

BIG MOUNTAIN FIRE DISTRICT BOARD OF TRUSTEES  
MEETING MINUTES APRIL 4, 2018

ROLL CALL: Board members Paul Okerberg, Glenn Nye, Jay Johnston, Phil Waddell, and Paul Silverman; Chief Ben DeVall; Firefighters Ken Wensel and Cameron Bradley; Sunrise Ridge resident Jerry Meislik

APPROVAL OF MINUTES: Motion to approve Minutes of February 5, 2018 Board meeting was made by Glenn Nye and seconded by Phil Waddell. Motion passed unanimously.

FIREFIGHTER REPORT:

- All high visibility coats purchased by the Big Mountain Firefighters Association (BMFA) have arrived.
- BMFA has accepted a bid for a back-up generator for the fire hall. The cost will be \$9,000.
- Flathead County is still having Computer Aided Dispatch (CAD) issues, but they are being worked out.
- Shortly Nick Meriman from DNRC will be coming to look at the 2081 wildland fire truck to sign up for response this summer.
- The County's new Emergency Management Services (EMS) Director is now on the job. Chief DeVall met with her and discussed such topics as DNRC engine renumbering, burn permits, CAD status, a reduction in both DNRC and USFS engines this summer, and the upcoming race for County Sheriff.
- Big Mountain Fire District (BMFD) firefighter Colin Cristopolous will be attending the Firefighter 1 course at the end of April. Wayne Perry's enrollment was cancelled due to illness.

- Chief participated in a series of wildfire lectures held at Flathead Valley Community College.
- Chief has been invited to participate on April 14<sup>th</sup> in the State Foresters Convention to address BMFD emergency plans, Firesafe Communities, and District neighborhoods' processes to be more fire aware/safe.
- All BMFD firefighters who needed to renew their EMS licenses have done so.
- BMFD has applied for a grant through the Whitefish Community Foundation. The maximum amount available is \$2,000. Nearly \$4,000 was requested for large diameter hose to supply the engines, with the understanding that BMFA will pay the additional amount if the Foundation grant is received.
- BMFA has decided to begin fundraising efforts for an engine with elevated stream capabilities, if the Board has no issues. Elevated stream is clearly advantageous in fighting fires which are significantly above ground.
- The DNRC/Voluntary Firefighters Assistance (VFA) grant opens shortly, and Chief has just received the paperwork.
- Chief will be sending outstanding billable runs to Pintler Billing this week.
- Chief reviewed the proposed residential construction plan for Glades Loop on Big Mountain with Kevin Malloy of Carver Engineering. A five-building sub-development is planned, with up to 16 condominiums.
- Chief met with Chris Grant from Elk Highlands Homeowners Association (HOA) to discuss firefighting access to a proposed new Elk Highlands home. Chief has sent his concerns to the designer.
- Elk Highlands has contacted DNRC to request a Hazardous Fuels Reduction grant to thin trees in neighborhood common areas. Chief will speak today with DNRC official Ali Ulwelling about the plan.

- The fire hall was used as a base camp in the search for a lost backcountry skier, Dr. Jon Torgerson. Search and rescue used the BMFD facility for almost two weeks. When the now-discontinued search resumes, the fire hall likely will be used again.

PUBLIC COMMENT: None.

TREASURER'S REPORT:

(See following financial statements.)

**Big Mountain Fire District**  
**Statement of Net Assets**  
As of March 31st, 2018

|   | <u>Mar. 31st, 2018</u>      |
|---|-----------------------------|
| <b>ASSETS</b>                             |                             |
| Current Assets                            |                             |
| Checking/Savings                          |                             |
| 1017213 · County Fund #7213               | \$ 204,703.56               |
| 1027248 · County Fund #7248 (Capital A/C) | 32,241.98                   |
| 1027243 · County Fund #7243 (PR Accrual)  | <u>81,401.54</u>            |
| Total Checking/Savings                    | 318,347.08                  |
| Accounts Receivable                       |                             |
| 122000 · Ambulance Fees Receivable        | <u>42,193.02</u>            |
| Total Accounts Receivable                 | <u>42,193.02</u>            |
| Other Current Assets                      |                             |
| 113017 - 2017 Real Estate Taxes Recv      | 146,564.46                  |
| 101499 - Undeposited Funds                | <u>683.40</u>               |
| Total Other Current Assets                | <u>147,247.86</u>           |
| Total Current Assets                      | <u>507,787.96</u>           |
| Fixed Assets                              |                             |
| 180000 · Investment in Fixed Assets       | <u>254,209.40</u>           |
| Total Fixed Assets                        | <u>254,209.40</u>           |
| <b>TOTAL ASSETS</b>                       | <b><u>\$ 761,997.36</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                             |
| Liabilities                               |                             |
| Current Liabilities                       |                             |
| Accounts Payable                          | \$ 3,471.10                 |
| Other Current Liabilities                 |                             |
| 206130 · Payroll Liabilities              | 1,564.42                    |
| 204400 · Current Portion of Loans Pay     | 1,694.46                    |
| 215000 · Accrued Vacation/Sick Pay        | 94,219.88                   |
| 223000 · Deferred Tax Revenue             | 146,564.46                  |
| Offset to Capital Outlay                  | <u>5,083.38</u>             |
| Total Other Current Liabilities           | <u>249,126.60</u>           |
| Total Current Liabilities                 | <u>252,597.70</u>           |
| Long Term Liabilities                     |                             |
| 235405 · TRB Mortgage Loan #62456301      | <u>23,796.99</u>            |
| Total Long Term Liabilities               | <u>23,796.99</u>            |
| Total Liabilities                         | <u>\$ 276,394.69</u>        |
| Equity                                    |                             |
| 272000 · Unreserved Retained Earnings     | \$ 542,988.49               |
| Net Income                                | <u>(57,385.82)</u>          |
| Total Equity                              | <u>485,602.67</u>           |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <b><u>\$ 761,997.36</u></b> |

These financial statements have not been audited or reviewed, and no assurance is provided on them.  
All disclosures ordinarily included in financial statements prepared in accordance with OCBOA are not included.

**Big Mountain Fire District**  
**Statement of Activities - Prev Year Comparison**  
For the Nine Months Ending March 2018

|   | Jul - Mar 2018        | Jul - Mar 2017        | \$ Change             |
|---|-----------------------|-----------------------|-----------------------|
| <b>Program and General Revenues:</b>            |                       |                       |                       |
| 310000 · Tax Assessment Revenue                 | \$ 286,143.28         | \$ 254,601.12         | \$ 31,542.16          |
| 330000 · Intergovernmental Revenue              | 6,863.00              | 22,429.75             | (15,566.75)           |
| 342000 · Public Safety                          | 48,747.44             | 58,113.84             | (9,366.40)            |
| 365000 · Contributions and Donations **         | 19,994.87             | 26,393.60             | (6,398.73)            |
| 370000 · Interest Income                        | 2,807.04              | 1,918.11              | 888.93                |
| <b>Total Program and General Revenues:</b>      | <b>\$ 364,555.63</b>  | <b>\$ 363,456.42</b>  | <b>\$ 1,099.21</b>    |
| <b>Expenses:</b>                                |                       |                       |                       |
| 420100 · Labor                                  | \$ 288,423.21         | \$ 286,078.00         | \$ 2,345.21           |
| 420210 · Office Supplies                        | 658.88                | 307.41                | 351.47                |
| 420220 · Operations - General                   | 4,538.29              | 5,442.70              | (904.41)              |
| 420221 · Operations - Ambulance                 | 1,963.58              | 2,329.10              | (365.52)              |
| 420222 · Personal Equipment                     | 2,169.88              | 351.50                | 1,818.38              |
| 420231 · Fuel                                   | 2,119.61              | 1,040.51              | 1,079.10              |
| 420330 · Dues & Subscriptions                   | 121.50                | 0.00                  | 121.50                |
| 420350 · Administrative Expense                 | 14,853.12             | 10,056.57             | 4,796.55              |
| 420361 · Building Repairs & Maintenance         | 12,042.87             | 0.00                  | 12,042.87             |
| 420362 · Vehicle Maintenance                    | 5,525.45              | 1,570.86              | 3,954.59              |
| 420480 · Communications                         | 683.00                | 0.00                  | 683.00                |
| 420510 · Health Insurance                       | 28,385.16             | 24,025.05             | 4,360.11              |
| 420511 · Liability/Property Insurance           | 6,440.00              | 6,128.00              | 312.00                |
| 420390 · Taxes                                  | 161.46                | 161.46                | 0.00                  |
| 420430 · Personnel Training                     | 4,050.24              | 443.80                | 3,606.44              |
| 420340 · Utilities                              | 6,566.05              | 6,342.09              | 223.96                |
| 420900 · Employee Retirement (FURS)             | 30,626.98             | 8,193.20              | 22,433.78             |
| <b>Total Expenses:</b>                          | <b>409,329.28</b>     | <b>352,470.25</b>     | <b>56,859.03</b>      |
| <b>Net Revenues</b>                             | <b>\$ (44,773.65)</b> | <b>\$ 10,986.17</b>   | <b>\$ (55,759.82)</b> |
| <b>Other Expenses:</b>                          |                       |                       |                       |
| 600610 · Debt Service                           | \$ 5,083.38           | \$ 4,518.56           | \$ 564.82             |
| 800810 · Bad Debt Write Offs                    | 7,528.79              | 1,957.85              | 5,570.94              |
| <b>Total Other Expenses:</b>                    | <b>12,612.17</b>      | <b>6,476.41</b>       | <b>6,135.76</b>       |
| <b>Change in Net Assets</b>                     | <b>\$ (57,385.82)</b> | <b>\$ 4,509.76</b>    | <b>\$ (61,895.58)</b> |
| <br>  |                       |                       |                       |
| <b>** Net of Donations and related expenses</b> | <b>\$ (65,880.82)</b> | <b>\$ (21,883.84)</b> | <b>\$ (43,996.98)</b> |

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**Big Mountain Fire District**  
**Labor Detail - Previous Year Comparison**  
 July-March 2018 and 2017

|   | Jul - Mar 2018       | Jul - Mar 2017       | \$ Change           |
|---|----------------------|----------------------|---------------------|
| 420100 · Labor & 420900 - FURS                    |                      |                      |                     |
| 420121 · HSA Contributions **                     | \$ 3,500.00          | \$ 7,000.00          | \$ (3,500.00)       |
| 420111 · Salaries and Wages - Permanent           | 213,279.87           | 193,011.35           | 20,268.52           |
| 420120 · Overtime - Permanent                     | 38,319.40            | 32,635.12            | 5,684.28            |
| 420130 · Post-Employment Vac/sick                 | 13,079.04            | 16,715.21            | (3,636.17)          |
| 420131 · Holiday Pay                              | 5,884.47             | 8,091.94             | (2,207.47)          |
| 420141 · MT Unemployment                          | 638.93               | 371.31               | 267.62              |
| 420142 · Soc Sec/Medicare                         | 3,526.01             | 14,520.86            | (10,994.85)         |
| 420145 · Simple IRA Employer Match                | 0.00                 | 2,219.48             | (2,219.48)          |
| 420900 - Employee Retirement (FURS)               | 30,626.98            | 8,193.20             | 22,433.78           |
| 420140 · Worker's Comp                            | 10,195.49            | 11,512.73            | (1,317.24)          |
| <b>Total 420100 · Labor + FURS</b>                | <b>\$ 319,050.19</b> | <b>\$ 294,271.20</b> | <b>\$ 24,778.99</b> |
| <br>  |                      |                      |                     |
| ** Timing difference - w/o the HSA                | \$ 319,050.19        | \$ 290,771.20        | \$ 28,278.99        |
| <br>  |                      |                      |                     |
| FICA/Medicare/SIMPLE/FURS this year vs. last year | 34,152.99            | 24,933.54            | 9,219.45            |

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**Big Mountain Fire District**  
**Budget vs. Actual**  
For the Nine Months Ending March 31st 2018

|  | July - Mar 2018       | 2017-2018 Fiscal Year Budget |                        |                |
|--|-----------------------|------------------------------|------------------------|----------------|
|  |                       | Budget                       | Over/(Under) Budget    | % of Budget    |
| <b>Program and General Revenues:</b>       |                       |                              |                        |                |
| 310000 - Tax Assessment Revenue            | \$ 286,143.28         | \$ 423,045.00                | \$ (136,901.72)        | 67.64%         |
| 330000 - Intergovernmental Revenue         | 6,863.00              | 12,800.00                    | (5,937.00)             | 53.62%         |
| 342000 - Public Safety                     | 47,869.80             | 50,000.00                    | (2,130.20)             | 95.74%         |
| 365000 - Contributions and Donations       | 19,994.87             | 12,000.00                    | 7,994.87               | 166.62%        |
| 370000 - Interest Income                   | 2,807.04              | 1,500.00                     | 1,307.04               | 187.14%        |
| <b>Total Program and General Revenues:</b> | <b>\$ 363,677.99</b>  | <b>\$ 499,345.00</b>         | <b>\$ (135,667.01)</b> | <b>72.83%</b>  |
| <b>Expenses:</b>                           |                       |                              |                        |                |
| 420100 - Labor                             | \$ 287,108.16         | \$ 436,128.00                | \$ (149,019.84)        | 65.83%         |
| 420210 - Office Supplies                   | 647.38                | 450.00                       | 197.38                 | 143.86%        |
| 420220 - Operations - General              | 4,469.43              | 9,000.00                     | (4,530.57)             | 49.66%         |
| 420221 - Operations - Ambulance            | 2,130.06              | 3,200.00                     | (1,069.94)             | 66.56%         |
| 420222 - Personal Equipment                | 2,169.88              | 1,000.00                     | 1,169.88               | 216.99%        |
| 420231 - Fuel                              | 2,119.61              | 1,500.00                     | 619.61                 | 141.31%        |
| 420330 - Dues & Subscriptions              | 121.50                | 150.00                       | (28.50)                | 81.0%          |
| 420350 - Administrative Expense            | 14,368.54             | 20,400.00                    | (6,031.46)             | 70.43%         |
| 420361 - Building Repairs & Maintenance    | 13,218.16             | 11,400.00                    | 1,818.16               | 115.95%        |
| 420362 - Vehicle Maintenance               | 5,525.45              | 6,000.00                     | (474.55)               | 92.09%         |
| 420480 - Communications                    | 683.00                | 200.00                       | 483.00                 | 341.5%         |
| 420510 - Health Insurance                  | 28,385.16             | 35,280.00                    | (6,894.84)             | 80.46%         |
| 420511 - Liability/Property Insurance      | 6,440.00              | 9,800.00                     | (3,360.00)             | 65.71%         |
| 420390 - Taxes                             | 80.73                 | 186.00                       | (105.27)               | 43.4%          |
| 420430 - Personnel Training                | 4,133.61              | 5,500.00                     | (1,366.39)             | 75.16%         |
| 420340 - Utilities                         | 5,790.35              | 9,800.00                     | (4,009.65)             | 59.09%         |
| 420900 - Employee Retirement (FURS)        | 30,626.98             | 75,500.00                    | (44,873.02)            | 40.57%         |
| <b>Total Expenses:</b>                     | <b>408,018.00</b>     | <b>625,494.00</b>            | <b>(217,476.00)</b>    | <b>65.23%</b>  |
| <b>Net Revenues</b>                        | <b>\$ (44,340.01)</b> | <b>\$ (126,149.00)</b>       | <b>\$ 81,808.99</b>    | <b>35.15%</b>  |
| <b>Other Expenses:</b>                     |                       |                              |                        |                |
| 900 - Capital Outlay (Fire Skid)           | \$ 8,495.00           | \$ 12,000.00                 | \$ (3,505.00)          | 70.79%         |
| 600610 - Debt Service                      | 4,800.97              | 6,780.00                     | (1,979.03)             | 70.81%         |
| 800810 - Bad Debt Write Offs               | 7,528.79              | -                            | -                      | -              |
| <b>Total Other Expenses:</b>               | <b>20,824.76</b>      | <b>18,780.00</b>             | <b>2,044.76</b>        | <b>110.89%</b> |
| <b>Change in Net Assets</b>                | <b>\$ (65,164.77)</b> | <b>\$ (144,929.00)</b>       | <b>\$ 79,764.23</b>    | <b>44.96%</b>  |

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## OLD BUSINESS:

- The Firefighters Union is ready to pursue negotiations with the BMFD Board of Trustees on several issues including compensation, health insurance, overtime, extra shifts, and FURS accounting procedures. Specific Union input will be communicated to Chief DeVall. Follow-up, small-group discussions will then occur, after which results will be presented to the full Board for consideration. At a minimum, the Board will weigh both financial and legal implications of any Union proposals.
- The County CAD system has been developed but still must be refined somewhat. An active 911 mediator now is positioned between Dispatch and BMFD. Chief will enable Board access to the new system via text messaging of 911 calls to members who so desire.

## NEW BUSINESS:

- Vice Chairman Glenn Nye announced his resignation from the Board effectively immediately. He will be relocating his residence to Norfolk, Virginia. Board members all expressed their great appreciation for Glenn's outstanding service to the District over many years.
- Long-term Sunrise Ridge resident Jerry Meislik was introduced to the Board as a potential replacement for Glenn Nye. If confirmed, Jerry agreed to serve the remainder of Glenn's term. Phil Waddell made a motion to accept Jerry's candidacy. It was seconded by Paul Silverman and passed unanimously. A letter will be sent to the County reporting the new Board makeup.
- Several insurance companies, via Pintler Billing, have offered the District cost reduction opportunities and faster settlement of claims. Treasurer Jay Johnston made a motion that Pintler provide the Board with details of the proposals in writing. Phil Waddell seconded the motion, and it passed unanimously.



- Firefighter Wayne Perry's medical situation remains unresolved, and it is unknown when/if he can return to duty. He is running out of sick leave, but fellow BMFD firefighters have offered to donate leave to him. Although such action is a personal matter, Board members cautioned that donors should consider their own unforeseen need for sick leave in calculating how much leave they wish to donate. Jay Johnston also reminded firefighters and Board members of the budgetary consequences of increased sick leave usage.
- The Board reaffirmed BMFD policy on not billing District residents or Whitefish Mountain Resort employees for ambulance runs, unless employees are on duty and Workers Comp is in effect.
- Chief DeVall noted the considerably-greater effectiveness of BMFA contribution solicitation letters in the local community, compared with past fundraiser events.

EMPLOYEE COMMENT:

- Firefighter Ken Wensel noted that using the current fire truck's three-fly ladder is very difficult, even with two firefighters. A two-fly solution is not feasible, so a new mechanism or new truck with boom would be desirable. The expense of such a possible improvement is clearly an issue.

NEXT MEETING: Scheduled for June 18, 2018 at 9am.

ADJOURNMENT: Glenn Nye made a motion to adjourn, seconded by Paul Silverman. It passed unanimously, and meeting was adjourned at 10:52am.