects solid operations but suffers from significant personnel accommodation deficits. Both facilities offer expansion potential, providing opportunities to address identified gaps and improve overall functionality and effectiveness. Strategic investments in these areas will ensure improved service capabilities and adherence to regulatory standards.

Iredell County Rescue Squad

Facility Overview

The Iredell County Rescue Squad operates from a single facility, designated as Base 3, located at 1902 Wilkesboro Hwy, Statesville, NC 28625. This facility underwent an assessment on March 26, 2025. Per County Tax Records, the structure is situated on a 1.790-acre site and was constructed in 1976, making it 49 years old. The building features a wooden frame with a wood truss roof finished in prefinished metal. Its exterior is composed of prefabricated metal, while the interior includes masonry walls, wood paneling, and concrete flooring throughout. The facility is equipped with electric heating and central air conditioning, and the apparatus bay is heated by natural gas ceiling-mounted heaters. Spanning 7,200 square feet, the building allocates approximately 4,560 square feet for the apparatus bay. The property includes a storage building originally intended for physical fitness purposes, now used to store a boat. Additional structures include another storage building and a third unit housing a rescue boat/trailer and an ATV. Chief Lenderman noted that no additional land is available for potential expansion.

Assessment Summary

The facility achieved a "Very Good" rating with a total score of 253 points, reflecting a 70% compliance rate across 72 evaluated components. The assessment highlights solid performance in critical areas while identifying gaps that require attention to ensure further improvement.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats at water fountains and sinks.
- Carbon monoxide detectors were not functioning in the sleeping area.
- Emergency eyewash and shower stations are absent.
- Apparatus exhaust ventilation systems are not installed.
- Gear extractor, washer-extractor, commercial washer, and PPE drying cabinet are not provided.
- GFCI receptacles are absent in bathrooms, kitchens, and outdoor areas.
- LPG tank storage is observed on the apparatus bay floor.
- Personal lockers are not available.
- Physical fitness equipment is not provided.
- Water spots and ceiling tile damage indicate maintenance is required.
- Fire alarm and sprinkler systems are not installed.
- Chemical-pesticide storage cabinets are unavailable.

Mostly Compliant

- Non-protected extension cords are in use.
- Pull boxes, junction boxes, and fittings require covers; an open box was observed on the ceiling of the apparatus bay.
- Light fixtures are not fully shielded; the ceiling fan's light bulb in the apparatus bay requires a cover.
- Filters and ducts require cleaning.
- Women's restrooms and shower facilities do not meet ADA (Americans with Disabilities Act) standards.
- The building exterior shows wear, and the parking lot/apron surfaces have visible cracking and wear.

Conclusion

The Iredell County Rescue Squad's facility demonstrates overall operational effectiveness. However, significant non-compliance issues and minor deficiencies underscore the importance of implementing targeted corrective measures. Addressing these challenges will ensure compliance with safety regulations, enhance functionality, and maintain long-term operational performance to serve the community effectively.

Cool Springs Volunteer Fire Department

The Cool Springs Volunteer Fire Department operates two facilities in Statesville, North Carolina: Station 20 at 672 Mocksville Hwy and Sub-station 20 at 144 Fifth Creek Rd. Both facilities were assessed on March 26, 2025, to evaluate their condition and performance.

Facilities Overview

Station 20

Station 20 is situated on a 1.050-acre lot and was constructed in 2017, making it an eight-year-old facility, as noted in County Tax Records. The building features a steel frame with a face brick exterior, a steel truss roof covered in prefinished metal, and interior sheetrock walls paired with concrete flooring throughout. The facility is equipped with an electric geothermal climate control system and natural gas ceiling-mounted heaters in its 4,500-square-foot apparatus bay, which is part of the total 8,150-square-foot structure. Additional features include an abandoned residence repurposed as a training prop, a mezzanine for storage, and shared spaces with Iredell EMS and the Iredell Sheriff's Department, which were excluded from this assessment. Chief Webster also confirmed the availability of on-site land for potential future expansion.

Assessment Summary

Station 20 earned an "Excellent" rating, scoring 323 points with a 90% performance rate across 72 evaluated components. While the station excels in most areas, minor deficiencies were identified that require improvement.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats at water fountains and sinks.
- No carbon monoxide detectors in sleeping areas.
- There is no apparatus exhaust ventilation system.
- Emergency evacuation plan is not displayed.
- Kitchen lacks an adequate fire extinguisher (Class K or equivalent).

Mostly Compliant

- Maintenance records for the emergency eyewash/shower station are missing.
- PPE storage cabinets lack sufficient UV protection.
- Minor ceiling water damage.
- Limited accessibility to hazardous communication programs and MSDS (presumed available digitally).

Sub-station 20

Sub-station 20 is located on a 10.941-acre site and was constructed in 1995, making it 30 years old, according to County Tax Records. The building features a prefabricated metal frame with aluminum siding, a gable roof with prefinished metal covering, and drywall interior walls. The structure is built on a sub-floor system with a slab-on-grade foundation. Climate control is managed by LPG ceiling-mounted heaters in the apparatus bay, along with a heat pump and central air conditioning for cooling. Additional features include a small storage building, a vehicle shelter, used shipping containers (one configured as a training prop), and an Iredell Water Department Water Tower. Chief Webster noted the facility has ample land for future development.

Assessment Summary

Sub-station 20 earned an "Excellent" rating, scoring 281 points, which corresponds to a 78% performance rate across 72 evaluated components. The facility demonstrates strong performance in key areas but has a broader range of non-compliance issues requiring attention, likely due to its age and less updated infrastructure.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats at water fountains and sinks.
- Absence of carbon monoxide detectors in sleeping areas.
- No emergency eyewash/shower station installed.
- Apparatus exhaust ventilation system is not present.
- Gear washer-extractors and PPE drying cabinets are not available.
- No storage lockers or fitness equipment/area provided.
- Federal and State labor posters are missing.
- Emergency evacuation plan is not displayed.
- Fire alarms and sprinkler systems are absent.
- Kitchen lacks an adequate fire extinguisher (Class K or equivalent).

Mostly Compliant

- Missing exit signs and lighting in the apparatus bay.
- Safety sensors on apparatus doors are incomplete.
- Minor cracks in insulation.
- Limited access to hazardous communication programs and MSDS (presumed available electronically).

Conclusion

The Cool Springs Volunteer Fire Department's Station 20 and Sub-station 20 showcase exceptional performance, earning high ratings in their evaluations. Station 20, as a newer facility, demonstrates fewer deficiencies, reflecting the benefits of its modern infrastructure and design. Sub-station 20, while still performing strongly, reveals more significant gaps attributed to its older structure and features. Both facilities possess land suitable for future expansion, offering a chance to address existing shortcomings and further enhance functionality. With strategic improvements, the department is positioned to maintain and elevate its operational excellence.

Ebenezer Volunteer Fire and Rescue Department

Facility Overview

The Ebenezer Volunteer Fire and Rescue Department operates Station 13, located at 1002 Turnersburg Hwy., Statesville, NC 28625. This facility was assessed on March 26, 2025. Built in 1974, Station 13 spans a 1.0-acre site leased from the State of North Carolina, as recorded in County Tax Records. Renovated in 2012, the station now encompasses 13,156 square feet, including two apparatus bays totaling 6,380 square feet. The original structure features a wood frame with masonry walls, while the renovated portion incorporates a structural steel frame with open-web steel joists. The roof is covered with prefinished metal, and exterior face brick walls and concrete flooring extend throughout the building. Climate control is managed by a commercial heat and air packaged system, supplemented by LPG heating, central air conditioning, and LPG radiant heaters in the apparatus bay. A barbecue pit is housed under a covered shed at the rear of the property. Chief Shook confirmed that the site has sufficient space for future expansion.

Assessment Summary

This fire station earned an "Excellent" overall rating, scoring 303 points with an 84% compliance rate across 72 evaluated components. The assessment highlights the station's strong adherence to regulatory standards, effective safety protocols, and outstanding management practices. It demonstrated exceptional efficiency, organization, and maintenance, with no major deficiencies, establishing it as a high-performing facility.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats near water fountains and sinks.
- Absence of carbon monoxide detectors in the sleeping area.
- Emergency eyewash/shower station is not installed.
- The apparatus exhaust system is not present.
- Emergency evacuation plan is not displayed.
- Federal and State Department of Labor posters are not posted.
- Class K or equivalent fire extinguisher is not provided in the kitchen.

Mostly Compliant

- Exit signs and lighting are missing in the physical fitness room.
- Obstruction of electrical equipment in the mechanical room.
- Some firefighting PPE storage cabinets lack UV light protection.
- No designated dining room or area is available.
- Front parking area, apron, and the original bay floor exhibit wear and visible cracks.

- Written hazardous communication programs and MSDS are not readily accessible in physical form, although presumed available electronically.

Conclusion

Ebenezer's fire station "Excellent" rating and compliance score highlights its strong operational foundation, supported by effective safety protocols and diligent upkeep. Despite its 51-year history and updates from a 2012 renovation, the absence of major deficiencies underscores its impressive performance. However, critical shortcomings require immediate action to maintain regulatory compliance and ensure safety. Addressing minor issues like structural wear and accessibility challenges will further enhance functionality. With expansion potential confirmed, Station 13 is well-equipped to resolve these gaps and sustain its long-term excellence.

County Line Volunteer Fire Department

Facility Overview

The County Line Volunteer Fire Department operates out of their fire station, located at 1819 Ridge Rd, Mocksville, NC 27028, in Davie County. While situated in Davie County, the department provides services to Iredell County through a contractual agreement. The facility underwent an evaluation on March 26, 2025. Constructed in 1975, This fire station occupies a 0.610-acre site, as recorded in Davie County Tax Records, making it 50 years old. The building spans 7,212 square feet, with 5,600 square feet dedicated to the apparatus bays. Its masonry frame construction features a face brick exterior, a wood truss roof with shingles, and finished concrete flooring throughout. Climate control is provided via LPG heating, electric central air conditioning, and LPG heaters in the apparatus bay. A small storage shed is located on the northwest side of the station.

In addition to the main station, the department owns three other facilities along Ridge Road in Mocksville, NC 27028. These facilities include a 3,456-square-foot building (1826 Ridge Rd.) that houses physical fitness equipment, a PPE gear extractor, and a dryer; a 2,940-square-foot structure (1820 Ridge Rd.) designated for training purposes; and a 2,688-square-foot building (1816 Ridge Rd.) used for miscellaneous equipment and vehicle storage. Collectively, these facilities occupy a total of 3.32 acres. Chief Sores noted that the current fire station lacks adequate space for future expansion but highlighted the potential to expand onto the property across from the existing station.

Assessment Summary

This fire station earned an "Excellent" overall rating, scoring 294 points and achieving an 82% compliance rate across 72 evaluated components. This assessment underscores the station's robust adherence to regulatory standards, exemplary safety protocols, and superior management practices. As a well-maintained and efficiently organized facility, this fire station stands out as high performing, with no significant deficiencies noted.

Detailed Compliance Assessment

Non-Compliant

- Absence of wet floor mats near water fountains and sinks.
- Emergency eyewash or shower stations are not available.
- Apparatus and building exhaust systems are not installed.
- Emergency evacuation plan is not displayed.
- Federal and State Department of Labor posters are not posted.
- Class K or equivalent fire extinguisher is missing in the kitchen.

- Fire alarms and sprinkler systems are absent.

Mostly Compliant

- Bay floor and kitchen lack proper exit signage.
- Firefighting PPE storage cabinets lack sufficient UV light protection.
- Written hazardous communication programs and Material Safety Data Sheets (MSDS) are not physically accessible, though presumed available digitally.

Conclusion

This fire station's "Excellent" rating highlights its solid operational foundation, bolstered by effective safety protocols and strong management practices. However, resolving non-compliant and mostly compliant issues, especially the absence of critical safety features—is essential. Implementing these corrective actions will not only solidify this fire station's position as a top-tier facility but also enhance its alignment with industry standards and strengthen its ability to serve the community effectively. As Chief Sores noted, the expansion potential across the street presents valuable opportunities to support these improvements and accommodate future growth.

Sheffield-Calahaln Volunteer Fire Department

Facility Overview

The Sheffield-Calahaln Volunteer Fire Department operates their fire station, located at 435 Dyson Rd, Mocksville, NC 27028, in Davie County. Through a service contract, the department also provides services to Iredell County. This facility was assessed on March 26, 2025. Built in 1987, the 38-year-old station occupies a 1.480-acre lot, as recorded in Davie County Tax Records. Chief Mills noted that the department controls a total of 3.170 acres. The main building spans 4,800 square feet, with approximately 2,800 square feet designated for the apparatus bays. The structure features a steel frame with a modular metal exterior, a steel truss roof with metal covering, and finished concrete flooring. Climate control is provided by a commercial heat and air packaged system, an electrical heat pump, central air conditioning, and LPG heaters for the apparatus bay. Additional structures include a small storage shed and walk-in cooler at the rear, as well as another storage shed on the east side. A landing pad is situated in the southeast corner of the property.

Directly across from the station, the department owns a separate building that houses physical fitness equipment, complemented by a connected carport and a detached vehicle shelter. Chief Mills confirmed that the site offers ample space for potential expansion.

Assessment Summary

This fire station received an "Excellent" overall rating, scoring 278 points with a compliance rate of 77% across 72 evaluated components. This assessment underscores the station's strong adherence to operational and safety standards, although several areas require attention to reach full compliance.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats near water fountains and sinks.
- Emergency eyewash or shower stations are absent.
- Firefighting PPE extractors and dryers are not available.
- Apparatus and building exhaust systems are not installed.
- Restrooms and kitchen electrical receptacles lack GFCI protection.
- Personal storage lockers are not provided.
- Laundry equipment is absent.
- Emergency evacuation plans are not displayed.
- Federal and State Department of Labor posters are not posted.
- Fire alarms and sprinkler systems are not installed.
- Flammable liquid storage cabinets are unavailable.

Mostly Compliant

- Bay floor and kitchen lack proper exit signage.
- Firefighting PPE storage cabinets do not offer adequate UV light protection.
- The fire hydrant area is unpaved and covered in loose gravel, parking lot and apron exhibit wear and cracking.
- Written hazardous communication programs and Material Safety Data Sheets (MSDS) are not readily available in physical form, though presumed accessible electronically.

Conclusion

This fire station's "Excellent" rating reflects a solid operational framework and a commitment to safety, supported by its well-maintained infrastructure and Chief Mills' assurance of potential expansion opportunities. However, the significant number of non-compliant issues poses potential safety risks that warrant immediate attention. Addressing these concerns and resolving the minor mostly compliant issues will improve the station's compliance rate, ensuring it remains a dependable and top-performing facility capable of meeting both current and future demands effectively.

Shepards Fire-Rescue Department

The Shepards Fire-Rescue Department operates four facilities. Station 1, located at 2014 Charlotte Hwy, Mooresville, NC 28117, and Station 2, situated at 204 Doolie Rd, Mooresville, NC 28117, underwent assessments on Thursday, March 20, 2025. Station 3, at 234 Bethesda Rd, Statesville, NC 28677, and Station 4, at 1486 Ostwalt Amity Rd, Cleveland, NC 27013, were assessed on Wednesday, April 2, 2025.

Facilities Overview

Station 1

Station 1 occupies a 1.040-acre lot and was constructed in 2002, making it a 23-year-old facility, as recorded in County Tax Records. The structure features a steel frame with a face brick exterior, a steel truss roof finished with pre-coated metal, and interior sheetrock walls paired with concrete flooring throughout. The facility includes an electric geothermal climate control system and natural gas ceiling-mounted heaters in its 5,600-square-foot apparatus bay, which is part of the total 22,200-square-foot structure.

Part of the second floor is jointly used by the Mooresville Fire Department, which operates a single-engine company; this area was excluded from the assessment. Additional features include a storage building at the rear for physical fitness equipment and an adjacent 7-acre plot of land used for training props. Chief Robinson confirmed that on-site land is available for potential future expansion.

Assessment Summary

Station 1 achieved an "Excellent" rating with a score of 331 points, reflecting a 92% performance rate across 72 evaluated components. While excelling in most areas, minor deficiencies were identified.

Detailed Compliance Assessment

Non-Compliant

- Wet floor mats are missing at water fountains and sinks.
- Functional carbon monoxide detectors are absent in sleeping areas.
- Federal and State labor posters are missing.

Mostly Compliant

- Exit lights are non-operational due to burnt-out bulbs.
- Limited access to hazardous communication programs and Material Safety Data Sheets (MSDS), though these are presumed available digitally.

Station 2

Station 2 occupies a 1.030-acre site and was constructed in 1992, making it 33 years old, as recorded in County Tax Records. The facility spans 5,000 square feet, with 2,500 square feet allocated to the apparatus bay. It is designed with a prefabricated metal frame and corrugated metal exterior walls, featuring a gable roof with prefinished metal covering, finished concrete flooring, and drywall/sheetrock interior walls. Climate control is achieved through LPG ceiling-mounted heaters in the apparatus bay, supplemented by an electrical heat pump and central air conditioning. Chief Robinson confirmed that there is no land available on-site for potential future expansion.

Assessment Summary

Station 2 received a "Very Good" rating, achieving 269 points with a 75% performance rate across 72 evaluated components. While excelling in several key areas, notable gaps were identified that require focused attention for improvement.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats at water fountains and sinks.
- Carbon monoxide detectors are absent in sleeping areas.
- Emergency eyewash or shower stations are not provided.
- Federal and State labor posters are not displayed.
- Emergency evacuation plan is not presented.
- Fire alarms or sprinkler systems are missing.
- Kitchen fire extinguisher (Class K or equivalent) is inadequate.

Partially Compliant

- Physical fitness equipment is very limited and stored on the apparatus bay floor.

Mostly Compliant

- Material storage is disorganized and unsecured.
- Firefighter PPE storage units lack UV lighting protection.
- Non-essential items occupy the apparatus bay floor area.
- Noticeable water spots and damage in various areas, with wear and rips on the bay floor insulation.
- Limited access to hazardous communication programs and Material Safety Data Sheets (MSDS), presumed available electronically.

Station 3

Station 3, constructed in 2011, sits on a 12.803-acre site, making it 14 years old per County Tax Records. The facility spans 12,260 square feet, with a 7,040-square-foot apparatus bay. It features a prefabricated metal frame with exterior walls, a gable roof with a prefinished metal covering and finished concrete flooring. Interior walls are made of drywall/sheetrock. The heating system includes an electrical heat pump, central air conditioning, and natural gas ceiling-mounted radiant heaters in the apparatus bay. A rear storage shed is used for equipment storage. The facility, built upon an underground spring, has a special drainage system to protect its foundation. Station Chief Bill Rosko confirmed that there is on-site land available for potential expansion.

Special Entry

This facility was originally owned by the Wayside Volunteer Fire Department and is now operated by the Shepherds Fire Department. All property and apparatus acquired with tax dollars after January 1, 2002, reverted to county ownership.

Assessment Summary

Station 3 earned an "Excellent" rating, scoring 309 points with an 86% compliance rate across 72 evaluated components. The facility excels in several areas but requires targeted improvements to address identify deficiencies. Current updates and repairs are underway to resolve some issues.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats at water fountains and sinks.
- Absence of carbon monoxide detectors in sleeping areas.
- Emergency eyewash or shower stations are not installed.
- No apparatus exhaust system is present.
- Physical fitness equipment or designated area is absent.
- Kitchen fire extinguisher (Class K or equivalent) is inadequate.

Mostly Compliant

- Firefighter PPE storage units lack UV light protection.
- Non-essential items occupy the apparatus bay floor area.
- Unprotected electrical tension cord in use.
- Limited access to electrical service panels.
- Natural gas stoves require direct outdoor venting.
- Extensive water damage to flooring in living quarters, currently under repair.
- Wear, cracking, and sinking observed in the parking area/apron.

- Limited access to hazardous communication programs and MSDS (presumed available electronically).
- Trouble signals noted on fire alarm panel devices.
- Sprinkler system overdue for annual testing (last completed February 17, 2022).

Station 4

Station 4, constructed in 1991, is situated on a 1.990-acre site, making it 34 years old according to County Tax Records. The facility spans 2,280 square feet, including a 1,748-square-foot apparatus bay. It employs a prefabricated metal frame with exterior walls, a steel truss roof covered in prefinished metal, and concrete flooring. Interior walls are made of drywall/sheetrock. LPG ceiling-mounted heaters provide warmth in the apparatus bay, though no other heating or air conditioning systems are installed. There are three above-ground water storage tanks on the property. Kent Greene confirmed that there is on-site land available for future expansion.

Special Entry
Station 4 was also originally owned by the Wayside Volunteer Fire Department. It is still owned by the Wayside corporation. Iredell County does not yet hold the deed to this facility.

Assessment Summary
Station 4 received a "Poor" rating, scoring 151 points with a 42% compliance rate across 72 evaluated components. The assessment revealed widespread deficiencies, indicating the need for extensive renovations to address operational challenges and meet standards.

Detailed Compliance Assessment

Non-Compliant

- Facility exits are obstructed and lack proper signage.
- Emergency exit signs are non-operational.
- Stairways lack handrails and present safety hazards.
- Work areas and walkways are inadequately lit.
- Wet floor mats are missing near water fountains and sinks.
- Smoke and carbon monoxide detectors in sleeping areas are absent or non-functional.
- Emergency eyewash and shower stations are not installed.
- Apparatus door safety sensors are missing.
- No PPE extractors, washer extractors, or drying cabinets.
- Non-essential storage occupies space in the apparatus bay.
- Apparatus and building exhaust systems are not installed.
- Personal storage lockers are unavailable.

- Training rooms, recreational areas, and laundry facilities are missing.
- The kitchen, dining areas, and restrooms are not clean or operational.
- Emergency action plans are not accessible or reviewed with employees.
- Hazard communication programs and MSDS are not readily available.
- Federal and state labor posters are not displayed.
- Standby power generators, fire extinguishers, fire alarms, sprinkler systems, and appropriate storage cabinets are not installed.

Partially Compliant

- Sleeping quarters are present but unacceptable.
- Physical fitness equipment is available but needs improvement.

Minimally Compliant

- Material storage must be stabilized to prevent hazards.
- Parking lots and aprons show excessive wear and cracking.

Mostly Compliant

- GFCI protection is not present in bathrooms, kitchens, and outdoor areas.
- Electrical components are not sealed to protect unused openings.
- Circuits are not labeled at disconnects and overcurrent devices.
- Firefighter PPE storage units lack UV light protection.
- Office areas and facility exteriors are in unacceptable condition.
- Grounds, yards, and shrubbery require maintenance.
- Non-essential items occupy space on the apparatus bay floor.

Conclusion

Station 1 demonstrates impressive compliance and operational excellence, earning high praise for its performance. Addressing remaining deficiencies will enhance its safety, accessibility, and functionality, ensuring continued success.

Station 2 requires attention to compliance gaps identified in its assessment. Implementing improvements is vital to enhance safety, performance, and adherence to regulatory standards.

Station 3 reflects commendable performance, with ongoing repair efforts helping address deficiencies and strengthening safety, compliance, and functionality. These initiatives will ensure the station continues to meet operational demands effectively.

Station 4 needs immediate action to resolve its numerous non-compliant and partially compliant components. Significant investments in renovations and upgrades are essential to improve safety, functionality, and regulatory compliance, ensuring optimal operations and the protection of personnel.

Lake Norman Volunteer Fire and Rescue Department

Facility Overview

The Lake Norman Volunteer Fire and Rescue Department operates their fire station, located at 1518 Brawley School Road, Mooresville, NC 28117. The facility underwent an assessment on April 2, 2025. Station 11 occupies a 6.679-acre site, constructed in 2005, making it 20 years old. The building features a steel frame with a face brick exterior, a steel truss roof covered in prefinished metal, and sheetrock interior walls with concrete flooring throughout. Climate control is managed by an electric geothermal heat pump and central air conditioning system, while natural gas ceiling-mounted heaters warm the 7,140-square-foot apparatus bay, part of the total 17,265-square-foot structure.

Additional property features include a storage building with an attached shelter at the rear. Chief Brawley confirmed that the site offers additional land to support potential future expansion. It is worth noting that approximately 1,770 square feet of the facility are occupied by Iredell EMS, and this portion was excluded from the assessment.

Assessment Summary

This fire station received an "Excellent" rating, achieving 324 points, corresponding to a 90% compliance rate across 72 evaluated components. The assessment reflects the station's strong commitment to maintaining high standards, with only minor areas requiring improvement to further enhance compliance and operational efficiency.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats near water fountains and sinks.
- Apparatus door safety sensors are not installed.
- Prohibited LPG storage indoors.
- Emergency action plans are not written or accessible to employees.
- Federal and State labor posters are not displayed.

Mostly Compliant

- Emergency exit signs are operational but require improvements.
- Eyewash and shower stations need regular cleaning and inspection.
- GFCI protection is present but limited to specific receptacles in small kitchens.
- Signs of water damage on ceilings.
- Parking lot and apron surfaces show wear and cracking, requiring repairs.

- Written hazardous communication programs and Material Safety Data Sheets (MSDS) are presumed electronically accessible but need improved visibility and availability.

Conclusion

While minor deficiencies in non-compliant and mostly compliant components were noted, addressing these gaps will optimize the station's safety and functionality further. The station's initiative-taking approach to maintaining facilities demonstrates a strong commitment to supporting operational needs, personnel, and equipment, ensuring continued excellence. With additional on-site land available, Station 11 is well positioned for future enhancements and growth.

Stony Point Volunteer Fire Department

The Stony Point Volunteer Fire Department manages two facilities under a contractual service district with Iredell County: Station 34, at 501 Ruritan Park Road, Stony Point, NC 28678, and Station 34-A, at 9621 Paul Payne Store Road, Taylorsville, NC 28681. A comprehensive assessment of both facilities was conducted on April 2, 2025.

Facilities Overview

Station 34

Station 34, situated on a 9.0-acre property, was originally constructed in 1957, making it 68 years old. Over the years, the station has undergone three renovations: an addition in 1977, an office and deck expansion in 1987, and a new apparatus bay completed in 2002.

The building incorporates a mix of structural components due to its phased construction, including masonry (concrete block) and prefabricated steel framing, with materials such as masonry brick, face brick, and metal on its exterior. The roofing system combines wooden trusses, prefabricated steel trusses, and metal coverings, while the interior is outfitted with sheetrock walls and concrete flooring.

Climate control is provided by an electric heat pump, central air conditioning, and natural gas heaters for the apparatus bay. The facility spans 11,988 square feet, with 6,900 square feet allocated to the apparatus bay. An additional 1,638 square feet at the front of the facility serves as storage for LPG grills and other equipment. A basement is also used for general storage, and a rear storage building is dedicated to training purposes. Chief Abernathy confirmed the availability of land for future expansion.

Assessment Summary

Station 34 earned a "Very Good" rating, scoring 276 points and achieving 77% compliance across 72 evaluated components.

Detailed Compliance Assessment

Non-Compliant

- No wet floor mats near water fountains and sinks.
- Carbon monoxide detectors are absent.
- Emergency eyewash/shower stations are not installed.
- Non-essential storage occupies the apparatus bay floor area.
- Exposed wiring is present in the basement.

- LPG tanks are improperly stored in the apparatus bay.
- Personal lockers are not available for staff.
- Physical fitness equipment or designated areas are absent.
- Restrooms and showers do not comply with ADA standards.
- Emergency evacuation plans and labor posters are not displayed.
- Class K fire extinguisher is missing in the kitchen.
- Fire sprinkler systems are absent.

Mostly Compliant

- Burnt-out bulbs render exit lights non-operational.
- Smoke detector coverage is incomplete.
- GFCI receptacles are missing in the kitchen.
- Excessive loose storage is present in the original bay area.
- PPE storage lacks UV light protection.
- Water damage is visible on ceilings.
- Workspaces are disorganized.
- Parking lot and apron surfaces exhibit wear and cracking.
- Hazardous communication program and MSDS require improved visibility and availability.
- A Class 80-BC fire extinguisher is required for the aboveground diesel storage tanks used for refueling.

Station 34-A

Station 34-A is located on a 1.0-acre site and was constructed in 2008, making it 17 years old. The building features a prefabricated steel frame with metal walls, a steel truss roof covered in prefinished metal, and interior sheetrock walls. Concrete flooring extends throughout the facility, which spans 4,000 square feet, with 3,100 square feet allocated to the apparatus bay. Climate control is provided via an electric heat pump and central air conditioning, supplemented by LPG heaters in the apparatus bay. Station 34-A lacks detached storage buildings, but the property has adequate land for potential expansion.

Assessment Summary
Station 34-A earned a "Very Good" rating, scoring 240 points and achieving 67% compliance across 72 evaluated components.

Detailed Compliance Assessment

Non-Compliant

- Missing wet floor mats at water fountains and sinks.
- Smoke and carbon monoxide detectors are absent in sleeping areas.
- Emergency eyewash/shower stations are not provided.

- Apparatus doors lack safety sensors.
- PPE extractors, drying cabinets, and storage units are not available.
- Ventilation systems are not installed.
- Sleeping quarters, lockers, fitness equipment, training rooms, recreational spaces, and individual showers are absent.
- Emergency evacuation plans are not available.
- Fire alarm and sprinkler systems are not present.
- Hazardous material storage cabinets are absent.

Mostly Compliant

- Burnt-out bulbs render exit lights non-operational.
- PPE storage units lack adequate UV light protection.
- Non-essential storage occupies the apparatus bay floor.
- Hazardous communication program and MSDS require improved visibility and availability.

Conclusion

While Station 34 demonstrates considerable compliance in key areas, resolving non-compliant issues and addressing minor adjustments would significantly enhance safety, efficiency, and compliance. Continued improvements will ensure the station remains a reliable resource for the community.

Station 34-A, though achieving a "Very Good" rating, requires improvements in critical areas to enhance compliance and operational functionality. Addressing non-compliant components and refining mostly compliant areas will improve the station's safety and efficiency. These initiative-taking measures are essential to maintaining the station’s effectiveness and regulatory adherence.

Troutman Fire Department

The Troutman Fire Department operates three stations: Station 1 at 125 N Main St, Troutman, NC 28166; Station 2 at 1506 Perth Rd, Mooresville, NC 28117; and Station 3 at 472 Pineville Rd, Statesville, NC 28677. All facilities underwent assessments on April 4, 2025.

Facilities Overview

Station 1

Troutman Station 1, situated on a 0.890-acre property, was originally built in 1975 and underwent renovations in 2018. The building features a steel frame with a face brick exterior, a steel truss roof finished with prefinished metal, sheetrock walls, and concrete flooring. Climate control is managed by an electric geothermal package system, with natural gas ceiling-mounted heaters warming the 8,160-square-foot apparatus bay. The facility covers 20,502 square feet in total. At the rear, there is a large storage building, a small storage building, and two shelters. Chief Morris confirmed that there is no additional land available for future expansion.

Assessment Summary

Station 1 achieved an "Excellent" rating with a score of 298 points, reflecting 83% compliance across 72 evaluated components.

Detailed Compliance Assessment

Non-Compliant

- Emergency eyewash/shower stations are unavailable.
- Apparatus door safety sensors are not installed on all doors.
- Indoor LPG storage is prohibited.
- Apparatus exhaust systems are missing.
- Emergency evacuation plans are not provided.
- Federal and State labor posters are not displayed.
- Class K fire extinguisher is absent in the kitchen.

Partially Compliant

- Wet floor mats are missing near sinks and showers.
- Parking lot and apron surfaces show severe wear, including cracking and loose concrete.

Mostly Compliant

- Emergency exit signs are not all functional or properly displayed.

- Material storage requires stabilization and organization to remove tripping hazards.
- Non-essential items obstruct access in the apparatus bay.
- Electrical extension cords lack adequate protection.
- Refueling station lacks a mounted fire extinguisher with a rating of 80 BC or higher.
- Written hazardous communications program and Material Safety Data Sheets (MSDS) are presumed electronically available but require improved accessibility.

Station 2

Troutman Station 2 occupies a 3.080-acre property, constructed in 2010. The building features a steel frame with face brick and corrugated metal on its exterior, a gable roof with prefinished metal, sheetrock interior walls, and concrete flooring. Climate control is provided by an electric heat pump geothermal package system, complemented by natural gas ceiling-mounted heaters in the apparatus bay. The facility spans 9,088 square feet, with 4,079 square feet allocated to the apparatus bay, which is shared with Iredell EMS (excluded from the assessment). Chief Morris confirmed that additional land is available for future expansion.

Assessment Summary
Station 2 earned an "Excellent" rating, achieving 287 points and 80% compliance across 72 evaluated components.

Detailed Compliance Assessment

Non-Compliant
- Wet floor mats are missing near water fountains and sinks.
- Emergency eyewash/shower stations are unavailable.
- PPE extractors, washer extractors, or drying cabinets are not installed.
- Indoor LPG storage is prohibited.
- Apparatus exhaust systems are absent.
- No physical fitness equipment or designated area is provided.
- Emergency evacuation plans are not displayed.
- Federal and State labor posters are not presented.
- Class K fire extinguisher is absent in the kitchen.
- Flammable/chemical storage cabinets are missing.

Mostly Compliant
- Non-protected electrical extension cords are in use.
- PPE storage units lack UV protection.

- Non-essential items obstruct access in the apparatus bay.
- Parking lot and apron surfaces show wear and cracking.
- Written hazardous communications program and Material Safety Data Sheets (MSDS) are presumed electronically available but require improved accessibility.

Station 3

Troutman Station 3, situated on a 2.260-acre property, was originally built in 1988 and renovated in 2024, adding living quarters and expanding the apparatus bay. The facility features a prefabricated steel frame with corrugated metal exterior, a steel truss roof covered in prefinished metal, sheetrock and block walls, and concrete flooring. Climate control includes LPG for heating and central air conditioning, with ceiling-mounted LPG heaters warming the 3,320-square-foot apparatus bay. Chief Morris confirmed available land for future expansion.

Assessment Summary
Station 3 received an "Excellent" rating, scoring 292 points with 81% compliance across 72 evaluated components.

Detailed Compliance Assessment

Non-Compliant
- Wet floor mats are not positioned near water fountains and sinks.
- Emergency eyewash/shower stations are absent.
- PPE extractors, washer extractors, or drying cabinets are not available.
- Apparatus exhaust systems are not installed.
- No training or supplementary rooms are provided.
- Emergency evacuation plans are missing.
- Federal and State labor posters are not displayed.
- Class K fire extinguisher is absent in the kitchen.
- Flammable/chemical storage cabinets are not provided.

Partially Compliant
- Limited physical fitness equipment/area.

Mostly Compliant
- Non-protected electrical extension cords are in use.
- No GFCI protection in kitchen receptacles.
- PPE units lack UV protection.
- Restrooms are not all ADA compliant.

- Written hazardous communications program and Material Safety Data Sheets (MSDS) are presumed electronically available but require improved accessibility.

Conclusion

Although minor deficiencies in non-compliant and mostly compliant components were identified, addressing these areas will enhance the station's safety and functionality. The station's proactive efforts in facility maintenance highlight a strong dedication to meeting operational demands and supporting personnel and equipment, ensuring sustained excellence. Resolving these gaps will further strengthen compliance, safety, and functionality, enabling continued operational excellence and reliable community service.

Facility Recommendations:

Discussion

The assessment of 31 fire department and rescue squad facilities highlights the range of compliance levels across the region, reflecting ratings from "Poor" to "Excellent" with compliance percentages spanning 42% to 92%. The evaluations reveal key patterns: older facilities often struggle with outdated infrastructure and safety systems, while newer or renovated facilities demonstrate stronger adherence to regulatory standards and operational effectiveness.

Facilities with "Excellent" ratings display high standards, efficient organization, and practical management, benefiting from modern designs and strategic maintenance practices. Conversely, facilities with lower ratings face significant challenges, including missing emergency systems, inadequate ADA-compliant infrastructure, and disorganized storage practices. Common issues include the absence of eyewash/shower stations, apparatus exhaust systems, and hazardous material storage, posing potential safety risks and operational inefficiencies.

Age and structural constraints are primary contributors to compliance gaps, particularly in older facilities where ongoing renovations highlight the difficulty of meeting modern standards. Available land for expansion offers an opportunity for many facilities to address these deficiencies, while others with spatial limitations require alternative solutions.

Limitations in the assessments include the exclusion of shared spaces, such as those occupied by EMS, and incomplete documentation of hazardous communication programs, which impacts evaluations of compliance accessibility. Despite these constraints, the results effectively align with the report's objectives, emphasizing the need for investments in critical safety measures, infrastructure upgrades, and organizational improvements.

Addressing identified gaps will enhance facility functionality and personnel safety, ensuring readiness to meet operational demands and regulatory standards. The findings underscore the importance of preemptive measures and strategic planning to support long-term resilience and effective community service. By consolidating resources and prioritizing improvements, these facilities can elevate their performance and maintain their role as essential assets in emergency response operations.

Conclusion

Approximately 52% of evaluated facilities achieved an "Excellent" rating, with an average compliance level of 85%. These facilities displayed exceptional management practices, well-maintained infrastructure, robust safety measures, modern designs, and efficient organizational systems.

42% of facilities received a "Very Good" rating, averaging 70% compliance. Although operational capabilities were strong, areas for improvement were identified, including upgrades to ventilation systems, installation of fire alarms, and optimization of storage practices.

Notably, 6% of facilities fell below 70% compliance, revealing significant shortcomings in infrastructure, critical safety systems, and spatial limitations. These deficiencies pose challenges to performance and compliance with regulatory standards.

Summary of assessment findings:

I-Safety General:

- Across 12 components, 49% of facilities achieved full compliance, while 8% were "Mostly Compliant," indicating minor deviations. No "Minimally Compliant" cases were identified, though 33% were classified as "Non-Compliant," requiring immediate action. Notable deficiencies included wet floor mat positioning (97%), carbon monoxide detectors in sleeping areas (71%), and emergency eyewash and shower stations (87%).

II-Safety Electrical:

- Of 12 components assessed, 81% of facilities met full compliance, and 7% were "Mostly Compliant," signaling minor improvement areas. Only 2% were deemed "non-compliant," and 9% were marked as "Non-Applicable," reflecting robust electrical safety adherence.

III-Storage & Organization:

- Evaluation of six components showed 57% of facilities achieved full compliance, 23% "Mostly Compliant," and 17% "Non-Compliant." Key issues included insufficient UV light protection for Firefighting PPE storage units despite proper ventilation (71%).

IV-Environmental Control:

- Three components revealed 57% of facilities achieved full compliance, 37% "Non-Compliant," and 5% "Mostly Compliant." The lack of apparatus exhaust or ventilation systems was the leading deficiency (77%).

V-Personnel Accommodations:

- Among 12 components, 80% of facilities were fully compliant, while 16% were "Non-Compliant." Minor deficiencies (2%) were found in accommodations, with no "Non-Applicable" components.

VI-Maintenance:

- Nine components showed 77% of facilities achieved full compliance, 15% "Mostly Compliant," and 4% "Non-Compliant." Moderate concerns were noted in repairs and maintenance systems.

VII-Emergency Preparedness - Plans & Systems:

- Five components achieved 30% of facilities achieved full compliance and 38% "Non-Compliant," emphasizing deficiencies like missing labor poster displays (74%) and lack of employee-reviewed emergency action plans (90%).

VIII-Emergency Preparedness - Fire Protection:

- Of the nine components, 51% of facilities were fully compliant, while 19% were "Non-Compliant," including absent fire extinguishers (52%), fire alarm systems (58%), and sprinkler systems (61%).

IX-Emergency Preparedness - Hazmat:

- Four components demonstrated that 75% of facilities achieved compliance, with 23% "Non-Compliant," primarily due to missing flammable/combustible liquid storage cabinets (58%).

Recommendations

1. Address Non-Compliant Areas
   - General Safety Components: Ensure wet floor mats are properly positioned, such as near water fountains and sinks. Verify the functionality and adequacy of carbon monoxide detectors in sleeping areas. Install emergency eyewash and shower stations as required. Equip all apparatus doors with operational safety sensors.
   - Fire Protection Systems: Prioritize the installation of Class K fire extinguishers, fire alarm systems, and sprinkler systems in non-compliant facilities to ensure adherence to critical safety standards.
   - Hazardous Materials Storage: Provide flammable/combustible liquid storage cabinets to meet requirements and enhance safety in high-risk areas.
   - Ventilation Systems: Install apparatus exhaust and ventilation systems in facilities where these are missing to reduce health risks and improve compliance.

2. Upgrade Aging Infrastructure
   - Invest in renovations for older facilities to modernize infrastructure, improve operational efficiency, and align with current safety regulations.
   - Replace outdated equipment and safety systems with newer technologies to address deficiencies effectively.

3. Enhance Personnel Accommodations
   - Conduct routine inspections and maintenance of personnel accommodations to ensure compliance and comfort.
   - Address deficiencies related to ventilation, storage, and spatial constraints by optimizing available space and resources.

4. Strengthen Emergency Preparedness
   - Ensure all facilities display federal and state labor posters and develop accessible, written emergency action plans reviewed by employees.
   - Develop a consistent review schedule for these documents to maintain preparedness and compliance.

5. Improve Storage Practices
   - Equip PPE storage units with UV light protection to enhance safety and longevity of equipment.
   - Organize storage areas to maximize efficiency and minimize risk of contamination or degradation.

6. Develop a Long-Term Resource Allocation Plan
   - Strategically utilize available land for facility expansion or upgrades, especially in locations with spatial constraints.
   - Allocate funding for high-priority compliance issues while planning for future improvements.

7. Introduce Training and Awareness Programs
   - Educate staff on proper safety protocols and maintenance practices to reduce instances of non-compliance.
   - Provide specialized training on equipment and system upgrades to ensure effective usage.

8. Implement Regular Monitoring and Audits
   - Establish a standardized schedule for audits and inspections across all facilities to ensure continued compliance with safety standards.
   - Use compliance evaluation data to develop targeted corrective measures for recurring issues.

Future Directions

Efforts should focus on developing a unified funding and resource allocation strategy to support facilities in implementing these recommendations effectively. Periodic assessments and updates to compliance standards will ensure facilities continue to meet evolving regulatory requirements. Additionally, fostering partnerships and exploring grant opportunities could alleviate financial constraints and accelerate the resolution of identified deficiencies. By addressing these critical gaps and leveraging opportunities for growth, facilities can enhance their resilience, operational effectiveness, and ability to serve their communities well into the future.



A station listing representation is provided below with the stations that rated in the "Good" and "Poor" categories noted with arrows.

Station	Rated Condition Against the Matrix in April, 2025
Mount Mourne	Excellent
South Iredell	Excellent
West Iredell 1	Very Good
West Iredell 2	Good
Monticello	Very Good
Trinity 8	Excellent
Trinity Sub Station 8	Very Good
Central School 9	Very Good
Central School Sub Station 9	Very Good
Wilkes-Iredell	Very Good
Union Grove	Excellent
North Iredell Rescue	Very Good
Lone Hickory	Very Good
Harmony 4	Excellent
Harmony Sub Station 4	Very Good
Iredell County Rescue	Very Good
Cool Springs 20	Excellent
Cool Springs Sub Station 20	Excellent
Ebenezer	Excellent
County Line	Excellent
Sheffield-Calahaln	Excellent
Shepherds 1	Excellent
Shepherds 2	Very Good
Shepherds 3	Excellent
Shepherds 4	Poor
Lake Norman	Excellent
Stony Point 34	Very Good
Stony Point 34-A	Very Good
Troutman 1	Excellent
Troutman 2	Excellent
Troutman 3	Excellent

SECTION REFERENCE DATA

I-Safety General	
OSHA 1910.36(g)(4)	Facility exits are clear, appropriate, and unobstructed.
OSHA 1910.37	Emergency exit signs are operational and properly displayed.
OSHA 1910.37	Corridors and stairways remain free of obstructions and are not used for storage.
OSHA 1915.82	Work areas and walkways are adequately lit when employees are present.
OSHA 1910.22(a)	Wet floor mats are positioned appropriately (e.g., near water fountains and sinks).
NCSBC Section 915	Smoke detectors in sleeping areas are functional and sufficient.
NCSBC Section 915	Carbon Monoxide detectors in sleeping areas are functional and sufficient.
OSHA 1910.151(c)	Emergency eyewash and shower stations are in place.
ANSI/ISEA Z358.1-2014	Eyewash and shower stations are regularly cleaned and inspected.
NFPA 1710	Apparatus door safety sensors are installed on all doors.
NFPA 1851	PPE gear extractors, washer-extractors, or commercial washers are available.
NFPA 1851	PPE drying cabinets are installed and operational.
II-Safety Electrical	
OSHA 1910.303(b)(2)	Extension cords and power strips are used correctly and not overloaded.
OSHA 1910.334(a)(2)(i)/(ii)	Electrical cords and power strips are functional, grounded, and free of exposed insulation.
OSHA 1910.303(b)(2)	Equipment is installed and operated per its listing or labeling.
OSHA 1910.304(b)(3)(i)	GFCI protection is present for specific receptacles in bathrooms, kitchens, and outdoor areas.
OSHA 1910.303(b)(7)(i)	Unused openings in electrical components are sealed for protection.
OSHA 1910.303(f)(2)	Circuits are labeled clearly at disconnects or overcurrent devices.
1910.303(g)(1)	Access to and space around electrical equipment is maintained for safety.
OSHA 1910.305(b)(2)(i)	All electrical boxes have proper grounded covers or faceplates.
1910.305(a)(2)(ix)	Lamp guards shield bulbs from contact or breakage.
NFPA 70E	No exposed or visible wires are present.
1910.303(b)(2)	Portable heaters are safely used with clearance and turned off when unattended.
1910.303(b)(2)	Kitchen appliances are commercial-grade and grounded.
III-Storage & Organization	
OSHA 1910.176	Material storage must be stable, safe, and free from hazards like tripping, fire, explosion, or pests, with vegetation controlled as needed.
OSHA 1926.153(j)	LPG storage is prohibited indoors.
NFPA 1851	Firefighting PPE storage units.
NFPA 1851	Firefighting PPE storage units provide proper ventilation and UV light protection.

NFPA 1500	Non-essential items, like lawn and garden equipment, should not obstruct access in the apparatus bay.
INDUSTRY STANDARD	There are storage buildings or unattached structures.
IV-Environmental Control	
OSHA 1910.39(c)(2)	Dryer filters are in good condition, cleaned, exhaust vent and duct cleaned.
NFPA 1500/NIOSH	Apparatus exhaust/ventilation systems.
International Mechanical Code (IMC)	Building Exhaust Systems.
V-Personnel Accommodations	
INDUSTRY STANDARD	Sleeping quarters are available.
INDUSTRY STANDARD	Personal storage lockers are provided.
INDUSTRY STANDARD	Physical fitness equipment and designated areas are included.
INDUSTRY STANDARD	Office areas are part of the facility.
INDUSTRY STANDARD	Training and supplementary rooms are available.
INDUSTRY STANDARD	Recreational areas are provided.
INDUSTRY STANDARD	Laundry equipment and designated areas are included.
INDUSTRY STANDARD	Kitchen and dining areas are available.
15A NCAC 18A .1510 & NCSBC	Shower facilities for personnel are included.
15A NCAC 18A .1510 & NCSBC	Restrooms with handwashing and toilet facilities are provided.
NORTH CAROLINA GENERAL STATUTES (NCGS)	Separate facilities are available for all genders.
AMERICANS WITH DISABILITIES ACT (ADA)	Restrooms and showers are ADA-complaint.
VI-Maintenance	
NCSBC Section 703.1	The ceilings and walls are in good condition, with no missing tiles, open holes, or water damage.
OSHA 1910.22(d)(i)	Work areas and surfaces are clean, orderly, and hazard-free, with floors kept clean and dry when feasible. Walking surfaces are maintained and free of hazards like sharp objects, spills, or ice.
OSHA 1910.305(a)(2)(x)	Flexible cords and cables are protected from damage.
OSHA 1910.141	Kitchens, breakrooms, and restrooms are kept clean.
OSHA 1910.212(a)(1)	Mechanical safeguards are installed and functioning properly (e.g., lawn mower safety, paper cutter guards, grinder guards).
ASSESSMENT	Facility expansion space and growth potential are considered.
ASSESSMENT	The exterior of the facility is in acceptable condition.
ASSESSMENT	The parking lot and apron are in good condition.
ASSESSMENT	Facility grounds, yards, and shrubbery are well-maintained.
VII-Emergency Preparedness (EP) Plans & Systems	

OSHA 1910.38	Emergency action plans must be written, accessible, and reviewed by employees; plans may be communicated orally for businesses with 10 or fewer employees.
OSHA 1910.1200(e)(1)	Hazard communication programs must be developed, implemented, and maintained.
OSHA 1910.1200(g)(8)	Safety data sheets for hazardous chemicals must be readily accessible to employees during shifts, via paper or electronic access without barriers.
OSHA 1903.2	Federal and state labor posters must be displayed.
NCSBC Chapter 27/NFPA 110	Standby power generator systems
VIII-Emergency Preparedness (EP) Fire Protection	
NCSBC Section 906	Fire extinguishers are available and adequate.
NCSBC Section 906	The kitchen has a Class K fire extinguisher or equivalent.
OSHA 1910.157 (c)(4)	Fire extinguishers are inspected monthly and serviced annually.
OSHA 1910.157 (c)(1)	Fire extinguishers remain unobstructed with a 36" clearance.
NFPA 72	The facility is equipped with a fire alarm system.
OSHA 1910.37	The fire alarm system is operational and free of faults or trouble signals.
NFPA 13	The facility has a sprinkler system installed.
NFPA 96	The facility is equipped with a commercial cooking hood system.
OSHA 1910.37	Sprinkler and commercial hood systems are up to date for testing, with sprinkler heads unobstructed and maintaining <18" clearance.
IX-Emergency Preparedness (EP) Hazmat	
OSHA 1910.1200(f)(6)	Employers must ensure that all hazardous chemical containers in the workplace are properly labeled, tagged, or marked.
29 CFR 1910.106/NPFA 30	The facility should have flammable/combustible liquid storage cabinets.
OSHA 1926.152(b)(2)	Flammable liquid storage outside of approved cabinets must not exceed 25 gallons; any additional quantity must be stored in an approved cabinet.
29 CFR 1910.106/NPFA 30	The facility should have designated cabinets for chemical and pesticide storage.

Section 6: Financial Analysis

Financial Analysis

Review and Methodology:

Financial

The financial review began with a request to twenty fire departments and rescue squads to provide a completed informational survey form, developed by NCFCC, five years company financial reviews, their NCSFA roster, and their last five Federal Form 990 Returns. The financial records of each participating department were reviewed to determine current capital funding/debt service obligations and current total annual operating costs. The funding of the departments was analyzed by reviewing the total dollars/percentage of funding received through municipal funding, county funding, tax district funding, fundraising, grants, or other identified funding sources. The total dollars/percentage designated to personnel and benefits compared to total budget was also analyzed. Financial ratios were developed to help evaluate the department's financial health. Finally, the department fund balances were analyzed.

Capital Assets

The organizations were requested to provide information and listings of their stations, large apparatus, and loose capital equipment. Utilizing the data provided by the departments, NCFCC constructed a projected apparatus capital replacement plan based upon best practices in North Carolina with projections for life expectancy for apparatus. A projection of costs for the next five (5) fiscal years for apparatus capital replacement was developed. Recommendations where necessary were also provided for loose capital equipment.

Department Staffing Levels

The organizations were asked to provide a staffing matrix for each of their stations. These matrixes identified work shift schedules and the personnel working during those schedules. Personnel staffing patterns were compared to calls for service patterns. Full-time equivalents (FTE) were calculated for each department and based on personnel costs, cost per FTE were determined. Volunteer numbers over the last seven years were collected to determine trends and percentage change.

Financial Summary:

Overview

The twenty separate fire departments and rescue quads within Iredell County operate on budgets that are supported by taxes levied within their identified coverage areas. Five departments, situated outside of Iredell County, receive funding from both their own county and Iredell County. Two dedicated rescue squads are funded through Iredell County; however, the funding dollars for these entities are appropriated from the county's general fund. The differences among these departments are many and varied:

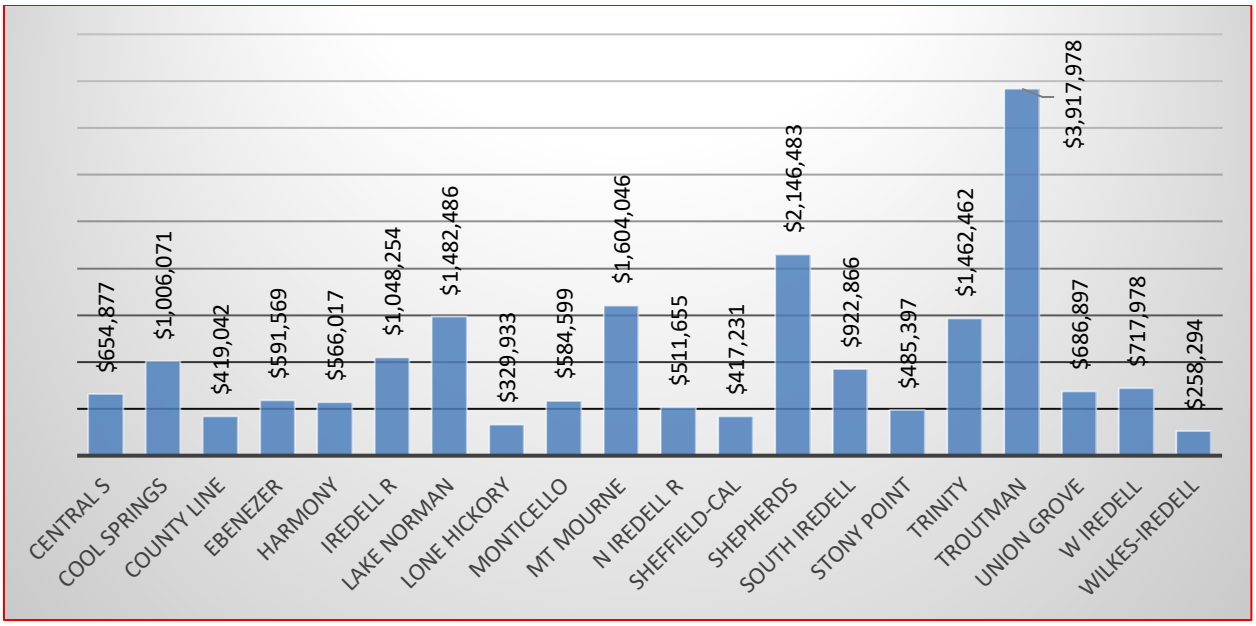
- The taxes levied in these areas are raised from a single county-wide service district with a tax rate of $0.09. Troutman's underlying fire tax district stands at $0.01. All other existing fire tax districts are set at $0.00.
- The property valuation within the department districts range from a low of $38 million to a high of $7 billion.
- While all fire departments within Iredell County respond to fires and have varying levels of staffing; the majority of the departments rely on volunteer firefighters to augment their response forces.
- The administrative and financial burdens associated with fire departments have increased due to more complex regulations and training requirements.
- As with the fire service in the United States, the volunteer fire departments within Iredell County have faced challenges in maintaining membership, with a seven-year average annual decline in volunteers of 3.6%. The average age of volunteers serving in departments servicing Iredell County is 40 years old.

Financial

The financial information received was compiled to provide an overview of the financial status of the twenty organizations.

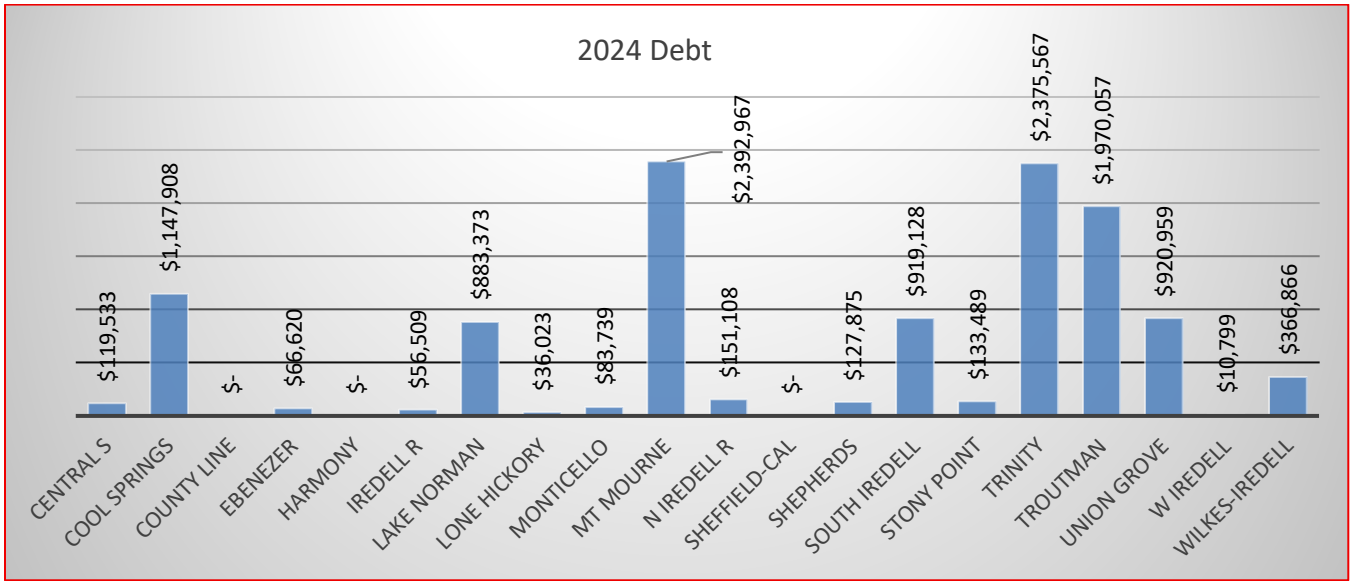
Funding

Total income received by the twenty departments, as recorded on their fiscal year 2024 Federal 990 report averaged nine hundred thousand, six-hundred and forty-three dollars ($900,643) with a high income reported of three million, nine-hundred seventeen thousand nine-hundred seventy-eight dollars ($3,917,978) and a low reported of two hundred fifty-eight thousand two hundred ninety-four dollars ($258,294).



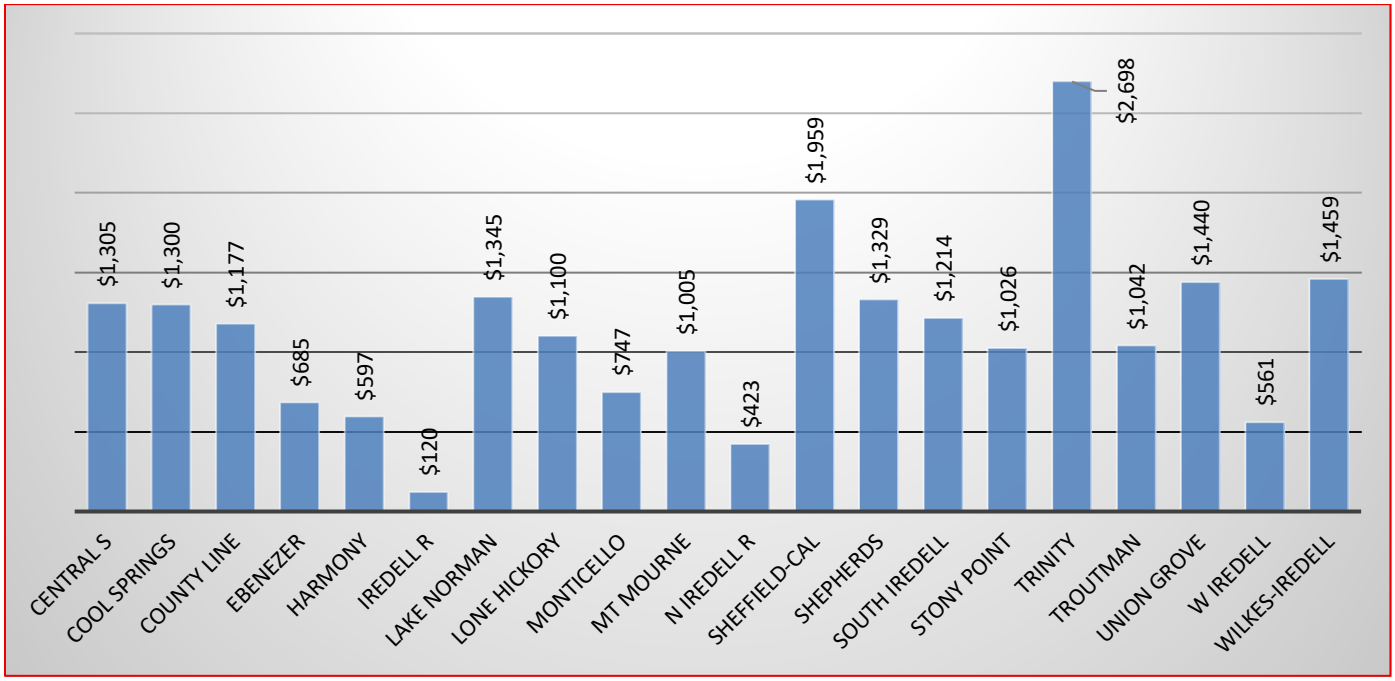
DEBT

Looking at department debt, fifteen departments indicated maintaining an active debt service, totaling nearly twelve million dollars ($11,762,520), with an average department debt of approximately five-hundred eighty-eight thousand dollars ($588,126). Iredell County currently pays the facility and apparatus debt payments for twelve departments. Payments for facility debt is provided to Cool Springs, South Iredell, Trinity, Union Grove, Troutman and Shepherds Fire Departments. Apparatus debt payments are provided to Central, Ebenezer, Lake Norman, Monticello, South Iredell, Lone Hickory, Wilkes-Iredell, Troutman, Mount Mourne and Shepherds.



BUDGET REVIEW

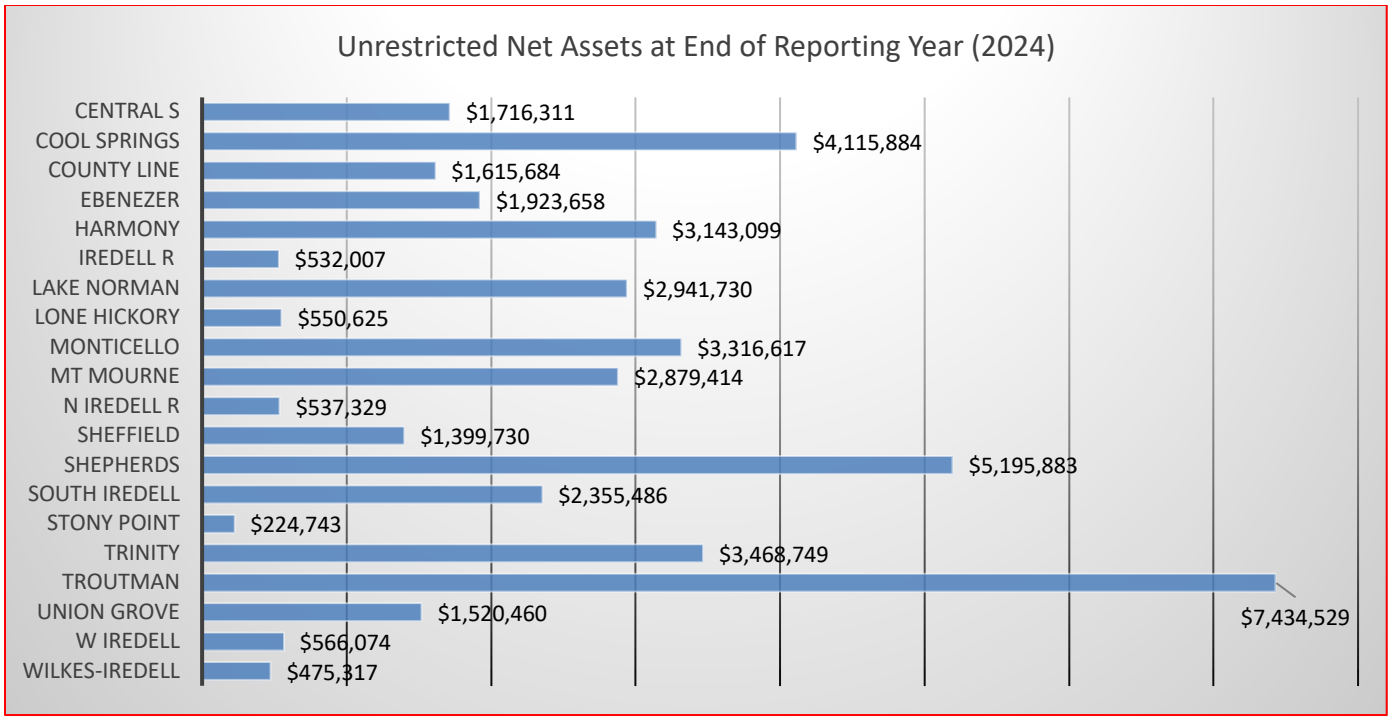
Utilizing the provided federal 990 reports, revenues received from each department and the department's calls for service[2] for the same period, a county "cost per call" comparison was developed. The following chart illustrates these comparisons.



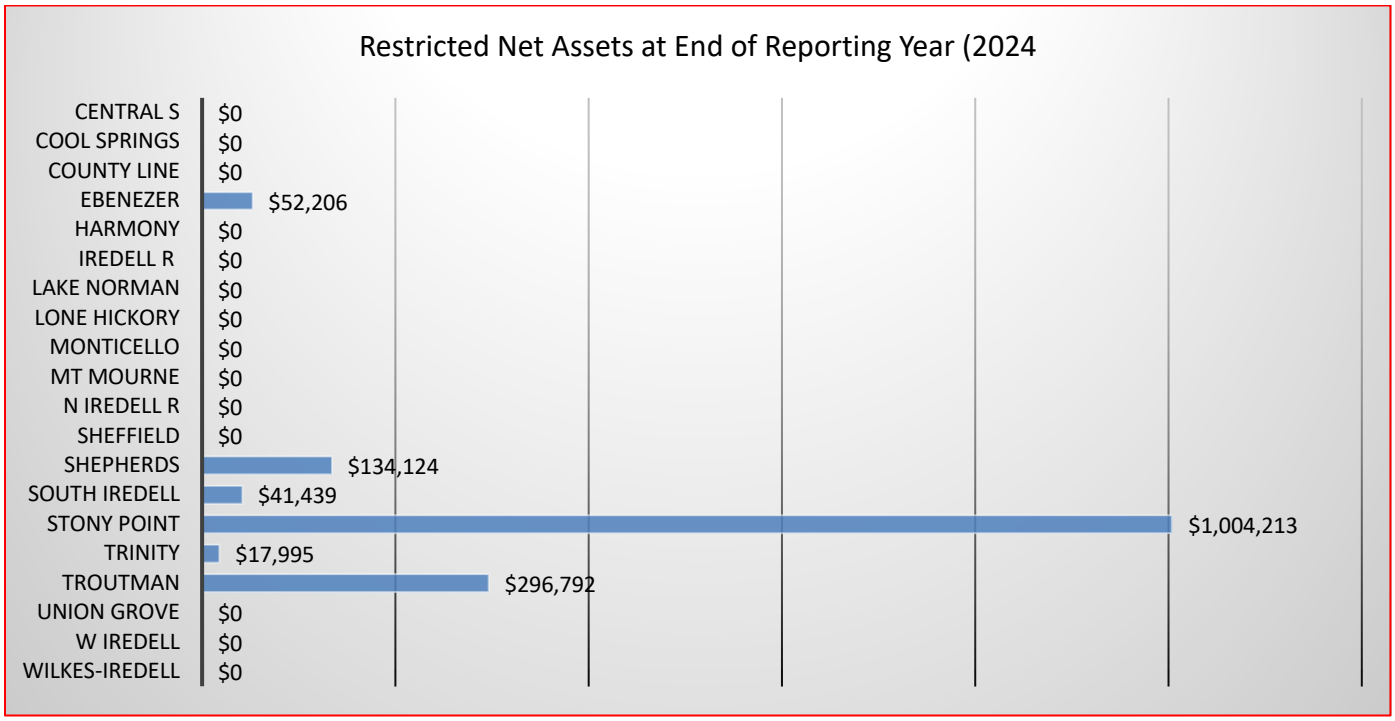
2024 Department "Cost per Call"

The Unrestricted Net Assets of each of the non-profit departments were obtained by their submitted federal 990 submissions as of June 30, 2024. These asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. Restricted fund amounts are those with legally binding restrictions on the use of the funds.

[2] 2025, *"Demand of Services & Demonstrated Performance" – Iredell County,* NCFCC



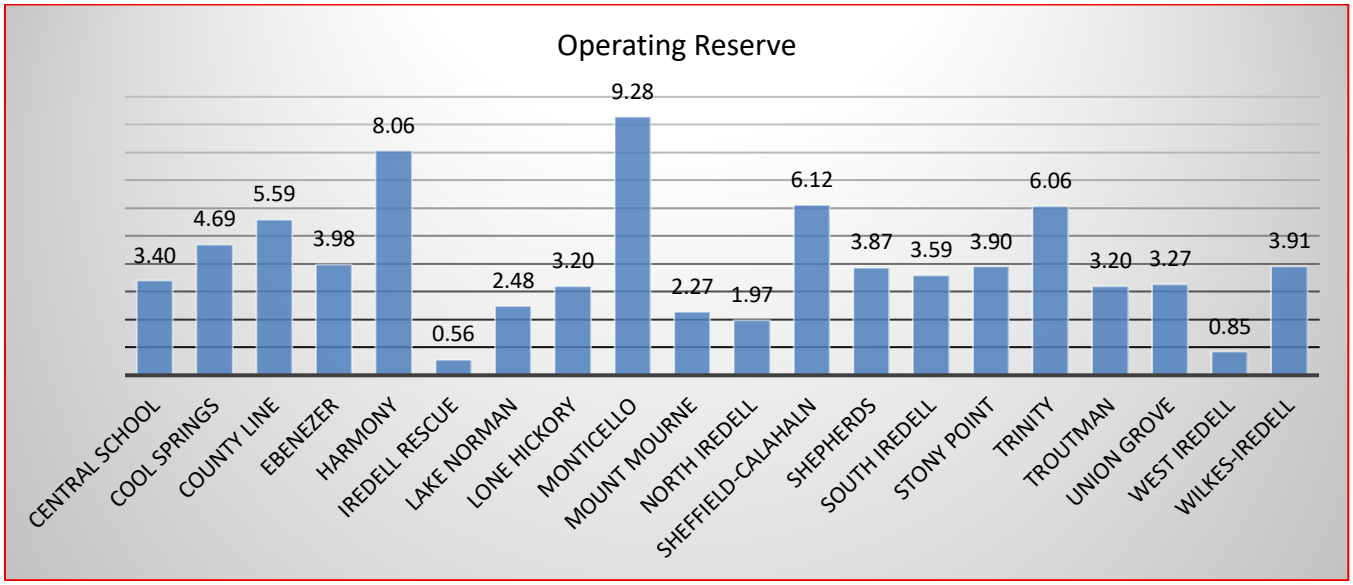
Unrestricted Net Assets at End of Reporting Year (2024)



Financial Ratios:

Financial ratios can help to evaluate a nonprofit fire department's financial health, efficiency, and sustainability. Each ratio focuses on a different aspect of operations, offering insights into how the organization manages its resources and fulfills its mission.

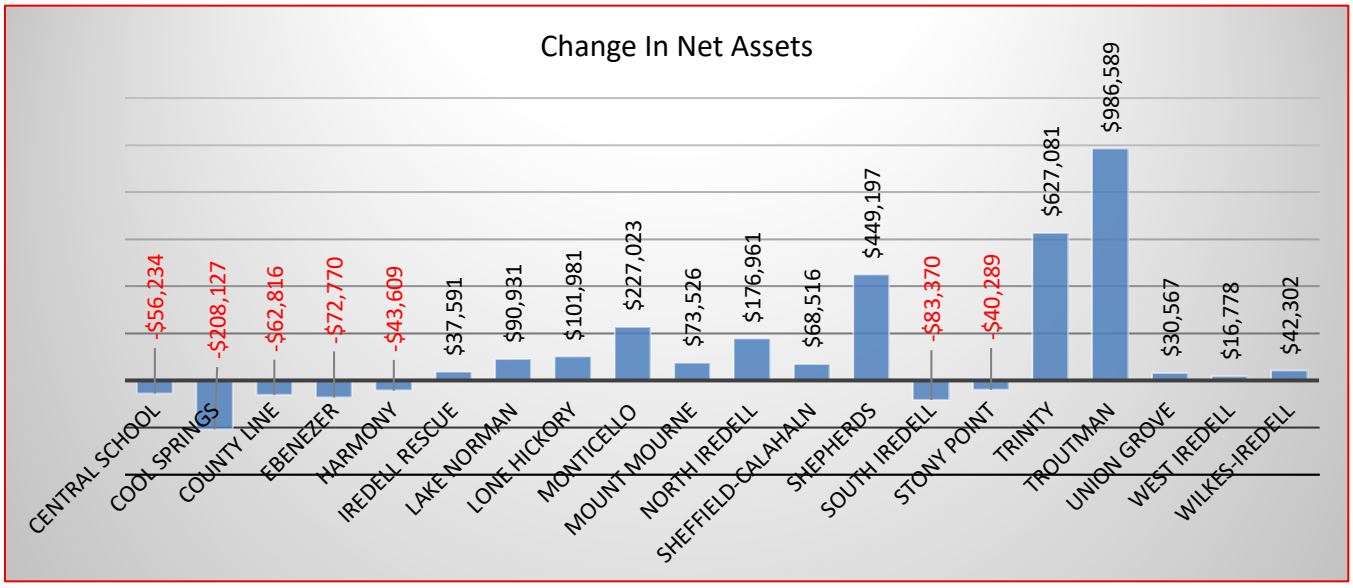
- The operating reserve ratio measures how long a department can continue operating using its available net assets, without bringing in additional income. Although this is an unlikely scenario, a higher ratio indicates a stronger financial cushion, while a low or negative ratio may indicate vulnerability should an unexpected financial challenge present itself.



- The change in net assets reflects the overall financial result of the year—essentially indicating whether the department operated at a surplus or a deficit. A positive change suggests that the department brought in more revenue than it spent on operating and capital expenses during the fiscal year, thereby increasing its net worth. Conversely, a negative change in net assets indicates that expenditures exceeded revenues, reducing the department's financial position.

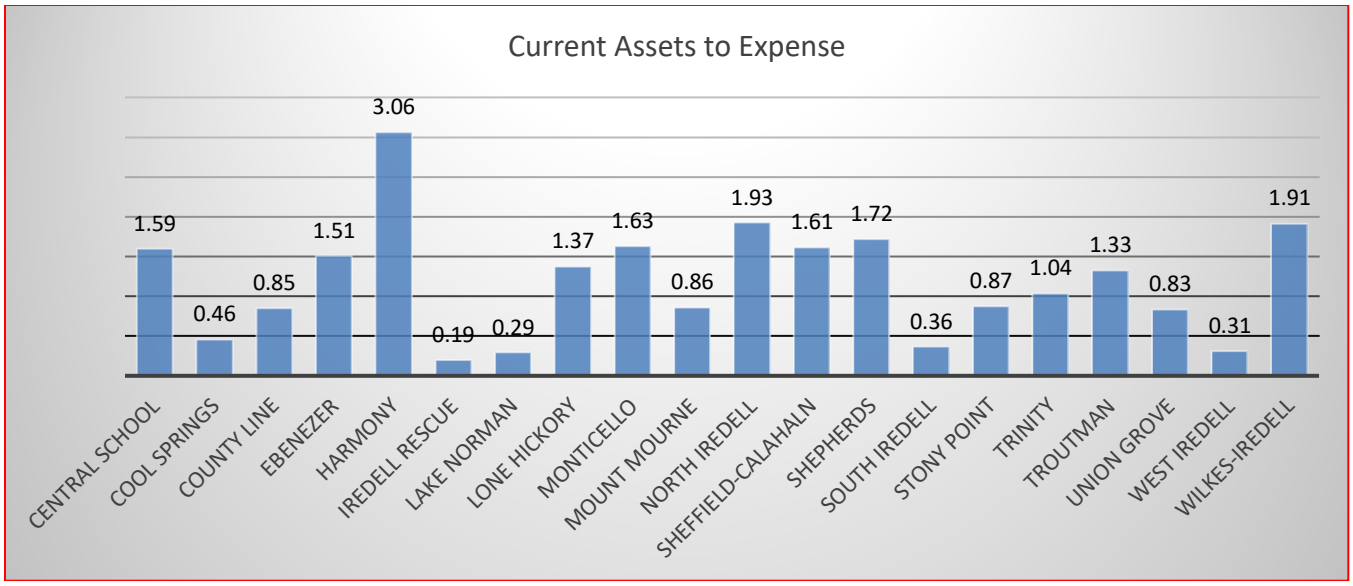
  However, it's important to recognize that non-cash expenses, such as depreciation, can significantly influence this figure. Depreciation represents the allocation of the cost of capital assets (such as fire trucks, equipment, and buildings) over their useful lives. While it does not involve an actual outflow of cash during the year, it is recorded as an expense on the financial statements

to reflect the gradual wear and tear or obsolescence of long-term assets. As a result, even if the department's cash flow is positive, meaning it took in more cash than it spent, the reported change in net assets may still be negative if depreciation and other non-cash expenses are substantial. Therefore, understanding the impact of depreciation is essential when interpreting net asset changes, as it can create the appearance of an operating deficit even when day-to-day financial operations remain stable or cash positive.

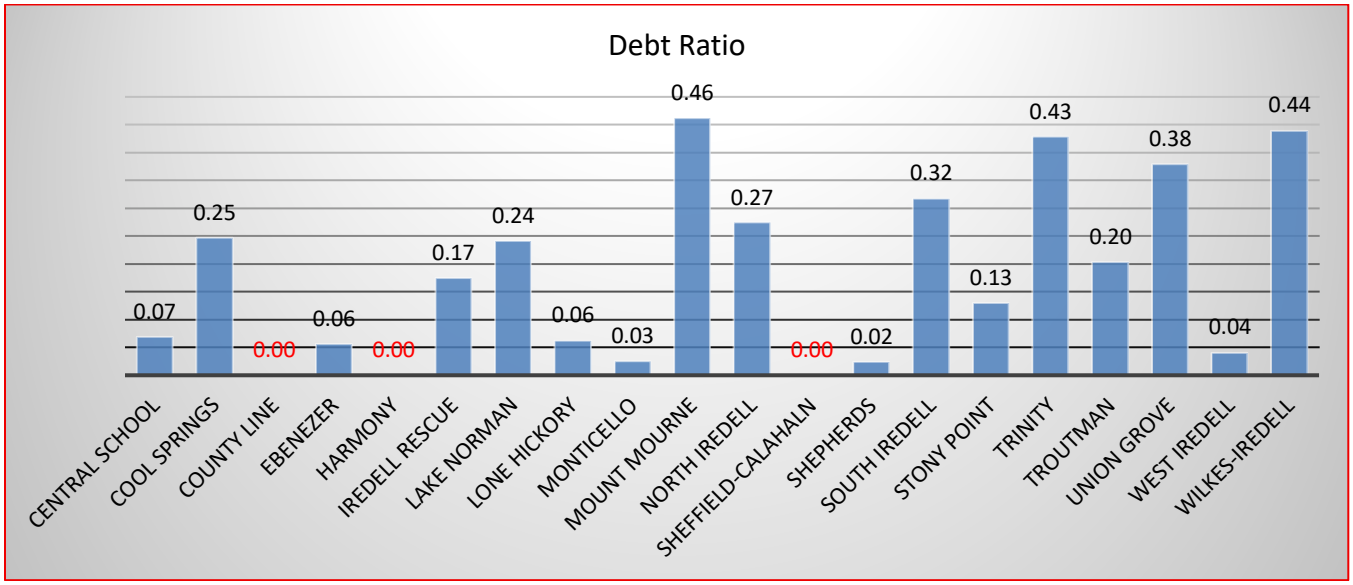


- The current assets to expense ratio[3] show how well the department's short-term assets—typically cash and other readily available resources—can cover its annual expenses. A higher ratio suggests the department has more liquidity and is better positioned to meet its short-term obligations.

[3] This ratio is not always available if the department utilized a simplified nonprofit financial filing (990-EZ).



- The debt ratio compares total liabilities to total assets, providing insight into the extent to which the department relies on borrowed funds. A lower ratio suggests less reliance on debt, while a higher ratio indicates greater dependency on debt and potentially higher financial exposure.

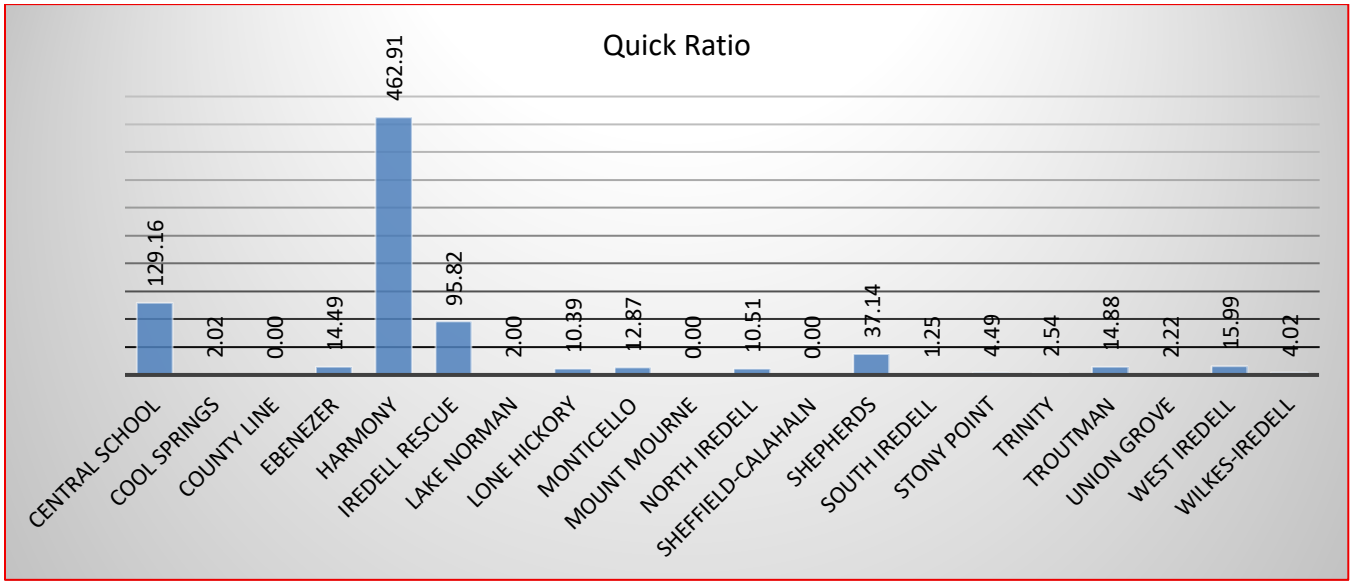


- The quick ratio [4] evaluates short-term financial stability by comparing the most liquid assets—such as cash, cash equivalents, and receivables—to current liabilities. This ratio measures the department's ability to meet its immediate

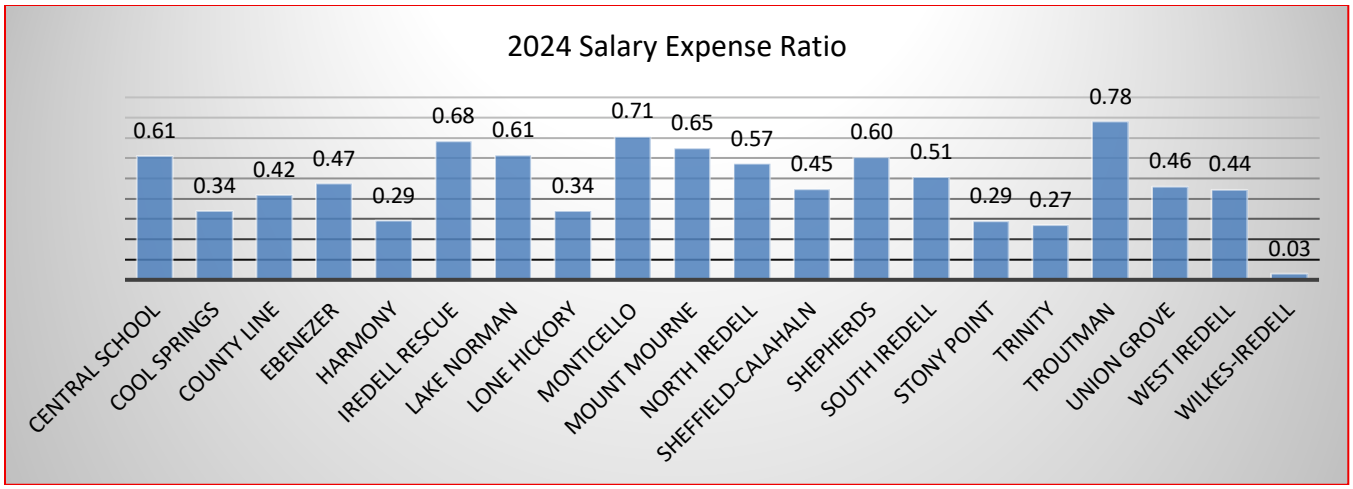
[4] County Line, Mount Mourne and Sheffield-Calahaln reported zero current liabilities in 2024 which results in a zero quick ratio, due to a division by zero error.

financial obligations without having to sell or liquidate long-term assets like equipment or property. In essence, it answers the question: if all current liabilities came due today, could the department cover them using only its most accessible resources?

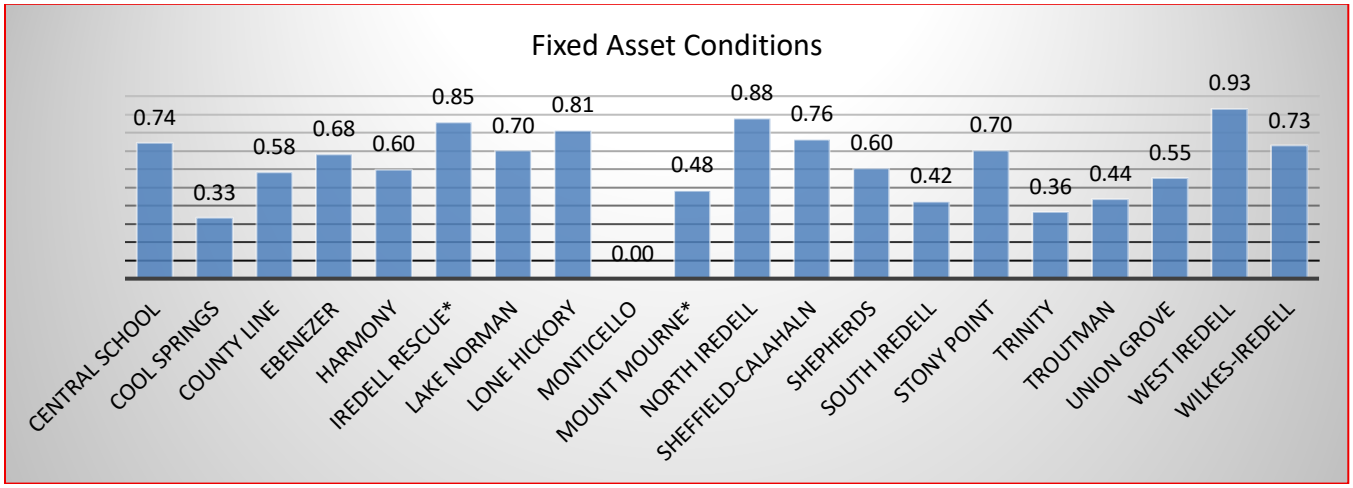
For a non-profit fire department, maintaining a healthy quick ratio is especially important because it reflects financial resilience and operational readiness. A ratio significantly above 1.0 generally indicates a strong ability to handle short-term liabilities, such as payroll, vendor payments, or emergency repairs, without financial strain. On the other hand, a quick ratio below 1.0 may suggest potential liquidity challenges, signaling that the department could struggle to pay its immediate obligations without delays in receivables or external funding support.



- The salary expense ratio shows what proportion of total expenses is spent on salaries and compensation. For department's that rely heavily on volunteers and have no paid staff, this ratio may be zero, while those with paid part-time or full-time staffing will have higher ratios, reflecting their staffing structure.

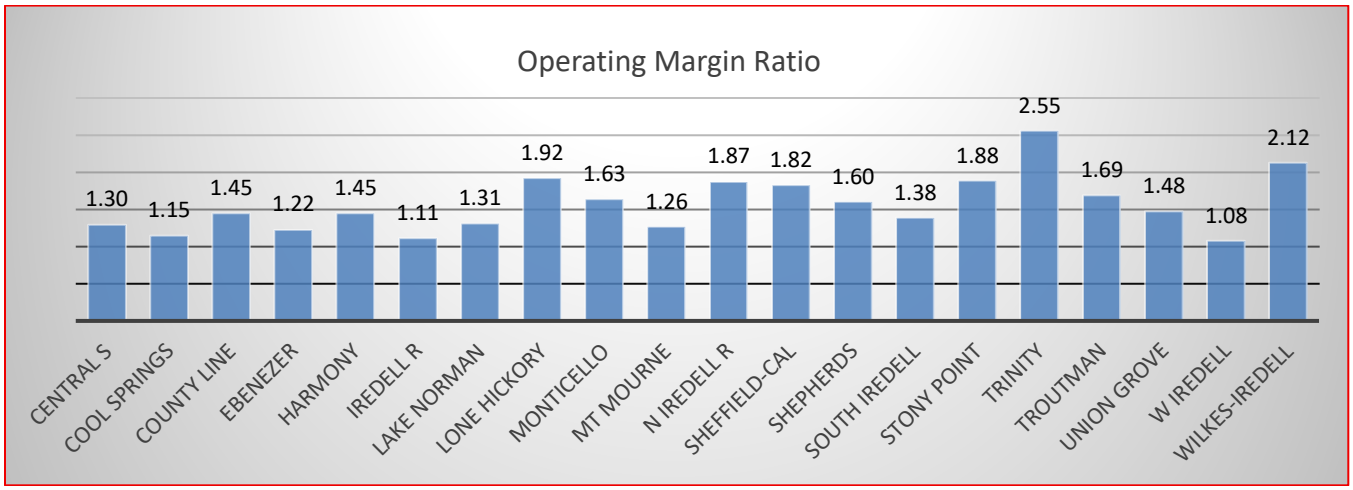


- The fixed asset condition ratio[5], though not always available, indicates the proportion of fixed assets that remain after accounting for depreciation. It provides insight into the age and condition of a department's long-term physical resources, such as buildings, apparatus, and equipment. A high fixed asset condition ratio means larger portion of the asset's value has been depreciated. This suggests that the assets are older or more heavily used. The department may need to plan for repairs or replacements in the near future. A low fixed asset condition ratio, on the other hand, means assets are newer or recently acquired, and may not require replacement or significant upkeep soon. Utilizing these ratios together can provide a picture of a non-profit fire department's financial position, efficiency, and capacity to carry out its programs sustainably.



[5] Monticello reported zero asset depreciation which results in a division by zero error.

Finally, the operating margin ratio is a measure of a nonprofit's ability to operate within its revenue during a given year. It is calculated by dividing annual revenue by annual expenses (Total Revenues/Total Expenses), showing whether the department generated enough income to cover its costs. A ratio above 1.0 indicates that the department ended the year with a surplus, while a ratio below 1.0 reflects a deficit. Because it captures the balance between revenues and expenses, the operating margin ratio is often used as a straightforward indicator of financial sustainability and the department's capacity to support its mission without relying on reserves or external borrowing. A ratio of 1 or higher is desired. All departments had an "Operating Margins Ratio" above 1.



Departmental Financial Summaries:

CENTRAL SCHOOL VOLUNTEER FIRE DEPARTMENT

A financial review of the Central School Volunteer Fire Department, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

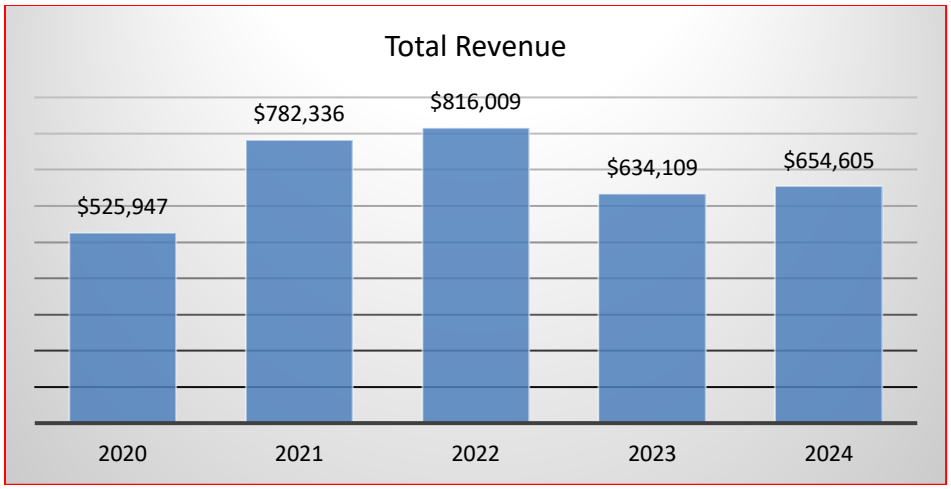
A review of the 2024 Federal 990 submission indicated that the department holds total current assets of $805,442 and fixed assets valued at $1,036,638 after accounting for accumulated depreciation of $3,012,021. Liabilities include current obligations amounting to $6,236 and long-term debt totaling $119,533.

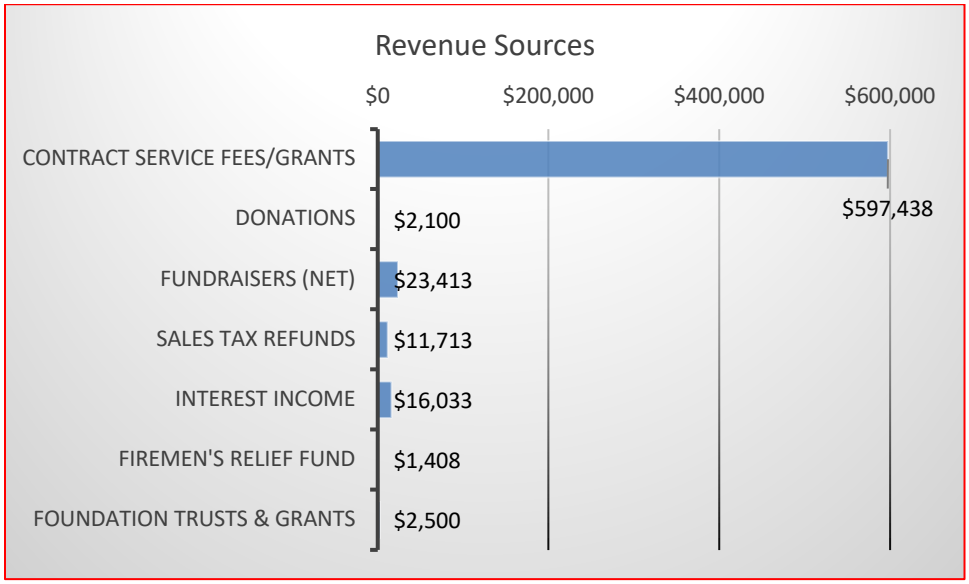
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $1,116,311. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported. This financial position reflects a strong asset base relative to outstanding liabilities.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees and grants, predominantly received from Iredell County. In 2024, these contract fees amounted to $597,438, marking a notable increase from $533,168 in 2023, although still below the peak of $775,292 experienced in 2022. Revenue from donations saw significant fluctuation, peaking at $35,237 in 2023, with substantially smaller amounts in other years. Fundraisers contributed $23,413 in 2024, nearly triple the previous year's total of $8,907. Additionally, interest income rose significantly to $16,033 in 2024 from $5,369 in 2023. Other minor income streams such as the Firemen's Relief Fund and Foundation Trusts & Grants made modest contributions.





Expenditures

An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

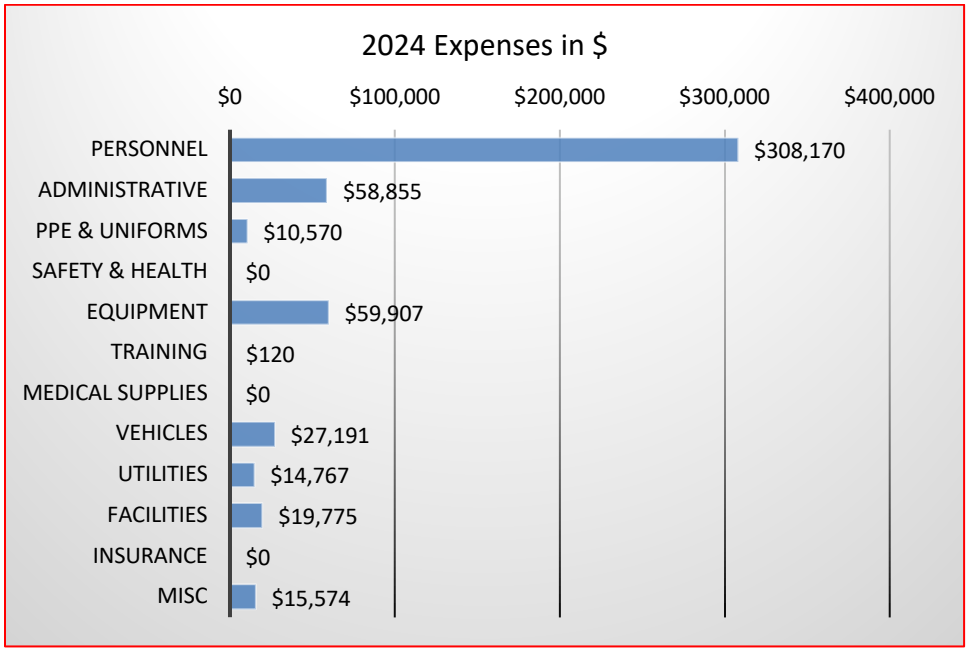
- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles

- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $308,170 or 60% of all expenses. This marks a substantial increase from previous years, reflecting an emphasis on personnel investment. Equipment costs accounted for 12% of total expenses, equating to $59,907, a reduction compared to previous highs of $107,703 in 2022 and $74,478 in 2023.

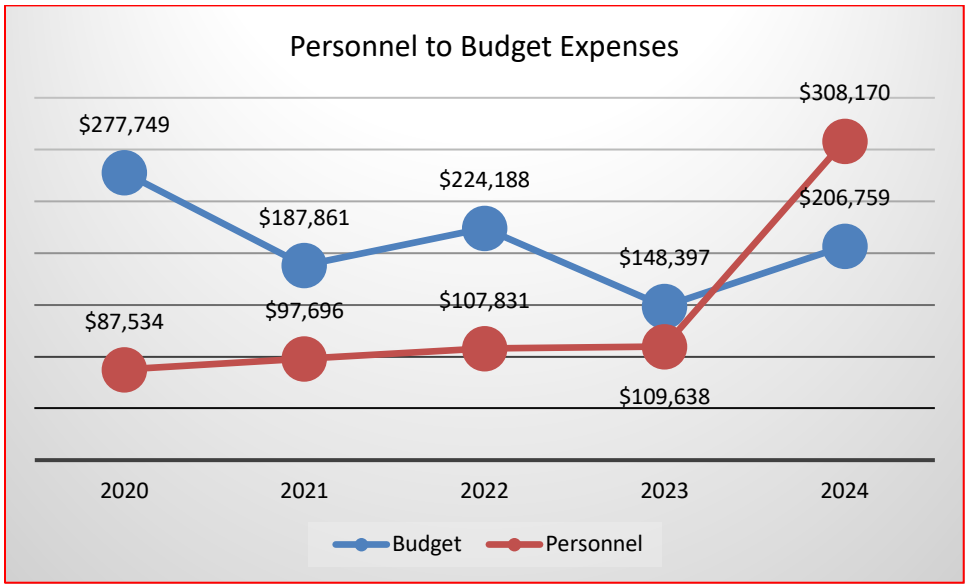
Administrative expenses comprised 11% of total expenses at $58,855, demonstrating a consistent proportion compared to recent years. Vehicle expenses in 2024 were $27,191, about half of the expenses incurred in 2020, reflecting ongoing cost management strategies. Notably, PPE & Uniforms, previously unfunded, received $10,570 in 2024, indicating a renewed purchasing of safety gear.

Utilities, facilities, and miscellaneous expenses represented minor but consistent components of the department's budget. However, insurance expenses, prominent in prior years, were not recorded in 2024.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel expenses represent the most significant financial commitment, experiencing considerable growth from $87,534 in 2020 to a notable peak of $308,170 in 2024. This steady increase underscores an increased investment in staffing, suggesting expanded operational capabilities or wage adjustments to better support personnel.



Administrative expenses experienced fluctuations, peaking at $49,445 in 2020, declining notably to around $33,000 between 2022 and 2023, and subsequently rising again in 2024 to $58,855

Expenditures on equipment demonstrated significant changes. While the department reported heavy expenditures in equipment in 2022, reaching $107,703, and previously at $86,443 in 2020, this expense category sharply declined to only $5,976 in 2021. By 2024, reported equipment spending had moderated at $59,907, possibly suggesting a cyclical nature of equipment acquisition and maintenance.

Vehicle-related expenses gradually decreased from a high of $55,723 in 2020 to $27,191 in 2024, indicating improved fleet efficiency or reduced maintenance needs. Meanwhile, utility costs exhibited moderate stability, maintaining consistent annual spending around $14,000 to $21,000 throughout the reviewed years.

	2024	2023	2022	2021	2020
Personnel	$308,170	$109,638	$107,831	$97,696	$87,534
Administrative	$58,855	$32,295	$33,314	$47,753	$49,445
PPE & Uniforms	$10,570	$0	$0	$0	$0
Safety & Health	$0	$0	$0	$0	$0
Equipment	$59,907	$74,478	$107,703	$5,976	$86,443
Training	$120	$0	$0	$170	$480
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$27,191	$17,171	$13,945	$35,049	$55,723
Utilities	$14,767	$13,578	$13,820	$21,313	$20,176
Facilities	$19,775	$0	$0	$15,954	$7,641
Insurance	$0	$0	$36,247	$31,601	$32,999
Misc	$15,574	$10,875	$19,159	$30,044	$24,843
	$514,929	$258,035	$332,019	$285,557	$365,283

Facility expenses, after an absence of recorded spending in 2022 and 2023, returned to $19,775 in 2024. Facility spending in previous years may have been categorized in other line items.

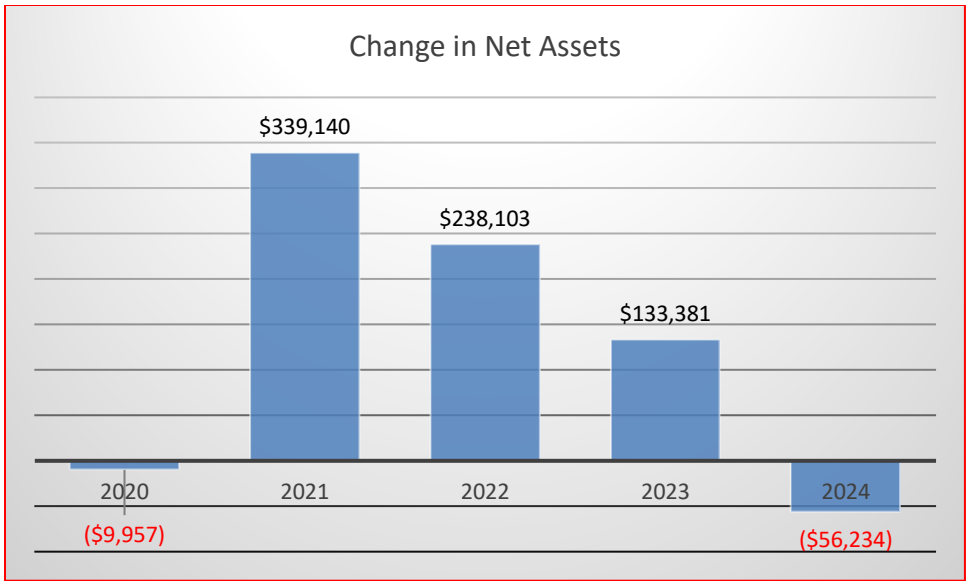
PPE and uniform expenses appeared for the first time in 2024 at $10,570, recording spending on safety gear and personal protective equipment for personnel.

Insurance costs, which had been significant in earlier years (approximately $32,000 to $36,000 from 2020 through 2022), was not recorded in 2023 and 2024.

Miscellaneous expenses showed varying degrees of fluctuation, peaking at $30,044 in 2021 before declining sharply to $10,875 in 2023 and moderately rising again to $15,574 in 2024. These fluctuations may reflect varying incidental or non-recurring expenses.

Net Assets

Reviewing the change in net assets from 2020 to 2024 revealed varied outcomes, with positive gains in 2021 through 2023, peaking in 2021 at $339,140. However, 2024 saw a negative shift with a loss of $56,234, contrasting with prior financial gains.



Financial Ratio Analysis

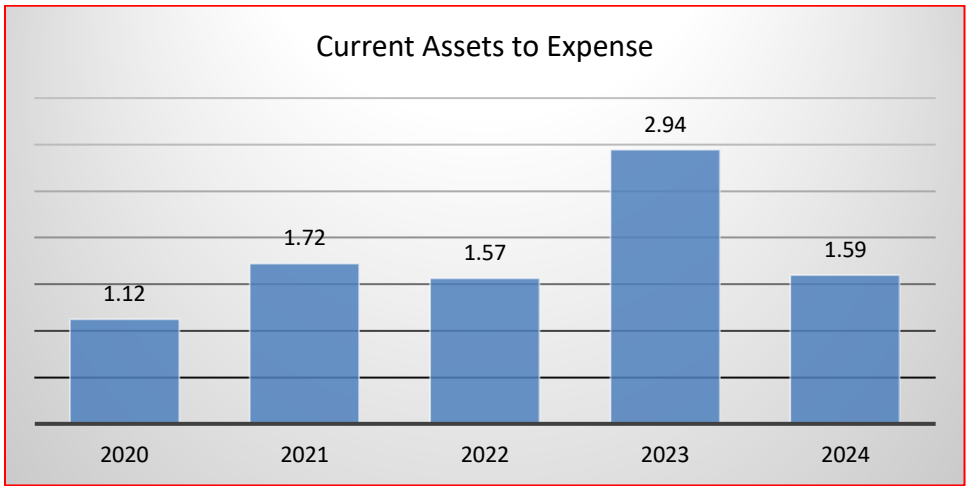
The financial performance of the Central School Volunteer Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a positive pattern over the years, although experiencing a slight decline to 3.40 in 2024 from a high of 7.14 in 2023. This ratio indicates the department maintains sufficient reserves to cover ongoing expenses.

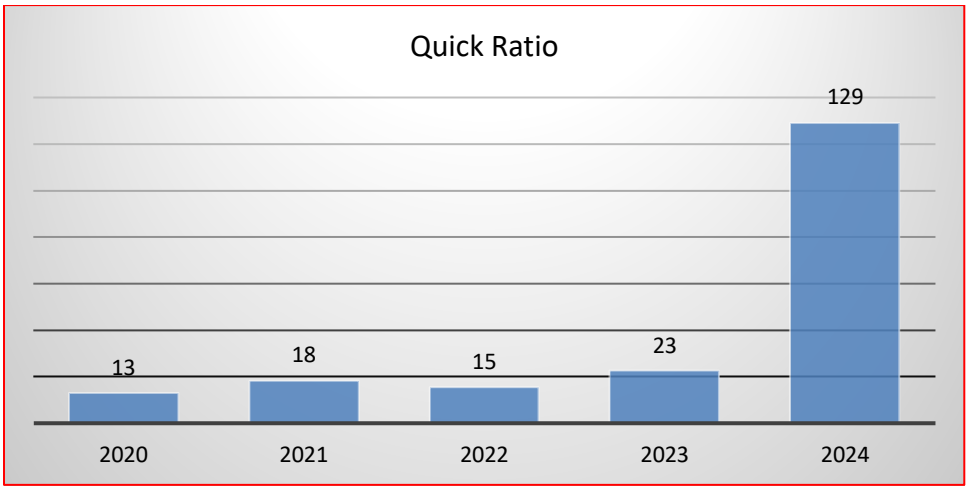


The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. In 2024, the ratio was at 1.59, showing

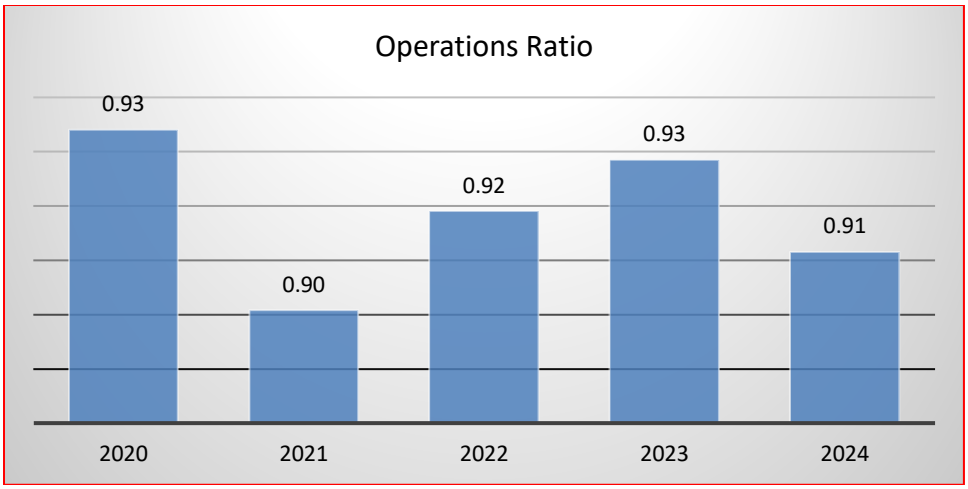
adequate short-term financial health. This was a decrease from 2023's 2.94, but an improvement compared to the lower values of 1.57 in 2022.



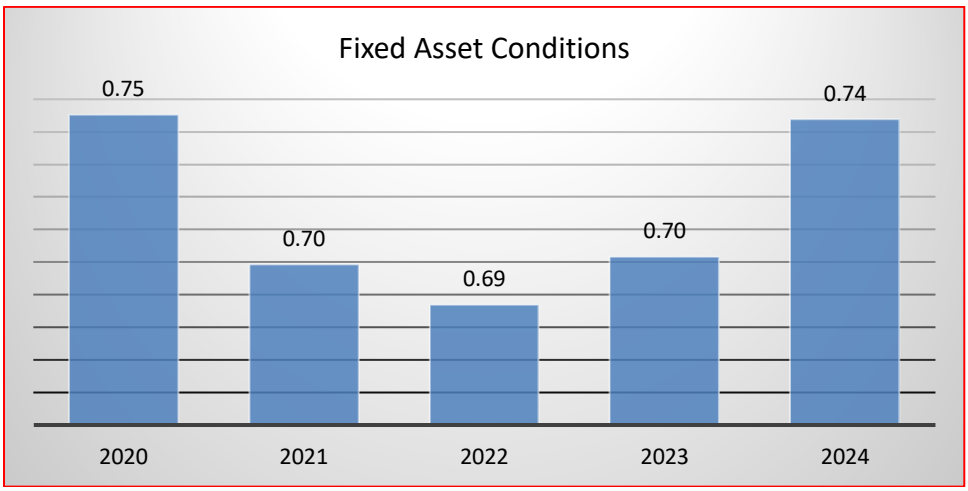
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, showed wide fluctuations. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. High ratios throughout the five years illustrate strong short-term liquidity.



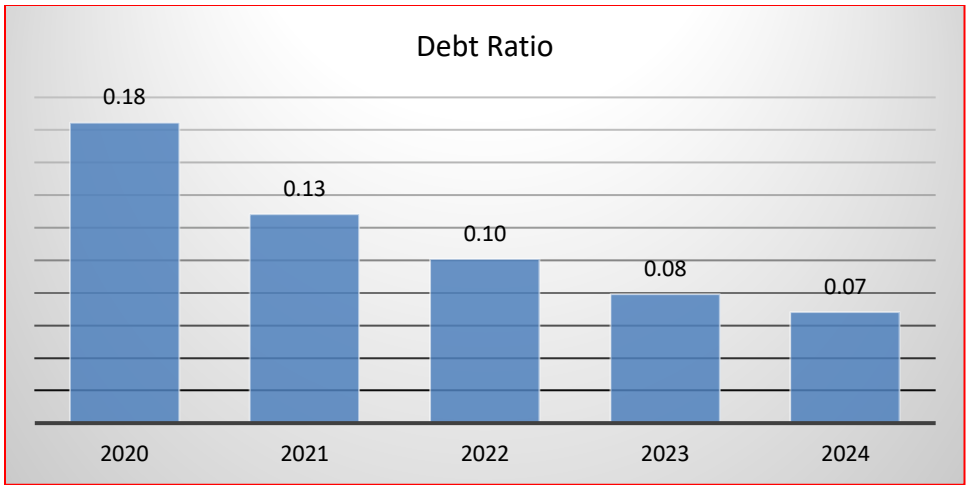
The *Operations Ratio*, which evaluates the department's operating efficiency, remained very consistent across the years. This ratio indicates that 91% of the department's resources were directed at the operation of providing fire and rescue services. This is a strong indicator of operational efficiency.



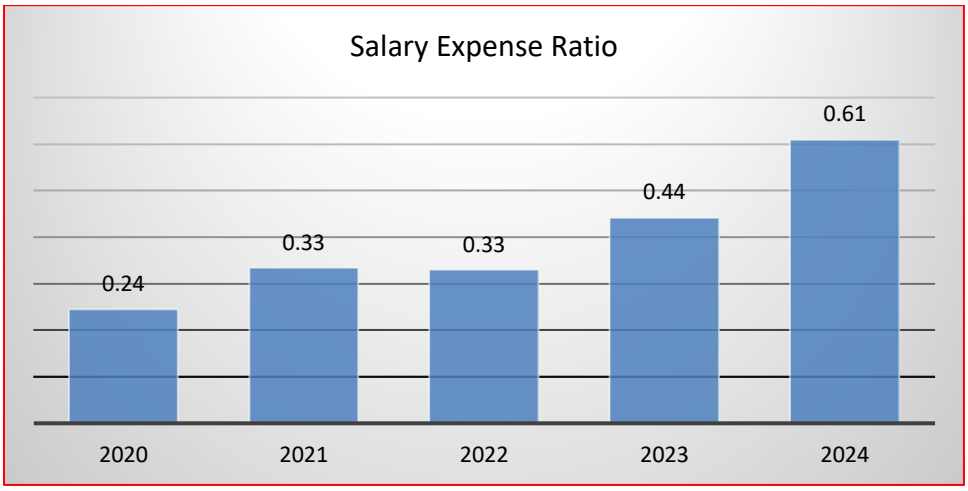
The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicated a slight increase in asset aging in 2024 with a ratio of 0.74, up from lower figures in previous years. Higher values signify aging assets, implying a potential need for increased maintenance or asset replacement planning in the near future. In the present case, approximately 74% of the department's assets have been depreciated.



The Debt Ratio, indicative of financial leverage, decreased favorably over time, reaching its lowest point of 0.07 in 2024 from a high of 0.18 in 2020. This indicates that in 2024, approximately 7% of the department's assets were financed by debt. This reduction suggests a decreasing reliance on debt, improving financial stability.



The *Salary Expense Ratio* increased notably in 2024 to 0.61, from 2023's ratio of 0.44. This indicates an increased investment in personnel, potentially reflecting expanded operations or necessary salary adjustments.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Paula Call serves as the budget or finance officer, managing financial oversight responsibilities. The fire chief prepares an annual department budget, which is then subject to review and approval by the board of directors.

The department undergoes annual independent financial reviews conducted by the external accounting firm Hawkins and Hawkins, aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

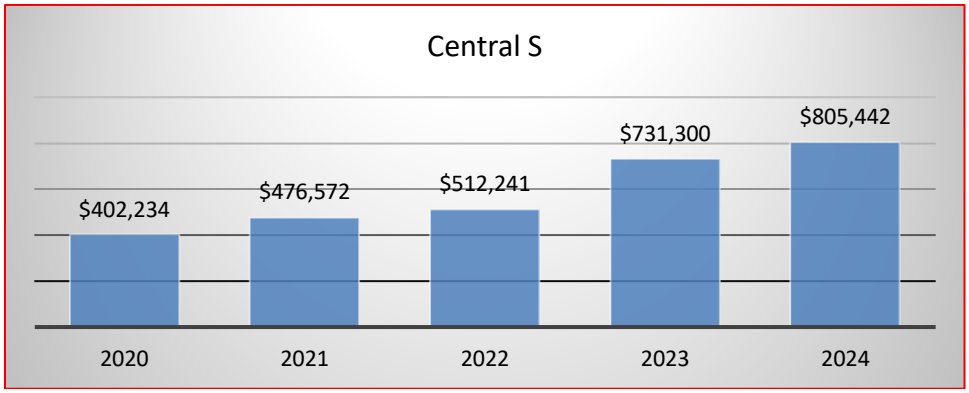
According to the department, cash access controls are implemented to safeguard monetary resources. Additionally, controls for departmental credit card usage are in place, which include established credit limits and monthly reviews of all credit card statements to identify and address any discrepancies or unauthorized charges.

The department has outlined a purchasing policy requiring board of director approval for all major acquisitions. It defines capital items as assets valued at $2,500 or greater. These capital items are tracked through an annual inventory process and recorded using either Excel or Fire Due Reporting Software, maintaining detailed records for asset management purposes.

These measures collectively reflect the department's reported approach toward managing financial resources, maintaining oversight, and supporting accountability.

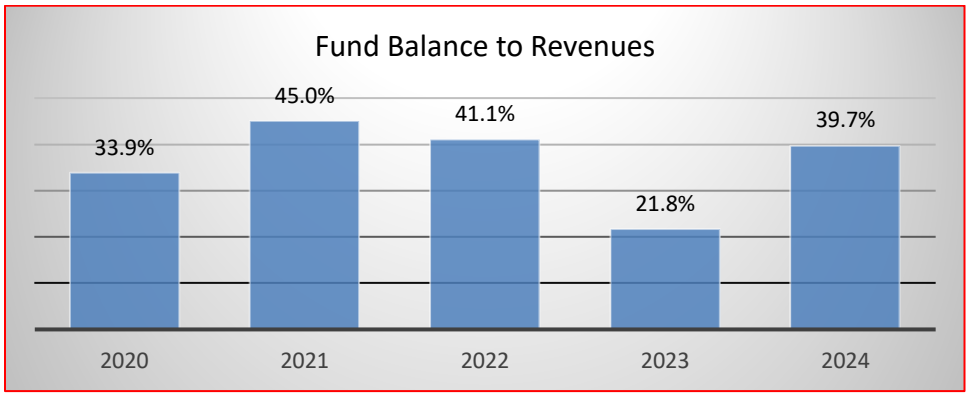
Fund Balance and Reserves

A review of the department's liquid net assets indicated a steady increase over the five review years. These assets grew gradually from 2020 through 2022 by an average of approximately $55 thousand dollars and then jumped by nearly $220 thousand dollars in 2023. There was a $74,142 increase in fund balance in 2024.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and

the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.



External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in accordance with the modified basis of accounting.

COOL SPRINGS VOLUNTEER FIRE DEPARTMENT

A financial review of the Cool Springs Volunteer Fire Department, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

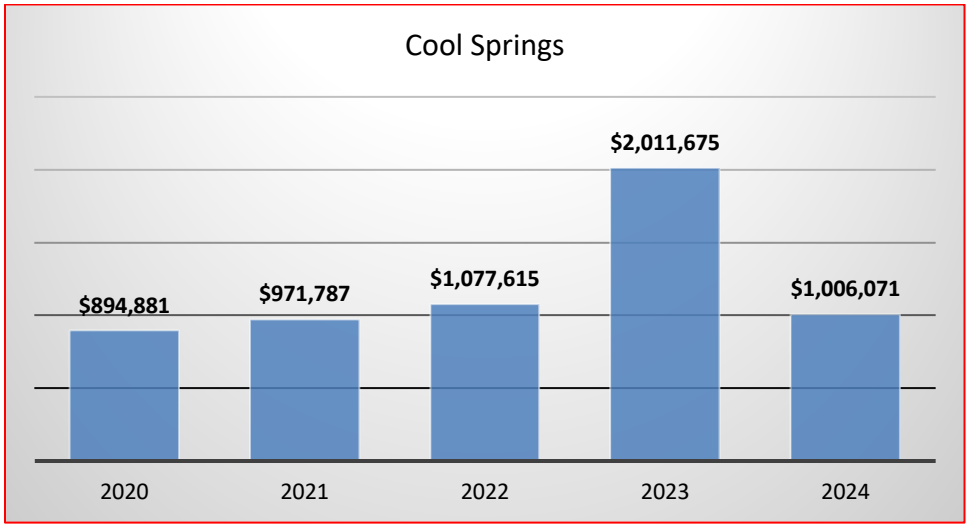
A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $399,229 and fixed assets valued at $5,061,775 after accounting for accumulated depreciation of $2,532,862. Liabilities include current obligations amounting to $197,212 and long-term debt totaling $1,147,908

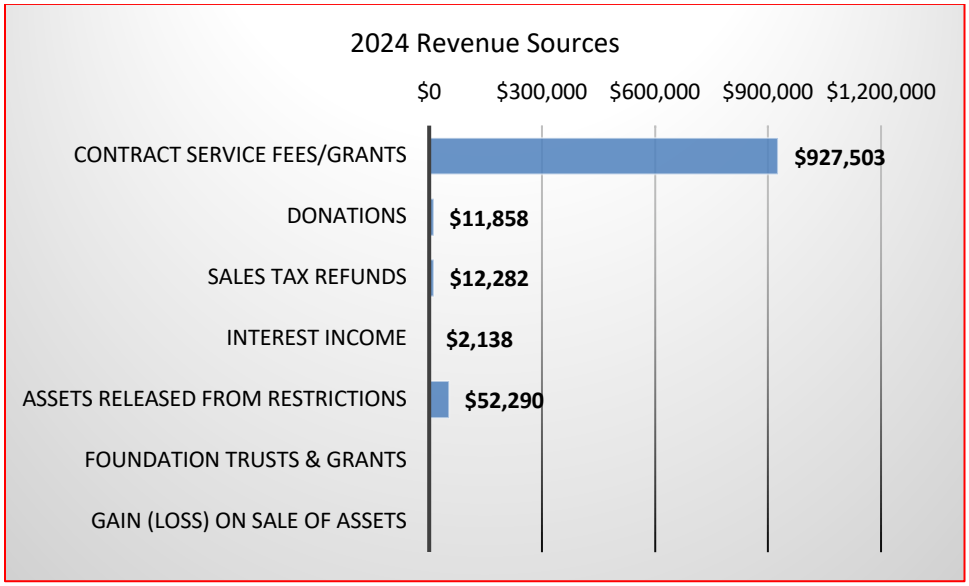
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $4,115,884. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported. This financial position reflects a strong asset base relative to outstanding liabilities.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees and grants, predominantly received from Iredell County. In 2024, these contract fees amounted to $927,503, marking a decrease from $1,866,158 in 2023. Revenue from donations saw slight fluctuations, peaking at $17,244 in 2022, with smaller amounts in other years. Sales tax refunds averaged approximately $18 thousand dollars per year. Foundation Trusts & Grants provided $98,855 and $187,672 in 2023 and 2022 respectively. A gain of $77,663 was realized in 2021 through the sale of assets and a $15,212 loss of sale of assets was reported in 2022. The department’s five-year income peaked in 2023 at $2,011,675 and returned to an average level of $1,006,071 in 2024 $52,290 in restricted assets were released from restrictions in 2024.


Cool Springs
$894,881
$971,787
$1,077,615
$2,011,675
$1,006,071
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$300,000
$600,000
$900,000
$1,200,000
CONTRACT SERVICE FEES/GRANTS
$927,503
DONATIONS
$11,858
SALES TAX REFUNDS
$12,282
INTEREST INCOME
$2,138
ASSETS RELEASED FROM RESTRICTIONS
$52,290
FOUNDATION TRUSTS & GRANTS
GAIN (LOSS) ON SALE OF ASSETS

Expenditures

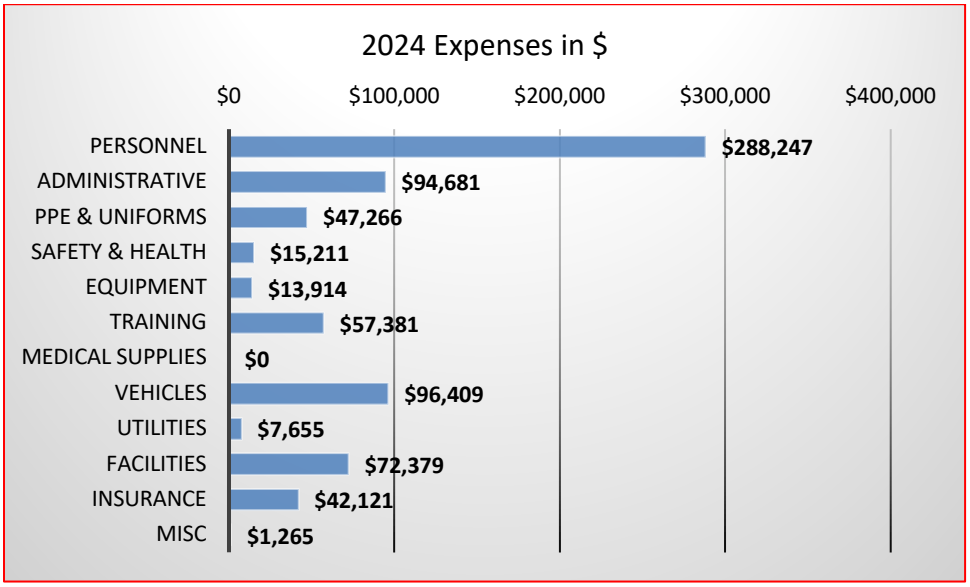
An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $288,247 or 39% of all expenses. This marks a slight decrease from the previous two years of 41% and 45% respectively. Administrative and vehicular costs each accounted for 13% of total expenses, at $94,681 and $96,409 respectively.

Facility expenses comprised 10% of total expenses at $7,655, demonstrating a consistent proportion compared to recent years. Vehicle expenses in 2024 were $96,409, an increase of approximately $28,000 from 2023 and $58,000 from 2022. PPE & Uniforms have consistently averaged approximately 6% of the annual expenses.

Utilities, facilities, and insurance expenses represented minor but consistent components of the department's budget with their percentage of the budget increasing or decreasing by a percentage or two each year.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $220,746 in 2020 and rising each year to reach $288,247 by 2024. The most notable jumps occurred between 2021 and 2022 and again from 2023 to 2024. These increases suggest consistent salary growth, potential staffing expansions, or adjustments for inflation or benefits.

Administrative expenses experienced moderate fluctuations, starting at $87,095 in 2020 and peaking in 2022 at $104,818. Afterward, administrative costs slightly declined, stabilizing around $94,681 in 2024. The trend reflects relatively steady administrative spending with a temporary peak in 2022 that may have been driven by project-specific or one-time administrative needs.

Expenditures on PPE and uniforms varied significantly over the five years. The department spent $47,763 in 2020, dropped sharply to $22,738 by 2022, and then increased again to $47,266 by 2024. The low point in 2022 may indicate a period of reduced purchasing or stockpiling, while the recent rise could reflect restocking efforts or policy changes regarding personal protective equipment.

Spending on safety and health initiatives steadily rose from $4,726 in 2020 to $18,805 in 2023, before slightly decreasing to $15,211 in 2024. The overall growth trend suggests an increased emphasis on health and safety measures, although the slight decline in 2024 could reflect completion of specific programs or cost optimization.

Equipment expenditures fluctuated across the five years. After a high of $23,746 in 2020, costs fell and remained moderate, with a small spike in 2022. By 2024, equipment spending stood at $13,914. This pattern could indicate an initial investment in durable assets followed by a transition to maintenance-level equipment needs.

Training expenses saw considerable changes, starting at $25,043 in 2020, dipping in 2021 and 2022, then surging to over $60,000 in 2023 and remaining high at $57,381 in 2024. The significant increase in 2023 suggests a renewed focus on personnel development, certification, or expanded training programs.

The department reported no expenditures on medical supplies across all five years. This consistent absence suggests that medical supply needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

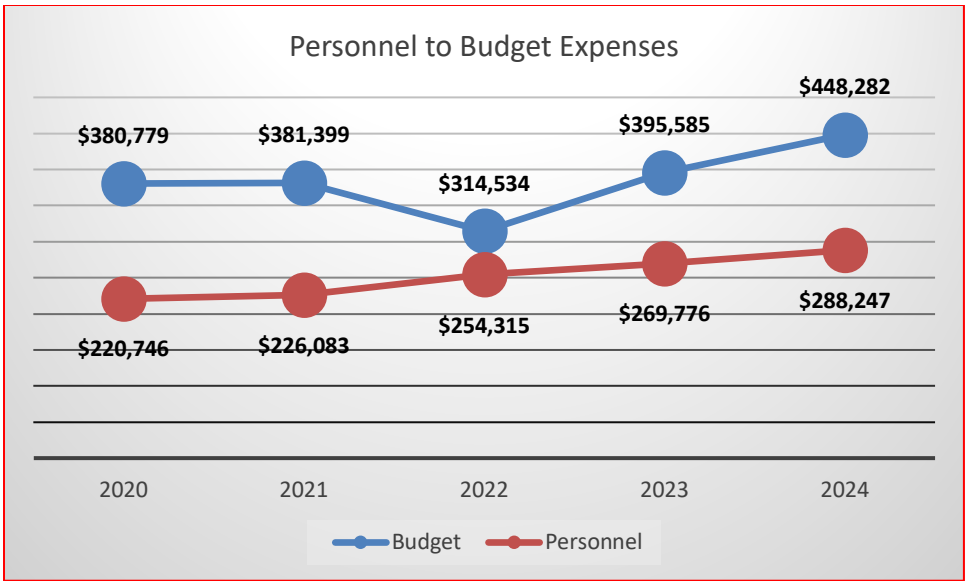
Vehicle-related expenses fluctuated noticeably, beginning at $73,304 in 2020, dropping in 2022 to $38,842, and rising sharply to $96,409 by 2024. The increase in the most recent year indicates either new vehicle acquisitions, significant maintenance investments, or upgrades to the fleet.

Utility costs rose modestly over the review period, from $6,383 in 2020 to $7,655 in 2024. The gradual increase aligns with typical trends in utility price escalation and potentially minor facility expansions or operational adjustments.

Facilities expenses exhibited variability, beginning at $69,260 in 2020, peaking in 2021 at $78,683, and then decreasing slightly before climbing again to $72,379 by 2024. These shifts could correspond to cyclical facility maintenance schedules or renovations spread over multiple years.

Insurance costs remained relatively consistent, ranging from $30,850 to $43,743 across the period. After a drop in 2022, insurance expenses increased again to $42,121 in 2024. These variations could reflect adjustments to policy coverage, market rate changes, or claim-related factors.

Miscellaneous expenses were low overall but varied from year to year. After starting at $2,016 in 2020, costs peaked at $5,504 in 2022 and then decreased to $1,265 by 2024. This irregular pattern suggests the presence of occasional non-recurring expenses outside the department's primary budget categories.



Administrative expenses experienced fluctuations, peaking at $49,445 in 2020, declining notably to around $33,000 between 2022 and 2023, and subsequently rising again in 2024 to $58,855. This variability could indicate evolving administrative requirements or shifts in overhead costs and management practices.

	2024	2023	2022	2021	2020
Personnel	$288,247	$269,776	$254,315	$226,083	$220,746
Administrative	$94,681	$93,983	$104,818	$98,305	$87,095
PPE & Uniforms	$47,266	$33,918	$22,738	$42,790	$47,763
Safety & Health	$15,211	$18,805	$9,718	$8,430	$4,726
Equipment	$13,914	$11,401	$14,054	$10,999	$23,746
Training	$57,381	$60,697	$21,932	$20,722	$25,043
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$96,409	$69,364	$38,842	$68,175	$73,304
Utilities	$7,655	$6,823	$6,749	$6,523	$6,383
Facilities	$72,379	$64,722	$59,329	$78,683	$69,260
Insurance	$42,121	$33,894	$30,850	$43,743	$41,443
Misc	$1,265	$1,978	$5,504	$3,029	$2,016
	$736,529	$665,361	$568,849	$607,482	$601,525

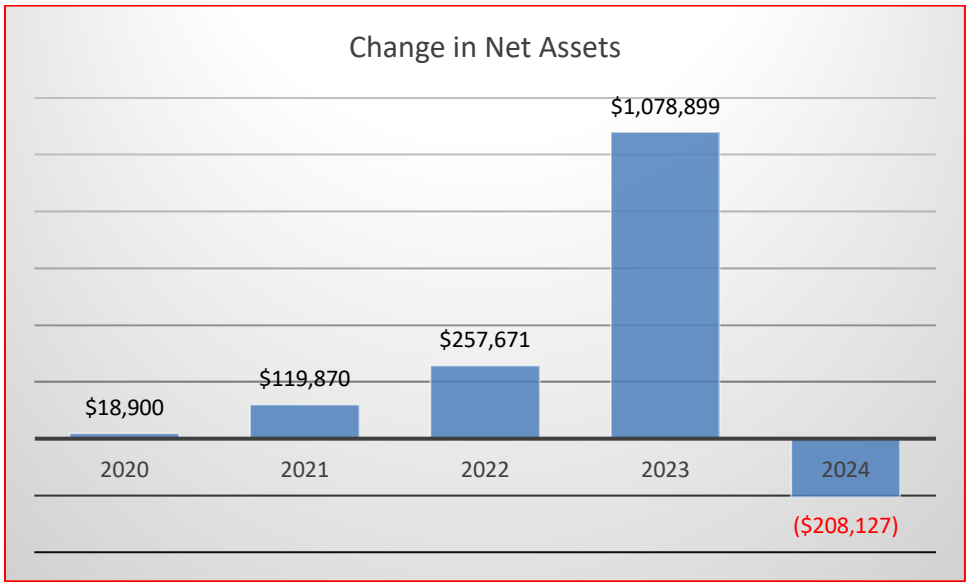
Expenditures on equipment demonstrated significant changes. While the department reported heavy expenditures in equipment in 2022, reaching $107,703, and previously at $86,443 in 2020, this expense category sharply declined to only $5,976 in 2021. By 2024, reported equipment spending had moderated at $59,907, possibly suggesting a cyclical nature of equipment acquisition and maintenance.

Vehicle-related expenses gradually decreased from a high of $55,723 in 2020 to $27,191 in 2024, possibly indicating improved fleet efficiency or reduced maintenance needs. Meanwhile, utility costs exhibited moderate stability,

maintaining consistent annual spending around $14,000 to $21,000 throughout the reviewed years.

Net Assets

Overall, the department experienced varied outcomes in net asset changes. Significant positive net asset increases occurred from 2021 to 2023, peaking at $1,078,899 in 2023. However, in 2024 the department experienced a negative change of $-208,127.



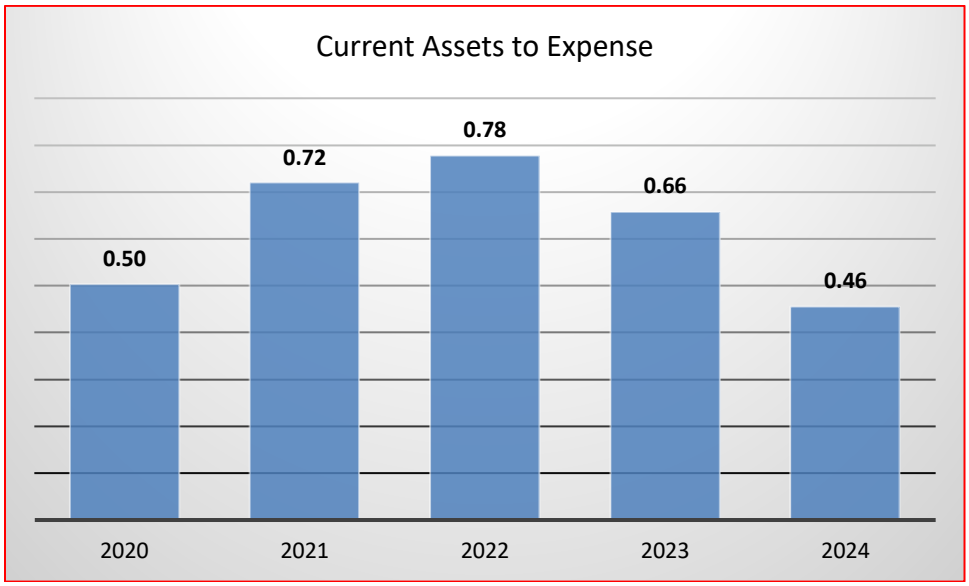
Financial Ratio Analysis

The financial performance of the Cool Springs Volunteer Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

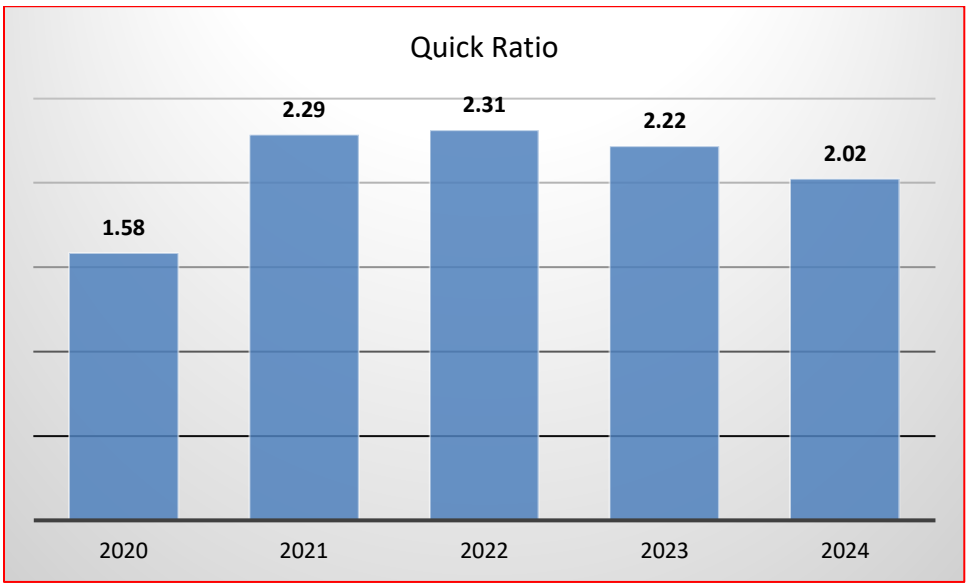
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a steady rising pattern over the years, although experiencing a decline to 4.69 in 2024 from a high of 6.50 in 2023. This ratio indicates the department maintains sufficient reserves to cover 4.69 years of annual expenses.



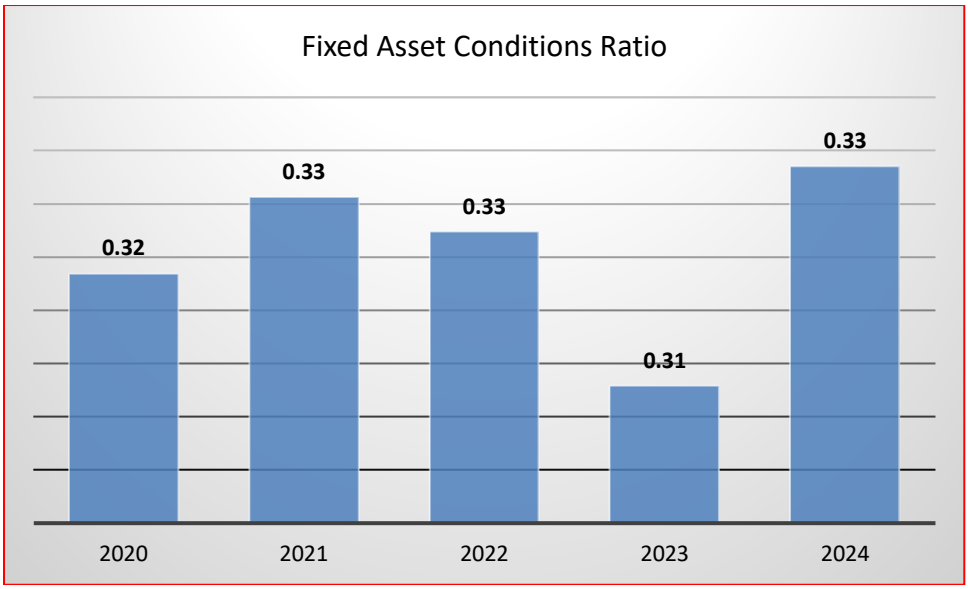
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio steadily increased from 0.50 in 2020 to a high of 0.78in 2022. In 2023 the ration decreased to 0.66 and in 2024, the ratio was at 0.346.



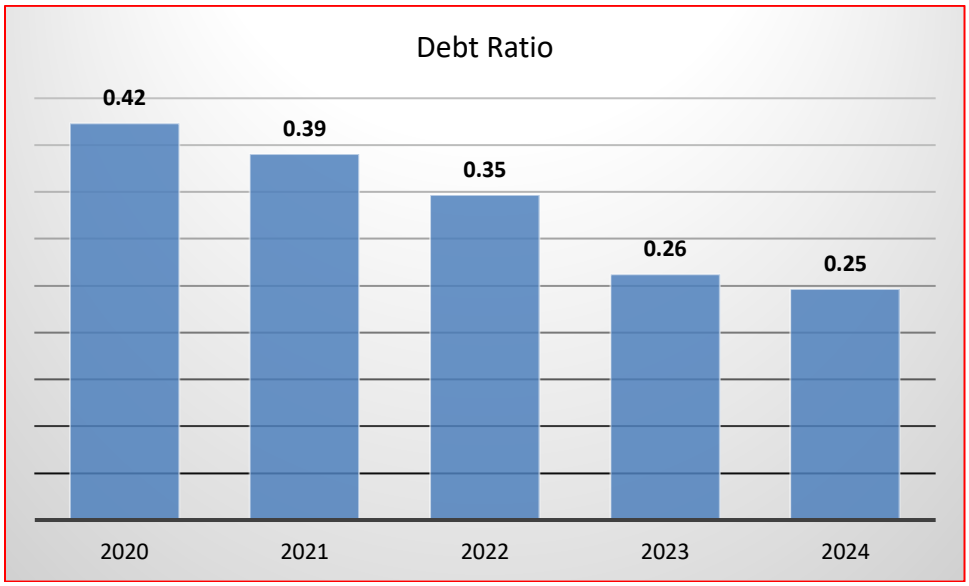
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated as 1.58 in 2020, 2.29 in 2021, 2.31 in 2022, and 2.22 in 2023. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The ratio of 2.02 in 2024 indicates $2.02 of liquid assets to meet every dollar of current liabilities.



The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a steady state of asset aging from 2020 through 2024 with an average annual ratio of 0.32. The ratios between 0.32 and 0.33 indicates that only approximately 32% to 33% of the assets' original cost has been depreciated over this period. Consequently, about 67% of the assets' value remains in 2024, suggesting that the department's fixed assets are relatively new. This implies that the department is operating with fairly new assets, likely reducing the risk of major maintenance needs or sudden capital expenditures in the short term.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a consistent and favorable trend of decreasing reliance on debt. In 2020, the department reported a debt ratio of 0.42, meaning that liabilities accounted for 42% of its total assets. Over the following years, the debt ratio gradually declined to 0.39 in 2021, 0.35 in 2022, 0.26 in 2023, and ultimately 0.25 by 2024 reflecting a slow but steady reduction in the department's financial leverage. A debt ratio of 0.25 by 2024 suggests that only 25% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of consistency in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.34, indicating that 34% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.35 in 2021 and continued rising to 0.41 in 2022. In 2023, the salary expense ratio peaked at 0.42, representing the highest proportion of salary expenses relative to total expenditures over the five-year period. By 2024, the ratio declined slightly back to 0.34.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Andy Baity serves as the budget or finance officer, managing financial oversight responsibilities. The fire chief prepares an annual department budget, building it from the previous year's budget, which is then subject to review and approval by the board of directors before being presented to the County Commissioners.

The department undergoes annual independent financial reviews conducted by the external accounting firm Moose, Martin, Haynes & Lundy, P.A., aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

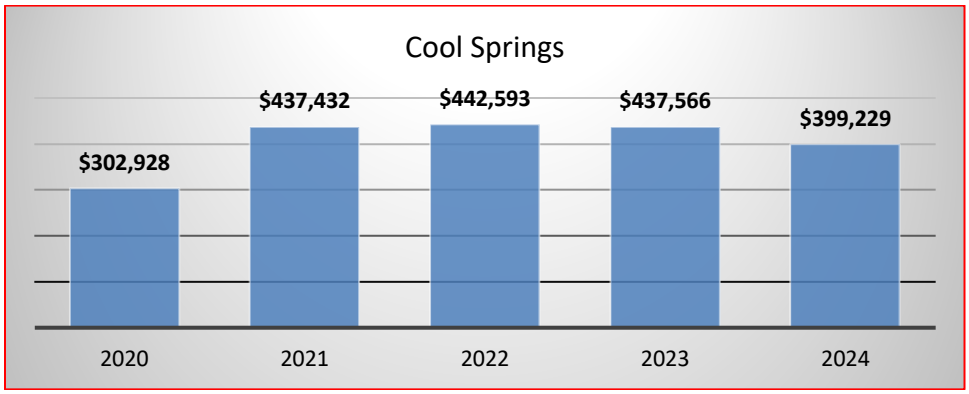
According to the department, cash access controls are implemented to safeguard monetary resources. Additionally, controls for departmental credit card usage are in place, Each credit card bill is approved by the Chief. All purchases require a receipt for approval and are billed to a line item in the budget with a description of the purchase included. All purchases are available to the nine Board of Directors for review.

The department has outlined a purchasing policy requiring board of director approval for all major acquisitions. Purchases that are not part of any budget line item must be approved by the Chief and/or the Board of Directors.

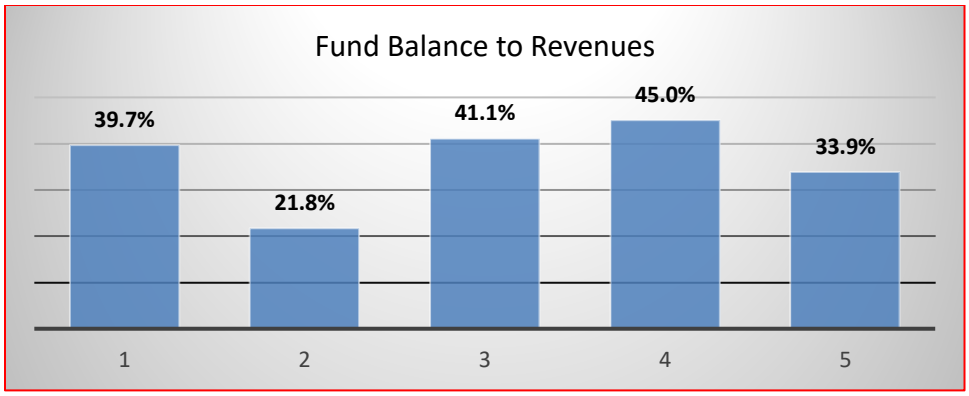
The department does not define a cost value for capital items. Assets are tracked using asset tags for certain items. Serial numbers of equipment are recorded when issued to fire personnel. The frequency of asset inventories was not recorded in the worksheet.

Fund Balance and Reserves

A review of the department's liquid net assets indicated a steady increase from 2020 through 2022. 2024's assets of $399,299 was a reduction from a high of $437,566 in 2023.



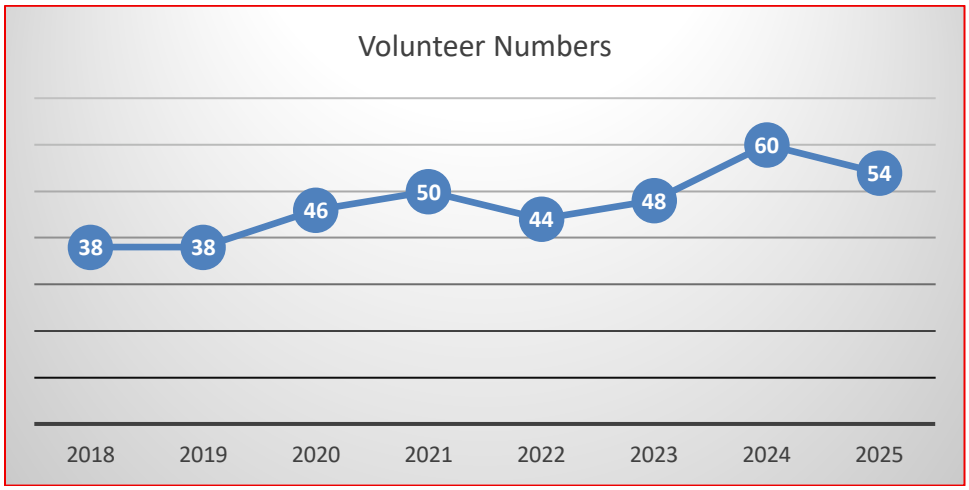
An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

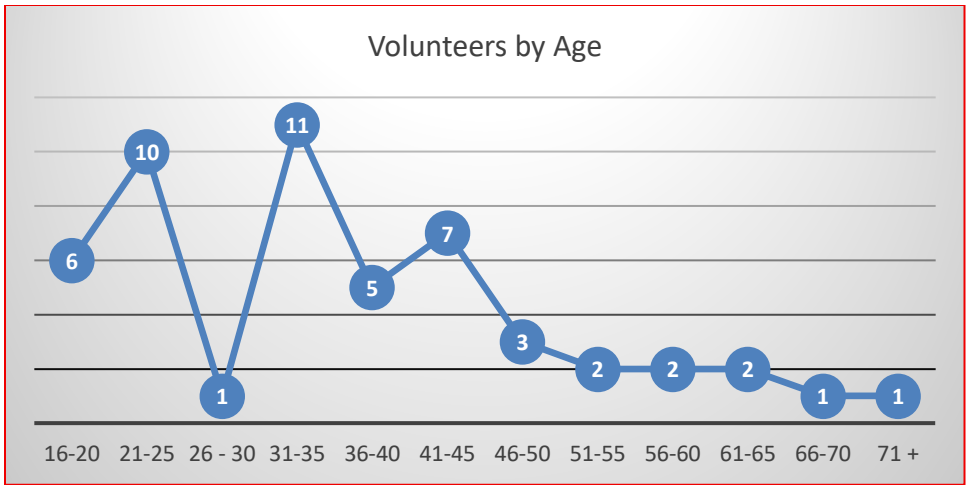


External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with the modified cash basis of accounting.

Volunteer Trends




Volunteers by Age
6
10
1
11
5
7
3
2
2
2
1
1
16-20
21-25
26 - 30
31-35
36-40
41-45
46-50
51-55
56-60
61-65
66-70
71 +

COUNTY LINE VOLUNTEER FIRE DEPARTMENT, INC.

A financial review of the County Line Volunteer Fire Department, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

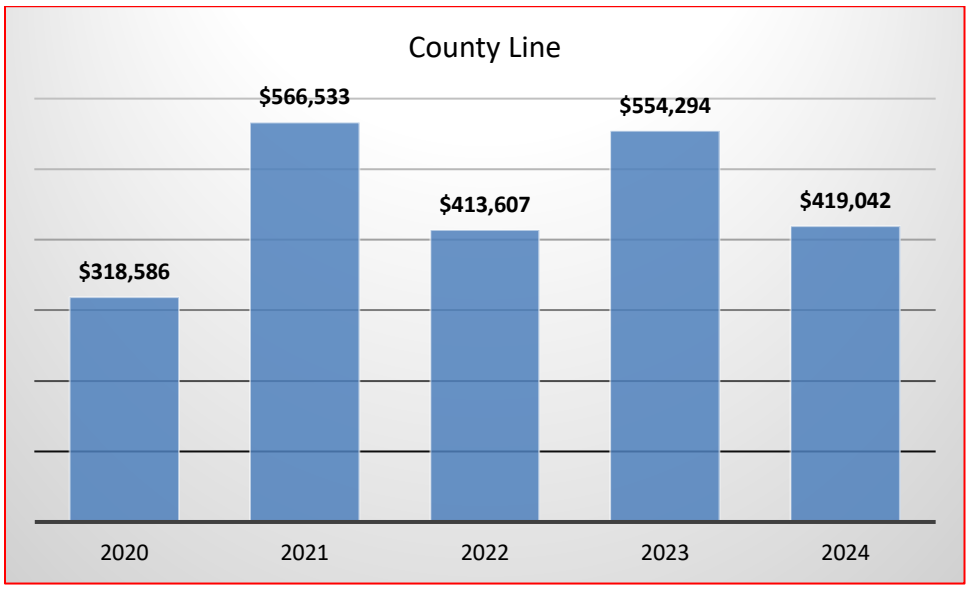
A review of the 2024 Statement of Revenues, Expenditures, and Changes in Fund Balances, indicated that the department holds total current assets of $244,577 and fixed assets valued at $1,371,107 after accounting for accumulated depreciation of $1,909,273. Liabilities including current obligations and long-term debt were reported as zero.

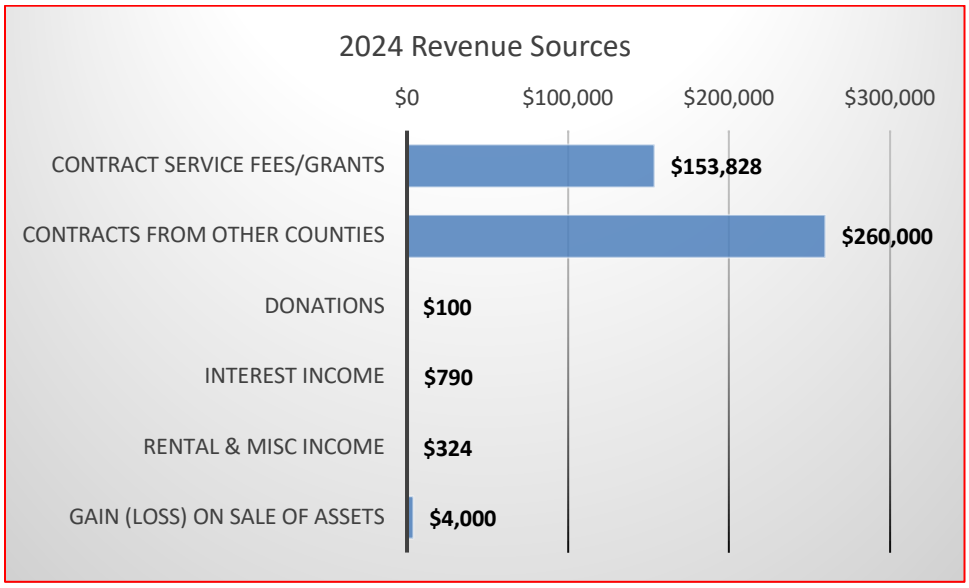
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $1,615,684. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported. This financial position reflects a strong asset base relative to outstanding liabilities.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees and grants. These were split between Davie County ($260,000) and from Iredell County ($153,828). In 2024, these contract fees totaled $413,828, marking a decrease from $480,924 in 2023. Revenue gained from sale of assets was $4,000. Donations were a small source of revenue at $100 for the year. Foundation Trusts & Grants provided $24,486 and $24,362 in 2023 and 2022 respectively but was not a revenue source in 2024. The department’s five-year income peaked in 2021 at $566,533 and averaged $454,412 over the five-year study period.


County Line
$318,586
$566,533
$413,607
$554,294
$419,042
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$100,000
$200,000
$300,000
CONTRACT SERVICE FEES/GRANTS
$153,828
CONTRACTS FROM OTHER COUNTIES
$260,000
DONATIONS
$100
INTEREST INCOME
$790
RENTAL & MISC INCOME
$324
GAIN (LOSS) ON SALE OF ASSETS
$4,000

Expenditures

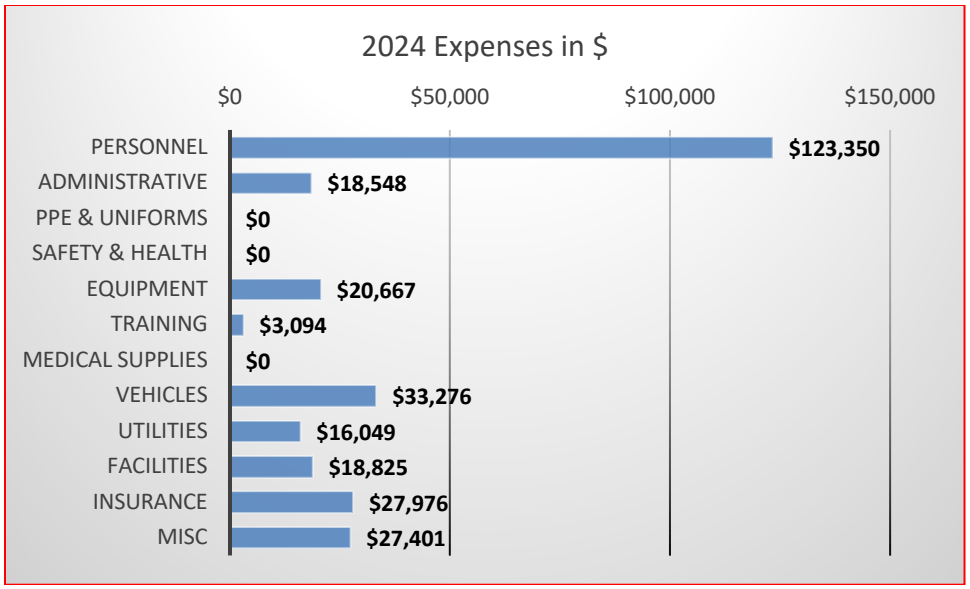
An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $123,350 or 43% of all expenses. This marks an increase from the previous two years of 33%. Vehicle costs accounted for 12% of total expenses, at $33,276.

Insurance costs comprised 10% of total expenses at $27,976, demonstrating a relatively consistent proportion compared to recent years. Miscellaneous expenses in 2024 were $27,401, a decrease of approximately $14,368 from 2023. Equipment, facilities, and utility expenses represented smaller but consistent components of the department's budget.

The department reported no expenditures on PPE & Uniforms, Safety & Health, or Medical Supplies across all five years. This consistent absence suggests that these expenditures were either minimal, met through other means, or categorized differently in the department's financial reporting.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $46,691 in 2020 and rising each year to reach $123,350 by 2024. This expenditure category increased each year by approximately $20,000. These increases suggest consistent salary growth, potential staffing expansions, or adjustments for inflation or benefits.

Administrative expenses experienced moderate fluctuations, starting at $11,374 in 2020 and peaking in 2024 at $18,548. 2022 saw the lowest expenditure level in this category at $7,469.

The department reported no expenditures on PPE & Uniforms across all five years. This consistent absence suggests that expenditures are either minimal, met through other means, or categorized differently in the department’s financial reporting.

The department reported no expenditures on Safety & Health across all five years. This consistent absence suggests that expenditures in this category are either minimal, met through other means, or categorized differently in the department’s financial reporting.

Equipment expenditures fluctuated across the five years. After a high of $26,068 in 2022, costs fell to $12,277 in 2023. By 2024, equipment spending stood at $20,667. This pattern could indicate initial investments in durable assets followed by a transition to maintenance-level equipment needs.

	2024	2023	2022	2021	2020
Personnel	$123,350	$104,940	$83,713	$60,216	$46,691
Administrative	$18,548	$16,648	$7,469	$13,483	$11,374
PPE & Uniforms	$0	$0	$0	$0	$0
Safety & Health	$0	$0	$0	$0	$0
Equipment	$20,667	$12,277	$26,068	$14,744	$8,703
Training	$3,094	$4,957	$7,287	$0	$0
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$33,276	$61,450	$40,167	$31,010	$41,880
Utilities	$16,049	$14,617	$16,386	$12,673	$14,101
Facilities	$18,825	$33,389	$19,224	$15,432	$11,780
Insurance	$27,976	$26,721	$27,234	$18,316	$25,971
Misc	$27,401	$41,769	$28,379	$16,261	$21,328
	$289,186	$316,768	$255,927	$182,135	$181,828

Training expenses were not reported in 2020 or 2021. Starting at $7,287 in 2022, it rose again to $4,957 in 2023 and ended at $3,094 in 2024.

The department reported no expenditures on medical supplies across all five years. This consistent absence suggests that medical supply needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

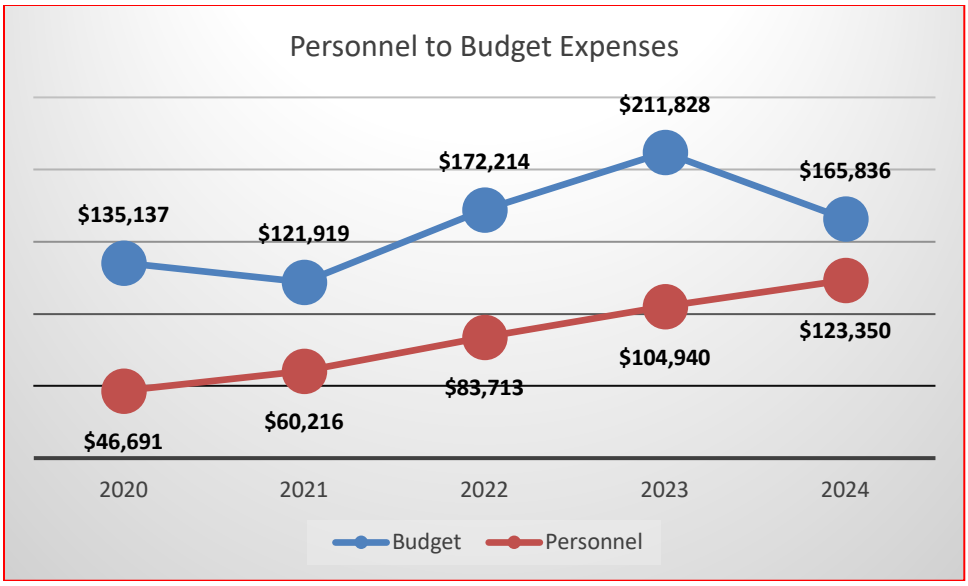
Vehicle-related expenses fluctuated across the five years, beginning at $41,880 in 2020, dropping in 2021 to $31,010, and rose again to $40,167 by 2022. The highest year expenditure in this category was in 2023 at $61,450. 2024's reported expenditures were $33,276.

Utility costs remained relatively stable over the review period, from $14,101 in 2020 to $16,049 in 2024. Costs in 2023, 2022 and 2021 were $14,617, $16,386, and $15,432 respectively.

Facilities expenses exhibited variability, beginning at $11,780 in 2020, peaking in 2023 at $33,389, and then decreasing to $18,825 by 2024. These shifts could correspond to cyclical facility maintenance schedules or renovations spread over multiple years.

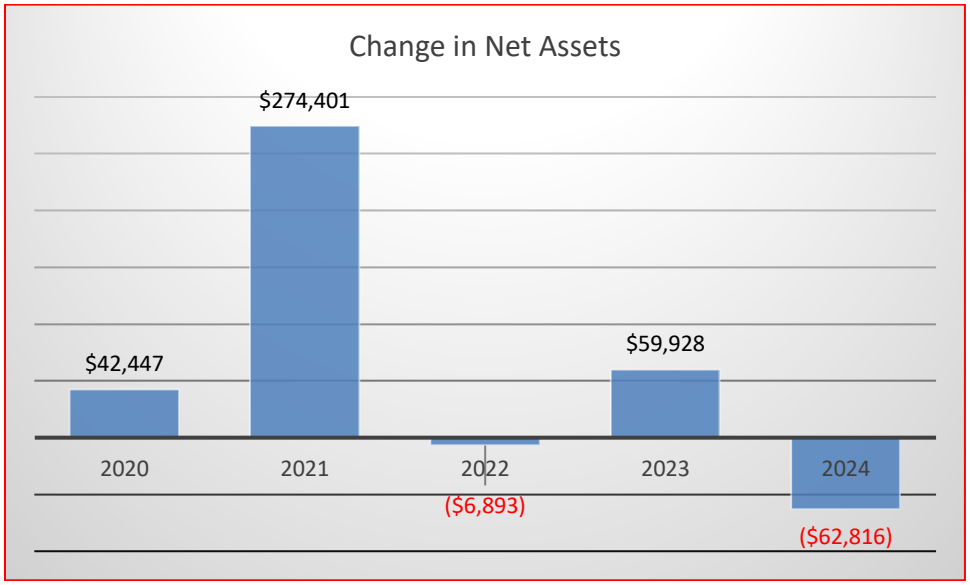
Insurance costs remained relatively consistent, averaging $25,244 across the period. After a drop to $18,316 in 2021, insurance expenses increased to $27,234 in 2022. Costs were $26,721 in 2023 and were $27,976 in 2024.

Miscellaneous expenses were 9% of the overall 2024 budget but varied from year to year. After starting at $21,328 in 2020, costs peaked at $41,769 in 2023 and then decreased to $27,401 by 2024.



Net Assets

Overall, the department experienced varied outcomes in net asset changes. Significant positive net asset increases occurred in 2020, 2021, and 2023. 2021's increase in net assets was the largest at $274,401. There were two years with negative net asset growth. 2022 saw a $6,893 reduction and 2024's asset change was a negative $62,816.



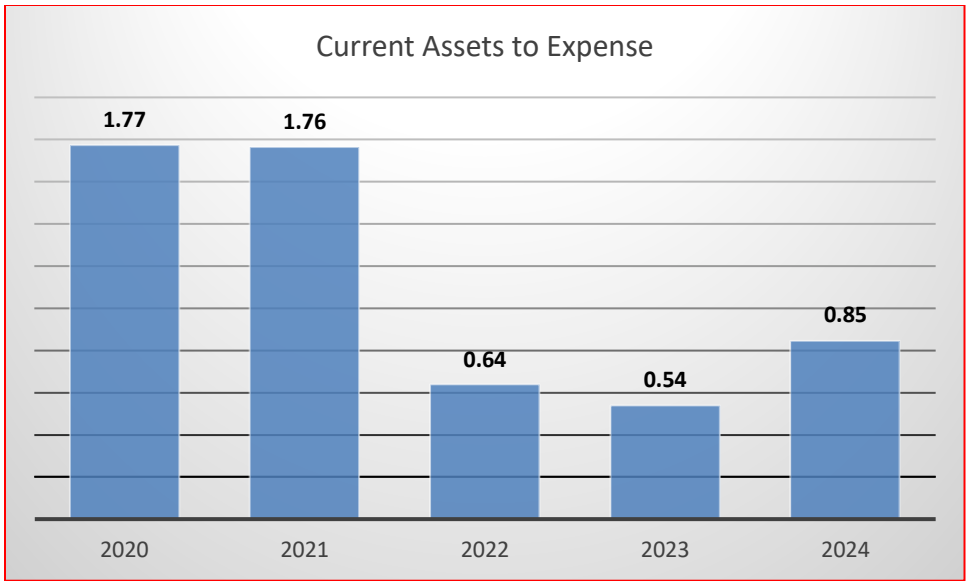
Financial Ratio Analysis

The financial performance of the County Line Volunteer Fire Department was reviewed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a gradual reduction over the years, moving to 5.59 in 2024 from a high of 8.92 in 2021. These ratios indicate the department maintains sufficient reserves to cover ongoing expenses.

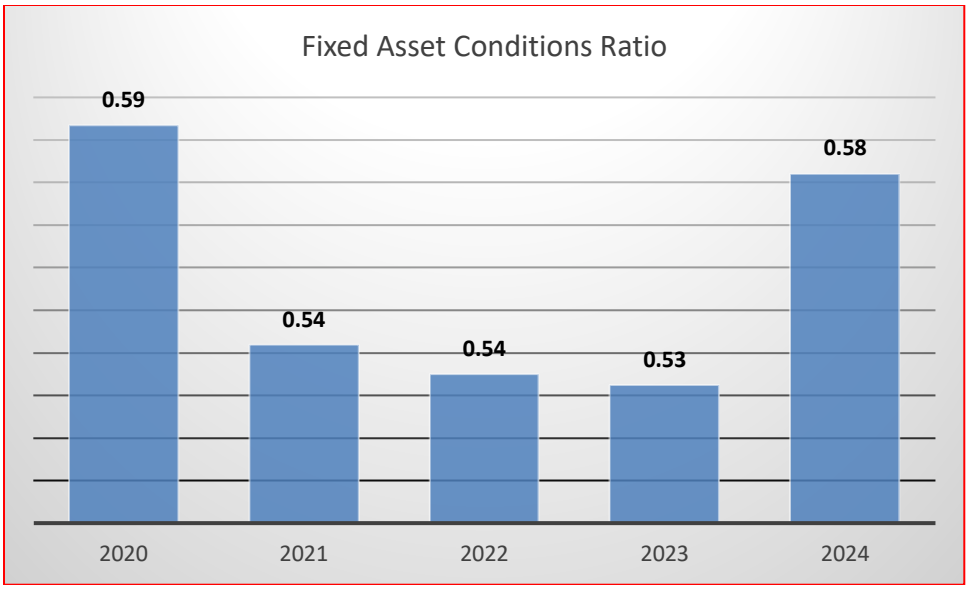


The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio dropped from 1.77 in 2020 and 1.76 in 2021, to a low of 0.54 in 2023. In 2024 the ration increased to 0.85 in 2024.



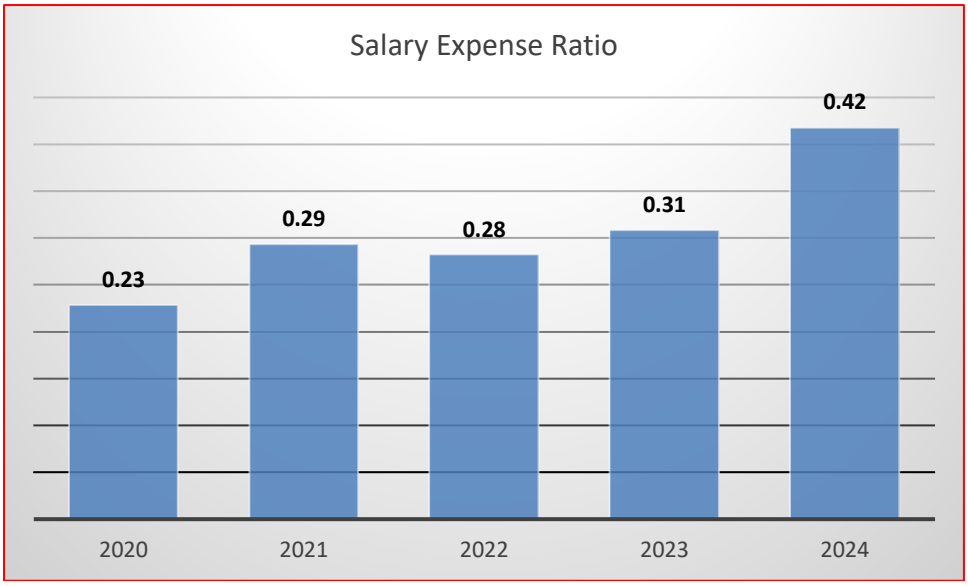
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated as zero for the five-year period. A review of the department's liabilities revealed that it has no recorded short-term liabilities. As such, the quick ratio is not calculable, as it would involve dividing by zero. Despite being undefined mathematically, this situation indicates that the department faces no immediate obligations requiring liquidation of assets. Assuming the department maintains sufficient cash and receivables, its short-term financial position appears secure, with no near-term liquidity risks.

The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates relatively mid-life assets with an average annual ratio of 0.56. 2024's ratio of 0.58 indicate that approximately 58% of the assets' original cost has been depreciated over this period. Consequently, about 42% of the assets' value remains in 2024, suggesting that the department's fixed assets are relatively "middle-aged". This implies that the department is operating with averaged age assets, likely reducing the risk of major maintenance needs or sudden capital expenditures in the short term.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a department with no debt. The department financial reports and 990 submissions due not list any long-term obligations

The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of consistency in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.23, indicating that 23% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.29 in 2021 and dropped slightly to 0.28 in 2022. In 2023, the salary expense ratio increased to 0.31. In 2024, the ratio increased to 0.25.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Jim Brown serves as the budget or finance officer, managing financial oversight responsibilities. The annual budget process was described as first having a budget discussion with the Chairman of the Board of Directors, Treasure and Fire Chief. After the budget is developed and complete, it is submitted to the Board of Directors for approval.

The department undergoes annual independent financial reviews conducted by the external accounting firm Larry Ledford Accounting, aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

According to the department, cash access controls are implemented to safeguard monetary resources, as cash cannot be accessed unless it is approved by the Chairman of the Board and Treasurer. Additionally, controls for departmental credit card usage are in place, as a credit card can only be used for an approved budgeted item. Any item not approved in the annual budget must be approved by the Board of Directors prior to purchase. The Chief can purchase any item less than $500 without board approval.

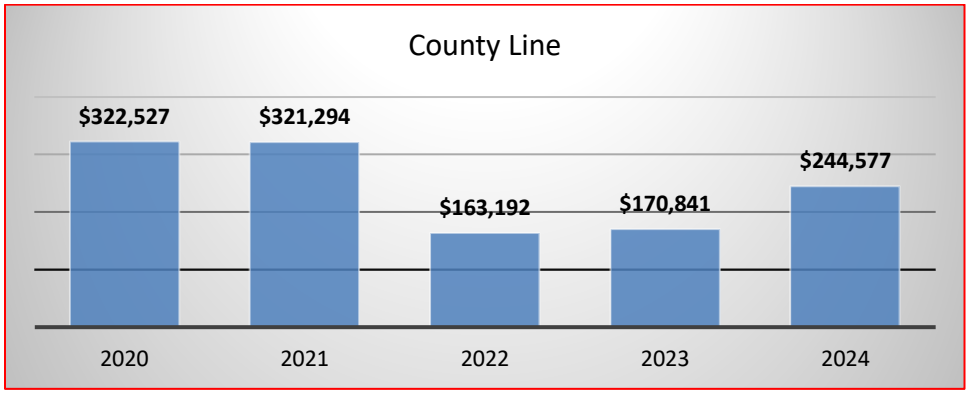
The department has outlined a purchasing policy requiring budget meeting approval for any purchases above $501. In special circumstances, these items may be purchased if approved by the Chairman of the Board. The Chief can make purchases at or below $500.

The department set $1,500,000 as the cost value for capital items. Capital inventories are maintained on a semi-annual basis for apparatus' mechanical parts, annually for testing pumps, and weekly with maintenance checks. Department SCBAs are flow tested annually and checked on a weekly basis. All radio equipment is tested weekly. All turnout gear is inspected semi-annually.

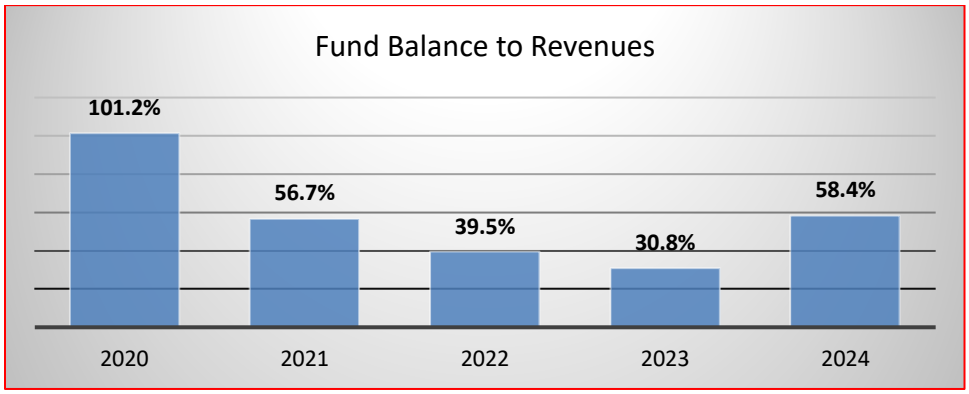
Assets are currently tracked using excel spreadsheets. The department will be moving asset tracking to First Due software once the software configuration is complete and all data imported. The frequency of asset inventories was reported as quarterly.

Fund Balance and Reserves

A review of the department's liquid net assets indicated a steady positive fund balance growth from 2020 through 2021. 2022s fund balance of $163,192 was a reduction from a high of $322,527 in 2020. Fund balance increased to $170,841 in 2023 and then rose to $244,577 in 2024.



A review of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported fund balance by the total annual revenue. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

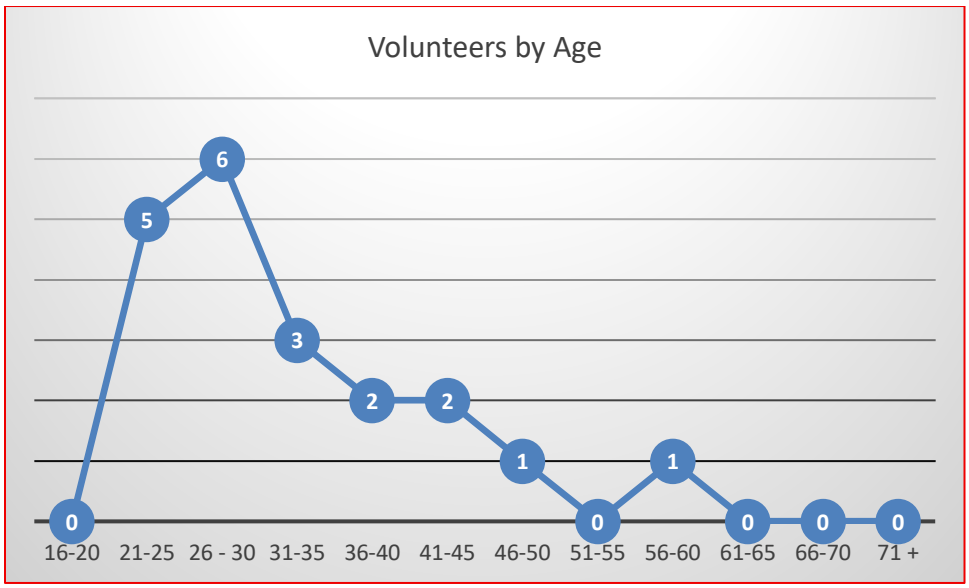


External Audit or Review Findings

A review of the financial reports provided by the County Line Volunteer Fire Department consisted of a statement of assets, liabilities and fund balances and a statement of revenues, expenditures and changes in fund balance. There were recommendations or assurances provided on those financial statements from the accountants for the years 2020 through 2024.

Volunteer Trends

Historical volunteer numbers were not available for County Line Fire Department. There were 20 volunteers on the department roster in 2024.



EBENEZER VOLUNTEER FIRE DEPARTMENT, INC.

A financial review of the Ebenezer Volunteer Fire Department, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

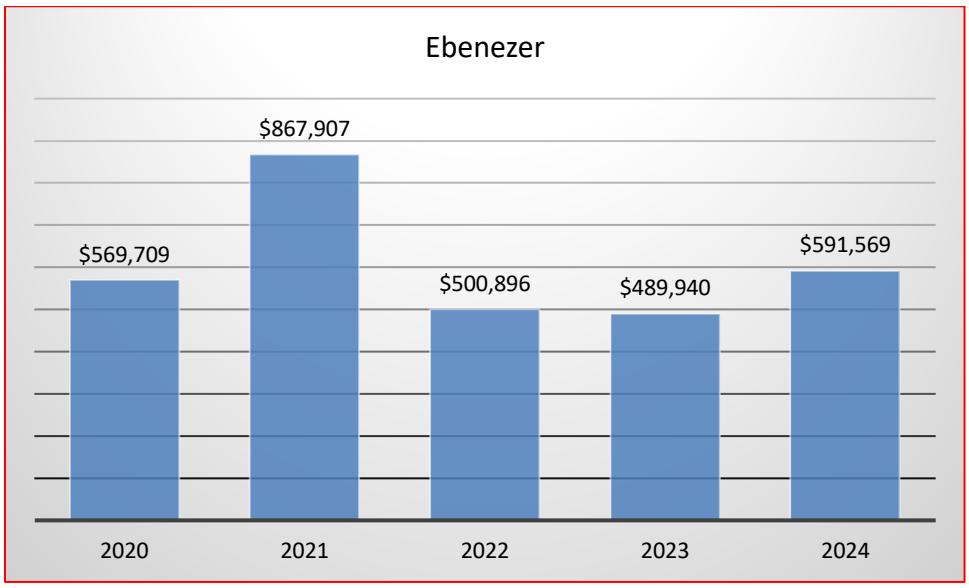
A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $728,148 and fixed assets valued at $1,368,602 after accounting for accumulated depreciation of $2,903,817. Liabilities include current obligations amounting to $50,266 and long-term debt totaling $66,620.

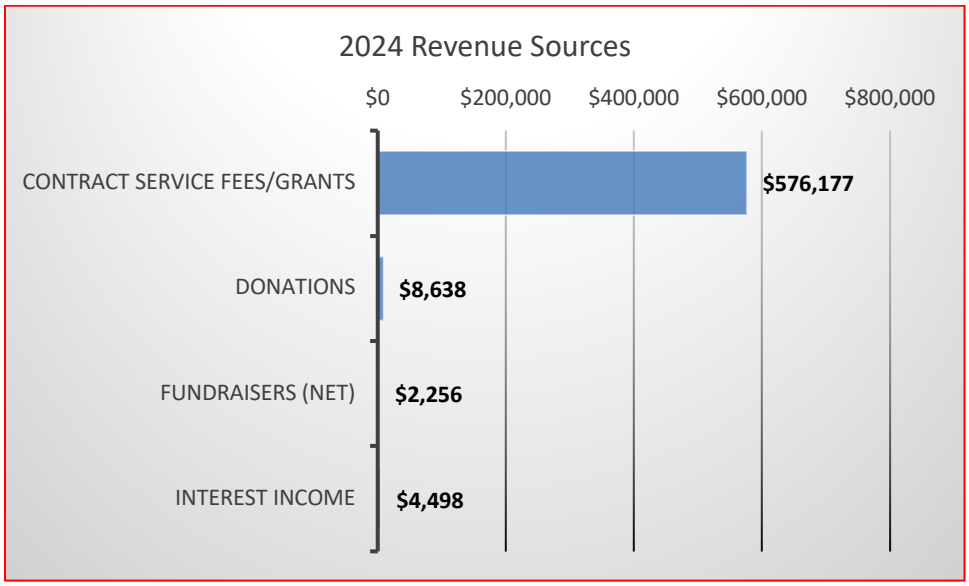
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $1,923,658. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department reported $56,206 in restricted assets.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

Most of the department's revenue consistently originated from contract service fees and grants, predominantly received from Iredell County. In 2024, these contract fees amounted to $576,177, marking an increase from $486,813 in 2023. Revenue from donations saw an increase from $2,851 in 2023 to $8,638 in 2024. There was a large increase in interest income in 2024 ($4,498) compared to 2023 and 2022. The department’s five-year income peaked in 2021 at $867,907.


Ebenezer
$867,907
$569,709
$500,896
$489,940
$591,569
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$200,000
$400,000
$600,000
$800,000
CONTRACT SERVICE FEES/GRANTS
$576,177
DONATIONS
$8,638
FUNDRAISERS (NET)
$2,256
INTEREST INCOME
$4,498

Expenditures

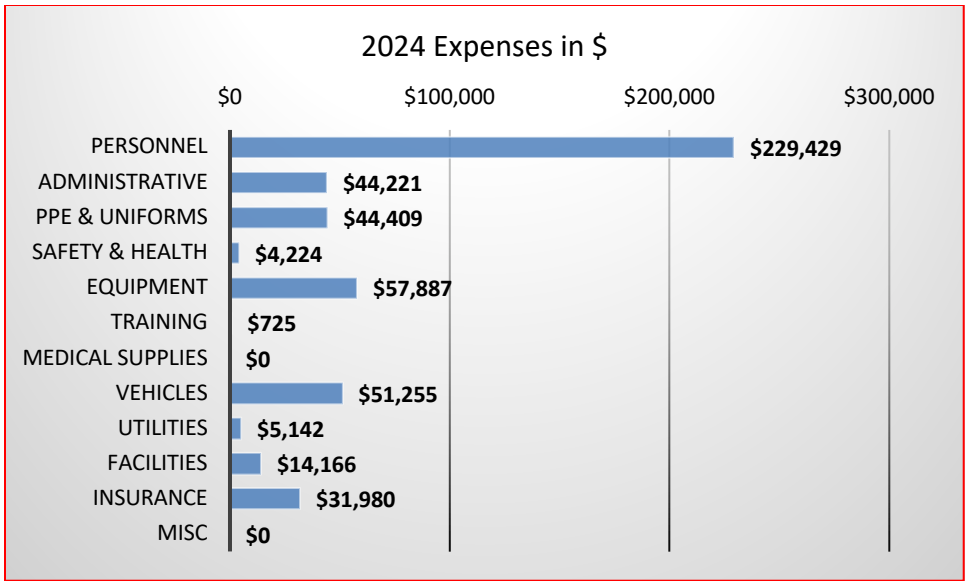
An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $229,429 or 47% of all expenses. This marks an increase from the previous two years of 36% and 40% respectively. Equipment costs accounted for 12% of costs at $$57,887. Vehicular costs accounted for 11% of total expenses at $51,255.

Facility expenses comprised 3% of total expenses at $14,166, demonstrating a consistent proportion compared to 2023 and 2022 and a drop from 5% in 2021. PPE & Uniforms and Administrative costs were both at 9% of budget at $44,409 and $44,221 respectively.

Insurance expenses represented 7% at $31,980, which was a drop from 14%, 13% and 12% in 2023, 2022, and 2021respectively.



A year-by-year review of expense trends for the department from 2020 through 2024 shows changes within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $106,151 in 2020 and rising each year to reach $229,429 by 2024. The most notable jump occurred in 2024, increasing from 2023's level of $133,079.

Administrative expenses experienced a slight downward trend, starting at $47,494 (14%) in 2020 and ending in 2024 at $44,221 (9%).

Expenditures on PPE and uniforms varied significantly over the five years. The department spent $57,051 in 2020, dropped sharply to $2,096 in 2021, and then increased to $44,409 in 2024. The low point in 2022 may indicate a period of reduced purchasing or stockpiling, while the recent rise could reflect restocking efforts or policy changes regarding personal protective equipment.

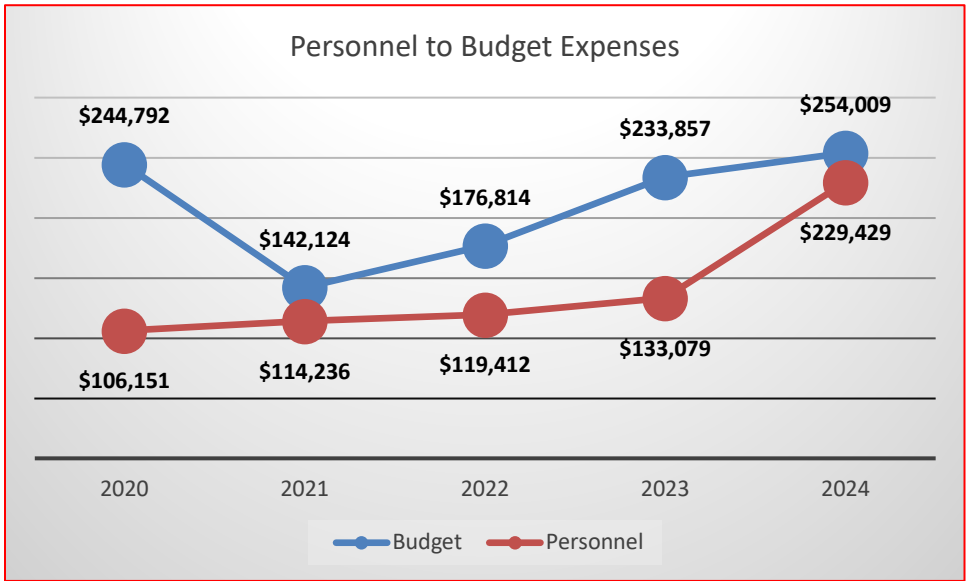
	2024	2023	2022	2021	2020
Personnel	$229,429	$133,079	$119,412	$114,236	$106,151
Administrative	$44,221	$37,423	$35,935	$35,835	$47,494
PPE & Uniforms	$44,409	$10,661	$16,204	$2,096	$57,051
Safety & Health	$4,224	$10,500	$5,551	$2,691	$8,777
Equipment	$57,887	$31,819	$26,135	$30,927	$41,868
Training	$725	$653	$0	$689	$743
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$51,255	$73,495	$35,760	$20,329	$33,058
Utilities	$5,142	$4,971	$3,874	$3,496	$7,295
Facilities	$14,166	$12,355	$13,741	$13,684	$13,639
Insurance	$31,980	$51,980	$39,614	$29,722	$30,959
Misc	$0	$0	$0	$2,655	$3,908
	$483,438	$366,936	$296,226	$256,360	$350,943

Spending on safety and health decreased from $8,777 in 2020 to $2,691 in 2021, before slightly increasing to $5,551 in 2022. The largest expenditure in this category occurred in 2023 with $10,500 spent and then dropping to $4,224 in 2024.

Equipment expenditures fluctuated between 12% and 9% of budget across the five years. Starting with a high of $41,868 in 2020, expenditures decreased slightly each year through 2022 at $26,135. 2023 costs were $31,819 and continued to increase through 2024, with equipment spending at $57,887.

Training expenses have hovered at below 1% of spending for the five-year study period. Starting at $743 in 2020, dipping in 2021 ($689) and dropping to $0 in 2022. Spending returned to $653 in 2023 and ended at $725 in 2024.

The department reported no expenditures on medical supplies across all five years. This consistent absence suggests that medical supply needs are either minimal, met through other means, or categorized differently in the department's financial reporting.



Vehicle-related expenses fluctuated noticeably, beginning at $33,058 in 2020, dropping in 2021 to $20,329, and rising sharply to $73,495 in 2023. In the most recent study year (2024) expenses dropped to $51,255.

Utility costs rose gradually during the last four years of the review period, from $3,496 in 2020 to $5,142 in 2024. The gradual increase aligns with typical trends in utility price escalation.

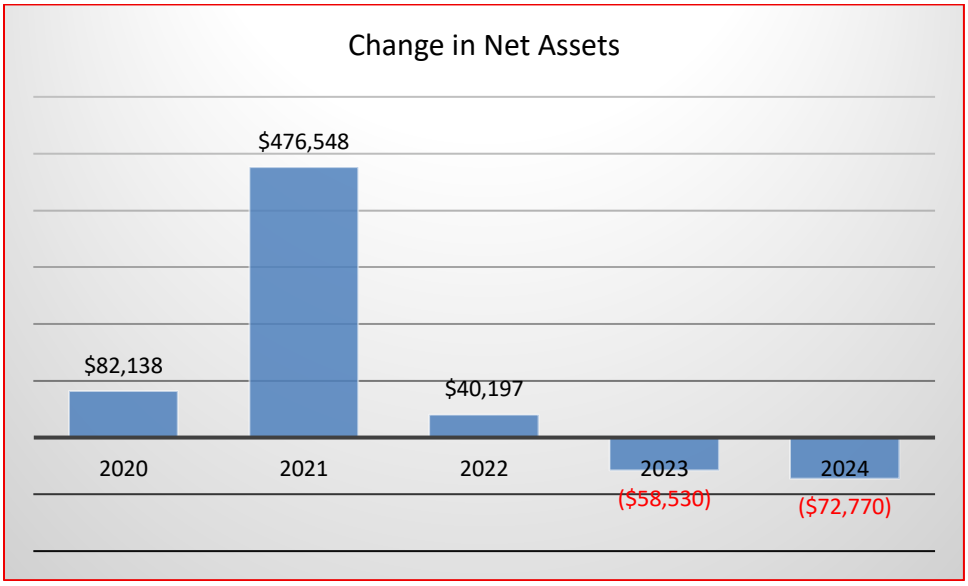
Facilities expenses exhibited slight changes, beginning at $13,639 in 2020, dropping slightly in 2023 at $12,355, before climbing again to $14,166 by 2024.

Insurance costs remained relatively consistent, ranging from $30,959 to $31,980 across the period. There was one higher year in 2023 at $51,980. These variations could reflect adjustments to policy coverage, market rate changes, or claim-related factors.

Miscellaneous expenses were zero over the last three years with minor expenditures in 2021 and 2020 of $2,655 and $3,908 respectively. This suggests occasional non-recurring expenses outside the department's primary budget categories.

Net Assets

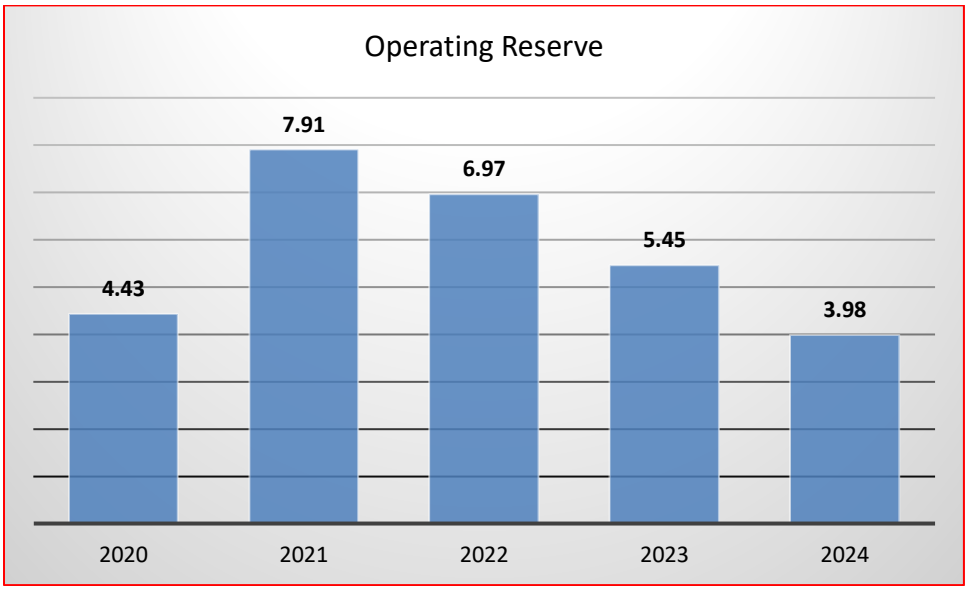
Ebenezer has experienced reductions in net assets over the last three years. A significant net asset increase occurred in 2021, increasing from $82,138 in 2020 to $476,548. 2022 showed a small increase of $40,197. However, in 2023 and 2024 the department experienced a negative change of $-58,530 and $-72,770 respectively.



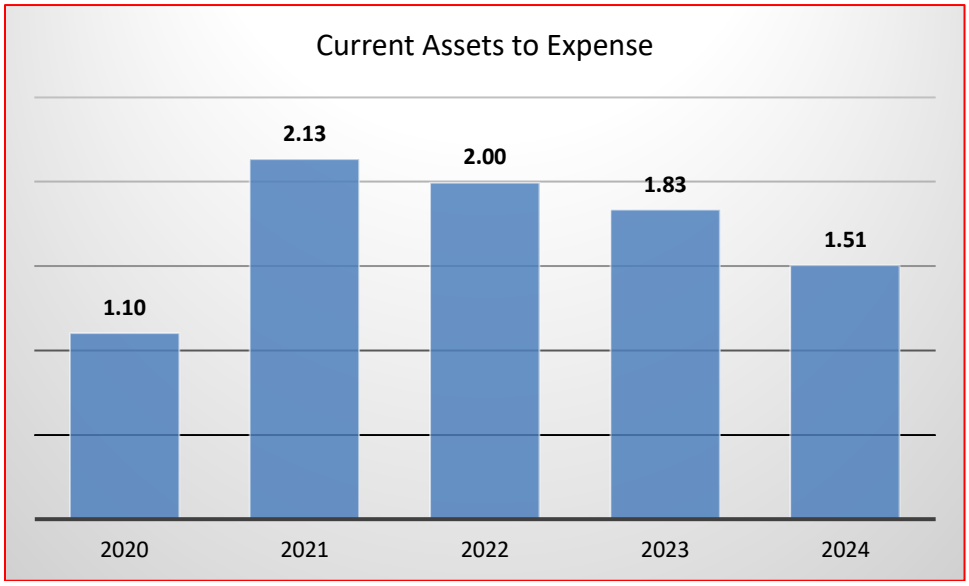
Financial Ratio Analysis

The financial performance of the Ebenezer Volunteer Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

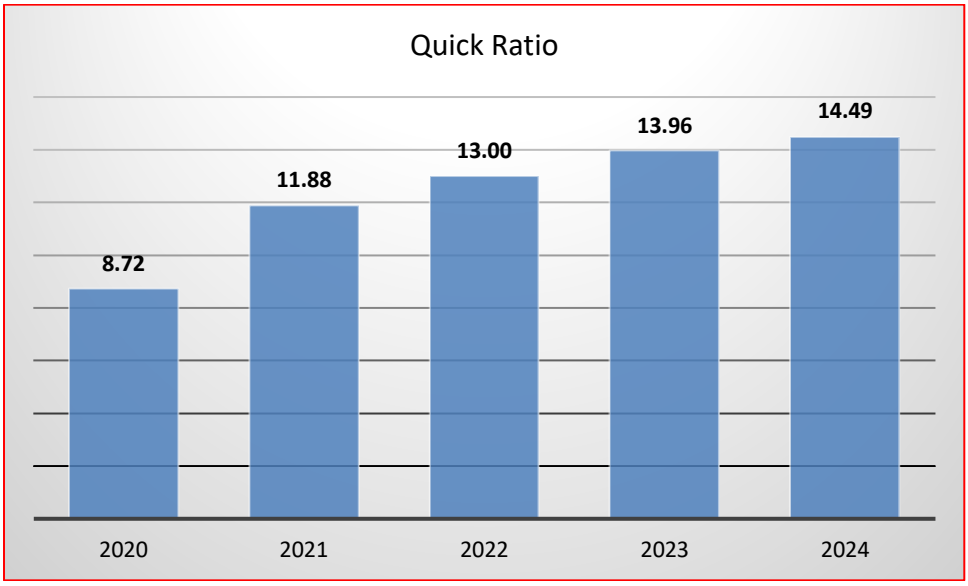
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a steady decreasing pattern over the years, from a high of 7.91 in 2021 to a low of 3.98 in 2024. This ratio, although low in comparison to previous years, indicates the department maintains sufficient reserves to cover 3.98 years of annual expenses.



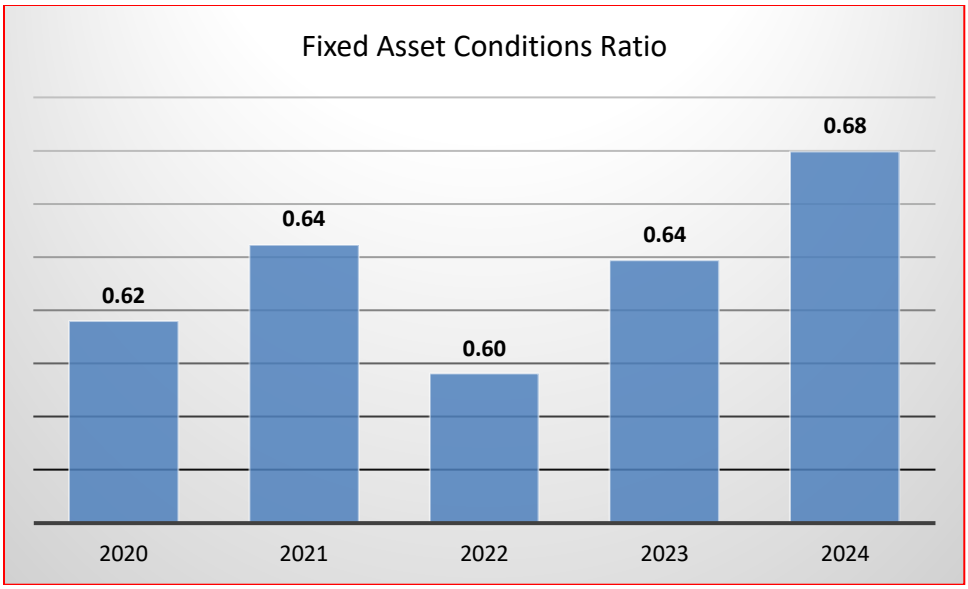
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio steadily increased from 1.10 in 2020 to a high of 2.13 in 2021. In 2022 the ration decreased to 2.00 and decreased through 2024, where the ratio was at 1.51.



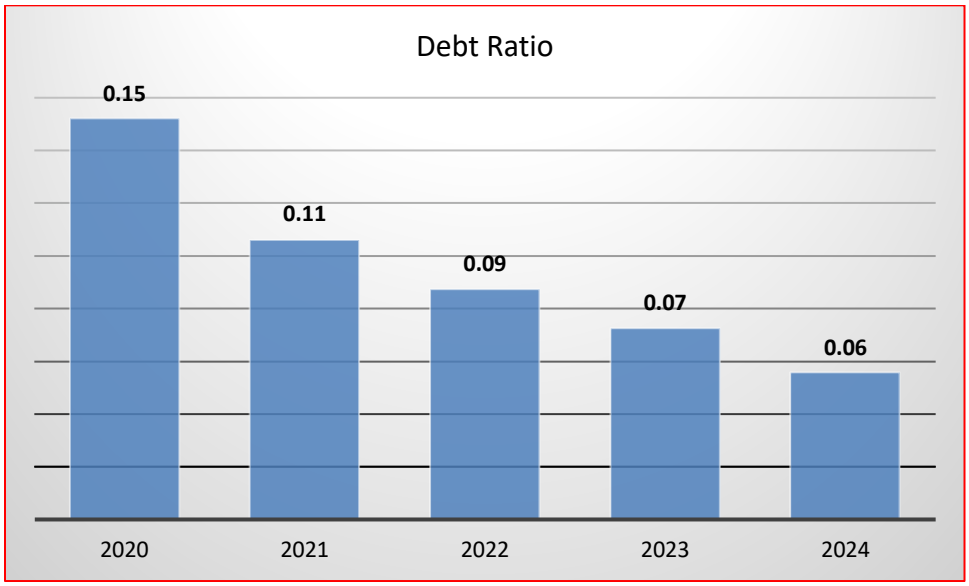
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated as zero for the five-year period. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's quick ration steadily increased over the five-year study period from 8.72 in 2020 to 14.49 in 2024. This indicates that there are $14.49 in liquid assets to cover $1 in current liabilities.



The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates an up and down nature of asset aging from 2020 through 2024 with an average annual ratio of 0.63. The ratios between 0.60 and 0.68 indicates that approximately 60% to 68% of the assets' original cost has been depreciated over this period. Consequently, about 32% of the assets' value remains in 2024, suggesting that the department's fixed assets are aging. Higher values signify aging assets, implying a potential need for increased maintenance or asset replacement planning in the near future. In the present case, approximately 68% of the department's assets have been depreciated.

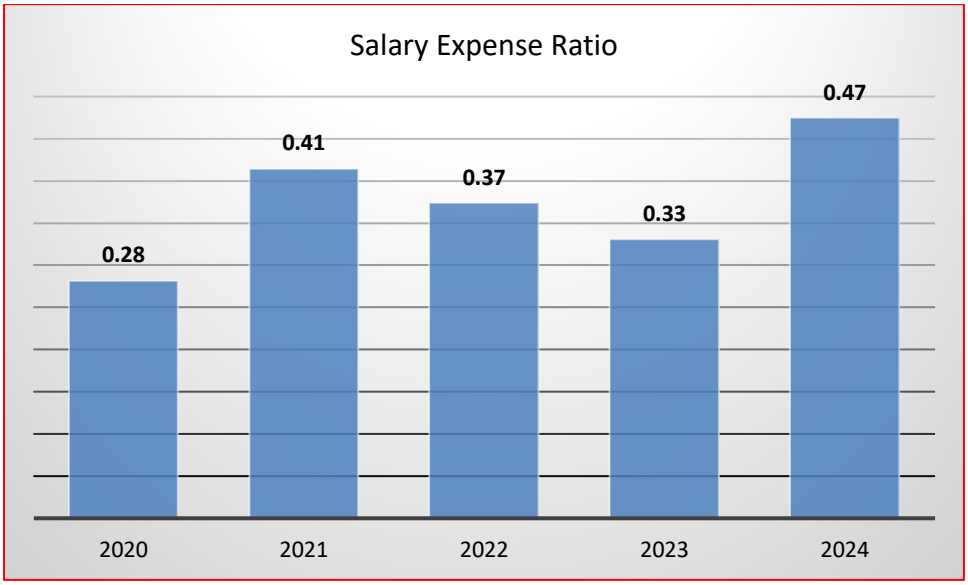


An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a consistent and favorable trend of decreasing reliance on debt. In 2020, the department reported a debt ratio of 015, meaning that liabilities accounted for 15% of its total assets. Over the following years, the debt ratio gradually declined to 0.11 in 2021, 0.09 in 2022, 0.07 in 2023, and ultimately 0.06 by 2024 reflecting a slow but steady reduction in the department's financial leverage. A debt ratio of 0.06 by 2024 suggests that only 6% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a variable pattern in the proportion of total expenses allocated to salaries. In 2020, the salary

expense ratio stood at 0.28, indicating that 28% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.41 in 2021 and dropped back to 0.37 in 2022. In 2023, the salary expense ratio dropped again to 0.33. 2024 reflects the highest ratio increase to 0.47.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. The department reported utilizing a budget or finance officer to manage financial oversight responsibilities. The fire chief prepares an annual department budget, building it with department officers, which is then subject to review and approval by the board of directors before being presented to the County Commissioners.

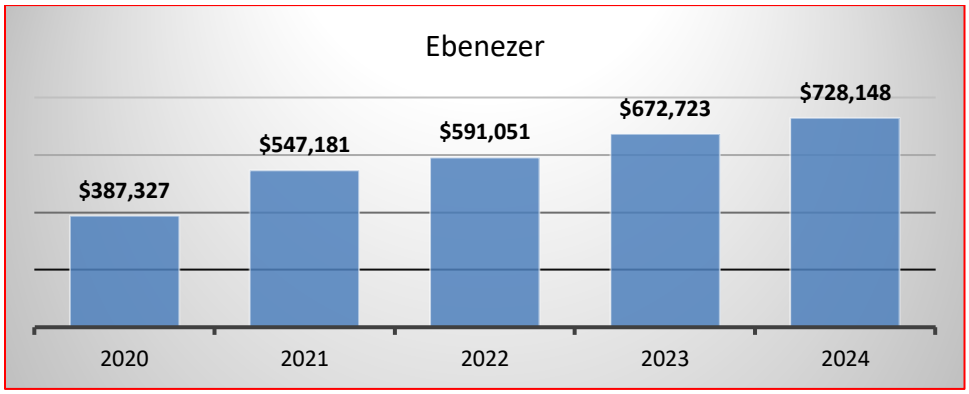
The department undergoes annual independent financial reviews conducted by the external accounting firm Moose, Martin, Haynes & Lundy, P.A., aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

The department did not outline cash access controls for safeguard monetary resources. They did report having controls for departmental credit card usage are in place. Credit cards are limited to the Chief, Deputy Chief and Treasurer. Credit card bills are reviewed and approved by the Chief. Approved purchases are forwarded to the Treasurer for payment. The department did not outline a purchasing policy, other than all purchases made are budgeted for.

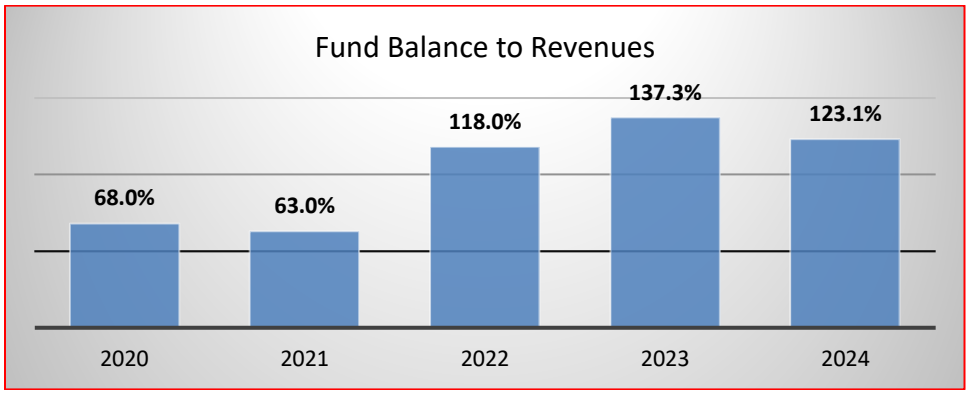
The department defines the cost value for capital items as being $500 or more. To some extent, assets are tracked using First Due software. The frequency of asset inventories was not recorded in the worksheet.

Fund Balance and Reserves

A review of the department's liquid net assets indicated a steady increase annually from 2020 ($387,327) through 2024 ($728,148).



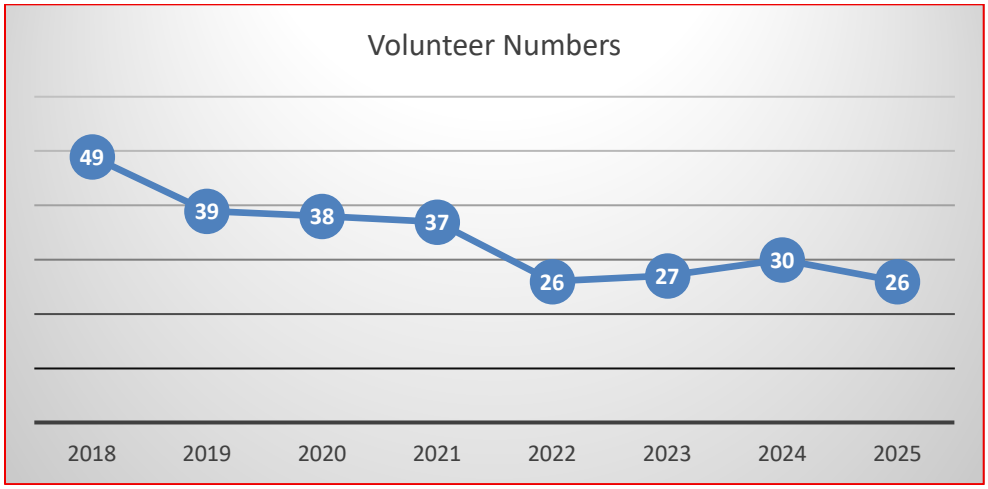
An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

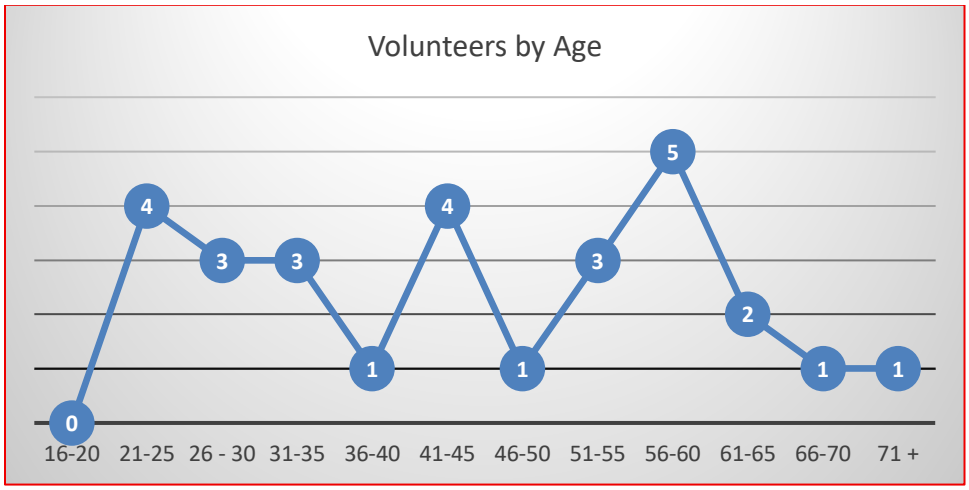


External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with the modified cash basis of accounting.

Volunteer Trends





HARMONY VOLUNTEER FIRE DEPARTMENT, INC.

A financial review of the Harmony Volunteer Fire Department, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

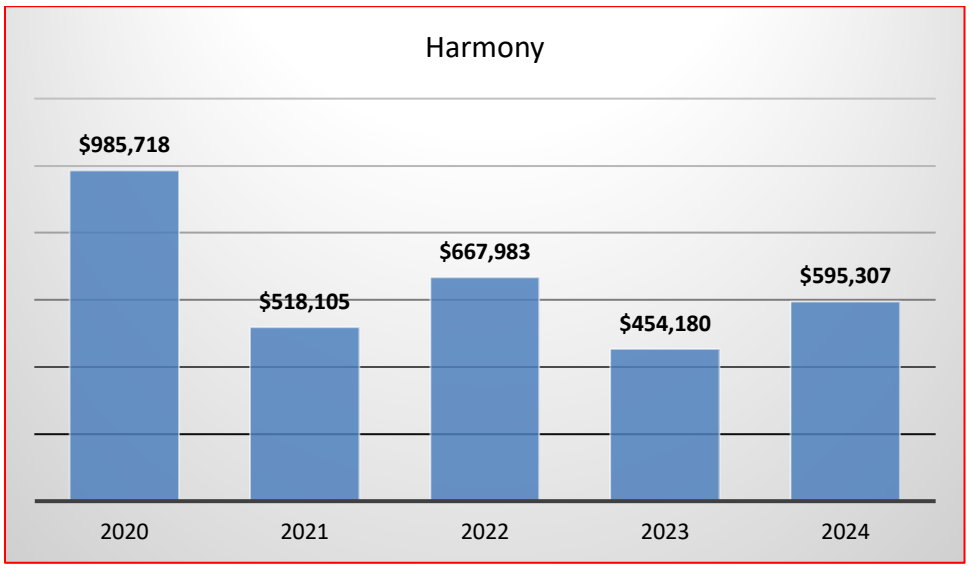
A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $1,202,238 and fixed assets valued at $1,943,352 after accounting for accumulated depreciation of $2,897,963. Liabilities listed were current obligations amounting to $2,491 and no long-term debt.

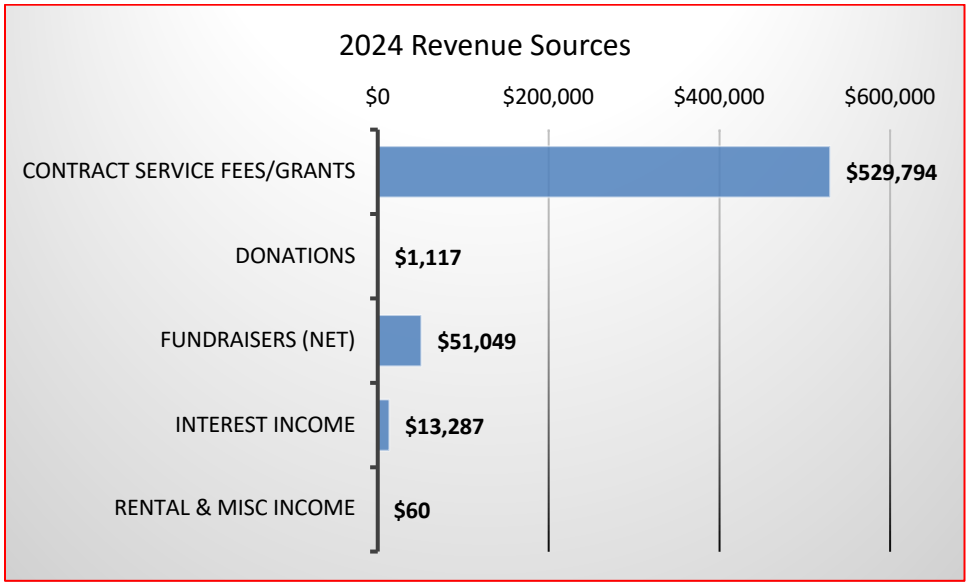
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $3,143,099. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported. This financial position reflects a strong asset base relative to outstanding liabilities.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees and grants, predominantly received from Iredell County. In 2024, these contract fees amounted to $529,794, marking an increase from $450,806 in 2023. Revenue of $1,117 from donations saw a reduction from 2023 of $4,380, the previous three years hovered around an average of $3,000. Fundraisers were the second largest revenue stream for the department with $51,049 being raised through this activity in 2024. Interest income was $13,287 in 2024, which was a large increase from the 2023 amount of $722. The department’s five-year income peaked in 2020 at $985,718 and has since maintained a small up and down movement from $518,105 in 2021 up to$667,983 and then down again to $454,180 in 2023.


Harmony
$985,718
$518,105
$667,983
$454,180
$595,307
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$200,000
$400,000
$600,000
CONTRACT SERVICE FEES/GRANTS
$529,794
DONATIONS
$1,117
FUNDRAISERS (NET)
$51,049
INTEREST INCOME
$13,287
RENTAL & MISC INCOME
$60

Expenditures

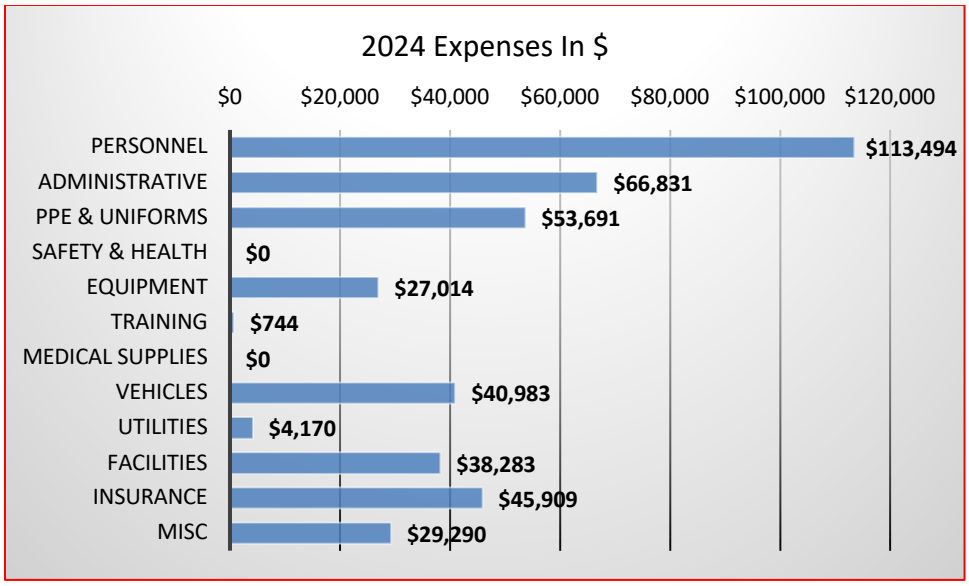
An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $113,494 or 27% of all expenses. This marks a slight decrease from the previous two years of 41% and 45% respectively. Administrative and vehicular costs each accounted for 13% of total expenses, at $94,681 and $96,409 respectively.

Administrative costs were the second highest cost driver at 16% of the expenses $66,831, which was an increase compared to recent years average of 11%. Vehicle expenses in 2024 were $40,983, a decrease from $54,746 from 2023 and $54,148 from 2022. PPE & Uniforms comprised 13% of expenses at $53,691 in 2024.

Utilities and insurance expenses represented smaller but consistent components of the department's budget with their percentage of the budget increasing or decreasing by a percentage or two each year.



A year-by-year review of expense trends for the department from 2020 through 2024 showed changes within the department's operational budget.

Personnel costs decreased in 2023 and 2024 from the previous three-year period. Starting at $138,512 in 2020, rising slightly in 2021 at $138,675 and ending in 2022 at $127,111, personnel costs dropped to $104,252 in 2023. 2024 costs rose modestly to $113,494.

Administrative expenses experienced moderate fluctuations, starting at $38,325 in 2020, hitting $51,953 in 2022, dropping again in 2023 at $45,821, before peaking at $66,831 in 2024.

	2024	2023	2022	2021	2020
Personnel	$113,494	$104,252	$127,111	$138,675	$138,512
Administrative	$66,831	$45,821	$51,953	$49,012	$38,325
PPE & Uniforms	$53,691	$70,524	$52,280	$65,860	$31,656
Safety & Health	$0	$0	$0	$0	$0
Equipment	$27,014	$32,753	$6,868	$34,517	$12,543
Training	$744	$3,211	$5,497	$2,895	$2,707
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$40,983	$54,746	$54,148	$52,491	$49,901
Utilities	$4,170	$5,553	$4,829	$4,097	$3,803
Facilities	$38,283	$30,195	$49,865	$27,243	$29,015
Insurance	$45,909	$45,832	$47,442	$50,359	$44,636
Misc	$29,290	$26,188	$26,108	$11,602	$27,013
	$420,409	$419,075	$426,101	$436,751	$378,111

Expenditures on PPE and uniforms varied over the five years. The department spent $31,656 in 2020, increased spending to $65,860 in 2021, and then slightly decreased again to $52,280 in 2022. 2023 was the highest expense year in this category at $70,524. PPE and uniform expenses in 2024 were $53,691.

There were no recorded expenses in the category of safety and health for the five-year study period. This may be a result of these expense items being listed in another budget category.

Equipment expenditures fluctuated across the five years. After a high of $34,517 in 2021, expenses fell to $6,868 in 2022 and then rose again in 2023 to $32,753. By 2024, equipment spending stood at $27,014. This pattern could indicate periods of initial investments in equipment followed by a transition period of maintenance-level equipment needs.

Training expenses saw the lowest level of spending in 2024 at $744. Previous year's spending levels from 2020 through 2023 were $2,707, $2,895, $5,497, and $3,211 respectively.

The department reported no expenditures on medical supplies across all five years. This consistent absence suggests that medical supply needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

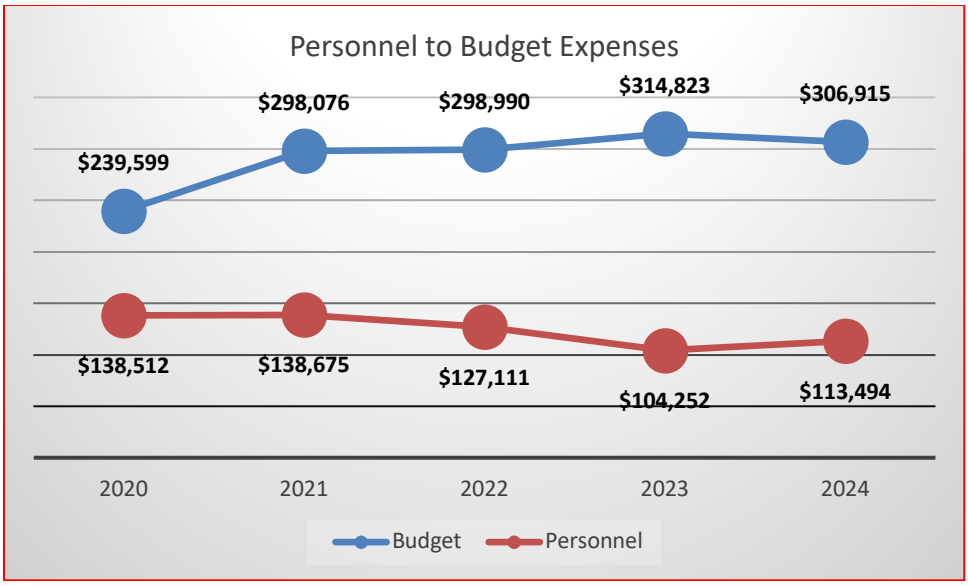
Vehicle-related expenses have remained relatively constant over the five study years, fluctuating within 1 or 2%. Spending in 2020 was $49,901 and remained in the low $50 thousand range for the next three years. 2024's expenses of $40,983 in this category was a reduction from 2023's level of $54,746.

Utility costs remaining a nearly constant 1% of overall department costs. Costs were $3,803 in 2020 and increased to $5,553 in 2023. 2024's expenses for utilities were reported at $4,170.

Facilities expenses showed variability over the years, beginning at $29,015 in 2020, peaking in 2022 at $49,865, and then decreasing to $30,195 in 2023 before climbing again to $38,283 by 2024. These shifts could correspond to cyclical facility maintenance schedules or renovations spread over multiple years.

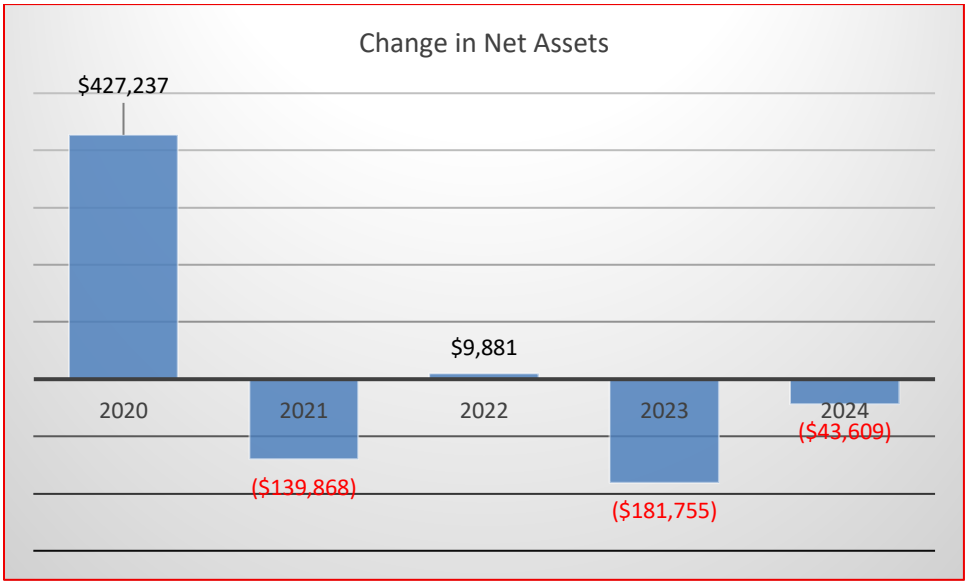
Insurance costs remained relatively consistent, ranging from $44,636 to $45,909 across the period, with one peak year of 50,359 in 2021. These costs have remained approximately 1-2% of the total department expenses across the five years. These variations could reflect adjustments to policy coverage, market rate changes, or claim-related factors.

Miscellaneous expenses averaged 6% of total expenses across the five years. After starting at $27,013 in 2020, expenses maintained at the mid $20 thousand range through 2024. 2021 was an outlier with expenses reported as $11,602 for that year.



Net Assets

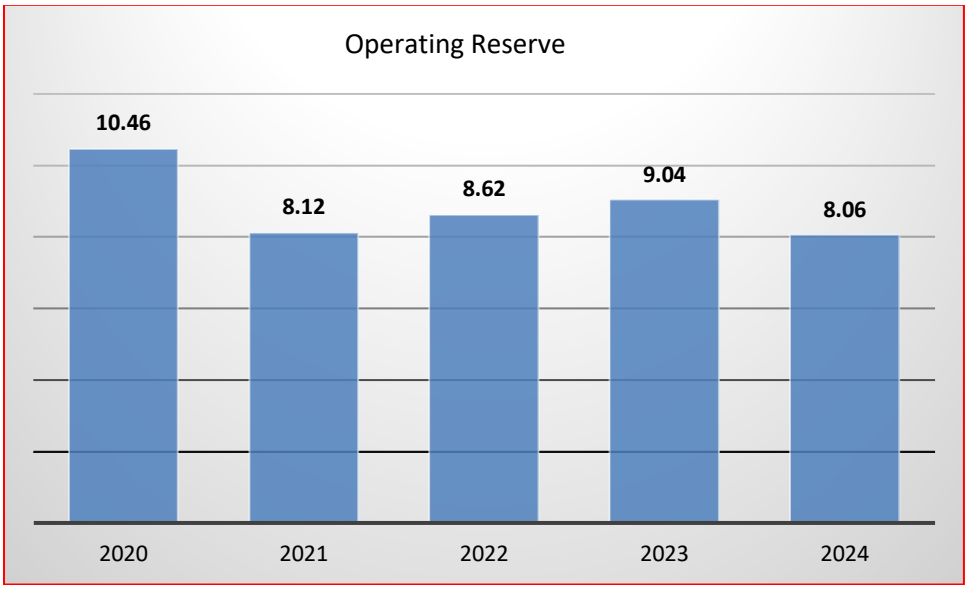
Overall, the department experienced varied outcomes in net asset changes. A significant positive net asset increase occurred in 2020, with a smaller increase in 2022. However, in 2021, 2023 and 2024 the department experienced a negative asset change of -$139,868, -$181,755 and -$43,609 respectively.



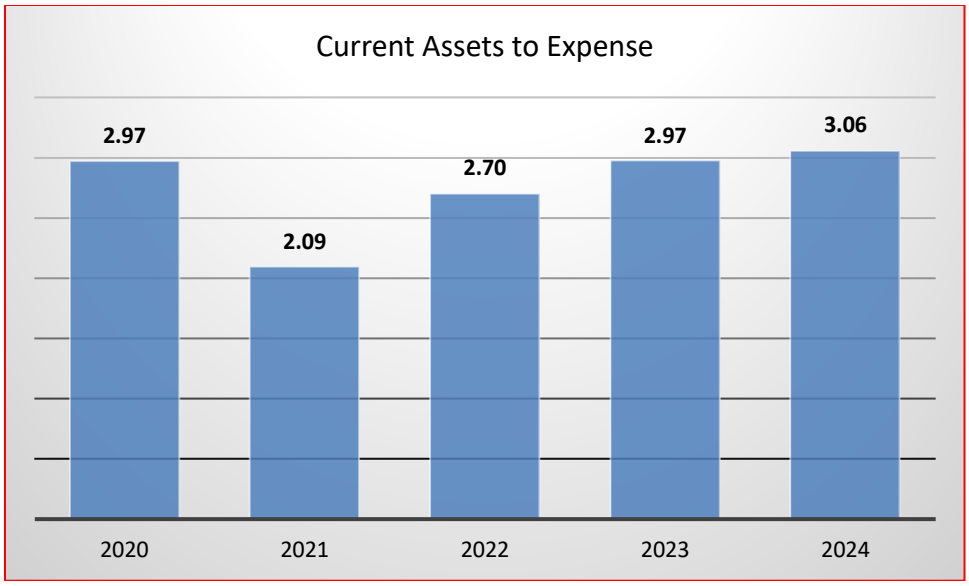
Financial Ratio Analysis

The financial performance of the Harmony Volunteer Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

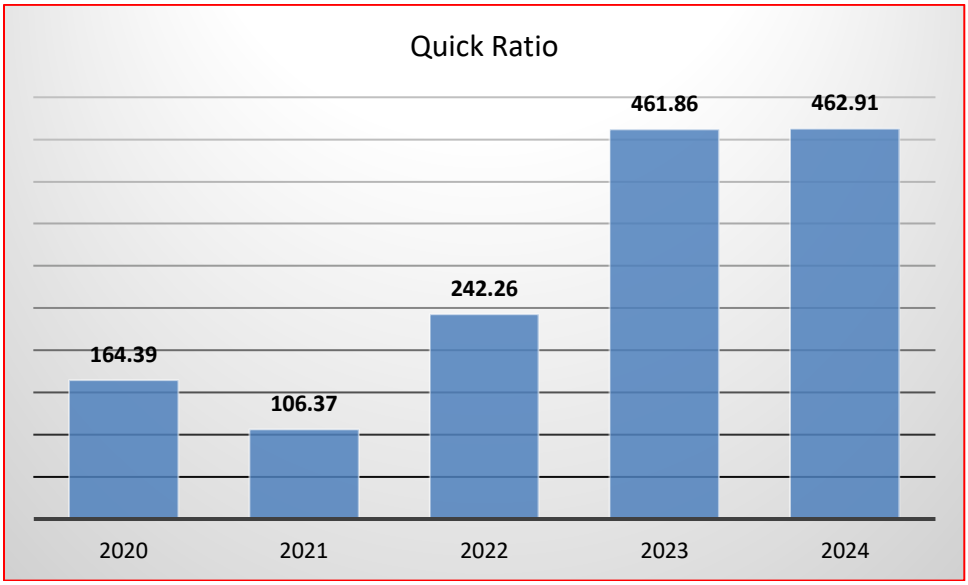
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a slight declining pattern over the years, from a high of 9.18 in 2020 to a low of 8.06 in 2024. 2024's ratio was calculated at 8.06. This ratio indicates the department maintains sufficient reserves to cover 8.06 years of total annual operating expenses.



The *Current Assets to Expense* ratio measures liquidity (current assets) relative to total operating expenses, indicating the department's short-term financial position. This ratio decreased from 2.99 in 2020 to a low of 2.40 in 2021, before returning to 3.06 in 2024. This indicates that the department could cover over three years of current total operating expenses utilizing their current (liquid) assets.

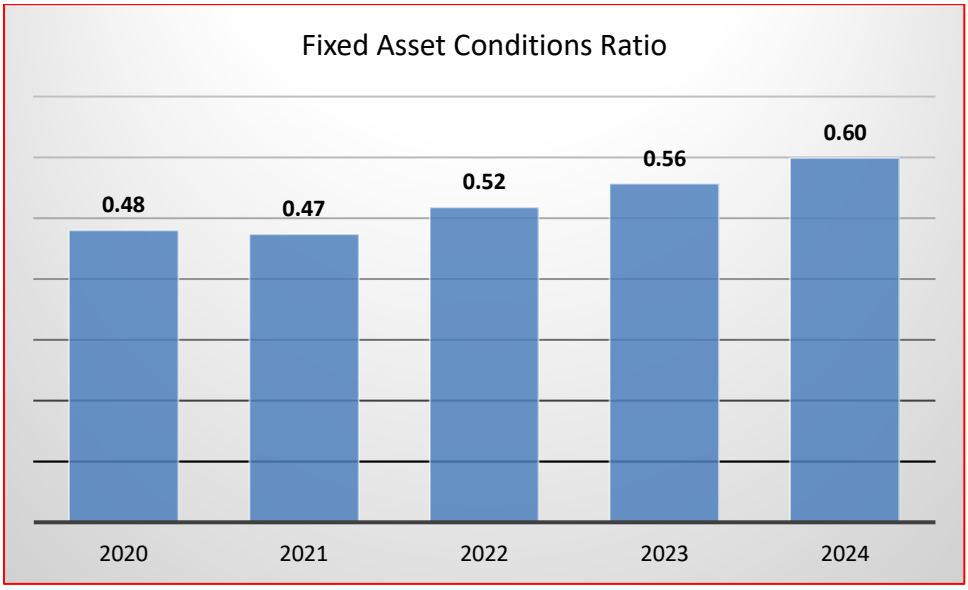


The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 462.91, indicating $462 available in liquid assets to meet every dollar of current liability.

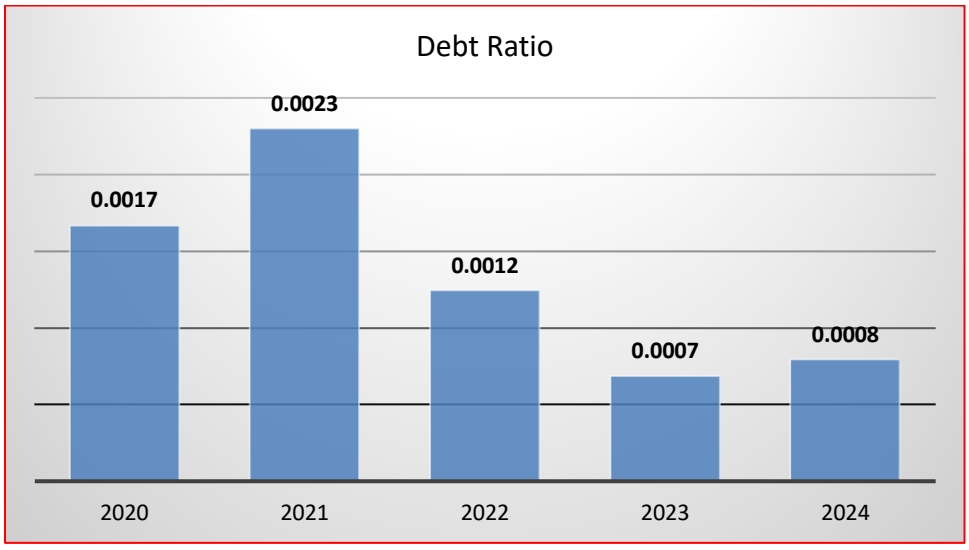


The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a steady state of asset aging from 2020 through 2024 with an average annual ratio of 0.53. The ratios of 0.48 in 2020 indicates that approximately 48% of the assets' original value has been depreciated.

Consequently, about 40% of the department's assets values remains in 2024 with a ratio of 60%, suggesting that the department's fixed assets are aging. This implies that the department is operating with "middle-aged" assets, likely seeing increased risk of major maintenance needs or sudden capital expenditures in the midterm.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows very low total liability amounts. The department carries no long-term debt. In 2020, the department reported a debt ratio of 0.0017, meaning that liabilities accounted for .17% of its total assets. The following year, the debt ratio slightly increased to 0.002 in 2021 and 2022 dropped to 0.0012, reflecting a continuation on non-reliance on debt. A debt ratio of 0.0008 in 2024 suggests that only .08% of the department's assets are accounted for through liabilities.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of consistency in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.24, indicating that 24% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.26 in 2021 and to 0.28 in 2022. In 2023, the salary expense ratio was 0.27 and by 2024, the ratio rose slightly to 0.29.

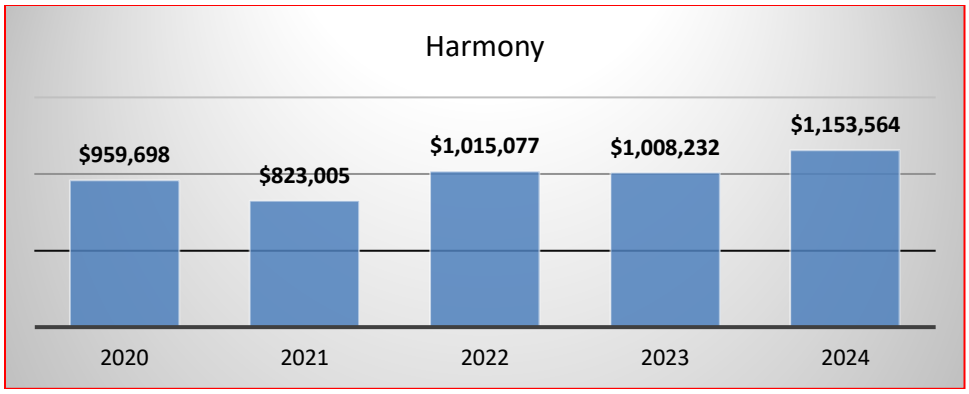


Compliance and Internal Controls

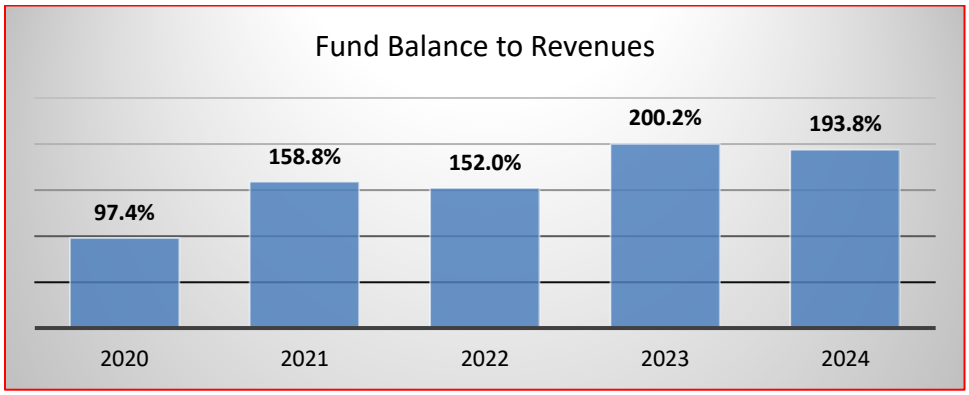
Information related to expense control measures and efficiency initiatives was gathered through a worksheet provided to all departments. The department did not provide a completed worksheet back to NCFCC.

Fund Balance and Reserves

A review of the department's liquid net assets indicated steady positive progress from 2020 through 2024. 2024's assets of $1,1153,564 was an increase from $1,008,232 in 2023.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's financial reports, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

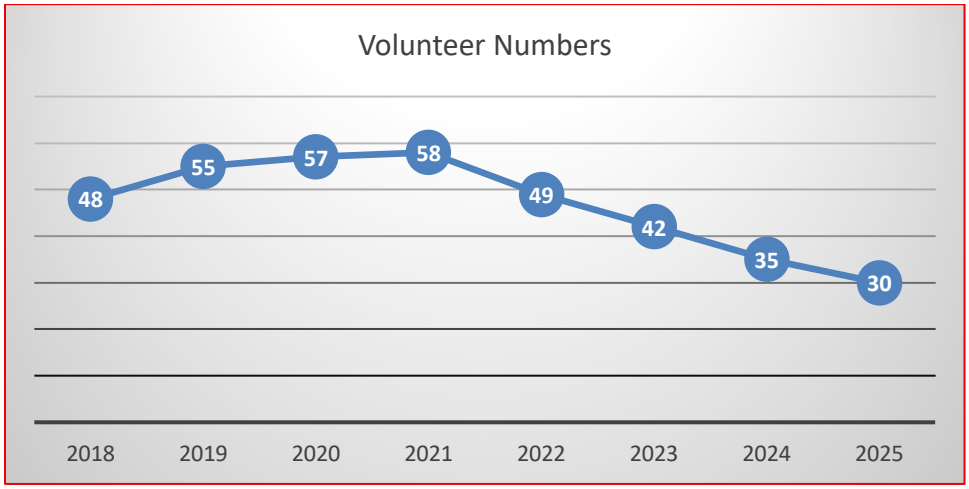


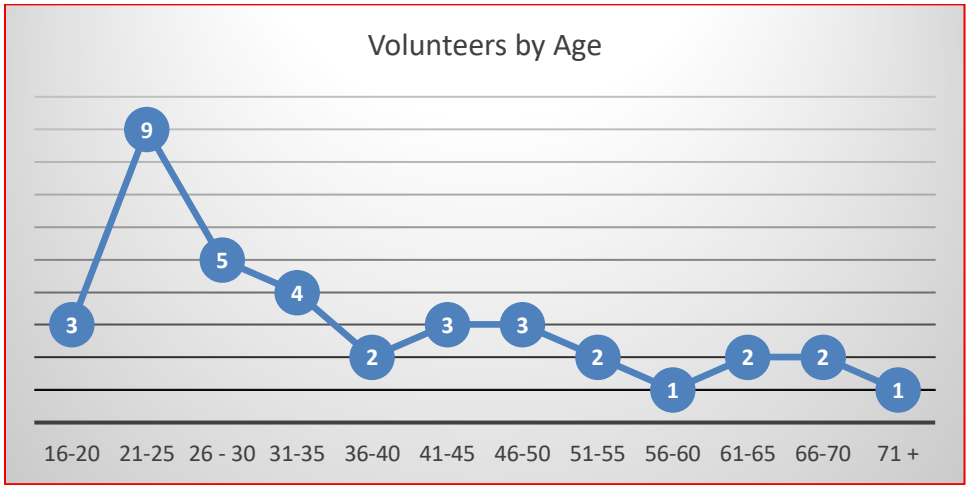
External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made

to the department's financial statements for them to be in accordance accounting principles generally accepted in the United States.

Volunteer Trends





IREDELL COUNTY RESCUE SQUAD

A financial review of the Iredell County Rescue Squad, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

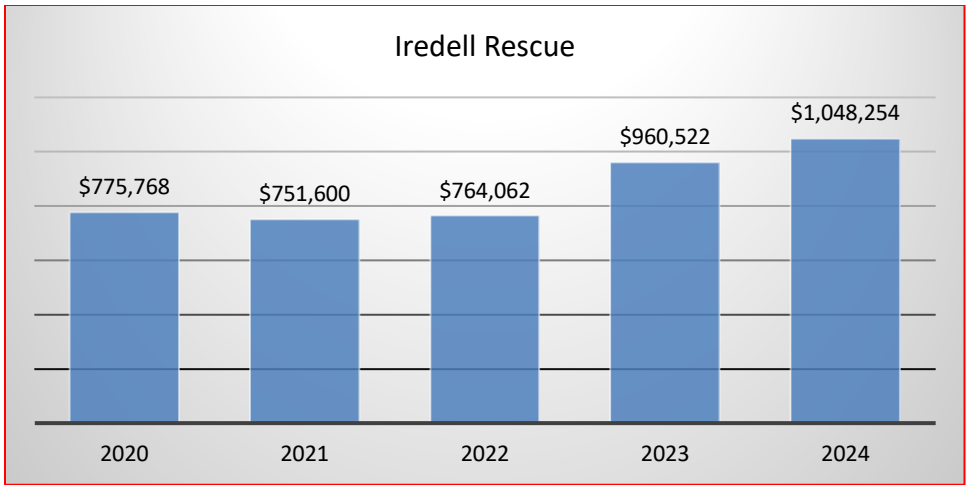
A review of the 2024 Federal 990 submission indicated that the department holds total current assets of $183,404 and fixed assets valued at $461,150 after accounting for accumulated depreciation of $2,376,674. Liabilities include current obligations amounting to $1,914 and long-term debt totaling $110,633.

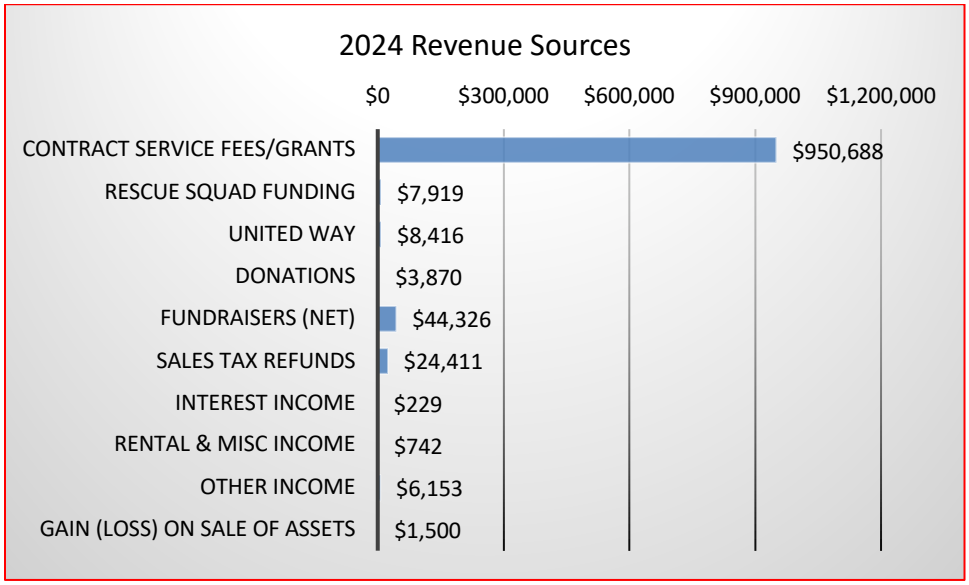
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $532,007. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported. This financial position reflects a strong asset base relative to outstanding liabilities.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue (87%) consistently originated from contract service fees, received from Iredell County. In 2024, these contract fees amounted to $950,688, marking a nearly 15% increase over 2023's $812,709. Revenue from fundraisers (4%) averaged around $45,946 for the five-year period with 2024's net fundraising revenue posted at $44,326. United Way provided $8,416 in 2024, $24,185 in 2023, and $5,252 in 2022, $10,419 in 2021 and $11,040 in 2020. Rental and Miscellaneous income of $4,725 was reported in 2020, $330 in 2021, $0 in 2022, $29,054 in 2023 and $742 in 2024. The department's highest total revenue year over the five-year period was in 2024 at $1,048,254.





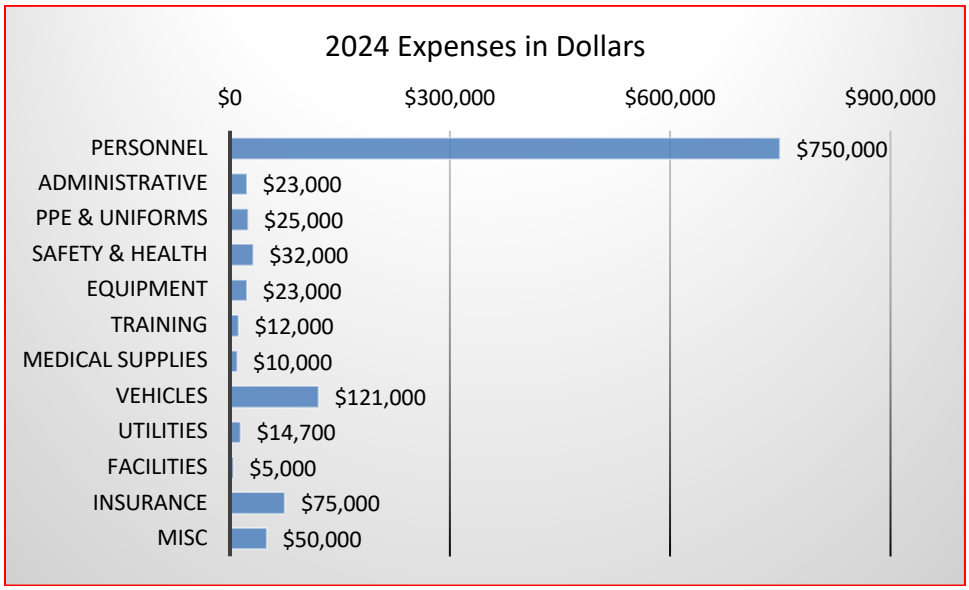
Expenditures

An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles

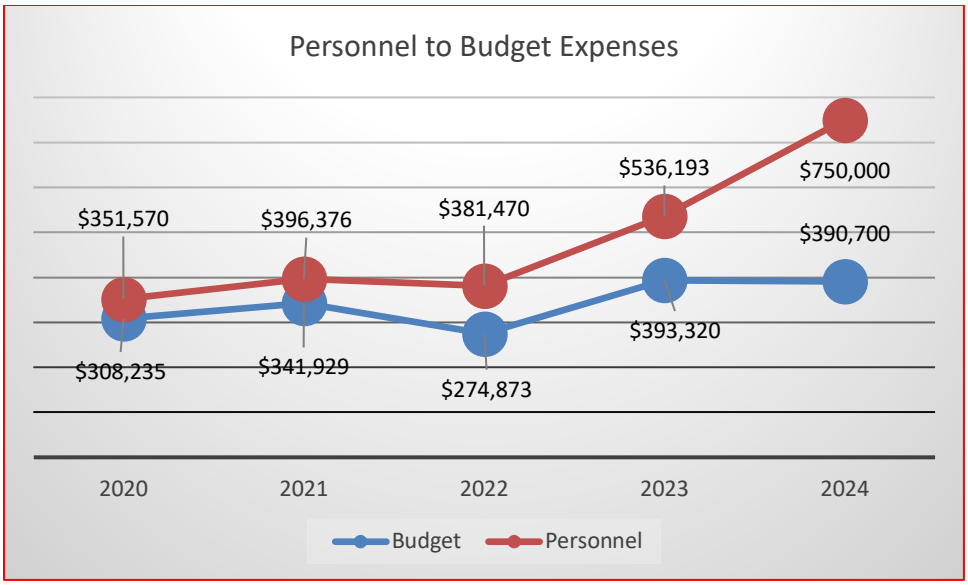
- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $750,000 or 66% of all expenses. This marks an increase from the previous two years of $536,193 and $381,470, respectively. Equipment costs accounted for 2% of total expenses, at $23,000. Administrative costs were 2% of departmental spending at $23,000. Spending on vehicles made up 11% of the budget at $121,000 and PPE & Uniforms were 2% at $25,000. Safety and health costs made up 3% of annual costs at $32,000. Utility costs were reported as $14,7000 or 1% of 2024 annual expenses. Miscellaneous expenses were $50,000 (4%) and Facility costs in 2024 were reported as $5,000 (<1%). Insurance costs made up 7% of the 2024 budget at $75,000. Medical Supplies were noted in 2024 for the first time in the five-year review period at $10,000.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $351,570 in 2020 and rising to $396,376 in 2021. There was a small drop in personnel costs in 2022 to $381,470 but then rose again to $536,193 in 2023. 2024's costs were listed at $750,000.



Administrative expenses slowly increased over the first four years, starting at $35,355 in 2020 and grew to $54,247 in 2023. Those costs dropped in 2024 to $23,000.

Department expenditures on PPE & Uniforms fluctuated somewhat over the five-year study period. Beginning at $21,863 in 2020, this category's spending dropped to $5,988 in 2022. 2023's spending level was reported at $35,220 and then dropped in 2024 to $25,000.

The reported expenditures on Safety & Health were low throughout the first four years, averaging approximately 0.32% of the department's annual expenses. This low spending level suggests that these needs are either minimal or met through other means during that time. Expenses rose to 3% of annual spending to $32,000 in 2024.

Equipment expenditures averaged $119,066 across the five years. Starting in 2020 at $146,763, expenditures rose to $155,222 in 2021. 2022's spending declined to $98,672 and then increased to $171,673 in 2023. 2024's expenditures dropped significantly and were listed at $23,000.

There were no reported expenditures on Training in 2020. 2021 through 2023 had minimal spending averaging $2,687 for 2021 through 2023. Training costs increased to $12,000 for 2024.

There were no reported expenditures on Medical Supplies throughout for the first four years. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting. Spending in this category increased sharply to $10,000 in 2024.

	2024	2023	2022	2021	2020
Personnel	$750,000	$536,193	$381,470	$396,376	$351,570
Administrative	$23,000	$54,247	$46,297	$45,954	$35,355
PPE & Uniforms	$25,000	$35,220	$5,988	$20,349	$21,863
Safety & Health	$32,000	$498	$522	$4,122	$3,758
Equipment	$23,000	$171,673	$98,672	$155,222	$146,763
Training	$12,000	$1,399	$2,085	$4,578	$0
Medical Supplies	$10,000	$0	$0	$0	$0
Vehicles	$121,000	$45,792	$48,208	$32,328	$27,556
Utilities	$14,700	$17,359	$15,371	$14,728	$12,684
Facilities	$5,000	$1,768	$2,571	$1,831	$1,523
Insurance	$75,000	$51,822	$47,125	$55,259	$50,890
Misc	$50,000	$13,542	$8,034	$7,558	$7,843

Vehicle-related expenses declined slightly from 2022 to 2023's level of $45,792. Starting in 2020 at $27,556, spending increased in 2021 to 32,328 and then again in 2022 to $48,208. Spending in 2024 increased nearly three times to $121,000.

An average of $15,000 was spent on Utilities throughout the five-year period. This level made up 2% of the department's annual expenses for the first four years. In 2024, the department reporting spending $17,700 (1%) on utility related expenses.

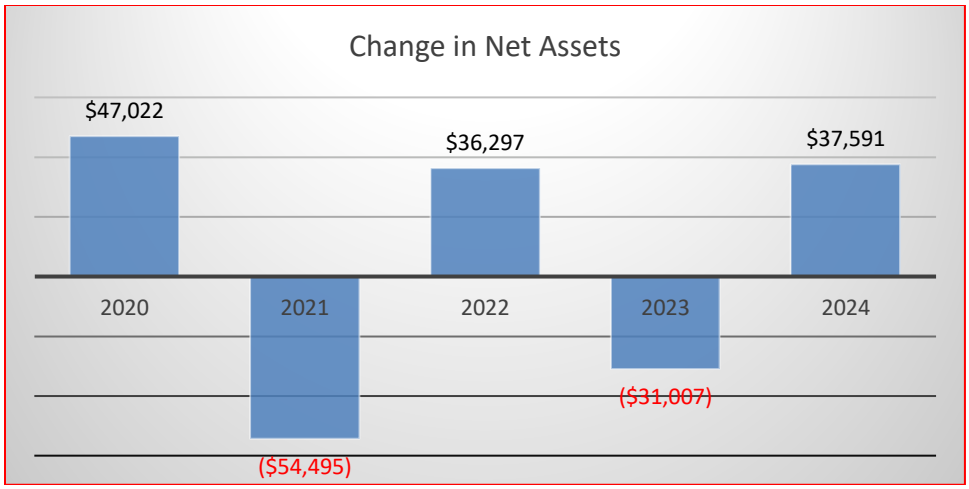
Spending on Facilities was minimal throughout the four-year period, averaging $2,500 per year. Spending in 2024 was the highest at $5,000.

Insurance costs made up 7% of the department's expenses in 2024 at $75,000. In 2020, the spending level of $50,890 made up 8% of the annual spending. Spending in 2021 and 2022 made up 7% of the annual spending at $55,259 and $47,127, respectively. 2023's spending level of $51,822 was 6% of the total annual spending for that year.

Miscellaneous expenses were low overall and averaged $9,244 from 2020 to 2023. Expenditures in this category rose in 2024 to $50,000 (4%).

Net Assets

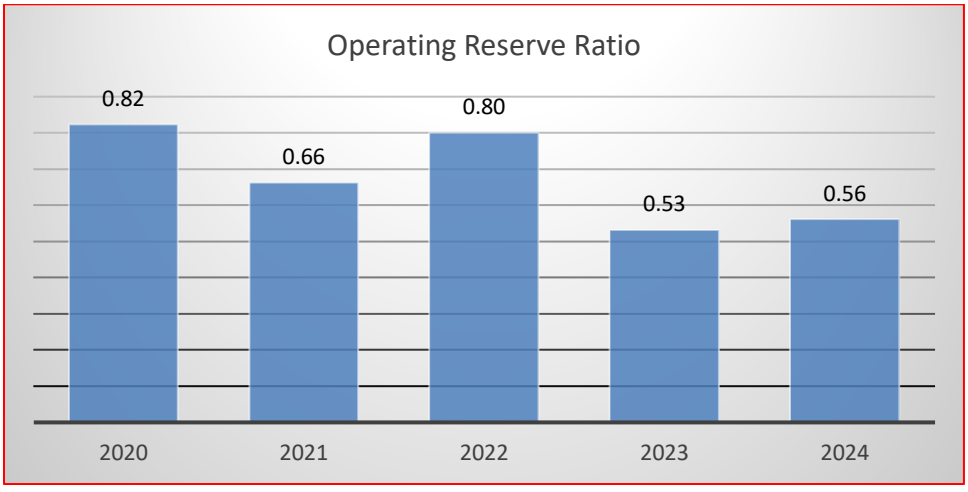
Overall, the department experienced varied outcomes in net asset changes. Starting in 2020 with a $47,022 increase in net assets, net assets for the department fell by $54,495 the following year. 2022 saw an increase in net assets of $36,297. This was followed by a decrease in net assets of $31,007 in 2023. A $37,591 increase in net assets was realized in 2024.



Financial Ratio Analysis

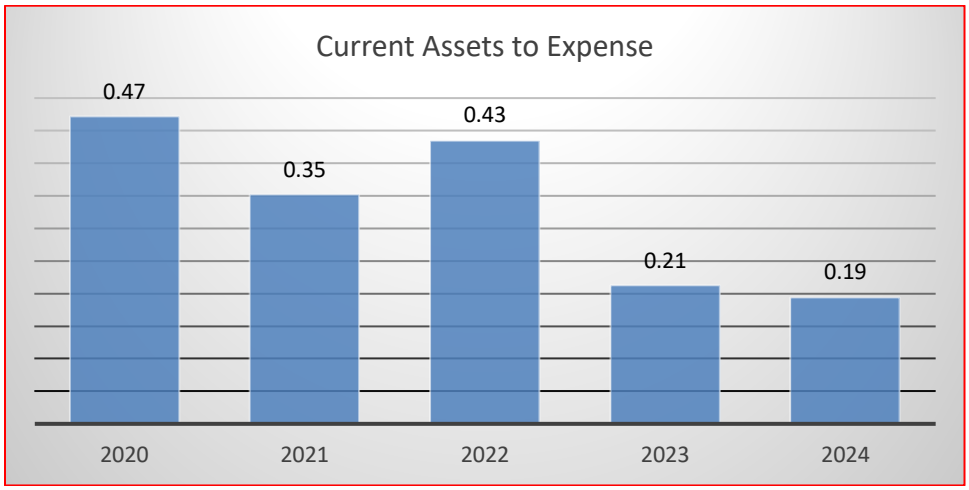
The financial performance of Iredell County Rescue Squad was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a gradual decreasing pattern over five-year study period, from an initial ratio of 0.82 in 2020. The ratio experienced a decline to 0.66 in 2021 and then rose to 0.80 in 2022. 2023's ratio of 0.53 was the lowest ratio of the four-year study period, before rising up to 0.56 in 2024.

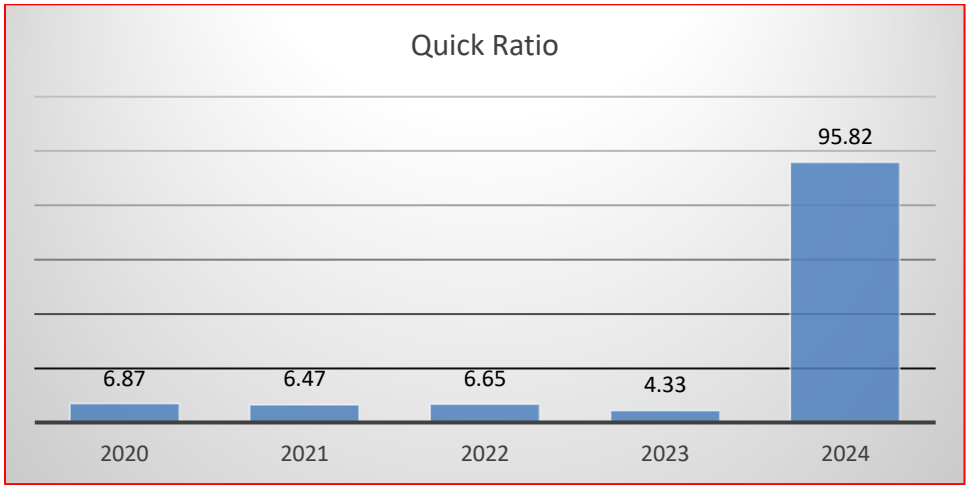


The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio slowly decreased from 0.47 in 2020 to 0.35 in 2021. In 2022 the ration increased to 0.43 and in 2023 the ratio was at 0.21. 2024's ratio dropped to a five year low of 0.19. This indicates that the

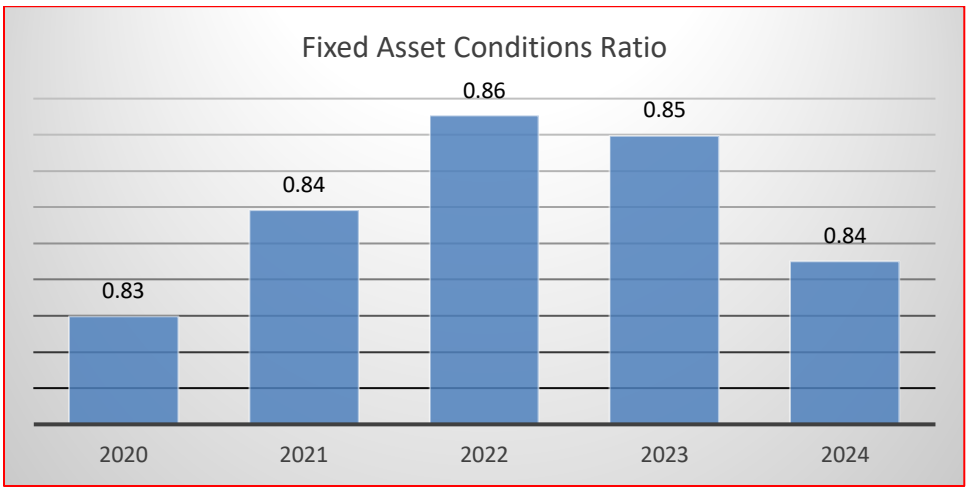
department could cover approximately two and a quarter month of annual expenses from liquid assets in the unlikely event of a disruption to its revenue.



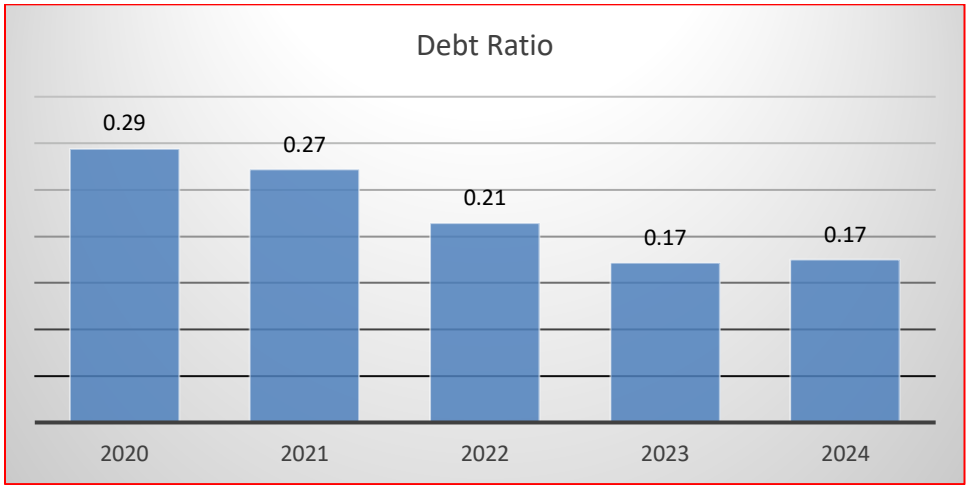
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2025 quick ratio was calculated at 95.82, indicating nearly $96 in liquid assets to meet every dollar of current liability.



The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a steady state of asset aging from 2020 through 2024 with an average annual ratio of 0.84. The ratio of 0.84 indicates that approximately 84% of the assets' original cost has been depreciated over this period. Consequently, about 16% of the assets' value remains in 2024, suggesting that the department's fixed assets are relatively old. This implies that the department is operating with nearly depreciated assets, likely increasing the risk of major maintenance needs or sudden capital expenditures in the short term.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a consistent and favorable trend of decreasing reliance on debt. In 2020, the department reported a debt ratio of 0.29, meaning that liabilities accounted for 29% of its total assets. Over the following years, the debt ratio gradually declined to 0.27 in 2021, 0.21 in 2022, and ultimately 0.17 by 2023 and 2024, reflecting a slow but steady reduction in the department's financial leverage. A debt ratio of 0.17 by 2024 suggests that only 17% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of gradual increase in the total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.46, indicating that 46% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.49 in 2021 and continued rising to 0.54 in 2022. In 2023, the salary expense ratio dropped slightly to 0.53, but rose again to 0.68 in 2024.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Gibson Jenkins serves as the budget or finance officer, managing financial oversight responsibilities. The department described its budget development/approval process as a line-item budget adopted at its May board meeting

The department undergoes annual independent financial reviews conducted by the external accounting firm Potts and White CPA., aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

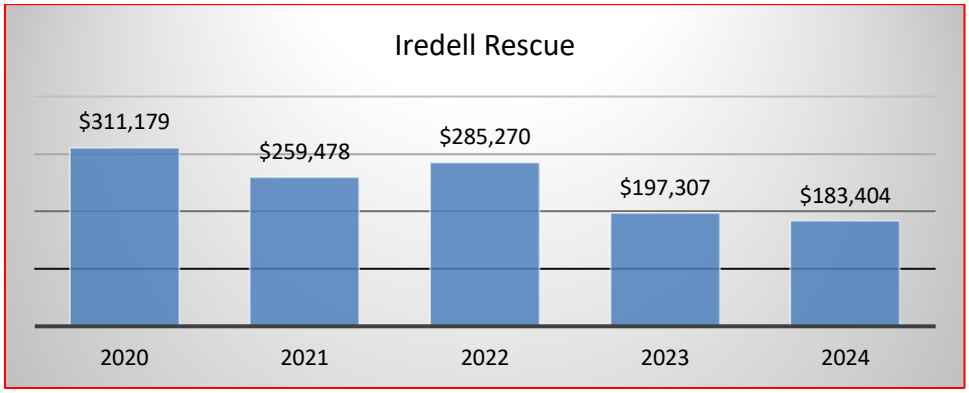
According to the department, cash access controls are implemented to safeguard monetary resources by an audit process through its CPA firm. Additionally, controls for departmental credit card usage are in place, with all department cards having a spending limit and charges are reconciled against receipts monthly by the credit card company

The department has outlined a purchasing policy requiring the fire chief's approval for any purchase over $200 and board of director approval for any purchase of $500 or more.

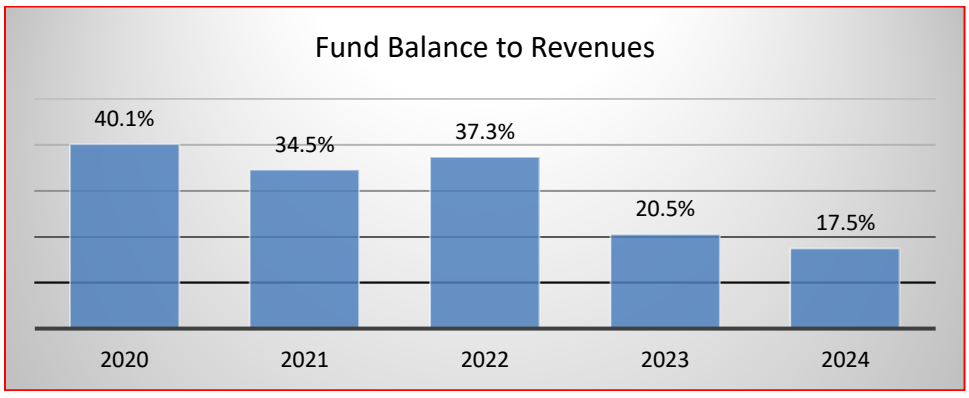
The department does not define a cost value for capital items, nor does the department utilize an asset tracking system. The frequency of asset inventories was listed as annually in the worksheet.

Fund Balance and Reserves

A review of the department's liquid net assets indicated a slow decrease of assets from 2020 to 2024. 2024's assets of $183,404 was a reduction from $197,307 in 2023.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.



External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their

review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with the modified cash basis of accounting.

LAKE NORMAN FIRE DEPARTMENT

A financial review of the Lake Norman Fire Department was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

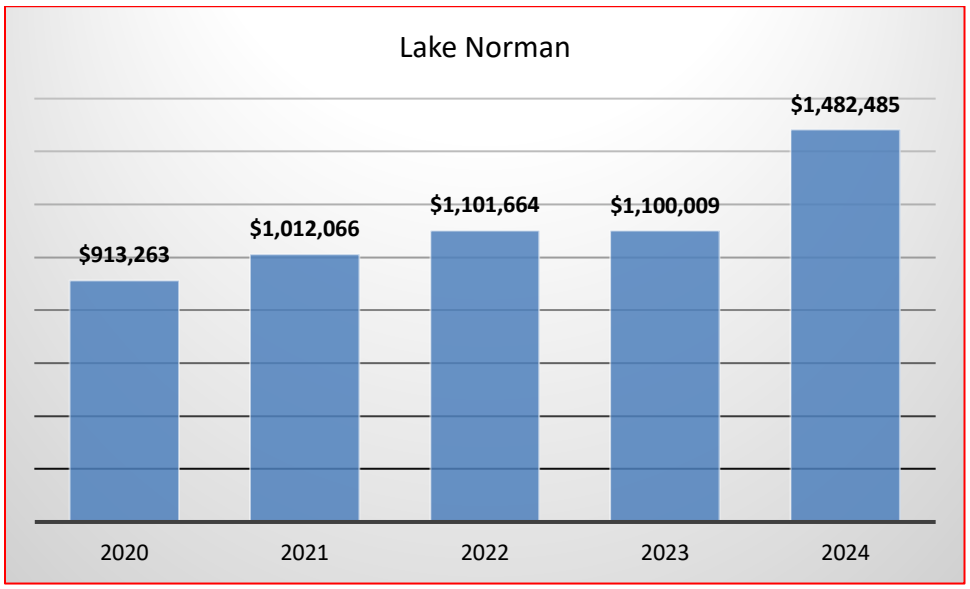
A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $327,758 and fixed assets valued at $2,271,175 after accounting for accumulated depreciation of $5,007,096. Liabilities include current obligations amounting to $142,872 and long-term debt totaling $745,335.

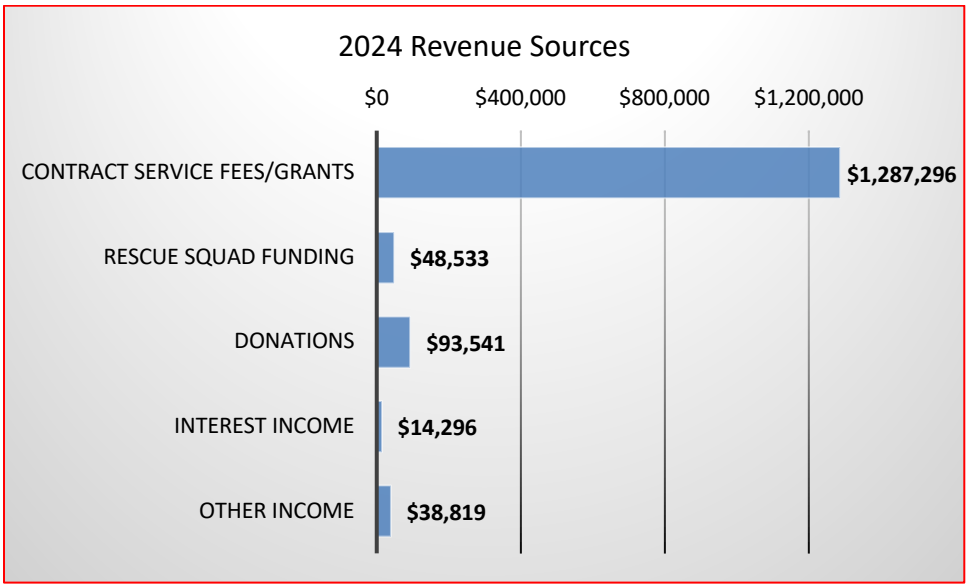
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $2,941,730. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, predominantly received from Iredell County. In 2024, these contract fees amounted to $1,287,296, marking a 45% increase over 2023's $888,890. Revenue from interest incomes averaged $6,625 during the five-year period, with 2024 revenue listed at $14,296. Rescue squad funding provided $30,765 in 2023 and $48,533 in 2024. Other income of $38,819was reported in 2024, but not listed in any of the prior four years.


Lake Norman
$913,263
$1,012,066
$1,101,664
$1,100,009
$1,482,485
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$400,000
$800,000
$1,200,000
CONTRACT SERVICE FEES/GRANTS
$1,287,296
RESCUE SQUAD FUNDING
$48,533
DONATIONS
$93,541
INTEREST INCOME
$14,296
OTHER INCOME
$38,819

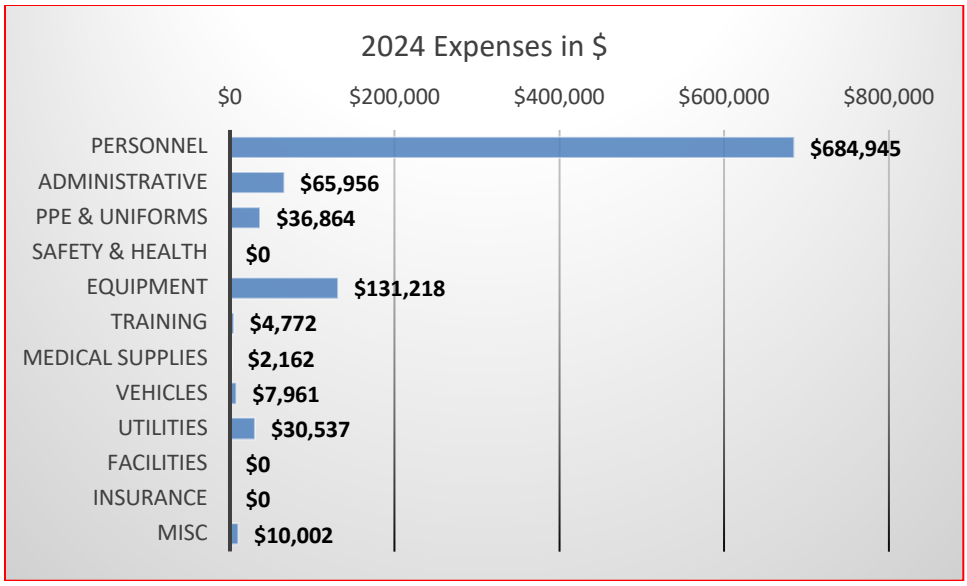
Expenditures

An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

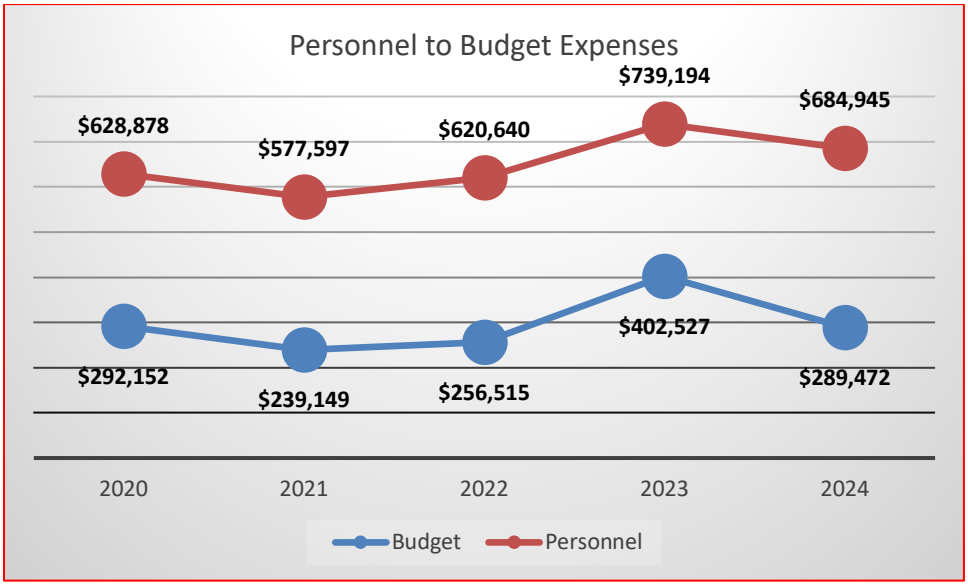
A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $684,945 or 70% of all expenses. This marks a slight increase from the previous year of 60%. Equipment costs accounted for 13% of total expenses, at $131,218. Administrative costs of $65,956 made up 7% of total annual costs. PPE & Uniforms and Utility costs were the next highest expenditure listed at $36,864 (4%) and $30,537 (3%) respectively. Training, medical supplies, vehicles and miscellaneous costs each made up 1% or less of the annual department spending at $4,772, $2,162, $7,961 and $10,002 respectively.

There was no recorded expense for Safety & Health, facilities and insurance for 2024. It is possibly that these expenses were posted to other expense categories.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the four-year period 2020 - 2023, beginning at $628,878 in 2020 and rising each year to reach $739,194 by 2023. 2024's personnel expenditures was a reduction from 2023's level at $684,945.



Administrative expenses experienced a moderate decline, from $739,194 in 2023 and to $684,945 in 2024. Costs in this category hovered at an average cost of $610,000 from 2020 to 2022.

PPE & Uniforms averaged approximately $33,000 throughout the five-year study period. A low year in 2022 of $2,996 suggests that these needs were either minimal, met through other means, or categorized differently in the department's financial reporting that year.

There were no reported expenditures on Safety & Health throughout the four-year period from 2021 through 2024. 2020's costs were listed at $7,533. This suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting for those four years.

Equipment expenditures fluctuated across the five years. After a high of $123,457 in 2020, expenditures declined to $91,427 in 2021 and then increased again to $114,076 in 2022. In 2023, reported equipment spending stood at $36,962. 2024's level of spending in this category rose to $131,218. This pattern could indicate periods of investment in durable assets followed by a transition to maintenance-level equipment needs.

Expenditures on Training throughout the five-year study period averaged approximately $5,700. 2022 saw the highest spending in this category of $11,271 and 2021 was the lowest at $2,374. Spending in the training category for 2024 was reported as $4,772.

The department reported low expenditures in the medical supplies category for 2022, 2023 and 2024 at $1,006, $0.00, and $2,162 respectively. These expenditures were $29,936 in 2021 and $26,506 in 2020.

	2024	2023	2022	2021	2020
Personnel	$684,945	$739,194	$620,640	$577,597	$628,878
Administrative	$65,956	$27,261	$70,811	$40,339	$26,286
PPE & Uniforms	$36,864	$54,788	$2,996	$29,437	$40,820
Safety & Health	$0	$0	$0	$0	$7,533
Equipment	$131,218	$36,962	$114,076	$91,427	$123,547
Training	$4,772	$2,725	$11,271	$2,374	$7,270
Medical Supplies	$2,162	$0	$1,006	$29,936	$26,506
Vehicles	$7,961	$193,256	$11,908	$9,296	$11,650
Utilities	$30,537	$34,711	$32,784	$31,547	$0
Facilities	$0	$14,038	$0	$0	$43,653
Insurance	$0	$0	$0	$0	$0
Misc	$10,002	$38,786	$11,663	$4,793	$4,887
	$974,417	$1,141,721	$877,155	$816,746	$921,030

Vehicle-related expenses averaged approximately $10,000 during the years 2020-2022 and 2024. The 2023 expenditures reported costs of $193,256. This increase seen that year may be due to either increased maintenance costs, or upgrades to the fleet that year.

There were no reported expenditures on Utilities in the 2020 fiscal year. This absence suggests that these needs were most likely categorized differently in the department's financial reporting. The spending on utilities for the following four years averaged $26,000 annually.

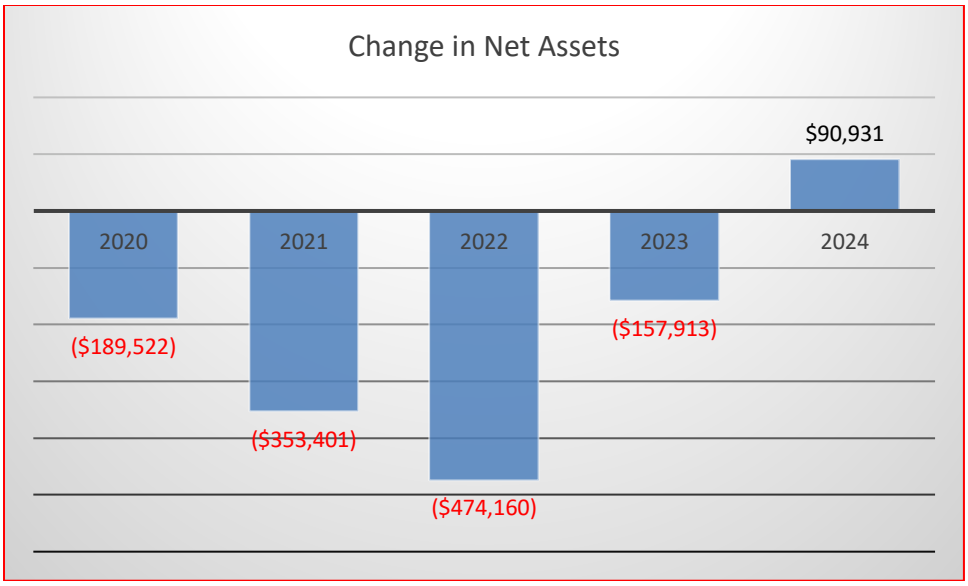
There were no reported expenditures on Facilities during the years 201, 2022, and 2024. These absences suggest that these needs were most likely categorized differently in the department's financial reporting. Facility spending in 2020 and 2023 were $43,653 and $14,038, respectively.

There were no reported expenditures on Insurance during the five-year study period. These absences suggest that these needs were most likely categorized differently in the department's financial reporting.

Miscellaneous expenses averaged $14,000 during the five-year period. 2023 had the highest level of spending at $38,786 or 3% of the budget that year. The remaining years (2020 – 2022, 2024) spending remained at approximately 1% of the total annual expenditures. 2024's spending was listed at $10,002.

Net Assets

Overall, the department experienced reductions in net assets during four of the five study years. Starting in 2020 with a $189,522 drop in net assets, net assets for the following three years fell by $353,401, $474,160 and $157,913 for 2021, 2022 and 2023, respectively. These reductions were followed by a moderate increase in net assets of $90,931 in 2024. Depreciation of assets contributed to the net asset change during those years. Depreciation of assets in 2020 was $345,634, in 2021 it was $447,851, 2022 was $697,619 and in 2023 it was $478,075.



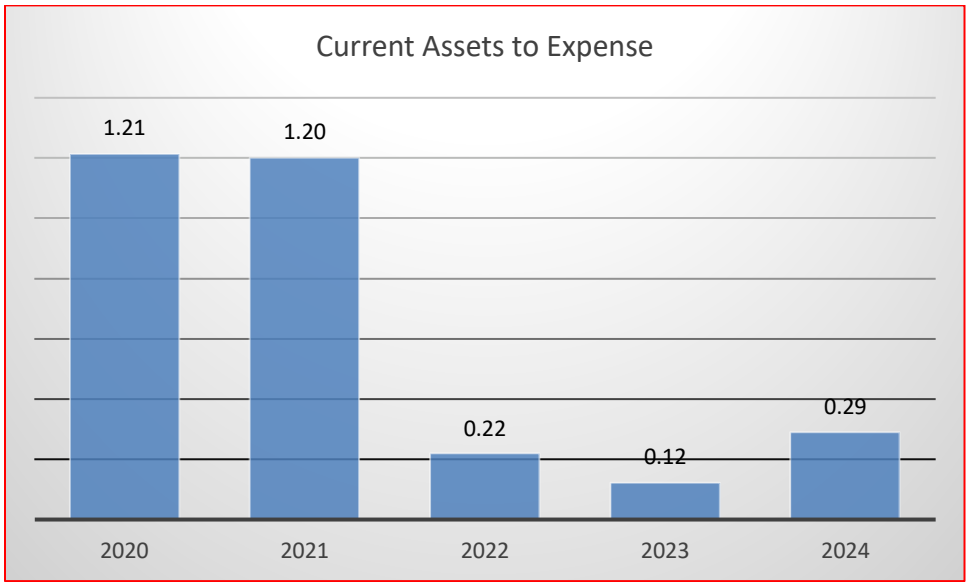
Financial Ratio Analysis

The financial performance of the Lake Norman Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a gradual reducing pattern over the years, although experiencing an increase to 4.40 in 2021 from 4.28 in 2020. 2024's ratio stood at 2.48 and indicates the department continues to maintain sufficient reserves to cover ongoing expenses.



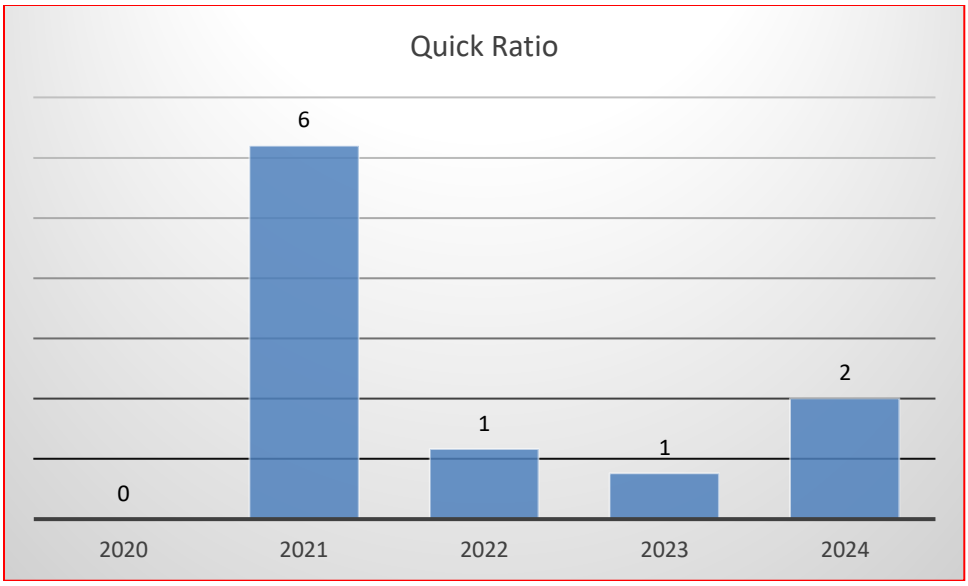
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio dropped from 1.20 in 2021 to a low of 0.12 in 2023. In 2024 the ration increased to 0.29. If in the unlikely chance that the department's funding was to be interrupted, it possesses current liquid assets to cover its expenses for approximately 3.5 months.



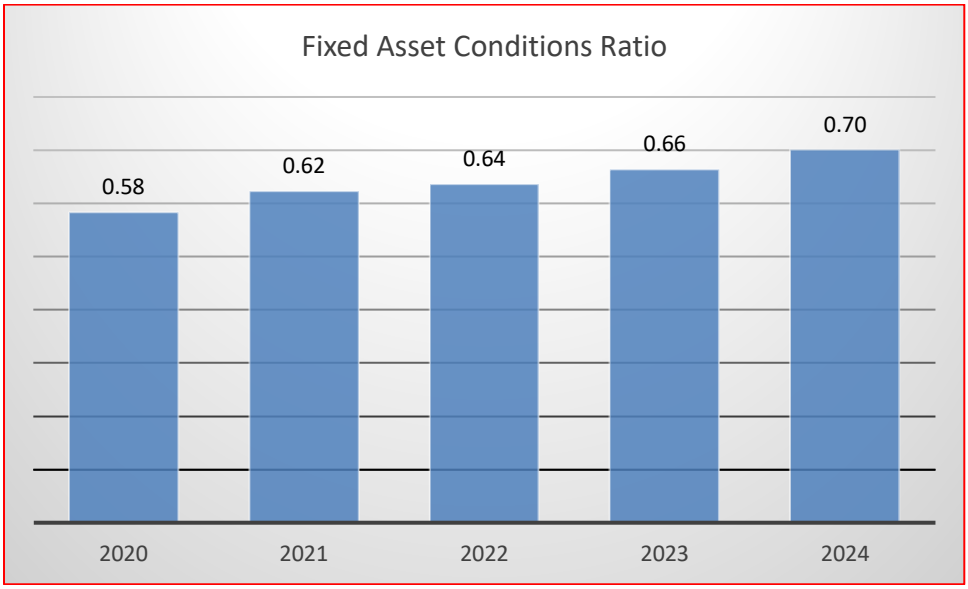
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated as zero for the five-year period. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department reported zero current liabilities for the year 2020. Without current liabilities, the quick ratio calculation—defined as (liquid assets ÷ current liabilities) automatically results in a value of 0 or becomes undefined, even though the department had annual liquidity amounts that year of nearly $1,118,439.

The department's 2024 quick ratio was calculated at 2, indicating $2 available in liquid assets to meet every dollar of current liability[6].

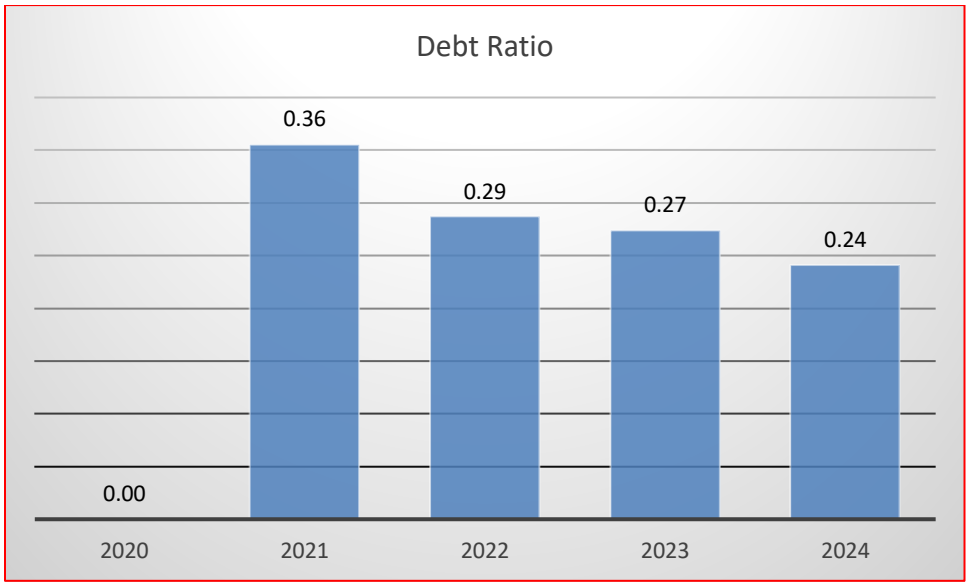
[6] Current liabilities were not listed on the department's 990 submissions. Current portions of department long term debt were obtained from the debt schedule in 2020 through 2022 financial reports.



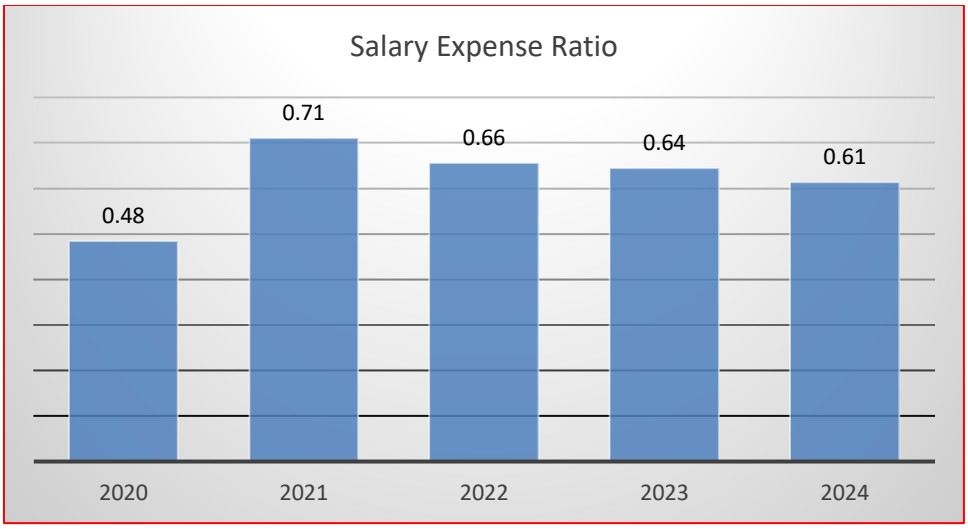
The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a steady state of asset aging from 2020 through 2024 with an average annual ratio of 0.64. The ratios between 0.58 and 0.70 indicates that approximately 58% to 70% of the assets' original cost has been depreciated over this period. Consequently, about 30% of the assets' value remains in 2024, suggesting that the department's fixed assets are relatively older. This implies that the department is operating with aged assets, with increasing risks of major maintenance needs or sudden capital expenditures in the short term.



An evaluation of the department's *Debt Ratio* from 2021 through 2024 shows a consistent and favorable trend of decreasing reliance on debt. In 2020, the department reported zero debt. A 2021ratio of 0.36 indicated that liabilities accounted for 36% of its total assets. Over the following three years, the debt ratio gradually declined to 0.29 in 2022, 0.27 in 2023, and ultimately 0.24 by 2024 reflecting a slow but steady reduction in the department's financial leverage. A debt ratio of 0.24 by 2024 suggests that only 24% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of consistency in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.48, indicating that 48% of the department's total expenses were devoted to salary costs. This ratio increased to 0.71 in 2021 and gradually decreased to 0.66 in 2022 and 0.64 in 2023. In 2024, the ratio declined again slightly to 0.61.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. The department indicated that it did not utilize a budget or finance officer to manage financial oversight responsibilities. The fire chief prepares an annual operating budget, which is then subject to review and approval by the board of directors before being presented to the County Commissioners.

The department undergoes annual independent financial reviews conducted by an external accountant, Dave McKenzie, aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

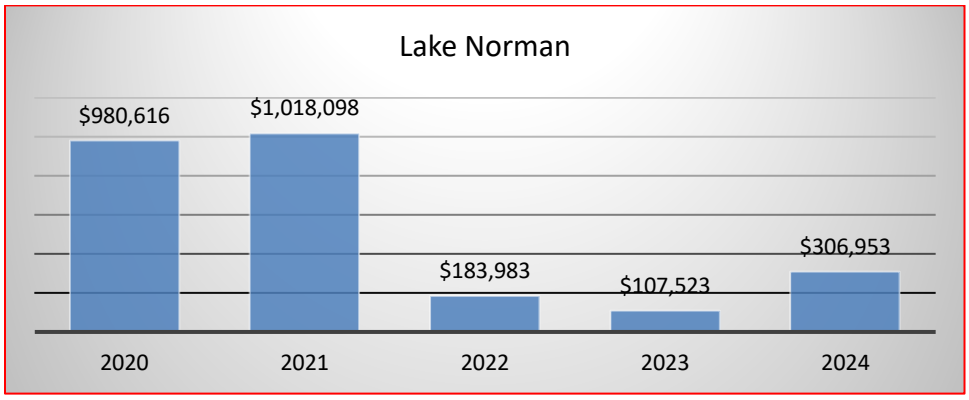
The department did not describe cash access controls that were implemented to safeguard monetary resources. There are controls for departmental credit card usage in place. Credit card purchases are reviewed by the Chief. Personnel credit card limits are set by rank.

The department has indicated that purchasing controls are in place; however, no description of those controls was described.

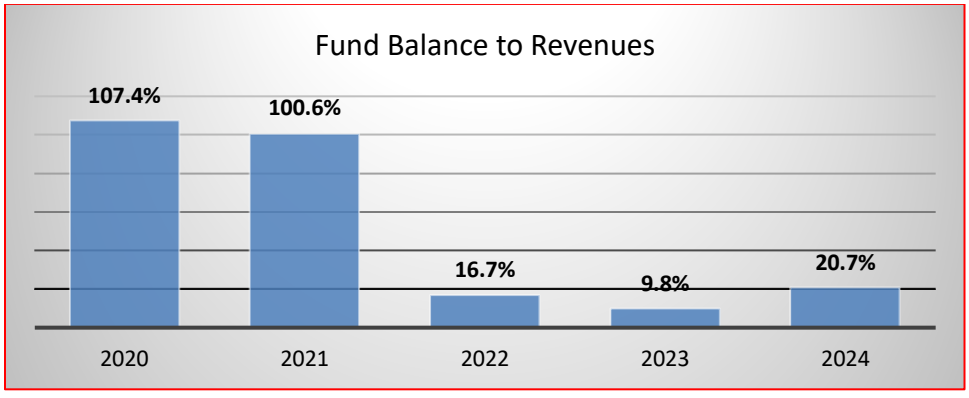
The department indicated that it defines a cost value for capital items but did not provide those values. Assets are not tracked by an asset tracking system.

Fund Balance and Reserves

A review of the department's liquid net assets indicated an increase from 2020 through 2021. 2022's assets fell to $183,983 and to $107,523 in 2023. Department liquid assets grew to $306,953 in 2024.



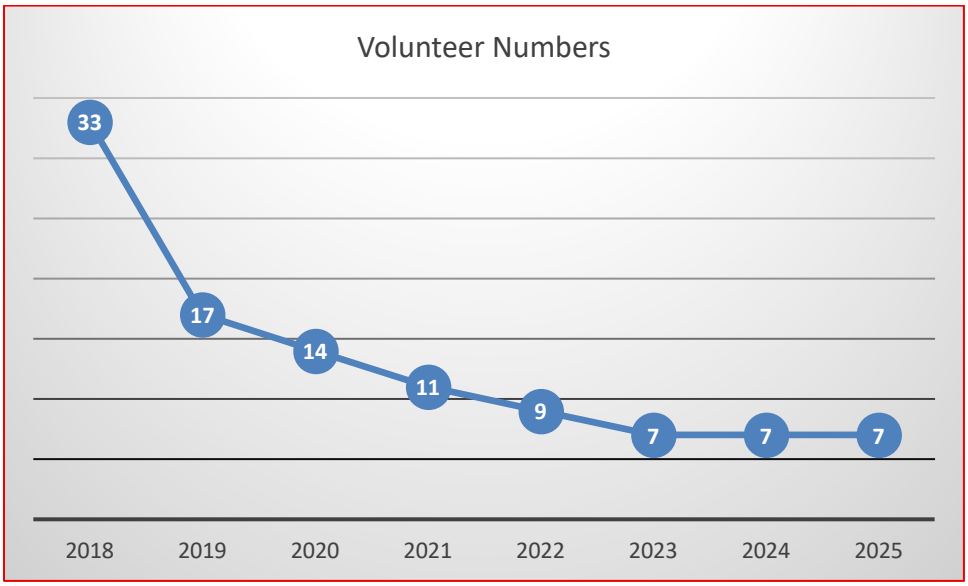
An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

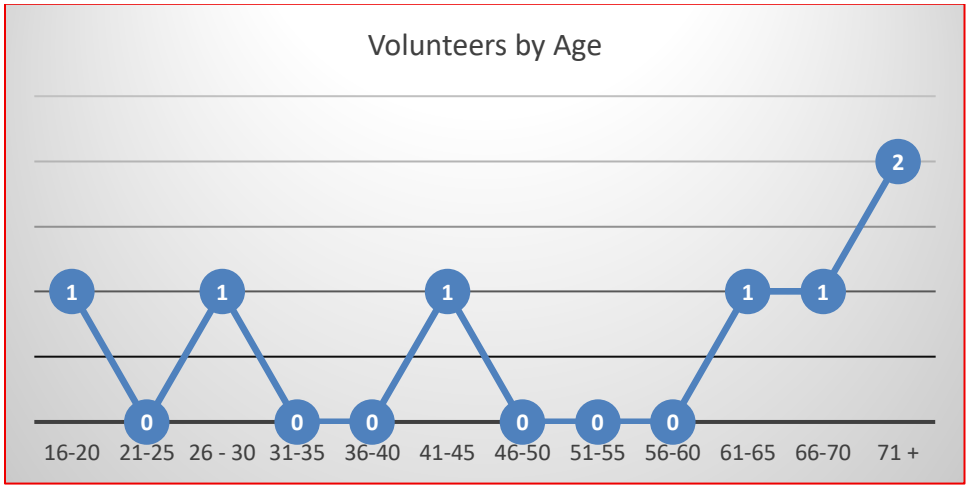


External Audit or Review Findings

A review of the "Independent Accountant's Review Report", including conclusions from the accountant for the years 2020 through 2022 and 2024 was performed. Based on his review, he was not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with the income tax basis of accounting. A review report was not provided for the year 2023.

Volunteer Trends





LONE HICKORY VOLUNTEER FIRE DEPARTMENT, INC.

A financial review of the Lone Hickory Volunteer Fire Department, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

A review of the 2024 Statement of Financial Position indicated that the department holds total current net assets of $236,458 and fixed assets valued at $350,545 after accounting for accumulated depreciation of $949,138. Liabilities include current obligations amounting to $355 and long-term debt totaling $36,023.

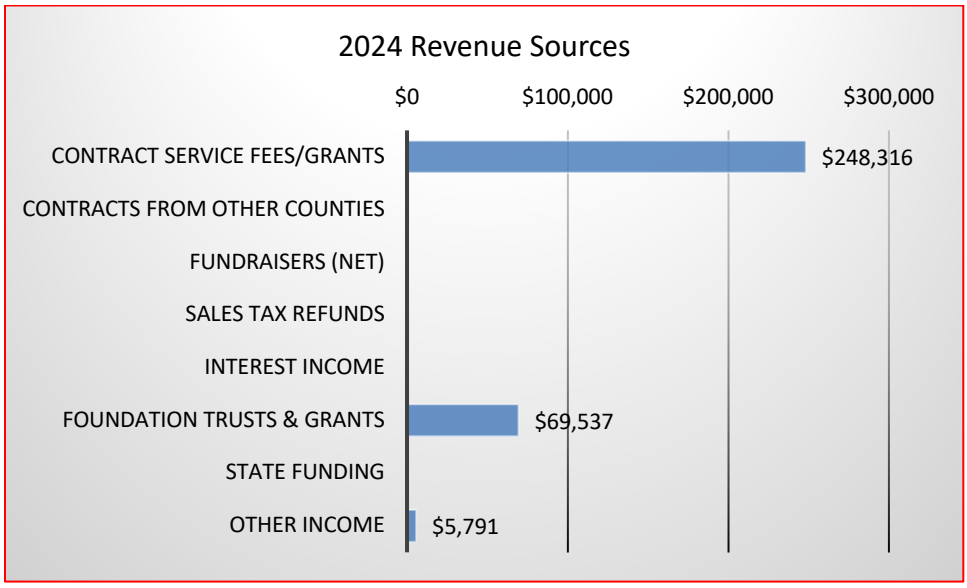
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $559,431. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported. This financial position reflects a strong asset base relative to outstanding liabilities.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees and grants. In 2024, contract fees amounted to $248,316, marking an increase from $179,134 in 2023. Revenue from donations saw slight fluctuations, peaking at $3,500 in 2024, with smaller amounts in other years. Foundation Trusts & Grants provided $69,537, which was an increase from the $35,000 received in 2023. Other income of $13,062 was reported in 2021, $8,171 in 2022 and $5,791 in 2024. The department’s five-year income peaked in 2024 at $327,144.





Expenditures

An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

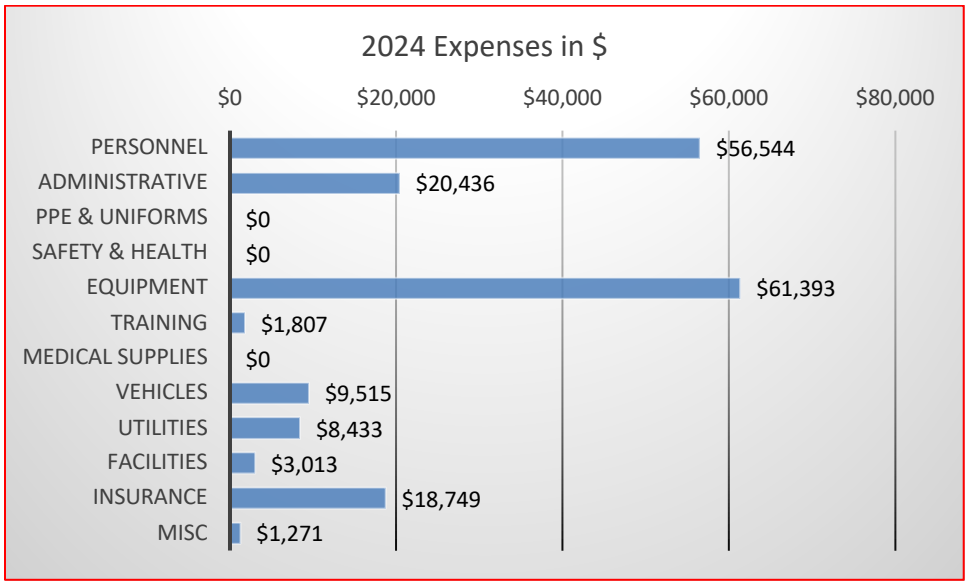
- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies

- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $56,544 or 31% of all expenses. This marks a slight increase from the previous two years of $55,257 and $52,194 respectively. Equipment costs accounted for 34% of total expenses, at $61,393.

Insurance expenses comprised 10% of total expenses at $18,749, demonstrating a consistent proportion compared to the five-year average expense amount of $16,532. Miscellaneous expenses in 2024 were $1,271, a small decrease from the previous four-year average of $1,352. PPE & Uniforms had zero costs associated with this category during the prior five years.

Administrative costs in 2024 were the lowest level of reported spending in the five-year study period at $20,436. Utilities and facilities expenses represented minor but consistent components of the department's budget with their percentage of the budget at 5% and 2%, respectively. Training costs averaged $1,669 for the five-year period. Safety & Health and Medical Supplies had zero expenditures during the five years.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $13,784 in 2020 and rising each year to reach $56,544 by 2024. The most notable jumps occurred between 2020 and 2021 and again from 2021 to 2022. These increases suggest consistent salary growth, potential staffing expansions, or adjustments for inflation or benefits.

Administrative expenses experienced moderate fluctuations, starting at $22,259 in 2020 and peaking in 2021 at $32,174. Afterward, administrative costs declined to $25,408 in 2022, before rising slightly to $28,510 the next year. 2024 expenditures were reported at $20,436.

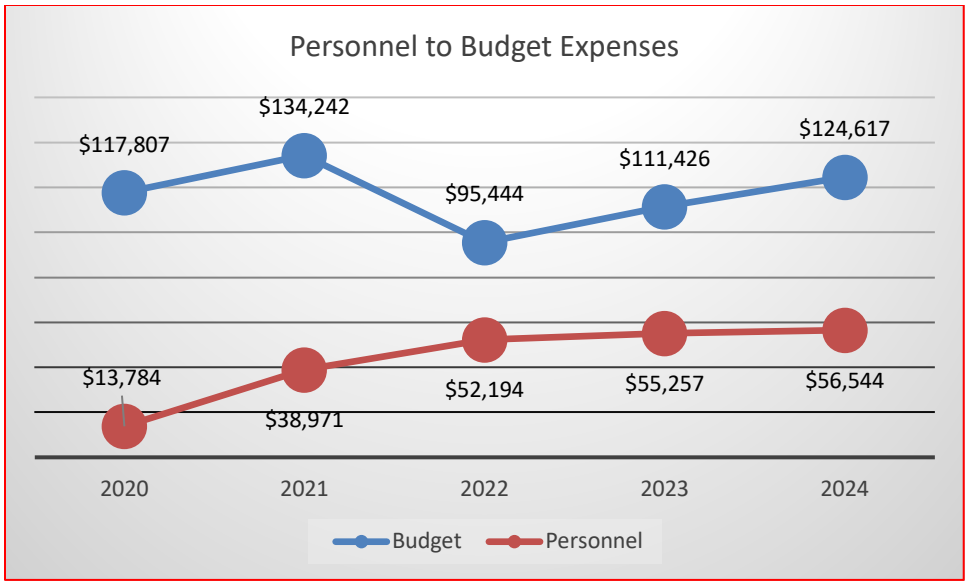
Expenditures on PPE & Uniforms were reported to be zero in 2024. There were no reported expenditures in this category during the previous four years. The lack of reported expenses during these years is most likely a result of those costs being categorized differently in the department's financial reporting.

The department reported no expenditures on Safety & Health across all five years. This consistent absence suggests that these needs were either minimal, met through other means, or categorized differently in the department's financial reporting.

2024 level Equipment expenditures were the highest of the previous years at $61,393. The previous four-year expenditures averaged $55,000 annually.

Training expenses in 2024 were reported at $1,807, which was lower than 2023's spending of $4,572. 2022's level of spending of $1,012 was higher than 2021 and 2020 at $545 and $410, respectively.

The department reported no expenditures on medical supplies across the years 2020 through 2024. This consistent low/zero level of spending suggests that medical supply needs are either minimal, met through other means, or categorized differently in the department's financial reporting.



Vehicle-related expenses were reported as zero in 2020 and 2021. Spending in 2022 was reported as $7,695 and $9,812 in 2022. Spending in this category decreased slightly in 2024 at $9,515 from 2023's level of $9,812.

Utility costs increased slightly over the review period, from $7,727 in 2020 to $8,433 in 2024. There was fairly level spending across the five-year study period.

Facilities expenses exhibited an increase in 2024, jumping from $1,912 in 2023 to $3,013in 2024. Spending in 2022 nearly matched 2023's level at $1,952. There were no recorded expenses in this category in 2021 and 2020.

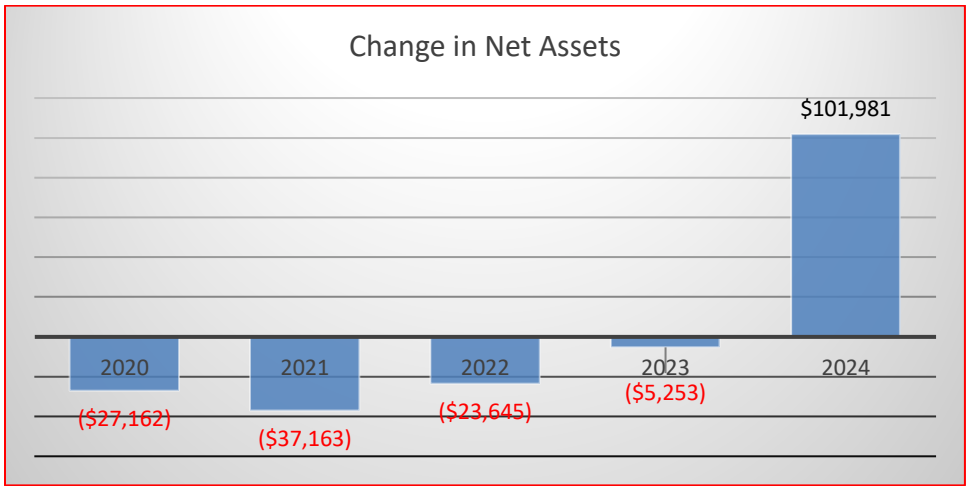
Insurance costs remained relatively consistent, with an average annual spend rate of $16,532 across the five-year period. After a drop in 2022, insurance expenses increased again to $17,709 in 2023 and again in 2023 to $17,709. 2024 spending was reported at $18,749. These variations could reflect adjustments to policy coverage, market rate changes, or claim-related factors.

Miscellaneous expenses were low overall during the years 2020-2021. After starting at $2,948 in 2020, costs dropped to $44 in 2021 and then increased to $1,347 in 2022. Spending in 2023 decreased slightly to $1,151 the next year and then dropped again to $1,271 in 2024.

	2024	2023	2022	2021	2020
Personnel	$56,544	$55,257	$52,194	$38,971	$13,784
Administrative	$20,436	$28,510	$25,408	$32,174	$22,259
PPE & Uniforms	$0	$0	$0	$0	$0
Safety & Health	$0	$0	$0	$0	$0
Equipment	$61,393	$40,088	$43,276	$73,574	$64,709
Training	$1,807	$4,572	$1,012	$545	$410
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$9,515	$9,812	$7,695	$0	$0
Utilities	$8,433	$7,672	$8,195	$8,014	$7,727
Facilities	$3,013	$1,912	$1,952	$0	$0
Insurance	$18,749	$17,709	$6,559	$19,891	$19,754
Misc	$1,271	$1,151	$1,347	$44	$2,948

Net Assets

Overall, the department experienced negative changes in net assets for the years 2020 through 2023. A significant positive net asset increase occurred in 2024 at $101,981.



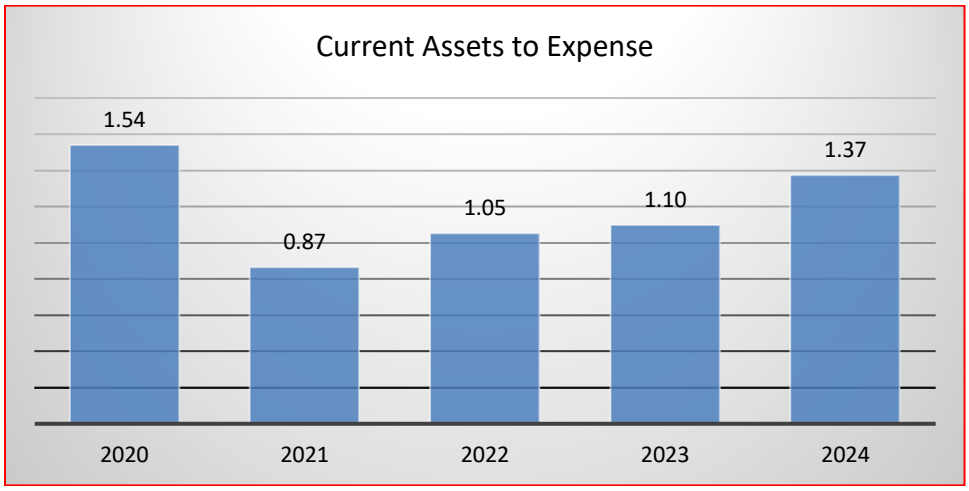
Financial Ratio Analysis

The financial performance of the Lone Hickory Volunteer Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

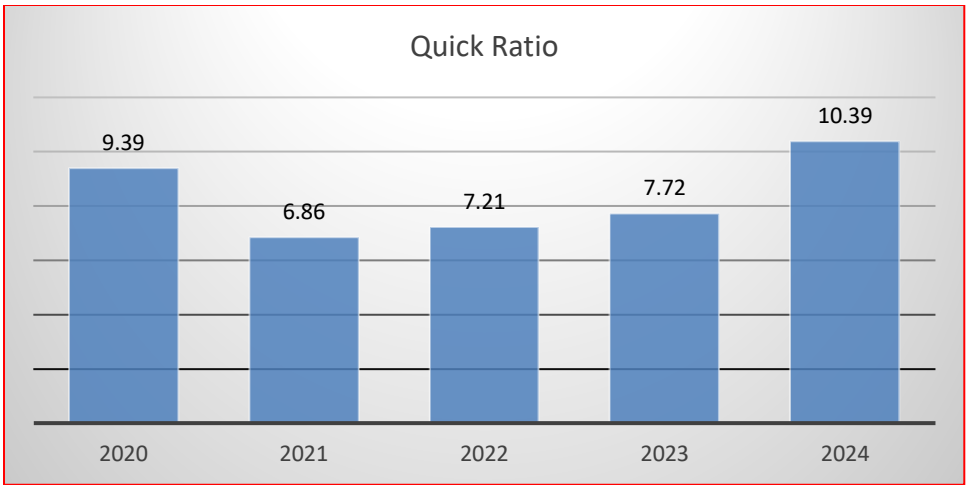
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, maintained a steady pattern over the years, although experiencing a decline to 2.67 in 2023 from a high of 3.90 in 2023. This ratio indicates the department maintains sufficient reserves to cover ongoing expenses as the unrestricted reserves of $550,625 can cover 3.2 years of total operating expenses of $172,004.



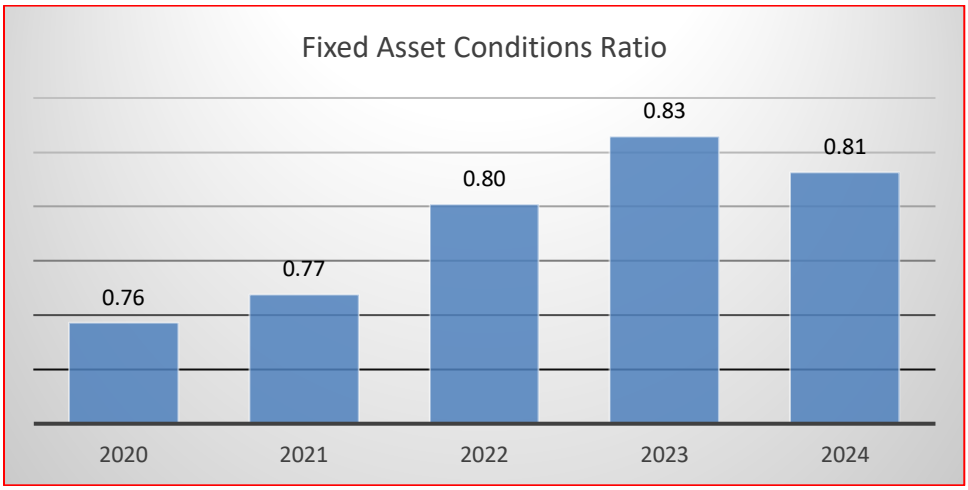
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio, which started at 1.54 in 2020, dropped the next year to 0.87. It steadily increased from 0.87 in 2021 to a high of 1.37 in 2024. This ratio indicates that the Lone Hickory VFD has sufficient liquid reserves to cover its annual expenses for 1.37 years.



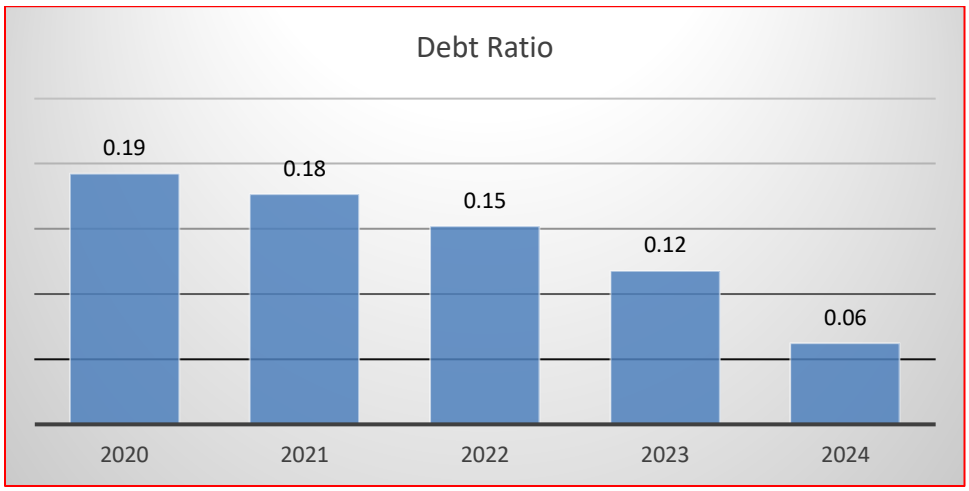
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 10.39, indicating $10.39 available in liquid assets to meet every dollar of current liability. 2024's ratio was the largest during the five-year period.



The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a steady state of asset aging from 2020 through 2023 with an average annual ratio of 0.79. The average ratio of 0.79 indicates that approximately 79% of the assets' original cost has been depreciated over this period. Consequently, about 19% of the assets' value remains in 2024, suggesting that the department's fixed assets are nearing the end of their asset value life. This implies that the department is operating with older assets, with a likely increased risk of major maintenance needs or sudden capital expenditure needs in the near term.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a consistent and favorable trend of decreasing reliance on debt. In 2020, the department reported a debt ratio of 0.19, meaning that liabilities accounted for 19% of its total assets. Over the following years, the debt ratio gradually declined to 0.18 in 2021, 0.15 in 2022, 0.12 in 2023, and ultimately 0.06 by 2024 reflecting a slow but steady reduction in the department's financial leverage. A debt ratio of 0.06 by 2024 suggests that only 6% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of slow increase in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.10, indicating that 10% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.21 in 2021 and continued rising to 0.27 in 2022. In 2023, the salary expense ratio remained at 0.27. In 2024, the ratio increased to 0.34.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. The department does not utilize a budget or finance officer, to manage financial oversight responsibilities. The department's budget is prepared by the chief and then presents it to the board of directors for review and approval. Once approved, it is sent to Yadkin County Manager for commission approval.

The department undergoes annual independent financial reviews conducted by the external accounting firm Robert C Morgan & Company, CPA's P.P, aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

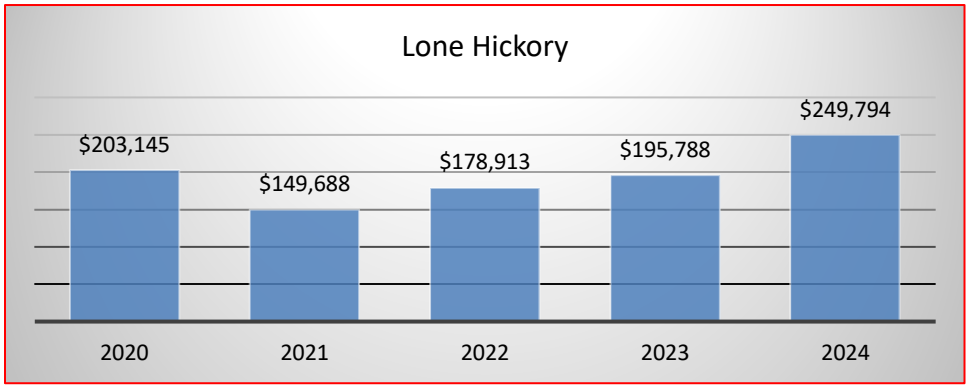
According to the department, cash access controls are implemented to safeguard monetary resources. Small amounts of petty cash are held at station, derived mainly from meeting room rentals. Receipts and expenditures of cash are noted/documented. Additionally, controls for departmental credit card usage are in place. Only the chief and treasurer have a credit card. Purchases must be approved by the board of directors. Purchase receipts must be signed and approved before going to accountant for payment.

The department has outlined a purchasing policy requiring all purchases be reviewed by the department and board of directors. The members vote to purchase and then the board of directors BOD must approve. The invoice then is signed by chief and forwarded to the Treasurer, who then forwards it to the accountant for payment. All checks have to be signed by treasurer and the president of the board of directors.

The department does not define a cost value for capital items. The department did not provide information related to the tracking of assets; however, it was noted that assets are inventoried annually.

Fund Balance and Reserves

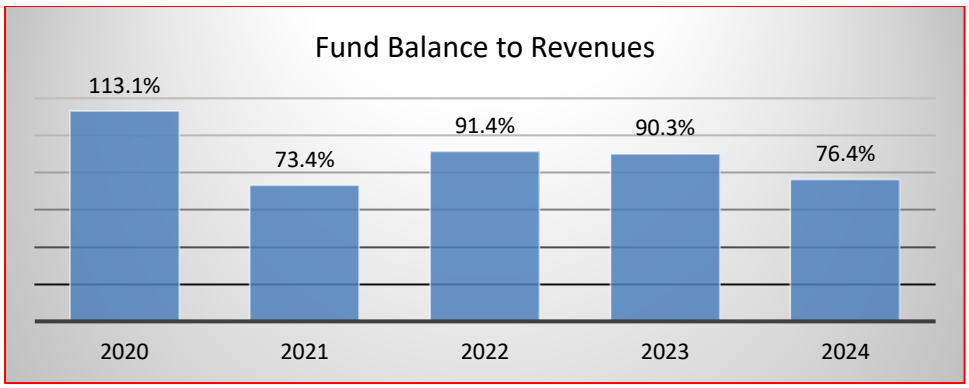
A review of the department's liquid net assets shows a relatively level balance from 2020 through 2024. 2024's assets of $249,794 was the highest level of the five-year period.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund

balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue.

These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's four-year fund balance to revenue ratios.



External Audit or Review Findings

A review of the "Independent Auditor's Report and Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. In their opinion, the financial statements provided by the Lone Hickory Fire Department present fairly in all material respects, the financial position of the department in accordance with accounting principles generally accepted in the United States of America.

MONTICELLO VOLUNTEER FIRE DEPARTMENT, INC.

A financial review of the Monticello Volunteer Fire Department, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

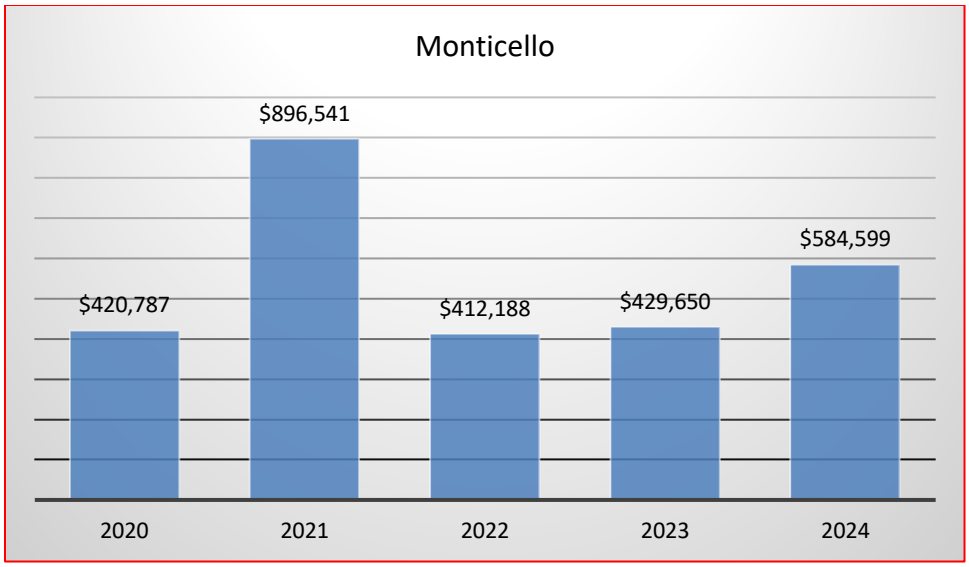
A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $581,836 and fixed assets valued at $2,820,917. Liabilities listed were current obligations amounting to $47,605 and $38,531 in long-term debt.

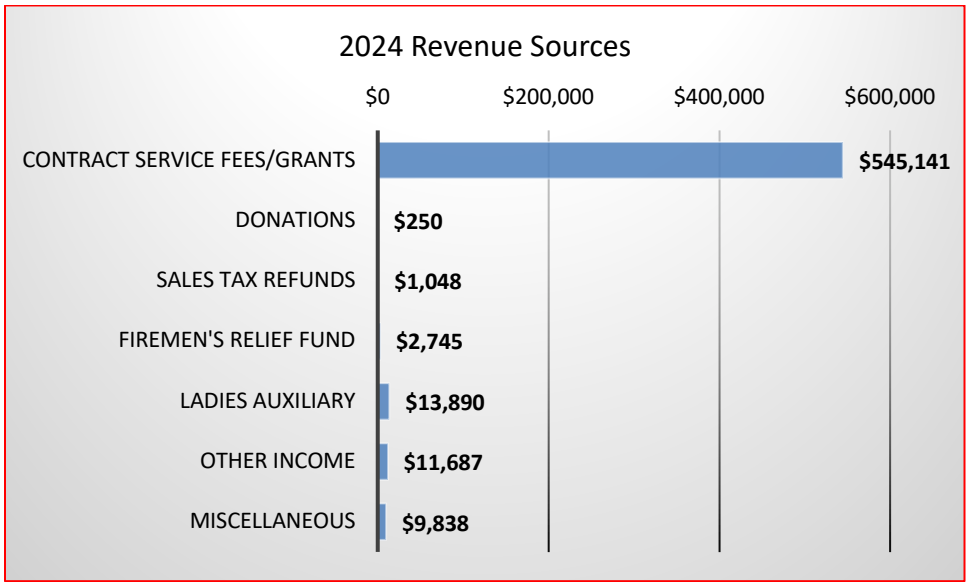
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $3,316,617. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported. This financial position reflects a strong asset base relative to outstanding liabilities.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue (93%) consistently originated from contract service fees and grants, predominantly received from Iredell County. In 2024, these contract fees amounted to $545,141, marking an increase from $393,477 in 2023. There was revenue recorded as coming from donations in 2024 of $250. Ladies Auxiliary were the second largest revenue stream for the department with $13,890 being reported through this activity in 2024. Interest income was zero in 2024, which was a change from the previous four years which had averaged approximately $3,000 per year. The department’s five-year income peaked in 2021 at $896,541 and has since maintained an annual increase from $412,188 in 2022 up to $584,599 in 2024.


Monticello
$896,541
$584,599
$420,787
$412,188
$429,650
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$200,000
$400,000
$600,000
CONTRACT SERVICE FEES/GRANTS
$545,141
DONATIONS
$250
SALES TAX REFUNDS
$1,048
FIREMEN'S RELIEF FUND
$2,745
LADIES AUXILIARY
$13,890
OTHER INCOME
$11,687
MISCELLANEOUS
$9,838

Expenditures

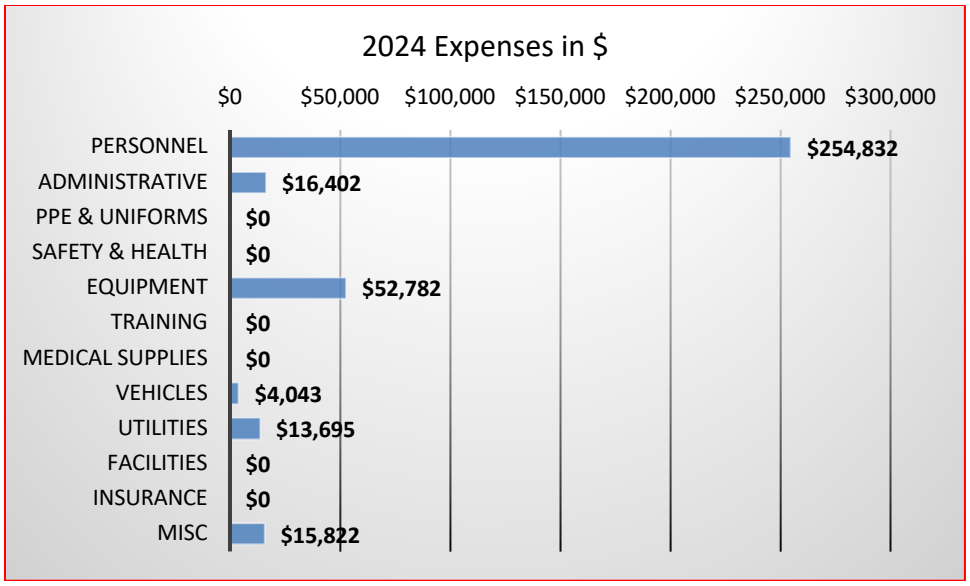
An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $254,832 or71% of all expenses. This marks an increase from the previous two years of 70% and 65% respectively. Equipment costs accounted for 15% of total expenses, at $52,782.

Administrative costs were the next highest cost driver at 5% of the expenses at $16,402, which was an increase compared to recent years average of 6%. Vehicle expenses in 2024 were $4,043, a decrease from $5,873 from 2023 and $6,113 in 2022.

Utilities and miscellaneous expenses each represented 4% of the department's annual expenses with utilities posting $13,695 in 2024 expenses and miscellaneous $15,822.



A year-by-year review of expense trends for the department from 2020 through 2024 showed changes within the department's operational budget.

Personnel costs increased each year of the five-year study period. Starting at $151,955 in 2020, costs increased in 2021 to $207,611 and then gradually continued increasing to $219,970 in 2022, $227,593 in 2023 and $254,832in 2024.

Administrative expenses experienced moderate fluctuations, starting at $22,001 in 2020, rising slightly in 2021 to $22,271, and then dropping to $18,709 in 2022 and $14,265 in 2023. These expenses rose in 2024 to $16,402.

	2024	2023	2022	2021	2020
Personnel	$254,832	$227,593	$219,970	$207,611	$151,955
Administrative	$16,402	$14,265	$18,709	$22,271	$22,001
PPE & Uniforms	$0	$0	$0	$0	$0
Safety & Health	$0	$0	$0	$0	$0
Equipment	$52,782	$59,548	$59,185	$50,488	$77,747
Training	$0	$0	$0	$0	$0
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$4,043	$5,873	$6,113	$3,368	$5,088
Utilities	$13,695	$12,977	$12,679	$12,379	$11,618
Facilities	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$29,027	$26,094
Misc	$15,822	$7,092	$22,878	$15,973	$19,753
	$357,576	$327,348	$339,534	$341,117	$314,256

There were no reported expenditures on PPE and uniforms or safety and health over the five-year study period. This may be a result of these expense items being listed in another budget category.

Equipment expenditures remained fairly level from 2021 through 2024 with recorded expenses of $$50,488, $59,185, $59,548 and $52,782 in 2024. 2020 stands out as the highest expense year in this category at $77,747.

The department reported no expenditures on training or medical supplies across all five years. This consistent absence suggests that training and medical supply needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

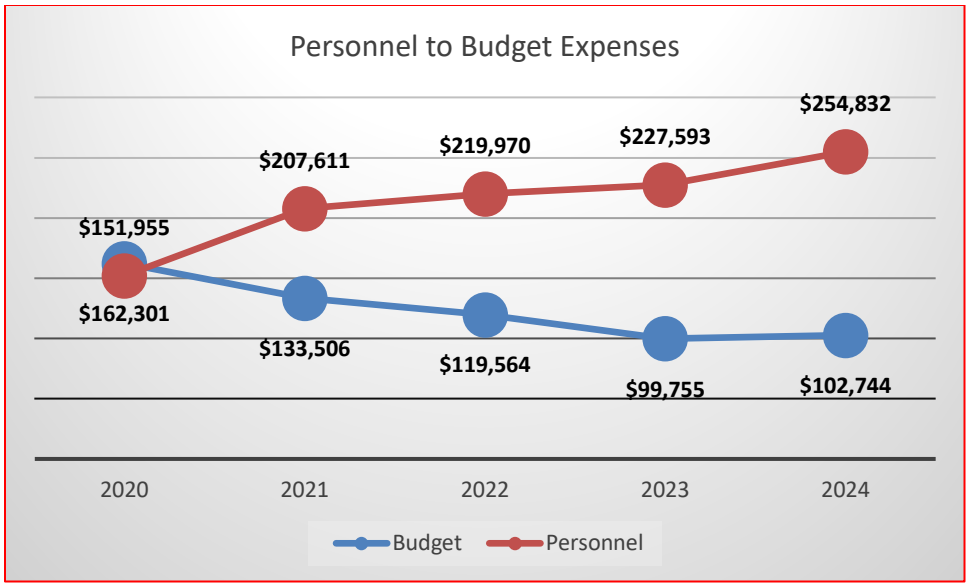
Vehicle-related expenses have remained relatively constant and low over the five study years, fluctuating within 1% or 2%. Spending in 2020 was $5,088, $3,368 in 0221, $6,113 in 2022, and $5,873 in 2023. 2024's expenses were $4,043.

Utility costs remaining a nearly constant 4% of overall department costs. Costs were $11,618in 2020 and increased to $12,977 in 2023. 2024's expenses for utilities were reported at $13,695.

There were no reported expenditures on facilities over the five-year study period. This may be a result of these expense items being listed in another budget category.

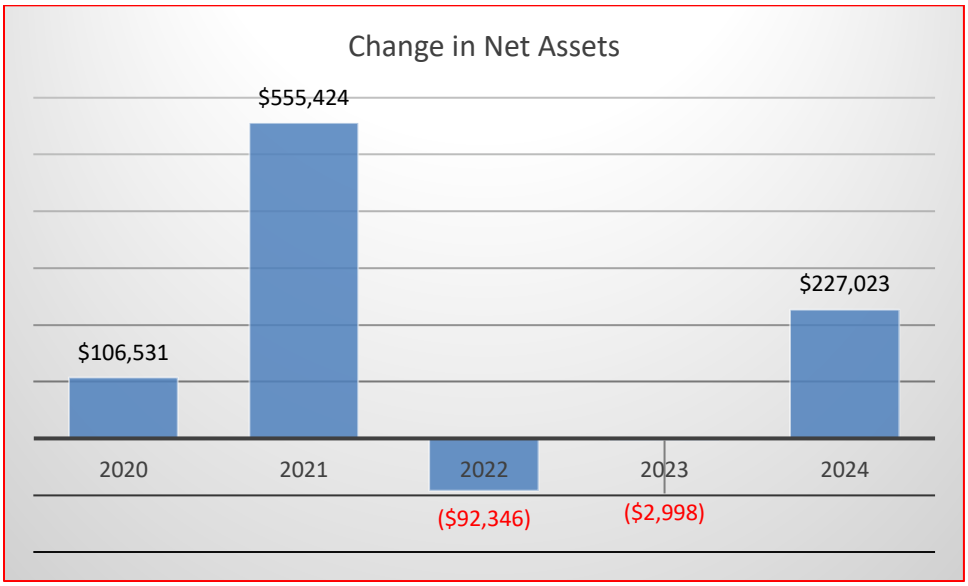
Insurance costs were not reported for the years 2022 through 2024. The 2021 insurance expenses were recorded as $26,094 and $29079 in 2022. The absence of 2022, 2023 and 2024 expenses may be a result of these expense items being listed in another budget category.

Miscellaneous expenses comprised 4% of the department's total expenses for 2024. After starting at $19,753 in 2020, miscellaneous expenses peaked at $22,878 in 2022, dropped to $7,092 in 2023 and ended at $15,822 in 2023.



Net Assets

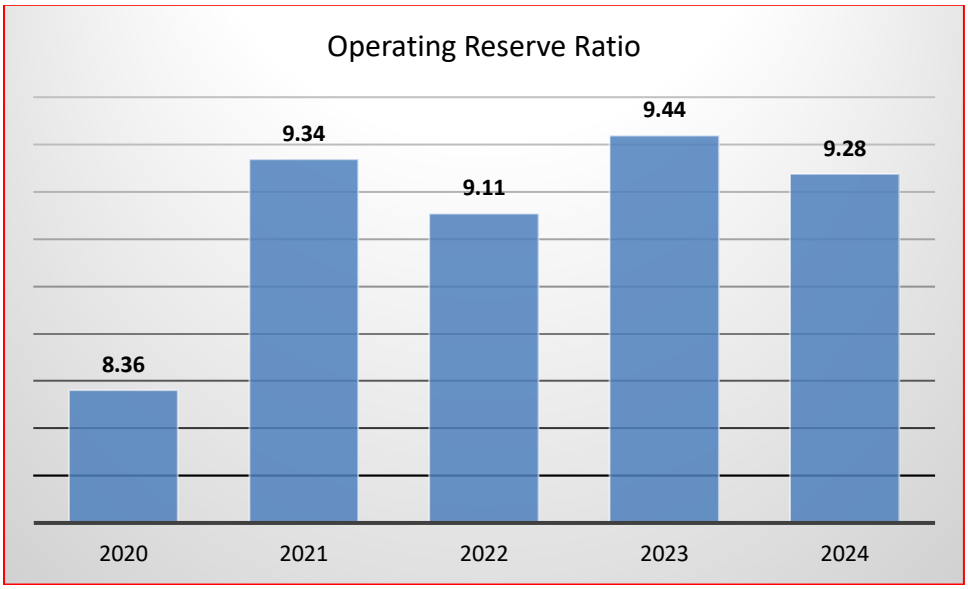
Overall, the department experienced varied outcomes in net asset changes. A significant positive net asset increase occurred in 2021, from a $106,531 increase in 2020. However, in 2022 and 2023 the department experienced negative asset changes of $-92,346 and $-2,998 respectively. The net asset change in 2024 was $227,023.



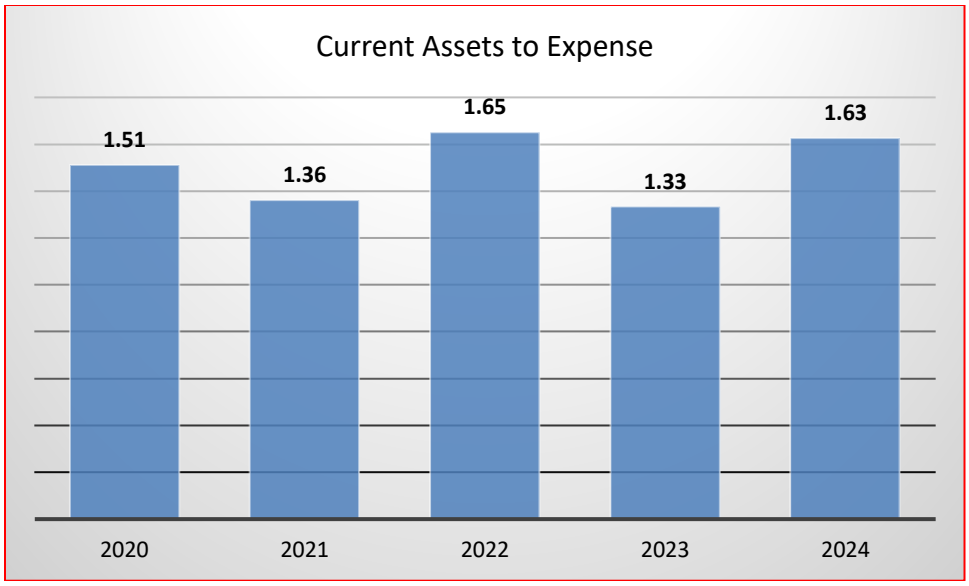
Financial Ratio Analysis

The financial performance of the Monticello Volunteer Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

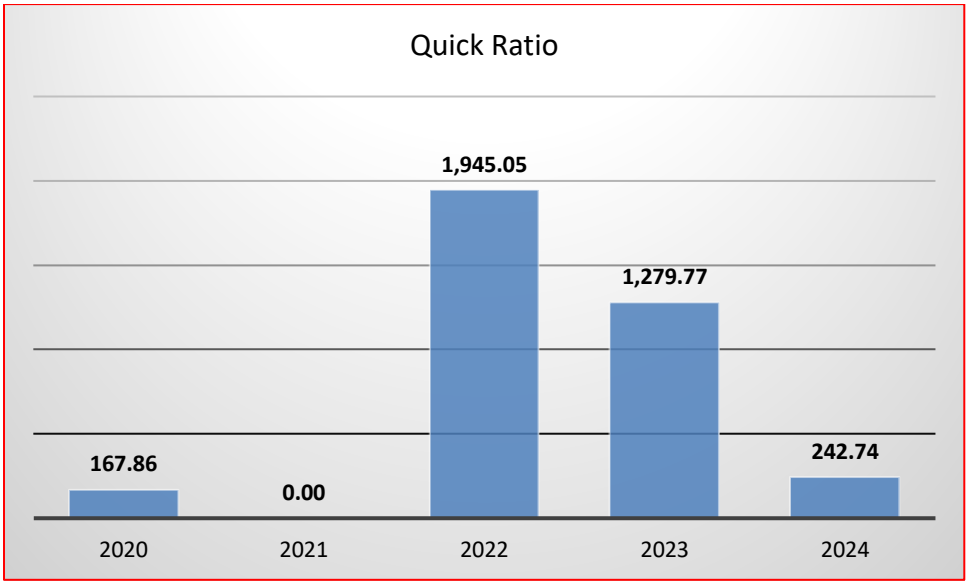
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a relatively stable pattern over the years 2021 to 2024, from 9.34 in 2021 to 9.28 in 2024. 2020's ratio was calculated at 8.36. 2024's ratio indicates the department maintains sufficient reserves to cover 9.28 years of total annual operating expenses.



The *Current Assets to Expense* ratio measures liquidity (current assets) relative to total operating expenses, indicating the department's short-term financial position. This ratio decreased from 1.51in 2020 to 1.36 in 2021, rose to 1.65 in 2022 and then dropped again to 1.33 in 2023. 2024's ratio was 1.63. This indicates that the department could cover nearly 1.6 years of current total operating expenses utilizing their current (liquid) assets.



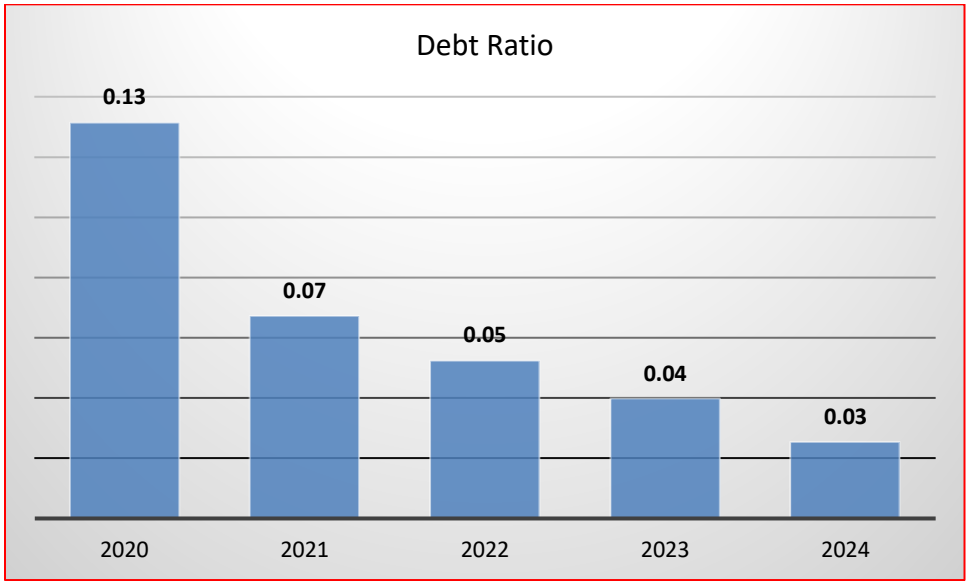
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 242.74, indicating $242 available in liquid assets to meet every dollar of current liability. 2021's ratio was not calculated due to a negative $1,569 being listed in current liabilities (Payroll taxes payable).



The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, was not able to be calculated for the Monticello Fire

Department, as annual accumulated depreciation figures were not recorded in the department's 990 submission nor in their annual financial review.

An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a very low reliance on debt. In 2020, the department reported a debt ratio of 0.13, meaning that liabilities accounted for .13% of its total assets. The following year, the debt ratio decreased to 0.07 in 2021, and by 2022 had decreased to 0.05% reflecting a continuation on non-reliance on debt. A debt ratio of 0.03 by 2024 suggests that only 3% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 indicates a steady increase in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.48, indicating that 48% of the department's total expenses were devoted to salary costs. This ratio increased to 0.61 in 2021 and again to 0.65 in 2022. In 2023, the salary expense ratio was 0.69 and by 2024, the ratio increased to 0.71.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Mary Summers serves as the budget or finance officer, managing financial oversight responsibilities. The department did not provide insight into its budget preparation process.

The department undergoes annual independent financial reviews conducted by the external accounting firm Hawkins and Hawkins, aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

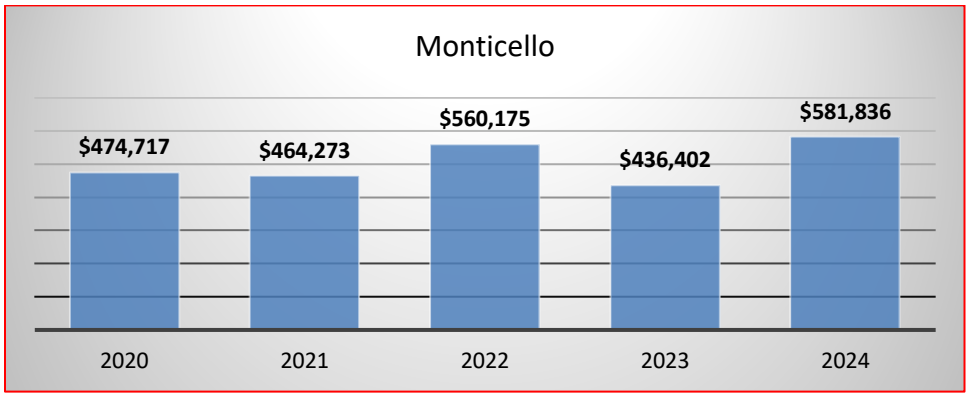
The department did not indicate if cash access controls were in place. However, it did indicate that controls for departmental credit card usage are in place. Limits are placed on credit cards transaction levels by the Board of Directors.

The department has outlined a purchasing policy requiring board of director approval for all major acquisitions exceeding $1,000. It indicated that some major purchases are made jointly with Iredell County. The fire chief can spend up to $1,000 a month without board of director's permission. Anything exceeding that limit must be approved by board of directors

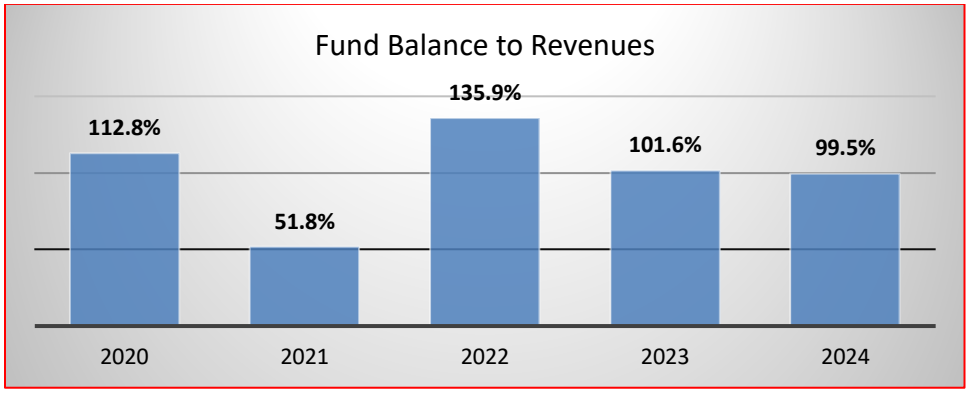
The department does not define a cost value for capital items. Assets are tracked using the department's RMS software. The frequency of asset inventories was recorded as annually.

Fund Balance and Reserves

A review of the department's liquid net assets indicated relatively level liquid fund balance from 2020 through 2024. 2024's level of $581,836 was an increase from $436,402 in 2023.



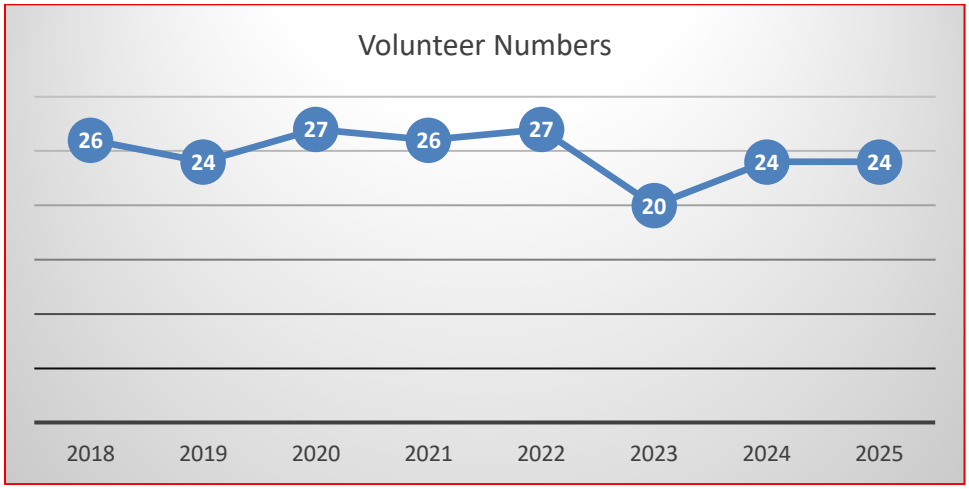
An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds by the total annual revenue, as reported in the department's financial reports, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

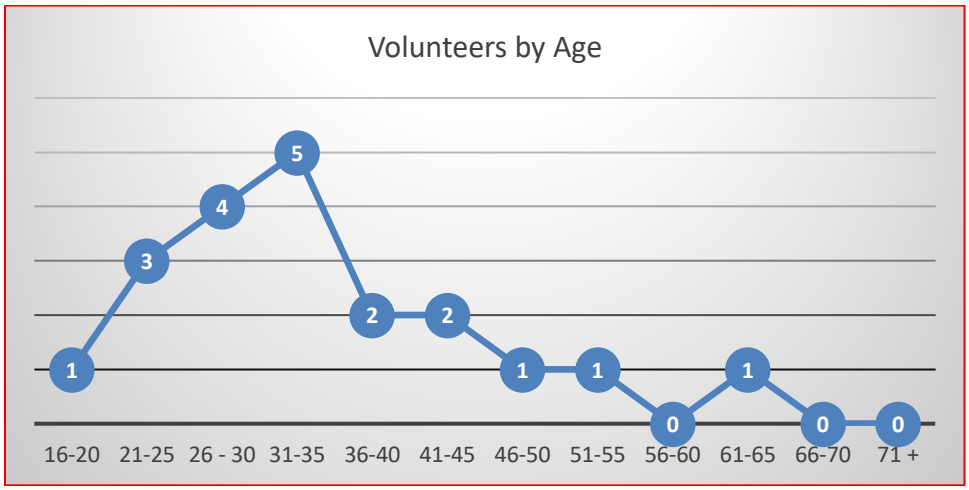


External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in accordance with the modified basis of accounting.

Volunteer Trends





MOUNT MOURNE VOLUNTEER FIRE DEPARTMENT

A financial review of the Mount Mourne Volunteer Fire Department was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

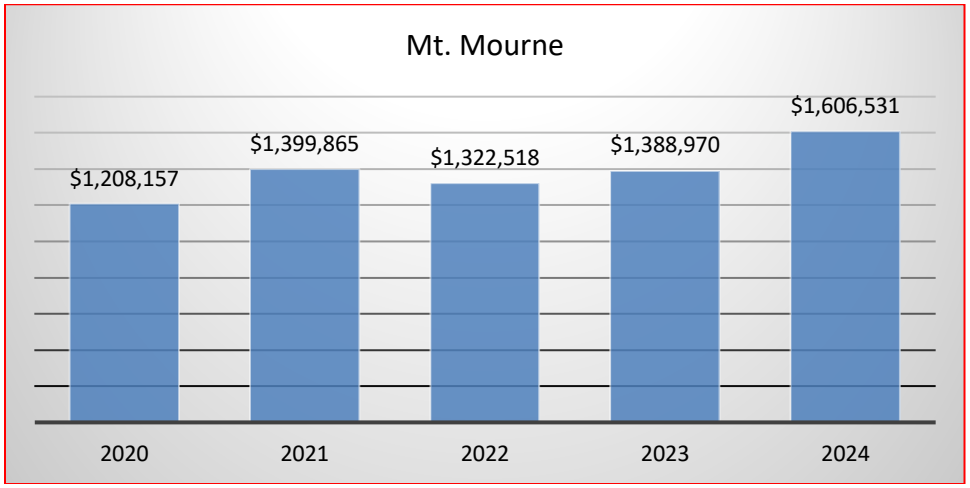
A review of the department's 2024 financial review indicated that the department holds total current assets of $1,087,283 and fixed assets valued at $4,257,786 after accounting for accumulated depreciation of $2,533,216. Liabilities include current obligations amounting to $31,778 and long-term debt totaling $2,103,876.

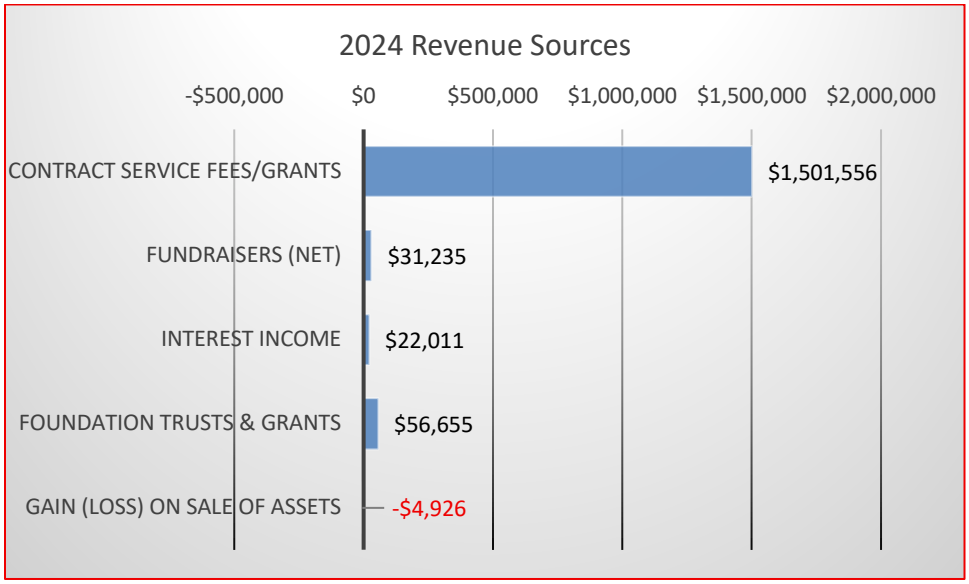
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $2,879,416. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported.

Revenues

The financial activities of the department over the years 2020 through 2023 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, predominantly received from Iredell County (93%). In 2024, these contract fees amounted to $1,501,556 marking an approximately $250,000 increase over 2023's $1,250,839. Revenue from Foundation, Trust and Grants was $56,655 in 2023, a decrease from 2023's funding of $97,238. Net revenue from fundraising activities during 2024 was reported as $31,235.





Expenditures

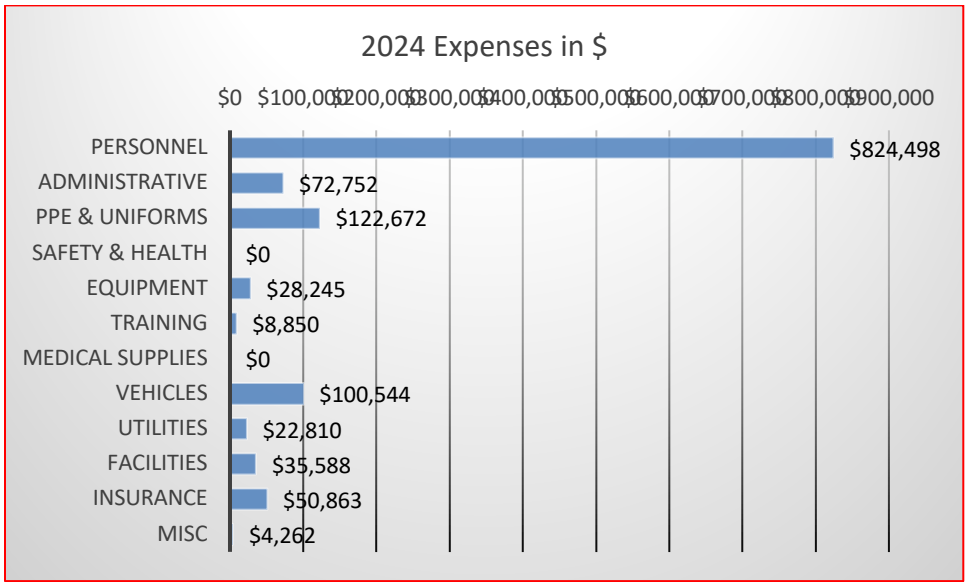
An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $824,498 or 65% of all expenses. This marks an increase from 2023's spending of $745,581. PPE & Uniforms made up 10% of spending in 2024 at $122,672. Administrative, Vehicles and Insurance costs accounted for 6%, 8% and 4% of the department's spending at $72,752 (6%), $100,544 (8%), and $50,863 (4%), respectively. Equipment ($28,245) and Utilities ($22,810) made up 2% of expenditures

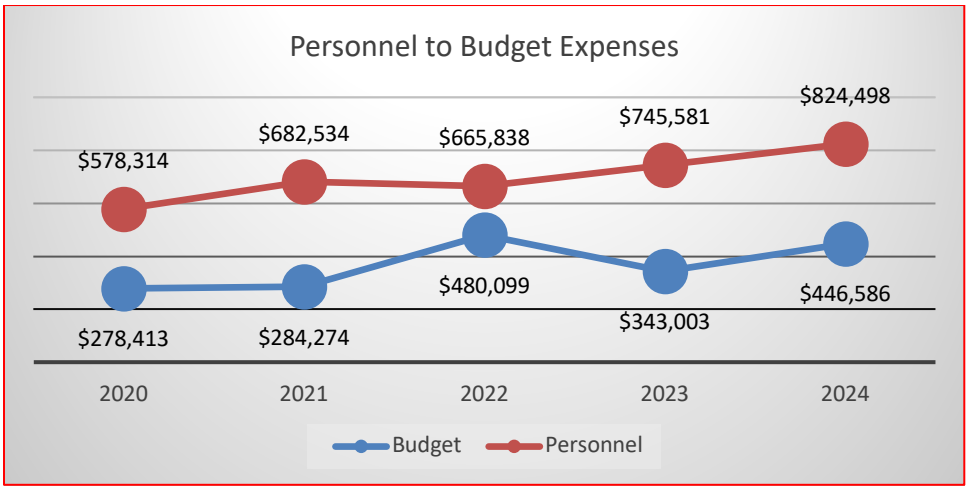
and Facility ($35,588) spending was 3% of the department's annual expenditures. Training and Miscellaneous costs made up 1% or less of annual 2023 spending.

There was no recorded expense for Safety & Health and Medical Supplies. This is possibly due to these expenses being posted to other expense categories.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $578,314 in 2020 and rising to reach $824,498 by 2024.



Administrative expenses experienced a steady increase, starting at $25,271in 2020, more than doubling in 2021 to $59,709 and ending at $72,752 in 2024.

Expenditures on PPE & Uniforms fluctuated throughout the four-year study period. 2024's spending of $122,672 was the highest of the five years with 2021 seeing the lowest level of spending in this category at $30,282.

There were no reported expenditures on Safety & Health throughout the four-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Equipment expenditures decreased during the 2023 and 2022 budget years at a nearly level amount of approximately $17,369. 2024's expenditures were $28,248. Spending in 2020 was $30,346 and $23,895 in 2021. The lower level of spending seen in 2022 and 2023 could indicate initial investments in durable assets in 2020 and 2021, followed by a transition to maintenance-level equipment needs.

Reported expenditures on Training during 2024 was $8,850, which was an increase from the $7,349 spent in 2023. Spending in 2020 was $5,396 but dropped to just $431 in 2021 and $922 in 2022.

There were no reported expenditures on Medical Supplies throughout the four-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

	2024	2023	2022	2021	2020
Personnel	$824,498	$745,581	$665,838	$682,534	$578,314
Administrative	$72,752	$64,661	$50,791	$59,707	$25,271
PPE & Uniforms	$122,672	$87,478	$41,527	$30,282	$70,040
Safety & Health	$0	$0	$0	$0	$0
Equipment	$28,245	$17,369	$17,569	$23,895	$30,346
Training	$8,850	$7,349	$922	$431	$5,396
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$100,544	$70,569	$89,620	$55,272	$42,075
Utilities	$22,810	$16,486	$22,347	$26,224	$27,878
Facilities	$35,588	$20,129	$209,320	$38,775	$25,806
Insurance	$50,863	$50,113	$47,129	$45,008	$43,776
Misc	$4,262	$8,849	$874	$4,680	$7,825
	$1,271,084	$1,088,584	$1,145,937	$966,808	$856,727

Vehicle-related expenses were $100,544 in 2024, which was an increase from 2023's level $70,569. Spending in 2022 was $89,620. 2021 and 2022 saw much lower expenditures of $55,272 and 42,075, respectively. The increases seen in the most recent years may indicate either increased maintenance costs, or upgrades to the fleet.

Utility related expenses in 2024 (22,810) were slightly lower than the previous four-year average of approximately $23,234.

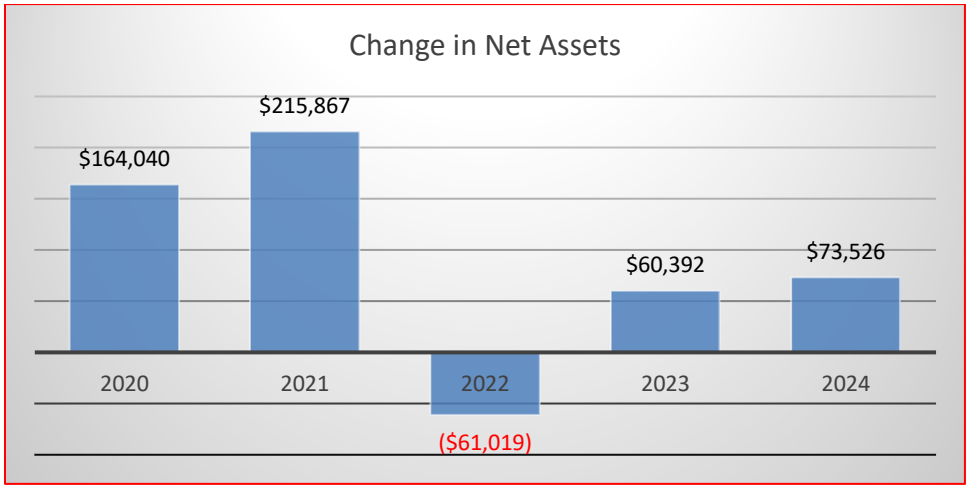
Expenditures on Facilities in 2024 were $35,588, an increase from 2023's expenditures of $20,129. 2022's expenses were reported as $209,320. The financial review for that year did not reveal the reason for the large increase seen. It is possible that a renovation was undertaken, or major repairs performed. Expenses in this category for 2020 and 2021 were $25,806 and $38,775, respectively.

Insurance costs gradually increased during the five-year period, starting at $43,776 in 2020 and increasing to $45,008 the next year. 2022 expenses were slightly higher at $47,129 and 2023's costs continued to increase to $50,113. 2024 expenditures were the highest of the five-year period at $50,863.

Miscellaneous expenses were low overall and made up between .3 and 1% of expenditures throughout the five-year period. The expenditures in this category were $7,825 in 2020, $4,680 in 2021, $874 in 2022, $1, $8,849 in 2023 and $4,262.

Net Assets

Overall, the department experienced varied outcomes in net asset changes. Starting in 2020 with a $164,040 increase in net assets, net assets for the department grew again by $215,867 the following year. 2022 saw a drop in net assets of $61,019. This was followed by a small increase in net assets of $60,392 in 2023 and a $73,526 positive change in 2024.



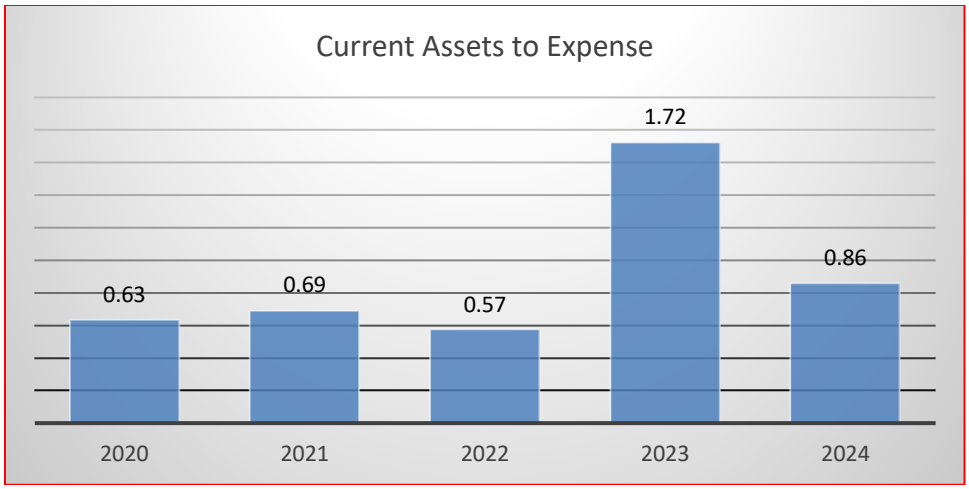
Financial Ratio Analysis

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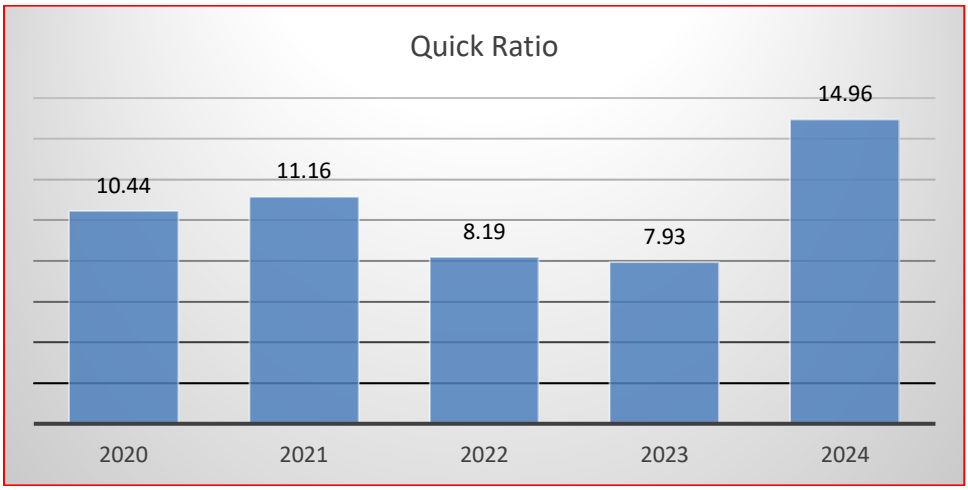
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a slight decreasing pattern over the five years, from a high of 3.02 in 2020 to a low of 2.27 in 2024. 2024's ratio indicates the department maintains sufficient reserves, as of 2024, to cover ongoing expenses.



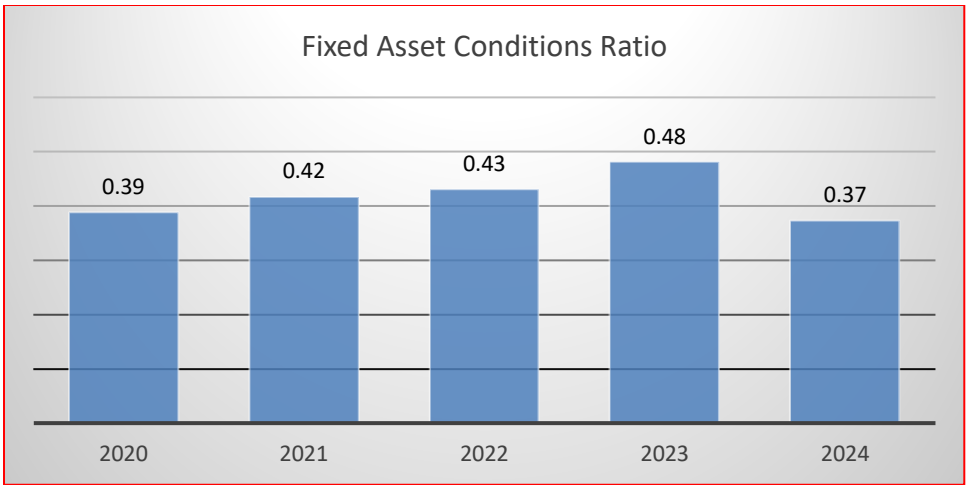
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio steadily increased from 0.63 in 2020 to 0.69 in 2021. 2022's ratio was the lowest of the five-year period at 0.57. In 2023 the ration increased to 1.72, which was the highest of the five-year study period. 2024's ratio of 0.86 suggests that the Mount Mourne Fire Department could cover nearly 10.3 months of its annual expenses through its liquid assets in the unlikely event revenue streams were disrupted.



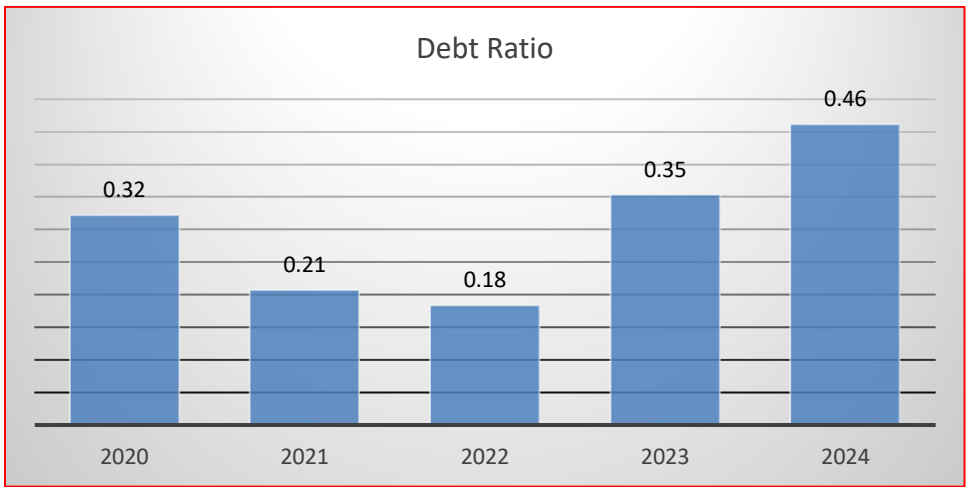
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 14.96, indicating $14.96 available in liquid assets to meet every dollar of current liability.



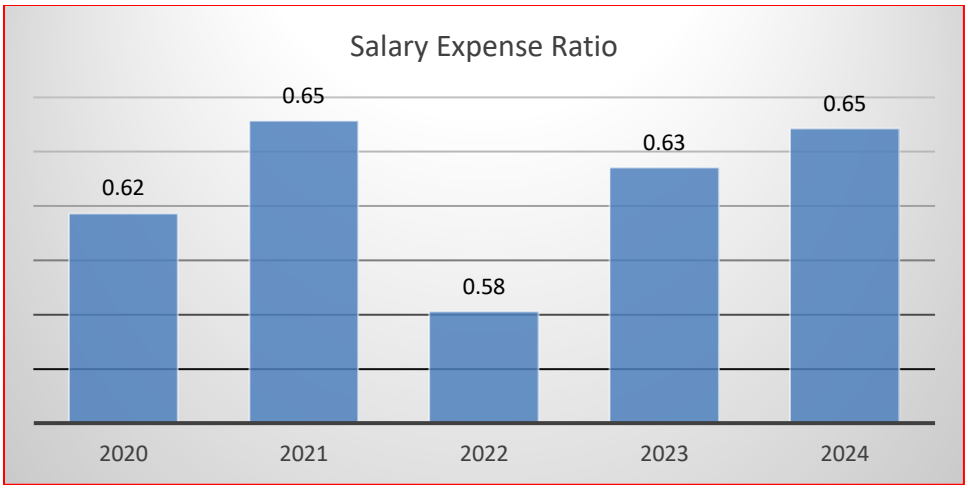
The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a slow rate of asset aging from 2020 through 2023 with an average annual ratio of 0.43. the drop in 2024's ratio (0.37) indicates the potential addition of newer assets (apparatus/equipment). The ratios of 0.37 indicates that only approximately 37% of the department's assets' original cost has been depreciated over this period. Consequently, about 63% of the assets' value remains in 2024, suggesting that the department's fixed assets are relatively "young". This implies that the department is operating with newer assets, with below average risk of major maintenance needs or sudden capital expenditures in the short term.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a trend of low reliance on debt. In 2020, the department reported a debt ratio of 0.32, meaning that liabilities accounted for 32% of its total assets. Over the following years, the debt ratio gradually declined to 0.21 in 2021, and 0.18 in 2022. 2023 and 2024's ratios indicate an increase in debt, however the 2024 ratio of 0.46 suggests that only 46% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of consistency in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.62, indicating that 62% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.65 in 2021 and dropped to 0.58 in 2022. In 2023, the salary expense ratio was 0.63. The 2024 ratio stood at 0.65.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. The department does not utilize a budget or finance officer to manage financial oversight responsibilities. The Department's budget is developed by the board of directors and the fire chief with assistance from their outside accounting firm. A review of the prior year expenditures is performed, and future expected operating costs and asset purchases is formulated.

The department undergoes annual independent financial reviews conducted by the external accounting firm Potter and Company, aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

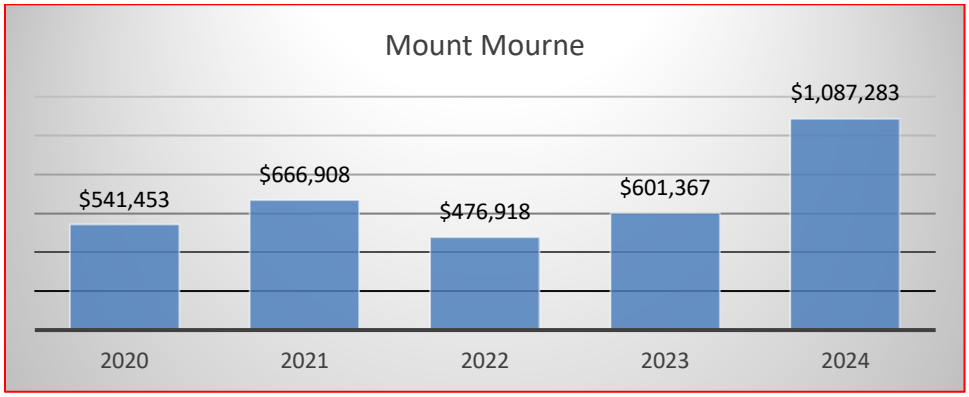
According to the department, cash access controls are implemented to safeguard monetary resources. The department's bank account access is restricted to board chair and treasurer. Any donations that are received at the station are collected and deposited by the fire chief. Monthly bank reconciliations are performed by the department's outside accounting firm. Additionally, controls for departmental credit card usage are in place. The department utilizes one credit card account and issues only two cards. Monthly reconciliations of all purchases are performed by the department's accounting firm.

The department has outlined a purchasing policy where fire department officers are the only personnel authorized to make purchases. All purchase over the amount of $500 requires board approval. Once a purchase has been approved, the invoices are sent to the department's accounting firm for payment.

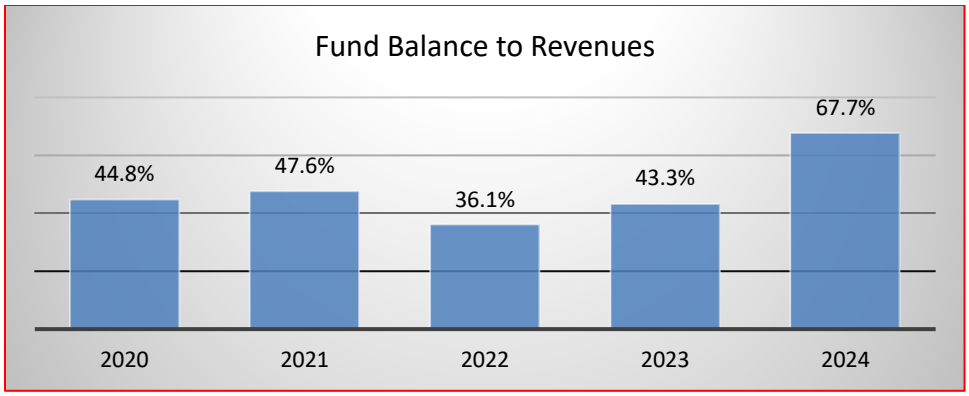
The department assigns a value $5,000 or more for capital items. Capital assets are inspected on a regular basis and maintenance is preformed when deemed necessary. The department did not describe the use of an asset tracking system.

Fund Balance and Reserves

A review of the department's liquid net assets indicated a steady increase from 2020 through 2021. 2022's assets level fell to $476,918 but then increased to $601,367 in 2023 and again in 2024 to $1,087,283.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported liquid funds (assets) by the total annual revenue, as reported in the department's financial reports. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.



External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with accounting principles generally accepted in the United States.

NORTH IREDELL RESCUE SQUAD, INC.

A financial review of the North Iredell Rescue Squad, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

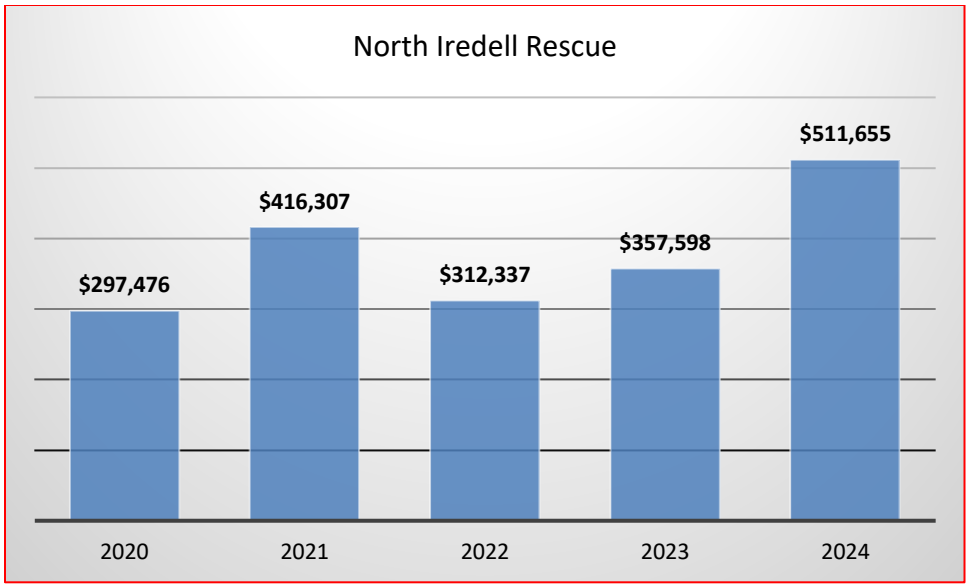
Financial Statements

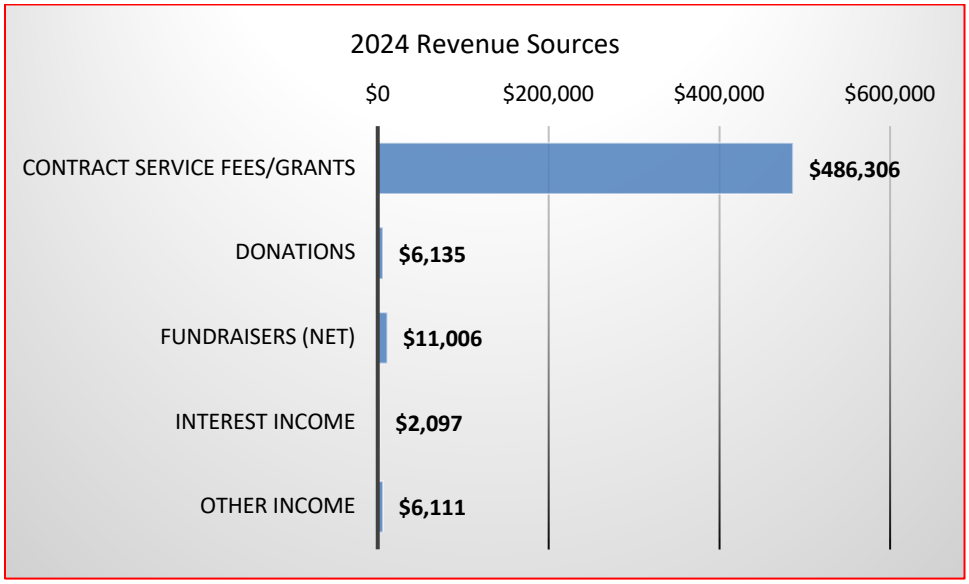
A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $526,106 and fixed assets valued at $213,918 after accounting for accumulated depreciation of $1,547,973. Liabilities include current obligations amounting to $50,049 and long-term debt totaling $152,709.
.
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $537,329. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, predominantly received from Iredell County. In 2024, these contract fees amounted to $486,306, marking a nearly 77% increase over 2023's $273,904. Revenue from donations averaged around $11,700 for the five-year period with 2024's donation revenue posted at $11,006. Foundation Trusts & Grants provided $52,251 in 2023, $16,998 in 2022, and $48,630 in 2021, but dropped to zero in 2024. Other income of $18,060 was reported in 2020, $3,938 in 2021, $8,041 in 2022, $6,764 in 2023, and $6,111 in 2024. The department's highest revenue year over the five-year period was in 2024 at $511,655.


North Iredell Rescue
$297,476
$416,307
$312,337
$357,598
$511,655
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$200,000
$400,000
$600,000
CONTRACT SERVICE FEES/GRANTS
$486,306
DONATIONS
$6,135
FUNDRAISERS (NET)
$11,006
INTEREST INCOME
$2,097
OTHER INCOME
$6,111

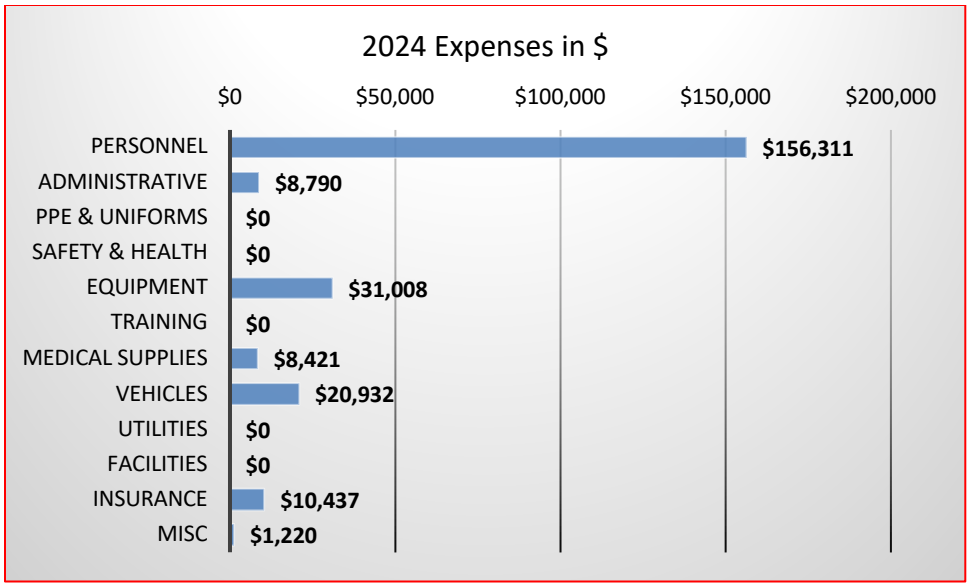
Expenditures

An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

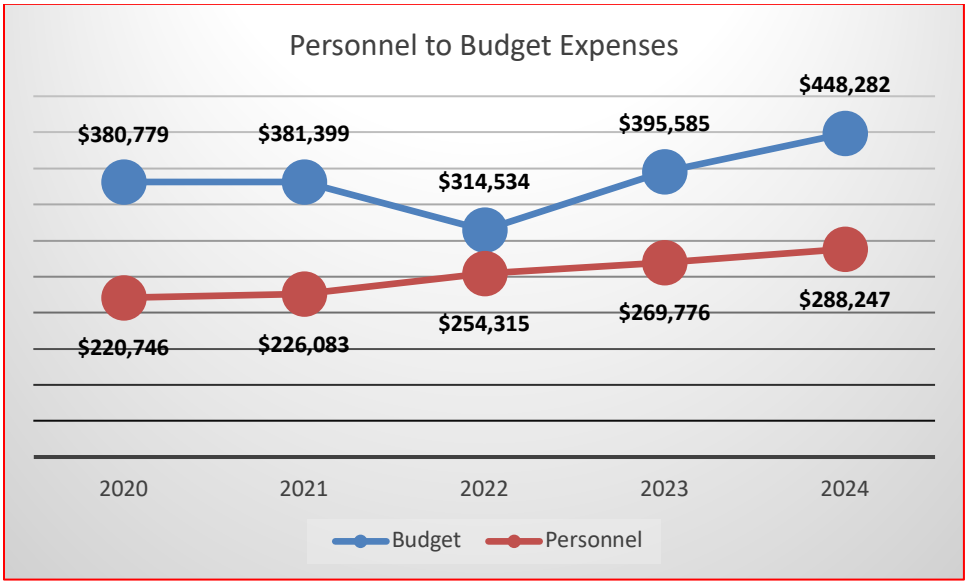
A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $156,311 or 66% of all expenses. This marks an increase from the previous two years of 43% and 51% respectively. Equipment costs accounted for 13% of total expenses, at $31,008. Vehicle costs of $20,932 was 9% of total annual costs. Administrative, medical supplies and insurance each made up 4% of the annual department spending at $8,790, $8,421, and $10,437 respectively.

There was no recorded expense for PPE & Uniforms, Safety & Health, Training, Utilities and facilities. It is possibly due to these expenses being posted to other expense categories.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $71,031 in 2020 and rising each year to reach $156,311 by 2024.



Administrative expenses experienced a moderate decline, starting at $28,188 in 2020 and reaching its lowest level in 2024 at $8,790.

There were no reported expenditures on PPE & Uniforms throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

There were no reported expenditures on Safety & Health throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Equipment expenditures fluctuated across the five years. After a high of $39,086 in 2021, expenditures declined to $20,234 in 2022 and then dropped to $7,303 in 2023. In 2024, equipment spending stood at $31,008. This pattern could indicate an initial investment in durable assets followed by a transition to maintenance-level equipment needs.

There were no reported expenditures on Training throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

The department reported expenditures of $8,421 in the medical supplies category for 2024. The department's reported expenses were listed by the reviewer as "Rescue Supplies" which are included in the Medical supplies Categories. These expenditures started at $5,574 in 2020, dropped to $3,392 and $3,880 in 2021 and 2022, and then increased sharply to $31,719 in 2023.

	2024	2023	2022	2021	2020
Personnel	$156,311	$90,456	$86,205	$80,445	$71,031
Administrative	$8,790	$13,860	$21,828	$26,053	$28,188
PPE & Uniforms	$0	$0	$0	$0	$0
Safety & Health	$0	$0	$0	$0	$0
Equipment	$31,008	$7,303	$20,234	$39,086	$28,160
Training	$0	$0	$0	$0	$0
Medical Supplies	$8,421	$31,719	$3,880	$3,892	$5,574
Vehicles	$20,932	$12,293	$9,202	$6,543	$7,010
Utilities	$0	$0	$0	$0	$0
Facilities	$0	$0	$0	$0	$0
Insurance	$10,437	$54,515	$25,827	$9,429	$49,299
Misc	$1,220	$1,122	$1,015	$973	$969
	$237,119	$211,268	$168,191	$166,421	$190,231

Vehicle-related expenses remained below $10,000 until 2023 ($7,010 – 2020, $6,543 – 2021, $9,202 – 2022) before rising to $12,293 in 2023 and $20,932 in 2024. The increases seen in the most recent years may indicate either increased maintenance costs, or upgrades to the fleet.

There were no reported expenditures on Utilities throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

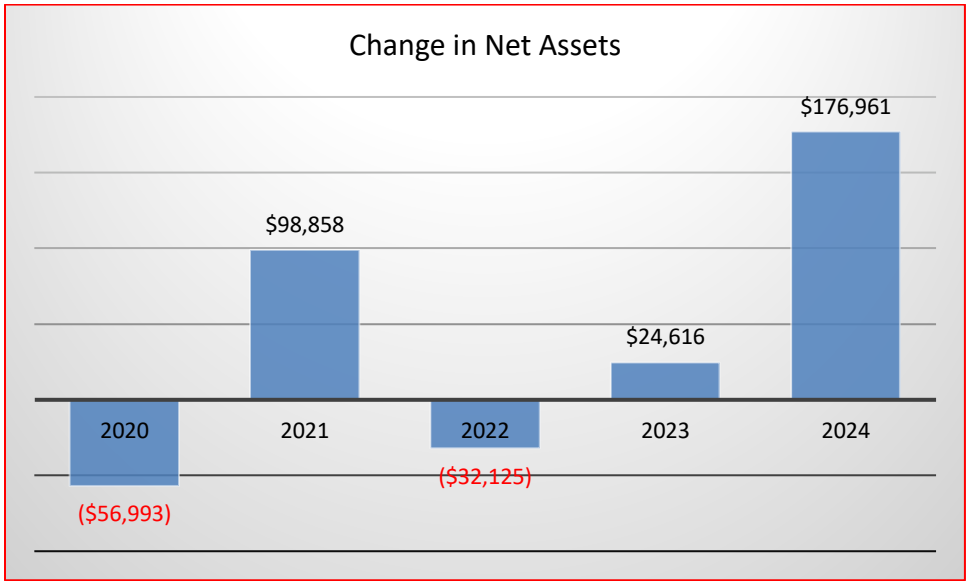
There were no reported expenditures on Facilities throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Insurance costs fluctuated throughout the five-year period, ranging from $49,299 in 2020 to $9,429 in 2021. 2022 saw expenditures of $25,827, followed by a sharp increase in 2023 of $54,515. Insurance expenditures in 2024 were reported as $10,437. These variations could reflect adjustments to policy coverage, market rate changes, or claim-related factors.

Miscellaneous expenses were low overall and made up approximately 1% of expenditures throughout the five-year period. The expenditures in this category were $969 in 2020, $973 in 2021, $1,015 in 2022, $1,122 in 2023, and $1,220 in 2024.

Net Assets

Overall, the department experienced varied outcomes in net asset changes. Starting in 2020 with a $56,993 drop in net assets, net assets for the department grew by $98,858 the following year. 2022 saw another drop in net assets by $32,125. This was followed by a small increase in net assets of $24,616 in 2023 and a large increase of $176,961 in 2024.



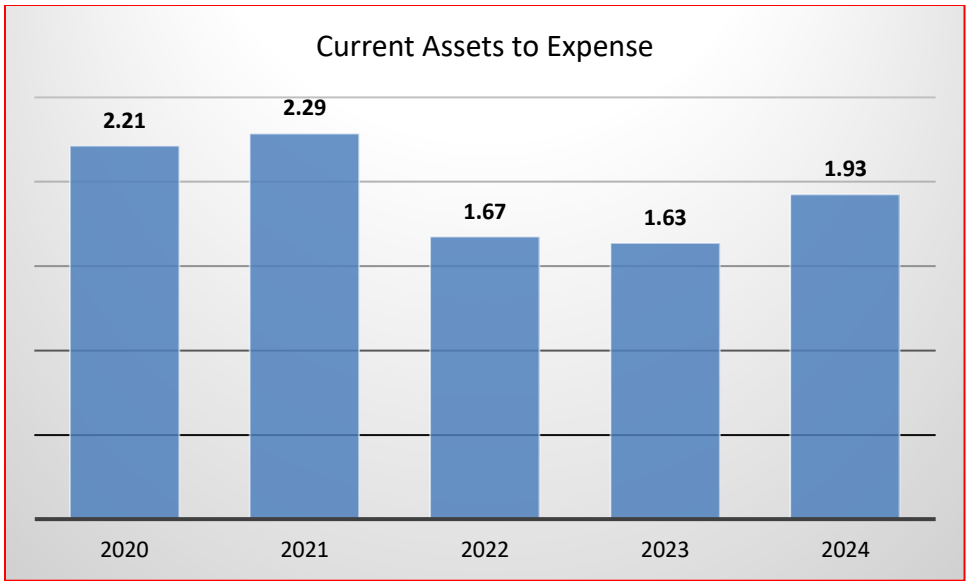
Financial Ratio Analysis

The financial performance of the North Iredell Rescue Squad was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

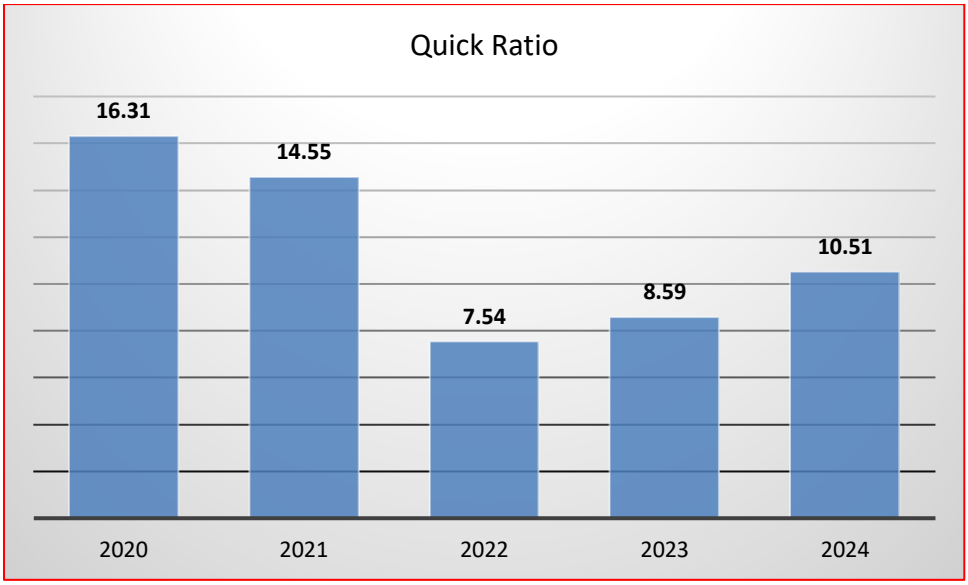
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a relatively stable and increasing pattern over the years 2020 to 2024, from 1.23 in 2020 to 1.97 in 2024. This growth shows the department having the ability to cover approximately one and a quarter year's annual expenses in 2020 to 1.97 years of expenses in 2024.



The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio increased from 2.21 in 2020 to 2.29 in 2021. The ratios drop in 2022 to 1.67 and 1.63 I 2023 increased in 2024 to a ratio of 1.93.

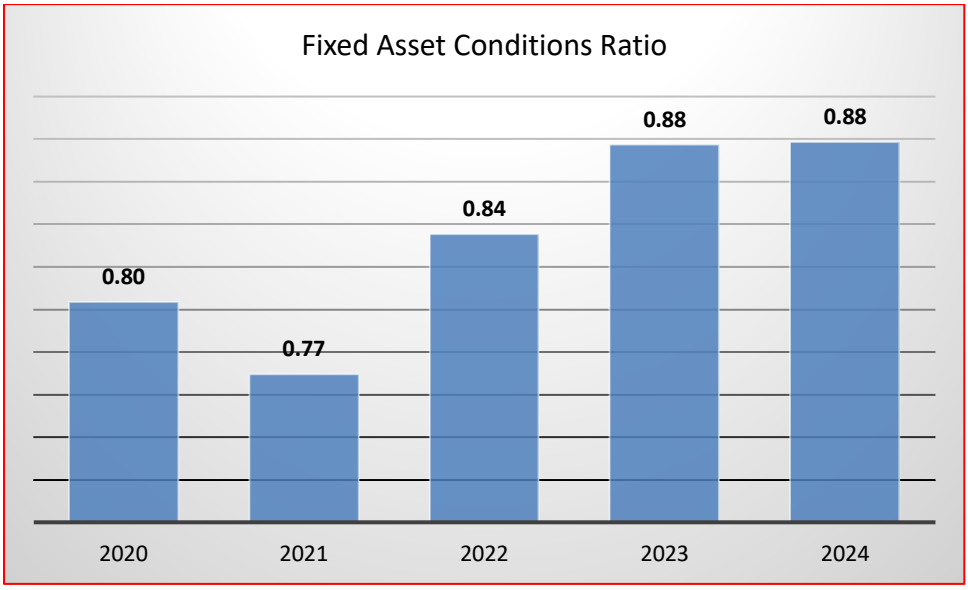


The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 10.51, indicating $10.51 available in liquid assets to meet every dollar of current liability. This ratio was a decrease over the five-year period from a high of 16.31 in 2020.

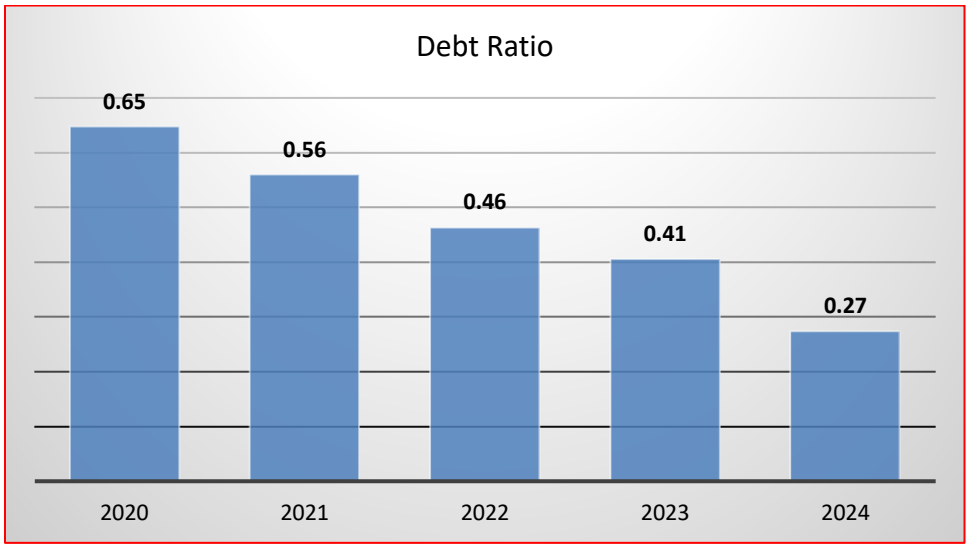


The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a steady state of asset aging from 2020 through 2024 with an average annual ratio of 0.83. This average ratio indicates that

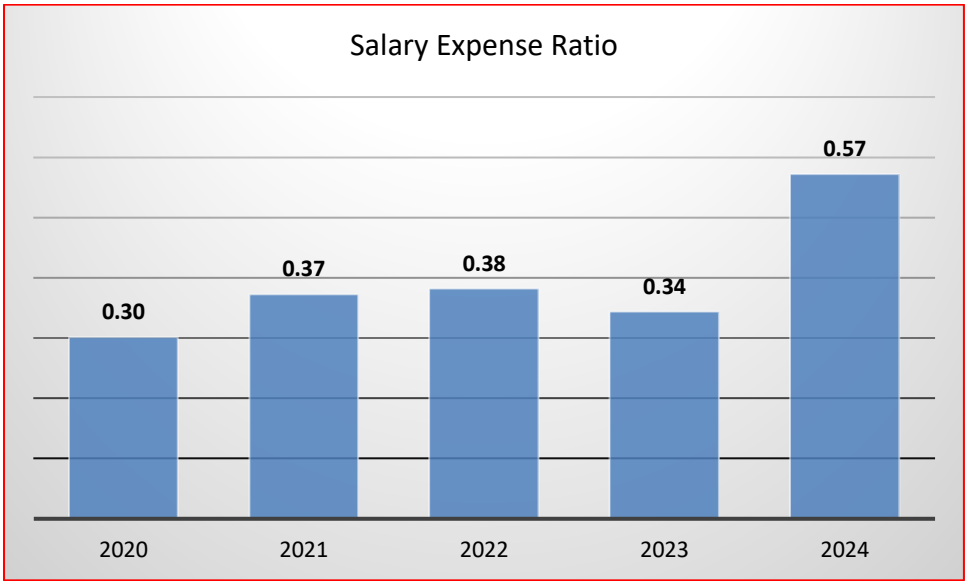
approximately 83% of the department's assets' original cost has been depreciated over this period. The 2024 ratio of 0.88 implies that the department is operating with aged assets and may face increased risks of major maintenance needs or the need for sudden capital expenditures in the short term.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a consistent trend of decreasing use of debt. In 2020, the department reported a debt ratio of 0.65, meaning that debt liabilities accounted for 65% of its total assets. Over the following years, the debt ratio gradually declined to 0.56 in 2021, 0.46 in 2022, 0.41 in 2023, and ultimately 0.27 by 2024 reflecting a slow but steady reduction in the department's financial leverage. A debt ratio of 0.27 by 2024 suggests that only 27% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of steady growth in the proportion of total expenses allocated to salaries with a large increase in 2024. In 2020, the salary expense ratio stood at 0.30, indicating that 30% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.37 in 2021 and remained at roughly that level into 2022. In 2023, the salary expense ratio decreased slightly to 0.34. In 2024, the ratio increased to 0. 57.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. It indicated that the department utilizes a budget or finance officer to manage financial oversight responsibilities. The fire chief prepares an annual department budget with assistance of other officers, which is then subject to review and approval by the board of directors.

The department undergoes annual independent financial reviews conducted by the external accounting firm Hawkins and Hawkins aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

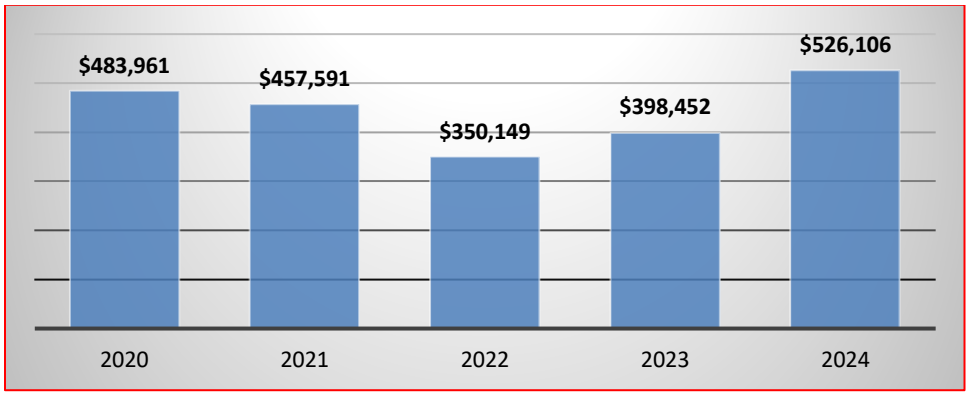
The department did not provide information detailing if cash access controls are in place to safeguard monetary resources. It was indicated that controls for departmental credit card usage are in place and each credit card bill is approved by two officers.

The department has outlined a purchasing policy requiring three quotes for all major purchases. No other information was provided for purchasing policies.

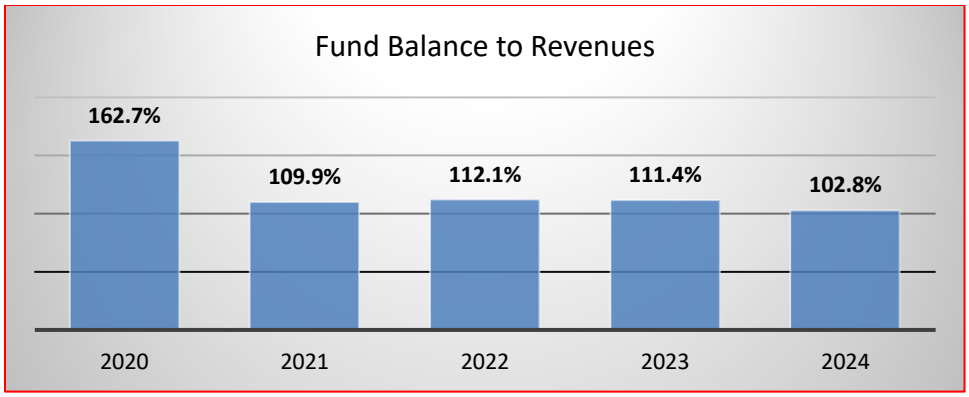
The department did not provide information on defining cost values for capital items. No information was provided regarding asset tracking.

Fund Balance and Reserves

A review of the department's liquid net assets indicated the department maintained a relatively level balance from 2020 through 2024. 2024's balance of $526,106 was an increase from $398,452 in 2023.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's financial review. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.



External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with the modified basis of accounting.

Volunteer Trends

Historical volunteer numbers and age data was not available for the North Iredell Rescue Squad. The department reported 17 volunteers in 2024.

SHEFFIELD-CALAHALN VOLUNTEER FIRE DEPARTMENT

A financial review of the Sheffield Calahaln Volunteer Fire Department was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

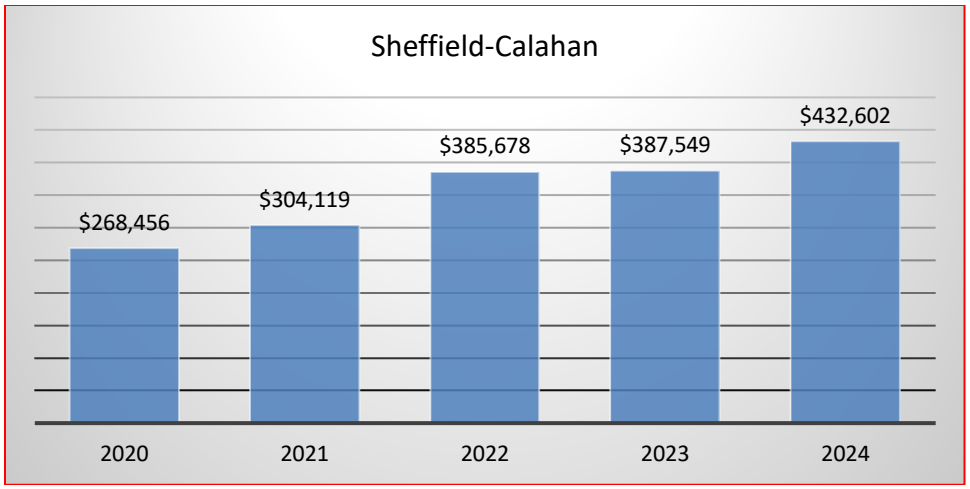
The independent accountant's report for Sheffield FD consisted only of a review of cash receipts and disbursements. Cash receipts and disbursements related to capital assets and long-term debt that have been recorded as changes in the capital asset and long-term debt balance sheet accounts were not provided. The current assets / liabilities and fixed assets / long term debt information was not provided and not listed in this report.

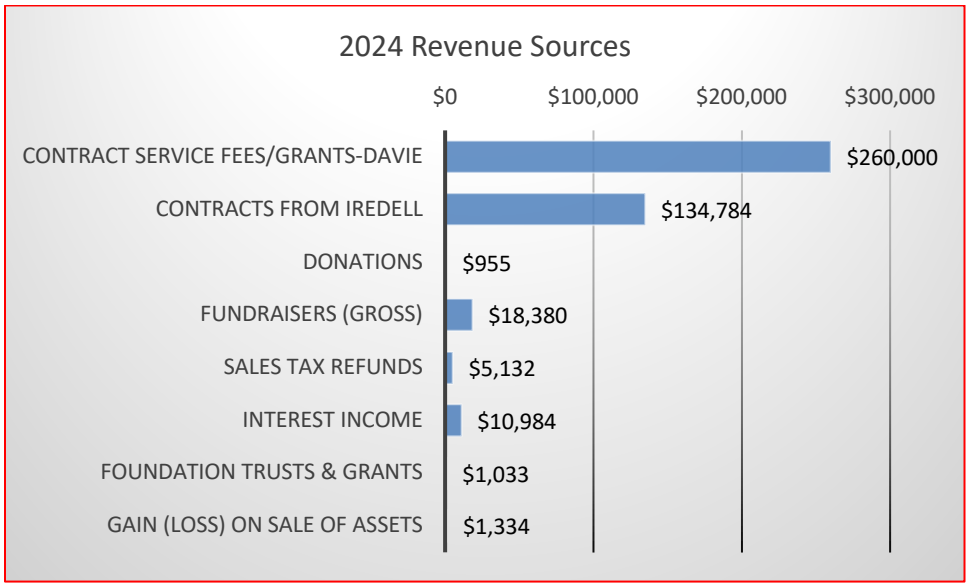
The unrestricted and restricted net asset amounts were not provided in the financial report.

Revenues

The financial activities of the department for the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, predominantly received from Davie County. In 2024, Davie County contract fees amounted to $260,00, with Iredell County providing $134,784. Gross Revenue from fundraising was $18,380 for 2024 and $16,739. There was no fundraising revenues reported for 2021. Interest income was $10,985 in 2024 with smaller amounts ($153, $425 and $3) reported in 2022, 2021 and 2020. Foundation Trusts & Grants provided $699 in 2020, $46,939 in 2021, $32,245 in 2022 and $36,011 in 2023, but dropped to $1,033 in 2024. Gain from sales of assets of $3,200 was reported in 2022, $824 and $1,334 in 2024. The department's highest total revenue year over the three reported years was in 2024 at $432,602.





Expenditures

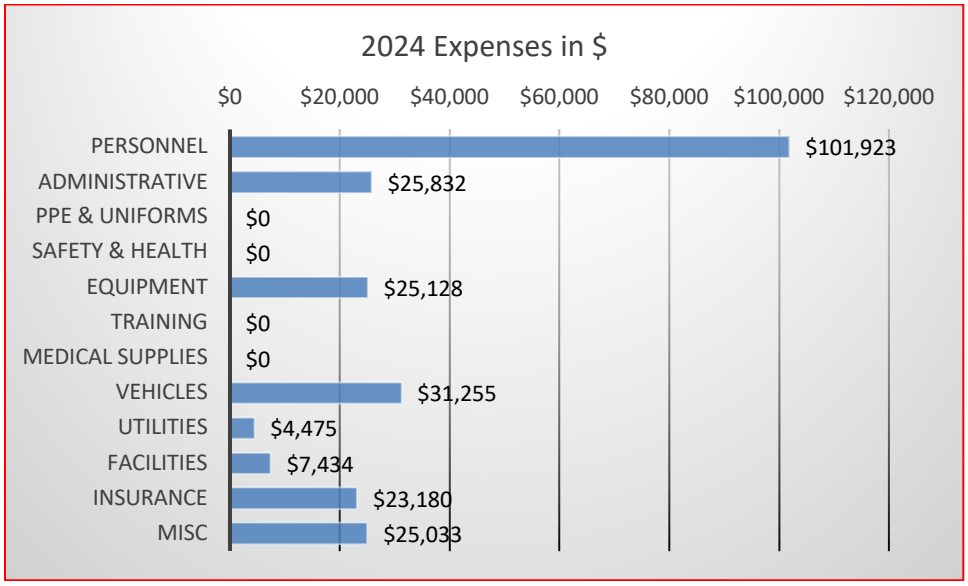
An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies

- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

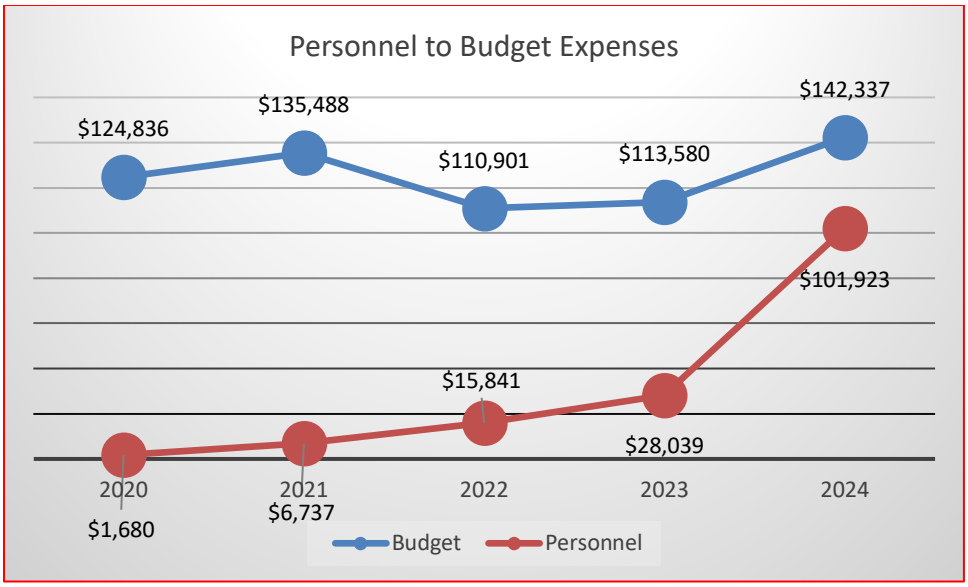
A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $101,923 or 42% of all expenses. This marks an increase from the previous year, when personnel expenses made up 20% of the total budget. Vehicle costs accounted for 13% of total expenses, at $31,255. Administrative costs of $25,832 was 11% of total annual costs. Equipment, Insurance and Miscellaneous each made approximately 10% of the annual department spending at $25,128, $23,180 and $25,033 respectively. Facilities and Utilities made up the smallest percentage of spending at 3% ($7,434) and 2% ($4,475).

There was no recorded expense in 2024 for PPE & Uniforms, Safety & Health, Training, or Medical Supplies. This is possibly due to these expenses being posted to other expense categories.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $1,680 in 2020 and rising to $6,737 in 2021. 2022's spending on personnel more than doubled to $15,841 and nearly doubled again in 2023 ($28,039). Personnel spending dramatically increased to $101,923 in 2024.



Administrative expenses fluctuated throughout the five-year study period, starting at $22,500 in 2020, rising to $26,934 the next year and then dropping to $18,736 in 2022. 2023 spending was less than the previous year at $15,679 and 2024's expenditures increased to $25,832.

There were no reported expenditures on PPE & Uniforms throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

There were no reported expenditures on Safety & Health throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Equipment expenditures also fluctuated across the five years. After a high of $41,295 in 2020, expenditures declined to $18,683 in 2021 and then increased to $23,701 in 2022. In 2023, equipment spending stood at $17,403 and then increased to $25,128 in 2024. This pattern could indicate periods of investment in durable assets followed by a transition to maintenance-level equipment needs.

There were no reported expenditures on Training in 2024 or 2022. These absences suggests that these needs are minimal during those years. Training expenditures in 2020 and 2021 were nearly identical at $2,369 and $2,666, respectively. 2023 spending increased to $4,118.

There were no reported expenditures for Medical Supplies throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

	2024	2023	2022	2021	2020
Personnel	$101,923	$28,039	$15,841	$6,737	$1,680
Administrative	$25,832	$15,679	$18,736	$26,934	$22,500
PPE & Uniforms	$0	$0	$0	$0	$0
Safety & Health	$0	$0	$0	$0	$0
Equipment	$25,128	$17,403	$23,701	$18,683	$41,295
Training	$0	$4,118	$0	$2,666	$2,369
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$31,255	$25,206	$21,565	$29,581	$7,548
Utilities	$4,475	$0	$5,069	$0	$0
Facilities	$7,434	$20,699	$4,765	$21,938	$24,227
Insurance	$23,180	$21,512	$18,464	$21,002	$19,859
Misc	$25,033	$8,963	$18,601	$14,684	$7,038
	$244,260	$141,619	$126,742	$142,225	$126,516

Vehicle-related expenses remained fairly consistent for the years 2021-2024 with spending amounts of $29,581 (2021), $21,565 (2022), $25,206 (2023), and $31,255 (2024). 2020's spending level of $7,548 was the lowest during the five-year study period.

There were no reported expenditures in the Utilities category in 2020, 2021, and 2023. These periodic absences suggests that these costs were categorized differently in the department's financial reporting.

Spending in the Facilities category fluctuated throughout the five-year study period. 2020, 2021, and 2023 had reported spending of $24,227, 21,938 and $20,699, respectively, while costs dropped in 2022 ($4,765) and 2024 ($7,434).

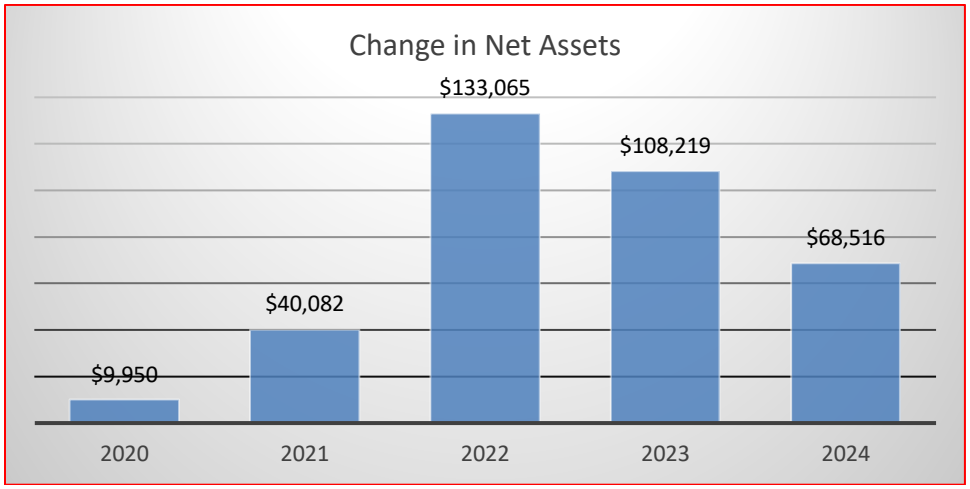
Insurance costs remained fairly constant throughout the five-year period, ranging from $19,859 in 2020 to $21,002 in 2021. 2022 saw expenditures of $18,464, followed by $21,512 in 2023 and $23,180 in 2024. These minor variations could reflect adjustments to policy coverage, market rate changes, or claim-related factors.

Miscellaneous expenses averaged approximately 9% of total department expenditures throughout the five-year period. The expenditures in this category were $7,038in 2020, $14,684in 2021, $18,601in 2022, $8,963 in 2023, and $25,033 in 2024.

Net Assets

Overall, the department experienced positive outcomes in net asset changes over the five study years. Starting in 2020 with a $9,950 increase in net assets, net assets for

the department grew by $40,082 the following year. 2022 saw a large increase in net assets of $133,065. This was followed by a, increase in net assets of $108,219 in 2023 and a smaller increase of $68,516 in 2024.



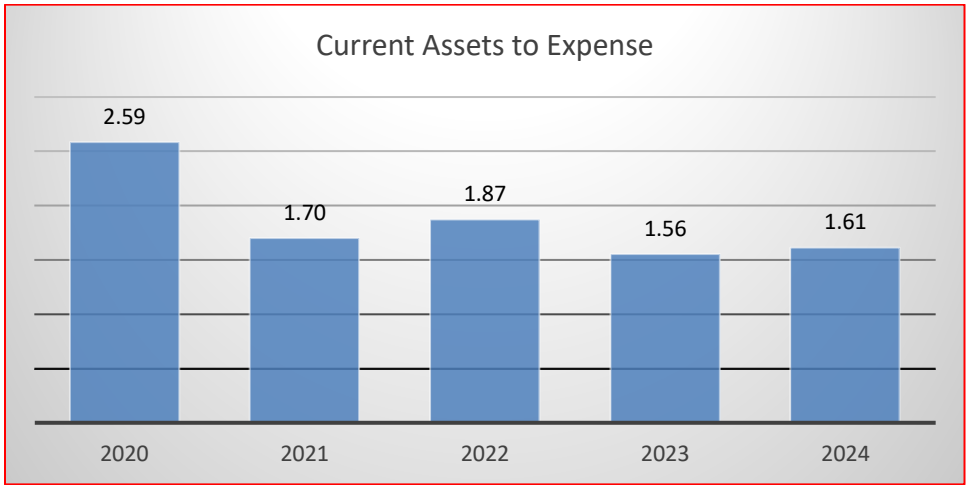
Financial Ratio Analysis

The financial performance of the Sheffield-Calahaln Volunteer Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a fluctuating pattern over the years, although experiencing a decline to 6.12 in 2024 from a high of 10.49 in 2022 and 9.40 in 2023. These ratios indicate the department maintains sufficient reserves to cover ongoing expenses.

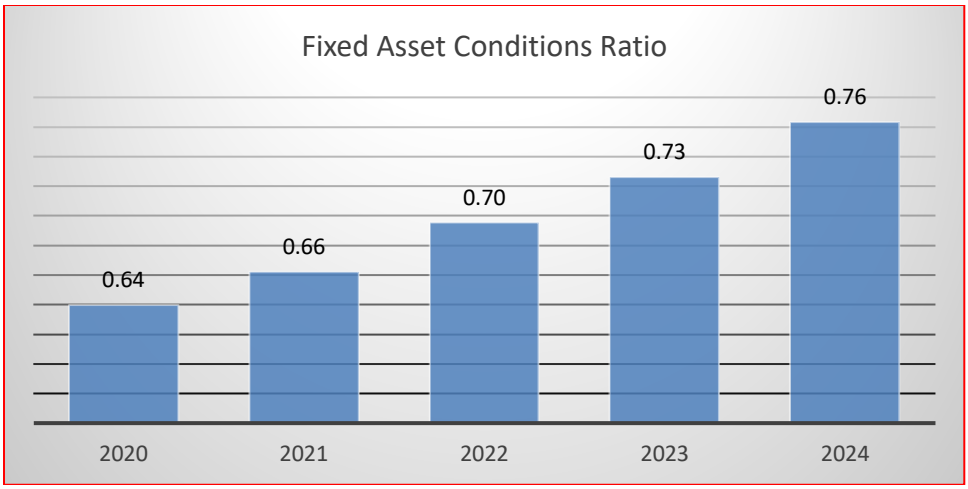


The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio dropped from 2.59 in 2020 to 1.70 in 2021. In 2023 the ration decreased to 1.56 and in 2024, the ratio was at 1.61. This 2024 ratio indicates that the Sheffield-Calahaln Fire Department maintains sufficient liquidity to cover more than a year and a half's annual expenses in the unlikely event of a disruption of their revenue.

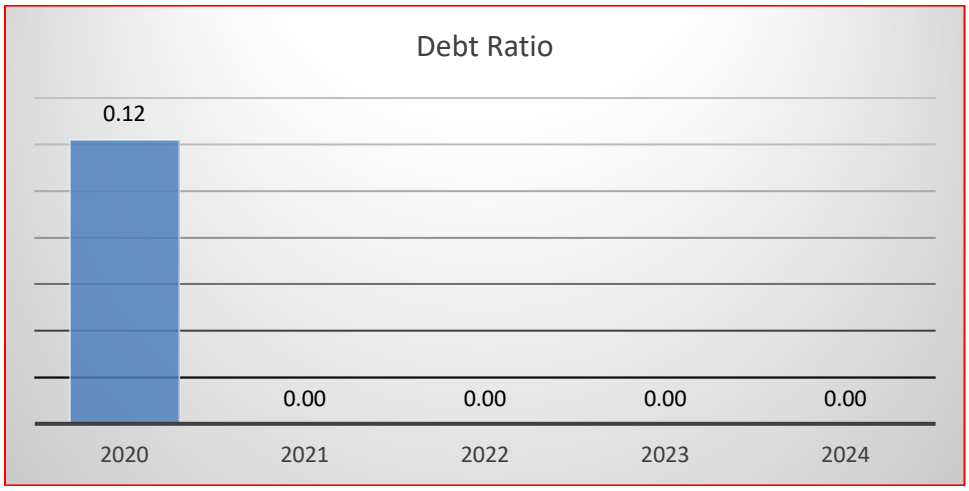


The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated as zero for the five-year period. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department reported zero current liabilities on its 990 forms for the years 202 through 2024. Without current liabilities, the quick ratio calculation—defined as (liquid assets ÷ current liabilities) automatically results in a value of 0 or becomes undefined.

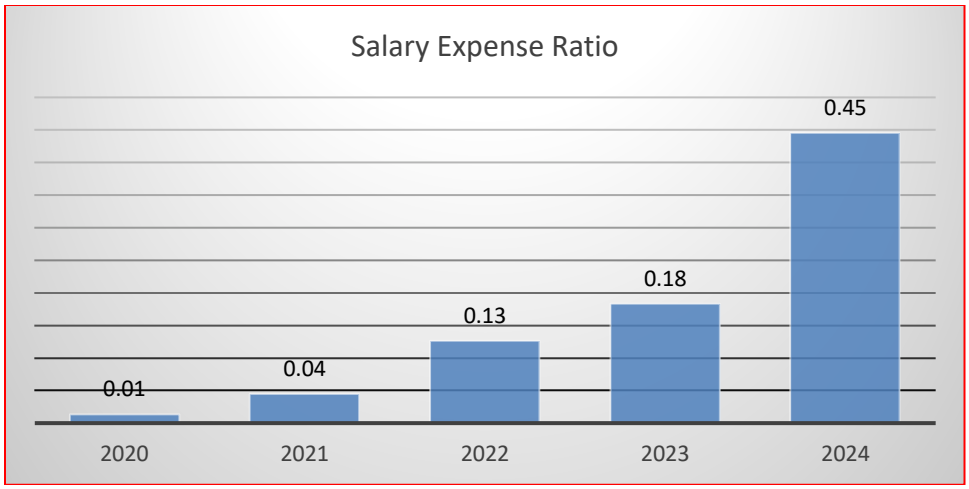
The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a steady state of asset aging from 2020 through 2024 with an average annual ratio of 0.70. This average ratio of 0.70 indicates that approximately 70% of the assets' original cost has been depreciated over this period. Consequently, about 24% of the department's depreciable assets' value remains in 2024, suggesting that the department's fixed assets are relatively old. This implies that the department is operating with assets that are at three quarters of their depreciation life, likely increasing the risk of major maintenance needs or sudden capital expenditures in the short term.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a consistent trend of decreasing reliance on debt. In 2020, the department reported a debt ratio of 0.12 meaning that liabilities accounted for 12% of its total assets. Over the following four years, the department reported no long-term debt, resulting in a debt ratio of zero.



The department's *Salary Expense Ratio* from 2020 through 2024 shows an increasing salary expense in proportion to total department expenses. In 2020, the salary expense ratio stood at 0.01, indicating that 1% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.04 in 2021 and continued rising to 0.13 in 2022. In 2023, the salary expense ratio rose to 0.18, and then rose to the highest level in 2024 at a ratio of 0.45.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Kathy Ellis serves as the budget or finance officer, managing financial oversight responsibilities. The finance officer meets with the fire chief on a bi-monthly basis to review expenses posted on bank statements. Purchase receipts are tracked and turned into the finance officer with specific budget line designations to track finances.

The department undergoes annual independent financial reviews conducted by the external accountant firm Larry Ledford, CPA., aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

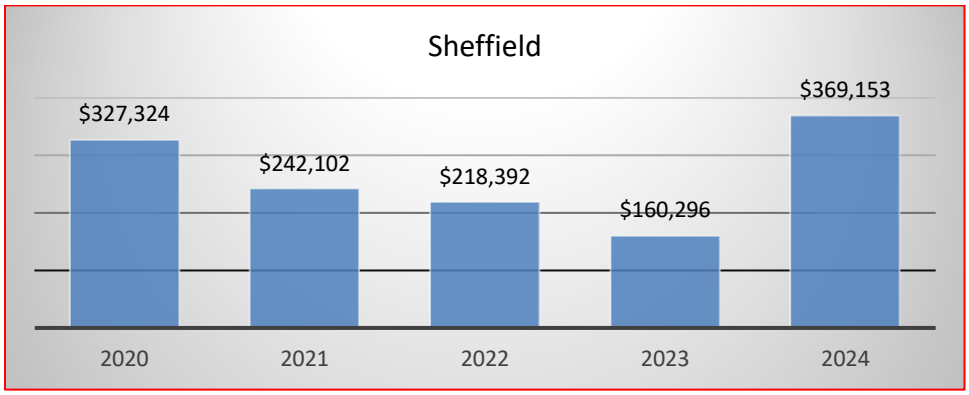
The department did not indicate that cash access controls are implemented to safeguard monetary resources. Controls for departmental credit card usage are in place. There is one single credit card, which is possessed by the fire chief. There are spending limits placed on the card and all purchase receipts are turned into the finance officer for tracking.

The department has outlined a purchasing policy establishing a $500 maximum spending limit for chief officers. Expenditures outside these requirements must be approved by Board of Directors.

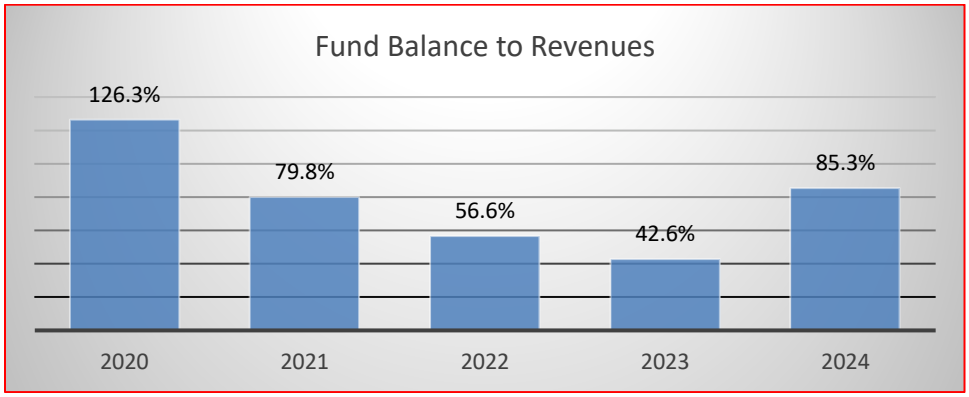
The department defines a value for capital items at $1,600,000. Assets are currently tracked using an Excel spreadsheet. The department is working on transferring asset tracking to their Fireworks software. The frequency of asset inventories was listed as quarterly.

Fund Balance and Reserves

A review of the department's liquid net assets indicated a gradual decrease from 2020 through 2023. 2024's assets of $369,153 was an increase to $369,153, which was the highest level of fund balance of the five-year period.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.



External Audit or Review Findings

The department provided a 2024 "Independent Accountant's Report on Applying Agreed-Upon Procedures". This report examined the department's cash receipts and disbursements. Of the five procedures performed, there was one exception noted. The 1st and 2nd quarter county disbursement checks were deposited late. The 1st quarter was deposited 40 days after the County's disbursement to the unit, and the 2nd quarter check was deposited 18 days after the County's disbursement to the unit. There were no opinions contained in the 2020 through 2023 financial statements provided.

SHEPHERDS FIRE RESCUE, INC.

A financial review of the Shepherds Fire-Rescue, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $2,308,738 and fixed assets valued at $3,100,113 net. Liabilities include current obligations amounting to $62,168 and long-term debt totaling $65,707.

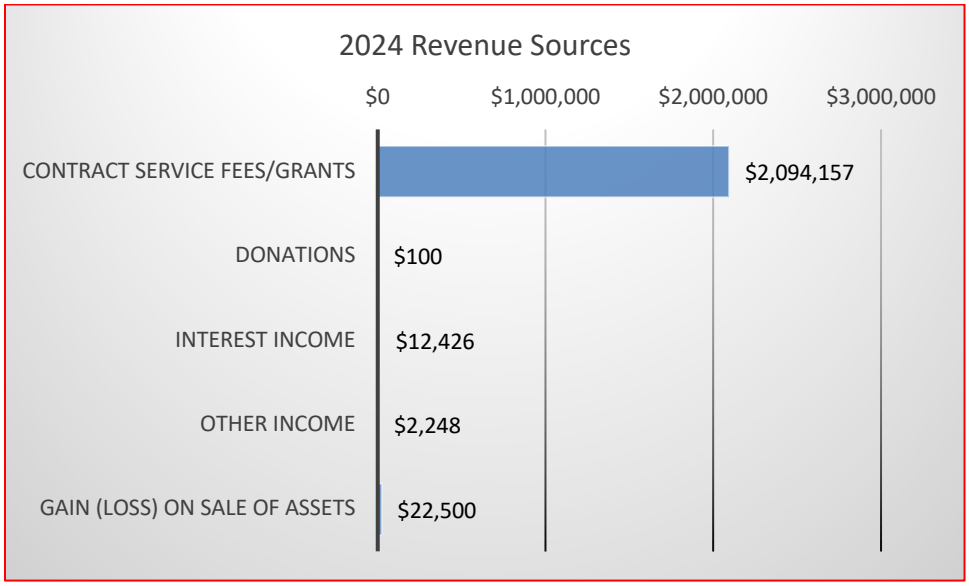
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $5,195,883. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department reported restricted assets of $134,124.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, predominantly received from Iredell County. In 2024, these contract fees amounted to $2,094,157, which was a nearly 45% increase over 2023's receipts of $1,445,664. Revenue from donations, listed only in 2024, was $100. Revenue from Foundation Trusts & Grants, which was reported in 2023 as $69,847, was not received in 2024. Interest Income was reported to be $12,426 for 2024 and Gain on Sale of Assets was reported to be $22,500. Other Income of $2,248 was reported in 2024. The department's highest total revenue year over the five-year period was in 2024 at $2,1131,431.


Shepherds
$1,288,783
$1,646,995
$1,949,761
$1,572,463
$2,131,431
2020
2021
2022
2023
2024

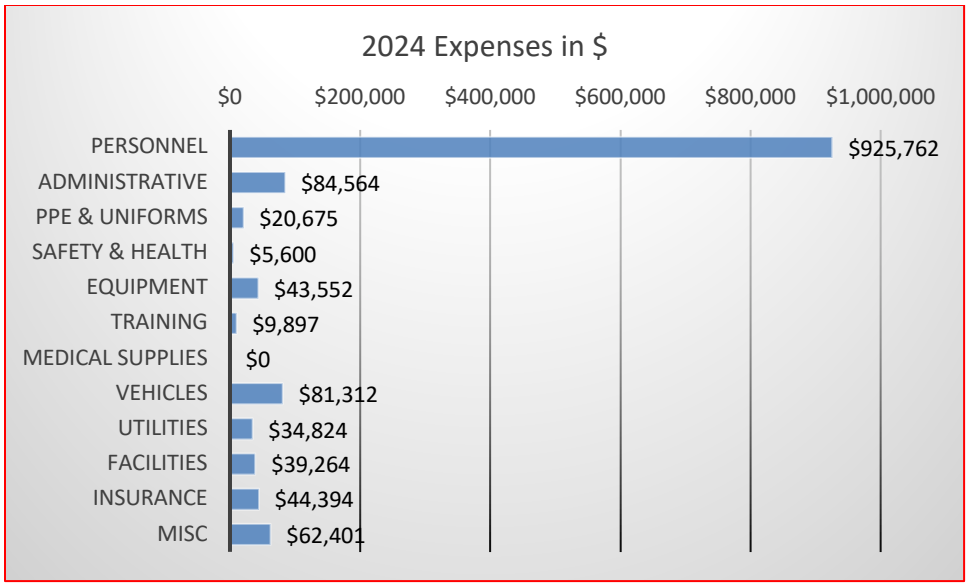

2024 Revenue Sources
$0
$1,000,000
$2,000,000
$3,000,000
CONTRACT SERVICE FEES/GRANTS
$2,094,157
DONATIONS
$100
INTEREST INCOME
$12,426
OTHER INCOME
$2,248
GAIN (LOSS) ON SALE OF ASSETS
$22,500

Expenditures

An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $925,762 or 68% of all expenses. This marks an increase from the previous two years of $875,817 in 2023 and $685,306 in 2022. Administrative and Vehicle costs made up 6% each of department spending at $84,564 and $81,312, respectively. PPE & Uniforms, Equipment, Utilities and Insurance consumed approximately 2-3% each of the budget at $20,675, $43,552, $34,824 and $44,394, respectively. Miscellaneous spending was reported at $62,401 or 5% of departmental spending. There were no recorded expenses in 2024 for Medical supplies.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $391,995 in 2020 and rising each year to reach $925,762 by 2024.

Administrative expenses experienced a moderate increase, starting at $53,354 in 2020, increasing to the mid-70 thousands in 2021 and 2022, and then dropping to $66,024 in 2023. Spending in this category for 2024 was reported as $84,564.

Expenditures on PPE & Uniforms averaged approximately $22,000 for the five-year study period. 2023's spending was the highest during the five years at $38,235.

Expenditures related to Safety & Health were $5,600 in 2024. Spending during the five study years was the highest in 2023 at $13,650 and the lowest in 2020 at $1,811.

Equipment expenditures were fairly stable across the five years. 2024's spending level of $43,552 was close to the five-year average of $46,000. Following a low of $32,894 spent in 2020, expenditures increased to $41,655 in 2022 and then increased to $57,968 in 2022, which was the highest spending year in this category. In 2023, equipment spending stood at $55,434. This pattern could indicate periodic investments in durable assets followed by a transition to maintenance-level equipment needs.

Training was another category with relatively consistent spending levels, averaging approximately $7,000 across the five years. 2022 had the highest spending level of

$11,479 and 2020 had the lowest with $3,725 in expenditures. Spending in 2024 for training related activities was $9,897.

The department reported zero expenditures in the medical supplies category for five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

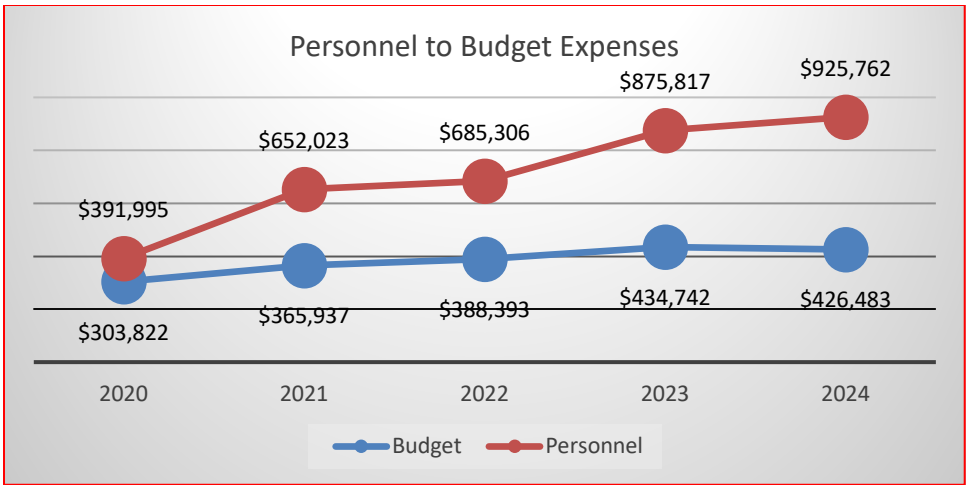
	2024	2023	2022	2021	2020
Personnel	$925,762	$875,817	$685,306	$652,023	$391,995
Administrative	$84,564	$66,024	$72,006	$73,086	$58,354
PPE & Uniforms	$20,675	$38,235	$17,168	$17,291	$17,829
Safety & Health	$5,600	$13,650	$6,552	$6,050	$1,811
Equipment	$43,552	$55,434	$57,968	$41,655	$32,894
Training	$9,897	$5,654	$11,479	$4,258	$3,725
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$81,312	$139,494	$123,596	$80,612	$61,524
Utilities	$34,824	$28,744	$27,384	$36,450	$35,308
Facilities	$39,264	$35,353	$29,092	$38,620	$39,443
Insurance	$44,394	$40,884	$39,232	$57,233	$49,760
Misc	$62,401	$11,270	$3,916	$10,682	$3,174
	$1,352,245	$1,310,559	$1,073,699	$1,017,960	$695,817

Vehicle-related expenses were the highest in 2022 and 2023 at $123,596 and $139,494, respectively. 2024's expenditures were $81,312, which was very close to 2021's level of $80,612. The lowest level of spending in this category occurred in 2020 at $61,524. These fluctuations in spending seen in the last five years may indicate either periodically increased maintenance costs or upgrades to the fleet.

Utilities expenditures were relatively stable over the period from 2020 – 2024, with average expenditures of approximately $33,000. Spending in 2024 was $34,824, which was an increase from 2022 and 2023, but a reduction from the 2021 costs of $36,450.

Throughout the five-year study period expenditures on Facilities averaged approximately $34,000. 2024's spending in this category was slightly higher than the average at $39,264.

Insurance costs fluctuated minimally throughout the five-year period, ranging from $49,760 in 2020 to $57,233 in 2021. 2022 saw expenditures of $39,232, followed by an increase in 2023 to $40,884. Insurance expenditures in 2024 were reported as $44,394. These variations could reflect adjustments to policy coverage, market rate changes, or claim-related factors.

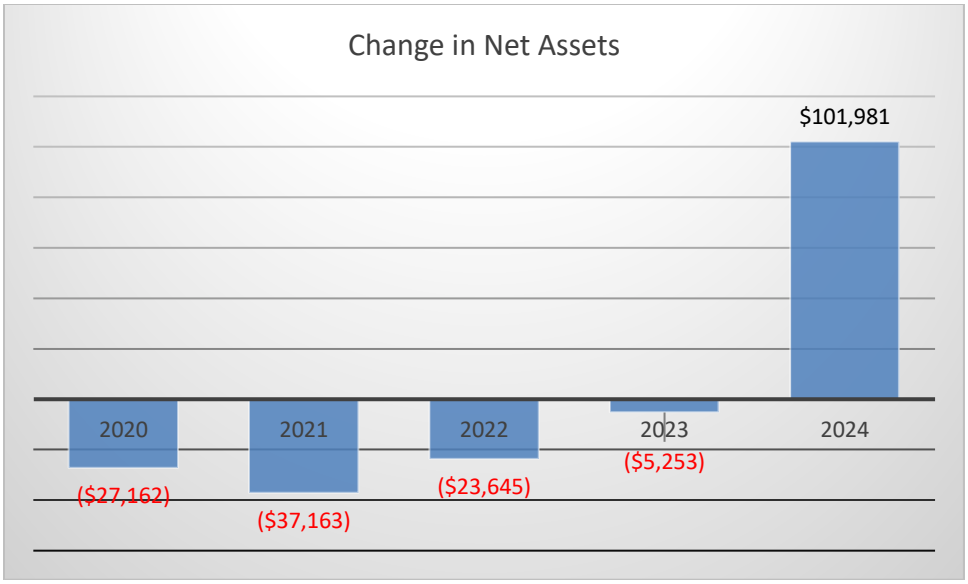


Miscellaneous expenses were relatively low overall and made up approximately 5% of expenditures in 2024. The expenditures in this category were $3,174 (<1%) in 2020, $10,682 (1%) in 2021, $3,916 (<1%) in 2022, $11,270 (1%) in 2023, and $62,401 in 2024.

Net Assets

Overall, the department experienced four years with negative net asset changes. Starting in 2020 with a $27,162 drop in net assets, net assets for the department fell by $37,163 the following year. 2022 saw another drop in net assets by $23,645. This was followed by a small decrease in net assets of $5,253 in 2023 and a large increase of $101,981 in 2024[7].

[7] Depreciation expenses of $359,580 (2024), $332,324 (2023), $314,246 (2022), $279,789 (2021) and $280,336 (2020) contributed to the decline of net assets.



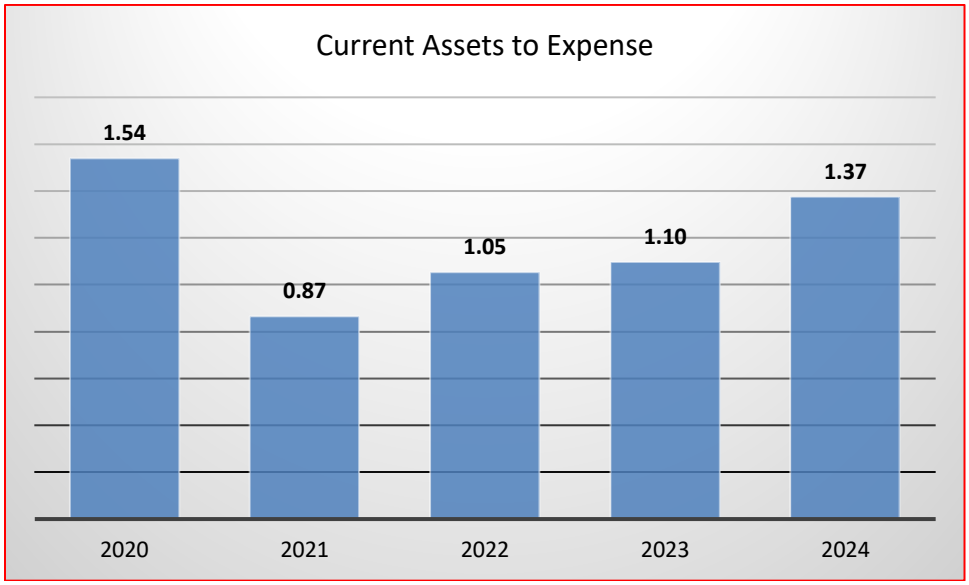
Financial Ratio Analysis

The financial performance of the Shepards Fire-Rescue, Inc. was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

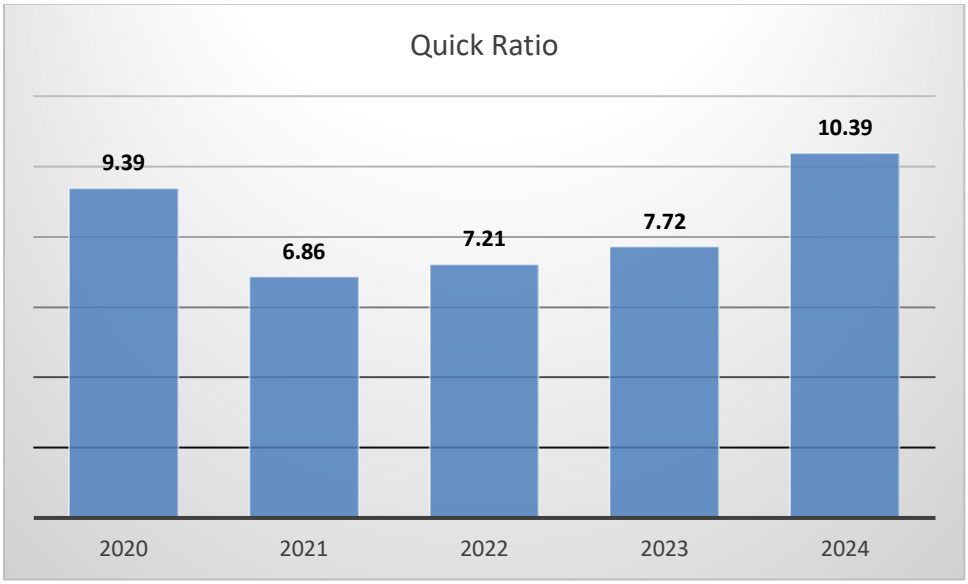
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a steady pattern over the years, although experiencing a slight decline to 2.67 in 2023 from a high of 3.90 in 2023. This ratio, which was 3.20 in 2024, indicates the department maintains sufficient reserves to cover ongoing expenses.



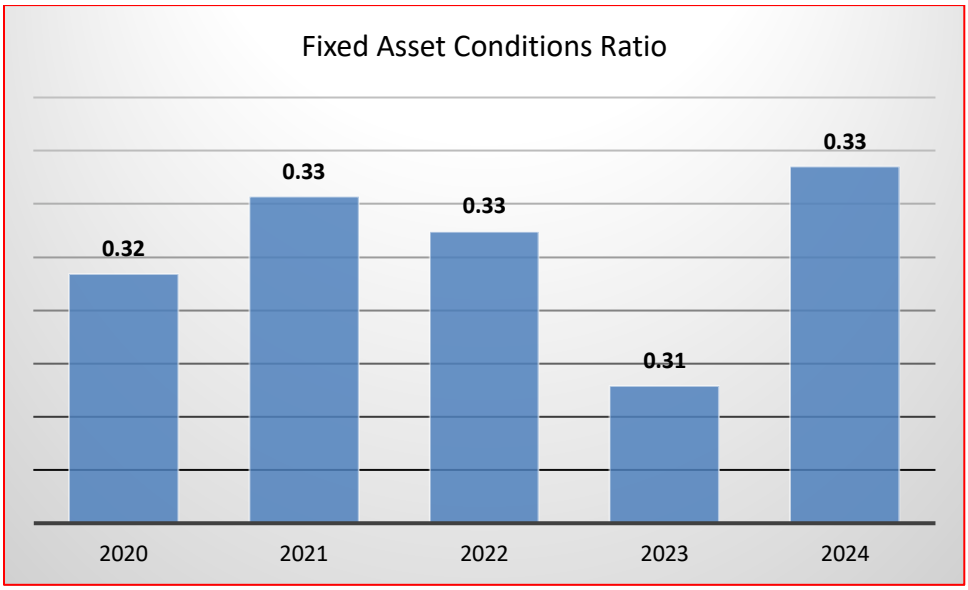
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio dropped from 1.54 in 2020 to 0.87 in 2021and steadily increased back to 1.37 in 2024.



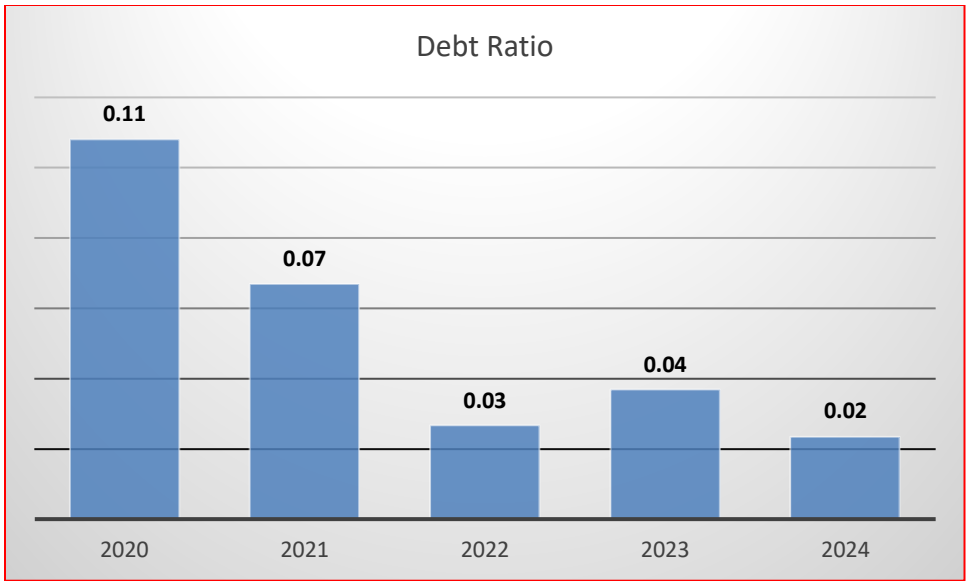
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated as 9.39 in 2020, 6.86 in 2021, 7.21 in 2022, and 7.72 in 2023. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The ratio of10.39 in 2024 indicates $10.39 of liquid assets to meet every dollar of current liabilities.



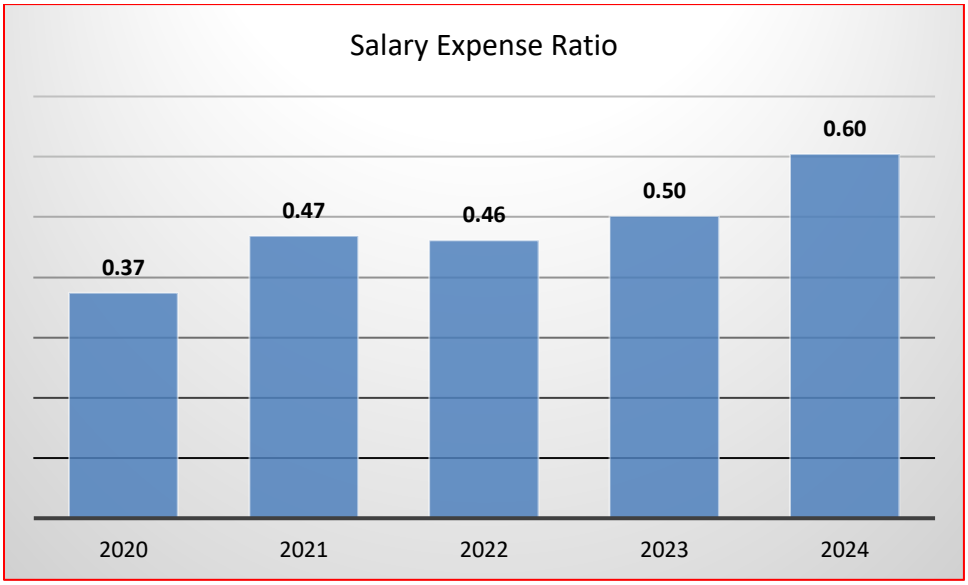
The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a level state of asset aging from 2020 through 2024 with an average annual ratio of 0.33. The ratios between 0.31 and 0.33 indicates that only approximately 31% to 33% of the assets' original cost has been depreciated over this period. Consequently, about 67% of the assets' value remains in 2024, suggesting that the department's fixed assets are relatively new. This implies that the department is operating with fairly new assets, likely reducing the risk of major maintenance needs or sudden capital expenditures in the short term.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a consistent and favorable trend of decreasing reliance on debt. In 2020, the department reported a debt ratio of 0.11, meaning that liabilities accounted for 11% of its total assets. Over the following years, the debt ratio declined to 0.07 in 2021, 0.03 in 2022, 0.04 in 2023, and ultimately 0.02 by 2024 reflecting a steady reduction in the department's financial leverage. A debt ratio of 0.02 by 2024 suggests that only 2% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows an increase in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.37, indicating that 37% of the department's total expenses were devoted to salary costs. This ratio increased to 0.47 in 2021 and dropped slightly to 0.46 in 2022. In 2023, the salary expense ratio increases to 0.50. By 2024, the ratio increased to 0.60.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Lisa Gill serves as the financial and administration officer, managing financial oversight responsibilities. The department did not provide information regarding its budget development.

The department undergoes annual independent financial reviews conducted by the external accounting firm Potts, Steele & White, PA., aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

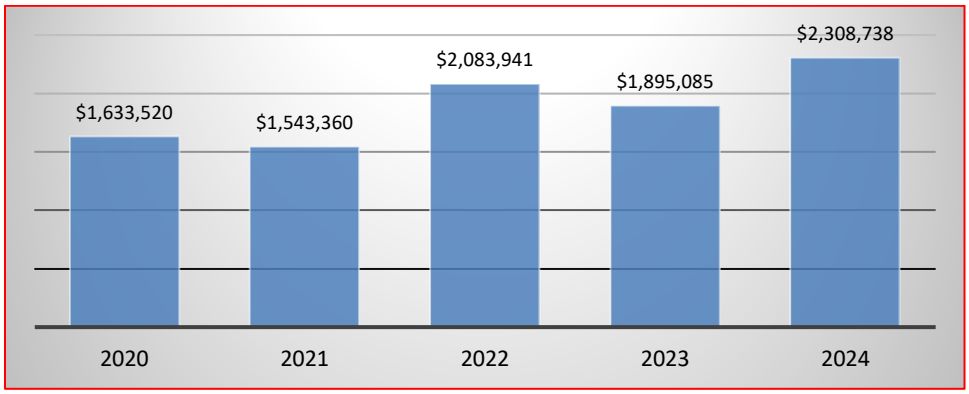
According to the department, cash access controls are implemented to safeguard monetary resources; however, the department did not describe those measures in their completed workbook.

The department did not outline their purchasing policy.

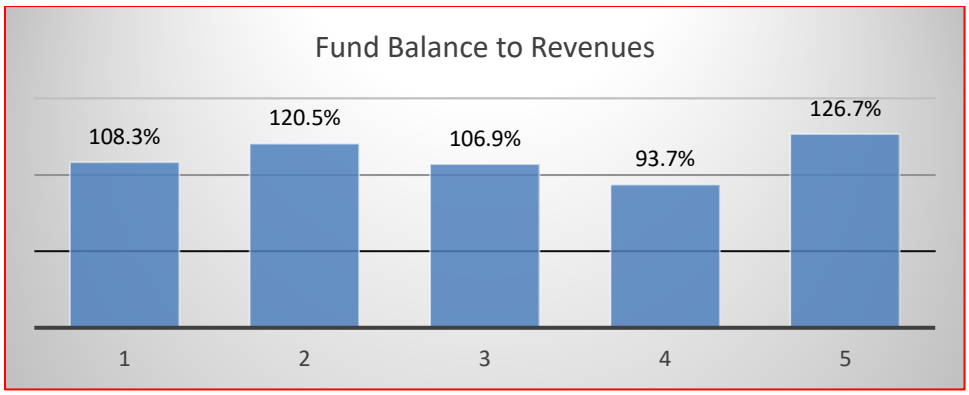
The department defines a cost value for capital items at $10,000. The tracking of assets and the frequency of asset inventories was not recorded in their worksheet.

Fund Balance and Reserves

A review of the department's liquid net assets indicated an overall increase from 2020 through 2024. 2024's assets of $2,308,738 was an increase from $1,895,085 in 2023.



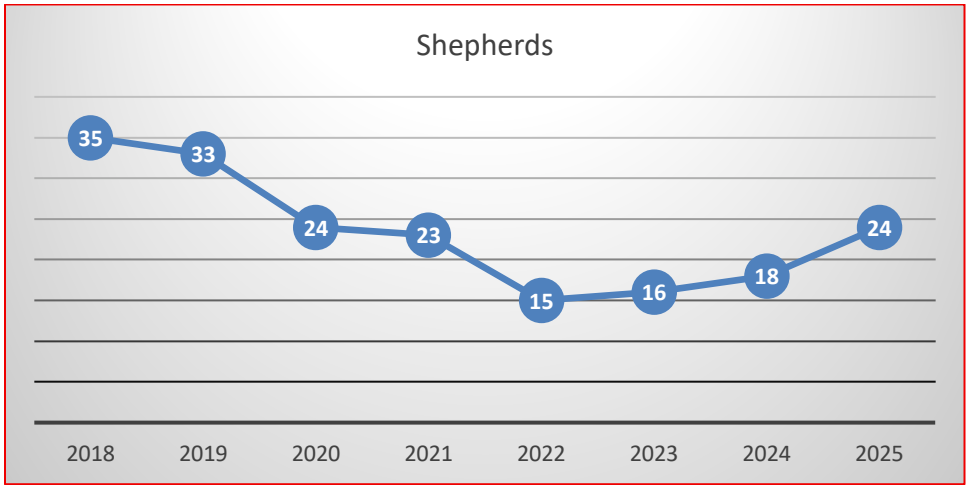
An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

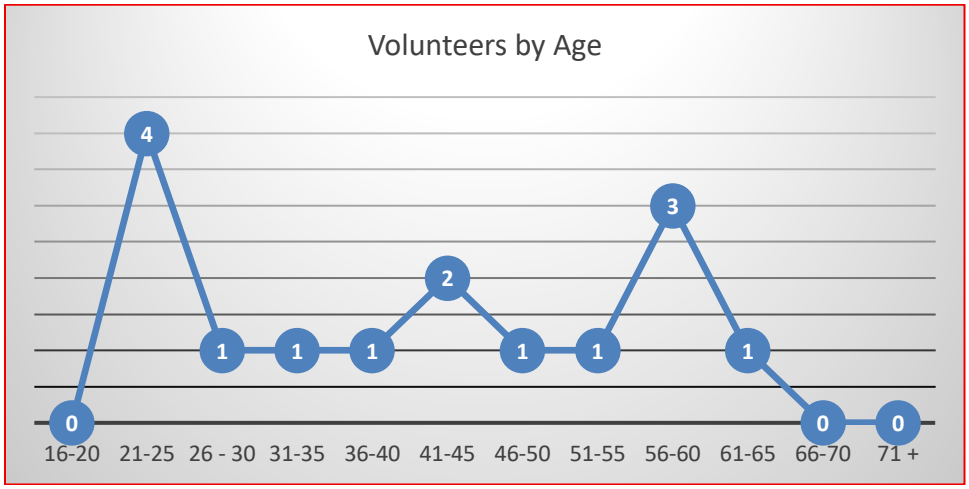


External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with the modified cash basis of accounting.

Volunteer Trends





SOUTH IREDELL FIRE RESCUE, INC.

A financial review of the South Iredell Fire Rescue, Inc. was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

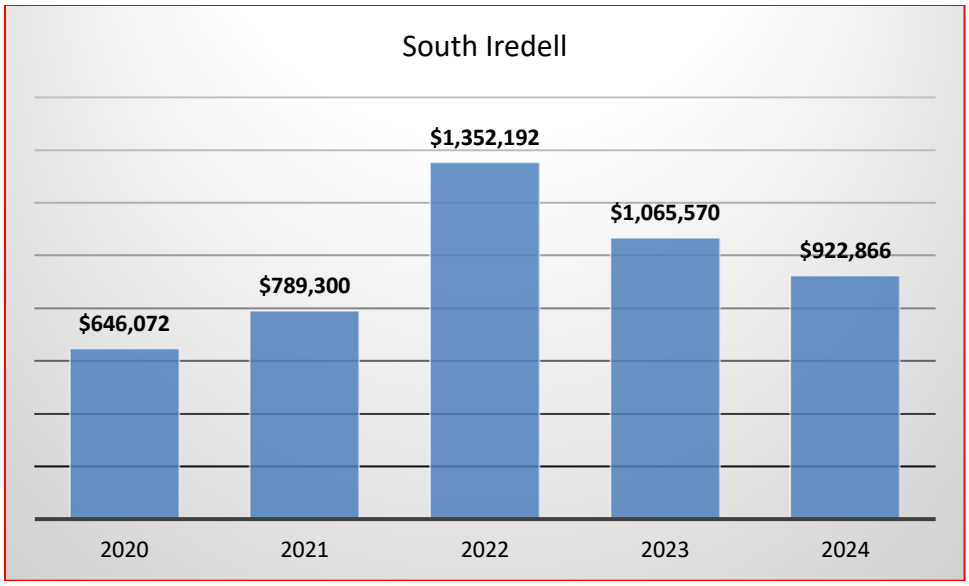
A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $241,616 and fixed assets valued at $3,268,320 after accounting for accumulated depreciation of $2,397,555. Liabilities include current obligations amounting to $193,883 and long-term debt totaling $919,128.

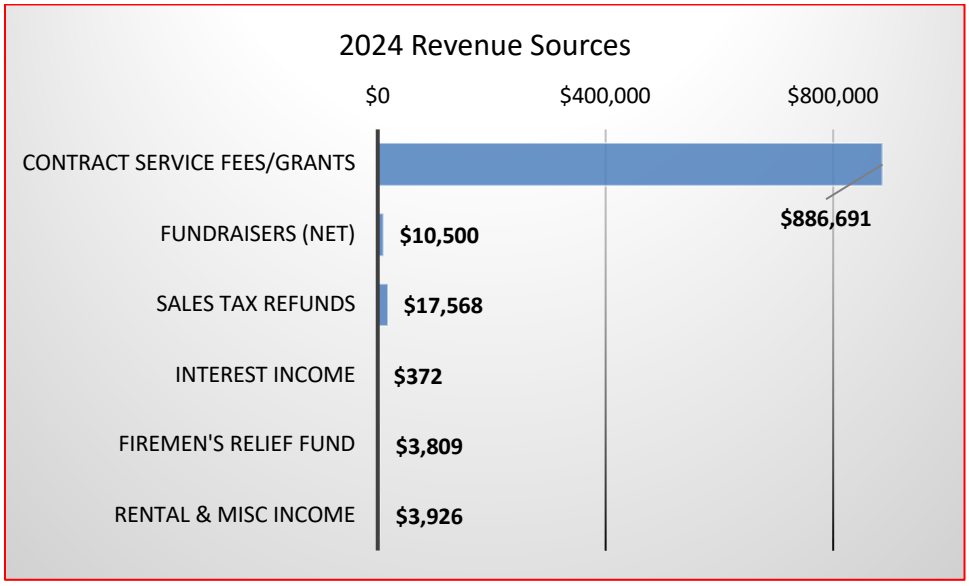
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $2,355,486. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department reported $41,439 in restricted assets.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, predominantly received from Iredell County. In 2024, these contract fees amounted to $886,691, which was 96% of the overall revenue received. Fundraisers from donations averaged around $9,164 for the previous four years, with 2024’s fundraising bringing in revenue posted at $10,500. Sales tax refunds made up 1.9% of the department’s 2024 revenue at $17,568.


South Iredell
$646,072
$789,300
$1,352,192
$1,065,570
$922,866
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$400,000
$800,000
CONTRACT SERVICE FEES/GRANTS
$886,691
FUNDRAISERS (NET)
$10,500
SALES TAX REFUNDS
$17,568
INTEREST INCOME
$372
FIREMEN'S RELIEF FUND
$3,809
RENTAL & MISC INCOME
$3,926

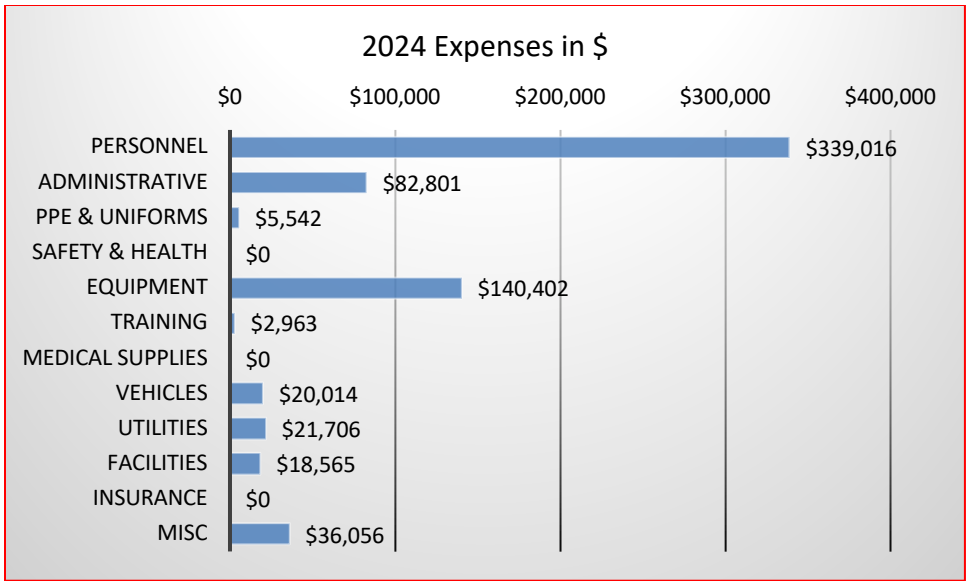
Expenditures

An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

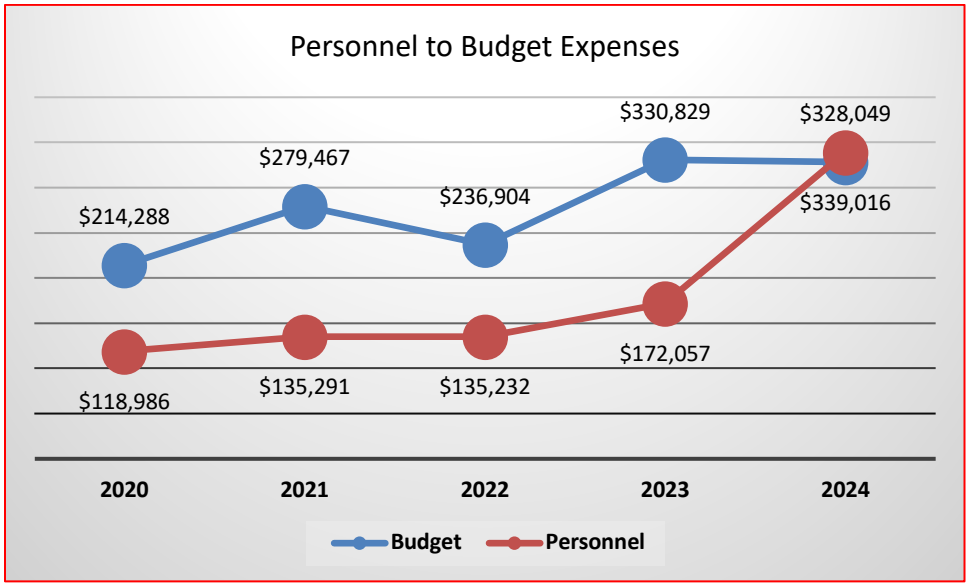
A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $339,016 or 51% of all expenses. This marks an increase from the previous two years of 34% and 36% respectively. Equipment costs accounted for 21% of total expenses, at $140,402. Administrative expenses were the third largest expense category at 12% or $82,801. Utilities, facilities and vehicles each made up approximately 3% of the budget at $21,707, $18,565, and $20,014 respectively. Miscellaneous costs were recorded at $36,056 for the year or 5.4% of the overall expenses.

There was no recorded expense for Safety & Health, Medical Supplies, and Insurance. It is possibly due to these expenses being posted to other expense categories.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $118,986 in 2020 and rising each year to reach $328,049 by 2024.



Administrative expenses of $82,801 in 2024 experienced a moderate decline from 2023's level of $136,885. 2022's expenses in this category were $45,800.

PPE & Uniforms expenses show a decrease over the five-year study period from $35,061 in 2020 to $5,542 in 2024.

There were no reported expenditures on Safety & Health throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Equipment expenditures have risen continually over the five-year study period, from a low 41,172 in 2020 to 2024's expenditures of $140,402.

Training expenditures averages $4,800 throughout the five-year study period. Expenditures of $2,963 were the lowest in this category over the five-year period reviewed.

There were no reported expenditures on Medical Supplies throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

	2024	2023	2022	2021	2020
Personnel	$339,016	$172,057	$135,232	$135,291	$118,986
Administrative	$82,801	$136,885	$45,800	$105,842	$95,383
PPE & Uniforms	$5,542	$10,675	$24,482	$25,507	$35,061
Safety & Health	$0	$0	$0	$0	$0
Equipment	$140,402	$89,159	$92,923	$94,405	$41,172
Training	$2,963	$4,819	$5,795	$7,836	$3,040
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$20,014	$17,922	$14,283	$8,979	$6,941
Utilities	$21,706	$19,949	$18,583	$20,454	$16,039
Facilities	$18,565	$15,608	$9,163	$9,463	$2,687
Insurance	$0	$0	$0	$0	$0
Misc	$36,056	$35,812	$25,875	$6,981	$13,965
	$667,065	$502,886	$372,136	$414,758	$333,274

Vehicle-related expenses were $6,941 in 2020. These expenditures increased each year with 2024 being the highest recorded level of expenditures in this category at $20,014. The increases seen throughout these years may indicate either increased maintenance costs, or upgrades to the fleet.

Utilities expenses maintained a fairly even level throughout the five-year study period, averaging $19,346 annually. 2024 costs of $21,706 were slightly higher than 2023's $19,949.

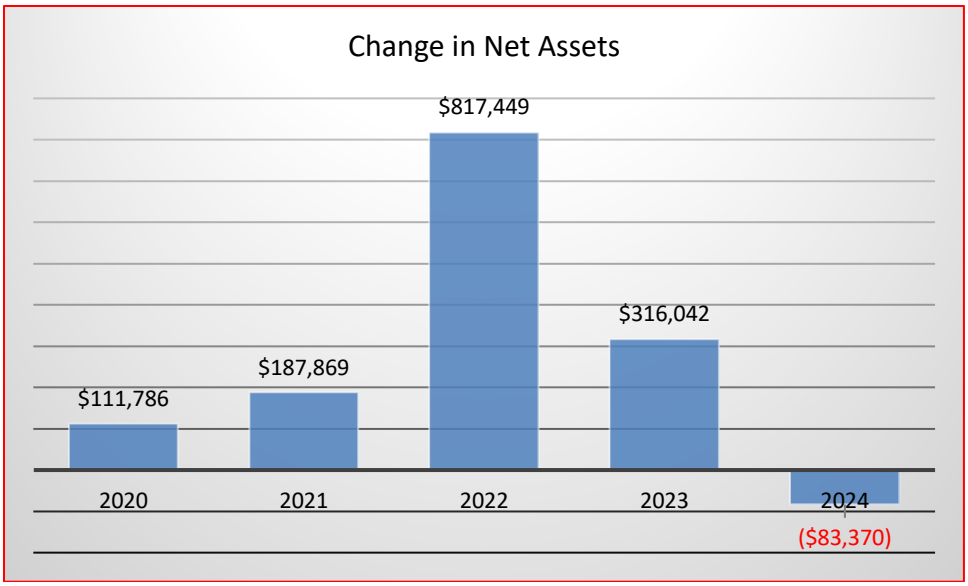
Facility costs maintained in the low $9,000 range in 2021 and 2022. Those costs escalated in 2023 to $15,608 and again in 2024 to $18,565.

There were no reported expenditures on Insurance throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Miscellaneous expenses made up approximately 5.4% of all expenses in 2024 at $36,056. This was nearly equal to 2023's level of expenses of $35,812.

Net Assets

Overall, the department experienced mostly positive outcomes in net asset changes. Starting in 2020 with a $111,786 increase in net assets, net assets for the department grew by $187,869 the following year. 2022 saw a major increase in net assets of $817,449. This was followed by a smaller increase in net assets of $316,042 in 2023 and decrease of $83,370 in 2024.



Financial Ratio Analysis

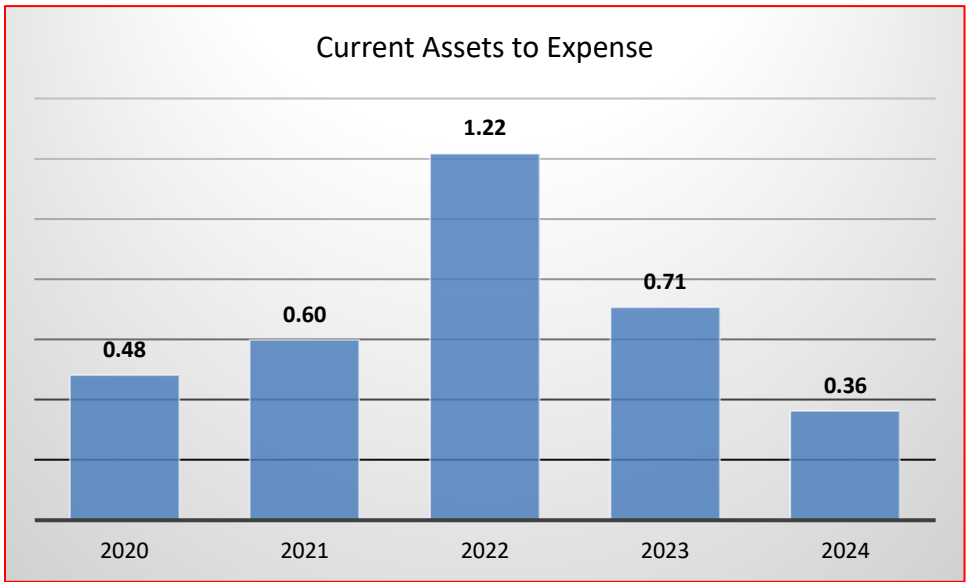
The financial performance of South Iredell Fire Rescue was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a rise and fall pattern over the years, experiencing a decline to 3.59 in 2024 from a high of 5.82 in 2022. This increase correlates with the

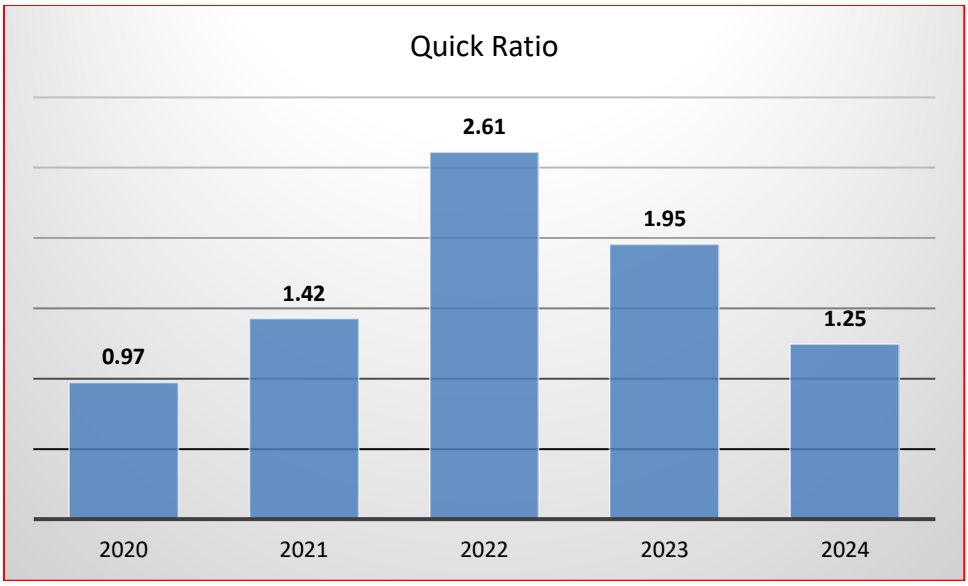
department's large increase in net assets the same year. This ratio indicates the department maintains sufficient reserves to cover ongoing expenses.



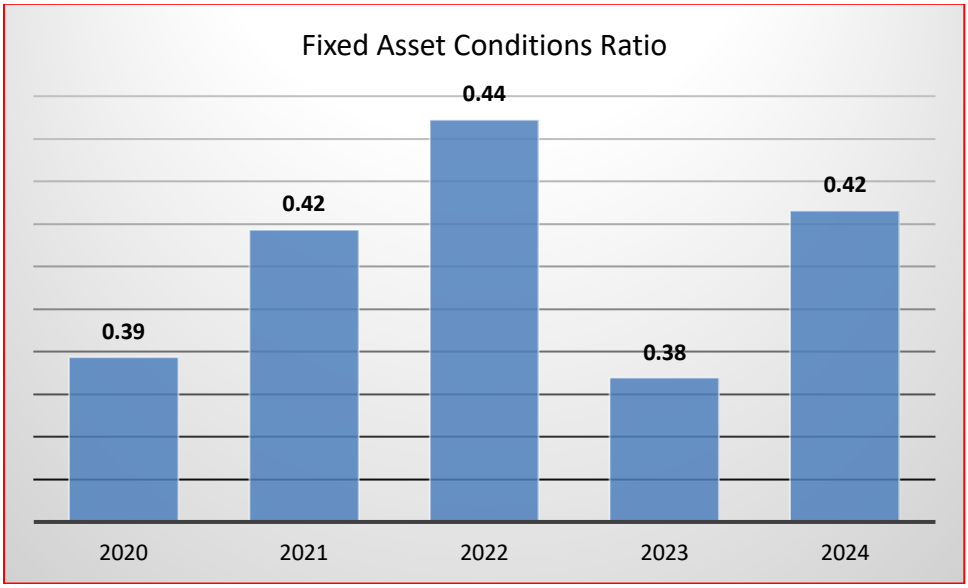
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio steadily increased from 0.48 in 2020 to a high of 1.22 in 2022. In 2024 the ration dropped to 0.36.



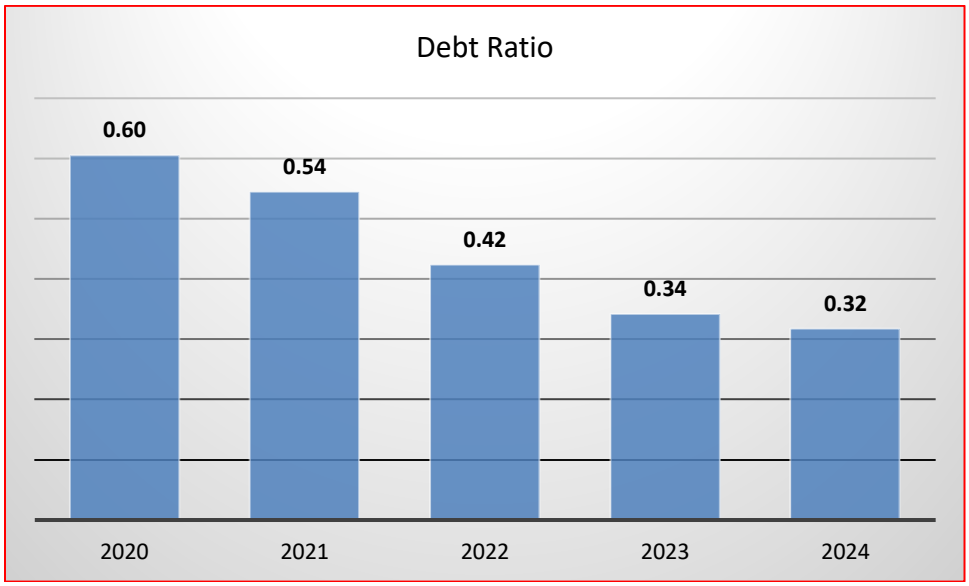
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 1.25, indicating $1.25 available in liquid assets to meet every dollar of current liability. 2022's ratio was the largest during the five-year period at 2.61.



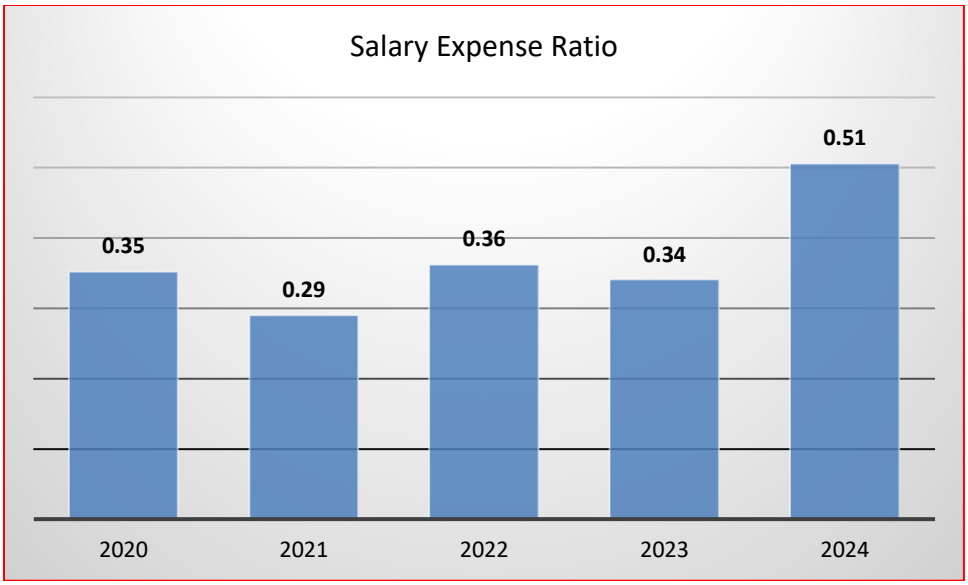
The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a gradual state of asset aging from 2020 through 2024 with an average annual ratio of 0.41. These average ratios indicate that only approximately 41% of the assets' original cost has been depreciated over this period. Consequently, about 58% of the assets' value remains in 2024, suggesting that the department's fixed assets are nearing the halfway point of asset value. This implies that the department is operating with mid-life assets and should be planning for future replacements.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a trend of decreasing reliance on debt through 2024. In 2020, the department reported a debt ratio of 0.60, meaning that liabilities accounted for 60% of its total assets. Over the following years, the debt ratio gradually declined to 0.54 in 2021, 0.42 in 2022, 0.34 in 2023, and again to 0.32 by 2024 reflecting a slow but steady reduction in the department's financial leverage. A debt ratio of 0.32 by 2024 suggests that 32% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of consistency in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.35, indicating that 35% of the department's total expenses were devoted to salary costs. This ratio dropped slightly to 0.29 in 2021 and rose to 0.36 in 2022. In 2023, the salary expense ratio dropped to 0.34, followed by an increase in 2024 to 0.51 representing the highest proportion of salary expenses relative to total expenditures over the five-year period.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Susan Sweezy serves as the budget or finance officer, managing financial oversight responsibilities. The budget development process was described as taking the actual cost of the categories in the prior budget year (after deducting any items that were reimbursed by the county) and adding any items/equipment submitted by department officers. Building needs are then added to arrive at an estimate. For items such as the utilities and fuel, a 10% to 20% increase is added to the total from prior year.

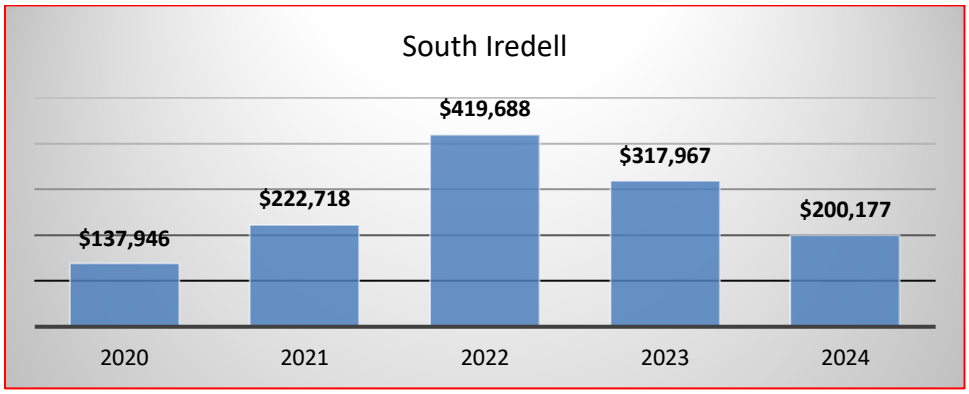
The department undergoes annual independent financial reviews conducted by the external accounting firm Potter & Company P.A., aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

The department provided its Financial Procedures and Policy Guidelines which outlined formal cash access control methods, and purchasing policies. The department does not utilize credit cards.

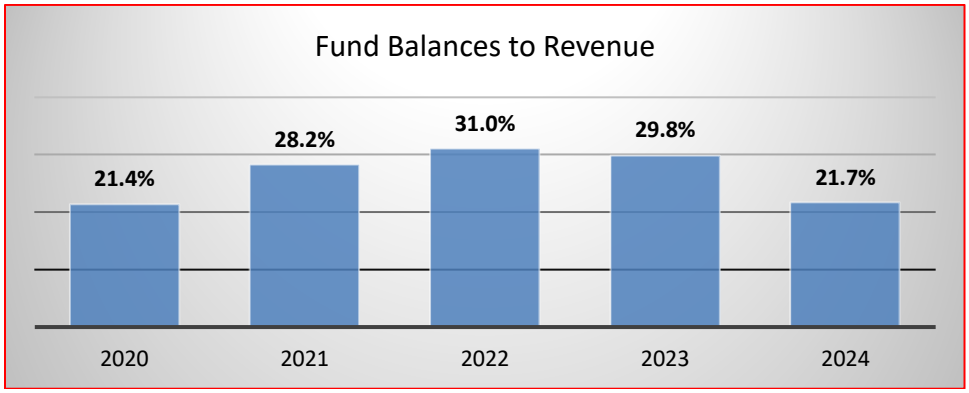
The department assigns a cost value of $500 for all capital items. Assets equal or greater than this amount are tracked in Quick Books and added to the asset report for the annual financial review. The department reported the start of entering assets into Fire Due software. Asset inventories were reported as being completed annually.

Fund Balance and Reserves

A review of the department's liquid net assets indicated a steady increase from 2020 ($137,946) through 2022 ($419,688). 2024's assets of $200,177 was a reduction from $317,967 in 2023.



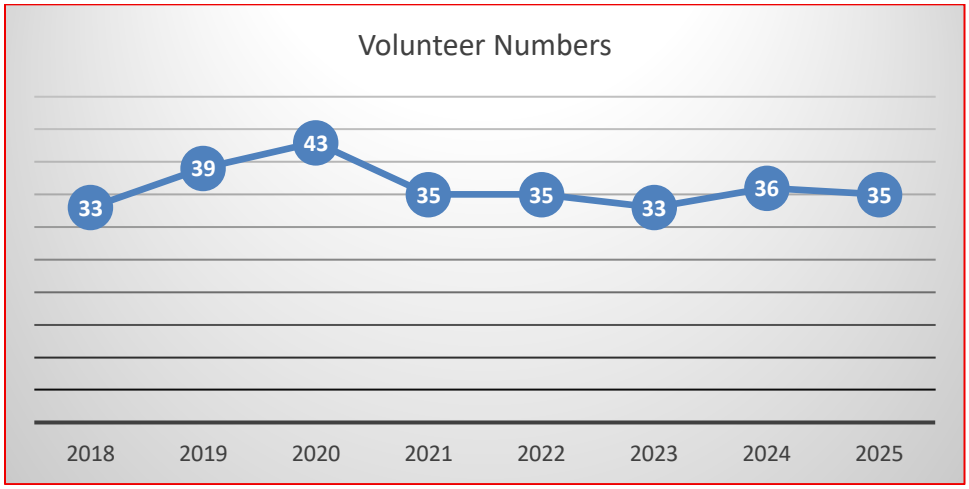
An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

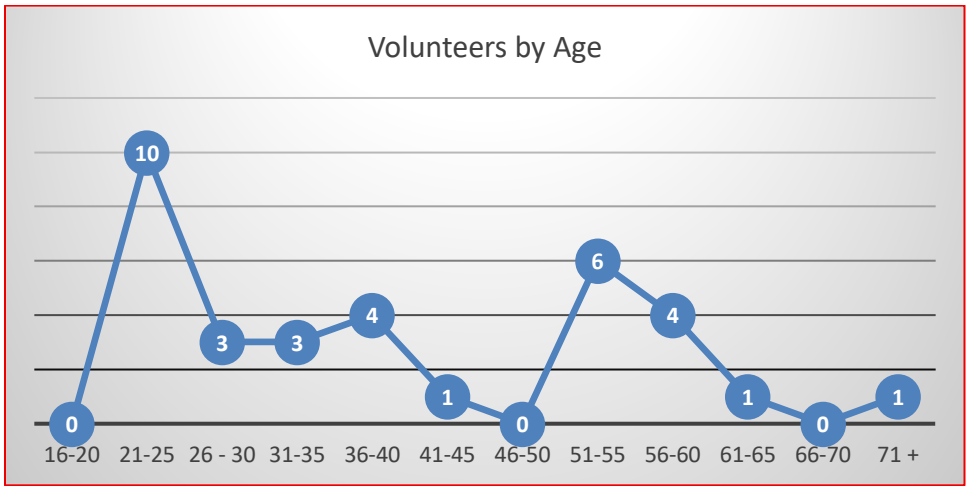


External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with the modified cash basis of accounting.

Volunteer Trends





STONY POINT VOLUNTEER FIRE DEPARTMENT, INC.

A financial review of the Stony Point Volunteer Fire Department, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

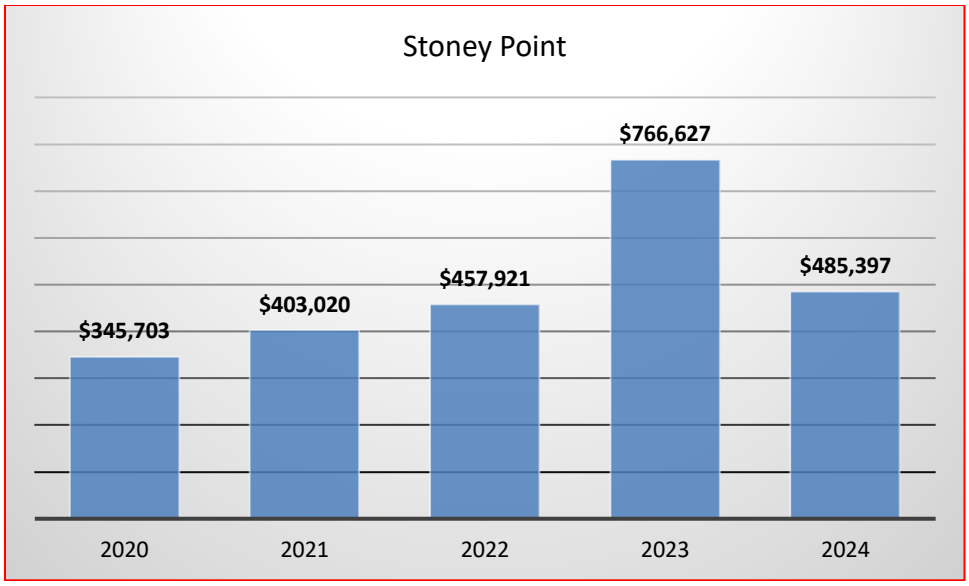
A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $224,743 and fixed assets valued at $1,187,810 after accounting for accumulated depreciation of $2,805,871. Liabilities listed were current obligations amounting to $50,105 and long-term debt of $133,489.

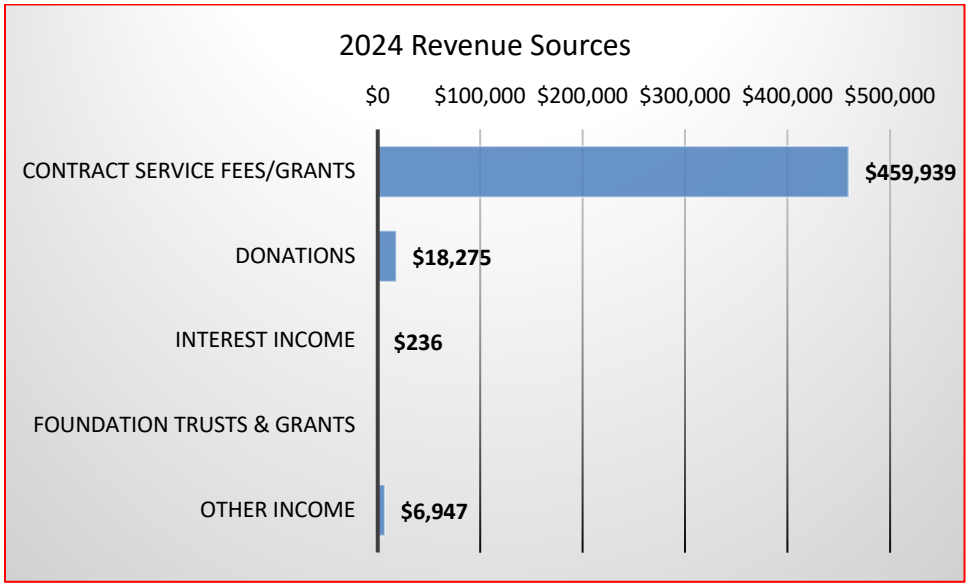
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $3,143,099. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported. This financial position reflects a strong asset base relative to outstanding liabilities.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees and grants, with revenue from both Alexander and Iredell County. In 2024, these contract fees amounted to $459,939. $228,806 was received from Alexander County and $231,133 from Iredell County. Revenue of $18,275 from donations saw a reduction from 2023's receipts of $26,241. The previous three year's donations averaged $11,000. Other income was the third largest revenue stream for the department with $6,947 reported in 2024. Interest income was $236 in 2024, which was the largest amount of the five-year study period. The department's five-year income peaked in 2023 at $766,627.


Stoney Point
$345,703
$403,020
$457,921
$766,627
$485,397
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$100,000
$200,000
$300,000
$400,000
$500,000
CONTRACT SERVICE FEES/GRANTS
$459,939
DONATIONS
$18,275
INTEREST INCOME
$236
FOUNDATION TRUSTS & GRANTS
OTHER INCOME
$6,947

Expenditures

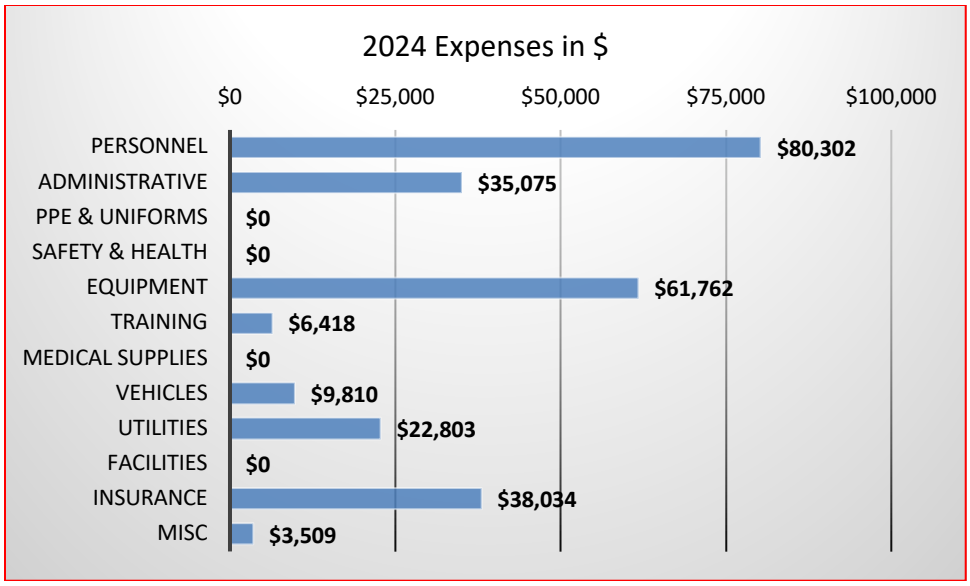
An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $80,302 or 31% of all expenses. This is the same overall percentage of total budget as 2023. $47,000 was the average expense in this category for 2020 through 2022.

Equipment costs were the second highest cost driver at 24% of the expenses at $61,762, which was a slight increase compared to 2023's cost. Administrative expenses in 2024 were $35,075, an increase from $29,768 in 2023 and $20,680 in 2022. PPE & Uniforms and Safety & Health categories did not have reported expenses.

Utilities and insurance expenses represented smaller components of the department's budget with a percentage of 9% and 15% of the budget respectively.



A year-by-year review of expense trends for the department from 2020 through 2024 showed changes within the department's operational budget.

Personnel costs increased in 2023 and 2024 from the previous three-year period. Starting at $47,721 in 2020, decreasing slightly in 2021 to $42,343 and increasing in 2023 at $51,732, personnel costs increased to $70,159 in 2023. 2024 costs rose modestly to $80,302.

Administrative expenses experienced moderate changes, starting at $28,007 in 2020, dropping to $27,043 in 2021, and decreasing again in 2022 at $20,680. 2023 saw those expenses rise to $29,768. 2024 expenses in the administrative category rose to $35,075 in 2024.

	2024	2023	2022	2021	2020
Personnel	$80,302	$70,159	$51,732	$42,343	$47,721
Administrative	$35,075	$29,768	$20,680	$27,043	$28,007
PPE & Uniforms	$0	$0	$0	$0	$0
Safety & Health	$0	$0	$0	$0	$0
Equipment	$61,762	$65,998	$61,594	$38,031	$50,443
Training	$6,418	$5,183	$648	$2,587	$3,193
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$9,810	$8,897	$8,097	$4,728	$6,532
Utilities	$22,803	$21,616	$18,606	$16,239	$19,839
Facilities	$0	$0	$0	$0	$0
Insurance	$38,034	$19,879	$24,740	$24,319	$23,607
Misc	$3,509	$2,844	$11,076	$25,651	$4,987
	$257,713	$224,344	$197,173	$180,941	$184,329

Expenditures on PPE and uniforms were not recorded over the five years. This may be a result of these expense items being listed in another budget category.

There were no recorded expenses in the category of safety and health for the five-year study period. This may be a result of these expense items being listed in another budget category.

Equipment expenditures fluctuated across the five years. After costs of $50,443 in 2020, expenses fell to $38,031 in 2021 and then rose again in 2022 to $61,594. In 2023, equipment spending stood at $65,998. 2024's expenses fell slightly to $61,762.

Training expenses were 2% of the department's spending in 2024 at $6,418. Previous year's spending levels from 2020 through 2023 were $3,193, $2,587, $2,587 and $3,211 respectively.

The department reported no expenditures on medical supplies across all five years. This consistent absence suggests that medical supply needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

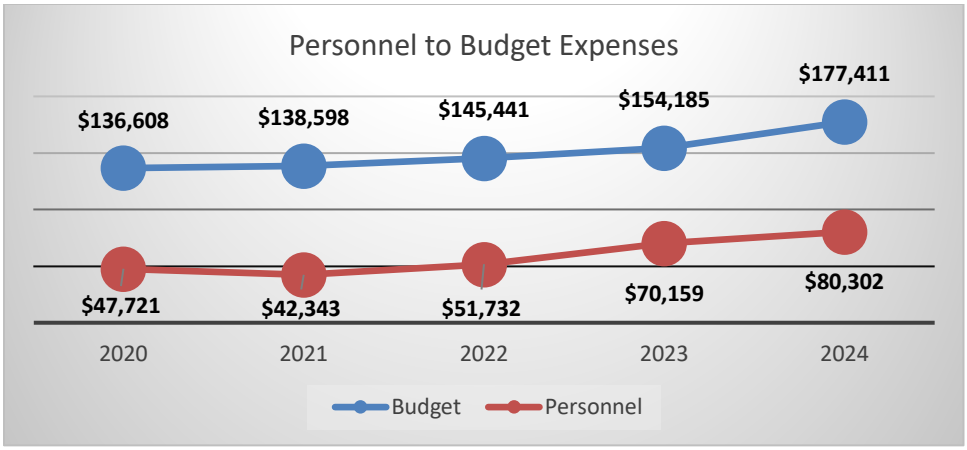
Vehicle-related expenses have remained relatively constant over the years 2022 through 2024, remaining at 4% of total spending. Vehicle related expenses in 2020 were $6,532 and dropped to $4,728 in 2021.

Utility costs remained between 9% and 11% of total spending over the five-year study period. Costs were $19,839 in 2020 and dropped to $16,239 in 2021 and rose again to $18,606 in 2022. 2024's expenses for utilities were reported at $22,803, $1,187 higher than 2023's costs of $21,616.

The department reported no expenditures on facilities across all five years. This consistent absence suggests that facility needs are either minimal, met through other means, or most probably categorized differently in the department's financial reporting.

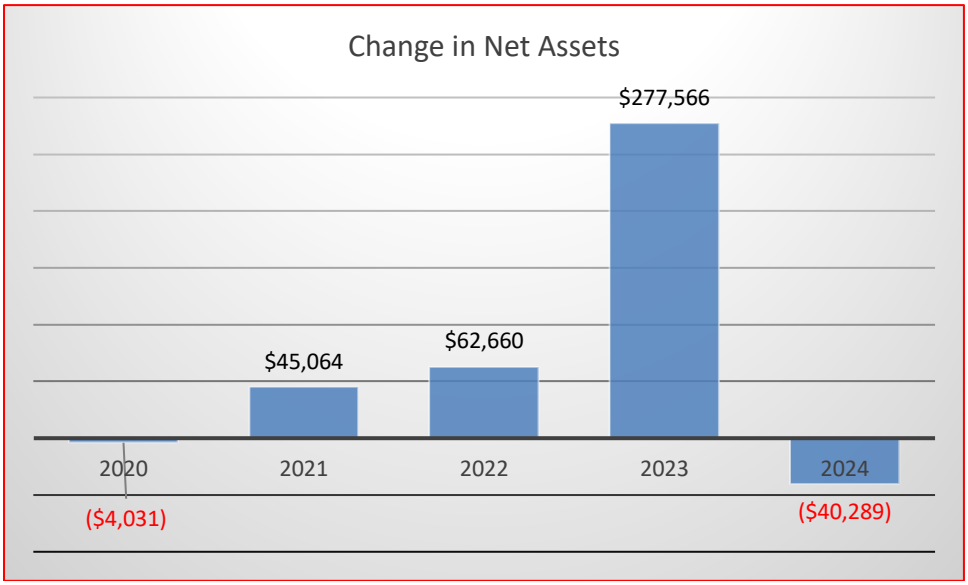
Insurance costs were 15% of total departmental expenses in 2024 at $38,034. This was an increase from 2023's level of $19,879. These costs have averaged approximately 12% of the total department expenses across the five years.

Miscellaneous expenses were 1% of total expenses in 2024 at $3,509. After starting at $4,987 in 2020, expenses rose to $25,651 in this category in 2021, which was the highest year of spending in this category of the five years. 2023 miscellaneous spending was $2,844.



Net Assets

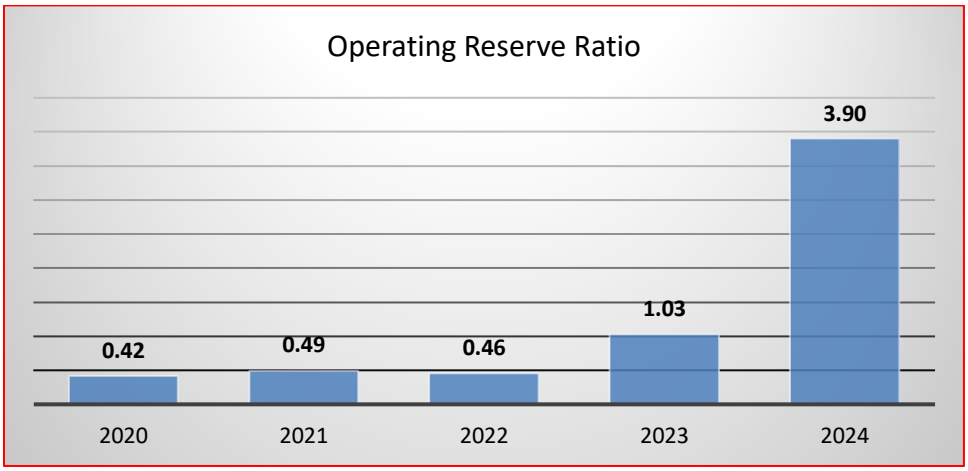
Overall, the department experienced varied outcomes in net asset changes. A significant positive net asset increase occurred in 20233, with a smaller increase in 2021 and 2022. However, in 2020 and 2024 the department experienced negative asset changes of -$4,031 and-$40,289 respectively.



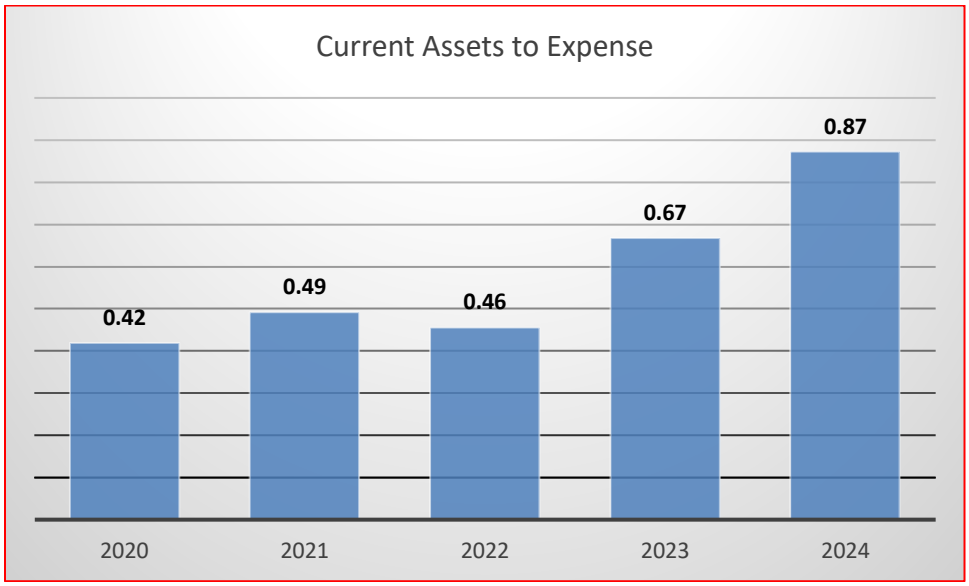
Financial Ratio Analysis

The financial performance of the Stony Point Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

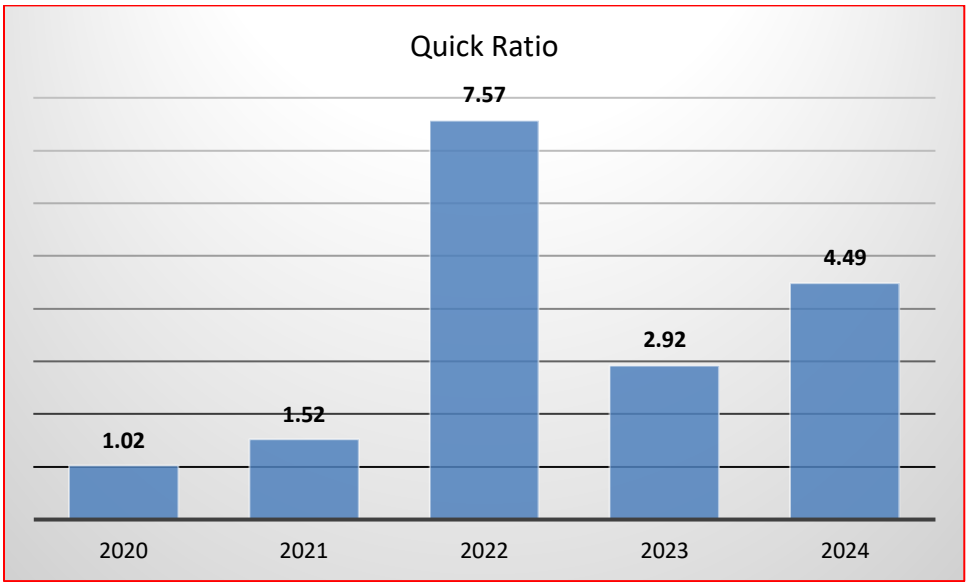
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a level pattern over the years 2020 through 2022, from a low of 0.42 in 2020 to a higher 0.49 in 2021. 2023's ratio was calculated at 1.03. 2024's ratio jumped to 3.90 and indicates the department maintains sufficient reserves to cover 3.9 years of total annual operating expenses.



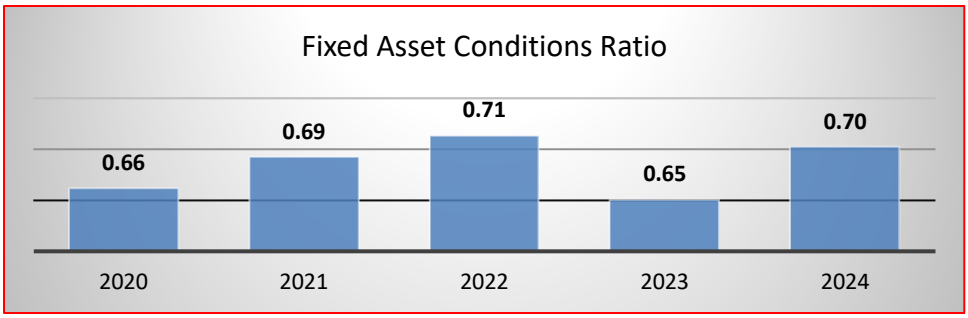
The *Current Assets to Expense* ratio measures liquidity (current assets) relative to total operating expenses, indicating the department's short-term financial position. This ratio started at 0.42 in 2020 to slowly rose to 0.49 in 2021, before falling to 0.46 in 2022. The ration rose to 0.67 in 2023 and then again in 2024 to 0.87. This indicates that the department could cover nearly eleven months of current total operating expenses utilizing their current (liquid) assets.



The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 4.49, indicating $4.49 available in liquid assets to meet every dollar of current liability.

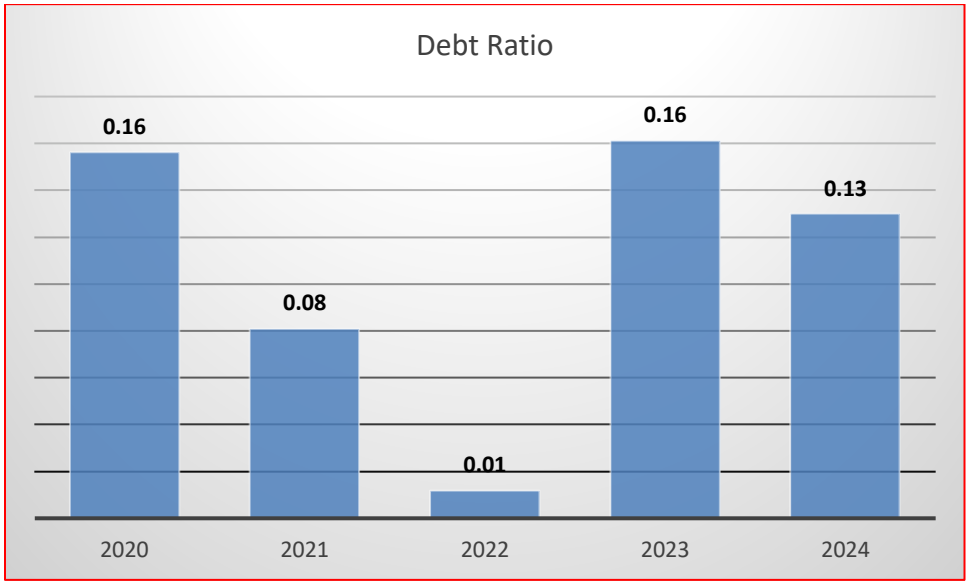


The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a steady state of asset aging from 2020 through 2024 with an average annual ratio of 0.68. The ratios of 0.66 in 2020 indicates that approximately 66% of the assets' original value has been depreciated. Consequently, about 30% of the department's assets values remains in 2024, suggesting that the department's fixed assets are aging. This implies that the department is operating with aging assets, likely seeing increased risk of major maintenance needs or sudden capital expenditures in the near term.

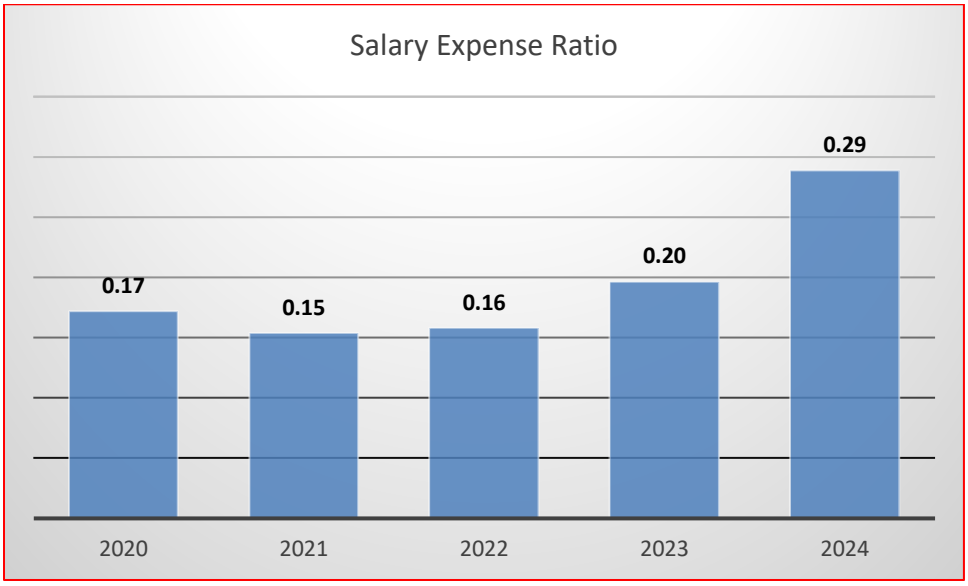


An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a very low reliance on debt. In 2020, the department reported a debt ratio of 0.16, meaning

that liabilities accounted for .16% of its total assets. The following year, the debt ratio decreased to 0.08 in 2021 and by 2022 had dropped to 0.01% reflecting a continuation on non-reliance on debt. A debt ratio of 0.13 by 2024 suggests that only .13% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2022 shows a pattern of consistency in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.17, indicating that .17% of the department's total expenses were devoted to salary costs. This ratio decreased slightly to 0.15 in 2021 and increased to 0.16 in 2022. In 2023, the salary expense ratio was 0.20. By 2024, the ratio rose to 0.29 representing 29% salary expenses relative to total expenditures.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. The department does not utilize a budget or finance officer to manage financial oversight responsibilities. The board of directors approve all budgetary spending and capital outlays. Once developed the and approved by the board, it is then sent to the county for approval.

The department undergoes annual independent financial reviews conducted by the external accounting firm REEP Accountant LLC., aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

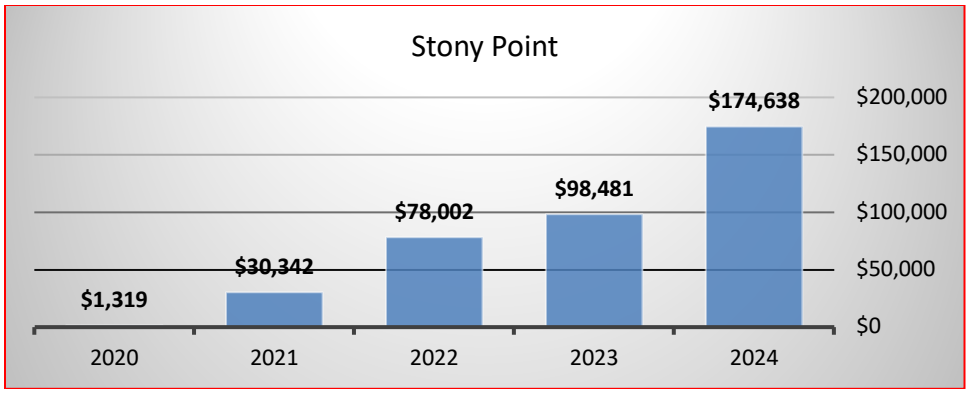
According to the department, it does not use credit cards but does use debit cards. The department has two debit cards that are maintained by two chief officers. Purchases over $ 500 are discussed with chiefs and bookkeeper. All receipts are submitted to the bookkeeper within three days.

Department officers are responsible for different aspects of the department (medical, trucks, communications, training, etc.) purchasing. As needs arise, the responsible officer will look into the issue and bring a resolution to the Chiefs for review. Depending on the cost of the needed repair, the Chiefs will either authorize the repair or purchase needed or take it to the board of directors for review and approval. Chiefs can approve repairs or purchases up to $ 5,000. Purchases over that amount requires approval by board of directors.

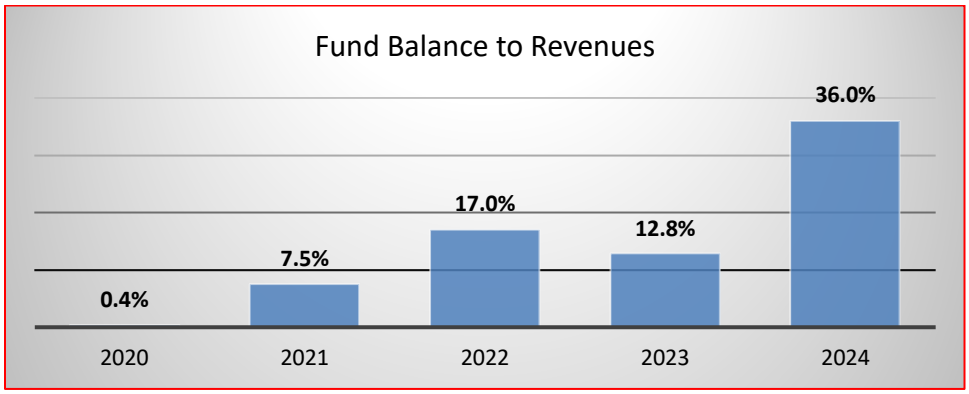
The department defines a capital item as any item costing $5,000 or more. Assets are tracked using First Due software. All issued member equipment is inspected and verified annually. Hoses and SCBAs are inventoried annually and tested by a 3rd party vendor. All miscellaneous loose capital items are checked weekly through apparatus checks.

Fund Balance and Reserves

A review of the department's liquid net assets indicated steady positive progress from 2020 through 2024. 2024's assets of $174,638 was an increase from $98,481 in 2023.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's financial reports. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

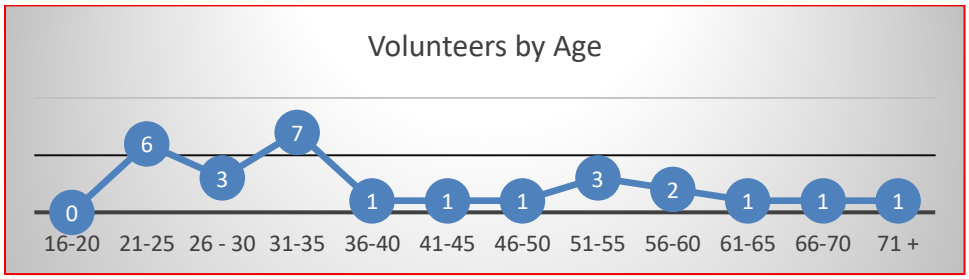


External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in accordance with the modified cash basis of accounting.

Volunteer Trends

Historical volunteer numbers were not available for Stony Point Fire Department. The department showed 27 volunteers in 2024.



TRINITY VOLUNTEER FIRE & RESCUE, INC.

A financial review of the Trinity Volunteer Fire & Rescue, Inc. was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $612,116 and fixed assets valued at $5,483,544 after accounting for accumulated depreciation. Liabilities include current obligations amounting to $233,349 and long-term debt totaling $2,375,567.

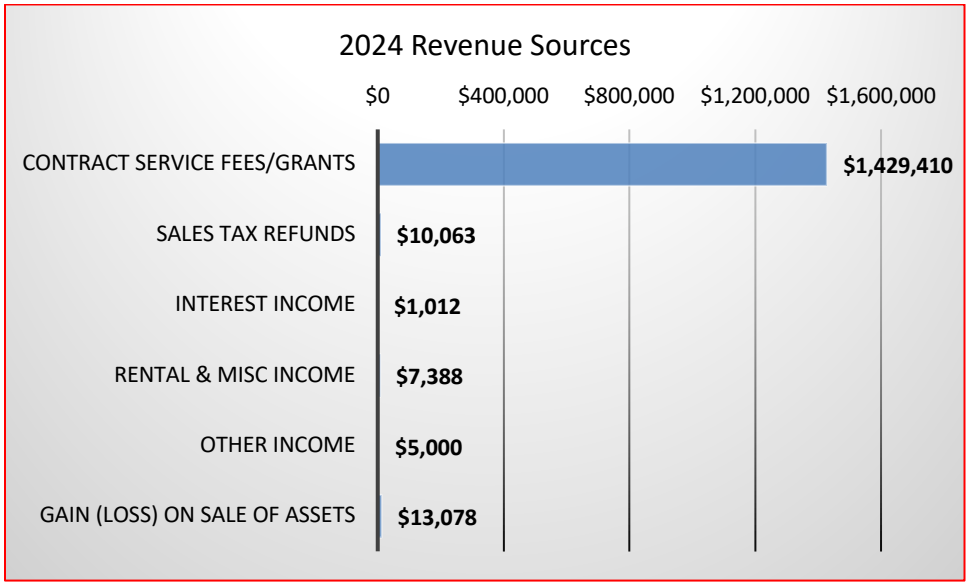
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $3,468,749. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department reported $17,995 in restricted assets.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, predominantly received from Iredell County. In 2024, these contract fees amounted to $1,429,410, which was 98% of the overall revenue received. The remaining revenue categories represented 1% or less of annual revenue received. Gain on sale of assets was reported as $13,078, sales tax refunds as $10,063 and interest income, miscellaneous and other income totaled $13,400.


Trinity
$669,410
$1,199,552
$737,546
$774,160
$1,465,951
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$400,000
$800,000
$1,200,000
$1,600,000
CONTRACT SERVICE FEES/GRANTS
$1,429,410
SALES TAX REFUNDS
$10,063
INTEREST INCOME
$1,012
RENTAL & MISC INCOME
$7,388
OTHER INCOME
$5,000
GAIN (LOSS) ON SALE OF ASSETS
$13,078

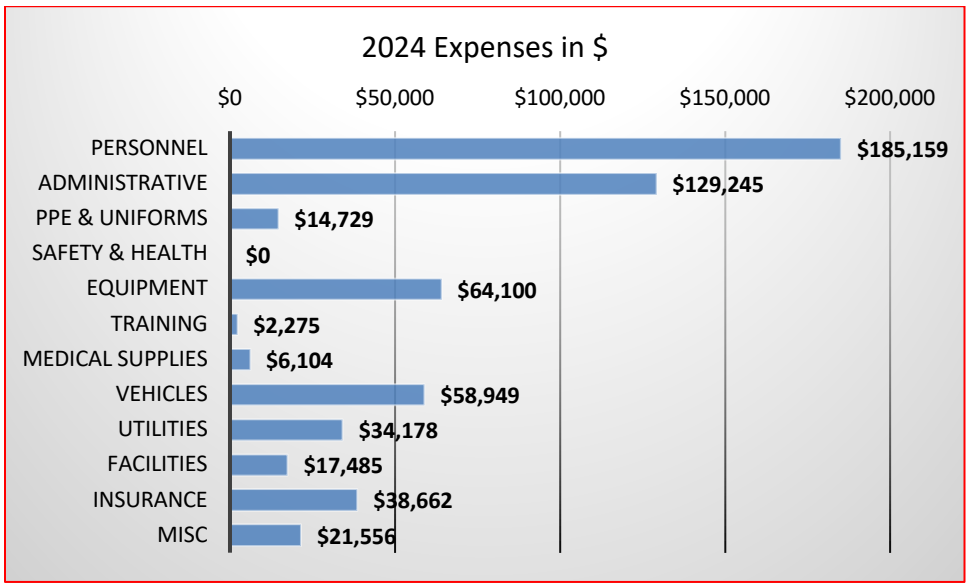
Expenditures

An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

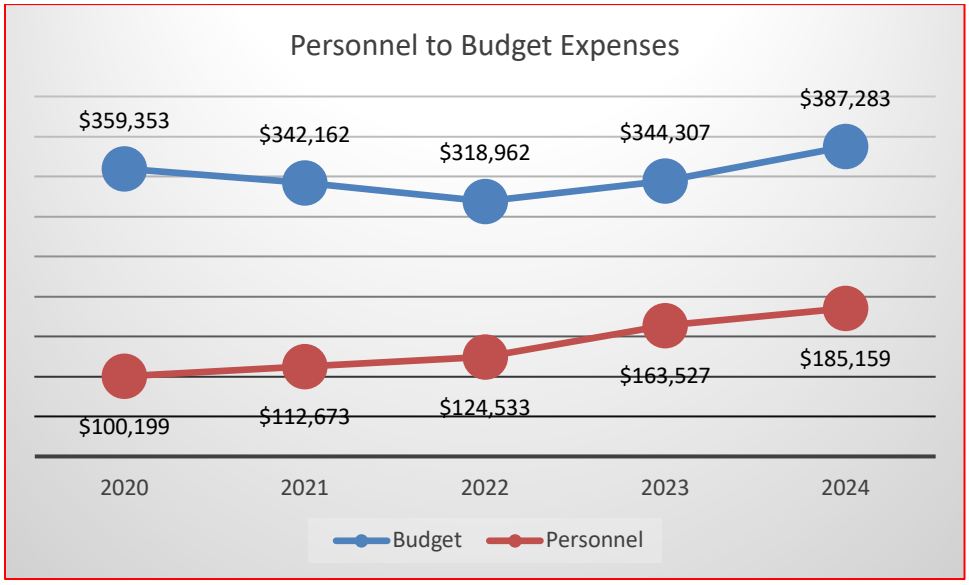
A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $185,159 or 32% of all expenses. This marks an increase from the years 2020 through 2022 years, of 22%, 25% and 28% respectively. These expenses in 2023 represented the same 32% of total expenses. Administrative costs accounted for 23% of total expenses, at $129,245. Equipment expenses were the third largest expense category at 11% or $64,100. Vehicle expenses were the next largest category at $58,949. Utilities and insurance each made up approximately 6% of the budget at $34,178 and $38,662 respectively. Facility and miscellaneous costs each represented approximately 3% of annual expenses recorded at $17,485 and $21,556 respectively.

There were no 2024 recorded expense for Safety & Health. It is possibly due to these expenses being posted to other expense categories.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased slowly over the five-year period, beginning at $100,199 in 2020 and rising each year to reach $185,159 by 2024.



Administrative expenses of $129,245 in 2024 experienced a small decline from 2023's level of $137,408. 2022's expenses in this category were $120,663.

PPE & Uniforms 2024 expenses of $14,729 showed a small decrease from 2023's costs of $23,373. These costs steadily increased from a low of $348 in 2020.

There were no reported expenditures on Safety & Health throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Equipment expenditures have averaged approximately $39,000 in the four previous years. 2024's expenditures were reported as $64,100.

Training expenditures averaged $1,600 throughout the five-year study period. Expenditures of $2,275 in 2024 were the highest annual expenditure with the except of 2022's expenditures of $3,206.

Medical Supply expenses were reported as $6,104 in 2024, an increase from 2023's expenses of $4,413.

	2024	2023	2022	2021	2020
Personnel	$185,159	$163,527	$124,533	$112,673	$100,199
Administrative	$129,245	$137,408	$120,663	$120,189	$150,411
PPE & Uniforms	$14,729	$23,373	$5,047	$1,934	$348
Safety & Health	$0	$0	$0	$0	$0
Equipment	$64,100	$22,706	$47,554	$37,381	$48,147
Training	$2,275	$76	$3,206	$1,300	$1,923
Medical Supplies	$6,104	$4,413	$0	$0	$3,398
Vehicles	$58,949	$32,152	$38,753	$72,503	$38,968
Utilities	$34,178	$30,887	$34,301	$42,177	$37,085
Facilities	$17,485	$41,472	$24,535	$24,111	$26,310
Insurance	$38,662	$33,923	$32,880	$35,191	$41,788
Misc	$21,556	$17,897	$12,023	$7,376	$10,975
	$572,442	$507,834	$443,495	$454,835	$459,552

Vehicle-related expenses were $58,949 in 2024. These expenditures averaged $36,000 for the years 2020, 2022 and 2023. 2021's expenditures of $72,503 were the highest recorded level of expenditures in this category. The increase seen that years may indicate either increased maintenance costs, or upgrades to the fleet.

Utilities expenses maintained a fairly even level throughout the five-year study period, averaging $36,000 for the years 2020 through 2023. 2024 costs of $34,178 were slightly higher than 2023's $30,887.

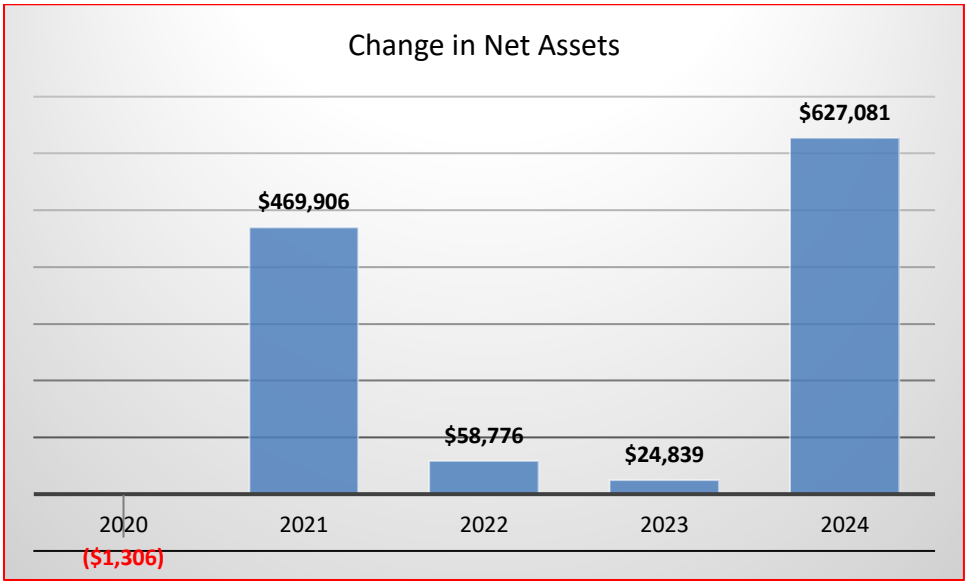
Facility costs maintained in the low $20,000 range in 2020, 2021 and 2022. Those costs escalated in 2023 to $41,472 and then dropped to the lowest level of the five-year period to $17,485.

During the four years from 2020 to 2023, insurance expenditures averaged $36,000. 2024's insurance expenses were slightly higher than that average at $38,662.

Miscellaneous expenses made up approximately 3.8% of all expenses in 2024 at $21,556. This was slightly higher than 2023's level of expenses of $17,897.

Net Assets

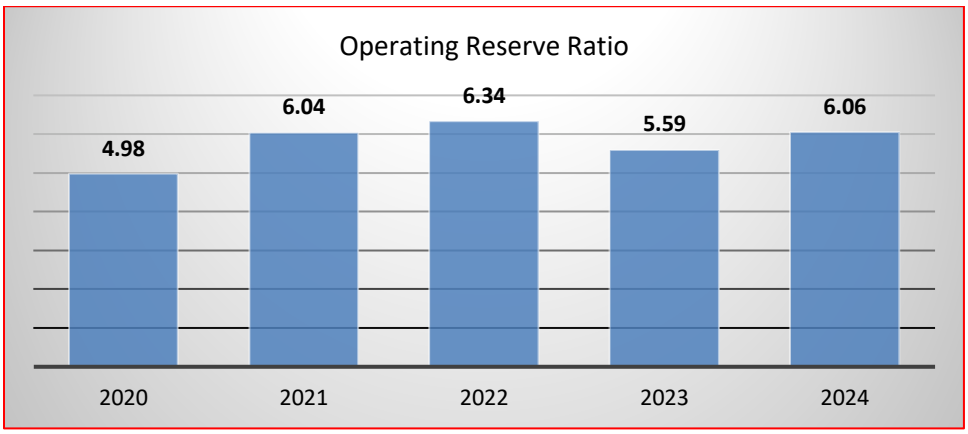
Overall, the department experienced mostly positive outcomes in net asset changes. Starting in 2020 with a $1,306 drop in net assets, net assets for the department grew by $469,906 the following year. 2022 saw a small increase in net assets of $58,776. This was followed by a smaller increase in net assets of $24,839 in 2023. The largest net asset change occurred in 2024 with a reported $627,081 increase.



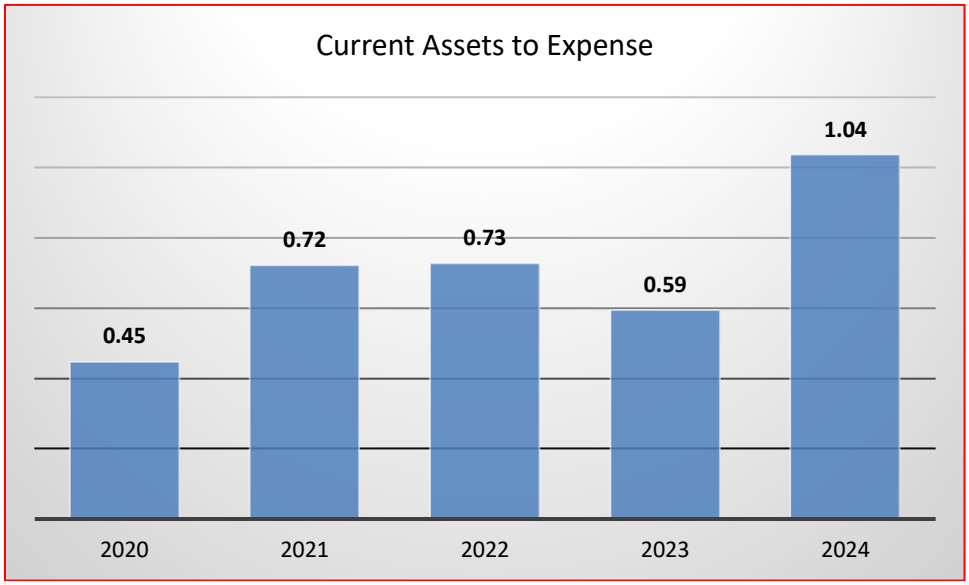
Financial Ratio Analysis

The financial performance of Trinity Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

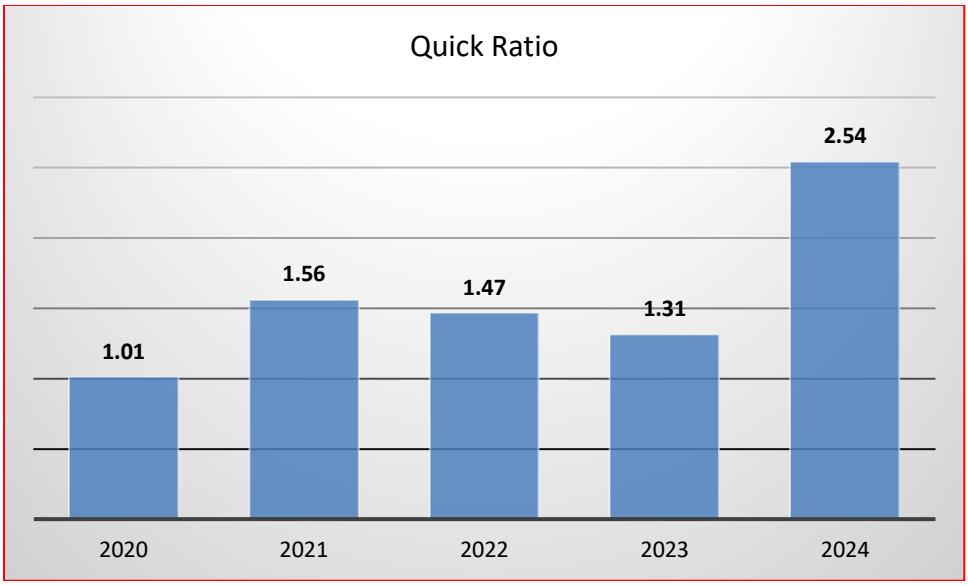
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a relatively steady pattern over the years, experiencing an increase from 4.98 in 2020 to 6.04 in 2022. This increase was followed by a slight increase to 6.34, the highest ratio of the five-year study period. The 2024 ratio of 6.06 indicates the department maintains sufficient reserves to cover ongoing expenses.



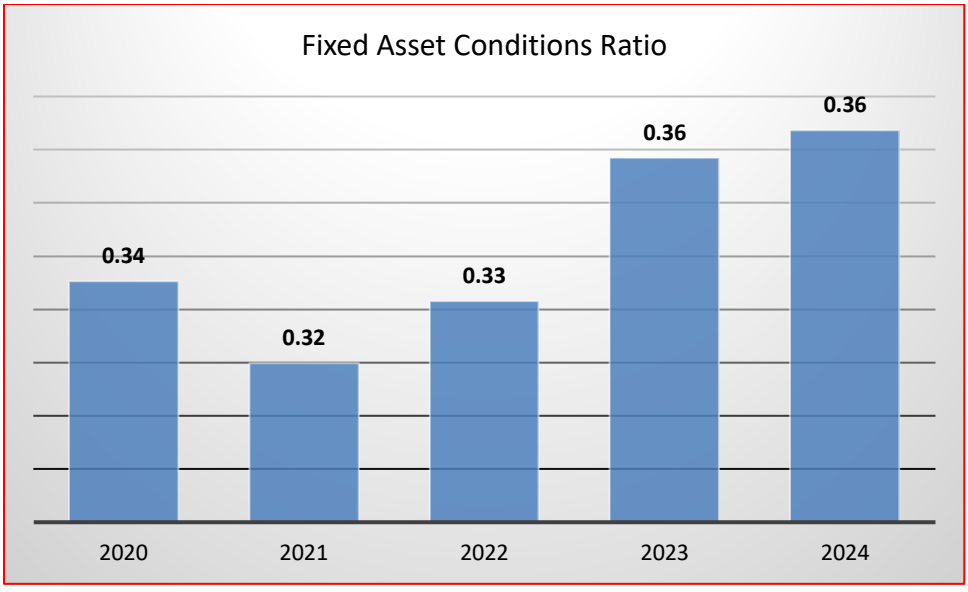
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio increased from 0.45 in 2020 to 0.72 in 2021 and again to 0.73 in 2022. This was followed by a decrease to 0.59 in 2023. In 2024, the ration increased to 1.04.



The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 2.54, indicating $2.54 available in liquid assets to meet every dollar of current liability. 2020's ratio was the lowest during the five-year period at 1.01.

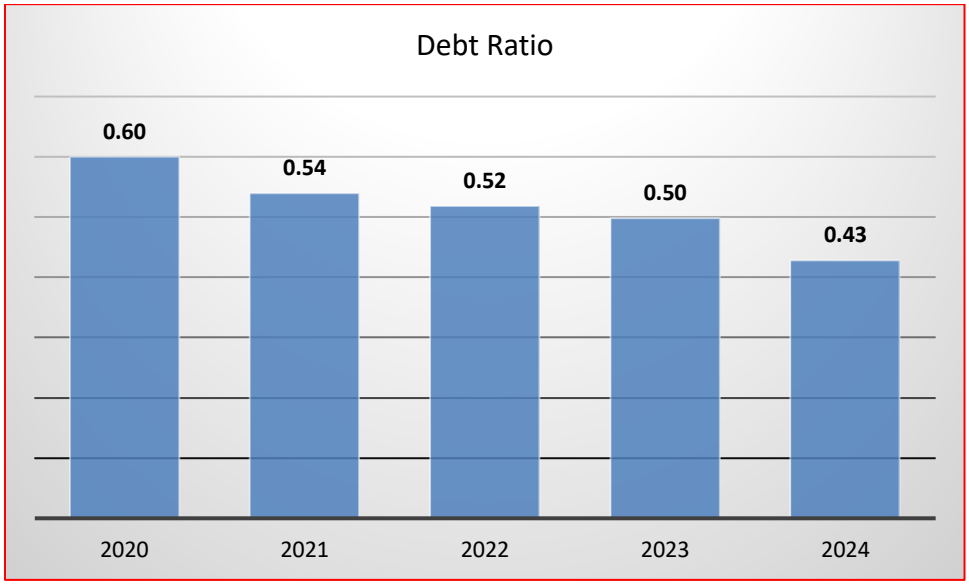


The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a gradual state of asset aging from 2020 through 2024 with an average annual ratio of 0.34. These average ratios indicate that only approximately 34% of the assets' original cost has been depreciated over this period. Consequently, about 64% of the assets' value remains in 2024, suggesting that the department's fixed assets are relatively young in their asset value life.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a trend of decreasing reliance on debt through 2024. In 2020, the department reported a debt ratio of 0.60, meaning that liabilities accounted for 60% of its total assets. Over

the following years, the debt ratio gradually declined to 0.54 in 2021, 0.52 in 2022, 0.50 in 2023, and again to 0.42 by 2024 reflecting a slow but steady reduction in the department's financial leverage. A debt ratio of 0.43 by 2024 suggests that 43% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a gradual growth in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.19, indicating that 19% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.23 in 2021 and rose to 0.26 in 2022. In 2023, the salary expense ratio increased to 0.27. This ratio was maintained in 2024. 0.27 represents the highest proportion of salary expenses relative to total expenditures over the five-year period.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Randy Blakenship serves as the budget or finance officer, managing financial oversight responsibilities. The budget development/approval process was described as having all bills and invoices being approved for payment by the department's administrative assistant and board approved finance officer.

The department undergoes annual independent financial reviews conducted by the external accounting firm Potts, Steele and White, aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

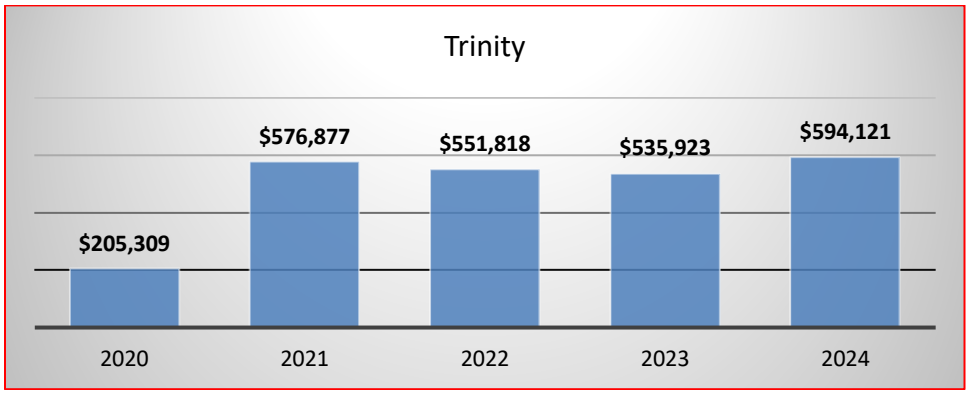
The department indicated that cash can only be accessed by the board president and administrative assistant. The department does utilize credit cards, with only department officers having access to them. All purchases over $500 must be approved by the chief.

All purchases require a completed purchase request form and is reviewed by chief officers. Any purchase over $5000 must be reviewed and approved by the board of directors.

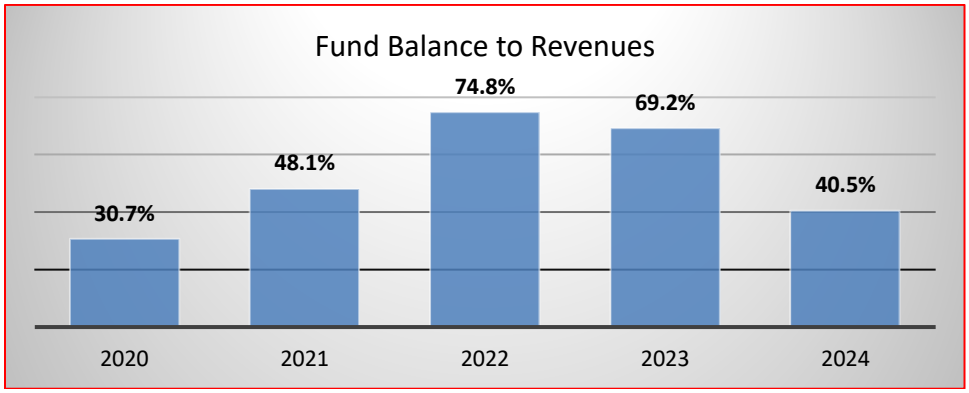
The department assigns a cost value of $5000 for all capital items. Assets equal or greater than this amount are tracked in Fire Due software. Asset inventories were reported as being completed weekly.

Fund Balance and Reserves

A review of the department's liquid net assets indicated an increase from 2020 ($205,309) to 2021 ($576,877). Liquid assets remained fairly level from 2021 through 2024, ending a posted $594,121 in 2024.



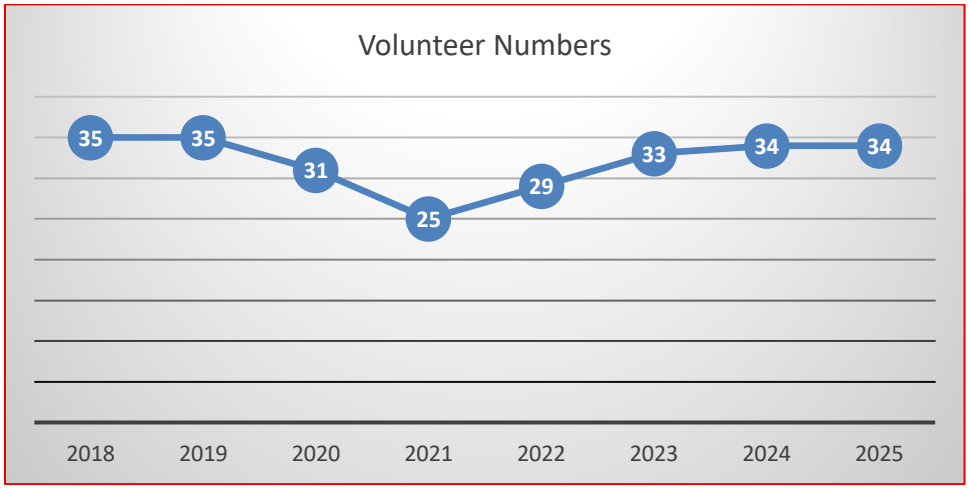
An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

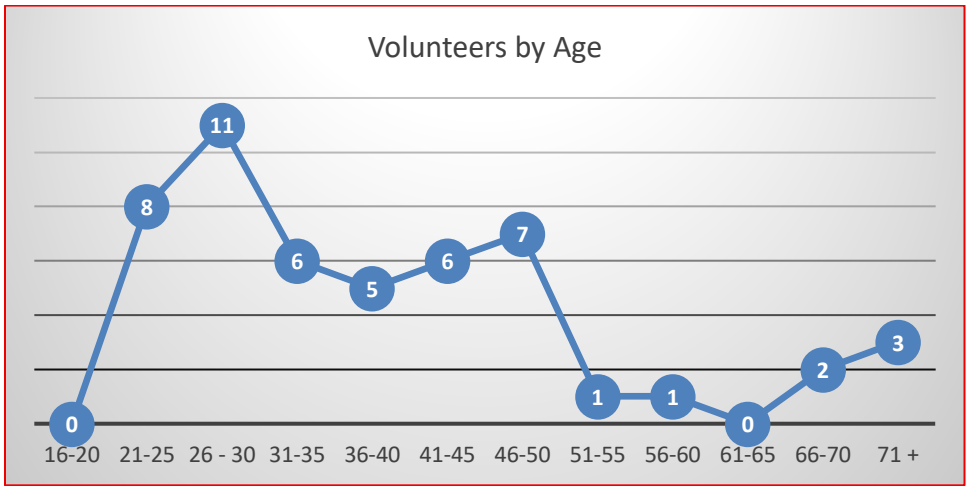


External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with the modified cash basis of accounting.

Volunteer Trends





TROUTMAN FIRE DEPARTMENT, INC.

A financial review of the Troutman Fire Department, Inc. was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

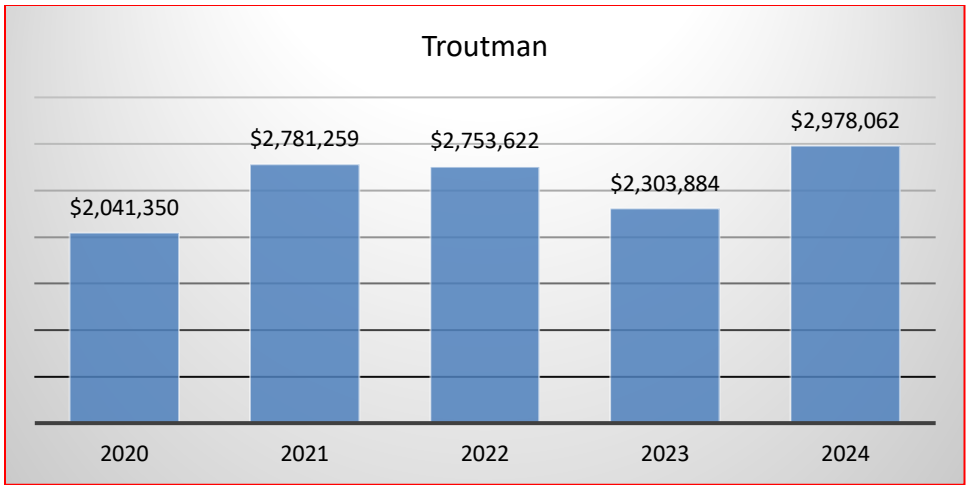
A review of the 2024 Federal 990 submission indicated that the department holds total current assets of $3,075,812 and fixed assets valued at $6,316,480 after accounting for accumulated depreciation of $4,900,202. Liabilities include current obligations amounting to $1,560 and long-term debt totaling $1,970,057.

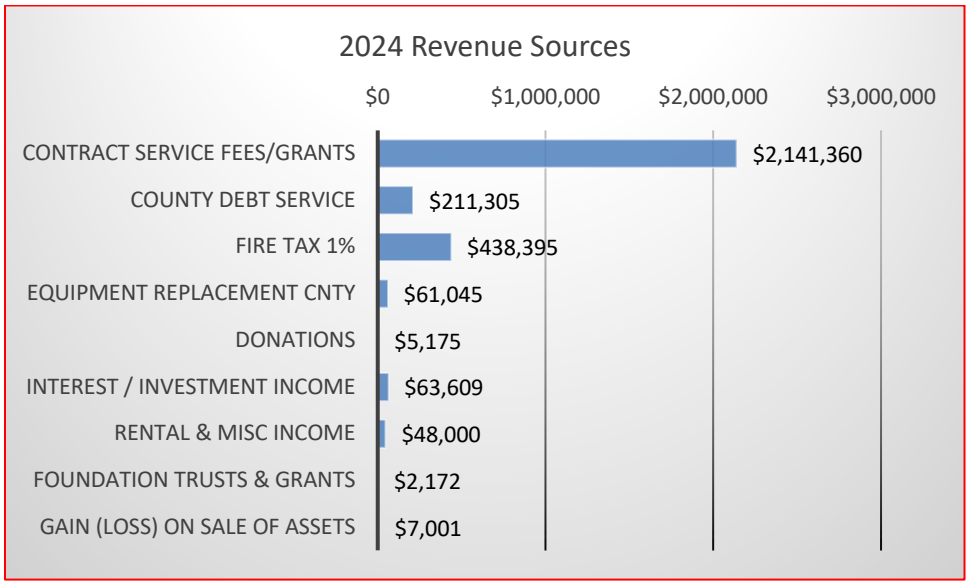
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $7,434,529. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department reported restricted assets of $296,792. This financial position reflects a strong asset base relative to outstanding liabilities.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, received from Iredell County. In 2024, these contract fees amounted to $2,978,062, which was a $674,178 increase over 2023's $2,303,884. Revenue from an additional $0.01 tax from their tax district provided an additional $438,395 in 2024. Donations averaged around $6,793 for the five-year period with 2024's donation revenue posted at $5,175. County debt service payments and county replacement funding provided $272,350 in 2023, the first year these revenue streams appeared. Interest / Investment income was listed at $ 63,609 and Rental/Misc. income was posted as $48,000. The department's highest revenue year over the five-year period was in 2024 at $2,978,062.





Expenditures

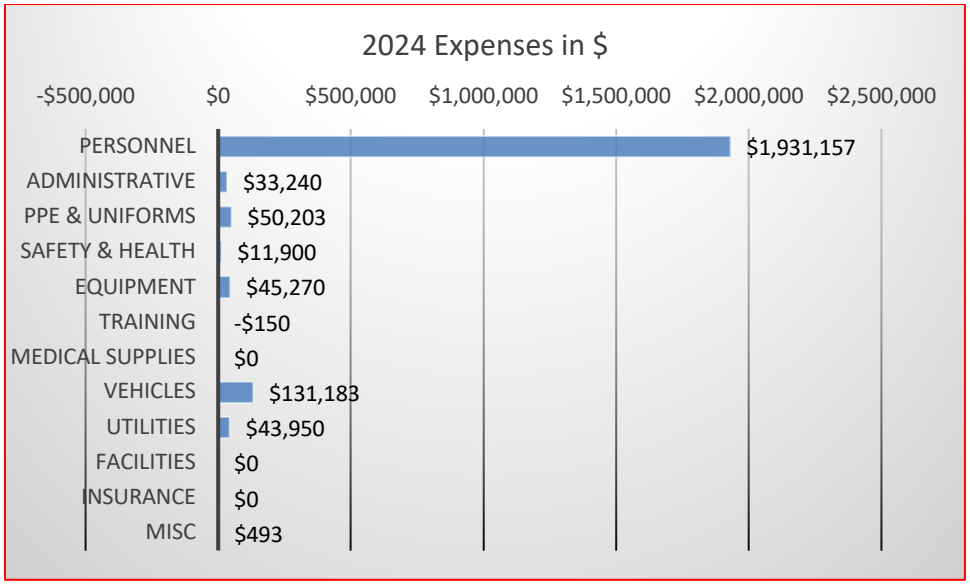
An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies

- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

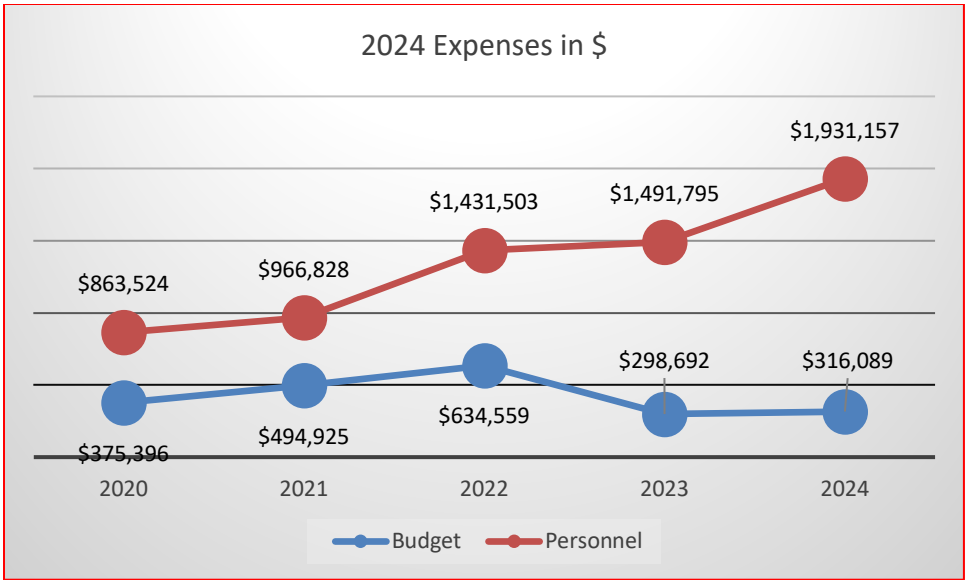
A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $1,931,157 or 86% of all expenses. This category has consistently been the largest percentage of spending over the five-study year period. Vehicle costs accounted for 6% of total expenses, at $131,183. PPE & Uniforms, Equipment and Utilities each comprised 2% of total costs at $50,203, $45,270, and $43,950. Administrative and Safety/Health each made up 1% of the annual department spending at $33,240, and $11,900 respectively.

There was no recorded expense for Medical Supplies, Facilities and Insurance in 2024. It is possibly due to these expenses being posted to other expense categories.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $863,524 in 2020 and rising each year to reach $1,931,157 by 2024.



Administrative expenses experienced a moderate increase in 2024 ($33,240) from a 2023 level of $26,023. The highest level of spending in this category was recorded in 2022 at $142,239, followed closely in 2021 at $138,482.

PPE & Uniforms cost has averaged $54,000 for the last two years (2023 & 2024), following a peak spending in 2022 of $152,991.

Spending in the category of Safety & Health has averaged approximately $9,700 throughout the five-year study period. The 2024 spending in this category was listed at $11,900.

Equipment expenditures fluctuated across the five years. After a high of $117,471 in 2022, expenditures declined to $49,175 in 2023 and then dropped to $45,270 in 2024. This pattern could indicate an initial investment in durable assets in 2022 followed by a transition to maintenance-level equipment needs.

There were no reported expenditures on Training in 2022 and a negative expenditure of -$150 in 2024. These differences in spending over the five years suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Spending on Medical Supplies was not indicated in any of the five study years. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

	2024	2023	2022	2021	2020
Personnel	$1,931,157	$1,491,795	$1,431,503	$966,828	$863,524
Administrative	$33,240	$26,023	$142,239	$138,482	$85,526
PPE & Uniforms	$50,203	$57,003	$152,991	$36,699	$14,325
Safety & Health	$11,900	$9,450	$18,550	$0	$8,450
Equipment	$45,270	$49,175	$117,471	$46,863	$13,290
Training	-$150	$1,092	$0	$3,464	$205
Medical Supplies	$0	$0	$0	$0	$0
Vehicles	$131,183	$112,603	$50,035	$57,048	$64,544
Utilities	$43,950	$43,346	$40,104	$51,855	$48,673
Facilities	$0	$0	$28,729	$35,100	$12,982
Insurance	$0	$0	$80,732	$97,295	$87,238
Misc	$493	$0	$3,708	$28,119	$40,163
	$2,247,246	$1,790,487	$2,066,062	$1,461,753	$1,238,920

Vehicle-related expenses averaged $50,000 from 2020 through 2022. Spending in 2023 nearly doubled to $112,603 and then increased from there in 2024 to $131,183. These increases seen in the most recent years may indicate either increased maintenance costs, or upgrades to the fleet.

Spending on Utilities has averaged $46,000 throughout the five-year study period. Spending in 2024 in this category was listed at $43,950.

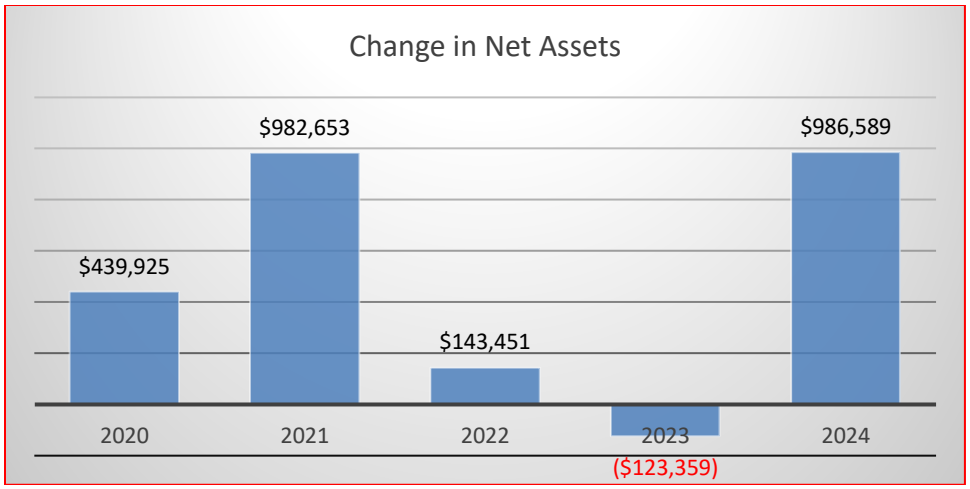
There were no reported expenditures on Facilities in 2024 and 2023. Spending during the prior three years averaged $26,00. The last two-year absence of spending suggests that these costs were categorized differently in the department's financial reporting.

Insurance costs followed the same pattern as facility costs with no reported expenditures in 2024 and 2023. Spending during the prior three years averaged $88,000. The last two-year absence of spending suggests that these costs were categorized differently in the department's financial reporting.

Miscellaneous expenses were low in 2024 at $493. The highest spending in this category occurred in 2020 and 2021 with spending of $$40,163 and $28,119 respectively.

Net Assets

The department experienced a positive outcome in net asset change in 2024. Starting in 2020 with a $439,925 increase in net assets, net assets for the department grew by $982,6543 the following year. 2022 saw another increase in net assets by $143,451. This was followed by a decrease in net assets of $123,359 in 2023 and a large increase of $986,589 in 2024.



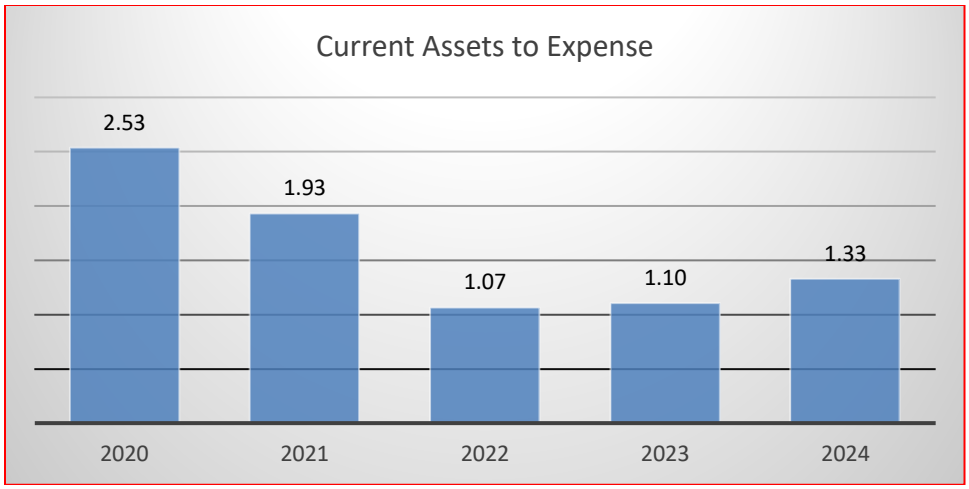
Financial Ratio Analysis

The financial performance of the Troutman Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

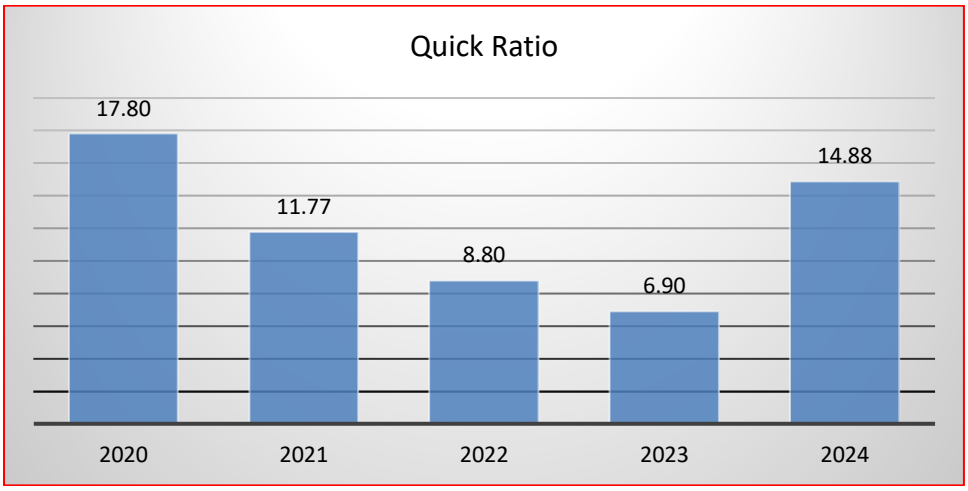
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a steady pattern over the years, although experiencing a slight decline to 3.18 in 2022 from a high of 4.38 in 2020. These ratios indicate the department maintains sufficient reserves to cover ongoing expenses.



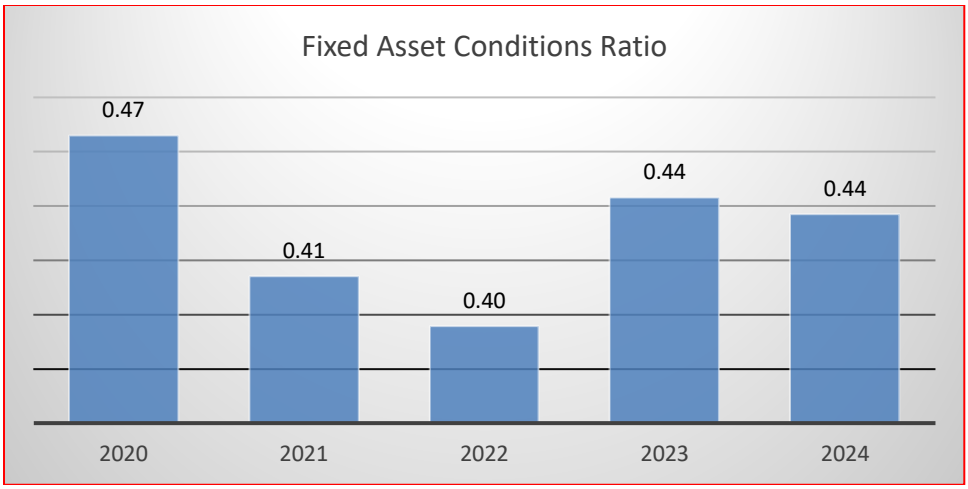
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio steadily decreased from 2.53 in 2020 to a low of 1.07 in 2022. In 2023 the ration increased to 1.07 and in 2024, the ratio was at 1.33.



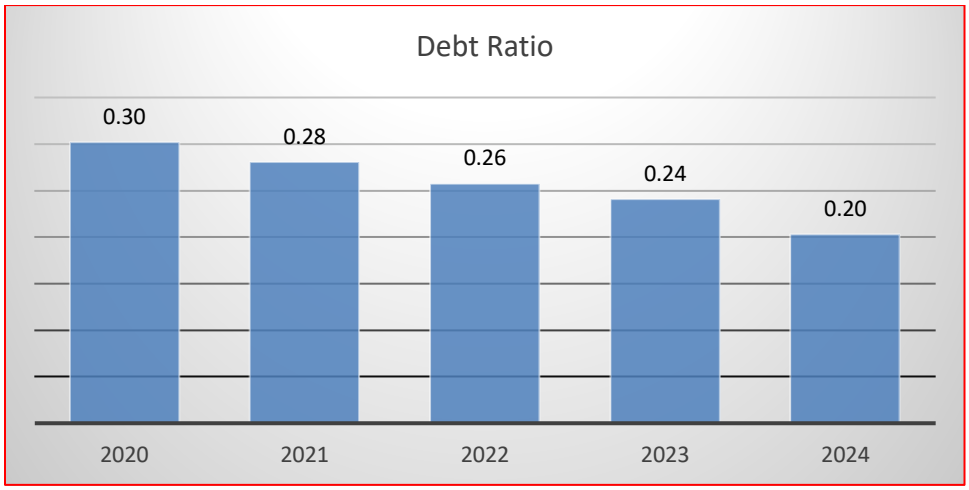
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 14.88, indicating nearly $15 available in liquid assets to meet every dollar of current liability.



The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a stable state of asset aging from 2020 through 2024 with an average annual ratio of 0.45. The ratios between 0.44 and 0.47 indicates that only approximately 45% of the assets' original cost has been depreciated over this period. Consequently, about 56% of the assets' value remains in 2024, suggesting that the department's fixed assets are relatively middle aged. This implies that the department is operating with relatively new assets, likely reducing the risk of major maintenance needs or sudden capital expenditures in the short term.



An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a consistent and favorable trend of decreasing reliance on debt. In 2020, the department reported a debt ratio of 0.30, meaning that liabilities accounted for 30% of its total assets. Over the following years, the debt ratio gradually declined to 0.28 in 2021, 0.26 in 2022, 0.24 in 2023, and ultimately 0.20 by 2024 reflecting a slow but steady reduction in the department's financial leverage. A debt ratio of 0.20 by 2024 suggests that only 20% of the department's assets are financed through debt[8].



The department's *Salary Expense Ratio* from 2020 through 2023 shows a pattern of consistency in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.55, indicating that 55% of the department's total expenses were devoted to salary costs. This ratio decreased slightly to 0.52 in 2021 and then rose slightly to 0.54 in 2022. In 2023, the salary expense ratio increased again to 0.60. In 2024, the ratio increased to 0.78, indicating that 78% of listed expenses on the departments 2024 990 report were allocated to salaries.

[8] Iredell County provided $211,305 in facility and apparatus debt funding to the Troutman Fire Department in FY 2025



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Steve Shealy serves as the budget or finance officer, managing financial oversight responsibilities. Using revenue projections provided by the County, their budget official allocates the project dollars to a proposed budget using historical data, projected cost of living increases, and new items/positions requested by the fire chief. The chief then reviews the proposed budget, after which it is then presented to the Board for approval.

The department undergoes annual independent financial reviews conducted by the external accounting firm Martin, Starnes & Associates, aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

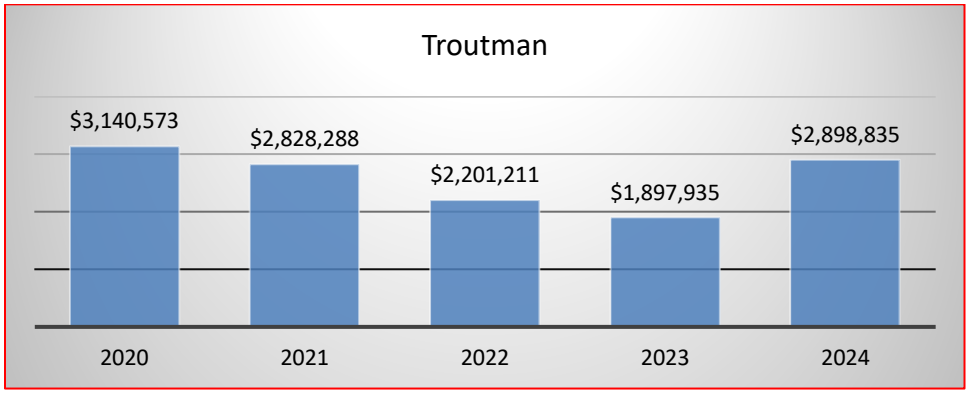
According to the department, cash access controls are implemented to safeguard monetary resources. Additionally, controls for departmental credit card usage are in place. Only the board chairman, the two chief officers and the treasurer can sign checks or make transfers. All invoices are signed by the fire chief and forwarded to the bookkeeper for payment. Only the two chief officers have credit cards, and there is one gas card kept under lock in the captain's office for use as needed.

The department did not outline a purchasing policy but did indicate that all purchases must be pre-approved in advance by a chief officer. All invoices are reviewed and coded by a chief officer before being approved for payment.

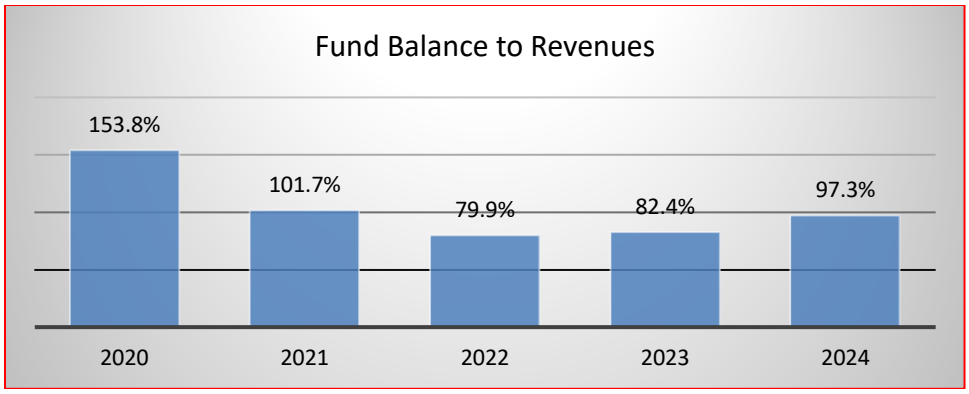
The department defines the cost value for capital items as being equal to or higher than $2,500. Asset inventory is maintained by the department's contracted bookkeeping service and is updated annually

Fund Balance and Reserves

A review of the department's liquid net assets indicated a steady decrease from 2020 through 2023. 2024's assets of $2,898,835 was a reduction from a five year low of $1,897,935 in 2023.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.



External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. The department's provided copies of the annual financial reviews did not include the independents accountant's findings letter.

UNION GROVE VOLUNTEER FIRE DEPARTMENT, INC.

A financial review of the Union Grove Volunteer Fire Department, Inc. was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

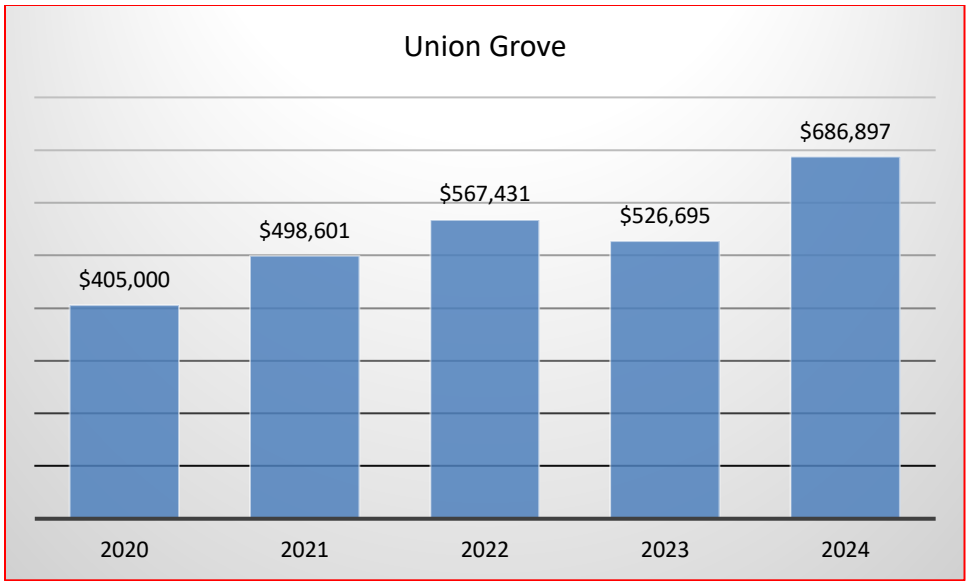
A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $387,181 and fixed assets valued at $2,060,416 after accounting for accumulated depreciation of $2,528,314. Liabilities include current obligations amounting to $174,509 and long-term debt totaling $752,628.

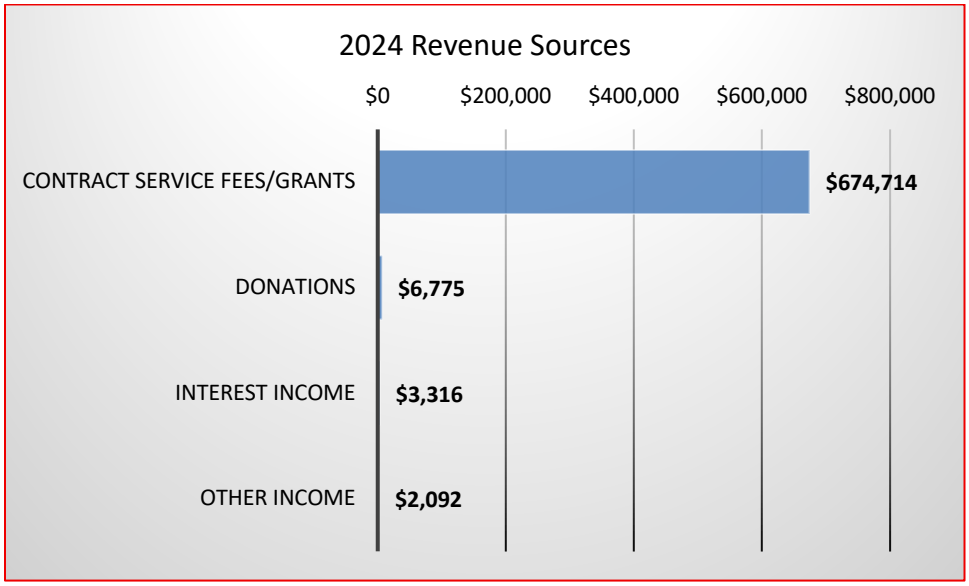
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $1,520,460. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department had no restricted assets reported.

Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, predominantly received from Iredell County. In 2024, these contract fees amounted to $674,714, which was a 37% increase over 2023's revenue of $491,166. Revenue from donations averaged around $6,500 for the four-year period with 2024's donation revenue posted at $6,775. Interest Income provided $3,316 in 2024 and much smaller amounts in the four previous years. No revenue was reported from Foundation Trusts & Grants in 2024 but did receive revenue in this category in the previous four years. Other income of $2,092 was reported in 2024. The department's highest revenue year over the five-year period was in 2024 at $686,897.


Union Grove
$405,000
$498,601
$567,431
$526,695
$686,897
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$200,000
$400,000
$600,000
$800,000
CONTRACT SERVICE FEES/GRANTS
$674,714
DONATIONS
$6,775
INTEREST INCOME
$3,316
OTHER INCOME
$2,092

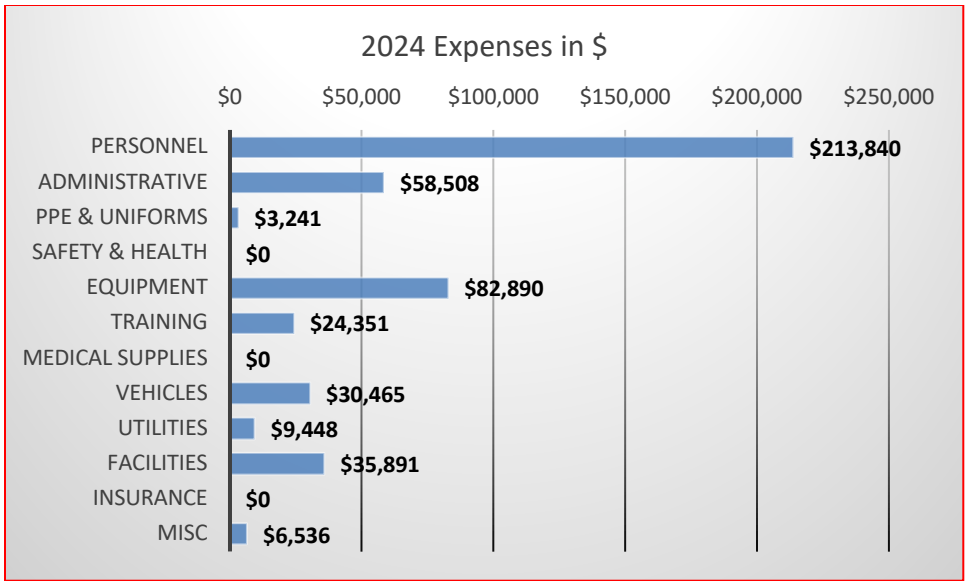
Expenditures

An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

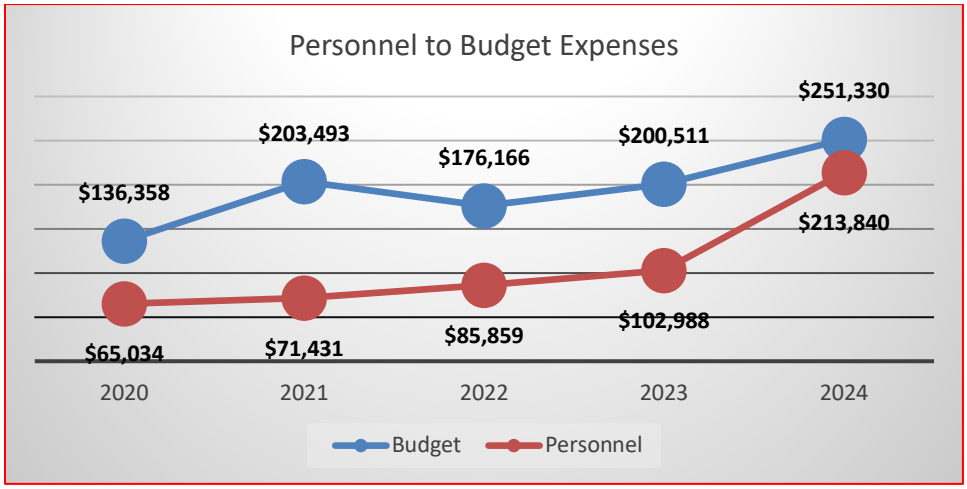
A review of 2024's expenses showed that personnel costs were the predominant expense, totaling $213,840 or 46% of all expenses. This marks an increase from the previous two years of $102,988 (34%) and $85,859 (33%) respectively. Equipment costs accounted for 18% of total expenses, at $82,890. Administrative costs of $58,508 was 13% of total annual costs. Facility, Vehicle, and Training costs made up 8%, 7%, and 5%, respectively, of the annual department budget. Utilities expenditures made up 2% and PPE & Uniforms and Miscellaneous costs were each at 1% of the total budget.

There was no recorded expense for Safety & Health, Medical Supplies, and Insurance, in 2024. This is possibly due to these expenses being posted to other expense categories.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $65,034 in 2020 and rising each year to reach $213,840 by 2024. Personnel costs have remained less than 50% of remaining budgets expenses.



Administrative expenses were lower, percentage wise, than any of the previous four years at 13% of the budget. 2022 was the highest year at 22% of the total budget.

PPE & Uniforms costs have risen slowly for the years 2022 through 2024, averaging $2,700. 2021's expenditures were the highest of the five-year period at $28,644, consuming 10% of the annual budget.

There were no reported expenditures on Safety & Health throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Equipment expenditures fluctuated across the five years, with a sharp increase in 2024. Expenditures of $82,890 in that year were nearly 50% higher than the next highest expenditure year of 2021. This pattern could indicate periods of investment in durable assets followed by transitions to maintenance-level equipment needs.

Reported expenditures on Training throughout the five-year study period averaged $17,000, with 2024 spending reported at $24,351. This was a small increase over spending in this category in 2023 and 2022. 2020 and 2021 had smaller levels of spending those years averaging only $11,000.

The department reported expenditures of $11,000 in the medical supplies category for 2020. No spending was recorded in this category for the years 2021 through 2024. The absence of recorded spending these years suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

	2024	2023	2022	2021	2020
Personnel	$213,840	$102,988	$85,859	$71,431	$65,034
Administrative	$58,508	$61,705	$58,019	$47,603	$41,038
PPE & Uniforms	$3,241	$2,905	$1,924	$28,644	$8,922
Safety & Health	$0	$0	$0	$0	$0
Equipment	$82,890	$26,065	$39,689	$47,390	$11,639
Training	$24,351	$19,824	$19,878	$12,018	$9,718
Medical Supplies	$0	$0	$0	$0	$11,000
Vehicles	$30,465	$16,212	$21,020	$33,258	$24,733
Utilities	$9,448	$9,367	$7,534	$4,968	$4,746
Facilities	$35,891	$62,256	$25,615	$25,918	$21,540
Insurance	$0	$567	$0	$0	$0
Misc	$6,536	$1,610	$2,487	$3,694	$3,022
	$465,170	$303,499	$262,025	$274,924	$201,392

Vehicle-related expenses were $30,465 in 2024. Up and down levels of spending are seen in previous years, form a low of $16,212 in 2023 to $33,258 in 2021. These changes seen across those years may indicate either periodically increased maintenance costs or upgrades to the fleet.

Utilities costs have increased over the five-year study period. 2020 costs were listed at $4,746 and rose to $7,534 in 2022 and were listed as $9,448 in 2024.

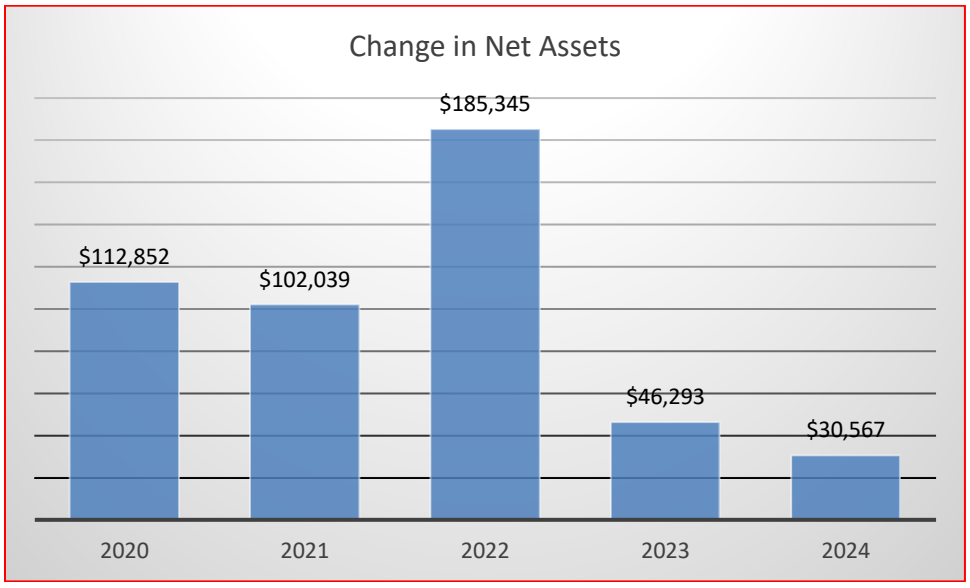
2024's Facilities expenditures ($35,891) were lower than 2023's spending of $62,256. Spending over the three previous years (2020-2021) averaged $24,000.

Insurance costs were only reported in the 2023 budget year at $567. This absence of recorded expenses in the other years suggest that these costs were most likely categorized differently in the department's financial reporting.

Miscellaneous expenses were low overall and made up approximately 1% of expenditures throughout the five-year period. The expenditures in this category were $3,022 in 2020, $3,694 in 2021, $2,487 in 2022, $1,610 in 2023, and $6,536 in 2024.

Net Assets

Over the five-year study period, the department experienced both increases and decreases in net asset changes. 2020 saw a $112,852 increase in net assets, followed by a smaller increase of net assets of $102,039 the following year. 2022 saw an increase in net assets to $185,345. This was followed by a smaller increase in net assets of $46,293 in 2023 and another of $30,567in 2024.



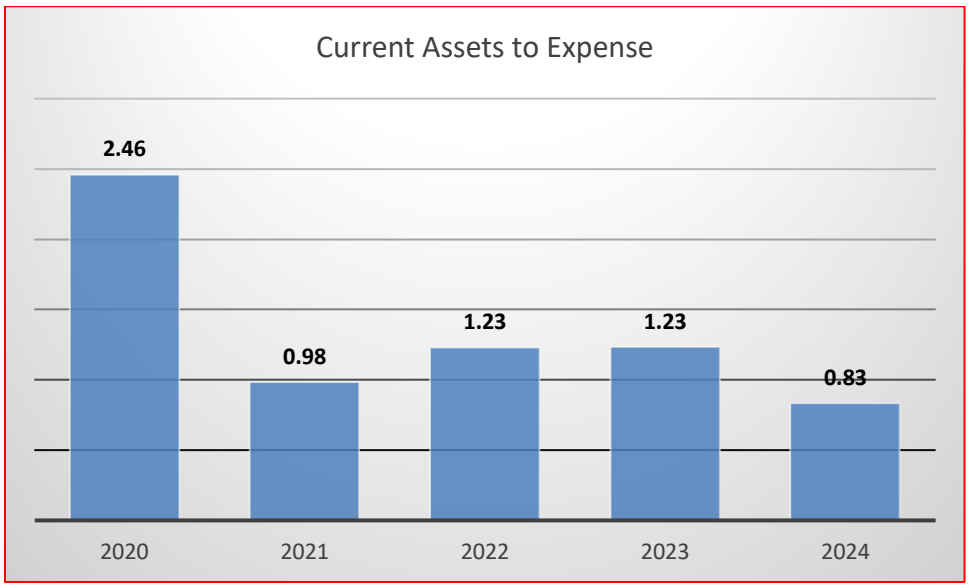
Financial Ratio Analysis

The financial performance of the Union Grove Volunteer Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

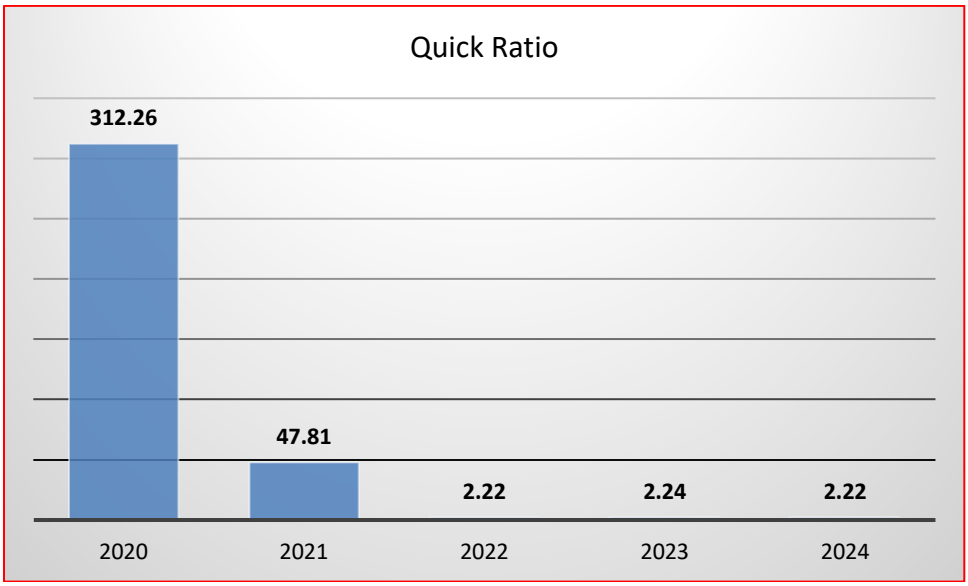
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a gradual decreasing pattern over the years. 2020's ratio was the highest of the five-year period at 5.74 and 2024's was the lowest (3.27). Despite these reductions, the department maintains a healthy ratio which indicates the department maintains sufficient reserves to cover ongoing expenses.



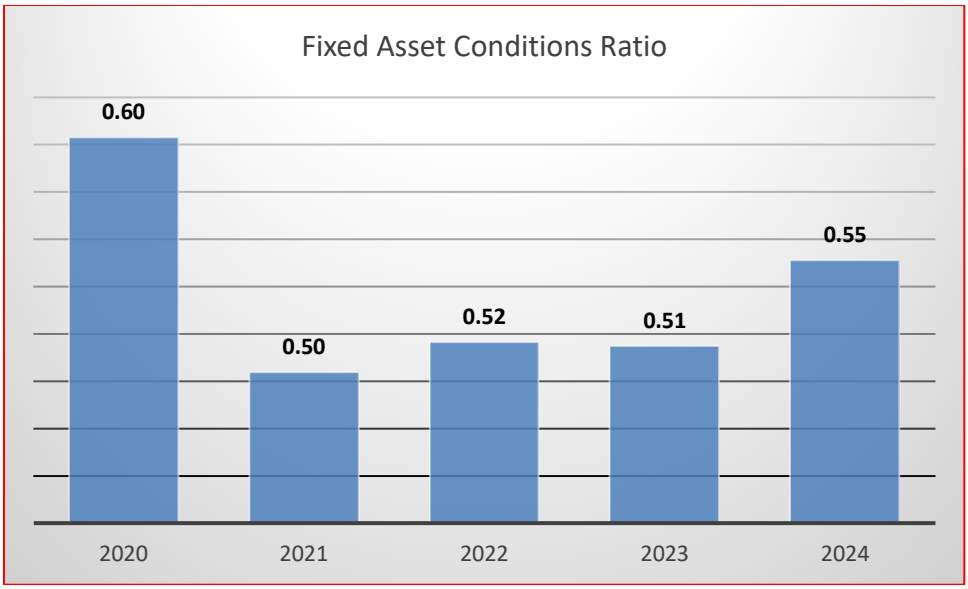
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio also decreased from 2.46 in 2020 to a low of 0.83 in 2024. 2024 the ratio indicates that the department has enough liquid assets to cover nearly ten months of expenses in the unlikely event of an interruption to its revenue.



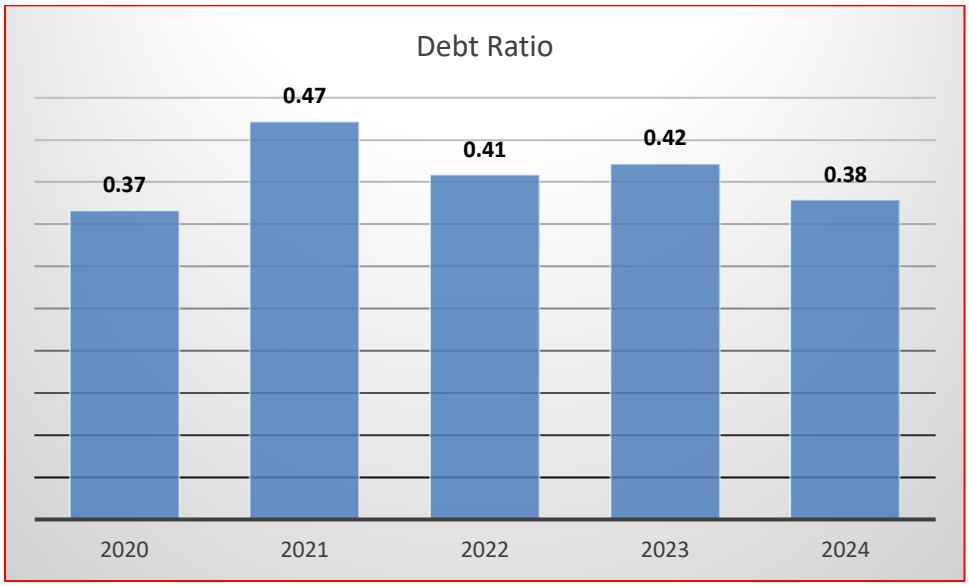
The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 2.22, indicating $2.22 available in liquid assets to meet every dollar of current liability. The department reported very small dollar amounts for current liabilities in 2020 and 2021 resulting in very high ratios those years.



The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a moderate state of asset aging from 2020 through 2024 with an average annual ratio of 0.54. The ratios around 0.50 indicate that approximately 50% of the department's assets' original cost has been depreciated over this period. Consequently, about half of the assets' value remains in 2024, suggesting that the department's fixed assets are relatively "middle-aged". This implies that the department is operating with mid-life assets, with moderate risk of major maintenance needs or sudden capital expenditures in the short term.

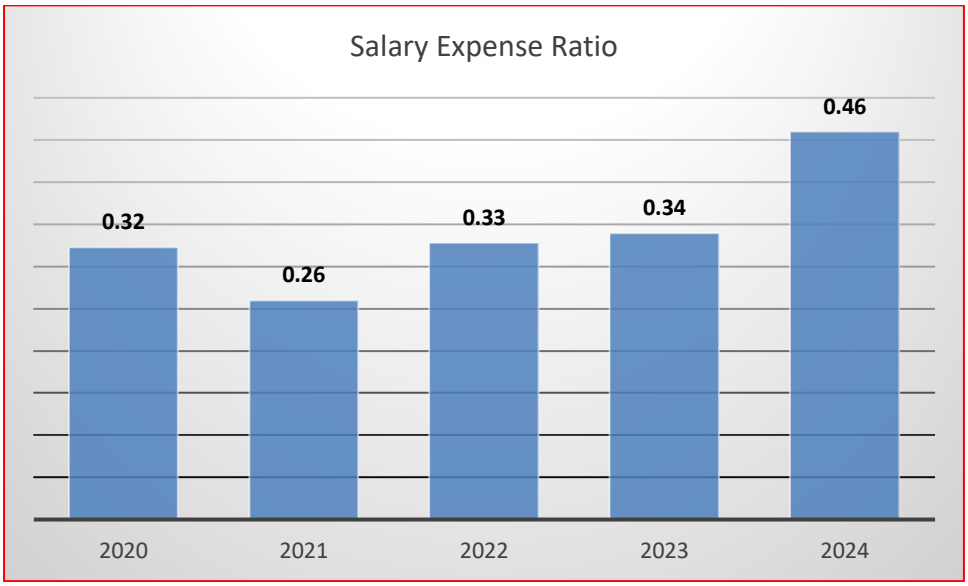


An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a consistent and favorable trend of minor reliance on debt. In 2020, the department reported a debt ratio of 0.37, meaning that liabilities accounted for 37% of its total assets. Over the following years, the debt ratio rose to 0.47 in 2021, fell to 0.41 in 2022, 0.42 in 2023, and ultimately 0.38 by 2024 reflecting a level maintenance of the department's financial leverage. A debt ratio of 0.38 by 2024 suggests that only 38% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of consistency in the proportion of total expenses allocated to salaries. In 2020, the

salary expense ratio stood at 0.32, indicating that 32% of the department's total expenses were devoted to salary costs. This ratio decreased slightly to 0.26 in 2021 and then rose to 0.33 in 2022. In 2023, the salary expense ratio rose slightly to 0.34. In 2024, the ratio increased to 0.46 representing the highest proportion of salary expenses relative to total expenditures over the five-year period.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. The department does not utilize a budget or finance officer to manage financial oversight responsibilities. There was no description of the budget preparation process described.

The department undergoes annual independent financial reviews conducted by an external accountant, firm Pauline Flowers CPA., aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

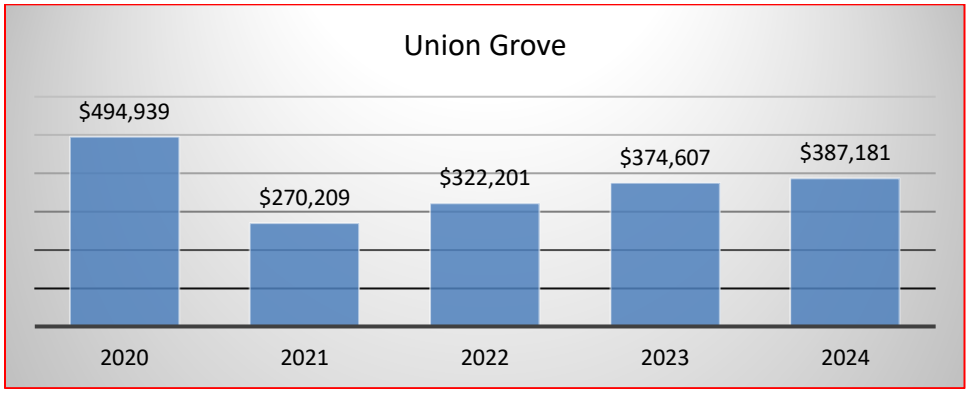
The department did not indicate if cash transactions are used or describe any cash control processes. Controls for departmental credit card usage are in place with online banking checked daily.

The department has outlined a purchasing policy requiring two signatures for all purchase orders.

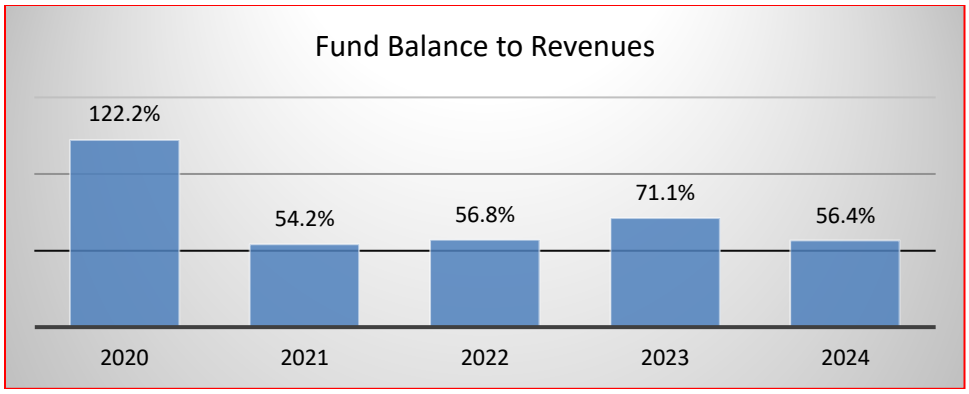
The department defines $10,000 as the cost value for capital items. There were no inventory control methods described in the department's workbook provided back to NCFCC.

Fund Balance and Reserves

A review of the department's liquid net assets indicated a decrease from 2020 to 2021. From 2021 through 2024 saw a gradual increase of liquid net assets. 2024's assets of $387,181 was an increase from $374,607 in 2023.



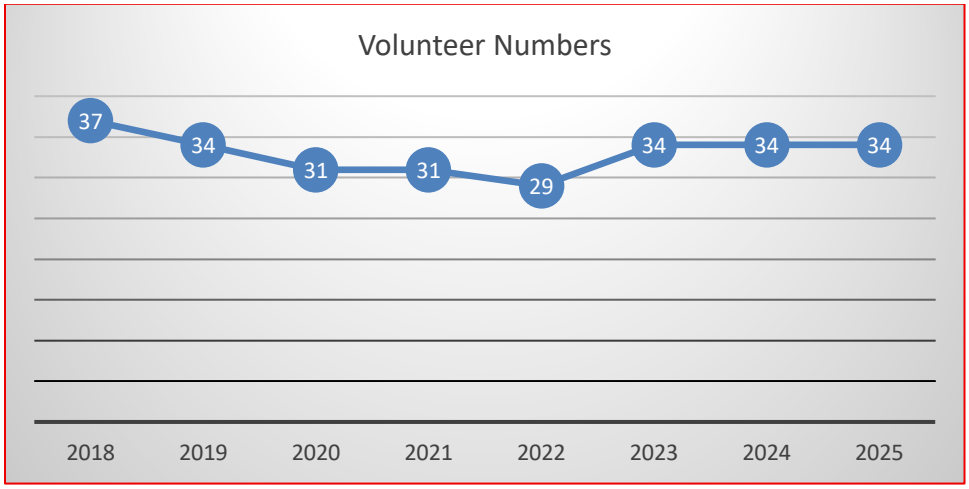
An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.

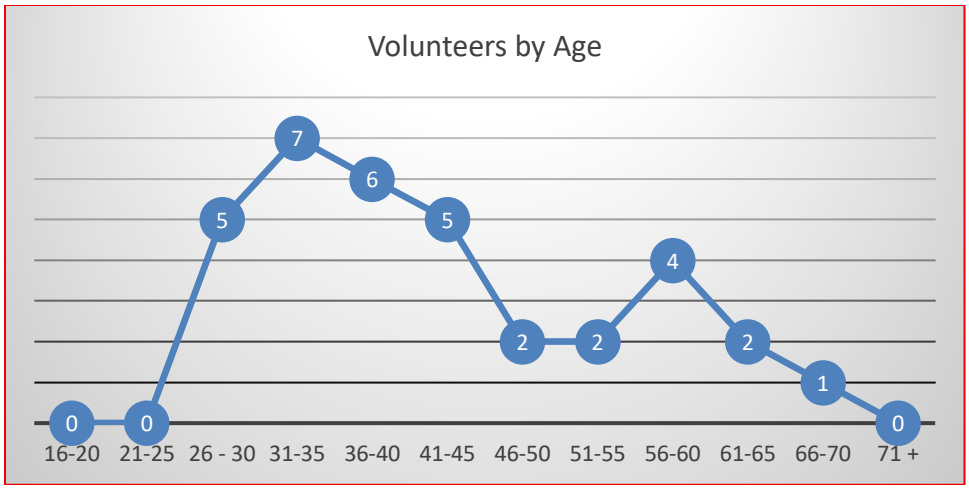


External Audit or Review Findings

A review of "Reviewed Financial Statements", including recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with the modified cash basis of accounting.

Volunteer Trends




Volunteers by Age
0
0
5
7
6
5
2
2
4
2
1
0
16-20
21-25
26 - 30
31-35
36-40
41-45
46-50
51-55
56-60
61-65
66-70
71 +

West Iredell Volunteer Fire Department

A financial review of the West Iredell Volunteer Fire Department was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

A review of the 2024 Federal 990 submission indicated that the department holds total current assets of $391,686 and fixed assets valued at $197,960 after accounting for accumulated depreciation of $2,660,855. Liabilities include current obligations amounting to $12,773 and long-term debt totaling $10,799.

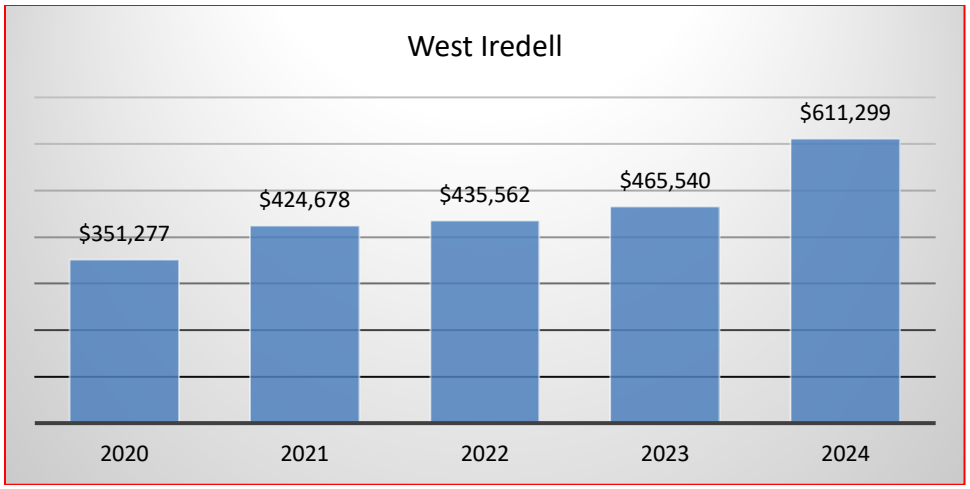
The total net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and may be subject to donor or other contractual restrictions[9]. The department reported total net assets in the amount $566,074. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department reported total assets do not break out any donor-restricted amounts.

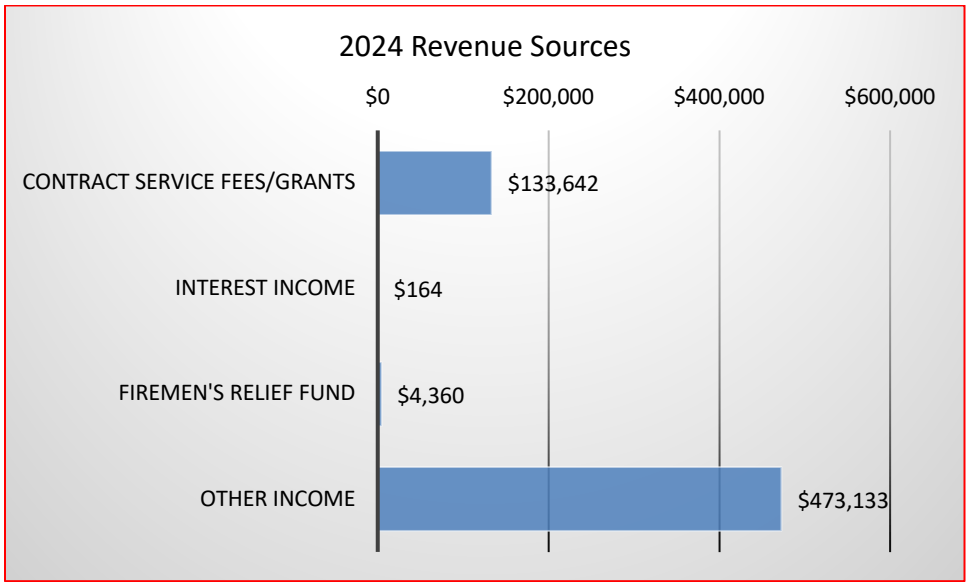
Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, received from Iredell County. In 2024, these contract fees amounted to $133,642, marking a $209,933 decrease over 2023's $343,575. Revenue from donations averaged around $15,537 for the five-year period with 2024's donation revenue posted at $0. Interest income provided $18,506 in 2020 but dropped to an average of $123 for the last four years. Other income of $473,133 was reported in 2024. A breakdown of this revenue was not possible from the department's provided Profit and Loss statement. 2024 was the department's highest revenue year over the five-year period.

[9] The department does not follow FASB ASC 958 and thus does not break down net assets into restricted and donor-restricted amounts.





Expenditures

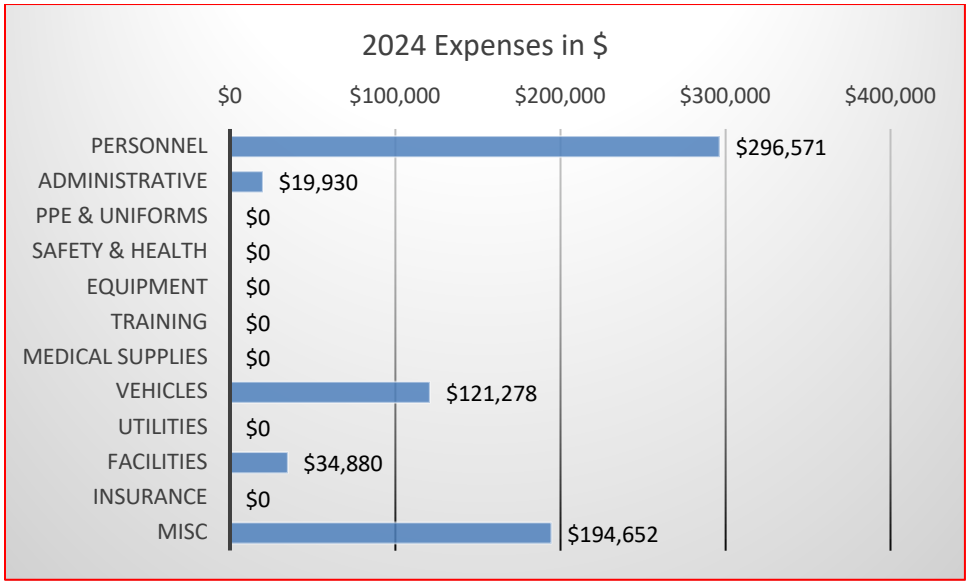
An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies

- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

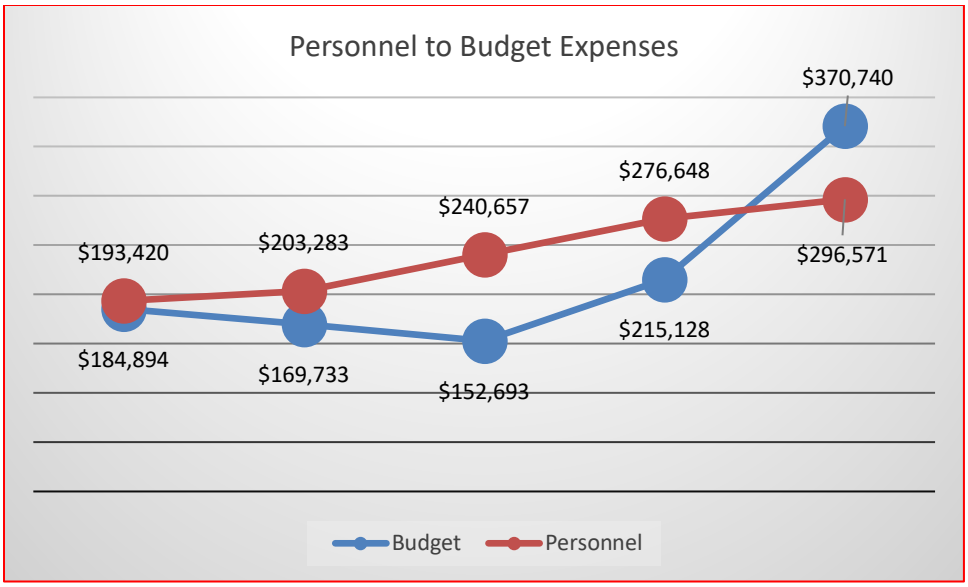
A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $296,571 or 44% of all expenses. This marks a decrease from the previous two years of 56% and 61% respectively. Miscellaneous costs accounted for 29% of total expenses, at $194,652. Vehicle costs of $121,278 was 18% of total annual costs. Administrative and facility costs made up 3% and 5% of the annual department spending at $19,930 and $34,880 respectively.

There were no recorded expense amounts for PPE & Uniforms, Safety & Health, Equipment, Training, Medical supplies, Utilities and Insurance. It is possibly due to these expenses being posted to other expense categories.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs increased steadily over the five-year period, beginning at $193,420 in 2020 and rising each year to reach $296,571 by 2024. 2024 was the first-year personnel expenses were less than other combined budget spending.



Administrative expenses experienced an increase over 2023' spending amount of $17,140 in 2020 but was approximately half of 2022's level of $37,799.

There were no reported expenditures on PPE & Uniforms for the period from 2021 through 2024. In 2020, $1,176 was recorded. This absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

There were no reported expenditures on Safety & Health in 2024, however there were costs recorded in 2023, 2022, and 2020. The absence of costs in 2021 and 2024 may suggest that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Equipment expenditures fluctuated across the five years. After a high of $105,889 in 2023, expenditures were not recorded in 2024. In 2021 costs were reported at $73,177. 2020 and 2022 expenditures were listed at $20,855 and $18,684 respectively. This pattern could indicate periodic investments in durable assets followed by a transition to maintenance-level equipment needs.

There were no reported expenditures on Training in 2024. Moderate costs were recorded for the years 202 through 2023, averaging approximately $3,900 for the four-year period. The absence of recorded expenses in 2024 may mean that these needs were either minimal last year, met through other means, or categorized differently in the department's financial reporting.

The department reported expenditures of $36,481 in the medical supplies category in 2022. This was the only year expensed were recorded in this category. This may

mean that these needs were either minimal last year, met through other means, or categorized differently in the department's financial reporting.

	2024	2023	2022	2021	2020
Personnel	$296,571	$276,648	$240,657	$203,283	$193,420
Administrative	$19,930	$17,140	$37,799	$18,509	$26,040
PPE & Uniforms	$0	$0	$0	$0	$1,176
Safety & Health	$0	$7,586	$3,346	$0	$3,387
Equipment	$0	$105,889	$18,684	$73,177	$20,855
Training	$0	$1,100	$7,101	$4,178	$3,391
Medical Supplies	$0	$0	$36,481	$0	$0
Vehicles	$121,278	$22,515	$27,616	$16,914	$71,134
Utilities	$0	$16,230	$13,751	$14,987	$0
Facilities	$34,880	$11,868	$4,457	$10,106	$28,616
Insurance	$0	$0	$0	$0	$29,182
Misc	$194,652	$32,800	$3,459	$31,862	$1,113
	$667,311	$491,776	$393,349	$373,016	$378,314

Vehicle-related expenses remained below $30,000 for the years 2021 through 2023. Spending in this category in 2020 was reported as $71,134 and $121,278 in 2024. The increase seen in 2024 may indicate either increased maintenance costs, or upgrades to the fleet.

There were no reported expenditures on Utilities in 2024 and 2020. These absences suggests that these needs were categorized differently in the department's financial reporting.

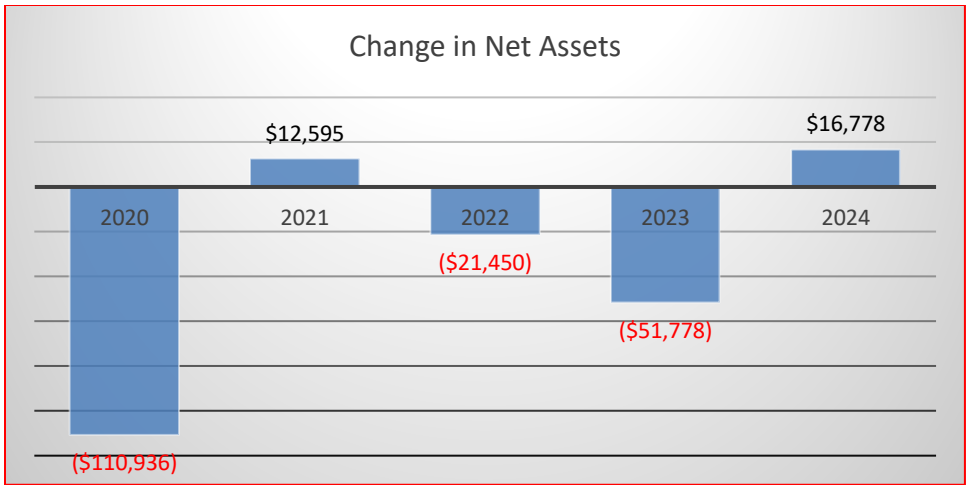
Expenditures on Facilities fluctuated throughout the five-year study period. 2024 was the highest recorded expenditure at $34,880 and 2022 was the lowest at $4,457.

Insurance costs were not recorded for the years 2021 through 2024. The 2020 costs were reported at $29,182. The four-year absence of costs suggests that these needs were categorized differently in the department's financial reporting.

Miscellaneous expenses averaged $17,308 for the years 2020 through 2023. 2024's expenditures were listed as $194,652. It is possible that the cost items not recorded in other spending categories in 2024 were included as miscellaneous.

Net Assets

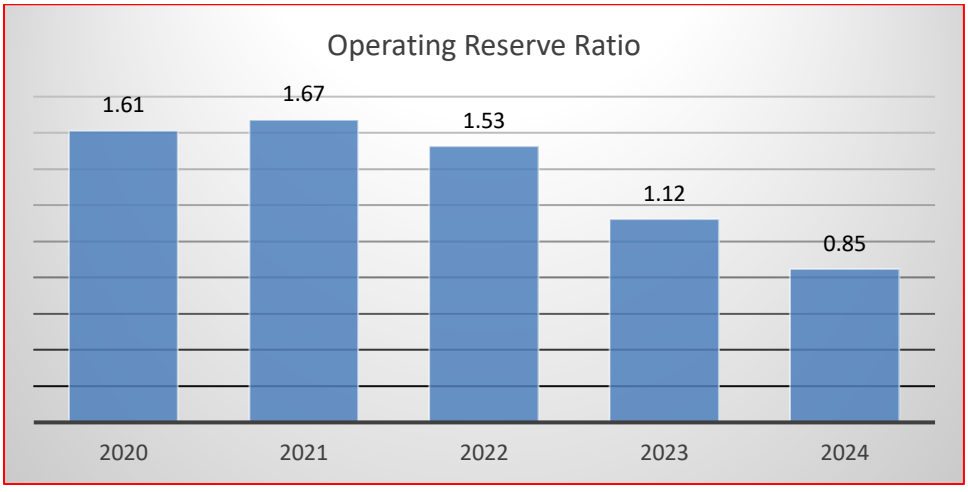
Overall, the department experienced varied outcomes in net asset changes. Starting in 2020 with a $110,936 drop in net assets, net assets for the department grew by $12,595 the following year. 2022 saw another drop in net assets by $21,450. This was followed a decrease in net assets of $51,778 in 2023 and an increase of $16,778 in 2024.



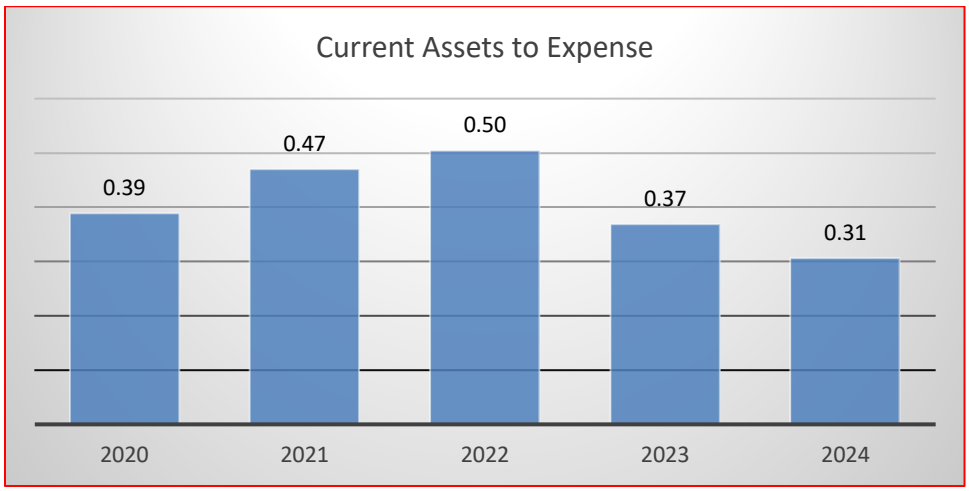
Financial Ratio Analysis

The financial performance of the West Iredell Volunteer Fire Department Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

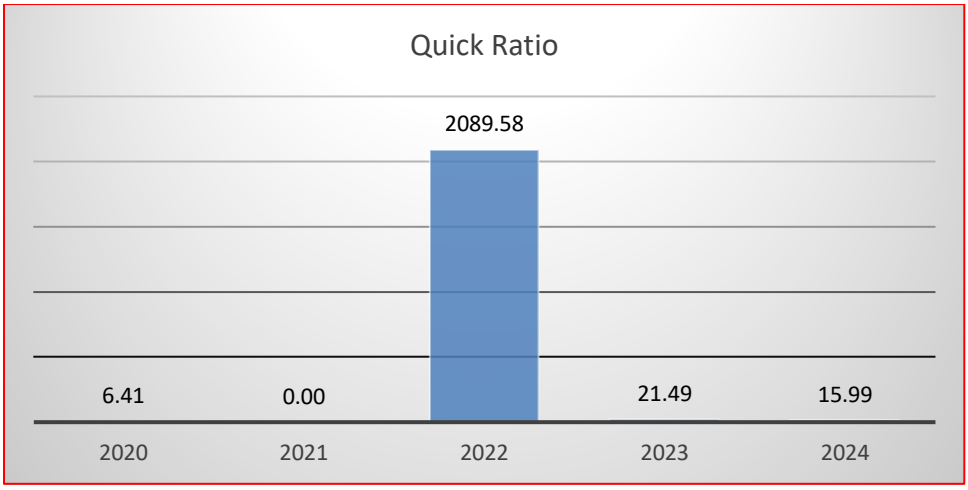
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a slightly decreasing pattern over the years, from a high of 1.67 in 2021 to a low of 0.85 in 2024. This ratio indicates the department maintains sufficient reserves to cover ongoing expenses, in the unlikely scenario that revenues ceased, for approximately 10 months.



The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio steadily increased from 0.39 in 2020 to a high of 0.50 in 2022. In 2023 the ration decreased to 0.37 and in 2024, the ratio was at 0.31.

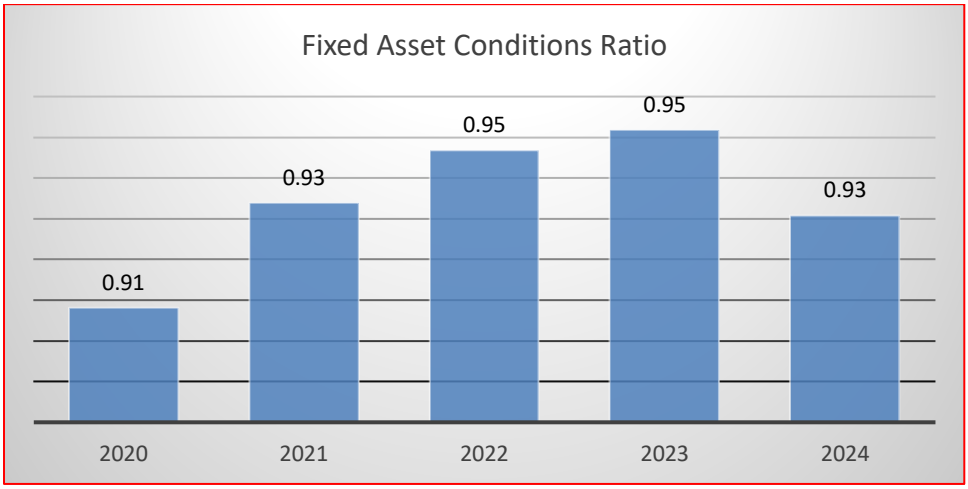


The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated as zero for the 2021. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department reported zero current liabilities on its 990 forms for the year 2021. Without current liabilities, the quick ratio calculation—defined as (liquid assets ÷ current liabilities) automatically results in a value of 0 or becomes undefined, even though the department had 2021 liquidity amounts of nearly $175,048. In 2022, the department listed $95 in current liabilities against $198,510 in liquid assets. The department's 2024 quick ratio was calculated at 15.99, indicating $16 available in liquid assets to meet every dollar of current liability.

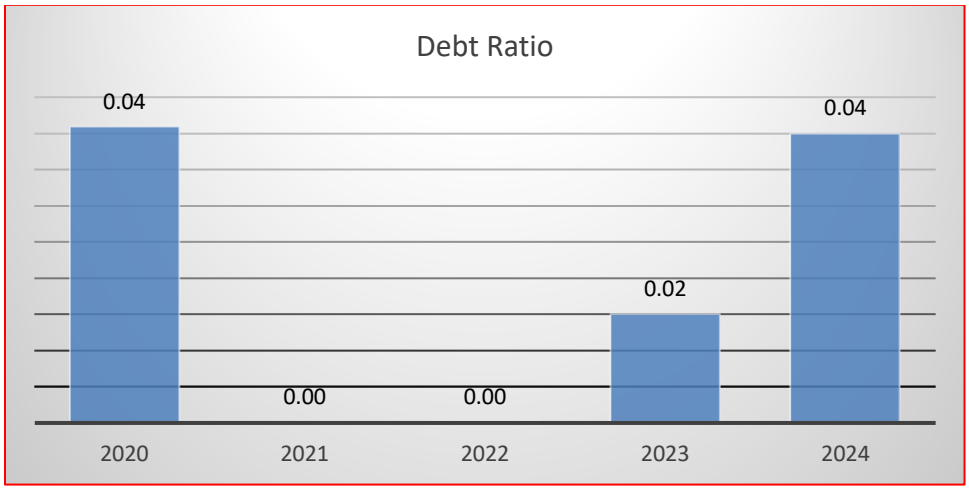


The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates a steady state of asset aging from 2020 through 2024 with an average annual ratio of 0.93. The 2024 ratio of 0.93 indicates that approximately 93% of the departments assets' original cost has been depreciated over this period. Consequently, about 7% of the assets' value remains in 2024,

suggesting that the department's fixed assets are relatively old. This implies that the department is operating with nearly fully depreciated assets, likely facing an increased risk of major maintenance needs or sudden capital expenditures in the short term.

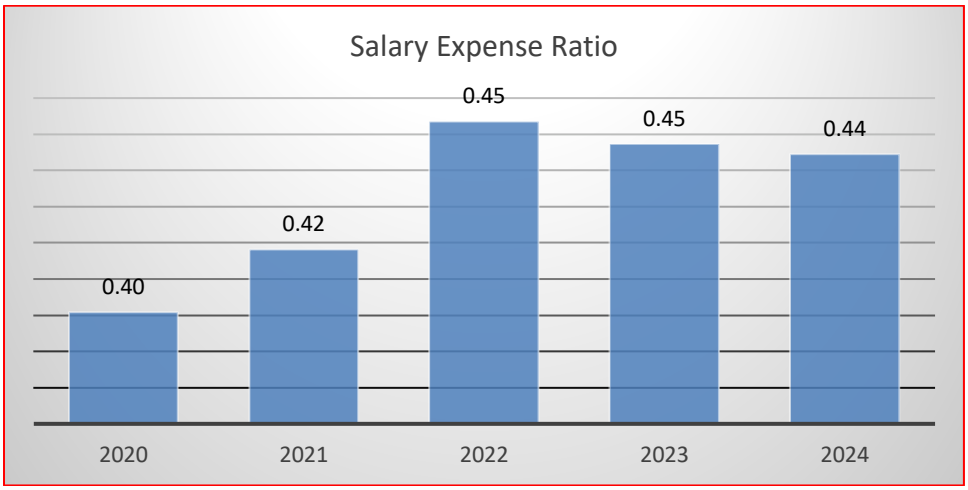


A review of the department's *Debt Ratio* from 2020 through 2024 shows a consistent trend of non-reliance on debt. In 2020, the department showed a debt ratio of 0.04, meaning that liabilities accounted for 4% of its total assets. Over the following two years, the debt ratio was zero. A debt ratio of 0.02 in 2023 and 0.04 in 2024 suggests the department's low reliance on debt.



The department's *Salary Expense Ratio* from 2020 through 2024 shows a pattern of consistency in the proportion of total expenses allocated to salaries. In 2020, the salary expense ratio stood at 0.40, indicating that 40% of the department's total expenses were devoted to salary costs. This ratio increased slightly to 0.42 in 2021 and continued rising to 0.45 in 2022, representing the highest proportion of salary

expenses relative to total expenditures over the five-year period. In 2023, the salary expense ratio was at 0.45and in 2024, the ratio declined slightly back to 0.44.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. The department does not utilize a budget or finance official to manage financial oversight responsibilities. The department uses QuickBooks software to assist with fiscal year projects and budget formation.

The department undergoes annual independent financial reviews of agreed-upon procedures conducted by the external accounting firm Martin and Starns, aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

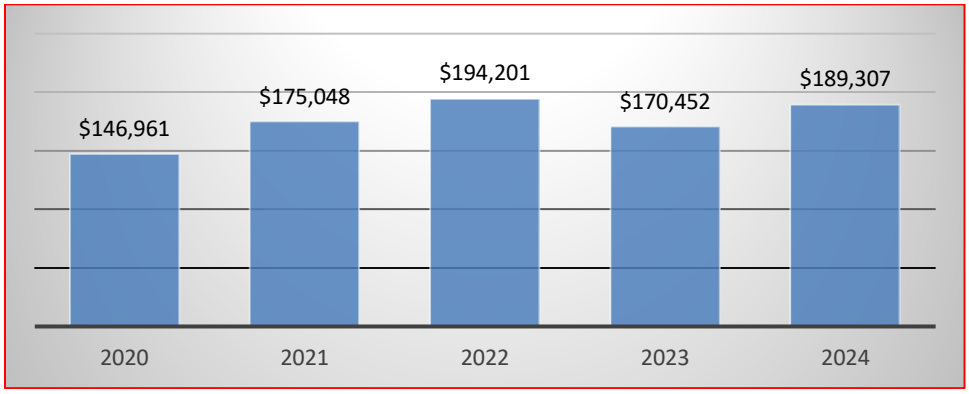
According to the department, cash access controls are implemented to safeguard monetary resources. All spending accounts are reconciled by the department's accountant utilizing QuickBooks on a monthly basis. Dual signatures are required for all checks. All supporting documents are uploaded each month through a secure portal to our accounting firm. Additionally, controls for departmental credit card usage are in place. A credit card usage report is completed and submitted each month of each purchased item. The department's online banking has set limits to maintain control over spending.

The department has outlined a purchasing policy where purchases are limited to $4,000. Any purchase over that amount must be board approved. Emergency truck repairs can be made with an explanation made to the board once repairs are completed.

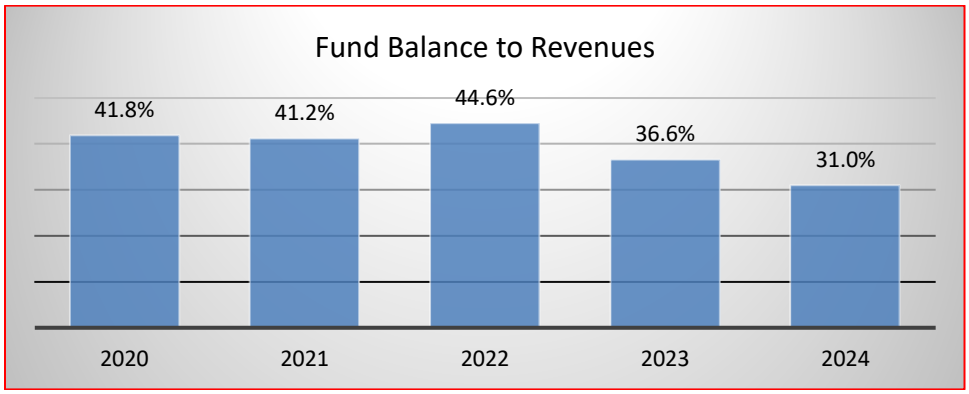
The department does not define a cost value for capital items. A system of tracking department assets was not described by the department.

Fund Balance and Reserves

A review of the department's liquid net assets indicated a steady increase from 2020 through 2021. 2023's assets of $170,452 was a slight reduction from a high of $194,201 in 2022. 2024's assets were reported at $189,307.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.



External Audit or Review Findings

A review of "Independent Accountant's Report on Applying Agreed-Upon Procedures," including recommendations from the accountants for the years 2020 through 2024, was performed. Based on their review, there were no findings on the procedures they performed.

WILKES IREDELL VOLUNTEER FIRE DEPARTMENT, INC.[10]

A financial review of the Wilkes-Iredell Volunteer Fire Department, Inc., was performed to evaluate the department's financial standing. The following items were reviewed:

Financial Statements

A review of the 2024 Statement of Financial Position indicated that the department holds total current assets of $232,335 and fixed assets valued at $614,985 after accounting for accumulated depreciation. Liabilities include current obligations amounting to $63,003 and long-term debt totaling $309,000.

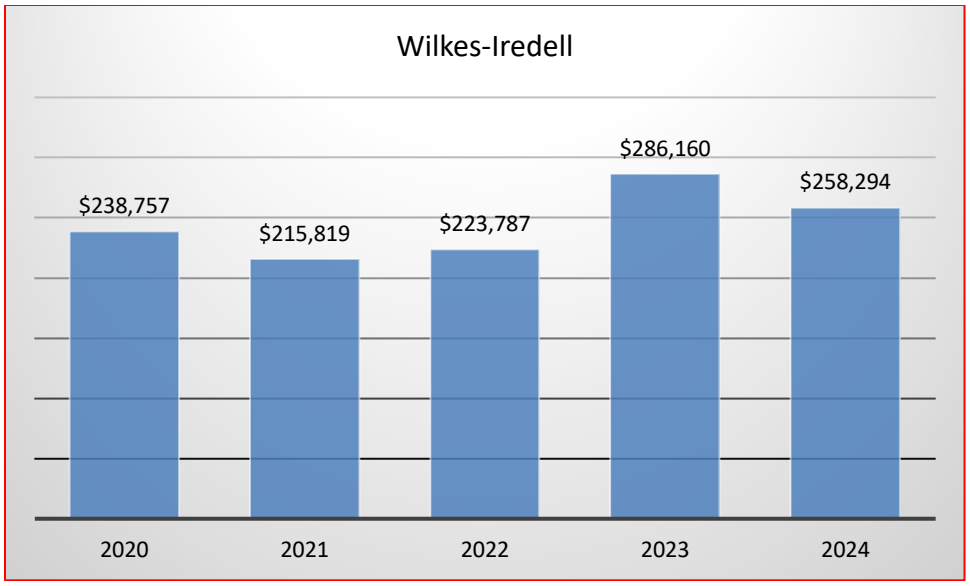
The unrestricted net asset amounts are those available for use by the department for any legitimate purpose the Board of Directors approve and are not subject to donor or other contractual restrictions. The department reported unrestricted net assets in the amount $475,317. Restricted fund amounts are those with legally binding restrictions on the use of the funds. The department reported zero dollars in restricted assets.

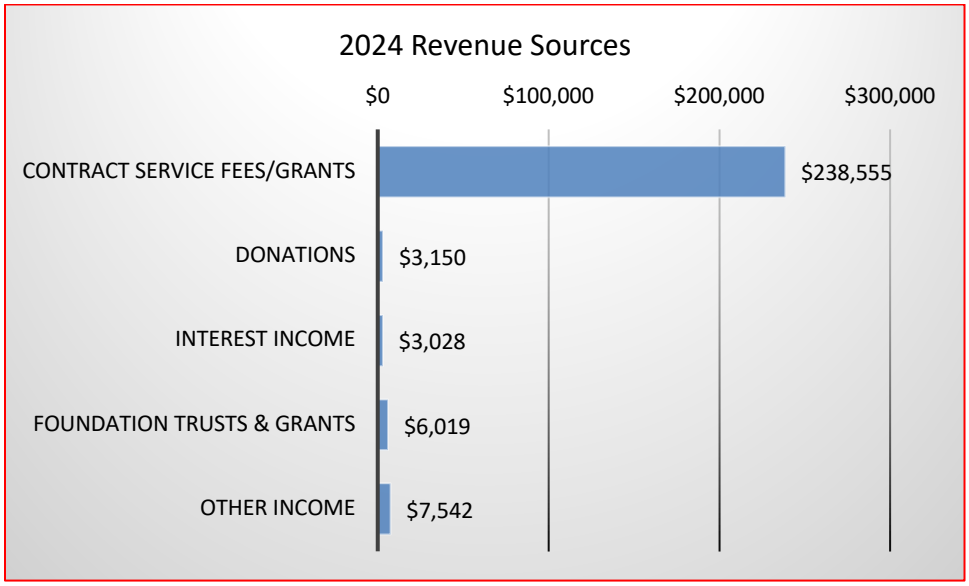
Revenues

The financial activities of the department over the years 2020 through 2024 were reviewed, highlighting sources of revenue, expenditure patterns, and changes in net assets.

The majority of the department's revenue consistently originated from contract service fees, received from both Iredell County and Wilkes County. In 2024, these contract fees amounted to $238,555, which was 92% of the overall revenue received. The remaining revenue categories represented 3% or less of annual revenue received. Other income was reported as $7,542, foundation trusts and grants as $6,019, interest income as $3,028 and donations as $3,150.

[10] Historical volunteer numbers and age were not available, nor was 2024 volunteer numbers provided.


Wilkes-Iredell
$238,757
$215,819
$223,787
$286,160
$258,294
2020
2021
2022
2023
2024


2024 Revenue Sources
$0
$100,000
$200,000
$300,000
CONTRACT SERVICE FEES/GRANTS
$238,555
DONATIONS
$3,150
INTEREST INCOME
$3,028
FOUNDATION TRUSTS & GRANTS
$6,019
OTHER INCOME
$7,542

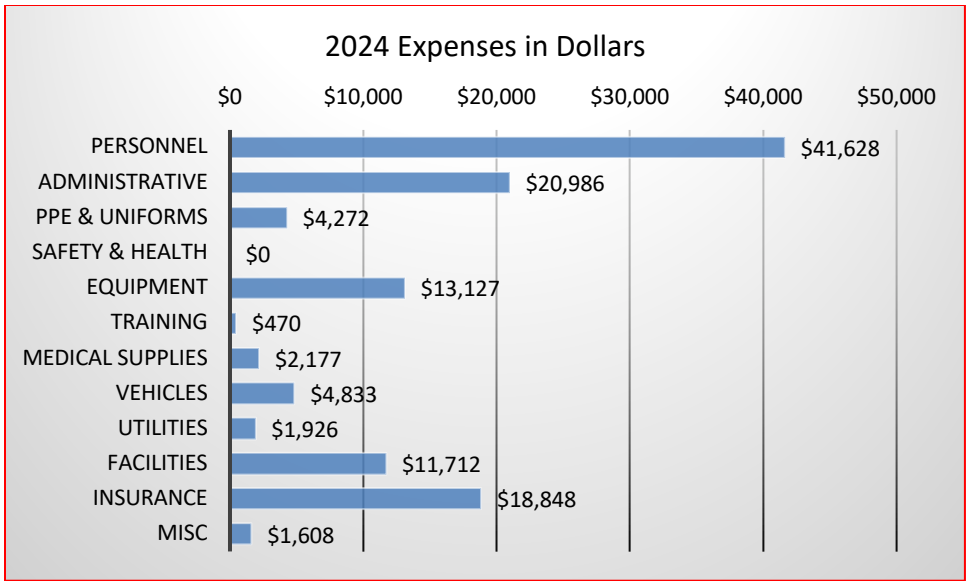
Expenditures

An analysis of the department's expenditures was performed by consolidating the expenses listed in the department's financial report into twelve categories:

- Personnel
- Administrative
- PPE & Uniforms
- Safety and Health
- Equipment
- Training
- Medical Supplies
- Vehicles
- Utilities
- Facilities
- Insurance
- Miscellaneous

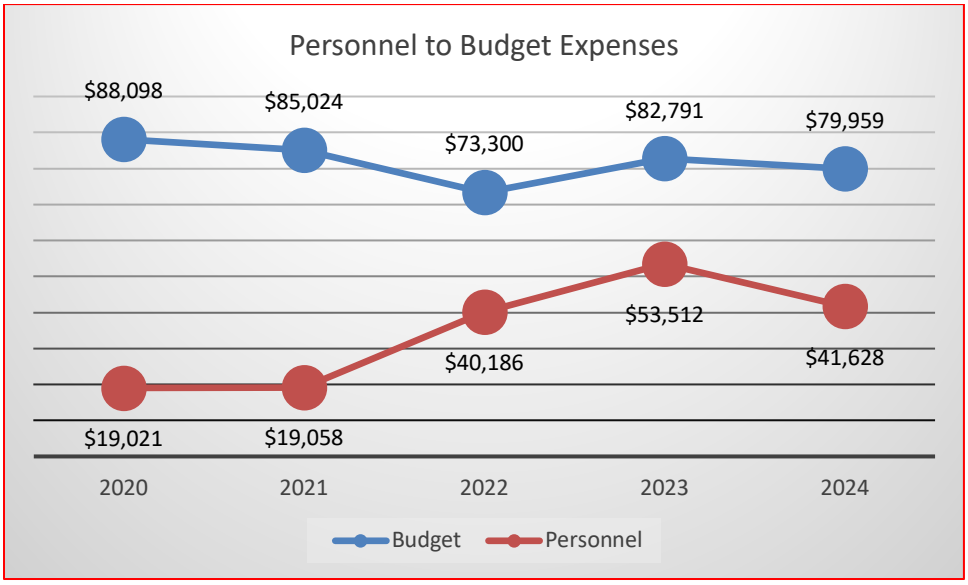
A review of 2024's expenses indicated that personnel costs were the predominant expense, totaling $41,628 or 34% of all expenses. The largest expense item in this category was $38,160, which was expended as recruitment and retention pay. This was a decrease from 2023, which was $53,512. Administrative costs accounted for 17% of total expenses, at $20,986. Insurance expenses were the third largest percentage (16%) of costs at $18,848. Equipment expenses (11%) was the next largest expense category at $13,127. Facility expenses was the next largest category (10%) at $11,712. PPE/uniform and vehicle expenses each made up approximately 6% of the budget at $4,272 and $4,833 respectively. Medical supplies, utility and miscellaneous costs each represented approximately 1% to 2% of annual expenses recorded at $2,177, $1,926 and $1,608 respectively.

There were no 2024 recorded expense for safety/health/training activities. It is possibly due to these expenses being posted to other expense categories.



A year-by-year review of expense trends for the department from 2020 through 2024 reveals shifts and evolving priorities within the department's operational budget.

Personnel costs remaining level from 2020 ($19,021) through 2021 ($19,058), then increased over the next two years (2022 - $40,186, 2023 - $53,512), Personnel expenses dropped in 2024 to $41,628.



Administrative expenses of $20,986 in 2024 was consistent with previous years, which averaged $22,000 for the period from 2020 to 2023.

PPE & Uniforms 2024 expenses of $4,272 was an increase over 2023's expenses of $1,405 but was nearly half of the expenses in 2020 of $8,953.

There were no reported expenditures on Safety & Health throughout the five-year study period. This consistent absence suggests that these needs are either minimal, met through other means, or categorized differently in the department's financial reporting.

Equipment expenditures have averaged approximately $11,500 in the four previous years. 2024's expenditures were reported as $13,127.

Training expenditures averaged $2,600 throughout the four-year period from 2020 to 2023. Expenditures of $470 in 2024 were the lowest annual expenditure in the five-year period.

Medical Supply expenses were reported as $2,177 in 2024, an increase from 2023's expenses of $631.

	2024	2023	2022	2021	2020
Personnel	$41,628	$53,512	$40,186	$19,058	$19,021
Administrative	$20,986	$22,210	$21,277	$19,401	$24,731
PPE & Uniforms	$4,272	$1,405	$1,892	$2,473	$8,953
Safety & Health	$0	$0	$0	$0	$0
Equipment	$13,127	$9,448	$10,410	$16,562	$9,552
Training	$470	$3,265	$3,285	$3,025	$1,000
Medical Supplies	$2,177	$631	$1,175	$6,358	$6,525
Vehicles	$4,833	$13,484	$4,555	$8,327	$4,729
Utilities	$1,926	$1,810	$2,195	$2,061	$2,097
Facilities	$11,712	$12,600	$10,237	$9,576	$11,803
Insurance	$18,848	$15,960	$17,349	$16,599	$16,338
Misc	$1,608	$1,978	$925	$642	$2,370
	$121,587	$136,303	$113,486	$104,082	$107,119

Vehicle-related expenses were $4,833 in 2024. These expenditures averaged $7,700 for the years 2020 to 2023. 2023's expenditures of $13,484 were the highest recorded level of expenditures in this category. The increase seen that year may indicate either increased maintenance costs, or upgrades to the fleet.

Utilities expenses maintained a fairly even level throughout the five-year study period, averaging $2,000 for the years 2020 through 2023. 2024 costs of $1,926 were slightly higher than 2023's reported expenses of $1,810.

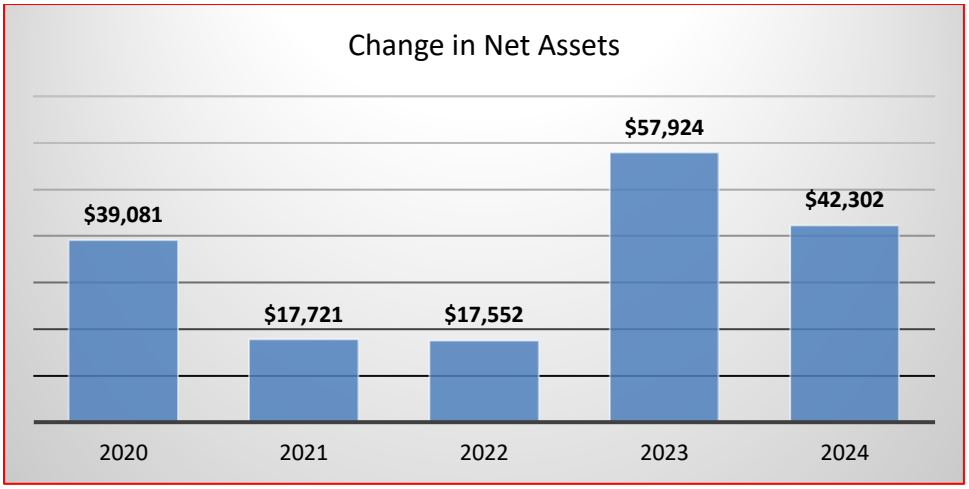
Facility costs averaged in the $11,000 from 2020 to 2023. Reported facility costs of $11,712 for 2024 remain withing that average.

During the four years from 2020 to 2023, insurance expenditures averaged $16,500. 2024's insurance expenses were minimally higher than that average at $18,848.

Miscellaneous expenses made up approximately 1% of all expenses in 2024 at $1,608. This was slightly higher than the previous four year's average level of expenses of $1,500.

Net Assets

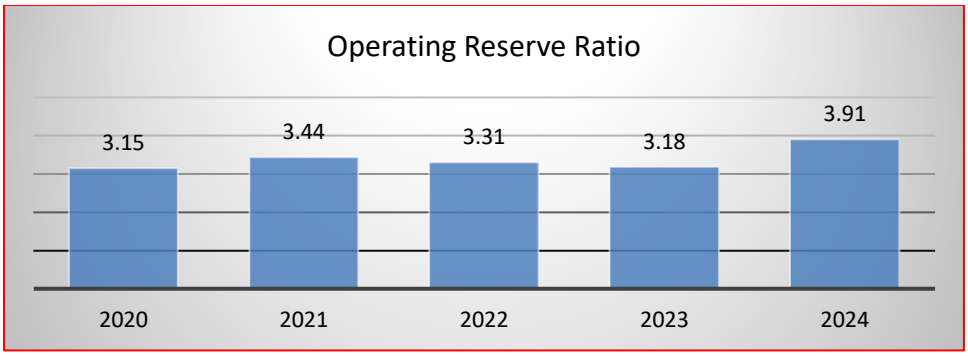
Overall, the department experienced mostly positive outcomes in net asset changes. Starting in 2020 with a $39,081 increase, net assets for the department grew modestly by $17,721 the following year. 2022 saw a similar increase in net assets of $17,552. This was followed by a larger increase in net assets of $57,924 in 2023. A smaller net asset change occurred in 2024 with a reported $42,302 increase.



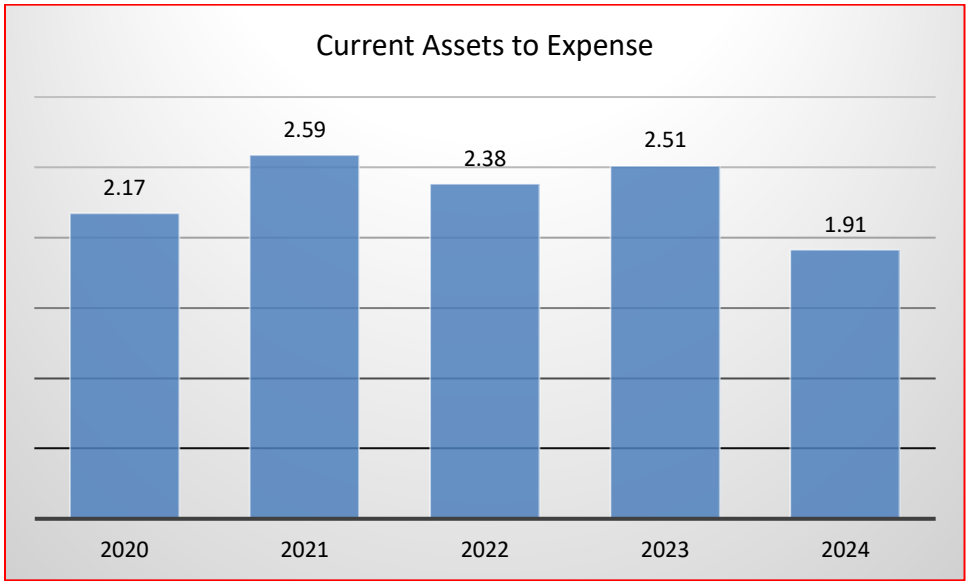
Financial Ratio Analysis

The financial performance of Wilkes-Iredell Fire Department was analyzed using financial ratios from 2020 through 2024, providing insights into the department's fiscal health and stability.

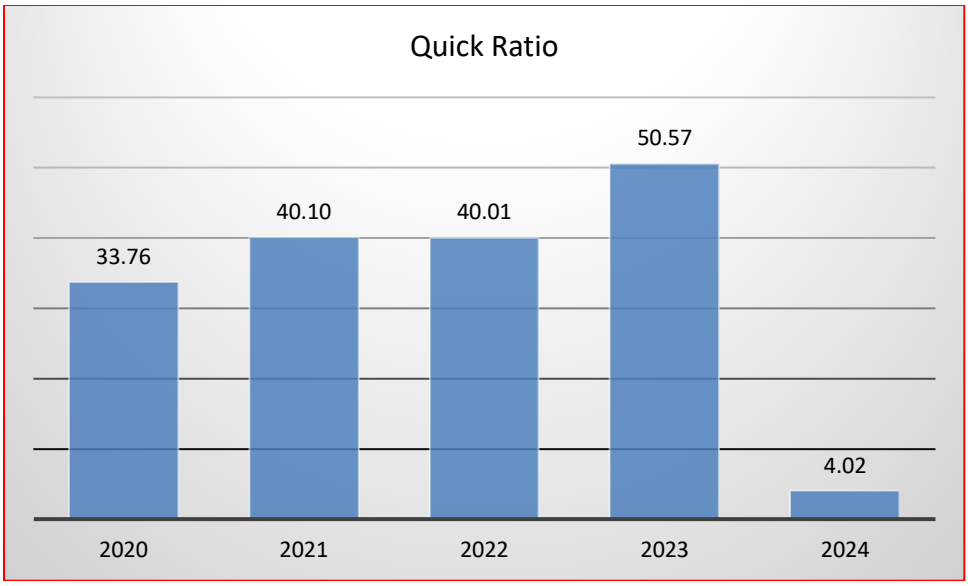
The *Operating Reserve Ratio*, reflecting the ability to cover operating expenses from unrestricted reserves, showed a relatively steady pattern over the years, experiencing an increase to 3.91 in 2024 from 3.18 in 2022. The increases each year throughout the five-year study period indicates a strengthening of reserves. These ratios indicate the department maintains sufficient reserves to cover ongoing expenses.



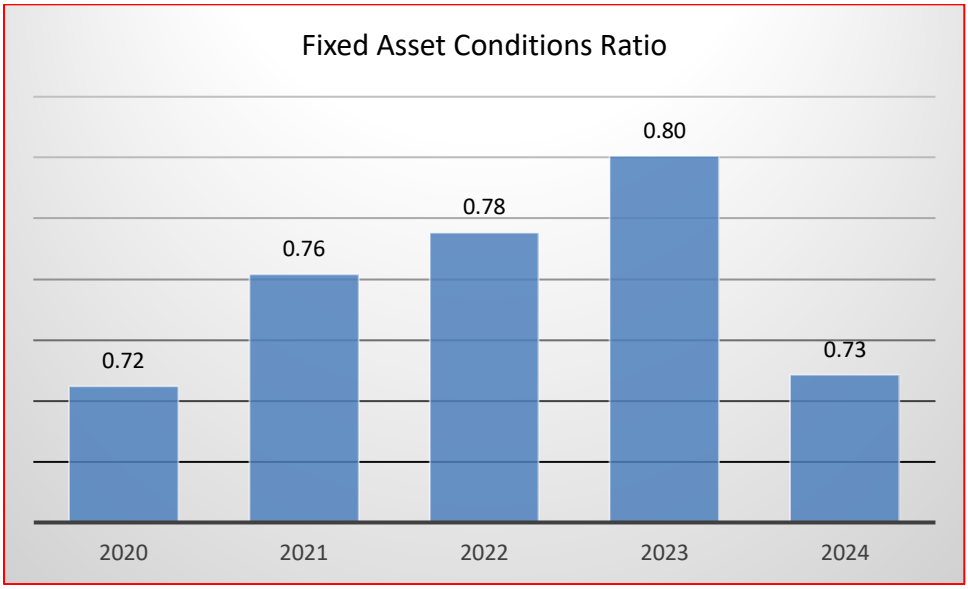
The *Current Assets to Expense* ratio measures liquidity relative to expenses, indicating the department's short-term financial position. This ratio increased from 2.17 in 2020 to 2.59 in 2021. This was followed by a slight drop in 2022 to 2.38. 2023 has a ratio of 2.51, while in 2024, the department's ratio decreased to 1.91.



The *Quick Ratio*, a liquidity measure focusing on immediate cash availability, was calculated for each of the five-year periods. This ratio indicates the number of dollars in liquid assets available to meet one dollar in current liabilities. The department's 2024 quick ratio was calculated at 4.02, indicating $4.02 available in liquid assets to meet every dollar of current liability. 2023's ratio was the largest during the five-year period at 50.57.

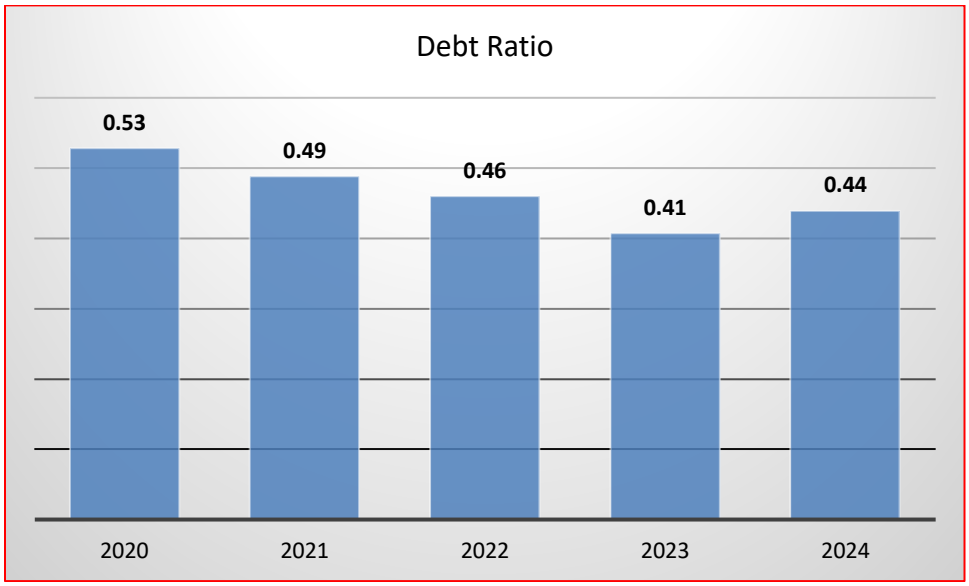


The *Fixed Asset Conditions Ratio*, assessing the relative age and condition of the department's fixed assets, indicates older, more depreciated assets. The average ratio of 0.76 indicate that approximately 76% of the assets' original cost has been depreciated over this period. Consequently, about 24% of the assets' value remains in 2024, suggesting that the department's fixed assets are fairly old in their asset value life. These higher values signify aging assets, implying a potential need for increased maintenance or asset replacement planning in the near future.

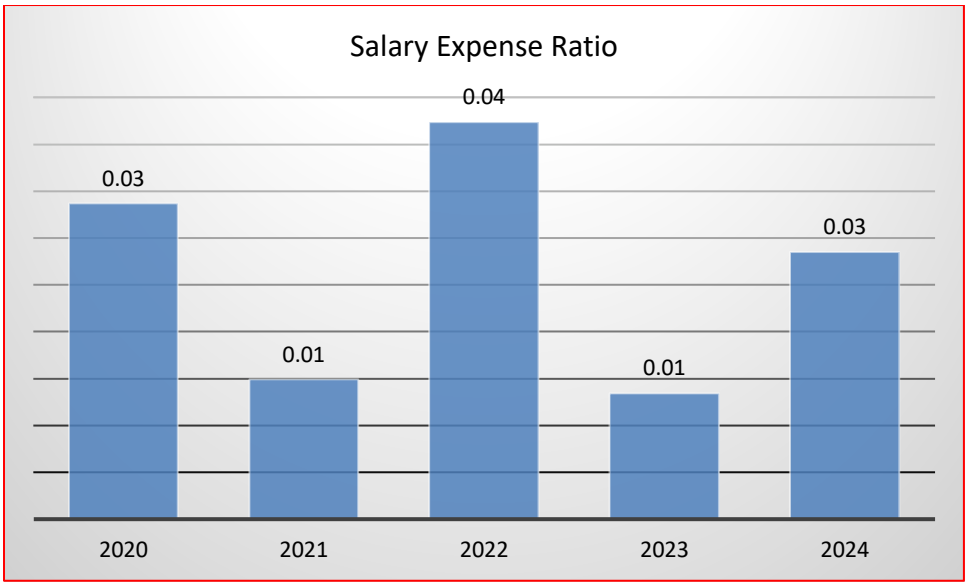


An evaluation of the department's *Debt Ratio* from 2020 through 2024 shows a trend of decreasing reliance on debt through 2024. In 2020, the department reported a

debt ratio of 0.53, meaning that liabilities accounted for 53% of its total assets. Over the following years, the debt ratio gradually declined to 0.49 in 2021, 0.46 in 2022, and 0.41 in 2023. The ratio rose to 0.44 by 2024, reflecting an increase in the department's financial leverage. A debt ratio of 0.44 by 2024 suggests that 44% of the department's assets are financed through debt.



The department's *Salary Expense Ratio* from 2020 through 2024 has hovered between 0.01 and 0.04. These extremely low ratios are indicative of a department which relies solely on volunteers. Salary costs for this department have averaged approximately $3,000 per year.



Compliance and Internal Controls

Information related to expense control measures and efficiency initiatives was gathered through a worksheet completed by the department. The department reported several expense control measures and efficiency initiatives currently in place. Bobby Howard serves as the budget or finance officer, managing financial oversight responsibilities. The budget development/approval process was described as having the developed budget approved by Board of Directors.

The department undergoes annual independent financial reviews conducted by external accounting from Pauline Flowers, CPA PA, aimed at verifying the accuracy and appropriateness of financial transactions and reporting.

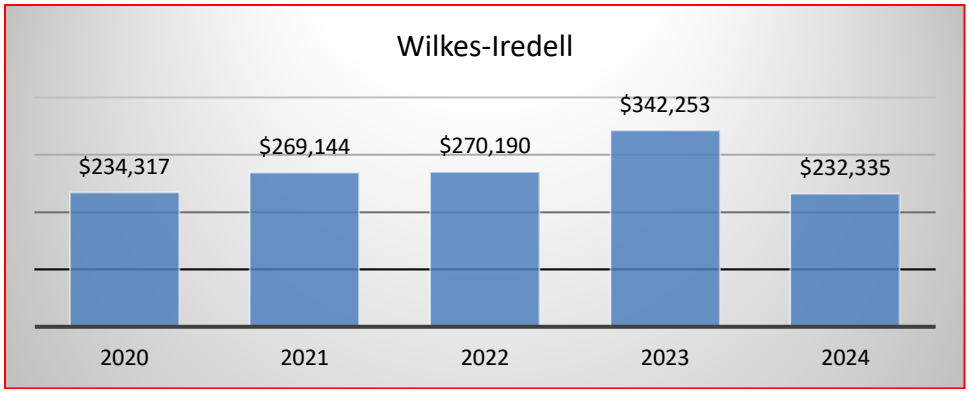
The department indicated that the checking account only used by authorized personnel. The department does utilize credit cards, with only department chief officers having access to them.

Purchases over $5,000 must have two bid prices. Purchases over $20,000 must receive three bid prices. All bids must be approved by the board and the county.

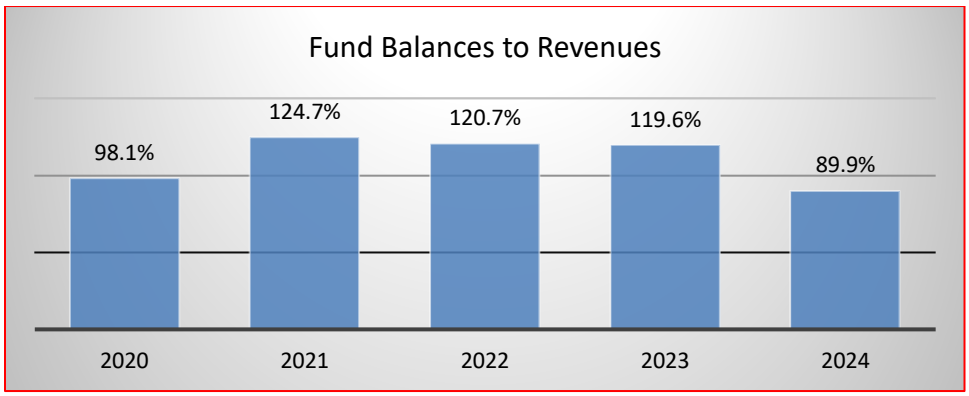
The department did not indicate if they assign a cost values to capital items. Assets are not formally tracked in a tracking system. Asset inventories were reported as being completed annually.

Fund Balance and Reserves

A review of the department's liquid net assets indicated an increase from 2020 ($234,317) to 2021 ($269,144). Liquid assets remained fairly level from 2021 through 2022 but rose to $342,253 in 2023. 2024 posted a lower amount of $232,335.



An analysis of the department's five-year fund balance to revenue was conducted to obtain a fund balance to revenue ratio. This ratio was obtained by dividing the reported unrestricted funds (assets) by the total annual revenue, as reported in the department's federal 990s, by. The result is a percentage of fund balance to annual revenue. For example, a department with a fund balance/revenue ratio of 50% would have a fund balance equal to half of their annual revenue. These ratios are helpful in determining if a department has adequate reserves to cover shortfalls in revenue or, conversely, is accumulating excessive fund balances. Among the considerations that must be taken into account in determining the proper range for fund balance ratios include the purposes for which fund balances are utilized and the reliability of the department's revenue streams. The following chart shows the department's five-year fund balance to revenue ratios.



External Audit or Review Findings

A review of the recommendations from the accountants for the years 2020 through 2024 was performed. Based on their review, they were not aware of any material modifications needed to be made to the department's financial statements for them to be in conformity with the modified cash basis of accounting.

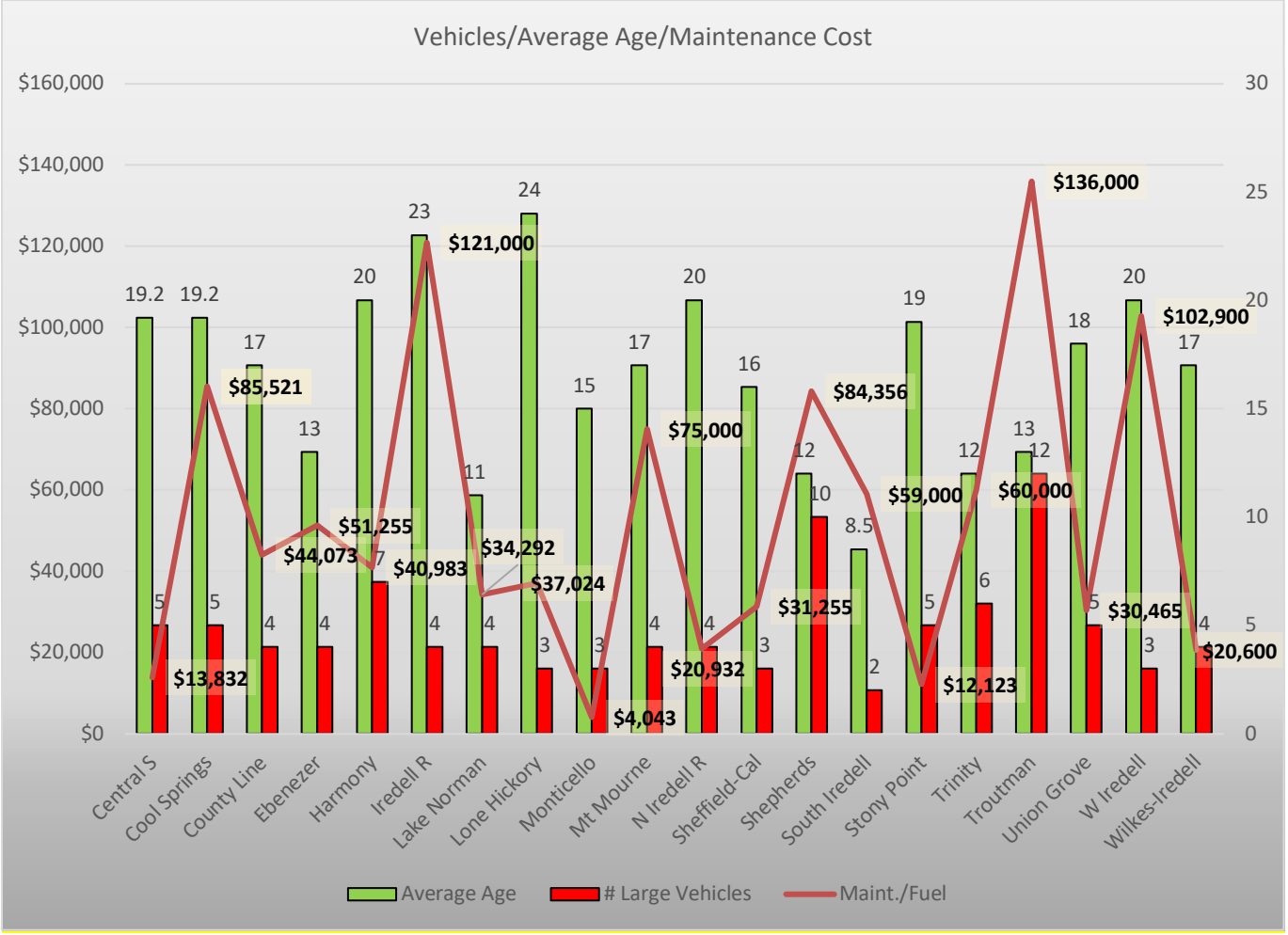
Capital Assets:

APPARATUS

There were twenty departments that provided a listing of ninety-seven large apparatus capital assets. These vehicles included engines (pumpers), tankers, combination vehicles (Engine/tankers, engine/service, etc.), aerials and ambulances. The number of vehicles aged between 1 and five years was twenty-one (21), with twenty-four (24) vehicles ranging six to fourteen years old. There were fourteen (14) vehicles aged fifteen years through twenty years old and thirty-eight (38) vehicles older than twenty years old. Fifty-three (53) of the apparatus were engines or a combination engine/tanker. Tanker vehicles comprised twenty-four (24) of the listed apparatus. There were ten (10) rescue-type vehicles reported, five ambulances and five (5) aerial apparatus. Replacement cost for all department large apparatus would conservatively be over eighty-four million dollars ($84.8 million).

The following chart illustrates the reported annual vehicle maintenance and fuel costs against the average age and number of department large apparatus fleets[11].

[11] Vehicle maintenance and fuel costs obtained from FY' 2024 submitted data.



There are multiple considerations which go into determining when to replace fire department apparatus. The condition of the apparatus, ongoing maintenance/repair costs and the apparatus' continued ability to meet the department's needs are among those considerations. In the absence of these determining factors, this study has relied on a recognized national standard for suggested apparatus replacement scheduling. NFPA Standard 1901, *Standard for Motorized Fire Apparatus*, recommends replacement of fire apparatus when reaching an age of twenty-five years and movement of a vehicle into the reserve fleet at the twenty-year mark. Whenever fifteen- to twenty-five-year-old vehicles are moved into the reserve fleet according to NFPA recommendations, there would need to be a front-line replacement apparatus purchased.

For the purposes of this report, vehicles twenty years old or older (within the next five years) were considered for replacement, to establish a generalized cost figure for a potential capital replacement five-year plan. There were thirty-three (33) vehicles less than ten years old and sixty-four (64) vehicles ten years or older. The replacement cost for large apparatus, turning twenty years old within the next five years, is over

thirty-five million dollars ($35.6 million). A sample five-year replacement program cost for the submitted inventory of department large apparatus inventory is shown below[12]. Iredell County Fire Services has determined that ten large apparatus vehicles will not be replaced. These vehicles are shown as "No Action" during the replacement years.

5-Year Replacement	
Year 1	$7,650,000
Year 2	$7,700,000
Year 3	$7,450,000
Year 4	$5,900,000
Year 5	$6,950,000
	$35,650,000

Tax District	
Year 1	$7,650,000
Year 2	$7,000,000
Year 3	$7,100,000
Year 4	$5,900,000
Year 5	$6,950,000
	$34,600,000

General Fund	
Year 1	$0
Year 2	$700,000
Year 3	$350,000
Year 4	$0
Year 5	$0
	$1,050,000

As refurbishment of apparatus can be a very cost-effective method to prolong equipment life, it is recommended that apparatus refurbishment be considered as a part of the county's long range capital replacement program. NFPA Standard 1901 should be used as a guide to any refurbishment program. Cooperative purchase programs, such as the HGACBuy[13] Cooperative Purchasing Program, can also provide significant savings when purchasing new fire apparatus.

[12] Replacement and refurbishment costs shown are estimates only. Actual costs can vary greatly. Ambulances are paid through the county's general fund.

[13] **H**elping **G**overnments **A**cross the **C**ounty **Buy** Home | HGACBuy

Call Sign	Apparatus Type	Department	Year	Age	Action	Cost
Rescue 3	Rescue	N Iredell Rescue	2025	0	No Action	$0
Engine 3	Engine	Troutman	2024	1	No Action	$0
Tanker 1	Tanker	Trinity	2024	1	No Action	$0
E-2	Engine	Stoney Point	2023	2	No Action	$0
Engine 7	Engine	Cool Springs	2023	2	No Action	$0
Tanker 1	Tanker	Shepherds	2023	2	No Action	$0
2304	Tanker	Wilkes-Iredell	2023	2	No Action	$0
Tanker 1	Engine/Tanker	Monticello	2022	3	No Action	$0
Tanker 12	Engine/Tanker	S Iredell Rescue	2022	3	No Action	$0
T1	Tanker	Union Grove	2022	3	No Action	$0
CI Tanker 5	Tanker	County Line	2021	4	No Action	$0
Tanker 1	Tanker	Ebenezer	2021	4	No Action	$0
Engine 1	Engine	Troutman	2021	4	No Action	$0
Tanker 3	Tanker	Shepherds	2021	4	No Action	$0
Tanker 2	Tanker	Trinity	2021	4	No Action	$0
Tanker 1	Tanker	Troutman	2021	4	No Action	$0
E1	Engine	Harmony	2020	5	No Action	$0
E1	Engine	Union Grove	2020	5	No Action	$0
L1	Ladder	Lake Norman	2020	5	No Action	$0
Tanker 1	Tanker	Central School	2020	5	No Action	$0
E3	Engine	Harmony	2020	5	No Action	$0
Engine 1	Engine	Mt. Mourne	2018	7	No Action	$0
Engine 2	Engine	Troutman	2018	7	No Action	$0
Engine 11	Engine/Tanker	Shepherds	2018	7	No Action	$0
Engine 12	Engine/Tanker	Shepherds	2018	7	No Action	$0
E4	Engine	Harmony	2017	8	No Action	$0
Rescue 1	**Rescue**	N Iredell Rescue	2017	8	No Action	$0
1606	Tanker	Sheffield-Calahaln	2017	8	No Action	$0
Rescue 1	**Rescue**	Troutman	2017	8	No Action	$0
Engine 2	Engine	Ebenezer	2016	9	No Action	$0
Engine 1	Engine	Monticello	2016	9	No Action	$0
T1	Tanker	Lake Norman	2016	9	No Action	$0
Engine 3	Engine/Tanker	Shepherds	2016	9	No Action	$0
Tanker 2	Tanker	Troutman	2015	10	Evaluate yearly	$0
2303	Engine	Wilkes-Iredell	2013	12	Evaluate yearly	$0
Tanker 3	Tanker	Troutman	2013	12	Evaluate yearly	$0
E2	Engine	Lake Norman	2012	13	Evaluate yearly	$0
Tanker 1	Tanker	Mt. Mourne	2012	13	Evaluate yearly	$0
1602	Engine	Sheffield-Calahaln	2012	13	Evaluate yearly	$0
Engine 13	Engine	Shepherds	2011	14	Evaluate yearly	$0
Engine2	Engine	Central School	2011	14	Evaluate yearly	$0
Engine 1	Engine	S Iredell Rescue	2011	14	Evaluate yearly	$0
Engine 4	Engine	Trinity	2011	14	Evaluate yearly	$0
Squad 1	Rescue	Trinity	2011	14	Evaluate yearly	$0
Engine 1	Engine	W Iredell	2011	14	Evaluate yearly	$0
CI Engine 1	Engine	County Line	2010	15	Replace	$1,000,000
Tanker2	Tanker	Central School	2010	15	Replace	$550,000
Engine 1	Engine	Shepherds	2009	16	Replace	$1,000,000
Rescue 1	Rescue	Shepherds	2009	16	No Action	$0
E2	Engine	Harmony	2009	16	Replace	$1,000,000

Ladder 1	Ladder	Troutman	2009	16	Replace	$1,400,000
Engine 3	Engine	Trinity	2008	17	No Action	$0
E-1	Engine	Stoney Point	2008	17	Replace	$1,000,000
Engine 1	Engine	Ebenezer	2008	17	Replace	$1,000,000
Tanker 3	Tanker	Cool Springs	2008	17	Replace	$550,000
E1	Engine	Lake Norman	2007	18	Replace	$1,000,000
Engine 1	Engine	Lone Hickory	2006	19	Replace	$1,000,000
Engine 4	Engine	Troutman	2006	19	Replace	$1,000,000
Engine 2	Engine	Mt. Mourne	2005	20	Replace	$1,000,000
1106	**Ambulance**	Iredell Rescue	2004	21	Replace	**$350,000**
1117	Rescue	Iredell Rescue	2004	21	No Action	$0
R-1	Engine	Stoney Point	2004	21	No Action	$0
Engine 5	Engine	Troutman	2004	21	Replace	$1,000,000
Tanker 2	Tanker	W Iredell	2004	21	Replace	$550,000
Engine 1	Engine	Trinity	2003	22	Replace	$1,000,000
Medic 2	**Ambulance**	N Iredell Rescue	2003	22	No Action	$0
Rescue 104	Bls Ambulance	Troutman	2003	22	Replace	$350,000
Engine 2	Engine	Cool Springs	2003	22	Replace	$1,000,000
Engine 3	Engine	Ebenezer	2003	22	No Action	$0
E2	Engine	Union Grove	2003	22	Replace	$1,000,000
CI Squad 1	Rescue	County Line	2002	23	Replace	$1,000,000
Engine 2	Engine	Shepherds	2001	24	Replace	$1,000,000
Engine 1	Engine	Central School	2001	24	Replace	$1,000,000
T2	Tanker	Harmony	2001	24	Replace	$550,000
1107	**Ambulance**	Iredell Rescue	2000	25	Replace	**$350,000**
Medic 4	**Ambulance**	N Iredell Rescue	2000	25	Replace	**$350,000**
1109	Rescue	Iredell Rescue	2000	25	Replace	$1,000,000
Tanker 2	Tanker	Cool Springs	2000	25	Replace	$550,000
2302	Tanker	Wilkes-Iredell	1999	26	Replace	$550,000
Engine 4	Engine	Shepherds	1999	26	No Action	$0
E-4	Engine	Stoney Point	1999	26	Replace	$1,000,000
Engine 2	Engine	Lone Hickory	1999	26	Replace	$1,000,000
Engine 3	Engine	W Iredell	1999	26	Replace	$1,000,000
CI Engine 4	Engine/Tanker	County Line	1999	26	Replace	$1,000,000
R4	Rescue	Harmony	1999	26	Replace	$900,000
Tanker 1	Tanker	Lone Hickory	1999	26	Replace	$550,000
L1	Ladder	Harmony	1998	27	No Action	$0
E-3	Engine	Stoney Point	1997	28	Replace	$1,000,000
1604	Engine	Sheffield-Calahaln	1997	28	Replace	$1,000,000
Tower Ladder 1	Ladder	Mt. Mourne	1997	28	No Action	$0
Special Ops 1	Rescue	Troutman	1996	29	Replace	$1,000,000
2301	Engine	Wilkes-Iredell	1995	30	Replace	$1,000,000
Engine 1	Engine	Cool Springs	1995	30	Replace	$1,000,000
T5	Tanker	Union Grove	1995	30	Replace	$550,000
T2	Tanker	Union Grove	1995	30	Replace	$550,000
Engine 2	Engine	Monticello	1991	34	Replace	$1,000,000
Ladder 9	Ladder	Central School	1987	38	No Action	$0

DEPARTMENT LOOSE CAPITAL EQUIPMENT

Eighteen departments provided lists of their loose capital equipment for this review[14].

The departments were requested to provide basic information about their higher value capital equipment. The report form broke the equipment down into the following categories:

- Generators
- Thermal Imagers
- SCBA and associated equipment
- AEDs
- Extrication equipment
- Pagers
- Radio
- Turnout Gear (Personal Protective Equipment)

There were thirty-three generator units listed between the fourteen departments reporting this equipment. The average size of the generators was 26Kw. The average age of the units was 15 years old with the oldest unit being 30 years and the newest unit being 2-year-old. The equipment with approximate values listed has an estimated total value of $288,180[15]. The listing of these items can be found in the Appendix.

The inventory equipment list included thermal imaging cameras. There were seventeen departments reported having such equipment. There were a total of one hundred and twelve (112) cameras among the departments, with all reporting departments having at least two such devices. The average age of the cameras was 5.4 years, with the newest unit listed at 1 year old and one unit listed as being twenty-five years old. The estimated value of this equipment was listed as nearly $210,100. The complete inventory of cameras can be found in the Appendix.

The SCBA category broke down the equipment into three subcategories; SCBA fill stations, SCBA, and RITT packs. Fifteen departments listed SCBA fill stations as equipment their department owned, with each department listing owning at least one fill station. Of the twenty fill stations listed, five units were listed as being 20 years old or older. Four units were listed as being one years old. The average age of all fill stations was thirteen (13) years. Six units were listed at 6,000 PSI, one at 5,000, and two units at 5,500 PSI. Eleven units did not have listed fill pressures. Fill station equipment with listed values was estimated to be valued at $404,200.

[14] Union Grove did not provide small capital inventories on their data sheets provided to NCFCC

[15] As valued by respective fire chief estimates in their submitted NCFCC survey form.

The manufacture and use of self-contained breathing apparatus (SCBA) for the fire service is covered under NFPA 1981 *Standard on Open-Circuit Self-Contained Breathing Apparatus (SCBA) for Emergency Services*. There were eighteen departments providing a listing of their SCBA inventories. These totaled 440 air packs and was valued at approximately $3,243,103[16]. They were as follows:

Central School	Scott	29 Units	4,500 PSI
Cool Springs	MSA-G1	26 Units	4,500 PSI
County Line	Scott X3 Pro	22 Units	4,500 PSI
Ebenezer	MSA-G1	27 Units	4,500 PSI
Harmony	MSA	31 Units	4,500 PSI
Lake Norman	MSA-G1	Not Listed	4,500 PSI
Lone Hickory	Scott AR 75	25 Units	4,500 PSI
Monticello	Scott X3 Pro	24 Units	Not Listed
Mount Mourne	Scott X3	24 Units	5,500 PSI
North Iredell	Scott X3 Pro	5 Units	4,500 PSI
South Iredell	Scott X3 4.5	26 Units	4,500 PSI
Sheffield	MSA-G1	23 Units	Not Listed
Shepherds	Scott 5.5 X3	28 Units	5,500 PSI
Shepherds	MSA-G1	29 Units	4,500 PSI
Stoney Point	Scott X3	29 Units	4,500 PSI
Trinity	Scott 4500	30 Units	4,500 PSI
Troutman	Scott 5.5	40 Units	5,500 PSI
West Iredell	MSA-G1	22 Units	4,500 PSI
Wilkes-Iredell	MSA Fire Hawk	16 Units	Not Listed

Industry standards recommends that self-contained breathing apparatus should be examined for replacement when units are more than two NFPA editions old. This is less a function of equipment condition as it is the evolution of air pack safety features, such as integrated PASS alarms, low air alarms, face piece improvements and emergency breathing safety systems, which were required by successive NFPA standards. SCBA manufacture is currently covered under the 2019 edition. The previous edition was released in 2013.

Manufacturers typically begin selling SCBAs that meet a new NFPA standard after the certification process is completed and they receive approval from recognized testing organizations, such as NIOSH (National Institute for Occupational Safety and Health) and NFPA third-party certification bodies. As the effective date of NFPA 1981, 2013 edition was September 2012, SCBA manufactured to that standard would not have been available for purchase until mid-2013 (12 years ago). SCBA aged 12 or

[16] Central School, Lake Norman, Mount Mourne, Sheffield and Troutman, did not provide estimated values.

more years old would have been manufactured under the 2007 or older edition. Central School has twenty units listed as being twenty years old and certified to pre-2013 edition. Lone Hickory listed twenty-five units manufactured to the 2007 NFPA standard. Troutman has thirty units aged twelve years old. It is most probable that those units are pre-2013 NFPA edition.

New SCBA, which meet the current edition of current NFPA 1981, can be priced at upwards of $8,000 or more per unit. A conservative cost estimate for replacement of the seventy-five non-compliant air packs could approach or exceed $600,000. It is recommended that when these departments replace their SCBA's, they purchase equipment similar to the other county departments for interoperability purposes.

The last breathing air related equipment inventoried was Rapid Intervention Team (RIT) packs. Of the fourteen departments providing inventories of their equipment, four departments, Iredell Rescue, Lone Hickory, North Iredell Rescue and Wilkes-Iredell indicated not having this equipment. One department, Trinity FD, listed having one units, with the remaining departments having two or more units. The average age of the thirty-five units is seven years, with the oldest units being fourteen years old (Central School) and the newest units being one year old (Sheffield). The RIT packs were valued at $111,900[17]. The complete listing of breathing air equipment can be found in the Appendix.

Included in the capital equipment inventory form was automated cardiac defibrillators (AED). Eighteen departments reported owning at least two or more units[18]. There were a total of one hundred sixteen (116) AEDs listed with an average age of 8 years, with forty-four units being ten years old or older. The chiefs estimated their equipment at a total of $151,105. The listing of this equipment can be found in the Appendix.

The equipment inventory form requested information on department pagers. Eighteen departments indicated that they owned pagers for alerting their members. The total number of pagers were listed at nine-hundred ten and valued at nearly $391,250[19]. The age of pagers ranged from two to fifteen years. A complete listing of the pager inventory can be found in the Appendix.

Radio communication equipment inventory was requested[20]. The departments were requested to list information about their department's pagers, portable radios (handheld), mobile radios (installed in vehicles) and base station radios (utilized in a fixed location, such as a fire station). This equipment was listed with a total estimated

[17] Among the units where valuation was provided.
[18] Cool Springs did not list the number of AEDs owned but listed two models. It is assumed they own two units.
[19] Of those departments providing age and valuation.
[20] Iredell County provides the departments with radio equipment.

value of $2,221,350[21]. The complete listing of this equipment can be found in the Appendix.

Extrication equipment was the next category of inventory, which for sixteen departments provided listings, which were valued over $853,557. The average age of the equipment is approximately ten years, with some equipment listed as being twenty-five years old (18 units) and some as new as one year. There were seventy-three pieces of extrication equipment listed as being ten years old or older. A full listing of this inventory has been included in the Appendix.

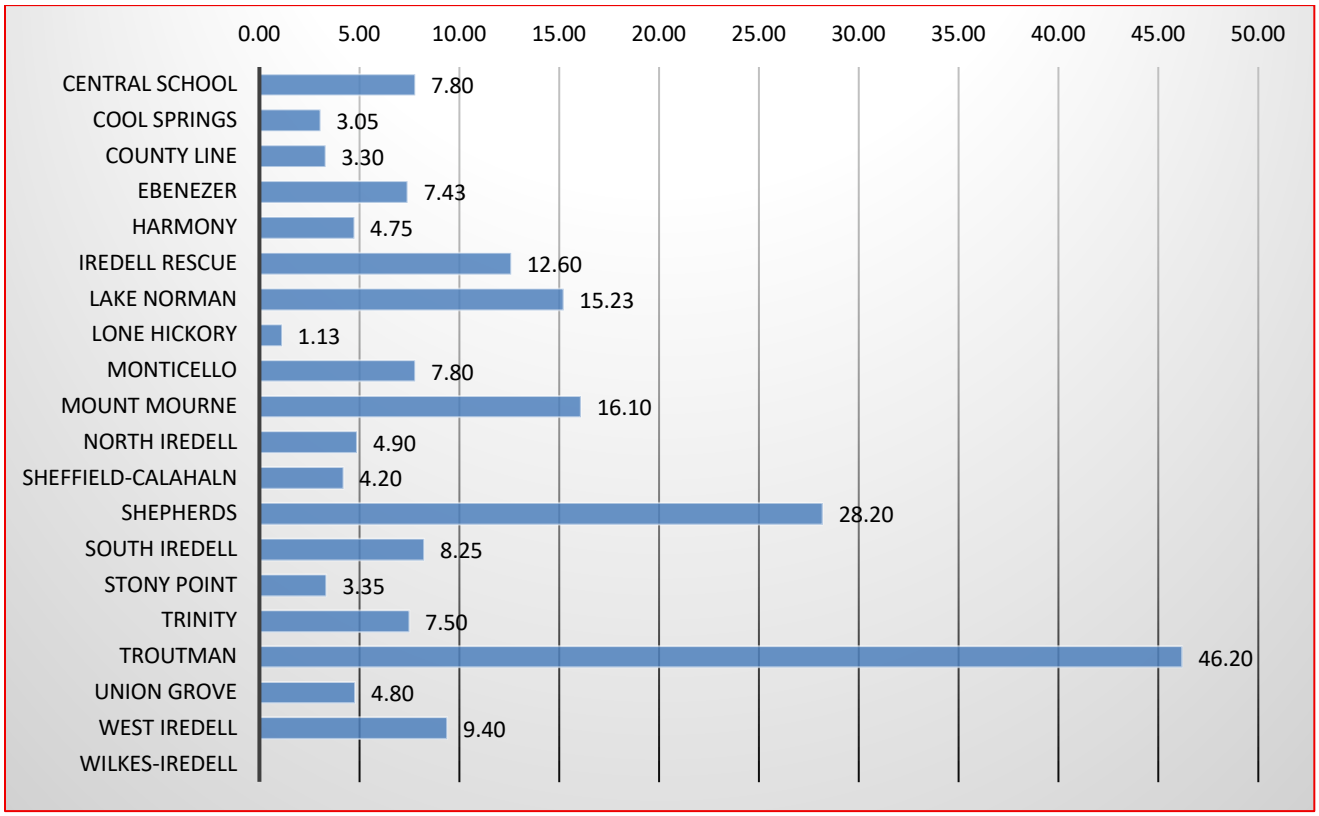
The final item included in the loose capital equipment inventory was firefighter turn-out equipment or personnel protective equipment (PPE). The seventeen reporting departments listed over 1174 items of PPE. The list was adjusted for PPE sets where possible, which consists of a pair of trousers and jacket. The approximate value of the PPE inventory, as estimated by the departments submitting an estimate, is $1,084,500. Where the departments provided an age for their PPE, the average age of the PPE was five years, with approximately 21 sets ten years of age or older. *The Standard on Selection, Care, and Maintenance of Protective Ensembles for Structural Fire Fighting and Proximity Fire* Fighting, NFPA 1851, provides guidance on the lifetime usage of turn out gear. Among the consensus standard recommendations is the retirement of structural turnout gear no more than ten years from manufacture (NFPA 1851 Section 10.1.2). Replacement of the 21 sets in 2025 could cost approximately $75,000. Formal replacement programs for PPE should be included in department long range capital replacement plans. The listing of department PPE inventory is shown in the Appendix.

[21] Among the units where valuation was provided.

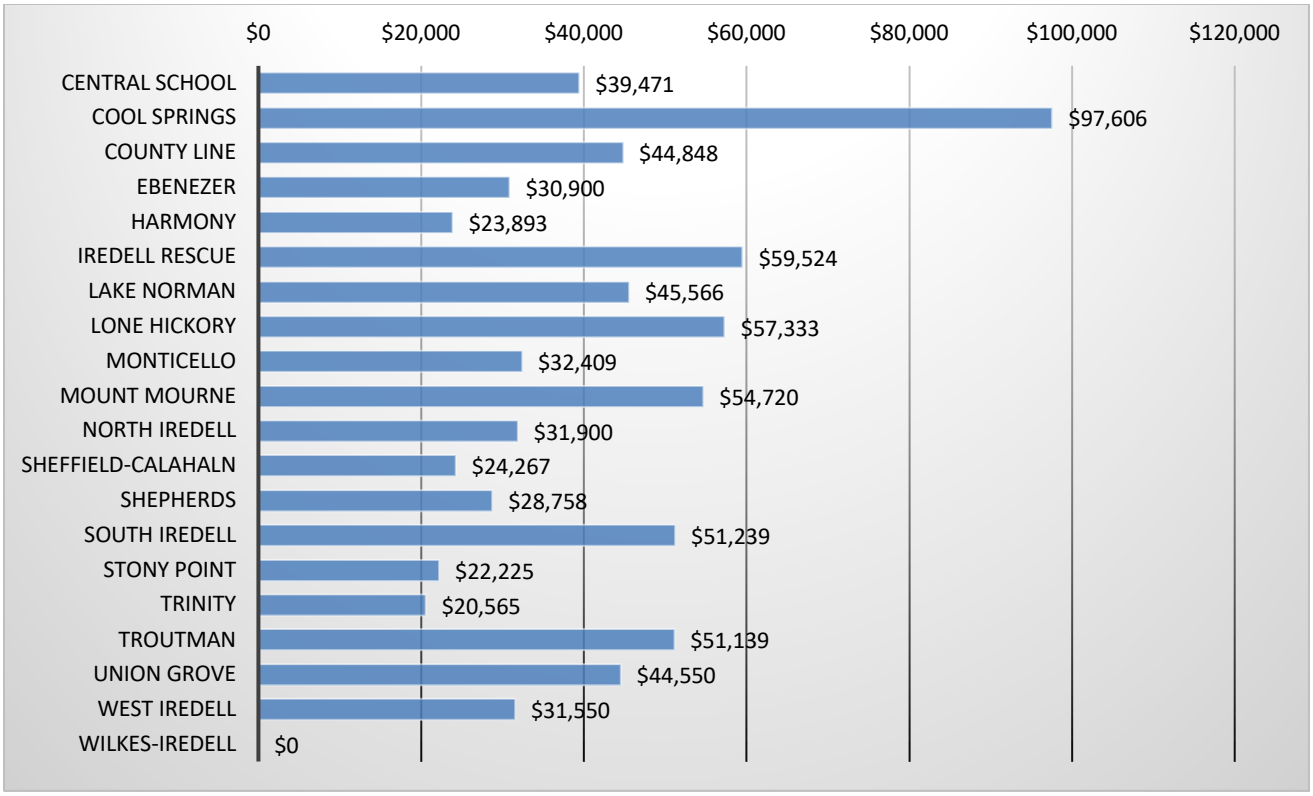
Department Staffing Levels:

According to submitted survey forms/NCSFA rosters, all departments utilize volunteer firefighters as part of their response force. Several departments also indicated that they utilized paid firefighters (full or part-time) to staff their stations.

The departments utilized differing shift schedules and employed both full-time and part-time staffing. To simplify the staffing comparisons, each department's staffing hours were converted to 40-hour full-time equivalents (FTEs). As an example, a department scheduling a firefighter for eight hours five days a week would equal 1 FTE (40 hours /40 hours), while a department scheduling a firefighter for 24 hours seven days a week would equal 4.2 FTEs (168 hours/40 hours). FTE equivalency does not differentiate between full or part-time positions. As such, a part-time position scheduled for 60 hours per week would equal 1.5 FTEs. The following chart illustrates the full-time equivalency of the reporting departments utilizing paid staffing.



Utilizing personnel costs for each department, a cost per FTE was calculated. The following chart compares those costs.



The following charts compares the county emergency demand (day of week, hour of day) to the overall county FTE assignments during the same time periods.

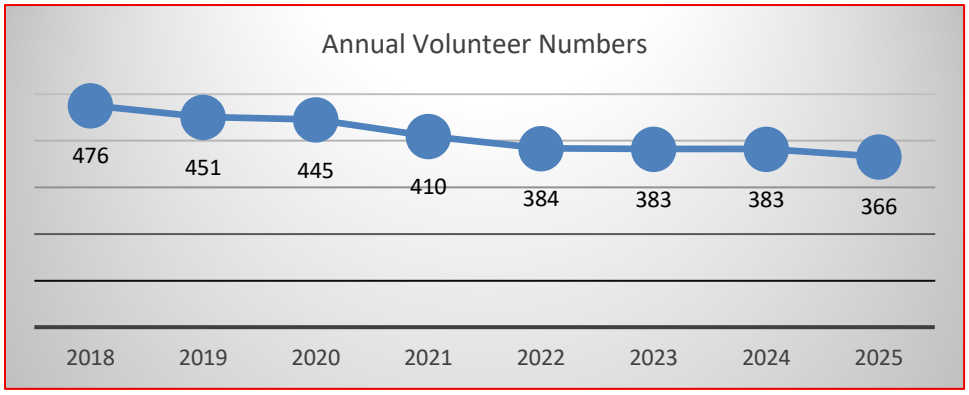
Staffing Heat Map

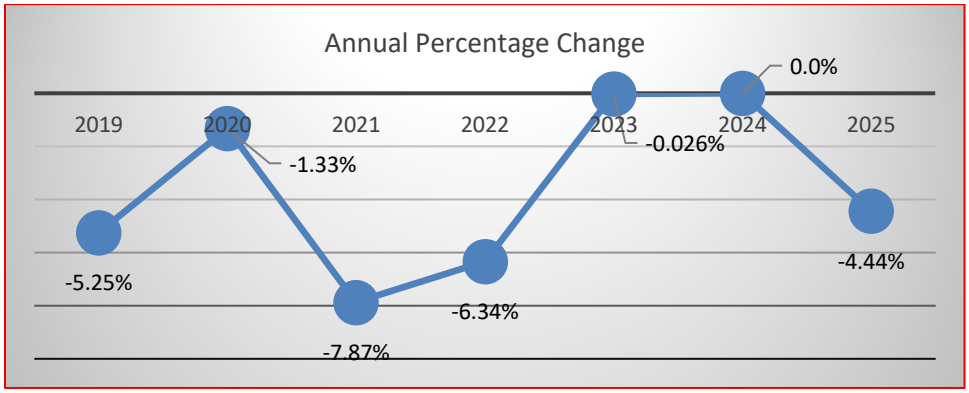
	Sun.	Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.
00	44	47	47	47	47	44	39
01	43	46	46	46	46	43	38
02	43	46	46	46	46	43	38
03	43	46	46	46	46	43	38
04	43	46	46	46	46	43	38
05	43	46	46	46	46	43	38
06	39	43	43	43	43	43	35
07	37	45	45	45	45	45	35
08	39	55	54	54	54	55	39
09	41	61	60	60	60	61	41
10	41	62	61	61	61	62	41
11	41	62	61	61	61	62	41
12	41	62	61	61	61	62	41
13	41	62	61	61	61	62	41
14	41	61	60	60	60	61	42
15	40	58	57	57	57	58	41
16	39	52	51	51	51	52	39
17	32	44	44	44	44	44	32
18	32	39	39	39	39	37	32
19	37	42	42	42	42	40	35
20	39	43	43	43	43	40	35
21	42	44	44	44	44	41	38
22	45	49	49	49	49	46	41
23	44	47	47	47	47	44	39

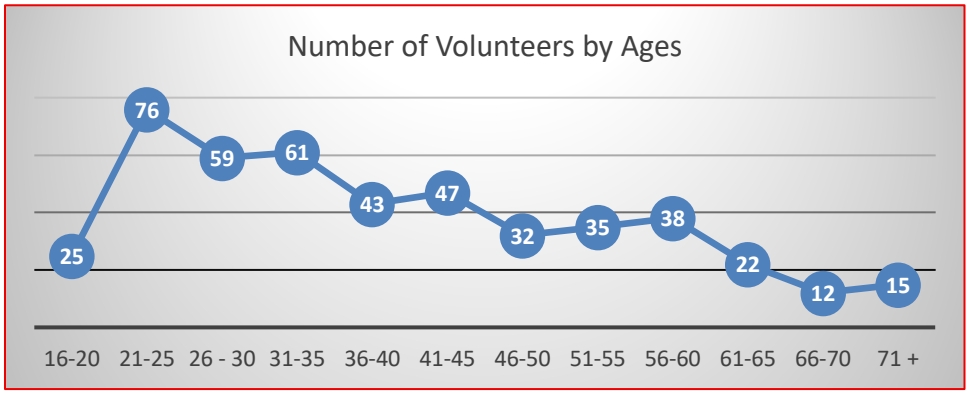
Demand Heat Map

	Sun.	Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.
00	369	296	315	267	277	319	388
01	316	273	204	228	208	261	285
02	270	222	237	193	194	205	251
03	216	202	225	177	204	198	215
04	237	233	186	224	183	188	227
05	253	296	268	247	294	248	261
06	322	395	383	362	345	354	312
07	386	555	531	524	574	570	388
08	507	673	616	652	660	694	552
09	620	804	772	724	850	802	661
10	613	843	822	747	826	852	660
11	681	837	815	798	890	857	709
12	687	862	824	784	891	910	739
13	653	862	836	802	887	832	722
14	684	828	833	813	847	850	722
15	734	829	823	852	876	879	783
16	711	866	844	842	878	938	773
17	749	929	846	939	908	907	811
18	810	808	782	755	916	926	767
19	713	706	723	696	818	775	771
20	651	622	660	656	643	634	777
21	549	533	521	491	573	609	665
22	426	457	417	461	469	512	607
23	332	339	324	341	398	388	460

Volunteer numbers were reviewed for Iredell County departments for the last seven years to determine trends in attracting and retaining volunteer firefighters. Additionally, the ages of volunteers in those departments were also examined. The following charts shows those growth trends, annual percentage changes from year to year, and ages of the county's volunteer force.







Fiscal Key Observations and Recommendations:

Currently, departments are required to submit annual financial reviews based on an Agreed-Upon Procedure developed in coordination with the county. However, this requirement is broadly defined, leading to inconsistencies in the scope and quality of the financial reviews submitted. Some departments receive a comprehensive financial review that includes statements of assets, liabilities, and net assets; statements of support, revenue, and expenses with changes in net assets; and functional expense statements. In contrast, other departments submit much more limited reports, sometimes consisting only of a statement of cash receipts and disbursements. While most reviews include an Independent Accountants' Review Report, some do not. Only one department submitted a financial review prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States, whereas the majority of departments used a cash basis of accounting. To ensure consistency and improve the usefulness of future financial reviews, it is recommended that the county revise its service agreement to specify both the type of financial review required and the accounting method to be used by all non-profit departments.

Seven departments ended the 2023 fiscal year with a reduction in net assets: Central School, Cool Springs, County Line, Ebenezer, Harmony, South Iredell Rescue, and Iredell Fire Department. The reported change in net assets reflects the difference between a department's total revenues and total expenses, which includes non-cash items such as depreciation. Depreciation is recorded as a functional expense and is included in both the department's financial statements and on IRS Form 990. Although it does not involve the expenditure of cash, depreciation represents the gradual decline in value of the organization's fixed assets. As a result, a negative change in net assets does not necessarily indicate that a department operated at a cash loss during the year. It may instead reflect the impact of non-cash expenses. Understanding this distinction is essential when evaluating a department's financial health, particularly its cash flow and operational sustainability.

The average unrestricted cash or cash equivalent (Fund Balance) amount of the twenty non-profit departments in FY 2024 was $711,785. The largest UCCE was held by the Troutman Fire Department at $2,898,835 and the smallest (below $200,000) were listed by the Stony Point and West Iredell Fire Departments.

The total annual revenue and total annual expenses of each department were compared by using the "Operating Margin Ratio" (Total Revenues/Total Expenses). This ratio indicates if an organization has annual revenues sufficient to meet the payment of annual operations. A ratio of 1 or higher is desired. These ratios are listed in the financial ratio section. All departments had an "Operating Margin Ratio" above 1.

The proportion of debt each fire department holds relative to its assets was calculated by dividing the department's total debt by its total asset value. This "Debt Ratio" shows the potential risks each department faces in terms of its debt load. Ratios greater than 1.0 indicate a potentially problematic amount of debt. All of the non-profit department's debt ratios were between 0.00 and .44, with several departments reporting zero debt. None of the department's ratios indicated a problematic amount of debt. It should be noted that Iredell County provides debt payment reimbursements for facility and apparatus debt service.

Volunteerism remains the backbone of fire service in Iredell County, but it is in decline. Over the past seven years, the average annual reduction in volunteer numbers has been 3.61 percent. Formal recruitment and retention programs may be helpful in keeping the volunteer fire service in Iredell County healthy into the future.

NFPA Standard 1901, Standard for Motorized Fire Apparatus, recommends moving fire apparatus to a reserve status at fifteen years; however, a note to that is an annual inspection of the apparatus can be performed to assess its ability to remain in front line service. Movement to the reserve fleet is necessary at twenty years of age. There are currently fourteen large apparatus across eleven departments at or within five years of the fifteen-year mark. As these vehicles are moved into reserve status in out years, a replacement vehicle would be required to replace its service. The NFPA standard requires the complete removal from service vehicles over the age of twenty-five. There are currently fifty-two (52) vehicles at or within five years of the twenty-year mark. The approximate replacement cost for all fifty-two vehicles is approximately $35,650,000.

There are three departments in need of Self-Contained Breathing Apparatus (SCBA) replacement (75 units). These units pre-date the NFPA 1981 2013 edition. It is recommended that these departments explore the continued purchase of apparatus common to the SCBA brand that is utilized by the majority of the departments. This will continue the current standardization of all department's SCBA inventories. This standardization can provide for more competitive pricing through larger quantity purchases if the three departments collaborate on the purchases. The standardized inventories of replacement/disposable parts across the county and seamless interoperability across all departments at emergency scenes will enhance firefighter safety. It is recommended that these departments apply to the FEMA Assistance to Firefighters grant program for funding assistance with the replacements. They will have improved award possibility due to the age of their current SCBA and, if the previous recommendation is followed, improved interoperability within the county. Approximate replacement cost ~$600,000.

NFPA 1851, *The Standard on Selection, Care, and Maintenance of Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting* recommends retiring

personal protective equipment (PPE) no more than ten years from date of manufacture. This is effectively a ten percent (10%) replacement of inventory each year. With hundreds of sets of turnout clothing (trousers and jackets) across twenty departments, the county/fire departments should explore cooperative purchasing of PPE each year to achieve a more competitive pricing schedule. As most departments purchase smaller numbers of PPE individually each year, collective purchasing of 100 or more sets per year will yield potential cost savings. This will require the departments developing common specifications for PPE when writing the annual request for proposals.

It is recommended that standardization specifications be established across all departments for the purchase of specialized equipment such as extrication equipment, cardiac defibrillators, and thermal imaging cameras. The benefits of standardization will be potentially increased purchasing power through larger quantity reduced pricing and, more importantly, increased fireground safety through improved interoperability and familiarization of equipment.

Fiscal Iredell County Contract Observations and Recommendations:

The current Iredell County service contract with non-profit fire departments was reviewed and found to be comprehensive in scope, addressing many key elements necessary for the delivery of contracted fire protection services. The items outlined below are not intended as criticisms of the existing agreement but rather as suggestions for enhancing the contract through improved clarity, accountability, and operational consistency. These considerations reflect practices adopted in other North Carolina jurisdictions and are intended to support the county's continued efforts to strengthen oversight, ensure effective service delivery, and protect public resources. Iredell County may wish to consider a number of these additional provisions for inclusion in future service agreements with their non-profit fire departments. Also, illustrative contracts with both a smaller and larger North Carolina are included in the Appendix of this report.

One area for future inclusion involves improved communication protocols between the fire department and the county. Service agreements could require departments to notify the county within a specified time frame—such as 30 days—of changes in board membership, key personnel, or any adverse actions or judgments issued by regulatory agencies. Additionally, agreements may clarify that no third-party beneficiaries exist, meaning only the county and the fire department have enforceable rights under the contract.

It may also be beneficial to attach an appendix that identifies all supplemental documentation required prior to contract approval. These documents might include the department's GIS map of its fire insurance and response district, organizational by-laws, mutual and auto aid agreements, first responder and specialized service agreements, annual audit information, board meeting notifications, and copies of any non-county service agreements. Collecting these documents up front can help ensure the county has a comprehensive view of each department's operational and administrative structure.

From a financial standpoint, contracts could impose expectations for adherence to county procurement policies and the development of depreciation schedules for capital equipment exceeding a set dollar threshold. Agreements may also establish minimum fund balance requirements based on a percentage of the department's annual budget and include provisions on how excess non-donor restricted funds may be utilized. Further, language can be added to address the proper disposal of equipment purchased with county funds to prevent misuse or premature liquidation of county-supported assets. The county might also require prior approval before a

department submits applications for state or federal grants that carry matching fund obligations or affect interoperability with existing equipment.

The county should examine the need for clearly defined insurance and indemnification clauses, ensuring that departments hold the county harmless for any liability or expense resulting from the negligence or willful misconduct of department personnel or agents. This can help protect the county from legal exposure stemming from the department's operations.

Operational performance standards could also be outlined in the contract, including expectations for minimum staffing levels on scene, mandated training in state or local certifications, and documentation of volunteer activity and recruitment efforts. The county may require departments to conduct public fire education outreach, create pre-incident plans for high-risk occupancies, and implement formal post-incident reviews under specified conditions, such as incidents involving civilian injury, death, or major property loss. Contracts might also include hydrant maintenance and testing obligations to ensure water supply readiness throughout the fire district. Personnel management provisions are another key area. Agreements can require compliance with federal and state employment laws, including the Fair Labor Standards Act, and mandate background checks for all prospective hires. Disqualifying offenses may be specifically listed. Likewise, the contract can require regular driver's license verification for apparatus operators and adherence to standardized compensation guidelines based on rank and tenure, if such guidelines are established by the county.

While it is prudent for departments to maintain a reasonable fund balance to support cash flow needs, respond to emergencies, and ensure operational continuity, excessively large reserves can tie up taxpayer dollars that might otherwise support broader needs across the fire service system. The fire departments receiving the bulk of their funding from the County enjoy a stable and recurring revenue stream, unlike non-profit organizations that rely on variable donations or grant cycles. Because of this financial stability, the justification for maintaining large, accumulated reserves is significantly diminished. A modest fund balance that satisfies basic liquidity and reserve requirements should be sufficient to ensure fiscal responsibility without limiting the availability of public resources for county-wide use.

Instead of designating a set dollar amount, the County could use threshold benchmarks, such as a minimum of 5 or 10% for expendable net assets and 25% for liquidity to represent a sound and conservative financial position. These benchmarks would provide enough flexibility for departments to operate safely without stockpiling funds unnecessarily. If a department's expendable net assets without donor restrictions or board designations exceed a maximum percentage, say 15% of

its total annual expenses, it would be appropriate for the County to consider further action. Three options could be used as part of future contract language.

1) The County could require any amount above the maximum percentage threshold be returned. This would emphasize the principle that excess tax-funded dollars not designated for immediate use should revert back to the County for reallocation where needed. That said, requiring a return of funds may be politically sensitive and difficult to enforce in practice.

Alternatively, 2) the department could be allowed to retain its excess funds if it submits a detailed plan showing how it intends to spend them down in accordance with county-established priorities. Acceptable uses could include apparatus replacement, station renovations, retiring existing debt, or making one-time emergency purchases such as SCBA replacements. Proposed spending plans should be reviewed and approved by county officials and reflected in the department's financial statements as board-designated funds.

If neither of those actions is taken, 3) the County could reduce the department's future fire tax funding in an amount equivalent to the excess reserves. This option allows the County to rebalance appropriations without forcing the immediate return of funds and ensures that future funding is adjusted to reflect the department's actual financial need.

Incorporating one or more of these provisions into future contracts would give the County better control over fire tax dollars, reduce the likelihood of overfunding, and ensure that fund balances are aligned with both operational needs and county-wide service priorities.

Finally, the structure and oversight of the fire department's board of directors may be defined in the contract. Provisions can clarify whether compensated employees or the fire chief may serve on the board, whether family members of staff may hold board positions, and if a portion of board membership must consist of community citizens. Contracts might also require the submission of updated organizational by-laws to ensure alignment with governance expectations.

Taken together, these considerations form the basis of a more structured and accountable relationship between Iredell County and the non-profit fire departments it supports. By incorporating these elements, the county can better manage risk, standardize service delivery, and uphold public trust in its emergency response system.

Financial Support Material:

Appendix[22] - Updated lists

Manufacturer	Age (Yrs)	Watts	Quantity	Department
Generators				
Generac	9	60,000		Central School
Generac	9	30,000		Central School
Honda	15	5,500	4	County Line
Predator	2	9,500	1	County Line
Cat	20	12,000	1	Harmony
Winco	25	18,000	1	Iredell Rescue
Winco	25	50,000	1	Lone Hickory
Honda Generators	8	2,000	3	Monticello
Honda	26	5,500	1	N. Iredell Rescue
Kohler	5	30,000	1	N. Iredell Rescue
Briggs & Stratton	8	5,000	1	Shepherds
Light Tower / Generator	16	6,000	1	Shepherds
Craftsman	2.5	3,300	2	S Iredell
Caterpillar (Station #1)	4	100,000	1	Stoney Point
Generak (Station #2)	16	10,000	1	Stoney Point
Smart Power Systems, Station 1	16	8,000	1	Stoney Point
Harrison Hydragen, Station 1, R	21	10,000	1	Stoney Point
Smart Power Systems, Station 2	27	10,000	1	Stoney Point
Smart Power Systems, Station 2	21	10,000	1	Stoney Point
Generac	24	17,000	1	Trinity
Generac	7	140,000	1	Trinity
Diesel	20	60,000	1	Troutman
Cummings (Natural Gas)	15	60,000	1	Troutman
Generac (Propane)	5	22,000	1	Troutman
Kawasaki GE 5000	15	5,000	1	W. Iredell
Genarac	15	50,000	1	Wikes-Iredell
Honda	30	2,000	1	Wikes-Iredell
Honda	25	2,000	1	Wikes-Iredell
Honda	11	2,000	1	Wikes-Iredell
		Total	33	

[22] Cells highlighted in yellow indicates information not provided by department in their data packets.

Manufacturer	Age (Yrs)	Quantity	Department
Thermal Imaging Cameras			
Flir	3	3	Central School
Scott	7	5	Cool Springs
Flir	6	1	Cool Springs
Seek	4	26	Cool Springs
Scott	3	1	County Line
Flir	3	1	County Line
MSA	10	1	County Line
MSA	10	2	Ebenezer
FLIR	1	1	Ebenezer
Flir	2	2	Harmony
MSA	15	3	Lone Hickory
Fliar Thermal Cameras	5	3	Monticello
Seek Attack Pro	1	4	Shepherds
Seek Fire Prp X	1	16	Shepherds
Flir KX	4	2	Shepherds
Flir K55	4	1	S. Iredell
	4	2	S. Iredell
Scott 3M V320 - Eng 1	5	1	Stoney point
Scott 3M V320 - Eng 2	5	1	Stoney point
Scott 3M V320 - Eng 3	5	1	Stoney point
Scott 3M V320 - Eng 4	5	1	Stoney point
ISG Infray	8	1	Trinity
Flir K55	2	5	Trinity
Flir K1	2	5	Trinity
MSA	4	5	Troutman
Flir k55	5	2	W. Iredell
flir k1	5	1	W. Iredell
ISG	12	1	Wilkes-Iredell
MSA	25	1	Wilkes-Iredell
Flir K65	2	3	Lake Norman
Seek TICs	1	2	Sheffield
Flir K53	4	4	Mount Mourne
Flir K2	4	4	Mount Mourne
	Total	112	

Manufacturer	Age (Yrs)	PSI (SCBA)	Quantity	Department
SCBA Fill Stations				
	15		1	Central School
Air Van	10		1	Central School
Stallion Air	1		1	Cool Springs
Stallion Air	1		1	Cool Springs
Bauer	1	6,000	1	County Line
Safe Air Systems	15		1	Ebenezer
Ingersol Rand	29	4,500	1	Harmony
Midwest Pro Air	20	6,000	1	Lone Hickory
Artic	4		1	Shepherds
Scott Revolve Air	10		1	Shepherds
Revolve Air Fill Station Four Bank	18		1	S. Iredell
Bauer Compressor	25	5,000	1	Stoney Point
Bauer Cascade System	10	6,000	1	Stoney Point
Safe Air Systems	15	5,500	1	Troutman
Stallion Air Fill	1	6,000	1	W. Iredell
Stallion Air Compressor	15	6,000	1	W. Iredell
Bauer	6	6,000	1	Wilkes-Iredell
	30		1	Lake Norman
SafeAir System CFS 2	20		1	Sheffield
Stallion Air Centaur	5	5,500	1	Mount Mourne
		Total	20	

Manufacturer	Age (Yrs)	PSI (SCBA)	Quantity	Department
RIT Packs				
Scott	14	4,500	1	Central School
Scott	4	4,500	1	Central School
MSA	4		2	Cool Springs
Scott	3		2	County line
MSA	5		3	Ebenezer
MSA	11		2	Harmony
Scott Ritt Packs	7		2	Monticello
MSA C1 4500	7	4500	1	Shepherds
Scott 5500	10	5500	2	Shepherds
Scott Rit-Pak III	2	4,500	2	S. Iredell
Scott Sled	7		1	S. Iredell
Scott 3M Rit-Pak	8		1	Stoney Point
Scott 3M Rit-Pak	2		1	Stoney Point
Scott 4500	11	4,500	1	Trinity
Scott	10		5	Troutman
MSA	10		2	W. Iredell
MSA G1	1		2	Sheffield
Scott Fast Attack Medium	5		4	Mount Mourne
		Total	35	

Manufacturer	Age (Yrs)	Quantity	Department
AEDs			
Phillips	8	10	Central School
Phillips			Cool Springs
LifePak 1000	15	7	County Line
PHILLIPS FRX	5	5	Ebenezer
Zoll	2	4	Harmony
Lifepak 1000	2	15	Iredell Rescue
LifePak 1000	5	2	Lone Hickory
LifePak 15	2	1	Lone Hickory
Phillip Heart Starts	15	5	Monticello
Phillip Heart Starts	2	5	N. Iredell
Phillips FR2	17	1	Shepherds
Phillips FR2	16	1	Shepherds
Heatstart FRX	16	1	Shepherds
Heatstart FRX	13	1	Shepherds
Heatstart FRX	13	1	Shepherds
Heatstart FRX	13	1	Shepherds
Heatstart FRX	10	1	Shepherds
Heatstart FRX	4	1	Shepherds
Heatstart FRX	4	1	Shepherds
Heatstart FRX	4	1	Shepherds
Heatstart FRX	2	1	Shepherds
Heatstart FRX	1		Shepherds
Heatstart FRX	1		Shepherds
Phillips FRX	2	3	S. Iredell
Heart Start	3	1	Stoney Point
Heart Start	4	1	Stoney Point
Heart Start	6	1	Stoney Point
Heart Start	6	1	Stoney Point
Heart Start	3	1	Stoney Point
Heart Start	2	1	Stoney Point
Heart Start	6	1	Stoney Point
Heart Start	6	1	Stoney Point
Heart Start	6	1	Stoney Point
Phillips heartstart FRx	16	6	Trinity
Philips	10	6	Troutman
Phillips Heart Start	20	6	W. Iredell
Physio	8	1	Wilkes-Iredell
Physio	15	1	Wilkes-Iredell
Physio	6	1	Wilkes-Iredell
Phillips	20	1	Wilkes-Iredell
HeartStart FRX	3	4	Lake Norman
LifePAK 1000		12	Sheffield
Phillips Heartstart FR3	10	5	Mount Mourne
	Total	120	

Manufacturer	Age (Yrs)	Radio Band(s)	Quantity	Department
Pagers				
Unication	3	G5 VHF/ 800	40	Central School
Unication	5	G1 VHF	10	Central School
Unication G-5			40	Cool Springs
Motorola Minitor 6			21	County Line
UnicationG4/G5	5		36	Ebenezer
Motorola	13	VHF	40	Harmony
Unication	3	800	30	Harmony
G-5 Unication	2	800mghz	40	Iredell Rescue
Unication G1	5		10	Lone Hickory
Unication G-5	3		23	Lone Hickory
Unication G-5	3		35	Monticello
Unication G-5			24	N. Iredell
Unification G Series			300	Shepherds
Unification G-5	5		10	S. Iredell
Unification G-5	3	800	40	Stony Point
Unication G-5	2	800-VHF	24	Trinity
Unication	2		10	Troutman
Unification	3		47	W. Iredell
Unication	3	Dual/ vhf 800	30	Wilkes-Iredell
Motoroyla Minitur 6	10	Vhf	20	Wilkes-Iredell
Motoryola Minitur 5	15	Vhf	15	Wilkes-Iredell
Unication G5	6	Dual/ vhf 800	30	Sheffield
Motorola Minitor VI	10	VHF	25	Mount Mourne
Unication	2	800	10	Mount Mourne
		Total	910	

Manufacturer	Age (Yrs)	Radio Band(s)	Quantity	Department
Portable Radios				
APX 4000 Motorola		800	20	Central School
APX 6000		800	30	Central School
APX 8000		800/VHF	5	Central School
APX 4500		800	10	Central School
EF Johnson		800/VHF	4	Central School
XTS5000		800	2	Central School
Motorola APX 6000		800	30	Cool Springs
Motorola APX 4000		800	24	Cool Springs
Motorola 6000 XE		Motorola	18	County Line
Motorola	5		40	Ebenezer
Motorola	13	800	20	Harmony
Motorola	9	800	32	Harmony
APX 6000	2	800 mghz	30	Iredell Rescue
APX 4000	6	800mghz	15	Iredell Rescue
Kenwood VP 900	7	Kenwood	13	Lone Hickory
Kenwood TK-2170	15	Kenwood	15	Lone Hickory
Motorola 6000	6	Motorola	15	Lone Hickory
Motorola 8000	8	Motorola	5	Lone Hickory
Apx 4000	10		14	Monticello
Apx 6000	5		20	Monticello
Ef Johnson	15		11	Monticello
APX 6000	2		22	N Iredell
APX 4000	3		6	N Iredell
Motorla 800 mhz	10.5			Shepherds
EF Johnson				Shepherds
APX 4000			4	S. Iredell
APX 6000			30	S. Iredell
APX 6000XE			9	S. Iredell
APX 7000			7	S. Iredell
Motorola HT1250	11	VHF	15	Stony Point
Motorola 800 DB	7	800	8	Stony Point
Motorola APX 6000	5	800 Single	15	Stony Point
Viking VP 900	9	800 Dual	2	Stony Point
Motorola	5	Viper	50	Troutman
Motorolla			40	W. Iredell
EF Johnson			4	W. Iredell
Motorola	7	Dual band	7	Wilkes-Iredell
Motorola	6	Single band	15	Wilkes-Iredell
APX 6000				Lake Norman
Motorola APX 6000 - Iredell		Dual band	14	Sheffield
Motorola APX 7000 - Davie	8	Dual band	11	Sheffield
Motorola APX 6000		Dual band	10	Sheffield
Motorola APX 6000	5	800	27	Mount Mourne
		Total	669	

Manufacturer	Age (Yrs)	Radio Band(s)	Quantity	Department
Mobile Radios				
	5	800	11	Central School
EF Johnson		VHF/800	2	Central School
Motorola		800		Cool Springs
Motorola APX 7500	10	Motorola	5	County Line
Motorola	5		9	Ebenezer
Motorola	11	800	12	Harmony
6500	5	800mghz	6	Iredell Rescue
pm1500	9	800 mghz	4	Iredell Rescue
VM900	5	Kenwood	6	Lone Hickory
VM7000	4	Kenwood	4	Lone Hickory
motorola apx 4500	5		6	Monticello
Kenwood	5		2	Monticello
	10		2	N. Iredell
XLT 2500	7		2	N. Iredell
CM 300 VHF	20		1	N. Iredell
CDM 1250	12		1	N. Iredell
APX 4500			7	S. Iredell
APX 6500			4	S. Iredell
APX 7500			1	S. Iredell
Harris 100F			1	S. Iredell
XTL 5000			5	S. Iredell
Motorola DB	7	800	8	Stoney Point
Motorola VHF CDM 1550	12	VHF	8	Stoney Point
Motorola APX 6000	5	800	23	Trinity
Kenwood VP900	10	800-VHF	15	Trinity
Kenwood vp8000	1	800-VHF	6	Trinity
Motorola	5	Viper	20	Troutman
Motorolla APX 6000	2022		6	W. Iredell
Kenwood	2005		2	W. Iredell
Motorola	6	Single band	7	Wilkes-Iredell
Motorola	6	Dual band	1	Wilkes-Iredell
Motorola APX4500	3		8	Lake Norman
Motorola			7	Sheffield
Motorola APX 4500		800	7	Mount Mourne
		Total	209	

Manufacturer	Age (Yrs)	Radio Band(s)	Quantity	Department
Base Stations				
Motorola	20	VHF	3	Central School
Motorola	10	800	1	Central School
Harris	7			Cool Springs
Motorola	15			Cool Springs
Motorola	11	800	1	Harmony
Kenwood Next Edge	6	800mghz	1	Iredell Rescue
Kenwood VHF	10	Single VHF	2	Lone Hickory
Kenwood	5		1	Monticello
CM 300 vhf	25		1	N. Iredell
Motorola			2	S. Iredell
Motorola CDM 1550	25	VHF	1	Stoney Point
Kenwood tk 8150	6	800	2	Trinity
Motorola	5	Viper	3	Troutman
Motorolla APX 4500	2022		2	W. Iredell
Motorolla	10	VHF		Wilkes-Iredell
Motorola APX4500	3		1	Lake Norman
Motorola			1	Sheffield
Motorola APX 4500		800	2	Mount Mourne
		Total	24	

Manufacturer	Age (Yrs)	Quantity	Department
Extrication Equipment			
Holmatro	4	3	Central School
Amkus	20	2	Central School
Amkus Spreaders	2	1	County Line
Amkus Cutters	2	1	County Line
Amkus Ram	2	1	County Line
Genesis	13	2	Harmony
Genesis	6	3	Harmony
Amkus Combitool	3	1	County Line
amkus e draulic spreaders	2	2	Iredell Rescue
amkus e draulic cutters	2	2	Iredell Rescue
amkus e draulic rams	2	2	Iredell Rescue
Hurst Cutter		3	Lake Norman
Hurst Ram		6	Lake Norman
Hurst Spreader		3	Lake Norman
Hurst E-draulic	9	1	Lone Hickory
Hurst E-draulic	9	1	Lone Hickory
Hurst E-draulic	5	1	Lone Hickory
Hurst Hydraulic	20	1	Lone Hickory
Hurst combi tool with pump	20	1	Monticello
Junk Yard struts	20	6	Monticello
Hurst Edraulic Spreader	8	4	Mount Mourne
Hurst Edraulic Cutter	8	4	Mount Mourne
Hurst Edraulic Ram	8	5	Mount Mourne
Hurst Edraulic Strong Arm	6	2	Mount Mourne
Paratech tripod kit	2	1	N. Iredell
Paratech hitch kit	2	1	N. Iredell
Paratech gold strut kit	2	1	N. Iredell
Paratech grey kit	2	1	N. Iredell
Paratech 11bag airbag set	1	1	N. Iredell
Rescue 42 kits	18	3	N. Iredell
Confined space fan	15	1	N. Iredell
Confined space com box	15	1	N. Iredell
Confined space air cart	15	1	N. Iredell
Amkus spreader	25	3	N. Iredell
Amkus cutters	25	5	N. Iredell
Amkus combi	25	2	N. Iredell
Ram 20	25	2	N. Iredell
Ram 30	25	2	N. Iredell
Ram 40	25	2	N. Iredell
Ram 60	25	2	N. Iredell
Battery amkus spreader	8	3	N. Iredell
Battery amkus cutter	8	3	N. Iredell
Battery ram	8	2	N. Iredell
Battery combi	8	1	N. Iredell
Hurst Edraulic Combi Tool	8	1	S. Iredell
Hurst Edraulic Spreader	10	1	S. Iredell
Hurst Edraulic Spreader	1	1	S. Iredell
Hurst Edraulic Spreader	2	1	S. Iredell
Hurst Edraulic Cutter	10	1	S. Iredell

Manufacturer	Age (Yrs)	Quantity	Department
Extrication Equipment			
Hurst Edraulic Cutter	10	1	S. Iredell
Hurst Edraulic Cutter	2	1	S. Iredell
Hurst Edraulic Cutter	1	1	S. Iredell
Hurst Edraulic Ram	10	1	S. Iredell
Hurst Edraulic Ram	2	1	S. Iredell
Hurst Edraulic Ram	1	1	S. Iredell
Ajax 711	5	1	S. Iredell
Hurst Spreader	11	1	Shepherds
Hurst Ram	11	1	Shepherds
Hurst Cutter	11	1	Shepherds
Hurst Spreader	10	1	Shepherds
Hurst Ram	10	1	Shepherds
Hurst Cutter	10	1	Shepherds
ResQTec Hydraulic Ram	18	1	Shepherds
ResQTec Hydraulic Cutter	18	1	Shepherds
ResQTec Hydraulic Combi	16	1	Shepherds
ResQTec Hydraulic Spreader	8	1	Shepherds
ResQTec Hydraulic Pump	18	1	Shepherds
Amkus	9	1	Shepherds
Amkus	9	1	Shepherds
Amkus	9	1	Shepherds
Amkus Hydraulic Pump	9	1	Shepherds
Hurst Edraulic Combi	2	2	Stony Point
Hurst Edraulic Spreader	5	1	Stony Point
Hurst Edraulic Cutter	5	1	Stony Point
Hurst Edraulic Ram	11	1	Stony Point
Amkus Hydraulic Spreader	18	2	Stony Point
Amkus Hydraulic Cutter	18	2	Stony Point
Amkus Hydraulic Ram	18	4	Stony Point
Hurst Edraulic Combi tool	2	1	Trinity
Hurst Edraulic Spreaders	2	1	Trinity
Hurst Edraulic Cutters	2	1	Trinity
Amkus Cutters	18	1	Trinity
Amkus Spreaders	18	1	Trinity
Amkus Ram	18	1	Trinity
Hurst edraulic spreader	4	5	Troutman
Hurst edraulic cutter	3	4	Troutman
Hurst edraulic combi-tool	3	4	Troutman
Hurst edraulic ram	3	4	Troutman
Amkus GH2S2-XL	15	3	W. Iredell
Amkus AMK-25 Cutter	15	1	W. Iredell
Amkus AMK-30CXSPREADER	15	2	W. Iredell
Amkus AMK-25C Combinatio	15	2	W. Iredell
Amkus AMK-30R Ram	15	2	W. Iredell
Amkus AMK-40R Ram	15	2	W. Iredell
Hurst Edraulic Tool	15	1	W. Iredell
Ankus cutters	2	1	Wilkes-Iredell
Ankus Spreaders	2	1	Wilkes-Iredell
	Total	170	

Manufacturer	Age (Yrs)	Quantity	Department
Turn Out Gear (Coats/Trousers)			
Globe	4	9	Central School
Viking	6	12	Central School
Innotex	6	8	Central School
Morning Pride	4	1	Central School
Morning Pride	5	60	Cool Springs
Globe	5	20	Cool Springs
FireDex	0	5	County Line
FireDex	1	5	County Line
FireDex	2	4	County Line
FireDex	3	4	County Line
FireDex	4	5	County Line
FireDex	5	6	County Line
FireDex	6	3	County Line
FireDex	7	3	County Line
Globe/Fire Dex	5	46	Ebenezer
Morning Pride	1	8	Harmony
Morning Pride	9	5	Harmony
Morning Pride	8	5	Harmony
Morning Pride	7	5	Harmony
Morning Pride	6	5	Harmony
Morning Pride	5	5	Harmony
Morning Pride	4	5	Harmony
Morning Pride	3	5	Harmony
Morning Pride	5	39	Lone Hickory
Inno Tex	2	14	Lone Hickory
Fire Turnout gear	5	36	Monticello
Firedex coat	4	20	N. Iredell
Firedex pants	4	20	N. Iredell
Complete Sets In Service	3	63	Shepherds
Sets in Reserve	7	23	Shepherds
FireDex	8	14	S. Iredell
Lion	6	7	S. Iredell
Lion	5	4	S. Iredell
Morning Pride	5	15	S. Iredell
Morning Pride	4	9	S. Iredell
Globe	3	5	S. Iredell
Globe	2	8	S. Iredell
Globe	1	17	S. Iredell
Globe GXCEL Coats	10	4	Stony Point
Globe GXCELTrousers	10	4	Stony Point
Globe GXCEL Coats	7	10	Stony Point
Globe GXCELTrousers	7	10	Stony Point
Globe GXCEL Coats	6	10	Stony Point
Globe GXCELTrousers	6	10	Stony Point
Globe GXCEL Coats	3	1	Stony Point
Globe GXCELTrousers	3	1	Stony Point
Globe GXCEL Coats	1	5	Stony Point
Globe GXCELTrousers	1	5	Stony Point
FireDex Coat	5	10	Trinity
FireDex Pant	5	10	Trinity
Globe Coat	2	20	Trinity
Globe Pant	2	20	Trinity
Firedex Coat	8	10	Trinity
Firedex Pant	8	10	Trinity
Lakeland Coat	1	2	Trinity
Lakeland Pant	1	2	Trinity
Globe Xtreme Coats	5	100	Troutman
Globe Xtreme Pants	5	100	Troutman
Turnout Coat		50	W. Iredell
Turnout Trouser		50	W. Iredell
Firedex	10	13	Wilkes-Iredell
Firedex	8	11	Wilkes-Iredell
Firedex	5	6	Wilkes-Iredell
Globe/Morning Pride		80	Lake Norman
FireDex	5	12	Sheffield
Globe and Morning Pride coats		40	Mount Mourne
Globe and Morning Pride trousers		40	Mount Mourne
	Total	1174	

Rostered Volunteer Trends for Iredell County

Iredell County, NC Changes in Firefighter Volunteerism in Recent Years										
As of April 2025										
		Volunteers on Roster	Volunteers on Roster	Volunteers on Roster	Volunteers on Roster	Volunteers on Roster	Volunteers on Roster	Volunteers on Roster	Volunteers on Roster	
Name of Department	FDID	2018	2019	2020	2021	2022	2023	2024	2025	
Central School	4901	36	42	39	38	37	40	37	39	
Cool Springs	4902	38	38	46	50	44	48	60	54	
Ebenezer	4915	49	39	38	37	26	27	30	26	
Harmony	4903	48	55	57	58	49	42	35	30	
Lake Norman	4904	33	17	14	11	9	7	7	7	
Monticello	4916	26	24	27	26	27	20	24	24	
Mount Mourne	4906	14	15	17	11	19	23	9	3	
Shepherds	4907	35	33	24	23	15	16	18	24	
South Iredell	4908	33	39	43	35	35	33	36	35	
Trinity	4910	35	35	31	25	29	33	34	34	
Troutman	4911	39	28	26	19	16	12	4	4	
Union Grove	4912	37	34	31	31	29	34	34	34	
Wayside	4914	18	16	15	12	11	12	16	16	
West Iredell	4913	35	36	37	34	38	36	39	36	
		476	451	445	410	384	383	383	366	
			-5.25%	-1.33%	-7.87%	-6.34%	-0.026%	0.0%	-4.44%	**-3.61%**
										Average loss of % per year

Compensation Baseline Using Living Wage for Iredell County

IREDELL COUNTY PAY SCHEDULE OPTION BASED ON 2025 LIVING WAGE				
Position Titles and Minimum Salary	**Rank differential**	**Min Pay**	**Midpoint (+30%)**	**Max Pay (+30%)**
Iredell 2025 Baseline Living Wage		**$48,939**		
Firefighter 1		**$48,939**	**63,621**	**82,707**
Firefighter 2	**(+5%)**	**$51,386**	**66,802**	**86,842**
Firefighter 3	**(+5%)**	**$53,955**	**70,142**	**91,184**
Driver/Operator (Engineer)	**(+5%)**	**$56,653**	**73,649**	**95,744**
Company Officer 1 (Lieutenant)	**(+5%)**	**$59,486**	**77,332**	**100,531**
Company Officer 2 (Captain)	**(+10%)**	**$65,435**	**85,066**	**110,585**
Battalion Chief (Chief Officer I)	**(+10%)**	**$71,978**	**93,571**	**121,643**
Division Chief (Chief Officer II) - Exempt	(+10%)	$79,176	102,929	133,807
Executive Officer 1(Asst. Chief) - Exempt	(+10%)	$87,093	113,221	147,187
Executive Officer 2 (Deputy Chief) - Exempt	(+10%)	$95,802	124,543	161,905
Executive Officer 3(Fire Chief) - Exempt	(+15%)	$110,173	143,225	186,192

Section 8: Appendix Documents

Appendix A – Core Observations and Recommendations:

The NCFCC collective assessment team recommends the following 21 core recommendations for Iredell County to strengthen and improve the fire and rescue service delivery system:

1. Maintain a Unified Service District System.
   Years ago, Iredell County made the decision to establish a countywide fire protection service district as provided for by North Carolina General Statutes. Iredell County is ahead of many other North Carolina counties by already establishing a unified fire protection service district that funds the entire service delivery system. The assessment team recommends that Iredell County continue use of the unified service district system/structure. This structure places financial responsibility for supporting fire services on those property owners that receive direct services and benefits through the insurance rating system that provides insurance premium discounts. This structure also supports fire protection services like every other local government service. Within the unified service district funding system, it is additionally recommended that all salary and benefit funding be separately designated and used only for that purpose. Hence, following the same practice that most local governments utilize. Contracting fire departments can put money INTO the salary and benefits accounts if they choose, but they cannot TAKE salary and benefits funding for other operational needs. This model is used in some other North Carolina counties. In those counties, these salary and benefits dollars are separated within the county's adopted annual budget ordinance. If significant situations arise, the contracting fire departments can request the county commissioners amend the budget. However, the intent is to keep personnel costs focused on personnel, especially as Iredell County grows into the future and personnel and benefit costs become greater.

2. Utilize an Alternate Funding Model to Support Core Fire Departments:
   Iredell County's current funding model is primarily based upon generally equal distribution of funding across multiple fire departments, both for fire departments in-county and out-of-county. The current funding formula was recognized as a concern by multiple stakeholders during the analysis. Iredell County should consider an alternative funding model which would apply an equitable formula for in-county non-profit contracting fire departments based upon the hazards and risks within each individual fire district. To upgrade the current system, it is recommended that each contracting fire department first be provided a base amount of funding to provide core operational expenses, such as models used by Cumberland, Gaston, Granville and other counties,

who establish a base amount such as $250K. Contracting fire departments with secondary or third stations typically have a higher base with an additional amount, such as $50K added per additional station. Beyond the base funding, any additional funding would be added based upon an equitable formula that considers aspects such as call volume, population, square miles, address points, property valuation, square footage (and any other available viable factors). Within the report, a formula for consideration is provided with equal weights on each dynamic. However, Iredell County will need to decide on the most appropriate weights that would be applicable across the in-county contracting fire departments.

As an illustrative example only, each in-county contracting fire department has an annual base set at $250K. This example fire department has two stations, so the total base is increased to $300K. The hazard and risk elements evaluated include 1) population, 2) address points, 3) property valuation and 4) total square mileage, with each of the four elements equally weighted/valued at 25%. After paying the base amounts to all in-county fire departments, there is $2 million remaining for distribution based upon hazard and risk. Running illustrative data through the formula would indicate in this example that Iredell County would pay the illustrative fire department 11.5% of the available funds, or 11.5% of $2 million, which would be an additional $230K plus the $300K, or a total of $530K. Note, that the hazard and risk percentage should be calculated on a three-year rolling average to even out or smooth the funding for each fire department over time.

Element	Weight	Entire Iredell County Total Unincorp.	This District's % of Unincorp. Area	Multiplied
Population	25%	200,000	12%	3%
Address Points	25%	70,000	15%	3.75%
Valuation	25%	$25 Billion	8%	2%
Total Square Miles Covered	25%	500	11%	2.75%
TOTAL	100%			11.5%

3. Out-of-County Fire Department Cost Share:
The assessment team recommends that Iredell County establish an equitable cost-share formula for out-of-county contracting fire departments that reflects services provided to Iredell County contrasted with the fire department's home county. To accurately construct this cost share proportion, an analysis must be completed with data from the adjoining county and Iredell County, such as call volume, population, valuation, address points, etc. Iredell County should only fund an appropriate proportion of the out-of-county fire department's operating expense using this balanced cost-share methodology.

As an illustrative example only, an out-of-county fire department has a total annual department budget of $500,000. The cost-share elements evaluated include 1) population, 2) address points, 3) property valuation and 4) total square mileage, with each of the four elements equally weighted/valued at 25%. Running illustrative data through the formula would indicate in this example that Iredell County would be responsible for 35.5% of the total budget, or $177,500. The adjoining county would be responsible for 64.5% of the fire department's total budget or $322,500.

Element	Weight	Adjoining County	Iredell County	Total Served	Iredell's %	Multiplied
Population	25%	20,000	10,000	30,000	33%	8.25%
Address Points	25%	500	200	700	29%	7.25%
Valuation	25%	$10 Million	$8 Million	$18 Million	44%	11%
Total Square Miles Covered	25%	35	20	55 mi2	36%	9%
TOTAL	100%					35.5%

4. Municipal Coverage with Closest Station Response using Cost Share Model:
Closest fire station response is a best practice in North Carolina. Where municipal fire departments can provide the closest unit response into the unincorporated areas of Iredell County, the assessment team recommends that Iredell County contract with municipal governments to provide first due fire and rescue services. There are several important variables that must be explored in each of these areas, including water supply and determining the most appropriate fire district boundaries between those fire departments in the unincorporated areas and the municipal fire department. Also, street/road centerlines should never be used as fire district boundaries.

Additionally, the assessment team recommends that municipal fire departments have a cost-share calculation of their entire fire department operating budget and that Iredell County appropriately fund the portion of the municipal fire department budget that serves unincorporated areas of Iredell County. This model provides a reasonable and fair cost-share arrangement between the county and the municipality whereas the appropriate level of funding is coming from each local government entity. For example, if the final cost-share calculation determined that 95% of the hazard, risk and demand for the Mooresville Fire Department was within the Town of Mooresville and 5% was within Iredell County unincorporated area, then Iredell County would pay the Town of Mooresville for 5% of the cost of the fire department's operating budget. The elements of the cost share formula and the weights on each element must be identified and approved by Iredell County to apply the formula for this purpose. Also, the percentage should be calculated on a three-year rolling average to even out or smooth the funding for each local government over time.

In particular, the assessment team recommends that a cost-share equity analysis for Troutman is needed between the town and the unincorporated county area for funding parity. With the growth in the Troutman area, the Town of Troutman needs to develop a transition plan to take full responsibility for the fire department as a part of town government operations. Developing the appropriate cost-share agreement between Troutman and Iredell County would be an excellent first step in that important process.

In the illustrative example below, each element has equal value at 25% each. The total served by the municipality is contrasted with what is served in the unincorporated area and the percentage of that is defined, then multiplied by the weight. If the municipal fire department had a $7,000,000 annual operating budget, then the unincorporated area would represent 17.75% of that, or $1.25 Million.

Element	Weight	Total Served by the Municipality (Includes Unincorp.)	Unincorporated Portion of the Total Served by the Municipality	Unincorp. Iredell's %	Multiplied
Population	25%	50,000	10,000	20%	5%
Address Points	25%	15,000	2,500	17%	4.25%
Valuation	25%	$5 Billion	$1 Billion	20%	5%

Total Square Miles Covered	25%	35 square miles	5 square miles	14%	3.5%
TOTAL	100%				17.75%

Note with any of the cost-share models, Iredell County would need to closely review the respective fire department budgets and the agreed upon weights placed on each of the dynamics that are calculated within the formula. The county's funding amount also must be able to be funded through the service district tax and approved by the County Commissioners with each fiscal year. However, the cost-share model provides a vehicle to accomplish a reasonably equitable funding structure.

5. Out-of-County Response District Adjustment Where Practical:
   The assessment team recommends that out-of-county contracting fire departments should be re-evaluated for coverage to ensure that equitable coverage could not be provided from existing fire departments within Iredell County. This would be with Wilkes-Iredell (potential coverage from Central) and a portion of East Alexander (potential coverage from West Iredell). In general, closest fire stations should respond to emergency calls for service. However, some reasonable weighting of that calculation can be considered in any place where Iredell County does not immediately and directly dispatch the responding fire departments. Potential response time delays can occur when dispatching out-of-county fire departments.

6. Transition for Monticello:
   It is recommended that Iredell County begin merger discussions with Monticello and neighboring fire departments to chart a course forward for fire services in this area of the county. With the planned expansion of the City of Statesville Fire Department towards the airport and the proximity of Monticello to neighboring fire departments, a transition plan with Monticello, Iredell County and neighboring fire departments (West Iredell and Trinity) needs to occur. The current Monticello fire response district should develop a plan to be transferred to the closest stations around them and/or merge their operations. The assessment team recommends that a projected merger date at the beginning of an identified fiscal year (Such as 7-1-26 or 7-1-27) be set and that work begin to make modifications and help transition volunteers to adjoining fire departments. Additionally, repurposing the current fire station facility (160 Travis Loop Road, Statesville) could be a potential viable option for Iredell County to consider.

Monticello considering a merger with neighboring fire departments can bring additional value to the western region of Iredell County as well. As an illustrative example, based upon the most recent ISO data from 2024, Monticello was able to provide less than 8 firefighters (7.62) internally on structure fires occurring within their fire district. Approximately 76% of the total responding firefighters to those incidents came from automatic aid responses. Additionally, when reviewing data from the West Iredell fire district, they too were able to provide less than 7 firefighters (6.95) on structure fires within their district, with approximately 60% of the total responding firefighters coming from automatic aid fire departments. If there was consolidation between Monticello, West Iredell and Trinity, it is probable that a higher number of firefighters would be able to respond internally and there could be some less direct dependence on automatic aid firefighters. If this transition work began soon, it would be feasible for changes to be made for the FY 26-27 fiscal year.

The distance from the City of Statesville's planned fire station 2 location is only 1.33 miles from Monticello's fire station, enabling a potential reconfiguration with the City of Statesville in consideration moving forward.

7. Transition for Mount Mourne and Mooresville:
   As soon as conditions will allow, the assessment team recommends that Iredell County begin discussions with the Town of Mooresville and Mount Mourne to develop a transition plan for the Town of Mooresville to directly service additional unincorporated areas of Iredell County in the Mount Mourne area. With the fire station facility at 1577 Mecklenburg Highway, Mount Mourne can effectively serve into the future. Iredell County will need to lead this process to ensure that taxpayer dollars are properly managed due to a pre-existing loan for station renovations by Mount Mourne.

   The distance between the Mount Mourne fire station and the proposed Langtree Road Town of Mooresville fire station is only .38 of one mile. This illustrates an opportunity that the overall system would benefit for some consolidation where and when possible, for sustainable service delivery moving forward.

8. Transition for Shepherds #1 and #2 and Mooresville:
   Additionally, as soon as conditions will allow, the assessment team recommends that Iredell County begin discussions with the Town of Mooresville and Shepherds to develop a transition plan for the Town of Mooresville to directly service additional unincorporated areas of Iredell County in the Shepherds area. These discussions are focused on the Shepherds #1 (2014 Charlotte Highway, Mooresville) and Shepherds #2 (204 Doolie Road, Mooresville) station locations to integrate with the Town of Mooresville in the

future. This action would enable Shepherds to more strongly focus efforts and staffing on the former two Wayside fire stations. Again, Iredell County leadership should be integral to leading this process.

Shepherds #2 (204 Doolie Road) is 2.43 miles from Mooresville Station 2 (186 Knob Hill Road), presenting an opportunity for reconfiguration of the service delivery system in this area moving forward.

Also, a future Town of Mooresville station may be on Mooresville Cornelius Road, which is 1.78 miles from the Troutman Station #2 facility. South Iredell also has a fire station 2.87 miles from the Town of Mooresville Fire Station #1. These sites may also present beneficial long-term planning between Mooresville and Iredell County.

9. Transition for Shepherds #3 and Statesville as well as Ebenezer and Cool Springs Considerations:
The assessment team recommends that Iredell County begin discussions with the City of Statesville and Shepherds to develop a transition plan for the City of Statesville to service additional unincorporated areas of Iredell County in the Shepherds area. These discussions are focused on the Shepherds Station 3 (234 Bethesda Road, Statesville) area to integrate with the City of Statesville Fire Department in the future. This follows the same closest station response plan as noted earlier and is consistent with seeking effective ways of contracting with municipal fire departments while demonstrating commitments of support to contracting private, non-profit fire departments to serve unincorporated areas of Iredell County where and when most effective and efficient and to sustain firefighter volunteerism within Iredell County as long as possible.

Statesville's planned fire station 6 is located 1.56 miles from Shepherds fire station #3, presenting the above opportunity for reconfiguration.

It should also be noted that Ebenezer is 1.15 miles from Statesville's planned fire station 7. Additionally, this station placement and area should also be part of the long-term service delivery discussion between Iredell County and the City of Statesville. It should also be noted that there are areas in the northeast part of Ebenezer's district that are beyond the 5-mile (ISO) and 6-mile (OSFM) distance coverages.

Additionally, Statesville's current fire station #4 (115 Martin Lane) is 1.61 miles from the Cool Springs fire station #1, providing additional opportunities for collaboration and partnership moving forward. Iredell County should also evaluate the proximity of Cool Springs Station 1 and Statesville's Station 4 for coverage effectiveness.

10. Encouragement for Voluntary Mergers Where Feasible:
Beyond the fire departments specifically noted in the above recommendations (6, 7, 8, and 9), the assessment team also recommends that Iredell County encourage other current private, non-profit contracting fire departments to voluntarily explore merger opportunities to develop a more centralized service delivery system long-term. With the current trends of volunteer firefighters continuing to diminish and cost of essential equipment dramatically increasing, it would be wise for Iredell County to ask current providers to seek how they could best merge or unify their operations and support those endeavors through conducting feasibility analysis and facilitation of the merger processes. This is a best practice in North Carolina and could serve Iredell County well long-term. The fire service leadership in Iredell County could drive merger changes where practical and where it makes business sense to do so. Such progressive moves would help sustain the current delivery system for a longer period. As fire departments become more regional in nature, service levels can also improve. As one example, other North Carolina counties have established the need for shift Battalion Chiefs to provide coverage for 3-4 station areas. This regional approach aspect could improve the operational capability within Iredell County and bring additional uniformity to the overall organizational structure long-term.

11. Strengthen Firefighter Staffing, Especially with Lake Norman District, and Utilize Firefighter Staffing Squads:
Firefighter staffing levels are critically important to positive outcomes of incidents and firefighter safety. Staffing can be achieved through either volunteer service, career service or a combination of the two. In particular, the assessment team is concerned with the level of total staffing at the Lake Norman Fire Department. In the last ISO review in 2022, Lake Norman placed less than 5 persons (4.77) on the scene of structure fires, with 76% of the responding staffing within the Lake Norman fire district coming from automatic aid fire departments. This was the lowest number of firefighters from the primarily responsible fire department found on recent records within Iredell County. Additionally, data in this analysis demonstrates significant hazards and risks reflective of population, property valuation, size and complexity of structures and zoning attributes. Furthermore, much of the Lake Norman fire district is on a peninsula and has limited access from adjoining directions.

To begin to address these gaps in the short term, Iredell County has implemented a pilot program that has placed a couple county EMS employees who are certified firefighters to work on the Lake Norman fire apparatus. The pilot EMT/Firefighter model is only known to be used in one other North Carolina county at this time and there are some ISO rating challenges that come with using the model applied in this pilot.

As one of the most acute staffing concerns, the assessment team recommends that Iredell County re-evaluate the staffing situation with the Lake Norman fire district and determine an adequate number of firefighters necessary for initial response by conducting a critical task analysis (CTA). Furthermore, it is recommended that the county adjust firefighter staffing levels by one of several methods outlined within this report.

It is recommended that Iredell County continue to utilize and support the volunteer-based service delivery system for as long as conditions will possibly allow. However, it is recognized that realistically the volunteer system will need some supplemental support moving forward.
In the shorter term, it is additionally recommended that Iredell County consider establishing a consistent supplemental staffing squad of at least four (4) firefighters to supplement the volunteer firefighters across Iredell County and provide additional personnel on the scenes of fire emergencies. These personnel would be county employees and serve all the people of Iredell County as needed and available. This supplement could be implemented for peak time operations, or for 24-hour operation. To operate this 4-person squad for 24-hour operation, a minimum of fifteen (15) career personnel would need to be hired.

These personnel are recommended to operate in a service truck and complement the volunteer personnel responding with fire engines/tankers, etc. This staffing concept could be expanded as future conditions dictate. It is critical to note that this model should only be considered as a supplement to the valuable services provided by the dedicated volunteer firefighters in the county, especially during the most challenging time for staffing - weekdays. It is NOT being recommended to replace volunteer personnel in any way whatsoever but rather supplement volunteer personnel. The squad operation is a best practice model in North Carolina and is currently utilized by Guilford, Cabarrus and Forsyth Counties. Beyond supplemental response, the squads conduct training with contracting non-profit fire departments, perform hose testing, non-destructive ladder testing, air pack maintenance and other support services for contracting fire departments within the Iredell County service district. Specifically, this recommendation is for one squad to be initiated by Iredell County. However, when that investment proves successful, additional resources can be invested and the program expanded.

Last, it should be noted that a Town of Mooresville fire station is planned approximately 1.17 miles from the current Lake Norman fire station. Iredell County staff and Town of Mooresville staff should evaluate what viable options could be utilized in this situation as well. It must be noted that the general tip of the Lake Norman peninsula cannot be properly reached from the planned

Town of Mooresville fire station alone. This is an important factor due to proximity, travel time, hazard and risk of structures and automatic aid arrival times for an effective response force.

12. Consolidate and Focus Current Rescue Squads:

The assessment team recommends that Iredell County evaluate models to consolidate Iredell County Rescue Squad and North Iredell Rescue Squad into one focused organization. In addition, the scope of services that the county supports should be re-evaluated by Iredell County and focus efforts on specialized rescue services. The consolidated rescue squad could remain a private, non-profit corporation and contract with Iredell County. Conversely, the rescue squad operation could also become an integral part of Iredell County's Emergency Medical Services (EMS) operation.

Iredell County is somewhat unique to many counties to still have operating rescue squads. The dedication and commitment of the volunteers operating these rescue squads and the persons who have staffed these squads for years are to be commended. Many NC counties have transitioned all rescue services to the fire departments, but Iredell County has an opportunity to focus the services of the rescue squad(s) on higher acuity rescue incidents and enable fire departments to provide basic rescue services, such as routine vehicle extrications since fire departments will often already be responding to vehicle collisions. Significant input was received by the assessment team regarding the existing rescue squads. Although additional review would be needed, it is recommended to begin a transition of all light duty rescue operations (as identified and outlined by the NC Association of Rescue and EMS, Inc.) with contracting fire departments throughout Iredell County and focus the rescue squad(s) in the county on medium rescue, heavy rescue and specialty rescue, such as confined space, high angle, mountain rescue, structural collapse, trench, water and wilderness land search and rescue. The above recommendation could include medium rescue with some fire department providers as well.

With Iredell County having two major Interstates (I-40 and I-77) there are opportunities for specialized services being needed. However, to send these rescue units in addition to fire department rescue equipped units can often be duplicative. Calling on the rescue squad(s) only when the specialized services are needed can continue to utilize volunteers that are committed to service delivery but do so in a more effective and less duplicative manner. It should also be noted that with central North Carolina experiencing more severe weather in recent years (hurricanes, flooding, etc.) there could be an even greater value to the specialized rescue squads in Iredell County for the needs as outlined above.

The above approach is recommended by the assessment team currently. However, Iredell County has already dispersed rescue services in the southernmost part of the county with Mooresville and feedback to the assessment team and the response data both indicate that approach/model is working. Troutman has also previously combined services with Troutman Fire Department. If there is not a way or willingness to consolidate and re-focus the two current rescue squads, an alternative approach would be to merge the services with existing municipalities and/or fire departments to provide those specialized services utilizing the resources that have already been purchased with taxpayer funds. Regardless, the services are needed in Iredell County by some provider.

13. Re-Align Fire District Boundaries Where Necessary:

When the above noted changes are made around the Town of Mooresville, the City of Statesville, out-of-county response fire departments, Monticello, potential mergers, and rescue squad changes, the assessment team recommends that Iredell County adjust primary fire districts throughout the county reflective of closest station response. There are not significant gaps in the fire district alignment currently, but there are opportunities for the primary response districts to make some minor modifications. The changes noted above could affect these boundary changes, so if it is feasible that the recommended changes are occurring, then planning to make some district alignment adjustments would be appropriate. In making these district boundary enhancements, it is important for adjoining fire departments to discuss clear natural district changeovers, such as waterways, roads and other physical barriers. It is also recommended to never use the street centerline as a fire district boundary because of the confusion and potential delay that it presents for 9-1-1 and response agencies.

14. Update County Service Contracts:

The assessment team recommends that Iredell County modify/update the county service contracts at least every three years. An outline of enhancements is provided for Iredell County to consider for the next revision to better align Iredell County with North Carolina best practices. Within the next contract, to ensure consistency and improve the usefulness of future financial reviews, it is further recommended that Iredell County revise its service agreement to specify both the type of financial review required and the accounting method to be used by all non-profit departments. Furthermore, it is recommended that revised contract language provide ownership of capital assets purchased with public funding be titled to Iredell County Government. Iredell County is already paying for capital apparatus expenditures now through the service district tax funding and paying for insurance for that apparatus. It would be best practice for the fleet

management to be under Iredell County Government and that those assets can be moved, if needed, within the system as how best serves the taxpayers.

15. Career Pay and Compensation Plan:
As the number of career firefighters increase within the Iredell County private, non-profit fire departments, it is recommended that Iredell County conduct a centralized pay and compensation plan for all contracting non-profit fire departments that include salary ranges by each career position, job descriptions, benefit funding formulas and other related information. Several counties in North Carolina utilize this methodology to minimize movement of firefighters between private, non-profit departments and ensure that career compensation is very competitive within the market and living wages for Iredell County. A key element into the future will continue to be firefighter staffing. This countywide firefighter compensation plan for all contracting fire departments can best align compensation across the county for both part-time and full-time personnel.

Personnel costs have significantly increased across North Carolina post-COVID. The compensation plan is also an excellent tool to periodically re-evaluate the funding model that is being used and determine if the costs in using the current model are favorable to taxpayers. Annual operating budgets for most municipal fire departments in North Carolina reflect approximately 85-90% of all costs provide for salaries and benefits.

16. Establish a Countywide Firefighter Retention and Recruitment Program:
Fortunately, Iredell County has not seen the amount of overall decrease in volunteer firefighters that some other North Carolina counties have experienced. However, the Iredell County numbers have decreased in recent years. It is recommended that Iredell County establish an organized and formal effort for firefighter retention and recruitment. To be most effective, it is recommended that a central person be identified to lead and coordinate this effort for the entire county. This could be a part-time effort (less than 1,000 hours annually) to start with and expand as future potential grant funding was available. There is value in focusing on the volunteerism effort for all contracting fire departments, while collaborating on other recruitment efforts that Iredell County is involved with, especially with recruitment in the county's other public safety service areas. It is also recommended that a high level of attention go into retention of volunteers over the next three years to establish systems for all of Iredell County that reward and recognize the volunteer service provided by firefighters. Information within the report provides potential ideas and suggestions.

17. Utilize Standard Specifications:

The assessment team recommends that a level of standardization for specifications be established across all departments for the purchase of specialized equipment such as extrication equipment, cardiac defibrillators, and thermal imaging cameras. The benefits of standardization will be potentially increased purchasing power through larger quantity reduced pricing and, more importantly, increased fireground safety through improved interoperability and familiarization of equipment.

It is recognized that fire departments around Mooresville are following more of the Mooresville standardization, while those around Statesville are following more of the Statesville standardization. It is recommended to not expand to any third models of standardization within Iredell County.

18. Improve Firefighter Training Programs and Systems:

There was significant feedback regarding fire training in Iredell County. Specifically, there was a high level of concern about the long and cumbersome process that a new volunteer firefighter must go through to be capable of effectively operating at structure fires and how discouraging it is to many persons who desire to be a volunteer firefighter. Also, the ability to gain the necessary continuing education training throughout Iredell County was noted from many stakeholders. Additionally, the need for live fire training facilities was outlined. The Town of Mooresville already has a live fire training facility and Mitchell Community College is in the process of planning a facility in the general area of Third Creek Road, projected for 2027.

The assessment team recommends that senior, executive leadership from both Iredell County Government and Mitchell Community College discuss viable options that will provide high quality, more accessible training for firefighters in Iredell County and to develop a written strategic plan for those improvements. There are many models across North Carolina that can be utilized to evaluate for application in Iredell County. However, it is most likely that there will need to be a higher level of investment from both Iredell County Government and from Mitchell Community College to strengthen and improve the overall firefighter training programs throughout Iredell County. Within the fire chief feedback and firefighter survey that was conducted as part of this analysis, there is a lot of valuable feedback on this matter for further consideration.

19. Provide Attention to Safety of Fire Facilities:

The assessment team recommends that Iredell County initially address key recurring issues among fire department facilities, such as the absence of emergency eyewash/shower stations, apparatus exhaust systems, ADA-compliant infrastructure, Class K fire extinguishers, and proper hazardous

material storage. Common minor deficiencies include non-operational emergency exit lights, disorganized storage, worn parking lots and aprons, and limited accessibility to hazardous communication programs. These needs also demand continual/ongoing attention moving forward through periodic reviews and taking corrective actions as necessary.

Recommended details within the report outline 1) addressing non-compliant areas, 2) upgrading aging infrastructure, 3) enhancing personnel accommodations, 4) strengthening emergency preparedness, 5) improving storage practices, 6) developing a long-term resource allocation plan, 7) introducing training and awareness programs and 8) implementing regular monitoring and audits.

20. Continue to Principally Use the Service District Tax Model and Minimize the Older Chapter 69 Rural Fire Tax Districts Model:
It is recommended that Iredell County continue to utilize the service district model for funding and "zero" out the rural fire tax districts as the above identified recommendations are put into action. The service district model is recognized as the "best tool available" for modern funding structures. Currently, Iredell County still has rural fire tax districts for East Alexander, Mount Mourne, Shepherds and Troutman. All but Troutman are currently set at $0.0 per $100 valuation. Troutman is currently set at $.01 per $100 valuation.

21. Periodically Update the Strategic Plan:
The assessment team recommends updating data and information in this plan at least annually and re-calibrating the strategic plan at least every three years as the county grows and as changes are made to the service delivery system, re-evaluating the highest priorities and needs within Iredell County. This plan and set of associated recommendations provide a significant number of needs to address in the next 3-5 years. However, Iredell County is growing quickly, and the fire service is evolving quickly as well. It is very important that the plans be re-visited frequently, that stakeholders are involved and that data used to make decisions is re-evaluated at least annually. An updated plan every three years provides Iredell County the ability to embrace continuous improvement in this service delivery system.

Chart Summarization:

IREDELL COUNTY 2025 FIRE PROTECTION SERVICE DELIVERY SYSTEM ANALYSIS		
SUMMARY OF 21 CORE RECOMMENDATIONS		
Recommend #	Recommendation Topic:	Recommendation Description:
1	Maintain a Unified Service District System.	Iredell County should continue use of the unified service district system/structure. Also, all salary and benefit funding should be separately designated and used only for that purpose. All salary and benefit funding be separately designated an used only for that purpose.
2	Utlize an Alternate Funding Model to Support Core Fire Departments.	Iredell County should consider an alternative funding model which would apply an equitable formula for in-county non-profit contracting fire departments all based upon the hazards and risks within each individual fire district.
3	Out-of-County Fire Department Cost Share.	Iredell County estbalish an equitable cost-share formula for out-of-county contracting fire departments that reflects services provided to Iredell County contrasted with the fire department's home county.
4	Municipal Coverage with Closest Station Response Using Cost Share Model.	Where municipal fire departments can provide the closest unit response into the unincorporated areas of Iredell County, Iredell County should contract with municipal governments to provide first due fire and rescue services. Also, municipal fire departments should utilize a cost-share calculation of their entire fire department operating budget and that Iredell County appropriately fund the portion of the municipal fire department budget that serves unincorporated areas of Iredell County. Additionally, a cost-share equity analysis for Troutman is needed between the town and the unincorporated county area for funding parity.
5	Out-of-County Response District Adjustment Where Practical.	Two out-of-county contracting fire departments should be re-evaluated for coverage to ensure that equitable coverage could not be provided from existing fire departments within the county.
6	Transition for Monticello.	Iredell County should begin merger discussions with Monticello and neighboring fire departments to chart a course forward for fire services in this area of the county.
7	Transition for Mount Mourne and Mooresville.	Iredell County should begin discussions with the Town of Mooresville and Mount Mourne to develop a transition plan for the Town of Mooresville to directly service additional unincorporated areas of Iredell County in the Mount Mourne area.
8	Transition for Shepherds #1 and #2 and Mooresville.	Iredell County should begin discussions with the Town of Mooresville and Shepherds to develop a transition plan for the Town of Mooresville to directly service additional unincorporated areas of Iredell County in the Shepherds area. These discussions are focused on the Shepherds #1 (2014 Charlotte Highway, Mooresville) and Shepherds #2 (204 Doolie Road, Mooresville) station locations to integrate with the Town of Mooresville in the future.
9	Transition for Shepherds #3 and Statesville as well as Ebenezer and Cool Springs Considerations.	Iredell County should begin discussions with the City of Statesville and Shepherds to develop a transition plan for the City of Statesville to service additional unincorporated areas of Iredell County in the Shepherds area. These discussions are focused on the Shepherds Station 3 (234 Bethesda Road, Statesville) area to integrate with the City of Statesville Fire Department in the future. Additionally, the Ebenezer and Statesville planned Station 7 should be part of the long-term service delivery discussion between Iredell County and the City of Statesville. Iredell County should also evaluate the proximity of Cool Springs Station 1 and Statesville's Station 4 for coverage effectiveness.
10	Encouragement for Voluntary Mergers Where Feasible.	Iredell County should encourage other current private, non-profit contracting fire departments to voluntarily explore merger opportunities to develop a more centralized service delivery system long-term.
11	Strengthen Firefighter Staffing, Especially with Lake Norman District, and Utilize Firefighter Staffing Squads.	Iredell County should re-evaluate the staffing situation with the Lake Norman fire district and determine an adequate number of firefighters necessary for initial response by conducting a critical task analysis (CTA). Furthermore, it is recommended that the county adjust firefighter staffing levels by one of several methods outlined in this report. Iredell County should continue to utilize and support the volunteer-based service delivery system for as long as conditions will possibly allow. Also, Iredell County should consider establishing a consistent supplemental staffing squad of at least four (4) firefighters to supplement the volunteer firefighters across Iredell County and provide additional personnel on the scenes of fire emergencies
12	Consolidate and Focus Current Rescue Squads.	Iredell County should evaluate models to consolidate Iredell County Rescue Squad and North Iredell Rescue Squad into one focused organization. In addition, the scope of services that the county supports should be re-evaluated by Iredell County and focus these efforts on specialized rescue services.
13	Re-align Fire District Boundaries Where Necessary.	Iredell County should adjust primary fire districts throughout the county reflective of closest station response.
14	Update County Service Contracts.	Modify/update the county service contracts at least every three years. Also, Iredell County should revise its service agreement to specify both the type of financial review required and the accounting method to be used by all non-profit departments. Furthermore, it is recommended that revised contract language provide ownership of capital assets purchased with public funding be titled to Iredell County Government.
15	Establish a Career Pay and Compensation Plan.	Iredell County should conduct and implement a centralized pay and compensation plan for all contracting non-profit fire departments that include salary ranges by each career position, job descriptions, benefit funding formulas and other related information.
16	Establish a Countywide Firefighter Retention and Recruitment Program.	Iredell County should establish an organized and formal effort for firefighter retention and recruitment. Also, a high level of attention needs to go into retention of volunteers over the next three years to establish systems for all of Iredell County that reward and recognize the volunteer service provided by firefighters.
17	Utilize Standard Specifications.	A level of standardization for specifications should be established across all contracting non-profit fire departments for the purchase of specialized equipment such as extrication equipment, cardiac defibrillators, and thermal imaging cameras.
18	Improve Firefighter Training Programs and Systems.	Senior leadership from both Iredell County Government and Mitchell Community College should discuss immediate viable options that will provide high quality, more accessible training for firefighters in Iredell County and to develop a written strategic plan for those improvements.
19	Provide Attention to Safety of Fire Facilities.	Iredell County should initially address key recurring issues among fire department facilities, reviewing the key seven categories within the report.
20	Continue to Principally Use the Service District Tax Model and Minimize the Older Chapter 69 Rural Fire Tax Districts Model.	Iredell County should continue to utilize the service district model for funding and "zero" out the rural fire tax districts as the above identified recommendations are put into action.
21	Periodically Update the Strategic Plan.	Iredell County should update data and information in this plan at least annually and re-calibrating the strategic plan at least every three years as the county grows and as changes are made to the service delivery system, re-evaluating the highest priorities and needs within Iredell County.

Appendix B – Iredell County Baseline Strategic Planning Document:

Introduction

The Iredell County Fire Departments provide fire suppression, emergency medical care, technical rescues, hazardous materials mitigation, fire and life safety education, and fire investigation to the residents, businesses, and visitors to Iredell County through the efforts of 19 distinct community fire districts and 2 municipal fire departments. There are 2 private non-profit rescue squads that also receive funding from Iredell County government. The Iredell County Fire Marshal's Office supports these departments through code enforcement, fire investigation, and risk reduction through education. The two municipal fire departments within Iredell County were included in this process. Iredell County is located in the Piedmont region of North Carolina just north of Charlotte. The county is a mix of suburban and commercial in the southern portions of the county to rural farmland in the north. The county has three municipalities within its boundaries: the Cities of Statesville and Mooresville, and the Town of Troutman.

As an organization that strives to maintain the highest level of professionalism and efficiency, the leadership of Iredell County utilized the SWOT Model of strategic planning to document the county's different fire departments' path into the future. The following strategic plan was written after the organization members provided input during facilitated feedback sessions. It is intended to provide the Iredell County Fire Departments and Iredell County Government a beginning point for the enhancements and changes that will occur as the county grows.

It challenged the organization's members to critically examine paradigms, values, philosophies, and beliefs, and challenged individuals to work in the best interest of the "team." Or stated differently, how can the fire departments within Iredell County provide for the *best possible outcome* when someone has an emergency? This provided the members of the county fire departments with an opportunity to participate in the development of its long-term direction and focus.

S.W.O.T. Analysis

The Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis is designed to allow an organization candidly to identify its positive and less-than-desirable attributes. Stakeholders from all Iredell County fire departments and leadership from within Iredell County Government participated in this activity to record their strengths and weaknesses, as well as opportunities and potential threats to the organization.

Critical Issues and Service Gaps

Upon compiling the information from the SWOT sessions, a work group of fire service professionals reviewed the themes found within the data collected. This work group then provided a number of Peer Review Recommendations related to critical issues and service gaps the Iredell County fire service has.

Strategic Initiatives

The input of the Peer Review Recommendations was then grouped into the following strategic initiatives as the foundation for the development of goals and objectives moving forward.

Iredell County Fire Service Strategic Initiatives	
Resource Stewardship	Strategic Partnerships
Recruitment and Retention	Infrastructure Needs
Current Program Service Delivery	Engagement

Goals and Objectives

To continuously achieve the mission of the Iredell County Fire Departments, realistic goals and objectives with timelines for completion must be established to enhance strengths, address weaknesses, provide a clear path forward, and address the expectations of the community. These should become a focus of the county's efforts, as they will direct the organizations to its desired future state. It should also help reduce and predict obstacles that will occur along the way. Leadership established work groups should meet and manage progress toward accomplishing these goals and objectives and adjust timelines as needs and the environment change. Regular reports of progress and changes should be shared with the Iredell County government, department and community leaders, and all fire department members.

Goal 1:	Iredell County Fire Departments will wisely steward the resources provided by the community through transparency and seeking efficiency in all operations.
Objective 1A:	Evaluate all contractual agreements with fire departments and rescue squads and develop agreed upon expectations of performance related to emergency response.

Timeframe: Short Term

Critical Tasks:
- Review all contracts and agreements with private non-profit and municipal fire departments in Iredell County.
- Modify as needed to ensure all departments are funded adequately and equitably.
- Establish performance measures for all agencies contracting with Iredell County.
- Ensure a culture of transparency in all contracting agencies.
- Determine feasibility of creation of fire service advisory committee or commission.

Objective 1B:	Review Service District Agreements with contracting agencies.

Timeframe: Short Term

Critical Tasks:
- Review statutory requirements of Service District Agreements for Iredell County.
- Determine appropriate tax rates for the Service District.

Objective 1C:	Determine if duplication of services exist within the emergency services of Iredell County and look for opportunities to utilize economy of scale in delivering effective services to all of Iredell County.

Timeframe: Short Term

Critical Tasks:
- Identify areas where multiple agencies are providing services.
- Review community fire station locations and district boundaries to determine the most efficient response model for the community, including municipal departments.
- Evaluate response trends in affected areas.
- Identify opportunities for collaboration with other agencies.
- Develop mechanisms for municipal and county governments to share proposed annexations to ensure taxpayer equity.

Goal 2:	Build, repair, and strengthen strategic partnerships within Iredell County Emergency Services.
Objective 2A:	Establish and maintain collaborative partnerships that capitalize on strengths and resources to enhance emergency response capabilities within Iredell County.
Timeframe:	Short Term
Critical Tasks:	Develop methods to provide information to all relevant stakeholders, including Iredell County Management and Commission. Develop regularly scheduled sessions with community fire district board of directors to ensure understanding of contractual relationships with county.
Objective 2B:	Strengthen operational relationships within Iredell County Emergency Services.
Timeframe:	Short Term
Critical Tasks:	Engage with neighboring departments to review all automatic and mutual aid agreements. Conduct regular organization and joint training exercises to build relationships and coordinate response strategies between agencies. Establish performance measures for Iredell County 911 Center and Fire Department response.
Objective 2C:	Increase relationships with local and regional mutual aid partners and develop standardized operational practices as appropriate.
Timeframe:	Mid-Range
Critical Tasks:	Identify strategies to utilize shared technology. Evaluate current response practices for effectiveness. Determine needs to address response deficiencies. Advocate within Iredell County and local community colleges for additional support to provide adequate training for all agencies, including developing required quarterly regional events for all agencies. Establish additional relationships regionally.
Objective 2D:	Determine the feasibility and impacts of consolidating agencies based upon closest response areas.
Timeframe:	Mid-Range

Critical Tasks:	Review response areas based upon travel time and station performance. Determine community impacts.
Goal 3:	**Develop a culture of engagement within the Iredell County Fire and Rescue Services that promotes empowerment, trust, and open communication.**
Objective 3A:	Improve internal communication within all individual fire departments to maximize effective messaging in a safe and open environment.
Timeframe:	Short Term
Critical Tasks:	Identify and evaluate the effectiveness of current methods of internal communication. If needed, implement changes to existing systems. Train personnel on how to determine which method of communication is most appropriate for the subject matter and audience. Develop additional communications training and skills for the entire department.
Objective 3B:	Evaluate the flow of communication to the appropriate external stakeholders.
Timeframe:	Short Term
Critical Tasks:	Identify community groups and organizations. Determine ways to support overall communications goals and plans of Iredell County Government. Identify information that external stakeholders desire to receive. Evaluate response trends in affected areas. Identify opportunities for collaboration with other agencies.
Objective 3C:	Develop a communication delivery process for disseminating information to external customers to provide transparency and support.
Timeframe:	Short Term
Critical Tasks:	Develop a workgroup representing all departments and Iredell County government to create a standardized way to deliver information to external stakeholders. Develop communication timelines and frequencies based upon prioritization of external stakeholders.

	Create an external stakeholder focus group to test system processes and gather feedback on effectiveness.
Objective 3D:	Identify methods to enhance collaboration among individual fire departments and within each department.
Timeframe:	Mid-Range
Critical Tasks:	Provide opportunities for personal development in project management and/or work teams or committees.
Objective 3E:	Explore differing approaches to communication, motivation, and training with newer/younger members.
Timeframe:	Mid-Range
Critical Tasks:	Research industry practices for emerging technologies and best practices for generations entering the workplace related to communications. Research emerging practices related to adult learning techniques. Convene younger volunteers/employees to provide better understanding of generational values.
Goal 4:	Ensure all members of Iredell County Fire Departments overall career satisfaction is being met and develop ongoing recruitment and retention strategies.
Objective 4A:	Review current strategies for recruitment and retention to identify areas for improvement.
Timeframe:	Mid-Range
Critical Tasks:	Assess current recruiting venues for effectiveness. Examine current practices and compare them to other fire departments within the region. Develop method to survey career and volunteer members for career satisfaction and to understand reasons members may leave Iredell County fire departments. Examine current pay scale and compare to other fire departments within the region.

	Evaluate accessibility of volunteer application process. Evaluate potential new recruiting avenues with local school system(s).
Objective 4B:	Develop and implement strategies and processes to remedy identified gaps in recruitment and retention of members.
Timeframe:	Mid-Range
Critical Tasks:	Seek input from stakeholders Establish and staff Recruitment and Retention position within Iredell County Establish multi-departmental workgroups to conduct research on industry best practices related to retention and recruitment. Ensure any adopted strategies for recruitment and retention are measured for effectiveness. Determine methodologies to provide additional benefits to volunteer members throughout all Iredell County fire departments.
Objective 4C:	Develop a focus on retention for fire department members based on clearly defined expectation of job qualifications, opportunities for personal development, and demonstrated performance.
Timeframe:	Mid-Range
Critical Tasks:	Assess promotional processes for each department. Develop support roles and responsibilities for volunteers not involved in emergency service delivery. Develop additional methods for personal development of members. Determine additional processes to display professionalism of all Iredell County fire department members. Ensure adequate training facilities are readily available for firefighter training.
Goal 5:	Provide the highest quality of service in the most efficient manner in all fire and rescue programs and enhance capabilities for the future needs of Iredell County.
Objective 5A:	Review all current services/programs provided to the community to ensure alignment with community expectations.
Timeframe:	Short Term
Critical Tasks:	Review outcomes of current services to determine if measurements are comprehensive.

Create a list of needed adjustments of the services which will be provided.
Identify current funding gaps within established programs.
Determine and ensure adequate staffing is available to deliver desired outcomes.
Determine if Total Effective Response Force for all types of emergency calls within primary response areas are being met.

Objective 5B: Determine the future service needs of the community.

Timeframe: Mid-Range

Critical Tasks: Review and analyze community and industry trends
Review new and current legislation impacting service delivery
Develop methodology for ongoing/annual stakeholder input into Iredell County emergency services and seek opportunities for collaboration.

Objective 5C: Perform an analysis of current program outcomes being measured to ensure accuracy, need, and appropriateness.

Timeframe: Mid-Range

Critical Tasks: Identify what is currently being measured
Analyze methods to improve understanding and access to performance measures
Ensure appropriate outcome measurements are provided by contracted fire departments.
Determine other performance measures to be added to inventory.

Objective 5D: Implement or modify services provided to meet the needs of the community.

Timeframe: Long Range

Critical Tasks: Develop an implementation plan.
Ensure an adequate funding stream has been identified.
Ensure implementation is created in accordance with all federal, state, and local regulations.
Educate personnel and community.
Ensure service delivery changes are aligned with the mission of Iredell County Government and individual fire departments.
Execute implementation plan.
Develop a process to engage members for suggestions to improve service delivery.

Objective 5E:	Reassess service delivery model to ensure it meets needs of the community.
Timeframe:	Ongoing
Critical Tasks:	Perform continuous analysis to assess the impact of our actions. Share results of analysis with internal and external stakeholders. Perform modifications to programs as needed.
Goal 6:	**Develop an ongoing Capital Expenditure Plan that maintains current capabilities and provides for capabilities expansion in the future.**
Objective 6A:	Ongoing analysis of current infrastructure to include fixed facilities, apparatus, equipment, personal protective equipment, and all supporting resources, to identify shortfalls and opportunities to increase efficiency and improve service delivery.
Timeframe:	Short Term
Critical Tasks:	Document all the current capabilities of fire departments within Iredell County. Upon completion, use that list as the baseline service level in which to maintain and then build upon.
Objective 6B:	Review the current level of support and revenue needed to maintain existing infrastructure and identify the levels needed to maintain and support proposed infrastructure changes or improvements, including but not limited to addressing areas of previously identified extended total response times.
Timeframe:	Short Term
Critical tasks:	Identify support gaps between expectations and current support levels Ensure that changes to infrastructure are shared with all relevant stakeholders within Iredell County and that an appropriate level of support is in place to facilitate these changes.
Objective 6C:	Conduct a yearly review of current capital assets and ensure current plans address emerging needs of community
Timeframe:	Annually ongoing
Critical Tasks:	Executive team review of individual department needs assessment during annual budget process. Ensure that each review is in keeping

	with the individual department's desired growth in capability direction.
Objective 6D:	Identify additional funding streams that can address the capital expenditure needs of Iredell County fire departments.
Timeframe:	Annually- ongoing
Critical Tasks:	Annual strategic planning meeting of Iredell County Fire Chiefs and Iredell County Management for grant application approvals and department management of grants. Management and tracking of all grants awarded to Iredell County Fire Departments for efficiency and transparency.

Vision

The process of strategic planning would be incomplete if at the conclusion of the process there was not a shared vision. At the end of this process the Iredell County Fire Chiefs, Fire Marshal's Office, and Government have been presented with a group of strategic initiatives and measurable objectives. The team now is being asked to develop a vision statement that articulates where the departments within Iredell County will be when the plan is completed. This is not to override an individual fire department's overall strategic plan or vision, but to confirm to its members that the goals established through this process are part of the future of each fire department in Iredell County.

(Potential prompts for writing a vision statement)

Iredell County Fire Service Vision 2029
What will we be if: We deliver services even better? We focus on our people? We focus on the community?

Appendix C – ISO Apparatus Need From an ISO Perspective for Future Capital Planning:

Below is an analysis of fire apparatus from the study of the fire departments in Iredell County. By department, this analysis captures the current ISO classification or class, the base fire flow, number of fire stations and ISO recommended fire apparatus including engines, tankers, ladders in order for an optimum ISO rating. This data is specific to each department and does not factor automatic or mutual aid, because each fire department should be able to stand on their own in this dynamic.

Each fire department should have the minimum capability of producing their base fire flow with their apparatus. The data in this appendix should be used to determine if large apparatus is necessary to be placed into the capital improvement plan for replacement apparatus. For many reasons, there are those cases where fire departments may keep more apparatus than is necessary. This may be because of historical value, unusual areas that are served that require that type specialty apparatus and others. However, in designing a capital improvement plan, decisions need to be made about what front line fire apparatus is essential and placed on the CIP as opposed to historic or specialty fire apparatus.

A listing of the apparatus is also included on each sheet carried over from the apparatus review that was conducted as part of this initiative. This data will be helpful as a planning tool for capital in the future.

Central School Volunteer Fire Department

ISO Public Protection Classification..... Class 5/9E
Base Fire Flow..... 3500
Fire Stations..... 2
Required Apparatus:
Engines..... 3
Tankers..... 1
Ladders..... 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	ALF/Freightliner	2000	25	0	G
Engine 2	Engine	Wynn/International	2011	14	11	G
Engine 3	Engine	Sold as surplus	1993	32	-7	
Engine 4	Engine	Smeal	2017	8	17	G
Tanker 1	Tanker	Pierce/Freightliner	2021	4	21	E
Tanker 2	Tanker	Wynn/International	2010	15	10	Unk
Ladder 9	Ladder	Grumman/Ford	1987	38	-13	G

Note: Tanker 2 was out of the station for maintenance and unavailable for evaluation. NC OSFM/ISO does not recognize Ladder 9 as an aerial for ISO credit.

Cool Springs Volunteer Fire Department

ISO Public Protection Classification..... Class 5/9E
Base Fire Flow..... 2500
Fire Stations..... 2
Required Apparatus:
Engines..... 2
Tankers..... 2
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	HME/Quality	1995	30	-5	G
Engine 2	Engine	Pierce Dash	2003	22	3	G
Engine 7	Engine	Pierce Enforcer	2023	2	23	E
Tanker 2	Tanker	Pierce / Kenworth	2000	25	0	G
Tanker 3	Tanker	Pierce / Kenworth	2008	17	8	G

Note: Engine 1 was refurbished in 2020.

Ebenezer Volunteer Fire Department

ISO Public Protection Classification..... Class 4/9E
Base Fire Flow..... 2500
Fire Stations..... 1
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Companies..... 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	Pierce Impel	2008	17	8	G
Engine 2	Engine	Pierce Impel	2016	9	16	G
Engine 3	Engine	Pierce Saber	2003	22	3	G
Tanker 1	Tanker	Pierce/Kenworth	2021	4	21	G

Note:

Harmony Volunteer Fire Department

ISO Public Protection Classification..... Class 5/9E
Base Fire Flow..... 2500
Fire Stations..... 1
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Companies..... 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
E1	Engine	Unk	2020	5	20	Unk
E2	Engine	Pierce Contender	2009	16	9	G
E3	Engine	3D/Freightliner	1993	32	-7	F
E4	Engine	Pierce/Kenworth	2017	8	17	E
L1	Ladder	Unk	1998	27	-2	Unk
R4	Rescue	Hackney & Sons/International	1999	26	-1	G
T2	Tanker	Pierce/Kenworth	2001	24	1	G

Note: Engine 1 and Ladder 1 were both out of the station for repairs and unavailable for evaluation.

Lake Norman Volunteer Fire Department

ISO Public Protection Classification..... Class 4
(community report indicates 3/9)
Base Fire Flow..... 2500
Fire Stations..... 1
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Companies..... 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
E1	Engine	Pierce Arrow XT	2007	18	7	G
E2	Engine	Pierce Arrow XT	2012	13	12	G
T1	Tanker	Pierce/Kenworth	2016	9	16	E
L1	Ladder	Pierce Arrow XT	2020	5	20	G

Note:

Monticello Volunteer Fire Department

ISO Public Protection Classification..... Class 4/9E
Base Fire Flow..... 1750
Fire Stations..... 1
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	Pierce Saber	2016	9	16	E
Engine 2	Engine	Pierce Dash	1991	34	-9	G
Tanker 1	Engine/Tanker	Pierce/Peterbilt	2022	3	22	E

Note:

Mount Mourne Volunteer Fire Department

ISO Public Protection Classification ..... Class 4 (2022 community report indicates 2/9)
Base Fire Flow 1750
Fire Stations 1
Required Apparatus:
Engines 2
Tankers .....
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	Seagrave	2018	7	18	Unk
Engine 2	Engine	Marion	2005	20	5	Unk
Tanker 1	Tanker	Marion	2012	13	2	E
Ladder 1	Ladder	Seagrave	1997	28	-3	G

Note: Both engines were out of service and unavailable for evaluation.

Shepherds Volunteer Fire Department

ISO Public Protection Classification..... Class 4/9E
Base Fire Flow..... 3000
Fire Stations..... 2
Required Apparatus:
Engines..... 3
Tankers..... 2
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	Pierce Impel	2009	16	9	G
Engine 11	Engine	Pierce Enforcer	2018	7	18	G
Engine 2	Engine	Pierce Enforcer	2001	24	1	F
Engine 12	Engine	Pierce Enforcer	2018	7	18	G
Engine 3	Engine	KME	2016	9	16	Unk
Engine 13	Engine	Pierce / Freightliner	2011	14	11	G
Engine 4	Engine	American Lafrance	1999	26	-1	F
Tanker 1	Tanker	Kenworth / Pierce	2022	3	22	E
Tanker 3	Tanker	Kenworth / Pierce	2020	5	20	G
Rescue 1	Rescue	Pierce Saber	2009	16	9	G

Note:

South Iredell Volunteer Fire Department

ISO Public Protection Classification..... Class 4/9E
Base Fire Flow..... 1750
Fire Stations..... 1
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	Pierce Saber	2011	14	11	G
Engine 2	Engine	ALF	1998	27	-2	Unk
Tanker 12	Engine/Tanker	Pierce	2022	3	22	G

Note: Engine 2 was out of the station for repair and unavailable for evaluation.

Trinity Volunteer Fire Department

ISO Public Protection Classification..... Class 5/9E
Base Fire Flow..... 2000
Fire Stations..... 2
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	Pierce Enforcer	2003	22	3	G
Engine 3	Engine	Pierce Contender	2008	17	8	G
Engine 4	Engine	Pierce Saber	2011	14	11	G
Tanker 1	Tanker	Fouts Bros. / Kenworth	2024	1	24	E
Tanker 2	Tanker	Pierce / Kenworth	2021	4	21	G
Squad 1	Med. Rescue	Rosenbauer	2011	14	11	E

Note:

Troutman Fire Department

ISO Public Protection Classification..... Class 4/9E
Base Fire Flow..... 3500
Fire Stations..... 3
Required Apparatus:
Engines..... 3
Tankers..... 1
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	Pierce Enforcer	2021	4	21	G
Engine 2	Engine	Smeal	2017	8	17	E
Engine 3	Engine	Pierce Enforcer	2024	1	24	E
Engine 4	Engine	Marion	2006	19	6	G
Engine 5	Engine	Marion	2004	21	4	G
Tanker 1	Tanker	Pierce / Kenworth	2021	4	21	E
Tanker 2	Tanker	US Tanker / Kenworth	2016	9	16	E
Tanker 3	Tanker	US Tanker / Kenworth	2013	12	13	E
Ladder 1	Ladder	Pierce Arrow XT	2009	16	9	G
Rescue 1	Rescue	EVI	2017	8	17	E
Special Ops 1	Rescue	Freightliner	1996	29	-4	G

Note:

West Iredell Volunteer Fire Department

ISO Public Protection Classification..... Class 4/9
Base Fire Flow..... 2250
Fire Stations..... 2
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	Pierce Arrow	2011	14	11	G
Engine 3	Engine	ALF	1999	26	-1	G
Tanker 2	Tanker	Pierce / Kenworth	2004	21	4	G

Note:

Union Grove Volunteer Fire Department

ISO Public Protection Classification..... Class 1
Base Fire Flow..... 1500
Fire Stations..... 1
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
E1	Engine	Sutphen	2020	5	20	E
E2	Engine	Sutphen	2003	22	3	E
T1	Tanker	Sutphen / Kenworth	2022	3	22	E
T2	Tanker	Ford	1995	30	-5	G
R7	Light Rescue	Ford / Chief's F&R	1999	26	-1	G
S6	Service	Ford F350	2004	21	4	

Note:

County Line Volunteer Fire Department

ISO Public Protection Classification..... Class 5/9
Base Fire Flow..... 1500
Fire Stations..... 1
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	Ferrara	2010	15	10	G
Engine 4	Engine	Darley / International	1999	26	-1	F
Tanker 5	Tanker	Fouts Bros. / Kenworth	2021	4	21	E
Squad 1	Service	Spartan	2002	23	2	G

Note:

Lone Hickory Volunteer Fire Department

ISO Public Protection Classification..... Class 9S
2023 community report indicates 5/9)
Base Fire Flow..... 2250
Fire Stations..... 1
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	KME	2006	19	6	G
Engine 2	Engine	Darley / International	1999	26	-1	G
Tanker 1	Tanker	Darley / Ford 750	1999	26	-1	G

Note:

Sheffield-Calahaln Volunteer Fire Department

ISO Public Protection Classification..... Class 5/9
Base Fire Flow..... 2000
Fire Stations..... 1
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
1603	Engine	E-One	1994	31	-6	Out of Service - Surplus
1604	Engine	3D / Freightliner	1997	28	-3	G
1606	Tanker	US Tanker / Peterbilt	2017	8	17	E
1602	Engine	Rosenbauer	2012	13	12	G

Note:

Stony Point Volunteer Fire Department

ISO Public Protection Classification..... Class 6
Base Fire Flow.....
Fire Stations..... 2
Required Apparatus:
Engines.....
Tankers.....
Service Company .....
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
Engine 1	Engine	E-One / Freightliner	2009	16	9	G
Engine 3	Engine	EEI / Freightliner	1998	27	-2	F
Engine 4	Engine	ALF / Freightliner	1999	26	-1	
Tanker 2	Tanker		1988	37	-12	
Rescue 1	Rescue	Saulsbury	2004	21	4	F
Engine 2	Engine	Pierce Saber	2023	2	23	E

Note: Tanker 2 was not present or included in the fleet by Chief Abernathy.

Wilkes-Iredell Volunteer Fire Department

ISO Public Protection Classification..... Class 9(2021 community report indicates 5/9)
Base Fire Flow..... 2250
Fire Stations..... 1
Required Apparatus:
Engines..... 2
Tankers..... 1
Service Company 1
Notes:

Call Sign	Type	Manufacturer	Year	Age	Projected Life	Condition
2301	Engine	Central / Ford	1997	28	-3	G
2303	Engine	Rosenbauer / International	2013	12	13	E
2302	Tanker	Central / International	2000	25	0	G
2304	Tanker	OSCO / International	2022	3	22	E

Note:

Appendix D – Current ISO Ratings with Staffing Credited in Most Recent Review:

IREDELL COUNTY FIRE DEPARTMENT ISO RATINGS									
May, 2025									
					LAST EVAL DEPT PERSONNEL		LAST EVAL AUTO AID PERSONNEL		
COUNTY	DEPARTMENT	DISTRICT	ISO RATING	# STATIONS	RESPONDING	PERCENTAGE	RESPONDING	PERCENTAGE	DATE
Iredell	Central School Volunteer Fire	Central School	5/9E	2	9.48	33%	18.86	67%	2020
Iredell	Cool Springs Volunteer Fire Department, Inc.	Cool Springs	5/9E	2					
Iredell	Ebenezer Volunteer Fire Department, Inc.	Ebenezer	4/9E	1	11.28	55%	9.35	45%	2025
Iredell	Harmony Volunteer Fire Department, Inc.	Harmony	5/9E	2	12.6	57%	9.57	43%	2024
Iredell	Lake Norman Volunteer Fire and Rescue	Lake Norman	3/9E	1	4.77	24%	15.31	76%	2022
Iredell	Monticello Volunteer Fire Department, Inc	Monticello	4/9E	1	7.62	24%	23.85	76%	2024
Iredell	Mooresville Fire Department	Mooresville	1	6					
Iredell	Mount Mourne Volunteer Fire	Mt. Mourne	2/9E	1	13.25	44%	17.06	56%	2022
Iredell	Shepherds Fire-Rescue, Inc.	Shepherds	4/9E	4					
Iredell	Shepherds Fire-Rescue, Inc.	Wayside FD	5/9E	0					
Iredell	South Iredell Volunteer Fire Department, Inc.	South Iredell	4/9E	1	10.74	49%	11.18	51%	2025
Iredell	Statesville Fire Department	Statesville	1	4					
Iredell	Trinity Volunteer Fire Department, Inc.	Trinity	5/9E	2	10.47	31%	22.94	69%	2020
Iredell	Troutman Fire Department, Inc.	Troutman	4	3	16.94	61%	11	39%	2020
Iredell	Troutman Fire Department, Inc.	B & F	4/9E	0	16.94	61%	11	39%	2020
Iredell	Union Grove Volunteer Fire Department, Inc.	Union Grove	5/9E	1	10.45	49%	10.92	51%	2025
Iredell	West Iredell Volunteer Fire Department, Inc.	West Iredell	4/9E	2	6.95	40%	10.6	60%	2025
	OUT OF COUNTY CONTRACTING DEPARTMENTS								
Wilkes	Wilkes Iredell Volunteer Fire Department, Inc.	Wilkes Iredell	5/9E	1					
Yadkin	Lone Hickory Volunteer Fire Department, Inc.	Lone Hickory	9E	1					
Davie	County Line Volunteer Fire Department, Inc.	County Line	5/9E	1					
Davie	Sheffield-Calahaln Volunteer Fire Departmen	Sheffield-Calahalr	5/9E	1					
Alexander	East Alexander Volunteer Fire Department, In	Stony Point	9	2					

Appendix E – Iredell County ISO Benefit Information – Conducted and Provided by Mr. Ken Jurney:

Mr. Ken Jurney conducted an extensive analysis of the ISO benefits to the residents of Iredell County enabled by contracting fire departments and the insurance premium reductions of the current ISO ratings. Below is a summary of his work and analysis. He is to be commended for establishing solid data that depicts the importance of the ISO ratings to the people of Iredell County. His analysis depicts that over $11 Million is saved by Iredell County taxpayers after paying for the current fire protection services through the service district tax. The assessment team is most appreciative of Mr. Jurney sharing his research and data.

GRAPH # 5-B

Graph 5B — 2023 VFD DISTRICT HOMES, DENSITY, CALL VOLUME STATS

DISTRICT DENSITY	LKN	Trtmn	Shep.	Mt. M.	So. Ired.	W.Ired.	Eben.	Ways.	C. Spgs.	Mont.	Harmny	Trinity	Central	U.Grove	total 14 VFDs	avg. 14 VFDs
Homes	6011	8013	4753	3480	1942	3404	2381	2732	2241	2360	2117	1691	1133	870	43,128	3,080
Sq Mi	22.4	56.5	28.6	26.7	15.8	49.5	25.7	34	38.4	14.5	66.2	36.5	45.4	38.6	488.9	34.9
(avg) acres/home	2.4	4.5	3.9	4.9	5.2	9.3	6.9	8	11	3.9	20	13.8	25.6	28.4	7.3	7.26
(avg) Home Value	$625k	$306k	$338k	$423k	$304k	$153k	$210k	$133k	$177k	$162k	$132k	$181k	$123k	$133k	$294k	$289k
TOTAL ECOM CALLS	1014	3254	1613	1491	667	1089	816	890	810	752	973	498	483	482	14,812	1,058
Med/Rescue Calls	564	2151	781	713	353	757	501	368	438	395	622	303	240	268	8454	604
Fire Calls	41	102	68	46	64	64	34	22	38	51	87	37	41	63	760	54
False Alarm Calls	164	196	72	130	34	62	48	51	30	42	67	22	16	71	1,005	72
Auto/Mut Aid Given	81	213	143	637	294	14	86	40	155	106	40	30	19	40	1,908	136
Auto/Mut Aid Rec'd	265	76	1356	304	42	51	59	14	53	24	19	20	34	0	2,317	165
Service Calls	51	240	150	114	72	72	65	47	113	36	51	53	86	31	1,211	87
Med/Rescue %	56%	66%	48%	48%	53%	70%	61%	41%	54%	53%	64%	61%	50%	56%		57%
Fire %	4%	3%	4%	3%	10%	6%	4%	2%	5%	7%	9%	7%	8%	13%		5%
False Alarm %	16%	6%	5%	9%	5%	6%	6%	6%	4%	6%	7%	4%	3%	15%		7%
AA/MA % Given	8%	7%	9%	43%	44%	1%	11%	5%	19%	14%	4%	6%	4%	8%		13%
AA/MA % Rec'd	26%	2%	84%	20%	6%	5%	7%	2%	7%	3%	2%	4%	7%	0%		16%
Service Call %	5%	7%	9%	8%	11%	7%	8%	5%	14%	5%	5%	11%	18%	6%		8%
Call/Home Ratio	1::5.9	1::2.5	1::2.9	1::4.9	1::4.5	1::3.1	1::2.9	1::3.1	1::2.8	1::3.1	1::2.2	1::3.4	1::8.0	1::3.8	1::2.9	1::2.9
Med-Resc/Ratio	1::10.7	1::3.7	1::6.1	1::4.9	1::5.5	1::4.5	1::4.8	1::7.4	1::5.1	1::6.0	1::3.4	1::5.6	1::4.7	1::3.2	1::5.1	1::5.9
Fire Calls/Home	1::146	1::79	1::70	1::76	1::30	1::53	1::70	1::124	1::59	1::46	1::24	1::46	1::28	1::14	1::57	1::57
Aid Calls/Home	1::74	1::38	1::33	1::5	1::6	1::243	1::28	1::93	1::15	1::22	1::53	1::56	1::60	1::22	1::23	1::23
Med/Resc/Fire Ratio	14::1	21::1	12::1	16::1	6::1	12::1	15::1	17::1	12::1	8::1	7::1	8::1	6::1	4::1	11::1	11::1
Svc Call/Home Ratio	1::118	1::33	1::32	1::30	1::27	1::47	1::37	1::58	1::20	1::66	1::42	1::32	1::13	1::28	1::36	1::36
Apparatus Response To Calls																
Total	1039	4144	2089	1705	1223	1484	1328	1152	2029	943	1821	1146	1124	518	21,745	1,553
Multiple Engines	991	3255	1670	1145	521	497	733	287	413	347	683	201	180	186	11,109	794
Ladders	145	76	0	92	0	0	0	0	0	0	0	0	0	0	313	22
One Engine	427	1933	707	599	281	366	578	260	145	278	433	72	157	154	6,390	456
avg. Apparatus/Call	1::1	1.3::1	1.3::1	1.1::1	1.9::1	1.4::1	1.6::1	1.3::1	2.5::1	1.3::1	1.9::1	2.4::1	2.3::1	1.3::1	1.5::1	1.5::1
One Engine per call	42%	59%	44%	40%	42%	34%	71%	29%	18%	37%	45%	14%	33%	32%	43%	43%
Personnel Response per Call																
Per Call (avg)	3.2	3.6	3	4.3	6.6	2.4	3.3	1.4	6.6	2.4	3.5	6.2	6.3	4.2	4.1	4.1
Per Call (max)	9	23	11	11	24	12	15	6	26	10	18	39	24	17	18	18
Structure fires (avg)	2.3	5.1	4.3	6.3	7.9	5.3	9	3	11	3.7	7.6	12	13	5.8	6.9	6.9
Structure fires (max)	4	13	11	11	18	11	15	6	18	10	16	24	24	16	14	14

Graph 5B page 2

DISTRICT DENSITY	Troutman	combined Wayside & Shepherds	Shepherds	Wayside
Homes	8013	7485	4753	2732
Sq Miles	56.5	62.6	28.6	34
(avg) Acres Per Home	4.5	5.7	3.9	8
(avg) Home Value	$306k	$263k	$338k	$133k
TOTAL ECOM CALLS	3254	2503	1613	890
Med/Rescue Calls	2151	1149	781	368
Fire Calls	102	90	68	22
False Alarm Calls	196	123	72	51
Auto/Mutual Aid Given	213	183	143	40
Auto/Mutual Aid Rec'd	76	1370	1356	14
Service Calls	240	197	150	47
Med/Rescue %	66%	46%	48%	41%
Fire %	3%	4%	4%	2%
False Alarm %	6%	5%	4%	6%
AA/MA % Given	7%	7%	9%	5%
AA/MA % Rec'd	2%	55%	84%	2%
Service Call %	7%	8%	9%	5%
Call/Home Ratio	1::2.5	1::3.0	1::2.9	1::3.1
Med-Rescue Ratio	1::3.7	1::6.5	1::6.1	1::7.4
Fire Calls per Home	1::79	1::83	1::70	1::124
Aid Calls per Home	1::38	1::41	1::33	1::93
Med/Rescue/Fire Ratio	21::1	13::1	12::1	17::1
Svc. Call per Home Ratio	1::33	1::38	1::32	1::58
Apparatus Response to Calls				
Total	1039		2089	1152
Multiple Engines	991		1670	287
Ladders	145		0	0
One Engine	1.0::1		707	260
avg. Apparatus / Call	1.3::1		1.3::1	1.3::1
One Engine per Call	42%		44%	29%
Personnel Response per Call				
Per Call (avg)	3.6		3	1.4
Per Call (max)	23		11	6
Structure Fires (avg)	5.1		4.3	3
Structrue Fires (max)	13		11	6

Document: VFD 2025-01-22 Stats

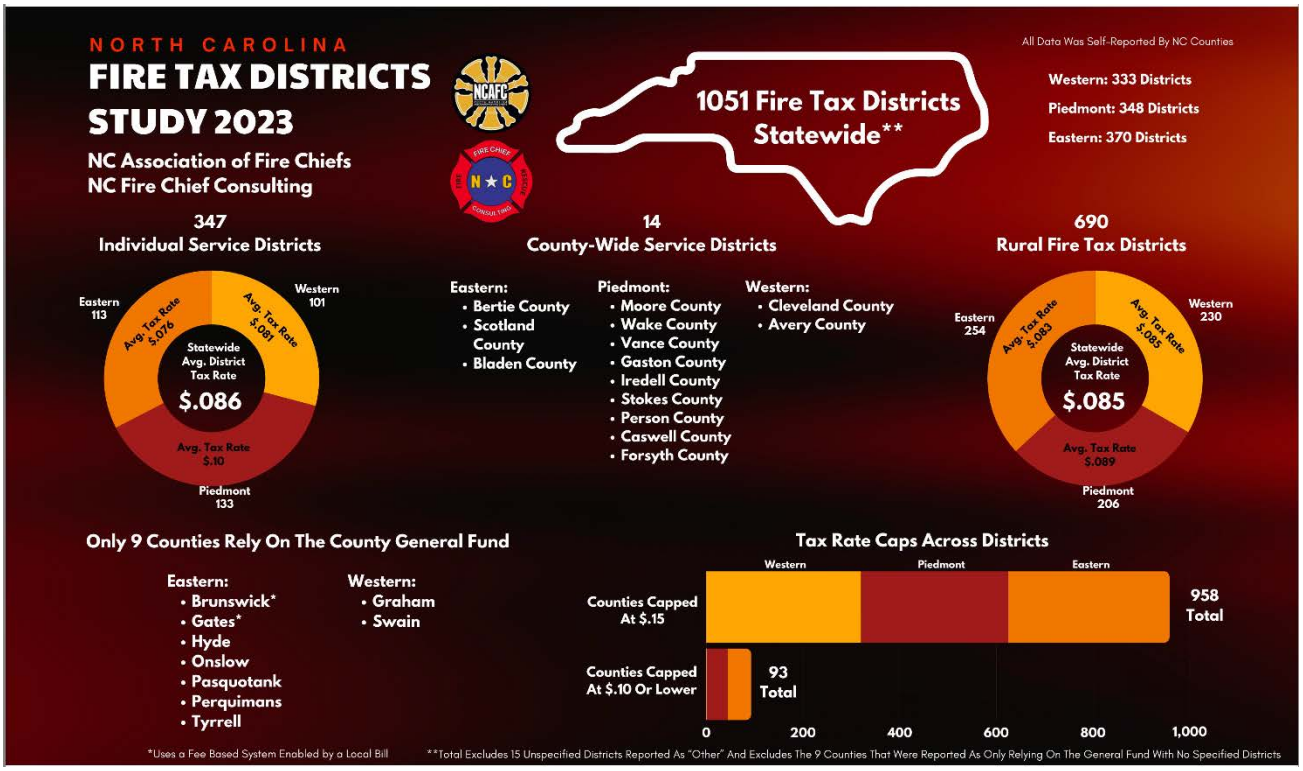
IREDELL COUNTY VFD STATISTICS — VFD DISTRICT PERCENTAGES — DISTRICT FIRE TAX REVENUE vs — FUNDING & ISO RATE HOI SAVINGS

Iredell County / Fire District	Dist. #	Sq Mi	2024-July Real Property Valuation	Tax Valuation Per Acre	Acres Per Home	$.09 Fire Tax Revenue Real Property	Avg Home Value	Revenue Fire Tax Homes	Home % of Real Value	2024-2025 Operations Funding	2024-2025 Total VFD Funding	2023 ECOM Calls	K/M Ops. Funding Per Call	Iredell County Fire District	%Col C Real Property Revenue	%Col G # Homes	%Col I Home Tax Value	%Col K Ops. Funding	%Col L Total Funding	%Col M ...2023.. ECOM Calls	A Coll District Fire Tax Revenue	B Coll Homes only Fire Tax Revenue	C Coll. 2024-2025 Funding	D RD Rate	E HOI Quotes (est) HOIns Savings re:ISO Rate	F Benefits (C+D) District (equal value) (Tax & Ins)	F-A Total (est) Net District Benefit
Lake Norman	1	22	$6,170,917,300	$430,500	2.4	$5,553,800	8,011	$640,300	62%	$932,253	$1,314,453	1014	$1,296	Lake Norman	27.40%	13.40%	27.80%	7.10%	8.30%	6.20%	$5,553,800	$3,463,000	$1,314,453	3	$4,759,900	$6,074,400	$520,800
Troutman (E&R) *	3	57	$4,388,823,100	$121,300	4.5	$4,486,600	8,013	$326,100	$2,813,000	60%	$2,354,875	$2,565,910	3254	$789	Troutman (E&R)*	19.30%	17.90%	20.80%	18.10%	16.10%	19.90%	$4,486,600	$2,813,000	$2,565,910	4	$2,998,300	$5,564,400	$1,177,800
Shepherds	2	29	$2,866,256,890	$156,600	3.9	$2,579,600	4,753	$372,700	$1,594,300	62%	$1,728,851	$1,869,327	1613	$1,159	Shepherds	12.70%	10.60%	12.70%	13.30%	11.80%	9.90%	$2,579,600	$1,594,300	$1,869,327	4	$1,963,100	$3,832,400	$1,252,800
Mt. Mourne	1	27	$2,611,751,160	$152,800	4.9	$2,350,600	3,480	$406,100	$1,271,900	54%	$1,424,782	$1,566,841	1491	$1,050	Mt. Mourne	11.60%	7.80%	10.10%	10.90%	9.90%	9.10%	$2,350,600	$1,271,900	$1,566,841	2	$1,845,400	$3,412,200	$1,061,600
South Iredell	1	16	$1,027,580,060	$101,600	5.2	$924,800	1,942	$330,300	$577,300	62%	$534,653	$828,611	667	$1,242	South Iredell	4.60%	4.30%	4.60%	4.10%	5.20%	4.00%	$924,800	$577,300	$828,611	4	$722,500	$1,551,100	$626,300
West Iredell	2	50	$881,199,210	$27,800	9.3	$793,100	3,404	$178,200	$545,900	69%	$588,025	$676,900	1069	$633	West Iredell	3.90%	7.60%	4.40%	4.50%	6.30%	6.50%	$793,100	$545,900	$676,900	4	$637,200	$1,314,100	$521,000
Bvenaer	1	26	$776,274,920	$47,200	6.9	$698,600	2,381	$216,800	$464,600	67%	$535,653	$668,243	816	$819	Bvenaer	3.50%	5.30%	3.70%	4.10%	4.20%	5.00%	$698,600	$464,600	$668,243	4	$609,700	$1,277,900	$679,300
Wayside	2	34	$649,399,000	$29,800	8	$584,500	2,732	$169,400	$416,500	71%	$588,025	$718,691	890	$807	Wayside	2.90%	6.10%	3.30%	4.50%	4.50%	5.40%	$584,500	$416,500	$718,691	5	$431,800	$1,150,500	$566,000
Cool Springs	2	38	$621,087,870	$25,300	11	$559,000	2,241	$196,800	$397,100	71%	$708,625	$974,476	810	$1,203	Cool Springs	2.80%	5.00%	3.20%	5.40%	6.10%	4.90%	$559,000	$397,100	$974,476	5	$471,000	$1,445,500	$888,500
Monticello	1	15	$599,833,530	$64,600	3.9	$539,900	2,360	$169,000	$359,000	86%	$534,653	$609,597	752	$811	Monticello	2.70%	5.30%	2.90%	4.10%	3.80%	4.60%	$539,900	$359,000	$609,597	4	$468,300	$1,078,100	$538,200
Harmony	2	66	$552,985,160	$33,100	20	$497,700	2,117	$159,700	$304,300	61%	$588,025	$588,025	973	$604	Harmony	2.50%	4.70%	2.40%	4.50%	3.70%	6.00%	$497,700	$304,300	$588,025	5	$332,300	$920,300	$422,600
Trinity	2	37	$447,136,940	$19,100	13.8	$402,400	1,691	$199,800	$304,100	76%	$588,025	$972,634	498	$1,953	Trinity	2.00%	4.00%	2.40%	4.50%	6.10%	3.00%	$402,400	$304,100	$972,634	5	$363,800	$1,336,400	$934,000
Central	2	45	$255,872,270	$8,800	25.6	$230,300	1,133	$142,500	$145,300	63%	$588,025	$720,022	483	$1,491	Central	1.10%	2.50%	1.20%	4.50%	4.50%	3.00%	$230,300	$145,300	$720,022	5	$164,000	$884,000	$653,700
Union Grove	1	39	$229,446,110	$9,300	28.4	$206,500	870	$156,900	$122,900	59%	$534,653	$778,073	482	$1,615	Union Grove	1.00%	1.90%	1.00%	4.10%	4.90%	3.00%	$206,500	$122,900	$778,073	5	$137,600	$915,700	$709,200
Tot/Avg 14 VFDs	23	489	$22,076,376,520	$70,600	7.3	$19,868,500	43,128	$317,400	$12,320,000	62%	$12,228,122	$14,852,093	14,812	$1,003	Tot/Avg 14 VFDs	98.10%	95.40%	98.30%	93.80%	93.40%	90.50%	$19,868,500	$12,228,122	$14,852,093		$16,775,800	$30,627,400	$10,758,900
Stony Point	2	17	$231,243,530	$21,000	12.7	$208,100	870	$202,900	$158,900	76%	$220,262	$270,292	402	$548	Stony Point	1.00%	1.90%	1.30%	1.70%	1.70%	2.30%	$208,100	$158,900	$270,292	6	$174,300	$444,600	$236,500
County Line	1	8.9	$62,873,430	$11,100	23.2	$56,700	246	$167,100	$37,000	65%	$148,262	$205,462	388	$382	County Line	0.30%	0.60%	0.30%	1.10%	1.30%	2.40%	$56,700	$37,000	$205,462	95%	$27,100	$232,600	$175,900
Lone Hickory	1	11	$46,034,030	$6,400	37.8	$42,200	193	$125,700	$21,800	52%	$148,262	$172,574	232	$639	Lone Hickory	0.20%	0.40%	0.20%	1.10%	1.10%	1.40%	$42,200	$21,800	$172,574	95%	$13,200	$185,800	$143,600
Wilks Iredell	1	8.3	$45,838,620	$8,600	34.5	$41,300	154	$177,700	$24,600	60%	$148,262	$181,688	131	$1,332	Wilks Iredell	0.20%	0.30%	0.20%	1.10%	1.10%	0.80%	$41,300	$24,600	$181,688	5	$29,000	$210,700	$169,400
Sheffield-Calahain	1	7.3	$33,965,710	$7,300	32	$30,600	146	$179,600	$17,000	56%	$148,262	$215,727	400	$571	Sheffield-Calahain	0.10%	0.30%	0.10%	1.10%	1.40%	2.40%	$30,600	$17,000	$215,727	5	$19,300	$235,000	$204,400
Tot/Avg 5 VFDs	6	53	$420,953,710	$33,800	23.1	$379,800	1,609	$146,900	$212,725	56%	$813,310	$1,045,743	1,653	$524	Tot/Avg 5 VFDs	1.80%	3.60%	1.20%	4.50%	6.60%	9.50%	$379,800	$212,725	$1,045,743		$262,800	$782,800	$403,000
Tot/Avg 19 VFDs	29	542	$22,847,333,850	$66,200	7.8	$20,248,300	44,737	$293,000	$12,532,700	62%	$13,041,432	$15,897,835	16,365	$797	Tot/Avg 19 VFDs	100%	100%	100%	100%	100%	100%	$20,248,300	$12,532,700	$15,897,835		$16,038,200	$31,410,200	$11,161,900
Mooresville		27	$11,010,719,525	$632,500	0.89		15,520	$347,861		49%																		
Statesville		28	$2,877,166,611	$160,600	0.54		9,596	$185,699		62%																		

DATA SOURCES

County Tax Office	Dist Sq Miles, Real Property Valuations, Avg district home values, #of district homes
County Tax Office	Annual property valuation report to OSFM
County Budget	VFD funding allotments
Erie Insurance Agent	Home insurance quotes at various ISO rates
Calculations	Ken Jurney

Appendix F – FY 23-24 Fire Service District and Rural Fire District Tax Rate Information for North Carolina:



Appendix G – Long-Term Fire Department Merger Considerations for Iredell County Fire and Rescue Services:

The assessment team has recommended some mergers be considered in Iredell County plus others to be evaluated. The team recommends that Iredell County and fire service leaders continuously look for opportunities where merger would be beneficial. As Iredell County continues to grow, merger will be an important consideration, as it is for many fire departments throughout North Carolina in the future.

When dynamics change, such as the significant changes in volunteerism, the infrastructure and systems must enable and support essential functions. These "growing pains" are a natural progression of the maturity cycle of any local government unit and are not unique to Iredell County.

Within this analysis for Iredell County, some of the foundational work for potential future mergers has already been touched on. However, the situation should look even more in depth on the two fire departments deciding if merger is right for them. When the time is ripe for considering a potential fire department merger between two private, non-profit organizations, we would suggest the following steps be taken:

- Initiate a feasibility process to provide indicating data that should be considered by the two fire departments to consider a potential merger/unification to best continue serving their two communities and Iredell County into the future.

- Qualitative and quantitative data should be collected from stakeholders who were willing to participate in discussions and surveys regarding a potential merger.

- A response data analysis of incident responses of the two fire departments should be analyzed to determine the current levels of service of both fire departments as well as evaluate some service improvement alternatives. In addition, a GIS analysis is needed to analyze the coverage area and evaluate growth potential.

- In addition, a human resource-based analysis should be completed that focuses primarily on the potential employee benefits and compensation transition should the departments decide to pursue a merger together.

- Capital assets of both department's, in particular fire apparatus must be evaluated for their current condition, mechanical attributes, and safety deficiencies. In addition, an overall fiscal analysis is needed for the departments to enable a clearer understanding of assets and liabilities.

- Stakeholder engagement is needed with firefighters and Boards from both fire departments. Typically, one-on-one interviews and surveys are collected from both groups. A consensus of concerns and problems is necessary to move forward. Greatest concerns and advantages of a potential merger is necessary to determine if there is organizational buy-in. Working with the two Boards of Directors, as decision makers and policy makers is essential to ensure that the respective boards are committed to the process.

- County Government input is necessary as well. It must be determined that a potential merger is agreeable and favorable to Iredell County (or adjoining counties if there are fire departments coming together that cross county lines).

- A response data analysis is essential to establish a baseline performance for each fire department to determine compatibility and be able to measure performance in the future to determine if the merger improved service delivery for persons within the new district. Demand of services, response time performance and staffing are all essential in this element.

- A Geographic Information System (GIS) analysis is also important within merger considerations. Determining coverage and the efficiencies that can be achieved through merger is valuable. As an example, each individual fire department may not be able to support a Battalion Chief for their district. However, if two departments join or merge, that may now be feasible. Determining the travel distances and possibilities is yet another essential element. It is also important to assess future growth in the area to ensure that the new fire department can be supported financially into the foreseeable future.

- An analysis of capital resources is equally important. This would include fire apparatus (as was provided in this Iredell County analysis) to determine any necessity of keeping apparatus or being able to consolidate fire apparatus in the merger of two fire departments.

- A human resource analysis is also necessary. Gathering information regarding employee benefits, employee compensation, and any related internal policies is needed. Identifying similarities and differences in both fire departments provides the ability to chart the changes that are necessary. This may include staff sizes, retirement programs, pay periods, longevity and

specialty pay, overtime pay, holiday pay, callback, work substitution, medical, dental, life insurance, family coverage, shift differential pay, tuition assistance, Health Care Savings Accounts, etc.

- A fiscal analysis is also needed. Understanding and acknowledging the fiscal aspects of the two departments is critical. Debt service, funding sources, total income, annual operating budgets, grants, staffing review in the context of full-time equivalents, a capital asset analysis with a focus on large fire apparatus capital assets, evaluation of loose equipment and total asset analysis is needed.

Additional Considerations:
An independent, third-party assessment team can develop appropriate and relevant observations and recommendations for both fire department boards to consider in their deliberations, including developing a draft of the initial resolution that both fire departments agree upon before going into extensive detail utilizing an implementation team made up of personnel from both fire departments.

Fire Department mergers most often succeed when key stakeholders can retroactively look back and see 1) tangible enhancements in service delivery, 2) strengthened retention and recruitment of personnel, 3) improvements in efficiencies occur and 4) there is continuity of fire departments that may not be sustainable over the years, with changing community dynamics.

Also, fire department mergers most often fail when 1) there are not cost savings, 2) service delivery did not improve, 3) different organizational cultures were not able to combine and become stronger, 4) when the fear of change was too great for stakeholders, and 5) when animosity between subgroups occurs within the merger process and persons begin to blame others for the situation not going the way they wanted it to go.

The fire departments involved in a merger must focus on building strong working relationships between the organizations in response and training. There must be positive engagement by stakeholders, especially within the fire department, to provide due consideration of the pros and cons of the potential merger.

However, for the potential merger to be successful, there must be a strong relationship and trust built between both fire departments. It takes a significant amount of work to move from the feasibility analysis to the binding legal agreement with an effective date. If all parties are not committed to the process, it is best to continue to work towards a merger long-term and not formally move forward until conditions are right to do so.

Appendix H – Service Delivery Model Considerations

NORTH CAROLINA COUNTY MANAGER GENERAL GUIDANCE ON DEVELOPING FIRE AND RESCUE SERVICE DELIVERY LEVELS

Performance Modeling for Typical Residential Structure Fire Response
Assistance to Local Jurisdictions in Establishing Their Desired Level of Service

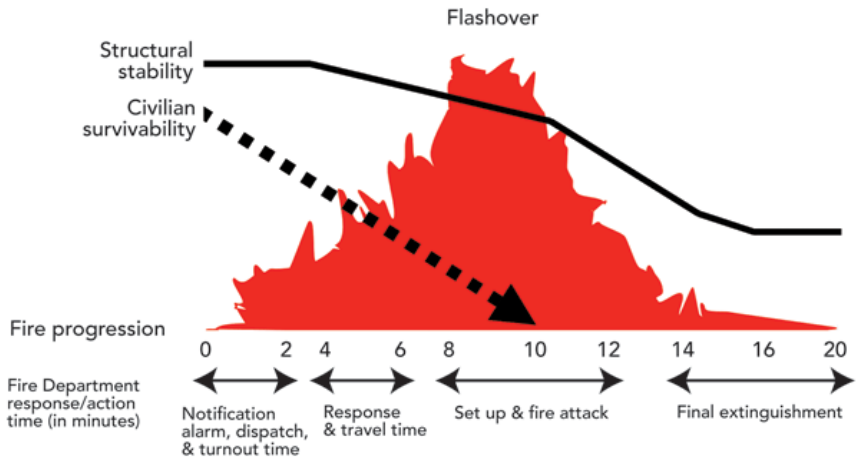
BACKGROUND:

Inputs influence outcomes. Within the effective delivery of fire and rescue services, response time elements are directly proportional to expected outcomes. In recent years, significant scientific research has substantiated the correlation of response times and number of trained firefighters necessary on the scene of structure fires to produce positive outcomes. Each local jurisdiction is encouraged to identify what specific hazards and risks exist in their individual communities. Also, local jurisdictions can evaluate their fire and rescue level of service or standard of cover for each type of service that they provide. From this collective information, progressive jurisdictions can effectively set a positive course for continuous improvement.

To strengthen fire protection service delivery systems and to empower local jurisdictions to determine more clearly what the appropriate level of response may be for their individual community's level of risk and clearly stated desired outcomes, the following illustrative models are offered to establish some basic, minimal framework for response to typical residential structure fires within a North Carolina rated fire insurance district.

Using dynamic indicators, these illustrative models are presented with the optimum desired outcome of confining and containing a typical (<2,000 square feet), occupied, residential structure fire to the room or area of origin when fire hydrants are available. Aligning North Carolina's growth patterns with national consensus standards and fire service industry best practices provided the foundation for these models. Also, it is important to note that times identified recognize total response time, beginning when the citizen first dials 9-1-1. These models for typical residential structures are only guidelines for evaluation and solely designed as a tool for use by local jurisdictions. Models for fire response to properties with higher risks demand more thorough analysis, more robust resources, and stronger performance measures.

Graphic Source: Fire Engineering



TYPICAL CASCADE OF EVENTS FOR A STRUCTURE FIRE:

Pre-Response:

Recognition of fire
Notification call made to 9-1-1

Total Response Time (measurable):

Receipt of call and dispatch of fire department(s) = approx. 60-90 seconds (NFPA)
Firefighter acknowledgement and fire equipment rolling adds 80+ seconds (NFPA)
Travel time – adds approximately 141 seconds per road mile (ISO)
Arrival at the fire scene

Post-Response:

Accessing, locating the fire, and taking necessary mitigating actions

TYPICAL RESIDENTIAL MODEL - FIRST ARRIVING FIRE APPARATUS:

For 90% of all typical residential structure fire incidents, at least one initial arriving fire apparatus and assembling at least four (4) adequately trained firefighters should arrive within ___ (*determined locally*) ___ minutes total response time and be prepared to take immediate action in accordance with department protocols.

Approximate Range of Credible Response Time Within State Rated Fire Insurance Districts

Area	Density per Sq. Mile	Fire Station	Prevalent ISO Rating	Total Response Time
URBAN	>2,000 people	within 2 miles	1-3	5-8 minutes
NON-URBAN	500-1999 people	within 4 miles	4-6	7-12 minutes
RURAL	500 people	within 6 miles	6-9	12-17 minutes

TYPICAL RESIDENTIAL MODEL - ARRIVAL OF EFFECTIVE RESPONSE FORCE:

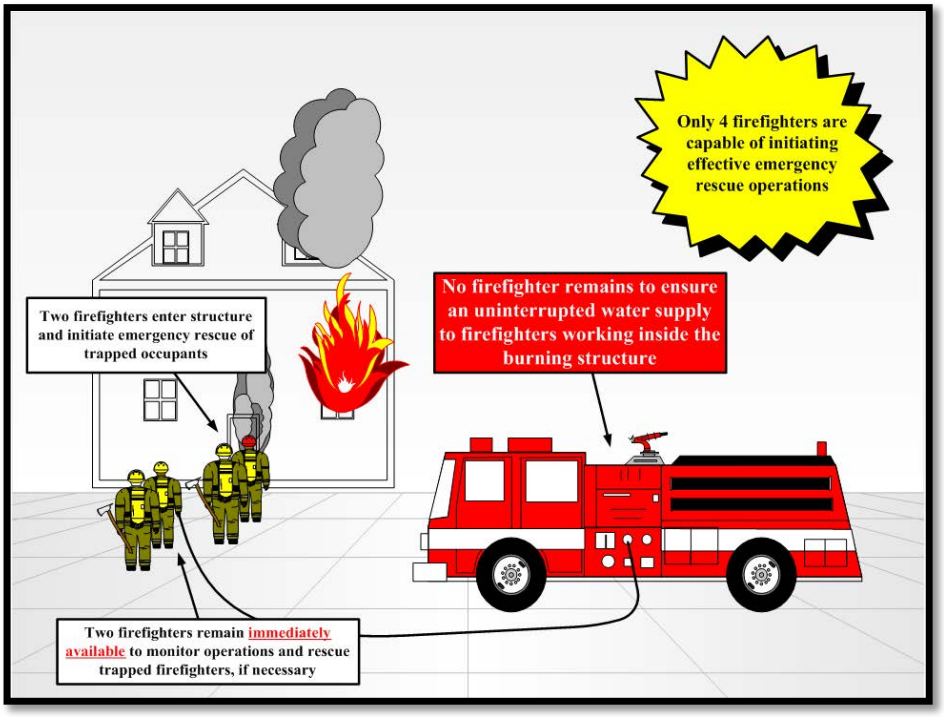
For 90% of all typical residential structure fire incidents, an effective force of at least seventeen (17) adequately trained firefighters *(including automatic aid responses)* should arrive within ___ (*determined locally)* ___ minutes total response time. The effective response force should be capable of establishing command, appointing a site safety officer, providing an uninterrupted water supply, advancing an attack line and back up line for fire control, complying with the OSHA requirements of two-in and two-out, completing forcible entry, searching, and rescuing at-risk victims, ventilating the structure, controlling utilities, and performing salvage and overhaul. These operations are done in accordance with department standard operating protocols while providing for the safety of responders and the general public.

Approximate Range of Credible Response Time Within State Rated Fire Insurance Districts

Area	Density per Sq. Mile	Fire Station	Prevalent ISO Rating	Total Response Time
URBAN	>2,000 people	within 2 miles	1-3	5-10 minutes
NON-URBAN	500-1999 people	within 4 miles	4-5	9-19 minutes
RURAL	<500 people	within 6 miles	6-9	19-29 minutes

Appendix I – Two in – Two Out Firefighter Staffing Depiction

Regarding the number of firefighters, federal law mandates that before firefighters can make an interior attack on a structure fire, that there must be a rescue crew established in case something goes wrong with the entry crew. The entry crew is going into an environment that is immediately dangerous to life and health (known as IDLH). Only when there is a known rescue are firefighters permitted by law to enter a structure fire without a rescue crew. This law is typically known as "Two In – Two Out" and applies to all fire service operations.

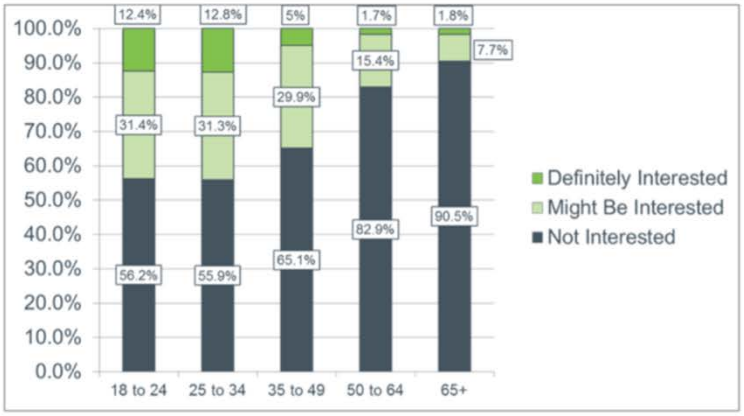


Appendix J – Firefighter Volunteerism Best Practices

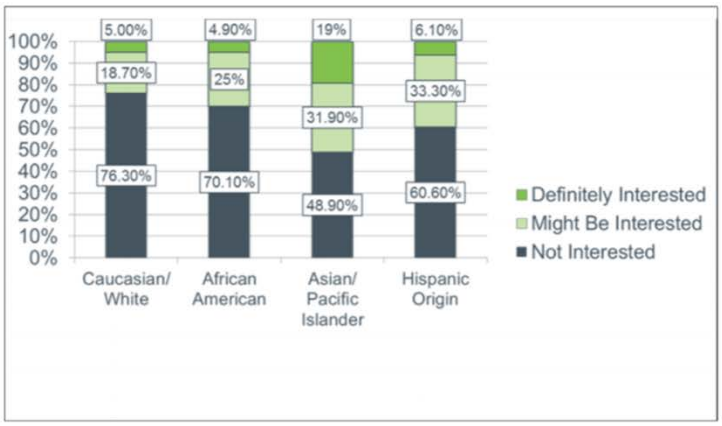
NVFC Guidance

The National Volunteer Fire Council (NVFC) provides many resources for volunteer fire departments related to recruiting and retaining volunteers. The following points are specifically selected for Iredell County fire and rescue service leaders to review.

Age of Potential Volunteers



Ethnicity of Potential Volunteers



Women in the Fire Service

- 5.2% of women responded that they are definitely interested in volunteering as a first responder
- 21.6% of women responded that they might be interested in volunteering as a first responder
- Many women were also interested in volunteering to assist departments in non-operational roles



Helps new recruits commit to training or stay in training	Makes committing to training or completing it difficult
• Camaraderie and support from training with supportive peers. • Flexibility and convenience of online training and testing • **Surveys of participants** to generate ongoing improvements • **Other innovations** (boot camp, drill of the month, local biz tours, co-training with other depts., etc.)	• Can be very time consuming • Can be boring

Focus on the Universal Themes That Minimize Fear and Anxiety!

Minimize

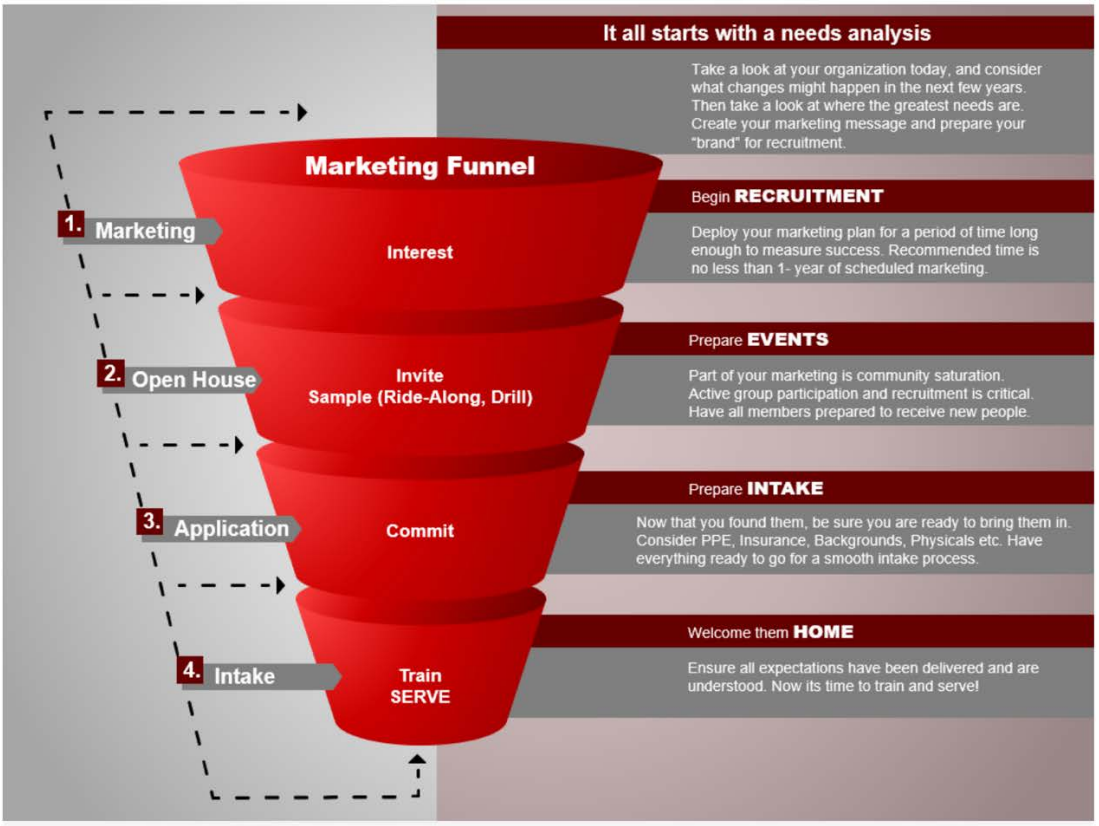
- Fear of safety
- Inadequacy (maybe I can't do this)
- Overwhelmed (this takes too much time)

Promote

- Camaraderie
- Meaning/relevance
- Accomplishment
- Pride

A Multistep Process

Finding and recruiting potential volunteers is a multistep process that requires dedication, follow-up, and follow through.



Concerns and Fears of Potential Volunteers

In general, those who are interested have not applied due to:

- Thinking they do not have the physical attributes of a volunteer firefighter
- Not able to be fully committed to the job
- Not having the right skill set
- Not having enough information about the job expectations and application process

Individuals' main fears included:

- Not being able to save a life
- Not being able to prevent destruction
- Not being able to perform under pressure
- Not knowing how they might react to trauma or violence
- Becoming sick or ill due to exposure (Cancer)
- Concerned they will respond to someone they know

How Can We Address the Concerns?

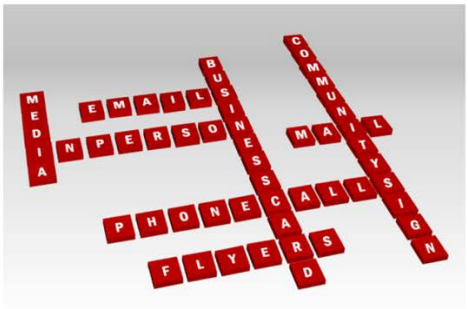
What makes it easier?	What makes it harder?
Family and friends within the department	Isolation
Mentorship through doubts, difficulties	Unmet expectations
Sense of belonging	Frustration with leadership
Flexibility in training schedule	Missing out on family and friend experiences
Personal commitment to others as part of a "new class"	Lack of support from family or employer
Consistent, fair, transparent leadership	
Respect from the community	

Common Reasons Community Members Do Not Volunteer:

- **Not enough time (juggling family, work, other volunteer activities)**
- **Poor leadership in the department**
- **They were not asked to volunteer**
- **Perceived work (either too challenging or not challenging enough)**
- **Too much cost associated with volunteering**
- **They were taken advantage of (guilt)**
- **Poor image of the organization**
- **Attitudes of existing personnel to newcomers (cliques)**
- **Fear of lawsuits**

How to Invite Recruits

Invite new recruits through:
- Personal conversations
- Emails
- Phone calls
- Customized flyers or mail pieces
- Business cards
- Information packets
- Social media
- Community signs



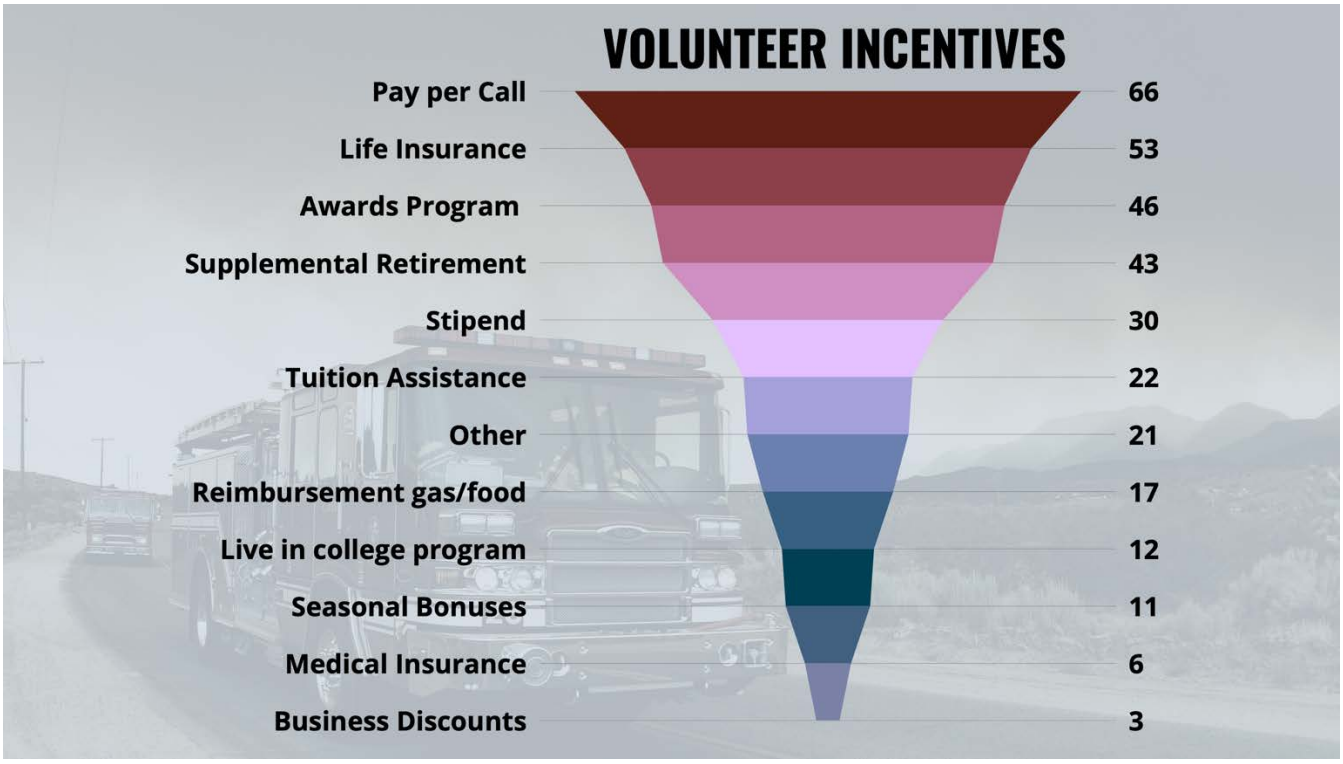
Follow Up!

- Application process
- Follow-up calls
- Tracking
- Introduction and integration

Potential recruits will appreciate a streamline application process and quick, professional follow-up



Volunteer Incentives Reported By North Carolina Fire Departments (NCAFC 2023)



The above volunteer incentives are administered in a variety of methods across North Carolina. In most cases, the individual fire department administers the program, but funding is provided by the local governments that are contracting for fire and rescue services. It is most effective when the programs are in alignment across the county and agreed to by the county fire chief's association, or similar group. There is not a one size fits all. However, we would recommend that firefighter incentive programs across Iredell County be as uniform in nature as possible.

Illustrative Job Description – Louisa County, VA

Fire & EMS Recruitment and Retention Coordinator

Responsibilities

- This includes providing informational programs at community job fairs, service organization meetings, media outlets and through web-based sources and serving as point of contact for those interested in volunteer Fire & EMS positions.
- This position will be a direct point of contact for upcoming recruits and be responsible for Fire Class instruction at multiple levels.
- Work also involves tracking, analyzing, and presenting data on recruitment and retention trends and strategies used by organizations at the state and national level to enhance their recruitment and retention efforts.
- Reports to the Fire & EMS Chief.
- Provides informational programs and displays to various civic, business, church, school, and community groups explaining volunteer opportunities with the County's Fire & EMS agencies
- Serves as Fire and EMS Instructor/ mentor at various levels ranging from potential recruit, high school programs to include firefighter 1 and EMT classes, to current volunteer and employee classes.
- Serves as the instructor or assists with the instruction of the Firefighter and EMT High School program.
- Prepares recruitment materials, brochures, etc. in coordination with the County's volunteer Fire and EMS agencies – Louisa, Mineral, Bumpass, Holly Grove, Locust Creek and Trevilians Volunteer Fire Departments and Louisa, Lake Anna and Holly Grove Volunteer Rescue Squads.
- Administers the recruitment and retention budget in coordination with the Management Oversight Group (MOG) appointed recruitment and retention committee and departmental staff
- Serves as a point of contact for individuals interested in volunteer opportunities with the volunteer agencies.
- Prescreens volunteer candidates as directed and conducts reference and background checks
- Works with the MOG recruitment and retention committee to develop and conduct volunteer orientation programs.
- Provides tracking data to the volunteer agencies and department staff to assess progress against staffing goals.
- Provides data management system updates to include the addition of new volunteer members and elimination of past members from the data base.
- Presents reports to the MOG on the status of the Department's volunteer recruitment efforts, current trends and recruiting budget related information.

- Researches and presents reports to the MOG regarding the latest strategies being used for volunteer recruitment and retention at the state and national level.
- Participates in regional and state meetings on recruiting and retention of volunteer Fire and EMS personnel.
- Develops contacts with the Virginia Department of Fire Programs and Virginia Department of Emergency Medical Services to obtain the latest data on volunteerism and program materials for recruitment and retention.
- Assists the volunteer agencies with County funded incentive program data, annual certification information and record keeping functions.
- Attends MOG and volunteer agency meetings as requested by the agencies.
- Provides County photo identification cards for volunteer personnel.
- Performs related tasks as required.

Job Description

Under general supervision, this full-time position performs administrative and technical work recruiting and retaining candidates for volunteer positions with the County's volunteer Fire and EMS agencies. This includes providing informational programs at community job fairs, service organization meetings, media outlets and through web-based sources and serving as point of contact for those interested in volunteer Fire & EMS positions. This position will be a direct point of contact for upcoming recruits and be responsible for Fire Class instruction at multiple levels. Work also involves tracking, analyzing, and presenting data on recruitment and retention trends and strategies used by organizations at the state and national level to enhance their recruitment and retention efforts. Reports to the Fire & EMS Chief.

Special Duties and Responsibilities

- Provides informational programs and displays to various civic, business, church, school, and community groups explaining volunteer opportunities with the County's Fire & EMS agencies.
- Serves as Fire and EMS Instructor/ mentor at various levels ranging from potential recruit, high school programs to include firefighter 1 and EMT classes, to current volunteer and employee classes.
- Serves as the instructor or assists with the instruction of the Firefighter and EMT High School program.
- Prepares recruitment materials, brochures, etc. in coordination with the County's volunteer Fire and EMS agencies – Louisa, Mineral, Bumpass, Holly Grove, Locust Creek and Trevilians Volunteer Fire Departments and Louisa, Lake Anna and Holly Grove Volunteer Rescue Squads.
- Administers the recruitment and retention budget in coordination with the Management Oversight Group (MOG) appointed recruitment and retention committee and departmental staff.

- Serves as a point of contact for individuals interested in volunteer opportunities with the volunteer agencies.
- Prescreens volunteer candidates as directed and conducts reference and background checks.
- Works with the MOG recruitment and retention committee to develop and conduct volunteer orientation programs.
- Provides tracking data to the volunteer agencies and department staff to assess progress against staffing goals.
- Provides data management system updates to include the addition of new volunteer members and elimination of past members from the data base.
- Presents reports to the MOG on the status of the Department's volunteer recruitment efforts, current trends and recruiting budget related information.
- Researches and presents reports to the MOG regarding the latest strategies being used for volunteer recruitment and retention at the state and national level.
- Participates in regional and state meetings on recruiting and retention of volunteer Fire and EMS personnel.
- Develops contacts with the Virginia Department of Fire Programs and Virginia Department of Emergency Medical Services to obtain the latest data on volunteerism and program materials for recruitment and retention.
- Coordinates recruiting events with the volunteer agencies.
- Assists the volunteer agencies with County funded incentive program data, annual certification information and record keeping functions.
- Attends MOG and volunteer agency meetings as requested by the agencies.
- Provides County photo identification cards for volunteer personnel.
- Performs related tasks as required.

Minimum Training and Experience

Associate degree in management preferred with a minimum of two (2) years of experience in marketing and recruiting and retaining employees, or any equivalent combination of education, training and experience. Current or previous certification in Fire or EMS preferred. Education Coordinator Preferred. Fire Instructor 1 and 2 Preferred.

Appendix K – Guilford County Firefighter Support Program Illustrative Example for Consideration:

Guilford County Government operates a county owned and operated rescue company from a county owned fire station in Eastern Guilford County. This company is comprised of a minimum four-person crew of firefighters, with one person at the rank of Fire Captain, one at the rank of Engineer and two at the rank of Firefighter. This crew operates on a 7/24/365 basis and responds to all structure fires that occur within the unincorporated areas of the County as well as into municipal areas when requested. The crew is trained in fire suppression, technical rescue, first responder, hazardous materials and other fire and rescue disciplines. In addition to emergency response, the crew assists contracting fire departments in the county with maintenance of specialized firefighting equipment such as ladders, air packs, etc. and provides training to firefighters throughout the County. The program is managed through the County Fire Marshal. This component of the County's operation requires 15 full time personnel and funding for part-time personnel to assist when needed to maintain minimum staffing. This team represents a county government core response on a 7/24/365 basis.

In addition, within the FY 2015-2016 budget, Guilford County implemented a second career crew on the western side of the county with the goal of supporting daytime operations when there are fewer volunteers available to serve. This crew operates with a minimum daily staffing of five persons working from 7am through 7pm seven days a week.

These two crews support the career, part-time and volunteer firefighters in the County, both from municipal fire departments and private non-profit fire departments.

Appendix L – Illustrative Model Joint Use Facility Agreement that Iredell County May Consider:

GUILFORD COUNTY CONTRACT #1390
SUMMERFIELD FIRE DISTRICT, INC.

NORTH CAROLINA COUNTY

OF GUILFORD

MEMORANDUM OF AGREEMENT
between
GUILFORD COUNTY
and
SUMMERFIELD FIRE DISTRICT, INC

AGENCIES:

THIS MEMORANDUM OF AGREEMENT, hereafter referred to as the "MOA," is hereby entered into and effective as of the 1st day of April, 2019 (the "Effective Date") by and between GUILFORD COUNTY, on behalf of its EMERGENCY SERVICES DEPARTMENT, hereinafter referred to as the "COUNTY," and the SUMMERFIELD FIRE DISTRICT, INC., hereinafter referred to as "SFD," and also collectively referred to as the "Parties."

BACKGROUND:

SUMMERFIELD FIRE DISTRICT owns and operates the SFD Station 39 located at 6214 Lake Brandt Rd, Summerfield, NC 27358. This facility is located within the Summerfield Fire District and is currently contracted with GUILFORD COUNTY. In an effort to enhance service to the fire districts through additional geographic resource placement and supplemental staffing, GUILFORD COUNTY EMERGENCY SERVICES desires to deploy apparatus from the SFD Station 39 Facility. The intent is to maintain daily operation of a single piece of apparatus from the COUNTY at the SFD Station 39 facility.

PURPOSE:

The purpose of this MOA is to establish guidelines and expectations between the COUNTY and the SUMMERFIELD FIRE DISTRICT (SFD) as it relates to the utilization of the SFD Station 39 Facility.

TERM OF SERVICES:

The term of this Contract shall be for one (1) year, with four (4) additional one (1) year renewals.

CONDITIONS:

All COUNTY and SFD personnel will follow the established guidelines and personnel regulations of their respective departments.

1. The SUMMERFIELD FIRE DISTRICT will provide the following:

    a. One apparatus bay from which the COUNTY/GCES may operate apparatus;

Page 1 of 6

b. Use of available support equipment, tools, etc., for care and maintenance of apparatus and equipment;

c. Living accommodations suitable for up to five (5) GCES Personnel on a twenty four(24) hours, seven (7) days, three hundred sixty five (365) days. Living accommodations must meet requirements of OSHA 1910 standards, and are subject to inspection by Guilford County officials.

d. The SFD shall have at all times, in force and effect, insurance coverage with a company acceptable to COUNTY. This coverage is to provide a minimum of General Liability coverage of three million dollars ($3,000,000) combined single limit. Annually, the SFD will provide a certificate of insurance to the COUNTY for its records.

e. Work station area and IP access necessary to facilitate connections required to maintain GCES fire reporting and daily operations.

f. Access to the facility through the SFD access system and a door remote; and,

g. Due to the mutual benefit of the co-location, the SFD will not seek any remuneration for the housing of the COUNTY/GCES personnel, at present.

2. The COUNTY/GCES will provide the following:

a. An updated monthly calendar of the scheduled hours of unit operation and personnel assigned to the station.

b. The COUNTY/GCES shall have at all times, in force and effect, maintain insurance coverage within the City/County self-funded funding program a minimum of:

i. Appropriate Statutory Workers' Compensation;
ii. Aggregate Liability (five million dollars ($5,000,000.00) combined single limit);

c. The COUNTY/GCES shall provide to the SFD at inception of this Agreement, and annually thereafter notice that the COUNTY is self-insured and has enforce the above minimum limits as required.

d. The COUNTY/GCES will enforce annual criminal and driving histories on all personnel assigned to the facility, as required by the COUNTY and SFD.

3. The COUNTY/GCES further agrees to the following conditions:

a. The SFD, at its sole right, reserves the authority to disallow any personnel from the property, if their performance represents an impairment to the safe and efficient operations of the facility or causes undue duress on SFD or COUNTY personnel. The SFD will make immediate notification of GCES staff of such an occurrence, and the parties will discuss the specifics prior to final resolution;

b. This facility is a SFD facility, and as such the employees and agents of the COUNTY/GCES are bound to the standards of conduct expected from COUNTY employees and in compliance with any SFD requirements. Specifically, all personnel shall conduct themselves in a professional and dignified manner at all times. Furthermore, personnel shall refrain from using language that is vulgar or contains personal attacks, profanity, insults, threats, discriminatory statements based on race, nationality, sex, disability, or other status. Additionally, language of a sexually suggestive nature will not be tolerated, nor will any physical contact be tolerated;

c. The COUNTY is a drug and alcohol free workplace, and as such, GCES will not allow any members on site that are under the influence of impairing substances, and if suspected, will be subject to Guilford County's policies and procedures;

d. The COUNTY personnel are expected to follow all County Personnel Rules and Regulations, as well as departmental general operating guidelines. A copy will be provided to the Chief of SFD;

e. The COUNTY is not obligated, nor will they provide staffing, maintenance, or upkeep of SFD apparatus assigned to the SFD station 39 Facility;

f. In order to accommodate IP access, GCES Personnel will agree to and follow established GUILFORD COUNTY DEPARTMENT of Information Services Appropriate Use Administrative Guideline. All personnel assigned to the facility will be required to sign the Agreement and will be given access to GCES computer equipment at the station, but will share the SFD bandwidth for access to Citrix applications, FireHouse and "Rip and Run" at no cost. No "generic" access will be provided, and the SFD provided equipment will not be used by COUNTY employees.

g. Upon report of any damages associated with the SFD station 39 Facility involving GCES personnel and/or apparatus, representatives of both parties will inspect the facility and will note all damages incurred. Determination of cause will dictate who has the financial liability for repairs, and ALL repairs will be in contracted by SFD facilities personnel. The Party found to have cause is financially obligated for repair to the satisfaction of the SFD in toto;

h. The COUNTY is not responsible for any damages incurred to SFD apparatus and/or equipment which only directly involve SFD personnel;

i. The COUNTY has no obligation to the financial implications of staffing SFD apparatus;

j. Nothing in this MOA shall limit further collaborative efforts between SFD or the COUNTY and other fire protection providers that may share an interest in collaborative deployment initiatives; and,

k. The COUNTY and the SFD will provide a primary and secondary point of contact to coordinate any issues related to this Agreement. If it is determined that substantive changes are to occur, they are to only occur in writing and may result in amendment to this Agreement.

INDEMNITY:

Each Party agrees to be solely responsible for its own negligent acts or omissions and willful misconduct, and those of its employees, agents, and subcontractors, in the performance of services provided hereunder.

The COUNTY will indemnify and hold harmless the SFD and hereby agrees to be liable for any and all claims, costs, demands, causes of action (including reasonable attorney fees, if any), losses or damages that may be made against the SFD as a result of any negligent acts or omissions or willful misconduct on the part of the COUNTY, its employees or agents. The COUNTY shall be responsible for the negligence of its employees and agents to the extent of the North Carolina Tort Claims Act.

AMENDMENT:

The terms of this Agreement may only be amended with a written Contract Amendment executed by the Parties.

TERMINATION:

Either Party may terminate this Agreement for any reason and without penalty, upon ninety (90) days written notice to the other Party.

NOTICES:

All notices pursuant to this Agreement shall be in writing and delivered personally or mailed by certified mail, registered mail, postage prepaid, with return receipt requested, at the addresses appearing below, but each Party may change such address by written notice in accordance with this paragraph. Notices delivered personally will be deemed communicated as of actual receipt. Mailed notices will be deemed communicated as of three (3) days after mailing.

Marty Lawing, County Manager
GUILFORD COUNTY
301 West Market Street
Greensboro, NC 27402

Rod Brown, President
SUMMERFIELD FIRE DISTRICT, INC.
7400 Summerfield Rd
Summerfield, NC 27358

CONTRACT LANGUAGE:

Inclusion of titles of paragraphs or section headings, capitalization of certain words or phrases and/or bold face typestyle of certain words or phrases in this Contract are for convenience purposes only and shall not be used to interpret or construe the provisions of this Agreement. The terms "Contract" and "Agreement" and "Memorandum of Agreement" have the same meaning and may be used interchangeably throughout this document. The terms "Attachment", "Exhibit" and "Addendum" have the same meaning and may be used interchangeably throughout this document.

SEVERABILITY:

If any provision of this Contract is held unenforceable, then such provision will be modified in writing to reflect the Parties' intention. All remaining provisions of this Contract shall remain in full force and effect.

ENTIRE AGREEMENT:

This Contract, including the Exhibits and/or Attachments, if any, sets forth the entire Agreement between the Parties. Facsimile or electronic (e.g., pdf) versions of this Agreement shall have the same legal effect as originals, and all of which when fully executed, shall constitute one and the same instrument. All prior conversation or writings between the Parties hereto or their representatives are merged within and extinguished.

JURISDICTION:

The Parties agree that this Contract is subject to the jurisdiction and laws of the State of North Carolina. SFD will comply with bid restrictions, if any, and applicable laws, including N.C.G. S. §143-129U) regarding E-Verify. Any controversies arising out of this Contract shall be governed by and construed in accordance with the laws of the State of North Carolina.

(The remainder of this page is intentionally left blank.
This Contract continues with signatures on the following page.)

GUILFORD COUNTY CONTRACT #1390
SUMMERFIELD FIRE DISTRICT, INC.

WITNESS the following signatures and seals all pursuant to authority duly granted, effective as of the day and year first above written.

GUILFORD COUNTY

DocuSigned by:
Marty K Lawing
5148C7EFF7AB48A...
5/14/2019 | 11:52 AM PDT

Marty K. Lawing — Date
Guilford County Manager

ATTEST:

DocuSigned by:
Robin B Keller
261BE04777AA4DA...
5/17/2019 | 5:58 PM EDT

Robin Keller — Date
Guilford County Clerk to Board

DocuSigned by:
James L. Albright
1A17FD8046D14C9...
5/17/2019 | 8:11 PM EDT

James L. Albright — Date
Guilford County Emergency Services Director

DocuSigned by:
Stephen Thomas
FD0E3CD30624494...
5/22/2019 | 10:53 AM PDT

Stephen E. Thomas — Date
Guilford County Fire Marshall

SUMMERFIELD FIRE DISTRICT, INC.

DocuSigned by:
Rod Brown
94835333B3E249E...
6/10/2019 | 8:47 AM PDT

Rod Brown — Date
President, Board of Directors

ATTEST

Troy L. Stantliff Jr. 6/11/19
Corporate Secretary — Date

Printed Name: Troy L. Stantliff Jr

Chris Johnson 6/11/19
Chris Johnson — Date
Summerfield Fire Chief

(CORPORATE SEAL)

Appendix M – Illustrative Service Contract Documents:

Two illustrative service contract documents are included. First is Yadkin County's version, representing a smaller NC county model. Second is Wake County's most current version, as a larger NC county model.

STATE OF NORTH CAROLINA

FIRE DEPARTMENT SERVICE AGREEMENT

YADKIN COUNTY

THIS AGREEMENT, is made and entered into this the ____ day of _____, 2025, by and between YADKIN COUNTY, hereinafter referred to as the "County," and _____, hereinafter referred to as the "Department." (Collectively, the "Parties" and individually as a "Party").

WITNESSETH:

WHEREAS, the Department in Yadkin County has a recognized history of dedicated service, having provided essential fire protection and other related emergency services to the citizens of Yadkin County for all of the years of its existence; and

WHEREAS, the County and Department desire to Contract with each other for the mutually agreed and mutually recognized goal of attempting to achieve the highest levels of protection to the persons who live, work and/or are otherwise present in the County; and

WHEREAS, North Carolina General Statutes Section 69-25.5 states that counties may provide for fire and rescue protection in a designated district by contracting with any incorporated nonprofit volunteer or municipal fire department; and

WHEREAS, this Agreement is authorized by North Carolina General Statutes Sections 153A-11 and 153A-13 and N.C.G.S. Chapter 153A, Article 11; and

WHEREAS, the Department is incorporated as an independent non-profit corporation under Chapter 55A of the North Carolina General Statutes and is operating as a non-profit volunteer fire department within Yadkin County, North Carolina; and

WHEREAS, the fire districts of Yadkin County shall have boundaries defined by descriptions on file in the Yadkin County Fire Marshal's Office; and

WHEREAS, the Department has secured equipment, land and buildings for the operation of the Department; and

WHEREAS, the County assists in the funding of the herein-described services by levying and collecting a fire district tax.

NOW, THEREFORE, in consideration of the mutual benefits insuring to the parties hereto, and based upon the mutual covenants contained herein and the considerations stated therein, the parties do hereby covenant and agree as follows:

SECTION 1 – DEFINITIONS

1. Agreed-Upon Procedure: Is an engagement in which an auditor is engaged to carry out those procedures of an audit nature to which the auditor and the entity and any appropriate third parties have agreed and to report on factual findings pursuant to that agreed upon procedure attached hereto as Exhibit "B."
2. Agreement: This Fire and Rescue Services Agreement, together with Exhibits "A", "B" and "C", each of which is incorporated herein by reference as an integral part of this Agreement.
3. Applicable Law: All laws, rules, regulations, ordinances, codes, standards, orders, and actions of all governmental bodies, agencies, authorities, and courts that may now or hereafter be applicable to the performance of duties under this Agreement.
4. Board of Commissioners: The Yadkin County Board of Commissioners.
5. Board or "Board of Directors": The Department's Board of Directors is the group of natural persons vested by the corporation with the management of the Department's affairs whether the group is designated as directors in the articles of incorporation or bylaws, pursuant to N.C.G.S. § 55A-1-40.
6. Capital Expenditure: All expenditures for or purchases of buildings, building additions, alterations, repairs or improvements and all expenditures for or purchases of additional or replacement furniture, machinery, vehicles or equipment, hardware or software, where the cost of such expenditure or purchase is five thousand dollars ($5,000.00) or more.
7. Capital Improvement Plan: (Program), or CIP, is a short-range plan, usually ten (10) years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan.
8. Capital Item: The actual property which was purchased or otherwise received by the Department as a Capital Expenditure.
9. CPA: Certified Public Accountant.
10. District: The designated area that the Department is contracted to serve, which for purposes of this Agreement is the _____ Response District, as further described on the Fire Districts Map.
11. Effective Date: The effective date is July 1, 2023.
12. EMS: Yadkin County Emergency Medical Services.
13. Existing Debt: Any legally enforceable secured or unsecured obligation to pay money.
14. Fire Chief: The Chief of the Fire Department.
15. Fire Districts Map: The most current version of the Yadkin County Fire Insurance Districts Map on file in the office of the Fire Marshal.
16. Fire Marshal: The Yadkin County Fire Marshal.

17. Fiscal Year: July 1st through June 30th.
18. GAAP: Generally accepted accounting principles.
19. GAAS: Generally accepted auditing standards.
20. Services: Fire protection, emergency rescue, medical first responder, and associated emergency-related services, and those activities undertaken by the Department in furtherance of fulfilling the above.

SECTION 2 – PURPOSE

The purpose of this Agreement is to establish the terms and conditions under which the County will furnish financial assistance to the Department, to establish the standards of the Department for providing firefighting and fire prevention services and other emergency services during emergencies and disasters, and to provide for efficient firefighting and emergency services to the persons who live, work and/or are otherwise present in the County.

SECTION 3 – THE DEPARTMENT AGREES TO THE FOLLOWING:

The Department agrees to provide its Services throughout the District and elsewhere in accordance with the standards and other requirements in a manner that complies with all Applicable Law, including by illustration, but not limited to, those applicable rules and regulations of the North Carolina Department of Insurance and the Insurance Services Office, Inc. The Department further agrees to provide the Services to all persons and property present in its assigned District throughout the District in accordance with the standards and other requirements set forth in this Agreement in a professional, efficient, and workmanlike manner.

The Department agrees to provide the following services upon request during times of emergencies:

1) Adhere to all applicable North Carolina General Statutes, especially those required for fire protection services, operating vehicles and non-profit organizations.
2) Furnish and provide continuing fire protection service and other emergency services to all residents of the Fire District, to all persons present in the Fire District, and to all real and personal property lying within the boundaries of the Fire District and other areas of the County on the basis of automatic/mutual aid agreements with other fire departments within the County for the benefit of the residents of Yadkin County and for the benefit of other persons present in Yadkin County;
3) Not respond to calls after consuming alcohol or narcotics.
4) Endeavor in good faith and with due diligence to dispatch upon the call of any person within the district the equipment necessary to answer the call and adequate personnel to operate such equipment in the judgment of the Chief of the Department or his/her designee.
5) Provide rescue services, including medical response if the Department holds a certification through the North Carolina Association of Rescue and Emergency

Medical Services. Such services shall be performed inside the scope of practice of the certification(s) to the County and within the Fire District and other locations when called to provide those services by the County or other fire department(s) or rescue squad(s).

6) Provide lifesaving and property protection measures as necessary.
7) Provide search and rescue assistance as needed.
8) Perform evacuation assistance as needed.
9) Respond to motor vehicle accidents.
10) Perform annual hydrant flow and operational testing on the hydrants owned by the County and located within its fire district and the Department shall document any work to be done on the hydrants and turn the hydrant repair work orders into Yadkin County ORC and maintain the hydrants per standard schedule and to County standards.
11) Endeavor always and in good faith to respond to all emergency calls from the Communications Center, the Department Chief or his/her designee, or the County Fire Marshal when and where needed.
12) Provide Yadkin County EMS with monthly medical supplies inventory.
13) Provide support to the Fire Academy implemented by the Yadkin County Public Schools.
14) Provide current By-laws and Standard Operations Policies/Guides with this signed contract if not previously provided.
15) Provide Annual Board meeting minutes, amended Standard Operations Policies, amended By-Laws and amended Articles of Incorporation and IRS Form 990 annually as part of the budget process.
16) Utilize the Elite Reporting System provided by the County for all incident reporting.
17) Adhere to consistent county chief agreed upon helmet colors.
18) Adhere to consistent county chief agreed upon truck numbering system.

SECTION 4 - THE COUNTY AGREES TO THE FOLLOWING:

In accordance with this Agreement, and at the County's sole expense above and beyond those funds allocated to the Department pursuant to this Agreement, the County Agrees to furnish the following services to the Department:

1) 911 communications and dispatch.
2) Fire investigation services when requested by the incident commander after the preliminary investigation and in accordance with NCGS 58-79-1 and 906 Packet has been completed.
3) Emergency scene assistance services in support of the Department's efforts.
4) GIS determined 4-department dispatch per the closest 4 address points to improve communications to serve citizens.
5) Maintenance of the County radio system.
6) Assist the Department with fire prevention and community awareness programs within the Department district.

7) Provide a staffed EMS ambulance with certified Advanced Life Support (ALS) personnel at structure fires or other emergency scenes that have extended time periods for the medical monitoring of the firefighters and other emergency workers on the scene. However, the ambulance may be dispatched to a medical emergency and will be replaced as soon as possible.
8) Provide a staffed EMS ambulance with certified Advanced Life Support (ALS) personnel on scene of any live fire training within the fire district if requested, with the Department giving thirty (30) days' notice to the County of such live burn and if an ambulance is available. However, the ambulance may be dispatched to a medical emergency and will be replaced as soon as possible.
9) The County shall also provide inspections of public buildings as set forth in the North Carolina Building Code and the North Carolina General Statutes as well as investigations of fires, arsons, fire deaths, and fire injuries.
10) Provide National Fire Protection Association resource materials on fire prevention, instructional or fire service standards that shall be made available through the Fire Marshal's office.
11) Replace disposable medical supplies, equipment, and/or medications when required under the medical protocols of Yadkin County Emergency Medical Services (EMS), if the department submits monthly medical supply inventory. If the department fails to submit the inventory monthly, EMS is not under any obligation to provide supplies.
12) Notify fire departments of change in equipment, supplies or protocol within 45 days prior to the change when feasible.
13) Include fire departments in Request for Proposals for the purchase of equipment or supplies that will impact the equipment or requirements of the fire departments.
14) Shall repair within thirty (30) days of being notified in writing of all fire hydrants the Department reports to the Yadkin County ORC as not working or needs maintenance.
15) Provide annual hose testing and ladder testing to the departments through one service contract that has been bid (individual departments will be responsible for any repairs or replacements).
16) Provide the Elite (Image Trend) incident reporting and when applicable and necessary, software updates and annual software support, with the accompanying mutual understanding that all information and data entered such software shall be the sole and exclusive property of the Department.
17) Provide access to EMD and EFD protocol app.
18) Provide turnout gear or dual-band radio and website maintenance reimbursement based upon the County's reimbursement policy in effect during the term of this Agreement.
19) Provide PSAware Access provided the following conditions are met:
    a. Information from CAD or PSAware is NOT SHARED on any social media or in any capacity, and

b. Log-in credentials WILL NOT be shared with anyone, and
c. Unit numbers or truck numbers will be set by the Communications Director and
d. The Department shall submit annually to the Communications Director and the Fire Marshal a list of current Officers and within 48 hours of a member voluntarily or involuntarily leaving the Department so they can be removed from the system and
e. Communications will develop a SOG for status updates and

20) The County further agrees to furnish the Department with such additional services and support as are reasonably needed and as are mutually agreed upon between the County and the Department as circumstances may dictate from time to time.

SECTION 5 - DEPARTMENTS NON-PROFIT CORPORATION STATUS

The Department agrees to maintain its nonprofit corporation status pursuant to Applicable Law, including without limitations the United States Internal Revenue Service (IRS) regulations and Chapter 55A of the North Carolina General Statutes at all times during the term of this Agreement. The Board of Directors is governed by NCGS 55A-8-01. If the Department loses its non-profit corporation status, by and through the IRS or the State of North Carolina, upon notice to the Department of the loss of its non-profit status the Department shall have a minimum of five (5) days to report the loss of the non-profit status to the County. If the Department loses the non-profit status, the County may terminate this Agreement in accordance with Section 28.

SECTION 6 - INSURANCE SERVICES OFFICE RATING

The Department agrees to engage at all times in such efforts as to achieve, maintain, or improve a rating of 7 as of the Effective Date of this Agreement with the North Carolina Department of Insurance and the Insurance Services Office, Inc., ("ISO") throughout the term of this Agreement. The Department agrees that in no event will it have an ISO rating worse than a 7 within five (5) road miles of the main station or substation(s), and 9E outside five (5) road miles but within six (6) miles of the main station or substation(s). If the Department has any district that lies further than six (6) road miles from their main station or substation and is classified as a Class 10 rated area, the Department shall endeavor in good faith and with due diligence to work with the County to eliminate such areas. In the event that the Department's ISO rating is lost solely by the Department's inability to meet the required ISO standards the County may terminate this contract in its entirety. If the Department is placed in non-compliance by the North Carolina Department of Insurance, the Department agrees immediately to undertake and to implement such reasonable actions as are necessary to attempt in good faith to improve and/or increase its ISO rating to a level reasonably achievable under the circumstances as they exist at that time and to prepare and submit a plan to the County which sets forth how it plans to become

compliant within a six (6) month period. This plan should include specific steps to be taken to attain the previous ISO rating, including, without limitation, a project timeline and costs associated, if any, and the Department will accept other recommendations from the County for corrective action. If the Department does not become compliant within the six (6) month period, the North Carolina Department of Insurance may place the Department on probation for an additional six (6) month period. The Department agrees to implement this plan, subject to availability of funds appropriated by the County under this Agreement. If at any time during the non-compliance or probationary period, the Department fails to comply with the plan or its District becomes unprotected (Class 10), the County may terminate this contract within its entirety.

In the event the County is found to be at fault either in whole or in part for the Department's loss of its ISO rating, the County shall devise a mutually agreed upon plan with the Department to restore the rating as soon as possible. For example: If the County's Communication Center or the County's water system receives a reduction of points from the ISO inspection, the County shall work with the Department to quickly improve their possible score related to the ISO rating.

SECTION 7 – RESPONSE TIMES

The Department and the County mutually-agree that emergency response times are an essential component to providing an acceptable level of service to the community and in accordance with NFPA 1720. The County and the Department agree to collaboratively monitor response times and develop strategies to address any response time concerns. Response time will be measured beginning with dispatch time as reported in the Computer Aided Dispatch ("CAD") Event Report and ending with the On-Scene Time as reported in the CAD Event Report. Emergency Incident on scene times will be measured when the first appropriate fire apparatus arrives on scene. If the Department does not meet a goal response time mutually agreed upon by the County and Department, it will not be considered a breach of this Agreement or the performance standards required hereunder; however, the County and the Department agree to work jointly to develop strategies to assist the Department in attempting to meet its response time goals.

SECTION 8 - PROCESS FOR FIRE DEPARTMENT FUNDING

In order to establish the amount of the County's annual appropriation to the Department for the provision of Services, the Department agrees to conform to the County's budget calendar and to participate in the County's budget process for adoption of the Fiscal Year budget. The Department understands and agrees that this includes the Department's submittal of a budget request to the County Manager based on the Department's estimated costs for provision of the Services in the Response / ISO District for the upcoming Fiscal Year. The Department agrees to provide in its budget submittal sufficient information, in a form specified by the

County indicating source(s) and estimated amounts of all revenues anticipated by the Department for the coming Fiscal Year.

The County shall provide the Department with a budget package on or before March 1st each year and the Department agrees to submit its budget request broken down into three (3) groups of expenditure categories: (i) personnel, (ii) operating, and (iii) capital to the County Manager's Office by March 31st of each year. The County recommends a meeting with the Fire Chief and the Department's Board President prior to submission of the Department's budget to the County. The Department may also bring their Board Treasurer to the meeting if they like. The County and the Department agree that funds appropriated to the Department in these expenditure categories may only be spent within the designated expenditure category, provided, the Department may internally and in conformity with its fiduciary responsibilities as imposed by law, reallocate its funds from one category to another. Provided, that no such internal reallocation undertaken by a Department in a given Fiscal Year shall affect any budgetary allocation request in the next Fiscal Year. Also, as part of the budget process set forth herein, the Department agrees to submit to the County a Capital Improvement Plan, which shall include a projected replacement schedule for all Capital Items in excess of $5,000, for example a Department apparatus.

In accordance with N.C.G.S. § 159-11, the County Manager, as the County's statutory budget officer, will make a budget recommendation to the Board of Commissioners. Pursuant to the budgetary authority set forth in N.C.G.S. § 159-13, the amount appropriated to the Department for Fiscal Year 2023-2024, and for any Fiscal Year thereafter that this Agreement remains in effect, is ultimately determined and adopted by the Board of Commissioners as deemed in the Board of Commissioners' discretion as sufficient and proper.

SECTION 9 - PAYMENT OF FUNDS TO THE FIRE DEPARTMENT

The County agrees to pay the Department $_____ as appropriated by the Board of Commissioners for the Fiscal Year. The County will remit payments electronically to the Department in four (4) equal payments no later than the 15th day of the first month in each quarter. The County agrees to disburse such appropriations by direct deposit into an account designated by the Department.

SECTION 10 - BOOKS AND RECORDS

The Department, as a self-standing non-profit corporation, agrees to generate and maintain all required records and data and shall maintain such records and data in accordance with Generally Accepted Accounting Principles (GAAP). The Department agrees that the County will have reasonable access to all books, records, and audit reports. The Department agrees to provide adequate documentation of all its receipts and disbursements, including without limitation,

those related to the expenditure of any funds appropriated and disbursed to the Department under this Agreement.

The Department agrees to allow the County, or its authorized agent, at the County's sole expense to inspect and examine all records described above on a date and at a time mutually agreed upon between the County and the Department, but in no event, shall any such inspection and examination be undertaken on a date beyond thirty (30) days of the County's written request for such an inspection. The County, in turn, agrees that all records, data, receipts and other documents examined by the County pursuant to this Section are and will remain in the sole possession and ownership of the Department. No such records, data, receipts and other documents, or any copy or duplication or summation thereof shall be removed from the premises of the Department.

Nothing other than the Department's last five (5) years' IRS Form 990s, its annual audit, and the auditor's accompanying memorandum shall be subject to The Public Records Act.

SECTION 11 - YADKIN COUNTY VOLUNTEER FIRE & RESCUE ASSOCIATION

The Department, if a member, shall endeavor to meet the following objectives of the Yadkin County Volunteer Fire & Rescue Association:

i. To coordinate the efforts of the Fire Departments of Yadkin County
   1) To promote the exchange of information among all fire departments
   2) To assist in the training of all firefighters within Yadkin County
   3) To keep all fire departments informed of the quality and quantity of equipment being used among the fire departments in Yadkin County; and
   4) To keep all fire departments informed about new or existing equipment, standard operating guidelines (SOG's) and compliances that other organizations are using.

ii. To maintain a liaison with Yadkin County, the Fire Marshal's Office, Yadkin County Law Enforcement Agencies, the Board of County Commissioners of Yadkin County, and all other governmental agencies, which may be willing or able to assist in the promotion of fire protection; and

iii. To keep all fire departments within Yadkin County abreast of the benefits (local, state and federal) available for the benefit of the firefighters and their families in all Yadkin County Fire Departments.

SECTION 12 - INSURANCE REQUIREMENTS

The Department shall maintain insurance coverage as specified in Exhibit A. The Department may purchase such other coverages as it may deem appropriate for the protection of the Department, its employees, members, or personnel.

SECTION 13 - INDEPENDENT CONTRACTOR

The Department, including any board member, officer, employee, or agent of the Department, is an independent contractor of the County and none shall be considered employees of the County. The relationship between the parties shall be limited to the performance of this Agreement in accordance with its terms. The County and the Department agree that the Department shall operate and act as an independent contractor in accordance with the standards set forth herein, and the County shall not be responsible for any of the Department's acts or omissions. No liability for benefits, including, without limitations, such benefits as pension rights, or other provisions shall arise out of or accrue to any party, its officers, agents, or employees as a result of this Agreement or performance thereof.

SECTION 14 - INDEMNIFICATION

The Fire Department agrees to protect, defend, indemnify and hold the County, its officers, employees and agents free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities of any kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action arising solely and singularly out of any act or act of omission giving rise to any of the above and attributable solely to the Fire Department in its capacity as a self-standing non-profit corporation, up to the limits of insurance as detailed herein.

SECTION 15 – FIRE, RESCUE AND MEDICAL REPORTS

The Department agrees to complete an incident report immediately, no later than 14 days following all fires and submit reports to the Office of State Fire Marshal within 120 days of the incident in compliance with 11 NCAC 05A.0910 and N.C.G.S. § 58-79-45.

The Fire Department also agrees to make medical reports available to the County's EMS provider. The disclosure of medical reports or other data pertaining to personally identifiable health information shall be made to the EMS provider in accordance with all Applicable Laws.

SECTION 16 - ANNUAL FINANCIAL AUDIT AND FINANCIAL INFORMATION

The Department may choose to perform and prepare an annual audit with an accompanying management letter by and through a CPA firm of the Departments choosing, so as it is not the same firm or person used by the Department in keeping the financial books and records of the Department, on or pursuant to that schedule attached hereto as Exhibit "B.".

The Department agrees to provide the auditor with access to all records needed to prepare the audit and its accompanying management letter in accordance with the Agreed-Upon Procedures. The audit will be complete by December 31st of the then current Fiscal Year, and the Department may provide the County a copy of such annual audit and accompanying management letter within thirty (30) days of completion.

The County and the Department mutually recognize, acknowledge, and agree that all documents and data owned by the Department and entrusted to the auditors shall remain private and confidential between the auditors and the Department. Under no circumstance shall any documents and/or data owned by the Department as a self-standing non-profit corporation and used in any way by the Department's auditors to prepare the audit and memorandum be made a matter of public record.

In the event that the auditor identifies any deficiencies during the course of the Agreed-Upon Procedure, the Department shall provide to the County an explanation for any such deficiencies as well as a plan of corrective action including timeframes for correction as is mutually agreed upon in writing by both the Department and County. Should the Department be unwilling or unable to correct the deficiencies identified within the required timeframes, the County may terminate this contract in accordance with Section 28.

SECTION 17 - PUBLIC MEETINGS, RECORDS AND INPUT

Because the Department relies extensively on public funds appropriated by the County, the Department acknowledges that the citizens of the Fire District have a strong continuing interest in the Department's decision-making processes as related to decisions concerning the expenditure of those public funds.

To ensure the ability of the public to review the Department's decision-making processes and expenditure of public funds, the Department agrees (i) to undertake all reasonable and prudent measures to notify the public in advance of all regularly-scheduled, non-closed meetings of its Board of Directors, (ii) to take minutes of all such regular, non-closed meetings that would enable a person not in attendance to have a reasonable understanding of the general topic(s) addressed therein , and (iii) to provide, when requested by the County, the ability to view regular non-closed meeting minutes after such meeting minutes have been adopted formally by the Department's Board of Directors. The Department agrees herein that it shall endeavor in good faith to conduct its meetings in an open and public fashion and on a regular basis, but shall reserve for itself, as a private, non-profit corporation, all of the rights conferred upon it as a private entity to conduct such other non-public meetings as are required in the best interests of the entity.

Additionally, the Department agrees that its bylaws have reasonable provisions enabling citizens of the district to participate in the affairs of the Department, as determined necessary by the Board of Directors.

SECTION 18 - DEPARTMENT TRAINING

The Department agrees to adopt guidelines, no later than ninety (90) days from the Effective Date of this Agreement, which address appropriate initial training and continuing education of firefighters of the Fire Department. These guidelines will ensure that such initial training and continuing education strive in good faith to meet or exceed all requirements of the State of North Carolina, including, without limitation, a minimum standard of thirty-six (36) hours of fire training per Department member annually.

The Department shall also maintain training records for each volunteer or employee on its roster. Training records shall indicate the following, including but not limited to the following: courses that have been completed, time spent in training for each course, the course dates, instructors, and the place course was held.

Appropriate information shall be entered into the Emergency Reporting Data Base on all training held by the Department or attended by its volunteers and employees.

Emergency Medical Education shall be coordinated with the Yadkin County EMS Training Officers, in accordance with the Yadkin County System plan.

SECTION 19 - NEW FIRE STATIONS AND SUB-STATIONS and APPARATUS

The Department and the County shall collaborate all construction of new facilities and / or remodeling with the Fire Marshal and the Yadkin County Manager, so that it best meets the needs for fire service for all Yadkin County citizens.

All considerations for new construction and / or remodeling should include future expansion of services such as 24-hour coverage, EMS and / or rescue squad.

New fire stations, sub-stations and replacement apparatus are costly and provide a financial strain on Departments. To ease the financial burden to Departments, effective July 1, 2023, the County will fund, construct and own all new Fire Stations and Sub-stations. Existing facilities and any remodeling/improvements will be the responsibility of the Departments.

The County will also be financially responsible for replacing apparatus, while the Department will be responsible for maintaining the apparatus.

SECTION 20 - DISASTER PLANNING

The County and the Department shall cooperate in establishing disaster plans and in conducting exercises pursuant to disaster plans administered by the Yadkin County Department of Emergency Management.

SECTION 21 - FIRE INVESTIGATIONS

The Department agrees to ensure that its officer in charge at all fire scenes attempts to determine the origin and cause of every fire. Further, the Department agrees to ensure that when such officer in charge cannot effectively determine the origin and cause of a fire, or if the cause is suspected to be incendiary in nature, such Department officer in charge shall request a representative from the Fire Marshal's Office investigate and provide scene security (if needed). The Department shall also ask for a response from the Fire Marshal's Office for all situations that include places of worship, schools or injuries or deaths involving fires, explosions, or burns. Investigations are to be conducted in accordance with NCGS 58-79-1.

All suspicious or incendiary woods, grass, or brush fires exceeding 100 ft. from a structure shall be reported immediately to the Yadkin County Forest Ranger and the fire scene secured until the arrival of the Forest Ranger. Any less than 100 ft. from the structure shall be reported to the Yadkin County Fire Marshal.

The Department agrees to provide whatever reasonable assistance is needed by the Fire Marshal's Office staff and/or Yadkin County Forest Ranger at the fire scene.

The County agrees, at the conclusion of the fire origin and cause determination, to complete the investigation module of the incident report in the County's records management system and to provide the Department with a copy of the County's incident report, in a timely manner for the Department's required entry into its fire reporting software.

SECTION 22 - NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)

The National Incident Management System (NIMS) is a presidential directive that is a systematic, proactive approach to guide departments and agencies at all levels of government, nongovernmental organizations, and the private sector to work together seamlessly and manage incidents involving all threats and hazards—regardless of cause, size, location, or complexity—in order to reduce loss of life, property and harm to the environment. The Department shall use NIMS on all incidents.

SECTION 23 - FIRE DISTRICT

The Department has a primary Fire District and the property lying within the boundaries of the Fire District is identified in Exhibit C. The Department shall endeavor at all times and in good faith to respond to all emergency calls from the

Communications Center, the Department Fire Chief or his/her designee, or the County Fire Marshal when and where needed, but the Fire District shall never be left unprotected.

SECTION 24 – AUTOMATIC / MUTUAL AID AGREEMENTS

N.C.G.S. § 58-83-1, authorize mutual aid assistance between fire departments whereby full authority may be exercised for fire departments to send firefighters and apparatus beyond the territorial limits which they normally serve.

The County by and through its Fire Marshal's Office shall be notified on all Automatic / Mutual Aid Agreements that the Department wishes to enact.

The Department agrees that the only involvement in the Mutual Aid Agreements is for the above reason and that the Mutual Aid Agreements will be between one (1) fire department and another as independent corporations and for this reason, the County shall be released from any liability coming from the Agreements between the two (2) independent departments.

SECTION 25 - GOVERNING LAW AND VENUE; MEDIATION

This Agreement shall be governed by and in accordance with the laws of the State of North Carolina without regard to its conflict of laws rules. All actions relating in any way to this Agreement shall be brought in the General Courts of Justice in Yadkin County, North Carolina.

The County and the Department recognize, acknowledge and agree that party's resort to formal legal proceedings shall constitute an endeavor of substantial expense to both parties. In recognition thereof, to the extent that either party fails to meet its contractual obligations as defined and described herein, the parties, prior to initiating any court action, mutually agreed to first engage in good faith negotiations through mediation, which, unless the parties mutually agree otherwise, shall be in accordance with the Rules Implementing Statewide Mediated Settlement Conferences in Superior Court Civil Actions adopted by the North Carolina Supreme Court and currently in effect. A request for mediation shall be filed in writing with the other party to this Agreement. The mediator must be certified by, and in good standing with, the North Carolina Dispute Resolution Commission. The parties agree to split the mediator's fee and any filing fees equally. The mediation shall be held in Yadkin County, North Carolina, unless another location is mutually agreed upon. The parties agree that if there is no resolution of a dispute satisfactory to both parties pursuant to the mediation procedure outlined in this Section, the next step in the dispute resolution process, and the binding method of dispute resolution, the parties shall continue through a second mediation. Litigation in a court of competent jurisdiction shall be attempted in good faith to be avoided.

SECTION 26 – AUTHORITY TO MAINTAIN DELIVERY OF SERVICES

In the event that the Department's Board of Directors determines that the Department is unable to reliably deliver the services described herein, for reasons including, but not limited to, resignation or withdrawal of volunteer, part-time or full-time members or other withdrawal or loss of ability to deliver services, the Department's Board of Directors shall immediately so notify the Yadkin County Manager or designee at which time the Department authorizes the County to suspend the quarterly payments to the Department and to use such Department's facilities and equipment as are necessary to maintain the delivery of fire services in the Department's primary service area, so that an interruption of the Department's ability to deliver the fire services will not interfere with the standards of fire protection services provided for in this Agreement.

Should such use become necessary, upon the request of the Department, the Yadkin County Board of County Commissioners and the Department's Board of Directors will jointly select an independent third-party trustee who will regularly evaluate the County's use of such Department's facilities, equipment and resources on behalf of the Department. During the time that the Department is unable to provide services, the Department's Board of Directors shall fully cooperate with Yadkin County. Yadkin County shall determine if the Department is able to resume delivery of reliable services. In the event that the Department serves multiple local governments, Yadkin County will seek reasonable agreement from the other impacted local government units regarding the designation of the independent third-party trustee.

SECTION 27 - SEVERABILITY

The provisions hereof are severable, and should any provision be determined to be invalid, unlawful or otherwise null and void by any court of competent jurisdiction, the other provisions shall remain in full force and effect and shall not thereby be affected unless such ruling shall make further performance hereunder impossible or impose an unconscionable burden upon one of the parties. The parties shall endeavor in good faith to replace any invalid, illegal, or unenforceable provisions with a valid provision, the rights and obligations of which come as close as practicable to that of the invalid, illegal, or unenforceable provision.

SECTION 28 - TERM AND TERMINATION

28.1 Term: This Agreement shall commence on the July 1, 2023, and shall remain in full force and effect through June 30, 2024, unless earlier terminated as provided herein.

28.2 Termination: This Agreement may be terminated as follows:

28.2.1 For Cause: By either party hereto in the event the other party breaches any of its material obligations hereunder; provided, however, that the defaulting party shall have thirty (30) days to correct such breach after written notice is given by such non-breaching party specifying the alleged breach.

If at any time during a non-compliance or probationary period as determined by the North Carolina Department of Insurance, the Department fails to comply with the plan or its District becomes unprotected (Class 10), the County may terminate this contract within its entirety.

28.2.2 Non-renewal: The parties hereto may terminate this Agreement upon written notice to the other party no later than thirty (30) days prior to (a) the expiration of the term

28.2.3 Insolvency: By either party hereto in the event the other party (i) is adjudicated insolvent, under state and/or federal regulation, or makes an assignment for the benefit of creditors; (ii) files or has filed against it, or has an entry of an order for relief against it, in any voluntary or involuntary proceeding under any bankruptcy, insolvency, reorganization or receivership law, or seeks relief as therein allowed, which filing or order shall not have been vacated within sixty (60) calendar days from the entry thereof; (iii) has a receiver appointed for all or a substantial portion of its property and such appointment shall not be discharged or vacated within sixty (60) calendar days of the date thereof; (iv) is subject to custody, attachment or sequestration by a court of competent jurisdiction that has assumed of all or a significant portion of its property; or (v) ceases to do business or otherwise terminates its business operations, is declared insolvent or seeks protection under any bankruptcy, receivership, trust deed, creditors arrangement or similar proceeding;

28.3 Notices: All notices required in this Section 29 shall be reasonably specific concerning the cause for termination and shall specify the effective date and time of termination.

28.4 Effect of Termination: Termination of this Agreement for any reason shall not release any party hereto from obligations incurred under this Agreement prior to the date of termination. All services required to be performed under the terms of this Agreement shall be provided through the effective date of termination.

SECTION 29 - NOTICES

All notices, reports, records, or other communications which are required or permitted to be given to the parties under this Agreement shall be sufficient in all respects if given in writing and delivered in person; by overnight courier; or by registered or certified mail, postage prepaid, return receipt requested, to the receiving party at the following addresses:

IF TO YADKIN COUNTY:

County Manager
P.O. Box 220
Yadkinville, NC 27055

IF TO FIRE DEPARTMENT:

_____
_____
_____

SECTION 30 – AMENDMENT/ASSIGNMENT
This Agreement may not be amended except in writing signed by the parties hereto. The parties also agree that this Agreement is not transferable or assignable by either party without the written consent of the other party to this Agreement which shall not be unreasonably withheld.

SECTION 31 - DISPOSITION OF ASSETS IN EVENT OF COMPLETE DISSOLUTION
In the event that the Department dissolves its corporate existence in accordance with N.C.G.S. 55A, Article 14 or ceases to provide the services contracted for under its Agreement, the Department hereby agrees that its assets shall be liquidated in conformity with N.C.G.S. § 55A, Chapter 12 to the extent necessary to pay off the entire Department's debt. All assets remaining after payment of all such debts shall be liquidated and/or otherwise distributed by the Department in conformity with N.C.G.S. § 55A, Chapter 14, but limited in geographic scope of such liquidation/distribution to other local nonprofit entities or government agencies providing the same or similar services within the area that comprises the Department's currently existing Fire District.

In the event of a complete dissolution of the Department, the Department agrees to provide the County as much notice as possible, but in no event less than ninety (90) calendar days of the Department's date of intended dissolution. The complete dissolution of the Department shall be treated as a termination of the Agreement in accordance with Section 28.

SECTION 32 - DISPOSITION OF ASSETS IN EVENT OF A MERGER
If the Department is dissolving because of a merger with another non-profit fire department or rescue squad, the Department shall conform to N.C.G.S. § 55A, Article 11 with the merger. The Department then hereby agrees that its assets shall be liquidated in conformity with N.C.G.S. § 55A, Article 12 to the extent necessary to pay off the entire Department's debt prior to the merger or the Department's lending organization(s) allows for the transfer of debt to the other non-profit organization that it is merging with. All assets remaining after payment of all such debts or the transfer of debt shall be transferred to the other non-profit fire department or rescue squad with which the Department is merging.

In the event of merger of the Department, the Department agrees to provide the County as much notice as possible, but in no event less than ninety (90) calendar days of the Department's date of intended merger.

SECTION 33 - SALE OF FIRE DEPARTMENT PROPERTY

The Department agrees that it will not sell, donate, or otherwise transfer any rights in any equipment, apparatus, real property, or other property purchased with funds received from the County, which is titled to the Department, or in which the Department otherwise has an interest, without first offering to sell such property to the other fire departments located within Yadkin County prior to offering it for sale to any person or entity outside of Yadkin County. All the Departments and Fire Marshal's Office shall be notified of such items by email.

SECTION 34 - E-VERIFY

Pursuant to N.C.G.S. § 143-133.3, the County is required to ensure entities with which it contracts, and the contractor's subcontractors, comply with Article 2 of Chapter 64 of the North Carolina General Statutes. These are requirements related to the use of E-Verify. E-Verify is the federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program, used to verify the work authorization of newly hired employees pursuant to federal law. The Department agrees to ensure that the Department and any subcontractor performing work under this Agreement: (i) uses E-Verify if required to do so by North Carolina law; and (ii) otherwise complies with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes.

SECTION 35 - IRAN DIVESTMENT ACT

Pursuant to Article 6A of Chapter 143C of the North Carolina General Statutes, the County must require most entities with which it contracts, which would include the Department under this Agreement, to certify that the entity is not identified on a list created by the State Treasurer pursuant to N.C.G.S. § 143C-6A-4 (the "Final Divestment List"). This requirement is related to ensuring that entities with which local governments contract are not involved in investment activities in Iran. The Department certifies that: (i) it is not listed on the Final Divestment List, and (ii) it will not utilize any subcontractor performing work under this Agreement which is listed on the Final Divestment List.

SECTION 36 - NO WAIVER

Failure of a party to enforce any of the provisions of this Agreement at any time, or to request performance by the other party pursuant to any provision of this Agreement shall in no way be construed as a waiver of any such provision, nor in any way affect the validity of this Agreement, or any part thereof, or the right of the non-enforcing party to enforce each and every provision of this Agreement.

SECTION 37 - MUTUALLY-DRAFTED AGREEMENT
The Department and the County hereby acknowledge that each participated in the negotiation and drafting of this Agreement. Accordingly, the Department and the County agree that any rule of construction of contracts allowing for the interpretation of this Agreement to be construed against the drafting party is inapplicable to this Agreement.

SECTION 38 - HEADINGS
The Section headings used herein are for reference and convenience only and shall not enter into or affect the interpretation and enforcement of this Agreement by either party.

SECTION 39 - ENTIRE AGREEMENT; MERGER
The terms and provisions herein contained constitute the entire agreement by and between the County and the Department and shall supersede all previous communications, representations, or agreements, either oral or written, between the parties hereto with respect to the subject matter hereof; except, that this Agreement shall not be construed to supersede any existing and applicable Mutual Aid Agreements.

SECTION 40 - COUNTERPARTS
This Agreement may be executed in several counterparts, all of which shall constitute one agreement binding on all parties hereto, notwithstanding that all parties have not signed the same counterpart.

SECTION 41 - AUTHORIZATION
Each party warrants that it has the corporate or other organizational power and authority to execute, deliver and perform this Agreement. Each party further warrants that the execution, delivery and performance by it of the Agreement has been duly authorized and approved by all requisite action of the party's management and appropriate governing body.

IN WITNESS WHEREOF the Department, pursuant to a resolution duly adopted by its Board of Directors, has caused this instrument to be duly executed in its name by the President of its Board of Directors and attested by its Secretary and Chief, and the County has caused this instrument to be duly executed in its name by the County Manager, pursuant to a resolution duly adopted by the County Board of Commissioners, and attested by its Clerk.

This _____ day of _____, 2025.

YADKIN COUNTY
ATTEST:

_____ by: _____
Clerk to the County Board of Commissioners County Manager
This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

_____
Yadkin County Finance Officer

_____FIRE DEPARTMENT
ATTEST:

_____ by: _____
Secretary, Board of Directors President/Chairperson, Board of Directors

_____
Chief of Department

Exhibit A - Insurance Requirements

The Fire Department shall obtain and keep in force during the term of this Agreement the following minimum insurance coverage, annually providing the County's Risk Manager with a Certificate of Insurance:

A. Workers' Compensation: Coverage of all volunteer firefighters and employees for statutory limits in compliance with applicable state and federal laws. Employer Liability limits shall have the following minimum limits:

   $100,000 Each Accident
   $100,000 Disease – Each Employee
   $500,000 Disease – Policy Limit

B. Comprehensive General Liability, Including Medical Malpractice and Professional Errors & Omissions: Coverage with minimum limits of $1,000,000 per occurrence combined single limit for bodily injury liability and property damage liability and $10,000,000 aggregate.

C. Business Auto Policy: Coverage with minimum limits of $1,000,000 per accident combined single limit for bodily injury liability and property damage liability. This shall include owned vehicles, hired and non-owned vehicles and employee non-ownership. Physical Damage coverage on owned Fire Department vehicles.

D. Management, Including Officers, and Directors: Coverage with minimum limits of $1,000,000 per claim and $3,000,000 aggregate.

E. Umbrella Liability (Excess Liability): Coverage with a minimum limit of $1,000,000 with underlying coverage of Comprehensive General Liability, Auto liability, Employer's Liability, and Management.

F. Fidelity Bonds: A blanket fidelity bond shall be purchased in the amount of not less than $100,000

G. Property Coverage:
   1. Fire Department insured on a guaranteed replacement cost basis.
   2. Personal Property insured on a replacement cost basis.
   3. Portable equipment insured on a guaranteed replacement cost basis

ADDITIONAL INSURANCE REQUIREMENTS

A. The Fire Department's General Liability policy shall be endorsed, specifically or generally, to include the following as Additional Insured:

   Yadkin County, its Officers, Agents, and Employees are included as Additional Insured with Respects to the General Liability Insurance Policy.

B. Before commencement of any work or event, the Department agrees to provide a Certificate of Insurance in satisfactory form as evidence of the insurances required above.

C. Notwithstanding the notification requirements of the Insurer, the Fire Department hereby agrees to notify the County's Risk Manager at P.O. Box 220 Yadkinville, NC 27055, of the cancellation or substantive change of any insurance policy set out herein.

D. Certificate Holder shall be listed as follows:

Yadkin County
Attention: Risk Manager
P.O. Box 220
Yadkinville, NC 27055

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Exhibit B - Agreed Upon Procedure

In order to complete the agreed upon procedures in a timely and orderly manner, the Department's chosen CPA / auditor will need at a minimum the following items to be prepared and available for it for each Department.

1) Detailed trial balance or general ledger of all the accounts and their activity throughout the July - June fiscal year. Detailed report should list activity for each account (checks/deposits), date and amount of each transaction. In addition, each account within the detailed report should subtotal to a balance.

2) Bank Statements and Bank Reconciliations for all accounts for the months July – June of the fiscal year under review.

3) All invoices and supporting documentation for expenditures throughout the fiscal year (July - June).

4) All deposit slips and supporting documentation for revenues throughout the fiscal year (July - June).

5) Monthly and/or annual financial statements (if any) prepared by bookkeepers or other qualified persons.

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Exhibit C - Fire District

NOT FOR PROFIT FIRE PROTECTION AGREEMENT

DEPARTMENT NAME HERE

WAKE COUNTY
NORTH CAROLINA

FY 2023 – FY2025

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STATE OF NORTH CAROLINA
COUNTY OF WAKE

THIS AGREEMENT, made and entered into this the 7th day of, July 2022, by and between WAKE COUNTY, hereinafter referred to as the "County", and the NAME, hereinafter referred to as the "Fire Department";

RECITALS:

A. WHEREAS, North Carolina General Statutes §69-25.5 provides that the board of county commissioners may provide for fire protection in a fire protection district by contracting with any incorporated nonprofit volunteer or community fire department; and

B. WHEREAS, North Carolina General Statutes §153A-233 additionally provides that a county may contract for fire-fighting or prevention services with one or more incorporated volunteer fire departments, and may for these purposes appropriate funds not otherwise limited as to use by law;

C. WHEREAS, the NAME, Inc., Inc. agrees to contract with Wake County to provide fire protection services; and

D. WHEREAS, North Carolina General Statutes §159-13 et seq. provides that the county budget ordinance may be in any form that the Board of County Commissioners of any County deems most efficient in enabling it to make the fiscal policy decision embodied therein and provides for a fund for each special district whose taxes are collected by the county; and

E. WHEREAS, the Fire Department is a North Carolina nonprofit corporation organized and authorized to furnish fire protection services and other services authorized by its charter to the citizens of its district; and

F. WHEREAS, the NAME Fire Insurance and Response District(s) of Wake County have boundaries defined by the most current description on file maintained by the Wake County Geographic Information Services in the Department of Fire Services Office, as illustrated by the map contained in Appendix A; and

G. WHEREAS, the Fire Department has secured equipment, land and buildings for the operation of Fire Station(s); and

H. WHEREAS, Wake County presently levies and collects a special tax and is responsible for appropriating the funds derived there from for fire protection in Wake County; and

I. WHEREAS, the County and Fire Department desire to enter into this Agreement for the Fire Department to furnish fire protection for and within the described District.

AGREEMENT

USE AND AMOUNT OF SERVICE TAX LEVIED

Wake County agrees to make funds, equipment, facilities and/or personnel available to the NAME of Wake County, from the proceeds of the tax levied from the special fire protection service tax district. The amount of such service tax levy shall be determined by the Board of the County Commissioners from year to year. The County will collect the funds from the special tax as may be levied as provided by law. For each fiscal year, the funds provided from the service tax district shall be based on the needs projected in the budget request jointly submitted by the Fire Department and the County staff to the County Commissioners and as approved by and deemed necessary by the County Commissioners for furnishing fire protection and emergency services within the District.

Special fire district tax funds levied and collected by the County and paid to the Fire Department by the County to provide fire protection pursuant to G.S 69-25.5 shall be used solely for fire department operations, fire protection and emergency services in the NAME Insurance and Response Districts as shown in Appendix A and other areas of response as dispatched and to meet the standards established by this Agreement.

ACCOUNT MAINTAINED FOR RECEIPTS FROM SERVICE TAX

A separate account shall be maintained by the County for the receipts from the special tax levied for the service tax district. Out of this account:

The County will pay the retained fees for system-wide services provided in the unincorporated areas of the County, including forestry, fire training, communications (including WECO), computer-aided dispatch, 800 MHZ radio system and hazardous materials response, and any other fees that may be recommended by the Fire Commission and approved by the County.

The County will pay the approved total appropriations for the Fire Department in equal monthly payments to said Fire Department in the third week of each month, provided that prior to and as a condition of payment, the Fire Department has submitted such funding request to the Fire Commission in a line item budget format for the Fire Commission's review and recommendation, and the Board of Commissioners has reviewed and approved said funding.

SERVICE TAX REVENUES IN EXCESS OF APPROPRIATIONS

Any fire protection service tax district revenues collected annually in excess of the approved total appropriations and retained County fees shall be maintained in the separate account established by the County. The Wake County Fire Commission shall make recommendations to the County for distribution of these revenues. The Wake County Board of Commissioners will issue final approval of distribution.

SERVICES FURNISHED BY THE COUNTY

The County shall furnish the following services to the contracting Fire Department for the term of this Agreement:

such vaccinations as are deemed necessary for all full time, part time and volunteer members of the Fire Department by the County's medical director and fire protection needs analysis in order to maintain such fire protection throughout the County, fire investigation and emergency scene assistance services as requested, and annual Fitness for Duty medical examinations for fire department fire suppression personnel

Fitness for duty medical exams shall follow NFPA 1582 standards and evaluate the employee's physical ability to perform the essential functions of their job classification. Exams must conform to the examination guidelines as indicated on the latest Wake County Medical Exam Program document.

Departments shall have the option of obtaining fitness for duty medical exams for their fire suppression personnel through the department's own medical provider.

In such event, reimbursement shall not exceed the County designated reimbursement rate, as determined through procurement process.

Exams provided by Department's medical provider must conform to the examination guidelines.

To be eligible for reimbursement, Department shall follow Wake County Fire Tax District Medical Program guidelines as outlined.

SERVICES FURNISHED BY FIRE DEPARTMENT

The Fire Department will furnish fire protection, emergency medical first responder services, and other all hazards emergency services as recommended by the Wake County Fire Commission and approved by the Wake County Board of Commissioners or as contracted for by the Board of Commissioners within the District and shall provide the necessary equipment, personnel and those things necessary for furnishing such protection in the District. The services shall be in accordance with minimum standards set forth in this Agreement. Special technical services not provided by the department shall be requested through Wake County Fire Services and Emergency Management. The Fire Department shall furnish said fire protection without charge to all persons and property located in the District in an efficient and workmanlike manner. This provision shall not prohibit the Fire Department from entering into contracts with the Federal, State or local governments, or utility companies for the provision of fire protection services exceeding the scope of this Agreement for a fee. The additional services identified in the contract shall not cause an additional obligation of county funds to complete services. A copy of all contracts shall be provided to Wake County Fire Services at time of contract renewals. Wake County Board of Commissioner approval is required to utilize County assets for the provision of fire protection services exceeding the scope of this Agreement. This requirement shall not prohibit the Fire Department from billing for certain services, including but not limited to inspection services, false alarm responses, and hazardous materials mitigation responses, based on a fee schedule or other cost recovery program, provided that such fee schedule has been approved by the Wake County Board of Commissioners.

BOOKS AND RECORDS

The County may inspect the financial books and records of the Fire Department at reasonable times during regular business hours of the County. The Fire Department agrees that it will supply such financial books, records, and information or verification as may be reasonably requested by the County. The Fire Department shall maintain a written accounting system which provides adequate documentation of all of its receipts and disbursements including, but not limited to, those related to the expenditure of funds subject to this Agreement.

QUARTERLY REPORT

The Fire Department shall provide to its Board of Directors and the Wake County Fire Services Department, at least quarterly, a financial report containing at a minimum 1) a Balance sheet 2) a Statement of Income and Expenses, and 3) a General Ledger detail for the reporting time period.

ANNUAL REPORT

The Fire Department shall provide the County with an annual audit of the Department's financial statements prepared in accordance with generally accepted accounting principles. The audit shall be conducted by independent certified public accountants in accordance with generally accepted auditing standards. The audit report and any accompanying management letters must be submitted to Wake County no later than 5:00 PM on the last working day of October following the close of the fiscal year. A draft version of the audit report shall be submitted to Wake County Internal Audit Department for review prior to issuance of the final audit report. The Internal Audit Department will complete the review within five (5) to ten (10) business days. The primary purpose of this review is to encourage consistent reporting by all departments.

If the Fire Department elects to assume responsibility for its own audit, the financial records and data enumerated in Appendix "B" shall be presented to the Fire Department's auditor in the manner and condition described therein.

The County agrees, upon the timely written request of the Fire Department, to make available an audit conducted at Fire Department expense by an independent certified public accountant.

If the Fire Department elects to participate in the audit furnished by the County, then the Fire Department agrees to submit financial records and data to the County's auditor no later than 4:00 PM on the last business day of August of the current fiscal year. Such financial records and data shall include the records and documents enumerated in Appendix "B", "Information for Annual Audit", attached hereto and incorporated herein, and shall be presented in the manner and condition described therein.

In the event that the Fire Department does not have an independent annual audit performed, then and in that event, the Fire Department shall provide the County with its unaudited financial statements containing a detailed accounting of the Fire Department's budget and expenditures, no later than 5:00 p.m. on the last working day of September following the close of the fiscal year. The Department must provide any follow up documentation requested by County to support financial statement amounts, including but not limited to any of the financial records and data enumerated in Appendix "B", within 5-10 days of written request from the County. This option is required to comply with this section only if the Fire Department does not submit an independent audit.

In the event that the audit, management letter or self-reporting reveals any reportable and/or material issue(s) with regard to accounting processes; compliance with laws, regulations, or contract provisions; fraud or abuse; or other

financial mismanagement, the Fire Department shall provide a written statement to the County that contains an explanation of each such issue and an action plan (with implementation timetable) for resolving each such issue, and shall provide periodic reports to the County on progress made in resolution of each issue. If resolution of such issues requires professional advice on the part of that Fire Department's (or County's) auditor, the Fire Department shall bear the cost of such advice.

Should the Fire Department fail to submit its audit report, unaudited financial statements, and/or any requested follow up documentation to the County within the above time period, the County may suspend all funds immediately until the audit, financial statements, or documentation is delivered as set forth above, except that the County's Director of Internal Audit may grant a reasonable submittal extension if the Department is unable to deliver the audit, financial statements or documentation for reasons beyond the control of the Fire Department or the Fire Department's auditor.

DECISION MAKING PROCESS OPEN TO PUBLIC

Because of the Fire Department's extensive reliance on public funds for its operations, the public has a continuing interest in the Fire Department's decision-making processes and decisions regarding the spending of those funds. The Fire Department agrees to the provisions of this Section, acknowledging that such provisions are required by this Agreement notwithstanding that such provisions are not required by statute.

To ensure public trust, the Fire Department agrees that its Board of Directors meetings will be open to the public.

To ensure the ability of the public to attend those meetings, the Fire Department agrees to provide public notice of such meetings to Wake County Fire Services at the beginning of each calendar year for publication on the Wake County Public Meeting Calendar. The notice shall include date, time and location of each meeting for the entire 12-month period. The Fire Department and the County agree that public notice of a Board of Directors meeting called in the midst of a declared disaster or emergency to make decisions required to respond to that disaster or emergency is not practical, and therefore not required.

To ensure the ability of the public to review the Fire Department's decision-making processes and spending decisions, the Fire Department agrees to take minutes of all meetings that would enable a person not in attendance to have a reasonable understanding of what happened, and to make minutes of those meetings available to the public by the time of the Fire Department

Board of Directors' next meeting. An electronic version of the finalized meeting minutes shall be provided to the County Fire Services on a quarterly basis.

Notwithstanding the Fire Department's reliance on public funds, there are matters on which a Board of Directors must act that are non-public in nature. The County and the Fire Department agree that, in the course of a public meeting, the Board of Directors may decide to close the meeting under the following circumstances:

To consult with an attorney (to preserve attorney-client privilege) for an actual claim, judicial action, mediation, arbitration, etc. (does not include closing a meeting for "legal advice" or general legal information);

To discuss purchase, exchange or lease of real property;

To discuss the terms of an actual or proposed employment contract;

To deal with personnel matters concerning a member and/or employee (does not include general personnel policy discussion/action);

To request (or hear a report on) an investigation of alleged criminal misconduct directly concerning the Fire Department, a member or employee;

To make decisions on matters other than those that directly or indirectly involves public funds;

The Fire Department agrees to keep an agenda and minutes for any closed meeting or part of a meeting, which shall be made available for public examination at the next Board of Directors meeting, except for minutes of closed sessions dealing with criminal matters, personnel matters, sessions concerning matters other than those that directly or indirectly involving public funds, and, unless the Board decides otherwise, matters of attorney-client privilege). The Department agrees that the agenda(s) and minutes of any closed meeting or part of a meeting shall meet the same standards as minutes of all public meetings and shall include a statement of the purpose of conducting the meeting in closed session.

The County and Fire Department further agree that a "meeting" exists for purposes of this section when a majority of Board members get together physically, or via conference call or other electronic means for the purpose of transacting business, and that a social gathering of Board

members at which business is not (and will not be) transacted is not a "meeting" for purposes of this section.

Notwithstanding the provisions of this Section, the County shall have access to all meeting agenda(S) and minutes, including any closed meeting or part of a meeting, without exception, upon request.

NON-COMPLIANCE BY FIRE DEPARTMENT

If the County has a reasonable belief that the Fire Department has violated any provision of this Agreement, the County will provide the Fire Department written notice of the possible noncompliance and initiate an audit to verify compliance. If the County determines that the Fire Department has failed to render the fire protection and services as provided in this Agreement or has otherwise operated in a manner that violates the provisions of this Agreement, then the County shall give the Fire Department ninety (90) days advance written notice that the funds allocated are subject to suspension and shall additionally provide a list of the improvements needed for compliance. If during the said ninety (90) day period, the Fire Department makes improvements satisfactory to the County, no suspension shall occur. During the ninety (90) day period, the Fire Department is not relieved of their responsibility to provide fire protection and emergency services in a manner otherwise consistent with the terms of this Agreement. If after the ninety (90) period, the Fire Department has failed to make satisfactory improvements to comply with this Agreement, then the County may suspend any or all of the monthly payment of funds allocated to the Fire Department pursuant to Section 2 herein.

AUTHORITY TO MAINTAIN DELIVERY OF SERVICES

In the event that the Fire Department's Board of Directors determines that the Fire Department is unable to reliably deliver the services described herein, for reasons including, but not limited to, resignation or withdrawal of volunteer, part-time or full-time members or other withdrawal or loss of ability to deliver services, the Fire Department's Board of Directors shall immediately so notify the County, at which time the Fire Department authorizes the County or its agents to suspend the monthly payment to the Fire Department and to use such Department facilities and equipment as are necessary to maintain the delivery of fire services in the Fire Department's primary service area (to the extent the Fire Department exercises operational control and/or ownership interest over such facilities and equipment), so that an interruption of the Fire Department's ability to deliver fire services will not interfere with the standards of fire protection service provided for in this Agreement.

Should such use become necessary, upon the request of the Fire Department, the County and the Fire Department's Board will jointly select an independent third-party trustee who will regularly evaluate the County's use of such Fire Department facilities,

equipment and resources on behalf of the Fire Department. The Wake County Fire Tax District will be responsible for paying the trustee fees associated with the study. During the time that the Fire Department is unable to provide services, the Board of Directors of the Fire Department shall cooperate with the Fire Commission. The Fire Commission shall determine if the Fire Department is able to resume delivery of reliable service.

FINANCIAL COMPLIANCE

The Fire Department agrees that if its financial records are judged to be un-auditable for purposes of audit or establishment of a budget by the County's Director of Internal Audit, or if a regular or special audit by a Certified Public Accountant reveals competent evidence of reckless or willful financial mismanagement practices or intentional or criminal wrongdoing, the Fire Department's Board of Directors will notify the County, at which time, the County and Board of Directors may jointly name a trustee who will assume responsibility for management and financial decision-making for the Fire Department until such time as the County and Fire Department's Board of Directors agree that the Fire Department's finances have been stabilized to the extent required to satisfy the financial management provisions of this Agreement.

COMPOSITION OF BOARD OF DIRECTORS

The Fire Department agrees that as long as this Agreement or subsequent renewals of an existing Agreement are in effect, the following restrictions shall apply to the Board of Directors:

If the fire chief of the Department serves as a member of the Department's Board of Directors, that fire chief shall serve as an ex officio member, without vote, of the Department's Board of Directors.

No compensated current employee of the Fire Department shall serve as a member of the Department's Board of Directors. "Compensated current employee" shall be defined as a current employee of the Fire Department paid a salary or hourly wage for services provided to the Fire Department. This shall not include volunteers who receive stipends or reimbursements; or employees paid an hourly wage pursuant to any contract with a duration of less than thirty (30) days per calendar year.

No family member of 1) the Fire Department's Chief Officers or 2) the President of Board of Directors shall serve as a member of the Department's Board of Directors. "Chief Officers" shall be defined as the persons designated by the Board as the Fire Chief of the Department or appointed by the Fire Chief to a chief officer rank. This designation shall not include other officers at or below the rank of Captain. "Family member" shall be defined as a parent, spouse,

child, or sibling of the member, including a parent, child, or sibling of the member's spouse. If a family member as defined herein is a properly elected or appointed director at the time this Agreement is entered, then and in that event, the Board of Directors shall 1) request the resignation of such member or take any other action available under the current by-laws to insure that the family member does not serve as a director during the performance of this contract 2) change the by-laws at the next annual meeting to insure that no family member serves as a director during the performance of this contract.

Each Board of Directors shall have a minimum of twenty percent (20%) citizen membership, unless prohibited under the Fire Department's by-laws in effect. If the by-laws in effect do not permit such composition, then and in that event, the Fire Department shall make a good faith effort to promote citizen participation on the Board to the extent permitted and shall make an amendment to the by-laws to allow compliance with this Section.

The Fire Department's current By-Laws should be sent to Wake County Fire Services for electronic filing. Any subsequent updates or modifications to the Fire Department By-Laws shall be immediately sent to Wake Fire Services for electronic filing.

LIQUIDATION OR DISSOLUTION

In the event of liquidation or dissolution of the Fire Department, all equipment and assets will be distributed in accordance with the Fire Department's Charter or Articles of Incorporation and the North Carolina Non-Profit Corporation Act. All assets and equipment that have been acquired using County funds, other than those accounts maintained by the County as special rural fire district funds, shall be returned to the County.

Should such liquidation, dissolution, or termination of this Agreement pursuant to Section 24 occur while there remains an ongoing requirement for County provided fire protection in the Fire Department's primary service area, all required firefighting apparatus and equipment (excluding real property) shall be assigned or distributed by the dissolving Fire Department to its successor in fire protection within the Fire Department's primary service area. Real property owned by the Fire Department and not reasonably required by the County for the purpose of fire protection in the sole discretion of the County, or real property which is already being used by other governmental entities for fire protection is excluded. Such unallocated Real property will be returned to public service use in consultation with homeowners within the Fire Department's primary service area. If in the sole discretion of the County, the County or successor fire department appointed by the County reasonably requires the use of the Real property to provide fire protection within the

Department's primary service area, the Fire Department shall lease such Real property through a leasing instrument which will insure maintenance of such property for the duration of need, but will not accrue revenue to the Fire Department above and beyond such maintenance. The County in its sole discretion may decline to exercise this provision and the Department shall have no right to compel the exercise of this provision.

MERGER

In the event of a merger between the Fire Department and another entity, all assets purchased by the Fire Department prior to the establishment of the Fire Protection Service Tax District will remain the property of the Fire Department; and all assets purchased by the Fire Department after the establishment of the Fire Protection Service Tax District will be distributed in accordance with Section 13 herein.

FIRE DEPARTMENT'S USE OF FUNDS

The Fire Department shall use the funds subject to this Agreement in accordance with the annual Department Budget. This budget may be amended by the Fire Department Board of Directors within the approved total appropriations made available by this Agreement provided that all appropriations must be used for furnishing fire protection within the district and amendments providing for any expenditure that establishes a new operating expense that will extend beyond the current fiscal year shall require the written consent of the Director of the Department of Fire Services and any amendment to the budget regardless of whether it extends beyond the current fiscal year shall be subject to the following provisions:

The Department shall notify the Director of the Department of Fire Services of addition or deletion of full- or part-time positions (defined here as positions budgeted at a pay rate equal to, or in excess of, the current federal minimum wage) not later than thirty (30) days after the change takes effect. Use of personnel funds for any purpose other than compensating persons occupying budgeted positions shall require the written approval of the Director of Fire Services. A decision of approval or disapproval shall be provided to the department from the Department of Fire Services within forty-eight (48) business hours of receipt of complete requested documentation.

The Department is required to notify the County in writing within thirty (30) calendar days of the following changes:

- changes in the board of directors;
- changes in key personnel, including, but not limited to: chief executive officer, president, executive director, finance director, or equivalent; or,

- any modification in the use of County funds provided through this Agreement.

The Fire Department agrees to follow the current Wake County Procurement policy, excluding Section IIB, Section IIC and Section IID, which is contained in Appendix C.

The Fire Department and the County agree that, in the event of a bona fide emergency, the Department may proceed with emergency purchases without seeking formal or informal bids as described herein.

The Department shall not enter into a financial transaction which shall require the Department to create a security interest in favor of a third party in real or personal property wholly or partially acquired with County funds without Wake County Board of Commissioners approval. Security interest shall be defined as any agreement or act that gives the beneficiary of the security interest preferential rights in the disposition of the secured asset, including but not limited to a mortgage, charge, pledge, or lien.

The County may request the Department, at any time during the fiscal year, to provide the County with satisfactory documentation that the funds are expended in an acceptable manner. County requests may include, but are not limited to, performance measures, financial statements, other funding agreements, and salaries and benefits information. Any request for information will be submitted in writing to the Department. The Department shall have up to thirty (30) calendar days from the date of written request to submit documentation.

The Department agrees that County funds shall not be requested or used to pay penalties or fines without County approval.

The Department certifies that, as of the date listed below, it is not on the Final Divestment List as created by the State Treasurer pursuant to N.C.G.S. Section 143-6A-4. In compliance with the requirements of the Iran Divestment Act and N.C.G.S. Section 143C-6A-5(b), Department shall not utilize any subcontractor in the performance of this Contract that is identified on the Final Divestment List.

FIRE DEPARTMENT'S BUDGET PREPARATION

The Fire Department agrees that it shall continue to use the County's electronic financial reporting system furnished by Wake County for budget preparation and presentation purposes only, based upon the County's "chart of accounts" which

provides accurate documentation of all of its receipts and disbursements, including (but not limited to) those related to the funds subject to this agreement, and the Fire Department and County will use the product(s) of that reporting system in the development and analysis of the budget for FY 2003 and subsequent fiscal years. The Fire Department agrees that it will make these reports available to the public upon request.

As part of every annual budget submission, the Fire Department shall identify the name, rank and date of separation of each paid employee that leaves employment with the Department and the name, rank and date of employment of each new hire employee. The modified budget form provided by the County shall incorporate a request for this information. Use of lapsed salary dollars shall conform to Section 15.1 of this agreement.

As part of every annual budget submission, the Department is required to disclose any existing debt of the Department and any arrangements for repayment (i.e., monthly payments, promissory note). "Existing Debt" shall be defined as any legally enforceable secured or unsecured obligation to pay money.

INSURANCE

Fire Department shall obtain and keep in force during the term of this Agreement and any subsequent renewals of this Agreement the following minimum insurance coverage, providing the Wake County Finance Department with a certificate of insurance upon each policy renewal. Insurance companies must be authorized to do business in North Carolina and have an AM Best rating of "A-/VII" or better; or have reasonable equivalent financial strength to the satisfaction of Wake County's Finance Department. Any request for consideration of alternate insurance coverage must be approved by Wake County PRIOR TO final execution of this Agreement.

Worker's Compensation, covering both regular employees and volunteers, with minimum limits for Coverage A: Statutory for State of North Carolina, and Coverage B – Employers Liability: $100,000 each accident/$100,000 disease each employee/$500,000 disease.

Commercial General Liability, Including Medical Malpractice/Errors and Omissions, with minimum limits of $1,000,000 per occurrence or incident, including contractual liability.

Commercial Auto Liability, with minimum limits of $1,000,000 per accident for bodily injury liability and property damage, including coverage for owned, hired, and non-owned vehicles.

Auto Physical Damage Coverage for any vehicle, including permanently attached equipment, listed by the Fire Department on the Fire Tax District replacement schedule, regardless of whether owned by County or Fire Department. Each vehicle shall be insured on an Agree Value basis. Values will be provided by Wake Fire Services at the end of each calendar year. Wake County shall be included as Loss Payee for any County-owned or leased vehicle used in the provision of agreement services; the certificate of insurance must list County-owned vehicles. For the purpose of this section, "Agreed Value" is the value agreed upon by the insured and the insurer at the beginning of the policy period but may be amended by endorsement.

Portable Equipment Coverage, valued on a guaranteed replacement cost basis, for any portable equipment used in the provision of agreement services.

Management/Public Officials Liability, with minimum limits of $1,000,000 per claim and $2,000,000 aggregate.

Umbrella or Excess Liability, with minimum limits of $2,000,000, extending coverage over the underlying Employer's Liability; General Liability including Medical Malpractice/Errors and Omissions Liability; Auto Liability; and Management/Public Officials Liability. There shall not be any "drop down deductibles" in areas where underlying coverage is not required but the Umbrella Policy provides coverage.

Fidelity/Employee Dishonesty Coverage, covering all employees and volunteers, with limits not less than $100,000.

Wake County shall be included as additional insured on the General Liability, including Medical Malpractice/Errors and Omissions; Auto Liability, Management/Public Officials Liability; Umbrella Liability; and loss payee on any policy covering vehicles or other property owned by Wake County or where Wake County has funds at risk.

Claims Made Coverage: Any claims made policy must include either 1. a retroactive date prior to or equal to the effective date of this agreement, or 2. full prior acts coverage. If any policy written on a claims made basis is canceled or non-renewed, it must be replaced with another claims made policy with the same retroactive date as the canceled or non-renewed policy. If this agreement is terminated and not renewed, extended reporting period ("tail") coverage must be purchased and maintained for a period of three years beyond the date of termination. The duty to provide extended coverage as set forth herein survives the effective dates of this Agreement.

INDEMNIFICATION

The Fire Department shall indemnify and save harmless Wake County from any and all liability and expenses including attorney's fees, court costs, and other costs incurred by Wake County which are caused by the negligence or willful misconduct of the Fire Department, its agents, or employees, provided that such liability arises out of acts for which any defense of governmental, statutory, or common law immunity is not available. The indemnification provided for herein shall not be construed as a waiver of any applicable defense of governmental, statutory, or common law immunity, and shall not prevent the Fire Department from asserting any defense of such immunity; provided that if a court of competent jurisdiction determines that no such immunity applies, then the indemnity provided for herein shall apply.

INSURANCE SERVICES OFFICE, INC. RATING

The Fire Department shall make a good faith effort to maintain its current rating, or better, with the North Carolina Department of Insurance, and Insurance Services Office (ISO), Inc., as well as its present nonprofit corporation status pursuant to Chapter 55A of the North Carolina General Statutes. The Fire Department shall continuously comply with all applicable laws, ordinances and regulations. The bylaws of the Fire Department shall have reasonable provisions enabling citizens of the District to participate in the affairs of the Fire Department, as determined necessary by the Fire Department Board of Directors. Cases in which a fire department loses or receives a reduced rating will be examined by the Wake County Department of Fire Services. The Wake County Director of Fire Services shall make a report to the Wake County Fire Commission containing recommendations for corrective action.

In the event that the Fire Department's ISO rating falls below a Class 6 public protection classification for fire insurance grading purposes, the Fire Department shall prepare and submit to the County a plan to obtain a minimum of a Class 6 public protection classification. If the Department has a public protection classification equal to or better than a Class 6, the Fire Department is not required to downgrade to a Class 6.

The Fire Department agrees to implement said plan after its completion subject to availability of funds as recommended by the Fire Commission and approved by the Board of Commissioners.

The Wake County Board of Commissioners reserves the right to alter or merge insurance district boundaries in their sole discretion. The Department of Fire Services will notify the Department when considering insurance district boundary changes. The Fire Department agrees to cooperate with Wake County Fire Services in

developing and implementing any County Commission approved insurance and response district changes. Any changes which occur during the life of this agreement shall be identified in an amended insurance and response area map to be attached in Appendix A.

STANDARDS OF PERFORMANCE

The Fire Department shall furnish fire protection and emergency services in a professional, efficient and workmanlike manner, in particular so as to meet the requirements of and comply with rules and regulations of the North Carolina Department of Insurance, Insurance Services Office, Inc., Article 11, Chapter 153A of the North Carolina General Statutes, Article 14, Chapter 160A of the North Carolina General Statutes, and other pertinent federal, state and County laws, regulations and standards. The Fire Department agrees to participate jointly with the County in development and implementation of countywide fire service system performance standards through the Fire Commission including (but not limited to) staffing, turnout time, response time, fire and emergency-event outcomes, customer satisfaction and dissatisfaction, documentation consistency and compliance with standard operating procedures.

The departments shall develop and initiate plans for Public Fire Education, Pre-Incident Surveys and ensure fire hydrants/water sources are maintained and documented in accordance with NCOSFM guidelines.

The following minimal performance standards are agreed to by the County and the Fire Department and are a part of this contract:

RESPONSE TIME: When 90 seconds elapses after dispatch of the Fire Department with no response, the Fire Department will be re-paged. After an additional 90 seconds (three minutes total) have elapsed, the next closest fire department will be dispatched.

STAFFING ON SCENE: The Fire Department shall make best efforts to ensure staffing is adequate for the type of incident and in accordance with the current Long Range Plan's identified effective response force.

AUTOMATIC AID AGREEMENTS: The Fire Department shall provide automatic aid service for all calls for service and respond with the dispatched unit per designated response plans in the current CAD. Each fire department will participate in the closest unit AVL dispatch as designated in the County areas. Fire stations that are not continuously staffed on a 24 hour a day / 7 day a week basis may or may not participate in quickest unit response inside a municipality's corporate limits. This agreement is Appendix F of this document.

MUTUAL AID AGREEMENTS: All Fire Departments shall cooperate and participate in the most current Wake County Mutual Aid system plan. The Wake County Emergency Communication Center will automatically dispatch the nearest mutual aid department after failure in three (3) minutes of the initially dispatched department to acknowledge the call. This shall apply to all calls. Wake County will supply the Fire Department with a copy of the officially adopted mutual aid system plan. The agreement can be found as Appendix D of this contract.

TRAINING: The Fire Department shall have formally adopted written guidelines for appropriate initial training of firefighters and continuing education of firefighters that meet or exceed all state requirements.

Initial firefighter training shall include education on hazardous materials responder, incident command system, and blood borne pathogens.

The Department shall annually conduct and/or participate in a minimum of one (1) live fire training exercise with the preferred location being at the Wake County Fire Training Center.

The Department shall annually participate in a minimum of one (1) multi-company and one (1) multi-department live fire training exercise.

No member of the Department shall engage in structural firefighting without having first completed the Wake County Essentials of Firefighting course or equivalent course as determined by the Department's Chief Officer.

VOLUNTEERS: Fire Department shall demonstrate a commitment to recruiting and retaining volunteers within their respective department.

Upon request the Fire Department shall complete and return to the County a semi-annual Volunteer Report form, which provides the following information: 1. Total number of volunteers as of report date, 2. Number of new volunteers joining the department since last semi-annual report, 3. Number of volunteers that have left the department since last semi-annual report, 4. Volunteer recruitment outreach events the Fire Department held or participated in that report period, 5. Volunteer participation rate for emergency responses during that report period, 6. Volunteer participation rate for department training events during that report period, 7. Volunteer participation rate for

department duty crew shifts during that report period, 8. The full-time occupation of each volunteer.

DEPRECIATION: Each Fire Department shall have a depreciation schedule for equipment and property valued over $25,000.00.

FIRE STATION CONSTRUCTION/RENOVATION: The Wake County Fire Services, in conjunction with the Wake County Fire Commission, shall provide recommendations on new fire station locations and major renovations utilizing service tax district funds to the Wake County Fire Commission. Major renovations include renovations of existing fire stations which exceed $100,000.00 in total cost. All expenditures of service tax district funds for new fire stations and major renovations require approval of the Wake County Board of Commissioners.

FISCAL RESPONSIBILITY:

At a minimum, all nonprofit Fire Departments shall have on hand, as of the end of the fiscal year, Expendable Net Assets Without Donor Restrictions or Board Designations of at least 5% of their annual total expenses identified in their audited financial statements; and Liquidity of at least 10% of their annual total expenses identified in their annual audited financial statements. All Fire Departments will maintain the designated level of both expendable net assets without donor restrictions and liquidity as follows:

Expendable Net Assets Without Donor Restrictions or Board Designations is defined as Net Assets Without Donor Restrictions, less net investment in capital assets, less amounts designated for specific expenditures by the governing board. Net investment in capital assets is total property and equipment, net of accumulated depreciation, less debt owed on property and equipment. At year-end, this amount must be at least equal to 5% of the total annual expenses identified in the audited financial statements for that year.

Liquidity is defined as total financial assets available to meet cash needs for general expenditures within one year. This amount is total assets, less nonfinancial assets (e.g. property and equipment, inventory, prepaid amounts), less assets that are unavailable for general expenditures due to contractual or donor-imposed restrictions, less assets that are unavailable for general expenditures because they have been designated for other purposes by the governing board. This liquidity amount is the same as is required to be disclosed by professional accounting and reporting standards. At year-end, this

amount must be at least equal to 10% of the total annual expenses identified in the audited financial statements for that year.

Fire Departments with Expendable Net Assets Without Donor Restrictions and Board Designations (as defined above) exceeding 15% of the department's total annual expenses shall notify County staff and the Fire Commission in writing of their intended use of excess funds. Use of the excess funds should be made in the following order:

Finance apparatus options, station improvements, or other capital needs that have been identified as priorities by the Fire Commission and County staff in the Long-Range Plan or CIP programs, Retire existing debt, One-time purchases, which include:

Emergency non-budgeted expenditures for unanticipated repair

Replacement of essential firefighting equipment one-time purchases for such equipment as SCBA and SCBA cylinders with specifications approved by Fire Commission

Another option approved by the Fire Commission, the Department of Fire Services Director and Budget Director.

After planned uses of the excess funds have been formally approved by the governing board, the amount of such funds should be reported as designations in the financial statements.

Should a department not choose from the options listed above, County staff and the Fire Commission will consider excess funds when determining the department's operating appropriation from the Fire Tax.

FIXED ASSETS: Each Fire Department shall maintain an accurate inventory of all equipment valued at $5,000.00 or more. This fixed asset list shall be kept for each Fire Department by station and be available for review at reasonable times during business hours of the County. The Fire Department agrees to cooperate with and participate in any Wake County inventory control systems.

FIRE INVESTIGATIONS: The Fire Department officer in charge at all fire scenes shall attempt to determine the origin and cause of every fire. When the officer in charge cannot determine the origin and cause OR if the cause is suspected

to be incendiary in nature, the officer in charge shall request a representative from the Wake County Fire Services Department to assist. The Fire Department shall provide whatever assistance is needed by Wake County staff at the fire scene. The responsibilities under this section shall be in addition to, and not in replacement of the responsibilities outlined under subsection 20.12 “Post Incident Review”.

POST INCIDENT REVIEW: In order to provide a systematic and consistent approach for reviewing and evaluating fire response, the Fire Department shall be required to conduct a post incident review for the following incidents occurring in the unincorporated areas of the county: fires resulting in fatalities, fires resulting in more than $400,000 property loss, fires resulting in civilian injury, fires resulting in firefighter injury, and any other incident as determined by the Fire Department. Post incident reviews will be facilitated by a fire service member that has completed a post-incident review training program approved by the Fire Commission, or equivalent training as determined by the Fire Commission.

MEDICAL FIRST RESPONDER: Each Fire Department shall participate in the Wake County Medical First Responder Program. Each fire department shall conform to the most current version of the Wake County Medical First Responder Policies and Procedures that can be found on the Wake County Fire Services website. Departments shall operate under the direction of the Wake County Medical Director and Emergency Medical Services Director. Each Fire Department shall have an adopted guideline that addresses the Medical First Responder Program and Operation.

EMERGENCY DISASTER RESPONSE: Each Fire Department shall follow the Wake County Emergency Operations Plan and all applicable appendices.

DISPOSING OF EQUIPMENT: The Fire Department shall offer equipment that they have deemed necessary to sell or donate to other Wake County Fire Departments prior to offering to outside agencies. All sold or donated items should be within their NFPA-specified service life, in serviceable condition, and retested or recertified by the manufacturer or certified third-party testing organization. The Fire Department shall not dispose of any County asset without the approval of the Director of Wake County Department of Fire Services and the Wake County Finance Director, and, if approval is received, shall follow all County guidelines taking into account any applicable statutory requirements for asset disposal.

PERSONNEL: The Department agrees to adopt and to initiate compliance with, and enforcement of personnel rules for compensated and volunteer

members that are in compliance with FLSA and any other applicable federal or state law, and not substantially and materially different from, or inconsistent with the current Fire Compensation Administrative Guidelines adopted by the Fire Commission or within 30 (thirty) days of Fire Commission revision of such guidelines.

EMPLOYMENT: The Fire Department agrees to conduct a background-check for all "finalist" candidates for full-time and part-time employment and volunteer membership prior to hire or appointment.

No person with a felony or serious misdemeanor conviction(s) shall be hired or serve as a volunteer with the Fire Department. "Serious misdemeanor conviction(s) shall be defined to include offenses reflective of violent criminal behavior or dishonesty. If additional funding is required to perform the background checks, background checks will be done subject to availability of funds. Nothing herein shall be construed to prevent the Fire Department from hiring an individual who has an isolated misdemeanor conviction remote in time but has demonstrated a sustained record of responsible, lawful behavior and is otherwise fit for duty. A felony or serious misdemeanor conviction received during employment or volunteer service shall be grounds for review of continued employment or service.

All paid and volunteer employees of the Fire Department shall be subject to, for cause and/or suspicion, drug testing at any time as deemed appropriate by the Fire Department.

DRIVER'S LICENSE CHECK: The Department agrees that it will conduct a driver license record review at least annually on each member and employee.

USE OF COUNTY-OWNED VEHICLES: The Department agrees that in the event it uses or leases County-owned vehicles in the performance of duties under this Agreement, the Department shall not make these vehicles available to individual employees or volunteers for personal use or other employment not provided for under the Fire Services Contract.

ADMINISTRATIVE AND OPERATIONAL PROCEDURES: The Department agrees to participate jointly with the County in development and implementation of countywide fire service standard administrative and operational procedures through the Fire Commission. Nothing in this section shall prohibit the Department from establishing or maintaining its own standard administrative and operational procedures provided they are not in conflict with County-wide procedures as described herein, or the County from issuance of County-wide emergency procedures in event of a declared disaster or emergency.

MEDICAL EXAM PROGRAM: The Department agree to comply with the latest version of the Wake County Fire Tax District Medical Exam Program. The latest version can be found on the Wake County Fire Services website.

FIRE COMPENSATION ADMINISTRATIVE GUIDELINES: The County and Fire Department agree to abide by the requirements contained in the Wake County Fire Compensation Administrative Guidelines as approved by the Wake County Board of Commissioners on October 20, 2003 and as they may be amended from time to time during the existence of the Agreement. The Department shall adopt the said Fire Compensation Administrative Guidelines and agree to operate their Department's pay and benefits system by the terms of said Fire Compensation Guidelines. The Department acknowledges review and acceptance of the most current Wake County Fire Compensation Administrative Guidelines originally effective July 1, 2003 as updated November 2020. The latest version can be located on the Wake County Fire Services website.

ADVERSE FINDINGS: The Fire Department agrees to notify the Wake County Department of Fire Services within 30 days of any adverse finding by any Municipal, State or Federal agency against the Department, pertaining to employment practices, employee safety, environmental issues, etc.

EMERGENCY ALERTING: The Fire Department agrees to rely only on the countywide alphanumeric and tone/voice paging systems for emergency alerting and response purposes.

GRANTS: The Fire Department shall receive approval from the Wake County Department of Fire Services prior to making application for any grant funding for equipment, staffing or programs currently funded by the Fire Tax District which will require Fire Tax District matching funds. Grant funding requiring matching funds must be approved in the Wake County Budget ordinance or by resolution of the Wake County Board of Commissioners. Grant funding received by the department without approval will not be replaced by Fire Tax funding after the performance period of the grant or useful lifetime of grant-funded equipment. The Fire Department shall cooperate with and participate in regional grant applications which serve to maximize grant funding impact across Wake County.

WEAPONS: With the exception of sworn law enforcement officers, operating within their jurisdiction, no weapons of any sort are permitted to be carried by Department personnel while on duty within department vehicles or buildings, or while on calls for service. This applies to all weapons whether concealed or

visible. This includes firearms, knives, conducted electrical weapons and chemical irritants, such as mace and pepper spray.

RELATIONSHIP OF PARTIES

The Department, including any officer, employee, or agent of the Department is an independent contractor of the County and none of these shall be considered employees of the County. The relationship between the parties shall be limited to the performance of this Agreement in accordance with its terms. County and the Fire Department agree that the Fire Department shall operate and act as an independent contractor in accordance with the standards set forth herein, and the County shall not be responsible for any of the Fire Department's acts or omissions. Neither the Department, any officer, employee, or agent of the Department shall be deemed an officer, employees, or agent of the County. No liability for benefits, such as workers compensation, pension rights, or other provisions shall arise out of or accrue to any party, its officers, agents, or employees as a result of this Agreement or performance thereof.

TERM OF AGREEMENT

The term of this agreement shall be for three years, beginning on July 1, 2022 and ending on June 30, 2025, unless earlier terminated by either party in accordance with Section 24 of this agreement. This term is subject to the continued legal existence of the District(s) and the Fire Department.

NON-ASSIGNABILITY

This agreement may not be transferred, assigned, or subcontracted by the Fire Department without the written consent of the County.

TERMINATION

This Contract may be terminated by either party with or without cause upon advance written notice to the other party, served upon the other party by certified mail at least ninety (90) days prior to termination. Failure of the County and the Fire Department to agree upon the amount of funding shall terminate this contract in accordance with this section of this Agreement.

RESERVATION OF RIGHTS

Wake County reserves the right to provide the highest level of fire protection and emergency services possible, subject to the availability of funding.

NO WAIVER

Failure of the County to enforce any of the provisions of this Agreement at any time, or to request performance by the Fire Department pursuant to any of the provisions of this Agreement at any time shall in no way be construed as a waiver of such provisions, nor in any way affect the validity of this Agreement, or any part thereof, or the right of the County to enforce each and every provision. In the event that there is disagreement between representatives of the County Department of Fire Services and the Department as to the meaning and/or applicability of any section of the Agreement, the County and the Fire Department shall endeavor in good faith to mediate the disagreement, and agree to select and share the cost (if any) of the services of a trained community mediator to mediate the disagreement. However, nothing herein shall be construed to prevent either party from seeking legal or equitable relief in a court of competent jurisdiction.

NO THIRD PARTY BENEFICIARIES

This contract is not intended for the benefit of any third party. The rights and obligations contained herein belong exclusively to the parties hereto, and shall not confer any rights or remedies upon any person or entity other than the parties hereto.

ENTIRE AGREEMENT

The terms and provisions herein contained constitute the entire agreement by and between the County and the Fire Department and shall supersede all previous communications, representation or agreement, either oral or written between the parties hereto with respect to the subject matter hereof; except, that this paragraph shall not be construed to supersede any existing and applicable Mutual Aid Agreements.

NOTICES

All notices, reports, records, or other communications which are required or permitted to be given to the parties under the terms of this Agreement shall be sufficient in all respects if given in writing and delivered in person, by confirmed facsimile transmission, by overnight courier, or by registered or certified mail, postage prepaid, return receipt requested, to the receiving party at the following address:
If to Wake County:

Mr. Darrell Alford
Wake County Department of Fire Services
P.O. Box 550
331 South McDowell Street
Raleigh, North Carolina

Telephone: (919) 856-6349

Facsimile: (919) 856-6236

If to Fire Department:
DEPARTMENT NAME
BOARD PRESIDENT
ADDRESS
ADDRESS

Telephone:
Email:

GOVERNING LAW

The Parties acknowledge that North Carolina law shall govern this Agreement.

SEVERABILITY

If any provision of this Agreement shall be determined to be unenforceable by a court of competent jurisdiction, such determination will not affect any other provision of this Agreement.

COUNTERPARTS

This Agreement may be executed in several counterparts, each of which shall be deemed an original.

NO WAIVER OF SOVEREIGN IMMUNITY

The County and the Fire Department agree that nothing herein shall be construed to mandate purchase of insurance by the County pursuant to N.C.G.S. 153A-435; or to be inconsistent with Wake County's "Resolution Regarding Limited Waiver of Sovereign Immunity" enacted October 6, 2003; or to in any other way waive the County's defense of sovereign or governmental immunity from any cause of action alleged or brought against the County for any reason if otherwise available as a matter of law.

VERIFICATION OF EMPLOYEE WORK AUTHORIZATION

To ensure compliance with the E-Verify requirements of the General Statutes of North Carolina, all contractors, including any subcontractors employed by the contract(s), by submitting a bid, proposal or any other response, or by providing any material, equipment, supplies, services, etc., attest and affirm that they are aware and in full compliance with Article 2 of Chapter 64, (NCGS 64-26(a)) relating to the E-Verify requirements.

NON-DISCRIMINATION. IN CONSIDERATION OF SIGNING THIS AGREEMENT, THE PARTIES HEREBY AGREE NOT TO DISCRIMINATE IN ANY MANNER ON THE BASIS OF RACE, NATURAL HAIR OR HAIRSTYLES, ETHNICITY, CREED, COLOR, SEX, PREGNANCY, MARITAL OR FAMILIAL STATUS, SEXUAL ORIENTATION, GENDER IDENTITY OR EXPRESSION, NATIONAL ORIGIN OR ANCESTRY, MARITAL OR FAMILIAL STATUS, PREGNANCY, NATIONAL GUARD OR VETERAN STATUS, RELIGIOUS BELIEF OR NON-BELIEF, AGE, OR DISABILITY WITH REFERENCE TO THE SUBJECT MATTER OF THIS CONTRACT. THE PARTIES AGREE TO COMPLY WITH THE PROVISIONS AND INTENT OF WAKE COUNTY ORDINANCE SL 2017-4. THIS PROVISION SHALL BE BINDING ON THE SUCCESSORS AND ASSIGNS OF THE PARTIES WITH REFERENCE TO THE SUBJECT MATTER OF THIS AGREEMENT.

EFFECTIVE DATE OF AGREEMENT

The effective date of this Agreement shall be the date upon which Wake County executes this agreement. This date shall be reflected in the first paragraph of this Agreement. The terms and conditions of this Agreement shall apply to the entire Term as set forth in Section 22 or as amended by the parties.

IN TESTIMONY WHEREOF, the County has caused this instrument to be executed by the Wake County Manager, and the Fire Department has caused this instrument to be signed in its name by its President, attested by its Secretary, and its corporate seal hereto affixed, all by authorization of its Board of Directors duly given.

This the _____day of _____, 20____.

WAKE COUNTY

BY: _____
David Ellis or designee
Wake County Manager

BY:_____
Darrell Alford
Wake County Fire Services Director

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

_____
Finance Director or designee

This person is responsible for monitoring the contract performance requirement is:

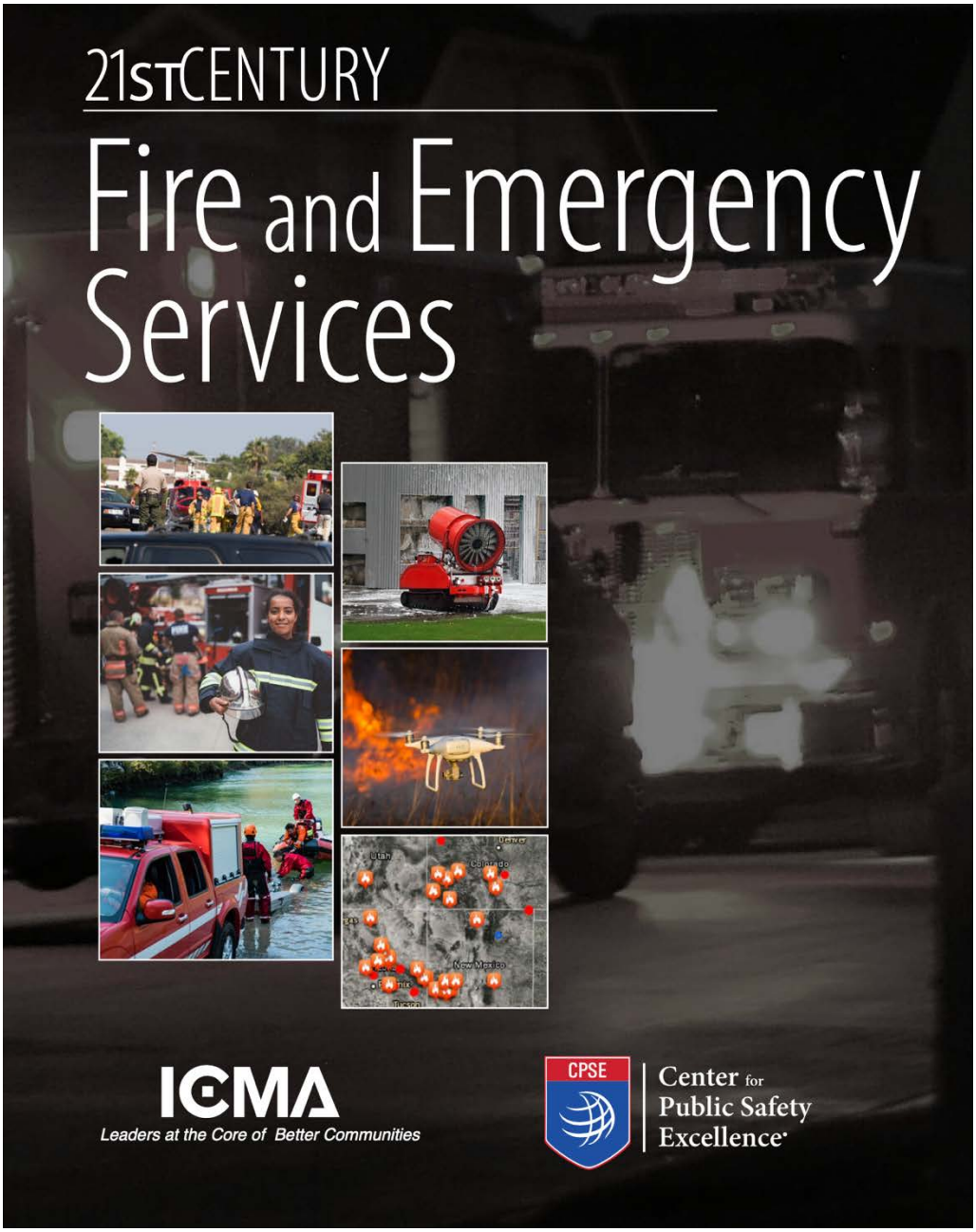
Darrell Alford _____ Department Head Initials

NAME

BY: _____
Board President

Appendix N – 21st Century Fire and Emergency Services

Below are excerpts from the 21st Century Fire and Emergency Services that are relative to this review.



CRITICAL ISSUE E:
PARTNERSHIPS

A partnership is often thought to be a form of business, where two or more people come together to share ownership, responsibility, and profits from a given business venture. In every community across our nation, a partnership exists between the fire and emergency services and the general public that is built upon a shared commitment to the health and safety of its residents. The fire and emergency services are in an enviable position in communities, as they are well positioned to be the hub of service provision for many supporting services already found within their community, and that align with organization's core mission. The importance of this has been clearly proven during homeland security threats, through the interagency cooperation, intelligence sharing, and joint response to those events by law enforcement and the fire and emergency services. There are significant opportunities to create partnerships with allied health care, mental and behavioral health providers, and various social service agencies to leverage the talents of each agency with a focus on improving service to the community. Too often agencies respond multiple times to the same individual who calls 911 as their only known access for assistance, when the need is truly not an emergency, but could be met by another service provider in the community. Over the next 30 years, the fire and emergency services will need to partner with related service providers to create a local response network that can provide a host of services under the umbrella of a multifaceted organization, if it hopes to meet the needs of the community served.



Initiative 1: **Acknowledge the need to work with a wide range of partners to serve the community and develop local strategies to create new approaches to providing services more effectively.**

Strategies:

1. Inventory and leverage the allied services (law enforcement, health, social services, non-governmental organizations) in the community to provide more effective and efficient services.
2. Partner with insurers and health providers to innovate existing response strategies, improve patient outcomes, and reduce system costs.

Initiative 2: Promote a symbiotic relationship with other internal departments and outside agencies that are routinely allied responders to an incident.

Strategies:

1. Routinely meet, train, develop standardized operational response plans, and share real-time intelligence of what is happening in communities with allied responders to increase response capability and coordination during a homeland security event.
2. Develop goals and outcomes with a wide array of agency stakeholders, both internally and externally, to meet the objective of providing for a safe and healthy community.
3. Promote regular communication between all stakeholders on strategic issues, while continuing to handle operational issues through the established chain of command.
4. Develop opportunities for stakeholders to appreciate the roles and responsibilities of all other stakeholders toward better alignment of service delivery.

Initiative 3: Continue to expand community emergency response capabilities.

Strategies:

1. Promote individual and neighborhood self-sufficiency though existing programs (e.g. community emergency response teams, the radio amateur civil emergency service, volunteers in patrol, and senior Medicare patrol volunteers) to create greater resiliency in the community.
2. Focus on creating personal accountability in preparation for community-wide emergencies.
3. Identify and support community functions that are critical for recovering from and adapting to community-wide disasters.

CRITICAL ISSUE F:
SUSTAINABILITY

Sustainability is often defined as meeting the needs of the present without compromising the ability of future generations to meet their needs. The concept of sustainability has three pillars: economic, environmental, and social. If we look through the lens of local government today, there are reasons to be concerned that local government may not be sustainable in the future. Many agencies across the United States are struggling with the cost to provide services at the levels needed to meet a growing population, an aging population, and a population with changing service demands. Those cost pressures are exacerbated by unfunded pension costs along with and the cost to maintain and replace aging infrastructure and response vehicles. Shifting responsibilities from federal and state governments to the local level have forced many local governments to provide new services. These factors have placed tremendous strain on local government to balance ever growing service demands with funding available within their jurisdiction. This will be an on-going issue and will necessitate doing business differently in the future, not only in the fire and emergency services but throughout all services provided by local government as well.



The volunteer fire service has struggled in the last decade in many parts of the United States to recruit and retain enough volunteers to provide adequate services. With the mission of providing services to more than 70 percent of U.S. jurisdictions, volunteer recruitment and retention is becoming a national problem.

Today business, government, and society are learning from the science of change that they must recreate themselves even when they would like to believe the old way of business will go on forever. As Peter Drucker put it, "the best way to predict the future is to create it." The future of the fire and emergency services will rest upon those who are in it. If the fire and emergency services hope to sustain itself in the future, it must be willing to redesign itself and address the issues that are having a negative impact on the service today. Failure to address these issues will lead to what author Max Bazerman calls "predictable surprises." Predictable surprises are those events or outcomes that catch us by surprise, yet both were predictable and preventable. If this occurs, the fire and emergency services will be placed at risk to continue to be the community's safety net. Ultimately, local government will be faced with making difficult choices about how to provide the services needed and the level of services to be provided. That is why the issue of sustainability is so important and must be addressed now, rather than being left to the next generation of leaders to resolve.

Initiative 1: Address aging fire and emergency services vehicles and building structures.

Strategies:

1. Establish a comprehensive building renewal and replacement plan and provide the needed funding to address the short- and long-term community needs.
2. Urge the architectural profession and equipment manufacturing industry to anticipate and plan for the future designs needed by the fire and emergency services to address changes in response and deployment methods, building constructions, building densities, road infrastructure, and SMART cities and SMART building design.

Initiative 2: Reconsider and revamp current deployment methods.

Strategies:

1. Ensure response protocols and opportunities for consolidation are explored to ensure effectiveness of service delivery is balanced with cost efficiency.
2. Adopt staffing models based on statistically known call demand factors, such as time of day, special events, and seasonal changes while maintaining an adequate baseline deployment required to meet the health and safety needs of the community and employees.
3. Evaluate consolidation of seldom used specialty and single-purpose pieces of equipment to maintain effective cost management and capacity of those services for the threat environment that exists within the jurisdiction.
4. Develop a better understanding of community needs and their changing demands for services so as to modify the service delivery model(s) to meet them.

Initiative 3: Develop sustainable pension model.

Strategy:

1. Promote collaboration between labor groups, local government, and state government to ensure existing pension financial commitments are met while ensuring adequate service levels within the communities being served.

Initiative 4: Adopt and implement a community risk reduction strategy

Strategies:

1. Embrace a comprehensive strategy to minimize incidents and, if an incident does occur, to minimize the impact on the people, the community, and the emergency responder.
2. Adopt the concepts outlined in "Vision 20/20 – National Strategies for Fire Loss Prevention," and incorporate these recommendations into the daily agency operation to minimize the impacts to the community and emergency responders.
3. Develop strategies locally and nationally that reduce risk through proper vegetation management, designing new fixed fire protection systems that can be used in wildland urban interface, and zoning changes that prohibit building in the wildland urban interface.
4. Embrace the use of fire sprinkler technology in all buildings through the rapid adoption of codes and ordinances at the federal, state, and local government levels to dramatically reduce the incidence of deadly and costly fires. .
5. Urge the sprinkler industry to develop a more cost-effective means to retrofit existing buildings with sprinklers or other fire suppressant technology.
6. Develop standards and a tiered code methodology that would support a phased in retrofit plan for existing buildings.

Initiative 5: Improve resource allocation by focusing on the outcomes trying to be achieved.

Strategy:

1. Evaluate resource allocation using department response data.
2. Alter deployment methods to assure better outcomes and desired services levels for communities including EMS, community paramedicine, or increased prevention efforts.

Initiative 6: Examine fixed costs associated with current delivery models and associated contracts.

Strategy:

1. Negotiate labor contracts with the flexibility to promote innovation in service delivery and servicing models, while still providing a fair and equitable wage, benefit, and pension package for the workforce that is economically sustainable.

Initiative 7: Explore public/private partnership opportunities.

Strategies:

1. Solicit success stories and best practices of effective public/private partnerships related to capital investments and operating costs.
2. Create, maintain, and regularly update a national repository of best practices available to all agencies at no cost.

Initiative 8: Research strategies to assist communities in sustaining their volunteer fire and emergency services or, if needed, how to transition to a new model.

Strategy:

1. Champion the establishment of a federal commission to develop a national plan of action to ensure volunteer fire and emergency services agencies remain viable in the future.

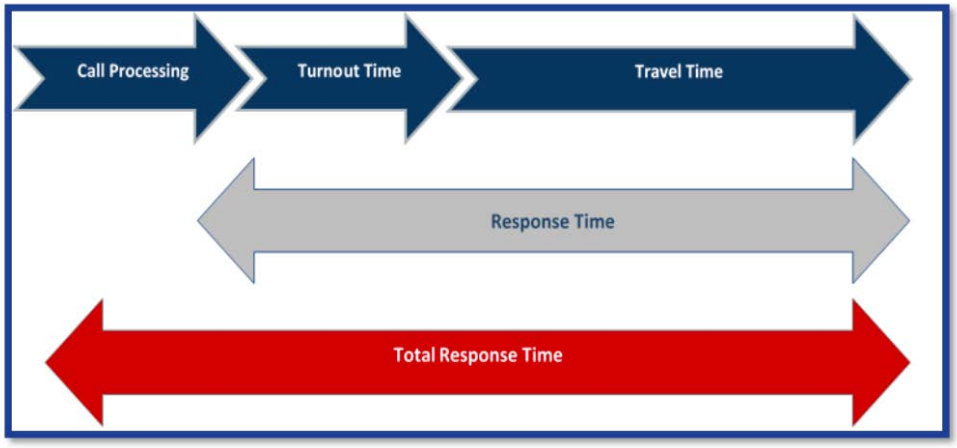
Initiative 9: Dramatically revamp the fire and emergency services education and training model to provide the needed skill sets, knowledge, and abilities required for the anticipated changes in the future and to remain current with the application of emerging technologies.

Strategy:

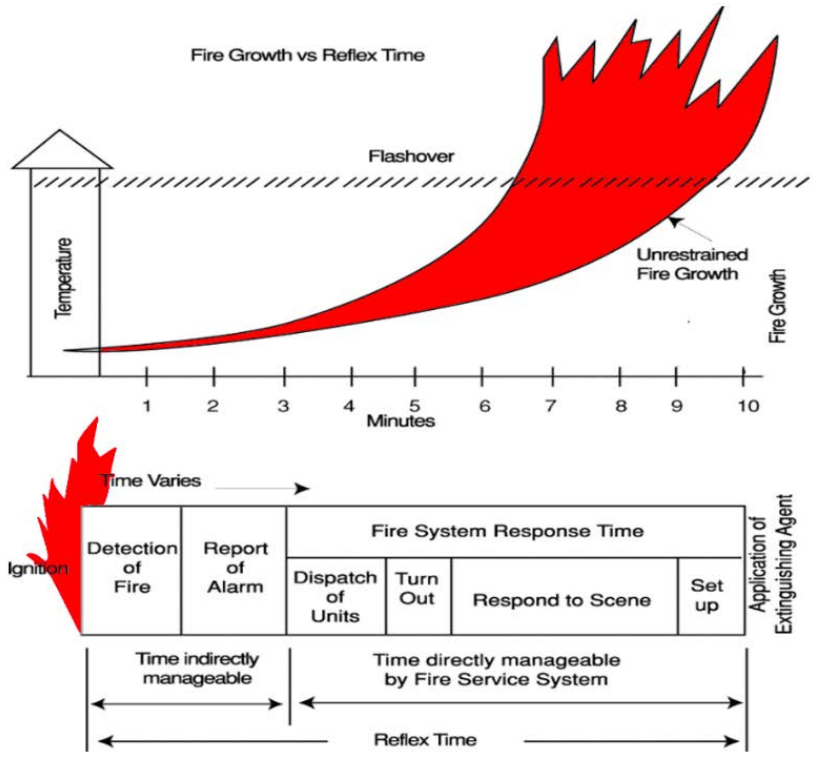
1. Urge academic institutions to develop the means to speed up their course development model and to be able to quickly adapt and develop new courses that will be required to sustain the needed workforce skill sets.
2. Encourage academia to use of state-of-the-art technology to meet the educational learning styles of future generations.

Appendix O – Select Fire Service Visual Data Points Applicable to the Iredell County Analysis:

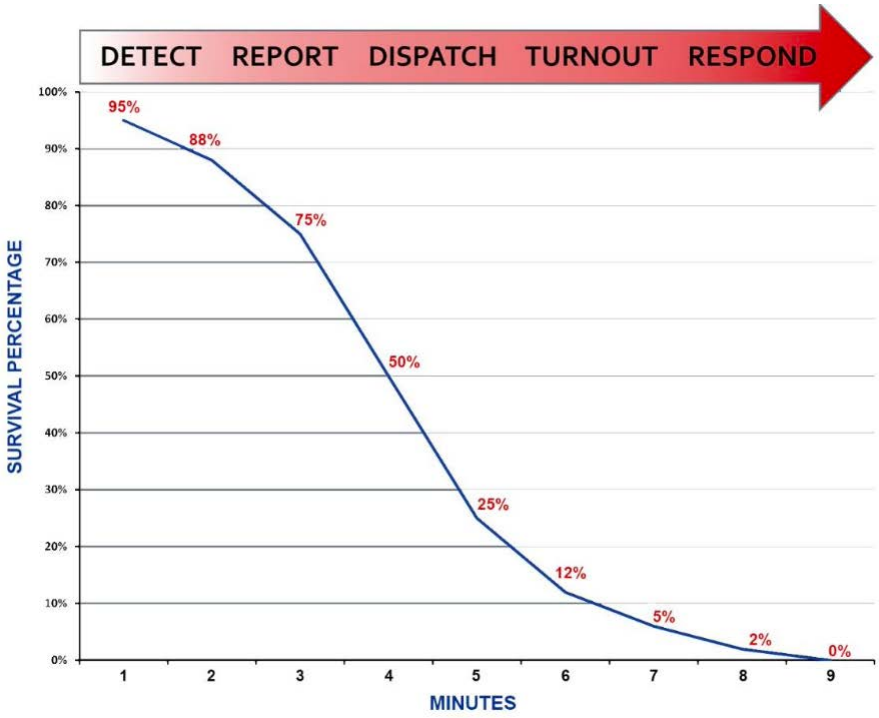
Total Response Time Continuum:



Fire Growth and Reflex Time:



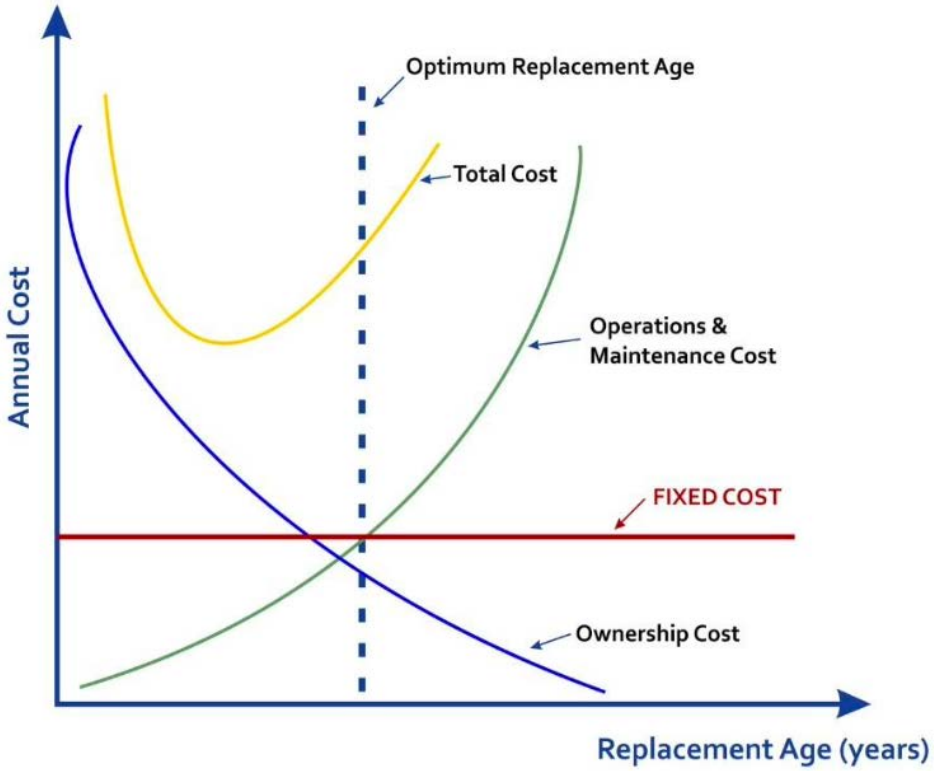
Cardiac Arrest Event Sequence:



NFPA 1710 Initial Full Alarm Assignments:

2,000 SF Residential Structure Fire		Open-Air Shopping Center (13,000 SF to 196,000 SF)		1,200 SF Apartment (3-story garden apartment)	
Incident Commander	1	Incident Commander	2	Incident Commander	2
Water Supply Operator	1	Water Supply Operators	2	Water Supply Operators	2
2 Application Hose Lines	4	3 Application Hose Lines	6	3 Application Hose Lines	6
1 Support Member per line	2	1 Support Member per line	3	1 Support Member per line	3
Victim Search and Rescue Team	2	Victim Search and Rescue Team	4	Victim Search and Rescue Team	4
Ground Ladder Deployment	2	Ground Ladder Deployment	4	Ground Ladder Deployment	4
Aerial Device Operator	1	Aerial Device Operator	1	Aerial Device Operator	1
Rapid Intervention Crew	4	Rapid Intervention Crew	4	Rapid Intervention Crew	4
		EMS Care	2	EMS Care Crew	2
Total	**17**	**Total**	**28**	**Total**	**28**

Economic Theory of Vehicle Replacement:


Optimum Replacement Age
Total Cost
Annual Cost
Operations &
Maintenance Cost
FIXED COST
Ownership Cost
Replacement Age (years)

Illustrative Evaluation Components and Points for Fire Apparatus Replacement:

Evaluation Components	Points Assignment Criteria	
Age	One point for every year of chronological age, based on in-service date	
Miles/Hours	One point for each 10,000 miles or 1,000 hours	
Service	1 point for Light Duty use 3 points for Normal Duty use 5 points for Severe Duty use Example: Fire Pumpers are classified as severe duty service.	
Condition	1 point: Excellent 2 points: Good 3 points: Fair 4 points: Poor 5 points: Severe accident or major component replacement This category takes into consideration body condition, interior condition, accident history, anticipated repairs, etc. The better the condition, the lower the points assignment.	
Reliability	1 point: In the repair shop once every three months or less 3 points: In the repair shop once every month 5 points: In the repair shop two or more times per month	
Point Ranges	**Condition Rating**	**Condition Description**
Under 18 points	Condition I	Excellent
18 to 22 points	Condition II	Good
23–27 points	Condition III	Consider Replacement
28 points or higher	Condition IV	Immediate Replacement

Appendix P – Project Staff

Gregory H. Grayson, Fire Chief (ret), City of Greensboro, NC
Greg Grayson has more than 43 years of progressive experience in the North Carolina fire and rescue service. His experience includes beginning public service as a volunteer firefighter and ascending the career ranks to become the Fire Marshal/Fire Rescue Director for Wake County, North Carolina. In the following seventeen years, he served as the fire chief for three North Carolina urban cities – Burlington, Asheville, and Greensboro. In these executive leadership capacities, he was responsible for comprehensive fire and rescue operations, prevention programs, training and career development, emergency management functions and specialized regional response teams. In Burlington, he effectively led positive organizational change and implemented an innovative reserve firefighter program. In Asheville, he commanded significant re-engineering throughout the fire department and led Asheville to become an accredited agency. In Greensboro, he led the department to maintaining both accreditation and ISO "Class1" status and navigated the department through difficult fiscal years and challenging large-scale emergencies. In 2015, his long-term, dedicated public service to the people of North Carolina was recognized by the Governor through the prestigious "Order of the Long Leaf Pine", the state's highest honor that can be awarded to a citizen.

Upon retiring from local government service, Chief Grayson was appointed by the State Fire Marshal in 2015 to proactively serve as the state's first and only public fire service management consultant, providing high level technical assistance to county and municipal managers - enabling them to better strengthen their jurisdiction's fire protection service delivery systems. He also managed statewide fire service advancement initiatives and led the Office of State Fire Marshal's Technical Services program.

Beyond extensive experience, Chief Grayson holds a Master of Public Administration, bachelor, and associate in fire protection. He holds numerous professional credentials including Chief Fire Officer (CFO), MIFireE from the Institution of Fire Protection Engineers and multiple other fire service certifications, including being North Carolina's first Advanced Firefighter. He is one of very few, if not the only, Fire Chief in the United States to also hold the Senior Professional in Human Resources (SPHR) and SHRM-SCP credentials. He is active in the North Carolina Association of Fire Chiefs and the IAFC Metropolitan Fire Chiefs organizations and continues to serve as a volunteer firefighter in his home community.

Todd Tuttle, Assistant Chief (ret), Greensboro NC
Chief Tuttle is a 33-year fire service veteran who also served as a paramedic. For the last half of his career, he managed the intricate records management systems for the City of Greensboro Fire Department, which is an accredited, ISO Class 1 city. These duties included CAD, mobile data, AVL, FireHouse, GIS technologies, Accreditation, performance management and many other related areas. Chief Tuttle is recognized throughout the state and nation as a technical expert on Firehouse records management systems as well as data analysis.

Barry Hendren, Assistant Chief (ret), City of Asheville, NC
Chief Hendren recently retired from Asheville Fire Department at the Assistant Chief level after more than 33 years of municipal fire protection experience. Chief Hendren was instrumental in developing and leading the department's training programs, accreditation efforts and served in a leadership capacity most of his career in Asheville. Chief Hendren was responsible for all shift operations, strategic planning, fire marshal's office and EMS program in his role.

Chief Hendren earned an associate degree in fire protection from Central Piedmont Community College and earned his Bachelor in Fire Protection Engineering Technology from UNC Charlotte. He has held the Chief Fire Officer Designation since 2008.

Wes Hutchins, Fire Chief (ret), Walkertown, NC
Chief Hutchins currently serves as the Executive Director of the North Carolina Association of Fire Chiefs. Previously, he served as the Dean of Emergency Services for Forsyth Technical Community College. He also served for near 44 years as Fire Chief for Walkertown Fire Department, where he now serves as a Town Council Member. He holds a master's in public administration degree from Grand Canyon University, a bachelor's from Gardner-Webb University and an Associate in Fire Protection from Guilford Technical Community College

Robert McNally, Response GIS Partner, Monroe, NC
A GIS Analyst/Planner with niche specialty and ground experience for Fire, Rescue, EMS, Public Safety, Emergency Management, and Homeland Security projects, Robert owns Beacon GIS, a first responder planning services firm. Robert brings 20 years of public safety experience as a responder, manager, and trainer. He has been awarded twice for his service to the community. He graduated magna cum laude with bachelor's degree in public administration, securing an honor scholarship while during his education. Robert also has a graduate degree in Urban and Regional Planning from the University of North Carolina at Charlotte. Robert McNally has spoken at several conferences about public safety and homeland security, and Beacon GIS has been involved in over 180 projects for emergency services of various sizes across the United States & Canada.

Scott Burnette, Fire Chief (ret), City of Asheville, NC
Chief Burnette recently retired from Asheville Fire Department after more than 30 years of municipal fire protection experience, the last 14 as Fire Chief. Chief Burnette has also served as Fire Chief of the Mills River Fire Department in Henderson County. Chief Burnette led the Asheville Fire Department's initial accreditation effort as accreditation manager and continued to achieve accredited agency status for the department multiple times. He led the department through a tragic line-of-duty death in 2010. Chief Burnette implemented many innovative and progressive programs in his tenure in Asheville and led in the development and construction of Fire Station 13, increasing department staffing and opening a model regional fire training facility.

Chief Burnette has remained a certified and practicing North Carolina Paramedic and continues to serve with Henderson County EMS as a Paramedic responder. Chief Burnette has earned an associate degree in fire protection from Gaston College, was in the first graduating class of the University of North Carolina at Charlotte Fire Protection Engineering bachelor's degree program, graduating with honors, and received a master's degree in fire service leadership. He has held the Chief Fire Officer Designation since 2008.

Nick Campasano, Fire Services and Emergency Manager Director (ret.), Wake County, NC
Chief Campasano brings over 40 years of experience to the team of fire service leadership, most recently as the Director of Fire Services and Emergency Management for Wake County as they have progressed to a best practice fire service delivery model system in North Carolina. He began his fire service career in 1982 as a volunteer for the Goffstown, NH fire department. He began his full-time career with the City of Manchester, NH in 1985 and served for thirty years, advancing through the ranks, and retiring as a Deputy Chief.

In addition to his fire service experience, Chief Campasano was elected to and served three terms as one of the five-member Board of Selectmen, the governing body for the Town of Goffstown, New Hampshire.

Educationally, he holds a Bachelor of Science degree in Human Services and a Master of Science degree in Organizational Management and Leadership, both from Springfield College. He also holds a Master of Arts degree in Homeland Security and Defense from the United States Naval Postgraduate School. In addition, Chief Campasano earned and holds the international professional designation of Chief Fire Officer by the Commission on Professional Credentialing, through the Center for Public Safety Excellence.

Frank Blackley, Assistant Fire Chief (ret), City of Wilmington, NC

Chief Frank Blackley recently retired as an Assistant Chief from the Wilmington, NC Fire Department after 35 years of service. He was previously Fire Marshal during which time he served two terms as president of the NC Fire Marshals Association. He was assigned as the Operations Chief for three years prior to his last position over Support Services where he supervised the training, fire and life safety, logistics, fire maintenance divisions, and managed the department's annual budget. He previously worked for Wrightsville Beach Fire Department and New Hanover County Fire Rescue. In recent years he has taught nationally for Vision 20/20 and is one of their technical advisors for Community Risk Reduction. He is an adjunct instructor for the National Fire Academy and assisted in development of a class on community risk reduction at the station level and. He was heavily involved with the department's accreditation process and understands the need for accurate data. He is a graduate of the National Fire Academy's Executive Fire Officer's Program and has a master's in public administration.





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[i] U.S. Census 2023 American Community Survey 5-Estimates.

[ii] United States Fire Administration, National Fire Data Center, Fire Risk in 2019.

[iii] U.S. Census Bureau.

[iv] U.S. Fire Administration website.

[v] National Oceanic and Atmospheric Administration, Historical Hurricane Tracks website, https://coast.noaa.gov/hurricanes/#map=4/32/-80.

[vi] U.S. Cybersecurity & Infrastructure Security Agency, https://www.cisa.gov/critical-infrastructure-sectors.

[vii] NC DOT Annaul Average Daily Traffic Mapping Application, https://connect.ncdot.gov/resources/State-Mapping/Pages/Traffic-Volume-Maps.aspx

[viii] Vision 20/20, Community Risk Assessment guide