



State of Delaware
Office of Auditor of Accounts
Kathleen K. McGuinness, RPh, CFE

Working Hard to Protect YOUR Tax Dollars

Special Report

Delaware Volunteer Fire Service 2019 Annual Report

September 2019

Released in conjunction with the Delaware Volunteer Firefighter's Association
Annual Conference in September 2019

For more information on the Delaware Volunteer Firefighter's Association, go to
www.dvfassn.com

Abbreviations:

EMT	Emergency Medical Technician
DVFA	Delaware Volunteer Firefighter's Association
WFD	Wilmington Fire Department

The mission of the Delaware Office of Auditor of Accounts

The Delaware Auditor of Accounts serves Delawareans by ensuring accountability in the use of taxpayer dollars through independent assessments of financial operations, performance management and statutory compliance of state government.

For further information on this release please contact:

Kathleen K. McGuinness, RPh, CFE

kathleen.mcguinness@delaware.gov
(302) 739-5055



STATE OF DELAWARE
OFFICE OF AUDITOR OF ACCOUNTS

KATHLEEN K. MCGUINNESS, CFE, RPh
STATE AUDITOR

September 10, 2019

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

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

Dear Mr. Betts and Ms. Gentry:

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 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 \$ 212,000,000 for the State's fiscal year ending June 30, 2019.

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,

A handwritten signature in blue ink that reads "Kathy McGuinness".

Kathleen K. McGuinness, CFE, RPh
Auditor of Accounts

Background

The State of Delaware has 60 volunteer fire companies, 21 substations and 3 ambulance stations with approximately 6,000 volunteers serving as firefighters, Emergency Medical Technicians (EMT), or support members (e.g. life, auxiliary, juniors, cadets, and social).¹

The State of Delaware offers a variety of benefits to recognize volunteer firefighters, 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;²
- 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.



Motor Vehicle Accident – August 1, 2019

Photo courtesy of the Aetna Hose, Hook & Ladder Company website

¹ Obtained from the Delaware Volunteer Firefighter Association (DVFA), Executive Manager

² 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 \$212,972,335 to replace Delaware's
Volunteer Fire Service with an Employed Statewide
Fire Service:**



Trailer Fire – April 4, 2019
Photo courtesy of Farmington Volunteer Fire Company website

Projected Costs of Employed Statewide Fire Service:

Salary and Fringe Benefits ³	\$	215,713,588
Equipment Purchases and Maintenance ³		19,883,921
Building Purchases and Maintenance ⁴		19,999,167
Fuel and Utilities ⁴		4,380,765
Insurance Premiums ⁴		4,259,444
Employee Apparatus ⁴		4,134,480
		<hr/>
Total Projected Cost	\$	268,371,365
		<hr/>

Less Current Revenue Sources:

Grant-in-Aid ⁵	\$	(6,559,173)	
Fire Insurance ⁶		(28,640,286)	
Ambulance Taxes and Levies ⁷		(8,773,233)	
County Subsidies ⁸		(9,409,338)	
State Contribution to DVFA fund ⁹		(2,017,000)	
		<hr/>	
Subtotal	\$	(55,399,030)	
		<hr/>	

Total Cost Avoidance	\$	212,972,335
		<hr/>

³ See page 7 for details⁴ See page 9 for details⁵ Obtained from the Fiscal Year 2019 Grant-in-Aid Bill, excluding Wilmington⁶ Obtained from the Office of the State Treasurer, excluding Wilmington⁷ Obtained from the Office of the State Treasurer and the Delaware Fire Prevention Commission, excluding Wilmington⁸ Obtained from the Fiscal Year 2019 Budget for each County⁹ Obtained from Delaware Public Employees' System Annual Financial Report Fiscal Year 2019, Volunteer Fire Fund Employer Contributions

Property Tax would increase by \$9.01 per \$1,000 of assessed property value for an Employed Statewide Fire Service:



Motor Vehicle Crash – July 17, 2019
Photo courtesy of Delaware City Volunteer Fire Company website

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

Salary and Fringe Benefits plus DPERS	9.13
Employer Contribution	
Equipment Purchases and Maintenance	0.84
Buildings Purchases and Maintenance	0.85
Fuel and Utilities	0.19
Insurance Premiums	0.18
Employee Apparatus	0.17
	<hr/>
Total Projected Cost	11.36
	<hr/>
Less Current Revenue Sources:	
Grant-in-Aid	(0.28)
Fire Insurance	(1.21)
Ambulance Taxes and Levies	(0.37)
County Subsidies	(0.40)
State Contribution to DVFA Fund	(0.09)
Subtotal	<hr/>
	(2.35)
	<hr/>
Net Increase in Property Tax	9.01
	<hr/> <hr/>

Detailed Cost Savings Calculations



Golf Cart Fire on Trailer – July 14, 2019
Photo courtesy of the Blades Volunteer Fire Company website

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 ¹⁰	70,635
Current number of Wilmington Fire Stations ¹¹	7
Population served per Station (Wilmington Population/Fire Stations)	10,091
Current number of paid firefighters ¹²	161
Estimated employees per Station (Number of firefighters/Number of fire stations)	23

¹⁰ Obtained from the US Census website at www.census.gov/quickfacts

¹¹ Obtained from the Fiscal Year 2017 Grant-in-Aid Bill

¹² Obtained from the City of Wilmington. This figure includes five civilian positions.

Average salary and fringe benefits for current WFD employees ¹³	\$	110,609
State Demographics		
State population ¹⁴ (excluding Wilmington)		896,536
Assessed property value ¹⁵ (excluding Wilmington)	\$	23,630,383,899
Number of volunteer stations		84
Total employees needed (23 per station)		1,932

Salary and Fringe Benefits

Salary and fringe benefits were calculated by multiplying the average salary and fringe benefits for current WFD employees, \$110,609 by the total employees needed, 1,932. DVFA Employer Pension Contributions of \$2,017,000 were then added to this amount. The total estimate is \$215,713,588.

Equipment

Equipment purchases were calculated using the following information:

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	12	2,580,000	
Brush Truck	100,000	13	6	600,000	
Rescue Truck	850,000	20	4	3,400,000	
Aerial Truck	1,000,000	20	2	2,000,000	**
Tanker	400,000	20	2	800,000	**
Utility Vehicle	50,000	9	9	450,000	
Pumper Tanker	600,000	18	2	1,200,000	**
Equipment Total				13,830,000	
Plus Maintenance				6,053,921	
Grand Total				\$ 19,883,921	

*Averages were truncated to whole numbers.

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

¹³ Total Salary and Fringe Benefit information provided by the City of Wilmington

¹⁴ Obtained from www.census.gov/quickfacts

¹⁵ Obtained from the State Department of Education



Motor Vehicle Crash – August 6, 2019
Photo courtesy of Lewes Fire Department website

Buildings and Maintenance

Building purchases and annual maintenance were estimated at \$19,999,167 per year. Buildings were estimated to have a life expectancy of 20 years.

Fuel and Utilities

Fuel and Utilities were estimated at \$4,380,765 per year. The fuel and utilities were estimated based on annual reports submitted by the fire companies.

Insurance Premiums

Insurance Premiums were estimated at \$4,259,444 based on annual reports submitted by the fire companies.

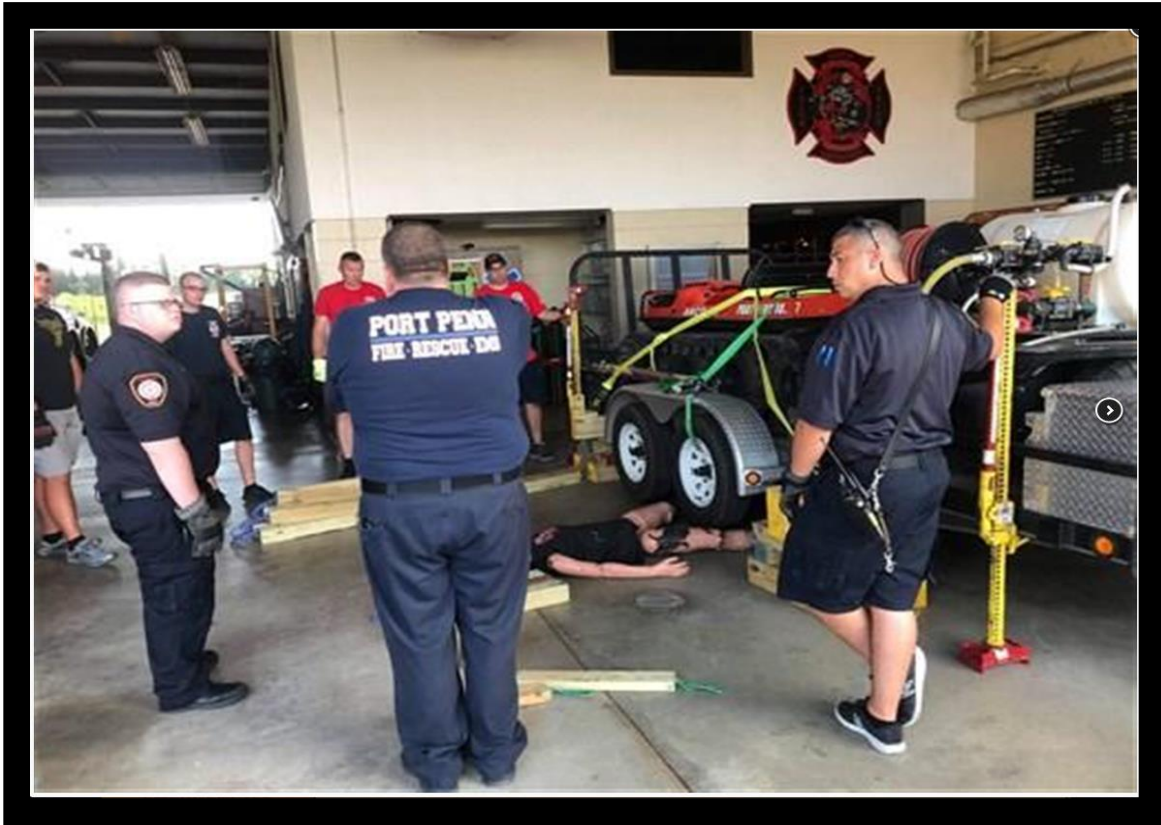
Employee Apparatus

Employee apparatus was estimated to be \$21,400 per firefighter, with an estimated life expectancy of 10 years. The statewide equivalent for 1,932 firefighters is \$4,134,480 annually.



House Fire – June 25, 2019
Photo courtesy of Cheswold Volunteer Fire Company website

Volunteer Fire Service and Ambulance Training



Joint Training – July 26, 2019
Photo courtesy of Port Penn Volunteer Fire Company website

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.¹⁶ 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 2019, the Delaware State Fire School trained 9,118 students in Fire and Rescue and 7,665 in Emergency Medical Services.¹⁷

¹⁶ Obtained from <http://statefireschool.delaware.gov/fromdirector.shtml>, Letter from the Director, Robert Newman

¹⁷ Obtained From the Delaware State Fire School.



Residential Fire – April 7, 2019
Photo Courtesy of the Minquas Volunteer Fire Company website

Thankfully, no firefighters were lost in the line of duty through June 30, 2019. This is a direct reflection on the quality of training provided to firefighters and other fire service volunteers.

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