

Town of Wendell and Wendell Fire Merger Considerations

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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**

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 |
|-------------------|---------------------|--------------|
| \$64,257,000 | \$6,052,894 | \$58,204,106 |

| Revenue w/out Town of Wendell | County Cost of Wendell Fire | Remainder |
|-------------------------------|-----------------------------|--------------|
| \$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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