COTUIT Fire DISTRICT - GENERAL FUND
FY 2027 October 2026 Report

	BUDGET	FY 2027 ACTUAL	TARGET 33%	FY 2026 ACTUAL	FY 27 VS FY26	COMMENTS
REVENUE LEDGER						
Tax Collections	4,892,357	1,826,986	37%	1,456,551	370,435	Collections above the October target
Water department	1,100,000	420,692	38%	388,328	32,364	Collections above the October target
Fire Department	251,000	95,354	38%	167,319	(71,965)	Collections above the October target
Other	23,000	105,491	459%	30,855	74,636	Collections above the October target - Especially Interest
TOTAL REVENUE	6,266,357	2,448,523	39%	2,043,053	405,470	Over the budget target
EXPENDITURE LEDGER						
Prudential	518,544	244,877	47%	265,912	(21,035)	Includes annual risk insurance of $157,606, Otherwise at 27% of the Budget
Fire Department	3,153,478	1,000,052	32%	878,143	121,909	On the Budget Target for October but with some unfavorable operational variance
Water Department	1,028,853	277,730	27%	276,401	1,329	On the Budget Target for October
Freedom Hall	28,939	4,896	17%	5,577	(681)	On the Budget Target for October
Street Lights	11,131	1,957	18%	1,992	(35)	On the Budget Target for October
Library & Historical	42,411	42,411	100%	26,780	15,631	Completed on Budget
Debt Service	669,632	97,450	15%	238,075	(140,625)	
Benefits	1,137,300	717,276	63%	694,330	22,946	Includes annual Pension contribution of $545,236, other wise 30% of the Budget
Transfers	117,440	-	0%	35,000	(35,000)	
Reserve Fund	45,000		0%			
TOTAL EXPENDITURES	6,752,728	2,386,649	35%	2,422,210	(35,561)	
net Cash Flow YTD		61,874				

Cotuit Fire District
Cash & Investment Balances

	9/30/2026	10/31/26						Investment Actions/Plans
		Brokerage T Bills	Brokerage Cash	CD's	Trust Funds	Cash	Total	
OPEB Investments	319,098				3,125,827		3,125,827	
Stabilization (CC5 a/c 0987)	675,213			679,107		169	679,276	
WD Stabilization (C&C #3461)	306,438			411,762		873	412,635	C & C -CD #3461 & Account 2390
Capital Fund								
Fire Station	9,018,305	6,498,798	822,699				7,321,497	
Other special Articles and Free Cash				788,170		490,262	1,278,432	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							To Be Reconciled
	11,242,825	6,498,798	822,699	788,170	0		8,842,928	
DISTRICT CASH	12,224,476						9,934,839	

Cotuit Fire District - All Funds

CAPITAL FUND SPECIAL ARTICLE STATUS
and FREE CASH COMMITMENTS

FY 2027 October 2026 Report

DESCRIPTION (Authorizing ADM Year and Article)	BEGINING 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	Cash to be Reserved = $
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	

COTUIT Fire DISTRICT - GENERAL FUND

FY 2027 October 2026 Report

	FY 2027 BUDGET	ACTUAL	TARGET 33%	FY 2026 ACTUAL	FY 27 VS FY 26	
REVENUE						
Current year taxes	4,866,357	1,735,027	36%	1,466,781	268,246	
Prior years taxes		68,689		(23,838)	92,526	
P&I and Liens redeemed	26,000	23,270	90%	13,608	9,662	
	4,892,357	1,826,986	37%	1,456,551	370,435	Collections above the October target
Water Rates& Meter fees	1,030,000	367,474	36%	347,289	20,185	
Antenna	40,000	17,735	44%	17,218	517	
Solar Credits	20,000	28,731	144%	15,955	12,776	
Liens & Other	10,000	6,753	68%	7,866	(1,113)	
	1,100,000	420,692	38%	388,328	32,364	Collections above the October target
Ambulance	250,000	86,386	144%	92,039	(5,653)	
Other	1,000	8,968	68%	75,280	(66,311)	Grant funds in prior year
	251,000	95,354	38%	167,319	(71,965)	Collections above the October target
Interest	16,000	99,041	619%	27,614	71,427	
Freedom Hall Rental	1,000	550	55%	350	200	
Solar Credits	5,000	2,069	41%	2,890	(821)	
Miscellaneous	1,000	3,830	383%		3,830	
	23,000	105,491	459%	30,855	74,636	Collections above the October target - Especially Interest
General Fund	6,266,357	2,448,523	39%	2,043,053	405,470	
Special Revenue Fund		0		0		
Stabilization Fund		85		364		
OPEB Trust		(21,359)		147,978		

COTUIT Fire DISTRICT - GENERAL FUND

FY 2027 October 2026 Report

	FY 2027 BUDGET	ACTUAL	TARGET 33%	FY 2026 PRIOR YR ACTUAL	FY 27 VS FY026	
EXPENDITURE						
Prudential						
Labor & Salaries	165,754	48,409	29%	48,687	278	
Insurance	199,000	157,606	79%	169,316	11,710	Includeds one time insurance premium payments
Operations	151,238	36,310	24%	37,948	1,638	
Encumbrances	2,552	2,552	100%	9,961	7,409	Complete on Budget
	518,544	244,877	47%	265,912	21,035	Under the Budget Target forOctober without onetime insurance premiums
Fire Department						
Labor & Salaries	2,687,994	818,331	30%	770,393	(47,938)	
Operations	430,239	146,680	34%	91,004	(55,676)	Includess annual Dispatch service fee but over in IT, PPE & subscriptions
Encumbrances	35,245	35,041	99%	16,746	(18,295)	
	3,153,478	1,000,052	32%	878,143	(121,909)	On the Budget Target for October but with some unfavorable operational variance
Water Department						
Labor & Salaries	525,933	156,135	30%	155,654	(481)	
Operations	467,759	91,560	20%	97,669	6,109	
Encumbrances	35,161	30,035	85%	23,078	(6,957)	
	1,028,853	277,730	27%	276,401	(1,329)	On the Budget Target for October
Freedom Hall						
Labor & Salaries	6,400	1,983	31%	2,048	65	
Operations	22,489	2,863	13%	2,508	(355)	
Encumbrances	50	50	100%	1,021	971	
	28,939	4,896	17%	5,577	681	On the Budget Target for October
Street Light						
Electricity	8,800	1,527	17%	1,545	19	
Maintenance	1,900	0	0%	0	0	
Encumbrances	431	431	100%	447	16	
	11,131	1,957	18%	1,992	35	On the Budget Target for October
Debt Payments						
Long term Principal	142,632	90,000	63%	225,000	135,000	
Long term Interest	47,000	7,450	16%	13,075	5,625	
Short term Principal	150,000	0	0%	0	0	
Short term Interest	330,000	0	0%	0	0	
	669,632	97,450	15%	238,075	140,625	On the Budget Target for October
Benefits						
Health Insurance	432,104	140,797	33%	161,415	20,618	
Medical Option	111,655	25,666	23%	21,746	(3,919)	Paid Quarterly
Life & Dental	20,500	5,578	27%	7,015	1,437	
Retirement	573,041	545,236	95%	504,154	(41,082)	Paid on time under Budget
	1,137,300	717,276	63%	694,330	(22,946)	
Cultural						
Library	28,411	28,411	100%			
Historical Sociey	14,000	14,000	100%			
	42,411	42,411	100%	694,330	(22,946)	
Transfers to:						
Stabilization	35,000		0%	35,000	35,000	
WD Stabilization	46,440		0%		0	
OPEB Trust	36,000		0%		0	
	117,440	0	0%	35,000	35,000	