

BIG MOUNTAIN FIRE DISTRICT (BMFD) BOARD OF TRUSTEES  
MEETING MINUTES DECEMBER 9, 2019

CALL TO ORDER – Meeting was called to order at 9:00 am.

ROLL CALL – Board members Paul Okerberg, Jay Johnston, Phil Waddell, Paul Silverman; Bookkeeper Tracy Armstrong; Chief Ben DeVall; Firefighters Cameron Bradley, Wayne Perry, Ken Wensel, Brodie Verworn, Colin Christopoulos, Kevin Wise

APPROVAL OF MINUTES – Motion to approve Minutes of October 9, 2019 was made by Jay Johnston and seconded by Phil Waddell. Motion passed unanimously.

FIREFIGHTER REPORT

- Winter Sports, Inc. (WSI) Safety Officer Elyse Knutsen is back to work after an extended absence. She and BMFD Chief DeVall have resolved that WSI/BMFD wildfire training will be scheduled after the 2019/2020 ski season. All WSI employees who participate will have roles designated by BMFD and will have had basic Incident Command System (ICS) training.
  
- BMFD firefighters already have trained WSI employees on such topics as BMFD response and ability to extract WSI personnel from various Whitefish Mountain Resort (WMR) structures. The training occurred in the confined space of WMR's snowmaking pumphouse.

- Chief also met with Jason Hanchett of the WSI Water Department regarding WMR water system valve vaults to discuss BMFD's response to injured personnel trapped within. Hanchett provided a map of the vaults and pledged to contact BMFD in the future when individuals are working inside the vault facilities.
- Chief continues to attend Firesafe Flathead meetings. There is a wait list for hazardous fuel reduction (thinning) grant funds. The group is hoping for near-term approval of future funding.
- Chief met with Whitefish Fire Department Assistant Chief Travis Tveidt and an AIG Insurance rep regarding fire response and concerns related to the Lookout Ridge property now being developed off Big Mountain Road.
- The Big Mountain Firefighters Association (BMFA) Newsletter was distributed.
- Chief is working on a Round-Up-for-Safety grant application to purchase a washer/extractor for the District. Quotes are pending. The price will be just under \$5,000.00.
- BMFD is still getting lots of extraneous traffic on its work channel. County officials do not envision a fix. If it becomes a significant problem during fire events, the District will develop a policy to use the Montana Mutual Aid frequency.
- The U.S. Forest Service (USFS) completed very limited prescribed burning during the 2019 fire season. They will attempt to do large burns next season.

- BMFD Board Members' access to Active 911 communications has been suspended and likely will not be reinstated because of Health Insurance Portability and Accountability Act (HIPAA) compliance issues.
- Chief and Board Treasurer Jay Johnston met with Flathead County Finance Department and Montana Department of Revenue officials regarding BMFD finances. It was determined that BMFD is not receiving its fair share of property tax revenues because the State/County tax collection system is deficient in a number of ways. Chief will further research such issues and report back to both County officials and the BMFD Board.

PUBLIC COMMENT – BMFD firefighter Brodie Verworn, who is also Chairman of the Evergreen Fire District, noted that Evergreen firefighters will attend the Montana State University Fire Safety School training weekend in Helena January 11-12, 2020. He also advised that the U.S. Centers for Disease Control and Prevention (CDC) has provided funds for Simulation Laboratory training.

TREASURER'S REPORT: (See following financial statements.)

## Big Mountain Fire District Statement of Net Assets

As of November 30, 2019

	Nov 30, 19
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ASSETS	
Current Assets	
Checking/Savings	
1017213 · County Fund #7213	171,243.80
1027243 · County Fund #7243 (PR Accrual)	116,212.05
1027248 · County Fund #7248 (Capital A/C)	53,636.90
Total Checking/Savings	341,092.75
Accounts Receivable	
122000 · Ambulance Fees Receivable	6,726.48
Total Accounts Receivable	6,726.48
Other Current Assets	
113019 · 2019 Real Estate Tax Rec	259,327.09
101499 · Undeposited Funds	1,120.85
Total Other Current Assets	260,447.94
Total Current Assets	608,267.17
Fixed Assets	
180000 · Investment in Fixed Assets	191,197.33
Total Fixed Assets	191,197.33
TOTAL ASSETS	799,464.50
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202100 · Accounts Payable	800.08
Total Accounts Payable	800.08
Other Current Liabilities	
206130 · Payroll Liabilities	3,480.32
215000 · Accrued Vacation/Sick Pay	107,439.25
223000 · Deferred Tax Revenue	259,327.09
Offset to Capital Outlay	564.82
Total Other Current Liabilities	370,811.48
Total Current Liabilities	371,611.56
Long Term Liabilities	
235405 · TRB Mortgage Loan #62456301	19,230.43
Total Long Term Liabilities	19,230.43
	1027248 · County Fund #7248 (Capital A/C)
Total Liabilities	390,841.99
Equity	
272000 · Unreserved Retained Earnings	433,179.25
Net Income	(24,556.74)
Total Equity	408,622.51
TOTAL LIABILITIES & EQUITY	799,464.50

## Big Mountain Fire District Statement of Activities - Prev Year Comparison

Accrual Basis

July through November 2019

	Jul - Nov 19	Jul - Nov 18	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>310000 · Tax Assessment Revenue</b>	196,002.44	189,462.17	6,540.27
<b>342000 · Public Safety</b>	10,874.36	7,271.68	3,602.68
<b>362000 · Insurance Reimbursement</b>	138.00	185.00	(47.00)
<b>365000 · Contribution and Donations</b>	0.00	13,134.11	(13,134.11)
<b>370000 · Interest Income</b>	2,001.78	1,743.54	258.24
<b>Total Income</b>	209,016.58	211,796.50	(2,779.92)
<b>Expense</b>			
<b>420100 · Labor</b>	186,128.35	178,061.96	8,066.39
<b>420210 · Office Supplies</b>	0.00	97.49	(97.49)
<b>420220 · Operations - General</b>	1,186.99	3,972.92	(2,785.93)
<b>420221 · Operations - Ambulance</b>	1,303.05	989.44	313.61
<b>420231 · Fuel</b>	94506	964.61	(19.55)
<b>420350 · Administrative Expense</b>	4,489.72	6,064.75	(1,575.03)
<b>420361 · Building Repairs &amp; Maintenance</b>	0.00	25.18	(25.18)
<b>420362 · Vehicle Maintenance</b>	4,658.82	549.58	4,109.24
<b>420510 · Health Insurance</b>	16,333.11	14,700.21	1,632.90
<b>420511 · Liability/Property Insurance</b>	9,256.00	4,539.50	4,716.50
<b>420390 · Taxes</b>	0.00	161.46	(161.46)
<b>420430 · Personnel Training</b>	190.00	458.28	(268.28)
<b>420340 · Utilities</b>	2,648.96	3,179.49	(530.53)
<b>Total Expense</b>	227,140.06	213,764.87	13,375.19
<b>Net Ordinary Income</b>	(18,123.48)	(1,968.37)	(16,155.11)
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
<b>600610 · Debt Service</b>	2,259.28	2,824.10	(564.82)
<b>800810 · Bad Debt Write Offs</b>	4,173.98	2,636.80	1,537.18
<b>Total Other Expense</b>	6,433.26	5,460.90	972.36
<b>Net Other Income</b>	(6,433.26)	(5,460.90)	(972.36)
<b>Net Income</b>	<b>(24,556.74)</b>	<b>(7,429.27)</b>	<b>(17,127.47)</b>

## Labor Detail - Previous Year Comparison

Accrual Basis

July through August 2016 & 2015

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Ordinary Income /Expense Expense	Jul - Nov 19	Jul - Nov 18	\$ Change
<b>420100 · Labor</b>			
420121 · HSA Contributions	3,500.00	3,500.00	0.00
420111 · Salaries and Wages - Permanent	128,065.20	126,062.91	2,002.29
420120 · Overtime - Permanent	22,896.58	20,124.83	2,771.75
420130 · Post-Employment Vac/sick	3,600.72	1,546.05	2,054.67
420131 · Holiday Pay	2,685.24	3,925.47	(1,240.23)
420141 · MT Unemployment	121.65	276.90	(155.25)
420142 · Soc Sec/Medicare	2,173.63	2,130.75	42.88
420900 · Employee Retirement (FURS)	18,390.07	18,167.18	222.89
420140 · Worker's Comp	4,695.26	1,878.77	2,816.49
<b>Total 420100 · Labor</b>	<b>186,128.35</b>	<b>177,612.86</b>	<b>8,515.49</b>
<b>Total Expense</b>	<b>186,128.35</b>	<b>177,612.86</b>	<b>8,515.49</b>
<b>Net Ordinary Income</b>	<b>(186,128.35)</b>	<b>(177,612.86)</b>	<b>(8,515.49)</b>
<b>Net Income</b>	<b>(186,128.35)</b>	<b>(177,612.86)</b>	<b>(8,515.49)</b>

## Budget vs. Actual

Accrual Basis

July through November 2019

	Jul - Nov 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
310000 · Tax Assessment Revenue	196,002.44	432,758.00	(236,755.56)	45.3%
330000 · Intergovernmental Revenue	0.00	13,800.00	(13,800.00)	0.0%
342000 · Public Safety	10,874.36	50,000.00	(39,125.64)	21.7%
362000 · Insurance Reimbursement	138.00	0.00	138.00	100.0%
365000 · Contribution and Donations	0.00	4,700.00	(4,700.00)	0.0%
370000 · Interest Income	2,001.78	1,500.00	501.78	133.5%
<b>Total Income</b>	<b>209,016.58</b>	<b>502,758.00</b>	<b>(293,741.42)</b>	<b>41.6%</b>
<b>Expense</b>				
420100 · Labor	186,128.35	457,369.00	(271,240.65)	40.7%
420210 · Office Supplies	0.00	500.00	(500.00)	0.0%
420220 · Operations - General	1,186.99	6,000.00	(4,813.01)	19.8%
420221 · Operations - Ambulance	1,303.05	3,000.00	(1,696.95)	43.4%
420222 · Personal Equipment	0.00	3,000.00	(3,000.00)	0.0%
420231 · Fuel	945.06	3,000.00	(2,054.94)	31.5%
420330 · Dues & Subscriptions	0.00	160.00	(160.00)	0.0%
420350 · Administrative Expense	4,489.72	12,500.00	(8,010.28)	35.9%
420361 · Building Repairs & Maintenance	0.00	2,500.00	(2,500.00)	0.0%
420362 · Vehicle Maintenance	4,658.82	4,000.00	658.82	116.5%
420480 · Communications	0.00	200.00	(200.00)	0.0%
420510 · Health Insurance	16,333.11	40,000.00	(23,666.89)	40.8%
420511 · Liability/Property Insurance	9,256.00	8,600.00	656.00	107.6%
420390 · Taxes	0.00	216.00	(216.00)	0.0%
420430 · Personnel Training	190.00	5,500.00	(5,310.00)	3.5%
420340 · Utilities	2,648.96	8,000.00	(5,351.04)	33.1%
<b>Total Expense</b>	<b>227,140.06</b>	<b>554,545.00</b>	<b>(327,404.94)</b>	<b>41.0%</b>
<b>Net Ordinary Income</b>	<b>(18,123.48)</b>	<b>(51,787.00)</b>	<b>33,663.52</b>	<b>35.0%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
600610 · Debt Service	2,259.28	6,780.00	(4,520.72)	33.3%
800810 · Bad Debt Write Offs	4,173.98	0.00	4,173.98	100.0%
<b>Total Other Expense</b>	<b>6,433.26</b>	<b>6,780.00</b>	<b>(346.74)</b>	<b>94.9%</b>
<b>Net Other Income</b>	<b>(6,433.26)</b>	<b>(6,780.00)</b>	<b>346.74</b>	<b>94.9%</b>
<b>Net Income</b>	<b>(24,556.74)</b>	<b>(58,567.00)</b>	<b>34,010.26</b>	<b>41.9%</b>

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

## OLD BUSINESS

- BMFA Treasurer Rhona Meislik briefed the Board on available Whitefish Community Foundation (WCF) matching grants, including the Great Fish Challenge initiative. One significant issue is that current applications for WCF grants will not receive funds until October 2020, and they cannot be used to pay off debt. Therefore, potential Great Fish funding of BMFD's proposed new fire truck, which is needed much sooner than October, is likely unworkable. It was also noted that applying for Great Fish funds is a very labor-intensive process.
- The Big Mountain Community website is up and running, and membership is growing.

## NEW BUSINESS

- BMFD will soon discuss firefighter overtime pay at both the Federal and State level.
- Jay Johnston and Medicine Rock developer Kelsey Bingham have discussed hazardous fuels reduction in the new development. Bingham has stated his commitment to undertake appropriate fire mitigation tree thinning.



- Potential annexation of Big Mountain by the city of Whitefish is not yet being discussed, according to city officials contacted by BMFD Board Treasurer Jay Johnston. They say their consideration of the proposal will likely begin in spring 2020.
- BMFD Board members Paul Okerberg and Phil Waddell are up for renewal in May 2020.
- New parking rules for Sunrise Ridge and Wood Run have been adopted by the Big Mountain HOA. They were developed in coordination with BMFD and take emergency vehicle access into account. A key provision is that daytime parking will be permitted only on downhill sides of area streets. Overnight parking will not be allowed under any circumstances. Grizzly Security will enforce the new regulations and can order vehicle towing to deal with repeat offenders.

#### EMPLOYEE COMMENT

- BMFD firefighters wish to upgrade firehouse gym equipment at a cost of less than \$500.00. Board members unanimously approved the expense.

NEXT MEETING – Scheduled for February 9, 2020

ADJOURNMENT – Motion to adjourn was made by Paul Okerberg and seconded by Paul Silverman. Motion passed unanimously, and meeting was adjourned at 10:53am.