

COTUIT Fire DISTRICT - GENERAL FUND
FY 2027 September 2026 Report

	BUDGET	FY 2027 ACTUAL	TARGET 25%	FY 2026 ACTUAL	FY 27 VS FY26	COMMENTS
REVENUE LEDGER						
Tax Collections	4,892,357	1,478,628	30%	999,909	478,719	Collection above the Sept target
Water department	1,100,000	391,199	36%	466,008	(74,809)	Collection above the Sept target
Fire Department	251,000	68,505	27%	140,474	(71,969)	Collection ahead the Sept Target
Other	23,000	14,810	64%	19,472	(4,661)	Collection above the Sept target
TOTAL REVENUE	6,266,357	1,953,142	31%	1,625,862	327,280	Over the budget target
EXPENDITURE LEDGER						
Prudential	518,544	213,332	41%	248,576	(35,245)	Under the Budget Target for Sept without onetime insurance premiums
Fire Department	3,153,478	719,772	23%	664,931	54,841	
Water Department	1,028,853	206,997	20%	226,931	(19,934)	Under the Budget Target for Sept
Freedom Hall	28,939	3,786	13%	4,560	(774)	Under the Budget Target for Sept
Street Lights	11,131	1,370	12%	1,396	(25)	Under the Budget Target for Sept
Library & Historical	42,411		0%	26,780	(26,780)	
Debt Service	669,632	97,450	15%	-	97,450	
Benefits	1,137,300	654,859	58%	638,588	16,271	
Transfers	117,440	-	0%		-	
Reserve Fund	45,000		0%			
TOTAL EXPENDITURES	6,752,728	1,897,567	28%	1,811,763	85,804	

Cotuit Fire District
Cash & Investment Balances

	8/31/2026	9/30/26						Investment Actions/Plans
		Brokerage T Bills	Brokerage Cash	CD's	Trust Funds	Cash	Total	
OPEB Investments	<u>319,098</u>				3,128,573	267	<u>3,128,840</u>	
Stabilization (CC5 a/c 0987)	<u>675,213</u>			<u>677,125</u>		<u>169</u>	<u>677,294</u>	
WD Stabilization (C&C #3461)	<u>306,438</u>			<u>272,477</u>		<u>871</u>	<u>273,348</u>	C & C -CD #3461 & Account 2390
Capital Fund								
Fire Station	9,018,305	7,086,188	264,685				7,350,873	
Other special Articles and Free Cash				786,738		490,262	1,277,000	C & C CDs #3437 & #51150
Special Revenue Fund (C&C)	49,810					243,000	243,000	includes PFOS reimbursement
GF Operating (C&C a/c 5108)	2,174,710					1,454,000	2,187,000	Reconciliation no complete
	<u>11,242,825</u>	<u>7,086,188</u>	<u>264,685</u>	<u>786,738</u>	<u>0</u>	<u>2,188,302</u>	<u>11,057,873</u>	
DISTRICT CASH	<u>12,224,476</u>						<u>12,008,515</u>	

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

FY 2027 September 2026 Report

DESCRIPTION (Authorizing ADM Year and Article)	BEGINNING BALANCE	FY2027 EXPENDITED	BALANCE	COMMENTS
Capital Fund - Perpetual Reserves				
USDA Maintenance Reserve	99,008	0	99,008	
BAN PREMIUM	172,974	0	172,974	
Basic Use Reserve	6,200	0	6,200	
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	1,123,170	290,927	
Total	1,853,135	1,123,170	729,965	
Capital Fund - Carry Over Debt Funded Articles				
New Station Construction	11,653,187	1,763,724	9,889,463	
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	25	19,732	
WD Service Truck	982	0	982	
	11,951,871	1,763,749	10,188,122	
CAPITAL FUND Carry-over	14,083,188	2,886,919	11,196,269	
Capital Fund - FY 27 Debt Funded Articles				
Water Main Replacement	500,000	0	500,000	
Cybersecurity Upgrades	57,200	0	57,200	
Water Well Cleaning & Rehab	80,000	0	80,000	
Lime Tank Cleaning & Rehab	20,000	0	20,000	
	657,200	0	657,200	
Capital Fund - FY 27 Cash funded Articles				
Replacement Generator	111,000	0	111,000	
	111,000	0	111,000	
CAPTIAL FUND TOTALS	14,851,388	2,886,919	11,964,469	
GENERAL FUND COMMITTED CASH FY26				
Transfer to Stabilization Funds	35,000	0	35,000	
Transfer to WD Stabilization	46,440	0	46,440	
Transfer to OPEB	38,830	0	38,830	
Debt Payment	287,632	97,450	190,182	
Historic Society	14,000	14,000	0	
Cotuit Library	28,411	28,411	0	
	450,313	139,861	310,452	
TOTAL COMMITED CASH				
Capital Fund	2,242,317	2,886,919	966,526	
General Fund	450,313	139,861	310,452	
Total	2,692,630	3,026,780	1,276,978	

Cash to be Reserved = \$

COTUIT Fire DISTRICT - GENERAL FUND

FY 2027 September 2026 Report

	FY 2027 BUDGET	FY 2027 ACTUAL	TARGET 25%	FY 2026 ACTUAL	FY 27 VS FY 26	
<u>REVENUE</u>						
Current year taxes	4,866,357	1,405,886	29%	1,011,389	394,498	
Prior years taxes		51,654		(24,826)	76,480	
P&I and Liens redeemed	26,000	21,088	81%	13,347	7,741	
	4,892,357	1,478,628	30%	999,909	478,719	Collection above the Sept target
Water Rates& Meter fees	1,030,000	354,556	34%	313,200	41,356	
Antenna	40,000	13,301	33%	12,914	387	
Solar Credits	20,000	16,857	84%	15,955	901	
Liens & Other	10,000	6,485	65%	123,939	(117,454)	
	1,100,000	391,199	36%	466,008	(74,809)	Collection above the Sept target
Ambulance	250,000	59,736	84%	68,707	(62,999)	
Other	1,000	8,768	65%	71,767	(71,969)	\$74k Reimbursable Grants reclassified in FY25
	251,000	68,505	27%	140,474	(134,968)	Collection ahead the Sept Target
Interest	16,000	12,936	81%	16,331	(3,396)	
Freedom Hall Rental	1,000	450	45%	250	200	
Solar Credits	5,000	1,425	28%	2,890	(1,465)	
Miscellaneous	1,000				0	
	23,000	14,810	64%	19,472	(4,661)	Collection above the Sept target
General Fund	6,266,357	1,953,142	31%	1,625,862	327,280	
Special Revenue Fund		0		0		
Stabilization Fund		85		364		
OPEB Trust		(21,359)		147,978		

COTUIT Fire DISTRICT - GENERAL FUND

FY 2027 September 2026 Report

	FY 2027		TARGET	FY 2026	FY 27 VS	
	BUDGET	ACTUAL	25%	PRIOR YR ACTUAL	FY026	
<u>EXPENDITURE</u>						
Prudential						
Labor & Salaries	165,754	33,601	20%	38,890	5,289	
Insurance	199,000	156,421	79%	169,316	12,895	Includeds one time insurance premium payments
Operations	151,238	20,758	14%	30,410	9,652	
Encumbrances	2,552	2,552	100%	9,961	7,409	Complete on Budget
	518,544	213,332	41%	248,576	35,245	Under the Budget Target for Sept without onetime insurance premiums
Fire Department						
Labor & Salaries	2,687,994	614,750	23%	589,120	(25,630)	
Operations	430,239	69,981	16%	59,065	(10,916)	
Encumbrances	35,245	35,041	99%	16,746	(18,295)	
	3,153,478	719,772	23%	664,931	(54,841)	On the Budget Target for Sept
Water Department						
Labor & Salaries	525,933	116,083	22%	116,570	487	
Operations	467,759	60,880	13%	87,283	26,403	
Encumbrances	35,161	30,035	85%	23,078	(6,957)	
	1,028,853	206,997	20%	226,931	19,934	Under the Budget Target for Sept
Freedom Hall						
Labor & Salaries	6,400	1,455	23%	1,534	80	
Operations	22,489	2,281	10%	2,004	(277)	
Encumbrances	50	50	100%	1,021	971	
	28,939	3,786	13%	4,560	774	Under the Budget Target for Sept
Street Light						
Electricity	8,800	940	11%	949	10	
Maintenance	1,900	0	0%	0	0	
Encumbrances	431	431	100%	447	16	
	11,131	1,370	12%	1,396	25	Under the Budget Target for Sept
Debt Payments						
Long term Principal	142,632	90,000	63%	0	(90,000)	
Long term Interest	47,000	7,450	16%	0	(7,450)	
Short term Principal	150,000	0	0%	0	0	
Short term Interest	330,000	0	0%	0	0	
	669,632	97,450	15%	0	(97,450)	
Benefits						
Health Insurance	432,104	105,440	24%	128,839	23,399	
Medical Option	111,655	0	0%	0	0	Paid Quarterly
Life & Dental	20,500	4,183	20%	5,595	1,412	
Retirement	573,041	545,236	95%	504,154	(41,082)	Paid on time under Budget
	1,137,300	654,859	58%	638,588	(16,271)	
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	