



## Colorado State Fire Chiefs' Association

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### 2007 VOLUNTEER TAX REBATE SURVEY

In February, 2007, the Colorado State Fire Chiefs' Association conducting a survey of fire chiefs of volunteer and combination fire departments to determine the level of support for **HB07-1153, Concerning A Tax Rebate For Volunteer Firefighters** (Witwer/Kopp).

As introduced, HB07-1153 would have allowed a qualified volunteer firefighter to apply for a tax rebate through the department of revenue in the amount of \$125 per year for 2 consecutive years (for the 2007-08 and 2008-09 fiscal years).

A total of 99 individuals responded to the survey. These respondents represented a total of 81 fire departments,<sup>1</sup> which is approximately 23% of the total number of volunteer and combination fire departments in the state. The 81 fire departments represented in the survey responses had a combined total of 2,558 volunteer firefighters (approximately 27% of the total number of volunteer firefighters in the state).

Following is a summary of the survey results. The complete survey results, including comments, may be viewed at: <http://www.surveymonkey.com/Report.asp?U=329045551327>.

#### Type of Department

Type of Fire Department	Total Responses	Response Percentage
Fire Protection District	69	69.7%
Municipal Fire Department	16	16.2%
Fire Authority	1	1.0%
Non-Governmental VFD	1	1.0%
Other Special District	3	3.0%
Other	9	9.1%

#### Department Classification

Department Classification	Total Responses	Response Percentage
Volunteer	65	65.7%
Combination – Mostly Volunteer	28	28.3%
Combination – Mostly Career	6	6.1%

<sup>1</sup> Multiple responses were received from a few departments, but by different individuals.

### Primary Source of Operating Revenue

Source of Operating Revenue	Total Responses	Response Percentage
Property Tax	71	71.8%
Municipal or County Budget	22	22.2%
Gifts, Grants and/or Donations	5	5.1%
Fees for Service	1	1.0%

**Does your agency provide ALL protective equipment needed by the volunteer firefighter, at no expense to the individual?**

Response	Total Responses	Response Percentage
Yes	71	72.9%
No	19	19.8%
Other (Some, but not all)	7	7.3%

**Does your agency provide, pay for, or reimburse your volunteer firefighters for ALL training they need to do their job?**

Response	Total Responses	Response Percentage
Yes	53	55.2%
No	37	38.5%
Other (Some, but not all)	6	6.3%

**Does your agency reimburse your volunteer firefighters for ALL out-of-pocket expenses related to their service to your jurisdiction?**

Response	Total Responses	Response Percentage
Yes	20	20.8%
No	71	74.0%
Other (Some, but not all)	5	5.2%

**Do you support the concept of providing a tax rebate to volunteer firefighters?**

Response	Total Responses	Response Percentage
Yes	96	100.0%
No	0	0.0%

**If HB 1153 (or other legislation providing tax rebates) is enacted would your agency discontinue the practice of reimbursing your volunteers for out-of-pocket expenses?**

<b>Response</b>	<b>Total Responses</b>	<b>Response Percentage</b>
Yes	0	0.0%
No	79	82.3%
Other (Not Applicable)	17	17.7%

**Do you believe the Colorado State Fire Chiefs' Association should continue its position of support for this bill?**

<b>Response</b>	<b>Total Responses</b>	<b>Response Percentage</b>
Yes	96	100.0%
No	0	0.0%

### **Additional Comments**

**Johnstown Fire Protection District** – I believe that recruiting and retaining volunteer members becomes more difficult each year. New members are not interested and usually do not stay long enough to earn a pension benefit. We need to be able to offer different types of incentives and benefits to new members to encourage them to stay part of the fire service. The cost of training and outfitting members has increased significantly. Thank you for proposing this legislation and please let me know if there is anything I can do to assist.

**Manitou Springs Fire Department** – In an earlier email I believe that there was discussion of being able to pay individuals at the end of the year up to \$3000.00. I replied at that time stating that our budget would not allow this benefit, but would support it for departments that could. I suggested that a tax rebate would serve us better in that our volunteers all have careers elsewhere and could greatly benefit from a tax credit/rebate/write off. Thank you for the opportunity to respond.

**Inter-Canyon Fire & Rescue** – Volunteers spend not only copious amounts of time for station duties (administrative & "maintenance" activities), as well as training & responding. In addition to this time spent, volunteers expend a lot of money that is never reimbursed for gasoline, insurance (vehicle & personal/professional liability), maintenance, & equipment (if equipment is deemed to be more than basic requirements needed for safety per NFPA standards, costs for purchase are not reimbursed).

**Lower Valley Fire District** – I have been a volunteer firefighter for 15 years. I was on when we were not reimbursed for our expenses and now I am reimbursed for much of my expenses but not all of them. There are months when I put out more money to be an active member than I am reimbursed and here are months when I am adequately reimbursed. With the growing demands for an EMT/Firefighter to maintain certifications it is often required that we be out of our homes for many hours for extra training. We constantly have to replace our own ruined or damaged clothing, purchasing our own boots or damaged shoes, and wear and tear on our vehicles. Some have to purchase their own radios or handsets to be able to communicate on scenes. In order to preserve the "volunteer", it is my prayer that you do whatever you can to help us or we will be an obsolete organization. I am also on the Mesa County Emergency Council and see that many volunteer organizations need your help and support to stay alive.

**Glacier View Fire Department** – Although the department pays for many of the large PPE items our firefighters require, some of the smaller items are bought by the firefighters. This can add up for the volunteers over the course of a year's time.

**Fountain Fire Department** – Much needed legislation.

**El Paso County Sheriffs Office Wildland Fire Crew** – I believe numerous funding sources are important to volunteers and volunteer departments. This bill would provide an additional source. With the price of gas, my response, training and administration travel expenses were over \$1000 in 2006. I had an additional \$350 in equipment expenses that were all non-reimbursed. My wife is wondering why she is subsidizing El Paso County's fire service.

This is long overdue and very much appreciated. The amount of money we spend out of our own pocket to protect our County is so much. With our County a few million in the red, this bill would give us some relief. Thanks!

A lot of volunteer expenses can be taken as a tax deduction if a person itemizes their tax return. How would this rebate impact these deductions?

**Seibert Fire Protection District** – Most of our volunteers have jobs that they have to leave to respond to fires in our area. Most do not get to stay on the clock and lose the hours of pay they would get if they stayed at work. If our volunteers are called out at night, they may work all night and then have to go to a paying job in the morning to support their families. For some, it is better to not volunteer as they put hardships on their family if they lose pay to serve their community.

**Springfield Volunteer Fire Department** – Thank you for all your assistance in helping the volunteer firefighters throughout Colorado.

**Burning Mountains Fire Protection District** – Great idea. We should, as an organization, support it fully.

**Boulder Mountain Fire Protection District** – The Boulder Mountain Fire Protection District runs on a limited operations budget in regards to training, PPE and other reimbursement needs. The district does not have a pay-per-call, monthly stipend, equipment stipend or other forms of reimbursement.

**Boone Volunteer Fire Department** – Many Agencies simply don't have sufficient funding for equipment, let alone reimbursement for training expenses. We are a rural department, and as such our members must drive long distances for out-of-agency training (EMT, HazMat, etc.). We attempt to compensate for these kinds of expenses. Whomever testified that that volunteers were compensated for "all of their out of pocket expenses" was either misinformed or very out of touch with the concept of the Volunteer Services. The two-year \$125 tax rebate is a very good idea and demonstrates that someone is thinking of their volunteers. However, just to put this into perspective, \$250 would not even cover expenses for one of my volunteers to travel to the Pueblo area for EMT basic classes.

**Elk Creek Fire Protection District** – This is a much needed incentive to help retain and recruit volunteers. We should consider also giving active volunteers a full rebate of the "fire" portion of their property taxes.

**Grand Valley Fire Protection District** – We reimburse our volunteers for actual expenses incurred, but we can not reimburse them for their time away from their families to serve as volunteers. This rebate may serve as another form of "appreciation" from those they serve, i.e. the citizens and visitor to the State of Colorado.

**Lake Dillon Fire Protection District** – The only out-of-pocket expense we do not pay for is mileage for driving your personal vehicle to and from the fire station to voluntarily work a 24 hour shift.

**Falcon Fire Protection District** – Some of the Fire Districts that are better funded do provide a stipend for their volunteers; however, the less funded departments which are also the ones that depend on volunteers the most do not provide any stipend. This rebate could only help most volunteer departments.

**Olathe Fire Protection District** – Volunteer firefighters give so much of their time to serve the department that sometimes they forget some of the expenses they are incurring when they are serving. The new generation of young people is not as willing to give of their time and money to volunteer like the older generations. Any help that we can get to help our efforts will only make it easier to keep volunteer departments going.

**Cheyenne Wells Fire Department** – Our department pays for the training but each member is out 40 to 50 hours per year to take the training with no reimbursement.

**Paonia Volunteer Fire Department** – We need all the help we can get in retention and recruitment. Volunteers having time to commit are becoming few and far between. We provide a per call and per training session reimbursement, but when looking at what the volunteer sacrifices in job pay loss and family time loss, this would definitely be an additional incentive to volunteer.

**Pleasant View Fire Protection District** – It is hard to get people to volunteer. We need all the help we can get to retain volunteers.

**Ellicott Fire Protection District** – This is one additional perk we can extend to our membership as an incentive for retention.

**Poudre Canyon Fire Protection District** – Our district tries to reimburse our volunteers for their training and PPE, however, our volunteers often purchase items to do their volunteer fire fighting and EMS work. Even though our EMS volunteers often take their own vehicle to an incident, we don't any reimbursement for fuel. Other items our volunteers have paid for themselves include travel expense to trainings, batteries, flashlights, radios, weather reporting equipment, GPS units, backpacks and logo ID shirts/jackets.

**Golden Gate Fire Department** – We must also remember the wear and tear on personal vehicles and personal clothing that is damaged or destroyed during our emergency responses.

**Evergreen Fire Rescue** – This is great. My only thought is that it is hardly enough of a rebate. I don't know what goes into determining the amount of these rebates so take my comments for what they are worth but I believe a much more substantial rebate offered annually for the length of their service would be appropriate, after all these same individuals contribute to fund the organization that they volunteer for through their own property taxes. Having said this, thank you for taking the initiative to make this happen regardless of the amount.

**West Routt Fire Protection District** – I feel we do need to support this bill.

**Stratton Volunteer Fire Department** – I fully support this bill and appreciate the hard work that the CSFCA is doing to help get it passed.

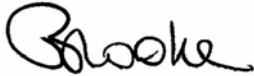
**Pagosa Fire Protection District** – Incentive is one of the greatest ways to keeping volunteers and they should receive something in return for all their work.

**Greater Eagle Fire Protection District** – Long overdue. We can not afford to pay for all the wildland gear for our members, even paid firefighters. Also, some of our volunteers are asking for valuable training that we cannot pay for or fully reimburse. The volunteers do get a small stipend at the end of the year but it does not in any way cover their out of pocket expenses. It does become a safety issue when our firefighters are not trained or properly equipped.

Attached is a list of the 81 fire departments that participated in this survey.

Please contact me if you have any questions concerning this report.

Sincerely,

A handwritten signature in black ink that reads "Cooke". The signature is written in a cursive style with a large, prominent initial "C".

Paul L. Cooke  
Executive Director

## Fire Departments that Participated in the Survey

Alamosa Fire Department  
Antonito Fire Department  
Arvada Fire Protection District  
Black Forest Fire Protection District  
Boone Volunteer Fire Department  
Boulder Mountain Fire Protection District  
Boulder Rural FPD  
Buena Vista Volunteer Fire Dept  
Burlington Vol. Fire Department  
Burning Mountains Fire Prot. Dist.  
Canon City Area Fire District  
Cheraw Volunteer Fire Department  
Cheyenne Wells Fire Department  
Cotopaxi Fire Rescue Vol Dept  
Craig Fire/Rescue  
East Grand Fire District #4  
El Paso County Sheriffs Office Wildland Fire Crew  
Elk Creek Fire Protection District  
Ellicott Fire District  
Evergreen Fire Rescue  
Falcon Fire Protection District  
Federal Heights Fire Department  
Florissant Fire & Rescue  
Fountain Fire Department  
Four Mile Fire Protection District  
Glacier View Fire Department  
Gold Hill Fire Protection District  
Golden Fire Department  
Golden Gate Fire Department  
Granada Volunteer Fire Department  
Grand Valley Fire Protection District  
Greater Eagle Fire Protection District  
Haxtun Vol. Fire Dept.  
High Country Fire Prot. Dist.  
Inter-Canyon Fire & Rescue  
Jackson 105 Fire Protection District  
Johnstown Fire Protection District  
Karval Volunteer Fire Protection District  
Kiowa County Fire Department  
La Junta Rural Fire Protection District  
Lafayette Fire Department  
Lake Dillon FPD  
Larkspur Fire Protection District  
LaVeta Fire Department  
Log Hill Fire Protection District  
Louisville Fire Protection District  
Lower Valley Fire Protection District  
Lyons Fire Protection District  
Mancos Fire Protection Dist.  
Manitou Springs Fire Department  
Montrose Fire Prot. Dist.  
North Routt Fire Protection District  
Northern Saguache County Fire Protection District  
Olathe Fire Protection District  
Ordway / Crowley County FD  
Pagosa Fire Protection District  
Paonia Volunteer Fire Dept.  
Pinewood Springs Fire Protection District  
Platte Valley Fire Protection District  
Pleasant View Fire Departmet  
Pleasant View Fire Protection District  
Poudre Canyon Fire Protection District  
Red Feather Lakes Volunteer Fire Department  
Rifle Fire Protection District  
Sedgwick Volunteer fire Department  
Seibert Fire Protection District  
Silverton San Juan Volunteer Fire Dept  
South Adams County Volunteer Fire Dept  
Southern Park County FPD  
Springfield Volunteer Fire Department  
Steamboat Springs Fire Department  
Stratton Volunteer Fire Department  
Tri-Lakes Monument Fire Authority  
Victor Fire Department  
Wages Volunteer Fire Dept.  
Walsh Fire Department  
Wellington Fire Protection District  
West Cheyenne Fire Protection District  
West Routt Fire District  
Wet Mountain Fire Protection District  
Woodmen Valley Fire Protection District