



## Town of Cortland

### Board of Trustees Town Board Meeting

Town Hall, 59 S. Somonauk Road Cortland, IL 60112

March 23, 2026 at 7:00 PM

#### AGENDA

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#### CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

#### APPROVAL OF AGENDA

#### PUBLIC WISHING TO SPEAK

#### CONSENT AGENDA

1. Approval of Regular Town Board Minutes of February 23, 2026; Approve Expenditures and Accept Treasurer Report of February 2026; Approval of Special Event for Honey Aura Market, September 13 2026, in Cortland Community Park from 10 am to 2 pm

#### NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

2. Approve Intergovernmental Agreement for the Provision of Joint Salt Purchasing with DeKalb County for the Town of Cortland for the 2026-2027 winter season
3. Approval of an Amendment of the Public Comment Policy. *If approved this policy is making a small housekeeping change which removes the requirement for a speakers address.*
4. Review of Proposed FY2027 budget - Julie Thomsen, Lauterbach & Amen

#### UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

#### COMMENTS

5. Statements of Economic Interest have been sent to each REQUIRED staff and Trustees town e-mail and need to be filed electronically with the county by May 1, 2026. Failure to file this statement by the due date will result in a daily fine until the statement is received.
6. Illinois Association of Chiefs of Police statewide recognition was awarded to Officer Robert Harris for his outstanding investigative work in a complex child exploitation case that ultimately resulted in multiple arrests across several states.

#### PARKS ADVISORY COMMITTEE REPORT

#### DEPARTMENT HEAD REPORTS

7. Public Works Report, Police Department, and Permits Reports of February 2026

#### MAYOR'S REPORT

#### ADJOURN TO EXECUTIVE SESSION

Exception to Open Meeting Act 5 ILCS 120/2 (c) (11))

*Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that*

*an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.*

Exception to Open Meeting Act 5 ILCS 120/2 (c) (21))  
*Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06.*

**RECONVENE OPEN SESSION**

**POSSIBLE RELEASE OF CLOSED EXECUTIVE SESSION MEETING MINUTES THROUGH MOTION**

**ADJOURNMENT**



## Town of Cortland Board of Trustees Town Board Meeting

Town Hall, 59 S. Somonauk Road Cortland, IL 60112

February 23, 2026

### MINUTES

#### CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

Mayor Pietrowski called the regular meeting of the Board of Trustees to order at 7:00 p.m. The Pledge of Allegiance was recited and roll was called showing as present Trustees Corson, Fioretto, Haier, Siewierski, Stone and Olson. Quorum was present. Also present were Town Clerk Cheryl Aldis, Attorney Kevin Buick, Zoning Administrator Brandy Williams, Director of Public Works Joel Summerhill, Police Chief Lin Dargis, and Deputy Clerk Catherine Koks.

#### APPROVAL OF AGENDA

Trustee Corson moved to approve the agenda as presented, seconded by Trustee Haier. A unanimous voice vote to carry the motion.

#### PUBLIC WISHING TO SPEAK

Rick Porter addressed the board on behalf of SolarStone/Cortland 1 Illinois Dynamics and Cortland 2 Illinois Dynamics (CID), the applicant for a special use permit that failed at the February 9, 2026, board meeting. Porter thanked the board for reconsidering the vote for the special use permit and annexation. He stated reasons he felt that the special use permit should be granted and cited parts of the Town Code as well as the unanimous recommendation from the Planning Commission. He commented on the lack of proper evidence presented to deny the request.

Linda Wagner addressed the board objecting to solar farm construction in Cortland citing wildlife displacement, concerns that energy generated would not be consumed locally, soil contamination, and low amounts of sunshine days affecting profitability. She stated that installation of the solar farm would not lower local rates and would not benefit Cortland residents.

Brandon Wagner addressed the board with concerns about solar companies that construct and then abandon solar arrays before the lease end date.

#### CONSENT AGENDA

1. Approval of Town Board Minutes of February 9, 2026; Accept Treasurer Report and Approve Expenditures of January 2026

Clerk Aldis read the consent agenda into the record; Approval of Town Board Minutes of February 9, 2026; Accept Treasurer Report and Approve Expenditures of January 2026

Trustee Stone moved to approve the Consent Agenda as presented, seconded by Trustee Siewierski.

Roll Call vote

Yea: Trustees Stone, Siewierski, Corson, Fioretto, Olson, Haier

Nay: None

Absent: None

Motion Carried

## UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

2. Possible Motion to Reconsider last meeting's vote on Ordinance 2026-XX, An Ordinance Granting A Special Use Permit to SolarStone Partners To Operate A Solar Garden On 80.33 Acres Of Land Located North Of Illinois Route 38 And South Of The Union Pacific Railroad, Pins 09-27-100-002 And 09-27-300-004, in the Town Of Cortland, DeKalb County, Illinois. *At the February 9, 2026, meeting of the Town Board, this ordinance was presented and failed to pass by a 1-3 vote of Trustees present at that meeting. A motion to reconsider this determination may be made by a member of the prevailing side which, if passed, would allow the Board to specifically address necessary findings either in favor of, or against, the granting of the Special Use and otherwise allow full discussion regarding this ordinance.*

**If the motion to reconsider passes, the Town Board may choose to take final action on its chosen alternative version of Ordinance 2026-XX, An Ordinance Granting A Special Use Permit to SolarStone Partners To Operate A Solar Garden On 80.33 Acres Of Land Located North Of Illinois Route 38 And South Of The Union Pacific Railroad, Pins 09-27-100-002 And 09-27-300-004, in the Town Of Cortland, DeKalb County, Illinois, which would either grant or deny the Special Use permit request.**

Mayor Pietrowski introduced the agenda item to reconsider the vote on Ordinance 2026-XX, An Ordinance Granting A Special Use Permit to SolarStone Partners To Operate A Solar Garden On 80.33 Acres Of Land Located North Of Illinois Route 38 And South Of The Union Pacific Railroad, Pins 09-27-100-002 And 09-27-300-004, in the Town Of Cortland, DeKalb County, Illinois. Pietrowski explained the need for the board to reconsider this vote. Attorney Buick explained the procedural issues with the votes taken at the February 9, 2026, meeting.

Trustee Corson made the motion to reconsider the vote on Ordinance 2026-XX, An Ordinance Granting A Special Use Permit to SolarStone Partners To Operate A Solar Garden On 80.33 Acres Of Land Located North Of Illinois Route 38 And South Of The Union Pacific Railroad, Pins 09-27-100-002 And 09-27-300-004, in the Town Of Cortland, DeKalb County, Illinois. Trustee Fioretto seconded the motion.

Trustee Corson commented on the location and use of the area.

Roll Call vote

Yea: Trustees Stone, Siewierski, Corson, Fioretto, Olson, Haier

Nay: None

Absent: None

Motion Carried

Mayor Pietrowski asked if the board would send the topic back to the Planning Commission for further clarification on their recommendation to approve the special use permit.

Trustee Siewierski made a motion to send Ordinance 2026-XX, An Ordinance Granting A Special Use Permit to SolarStone Partners To Operate A Solar Garden On 80.33 Acres Of Land Located North Of Illinois Route 38 And South Of The Union Pacific Railroad, Pins 09-27-100-002 And 09-27-300-004, in the Town Of Cortland, DeKalb County, Illinois back to the Planning Commission for reconsideration at the April 2, 2026, Planning Commission meeting. Trustee Corson seconded the motion.

The board stated that they would like more information about why the Planning Commission felt approval of this special use permit would benefit the Town and how it fits into the Comprehensive Plan from 2023. They felt this would give the Planning Commission an opportunity to address concepts brought forward by Mr. Porter and examine additional testimony as presented.

Roll Call vote

Yea: Trustees Stone, Siewierski, Corson, Fioretto, Olson, Haier

Nay: None

Absent: None

Motion Carried

3. Possible Motion to Reconsider last meeting's vote on Ordinance 2026-02, An Ordinance Annexing 80.33 Acres Owned by John E. Walter as Trustee of the John E. Walter Trust Dated November 13, 2024, and John R. Walter To The Town of Cortland, DeKalb County, Illinois. *At the February 9, 2026, meeting of the Town Board, this ordinance was passed by a vote of 3-1 prior to consideration of the above referenced Special Use ordinance. However, in the event that the Special Use ordinance is denied, the Petitioner should be afforded the opportunity to withdraw their request to annex this territory if it cannot be used for the purposes desired. A motion to reconsider this vote may be made by a member of the prevailing side at the last meeting.*

Trustee Corson made a motion to Reconsider last meeting's vote on Ordinance 2026-02, An Ordinance Annexing 80.33 Acres Owned by John E. Walter as Trustee of the John E. Walter Trust Dated November 13, 2024, and John R. Walter To The Town of Cortland, DeKalb County, Illinois and hold in abeyance. Trustee Haier seconded the motion.

Given the action on the previous agenda item, reconsideration of the passage of the ordinance annexing the subject property would mean that the Town has not annexed the territory at this time, subject to possible future action on the request.

Roll Call vote

Yea: Trustees Stone, Siewierski, Corson, Fioretto, Olson, Haier

Nay: None

Absent: None

Motion Carried

## **NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION**

4. Consider a motion to approve the 2026 Cortland Lions Club Special Events as presented.

Mayor Pietrowski introduced the list of special events put on by the Cortland Lions Club.

- Easter Egg Hunt Friday, April 3<sup>rd</sup> 3-9 p.m.
- Annual Town Garage Sales Thursday, April 30 through Saturday, May 2<sup>nd</sup>
- Craft & Vendor Fair Thursday, April 30<sup>th</sup> through Saturday, May 2<sup>nd</sup> 7 am to 6 pm each day
- Touch-a-Truck Saturday, June 20<sup>th</sup> 1 to 3 pm
- SummerFest Friday, August 7<sup>th</sup> & Saturday, August 8<sup>th</sup>, 4pm to midnight & Noon to midnight respectively
- Car Show Saturday, September 12<sup>th</sup> 9 am to 6 pm
- Annual Town Parade Sunday, October 11<sup>th</sup> 10 am to 4 pm
- Trunk-or-Treat Saturday, October 17<sup>th</sup> 10 am to 7 pm

Trustee Corson made a motion to approve the 2026 Cortland Lions Club Special Events as presented. Trustee Stone seconded the motion. A unanimous voice vote carried the motion.

5. Consider a motion to approve the 2026 National MS Society Event on June 27, 2026, and the Request to Waive the required deposit.

Mayor Pietrowski introduced the request from the National MS Society to host an event at Cortland Community Park on June 27, 2026. Public Works Director Summerhill had also requested to have the \$250.00 deposit fee waived.

Trustee Fioretto made a motion to approve the 2026 National MS Society Event on June 27, 2026; and waive the required \$250.00 security deposit. Trustee Corson seconded the motion.

Roll Call Vote

Yea: Trustees Stone, Siewierski, Corson, Fioretto, Olson, Haier

Nay: None

Absent: None

Motion Carried

6. Consider a motion to approve the Application for Variance of Town Code (Noise) for Summerfest on August 7 and August 8, 2026

Mayor Pietrowski introduced request from the Cortland Lions Club for a Variance of Town Code (Noise) for Summerfest.

Trustee Corson made a motion to approve the Variance of Town Code (Noise) for Summerfest on August 7 and August 8, 2026. Trustee Stone seconded the motion. A unanimous voice vote carried the motion.

**Misc. No. 2026-01**

7. Consideration of Ordinance 2026-XX, An Ordinance Amending Title 9, "Zoning Regulations," Chapter 4, "Supplementary Regulations For Specific Use", Section 34 "Solar Energy Systems" A. "Permitted Accessory Use" In The Town Of Cortland. *This ordinance, if passed, would approve a local amendment to the Town Code to allow for ground-mounted solar energy systems as a permitted accessory use.*

Mayor Pietrowski introduced Ordinance 2026-XX, An Ordinance Amending Title 9, "Zoning Regulations," Chapter 4, "Supplementary Regulations For Specific Use", Section 34 "Solar Energy Systems" A. "Permitted Accessory Use" In The Town Of Cortland.

Trustee Stone made a motion to Approve Ordinance 2026-XX, An Ordinance Amending Title 9, "Zoning Regulations," Chapter 4, "Supplementary Regulations For Specific Use", Section 34 "Solar Energy Systems" A. "Permitted Accessory Use" In The Town Of Cortland. Trustee Olson seconded the motion.

Town Engineer Williams explained the difference between the language of the text amendment and the proposed special use permit for construction of a solar farm. The DeKalb School District is considering installing an array to power the school on the east end of the Cortland Elementary School property which necessitates an amendment to allow this type of use. Board members asked questions about why the school would not integrate building-mounted panels instead of a ground-mounted solar array.

The board discussed the unsightliness of an array at another school site. Williams responded with facts from the Clean and Reliable Grid Affordability Act, namely, the Solar Bill of Rights, effective June 1, 2026. PA 104-0458

Roll Call vote

Yea: Trustees Stone, Siewierski, Corson, Olson

Nay: Trustee Fioretto, Haier

Absent: None

Motion Carried

**Ord. No. 2026-04**

8. Consideration of approval to Extend Excess Vacation Hours until 2027 Seniority Date for Robert Harris, Joel Summerhill, and Travys Lanning

Mayor Pietrowski introduced the request from the Finance Department to extend excess vacation hours for Robert Harris (260 hours), Joel Summerhill (45 hours), and Travys Lanning (8 hours) until their 2027 seniority date. Town policy dictates that annually accrued vacation time be used within 18 months after the employee's anniversary date.

Trustee Corson made a motion to approve the Excess Vacation Hours Extension for Robert Harris (260 hours), Joel Summerhill (45 hours), and Travys Lanning (8 hours) until their 2027 Seniority Dates. Trustee Stone seconded the motion.

Roll Call vote

Yea: Trustees Stone, Siewierski, Corson, Fioretto, Olson, Haier

Nay: None

Absent: None

Motion Carried

9. Presentation of the 2025 Cortland Zoning Map. Information Only.

Town Engineer Brandy Williams presented the 2025 Cortland Zoning Map.

10. Presentation of change to the Planning Commission Meeting Time from 7:00pm to 6:30pm beginning April 2, 2026. Information Only.

Mayor Pietrowski notated a change to the start time of the Planning Commission Meetings from 7:00pm to 6:30pm beginning on April 2, 2026. The dates of the meetings will not change from what was approved.

### **PARKS ADVISORY COMMITTEE REPORT**

Trustee Fioretto reported that the Parks Advisory Committee met and are working on wrapping up unfinished items from 2025. There is a design proposal for a new sign for Legacy Park, which will be brought to the board for approval at a later date. Other signs for un-named parts are also in the works.

### **DEPARTMENT HEAD REPORTS**

- 11. Police and Permit Reports for January 2026
- Public Works Report for January 2026

The board reviewed the reports submitted. There were no questions.

### **COMMENTS**

Trustee Siewierski extended a "great job" to the water department for their actions during the water main break at the beginning of the month.

Public Work Director Summerhill noted that the pump in Well #1 has died and he is exploring options for fixing the pump versus abandoning the well. He also noted that production at Well #4 has decreased and may also need to be tuned up.

### **MAYOR'S REPORT**

Mayor Pietrowski reported that 51 banners for the America 250 Celebration were delivered. Public Works Director Summerhill stated that they should be able to put them up within the week. Pietrowski is looking into a 250th Flagpole project with different military flags. Trustee Siewierski mentioned an idea for commemorative veteran banners and flags.

There has been continued work and research into a community notification system. There may be a way to send notifications through the existing financial software for an additional cost, but he is still gathering other quotes.

Lastly, the Easter Egg Hunt is scheduled for Friday, April 3rd.

### **ADJOURNMENT**

Trustee Siewierski moved to adjourn, seconded by Trustee Haier. Unanimous voice vote carried the motion. The meeting adjourned at 8:03pm

Respectfully submitted,

Cheryl Aldis  
Town Clerk

Check Issue Dates: 2/1/2026 - 2/28/2026

| Check Date | Check # | Payee                      | Description                       | Invoice #    | Invoice GL Account | Invoice GL Account Title      | Amount   |
|------------|---------|----------------------------|-----------------------------------|--------------|--------------------|-------------------------------|----------|
| 02/06/26   | 45138   | AMAZON CAPITAL SERVICES    | 010626 STATE FLAGS                | 111-3473537- | 01-6100-235        | PARKS - EQUIPMENT MAINTENANCE | 200.46   |
| 02/06/26   | 45138   | AMAZON CAPITAL SERVICES    | 012926 BINDER DIVIDERS            | 111-5554102- | 01-6000-312        | OFFICE SUPPLIES               | 56.48    |
| 02/06/26   | 45138   | AMAZON CAPITAL SERVICES    | 010626 POW MIA & US FLAGS         | 111-5982337- | 01-6100-235        | PARKS - EQUIPMENT MAINTENANCE | 771.62   |
| 02/06/26   | 45138   | AMAZON CAPITAL SERVICES    | 012326 LUCAS OIL FUEL TREATMENT   | 113-1895423  | 01-6200-241        | VEHICLE MAINTENANCE           | 27.57    |
| 02/06/26   | 45138   | AMAZON CAPITAL SERVICES    | 011426 ALL PURPOSE CLEANER        | 113-9795570  | 01-6200-312        | OFFICE SUPPLIES               | 11.18    |
| 02/06/26   | 45139   | BOCKMAN'S TRUCK & FLEET    | 020326 SAFETY STICKER-24 FORD F3  | 64312        | 01-6100-241        | VEHICLE & EQUIPMENT MAINT.    | 59.00    |
| 02/06/26   | 45139   | BOCKMAN'S TRUCK & FLEET    | 020326 SAFETY STICKER-07 KAUFMA   | 64313        | 01-6100-241        | VEHICLE & EQUIPMENT MAINT.    | 59.00    |
| 02/06/26   | 45140   | CASELLE LLC                | 070125 CLOUD HOSTING & SUPPORT-   | INV-07835    | 06-7300-311        | OFFICE EXPENSE                | 1,085.49 |
| 02/06/26   | 45140   | CASELLE LLC                | 070125 CLOUD HOSTING & SUPPORT-   | INV-07835    | 07-7400-311        | OFFICE EXPENSE                | 1,085.49 |
| 02/06/26   | 45140   | CASELLE LLC                | 070125 CLOUD HOSTING & SUPPORT-   | INV-07835    | 01-6000-351        | OFFICE EQUIP/MAINT/SOFTWARE   | 8,880.85 |
| 02/06/26   | 45140   | CASELLE LLC                | 070125 CLOUD HOSTIN & SUPPORT-7   | INV-07835    | 01-6300-351        | OFFICE EXPENSE                | 1,463.17 |
| 02/06/26   | 45141   | COMED                      | 012426 ACCT#7675375000            | 012426-3750  | 01-6100-219        | ELECTRIC - STREET LIGHTS      | 2,794.39 |
| 02/06/26   | 45142   | COMED                      | 012426 ACCT#1257391222            | 012426-3912  | 01-6100-219        | ELECTRIC - STREET LIGHTS      | 175.01   |
| 02/06/26   | 45143   | COMED                      | 012926 ACCT#8834093000            | 012926-0930  | 01-6100-316        | UTILITIES                     | 58.16    |
| 02/06/26   | 45144   | COMED                      | 012926 ACCT#2884133000            | 012926-1330  | 01-6100-316        | UTILITIES                     | 48.95    |
| 02/06/26   | 45145   | COMED                      | 012926 ACCT#4226364000            | 012926-3640  | 01-6100-219        | ELECTRIC - STREET LIGHTS      | 285.79   |
| 02/06/26   | 45146   | COMED                      | 012926 ACCT#9332732000            | 012926-7320  | 01-6100-316        | UTILITIES                     | 42.08    |
| 02/06/26   | 45147   | COMED                      | 012926 ACCT#1518843000            | 012926-8430  | 01-6100-219        | ELECTRIC - STREET LIGHTS      | 36.47    |
| 02/06/26   | 45148   | COMED                      | 012926 ACCT#7752852000            | 012926-8520  | 01-6100-316        | UTILITIES                     | 54.03    |
| 02/06/26   | 45149   | CONSERV FS INC             | 012226 DIESELEX GOLD & FUEL OIL U | 122017437    | 01-6100-371        | FUEL                          | 533.33   |
| 02/06/26   | 45149   | CONSERV FS INC             | 012926 DIESELEX GOLD ULTRA & OIL  | 122017484    | 01-6100-371        | FUEL                          | 625.94   |
| 02/06/26   | 45150   | DAVID G ETERNO, ATTORNEY A | 013026 OFFSITE DOCKET REVIEW, O   | 10900        | 01-6200-212        | ADJUDICATION                  | 131.25   |
| 02/06/26   | 45151   | DEKALB CNTY LAW ENFORCE    | 021126 ANNUAL DUES & LUNCHES      | 021126       | 01-6200-321        | DUES & SUBSCRIPTIONS          | 145.00   |
| 02/06/26   | 45152   | ELBURN NAPA                | 010826 SYNTHETIC 5W20 OIL         | 971386       | 01-6100-241        | VEHICLE & EQUIPMENT MAINT.    | 84.76    |
| 02/06/26   | 45152   | ELBURN NAPA                | 010926 GAS FILLER NECK HOSE       | 971502       | 01-6100-241        | VEHICLE & EQUIPMENT MAINT.    | 103.19   |
| 02/06/26   | 45152   | ELBURN NAPA                | 012126 BATTERY                    | 972729       | 01-6100-241        | VEHICLE & EQUIPMENT MAINT.    | 159.36   |
| 02/06/26   | 45152   | ELBURN NAPA                | 012826 EP MOLY MP GRS CART        | 973485       | 01-6100-241        | VEHICLE & EQUIPMENT MAINT.    | 83.93    |
| 02/06/26   | 45153   | ELITE GARAGE DOOR SERVICE  | 011426 INSTALLED COMMERCIAL OPE   | 011426       | 01-6100-232        | MAINTENANCE TOWN GARAGE       | 1,950.00 |
| 02/06/26   | 45154   | ENVISION HEALTHCARE LLC    | 020126 ADMINISTRATION FEES        | 260171       | 01-6000-131        | EMPLOYEE HEALTH INSURANCE     | 207.00   |
| 02/06/26   | 45155   | EVERETT J PRESCOTT         | 020226 HOSTING SOLUTION           | 6602185      | 07-7400-311        | OFFICE EXPENSE                | 1,898.34 |
| 02/06/26   | 45156   | FOSTER & BUICK             | 011926 2025/2026 GENERAL COUNSEL  | 66323        | 01-6000-211        | LEGAL EXPENSE                 | 2,931.25 |
| 02/06/26   | 45156   | FOSTER & BUICK             | 011926 PD OFFICER GRIEVANCE       | 66323        | 01-6200-212        | ADJUDICATION                  | 1,356.25 |
| 02/06/26   | 45156   | FOSTER & BUICK             | 011926 IEPA ISSUE                 | 66323        | 06-7300-311        | OFFICE EXPENSE                | 87.50    |
| 02/06/26   | 45157   | HARRIS, ROBERT J., III     | 012826 CAR WASHES                 | 012426       | 01-6200-241        | VEHICLE MAINTENANCE           | 30.00    |
| 02/06/26   | 45158   | ILLINOIS COUNCIL OF POLICE | 01312026 UNION DUES-JANUARY 202   | 01312026     | 01-2140            | UNION DUES                    | 345.00   |
| 02/06/26   | 45159   | JUST ELEVATOR INSPECTION S | 011626 ANNUAL LIFT INSPECTION     | 10272        | 01-6000-331        | TRAVEL & TRAINING             | 140.00   |
| 02/06/26   | 45160   | LAUTERBACH & AMEN LLP      | 020226 PROFESSIONAL SERVICES-JA   | 114123       | 01-6000-214        | AUDIT & ACCOUNTING FEES       | 9,991.14 |
| 02/06/26   | 45160   | LAUTERBACH & AMEN LLP      | 020226 PROFESSIONAL SERVICES-JA   | 114123       | 06-7300-213        | OTHER CONSULTING FEES         | 1,563.54 |
| 02/06/26   | 45160   | LAUTERBACH & AMEN LLP      | 020226 PROFESSIONAL SERVICES-JA   | 114123       | 07-7400-213        | OTHER CONSULTING FEES         | 2,345.32 |

| Check Date | Check # | Payee                       | Description                       | Invoice #   | Invoice GL Account | Invoice GL Account Title    | Amount    |
|------------|---------|-----------------------------|-----------------------------------|-------------|--------------------|-----------------------------|-----------|
| 02/06/26   | 45161   | MENARDS                     | 012926 TOTES TO STORE BANNERS     | 50451       | 03-6500-840        | HOLIDAY DECORATIONS         | 15.96     |
| 02/06/26   | 45162   | METRONET                    | 012826 ACCT#1519708               | 012826      | 06-7300-311        | OFFICE EXPENSE              | 49.95     |
| 02/06/26   | 45162   | METRONET                    | 012826 ACCT#1519708               | 012826      | 07-7400-311        | OFFICE EXPENSE              | 49.95     |
| 02/06/26   | 45163   | MILLER, CANFIELD, PADDOCK   | 020426 VW TREATMENT PLANT ISSU    | 1729412     | 06-7300-211        | LEGAL/COLLECTION EXPENSE    | 1,155.00  |
| 02/06/26   | 45164   | OFFICE PRO                  | 010826 ENVELOPES, CARTRIDGES, C   | 754845-0    | 01-6000-312        | OFFICE SUPPLIES             | 589.82    |
| 02/06/26   | 45165   | PACE ANALYTICAL SERVICES L  | 013026 WATER TESTING              | 267202632   | 07-7400-345        | CHEMICALS & TESTING         | 307.50    |
| 02/06/26   | 45165   | PACE ANALYTICAL SERVICES L  | 013026 WATER TESTING              | 267202632   | 06-7300-345        | WASTEWATER TESTING          | 2,769.00  |
| 02/06/26   | 45166   | PINES COMPUTER CONSULTIN    | 122925 REMOTE LOGINS & LAPTOPS,   | 4981        | 01-6000-351        | OFFICE EQUIP/MAINT/SOFTWARE | 3,358.00  |
| 02/06/26   | 45166   | PINES COMPUTER CONSULTIN    | 122925 PC & MONITOR, ETC          | 4981        | 01-6200-351        | OFFICE EQUIP & MAINT        | 1,053.00  |
| 02/06/26   | 45166   | PINES COMPUTER CONSULTIN    | 122925 TOM'S PHONE                | 4981        | 01-6100-351        | OFFICE EQUIP & MAINT        | 120.00    |
| 02/06/26   | 45167   | Pitney Bowes Inc            | 012926 METER LEASE-#0017439373    | 3107638350  | 01-6000-351        | OFFICE EQUIP/MAINT/SOFTWARE | 190.20    |
| 02/06/26   | 45168   | PRINCIPAL LIFE INSURANCE C  | 011826 ACCT. 1048895-10001, EMPLO | 011826      | 01-2100            | HEALTH INS WITHHELD         | 331.25    |
| 02/06/26   | 45169   | ROYER ASPHALT PAVING        | 102225 GRAVEL SHAPE & PAVE-236 H  | 263         | 01-6100-811        | CAP OUTLAY: CONSTRUCT       | 11,830.00 |
| 02/06/26   | 45170   | SHAW MEDIA                  | 013126 HEARING NOTIFICATION       | 0126100251  | 01-6300-216        | ZONING ADMINISTRATION FEES  | 84.94     |
| 02/06/26   | 45171   | STAHL'S SERVICE & REPAIR IN | 020426 REPLACE FUSE HOLDER & RE   | 12729       | 06-7300-241        | M&O: VEH & EQUIP            | 624.50    |
| 02/06/26   | 45172   | VERIZON CONNECT FLEET US    | 020226 VEHICLE TRACKING SUBSCRI   | 3740000777  | 01-6100-314        | TELEPHONE                   | 87.25     |
| 02/06/26   | 45173   | WARD, MURRAY, PACE & JOHN   | 01312026 CASE#2024SC555-S SCHAIB  | 01312026    | 01-2120            | MISC DEDUCTION WITHHELD     | 1,900.42  |
| 02/06/26   | 45174   | WATER PRODUCTS CO           | 012826 ML3S SUBSURFACE LOC TRA    | 0333720     | 06-7300-218        | EQUIPMENT                   | 935.00    |
| 02/06/26   | 45175   | WATER REMEDIATION TECHNO    | 020126 WATER TREATMENT-W3         | 25266       | 07-7400-222        | RADIUM REMOVAL PROCESSING   | 6,924.72  |
| 02/06/26   | 45175   | WATER REMEDIATION TECHNO    | 020126 WATER TREATMENT-W4         | 25267       | 07-7400-222        | RADIUM REMOVAL PROCESSING   | 3,028.67  |
| 02/06/26   | 45176   | XEROX FINANCIAL SERVICES    | 012926 PD CONTRACT #211-4130738-  | 41544542    | 01-6200-315        | COPIES & PRINTING           | 24.72     |
| 02/06/26   | 45176   | XEROX FINANCIAL SERVICES    | 012626 CONTRACT BASE RATE #K-70   | IN6318570   | 01-6200-315        | COPIES & PRINTING           | 48.75     |
| 02/06/26   | 45177   | AT&T MOBILITY               | 012526 WIRELESS #287297264277     | 2872972642  | 01-6200-314        | TELEPHONE                   | 557.68    |
| 02/06/26   | 45178   | ATLAS BOBCAT, LLC           | 010326 RENTAL CONTRACT            | N13012      | 01-6100-245        | EQUIPMENT RENTAL            | 2,800.00  |
| 02/06/26   | 45178   | ATLAS BOBCAT, LLC           | 020226 SNOW RENTAL                | N13023      | 01-6100-245        | EQUIPMENT RENTAL            | 2,800.00  |
| 02/06/26   | 45179   | CASEY'S BUSINESS MASTERC    | 020526 FUEL                       | 020526      | 01-6200-371        | GAS & PETROLEUM             | 82.24     |
| 02/06/26   | 45180   | COMED                       | 013026 ACCT#2834093000            | 013026-0930 | 06-7300-221        | UTILITIES                   | 710.12    |
| 02/06/26   | 45181   | COMED                       | 013026 ACCT#9931174000            | 013026-1740 | 06-7300-221        | UTILITIES                   | 67.14     |
| 02/06/26   | 45182   | COMED                       | 013026 ACCT#0282314000            | 013026-3140 | 06-7300-221        | UTILITIES                   | 198.28    |
| 02/06/26   | 45183   | COMED                       | 013026 ACCT#4239393000            | 013026-3930 | 06-7300-221        | UTILITIES                   | 43.43     |
| 02/06/26   | 45184   | COMED                       | 013026 ACCT#3842452000            | 013026-4520 | 07-7400-221        | UTILITIES                   | 1,379.69  |
| 02/06/26   | 45185   | COMED                       | 013026 ACCT#1157557000            | 013026-5570 | 06-7300-221        | UTILITIES                   | 177.40    |
| 02/06/26   | 45186   | COMED                       | 013026 ACCT#2751575000            | 013026-5750 | 07-7400-221        | UTILITIES                   | 369.08    |
| 02/06/26   | 45187   | COMED                       | 013026 ACCT#6486757000            | 013026-7570 | 06-7300-221        | UTILITIES                   | 84.82     |
| 02/06/26   | 45188   | COMED                       | 013026 ACCT#1103985000            | 013026-9850 | 06-7300-221        | UTILITIES                   | 290.86    |
| 02/06/26   | 45189   | COMED                       | 020226 ACCT#1589242222            | 020226-2422 | 07-7400-221        | UTILITIES                   | 288.51    |
| 02/06/26   | 45190   | COMED                       | 020226 ACCT#4603382222            | 020226-3822 | 13-8000-840        | AIRPORT ROAD UTILITIES      | 23.38     |
| 02/06/26   | 45191   | COMED                       | 020226 ACCT#3761543000            | 020226-5430 | 07-7400-221        | UTILITIES                   | 7,157.74  |
| 02/06/26   | 45192   | COMED                       | 020226 ACCT#6348930100            | 020226-9301 | 06-7300-221        | UTILITIES                   | 12,263.84 |

| Check Date | Check # | Payee                     | Description                       | Invoice #   | Invoice GL Account | Invoice GL Account Title    | Amount   |
|------------|---------|---------------------------|-----------------------------------|-------------|--------------------|-----------------------------|----------|
| 02/20/26   | 45193   | COMED                     | 020426 ACCT#5627704000            | 020426-7040 | 06-7300-221        | UTILITIES                   | 46.05    |
| 02/20/26   | 45194   | DARGIS, LIN               | 020626 LYFT RIDE TO AIRPORT-TEXA  | 020626      | 01-6200-331        | TRAVEL & TRAINING           | 62.13    |
| 02/20/26   | 45195   | DEKALB COUNTY EDC         | 011226 MEMBERSHIP                 | 011226      | 03-6500-724        | DONATION: CO ECON DEV COMM  | 1,500.00 |
| 02/20/26   | 45196   | ENGINEERING RESOURCE ASS  | 020726 INV PERIOD 12/1/25-1/31/26 | 10          | 13-8000-840        | AIRPORT ROAD UTILITIES      | 6,459.24 |
| 02/20/26   | 45197   | FRONTIER                  | 020626 ACCT#815-756-2558-090623-5 | 020626-PD   | 01-6200-314        | TELEPHONE                   | 109.20   |
| 02/20/26   | 45197   | FRONTIER                  | 020626 ACCT#815-756-3030-090623-5 | 020626-TH   | 01-6000-314        | TELEPHONE                   | 247.97   |
| 02/20/26   | 45197   | FRONTIER                  | 020626 ACCT#815-756-9684-090623-5 | 020626-WS   | 06-7300-314        | TELEPHONE                   | 40.95    |
| 02/20/26   | 45197   | FRONTIER                  | 020626 ACCT#815-756-9684-090623-5 | 020626-WS   | 07-7400-314        | TELEPHONE                   | 40.95    |
| 02/20/26   | 45197   | FRONTIER                  | 021026 ACCT#217-021-0061-122818-5 | 021026-TOW  | 01-6200-314        | TELEPHONE                   | 153.44   |
| 02/20/26   | 45197   | FRONTIER                  | 021026 ACCT#217-021-0061-122818-5 | 021026-TOW  | 01-6000-314        | TELEPHONE                   | 152.17   |
| 02/20/26   | 45197   | FRONTIER                  | 021026 ACCT#217-021-0061-122818-5 | 021026-TOW  | 06-7300-311        | OFFICE EXPENSE              | 123.70   |
| 02/20/26   | 45198   | GARLISCH AUTOMOTIVE SERVI | 021726 WASHER PUMP & REPLACE TI   | 9472        | 01-6200-241        | VEHICLE MAINTENANCE         | 475.94   |
| 02/20/26   | 45199   | INTL CODE COUNCIL INC     | 01.12.26 ANNUAL MEMBERSHIP        | Q15.0004036 | 01-1350            | PREPAIDS                    | 170.00   |
| 02/20/26   | 45200   | KISHWAUKEE RIVER ECOSYST  | 022026 MEMBERSHIP RENEWAL-2026    | 021826      | 06-7300-311        | OFFICE EXPENSE              | 100.00   |
| 02/20/26   | 45201   | KLOTZ, KRISTINE           | 021826 MAIL BOX DAMAGE            | 021826      | 01-6100-591        | MISC EXPENSE                | 37.78    |
| 02/20/26   | 45202   | KSDisplays                | 020926 SECURITY ENVELOPES         | 0023737     | 01-6200-312        | OFFICE SUPPLIES             | 220.00   |
| 02/20/26   | 45203   | MENARDS                   | 020626 FILTERS                    | 50887       | 01-6100-242        | TOWN HALL MAINTENANCE       | 19.92    |
| 02/20/26   | 45203   | MENARDS                   | 021226 POSTS & MISC               | 51187       | 01-6100-591        | MISC EXPENSE                | 493.03   |
| 02/20/26   | 45203   | MENARDS                   | 021326 ROPE FOR CEMETARY FLAG     | 51236       | 01-6100-592        | CEMETERY EXPENSE            | 6.99     |
| 02/20/26   | 45204   | MERRY MAIDS               | 021026 CLEANING-1/27/26           | WO-1040528  | 01-6100-242        | TOWN HALL MAINTENANCE       | 93.00    |
| 02/20/26   | 45204   | MERRY MAIDS               | 021026 CLEANING-1/09/26           | WO-9604297  | 01-6100-242        | TOWN HALL MAINTENANCE       | 93.00    |
| 02/20/26   | 45205   | NCPERS GROUP LIFE INS     | 020126 LIFE INSURANCE PREMIUM-M   | 6231032026  | 01-2130            | LIFE INSURANCE WITHHELD     | 112.00   |
| 02/20/26   | 45206   | OFFICE PRO                | 021026 CUSTOM ADDRESS STAMP       | 757794-0    | 01-6000-312        | OFFICE SUPPLIES             | 17.16    |
| 02/20/26   | 45207   | RJ BOWERS DISTRIBUTORS IN | 012926 COMMERCIAL SERVICE & TRI   | 0309245     | 01-6100-241        | VEHICLE & EQUIPMENT MAINT.  | 475.00   |
| 02/20/26   | 45207   | RJ BOWERS DISTRIBUTORS IN | 020526 EL HOSE-LONGLIFE           | 0309265     | 01-6100-241        | VEHICLE & EQUIPMENT MAINT.  | 337.00   |
| 02/20/26   | 45208   | SHELL ENERGY SOLUTIONS R  | 020626 METER AT IRR RIG           | NE00000037  | 06-7300-221        | UTILITIES                   | 22.59    |
| 02/20/26   | 45209   | SUN LIFE ASSURANCE COMPA  | 021326 EMPLOYEE DENTAL INSURAN    | 021326      | 01-2100            | HEALTH INS WITHHELD         | 766.86   |
| 02/20/26   | 45210   | USABLUBOOK                | 020226 HACH FLOURIDE REAGENT      | INV0095106  | 07-7400-345        | CHEMICALS & TESTING         | 641.57   |
| 02/20/26   | 45211   | VERIZON WIRELESS          | 020126 MOBILE BROADBAND SERVIC    | 6134929992  | 01-6000-314        | TELEPHONE                   | 88.64    |
| 02/20/26   | 45211   | VERIZON WIRELESS          | 020126 MOBILE BROADBAND SERVIC    | 6134929992  | 01-6300-314        | TELEPHONE                   | 185.91   |
| 02/20/26   | 45211   | VERIZON WIRELESS          | 020126 MOBILE BROADBAND SERVIC    | 6134929992  | 07-7400-314        | TELEPHONE                   | 114.48   |
| 02/20/26   | 45211   | VERIZON WIRELESS          | 020126 MOBILE BROADBAND SERVIC    | 6134929992  | 06-7300-314        | TELEPHONE                   | 69.39    |
| 02/20/26   | 45211   | VERIZON WIRELESS          | 020126 MOBILE BROADBAND SERVIC    | 6134929992  | 01-6100-314        | TELEPHONE                   | 223.92   |
| 02/20/26   | 45212   | XEROX FINANCIAL SERVICES  | 021826 CONTRACT #211-4186552-001  | 41656606    | 01-6000-351        | OFFICE EQUIP/MAINT/SOFTWARE | 168.32   |
| 02/28/26   | 5259    | ADOBE EXPORT PDF          | 020826 ACROBAT LICENSES-7         | AB06752900  | 01-6000-321        | DUES & SUBSCRIPTIONS        | 1,439.40 |
| 02/28/26   | 5259    | ADOBE EXPORT PDF          | 020826 ACROBAT LICENSES-7         | AB06752900  | 01-6200-351        | OFFICE EQUIP & MAINT        | 575.76   |
| 02/28/26   | 5260    | DoubleTree by Hilton      | 020626 DALLAS CONFERENCE-CHIEF    | 87943721    | 01-6200-331        | TRAVEL & TRAINING           | 444.44   |
| 02/28/26   | 5261    | ENVISION HEALTHCARE LLC   | 021026 EMPLOYEE HRA REIMBURSE     | 021026      | 01-6000-131        | EMPLOYEE HEALTH INSURANCE   | 130.26   |
| 02/28/26   | 5262    | INTERMEDIA                | 020126 ARCHIVING & MICROSOFT 365  | 2602047167  | 01-6000-351        | OFFICE EQUIP/MAINT/SOFTWARE | 387.00   |

| Check Date | Check # | Payee                     | Description                     | Invoice #  | Invoice GL Account | Invoice GL Account Title    | Amount    |
|------------|---------|---------------------------|---------------------------------|------------|--------------------|-----------------------------|-----------|
| 02/28/26   | 5263    | MICROSOFT ONLINE          | 021126 ONLINE SERVICES          | E0200YF3PY | 01-6000-351        | OFFICE EQUIP/MAINT/SOFTWARE | 123.75    |
| 02/28/26   | 5264    | US POSTAL SERVICE         | 020226 WATER BILLING POSTAGE    | 020226     | 06-7300-311        | OFFICE EXPENSE              | 423.03    |
| 02/28/26   | 5264    | US POSTAL SERVICE         | 020226 WATER BILLING POSTAGE    | 020226     | 07-7400-311        | OFFICE EXPENSE              | 423.04    |
| 02/28/26   | 5265    | ZIFT, LLC                 | 013126 ZIFT PROCESSING FEES FOR | 013126     | 06-7300-311        | OFFICE EXPENSE              | 6.00      |
| 02/28/26   | 5265    | ZIFT, LLC                 | 013126 ZIFT PROCESSING FEES FOR | 013126     | 07-7400-311        | OFFICE EXPENSE              | 6.00      |
| 02/28/26   | 5266    | HUMANA INSURANCE CO       | 011926 VISION INS PREMIUMS      | 981752077  | 01-2100            | HEALTH INS WITHHELD         | 188.35    |
| 02/28/26   | 5267    | DEKALB COUNTY HEALTH DEP  | 022026 HEP SHOTS-VINCE & NOAH   | 022026     | 01-6000-134        | Employee Inoculations       | 368.10    |
| 02/28/26   | 5268    | PITNEY BOWES PURCHASE PO  | 021526 POSTAGE                  | 021526-1   | 01-6300-351        | OFFICE EXPENSE              | 2.83      |
| 02/28/26   | 5268    | PITNEY BOWES PURCHASE PO  | 021526 POSTAGE                  | 021526-1   | 01-6000-313        | POSTAGE                     | 96.22     |
| 02/28/26   | 5268    | PITNEY BOWES PURCHASE PO  | 021526 POSTAGE                  | 021526-1   | 01-6200-313        | POSTAGE                     | 26.42     |
| 02/28/26   | 5268    | PITNEY BOWES PURCHASE PO  | 021526 POSTAGE                  | 021526-1   | 07-7400-311        | OFFICE EXPENSE              | 24.53     |
| 02/28/26   | 5269    | ENVISION HEALTHCARE LLC   | 022526 EMPLOYEE HRA REIMBURSE   | 022526     | 01-6000-131        | EMPLOYEE HEALTH INSURANCE   | 683.26    |
| 02/28/26   | 5270    | WEX BANK                  | 021526 FUEL PURCHASES           | 110582355  | 01-6200-371        | GAS & PETROLEUM             | 864.59    |
| 02/28/26   | 5270    | WEX BANK                  | 021526 CAR WASHES               | 110582355  | 01-6200-241        | VEHICLE MAINTENANCE         | 81.00     |
| 02/28/26   | 5270    | WEX BANK                  | 021526 FUEL PURCHASES           | 110582355  | 01-6100-371        | FUEL                        | 216.39    |
| 02/28/26   | 5270    | WEX BANK                  | 021526 FUEL PURCHASES           | 110582355  | 01-6300-371        | GASOLINE                    | 160.45    |
| 02/28/26   | 5270    | WEX BANK                  | 021526 FUEL PURCHASES           | 110582355  | 06-7300-371        | GAS & PETROLEUM             | 174.91    |
| 02/28/26   | 5270    | WEX BANK                  | 021526 FUEL PURCHASES           | 110582355  | 07-7400-371        | GAS & PETROLEUM             | 408.14    |
| 02/28/26   | 5271    | BLUECROSS BLUESHIELD OF I | 021326 EMPLOYEE HEALTH INSURAN  | 021326     | 01-2100            | HEALTH INS WITHHELD         | 23,043.84 |
| 02/28/26   | 5272    | IIMC                      | 022626 IIMC CONFERENCE-RENO-C A | 022626     | 01-6000-331        | TRAVEL & TRAINING           | 750.00    |
| 02/28/26   | 5273    | BACKBLAZE                 | 022626 B2 CLOUD STORAGE         | C2034EBF5  | 01-6000-351        | OFFICE EQUIP/MAINT/SOFTWARE | 3.86      |

Total 02/26:

151,599.97

Grand Totals:

151,599.97

Funds: #01 = General Fund, #02 = Motor Fuel Tax, #03 = Capital Improvement Fund, #04 = Economic Development Fund, #05 = Special Project Fund, #06 = Sewer System, #07 = Water System, #12 = Police Department, #13 = Restricted Assets Fund, #14 = TIF FUND

General Fund Departments: #01-6000 = Administration, #01-6100 = Operations & Maintenance, #01-6300 = Engineering, Zoning & Building

## Town of Cortland

### Cash Summaries

Month Ending:

February 28, 2026

|                                    | <u>General</u>  | <u>MFT</u>      | <u>CIF</u>      | <u>Sewer</u>    | <u>Water</u>    | <u>RAF</u>      | <u>TIF</u>      | <u>Total</u>     |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| <b>Beginning Cash</b>              | \$ 507,274.63   | \$ 1,010,595.17 | \$ 1,390,793.61 | \$ 3,490,279.15 | \$ 1,582,929.70 | \$ 1,915,794.21 | \$ 1,688,602.38 | \$ 11,586,268.85 |
| <b>Revenue over Expenses:</b>      | \$ (113,134.14) | \$ 20,272.46    | \$ 45,423.80    | \$ 21,998.31    | \$ (29,595.52)  | \$ 2,869.19     | \$ 4,863.72     | \$ (47,302.18)   |
| <b>Receivables</b>                 |                 |                 |                 |                 |                 |                 |                 |                  |
| Prev month                         | \$ 84,069.26    | \$ -            | \$ 24,051.14    | \$ 155,873.79   | \$ 150,696.30   | \$ -            | \$ -            | \$ 414,690.49    |
| Current month                      | 83,950.84       | -               | 24,051.14       | 30,348.61       | 32,914.82       | -               | -               | 171,265.41       |
| <b>Change in receivables</b>       | \$ 118.42       | \$ -            | \$ -            | \$ 125,525.18   | \$ 117,781.48   | \$ -            | \$ -            | \$ 243,425.08    |
| Less: non-expense<br>AJE for Audit |                 | \$ -            |                 |                 |                 | \$ -            | \$ -            | \$ -             |
| <b>Payables</b>                    |                 |                 |                 |                 |                 |                 |                 |                  |
| Prev month                         | \$ 32,144.67    | \$ -            | \$ 23,315.82    | \$ 614,771.05   | \$ 121,329.51   | \$ 985,252.68   | \$ -            | \$ 1,776,813.73  |
| Current month                      | \$ 31,401.61    | \$ -            | \$ 23,315.82    | \$ 614,771.05   | \$ 121,329.51   | \$ 992,306.37   | \$ -            | \$ 1,783,124.36  |
| <b>Change in Payables</b>          | \$ (743.06)     | \$ -            | \$ -            | \$ -            | \$ -            | \$ 7,053.69     | \$ -            | \$ 6,310.63      |
| <b>Ending Cash</b>                 | \$ 393,515.85   | \$ 1,030,867.63 | \$ 1,436,217.41 | \$ 3,637,802.64 | \$ 1,671,115.66 | \$ 1,925,717.09 | \$ 1,693,466.10 | \$ 11,788,702.38 |
| <b>Per Cash</b>                    |                 |                 |                 |                 |                 |                 |                 |                  |
| <b>Trial Balance:</b>              | \$ 393,515.85   | \$ 1,030,867.63 | \$ 1,436,217.41 | \$ 3,637,802.64 | \$ 1,671,115.66 | \$ 1,925,717.09 | \$ 1,693,466.10 | \$ 11,788,702.38 |

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

GENERAL FUND

|                                      |                                 | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEARNED     | PCNT  |
|--------------------------------------|---------------------------------|---------------|------------|------------|--------------|-------|
| <u>PROPERTY TAX</u>                  |                                 |               |            |            |              |       |
| 01-4052                              | RE TAX - CORPORATE LEVY         | .00           | 517,267.90 | 510,000.00 | ( 7,267.90)  | 101.4 |
| 01-4055                              | PROPERTY TAX-POLICE             | .00           | 223,168.44 | 219,000.00 | ( 4,168.44)  | 101.9 |
| 01-4058                              | RE TAX - IMRF LEVY              | .00           | 54,977.13  | 52,000.00  | ( 2,977.13)  | 105.7 |
| 01-4059                              | RE TAX - SOC SEC LEVY           | .00           | 51,979.06  | 50,000.00  | ( 1,979.06)  | 104.0 |
|                                      | TOTAL PROPERTY TAX              | .00           | 847,392.53 | 831,000.00 | ( 16,392.53) | 102.0 |
| <u>FINES &amp; FORFEITURES</u>       |                                 |               |            |            |              |       |
| 01-4062                              | COURT FINES                     | 412.00        | 4,435.47   | 6,500.00   | 2,064.53     | 68.2  |
|                                      | TOTAL FINES & FORFEITURES       | 412.00        | 4,435.47   | 6,500.00   | 2,064.53     | 68.2  |
| <u>ROAD &amp; BRIDGE TAX</u>         |                                 |               |            |            |              |       |
| 01-4071                              | ROAD & BRIDGE TAX REV           | .00           | 15,255.06  | 17,500.00  | 2,244.94     | 87.2  |
|                                      | TOTAL ROAD & BRIDGE TAX         | .00           | 15,255.06  | 17,500.00  | 2,244.94     | 87.2  |
| <u>BUILDING &amp; ZONING PERMITS</u> |                                 |               |            |            |              |       |
| 01-4081                              | BUILDING & ZONING PERMITS       | .00           | 250.00     | 60,000.00  | 59,750.00    | .4    |
| 01-4082                              | ZONING PERMITS                  | 625.00        | 3,925.00   | .00        | ( 3,925.00)  | .0    |
| 01-4083                              | BUILDING PERMITS                | 2,983.50      | 54,692.46  | .00        | ( 54,692.46) | .0    |
| 01-4084                              | SITE GRADING PLAN REVIEW        | 200.00        | 4,100.00   | .00        | ( 4,100.00)  | .0    |
|                                      | TOTAL BUILDING & ZONING PERMITS | 3,808.50      | 62,967.46  | 60,000.00  | ( 2,967.46)  | 105.0 |
| <u>LAND/CASH REVENUE</u>             |                                 |               |            |            |              |       |
| 01-4099                              | LAND/CASH - TOWN SERVICES       | 700.00        | 9,800.00   | .00        | ( 9,800.00)  | .0    |
|                                      | TOTAL LAND/CASH REVENUE         | 700.00        | 9,800.00   | .00        | ( 9,800.00)  | .0    |
| <u>INCOME TAX REVENUE</u>            |                                 |               |            |            |              |       |
| 01-4101                              | STATE INCOME TAX REVENUE        | 67,048.81     | 678,619.28 | 740,000.00 | 61,380.72    | 91.7  |
|                                      | TOTAL INCOME TAX REVENUE        | 67,048.81     | 678,619.28 | 740,000.00 | 61,380.72    | 91.7  |

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

GENERAL FUND

|                                     |   | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEARNED   | PCNT  |
|-------------------------------------|---|---------------|------------|------------|------------|-------|
| <u>SALES TAX</u>                    |   |               |            |            |            |       |
| 01-4122                             | SALES TAX                                 | 26,347.70     | 221,869.39 | 320,000.00 | 98,130.61  | 69.3  |
| 01-4123                             | LOCAL USE TAX                             | 2,589.05      | 28,147.45  | 220,000.00 | 191,852.55 | 12.8  |
|                                     | <b>TOTAL SALES TAX</b>                    | 28,936.75     | 250,016.84 | 540,000.00 | 289,983.16 | 46.3  |
| <u>REPLACEMENT TAX - STATE</u>      |   |               |            |            |            |       |
| 01-4141                             | REPLACEMENT TAX - STATE                   | .00           | 1,524.30   | 2,375.00   | 850.70     | 64.2  |
| 01-4142                             | VIDEO GAMING TAX - STATE                  | 2,007.71      | 16,840.24  | 25,000.00  | 8,159.76   | 67.4  |
| 01-4143                             | CANNABIS USE TAX - STATE                  | 530.44        | 4,952.91   | 6,500.00   | 1,547.09   | 76.2  |
|                                     | <b>TOTAL REPLACEMENT TAX - STATE</b>      | 2,538.15      | 23,317.45  | 33,875.00  | 10,557.55  | 68.8  |
| <u>OTHER PERMITS</u>                |   |               |            |            |            |       |
| 01-4151                             | OTHER PERMITS                             | .00           | .00        | 700.00     | 700.00     | .0    |
| 01-4153                             | LIQUOR LICENSES                           | .00           | .00        | 1,000.00   | 1,000.00   | .0    |
| 01-4154                             | PARK RENTAL                               | .00           | .00        | 50.00      | 50.00      | .0    |
| 01-4155                             | NON-HIGHWAY VEHICLES PERMIT               | 50.00         | 300.00     | 500.00     | 200.00     | 60.0  |
| 01-4156                             | SOLICITORS PERMIT                         | 25.00         | 200.00     | 350.00     | 150.00     | 57.1  |
|                                     | <b>TOTAL OTHER PERMITS</b>                | 75.00         | 500.00     | 2,600.00   | 2,100.00   | 19.2  |
| <u>DONATIONS</u>                    |   |               |            |            |            |       |
| 01-4166                             | CEMETERY RECEIPTS                         | .00           | 300.00     | 300.00     | .00        | 100.0 |
|                                     | <b>TOTAL DONATIONS</b>                    | .00           | 300.00     | 300.00     | .00        | 100.0 |
| <u>FRANCHISE FEES</u>               |   |               |            |            |            |       |
| 01-4181                             | FRANCHISE FEES                            | .00           | 14,217.81  | 30,000.00  | 15,782.19  | 47.4  |
|                                     | <b>TOTAL FRANCHISE FEES</b>               | .00           | 14,217.81  | 30,000.00  | 15,782.19  | 47.4  |
| <u>SIMPLIFIED TELECOM TAX (IMF)</u> |   |               |            |            |            |       |
| 01-4201                             | SIMPLIFIED TELECOMM TAX (IMF)             | 538.81        | 4,370.62   | 6,000.00   | 1,629.38   | 72.8  |
|                                     | <b>TOTAL SIMPLIFIED TELECOM TAX (IMF)</b> | 538.81        | 4,370.62   | 6,000.00   | 1,629.38   | 72.8  |

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

GENERAL FUND

|                                   |                                  | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | UNEARNED    | PCNT  |
|-----------------------------------|----------------------------------|---------------|--------------|--------------|-------------|-------|
| <u>CORTLAND HISTORY BOOK</u>      |                                  |               |              |              |             |       |
| 01-4851                           | CORTLAND HISTORY BOOK            | .00           | 50.00        | 50.00        | .00         | 100.0 |
|                                   | TOTAL CORTLAND HISTORY BOOK      | .00           | 50.00        | 50.00        | .00         | 100.0 |
| <u>REIMBURSEMENTS</u>             |                                  |               |              |              |             |       |
| 01-4901                           | REIMBURSEMENTS                   | .00           | .00          | 1,000.00     | 1,000.00    | .0    |
| 01-4909                           | REIMBURSEMENTS - OTHER           | .00           | 2,838.05     | .00          | ( 2,838.05) | .0    |
|                                   | TOTAL REIMBURSEMENTS             | .00           | 2,838.05     | 1,000.00     | ( 1,838.05) | 283.8 |
| <u>MISCELLANEOUS REVENUE</u>      |                                  |               |              |              |             |       |
| 01-4990                           | MISC REV PD REPORTS              | 10.00         | 110.00       | .00          | ( 110.00)   | .0    |
| 01-4991                           | MISC REVENUE                     | ( 288.42)     | 667.16       | 1,000.00     | 332.84      | 66.7  |
| 01-4996                           | BUSINESS LICENSES                | 125.00        | 1,425.00     | 1,200.00     | ( 225.00)   | 118.8 |
|                                   | TOTAL MISCELLANEOUS REVENUE      | ( 153.42)     | 2,202.16     | 2,200.00     | ( 2.16)     | 100.1 |
| <u>INTEREST ON INVESTMENT</u>     |                                  |               |              |              |             |       |
| 01-8011                           | INTEREST ON INVESTMENT           | 980.76        | 8,505.87     | 24,000.00    | 15,494.13   | 35.4  |
|                                   | TOTAL INTEREST ON INVESTMENT     | 980.76        | 8,505.87     | 24,000.00    | 15,494.13   | 35.4  |
| <u>TRANSFERS FROM OTHER FUNDS</u> |                                  |               |              |              |             |       |
| 01-8101                           | TRANSFERS FROM OTHER FUNDS       | .00           | 705,832.00   | 765,686.00   | 59,854.00   | 92.2  |
|                                   | TOTAL TRANSFERS FROM OTHER FUNDS | .00           | 705,832.00   | 765,686.00   | 59,854.00   | 92.2  |
|                                   | TOTAL FUND REVENUE               | 104,885.36    | 2,630,620.60 | 3,060,711.00 | 430,090.40  | 86.0  |

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

GENERAL FUND

|                       |                              | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET            | UNEXPENDED       | PCNT        |
|-----------------------|------------------------------|------------------|-------------------|-------------------|------------------|-------------|
| <u>ADMINISTRATION</u> |                              |                  |                   |                   |                  |             |
| 01-6000-110           | SALARIES - ELECTED OFFICIALS | 9,734.53         | 105,505.58        | 128,100.00        | 22,594.42        | 82.4        |
| 01-6000-119           | SALARIES - CLERICAL WORKERS  | 10,235.20        | 69,000.74         | 59,500.00         | ( 9,500.74)      | 116.0       |
| 01-6000-131           | EMPLOYEE HEALTH INSURANCE    | 4,122.94         | 38,927.97         | 30,600.00         | ( 8,327.97)      | 127.2       |
| 01-6000-133           | IMRF CONTRIBUTION            | 1,470.52         | 12,171.95         | 12,200.00         | 28.05            | 99.8        |
| 01-6000-134           | EMPLOYEE INOCULATIONS        | 368.10           | 736.20            | 1,000.00          | 263.80           | 73.6        |
| 01-6000-193           | PAYROLL TAXES                | 1,521.25         | 13,313.56         | 13,500.00         | 186.44           | 98.6        |
| 01-6000-211           | LEGAL EXPENSE                | 2,931.25         | 18,741.19         | 40,000.00         | 21,258.81        | 46.9        |
| 01-6000-214           | AUDIT & ACCOUNTING FEES      | 9,991.14         | 107,440.26        | 127,000.00        | 19,559.74        | 84.6        |
| 01-6000-312           | OFFICE SUPPLIES              | 663.46           | 4,328.63          | 5,000.00          | 671.37           | 86.6        |
| 01-6000-313           | POSTAGE                      | 96.22            | 702.80            | 1,800.00          | 1,097.20         | 39.0        |
| 01-6000-314           | TELEPHONE                    | 488.78           | 12,244.46         | 14,500.00         | 2,255.54         | 84.4        |
| 01-6000-315           | COPIES & PRINTING            | .00              | 330.00            | .00               | ( 330.00)        | .0          |
| 01-6000-318           | ADVERTISING                  | .00              | 1,536.64          | .00               | ( 1,536.64)      | .0          |
| 01-6000-321           | DUES & SUBSCRIPTIONS         | 17,092.74        | 26,955.67         | 25,000.00         | ( 1,955.67)      | 107.8       |
| 01-6000-331           | TRAVEL & TRAINING            | 890.00           | 4,776.75          | 8,500.00          | 3,723.25         | 56.2        |
| 01-6000-351           | OFFICE EQUIP/MAINT/SOFTWARE  | ( 2,500.30)      | 22,222.88         | 25,000.00         | 2,777.12         | 88.9        |
| 01-6000-421           | COMMUNITY PROGRAMS           | .00              | 20,000.00         | 20,000.00         | .00              | 100.0       |
| 01-6000-511           | INSURANCE EXPENSE            | .00              | 17,546.36         | 23,175.00         | 5,628.64         | 75.7        |
| 01-6000-531           | REAL ESTATE TAXES            | .00              | 40.00             | 4,850.00          | 4,810.00         | .8          |
| 01-6000-591           | MISC EXPENSE                 | 80.00            | 1,760.00          | 1,600.00          | ( 160.00)        | 110.0       |
| 01-6000-812           | CAP OUTLAY: EQUIP & FURN     | .00              | 3,240.00          | 4,400.00          | 1,160.00         | 73.6        |
|                       | <b>TOTAL ADMINISTRATION</b>  | <b>57,185.83</b> | <b>481,521.64</b> | <b>545,725.00</b> | <b>64,203.36</b> | <b>88.2</b> |

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

GENERAL FUND

|                     |                               | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET            | UNEXPENDED        | PCNT        |
|---------------------|-------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| <u>PUBLIC WORKS</u> |                               |                  |                   |                   |                   |             |
| 01-6100-118         | SALARIES - MAINT WORKERS      | 21,117.83        | 223,972.14        | 255,325.00        | 31,352.86         | 87.7        |
| 01-6100-131         | EMPLOYEE HEALTH INSURANCE     | 4,458.32         | 39,782.32         | 56,150.00         | 16,367.68         | 70.9        |
| 01-6100-133         | IMRF CONTRIBUTION             | 1,919.62         | 19,376.36         | 22,385.00         | 3,008.64          | 86.6        |
| 01-6100-193         | PAYROLL TAXES                 | 1,615.52         | 17,134.12         | 18,920.00         | 1,785.88          | 90.6        |
| 01-6100-197         | DRUG/ALCOHOL PROGRAMS         | .00              | 715.00            | 800.00            | 85.00             | 89.4        |
| 01-6100-198         | UNIFORMS                      | .00              | 650.09            | 1,600.00          | 949.91            | 40.6        |
| 01-6100-218         | MAINTENANCE - STREET LIGHTS   | .00              | .00               | 5,000.00          | 5,000.00          | .0          |
| 01-6100-219         | ELECTRIC - STREET LIGHTS      | 3,291.66         | 28,673.48         | 36,500.00         | 7,826.52          | 78.6        |
| 01-6100-220         | ROAD SALT                     | .00              | 32,708.61         | 35,000.00         | 2,291.39          | 93.5        |
| 01-6100-221         | ROAD SIGNS                    | .00              | 3,853.60          | 9,000.00          | 5,146.40          | 42.8        |
| 01-6100-222         | RAILROAD CROSSING MAINTENANCE | .00              | 722.70            | 1,000.00          | 277.30            | 72.3        |
| 01-6100-224         | STREET REPAIR MATERIALS       | .00              | 2,975.73          | 24,000.00         | 21,024.27         | 12.4        |
| 01-6100-226         | TOOLS AND HARDWARE            | .00              | 3,117.72          | 3,000.00          | ( 117.72)         | 103.9       |
| 01-6100-227         | SMALL EQUIPMENT PURCHASES     | .00              | .00               | 10,000.00         | 10,000.00         | .0          |
| 01-6100-232         | MAINTENANCE TOWN GARAGE       | 1,950.00         | 11,340.34         | 6,000.00          | ( 5,340.34)       | 189.0       |
| 01-6100-235         | PARKS - EQUIPMENT MAINTENANCE | 972.08           | 6,363.29          | 20,000.00         | 13,636.71         | 31.8        |
| 01-6100-239         | NUISANCE MOWING               | .00              | .00               | 1,000.00          | 1,000.00          | .0          |
| 01-6100-241         | VEHICLE & EQUIPMENT MAINT.    | 1,361.24         | 29,611.39         | 40,000.00         | 10,388.61         | 74.0        |
| 01-6100-242         | TOWN HALL MAINTENANCE         | 205.92           | 10,602.64         | 6,000.00          | ( 4,602.64)       | 176.7       |
| 01-6100-245         | EQUIPMENT RENTAL              | 5,600.00         | 13,300.00         | 20,000.00         | 6,700.00          | 66.5        |
| 01-6100-255         | STORM SEWER REPAIRS           | .00              | .00               | 7,000.00          | 7,000.00          | .0          |
| 01-6100-258         | FORESTRY                      | .00              | 4,102.00          | 12,000.00         | 7,898.00          | 34.2        |
| 01-6100-312         | OFFICE SUPPLIES               | .00              | 84.75             | 1,000.00          | 915.25            | 8.5         |
| 01-6100-314         | TELEPHONE                     | 311.17           | 3,135.82          | 4,500.00          | 1,364.18          | 69.7        |
| 01-6100-316         | UTILITIES                     | 203.22           | 5,901.19          | 8,000.00          | 2,098.81          | 73.8        |
| 01-6100-331         | TRAVEL AND TRAINING           | .00              | .00               | 4,000.00          | 4,000.00          | .0          |
| 01-6100-351         | OFFICE EQUIP & MAINT          | 120.00           | 1,780.90          | 2,000.00          | 219.10            | 89.1        |
| 01-6100-371         | FUEL                          | 1,375.66         | 16,059.08         | 25,000.00         | 8,940.92          | 64.2        |
| 01-6100-492         | IPRF SAFETY GRANT             | .00              | 165.75            | 2,500.00          | 2,334.25          | 6.6         |
| 01-6100-511         | INSURANCE EXPENSE             | .00              | 32,872.38         | 44,000.00         | 11,127.62         | 74.7        |
| 01-6100-522         | FEES/PERMITS                  | .00              | 1,000.00          | 2,000.00          | 1,000.00          | 50.0        |
| 01-6100-525         | TECHNOLOGY UPGRADES           | .00              | .00               | 2,000.00          | 2,000.00          | .0          |
| 01-6100-591         | MISC EXPENSE                  | 530.81           | 3,875.81          | 500.00            | ( 3,375.81)       | 775.2       |
| 01-6100-592         | CEMETERY EXPENSE              | 6.99             | 6.99              | 2,000.00          | 1,993.01          | .4          |
| 01-6100-611         | PRINCIPAL PAYMENTS            | .00              | 46,346.69         | 46,565.00         | 218.31            | 99.5        |
| 01-6100-621         | INTEREST EXPENSE              | .00              | 13,507.31         | 13,289.00         | ( 218.31)         | 101.6       |
| 01-6100-811         | CAP OUTLAY: CONSTRUCT         | 11,830.00        | 42,343.74         | 82,282.00         | 39,938.26         | 51.5        |
|                     | <b>TOTAL PUBLIC WORKS</b>     | <b>56,870.04</b> | <b>616,081.94</b> | <b>830,316.00</b> | <b>214,234.06</b> | <b>74.2</b> |

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

GENERAL FUND

|                          |                                | PERIOD ACTUAL    | YTD ACTUAL          | BUDGET              | UNEXPENDED        | PCNT        |
|--------------------------|--------------------------------|------------------|---------------------|---------------------|-------------------|-------------|
| <u>POLICE DEPARTMENT</u> |                                |                  |                     |                     |                   |             |
| 01-6200-114              | SALARIES - REGULAR             | 53,780.92        | 597,804.66          | 653,100.00          | 55,295.34         | 91.5        |
| 01-6200-115              | SALARIES - SPECIAL ASSIGNMENT  | 7,530.12         | 89,558.17           | 94,200.00           | 4,641.83          | 95.1        |
| 01-6200-116              | SALARIES - OVERTIME            | .00              | 733.84              | .00                 | ( 733.84)         | .0          |
| 01-6200-131              | EMPLOYEE HEALTH INS            | 9,019.68         | 89,639.49           | 110,100.00          | 20,460.51         | 81.4        |
| 01-6200-133              | IMRF CONTRIBUTION              | 5,349.46         | 58,320.64           | 59,500.00           | 1,179.36          | 98.0        |
| 01-6200-193              | PAYROLL TAXES                  | 4,543.35         | 51,083.56           | 58,350.00           | 7,266.44          | 87.6        |
| 01-6200-198              | UNIFORMS                       | .00              | 1,011.52            | 5,000.00            | 3,988.48          | 20.2        |
| 01-6200-199              | UNIFORM ALLOWANCE              | .00              | 4,048.27            | 5,000.00            | 951.73            | 81.0        |
| 01-6200-211              | LEGAL EXPENSE                  | .00              | .00                 | 1,500.00            | 1,500.00          | .0          |
| 01-6200-212              | ADJUDICATION                   | 1,487.50         | 4,287.50            | 3,500.00            | ( 787.50)         | 122.5       |
| 01-6200-240              | EQUIPMENT PURCHASES & MAINT    | .00              | 6,908.41            | 12,500.00           | 5,591.59          | 55.3        |
| 01-6200-241              | VEHICLE MAINTENANCE            | 614.51           | 14,652.07           | 10,000.00           | ( 4,652.07)       | 146.5       |
| 01-6200-242              | OFFICE MAINTENANCE             | .00              | 640.13              | 2,000.00            | 1,359.87          | 32.0        |
| 01-6200-243              | TASER INSTALLMENT CONTRACT     | .00              | .00                 | 6,300.00            | 6,300.00          | .0          |
| 01-6200-261              | TELECOMMUNICATIONS SERVICE     | .00              | 67,786.57           | 70,000.00           | 2,213.43          | 96.8        |
| 01-6200-312              | OFFICE SUPPLIES                | 231.18           | 983.03              | 1,500.00            | 516.97            | 65.5        |
| 01-6200-313              | POSTAGE                        | 26.42            | 272.24              | 250.00              | ( 22.24)          | 108.9       |
| 01-6200-314              | TELEPHONE                      | 820.32           | 9,895.33            | 15,500.00           | 5,604.67          | 63.8        |
| 01-6200-315              | COPIES & PRINTING              | 73.47            | 885.79              | 2,000.00            | 1,114.21          | 44.3        |
| 01-6200-316              | UTILITIES                      | .00              | 1,065.94            | 2,500.00            | 1,434.06          | 42.6        |
| 01-6200-317              | BUSINESS FORMS EXPENSE         | .00              | 60.00               | 2,500.00            | 2,440.00          | 2.4         |
| 01-6200-321              | DUES & SUBSCRIPTIONS           | ( 85.56)         | 18,230.79           | 40,000.00           | 21,769.21         | 45.6        |
| 01-6200-331              | TRAVEL & TRAINING              | 506.57           | 4,859.84            | 10,000.00           | 5,140.16          | 48.6        |
| 01-6200-332              | FIREARMS & TACTICAL TRAINING   | .00              | 2,147.00            | 9,000.00            | 6,853.00          | 23.9        |
| 01-6200-351              | OFFICE EQUIP & MAINT           | 1,628.76         | 3,319.74            | 4,500.00            | 1,180.26          | 73.8        |
| 01-6200-361              | DUI PREVENTION EQUIP           | .00              | .00                 | 2,000.00            | 2,000.00          | .0          |
| 01-6200-371              | GAS & PETROLEUM                | 946.83           | 12,425.65           | 18,000.00           | 5,574.35          | 69.0        |
| 01-6200-421              | COMMUNITY PROGRAMS             | .00              | 2,001.71            | 1,500.00            | ( 501.71)         | 133.5       |
| 01-6200-511              | INSURANCE EXP                  | .00              | 33,720.46           | 39,600.00           | 5,879.54          | 85.2        |
| 01-6200-512              | LEGAL - UNION                  | .00              | 131.25              | .00                 | ( 131.25)         | .0          |
| 01-6200-550              | TECHNOLOGY UPGRADES            | .00              | 360.00              | 5,000.00            | 4,640.00          | 7.2         |
| 01-6200-591              | MISC EXPENSE                   | .00              | 773.67              | 3,000.00            | 2,226.33          | 25.8        |
| 01-6200-812              | CAP OUTLAY: EQUIP/FURN         | .00              | .00                 | 7,150.00            | 7,150.00          | .0          |
| 01-6200-814              | CAP OUTLAY: VEHICLE            | .00              | .00                 | 70,000.00           | 70,000.00         | .0          |
| 01-6200-821              | CAP OUTLAY: BLDG IMPR          | .00              | .00                 | 5,000.00            | 5,000.00          | .0          |
|                          | <b>TOTAL POLICE DEPARTMENT</b> | <b>86,473.53</b> | <b>1,077,607.27</b> | <b>1,330,050.00</b> | <b>252,442.73</b> | <b>81.0</b> |

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

GENERAL FUND

|   | PERIOD ACTUAL | YTD ACTUAL   | BUDGET        | UNEXPENDED    | PCNT  |
|---|---------------|--------------|---------------|---------------|-------|
| <u>ENGINEERING &amp; ZONING</u>         |               |              |               |               |       |
| 01-6300-118 SALARIES - CODE OFFICIAL    | 2,440.80      | 33,742.40    | 35,000.00     | 1,257.60      | 96.4  |
| 01-6300-120 SALARIES - ENGINEER         | 11,092.31     | 121,886.19   | 144,205.00    | 22,318.81     | 84.5  |
| 01-6300-131 EMPLOYEE HEALTH/LIFE        | 16.10         | 171.32       | 205.00        | 33.68         | 83.6  |
| 01-6300-133 EMPLOYER IMRF               | 1,008.30      | 9,654.07     | 13,055.00     | 3,400.93      | 74.0  |
| 01-6300-193 PAYROLL TAXES               | 1,035.29      | 11,905.63    | 11,035.00     | ( 870.63)     | 107.9 |
| 01-6300-211 OUTSIDE ENGINEERING EXPENSE | .00           | .00          | 30,000.00     | 30,000.00     | .0    |
| 01-6300-213 PLANNING/ZONING/BUILDING    | .00           | .00          | 3,000.00      | 3,000.00      | .0    |
| 01-6300-216 ZONING ADMINISTRATION FEES  | 84.94         | 84.94        | .00           | ( 84.94)      | .0    |
| 01-6300-241 VEHICLE & EQUIPMENT MAINT.  | .00           | 1,769.99     | 4,000.00      | 2,230.01      | 44.3  |
| 01-6300-312 OFFICE SUPPLIES             | .00           | 104.96       | 1,000.00      | 895.04        | 10.5  |
| 01-6300-313 POSTAGE                     | .00           | .00          | 100.00        | 100.00        | .0    |
| 01-6300-314 TELEPHONE                   | 185.91        | 2,156.10     | 2,275.00      | 118.90        | 94.8  |
| 01-6300-315 COPIES & PRINTING           | .00           | 528.50       | 1,000.00      | 471.50        | 52.9  |
| 01-6300-321 DUES & SUBSCRIPTIONS        | .00           | 640.46       | 2,000.00      | 1,359.54      | 32.0  |
| 01-6300-331 CONFERENCE AND TRAINING     | .00           | 2,460.63     | 8,000.00      | 5,539.37      | 30.8  |
| 01-6300-351 OFFICE EXPENSE              | 1,466.00      | 3,444.40     | 6,000.00      | 2,555.60      | 57.4  |
| 01-6300-371 GASOLINE                    | 160.45        | 1,613.71     | 3,000.00      | 1,386.29      | 53.8  |
| 01-6300-511 INSURANCE EXP               | .00           | 377.50       | 1,025.00      | 647.50        | 36.8  |
| 01-6300-811 CAPITAL OUTLAY              | .00           | 24,900.00    | 537,000.00    | 512,100.00    | 4.6   |
| <br>                                    |               |              |               |               |       |
| TOTAL ENGINEERING & ZONING              | 17,490.10     | 215,440.80   | 801,900.00    | 586,459.20    | 26.9  |
| <br>                                    |               |              |               |               |       |
| TOTAL FUND EXPENDITURES                 | 218,019.50    | 2,390,651.65 | 3,507,991.00  | 1,117,339.35  | 68.2  |
| <br>                                    |               |              |               |               |       |
| NET REVENUE OVER EXPENDITURES           | ( 113,134.14) | 239,968.95   | ( 447,280.00) | ( 687,248.95) | 53.7  |

TOWN OF CORTLAND  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

MOTOR FUEL TAX FUND

|                                |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|--------------------------------|-------------------------------|---------------|------------|------------|------------|------|
| <u>MOTOR FUEL TAX REVENUES</u> |                               |               |            |            |            |      |
| 02-4011                        | MFT APPROPRIATION             | 17,285.89     | 154,285.56 | 200,000.00 | 45,714.44  | 77.1 |
|                                | TOTAL MOTOR FUEL TAX REVENUES | 17,285.89     | 154,285.56 | 200,000.00 | 45,714.44  | 77.1 |
| <u>INTEREST ON INVESTMENT</u>  |                               |               |            |            |            |      |
| 02-8011                        | INTEREST ON INVESTMENT        | 2,986.57      | 33,366.02  | 35,000.00  | 1,633.98   | 95.3 |
|                                | TOTAL INTEREST ON INVESTMENT  | 2,986.57      | 33,366.02  | 35,000.00  | 1,633.98   | 95.3 |
|                                | TOTAL FUND REVENUE            | 20,272.46     | 187,651.58 | 235,000.00 | 47,348.42  | 79.9 |

TOWN OF CORTLAND  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

MOTOR FUEL TAX FUND

|                                       | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|---------------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <u>MOTOR FUEL EXPENSES</u>            |                      |                   |               |                   |             |
| 02-6400-237 REBUILD ILLINOIS EXPENSES | .00                  | 47,475.35         | 65,000.00     | 17,524.65         | 73.0        |
| 02-6400-370 GENERAL MAINTENANCE       | .00                  | .00               | 150,000.00    | 150,000.00        | .0          |
| <hr/>                                 |                      |                   |               |                   |             |
| TOTAL MOTOR FUEL EXPENSES             | .00                  | 47,475.35         | 215,000.00    | 167,524.65        | 22.1        |
| <hr/>                                 |                      |                   |               |                   |             |
| TOTAL FUND EXPENDITURES               | .00                  | 47,475.35         | 215,000.00    | 167,524.65        | 22.1        |
| <hr/>                                 |                      |                   |               |                   |             |
| NET REVENUE OVER EXPENDITURES         | 20,272.46            | 140,176.23        | 20,000.00     | ( 120,176.23)     | 700.9       |
| <hr/> <hr/>                           |                      |                   |               |                   |             |

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

CAPITAL IMPROVEMENT FUND

|                                  |                                 | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED   | PCNT  |
|----------------------------------|---------------------------------|---------------|------------|------------|--------------|-------|
| <u>ELECTRICITY</u>               |                                 |               |            |            |              |       |
| 03-4011                          | UTILITY TAX - ELECTRICITY       | 8,375.75      | 75,113.20  | 85,000.00  | 9,886.80     | 88.4  |
|                                  | TOTAL ELECTRICITY               | 8,375.75      | 75,113.20  | 85,000.00  | 9,886.80     | 88.4  |
| <u>GAS</u>                       |                                 |               |            |            |              |       |
| 03-4021                          | UTILITY TAX - GAS               | 10,089.43     | 45,435.50  | 40,000.00  | ( 5,435.50)  | 113.6 |
|                                  | TOTAL GAS                       | 10,089.43     | 45,435.50  | 40,000.00  | ( 5,435.50)  | 113.6 |
| <u>TELEPHONE</u>                 |                                 |               |            |            |              |       |
| 03-4031                          | SIMPLIFIED TELECOMM TAX (UT)    | 1,899.25      | 15,384.07  | 17,000.00  | 1,615.93     | 90.5  |
|                                  | TOTAL TELEPHONE                 | 1,899.25      | 15,384.07  | 17,000.00  | 1,615.93     | 90.5  |
| <u>SALES TAX</u>                 |                                 |               |            |            |              |       |
| 03-4041                          | NON HOME RULE SALES TAX         | 22,504.99     | 180,193.21 | 185,000.00 | 4,806.79     | 97.4  |
|                                  | TOTAL SALES TAX                 | 22,504.99     | 180,193.21 | 185,000.00 | 4,806.79     | 97.4  |
| <u>MISCELLANEOUS REVENUE</u>     |                                 |               |            |            |              |       |
| 03-4991                          | MISCELLANEOUS INCOME            | .00           | .00        | 250.00     | 250.00       | .0    |
|                                  | TOTAL MISCELLANEOUS REVENUE     | .00           | .00        | 250.00     | 250.00       | .0    |
| <u>INTEREST ON INVESTMENTS</u>   |                                 |               |            |            |              |       |
| 03-8011                          | INTEREST ON INVESTMENTS         | 4,070.34      | 60,767.54  | 50,000.00  | ( 10,767.54) | 121.5 |
|                                  | TOTAL INTEREST ON INVESTMENTS   | 4,070.34      | 60,767.54  | 50,000.00  | ( 10,767.54) | 121.5 |
| <u>FUNDS FOR GRADE CROSSINGS</u> |                                 |               |            |            |              |       |
| 03-8301                          | GRANT FUNDS                     | .00           | .00        | 75,000.00  | 75,000.00    | .0    |
|                                  | TOTAL FUNDS FOR GRADE CROSSINGS | .00           | .00        | 75,000.00  | 75,000.00    | .0    |
|                                  | TOTAL FUND REVENUE              | 46,939.76     | 376,893.52 | 452,250.00 | 75,356.48    | 83.3  |

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

CAPITAL IMPROVEMENT FUND

|   | PERIOD ACTUAL    | YTD ACTUAL           | BUDGET               | UNEXPENDED           | PCNT           |
|---|------------------|----------------------|----------------------|----------------------|----------------|
| <u>CAPITAL IMPR EXPENSES</u>              |                  |                      |                      |                      |                |
| 03-6500-724 DONATION: CO ECON DEV COMM    | 1,500.00         | 1,500.00             | .00                  | ( 1,500.00)          | .0             |
| 03-6500-726 DONATIONS- COMMUNITY AGENCIES | .00              | 1,000.00             | 3,000.00             | 2,000.00             | 33.3           |
| 03-6500-813 PHASE I CONSTRUCTION SCHOOL   | .00              | 1,931.90             | 350,000.00           | 348,068.10           | .6             |
| 03-6500-823 NEW STREET LIGHTS             | .00              | .00                  | 16,000.00            | 16,000.00            | .0             |
| 03-6500-825 WATER MANAGEMENT STUDY        | .00              | .00                  | 75,000.00            | 75,000.00            | .0             |
| 03-6500-837 EMERGENCY PREPAREDNESS        | .00              | 1,650.02             | .00                  | ( 1,650.02)          | .0             |
| 03-6500-840 HOLIDAY DECORATIONS           | 15.96            | 10,287.99            | 15,000.00            | 4,712.01             | 68.6           |
| 03-6500-842 SIDEWALKS, NEW CONSTRUCTION   | .00              | 19,886.63            | 50,000.00            | 30,113.37            | 39.8           |
| 03-6500-846 SPLASH PAD                    | .00              | 8,851.20             | .00                  | ( 8,851.20)          | .0             |
| 03-6500-858 DCEO GRANT EXPENSES           | .00              | .00                  | 75,000.00            | 75,000.00            | .0             |
| 03-6500-912 LOAN PAYMENTS                 | .00              | .00                  | 59,854.00            | 59,854.00            | .0             |
| 03-6500-913 CAPITAL PURCHASE TRANSFERS    | .00              | 705,832.00           | 705,832.00           | .00                  | 100.0          |
| <br>                                      |                  |                      |                      |                      |                |
| TOTAL CAPITAL IMPR EXPENSES               | <u>1,515.96</u>  | <u>750,939.74</u>    | <u>1,349,686.00</u>  | <u>598,746.26</u>    | <u>55.6</u>    |
| <br>                                      |                  |                      |                      |                      |                |
| TOTAL FUND EXPENDITURES                   | <u>1,515.96</u>  | <u>750,939.74</u>    | <u>1,349,686.00</u>  | <u>598,746.26</u>    | <u>55.6</u>    |
| <br>                                      |                  |                      |                      |                      |                |
| NET REVENUE OVER EXPENDITURES             | <u>45,423.80</u> | <u>( 374,046.22)</u> | <u>( 897,436.00)</u> | <u>( 523,389.78)</u> | <u>( 41.7)</u> |

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

SEWER SYSTEM FUND

|                               |                              | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED   | PCNT  |
|-------------------------------|------------------------------|---------------|------------|------------|--------------|-------|
| <u>SERVICE FEES</u>           |                              |               |            |            |              |       |
| 06-4010                       | CONNECTION FEES              | .00           | 16,000.00  | 18,000.00  | 2,000.00     | 88.9  |
| 06-4011                       | SERVICE FEES                 | 59.80         | 436,647.85 | 572,000.00 | 135,352.15   | 76.3  |
|                               | TOTAL SERVICE FEES           | 59.80         | 452,647.85 | 590,000.00 | 137,352.15   | 76.7  |
| <u>LATE CHARGES</u>           |                              |               |            |            |              |       |
| 06-4021                       | LATE CHARGES                 | 5,549.41      | 20,214.99  | 24,400.00  | 4,185.01     | 82.9  |
|                               | TOTAL LATE CHARGES           | 5,549.41      | 20,214.99  | 24,400.00  | 4,185.01     | 82.9  |
| <u>BAD CHECK CHARGES</u>      |                              |               |            |            |              |       |
| 06-4041                       | BAD CHECK CHARGES            | .00           | .00        | 20.00      | 20.00        | .0    |
|                               | TOTAL BAD CHECK CHARGES      | .00           | .00        | 20.00      | 20.00        | .0    |
| <u>PERMITS</u>                |                              |               |            |            |              |       |
| 06-4051                       | PERMITS                      | 7,000.00      | 91,000.00  | 75,000.00  | ( 16,000.00) | 121.3 |
|                               | TOTAL PERMITS                | 7,000.00      | 91,000.00  | 75,000.00  | ( 16,000.00) | 121.3 |
| <u>MISCELLANEOUS REVENUE</u>  |                              |               |            |            |              |       |
| 06-4991                       | MISC REVENUE                 | .00           | .05        | 300.00     | 299.95       | .0    |
|                               | TOTAL MISCELLANEOUS REVENUE  | .00           | .05        | 300.00     | 299.95       | .0    |
| <u>INTEREST ON INVESTMENT</u> |                              |               |            |            |              |       |
| 06-8011                       | INTEREST ON INVESTMENT       | 10,222.00     | 116,800.02 | 125,000.00 | 8,199.98     | 93.4  |
|                               | TOTAL INTEREST ON INVESTMENT | 10,222.00     | 116,800.02 | 125,000.00 | 8,199.98     | 93.4  |
| <u>LEASE INCOME</u>           |                              |               |            |            |              |       |
| 06-8801                       | LEASE INCOME                 | 32,295.00     | 32,295.00  | 37,800.00  | 5,505.00     | 85.4  |
|                               | TOTAL LEASE INCOME           | 32,295.00     | 32,295.00  | 37,800.00  | 5,505.00     | 85.4  |
|                               | TOTAL FUND REVENUE           | 55,126.21     | 712,957.91 | 852,520.00 | 139,562.09   | 83.6  |

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

SEWER SYSTEM FUND

|                                       | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED   | PCNT  |
|---------------------------------------|---------------|------------|------------|--------------|-------|
| <u>SEWER SYSTEM EXPENSES</u>          |               |            |            |              |       |
| 06-7300-118 SALARIES: MAINT WORKERS   | 7,620.06      | 78,223.48  | 105,000.00 | 26,776.52    | 74.5  |
| 06-7300-131 EMPLOYEE HEALTH INSURANCE | 1,119.74      | 10,406.73  | 13,665.00  | 3,258.27     | 76.2  |
| 06-7300-133 IMRF CONTRIBUTION         | 692.66        | 7,086.46   | 8,300.00   | 1,213.54     | 85.4  |
| 06-7300-193 PAYROLL TAXES             | 582.95        | 5,984.16   | 7,000.00   | 1,015.84     | 85.5  |
| 06-7300-198 UNIFORMS                  | .00           | 273.21     | 1,500.00   | 1,226.79     | 18.2  |
| 06-7300-211 LEGAL/COLLECTION EXPENSE  | 1,155.00      | 9,651.25   | 1,000.00   | ( 8,651.25)  | 965.1 |
| 06-7300-212 ENGINEERING EXPENSE       | .00           | .00        | 2,500.00   | 2,500.00     | .0    |
| 06-7300-213 OTHER CONSULTING FEES     | 1,563.54      | 14,071.86  | 16,550.00  | 2,478.14     | 85.0  |
| 06-7300-214 AUDIT FEES                | .00           | 4,300.01   | 4,300.00   | ( .01)       | 100.0 |
| 06-7300-218 EQUIPMENT                 | 935.00        | 935.00     | 3,000.00   | 2,065.00     | 31.2  |
| 06-7300-221 UTILITIES                 | 13,904.53     | 88,103.44  | 130,000.00 | 41,896.56    | 67.8  |
| 06-7300-241 M&O: VEH & EQUIP          | 624.50        | 4,529.18   | 8,000.00   | 3,470.82     | 56.6  |
| 06-7300-243 M&O: SEWER PLANT          | .00           | 17,213.32  | 40,000.00  | 22,786.68    | 43.0  |
| 06-7300-311 OFFICE EXPENSE            | 1,875.67      | 15,707.27  | 8,000.00   | ( 7,707.27)  | 196.3 |
| 06-7300-312 ANNUAL PERMIT FEES        | .00           | 7,500.00   | 10,500.00  | 3,000.00     | 71.4  |
| 06-7300-313 TRAINING                  | .00           | 623.60     | 4,000.00   | 3,376.40     | 15.6  |
| 06-7300-314 TELEPHONE                 | 110.34        | 953.51     | 5,000.00   | 4,046.49     | 19.1  |
| 06-7300-345 WASTEWATER TESTING        | 2,769.00      | 4,472.40   | 18,000.00  | 13,527.60    | 24.9  |
| 06-7300-371 GAS & PETROLEUM           | 174.91        | 1,396.95   | 2,200.00   | 803.05       | 63.5  |
| 06-7300-511 INSURANCE EXPENSE         | .00           | 4,015.05   | 5,500.00   | 1,484.95     | 73.0  |
| 06-7300-531 REAL ESTATE TAXES         | .00           | 262.94     | 500.00     | 237.06       | 52.6  |
| 06-7300-591 MISC EXPENSES             | .00           | 229.00     | 500.00     | 271.00       | 45.8  |
| 06-7300-611 DEBT SERVICE PRINCIPAL    | .00           | 25,391.92  | 51,030.00  | 25,638.08    | 49.8  |
| 06-7300-621 INTEREST EXPENSE          | .00           | 5,081.47   | 9,920.00   | 4,838.53     | 51.2  |
| 06-7300-826 FACILITY PLAN             | .00           | .00        | 75,000.00  | 75,000.00    | .0    |
| <br>                                  |               |            |            |              |       |
| TOTAL SEWER SYSTEM EXPENSES           | 33,127.90     | 306,412.21 | 530,965.00 | 224,552.79   | 57.7  |
| <br>                                  |               |            |            |              |       |
| TOTAL FUND EXPENDITURES               | 33,127.90     | 306,412.21 | 530,965.00 | 224,552.79   | 57.7  |
| <br>                                  |               |            |            |              |       |
| NET REVENUE OVER EXPENDITURES         | 21,998.31     | 406,545.70 | 321,555.00 | ( 84,990.70) | 126.4 |

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

WATER SYSTEM FUND

|                               |                              | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED  | PCNT  |
|-------------------------------|------------------------------|---------------|------------|------------|-------------|-------|
| <u>SERVICE FEES</u>           |                              |               |            |            |             |       |
| 07-4011                       | SERVICE FEES                 | ( 1,067.26)   | 418,135.83 | 530,000.00 | 111,864.17  | 78.9  |
|                               | TOTAL SERVICE FEES           | ( 1,067.26)   | 418,135.83 | 530,000.00 | 111,864.17  | 78.9  |
| <u>LATE CHARGES</u>           |                              |               |            |            |             |       |
| 07-4021                       | LATE CHARGES                 | 397.62        | 1,189.44   | 2,500.00   | 1,310.56    | 47.6  |
|                               | TOTAL LATE CHARGES           | 397.62        | 1,189.44   | 2,500.00   | 1,310.56    | 47.6  |
| <u>BAD CHECK CHARGES</u>      |                              |               |            |            |             |       |
| 07-4041                       | BAD CHECK CHARGES            | .00           | 125.00     | 150.00     | 25.00       | 83.3  |
|                               | TOTAL BAD CHECK CHARGES      | .00           | 125.00     | 150.00     | 25.00       | 83.3  |
| <u>PERMITS</u>                |                              |               |            |            |             |       |
| 07-4051                       | PERMITS                      | 7,000.00      | 95,800.00  | 90,000.00  | ( 5,800.00) | 106.4 |
|                               | TOTAL PERMITS                | 7,000.00      | 95,800.00  | 90,000.00  | ( 5,800.00) | 106.4 |
| <u>METER SALES</u>            |                              |               |            |            |             |       |
| 07-4301                       | METER SALES                  | 600.00        | 3,600.00   | 5,000.00   | 1,400.00    | 72.0  |
|                               | TOTAL METER SALES            | 600.00        | 3,600.00   | 5,000.00   | 1,400.00    | 72.0  |
| <u>MISCELLANEOUS REVENUE</u>  |                              |               |            |            |             |       |
| 07-4991                       | MISC INCOME                  | .00           | 735.00     | 2,000.00   | 1,265.00    | 36.8  |
|                               | TOTAL MISCELLANEOUS REVENUE  | .00           | 735.00     | 2,000.00   | 1,265.00    | 36.8  |
| <u>INTEREST ON INVESTMENT</u> |                              |               |            |            |             |       |
| 07-8011                       | INTEREST ON INVESTMENT       | 4,681.02      | 54,799.13  | 60,000.00  | 5,200.87    | 91.3  |
|                               | TOTAL INTEREST ON INVESTMENT | 4,681.02      | 54,799.13  | 60,000.00  | 5,200.87    | 91.3  |

TOWN OF CORTLAND  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

WATER SYSTEM FUND

|                      | PERIOD ACTUAL       | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|----------------------|---------------------|------------|------------|------------|------|
|                      | <u>LEASE INCOME</u> |            |            |            |      |
| 07-8801 LEASE INCOME | 310.00              | 2,790.00   | 3,720.00   | 930.00     | 75.0 |
| TOTAL LEASE INCOME   | 310.00              | 2,790.00   | 3,720.00   | 930.00     | 75.0 |
| <br>                 |                     |            |            |            |      |
| TOTAL FUND REVENUE   | 11,921.38           | 577,174.40 | 693,370.00 | 116,195.60 | 83.2 |

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

WATER SYSTEM FUND

|                              |                                      | PERIOD ACTUAL       | YTD ACTUAL        | BUDGET            | UNEXPENDED           | PCNT         |
|------------------------------|--------------------------------------|---------------------|-------------------|-------------------|----------------------|--------------|
| <u>WATER SYSTEM EXPENSES</u> |                                      |                     |                   |                   |                      |              |
| 07-7400-118                  | SALARIES: MAINT WORKERS              | 11,430.11           | 117,335.32        | 146,000.00        | 28,664.68            | 80.4         |
| 07-7400-131                  | EMPLOYEE HEALTH INSURANCE            | 1,679.68            | 15,610.60         | 20,500.00         | 4,889.40             | 76.2         |
| 07-7400-133                  | IMRF CONTRIBUTION                    | 1,039.00            | 10,629.72         | 13,000.00         | 2,370.28             | 81.8         |
| 07-7400-134                  | PENSION EXPENSE                      | .00                 | .00               | 850.00            | 850.00               | .0           |
| 07-7400-193                  | PAYROLL TAXES                        | 874.39              | 8,975.98          | 12,500.00         | 3,524.02             | 71.8         |
| 07-7400-198                  | UNIFORMS                             | .00                 | 445.95            | 900.00            | 454.05               | 49.6         |
| 07-7400-213                  | OTHER CONSULTING FEES                | 2,345.32            | 21,107.88         | 24,800.00         | 3,692.12             | 85.1         |
| 07-7400-214                  | AUDIT FEES                           | .00                 | 4,000.00          | 4,000.00          | .00                  | 100.0        |
| 07-7400-221                  | UTILITIES                            | 9,195.02            | 83,058.87         | 90,000.00         | 6,941.13             | 92.3         |
| 07-7400-222                  | RADIUM REMOVAL PROCESSING            | 9,953.39            | 97,173.42         | 116,510.00        | 19,336.58            | 83.4         |
| 07-7400-241                  | M&O: VEH & EQUIP                     | .00                 | 4,880.07          | 8,000.00          | 3,119.93             | 61.0         |
| 07-7400-243                  | M&O: WELL SYSTEM                     | .00                 | 25,312.87         | 30,000.00         | 4,687.13             | 84.4         |
| 07-7400-311                  | OFFICE EXPENSE                       | 3,487.35            | 17,632.38         | 22,000.00         | 4,367.62             | 80.2         |
| 07-7400-314                  | TELEPHONE                            | 155.43              | 1,340.24          | 1,800.00          | 459.76               | 74.5         |
| 07-7400-331                  | TRAVEL & TRAINING                    | .00                 | 2,147.95          | 5,000.00          | 2,852.05             | 43.0         |
| 07-7400-341                  | METER PURCHASES & SUPPLIES           | .00                 | 6,410.03          | 15,000.00         | 8,589.97             | 42.7         |
| 07-7400-343                  | CONNECTION EXP                       | .00                 | .00               | 1,500.00          | 1,500.00             | .0           |
| 07-7400-344                  | ACCESS SUPPLY PURCH                  | .00                 | .00               | 2,000.00          | 2,000.00             | .0           |
| 07-7400-345                  | CHEMICALS & TESTING                  | 949.07              | 17,767.79         | 25,000.00         | 7,232.21             | 71.1         |
| 07-7400-346                  | TOOLS                                | .00                 | 299.00            | 1,500.00          | 1,201.00             | 19.9         |
| 07-7400-371                  | GAS & PETROLEUM                      | 408.14              | 3,259.71          | 6,500.00          | 3,240.29             | 50.2         |
| 07-7400-511                  | INSURANCE EXPENSE                    | .00                 | 8,451.77          | 4,000.00          | ( 4,451.77)          | 211.3        |
| 07-7400-531                  | REAL ESTATE TAXES                    | .00                 | .00               | 125.00            | 125.00               | .0           |
| 07-7400-811                  | CAP OUTLAY: CONSTRUCT                | .00                 | 7,890.91          | 120,000.00        | 112,109.09           | 6.6          |
|                              | <b>TOTAL WATER SYSTEM EXPENSES</b>   | <b>41,516.90</b>    | <b>453,730.46</b> | <b>671,485.00</b> | <b>217,754.54</b>    | <b>67.6</b>  |
|                              | <b>TOTAL FUND EXPENDITURES</b>       | <b>41,516.90</b>    | <b>453,730.46</b> | <b>671,485.00</b> | <b>217,754.54</b>    | <b>67.6</b>  |
|                              | <b>NET REVENUE OVER EXPENDITURES</b> | <b>( 29,595.52)</b> | <b>123,443.94</b> | <b>21,885.00</b>  | <b>( 101,558.94)</b> | <b>564.1</b> |

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

RESTRICTED ASSETS FUND

|                                    |                                   | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT  |
|------------------------------------|-----------------------------------|---------------|------------|------------|------------|-------|
| <u>DONATIONS</u>                   |                                   |               |            |            |            |       |
| 13-4167                            | WASTE COLLECTION AGREEMENT        | 3,581.25      | 10,335.00  | 17,000.00  | 6,665.00   | 60.8  |
|                                    | TOTAL DONATIONS                   | 3,581.25      | 10,335.00  | 17,000.00  | 6,665.00   | 60.8  |
| <u>PARK DEVELOPMENT FEES</u>       |                                   |               |            |            |            |       |
| 13-4171                            | PARK LOT DEV FEES - GENERAL       | 200.00        | 700.00     | 700.00     | .00        | 100.0 |
|                                    | TOTAL PARK DEVELOPMENT FEES       | 200.00        | 700.00     | 700.00     | .00        | 100.0 |
| <u>CAPITAL CONTRIBUTIONS: TOWN</u> |                                   |               |            |            |            |       |
| 13-4201                            | CAP CONTRIB: PUBLIC WORKS BLDG    | .00           | .00        | 4,500.00   | 4,500.00   | .0    |
| 13-4202                            | CAP CONTRIB: POLICE FACILITY      | .00           | .00        | 4,000.00   | 4,000.00   | .0    |
| 13-4203                            | CAP CONTRIB: EMERGENCY SIREN      | .00           | .00        | 100.00     | 100.00     | .0    |
| 13-4204                            | CAP CONTRIB: TOWN HALL BLDG       | .00           | .00        | 8,500.00   | 8,500.00   | .0    |
| 13-4205                            | CAP CONTRIB: SPORTS COMPLEX       | .00           | .00        | 5,000.00   | 5,000.00   | .0    |
| 13-4206                            | CAP CONTRIB: CAPITAL EQUIPMENT    | .00           | .00        | 3,000.00   | 3,000.00   | .0    |
|                                    | TOTAL CAPITAL CONTRIBUTIONS: TOWN | .00           | .00        | 25,100.00  | 25,100.00  | .0    |
| <u>INTEREST</u>                    |                                   |               |            |            |            |       |
| 13-8011                            | INTEREST ON INVESTMENT            | 5,570.56      | 66,217.85  | 80,000.00  | 13,782.15  | 82.8  |
|                                    | TOTAL INTEREST                    | 5,570.56      | 66,217.85  | 80,000.00  | 13,782.15  | 82.8  |
|                                    | TOTAL FUND REVENUE                | 9,351.81      | 77,252.85  | 122,800.00 | 45,547.15  | 62.9  |

TOWN OF CORTLAND  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

Item 1.

RESTRICTED ASSETS FUND

|  | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | UNEXPENDED   | PCNT    |
|--|---------------|--------------|--------------|--------------|---------|
| <u>RESTRICTED ASSETS</u>                   |               |              |              |              |         |
| 13-8000-824 CAP O/L: PARK DEV (MCPHILLIPS) | .00           | 4,976.92     | 37,680.00    | 32,703.08    | 13.2    |
| 13-8000-839 AIRPORT ROAD PROPERTY TAXES    | .00           | 9,518.09     | 17,013.00    | 7,494.91     | 56.0    |
| 13-8000-840 AIRPORT ROAD UTILITIES         | 6,482.62      | 77,069.39    | 106,953.83   | 29,884.44    | 72.1    |
| <br>                                       |               |              |              |              |         |
| TOTAL RESTRICTED ASSETS                    | 6,482.62      | 91,564.40    | 161,646.83   | 70,082.43    | 56.6    |
| <br>                                       |               |              |              |              |         |
| TOTAL FUND EXPENDITURES                    | 6,482.62      | 91,564.40    | 161,646.83   | 70,082.43    | 56.6    |
| <br>                                       |               |              |              |              |         |
| NET REVENUE OVER EXPENDITURES              | 2,869.19      | ( 14,311.55) | ( 38,846.83) | ( 24,535.28) | ( 36.8) |

TOWN OF CORTLAND  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

*Item 1.*

|                        |                              | TIF FUND        |                   |                   |                     |              |
|------------------------|------------------------------|-----------------|-------------------|-------------------|---------------------|--------------|
|                        |                              | PERIOD ACTUAL   | YTD ACTUAL        | BUDGET            | UNEXPENDED          | PCNT         |
|                        |                              |                 |                   |                   |                     |              |
| <u>INTEREST INCOME</u> |                              |                 |                   |                   |                     |              |
| 14-8010                | TIF RE TAX RECEIVED          | .00             | 693,244.03        | 600,000.00        | ( 93,244.03)        | 115.5        |
| 14-8011                | INTEREST ON INVESTMENT       | 4,863.72        | 57,759.87         | 60,000.00         | 2,240.13            | 96.3         |
|                        | <b>TOTAL INTEREST INCOME</b> | <b>4,863.72</b> | <b>751,003.90</b> | <b>660,000.00</b> | <b>( 91,003.90)</b> | <b>113.8</b> |
|                        | <b>TOTAL FUND REVENUE</b>    | <b>4,863.72</b> | <b>751,003.90</b> | <b>660,000.00</b> | <b>( 91,003.90)</b> | <b>113.8</b> |

TOWN OF CORTLAND  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2026

*Item 1.*

TIF FUND

|                                    | PERIOD ACTUAL | YTD ACTUAL | BUDGET        | UNEXPENDED      | PCNT   |
|------------------------------------|---------------|------------|---------------|-----------------|--------|
| <u>TIF EXPENSES</u>                |               |            |               |                 |        |
| 14-6600-212 ADMINISTRATIVE EXPENSE | .00           | 245,876.09 | 10,500.00     | ( 235,376.09)   | 2341.7 |
| 14-6600-591 MISC EXPENSES          | .00           | 96,273.67  | 1,250,000.00  | 1,153,726.33    | 7.7    |
| <br>                               |               |            |               |                 |        |
| TOTAL TIF EXPENSES                 | .00           | 342,149.76 | 1,260,500.00  | 918,350.24      | 27.1   |
| <br>                               |               |            |               |                 |        |
| TOTAL FUND EXPENDITURES            | .00           | 342,149.76 | 1,260,500.00  | 918,350.24      | 27.1   |
| <br>                               |               |            |               |                 |        |
| NET REVENUE OVER EXPENDITURES      | 4,863.72      | 408,854.14 | ( 600,500.00) | ( 1,009,354.14) | 68.1   |

| General Fund - Streets and Maintenance<br>Facility 250 S Halwood       |                      |                      |
|--|----------------------|----------------------|
| Loan Date: 12/31/11, Maturity Date: 6/30/30, Loan Amount: \$655,200.00 |                      |                      |
| Interest Rate: 7.25%, Semi-Annual P&I due 6/30 and 12/31               |                      |                      |
| Beginning Balance 5/1/2025   |                      | \$ 255,548.00        |
| Principal Paid Fiscal Year 2026:                                       |                      | \$ (46,346.69)       |
| Interest Paid Fiscal Year 2026:  | \$ 13,507.31         |                      |
| <b>Current Balance:</b>  |                      | <u>\$ 209,201.31</u> |
| <b>Remaining Debt Schedule</b>   |                      |                      |
|  | <b>Principal</b>     | <b>Interest</b>      |
| Fiscal Year Ending 2026  | \$ -                 | \$ -                 |
| Fiscal Year Ending 2027  | \$ 49,122.61         | \$ 10,731.39         |
| Future   | \$ 159,570.45        | \$ 15,320.44         |
| Total:   | <u>\$ 209,201.31</u> | <u>\$ 26,051.83</u>  |
| * rate change 3 year variable  |                      |                      |

| General Fund - IEPA Loan<br>Wastewater Project: L17-5003       |                      |                      |
|--|----------------------|----------------------|
| Maturity Date 9/25/2034, Int Rate: 1.93%, Semi-Annual Payments |                      |                      |
| Beginning Balance 5/1/2025                                     |                      | \$ 526,576.79        |
| Principal Paid Fiscal Year 2026:                               |                      | \$ (25,391.92)       |
| Interest Paid Fiscal Year 2026:                                | \$ 5,081.47          |                      |
| <b>Current Balance:</b>  |                      | <u>\$ 501,184.87</u> |
| <b>Remaining Debt Schedule</b>                                 |                      |                      |
| Fiscal Year Ending 2026  | \$ 25,636.96         | \$ 4,836.43          |
| Fiscal Year Ending 2027  | \$ 52,018.49         | \$ 8,928.29          |
| Future   | \$ 423,529.42        | \$ 33,418.88         |
| Total:   | <u>\$ 501,184.87</u> | <u>\$ 47,183.60</u>  |

Town of Cortland  
 Restricted Assets  
 February 28, 2026

Item 1.

|  | Balance<br>2/1/2026  | Deposits<br>2/28/2026 | Expenditures<br>2/28/2026  | Balance<br>2/28/2026 |
|--|----------------------|-----------------------|----------------------------|----------------------|
| <b>Customer Deposits</b>                             |                      |                       |                            |                      |
| 13-2010 AP   | \$ -                 |                       |                            | \$ -                 |
| 13-2020 Deferred Revenue                             | \$ -                 | -                     | -                          | -                    |
| 13-2301 Occupany Deposits                            | \$ -                 | -                     | -                          | -                    |
| 13-2355 Airport Road Security Deposits               | \$ -                 | -                     | -                          | -                    |
| <b>Engineering Deposits</b>                          |                      |                       |                            |                      |
| 13-2316 DCUSD #428                                   | \$ 51,668.29         | \$ -                  | \$ -                       | \$ 51,668.29         |
| <b>Land/Cash Contributions</b>                       |                      |                       |                            |                      |
| 13-2401 Cortland Fire Protection District            | \$ 2,700.00          | \$ 600.00             |                            | \$ 3,300.00          |
| 13-2405 Sycamore School District # 427               | \$ 1,464.98          | 2,363.69              |                            | 3,828.67             |
| 13-2406 #428 Schools                                 | \$ 191,334.41        |                       |                            | 191,334.41           |
| 13-2407 Cortland Library                             | \$ 405.00            | 90.00                 |                            | 495.00               |
| <b>Storm Sewer Escrow</b>                            |                      |                       |                            |                      |
| 13-2411 Neumann Homes Inc                            | \$ 52,821.55         |                       |                            | \$ 52,821.55         |
| <b>Capital Contributions #428 Schools</b>            |                      |                       |                            |                      |
| 13-2432 DRH Cambridge - Richland Trails              | \$ 302,618.03        |                       |                            | \$ 302,618.03        |
| <b>Library Building</b>                              |                      |                       |                            |                      |
| 13-2452 Library Building                             | \$ 22,244.64         |                       | \$ -                       | \$ 22,244.64         |
| <b>Fire Department Building</b>                      |                      |                       |                            |                      |
| 13-2461 DRH Cambridge - Richland Trails              | \$ -                 |                       |                            | \$ -                 |
| 13-2462 Montalbano - Chestnut Grove                  | \$ -                 |                       |                            | \$ -                 |
| <b>WasteWater Irrigation Land Acquisition</b>        |                      |                       |                            |                      |
| 13-2501 SSA # 4 Connection Fees                      | \$ 144,000.00        | \$ 3,000.00           | \$ -                       | \$ 147,000.00        |
| 13-2505 SSA # 8 Connection Fees                      | \$ -                 |                       | -                          | \$ -                 |
| 13-2551 Waste Water Irrigation Land Fee              | \$ 104,500.00        | 1,000.00              |                            | \$ 105,500.00        |
| <b>Cortland Events Committee</b>                     |                      |                       |                            |                      |
| 13-2900 Festival Parade                              | \$ -                 |                       | \$ -                       | \$ -                 |
| <b>13-2350 Road Improvements</b>                     | \$ -                 |                       |                            | \$ -                 |
| <b>13-2352 Administrative Fund</b>                   | \$ 99,423.32         |                       | -                          | 99,423.32            |
| <b>13-2354 Punch List Follow Up Items</b>            | \$ 12,072.46         |                       | -                          | 12,072.46            |
| <b>Capital Contributions - Town Use (By Purpose)</b> |                      |                       |                            |                      |
| 13-3100 McPhillips Park Improvements                 | \$ 8,984.84          | \$ -                  | \$ -                       | \$ 8,984.84          |
| 13-4096 Town Services                                | \$ -                 | -                     | -                          | -                    |
| 13-4167 Road Improvements - DC Trash Agreement       | \$ 103,851.11        | 3,581.25              |                            | 107,432.36           |
| 13-4168 Airport Road Property Rent                   | \$ -                 |                       | -                          | -                    |
| 13-4170 Airport Road Farm Rent                       | \$ 36,283.18         |                       | 6,482.62                   | 29,800.56            |
| 13-4161 Parks Improvements                           | \$ 256.00            |                       | -                          | 256.00               |
| 13-4171 Park Development Fees                        | \$ 10,500.00         | 200.00                | -                          | 10,700.00            |
| 13-4201 Public Works Facility                        | \$ 23,717.61         |                       | -                          | 23,717.61            |
| 13-4202 Police Facility                              | \$ 19,346.12         |                       | -                          | 19,346.12            |
| 13-4203 Emergency Siren                              | \$ 3,181.75          |                       | -                          | 3,181.75             |
| 13-4204 Town Hall                                    | \$ 41,642.61         |                       | -                          | 41,642.61            |
| 13-4205 Sports Complex                               | \$ 182,756.69        |                       | -                          | 182,756.69           |
| 13-4206 Capital Improvements                         | \$ 346,979.03        | 5,570.56              | -                          | 352,549.59           |
| 13-4206 SCADA - Chestnut Grove                       | \$ 2,425.60          | -                     | -                          | 2,425.60             |
| 13-8101 Transfers from Other Funds - Town Loan       | \$ 157,239.89        |                       | -                          | 157,239.89           |
| 13-8701 InvestForeclosures (Dep less Ltr of Credit)  | \$ -                 | -                     | -                          | -                    |
| 13-8702 Performance Bond - Nature's Crossing         | \$ -                 | -                     | -                          | -                    |
|  | <b>\$ 937,164.43</b> | <b>\$ 9,351.81</b>    | <b>\$ 6,482.62</b>         | <b>\$ 940,033.62</b> |
| "FUND BAL"   | \$ 947,722.27        |                       |                            |                      |
| Reserve for McPhillips                               | \$ -                 |                       |                            |                      |
| YTD Revs over Exps                                   | \$ (14,311.55)       |                       |                            |                      |
| Fund Equity  | \$ 933,410.72        |                       |                            |                      |
|  |                      |                       | Total Assets               | \$ 1,925,717.09      |
|  |                      |                       | Total Liabilities & Equity | \$ 1,925,717.09      |
| Account Interest                                     | \$ 5,570.56          |                       |                            | \$ -                 |
| 13-8011  |                      |                       |                            |                      |
| * Account Interest posted to Capital Improvements    |                      |                       |                            |                      |

**SUMMARY OF INCOME AND EXPENSES FOR THE MONTH OF:  
February 28, 2026**

|  | <b>Beginning<br/>Balance</b> | <b>Receipts/<br/>Transfers In</b> | <b>Dividends/<br/>Interest</b> | <b>Expenditures/<br/>Transfers Out</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|-----------------------------------|--------------------------------|--|---------------------------|
| <b>SSA #1 Special Tax Refunding Bonds 2017</b> |                              |                                   |                                |  |                           |
| Bond & Interest Fund                           | \$ 420,145.66                | \$ -                              | \$ 1,101.83                    |  | 421,247.49                |
| 2017 Reserve Fund                              | \$ 358,216.58                | -                                 | 939.41                         | -                                      | 359,155.99                |
| Special Redemption Account                     | \$ 142.46                    |                                   | 0.31                           |  | 142.77                    |
| Special Reserve Fund 2017                      | \$ 40,583.82                 |                                   | 106.43                         | -                                      | 40,690.25                 |
| Administrative Expense Fund                    | \$ 25,397.02                 |                                   | 66.60                          |  | 25,463.62                 |
| <b>Total SSA #1 Refunding Bonds</b>            | <b>\$ 844,485.54</b>         | <b>\$ -</b>                       | <b>\$ 2,214.58</b>             | <b>\$ -</b>                            | <b>\$ 846,700.12</b>      |
| <b>SSA #4-8 (Sheaffer Project)</b>             |                              |                                   |                                |  |                           |
| Bond & Interest Fund                           | \$ 0.00                      | \$ -                              |                                |  | \$ 0.00                   |
| Special Redemption Account                     | \$ -                         | -                                 | -                              | -                                      | -                         |
| Debt Service Reserve Fund                      | \$ -                         | -                                 | -                              |  | -                         |
| Administrative Expense Fund                    | \$ -                         |                                   | -                              |  | -                         |
| <b>Total SSA #4-8</b>                          | <b>\$ 0.00</b>               | <b>\$ -</b>                       | <b>\$ -</b>                    | <b>\$ -</b>                            | <b>\$ 0.00</b>            |
| <b>SSA #9 (Richland Trails)</b>                |                              |                                   |                                |  |                           |
| <b>SSA #9</b>                                  |                              |                                   |                                |  |                           |
| Bond & Interest Fund                           | \$ 176,461.55                | \$ 1,962.77                       | \$ 544.08                      |  | \$ 178,968.40             |
| Reserve Fund                                   | \$ 209,802.89                | -                                 | 646.88                         | 1,962.77                               | 208,487.00                |
| Improvement Fund                               | \$ -                         |                                   |                                |  | -                         |
| Administrative Expense Fund                    | \$ 37,462.04                 |                                   | 118.19                         |  | 37,580.23                 |
| <b>Total SSA #9</b>                            | <b>\$ 423,726.48</b>         | <b>\$ 1,962.77</b>                | <b>\$ 1,309.15</b>             | <b>\$ 1,962.77</b>                     | <b>\$ 425,035.63</b>      |
| <b>Total All SSA</b>                           | <b>1,268,212.02</b>          | <b>1,962.77</b>                   | <b>3,523.73</b>                | <b>1,962.77</b>                        | <b>1,271,735.75</b>       |

## Town of Cortland

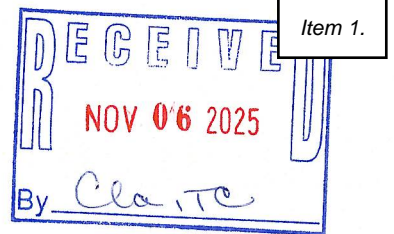
## February 2026 Financial Notes

1. Property tax revenue has exceeded the budget by \$16,393.
2. Road and Bridge tax revenue was \$15,255 as of February 2026. This is \$2,245 less than the budgeted amount.
3. Building and Zoning permit revenue was \$62,967 compared to a budgeted amount of \$60,000.
4. State Income tax revenue was \$678,619 or \$61,381 less than the budgeted amount of \$740,000. It is expected that state income tax revenue will meet or exceed the budget by year end.
5. Sales tax revenue was \$221,869 or \$98,131 less than the budgeted amount of \$320,000.
6. Local use tax revenue was \$28,147 compared to a budget of \$220,000. This revenue will not meet the budgeted amount due to the changes in allocating the revenue by the State of IL.
7. Replacement taxes in total were \$23,317 or \$10,558 less than the budgeted amount of \$33,875. It is expected that the replacement tax revenue will meet the budgeted amount by year end. Replacement taxes include video gaming taxes and cannabis taxes.
8. Other permit revenue totaled \$500 compared to a budget of \$2,600. Liquor licenses will be billed by the Town on March 31<sup>st</sup>. The liquor license billing includes video gaming fees.
9. Franchise fees were \$14,218 or 47% collected when compared to the budget of \$30,000.
10. Telecom tax revenue was \$4,371 which is \$1,629 less than the budget.
11. Interest in investments in the general fund was \$8,506, which was \$15,494 less than what was budgeted. The general fund does not have the high cash balances as in years past for the interest allocation that is spread among all the funds.
12. Total revenue for the general fund was \$2,630,621 or 86% collected when compared to the total budget of \$3,060,711.
13. Employee health insurance is over budget by \$8,328. The rate increase as of 1/1/2026 was larger than expected and the Town is obtaining health insurance quotes from IPBC.
14. In total, the administration expenses totaled \$481,522 or \$64,203 less than a total budget of \$545,725. Administration expenses are 88% spent when compared to the budget.

15. Total public works expenses were \$616,082 or \$214,234 less than total budgeted expenses of \$830,316 as of February 2026.
16. Total police department expenses were \$1,077,607 which is 81% spent when compared to a total budget of \$1,330,050. There are \$252,443 of unspent funds. This remaining budget will mostly be used for salary and health insurance expenses. The police union contract has financially impacted the Town's budget. With the extra pay items such as shift differential and the amount of overtime being used, the department has experienced higher salary expenses. It is recommended to utilize part time police officers to help curb the amount of overtime being used.
17. Total engineering and zoning expenses were \$215,441 as of February 2026. This is 27% of the total budgeted expenses of \$801,900.
18. The net revenue for the General fund is \$239,969 as of February 2026.
19. The Motor Fuel Tax revenue was \$187,652 or 80% received when compared to the total budget of \$235,000.
20. Total Motor Fuel Tax expenses were \$47,475. Unspent funds for the MFT fund were \$167,525 as of February. Total net revenue was \$140,176.
21. Total revenue for the capital improvement fund was \$376,894 or 83% collected when compared to the total budgeted revenue of \$452,250.
22. Total capital improvement expenses were \$750,940 or 56% spent when compared to the total budget of \$1,349,686. The capital improvement fund had a net loss of \$374,046. This fund is intentionally budgeted to have a loss.
23. The sewer fund had total revenues received of \$712,958. This is 84% of the budgeted revenue in the sewer fund.
24. The total sewer fund expenses amounted to \$306,412 and had unspent funds of \$224,553. The net revenue in the sewer fund was \$406,546 as of February.
25. The water fund's total revenue was \$577,174 and is 83% collected when compared to the total budget.
26. The water fund's total expenses were \$453,730 and had \$217,755 unspent funds as of February. The water fund had net revenue of \$123,444.
27. The restricted asset fund had total revenue of \$77,253. When compared to the total budgeted revenue, the fund received 63% of revenues.
28. The restricted asset fund had total expenses of \$91,564 and unspent funds of \$70,082. The restricted asset fund's net loss was \$14,311. This fund is intentionally budgeted to have a loss.
29. The TIF fund had total revenues of \$751,004. This is \$91,004 more than what was budgeted for in FY2026.
30. The TIF fund's expenses were \$342,150 and have unspent funds of \$918,350. The total net revenue was \$408,854 as of February.



PRELIMINARY EVENT CHECKLIST  
GENERAL INFORMATION GATHERING



Event Name: Honey Ave Market  
Event Date(s) Sunday Sept 13th 2026 10-2pm  
Event Location Coastal Community Park  
Event Duration 8-5pm (set up) event 10-2pm  
Date of Board approval \_\_\_\_\_  
Point of Contact Caitlin Welch Phone No. 815 321 3198

Purpose and outcome:

small business community market.  
Build, network, eat, purchase from each other.  
All different vendors.

Type of vendors anticipated?

food, coffee, artwork, clothing + more

Number of volunteers needed and assignments anticipated?

No

Public Works level of involvement? Dates/times work for the department? Y / N

traffic cones / garbage cans

Police Department level of involvement? Dates/times work for the department? Y / N

police presence (roaming) 10-2pm

Special needs to be considered.

bathroom access (pop up tents)



# DEKALB COUNTY HIGHWAY DEPARTMENT

Item 2.

Office of  
**County Engineer**  
1826 Barber Greene Road  
DeKalb, Illinois 60115

NATHAN F. SCHWARTZ, P.E.  
County Engineer

Office Phone: (815) 756-9513  
Fax: (815) 756-8705

February 24, 2026

Mr. Joel Summerhill  
Town of Cortland  
PO BOX 877  
Cortland, IL 60112

Dear Mr. Summerhill:

DeKalb County Highway Department will be participating in the State of Illinois procurement process to secure rock salt for the 2026-2027 winter season. Those Road Districts, Municipalities, and Entities that wish to participate in this process are welcome to do so. To enable us to plan your winter maintenance material purchases we are sending you the enclosed Material Response, as well as historical information on material used. We would request your completed response no later than **March 31, 2026**.

We have also enclosed last year's Certificate of Authority, and a new blank form. If there were no changes in names and authority from last year, you may place your initials and this year's date at the bottom of last year's form & return it to us. If there were changes, you will need to complete the blank form with the two-party signature. Please return an executed COA no later than **March 31, 2026**.

We do not have the opportunity to renew our current contract. The 2026-2027 solicitation is for a one-year contract with no option to renew. When submitting your rock salt estimated usage for next winter, keep in mind you are responsible for 80% guaranteed purchase and only up to 120% will be guaranteed by the vendor. If you have a new salt storage facility for direct salt shipment from the terminal, we must submit that address at this time.

Intergovernmental cooperation is in the public's best interest to protect all entities involved; an IGA is recommended and often required. We have enclosed an Intergovernmental Agreement for salt joint purchasing with DeKalb County/DeKalb County Highway Department, for your execution & return to us no later than **March 31, 2026**.

We ask that you complete, sign and return the enclosed Material Response, Certificate of Authority, & IGA by **March 31**. You may return them via email to [highwaypermits@dekalbcounty.org](mailto:highwaypermits@dekalbcounty.org), via fax to 815-756-8705, or via mail or drop-off to our office. Your prompt attention to this will be appreciated. If you have any questions, please do not hesitate to call this Department and speak with Daniel Slingerland.

Very truly yours,

Nathan F. Schwartz, P.E.  
County Engineer

dfs/encl

BRAD HUNOLD  
Assistant County Engineer

STACY RICHARDSON  
Support Services Manager

JOSH MERCHANT  
Operations Manager

## INTERGOVERNMENTAL AGREEMENT FOR THE PROVISION OF JOINT SALT PURCHASING FOR THE TOWN OF CORTLAND IN DEKALB COUNTY, ILLINOIS

**THIS INTERGOVERNMENTAL AGREEMENT** (*“the Agreement”*) is entered into by and between the County of DeKalb, a unit of local government of the State of Illinois (*“DeKalb County”*) and the Town of Cortland (*“Local Agency”*), a unit of local government of the State of Illinois.

### WITNESSETH:

**WHEREAS**, the Constitution of the State of Illinois of 1970, Article VII, Section 10 provides that units of local government may contract or otherwise associate among themselves to obtain or share services and to exercise, combine, or transfer any power or function in any manner not prohibited by law or by ordinance and may use their credit, revenues, and other resources to pay costs related to intergovernmental activities; and

**WHEREAS**, Local Agency and DeKalb County are units of local government within the meaning of Article VII, Section 1 of the Illinois Constitution of 1970 who are authorized to enter into intergovernmental agreements pursuant to the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.*; and

**WHEREAS**, the Local Agency is desirous of DeKalb County’s assistance to participate with the State of Illinois through the Central Management Services (CMS) solicitation for the rock salt joint purchase master contract; and

**WHEREAS**, DeKalb County and the Local Agency have determined that in regards to the purchasing and invoicing, DeKalb County shall handle the primary facets of the bidding and contracting process through CMS.

**NOW, THEREFORE**, in consideration of the premises and the mutual covenants hereafter set forth, the parties agree as follows:

**Section 1.** The foregoing preambles are hereby incorporated into this Agreement as if fully restated in this Section 1.

**Section 2.** DeKalb County’s responsibilities are as follows:

- a. DeKalb County will place the initial contract order request with CMS for soliciting a contracted low bid price on a timely basis as requested by the Local Agency.
- b. DeKalb County will place delivery orders as requested from the Local Agency throughout the term of each salt season.

- c. DeKalb County will notify the Local Agency of the awarded low price given by the CMS solicitation process and ordering start date for each season.
- d. DeKalb County will oversee through CMS that the salt vendor complies with the rules and regulations directed by the State of Illinois contract.
- e. DeKalb County will pay the Vendor's invoice per the contract agreement on behalf of the Local Agency to then submit an invoice for full reimbursement to each Local Agency.
- f. Upon salt product deliveries, DeKalb County, through the DeKalb County Highway Department, shall provide the Local Agency with an invoice for full reimbursement costs to be paid by the Local Agency in a timely manner.
- g. DeKalb County shall provide no less than one invoice after the end of the winter season to the Local Agency and no more than one invoice per month during the contract period.

**Section 3.** The Local Agency agrees to the following:

- a. The Local Agency shall appropriate and earmark funds prior to making an initial contract order so as to have funds available upon invoicing by DeKalb County.
- b. The Local agency will receive between 80% and 120% of their initial contract order request amount.
- c. The Local Agency has the right to request the DeKalb County Highway Department invoice no less than one invoice after the end of the winter season and no more than one invoice per month during the contract period.
- d. The Local Agency shall accept the low bidder's price awarded by the CMS solicitation process.
- e. Upon receipt of invoices(s) by the DeKalb County Highway Department, the Local Agency agrees to reimburse DeKalb County for the entire Local Agency costs after receipt of an invoice for same and approval for payment through routine processing by the Local Agency at their next scheduled meeting following receipt.

**Section 4.** General Terms & Conditions:

- a. The failure of the Local Agency to perform, keep or observe any of the covenants, conditions, promises, agreements or obligations with respect to this Agreement, shall constitute a Default by the Local Agency hereunder. Further, in the event the Local Agency fails to timely make a scheduled payment, which the agency is required to perform under this Agreement,

DeKalb County shall notify the agency in writing and allow the agency thirty (30) days from the date of receipt of the notice to cure the default. If the default is not cured within 30 days of receipt of such notice, DeKalb County will consider the agency to be in Default under this Agreement. Upon the occurrence of a Default, DeKalb County may, by an action or proceeding at law or in equity, pursue and secure any available remedy, including but not limited to the specific performance of the agreement contained herein. The agency further agrees to reimburse DeKalb County for all attorneys' fees and costs incurred by DeKalb County related to DeKalb County's enforcement of this Agreement.

- b. The failure of DeKalb County to perform, keep or observe any of the covenants, conditions, promises, agreements or obligations with respect to this Agreement, shall constitute a Default by DeKalb County hereunder. Upon the occurrence of a Default, the agency may, by an action or proceeding at law or in equity, pursue and secure any available remedy, including but not limited to the specific performance of the agreement contained herein. DeKalb County further agrees to reimburse agency for all attorneys' fees and costs incurred by agency related to agency's enforcement of this Agreement.
- c. The Local Agency agrees to indemnify, defend and hold harmless the DeKalb County, its elected official, its duly appointed official, agents, employees and representatives, and the DeKalb County Highway Department, its duly appointed officials, agents, employees and representatives from and against any and all claims, suits, settlements, actions, losses, expenses, damages, injuries, judgments and demands arising from and relating to the Local Agency's purchase and use of rock salt on roadways and other activities as contemplated in this agreement.
- d. This Agreement and the rights of the parties hereunder may not be assigned (except by operation of law), and the terms and conditions of this Agreement shall inure to the benefit of and be binding upon the respective successors and assigns of the parties hereto. Nothing in this Agreement, express or implied, is intended to confer upon any party, other than the parties and their respective successors or assigns, any rights, remedies, obligations or liabilities under or by reason of such agreements.
- e. All notices required or permitted hereunder shall be in writing and may be given by either (a) depositing the same in the United States mail, addressed to the party to be notified, postage prepaid and certified with the return receipt requested, (b) delivering the same in person, or (c) telecopying the same with electronic confirmation of receipt.

*If to DeKalb County:* DeKalb County Engineer  
1826 Barber Greene Road  
DeKalb, Illinois 60115

If in regards to Section 4 of this agreement a copy shall be sent to the State's Attorney's Office at 133 W State St, Sycamore, IL 60178.

*If to Local Agency:*                      Town of Cortland  
    PO Box 877  
    Cortland, IL 60112

Or such address or counsel as any party hereto shall specify in writing pursuant to this Section from time to time.

- f. This Agreement shall be interpreted and enforced under the laws of the State of Illinois. Any legal proceeding related to enforcement of this Agreement shall be brought in the Circuit Court of Illinois, Twenty-Third Judicial Circuit, State of Illinois. In case any provision of this Agreement shall be declared and/or found invalid, illegal or unenforceable by a court of competent jurisdiction, such provision shall, to the extent possible, be modified by the court in such manner as to be valid, legal and enforceable so as to most nearly retain the intent of the parties, and if such modification is not possible, such provision shall be severed from this Agreement, and in either case the validity, legality, and enforceability of the remaining provisions of this Agreement shall not in any way be impaired thereby.
- g. The Local Agency and DeKalb County agree that the waiver of, or failure to enforce, any breach of this Agreement by the remaining party shall not be construed, or otherwise operate, as a waiver of any future breach of this Agreement. Further, the failure to enforce any particular breach shall not bar or prevent the remaining party from enforcing this Agreement with respect to a different breach. No endorsement or statement on any check or correspondence accompanying a check for payment shall be deemed as an accord and satisfaction and DeKalb County may accept such payment without prejudice to its rights to recover the balance of agency costs still owed.
- h. This Agreement may be executed in counterparts (including facsimile signatures), each of which shall be deemed to be an original and both of which shall constitute one and the same Agreement.
- i. This Agreement represents the entire Agreement between the parties and there are no other promises or conditions in any other Agreement whether oral or written. This Agreement supersedes any prior written or oral agreements between the parties and may not be modified except in writing acknowledged by both parties.
- j. Nothing contained in this Agreement, nor any act of DeKalb County or the Local Agency pursuant to this Agreement, shall be deemed or construed by any of the parties hereto or by third persons, to create any relationship of third-party beneficiary, principal, agent, limited or general partnership, joint venture, or any association or relationship involving DeKalb County and the Local Agency.

- k. Neither party will be responsible to the other for damage, loss, injury, or interruption of work if the damage, loss, injury, or interruption of work is caused solely by conditions that are beyond the reasonable control of the parties, and without the intentional misconduct or negligence, of that party (hereinafter referred to as a "force majeure event"). To the extent not within the control of either party, such force majeure events include: acts of God, acts of any governmental authorities, fire, explosions or other casualties, vandalism, and riots or war. A party claiming a force majeure event ("the claiming party") shall promptly notify the other party in writing, describing the nature and estimated duration of the claiming party's inability to perform due to the force majeure event. The cause of such inability to perform will be remedied by the claiming party with all reasonable dispatch.
  
- l. The Term of Agreement shall commence as of April 1, 2026 and remain in effect until the end of DeKalb County's contract with CMS or the final reimbursement payment is received by DeKalb County from the Local Agency, whichever is later.
  
- m. DeKalb County and Local Agency each hereby warrant and represent that their respective signatures set forth below have been, and are on the date of this Agreement, duly authorized by all necessary and appropriate corporate and/or governmental action to execute this Agreement.

**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed by their duly authorized officers on the date(s) below.

County of DeKalb, a unit of local Government, of the State of Illinois

Town of Cortland, a unit of local Government, of the State of Illinois

By: \_\_\_\_\_  
DeKalb County Board Chair

By: \_\_\_\_\_  
Town of Cortland Mayor

Date: \_\_\_\_\_

Date: \_\_\_\_\_

*ATTEST:*

*ATTEST:*

By: \_\_\_\_\_  
DeKalb County Clerk

By: \_\_\_\_\_  
Town Clerk

**TOWN OF CORTLAND  
POLICY ON PUBLIC COMMENT AT MEETINGS OF THE  
BOARD OF TRUSTEES**

1. It is the policy of the Town Board to permit comments by members of the public at regular board meetings on current agenda items and other matters of public concern. The Town Board permits comments by members of the public at regular board meetings following the approval of the agenda at the beginning of the meeting.
2. No person shall address the Town Board without first being recognized by the Town President.
3. Each person desiring to address the Town Board shall complete and submit a *Request for Consideration* form, approach the podium, state his or her name ~~and address~~ for the record, state the subject, state whom he or she is representing if he or she represents an organization or other persons, and shall limit his or her remarks to three (3) minutes. All remarks shall be addressed to the Town Board as a whole and not to any member thereof. Although questions may be asked of a Town Board member or a member of the Town staff, those individuals may decline to answer when a complete answer requires research or deliberate consideration.
4. In order to expedite Town business and to avoid repetitious presentations, whenever any group of persons wishes to address the Town Board on the same subject matter, it shall be in order for the Town President to encourage that a spokesperson be chosen from the group to address the Town Board. If additional matters are to be presented by any other members of the group, the president may limit the number of such persons and limit the presentation to information not already presented by the group spokesperson.
5. Town residents shall be given priority in addressing the Town Board and the public comment section of the meeting agenda shall be limited to thirty (30) minutes in duration. Visitors' statements and comments shall be limited to matters relating to the Town; language of a lewd, insulting or provocative nature shall not be permitted; and participants shall conduct themselves in an orderly and civil manner.

Presented for consideration to Town Board March 23, 2026

Submitted to table  
3/23/2026  
Cla, TC

Item 4.

TOWN OF CORTLAND

**BUDGET SUMMARY BY GOVERNMENTAL FUNDS**

PROPOSED FY 2027 BUDGET

| DESCRIPTION                                | GENERAL FUND        | RESTRICTED ASSETS FUND | MOTOR FUEL TAX FUND | CAPITAL IMPROVEMENT FUND | TAX INCREMENT FUND  | WASTEWATER SYSTEM   | WATER SYSTEM        | TOTAL                | CORTLAND COMMUNITY LIBRARY |
|--|---------------------|------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|----------------------|----------------------------|
| ESTIMATED CASH AS OF MAY 1, 2025           | \$ 390,692          | \$ 980,810             | \$ 1,243,641        | \$ 2,583,644             | \$ 1,705,849        | \$ 3,060,044        | \$ 754,365          | \$ 10,719,045        | \$ 183,182                 |
| RESERVED FUNDS *                           |                     | 627,007                |                     |                          |                     |                     | 159,720             | 786,727              |                            |
| <b>REVENUES</b>                            |                     |                        |                     |                          |                     |                     |                     |                      |                            |
| TAXES                                      | \$ 2,276,700        | \$ -                   | \$ 195,000          | \$ 162,500               | \$ 675,000          | \$ -                | \$ -                | \$ 3,309,200         | \$ 310,686                 |
| PERMITS                                    | 78,950              | -                      | -                   | -                        | -                   | 85,000              | 105,000             | 268,950              | -                          |
| CHARGES AND SERVICES                       | -                   | -                      | -                   | -                        | -                   | 624,000             | 553,340             | 1,177,340            | -                          |
| FINES/FEES                                 | 6,500               | -                      | -                   | -                        | -                   | -                   | 5,150               | 11,650               | -                          |
| GOVERNMENTAL                               | -                   | -                      | -                   | -                        | -                   | 35,000              | -                   | 35,000               | 6,487                      |
| OTHER INCOME                               | 29,450              | 94,800                 | 35,000              | 60,000                   | 65,000              | 138,000             | 70,720              | 492,970              | 10,681                     |
| GRANT REVENUE                              | -                   | -                      | -                   | 75,000                   | -                   | -                   | -                   | 75,000               | -                          |
| <b>TOTAL REVENUES</b>                      | <b>\$ 2,391,600</b> | <b>\$ 94,800</b>       | <b>\$ 230,000</b>   | <b>\$ 297,500</b>        | <b>\$ 740,000</b>   | <b>\$ 882,000</b>   | <b>\$ 734,210</b>   | <b>\$ 5,370,110</b>  | <b>\$ 327,854</b>          |
| OPERATING TRANSFERS IN                     | \$ 1,145,854        | \$ -                   | \$ -                | \$ -                     | \$ -                | \$ -                | \$ -                | \$ 1,145,854         | \$ -                       |
| <b>TOTAL FUNDS AVAILABLE FOR BUDGETING</b> | <b>\$ 3,928,146</b> | <b>\$ 448,603</b>      | <b>\$ 1,473,641</b> | <b>\$ 2,881,144</b>      | <b>\$ 2,445,849</b> | <b>\$ 3,942,044</b> | <b>\$ 1,328,855</b> | <b>\$ 16,448,282</b> | <b>\$ 511,036</b>          |
| <b>EXPENDITURES</b>                        |                     |                        |                     |                          |                     |                     |                     |                      |                            |
| PERSONNEL SERVICES                         | 2,075,285           | -                      | -                   | -                        | -                   | 174,218             | 242,327             | 2,491,830            | 234,250                    |
| CONTRACTUAL SERVICES                       | 529,135             | -                      | 690,000             | -                        | 1,490,000           | 202,856             | 275,959             | 3,187,950            | 37,700                     |
| COMMODITIES                                | 253,110             | -                      | -                   | -                        | -                   | 63,500              | 114,250             | 430,860              | 50,200                     |
| CAPITAL OUTLAY                             | 86,000              | 283,572                | -                   | 258,500                  | -                   | 75,000              | 100,000             | 803,072              | 1,000                      |
| DEBT SERVICE                               | 59,854              | -                      | -                   | -                        | -                   | 60,947              | -                   | 120,801              | -                          |
| <b>TOTAL EXPENDITURES</b>                  | <b>\$ 3,003,384</b> | <b>\$ 283,572</b>      | <b>\$ 690,000</b>   | <b>\$ 258,500</b>        | <b>\$ 1,490,000</b> | <b>\$ 576,521</b>   | <b>\$ 732,536</b>   | <b>\$ 7,034,513</b>  | <b>\$ 323,150</b>          |
| OPERATING TRANSFERS OUT                    | \$ -                | \$ -                   | \$ -                | \$ (1,145,854)           | \$ -                | \$ -                | \$ -                | \$ (1,145,854)       | \$ -                       |
| <b>EXCESS (DEFICIT)</b>                    | <b>534,070</b>      | <b>(188,772)</b>       | <b>(460,000)</b>    | <b>(1,106,854)</b>       | <b>(750,000)</b>    | <b>305,479</b>      | <b>1,674</b>        | <b>627,305</b>       | <b>4,704</b>               |
| <b>ENDING CASH BALANCE</b>                 | <b>\$ 924,763</b>   | <b>\$ 792,038</b>      | <b>\$ 783,641</b>   | <b>\$ 1,476,790</b>      | <b>\$ 955,849</b>   | <b>\$ 3,365,523</b> | <b>\$ 756,039</b>   | <b>\$ 11,346,350</b> | <b>\$ 187,886</b>          |

\*Funds not available for general use. Fund Balance is restricted by specific use purpose.

**NOTE: This is a draft of the proposed FY2027 Budget and it may be modified, changed or revised before its final adoption by the Board of Trustees**

## TOWN OF CORTLAND

**GENERAL FUND SUMMARY**

PROPOSED FY 2027 BUDGET

|                                   | FYE 2024 ACTUAL     | FYE 2025 ACTUAL     | FYE 2026 BUDGET     | FYE 2026<br>PROJECTED | FYE 2027 PROPOSED   |
|-----------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| <b>REVENUES</b>                   |                     |                     |                     |                       |                     |
| TAXES                             | \$ 2,095,197        | \$ 2,118,530        | \$ 2,198,375        | \$ 2,021,060          | \$ 2,276,700        |
| PERMITS                           | 74,466              | 110,945             | 62,600              | 75,923                | 78,950              |
| FINES/FEES                        | 9,376               | 6,247               | 6,500               | 4,600                 | 6,500               |
| OTHER INCOME                      | 85,276              | 107,150             | 27,550              | 24,915                | 29,450              |
| <b>TOTAL REVENUES</b>             | <b>\$ 2,264,315</b> | <b>\$ 2,342,872</b> | <b>\$ 2,295,025</b> | <b>\$ 2,126,498</b>   | <b>\$ 2,391,600</b> |
| <b>EXPENDITURES</b>               |                     |                     |                     |                       |                     |
| ADMINISTRATION                    | \$ 547,416          | \$ 517,571          | \$ 505,725          | \$ 542,213            | \$ 556,642          |
| LEGAL                             | 28,852              | 21,933              | 40,000              | 20,241                | 29,000              |
| ENGINEERING, PLANNING, AND ZONING | 201,858             | 235,450             | 801,900             | 229,254               | 189,345             |
| POLICE DEPARTMENT                 | 906,468             | 1,154,884           | 1,330,050           | 1,441,972             | 1,485,630           |
| STREETS AND MAINTENANCE           | 669,229             | 863,742             | 830,316             | 701,741               | 742,767             |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 2,353,823</b> | <b>\$ 2,493,580</b> | <b>\$ 3,507,991</b> | <b>\$ 2,935,091</b>   | <b>\$ 3,003,384</b> |
| INTERFUND TRANSFERS IN (OUT)      | \$ (20,000)         | \$ 12,989           | \$ 4,400            | \$ 3,240              | \$ 1,000,000        |
| TRANSFERS IN - DEBT SERVICE       | 51,128              | -                   | 142,136             | 102,498               | 59,854              |
| TRANSFERS IN - PURCHASE           | 55,676              | -                   | 705,832             | -                     | 86,000              |
| <b>EXCESS (DEFICIT)</b>           | <b>\$ (2,704)</b>   | <b>\$ (137,719)</b> | <b>\$ (360,598)</b> | <b>\$ (702,855)</b>   | <b>\$ 534,070</b>   |
| BEGINNING CASH BALANCE            | \$ 1,231,266        | \$ 1,231,266        | \$ 1,093,547        | \$ 1,093,547          | \$ 390,692          |
| ENDING CASH BALANCE               | \$ 1,228,562        | \$ 1,093,547        | \$ 732,949          | \$ 390,692            | \$ 924,763          |

NOTE: This is a draft of the FY 2027 Budget and it may be modified, changed or revised before its final adoption by the Board of Trustees

TOWN OF CORTLAND - GENERAL FUND

**REVENUES**

**PROPOSED FY 2027 BUDGET**

| ACCOUNT NUMBER                | DESCRIPTION                           | FYE 2024 ACTUAL     | FYE 2025 ACTUAL     | FYE 2026 BUDGET     | FYE 2026 PROJECTED  | FYE 2027 PROPOSED   |
|-------------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TAXES</b>                  |                                       |                     |                     |                     |                     |                     |
| 01-4052                       | Property Taxes - Corporate Levy       | \$ 499,403          | \$ 503,152          | \$ 510,000          | \$ 517,268          | \$ 519,000          |
| 01-4055                       | Property Taxes - Police               | 149,497             | 193,733             | 219,000             | 223,168             | 250,000             |
| 01-4058                       | Property Tax - IMRF Levy              | 54,829              | 54,927              | 52,000              | 54,977              | 55,000              |
| 01-4059                       | Property Tax - Social Security Levy   | 51,829              | 51,927              | 50,000              | 51,979              | 52,000              |
| 01-4071                       | Road and Bridge Tax                   | 17,571              | 17,218              | 17,500              | 15,500              | 16,000              |
| 01-4101                       | State Income Tax                      | 720,016             | 764,391             | 740,000             | 788,625             | 785,000             |
| 01-4120                       | Non-Home Rule Sales Tax               | -                   | -                   | -                   | -                   | 230,000             |
| 01-4122                       | Sales Tax                             | 365,084             | 332,789             | 320,000             | 276,869             | 275,000             |
| 01-4123                       | Use Tax                               | 166,083             | 125,005             | 220,000             | 241,477             | 35,000              |
| 01-4141                       | Replacement Tax                       | 2,990               | 1,836               | 2,375               | 2,024               | 2,000               |
| 01-4142                       | Video Gaming Tax                      | 25,321              | 30,285              | 25,000              | 20,840              | 21,000              |
| 01-4143                       | Cannabis Use Tax                      | 6,377               | 6,821               | 6,500               | 6,013               | 6,200               |
| 01-4181                       | Utility Franchise Fees                | 29,131              | 30,174              | 30,000              | 24,220              | 25,000              |
| 01-4201                       | Telecom Tax                           | 7,066               | 6,272               | 6,000               | 5,430               | 5,500               |
| <b>TOTAL TAXES</b>            |                                       | <b>\$ 2,095,197</b> | <b>\$ 2,118,530</b> | <b>\$ 2,198,375</b> | <b>\$ 2,021,060</b> | <b>\$ 2,276,700</b> |
| <b>PERMITS</b>                |                                       |                     |                     |                     |                     |                     |
| 01-4083                       | Building and Zoning Permits           | \$ 64,566           | \$ 101,935          | \$ 60,000           | \$ 67,048           | \$ 70,000           |
| 01-4151                       | Other Permits                         | 2,250               | 275                 | 700                 | -                   | -                   |
| 01-4153                       | Liquor Licenses                       | 6,700               | 8,200               | 1,000               | 8,200               | 8,200               |
| 01-4154                       | Park Rental                           | -                   | 40                  | 50                  | -                   | 50                  |
| 01-4155                       | Non-Highway Vehicle Permit            | 450                 | 325                 | 500                 | 500                 | 500                 |
| 01-4156                       | Solicitors Permit                     | 500                 | 200                 | 350                 | 175                 | 200                 |
| <b>Total Permits</b>          |                                       | <b>\$ 74,466</b>    | <b>\$ 110,945</b>   | <b>\$ 62,600</b>    | <b>\$ 75,923</b>    | <b>\$ 78,950</b>    |
| <b>FINES/FEES</b>             |                                       |                     |                     |                     |                     |                     |
| 01-4062                       | Police Fines                          | \$ 9,376            | \$ 6,247            | \$ 6,500            | \$ 4,600            | \$ 6,500            |
| <b>TOTAL FINES/FEES</b>       |                                       | <b>\$ 9,376</b>     | <b>\$ 6,247</b>     | <b>\$ 6,500</b>     | <b>\$ 4,600</b>     | <b>\$ 6,500</b>     |
| <b>OTHER INCOME</b>           |                                       |                     |                     |                     |                     |                     |
| 01-4099                       | Land/Cash - Town Services             | \$ -                | \$ 9,450            | \$ -                | \$ 9,450            | \$ 9,450            |
| 01-4160                       | Bench - Donations                     | -                   | 1,200               | -                   | -                   | -                   |
| 01-4166                       | Cemetery Receipts                     | 200                 | 300                 | 300                 | 300                 | 300                 |
| 01-4851                       | Cortland History Book                 | 50                  | 75                  | 50                  | 110                 | 50                  |
| 01-4909                       | Reimbursements                        | 926                 | 1,106               | 1,000               | 2,888               | 2,000               |
| 01-4911                       | Restitution                           | -                   | 7,720               | -                   | -                   | -                   |
| 01-4989                       | Organized Retail Crime Grant - Police | -                   | 19,450              | -                   | -                   | -                   |
| 01-4990                       | Misc Revenue PD Reports               | 115                 | 120                 | -                   | -                   | 150                 |
| 01-4991                       | Miscellaneous Income                  | 1,015               | 14,094              | 1,000               | 667                 | 1,000               |
| 01-4996                       | Business Licenses                     | 1,350               | 1,600               | 1,200               | 1,425               | 1,500               |
| 01-8011                       | Investment Income                     | 36,526              | 23,337              | 24,000              | 10,125              | 15,000              |
| 01-8301                       | IPRF Grant                            | 45,094              | -                   | -                   | -                   | -                   |
| 01-8501                       | Loan Proceeds                         | -                   | 23,593              | -                   | -                   | -                   |
| <b>TOTAL OTHER INCOME</b>     |                                       | <b>\$ 85,276</b>    | <b>\$ 107,150</b>   | <b>\$ 27,550</b>    | <b>\$ 24,915</b>    | <b>\$ 29,450</b>    |
| <b>TOTAL BEFORE TRANSFERS</b> |                                       | <b>\$ 2,264,315</b> | <b>\$ 2,342,872</b> | <b>\$ 2,295,025</b> | <b>\$ 2,126,498</b> | <b>\$ 2,391,600</b> |

TOWN OF CORTLAND - GENERAL FUND

**REVENUES**

PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER                   | DESCRIPTION                        | FYE 2024 ACTUAL     | FYE 2025 ACTUAL     | FYE 2026 BUDGET     | FYE 2026 PROJECTED  | FYE 2027 PROPOSED   |
|----------------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>INTERFUND TRANSFERS</b>       |                                    |                     |                     |                     |                     |                     |
| 01-8101                          | Capital Improvement Fund           | \$ 55,676           | \$ -                | \$ 705,832          | \$ -                | \$ 1,145,854        |
| 01-8102                          | Transfer in From Restricted Assets | -                   | -                   | -                   | -                   | -                   |
| <b>TOTAL INTERFUND TRANSFERS</b> |                                    | <b>\$ 55,676</b>    | <b>\$ -</b>         | <b>\$ 705,832</b>   | <b>\$ -</b>         | <b>\$ 1,145,854</b> |
| <b>TOTAL REVENUE</b>             |                                    | <b>\$ 2,319,991</b> | <b>\$ 2,342,872</b> | <b>\$ 3,000,857</b> | <b>\$ 2,126,498</b> | <b>\$ 3,537,454</b> |

NOTE: This is a draft of the FY 2027 Budget and it may be modified, changed or revised before its final adoption by the Board of Trustees

TOWN OF CORTLAND - GENERAL FUND

**ADMINISTRATION**

PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER                             | DESCRIPTION   | FYE 2024 ACTUAL    | FYE 2025 ACTUAL    | FYE 2026 BUDGET   | FYE 2026 PROJECTED | FYE 2027 PROPOSED |
|--|---|--------------------|--------------------|-------------------|--------------------|-------------------|
| <b>PERSONNEL SERVICES</b>                  |   |                    |                    |                   |                    |                   |
| 01-6000-110                                | Salaries - Elected Officials                            | \$ 118,880         | \$ 123,781         | \$ 127,000        | \$ 119,756         | \$ 130,000        |
| 01-6000-119                                | Salaries - Clerical Workers*                            | 90,119             | 57,094             | 59,500            | 89,471             | 110,000           |
| 01-6000-110                                | Liquor Commissioner                                     | 1,100              | -                  | 1,100             | 1,100              | 1,100             |
| 01-6000-193                                | Payroll Taxes - Employer                                | 16,069             | 14,155             | 13,500            | 16,357             | 16,000            |
| 01-6000-133                                | Employer Paid Retirement(IMRF)                          | 14,705             | 12,064             | 12,200            | 15,113             | 17,500            |
| 01-6000-134                                | Employee Inoculations - HEP B and other                 | -                  | -                  | 1,000             | 736                | 1,000             |
| 01-6000-131                                | Employee Health Insurance                               | 31,000             | 37,853             | 30,600            | 47,636             | 58,352            |
| <b>TOTAL PERSONNEL SERVICES</b>            |   | <b>\$ 271,873</b>  | <b>\$ 244,947</b>  | <b>\$ 244,900</b> | <b>\$ 290,169</b>  | <b>\$ 333,952</b> |
| <b>CONTRACTUAL SERVICES</b>                |   |                    |                    |                   |                    |                   |
| 01-6000-211                                | Legal/Collection Expense                                | \$ 28,852          | \$ 21,933          | \$ 40,000         | \$ 20,241          | \$ 29,000         |
| 01-6000-214                                | Audit, Accounting Fees                                  | 116,471            | 126,116            | 127,000           | 127,422            | 98,200            |
| 01-6000-314                                | Telephone and Data                                      | 13,895             | 12,843             | 14,500            | 13,345             | 14,500            |
| 01-6000-315                                | Copies and Printing                                     | 370                | -                  | -                 | 330                | 330               |
| 01-6000-321                                | Dues and Subscriptions                                  | 11,275             | 25,417             | 25,000            | 28,000             | 28,000            |
| 01-6000-331                                | Travel and Training                                     | 7,366              | 6,342              | 8,500             | 4,905              | 4,500             |
| 01-6000-494                                | Grant Expense - DeKalb County Community Foudation       | -                  | 10,534             | -                 | -                  | -                 |
| 01-6000-421                                | Community Programs - Contribution for Festival & Parade | 20,000             | 20,000             | 20,000            | 20,000             | 20,000            |
| 01-6000-511                                | Insurance Expense                                       | 22,420             | 21,831             | 23,175            | 17,546             | 18,000            |
| 01-6000-531                                | Real Estate Taxes - Herman Farms & Airport Road         | 1,539              | 4,822              | 4,850             | 4,850              | 4,900             |
| 01-6000-210                                | Legal-Reimbursable                                      | -                  | 350                | -                 | -                  | -                 |
| <b>TOTAL CONTRACTUAL SERVICES</b>          |   | <b>\$ 222,188</b>  | <b>\$ 250,188</b>  | <b>\$ 263,025</b> | <b>\$ 236,639</b>  | <b>\$ 217,430</b> |
| <b>COMMODITIES</b>                         |   |                    |                    |                   |                    |                   |
| 01-6000-312                                | Office Supplies   | \$ 3,588           | \$ 4,382           | \$ 5,000          | \$ 4,829           | \$ 4,500          |
| 01-6000-313                                | Postage   | 1,362              | 1,330              | 1,800             | 903                | 1,000             |
| 01-6000-318                                | Advertising   | 1,166              | -                  | -                 | 1,254              | 1,300             |
| 01-6000-351                                | Office Equipment, Maintenance & Software                | 40,238             | 33,630             | 25,000            | 23,500             | 25,000            |
| 01-6000-591                                | Miscellaneous Expense                                   | 1,581              | 5,027              | 1,600             | 1,920              | 2,460             |
| <b>TOTAL COMMODITIES</b>                   |   | <b>\$ 47,935</b>   | <b>\$ 44,369</b>   | <b>\$ 33,400</b>  | <b>\$ 32,406</b>   | <b>\$ 34,260</b>  |
| <b>CAPITAL</b>                             |   |                    |                    |                   |                    |                   |
| 01-6000-812                                | Capital Outlay  | \$ 34,272          | \$ 12,989          | \$ 4,400          | \$ 3,240           | \$ -              |
| <b>TOTAL CAPITAL OUTLAY</b>                |   | <b>\$ 34,272</b>   | <b>\$ 12,989</b>   | <b>\$ 4,400</b>   | <b>\$ 3,240</b>    | <b>\$ -</b>       |
| <b>TOTAL EXPENDITURES BEFORE TRANSFERS</b> |   | <b>\$ 576,268</b>  | <b>\$ 552,493</b>  | <b>\$ 545,725</b> | <b>\$ 562,454</b>  | <b>\$ 585,642</b> |
| 01-6000-908                                | Transfer to Parade & Festival                           | \$ (10)            | \$ -               | \$ -              | \$ -               | \$ -              |
| 01-8101                                    | Transfer from CIF and RAF - Purchase                    | (34,272)           | (12,989)           | (4,400)           | (3,240)            | -                 |
| 01-6000-999                                | Contingencies   | -                  | -                  | -                 | -                  | -                 |
| 01-6000-999                                | Repayment of Settlement loan to RAF                     | -                  | -                  | -                 | -                  | -                 |
| <b>TOTAL REIMBURSEMENT AND TRANSFERS</b>   |   | <b>\$ (34,282)</b> | <b>\$ (12,989)</b> | <b>\$ (4,400)</b> | <b>\$ (3,240)</b>  | <b>\$ -</b>       |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>       |   | <b>\$ 541,986</b>  | <b>\$ 539,504</b>  | <b>\$ 541,325</b> | <b>\$ 559,214</b>  | <b>\$ 585,642</b> |

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TOWN OF CORTLAND - GENERAL FUND

**PUBLIC WORKS**

**PROPOSED FY 2027 BUDGET**

| ACCOUNT NUMBER                  | DESCRIPTION                     | FYE 2024 ACTUAL   | FYE 2025 ACTUAL   | FYE 2026 BUDGET   | FYE 2026 PROJECTED | FYE 2027 PROPOSED |
|---------------------------------|---------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| <b>PERSONNEL SERVICES</b>       |                                 |                   |                   |                   |                    |                   |
| 01-6100-118                     | Salaries & Overtime             | \$ 205,926        | \$ 241,257        | \$ 247,325        | \$ 269,972         | \$ 278,075        |
| 01-6100-193                     | Employer Payroll Taxes          | 15,682            | 18,796            | 18,920            | 20,334             | 21,273            |
| 01-6100-133                     | Employer Paid Retirement - IMRF | 17,794            | 21,300            | 22,385            | 23,576             | 25,000            |
| 01-6100-131                     | Employee Health Insurance       | 41,000            | 36,736            | 56,150            | 48,699             | 59,680            |
| 01-6100-151                     | Unemployment Benefits           | 3,330             | -                 | -                 | -                  | -                 |
| <b>TOTAL PERSONNEL SERVICES</b> |                                 | <b>\$ 283,732</b> | <b>\$ 318,089</b> | <b>\$ 352,780</b> | <b>\$ 362,381</b>  | <b>\$ 392,028</b> |

|                                   |                            |                   |                   |                   |                   |                   |
|-----------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>CONTRACTUAL SERVICES</b>       |                            |                   |                   |                   |                   |                   |
| 01-6100-197                       | Drug/Alcohol Programs      | \$ 594            | \$ 425            | \$ 800            | \$ 715            | \$ 800            |
| 01-6100-218                       | Street Lights--Maintenance | 4,239             | 434               | 5,000             | -                 | 2,500             |
| 01-6100-219                       | Street Lights--Electricity | 55,814            | 28,177            | 36,500            | 37,673            | 38,000            |
| 01-6100-239                       | Nuisance Mowing            | -                 | -                 | 1,000             | -                 | 1,000             |
| 01-6100-245                       | Equipment Rental           | 2,005             | 15,084            | 20,000            | 18,900            | 20,000            |
| 01-6100-314                       | Telephone and Data         | 3,977             | 3,961             | 4,500             | 3,758             | 4,000             |
| 01-6100-316                       | Utilities                  | 8,997             | 7,950             | 8,000             | 13,079            | 10,000            |
| 01-6100-321                       | Dues & Subscriptions       | -                 | -                 | -                 | -                 | 585               |
| 01-6100-331                       | Travel and Training        | 1,247             | 90                | 4,000             | -                 | 2,500             |
| 01-6100-492                       | IPRF Safety Grant          | 2,363             | -                 | 2,500             | 166               | -                 |
| 01-6100-511                       | Insurance                  | 43,775            | 44,903            | 44,000            | 32,373            | 40,000            |
| 01-6100-522                       | Fees/Permits               | -                 | 1,130             | 2,000             | 1,000             | 2,000             |
| <b>TOTAL CONTRACTUAL SERVICES</b> |                            | <b>\$ 123,011</b> | <b>\$ 102,204</b> | <b>\$ 128,300</b> | <b>\$ 108,164</b> | <b>\$ 121,385</b> |

|                          |                                 |                   |                   |                   |                   |                   |
|--------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>COMMODITIES</b>       |                                 |                   |                   |                   |                   |                   |
| 01-6100-198              | Uniforms                        | \$ 952            | \$ 1,404          | \$ 1,600          | \$ 650            | \$ 1,000          |
| 01-6100-220              | Road Salt                       | 35,201            | 29,348            | 35,000            | 32,709            | -                 |
| 01-6100-221              | Road Signs                      | 10,208            | 6,703             | 9,000             | 3,854             | 4,000             |
| 01-6100-222              | Railroad Crossing Maintenance   | -                 | -                 | 1,000             | 723               | 1,000             |
| 01-6100-224              | Street Repair Materials         | 8,538             | 4,105             | 24,000            | 3,000             | 20,000            |
| 01-6100-226              | Tools and Hardware              | 2,665             | 2,118             | 3,000             | 3,200             | 3,000             |
| 01-6100-227              | Small Equipment Purchase        | 8,587             | 1,857             | 10,000            | -                 | 8,000             |
| 01-6100-232              | Town Garage Maintenance         | 4,610             | 8,167             | 6,000             | 11,350            | 6,000             |
| 01-6100-235              | Parks - Equipment Maintenance   | 12,943            | 12,699            | 20,000            | 7,500             | 15,000            |
| 01-6100-241              | Vehicle & Equipment Maintenance | 42,492            | 38,315            | 40,000            | 32,611            | 40,000            |
| 01-6100-242              | Town Hall Maintenance           | 5,124             | 4,775             | 6,000             | 2,944             | 6,000             |
| 01-6100-255              | Storm Sewer Repairs             | 4,830             | 3,067             | 7,000             | -                 | 5,000             |
| 01-6100-258              | Forestry                        | 4,358             | 7,220             | 12,000            | 4,200             | 10,000            |
| 01-6100-312              | Office Supplies                 | 321               | 188               | 1,000             | 85                | 500               |
| 01-6100-351              | Office Equipment & Maint        | 2,529             | 1,376             | 2,000             | 2,000             | 2,000             |
| 01-6100-371              | Fuel                            | 18,879            | 18,563            | 25,000            | 19,659            | 25,000            |
| 01-6100-525              | Technology Upgrades             | -                 | -                 | 2,000             | -                 | 2,000             |
| 01-6100-592              | Cemetery Expenses               | -                 | 150               | 2,000             | 7                 | 1,000             |
| 01-6100-591              | Miscellaneous                   | 4,250             | 3,484             | 500               | 3,876             | 4,000             |
| <b>TOTAL COMMODITIES</b> |                                 | <b>\$ 166,487</b> | <b>\$ 143,449</b> | <b>\$ 207,100</b> | <b>\$ 128,368</b> | <b>\$ 153,500</b> |

TOWN OF CORTLAND - GENERAL FUND

**PUBLIC WORKS**

**PROPOSED FY 2027 BUDGET**

| ACCOUNT NUMBER                             | DESCRIPTION                      | FYE 2024 ACTUAL    | FYE 2025 ACTUAL     | FYE 2026 BUDGET     | FYE 2026 PROJECTED  | FYE 2027 PROPOSED  |
|--|----------------------------------|--------------------|---------------------|---------------------|---------------------|--------------------|
| <b>CAPITAL OUTLAY</b>                      |                                  |                    |                     |                     |                     |                    |
| 01-6100-611                                | Debt Service - Principal         | \$ 38,671          | \$ 46,599           | \$ 46,565           | \$ 45,647           | \$ 49,135          |
| 01-6100-621                                | Debt Service - Interest          | 16,820             | 18,255              | 13,289              | 18,507              | 10,719             |
| 01-6100-811                                | Purchase/Construction            | 6,668              | 10,845              | 82,282              | 42,344              | 16,000             |
| 01-6100-812                                | Equipment                        | 33,840             | 93,426              | -                   | -                   | -                  |
| <b>TOTAL CAPITAL OUTLAY</b>                |                                  | <b>\$ 95,999</b>   | <b>\$ 164,125</b>   | <b>\$ 142,136</b>   | <b>\$ 102,498</b>   | <b>\$ 75,854</b>   |
| <b>TOTAL EXPENDITURES BEFORE TRANSFERS</b> |                                  | <b>\$ 669,229</b>  | <b>\$ 727,867</b>   | <b>\$ 830,316</b>   | <b>\$ 701,411</b>   | <b>\$ 742,767</b>  |
| 01-8101                                    | TRANSFER FROM CIF - DEBT SERVICE | \$ (55,491)        | \$ (59,854)         | \$ (59,854)         | \$ (60,154)         | \$ (59,854)        |
| 01-8101                                    | TRANSFER FROM CIF - PURCHASE     | (40,508)           | (104,271)           | (82,282)            | (42,344)            | (16,000)           |
| <b>TOTAL REIMBURSEMENT AND TRANSFERS</b>   |                                  | <b>\$ (95,999)</b> | <b>\$ (164,125)</b> | <b>\$ (142,136)</b> | <b>\$ (102,498)</b> | <b>\$ (75,854)</b> |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>       |                                  | <b>\$ 573,230</b>  | <b>\$ 563,742</b>   | <b>\$ 688,180</b>   | <b>\$ 598,913</b>   | <b>\$ 666,913</b>  |

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## TOWN OF CORTLAND - GENERAL FUND

**POLICE DEPARTMENT**

## PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER                             | DESCRIPTION                              | FYE 2024 ACTUAL   | FYE 2025 ACTUAL     | FYE 2026 BUDGET     | FYE 2026 PROJECTED  | FYE 2027 PROPOSED   |
|--|--|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>PERSONNEL SERVICES</b>                  |  |                   |                     |                     |                     |                     |
| 01-6200-114                                | Salaries, Full-time (7 FT)               | \$ 489,810        | \$ 629,548          | \$ 645,100          | \$ 784,525          | \$ 785,000          |
| 01-6200-114                                | Officer in Charge                        | -                 | -                   | -                   | 32,475              | 35,000              |
| 01-6200-114                                | Shift Differential                       | -                 | -                   | -                   | 21,000              | 22,000              |
| 01-6200-115                                | Salaries, Part-time                      | 23,047            | 52,466              | 94,200              | 105,200             | 50,000              |
| 01-6200-114                                | Overtime Wages, Full-time                | 5,960             | 8,000               | 8,000               | 32,000              | 34,000              |
| 01-6200-119                                | Hourly - Clerical                        | 15,841            | 15,376              | -                   | -                   | -                   |
| 01-6200-131                                | Employee Health Insurance                | 90,075            | 91,316              | 110,100             | 112,189             | 121,180             |
| 01-6200-133                                | Employer Paid Retirement (IMRF)          | 44,193            | 59,263              | 59,500              | 72,071              | 72,000              |
| 01-6200-193                                | Employer Taxes                           | 38,595            | 53,536              | 58,350              | 63,084              | 64,000              |
| <b>TOTAL PERSONNEL SERVICES</b>            |  | <b>\$ 707,521</b> | <b>\$ 909,505</b>   | <b>\$ 975,250</b>   | <b>\$ 1,222,544</b> | <b>\$ 1,183,180</b> |
| <b>CONTRACTUAL SERVICES</b>                |  |                   |                     |                     |                     |                     |
| 01-6200-211                                | Legal Services                           | \$ 2,684          | \$ 437              | \$ 1,500            | \$ -                | \$ 500              |
| 01-6200-212                                | Adjudication                             | 2,834             | 2,192               | 3,500               | 5,050               | 5,000               |
| 01-6200-261                                | Dispatch - Telecommunications            | 65,260            | 55,475              | 70,000              | 67,786              | 68,000              |
| 01-6200-314                                | Telephone and Data                       | 11,827            | 12,610              | 15,500              | 11,479              | 13,000              |
| 01-6200-315                                | Copies and Printing                      | 1,298             | 783                 | 2,000               | 1,092               | 1,100               |
| 01-6200-316                                | Utilities                                | 1,859             | 2,483               | 2,500               | 1,675               | 2,000               |
| 01-6200-321                                | Dues and Subscriptions                   | 17,849            | 17,527              | 40,000              | 34,550              | 35,000              |
| 01-6200-331                                | Travel and Training                      | 4,004             | 7,467               | 10,000              | 5,000               | 6,000               |
| 01-6200-332                                | Range - Firearms & Tactical Training     | -                 | -                   | 9,000               | 2,147               | 4,000               |
| 01-6200-492                                | IPRF Safety Grant Expense                | 932               | -                   | -                   | -                   | -                   |
| 01-6200-493                                | Organized Retail Crime Grant             | -                 | 19,450              | -                   | -                   | -                   |
| 01-6200-511                                | Insurance Expense                        | 39,032            | 41,471              | 39,600              | 36,720              | 39,600              |
| 01-6200-512                                | Legal - Union                            | -                 | 6,060               | -                   | 307                 | 1,500               |
| 01-6200-612                                | Principal Expense - Installment Contract | -                 | 5,740               | -                   | -                   | -                   |
| <b>TOTAL CONTRACTUAL SERVICES</b>          |  | <b>\$ 147,579</b> | <b>\$ 171,695</b>   | <b>\$ 193,600</b>   | <b>\$ 165,805</b>   | <b>\$ 175,700</b>   |
| <b>COMMODITIES</b>                         |  |                   |                     |                     |                     |                     |
| 01-6200-198                                | Uniforms                                 | \$ 3,979          | \$ 1,650            | \$ 5,000            | \$ 1,303            | \$ 2,500            |
| 01-6200-199                                | Uniform Allowance                        | 3,655             | 4,053               | 5,000               | 4,050               | 5,000               |
| 01-6200-240                                | Equipment Purchases/Maintenance          | 10,074            | 12,010              | 12,500              | 6,950               | 8,000               |
| 01-6200-241                                | Vehicle Maintenance                      | 10,039            | 26,593              | 10,000              | 15,512              | 10,000              |
| 01-6200-242                                | Office Maintenance                       | 4,777             | 1,352               | 2,000               | 500                 | 1,000               |
| 01-6200-243                                | Taser Installment Contract               | -                 | -                   | 6,300               | -                   | -                   |
| 01-6200-312                                | Office Supplies                          | 865               | 968                 | 1,500               | 1,285               | 1,500               |
| 01-6200-313                                | Postage                                  | 151               | 200                 | 250                 | 375                 | 250                 |
| 01-6200-317                                | Business Forms Expense                   | 1,000             | -                   | 2,500               | 1,066               | 1,500               |
| 01-6200-351                                | Office Equipment Maintenance             | 5,180             | 1,935               | 4,500               | 6,720               | 4,000               |
| 01-6200-361                                | DUI Prevention Equipment                 | -                 | 437                 | 2,000               | -                   | 1,000               |
| 01-6200-371                                | Fuel                                     | -                 | 16,908              | 18,000              | 14,225              | 17,000              |
| 01-6200-421                                | Community Programs                       | 636               | 834                 | 1,500               | 2,002               | 1,000               |
| 01-6200-550                                | Technology Upgrades                      | 1,003             | 3,325               | 5,000               | 1,860               | 3,000               |
| 01-6200-591                                | Miscellaneous Expense                    | 1,763             | 3,419               | 3,000               | 775                 | 1,000               |
| <b>TOTAL COMMODITIES</b>                   |  | <b>\$ 43,122</b>  | <b>\$ 73,684</b>    | <b>\$ 79,050</b>    | <b>\$ 53,623</b>    | <b>\$ 56,750</b>    |
| <b>CAPITAL OUTLAY</b>                      |  |                   |                     |                     |                     |                     |
| 01-6200-812                                | Equip/Furn                               | \$ 8,246          | \$ 28,858           | \$ 7,150            | \$ -                | \$ -                |
| 01-6200-814                                | Vehicle                                  | -                 | 67,322              | 70,000              | -                   | 70,000              |
| 01-6200-821                                | Building Improvement                     | -                 | -                   | 5,000               | -                   | -                   |
| <b>TOTAL CAPITAL OUTLAY</b>                |  | <b>\$ 8,246</b>   | <b>\$ 96,180</b>    | <b>\$ 82,150</b>    | <b>\$ -</b>         | <b>\$ 70,000</b>    |
| <b>TOTAL EXPENDITURES BEFORE TRANSFERS</b> |  | <b>\$ 906,468</b> | <b>\$ 1,251,064</b> | <b>\$ 1,330,050</b> | <b>\$ 1,441,972</b> | <b>\$ 1,485,630</b> |

TOWN OF CORTLAND - GENERAL FUND

**POLICE DEPARTMENT**

PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER                           | DESCRIPTION                 | FYE 2024 ACTUAL   | FYE 2025 ACTUAL     | FYE 2026 BUDGET     | FYE 2026 PROJECTED  | FYE 2027 PROPOSED   |
|--|-----------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| 01-4901                                  | REIMBURSEMENTS              | \$ -              | \$ -                | \$ -                | \$ -                | \$ -                |
| 01-8101                                  | TRANSFER FROM CIF -PURCHASE | (8,246)           | (96,180)            | (82,150)            | -                   | (70,000)            |
| <b>TOTAL REIMBURSEMENT AND TRANSFERS</b> |                             | <b>\$ (8,246)</b> | <b>\$ (96,180)</b>  | <b>\$ (82,150)</b>  | <b>\$ -</b>         | <b>\$ (70,000)</b>  |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>     |                             | <b>\$ 898,222</b> | <b>\$ 1,154,884</b> | <b>\$ 1,247,900</b> | <b>\$ 1,441,972</b> | <b>\$ 1,415,630</b> |

**NOTE: This is a draft of the FY 2027 Budget and it may be modified, changed or revised before its final adoption by the Board of Trustees**

TOWN OF CORTLAND - GENERAL FUND

ENGINEERING/PLANNING/ZONING

PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER                             | DESCRIPTION                       | FYE 2024 ACTUAL   | FYE 2025 ACTUAL   | FYE 2026 BUDGET     | FYE 2026 PROJECTED | FYE 2027 PROPOSED |
|--|-----------------------------------|-------------------|-------------------|---------------------|--------------------|-------------------|
| <b>PERSONNEL SERVICES</b>                  |                                   |                   |                   |                     |                    |                   |
| 01-6300-118                                | Salaries - Code Officials         | \$ 29,544         | \$ 25,963         | \$ 35,000           | \$ 38,750          | \$ 38,750         |
| 01-6300-120                                | Salaries - Engineer               | 117,785           | 140,350           | 144,205             | 149,620            | 99,550            |
| 01-6300-119                                | Engineering Intern                | -                 | -                 | -                   | -                  | 10,000            |
| 01-6300-133                                | Employer IMRF                     | 10,371            | 12,189            | 13,055              | 12,175             | 9,100             |
| 01-6300-193                                | Employer Taxes                    | 11,165            | 13,011            | 11,035              | 14,406             | 8,500             |
| 01-6300-131                                | Employee Health Insurance         | 200               | 200               | 205                 | 211                | 225               |
| <b>TOTAL PERSONNEL SERVICES</b>            |                                   | <b>\$ 169,065</b> | <b>\$ 191,713</b> | <b>\$ 203,500</b>   | <b>\$ 215,162</b>  | <b>\$ 166,125</b> |
| <b>CONTRACTUAL SERVICES</b>                |                                   |                   |                   |                     |                    |                   |
| 01-6300-314                                | Telephone and Data                | \$ 2,204          | \$ 2,266          | \$ 2,275            | \$ 2,528           | \$ 2,600          |
| 01-6300-315                                | Copies and Printing               | 864               | 1,027             | 1,000               | 555                | 600               |
| 01-6300-321                                | Dues and Subscriptions            | 907               | 309               | 2,000               | 640                | 1,050             |
| 01-6300-331                                | Conferences and Training          | 3,904             | 5,133             | 8,000               | 2,465              | 3,000             |
| 01-6300-511                                | Insurance Expense                 | 619               | 1,011             | 1,025               | 380                | 500               |
| 01-6300-211                                | Outside Engineering Expense       | 3,238             | 4,225             | 30,000              | -                  | 5,000             |
| 01-6300-213                                | Planning/Zoning/Building          | 915               | 8,504             | 3,000               | -                  | 1,500             |
| 01-6300-215                                | Zoning Admin: Reimbursable        | 1,750             | 181               | -                   | 185                | 200               |
| 01-6300-216                                | Zoning Administration Fees        | 11,000            | -                 | -                   | 85                 | 170               |
| <b>TOTAL CONTRACTUAL SERVICES</b>          |                                   | <b>\$ 25,401</b>  | <b>\$ 22,656</b>  | <b>\$ 47,300</b>    | <b>\$ 6,838</b>    | <b>\$ 14,620</b>  |
| <b>COMMODITIES</b>                         |                                   |                   |                   |                     |                    |                   |
| 01-6300-312                                | Office Supplies                   | \$ 477            | \$ -              | \$ 1,000            | \$ 105             | \$ 500            |
| 01-6300-313                                | Postage                           | -                 | -                 | 100                 | -                  | 100               |
| 01-6300-351                                | Office Equipment and Maintenance  | 3,344             | 2,828             | 6,000               | 3,445              | 3,500             |
| 01-6300-241                                | Vehicle & Equipment Maintenance   | 902               | 984               | 4,000               | 1,770              | 2,000             |
| 01-6300-371                                | Gas & Petroleum                   | 2,669             | 2,059             | 3,000               | 1,934              | 2,500             |
| <b>TOTAL COMMODITIES</b>                   |                                   | <b>\$ 7,392</b>   | <b>\$ 5,871</b>   | <b>\$ 14,100</b>    | <b>\$ 7,254</b>    | <b>\$ 8,600</b>   |
| <b>CAPITAL OUTLAY</b>                      |                                   |                   |                   |                     |                    |                   |
| 01-6300-811                                | CAPITAL OUTLAY                    | \$ -              | \$ -              | \$ 537,000          | \$ -               | \$ -              |
| 01-6300-812                                | CAPITAL OUTLAY: EQUIP & FURNITURE | -                 | 15,210            | -                   | -                  | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                |                                   | <b>\$ -</b>       | <b>\$ 15,210</b>  | <b>\$ 537,000</b>   | <b>\$ -</b>        | <b>\$ -</b>       |
| <b>TOTAL EXPENDITURES BEFORE TRANSFERS</b> |                                   | <b>\$ 201,858</b> | <b>\$ 235,450</b> | <b>\$ 801,900</b>   | <b>\$ 229,254</b>  | <b>\$ 189,345</b> |
| 01-8101                                    | TRANSFER FROM CIF - PURCHASE      | \$ -              | \$ -              | \$ (537,000)        | \$ -               | \$ -              |
| <b>TOTAL REIMBURSEMENT AND TRANSFERS</b>   |                                   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ (537,000)</b> | <b>\$ -</b>        | <b>\$ -</b>       |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>       |                                   | <b>\$ 201,858</b> | <b>\$ 235,450</b> | <b>\$ 264,900</b>   | <b>\$ 229,254</b>  | <b>\$ 189,345</b> |

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## TOWN OF CORTLAND

**MOTOR FUEL TAX FUND**

## PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER                             | DESCRIPTION                      | FYE 2024 ACTUAL   | FYE 2025 ACTUAL     | FYE 2026 BUDGET     | FYE 2026 PROJECTED  | FYE 2027 PROPOSED   |
|--|----------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>                            |                                  |                   |                     |                     |                     |                     |
| 02-4011                                    | MFT Allotment                    | \$ 193,159        | \$ 198,784          | \$ 200,000          | \$ 189,072          | \$ 195,000          |
| 02-8011                                    | Interest Income                  | 38,007            | 37,248              | 35,000              | 39,400              | 35,000              |
| <b>TOTAL REVENUES</b>                      |                                  | <b>\$ 231,166</b> | <b>\$ 236,032</b>   | <b>\$ 235,000</b>   | <b>\$ 228,472</b>   | <b>\$ 230,000</b>   |
| <b>CONTRACTUAL SERVICES</b>                |                                  |                   |                     |                     |                     |                     |
| 02-6400-220                                | Road Salt                        | \$ -              | \$ -                | \$ -                | \$ -                | \$ 40,000           |
| 02-6400-237                                | Rebuild Illinois Expenses        | 51,706            | -                   | 65,000              | 47,475              | -                   |
| 02-6400-370                                | Street Maint./Improvements       | 217,224           | -                   | 150,000             | -                   | 250,000             |
| 02-6400-238                                | Road Construction - North Avenue | -                 | -                   | -                   | -                   | 400,000             |
| <b>TOTAL CONTRACTUAL SERVICES</b>          |                                  | <b>\$ 268,930</b> | <b>\$ -</b>         | <b>\$ 215,000</b>   | <b>\$ 47,475</b>    | <b>\$ 690,000</b>   |
| <b>TOTAL EXPENDITURES BEFORE TRANSFERS</b> |                                  | <b>\$ 268,930</b> | <b>\$ -</b>         | <b>\$ 215,000</b>   | <b>\$ 47,475</b>    | <b>\$ 690,000</b>   |
| 02-6400-910                                | Transfers to Other Funds         | -                 | -                   | -                   | -                   | -                   |
| <b>TOTAL EXPENDITURES</b>                  |                                  | <b>\$ 268,930</b> | <b>\$ -</b>         | <b>\$ 215,000</b>   | <b>\$ 47,475</b>    | <b>\$ 690,000</b>   |
| <b>BEGINNING CASH BALANCE</b>              |                                  | <b>\$ 864,375</b> | <b>\$ 826,612</b>   | <b>\$ 1,062,644</b> | <b>\$ 1,062,644</b> | <b>\$ 1,243,641</b> |
| <b>ENDING CASH BALANCE</b>                 |                                  | <b>\$ 826,612</b> | <b>\$ 1,062,644</b> | <b>\$ 1,082,644</b> | <b>\$ 1,243,641</b> | <b>\$ 783,641</b>   |

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Town of Cortland

**Proposed Capital Equipment/Construction Expenditures Included in 2027 Budget**

|   |                        |                  |
|---|------------------------|------------------|
| <b>Public Works Department</b>                    |                        | <b>Cost</b>      |
| New Street Lights                                 | CAP OUTLAY 01-6100-811 | \$ 16,000        |
| <b>Total Public Works Streets and Maintenance</b> |                        | <b>\$ 16,000</b> |

|   |                     |                  |
|---|---------------------|------------------|
| <b>Police Department</b>                |                     | <b>Cost</b>      |
| Police Vehicle, equipment and detailing | Vehicle 01-6200-814 | \$ 70,000        |
| <b>Total Police Department</b>          |                     | <b>\$ 70,000</b> |

|   |                        |                   |
|---|------------------------|-------------------|
| <b>Water Department</b>                   |                        | <b>Cost</b>       |
| Town Water Utility Study for future needs | CAP OUTLAY 03-6500-825 | \$ 75,000         |
| Water Meter Replacements                  | CAP OUTLAY 03-6500-853 | 25,000            |
| <b>Total Water Department</b>             |                        | <b>\$ 100,000</b> |

|  |                        |           |
|--|------------------------|-----------|
| Miscellaneous Capital Improvement Expense - Flag poles for 6 branches of government & cemetery | CAP OUTLAY 03-6500-521 | \$ 15,000 |
|--|------------------------|-----------|

|  |                       |                   |
|--|-----------------------|-------------------|
| <b>Motor Fuel Tax/Rebuild Illinois</b>       |                       |                   |
| Airport Road Box Culvert - Phase 3           | CAP - MFT 02-6400-370 | \$ 250,000        |
| North Avenue Overlay                         | CA - MFTP 02-6400-238 | 400,000           |
| <b>Total Motor Fuel Tax/Rebuild Illinois</b> |                       | <b>\$ 650,000</b> |

|   |             |              |
|---|-------------|--------------|
| <b>Tax Increment Fund (TIF)</b>             |             |              |
| Phase I Constructions - Old School Building | 14-6600-591 | \$ 1,250,000 |

TOWN OF CORTLAND

**CAPITAL IMPROVEMENT FUND**

PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER        | DESCRIPTION                   | FYE 2024 ACTUAL   | FYE 2025 ACTUAL   | FYE 2026 BUDGET   | FYE 2026 PROJECTED | FYE 2027 PROPOSED |
|-----------------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| <b>REVENUES</b>       |                               |                   |                   |                   |                    |                   |
| 03-4011               | Electricity Tax               | \$ 97,288         | \$ 93,683         | \$ 85,000         | \$ 91,115          | \$ 90,000         |
| 03-4021               | Natural Gas Tax               | 59,799            | 62,070            | 40,000            | 60,435             | 54,500            |
| 03-4031               | Telephone Tax                 | 25,052            | 22,110            | 17,000            | 18,984             | 18,000            |
| 03-8011               | Interest Income               | 61,696            | 74,018            | 50,000            | 68,775             | 60,000            |
| 03-4041               | Non-Home Rule Sales Tax       | 250,057           | 251,407           | 185,000           | 230,200            | -                 |
| 03-4991               | Miscellaneous Income          | -                 | (250)             | 250               | -                  | -                 |
| 03-8302               | DeKalb County Community Grant | 19,200            | -                 | -                 | -                  | -                 |
| 03-8301               | Grant Revenue - DCEO          | 134,266           | -                 | 75,000            | -                  | 75,000            |
| <b>TOTAL REVENUES</b> |                               | <b>\$ 647,358</b> | <b>\$ 503,038</b> | <b>\$ 452,250</b> | <b>\$ 469,509</b>  | <b>\$ 297,500</b> |

|                           |   |                   |                  |                   |                  |                   |
|---------------------------|---|-------------------|------------------|-------------------|------------------|-------------------|
| <b>EXPENDITURES</b>       |   |                   |                  |                   |                  |                   |
| 03-6500-521               | Misc Expense - Flags for parks/cemetery           | \$ -              | \$ -             | \$ -              | \$ -             | \$ 15,000         |
| 03-6500-522               | NPDES Permit Fee                                  | 1,000             | -                | -                 | -                | -                 |
| 03-6500-621               | Interest Expense                                  | (347)             | -                | -                 | -                | -                 |
| 03-6500-724               | Donation - County Economic Development            | -                 | -                | -                 | 1,500            | 1,500             |
| 03-6500-726               | Donations - Community Agencies                    | 2,500             | 3,000            | 3,000             | 1,000            | 1,000             |
| 03-6500-813               | Phase I Construction - Old School Building        | -                 | -                | 350,000           | 1,935            | -                 |
| 03-6500-819               | Town Signage                                      | -                 | -                | -                 | 4,898            | 5,000             |
| 03-6500-820               | Chestnut Parking Lot and Signage                  | 4,170             | -                | -                 | -                | -                 |
| 03-6500-823               | New Street Lights                                 | -                 | -                | 16,000            | -                | -                 |
| 03-6500-825               | Water/Sewer Management Study                      | -                 | -                | 75,000            | -                | 75,000            |
| 03-6500-837               | Emergency Preparedness                            | 3,069             | 12,385           | -                 | 1,650            | -                 |
| 03-6500-840               | Holiday Decorations and Banners                   | 13,493            | 3,842            | 15,000            | 10,288           | 11,000            |
| 03-6500-842               | Sidewalks, new construction                       | 2,208             | 32,560           | 50,000            | 19,900           | 50,000            |
| 03-6500-846               | Splash Pad  | 137,792           | -                | -                 | -                | -                 |
| 03-6500-853               | Water Meter Replacements                          | -                 | -                | -                 | -                | 25,000            |
| 03-6500-857               | DeKalb County Community Grant Expense             | 19,509            | -                | -                 | -                | -                 |
| 03-6500-858               | DCEO Grant Expenses (Stormwater & Detention Pond) | -                 | -                | 75,000            | -                | 75,000            |
| <b>TOTAL EXPENDITURES</b> |   | <b>\$ 183,394</b> | <b>\$ 51,787</b> | <b>\$ 584,000</b> | <b>\$ 41,171</b> | <b>\$ 258,500</b> |

|                        |                              |                     |             |                     |                    |                       |
|------------------------|------------------------------|---------------------|-------------|---------------------|--------------------|-----------------------|
| 03-6500-910            | INTERFUND TRANSFERS IN (OUT) | \$ (53,175)         | \$ -        | \$ -                | \$ -               | \$ (1,000,000)        |
| 03-6500-912            | DEBT SERVICE TRANSFERS       | -                   | -           | (59,854)            | (60,154)           | (59,854)              |
| 03-6500-913            | CAPITAL PURCHASE TRANSFERS   | (55,676)            | -           | (705,832)           | -                  | (86,000)              |
| 03-6500-XXX            | TRANSFER FROM RESTRICTED     | -                   | -           | -                   | -                  | -                     |
| <b>TOTAL TRANSFERS</b> |                              | <b>\$ (108,851)</b> | <b>\$ -</b> | <b>\$ (765,686)</b> | <b>\$ (60,154)</b> | <b>\$ (1,145,854)</b> |

|                         |  |                   |                   |                     |                   |                       |
|-------------------------|--|-------------------|-------------------|---------------------|-------------------|-----------------------|
| <b>EXCESS (DEFICIT)</b> |  | <b>\$ 572,815</b> | <b>\$ 451,251</b> | <b>\$ (897,436)</b> | <b>\$ 368,184</b> | <b>\$ (1,106,854)</b> |
|-------------------------|--|-------------------|-------------------|---------------------|-------------------|-----------------------|

|                               |  |                     |                     |                     |                     |                     |
|-------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>BEGINNING FUND BALANCE</b> |  | <b>\$ 1,191,394</b> | <b>\$ 1,764,209</b> | <b>\$ 1,867,410</b> | <b>\$ 2,215,460</b> | <b>\$ 2,583,644</b> |
|-------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|

|                            |  |                     |                     |                   |                     |                     |
|----------------------------|--|---------------------|---------------------|-------------------|---------------------|---------------------|
| <b>ENDING FUND BALANCE</b> |  | <b>\$ 1,764,209</b> | <b>\$ 2,215,460</b> | <b>\$ 969,974</b> | <b>\$ 2,583,644</b> | <b>\$ 1,476,790</b> |
|----------------------------|--|---------------------|---------------------|-------------------|---------------------|---------------------|

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TOWN OF CORTLAND

**WASTEWATER (SEWER SYSTEM)**

PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER                    | DESCRIPTION                  | FYE 2024 ACTUAL   | FYE 2025 ACTUAL   | FYE 2026 BUDGET   | FYE 2026 PROJECTED | FYE 2027 PROPOSED |
|-----------------------------------|------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| <b>REVENUES</b>                   |                              |                   |                   |                   |                    |                   |
| 06-4010                           | Connection Fees              | \$ 21,000         | \$ 18,000         | \$ 18,000         | \$ 16,000          | \$ 17,000         |
| 06-4011                           | Service Fees                 | 565,837           | 575,169           | 572,000           | 583,648            | 580,000           |
| 06-4021                           | Penalties                    | 28,733            | 23,783            | 24,400            | 25,715             | 27,000            |
| 06-4041                           | Bad Check Charges            | (20)              | (60)              | 20                | -                  | -                 |
| 06-4051                           | Permits                      | 98,000            | 101,500           | 75,000            | 94,500             | 85,000            |
| 06-4991                           | Miscellaneous Revenue        | 420               | 326               | 300               | -                  | -                 |
| 06-8011                           | Interest Income              | 129,102           | 141,881           | 125,000           | 137,800            | 138,000           |
| 06-8300                           | Grant Revenue - IPRF         | 100,000           | -                 | -                 | -                  | -                 |
| 06-8801                           | Lease Income                 | 34,293            | 39,055            | 37,800            | 33,000             | 35,000            |
| <b>TOTAL REVENUES</b>             |                              | <b>\$ 977,365</b> | <b>\$ 899,654</b> | <b>\$ 852,520</b> | <b>\$ 890,663</b>  | <b>\$ 882,000</b> |
| <b>PERSONNEL SERVICES</b>         |                              |                   |                   |                   |                    |                   |
| 06-7300-118                       | Salaries                     | \$ 82,049         | \$ 93,417         | \$ 105,000        | \$ 96,467          | \$ 99,568         |
| 06-7300-119                       | Salaries - Clerical Workers  | -                 | -                 | -                 | -                  | 13,730            |
| 06-7300-120                       | Salaries - Engineer          | -                 | -                 | -                 | -                  | 24,510            |
| 06-7300-193                       | Employer Taxes               | 6,329             | 7,205             | 7,000             | 7,478              | 12,000            |
| 06-7300-133                       | Employer Paid Retirement     | 7,356             | 8,319             | 8,300             | 8,836              | 9,200             |
| 06-7300-131                       | Employee Health Insurance    | 18,000            | 11,497            | 13,665            | 13,206             | 15,210            |
| 06-7300-135                       | Compensated Absences         | -                 | 583               | -                 | -                  | -                 |
| 06-7300-134                       | Pension Expense              | (87)              | 9,737             | -                 | -                  | -                 |
| <b>TOTAL PERSONNEL SERVICES</b>   |                              | <b>\$ 113,647</b> | <b>\$ 130,763</b> | <b>\$ 133,965</b> | <b>\$ 125,987</b>  | <b>\$ 174,218</b> |
| <b>CONTRACTUAL SERVICES</b>       |                              |                   |                   |                   |                    |                   |
| 06-7300-211                       | Legal/Collection Expense     | \$ -              | \$ -              | \$ 1,000          | \$ 12,726          | \$ 5,000          |
| 06-7300-212                       | Engineering Expense          | -                 | -                 | 2,500             | -                  | -                 |
| 06-7300-213                       | Consulting Fees / Billing    | 16,379            | 17,494            | 16,550            | 17,199             | 28,356            |
| 06-7300-214                       | Audit                        | 4,276             | 4,000             | 4,300             | 4,300              | 4,500             |
| 06-7300-221                       | Utilities                    | 109,540           | 132,168           | 130,000           | 120,493            | 130,000           |
| 06-7300-312                       | Annual Permit Fees           | 10,500            | 10,500            | 10,500            | 10,500             | 10,500            |
| 06-7300-313                       | Training                     | 1,313             | 3,476             | 4,000             | 625                | 4,000             |
| 06-7300-345                       | Wastewater Testing           | 12,401            | 11,725            | 18,000            | 10,772             | 15,000            |
| 06-7300-511                       | Insurance Expense            | 5,318             | 5,327             | 5,500             | 4,515              | 5,500             |
| <b>TOTAL CONTRACTUAL SERVICES</b> |                              | <b>\$ 159,727</b> | <b>\$ 184,690</b> | <b>\$ 192,350</b> | <b>\$ 181,070</b>  | <b>\$ 202,856</b> |
| <b>COMMODITIES</b>                |                              |                   |                   |                   |                    |                   |
| 06-7300-311                       | Office Expense               | \$ 8,854          | \$ 10,277         | \$ 8,000          | \$ 20,148          | \$ 11,000         |
| 06-7300-314                       | Telephone                    | 2,324             | 1,134             | 5,000             | 1,354              | 2,000             |
| 06-7300-198                       | Uniforms                     | 541               | 548               | 1,500             | 398                | 1,500             |
| 06-7300-371                       | Fuel                         | 2,309             | 2,364             | 2,200             | 1,747              | 2,200             |
| 06-7300-218                       | Equipment                    | -                 | -                 | 3,000             | 935                | 3,000             |
| 06-7300-241                       | Vehicle and Equipment Maint. | 2,425             | 7,754             | 8,000             | 5,029              | 8,000             |
| 06-7300-243                       | System Maintenance           | 37,999            | 27,747            | 40,000            | 23,980             | 35,000            |
| 06-7300-531                       | Real Estate Taxes            | -                 | 286               | 500               | 263                | 300               |
| 06-7300-591                       | Miscellaneous Expense        | 80                | 273               | 500               | 230                | 500               |
| <b>TOTAL COMMODITIES</b>          |                              | <b>\$ 54,532</b>  | <b>\$ 50,383</b>  | <b>\$ 68,700</b>  | <b>\$ 54,084</b>   | <b>\$ 63,500</b>  |

TOWN OF CORTLAND

**WASTEWATER (SEWER SYSTEM)**

PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER                       | DESCRIPTION              | FYE 2024 ACTUAL     | FYE 2025 ACTUAL     | FYE 2026 BUDGET     | FYE 2026 PROJECTED  | FYE 2027 PROPOSED   |
|--------------------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>CAPITAL OUTLAY</b>                |                          |                     |                     |                     |                     |                     |
| 06-7300-611                          | Debt Service - Principal | \$ -                | -                   | \$ 51,030           | \$ 51,029           | \$ 52,018           |
| 06-7300-621                          | Debt Service - Interest  | 11,761              | 10,798              | 9,920               | 9,918               | 8,929               |
| 06-7300-811                          | Construction             | 9,986               | -                   | -                   | -                   | -                   |
| 06-7300-812                          | Equipment                | 26,832              | 26,807              | -                   | -                   | -                   |
| 06-7300-826                          | Facility Plan            | -                   | -                   | 75,000              | -                   | 75,000              |
| 06-7300-541                          | Depreciation             | 414,236             | 418,695             | -                   | -                   | -                   |
| <b>TOTAL CAPITAL OUTLAY</b>          |                          | <b>\$ 462,815</b>   | <b>\$ 456,300</b>   | <b>\$ 135,950</b>   | <b>\$ 60,947</b>    | <b>\$ 135,947</b>   |
| 06-8101                              | INTERFUND TRANSFERS      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| 06-8501                              | LOAN PROCEEDS            | -                   | -                   | -                   | -                   | -                   |
| <b>TOTAL DEPARTMENT EXPENDITURES</b> |                          | <b>\$ 790,721</b>   | <b>\$ 822,136</b>   | <b>\$ 530,965</b>   | <b>\$ 422,088</b>   | <b>\$ 576,521</b>   |
| <b>EXCESS (DEFICIT)</b>              |                          | <b>\$ 186,644</b>   | <b>\$ 77,518</b>    | <b>\$ 321,555</b>   | <b>\$ 468,575</b>   | <b>\$ 305,479</b>   |
| <b>BEGINNING CASH BALANCE</b>        |                          | <b>\$ 2,327,307</b> | <b>\$ 2,513,951</b> | <b>\$ 2,932,892</b> | <b>\$ 2,591,469</b> | <b>\$ 3,060,044</b> |
| <b>ENDING CASH BALANCE</b>           |                          | <b>\$ 2,513,951</b> | <b>\$ 2,591,469</b> | <b>\$ 3,254,447</b> | <b>\$ 3,060,044</b> | <b>\$ 3,365,523</b> |

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## TOWN OF CORTLAND

## WATER SYSTEM

## PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER        | DESCRIPTION                 | FYE 2024 ACTUAL   | FYE 2025 ACTUAL   | FYE 2026 BUDGETED | FYE 2026 PROJECTED | FYE 2027 PROPOSED |
|-----------------------|-----------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| <b>REVENUES</b>       |                             |                   |                   |                   |                    |                   |
| 07-4011               | Water Sales                 | \$ 563,338        | \$ 532,406        | \$ 530,000        | \$ 555,936         | \$ 550,840        |
| 07-4021               | Penalties                   | 2,122             | 2,088             | 2,500             | 1,590              | 2,500             |
| 07-4041               | Bad Check Charges           | 225               | 150               | 150               | 125                | 150               |
| 07-4051               | Permits                     | 104,300           | 106,900           | 90,000            | 109,800            | 105,000           |
| 07-4301               | Meter Sales and Access Fees | 3,000             | 21,287            | 5,000             | 4,800              | 5,000             |
| 07-8011               | Interest Income             | 65,853            | 67,997            | 60,000            | 65,200             | 65,000            |
| 07-8801               | Lease Income                | 3,720             | 3,720             | 3,720             | 3,720              | 3,720             |
| 07-4991               | Other Income                | 2,431             | 2,700             | 2,000             | 1,035              | 2,000             |
| <b>TOTAL REVENUES</b> |                             | <b>\$ 744,989</b> | <b>\$ 737,248</b> | <b>\$ 693,370</b> | <b>\$ 742,206</b>  | <b>\$ 734,210</b> |

|                                 |                             |                   |                   |                   |                   |                   |
|---------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                   |                   |                   |                   |                   |
| 07-7400-118                     | Salaries                    | \$ 123,652        | \$ 139,546        | \$ 146,000        | \$ 146,160        | \$ 150,900        |
| 07-7400-119                     | Salaries - Clerical Workers | -                 | -                 | -                 | -                 | 13,730            |
| 07-7400-120                     | Salaries - Engineer         | -                 | -                 | -                 | -                 | 24,510            |
| 07-7400-193                     | Employer Taxes              | 9,493             | 10,808            | 12,500            | 11,020            | 13,550            |
| 07-7400-133                     | Employer Paid Retirement    | 11,033            | 12,478            | 13,000            | 13,355            | 16,200            |
| 07-7400-134                     | Pension Expense             | 830               | 14,587            | 850               | -                 | -                 |
| 07-7400-135                     | Compensated Absences        | -                 | 882               | -                 | -                 | -                 |
| 07-7400-131                     | Employee Health Insurance   | 13,911            | 17,246            | 20,500            | 19,809            | 23,437            |
| <b>TOTAL PERSONNEL SERVICES</b> |                             | <b>\$ 158,919</b> | <b>\$ 195,547</b> | <b>\$ 192,850</b> | <b>\$ 190,344</b> | <b>\$ 242,327</b> |

|                                   |                          |                   |                   |                   |                   |                   |
|-----------------------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>CONTRACTUAL SERVICES</b>       |                          |                   |                   |                   |                   |                   |
| 07-7400-213                       | Consulting Fees/ Billing | \$ 24,568         | \$ 26,241         | \$ 24,800         | \$ 28,143         | \$ 38,364         |
| 07-7400-214                       | Audit                    | 4,276             | 4,000             | 4,000             | 4,000             | 4,000             |
| 07-7400-221                       | Utilities                | 84,169            | 97,219            | 90,000            | 99,583            | 100,000           |
| 07-7400-222                       | Water Processing         | 112,344           | 116,280           | 116,510           | 117,081           | 119,460           |
| 07-7400-331                       | Travel and Training      | 1,818             | 2,597             | 5,000             | 2,150             | 4,500             |
| 07-7400-492                       | IPRF Safety Grant        | 20                | -                 | -                 | -                 | -                 |
| 07-7400-511                       | Insurance Expense        | 9,753             | 9,687             | 4,000             | 9,102             | 9,500             |
| 07-7400-531                       | Real Estate Taxes        | 237               | 114               | 125               | 130               | 135               |
| <b>TOTAL CONTRACTUAL SERVICES</b> |                          | <b>\$ 237,185</b> | <b>\$ 256,138</b> | <b>\$ 244,435</b> | <b>\$ 260,189</b> | <b>\$ 275,959</b> |

|                          |                              |                  |                  |                   |                   |                   |
|--------------------------|------------------------------|------------------|------------------|-------------------|-------------------|-------------------|
| <b>COMMODITIES</b>       |                              |                  |                  |                   |                   |                   |
| 07-7400-311              | Office Expense               | \$ 12,592        | \$ 19,170        | \$ 22,000         | \$ 22,486         | \$ 22,500         |
| 07-7400-314              | Telephone                    | 2,246            | 1,444            | 1,800             | 1,845             | 1,850             |
| 07-7400-198              | Uniforms                     | 616              | 653              | 900               | 600               | 900               |
| 07-7400-371              | Fuel                         | 5,387            | 5,516            | 6,500             | 3,860             | 6,500             |
| 07-7400-241              | Vehicle and Equipment Maint. | 3,704            | 7,475            | 8,000             | 5,130             | 8,000             |
| 07-7400-243              | Water System Maintenance     | 15,273           | 26,733           | 30,000            | 52,890            | 30,000            |
| 07-7400-341              | Meter Purchases and Supplies | 12,577           | 10,670           | 15,000            | 6,500             | 15,000            |
| 07-7400-343              | Connection Expense           | -                | -                | 1,500             | -                 | 1,500             |
| 07-7400-344              | Access Supplies              | -                | 1,287            | 2,000             | -                 | 1,500             |
| 07-7400-345              | Treatment Chemicals/Testing  | 25,650           | 24,259           | 25,000            | 22,475            | 25,000            |
| 07-7400-346              | Tools                        | 1,593            | 999              | 1,500             | 300               | 1,500             |
| <b>TOTAL COMMODITIES</b> |                              | <b>\$ 79,638</b> | <b>\$ 98,206</b> | <b>\$ 114,200</b> | <b>\$ 116,086</b> | <b>\$ 114,250</b> |

TOWN OF CORTLAND

**WATER SYSTEM**

**PROPOSED FY 2027 BUDGET**

| ACCOUNT NUMBER                       | DESCRIPTION  | FYE 2024 ACTUAL    | FYE 2025 ACTUAL     | FYE 2026 BUDGETED | FYE 2026 PROJECTED | FYE 2027 PROPOSED |
|--------------------------------------|--|--------------------|---------------------|-------------------|--------------------|-------------------|
| <b>CAPITAL OUTLAY</b>                |  |                    |                     |                   |                    |                   |
| 07-7400-811                          | Construction   | \$ 13,090          | \$ 20,826           | \$ 120,000        | \$ 7,895           | \$ 25,000         |
| 07-7400-812                          | Equipment  | -                  | -                   | -                 | -                  | -                 |
| 07-7400-826                          | Utility Study  | -                  | -                   | -                 | -                  | 75,000            |
| 07-7400-542                          | Amortization - ARO   | 300                | 300                 | -                 | -                  | -                 |
| 07-7400-541                          | Depreciation Expense   | 319,479            | 320,603             | -                 | -                  | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>          |  | <b>\$ 332,869</b>  | <b>\$ 341,729</b>   | <b>\$ 120,000</b> | <b>\$ 7,895</b>    | <b>\$ 100,000</b> |
| 07-7400-910                          | INTERFUND TRANSFERS  | \$ -               | \$ -                | \$ -              | \$ -               | \$ -              |
| 07-8501                              | LOAN PROCEEDS  | -                  | -                   | -                 | -                  | -                 |
| <b>TOTAL DEPARTMENT EXPENDITURES</b> |  | <b>\$ 808,611</b>  | <b>\$ 891,620</b>   | <b>\$ 671,485</b> | <b>\$ 574,514</b>  | <b>\$ 732,536</b> |
| <b>EXCESS (DEFICIT)</b>              |  | <b>\$ (63,622)</b> | <b>\$ (154,372)</b> | <b>\$ 21,885</b>  | <b>\$ 167,692</b>  | <b>\$ 1,674</b>   |
| <b>BEGINNING CASH BALANCE</b>        |  | <b>\$ 586,674</b>  | <b>\$ 363,332</b>   | <b>\$ 734,905</b> | <b>\$ 208,960</b>  | <b>\$ 754,365</b> |
| <b>ENDING CASH BALANCE</b>           |  | <b>\$ 523,052</b>  | <b>\$ 208,960</b>   | <b>\$ 756,790</b> | <b>\$ 754,365</b>  | <b>\$ 756,039</b> |
|                                      | Radium Removal Decommissioning and Disposal Financial Assurance*** | 159,720            | -                   | -                 | -                  | -                 |
| <b>ENDING AVAILABLE CASH BALANCE</b> |  | <b>\$ 363,332</b>  | <b>\$ 208,960</b>   | <b>\$ 756,790</b> | <b>\$ 754,365</b>  | <b>\$ 756,039</b> |

NOTES:

\*\*\* This line item represents the financial security required by IEMA in the event the vendor (WRT) cannot perform its duties and responsibilities with respect to the disposal of the radioactive media used in the radium removal process.

NOTE: This is a draft of the FY 2027 Budget and it may be modified, changed or revised before its final adoption by the Board of Trustees

## Town of Cortland

## Proposed Restricted Assets Expenditures Included in 2027 Budget

| <b>Engineering Department</b>                     |  | <b>Cost</b>       |
|---|--|-------------------|
| Airport Road Box Culvert Replacement Phase I & II |  | <b>25,000</b>     |
| Design Engineering                                | RAF Liability 13-4170; Expense 13-8000-840 |                   |
| Magnolia Hibiscus Paving Project                  | RAF liability 13-4167; Expense 13-8000-350 | <b>150,000</b>    |
| Sidewalks - Richland Trails                       | RAF liability 13-2354; Expense 13-8000-354 | <b>12,072</b>     |
| Sidewalks - Richland Trails                       | RAF liability 13-2352; Expense 13-8000-352 | <b>18,000</b>     |
| <b>Total Engineering Department</b>               |  | <b>\$ 205,072</b> |
| <b>Administration</b>                             |  | <b>Cost</b>       |
| Town Hall Building Expenses                       | Raf liability 13-4204; expense 13-8000-813 | \$ 3,500          |
| <b>Total Administration</b>                       |  | <b>\$ 3,500</b>   |
| <b>Wastewater Department</b>                      |  | <b>Cost</b>       |
| Town Utility Study for Future Needs               | RAF liability 13-2551; Expense 13-8000-814 | \$ 75,000         |
| <b>Total Wastewater Department</b>                |  | <b>\$ 75,000</b>  |
| <b>Grand Total</b>                                |  | <b>\$ 283,572</b> |

## TOWN OF CORTLAND

**RESTRICTED ASSETS**

## PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER                             | DESCRIPTION                               | FYE 2024<br>ACTUAL | FYE 2025<br>ACTUAL | FYE 2026<br>BUDGETED | FYE 2025<br>PROJECTED | FYE 2027<br>PROPOSED |
|--|---|--------------------|--------------------|----------------------|-----------------------|----------------------|
| <b>REVENUES</b>                            |   |                    |                    |                      |                       |                      |
| 13-4167                                    | Waste Collection Agreement                | \$ 25,066          | \$ 13,354          | \$ 17,000            | \$ 13,885             | \$ 14,000            |
| 13-4171                                    | Park Lot Dev Fees - General               | 700                | 800                | 700                  | 800                   | 800                  |
| 13-4201                                    | Capital Contributions: Public Works Bldg  | 10,597             | 4,037              | 4,500                | -                     | -                    |
| 13-4202                                    | Police Department Facility                | 8,458              | 3,222              | 4,000                | -                     | -                    |
| 13-4203                                    | Emergency Siren                           | 243                | 93                 | 100                  | -                     | -                    |
| 13-4204                                    | Town Hall Building                        | 16,022             | 3,037              | 8,500                | -                     | -                    |
| 13-4205                                    | Sports Complex                            | 13,854             | 5,278              | 5,000                | -                     | -                    |
| 13-4206                                    | Capital Equipment                         | 2,450              | 2,300              | 3,000                | -                     | -                    |
| 13-8011                                    | Interest on Investment                    | 83,556             | 92,237             | 80,000               | 78,225                | 80,000               |
| <b>TOTAL REVENUES</b>                      |   | <b>\$ 160,946</b>  | <b>\$ 124,858</b>  | <b>\$ 122,800</b>    | <b>\$ 92,860</b>      | <b>\$ 94,800</b>     |
| <b>EXPENDITURES</b>                        |   |                    |                    |                      |                       |                      |
| 13-8000-813                                | Town Hall                                 | \$ -               | -                  | \$ -                 | 8,124                 | \$ 3,500             |
| 13-8000-821                                | Parks - General                           | -                  | -                  | -                    | -                     | -                    |
| 13-8000-824                                | McPhillips Park                           | -                  | -                  | 37,680               | -                     | -                    |
| 13-8000-833                                | Public Works/Police Facility              | 9,195              | -                  | -                    | -                     | -                    |
| 13-8000-814                                | Water Utility Study                       | -                  | -                  | -                    | -                     | 75,000               |
| 13-8000-350                                | Road Improvements/Pedestrian Path         | 3,023              | -                  | -                    | -                     | 150,000              |
| 13-8000-352                                | Administrative Fund                       | -                  | -                  | -                    | -                     | 18,000               |
| 13-8000-354                                | Punch List Follow Up Items                | -                  | -                  | -                    | -                     | 12,072               |
| 13-8000-834                                | Police Facility                           | -                  | -                  | -                    | 215                   | -                    |
| 13-8000-815                                | Splash Pad - Neuman Homes                 | -                  | -                  | -                    | 8,851                 | -                    |
| 13-8000-836                                | Cemetery Maint/Improvements               | 850                | -                  | -                    | -                     | -                    |
| 13-8000-839                                | Airport Road Property Taxes               | 8,472              | 12,381             | 17,013               | -                     | -                    |
| 13-8000-840                                | Airport Road Utilities/Culvert Phase I&II | 228                | 259                | 106,954              | -                     | 25,000               |
| <b>TOTAL EXPENDITURES BEFORE TRANSFERS</b> |   | <b>\$ 21,768</b>   | <b>\$ 12,640</b>   | <b>\$ 161,647</b>    | <b>\$ 17,190</b>      | <b>\$ 283,572</b>    |
| 13-8000-908                                | Transfer to/from General Fund             | \$ 53,175          | \$ -               | \$ -                 | \$ -                  | \$ -                 |
| 13-8101                                    | Transfers from Other Funds                | -                  | -                  | -                    | -                     | -                    |
| <b>TOTAL EXPENDITURES AND TRANSFERS</b>    |   | <b>\$ 74,943</b>   | <b>\$ 12,640</b>   | <b>\$ 161,647</b>    | <b>\$ 17,190</b>      | <b>\$ 283,572</b>    |
| <b>BEGINNING CASH BALANCE</b>              |   | <b>\$ 706,919</b>  | <b>\$ 792,922</b>  | <b>\$ 905,140</b>    | <b>\$ 905,140</b>     | <b>\$ 980,810</b>    |
| <b>ENDING CASH BALANCE</b>                 |   | <b>\$ 792,922</b>  | <b>\$ 905,140</b>  | <b>\$ 667,274</b>    | <b>\$ 980,810</b>     | <b>\$ 792,038</b>    |
| <b>RESERVED FUNDS - DUE TO OTHERS</b>      |   |                    |                    |                      |                       |                      |
| <b>ENDING AVAILABLE CASH BALANCE</b>       |   | <b>\$ 792,922</b>  | <b>\$ 905,140</b>  | <b>\$ 667,274</b>    | <b>\$ 980,810</b>     | <b>\$ 792,038</b>    |

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TOWN OF CORTLAND

**TIF**

PROPOSED FY 2027 BUDGET

| ACCOUNT NUMBER                | DESCRIPTION  | FYE 2024 Actual   | FYE 2025 ACTUAL     | FYE 2026 BUDGET     | FYE 2026 PROJECTED  | FYE 2027 PROPOSED   |
|-------------------------------|--|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>               |  |                   |                     |                     |                     |                     |
| 14-8011                       | Interest on Investment                                       | \$ 47,349         | \$ 60,148           | \$ 60,000           | \$ 68,260           | \$ 65,000           |
| 14-8010                       | Property Taxes   | 480,611           | 604,399             | 600,000             | 693,500             | 675,000             |
| <b>TOTAL REVENUES</b>         |  | <b>\$ 527,960</b> | <b>\$ 664,547</b>   | <b>\$ 660,000</b>   | <b>\$ 761,760</b>   | <b>\$ 740,000</b>   |
| <b>TIF EXPENSES</b>           |  |                   |                     |                     |                     |                     |
| 14-6600-211                   | Legal Expense  | \$ -              | \$ -                | \$ -                | \$ -                | \$ -                |
| 14-6600-212                   | Administrative Expense                                       | 116,908           | 285,325             | 10,500              | 245,900             | 240,000             |
| 14-6600-591                   | TIF Expenses - FY25 Phase 1 construction/Old School Building | 23,502            | 19,169              | 1,250,000           | 96,275              | 1,250,000           |
| 14-6600-599                   | Local Match - Somonauk Rd                                    | 67,631            | -                   | -                   | -                   | -                   |
| <b>TOTAL TIF EXPENDITURES</b> |  | <b>\$ 208,041</b> | <b>\$ 304,494</b>   | <b>\$ 1,260,500</b> | <b>\$ 342,175</b>   | <b>\$ 1,490,000</b> |
| <b>TOTAL EXPENDITURES</b>     |  | <b>\$ 208,041</b> | <b>\$ 304,494</b>   | <b>\$ 1,260,500</b> | <b>\$ 342,175</b>   | <b>\$ 1,490,000</b> |
| <b>BEGINNING CASH BALANCE</b> |  | <b>\$ 606,292</b> | <b>\$ 926,211</b>   | <b>\$ 926,711</b>   | <b>\$ 1,286,264</b> | <b>\$ 1,705,849</b> |
| <b>ENDING CASH BALANCE</b>    |  | <b>\$ 926,211</b> | <b>\$ 1,286,264</b> | <b>\$ 326,211</b>   | <b>\$ 1,705,849</b> | <b>\$ 955,849</b>   |

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## CORTLAND PUBLIC LIBRARY

**LIBRARY**

## PROPOSED FY 2027 BUDGET

| DESCRIPTION                   | FYE 2025 ACTUAL | FYE 2026 BUDGETED | FYE 2026 PROJECTED | FYE 2027 PROPOSED |
|-------------------------------|-----------------|-------------------|--------------------|-------------------|
| <b>BEGINNING CASH ON HAND</b> | \$ 155,998      | \$ 155,993        | \$ 183,182         | \$ 183,182        |
| <b>INCOME</b>                 |                 |                   |                    |                   |
| Property Taxes                | \$ 282,198      | \$ 296,803        | \$ -               | \$ 310,686        |
| Donations                     | 11,141          | -                 | -                  | 150               |
| Per Capita Grant              | -               | 6,487             | -                  | 6,487             |
| Endowment Funds               | -               | -                 | -                  | 9,031             |
| Other Revenue                 | 7,881           | 5,110             | -                  | 1,500             |
| Interest Income               | 2,249           | -                 | -                  | -                 |
| <b>TOTAL FUND AVAILABLE</b>   | \$ 303,469      | \$ 308,400        | \$ -               | \$ 327,854        |
| <b>EXPENSES</b>               |                 |                   |                    |                   |
| Salaries & Wages              | \$ -            | \$ 195,000        | \$ -               | \$ 204,750        |
| IMRF                          | -               | 12,000            | -                  | 12,000            |
| Health Insurance              | -               | -                 | -                  | 1,500             |
| Payroll Tax                   | -               | 15,000            | -                  | 15,000            |
| Audit                         | -               | 2,200             | -                  | 2,200             |
| Professional Fees             | -               | 200               | -                  | 200               |
| Utilities                     | -               | 6,500             | -                  | 7,500             |
| Maintenance & OP              | -               | 500               | -                  | 500               |
| Office Expense                | -               | 25,000            | -                  | 25,000            |
| Circulation Materials         | -               | 25,000            | -                  | 25,000            |
| Insurance                     | -               | 7,000             | -                  | 8,300             |
| Miscellaneous Expense         | -               | 200               | -                  | 200               |
| Capital Outlay                | -               | 1,000             | -                  | 1,000             |
| Emergency Fund                | -               | 1,000             | -                  | 1,000             |
| Programs                      | -               | 12,000            | -                  | 18,000            |
| Workman's Comp                | -               | 1,000             | -                  | 1,000             |
|                               | 276,285         | -                 | -                  | -                 |
| <b>TOTAL EXPENSES</b>         | \$ 276,285      | \$ 303,600        | \$ -               | \$ 323,150        |
| <b>ENDING CASH ON HAND</b>    | \$ 183,182      | \$ 160,793        | \$ 183,182         | \$ 187,886        |

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**Community Announcement****Cortland Police Officer Robert Harris Recognized as 2026 Officer of the Year**

Dear Cortland Residents,

I am proud to share some exceptional news with our community.

Officer Robert Harris of the Cortland Police Department has been named the 2026 Officer of the Year by the Illinois Association of Chiefs of Police. This statewide recognition was awarded for his outstanding investigative work in a complex child exploitation case that ultimately resulted in multiple arrests across several states.

What makes this recognition especially meaningful is how the case began.

The investigation originated from a concern brought forward by a resident of the Town of Cortland. That initial report set in motion a detailed investigation led by Officer Harris. Through persistence, careful investigative work, and coordination with partner agencies, the case expanded beyond our community and ultimately helped identify and apprehend multiple offenders operating across state lines.

This case demonstrates something important: community safety is strongest when residents and law enforcement work together. A single report from a concerned citizen, followed by the dedication of a skilled investigator, helped protect vulnerable victims and disrupt a criminal network far beyond our town.

Investigations involving crimes against children are among the most difficult that law enforcement officers face. Officer Harris approached this work with professionalism, determination, and an unwavering commitment to protecting those who cannot protect themselves.

On behalf of the Cortland Police Department and the Town of Cortland, please join me in congratulating Officer Robert Harris on this well-deserved honor. His work reflects the very best of our profession and the values we strive to uphold in service to this community.

Thank you to the residents of Cortland for continuing to be active partners in keeping our town safe.

Respectfully,

Chief Lin Dargis

Chief of Police

Cortland Police Department



## **Public Works Department Monthly Report February 2026**

Listed below is a summary of the activities of the Public Works Department for February

### **STREETS, PROPERTIES, AND STORM SEWER**

- Install America 250 Banners
- Grind sidewalk hazards in multiple locations
- Cleaned up plowing divots
- Picked up garbage in ditches and parks
- Installed a new culvert/field entrance on Loves Road
- Picked up branches in parks
- Patched potholes

### **TRAINING**

- Staff attended annual JULIE training

### **EQUIPMENT/VEHICLE MAINTENANCE AND REPAIRS**

- Bucket Truck – Replaced front brake calipers and pads
  - Vactor Truck – ECM wiring was replaced

## WATER AND WASTEWATER

### GENERAL

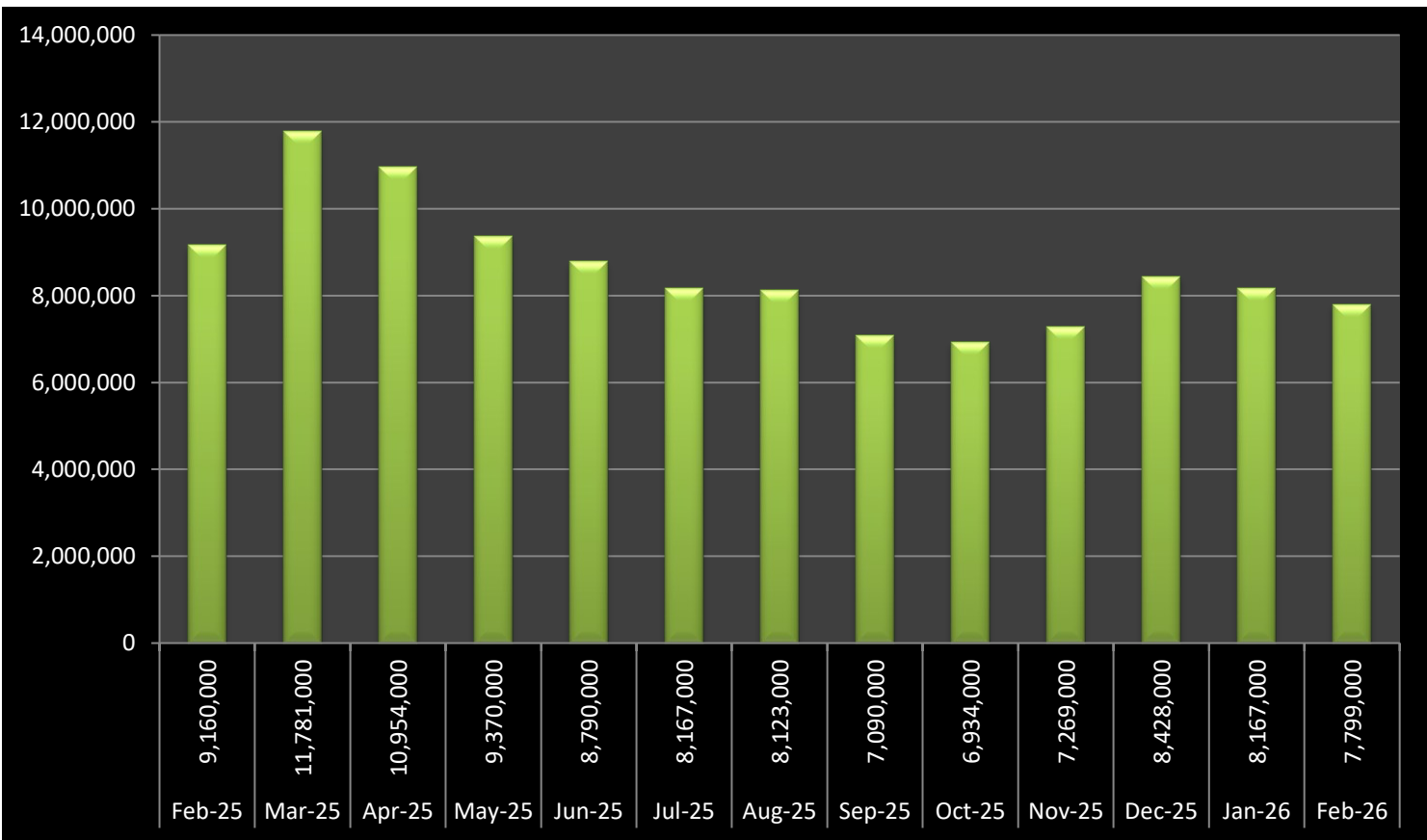
- Completed work orders for:

|   |    |
|---|----|
| Shut-Off Service:                         | 0  |
| Turn On Service:                          | 0  |
| Final Read:                               | 3  |
| Courtesy Read:                            | 1  |
| Julie Locate Requests:                    | 66 |
| New Meters Installed:                     | 8  |
| Existing Meters Replaced with New Meters: | 4  |
| Other:                                    | 0  |
| Final Inspections:                        | 3  |
| Total Work Orders:                        | 11 |

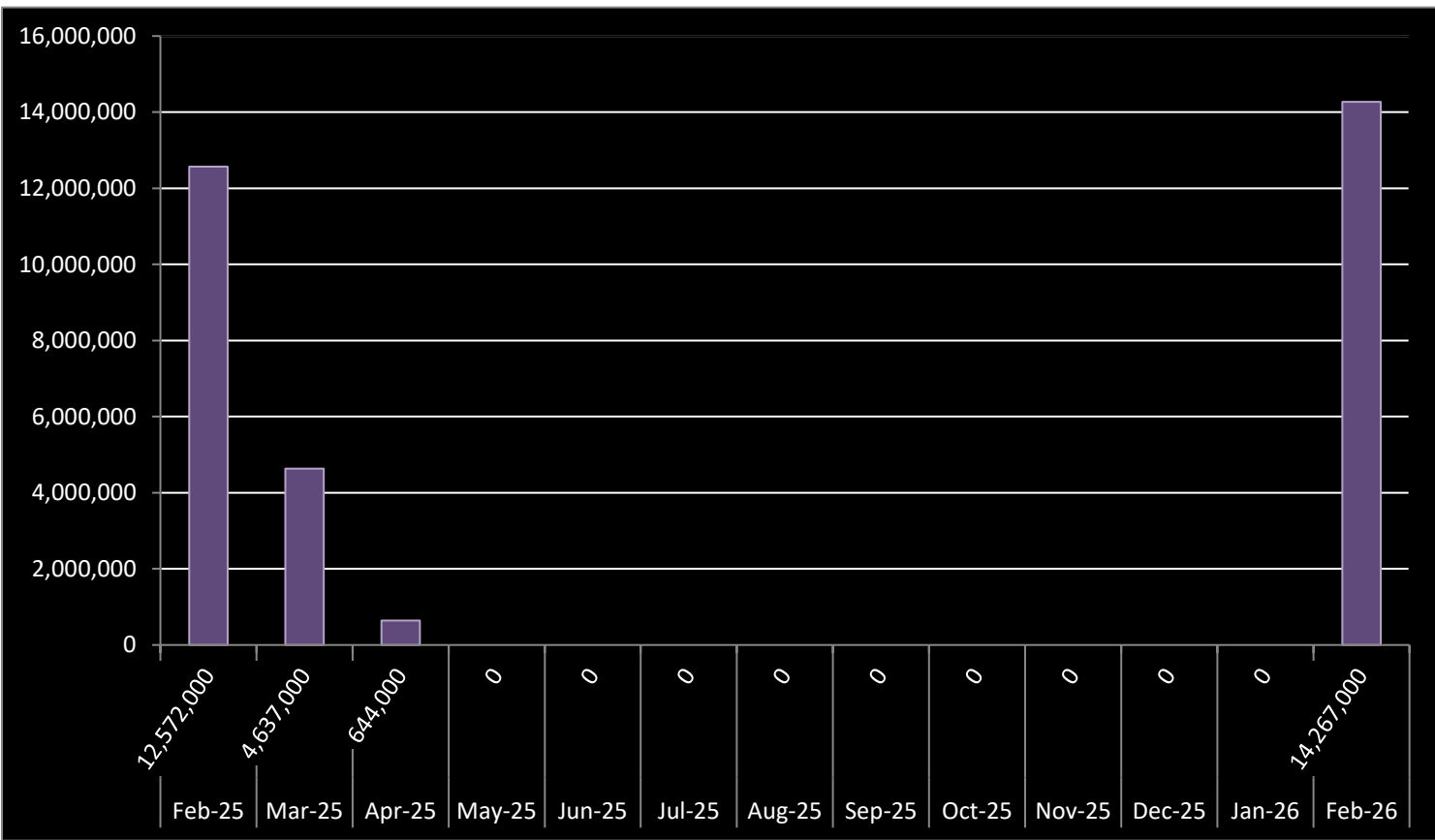
### WASTEWATER

- Total raw wastewater flow into the plant (Influent) 7,799,000
- Total treated wastewater from the plant: (Effluent) 14,267,000
- Completed normal sewer main jetting
- Sampled process equipment for monthly compliance
- Worked in lagoons on airlines
- Responded to a lift station emergency at Pine St Lift Station. A breaker and a pump shorted out due to the electric conduit rotting away and breaking the main electric line from the wet well to the lift station building.

### INFLUENT



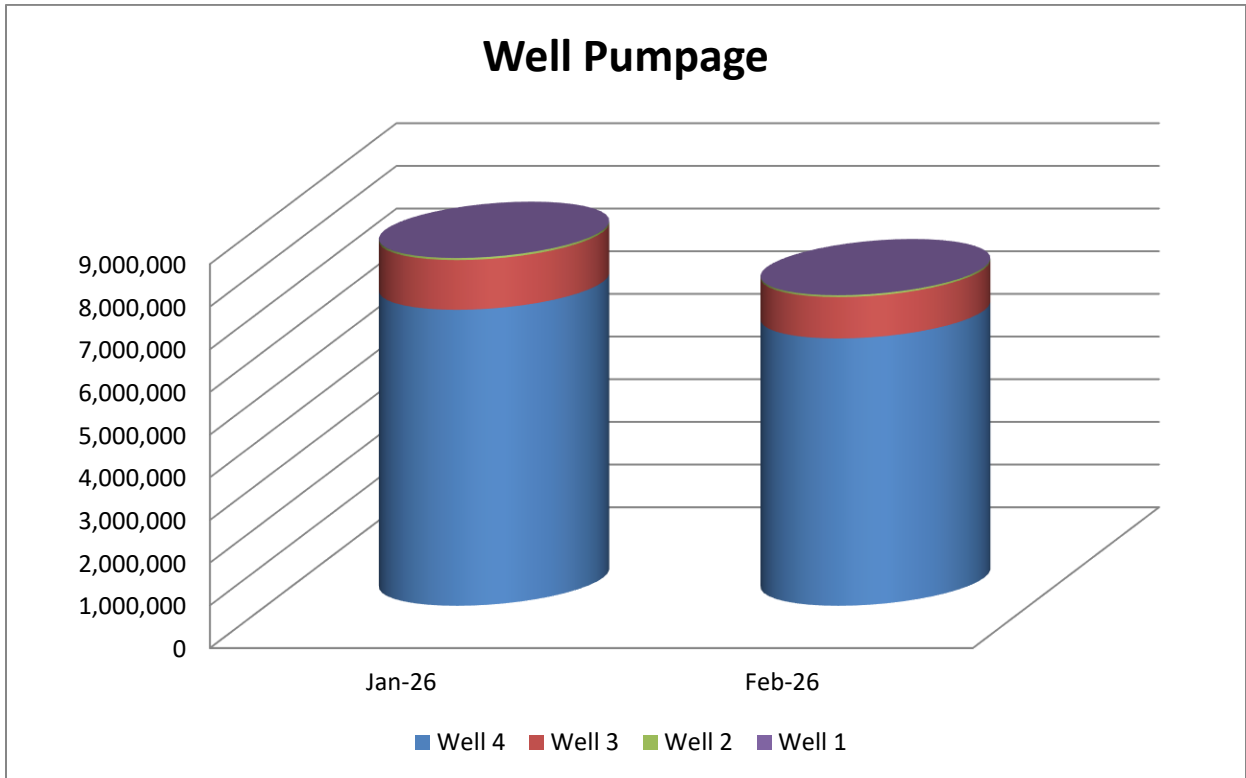
### EFFLUENT



## WATER

Item 7.

- Completed daily lab samples related to water quality. (pH, Fluoride, Chlorine, Hardness)
- Monthly chemical injection reports were completed and mailed to the IEPA.
- Painted all process pipes at Well 2
- Responded to a water main break on Cortland Center Rd
- Well 1 motor and pump has been pulled and awaiting replacement



|        |           |
|--------|-----------|
| Well 1 | 0         |
| Well 2 | 42,700    |
| Well 3 | 970,000   |
| Well 4 | 6,265,100 |

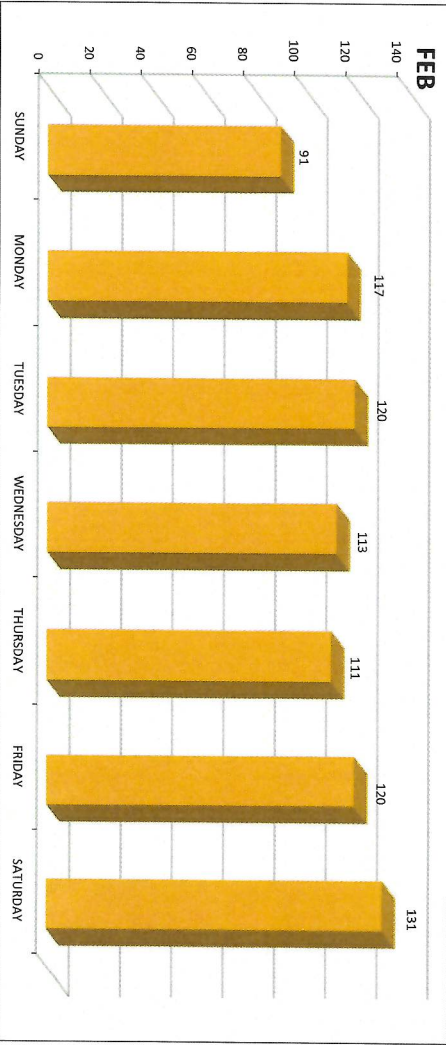
Total pumpage of treated water from wells for Febuaury: 7,277,800

# PTLAND POLICE DEPARTMENT 2026

| SUMMARY   | Jan          | Feb          | Mar      | Apr      | May      | Jun      | Jul      | Aug      | Sep      | Oct      | Nov      | Dec      | Total        |
|---|--------------|--------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------|
| Group A Offenses (NIBRS)                                  | 4            | 9            |          |          |          |          |          |          |          |          |          |          | 13           |
| Mental Health Calls (NIBRS)                               | 2            | 1            |          |          |          |          |          |          |          |          |          |          | 3            |
| Community Contacts  | 86           | 75           |          |          |          |          |          |          |          |          |          |          | 161          |
| Drug Offenses   | 0            | 0            |          |          |          |          |          |          |          |          |          |          | 0            |
| Alcohol Offenses  | 0            | 0            |          |          |          |          |          |          |          |          |          |          | 0            |
| Juvenile Offenses   | 1            | 1            |          |          |          |          |          |          |          |          |          |          | 2            |
| Municipal Code  | 0            | 0            |          |          |          |          |          |          |          |          |          |          | 0            |
| Traffic Stops   | 47           | 35           |          |          |          |          |          |          |          |          |          |          | 82           |
| Warnings  | 46           | 29           |          |          |          |          |          |          |          |          |          |          | 75           |
| Tickets Issued  | 9            | 11           |          |          |          |          |          |          |          |          |          |          | 20           |
| Accidents   | 5            | 2            |          |          |          |          |          |          |          |          |          |          | 7            |
| Criminal Arrests  | 0            | 5            |          |          |          |          |          |          |          |          |          |          | 5            |
| *Warrant Arrests<br>(# also included in Criminal Arrests) | 0            | 0            |          |          |          |          |          |          |          |          |          |          | 0            |
| Calls For Service   | 127          | 108          |          |          |          |          |          |          |          |          |          |          | 235          |
| CAD Events  | 881          | 803          |          |          |          |          |          |          |          |          |          |          | 1,684        |
| Case Reports  | 36           | 30           |          |          |          |          |          |          |          |          |          |          | 66           |
| Parking Tickets   | 1            | 0            |          |          |          |          |          |          |          |          |          |          | 1            |
| <b>Total</b>  | <b>1,245</b> | <b>1,109</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>2,354</b> |

**SPECIAL SERVICES FOR FEB 2026**

|                       |     |
|-----------------------|-----|
| ASSIST OTHER AGENCIES | 12  |
| ASSIST MOTORISTS      | 03  |
| KEYS IN CAR           | 04  |
| HOUSE/BUSINESS CHECK  | 71  |
| EXTRA PATROL          | 199 |
| FOOT PATROL           | 00  |
| SCHOOL PATROL         | 13  |
| STATIONARY PATROL     | 13  |
| CONCENTRATED PATROL   | 94  |
| COMMUNITY CONTACT     | 146 |
|                       | 75  |



**SQUAD CAR MILEAGE as of FEB 2026**

| VEHICLE       | YEAR | MILES  |
|---------------|------|--------|
| Ford Explorer | 2021 | 40178  |
| Ford Explorer | 2017 | 128030 |
| Ford Taurus   | 2018 | 77465  |
| Ford Taurus   | 2019 | 48950  |
| Chevy Tahoe   | 2020 | 55260  |
| Ford Explorer | 2025 | 17001  |

**SQUAD CAR EXPENSES FEB 2026**  
 (01-6200-241)  
 Garlich Automotive Services \$475.94

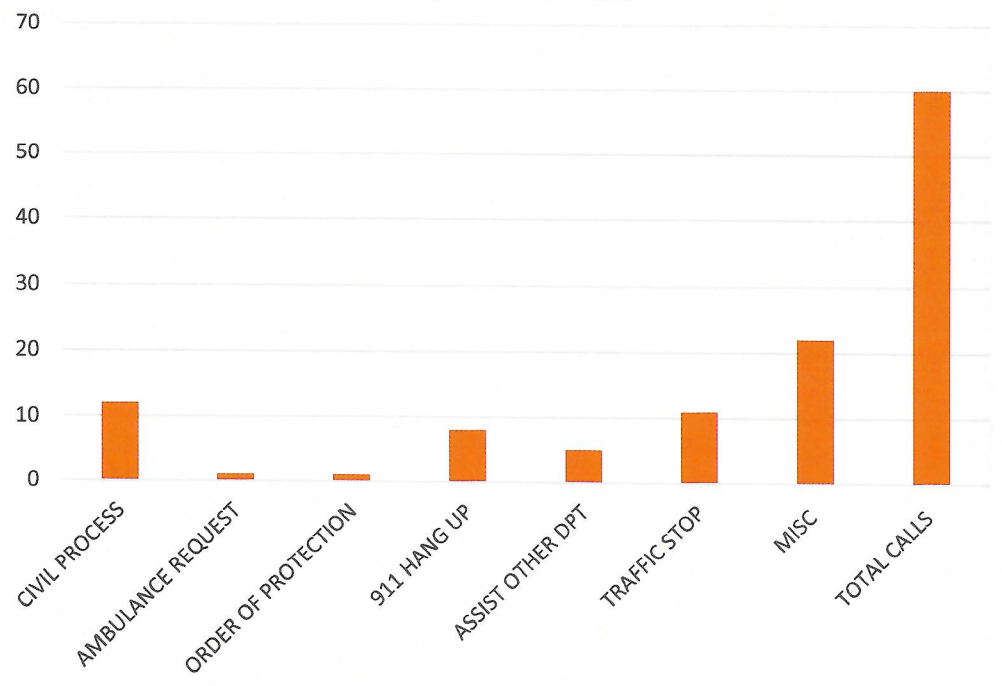
**THRU FEB 2026**

Item 7.

| SUMMARY            | MISC P/T  | DARGIS   | VanWankum | HARRIS     | RYDER      | SAWYER      | SCHAIBL    | HOPKINS    | TOTAL       |
|--------------------|-----------|----------|-----------|------------|------------|-------------|------------|------------|-------------|
|                    |           | 971      | 972       | 974        | 976        | 977         | E 978      | 979        |             |
| Case Reports       | 1         | 0        | 0         | 20         | 10         | 11          | 5          | 19         | 66          |
| Community Contacts | 1         | 0        | 1         | 38         | 21         | 24          | 1          | 75         | 161         |
| Warnings           | 0         | 0        | 0         | 0          | 13         | 35          | 13         | 14         | 75          |
| Tickets Issued     | 0         | 0        | 0         | 3          | 0          | 14          | 1          | 2          | 20          |
| Accidents          | 0         | 0        | 0         | 1          | 2          | 0           | 1          | 3          | 7           |
| Criminal Arrests   | 0         | 0        | 0         | 0          | 0          | 3           | 1          | 1          | 5           |
| Total Calls        | 16        | 0        | 6         | 230        | 171        | 579         | 252        | 430        | 1684        |
| Traffic Stops      | 0         | 0        | 0         | 0          | 9          | 45          | 14         | 14         | 82          |
| Self Initiated     | 13        | 0        | 0         | 178        | 137        | 535         | 213        | 373        | 1449        |
| Parking Tickets    | 0         | 0        | 0         | 0          | 1          | 0           | 0          | 0          | 1           |
| <b>Total</b>       | <b>31</b> | <b>0</b> | <b>7</b>  | <b>470</b> | <b>364</b> | <b>1246</b> | <b>501</b> | <b>931</b> | <b>3550</b> |

| CIVIL PROCESS | AMBULANCE REQUEST | ORDER OF PROTECTION | 911 HANG UP | ASSIST OTHER DPT | TRAFFIC STOP | MISC | TOTAL CALLS |
|---------------|-------------------|---------------------|-------------|------------------|--------------|------|-------------|
| 12            | 1                 | 1                   | 8           | 5                | 11           | 22   | 60          |

**DCSO Cortland Calls**



| 2026 MONTHLY PERMITS ISSUED      | JAN      | FEB      | MAR      | APR      | MAY      | JUN      | JUL      | AUG      | SEPT     | OCT      | NOV      | DEC      | Yearly Total |
|----------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------|
| <b>NEW CONSTRUCTION</b>          |          |          |          |          |          |          |          |          |          |          |          |          |              |
| RESIDENTIAL                      |          | 2        |          |          |          |          |          |          |          |          |          |          | 2            |
| INDUSTRIAL/COMMERCIAL BLDG       |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| <b>REMODELING/RENOVATION</b>     |          |          |          |          |          |          |          |          |          |          |          |          |              |
| ELECTRICAL/ELEC SERVICE UPGRADE  | 1        |          |          |          |          |          |          |          |          |          |          |          | 1            |
| PLUMBING                         | 1        |          |          |          |          |          |          |          |          |          |          |          | 1            |
| HVAC                             |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| REMODEL/REPAIR/ALTERATION        |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| REPLACEMENT DOORS                |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| REPLACEMENT WINDOWS              | 1        |          |          |          |          |          |          |          |          |          |          |          | 1            |
| ROOF                             |          | 3        |          |          |          |          |          |          |          |          |          |          | 3            |
| SIDING                           |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| ADDITION                         |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| <b>DEMOLITION</b>                |          |          |          |          |          |          |          |          |          |          |          |          |              |
| GARAGE                           |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| HOUSE                            |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| INDUSTRIAL/COMMERCIAL BLDG       |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| OTHER                            |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| <b>MISCELLANEOUS</b>             |          |          |          |          |          |          |          |          |          |          |          |          |              |
| FIRE ALARM SYSTEM                |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| FIRE SPRINKLER SYSTEM            |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| IRRIGATION SYSTEM ELECTRICAL     |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| WATER SERVICE                    |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| SITE GRADING                     |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| <b>ALL OTHER IMPROVEMENTS</b>    |          |          |          |          |          |          |          |          |          |          |          |          |              |
| DECK                             | 1        |          |          |          |          |          |          |          |          |          |          |          | 1            |
| DRIVEWAY/DRIVEWAY EXT            |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| FENCE                            | 3        | 1        |          |          |          |          |          |          |          |          |          |          | 4            |
| FIREPLACE                        |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| GARAGE ADDITION                  |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| HANDRAILS                        |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| OUTDOOR FIREPLACE/PATIO WALL     |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| PERGOLA/GAZEBO                   |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| PARK SHELTER                     |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| PARKING LOT REPAVEMENT/EXTENSION |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| POOL/HOT TUB                     |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| PORCH                            |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| RAMP                             |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| SHED                             |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| SIDEWALK                         |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| SIGN                             |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| SOLAR PANELS - RESIDENTIAL       |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| SOLAR PANELS - COMMERCIAL        |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| STAIRS & HANDRAILING             |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| CONCRETE STEPS/STOOP             |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| STORAGE BUILDING                 |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| UTILITY PERMIT                   | 1        |          |          |          |          |          |          |          |          |          |          |          | 1            |
| WHOLE HOUSE GENERATOR            |          |          |          |          |          |          |          |          |          |          |          |          | 0            |
| <b>TOTAL</b>                     | <b>8</b> | <b>6</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>14</b>    |

Item 7.