

BIG MOUNTAIN FIRE DISTRICT (BMFD) BOARD OF TRUSTEES
MEETING MINUTES JUNE 18, 2018

CALL TO ORDER: 9:04am

ROLL CALL: Paul Okerberg, Paul Silverman, Jay Johnston (by phone), Jerry Meislik (by phone), Chief Ben DeVall, firefighters Cameron Bradley, Kevin Wise, Ken Wensel

APPROVAL OF MINUTES: Motion to approve Minutes from Board meeting of April 4, 2018 was made by Jay Johnston and seconded by Paul Okerberg. Motion passed unanimously.

FIREFIGHTER REPORT

- The electrician has begun installing the back-up generator, paid for by the Big Mountain Firefighters Association (BMFA).
- Firefighter Wayne Perry is almost done with his chemotherapy. So far, things have been going well for him.
- Chief DeVall recently spoke with BMFD liability insurance agent Jon Howard. The District's policy will automatically renew, and there was no mention of an increase in cost.
- Chief also talked with BMFD health insurance agent Daren Engellant. So far, it appears the District can keep the current plan, but Engellant does not know what may happen in the future. If BMFD has to change plans, the premiums will be higher for a similar plan.
- BMFD staff met with WSI bike patrol to talk about the 2018 summer season.

- Firefighter Brodie Verworn brought up the State's mobile simulation lab, and the crew was able to train with advanced mannikins.
- BMFA applied for a grant through the Whitefish Community Foundation (WCF). The maximum amount was \$1,500, but BMFA asked for \$3,850 to acquire a large diameter fire hose for increased flow capacity. The entire \$3,850 was received. BMFA also purchased a hydrant adapter so the hose can be used.
- BMFA did not submit a Voluntary Firefighters Association (VFA) grant application this year. The application was due concurrently with the WCF grant, and the funds were reduced due to fire suppression costs last year.
- Chief will soon submit some overdue ambulance billing.
- Paperwork for the Department of Natural Resources and Conservation (DNRC) 2081 fire engine was submitted to DNRC, in case the apparatus goes on a wildfire this summer.
- Chief was unable to speak as planned at the Foresters convention because of a family medical emergency.
- Chief has been invited to speak to the Rotary Club on June 19, 2018. He plans to address the group on BMFD's firefighting and mutual aid roles, as well as District response procedures when Dispatch is called.
- Firefighters Colin Christopolus and Wayne Perry responded to a Whitefish fire as part of mutual aid to the Whitefish Fire Department.
- Paving of the fire hall parking lot has been completed, at WSI expense.

PUBLIC COMMENT: None

TREASURER'S REPORT: (see following financial statements)

Big Mountain Fire District
Statement of Net Assets
As of April 30th 2018

	<u>Apr. 30th, 2018</u>
ASSETS	
Current Assets	
Checking/Savings	
1017213 - County Fund #7213	\$ 187,566.48
1027248 - County Fund #7248 (Capital A/C)	32,275.89
1027243 - County Fund #7243 (PR Accrual)	81,487.15
Total Checking/Savings	<u>301,329.52</u>
Accounts Receivable	
122000 - Ambulance Fees Receivable	31,443.92
Total Accounts Receivable	<u>31,443.92</u>
Other Current Assets	
113017 - 2017 Real Estate Taxes Recv	139,669.59
101499 - Undeposited Funds	745.02
Total Other Current Assets	<u>139,914.61</u>
Total Current Assets	<u>472,688.05</u>
Fixed Assets	
180000 - Investment in Fixed Assets	254,209.40
Total Fixed Assets	<u>254,209.40</u>
TOTAL ASSETS	<u>\$ 726,897.45</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$ 7,324.35
Other Current Liabilities	
206130 - Payroll Liabilities	2,239.96
204400 - Current Portion of Loans Pay	1,694.46
215000 - Accrued Vacation/Sick Pay	94,485.12
223000 - Deferred Tax Revenue	139,669.59
Offset to Capital Outlay	5,083.38
Total Other Current Liabilities	<u>243,172.51</u>
Total Current Liabilities	<u>250,496.86</u>
Long Term Liabilities	
235405 - TRB Mortgage Loan #62456301	23,796.99
Total Long Term Liabilities	<u>23,796.99</u>
Total Liabilities	<u>\$ 274,293.85</u>
Equity	
272000 - Unreserved Retained Earnings	\$ 542,988.49
Net Income	(90,384.89)
Total Equity	<u>452,603.60</u>
TOTAL LIABILITIES & EQUITY	<u>\$ 726,897.45</u>

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 Ten Months Ending April 2018

	Jul - Apr 2018	Jul - Apr 2017	\$ Change
Program and General Revenues:			
310000 · Tax Assessment Revenue	\$ 293,038.15	\$ 254,601.12	\$ 38,437.03
330000 · Intergovernmental Revenue	6,863.00	22,429.75	(15,566.75)
342000 · Public Safety	50,022.96	58,113.84	(8,090.88)
365000 · Contributions and Donations **	19,994.87	26,393.60	(6,398.73)
370000 · Interest Income	8,153.02	1,918.11	1,234.91
Total Program and General Revenues:	\$ 373,072.00	\$ 363,456.42	\$ 9,615.58
Expenses:			
420100 · Labor	\$ 319,067.42	\$ 308,294.72	\$ 10,772.70
420210 · Office Supplies	685.87	318.91	366.96
420220 · Operations - General	5,610.75	5,875.35	(264.60)
420221 · Operations - Ambulance	2,403.50	2,382.63	20.85
420222 · Personal Equipment	2,169.88	351.50	1,818.38
420231 · Fuel	2,260.46	1,135.93	1,124.53
420330 · Dues & Subscriptions	121.50	0.00	121.50
420350 · Administrative Expense	16,573.77	11,301.24	5,272.53
420361 · Building Repairs & Maintenance	12,177.15	0.00	12,177.15
420362 · Vehicle Maintenance	5,525.45	1,803.03	3,722.42
420480 · Communications	683.00	0.00	683.00
420510 · Health Insurance	32,086.16	26,125.05	5,961.11
420511 · Liability/Property Insurance	6,440.00	6,128.00	312.00
420390 · Taxes	161.46	161.46	0.00
420430 · Personnel Training	2,500.24	837.39	1,662.85
420340 · Utilities	7,389.84	7,094.21	295.63
420900 · Employee Retirement (FURS)	33,899.16	10,833.08	23,066.08
Total Expenses:	449,755.61	382,642.52	67,113.09
Net Revenues	\$ (76,683.61)	\$ (19,186.10)	\$ (57,497.51)
Other Expenses:			
600610 · Debt Service	\$ 5,083.38	\$ 5,083.38	\$ -
800810 · Bad Debt Write Offs	8,617.90	1,957.85	6,660.05
Total Other Expenses:	13,701.28	7,041.23	6,660.05
Change in Net Assets	\$ (90,384.89)	\$ (26,227.33)	\$ (64,157.56)
** Net of Donations and related expenses	\$ (98,879.89)	\$ (52,620.93)	\$ (46,258.96)

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

	<u>Jul - Apr 2018</u>	<u>Jul - Apr 2017</u>	<u>\$ Change</u>
420100 - Labor & 420900 - FURS			
420121 - HSA Contributions **	\$ 3,500.00	\$ 7,000.00	\$ (3,500.00)
420111 - Salaries and Wages - Permanent	236,066.57	211,394.99	24,671.58
420120 - Overtime - Permanent	44,121.45	35,020.51	9,100.94
420130 - Post-Employment Vac/sick	13,344.28	17,205.01	(3,860.73)
420131 - Holiday Pay	5,884.47	8,091.94	(2,207.47)
420141 - MT Unemployment	708.80	402.45	306.35
420142 - Soc Sec/Medicare	3,931.30	14,780.00	(10,848.70)
420145 - Simple IRA Employer Match	0.00	2,219.48	(2,219.48)
420900 - Employee Retirement (FURS)	33,899.16	10,833.08	23,066.08
420140 - Worker's Comp	11,510.55	12,180.34	(669.79)
Total 420100 - Labor + FURS	<u>\$352,966.58</u>	<u>\$319,127.80</u>	<u>\$ 33,838.78</u>
** Timing difference - w/o the HSA	\$352,966.58	\$315,627.80	\$ 37,338.78
FICA/Medicare/SIMPLE/FURS this year vs. last year	37,830.46	27,832.56	9,997.90

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Big Mountain Fire District
Budget vs. Actual
For the Ten Months Ending April 30th 2018

	July - Apr 2018	(Total 2017-2018 Fiscal Year Budget)		
		Budget	Over/(Under) Budget	% of Budget
Program and General Revenues:				
310000 - Tax Assessment Revenue	\$ 298,038.15	\$ 423,045.00	\$ (130,006.85)	69.27%
330000 - Intergovernmental Revenue	6,863.00	12,800.00	(5,937.00)	53.62%
342000 - Public Safety	59,894.42	50,000.00	9,894.42	119.79%
365000 - Contributions and Donations	19,994.87	12,000.00	7,994.87	166.62%
370000 - Interest Income	3,153.02	1,500.00	1,653.02	210.2%
Total Program and General Revenues:	\$ 362,943.46	\$ 499,345.00	\$ (116,401.54)	76.69%
Expenses:				
420100 - Labor	\$ 317,752.36	\$ 436,128.00	\$ (118,375.64)	72.86%
420210 - Office Supplies	658.88	450.00	208.88	146.42%
420220 - Operations - General	5,396.81	9,000.00	(3,603.19)	59.97%
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	2,260.46	1,500.00	760.46	150.7%
420330 - Dues & Subscriptions	121.50	150.00	(28.50)	81.0%
420350 - Administrative Expense	15,089.19	20,400.00	(4,310.81)	78.87%
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	28,365.16	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	7,583.61	5,500.00	2,083.61	46.98%
420340 - Utilities	6,631.85	9,800.00	(3,168.15)	67.67%
420900 - Employee Retirement (FURS)	33,899.16	75,500.00	(41,600.84)	44.9%
Total Expenses:	444,026.26	625,484.00	(181,457.74)	70.99%
Net Revenues	\$ (61,082.80)	\$ (126,149.00)	\$ 65,066.20	48.42%
Other Expenses:				
900 - Capital Outlay (Fire Skid)	\$ 8,495.00	\$ 12,000.00	\$ (3,505.00)	70.79%
600610 - Debt Service	5,083.38	6,780.00	(1,696.62)	74.98%
800810 - Bad Debt Write Offs	8,617.90	-	-	-
Total Other Expenses:	22,196.28	18,780.00	3,416.28	118.19%
Change in Net Assets	\$ (83,279.08)	\$ (144,929.00)	\$ 61,649.92	57.46%

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Motion to approve Treasurer's Report was made by Paul Silverman and seconded by Paul Okerberg. Motion passed unanimously.

OLD BUSINESS:

- Negotiations with the Firefighters Union are awaiting Union input on FURS.
- The County's new Computer Aided Dispatch (CAD) system is now fully operational. Chief will arrange Board member access to it.
- Jay Johnston and Paul Silverman have been reappointed to the Board for additional terms.
- Paperwork for Jerry Meislik's new appointment to the Board is in process.
- Insurance company proposals for BMFD claim procedure modification were rejected by the Board.
- Firefighter Wayne Perry's medical treatment permits him to pursue his BMFD duty schedule two weeks on and one week off.
- The fire hall roof, deck, and other parts of the structure survived the winter in good shape.

NEW BUSINESS: None

EMPLOYEE COMMENT: None

NEXT MEETING: Scheduled for Wednesday August 15, 2018 at 9am.

- ADJOURNMENT: Motion to adjourn was made by Paul Silverman and seconded by Jay Johnston. Meeting was adjourned at 9:56am.