

## BACKGROUND

The nine square miles of the City of Golden, Colorado is located at the west edge of the 774 square miles of Jefferson County. Golden is the western most suburb in the Denver Metro area. Rolling grassland, natural foothills, rugged mountains and rivers are unique to the topography that surrounds Golden. The City of Golden is a home rule municipality comprised of various city departments including the Fire Department. Golden's resident population is 18,000, which increases to approximately 50,000 Monday through Friday between the hours of 8:00 AM and 5:00 PM. Approximately 5000 students, ages 4-18 attend our schools and another 4000 attend college courses in pursuit of degrees at the Colorado School of Mines campus.

The Golden Fire Department is a combination department with a volunteer fire and emergency response force. At the beginning of 2006 the department had 38 volunteer firefighters and a career administrative staff. The administrative services staff consisted of a career Fire Chief, Executive Assistant, Deputy Chief/Fire Marshal, 2-Fire Inspectors, Training Division Chief, Media Supervisor (volunteer), Media Services Technician and a Fire Mechanic. The Golden Fire Department currently has one part-time position of an Apparatus Technician. Staff personnel including the Fire Chief, Training Division Chief, Fire Marshal and Fire Inspectors also have emergency response responsibilities. The Golden Fire Department provides structural firefighting, basic life support services, heavy rescue, high angle rescue, low angle rescue, swift water rescue, ice rescue, wildland firefighting, hazardous materials response, fire prevention services, inspections and public education for our citizens. The department provides fire protection to the Coors Brewing Company and general emergency response to the unprotected areas of unincorporated Jefferson County adjacent to Golden.

For the last 129 years Golden Firefighters have been on the job. Outside of a ten person career staff of full-time City employees, 100% of the operational forces are volunteer firefighters. These firefighters participate in countless hours of training, emergency responses and work details. The volunteer firefighters are held to the same high standards as all of the state's career firefighters and possess the necessary skills and certifications required in the profession.

In September 2005 the City of Golden was contacted by the Internal Revenue Service (IRS) for a review of all 1099's. During the visit the IRS requested more information on why volunteers are issued 1099's instead of W-2's in relation to the "pay per call" payments. The "pay per call" stipend was \$8.00. The Golden Fire Department provided, and paid the premiums for, workers' compensation insurance, and life and disability insurance of \$150,000 per volunteer firefighter. Each volunteer firefighter participated in the Golden Fire Department's volunteer firefighter pension fund, which is administered in Colorado by the Fire and Police Pension Association (FPPA).

The IRS determined that the \$8.00 per call stipend constituted taxable compensation and therefore was subject to a withholding tax and the issuance of an IRS Form W-2 to each volunteer firefighter. The IRS took the position that in order to avoid withholding under

an expense reimbursement arrangement, reimbursements must be made under an “accountable plan” that complies with Section 62(c) of the IRS Code. The requirements for establishing an “accountable plan” are detailed, and any fire department wanting to develop an “accountable plan” should work closely with its legal counsel and qualified tax attorneys to develop an IRS-qualified accountable plan.

The IRS also concluded that the portion of the premiums paid to purchase life and disability insurance in excess of \$50,000 was taxable compensation.

The Chief of the Department notified the Volunteer and Combination Officers Section (VCOS) of the International Association of Fire Chiefs (IAFC) requesting any assistance available. VCOS was extremely helpful but also did not have a lot of solutions as this IRS “courtesy review” was something relatively new but a growing concern for departments throughout the country with volunteer members. VCOS became alerted and we kept them informed of all the possible scenarios. As a summary and upon review with legal council of the applicable FLSA and IRS laws it was determined for Golden, CO that:

- The FLSA and IRS regulations are in conflict. However, the IRS regulations would prevail over the FLSA regulations.
- Issuing W-2’s to volunteer firefighters of the Golden Fire Department would void their status as bona fide volunteers and make them employee’s of the City.
- If volunteers became employees several active volunteer firefighters would be forced to resign due to their work assignments with other career fire agencies.
- An accountable reimbursement should be put into place to reimburse actual expenses incurred by volunteers.
- Most importantly, if volunteers became employees of the City of Golden they would not be eligible for the Fire and Police Pension Association (FPPA) volunteer pension plan.

As of December 31, 2005 the “pay per call” program was ceased and an accountable reimbursement plan has been put in place for accountable business expenses. The disability and life insurance plans as well as workers compensation remain in place but is funded through the pension funds. The insurance remains a 24/7 on or off duty AD& D plan through VFIS at no cost to the volunteer and remains in compliance with the IRS rules. On May 11, 2006 the City Council of the City of Golden approved a length of service award program compliant with IRS regulations and Code Section 457 to recognize services provided by the volunteer firefighters.

At this point with a growing population, increased call volume, IRS issues and a desire by the City Council to maintain a strong volunteer force and not create part-time or full-time employees, the challenges for recruiting and retention of volunteer firefighters expanded beyond conception. The department’s volunteer strength, which needed to be expanded, was in serious jeopardy of being diminished.

## PROGRAM OBJECTIVE

After some serious deliberations with staff and the command officers, it was determined that a new plan be developed on how the department could keep up with growth and how we expected to expand our volunteer firefighting force by forty volunteer firefighters. The proposed staffing was 24-hours, 7 days a week, 365 days a year with a minimum of a four-person engine company supplemented by additional volunteers responding from home/work, etc. We also expected to build a high quality recruitment/marketing program that was innovative and cost effective and provides high quality incentives to retain qualified and experienced volunteer firefighters to serve the community of Golden for many years to come. By adding forty volunteer firefighters, the Golden Fire Department will meet the criteria of NFPA 1720 by providing a four person engine on a 24-hour a day schedule and complying with the 2 in, 2 out rule for structural firefighting. Additional volunteer engine, truck and rescue companies will also respond to structural calls comprised of on-call volunteer members and administrative staff personnel.

Total strength of volunteer personnel declined from 52 members in 2000 to 38 in 2006. This was due to retirements and various personnel moving out of the area due to the extreme high cost of housing in the City of Golden and the fact that the pay per call was eliminated. The problem was an increase in call volume and a decrease in volunteer firefighters, which has diminished the department's requirement to meet NFPA 1720 on structural responses at various times of the day and night.

A needs assessment was conducted by the Command Officers of the Golden Fire Department and it was determined that a strategic plan was needed. The first aspect of this was to develop a Strategic Planning Team comprised of both career and volunteer members. This team was formed in January 2006. Their initial goal was to establish a mission as to the role of the volunteer firefighter and what the mission of the volunteer would look like over the next five years. The Strategic Planning Team determined that without the volunteers, the City could not provide the quality fire services to the citizens and property within its jurisdiction. It became the goal of the team to create one unified Fire Department of career employees and volunteers working together to meet the needs of the community. There were three major objectives developed by the team:

1. Plan and develop a shift response program for the volunteer firefighters
2. Revise the current volunteer bylaws
3. Develop a Volunteer Membership Manual

While the Strategic Planning Team was hard at work, the Fire Chief and his staff were in pursuit of a Department of Homeland Security Staffing for Adequate Fire and Emergency Response (SAFER) Grant in the area of Recruitment and Retention of Volunteer Firefighters. In 2006 the Golden Fire Department received a SAFER Grant for \$193,922.00. This grant allowed the department to hire a full-time position of Volunteer Coordinator/Recruiter including salary and fringe benefits and provide funding for a marketing program to recruit new volunteer firefighters.

Some of the more effective tools utilized by the Strategic Planning Team were copies of *THE BLUE RIBBON REPORT*, *THE RED RIBBON REPORT* and more recently *THE WHITE RIBBON REPORT* published by the Volunteer and Combination Officers Section of the IAFC. These documents served as working tools enhancing the team's ability to address the issues.

The first major step was the establishment of a shift program where volunteers could spend a 12-hour shift at the station and receive response credit. It was determined that a 12-hour shift would equate to two calls. The shift program began a trial period in October 2006 utilizing in-district personnel at Fire Station #4 on Friday evenings, Saturday and Sunday. Volunteer members working a shift receive an IRS allowable allowance for their meals @ \$12.50/meal. The member is allowed one paid meal in a 12 hour period. The member is also paid mileage to and from his/her residence and all expenses for maintaining department issued uniform is reimbursable.

A second major accomplishment for the Strategic Planning Team was to do a complete overhaul of the Volunteer Bylaws approved unanimously by the members. Golden's requirement to be a volunteer firefighter required residency in the City limits or no more than 1 mile driving distance to the City limits. Major changes to the bylaws were eliminating the residency requirement for volunteer firefighters, mandating 3/12 hour shifts per month for the non-resident volunteer and lowering the age requirement to 19 for membership.

The third accomplishment of the Strategic Planning Team was to develop, with the assistance of the Administration, a Membership Manual for Volunteer Firefighters including sections on City Policies, GFD Bylaws, Job Descriptions, Personnel Policies, Volunteer Requirements, Volunteer Benefits and a section on Disciplinary Procedures.

## RECRUITMENT/MARKETING PLAN

With a goal to recruit 40 additional volunteer firefighters, there were two distinctive groups of prospective members to be targeted:

- The prospective members who resided within the City of Golden but are becoming increasingly less likely to volunteer due to family, work situations and rising costs of housing in Golden, CO.
- The prospective members who reside outside the city limits of Golden but would be willing to fulfill their volunteer obligations by becoming part of the 24/7 shift program making residence with the community a non factor in recruitment.

A major component of the marketing/recruitment plan was that recruitment would extend to and encourage the recruitment and retention of racial and ethnic minority groups including women to increase the ranks within the Golden Fire Department. The City's Human Relations Department was an integral part of this diversity plan and recruitment and provided the necessary assistance and guidance to staff.

Funding became available for a marketing plan through the SAFER Grant. In this request we were awarded \$8,000 each year for 2006 and 2007 and \$9,000 each year for 2008 and 2009 in order to reach the goal of recruiting and additional 40 volunteer members. This award allowed for new material for the marketing and recruitment needs. The grant did not include such things as AD& D insurance, workers compensation, retirement plan or entry level physical exams but are volunteer benefits that are covered at the City's expense. The medical exam for prospective recruits will be that as outlined in NFPA 1582. Also included in this program was the infection control process as it relates to vaccinations, inoculations, and treatment; medical supervision over a newly developed physical fitness program and review of medical examinations of existing members.

## VOLUNTEER PROGRAM COORDINATOR AND RECRUITER

Much of our success for recruiting 40 new volunteer firefighters was the decision to add one full-time employee to fill the position of Volunteer Program Coordinator/Recruiter. This position became a reality as a result of the SAFER Grant. This position coordinates the volunteer firefighter program under the guidance of the Fire Chief and Training Division Chief. He is also responsible for marketing, recruitment, scheduling and retention of volunteer firefighters for the Golden Fire Department. This position serves as the liaison between career staff and volunteer firefighters. The Volunteer Coordinator actively promotes the Golden Fire Department to the community, schools, and organizations through public presentations to recruit and retain new volunteer firefighters.

The Volunteer Coordinator/Recruiter, who has become a key player in the Strategic Planning process, works with the volunteer membership to identify effective and creative ways to recognize the contributions of the volunteer membership. This includes formal and/or informal recognition programs and events. He has also identified effective retention strategies for volunteer membership through industry trends, volunteer feedback and ancillary programs.

The SAFER Grant provided the Golden Fire Department with an excellent source of funding to bring firefighter safety and staffing into compliance. Without a SAFER Grant it is undetermined how many years it would have taken before the City's budget could assist with this important need.

## RECRUITMENT PROGRAM COMPONENTS

With the implementation of the new position of Volunteer Coordinator/Recruiter, several key elements needed to be addressed. An initial meeting with the City of Golden Human Resources Department to update and make changes to the application process for Volunteer Firefighter was scheduled. A meeting with the Communications Department to have press releases issued to the metro area media organizations about the need for volunteer firefighters for the City of Golden, Colorado. The Volunteer Coordinator/Recruiter worked with a graphic designer to design a recruitment brochure

and recruitment poster to utilize at various functions in the recruiting process. This included participation at numerous Job Fairs, Career Days at Community Colleges, High Schools, and Malls using a portable display system designed for this process.

Another aspect of the recruiting process was to contact the surrounding hospitals that offered EMT courses, and Red Rocks Community College that offered both EMT and Fire Science degree programs. The Volunteer Coordinator/Recruiter set up times with the instructors to visit each class about volunteer opportunities with the Golden Fire Department. As part of the recruitment program ball point pens with the saying 'Seeking a few good Volunteers' were distributed to prospective recruits at various locations.

## RETENTION PROGRAM COMPONENTS

The Fire Administration Staff in conjunction with the City of Golden's Human Resource and Finance Department were also busy revising and redeveloping benefits for the volunteers. The Volunteer Firefighter participates in the Fire and Police Pension Association and can earn a retirement benefit after completing 10 years of service and reaches the age of 50. The benefit increases with length of service up to a maximum of 29 years. Two additional benefits were established in lieu of the pay-per-call. The first was a benefit providing Volunteer Firefighter Accident and Life Insurance Policy through VFIS. Second was a Length of Service Award Plan under the IRS Code Section 457(e)(11)(A)(ii). This program provides for a maximum benefit of \$3000 annually paid into a fund for each volunteer firefighter that will be paid out upon the volunteer's voluntary or involuntary separation or retirement from the Department. This has quickly materialized into a tremendous retention benefit among the volunteer firefighters.

The Golden Fire Department implemented an online shift scheduling program where volunteer personnel can schedule 12 hour on-duty shifts with the use of their home computer. As part of the retention program personnel were given a 5 ¼" folding rescue knives in sheaths to carry in their rescue gear along with a stainless steel coffee mug with has the Golden Fire Department logo printed on it.

Additional retention program benefits include a discounted membership to the City of Golden's Recreation Center, an annual awards banquet with a casino night and an off-duty three season jacket issued at the end of the probationary year.

## DYNAMIC RESULTS OF THE PROGRAM

The Golden Fire Department, as a result of declining membership, a "courtesy visit" by the IRS and increased difficulty in the recruitment of residents could have rolled over and died as a volunteer organization leaving the City of Golden with some hard choices to make concerning the future of fire protection.

However with the creation and appointment of the Strategic Planning Team and a never give up attitude from the Administration in the pursuit of DHS SAFER Grants, the Golden Fire Department serves as an example for all combination fire agencies.

Results of the new recruitment and retention program are as follows:

In 2007 the department recruited 23 new volunteer firefighters. For the first time in our history, two recruit classes were conducted in a one year period, graduating all 23 members who have completed one year of service obtaining certifications of Firefighter 1 and Hazardous Materials Operations.

Beginning with additional recruitment in the fall of 2007 an additional 17 new recruits were added to the ranks and enrolled in the 2008 recruit academy with graduation anticipated September 6, 2008. This accomplished the strategic goal of recruiting 40 additional volunteer firefighters to the department ranks.

With the addition of 40 new firefighters and the success of the shift program, the City Council authorized the replacement of Fire Station #1 with a new 3 million dollar Headquarter/Fire Station 1 which was constructed beginning in the fall 2007 and opened for business on May 2, 2008. The new station was constructed with state-of-the-art technology housing six fire apparatus, opening a new training classroom/computer training facility and living/sleeping quarters for eight firefighters working the shift program. Our Operations Division remains 100% volunteer based.

Due to the recent success of our program we have also been able to retain the volunteer services of 17 members who have sought out and become successful in obtaining full-time career positions as firefighters within other departments in the Metro Denver area. Still they find time and are committed to remaining as volunteer firefighters with Golden.

The shift program has expanded with the 23 graduates from 2007 with shifts being assigned and staffed during weekdays. With the upcoming graduation of 17 additional volunteer firefighters in September, more and more night shifts will be filled making the goal of staffing 24/7 a reality for the Golden Fire Department.

#### SUCCESSFUL OBJECTIVES OF THE PROGRAM

- Involvement by both career and volunteer members in the formation, implementation and success of a Strategic Planning Team
- Procurement of a DHS SAFER Grant for Recruitment and Retention of Volunteer Firefighters
- Development of a new and improved marketing and recruitment program for volunteer firefighter candidates
- Changes and major revisions of the Volunteer Bylaws allowing for non-resident membership and reduction of the age requirement
- Development, implementation and management of a Volunteer Shift Program
- Development and implementation of a Volunteer Firefighter Membership Manual
- **INCREASED THE VOLUNTEER FIREFIGHTING FORCE FROM 38 IN 2006 TO 78 IN EARLY 2008 WHICH IS AN INCREASE OF 105%**

The Golden Fire Department has overcome some tremendous obstacles since 2005 in the management of a combination fire service agency. However, with the proper planning and hard work, the Golden Fire Department has developed and operates a program that believes in the acronym P.R.I.D.E. which serves as our values of:

- PROFESSIONALISM
- RESPECT
- INTEGRITY
- DEDICATION
- EXCELLENCE