

# 2024

## **FIREFIGHTER'S RELIEF FUND REPORT**

# **REPORT FOR NC GENERAL ASSEMBLY**



**OFFICE OF STATE  
FIRE MARSHAL**  
NC DEPARTMENT OF INSURANCE

**BRIAN TAYLOR, STATE FIRE MARSHAL**



**BRIAN TAYLOR**  
STATE FIRE MARSHAL

April 1, 2025

The Honorable W. Ted Alexander  
Senator  
300 N. Salisbury Street, Rm. 621  
Raleigh, North Carolina 27603

The Honorable Donnie Loftis  
Representative  
300 N. Salisbury Street, Rm. 608  
Raleigh, North Carolina 27603

The Honorable Carl Ford  
Senator  
300 N. Salisbury Street, Rm. 625  
Raleigh, North Carolina 27603

The Honorable Dennis Riddell  
Representative  
300 N. Salisbury Street, Rm. 419B  
Raleigh, North Carolina 27603

The Honorable Bobby Hanig  
Senator  
300 N. Salisbury Street, Rm. 629  
Raleigh, North Carolina 27603

The Honorable John A. Torbett  
Representative  
300 N. Salisbury Street, Rm. 538  
Raleigh, North Carolina 27603

Mr. Brian Matteson  
Director of Fiscal Research  
300 N. Salisbury Street, Suite 619  
Raleigh, North Carolina 27603

***Re: Report on Relief Funds***

Dear Senators, Representatives, and Director Matteson:

Pursuant to G.S. § 58-78A-17, please find enclosed herewith the Office of the State Fire Marshal's (OSFM) report on various relief funds. The report provides the statutorily required information for each local relief fund board, the Statewide Firefighters' Relief Fund, and the Rescue Squad Workers' Relief Fund.

The General Assembly has my gratitude for its continued commitment to supporting the volunteer fire and rescue/EMS departments throughout our state. I thank you for allowing OSFM to have a role in these vital and important programs.

Respectfully,

*Brian Taylor*

Brian Taylor  
State Fire Marshal

**OFFICE OF STATE FIRE MARSHAL**



## REPORT ON VARIOUS RELIEF FUNDS

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Pursuant to G.S. § 58-78A-17, OSFM is required to report certain information about each local firefighters' relief fund board, the Statewide Firefighters' Relief Fund, and the Rescue Squad Workers' Relief fund to the House Appropriations Subcommittee on General Government, the Senate Appropriations Committee on General Government and Information Technology, and the Fiscal Research Division. The information required to be reported is: the total amount of money disbursed from the relief funds controlled by each of the entities; the amount of money spent by each entity for each of the statutorily permissible uses; and each entity's ending fund balance.

### **Local Relief Fund Boards**

Chapter 58, Article 84 of the General Statutes establishes the Local Firefighters' Relief Funds and the local relief fund boards that manage the funds. There are a total of 1,198 local relief fund boards in North Carolina. In most instances, each fire district has its own local relief fund, in several counties, fire districts have joined together to have a single relief fund. G.S. § 58-84-35 outlines the purposes for which the funds may be disbursed. Overall, the total amount of money disbursed from all the local relief funds in 2024 was \$10,144,553.68. Enclosed herewith as Attachment A is a spreadsheet with information about the total amount of money disbursed from each local relief fund, the amount spent for each of the statutorily permissible uses, and each local relief fund's ending balance.<sup>1</sup>

### **Statewide Firefighters' Relief Fund**

Chapter 58, Article 85 of the General Statutes establishes the Statewide Firefighters' Relief Fund, which is administered by the North Carolina State Firefighters' Association. The Statewide Firefighters' Relief Fund may be used for the purposes described in G.S. § 58-85-1. The information for the fund for 2024 is as follows:

Total amount of money disbursed from the fund:

\$1,056,905.52

Total amount of money spent for each of the statutorily permissible uses:

Insurance, LODD & AD&D – \$785,415  
Educational Benefits – \$201,206.89  
Investment fees – \$22,659  
Administrative costs – \$4,487.50  
Returned to fire departments – \$42,832.61

Ending fund balance:

\$6,641,981.07

### **Rescue Squad Workers' Relief Fund**

Chapter 58, Article 88 of the General Statutes establishes the Rescue Squad Workers' Relief Fund, which is administered by the North Carolina Association of Rescue and Emergency Medical Services, Inc. The purposes

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<sup>1</sup> An Excel version of Attachment A is available upon request.



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for which fund money can be used are listed in G.S. § 58-88-5. The information for the fund for 2024<sup>2</sup> is as follows:

Total amount of money disbursed from the fund:

\$1,639,501

Total amount of money spent for each of the statutorily permissible uses:

Miscellaneous – \$999  
Bank Charge – \$11  
Benefit Payments – \$2,000  
Monetary Support – \$24,429  
Scholarships – \$680,062  
Death Benefits – \$932,000

Ending fund balance (net assets, end of year):

\$7,444,086

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<sup>2</sup> The information for the Rescue Squad Workers' Relief Fund comes from its annual audit submitted to OSFM and is for its financial year ending September 30, 2024.



# ATTACHMENT A



[illegible]



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