



Town of Cortland

Board of Trustees Town Board Meeting

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

November 24, 2025 at 7:00 PM

AGENDA

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

APPROVAL OF AGENDA

PUBLIC WISHING TO SPEAK

CONSENT AGENDA

1. Approve Town Board Minutes of October 27 and November 10, 2025, Approve Expenditure Reports of September and October 2025, Approve Treasurer's Reports of September and October 2025

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

2. Consider a motion to Approve the Recommended 2026 Employee Health, Dental, Vision, and Basic Life Benefits (*The annual review and renewal for employee benefits*)
3. Discussion Only - Mid-Year Financial Review
4. Discussion Only - Presentation of 2026 Meetings Dates for Town Board, Planning Commission, and Park Advisory Board

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

PARKS ADVISORY COMMITTEE REPORT

DEPARTMENT HEAD REPORTS

5. Police and Permits Report of October 2025

COMMENTS

MAYOR'S REPORT

ADJOURNMENT



Town of Cortland
Board of Trustees Town Board Meeting
 Town Hall, 59 S. Somonauk Road Cortland, IL 60112

October 27, 2025

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 Stone, Fioretto, Haier, Olson, Siewierski, and Corson. Quorum was present. Also present were Public Works Director Joel Summerhill, Engineer/Zoning Administrator Brandy Williams, Officer Sawyer, Town Clerk Cheryl Aldis, Julie Wons - Lauterbach & Amen, and Attorney Buick.

APPROVAL OF AGENDA

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

PUBLIC WISHING TO SPEAK

Resident David Pehlke addressed the board asking the progress with chickens. Ms. Williams responded that a public hearing would be held Thursday, December 4th to hear a text amendment proposal and the issue would not be brought back prior to January 2026.

CONSENT AGENDA

1. Approve Town Board minutes of September 22, 2025, Approve Expenditure Reports of August 2025, Accept Treasurer's Report of August 2025; and Approve Executive Session meeting minutes of June 23, 2025, as read prior to the meeting.

Clerk Aldis read the consent agenda into the record; Approve Town Board minutes of September 22, 2025, Approve Expenditure Reports of August 2025, Accept Treasurer's Report of August 2025; and Approve Executive Session meeting minutes of June 23, 2025, as read prior to the meeting.

Trustee Corson moved to approve the consent agenda as read, seconded by Trustee Siewierski

Roll Call Vote:

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

Nay: None

Absent: None Motion carried

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

2. Consider a motion for Ratification of Mayor's execution of September 27, 2025, Engagement Letter with Miller Canfield Paddock and Stone, PLC for Legal Services for Defense of State Wastewater Enforcement Issues.

Trustee Stone moved, seconded by Trustee Haier, to approve ratification of the Mayor's action executing a contract with Miller, Canfield, Paddock, and Stone, P.L.C. for Legal Services for Defense of State Wastewater Enforcement Issues.

Roll Call Vote:

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

Nay: None

Absent: None Motion carried **C-2025-16**

3. Proposed Tax Levy - Review as presented by Julie Wons, Lauterbach & Amen
Lauterbach & Amen Bookkeeper Julie Wons presented the FY 26-27 Levy Ordinance. She reviewed the figures and explained that the 4.67% rate was not over the 5% maximum rate, therefore there is no need for a Truth In Taxation Hearing. The Town Levy anticipated revenue is listed as \$884,747 and the Library anticipated revenue is \$310,686.

4. Discussion only - Employee Health Insurance Renewals

Julie Wons reviewed the 20.7% increase in the Blue Cross Blue Shield Healthcare Plan for employees for 2026. She asked the broker to go out to market for quotes and other options would be presented when available.

5. Consider a motion to Approve an Ordinance Amending Title 10, "Land Subdivisions," Chapter 2, "Subdivision Procedures," Section 10-2-8 "Minor Subdivisions" of the Cortland Town Code. *(This text amendment, if approved, would increase the number of allowable lots from 3 to 6)*

Trustee Stone moved, and Trustee Olson seconded to approve an Ordinance Amending Title 10, "Land Subdivisions," Chapter 2, "Subdivision Procedures," Section 10-2-8 "Minor Subdivisions" of the Cortland Town Code. This amendment increases the number of allowable lots from 3 to 6 in the definition of "minor subdivisions".

Roll Call Vote:

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

Nay: None

Absent: None Motion carried **O-2025-06**

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

PARKS ADVISORY COMMITTEE REPORT

The Parks Advisory Committee did not meet in October. Their next meeting is November 12, 2025 due to the holiday.

DEPARTMENT HEAD REPORTS

6. Public Works, Police and Permits of September 2025

There were no questions about the included reports.

COMMENTS – There were no comments.

MAYOR'S REPORT

Mayor Pietrowski commented on the good weather for the parade and thanked all the participants and viewers. He commented that the musician scheduled for Music in the Park became ill and a local musician stepped in at the last minute and it was exceptional music for the event. He commented on the Trunk-or-Treat that it too was a beautiful day and that Trick-or-Treat hours have been set on October 31st from 5-8 p.m. He reminded those present about the Community Shred Day on Saturday, October 25th from 9 a.m.-noon.

ADJOURNMENT

Trustee Siewierski moved to adjourn, seconded by Trustee Stone. Unanimous vote voice carried the motion. The meeting adjourned at 7:30 p.m.

Respectfully submitted,

Cheryl Aldis

Town Clerk



Town of Cortland
Board of Trustees Town Board Meeting
 Town Hall, 59 S. Somonauk Road Cortland, IL 60112
 November 10, 2025

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 Stone, Fioretto, Haier, Olson, Corson, and Siewierski. Quorum was present. Also present were Town Clerk Cheryl Aldis, Julie Wons - Lauterbach & Amen, and Attorney Buick.

APPROVAL OF AGENDA

Trustee Corson moved to approve the agenda as presented, seconded by Trustee Siewierski. Unanimous voice vote to carry the motion.

PUBLIC WISHING TO SPEAK

There was no public comment.

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

1. Consider a motion to Approve an Intergovernmental Agreement Between The DeKalb County Information Management Office, DeKalb County Sheriff's Office, and Municipalities Utilizing DeKalb County's Network and Infrastructure for the OneSolution Mobile Computing Application (MCT). *(Approval of this Agreement allows continued use of RMS services through the County's equipment.)*

Trustee Corson moved, seconded by Trustee Siewierski to approve an Intergovernmental Agreement Between The DeKalb County Information Management Office, DeKalb County Sheriff's Office, and Municipalities Utilizing DeKalb County's Network and Infrastructure for the OneSolution Mobile Computing Application (MCT). This agreement allows continued use of RMS services through the County's equipment.

Roll Call vote:

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

Nay: None

Absent: None Motion carried. **A-2025-07**

2. Consider a motion to Approve an Ordinance Authorizing the Execution of the Illinois Municipal League Risk Management Association Minimum/Maximum Premium Agreement. *(This Ordinance is a one-year agreement for calendar year 2026 with the intention of meeting a lower premium.)*

Trustee Corson moved, seconded by Trustee Siewierski to approve an Ordinance Authorizing the Execution of the Illinois Municipal League Risk

Management Association Minimum/Maximum Premium Agreement. Mayor Pietrowski explained the Ordinance is a one-year agreement for calendar year 2026 with the intention of meeting a lower premium.

Roll Call vote:

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

Nay: None

Absent: None Motion carried. **O-2025-07 A-2025-06**

3. Approval of Annual Tax Levy Ordinances - Julie Wons, Lauterbach & Amen

Julie Wons, Lauterbach & Amen stated the final numbers for the combined Town and Library levy are no different than the numbers that were presented on October 27th with a total revenue amount of \$1,195,432. The ordinances for SSA #1, NeuCort Lakes and SSA #9, Richland Trails in the combined total of \$627,524 were also reviewed.

Trustee Stone moved, seconded by Trustee Haier to approve the three 2025 Levy Ordinances.

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

Nay: None

Absent: None Motion carried.

Town of Cortland Annual Tax Levy Ordinance **O-2025-08**

Ordinance Abating Special Service Area Taxes for Special Service Area Number One and Approving the Amended Special Tax Roll **O-2025-09**

Ordinance Abating Special Service Area Taxes for Special Service Area Number Nine and Approving Amended Special Tax Roll **O-2025-10**

4. Consider a motion to Approve An Ordinance Approving and Authorizing the Execution of a First Amendment to the TIF Redevelopment Agreement between the Town of Cortland and Cortland Flooring, Inc. and Richard Jonutz; Cortland Tax Increment Financing District (*First Amendment adds Jonutz Farms, LLC as an entity to the developer names*)

Trustee Corson moved, seconded by Trustee Olson to approve An Ordinance Approving and Authorizing the Execution of a First Amendment to the TIF Redevelopment Agreement between the Town of Cortland and Cortland Flooring, Inc. and Richard Jonutz; Cortland Tax Increment Financing District. Trustees Stone and Haier recused themselves from discussion on this matter due to their ownership of property within the TIF District.

Roll Call vote:

Yea: Trustees Siewierski, Corson, Fioretto, Olson,

Nay: None

Absent: None

Recused: Trustees Stone, Haier Motion carried. **O-2025-11**

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

There was no unfinished business.

DEPARTMENT HEAD REPORTS

There were no reports given.

COMMENTS

There were no comments.

MAYOR'S REPORT

Mayor Pietrowski announced a ribbon cutting ceremony for the Pathway on November 7th. He stated the Town Hall would be closed for the Veteran's Day Holiday and the next meeting is Monday, November 24, 2025.

ADJOURNMENT

Trustee Stone moved to adjourn, seconded by Trustee Haier. Unanimous vote voice carried the motion. The meeting adjourned at 7:18 p.m.

Respectfully submitted,

Cheryl Aldis
Town Clerk

TOWN OF CORTLAND

Check Register - Generic: Month (Detail w/ GL Account Title)

Check Issue Dates: 9/1/2025 - 9/30/2025

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Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
09/05/25	44738	ACCESSIBLE TECHNOLOGIES	082725 BELTS, FILTERS, GEARBOXES	390898	06-7300-243	M&O: SEWER PLANT	1,944.16
09/05/25	44739	AMAZON CAPITAL SERVICES	081425 HARD DRIVES	113-5401619	01-6200-312	OFFICE SUPPLIES	112.90
09/05/25	44739	AMAZON CAPITAL SERVICES	080525 DISPOSABLE PLATES	113-6723776	01-6200-591	MISC EXPENSE	18.48
09/05/25	44739	AMAZON CAPITAL SERVICES	081525 RIVET TOOL KIT	114-0420165	01-6100-226	TOOLS AND HARDWARE	351.96
09/05/25	44739	AMAZON CAPITAL SERVICES	081125 SOCKET SET, LIGHT, GAUGE,	114-4623279	01-6100-226	TOOLS AND HARDWARE	162.91
09/05/25	44739	AMAZON CAPITAL SERVICES	072925 POLARIS OIL CHANGE KIT	114-6834904	06-7300-241	M&O: VEH & EQUIP	127.95
09/05/25	44739	AMAZON CAPITAL SERVICES	081125 OIL DRAIN SPLASH PAD	114-8862734	01-6100-226	TOOLS AND HARDWARE	14.99
09/05/25	44739	AMAZON CAPITAL SERVICES	081125 DRAIN PLUG	114-9006732	01-6100-226	TOOLS AND HARDWARE	30.62
09/05/25	44739	AMAZON CAPITAL SERVICES	082025 TOWEL ROLL	114-9118181-	01-6100-232	MAINTENANCE TOWN GARAGE	51.55
09/05/25	44739	AMAZON CAPITAL SERVICES	082025 INVISIBLE TAPE	114-9118181-	07-7400-311	OFFICE EXPENSE	12.66
09/05/25	44739	AMAZON CAPITAL SERVICES	082025 TOWEL ROLL	114-9118181-	01-6100-232	MAINTENANCE TOWN GARAGE	51.55
09/05/25	44739	AMAZON CAPITAL SERVICES	082025 PRINTER PAPER	114-9118181-	07-7400-311	OFFICE EXPENSE	51.99
09/05/25	44739	AMAZON CAPITAL SERVICES	081125 FUNNEL, PLUG, TORQUE, FUS	114-9848004	01-6100-232	MAINTENANCE TOWN GARAGE	334.40
09/05/25	44739	AMAZON CAPITAL SERVICES	081125 FUNNEL, PLUG, TORQUE, FUS	114-9848004	01-6100-226	TOOLS AND HARDWARE	165.95
09/05/25	44740	AMERICAN WATER WORKS AS	072125 MEMBERSHIP DUES- B WILLIA	SO250370	01-6300-321	DUES & SUBSCRIPTIONS	264.00
09/05/25	44741	ATLAS BOBCAT, LLC	082125 AUGER RENTAL	N12799	01-6100-258	FORESTRY	210.00
09/05/25	44742	CATALIS PWE	082725 WEBSITE MANAGEMENT SYS	INV3083579	01-6000-351	OFFICE EQUIP & MAINT	1,192.50
09/05/25	44743	CENTURY PRINT & GRAPHICS	082625 INSPECTION REPORT	401026IN	01-6300-315	COPIES & PRINTING	495.00
09/05/25	44744	COMED	082325 ACCT#7675375000	082325-3750	01-6100-219	ELECTRIC - STREET LIGHTS	2,903.15
09/05/25	44745	COMED	082325 ACCT#1257391222	082325-3912	01-6100-219	ELECTRIC - STREET LIGHTS	340.93
09/05/25	44746	COMED	082825 ACCT#2884133000	082825-1330	01-6100-316	UTILITIES	32.30
09/05/25	44747	COMED	082825 ACCT#4226364000	082825-3640	01-6100-219	ELECTRIC - STREET LIGHTS	73.73
09/05/25	44748	COMED	082825 ACCT#9332732000	082825-7320	01-6100-219	ELECTRIC - STREET LIGHTS	142.31
09/05/25	44749	COMED	082825 ACCT#1518843000	082825-8430	01-6100-219	ELECTRIC - STREET LIGHTS	16.06
09/05/25	44750	COMED	082825 ACCT#7752852000	082825-8520	01-6100-316	UTILITIES	57.81
09/05/25	44751	COMED	082825-093000	082825-8520	01-6100-316	UTILITIES	38.84
09/05/25	44752	CONSERV FS INC	082825 DIESELEX GOLD ULTRA LS CL	121025801	01-6100-371	FUEL	1,532.55
09/05/25	44752	CONSERV FS INC	082125 GREENSKEEPER MIX, STRAW	40026042	13-8000-824	CAP O/L: PARK DEV (MCPHILLIPS)	253.24
09/05/25	44752	CONSERV FS INC	082625 ROUNDUP, RADAR AM	40026058	01-6100-258	FORESTRY	1,116.00
09/05/25	44753	COPS INC	071025 UNIFORM ALLOWANCE-OFFIC	13545	01-6200-199	UNIFORM ALLOWANCE	259.90
09/05/25	44754	ENVISION HEALTHCARE LLC	090125 ADMIN FEES	255224	01-6000-131	EMPLOYEE HEALTH INSURANCE	135.00
09/05/25	44755	FINNEY HOMES	090425 REFUND ACCT#1424.00.00-474	1424.00.00	98-1001	UTILITY CASH CLEARING	99.78
09/05/25	44755	FINNEY HOMES	090425 REFUND OVERPAYMENT-ACC	1425.00.00	98-1001	UTILITY CASH CLEARING	59.87
09/05/25	44756	FOSTER & BUICK	082225 ADJUDICATION & GENERAL C	63100	01-6200-212	ADJUDICATION	918.75
09/05/25	44756	FOSTER & BUICK	082225 GENERAL COUNSEL & EMPLO	63100	01-6000-211	LEGAL EXPENSE	1,992.50
09/05/25	44756	FOSTER & BUICK	082225 EPA ISSUE	63100	06-7300-211	LEGAL/COLLECTION EXPENSE	175.00
09/05/25	44757	ILLINOIS COUNCIL OF POLICE	0825 UNION DUES-AUG 2025	083125	01-2140	UNION DUES	345.00
09/05/25	44758	LAUTERBACH & AMEN LLP	090125 PROFESSIONAL SERVICES-A	107948	01-6000-214	AUDIT & ACCOUNTING FEES	9,991.14
09/05/25	44758	LAUTERBACH & AMEN LLP	090125 PROFESSIONAL SERVICES-A	107948	06-7300-213	OTHER CONSULTING FEES	1,563.54

Item 1.

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TOWN OF CORTLAND

Check Register - Generic: Month (Detail w/ GL Account Title)

Check Issue Dates: 9/1/2025 - 9/30/2025

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Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
09/05/25	44758	LAUTERBACH & AMEN LLP	090125 PROFESSIONAL SERVICES-A	107948	07-7400-213	OTHER CONSULTING FEES	2,345.32
09/05/25	44759	LAW ENFORCEMENT TRAINING	073125 ANNUAL COURTSMA RT SUBS	INV-0928	01-6200-331	TRAVEL & TRAINING	400.00
09/05/25	44760	MANDARICH LAW GROUP	0825 WAGE GARNISHMENT, CASE#20	082725	01-2120	MISC DEDUCTION WITHHELD	1,602.53
09/05/25	44761	MENARDS	081925 DRILL BITS, WASHERS, RESU	40995	13-8000-824	CAP O/L: PARK DEV (MCPHILLIPS)	167.53
09/05/25	44762	METRONET	082825 BUSINESS FIBER	082825	06-7300-311	OFFICE EXPENSE	49.95
09/05/25	44762	METRONET	082825 BUSINESS FIBER	082825	07-7400-311	OFFICE EXPENSE	49.95
09/05/25	44763	NICOR	081525 250 S HALWOOD ST	081525	01-6100-316	UTILITIES	151.86
09/05/25	44763	NICOR	081525 156 E NORTH AVE	081525	06-7300-221	UTILITIES	152.83
09/05/25	44763	NICOR	081825 54 MARY ALDIS LN	081825	01-6200-316	UTILITIES	54.87
09/05/25	44763	NICOR	081825 238 E CORTLAND CENTER RD	081825	06-7300-221	UTILITIES	58.01
09/05/25	44763	NICOR	081825 59 S SOMONAUK RD	081825	01-6100-316	UTILITIES	54.87
09/05/25	44763	NICOR	081825 100 S LLANOS ST	081825	07-7400-221	UTILITIES	160.24
09/05/25	44763	NICOR	081825 91 N SPRUCE ST	081825	07-7400-221	UTILITIES	58.39
09/05/25	44763	NICOR	227 S SOMONAUK RD	081825	07-7400-221	UTILITIES	54.87
09/05/25	44764	OZINGA READY MIX CONCRET	081325 PSI LOW AE	ARI0318010	13-8000-824	CAP O/L: PARK DEV (MCPHILLIPS)	956.25
09/05/25	44764	OZINGA READY MIX CONCRET	081525 4000 PSI FULL AE	ARI0318965	13-8000-824	CAP O/L: PARK DEV (MCPHILLIPS)	949.63
09/05/25	44764	OZINGA READY MIX CONCRET	081825 4000 PSI FULL AE	ARI0319347	13-8000-824	CAP O/L: PARK DEV (MCPHILLIPS)	1,352.75
09/05/25	44765	PACE ANALYTICAL SERVICES L	082925 WATER TESTING	257224999	07-7400-345	CHEMICALS & TESTING	449.50
09/05/25	44766	PRINCIPAL LIFE INSURANCE C	081825 ACCT. 104895-10001	081825	01-2100	HEALTH INS WITHHELD	281.83
09/05/25	44767	RK DIXON CO	082525 CONTRACT BASE RATE 8/28/2	IN6054643	01-6200-315	COPIES & PRINTING	49.65
09/05/25	44768	UNITED RENTALS (NORTH AME	082025 FORKLIFT	2519032866-0	13-8000-824	CAP O/L: PARK DEV (MCPHILLIPS)	1,297.52
09/05/25	44769	VERIZON CONNECT FLEET US	090225 VEHICLE TRACKING SUBSCRI	3280000754	01-6100-314	TELEPHONE	87.25
09/05/25	44770	WATER REMEDIATION TECHNO	090125 WATER TREATMENT-W3	024752	07-7400-222	RADIUM REMOVAL PROCESSING	6,728.00
09/05/25	44770	WATER REMEDIATION TECHNO	090125 WATER TREATMENT-W4	024753	07-7400-222	RADIUM REMOVAL PROCESSING	2,930.33
09/05/25	44771	XEROX FINANCIAL SERVICES	082925 CONTRACT #211-4130738-001	40875648	01-6200-315	COPIES & PRINTING	24.72
09/19/25	44437	RK DIXON CO	042325 CONTRACT BASE RATE 4/27/2	IN5845437	01-6000-351	OFFICE EQUIP & MAINT	90.86-V
09/19/25	44437	RK DIXON CO	042425 CONTRACT BASE RATE 4/28/2	IN5847836	01-6200-315	COPIES & PRINTING	48.75-V
09/19/25	44437	RK DIXON CO	042425 OVERAGE CHARGE 3/28/25-4/	IN5847836	01-6200-315	COPIES & PRINTING	14.09-V
09/19/25	44772	AT&T MOBILITY	Cortland Police Mobile - August	2872972642	01-6200-314	TELEPHONE	557.44
09/19/25	44773	COMED	2834093000	082925 - 093	06-7300-221	UTILITIES	655.76
09/19/25	44774	COMED	9931174000	082925 - 174	06-7300-221	UTILITIES	31.96
09/19/25	44775	COMED	1589242222	082925 - 242	07-7400-221	UTILITIES	360.01
09/19/25	44776	COMED	0282314000	082925 - 314	06-7300-221	UTILITIES	186.12
09/19/25	44777	COMED	4239393000	082925 - 393	06-7300-221	UTILITIES	32.53
09/19/25	44778	COMED	3842452000	082925 - 452	07-7400-221	UTILITIES	1,648.83
09/19/25	44779	COMED	3761543000	082925 - 543	07-7400-221	UTILITIES	7,044.16
09/19/25	44780	COMED	1157557000	082925 - 557	06-7300-221	UTILITIES	157.54
09/19/25	44781	COMED	5627704000	082925 - 704	06-7300-221	UTILITIES	37.32
09/19/25	44782	COMED	6486757000	082925 - 757	06-7300-221	UTILITIES	74.98

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TOWN OF CORTLAND

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09/19/25	44783	COMED	6348930100	082925 - 930	06-7300-221	UTILITIES	6,639.12
09/19/25	44784	COMED	1103985000	082925 - 985	06-7300-221	UTILITIES	197.07
09/19/25	44785	COMED	2751575000	082925-5750	07-7400-221	UTILITIES	342.82
09/19/25	44786	COMED	4603382222	090225 - 222	13-8000-840	AIRPORT ROAD UTILITIES	25.92
09/19/25	44787	DEKALB LAWN & EQUIPMENT C	Trim: Line Premium	103363	01-6100-241	VEHICLE & EQUIPMENT MAINT.	239.85
09/19/25	44788	DEKANE EQUIPMENT CORPOR	KUBOTA PARTS	IA02766	01-6100-241	VEHICLE & EQUIPMENT MAINT.	1,217.46
09/19/25	44789	FRONTIER	090625 ACCT#815-756-2558-090623-5	090625-PD	01-6200-261	TELECOMMUNICATIONS SERVICE	108.24
09/19/25	44789	FRONTIER	090625 ACCT#815-756-3030-090623-5	090625-TOW	01-6000-314	TELEPHONE	245.97
09/19/25	44789	FRONTIER	090625 ACCT#815-756-9684-090623-5	090625-W/S	06-7300-311	OFFICE EXPENSE	40.59
09/19/25	44789	FRONTIER	090625 ACCT#815-756-9684-090623-5	090625-W/S	07-7400-311	OFFICE EXPENSE	40.59
09/19/25	44790	HARRIS, ROBERT J., III	09.08-09.12.25 Meal Reimbursement	09.08-09.12.	01-6200-331	TRAVEL & TRAINING	65.85
09/19/25	44790	HARRIS, ROBERT J., III	Uniform Allowance - Harris	09042025	01-6200-199	UNIFORM ALLOWANCE	700.00
09/19/25	44791	IL DEPT OF FINANCIAL & PROF	Licensing New Applications	22921507	01-6300-321	DUES & SUBSCRIPTIONS	127.81
09/19/25	44792	KIESLER POLICE SUPPLY, INC	Full Metal Jacket/Indoor Range Metal Ja	IN260208	01-6200-240	EQUIPMENT PURCHASES & MAINT	1,030.40
09/19/25	44792	KIESLER POLICE SUPPLY, INC	Full Metal Jacket	SO248567	01-6200-332	FIREARMS & TACTICAL TRAINING	1,050.00
09/19/25	44793	KSDisplays	BUSINESS CARDS	023608	01-6200-317	BUSINESS FORMS EXPENSE	60.00
09/19/25	44794	LITHO SPECIALISTS	LASER CHECKS	IS34157	01-6000-315	COPIES & PRINTING	330.00
09/19/25	44795	MENARDS	GALV BUSHING	41876	07-7400-243	M&O: WELL SYSTEM	27.54
09/19/25	44795	MENARDS	SILICONE LUBE/GREAT STUFF/20 AM	42245	01-6100-232	MAINTENANCE TOWN GARAGE	46.90
09/19/25	44795	MENARDS	GATE PARTS	42345	01-6100-232	MAINTENANCE TOWN GARAGE	34.68
09/19/25	44796	MERRY MAIDS	CLEANING	WO-9371207	01-6100-242	TOWN HALL MAINTENANCE	93.00
09/19/25	44796	MERRY MAIDS	CLEANING	WO-9390615	01-6100-242	TOWN HALL MAINTENANCE	93.00
09/19/25	44797	MID-WEST TRUCKERS ASSOCI	ANNUAL RANDOM TESTING	174666	01-6100-197	DRUG/ALCOHOL PROGRAMS	85.00
09/19/25	44798	MOORE TIRES	2015 KABOTA M8540 - TIRE REPAIR	1087907	01-6100-241	VEHICLE & EQUIPMENT MAINT.	392.19
09/19/25	44799	NCPERS GROUP LIFE INS	LIFE INSURANCE PREMIUM	6231102025	01-2130	LIFE INSURANCE WITHHELD	112.00
09/19/25	44800	OFFICE PRO	Office Supplies	743172-0	01-6000-312	OFFICE SUPPLIES	728.99
09/19/25	44801	PINES COMPUTER CONSULTIN	Dell Refurbished Desktop PC	4960	01-6000-812	CAP OUTLAY: EQUIP & FURN	3,240.00
09/19/25	44802	RK DIXON CO	042325 CONTRACT BASE RATE 4/27/2	IN5845437	01-6000-351	OFFICE EQUIP & MAINT	90.86
09/19/25	44802	RK DIXON CO	042425 CONTRACT BASE RATE 4/28/2	IN5847836	01-6200-315	COPIES & PRINTING	48.75
09/19/25	44802	RK DIXON CO	042425 OVERAGE CHARGE 3/28/25-4/	IN5847836	01-6200-315	COPIES & PRINTING	14.09
09/19/25	44803	SHELL ENERGY SOLUTIONS R	METER AT IRR RIG	329404	01-6100-316	UTILITIES	10.53
09/19/25	44804	SIKICH LLP	Final Billing - FY2025 Audit	108266	01-6000-214	AUDIT & ACCOUNTING FEES	3,283.81
09/19/25	44804	SIKICH LLP	Final Billing - FY2025	108266	06-7300-214	AUDIT FEES	997.91
09/19/25	44804	SIKICH LLP	Final Billing - FY2025 Audit	108266	07-7400-214	AUDIT FEES	928.29
09/19/25	44805	SUN LIFE ASSURANCE COMPA	091725 EMPLOYER DENTAL INSURAN	091725	01-2100	HEALTH INS WITHHELD	680.01
09/19/25	44806	WATER PRODUCTS CO	FEBCO 825Y 1"	0331323 - 9/1	07-7400-243	M&O: WELL SYSTEM	675.00
09/19/25	44807	Xerox Financial Services	08/10/25-09/09/25 CONTRACT PAYMEN	40920193	01-6000-351	OFFICE EQUIP & MAINT	336.64
09/24/25	44808	IL ASSOC OF WASTEWATER AG	092425 AGENCY MEMBERSHIP-ANNU	092425	06-7300-311	OFFICE EXPENSE	585.00
09/26/25	44642	WELLS FARGO FINANCIAL LEA	071025 VERSALINK CONTRACT#603-0	5035074519	01-6000-351	OFFICE EQUIP & MAINT	131.85-

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09/30/25	5186	ADOBE EXPORT PDF	091625 PRO LICENSE-B WILLIAMS	091625	01-6300-321	DUES & SUBSCRIPTIONS	122.65
09/30/25	5187	ALLIANZ TRAVEL INSURANCE	092225 CHIEF DARGIS-CPTED CONFE	092225	01-6200-331	TRAVEL & TRAINING	69.63
09/30/25	5188	AMERICAN AIRLINES	092225 CHIEF DARGIS-CPTED CONFE	SQAZUI	01-6200-331	TRAVEL & TRAINING	886.97
09/30/25	5189	ENVISION HEALTHCARE LLC	091125 EMPLOYEE HEALTH EXP REIM	091125	01-6000-131	EMPLOYEE HEALTH INSURANCE	299.66
09/30/25	5189	ENVISION HEALTHCARE LLC	092625 EMPLOYEE HEALTH EXP REIM	092625	01-6000-131	EMPLOYEE HEALTH INSURANCE	602.20
09/30/25	5190	INTERMEDIA	090125 EMAIL ARCHIVING, PROTECTI	2509085247	01-6000-351	OFFICE EQUIP & MAINT	382.50
09/30/25	5191	MICROSOFT ONLINE	091125 ONLINE SERVICES	E0200X4NH	01-6000-321	DUES & SUBSCRIPTIONS	123.75
09/30/25	5192	MID-STATES ORGANIZED CRIM	090325 APPLICATION FEE	0000465-IN	01-6200-321	DUES & SUBSCRIPTIONS	50.00
09/30/25	5193	US CPTED ASSOCIATION LLC	092225 CHIEF DARGIS-CONFERENCE	1303-4122	01-6200-321	DUES & SUBSCRIPTIONS	400.00
09/30/25	5194	ZIFT, LLC	083125 PROCESSING FEES	083125	06-7300-311	OFFICE EXPENSE	222.50
09/30/25	5194	ZIFT, LLC	083125 PROCESSING FEES	083125	07-7400-311	OFFICE EXPENSE	222.50
09/30/25	5195	HUMANA INSURANCE CO	090125 HEALTH INS. PREMIUMS-VISI	981752064	01-2100	HEALTH INS WITHHELD	151.27
09/30/25	5196	BACKBLAZE	092625 B2 CLOUD STORAGE	B2-20250926	01-6000-351	OFFICE EQUIP & MAINT	3.02
09/30/25	5197	BLUNDSTONE USA	092625 UNIFORM ALLOWANCE- L DAR	US469284	01-6200-199	UNIFORM ALLOWANCE	277.21
09/30/25	5198	EMBASSY SUTIES BY HILTON	092825 CONFERENCE-J RYDER	53053910	01-6200-331	TRAVEL & TRAINING	295.68
09/30/25	5199	IL DEPT OF FINANCIAL & PROF	Licensing New Applications	22921507	01-6300-321	DUES & SUBSCRIPTIONS	127.81
09/30/25	5200	BLUECROSS BLUESHIELD OF I	091625 EMPLOYEE HEALTH INS-OCT '	091625	01-2100	HEALTH INS WITHHELD	18,078.69
09/30/25	44791	IL DEPT OF FINANCIAL & PROF	Licensing New Applications	22921507	01-6300-321	DUES & SUBSCRIPTIONS	V 127.81-
Total 09/25:							105,764.83
Grand Totals:							105,764.83

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

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10/03/25	44809	ATLAS BOBCAT, LLC	091525 RENTAL CONTRACT 1-L-85 & 1	N12836	01-6100-245	EQUIPMENT RENTAL	2,100.00
10/03/25	44810	CONSERV FS INC	092225 DIESELIX GOLD ULTRA LS CL	122016281	01-6100-371	FUEL	1,188.50
10/03/25	44811	CUSTOM MANUFACTURING IN	092225 8' PICNIC TABLE FRAMES	6137	01-6100-235	PARKS - EQUIPMENT MAINTENANCE	893.00
10/03/25	44812	DAVID G ETERNO, ATTORNEY A	100125 ON SITE HEARINGS	10821	01-6200-212	ADJUDICATION	175.00
10/03/25	44813	ENGINEERING RESOURCE ASS	081525 Inv Period 7/1/25-7/31/25	5	13-8000-840	AIRPORT ROAD UTILITIES	6,782.32
10/03/25	44813	ENGINEERING RESOURCE ASS	090625 Inv Period 8/1/25-8/31/25	6	13-8000-840	AIRPORT ROAD UTILITIES	8,512.23
10/03/25	44814	FOSTER & BUICK	092225 GENERAL COUNSEL, IEPA, EM	63660	01-6000-211	LEGAL EXPENSE	2,668.75
10/03/25	44814	FOSTER & BUICK	092225 GENERAL COUNSEL, IEPA, EM	63660	01-6200-212	ADJUDICATION	262.50
10/03/25	44814	FOSTER & BUICK	092225 GENERAL COUNSEL, IEPA, EM	63660	06-7300-211	LEGAL/COLLECTION EXPENSE	262.50
10/03/25	44815	FRONTIER	091025 ACCT#217-021-0061-122818-5	091025	01-6200-314	TELEPHONE	121.72
10/03/25	44815	FRONTIER	091025 ACCT#217-021-0061-122818-5	091025	01-6000-314	TELEPHONE	121.72
10/03/25	44815	FRONTIER	091025 ACCT#217-021-0061-122818-5	091025	06-7300-311	OFFICE EXPENSE	107.03
10/03/25	44816	HIGH STAR TRAFFIC	081125 TARGET SIGNS	15156	01-6200-240	EQUIPMENT PURCHASES & MAINT	246.20
10/03/25	44817	ILLINOIS COUNCIL OF POLICE	092625 UNION DUES-SEPT 2025	092625	01-2140	UNION DUES	230.00
10/03/25	44818	MANDARICH LAW GROUP	092625 S SCHAIBLE-#2023LM10	092625	01-2120	MISC DEDUCTION WITHHELD	1,126.89
10/03/25	44819	MENARDS	092325 LEDs	42978	01-6200-242	Office Maintenance	211.75
10/03/25	44819	MENARDS	092425 LEDs-returned	43054	01-6200-242	Office Maintenance	203.76-
10/03/25	44819	MENARDS	092425 LEDs	43056	01-6200-242	Office Maintenance	169.98
10/03/25	44820	NICOR	091625 250 S HALWOOD ST	091625	01-6100-316	UTILITIES	150.89
10/03/25	44820	NICOR	091625 156 E NORTH AVE	091625	06-7300-221	UTILITIES	155.41
10/03/25	44820	NICOR	091725 91 N SPRUCE ST	091725	07-7400-221	UTILITIES	59.57
10/03/25	44820	NICOR	091725 100 S LLANOS ST	091725	07-7400-221	UTILITIES	166.09
10/03/25	44820	NICOR	091725 227 S SOMONAUK RD	091725	07-7400-221	UTILITIES	54.89
10/03/25	44820	NICOR	091725 59 S SOMONAUK RD	091725	01-6100-316	UTILITIES	54.89
10/03/25	44820	NICOR	091725 238 E CORTLAND CENTER RD	091725	06-7300-221	UTILITIES	61.18
10/03/25	44820	NICOR	091725 54 MARY ALDIS LN	091725	01-6200-316	UTILITIES	54.89
10/03/25	44821	PERFECTION SERVO	082525 LABOR & PARTS-RP-1207639	997200-00	06-7300-243	M&O: SEWER PLANT	5,643.00
10/03/25	44822	PRINCIPAL LIFE INSURANCE C	091725 ACCT. 104895-10001	091725	01-2100	HEALTH INS WITHHELD	281.83
10/03/25	44823	RUSH POWER SYSTEMS LLC	091825 2025 ANNUAL PM2s	13953	07-7400-243	M&O: WELL SYSTEM	3,500.00
10/03/25	44823	RUSH POWER SYSTEMS LLC	091825 2025 ANNUAL PM2s	13953	06-7300-243	M&O: SEWER PLANT	4,627.00
10/03/25	44823	RUSH POWER SYSTEMS LLC	091825 2025 ANNUAL PM2s	13953	01-6100-232	MAINTENANCE TOWN GARAGE	610.00
10/03/25	44824	VERIZON WIRELESS	090125 MOBILE BROADBAND SERVIC	6122433890	01-6000-314	TELEPHONE	88.62
10/03/25	44824	VERIZON WIRELESS	090125 MOBILE BROADBAND SERVIC	6122433890	01-6300-314	TELEPHONE	185.87
10/03/25	44824	VERIZON WIRELESS	090125 MOBILE BROADBAND SERVIC	6122433890	07-7400-314	TELEPHONE	114.46
10/03/25	44824	VERIZON WIRELESS	090125 MOBILE BROADBAND SERVIC	6122433890	06-7300-314	TELEPHONE	69.38
10/03/25	44824	VERIZON WIRELESS	090125 MOBILE BROADBAND SERVIC	6122433890	01-6100-314	TELEPHONE	223.88
10/03/25	44825	VIKING CHEMICAL COMPANY	091925 HYDROFLUOSILICIC ACID & S	187234	07-7400-345	CHEMICALS & TESTING	1,191.20
10/10/25	44826	SYCAMORE TOM & JERRY'S	101225 CORTLAND PARADE	10122025	01-6200-421	COMMUNITY PROGRAMS	565.61
10/17/25	5201	MICROSOFT ONLINE	Online Services	E0200XE6C	01-6000-321	DUES & SUBSCRIPTIONS	123.75

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10/17/25	44827	AMAZON CAPITAL SERVICES	092325 WIRELESS KEYBOARD & MOU	111-2672151-	07-7400-311	OFFICE EXPENSE	56.99
10/17/25	44827	AMAZON CAPITAL SERVICES	092325 WATERDROP REPLACEMENT	111-6318745-	01-6100-232	MAINTENANCE TOWN GARAGE	114.99
10/17/25	44827	AMAZON CAPITAL SERVICES	092325 AERATORS	111-6318745-	06-7300-243	M&O: SEWER PLANT	449.90
10/17/25	44827	AMAZON CAPITAL SERVICES	091125 IPHONE CHARGERS, FILE FOL	111-8860079-	01-6300-351	OFFICE EXPENSE	85.28
10/17/25	44827	AMAZON CAPITAL SERVICES	091125 IPHONE CHARGERS, FILE FOL	111-8860079-	01-6000-312	OFFICE SUPPLIES	63.54
10/17/25	44827	AMAZON CAPITAL SERVICES	091825 SCHOOL SECURITY	113-1316591	01-6200-331	TRAVEL & TRAINING	29.86
10/17/25	44827	AMAZON CAPITAL SERVICES	091825 SCHOOL SECURITY	113-2023155	01-6200-331	TRAVEL & TRAINING	56.95
10/17/25	44827	AMAZON CAPITAL SERVICES	092625 RECORDABLE DISCS	113-6404116-	01-6200-312	OFFICE SUPPLIES	29.99
10/17/25	44827	AMAZON CAPITAL SERVICES	092225 PICTURE FRAMES	113-7071882	01-6200-312	OFFICE SUPPLIES	20.98
10/17/25	44827	AMAZON CAPITAL SERVICES	083025 SERVICE CITATION BAR	113-8070338	01-6200-591	MISC EXPENSE	18.00
10/17/25	44827	AMAZON CAPITAL SERVICES	090825 SOLAR SECURITY CAMERAS	114-0035422	01-6100-235	PARKS - EQUIPMENT MAINTENANCE	118.22
10/17/25	44827	AMAZON CAPITAL SERVICES	090825 SEAT COVERS, CLEANERS	114-2893313	01-6100-241	VEHICLE & EQUIPMENT MAINT.	124.49
10/17/25	44827	AMAZON CAPITAL SERVICES	090825 SEAT COVERS, CLEANERS	114-2893313	01-6100-232	MAINTENANCE TOWN GARAGE	57.70
10/17/25	44827	AMAZON CAPITAL SERVICES	090825 GARAGE DOOR OPENER	114-3037374	01-6100-811	CAP OUTLAY: CONSTRUCT	58.00
10/17/25	44827	AMAZON CAPITAL SERVICES	091525 BEAM SENSOR FOR DOOR	114-4152753	01-6100-235	PARKS - EQUIPMENT MAINTENANCE	78.00
10/17/25	44827	AMAZON CAPITAL SERVICES	090825 GATE MOTOR FOR HEAVY DO	114-6017345	01-6100-235	PARKS - EQUIPMENT MAINTENANCE	739.00
10/17/25	44827	AMAZON CAPITAL SERVICES	090825 WINDSHIELD WASHER PUMP	114-6276078	01-6200-241	VEHICLE MAINTENANCE	34.44
10/17/25	44827	AMAZON CAPITAL SERVICES	090825 REMOTE CONTROLS FOR SE	114-9170493	01-6100-811	CAP OUTLAY: CONSTRUCT	535.39
10/17/25	44828	APWA ILLINOIS CHAPTER, IPSI	2026 IPSI Spring Session - Jeff Lemke	2026 IPSI SP	06-7300-313	TRAINING	425.00
10/17/25	44828	APWA ILLINOIS CHAPTER, IPSI	IPSI Spring Session - Jeff Lemke	2026 IPSI SP	07-7400-331	TRAVEL & TRAINING	425.00
10/17/25	44829	AT&T MOBILITY	092525 WIRELESS ACCT#2872972642	2872972642	01-6200-314	TELEPHONE	557.44
10/17/25	44830	COMED	092425 ACCT#7675375000	092425-3750	01-6100-219	ELECTRIC - STREET LIGHTS	2,890.11
10/17/25	44831	COMED	092425 ACCT#1257391222	092425-3912	01-6100-219	ELECTRIC - STREET LIGHTS	1.72
10/17/25	44832	COMED	092925 ACCT#8834093000	092925-0930	01-6100-316	UTILITIES	39.96
10/17/25	44833	COMED	092925 ACCT#2884133000	092925-1330	01-6100-316	UTILITIES	34.05
10/17/25	44834	COMED	092925 ACCT#4226364000	092925-3640	01-6100-219	ELECTRIC - STREET LIGHTS	81.78
10/17/25	44835	COMED	092925 ACCT#9332732000	092925-7320	01-6100-316	UTILITIES	31.32
10/17/25	44836	COMED	092925 ACCT#1518843000	092925-8430	01-6100-219	ELECTRIC - STREET LIGHTS	17.41
10/17/25	44837	COMED	092925 ACCT#7752852000	092925-8520	01-6100-316	UTILITIES	55.97
10/17/25	44838	COMED	093025 ACCT#2834093000	093025-0930	06-7300-221	UTILITIES	653.27
10/17/25	44839	COMED	093025 ACCT#9931174000	093025-1740	06-7300-221	UTILITIES	32.00
10/17/25	44840	COMED	093025 ACCT#1589242222	093025-2422	07-7400-221	UTILITIES	355.64
10/17/25	44841	COMED	093025 ACCT#0282314000	093025-3140	06-7300-221	UTILITIES	168.63
10/17/25	44842	COMED	093025 ACCT#4239393000	093025-3930	06-7300-221	UTILITIES	32.63
10/17/25	44843	COMED	093025 ACCT#3842452000	093025-4520	07-7400-221	UTILITIES	1,649.99
10/17/25	44844	COMED	093025 ACCT#3761543000	093025-5430	07-7400-221	UTILITIES	7,679.78
10/17/25	44845	COMED	093025 ACCT#1157557000	093025-5570	06-7300-221	UTILITIES	137.77
10/17/25	44846	COMED	093025 ACCT#2751575000	093025-5750	07-7400-221	UTILITIES	338.97
10/17/25	44847	COMED	093025 ACCT#6486757000	093025-7570	06-7300-221	UTILITIES	81.19

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10/17/25	44848	COMED	093025 ACCT#1103985000	093025-9850	06-7300-221	UTILITIES	200.72
10/17/25	44849	COMED	100125 ACCT#4603382222	100125-3822	13-8000-840	AIRPORT ROAD UTILITIES	29.95
10/17/25	44850	COMED	100225 ACCT#5627704000	100225-7040	06-7300-221	UTILITIES	37.84
10/17/25	44851	COMED	093025 ACCT#6348930100	093025-9301	06-7300-221	UTILITIES	5,655.80
10/17/25	44852	CONSERV FS INC	100325 DIESELEX GOLD ULTRA & OIL	122016437	07-7400-221	UTILITIES	411.55
10/17/25	44852	CONSERV FS INC	100325 DIESELEX GOLD ULTRA & OIL	122016438	06-7300-221	UTILITIES	606.76
10/17/25	44853	COPS INC	040225 UNIFORM ITEMS-OFFICER SA	13501	01-6200-199	UNIFORM ALLOWANCE	25.79
10/17/25	44853	COPS INC	042425 UNIFORM ITEMS-OFFICER HA	13512	01-1300	ACCOUNTS RECEIVABLE	149.92
10/17/25	44853	COPS INC	100725 UNIFORM ITEMS-OFFICER HO	13580	01-6200-199	UNIFORM ALLOWANCE	348.22
10/17/25	44854	CORTLAND COMMUNITY LIBRA	LAND/CASH CONTRIBUTIONS	100625	13-2407	LAND/CASH: PUBLIC LIBRARY	810.00
10/17/25	44855	CORTLAND FIRE PROTECTION	LAND/CASH CONTRIBUTIONS	100625	13-2401	LAND/CASH: CFPD	5,400.00
10/17/25	44856	CRESCENT ELECTRIC SUPPLY	091725 ELECTRICAL TAPE, SERVITS	S513565716	06-7300-243	M&O: SEWER PLANT	59.54
10/17/25	44857	CURRAN CONTRACTING COMP	083125 SPRUCE/AMBER	24839	02-6400-237	REBUILD ILLINOIS EXPENSES	46,770.35
10/17/25	44858	DARGIS, LIN	Reimbursement for Donuts	101225	01-6200-421	COMMUNITY PROGRAMS	25.90
10/17/25	44859	DEKALB LAWN & EQUIPMENT C	091025 REPAIRS-2015 MODEL#74990	103505	01-6100-241	VEHICLE & EQUIPMENT MAINT.	909.29
10/17/25	44860	ELBURN NAPA	090225 BRAKE PADS, ROTORS, WIPE	957066	01-6200-241	VEHICLE MAINTENANCE	798.58
10/17/25	44860	ELBURN NAPA	092325 PREMIUM CAPSULES	959445	01-6200-241	VEHICLE MAINTENANCE	75.98
10/17/25	44860	ELBURN NAPA	092925 BATTERIES	960159	06-7300-243	M&O: SEWER PLANT	489.94
10/17/25	44860	ELBURN NAPA	092925 BATTERIES	960159	07-7400-243	M&O: WELL SYSTEM	374.78
10/17/25	44861	ENGINEERING RESOURCE ASS	Airport Road Culvert	101125	13-8000-840	AIRPORT ROAD UTILITIES	7,125.87
10/17/25	44862	ENVISION HEALTHCARE LLC	100125 ADMINISTRATION FEES	256199	01-6000-131	EMPLOYEE HEALTH INSURANCE	135.00
10/17/25	44863	FRONTIER	Town Hall	090623-5	01-6000-314	TELEPHONE	248.37
10/17/25	44863	FRONTIER	Police Department	100625	01-6200-314	TELEPHONE	109.40
10/17/25	44863	FRONTIER	OctoberWater/Sewer	8157569684	06-7300-311	OFFICE EXPENSE	41.02
10/17/25	44863	FRONTIER	Oct Water Sewer	8157569684	07-7400-311	OFFICE EXPENSE	41.03
10/17/25	44864	FULTON SIREN SERVICES	092925 SMALL SIREN PM	3039	03-6500-837	EMERGENCY PREPAREDNESS	1,282.35
10/17/25	44865	GRIFFIN, MARTIN	092025 FIREARMS TRAINING	092025	01-6200-332	FIREARMS & TACTICAL TRAINING	140.00
10/17/25	44866	G'S R PLUMBING & HEATING IN	092925 COPPER PIPE & ADAPTERS	810144	07-7400-243	M&O: WELL SYSTEM	326.48
10/17/25	44867	HARRIS, ROBERT J., III	Reimbursement for Dollar General Suppli	101225	01-6200-421	COMMUNITY PROGRAMS	14.65
10/17/25	44868	HIGH STAR TRAFFIC	093025 TRAFFIC CONTROL SIGN(S)	16293	01-6100-221	ROAD SIGNS	457.20
10/17/25	44868	HIGH STAR TRAFFIC	TRAFFIC CONTROL SIGN(S)	16294	01-6100-221	ROAD SIGNS	371.40
10/17/25	44868	HIGH STAR TRAFFIC	093025 STREET NAME SIGNS	16295	01-6100-221	ROAD SIGNS	2,720.00
10/17/25	44869	ILLINOIS TOLLWAY	Cortland IPASS	G123000007	01-6300-241	VEHICLE & EQUIPMENT MAINT.	142.20
10/17/25	44869	ILLINOIS TOLLWAY	IPASS - Police Dept	G123000008	01-6200-591	MISC EXPENSE	5.40
10/17/25	44870	LAUTERBACH & AMEN LLP	100125 PROFESSIONAL SERVICES-S	109548	01-6000-214	AUDIT & ACCOUNTING FEES	9,991.14
10/17/25	44870	LAUTERBACH & AMEN LLP	100125 PROFESSIONAL SERVICES-S	109548	06-7300-213	OTHER CONSULTING FEES	1,563.54
10/17/25	44870	LAUTERBACH & AMEN LLP	100125 PROFESSIONAL SERVICES-S	109548	07-7400-213	OTHER CONSULTING FEES	2,345.32
10/17/25	44871	LOVETTS TOWING & RECOVER	100725 #51 PETERBILT 50 TON ROTAT	25-0923-529	01-6100-241	VEHICLE & EQUIPMENT MAINT.	500.00
10/17/25	44872	MENARDS	Pivoting Drum and Direct Drive Drum	40094	01-6100-232	MAINTENANCE TOWN GARAGE	442.95

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10/17/25	44872	MENARDS	092425 BRASS COUPLING, NIPPLES	43084	07-7400-243	M&O: WELL SYSTEM	8.67
10/17/25	44873	MERRY MAIDS	CLEANING	WO-9413380	01-6100-242	TOWN HALL MAINTENANCE	93.00
10/17/25	44873	MERRY MAIDS	CLEANING	WO-9434541	01-6100-242	TOWN HALL MAINTENANCE	93.00
10/17/25	44874	METRONET	092825 ACCT#1519708	092825	06-7300-311	OFFICE EXPENSE	49.95
10/17/25	44874	METRONET	092825 ACCT#1519708	092825	07-7400-311	OFFICE EXPENSE	49.95
10/17/25	44875	MICROSOFT ONLINE	Online Services	E0200XE6C	01-6000-321	DUES & SUBSCRIPTIONS	123.75
10/17/25	44875	MICROSOFT ONLINE	Online Services	E0200XE6C	01-6000-321	DUES & SUBSCRIPTIONS	123.75-
10/17/25	44876	MID-CITY OFFICE PRODUCTS I	100225 2026 CALENDARS & PLANNER	745990-0	01-6200-312	OFFICE SUPPLIES	88.24
10/17/25	44876	MID-CITY OFFICE PRODUCTS I	100225 2026 CALENDARS & PLANNER	745990-0	01-6000-312	OFFICE SUPPLIES	37.26
10/17/25	44877	MID-WEST TRUCKERS ASSOCI	100325 ANNUAL RANDOM TESTING	177394	01-6100-197	DRUG/ALCOHOL PROGRAMS	630.00
10/17/25	44877	NCPERS GROUP LIFE INS	LIFE INSURANCE PREMIUM	6231112025	01-2130	LIFE INSURANCE WITHHELD	112.00
10/17/25	44879	PACE ANALYTICAL SERVICES L	093025 WATER TESTING-FLUORIDE	257228497	07-7400-345	CHEMICALS & TESTING	299.50
10/17/25	44880	RUBINO ENGINEERING INC	083125 PROPOSAL #Q25.448-MATERI	11076	02-6400-237	REBUILD ILLINOIS EXPENSES	705.00
10/17/25	44881	SAWYER, BRIAN	Reimbursement - Duty Bag	101125	01-6200-199	UNIFORM ALLOWANCE	75.00
10/17/25	44882	SHELL ENERGY SOLUTIONS R	METER AT IRR RIG	339055	06-7300-221	UTILITIES	13.00
10/17/25	44883	SUPERIOR DIESEL INC. 2	092925 2017 FREIGHTLINER	W 1-30194	01-6100-241	VEHICLE & EQUIPMENT MAINT.	1,638.18
10/17/25	44884	SYCAMORE COMMUNITY UNIT	Land Cash Contributions Payout	100625	13-2405	LAND/CASH: CUSD #427	5,626.09
10/17/25	44885	SYNDEO NETWORKS, INC	100125 DATA SYSTEM-FIBER OPTIC T	DATA006081	01-1350	PREPAIDS	4,187.50
10/17/25	44885	SYNDEO NETWORKS, INC	100125 DATA SYSTEM-FIBER OPTIC T	DATA006081	01-6000-314	TELEPHONE	4,316.67
10/17/25	44885	SYNDEO NETWORKS, INC	100125 DATA SYSTEM -FIBER OPTIC T	DATA006081	01-6200-314	TELEPHONE	1,545.83
10/17/25	44886	UNIFORM DEN EAST, INC.	Uniform Allowance - P Hopkins	97303	01-6200-199	UNIFORM ALLOWANCE	1,540.90
10/17/25	44886	UNIFORM DEN EAST, INC.	093025 UNIFORM ITEMS-OFFICER SC	98420	01-6200-199	UNIFORM ALLOWANCE	22.95
10/17/25	44886	UNIFORM DEN EAST, INC.	uniform allowance - P Hopkins	98528	01-6200-199	UNIFORM ALLOWANCE	420.95
10/17/25	44887	USABUEBOOK	092425 HACH REAGENT & DPD	INV0083748	07-7400-345	CHEMICALS & TESTING	555.22
10/17/25	44888	WATER REMEDIATION TECHNO	100125 WATER TREATMENT-W3	024855	07-7400-222	RADIUM REMOVAL PROCESSING	6,728.00
10/17/25	44888	WATER REMEDIATION TECHNO	100125 WATER TREATMENT-W4	024856	07-7400-222	RADIUM REMOVAL PROCESSING	2,930.33
10/17/25	44889	WATEREUSE	100125 MEMBERSHIP DUES	D61569	06-7300-311	OFFICE EXPENSE	1,150.00
10/17/25	44890	WM OLSEN AND SONS INC	100725 NORTH AVE-SIDEWALK & GRA	6225	03-6500-842	SIDEWALKS, NEW CONSTRUCTION	5,500.00
10/17/25	44891	XEROX FINANCIAL SERVICES	092025 CONTRACT #4186552	40978618	01-6000-351	OFFICE EQUIP & MAINT	168.32
10/17/25	44891	XEROX FINANCIAL SERVICES	092825 COPIER CONTRACT	40983349	01-6200-315	COPIES & PRINTING	24.72
10/31/25	5202	BACKBLAZE	102625 B2 CLOUD STORAGE	C2034EBF5	01-6000-351	OFFICE EQUIP & MAINT	2.99
10/31/25	5203	BLUECROSS BLUESHIELD OF I	103125 EMPLOYEE HEALTH INSURAN	110125	01-2100	HEALTH INS WITHHELD	17,325.41
10/31/25	5204	DoubleTree by Hilton	101025 BLOOMINGTON, IL-C ALDIS	98162404	01-6000-331	TRAVEL & TRAINING	446.88
10/31/25	5205	ENVISION HEALTHCARE LLC	101325 HRA REIMBURSEMENTS	101325	01-6000-131	EMPLOYEE HEALTH INSURANCE	119.48
10/31/25	5206	INTERMEDIA	100125 EMAIL ARCHIVING	2510085163	01-6000-351	OFFICE EQUIP & MAINT	387.30
10/31/25	5207	PITNEY BOWES PURCHASE PO	091425 POSTAGE REFILL	091425	01-6000-313	POSTAGE	37.93
10/31/25	5207	PITNEY BOWES PURCHASE PO	091425 POSTAGE REFILL	091425	01-6200-313	POSTAGE	17.24
10/31/25	5207	PITNEY BOWES PURCHASE PO	091425 POSTAGE REFILL	091425	07-7400-311	OFFICE EXPENSE	94.83
10/31/25	5208	RESOURCE BANK NA	100125 Stop Payment Fee	100125	01-6000-591	MISC EXPENSE	35.00

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10/31/25	5209	WELLS FARGO FINANCIAL LEA	100925 PURCHASE OF PREVIOUS TH	5958768	01-6100-351	OFFICE EQUIP & MAINT	548.26
10/31/25	5209	WELLS FARGO FINANCIAL LEA	100925 PURCHASE OF PREVIOUS TH	5958768	06-7300-311	OFFICE EXPENSE	548.26
10/31/25	5209	WELLS FARGO FINANCIAL LEA	100925 PURCHASE OF PREVIOUS TH	5958768	07-7400-311	OFFICE EXPENSE	548.26
10/31/25	5210	WEX BANK	091525 FUEL	107346309	01-6200-371	GAS & PETROLEUM	1,177.43
10/31/25	5210	WEX BANK	091525 WASHES	107346309	01-6200-241	VEHICLE MAINTENANCE	91.00
10/31/25	5210	WEX BANK	091525 FUEL	107346309	01-6100-371	FUEL	514.22
10/31/25	5210	WEX BANK	91525 FUEL	107346309	01-6300-371	GASOLINE	182.98
10/31/25	5210	WEX BANK	091525 FUEL	107346309	06-7300-371	GAS & PETROLEUM	108.63
10/31/25	5210	WEX BANK	091525 FUEL	107346309	06-7400-371	GAS & PETROLEUM	253.50
10/31/25	5211	ZIFT, LLC	100225 MONTHLY PROCESSING FEE	100225	06-7300-311	OFFICE EXPENSE	22.25
10/31/25	5211	ZIFT, LLC	100225 MONTHLY PROCESSING FEE	100225	07-7400-311	OFFICE EXPENSE	22.25
10/31/25	5212	HUMANA INSURANCE CO	091925 HEALTH INS. PREMIUMS-VISI	981752065	01-2100	HEALTH INS WITHHELD	151.27
10/31/25	5213	ENVISION HEALTHCARE LLC	102925 HRA REIMBURSEMENTS	102925	01-6000-131	EMPLOYEE HEALTH INSURANCE	432.58
10/31/25	5214	COSTCO	100225 COSTCO ANNUAL MEMBERSH	100225	01-6100-591	MISC EXPENSE	65.00
10/31/25	44892	CONSERV FS INC	101725 DIESELEX GOLD ULTRA	122016860	01-6100-371	FUEL	617.18
10/31/25	44893	ELBURN NAPA	101625 FILTERS, WIPER BLADES	962133	01-6100-241	VEHICLE & EQUIPMENT MAINT.	4,458.84
10/31/25	44894	FOSTER & BUICK	102125 ADMINISTRATIVE ADJUDICATI	64206	01-6200-212	ADJUDICATION	306.25
10/31/25	44894	FOSTER & BUICK	102125 OFFICER GRIEVANCE	64206	01-6200-512	LEGAL - UNION	43.75
10/31/25	44894	FOSTER & BUICK	102125 GENERAL COUNSEL	64206	01-6000-211	LEGAL EXPENSE	1,731.25
10/31/25	44894	FOSTER & BUICK	102125 IEPA ISSUE REGARDING WWT	64206	06-7300-311	OFFICE EXPENSE	1,487.50
10/31/25	44895	FRONTIER	101025 ACCT#217-021-0061-122818-5	101025	01-6200-314	TELEPHONE	122.84
10/31/25	44895	FRONTIER	101025 ACCT#217-021-0061-122818-5	101025	01-6000-314	TELEPHONE	122.84
10/31/25	44895	FRONTIER	101025 ACCT#217-021-0061-122818-5	101025	06-7300-311	OFFICE EXPENSE	106.87
10/31/25	44896	GRIFFIN, MARTIN	102725 FIREARMS TRAINING SEPT 20	102725	01-6200-331	TRAVEL & TRAINING	140.00
10/31/25	44897	ILLINOIS COUNCIL OF POLICE	103125 UNION DUES OCT 2025	103125	01-2140	UNION DUES	230.00
10/31/25	44898	ILLINOIS VALLEY DOCUMENT D	102725 DOCUMENT DESTRUCTION	1055	01-6000-351	OFFICE EQUIP & MAINT	1,300.00
10/31/25	44899	MANDARICH LAW GROUP	103125 CASE#2023LM10 S SCHAIBLE	103125	01-2120	MISC DEDUCTION WITHHELD	1,225.85
10/31/25	44900	MENARDS	101725 2x10'S	44401	01-6100-235	PARKS - EQUIPMENT MAINTENANCE	382.25
10/31/25	44900	MENARDS	102025 MASON LINE	44533	01-6300-351	OFFICE EXPENSE	11.98
10/31/25	44901	NICOR	101525 156 E NORTH AVE	101525	06-7300-221	UTILITIES	155.16
10/31/25	44901	NICOR	101525 250 S HALWOOD ST	101525	01-6100-316	UTILITIES	155.13
10/31/25	44901	NICOR	101625 238 E CORTLAND CENTER RD	101625	06-7300-221	UTILITIES	58.21
10/31/25	44901	NICOR	101625 227 S SOMONAUK RD	101625	07-7400-221	UTILITIES	55.11
10/31/25	44901	NICOR	101625 91 N SPRUCE ST	101625	07-7400-221	UTILITIES	62.07
10/31/25	44901	NICOR	101625 100 S LLANOS ST	101625	07-7400-221	UTILITIES	160.32
10/31/25	44901	NICOR	101625 54 MARY ALDIS LN	101625	01-6100-316	UTILITIES	55.11
10/31/25	44901	NICOR	101625 59 S SOMONAUK RD	101625	01-6100-316	UTILITIES	55.11
10/31/25	44902	PRINCIPAL LIFE INSURANCE C	101825 ACCT. 104895-10001	101825	01-2100	HEALTH INS WITHHELD	281.83
10/31/25	44903	SAWYER, BRIAN	101825 CANDY FOR TRUNK OR TREA	101825	01-6200-421	COMMUNITY PROGRAMS	34.32

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10/31/25	44904	SOAS	100525 EMBROIDERY ON HATS	CLOVER 202	01-6200-198	UNIFORMS	210.00
10/31/25	44905	SUN LIFE ASSURANCE COMPA	101725 EMPLOYEE DENTAL INSURAN	10172025	01-2100	HEALTH INS WITHHELD	680.01
10/31/25	44906	VULCAN MATERIALS COMPANY	101025 STONE FOR PW BUILDING IM	4751579	01-6100-811	CAP OUTLAY: CONSTRUCT	690.36
10/31/25	44906	VULCAN MATERIALS COMPANY	101025 STONE FOR PW BUILDING IM	4751628	01-6100-811	CAP OUTLAY: CONSTRUCT	919.14
10/31/25	44907	XEROX FINANCIAL SERVICES	102125 CONTRACT PO#211-4186552-0	41093168	01-6000-351	OFFICE EQUIP & MAINT	168.32
Total 10/25:							230,275.10
Grand Totals:							230,275.10

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:

September 30, 2025

	<u>General</u>	<u>MFT</u>	<u>CIF</u>	<u>Sewer</u>	<u>Water</u>	<u>Festival & Parade</u>	<u>RAF</u>	<u>TIF</u>	<u>Total</u>
Beginning Cash	\$ 102,710.03	\$ 953,589.67	\$ 1,894,172.55	\$ 3,372,650.17	\$ 1,606,920.53	\$ 0.00	\$ 1,913,948.98	\$ 1,696,540.00	\$ 11,540,531.93
Revenue over Expenses:	\$ 246,554.98	\$ 21,894.99	\$ 43,544.07	\$ (2,370.87)	\$ (24,572.05)		\$ 1,678.22	\$ 252,670.40	\$ 539,399.74
Receivables									
Prev month	\$ 11,605.09	\$ -	\$ 23,315.81	\$ 27,097.57	\$ 25,050.59	\$ -	\$ -	\$ -	\$ 87,069.06
Current month	11,605.09	-	23,315.81	10,412.34	11,785.83	-	-	-	57,119.07
Change in receivables	\$ -	\$ -	\$ -	\$ 16,685.23	\$ 13,264.76	\$ -	\$ -	\$ -	\$ 29,949.99
Less: non-expense									\$ -
AJE for Audit		\$ -				\$ -	\$ -	\$ -	\$ -
Payables									
Prev month	\$ 38,642.39	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ -	\$ 970,398.79	\$ -	\$ 1,768,457.56
Current month	\$ 35,694.35	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ -	\$ 974,328.79	\$ -	\$ 1,769,439.52
Change in Payables	\$ (2,948.04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,930.00	\$ -	\$ 981.96
Ending Cash	\$ 346,316.97	\$ 975,484.66	\$ 1,937,716.62	\$ 3,386,964.53	\$ 1,595,613.24	\$ 0.00	\$ 1,919,557.20	\$ 1,949,210.40	\$ 12,110,863.62
Per Cash									
Trial Balance:	\$ 346,316.97	\$ 975,484.66	\$ 1,937,716.62	\$ 3,386,964.53	\$ 1,595,613.24	\$ -	\$ 1,919,557.20	\$ 1,949,210.40	\$ 12,110,863.62

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PROPERTY TAX</u>					
01-4052	RE TAX - CORPORATE LEVY	205,493.73	489,186.21	510,000.00	20,813.79	95.9
01-4055	PROPERTY TAX-POLICE	88,657.57	211,052.96	219,000.00	7,947.04	96.4
01-4058	RE TAX - IMRF LEVY	21,840.63	51,992.50	52,000.00	7.50	100.0
01-4059	RE TAX - SOC SEC LEVY	20,649.59	49,157.19	50,000.00	842.81	98.3
	TOTAL PROPERTY TAX	336,641.52	801,388.86	831,000.00	29,611.14	96.4
	<u>FINES & FORFEITURES</u>					
01-4062	COURT FINES	174.00	1,836.01	6,500.00	4,663.99	28.3
	TOTAL FINES & FORFEITURES	174.00	1,836.01	6,500.00	4,663.99	28.3
	<u>ROAD & BRIDGE TAX</u>					
01-4071	ROAD & BRIDGE TAX REV	5,275.34	13,924.49	17,500.00	3,575.51	79.6
	TOTAL ROAD & BRIDGE TAX	5,275.34	13,924.49	17,500.00	3,575.51	79.6
	<u>BUILDING & ZONING PERMITS</u>					
01-4081	BUILDING & ZONING PERMITS	.00	.00	60,000.00	60,000.00	.0
01-4082	ZONING PERMITS	475.00	2,525.00	.00	(2,525.00)	.0
01-4083	BUILDING PERMITS	4,000.00	40,204.71	.00	(40,204.71)	.0
01-4084	SITE GRADING PLAN REVIEW	600.00	2,900.00	.00	(2,900.00)	.0
	TOTAL BUILDING & ZONING PERMITS	5,075.00	45,629.71	60,000.00	14,370.29	76.1
	<u>LAND/CASH REVENUE</u>					
01-4099	LAND/CASH - TOWN SERVICES	700.00	6,650.00	.00	(6,650.00)	.0
	TOTAL LAND/CASH REVENUE	700.00	6,650.00	.00	(6,650.00)	.0
	<u>INCOME TAX REVENUE</u>					
01-4101	STATE INCOME TAX REVENUE	39,161.86	350,554.41	740,000.00	389,445.59	47.4
	TOTAL INCOME TAX REVENUE	39,161.86	350,554.41	740,000.00	389,445.59	47.4

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SALES TAX</u>					
01-4122	SALES TAX	25,993.98	81,000.31	320,000.00	238,999.69	25.3
01-4123	LOCAL USE TAX	3,965.11	11,491.20	220,000.00	208,508.80	5.2
	<u>TOTAL SALES TAX</u>	<u>29,959.09</u>	<u>92,491.51</u>	<u>540,000.00</u>	<u>447,508.49</u>	<u>17.1</u>
	<u>REPLACEMENT TAX - STATE</u>					
01-4141	REPLACEMENT TAX - STATE	.00	721.33	2,375.00	1,653.67	30.4
01-4142	VIDEO GAMING TAX - STATE	2,330.47	6,000.79	25,000.00	18,999.21	24.0
01-4143	CANNABIS USE TAX - STATE	552.83	2,294.97	6,500.00	4,205.03	35.3
	<u>TOTAL REPLACEMENT TAX - STATE</u>	<u>2,883.30</u>	<u>9,017.09</u>	<u>33,875.00</u>	<u>24,857.91</u>	<u>26.6</u>
	<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	25.00	250.00	500.00	250.00	50.0
01-4156	SOLICITORS PERMIT	.00	100.00	350.00	250.00	28.6
	<u>TOTAL OTHER PERMITS</u>	<u>25.00</u>	<u>350.00</u>	<u>2,600.00</u>	<u>2,250.00</u>	<u>13.5</u>
	<u>DONATIONS</u>					
01-4166	CEMETERY RECEIPTS	.00	100.00	300.00	200.00	33.3
	<u>TOTAL DONATIONS</u>	<u>.00</u>	<u>100.00</u>	<u>300.00</u>	<u>200.00</u>	<u>33.3</u>
	<u>FRANCHISE FEES</u>					
01-4181	FRANCHISE FEES	.00	1,547.97	30,000.00	28,452.03	5.2
	<u>TOTAL FRANCHISE FEES</u>	<u>.00</u>	<u>1,547.97</u>	<u>30,000.00</u>	<u>28,452.03</u>	<u>5.2</u>
	<u>SIMPLIFIED TELECOM TAX (IMF)</u>					
01-4201	SIMPLIFIED TELECOMM TAX (IMF)	642.60	1,708.93	6,000.00	4,291.07	28.5
	<u>TOTAL SIMPLIFIED TELECOM TAX (IMF)</u>	<u>642.60</u>	<u>1,708.93</u>	<u>6,000.00</u>	<u>4,291.07</u>	<u>28.5</u>

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

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	1,312.50	2,626.88	.00	(2,626.88)	.0
	TOTAL REIMBURSEMENTS	1,312.50	2,626.88	1,000.00	(1,626.88)	262.7
	<u>SOURCE 498</u>					
01-4988	DCEO GRANTS	.00	.00	(75,000.00)	(75,000.00)	.0
	TOTAL SOURCE 498	.00	.00	(75,000.00)	(75,000.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
01-4990	MISC REV PD REPORTS	15.00	50.00	.00	(50.00)	.0
01-4991	MISC REVENUE	146.37	290.58	1,000.00	709.42	29.1
01-4996	BUSINESS LICENSES	100.00	150.00	1,200.00	1,050.00	12.5
	TOTAL MISCELLANEOUS REVENUE	261.37	490.58	2,200.00	1,709.42	22.3
	<u>INTEREST ON INVESTMENT</u>					
01-8011	INTEREST ON INVESTMENT	1,011.92	3,154.65	24,000.00	20,845.35	13.1
	TOTAL INTEREST ON INVESTMENT	1,011.92	3,154.65	24,000.00	20,845.35	13.1
	<u>TRANSFERS FROM OTHER FUNDS</u>					
01-8101	TRANSFERS FROM OTHER FUNDS	.00	.00	765,686.00	765,686.00	.0
	TOTAL TRANSFERS FROM OTHER FUNDS	.00	.00	765,686.00	765,686.00	.0
	TOTAL FUND REVENUE	423,123.50	1,331,521.09	2,985,711.00	1,654,189.91	44.6

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>						
01-6000-110	SALARIES - ELECTED OFFICIALS	9,734.53	52,714.35	128,100.00	75,385.65	41.2
01-6000-119	SALARIES - CLERICAL WORKERS	4,431.93	24,428.95	59,500.00	35,071.05	41.1
01-6000-131	EMPLOYEE HEALTH INSURANCE	2,769.78	20,376.60	30,600.00	10,223.40	66.6
01-6000-133	IMRF CONTRIBUTION	938.95	5,164.14	12,200.00	7,035.86	42.3
01-6000-134	EMPLOYEE INOCULATIONS	.00	.00	1,000.00	1,000.00	.0
01-6000-193	PAYROLL TAXES	1,083.73	5,946.54	13,500.00	7,553.46	44.1
01-6000-211	LEGAL EXPENSE	1,992.50	8,090.80	40,000.00	31,909.20	20.2
01-6000-214	AUDIT & ACCOUNTING FEES	13,274.95	57,484.56	127,000.00	69,515.44	45.3
01-6000-312	OFFICE SUPPLIES	728.99	2,930.53	5,000.00	2,069.47	58.6
01-6000-313	POSTAGE	.00	272.39	1,800.00	1,527.61	15.1
01-6000-314	TELEPHONE	245.97	5,383.48	14,500.00	9,116.52	37.1
01-6000-315	COPIES & PRINTING	330.00	330.00	.00	330.00	.0
01-6000-321	DUES & SUBSCRIPTIONS	123.75	6,535.63	25,000.00	18,464.37	26.1
01-6000-331	TRAVEL & TRAINING	.00	2,056.15	8,500.00	6,443.85	24.2
01-6000-351	OFFICE EQUIP & MAINT	1,782.81	10,697.67	25,000.00	14,302.33	42.8
01-6000-421	COMMUNITY PROGRAMS	.00	20,000.00	20,000.00	.00	100.0
01-6000-511	INSURANCE EXPENSE	.00	12,104.16	23,175.00	11,070.84	52.2
01-6000-531	REAL ESTATE TAXES	.00	40.00	4,850.00	4,810.00	.8
01-6000-591	MISC EXPENSE	65.00	1,190.00	1,600.00	410.00	74.4
01-6000-812	CAP OUTLAY: EQUIP & FURN	3,240.00	3,240.00	4,400.00	1,160.00	73.6
TOTAL ADMINISTRATION		40,742.89	238,985.95	545,725.00	306,739.05	43.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-6100-118 SALARIES - MAINT WORKERS	16,725.92	109,395.06	255,325.00	145,929.94	42.9
01-6100-131 EMPLOYEE HEALTH INSURANCE	2,859.32	18,758.87	56,150.00	37,391.13	33.4
01-6100-133 IMRF CONTRIBUTION	1,464.47	9,184.09	22,385.00	13,200.91	41.0
01-6100-193 PAYROLL TAXES	1,279.56	8,368.89	18,920.00	10,551.11	44.2
01-6100-197 DRUG/ALCOHOL PROGRAMS	85.00	85.00	800.00	715.00	10.6
01-6100-198 UNIFORMS	.00	149.95	1,600.00	1,450.05	9.4
01-6100-218 MAINTENANCE - STREET LIGHTS	.00	.00	5,000.00	5,000.00	.0
01-6100-219 ELECTRIC - STREET LIGHTS	3,476.18	12,982.85	36,500.00	23,517.15	35.6
01-6100-220 ROAD SALT	.00	.00	35,000.00	35,000.00	.0
01-6100-221 ROAD SIGNS	.00	.00	9,000.00	9,000.00	.0
01-6100-222 RAILROAD CROSSING MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
01-6100-224 STREET REPAIR MATERIALS	.00	1,739.25	24,000.00	22,260.75	7.3
01-6100-226 TOOLS AND HARDWARE	726.43	2,156.22	3,000.00	843.78	71.9
01-6100-227 SMALL EQUIPMENT PURCHASES	.00	.00	10,000.00	10,000.00	.0
01-6100-232 MAINTENANCE TOWN GARAGE	519.08	3,373.52	6,000.00	2,626.48	56.2
01-6100-235 PARKS - EQUIPMENT MAINTENANCE	.00	3,168.75	20,000.00	16,831.25	15.8
01-6100-239 NUISANCE MOWING	.00	.00	1,000.00	1,000.00	.0
01-6100-241 VEHICLE & EQUIPMENT MAINT.	1,849.50	8,833.62	40,000.00	31,166.38	22.1
01-6100-242 TOWN HALL MAINTENANCE	186.00	9,271.88	6,000.00	(3,271.88)	154.5
01-6100-245 EQUIPMENT RENTAL	.00	.00	20,000.00	20,000.00	.0
01-6100-255 STORM SEWER REPAIRS	.00	.00	7,000.00	7,000.00	.0
01-6100-258 FORESTRY	1,326.00	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	87.25	1,274.04	4,500.00	3,225.96	28.3
01-6100-316 UTILITIES	346.21	1,603.57	8,000.00	6,396.43	20.0
01-6100-331 TRAVEL AND TRAINING	.00	.00	4,000.00	4,000.00	.0
01-6100-351 OFFICE EQUIP & MAINT	.00	862.64	2,000.00	1,137.36	43.1
01-6100-371 FUEL	1,532.55	6,618.36	25,000.00	18,381.64	26.5
01-6100-492 IPRF SAFETY GRANT	.00	.00	2,500.00	2,500.00	.0
01-6100-511 INSURANCE EXPENSE	.00	22,540.00	44,000.00	21,460.00	51.2
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	.00	400.00	500.00	100.00	80.0
01-6100-592 CEMETERY EXPENSE	.00	.00	2,000.00	2,000.00	.0
01-6100-611 PRINCIPAL PAYMENTS	.00	22,911.79	46,565.00	23,653.21	49.2
01-6100-621 INTEREST EXPENSE	.00	7,015.21	13,289.00	6,273.79	52.8
01-6100-811 CAP OUTLAY: CONSTRUCT	.00	15,447.55	82,282.00	66,834.45	18.8
TOTAL PUBLIC WORKS	32,463.47	271,327.86	830,316.00	558,988.14	32.7

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
01-6200-114 SALARIES - REGULAR	53,737.94	292,708.56	653,100.00	360,391.44	44.8
01-6200-115 SALARIES - SPECIAL ASSIGNMENT	7,575.22	46,718.03	94,200.00	47,481.97	49.6
01-6200-116 SALARIES - OVERTIME	.00	733.84	.00	(733.84)	.0
01-6200-131 EMPLOYEE HEALTH INS	8,044.66	44,245.63	110,100.00	65,854.37	40.2
01-6200-133 IMRF CONTRIBUTION	5,258.39	28,750.85	59,500.00	30,749.15	48.3
01-6200-193 PAYROLL TAXES	4,548.85	25,243.32	58,350.00	33,106.68	43.3
01-6200-198 UNIFORMS	.00	801.52	5,000.00	4,198.48	16.0
01-6200-199 UNIFORM ALLOWANCE	1,237.11	1,614.46	5,000.00	3,385.54	32.3
01-6200-211 LEGAL EXPENSE	.00	.00	1,500.00	1,500.00	.0
01-6200-212 ADJUDICATION	918.75	1,137.50	3,500.00	2,362.50	32.5
01-6200-240 EQUIPMENT PURCHASES & MAINT	1,030.40	3,626.48	12,500.00	8,873.52	29.0
01-6200-241 VEHICLE MAINTENANCE	.00	12,754.01	10,000.00	(2,754.01)	127.5
01-6200-242 OFFICE MAINTENANCE	.00	215.00	2,000.00	1,785.00	10.8
01-6200-243 TASER INSTALLMENT CONTRACT	.00	.00	6,300.00	6,300.00	.0
01-6200-261 TELECOMMUNICATIONS SERVICE	108.24	67,786.57	70,000.00	2,213.43	96.8
01-6200-312 OFFICE SUPPLIES	112.90	577.18	1,500.00	922.82	38.5
01-6200-313 POSTAGE	.00	85.74	250.00	164.26	34.3
01-6200-314 TELEPHONE	557.44	4,242.03	15,500.00	11,257.97	27.4
01-6200-315 COPIES & PRINTING	74.37	520.71	2,000.00	1,479.29	26.0
01-6200-316 UTILITIES	54.87	163.40	2,500.00	2,336.60	6.5
01-6200-317 BUSINESS FORMS EXPENSE	60.00	60.00	2,500.00	2,440.00	2.4
01-6200-321 DUES & SUBSCRIPTIONS	450.00	13,347.38	40,000.00	26,652.62	33.4
01-6200-331 TRAVEL & TRAINING	1,718.13	4,067.13	10,000.00	5,932.87	40.7
01-6200-332 FIREARMS & TACTICAL TRAINING	1,050.00	2,007.00	9,000.00	6,993.00	22.3
01-6200-351 OFFICE EQUIP & MAINT	.00	1,381.98	4,500.00	3,118.02	30.7
01-6200-361 DUI PREVENTION EQUIP	.00	.00	2,000.00	2,000.00	.0
01-6200-371 GAS & PETROLEUM	.00	5,897.63	18,000.00	12,102.37	32.8
01-6200-421 COMMUNITY PROGRAMS	.00	405.37	1,500.00	1,094.63	27.0
01-6200-511 INSURANCE EXP	.00	22,882.59	39,600.00	16,717.41	57.8
01-6200-550 TECHNOLOGY UPGRADES	.00	360.00	5,000.00	4,640.00	7.2
01-6200-591 MISC EXPENSE	18.48	695.27	3,000.00	2,304.73	23.2
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
TOTAL POLICE DEPARTMENT	86,555.75	583,029.18	1,330,050.00	747,020.82	43.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING & ZONING</u>					
01-6300-118 SALARIES - CODE OFFICIAL	2,635.20	18,309.20	35,000.00	16,690.80	52.3
01-6300-120 SALARIES - ENGINEER	11,092.31	60,878.48	144,205.00	83,326.52	42.2
01-6300-131 EMPLOYEE HEALTH/LIFE	15.42	84.81	205.00	120.19	41.4
01-6300-133 EMPLOYER IMRF	1,003.86	5,509.53	13,055.00	7,545.47	42.2
01-6300-193 PAYROLL TAXES	1,050.16	6,057.88	11,035.00	4,977.12	54.9
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
01-6300-241 VEHICLE & EQUIPMENT MAINT.	.00	179.09	4,000.00	3,820.91	4.5
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	.00	1,040.68	2,275.00	1,234.32	45.7
01-6300-315 COPIES & PRINTING	495.00	528.50	1,000.00	471.50	52.9
01-6300-321 DUES & SUBSCRIPTIONS	514.46	640.46	2,000.00	1,359.54	32.0
01-6300-331 CONFERENCE AND TRAINING	.00	2,340.63	8,000.00	5,659.37	29.3
01-6300-351 OFFICE EXPENSE	.00	638.52	6,000.00	5,361.48	10.6
01-6300-371 GASOLINE	.00	569.78	3,000.00	2,430.22	19.0
01-6300-494 DCEO GRANT EXPENSE	.00	.00	75,000.00	75,000.00	.0
01-6300-511 INSURANCE EXP	.00	264.00	1,025.00	761.00	25.8
01-6300-811 CAPITAL OUTLAY	.00	24,900.00	537,000.00	512,100.00	4.6
TOTAL ENGINEERING & ZONING	16,806.41	122,046.52	876,900.00	754,853.48	13.9
TOTAL FUND EXPENDITURES	176,568.52	1,215,389.51	3,582,991.00	2,367,601.49	33.9
NET REVENUE OVER EXPENDITURES	246,554.98	116,131.58	(597,280.00)	(713,411.58)	19.4

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MOTOR FUEL TAX REVENUES</u>					
02-4011	MFT APPROPRIATION	18,486.64	67,710.18	200,000.00	132,289.82	33.9
	TOTAL MOTOR FUEL TAX REVENUES	18,486.64	67,710.18	200,000.00	132,289.82	33.9
	<u>INTEREST ON INVESTMENT</u>					
02-8011	INTEREST ON INVESTMENT	3,408.35	17,083.08	35,000.00	17,916.92	48.8
	TOTAL INTEREST ON INVESTMENT	3,408.35	17,083.08	35,000.00	17,916.92	48.8
	TOTAL FUND REVENUE	21,894.99	84,793.26	235,000.00	150,206.74	36.1

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MOTOR FUEL EXPENSES</u>					
02-6400-237	REBUILD ILLINOIS EXPENSES	.00	.00	65,000.00	65,000.00	.0
02-6400-370	GENERAL MAINTENANCE	.00	.00	150,000.00	150,000.00	.0
	TOTAL MOTOR FUEL EXPENSES	.00	.00	215,000.00	215,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	215,000.00	215,000.00	.0
	NET REVENUE OVER EXPENDITURES	21,894.99	84,793.26	20,000.00	(64,793.26)	424.0

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

Item 1.

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ELECTRICITY</u>					
03-4011	UTILITY TAX - ELECTRICITY	9,675.05	36,596.05	85,000.00	48,403.95	43.1
	TOTAL ELECTRICITY	9,675.05	36,596.05	85,000.00	48,403.95	43.1
	<u>GAS</u>					
03-4021	UTILITY TAX - GAS	3,122.87	14,839.29	40,000.00	25,160.71	37.1
	TOTAL GAS	3,122.87	14,839.29	40,000.00	25,160.71	37.1
	<u>TELEPHONE</u>					
03-4031	SIMPLIFIED TELECOMM TAX (UT)	2,265.09	6,001.89	17,000.00	10,998.11	35.3
	TOTAL TELEPHONE	2,265.09	6,001.89	17,000.00	10,998.11	35.3
	<u>SALES TAX</u>					
03-4041	NON HOME RULE SALES TAX	21,760.45	63,132.85	185,000.00	121,867.15	34.1
	TOTAL SALES TAX	21,760.45	63,132.85	185,000.00	121,867.15	34.1
	<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	6,720.61	33,860.84	50,000.00	16,139.16	67.7
	TOTAL INTEREST ON INVESTMENTS	6,720.61	33,860.84	50,000.00	16,139.16	67.7
	<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	43,544.07	154,430.92	452,250.00	297,819.08	34.2

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPR EXPENSES</u>					
03-6500-726 DONATIONS- COMMUNITY AGENCIES	.00	500.00	3,000.00	2,500.00	16.7
03-6500-813 PHASE I CONSTRUCTION SCHOOL	.00	.00	350,000.00	350,000.00	.0
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
03-6500-840 HOLIDAY DECORATIONS	.00	6,462.06	15,000.00	8,537.94	43.1
03-6500-842 SIDEWALKS, NEW CONSTRUCTION	.00	11,900.00	50,000.00	38,100.00	23.8
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	.00	705,832.00	705,832.00	.0
TOTAL CAPITAL IMPR EXPENSES	.00	27,713.26	1,349,686.00	1,321,972.74	2.1
TOTAL FUND EXPENDITURES	.00	27,713.26	1,349,686.00	1,321,972.74	2.1
NET REVENUE OVER EXPENDITURES	43,544.07	126,717.66	(897,436.00)	(1,024,153.66)	14.1

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

SEWER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>SERVICE FEES</u>					
06-4010	CONNECTION FEES	2,000.00	12,000.00	18,000.00	6,000.00	66.7
06-4011	SERVICE FEES	318.34	142,566.09	572,000.00	429,433.91	24.9
	TOTAL SERVICE FEES	2,318.34	154,566.09	590,000.00	435,433.91	26.2
	<u>LATE CHARGES</u>					
06-4021	LATE CHARGES	(80.00)	9,397.41	24,400.00	15,002.59	38.5
	TOTAL LATE CHARGES	(80.00)	9,397.41	24,400.00	15,002.59	38.5
	<u>BAD CHECK CHARGES</u>					
06-4041	BAD CHECK CHARGES	.00 (10.00)	20.00	30.00	(50.0)	
	TOTAL BAD CHECK CHARGES	.00 (10.00)	20.00	30.00	(50.0)	
	<u>PERMITS</u>					
06-4051	PERMITS	7,000.00	59,500.00	75,000.00	15,500.00	79.3
	TOTAL PERMITS	7,000.00	59,500.00	75,000.00	15,500.00	79.3
	<u>MISCELLANEOUS REVENUE</u>					
06-4991	MISC REVENUE	.05	.05	300.00	299.95	.0
	TOTAL MISCELLANEOUS REVENUE	.05	.05	300.00	299.95	.0
	<u>INTEREST ON INVESTMENT</u>					
06-8011	INTEREST ON INVESTMENT	11,782.82	59,830.39	125,000.00	65,169.61	47.9
	TOTAL INTEREST ON INVESTMENT	11,782.82	59,830.39	125,000.00	65,169.61	47.9
	<u>LEASE INCOME</u>					
06-8801	LEASE INCOME	.00	.00	37,800.00	37,800.00	.0
	TOTAL LEASE INCOME	.00	.00	37,800.00	37,800.00	.0
	TOTAL FUND REVENUE	21,021.21	283,283.94	852,520.00	569,236.06	33.2

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM EXPENSES</u>					
06-7300-118 SALARIES: MAINT WORKERS	7,306.31	38,021.67	105,000.00	66,978.33	36.2
06-7300-131 EMPLOYEE HEALTH INSURANCE	935.76	4,973.39	13,665.00	8,691.61	36.4
06-7300-133 IMRF CONTRIBUTION	661.22	3,440.95	8,300.00	4,859.05	41.5
06-7300-193 PAYROLL TAXES	558.95	2,908.67	7,000.00	4,091.33	41.6
06-7300-198 UNIFORMS	.00	248.77	1,500.00	1,251.23	16.6
06-7300-211 LEGAL/COLLECTION EXPENSE	175.00	1,356.25	1,000.00	(356.25)	135.6
06-7300-212 ENGINEERING EXPENSE	.00	.00	2,500.00	2,500.00	.0
06-7300-213 OTHER CONSULTING FEES	1,563.54	6,254.16	16,550.00	10,295.84	37.8
06-7300-214 AUDIT FEES	997.91	4,300.01	4,300.00	(.01)	100.0
06-7300-218 EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
06-7300-221 UTILITIES	8,223.24	28,655.16	130,000.00	101,344.84	22.0
06-7300-241 M&O: VEH & EQUIP	127.95	3,757.68	8,000.00	4,242.32	47.0
06-7300-243 M&O: SEWER PLANT	1,944.16	4,228.13	40,000.00	35,771.87	10.6
06-7300-311 OFFICE EXPENSE	898.04	5,299.40	8,000.00	2,700.60	66.2
06-7300-312 ANNUAL PERMIT FEES	.00	7,500.00	10,500.00	3,000.00	71.4
06-7300-313 TRAINING	.00	198.60	4,000.00	3,801.40	5.0
06-7300-314 TELEPHONE	.00	355.38	5,000.00	4,644.62	7.1
06-7300-345 WASTEWATER TESTING	.00	1,703.40	18,000.00	16,296.60	9.5
06-7300-371 GAS & PETROLEUM	.00	617.71	2,200.00	1,582.29	28.1
06-7300-511 INSURANCE EXPENSE	.00	2,936.96	5,500.00	2,563.04	53.4
06-7300-531 REAL ESTATE TAXES	.00	262.94	500.00	237.06	52.6
06-7300-591 MISC EXPENSES	.00	20.00	500.00	480.00	4.0
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
TOTAL SEWER SYSTEM EXPENSES	23,392.08	147,512.62	530,965.00	383,452.38	27.8
TOTAL FUND EXPENDITURES	23,392.08	147,512.62	530,965.00	383,452.38	27.8
NET REVENUE OVER EXPENDITURES	(2,370.87)	135,771.32	321,555.00	185,783.68	42.2

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>SERVICE FEES</u>					
07-4011	SERVICE FEES	272.55	143,657.17	530,000.00	386,342.83	27.1
	TOTAL SERVICE FEES	272.55	143,657.17	530,000.00	386,342.83	27.1
	<u>LATE CHARGES</u>					
07-4021	LATE CHARGES	(5.44)	326.44	2,500.00	2,173.56	13.1
	TOTAL LATE CHARGES	(5.44)	326.44	2,500.00	2,173.56	13.1
	<u>BAD CHECK CHARGES</u>					
07-4041	BAD CHECK CHARGES	.00	75.00	150.00	75.00	50.0
	TOTAL BAD CHECK CHARGES	.00	75.00	150.00	75.00	50.0
	<u>PERMITS</u>					
07-4051	PERMITS	7,600.00	63,100.00	90,000.00	26,900.00	70.1
	TOTAL PERMITS	7,600.00	63,100.00	90,000.00	26,900.00	70.1
	<u>METER SALES</u>					
07-4301	METER SALES	.00	2,100.00	5,000.00	2,900.00	42.0
	TOTAL METER SALES	.00	2,100.00	5,000.00	2,900.00	42.0
	<u>MISCELLANEOUS REVENUE</u>					
07-4991	MISC INCOME	.00	100.00	2,000.00	1,900.00	5.0
	TOTAL MISCELLANEOUS REVENUE	.00	100.00	2,000.00	1,900.00	5.0
	<u>INTEREST ON INVESTMENT</u>					
07-8011	INTEREST ON INVESTMENT	5,575.19	28,374.92	60,000.00	31,625.08	47.3
	TOTAL INTEREST ON INVESTMENT	5,575.19	28,374.92	60,000.00	31,625.08	47.3

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEASE INCOME</u>					
07-8801 LEASE INCOME	310.00	1,240.00	3,720.00	2,480.00	33.3
TOTAL LEASE INCOME	310.00	1,240.00	3,720.00	2,480.00	33.3
TOTAL FUND REVENUE	13,752.30	238,973.53	693,370.00	454,396.47	34.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER SYSTEM EXPENSES</u>					
07-7400-118 SALARIES: MAINT WORKERS	10,959.48	57,032.49	146,000.00	88,967.51	39.1
07-7400-131 EMPLOYEE HEALTH INSURANCE	1,403.68	7,460.30	20,500.00	13,039.70	36.4
07-7400-133 IMRF CONTRIBUTION	991.83	5,161.43	13,000.00	7,838.57	39.7
07-7400-134 PENSION EXPENSE	.00	.00	850.00	850.00	.0
07-7400-193 PAYROLL TAXES	838.37	4,362.89	12,500.00	8,137.11	34.9
07-7400-198 UNIFORMS	.00	99.98	900.00	800.02	11.1
07-7400-213 OTHER CONSULTING FEES	2,345.32	9,381.28	24,800.00	15,418.72	37.8
07-7400-214 AUDIT FEES	928.29	4,000.00	4,000.00	.00	100.0
07-7400-221 UTILITIES	9,669.32	34,534.09	90,000.00	55,465.91	38.4
07-7400-222 RADIUM REMOVAL PROCESSING	9,658.33	48,291.65	116,510.00	68,218.35	41.5
07-7400-241 M&O: VEH & EQUIP	.00	3,882.86	8,000.00	4,117.14	48.5
07-7400-243 M&O: WELL SYSTEM	702.54	5,467.98	30,000.00	24,532.02	18.2
07-7400-311 OFFICE EXPENSE	377.69	5,007.82	22,000.00	16,992.18	22.8
07-7400-314 TELEPHONE	.00	471.58	1,800.00	1,328.42	26.2
07-7400-331 TRAVEL & TRAINING	.00	1,247.95	5,000.00	3,752.05	25.0
07-7400-341 METER PURCHASES & SUPPLIES	.00	6,302.88	15,000.00	8,697.12	42.0
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	449.50	9,905.90	25,000.00	15,094.10	39.6
07-7400-346 TOOLS	.00	.00	1,500.00	1,500.00	.0
07-7400-371 GAS & PETROLEUM	.00	1,441.38	6,500.00	5,058.62	22.2
07-7400-511 INSURANCE EXPENSE	.00	5,517.63	4,000.00	(1,517.63)	137.9
07-7400-531 REAL ESTATE TAXES	.00	.00	125.00	125.00	.0
07-7400-811 CAP OUTLAY: CONSTRUCT	.00	2,590.91	120,000.00	117,409.09	2.2
TOTAL WATER SYSTEM EXPENSES	38,324.35	212,161.00	671,485.00	459,324.00	31.6
TOTAL FUND EXPENDITURES	38,324.35	212,161.00	671,485.00	459,324.00	31.6
NET REVENUE OVER EXPENDITURES	(24,572.05)	26,812.53	21,885.00	(4,927.53)	122.5

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

RESTRICTED ASSETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DONATIONS</u>					
13-4167	WASTE COLLECTION AGREEMENT	.00	.00	17,000.00	17,000.00	.0
	TOTAL DONATIONS	.00	.00	17,000.00	17,000.00	.0
	<u>PARK DEVELOPMENT FEES</u>					
13-4171	PARK LOT DEV FEES - GENERAL	.00	400.00	700.00	300.00	57.1
	TOTAL PARK DEVELOPMENT FEES	.00	400.00	700.00	300.00	57.1
	<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	6,681.06	34,735.73	80,000.00	45,264.27	43.4
	TOTAL INTEREST	6,681.06	34,735.73	80,000.00	45,264.27	43.4
	TOTAL FUND REVENUE	6,681.06	35,135.73	122,800.00	87,664.27	28.6

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

RESTRICTED ASSETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>RESTRICTED ASSETS</u>					
13-8000-824	CAP O/L: PARK DEV (MCPHILLIPS)	4,976.92	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	25.92	23,134.58	106,953.83	83,819.25	21.6
	TOTAL RESTRICTED ASSETS	5,002.84	37,629.59	161,646.83	124,017.24	23.3
	TOTAL FUND EXPENDITURES	5,002.84	37,629.59	161,646.83	124,017.24	23.3
	NET REVENUE OVER EXPENDITURES	1,678.22	(2,493.86)	(38,846.83)	(36,352.97)	(6.4)

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

		TIF FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST INCOME</u>						
14-8010	TIF RE TAX RECEIVED	246,395.49	639,424.80	600,000.00	(39,424.80)	106.6
14-8011	INTEREST ON INVESTMENT	6,274.91	28,354.41	60,000.00	31,645.59	47.3
TOTAL INTEREST INCOME		252,670.40	667,779.21	660,000.00	(7,779.21)	101.2
TOTAL FUND REVENUE		252,670.40	667,779.21	660,000.00	(7,779.21)	101.2

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2025

		TIF FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TIF EXPENSES</u>						
14-6600-212	ADMINISTRATIVE EXPENSE	.00	1,907.10	10,500.00	8,592.90	18.2
14-6600-591	MISC EXPENSES	.00	1,273.67	1,250,000.00	1,248,726.33	.1
TOTAL TIF EXPENSES		.00	3,180.77	1,260,500.00	1,257,319.23	.3
TOTAL FUND EXPENDITURES		.00	3,180.77	1,260,500.00	1,257,319.23	.3
NET REVENUE OVER EXPENDITURES		252,670.40	664,598.44	(600,500.00)	(1,265,098.44)	110.7

General Fund - Streets and Maintenance			
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:		\$	(22,911.79)
Interest Paid Fiscal Year 2026:	\$	7,015.21	
Current Balance:		<u>\$</u>	<u>232,636.21</u>
Remaining Debt Schedule			
	Principal	Interest	
Fiscal Year Ending 2026	\$ 23,593.43	\$ 6,333.57	
Fiscal Year Ending 2027	\$ 49,131.36	\$ 10,722.64	
Future	\$ 159,594.50	\$ 15,291.19	
Total:	<u>\$ 232,636.21</u>	<u>\$ 32,347.40</u>	
* rate change 3 year variable			

General Fund - IEPA Loan			
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	
Current Balance:		<u>\$</u>	<u>501,184.87</u>
Remaining Debt Schedule			
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>	

		Balance 9/1/2025	Deposits 9/30/2025	Expenditures 9/30/2025	Balance 9/30/2025
<u>Customer Deposits</u>					
13-2010	AP	\$ -			\$ -
13-2020	Deferred Revenue	\$ -	-	-	-
13-2301	Occupany Deposits	\$ -	-		-
13-2355	Airport Road Security Deposits	\$ -	-	-	-
<u>Engineering Deposits</u>					
13-2316	DCUSD #428	\$ 51,668.29	\$ -	\$ -	\$ 51,668.29
<u>Land/Cash Contributions</u>					
13-2401	Cortland Fire Protection District	\$ 5,400.00	\$ 600.00		\$ 6,000.00
13-2405	Sycamore School District # 427	\$ 5,626.09			5,626.09
13-2406	#428 Schools	\$ 179,250.72	3,240.00		182,490.72
13-2407	Cortland Library	\$ 810.00	90.00		900.00
<u>Storm Sewer Escrow</u>					
13-2411	Neumann Homes Inc	\$ 52,821.55			\$ 52,821.55
<u>Capital Contributions #428 Schools</u>					
13-2432	DRH Cambridge - Richland Trails	\$ 294,581.72			\$ 294,581.72
<u>Library Building</u>					
13-2452	Library Building	\$ 22,244.64		\$ -	\$ 22,244.64
<u>Fire Department Building</u>					
13-2461	DRH Cambridge - Richland Trails	\$ -			\$ -
13-2462	Montalbano - Chestnut Grove	\$ -			\$ -
<u>WasteWater Irrigation Land Acquisition</u>					
13-2501	SSA # 4 Connection Fees	\$ 142,500.00		\$ -	\$ 142,500.00
13-2505	SSA # 8 Connection Fees	\$ -		-	\$ -
13-2551	Waste Water Irrigation Land Fee	\$ 104,000.00			\$ 104,000.00
<u>Cortland Events Committee</u>					
13-2900	Festival Parade	\$ -		\$ -	\$ -
		\$ -			
13-2350	Road Improvements	\$ -			\$ -
13-2352	Administrative Fund	\$ 99,423.32		-	99,423.32
13-2354	Punch List Follow Up Items	\$ 12,072.46		-	12,072.46
<u>Capital Contributions - Town Use (By Purpose)</u>					
13-3100	McPhillips Park Improvements	\$ 13,961.76	\$ -	\$ 4,976.92	\$ 8,984.84
13-4096	Town Services	\$ -	-	-	-
13-4167	Road Improvements - DC Trash Agreement	\$ 97,097.36			97,097.36
13-4168	Airport Road Property Rent	\$ -		-	-
13-4170	Airport Road Farm Rent	\$ 83,761.29		25.92	83,735.37
13-4161	Parks Improvements	\$ 256.00		-	256.00
13-4171	Park Development Fees	\$ 10,400.00		-	10,400.00
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	\$ 314,386.41	6,681.06	-	321,067.47
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	\$ -	-	-	-
		\$ 950,173.09	\$ 6,681.06	\$ 5,002.84	\$ 951,851.31
"FUND BAL"		\$ 947,722.27			
Reserve for McPhillips		\$ -			
YTD Revs over Exps		\$ (2,493.86)			
Fund Equity		\$ 945,228.41			
			Total Assets		\$ 1,919,557.20
			Total Liabilities & Equity		\$ 1,919,557.20
					\$ -
Account Interest		\$ 6,681.06			
13-8011					
* Account Interest posted to Capital Improvements					

SUMMARY OF INCOME AND EXPENSES FOR THE MONTH OF:
September 30, 2025

	Beginning Balance	Receipts/ Transfers In	Dividends/ Interest	Expenditures/ Transfers Out	Ending Balance
SSA #1 Special Tax Refunding Bonds 2017					
Bond & Interest Fund	\$ 286,649.42	\$ 179,103.30	\$ 868.30	\$ 47,917.25	418,703.77
2017 Reserve Fund	\$ 353,063.50	-	1,117.14	-	354,180.64
Special Redemption Account	\$ 140.93		0.31		141.24
Special Reserve Fund 2017	\$ 40,000.00		126.53	-	40,126.53
Administrative Expense Fund	\$ 15,698.58	-	48.89	9,112.37	6,635.10
Total SSA #1 Refunding Bonds	\$ 695,552.43	\$ 179,103.30	\$ 2,161.17	\$ 57,029.62	\$ 819,787.28
SSA #4-8 (Sheaffer Project)					
Bond & Interest Fund	\$ 0.00	\$ -			\$ 0.00
Special Redemption Account	\$ -	-	-	-	-
Debt Service Reserve Fund	\$ -	-	-		-
Administrative Expense Fund	\$ -		-		-
Total SSA #4-8	\$ 0.00	\$ -	\$ -	\$ -	\$ 0.00
SSA #9 (Richland Trails)					
SSA #9					
Bond & Interest Fund	\$ 173,873.95	\$ 89,720.30	\$ 618.90	\$ 49,126.00	\$ 215,087.15
Reserve Fund	\$ 172,450.53		615.53		173,066.06
Improvement Fund	\$ -				-
Administrative Expense Fund	\$ 33,187.27		118.46	-	33,305.73
Total SSA #9	\$ 379,511.75	\$ 89,720.30	\$ 1,352.89	\$ 49,126.00	\$ 421,458.94
Total All SSA	1,075,064.18	268,823.60	3,514.06	106,155.62	1,241,246.22

Town of Cortland

Cash Summaries

Month Ending:

October 31, 2025

	<u>General</u>	<u>MFT</u>	<u>CIF</u>	<u>Sewer</u>	<u>Water</u>	<u>Festival & Parade</u>	<u>RAF</u>	<u>TIF</u>	<u>Total</u>
Beginning Cash	\$ 346,316.97	\$ 975,484.66	\$ 1,937,716.62	\$ 3,386,964.53	\$ 1,595,613.24	\$ 0.00	\$ 1,919,557.20	\$ 1,949,210.40	\$ 12,110,863.62
Revenue over									
Expenses:	\$ (65,593.98)	\$ (26,489.37)	\$ 35,601.50	\$ 141,596.59	\$ 114,308.17		\$ (12,151.66)	\$ 7,005.22	\$ 194,276.47
Receivables									
Prev month	\$ 11,605.09	\$ -	\$ 23,315.81	\$ 10,412.34	\$ 11,785.83	\$ -	\$ -	\$ -	\$ 57,119.07
Current month	14,506.42	-	23,315.81	151,601.52	144,800.46	-	-	-	334,224.21
Change in receivables	\$ (2,901.33)	\$ -	\$ -	\$ (141,189.18)	\$ (133,014.63)	\$ -	\$ -	\$ -	\$ (277,105.14)
Less: non-expense									\$ -
AJE for Audit		\$ -				\$ -	\$ -	\$ -	\$ -
Payables									
Prev month	\$ 35,694.35	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ -	\$ 974,328.79	\$ -	\$ 1,769,439.52
Current month	\$ 32,451.51	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ -	\$ 970,352.70	\$ -	\$ 1,762,220.59
Change in Payables	\$ (3,242.84)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,976.09)	\$ -	\$ (7,218.93)
Ending Cash	\$ 274,578.82	\$ 948,995.29	\$ 1,973,318.12	\$ 3,387,371.94	\$ 1,576,906.78	\$ 0.00	\$ 1,903,429.45	\$ 1,956,215.62	\$ 12,020,816.02
Per Cash									
Trial Balance:	\$ 274,578.82	\$ 948,995.29	\$ 1,973,318.12	\$ 3,387,371.94	\$ 1,576,906.78	\$ -	\$ 1,903,429.45	\$ 1,956,215.62	\$ 12,020,816.02

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX</u>					
01-4052 RE TAX - CORPORATE LEVY	.00	489,186.21	510,000.00	20,813.79	95.9
01-4055 PROPERTY TAX-POLICE	.00	211,052.96	219,000.00	7,947.04	96.4
01-4058 RE TAX - IMRF LEVY	.00	51,992.50	52,000.00	7.50	100.0
01-4059 RE TAX - SOC SEC LEVY	.00	49,157.19	50,000.00	842.81	98.3
TOTAL PROPERTY TAX	.00	801,388.86	831,000.00	29,611.14	96.4
<u>FINES & FORFEITURES</u>					
01-4062 COURT FINES	373.00	2,209.01	6,500.00	4,290.99	34.0
TOTAL FINES & FORFEITURES	373.00	2,209.01	6,500.00	4,290.99	34.0
<u>ROAD & BRIDGE TAX</u>					
01-4071 ROAD & BRIDGE TAX REV	.00	13,924.49	17,500.00	3,575.51	79.6
TOTAL ROAD & BRIDGE TAX	.00	13,924.49	17,500.00	3,575.51	79.6
<u>BUILDING & ZONING PERMITS</u>					
01-4081 BUILDING & ZONING PERMITS	.00	.00	60,000.00	60,000.00	.0
01-4082 ZONING PERMITS	425.00	2,950.00	.00	(2,950.00)	.0
01-4083 BUILDING PERMITS	6,000.00	46,204.71	.00	(46,204.71)	.0
01-4084 SITE GRADING PLAN REVIEW	700.00	3,600.00	.00	(3,600.00)	.0
TOTAL BUILDING & ZONING PERMITS	7,125.00	52,754.71	60,000.00	7,245.29	87.9
<u>LAND/CASH REVENUE</u>					
01-4099 LAND/CASH - TOWN SERVICES	1,400.00	8,050.00	.00	(8,050.00)	.0
TOTAL LAND/CASH REVENUE	1,400.00	8,050.00	.00	(8,050.00)	.0
<u>INCOME TAX REVENUE</u>					
01-4101 STATE INCOME TAX REVENUE	84,359.28	434,913.69	740,000.00	305,086.31	58.8
TOTAL INCOME TAX REVENUE	84,359.28	434,913.69	740,000.00	305,086.31	58.8

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SALES TAX</u>					
01-4122	SALES TAX	27,361.27	108,361.58	320,000.00	211,638.42	33.9
01-4123	LOCAL USE TAX	3,614.79	15,105.99	220,000.00	204,894.01	6.9
	<u>TOTAL SALES TAX</u>	<u>30,976.06</u>	<u>123,467.57</u>	<u>540,000.00</u>	<u>416,532.43</u>	<u>22.9</u>
	<u>REPLACEMENT TAX - STATE</u>					
01-4141	REPLACEMENT TAX - STATE	291.84	1,013.17	2,375.00	1,361.83	42.7
01-4142	VIDEO GAMING TAX - STATE	2,195.48	8,196.27	25,000.00	16,803.73	32.8
01-4143	CANNABIS USE TAX - STATE	530.13	2,825.10	6,500.00	3,674.90	43.5
	<u>TOTAL REPLACEMENT TAX - STATE</u>	<u>3,017.45</u>	<u>12,034.54</u>	<u>33,875.00</u>	<u>21,840.46</u>	<u>35.5</u>
	<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	.00	250.00	500.00	250.00	50.0
01-4156	SOLICITORS PERMIT	.00	100.00	350.00	250.00	28.6
	<u>TOTAL OTHER PERMITS</u>	<u>.00</u>	<u>350.00</u>	<u>2,600.00</u>	<u>2,250.00</u>	<u>13.5</u>
	<u>DONATIONS</u>					
01-4166	CEMETERY RECEIPTS	100.00	200.00	300.00	100.00	66.7
	<u>TOTAL DONATIONS</u>	<u>100.00</u>	<u>200.00</u>	<u>300.00</u>	<u>100.00</u>	<u>66.7</u>
	<u>FRANCHISE FEES</u>					
01-4181	FRANCHISE FEES	1,427.16	2,975.13	30,000.00	27,024.87	9.9
	<u>TOTAL FRANCHISE FEES</u>	<u>1,427.16</u>	<u>2,975.13</u>	<u>30,000.00</u>	<u>27,024.87</u>	<u>9.9</u>
	<u>SIMPLIFIED TELECOM TAX (IMF)</u>					
01-4201	SIMPLIFIED TELECOMM TAX (IMF)	518.04	2,226.97	6,000.00	3,773.03	37.1
	<u>TOTAL SIMPLIFIED TELECOM TAX (IMF)</u>	<u>518.04</u>	<u>2,226.97</u>	<u>6,000.00</u>	<u>3,773.03</u>	<u>37.1</u>

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

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	2,626.88	.00	(2,626.88)	.0
	TOTAL REIMBURSEMENTS	.00	2,626.88	1,000.00	(1,626.88)	262.7
	<u>SOURCE 498</u>					
01-4988	DCEO GRANTS	.00	.00	(75,000.00)	(75,000.00)	.0
	TOTAL SOURCE 498	.00	.00	(75,000.00)	(75,000.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
01-4990	MISC REV PD REPORTS	15.00	65.00	.00	(65.00)	.0
01-4991	MISC REVENUE	631.00	921.58	1,000.00	78.42	92.2
01-4996	BUSINESS LICENSES	225.00	375.00	1,200.00	825.00	31.3
	TOTAL MISCELLANEOUS REVENUE	871.00	1,361.58	2,200.00	838.42	61.9
	<u>INTEREST ON INVESTMENT</u>					
01-8011	INTEREST ON INVESTMENT	788.62	3,943.27	24,000.00	20,056.73	16.4
	TOTAL INTEREST ON INVESTMENT	788.62	3,943.27	24,000.00	20,056.73	16.4
	<u>TRANSFERS FROM OTHER FUNDS</u>					
01-8101	TRANSFERS FROM OTHER FUNDS	.00	.00	765,686.00	765,686.00	.0
	TOTAL TRANSFERS FROM OTHER FUNDS	.00	.00	765,686.00	765,686.00	.0
	TOTAL FUND REVENUE	130,955.61	1,462,476.70	2,985,711.00	1,523,234.30	49.0

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
01-6000-110 SALARIES - ELECTED OFFICIALS	9,734.53	62,448.88	128,100.00	65,651.12	48.8
01-6000-119 SALARIES - CLERICAL WORKERS	4,418.12	28,847.07	59,500.00	30,652.93	48.5
01-6000-131 EMPLOYEE HEALTH INSURANCE	2,419.98	22,796.58	30,600.00	7,803.42	74.5
01-6000-133 IMRF CONTRIBUTION	937.60	6,101.74	12,200.00	6,098.26	50.0
01-6000-134 EMPLOYEE INOCULATIONS	.00	.00	1,000.00	1,000.00	.0
01-6000-193 PAYROLL TAXES	1,082.67	7,029.21	13,500.00	6,470.79	52.1
01-6000-211 LEGAL EXPENSE	4,400.00	12,490.80	40,000.00	27,509.20	31.2
01-6000-214 AUDIT & ACCOUNTING FEES	9,991.14	67,475.70	127,000.00	59,524.30	53.1
01-6000-312 OFFICE SUPPLIES	100.80	3,031.33	5,000.00	1,968.67	60.6
01-6000-313 POSTAGE	37.93	310.32	1,800.00	1,489.68	17.2
01-6000-314 TELEPHONE	4,898.22	10,281.70	14,500.00	4,218.30	70.9
01-6000-315 COPIES & PRINTING	.00	330.00	.00	330.00	.0
01-6000-321 DUES & SUBSCRIPTIONS	123.75	6,659.38	25,000.00	18,340.62	26.6
01-6000-331 TRAVEL & TRAINING	446.88	2,503.03	8,500.00	5,996.97	29.5
01-6000-351 OFFICE EQUIP & MAINT	2,026.93	12,724.60	25,000.00	12,275.40	50.9
01-6000-421 COMMUNITY PROGRAMS	.00	20,000.00	20,000.00	.00	100.0
01-6000-511 INSURANCE EXPENSE	.00	12,104.16	23,175.00	11,070.84	52.2
01-6000-531 REAL ESTATE TAXES	.00	40.00	4,850.00	4,810.00	.8
01-6000-591 MISC EXPENSE	100.00	1,290.00	1,600.00	310.00	80.6
01-6000-812 CAP OUTLAY: EQUIP & FURN	.00	3,240.00	4,400.00	1,160.00	73.6
TOTAL ADMINISTRATION	40,718.55	279,704.50	545,725.00	266,020.50	51.3

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-6100-118 SALARIES - MAINT WORKERS	16,339.73	125,734.79	255,325.00	129,590.21	49.2
01-6100-131 EMPLOYEE HEALTH INSURANCE	2,859.32	21,618.19	56,150.00	34,531.81	38.5
01-6100-133 IMRF CONTRIBUTION	1,478.75	10,662.84	22,385.00	11,722.16	47.6
01-6100-193 PAYROLL TAXES	1,250.01	9,618.90	18,920.00	9,301.10	50.8
01-6100-197 DRUG/ALCOHOL PROGRAMS	630.00	715.00	800.00	85.00	89.4
01-6100-198 UNIFORMS	.00	149.95	1,600.00	1,450.05	9.4
01-6100-218 MAINTENANCE - STREET LIGHTS	.00	.00	5,000.00	5,000.00	.0
01-6100-219 ELECTRIC - STREET LIGHTS	2,991.02	15,973.87	36,500.00	20,526.13	43.8
01-6100-220 ROAD SALT	.00	.00	35,000.00	35,000.00	.0
01-6100-221 ROAD SIGNS	3,548.60	3,548.60	9,000.00	5,451.40	39.4
01-6100-222 RAILROAD CROSSING MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
01-6100-224 STREET REPAIR MATERIALS	.00	1,739.25	24,000.00	22,260.75	7.3
01-6100-226 TOOLS AND HARDWARE	.00	2,156.22	3,000.00	843.78	71.9
01-6100-227 SMALL EQUIPMENT PURCHASES	.00	.00	10,000.00	10,000.00	.0
01-6100-232 MAINTENANCE TOWN GARAGE	1,225.64	4,599.16	6,000.00	1,400.84	76.7
01-6100-235 PARKS - EQUIPMENT MAINTENANCE	2,210.47	5,379.22	20,000.00	14,620.78	26.9
01-6100-239 NUISANCE MOWING	.00	.00	1,000.00	1,000.00	.0
01-6100-241 VEHICLE & EQUIPMENT MAINT.	7,630.80	16,464.42	40,000.00	23,535.58	41.2
01-6100-242 TOWN HALL MAINTENANCE	186.00	9,457.88	6,000.00	(3,457.88)	157.6
01-6100-245 EQUIPMENT RENTAL	2,100.00	2,100.00	20,000.00	17,900.00	10.5
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	223.88	1,497.92	4,500.00	3,002.08	33.3
01-6100-316 UTILITIES	632.43	2,236.00	8,000.00	5,764.00	28.0
01-6100-331 TRAVEL AND TRAINING	.00	.00	4,000.00	4,000.00	.0
01-6100-351 OFFICE EQUIP & MAINT	548.26	1,410.90	2,000.00	589.10	70.6
01-6100-371 FUEL	2,319.90	8,938.26	25,000.00	16,061.74	35.8
01-6100-492 IPRF SAFETY GRANT	.00	.00	2,500.00	2,500.00	.0
01-6100-511 INSURANCE EXPENSE	.00	22,540.00	44,000.00	21,460.00	51.2
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	65.00	465.00	500.00	35.00	93.0
01-6100-592 CEMETERY EXPENSE	.00	.00	2,000.00	2,000.00	.0
01-6100-611 PRINCIPAL PAYMENTS	.00	22,911.79	46,565.00	23,653.21	49.2
01-6100-621 INTEREST EXPENSE	.00	7,015.21	13,289.00	6,273.79	52.8
01-6100-811 CAP OUTLAY: CONSTRUCT	2,202.89	17,650.44	82,282.00	64,631.56	21.5
TOTAL PUBLIC WORKS	48,442.70	319,770.56	830,316.00	510,545.44	38.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
01-6200-114 SALARIES - REGULAR	54,768.07	347,476.63	653,100.00	305,623.37	53.2
01-6200-115 SALARIES - SPECIAL ASSIGNMENT	8,163.94	54,881.97	94,200.00	39,318.03	58.3
01-6200-116 SALARIES - OVERTIME	.00	733.84	.00	(733.84)	.0
01-6200-131 EMPLOYEE HEALTH INS	8,044.66	52,290.29	110,100.00	57,809.71	47.5
01-6200-133 IMRF CONTRIBUTION	5,390.77	34,141.62	59,500.00	25,358.38	57.4
01-6200-193 PAYROLL TAXES	4,672.72	29,916.04	58,350.00	28,433.96	51.3
01-6200-198 UNIFORMS	210.00	1,011.52	5,000.00	3,988.48	20.2
01-6200-199 UNIFORM ALLOWANCE	2,433.81	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	743.75	1,881.25	3,500.00	1,618.75	53.8
01-6200-240 EQUIPMENT PURCHASES & MAINT	246.20	3,872.68	12,500.00	8,627.32	31.0
01-6200-241 VEHICLE MAINTENANCE	1,000.00	13,754.01	10,000.00	(3,754.01)	137.5
01-6200-242 OFFICE MAINTENANCE	177.97	392.97	2,000.00	1,607.03	19.7
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	139.21	716.39	1,500.00	783.61	47.8
01-6200-313 POSTAGE	17.24	102.98	250.00	147.02	41.2
01-6200-314 TELEPHONE	2,457.23	6,699.26	15,500.00	8,800.74	43.2
01-6200-315 COPIES & PRINTING	24.72	545.43	2,000.00	1,454.57	27.3
01-6200-316 UTILITIES	54.89	218.29	2,500.00	2,281.71	8.7
01-6200-317 BUSINESS FORMS EXPENSE	.00	60.00	2,500.00	2,440.00	2.4
01-6200-321 DUES & SUBSCRIPTIONS	.00	13,347.38	40,000.00	26,652.62	33.4
01-6200-331 TRAVEL & TRAINING	226.81	4,293.94	10,000.00	5,706.06	42.9
01-6200-332 FIREARMS & TACTICAL TRAINING	140.00	2,147.00	9,000.00	6,853.00	23.9
01-6200-351 OFFICE EQUIP & MAINT	.00	1,381.98	4,500.00	3,118.02	30.7
01-6200-361 DUI PREVENTION EQUIP	.00	.00	2,000.00	2,000.00	.0
01-6200-371 GAS & PETROLEUM	1,177.43	7,075.06	18,000.00	10,924.94	39.3
01-6200-421 COMMUNITY PROGRAMS	640.48	1,045.85	1,500.00	454.15	69.7
01-6200-511 INSURANCE EXP	.00	22,882.59	39,600.00	16,717.41	57.8
01-6200-512 LEGAL - UNION	43.75	43.75	.00	(43.75)	.0
01-6200-550 TECHNOLOGY UPGRADES	.00	360.00	5,000.00	4,640.00	7.2
01-6200-591 MISC EXPENSE	23.40	718.67	3,000.00	2,281.33	24.0
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
TOTAL POLICE DEPARTMENT	90,797.05	673,826.23	1,330,050.00	656,223.77	50.7

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING & ZONING</u>					
01-6300-118 SALARIES - CODE OFFICIAL	2,808.00	21,117.20	35,000.00	13,882.80	60.3
01-6300-120 SALARIES - ENGINEER	11,092.32	71,970.80	144,205.00	72,234.20	49.9
01-6300-131 EMPLOYEE HEALTH/LIFE	15.42	100.23	205.00	104.77	48.9
01-6300-133 EMPLOYER IMRF	1,003.86	6,513.39	13,055.00	6,541.61	49.9
01-6300-193 PAYROLL TAXES	1,063.38	7,121.26	11,035.00	3,913.74	64.5
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
01-6300-241 VEHICLE & EQUIPMENT MAINT.	142.20	321.29	4,000.00	3,678.71	8.0
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	185.87	1,226.55	2,275.00	1,048.45	53.9
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	2,340.63	8,000.00	5,659.37	29.3
01-6300-351 OFFICE EXPENSE	97.26	735.78	6,000.00	5,264.22	12.3
01-6300-371 GASOLINE	182.98	752.76	3,000.00	2,247.24	25.1
01-6300-494 DCEO GRANT EXPENSE	.00	.00	75,000.00	75,000.00	.0
01-6300-511 INSURANCE EXP	.00	264.00	1,025.00	761.00	25.8
01-6300-811 CAPITAL OUTLAY	.00	24,900.00	537,000.00	512,100.00	4.6
TOTAL ENGINEERING & ZONING	16,591.29	138,637.81	876,900.00	738,262.19	15.8
TOTAL FUND EXPENDITURES	196,549.59	1,411,939.10	3,582,991.00	2,171,051.90	39.4
NET REVENUE OVER EXPENDITURES	(65,593.98)	50,537.60	(597,280.00)	(647,817.60)	8.5

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MOTOR FUEL TAX REVENUES</u>					
02-4011	MFT APPROPRIATION	17,591.66	85,301.84	200,000.00	114,698.16	42.7
	TOTAL MOTOR FUEL TAX REVENUES	17,591.66	85,301.84	200,000.00	114,698.16	42.7
	<u>INTEREST ON INVESTMENT</u>					
02-8011	INTEREST ON INVESTMENT	3,394.32	20,477.40	35,000.00	14,522.60	58.5
	TOTAL INTEREST ON INVESTMENT	3,394.32	20,477.40	35,000.00	14,522.60	58.5
	TOTAL FUND REVENUE	20,985.98	105,779.24	235,000.00	129,220.76	45.0

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MOTOR FUEL EXPENSES</u>					
02-6400-237	REBUILD ILLINOIS EXPENSES	47,475.35	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
	TOTAL MOTOR FUEL EXPENSES	47,475.35	47,475.35	215,000.00	167,524.65	22.1
	TOTAL FUND EXPENDITURES	47,475.35	47,475.35	215,000.00	167,524.65	22.1
	NET REVENUE OVER EXPENDITURES	(26,489.37)	58,303.89	20,000.00	(38,303.89)	291.5

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ELECTRICITY</u>					
03-4011	UTILITY TAX - ELECTRICITY	8,169.35	44,765.40	85,000.00	40,234.60	52.7
	TOTAL ELECTRICITY	8,169.35	44,765.40	85,000.00	40,234.60	52.7
	<u>GAS</u>					
03-4021	UTILITY TAX - GAS	3,174.21	18,013.50	40,000.00	21,986.50	45.0
	TOTAL GAS	3,174.21	18,013.50	40,000.00	21,986.50	45.0
	<u>TELEPHONE</u>					
03-4031	SIMPLIFIED TELECOMM TAX (UT)	1,826.03	7,827.92	17,000.00	9,172.08	46.1
	TOTAL TELEPHONE	1,826.03	7,827.92	17,000.00	9,172.08	46.1
	<u>SALES TAX</u>					
03-4041	NON HOME RULE SALES TAX	22,156.75	85,289.60	185,000.00	99,710.40	46.1
	TOTAL SALES TAX	22,156.75	85,289.60	185,000.00	99,710.40	46.1
	<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	7,057.51	40,918.35	50,000.00	9,081.65	81.8
	TOTAL INTEREST ON INVESTMENTS	7,057.51	40,918.35	50,000.00	9,081.65	81.8
	<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	42,383.85	196,814.77	452,250.00	255,435.23	43.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPR EXPENSES</u>					
03-6500-726 DONATIONS- COMMUNITY AGENCIES	.00	500.00	3,000.00	2,500.00	16.7
03-6500-813 PHASE I CONSTRUCTION SCHOOL	.00	.00	350,000.00	350,000.00	.0
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	1,282.35	1,282.35	.00	(1,282.35)	.0
03-6500-840 HOLIDAY DECORATIONS	.00	6,462.06	15,000.00	8,537.94	43.1
03-6500-842 SIDEWALKS, NEW CONSTRUCTION	5,500.00	17,400.00	50,000.00	32,600.00	34.8
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	.00	705,832.00	705,832.00	.0
TOTAL CAPITAL IMPR EXPENSES	6,782.35	34,495.61	1,349,686.00	1,315,190.39	2.6
TOTAL FUND EXPENDITURES	6,782.35	34,495.61	1,349,686.00	1,315,190.39	2.6
NET REVENUE OVER EXPENDITURES	35,601.50	162,319.16	(897,436.00)	(1,059,755.16)	18.1

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

SEWER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>SERVICE FEES</u>					
06-4010	CONNECTION FEES	4,000.00	16,000.00	18,000.00	2,000.00	88.9
06-4011	SERVICE FEES	146,380.12	288,946.21	572,000.00	283,053.79	50.5
	TOTAL SERVICE FEES	150,380.12	304,946.21	590,000.00	285,053.79	51.7
	<u>LATE CHARGES</u>					
06-4021	LATE CHARGES	.00	9,397.41	24,400.00	15,002.59	38.5
	TOTAL LATE CHARGES	.00	9,397.41	24,400.00	15,002.59	38.5
	<u>BAD CHECK CHARGES</u>					
06-4041	BAD CHECK CHARGES	(10.00)	(20.00)	20.00	40.00	(100.0)
	TOTAL BAD CHECK CHARGES	(10.00)	(20.00)	20.00	40.00	(100.0)
	<u>PERMITS</u>					
06-4051	PERMITS	14,000.00	73,500.00	75,000.00	1,500.00	98.0
	TOTAL PERMITS	14,000.00	73,500.00	75,000.00	1,500.00	98.0
	<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	12,145.77	71,976.16	125,000.00	53,023.84	57.6
	TOTAL INTEREST ON INVESTMENT	12,145.77	71,976.16	125,000.00	53,023.84	57.6
	<u>LEASE INCOME</u>					
06-8801	LEASE INCOME	.00	.00	37,800.00	37,800.00	.0
	TOTAL LEASE INCOME	.00	.00	37,800.00	37,800.00	.0
	TOTAL FUND REVENUE	176,515.89	459,799.83	852,520.00	392,720.17	53.9

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM EXPENSES</u>					
06-7300-118 SALARIES: MAINT WORKERS	7,474.41	45,496.08	105,000.00	59,503.92	43.3
06-7300-131 EMPLOYEE HEALTH INSURANCE	935.76	5,909.15	13,665.00	7,755.85	43.2
06-7300-133 IMRF CONTRIBUTION	676.44	4,117.39	8,300.00	4,182.61	49.6
06-7300-193 PAYROLL TAXES	571.81	3,480.48	7,000.00	3,519.52	49.7
06-7300-198 UNIFORMS	.00	248.77	1,500.00	1,251.23	16.6
06-7300-211 LEGAL/COLLECTION EXPENSE	262.50	1,618.75	1,000.00	(618.75)	161.9
06-7300-212 ENGINEERING EXPENSE	.00	.00	2,500.00	2,500.00	.0
06-7300-213 OTHER CONSULTING FEES	1,563.54	7,817.70	16,550.00	8,732.30	47.2
06-7300-214 AUDIT FEES	.00	4,300.01	4,300.00	(.01)	100.0
06-7300-218 EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
06-7300-221 UTILITIES	8,049.57	36,704.73	130,000.00	93,295.27	28.2
06-7300-241 M&O: VEH & EQUIP	.00	3,757.68	8,000.00	4,242.32	47.0
06-7300-243 M&O: SEWER PLANT	11,269.38	15,497.51	40,000.00	24,502.49	38.7
06-7300-311 OFFICE EXPENSE	3,512.88	8,812.28	8,000.00	(812.28)	110.2
06-7300-312 ANNUAL PERMIT FEES	.00	7,500.00	10,500.00	3,000.00	71.4
06-7300-313 TRAINING	425.00	623.60	4,000.00	3,376.40	15.6
06-7300-314 TELEPHONE	69.38	424.76	5,000.00	4,575.24	8.5
06-7300-345 WASTEWATER TESTING	.00	1,703.40	18,000.00	16,296.60	9.5
06-7300-371 GAS & PETROLEUM	108.63	726.34	2,200.00	1,473.66	33.0
06-7300-511 INSURANCE EXPENSE	.00	2,936.96	5,500.00	2,563.04	53.4
06-7300-531 REAL ESTATE TAXES	.00	262.94	500.00	237.06	52.6
06-7300-591 MISC EXPENSES	.00	20.00	500.00	480.00	4.0
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
TOTAL SEWER SYSTEM EXPENSES	34,919.30	182,431.92	530,965.00	348,533.08	34.4
TOTAL FUND EXPENDITURES	34,919.30	182,431.92	530,965.00	348,533.08	34.4
NET REVENUE OVER EXPENDITURES	141,596.59	277,367.91	321,555.00	44,187.09	86.3

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>SERVICE FEES</u>					
07-4011	SERVICE FEES	137,770.95	281,428.12	530,000.00	248,571.88	53.1
	TOTAL SERVICE FEES	137,770.95	281,428.12	530,000.00	248,571.88	53.1
	<u>LATE CHARGES</u>					
07-4021	LATE CHARGES	100.00	426.44	2,500.00	2,073.56	17.1
	TOTAL LATE CHARGES	100.00	426.44	2,500.00	2,073.56	17.1
	<u>BAD CHECK CHARGES</u>					
07-4041	BAD CHECK CHARGES	25.00	100.00	150.00	50.00	66.7
	TOTAL BAD CHECK CHARGES	25.00	100.00	150.00	50.00	66.7
	<u>PERMITS</u>					
07-4051	PERMITS	15,200.00	78,300.00	90,000.00	11,700.00	87.0
	TOTAL PERMITS	15,200.00	78,300.00	90,000.00	11,700.00	87.0
	<u>METER SALES</u>					
07-4301	METER SALES	.00	2,100.00	5,000.00	2,900.00	42.0
	TOTAL METER SALES	.00	2,100.00	5,000.00	2,900.00	42.0
	<u>MISCELLANEOUS REVENUE</u>					
07-4991	MISC INCOME	300.00	400.00	2,000.00	1,600.00	20.0
	TOTAL MISCELLANEOUS REVENUE	300.00	400.00	2,000.00	1,600.00	20.0
	<u>INTEREST ON INVESTMENT</u>					
07-8011	INTEREST ON INVESTMENT	5,639.59	34,014.51	60,000.00	25,985.49	56.7
	TOTAL INTEREST ON INVESTMENT	5,639.59	34,014.51	60,000.00	25,985.49	56.7

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEASE INCOME</u>					
07-8801 LEASE INCOME	620.00	1,860.00	3,720.00	1,860.00	50.0
TOTAL LEASE INCOME	620.00	1,860.00	3,720.00	1,860.00	50.0
TOTAL FUND REVENUE	159,655.54	398,629.07	693,370.00	294,740.93	57.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER SYSTEM EXPENSES</u>					
07-7400-118 SALARIES: MAINT WORKERS	11,211.62	68,244.11	146,000.00	77,755.89	46.7
07-7400-131 EMPLOYEE HEALTH INSURANCE	1,403.68	8,863.98	20,500.00	11,636.02	43.2
07-7400-133 IMRF CONTRIBUTION	1,014.65	6,176.08	13,000.00	6,823.92	47.5
07-7400-134 PENSION EXPENSE	.00	.00	850.00	850.00	.0
07-7400-193 PAYROLL TAXES	857.67	5,220.56	12,500.00	7,279.44	41.8
07-7400-198 UNIFORMS	.00	99.98	900.00	800.02	11.1
07-7400-213 OTHER CONSULTING FEES	2,345.32	11,726.60	24,800.00	13,073.40	47.3
07-7400-214 AUDIT FEES	.00	4,000.00	4,000.00	.00	100.0
07-7400-221 UTILITIES	10,993.98	45,528.07	90,000.00	44,471.93	50.6
07-7400-222 RADIUM REMOVAL PROCESSING	9,658.33	57,949.98	116,510.00	58,560.02	49.7
07-7400-241 M&O: VEH & EQUIP	.00	3,882.86	8,000.00	4,117.14	48.5
07-7400-243 M&O: WELL SYSTEM	4,209.93	9,677.91	30,000.00	20,322.09	32.3
07-7400-311 OFFICE EXPENSE	813.31	5,821.13	22,000.00	16,178.87	26.5
07-7400-314 TELEPHONE	114.46	586.04	1,800.00	1,213.96	32.6
07-7400-331 TRAVEL & TRAINING	425.00	1,672.95	5,000.00	3,327.05	33.5
07-7400-341 METER PURCHASES & SUPPLIES	.00	6,302.88	15,000.00	8,697.12	42.0
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	2,045.92	11,951.82	25,000.00	13,048.18	47.8
07-7400-346 TOOLS	.00	.00	1,500.00	1,500.00	.0
07-7400-371 GAS & PETROLEUM	253.50	1,694.88	6,500.00	4,805.12	26.1
07-7400-511 INSURANCE EXPENSE	.00	5,517.63	4,000.00	(1,517.63)	137.9
07-7400-531 REAL ESTATE TAXES	.00	.00	125.00	125.00	.0
07-7400-811 CAP OUTLAY: CONSTRUCT	.00	2,590.91	120,000.00	117,409.09	2.2
TOTAL WATER SYSTEM EXPENSES	45,347.37	257,508.37	671,485.00	413,976.63	38.4
TOTAL FUND EXPENDITURES	45,347.37	257,508.37	671,485.00	413,976.63	38.4
NET REVENUE OVER EXPENDITURES	114,308.17	141,120.70	21,885.00	(119,235.70)	644.8

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

RESTRICTED ASSETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DONATIONS</u>					
13-4167	WASTE COLLECTION AGREEMENT	3,491.25	3,491.25	17,000.00	13,508.75	20.5
	TOTAL DONATIONS	3,491.25	3,491.25	17,000.00	13,508.75	20.5
	<u>PARK DEVELOPMENT FEES</u>					
13-4171	PARK LOT DEV FEES - GENERAL	.00	400.00	700.00	300.00	57.1
	TOTAL PARK DEVELOPMENT FEES	.00	400.00	700.00	300.00	57.1
	<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	6,807.46	41,543.19	80,000.00	38,456.81	51.9
	TOTAL INTEREST	6,807.46	41,543.19	80,000.00	38,456.81	51.9
	TOTAL FUND REVENUE	10,298.71	45,434.44	122,800.00	77,365.56	37.0

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

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	22,450.37	45,584.95	106,953.83	61,368.88	42.6
	<u>22,450.37</u>	<u>60,079.96</u>	<u>161,646.83</u>	<u>101,566.87</u>	<u>37.2</u>
TOTAL RESTRICTED ASSETS	<u>22,450.37</u>	<u>60,079.96</u>	<u>161,646.83</u>	<u>101,566.87</u>	<u>37.2</u>
	<u>22,450.37</u>	<u>60,079.96</u>	<u>161,646.83</u>	<u>101,566.87</u>	<u>37.2</u>
TOTAL FUND EXPENDITURES	<u>22,450.37</u>	<u>60,079.96</u>	<u>161,646.83</u>	<u>101,566.87</u>	<u>37.2</u>
	<u>22,450.37</u>	<u>60,079.96</u>	<u>161,646.83</u>	<u>101,566.87</u>	<u>37.2</u>
NET REVENUE OVER EXPENDITURES	<u>(12,151.66)</u>	<u>(14,645.52)</u>	<u>(38,846.83)</u>	<u>(24,201.31)</u>	<u>(37.7)</u>

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

		TIF FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST INCOME</u>						
14-8010	TIF RE TAX RECEIVED	.00	639,424.80	600,000.00	(39,424.80)	106.6
14-8011	INTEREST ON INVESTMENT	7,005.22	35,359.63	60,000.00	24,640.37	58.9
TOTAL INTEREST INCOME		7,005.22	674,784.43	660,000.00	(14,784.43)	102.2
TOTAL FUND REVENUE		7,005.22	674,784.43	660,000.00	(14,784.43)	102.2

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2025

		TIF FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TIF EXPENSES</u>						
14-6600-212	ADMINISTRATIVE EXPENSE	.00	1,907.10	10,500.00	8,592.90	18.2
14-6600-591	MISC EXPENSES	.00	1,273.67	1,250,000.00	1,248,726.33	.1
TOTAL TIF EXPENSES		.00	3,180.77	1,260,500.00	1,257,319.23	.3
TOTAL FUND EXPENDITURES		.00	3,180.77	1,260,500.00	1,257,319.23	.3
NET REVENUE OVER EXPENDITURES		7,005.22	671,603.66	(600,500.00)	(1,272,103.66)	111.8

General Fund - Streets and Maintenance			
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:		\$	(22,911.79)
Interest Paid Fiscal Year 2026:	\$	7,015.21	
Current Balance:		<u>\$</u>	<u>232,636.21</u>
Remaining Debt Schedule			
	Principal	Interest	
Fiscal Year Ending 2026	\$ 23,593.43	\$ 6,333.57	
Fiscal Year Ending 2027	\$ 49,131.36	\$ 10,722.64	
Future	\$ 159,594.50	\$ 15,291.19	
Total:	<u>\$ 232,636.21</u>	<u>\$ 32,347.40</u>	
* rate change 3 year variable			

General Fund - IEPA Loan			
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	
Current Balance:		<u>\$</u>	<u>501,184.87</u>
Remaining Debt Schedule			
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>	

		Balance	Deposits	Expenditures	Balance
		10/1/2025	10/31/2025	10/31/2025	10/31/2025
<u>Customer Deposits</u>					
13-2010	AP	\$ -			\$ -
13-2020	Deferred Revenue	\$ -	-	-	-
13-2301	Occupany Deposits	\$ -	-		-
13-2355	Airport Road Security Deposits	\$ -	-	-	-
<u>Engineering Deposits</u>					
13-2316	DCUSD #428	\$ 51,668.29	\$ -	\$ -	\$ 51,668.29
<u>Land/Cash Contributions</u>					
13-2401	Cortland Fire Protection District	\$ 6,000.00	\$ 1,200.00	\$ 5,400.00	\$ 1,800.00
13-2405	Sycamore School District # 427	\$ 5,626.09		5,626.09	-
13-2406	#428 Schools	\$ 182,490.72	6,480.00		188,970.72
13-2407	Cortland Library	\$ 900.00	180.00	810.00	270.00
<u>Storm Sewer Escrow</u>					
13-2411	Neumann Homes Inc	\$ 52,821.55			\$ 52,821.55
<u>Capital Contributions #428 Schools</u>					
13-2432	DRH Cambridge - Richland Trails	\$ 294,581.72			\$ 294,581.72
<u>Library Building</u>					
13-2452	Library Building	\$ 22,244.64		\$ -	\$ 22,244.64
<u>Fire Department Building</u>					
13-2461	DRH Cambridge - Richland Trails	\$ -			\$ -
13-2462	Montalbano - Chestnut Grove	\$ -			\$ -
<u>WasteWater Irrigation Land Acquisition</u>					
13-2501	SSA # 4 Connection Fees	\$ 142,500.00		\$ -	\$ 142,500.00
13-2505	SSA # 8 Connection Fees	\$ -		-	\$ -
13-2551	Waste Water Irrigation Land Fee	\$ 104,000.00			\$ 104,000.00
<u>Cortland Events Committee</u>					
13-2900	Festival Parade	\$ -		\$ -	\$ -
		\$ -			
13-2350	Road Improvements	\$ -			\$ -
13-2352	Administrative Fund	\$ 99,423.32		-	99,423.32
13-2354	Punch List Follow Up Items	\$ 12,072.46		-	12,072.46
<u>Capital Contributions - Town Use (By Purpose)</u>					
13-3100	McPhillips Park Improvements	\$ 8,984.84	\$ -	\$ -	\$ 8,984.84
13-4096	Town Services	\$ -	-	-	-
13-4167	Road Improvements - DC Trash Agreement	\$ 97,097.36	3,491.25		100,588.61
13-4168	Airport Road Property Rent	\$ -		-	-
13-4170	Airport Road Farm Rent	\$ 83,735.37		22,450.37	61,285.00
13-4161	Parks Improvements	\$ 256.00		-	256.00
13-4171	Park Development Fees	\$ 10,400.00		-	10,400.00
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	\$ 321,067.47	6,807.46	-	327,874.93
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	\$ -	-	-	-
		\$ 951,851.31	\$ 10,298.71	\$ 22,450.37	\$ 939,699.65
"FUND BAL"		\$ 947,722.27			
Reserve for McPhillips		\$ -			
YTD Revs over Exps		\$ (14,645.52)			
Fund Equity		\$ 933,076.75			
			Total Assets	\$	1,903,429.45
			Total Liabilities & Equity	\$	1,903,429.45
Account Interest		\$ 6,807.46		\$	-
13-8011					
* Account Interest posted to Capital Improvements					

SUMMARY OF INCOME AND EXPENSES FOR THE MONTH OF:
October 31, 2025

	Beginning Balance	Receipts/ Transfers In	Dividends/ Interest	Expenditures/ Transfers Out	Ending Balance
SSA #1 Special Tax Refunding Bonds 2017					
Bond & Interest Fund	\$ 418,703.77	\$ -	\$ 1,057.61	\$ -	419,761.38
2017 Reserve Fund	\$ 354,180.64	-	1,041.40	-	355,222.04
Special Redemption Account	\$ 141.24		0.30		141.54
Special Reserve Fund 2017	\$ 40,126.53		117.96	-	40,244.49
Administrative Expense Fund	\$ 6,635.10	-	34.01	-	6,669.11
Total SSA #1 Refunding Bonds	\$ 819,787.28	\$ -	\$ 2,251.28	\$ -	\$ 822,038.56
SSA #4-8 (Sheaffer Project)					
Bond & Interest Fund	\$ 0.00	\$ -			\$ 0.00
Special Redemption Account	\$ -	-	-	-	-
Debt Service Reserve Fund	\$ -	-	-		-
Administrative Expense Fund	\$ -		-		-
Total SSA #4-8	\$ 0.00	\$ -	\$ -	\$ -	\$ 0.00
SSA #9 (Richland Trails)					
SSA #9					
Bond & Interest Fund	\$ 215,087.15	\$ -	\$ 631.85	\$ -	\$ 215,719.00
Reserve Fund	\$ 173,066.06		586.69		173,652.75
Improvement Fund	\$ -				-
Administrative Expense Fund	\$ 33,305.73		112.91	8,250.00	25,168.64
Total SSA #9	\$ 421,458.94	\$ -	\$ 1,331.45	\$ 8,250.00	\$ 414,540.39
Total All SSA	1,241,246.22	0.00	3,582.73	8,250.00	1,236,578.95

To: Board of Trustees, Town of Cortland, Illinois

From: Julie Wons, Finance Manager

Date: 11/21/2025

Subject: Recommendation for Selection of Trustmark as the Town's Medical Benefits Provider

Dear Members of the Board,

After reviewing the renewal proposals for the Town of Cortland's employee medical benefits plan, I am providing a recommendation regarding the most financially responsible option for the upcoming plan year.

Summary of Renewal Options

- **Trustmark Insurance:**
 - **Rate Increase:** 5.8%
 - **Estimated Annual Cost Increase:** \$11,556
- **Blue Cross Blue Shield (BCBS):**
 - **Rate Increase:** 20.7%
 - **Estimated Annual Cost Increase:** \$42,957

Recommendation

Based on the comparative analysis of renewal rates and associated annual cost increases, I **recommend that the Town of Cortland select Trustmark as the medical benefits provider for the upcoming year.**

Trustmark offers a significantly lower rate increase than Blue Cross Blue Shield—**5.8% compared to 20.7%**. This translates to an annual additional cost of **\$11,556**, which is substantially more manageable for the Town than the **\$42,957** increase associated with the BCBS renewal. Choosing Trustmark will ensure continuity of coverage for employees while demonstrating prudent fiscal stewardship of Town resources.

Conclusion

Selecting Trustmark allows the Town to maintain high-quality medical benefits coverage while minimizing the financial impact on the budget. For these reasons, I strongly recommend moving forward with Trustmark as the Town's medical benefits provider for the new plan year.

Please let me know if you would like a more detailed breakdown of the cost comparison or additional supporting documentation.

Respectfully submitted,
Julie Wons
Finance Manager

Town of Cortland

Effective Date: January 1, 2026
Renewal Summary

Coverage	Carrier	Comment
Medical - current plan	Blue Cross	20.7% Rate Increase - equates to \$42,957 Annual Increase
Medical - Recommended plan	Trustmark (Aetna)	5.8% Rate Increase - equates to \$11,556 Annual Increase
Dental (12/1 Renewal)	SunLife	Rate Guarantee through 12/1/2026
Vision	Humana	4% Rate Increase - equates to \$840 Annual Increase
Basic Life/AD&D	Principal	5% Rate Increase - equates to \$155 Annual Increase

It is recommended the Town switches Medical insurance to Trustmark (Aetna) due to the 5.8% rate increase when compared to the current 2025 insurance plan.
It is recommended the Town continues with Humana for Vision Insurance and Principal with Basic Life/AD&D insurance.

Town of Cortland

MEDICAL CARRIER:	Blue Cross and Blue Shield			Trustmark		
Plan (Network)	G508OPT - Blue Choice Options PPO			Plan 22 HealthyEdge - Aetna Network		
	Tier 1: BCO	Tier 2: PPO	Out-of-Network	In Network	Out-of-Network	
Individual Deductible	\$1,600	\$3,850	\$7,700	\$1,500	\$5,000	
Family Deductible	\$4,800	\$11,550	\$23,100	\$3,000	\$10,000	
Coinsurance	90%	70%	50%	80%	50%	
Individual OOP*	\$6,150	\$8,150	Unlimited	\$5,000	\$15,000	
Family OOP*	\$15,375	\$18,200	Unlimited	\$10,000	\$30,000	
Primary Care Physician Services	\$40/visit	\$65/visit	Ded + 50%	\$30/visit	Ded + 50%	
Specialist Services	\$60/visit	\$110/visit	Ded + 50%	\$75/visit	Ded + 50%	
Virtual Visits	\$40/visit	\$40/visit	Ded + 50%	\$0	Ded + 50%	
Urgent Care	\$75/visit	\$75/visit	Ded + 50%	\$75/Visit	Ded + 50%	
Emergency Room	\$600 + Deductible + 10%			\$500	Deductible	
Inpatient Hospital Services	\$250 + Ded + 10%	\$500 + Ded + 30%	\$600 + Ded + 50%	Deductible + 20%	Ded + 50%	
Outpatient Hospital Services	\$200 + Ded + 10%	\$400 + Ded + 30%	\$500 + Ded + 50%	Deductible + 20%	Ded + 50%	
Rx Copay	\$15/\$25/\$60/\$110/\$350/\$450			\$15/\$50/\$80		
Monthly Rates	Inforce		Renewal	Inforce		Proposed
Employee Only	12	\$886.21	\$1,069.32	12	\$886.21	\$923.31
Employee + Spouse	1	\$1,772.42	\$2,138.64	1	\$1,772.42	\$2,063.25
Employee + Child(ren)	1	\$1,639.49	\$1,978.24	1	\$1,639.49	\$1,548.01
Family	1	\$2,525.70	\$3,047.56	1	\$2,525.70	\$2,844.12
	15	Inforce	Renewal	15	Inforce	Proposed
TOTAL Monthly	\$16,572		\$19,996	\$16,572		\$17,535
TOTAL Annually	\$198,866		\$239,955	\$198,866		\$210,421
Plan Difference vs Inforce	\$41,090			\$11,556		
Plan % Change vs Inforce	20.7%			5.8%		

*Out-of-Pocket limits include the deductible

*This spreadsheet is for comparison purposes only. Refer to your contract for actual benefits

CBIZ has made every effort to supply you with an accurate and comprehensive proposal, however, we will not be bound by any typographical errors or omissions contained herein.

The Town's HRA program covers all employee deductibles up to \$4,750 for an individual and \$9,500 for a family plan. The Town will also cover the Emergency Room deductible.

Carriers reserve the right to modify rates if submitted enrollment varies by 10%.

Aetna does not quote on government

Town of Cortland

DENTAL CARRIER:	SunLife		
Plan (Network)	Dental PPO		
	In-Network	Out-of-Network	
Deductible			
Individual	\$50		
Family	\$150		
Waived for Preventive?	Yes		
Coinsurance			
Preventive	100%	100%	
Basic	100%	80%	
Major	60%	50%	
Calendar Year Maximum	\$1,000		
Monthly Rates		Inforce	Renewal
Employee:	9	\$28.86	\$28.86
Employee + Spouse:	2	\$58.00	\$58.00
Employee + Child(ren):	2	\$76.07	\$76.07
Family:	0	\$105.20	\$105.20
		Inforce	Renewal
TOTAL Monthly	13	\$528	\$528
TOTAL Annually		\$6,335	\$6,335
Plan Difference vs Inforce	\$0		
Plan % Change vs Inforce	0%		

Town of Cortland

VISION CARRIER:	Humana		
Plan (Network)			
	In-Network		Out-of-Network
Eye Exam	Reimbursement:		
Frequency	Once every 12 months		
Benefit	\$10 copay	Up to \$30	
Lenses			
Frequency	Once every 12 months		
Benefit	Reimbursement:		
Single Vision	\$15 copay	Up to \$25	
Bifocal	\$15 copay	Up to \$40	
Trifocal	\$15 copay	Up to \$60	
Lenticular	\$15 copay	Up to \$100	
Contact Lenses			
Frequency	Once every 12 months		
Allowance	Up to \$40	N/A	
Frames			
Frequency	Once every 24 months		
Allowance	\$130; 20% off balance over \$130	\$65 Allowance	
Monthly Rates	Inforce		Renewal
EE:	11	\$7.31	\$7.61
EE + SP:	1	\$14.63	\$15.21
EC:	2	\$13.90	\$14.45
Family:	1	\$21.84	\$22.71
	Inforce		Renewal
TOTAL Monthly	15	\$145	\$151
TOTAL Annually		\$1,736	\$1,806
Plan Annual Total			
Plan Difference vs Inforce	\$70		
Plan % Change vs Inforce	4%		

Town of Cortland

LIFE INSURANCE CARRIER:	Principal	
Employee Life/AD&D Benefit	\$50,000	
Employee Life/AD&D Maximum	\$50,000	
Employee Guarantee Issue	\$50,000	
Employee Count	17	
Volume	\$808,000	
	Inforce	Renewal
Life/AD&D Rate	\$0.349	\$0.365
Monthly Premium	\$282	\$295
Annual Premium	\$3,384	\$3,539
Premium Difference vs Inforce	\$155	
Premium % Difference vs Inforce	5%	

Cortland 6-month Financial Review:

Below are notes regarding the Cortland financial statements. The Town has completed the first six months of the fiscal year. The Town revenues and expenses should be 50% collected and spent in most cases.

- Property Taxes are 96% received as of October 31, 2025.
- Building & Zoning Permit revenue is 88% collected when compared to the budget.
- State Income tax revenue is \$434,914 actual. The budget is \$740K therefore 59% of the budgeted funds have been received.
- Sales Tax and Local Use Tax have a combined budget of \$540K. As of October 31st, \$123,470 has been received, which is 23% of the FY2026 budget. These are the revenues affected by the change in the way the State disburses the revenue to local government. These two revenue streams will not meet the budget for FY2026.
- Total General Fund revenue received is \$1,462,477 or 49% of the FY2025 budget.
- General Fund Administration expenses are \$279,704 or 51.3% of the FY2025 budget.
- General Fund Public Works expenses total \$319,771 or 38.5% spent when compared to the budget.
- General Fund Police Department expenses total \$673,826 or 51% of the FY2025 budget.
- Police vehicle maintenance expense is \$3,754 over budget. All other expenses are in line with the budget.
- General Fund Engineering and Zoning expenses total \$138,638 and is 16% of the budgeted expenses.
- MFT revenue totals \$105,779 out of a \$235,000 budget. The revenue is 45% collected when compared to the budget.
- Total MFT expenses amount to \$47,475 with a total budget of \$215,000. This is 22% spent when compared to the budget.
- Total Capital Improvement Fund revenue amounts to \$198,815 out of a budget of \$452,250 or 44% collected.
- Capital Improvement expenses are only 2.6% spent when compared to the budget.
- Sewer System total revenue is 54% collected and amounts to \$459,800.
- Sewer System total expenses amount to \$182,432 and is 34% spent when compared to the budget. Legal collection expense and office expense are slightly over budget.
- Water System total revenue is \$398,629 or 57% collected when compared to budget. The budget for 2025 is \$693,370.

- Total expenses in the Water System Fund is \$257,508 and is 38% spent when compared to the budget of \$671,485. Insurance expense is \$1,518 over budget.
- The Restricted Asset Fund revenue is \$45,434 and 37% of the total revenue budget.
- Total expenses in the Restricted Asset Fund are \$60,080 and 37% spent.
- The TIF Tax Revenue is doing better than what was budgeted. As of October, total revenue is \$639,425 which is \$39,425 more than what was budgeted for 2025. Total revenue in the TIF Fund is \$674,784 and the total budget is \$660,000.
- The TIF expenses amount to \$3,181 compared to a budget of \$1,260,500. Cortland's board approved \$1,250,000 to be used for the renovations of the school that was donated to the Town.

2026 TOWN MEETING DATES

**All meetings are held at 59 S Somonauk Road, Cortland, IL at 7 p.m.
unless otherwise published**

Town Board Meeting Dates if needed

January 12, 2026
January 26, 2026
February 9, 2026
February 23, 2026
March 9, 2026
March 23, 2026
April 13, 2026
April 27, 2026
May 11, 2026
May 26, 2026 (Tuesday)
June 08, 2026
June 22, 2026
July 13, 2026
July 27, 2026
August 10, 2026
August 24, 2026
September 14, 2026
September 28, 2026
October 13, 2026 (Tuesday)
October 26, 2026
November 9, 2026
November 23, 2026
December 14, 2026
December 28, 2026

Planning Commission Meeting Dates, if needed

January 1, 2026
February 5, 2026
March 5, 2026
April 2, 2026
May 7, 2026
June 4, 2026
July 2, 2026
August 6, 2026
September 3, 2026
October 1, 2026
November 5, 2026
December 3, 2026

Parks Committee Meeting Dates, if needed – meeting at 6:30 p.m.

January 13, 2026
February 10, 2026
March 10, 2026
April 14, 2026
May 12, 2026
June 8, 2026
July 14, 2026
August 11, 2026
September 15, 2026
October 14, 2026 (Wednesday)
November 10, 2026
December 15, 2026

Presented to Town Board on November 24, 2025

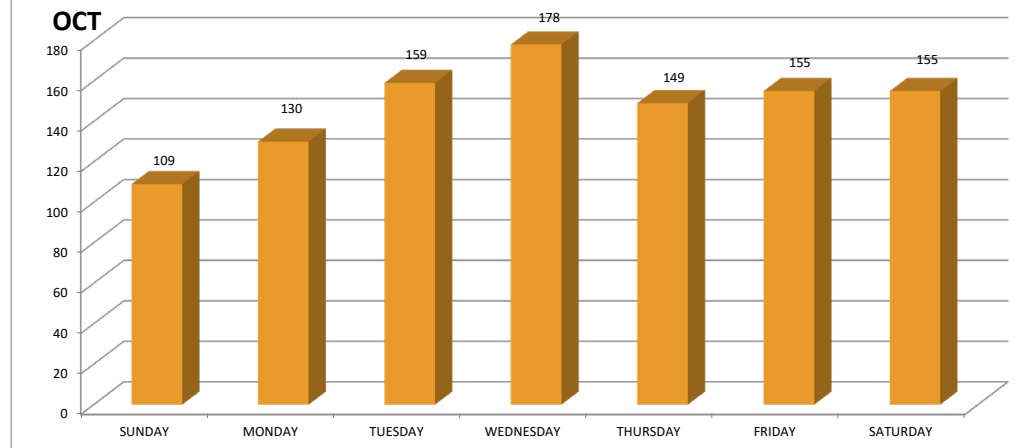
Approved: November 24, 2025

CORTLAND POLICE DEPARTMENT 2025

SUMMARY	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Group A Offenses (NIBRS)	8	4	10	10	13	12	9	6	6	12			90
Mental Health Calls (NIBRS)	4	5	1	1	2	3	0	1	0	0			17
Community Contacts	49	43	52	69	100	112	87	91	85	102			790
Drug Offenses	0	0	1	1	3	2	0	0	1	2			10
Alcohol Offenses	0	0	0	0	0	0	0	0	0	0			0
Juvenile Offenses	0	1	1	1	1	2	3	0	2	0			11
Municipal Code	9	0	0	3	19	10	25	15	18	1			100
Traffic Stops	46	45	113	83	70	34	59	63	80	80			673
Warnings	39	38	100	68	57	29	59	43	75	73			581
Tickets Issued	5	8	21	15	14	7	6	13	7	14			110
Accidents	3	4	2	1	6	1	2	5	3	6			33
Criminal Arrests	2	3	5	5	7	7	1	6	1	6			43
*Warrant Arrests (# also included in Criminal Arrests)	0	1	0	1	0	1	1	0	0	0			4
Calls For Service	124	96	100	123	162	139	145	146	120	127			1,282
CAD Events	1,060	1052	1258	1201	1348	1230	1325	1227	1021	1035			11,757
Case Reports	39	40	45	40	78	52	75	69	63	53			554
Parking Tickets	0	0	0	1	1	0	0	0	10	5			17
Total	1,388	1,340	1,709	1,623	1,881	1,641	1,797	1,685	1,492	1,516	0	0	16,072

SPECIAL SERVICES FOR OCT 2025

ASSIST OTHER AGENCIES	16
ASSIST MOTORISTS	04
KEYS IN CAR	01
HOUSE/BUSINESS CHECK	091
EXTRA PATROL	212
FOOT PATROL	07
SCHOOL PATROL	27
STATIONARY PATROL	112
CONCENTRATED PATROL	144
COMMUNITY CONTACT	102



SQUAD CAR MILEAGE as of OCT 2025

VEHICLE	YEAR	MILES
Ford Explorer	2021	35392
Ford Taurus	2018	76895
Ford Taurus	2019	46679
Chevy Tahoe	2020	55260
Ford Explorer	2025	12,113
Ford Explorer	2017	127740

SQUAD CAR EXPENSES OCT 2025

(01-6200-241)

Napa	\$874.56
Amazon	\$34.44
Total:	\$909.00

Thru 10/31/2025

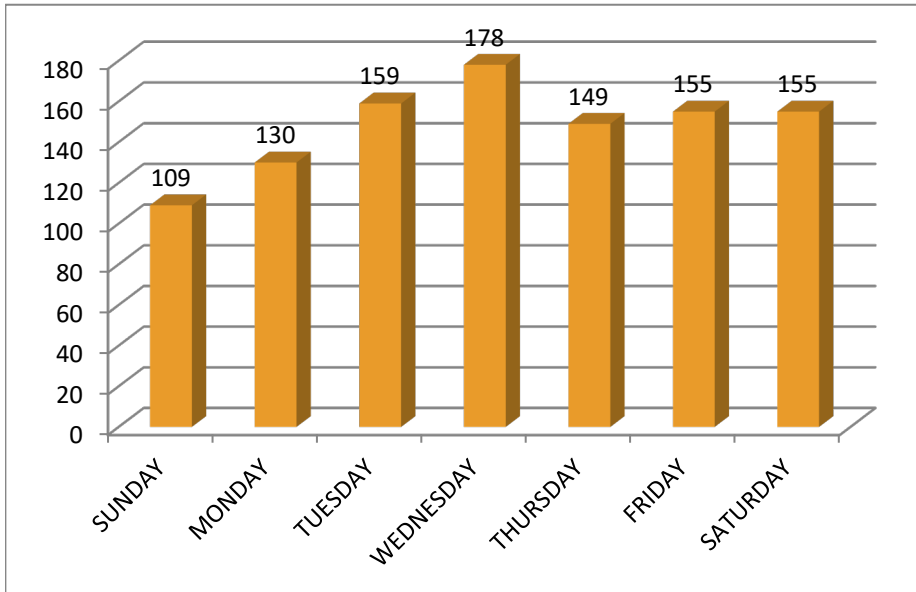
SUMMARY	MISC officers	DARGIS 971	HARRIS 974	RYDER 976	HOPKINS 979	SAWYER 977	SCHAIBLE 978	VANWANKU M 972	TOTAL
Case Reports	41	2	254	51	54	82	55	15	554
Community Contact	7	1	258	84	281	129	7	3	770
Warnings	196	0	73	56	43	125	91	0	584
Tickets Issued	0	0	3	6	5	63	33	0	110
Accidents	2	0	11	7	4	5	3	1	33
Criminal Arrests	0	0	14	4	0	24	10	0	52
Total Calls	2094	18	2044	893	1906	3079	1435	140	11609
Traffic Stops	194	1	74	55	51	170	119	0	664
Self Initiated	1651	8	2005	813	1711	2877	1201	90	10356
Parking Tickets	1	0	9	0	0	0	0	0	10
Total	4186	30	4745	1969	4055	6554	2954	249	24742



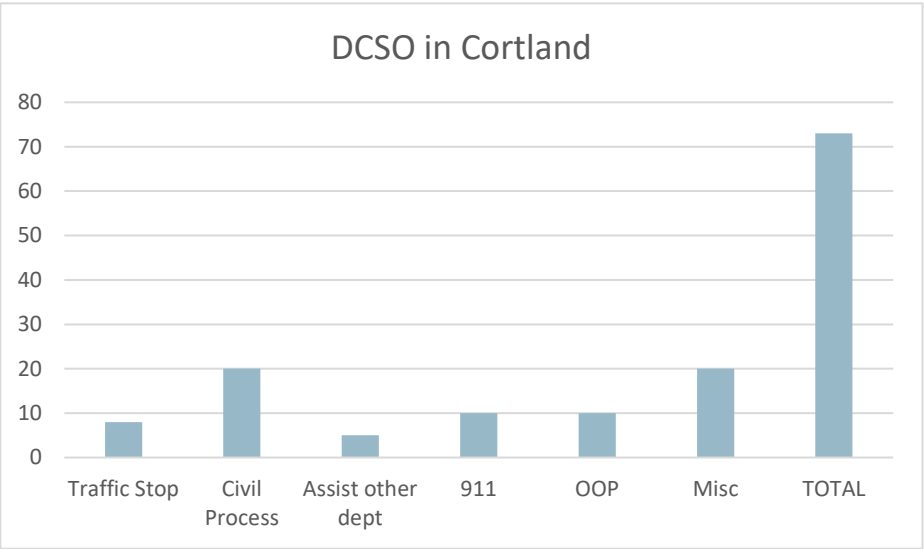
CAD Calls by Day OCT 2025

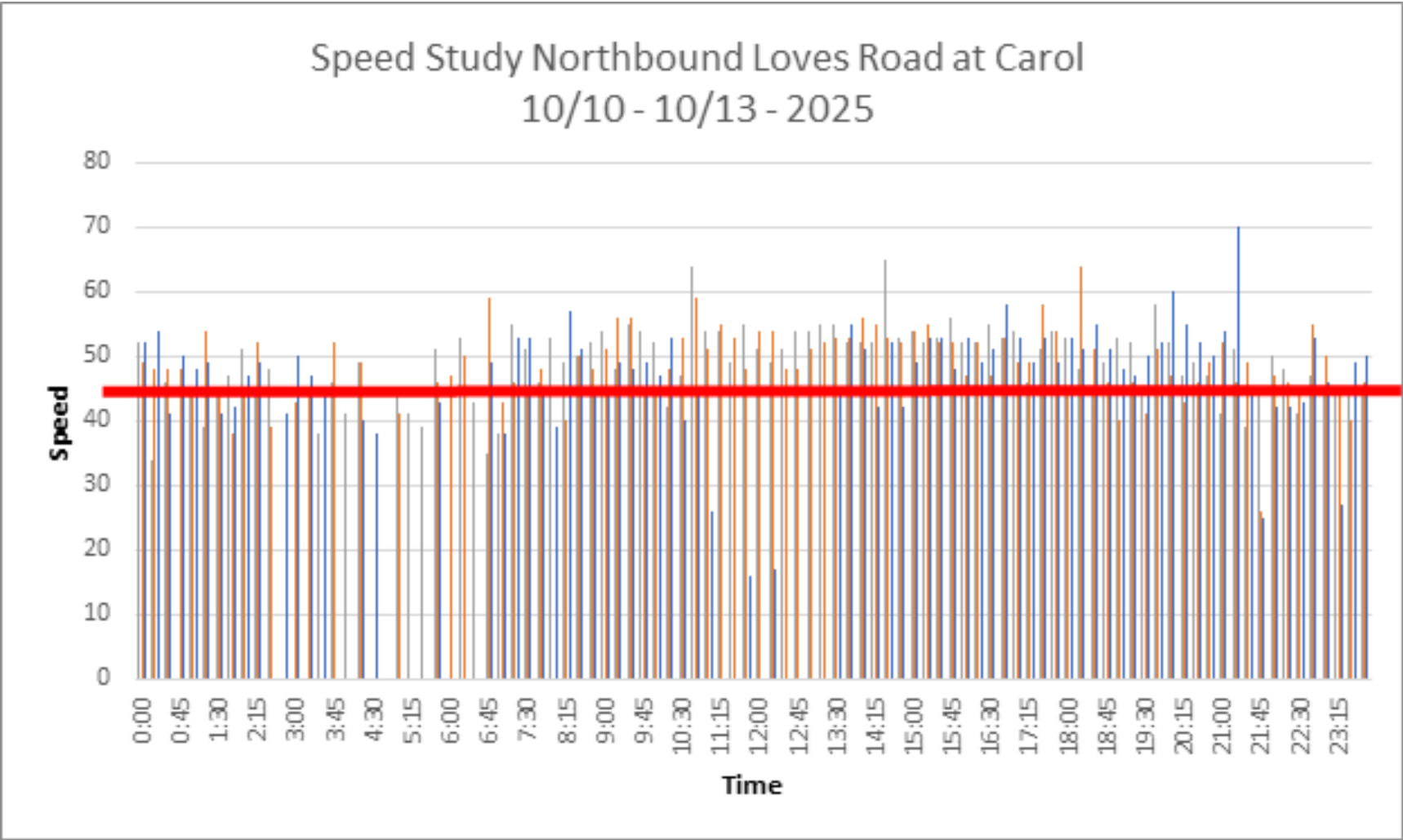
SUNDAY	109
MONDAY	130
TUESDAY	159
WEDNESDAY	178
THURSDAY	149
FRIDAY	155
SATURDAY	155

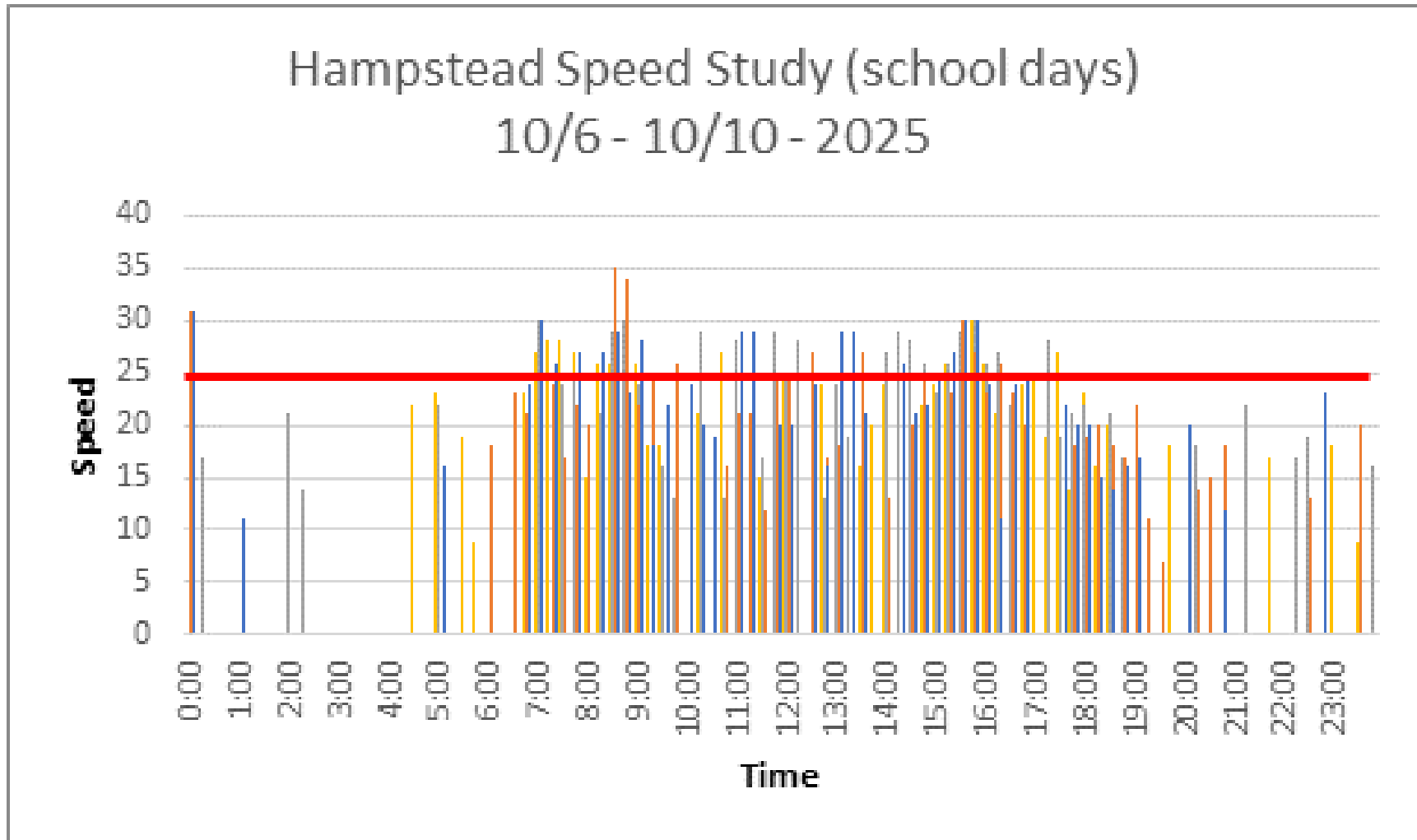
1035



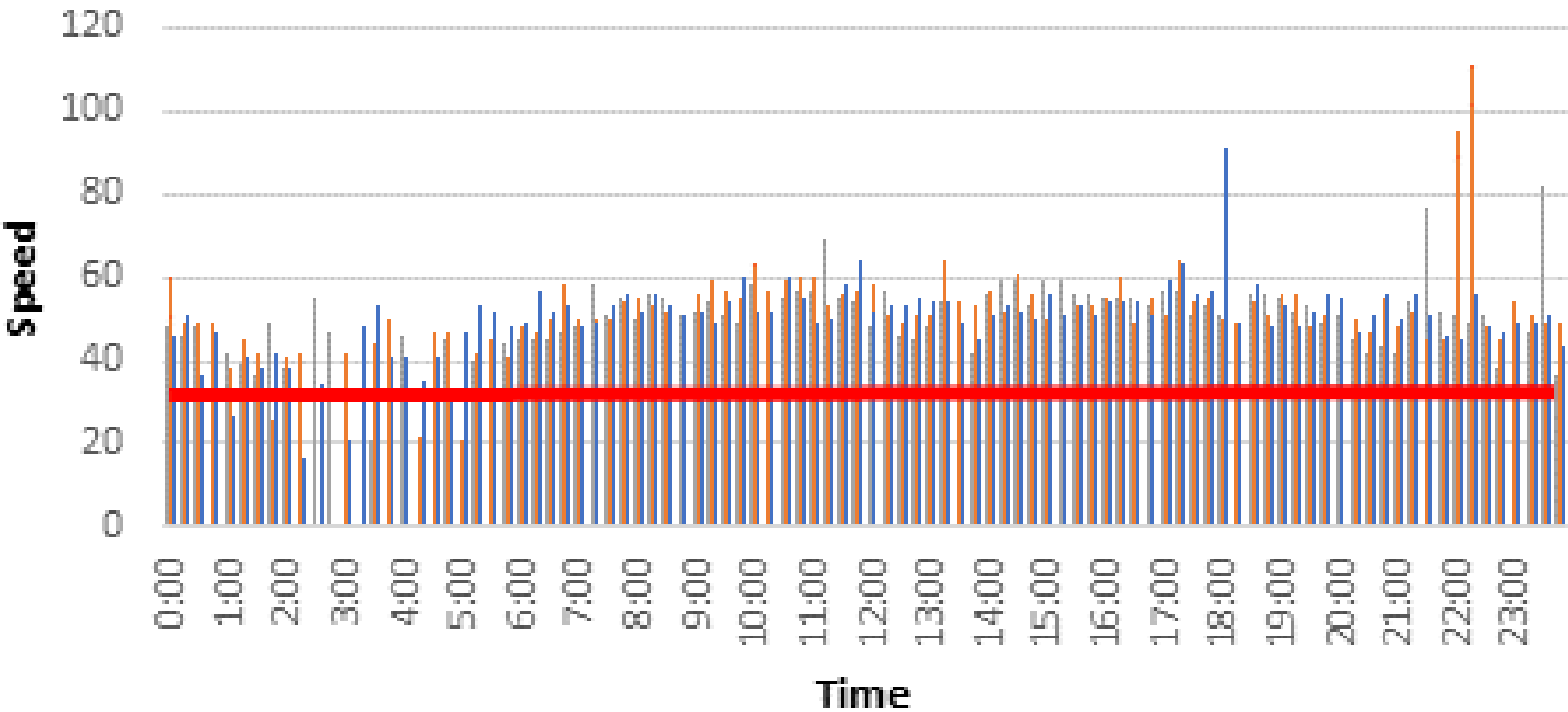
Traffic Stop	Civil Process	Assist other	911	OOP	Misc	TOTAL
8	20	5	10	10	20	73



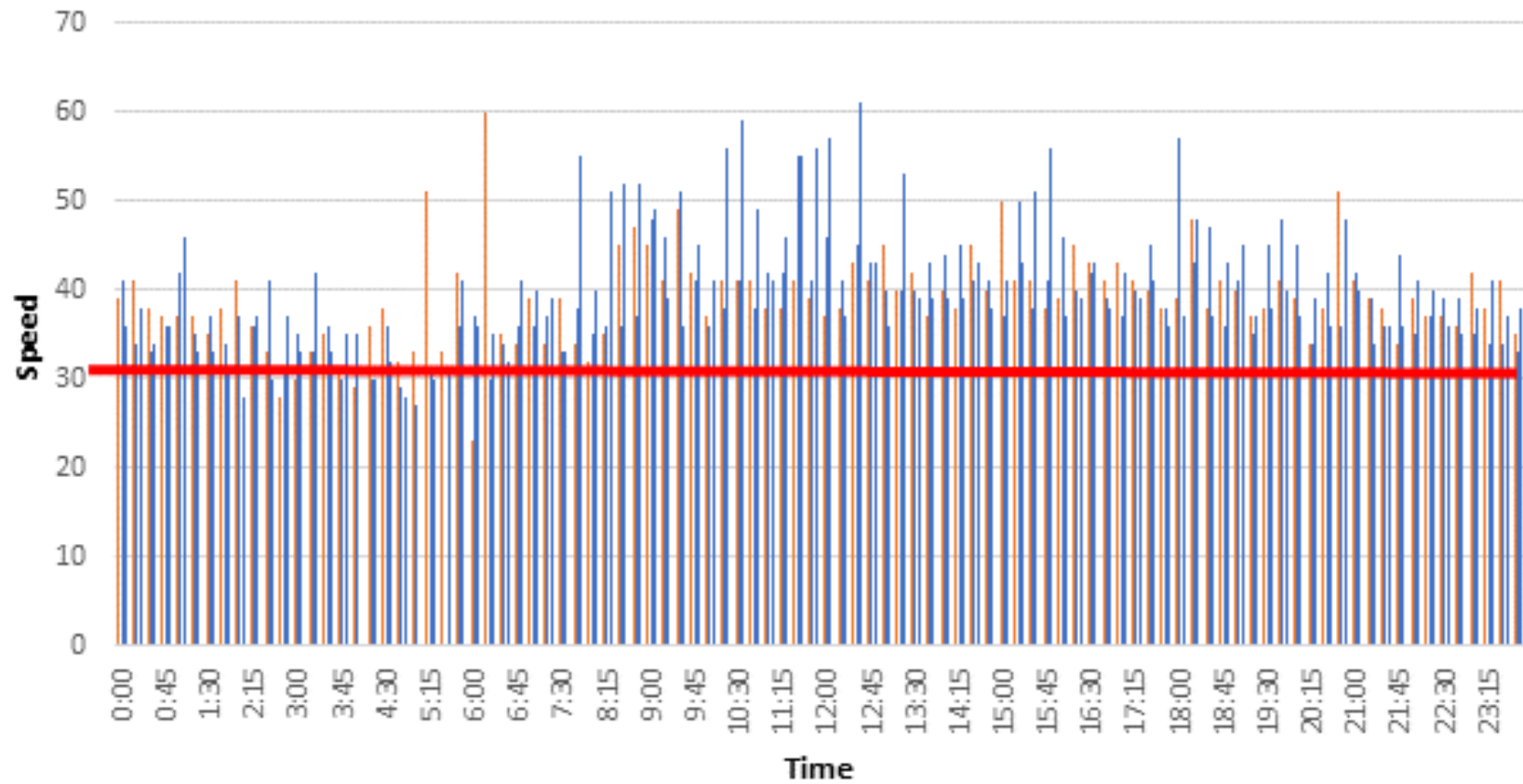




Somonauk and Cortland Center Speed Study 10/10/2025 - 10/13/2025



Somonauk and South Av.
Speed Study
10/23/2025 - 10/27/2025



2025 MONTHLY PERMITS ISSUED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	Yearly Total
NEW CONSTRUCTION													Item 5.
RESIDENTIAL			11	1	4	5	2	6	2	4			
INDUSTRIAL/COMMERCIAL BLDG			1										1
REMODELING/RENOVATION													
ELECTRICAL/ELEC SERVICE UPGRADE													0
PLUMBING		1		1	2	1	1						6
HVAC	1			1					1				3
REMODEL/REPAIR/ALTERATION		2			1			1					4
REPLACEMENT DOORS						1							1
REPLACEMENT WINDOWS	1	1	3	2	3	2			2	2			16
ROOF	2	1	12	6	7	18	14	6	9	4			79
SIDING	2				1	1			1				5
ADDITION													0
DEMOLITION													
GARAGE													0
HOUSE													0
INDUSTRIAL/COMMERCIAL BLDG													0
OTHER													0
MISCELLANEOUS													
FIRE ALARM SYSTEM													0
FIRE SPRINKLER SYSTEM					1								1
IRRIGATION SYSTEM ELECTRICAL													0
WATER SERVICE		1											1
SITE GRADING													0
ALL OTHER IMPROVEMENTS													
DECK	1	1			2	1	1	1					7
DRIVEWAY/DRIVEWAY EXT				1	5		2		4	4			16
FENCE	1		1	3	2	6	4	3	6	3			29
FIREPLACE													0
GARAGE ADDITION							1						1
HANDRAILS					1								1
OUTDOOR FIREPLACE/PATIO WALL													0
PERGOLA/GAZEBO								1	2				3
PARK SHELTER					1								1
PARKING LOT REPAVEMENT/EXTENSION				1				1	1				3
POOL/HOT TUB				1		2							3
PORCH			1										1
RAMP													0
SHED				2	1	1	1		3				8
SIDEWALK													0
SIGN			1			1	1						3
SOLAR PANELS - RESIDENTIAL	3	1		5	2	2		4	1	2			20
SOLAR PANELS - COMMERCIAL													0
STAIRS & HANDRAILING													0
CONCRETE STEPS/STOOP													0
STORAGE BUILDING													0
UTILITY PERMIT	1					1	1	1		1			5
WHOLE HOUSE GENERATOR													0
TOTAL	12	8	30	24	33	42	28	24	32	20	0	0	253