

Mason's Island Fire District BOD Special Meeting – April 11, 2019

Attending: Jim McAuley, David Krupp, Bill Taylor, Ethan Tower, Kristin Foster, John Parry, Bob Banas, and Lee Hisle. Rufus Allyn also attended. Not in attendance: Tom Cooke and Tax Collector, Lydia Herd. 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, March 7, 2019.

President's Report: There was one emergency call in March, bringing the fiscal year total to 21. Progressive Insurance Company is still reviewing the claim for reconstruction of the guard house. Progressive's claim adjuster has been in contact with Jim and requested more detail information from Rosetto Builders and the electrical contractor. Jim has contacted Rosetto and Rufus was going to contact the electrical contractor. The guard house was hit by another truck causing minor damage which will be repaired at the driver's expense. The YMCA sent its insurance coverage information for the June 16th road race which runs partially on MIPOA roads.

Treasurer's Report: (1) Ethan Tower e-mailed updated Profit & Loss Budget vs. Actual and Balance Sheet reports (both dated 4/10/19) and a draft of the 2019-2020 Budget and Road Maintenance Budget prior to the meeting along with an e-mail discussing major points/differences. Rather than repeat the e-mail, a copy will be attached to the final minutes. With the installation of the electric meter in the rebuilt guard house, the electric company has reclassified it as commercial rather than residential, resulting in the monthly charge doubling to \$40 from \$20. Ethan has asked the electric company to reconsider. It is still not clear how the Lyme Disease Prevention/Spraying program will proceed next year. There was some discussion of the Pond Maintenance program, whether we should continue treating the pond when it is repeatedly drained to mitigate the phosphorous problem. Starting with the current job description prepared by Lydia Herd, Ethan will prepare a job description for the MIFD tax collector after the town takes over collection of MIFD real estate taxes next year. Not much was spent on Road Maintenance (Line 51000) this year (\$43,253 vs. the budgeted \$73,384). Parts of Yacht Club Road need complete repaving, so we will need a new figure from French after the water company is finished. In the coming FY, MIFD will complete its major road work. M/S/P to accept the Treasurer's report.

Tax Collector's Report: In her absence, Lydia Herd submitted a written report and a spread sheet showing collections through 4/6. The only outstanding bills are 6 motor vehicle bills, four delinquent and two new. There are 15 outstanding Tick Tax bills. 116 properties were signed up for the tick spraying program, more than last year. (Note: As of 4/17, there were 118.)

Stonington's tax software vendor, QDS, wants to enter up to 15 years of tax collection history for the district, which Ethan and Lydia are disputing. While our agreement with the town requires MIFD to pay QDS's costs of conversion, QDS has not responded to requests for the cost of this work. Lydia and Ethan have asked that QDS manually enter only the four outstanding tax bills (under \$100 total outstanding).

Unfinished Business:

- (a) The Rock – A reflector will be installed close to the rock. This solution seems to have resolved everyone's concerns.
- (b) Nominating Committee – The Nominating Committee, consisting of MIFD Board members Kristin Foster and Lee Hisle, and non-members Jeff Walker, Susie Canning and Betsy Lebel, met and approved another term for Board Members Bill Taylor, David Krupp and John Parry. Various names were discussed for TaxCollector. Once the new job description is ready, the Committee will approach candidates to see if they are interested.
- (c) Succession Planning – Jim reiterated MIFD's need to have a Vice President in place who would be willing to succeed him after the next FY.
- (d) President's Letter/Annual Report Topics – Jim distributed a list of topics to be potentially addressed in this year's President's Letter, issued prior to the Annual Meeting, and asked for feedback and suggestions for topics.
- (e) Speed Limit Committee – John Parry said the speed monitor would be installed along Chippechaug Road very soon.
- (f) Miscellaneous – Jim raised the possibility of changing the Board Meeting night as Thursdays are difficult for Tom Cooke. After some discussion, the second Tuesday of the month could work. A Security Camera sign has been ordered for the guard house. We will continue with our supply of red windshield stickers until they are used up. Rufus has contracted for the repair and refinishing of MIFD street signs.
- (g) Rufus asked that he be allowed to speak at the end of the MIFD Annual Meeting regarding the Mason Island Company's potential sale, as a whole or in pieces, including the undeveloped land and building lots, and docks. There also needs to be some resolution of the title to the land covered by the non-development easement benefitting The Nature Conservancy.

MIFD Meeting Calendar:

The next meeting is scheduled for May 2, 5:30 pm at 18 Money Point Road.

Meeting Adjourned – 7:05 pm

Respectfully submitted,

Bill Taylor

12:08 PM

04/10/19

Accrual Basis

MIFD

2018-2019 Profit & Loss Budget vs. Actual

July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Income				
40100 · Property Tax Income	215,634.49	214,500.00	1,134.49	100.5%
40200 · Ticks - Property Owners Income	21,165.84	23,000.00	-1,834.16	92.0%
40300 · Interest Income	497.02	500.00	-2.98	99.4%
40600 · Miscellaneous Income	25.00			
Total Income	237,322.35	238,000.00	-677.65	99.7%
Expense				
51000 · Roads & Public Works				
51100 · Road Maintenance				
51110 · Plowing	13,311.90	13,312.00	-0.10	100.0%
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	5,380.88	9,572.00	-4,191.12	56.2%
Total 51100 · Road Maintenance	43,253.32	73,384.00	-30,130.68	58.9%
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	43,253.32	100,994.00	-57,740.68	42.8%
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	9,194.58	11,000.00	-1,805.42	83.6%
Total 52000 · Ticks and Lyme Disease Program	9,194.58	35,352.00	-26,157.42	26.0%
53000 · Other Expenses				
53100 · Fire Protection - MFD	47,529.00	47,529.00	0.00	100.0%
53110 · Fire Protection - CWC	8,654.69	13,925.00	-5,270.31	62.2%
53150 · Pond Maintenance	4,866.94	5,350.00	-483.06	91.0%
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	365.04	550.00	-184.96	66.4%
53900 · Miscellaneous Expenses	1,279.30	2,500.00	-1,220.70	51.2%
Total 53000 · Other Expenses	86,164.87	101,654.00	-15,489.13	84.8%
Total Expense	138,612.77	238,000.00	-99,387.23	58.2%
Net Income	98,709.58	0.00	98,709.58	100.0%

12:09 PM

04/10/19

Accrual Basis

MIFD
Balance Sheet
 As of June 30, 2019

	Jun 30, 19
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash	36,486.33
11000 · Municipal Checking	297,173.23
13000 · Savings Account	
Total 10000 · Cash	333,659.56
Total Checking/Savings	333,659.56
Other Current Assets	
11999 · Other Receivables	22,020.97
Total Other Current Assets	22,020.97
Total Current Assets	355,680.53
Fixed Assets	
19000 · Land	48,600.00
Total Fixed Assets	48,600.00
TOTAL ASSETS	404,280.53
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	98,709.58
Total Equity	237,685.92
TOTAL LIABILITIES & EQUITY	404,280.53

William Taylor

From: towerej@aol.com
Sent: Wednesday, April 10, 2019 1:33 PM
To: jlmcauley18@gmail.com; warttaylor@comcast.net; lherd@snet.net; davidekrupp@yahoo.com; allynrufus@gmail.com; johnrparry@msn.com; robertbanas@sbcglobal.net; thoscooke2@gmail.com; kdnfoster24@gmail.com; wlhis@conncoll.edu
Subject: Re: April 11, 2019 MIFD Agenda
Attachments: MIFD_2019-2020_Budget.pdf; MIFD Balance Sheet 20190410.pdf; MIFD Income Statement 20190410.pdf

Hello Everyone,

The latest financials are attached along with the preliminary budget for next year.

The biggest change in the Income Statement this month was the collection of tick treatment fees from property owners (line 40200). So far, we have collected \$21,165.84, which is in line with last year. Once we get invoiced by the suppliers, the same amount will appear on line 52110.

I got a small shock from the electric company (that's a pun) - they are no longer rating the guardhouse as residential. It is being treated as municipal property, which more than doubles our cost. I've complained once. They said they would look into it.

We are still carrying the costs of rebuilding the guardhouse \$22,020.97 on the Balance Sheet (line 11999). We haven't received any reimbursements from McClure Sand & Gravel. There was a crew at the guardhouse today repairing the latest round of damage. I'm not sure who's going to pay for that. Whatever money we don't collect will come off the bottom line (and not go into the Roads Reserve).

A few notes on the budget . . .

1. The "Projected Actual 2018-2019" column contains my best guess for where we will end up at the end of the year. So, some of the numbers are different than what's on the Income Statement. The biggest difference is under "Miscellaneous Income". Connecticut Water has told us to expect a check for \$80,000.
2. Tax Revenue is budgeted to go down in 2019-2020 by \$3500 because we are planning to stop collecting taxes on motor vehicles.
3. I've budgeted a 3% increase for Mystic Fire Department (Fire Protection - MFD). This may change once we hear from them.
4. I've budgeted an increase of \$3,949 for Connecticut Water (Fire Protection - CWC) to cover the extra hydrants.
5. The budget for Traffic Control & Safety is down by \$5500. We spent \$4000 in 2018-2019 year for security cameras. We won't have that expense again in 2019-2020. And, we are planning to not have security guards in October, which saves another \$1500.
6. So far, I've budgeted \$207,418 for repaving East Forest, Yacht Club, and the lower end of Schoolhouse. This includes a complete rebuild of Yacht Club. The projected costs may go up once Rufus gets estimates for curbing and other sundries. The budget does not include Crack Seal Service (\$13800), repaving Black Duck (\$9615), or repaving the start of Nauyaug Point (\$31999).
7. Finally, Rufus requested that an additional \$4000 be added to the Drainage Budget.

After all that, I'm projecting a balance of \$43,372 in the Roads Reserve for the end of next fiscal year. However, I don't think we should plan to spend any of that money until (1) we have the check in hand from Connecticut Water, (2) we know

the final costs for repaving East Forest, Yacht Club, and Schoolhouse, and (3) we have gotten reimbursed by McClure et al.

Thanks, Ethan.

PS Please print your own copies of the attachments if you need them for the meeting.

-----Original Message-----

From: James McAuley <jlmcauley18@gmail.com>

To: Bill Taylor <warttaylor@comcast.net>; Lydia Herd <lherd@snet.net>; David Krupp <davidekrupp@yahoo.com>; Rufus Allyn <allynrufus@gmail.com>; John Parry <johnrparry@msn.com>; Bob Banas <robertbanas@sbcglobal.net>; Ethan Tower <towerej@aol.com>; Tom Cooke <thoscooke2@gmail.com>; Kristin Foster <kdnfoster24@gmail.com>; Lee Hisle <wlhis@conncoll.edu>

Sent: Mon, Apr 8, 2019 1:44 pm

Subject: Fwd: April 11, 2019 MIFD Agenda

SORRY

Begin forwarded message:

From: James McAuley <jlmcauley18@gmail.com>

Subject: April 11, 2019 MIFD Agenda

Date: April 8, 2019 at 1:42:18 PM EDT

To: Bill Taylor <warttaylor@comcast.net>

Cc: Lydia Herd <lherd@snet.net>, David Krupp <davidekrupp@yahoo.com>, John Parry <johnrparry@msn.com>, Ethan Tower <towerej@aol.com>, Kristin Foster <kdnfoster24@gmail.com>, Lee Hisle <wlhis@conncoll.edu>, Tom Cooke <thoscooke2@gmail.com>, Bob Banas <robertbanas@sbcglobal.net>, Rufus Allyn <allynrufus@gmail.com>

Hi Bill,

Attached please find our April Agenda for the Town. I think that is pretty complete.

Jim