

Brunswick County Fire Tax Discussion – Municipal Questions

Overall Funding Structure

1. How was the proposed one-tax model of a \$0.08–\$0.10 County-wide tax rate determined, and what data supports this range?
2. Will the proposed rate guarantee that all districts receive more revenue than the current fire fee model?
3. Will all of the tax collected in the municipality be remitted in full to the municipality?
4. Has the County analyzed the financial impact on each fire district and municipality, including any instances where one district may subsidize another?
5. Will Brunswick County allow individual service districts to set their own tax rates rather than implementing one countywide rate?
 - If not, why is the County not entertaining that approach?
6. When Sunset Beach staff met with the County Tax Administrator, she indicated that existing districts are already structured in a way that would make this feasible.
 - If staffing is the concern, wouldn't the County's collection percentage offset those administrative costs?
7. Has the County performed a cost-benefit comparative analysis of each of the proposed tax and district options, including County staffing and administrative costs?

Distribution and Revenue Allocation

1. How will the County determine how much is collected and distributed for each district under the one-tax model?
2. Will factors such as call volume, staffing levels, service area size, and property type (residential vs. commercial) be considered in the allocation formula?
3. Will the distribution rate or amount be based on the level of service provided by the department?
4. How will commercial and industrial properties be factored into the formula, as their value will generate a larger tax, and since those structures often drive higher service demands?

5. How will the County handle reserve and capital disbursements to ensure funds are used equitably and transparently?
6. For each of the Municipal Departments / Fire Districts, if the Municipality opts into the fire tax:
 - What amount would be collected within that fire district?
 - What portion would be redistributed back to the municipality?
 - How would this affect other municipalities within the same fire district?
7. How will state or federal allocations directly to fire departments be accounted for in the model calculations?
8. If a municipality opts out of the fire tax:
 - What amount would be collected from unincorporated areas within that district?
 - What amount would be distributed to the municipality?
 - Would the County enter into a contract with the municipality to provide service to those unincorporated areas?

Oversight, Accountability, and Use of Funds

1. How will County-collected fire tax revenue for non-municipal volunteer departments be managed and distributed?
2. Who within the County will oversee capital purchases and procurement to ensure competitive pricing, documentation, and compliance with state purchasing laws for non-municipal volunteer departments?
3. Will non-municipal volunteer departments be required to follow County procurement and audit standards when using tax funds?
4. Will the County establish a dedicated oversight mechanism or advisory board to review departmental spending, capital requests, and service performance?
5. Will that board include municipal representation?
6. How will the County ensure that fire tax funds are used solely for fire protection purposes and not diverted elsewhere?

Standards and Performance Expectations

1. How, and in what timeframe, will the County implement minimum operational standards, and what areas will they cover (staffing, training, apparatus, response time, etc.)?
2. Who will be responsible for developing and approving those standards; County staff, the Board of Commissioners, or a working group that includes municipal and volunteer representation?

3. Will the County provide technical or financial support to departments that need assistance meeting those minimum standards?
4. How will compliance with those standards be verified and maintained over time?

Fire District Boundaries and Long-Term Planning

1. Will Brunswick County re-district using specific criteria for the betterment of the citizens, or facilitate and encourage mergers of departments to improve service efficiency or eliminate duplication?
2. How would any consolidation decisions be made?
3. Will the County adjust fire service districts in the future if the current boundaries prove inefficient, inequitable, or not in the best interest of the citizens?
4. Will the County be the owner of the capital purchases and physical assets of the non-municipal volunteer departments, or establish a contractual obligation for ownership in the future?

Communication and Next Steps

1. What is the County's projected timeline for finalizing the proposal, holding public hearings, and implementing the new system?
2. Will there be a formal opportunity for municipal feedback before a recommendation is presented to the Board of Commissioners?