

BIG MOUNTAIN FIRE DISTRICT (BMFD) BOARD OF TRUSTEES
MEETING MINUTES OCTOBER 24, 2018

CALL TO ORDER: 9:04am

ROLL CALL: Board of Trustees members Paul Okerberg, Jay Johnston, Phil Waddell, Jerry Meislik, and Paul Silverman; Chief Ben DeVall; CPA Myra Appel; Firefighters Ken Wensel, Brodie Verworn, and Wayne Perry.

APPROVAL OF MINUTES: Motion to approve Minutes of Board of Trustees meeting on August 15, 2018 was made by Phil Waddell and seconded by Jay Johnston. Motion passed unanimously.

FIREFIGHTER REPORT:

- Big Mountain Firefighters Association (BMFA) continues to receive donation checks. More money has been collected this year than at any time in the past. BMFA currently has approximately \$50,000.00 in the bank.
- Ambulance billing is up to date, and all patient reports have been submitted.
- The closeout paperwork has been completed for the Whitefish Community Foundation grant. BMFD received \$3,850.00 to purchase large diameter hose.
- The State inspected BMFD's ambulance and certified it for two more years.
- Firefighter Kevin Wise has been working on a new training program and will implement it shortly.
- Firefighter Cameron Bradley is attending the Flathead County Paramedic Refresher course October 24-27.

- The Forest Service's planned prescribed burn in Haskill Basin has been postponed until next season. The Coal, Howe, and Paola fires pushed the date back.
- Chief Ben DeVall was invited to attend "Leading Through Crisis" training in Whitefish. The class discussed community leaders' roles during a crisis and using media as a tool to help get the desired message to the public. The instructors were from Rutgers University (New Jersey) and had very diverse backgrounds.
- Chief spent time on the Paola Creek fire, working as Plans Chief for the Forest Service.
- Chief received a letter of congratulations from the National Registry of Emergency Medical Technicians (EMTs) for maintaining 20 consecutive years of national Emergency Medical Services (EMS) certification.
- BMFD is in the process of updating District structural fire plans.
- Chief worked on several requests from the Firefighters Union. He made needed changes to District policy regarding those requests and met with Union representatives to discuss them.
- Insurance representative Jon Howard advised Chief that BMFD will be getting a \$6,250.00 dividend check from the Montana State Fund for no accidents/claims. He put the check in the mail on October 23rd.
- Chief be attending the Montana Mutual Aid Conference November 3-4 in Helena.
- Winter Sports, Inc. (WSI) interviewed two people to replace Tom Baffa as the Resort Safety Officer. The position was offered to one candidate, but it is not known whether he accepted.
- Chief informed WSI official Chet Powell of an ongoing initiative by local homeowners associations (HOAs) to form a Community Council. The

groups desire to work together so information on HOA projects, happenings on the Mountain, and safety issues can be shared and addressed.

- BMFD's Firewise Community designation is due to be renewed by mid-November. The application will include several WSI fire mitigation projects.

PUBLIC COMMENT: None

TREASURER'S REPORT: (See following Financial Statements.)

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

	<u>Sept. 30th, 2018</u>
ASSETS	
Current Assets	
Checking/Savings	
1017213 · County Fund #7213	\$ 134,468.11
1027243 · County Fund #7243 (PR Accrual)	82,092.94
1027248 · County Fund #7248 (Capital A/C)	42,547.66
Total Checking/Savings	<u>259,108.71</u>
Accounts Receivable	
122000 · Ambulance Fees Receivable	13,512.78
Total Accounts Receivable	<u>13,512.78</u>
Other Current Assets	
113018 - 2018 Real Estate Taxes Recv	410,781.75
Total Other Current Assets	<u>410,781.75</u>
Total Current Assets	<u>683,403.24</u>
Fixed Assets	
180000 · Investment in Fixed Assets	215,121.31
Total Fixed Assets	<u>215,121.31</u>
TOTAL ASSETS	<u>\$ 898,524.55</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$ 3,230.13
Other Current Liabilities	
206130 · Payroll Liabilities	1,882.96
204400 · Current Portion of Loans Pay	6,777.84
215000 · Accrued Vacation/Sick Pay	95,832.39
223000 · Deferred Tax Revenue	410,781.75
Total Other Current Liabilities	<u>515,274.94</u>
Total Current Liabilities	<u>518,505.07</u>
Long Term Liabilities	
235405 · TRB Mortgage Loan #62456301	18,282.37
Total Long Term Liabilities	<u>18,282.37</u>
Total Liabilities	<u>\$ 536,787.44</u>
Equity	
272000 · Unreserved Retained Earnings	\$ 460,498.71
Net Income	(98,761.60)
Total Equity	<u>361,737.11</u>
TOTAL LIABILITIES & EQUITY	<u>\$ 898,524.55</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.

Statement of Activities - Prev Year Comparison
For the Three Months Ending September 30th, 2018

	Jul - Sept 2018	Jul - Sept 2017	\$ Change
Program and General Revenues:			
310000 - Tax Assessment Revenue	\$ 20,351.41	\$ 21,187.11	\$ (835.70)
342000 - Public Safety	8,386.66	7,384.83	1,001.83
362000 - Insurance Reimbursement	185.00	0.00	185.00
365000 - Contributions and Donations **	0.00	9,934.99	(9,934.99)
370000 - Interest Income	1,001.80	719.95	281.85
Total Program and General Revenues:	\$ 29,924.87	\$ 39,226.88	\$ (9,302.01)
Expenses:			
420100 - Labor	\$ 103,995.86	\$ 97,525.04	\$ 6,470.82
420210 - Office Supplies	34.50	589.88	(555.38)
420220 - Operations - General	1,857.05	836.37	1,020.68
420221 - Operations - Ambulance	689.26	139.22	550.04
420222 - Personal Equipment	0.00	1,110.00	(1,110.00)
420231 - Fuel	624.11	684.21	(60.10)
420330 - Dues & Subscriptions	0.00	76.50	(76.50)
420350 - Administrative Expense	3,642.94	2,733.94	909.00
420361 - Building Repairs & Maintenance	25.18	2,178.22	(2,153.04)
420362 - Vehicle Maintenance	346.80	2,381.25	(2,034.45)
420480 - Communications	0.00	683.00	(683.00)
420510 - Health Insurance	8,721.08	8,890.00	(168.92)
420511 - Liability/Property Insurance	2,268.50	2,188.00	80.50
420430 - Personnel Training	0.00	105.24	(105.24)
420340 - Utilities	2,149.75	1,725.69	424.06
Total Expenses:	124,355.03	121,846.56	2,508.47
Net Revenues	\$ (94,430.16)	\$ (82,619.68)	\$ (11,810.48)
Other Expenses:			
600610 - Debt Service	\$ 1,694.46	\$ 1,694.46	\$ -
800810 - Bad Debt Write Offs	2,636.98	5,084.66	(2,447.68)
Total Other Expenses:	4,331.44	6,779.12	(2,447.68)
Change in Net Assets	\$ (98,761.60)	\$ (89,398.80)	\$ (9,362.80)
** Net of Donations and related expenses	\$ (98,761.60)	\$ (97,893.80)	\$ (867.80)

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

	Jul - Sept 2018	Jul - Sept 2017	\$ Change
420100 · Labor & 420900 - FURS			
420121 · HSA Contributions **	\$ 3,500.00	\$ -	\$ 3,500.00
420111 · Salaries and Wages - Permanent	68,360.10	66,164.38	2,195.72
420120 · Overtime - Permanent	11,378.05	13,211.88	(1,833.83)
420130 · Post-Employment Vac/sick	2,349.74	(366.82)	2,716.56
420131 · Holiday Pay	1,288.47	1,274.98	13.49
420141 · MT Unemployment	276.90	194.06	82.84
420142 · Soc Sec/Medicare	1,147.14	1,279.10	(131.96)
420900 · Employee Retirement (FURS)	9,816.54	9,066.35	750.19
420140 · Worker's Comp	5,878.92	6,701.11	(822.19)
Total 420100 · Labor + FURS	<u>\$ 103,995.86</u>	<u>\$ 97,525.04</u>	<u>\$ 6,470.82</u>
** Timing difference - w/o the HSA	\$ 100,495.86	\$ 97,525.04	\$ 2,970.82

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Big Mountain Fire District
Budget vs. Actual
For the Three Months Ending September 30th, 2018

	Jul - Sept 2018	(Total 2018-2019 Fiscal Year Budget)		
		Budget	Over/(Under) Budget	% of Budget
Program and General Revenues:				
310000 · Tax Assessment Revenue	\$ 20,351.41	\$ 432,758.00	\$ (412,406.59)	4.7%
330000 · Intergovernmental Revenue	0.00	13,800.00	(13,800.00)	0.0%
342000 · Public Safety	18,754.88	60,000.00	(41,245.12)	31.26%
365000 · Contributions and Donations	185.00	0.00	185.00	100.0%
370000 · Interest Income	1,001.80	1,500.00	(498.20)	66.79%
Total Program and General Revenues:	\$ 40,293.09	\$ 508,058.00	\$ (467,764.91)	7.93%
Expenses:				
420100 · Labor	\$ 102,957.87	\$ 463,673.00	\$ (360,715.13)	22.21%
420210 · Office Supplies	38.49	500.00	(461.51)	7.7%
420220 · Operations - General	1,901.64	6,000.00	(4,098.36)	31.69%
420221 · Operations - Ambulance	434.26	3,000.00	(2,565.74)	14.48%
420222 · Personal Equipment	0.00	3,000.00	(3,000.00)	0.0%
420231 · Fuel	624.11	3,000.00	(2,375.89)	20.8%
420330 · Dues & Subscriptions	0.00	160.00	(160.00)	0.0%
420350 · Administrative Expense	3,042.94	12,500.00	(9,457.06)	24.34%
420361 · Building Repairs & Maintenance	25.18	1,000.00	(974.82)	2.52%
420362 · Vehicle Maintenance	482.80	6,000.00	(5,517.20)	8.05%
420480 · Communications	0.00	200.00	(200.00)	0.0%
420510 · Health Insurance	8,721.08	40,800.00	(32,078.92)	21.38%
420511 · Liability/Property Insurance	2,268.50	8,600.00	(6,331.50)	26.38%
420390 · Taxes	0.00	216.00	(216.00)	0.0%
420430 · Personnel Training	185.00	5,500.00	(5,315.00)	3.36%
420340 · Utilities	1,854.04	8,800.00	(6,945.96)	21.07%
Total Expenses:	122,535.91	562,949.00	(440,413.09)	21.77%
Net Revenues	\$ (82,242.82)	\$ (54,891.00)	\$ (27,351.82)	149.83%
Other Expenses:				
600610 · Debt Service	\$ 1,694.46	6,780.00	(5,085.54)	24.99%
Total Other Expenses:	1,694.46	6,780.00	(5,085.54)	24.99%
Change in Net Assets	\$ (83,937.28)	\$ (61,671.00)	\$ (22,266.28)	136.11%

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CPA Appel met on October 11th with the Worker's Compensation auditor, who will check and report back on the precise definition of "shift differential." Treasurer Jay Johnston advised that BMFD labor numbers are trending in the right direction. Ambulance income is down somewhat, as are maintenance costs. Thirty new District residences are either under construction or recently completed. However, increased BMFD tax revenue from these properties probably won't be fully available for circa three years.

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

OLD BUSINESS:

- Firefighter Union representative Ken Wensel presented a written draft of proposed wage provisions to be included in an eventual BMFD-Union contract. Several points in the draft were discussed among Chief, Board members, and firefighters. It was resolved that further refinement of the pay proposal must occur, to include clear FURS input, clarification of "shift differential," and elimination of the term "overtime," which per the Federal Labor Standards Act (FLSA) cannot be used in conjunction with salaried employees. Also to be defined are criteria for National Fire Protection Association (NFPA) firefighter physicals, with the understanding that insurance considerations must be taken into account. Jay Johnston noted that FLSA specifications contain employee compensation minimums, but that higher firefighter pay rates are theoretically possible, as long as they stay within BMFD budgetary constraints. Once the Union draft is revised and amplified, a working group made up of selected Board and Union representatives will meet to negotiate the proposal, after which the full Board will vote on ratification.
- Board Chairman Paul Okerberg has continued his coordination of the effort to establish a Community Council among District HOAs and WSI. The Council would facilitate better communication among stakeholders on issues of mutual interest such as fire and safety. Okerberg has obtained two potential websites for potential dedicated use by the Council.

- Jay Johnston and BMFD CPA Myra Appel are preliminarily considering several candidates to succeed Appel when she retires no later than August 2020.

NEW BUSINESS:

- Paul Silverman briefed the group on Big Mountain HOA's recently-completed Sunrise Ridge and Wood Run three-day brush collection and disposal campaign. WSI granted permission for the accumulated material to be transported to the Resort's burn pile.

EMPLOYEE COMMENT: None (beyond Old Business discussion above)

NEXT MEETING: December 5, 2018 at 9am

ADJOURNMENT: Motion to adjourn was made by Paul Silverman and seconded by Jay Johnston. Motion passed unanimously, and the meeting was adjourned at 10:42am.