The Real Facts About a Professional Fire Service
THE PROVISION OF FIRE SERVICES IN NEW YORK STATE:

MYTHS AND ISSUES INVOLVING THE REPLACEMENT OF PROFESSIONAL FIREFIGHTERS WITH VOLUNTEERS

Prepared by the New York State Professional Firefighters Association

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INTRODUCTION

Set against the backdrop of a real property tax cap and claims of fiscal stress, local governments in New York State are looking for ways to control costs. While considerable debate could be had about the true extent of local government fiscal stress and the policies and factors that have created such stress where it exists, the purpose of this report is to more closely examine one of the “cost-control” measures that a handful of local governments in New York are either considering or have already implemented. Specifically the replacement of paid professional firefighters with volunteers.

The National Volunteer Fire Council estimates the number of all-volunteer fire departments nationwide at just over 19,800, with another 7,768 departments classified as combination departments (mix of volunteers and professional firefighters). Nationwide, the number of professional-only fire departments is estimated at 2,477.1

A similar mix of paid and volunteer fire departments exists in New York State. The New York State Office of Fire Prevention and Control estimates that there are approximately 1,693 all-volunteer municipal fire departments in New York State. A database compiled and maintained by the New York State Professional Firefighters Association (NYSPFFA) shows there are 50 municipal fire departments in New York State classified as combination departments and 48 paid-only departments.2

As local governments look to find ways to control costs and with the volunteer fire service model already in existence, one oft-considered strategy is to replace professional firefighters with volunteers. The rationale offered by local governments that resort to these measures (in whole or in part) is that significant cost savings can be generated without a diminution of services.

The NYSPFFA recognizes that volunteers have an important role to play in the provision of fire suppression and prevention services in New York State, particularly in rural areas. However, the NYSPFFA feels it is important to address some of the issues typically ignored by those who advocate replacing professional firefighters with volunteers.

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1 Volunteer Fire Service Fact Sheet
2 Exclusive of airports and other specialized facilities.
I. THE COST OF VOLUNTEER DEPARTMENTS: VOLUNTEER DEPARTMENTS ARE NOT FREE

Advocates of replacing paid professional firefighters with volunteers will often point to some study that purports to measure the cost savings of volunteer firefighters. However these studies rarely, if ever, incorporate the existing costs of volunteer departments into the analysis. In effect, the studies are written as if volunteer fire departments are without cost, clearly not the case.

In fact, the NYSPFFA is not aware of a single study that has measured the total spending of volunteer fire departments, either nationwide or in New York State. Without a baseline measure of what volunteer fire departments currently spend, there is no way to reliably measure the cost savings that might result from replacing professional firefighters with volunteers. Thus any conclusions or data drawn from existing studies that claim to measure such cost savings have to be viewed with considerable skepticism.

The volunteer departments in New York State organized as fire districts are supposed to annually submit a report of their financial operations to the New York State Comptroller. According to the Financial Data for Local Governments database maintained by the New York State Comptroller there were 885 fire districts in New York State in 2013, 815 of which reported financial information. In 2013 these 815 fire districts, a handful of which employ professional firefighters, spent a total of $777.7 million (or an average of $954,000). If we assume this average level of spending for the 70 fire districts that had not reported financial information for 2013, the total spending of the 885 fire districts in New York is estimated at $845 million.

However, the approximately 950 volunteer departments in New York State organized as non-profit fire protection districts do not have to file annual financial reports with the State Comptroller’s Office. Although the State Comptroller collects and reports spending for fire protection services by Towns and Villages (a combined $301.9 million in 2013), the majority of which are presumably contracting with volunteer fire districts and/or fire protection districts, the spending reported by the State Comptroller’s office includes some all-paid and combination departments, but most importantly, does not include non-municipal sources of spending that volunteer departments garner from other revenue sources.

The bottom line is that the total amount of spending by volunteer fire departments in New York State is not currently known.

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3 As of April 15, 2015.
This information deficiency was identified over 25 years ago by the Legislative Commission on State-Local Relations and as recently in June 2010 by the Erie County Comptroller’s Office.

The 1988 Legislative Commission on State-Local Relations report entitled *New York’s Fire Protection System: Services in Transition* noted that “It is not currently possible to calculate the total revenue of fire companies or the total statewide expenditures for fire suppression services.”

The June 2010 report entitled *A Review of Fire Protection in Erie County* prepared by the County Comptroller noted that “Obtaining financial information for this report was extremely difficult demonstrates a lack of transparency and consistency for the reporting of costs associated with and effectiveness of fire protection in Erie County.”

Accurately determining the spending attributable to volunteer departments would require obtaining the budgets or other financial reports of each of the some 1,700 volunteer departments in the State, a task beyond the scope of this study. Regardless of this difficulty, the information that is available indicates that spending by volunteer departments in New York State is significant.

For example, a November 2005 series of investigative articles by *Newsday* entitled ‘Fire Alarm’ estimated the cost of volunteer fire protection on Long Island to be more than $319 million annually.

The *Newsday* investigation also revealed that Long Island fire agencies owned more than $1 billion worth of buildings and equipment and had more fire apparatus than New York City and the city and county of Los Angeles combined, departments that protect six times as many people, three times as much area, and respond to twelve times as many calls.

The June 2010 study entitled *A Review of Fire Protection in Erie County* reported that the 93 volunteer fire departments operating in Erie County had combined spending of approximately $46.5 million in 2009. These 93 departments had a total membership of 4,600 volunteers.

If the Erie County figures are applied to the 1,693 all-volunteer departments in New York State with approximately 96,000 members, this would result in total spending statewide by volunteer fire departments in New York State being estimated at between $847 million and $970 million annually.4

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4 In addition to the direct spending of volunteer fire departments, another cost to the public is the value of the income and property tax breaks available to volunteer firefighters. These financial incentives are discussed later in this report.
Not only are volunteer departments not free, but they are not necessarily a better bargain for taxpayers than departments with professional staff. As part of the ‘Fire Alarm’ series of articles published by *Newsday* the cost of fire protection in the Village of Garden City, one of only two fire departments on Long Island to have professional firefighters to augment volunteers, was compared to the cost of fire protection elsewhere on Long Island.

The *Newsday* analysis found that Garden City’s $5.4 million for fire services (including pensions and other benefits) was exceeded by two volunteer departments on Long Island (Hicksville and Coram). Furthermore, seven volunteer departments were found to cost more than Garden City on a per call basis and twenty volunteer departments cost more than Garden City on a per resident protected basis.

A precise calculation of the total annual cost of volunteer fire protection in New York State is not currently available. However the available data show that it is significant, very likely in excess of $1 billion annually.

Without a comprehensive accounting of the true and total cost of volunteers it is not possible to accurately measure the cost savings (if any) that might accrue from replacing professional firefighters with volunteers.
II. THE NUMBER OF REPORTED VOLUNTEERS:
WHAT DOES IT REALLY REPRESENT?

In addition to claims of cost savings, advocates of replacing professional firefighters with volunteers point to the large pool of reported volunteers as proof that professional firefighters can be replaced without services being impacted. Nationally, the National Volunteer Fire Council reports that there were over 786,000 volunteer firefighters in 2013. In New York State the Office of Fire Prevention and Control estimates there are over 96,000 volunteer firefighters.

Firefighters are routinely called on to perform a variety of tasks. However, for the general public the most important function a firefighter provides is responding to, and being able to interior fight, a structure fire. Every single one of the more than 18,000 professional firefighters employed by municipalities or fire districts in New York State is trained and qualified as an interior firefighter.

The same cannot be said about volunteers. In response to a direct inquiry from the NYSPFFA, the New York State Office of Fire Prevention and Control admits to not having a reliable estimate of the number of volunteers trained (and physically able to work) as interior firefighters. However the available evidence suggests that a fraction of the reported 96,000 volunteers in New York State are trained as interior firefighters. And those that do have the required training may not be able to respond to calls. This issue was noted in the June 2010 report entitled A Review of Fire Protection in Erie County:

“However, the number of volunteers reported may not be truly representative of the manpower available to a fire company. Interviews with members of local fire companies revealed that some volunteers are carried on rosters when those volunteers, through age or infirmity, are unable to perform many of the physical tasks needed to fight fires. Additionally, training is required to perform some tasks, such as entering a burning building. Not all volunteers have obtained this or other specialized training. Last, and most importantly, not all volunteers are able to respond to fire calls at all times of the day.”

This discrepancy between the number of reported volunteers and the number who are actually trained and available to regularly respond to fire calls is not a situation confined to Erie County. Investigation by the NYSPFFA reveals similar situations all across New York State.

- One western New York fire district claims to have between 55 and 60 volunteer firefighters available to supplement professional staff. A review of the volunteer membership roster shows only 20 of the volunteers are qualified as interior firefighters. And of those 20, four are either chiefs who don’t perform interior work or are elderly and haven’t performed interior work in several years.
In one Hudson Valley combination department, the multiple volunteer fire companies that serve the municipality claim to have between 180 and 200 members. However a review of the volunteer membership roster reveals that only 22 of the volunteers are qualified as interior firefighters and only 12 are qualified as exterior firefighters. Over 115 are not active or are associate members; 9 are deceased; 10 are either disabled, resigned or have been terminated from the department(s); and more than 15 are fire police in excess of 60 years old.

In one western New York combination department the multiple volunteer fire companies that serve the municipality claim to have 100 members. This has been used as justification by municipal leaders to keep professional staffing to a minimum. However a review of the volunteer membership roster reveals that only 7 of the volunteers are qualified as interior firefighters. As a result, there have been several instances where the OSHA Two-In/Two-Out Regulation cannot be met without mutual aid from a neighboring municipality that maintains professional staffing at higher levels.

One upper Hudson Valley New York Combination Fire District reports having 110 volunteer firefighters. A review of the volunteer roster reveals 1 member being deceased, 2 who moved or otherwise left the department, and 42 without any gear and who don’t respond to calls of any kind. Of the remaining 65 members, 49 are counted as interior firefighters, although their status is questionable given the lack of information regarding annual OSHA training. A review of call data for the nearly 400 calls the department received between September 2014 and January 2015 (all of which are automatic mutual aid) reveals that there was no volunteer response in approximately 8% of the calls. As a result and because of department policy and limited professional staffing, this department failed to get a fire truck to these calls.

In another western New York municipality, the multiple volunteer fire companies that serve the municipality report having approximately 65-70 active volunteers, 15 of which are qualified as interior firefighters. A review of response information for 91 fire and motor vehicle accident calls during a 4-month period at the end of 2014 and beginning of 2015 shows an average response of just 4 volunteers per call. The average response on the part of interior qualified volunteers was 1 per call.
In one combination department located outside of New York City, the number of professional fighters has been reduced by one-third over the last decade through both layoff and attrition. Municipal officials have cited the need to cut costs and the availability of approximately 100 volunteers as justification. However, a review of the volunteer membership roster reveals that only 9 volunteers responded to more than one-third of the department’s nearly 1,000 calls in 2014, while 38 volunteers responded to less than 10%.

One western New York combination fire district reports having 15 volunteer firefighters, 5 of whom are qualified as interior firefighters, available to supplement professional staff. A review of call data from the more than 700 calls the Department handled in 2014 shows that there was no volunteer response of any kind in 22% of the calls. In addition, none of the 5 interior firefighters responded in over 50% of the 700+ calls.

The fact is that no-one currently understands what the reported 96,000 volunteer firefighters in New York State actually represent. The available evidence suggests that there are far fewer volunteers who are trained and routinely responding to fire calls.

The NYSPFFA recognize and respect the contributions made by volunteers trained as exterior firefighters or to handle scene support outside of the hot zone. However, the NYSPFFA firmly believes that without a real understanding of the number of volunteers trained as interior firefighters and their availability to respond to calls whenever they might occur, it is both impossible and dangerous to assume that professional firefighters can be replaced by volunteers without public safety and services being compromised.
III. THE DECLINE IN THE NUMBER OF VOLUNTEERS AND THE RELIANCE, COST AND EFFICACY OF FISCAL INCENTIVES

While there is uncertainty over what the number of reported volunteer firefighters in New York State (and nationally) actually represents, what no-one questions is that the number of volunteer firefighter has been declining. This decline has happened despite the multiple and varied financial and other incentives that have been offered in an attempt to recruit and retain volunteers.

Trends in Volunteer Firefighter Membership

According to the National Volunteer Fire Council, the number of volunteer firefighters nationwide has dropped by approximately 12% since 1984, from nearly 898,000 to approximately 786,000. In New York State, it is estimated that the number of volunteer firefighters, currently estimated at approximately 96,000, has dropped by approximately 15,000 (14%) over the past twenty years. It should be pointed out that estimates regarding the number of volunteer firefighters in New York State are only that…estimates. As noted in the previous section, many volunteer departments report manpower numbers based on persons listed as “members”, but who are not actively responding to fires or other calls.

Regardless of how the volunteer numbers are tabulated, the reality being felt across the country is that there is a serious shortage of active volunteers in many departments, particularly during daytime hours. In recognition of this problem, numerous studies and articles have been written in the last twenty years exploring the causes of the decline in the number of volunteers and offering recommendations designed to stem the tide of declining membership and successfully recruit and retain volunteer firefighters.

Reliance on Financial Incentives

Many of the strategies used by volunteer departments to attract and retain volunteer firefighters are financial in nature. The May 2007 study by the U.S. Fire Administration entitled Recruitment and Retention in the Volunteer Fire Service: Challenges and Solutions noted that “The 2005 sampling of volunteer departments revealed that of the 25 factors that assisted retention, all but 4 had a fiscal overture.”

The major financial items cited in the report included state or local tax credits; Length of Service Pension Award Programs; tuition assistance; paying volunteer stipends or reimbursing volunteers for the general expense of responding to calls; access to group health and dental insurance programs; and group rates for auto and home insurance.
A study specific to New York State is a November 1998 report entitled Recruitment and Retention of Volunteer Firefighters in Erie County, New York. The report, authored by a Fire Protection Specialist with the New York State Office of Fire Prevention and Control, cited a 30% personnel shortage among volunteer fire departments in Erie County and examined several types of volunteer recruitment/retention programs with a goal of identifying options appropriate for Erie County. Among the programs cited were:

- The Pound Ridge Fire Department (Westchester County) purchased a three-bedroom house close to the firehouse and rented it out to firefighters at a reduced rate in exchange for at least one of the firefighters covering a shift at the firehouse.
- A fire department on Long Island offering its firefighters $20,000 in college tuition aid.
- Service award programs that allow volunteers to collect a “pension” when they retire.

The ‘Fire Alarm’ series of investigative reports published by Newsday in November 2005 noted that Long Island fire departments used a variety of incentives to attract volunteers. Among those identified were the construction of extravagant firehouses (two of which were identified as having swimming pools); one department owning a 129-acre Adirondack hunting camp; and another department’s firefighters benevolent association owning a vacation lodge in the Poconos.

In New York State, there currently are three predominant incentives offered to attract and retain volunteer firefighters: (a) property tax exemptions; (b) a state income tax credit; and (c) length-of-service award programs.

**Property Tax Exemptions**

A tax benefit available to volunteer firefighters in certain areas of the State is a property tax exemption. The exemption, first enacted in Rockland County in 1999, is offered at local option in 29 counties. The exemption provides that the “…primary residence owned by an enrolled member of an incorporated volunteer fire company, fire department, or ambulance service is partially exempt from general municipal taxes and special ad valorem levies so long as the property owner has been such a member for at least five years.” At local option and with certain restrictions, the exemption can be provided for the life of an enrolled member with at least 20 years of active service and for school district taxes.

For general municipal taxes, the exemption is 10% of assessed value up to $3,000 times the latest state equalization rate, except in certain counties\(^5\) where the exemption is 10% of assessed value without any specified dollar limit.

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*\(^5\) Clinton, Montgomery, Nassau, Suffolk and Westchester.*
The State Department of Taxation and Finance does not have an estimate of the value of this exemption in terms of how much property tax revenue is lost to local governments. However 2014 tax roll data show that nearly 16,200 exemptions are claimed statewide\(^6\) and that the total equalized (market) value of the exemptions is over $483 million.

**State Income Tax Credit**

In response to lobbying by volunteer emergency workers and in an attempt to assist with retention and recruitment, in 2007 New York State began offering an income tax credit of $200 to volunteer firefighters and ambulance workers. The definitions provided with the instructions to claim the credit note that an “active volunteer firefighter means a person who has been approved by the authorities in control of a duly organized New York State volunteer fire company or New York State volunteer fire department as an active volunteer firefighter of the fire company or department and who is faithfully and actually performing service in the protection of life and property from fire or other emergency, accident or calamity in connection with which the services of the fire company or fire department are required.”

The New York State Department of Taxation and Finance reports that in 2012 there were 70,861 claims for this credit worth $15.4 million. No information was available as to what portion of the 70,861 claims were volunteer firefighters and what portion were volunteer ambulance workers.

**Length of Service Award Programs (LOSAP)**

Service award programs for volunteer firefighters in New York State were authorized by legislation which became effective on September 1, 1989. The programs, established at local option and administered at the local level, provide municipally funded retirement benefits based on an individual’s length of volunteer firefighting service. The programs can be either defined benefit programs or defined contribution programs.

The State Comptroller’s Office estimates that there are currently some 600 LOSAP programs in existence in New York State. Information provided by the State Comptroller’s Office shows that:

- In 2013, the 335 LOSAP programs for which financial information is available\(^7\) reported contributing $47.2 million to the programs and spending another $2.4 million on administrative costs.

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\(^6\) No information is available as to what portion of the 16,200 claims were volunteer firefighters and what portion were volunteer ambulance workers.

\(^7\) As of May 13, 2015.
At the end of 2013, the actuarial present value of the benefits accrued under 278 defined benefit LOSAP programs for which data was available is $546.4 million.

At the end of 2013, the assets reported as being accumulated in the 57 defined contribution LOSAP programs for which data is available was $31.8 million.

Extrapolated over the 600 LOSAP programs estimated to exist in the State, it can be estimated that some $88.8 million was spent in 2013 for contributions to (and the administration of) volunteer firefighter pensions. In addition, it can reasonably be estimated that these 600 programs have accumulated over $1 billion in accrued benefits.

When LOSAP programs are audited by the State Comptroller’s Office it is not unusual to find that benefits are being provided to a greater extent than is permitted by law. Audits conducted over the last few years have found credits/points being given to members who did not actually participate in a particular event for which credits/points were awarded; volunteers receiving double credits/points for a single event; departments failing to maintain sufficient records to support credits/points that were awarded to volunteers; and departments adopting LOSAP point systems that are inconsistent with General Municipal Law.

**The Effectiveness of Financial Incentives**

With volunteer membership declining and with some departments increasingly resorting to broader and more generous financial incentives to attract retain volunteer firefighters, the critical issue becomes determining whether financial incentives have been, or can be, effective in achieving the goal of attracting and retaining volunteer firefighters.

In answering this question, it is important to consider the causes that have been identified as contributing to the decline in the number of volunteer firefighters, both nationwide and in New York State. While studies have identified various causes, two that are cited as figuring most prominently in the decline in the number of volunteers are (1) time demands and (2) socio-economic trends.

Time demands come from many directions: job and family responsibilities; training requirements; departmental fund-raising requirements; increasing call volume and departmental administration duties.

Socio-economic trends that have contributed to the decline in the number of volunteer firefighters include the high cost of living and lack of affordable housing in large suburban areas; the need to commute outside of the local area to work; the increasing transience of many large suburban and urban areas; and, in smaller and rural areas, the replacement of main street businesses with larger corporate entities with ownership and management less willing to let employees leave when the alarm sounds.
Clearly, the time demands and socio-economic trends impacting the number of persons willing and able to serve as volunteer firefighters are very powerful and indicative of larger economic and sociological forces. It suggests that fiscal incentives may not be an effective tool for recruitment and retention unless they are large. Of course, if the fiscal incentives become too large, then the cost of volunteers begins to approach that of paid firefighters, but without the training, guaranteed 24-hour coverage, and/or long-term career commitment provided by professional firefighters.

The November 1998 study entitled Recruitment and Retention of Volunteer Firefighters in Erie County, New York reported that Length of Service award programs, aside from having high startup costs, appear to retain members for a couple of years and do not interest the younger members who are many years away from collecting benefits. The study cited an August 1998 Buffalo News article in which a local volunteer chief is quoted:

“Most of the service award programs turned out to be a quick fix. A lot of guys who left the fire service came back long enough to qualify, then it was out the door again. Worse, the promise of pension money in the distant future has done little to spur the recruitment of young firefighters.”

This observation was affirmed in the July 2001 study by the New York State Comptroller’s Office entitled A Report on Volunteer Firefighter Length of Service Award Programs. The report assessed the success that Length of Service Award Programs (LOSAP) had in recruiting and retaining volunteer firefighters and concluded that, aside from an initial spike in membership following establishment of a LOSAP, the programs might not be effective in recruiting and retaining volunteers.

The May 2007 study by the U.S. Fire Administration entitled Recruitment and Retention in the Volunteer Fire Service: Challenges and Solutions concluded that while direct monetary incentives can help with retention, “…they are not the best method to retain members. Departments that use direct monetary incentives often find themselves having to deal with squabbles by members over money…”

The factors causing the steady decline in the number of volunteer firefighters are both numerous and powerful. The available evidence suggests that financial incentives have limited value in attracting and retaining volunteers. Indeed, one need look no further than the estimated 14% drop in the number of volunteer firefighters in New York State over the last twenty years despite the implementation of many financial incentives as proof of the ineffectiveness of such programs.

8 LOSAP; state income tax credits and property tax exemptions for example.
The NYSPFFA believes that careful consideration needs to be given to policies designed to provide additional monies to programs that may prove to be largely unsuccessful in recruiting and retaining volunteer firefighters.
IV. TRAINING AND QUALITY OF SERVICE

An important consideration in the decision to replace professional fire fighters with volunteers is the issue of firefighter training and the quality of services provided. Public officials who advocate for the replacement of professional staff with volunteers suggest, either explicitly or implicitly, that there will be no diminution of services and that public safety will not be compromised. However, this claim flies in the face of logic and actual experience. Professional firefighters, due to training and experience, are going to be more productive and provide higher quality service.

New York State Training Requirements

The State’s training requirements for professional firefighters are significantly more stringent and comprehensive than that for volunteer firefighters. Professional firefighters must complete a minimum of 229 hours of initial training and must pass a Candidate Physical Ability Test to gain permanent appointment from Civil Service. In addition, a minimum of 100 hours of annual in-service training is required.

Depending on their level of interest and commitment, volunteers can have different levels of training. However a volunteer firefighter can have as little as 15 hours of initial training and 8 hours of annual in-service training.

If professional firefighters are appointed to a first line supervisory position, they are required to complete a 4 week First Line Supervisory Training program at officer school in New York City or the Buffalo/Erie County Training Academy. The officers of paid departments are qualified by experience in fire fighting and by examination. In comparison, there is no statewide requirement regarding the training of volunteer supervisory personnel.

Quality of Service

Again, the NYSPFFA recognizes that volunteer firefighters have a role to play in fire prevention and suppression. However, and without minimizing the services provided by volunteer firefighters, there can be little disagreement with the claim that paid professional firefighters provide a higher quality and more consistent service:

- Emergency response is the primary focus of a paid professional firefighter. They do not have conflicts between volunteering for the fire department and working for another employer.
- There is little turnover with paid professional firefighters. Thus, they gain a higher level of proficiency and craftsmanship than does the volunteer firefighter.
Successful emergency response is based on teamwork. It is essential that everyone in the company know what has to be done at a fire scene and exactly what his/her task will be. Professional firefighters have definite responsibilities with each firefighter performing assigned tasks as part of the larger team. Numerous jobs have to be done simultaneously, and this is only consistently possible through pre-arranged assignments. Departmental discipline and the chain of command are consistently in place long before the alarm. Volunteers respond in different configurations, from different directions and at different times. With volunteers, it is never known which officers will be available or whether they will be on the scene early in the incident.

The fire service is becoming more technical and the need for specialized training more necessary. Mastering these increasingly technical skills, while an integral part of the professional firefighter's job, may require more of a training and time commitment than some volunteers are willing or able to undertake.

Available survey data show that paid fire departments have a significantly shorter average turnout time compared to volunteer departments. This is an important consideration when responding to life and property-threatening incidents.

The Impact of EMS

One aspect of replacing professional firefighters with volunteers that gets overlooked is with respect to EMS services. EMS run volumes are increasing and have been cited as one of the factors contributing to the decline in the number of volunteer firefighters.

Every professional firefighter employed by a municipality in New York State is trained in Basic Life Support (BLS) and is required to maintain such training throughout his/her career. In fact, the majority of professional firefighters in the State as a condition of their employment are required to maintain EMT certification and an increasing number are opting for Paramedic status.9

This means that at a minimum and regardless of whether a specific department is running an ambulance transport service, any professional firefighter in New York State responding to any call can (among other things) perform CPR; administer Nitroglycerin to a patient with angina; administer breathing treatments to patients with asthma; administer glucose to diabetic patients in hypoglycemia; apply cervical collars to accident victims and other patients that need stabilization; and apply bandages, splints and tourniquets to patients with trauma injuries.

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9 It is not unusual for a professional firefighter to be an EMT for over 20 years and a Paramedic for over 10 years.
This is not true of volunteer firefighters. Unless a volunteer firefighter has received the necessary training, he/she cannot perform BLS services. Thus when a municipality opts to replace a professional firefighter with a volunteer, that municipality may be reducing the level of EMS services being provided to the general public. This is important as studies have demonstrated that the faster you can get emergency medical personnel on the scene, and the higher the level of trained personnel responding, the better the patient outcome.
V. ACCOUNTABILITY

A final issue relating to the efficacy of volunteer versus professional firefighters is with regard to accountability, both mission and financial.

Mission Accountability

Professional firefighters are part of a larger bureaucratic structure that assures that community priorities are being met. The executive and/or legislative governing body in the employing municipality ultimately has final control over determining service priorities; assuring adequate and appropriate staffing; instituting appropriate training and readiness programs; and establishing service protocols.

While most volunteer departments work toward the common goals, priorities and interests of the community they service, the self-governing aspect of volunteer departments means there is the potential for dangerous exceptions.

An example of this occurred in the Town of Niagara approximately 15 years ago. A study found that the two volunteer departments that served the Town had built response structures around missions that may have not been clear to the Town or its citizens; the departments had engaged in unhealthy and dangerous competition for members; the departments lacked the leadership of seasoned, long-standing members; and that neither department was prepared to handle an incident of any consequence in the largely urban setting of the Town. As a result of the study, a recommendation was made to suspend one of the department’s response capabilities until the Town Board was confident that lifting the suspension would not pose a risk to the community or member of the department.

The ‘Fire Alarm’ series of investigative reports published by Newsday in November 2005 noted that despite the Nassau County charter requiring fire commissioners to recommend the standardization of equipment, it hadn’t been done.

“Elmont fire hydrants only accept one type of fire hose, while Roosevelt hydrants need a different one and Garden City hydrants a third. So, departments must carry a variety of special hose adapters to help at neighbor’s fires. Some have taken to color-coding their equipment to ease the confusion.”

Financial Accountability

The municipal government structure that most professional firefighters operate under provides for a level of financial oversight and segregation that does not exist with most volunteer departments. As a result, the potential for financial problems is much larger for volunteer departments.
The New York State Comptroller audits the financial operations of all types of municipal governments in the State and makes those audits available on its website. Between January 2012 and May 1, 2015 (a period of 40 months), the Comptroller’s Office issued a total of 210 audits of fire districts and fire protection districts, the overwhelming majority of which identified issues that call into question whether public moneys are adequately safeguarded and financial activity is properly recorded and reported.

A review of the audits reveals a wide range of financial issues common to fire companies, including (but not limited to):

- Failing to file required financial reports;
- Maintaining excess levels of fund balance and improper establishment of reserves;
- Poor cash management policies including a failure to properly account for cash receipts;
- Payment of claims without supporting vouchers or other documentation;
- Failure to seek competitive bids; and
- General poor oversight and shoddy bookkeeping.

Examples since the beginning of 2012 showing the range and type of issues identified by the Comptroller’s audits include:

- A May 2012 audit found that the Arlington Fire District spent $108,000 for three sport utility vehicles without having completed a needs assessment and that none of the three vehicles had been put into service 20 months after purchase.
- A December 2012 audit of the Brentwood Fire District found that because of poor budgeting on the part of the District’s Board of Fire Commissioners, the District accumulated surpluses totaling nearly $5.2 million for the five-year period ending December 31, 2011. Despite significant accumulated funds, the District overrode the 2% tax cap and raised taxes 12% in 2012.
- A July 2013 audit of the Middle Island Fire District found that the Board of Fire Commissioners did not prepare budgets in the format prescribed by the State or prepare budgets based on reasonable estimates. As a result of routine overestimation of expenditures the District generated operating surpluses totaling over $2.5 million between 2009 and 2012.
- A July 2013 audit of the Lansing Fire District found that the District routinely adopted unrealistic budgets that resulted in fund balance levels increasing significantly. At the end of 2012 the total fund balance was in excess of 100% of the subsequent year’s appropriations and was projected to remain such through 2031. The audit found that “The District continues to raise taxes unnecessarily even though it has excessive fund balance.”
A May 2014 audit of the Claryville Fire District found that the District’s Board of Fire Commissioners consistently adopted budgets that included real property taxes to finance new equipment and/or upgrades and repairs to existing equipment, much of which was never purchased. The result was an increase in the District’s real property tax levy of 21% between 2009 and 2013 despite emergency call responses remaining flat during this period.

Multiple audits identified instances where fire company money was stolen, misappropriated or unaccounted for and in which the results of the audit were turned over to law enforcement for follow-up.

An issue identified by the Comptroller’s Office in many of the audits was a failure to file required financial reports. As noted in Section II of this report, as of April 15, 2015 nearly 70 of the 885 fire districts in New York State had not filed the required annual financial reports for 2013 with the State Comptroller. A review of the Comptroller’s audits reveals multiple instances where financial reports weren’t filed for a decade or more.

And as noted in Section III of this report, as of mid-May 2015 only 335 of the estimated 600 LOSAP programs in New York State (56% of the total) had filed financial reports for 2013 with the State Comptroller’s Office.

This failure to publicly report basic financial information has also noted elsewhere.

The ‘Fire Alarm’ series of investigative reports published by Newsday in November 2005 found that only one in five (20%) volunteer departments on Long Island were filing the required federal tax returns on donations they solicited.

And in the July 2010 report entitled A Review of Fire Protection in Erie County, the Erie County Comptroller noted that a number of fire companies organized as non-profits that should have filed IRS Form 990, because their revenues or expenses exceeded $25,000, did not.

The NYSPFFA finds it both ironic and troubling that financial restraint is cited as one reason to replace professional firefighters with volunteers, yet the overwhelming majority of the audits that have been conducted by the State Comptroller’s Office of fire districts and non-profit fire companies since 2012 find that adequate fiscal oversight and control is lacking.
VI. RECOMMENDATIONS

The goal of every community is to provide reliable and effective fire protection at an affordable cost. Over the last twenty to thirty years the presumptive strategy to meet this goal has been to consider replacing professional firefighters with volunteers. However recognizing the issues raised in this report, the NYSPFFA believes that this strategy is flawed. In fact the NYSPFFA believes the solution is just the opposite, that professional firefighter staffing should not be eroded and that professional firefighters should be used to supplement volunteers.

Volunteer fire departments face a host of challenges, not the least of which is the decline in the number of volunteers. Many residential “bedroom” communities now find themselves with a critical lack of manpower due to increasing time demands of job and family; increasing call volume primarily for EMS; fewer volunteers working in the communities in which they live; and employers increasingly resistant to allowing volunteers to leave work to respond to alarms. Financial incentives have been shown to be moderately effective at best in overcoming the powerful economic and demographic forces that have contributed to the decline in the number of volunteers.

As a result of volunteer shortages, many communities have found themselves faced with a serious disruption in the provision of fire suppression and prevention services. In recent years, several communities in New York State have abandoned the all-volunteer concept in favor of a combination department, in large measure due to volunteer shortages.

As policy makers consider the future of the fire services in New York State, the NYSPFFA believes that careful consideration needs to be given to all of the relevant issues, not just cost.

Recommendation #1: Address the Lack of Data Regarding Volunteer Departments

As noted in this report, no-one currently knows what volunteer fire protection in New York State costs. And no-one knows what the reported 96,000 volunteers currently represent in terms of training or availability. The NYSPFFA believes that there needs to be more transparency and information regarding the volunteer fire service in New York State.

In April 2008 the New York State Commission on Local Government Efficiency and Competitiveness (the “Lundine Commission”) released a report that, among other things, examined fire protection in New York State. The NYSPFFA support three of the Commission’s recommendations that address the lack of information that currently exists.

“Require that contracts with fire protection districts list categories of expenses so that officials and the public will have a better understanding of the costs of fire protection.”

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10 Including volunteer availability and training and accountability and oversight.
“Require local governments to annually disseminate information on the costs for local fire protection, including the names and locations of fire districts and fire companies, their annual budget, and debt.”

“Require a state study of how fire protection is provided, including the numbers and types of entities providing protection, the geographic size and demography of service areas, response rates, costs, numbers of volunteer and career firefighters, and training received.”

**Recommendation #2: Supplement Volunteers with Professional Firefighters**

The NYSPFFA would like to see serious consideration given to the concept of consolidation of volunteer departments, supplemented with professional staff.

A 1987 study entitled *The Future of Fire Service in New York* recommended town- or county-wide fire departments modeled after the countywide departments in Virginia and Maryland that surround Washington D.C. These departments would effectively be combination departments, with paid professional firefighters and volunteers.

The study, co-authored by a Past President of the New York State Association of Fire Chiefs, a Past President of the New York State Association of Fire Coordinators, and the Chief of Fire Services of the New York State Office of Fire Prevention and Control, identified several fiscal, administrative, operational, and staffing advantages to consolidated fire operations. These included:

- A broader tax base from which to raise monies for equipment, paid personnel and on which to provide incentive for volunteer membership.
- Greater purchasing power and bonding power.
- Centralized administration of training, maintenance, communication, investigation and recordkeeping.
- Ability to develop specialty services (HazMat, SCUBA, etc.) from a larger pool of human and fiscal resources.

The Lundine Commission in April 2008 noted that a Center for Governmental Research study prepared for the Commission found “…significant efficiencies and improvements available between career-staffed departments in cities, and volunteer operations in towns. Combinations of career forces and volunteer operations are now being used in a number of areas, and this may be an approach that can be expanded.”

The Lundine Commission further noted that: “Many districts were organized a century ago to accommodate horse-drawn apparatus, but with modern equipment and communications, these small scale districts (often less than three miles wide at any point) seem unnecessarily compact. Further, the culture that in the past provided a never-ending stream of young volunteers is now fading, and many fire companies are now desperate for new volunteers. With this type of pressure on the system it would seem time to reevaluate options.”
Careful and thoughtful consolidation could effectively address the two most critical issues facing volunteer and paid professional departments in New York State. Having paid professional staff on duty, especially during the day, could lessen the impacts of the manpower shortage being felt by volunteer departments. On the other hand, supplementing professional firefighters with volunteers would not place an undue financial burden on smaller communities.
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