

## **Mason's Island Fire District BOD Meeting – February 7, 2019**

**Attending:** Jim McAuley, David Krupp, Bill Taylor, John Parry, and Lee Hisle. Rufus Allyn, Lou Allyn and Tax Collector, Lydia Herd, also attended. Not in attendance: Ethan Tower, Kristin Foster, Bob Banas and Tom Cooke. President Jim McAuley called the meeting to order at 5:35 pm. A quorum was present.

**Clerk's Report:** M/S/P approving the minutes from previous meeting, January 3, 2018.

**President's Report:** (a) Emergency Calls – Fiscal year to date there have been 17 emergency calls. There were 14 in the first three months, but only three since. (b) Guard house replacement costs – Jim has sent the bill for replacement of the guard house, exclusive of some improvements, to McClure Sand & Gravel. The guard house is fully functional with the installation of the electric meter and activation of the license plate cameras. Jim noted that neither our MIFD nor MIPOA has insurance on the guard house. The company responsible has indicated they will pay the cost. (c) YMCA Race – The YMCA has again requested using the MIFD roads for part of their mini triathlon on Sunday, June 16<sup>th</sup>. Jim will again require a hold harmless and insurance coverage, the same as received by the Town of Stonington. M/S/P to approve the YMCA's request.

**Treasurer's Report:** In Ethan Tower's absence, Jim briefly commented on the updated Profit & Loss Budget vs. Actual and Balance Sheet reports that Ethan sent out prior to the meeting. Not much changed from the prior month's reports. We are over budget for Road Maintenance-Drainage and Miscellaneous. MIFD also incurred some expenses for upgrades on the guardhouse. M/S/P to accept the Treasurer's report.

**Tax Collector's Report:** Lydia Herd gave a brief update on the supplemental motor vehicle tax bills. \$356 was billed and \$248 has been collected. There are two outstanding bills owed by renters, one of whom has moved away but left his car registered here.

**Roads Report:** Some of the pipe laying equipment for the water company project and all of the materials are here. Work will start on Schoolhouse Road at Heron Road. Fire hydrants will be installed this year at Ram Point Road/Schoolhouse Road, East Forest and two on Yacht Club Road. The fall paving work will also include Nauyaug Point Road near the pond. This work has been bid at \$26,000. There will be pruning done in October, and Rufus Allyn asked that people let him know of any spots where trimming is needed. The tree in the middle of East Forest Road will be put at risk by the paving. Jim will ask Sav-a-Tree for input on what can be done to minimize damage.

**Unfinished Business:** (a) Issues raised by Collection of MIFD taxes by the Town of Stonington Tax Collector – Jim has signed the contract with the town. There was discussion about whether to bill for car taxes which requires additional work that the town does not perform. With respect to collection of car taxes, Lydia reported that she had surveyed how other fire districts handle the tax. Some collect car taxes, but several do not. MIFD's current total car tax collection is just under \$5,000, or about 2% of total tax collections. There are about 350 cars registered in the district, but with the \$10 bill cut off, there are only about 180 bills. There is still an issue with voter eligibility for those not registered to vote in Stonington, with home ownership held in a LLC or other entity, but who rely on their tax liability to MIFD for an auto assessment of \$1,000 or more to qualify to vote at the MIFD annual meeting. Lydia said twenty four people qualify to vote via the car tax. At town meetings where similar language is involved in voting eligibility, the town clerks just looks at the grand list to see if there is taxable property, not whether there is a liability. John Parry noted again that the solution may be to notify all MIFD taxpayers that if they wish to rely solely on their ownership of a car assessed at greater than \$1,000 to vote at the MIFD annual meeting, they should register this option with the MIFD tax collector. John will write up a specific proposal about this before the next meeting. (b) Ice Pond Dredging – Lou Allyn reported that bids to dredge the pond came in at \$200,000. Lou said the strategy to deal with the excessive phosphorous in the pond is to continue to drain the pond periodically. Lou will get bids for testing the pond just for phosphorous as opposed to the more extensive testing done now to assess the pond's health. He also suggested a drainage schedule of early fall, allowing the pond to refill before it freezes in the winter, and then again when the ice melts in late winter/early spring. Lydia suggested testing the pond for contamination from surrounding septic systems. (c) Speed Limit Study – John Parry reported on the findings from the 2014 speed limit survey performed with the town's equipment. The average speed of all traffic was 22 mph with 85% of all drivers travelling under 27 mph. Generally, speeds were higher during the week than on weekends. Scott Parry is investigating speed limits in nearby similar neighborhoods. On a related subject, Rufus noted that the speed tables installed in the repaved roads of the district can be driven at 30 mph, and that near the Yacht Club, where there are many children in the summer, more severe speed bumps will be installed. The speed limit committee will continue to work on this issue. Members are: John Parry, Scott Parry, Lee Hisle, Jeff Walker (MIPOA representative) and Rufus Allyn.

**New Business:** (a) Nominating Committee/Succession Planning – Jim reiterated that he would not serve another term as president and that we need new members who would be willing to become president and treasurer. There was some discussion of limiting members of the Board to two 3-year terms. (b) Removal of boulder at 1 Yacht Club Road - Lou Allyn had requested that MIFD consider removing a large boulder immediately adjacent to the road. Cars coming in the opposite direction at night blind drivers heading off island due the slope of the road. There

was some discussion that the boulder's location creates a pinch point without which people would drive faster. Rufus, as Roads Manager, recommended against removing the rock and also said that if this rock is removed, the MIFD Board needs to make it clear that this was a one-off decision and MIFD is not going to remove other rocks at property owner's or resident's request. Lydia noted the importance of the rocks along the roadsides to the beauty and character of our neighborhood. Jim agreed to talk to the paving company to see what they would charge to remove it. We should also consult with Kathy Kennedy who owns the house, although the boulder is probably in the right of way.

**MIFD Meeting Calendar:**

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

Meeting Adjourned – 6:48 pm

Respectfully submitted

Bill Taylor

9:44 AM

02/01/19

Accrual Basis

**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	215,508.27	214,500.00	1,008.27	100.5%
40200 · Ticks - Property Owners Income	0.00	23,000.00	-23,000.00	0.0%
40300 · Interest Income	349.69	500.00	-150.31	69.9%
40600 · Miscellaneous Income	25.00			
<b>Total Income</b>	<b>215,882.96</b>	<b>238,000.00</b>	<b>-22,117.04</b>	<b>90.7%</b>
<b>Expense</b>				
51000 · Roads & Public Works				
51100 · Road Maintenance				
51110 · Plowing	10,649.52	13,312.00	-2,662.48	80.0%
51120 · Clearing Trees & Brush	10,525.00	18,900.00	-8,375.00	55.7%
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	4,564.13	4,000.00	564.13	114.1%
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	3,351.41	2,500.00	851.41	134.1%
51190 · Management Fees	4,981.52	9,572.00	-4,590.48	52.0%
<b>Total 51100 · Road Maintenance</b>	<b>40,191.58</b>	<b>73,384.00</b>	<b>-33,192.42</b>	<b>54.8%</b>
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%
<b>Total 51200 · Unplanned Expenses</b>	<b>0.00</b>	<b>11,500.00</b>	<b>-11,500.00</b>	<b>0.0%</b>
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%
<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>40,191.58</b>	<b>100,994.00</b>	<b>-60,802.42</b>	<b>39.8%</b>
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	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>
53000 · Other Expenses				
53100 · Fire Protection - MFD	47,529.00	47,529.00	0.00	100.0%
53110 · Fire Protection - CWC	5,730.35	13,925.00	-8,194.65	41.2%
53150 · Pond Maintenance	3,974.94	5,350.00	-1,375.06	74.3%
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	235.38	550.00	-314.62	42.8%
53900 · Miscellaneous Expenses	1,279.30	2,500.00	-1,220.70	51.2%
<b>Total 53000 · Other Expenses</b>	<b>82,218.87</b>	<b>101,654.00</b>	<b>-19,435.13</b>	<b>80.9%</b>
<b>Total Expense</b>	<b>126,708.94</b>	<b>238,000.00</b>	<b>-111,291.06</b>	<b>53.2%</b>
<b>Net Income</b>	<b>89,174.02</b>	<b>0.00</b>	<b>89,174.02</b>	<b>100.0%</b>

9:45 AM

02/01/19

Accrual Basis

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

Jun 30, 19

<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10000 · Cash	
11000 · Municipal Checking	27,098.10
13000 · Savings Account	297,025.90
	<hr/>
Total 10000 · Cash	324,124.00
	<hr/>
<b>Total Checking/Savings</b>	<b>324,124.00</b>
Other Current Assets	
11999 · Other Receivables	22,020.97
	<hr/>
<b>Total Other Current Assets</b>	<b>22,020.97</b>
	<hr/>
<b>Total Current Assets</b>	<b>346,144.97</b>
Fixed Assets	
19000 · Land	48,600.00
	<hr/>
<b>Total Fixed Assets</b>	<b>48,600.00</b>
	<hr/>
<b>TOTAL ASSETS</b>	<b>394,744.97</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
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
	<hr/>
Total 25000 · Reserve Funds	164,094.61
	<hr/>
<b>Total Other Current Liabilities</b>	<b>166,594.61</b>
	<hr/>
<b>Total Current Liabilities</b>	<b>166,594.61</b>
	<hr/>
<b>Total Liabilities</b>	<b>166,594.61</b>
<b>Equity</b>	
30000 · Opening Balance Equity	124,561.06
32000 · Retained Earnings	14,415.28
Net Income	89,174.02
	<hr/>
<b>Total Equity</b>	<b>228,150.36</b>
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>394,744.97</b>