



NEW CASTLE COUNTY COUNCIL ADMINISTRATIVE-FINANCE COMMITTEE MEETING

**Co-Chair George Smiley, Seventh District
Co-Chair John Cartier, Eighth District**

**November 26, 2024
4:00 PM**

VIRTUAL ZOOM WEBINAR MEETING &
LOUIS L. REDDING CITY/COUNTY BUILDING
1ST FLOOR COUNCIL CHAMBERS
800 N. FRENCH STREET, WILMINGTON, DE 19801**

AGENDA

- A. Call To Order/Roll Call**
- B. Approval of Minutes - November 19, 2024**
- C. Review/Discussion of Resolution(s)**
- D. Review/Discussion of Ordinance(s)**
- E. New Castle County Grant Requests/Community Events**

-11/26/24 Grant Matrix

- F. Expense and Revenue Round Table**

- G. Other**

R24-: APPOINTING GEORGE THOMPSON TO THE NEWCASTLE COUNTY ETHICS COMMISSION

Prime Sponsor(s): Mr. Street

-Presentation (Approximately 1 hour) - Fire Service Financial Sustainability Study - FACETS Consulting

- H. Public Comment**

- I. Adjournment**

AGENDA POSTED: Tuesday, November 19, 2024

*The agenda is posted (7) seven days in advance of the scheduled meeting in compliance with 29 *Del. C.* Section 10004(e)(2). The meeting may go into Executive Session to address issues that arise at the time of the meeting.

**Under Title 29, Section 10006A of *Delaware Code*, New Castle County Council is holding this meeting as a

telephone and video conference, utilizing  Webinar. In addition, this meeting is open to the public in Council Chambers (800 N. French Street, Wilmington, DE 19801). The link to join the meeting via computer, smart device, or smart phone is : <https://zoom.us/j/377322142> You may also call into the meeting (audio) using the following call in numbers: 1-312-626-6799 or +1-646-558-8656 or +1-346-248-7799 or +1-669-900-9128 or +1-253-215-8782 or +1-301-715-8592. Then enter the Webinar ID: 377 322 142. If you do not have a good connection with one, please try the others. Additional information regarding phone functionality during the meeting is available at: <https://support.zoom.us/hc/en-us/articles/360029527911-Live-Training-Webinars>

Meeting materials, including a meeting agenda, legislation to be addressed during the meeting, and other materials related to the meeting are electronically accessible at <https://www.nccde.org/2351/Agendas-and-Minutes> Members of the public joining the meeting may be provided an opportunity to make comments in real time. A comment period will be administered by a moderator to ensure everyone may have an opportunity to comment.

If permitted to comment, you will not be able to speak until called upon by the moderator. For those appearing virtually, there are functions in the program that allow you to do this. Please see the link in the previous paragraph.

REVISED
Grant Matrix
11/26/24

GRANT APPLICANT	AMOUNT REQUESTED / AMOUNT PROPOSED	INTENDED USE OF GRANT	Standard Accounting Practices/ Non-Discrimination Policy	PRIOR COUNCIL GRANTS IN CURRENT FISCAL YEAR	COUNCIL MEMBER
Charity Crossing, Inc.	\$2500/\$2500	Funds will be used for large monthly giveaway events in the 1 st District	Yes/Yes	No	Toole
M.O.T Senior Center	\$2500/\$2500	Funds will be used to assist the cost associated with converting tube lighting to LED lighting throughout the building for energy conservation.	Yes/Yes	No	Carter
Dreim Elite Sport & Mentorship	\$5000/\$500	Funds will be to assist with travel and lodging accommodations for youth chosen to represent Delaware in the National D1 All American Bowl taking place in Bullhead, AZ.	Yes/Yes	No	Williams-Johns
Every Man Counts, Inc.	\$1000/\$1000	Funds will be used to help with a stage, AV System, and 360 Photobooth	Yes/Yes	No	Toole

RESOLUTION NO. 24-

**APPOINTING GEORGE THOMPSON TO THE NEW
CASTLE COUNTY ETHICS COMMISSION**

1 **WHEREAS**, pursuant to *New Castle County Code* Sections 2.04.101 and 2.04.102,
2 the Ethics Commission is vested with the responsibility of ensuring that all County
3 business is conducted ethically and responsibly, the Ethics Commission may compile
4 statements on financial interests, investigate claims, issue findings, hold hearings, make
5 recommendations, and prepare reports regarding ethical concerns within the County; and
6

7 **WHEREAS**, *New Castle County Code* Section 2.04.101 provides that the Ethics
8 Commission shall consist of seven (7) members, of which County Council, with the advice
9 and consent of the County Executive, shall appoint four (4) members, and the County
10 Executive, with the advice and consent of County Council, shall appoint three (3) members,
11 each of whom shall serve for a term of three (3) years; and
12

13 **WHEREAS**, this appointment fulfills the requirement in *New Castle County Code*
14 Section 2.04.101.A that no more than two members appointed by an entity shall be of the
15 same political party and that the appointee may not be employed by New Castle County,
16 hold or campaign for any County office or hold office in any political party, among other
17 criteria; and
18

19 **WHEREAS**, George Thompson is a lecturer of undergraduates in the area of
20 professional communications, advertising and marketing communication, multimedia
21 journalism, and technical writing; and
22

23 **WHEREAS**, Mr. Thompson has worked as an editor for various news outlets,
24 newsletters, magazines, online sites, funding proposals, academic and professional journal
25 manuscripts, conference proceedings, and scientific research posters; and
26

27 **WHEREAS**, County Council has nominated George Thompson for appointment to
28 the Ethics Commission with his term expiring on December 10, 2027.
29

30 **NOW, THEREFORE, BE IT RESOLVED** by and for the County Council of New
31 Castle County that County Council, subject to the consent of the County Executive, hereby
32 appoints George Thompson as member of the New Castle County Ethics Commission for
33 a term to begin on December 10, 2024, and to expire on December 10, 2027.

Adopted by County Council of
New Castle County on:

Monique Williams-Johns
President of County Council
of New Castle County

SYNOPSIS: Same as title.

FISCAL NOTE: There is no discernible fiscal impact upon the adoption of this legislation.

Fire Service Financial Review and Analysis

New Castle County

Final Report Summary
November 26, 2024



Objectives

- Detailed analysis of revenues, expenditures, and policies at all Fire Companies.
- Identify the key cost and revenue drivers and review each company's financial policies.
- Consider options for a more sustainable model for these services.

Methods

- In person interviews with the leadership of each Fire Company
 - Services provided
 - Income
 - Expenditures
 - Debt and reserves
- Fire station tour
- Collection of financial records and other documents – lots of data

Documentation Request List

- Financial statements (audits)
- Profit and Loss statements (Budgeted vs. Actual)
- Grant applications
- Membership and staff
- Current fleet inventory
- Debt schedules
- Employment agreements/union contracts/other
- Financial policies and procedures
- Volunteer hours/points logs and pension documentation
- EMS/Ambulance billing contract and collections summary

Information/Discussion Points

- Volunteer hours tracking and staff scheduling
- Live-in programs where applicable
- # of stations/buildings, apparatus, structures in district, etc.
- Total land area and population
- Call volume
- Critical infrastructure
- Revenues & expenditures
- EMS/rescue billing and other fee schedules
- In-kind services received

Observations

- Long and proud history
- Changes in the fire service in the United States
- Rising costs
- Rising demand
- New Castle County Fire/EMS system grew organically

Observations

- Primary revenue sources for New Castle County Fire Companies are State, County, and EMS revenue
- Financial condition of Fire Companies varies widely
- No financial irregularities observed
- Aging leadership
- Fire Company autonomy

Call Volume

NCC Code - Fire Co./Dept.	2019	2020	2021	2022	2023	AVG
20009 - Aetna Hose , Hook and Ladder Company	12,346	11,748	13,007	13,070	13,288	12,692
20030 - Belvedere Fire Company	1,198	1,269	1,205	1,107	1,063	1,168
20011 - Brandywine Hundred Fire Company	3,755	3,511	3,661	3,966	4,309	3,840
20012 - Christiana Fire Company	14,956	14,411	16,095	16,512	16,457	15,686
20013 - Claymont Fire Company	5,822	5,539	5,838	6,221	6,338	5,952
20014 - Cranston Heights Fire Company	3,753	3,276	3,657	3,505	3,615	3,561
20015 - Delaware City Fire Company	2,170	2,042	2,257	2,314	2,182	2,193
20016 - Elsmere Fire Company	3,113	2,685	3,094	3,108	3,106	3,021
20017 - Five Points Fire Company	2,518	2,429	2,713	2,556	2,732	2,590
20018 - Goodwill Fire Company	2,968	2,958	3,208	3,314	3,264	3,142
20019 - Hockessin Fire Company	2,442	2,396	2,629	2,819	2,924	2,642
20020 - Holloway Terrace Fire Company	2,383	2,359	2,608	2,572	2,351	2,455
20021 - Millcreek Fire Company	7,800	7,056	7,719	7,489	8,035	7,620
20022 - Minquadale Fire Company	2,869	2,582	2,989	2,833	3,236	2,902
20023 - Minquas Fire Company	3,100	2,893	2,879	3,311	3,405	3,118
20024 - Odessa Fire Company	1,841	1,877	2,343	2,470	2,522	2,211
20029 - Port Penn Fire Company	757	765	970	1,002	909	881
20025 - Talleyville Fire Company	6,343	5,645	5,901	6,084	6,296	6,054
20026 - Townsend Fire Company	1,278	1,257	1,511	1,600	1,471	1,423
20027 - Volunteer Hose Company	3,965	3,710	4,149	4,368	4,577	4,154
20028 - Wilmington Manor Fire Company	4,760	5,111	5,239	4,741	4,290	4,828
Fire & BLS Response Totals	90,137	85,519	93,672	94,962	96,370	92,132

Population

High – Christiana
Low - Belvedere
2020 Census

GIS_REF_ID	Fire District	Population Total
3	AETNA HOSE HOOK & LADDER	81,825
10	BELVEDERE	657
8	BRANDYWINE HUNDRED	19,517
11	CHRISTIANA	98,454
20	CLAYMONT	31,175
6	CRANSTON HEIGHTS	13,934
4	DELAWARE CITY	9,935
17	ELSMERE	13,553
15	FIVE POINTS	9,362
22	GOODWILL	15,478
13	HOCKESSIN	20,848
9	HOLLOWAY TERRACE	5,350
19	MILL CREEK	43,723
1	MINQUADALE	7,601
2	MINQUAS	9,099
12	ODESSA	23,688
14	PORT PENN	898
7	TALLEYVILLE	32,864
18	TOWNSEND	9,345
21	VOLUNTEER HOSE	34,964
16	WILMINGTON MANOR	13,096
	TOTAL POPULATION	495,366

Paid Staffing

Total – 750

Full-Time – 234

Part-Time - 516

Fire Company	County	PI	EI	Total
Aetna Hose Hook and Ladder, Stations No. 7, 8, 9 and 10	New Castle	50	22	72
Belvedere Fire Company, Station No. 30	New Castle	40	0	40
Brandywine Hundred, Station 11	New Castle	12	8	20
Christiana Fire Company, Stations 3, 6 and 12	New Castle	11	28	39
Claymont Fire Company, Station No. 13; Sub-Station No.13	New Castle	33	9	42
Cranston Heights Fire Company, Station No. 14	New Castle	36	8	44
Delaware City Fire Company, Station No. 15	New Castle	20	12	32
Elsmere Fire Company, Station No. 16	New Castle	35	9	44
Five Points Fire Company, Station No. 17	New Castle	47	5	52
Good-Will Fire Company, Station No. 18	New Castle	35	10	45
Hockessin Fire Company, Station No. 19	New Castle	2	3	5
Holloway Terrace Fire Company, Station No. 20	New Castle	28	0	28
Mill Creek Fire Company, Station No. 2 and 21	New Castle	30	34	64
Minquadales Fire Company, Station No. 22	New Castle	30	8	38
Minquas Fire Company, Station No. 23	New Castle	33	5	38
Odessa Fire Company, Station No. 4 and 24	New Castle	10	8	18
Port Penn Fire Company, Station No. 29	New Castle	35	3	38
Talleyville Fire Company, Station No. 25	New Castle	4	22	26
Townsend Fire Company, Station No. 26	New Castle	3	8	11
Volunteer Hose Company (Middletown), Stations No. 1 and 27	New Castle	20	16	36
Wilmington Manor Fire Company, Station No. 28 and 32	New Castle	2	16	18
TOTAL	New Castle	516	234	750

Wages & Benefits

<u>Fire Company/Department</u>	<u>County</u>	<u>2023 Wages and Benefits</u>
Aetna Hose Hook and Ladder, Stations No. 7, 8, 9 and 10	New Castle	\$2,700,293
Belvedere Fire Company, Station No. 30	New Castle	\$366,739
Brandywine Hundred, Station 11	New Castle	\$1,302,217
Christiana Fire Company, Stations 3, 6 and 12	New Castle	\$2,733,784
Claymont Fire Company, Station No. 13; Sub-Station No.13	New Castle	\$1,079,686
Cranston Heights Fire Company, Station No. 14	New Castle	\$1,004,415
Delaware City Fire Company, Station No. 15	New Castle	\$1,562,197
Elsmere Fire Company, Station No. 16	New Castle	\$986,564
Five Points Fire Company, Station No. 17	New Castle	\$932,482
Good-Will Fire Company, Station No. 18	New Castle	\$1,499,314
Hockessin Fire Company, Station No. 19	New Castle	\$1,704,804
Holloway Terrace Fire Company, Station No. 20	New Castle	\$446,486
Mill Creek Fire Company, Station No. 2 and 21	New Castle	\$1,724,104
Minquadale Fire Company, Station No. 22	New Castle	\$1,210,856
Minquas Fire Company, Station No. 23	New Castle	\$934,186
Odessa Fire Company, Station No. 4 and 24	New Castle	\$847,536
Port Penn Fire Company, Station No. 29	New Castle	\$688,459
Talleyville Fire Company, Station No. 25	New Castle	\$1,834,138
Townsend Fire Company, Station No. 26	New Castle	\$586,915
Volunteer Hose Company (Middletown), Stations No. 1 and 27	New Castle	\$1,214,799
Wilmington Manor Fire Company, Station No. 28 and 32	New Castle	\$1,112,288
TOTAL	New Castle	\$26,472,262

Volunteers

Volunteers

<u>Fire Company/Department</u>	<u>County</u>	<u>Total Volunteers (All Categories)</u>	<u>Active Responders</u>	<u>% Active Responders</u>
Aetna Hose Hook and Ladder, Stations No. 7, 8, 9 and 10	New Castle	119	24	20.17%
Belvedere Fire Company, Station No. 30	New Castle	40	30	75.00%
Brandywine Hundred, Station 11	New Castle	77	24	31.17%
Christiana Fire Company, Stations 3, 6 and 12	New Castle	240	87	36.25%
Claymont Fire Company, Station No. 13; Sub-Station No.13	New Castle	225	35	15.56%
Cranston Heights Fire Company, Station No. 14	New Castle	120	30	25.00%
Delaware City Fire Company, Station No. 15	New Castle	287	21	7.32%
Elsmere Fire Company, Station No. 16	New Castle	100	9	9.00%
Five Points Fire Company, Station No. 17	New Castle	61	22	36.07%
Good-Will Fire Company, Station No. 18	New Castle	34	22	64.71%
Hockessin Fire Company, Station No. 19	New Castle	112	12	10.71%
Holloway Terrace Fire Company, Station No. 20	New Castle	109	15	13.76%
Mill Creek Fire Company, Station No. 2 and 21	New Castle	200	30	15.00%
Minquadale Fire Company, Station No. 22	New Castle	75	15	20.00%
Minquas Fire Company, Station No. 23	New Castle	149	23	15.44%
Odessa Fire Company, Station No. 4 and 24	New Castle	130	30	23.08%
Port Penn Fire Company, Station No. 29	New Castle	60	35	58.33%
Talleyville Fire Company, Station No. 25	New Castle	185	22	11.89%
Townsend Fire Company, Station No. 26	New Castle	98	26	26.53%
Volunteer Hose Company (Middletown), Stations No. 1 and 27	New Castle	80	15	18.75%
Wilmington Manor Fire Company, Station No. 28 and 32	New Castle	90	30	33.33%
# TOTAL and % AVG	New Castle	2,591	557	27.00%

**The above total is all volunteers across all categories (life, veteran, administrative operational, etc.) but does not include Ladies Auxiliary.*

**The above active responder figure is volunteer members who ride out on any type of call. There is also an "active volunteers" figure that includes vital members who support the company in administrative, fundraising and other efforts. This figure is typically half the total volunteers figure.*

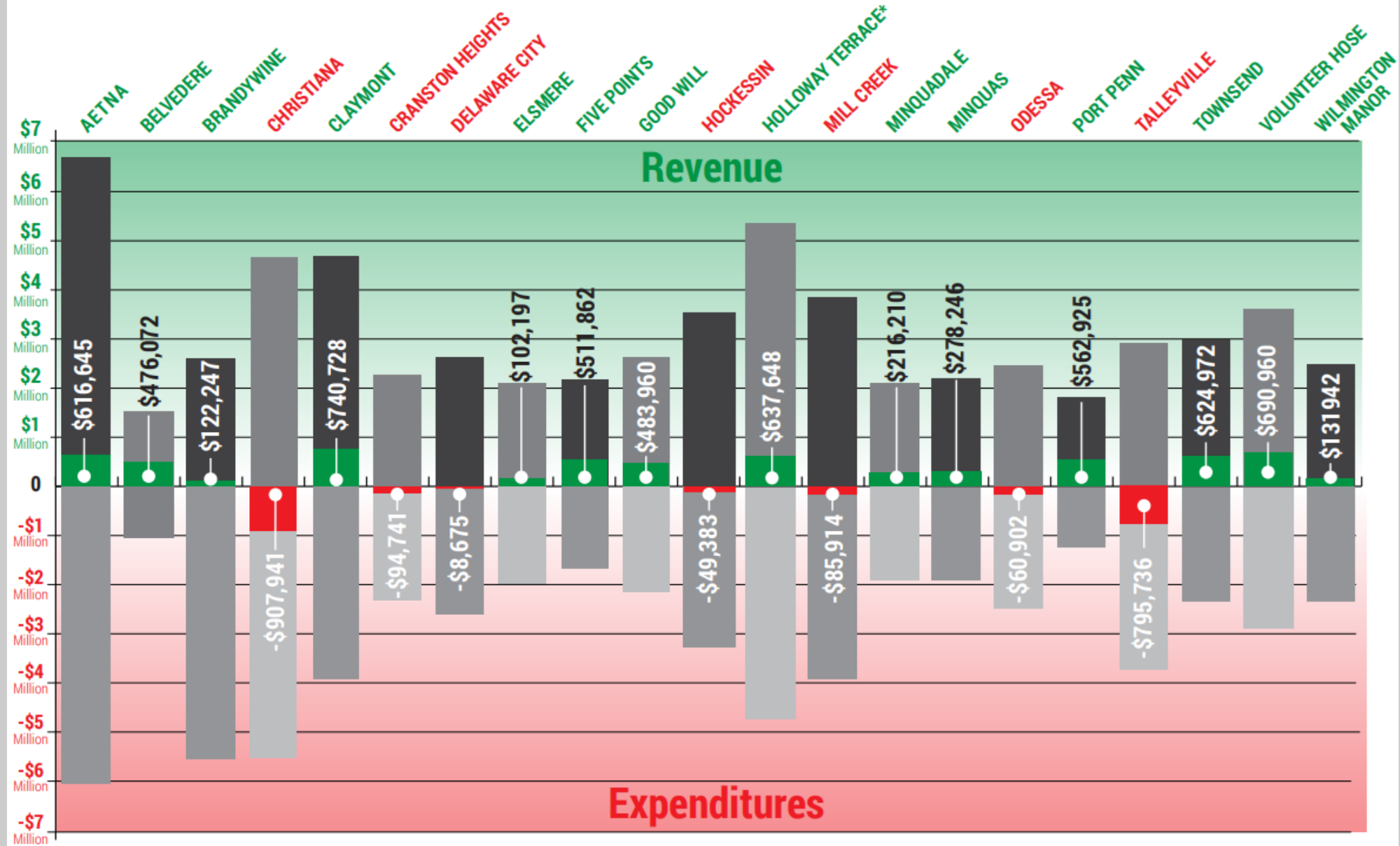
Competitive Grants

	2019-2023		Method
	Sought	Awarded	
<u>Volunteer Fire Company</u>			
Aetna Hose Hook and Ladder, Stations No. 7, 8, 9 and 10	✓	✓	In-House
Belvedere Fire Company, Station No. 30	✓	✓	Hired
Brandywine Hundred, Station 11	X	X	In-House
Christiana Fire Company, Stations 3, 6 and 12	✓	✓	Hired
Claymont Fire Company, Station No. 13; Sub-Station No.13	✓	✓	Hired
Cranston Heights Fire Company, Station No. 14	✓	✓	Combination
Delaware City Fire Company, Station No. 15	✓	✓	Combination
Elsmere Fire Company, Station No. 16	✓	✓	Combination
Five Points Fire Company, Station No. 17	X	X	Combination
Good-Will Fire Company, Station No. 18	✓	✓	Hired
Hockessin Fire Company, Station No. 19	✓	✓	In-House
Holloway Terrace Fire Company, Station No. 20	X	X	In-House
Mill Creek Fire Company, Station No. 2 and 21	X	✓	Combination
Minquadale Fire Company, Station No. 22	✓	✓	In-House
Minquas Fire Company, Station No. 23	X	X	In-House
Odessa Fire Company, Station No. 4 and 24	X	✓	Combination
Port Penn Fire Company, Station No. 29	✓	X	In-House
Talleyville Fire Company, Station No. 25	✓	✓	In-House
Townsend Fire Company, Station No. 26	X	X	In-House
Volunteer Hose Company (Middletown), Stations No. 1 and 27	✓	✓	In-House
Wilmington Manor Fire Company, Station No. 28 and 32	X	X	In-House

New Castle County 2023 Summary

Revenue / Expenditures

Data source: Profit and Loss Statements provided by companies. "Other" revenue and expenditures are included.
2023 figures were unavailable for Holloway Terrace - 2022 figures are displayed

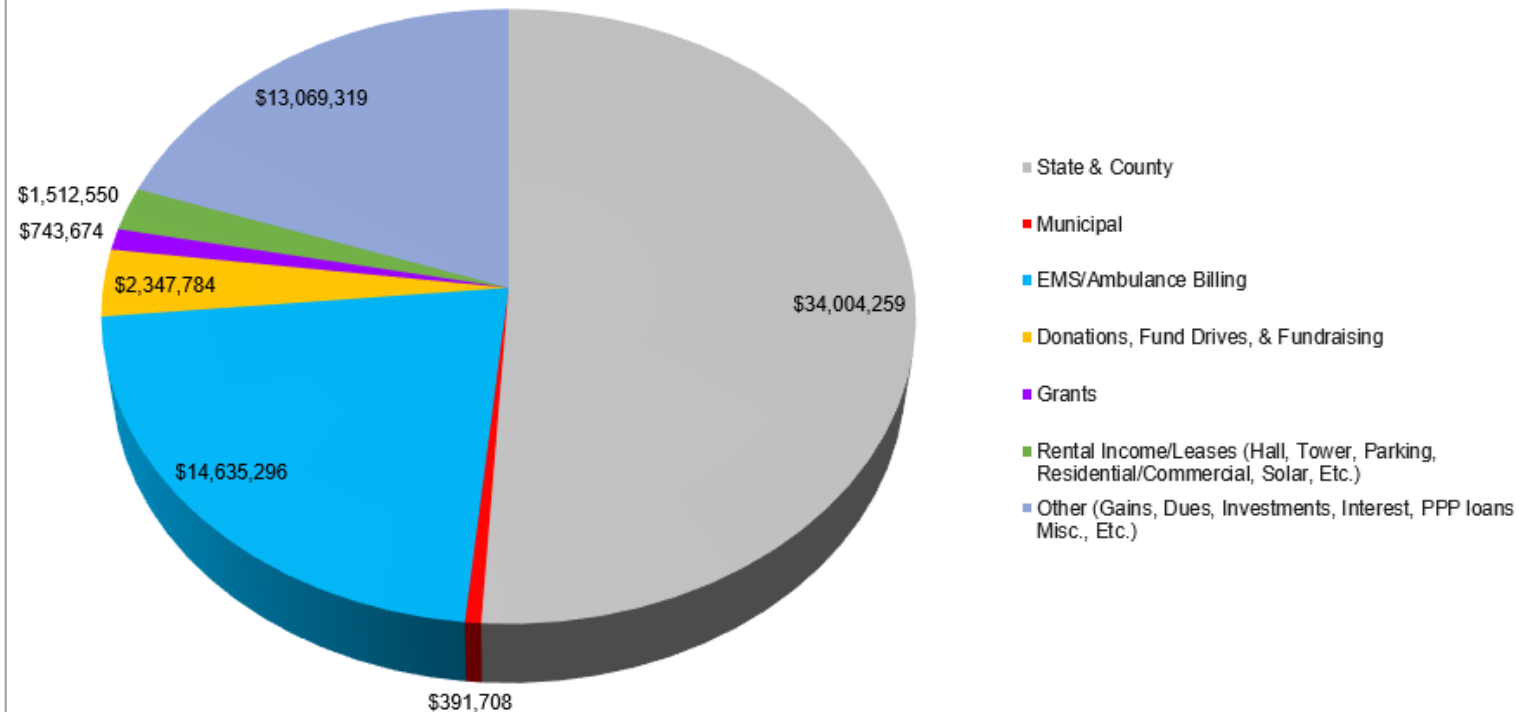


Major Revenue Categories

NCC Major Categories	2023 Revenue
State & County	\$34,004,259
Municipal	\$391,708
EMS/Ambulance Billing	\$14,635,296
Donations, Fund Drives, & Fundraising	\$2,347,784
Grants	\$743,674
Parking, Residential/Commercial, Solar, Etc.)	\$1,512,550
Other (Gains, Dues, Investments, Interest, PPP loans Misc., Etc.)	\$13,069,319
TOTAL	\$66,704,589

**Please note the revenues above are gross figures.*

NCC Fire Service 2023 Revenue - Major Categories



Net Revenue Per Call

Volunteer Fire Department	County	2019	2020	2021	2022	2023	AVG
Aetna Hose Hook and Ladder, Stations No. 7, 8, 9 and 10	New Castle	\$46.22	\$36.31	\$18.15	-\$38.89	-\$110.75	-\$9.79
Belvedere Fire Company, Station No. 30	New Castle	\$247.00	\$383.58	\$414.80	\$500.72	\$285.48	\$366.31
Brandywine Hundred, Station 11	New Castle	\$80.93	\$100.82	\$89.84	\$112.62	\$28.37	\$82.52
Christiana Fire Company, Stations 3, 6 and 12	New Castle	\$20.07	\$112.71	\$28.52	-\$58.72	-\$55.17	\$9.48
Claymont Fire Company, Station No. 13; Sub-Station No.13	New Castle	\$101.31	\$3.96	\$176.17	-\$1.42	\$116.87	\$79.38
Cranston Heights Fire Company, Station No. 14	New Castle	-\$38.24	\$70.03	-\$56.04	\$40.45	\$9.73	\$5.19
Delaware City Fire Company, Station No. 15	New Castle	\$178.07	\$124.67	\$45.15	-\$214.21	-\$3.98	\$25.94
Elsmere Fire Company, Station No. 16	New Castle	\$21.82	\$141.97	\$27.31	\$141.53	\$32.90	\$73.11
Five Points Fire Company, Station No. 17	New Castle	\$71.44	\$43.56	\$261.81	\$47.94	\$187.36	\$122.42
Good-Will Fire Company, Station No. 18	New Castle	\$121.62	-\$191.00	\$56.03	-\$10.69	\$142.76	\$23.74
Hockessin Fire Company, Station No. 19	New Castle	-\$29.54	-\$224.08	-\$73.74	-\$32.39	-\$16.89	-\$75.32
Holloway Terrace Fire Company, Station No. 20	New Castle	\$7.79	\$112.85	\$116.08	\$167.24	\$215.93	\$123.98
Mill Creek Fire Company, Station No. 2 and 21	New Castle	-\$22.56	-\$8.48	-\$7.80	-\$1.78	\$24.21	-\$3.28
Minquadale Fire Company, Station No. 22	New Castle	\$62.77	-\$48.78	\$80.77	\$438.79	\$66.81	\$120.07
Minquas Fire Company, Station No. 23	New Castle	\$27.87	\$1.32	\$101.94	\$90.74	\$145.19	\$73.41
Odessa Fire Company, Station No. 4 and 24	New Castle	Not Available	\$226.11	\$7.27	\$63.92	-\$24.15	\$68.29 *
Port Penn Fire Company, Station No. 29	New Castle	\$793.44	\$617.39	\$469.41	-\$417.70	\$619.28	\$416.37
Talleyville Fire Company, Station No. 25	New Castle	Not Available	-\$27.36	-\$39.28	\$64.10	-\$126.39	-\$32.23 *
Townsend Fire Company, Station No. 26	New Castle	\$311.58	\$147.09	\$104.60	\$335.83	\$424.86	\$264.79
Volunteer Hose Company (Middletown), Stations No. 1 & 27	New Castle	\$140.30	-\$8.41	\$71.69	\$124.17	\$150.96	\$95.74
Wilmington Manor Fire Company, Station No. 28 and 32	New Castle	\$11.42	-\$23.99	\$67.86	\$9.59	\$30.76	\$19.13

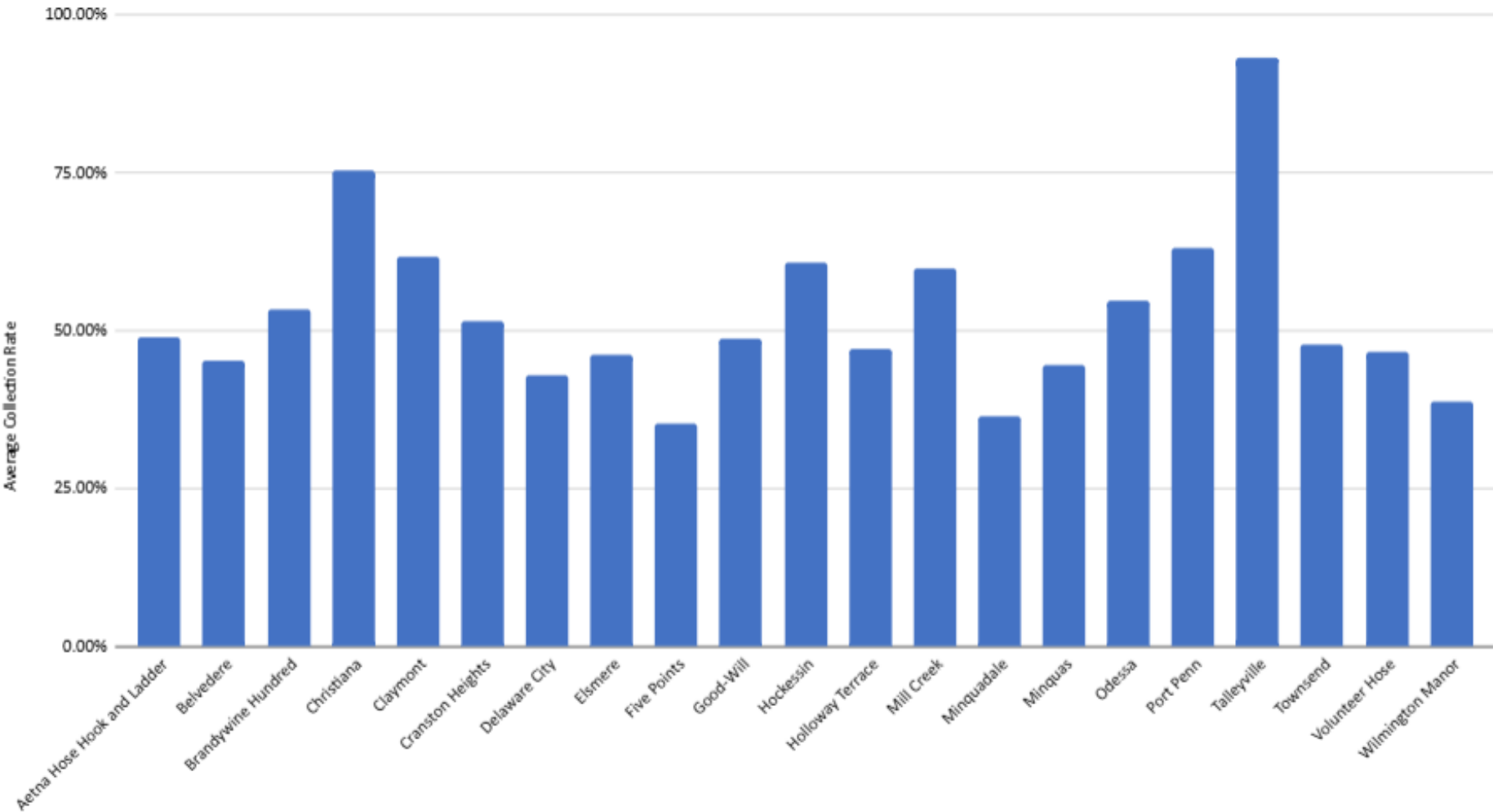
*Talleyville's 2019-2023 average uses available data (2020-2023).

NCC Ambulance Net Collection Rates '19-'23 (contractual adjustments removed)

Volunteer Fire Service Company/Department	2019	2020	2021	2022	2023	AVG
Aetna Hose Hook and Ladder	45.52%	63.83%	46.64%	41.01%	47.69%	48.94%
Belvedere	36.81%	54.72%	53.22%	50.01%	30.86%	45.12%
Brandywine Hundred	48.77%	57.39%	53.22%	47.79%	59.60%	53.35%
Christiana	94.45%	88.86%	98.38%	68.53%	26.96%	75.44%
Claymont	66.35%	64.52%	57.18%	62.92%	57.50%	61.69%
Cranston Heights*	47.51%	59.06%	49.53%	49.31%	161.04%	51.35%
Delaware City	41.61%	34.91%	42.70%	51.05%	44.56%	42.97%
Elsmere	41.29%	52.97%	52.77%	37.57%	46.43%	46.21%
Five Points	35.59%	35.77%	38.45%	31.07%	35.40%	35.26%
Good-Will	39.83%	55.04%	45.37%	59.88%	43.08%	48.64%
Hockessin	53.72%	68.61%	67.23%	77.71%	36.07%	60.67%
Holloway Terrace	46.87%	48.33%	48.36%	48.52%	42.79%	46.97%
Mill Creek	60.33%	76.94%	55.78%	52.21%	53.74%	59.80%
Minquadale	35.15%	45.65%	40.05%	34.76%	26.80%	36.48%
Minquas	35.50%	62.52%	49.68%	31.86%	42.37%	44.39%
Odessa	81.08%	63.77%	40.56%	46.85%	41.72%	54.80%
Port Penn	91.68%	70.18%	61.31%	36.78%	54.82%	62.95%
Talleyville	96.67%	95.79%	97.09%	82.75%	93.54%	93.17%
Townsend	46.76%	67.93%	47.44%	44.93%	31.74%	47.76%
Volunteer Hose	36.99%	57.22%	46.15%	52.26%	40.01%	46.53%
Wilmington Manor	45.55%	33.01%	42.19%	39.04%	34.10%	38.78%
					AVG	52.44%

*Cranston Heights caught up on bad debt in 2023, which skewed data. This year is being excluded from average.

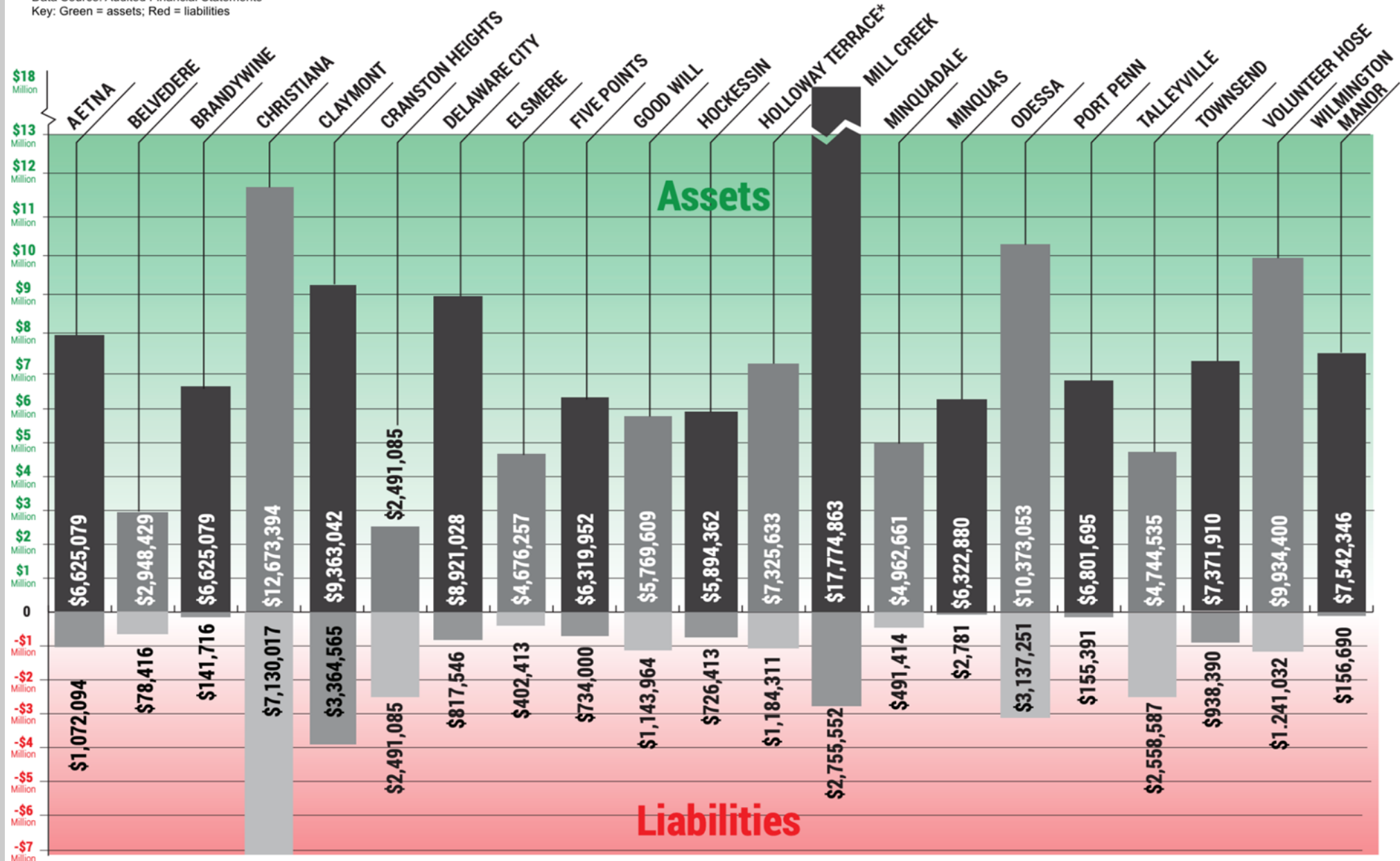
NCC Fire Service - Net Average Collection Rate (2019-2023)



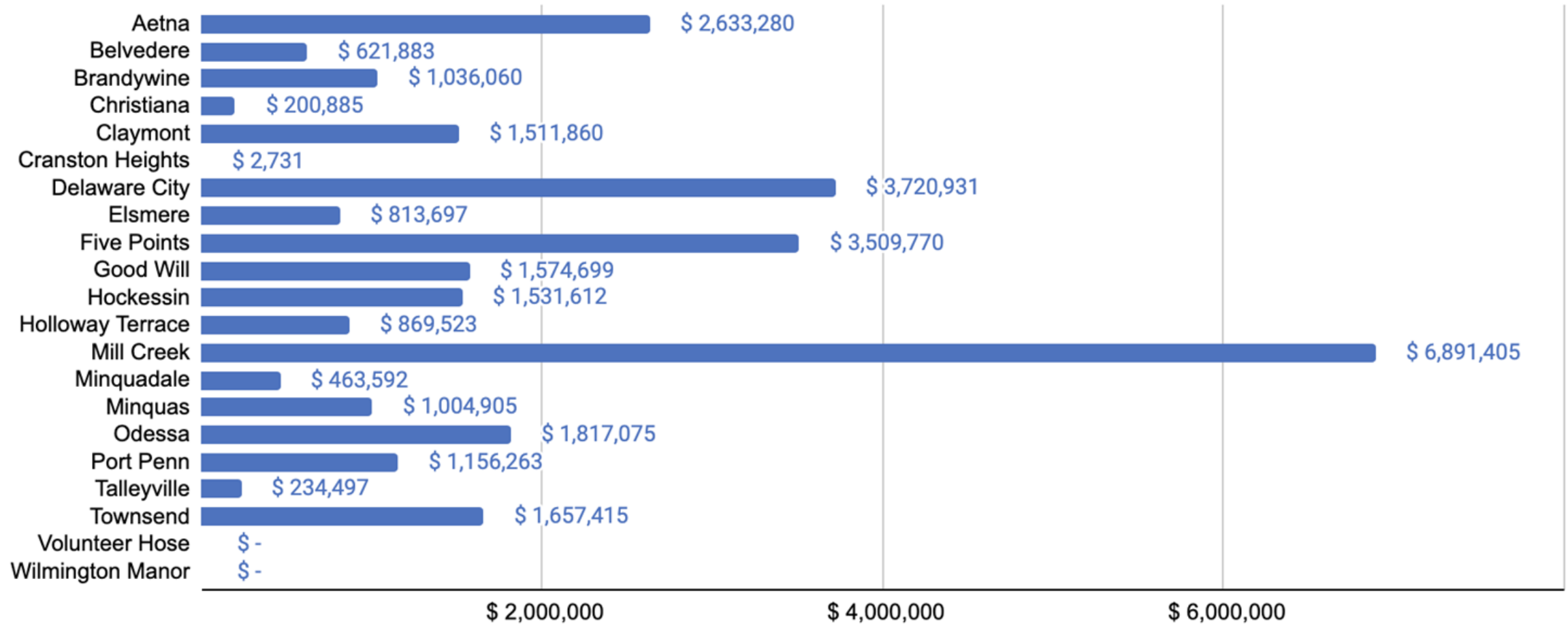
New Castle County 2023 Summary

Assets / Liabilities

Data Source: Audited Financial Statements
Key: Green = assets; Red = liabilities



2023 NCC Fire Companies' Investments



<u>Volunteer Fire Company</u>	<u>County</u>	<u>Antique</u>	<u>Engine/ Rescue</u>	<u>Ladder/ Tower</u>	<u>Tanker</u>	<u>Ambulance</u>	<u>Command</u>	<u>Utility</u>	<u>UTV/Other</u>	<u>Trailer</u>	<u>Boat - Large</u>	<u>Boat - Small</u>	<u>TOTAL</u>
Aetna Hose Hook and Ladder, Stations No. 7, 8, 9 and 10	New Castle	1	4	2	0	8	5	3	2	2	0	0	27
Belvedere Fire Company, Station No. 30	New Castle	0	3	0	0	1	2	1	0	0	0	0	7
Brandywine Hundred, Station 11	New Castle	1	2	1	0	4	1	2	0	0	0	0	11
Christiana Fire Company, Stations 3, 6 and 12	New Castle	0	4	3	0	6	8	2	0	0	0	0	23
Claymont Fire Company, Station No. 13; Sub-Station No.13	New Castle	0	3	1	0	3	3	4	0	0	0	0	14
Cranston Heights Fire Company, Station No. 14	New Castle	1	3	0	0	2	2	1	0	0	0	0	9
Delaware City Fire Company, Station No. 15	New Castle	0	2	1	0	2	4	2	2	1	0	0	14
Elsmere Fire Company, Station No. 16	New Castle	0	2	1	0	2	4	1	0	0	0	0	10
Five Points Fire Company, Station No. 17	New Castle	0	2	1	0	2	2	1	1	0	0	0	9
Good Will Fire Company, Station No. 18	New Castle	1	2	1	0	2	2	2	2	3	2	1	18
Hockessin Fire Company, Station No. 19	New Castle	1	1	1	1	2	4	1	1	2	0	0	14
Holloway Terrace Fire Company, Station No. 20	New Castle	1	2	0	0	2	2	3	1	0	1	3	15
Mill Creek Fire Company, Station No. 2 and 21	New Castle	1	5	0	0	6	5	3	1	0	0	0	21
Minquadale Fire Company, Station No. 22	New Castle	0	2	0	0	2	2	1	1	0	0	0	8
Minquas Fire Company, Station No. 23	New Castle	1	3	0	0	2	3	1	0	0	1	1	12
Odessa Fire Company, Station No. 4 and 24	New Castle	1	3	1	1	3	2	4	0	1	0	0	16
Port Penn Fire Company, Station No. 29	New Castle	0	1	0	1	1	2	2	2	5	2	3	19
Talleyville Fire Company, Station No. 25	New Castle	0	2	2	0	3	1	3	1	0	0	0	12
Townsend Fire Company, Station No. 26	New Castle	0	4	0	1	3	3	5	1	6	1	1	25
Volunteer Hose Company (Middletown), Stations No. 1 & 27	New Castle	0	6	2	0	4	0	1	1	0	0	1	15
Wilmington Manor Fire Company, Station No. 28 and 32	New Castle	1	3	1	0	3	3	2	0	0	0	0	13
TOTAL		10	59	18	4	63	60	45	16	20	7	10	312

Debt Summary

<u>Volunteer Fire Company</u>	<u>County</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>TOTAL</u>
Aetna Hose Hook and Ladder, Stations No. 7, 8, 9 and 10	New Castle	\$ 295,412	\$ 1,035,805	\$ 1,501,785	\$ 1,636,568	\$ 1,636,568	\$ 1,651,749	\$ 7,757,888
Belvedere Fire Company, Station No. 30	New Castle	\$ -	\$ 167,838	\$ 220,417	\$ 556,093	\$ 556,093	\$ 567,878	\$ 2,068,318
Brandywine Hundred, Station 11	New Castle	\$ 291,152	\$ 224,328	\$ 509,756	\$ 509,756	\$ 509,756	\$ 509,756	\$ 2,554,504
Christiana Fire Company, Stations 3, 6 and 12	New Castle	\$ 547,072	\$ 1,417,826	\$ 1,443,283	\$ 1,453,721	\$ 1,464,833	\$ 1,417,413	\$ 7,744,148
Claymont Fire Company, Station No. 13; Sub-Station No.13	New Castle	\$ 334,281	\$ 708,886	\$ 932,820	\$ 970,448	\$ 1,012,215	\$ 1,058,576	\$ 5,017,226
Cranston Heights Fire Company, Station No. 14	New Castle	\$ -	\$ 294,487	\$ 220,987	\$ 220,987	\$ 631,257	\$ 631,257	\$ 1,998,974
Delaware City Fire Company, Station No. 15	New Castle	\$ 224,120	\$ 290,556	\$ 470,826	\$ 470,826	\$ 470,826	\$ 461,703	\$ 2,388,858
Elsmere Fire Company, Station No. 16	New Castle	\$ 113,011	\$ 394,940	\$ 394,940	\$ 605,491	\$ 605,491	\$ 617,276	\$ 2,731,148
Five Points Fire Company, Station No. 17	New Castle	\$ 167,838	\$ 703,521	\$ 756,100	\$ 756,100	\$ 815,931	\$ 815,931	\$ 4,015,419
Good-Will Fire Company, Station No. 18	New Castle	\$ -	\$ 689,301	\$ 993,896	\$ 993,896	\$ 1,009,954	\$ 1,009,954	\$ 4,697,001
Hockessin Fire Company, Station No. 19	New Castle	\$ 111,892	\$ 134,970	\$ 134,970	\$ 134,970	\$ 146,081	\$ 221,323	\$ 884,205
Holloway Terrace Fire Company, Station No. 20	New Castle	\$ -	\$ 251,757	\$ 261,522	\$ 261,522	\$ 261,522	\$ 324,979	\$ 1,361,300
Mill Creek Fire Company, Station No. 2 and 21	New Castle	\$ 318,416	\$ 867,852	\$ 1,067,652	\$ 1,067,652	\$ 1,049,236	\$ 1,061,021	\$ 5,431,828
Minquadale Fire Company, Station No. 22	New Castle	\$ 249,375	\$ 132,453	\$ 40,578	\$ 96,783	\$ 79,283	\$ 79,283	\$ 677,754
Minquas Fire Company, Station No. 23	New Castle	\$ 242,433	\$ 366,973	\$ 419,552	\$ 419,552	\$ 419,552	\$ 673,381	\$ 2,541,443
Odessa Fire Company, Station No. 4 and 24	New Castle	\$ 352,408	\$ 747,138	\$ 747,138	\$ 436,586	\$ 436,586	\$ 500,043	\$ 3,219,897
Port Penn Fire Company, Station No. 29	New Castle	\$ 4,800	\$ 185,192	\$ 185,192	\$ 251,835	\$ 251,835	\$ 288,096	\$ 1,166,948
Talleyville Fire Company, Station No. 25	New Castle	\$ 291,666	\$ 465,585	\$ 465,585	\$ 465,585	\$ 465,585	\$ 683,153	\$ 2,837,159
Townsend Fire Company, Station No. 26	New Castle	\$ 150,000	\$ 659,632	\$ 492,143	\$ 700,905	\$ 705,178	\$ 716,963	\$ 3,424,822
Volunteer Hose Company (Middletown), Stations No. 1 & 27	New Castle	\$ 464,609	\$ 1,143,653	\$ 1,299,527	\$ 1,031,160	\$ 1,387,302	\$ 1,423,696	\$ 6,749,947
Wilmington Manor Fire Company, Station No. 28 and 32	New Castle	\$ 14,052	\$ 430,850	\$ 446,166	\$ 436,798	\$ 641,933	\$ 641,933	\$ 2,611,730
TOTAL		\$4,172,536	\$ 11,313,541	\$ 13,004,832	\$13,477,230	\$14,557,016	\$15,355,363	\$71,880,518

PA DECD Financial Monitoring System

Financial Monitoring Workbook

> ready > set > succeed



PA Financial Monitoring System

*FACETS evaluated DE
volunteer Fire Companies
using 12 of these factors*

Part II- Financial Monitoring System Factors
Factor 1: Revenue Per Capita
Factor 2: Intergovernmental Revenue
Factor 3: Property Tax Resources
Factor 4: Expenditures Per Capita
Factor 5a: Employee Benefits Total Cost.
Factor 5b: Employee Benefits Cost Per Hour Worked.
Factor 6: Cash Position.
Factor 7: Debt Service
Factor 8: Long-Term Debt
Factor 9: Debt Per Capita
Factor 10: Operating Position.
Factor 11: Unfunded Pensions
Factor 12: Revenue Shortfalls
Factor 13: Budget Overruns
Factor 14: Uncollected Property Tax
Factor 15: User Charges/Fees.
Factor 16: Employees Per Capita
Factor 17: Property Value
Factor 18: Fiscal Capacity
Factor 19,20: Employment Base/Community Jobs
Factor 21: Construction Activity
Factor 22,23,24: Municipal Demographics - Population, Personal Income, Percent of Population Over 65 .
Factor 25: Capital Outlay
Factor 26: Fund Balance.

<u>FACTOR</u>	<u>DEFINITION</u>	<u>FORMULA</u>	<u>TREND</u>	<u>WEIGHT</u>
Revenue per call	Shows how a fire company's revenues are affected by changes in call volume	Total operating revenues / total calls	Increasing= Favorable No change= Stable Decreasing= Unfavorable	3.00%
Expenditures per call	Displays the cost of operating the fire company on a per call basis; reveals the effect of adding/deleting/changing service levels	Total operating expenditures / total calls	Increasing= Unfavorable No change= Stable Decreasing= Favorable	3.00%
Employee benefits	Demonstrates impact that employee benefit costs have on a fire company's finances	Total employee benefits cost (operational and administrative) / Total salary and wages cost	>1: Favorable =1: Stable <1: Unfavorable	5.00%
Cash position	Designed to give officials an idea of exactly where they stand (sufficient cash on-hand to pay bills?) at a given point in time	Cash and short-term investments / Current Liabilities	Below 10% = Favorable At 10% = Stable Above 10% = Unfavorable	15.00%
Debt service	Shows the proportion of general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities)	Debt service (not including self-supporting) / Total operating revenue	Increasing= Unfavorable No change= Stable Decreasing= Favorable	5.00%
Debt per capita	Designed to demonstrate the debt burden associated with each resident (thereby taking into consideration the ability of the citizens to repay loans rather than the underlying value of the collateral pledged)	Long-term debt / Population	>1: Unfavorable (deficit) =1: Stable (Break-even) <1: Favorable (Surplus)	5.00%
Operating position	Fire company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills; whether a fire department is operating on a break-even basis or is spending down fund balances from previous years to fund current operations	General fund operating expenditures / General fund operating revenue	>1: Favorable =1: Stable (Break-even) <1: Unfavorable	10.00%

<u>FACTOR</u>	<u>DEFINITION</u>	<u>FORMULA</u>	<u>TREND</u>	<u>WEIGHT</u>
Revenue shortfalls	Examines both fiscal condition and performance of officials in controlling budgets (1=break-even; <1=revenues budgeted in excess of actual; >1=actual revenues in excess of budgeted)	Actual year-end revenue/Budgeted revenue	>1: Unfavorable =1: Stable <1: Favorable	7.00%
Expenditure overruns	Way to assess how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year	Actual year-end expenditures / Budgeted expenditures	Greater than 100% = fees too high, Equal to 100% = fees adequate; Less than 100% = fees too low	7.00%
EMS user fees	Fire companies should know whether these are high enough to cover all the costs associated with provision; if they aren't, possible policy change	EMS Billing Revenue / Total cost of providing service	Increasing= Favorable No change= Stable Decreasing= Unfavorable	10.00%
Capital outlay	How much current revenue a fire company allocates on an annual basis to fund capital expenditures; a fire department ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases.	Capital outlay from current operating funds/Operating expenditures	Increasing= Favorable Stable=Consistent Decreasing= Unfavorable	5.00%
Fund balance	Using cash balances from prior years to fund operating expenditures for subsequent budget years is not a sound financial management practice; if a surplus cash exists, it should be allocated as emergency operating reserve funds	(Operating revenue – operating expenditures = cash balance) / operating expenditures	Current operating revenue consistently equals current operating expenditures = favorable	10.00%
Solvency	Examines how much of a fire company's assets are made of liabilities. A high liabilities to assets ratio can be negative; this indicates potential financial distress. This factor is a good indicator of financial health for the company.	Total Liabilities / Total Assets	Upward trend may be cause for concern	15.00%

Grading, Weights & Sustainability

Financial Health Grade Key

Status	Description	Numeric	Est. Yrs. Sustain
GREEN	Fire Co./Dept. is in excellent financial health and is likely to survive	100-90	16+ years
YELLOW	Fire Co./Dept. is in good financial health and might survive	80-89	11-15 years
ORANGE	Fire Co./Dept. is in fair financial health and might survive	60-79	4-10 years
RED	Fire Co./Dept. is in poor financial health and is unlikely to survive	59 and below	1-3 years

#. Factor Name	Weight
1. Revenue per call	3.00%
2. Expenditures per call	3.00%
3. Employee benefits	5.00%
4. Cash position	15.00%
5. Debt service	5.00%
6. Debt per capita	5.00%
7. Operating position	10.00%
8. Revenue shortfalls	7.00%
9. Expenditure overruns	7.00%
10. EMS user fees	10.00%
11. Capital outlay	5.00%
12. Fund balance	10.00%
13. Solvency	15.00%
	100.00%

Grading & Sustainability

<u>Fire Company</u>	<u>County</u>	<u>Financial Health</u>	<u>Financial Health</u>	<u>Sustainability</u> (Est. # of Yrs)
		<u>Color</u>	<u>Grade</u>	
Aetna Hose Hook and Ladder, Stations No. 7, 8, 9 and 10	New Castle	ORANGE	75.75	4-10 Years
Belvedere Fire Company, Station No. 30	New Castle	ORANGE	60.75	4-10 Years
Brandywine Hundred, Station 11	New Castle	ORANGE	73.25	4-10 Years
Christiana Fire Company, Stations 3, 6 and 12	New Castle	ORANGE	65.75	4-10 Years
Claymont Fire Company, Station No. 13; Sub-Station No.13	New Castle	ORANGE	74.50	4-10 Years
Cranston Heights Fire Company, Station No. 14	New Castle	ORANGE	63.25	4-10 Years
Delaware City Fire Company, Station No. 15	New Castle	ORANGE	70.75	4-10 Years
Elsmere Fire Company, Station No. 16	New Castle	ORANGE	75.75	4-10 Years
Five Points Fire Company, Station No. 17	New Castle	ORANGE	74.25	4-10 Years
Good-Will Fire Company, Station No. 18	New Castle	YELLOW	80.25	11-15 Years
Hockessin Fire Company, Station No. 19	New Castle	ORANGE	60.50	4-10 Years
Holloway Terrace Fire Company, Station No. 20	New Castle	ORANGE	67.50	4-10 Years
Mill Creek Fire Company, Station No. 2 and 21	New Castle	RED	55.75	1-3 Years
Minquadale Fire Company, Station No. 22	New Castle	ORANGE	61.25	4-10 Years
Minquas Fire Company, Station No. 23	New Castle	ORANGE	65.75	4-10 Years
Odessa Fire Company, Station No. 4 and 24	New Castle	YELLOW	85.25	11-15 Years
Port Penn Fire Company, Station No. 29	New Castle	ORANGE	61.25	4-10 Years
Talleyville Fire Company, Station No. 25	New Castle	RED	48.25	1-3 Years
Townsend Fire Company, Station No. 26	New Castle	ORANGE	74.50	4-10 Years
Volunteer Hose Company (Middletown), Stations No. 1 and 27	New Castle	ORANGE	77.75	4-10 Years
Wilmington Manor Fire Company, Station No. 28 and 32	New Castle	ORANGE	63.25	4-10 Years
TOTALS		AVG. COLOR	AVG. GRADE	AVG. YR RANGE
New Castle		ORANGE	68.35	4-10 Years

Recommendations

More Coordinated and Integrated Approach

- More systemwide controls
- Strategic Planning
 - Critical collaborative process involving the Fire Companies and the County
 - System design, system capacity, system capabilities, the ownership of system resources, funding requirements, and a timetable for change
 - The role of the County ALS system
- Deployment Analysis
 - Number and type of response units
 - Fire station locations and staffing

Recommendations

Support Services

County facilitation or provision of services to Fire Companies that may save costs, increase revenues, or increase efficiency

- EMS billing
- Group purchasing, professional services, fleet, facility
- Reserve ambulances and apparatus
- Mergers, enablement
- Grant writing

Recommendations

Fire Service Fee – House Bill 127

- Fee revenue supports the strategic plan
 - Fees distributed where they are generated
 - No supplanting of State or County funding streams
- Significant fiscal requirements and controls
 - Standardized budgeting and financial reporting, enhanced agreements between the County and each Fire Company
 - Standards on the use of funds
 - Regardless of funding source
 - Major spending in support of the plan
 - Equipment standardization

Recommendations

Accounting Systems and Procedures

Grants

Revenue Enhancements, Cost Avoidance, Cost Savings

Questions?

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