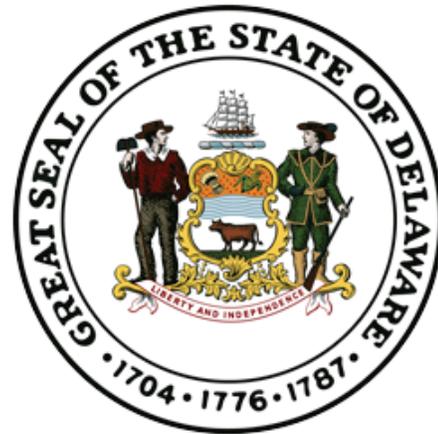


State of Delaware Office of Auditor of Accounts



Delaware Volunteer Fire Service 2017 Annual Report

Released in conjunction with the Delaware Volunteer Firefighter's Association Annual Conference
September 2017

For more information on the Delaware Volunteer Firefighter's Association, go to 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, 2017

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

Ms. Lynn Warner
1st Vice President
Ladies Auxiliary Association
Delaware Volunteer Firefighter's Association
122 South Bradford Street
P.O. Box 1849
Dover, DE 19903

Dear Mr. Walius and Ms. Warner:

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 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 \$238,000,000 for the State's fiscal year ending June 30, 2017.

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, 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.



Automobile Accident – May 12, 2017
Photo courtesy of Millville Fire Department website

¹ Obtained from the Delaware Volunteer Firefighter Association, 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 \$238,931,429 to replace Delaware’s Volunteer Fire Service with an Employed Statewide Fire Service:



Commercial Building Fire – March 26, 2017
Photo courtesy of Talleyville VFD website

Projected Costs of Employed Statewide Fire Service:

Salary and Fringe Benefits ³	\$	233,438,100
Equipment Purchases and Maintenance ³		19,649,123
Building Purchases and Maintenance ⁴		20,388,842
Fuel and Utilities ⁴		3,883,555
Insurance Premiums ⁴		3,997,598
Employee Apparatus ⁴		3,302,250
 Total Projected Cost		284,659,468
 Less Current Revenue Sources:		
Grant-in-Aid ⁵	\$	(5,688,537)
Fire Insurance ⁶		(25,584,412)
Ambulance Taxes and Levies ⁷		(5,876,791)
County Subsidies ⁸		(8,578,299)
Subtotal		(45,728,039)
 Total Cost Avoidance	\$	238,931,429

³ See page 6 for details

⁴ See page 7 for details

⁵ Obtained from the Fiscal Year 2017 Grant-in-Aid Bill, excluding Wilmington

⁶ Obtained from the Office of the State Treasurer, excluding Wilmington

⁷ Obtained from the Office of the State Treasurer and the Delaware Fire Prevention Commission, excluding Wilmington

⁸ Obtained from the Fiscal Year 2017 Budget for each County

Property Tax would increase by \$10.59 per \$1,000 of assessed property value for each household for an Employed Statewide Fire Service:



Working Trailer Fire - November 21, 2016
Photo courtesy of Greenwood VFD website

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

Salary and Fringe Benefits		\$	10.34
Equipment Purchases and Maintenance			0.87
Buildings Purchases and Maintenance			0.90
Fuel and Utilities			0.17
Insurance Premiums			0.18
Employee Apparatus			0.15
			<hr/>
Total Projected Cost			12.61
			<hr/>
Less Current Revenue Sources:			
Grant-in-Aid	\$	(0.25)	
Fire Insurance		(1.13)	
Ambulance Taxes and Levies		(0.26)	
County Subsidies		(0.38)	
Subtotal			(2.02)
			<hr/>
Net Increase in Property Tax		\$	10.59
			<hr/> <hr/>

Detailed Cost Savings Calculations



2 Alarm Building Fire in Wilmington Manor – February 24, 2017
 Photo courtesy of Port Penn and Delaware City Volunteer Fire Company websites

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 ⁹	71,442
Current number of Wilmington Fire Stations ¹⁰	7
Population served per Station (Wilmington Population/Fire Stations)	10,206
Current number of paid firefighters ¹¹	177
Estimated employees per Station (Number of firefighters/Number of fire stations)	25
Average salary and fringe benefits for current WFD employees ¹²	\$ 111,161

State Demographics

State population ¹³ (excluding Wilmington)	880,623
Assessed property value ¹⁴ (excluding Wilmington)	\$ 22,581,624,495
Number of volunteer stations	84
Total employees needed (25 per station)	2,100

⁹ Obtained from the Delaware Economic Development Office (DEDO)

¹⁰ Obtained from the Fiscal Year 2017 Grant-in-Aid Bill

¹¹ Obtained from the City of Wilmington. This figure includes five civilian positions.

¹² Total Salary and Fringe Benefit information provided by the City of Wilmington

¹³ Obtained from DEDO

¹⁴ Obtained from the State Department of Education

Salary and Fringe Benefits

Salary and fringe benefits were calculated by multiplying the average salary and fringe benefits for current WFD employees, \$111,161, by the total employees needed, 2,100. The total estimate is \$233,438,100.

Equipment

Equipment purchases were calculated using the following information:

Equipment Type	Estimated Cost	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				5,819,123	
Grand Total				\$ 19,649,123	

*Averages were truncated to whole numbers.

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



Structure Fire – May 22, 2017
 Clayton and Cheswold VFD
 Photo courtesy of Gene Shaner, Photographer

Buildings and Maintenance

Building purchases and annual maintenance were estimated at \$20,388,842 per year. Buildings were estimated to have a life expectancy of 20 years.

Fuel and Utilities

Fuel and Utilities were estimated at \$3,883,555 per year. The fuel and utilities were estimated based on annual reports submitted by the fire companies.

Insurance Premiums

Insurance Premiums were estimated at \$3,997,598 based on annual reports submitted by the fire companies.

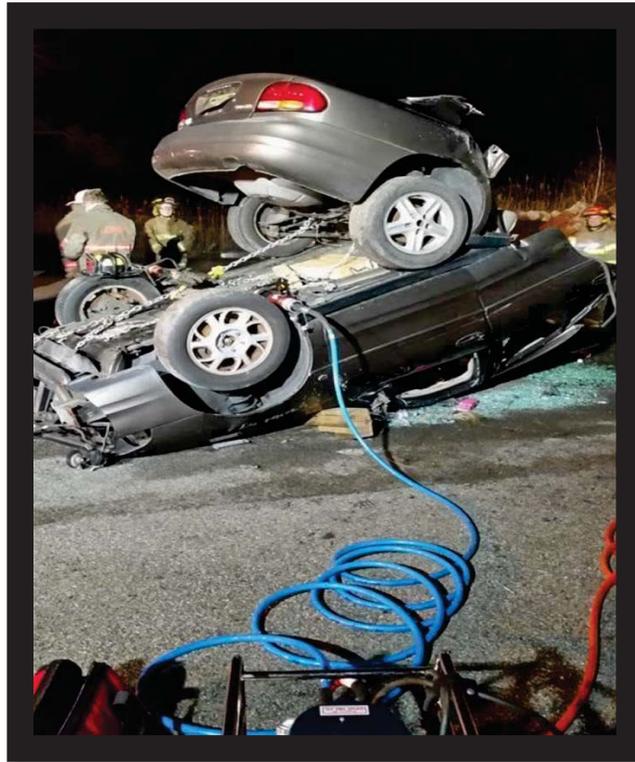
Employee Apparatus

Employee apparatus was estimated to be \$15,725 per firefighter, with an estimated life expectancy of 10 years. The statewide equivalent for 2,100 firefighters is \$3,302,250 annually.



Working Townhouse Fire – February 8, 2017
Photo courtesy of Christiana Fire Company website

Volunteer Fire Service and Ambulance Training



Training with Leipsic – December 13, 2016
Photo courtesy of Little Creek 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.¹⁵ 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 2017, the Delaware State Fire School trained 10,108 students in Fire and Rescue and 7,527 in Emergency Medical Services.¹⁶

¹⁵ Obtained from <http://statefireschool.delaware.gov/fromdirector.shtml>, Letter from the Director, Robert Newman

¹⁶ Obtained From the Delaware State Fire School.



Photo courtesy of Gene Shaner, Photographer
June 10, 2017

Unfortunately, one volunteer firefighter and three Wilmington firefighters were lost in the line of duty in fiscal year 2017. These losses highlight the dangers that our firefighters face both on the job and during training activities. We send our condolences to their families and loved ones for their ultimate sacrifice as first responders.

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