

Town of Wendell and Wendell Fire Merger Considerations

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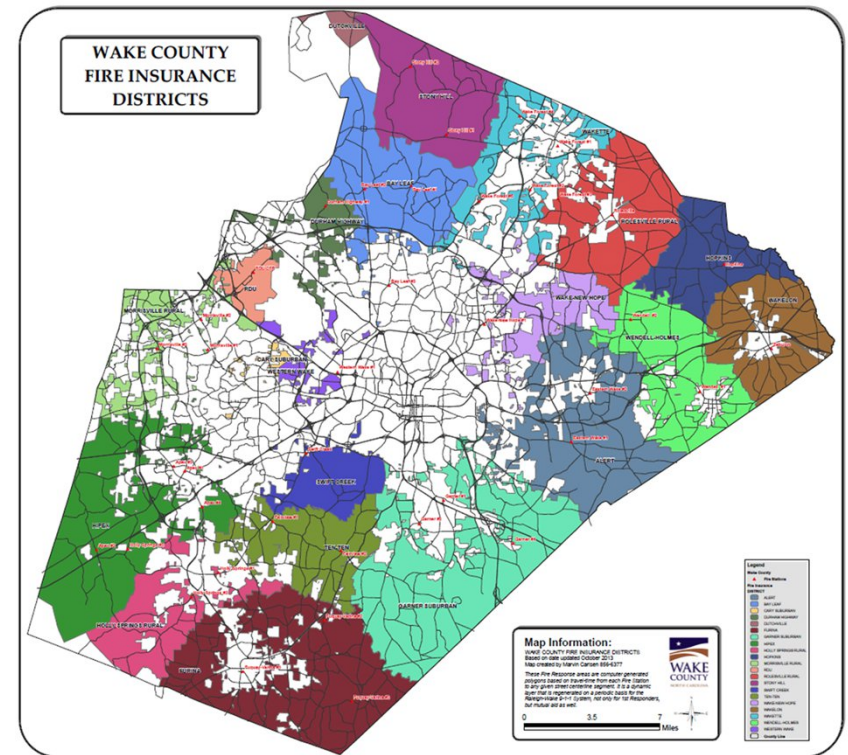
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Presentation Topics

- **Current Operations**
 - What is the Fire Tax District
 - Town of Wendell and County Single Fire Tax Relationship
 - Wendell Holmes Fire Department
 - **What would a Cost Share Model Look Like for the Town of Wendell**
 - Impact on the Fire Tax District
 - Impact on the Town of Wendell Citizens
 - Impact on the Town of Wendell
 - Impact on Fire Department
 - **Next Steps and Recommendations**
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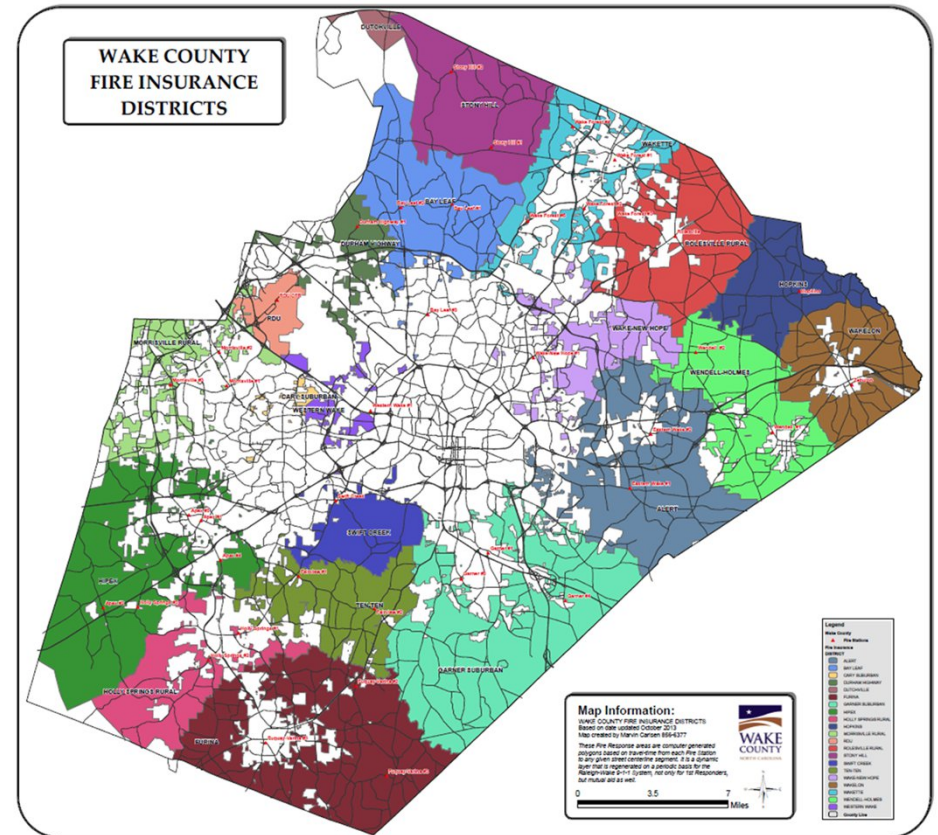
What is the Fire Tax District?

- 1998 Wake Board of Commissioners, by resolution, created the Fire Tax District Overlay
- Established the Fire Commission as an advisory/recommending body
- Started at 8.5 cents in 1999
- Established a 10-cent tax cap (15 cent in June 2021)



Why was this Fire Tax District Created?

- 1994 study of fire protection in Wake County (TriData Study) that set the future for Wake County. This study revealed that the current model had inequities with funding and resourcing.
- At that time, we had twenty-two non-profit fire departments with individual tax rates



Real World Example

- Utilizing Today's Property Valuations – Here is an example of what two departments would look like
- Eastern Dept Budget = \$1.4M
- Tax Rate would be \$.30 cents
- Northern Dept Budget = \$4.3M
- Tax Rate would be = \$.06 cents

- Our current Fire Tax Rate is \$.1225 cents

County Fire Tax District

- July 13, 1998 Wake County Fire Tax District was outlined
- Town of Wendell, by resolution, desired to be included in this district and allow Wake County to levy a fire tax within the municipal boundaries

WHEREAS; the Wake County Board of Commissioners (Board) created a county service tax district for the purpose of financing fire protection as authorized in G.S. 153A-301

WHEREAS; the Board established such a district as outlined in G.S. 153A-302 on July 13, 1998, and;

WHEREAS; pursuant to ~~G.S. 153A-302(a) territory lying within the corporate limits of a city or sanitary district may not be included in a county service tax district unless the governing body of the city or sanitary district agrees by resolution to such inclusion, and;~~

WHEREAS, the Town of Wendell declared the desire to be included in the Wake County Fire Protection Service Tax District by Resolution adopted on December 7, 1998, and;

~~WHEREAS; Wake County contracts for fire protection services within the boundaries of the fire protection service tax district, and;~~

WHEREAS; all citizens within the corporate limits of Wendell are taxed at a uniform rate established by the Wake County Board of Commissioners for the fire protection service tax district;

Current Relationship and Operations

- Town of Wendell contracts with the not-for-profit Wendell Fire Department for Fire Protection with the town limits – no funding
- County of Wake contracts with the not-for-profit Wendell Fire Department in the unincorporated areas and levies a fire tax that includes the Town of Wendell
- County of Wake via an SLA provides Fire Code Enforcement within the Town of Wendell for an annual fee based on a rolling three-year average of 1 cent per square feet of inspection area.

Wendell Fire Department Operations

- Career Staff of 42 employees supplemented by part-time and volunteers equaling 60 fire personnel
- 3 Fire Houses (2 colocations with EMS)
- 2878 Total Incident Responses in CY24 with 1233 in TOW
- Annual Operating Budget equaling \$5.08M
- Non-Debt Estimated Capital Annual Expenditures equaling \$ 238K
- Estimated Annual Debt Payments \$726K

Estimated Annual Equip Cost – Non-Debt = \$238K

Service/Equipment	Annual Estimated Cost
Firefighter Protective Gear	\$66,000
Medical Exams	\$25,000
AED/Defibs	\$5,000
SCBA Air Paks	\$32,000
Thermal Imaging Cameras	\$1,000
Bullet Proof Vest	\$6,300
Facility Renovations	\$10,000
Associated CAD & Radio System Fees	\$20,000
MDT & Associated Hardware	\$23,500
Radio Replacements	\$40,000
Haz-Mat Fees to City of Raleigh	\$9,000
Total	\$237,800

Annual Debt Payments = \$726K

Annual Debt Payment	End Date	Annual Cost
Wendell Fire Station 3	2039	\$276,000
Engine	2037	\$110,000
Engine	2040	\$120,000
Ladder	2038	\$220,000
Total		\$726,000

* New Wendell Fire Station 2 to be completed in 2026/27 and is cash funded

Annual Cost of Fire Protection for Town and Unincorporated areas of Wendell = \$6,052,894

- Wendell Fire Operating = \$5,088,894
- Services/Small Capital = \$238,000
- Annual Debt Payments = \$726,000

Single Fire Tax District Revenue

- FY25 Revenue Collections with Wendell = \$64.25M
- FY25 Revenue Collections without Wendell = \$60.03M
- Town of Wendell Fire Tax Revenue = \$4.23M

Why should Town of Wendell Consider a Unification now?

- Town of Wendell is the one of the fastest growing towns in the State according to many publications
- Under the current model, the Town has no governing authority over how the Fire Department operates or spends its funds
- Town of Wendell is the only municipality in Wake County that does not govern the Fire Services within their corporate limits
- Under the current model, the Town of Wendell has no authority on how their citizens are taxed for Fire Services

Why should Town of Wendell Consider a Unification now?

- Wake County Fire Services and Town of Wendell Leadership have met annually for the last 4 years concerning a unification and timing of same
- Wake County Fire Services and the Wendell Fire Department have discussed this possibility numerous times over the last 4 years
- Wendell Fire Department Board and Town of Wendell agree that the timing is right to begin this process

First Step – What would a cost share look like for the Town of Wendell

- Wake County established the current cost share model in 2016
- This model utilizes a data driven elements to determine cost share for both parties
- This model is revisited on occasion to determine its accuracy and adjustments are made. Last update was in 2022

Current Cost Share Model

Data Elements Utilized

- Service Demand
- Population
- Property Valuation
- Area
- Heated Square Footage

Weighted Data Element

Service Demand	35.00%
Population	30.00%
Valuation	20.00%
Area	7.50%
Heated Square Footage	7.50%
Total	100.00%

* All values for determining the cost share percentage are based upon data elements within the contracted areas of the department except for Service Demand

Data Sources

- Service Demand Data is directly from CAD – not the departments individual record management system
- Square Miles, Heated Square Footage, and Property Valuation is from the Wake County Real Estate Records
- Population comes from Wake County Planning/GIS

What would a Wendell Cost Share Look Like

	Wake County	Town of Wendell		Wake County	Town of Wendell	Weight	Wake County Weighted	Town of Wendell Weighted
Population	10,342	23,114		30.91%	69.09%	30%	9.27%	20.73%
Property Value	\$2,697,927,771	\$3,450,000,000		43.88%	56.12%	20%	8.77%	11.23%
Heated Square Feet	8,031,982	17,054,408		32.01%	67.99%	7.5%	2.40%	5.10%
Square Miles	34.49	9.72		78.01%	21.99%	7.5%	5.85%	1.65%
Call Volume	1441	1202		54.52%	45.48%	35%	19.08%	15.92%
							45.37%	54.63%

What would the Cost Share look like based on FY26 Budget = \$6,052,894

- Wendell Fire Operating = \$5,088,894
- Services/Small Capital = \$238,000
- Annual Debt Payments = \$726,000
- Towns % = 54.63
- County's % = 45.37

Item	Total Cost	Town Share	County Share
Operating	\$ 5,088,894	\$ 2,780,063	\$ 2,308,831
Services/Small Capital	\$ 238,000	\$ 130,019	\$ 107,981
Annual Debt Payments	\$ 726,000	\$ 396,614	\$ 329,386
Totals	\$ 6,052,894	\$ 3,306,696	\$ 2,746,198

Impacts on the Fire Tax District

- Estimated Revenue with Town of Wendell included = \$64,257,000 @ 12.25 Tax Rate
- Estimated Revenue with Town of Wendell removed = \$60,030,750 @ 12.25 Tax Rate
- Town of Wendell generates \$4,226,250 of Fire Tax Revenue @ 12.25 Tax Rate

Revenue w/Wendell	Wendell Fire Budget	Remainder	Revenue w/out Town of Wendell	County Cost of Wendell Fire	Remainder
\$64,257,000	\$6,052,894	\$58,204,106	\$60,030,750	\$2,746,198	\$57,284,552

Net Loss to Fire Tax District
\$919,554

Town of Wendell Residents

- County would no longer assess Fire Tax
- By way of the voting processes, Town Residents could be asked to choose how large capital fire projects are funded
- Town of Wendell would control how much residents are taxed for services

Impact on Town of Wendell Government

- Fire Department would be one of the largest departments
- Will require additional Human Resources staffing to handle payroll and other related issues
- Could require additional Finance/Budgeting positions
- Based on the Towns commercial growth, the Town should take on the Fire Code Enforcement responsibilities

Fire Department Impacts

- Fire Department Administrative Staff would see benefits of Human Resources, Financial and Payroll support from the Town
- Fire Department Employees would become members of the Local Government Employee Retirement System (LGERS)
- Fire Department Employees would receive a bridge to Medicare if they had 20 consecutive years employed with the Town and other benefits

Path to the Merger

- Fire Services and Budget Staff Recommended ✓
- Brief County Managers Office Seek Support ✓
- Meet with Town of Wendell Manager ✓
- Brief Board of Commissioners, Members of the Town Council and Fire Department Board
- Fire Commission Briefing
- Consulting (NC Fire Chiefs Consulting) will be utilized to assist with this process
- Proposed date of Merger July 1, 2027



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