

MINUTES OF MEETING
DAMMERON VALLEY FIRE SPECIAL SERVICE DISTRICT BOARD
7:00 p.m. Wednesday, December 9, 2020
Dammeron Valley Fire Station
Accommodations made Via Zoom
<https://us02web.zoom.us/j/88312984429>

Board Members:
Chair: Mack Sorensen
Vice Chair: Larry Carlon
Clerk: Ryan Andersen
Member at Large: Rick Johnson
Treasurer: Curt Shelley

Call to Order / Roll Call / Pledge conducted by Mack Sorensen, Chair. Other Board Members present were Larry Carlon, Curt Shelley, Ryan Anderson, and Rick Johnson.

Approval of Agenda - A motion was made by Rick Johnson to approve the agenda. The motion was seconded by Ryan Anderson and all were in favor. The motion passed unanimously.

Approval of Minutes - A motion was made by Larry Carlon to approve the November 24, 2020 Board Meeting minutes as presented. The motion was seconded by Curt Shelley and all were in favor. The motion passed unanimously.

Consent Expenditure Agenda presented by Ryan Anderson, Clerk

Name	Vendor	Date	Description	Code	Amount
Visa Card Statements			Closing Date		
	Interest & Fees				
	Chief Chet Barnes				
Management & Utilities					
	Community Assn Mgmt.	12/10/2020	Monthly Management	4104	\$ 741.67
	Community Assn Mgmt.	12/10/2020	Printing & Reproduction	4163	\$ 10.45
	Community Assn Mgmt.	12/10/2020	Postage & Delivery	4308	\$ 30.93
	Wex Diesel	11/30/2020	Vehicle Fuel	4302	\$ 430.78
	Verizon Cellular Phones	11/13/2020	5 lines: 3 people, 2 devices	4402	\$ 143.06
	Dominion Energy	11/3/2020	Natural Gas	4410	\$ 32.06
	Republic Waste	11/30/2020	Trash cans	4410	\$ 110.96
	Rocky Mountain Power	12/1/2020	Electricity	4410	\$ 138.67
	Fire Chief - Chet Barnes	11/2020	Monthly Compensation	4408	\$ 4,000.00
	Fire Chief - Chet Barnes	N/A	Uniform Allowance	4158	\$ -
	Medical Director- Dr. Brad Crosby	12/10/2020	Monthly Compensation	4405	\$ 500.00
	EMS Trainer - Maggie Avarett	12/10/2020	Monthly Compensation	4404	\$ 200.00
Other Invoices					
	UT Local Gov. Trust		Automobile Insurance	4135	\$ 356.34

	20 Department Members	11/30/2020	Per Call Stipend EOY Stipends	4408	\$ 3,780.00
	L.N. Curtis	11/30/2020	Annual Compressor Service	4303	\$ 1,224.00
	L.N. Curtis	11/30/2020	Honeywell Flow Testing	4303	\$ 411.00
	Virginia Olofson	10/14/2020	Fire Station Cleaning	4312	\$ 75.00
	Bruce miller	12/4/2020	Utah Barricade - Cones	4404	\$ 34.43
	Henry Shein	11/21/2020	PPE	4304	\$ 212.09
	Utah Department of Health	11/20/2020	EMS QA Review/Vehicle Permit	4310	\$ 130.00
TOTAL	Reference only. Not meant to match any other Statement.				\$ 12,561.44

A motion was made by Rick Johnson to accept expenditures as outlines. The motion was seconded by Curt Shelley and all were in favor. The motion passed unanimously.

Financial Report presented by Curt Shelley, Treasurer

Operating account balance: \$126,142.69

Reserve savings (Capital Project): \$94,230.98

YTD Income (Fees, MOU's for Red Card/Brush, Donations, Misc.): \$92,705.05

Variance from budgeted income YTD: -\$35,994.95 (less than budgeted)

YTD Expenses: \$93,157.97

Variance from budgeted expenses YTD: -\$35,584.43 (less than budgeted)

2020 year-end Still pending: Routine expenditures as budgeted, MOU payouts to brush team and brush response related expenses, deposit for EMT class started the week of November 23rd. 11 volunteers, Chief's salary (one month), and year-end call stipend payout to volunteers. Mack stated there are 11 people in the EMT class who all live in Dammeron Valley and have agreed to do shifts. They have paid a deposit that will be returned to them.

Discussion regarding payroll service for Medical Director, EMT Trainer, and Fire Chief presented by Curt Shelley, Treasurer. The current challenges are to improve the timeliness of routine payments to the following department personnel: Fire Chief, Medical Director, and EMT trainer. A possible solution is to contract with an outside payroll service as CAM's services do not include payroll. The estimated cost to use payroll service = 1.5% of payroll/ \$70 per month which would automate the process, provide timely payments, and include required documentation and tax information while keeping access to DVF SSD funds limited to the Board approval process. Mack Sorensen expressed he is not prepared for a decision as he would like to talk to multiple service providers in order to make a decision. This will be an agenda item for January. Curt Shelley expressed concern about the timeliness of payments. Mack Sorensen feels the delays with the Boards approvals have been rectified.

Motion to select authorized check signers - presented by Mack Sorensen, Chair to improve the timeliness of SSD payments to vendors and service providers. A motion is needed to add new SSD Board Members to the SSD banking accounts for additional authorized signers. **Ryan Anderson made a motion to have Rick Johnson, Mack Sorensen, Larry Carlon, and Curt Shelley as the authorized signers on the accounts. The motion was seconded by Rick Johnson and all were in favor. The motion passed unanimously.**

Discussion to amend the Capital Project Budget presented by Curt Shelley, Treasurer. This item is being deferred to Q2 of 2021 pending further review. Key takeaways at this time are the current Capital Project Budget includes some line items that are routine maintenance and should not be

included, the revised budget will reflect the department’s strategic plan and DVF SSD’s capitalization policy.

Discuss Capitalization Policy presented by Curtis Shelley, Treasurer. DVF SSD does not currently have a capitalization policy, which defines for the district what a major capital asset is. The Utah State Auditor’s office recommends creating a capitalization policy as a best practice. The proposal for the basis is centered on what is the minimum asset and minimum usable life. Minimum value at \$4k proposed and minimum life of 3 years. Anything over the minimum amount is a major asset that will depreciate. Larry Carlon inquired if they are proposing that anything less than \$4k is not tracked as a capital asset. Curt Shelley explained that it will still be tracked as an asset; these are for major capital assets that need to be budgeted to be replaced. Rick Johnson inquired if the air packs would fall under that category as they are a group of air packs, not individually purchased. Curt Shelley clarified that it would be assessed per item. Chief Barnes further clarified that it will all be tracked and documented, it just may not come out of the capital project fund. Larry Carlon inquired if there is a percentage requirement in that account. Curt Shelley answered, no, but those items need to be budgeted over time. **Curt Shelley made a motion to adopt the description provided as the basis for the policy. Rick Johnson seconded the motion and all were in favor. The motion passed unanimously.**

Discuss Account Restructuring presented by Curtis Shelley, Treasurer. The goal is to clearly identify accounts as Operating, Assigned, Reserve, and Restricted:

Proposed 2021 DVF SSD Financial Account Structure	
For 2021 and future budget years, proposed account structure with general attributes	
Operating Account - General Fund	
Derives income from fees, interest, donations, grants	
Supports annual operating budget and unforeseen expenses that may occur, such as major repairs, equipment failure, losses due to natural or manmade catastrophe, regulatory changes, etc.	
Capital Project Account - Assigned Funds (Currently noted on financials as Reserves)	
Derives income from Operating Account or Reserve Account	
Supports acquisition of and major repairs to capital assets as presented in Capital Project multi-year budget	
Referenced and defined to State Auditor by DVF SSD Treasurer on February 26, 2020	
Note: Beginning in 2021 BY, items budgeted to and paid for from this account should be defined by DVF SSD Financial Policies and Procedures TBD by Board and aligned with SSD Asset Capitalization definitions	
Classified as Assigned Funds	
Reserve Fund Account (New)	
Derives income from the Operating Account	
Funds paid into in the Reserve Account from the Operating Account can be designated each subsequent budget year to be held as reserve funds, up to the allowable Utah State limit, and/or used in full or in part to fund:	
1. Operating Account in the case of a budget year deficit	
2. Capital Budget Fund	
3. Restricted Fund	
Restricted Funds Account	
Derives income from:	
1. Allocation of DVF SSD matching funds from Operating Account, Reserve Account, or Capital Project Account for specific use as dictated by individual approved grants	
2. Funds received from the source of each specific grant	
Restricted funds are used to pay for individual, approved grant submissions for capital, staffing, training, or any other need identified and requested by Fire Department leadership, with SSD Board approval.	

Curt Shelley made a motion to adopt the account structure as presented. Larry Carlon seconded the motion. Rick Johnson inquired if the restricted fund needs to be prefunded or only move funds when pursuing a grant. Curt Shelley clarified, only when a grant has been approved. **All were in favor and the motion passed unanimously.**

Fire Chief Report presented by Chet Barnes, Fire Chief. There have been 175 calls YTD. 161 total calls in 2019. He shared details of a recent accident with a great effort of all. He mentioned an increase in deer strikes. He described the Department's COVID-19 response and their continued diligence. There are 2 DV FR members completing fire academy who will graduate with firefighter 2 and other personnel who completed EMT class. EMT advanced in SLC for another member has been completed. Recruitment and training for wildfire have started. There are 10 driver/operators that have graduated. The firefighters continue to do an excellent job providing service to the community. The medical director spoke to the crews on Monday about COVID-19 expectations. They are working to keep the rigs up and safe in working conditions. Inventories have been developed and the tracking resources are in progress. New SBCA air packs are shipping in January. The education prevention program is getting up and running. Emergency preparedness and operations will be in place by next fire season. Chief Barnes thanked the community for their support. The station has been filled with people every day in a positive environment. Everyone is welcome to stop in and say hello.

Open Discussion for Public Comments:

Greg Moses inquired if the FD joins with other fire departments to get an even bigger scale on PPE. Chief Barnes explained that was done with the air packs. It's challenging because PPE does expire. Gold cross has been great at restocking with the DV FD's inventory. Larry Carlon reiterated the importance of the work being done currently in comparison to past prioritized projects. Mack Sorensen presented an appreciation gift for McKenzie Johnson at CAM. He also thanked Curt Shelley for the work done with the budget. Mack Sorensen stated that in June of this year, there was not one firefighter as they all quit in January. Today there are 35 people who live in the valley volunteering for the FD.

Tamara Harry inquired as to why the Park contract is no longer on the budget. Ryan Anderson explained that work is being taken care of by volunteers. Tamara Harry stated it was her understanding that the County has the SSD on their docket to take over. Mack Sorensen explained that they are doing a feasibility study to combine the fire departments with no timeline on it. Tamara Harry inquired what happens if they do combine it. Mack Sorensen stated that the only concern at this time is getting Dammeron Valley's needs met and avoiding a mill levy by the County.

Drea Markham stated the SSD fee should be based on land vs a house. Mack Sorensen clarified that a vacant lot is a bigger fire hazard than a house. Rick Johnson stated there was a time there were far fewer lots being lived on. We choose this method rather than a mill levy, the very few people paid for everything, and those remote owners would have a service for nearly nothing. A mill levy will be a lot more. Mack Sorensen added that the equitable way to do it is everyone pays the same.

Future Agenda Items presented by Mack Sorensen, Chair - Third-party payroll service.

Adjournment - A motion was made by Ryan Anderson to adjourn the meeting. Rick Johnson seconded the motion and all were in favor. The motion passed unanimously.