

# State of Delaware Office of Auditor of Accounts



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## Delaware Volunteer Fire Service 2016 Annual Report

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Released in conjunction with the Delaware Volunteer Firefighter's Association Annual Conference  
September 2016

For more information on the Delaware Volunteer Firefighter's Association, go to [www.dvfassn.com](http://www.dvfassn.com).

R. Thomas Wagner, Jr., CFE, CGFM, CICA  
Auditor of Accounts





STATE OF DELAWARE  
**OFFICE OF AUDITOR OF ACCOUNTS**

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September 12, 2016

Mr. Joseph Zeroles  
President  
Delaware Volunteer Firefighter's Association  
122 South Bradford Street  
P.O. Box 1849  
Dover, DE 19903

Ms. Mary Frances Eisenbrey  
President  
Ladies Auxiliary Association  
Delaware Volunteer Firefighter's Association  
122 South Bradford Street  
P.O. Box 1849  
Dover, DE 19903

Dear Mr. Zeroles and Ms. Eisenbrey:

Once again I am very pleased to present the Delaware Volunteer Fire Service Annual Report. Delaware's volunteer fire service program is, and always has been, a tremendous asset to Delawareans. The program demonstrates the pride and support of many volunteers, both the firefighters and the ladies auxiliary members.

A volunteer's time includes fire responses, training, public education efforts, vehicle maintenance, station upkeep, and many other contributions. As the following report details, these volunteers not only sacrifice their time and energy, but they also save the State taxpayers a significant amount of money. My Office estimates a savings of more than \$183,500,000 for the State's fiscal year ending June 30, 2016.

These individuals voluntarily put their lives on the line to provide the citizens of Delaware with a safer and more secure community. I would like to express my deep appreciation for the men and women providing these services to their respective communities.

Sincerely yours,

R. Thomas Wagner, Jr., CFE, CGFM, CICA  
Auditor of Accounts

## *Background*

The State of Delaware has 60 volunteer fire companies and 21 substations with approximately of 6,000 volunteers serving as firefighters, Emergency Medical Technicians (EMT), or support members (e.g. life, auxiliary, juniors, cadets, and social).<sup>1</sup>

The State of Delaware offers a variety of benefits to recognize volunteer firefighters, ladies auxiliary members, and EMTs for the sacrifices they make through their volunteer services. The benefits include:

- a \$400 tax credit on State personal income taxes each year;
- membership in the Delaware Blood Bank;
- participation in a pension plan;<sup>2</sup>
- worker's compensation for disabilities received in the line of duty;
- a special "Delaware Volunteer Firefighter's License Plate" for personal vehicles; and
- membership in the Delaware Federal Credit Union.

In the unfortunate event that a service member suffers a death in the line of duty, further benefits include:

- reimbursement for funeral expenses, up to \$7,000;
- life insurance payments of \$150,000 for deaths in the line of duty; and
- reimbursement for college tuition expenses for dependent children.



Combine Fire in Felton, December 06, 2015  
Photo courtesy of Felton Fire Company

<sup>1</sup> Obtained from the Delaware Volunteer Firefighter Association, Executive Manager

<sup>2</sup> To receive a pension, the individual must have reached age 60 and have a minimum of ten years in the pension plan.

# It would cost \$183,521,372 to replace Delaware’s Volunteer Fire Service with an Employed Statewide Fire Service:



Cheswold House Fire, April 01, 2016  
Photo Courtesy of Cheswold Fire Company

**Projected Costs of Employed Statewide Fire Service:**

Salary and Fringe Benefits <sup>3</sup>	\$	174,206,700
Equipment Purchases and Maintenance <sup>3</sup>		20,580,757
Building Purchases and Maintenance <sup>4</sup>		16,828,833
Fuel and Utilities <sup>4</sup>		5,769,504
Insurance Premiums <sup>4</sup>		4,815,578
Employee Apparatus <sup>4</sup>		3,184,312
 Total Projected Cost		 225,385,684
 Less Current Revenue Sources:		
Grant-in-Aid <sup>5</sup>	\$	(5,688,537)
Insurance Tax <sup>6</sup>		(27,884,928)
County Subsidies <sup>7</sup>		(8,290,847)
Subtotal		(41,864,312)
 Total Cost Avoidance	 \$	 183,521,372

<sup>3</sup> See page 5 for details

<sup>4</sup> See page 6 for details

<sup>5</sup> Obtained from the Fiscal Year 2016 Grant-in-Aid Bill, excluding Wilmington

<sup>6</sup> Obtained from the Office of the State Treasurer, excluding Wilmington

<sup>7</sup> Obtained from the Fiscal Year 2016 Budgets for each County

# Property Tax would increase by \$8.24 per \$1,000 of assessed property value for each household for an Employed Statewide Fire Service:



Dover Car Fire, February 24, 2016  
Photo Courtesy of Dover Fire Department

*Projected Costs of Employed Statewide Fire Service per \$1,000 of assessed property value:*

Salary and Fringe Benefits	\$	7.82
Equipment Purchases and Maintenance		0.92
Buildings Purchases and Maintenance		0.76
Fuel and Utilities		0.26
Insurance Premiums		0.22
Employee Apparatus		0.14
		10.12
Total Projected Cost		
Less Current Revenue Sources:		
Grant-in-Aid	\$	(0.26)
Insurance Tax		(1.25)
County Subsidies		(0.37)
Subtotal		(1.88)
Net Increase in Property Tax	\$	8.24

## Detailed Cost Savings Calculations

### Cost for a Non-Volunteer Fire Department

The basis for this analysis is the paid City of Wilmington Fire Department (WFD). The following statistics were used in the analysis:

Population of the City of Wilmington <sup>8</sup>	71,817
Current number of Wilmington Fire Stations <sup>9</sup>	7
Population served per Station (Wilmington Population/Fire Stations)	10,260
Current number of paid firefighters <sup>10</sup>	177
Estimated employees per Station (Number of firefighters/Number of fire stations)	25
Average salary and fringe benefits for current WFD employees <sup>11</sup>	\$ 86,028

### State Demographics

State population <sup>12</sup> (excluding Wilmington)	863,797
Assessed property value <sup>13</sup> (excluding Wilmington)	\$ 22,279,104,970
Number of volunteer stations	81
Total employees needed (25 per station)	2,025

### Salary and Fringe Benefits

Salary and fringe benefits were calculated by multiplying the average salary and fringe benefits for current WFD employees, \$86,028, by the total employees needed, 2,025. The total estimate is \$174,206,700.

### Equipment

Equipment purchases were calculated using the following:

Equipment Type	Estimated Cost Equipment Type	Est. Life (Years)	Replacement Per Year*	Annual Replacement Cost
Fire Engine	700,000	18	4	2,800,000
Ambulance	215,000	7	11	2,365,000
Brush Truck	100,000	13	6	600,000
Rescue Truck	850,000	20	4	3,400,000
Aerial Truck	1,000,000	20	4	2,000,000 **
Tanker	400,000	20	4	800,000 **
Utility Vehicle	50,000	9	9	450,000
Pumper Tanker	600,000	18	4	1,200,000 **
<b>Equipment Total</b>				13,615,000
<b>Plus Maintenance</b>				6,965,757
<b>Grand Total</b>				<u>\$ 20,580,757</u>

\*Averages were truncated to whole numbers.

\*\*Aerial trucks, tankers, and pumper tankers are required by approximately half of the companies for specialized needs.

<sup>8</sup> Obtained from the Delaware Economic Development Office

<sup>9</sup> Obtained from the Fiscal Year 2016 Grant-in-Aid Bill

<sup>10</sup> Obtained from the Senior Analyst/Systems Manager at the City of Wilmington, this figure includes five civilian positions

<sup>11</sup> Total Salary and Fringe Benefit information provided by the Senior Analyst/Systems Manager at the City of Wilmington

<sup>12</sup> Obtained from DEDO

<sup>13</sup> Obtained from the State Department of Education



Camden-Wyoming Rollover, August 30, 2015  
Photo Courtesy of Camden-Wyoming Fire Company

***Buildings and Maintenance***

Building purchases and annual maintenance were estimated at \$16,828,833 per year. Buildings were estimated to have a life expectancy of 20 years.

***Fuel and Utilities***

Fuel and Utilities were estimated at \$5,769,504 per year. The fuel and utilities were estimated based on annual reports submitted by the fire companies.

***Insurance Premiums***

Insurance Premiums were estimated at \$4,815,578 based on annual reports submitted by the fire companies.

***Employee Apparatus***

Employee apparatus was estimated to be \$15,725 per firefighter, with an estimated life expectancy of 10 years. The statewide equivalent for 2,025 firefighters is \$3,184,312 annually.

## **Volunteer Fire Service and Ambulance Training**

The Delaware State Fire School, under the guidance of the State Fire Prevention Commission, provides fire, rescue, emergency medical training, and public fire safety education to the fire and rescue service, as well as to industry and citizens of our State.<sup>14</sup> Instructors conduct training sessions in both classroom settings and simulated facilities using actual conditions at three regional training centers, one located in each county.

During Fiscal Year 2016, the Delaware State Fire School trained 9,212 students in Fire and Rescue and 7,785 in Emergency Medical Services.<sup>15</sup>



Farmington Vehicle Extrication Training, April 21, 2016  
Photo Courtesy of Farmington Fire Company

Thankfully, no firefighters were lost in the line of duty through June 30, 2016. This is a direct reflection on the quality of training provided to firefighters and other fire service volunteers.

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**Report Fraud, Waste, and Abuse  
in Delaware State Government  
1-800-55-FRAUD**

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<sup>14</sup> Obtained from <http://statefireschool.delaware.gov/fromdirector.shtml>, Letter from the Director, Robert Newman

<sup>15</sup> Obtained From the Delaware State Fire School.