COTUIT Fire DISTRICT - GENERAL FUND
FY 2027 July 2026 Report

	BUDGET	FY 2026 ACTUAL	TARGET 8%	FY 2025 ACTUAL	FY 25 VS FY24	COMMENTS
REVENUE LEDGER						
Tax Collections	4,892,357	816,954	17%	513,178	303,776	Over the Budget Target for July
Water department	1,100,000	110,765	10%	101,748	9,017	Over thr Budget target for July
Fire Department	251,000	23,593	9%	18,066	5,527	Over thr Budget target for July
Other	23,000	2,851	12%	5,021	(2,170)	Over thr Budget target for July
TOTAL REVENUE	6,266,357	954,163	15%	638,013	316,150	
EXPENDITURE LEDGER						
Prudential	506,659	15,939	3%	17,847	(1,908)	Under the Budget Target for July
Fire Department	3,153,478	214,819	7%	113,938	100,881	Under the Budget Target for July
Water Department	1,028,853	49,139	5%	50,423	(1,284)	Under the Budget Target for July
Freedom Hall	28,939	725	3%	1,496	(771)	Under the Budget Target for July
Street Lights	11,131	-	0%	447	(447)	Under the Budget Target for July
Library	27,583		0%	26,000	(26,000)	
Debt Service	669,632	-	0%	-	-	
Benefits	1,137,300	545,236	48%	570,572	(25,336)	Annual retirement contribution
Transfers	117,440	-	0%	-	-	
Reserve Fund	45,000		0%			
TOTAL EXPENSITURES	6,726,015	825,858	12%	780,723	45,136	

Cotuit Fire District - All Funds

CAPITAL FUND SPECIAL ARTICLE STATUS
and FREE CASH COMMITMENTS

FY 2027 July 2026 Report

DESCRIPTION (Authorizing ADM Year and Article)	BEGINING BALANCE	FY2027 EXPENDITED	BALANCE	COMMENTS
Capital Fund - Perpetual Reserves				
USDA Maintenance Reserve	61,042		61,042	
BAN PREMIUM	17,343		17,343	
Basic Use Reserve	3,600		3,600	
Capital Fund - Carry-over Cash Funded Articles				
Lockbox start-up	5,000		5,000	Unneded
Digitize & shred records	15,749		15,749	
Cybersecurity review & computer upgrade	4,913		4,913	
Original Space Needs (2017-13)	5,578		5,578	Should be used for a perpetual reseve for school prop maint
Acquisition of School Property (2021-16)	6,278		6,278	Should be used for a perpetual reseve for school prop maint
Cost Studies and maintenance (2021-17)	37,840		37,840	
School property Disposition	317,134		317,134	
School Building demo & land rehabilitation	1,414,097	330,845	1,083,252	
PPE F25	780		780	
FD Manaagement Software	5,000		5,000	
WD Service Truck	19,757	0	19,757	
Water Department Service Truck	982		982	
Cybersecurity Software & equipment	25,021		25,021	
HVAC replacement	7,767		7,767	
WD software transition	6,433		6,433	
PUMP Station electrical upgrades	33,956		33,956	
Total	1,906,286	330,845	1,575,441	
Capital Fund - Carry Over Debt Funded Articles				
Ambulance	2,251		2,251	$337,305 included in 6/5/26 BAN due 12/4/26
Water Main Improvements			0	$175,640 included in 6/5/26 BAN due 12/4/26
Fire Station Design	242,905	0	242,905	$1,300,000 included in 6/5/26 BAN due 12/4/26
Meter reading software & equipment			0	$18,184 included in the 6/5/26 BAN due 12/4/26
Fire Station Construction	11,663,187	35,180	11,628,007	$12,100,000 included in 12/4/25 BAN due12/4/26
	11,908,343	35,180	11,873,163	
CAPITAL FUND Carry-over	13,896,614	366,025	13,530,589	
Capital Fund - FY 27 Debt Funded Articles				
Water Main Replacement	500,000		500,000	
	500,000	0	500,000	
CAPTIAL FUND TOTALS	14,396,614	366,025	14,030,589	
GENERAL FUND FREE CASH				
Generator Replacement	111,000		111,000	
Water Well Rehabilitation	80,000		80,000	
Lime Tank Rehabilitation	20,000		20,000	
Debt Principal	142,632		142,632	
Employee Benefits	280,000		280,000	
	633,632	0	633,632	
TOTAL COMMITED CASH				
Capital Fund	1,988,271		1,988,271	
General Fund	633,632		633,632	
Total	2,621,903	0	2,621,903	

Cotuit Fire District
Cash & Investment Balances
FY 2027

	6/30/2026	7/31/26					Investment Actions/Plans
		Brokerage	CD's	Investments	Cash	Total	
OPEB Investments	3,149,932			3,140,389	267	3,140,656	
Stabilization (CC5 a/c 9695/0987)	834,894		673,243		161,757	835,000	
WD Stabilization (C&C CD #3537)	353,877	0	322,782		30,869	353,651	
Capital Fund (C&C CD #1150)		8,996,765	458,152			9,454,917	
Special Revenue Fd (COOP)	223,596				223,596	223,596	
GF Operating (COOP a/c 5108)	768,035	0	0		894,647	894,647	
	991,631	8,996,765	458,152	0	1,118,243	10,573,160	
DISTRICT CASH	2,180,402					11,761,811	

CC5

COTUIT Fire DISTRICT - GENERAL FUND

FY 2027 July 2026 Report

	FY 2027		TARGET	FY 2026		
	BUDGET	**ACTUAL**	**8%**	**ACTUAL**	**FY24**	
REVENUE						
Current year taxes	4,866,357	783,265	16%	549,514	233,751	Strong start
Prior years taxes		31,650		(37,022)	68,672	First time prior year tax "refund" recorded in FY26 not FY27
P&I and Liens redeemed	26,000	2,039	8%	685	1,354	
	4,892,357	816,954	17%	513,178	303,776	
Water Rates& Meter fees	1,030,000	105,241	10%	89,297	15,944	
Antenna	40,000	4,433	11%	4,305	128	
Solar Credits	20,000		0%	4,684	(4,684)	
Liens & Other	10,000	1,091	11%	3,462	(2,371)	
	1,100,000	110,765	10%	101,748	9,017	
Ambulance	250,000	20,889	8%	12,053	8,836	
Fees & other	1,000	2,704	270%	6,013	(3,309)	
	251,000	23,593	9%	18,066	5,527	Behid the july Targer and last year's colections
Interest	16,000	2,797	17%	5,021	(2,224)	
Freedom Hall Rental	1,000	50	5%		50	
Solar Credits	5,000		0%		0	
Miscellaneous	1,000	4	0%		106,320	
	23,000	2,851	12%	5,021	104,146	
General Fund	6,266,357	954,163	15%	638,013	316,150	
Special Revenue Fund		0		0		
Stabilization Fund		80		0		
OPEB Trust		(9,543)		0		

COTUIT Fire DISTRICT - GENERAL FUND

FY 2027 July 2026 Report

	FY 2027 BUDGET	FY 2027 ACTUAL	TARGET 8%	FY 2026 PRIOR YR ACTUAL	+(-) vs F27	
EXPENDITURE						
Prudential						
Labor & Salaries	165,754	11,123	2%	3,048	(8,075)	
Operations	338,353	4,729	4%	12,078	7,349	
Encumbrances	2,552	87	3%	2,720	2,633	
	506,659	15,939	3%	17,847	1,908	All areas under the Budget Target
Fire Department						
Labor & Salaries	2,687,994	201,834	8%	86,652	(115,182)	
Operations	430,239	11,195	3%	11,976	781	
Encumbrances	35,245	1,790	5%	15,308	13,518	
	3,153,478	214,819	7%	113,936	(100,883)	All areas under Budget Target
Water Department						
Labor & Salaries	525,933	36,280	7%	19,462	(16,818)	
Operations	467,759	5,626	1%	15,481	9,855	
Encumbrances	35,161	7,233	21%	15,481	8,248	
	1,028,853	49,139	5%	50,423	1,284	All areas under Budget Target
Freedom Hall						
Labor & Salaries	6,400	396	6%	251	(145)	
Operations	22,489	309	1%	224	(85)	
Encumbrances	50	20	0%	1,021	1,001	
	28,939	725	3%	1,496	771	All areas under Budget Target
Street Light						
Electricity	8,800	0	0%		0	
Maintenance	1,900	0	0%		0	
Encumbrances	431		0%	447	447	
	11,131	0	0%	447	447	All areas under Budget Target
Debt Payments						
Long term Principal	142,632	0	0%	0	0	
Long term Interest	47,000	0		0		
Short term Principal	150,000	0		0		
Short term Interest	330,000	0	0%	0	0	
	669,632	0	0%	0	0	No Debt payments scheduled
Benefits						
Health Insurance	432,104	35,198	8%	63,689	28,491	
Medical Option	111,655		0%		0	paid quarterly
Life & Dental	20,500	1,364	7%	2,729	1,365	
Retirement	573,041	573,041	100%	504,154	(68,887)	Annual retirement contribution
	1,137,300	609,603	54%	570,572	(39,031)	All areas on or under the Budget Target
Transfers to:						
Stabilization	35,000		0%		0	
WD Stabilization	46,440	0	0%	0	0	
OPEB Trust	36,000	0	0%	0	0	
	117,440	0	0%	0	0	