

Cotuit Fire District
 FY 2023 ADM Articles for Funding and Estimated Tax Rate
 May 25, 2022

DRAFT

SUMMARY

| ADM Article Number | Article Purpose | FY2019 Actual | FY2020 Actual | FY2021 Actual | FY2022 Budget | FY2023 Proposed | Change This Year | Comments |
|--------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|--|
| 3 | Pru Comm - Reserve Fund Budget | 25,800 | 4,500 | 10,500 | 45,000 | 45,000 | 0.00% | Raise & Appropriate |
| 4 | Pru Comm - Finance/Administration Department Budget | 355,294 | 360,489 | 347,606 | 362,200 | 379,956 | 4.90% | Raise & Appropriate |
| 5, 6 & 7 | Other Capital Articles | | | | | 29,400 | | Free Cash |
| | Total Finance & Administration: | 381,094 | 364,989 | 358,106 | 407,200 | 454,356 | 11.58% | |
| 8 | Fire - Fire Department Budget | 1,782,240 | 1,911,059 | 1,875,840 | 2,170,560 | 2,258,729 | 4.06% | Raise & Appropriate |
| 9 & 10 | Ambulance Replacement | | | | | 350,000 | | Free Cash \$5K & Debt \$345K |
| | Fire Department acquisition of Used Ambulance | | | - | 65,000 | - | | |
| | Fire Department replacement Deputy Chief's Vehicle | | | | 48,000 | - | | |
| | Other Capital | 215,000 | 160,000 | 45,761 | | | | |
| | Total Public Safety: | 1,997,240 | 2,071,059 | 1,921,601 | 2,283,560 | 2,608,729 | 14.24% | |
| 11 | Water - Water Department Budget | 610,765 | 605,079 | 662,056 | 722,779 | 788,659 | 9.11% | Raise & Appropriate |
| 12-16 | Current Year Articles | | | | | 176,500 | | Closed Article \$16.5K; Debt \$75K & Free Cash \$85K |
| 13 | Close Article 2017-11-19 Water Department System Update | | | | | (16,500) | | Portion of the unspent funds of Article 2017-11 |
| | Prior Year Capital Articles | 530,000 | 30,000 | 35,000 | | | | |
| | Total Public Works - Water: | 1,140,765 | 635,079 | 697,056 | 722,779 | 948,659 | 31.25% | |
| 17 | Pru Comm - Public Buildings Budget | 82,653 | 17,750 | 15,882 | 23,784 | 26,530 | 11.55% | Raise & Appropriate |
| | Other Capital | 60,000 | | | | | | |
| 18 | Pru Comm - Street Lights Budget | 6,442 | 4,571 | 5,069 | 7,000 | 7,400 | 5.71% | Raise & Appropriate |
| | Total Public Works - Other: | 149,095 | 22,322 | 20,951 | 30,784 | 33,930 | 10.22% | |
| 19 | Pru Comm - Funding For Library Services | 21,050 | 22,690 | 23,265 | 24,255 | 25,000 | 3.07% | Free Cash |
| | Total Culture & Recreation: | 21,050 | 22,690 | 23,265 | 24,255 | 25,000 | 3.07% | |
| 20 | Pru Comm - Principal & Interest Budget | 434,231 | 552,839 | 2,125,216 | 395,945 | 387,160 | -2.22% | R & A \$147,160 & Free Cash \$240K (2021 debt principal) |
| | Total Debt & Interest: | 434,231 | 552,839 | 2,125,216 | 395,945 | 387,160 | -2.22% | |
| 21 | Pru Comm - Employee/OPEB Benefits Budget | 1,042,203 | 959,958 | 932,176 | 948,000 | 886,066 | -6.53% | R & A \$586,066 & Free Cash \$300,000 (retirement) |
| | Total Employee Benefits: | 1,042,203 | 959,958 | 932,176 | 948,000 | 886,066 | -6.53% | |
| 22 & 23 | Pru Comm - Transfers To Stabilization Funds - General & Water | 25,000 | 70,800 | 70,800 | 80,960 | 480,960 | 494.07% | Free Cash |
| | Total Stabilization Funds | 25,000 | 70,800 | 70,800 | 80,960 | 480,960 | 494.07% | |
| 24 | Pru Comm - Continue Space Needs study | 25,000 | 24,600 | | - | - | | |
| | Pru Comm - Acquisition & maintenance of Cotuit School property | | | | 45,000 | 28,000 | -37.78% | Free Cash |
| | Pru Comm - Determination of use alternatives, related costs & SDM | | | | 207,500 | - | | |
| | | 25,000 | 24,600 | - | 252,500 | 28,000 | -88.91% | |
| | Pru Comm -Closure and transfer of Article surplus/deficits | | | | (31,125) | - | | |
| | | - | - | - | (31,125) | - | | |

SUMMARY

| ADM Article Number | Article Purpose | FY2019 Actual | FY2020 Actual | FY2021 Actual | FY2022 Budget | FY2023 Proposed | Change This Year | Comments |
|---|---|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--|
| TOTALS: | | 5,190,678 | 4,699,736 | 6,149,171 | 5,114,858 | 5,852,860 | 14.43% | |
| Total Original ADM Appropriations: | | 5,190,678 | 4,699,736 | 6,149,171 | 5,114,858 | 5,852,860 | 14.43% | |
| Via Recap - Allowance For Abatements & Exemptions | | 32,949 | 30,000 | 30,000 | 15,825 | 16,000 | 1.10% | |
| Total Recap Amount To Be Provided: | | 5,223,627 | 4,729,736 | 6,179,171 | 5,130,684 | 5,868,860 | 14.39% | |
| FUNDING SOURCES | | | | | | | | |
| | Tax Levy | 3,472,748 | 3,589,408 | 3,141,567 | 3,023,113 | 3,005,906 | -0.57% | |
| | Ambulance & Other | 217,617 | 217,617 | 249,840 | 226,000 | 226,000 | 0.00% | |
| | Water Rev | 469,412 | 620,108 | 985,000 | 1,125,000 | 1,007,094 | 10.48% | 88% of the \$1,144,425 WD estimate (vs 88% in FY22) |
| | Free Cash | 356,050 | 280,000 | 647,826 | 756,515 | 1,193,360 | 57.74% | 95% of the \$1,254,329 Certified Free Cash available |
| | Transfer from Stabilization/OPEB Trust | 120,000 | - | | | | | leaving a carry-over of Free Cash of \$60,969 |
| | Other Sources Of Funds - Budget Transfers | | 24,600 | | | 16,500 | | versus 91% of the \$835,698 used in FY2022 |
| | Debt Funding | 562,000 | - | | | 420,000 | | with \$79,183 carried over. |
| Total Recap Amounts Provided: | | 5,197,827 | 4,731,733 | 5,024,233 | 5,130,628 | 5,868,860 | -14.39% | |
| Annual Appropriation Increase/(Decrease): | | -10.38% | 9.46% | -30.84% | 16.82% | 14.39% | | |
| ESTIMATED TAX IMPACT | | | | | | | | |
| Annual Tax Levy Impact: | | 8.97% | 3.36% | -12.48% | -3.77% | -0.57% | | |
| | Valuation | 1,459,243,390 | 1,533,935,404 | 1,619,364,498 | 1,778,302,404 | 1,778,302,404 | | |
| | Tax Rate | \$2.38 | \$2.34 | \$1.94 | \$1.70 | \$1.69 | -0.57% | |
| | Average House value | 580,246 | 612,386 | 612,386 | 612,386 | 612,386 | | |
| | Tax per house | \$1,380.99 | \$1,432.98 | \$1,188.03 | \$1,041.06 | \$1,035.13 | -0.57% | |

Cotuit Fire District
 FY 2023 ADM Articles for Funding and Estimated Tax Rate
 May 25, 2022

DRAFT

Prudential Committee

ARTICLE 3

| Article Number | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments |
|--|---------------|--------------|-----------------|--------------|------------------|------------------|------------------|----------|
| 3 | Reserve Fund | - | 4,500.00 | - | 45,000.00 | 45,000.00 | 0.00% | |
| Total Reserve Fund Appropriation: | | - | 4,500.00 | - | 45,000.00 | 45,000.00 | 0.00% | |

Cotuit Fire District
 FY 2023 ADM Articles for Funding and Estimated Tax Rate
 May 25, 2022

DRAFT

Finance Department

ARTICLE 4, 5,6 & 7

| Article Number | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments |
|----------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--|
| 4 | Salary & Wages Elected Officials | 11,520.73 | 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 | 2,800.00 | 3,550.00 | 3,728.00 | 5.01% | COLA |
| 4 | Salary & Wages Treasury | 75,994.46 | 88,725.86 | 84,441.00 | 87,500.09 | 94,340.00 | 7.82% | COLA & merit increase |
| 4 | Salary & Wages - PC Staff | 8,250.00 | - | 9,159.00 | 8,650.00 | - | 0.00% | Position eliminated |
| 4 | Total Personnel Services: | 98,565.19 | 103,025.86 | 107,900.00 | 111,200.09 | 109,568.00 | -1.47% | |
| 4 | Telephone | 960.06 | 1,128.53 | 1,078.00 | 1,200.00 | 1,200.00 | 0.00% | |
| 4 | Payroll Service | 10,900.87 | 8,651.99 | 3,159.00 | 4,600.00 | 4,600.00 | 0.00% | |
| 4 | Legal Services | 8,052.12 | 6,600.00 | 9,543.00 | 6,000.00 | 6,000.00 | 0.00% | |
| 4 | Accounting Services (Audit & actuary) | 20,000.00 | 13,000.00 | 16,100.00 | 17,000.00 | 17,500.00 | 2.94% | |
| 4 | Treasury Services | - | - | - | - | - | - | |
| 4 | Bond Transfer Agent | 6,869.08 | 6,762.55 | 2,500.00 | - | 7,000.00 | | Ongoing disclosure report & new BAN debt |
| 4 | Web Site Services | - | - | - | 600.00 | 600.00 | 0.00% | |
| 4 | Banking Fees | - | 300.00 | - | 50.00 | 50.00 | 0.00% | |
| 4 | Legal Advertisement | 739.32 | 1,946.44 | 341.00 | 1,750.00 | 1,750.00 | 0.00% | |
| 4 | Postage | 556.05 | 802.35 | 918.00 | 1,400.00 | 1,430.00 | 2.14% | |
| 4 | Office Supplies | 825.33 | 475.23 | 413.00 | 1,000.00 | 1,000.00 | 0.00% | |
| 4 | Computer/Copy Expense | 5,625.52 | 8,727.52 | 10,415.00 | 13,600.00 | 13,600.00 | 0.00% | |
| 4 | Dues & Memberships | 195.00 | 95.00 | 50.00 | 190.00 | 190.00 | 0.00% | |
| 4 | Insurance - Property and liability | 104,808.00 | 111,849.00 | 117,382.00 | 123,000.00 | 123,580.00 | 0.47% | Agent Estimate |
| 4 | Insurance - Workers Comp. & Accident and Sickness | 52,011.00 | 50,840.00 | 26,356.00 | 26,000.00 | 32,088.00 | 23.42% | Current running rate |
| 4 | Unemployment Insurance | - | - | - | 1,000.00 | 6,000.00 | 500.00% | Extrapolated from current year actual |
| 4 | Payroll Taxes | 29,909.33 | 32,478.95 | 32,030.00 | 38,000.00 | 38,000.00 | 0.00% | |
| 4 | Employee Assistance Program | 3,950.00 | 3,950.00 | 3,950.00 | 4,000.00 | 4,000.00 | 0.00% | |
| 4 | Town Admin Services Assessment | 6,808.00 | 6,808.00 | 6,808.00 | 7,410.00 | 7,600.00 | 2.56% | |
| 4 | Annual Report, Warrant & Budget | 1,602.00 | 1,579.75 | 5,134.00 | 1,500.00 | 1,500.00 | 0.00% | |
| 4 | Election Ballot Cost | - | 150.50 | 1,805.00 | 1,000.00 | 1,700.00 | 70.00% | Level budget just reclass |
| 4 | Election Cost | 693.00 | 668.15 | - | 700.00 | - | -100.00% | |
| 4 | Miscellaneous Expense | 1,664.41 | 649.30 | 1,724.00 | 1,000.00 | 1,000.00 | 0.00% | |
| 4 | Total Other Expenditures: | 256,169.09 | 257,463.26 | 239,706.00 | 251,000.00 | 270,388.00 | 7.72% | |
| 4 | TOTAL FY BUDGET: | 354,734.28 | 360,489.12 | 347,606.00 | 362,200.09 | 379,956.00 | 4.90% | |

Capital Articles

Finance Department

ARTICLE 4, 5,6 & 7

| Article Number | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments |
|----------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---|
| 5 | Start-up Costs of lock-box system | | | | | 5,000.00 | | Start-up Costs of lock-box system |
| 6 | Cyber Security & computer upgrade | | | | | 7,400.00 | | Computer upgrades & Cyber Security |
| 7 | Digitize and shred District Records | | | | | 17,000.00 | | Digitized and/or shred District Records |
| | Health Insurance Negotiation Mitigation Fund | | | | | | | |
| | Freedom Hall Floor restoration | 45,000.00 | | | | | | |
| | Freedom Hall Basement Ceiling | 15,000.00 | | | | | | |
| | FY16 invoices to be paid | 560.00 | | | | | | |
| | Water System Cost of Service Study | | | | | | | |
| | Total Finance Department: | 60,560.00 | - | - | - | 29,400.00 | | |
| | Labor & Salaries: | 98,565.19 | 103,025.86 | 107,900.00 | 111,200.09 | 109,568.00 | -1.47% | |
| | Maintenance: | - | - | - | - | - | | |
| | Operations: | 254,504.68 | 256,813.96 | 237,982.00 | 250,000.00 | 269,388.00 | 7.76% | |
| | Miscellaneous: | 1,664.41 | 649.30 | 1,724.00 | 1,000.00 | 1,000.00 | 0.00% | |
| | Total Other Expenses: | 256,169.09 | 257,463.26 | 239,706.00 | 251,000.00 | 270,388.00 | 7.72% | |
| | Total Finance Dept Budget Appropriations | 354,734.28 | 360,489.12 | 347,606.00 | 362,200.09 | 379,956.00 | 4.90% | |
| | Article & Capital Outlay | 60,560.00 | | | | 29,400.00 | | |
| | Total Finance Department: | 415,294.28 | 360,489.12 | 347,606.00 | 362,200.09 | 409,356.00 | 13.02% | |

Cotuit Fire District
FY 2022 Prudential Committee ADM Financial Articles Funding Requests
May 25, 2022

DRAFT

| FIRE DEPARTMENT | | ARTICLES 8, 9 & 10 | | | | | | | |
|-----------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|--|
| Article Number | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments | |
| 8 | Salary & Wages - Chief | 133,288.44 | 136,580.06 | 139,994.00 | 160,465.00 | 162,000.00 | 0.96% | Per Contract | |
| 8 | Salary & Wages - Deputy Chief | | 31,847.04 | 115,005.00 | 117,875.00 | 120,000.00 | 1.80% | | |
| 8 | Salary & Wages - Perm Full Time | 937,845.27 | 887,614.76 | 962,183.00 | 959,800.00 | 1,006,016.00 | 4.82% | Per contract | |
| 8 | Salary & Wages - Education Incentive | 0.00 | 0.00 | 0.00 | 53,920.00 | 55,087.00 | 2.16% | | |
| 8 | Salary & Wages - Longevity Pay | 71,451.85 | 10,050.00 | 9,050.00 | 9,550.00 | 11,050.00 | 15.71% | | |
| 8 | Salary & Wages - Admin Assist | 45,306.53 | 37,448.04 | | | | | | |
| 8 | Salary & Wages - Incident Perm | 88,524.65 | 29,938.17 | 49,055.00 | 35,000.00 | 36,500.00 | 4.29% | | |
| 8 | Salary & Wages - EMT Re-cert FT | 64,921.65 | 19,045.33 | 32,678.00 | 75,000.00 | 75,000.00 | 0.00% | | |
| 8 | Salary & Wages - Vacation Coverage | 27,759.29 | 91,050.99 | 101,003.00 | 116,820.00 | 125,248.00 | 7.21% | | |
| 8 | Salary & Wages - Sick Coverage | 44,634.52 | 38,959.27 | 46,797.00 | 100,000.00 | 100,000.00 | 0.00% | | |
| 8 | Salary & Wages - Personal Coverage | 21,780.73 | 8,916.07 | 54,481.00 | 32,600.00 | 34,159.00 | 4.78% | | |
| 8 | Salary & Wages - Holiday Pay | 0.00 | 24,231.50 | 44,777.00 | 49,880.00 | 52,223.00 | 4.70% | | |
| 8 | Salary & Wages - Full Time Injury | 699.38 | 157,777.79 | 38,154.00 | 60,000.00 | 60,000.00 | 0.00% | | |
| 8 | Salary & Wages - Other Union | 8,450.00 | 278.01 | 2,564.00 | 2,000.00 | 2,000.00 | 0.00% | | |
| 8 | Salary & Wages - Emergency Labor | 38,645.40 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00% | | |
| 8 | Salary & Wages - Other FT | 4,467.24 | 74,799.31 | 30,324.00 | 25,000.00 | 25,000.00 | 0.00% | | |
| 8 | Salary & Wages - EMS Officer | | 3,015.32 | 1,792.00 | 10,000.00 | 10,000.00 | 0.00% | | |
| 8 | Salary & Wages - COVID shift costs | | 75,140.58 | | | | | | |
| 8 | Total Personnel Services: | 1,487,774.95 | 1,626,692.24 | 1,627,857.00 | 1,832,910.00 | 1,899,283.00 | 3.62% | | |
| 8 | Electricity | 9,722.14 | 9,071.75 | 10,492.00 | 14,000.00 | 17,000.00 | 21.43% | | |
| 8 | Heating | 4,580.15 | 4,065.98 | 4,865.00 | 6,550.00 | 10,000.00 | 52.67% | | |
| 8 | Gasoline/Diesel | 10,424.99 | 8,616.41 | 9,662.00 | 12,000.00 | 15,000.00 | 25.00% | | |
| 8 | Repairs/Maint - Buildings | 38,566.13 | 11,673.39 | 11,444.00 | 17,000.00 | 17,510.00 | 3.00% | | |
| 8 | Repairs/Maint - Grounds | 1,147.29 | 1,462.44 | 705.00 | 3,500.00 | 3,500.00 | 0.00% | | |
| 8 | Repairs/Maint - Vehicles | 23,436.59 | 18,866.19 | 36,439.00 | 26,000.00 | 26,780.00 | 3.00% | | |
| 8 | Repairs/Maint - Radio Equip | 6,665.43 | 1,225.54 | 4,867.00 | 5,000.00 | 5,150.00 | 3.00% | | |
| 8 | Maint - Protective Clothing | 7,543.48 | 21,427.15 | 12,374.00 | 14,000.00 | 14,420.00 | 3.00% | | |
| 8 | Maint - Uniforms FT | 8,014.80 | 11,406.52 | 17,335.00 | 12,000.00 | 12,360.00 | 3.00% | | |
| 8 | Telephone | 2,769.12 | 2,911.30 | 2,813.00 | 3,500.00 | 3,605.00 | 3.00% | | |
| 8 | 911 Dispatch | 36,634.67 | 37,534.67 | 36,635.00 | 37,500.00 | 37,500.00 | 0.00% | | |
| 8 | Telephone Lines - Other | 3,043.78 | 3,731.38 | 2,090.00 | 4,500.00 | 4,634.00 | 2.98% | | |
| 8 | Legal Services | 11,383.00 | 9,863.56 | 7,569.00 | 35,000.00 | 30,000.00 | -14.29% | | |
| 8 | Professional Services | | | | 20,000.00 | 15,000.00 | -25.00% | | |
| 8 | Ambulance Billing | 10,049.75 | 9,777.41 | 7,767.00 | 12,000.00 | 12,360.00 | 3.00% | | |
| 8 | CMED Fees | 2,152.65 | 2,292.48 | 2,313.00 | 4,000.00 | 4,000.00 | 0.00% | | |
| 8 | Physicals/PAT | 750.00 | 1,807.22 | 2,039.00 | 3,400.00 | 3,400.00 | 0.00% | | |
| 8 | Administrative Expense | 23,762.37 | 16,820.44 | 807.00 | 18,000.00 | 15,000.00 | -16.67% | | |
| 8 | Office Supplies | 2,087.58 | 2,509.02 | 1,135.00 | 3,500.00 | 3,605.00 | 3.00% | | |
| 8 | Fire/Rescue Equipment | 8,039.60 | 12,108.91 | 4,570.00 | 10,000.00 | 10,300.00 | 3.00% | | |
| 8 | Building Supplies/Equipment | 10,878.57 | 5,898.05 | 2,553.00 | 8,000.00 | 8,240.00 | 3.00% | | |
| 8 | Ambulance Supplies/Equipment | 22,454.64 | 49,872.06 | 32,115.00 | 38,500.00 | 39,656.00 | 3.00% | | |
| 8 | Dues & Memberships | 1,107.45 | 700.00 | 800.00 | 2,500.00 | 2,500.00 | 0.00% | | |

Cotuit Fire District
 FY 2022 Prudential Committee ADM Financial Articles Funding Requests
 May 25, 2022

DRAFT

| FIRE DEPARTMENT | | ARTICLES 8, 9 & 10 | | | | | Change | Comments |
|-----------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|
| Article Number | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | This Year | |
| 8 | Training & Education | 26,128.01 | 17,405.15 | 17,542.00 | 22,000.00 | 22,000.00 | 0.00% | |
| 8 | Fire Prevention Education | 895.04 | 13.00 | 47.00 | 1,200.00 | 1,236.00 | 3.00% | |
| 8 | Information Technologies | 22,227.76 | 23,306.73 | 18,966.00 | 23,000.00 | 23,690.00 | 3.00% | |
| 8 | Error in adopting a floor motion | | | | (20,000.00) | | | |
| 8 | Miscellaneous Expense | 0.00 | 0.00 | 39.00 | 1,000.00 | 1,000.00 | 0.00% | |
| 8 | Total Other Expenditures: | 294,464.99 | 284,366.75 | 247,983.00 | 337,650.00 | 359,446.00 | 6.46% | |
| 8 | TOTAL FY BUDGET: | 1,782,239.94 | 1,911,058.99 | 1,875,840.00 | 2,170,560.00 | 2,258,729.00 | 4.06% | |
| | Capital Articles | 215,000.00 | 160,000.00 | 45,000.00 | 113,000.00 | 350,000.00 | | |
| 9 | Ambulance Replacement | | | | | 345,000.00 | | Funded by Debt |
| 10 | Management Software | | | | | 5,000.00 | | Funded by Free Cash |
| | Spare Used Ambulance | | | | 65,000.00 | | | |
| | Deputy replacement SUV | | | | 48,000.00 | | | |
| | Chief replacement SUV | | | 45,000.00 | | | | |
| | OSHA Required renovations | | 100,000.00 | | | | | |
| | Roof Replacement | 55,000.00 | | | | | | |
| | Parking lot Paving | 40,000.00 | | | | | | |
| | Scott Air Tanks | 60,000.00 | 60,000.00 | | | | | |
| | Pick-up Truck | 60,000.00 | | | | | | |
| | Prior Year Articles | | | | | | | |
| | Total Fire Department: | 215,000.00 | 160,000.00 | 45,000.00 | 113,000.00 | 350,000.00 | | |
| | Labor & Salaries: | 1,487,774.95 | 1,626,692.24 | 1,627,857.00 | 1,832,910.00 | 1,899,283.00 | 3.62% | |
| | Maintenance: | 85,373.72 | 66,061.23 | 83,164.00 | 77,500.00 | 79,720.00 | 2.86% | |
| | Operations: | 209,091.27 | 218,305.52 | 164,780.00 | 259,150.00 | 278,726.00 | 7.55% | |
| | Misc.: | - | - | 39.00 | 1,000.00 | 1,000.00 | 0.00% | |
| | Total Other Expenses: | 294,464.99 | 284,366.75 | 247,983.00 | 337,650.00 | 359,446.00 | 6.46% | |
| | Total Fire Dept Budget Appropriations | 1,782,239.94 | 1,911,058.99 | 1,875,840.00 | 2,170,560.00 | 2,258,729.00 | 4.06% | |
| | Article & Capital Outlay | 215,000.00 | 160,000.00 | 45,000.00 | 113,000.00 | 350,000.00 | | |
| | Total Fire Department Funding: | 1,997,239.94 | 2,071,058.99 | 1,920,840.00 | 2,283,560.00 | 2,608,729.00 | 14.24% | |

Cotuit Fire District
 FY 2022 Prudential Committee ADM Financial Articles Funding Requests
 May 25, 2022

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WATER DEPARTMENT

ARTICLE 11, 12, 13, 14, 15 & 16

| Article No. | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments |
|-------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---|
| 11 | Salary & Wages Superintendent | 96,999.76 | 99,910.08 | 103,969.00 | 109,180.00 | 125,622.00 | 15.06% | COLA & Longevity increases |
| 11 | Sr. Operators & Operator | 162,924.36 | 180,529.44 | 176,103.00 | 175,155.00 | 185,382.00 | 5.84% | COLA & Merit |
| 11 | Salary & Wages Office Manager | 54,000.00 | 58,017.28 | 60,566.00 | 63,994.00 | 70,770.00 | 10.59% | COLA & Merit |
| 11 | Salary & Wages Overtime | 10,602.54 | 12,729.90 | 12,877.00 | 15,000.00 | 16,000.00 | 6.67% | Based on other increases |
| 11 | On Call Wages | 11,700.00 | 11,700.00 | 11,701.00 | 11,700.00 | 13,000.00 | 11.11% | increase to \$250 per week |
| | Total Personnel Services: | 324,526.66 | 362,886.70 | 365,216.00 | 375,029.00 | 410,774.00 | 9.53% | |
| 11 | Electricity | 67,505.67 | 65,779.74 | 75,746.00 | 75,000.00 | 75,000.00 | 0.00% | |
| 11 | Engineering | 37,149.18 | 11,368.31 | 16,199.00 | 50,000.00 | 50,000.00 | 0.00% | |
| 11 | Heating | 2,464.17 | 2,748.90 | 1,963.00 | 2,500.00 | 2,750.00 | 10.00% | Based on projected rates (includes generator) |
| 11 | Gasoline/Diesel | 7,880.49 | 6,899.41 | 7,906.00 | 10,000.00 | 14,000.00 | 40.00% | Increased fuel costs |
| 11 | Chemicals | 13,014.82 | 20,745.05 | 26,026.00 | 25,000.00 | 27,000.00 | 8.00% | Anticipated increases - product & delivery |
| 11 | Repairs/Maint - Mains | 7,304.96 | 15,163.04 | 10,962.00 | 13,500.00 | 18,500.00 | 37.04% | Vendor increases & infrastructure age |
| 11 | Repairs/Maint - Stations | 39,763.55 | 23,468.65 | 48,075.00 | 40,000.00 | 47,000.00 | 17.50% | Estimated pump replacement |
| 11 | Repairs/Maint - Buildings | 2,872.40 | 1,103.15 | 2,378.00 | 5,000.00 | 5,000.00 | 0.00% | |
| 11 | Repairs/Maint - Testing | 5,698.21 | 3,868.24 | 8,322.00 | 15,000.00 | 15,000.00 | 0.00% | |
| 11 | Repairs/Maint - Grounds | 4,807.00 | 4,266.00 | 5,058.00 | 8,000.00 | 8,000.00 | 0.00% | |
| 11 | Repairs/Maint - Vehicles | 1,879.61 | 1,928.23 | 4,577.00 | 3,200.00 | 3,500.00 | 9.38% | Vehicle age & increased maintenance costs |
| 11 | Uniforms | 1,602.00 | 1,930.95 | 1,963.00 | 2,000.00 | 2,250.00 | 12.50% | |
| 11 | Telephone | 4,009.12 | 3,795.91 | 4,577.00 | 3,100.00 | 2,800.00 | -9.68% | Adjusted to estimated actual FY22 expense |
| 11 | Consumption Assessment | 2,259.32 | 1,731.19 | 1,963.00 | 2,000.00 | 2,335.00 | 16.75% | Annual usage x \$9.50 per million |
| 11 | Legal Advertisement | 4,003.87 | 597.76 | 1,440.00 | 5,000.00 | 4,500.00 | -10.00% | Adjusted to estimated actual FY22 expense |
| 11 | Postage | 2,909.43 | 5,173.48 | 6,570.00 | 7,500.00 | 6,500.00 | -13.33% | Adjusted to estimated actual FY22 expense |
| 11 | Printing | 5,427.70 | 6,602.41 | 8,502.00 | 8,000.00 | 8,000.00 | 0.00% | |
| 11 | Office Supplies | 1,086.42 | 314.25 | 394.00 | 1,000.00 | 1,000.00 | 0.00% | |
| 11 | Computer/Copy Expense | 11,837.32 | 10,384.02 | 6,269.00 | 8,300.00 | 16,300.00 | 96.39% | Ongoing cost of the Multi-link & Secure Network systems |
| 11 | Building Supplies | 0.00 | 2,073.60 | 1,061.00 | 500.00 | 750.00 | 50.00% | Price increase & added PPE needs |
| 11 | Tools/Hardware | 662.57 | 1,769.89 | 4,339.00 | 1,500.00 | 1,500.00 | 0.00% | |
| 11 | Meter Replacement | 16,014.90 | 6,705.60 | 10,627.00 | 10,000.00 | 10,000.00 | 0.00% | |
| 11 | Dues & Licenses | 1,916.70 | 2,063.71 | 1,626.00 | 2,650.00 | 2,200.00 | -16.98% | no backflow re-certs this year |
| 11 | Training & Education | 2,921.76 | 250.00 | 900.00 | 6,000.00 | 6,000.00 | 0.00% | |
| 11 | Miscellaneous Expense - Conservation | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00% | |
| 11 | Transfer to Capital Fund | 15,500.00 | 15,500.00 | 15,500.00 | 15,500.00 | 15,500.00 | 0.00% | |
| 11 | Service Connections | 25,747.48 | 25,960.92 | 23,897.00 | 26,000.00 | 31,000.00 | 19.23% | Supply & Contractor increases |
| | Total Other Expenditures: | 286,238.65 | 242,192.41 | 296,840.00 | 347,750.00 | 377,885.00 | 8.67% | |
| | TOTAL FY BUDGET: | 610,765.31 | 605,079.11 | 662,056.00 | 722,779.00 | 788,659.00 | 9.11% | |

Capital Articles

| | | | | | | | | |
|----|----------------------------|--|--|--|--|-----------|--|--------------------------|
| 12 | Software transition | | | | | 16,500.00 | | Funded by closed Article |
| 13 | Closure of Article 2017-11 | | | | | | | Funding Article |

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WATER DEPARTMENT

ARTICLE 11, 12, 13, 14, 15 & 16

| Article No. | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments |
|-------------|--|---------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|
| 14 | Test Wells (Sites & Consultations) | | | | | 20,000.00 | | Funded by Free Cash |
| 15 | Service Truck Replacement | | | | | 75,000.00 | | Funded by Debt |
| 16 | Electrical upgrades at Pump Stations | | | | | 65,000.00 | | Funded by Free Cash |
| | Annual Capital Outlay Articles | | | | | | | |
| | Truck | 60,000.00 | | 35,000.00 | | | | |
| | Security System additional funding | 470,000.00 | | | | | | |
| | Chemical System Upgrade | | | | | | | |
| | Pump Well Treatment | | 30,000.00 | | | | | |
| | Total FY Water Department Appropriations: | 610,765.31 | 605,079.11 | 697,056.00 | 722,779.00 | 965,159.00 | 33.53% | |
| | Serv Connections | 26,000.00 | 26,000.00 | 26,000.00 | 26,000.00 | 31,000.00 | 19.23% | |
| | Labor & Salaries: | 324,526.66 | 362,886.70 | 365,216.00 | 375,029.00 | 410,774.00 | 9.53% | |
| | Maintenance: | 62,325.73 | 49,797.31 | 79,372.00 | 84,700.00 | 97,000.00 | 14.52% | |
| | Operations: | 196,412.92 | 164,895.10 | 189,968.00 | 235,550.00 | 248,385.00 | 5.45% | |
| | Misc. | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00% | |
| | Other Expenses: | 260,238.65 | 216,192.41 | 270,840.00 | 321,750.00 | 346,885.00 | 7.81% | |
| | Total Water Dept Budget Appropriations | 610,765.31 | 605,079.11 | 662,056.00 | 722,779.00 | 788,659.00 | 9.11% | |
| | Capital Outlay | 530,000.00 | 30,000.00 | 35,000.00 | 0.00 | 176,500.00 | | |
| | Total Water Department: | 1,140,765.31 | 635,079.11 | 697,056.00 | 722,779.00 | 965,159.00 | 33.53% | |

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| PUBLIC BUILDINGS | | ARTICLE 17 | | | | | | |
|------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------------------------|
| Article No. | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments |
| 17 | Salary & Wages - Part Time | 5,315.47 | 3,644.48 | 504.00 | 3,759.00 | 5,580.00 | 48.44% | Return to pre-Covid levels |
| | Total Personnel Services: | 4,818.00 | 3,644.48 | 504.00 | 3,759.00 | 5,580.00 | 48.44% | |
| 17 | Electricity | 1,204.28 | 1,731.97 | 1,582.00 | 2,000.00 | 2,100.00 | 5.00% | Inflation |
| 17 | Water | 55.80 | 184.00 | 309.00 | 400.00 | 400.00 | 0.00% | |
| 17 | Heat - Oil/Gas | 2,560.32 | 1,450.70 | 2,089.00 | 2,400.00 | 2,600.00 | 8.33% | Extrapolated running rate plus 10% |
| 17 | Repairs/Maint - Buildings | 4,784.11 | 3,587.58 | 1,187.00 | 7,000.00 | 7,350.00 | 5.00% | Inflation |
| 17 | Repairs/Maint - Grounds | 2,790.84 | 3,701.33 | 5,512.00 | 5,000.00 | 5,250.00 | 5.00% | Inflation |
| 17 | Repairs/Maint - HVAC | 622.33 | - | 2,367.00 | 500.00 | 500.00 | 0.00% | |
| 17 | Telephone & internet | 697.83 | 1,742.09 | 1,621.00 | 1,700.00 | 1,700.00 | 0.00% | |
| 17 | Alarm Service | 660.00 | 680.00 | 680.00 | 425.00 | 425.00 | 0.00% | |
| 17 | Building Supplies | | 255.19 | 31.00 | 200.00 | 210.00 | 5.00% | Inflation |
| 17 | Custodial Supplies | 303.65 | 72.76 | - | 300.00 | 315.00 | 5.00% | Inflation |
| 17 | Miscellaneous Expense | 90.00 | 700.00 | - | 100.00 | 100.00 | 0.00% | |
| | Total Other Expenditures: | 13,859.16 | 14,105.62 | 15,378.00 | 20,025.00 | 20,950.00 | 4.62% | |
| | TOTAL FY BUDGET: | 22,653.00 | 17,750.10 | 15,882.00 | 23,784.00 | 26,530.00 | 11.55% | |
| | Capital Outlay Articles | 60,000.00 | | | | | | |
| | FY18 Capital Article - Replace floor | 45,000.00 | | | | | | |
| | FY18 Capital Article - Basement Ceiling | 15,000.00 | | | | | | |
| | Space Study | | | | | | | |
| | Demo Building | | | | | | | |
| | Total District Buildings Budget Appropriations | 82,653.00 | 17,750.10 | 15,882.00 | 23,784.00 | 26,530.00 | - | |
| | Labor & Salaries: | 4,818.00 | 3,644.48 | 504.00 | 3,759.00 | 5,580.00 | 48.44% | |
| | Maintenance: | 8,197.28 | 7,288.91 | 9,066.00 | 12,500.00 | 13,100.00 | 4.80% | |
| | Operations: | 5,571.88 | 6,116.71 | 6,312.00 | 7,425.00 | 7,750.00 | 4.38% | |
| | Misc.: | 90.00 | 700.00 | - | 100.00 | 100.00 | 0.00% | |
| | Other Expenses: | 13,859.16 | 14,105.62 | 15,378.00 | 20,025.00 | 20,950.00 | 4.62% | |
| | Total District Buildings Budget Appropriations | 22,653.00 | 17,750.10 | 15,882.00 | 23,784.00 | 26,530.00 | 11.55% | |
| | Capital Outlay: | - | - | - | - | - | - | |
| | Total Freedom Hall | 22,653.00 | 17,750.10 | 15,882.00 | 23,784.00 | 26,530.00 | 11.55% | |

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| STREET LIGHTS | | ARTICLE 18 | | | | | | |
|---------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|--------------------------------|
| Article No. | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments |
| 18 | Street Lights - Electricity | 5,331.21 | 4,398.06 | 4,635.00 | 5,100.00 | 5,500.00 | 7.84% | Extrapolated from current year |
| 18 | Street Lights - Maint | 1,111.11 | 173.40 | 434.00 | 1,900.00 | 1,900.00 | 0.00% | |
| | Total Street Lights Appropriation: | 6,442.32 | 4,571.46 | 5,069.00 | 7,000.00 | 7,400.00 | 5.71% | |

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| LIBRARY | | ARTICLE 19 | | | | | | |
|-------------------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|
| Article No. | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments |
| 19 | Library Funding | 21,050.00 | 22,690.00 | 23,265.00 | 24,255.00 | 25,000.00 | 3.07% | |
| Total Library Appropriation: | | 21,050.00 | 22,690.00 | 23,265.00 | 24,255.00 | 25,000.00 | 3.07% | |

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| DISTRICT DEBT SERVICE | | ARTICLE 20 | | | | | | |
|--|-----------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|------------------|-------------------------------------|
| Article No. | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments |
| 20 | Long Term Debt - Principal (2010) | 100,000.00 | 100,000.00 | 1,000,000.00 | - | - | | |
| 20 | 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 |
| 20 | Long Term Debt - Principal (2020) | | | | 230,000.00 | 240,000.00 | 4.35% | Per Amortization Schedule |
| 20 | Long Term Debt - Interest (2010) | 47,999.78 | 43,000.00 | 39,750.00 | - | - | | |
| 20 | Long Term Debt - Interest (USDA) | 43,816.00 | 42,632.00 | 41,448.00 | 40,263.00 | 39,078.00 | -2.94% | Per Amortization Schedule |
| 20 | Long Term Debt - Interest (2020) | | | | 73,000.00 | 55,400.00 | -24.11% | Per Amortization Schedule |
| 20 | Short-Term Debt - Principal | 180,000.00 | 280,000.00 | 970,000.00 | - | - | | |
| 20 | Short Term Interest - Note | 9,782.75 | 34,575.00 | 21,336.00 | - | - | | |
| 20 | Short Term Interest - Abatements | - | - | 50.00 | 50.00 | 50.00 | 0.00% | |
| Total Debt Service Appropriation: | | 434,230.53 | 552,839.00 | 2,125,216.00 | 395,945.00 | 387,160.00 | -2.22% | |
| | | | | 278,000.00 | - | 240,000.00 | | Free Cash |
| | | | | 1,600,625.00 | | | | Refinancing & other available Funds |
| Total Debt Service Funding: | | 434,230.53 | 552,839.00 | 2,125,216.00 | 395,945.00 | 147,160.00 | 62.83% | Raise and appropriate |
| | | 434,230.53 | 552,839.00 | 2,125,216.00 | 395,945.00 | 387,160.00 | 2.22% | |

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| EMPLOYEE AND RETIREE BENEFITS | | ARTICLE 21 | | | | | | |
|---|-----------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|------------------|---|
| Article No. | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Change This Year | Comments |
| 21 | Insurance - Health | 350,507.50 | 360,750.00 | 299,924.00 | 323,000.00 | 356,378.00 | 10.33% | Per CCMHG plus 1 Family less two retirees |
| 21 | Insurance - Life | 428.85 | 439.30 | 430.00 | 500.00 | 500.00 | 0.00% | |
| 21 | Insurance - Dental | 16,501.50 | 17,563.75 | 16,483.00 | 19,500.00 | 20,085.00 | 3.00% | Per CCMHG plus one family |
| 21 | Cost of option payment | | | 43,898.00 | 42,530.00 | 43,806.00 | 3.00% | Per CCMHG increase |
| 21 | Retirement Assessment | 299,765.00 | 327,832.00 | 332,441.00 | 322,870.00 | 424,877.00 | 31.59% | County Assessment |
| 21 | OPEB Trust Fund Contribution | 375,000.00 | 253,373.00 | 239,000.00 | 239,600.00 | 40,420.00 | -83.13% | ADC \$141,108 less retiree cost \$100,699 |
| Total Employee and Retiree Benefits Appropriation: | | 1,042,202.85 | 959,958.05 | 932,176.00 | 948,000.00 | 886,066.00 | -6.53% | |
| | | 255,000.00 | 100,000.00 | 200,000.00 | 240,000.00 | 300,000.00 | 25.00% | Free Cash - |
| | | 120,000.00 | | | | | | Transfers From OPEB Trust |
| | | 667,202.85 | 861,955.00 | 732,176.00 | 708,000.00 | 586,066.00 | -17.22% | Raise & Appropriate |
| Total Employee and Retiree Benefits Funding: | | 1,042,202.85 | 961,955.00 | 932,176.00 | 948,000.00 | 886,066.00 | -6.53% | |
| | | eligible FY2023 | | | | | | Benefit Allocation |
| | FY22 medical insurance allocation | Wages | FY23 Wage % | Med Ins | Med Option | Retirmt/OPEB | | |
| | 47% | 1,899,283 | 81% | 212,181 | 43,806 | 375,815 | 631,801 | Fire Department - 68% |
| | 17% | 410,774 | 17% | 64,084 | | 81,281 | 145,364 | Water Department - 16% |
| | | 41,450 | 2% | 0 | | 8,202 | 8,202 | District - 1% |
| | 36% | 0 | 0% | 100,699 | | 0 | 100,699 | Retirees - 15 % |
| | 100% | 2,351,507 | 100% | 376,963 | 43,806 | 465,297 | 886,066 | |

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| STABILIZATION FUNDS | | Articles 22 & 23 | | | | | Change | Comments |
|--|--|------------------|------------------|------------------|------------------|-------------------|---------------|----------|
| Article No. | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 22 Proposed | This Year | |
| 22 | Stabilization Fund Transfer - District | 25,000.00 | 25,000.00 | 25,000.00 | 35,000.00 | 435,000.00 | 1600% | |
| 23 | Stabilization Fund Transfer - Water | | 45,800.00 | 45,800.00 | 45,960.00 | 45,960.00 | 0% | |
| Total Stabilization Funds Appropriations: | | 25,000.00 | 70,800.00 | 70,800.00 | 80,960.00 | 480,960.00 | 579.3% | |

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| Prudential Committee Space Needs | | Articles 24 | | | | | Change This | Comments |
|--|--|------------------|------------------|--------------|-------------------|------------------|-------------|----------|
| Article Number | Account Title | FY 19 Actual | FY 20 Actual | FY 21 Actual | FY 22 Budget | FY 23 Proposed | Year | |
| | Space Needs Study | 25,000.00 | 24,600.00 | - | | | | |
| | Total Space Needs Appropriation: | 25,000.00 | 24,600.00 | - | 0.00 | 0.00 | | |
| 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 | | |
| | Contingency | | | | 2,000.00 | | | |
| | | | | | <u>23,000.00</u> | <u>28,000.00</u> | | |
| 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 | | | |
| | | | | | <u>22,000.00</u> | <u>0.00</u> | | |
| 24 | TOTAL | | | | <u>45,000.00</u> | <u>28,000.00</u> | | |
| Alternative Development Determination | | | | | | | | |
| | Determine the cost of modifying the school building for alternative uses or demolishing it | | | | 165,822.00 | | | |
| | Owner project manager to review cost determinations of use and demolitions | | | | 40,000.00 | | | |
| | Special District Meeting to communicate results and determine District decision | | | | 1,678.00 | | | |
| | TOTAL | | | | <u>207,500.00</u> | <u>0.00</u> | | |