

BIG MOUNTAIN FIRE DISTRICT BOARD OF TRUSTEES  
MEETING MINUTES AUGUST 15, 2018

CALL TO ORDER: 9:00 am

ROLL CALL: Trustees Paul Okerberg, Jay Johnston, Phil Waddell, Jerry Meislik, and Paul Silverman; Chief Ben DeVall; CPA Myra Appel; firefighters Cameron Bradley, Ken Wensel, and Colin Cristopolis; Lower Subdivision resident Bob Lund; Sunrise Ridge resident Jen Sato; Slopeside resident Dave Voss.

APPROVAL OF MINUTES: Motion to approve Minutes of June 18, 2018 was made by Jay Johnston and seconded by Phil Waddell. Motion passed unanimously.

FIREFIGHTER REPORT:

- The parking brake on the Argo broke. The parts were ordered, and the vehicle has been fixed.
- A new windshield was installed in the 2021 fire truck due to a large crack. Chief DeVall has contacted VFIS to see if the repair is a covered cost item with our insurance plan.
- The fire hall's backup generator has been installed and is working.
- Big Mountain Firefighters Association (BMFA) sent out its yearly letter requesting donations. Funds are being requested to support the purchase of a snozzle truck.
- The local area is moving to Level 2 fire restrictions at midnight on August 15, 2018. Chief has been in contact with Winter Sports Inc. (WSI) regarding the change.
- BMFD firefighter Wayne Perry repainted lines on the fire hall bay floor.

- Chief met with Manny Mandoza, Mike West, and Justin Kaber of the U.S. Forest Service to discuss a plan for fuel mitigation east of the Big Mountain Fire District. The initiative will include prescribed burns. Mike West provided Chief a map and the planned actions. If the initiative proceeds, BMFD will be included in the public information part and possibly the burns.
- Chief was asked to do a wildfire assessment by a property owner in Sunrise Ridge. Chief met with the property caretaker and provided suggestions to harden the home.
- BMFD responded to a serious bike accident at Whitefish Mountain Resort. Injuries included three broken ribs, three spinal process fractures, a popped lung, and a laceration on the forehead.

#### PUBLIC COMMENT:

Bob Lund and Dave Voss suggested further development of a comprehensive communication and fire mitigation plan on Big Mountain. Chief DeVall stated that BMFD can advise local residents on fire prevention techniques and recommended procedures in the event of a fire. However, he noted that BMFD cannot mandate such actions. He and the Board suggested that coordination among local HOAs would be the best way to attack the problem. Board Chairman Paul Okerberg committed to organizing a council among HOAs to enhance communication on fire-related issues. Chief discussed such resources as Montana Department of Natural Resources and Conservation (DNRC) Hazardous Fuels Reduction programs, community tree thinning, sprinkler systems, and roof/gutter cleaning.

#### TREASURER'S REPORT:

(See following financial statements.)

**Big Mountain Fire District**  
**Statement of Net Assets**  
As of June 30th, 2018

	<u>June 30th, 2018</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1017213 - County Fund #7213	\$ 221,707.03
1027248 - County Fund #7248 (Capital A/C)	42,414.96
1027243 - County Fund #7243 (PR Accrual)	81,835.89
<b>Total Checking/Savings</b>	<u>345,958.88</u>
Accounts Receivable	
122000 - Ambulance Fees Receivable	21,382.75
<b>Total Accounts Receivable</b>	<u>21,382.75</u>
Other Current Assets	
113017 - 2017 Real Estate Taxes Recv	14,131.88
<b>Total Other Current Assets</b>	<u>14,131.88</u>
<b>Total Current Assets</b>	<u>381,473.51</u>
Fixed Assets	
180000 - Investment in Fixed Assets	215,121.31
<b>Total Fixed Assets</b>	<u>215,121.31</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 596,594.82</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	\$ 872.09
Other Current Liabilities	
206130 - Payroll Liabilities	4,435.59
215000 - Accrued Vacation/Sick Pay	93,482.65
223000 - Deferred Tax Revenue	14,131.88
Offset to Capital Outlay	-
<b>Total Other Current Liabilities</b>	<u>112,050.12</u>
<b>Total Current Liabilities</b>	<u>112,922.21</u>
Long Term Liabilities	
235405 - TRB Mortgage Loan #62456301	25,060.21
<b>Total Long Term Liabilities</b>	<u>25,060.21</u>
<b>Total Liabilities</b>	<u>\$ 137,982.42</u>
Equity	
272000 - Unreserved Retained Earnings	\$ 542,988.49
Net Income	(84,376.09)
<b>Total Equity</b>	<u>458,612.40</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>\$ 596,594.82</b></u>

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

	Jul - June 2018	Jul - June 2017	\$ Change
<b>Program and General Revenues:</b>			
310000 - Tax Assessment Revenue	\$ 424,286.98	\$ 404,875.94	\$ 19,411.04
330000 - Intergovernmental Revenue	14,884.80	51,548.75	(36,663.95)
342000 - Public Safety	53,196.41	62,980.00	(9,783.59)
365000 - Contributions and Donations - **	19,994.87	26,393.60	(6,398.73)
370000 - Interest Income	4,483.65	3,209.19	1,274.46
<b>Total Program and General Revenues:</b>	<b>\$ 516,846.71</b>	<b>\$ 549,007.48</b>	<b>\$ (32,160.77)</b>
<b>Expenses:</b>			
420100 - Labor	\$ 394,227.89	\$ 369,778.27	\$ 24,449.62
420210 - Office Supplies	756.04	341.91	414.13
420270 - Operations - General	5,874.05	8,597.85	(2,723.80)
420221 - Operations - Ambulance	2,559.54	3,898.96	(1,339.42)
420222 - Personal Equipment	2,169.88	23,663.17	(21,493.29)
420231 - Fuel	2,662.65	1,493.59	1,169.06
420330 - Dues & Subscriptions	852.50	0.00	852.50
420350 - Administrative Expense	18,195.55	13,421.14	4,774.41
420361 - Building Repairs & Maintenance	12,177.15	1,175.29	11,001.86
420362 - Vehicle Maintenance	3,709.76	1,803.03	3,906.73
420480 - Communications	683.00	0.00	683.00
420510 - Health Insurance	37,308.88	31,165.05	6,143.83
420511 - Liability/Property Insurance	8,566.00	7,797.00	769.00
420390 - Taxes	161.46	161.46	0.00
420430 - Personnel Training	2,728.49	1,020.76	1,707.73
420340 - Utilities	8,510.89	8,500.29	10.60
420900 - Employee Retirement (FURS)	42,085.81	17,845.83	24,239.98
<b>Total Expenses:</b>	<b>545,229.54</b>	<b>490,663.60</b>	<b>54,565.94</b>
<b>Net Revenues</b>	<b>\$ (28,382.83)</b>	<b>\$ 58,343.88</b>	<b>\$ (86,726.71)</b>
<b>Other Expenses:</b>			
600610 - Debt Service	\$	\$	\$
600620 - Interest Expense	1,263.22	1,505.46	(242.24)
800810 - Bad Debt Write Offs	15,641.96	3,082.70	12,559.26
800830 - Depreciation Expense	39,088.09	34,712.13	4,375.96
<b>Total Other Expenses:</b>	<b>55,993.27</b>	<b>39,300.29</b>	<b>16,692.98</b>
<b>Change in Net Assets</b>	<b>\$ (84,376.10)</b>	<b>\$ 19,043.59</b>	<b>\$ (103,419.69)</b>
<b>** Net of Donations and related expenses</b>	<b>\$ (92,871.10)</b>	<b>\$ (7,350.01)</b>	<b>\$ (85,521.09)</b>

**Labor Detail - Previous Year Comparison**

July-June 2018 and 2017

	<u>Jul - June 2018</u>	<u>Jul - June 2017</u>	<u>\$ Change</u>
<b>420100 - Labor &amp; 420900 - FURS</b>			
420121 - HSA Contributions **	\$ 3,500.00	\$ 10,500.00	\$ (7,000.00)
420111 - Salaries and Wages - Permanent	293,076.50	260,230.57	32,845.93
420120 - Overtime - Permanent	61,002.72	40,956.98	20,045.74
420130 - Post-Employment Vac/sick	12,341.81	18,671.56	(6,329.75)
420131 - Holiday Pay	6,552.65	8,728.60	(2,175.95)
420141 - MT Unemployment	890.05	485.58	404.47
420142 - Soc Sec/Medicare	4,989.28	15,805.16	(10,815.88)
420145 - Simple IRA Employer Match	0.00	2,219.48	(2,219.48)
420900 - Employee Retirement (FURS)	42,085.81	17,845.83	24,239.98
420140 - Worker's Comp	11,874.88	12,180.34	(305.46)
<b>Total 420100 - Labor + FURS</b>	<b>\$ 436,313.70</b>	<b>\$ 387,624.10</b>	<b>\$ 48,689.60</b>
<b>Timing difference - w/o the HSA</b>	<b>\$ 436,313.70</b>	<b>\$ 380,624.10</b>	<b>\$ 55,689.60</b>
<b>FICA/Medicare/SIMPLIF/FURS this year vs. last year</b>	<b>47,075.09</b>	<b>35,870.47</b>	<b>11,204.62</b>

**Big Mountain Fire District**  
**Budget vs. Actual**  
For the Twelve Months Ending June 30th 2018

	July - June 2018	(Total 2017-2018 Fiscal Year Budget)		
		Budget	Over/(Under) Budget	% of Budget
<b>Program and General Revenues:</b>				
310000 - Tax Assessment Revenue	\$ 424,286.98	\$ 423,045.00	\$ 1,241.98	100.29%
330000 - Intergovernmental Revenue	14,884.80	12,800.00	2,084.80	116.29%
342000 - Public Safety	73,154.94	50,000.00	23,154.94	146.31%
365000 - Contributions and Donations	19,994.87	12,000.00	7,994.87	166.62%
370000 - Interest Income	4,463.65	1,500.00	2,963.65	298.91%
<b>Total Program and General Revenues:</b>	<b>\$ 536,805.24</b>	<b>\$ 499,345.00</b>	<b>\$ 37,460.24</b>	<b>107.5%</b>
<b>Expenses:</b>				
420100 - Labor	\$ 394,227.89	\$ 436,128.00	\$ (41,900.11)	90.39%
420210 - Office Supplies	740.55	450.00	290.55	164.57%
420220 - Operations - General	5,845.42	6,000.00	(3,154.58)	64.95%
420221 - Operations - Ambulance	2,726.02	3,200.00	(473.98)	85.19%
420222 - Personal Equipment	2,169.88	1,000.00	1,169.88	216.99%
420231 - Fuel	2,662.65	1,500.00	1,162.65	177.51%
420330 - Dues & Subscriptions	852.50	150.00	702.50	568.33%
420350 - Administrative Expense	18,310.97	20,400.00	(2,089.03)	89.76%
420361 - Building Repairs & Maintenance	13,352.44	11,400.00	1,952.44	117.13%
420362 - Vehicle Maintenance	5,573.76	6,000.00	(426.24)	92.9%
420480 - Communications	683.00	200.00	483.00	341.5%
420510 - Health Insurance	37,308.88	35,280.00	2,028.88	105.75%
420511 - Liability/Property Insurance	8,566.00	9,800.00	(1,234.00)	87.41%
420390 - Taxes	161.46	186.00	(24.54)	86.81%
420430 - Personnel Training	2,626.86	5,500.00	(2,873.14)	47.76%
420340 - Utilities	8,084.25	9,800.00	(1,715.75)	82.49%
420900 - Employee Retirement (FURS)	42,085.81	75,500.00	(33,414.19)	55.74%
<b>Total Expenses:</b>	<b>545,978.34</b>	<b>625,494.00</b>	<b>(79,515.66)</b>	<b>87.29%</b>
<b>Net Revenues</b>	<b>\$ (9,173.10)</b>	<b>\$ (126,149.00)</b>	<b>\$ 116,975.90</b>	<b>7.27%</b>
<b>Other Expenses:</b>				
900 - Capital Outlay (Fire Skid)	\$ 8,495.00	\$ 12,000.00	\$ (3,505.00)	70.79%
600610 - Debt Service	6,777.84	6,780.00	(2.16)	99.97%
800810 - Bad Debt Write Offs	15,641.96	-	-	-
<b>Total Other Expenses:</b>	<b>30,914.80</b>	<b>18,780.00</b>	<b>12,134.80</b>	<b>164.62%</b>
<b>Change in Net Assets</b>	<b>\$ (40,087.90)</b>	<b>\$ (144,929.00)</b>	<b>\$ 104,841.10</b>	<b>27.66%</b>

Firefighters raised several personnel issues including differential and vacation pay, shift procedures, and possibility of volunteer and/or part-time firefighters. Board Treasurer Jay Johnston suggested that solutions to such issues should be proposed to Board by BMFD firefighters. (See also Old Business below regarding private session.)

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

#### OLD BUSINESS:

Motion to ratify new contract for Chief was made by Phil Waddell and seconded by Jay Johnston. Motion passed unanimously.

Private session was held between Board members and firefighters to review status of Union contract negotiations. Written list of personnel and pay topics was presented by firefighters to Board. Preliminary discussion of these matters was held in response. Detailed, follow-up consideration of issues raised will occur at next Board meeting.

#### NEW BUSINESS:

Chief participated in fighting of Howe Ridge Fire in Glacier National Park. He did not accept a proposed 14-day assignment to fires in Oregon.

CPA Myra Appel announced she will retire in August 2020 at the latest. She offered to assist in training a successor.

EMPLOYEE COMMENT: None

NEXT MEETING: October 24, 2018 at 9am

ADJOURNMENT: Motion to adjourn was made by Paul Silverman, seconded by Jay Johnston, and passed unanimously. Meeting adjourned at 11:50am.