

Mason's Island Fire District Meeting
November 1, 2018
Time – 5:30 PM
18 Money Point Road, Mystic, CT 06355

1) Call to order

President Jim McAuley called the meeting to order at 5:31 pm. Board Members Ethan Tower, John Parry, Lee Hisle, Bob Banas and Tom Cooke were present, constituting a quorum. Board Members David Krupp, Bill Taylor and Kristin Foster were not in attendance. Rufus Allyn was also in attendance.

2) Approval/Correction of October 4, 2018 Minutes

Tom Cooke moved the approval of the October 4, 2018 minutes and John Parry seconded the motion. The minutes were approved without change.

3) President's Report

a) Emergency Calls

Jim McAuley reviewed a document entitled "MIFD Emergency Calls 2018-2019" and noted that emergency calls were up year over year. A copy of the document is attached.

b) Guard House Hit by Truck

Jim McAuley reported that the guard house was hit and destroyed by a truck on October 16 at 4:37 pm as the truck was attempting to head north on Masons Island Road. The accident was captured by the camera on the guard house and truck was identified from pictures on the camera. Rufus Allyn is obtaining estimates for the replacement of the guard house and will work with the truck owner's insurance company to cover the costs of replacement.

c) Resident complaint-Parking landscapers

Jim McAuley reported that he received a complaint from a resident that landscapers are parking their trailers and equipment in locations which create hazardous conditions. During discussion, Board members concurred that this was an issue and that equipment was frequently parked at blind corners, making passage around the equipment potentially dangerous. Rufus Allyn offered to speak with known contractors, and the Board agreed that MIPOA should notify residents of the issue.

d) Meeting with Fr. Tom Hoar 11/6/2018

Jim McAuley reported that he and Bob Martin, President of Masons Island Property Owners Association, had a meeting scheduled with Fr. Tom Hoar of Enders Island on November 6, 2018 at Fr. Hoar's request. Fr. Hoar did not provide an agenda for the meeting. The Board members discussed potential financial issues for the meeting, including the cost of water usage and fire hydrant placement.

4) Treasurers Report-2018-2019 Budget

Treasurer Ethan Tower reviewed a document entitled Mason's Island Fire District Projected Roads Reserve Cash Flow, a copy of which is attached hereto. Mr. Tower noted that recent paving project came in on budget and that \$124K of the Roads Reserve had been expended. Ethan stated that an expected payment from the water company and budgeted surpluses would help to bring the balance back up to \$205K. A discussion regarding future projects ensued, including the addition of potential small projects, including Skiff Lane and Cat Briar, which will be reviewed and managed by Rufus Allyn.

Mr. Tower also reviewed a document entitled MIFD Balance Sheet which is attached hereto, noting that MIFD has \$402K in the bank and \$126K in the Roads Reserve Fund. He added that there are \$130K in budgeted expenses remaining and \$90K in operating surplus/reserves.

John Parry moved to accept the report of the Treasurer and Lee Hisle seconded the motion, which passed unanimously.

5) Tax Report

Lydia Herd was unable to be present and no report was submitted.

6) Roads Paving Update

Rufus Allyn stated that in addition to making some minor changes on Skiff Lane, there are spots on Black Duck west that need attention.

7) Unfinished Business

a) Town of Stonington Collection of MIFD Property Taxes

Ethan Tower noted that the Board still needs to determine whether or not to recommend a "minimum tax" for tax collections and whether to approve the proposed contract with Stonington pursuant to which Stonington would take responsibility for the collection of taxes within the Fire District. He also noted that even though the majority of the tax collector's responsibilities would be shifted to Stonington, a local tax collector was still needed. A discussion ensued concerning whether or not the newly appointed tax collector would be required to collect auto taxes. The Board also discussed the status of the process to identify a replacement for Lydia Herd, noting that Lydia has done an excellent job in that role. The Board also discussed whether the tick tax should

be a responsibility for the newly identified tax collector, with some Board members noting that the responsibility should be placed on the vendors who provide the treatments. The discussion concluded with the understanding that the Stonington contract would be on the January 2019 agenda.

b) Road Ordinance Implementation

John Parry reported that the road ordinance had been duly posted in The Day and was in full force and effect as of October 28, 2018. He noted that he was still in the process of sending letters to the utility companies alerting them of the ordinance.

Mr. Parry also discussed the draft snow plowing guidelines, noting that they included a provision that mailboxes knocked down as a result of physical contact with the snow plow (not to include mailboxes knocked down by snow without contact with the plow truck) would be reimbursed in the amounts of \$25 for posts and \$25 for mailboxes. After discussion, the Board agreed to change the guidelines to offer \$50 for mailboxes, \$25 for posts and \$50 for labor.

c) Speed Limit Committee

John Parry stated that the Committee had yet to meet and that while several possible actions had been discussed informally, no action has yet been taken.

8) New Business

a) Annual holiday celebration

Jim McAuley noted that a holiday celebration was traditionally substituted for the December meeting and that Jim and Mary McAuley would be hosting the party on December 6, 2018.

9) Adjourn

There being no further business, Ethan Tower made a motion to adjourn the meeting and John Parry seconded the motion. The motion passed unanimously and the meeting adjourned at 6:29 pm.

Respectfully submitted,

Thomas F. Cooke

Mason's Island Fire District
Projected Roads Reserve Cash Flow

October 28, 2018

Best Case

	Beginning Balance	Budgeted Surplus	Unplanned Storm	CTW Contribution	Repaving Costs	Ending Balance
2015-2016	\$ 150,815	\$ 75,665	\$ 11,500	\$ 90,000	\$ 6,210	\$ 321,770
2016-2017	\$ 321,770	\$ 77,206	\$ 11,500	\$ 54,150	\$ 239,171	\$ 225,454
2017-2018	\$ 225,454	\$ 63,250	\$ 575	\$ 35,000	\$ 72,853	\$ 251,427
2018-2019	\$ 251,427	\$ 16,110	\$ 11,500	\$ 51,598	\$ 124,833	\$ 205,803
2019-2020	\$ 205,803	\$ 12,161	\$ 11,500	\$ -	\$ 147,424	\$ 82,040
2020-2021	\$ 82,040	\$ 12,161	\$ 11,500	\$ -	\$ -	\$ 105,701
2021-2022	\$ 105,701	\$ 12,161	\$ 11,500	\$ -	\$ -	\$ 129,361
2022-2023	\$ 129,361	\$ 12,161	\$ 11,500	\$ -	\$ -	\$ 153,022
2024-2025	\$ 153,022	\$ 12,161	\$ 11,500	\$ -	\$ -	\$ 176,683

Worse Case

	Beginning Balance	Budgeted Surplus	Unplanned Surplus	CTW Contribution	Repaving Costs	Ending Balance
2015-2016	\$ 150,815	\$ 75,665	\$ 11,500	\$ 90,000	\$ 6,210	\$ 321,770
2016-2017	\$ 321,770	\$ 77,206	\$ 11,500	\$ 54,150	\$ 239,171	\$ 225,454
2017-2018	\$ 225,454	\$ 63,250	\$ 575	\$ 35,000	\$ 72,853	\$ 251,427
2018-2019	\$ 251,427	\$ 16,110	\$ -	\$ -	\$ 124,833	\$ 142,705
2019-2020	\$ 142,705	\$ 12,161	\$ -	\$ -	\$ 147,424	\$ 7,442
2020-2021	\$ 7,442	\$ 12,161	\$ -	\$ -	\$ -	\$ 19,602
2021-2022	\$ 19,602	\$ 12,161	\$ -	\$ -	\$ -	\$ 31,763
2022-2023	\$ 31,763	\$ 12,161	\$ -	\$ -	\$ -	\$ 43,924
2023-2024	\$ 43,924	\$ 12,161	\$ -	\$ -	\$ -	\$ 56,084
2024-2025	\$ 56,084	\$ 12,161	\$ -	\$ -	\$ -	\$ 68,245

11:40 AM

10/30/18

Accrual Basis

MIFD
Balance Sheet
 As of June 30, 2019

	Jun 30, 19
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash	
11000 · Municipal Checking	55,578.31
13000 · Savings Account	346,851.01
Total 10000 · Cash	402,429.32
Total Checking/Savings	402,429.32
Total Current Assets	402,429.32
Fixed Assets	
19000 · Land	48,600.00
Total Fixed Assets	48,600.00
TOTAL ASSETS	451,029.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Accrued Expenses	2,500.00
25000 · Reserve Funds	
25010 · Fire Reserve Fund	12,500.00
25020 · Catastrophe Reserve Fund	25,000.00
25030 · Roads Reserve Fund	126,594.61
Total 25000 · Reserve Funds	164,094.61
Total Other Current Liabilities	166,594.61
Total Current Liabilities	166,594.61
Total Liabilities	166,594.61
Equity	
30000 · Opening Balance Equity	124,561.06
32000 · Retained Earnings	14,415.28
Net Income	145,458.37
Total Equity	284,434.71
TOTAL LIABILITIES & EQUITY	451,029.32

11:36 AM

10/30/18

Accrual Basis

MIFD

2018-2019 Profit & Loss Budget vs. Actual

July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Income				
40100 · Property Tax Income	215,262.70	214,500.00	762.70	100.4%
40200 · Ticks - Property Owners Income	0.00	23,000.00	-23,000.00	0.0%
40300 · Interest Income	174.80	500.00	-325.20	35.0%
40600 · Miscellaneous Income	25.00			
Total Income	215,462.50	238,000.00	-22,537.50	90.5%
Expense				
51000 · Roads & Public Works				
51100 · Road Maintenance				
51110 · Plowing	2,662.38	13,312.00	-10,649.62	20.0%
51120 · Clearing Trees & Brush	400.00	18,900.00	-18,500.00	2.1%
51130 · Mowing	5,560.00	13,800.00	-8,240.00	40.3%
51140 · Paving	0.00	5,000.00	-5,000.00	0.0%
51160 · Gravel Roads	0.00	2,500.00	-2,500.00	0.0%
51170 · Drainage	0.00	4,000.00	-4,000.00	0.0%
51180 · Sweeping	0.00	1,800.00	-1,800.00	0.0%
51181 · Signs	0.00	2,000.00	-2,000.00	0.0%
51189 · Miscellaneous Expense	2,274.41	2,500.00	-225.59	91.0%
51190 · Management Fees	1,634.52	9,572.00	-7,937.48	17.1%
Total 51100 · Road Maintenance	12,531.31	73,384.00	-60,852.69	17.1%
51200 · Unplanned Expenses				
51210 · Named Storm Clean Up	0.00	10,000.00	-10,000.00	0.0%
51220 · Management Fees	0.00	1,500.00	-1,500.00	0.0%
Total 51200 · Unplanned Expenses	0.00	11,500.00	-11,500.00	0.0%
51300 · Capital Improvements				
51320 · Road Paving Projects	108,550.00	115,238.00	-6,688.00	94.2%
51390 · Management Fees	16,282.50	17,286.00	-1,003.50	94.2%
51400 · To Roads Reserve	0.00	16,110.00	-16,110.00	0.0%
51401 · From Roads Reserve	-124,832.50	-132,524.00	7,691.50	94.2%
Total 51300 · Capital Improvements	0.00	16,110.00	-16,110.00	0.0%
Total 51000 · Roads & Public Works	12,531.31	100,994.00	-88,462.69	12.4%
52000 · Ticks and Lyme Disease Program				
52110 · Ticks - Property Owners Expense	0.00	23,000.00	-23,000.00	0.0%
52120 · Ticks - Walk Expense	0.00	1,352.00	-1,352.00	0.0%
52200 · Lyme Disease Program	3,773.14	11,000.00	-7,226.86	34.3%
Total 52000 · Ticks and Lyme Disease Program	3,773.14	35,352.00	-31,578.86	10.7%
53000 · Other Expenses				
53100 · Fire Protection - MFD	23,764.50	47,529.00	-23,764.50	50.0%
53110 · Fire Protection - CWC	3,819.55	13,925.00	-10,105.45	27.4%
53150 · Pond Maintenance	1,732.00	5,350.00	-3,618.00	32.4%
53200 · Insurance	10,241.16	10,500.00	-258.84	97.5%
53300 · Traffic Control and Safety	12,667.00	18,000.00	-5,333.00	70.4%
53500 · Review of Books	0.00	2,500.00	-2,500.00	0.0%
53600 · Property Tax on Parks	691.74	800.00	-108.26	86.5%
53700 · Utilities	181.73	550.00	-368.27	33.0%
53900 · Miscellaneous Expenses	602.00	2,500.00	-1,898.00	24.1%
Total 53000 · Other Expenses	53,699.68	101,654.00	-47,954.32	52.8%
Total Expense	70,004.13	238,000.00	-167,995.87	29.4%
Net Income	145,458.37	0.00	145,458.37	100.0%