

Village of Sherman

Fire Department Fact Sheet

Essential Public Services

September 30, 2026

#1 - NO Changes to Fire Dept & Fire Co Operations or Finances!

#2 - Changes apply to structure, procedure, and reporting only.

- 1) ALL Fire Depts (1,800+ in NYS) are under a PUBLICLY ELECTED BODY of a governmental POLITICAL SUBDIVISION (of NYS), whether that be a county, city, **village**, town, or fire district (special purpose unit). RSS § 302 (11)d
- 2) Unlike the others, village boards may create a **Council of the Fire Department** (consisting of firefighters) in lieu of a Board of Fire Commissions (non-firefighters). The Chief serves as the President to the Council, with the Assistant Chief and 'wardens' representing the fire companies. (To which we have one fire company and need to define for ourselves the 'wardens' within local policy.) VIL § 1014
- 3) Fire Dept members elect the Chief and Line Officers; the village governing board of trustees ratifies (certifies) their election.

#3 - SHC is a legally separate organization for which the Village Board of Trustees are financially accountable.

Fire Companies

- 1) Fire Companies are membership organizations under the general control of and recognized by the governing board of the political subdivision. GML § 204-a (a)1; VFBL § 3 (2)a
- 2) Fire Companies can be incorporated as Not-for-Profit Corporations for charitable purposes (501c3) at the consent of and under the control of the governing board of the political subdivision authority having, by law, control over the prevention or extinguishment of fires. NPC § 1402 (b),(e)1; GML § 204-a (a)2; VIL § 1004
- 3) Fire Companies are separate entities, but not independent entities. (If you hear "independent" it is in name only. The Fire Companies' "existence is inextricably linked to, dependent on, and under the control of the municipality for which they provide an essential public service". The Committee on Open Government re: Open Meetings Law and Freedom of Information Law OML-AO-3904, FOIL-AO-19099 & OML-AO-5387
- 4) ALL Fire Companies must report annual financial information to the NYS Office of the State Comptroller (OSC) through the governmental body to which it is a part. In the case of village fire departments, the fire companies are reported as 'blended units' for accounting purposes. (Blended within the village general fund, and fixed asset and debt schedules, etc.) NYS OSC Accounting & Reporting Manual April 2024, Ch 8 Defining the Financial Reporting Entity, pg 42; Governmental Accounting Standards Board GASB Statement 14 The Financial Reporting Entity June 1991, Blended Component Units, pg 52.
- 5) Fire Companies manage the membership: the vetting, nominations, elections. Also provide for the physical, social, mental, and emotional health and support of the membership. This includes any investigation involving discipline and complaints.
- 6) Fire Companies have **direct** administrative control, while the governing municipality has only general control.
- 7) Fire Companies report their intent to hold a fundraiser within 30 days of the event to the governing board of the political subdivision. NPC § 1402 (e)4; GML § 204-a (8)a

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September 30, 2026

Presentation materials available at
www.shermanny.gov/sept2026specmtg

NEW YORK STATE LAW

<https://www.nysenate.gov/legislation/laws/CONSOLIDATED>

EXC - Executive Law

State Comptroller (NYSOSC / NYCPTR)

Attorney General (NY AG)

Firefighting Training

Training for Fire Chiefs

GMU - General Municipal Law (GML)

Article 10 Firefighters

LAB - Labor Law

MHR - Municipal Home Rule

NPC - Not-For-Profit Corporation

PBO - Public Officers Law

FOIL - Freedom of Information Law

OML - Open Meetings Law

Committee on Open Government

RSS - Retirement and Social Security Law

VIL - Village Law

VOL - Volunteer Firefighters' Benefit Law (VFBL)

WKC - Workers' Compensation Law