

COTUIT Fire DISTRICT - GENERAL FUND						
FY 2026 July 2025 Report						
	BUDGET	FY 2026 ACTUAL	TARGET 8%	FY 2025 ACTUAL	FY 25 VS FY24	COMMENTS
REVENUE LEDGER						
Tax Collections	4,271,965	513,178	12%	253,332	259,846	Over the Budget Target for July including the \$58K Refund of prior year tax collections
Water department	962,800	101,748	11%	101,023	725	Over the Budget target for July
Fire Department	250,090	18,066	7%	15,922	2,144	Over the Budget target for July
Other	23,000	5,021	22%	32,905	(27,884)	Over the Budget target for July
TOTAL REVENUE	5,507,855	638,013	12%	403,182	234,831	
EXPENDITURE LEDGER						
Prudential	449,731	17,847	4%	15,739	2,108	Under the Budget Target for July
Fire Department	2,724,052	113,936	4%	80,881	33,055	Under the Budget Target for July
Water Department	960,684	50,423	5%	27,249	23,174	Under the Budget Target for July
Freedom Hall	55,805	1,496	3%	1,612	(116)	Under the Budget Target for July
Street Lights	11,147	447	4%	-	447	Under the Budget Target for July
Library	27,583		0%	26,000	(26,000)	
Debt Service	535,181	-	0%	-	-	
Benefits	1,036,613	570,572	55%	515,208	55,364	Annual retirement payment of retirement contribution
Transfers	120,250	-	0%	-	-	
Reserve Fund	45,000		0%			
TOTAL EXPENSITURES	5,966,046	754,721	13%	666,689	88,032	

Cotuit Fire District - All Funds  
**CAPITAL FUND SPECIAL ARTICLE STATUS  
and FREE CASH COMMITMENTS**

FY 2026 July 2025 Report

DESCRIPTION (Authorizing ADM Year and Article)	BEGINING BALANCE	FY2026 EXPENDED	BALANCE	COMMENTS
<b>Capital Fund - Perpetual Reserves</b>				
USDA Maintenance Reserve	62,305		62,305	
BAN PREMIUM	17,343		17,343	
Basic Use Reserve	7,200		7,200	
<b>Capital Fund - Carry-over Cash Funded Articles</b>				
Original Space Needs (2017-13)	42,687	7,430	35,257	
Acquisition of School Property (2021-16)	31,700		31,700	
Cost Studies and maintenance (2021-17)	207,500		207,500	
Water Tank balance (2015-various)	312,634		312,634	
Fire Station Repairs (2020-7)	7,650		7,650	
Back-up Ambulance (2021-6)	65,000		65,000	
School Property Environmental Study	28,000		28,000	
Lockbox start-up	5,000		5,000	
Digitize & shred records	17,000		17,000	
Cybersecurity review & computer upgrade	4,913		4,913	
Management software for FD administration	5,000		5,000	
WD software transition	6,433		6,433	
PUMP Station electrical upgrades	55,395		55,395	
Well testing	2,729		2,729	
New Ambulance	270,000		270,000	
Total	1,061,641	7,430	1,054,211	
<b>Capital Fund - Carry Over Debt Funded Articles</b>				
New ambulance	2,202	0	2,202	
WD Service Truck	2,380	0	2,380	
	4,582	0	4,582	
CAPITAL FUND Carry-over	1,153,071	7,430	1,145,641	
<b>Capital Fund - FY 24 Debt Funded Articles</b>				
Added Ambulance Funding	65,000		65,000	
Cardiac Monitor	51,000		51,000	
Water Mains repairs	200,000		200,000	
	316,000	0	316,000	
<b>CAPTIAL FUND TOTALS</b>	<b>1,469,071</b>	<b>7,430</b>	<b>1,461,641</b>	
<b>GENERAL FUND COMMITTED CASH</b>				
Transfer to Stabilization Funds	35,000		35,000	
Transfer to WD Stabilization	46,080		46,080	
Debt Payment	287,632		287,632	
Retirement Assessment	140,420	140,420	0	
Cotuit Library	26,000		26,000	
	535,132	140,420	394,712	
<b>TOTAL COMMITED CASH</b>				
Capital Fund	1,153,071		1,153,071	
General Fund	535,132		535,132	
Total	1,688,203	0	1,688,203	

Cotuit Fire District  
Cash & Investment Balances  
FY 2024

	6/30/2025	7/31/24					Investment Actions/Plans
		INFINEX	CD's	Investments	Cash	Total	
OPEB Investments	<u>2,395,899</u>			2,804,866	38,584	<u>2,843,450</u>	
Stabilization (CC5 a/c 7037)	740,672		708,369		35,246	743,615	\$676.2K A 90 Day CC5 CD matures 9/20 @ 5% APF
WD Stabilization (COOP)	211,276	0	165,324		93,282	258,606	\$258K CD for 6 months at 4.75% to be created 8/29
Capital Fund (COOP a/c 3537)	1,041,795		603,362 (3,362)		434,365	1,034,365	All interest reverts to GF per DOR regulation \$600K 60 Day COOP CD matures 9/19 @ 5.0APR
Special Revenue Fd (COOP)	2,233				2,223	2,223	no plans at this time
GF Operating (COOP a/c 5108)	768,035	604,469	0 3,362		597,400	1,205,231	Equal \$300K T-bills of 30 and 90 days at 4.65% APR
	<u>1,812,063</u>	<u>604,469</u>	<u>603,362</u>	<u>0</u>	<u>1,033,988</u>	<u>2,241,819</u>	
DISTRICT CASH	<u>2,764,011</u>					<u>3,244,040</u>	

## COTUIT FIRE DISTRICT - GENERAL FUND

FY 2026 July 2025 Report

	FY 2025 BUDGET	FY 2025 ACTUAL	TARGET 8%	FY 2024 ACTUAL	FY 25 VS FY24
<b><u>REVENUE</u></b>					
Current year taxes	4,261,965	549,514	13%	245,286	304,228
Prior years taxes		(37,022)		6,761	(43,783)
P&I and Liens redeemed	10,000	685	7%	1,285	(600)
	4,271,965	513,178	12%	253,332	259,846
Water Rates& Meter fees	880,000	89,297	10%	96,471	(7,174)
Antenna	48,000	4,305	9%	4,179	126
Solar Credits	20,000	4,684	23%		4,684
Liens & Other	14,800	3,462	23%	373	3,089
	962,800	101,748	11%	101,023	725
					Ahead of the July budget target and prior year collections
Ambulance	250,000	12,053	5%	15,222	(3,169)
Other	90	6,013	6681%	700	5,313
	250,090	18,066	7%	15,922	2,144
					Behind the July target and last year's collections
Interest	16,000	5,021	31%		5,021
Freedom Hall Rental	1,000		0%	250	(250)
Solar Credits	6,000		0%		0
Miscellaneous				32,655	106,320
	23,000	5,021	22%	32,905	111,091
General Fund	5,507,855	638,013	12%	403,182	234,831
Special Revenue Fund		0		0	
Stabilization Fund		181		0	
OPEB Trust (Through May )		21,138		0	
	1,245,890				

## COTUIT Fire DISTRICT - GENERAL FUND

FY 2026 July 2025 Report

	FY 2025		TARGET	FY 2024	FY 25 VS
	BUDGET	ACTUAL	8%	PRIOR YR ACTUAL	FY24
<b><u>EXPENDITURE</u></b>					
Prudential					
Labor & Salaries	117,901	3,048	4%	4,185	1,137
Operations	321,896	12,078	4%	11,554	(524)
Encumbrances	9,934	2,720	27%		(2,720)
	449,731	17,847	4%	15,739	(2,108)
All areas under the Budget Target					
Fire Department					
Labor & Salaries	2,309,735	86,652	4%	69,658	(16,994)
Operations	395,654	11,976	3%	9,464	(2,512)
Encumbrances	18,663	15,308	82%	1,757	(13,551)
	2,724,052	113,936	4%	80,879	(33,057)
All areas under Budget Target					
Water Department					
Labor & Salaries	517,141	19,462	4%	15,872	(3,590)
Operations	420,465	15,481	4%	3,693	(11,788)
Encumbrances	23,078	15,481	67%	7,684	(7,797)
	960,684	50,423	5%	27,249	(23,174)
All areas under Budget Target					
Freedom Hall					
Labor & Salaries	12,424	251	2%	122	(129)
Operations	42,360	224	1%	301	77
Encumbrances	1,021	1,021	0%	1,189	168
	55,805	1,496	3%	1,612	116
All areas under Budget Target					
Street Light					
Electricity	8,800		0%		0
Maintenance	1,900		0%		0
Encumbrances	447	447	100%		(447)
	11,147	447	4%	0	(447)
All areas under Budget Target					
Debt Payments					
Long term Principal	277,632	0	0%	0	0
Long term Interest	55,852	0		0	
Short term Principal	122,597	0		0	
Short term Interest	79,100	0	0%	0	0
	535,181	0	0%	0	0
All areas under budget					
Benefits					
Health Insurance	409,906	63,689	16%	29,593	(34,096)
Medical Option	93,573		0%	16,262	16,262
Life & Dental	20,500	2,729	13%	1,350	(1,379)
Retirement	512,634	504,154	98%	468,003	(36,151)
	1,036,613	570,572	55%	515,208	(55,364)
All areas on or under the Budget Target					
Transfers to:					
Stabilization	35,000		0%		0
WD Stabilization	46,420	0	0%	0	0
OPEB Trust	38,830	0	0%	0	0
	120,250	0	0%	0	0