

COTUIT FIRE DISTRICT



**Annual Reports
FY 2024**

ELECTED OFFICIALS

Prudential Committee

Frances Parks (Chairperson)	2025
Seth Burdick	2026
Mark W. Lynch	2027

Board of Fire Commissioners

Kevin Conley (Chairperson)	2025
Adam Zais	2026
Christopher Ross	2027

Board of Water Commissioners

Scott Horsley (Chairperson)	2025
David Churbuck	2026
Mark H. Robinson	2027

Moderator

John C. Gardner	2025
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Report of the Board of Water Commissioners Fiscal Year 2024

To the Citizens of the Cotuit Fire District:

In FY 2024 the Cotuit Water Department delivered 148,262,000 gallons of drinking water to 2,370 homes, businesses, and public buildings. This volume is down by almost 19.2 million gallons from the prior year. We believe that the 11.4% decrease in pumping from FY 2024 is a continuation of the conservation trend that began after 2020 – when the water department pumped a record 245 million gallons. The 40% reduction from that year is related to a combination of new water rates and water conservation efforts on the part of you, the customers.

Providing water that is secure, reliable and high quality is the primary focus of the Water Department. In FY 2024 Cotuit's water met all local, state, and federal standards and regulations.

Over the course of the twelve months between July 2023 and July 2024 the following highlights occurred:

Over the summer of 2023, the board met with State Representative Kip Diggs to discuss an amendment to the Cotuit Fire District's enabling legislation that would permit the water department to work with private property owners to protect the sources of the district's water supply. As of February 2025, that legislation has been filed and is awaiting committee review by the state legislature.

The Board of Water Commissioners submitted its recommendations regarding future uses of the Cotuit Elementary School, expressing its concerns and future needs related to the property.

The West Street water tank was drained and cleaned.

The commissioners attended a town planning department session related to the 5-acre property at 4609 Falmouth Road and expressed their opposition to a 40B housing project at that location due to the property being within Zone II of the wellfield. Subsequently the Barnstable Land Trust approached the commissioners with a request for \$50,000 to help secure a conservation restriction on the property. This request was placed on the warrant of the annual meeting of the Cotuit Fire District in May 2024, and passed.

The commissioners submitted an additional warrant article asking the Fire District's voters to approve the filing of an amendment to the enabling legislation to permit the Water Department to work with property owners to protect the sources of the district's water supply. That article was passed by the voters at the May 2024 annual district meeting.

Test wells were installed, and water samples taken to continue the mapping and testing of the water table surrounding the district's well fields.

A section of the water main serving Lewis Pond Road was replaced.

In February and March of 2024, the town council invited Commissioners Robinson and Churbuck and Superintendent Chris Wiseman to two separate water-related workshops on the state of the town's public drinking water supplies and PFAS contamination. Cotuit was complimented for its forward-looking policies such as prohibiting new irrigation system connections and enacting an escalating rate plan to encourage water conservation.

Staffing continued to pose a challenge to the water department in FY 2024 due to turnover. Despite being shorthanded, the staff was able to maintain excellent levels of service with no interruptions or negative incidents.

The Water Department continues to comply with, and stay ahead of, water quality testing requirements. Water quality is analyzed at a state certified laboratory monthly and our water quality continues to exceed all State and Federal standards. There are elevated Sodium (Na) levels being detected in the supply and the Department has notified users through our annual Drinking Water Quality Report which is sent to every home in the District. Additional copies of the report are available at the Water Department Office. The report can also be viewed online at www.cotuitfiredistrict.org/waterdepartment. Sodium is of concern for sensitive individuals and is being investigated through our SWPP. Primary sources of Sodium include road and other impervious surface salt applications, and septic system leaching, both of which are being targeted for reduction through innovation including identification of reduced salt application zones and practices that switch ice treatments to those that do not contain Sodium. Our outreach efforts have included direct mailing to all property owners as well as contacts and discussions with the State and Town regarding their use of Sodium Chloride on our roadways.

We continue to replace old and high use meters in the district. This ongoing program replaces functionally obsolete meters with more accurate models that use the latest technology for measurement and reading. Meters that have processed more than 1,000,000 gallons of water or are more than 10 years old are being replaced before failure. This will help consumers better understand and more accurately track their water use over the course of a year, as well as reduce the risk of leaks resulting from worn equipment.

As part of our Standard Operating Procedures, the Department conducted regularly scheduled maintenance along with service installations and emergency repairs throughout the past year. The annual preventative leak detection, maintenance and master meter calibration were conducted on the water mains and at all five pumping stations. Additionally, our annual water main flushing program was completed in the spring to remove naturally occurring debris and sediments from the system. All of those activities support our goals of providing secure, reliable and high-quality water to all consumers.

We consider it essential, and our staff has embraced professional development by completing continuing education classes necessary to maintain their Distribution and Treatment licenses and advance their expertise in water management systems. They have also pursued classes which include MassDEP regulations, new and emerging contaminants, preventative maintenance, OSHA health and safety requirements as well as CPR, Emergency Response and Risk & Resiliency

assessments. Their continued efforts to better support our community are outstanding and commendable.

The commissioners would like to acknowledge the hard work and dedication of our Water Department Staff, who are on-call 24/7, to ensure the effective and efficient delivery of high-quality drinking water and exceptional service to the residents of the Cotuit Fire District. Our mission is not only to provide quality drinking water for today's use, but to plan for the future needs of the village. We are constantly assessing our groundwater, infrastructure, well-fields and facilities to ensure that we can continue to meet the water needs of the village. We also offer a special thanks to the Prudential Committee, Fire Commissioners and the District Administrative teams for their support. It has been our pleasure to serve you over the past fiscal year.

Respectfully submitted,

David Churbuck, Chairman
Scott Horsley, Commissioner
Mark Robinson, Commissioner

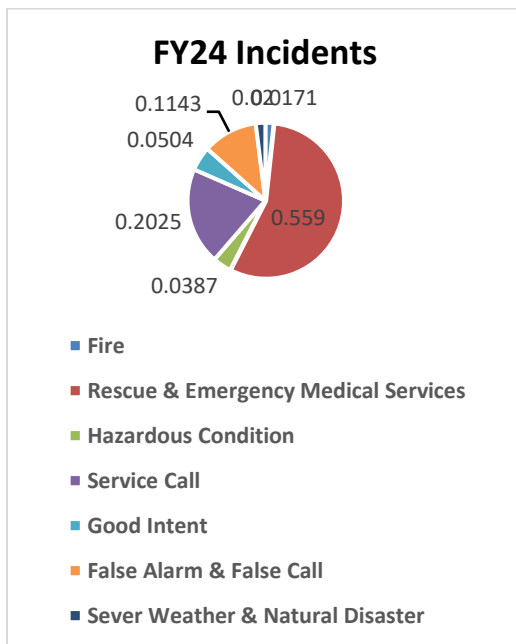
REPORT OF THE BOARD OF FIRE COMMISSIONERS

TO THE CITIZENS OF THE COTUIT FIRE DISTRICT:

The Board of Fire Commissioners is pleased to submit our annual report for the fiscal year ending June 30, 2024.

EMERGENCY RESPONSES FY2024

The Cotuit Fire Department responded to 1,111 incidents during FY2024. This included 621 EMS responses, 18 walk in medical incidents, 32 motor vehicle crashes, and 7 building fires,



In FY2024 the Cotuit Fire Department responded to several significant incidents including:

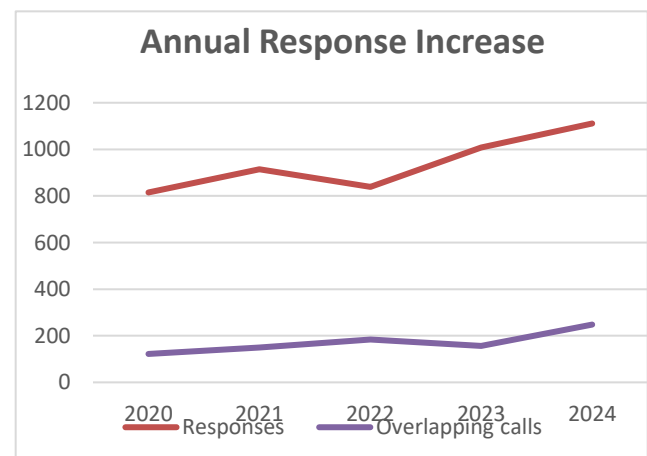
- Mercury spill that required the assistance of the Massachusetts Hazardous Materials Emergency Response Team in Cotuit
- 3 alarm fire with a firefighter mayday in Falmouth
- Vehicle fire with multiple vehicles and buildings threatened in Cotuit

FY2024 saw an increase of 243 responses 27% increase compared to FY2023.

This increase in responses is consistent with the annual increases over the past five years.

As the number of responses increase the incidence of multiple calls occurring has also increased.

FY2024 had a total of 246 overlapping incidents requiring the response of off duty personnel, or mutual aid, to manage.



COMMUNITY RISK REDUCTION

We continue to enhance our community risk reduction efforts.

Led by EMS Officer Christian Gardiner and Firefighter Paramedic Brian Lee, the Reassurance Program continues to grow and add value to the quality of life for residents of Cotuit. This free program offers fire and injury prevention inspections along with a well-being call-in program. We applied for and received a grant in FY24 that allows us to install lockboxes, provide a File of Life, and other risk reduction materials free of charge to program participants. A life was saved in January of 2024 when one of the Reassurance Program participants failed to call in. When Cotuit Fire Department personnel checked on the individual, it was determined they were experiencing a life-threatening medical emergency.

Through a partnership with the Cotuit Library, Captain Paramedic Casey Staggs provides regular CPR training to the community.

As always, we encourage residents to install and maintain their smoke and carbon monoxide (CO) detectors. Through a collaborative partnership with the American Red Cross, Cotuit Fire Department personnel can install free smoke and CO alarms to those in need of such assistance.

We continue our partnership with the Barnstable County Hazardous Materials Program and Cape Cod Healthcare in providing residents with a safe method to dispose of “sharps” – needles, syringes and lancets used by medical patients in home care situations. Participation is FREE to residents who can bring full containers to the fire station for disposal and receive empty containers for personal use.

We are pleased to continue providing blood pressure screening. This free service is offered anytime at the fire station.

Cotuit Fire Department personnel conduct inspections as required by State law, including resale properties, new homes, hazardous/flammable storage systems, and underground tank removals. In addition, we also offer public safety presentations and training to businesses and residents.

If you have questions regarding our fire prevention or community risk reduction programs, please contact us at your earliest convenience.

PERSONNEL

Fiscal Year 2024 saw the promotion of Jeremy McPherson to the rank of Captain and the hiring of Thomas Deeg as a Firefighter/Paramedic. The Cotuit Fire Department team includes 12 permanent firefighters, a Deputy Chief, and a Chief. All personnel are certified to the Paramedic or EMT level. We maintain three firefighters on duty in the station 7 days a week, including 1 officer and at least one paramedic. Our on-duty staff is supplemented with off duty permanent firefighters, 24/7 response of the Chief and Deputy, and mutual aid assistance as needed. The firefighters and officers have individual areas of responsibility and expertise. These include EMS Officer, facilities, training, communications, equipment, protective clothing, technical rescue, hazardous materials, and rescue divers.

TRAINING

Each year, we build upon existing skills and introduce new ones. Personnel attend courses at the Massachusetts Fire Academy in Stow, Massachusetts, training programs provided by Barnstable County, and the National Fire Academy. Classes include various firefighting classes, hazardous material, incident command, emergency management and emergency medical operations. Captain Jeremy McPherson coordinates our fire training activity and EMS Officer Christian Gardiner coordinates the emergency medical training. We utilize online, on-duty, interactive training when possible, allowing us to focus our training resources on new critical skills, ensuring our staff is prepared to mitigate foreseen and unexpected emergencies. We also encourage our personnel to attend offsite training opportunities and gather information on industry best practices that can be brought back to Cotuit. Cotuit personnel completed more than a combined total of 1400 hours of training during FY24.

APPARATUS AND EQUIPMENT

Captain Bill McNamara leads the ongoing maintenance and repair program for our vehicles. FY24 saw the first full year of service for Ambulance 275. This vehicle is a resource shared with the Sandwich Fire Department. The operations and maintenance costs are split with Sandwich. Global supply chains and product availability continued to drive up costs, limit availability, and delay receipt of apparatus and equipment throughout FY24.

We maintain the following emergency vehicles.

<u>Scheduled Replacement</u>	<u>Apparatus</u>	<u>Purchase date</u>
FY2023 (On Order)	Ambulance 262	9/30/2015
FY2027	14' Inflatable Boat 268	1/9/2008
FY2027	Engine/Pumper 263	6/30/1994
FY2028	Deputy Chief Car 270	6/30/2021
FY2028	Utility Truck 260	11/1/2018
FY2030	Chief Car 261	10/01/2020
FY2036	Engine/Pumper 265	6/30/2016
FY2039	29' Metal Shark Boat 266	1/1/2014
TBD	Shared Ambulance 275	7/21/2023

BUILDING AND GROUNDS

Our Station was constructed with the shell of the old Elizabeth Lowell High School in 1938. In 1990 the station was renovated and expanded. It has been almost 30 years since our station had major renovations. Needed repairs were started in FY2017 including a new septic system, re-paving of the parking lot, and a new roof. Funds were approved in an article at the 2019 District meeting to continue repairs and bring the building in compliance with federal regulations. Despite these improvements, the aging structure and internal systems continue to have component failures and increasing maintenance requirements. The firehouse is undersized to accommodate the apparatus and needs of the modern-day fire and emergency medical services. Efforts are underway to determine the feasibility of a new firehouse. Fiscal year 2024 saw the completion of site surveying and a feasibility study completed to determine options for the current firehouse property at 64 High Street and the adjacent District-owned property at 56 High Street. The results were presented at the Annual meeting for consideration of funding the architectural and engineering design phase of the project in FY25.

COMMENTS

We are proud to serve the community and help oversee the important job of providing emergency services. We continue to review our operations and assess what, if any changes may be necessary to maintain the highest level of service

We would also like to acknowledge the dedication and professionalism of our team. A listing of fire department members as of June 30, 2024, is provided after the narrative portion of this report. We offer our appreciation and thanks to these members of your fire

and rescue department for their ongoing efforts to protect and serve our community.

We thank the Prudential Committee, Treasurer, Clerk, Board of Water Commissioners and the employees of the Water Department for their continued cooperation and support.

Residents are always encouraged to drop by their fire station or call 508-428-2210 with questions, suggestions, or concerns.

Respectfully submitted:

Kevin Conley, Chairman

Christopher Ross

Adam Zais

BOARD OF FIRE COMMISSIONERS

Sean W. Brown
FIRE CHIEF

Shane Clark
DEPUTY FIRE CHIEF

Public Safety Information

Please consider taking action to make your family safer . . .

- **Install carbon monoxide (CO) detectors in your home!**

State law requires CO detectors in every home. Detectors must be installed within 10 feet of each bedroom door and on each habitable level; all must have battery back up. We recommend locating a detector in unfinished basements as well. Contact us for additional information.

- **Install and maintain smoke detectors throughout your home!**

Test your smoke detectors regularly and replace them every 5 years (or less), even if they appear to work properly. Environmental exposure to dust and moisture can reduce a detector's effectiveness. We can test your detector's operation free of charge.

- **Take advantage of our "File for Life" program!**

If you need to call our ambulance service, having current medical information available helps us to provide better care. Our "File for Life" program allows you to keep medical information available in a red pouch affixed to your refrigerator with a magnetic backing; these are available free at the fire station.

- **Please post your house number!**

Town regulations require the use of house numbers. If your number can't be seen from the street, a sign must be placed near the driveway or road entrance. Trim any foliage that might obstruct your number from view. If you have detached structures, such as a guest cottage or other habitable space on your property, a separate house number may be necessary. We can provide more specific information in accordance with the town's house number regulations.

- **Maintain adequate access to your property!**

Tree limbs and brush overhanging driveways on private roads can delay or prevent us from reaching your home quickly. Our fire apparatus is larger and wider than the average passenger vehicle and requires more overhead room; damage can occur when clearance is not sufficient. We can furnish information on how to provide adequate access to your property.

- **Install a lock box if you have a medical or fire alarm!**

If you have a fire and/or medical alarm, live alone or live away part of the year; you may want to consider using a "lock box". Lock boxes securely store keys to your property for responders to use in an emergency. Information is available at the fire station. Residents with fire and/or medical alarms are requested to update contact and other information.

Cotuit Fire, Rescue and Emergency Services

Department Roster

Fiscal Year 2024

Brown, Sean	Fire Chief/EMT
Clark, Shane	Deputy Chief/Paramedic
Amento, John	Captain/EMT
Lyons, Brent	Captain/EMT
McNamara, Bill	Captain/EMT
McPherson, Jeremy	Captain/Paramedic
Deeg, Thomas	Firefighter/Paramedic
Emerson, Pete	Firefighter/Paramedic
Gardiner, Christian	Firefighter/Paramedic
Kuenzel, Eric	Firefighter/Paramedic
Lee, Brian	Firefighter/Paramedic
Melanson, Scott	Firefighter/Paramedic
Staggs, Casey	Firefighter/Paramedic
Williamson, Doug	Firefighter/Paramedic



Cotuit Fire District
Department of Fire, Rescue
and Emergency Services



Mission Statement

**To provide the village of Cotuit with the
highest quality of Fire, Rescue and
Emergency services through personnel who
are prepared and equipped to function in a
safe, prudent, and compassionate manner.**

In order to accomplish our mission, we shall . . .

- Provide training and education to personnel so that they may have the necessary knowledge and skill to provide the best possible service.
- Furnish well-maintained tools and equipment for personnel to accomplish their tasks in a safe and efficient manner.
- Encourage personnel to participate in the growth and development of the department.
- Offer education and information to the public to increase awareness improve personal safety and reduce unnecessary loss and suffering.
- Act in a responsible manner with respect to financial and administrative decisions using good judgment and appropriate business practices.
- Be a resource to assist our residents and visitors in time of need.
- Strive to be a valued and respected member of the community.

Cotuit Fire District - Fire, Rescue and Emergency Services

Partial List of Services

Emergency Medical Services (EMS):

- Basic and Advanced Life Support Treatment and Transportation
- Response to Medical Alarms and verifying the well being of residents.
- Response to Motor Vehicle and related accidents requiring EMS services.
- First Aid and advice including medical information and referral for non-life threatening problems.
- Blood Pressure screening offered both in station and in the community.
- Marine rescue (ocean and inland waters) for boats/persons in trouble and coordination of efforts with the Coast Guard and other agencies.
- Response to ice rescues and “unusual” situations which require specialized techniques and equipment.

Fire Suppression and Hazardous Materials:

- Response to and containment/extinguishment of home, vehicle, boat, woodland, equipment and other types of fire.
- Response to and mitigation of hazardous conditions including hazardous materials incidents and unsafe conditions.
- Response to automatic fire, smoke, carbon monoxide and other related detection devices while providing assistance to the owner/occupant.

General Emergency and Non Emergency Services:

- Investigate and assist in a variety of public concerns including Carbon Monoxide alarms, equipment malfunctions, water leaks, gas/electric/utility problems, and other public safety matters.
- Provide assistance to other agencies including police, water dept., local, state, and federal agencies and other fire departments.
- Enforce local, state and federal laws where applicable including. mandated fire prevention laws/regulations and open burning laws.
- Conduct various safety inspections of homes and businesses; offer advice and information on a variety of safety concerns.
- Conduct inspections and issue permits for smoke detector installations, fuel storage (liquid and gas), and compliance inspections, and other areas as provided by fire prevention and building code regulations.
- Provide emergency standby and/or response for special events, natural disasters and during peak periods of emergency activity.
- We respond to the public’s need whenever our resources and personnel may be of assistance, emergency or non-emergency, day or night, often when other agencies or departments have said “no” or are unable to help.

Committed to improving the quality of life in Cotuit by working to provide professional fire, rescue and emergency services . . . we are “few serving many”

PRUDENTIAL ANNUAL REPORT

Cotuit School Property

The Cotuit Fire District ("CFD"), through the Prudential Committee and with the assistance of the Cotuit School Property Negotiating Subcommittee, negotiated an intergovernmental transfer of approximately 8 acres of property. This land, located in Cotuit between Old Oyster Road and Main Street and known as the Cotuit School property, is situated upstream from a Cotuit Water Department well. The preservation of water quality was a key factor in entering into these negotiations. The school building and property had been declared surplus by the Town.

Negotiations took place over the course of several years and resulted in an agreement to transfer the property to the Cotuit Fire District for \$1. The original 13± acre tract was subdivided into two lots at the request of the CFD to avoid taking responsibility for the tennis courts and baseball field on part of the property, thereby avoiding maintenance costs and potential liability. That 5± acre portion remained with the Town, which also placed a Conservation Restriction on it, limiting its future uses.

In July 2023, the Town of Barnstable removed the underground oil storage tank located on the Cotuit School property. Testing found no evidence of oil leakage. The deed recording the transfer of the property was filed in November 2023.

On May 4, 2024, a Special District Meeting was held to address the future of the Cotuit School building. The Prudential Committee recommended that the building be demolished and proposed a warrant article seeking authorization to borrow \$1.1 million for that purpose. This article received 59% of the vote but failed to meet the required 67% threshold for borrowing approval. A second article, proposed by residents interested in potentially renovating the school, requested a study to determine the cost of demolition and to assess the feasibility and cost of restoring and rehabilitating all or part of the school building. This article received 51% of the vote. The Prudential Committee has since begun the process of conducting the requested study

Respectfully submitted,

Mark Lynch, Chairman
Frances Parks
Seth Burdick

FY 2024 REPORT OF THE DISTRICT TREASURER

The Fiscal Year 2024 (FY24) books are closed, and all the requisite financial statements and reports for that period have been filed with the Massachusetts Department of Revenue (DOR). Our firm of independent accountants, Roselli, Clark, and Associates, have completed the audit of FY24, and their report is available for you online on the District web site, www.cotuitfiredistrict.org.

The FY24 operations of the Cotuit Fire District resulted in underspending Budget appropriations by \$221,758 (or 4.6%). In addition, higher receipts – primarily water rates and ambulance services – generated \$426,589 more revenue than was estimated in the FY24 Budget. These two positive variances were the major drivers in the District's Certified Free Cash of \$426,611 for FY24. This Free Cash plus the Stabilization Fund of \$754,695 (including \$211,276 for primarily Water Department expenditures) are available for use at the May 2025 Annual District Meeting.

There was a 14.6% increase in this year's property tax rate and a 3.1% increase in the average house value. The tax rate increased to \$1.41 from \$1.23, and the average house value increased to \$1,046,872 from \$1,015,698. The rate increase was due to an 18.6% increase in net appropriations somewhat offset by the 3.1% increase in property values. This resulted in an estimated 18.2% increase in the average household tax bill to \$1,1476.09 from 2024's estimate of \$1,249.31.

This tax rate was set in a timely manner with the assistance of John Curran, the Director of Assessing for the Town of Barnstable, and we thank him for that assistance. In addition, we want to thank Sean O'Brien, Town Treasurer/Collector, and the Assistant Collector, Gislaine Morse, for the collection of taxes and their many other efforts on behalf of the District. Finally, we want to thank Lisa Haven, District Assistant Treasurer, for her excellent work for the District throughout the year.

The reports following this summary are included as part of this narrative. These reports comprise the results of the District's financial activities for FY24 and year-end balance. These reports are prepared using the modified cash basis, which is the mandated Massachusetts method for District reporting. The above-mentioned audit report is based on Generally Accepted Accounting Principles (GAAP) for Municipalities.

For your reference, the District's retirement liabilities are an unfunded pension of \$4,339,213 and a post-retirement medical insurance of \$134,281 – one of the lowest in the State. The District's net fixed assets total \$7,941,113 on which \$231,752 depreciation applies. Short-Term Debt reflects a net increase of \$546,000 to fund a new ambulance and water main repairs.

Thank you for this opportunity to be of service, and I look forward to serving you in the next fiscal year. I am always available to provide additional information or to answer questions.

Respectfully submitted,
Ray Pirrone
District Treasurer

Cotuit Fire District

**Combined Balance Sheet - All Fund Types and Account Groups
as of June 30, 2024
(Unaudited)**

	Governmental Fund Types			Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Trust and Agency	Long-term Debt	
<u>ASSETS</u>						
Cash and cash equivalents	1,552,374.23	954,695.23	1,080,369.69	264.26		3,587,703.41
Investments				2,357,328.89		2,357,328.89
Receivables:						
Personal property taxes	8,959.35					8,959.35
Real estate taxes	99,781.06					99,781.06
Allowance for abatements and exemptions	(125,610.08)					(125,610.08)
Tax liens	125,468.64					125,468.64
User fees	56,837.26					56,837.26
Utility liens added to taxes	3,131.73					3,131.73
Departmental	54,772.48					54,772.48
Due to/from other funds				400.00		400.00
Amounts to be provided - payment of bonds					2,441,208.00	2,441,208.00
Total Assets	<u>1,775,714.67</u>	<u>954,695.23</u>	<u>1,080,369.69</u>	<u>2,357,993.15</u>	<u>2,441,208.00</u>	<u>8,609,980.74</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities:						
Accrued payroll	102,152.38					102,152.38
Withholdings	13,029.33					13,029.33
Other liabilities	2,879.40					2,879.40
Deferred revenue:						
Real estate and personal property taxes	(16,869.67)					(16,869.67)
Tax liens	125,468.64					125,468.64
User fees	56,837.26					56,837.26
Utility liens added to taxes	3,131.73					3,131.73
Departmental	54,772.48					54,772.48
Notes payable			696,000.00			696,000.00
Bonds payable					2,441,208.00	2,441,208.00
Total Liabilities	<u>341,401.55</u>	<u>0.00</u>	<u>696,000.00</u>	<u>0.00</u>	<u>2,441,208.00</u>	<u>3,478,609.55</u>
Fund Equity:						
Reserved for encumbrances	84,233.38					84,233.38
Reserved for expenditures	763,972.00					763,972.00
Reserved for continuing appropriations			367,026.96			367,026.96
Reserved for petty cash	1,000.00					1,000.00
Reserved for appropriation deficit	5,190.00					5,190.00
Reserved for debt service			17,342.73			17,342.73
Undesignated fund balance	579,917.74	954,695.23		2,357,993.15		3,892,606.12
Total Fund Equity	<u>1,434,313.12</u>	<u>954,695.23</u>	<u>384,369.69</u>	<u>2,357,993.15</u>	<u>0.00</u>	<u>5,131,371.19</u>
Total Liabilities and Fund Equity	<u>1,775,714.67</u>	<u>954,695.23</u>	<u>1,080,369.69</u>	<u>2,357,993.15</u>	<u>2,441,208.00</u>	<u>8,609,980.74</u>

COTUIT FIRE DISTRICT
Comparison of General Fund Budget to Actual Revenues
& Other Fund Actual Revenues
Fiscal Year ending June 30, 2024

District Revenue Category/Type	GENERAL FUND			OTHER FUNDS
	2024 Revenue and Sources Budget	2024 Revenue and Sources Actual	Variance Actual Over/(Under) Budget	Actual
General Fund				
Property Taxes				
Personal Property Taxes	41,906	36,845	(5,062)	
Real Estate Taxes	3,101,948	3,136,218	34,270	
Interest on Taxes	8,000	21,443	13,443	
Tax Liens Redeemed		29,869	29,869	
Water Department				
Rates, Services & Meter Fees	1,100,000	1,183,254	83,254	
Penalties		17,209	17,209	
Antenna Fees	45,000	48,934	3,934	
Solar Credits	5,000	68,125	63,125	
Liens, Water		10,139	10,139	
Other Department Revenue		4,401	4,401	
Fire Department				
Ambulance Fees	250,000	337,311	87,311	
Permits and Inspections	90	2,325	2,235	
Other Department Revenue		550	550	
Other District Revenue				
Rental Income				
Interest on Investments	10,000	81,653	71,653	
Solar Credits		8,608	8,608	
Miscellaneous		1,650	1,650	
Special Revenue Fund				
Grant & Ins. revenue offsetting expenditures				68,955
Gifts				150
Stabilization Fund				
Investment earnings				29,268
OPEB Trust				
Investment earnings				282,479
Total Revenue	\$ 4,561,944	\$ 4,988,533	\$ 426,589	\$ 380,851

Memo:

General Fund	4,988,533
Other Funds	380,851
Total Revenues	\$ 5,369,384

**COTUIT FIRE DISTRICT
STATEMENT OF NET FUNDED AND FIXED DEBT
Fiscal Year ending June 30, 2024**

LONG TERM DEBT

USDA Loan

Balance July 1, 2023	\$ 1,688,840
less: Principal Payment	<u>52,632</u>
Balance June 30, 2024	\$ 1,636,208

Refunded Debt

Balance July 1, 2023	1,040,000
less: Principal Payment	<u>235,000</u>
Balance June 30, 2024	805,000

Long term interest Paid in FY2024	81,060
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Total FY2024 Long Term Debt Service Payments	\$ 368,693.00
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SHORT TERM DEBT (Bond Anticipation Notes)

Short Term Interest paid in FY 2024	\$ 7,085
TOTAL FY 24 SHORT TERM DEBT BEGINNING BALANCE	\$ 150,000
TOTAL FY 24 SHORT TERM DEBT RETIRED	\$ 30,000
TOTAL FY 24 SHORT TERM DEBT ISSUED	<u>\$ 576,000</u>
TOTAL FY 24 SHORT TERM DEBT ENDING BALANCE	\$ 696,000

Debt Summary as of June 30, 2024

Long Term Debt Outstanding	\$ 2,441,208
Short Term Debt Outstanding	<u>696,000</u>
Total Debt Outstanding at June 30,2024	\$ 3,137,208

COTUIT FIRE DISTRICT
FY 2024 BUDGETED EXPENDITURE DETAIL

Article FY 2024	Group / Line Item	Beginning Encumbrance	ADM/SDM	Reserve Fund Transfers	Final FY2024	Transfers FY2024	Expended FY2024	Encumb FY2024	Cont Approp	Total FY2024	FY2024 Turnback
Finance Department											
2	Salary & Wages Elected Officials	-	11,500.00	-	11,500.00		11,500.00		-	11,500.00	-
4	Salary & Wages Finance	-	100,378.00	4,000.00	104,378.00		98,230.19		-	98,230.19	6,147.81
2	Salary & Wages Clerk	-	3,914.00	-	3,914.00		3,914.28		-	3,914.28	(0.28)
	Total Payroll	-	115,792.00	4,000.00	119,792.00		113,644.47	-	-	113,644.47	6,147.53
4	Telephone	-	1,200.00	-	1,200.00		881.62		-	881.62	318.38
4	Legal services	-	6,000.00	-	6,000.00		681.25	2,000.00	-	2,681.25	3,318.75
4	Audit Services	-	20,000.00	-	20,000.00		21,500.00		-	21,500.00	(1,500.00)
4	Website	-	9,500.00	-	600.00		-		-	-	600.00
4	Bond Advisory Services	-	600.00	-	9,500.00		2,650.00	3,344.51	-	5,994.51	3,505.49
4	Bank Fees	-	50.00	-	50.00		-		-	-	50.00
4	Payroll Service	-	4,600.00	-	4,600.00		3,242.28		-	3,242.28	1,357.72
4	Legal Advertisement	-	1,750.00	-	1,750.00		181.39		-	181.39	1,568.61
4	Postage	-	1,430.00	-	1,430.00		974.00		-	974.00	456.00
4	Office Supplies	-	1,000.00	-	1,000.00		327.25		-	327.25	672.75
4	Computer/Copy Expense	-	13,600.00	-	13,600.00		8,856.43		-	8,856.43	4,743.57
4	Dues & Memberships	-	190.00	-	190.00		50.00		-	50.00	140.00
4	Insurance - Property & Liability	-	127,000.00	-	127,000.00		120,577.46		-	120,577.46	6,422.54
4	Insurance - Workers Comp	-	38,200.00	-	38,200.00		27,614.07		-	27,614.07	10,585.93
4	Unemployment Insurance	-	6,000.00	-	6,000.00		-		-	-	6,000.00
4	Payroll Taxes	-	40,000.00	-	40,000.00		43,675.23	71.42	-	43,746.65	(3,746.65)
4	Employee Assistance Program	-	4,160.00	-	4,160.00		3,950.00		-	3,950.00	210.00
4	Town Administrative Services	-	7,600.00	-	7,600.00		8,205.59		-	8,205.59	(605.59)
4	Annual Report	-	4,100.00	-	4,100.00		5,913.13		-	5,913.13	(1,813.13)
4	Election Cost	-	1,700.00	-	1,700.00		1,263.50	1,728.65	-	2,992.15	(1,292.15)
4	Miscellaneous Expense	-	1,000.00	-	1,000.00		280.04		-	280.04	719.96
4	Total Other Expenses	-	289,680.00	-	289,680.00		250,823.24	7,144.58	-	257,967.82	31,712.18
	Prior Year Encumbrance	1879.98			1,879.98		1,879.98		-	1,879.98	-
	Total Finance Department/General Government	1,879.98	405,472.00	4,000.00	411,351.98		366,347.69	7,144.58	-	373,492.27	37,859.71
3	Reserve Fund	-	45,000.00	(29,000.00)	16,000.00				-	-	16,000.00
Fire Department											
5	Salary & Wages - Chief	-	170,100.00	-	170,100.00		154,202.08		-	154,202.08	15,897.92
5	Salary & Wages - Deputy Chief	-	130,000.00	-	130,000.00		130,000.00		-	130,000.00	-
5	Salary & Wages - Perm Full Time	-	1,150,126.00	-	1,150,126.00		1,159,204.46		-	1,159,204.46	(9,078.46)
5	Salary & Wages - Incident Perm	-	70,000.00	25,000.00	95,000.00		151,583.01		-	151,583.01	(56,583.01)
5	Salary & Wages - Training FT	-	90,000.00	-	90,000.00		67,215.72		-	67,215.72	22,784.28
5	Salary & Wages - Vacation Coverage	-	134,000.00	-	134,000.00		145,127.72		-	145,127.72	(11,127.72)
5	Salary & Wages - Sick Coverage	-	108,000.00	-	108,000.00		130,020.30		-	130,020.30	(22,020.30)
5	Salary & Wages - Personal Coverage	-	36,500.00	-	36,500.00		37,145.11		-	37,145.11	(645.11)
5	Salary & Wages - Holiday Pay	-	59,614.00	-	59,614.00		55,438.10		-	55,438.10	4,175.90
5	Salary & Wages - Full Time Injury	-	60,000.00	-	60,000.00		14,002.14		-	14,002.14	45,997.86
5	Salary & Wages - Other Union	-	2,000.00	-	2,000.00		-		-	-	2,000.00
5	Salary & Wages - Emerg Labor	-	25,000.00	-	25,000.00		13,286.40		-	13,286.40	11,713.60
5	Salary & Wages - Longevity Pay	-	11,500.00	-	11,500.00		8,550.00		-	8,550.00	2,950.00
5	Salary & Wages - Reimbursable OT	-	-	-	-		(0.50)		-	(0.50)	0.50
5	Salary & Wages - Other FT	-	26,500.00	-	26,500.00		40,618.94		-	40,618.94	(14,118.94)
5	Salary & Wages - EMS Officer	-	10,000.00	-	10,000.00		6,964.60		-	6,964.60	3,035.40
5	Total Payroll	-	2,083,340.00	25,000.00	2,108,340.00		2,113,358.08	-	-	2,113,358.08	(5,018.08)

COTUIT FIRE DISTRICT
FY 2024 BUDGETED EXPENDITURE DETAIL

Article FY 2024	Group / Line Item	Beginning Encumbrance	ADM/SDM	Reserve Fund Transfers	Final FY2024	Transfers FY2024	Expended FY2024	Encumb FY2024	Cont Approp	Total FY2024	FY2024 Turnback
5	Electricity	-	17,000.00	-	17,000.00	-	13,134.42	-	-	13,134.42	3,865.58
5	Heating	-	10,000.00	-	10,000.00	-	7,940.40	-	-	7,940.40	2,059.60
5	Gasoline/Diesel	-	24,000.00	-	24,000.00	-	18,780.89	-	-	18,780.89	5,219.11
5	Repairs/Maint - Buildings	-	18,000.00	-	18,000.00	-	12,174.87	-	-	12,174.87	5,825.13
5	Repairs/Maint - Grounds	-	3,500.00	-	3,500.00	-	1,934.93	-	-	1,934.93	1,565.07
5	Repairs/Maint - Vehicles	-	27,000.00	-	27,000.00	-	33,074.80	1,165.42	-	34,240.22	(7,240.22)
5	Repairs/Maint - Radio Equip	-	5,150.00	-	5,150.00	-	1,673.97	-	-	1,673.97	3,476.03
5	Maint - Protective Clothing	-	14,420.00	-	14,420.00	-	12,641.74	3,953.00	-	16,594.74	(2,174.74)
5	Maint - Uniforms FT	-	13,000.00	-	13,000.00	-	9,680.86	-	-	9,680.86	3,319.14
5	Telephone	-	3,605.00	-	3,605.00	-	5,325.60	-	-	5,325.60	(1,720.60)
5	911 Dispatch	-	37,500.00	-	37,500.00	-	-	36,634.67	-	36,634.67	865.33
5	Telephone Lines - Other	-	4,634.00	-	4,634.00	-	465.60	-	-	465.60	4,168.40
5	Professional Services	-	15,000.00	-	15,000.00	-	7,123.60	-	-	7,123.60	7,876.40
5	Legal Services	-	30,000.00	-	30,000.00	-	6,268.75	1,750.00	-	8,018.75	21,981.25
5	Physicals/PA Tests	-	3,400.00	-	3,400.00	-	1,226.51	-	-	1,226.51	2,173.49
5	CMED Fees	-	4,000.00	-	4,000.00	-	2,339.88	-	-	2,339.88	1,660.12
5	Ambulance Billing	-	12,000.00	-	12,000.00	-	10,424.90	1,319.85	-	11,744.75	255.25
5	Administrative Expense	-	15,000.00	-	15,000.00	-	17,340.80	45.00	-	17,385.80	(2,385.80)
5	Office Supplies	-	3,605.00	-	3,605.00	-	3,893.34	-	-	3,893.34	(288.34)
5	Fire/Rescue Equipment	-	10,300.00	-	10,300.00	-	22,640.59	-	-	22,640.59	(12,340.59)
5	Building Supplies	-	8,500.00	-	8,500.00	-	6,713.08	1,172.53	-	7,885.61	614.39
5	Ambulance Supplies & Operations	-	46,000.00	-	46,000.00	-	45,919.15	-	-	45,919.15	80.85
5	Dues & Memberships	-	2,500.00	-	2,500.00	-	2,503.99	-	-	2,503.99	(3.99)
5	Training & Education	-	22,000.00	-	22,000.00	-	20,279.34	-	-	20,279.34	1,720.66
5	Fire Prevention Education	-	1,500.00	-	1,500.00	-	1,242.53	-	-	1,242.53	257.47
5	Information Technologies	-	23,690.00	-	23,690.00	-	24,764.54	-	-	24,764.54	(1,074.54)
5	Miscellaneous Expense	-	1,000.00	-	1,000.00	-	-	-	-	-	1,000.00
5	Total Other Expenses	-	376,304.00	-	376,304.00	-	289,509.08	46,040.47	-	335,549.55	40,754.45
	Prior Year Encumbrance	12,458.40	-	-	12,458.40	-	11,670.90	-	-	11,670.90	787.50
	Total Fire Department/Public Safety	12,458.40	2,459,644.00	25,000.00	2,497,102.40	-	2,414,538.06	46,040.47	-	2,460,578.53	36,523.87
Streetslights											
12	Street Lights - Electricity	-	5,510.00	-	5,510.00	-	5,296.27	-	-	5,296.27	213.73
12	Street Lights - Maintenance	-	1,900.00	-	1,900.00	-	-	-	-	-	1,900.00
12	Total	-	7,410.00	-	7,410.00	-	5,296.27	-	-	5,296.27	2,113.73
12	Total Steet Lights	-	7,410.00	-	7,410.00	-	5,296.27	-	-	5,296.27	2,113.73
Water Department											
9	Salary & Wages Superintendent	-	136,551.00	-	136,551.00	-	136,552.00	-	-	136,552.00	(1.00)
9	Salary & Wages Operators	-	210,000.00	-	210,000.00	-	195,503.36	-	-	195,503.36	14,496.64
9	Salary & Wages Office Manager	-	80,000.00	-	80,000.00	-	79,996.80	-	-	79,996.80	3.20
9	Salary & Wages Overtime	-	17,000.00	-	17,000.00	-	16,645.94	-	-	16,645.94	354.06
9	Salary & Wages On Call	-	13,000.00	-	13,000.00	-	13,000.00	-	-	13,000.00	-
9	Total Payroll	-	456,551.00	-	456,551.00	-	441,698.10	-	-	441,698.10	14,852.90
9	Electricity	-	79,000.00	-	79,000.00	-	54,602.26	-	-	54,602.26	24,397.74
9	Heating	-	2,850.00	-	2,850.00	-	3,928.80	-	-	3,928.80	(1,078.80)
9	Gasoline/Diesel	-	15,000.00	-	15,000.00	-	8,475.00	721.52	-	9,196.52	5,803.48
9	Chemicals	-	30,000.00	-	30,000.00	-	17,659.57	6,743.20	-	24,402.77	5,597.23

COTUIT FIRE DISTRICT
FY 2024 BUDGETED EXPENDITURE DETAIL

Article FY 2024	Group / Line Item	Beginning Encumbrance	ADM/SDM	Reserve Fund Transfers	Final FY2024	Transfers FY2024	Expended FY2024	Encumb FY2024	Cont Approp	Total FY2024	FY2024 Turnback
9	Repairs/Maint - Mains	-	18,500.00		18,500.00		5,734.91		-	5,734.91	12,765.09
9	Repairs/Maint - Stations	-	47,000.00		47,000.00		42,109.60	9,292.47	-	51,402.07	(4,402.07)
9	Repairs/Maint - Buildings	-	5,000.00		5,000.00		2,983.29	1,561.32	-	4,544.61	455.39
9	Repairs/Maint - Testing	-	15,000.00		15,000.00		11,647.62	156.00	-	11,803.62	3,196.38
9	Repairs/Maint - Grounds	-	8,000.00		8,000.00		7,245.84		-	7,245.84	754.16
9	Repairs/Maint - Vehicles	-	4,200.00		4,200.00		2,662.43		-	2,662.43	1,537.57
9	Uniforms	-	2,250.00		2,250.00		2,071.45		-	2,071.45	178.55
9	Telephone	-	2,800.00		2,800.00		2,596.76	119.98	-	2,716.74	83.26
9	Consumption Assessment	-	1,925.00		1,925.00		1,919.32		-	1,919.32	5.68
9	Engineering/Legal	-	50,000.00		50,000.00		27,457.13	4,950.00	-	32,407.13	17,592.87
9	Legal Advertisement	-	4,500.00		4,500.00		1,134.12	647.88	-	1,782.00	2,718.00
9	Postage	-	7,600.00		7,600.00		6,359.84		-	6,359.84	1,240.16
9	Printing	-	8,000.00		8,000.00		9,109.61		-	9,109.61	(1,109.61)
9	Office Supplies	-	1,250.00		1,250.00		799.84		-	799.84	450.16
9	Computer/Copy Expense	-	20,000.00		20,000.00		22,681.05		-	22,681.05	(2,681.05)
9	Building Supplies	-	1,000.00		1,000.00		420.33		-	420.33	579.67
9	Tools/Hardware	-	1,500.00		1,500.00		786.06	6,146.73	-	6,932.79	(5,432.79)
9	Meter Replacement	-	10,000.00		10,000.00		-		-	-	10,000.00
9	Dues & Licenses	-	3,100.00		3,100.00		2,344.89		-	2,344.89	755.11
9	Training & Education	-	6,000.00		6,000.00		778.78		-	778.78	5,221.22
9	Miscellaneous Expense	-	1,500.00		1,500.00		-		-	-	1,500.00
9	Service Connections	-	35,000.00		35,000.00		32,484.74	673.04	-	33,157.78	1,842.22
Per	USDA Maintenance	-	15,500.00		15,500.00	6,328.00	15,500.00		-	15,500.00	-
9	Total Other Expenses	45,162.58	396,475.00		396,475.00		283,493.24	31,012.14	-	314,505.38	81,969.62
	Prior Year Encumbrances	45,162.58			45,162.58		45,162.58		-	45,162.58	-
	Total Water Department		853,026.00	-	898,188.58		770,353.92	31,012.14	-	801,366.06	96,822.52
	Public Buildings										
11	Salary & Wages	-	5,999.00		5,999.00		6,170.45		-	6,170.45	(171.45)
	Total Payroll	-	5,999.00	-	5,999.00		6,170.45	-	-	6,170.45	(171.45)
11	Electricity		2,256.00	-	2,256.00		1,205.13		-	1,205.13	1,050.87
11	Water		400.00	-	400.00		162.00	16.00	-	178.00	222.00
11	Heat - Oil/Gas		2,600.00	-	2,600.00		2,385.82	20.19	-	2,406.01	193.99
11	Repairs/Maint - Buildings		2,000.00	-	2,000.00		3,017.21		-	3,017.21	(1,017.21)
11	Repairs/Maint - Grounds		10,000.00	-	10,000.00		6,637.17		-	6,637.17	3,362.83
11	Repairs/Maint - Boiler		525.00	-	525.00		3,366.09		-	3,366.09	(2,841.09)
11	Telephone		1,700.00	-	1,700.00		1,981.52		-	1,981.52	(281.52)
11	Alarm Service		425.00	-	425.00		940.00		-	940.00	(515.00)
11	Building Supplies		210.00	-	210.00		156.34		-	156.34	53.66
11	Custodial Supplies		315.00	-	315.00		106.02		-	106.02	208.98
11	Miscellaneous Expense		100.00	-	100.00		50.00		-	50.00	50.00
11	Total Other Expenses	-	20,531.00	-	20,531.00		20,007.30	36.19	-	20,043.49	487.51
	Prior Year Encumbrance	653.00		-	653.00		653.00		-	653.00	-
	Total Public Buildings	653.00	26,530.00	-	27,183.00		26,830.75	36.19	-	26,866.94	316.06
	Total Public Works	45,162.58	886,966.00	-	932,781.58		802,480.94	31,048.33	-	833,529.27	99,252.31
13	Public Library	-	26,000.00	-	26,000.00		26,000.00		-	26,000.00	-
	Debt Service										
14	Long Term Principal	-	287,632.00	-	287,632.00		287,632.00		-	287,632.00	-

COTUIT FIRE DISTRICT
FY 2024 BUDGETED EXPENDITURE DETAIL

Article FY 2024	Group / Line Item	Beginning Encumbrance	ADM/SDM	Reserve Fund Transfers	Final FY2024	Transfers FY2024	Expended FY2024	Encumb FY2024	Cont Approp	Total FY2024	FY2024 Turnback
14	Long Term Interest	-	81,420.00	-	81,420.00	-	81,059.68	-	-	81,059.68	360.32
14	Short Term Principal	-	30,000.00	-	30,000.00	-	30,000.00	-	-	30,000.00	-
14	Short Term Interest	-	7,550.00	-	7,550.00	-	7,085.42	-	-	7,085.42	464.58
	Total Debt Service	-	406,602.00	-	406,602.00	-	405,777.10	-	-	405,777.10	824.90
	Employee Benefits/Insurance										
15	Insurance - Health	-	360,700.00	-	360,700.00	-	341,168.22	-	-	341,168.22	19,531.78
15	Insurance - Life	-	500.00	-	500.00	-	522.80	-	-	522.80	(22.80)
15	Insurance - Dental	-	20,085.00	-	20,085.00	-	16,721.81	-	-	16,721.81	3,363.19
15	Medical Option	-	49,100.00	-	49,100.00	-	46,234.21	-	-	46,234.21	2,865.79
15	Retirement Assessment	-	442,517.00	-	442,517.00	-	436,957.40	-	-	436,957.40	5,559.60
	Total Employee Benefits/Insurance	-	872,902.00	-	872,902.00	-	841,604.44	-	-	841,604.44	31,297.56
	Other Financing Uses										
16	Trans To Stabilization Fund	-	35,000.00	-	35,000.00	35,000.00	-	-	-	35,000.00	-
15	Trans To OPEB Fund	-	40,420.00	-	40,420.00	40,420.00	-	-	-	40,420.00	-
17	Trans to Wd Stabilization per bylaws	-	46,080.00	-	46,080.00	46,080.00	-	-	-	46,080.00	-
	Total Other Financing Uses	-	121,500.00	-	121,500.00	121,500.00	-	-	-	75,420.00	-
	Total FY 2024 General Fund Appropriations:	60,153.96	5,224,086.00	-	5,284,239.96	121,500.00	4,856,748.23	84,233.38	-	5,016,401.61	221,758.35
	Special Revenue Fund										
	Grant Expense	-	-	-	-	-	67,296.90	-	-	67,296.90	-
	Insurance Recovery Expense	-	-	-	-	-	1,657.98	-	-	1,657.98	-
	FY 2024 Special Revenue Fund Totals	-	-	-	-	-	68,954.88	-	-	68,954.88	-
	Stabilization Fund										
	General Stabilization	-	-	-	-	-	-	-	-	-	-
	WD Stabilization	-	-	-	-	-	-	-	-	-	-
	FY 2024 Stabilization Fund Totals	-	-	-	-	-	-	-	-	-	-
	OPEB Trust Fund										
	FY 2024 OPEB Fund Totals										
	Capital Fund										
	Permanent Fund - USDA Maint reserve	62,508.00	-	-	62,508.00	(15,500.00)	9,472.00	-	68,608.00	-	-
	BAN Premium	17,343.00	-	-	17,343.00	(17,343.00)	-	-	-	-	-
	Basic Use	7,200.00	-	-	7,200.00	(7,000.00)	10,000.00	-	200.00	-	-
2015-19	Water Tank	312,634.00	-	-	312,634.00	-	-	-	312,634.00	-	-
2017-13	Space Review	42,687.00	-	-	42,687.00	-	29,678.58	-	13,008.42	-	-
2021-16	School Property Acquisition and Maint.	31,700.00	-	-	31,700.00	-	16,035.61	-	15,664.39	-	-
2021-17	School Property Use Determination	207,500.00	-	-	207,500.00	-	4,174.04	-	203,325.96	-	-
2021-14	Scool Environmental study	28,000.00	-	-	28,000.00	-	-	-	28,000.00	-	-
2021-5	Lock box start up	5,000.00	-	-	5,000.00	-	-	-	5,000.00	-	-
2021-7	Digitize & shed records	17,000.00	-	-	17,000.00	-	1,250.22	-	15,749.78	-	-
2021-7	Cyber-security review and new Laptop	4,913.10	-	-	4,913.10	-	-	-	4,913.10	-	-
2020-7	Fire Station Repairs	7,460.01	-	-	7,460.01	-	7,460.01	-	-	-	-
2023-6	Back-up Ambulance	65,000.00	-	-	65,000.00	-	65,000.00	-	-	-	-
2021-9a	New Ambulance Stretcher	2,202.11	-	-	2,202.11	-	-	-	2,202.11	-	-

COTUIT FIRE DISTRICT
FY 2024 BUDGETED EXPENDITURE DETAIL

Article FY 2024	Group / Line Item	Beginning Encumbrance	ADM/SDM	Reserve Fund Transfers	Final FY2024	Transfers FY2024	Expended FY2024	Encumb FY2024	Cont Approp	Total FY2024	FY2024 Turnback
2024-6	New Ambulance additional Funds		65,000.00		65,000.00				65,000.00		
2021-9	FD New Ambulance FY 23 & FY24	270,000.00			270,000.00		-		270,000.00		
2024-8	Cardiac Monitor		51,000.00		51,000.00		49,990.69		1,009.00		
2021-10	FD Management Software	5,000.00			5,000.00		-		5,000.00		
2021-12	WD Billing and Customer Software	6,433.06			6,433.06				6,433.06		
2021-16	WD Pump Station Electrical Upgrades	55,395.00	-		55,395.00		21,439.00		33,956.00		
2021-14	WD Well Treating	2,729.24	-		2,729.24		2,729.24		-		
2021-15	WD Service Truck	2,379.94			2,379.94		1,397.56		981.94		
2024-10	WD Mains upgrade		200,000.00		200,000.00	(10,000.00)	178,661.61		11,338.39		
Capital Fund Articles		1,066,033.46	316,000.00	-	1,382,033.46	(10,000.00)	397,288.56	-	-		
FY 2024 Capital Projects Totals		1,153,084.46	316,000.00	-	1,469,084.46	(49,843.00)	416,760.56	-	1,131,832.15		-
TOTAL		1,213,238.42	5,540,086.00	-	6,753,324.42	71,657.00	5,342,463.67	84,233.38	1,131,832.15	5,085,356.49	221,758.35

COTUIT FIRE DISTRICT
FY 2024 GROSS WAGES AND BENEFITS DISTRIBUTED

DEPARTMENT/NAME	POSITION	BASE WAGES PAID		OVERTIME WAGES PAID		TOTAL WAGES PAID	AVE WEEKLY HRS	COST OF BENEFITS PAID
OFFICERS ELECTED AND APPOINTED								
Burdick	Seth	Prudential Committee	\$ 1,250	\$ -	\$ -	1,250	N/A	\$ -
Conley	Kevin	Fire Commissioner	\$ 1,250	\$ -	\$ -	1,250	N/A	\$ -
Churbuck	David	Water Commissioner	\$ 104	\$ -	\$ -	104	N/A	\$ -
Eager	Charles	Clerk	\$ 3,550	\$ -	\$ -	3,914	N/A	\$ -
Gardner	John	Moderator	\$ 250	\$ -	\$ -	250	N/A	\$ -
Horsely	Scott	Water Commissioner	\$ 1,250	\$ -	\$ -	1,250	N/A	\$ -
Lynch	Mark	Prudential Committee	\$ 1,250	\$ -	\$ -	1,250	N/A	\$ -
Parks	Frances	Prudential Committee	\$ 1,250	\$ -	\$ -	1,250	N/A	\$ -
Pirrone	Ray	Treasurer	\$ 38,260	\$ -	\$ -	38,260	12.3	\$ -
Pisano	Richard	Fire Commissioner	\$ 1,250	\$ -	\$ -	1,250	N/A	\$ -
Robinson	Mark	Water Commissioner	\$ 1,250	\$ -	\$ -	1,250	N/A	\$ -
Zais	Adam	Fire Commissioner	\$ 1,250	\$ -	\$ -	1,250	N/A	\$ -
			\$ 52,164	\$ -	\$ -	52,528		\$ -
TOTAL WAGES AND BENEFITS - ELECTED AND APPOINTED OFFICERS								
			\$			\$ 52,528		\$ 52,528
FINANCE DEPARTMENT								
Haven	Lisa	Assistant Treasurer	\$ 60,591	\$ 410	\$ -	61,001	32.1	\$ 13,574
			\$ 60,591	\$ 410	\$ -	61,001		\$ 13,574
TOTAL WAGES AND BENEFITS - FINANCE DEPARTMENT PERSONNEL								
								\$ 74,575
PUBLIC BUILDINGS								
Hadway	Leman	Custodian	\$ 6,170	\$ -	\$ -	6,170	3.5	\$ -
			\$ 6,170	\$ -	\$ -	6,170		\$ -
TOTAL WAGES AND BENEFITS - PUBLIC BUILDINGS PERSONNEL								
								\$ 6,170

COTUIT FIRE DISTRICT

TOTAL WAGES AND BENEFITS - WATER DEPARTMENT PERSONNEL

* Partial year employee

RETIREES

TOTAL OTHER POST EMPLOYMENT BENEFITS (OPEB) -- INSURANCE BENEFITS

COTUIT FIRE DISTRICT TOTALS

TOTAL COTUIT FIRE DISTRICT FY 2024 COST OF WAGES AND BENEFITS

\$ 3,548,895

COTUIT FIRE DISTRICT
FY 2024 GROSS WAGES AND BENEFITS DISTRIBUTED

DEPARTMENT/NAME	POSITION	BASE WAGES PAID	OVERTIME WAGES PAID	TOTAL WAGES PAID	AVE WEEKLY HRS	COST OF BENEFITS PAID
FIRE DEPARTMENT FULL TIME STAFF						
Amento John	Captain/EMT	\$ 108,967	\$ 72,544	\$ 181,510	61.9	\$ 34,995
Brown Sean	Fire Chief/EMT	\$ 162,925	\$ -	\$ 162,925	40.0	\$ 50,882
Clark Shane	Deputy Chief/Paramedic	\$ 130,000	\$ -	\$ 130,000	40.0	\$ 51,723
Deeg Thomas	Firefighter/Paramedic	\$ 94,956	\$ 68,999	\$ 163,956	63.4	\$ 29,655
Emerson Peter	Firefighter/Paramedic	\$ 97,793	\$ 13,663	\$ 111,456	46.2	\$ 32,893
Gardiner Christian	Firefighter/Paramedic	\$ 100,658	\$ 86,265	\$ 186,923	67.6	\$ 29,741
Kuenzel Eric	Firefighter/Paramedic	\$ 96,543	\$ 54,399	\$ 150,942	58.5	\$ 44,870
Lee Brian	Firefighter/Paramedic	\$ 101,474	\$ 60,655	\$ 162,129	59.6	\$ 50,959
Lyons Brent	Captain/EMT	\$ 95,053	\$ 10,711	\$ 105,763	45.4	\$ 49,602
McNamara William	Captain/EMT	\$ 107,563	\$ 34,048	\$ 141,611	52.0	\$ 35,660
McPherson Jeremy	Captain/Paramedic	\$ 113,001	\$ 74,038	\$ 187,039	61.3	\$ 34,225
Melanson Scott	Firefighter/Paramedic	\$ 94,238	\$ 29,345	\$ 123,584	51.7	\$ 31,780
Staggs Casey	Firefighter/Paramedic	\$ 112,634	\$ 83,001	\$ 195,634	64.2	\$ 36,723
Williamson Douglas	Firefighter/Paramedic	\$ 100,313	\$ 25,718	\$ 126,031	49.5	\$ 22,377
TOTAL FIRE DEPT. FT STAFF		\$ 1,516,117	\$ 613,386	\$ 2,129,503		\$ 536,087
TOTAL FIRE-CALL STAFF		\$ -	\$ -	\$ -		\$ -
TOTAL WAGES AND BENEFITS - ALL FIRE PERSONNEL						
						\$ 2,665,590

* The above represents payroll payments made to individuals and net benefits earned based on payroll records. Variances between these numbers and final ledger expenditures are due to grants earned by the District that offset some of these expenditures in the ledger reported elsewhere.

REPORT OF THE CLERK

COTUIT FIRE DISTRICT SPECIAL DISTRICT MEETING MAY 4, 2024

In accordance with the by-laws of the District, the Special District Meeting of the Cotuit Fire District was held Saturday, May 4, 2024, at the Cotuit Federated Church, Community Room, 40 School Street, Cotuit, 02535 at one o'clock PM. The meeting was called to order by the Moderator, with the Moderator certifying a quorum. The Moderator led the meeting in the Pledge of Allegiance. He also certified the meeting's return of service. The Moderator then explained how the meeting was to be run. The following action was taken:

Article 1: Upon motion duly made and seconded by the Prudential Committee to borrow \$1,100,000.00 to demolish the Cotuit Elementary School Building located at 140 Old Oyster Road, Cotuit, Massachusetts. A 2/3 majority is required for all borrowing articles. The Moderator requested a hand count because he could tell if the 2/3 majority was met.

Did Not Pass (128 Yeas to 90 Nays)

Article 2: Upon motion duly made by Patty Daley and seconded, requesting the District vote to transfer and appropriate a sum, not to exceed the sum previously allocated and unexpended under Article 17 in 2021, from Certified Free Cash:

- (1) to study the feasibility and estimate the cost of restoring and rehabilitating all or a portion of the former Cotuit Elementary School at 140 Old Oyster Road (the "School Property") for the use of District residents, funding a professional analysis of the building for potential reuse and potential recreational and other uses of the grounds, and for the author(s) of said study to present the finding of the completed study to the voters of the District at a public meeting; and,
- (2) to study the cost of demolition of the School Property and the restoration of the site to a natural state; and,
- (3) to hold a Special District Meeting to allow voters to determine the District course of action related to the School Property, by request of a Citizen Petition.

Patty Daley then requested to amend the Article by dropping "transfer and appropriate" in the first sentence and replacing it with "expend".

The first sentence now reads "Upon motion duly made and seconded, the District votes to expend a sum, not exceed the sum previously allocated and unexpended under Article 17 in 2021, from Certified Free Cash to:" The amendment was then moved. The voters were then asked to vote on just the amendment to the article.

The amendment Passed by a Majority

District Counsel, Mark Boudreau declared the article as written and amended would require an act not lawfully permitted. He suggested dropping section 3 of Article 2. Patty Daley then requested to make a second amendment. Patty Daley then requested Section 3 be removed from Article 2.

Again, the voters were requested to vote on just the amendment of the article.

The Amendment Passed by a Majority

The Article now reads “Upon motion duly made and seconded, the District votes to expend a sum, not exceed the sum previously allocated and unexpended under Article 17 in 2021, from Certified Free Cash:

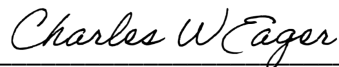
- (1) to study the feasibility and estimate the cost of restoring and rehabilitating all or a portion of the former Cotuit Elementary School at 140 Old Oyster Road (the “School Property”) for the use of District residents, funding a professional analysis of the building for potential reuse and potential recreational and other uses of the grounds, and for the author(s) of said study to present the finding of the completed study to the voters of the District at a public meeting; and,**
- (2) to study the cost of demolition of the School Property and the restoration of the site to a natural state.”**

The voters were now requested to vote on the Article as amended. The Moderator requested a hand count because he couldn’t determine the majority on the voice voter.

Passed by a Majority (92 Yeas and 91 Nays)

Motion made, seconded and passed unanimously to dissolve the meeting.

A True Copy, attest:



Charles W Eager, Clerk
Cotuit Fire District

REPORT OF THE CLERK

ANNUAL ELECTION AND DISTRICT MEETING

May 28 and 29, 2024

In accordance with the foregoing notice and the by-laws of the District, the annual election of the Cotuit Fire District was held at the Freedom Hall, 976 Main Street, Cotuit, on May 28, 2024, between the hours of four o'clock and eight o'clock PM. The results were as follows:

	<u>Votes Received</u>
<u>Member, Prudential Committee, 3 years</u>	
Mark W. Lynch	53
<u>Member, Board of Fire Commissioners, 3 years</u>	
Christopher Ross	56
<u>Member, Board of Water Commissioners, 3 years</u>	
Mark H. Robinson	53

Also, in accordance with the foregoing notice and the by-laws of the District the annual meeting of the Cotuit Fire District was held Wednesday, May 29, 2024, at Freedom Hall, Main Street, Cotuit, at seven-thirty o'clock PM. The meeting was called to order by the Moderator. The Moderator identified himself as Jack Gardner and asked all able to please stand for the Pledge of Allegiance. He led the meeting in the Pledge. The Moderator explained the meeting would be governed by the Bylaws and the policies in the book "Town Meeting Time." The Moderator then asked the Clerk to read the call of the meeting and return of the same. The Moderator then asked the Clerk to report on the election results. The Clerk then reported the election results. Then action was taken by the District voters on the following articles:

Article 1: Upon motion duly made and seconded, the District voted not to accept the reports of the officers and committees of the District as printed.

Article 2: Upon motion duly made and seconded, the District voted to set the annual salaries of the elected officials as follows: Prudential Committee Members, Members of the Board of Fire Commissioners, and Members of the Board of Water Commissioners: **\$1,250.00** each; and Moderator: **\$250.00**.

The article passed unanimously.

Article 3: Upon motion duly made and seconded, the District voted to raise and appropriate the sum of **\$45,000.00** to establish the reserve fund as provided under Section 5C, Chapter 40 of the General Laws.

The article passed unanimously.

Article 4: Upon motion duly made and seconded, the District voted to raise and appropriate **\$122,315.00** for the labor and salaries of the District's Finance Department; and **\$309,182.00** for the remaining expenses of the Prudential Committee, for a total appropriation of **\$431,497.00**.

The article passed by a majority.

Article 5: Upon motion duly made and seconded, the District voted to raise and appropriate **\$2,309,735.00** for the labor and salaries of the District's Fire Department; and **\$395,654.00** for the remaining expenses of the Fire Department for a total appropriation of **\$2,705,389.00**.

The article passed by a majority.

Article 6: Upon motion duly made and seconded, the Board of Fire Commissioners requested that the District vote to borrow the sum of **\$800,000.00** to purchase and equip a new fire engine and sell and/or trade the 1994 fire engine VIN 4PICT02D0RA000728 that it will replace. The Board of Fire Commissioners then requested to withdraw the article. The District voted to withdraw the article.

The article was withdrawn unanimously.

Article 7: Upon motion duly made and seconded, the District voted to borrow and appropriate the sum of **\$33,000.00** for the purchase of protective clothing for the fire fighters.

The article passed unanimously.

Article 8: Upon motion duly made and seconded, the District voted to borrow and appropriate the sum of **\$1,300,000.00** for the design phase including any related testing for the design of a new Fire Station.

The article passed by a 2/3 majority with 56 yeas and 9 nays.

Article 9: Upon motion duly made and seconded, the District voted to approve the transfer of the title for the 2001 Brush Breaker VIN 1HTSEAAAR61H366080 from the Cotuit Fire District to the Joint Base Cape Cod Fire Department.

The article passed by a majority.

Article 10: Upon motion duly made and seconded, the District voted to raise and appropriate **\$473,370.00** for labor and salaries of the Water Department; and **\$416,825.00** for the remaining expenses of the Water for a total appropriation of **\$890,195.00**.

The article passed by a majority.

Article 11: Upon motion duly made and seconded, the District voted to borrow and appropriate the sum of **\$25,000.00** for new meter reading software and equipment.

The article passed unanimously.

Article 12: Upon motion duly made and seconded, the District voted to transfer and appropriate from Certified Free Cash the sum of **\$8,500.00** for new departmental computers and related system/security equipment. **The article passed unanimously.**

Article 13: Upon motion duly made and seconded, the District voted to transfer and appropriate from Certified Free Cash the sum of **\$50,000.00** to acquire a conservation restriction on the property located at 4609 Falmouth Road, Cotuit, pursuant to MGL Chp.184 ss. 31-33 to be held jointly with the Town of Barnstable. **The article passed unanimously.**

Article 14: Upon motion duly made and seconded, the District voted to raise and appropriate **\$6,211.00** for the labor and salaries and **\$21,180.00** for the remaining expenses of the operation of Freedom Hall for a total appropriation of **\$27,391.00**. **The article passed unanimously.**

Article 15: Upon motion duly made and seconded, the District voted to raise and appropriate the sum of **\$10,700.00** to maintain the streetlights of the District. **The article passed unanimously.**

Article 16: Upon motion duly made and seconded, the District voted to transfer and appropriate from Certified Free Cash the sum of **\$26,780.00** to support the Maintenance of the Cotuit Library. **The article passed unanimously.**

Article 17: Upon motion duly made and seconded, the District voted to raise and appropriate **\$327,500.00** and transfer and appropriate from Debt Premium **\$17,343.00** and transfer and appropriate from Certified Free Cash **\$86,450.00** for a total appropriation of **\$431,293.00** for payment of principal and interest. **The article passed by a majority.**

Article 18: Upon motion duly made and seconded, the District voted to raise and appropriate **\$496,319.00** and transfer and appropriate **\$473,842.00** from Certified Free Cash for a total appropriation of **\$970,161.00** for the purpose of paying employee and post-employment benefits. **The article passed unanimously.**

Article 19: Upon motion duly made and seconded, the District voted to transfer and appropriate from Certified Free Cash the sum of **\$35,000.00** for the Stabilization Fund as provided under Section 5B, Chapter 40, of the General Laws. **The article passed unanimously.**

Article 20: Upon motion duly made and seconded, the District voted to transfer and appropriate from Certified Free Cash the sum of **\$46,300.00** for the Water Department Stabilization Fund as provided under Article IX, Section 5 of the District By-Laws. **The article passed unanimously.**

Article 21: Upon motion duly made and seconded, the District voted to transfer and appropriate from Certified Free Cash the sum of **\$37,100.00** for the balance of the fiscal year 2024 transfer to

the Water Department Stabilization Fund as provided under Article IX, Section 5 of the District By-Laws.

The article passed unanimously.

Article 22: Upon motion duly made and seconded, the District voted to re-purpose the following Articles: Article(s) 2015-10 & -19 Water Tank Security comprising **\$312,634.00**; and Article 2022-24 School Property Environmental Study comprising **\$28,000**; to be available for funding the voter determined final disposition of the Cotuit Elementary School Building.

The article passed unanimously.

Article 23: Upon motion duly made and seconded, the District was requested to vote to repurpose Article 2021-17 Alternative Development Determination as determined in the May 4, 2024, SDM Article 2, or if that article did not pass, to be available for funding the voter-determined final disposition of the Cotuit Elementary School Building. The Prudential Committee then requested that the article be withdrawn.

The article was withdrawn.

Article 24: (Non-binding article). Upon motion duly made, the Board of Water Commissioners moved that the District vote to authorize the Cotuit Fire District to do all things necessary to petition the Massachusetts Great and General Court to change the enabling legislation of the Cotuit Fire District and the establishment of the Cotuit Water Commission under Chapter 244 of the Special Acts of Massachusetts (1935) substantially as follows: The Water Commission of the Cotuit Fire District shall have the authority to fund improvements on private property, with written approval of the property owner, to protect and enhance the quality of the water supply for the benefit of the residents of Cotuit. The Board of Water Commissioners made an amendment to the article to remove **“The Water Commission of the Cotuit Fire District shall have the authority to fund improvements on private property, with written approval of the property owner, to protect and enhance the quality of the water supply for the benefit of the residents of Cotuit”** and replace it with **“The Board of Water Commissioners of the Cotuit Fire District shall have the authority to recommend improvements on private property, with prior written approval of the property owners and seek funds by vote of the District, to protect and enhance the quality of the water supply for the benefit of the residents of Cotuit.”** The voters first voted on whether to accept the amendment to the article.

The amendment passed by a majority.

The amended article now reads: “To see if the District authorizes the Cotuit Fire District to do all things necessary to petition the Massachusetts Great and General Court to change the enabling legislation of the Cotuit Fire District that established the Cotuit Water Department and Board of Water Commissioners under Chapter 244 of the Special Acts of Massachusetts (1935) substantially as follows: The Board of Water Commissioners of the Cotuit Fire District shall have the authority to recommend improvements on private property, with prior written approval of the property owners and seek funds by vote of the District, to protect and enhance the quality of the water supply for the benefit of the residents of Cotuit.”

The non-binding article passed by a majority.

Article 25: Upon motion duly made and seconded, the Prudential Committee moved that the District vote to raise and appropriate and/or transfer and appropriate from available funds a sum not to exceed \$1,100,000.00 for the demolition of the Cotuit Elementary School Building located at 140 Old Oyster Road, Cotuit, Massachusetts. The Prudential Committee then requested that the article be withdrawn subject to the withdrawal of Article 26.

The article was withdrawn unanimously.

Article 26: Upon motion duly made and seconded, Patty Daley moved that the District vote to transfer and appropriate from available funds a sum, not to exceed the sum previously allocated and unexpended under Article 17 in 2021, from Certified Free Cash to:

- (1) to study the feasibility and estimate the cost of restoring and rehabilitating all or a portion of the former Cotuit Elementary School at 140 Old Oyster Road (the "School Property") for the use of District residents, funding a professional analysis of the building for potential reuse and potential recreational and other uses of the grounds, and for the author(s) of said study to present the finding of the completed study to the voters of the District at a public meeting; and,
- (2) to study the cost of demolition of the School Property and the restoration of the site to a natural state; and,
- (3) to hold a Special District Meeting to allow voters to determine the District course of action related to the School Property.

Patty Daley then requested that the article be withdrawn.

The article was withdrawn unanimously.

The Moderator announced he has appointed for a one-year term Amy Kates and Laura Opie to the By-laws Committee and Michael Curtis and Lally Lloyd to the Policy Advisory Committee.

Motion made, seconded, and passed unanimously to dissolve the meeting.

A True Copy, attest:



Charles W. Eager, Clerk
Cotuit Fire District

COTUIT FIRE DISTRICT
POST OFFICE BOX 1475
COTUIT, MASSACHUSETTS 02635