

## **Mason's Island Fire District BOD Meeting – January 3, 2019**

**Attending:** Jim McAuley, Bill Taylor, Ethan Tower, Kristin Foster, John Parry, and Lee Hisle. Rufus Allyn and Tax Collector, Lydia Herd, also attended. Not in attendance: Bob Banas, David Krupp, and Tom Cooke. President Jim McAuley called the meeting to order at 5:32 pm. A quorum was present.

**Clerk's Report:** M/S/P approving the minutes from previous meeting, November 1, 2018.

**President's Report:** (a) Emergency Calls – October and November only had one emergency call, so the total through November is 16. (b) The gatehouse has been replaced and has temporary power. It still needs an electrical meter. The license plate reading cameras have been installed and will be activated once the electrical meter is in place. (c) Regarding the complaints about landscapers parking in the roadway, Jim said he will ask Bob Martin to send out a notice to MIPOA members about this. Rufus Allyn said people should call him and he would speak to the landscaper and also suggested that this be brought up at the annual meeting. (d) On November 6<sup>th</sup>, Jim, Bob Martin, Lou Allyn, Barry Saluk met with Father Hoar who had his attorney attend as well. Not much information came out of the meeting.

**Treasurer's Report:** Ethan Tower distributed updated Profit & Loss Budget vs. Actual and Balance Sheet reports. Miscellaneous expenses, line items 51189 and 53900, have been mostly expended, covering the cost of painting the centerlines in the roads and the legal notice published in the Day for the new road digging ordinance (\$1,100). Another item, \$460 for testing the Ice Pond water will be shifted to Pond Maintenance. Otherwise, we are on budget. Other than about \$1,100 for upgrades to the gatehouse, the costs to replace it will be claimed against and paid by the truck owner's insurance. M/S/P to approve the Treasurer's report.

**Tax Collector Report:** There is only one outstanding bill for the July billing cycle for \$28.64. A prior bill for the same taxpayer had to be collected via the State Marshall collecting payment from the taxpayer's bank account and this will probably have to be done again. The next Tax Collector report will include the eighteen supplemental bills sent recently for January which total \$356. About a third of these have already been paid.

**Roads Report:** New water main work will probably start in late February. In the fall, MIFD will repave Old South Road, Yacht Club Road, East Forest, and the western part of Black Duck Road which needs some extra work. Skiff Road will also be regraded.

**Unfinished Business:** (a) Town Collection of MIFD property taxes – Prior to the meeting, Ethan and Lydia sent out the proposed contract with the Stonington Tax Collector to collect MIFD

taxes in the next fiscal year. Three issues were discussed at the meeting. (1) Car Taxes - The Town will bill for car taxes, but only if provided with the list of MIFD car registrants. Currently, to bill for car taxes, Lydia receives a spreadsheet from the town that is based on MVD data. The list cannot be sorted to select just MIFD registered cars and there are many inconsistencies in spelling and variants of the names of roads. Just to identify those subject to MIFD taxes takes about two hours. Total car taxes collected are around \$3,567. Lee Hisle observed this was a terrible job and that we should discontinue billing. He made a motion to discontinue collecting car taxes which Ethan seconded, but following discussion, the vote was tabled to a later meeting. The problem with discontinuing car taxes is that some individuals who are not residents qualify to vote at MIFD meetings based on being "liable to the District for taxes, assessed against him on an assessment of not less than \$1,000". The car tax qualifies MIFD voters who otherwise don't have a house in their name due to ownership in a limited partnership or LLC or in the other spouse's name. Eliminating the car tax would disenfranchise these people, admittedly a limited number. The motion was tabled so we could try to figure out a solution to this disenfranchisement issue. (2) \$10 cut-off – The town does not bill for property taxes of less than \$5, whereas MIFD uses a \$10 cut-off. This is not a problem as the town can apply a \$10 cut-off for MIFD bills. (3) Tick Tax – Currently, those signing up for tick spraying are billed a separate Tick Tax by MIFD's tax collector. The town cannot provide this service. There was some discussion that the new federal tax changes make the deduction of the tick tax unlikely for most MIFD homeowners as state income taxes and property taxes are limited to a total of \$10,000. However, soliciting participation on a group basis increases the number of homes that are treated, which improves safety from ticks, so abandoning program was seen as a bad idea. If not a tax, then MIFD would no longer be involved. (If continued outside of MIFD and not a tax, it might make more sense to have MIPOA sponsor the program.) While issues (1) and (3) need further review, M/S/P to approve signing the contract with Stonington for tax collection starting with the next fiscal year, 2019-2020.

(b) MIFD position on Ice Pond Dredging – It is not clear whether dredging will occur. The pond continues to be drained and refilled to address the phosphate issue.

(c) Speed Limit Committee – No Report

(d) Snow Plowing Guidelines – These were approved in November and will be sent to Tommy Thomason to be put on the MIFD web site.

**New Business:** Should MIFD take a position on the homeowners' suit versus Enders Island and the Town of Stonington? – Jim led off the discussion with the point that there is nothing in the bylaws that supports taking any position on this issue. Lydia pointed out that the level of activity on Enders Island affects traffic and safety, which are within MIFD's purview. John Parry thought taking any position would require a vote at the annual meeting. After some further discussion, the consensus was that MIFD would not take a position.

**MIFD Meeting Calendar:**

The next meeting is scheduled for February 7, 5:30 pm at 18 Money Point Road.

Meeting Adjourned – 7:00 pm

Respectfully submitted

Bill Taylor

**MIFD**  
**2018-2019 Profit & Loss Budget vs. Actual**  
July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40100 · Property Tax Income	215,276.63	214,500.00	776.63	100.4%
40200 · Ticks - Property Owners Income	0.00	23,000.00	-23,000.00	0.0%
40300 · Interest Income	290.75	500.00	-209.25	58.2%
40600 · Miscellaneous Income	25.00			
<b>Total Income</b>	<b>215,592.38</b>	<b>238,000.00</b>	<b>-22,407.62</b>	<b>90.6%</b>
<b>Expense</b>				
<b>51000 · Roads &amp; Public Works</b>				
51100 · Road Maintenance				
51110 · Plowing	7,987.14	13,312.00	-5,324.86	60.0%
51120 · Clearing Trees & Brush	3,380.00	18,900.00	-15,520.00	17.9%
51130 · Mowing	6,120.00	13,800.00	-7,680.00	44.3%
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	2,114.13	4,000.00	-1,885.87	52.9%
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	2,981.36	9,572.00	-6,590.64	31.1%
<b>Total 51100 · Road Maintenance</b>	<b>24,857.04</b>	<b>73,384.00</b>	<b>-48,526.96</b>	<b>33.9%</b>
<b>51200 · Unplanned Expenses</b>				
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%
<b>Total 51200 · Unplanned Expenses</b>	<b>0.00</b>	<b>11,500.00</b>	<b>-11,500.00</b>	<b>0.0%</b>
<b>51300 · Capital Improvements</b>				
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%
<b>Total 51300 · Capital Improvements</b>	<b>0.00</b>	<b>16,110.00</b>	<b>-16,110.00</b>	<b>0.0%</b>
<b>Total 51000 · Roads &amp; Public Works</b>	<b>24,857.04</b>	<b>100,994.00</b>	<b>-76,136.96</b>	<b>24.6%</b>
<b>52000 · Ticks and Lyme Disease Program</b>				
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	4,298.49	11,000.00	-6,701.51	39.1%
<b>Total 52000 · Ticks and Lyme Disease Program</b>	<b>4,298.49</b>	<b>35,352.00</b>	<b>-31,053.51</b>	<b>12.2%</b>
<b>53000 · Other Expenses</b>				
53100 · Fire Protection - MFD	24,719.90	47,529.00	-22,809.10	52.0%
53110 · Fire Protection - CWC	3,819.55	13,925.00	-10,105.45	27.4%
53150 · Pond Maintenance	2,598.00	5,350.00	-2,752.00	48.6%
53200 · Insurance	10,241.16	10,500.00	-258.84	97.5%
53300 · Traffic Control and Safety	12,537.00	18,000.00	-5,463.00	69.7%
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	197.46	550.00	-352.54	35.9%
53900 · Miscellaneous Expenses	1,769.30	2,500.00	-730.70	70.8%
<b>Total 53000 · Other Expenses</b>	<b>56,574.11</b>	<b>101,654.00</b>	<b>-45,079.89</b>	<b>55.7%</b>
<b>Total Expense</b>	<b>85,729.64</b>	<b>238,000.00</b>	<b>-152,270.36</b>	<b>36.0%</b>
<b>Net Income</b>	<b>129,862.74</b>	<b>0.00</b>	<b>129,862.74</b>	<b>100.0%</b>

**MIFD**  
**Balance Sheet**  
As of June 30, 2019

			Jun 30, 19
	<b>ASSETS</b>		
	<b>Current Assets</b>		
	<b>Checking/Savings</b>		
	<b>10000 · Cash</b>		
	<b>11000 · Municipal Checking</b>	60.00	
	<b>13000 · Savings Account</b>	346,966.96	
	<b>Total 10000 · Cash</b>	386,578.69	
	<b>Total Checking/Savings</b>	386,578.69	
	<b>Other Current Assets</b>		
	<b>11999 · Other Receivables</b>	255.00	
	<b>Total Other Current Assets</b>	255.00	
	<b>Total Current Assets</b>	386,833.69	
	<b>Fixed Assets</b>		
	<b>19000 · Land</b>	48,600.00	
	<b>Total Fixed Assets</b>	48,600.00	
	<b>TOTAL ASSETS</b>	<b>435,433.69</b>	
	<b>LIABILITIES &amp; EQUITY</b>		
	<b>Liabilities</b>		
	<b>Current Liabilities</b>		
	<b>Other Current Liabilities</b>		
	<b>21000 · Accrued Expenses</b>	2,500.00	
	<b>25000 · Reserve Funds</b>		
	<b>25010 · Fire Reserve Fund</b>	12,500.00	
	<b>25020 · Catastrophe Reserve Fund</b>	25,000.00	
	<b>25030 · Roads Reserve Fund</b>	126,594.61	
	<b>Total 25000 · Reserve Funds</b>	164,094.61	
	<b>Total Other Current Liabilities</b>	166,594.61	
	<b>Total Current Liabilities</b>	166,594.61	
	<b>Total Liabilities</b>	166,594.61	
	<b>Equity</b>		
	<b>30000 · Opening Balance Equity</b>	124,561.06	
	<b>32000 · Retained Earnings</b>	14,415.28	
	<b>Net Income</b>	129,862.74	
	<b>Total Equity</b>	268,839.08	
	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>435,433.69</b>	

**Fiscal Year 2018/2019**  
**July 1, 2018 through June 30, 2019**  
**Masons Island Fire District Tax Collector's Report**  
**Second Quarter Report through 12/31/19**

**Detail on Current Year Taxes -- 2017 Grand List**

Due Date	Type of Tax	Current		Lawful Corrections				Collections				Uncollected Taxes Total
		7/1/18-6/30/19	Levy	Not Billed	Additions	Deductions	Refunds	Applied	Transfers To Collectible	Taxes	Interest and Liens	Other Fees
7/1/18	Real Estate	\$208,646.75	\$96.74	\$0.00	\$0.00	\$59.32	\$0.00	\$208,490.69	\$208,490.80	\$173.71	\$0.00	\$208,664.51
7/1/18	MV	\$4,356.24	\$713.39	\$30.70	\$64.23	\$41.93	\$0.00	\$3,567.39	\$3,603.00	\$24.03	\$0.00	\$3,627.03
7/1/18	Pers Prop	\$3,136.96	\$88.37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,048.59	\$3,048.59	\$2.00	\$0.00	\$3,050.59
1/1/19	Supp MV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	Tick Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Labels	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$216,139.95	\$898.50	\$30.70	\$64.23	\$101.25	\$0.00	\$215,106.67	\$215,142.39	\$199.74	\$0.00	\$215,342.13
												\$28.64
												1 bill

**Summary of Last 15 Years Taxes**

Grand List	Uncollected Taxes	Current Year				Lawful Corrections				Collections				Uncollected Taxes Total	
		6/30/18	7/1/18-6/30/19	Not Billed	Additions	Deductions	Refunds	Applied	Transfers To Collectible	Taxes	Interest and Liens	Other Fees			
2017	\$0.00	\$216,139.95	\$898.50	\$30.70	\$64.23	\$101.25	\$0.00	\$215,106.67	\$215,142.39	\$199.74	\$0.00	\$215,342.13	\$28.64	1 bill	
2016	\$15.97								\$15.97				\$15.97	1 bill	
2015	\$18.91								\$18.91				\$0.00	\$18.91	1 bill
2014	\$0.00								\$0.00				\$0.00		
2013	\$0.00								\$0.00				\$0.00		
Totals	\$34.88	\$216,139.95	\$898.50	\$30.70	\$64.23	\$101.25	\$0.00	\$215,141.55	\$215,142.39	\$199.74	\$0.00	\$215,342.13	\$63.52		
													<b>100.09%</b>	<b>0.03%</b>	

**Notes:**

- RE not billed is for 2 pieces of MIFD owned property, where MIFD is billing MIFD, and 13 bills under \$10
- MV not billed includes 189 bills less than \$10, five Assessor changes to bills over \$10
- PP not billed includes 34 bills less than \$10