

**COTUIT FIRE DISTRICT
PRUDENTIAL COMMITTEE MEETING
FREEDOM HALL
COTUIT, MA 02635
July 22, 2024**

Present: Mark Lynch, , Fran Parks, Ray Pirrone and Joe Eager

The meeting was called to order at 6pm by Mark Lynch on July 22, 2024, (via ZOOM)

Mark Lynch did a roll call of the members present and the Pledge of Allegiance.

Public Comment:

- Carol Zais reviewed the Treasurer's Report and had a few questions for Ray regarding Free Cash
 - Some of the items have Article and Year and some do not. In particular she referred to Capital Fund Special Article Status.
 - Ray stated that he will put the dates in the Report in the future
- Mrs. Zais asked about the \$5,000.00 management software for the Fire Department for the administration and if that can be looked at closely for possible use for the website update that the committee spoke about in June
 - Ray answered that the \$5,000.00 cannot be used for anything other than what the Article states.
 - Ray also stated that there are some Articles that can be looked at for closure and that the Prudential Committee is empowered to close any Article under \$50,000.00 that had no debt. When closed, it goes to General Funds and becomes part of the Free Cash calculation for next year.
 - He mentioned that the Prudential Committee may want to delay in closing it and repurposing it when they have a final disposition of the school property.
- Patrick Lentle had a question re the 2021 budget and the 2021 allocation for the study of the school where \$258,000.00 was allocated to figure out what to do with the school, he asked what has happened with the \$258,000.00?
 - Ray answered that the only thing that is in there is the price for the Habib report to be redone and updated. The future expenditures in that category are largely determined by the committee that has been created to explore alternative uses for the school.
 - Mr. Lentle asked, again, what happened to the 2021 \$258,000.00 that were supposed to be used to explore possibilities of the school?
 - Ray answered that it still remains.
 - Mr. Lentle asked that it is still available for the study of the school?
 - Fran answered that they did not do it in 2021 because they did not own the school then and they did not have ownership until November 2023.
 - Mark answered that this was gone over during the SDM and the way that the Article was worded, the Prudential Committee interpreted it as in part to determine how much it cost to demolish the building and they gathered

information on that based on the demo of the Marstons Mills school and information from the Habib report about rehabilitation costs

- These Articles allow the expenditure of money but do not necessarily require the expenditure of money. The money is still available for the AdHoc School Committee is going to give advice on
- Mr. Lentle reiterated his question regarding: Is the money still available for the AdHoc School committee?
 - Mark answered that yes, it was still available
- Fran asked Ray if the money has been spent on maintaining the present building?
 - Ray answered that no, that cannot be done and there is already another article that addresses school maintenance.
- Patty Daly responded to Fran's statement that the reason the board did not do the study was because they did not own the asset at the time and Ms. Daly's response to that is when it was voted in 2021, voters knew that they did not own the school at that point in time. She stated that if the committee made the effort to move forward with the Reuse Study, the committee could have asked the Town for permission to get entry for the Consultants to go in and do the study. If the Town denied permission, at least the Committee would have tried to carry out the functions of the Article and it would have been the lack of approval by a 3rd party out of the Committee's control that they did not, therefore, pursue it.
- Ms. Daly also commented that Article 17 was looking at needs and reuse, which is not a demolition study and the Habib study did not look at uses or needs. It only looked at rehabbing the building as a school and does not logically follow those two items make up for what Article 17 calls for.
- Ms. Daly looked at the Towns Assessing website and stated that the elementary school is appraised and assessed at \$4,054,700.00 which the Prudential Committee has a fiduciary duty to maintain and not lose value by demo by neglect. She stated that lets not let it get worse on their watch.
 - Mark stated that they will need to agree to disagree with Ms. Daly's assessment. They will look at the vandalism in the school, later on in the meeting.

Treasurer's Report

FY24

- **First look**

- More work to be done on encumbrances, expenditures, cash reconciliations and accruals.
 - Example = -\$5,000.00 variance for FD Salaries but will be receiving reimbursement for Chief's EOY employment in the amount equal to the negative variance
 - Collections were \$357,000.00 over budget and expenditures were \$313,000.00 under budget
 - **Revenue** - Tax collections are mixed
 - **Real Estate** – 99% collection rate
 - **Personal Property** - 84% collection rate

- For the past two (2) years, the personal property collection rate has been 10 percentage points below real estate collections whereas in the previous three (3) years, it was always equal to real estate collections
 - Mark and Ray spoke about the variances
 - **Water department** – 16% over budget despite the fact that water pumped was down 23% from FY23
 - **Regular ambulance collections** - +18%
- Budgets are set low to avoid a “revenue deficit”.
- **Expenditures**
 - Chief’s year end deployment will be received
 - \$25,000.00 that was moved was related to injury time and incident response for FD
 - \$4,000.00 was moved from the reserve for Prudential salaries which avoided \$2,500.00 negative variance
 - This was extra time that both the Treasurer and Assistant Treasurer spent on different projects
 - Freedom Hall variance was missed by \$171
- Chief of W. Barnstable had a meeting with the Auditors re signing of warrants.
 - Auditors were not aware that warrants were signed after expenditures were issued and what kind of copy needs to be retained (electronic / hard)
 - Ray is also speaking with DOR
 - May need to have signatures issued before the Accounts Payable Warrant and Payroll Audit
 - He is confirming with DOR that e-signature is valid
 - Lisa Haven stated that she has met with the Auditors herself and they confirmed that e-signature is fine
 - Ray stated that it is not advisable to meet with the Auditors without management
 - Mark concurred.
 - Ray stated that Mike Daly set this process up 10+ years ago
 - Ray also stated that he reached out to Andrew and that he has delegated it to an associate and there will be an answer this week.

ANNUAL REPORT – REDLINING STATUS

- Mark asked to approve/give comments on red-line version at next Prudential meeting and he will reach out to Seth

COTUIT SCHOOL PROPERTY

Vandalism at Cotuit School

- Both children and adults appear to be vandalizing the school property
 - Mark asked if the lights are on in the school (yes) cameras (no – motion detectors)
 - Fran stated that no matter what they do, it will not deter vandalism and it needs to be decided asap what is being done with the place
 - Mark stated that he is pessimistic about what can be prevented with no budget to demolish. Possible outdoor motion sensor with

spotlights (near water well) / something additional needs to be done / someone other than Prudential Committee needs to answer the alarms

- Lisa Haven stated that the Fire Chief said that if you have a permanent alarm (motion sensor) then you are required to have two (2) people related to property (property owners) to be on call list to respond/meet police/reset the alarm
 - Mark stated that he will speak with Chief Brown regarding the type of alarm
 - According to Chief Brown, once buildings are boarded up, you cannot see what people are doing.
- AdHoc Committee regarding school
 - Majority of committee thought they were closer than they thought regarding what the school building could be used for
- Tour of Building
 - Mark is ok with it
 - Fran stated that it is not safe for people to be there due to health risks
- RFP
 - Fran discussed the process

Website Update

- John Havel has volunteered to redesign the website
 - Lisa Haven currently updates it
- There is an ownership issue

PUBLIC COMMENT

- Mr. Lentle asked how much re in Standing reserves?
 - Ray answered that in the Stabilization Fund, as of 06.30.2024, \$738,686.00
 - Water Department \$211, 270.00
 - Capital Fund for \$340,000.00 for the ultimate disposition on school property
 - Mr. Lentle questioned the \$340,000
 - Ray stated that \$203,000 remaining for disposition of the school property
- Patty Daly suggested that Mark meet with both Chief Brown and BPD at the same time
 - Re tour – it should be done
 - Re RFP and Fran's comments
 - Fran explained her comments
- Stephen (?) commented that it looked like there were \$600,000.00 above expenditures?
 - Ray explained the budget paperwork
- Carol Zais commented about the website update

Motion to Adjourn – all in favor