Moore County
Board of Commissioners

February 18, 2025 | 3:00 PM
Historic Courthouse
1 Courthouse Square
Carthage, NC 28327

MINUTES

CALL TO ORDER
Chairman Cook called the meeting to order.

INVOCATION
County Manager Wayne Vest offered the invocation.

PLEDGE OF ALLEGIANCE
County Manager Wayne Vest led the Pledge of Allegiance.

County Manager Vest thanked everyone in attendance and gave an overview of the meeting.

1. GENERAL FIRE COMMISSION REVIEW

A. Committee Make-Up
County Manager Vest reviewed the history of how the Fire Commission was established. The goal was and continues to be to equalize the fire services across the county.

B. Terms – a recommendation to modify terms to FY terms
It was recommended to modify the Fire Commission member appointment terms and stagger them so there is not a complete shift in membership every two years. It was also recommended to make the appointments based on the Fiscal Year.

It was recommended to reduce the number of citizen representatives from the current 3 members to 2 members.

C. Chair/Vice Chairman Appointment
It was recommended as current appointments end, to appoint Chief positions with 1 Chief from each category of County/Split funding (1 Chief from 100% County tax-funded departments, 1 Chief from County tax-funded> 50% departments, 1 Chief from County tax-funded < 50% departments).

It was recommended that the Chair of the Fire Commission come from one of the Fire Chiefs who will be selected by the Fire Commission, who is appointed by the Board of Commissioners.

The Fire Commission will select the Vice-Chair. The Vice-Chair must be selected from one of the Chief appointments, and the Vice-Chair will be the recommendation from the Fire Commission to the Board of Commissioners to be appointed Chairman at the time of Chairman appointment.

It was recommended to extend Chief. St. Onge's Chairmanship appointment through June 30, 2025.

D. Rules of Procedure
It was recommended to remove the provision regarding the Fire Commission Secretary from the Rules of Procedure.

It was recommended the Fire Commission Review the Rules of Procedure at their next meeting for further recommendations.

2. FY 2025 BUDGET

A. Tax Rate and Trends
The tax rate and trends from 2015 through the current year were reviewed, with a focus on 2024/2025, as well as a recommendation for 2025/2026. **This report will be incorporated as a part of these minutes by attachment as Appendix A.**

B. Revenues/Allocations
1) Distributions were discussed.

C. Fire Related Service Funds (215, 216, and 258)
A discussion was had regarding the fire-related service funds including Fund 215, Fund 216, and Fund 258. **This report will be incorporated as part of these minutes by attachment as Appendix B.**

D. Current Capital Plan (Items and Acquisitions)
The following current capital plan items and acquisitions were discussed along with updates:
1) Capital Purchase Plan
2) West End – Board Authorized
3) Seven Lakes – Board Authorized
4) Eagle Springs – In Progress – Mike St. Onge
5) Cypress Pointe – Pending – Mike Cameron
6) Crains Creek – Pending – Kenney Mackey

Discussion was had regarding the cost of equipment. Some of the vehicles that departments need could take up to two years to obtain.

3. FY 2026 BUDGET DEVELOPMENT CONSIDERATIONS

A. Capital and Debt
1) Capital
The following items were discussed:

Discussion was had regarding items that need to be replaced in the Fire Departments. **This report will be incorporated as part of these minutes by attachment as Appendix C.**
Discussion was had regarding the Fire Commission Capital Purchase Plan that was approved in October 2024.
Discussion was had regarding Eagle Springs and Cypress Pointe pending/ in progress items.
Discussion was had regarding the Crains Creek apparatus purchase request that will come before the Board of Commissioners during their Regular Meeting tonight at 5:30 pm.

a. Proposed List
b. Letter of Intent
c. Specification Requirements
   It was recommended that the Fire Commission make sure the numbers are sufficient and reflective of real-world costs.

2) Debt
   The following items were discussed:
   a. Debt Existing
   b. Debt Pending and in Progress– Eagle Springs, Cypress Pointe, and Crains Creek
   c. Debt New

B. Operations
   Discussion was had regarding the following items:
   1) Using the Current Allocation and Growth/CPI
   2) Using the Department Submitted Budget Requests
   3) Using the following formula options:
      a. Existing Formula
      b. Existing Formula with Modifications
      c. New Formula Model

4. AUDITS/REVIEWS

County Manager Vest stated the county has sought bids for a different auditor and those options are currently being reviewed.

5. COMMISSIONERS' COMMENTS

Chairman Cook thanked everyone for attending and suggested another joint meeting be scheduled soon.

Commissioner Von Canon reminded everyone that most firefighters have other jobs, and the public does not see all the things a firefighter endures. He asked everyone to keep them in their prayers and support them, as well as all first responders.

Commissioner Ritter expressed appreciation to the firefighters and all they do.

Commissioner Adams offered comments regarding teaching the youth about first responders and thanked them for all they do in the communities.

ADJOURNMENT

There being no further business, Chairman Cook adjourned the meeting at 4:51 pm.

Kurt Cook, Chairman

Jennifer Parks, Clerk to the Board

COUNTY OF MOORE
CORPORATE
SEAL
NORTH CAROLINA

APPENDIX A

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Fire Revenue and Expenditure History by Fiscal Year

Fiscal Year	2015-16 *	2016-17	2017-18	2018-19	2019-20 *	2020-21	2021-22	2022-23	2023-24 *	2024-25	2025-26 PROPOSED
Tax Rate - one rate effective FY15/16	$0.0800	$0.0850	$0.0900	$0.0950	$0.0950	$0.0950	$0.1050	$0.1050	$0.0875	$0.0875	$0.0875
One penny equals	$410,098	$416,458	$420,420	$439,415	$470,702	$482,588	$497,822	$512,496	$639,375	$764,354	$787,542
Tax Base - Budgeted	$4,228,000,000	$4,261,109,585	$4,312,214,846	$4,509,157,517	$4,826,794,734	$4,947,464,602	$5,097,540,236	$5,207,383,204	$6,510,282,589	$7,807,330,671	$8,041,550,591
Budgeted Revenue											
Taxes 99%	$3,308,502	$3,567,614	$3,822,778	$4,219,444	$4,516,673	$4,629,590	$5,272,130	$5,426,211	$5,639,532	$6,763,100	$6,965,993
Discounts	-$27,721	-$27,721	-$39,000	-$45,000	-$45,000	-$45,000	-$45,000	-$45,000	-$45,000	-$75,000	-$75,000
Net Tax Revenue	**$3,280,781**	**$3,539,893**	**$3,783,778**	**$4,174,444**	**$4,471,673**	**$4,584,590**	**$5,227,130**	**$5,381,211**	**$5,594,532**	**$6,688,100**	**$6,890,993**
Appropriations FB-Audits	$0	$0	$0	$19,200	$19,200	$19,200	$19,200	$22,000	$22,000	$22,000	$0
Appropriations - FB	$50,883	$0	$60,038	$0	$57,125	$60,000	$75,000	$0	$314,130	$819,584	$0
Transfers in from EMS or General Fund	$0	$450,000	$450,000	$450,000	$450,000	$450,000	$450,000	$500,000	$500,000	$0	$0
Total Revenue Budget	$3,331,664	$3,989,893	$4,293,816	$4,643,644	$4,997,998	$5,113,790	$5,771,330	$5,903,211	$6,430,662	$7,529,684	$6,890,993
Budgeted Expenses	98.50%	98.50%	98.50%	98.50%	98.50%	98.50%	98.50%	98.50%	99%	99%	99%
Operations, including audit cost	$3,331,664	$3,049,418	$3,282,092	$3,563,850	$3,883,557	$3,981,797	$4,467,562	$4,563,399	$4,943,496	$6,471,877	$6,471,877
Capital Current Debt	$0	$626,633	$572,581	$534,764	$756,841	$706,485	$625,203	$599,942	$647,724	$819,584	$900,538
Capital paid out 5 municipalities under 50%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$160,755	$0
Current Year Pay Go for Debt-7L/WE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$77,468	$0
Newly Added Debt Service, $1,921,209	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Reserves - apparatus	$0	$237,057	$363,164	$458,620	$290,966	$334,790	$550,801	$587,126	$702,431	$0	$0
Reserves - building	$0	$76,785	$75,979	$86,410	$66,634	$90,718	$127,764	$152,744	$137,011	$0	$0
Total Expense Budget	$3,331,664	$3,989,893	$4,293,816	$4,643,644	$4,997,998	$5,113,790	$5,771,330	$5,903,211	$6,430,662	$7,529,684	$7,372,415
											-$481,422

$202,893

inc Municipals

CC, CP, ES
$1,921,209*

CC.CP,ES	Pending Debt Pmts	
CP-2 tr	$92,774	int $0.0%
ES-bldg	$80,000	int $0.0%
CC-1 tr	$576,084	
	$748,858	

CR 258	$3,496,523

Prior to one-rate, these were the rates	FY2014/15	98.5% Budget
Aberdeen	$0.0820	$45,763
Carthage	$0.0640	$235,122
Crains Creek	$0.1110	$127,967
Crestline	$0.0830	$74,397
Cypress Pointe	$0.0810	$657,029
Eagle Springs	$0.0750	$166,736
Eastwood	$0.0700	$150,127
High Falls	$0.0660	$99,447
Pinebluff	$0.0860	$176,490
Pinehurst	$0.0840	$141,441
Robbins	$0.0630	$166,370
Seven Lakes	$0.0400	$265,012
Southern Pines	$0.0890	$477,227
West End	$0.0690	$300,065
Westmoore	$0.0700	$123,490
Whispering Pines	$0.0580	$74,098
		$3,280,781

Calculation tax:
Tax Base
divided by 100
times rate
times 99%
equals total
minus discounts

$7,807,330,671	$8,041,550,591
$78,073,307	$80,415,506
$6,831,414	$7,036,357
$6,763,100	$6,965,993

*does not include any inflation costs for new debt in coming year

Rural Fire Protection Service Tax Fund 215 (Operations) Fund 216 (Debt Service)
FY2024-2025 - Unified Tax Rate @ .0875/$100 Valuation

Fund 215 Revenue		**FY24/25 Budget @99%-Discounts**
Total 2024-2025 Tax Base		
$7,807,330,671	**divided by $100 x .0875 x 99%-Discounts (75,000) =**	**$6,688,100**
	Revenue Generated by .0875 Rate	**$6,688,100**
	Appropriated Fund Balance from FY24 Audits	**$22,000**
	Appropriated Fund Balance to Fund 216 for Debt Service	**$819,584**
	FY2024-2025 Total Budget Fund 215	**$7,529,684**

Fund 216 Revenue	
Transfer in from Fund 215	**$238,223**
Transfer in from Fund 215 to pay Debt	**$819,584**
	$1,057,807

Rural Fire Service District	Operations Distribution Fund 215 Expense	Capital Distribution Fund 216 Expense	Total Manager Recommendation Fund 215 and Fund 216
Aberdeen	$287,960	$32,991	$320,951
Carthage	$343,095	$62,040	$405,135
Crains Creek	$362,932	$61,614	$424,546
Cypress Pointe	$1,042,933	$57,414	$1,100,3[illegible]
Eagle Springs	$342,174	$36,120	$378,29[illegible]
Eastwood	$225,781	$21,128	$246,909
High Falls	$351,587	$155,460	$507,047
Pinebluff	$433,841	$70,298	$504,139
Pinehurst	$399,779	$0	$399,779
Robbins	$470,781	$80,360	$551,141
Seven Lakes	$504,558	$33,895	$538,453
Southern Pines	$537,613	$8,148	$545,761
West End	$558,609	$105,445	$664,054
Westmoore	$259,079	$47,927	$307,006
Whispering Pines	$329,155	$46,744	$375,899
Station X	$0	$0	$0
Allocated Debt for FY25	$0	$238,223	$238,223
Subtotal Fund 215 and 216	**$6,449,877**	**$1,057,807**	**$7,507,684**
Audit - Professional Services (app FB)	$22,000	$0	$22,000
Transfer to Capital Debt Fund 216	$238,223	$0	$0
Transfer to Capital Debt Fund 216 Debt	$819,584	$0	$0
Grand Total Fund 215/216	**$7,529,684**	**$1,057,807**	**$7,529,684**

Total Revenue Budget Fund 215	**$6,710,100 (includes audit amount of $22k)**
Property Tax Budget Amt	**$6,688,100**
Penny on Fire Tax Rate @ .0875	**$764,354**
Revenue Neutral Rate for FY24 is .0871	

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PAYMENTS TO FIRE PROTECTION SERVICE DISTRICTS
FISCAL 2024/2025 BUDGET PAYMENTS

2/11/2025

VENDOR NUMBER	BUDGET CODE	Project #	Fund 215 Rural Fire Protection Fire District	Fund 215 Operations Aug-24	Fund 216 Debt Aug-24	Fund 215 Operations Oct-24	Fund 215 Operations Jan-25	approved BOC 1/7/25 Fund 216 FF Capital Jan-25	approved BOC 1/7/25 & 1/21/25 Fund 216-Feb 2025 West End Vehicle QRV/7L Utility	approved BOC 1/7/25 Fund 437-Jan 2025 Radio Reimbursements	Fund 215 Operations Apr-25	TOTAL TO PAY Fund 215/216
7456	21555500 56044		A.SOUTHERN PINES	$134,403		$134,403	$134,403				$134,404	$537,613
7456	21656500 56345	SOPIN	A.SOUTHERN PINES DEBT		$8,148			$60,988				$69,136
7456	43712055 55026		A. SOUTHERN PINES RADIOS							$25,395		$25,395
3090	21555500 56046		C.PINEBLUFF	$108,460		$108,460	$108,460				$108,461	$433,841
3090	21656500 56345	PINEB	C.PINEBLUFF DEBT		$70,298							$70,298
762	21555500 56036		D.PINEHURST	$99,945		$99,945	$99,945				$99,944	$399,779
762	21656500 56345	PINEH	D.PINEHURST DEBT		$0			$42,253				$42,253
762	43712055 55026		D. PINEHURST RADIOS							$18,657		$18,657
7436	21555500 56034		E.SEVEN LAKES	$126,140		$126,140	$126,140				$126,138	$504,558
7436	21656500 56345	SVLKS	E.SEVEN LAKES DEBT		$33,895				$54,000			$87,895
7532	21555500 56056		F.WEST END	$139,652		$139,652	$139,652				$139,653	$558,609
7532	21656500 56345	WSTND	F.WEST END DEBT		$105,445				to be added when rec'd 1/7/25			$105,445
184	21555500 56032		G.EASTWOOD	$56,445		$56,445	$56,445				$56,446	$225,781
184	21656500 56345	EASWD	G.EASTWOOD DEBT		$21,128							$21,128
7496	21555500 56050		J.ROBBINS	$117,695		$117,695	$117,695				$117,696	$470,781
7496	21656500 56345	ROBBI	J.ROBBINS DEBT		$80,360							$80,360
7654	21555500 56042		K.CARTHAGE	$85,774		$85,774	$85,774				$85,773	$343,095
7654	21656500 56345	CARTH	K.CARTHAGE DEBT		$62,040			$27,828				$89,868
7654	43712055 55026		K. CARTHAGE RADIOS							$10,669		$10,669
7852	21555500 56085		V. CYPRESS POINTE	$260,733		$260,733	$260,733				$260,734	$1,042,933
7852	21656500 56345	CYPNT	V. CYPRESS POINTE DEBT		$57,414							$57,414
532	21555500 56038		M.HIGHFALLS	$87,897		$87,897	$87,897				$87,896	$351,587
532	21656500 56345	HFALL	M.HIGHFALLS DEBT		$155,460							$155,460
174	21555500 56040		N.EAGLE SPRINGS	$85,544		$85,544	$85,544				$85,542	$342,174
174	21656500 56345	EAGSP	N.EAGLE SPRINGS DEBT		$36,120							$36,120
7491	21555500 56054		O. ABERDEEN	$71,990		$71,990	$71,990				$71,990	$287,960
7491	21656500 56345	ABERD	O. ABERDEEN DEBT		$32,991			$10,121				$43,112
7491	43712055 55026		O. ABERDEEN RADIOS							$19,403		$19,403
23	21555500 56058		Q.CRAINS CREEK	$90,733		$90,733	$90,733				$90,733	$362,932
23	21656500 56345	CRAIN	Q.CRAINS CREEK DEBT		$61,614							$61,614
7538	21555500 56060		T.WHISPERING PINES	$82,289		$82,289	$82,289				$82,288	$329,155
7538	21656500 56345	WHISP	T.WHISPERING PINES DEBT		$46,744			$19,565				$66,309
7538	43712055 55026		T. WHISPERING PINES RADIOS							$19,293		$19,293
7535	21555500 56062		W.WESTMOORE	$64,770		$64,770	$64,770				$64,769	$259,079
7535	21656500 56345	WSTMO	W.WESTMOORE DEBT		$47,927							$47,927
			Total Payment	$1,612,470	$819,584	$1,612,470	$1,612,470	$160,755	$54,000	$93,417	$1,612,467	$7,577,633

Fund 437 Radio Reimb

$7,577,633

$6,449,878 Operations
$1,034,339 Capital
$7,484,217

T. Golden
2/11/2025

Ending Fund Balance by Year 2023 2024 - Fire Funds 215, 216 and 258
Fund Balance by Year (Audited)

*Reval Year Fiscal Year	Fund Number	Fund Name	Fund Type	Beginning 7/1/23 Fund Balance	Actual Revenues	Actual Expenditures	Transfers In	Rev less Exp and Transfers	Ending Fund Balance 30-Jun-24	Unassigned/Unrestricted Fund Balance	Cash Balance (Bal Sheet) 30-Jun-24	Tax Rate
2024	215	Fire Commission-Operations	Special Revenue	$1,949,404	$6,604,117	$6,345,692	$500,000	$758,425	$2,707,829	$2,653,355	$2,663,208	0.0875
2024	216	Fire Commission-Debt	Special Revenue	$0	$0	$0	$0	$0	$0	$0	$0	0.0875

				Prior to 6/30/24	Budget FY25 Transfer in From GF	Assignments FY24	FY24 Final Audit Balance	Transfer in BOC approved 1/7/25 - Post Closure	FY25 Current Balance in Jan 25	
2024	258	Fire Commission-Capital Debt	Capital Reserve	$0	$738,752	$1,000,000	$1,738,752	$1,811,771	$3,550,523	
									-$54,000	Transfer to Fund 216 - 7L
									$3,496,523	Balance January 2025

Fund 215 Activity FY25

Unassigned	$2,653,355	
	-$1,811,771	To Capital Reserve Fund 258
	$841,584	Used to Appropiate for FY25
	-$841,584	
	$0	

APPENDIX C

Department	FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		FY 2031		FY 2032		FY 2033	
	Apparatus	County $	Apparatus	County $	Apparatus	County $	Apparatus	County $	Apparatus	County $	Apparatus	County $	Apparatus	County $	Apparatus	County $	Apparatus	County $
Aberdeen	Brush	$0		$0		$0		$0		$0		$0		$0		$0		$0
Aberdeen	Engine	$0		$0		$0		$0		$0		$0		$0		$0		$0
Aberdeen	Medium Rescue	$0		$0		$0		$0		$0		$0		$0		$0		$0
Carthage	Command	$0		$0		$0		$0		$0		$0		$0		$0		$0
Carthage	Engine	$0		$0		$0		$0		$0		$0		$0		$0		$0
Carthage	Ladder	$0		$0		$0		$0		$0		$0		$0		$0		$0
Crains Creek	Engine	$576,084		$0	QRV	$48,794	Command	$44,859		$0		$0		$0		$0	Medium Rescue	$306,143
Crains Creek	Tanker	$0		$0		$0		$0	Tanker	$256,562		$0		$0		$0	Engine	$576,084
Cypress Pointe	Brush	$0		$0		$0		$0		$0		$0		$0		$0		$0
Cypress Pointe	Brush	$0		$0		$0		$0		$0	Engine	$557,052		$0		$0		$0
Cypress Pointe	Engine			$0	Engine	$557,052		$0		$0		$0		$0		$0		$0
Cypress Pointe	Engine			$0		$0		$0	Heavy Rescue	$522,807		$0		$0		$0		$0
Cypress Pointe	Engine	$0		$0		$0		$0		$0		$0		$0		$0		$0
Cypress Pointe	Heavy Rescue	$0		$0		$0		$0		$0		$0		$0		$0		$0
Cypress Pointe	Medium Rescue	$0		$0		$0		$0		$0		$0		$0		$0		$0
Cypress Pointe	QRV	$0		$0		$0	QRV	$47,182	QRV	$47,182		$0		$0		$0		$0
Cypress Pointe	Tanker	$0		$0		$0		$0		$0		$0		$0		$0		$0
Eagle Springs	building	$800,000	Service	$181,000	Engine	$732,000		$0		$0		$0		$0		$0		$0
High Falls	Brush/squad		Brush	$128,000		$0	Tanker	$326,000	Engine	$732,000		$0		$0		$0	Engine	$732,000
High Falls		$0		$0		$0		$0		$0		$0		$0		$0		$0
Pinebluff	Brush	$0			Brush	$93,696		$0		$0	Engine	$535,824		$0		$0		$0
Pinebluff	Service	$0	Service	$132,492		$0		$0		$0		$0		$0		$0		$0
Pinehurst	Command	$0		$0		$0		$0		$0		$0		$0		$0		$0
Pinehurst	Utility	$0		$0		$0		$0		$0		$0		$0		$0		$0
Robbins	Engine	$0	Command	$47,253		$0		$0		$0		$0	Heavy Rescue	$569,523	Utility	$44,766		$0
Robbins	Heavy Rescue	$0			Engine	$606,828		$0		$0		$0		$0		$0		$0
Robbins	Utility	$0		$0		$0		$0		$0		$0		$0		$0		$0
Eastwood	Engine		Engine	$732,000			Brush	$128,000	Engine	$732,000	Tanker	$326,000	Service	$181,000			QRV	$62,000
Eastwood	Engine	$0		$0				$0		$0								
Seven Lakes	Utility	$54,000	Medium Rescue	$150,000		$0		$0		$0		$0		$0		$0	Engine	$732,000
Seven Lakes						$0		$0		$0		$0		$0		$0		$0
West End	QRV	$46,624	Engine	$550,464		$0	Utility	$40,608		$0		$0		$0		$0	Brush	$96,256
West End	Heavy Rescue	$0		$0		$0		$0	Heavy Rescue	$516,624		$0		$0		$0		$0
Westmoore	Brush	$0		$0	QRV	$62,000		$0		$0		$0		$0	Tanker	$326,000		$0
Westmoore	Engine	$0		$0	Engine	$732,000		$0		$0		$0		$0		$0		$0
Westmoore	QRV	$0		$0	Brush	$128,000		$0		$0		$0		$0		$0		$0
Whispering Pines	Brush	$0		$0		$0		$0		$0		$0		$0				$0
Whispering Pines	Command	$0		$0		$0		$0		$0		$0		$0				$0
TOTAL		$1,476,708		$1,921,209		$2,960,370		$586,649		$2,807,175		$1,418,876		$750,523		$370,766		$2,504,483

These are already approved by the commission and ordered

There are some vehicles funded in the formula that departments don't have and there are some vehicles departments have that are not funded.

This is a new purchase for their substation

Buildings were not really discussed but Eagle Springs has funds from a grant that have to be spent and their in need of additioanl funds to complete the remodel of their station