COTUIT Fire DISTRICT - GENERAL FUND
FY 2026 Aug 2025 Report

	BUDGET	FY 2026 ACTUAL	TARGET 17%	FY 2025 ACTUAL	FY 26 VS FY25	COMMENTS
REVENUE LEDGER						
Tax Collections	4,271,965	965,524	23%	784,529	180,995	Over the Budget Target for August inluding the $58K Refund of prior year tax collections
Water department	962,800	250,907	26%	162,189	88,718	Over thr Budget target for August (water based on Jan-June 25 volume)
Fire Department	250,090	120,705	48%	45,191	75,514	Over thr Budget target for August including $71K of grants to be reclassed
Other	23,000	6,054	26%	34,128	(28,074)	Over thr Budget target for August
TOTAL REVENUE	5,507,855	1,343,189	24%	1,026,037	317,152	Over thr Budget target for August
EXPENDITURE LEDGER						
Prudential	503,884	217,762	43%	40,095	177,667	Under the Budget Target for August excludintg $163K of Risk Insurance which just under the Annual Budget
Fire Department	2,482,778	451,176	18%	440,704	10,472	On the Budget Target for August, including $79K of federal, insurance and state grants to be reclassed
Water Department	945,084	130,096	14%	104,096	26,000	Under the Budget Target for Auguat
Freedom Hall	27,413	3,286	12%	3,345	(59)	Under the Budget Target for Auguat
Street Lights	11,147	447	4%	-	447	Under the Budget Target for Auguat
Library	27,583	27,583	100%	-	27,583	Completed on the FY26 Budget
Debt Service	535,181	-	0%	-	-	Payments in October, February and March
Benefits	1,036,613	604,567	58%	545,303	59,264	Annual retirement contribution onBudget , Other wise on Target Target
Transfers	120,250	-	0%	-	-	Done in September
Reserve Fund	45,000		0%			
TOTAL EXPENSITURES	5,734,934	1,434,917	25%	1,133,543	301,374	

Cotuit Fire District
Cash & Investment Balances

	6/30/2025	8/31/25					Investment Actions/Plans
		Brokerage	CD's	Investments	Cash	Total	
OPEB Investments	2,667,191			2,746,884	266	2,747,150	
Stabilization (CC5 a/c 7037)	799,807		804,692		141	804,832	
WD Stabilization (COOP)	306,438	0	270,696		37,643	308,339	
Capital Fund (COOP a/c 3537)	1,096,284		1,042,090 (42,090)		300,687	1,300,687	All interest reverts to GF per DOR regulation
Special Revenue Fd (COOP)	2,733				2,223	2,223	
GF Operating (COOP a/c 5108)	2,174,710	359,626	42,090		296,023	697,739	
	3,273,727	359,626	1,042,090	0	598,933	2,000,649	
DISTRICT CASH	4,379,972					3,113,820	

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

FY 2026 Aug 2025 Report

DESCRIPTION (Authorizing ADM Year and Article)	**BEGINING BALANCE**	**FY2026 EXPENDITED**	**BALANCE**	**COMMENTS**
Capital Fund - Perpetual Reserves				
USDA Maintenance Reserve	83,533		83,533	
BAN PREMIUM	17,343		17,343	
Basic Use Reserve	6,000		6,000	
Capital Fund - Carry-over Cash Funded Articles				
Original Space Needs (2017-13)	5,578		5,578	
Acquisition & Maint. - School Property (2021-16)	12,986		12,986	
Cost Studies and maintenance (2021-17)	72,915		72,915	
School Property disposition	340,634		340,634	
Lockbox start-up	5,000		5,000	
Digitize & shred records	15,749		15,749	
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	33,956		33,956	
Computers & printers -WD	3,876		3,876	
PPE	780		780	
Total	507,820	0	507,820	
Capital Fund - Carry Over Debt Funded Articles				
New Ambulance	339,402		339,402	
New Station Design	548,977	85,000	463,977	
WD Service Truck	982	0	982	
	889,362	85,000	982	
CAPITAL FUND Carry-over	1,504,058	85,000	615,679	
Capital Fund - FY 26 Debt Funded Articles				
New Station Construction	16,784,600		16,784,600	To Be Funded
HVAC System - WD	20,000		20,000	
WD Service Truck	75,000		75,000	
Demo School Building	1,862,000		1,862,000	To Be Funded
	18,741,600	0	18,741,600	
CAPTIAL FUND TOTALS	20,245,658	85,000	19,357,279	
GENERAL FUND COMMITTED CASH FY26				
Transfer to Stabilization Funds	35,000		35,000	
Transfer to WD Stabilization	46,420		46,420	
Transfer to OPEB	38,830		38,830	
WD printter	3,500		3,500	
Debt Payment	287,632		287,632	
Retirement Assessment	140,420	140,420	0	
Cotuit Library	27,583	27,583	0	
	579,385	168,003	411,382	
TOTAL COMMITED CASH				
Capital Fund	1,504,058	85,000	1,419,058	
General Fund	579,385	168,003	411,382	
Total	2,083,443	253,003	1,830,440	

COTUIT Fire DISTRICT - GENERAL FUND

FY 2026 Aug 2025 Report

	FY 2026 BUDGET	FY 2026 ACTUAL	TARGET 17%	FY 2025 ACTUAL	FY 26 VS FY 25	
REVENUE						
Current year taxes	4,261,965	983,413	23%	781,233	202,180	
Prior years taxes		(30,368)		985	(31,353)	Includes $58,273 refund due the Town (versus $53K last year)
P&I and Liens redeemed	10,000	12,478	125%	2,311	10,167	
	4,271,965	965,524	23%	784,529	180,995	
Water Rates& Meter fees	880,000	233,176	26%	153,028	80,148	Billing for the Jan-June 25 volume
Antenna	48,000	8,609	18%	8,358	251	
Solar Credits	20,000	4,684	23%	3	4,681	
Liens & Other	14,800	4,438	30%	800	3,638	
	962,800	250,907	26%	162,189	88,718	Ahead of the july Budget Target and prior year collections
Ambulance	250,000	49,263	23%	41,366	67,617	
Other	90	71,442	30%	3,825	75,514	FEMA $49K ; Insurance reimburs $8Kand State Grants $14K to be reclassed
	250,090	120,705	48%	45,191	143,131	Behid the july Targer and last year's colections
Interest	16,000	5,021	31%	973	4,048	
Freedom Hall Rental	1,000	150	15%	500	(350)	
Solar Credits	6,000	1,179	20%		1,179	
Miscellaneous		(297)		32,655	(32,952)	
	23,000	6,054	26%	34,128	(28,074)	
General Fund	5,507,855	1,343,189	24%	1,026,037	317,152	
Special Revenue Fund		0		0		
Stabilization Fund		181		0		
OPEB Trust (Through May)		79,959		0		

COTUIT Fire DISTRICT - GENERAL FUND

FY 2026 Aug 2025 Report

	FY 2026 BUDGET	FY 2026 ACTUAL	TARGET 17%	FY 2025 PRIOR YR ACTUAL	FY 26 VS FY025	
EXPENDITURE						
Prudential						
Labor & Salaries	159,350	26,353	9%	14,389	(11,964)	Reversal of Accrued wages yet to be done in FY26
Operations	334,600	181,448	6%	18,561	(162,887)	Insuranc not paid in August 2024
Encumbrances	9,934	9,961	100%	7,145	(2,816)	
	503,884	217,762	43%	40,095	(177,667)	All areas under the Budget Target
Fire Department						
Labor & Salaries	2,424,021	405,627	17%	369,762	(35,865)	
Operations	40,154	28,917	72%	30,239	1,322	
Encumbrances	18,603	16,632	89%	40,701	24,069	
	2,482,778	451,176	18%	440,702	(10,474)	All areas under Budget Target
Water Department						
Labor & Salaries	517,141	77,769	15%	64,525	(13,244)	
Operations	404,865	36,446	9%	28,462	(7,984)	
Encumbrances	23,078	15,881	69%	11,109	(4,772)	
	945,084	130,096	14%	104,096	(26,000)	All areas under Budget Target
Freedom Hall						
Labor & Salaries	5,212	1,021	20%	856	(165)	
Operations	21,180	1,244	6%	1,300	56	
Encumbrances	1,021	1,021	0%	1,189	168	
	27,413	3,286	12%	3,345	59	All areas under Budget Target
Street Light						
Electricity	8,800	0	0%		0	
Maintenance	1,900	0	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	96,264	23%	60,260	(36,004)	
Medical Option	93,573	0	0%	16,262	16,262	
Life & Dental	20,500	4,149	20%	2,778	(1,371)	
Retirement	512,634	504,154	98%	466,003	(38,151)	Annual retirement contribution
	1,036,613	604,567	58%	545,303	(59,264)	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	