State of Delaware
Office of Auditor of Accounts

Delaware Volunteer Fire Service
2013 Annual Report

Released in conjunction with the Delaware Volunteer Firefighter’s Association Annual Conference
September 2013

R. Thomas Wagner, Jr., CFE, CGFM, CICA
Auditor of Accounts
September 10, 2013

Mr. Charles Boyer
President
Delaware Volunteer Firefighter’s Association
122A South Bradford Street
P.O. Box 1849
Dover, DE 19903

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

Dear Mr. Boyer and Ms. Rodimak:

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 the 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 $182,000,000 for the State’s fiscal year ending June 30, 2013.

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. I also extend my deepest sympathies for those lives lost in the line of duty.

Sincerely,

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

http://auditor.delaware.gov
Background

The State of Delaware has 79 volunteer fire companies comprising approximately of 3,000 volunteer firefighters, 1,400 Emergency Medical Technicians (EMT), and 2,000 additional members (e.g. life, auxiliary, juniors, cadets, and social).1

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 personal income taxes each year;
- membership in the Delaware Blood Bank;
- participation in a pension plan2;
- 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.

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1 Obtained from Delaware Volunteer Firefighter Association, Executive Manager
2 After firefighters have served a minimum of ten years, they are eligible to receive a pension at the age of 60
It would cost $182,765,333 to replace Delaware’s Volunteer Fire Service with an Employed Statewide Fire Service:

![Photo Courtesy of Dover Fire Department](image)

### Projected Costs of Employed Statewide Fire Service:

<table>
<thead>
<tr>
<th>Cost Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary and Fringe Benefits</td>
<td>$173,645,160</td>
</tr>
<tr>
<td>Equipment Purchases and Maintenance</td>
<td>$19,191,841</td>
</tr>
<tr>
<td>Building Purchases and Maintenance</td>
<td>$15,121,344</td>
</tr>
<tr>
<td>Fuel and Utilities</td>
<td>$5,514,735</td>
</tr>
<tr>
<td>Insurance Premiums</td>
<td>$3,526,833</td>
</tr>
<tr>
<td>Employee Apparatus</td>
<td>$1,843,860</td>
</tr>
</tbody>
</table>

**Total Projected Cost**

$218,843,773

### Less Current Revenue Sources:

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant-in-Aid 5</td>
<td>$(5,869,381)</td>
</tr>
<tr>
<td>Insurance Tax 6</td>
<td>$(22,758,752)</td>
</tr>
<tr>
<td>County Subsidies 7</td>
<td>$(7,450,307)</td>
</tr>
</tbody>
</table>

**Subtotal**

$(36,078,440)

### Total Cost Avoidance

$182,765,333

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3 See page 5 for details
4 See page 6 for details
5 Obtained from the Fiscal Year 2013 Grant-in-Aid Bill
6 Obtained from the Office of the State Treasurer
7 Obtained from the Fiscal Year 2013 Budgets for each County

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**Projected Costs and Savings**
Property Tax would increase by $8.51 per $1,000 of assessed property value for each household for an Employed Statewide Fire Service:

![Photo Courtesy of Bethany Beach Fire Company](image)

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

<table>
<thead>
<tr>
<th>Cost Category</th>
<th>Projected Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary and Fringe Benefits</td>
<td>$ 8.09</td>
</tr>
<tr>
<td>Equipment Purchases and Maintenance</td>
<td>0.89</td>
</tr>
<tr>
<td>Buildings Purchases and Maintenance</td>
<td>0.70</td>
</tr>
<tr>
<td>Fuel and Utilities</td>
<td>0.26</td>
</tr>
<tr>
<td>Insurance Premiums</td>
<td>0.16</td>
</tr>
<tr>
<td>Employee Apparatus</td>
<td>0.09</td>
</tr>
<tr>
<td><strong>Total Projected Cost</strong></td>
<td><strong>10.19</strong></td>
</tr>
</tbody>
</table>

Less Current Revenue Sources:

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant-in-Aid</td>
<td>$(0.27)</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>$(1.06)</td>
</tr>
<tr>
<td>County Subsidies</td>
<td>$(0.35)</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>$(1.68)</strong></td>
</tr>
</tbody>
</table>

Net Increase in Property Tax: $8.51
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: 70,851
- Current number of Wilmington Fire Stations: 7
- Population served per Station: 10,122
  (Wilmington Population/Fire Stations)
- Current number of paid firefighters: 177
- Estimated employees per Station: 24
  (8 employees per shift * 3 shifts per day)
- Average salary and fringe benefits for current WFD employees: $91,585

State Demographics
- State population (excluding Wilmington): 827,083
- Assessed property value (excluding Wilmington): $21,468,575,221
- Number of volunteer stations: 79
- Total employees needed (24 per station): 1,896

Salary and Fringe Benefits
Salary and fringe benefits were calculated by multiplying the average salary and fringe benefits for current WFD employees, $91,585, by the total employees needed, 1,896. The total estimate is $173,645,160.

Equipment
Equipment purchases were calculated using the following:

<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Estimated Cost</th>
<th>Est. Life (Years)</th>
<th>Replacement Per Year*</th>
<th>Annual Replacement Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fire Engine</td>
<td>512,500</td>
<td>15</td>
<td>5</td>
<td>2,562,500</td>
</tr>
<tr>
<td>Ambulance</td>
<td>237,500</td>
<td>6</td>
<td>13</td>
<td>3,087,500</td>
</tr>
<tr>
<td>Brush Truck</td>
<td>142,500</td>
<td>10</td>
<td>7</td>
<td>997,500</td>
</tr>
<tr>
<td>Rescue Truck</td>
<td>662,500</td>
<td>15</td>
<td>5</td>
<td>3,312,500</td>
</tr>
<tr>
<td>Aerial Truck</td>
<td>762,500</td>
<td>18</td>
<td>4</td>
<td>1,525,000               **</td>
</tr>
<tr>
<td>Tanker</td>
<td>550,000</td>
<td>15</td>
<td>5</td>
<td>1,375,000               **</td>
</tr>
<tr>
<td>Utility Vehicle</td>
<td>37,500</td>
<td>8</td>
<td>9</td>
<td>337,500</td>
</tr>
<tr>
<td><strong>Equipment Total</strong></td>
<td><strong>13,197,500</strong></td>
<td></td>
<td></td>
<td><strong>15,994,341</strong></td>
</tr>
<tr>
<td>Plus Maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
<td></td>
<td></td>
<td></td>
<td>$19,191,841</td>
</tr>
</tbody>
</table>

* Averages were truncated to whole numbers.
** Aerial trucks and tankers are required by approximately half of the companies for specialized needs.

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8 Obtained from the Delaware Economic Development Office
9 Obtained from the Fiscal Year 2013 Grant-in-Aid Bill
10 Per the Senior Analyst/Systems Manager at the City of Wilmington, this figure includes five civilian positions
11 Total Salary and Fringe Benefit information provided by the Senior Analyst/Systems Manager at the City of Wilmington
12 Obtained from DEDO
13 Obtained from the State Department of Education

Detailed Cost Savings Calculations
Buildings and Maintenance
Building purchases and annual maintenance were estimated at $15,121,344 per year. Buildings were estimated to have a life expectancy of 20 years.

Fuel and Utilities
Fuel and Utilities were estimated at $5,514,735 per year. The fuel and utilities were estimated based on annual reports submitted by the fire companies.

Insurance Premiums
Insurance Premiums were estimated at $3,526,833, based on annual reports submitted by the fire companies.

Employee Apparatus
Employee apparatus was estimated to be $9,725 per firefighter, with an estimated life expectancy of 10 years. The statewide equivalent for 1,896 firefighters is $1,843,860 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. Fire company training programs are conducted at one of three Delaware State Fire Training Centers. Classes are generally offered on weekends to accommodate the schedules of volunteer firefighters and ambulance attendants.

During 2013, the Delaware State Fire School trained 11,217 students in Fire and Rescue and 10,316 in Emergency Medical Services.

Photo Courtesy of Clayton Fire Company

Sadly, one firefighter was lost in the line of duty en route to a scene in the last year.

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

14 Obtained from http://statefireschool.delaware.gov/fromdirector.shtml, Letter from the Director, Robert Newman
15 Obtained From the Delaware State Fire School Annual Report