

Cotuit Fire District
 FY 2023 ADM Articles for Funding and Estimated Tax Rate
 March 27, 2023

DRAFT

SUMMARY

ADM Article Number	Article Purpose	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Proposed	Change This Year	Comments
3	Pru Comm - Reserve Fund Budget	4,500	10,500	45,000	45,000	45,000	0.00%	Raise & appropriate
4	Pru Comm - Finance/Administration Department Budget	360,489	357,606	350,872	379,956	404,403	6.43%	
	Other Capital Articles				29,400	-		
	Total Finance & Administration:	364,989	368,106	395,872	454,356	449,403	-1.09%	
5	Fire - Fire Department Budget	1,911,059	1,889,814	2,012,011	2,258,729	2,456,904	8.77%	Raise & appropriate
6, 7 & 8	Ambulance Replacement				345,000	126,000		\$116K Debt & \$10K Free Cash
	Fire Department acquisition of Used Ambulance		-	65,000	-	-		
	Fire Department replacement Deputy Chief's Vehicle			48,000	-	-		
	Other Capital	160,000	45,761		5,000			
	Total Public Safety:	2,071,059	1,935,575	2,125,011	2,608,729	2,582,904	-0.99%	
9	Water - Water Department Budget	605,079	662,056	709,264	788,659	853,026	8.16%	Raise & appropriate
10 & 11	Current Year Articles				176,500	320,000		Debt less Basic Use & WD Stabilization?
	Close Article 2017-11-19 Water Department System Update							
	Prior Year Capital Articles	30,000	35,000					
	Total Public Works - Water:	635,079	697,056	709,264	965,159	1,173,026	21.54%	
12	Pru Comm - Public Buildings Budget	17,750	15,882	22,050	26,530	26,234	-1.12%	Raise & appropriate
	Other Capital							
13	Pru Comm - Street Lights Budget	4,571	5,069	5,195	7,400	7,410	0.14%	Raise & appropriate
	Total Public Works - Other:	22,322	20,951	27,245	33,930	33,644	-0.84%	
14	Pru Comm - Funding For Library Services	22,690	23,265	24,255	25,000	26,000	4.00%	Free Cash
	Total Culture & Recreation:	22,690	23,265	24,255	25,000	26,000	4.00%	
15	Pru Comm - Principal & Interest Budget	552,839	2,125,216	426,495	387,160	406,602	5.02%	\$317,862 Principal Free Cash; \$88,970 Interest R & A
	Total Debt & Interest:	552,839	2,125,216	426,495	387,160	406,602	5.02%	
16	Pru Comm - Employee/OPEB Benefits Budget	959,958	932,176	899,902	886,066	912,870	3.03%	
	Total Employee Benefits:	959,958	932,176	899,902	886,066	912,870	3.03%	
17 & 18	Pru Comm - Transfers To Stabilization Funds - General & Water	70,800	70,800	80,960	480,960	81,080	-83.14%	
	Total Stabilization Funds	70,800	70,800	80,960	480,960	81,080	-83.14%	
	Pru Comm - Continue Space Needs study	24,600						
	Pru Comm - Acquisition & maintenance of Cotuit School property				28,000	0	-100.00%	
	Pru Comm - Determination of use alternatives, related costs & SDM							
		24,600	-	-	28,000	0	-100.00%	
		-	-	-	-	-		
	TOTALS:	4,699,736	6,173,145	4,689,004	5,869,360	5,665,529	-3.47%	

SUMMARY

ADM Article Number	Article Purpose	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Proposed	Change This Year	Comments
	Total Original ADM Appropriations:	4,699,736	6,173,145	4,689,004	5,869,360	5,665,529	20.83%	
	Per Recap - Allowance For Abatements & Exemptions	12,042	8,000	15,825	21,707	14,400	-9.00%	
	Total Recap Amount To Be Provided:	4,711,778	6,181,145	4,704,829	5,891,067	5,679,929	20.73%	
	FUNDING SOURCES							
	Tax Levy	3,589,408	3,141,567	3,023,113	2,948,023	3,131,977	6.24%	
	Ambulance & Other	217,617	249,840	416,597	261,090	261,090	0.00%	
	Water Rev	620,108	985,000	1,156,805	1,052,094	1,157,000	9.97%	80% of F 23 estimate
	Free Cash	280,000	647,826	108,314	1,209,861	493,862	-59.18%	99% of \$498K Certified Free Cash
	Transfer from Stabilization or OPEB Trust	-				200,000		\$50% of add FY 22 Stabilization increment
	Basic Use					7,200		FY22 & FY 23 billings
	Other Sources Of Funds - Budget Transfers	24,600						
	Debt Funding	-			420,000	428,800	2.10%	Ambulance, monitor, water mains & water quality
	Total Recap Amounts Provided:	4,731,733	5,024,233	4,704,829	5,891,068	5,679,929	-3.58%	
	Annual Appropriation Increase/(Decrease):	9.46%	-31.35%	24.04%	17.25%	20.73%		
	ESTIMATED TAX IMPACT							
	Annual Tax Levy Impact:	3.36%	-12.48%	-3.77%	-6.16%	3.60%	-158.45%	
	Valuation	1,533,935,404	1,619,364,498	1,778,302,404	2,267,710,170	2,267,710,170	0.00%	
	Tax Rate	\$2.34	\$1.94	\$1.70	\$1.30	\$1.38	6.24%	
	Average House value	612,386	641,068	706,451	903,391	903,391		
	Tax per house	\$1,432.98	\$1,243.67	\$1,200.97	\$1,174.41	\$1,247.69	6.24%	

Cotuit Fire District
 FY 2023 ADM Articles for Funding and Estimated Tax Rate
 March 27, 2023

RESERVE FUND

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Prudential Committee

ARTICLE 3

Article Number	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	Change This Year	Comments
3	Reserve Fund	4,500.00	10,500.00	45,000.00	45,000.00	45,000.00	0.00%	
Total Reserve Fund Appropriation:		4,500.00	10,500.00	45,000.00	45,000.00	45,000.00	0.00%	

Cotuit Fire District
FY 2023 ADM Articles for Funding and Estimated Tax Rate
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FINANCE

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Finance Department

ARTICLE 4

Article Number	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	Change This Year	Comments
4	Salary & Wages Elected Officials	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	0.00%	
4	Salary & Wages District Clerk	2,800.00	2,800.00	3,737.50	3,728.00	3,914.28	5.00%	COLA
4	Salary & Wages Treasury	88,725.86	94,441.00	85,449.69	94,340.00	99,057.00	5.00%	COLA
4	Salary & Wages - PC Staff	-	9,159.00	-	-	-		
4	Total Personnel Services:	103,025.86	117,900.00	100,687.19	109,568.00	114,471.28	4.48%	
4	Telephone	1,128.53	1,078.00	1,101.91	1,200.00	1,200.00	0.00%	
4	Payroll Service	8,651.99	3,159.00	3,316.64	4,600.00	4,600.00	0.00%	
4	Legal Services	6,600.00	9,543.00	1,843.75	6,000.00	6,000.00	0.00%	
4	Accounting Services (Audit & actuary)	13,000.00	16,100.00	19,300.00	17,500.00	20,000.00	14.29%	3 yr. audit agreement (\$17.5k) plus actuarial studies
4	Treasury Services							
4	Bond Transfer Agent	6,762.55	2,500.00	2,500.00	7,000.00	9,500.00	35.71%	Annual report and 3 separate BAN's
4	Web Site Services	-	-	-	600.00	600.00	0.00%	
4	Banking Fees	300.00	-	-	50.00	50.00	0.00%	
4	Legal Advertisement	1,946.44	341.00	171.68	1,750.00	1,750.00	0.00%	
4	Postage	802.35	918.00	689.00	1,430.00	1,430.00	0.00%	
4	Office Supplies	475.23	413.00	690.93	1,000.00	1,000.00	0.00%	
4	Computer/Copy Expense	8,727.52	10,415.00	11,800.35	13,600.00	13,600.00	0.00%	
4	Dues & Memberships	95.00	50.00	50.00	190.00	190.00	0.00%	
4	Insurance - Property and liability	111,849.00	117,382.00	113,072.00	123,580.00	129,759.00	5.00%	Place Holder no estimate received
4	Insurance - Workers Comp. & Accident and Sickness	50,840.00	26,356.00	36,888.00	32,088.00	33,692.40	5.00%	Place Holder no estimate received
4	Unemployment Insurance		-	3,262.84	6,000.00	6,000.00	0.00%	
4	Payroll Taxes	32,478.95	32,030.00	40,132.89	38,000.00	42,000.00	10.53%	Impact of departmental wage increases
4	Employee Assistance Program	3,950.00	3,950.00	3,950.00	4,000.00	4,160.00	4.00%	Anticipated increase
4	Town Admin Services Assessment	6,808.00	6,808.00	6,808.00	7,600.00	7,600.00	0.00%	
4	Annual Report, Warrant, Budget & Meeting	1,579.75	5,134.00	2,572.00	1,500.00	4,100.00	173.33%	Two meetings - Annual & Special for School Prop.
4	Election Ballot Cost	818.65	1,805.00	2,204.82	1,700.00	1,700.00	0.00%	
4	Miscellaneous Expense	649.30	1,724.00	(170.15)	1,000.00	1,000.00	0.00%	
4	Total Other Expenditures:	257,463.26	239,706.00	250,184.66	270,388.00	289,931.40	7.23%	
4	TOTAL FY BUDGET:	360,489.12	357,606.00	350,871.85	379,956.00	404,402.68	6.43%	

Finance Department

ARTICLE 4

Article Number	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	Change This Year	Comments
Capital Articles								
	Start-up Costs of lock-box system				5,000.00			
	Cyber Security & computer upgrade				7,400.00			
	Digitize and shred District Records				17,000.00			
	Freedom Hall Floor restoration							
	Freedom Hall Basement Ceiling							
	FY16 invoices to be paid							
	Water System Cost of Service Study							
	Total Finance Department:	-	-	-	29,400.00	-		
	Labor & Salaries:	103,025.86	117,900.00	100,687.19	109,568.00	114,471.28	4.48%	
	Maintenance:	-	-	-	-	-		
	Operations:	256,813.96	237,982.00	250,354.81	269,388.00	288,931.40	7.25%	
	Miscellaneous:	649.30	1,724.00	(170.15)	1,000.00	1,000.00	0.00%	
	Total Other Expenses:	257,463.26	239,706.00	250,184.66	270,388.00	289,931.40	7.23%	
	Total Finance Dept Budget Appropriations	360,489.12	357,606.00	350,871.85	379,956.00	404,402.68	6.43%	
	Article & Capital Outlay				29,400.00	-	-100.00%	
	Total Finance Department:	360,489.12	357,606.00	350,871.85	409,356.00	404,402.68	-1.21%	

Cotuit Fire District
FY 2022 Prudential Committee ADM Financial Articles Funding Requests
March 27, 2023

FIRE

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FIRE DEPARTMENT		ARTICLE							
Article Number	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	Change This Year	Comments	
5	Salary & Wages - Chief	136,580.06	139,994.00	193,532.66	162,000.00	170,100.00	5.00%	Per Contract	
5	Salary & Wages - Deputy Chief	31,847.04	115,005.00	117,874.91	120,000.00	130,000.00	8.33%		
5	Salary & Wages - Perm Full Time	887,614.76	962,183.00	1,009,788.70	1,006,016.00	1,150,000.00	14.31%	Per contract	
5	Salary & Wages - Education Incentive	0.00	0.00	0.00	55,087.00	0.00	-100.00%	Education now in base pay	
5	Salary & Wages - Longevity Pay	10,050.00	9,050.00	9,050.00	11,050.00	11,500.00	4.07%		
5	Salary & Wages - Admin Assist	37,448.04				0.00			
5	Salary & Wages - Incident Perm	29,938.17	49,055.00	65,497.62	36,500.00	70,000.00	91.78%	Estimate based on trends	
5	Salary & Wages - EMT Re-cert FT	19,045.33	32,678.00	28,664.62	75,000.00	90,000.00	20.00%	Support for increased requests for training	
5	Salary & Wages - Vacation Coverage	91,050.99	101,003.00	117,019.19	125,248.00	134,000.00	6.99%		
5	Salary & Wages - Sick Coverage	38,959.27	46,797.00	63,456.94	100,000.00	108,000.00	8.00%		
5	Salary & Wages - Personal Coverage	8,916.07	54,481.00	32,185.04	34,159.00	36,500.00	6.85%		
5	Salary & Wages - Holiday Pay	24,231.50	44,777.00	48,666.80	52,223.00	57,000.00	9.15%		
5	Salary & Wages - Full Time Injury	157,777.79	38,154.00	49,867.86	60,000.00	60,000.00	0.00%		
5	Salary & Wages - Other Union	278.01	2,564.00	0.00	2,000.00	2,000.00	0.00%		
5	Salary & Wages - Emergency Labor	0.00	0.00	9,363.71	25,000.00	25,000.00	0.00%		
5	Salary & Wages - Other FT	74,799.31	30,324.00	17,429.26	25,000.00	26,500.00	6.00%		
5	Salary & Wages - EMS Officer	3,015.32	1,792.00	2,061.69	10,000.00	10,000.00	0.00%		
5	Salary & Wages - COVID shift costs	75,140.58							
5	Total Personnel Services:	1,626,692.24	1,627,857.00	1,764,459.00	1,899,283.00	2,080,600.00	9.55%		
5	Electricity	9,071.75	10,492.00	11,117.02	17,000.00	17,000.00	0.00%		
5	Heating	4,065.98	4,865.00	6,585.04	10,000.00	10,000.00	0.00%		
5	Gasoline/Diesel	8,616.41	9,662.00	13,359.35	15,000.00	24,000.00	60.00%	COMM increase of 44%, second ambulance, increased marine unit use	
5	Repairs/Maint - Buildings	11,673.39	11,444.00	8,613.34	17,510.00	18,000.00	2.80%		
5	Repairs/Maint - Grounds	1,462.44	705.00	1,908.44	3,500.00	3,500.00	0.00%		
5	Repairs/Maint - Vehicles	18,866.19	36,439.00	21,205.40	26,780.00	27,000.00	0.82%		
5	Repairs/Maint - Radio Equip	1,225.54	4,867.00	19,682.20	5,150.00	5,150.00	0.00%		
5	Maint - Protective Clothing	21,427.15	12,374.00	5,425.14	14,420.00	14,420.00	0.00%		
5	Maint - Uniforms FT	11,406.52	17,335.00	6,694.35	12,360.00	13,000.00	5.18%		
5	Telephone	2,911.30	2,813.00	2,982.28	3,605.00	3,605.00	0.00%		
5	911 Dispatch	37,534.67	36,635.00	36,634.67	37,500.00	37,500.00	0.00%		
5	Telephone Lines - Other	3,731.38	2,090.00	2,116.79	4,634.00	4,634.00	0.00%		
5	Legal Services	9,863.56	7,569.00	9,441.25	30,000.00	30,000.00	0.00%		
5	Professional Services			642.18	15,000.00	15,000.00	0.00%		
5	Ambulance Billing	9,777.41	7,767.00	9,953.84	12,360.00	12,000.00	-2.91%		
5	CMED Fees	2,292.48	2,313.00	2,095.73	4,000.00	4,000.00	0.00%		
5	Physicals/PAT	1,807.22	2,039.00	642.18	3,400.00	3,400.00	0.00%		
5	Administrative Expense	16,820.44	14,858.00	5,268.59	15,000.00	15,000.00	0.00%		
5	Office Supplies	2,509.02	1,135.00	2,937.03	3,605.00	3,605.00	0.00%		
5	Fire/Rescue Equipment	12,108.91	4,570.00	10,108.47	10,300.00	10,300.00	0.00%		
5	Building Supplies/Equipment	5,898.05	2,553.00	6,429.99	8,240.00	8,500.00	3.16%		

Cotuit Fire District
 FY 2022 Prudential Committee ADM Financial Articles Funding Requests
 March 27, 2023

FIRE

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FIRE DEPARTMENT		ARTICLE						
Article Number	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	Change This Year	Comments
5	Ambulance Supplies/Equipment	49,872.06	32,115.00	37,721.25	39,656.00	46,000.00	16.00%	Second ambulance, AED supplies
5	Dues & Memberships	700.00	800.00	1,199.00	2,500.00	2,500.00	0.00%	
5	Training & Education	17,405.15	17,542.00	8,471.65	22,000.00	22,000.00	0.00%	
5	Fire Prevention Education	13.00	47.00	278.94	1,236.00	1,500.00	21.36%	Support increased public outreach
8	Information Technologies	23,306.73	18,966.00	15,428.86	23,690.00	23,690.00	0.00%	
8	Miscellaneous Expense	0.00	(38.00)	609.38	1,000.00	1,000.00	0.00%	
8	Total Other Expenditures:	284,366.75	261,957.00	247,552.36	359,446.00	376,304.00	4.69%	
8	TOTAL FY BUDGET:	1,911,058.99	1,889,814.00	2,012,011.36	2,258,729.00	2,456,904.00	8.77%	
	Capital Articles	160,000.00	45,000.00	113,000.00	350,000.00	126,000.00		
6	Ambulance Replacement				345,000.00	65,000.00		Debt
	Management Software				5,000.00			
7	IT Infrastructure					10,000.00		Free Cash
8	Cardiac Monitor					51,000.00		Debt
	Spare Used Ambulance			65,000.00				
	Deputy replacement SUV			48,000.00				
	Chief replacement SUV		45,000.00					
	OSHA Required renovations	100,000.00						
	Scott Air Tanks	60,000.00						
	Total Fire Department:	160,000.00	45,000.00	113,000.00	350,000.00	126,000.00		
	Labor & Salaries:	1,626,692.24	1,627,857.00	1,764,459.00	1,899,283.00	2,080,600.00	9.55%	
	Maintenance:	66,061.23	83,164.00	63,528.87	79,720.00	81,070.00	1.69%	
	Operations:	218,305.52	178,831.00	183,414.11	278,726.00	294,234.00	5.56%	
	Misc.:	-	(38.00)	609.38	1,000.00	1,000.00	0.00%	
	Total Other Expenses:	284,366.75	261,957.00	247,552.36	359,446.00	376,304.00	4.69%	
	Total Fire Dept Budget Appropriations	1,911,058.99	1,889,814.00	2,012,011.36	2,258,729.00	2,456,904.00	8.77%	
	Article & Capital Outlay	160,000.00	45,000.00	113,000.00	350,000.00	126,000.00	-64.00%	
	Total Fire Department Funding:	2,071,058.99	1,934,814.00	2,125,011.36	2,608,729.00	2,582,904.00	-0.99%	

Cotuit Fire District
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 March 27, 2023

WATER

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WATER DEPARTMENT		ARTICLE						
Article No.	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	Change This Year	Comments
9	Salary & Wages Superintendent	99,910.08	103,969.00	109,181.52	125,622.00	136,551.00	8.70%	COLA
9	Sr. Operators & Operator	180,529.44	176,103.00	167,989.76	185,382.00	210,000.00	13.28%	COLA + MERIT
9	Salary & Wages Office Manager	58,017.28	60,566.00	63,997.20	70,770.00	80,000.00	13.04%	COLA + MERIT
9	Salary & Wages Overtime	12,729.90	12,877.00	14,031.31	16,000.00	17,000.00	6.25%	BASED ON NEW RATES
9	On Call Wages	11,700.00	11,701.00	11,700.00	13,000.00	13,000.00	0.00%	
	Total Personnel Services:	362,886.70	365,216.00	366,899.79	410,774.00	456,551.00	11.14%	
9	Electricity	65,779.74	75,746.00	70,447.56	75,000.00	79,000.00	5.33%	Based on 2022 pumpage, rate locked until 7/1/24
9	Engineering	11,368.31	16,199.00	11,823.00	50,000.00	50,000.00	0.00%	
9	Heating	2,748.90	1,963.00	2,766.54	2,750.00	2,850.00	3.64%	Based on 2022 actual usage & rates
9	Gasoline/Diesel	6,899.41	7,906.00	11,670.91	14,000.00	15,000.00	7.14%	Based on current usage/mileage
9	Chemicals	20,745.05	26,026.00	19,868.50	27,000.00	30,000.00	11.11%	Increased cost of chemicals and delivery fee (fuel)
9	Repairs/Maint - Mains	15,163.04	10,962.00	38,199.84	18,500.00	18,500.00	0.00%	
9	Repairs/Maint - Stations	23,468.65	48,075.00	69,327.51	47,000.00	47,000.00	0.00%	
9	Repairs/Maint - Buildings	1,103.15	2,378.00	731.88	5,000.00	5,000.00	0.00%	
9	Repairs/Maint - Testing	3,868.24	8,322.00	10,601.99	15,000.00	15,000.00	0.00%	
9	Repairs/Maint - Grounds	4,266.00	5,058.00	5,217.47	8,000.00	8,000.00	0.00%	
9	Repairs/Maint - Vehicles	1,928.23	4,577.00	6,406.07	3,500.00	4,200.00	20.00%	Increased labor rates for repairs
9	Uniforms	1,930.95	1,963.00	1,969.02	2,250.00	2,250.00	0.00%	
9	Telephone	3,795.91	4,577.00	2,703.00	2,800.00	2,800.00	0.00%	
9	Consumption Assessment	1,731.19	1,963.00	1,951.82	2,335.00	1,925.00	-17.56%	Assessed on 2021 usage
9	Legal Advertisement	597.76	1,440.00	630.28	4,500.00	4,500.00	0.00%	
9	Postage	5,173.48	6,570.00	5,898.93	6,500.00	7,600.00	16.92%	Postage Rate Increase, January 2023
9	Printing	6,602.41	8,502.00	7,777.24	8,000.00	8,000.00	0.00%	
9	Office Supplies	314.25	394.00	1,382.87	1,000.00	1,250.00	25.00%	
9	Computer/Copy Expense	10,384.02	6,269.00	7,778.45	16,300.00	20,000.00	22.70%	Monthly Maint. Agreement for new billing software & payment processing providers
9	Building Supplies	2,073.60	1,061.00	492.51	750.00	1,000.00	33.33%	Increased cost of supplies
9	Tools/Hardware	1,769.89	4,339.00	469.89	1,500.00	1,500.00	0.00%	
9	Meter Replacement	6,705.60	10,627.00	16,744.66	10,000.00	10,000.00	0.00%	
9	Dues & Licenses	2,063.71	1,626.00	3,210.21	2,200.00	3,100.00	40.91%	11 OIC licenses to full and renewals, 2 tests, backflow renewals
9	Training & Education	250.00	900.00	2,338.96	6,000.00	6,000.00	0.00%	
9	Miscellaneous Expense - Conservation	0.00	0.00	474.10	1,500.00	1,500.00	0.00%	
9	Transfer to Capital Fund	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	0.00%	
9	Service Connections	25,960.92	23,897.00	25,980.50	31,000.00	35,000.00	12.90%	
	Total Other Expenditures:	242,192.41	296,840.00	342,363.71	377,885.00	396,475.00	4.92%	
	TOTAL FY BUDGET:	605,079.11	662,056.00	709,263.50	788,659.00	853,026.00	8.16%	

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WATER

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WATER DEPARTMENT		ARTICLE						
Article No.	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	Change This Year	Comments
	Capital Articles							
10	Water Mains					200,000.00		Debt
11	Water Source protection					120,000.00		Debt
	Software transition				16,500.00			
	Test Wells (Sites & Consultations)				20,000.00			
	Service Truck Replacement				75,000.00			
	Electrical upgrades at Pump Stations				65,000.00			
Truck			35,000.00					
Pump Well Treatment		30,000.00						
	Total FY Water Department Appropriations:	605,079.11	697,056.00	709,263.50	965,159.00	1,173,026.00	21.54%	
	Serv Connections	26,000.00	26,000.00	25,980.50	31,000.00	35,000.00	12.90%	
	Labor & Salaries:	362,886.70	365,216.00	366,899.79	410,774.00	456,551.00	11.14%	
	Maintenance:	49,797.31	79,372.00	130,484.76	97,000.00	97,700.00	0.72%	
	Operations:	164,895.10	189,968.00	184,398.45	248,385.00	262,275.00	5.59%	
	Misc.	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00%	
	Other Expenses:	216,192.41	270,840.00	316,383.21	346,885.00	361,475.00	4.21%	
	Total Water Dept Budget Appropriations	605,079.11	662,056.00	709,263.50	788,659.00	853,026.00	8.16%	
	Capital Outlay	30,000.00	35,000.00	0.00	176,500.00	320,000.00	81.30%	
	Total Water Department:	635,079.11	697,056.00	709,263.50	965,159.00	1,173,026.00	21.54%	

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FREEDOM HALL **DRAFT**

PUBLIC BUILDINGS		ARTICLE 17					Change	Comments
Article No.	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	This Year	
12	Salary & Wages - Part Time	3,644.48	504.00	5,585.39	5,580.00	5,859.00	5.00%	COLA
	Total Personnel Services:	3,644.48	504.00	5,585.39	5,580.00	5,859.00	5.00%	
12	Electricity	1,731.97	1,582.00	1,248.07	2,100.00	2,100.00	0.00%	(Running rate plus 5% = about \$1600 so no change)
12	Water	184.00	309.00	173.00	400.00	400.00	0.00%	
12	Heat - Oil/Gas	1,450.70	2,089.00	2,617.75	2,600.00	2,600.00	0.00%	(Running rate plus 5% = about \$2300 so no change)
12	Repairs/Maint - Buildings	3,587.58	1,187.00	1,675.12	7,350.00	2,000.00	-72.79%	Sound & furniture replacement completed in FY23
12	Repairs/Maint - Grounds	3,701.33	5,512.00	6,058.42	5,250.00	10,000.00	90.48%	Running rate
12	Repairs/Maint - HVAC	-	2,367.00	1,554.93	500.00	525.00	5.00%	Running rate plus 5%
12	Telephone & internet	1,742.09	1,621.00	1,659.93	1,700.00	1,700.00	0.00%	
12	Alarm Service	680.00	680.00	1,405.00	425.00	425.00	0.00%	
12	Building Supplies	255.19	31.00	71.20	210.00	210.00	0.00%	
12	Custodial Supplies	72.76	-	-	315.00	315.00	0.00%	
12	Miscellaneous Expense	700.00	-	1.67	100.00	100.00	0.00%	
	Total Other Expenditures:	14,105.62	15,378.00	16,465.09	20,950.00	20,375.00	-2.74%	
	TOTAL FY BUDGET:	17,750.10	15,882.00	22,050.48	26,530.00	26,234.00	-1.12%	6530
Capital Outlay Articles								
	FY18 Capital Article - Replace floor							
	FY18 Capital Article - Basement Ceiling							
	Space Study							
	Demo Building							
	Total District Buildings Budget Appropriations	17,750.10	15,882.00	22,050.48	26,530.00	26,234.00	-	
	Labor & Salaries:	3,644.48	504.00	5,585.39	5,580.00	5,859.00	5.00%	
	Maintenance:	7,288.91	9,066.00	9,288.47	13,100.00	12,525.00	-4.39%	
	Operations:	6,116.71	6,312.00	7,174.95	7,750.00	7,750.00	0.00%	
	Misc.:	700.00	-	1.67	100.00	100.00	0.00%	
	Other Expenses:	14,105.62	15,378.00	16,465.09	20,950.00	20,375.00	-2.74%	
	Total District Buildings Budget Appropriations	17,750.10	15,882.00	22,050.48	26,530.00	26,234.00	-1.12%	
	Capital Outlay:	-	-					
	Total Freedom Hall	17,750.10	15,882.00	22,050.48	26,530.00	26,234.00	-1.12%	

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STREET LIGHTS		ARTICLE					Change	Comments
Article No.	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	This Year	
13	Street Lights - Electricity	4,398.06	4,635.00	4,805.41	5,500.00	5,510.00	0.18%	Est. Current year plus 5%
13	Street Lights - Maint	173.40	434.00	389.36	1,900.00	1,900.00	0.00%	
Total Street Lights Appropriation:		4,571.46	5,069.00	5,194.77	7,400.00	7,410.00	0.14%	

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LIBRARY		ARTICLE					Change This Year	Comments
Article No.	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed		
14	Library Funding	22,690.00	23,265.00	24,255.00	25,000.00	26,000.00	4.00%	Place holder
Total Library Appropriation:		22,690.00	23,265.00	24,255.00	25,000.00	26,000.00	4.00%	

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DISTRICT DEBT SERVICE		ARTICLE					Change	
Article No.	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	This Year	Comments
15	Long Term Debt - Principal (2010)	100,000.00	1,000,000.00	-	-	-		
15	Long Term Debt - Principal (USDA)	52,632.00	52,632.00	52,632.00	52,632.00	52,632.00	0.00%	Per Amortization Schedule
15	Long Term Debt - Principal (2020)			230,000.00	240,000.00	235,000.00	-2.08%	Per Amortization Schedule
15	Long Term Debt - Interest (2010)	43,000.00	39,750.00	-	-	-		
15	Long Term Debt - Interest (USDA)	42,632.00	41,448.00	40,263.12	39,078.00	37,895.00	-3.03%	Per Amortization Schedule
15	Long Term Debt - Interest (2020)			103,600.00	55,400.00	43,525.00	-21.44%	Per Amortization Schedule
15	Short-Term Debt - Principal	280,000.00	970,000.00	-	-	30,000.00		5 year amortization of FY23 \$150K BAN
15	Short Term Interest - Note	34,575.00	21,336.00	-	-	7,500.00		Estimated based on 5%
15	Short Term Interest - Abatements	-	50.00	-	50.00	50.00	0.00%	
Total Debt Service Appropriation:		552,839.00	2,125,216.00	426,495.12	387,160.00	406,602.00	5.02%	
			278,000.00	-	240,000.00	317,632.00		Free Cash for Principal payments
			1,600,625.00					Refinancing & other available Funds
		552,839.00	246,591.00	395,945.00	147,160.00	88,970.00	77.53%	Raise and appropriate
Total Debt Service Funding:		552,839.00	2,125,216.00	395,945.00	387,160.00	406,602.00	-2.69%	

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EMPLOYEE AND RETIREE BENEFITS		ARTICLE						
Article No.	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed	Change This Year	Comments
16	Insurance - Health	360,750.00	299,924.00	276,470.81	356,378.00	360,410.00	1.13%	Current level plus CCMHG 4% plus 1 Family
16	Insurance - Life	439.30	430.00	429.04	500.00	500.00	0.00%	
16	Insurance - Dental	17,563.75	16,483.00	14,779.42	20,085.00	20,000.00	-0.42%	Current plus 1 Family
16	Cost of option payment		43,898.00	45,760.00	43,806.00	49,023.00	11.91%	Current level plus CCMHG 4% increase
16	Retirement Assessment	327,832.00	332,441.00	322,863.00	424,877.00	442,517.00	4.15%	Per BCRA
16	OPEB Trust Fund Contribution	253,373.00	239,000.00	239,600.00	40,420.00	40,420.00	0.00%	Inflated '22 ADC \$152,622 less est retiree pymts of \$138,900 = \$13,722. Not reasonable
Total Employee and Retiree Benefits Appropriation:		959,958.05	932,176.00	899,902.27	886,066.00	912,870.00	3.03%	
		100,000.00	200,000.00	240,000.00	300,000.00	140,000.00	-41.67%	Free Cash - Transfers From OPEB Trust
Total Employee and Retiree Benefits Funding:		861,955.00	732,176.00	659,902.27	586,066.00	772,870.00	17.12%	Raise & Appropriate
		961,955.00	932,176.00	899,902.27	886,066.00	912,870.00	1.44%	

	FY23 medical insurance allocation	FY24 Wages	Med Ins	Med Option	Retirmt/OPEB	Benefits	Benefit Allocation	
78%	2,080,600		298,223	49,023	379,767	727,012	79.6%	Fire Department - 68%
17%	456,551		65,440		81,650	147,090	16.1%	Water Department - 16%
5%	120,330		17,248		21,520	38,768	4.2%	District - 1%
100%	2,657,481		380,910	49,023	482,937	912,870	100.0%	

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STABILIZATION FUNDS		Articles					Change This Year	Comments
Article No.	Account Title	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Proposed		
17	Stabilization Fund Transfer - District	25,000.00	25,000.00	35,000.00	435,000.00	35,000.00	-1600%	Place holder
18	Stabilization Fund Transfer - Water	45,800.00	45,800.00	45,960.00	45,960.00	46,080.00	0%	2304 meters
Total Stabilization Funds Appropriations:		70,800.00	70,800.00	80,960.00	480,960.00	81,080.00	-565%	

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Prudential Committee Space Needs		Articles 24					Change This Year	Comments
Article Number	Account Title	FY 21 Actual	FY 22 Budget	FY 22 Actual	FY 23 Budget	FY 24 Proposed		
	Space Needs Study	-			0	0		
	Total Space Needs Appropriation:	-	0.00		0	0	-25.0%	
Acquisition and Maintenance								
Acquisition Costs								
	Legal fees		15,000.00					
	Title insurance		3,000.00					
24	Phase I ESA		3,000.00		28,000.00		-100.0%	
	Contingency		2,000.00					
			<u>23,000.00</u>		<u>28,000.00</u>	<u>0.00</u>	-100.0%	
Annual Operating Expenses								
	Property and Causality Insurance		4,000.00					
	Electricity		4,000.00					
	Drain water & shut down boiler permanently		4,000.00					
	Maintenance & contingency		10,000.00		0	0		
			<u>22,000.00</u>		<u>0</u>	<u>0</u>	0.0%	
24	TOTAL		<u>45,000.00</u>		<u>28,000</u>	<u>0</u>		
Alternative Development Determination								
	Determine the cost of modifying the school building for a		165,822.00					
	Owner project manager to review cost determinations o		40,000.00					
	Special District Meeting to communicate results and det		1,678.00					
	TOTAL		<u>207,500.00</u>		<u>0</u>	<u>0</u>	-100.0%	