COTUIT Fire DISTRICT - GENERAL FUND
FY 2027 August Report

	BUDGET	FY 2027 ACTUAL	TARGET 17%	FY 2026 ACTUAL	FY 27 VS FY26	COMMENTS
REVENUE LEDGER						
Tax Collections	4,892,357	1,421,002	29%	965,227	455,776	Collection above the August target
Water department	1,100,000	267,821	24%	251,507	16,314	Collection above the August ADM Budget target
Fire Department	251,000	53,040	21%	120,705	(67,665)	Collection above the Aug target
Other	23,000	62,017	270%	11,988	50,028	Interest well overr budget withidle invested Fire Stations
TOTAL REVENUE	6,266,357	1,803,880	29%	1,349,427	454,453	Over the budget target
EXPENDITURE LEDGER						
Prudential	518,544	187,833	36%	217,762	(29,929)	Under the Budget Target for Aug without onetime insurance premiums.
Fire Department	3,153,478	450,552	14%	451,177	(625)	Under the Budget Target for August
Water Department	1,028,853	108,608	11%	129,662	(21,053)	Under the Budget Target for August
Freedom Hall	28,939	2,139	7%	3,286	(1,148)	Under the Budget Target for August
Street Lights	11,131	863	8%	881	(18)	Under the Budget Target for August
Library & Historical	42,411		0%	26,780	(26,780)	To be Expended in September
Debt Service	669,632	-	0%	-	-	
Benefits	1,137,300	581,829	51%	604,567	(22,738)	
Transfers	117,440	-	0%		-	
Reserve Fund	45,000		0%			
TOTAL EXPENDITURES	6,752,728	1,331,824	20%	1,434,115	(102,291)	
CASH surplus YTD		472,056		(84,687)		

Cotuit Fire District - All Funds

CAPITAL FUND SPECIAL ARTICLE STATUS
and FREE CASH COMMITMENTS

FY 2027 August Report

DESCRIPTION (Authorizing ADM Year and Article)	**BEGINING BALANCE**	**FY2027 EXPENDITED**	**BALANCE**	**COMMENTS**
Capital Fund - Perpetual Reserves				
USDA Maintenance Reserve	61,042	0	61,042	
BAN PREMIUM	17,343	0	17,343	
Basic Use Reserve	3,600	0	3,600	
Capital Fund - Carry-over Cash Funded Articles				
Original Space Needs (2017-13)	5,578	0	5,578	
Acquisition & Maint. - School Property (2021-16)	6,278	0	6,278	
Use determination (2021-17)	37,840	0	37,840	
School Property disposition	317,134	0	317,134	
Lockbox start-up	5,000	0	5,000	
Digitize & shred records	15,749	0	15,749	
Cybersecurity review & computer upgrade	4,913	0	4,913	
Management software for FD administration	5,000	0	5,000	
WD software transition	6,433	0	6,433	
PUMP Station electrical upgrades	33,956	0	33,956	
Computers & printers -WD	376	0	376	
PPE	780	0	780	
Demo School Building	1,414,097	330,845	1,083,252	
Total	1,853,135	330,845	1,522,290	
Capital Fund - Carry Over Debt Funded Articles				
New Station Construction	11,653,187	83,393	11,569,794	
New Ambulance	2,251	0	2,251	
New Station Design	242,905	0	242,905	
WD Cyber security	25,021	0	25,021	
HVAC System - WD	7,767	0	7,767	
WD Service Truck	19,757	0	19,757	
WD Service Truck	982	0	982	
	11,951,871	83,393	11,868,478	
Special Arti;es Carry-over	13,886,990	414,238	13,472,752	
Capital Fund - FY 27 Debt Funded Article				
Water Main Replacement	500,000	0	500,000	
Capital Fund - FY 27 Free Cash funded Articles				
Replacement Generator	111,000	0	111,000	
Cybersecurity Upgrades	57,200	0	57,200	
Water Well Cleaning & Rehab	80,000	0	80,000	
Debt Principal & Interest	142,632.0		142,632	
Employee Benefits	280,000.0		280,000	
	768,200	0	768,200	
Capital Fund - FY 27 Raise & Appropriate Articles				
Lime Tank Cleaning & Rehab	20,000	0	20,000	
FY 27 Capital Articles	1,288,200	0	1,288,200	
CAPTIAL FUND TOTALS	15,691,590	414,238	15,277,352	

COTUIT Fire DISTRICT - GENERAL FUND

FY 2027 August Report

	FY 2027 BUDGET	FY 2027 ACTUAL	TARGET 17%	FY 2026 ACTUAL	FY 27 VS FY 26	
REVENUE						
Current year taxes	4,866,357	1,380,934	28%	983,413	397,521	Collection above the Augus Budget target. Budget is based on Levy presented at the ADM
Prior years taxes		37,434		(30,661)	68,094	Increase in prior year tax collections due to recording FY26 tax refunds in FY 26.
P&I and Liens redeemed	26,000	2,635	10%	12,474	(9,839)	
	4,892,357	1,421,002	29%	965,227	455,776	Collection above the August target
Water Rates& Meter fees	1,030,000	249,726	24%	233,666	16,059	Collections from the Jan-June billing above the Budget Target based on an increase in pumpage of 6.7%
Antenna	40,000	8,867	22%	8,609	258	Collection above the August Budget target
Solar Credits	20,000	6,367	32%	4,684	1,683	Collection above the August Budget target
Liens & Other	10,000	2,861	29%	4,548	(1,687)	Collection above the August Budget target
	1,100,000	267,821	24%	251,507	16,314	Collection above the August ADM Budget target
Ambulance	250,000	44,797	32%	49,263	(63,199)	Collections above the August Budget Target
Other	1,000	8,243	29%	71,442	(67,665)	$74k Reimbursable Grants reclassed in FY25
	251,000	53,040	21%	120,705	(130,864)	Collection ahead the August ADMBudget Target
Interest	16,000	61,817	386%	10,659	51,158	
Freedom Hall Rental	1,000	200	20%	150	50	
Solar Credits	5,000	0	0%	1,179	(1,179)	
Miscellaneous	1,000				0	
	23,000	62,017	270%	11,988	50,028	Collection above the August ADM target
General Fund	6,266,357	1,803,880	29%	1,349,427	454,453	
Special Revenue Fund		0		270		
Stabilization Fund		0		0		
OPEB Trust		41,049		79,959		

COTUIT Fire DISTRICT - GENERAL FUND

FY 2027 August Report

	FY 2027 BUDGET	FY 2027 ACTUAL	TARGET 17%	FY 2026 PRIOR YR ACTUAL	FY 27 VS FY026	
EXPENDITURE						
Prudential						
Labor & Salaries	165,754	20,599	12%	26,353	5,754	
Insurance	199,000	150,053	75%	163,189	13,136	Includeds one time insurance premium payments
Operations	151,238	14,630	10%	18,259	3,629	
Encumbrances	2,552	2,552	100%	9,961	7,409	
	518,544	187,833	36%	217,762	29,929	Under the Budget Target for Aug without onetime insurance premiums.
Fire Department						
Labor & Salaries	2,687,994	409,659	15%	405,628	(4,031)	
Operations	430,239	18,939	4%	28,917	9,978	
Encumbrances	35,245	21,954	62%	16,632	(5,322)	
	3,153,478	450,552	14%	451,177	624	Under the Budget Target for August
Water Department						
Labor & Salaries	525,933	76,060	14%	77,769	1,709	
Operations	467,759	19,322	4%	36,012	16,689	
Encumbrances	35,161	13,226	38%	15,881	2,655	
	1,028,853	108,608	11%	129,662	21,053	Under the Budget Target for August
Freedom Hall						
Labor & Salaries	6,400	926	14%	1,021	95	
Operations	22,489	1,163	5%	1,244	81	
Encumbrances	50	50	100%	1,021	971	
	28,939	2,139	7%	3,286	1,148	Under the Budget Target for August
Street Light						
Electricity	8,800	432	5%	435	3	
Maintenance	1,900	0	0%	0	0	
Encumbrances	431	431	100%	447	16	
	11,131	863	8%	881	18	Under the Budget Target for August
Debt Payments						
Long term Principal	142,632	0	0%	0	0	
Long term Interest	47,000	0	0%	0	0	
Short term Principal	150,000	0	0%	0	0	
Short term Interest	330,000	0	0%	0	0	
	669,632	0	0%	0	0	
Benefits						
Health Insurance	432,104	35,199	8%	96,264	61,066	
Medical Option	111,655	0	0%	0	0	
Life & Dental	20,500	1,394	7%	4,149	2,754	
Retirement	573,041	545,236	95%	504,154	(41,082)	Completed under Budget
	1,137,300	581,829	51%	604,567	22,738	
Transfers to:						
Stabilization	35,000		0%		0	
WD Stabilization	46,440		0%		0	
OPEB Trust	36,000		0%		0	
	117,440	0	0%	0	0	