

Fire Protection in New York State

Fire protection in New York State is complex, with many options. Fire protection may be provided directly by a municipality, arranged under contract with a municipality, or provided by an independently governed fire district. Fire departments may have all-paid or “career” members, all-volunteer, or a combination of paid employees and volunteer members. Firefighters may work for a municipal fire department, be appointed as fire department members by fire district commissioners, or be members of a not-for-profit fire corporation.

This brief provides an overview of the fire protection options available in New York State, and answers some common questions about fire protection.

How is fire protection provided in your municipality?

Cities are required to provide fire protection. It is typically provided through a municipal fire department which may have paid and/or volunteer firefighters. According to the Firemen’s Association of the State of New York (FASNY), 42 cities have all or mostly paid fire departments, while 17 are all or mostly volunteer departments. Paid firefighters are commonly known as “career” firefighters. According to a 2003 FASNY report, the median wage, benefits and overtime payment for a full-time firefighter statewide (excluding NYC) was \$57,278. Examples range from \$49,764 in the North Country to \$101,702 on Long Island.

Villages must also provide fire protection. A village may (a) have its own fire department, (b) contract with the fire department of another municipality, (c) contract with a fire district, or (d) form a joint fire district with a town and other villages. Where villages have fire departments, they may also have career, volunteer, or a mix of both types of firefighters. While the reported numbers of combination fire departments vary, most seem to be located in Monroe and Westchester Counties. In Monroe County, which has 10 combination departments, nearly one third of those departments’ members are career firefighters.

State law does not allow towns to provide their residents with fire protection as a municipal function. Instead, fire protection is provided either by a fire district or through creation of a fire protection district.

There are about 1,850 fire suppression or prevention organizations and over 114,000 firefighters in the state, including over 96,000 volunteer firefighters.

The fire district system was established in the 1932, by the State Legislature as a means of insuring adequate fire protection throughout the state. Some 800 fire districts were established, primarily around the existing volunteer companies, which were originally established to protect rural villages with horse drawn apparatus.

Robert H. Fickies,
Commissioner, Averill Park &
Sand Lake Fire District No. 2



Is the number of volunteer firefighters declining?

The number of volunteer firefighters has declined by 15,000 in the past 20 years. There is also a decline in availability of volunteer firefighters, particularly in the area of emergency medical services. More and more fire districts are employing paid drivers or station masters to respond to calls during the day. While there is uncertainty about the numbers of departments with both career and volunteer firefighters, the Office of Fire Prevention and Control has a list of 40 combined fire departments, including the Fredonia Fire Department with 6 career and 130 volunteer firefighters, and the Ridge Road Fire Department in Monroe County with 50 career and 4 volunteer firefighters.

To address the decline in volunteers, the Legislature has enacted various incentive programs, such as property tax credits and the firefighter length of service award program (LOSAP) – essentially a pension-like program for volunteers. These incentive programs are offered at local option. Local LOSAPs must be audited annually by an independent certified public accountant, with the results reported to the State Comptroller. The state now offers a \$200 income tax credit for active volunteer firefighters and ambulance corps members.

What is a fire district?

A fire district is a separate unit of local government that is established for the purpose of providing fire protection and response to emergencies. A fire district need not have its own firefighters or equipment; it can contract with a neighboring municipality or district.

Fire districts are not necessarily coterminous with towns. They may span several towns or portions of towns, and a town may contain parts of multiple fire districts. In addition, the governing boards of one or more towns and one or more villages may form a joint fire district. If a joint district is formed, the municipal governing boards must adopt a local law dissolving any existing fire, fire alarm or fire protection districts contained within the joint fire district. A fire district is created, extended, or dissolved by a town board. However, such changes must be at the request of a majority of the fire district commissioners or land-owning resident taxpayers of the district, and is subject to permissive referendum. Details on how such changes may occur are in the Department of State's [publication on fire protection consolidation](#).

A fire district is overseen by an elected board of commissioners composed of five members serving five year terms. (The fire commissioners in joint fire districts may be elected or appointed.) The Office of the State Comptroller (OSC) reports that there are 867 fire districts, an increase of 20 districts in the past 20 years. The commissioners appoint the members of the fire companies within the fire district, and may provide for the removal of those members for cause. They also organize, operate, maintain and equip fire companies.



Who elects fire commissioners?

The residents of a fire district who are registered to vote may cast their ballot for commissioners in a fire district election which is held the second Tuesday of December (with limited exception). Unfortunately, few people other than friends and families of firefighters cast votes in fire district elections.

In the spring of 2007, Commission staff conducted an informal survey of participation in 2006 fire district elections. They sampled 20 town clerks in 17 counties whose jurisdictions included 62 fire districts and found that over 25% of those fire districts failed to file election results with the clerks. Of those reporting, it was found that most had fewer than 100 people voting, and in 18 out of 44 districts fewer than 50 people cast votes.

Fire District Commissioner Total Votes (December 2006 – 44 Districts Reporting)	
Number of Fire Districts	Votes Cast (Per District)
18	0 - 50
8	51 - 100
5	101 – 200
6	201 - 300
7	301 - 600

While participation in fire district elections was minimal, there were some anomalies in the voting totals for some rural towns. For example, in the Town of Greenfield (Saratoga County), 414 people cast ballots in the election for fire commissioners. However, this election followed the defeat a few months earlier of a proposition to purchase two ladder trucks (590 votes cast) and a candidate was challenging the incumbent who had been championing the purchase of the fire trucks.

Four of the districts in which the most votes were cast were in the Town of Huntington, population 195,289. The number of people voting in all of the Huntington fire districts was 2573 out of a total electorate of 125,692, or two percent of the electorate.

What is a fire protection district?

Although the term “fire protection district” is similar to “fire district,” they represent very different ways of managing fire protection. While a fire district is a separate unit of government, run by elected commissioners; a fire *protection* district is a geographic service area within a town, established for the purpose of fire protection. Towns contract for fire protection services within these districts at the expense of the property owners in that district. The contract may be with a city or village fire department, a fire district, or an independent fire company.

A town board can create a fire protection district, consolidate adjoining fire protection districts, alter the boundaries of a fire protection district, or dissolve a fire protection district on its own motion or by petition. There are 951 fire protection districts in the state, down from 1,015 in 1988.

Contracts between a town and a fire protection district vary in detail; some simply name a price for protection. The trend is for town boards to convert fire protection districts to



fire districts, placing the decisions regarding fire protection in the hands of independently elected fire commissioners.

What is an independent fire company?

An independent fire company is a special not-for-profit corporation formed to provide fire protection to a fire district, fire protection district or village under contract. The contract is with the governing body – a board of fire commissioners, town board, or village board of trustees. There are 800 independent fire corporations.

How is fire protection financed?

In cities and villages, general municipal tax levies support fire protection. In areas of the town served by fire protection districts, the town levies property tax.

A fire district has the power both to incur indebtedness and to require the levy of taxes. Fire district taxes are assessed against the taxable properties within the district and levied and collected at the same time and in the same manner as town taxes. Towns collect fire district taxes and distribute them to fire districts. These funds may be used to purchase buildings, equipment, and insurance, as well as pay for firefighter training. They may also pay for annual inspection dinners and refreshments served after meetings and emergencies.

Fire districts get over 90% of their revenue from property taxes. Total revenues raised by fire districts have increased 61% from 1995 to 2005, with an average annual increase of 4.9 percent, as reported in the [Financial Report on Fire Districts](#).

In addition to funds raised through taxes, there are two other main sources of funding. The first is funds that are donated to a fire department, such as through coin drops or other charitable fund-raising activities or paid in exchange for facility rentals or special services. The second source is a tax on certain fire insurance policies written by out-of-state insurance companies. Foreign insurance companies contribute two percent of the fire premiums written on property located in the state to be distributed to the fire departments and fire districts statewide. [Fire insurance](#) money - \$43 million in 2007 - must be used for the benefit of the fire department and its fire companies, as determined by the members. For example, fire insurance funds may be used to purchase dress uniforms, turn out gear, and office equipment; and to pay for installation banquets and holiday parties. However, those funds may not be used to fund a length of service award program, and members may not be compelled to use these monies to defray ordinary operating expenses of the fire department. (A portion of the tax is also used for the support and maintenance of the firemen's home at Hudson, New York.)

Other sources of funding include federal assistance, state grants, county subsidies, and tax-exempt bonds.



How much is spent on fire protection?

Statewide, in 2006 \$1.5 billion was spent on fire protection among counties (4% of total), cities (39%), towns (11%), villages (9%) and fire districts (37%). With such a large share of expenditures attributable to a relatively little-known unit of local government, this brief examines fire districts in more detail.

Fire districts, as autonomous units of government, report their expenditures directly to the Office of the State Comptroller. OSC reported that in 2006 fire districts spent \$601.1 million for current operations, equipment and capital outlay, and debt service.

Expenses for current operations were responsible for 64% of all spending in fire districts, with equipment and capital outlay (28%) and debt service (8%) making up the balance. This distribution of expenditures has been consistent over the past decade, and reflects the capital-intensive nature of fire protection and emergency medical services when largely provided through volunteer labor.

Fire District Expenditures For Fiscal Year Ending 2006	
Operations (salaries, benefits and contractual expenditures)	\$385.4 M
Equipment & Capital Outlays	\$169.5 M
Debt Service – Principal	\$ 34.4 M
Debt Service – Interest	\$ 11.8 M
Total Expenditures	\$601.1 M

Does the town board have approval over a fire district budget?

No. Fire district budgets are determined by boards of commissioners, and inserted, unchanged, into town budgets. Fire districts prepare a proposed budget and discuss it at a public hearing on the third Tuesday in October. Notice requirements include publishing notice of the hearing in the newspaper and posting notice on the town sign board and district website, if one exists. The budget is submitted to the town on or before November 20 each year.

Are there any limits on how much a fire district may spend?

Yes, under State law fire districts are subject to a spending limit. The spending limit is \$2,000 for the first \$1 million of assessed valuation within the district, and \$1,000 for each additional \$1 million of assessed valuation. Some expenditures excluded from the cap, such as premiums required to cover firefighters injured in the line of duty; salaries of paid firefighters who supplement volunteer forces; service award program contributions; and most forms of debt service. The State Comptroller's office is not aware of any districts at or near their limit.

Are concerns over the cost and provision of fire protection new?

No, the provision of fire service has been evolving for some time, and concerns about the way it has historically been provided have been ongoing. In 1984 the National Fire Protection Association reported in the Fire Almanac that:



The fire service and the fire protection community in America have no choice but to find more cost effective approaches to delivering fire safety to the public. In the next twenty years, the fire service will be considering new, as well as time-proven steps to achieve these cost effective goals. There will be increased consolidation of fire departments and similar functions within municipalities. Functional consolidation will be much more widespread and will include central purchasing, central dispatching and alarm service, and the pooling of training, fire prevention and emergency medical services (EMS). . . Better utilization of manpower, increased productivity, a cost conscious citizenry, and management hardened fire chiefs will be the watchwords of the next decade.

Who checks on the fire districts to make sure their finances are in order?

An independent accountant must be hired to conduct an annual audit of revenues and expenditures if the fire district, or volunteer fire company, has revenues of more than \$200,000. Fire companies with annual revenues of less than \$200,000 are not required to, but may obtain, an independent audit of revenues and expenditures. A [model RFP](#) for the hiring of an auditor is available on the OSC website. The State Comptroller also periodically audits fire districts. Recent audits can be found on the Comptroller's [website](#).

Fire districts must also submit annual financial reports to the Office of the State Comptroller. However, financial information relating to fire *protection* districts is included in town report, as fire protection districts are administrative units of a town.

How do fire districts pay for building projects or expensive pieces of equipment?

According to the [Office of Fire Prevention and Control](#), there are 2824 fire stations, 5563 fire engines, 1712 tankers, 915 aerial devices, and 2360 miscellaneous vehicles in the fire service in New York State. In addition, there are 1046 ambulances.

To pay for buildings or expensive equipment, fire districts may either save up the money over time or borrow the money. To save for anticipated expenses, fire commissioners can pass a resolution creating a reserve fund to finance capital projects. The decision to spend the money is published in a legal notice, and is subject to mandatory referendum. The district may establish a "specific" fund for the construction, reconstruction or acquisition of a *specific* capital improvement or the acquisition of *specific* equipment; or a "type" fund for the construction, reconstruction or acquisition of a general type of capital improvement or the acquisition of a type of equipment.

Fire districts may borrow money by issuing bonds to finance capital projects. In addition, the Office of Fire Prevention and Control administers the emergency services loan program which allows fire districts and any municipality operating fire or emergency medical services to borrow money at low interest. The loan board gives preference to applications which demonstrate the greatest need, joint applications, and applications addressing compliance with federal and state laws. The expenditure authority in SFY 06-07 was \$7,346,600. Sixty percent of the loans were made to fire departments with annual budgets of less than \$100,000; and the law requires that at least 50% of loans



be made to fire and ambulance departments staffed exclusively by volunteers whose annual budgets do not exceed \$100,000.

What say does the public have in capital purchases by fire districts?

The resolution by a board of fire district commissioners which establishes a capital reserve fund is subject to mandatory voter referendum. In addition, expenditures for general items from a “type” fund are subject to permissive referendum.

To issue debt fire districts must attain approval for their capital investments from district voters through a “special election.” A recent change in the law intended to improve voter turnout now requires that all special elections, such as those to approve bonds, be held on a Tuesday that is not a public holiday. An example of bond vote turnout is 68 voters who approved a \$3.2 million firehouse in Greece. Much of the area covered by the new firehouse is within 1½ miles of other firehouses.

Newsday reported that when Coram Fire Department held a bond vote in 2000 to finance the biggest, most expensive firehouse on Long Island only 242 people voted. At less than 2% of registered voters, at least 138 of those votes were cast by department members or their relatives. The referendum passed, and the firehouse was built at the cost of \$7.7 million. Property tax revenues collected by the Coram Fire District were the eighth highest amount in the state in 2005 at just over \$5.4 million.

Are there any concerns about spending by volunteer fire departments?

In 2005 [Newsday](#) did a series of investigative articles raising questions about the effectiveness and efficiency of the volunteer fire service on Long Island. The articles indicated that Long Island fire forces have accumulated large amounts of equipment and built a large number of fire houses relative to the population they serve. According to Newsday, Long Island has more fire apparatus than New York City and the city and county of Los Angeles combined, which protect almost three times as much land and six times as many people while answering more than 12 times as many calls for help. Moreover, despite this investment, emergency response times are often slow, indicating that investments are not well targeted.

This is not just a downstate phenomenon. The Rochester Democrat and Chronicle reported in 2007 that Irondequoit has a pumper truck for every 4,256 residents while Rochester has one for every 12,417 residents. Some spending on trucks has been driven by a 1987 national safety standard that requires firefighters to ride in enclosed cabs.

What kind of training must fire district commissioners complete?

In 2006, State law began requiring that all fire district commissioners complete financial training within 270 days of taking office each time they are elected, re-elected, appointed or re-appointed. The training must cover legal, fiduciary, financial,



procurement and ethical responsibilities, and such other topics as may be prescribed by the State Comptroller.

One issue being addressed by the training is conflicts of interest. Some volunteer firefighters may find themselves in a position to gain financially from their role in the fire service, such as when they serve as brokers for the purchase of fire equipment, or provide other supplies or services to the fire department. There is a new requirement that every fire company either under the control of a municipality or fire district, or under contract with a municipality or fire district to provide fire protection or other emergency service, adopt a [code of ethics](#) providing guidance and standards of conduct reasonably expected of the officers, employees, and volunteer members. Included in the code of ethics must be standards relating to disclosure of interest in legislation before the local governing body, holding of investments in conflict with official duties, future employment and other standards of conduct.

Another new training topic is travel at taxpayer expense. The legislature modified travel rules such that conference travel by fire district volunteer firefighters must be for official business, using a “cost-effective and reasonable method of travel” and may be charged only with the prior approval of the board of fire commissioners. Local travel must be authorized by the chief of the department, and mileage allowances for the use of personal vehicles in the performance of official duties may not exceed the federal reimbursement rate.

