



Town of Cortland
Board of Trustees Town Board Meeting

Lions Den, 70 S Llanos St Cortland, IL 60112

April 27, 2026 at 7:00 PM

AGENDA

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

APPROVAL OF AGENDA

PUBLIC WISHING TO SPEAK

PUBLIC HEARING

1. Public Hearing for tentative budget for the Town of Cortland and Cortland Community Library for the fiscal year beginning May 1, 2026, and ending April 30, 2027, as published in the *Daily Chronicle* March 19, 2026

CONSENT AGENDA

2. Minutes of regular meetings of the Board of Trustees March 23 and April 13, 2026, Approval of Expenditure Report and Acceptance of Treasurer's Report of March 2026

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

3. Approval of FY 2027 Budget
4. Consider a motion to approve an Engagement Letter for the Town's GASB 74/75 Actuarial Evaluation; April 2025 through April 2028 with Lauterbach & Amen

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

5. Consideration of Ordinance 2026-XX, An Ordinance [Granting/Denying] a Special Use Permit to SolarStone Partners to Operate a Solar Garden on 80.33 Acres of Land Located North of Illinois Route 38 and South of the Union Pacific Railroad, PINS 09-27-100-002 and 09-27-300-004 in the Town of Cortland, DeKalb County, Illinois (*This ordinance, if passed in the affirmative, would grant the previous request for a special use permit sought by Solar Stone Partners to construct and operate a solar garden on 2 parcels identified as 09-27-100-002 and 09-27-300-004 within the Town of Cortland limits. The Town Board may, alternatively, pass an ordinance denying the request.*)
6. Consideration of Ordinance 2026-XX, An Ordinance Annexing 80.33 Acres Owned by John E. Walter as Trustee of the John E. Walter Trust Dated November 13, 2024 and John R. Walter To The Town of Cortland, DeKalb County, Illinois. (*This ordinance, if passed, would annex 2 parcels identified as 09-27-100-002 and 09-27-300-004 into the Town of Cortland as part of the process associated with the request for a Special Use permit to operate a Solar Garden being brought by SolarStone Partners. The property must be annexed in order for the Special Use permit to become valid.*)

COMMENTS

PARKS ADVISORY COMMITTEE REPORT

DEPARTMENT HEAD REPORTS

- [7.](#) Police and Permit Reports for March 2026

MAYOR'S REPORT

- [8.](#) Proclamations of the Mayor
57th Annual Professional Municipal Clerks Week, May 3-9, 2026
Open Roads ABATE of Illinois Month of May 2026 as Motorcycle Awareness Month

ADJOURNMENT



FY 2027

PROPOSED

BUDGET

AS OF April 27, 2026

Town of Cortland, IL Budget Narrative FY2027

Introduction: The FY2027 budget for the Town of Cortland, IL reflects our ongoing commitment to responsible financial management while addressing the needs and priorities of our community. Despite facing continued economic challenges, we remain focused on delivering essential services, maintaining infrastructure, and investing in programs that enhance the quality of life for all residents.

Economic Overview: The economic landscape of Cortland, IL continues to evolve, influenced by regional, national, and global factors. The Town of Cortland has seen signs of recovery from economic impacts, requiring prudent fiscal planning and resource allocations. As the State of Illinois continues to reduce local use tax allocations, local governments are facing a significant revenue shortfall, limiting their ability to fund essential services such as road maintenance and public safety. Cortland has a 2026 population of 4,690. The budgetary impact on the Town of Cortland is resulting in financial constraints. Cortland is currently growing at a rate of 1.06% annually and its population has increased by 6.69% since the most recent census, which recorded a population of 4,397 in 2020. Cortland continues to grow with new residential developments. The median household income in Cortland is \$73,971.

Budget Priorities:

1. **Public Safety:** Ensuring the safety and security of our residents remains a top priority. Funding for law enforcement will be maintained to uphold high standards of public safety.
2. **Infrastructure Maintenance and Development:** Investing in our infrastructure is critical for sustaining economic growth and improving the quality of life in Cortland. The FY2027 budget allocates resources for road maintenance, utilities, and other infrastructure projects to enhance connectivity and accessibility.
3. **Community Services:** We are committed to providing residents with access to essential community services, including parks and recreation, libraries, and social services. Funding will be allocated to support programs that promote health, well-being, and cultural enrichment.
4. **Fiscal Responsibility:** Responsible financial management is fundamental to the long-term sustainability of our community. The FY2027 budget prioritizes fiscal discipline, with a focus on controlling costs, maximizing revenue opportunities, and maintaining adequate reserves.
5. **Economic Development:** Promoting economic development and supporting local businesses are integral to fostering prosperity and vitality in Cortland. The budget includes initiatives to attract investment, create job opportunities, and stimulate economic growth.

Reserve Goals of the General Fund:

1. **Revenue Sources:** The General Fund revenue is comprised of property tax revenue, building permit revenue, police fines and fees and other income which includes interest income. General Fund revenue is projected for April 30, 2026, at \$2,126,498. In fiscal year 2027, General Fund revenue is budgeted at \$2,400,385 which is comprised of an increase in property tax revenue and an increase in budgeted permit income and a decrease in local use tax revenue.

2. **Expenditures:** The General Fund includes the Administration Department, Engineering, Police and Public Works. The total general fund expenditures are projected for April 30, 2026, at \$2,861,891. The budget in fiscal year 2027 for the general fund is a total of \$2,922,384. The increase when compared to the projected expenditures and the 2027 budget is due to a 6% increase in budgeted expenditures for the Police Department and an 11% decrease in budgeted expenditures for the Public Works. The increase in the police budget is comprised of the negotiated union contract with added salary and benefits to attract and retain full time police officers. The police dues and subscriptions increased. The police are looking into grant opportunities for the 2027 budget year. Public Works salaries and benefits increased in 2027 by 13%. Reductions were budgeted in various categories including travel and training. In the past, road salt was budgeted in the Public Works department, however, in the 2027 budget, road salt was moved to the MFT fund.
3. **Budgetary Reserves:** The General fund balance is projected to be \$1,093,547 as of April 30, 2026. In fiscal year 2027, a budgeted change of \$553,855 results in an ending fund balance of \$1,017,748. Fiscal year 2025 had actual revenues of \$2,342,872 and \$2,493,580 in actual expenditures. The Capital Improvement fund has a budgeted transfer of \$1,000,000 to the General Fund to help offset lost State revenue and to build the General Fund's fund balance.

Key Initiatives and Investments:

- Phase III of the Airport Road box culvert project is budgeted for in FY2027.
- Magnolia Hibiscus paving to improve road conditions for residents.
- The Town plans on performing a Utility Study for the Town's future utility needs.
- Flag poles for the six branches of government to honor veterans and fallen soldiers.
- A new flag and pole for the cemetery to upgrade to a more durable and low-maintenance structure.
- Construction of new sidewalks in Richland Trails to improve pedestrian safety by separating walkers from vehicular traffic and enhancing community connectivity and accessibility.
- The North Avenue asphalt overlay project is budgeted to address deteriorating pavement conditions, maintain safety and to enhance mobility for residents.
- Installation of streetlights in various locations to respond to enhance visibility and add personal safety for the residents.

Conclusion: The FY2027 budget for the Town of Cortland reflects our continued commitment to serving the needs of our community while ensuring fiscal sustainability and resilience in the face of economic uncertainties. By prioritizing public safety, infrastructure investment, and community development, we aim to build a brighter future for all residents of Cortland.



Town of Cortland
59 South Somonauk Road
P.O. Box 519
Cortland, Illinois 60112-0519
www.cortlandil.org

Item 1.

2027 Budget Assumptions

- Salaries include a 3% increase.
- A \$10,000 community donation is budgeted for the Lions Club to help support the Town of Cortland's parade and festival expenses.
- Flat water and sewer rates for FY2027. It is recommended to consider increasing water rates for a five year period via an ordinance.
- \$1,250,000 budgeted in the Tax Improvement Fund (TIF) for a portion of phase 1 renovation costs for the school building. If no redevelopment project has started within seven years of designating the TIF district, the municipality must repeal the TIF.
- A transfer of \$1,000,000 from the Capital Improvement Fund to the General Fund is included in the FY2027 Budget.
- A salary allocation change is budgeted for FY2027 moving a portion of two staff members to the Water Fund and the Wastewater Fund.
- No new vehicle replacements were budgeted for the upcoming fiscal year.

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BUDGET SUMMARY BY GOVERNMENTAL FUNDS

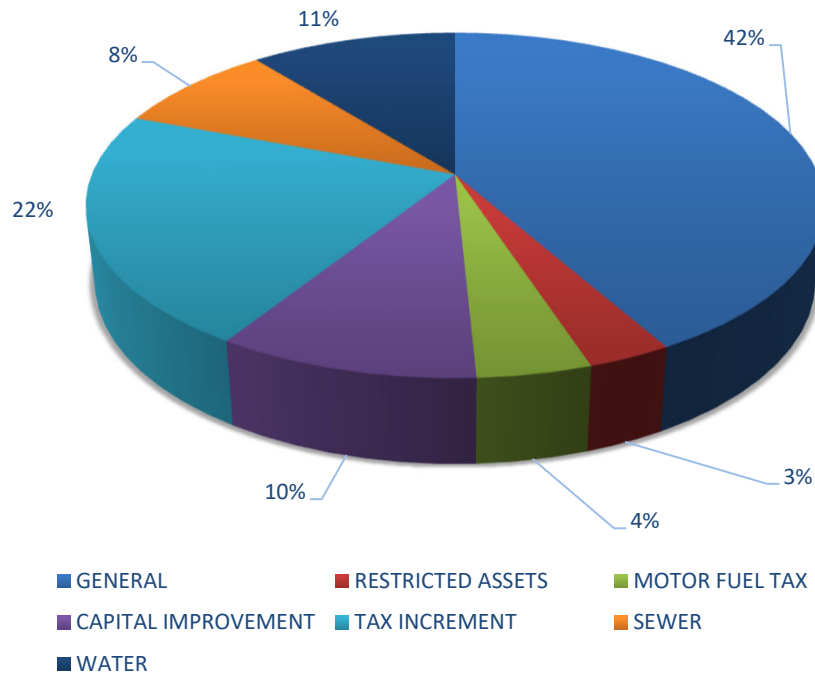
PROPOSED FY 2027 BUDGET

DESCRIPTION	GENERAL FUND	RESTRICTED ASSETS FUND	MOTOR FUEL TAX FUND	CAPITAL IMPROVEMENT FUND	TAX INCREMENT FUND	WASTEWATER SYSTEM	WATER SYSTEM	TOTAL	CORTLAND COMMUNITY LIBRARY
ESTIMATED CASH AS OF MAY 1, 2026	\$ 463,892	\$ 982,160	\$ 1,243,641	\$ 2,583,644	\$ 1,705,849	\$ 3,060,044	\$ 754,365	\$ 10,793,595	\$ 178,801
RESERVED FUNDS *		627,007					159,720	786,727	
REVENUES									
TAXES	\$ 2,285,485	\$ -	\$ 195,000	\$ 162,500	\$ 675,000	\$ -	\$ -	\$ 3,317,985	\$ 310,686
PERMITS	78,950	-	-	-	-	85,000	105,000	268,950	-
CHARGES AND SERVICES	-	-	-	-	-	624,000	553,340	1,177,340	-
FINES/FEES	6,500	-	-	-	-	-	5,150	11,650	-
GOVERNMENTAL	-	-	-	-	-	35,000	-	35,000	6,487
OTHER INCOME	29,450	94,800	35,000	60,000	65,000	138,000	70,720	492,970	12,031
GRANT REVENUE	-	-	-	75,000	-	-	-	75,000	-
TOTAL REVENUES	\$ 2,400,385	\$ 94,800	\$ 230,000	\$ 297,500	\$ 740,000	\$ 882,000	\$ 734,210	\$ 5,378,895	\$ 329,204
OPERATING TRANSFERS IN	\$ 1,075,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,075,854	\$ -
TOTAL FUNDS AVAILABLE FOR BUDGETING	\$ 3,940,131	\$ 449,953	\$ 1,473,641	\$ 2,881,144	\$ 2,445,849	\$ 3,942,044	\$ 1,328,855	\$ 16,461,617	\$ 508,005
EXPENDITURES									
PERSONNEL SERVICES	2,075,285	-	-	-	-	174,218	242,327	2,491,830	234,250
CONTRACTUAL SERVICES	518,135	-	290,000	-	1,490,000	202,856	275,959	2,776,950	37,700
COMMODITIES	253,110	-	-	-	-	63,500	114,250	430,860	50,200
CAPITAL OUTLAY	16,000	283,572	-	663,500	-	75,000	100,000	1,138,072	1,000
DEBT SERVICE	59,854	-	-	-	-	60,947	-	120,801	-
TOTAL EXPENDITURES	\$ 2,922,384	\$ 283,572	\$ 290,000	\$ 663,500	\$ 1,490,000	\$ 576,521	\$ 732,536	\$ 6,958,513	\$ 323,150
OPERATING TRANSFERS OUT	\$ -	\$ -	\$ -	\$ (1,075,854)	\$ -	\$ -	\$ -	\$ (1,075,854)	\$ -
EXCESS (DEFICIT)	553,855	(188,772)	(60,000)	(1,441,854)	(750,000)	305,479	1,674	572,090	6,054
ENDING CASH BALANCE	\$ 1,017,748	\$ 793,388	\$ 1,183,641	\$ 1,141,790	\$ 955,849	\$ 3,365,523	\$ 756,039	\$ 11,365,685	\$ 184,855

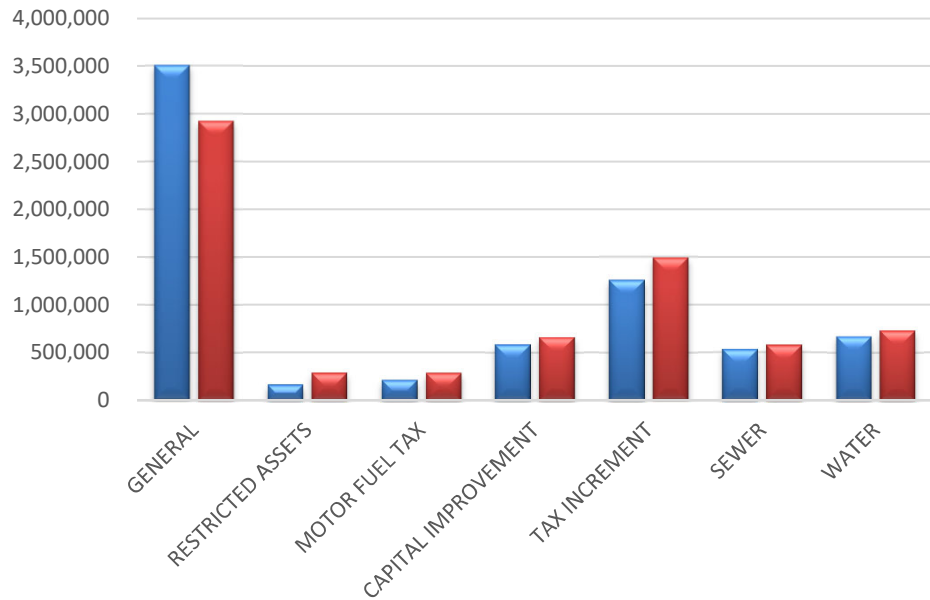
*Funds not available for general use. Fund Balance is restricted by specific use purpose.

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

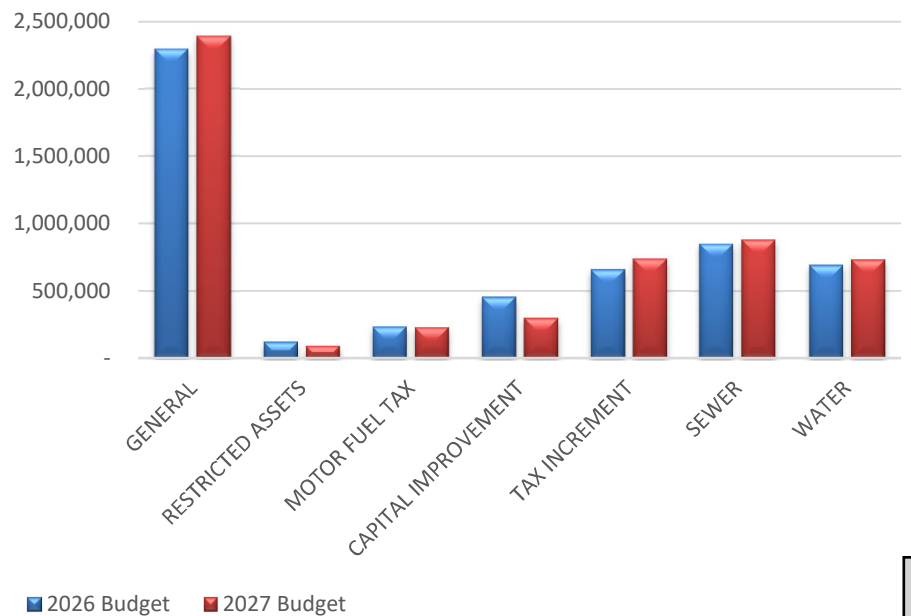
2027 BUDGETED EXPENSES BY FUND



Expense Budget Comparison



Revenue Budget Comparison

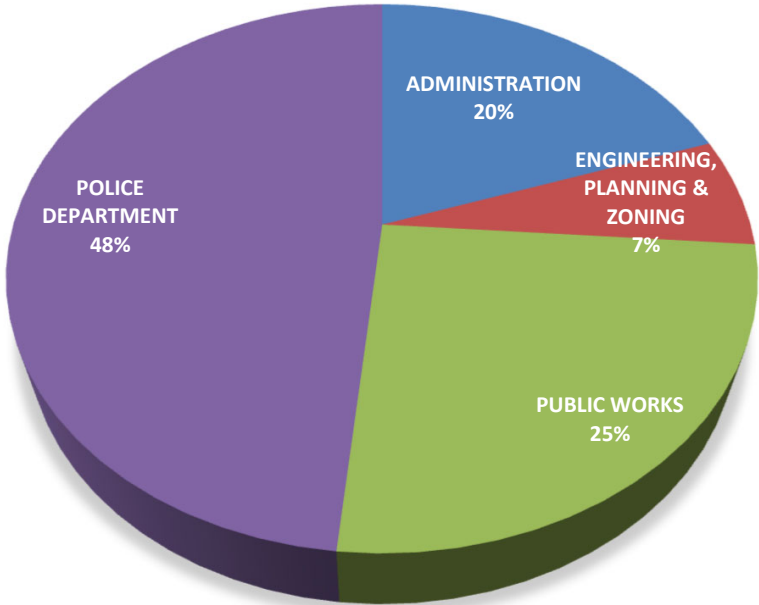


GENERAL FUND SUMMARY**PROPOSED FY 2027 BUDGET**

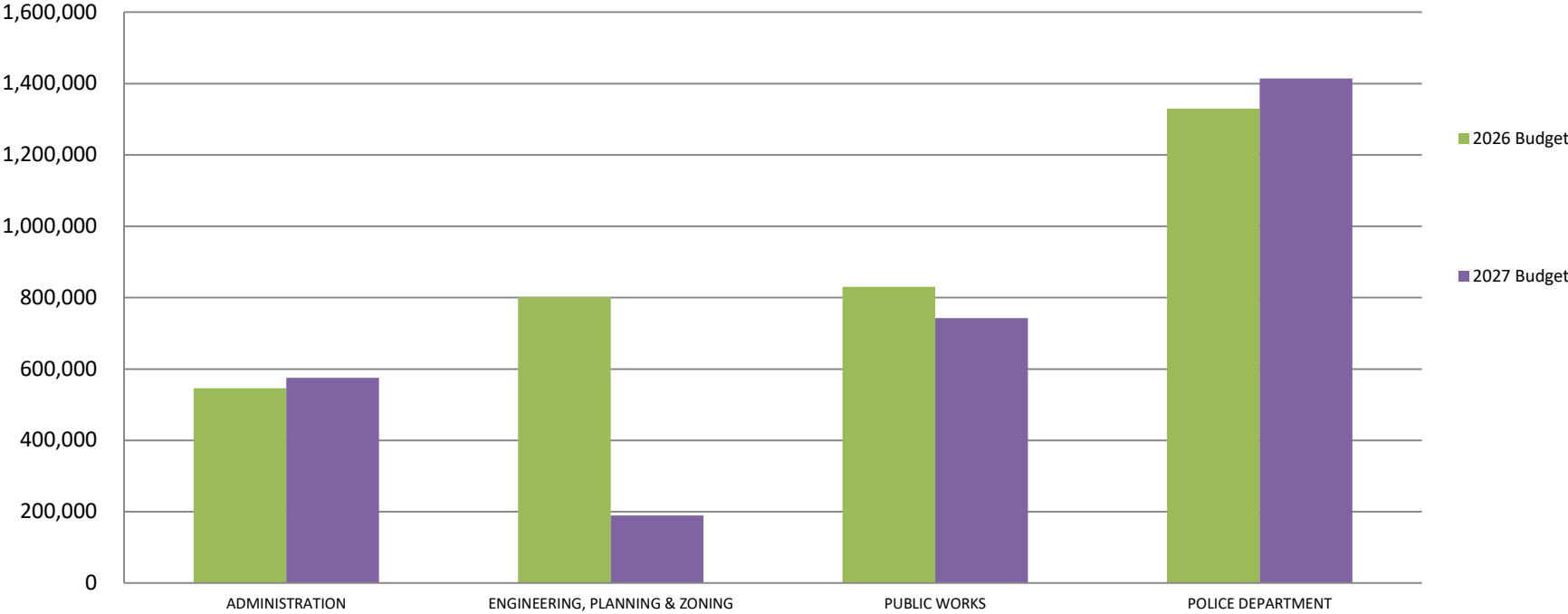
	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGET	FYE 2026 PROJECTED	FYE 2027 PROPOSED
REVENUES					
TAXES	\$ 2,095,197	\$ 2,118,530	\$ 2,198,375	\$ 2,021,060	\$ 2,285,485
PERMITS	74,466	110,945	62,600	75,923	78,950
FINES/FEES	9,376	6,247	6,500	4,600	6,500
OTHER INCOME	85,276	107,150	27,550	24,915	29,450
TOTAL REVENUES	\$ 2,264,315	\$ 2,342,872	\$ 2,295,025	\$ 2,126,498	\$ 2,400,385
EXPENDITURES					
ADMINISTRATION	\$ 547,416	\$ 517,571	\$ 505,725	\$ 542,213	\$ 546,642
LEGAL	28,852	21,933	40,000	20,241	29,000
ENGINEERING, PLANNING, AND ZONING	201,858	235,450	801,900	229,254	189,345
POLICE DEPARTMENT	906,468	1,154,884	1,330,050	1,368,772	1,414,630
STREETS AND MAINTENANCE	669,229	563,742	830,316	701,411	742,767
TOTAL EXPENDITURES	\$ 2,353,823	\$ 2,493,580	\$ 3,507,991	\$ 2,861,891	\$ 2,922,384
INTERFUND TRANSFERS IN (OUT)	\$ (20,000)	\$ 12,989	\$ 4,400	\$ 3,240	\$ 1,000,000
TRANSFERS IN - DEBT SERVICE	51,128	-	142,136	102,498	59,854
TRANSFERS IN - PURCHASE	55,676	-	705,832	-	16,000
EXCESS (DEFICIT)	\$ (2,704)	\$ (137,719)	\$ (360,598)	\$ (629,655)	\$ 553,855
BEGINNING CASH BALANCE	\$ 1,231,266	\$ 1,231,266	\$ 1,093,547	\$ 1,093,547	\$ 463,892
ENDING CASH BALANCE	\$ 1,228,562	\$ 1,093,547	\$ 732,949	\$ 463,892	\$ 1,017,748

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

2027 General Fund Budgeted Expenses by Dept.



Year over Year Budget Comparison



REVENUES**PROPOSED FY 2027 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGET	FYE 2026 PROJECTED	FYE 2027 PROPOSED
TAXES						
01-4052	Property Taxes - Corporate Levy	\$ 499,403	\$ 503,152	\$ 510,000	\$ 517,268	\$ 520,009
01-4055	Property Taxes - Police	149,497	193,733	219,000	223,168	256,507
01-4058	Property Tax - IMRF Levy	54,829	54,927	52,000	54,977	56,008
01-4059	Property Tax - Social Security Levy	51,829	51,927	50,000	51,979	52,261
01-4071	Road and Bridge Tax	17,571	17,218	17,500	15,500	16,000
01-4101	State Income Tax	720,016	764,391	740,000	788,625	785,000
01-4120	Non-Home Rule Sales Tax	-	-	-	-	230,000
01-4122	Sales Tax	365,084	332,789	320,000	276,869	275,000
01-4123	Use Tax	166,083	125,005	220,000	34,147	35,000
01-4141	Replacement Tax	2,990	1,836	2,375	2,024	2,000
01-4142	Video Gaming Tax	25,321	30,285	25,000	20,840	21,000
01-4143	Cannabis Use Tax	6,377	6,821	6,500	6,013	6,200
01-4181	Utility Franchise Fees	29,131	30,174	30,000	24,220	25,000
01-4201	Telecom Tax	7,066	6,272	6,000	5,430	5,500
TOTAL TAXES		\$ 2,095,197	\$ 2,118,530	\$ 2,198,375	\$ 2,021,060	\$ 2,285,485
PERMITS						
01-4083	Building and Zoning Permits	\$ 64,566	\$ 101,935	\$ 60,000	\$ 67,048	\$ 70,000
01-4151	Other Permits	2,250	275	700	-	-
01-4153	Liquor Licenses	6,700	8,200	1,000	8,200	8,200
01-4154	Park Rental	-	10	50	-	50
01-4155	Non-Highway Vehicle Permit	450	325	500	500	500
01-4156	Solicitors Permit	500	200	350	175	200
Total Permits		\$ 74,466	\$ 110,945	\$ 62,600	\$ 75,923	\$ 78,950
FINES/FEES						
01-4062	Police Fines	\$ 9,376	\$ 6,247	\$ 6,500	\$ 4,600	\$ 6,500
TOTAL FINES/FEES		\$ 9,376	\$ 6,247	\$ 6,500	\$ 4,600	\$ 6,500
OTHER INCOME						
01-4099	Land/Cash - Town Services	\$ -	\$ 9,450	\$ -	\$ 9,450	\$ 9,450
01-4160	Bench - Donations	-	1,200	-	-	-
01-4166	Cemetery Receipts	200	300	300	300	300
01-4851	Cortland History Book	50	75	50	110	50
01-4909	Reimbursements	926	1,106	1,000	2,838	2,000
01-4911	Restitution	-	7,720	-	-	-
01-4989	Organized Retail Crime Grant - Police	-	19,450	-	-	-
01-4990	Misc Revenue PD Reports	115	120	-	-	150
01-4991	Miscellaneous Income	1,015	14,094	1,000	667	1,000
01-4996	Business Licenses	1,350	1,600	1,200	1,425	1,500
01-8011	Investment Income	36,526	23,337	24,000	10,125	15,000
01-8301	IPRF Grant	45,094	-	-	-	-
01-8501	Loan Proceeds	-	28,698	-	-	-
TOTAL OTHER INCOME		\$ 85,276	\$ 107,150	\$ 27,550	\$ 24,915	\$ 29,450
TOTAL BEFORE TRANSFERS		\$ 2,264,315	\$ 2,342,872	\$ 2,295,025	\$ 2,126,498	\$ 2,400,385

REVENUES

PROPOSED FY 2027 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGET	FYE 2026 PROJECTED	FYE 2027 PROPOSED
INTERFUND TRANSFERS						
01-8101	Capital Improvement Fund	\$ 55,676	\$ -	\$ 705,832	\$ -	\$ 1,075,854
01-8102	Transfer in From Restricted Assets	-	-	-	-	-
TOTAL INTERFUND TRANSFERS		\$ 55,676	\$ -	\$ 705,832	\$ -	\$ 1,075,854
TOTAL REVENUE		\$ 2,319,991	\$ 2,342,872	\$ 3,000,857	\$ 2,126,498	\$ 3,476,239

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ADMINISTRATION

PROPOSED FY 2027 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGET	FYE 2026 PROJECTED	FYE 2027 PROPOSED
PERSONNEL SERVICES						
01-6000-110	Salaries - Elected Officials	\$ 118,880	\$ 123,781	\$ 127,000	\$ 119,756	\$ 130,000
01-6000-119	Salaries - Clerical Workers*	90,119	57,094	59,500	89,471	110,000
01-6000-110	Liquor Commissioner	1,100	-	1,100	1,100	1,100
01-6000-193	Payroll Taxes - Employer	16,069	14,155	13,500	16,357	16,000
01-6000-133	Employer Paid Retirement(IMRF)	14,705	12,064	12,200	15,113	17,500
01-6000-134	Employee Inoculations - HEP B and other	-	-	1,000	736	1,000
01-6000-131	Employee Health Insurance	31,000	37,853	30,600	47,636	58,352
TOTAL PERSONNEL SERVICES		\$ 271,873	\$ 244,947	\$ 244,900	\$ 290,169	\$ 333,952
CONTRACTUAL SERVICES						
01-6000-211	Legal/Collection Expense	\$ 28,852	\$ 21,933	\$ 40,000	\$ 20,241	\$ 29,000
01-6000-214	Audit, Accounting Fees	116,471	126,116	127,000	127,422	98,200
01-6000-314	Telephone and Data	13,895	12,843	14,500	13,345	14,500
01-6000-315	Copies and Printing	370	-	-	330	330
01-6000-321	Dues and Subscriptions	11,275	25,417	25,000	28,000	28,000
01-6000-331	Travel and Training	7,366	6,342	8,500	4,905	4,500
01-6000-494	Grant Expense - DeKalb County Community Foudation	-	10,534	-	-	-
01-6000-421	Community Programs - Contribution for Festival & Parade	20,000	20,000	20,000	20,000	10,000
01-6000-511	Insurance Expense	22,420	21,831	23,175	17,546	18,000
01-6000-531	Real Estate Taxes - Herman Farms & Airport Road	1,539	4,822	4,850	4,850	4,900
01-6000-210	Legal-Reimbursable	-	350	-	-	-
TOTAL CONTRACTUAL SERVICES		\$ 222,188	\$ 250,188	\$ 263,025	\$ 236,639	\$ 207,430
COMMODITIES						
01-6000-312	Office Supplies	\$ 3,588	\$ 4,382	\$ 5,000	\$ 4,829	\$ 4,500
01-6000-313	Postage	1,362	1,330	1,800	903	1,000
01-6000-318	Advertising	1,166	-	-	1,254	1,300
01-6000-351	Office Equipment, Maintenance & Software	40,238	33,630	25,000	23,500	25,000
01-6000-591	Miscellaneous Expense	1,581	5,027	1,600	1,920	2,460
TOTAL COMMODITIES		\$ 47,935	\$ 44,369	\$ 33,400	\$ 32,406	\$ 34,260
CAPITAL						
01-6000-812	Capital Outlay	\$ 34,272	\$ 12,989	\$ 4,400	\$ 3,240	\$ -
TOTAL CAPITAL OUTLAY		\$ 34,272	\$ 12,989	\$ 4,400	\$ 3,240	\$ -
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 576,268	\$ 552,493	\$ 545,725	\$ 562,454	\$ 575,642
01-6000-908	Transfer to Parade & Festival	\$ (10)	\$ -	\$ -	\$ -	\$ -
01-8101	Transfer from CIF and RAF - Purchase	(34,272)	(12,989)	(4,400)	(3,240)	-
01-6000-999	Contingencies	-	-	-	-	-
01-6000-999	Repayment of Settlement loan to RAF	-	-	-	-	-
TOTAL REIMBURSEMENT AND TRANSFERS		\$ (34,282)	\$ (12,989)	\$ (4,400)	\$ (3,240)	\$ -
TOTAL DEPARTMENT EXPENDITURES		\$ 541,986	\$ 539,504	\$ 541,325	\$ 559,214	\$ 575,642

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TOWN OF CORTLAND - GENERAL FUND

PUBLIC WORKS

PROPOSED FY 2027 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGET	FYE 2026 PROJECTED	FYE 2027 PROPOSED
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PERSONNEL SERVICES

01-6100-118	Salaries & Overtime	\$ 205,926	\$ 241,257	\$ 247,325	\$ 269,972	\$ 278,075
01-6100-193	Employer Payroll Taxes	15,682	18,796	18,920	20,334	21,273
01-6100-133	Employer Paid Retirement - IMRF	17,794	21,300	22,385	23,376	25,000
01-6100-131	Employee Health Insurance	41,000	36,736	56,150	48,699	59,680
01-6100-151	Unemployment Benefits	3,330	-	-	-	-
TOTAL PERSONNEL SERVICES		\$ 283,732	\$ 318,089	\$ 352,780	\$ 362,381	\$ 392,028

CONTRACTUAL SERVICES

01-6100-197	Drug/Alcohol Programs	\$ 594	\$ 425	\$ 800	\$ 715	\$ 800
01-6100-218	Street Lights--Maintenance	4,239	434	5,000	-	2,500
01-6100-219	Street Lights--Electricity	55,814	28,177	36,500	37,673	38,000
01-6100-239	Nuisance Mowing	-	-	1,000	-	1,000
01-6100-245	Equipment Rental	2,005	15,084	20,000	18,900	20,000
01-6100-314	Telephone and Data	3,977	3,961	4,500	3,758	4,000
01-6100-316	Utilities	8,997	7,950	8,000	13,079	10,000
01-6100-321	Dues & Subscriptions	-	-	-	-	585
01-6100-331	Travel and Training	1,247	90	4,000	-	2,500
01-6100-492	IPRF Safety Grant	2,363	-	2,500	166	-
01-6100-511	Insurance	43,775	44,903	44,000	32,873	40,000
01-6100-522	Fees/Permits	-	1,180	2,000	1,000	2,000
TOTAL CONTRACTUAL SERVICES		\$ 123,011	\$ 102,204	\$ 128,300	\$ 108,164	\$ 121,385

COMMODITIES

01-6100-198	Uniforms	\$ 952	\$ 1,404	\$ 1,600	\$ 650	\$ 1,000
01-6100-220	Road Salt	35,201	29,348	35,000	32,709	-
01-6100-221	Road Signs	10,208	6,703	9,000	3,854	4,000
01-6100-222	Railroad Crossing Maintenance	-	-	1,000	723	1,000
01-6100-224	Street Repair Materials	8,538	4,105	24,000	3,000	20,000
01-6100-226	Tools and Hardware	2,665	2,118	3,000	3,200	3,000
01-6100-227	Small Equipment Purchase	8,587	1,857	10,000	-	8,000
01-6100-232	Town Garage Maintenance	4,610	8,167	6,000	11,350	6,000
01-6100-235	Parks - Equipment Maintenance	12,943	12,609	20,000	7,500	15,000
01-6100-241	Vehicle & Equipment Maintenance	42,492	38,315	40,000	32,611	40,000
01-6100-242	Town Hall Maintenance	5,124	4,775	6,000	2,944	6,000
01-6100-255	Storm Sewer Repairs	4,830	3,067	7,000	-	5,000
01-6100-258	Forestry	4,358	7,220	12,000	4,200	10,000
01-6100-312	Office Supplies	321	188	1,000	85	500
01-6100-351	Office Equipment & Maint	2,529	1,376	2,000	2,000	2,000
01-6100-371	Fuel	18,879	18,563	25,000	19,659	25,000
01-6100-525	Technology Upgrades	-	-	2,000	-	2,000
01-6100-592	Cemetery Expenses	-	150	2,000	7	1,000
01-6100-591	Miscellaneous	4,250	3,484	500	3,876	4,000
TOTAL COMMODITIES		\$ 166,487	\$ 143,449	\$ 207,100	\$ 128,368	\$ 153,500

TOWN OF CORTLAND - GENERAL FUND

PUBLIC WORKS

PROPOSED FY 2027 BUDGET

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

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POLICE DEPARTMENT

PROPOSED FY 2027 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGET	FYE 2026 PROJECTED	FYE 2027 PROPOSED
PERSONNEL SERVICES						
01-6200-114	Salaries, Full-time (7 FT)	\$ 489,810	\$ 629,548	\$ 645,100	\$ 711,325	\$ 785,000
01-6200-114	Officer in Charge	-	-	-	32,475	35,000
01-6200-114	Shift Differential	-	-	-	21,000	22,000
01-6200-114	Overtime Wages, Full-time	5,960	8,000	8,000	32,000	34,000
01-6200-115	Salaries, Part-time	23,047	52,466	94,200	105,200	50,000
01-6200-119	Hourly - Clerical	15,841	15,376	-	-	-
01-6200-131	Employee Health Insurance	90,075	91,316	110,100	112,189	121,180
01-6200-133	Employer Paid Retirement (IMRF)	44,193	59,263	59,500	72,071	72,000
01-6200-193	Employer Taxes	38,595	53,536	58,350	63,084	64,000
TOTAL PERSONNEL SERVICES		\$ 707,521	\$ 909,505	\$ 975,250	\$ 1,149,344	\$ 1,183,180

CONTRACTUAL SERVICES						
01-6200-211	Legal Services	\$ 2,684	\$ 437	\$ 1,500	\$ -	\$ 500
01-6200-212	Adjudication	2,834	2,192	3,500	5,050	5,000
01-6200-261	Dispatch - Telecommunications	65,260	55,475	70,000	67,786	68,000
01-6200-314	Telephone and Data	11,827	12,610	15,500	11,479	13,000
01-6200-315	Copies and Printing	1,298	783	2,000	1,092	1,100
01-6200-316	Utilities	1,859	2,483	2,500	1,675	2,000
01-6200-321	Dues and Subscriptions	17,849	17,527	40,000	34,550	35,000
01-6200-331	Travel and Training	4,004	7,467	10,000	5,000	5,000
01-6200-332	Range - Firearms & Tactical Training	-	-	9,000	2,147	4,000
01-6200-492	IPRF Safety Grant Expense	932	-	-	-	-
01-6200-493	Organized Retail Crime Grant	-	19,450	-	-	-
01-6200-511	Insurance Expense	39,032	41,471	39,600	36,720	39,600
01-6200-512	Legal - Union	-	6,060	-	307	1,500
01-6200-612	Principal Expense - Installment Contract	-	5,740	-	-	-
TOTAL CONTRACTUAL SERVICES		\$ 147,579	\$ 171,695	\$ 193,600	\$ 165,805	\$ 174,700

COMMODITIES						
01-6200-198	Uniforms	\$ 3,979	\$ 1,650	\$ 5,000	\$ 1,303	\$ 2,500
01-6200-199	Uniform Allowance	3,655	4,053	5,000	4,050	5,000
01-6200-240	Equipment Purchases/Maintenance	10,074	12,010	12,500	6,950	8,000
01-6200-241	Vehicle Maintenance	10,039	26,593	10,000	15,512	10,000
01-6200-242	Office Maintenance	4,777	1,352	2,000	500	1,000
01-6200-243	Taser Installment Contract	-	-	6,300	-	-
01-6200-312	Office Supplies	865	968	1,500	1,285	1,500
01-6200-313	Postage	151	200	250	375	250
01-6200-317	Business Forms Expense	1,000	-	2,500	1,066	1,500
01-6200-351	Office Equipment Maintenance	5,180	1,935	4,500	3,720	4,000
01-6200-361	DUI Prevention Equipment	-	437	2,000	-	1,000
01-6200-371	Fuel	-	16,908	18,000	14,225	17,000
01-6200-421	Community Programs	636	834	1,500	2,002	1,000
01-6200-550	Technology Upgrades	1,003	3,325	5,000	1,860	3,000
01-6200-591	Miscellaneous Expense	1,763	3,419	3,000	775	1,000
TOTAL COMMODITIES		\$ 43,122	\$ 73,684	\$ 79,050	\$ 53,623	\$ 56,750

CAPITAL OUTLAY						
01-6200-812	Equip/Furn	\$ 8,246	\$ 28,858	\$ 7,150	\$ -	\$ -
01-6200-814	Vehicle	-	67,322	70,000	-	-
01-6200-821	Building Improvement	-	-	5,000	-	-
TOTAL CAPITAL OUTLAY		\$ 8,246	\$ 96,180	\$ 82,150	\$ -	\$ -

TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 906,468	\$ 1,251,064	\$ 1,330,050	\$ 1,368,772	\$ 1,414,630
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POLICE DEPARTMENT

PROPOSED FY 2027 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGET	FYE 2026 PROJECTED	FYE 2027 PROPOSED
01-4901	REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
01-8101	TRANSFER FROM CIF -PURCHASE	(8,246)	(96,180)	(82,150)	-	-
TOTAL REIMBURSEMENT AND TRANSFERS		\$ (8,246)	\$ (96,180)	\$ (82,150)	\$ -	\$ -
TOTAL DEPARTMENT EXPENDITURES		\$ 898,222	\$ 1,154,884	\$ 1,247,900	\$ 1,368,772	\$ 1,414,630

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ENGINEERING/PLANNING/ZONING

PROPOSED FY 2027 BUDGET

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

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MOTOR FUEL TAX FUND**PROPOSED FY 2027 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGET	FYE 2026 PROJECTED	FYE 2027 PROPOSED
REVENUES						
02-4011	MFT Allotment	\$ 193,159	\$ 198,784	\$ 200,000	\$ 189,072	\$ 195,000
02-8011	Interest Income	38,007	37,248	35,000	39,400	35,000
TOTAL REVENUES		\$ 231,166	\$ 236,032	\$ 235,000	\$ 228,472	\$ 230,000
CONTRACTUAL SERVICES						
02-6400-220	Road Salt	\$ -	\$ -	\$ -	\$ -	\$ 40,000
02-6400-237	Rebuild Illinois Expenses	51,706	-	65,000	47,475	-
02-6400-370	Street Maint./Improvements	217,224	-	150,000	-	250,000
02-6400-238	Road Construction - North Avenue	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		\$ 268,930	\$ -	\$ 215,000	\$ 47,475	\$ 290,000
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 268,930	\$ -	\$ 215,000	\$ 47,475	\$ 290,000
02-6400-910	Transfers to Other Funds	-	-	-	-	-
TOTAL EXPENDITURES		\$ 268,930	\$ -	\$ 215,000	\$ 47,475	\$ 290,000
BEGINNING CASH BALANCE		\$ 864,375	\$ 826,612	\$ 1,062,644	\$ 1,062,644	\$ 1,243,641
ENDING CASH BALANCE		\$ 826,612	\$ 1,062,644	\$ 1,082,644	\$ 1,243,641	\$ 1,183,641

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Proposed Capital Equipment/Construction Expenditures Included in 2027 Budget

Public Works Department		Cost
New Street Lights	CAP OUTLAY 01-6100-811	\$ 16,000
Total Public Works Streets and Maintenance		\$ 16,000
Water Department		Cost
Town Water Utility Study for future needs	CAP OUTLAY 03-6500-825	\$ 75,000
Water Meter Replacements	CAP OUTLAY 03-6500-853	25,000
Total Water Department		\$ 100,000
Miscellaneous Capital Improvement Expense - Flag poles for 6 branches of government & cemetery		
	CAP OUTLAY 03-6500-521	\$ 20,000
North Avenue Overlay	03-6500-824	400,000
Motor Fuel Tax/Rebuild Illinois		
Airport Road Box Culvert - Phase 3	CAP - MFT 02-6400-370	\$ 250,000
Total Motor Fuel Tax/Rebuild Illinois		\$ 250,000
Tax Increment Fund (TIF)		
Phase I Constructions - Old School Building	14-6600-591	\$ 1,250,000

CAPITAL IMPROVEMENT FUND**PROPOSED FY 2027 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGET	FYE 2026 PROJECTED	FYE 2027 PROPOSED
REVENUES						
03-4011	Electricity Tax	\$ 97,288	\$ 93,683	\$ 85,000	\$ 91,115	\$ 90,000
03-4021	Natural Gas Tax	59,799	62,070	40,000	60,435	54,500
03-4031	Telephone Tax	25,052	22,110	17,000	18,984	18,000
03-8011	Interest Income	61,696	74,018	50,000	68,775	60,000
03-4041	Non-Home Rule Sales Tax	250,057	251,407	185,000	230,200	-
03-4991	Miscellaneous Income	-	(250)	250	-	-
03-8302	DeKalb County Community Grant	19,200	-	-	-	-
03-8301	Grant Revenue - DCEO	134,266	-	75,000	-	75,000
TOTAL REVENUES		\$ 647,358	\$ 503,038	\$ 452,250	\$ 469,509	\$ 297,500
EXPENDITURES						
03-6500-521	Misc Expense - Flags for parks/cemetery	\$ -	\$ -	\$ -	\$ -	\$ 20,000
03-6500-522	NPDES Permit Fee	1,000	-	-	-	-
03-6500-621	Interest Expense	(347)	-	-	-	-
03-6500-724	Donation - County Economic Development	-	-	-	1,500	1,500
03-6500-726	Donations - Community Agencies	2,500	3,000	3,000	1,000	1,000
03-6500-813	Phase I Construction - Old School Building	-	-	350,000	1,935	-
03-6500-819	Town Signage	-	-	-	4,898	5,000
03-6500-820	Chestnut Parking Lot and Signage	4,170	-	-	-	-
03-6500-823	New Street Lights	-	-	16,000	-	-
03-6500-824	Street Improvement - North Ave Overlay	-	-	-	-	400,000
03-6500-825	Water/Sewer Management Study	-	-	75,000	-	75,000
03-6500-837	Emergency Preparedness	3,069	12,385	-	1,650	-
03-6500-840	Holiday Decorations and Banners	13,493	3,842	15,000	10,288	11,000
03-6500-842	Sidewalks, new construction	2,208	32,560	50,000	19,900	50,000
03-6500-853	Water Meter Replacements	-	-	-	-	25,000
03-6500-858	DCEO Grant Expenses (Stormwater & Detention Pond)	-	-	75,000	-	75,000
TOTAL EXPENDITURES		\$ 183,394	\$ 51,787	\$ 584,000	\$ 41,171	\$ 663,500
03-6500-910	INTERFUND TRANSFERS IN (OUT)	\$ (53,175)	\$ -	\$ -	\$ -	\$ (1,000,000)
03-6500-912	DEBT SERVICE TRANSFERS	-	-	(59,854)	(60,154)	(59,854)
03-6500-913	CAPITAL PURCHASE TRANSFERS	(55,676)	-	(705,832)	-	(16,000)
03-6500-XXX	TRANSFER FROM RESTRICTED	-	-	-	-	-
TOTAL TRANSFERS		\$ (108,851)	\$ -	\$ (765,686)	\$ (60,154)	\$ (1,075,854)
EXCESS (DEFICIT)		\$ 572,815	\$ 451,251	\$ (897,436)	\$ 368,184	\$ (1,441,854)
BEGINNING FUND BALANCE		\$ 1,191,394	\$ 1,764,209	\$ 1,867,410	\$ 2,215,460	\$ 2,583,644
ENDING FUND BALANCE		\$ 1,764,209	\$ 2,215,460	\$ 969,974	\$ 2,583,644	\$ 1,141,790

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TOWN OF CORTLAND

WASTEWATER (SEWER SYSTEM)

PROPOSED FY 2027 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGET	FYE 2026 PROJECTED	FYE 2027 PROPOSED
REVENUES						
06-4010	Connection Fees	\$ 21,000	\$ 18,000	\$ 18,000	\$ 16,000	\$ 17,000
06-4011	Service Fees	565,837	575,169	572,000	583,648	580,000
06-4021	Penalties	28,733	23,783	24,400	25,715	27,000
06-4041	Bad Check Charges	(20)	(60)	20	-	-
06-4051	Permits	98,000	101,500	75,000	94,500	85,000
06-4991	Miscellaneous Revenue	420	326	300	-	-
06-8011	Interest Income	129,102	141,881	125,000	137,800	138,000
06-8300	Grant Revenue - IPRF	100,000	-	-	-	-
06-8801	Lease Income	34,293	39,055	37,800	33,000	35,000
TOTAL REVENUES		\$ 977,365	\$ 899,654	\$ 852,520	\$ 890,663	\$ 882,000
PERSONNEL SERVICES						
06-7300-118	Salaries	\$ 82,049	\$ 93,417	\$ 105,000	\$ 96,467	\$ 99,568
06-7300-119	Salaries - Clerical Workers	-	-	-	-	13,730
06-7300-120	Salaries - Engineer	-	-	-	-	24,510
06-7300-193	Employer Taxes	6,329	7,205	7,000	7,478	12,000
06-7300-133	Employer Paid Retirement	7,356	8,319	8,300	8,836	9,200
06-7300-131	Employee Health Insurance	18,000	11,497	13,665	13,206	15,210
06-7300-135	Compensated Absences	-	588	-	-	-
06-7300-134	Pension Expense	(87)	9,737	-	-	-
TOTAL PERSONNEL SERVICES		\$ 113,647	\$ 130,763	\$ 133,965	\$ 125,987	\$ 174,218
CONTRACTUAL SERVICES						
06-7300-211	Legal/Collection Expense	\$ -	\$ -	\$ 1,000	\$ 12,726	\$ 5,000
06-7300-212	Engineering Expense	-	-	2,500	-	-
06-7300-213	Consulting Fees / Billing	16,379	17,494	16,550	17,199	28,356
06-7300-214	Audit	4,276	4,000	4,300	4,300	4,500
06-7300-221	Utilities	109,540	132,168	130,000	120,433	130,000
06-7300-312	Annual Permit Fees	10,500	10,500	10,500	10,500	10,500
06-7300-313	Training	1,313	3,476	4,000	625	4,000
06-7300-345	Wastewater Testing	12,401	11,725	18,000	10,772	15,000
06-7300-511	Insurance Expense	5,318	5,327	5,500	4,515	5,500
TOTAL CONTRACTUAL SERVICES		\$ 159,727	\$ 184,690	\$ 192,350	\$ 181,070	\$ 202,856
COMMODITIES						
06-7300-311	Office Expense	\$ 8,854	\$ 10,277	\$ 8,000	\$ 20,148	\$ 11,000
06-7300-314	Telephone	2,324	1,134	5,000	1,354	2,000
06-7300-198	Uniforms	541	548	1,500	398	1,500
06-7300-371	Fuel	2,309	2,364	2,200	1,747	2,200
06-7300-218	Equipment	-	-	3,000	935	3,000
06-7300-241	Vehicle and Equipment Maint.	2,425	7,754	8,000	5,029	8,000
06-7300-243	System Maintenance	37,999	27,747	40,000	23,980	35,000
06-7300-531	Real Estate Taxes	-	286	500	263	300
06-7300-591	Miscellaneous Expense	80	273	500	230	500
TOTAL COMMODITIES		\$ 54,532	\$ 50,383	\$ 68,700	\$ 54,084	\$ 63,500

TOWN OF CORTLAND

WASTEWATER (SEWER SYSTEM)

PROPOSED FY 2027 BUDGET

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

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WATER SYSTEM

PROPOSED FY 2027 BUDGET

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

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

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

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

WATER SYSTEM

PROPOSED FY 2027 BUDGET

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

NOTES:

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

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

Proposed Restricted Assets Expenditures Included in 2027 Budget

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

RESTRICTED ASSETS**PROPOSED FY 2027 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2024 ACTUAL	FYE 2025 ACTUAL	FYE 2026 BUDGETED	FYE 2025 PROJECTED	FYE 2027 PROPOSED
REVENUES						
13-4167	Waste Collection Agreement	\$ 25,066	\$ 13,354	\$ 17,000	\$ 13,835	\$ 14,000
13-4171	Park Lot Dev Fees - General	700	800	700	800	800
13-4201	Capital Contributions: Public Works Bldg	10,597	4,037	4,500	-	-
13-4202	Police Department Facility	8,458	3,222	4,000	-	-
13-4203	Emergency Siren	243	93	100	-	-
13-4204	Town Hall Building	16,022	3,037	8,500	-	-
13-4205	Sports Complex	13,854	5,278	5,000	-	-
13-4206	Capital Equipment	2,450	2,800	3,000	-	-
13-8011	Interest on Investment	83,556	92,237	80,000	78,225	80,000
TOTAL REVENUES		\$ 160,946	\$ 124,858	\$ 122,800	\$ 92,860	\$ 94,800
EXPENDITURES						
13-8000-813	Town Hall	\$ -	\$ -	\$ -	\$ 8,124	\$ 3,500
13-8000-821	Parks - General	-	-	-	-	-
13-8000-824	McPhillips Park	-	-	37,680	-	-
13-8000-833	Public Works/Police Facility	9,195	-	-	-	-
13-8000-814	Water Utility Study	-	-	-	-	75,000
13-8000-350	Road Improvements/Pedestrian Path	3,023	-	-	-	150,000
13-8000-352	Administrative Fund	-	-	-	-	18,000
13-8000-354	Punch List Follow Up Items	-	-	-	-	12,072
13-8000-834	Police Facility	-	-	-	215	-
13-8000-815	Splash Pad - Neuman Homes	-	-	-	8,851	-
13-8000-836	Cemetery Maint/Improvements	850	-	-	-	-
13-8000-839	Airport Road Property Taxes	8,472	12,381	17,013	-	-
13-8000-840	Airport Road Utilities/Culvert Phase I&II	228	259	106,954	-	25,000
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 21,768	\$ 12,640	\$ 161,647	\$ 17,190	\$ 283,572
13-8000-908	Transfer to/from General Fund	\$ 53,175	\$ -	\$ -	\$ -	\$ -
13-8101	Transfers from Other Funds	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS		\$ 74,943	\$ 12,640	\$ 161,647	\$ 17,190	\$ 283,572
BEGINNING CASH BALANCE		\$ 708,269	\$ 794,272	\$ 906,490	\$ 906,490	\$ 982,160
ENDING CASH BALANCE		\$ 794,272	\$ 906,490	\$ 667,274	\$ 982,160	\$ 793,388
RESERVED FUNDS - DUE TO OTHERS						
ENDING AVAILABLE CASH BALANCE		\$ 794,272	\$ 906,490	\$ 667,274	\$ 982,160	\$ 793,388

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TIF

PROPOSED FY 2027 BUDGET

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

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

LIBRARY**PROPOSED FY 2027 BUDGET**

DESCRIPTION	FYE 2025 ACTUAL	FYE 2026 BUDGETED	FYE 2026 PROJECTED	FYE 2027 PROPOSED
BEGINNING CASH ON HAND	\$ 155,998	\$ 155,993	\$ 183,182	\$ 178,801
INCOME				
Property Taxes	\$ 282,198	\$ 296,803	\$ 297,559	\$ 310,686
Donations	11,141	-	4,644	1,500
Per Capita Grant	-	6,487	6,487	6,487
Endowment Funds			9,031	9,031
Other Revenue	7,881	5,110	1,301	1,500
Interest Income	2,249	-	-	-
TOTAL FUND AVAILABLE	\$ 303,469	\$ 308,400	\$ 319,022	\$ 329,204
EXPENSES				
Salaries & Wages	\$ -	\$ 195,000	\$ 195,000	\$ 204,750
IMRF	-	12,000	12,000	12,000
Health Insurance	-	-	1,500	1,500
Payroll Tax	-	15,000	15,000	15,000
Audit	-	2,200	2,200	2,200
Professional Fees	-	200	200	200
Utilities	-	6,500	7,500	7,500
Maintenance & OP	-	500	11,803	500
Office Expense	-	25,000	25,000	25,000
Circulation Materials	-	25,000	25,000	25,000
Insurance	-	7,000	7,000	8,300
Miscellaneous Expense	-	200	200	200
Capital Outlay	-	1,000	1,000	1,000
Emergency Fund	-	1,000	1,000	1,000
Programs	-	12,000	18,000	18,000
Workman's Comp	-	1,000	1,000	1,000
	276,285	-	-	-
TOTAL EXPENSES	\$ 276,285	\$ 303,600	\$ 323,403	\$ 323,150
ENDING CASH ON HAND	\$ 183,182	\$ 160,793	\$ 178,801	\$ 184,855

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



Town of Cortland

Board of Trustees Town Board Meeting

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

March 23, 2026 at 7:00 PM

MINUTES

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

Mayor Pietrowski called the regular meeting of the Board of Trustees to order at 7:00 p.m. The Pledge of Allegiance was recited and roll was called showing as present Trustees Corson, Fioretto, Haier, Siewierski, Stone and Olson. Quorum was present. Also present were Town Clerk Cheryl Aldis, Attorney Kevin Buick, Director of Public Works Joel Summerhill, Police Commander Bruce VanWankum, Julie Thomsen, Lauterbach & Amen, and Deputy Clerk Catherine Koks.

APPROVAL OF AGENDA

Trustee Corson moved and Trustee Haier seconded a motion to approve the agenda as amended with the addition of item #4 under New Business for the presentation of the proposed FY2027 budget. Unanimous voice vote carried the motion.

PUBLIC WISHING TO SPEAK

There was no public present.

CONSENT AGENDA

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

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

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

Roll call vote:

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

Nay: None

Absent: None Motion carried.

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

2. Approve Intergovernmental Agreement for the Provision of Joint Salt Purchasing with DeKalb County for the Town of Cortland for the 2026-2027 winter season

Trustee Corson moved to Approve Intergovernmental Agreement for the Provision of Joint Salt Purchasing with DeKalb County for the Town of Cortland for the 2026-2027 winter season, seconded by Trustee Haier.

Public Works Director Summerhill reported the department has used 350 tons of salt with approximately 3 truckloads remaining. He stated the salt price for next season is an unknown factor at this time.

Roll call vote:

Yeas: Trustees Stone, Siewierski, Corson, Fioretto, Olson and Haier

Nays: None

Absent: None Motion carried.

3. Approval of an Amendment of the Public Comment Policy. *If approved this policy is making a small housekeeping change which removes the requirement for a speakers address.*

Trustee Olson moved to approve the amendment of the Public Comment Policy; removing the requirement of a speakers address; seconded by Trustee Stone.

Roll call vote:

Yeas: Trustees Stone, Siewierski, Corson, Fioretto, Olson, and Haier

Nays: None

Absent: None Motion carried.

4. Review of Proposed FY2027 budget - Julie Thomsen, Lauterbach & Amen

Ms. Thomsen submitted a draft FY2027 budget to the table. She reviewed the document with the board. Notes from Finance:

- FY2027 Budget has a deficit of \$824K in the General Fund which brings the end of the year fund balance to (\$479,800). The overall budget is using \$629,315 in total fund balance leaving an ending fund balance of \$9,298,668. We are suggesting the board approve a \$1M transfer out of the Capital Improvement Fund to the General Fund for the FY2027 budget. The Capital reserves are 75% of operations and there is no reserve in the General Fund.
 - a. \$1M transfer from the Capital fund to the General fund. This will leave \$400K in the general fund reserve at the end of FY2027
 - b. Move the non-home rule sales tax from the Capital Fund to the General fund (about \$230,000 for FY2027 budget)
 - c. Allocate Brandy's salary to be 77% in the Engineering Department/16.5% in the Water Fund and 16.5% in the Wastewater Fund.
 - d. Allocate Julie's salary to be 60% in the General Fund/20% in Water Fund/20% in Wastewater Fund.
- There is a police vehicle budgeted for 2027 in the amount of \$70K and will be funded out of the Capital Improvement Fund. This amount seems low and should include the retrofitting expenses. There are 5 squad cars currently. All 5 police officers are not on the schedule at the same time. Thomsen asked, what are the intended uses of the 5 squad cars along with the purchase of a 6th car?
- Police Union Contract has taken a toll on the police budget in the General Fund. The shift differential pay, officer in charge pay and overtime have been costly. Thomsen asked, can staffing be done differently to help reduce the amount of overtime the

officers are receiving as well as the officer in charge pay? What can be done to reduce the amount of shift differential pay that is occurring? There are only 6 times on the police schedule where part time officers are scheduled. Can the hiring of more part-time officers be done?

- If more part time officers are scheduled, the police salary budget can be decreased and the part time officer budget can be increased.
- Salary increases for supervisory staff across the Town have impacted the General Funds budget for the past year and a half.
- Budget reductions were made, where possible, across all departments and funds for Cortland.
- Utility Billing will occur May 4th. Is it agreed the Town will go to 8 ½ x 11 paper bills? The folding machine will aid in the process of utility billing. The new bills will have to be stuffed, and envelopes stamped with the bulk rate stamp. Do we need to order more window envelopes?
- Finance will need to contact Caselle Civic to change the utility bills to 8 ½ x 11 if this is agreed upon. We will add a message to the bill encouraging e-bills and auto payments. If the resident selects e-bills, we would like them to also select no paper invoices. The resident/customer has to enroll in e-bills and sign up for no paper invoices.
- Cortland has heard from IPBC regarding health insurance quotes. The quote deadline has been set for the end of March.
- Management should encourage employees to take vacation time. Even if the personnel policy was changed, and hours over a set limit rolled into Sick, there is a limit on how much sick time can accrue. Some employees would max out that bank as well.
- Does the Town have plans to bring new businesses? With Camping World and the fence company no longer in Cortland, the sales use tax revenue has decreased for FY2026.

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

There was no unfinished business.

COMMENTS

5. Statements of Economic Interest have been sent to each REQUIRED staff and Trustees town e-mail and need to be filed electronically with the county by May 1, 2026. Failure to file this statement by the due date will result in a daily fine until the statement is received.

Mayor Pietrowski reviewed the requirements of the Statements of Economic Interest with the board and reiterated that beginning this year these are electronic filings and must be done by May 1, 2026, or penalties will apply.

6. Illinois Association of Chiefs of Police statewide recognition was awarded to Officer Robert Harris for his outstanding investigative work in a complex child exploitation case that ultimately resulted in multiple arrests across several states.

Mayor Pietrowski reported on the honor to be bestowed upon Cortland Officer Robert Harris as the Illinois Association of Chiefs of Police selection as the

2026 Officer of the Year.

Commander VanWankum stated that in his career he has never previously personally known a recipient of this statewide award. He stated that he would provide more information once the award has been officially published.

PARKS ADVISORY COMMITTEE REPORT

Trustee Fioretto gave a brief report of committee work. She stated that they had ideas for this years potential work. However, after the budget review she feels this may hinder plans. They are attempting to develop community outreach and encourage participation of other people. They would like to build Legacy Park.

DEPARTMENT HEAD REPORTS

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

There were no questions or comments regarding the written reports.

Mr. Summerhill reported that Well #1 has a new pump and motor to be installed. It was less expensive than abandoning the well and mitigation of the radium removal equipment. Well #4 will have its column pipe pulled to learn why its production is down. Pine Street lift Station had rotted conduit which which shorted the the power cables to the pump and breaker. A spare pump was installed and All Around Pumping serviced the lift station. No residences were impacted. Mr. Summerhill reported that this lift station is 50 years old and will need to be replaced. The approximate cost is 1 million dollars.

MAYOR'S REPORT

Mayor Pietrowski reported that the Cortland Lions Club Easter Egg Hunt will be held on Friday, April 3rd from 5:30 to 7:45 p.m.

ADJOURN TO EXECUTIVE SESSION

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

Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

Exception to Open Meeting Act 5 ILCS 120/2 (c) (21))

Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06.

Trustee Corson moved and Trustee Fioretto seconded a motion to adjourn to executive session under the exceptions: **Exception to Open Meeting Act 5 ILCS 120/2 (c) (11))** *Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting;* and **Exception to Open Meeting Act 5 ILCS 120/2 (c) (21))** *Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06.*

Board of Trustees
March 23, 2026

Yea: Trustees Stone, Siewierski, Corson, Fioretto, Olson, and Haier
Nays: None
Absent: None Motion carried. 7:50 p.m.

RECONVENE OPEN SESSION

Open session of the regular meeting of the Board of Trustees was reconvened at 8:14 p.m. with the following in attendance: Trustees Corson, Fioretto, Haier, Siewierski, Stone and Olson. Also present were Mayor Pietrowski, Attorney Kevin Buick, Director of Public Works Joel Summerhill, Town Clerk Cheryl Aldis, and Deputy Clerk Catherine Koks.

POSSIBLE RELEASE OF CLOSED EXECUTIVE SESSION MEETING MINUTES THROUGH MOTION

Trustee Corson moved and Trustee Fioretto seconded a motion to continue to hold seven (7) sets of Closed Session minutes; namely, June 14, 2021, May 22, 2023, September 11, 2023, January 22, 2024, November 25, 2024, March 10, 2025, and June 23, 2025.

Roll call vote:

Yea: Trustees Stone, Siewierski, Corson, Fioretto, Olson, and Haier
Nay: None
Absent: None Motion carried.

ADJOURNMENT

With no further business to discuss a motion for adjournment was entered by Trustee Siewierski and seconded by Trustee Haier. Unanimous voice vote carried the motion. The meeting adjourned at 8:15 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
April 13, 2026

MINUTES

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

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

APPROVAL OF AGENDA

Trustee Stone moved and Trustee Haier seconded a motion to approve the agenda as presented. Unanimous voice vote carried the motion.

PUBLIC WISHING TO SPEAK

There was no public present.

CONSENT AGENDA

There was no consent agenda presented.

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

1. Consideration of Ordinance 2026-XX, An Ordinance Modifying Title 9 "Zoning Regulations", Chapter 2 "Definitions", Section 2 "Selected Definitions" And Title 9 "Zoning Regulations", Chapter 3 "Miscellaneous Zoning Regulations", Section 7 "Permitted Uses By District", G " Other Uses", In The Town Of Cortland, DeKalb County, Illinois *(If approved this change allows for outdoor storage in all C-2 Commercial zoned districts)*

Trustee Fioretto made a motion, seconded by Trustee Haier, to approve An Ordinance Modifying Title 9 "Zoning Regulations", Chapter 2 "Definitions", Section 2 "Selected Definitions" And Title 9 "Zoning Regulations", Chapter 3 "Miscellaneous Zoning Regulations", Section 7 "Permitted Uses By District", G " Other Uses", In The Town Of Cortland, DeKalb County, Illinois.

Board members asked Engineer Williams for clarification on the proposed changes. Williams explained that she had advised the applicant to file for the text amendment because the current code did not have an appropriate definition for them to operate their business under in the C2 Zoning definition. The proposed changes more clearly define the use "Outdoor Storage".

Roll Call vote

Yeas: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nays: Trustee Corson

Absent: None

Abstain: None

Motion Carried

Ord. 2026-04

2. Consider a motion to RATIFY the Mayor's signature on the Statement of Work pursuant to the Master Professional Services Agreement dated March 16, 2026, between Sikich and the Town of Cortland for the FY2026 Audit

Trustee Haier made a motion, seconded by Trustee Fioretto, to ratify the Mayor's signature on the Statement of Work pursuant to the Master Professional Services Agreement dated March 16, 2026, between Sikich and the Town of Cortland for the FY26 Audit.

Trustees asked what the document was for. Trustee Siewierski clarified with Ms. Thomsen that the fee for the annual audit that appears on the statement of work was \$23,350.00.

Roll Call Vote

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

Nays: None

Absent: None

Abstain: None

Motion Carried

3. Cortland Fire Protection District - Chief Trent Moser, Trustee Mark Yaeger
Discussion of fire station expansion project and TIF funding.

Cortland Fire Chief Trent Moser presented general details for the proposed expansion of the Fire Station. They are hoping to break ground in September or October 2026. A survey of the lot next to the station has been completed and vendors have been sourced and approved. The addition would be 120ftx70ft and will include space for six new bays, three office spaces and a receptionist area. The older section of the station will be renovated and reorganized into a new bunk space, a gear room, and will also feature a new exhaust system. The anticipated cost of the project is \$3 million dollars. The department has funds in a capital fund but anticipates a drop in that fund balance this year after payment for other committed projects.

Fire Board Trustee Mark Yaeger presented more specific financial details related to the project. The Fire Department plans to ask the Town Board to allocate TIF funds for this project in the amount of \$300,000 a year for the next six years to help finance the project. He stated that property tax allocations (approximately \$476,575, payable in 2026, each for Corporate (fire service) and Ambulance, approximately \$953,152 total). Corporate line pays for equipment and repair, with Ambulance line paying for training and salaries for the staff members. Currently the Fire Department is unable to support full-time staff through tax funding alone.

4. Discussion only - Electric Scooter and Bicycle Regulations

Mayor Pietrowski mentioned some possible changes coming to Illinois State Statutes regarding Electric Bicycle and Scooter usage. He had been asked by a group of concerned residents to consider an ordinance to also address the issue, but he would like to hold off on doing anything locally until there is more clarity on the changes to the State Statutes.

Chief Dargis stated that he was in favor of an "Educate Before Enforce" approach to the issue and provided the board with some examples from another community. He stated that education of parents is a form of enforcement and officers on the street would also educate young people that were stopped for non-compliance before writing a ticket. Board members discussed issues regarding liability, safety, and whether enacting a local ordinance would put too many restrictions on the use of the equipment.

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

5. FY2027 Budget Discussion

Julie Thomsen of Lauterbach & Amen presented some changes that were made to the proposed FY 27 budget. The Travel and Training budgets for all departments have been reduced and the annual donation to the Lions Club is proposed to be reduced from \$20,000 to \$10,000. Trustee Corson had concerns about the reduction to the donation to the Lions Club and he stated he would like to see more businesses be brought to the community to offset the losses from the departure of some larger businesses. He stated that without the full \$20,000 donation, Cortland Fest could not go on as scheduled.

Thomsen also reported that the final tax computation has been received and revenues were updated accordingly.

Trustee Olsen asked about the status of TIF funds allocated for the old school renovation.

The final FY27 Budget will be voted on at the April 27, 2026, Town Board Meeting.

COMMENTS

Trustee Corson asked the board to seriously reconsider the reduction in the donation to the Lions Club.

MAYOR'S REPORT

Mayor Pietrowski reported that the Lions Club had asked about assistance with the purchase of a new roof for the Lions Den using TIF funds. Clerk Aldis added that she had been in touch with the TIF attorneys (Jacob & Klein) to determine what levels of assistance the Lions Club would be eligible for and to obtain the proper paperwork to apply. She explained that an agreement would need to be made between the Town and the Lions Club. The amount of the project is approximately \$18,715.00. The Town could approve an agreement that covers up to \$10,500 (75% of the total approved expenditures) of that amount. Aldis asked the trustees to come to a consensus about if they wish to help and what amount to include on the paperwork.

Trustees Stone and Haier recused themselves from all TIF discussion participation and voting.

Trustees Corson, Olsen, Fioretto, and Siewierski discussed at what level the Town would be willing to help the Lions Club with the project.

Trustees came to a consensus that they would like to move forward with an agreement at the maximum amount of assistance (75%, \$10,500). Clerk Aldis will be in touch with Jacob & Klein to draw up paperwork for board consideration.

Mayor Pietrowski also brought forward research and information gathered and analyzed by the Clerk's office about the Community Text Notification products. The report showed various programs that were available along with features. The board will see an agenda item on this at the future meeting.

Pietrowski also announced that the next board meeting would likely be held at the Lions Den due to an anticipated large crowd.

ADJOURNMENT

With no further business to discuss, Trustee Siewierski moved to adjourn, seconded by Trustee Fioretto. Unanimous voice vote carried the motion. The meeting adjourned at 7:52pm

Respectfully submitted,

Catherine Koks, RMC
Deputy Town Clerk

DRAFT

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
03/06/26	45213	ALL AROUND PUMPING SERVIC	022426 PUMPED WATER-PINE & ASPE	37098	06-7300-243	M&O: SEWER PLANT	1,775.00
03/06/26	45214	AMAZON CAPITAL SERVICES	020426 RECORD BOOK	111-0349023-	07-7400-311	OFFICE EXPENSE	37.30
03/06/26	45214	AMAZON CAPITAL SERVICES	021026 HI VISIBILITY SHIRTS-NOAH	111-2065281-	07-7400-198	UNIFORMS	78.79
03/06/26	45214	AMAZON CAPITAL SERVICES	020426 POWERSTAR BATTERY	111-7095798-	01-6100-351	OFFICE EQUIP & MAINT	24.13
03/06/26	45214	AMAZON CAPITAL SERVICES	020426 BATTERIES	111-8242910-	01-6100-351	OFFICE EQUIP & MAINT	160.43
03/06/26	45214	AMAZON CAPITAL SERVICES	022526 WIRELESS MOUSE-JEFF	111-9578893-	07-7400-311	OFFICE EXPENSE	12.99
03/06/26	45214	AMAZON CAPITAL SERVICES	021326 PAPER FOLDING MACHINE	112-2328167	01-6000-812	CAP OUTLAY: EQUIP & FURN	598.99
03/06/26	45214	AMAZON CAPITAL SERVICES	020326 DESK PAD CALENDAR-CHIEF	113-5680684	01-6200-312	OFFICE SUPPLIES	16.75
03/06/26	45214	AMAZON CAPITAL SERVICES	020226 IPHONE CAR CHARGER	114-2682434	01-6200-240	EQUIPMENT PURCHASES & MAINT	37.99
03/06/26	45214	AMAZON CAPITAL SERVICES	021126 SPACE HEATERS	114-3449899	01-6200-312	OFFICE SUPPLIES	56.00
03/06/26	45214	AMAZON CAPITAL SERVICES	020226 PENS	114-3724981	01-6200-312	OFFICE SUPPLIES	43.00
03/06/26	45214	AMAZON CAPITAL SERVICES	020926 ACCORDION FILE	114-7430910	01-6200-312	OFFICE SUPPLIES	34.55
03/06/26	45214	AMAZON CAPITAL SERVICES	020926 FLAG PATCHES	114-9127967	01-6200-198	UNIFORMS	41.73
03/06/26	45215	BOCKMAN'S TRUCK & FLEET	022326 SAFETY STICKER-'97 FORD S	64551	01-6100-241	VEHICLE & EQUIPMENT MAINT.	59.00
03/06/26	45216	COMED	022426 ACCT#7675375000	022426-3750	01-6100-219	ELECTRIC - STREET LIGHTS	2,856.56
03/06/26	45217	COMED	022426 ACCT#1257391222	022426-3912	01-6100-219	ELECTRIC - STREET LIGHTS	191.20
03/06/26	45218	DEKALB COUNTY CONV & VISI	020926 DEKALB CO VISITORS PARTN	344	03-6500-726	DONATIONS- COMMUNITY AGENCIES	500.00
03/06/26	45219	ELLIOTT & WOOD INC	022526 WATERMAIN BREAK REPAIR	16791	07-7400-243	M&O: WELL SYSTEM	17,770.87
03/06/26	45220	ENVISION HEALTHCARE LLC	030126 ADMINISTRATION FEES	261204	01-6000-131	EMPLOYEE HEALTH INSURANCE	153.00
03/06/26	45221	FERGUSON WATER WORKS	022426 15 MTL BAND	0545967	01-6100-224	STREET REPAIR MATERIALS	37.46
03/06/26	45222	FLOCK GROUP INC	022226 FALCON-YR 2 OF 24 MONTH T	87575	01-6200-321	DUES & SUBSCRIPTIONS	15,000.00
03/06/26	45223	FOSTER & BUICK	021926 2025 OFFICER GRIEVANCE	67154	01-6200-512	LEGAL - UNION	87.50
03/06/26	45223	FOSTER & BUICK	021926 IEPA ISSUE REGARDING WWT	67154	06-7300-311	OFFICE EXPENSE	437.50
03/06/26	45223	FOSTER & BUICK	021926 2026 ADJUDICATION	67154	01-6200-212	ADJUDICATION	262.50
03/06/26	45223	FOSTER & BUICK	021926 2026 ORDINANCES & RESOLU	67154	01-6000-211	LEGAL EXPENSE	875.00
03/06/26	45223	FOSTER & BUICK	021926 2026 GENERAL COUNSEL	67154	01-6000-211	LEGAL EXPENSE	1,706.25
03/06/26	45223	FOSTER & BUICK	021926 2026 FOIA REQUESTS	67154	01-6000-211	LEGAL EXPENSE	1,137.50
03/06/26	45224	GARLISCH AUTOMOTIVE SERVI	022026 TIRE PRESSURE SENSOR	9480	01-6200-241	VEHICLE MAINTENANCE	259.96
03/06/26	45225	IL ASSN OF CHIEFS OF POLICE	100125 MEMBERSHIP RENEWAL	20331	01-6200-321	DUES & SUBSCRIPTIONS	130.00
03/06/26	45226	IL DEPARTMENT OF AGRICULT	022426 3 YR PEST CONTROL LICENS	022426-J LE	01-6100-331	TRAVEL AND TRAINING	180.00
03/06/26	45227	IL DEPARTMENT OF AGRICULT	022426 3 YEAR PEST CONTROL LICE	022426-J SU	01-6100-331	TRAVEL AND TRAINING	180.00
03/06/26	45228	ILLINOIS COUNCIL OF POLICE	022826 UNION DUES-FEBRUARY 2026	022826	01-2140	UNION DUES	230.00
03/06/26	45229	LAUTERBACH & AMEN LLP	030126 PROFESSIONAL SERVICES-FE	115566	01-6000-214	AUDIT & ACCOUNTING FEES	9,991.14
03/06/26	45229	LAUTERBACH & AMEN LLP	030126 PROFESSIONAL SERVICES-FE	115566	06-7300-213	OTHER CONSULTING FEES	1,563.54
03/06/26	45229	LAUTERBACH & AMEN LLP	030126 PROFESSIONAL SERVICES-FE	115566	07-7400-213	OTHER CONSULTING FEES	2,345.32
03/06/26	45230	LE PRINT EXPRESS	022526 ZONING MAPS	50848	01-6300-315	COPIES & PRINTING	25.00
03/06/26	45231	LITHO SPECIALISTS	021926 LASER BILLS WITH BACKER	IS34480	07-7400-311	OFFICE EXPENSE	253.00
03/06/26	45231	LITHO SPECIALISTS	021926 LASER BILLS WITH BACKER	IS34480	06-7300-311	OFFICE EXPENSE	253.00
03/06/26	45232	MENARDS	021926 CAN, TUBING, CLAMP, COUPLI	51542	07-7400-243	M&O: WELL SYSTEM	102.22

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03/06/26	45232	MENARDS	022526 SAND IN A TUBE	51918	06-7300-243	M&O: SEWER PLANT	16.40
03/06/26	45233	METRONET	022826 ACCT#1519708	022826	06-7300-311	OFFICE EXPENSE	49.95
03/06/26	45233	METRONET	022826 ACCT#1519708	022826	07-7400-311	OFFICE EXPENSE	49.95
03/06/26	45234	MILLER, CANFIELD, PADDOCK	030426 WW TREATMENT PLANT ISSU	1731741	06-7300-211	LEGAL/COLLECTION EXPENSE	1,575.00
03/06/26	45235	MUNICIPAL CLERKS OF IL	022726 MCI SPRING SEMINAR-C ALDI	022726	01-6000-331	TRAVEL & TRAINING	100.00
03/06/26	45235	MUNICIPAL CLERKS OF IL	022726 MCI SPRING SEMINAR-C KOK	022726-1	01-6000-331	TRAVEL & TRAINING	100.00
03/06/26	45236	NICOR	021626 250 S HALWOOD ST	021626	01-6100-316	UTILITIES	1,587.78
03/06/26	45236	NICOR	021626 156 E NORTH AVE	021626	06-7300-221	UTILITIES	260.99
03/06/26	45236	NICOR	021726 54 MARY ALDIS LN	021726	01-6100-316	UTILITIES	837.29
03/06/26	45236	NICOR	021726 59 S SOMONAUK RD	021726	01-6100-316	UTILITIES	352.29
03/06/26	45236	NICOR	021726 238 E CORTLAND CENTER RD	021726	06-7300-221	UTILITIES	68.44
03/06/26	45236	NICOR	021726 91 N SPRUCE ST	021726	07-7400-221	UTILITIES	233.09
03/06/26	45236	NICOR	021726 100 S LLANOS ST	021726	07-7400-221	UTILITIES	974.56
03/06/26	45236	NICOR	021726 227 S SOMONAUK RD	021726	07-7400-221	UTILITIES	316.66
03/06/26	45237	OFFICE PRO	022026 PAPER & ENVELOPES	759241-0	01-6000-312	OFFICE SUPPLIES	195.81
03/06/26	45238	PACE ANALYTICAL SERVICES L	123125 WATER TESTING	2538786	07-7400-345	CHEMICALS & TESTING	584.50
03/06/26	45238	PACE ANALYTICAL SERVICES L	123125 WATER TESTING	2538786	06-7300-345	WASTEWATER TESTING	2,099.40
03/06/26	45239	PRINCIPAL LIFE INSURANCE C	021526 ACCT. 1048895-10001	021526	01-2100	HEALTH INS WITHHELD	331.25
03/06/26	45240	SCHAIBLE, STEPHEN	022426 CRIME SCENE INVESTIGATIO	022426	01-6200-331	TRAVEL & TRAINING	80.81
03/06/26	45241	SHAW MEDIA	022826 HEARING NOTIFICATIONS	0226100251	01-6300-215	ZONING ADM: REIMBURSABLE	183.52
03/06/26	45242	SWEDBERG ELECTRIC INC	022626 WELL #11-PUMP CONTACTOR	19044	07-7400-243	M&O: WELL SYSTEM	1,390.43
03/06/26	45243	USABLUEBOOK	021026 FULL DISCLOSURE SIGNS	INV0095962	07-7400-243	M&O: WELL SYSTEM	301.59
03/06/26	45243	USABLUEBOOK	021026 SYNTHETIC BLOWER, PAPER	INV0095962	06-7300-243	M&O: SEWER PLANT	474.87
03/06/26	45244	VERIZON CONNECT FLEET US	030226 VEHICLE TRACKING SUBSCRI	3240000905	01-6100-314	TELEPHONE	87.25
03/06/26	45245	VERSATERM PUBLIC SAFETY U	011226 VISUAL LABS SOFTWARE SUB	INV41-03171	01-6200-321	DUES & SUBSCRIPTIONS	1,183.26
03/06/26	45245	VERSATERM PUBLIC SAFETY U	011226 VISUAL LABS SOFTWARE SUB	INV41-03171	01-1350	PREPAIDS	8,282.82
03/06/26	45246	VIKING CHEMICAL COMPANY	022426 SODIUM HYPOCHLORITE SOL	194218	07-7400-345	CHEMICALS & TESTING	1,110.50
03/06/26	45247	WARD, MURRAY, PACE & JOHN	022826 CASE#2024SC555-S SCHAIBL	022826	01-2120	MISC DEDUCTION WITHHELD	1,210.02
03/06/26	45248	WATER REMEDIATION TECHNO	030126 WATER TREATMENT-W3	025365	07-7400-222	RADIUM REMOVAL PROCESSING	6,924.72
03/06/26	45248	WATER REMEDIATION TECHNO	030126 WATER TREATMENT-W4	025366	07-7400-222	RADIUM REMOVAL PROCESSING	3,028.67
03/06/26	45249	XEROX FINANCIAL SERVICES	022426 CONTRACT #K-70938-01	IN6365817	01-6200-315	COPIES & PRINTING	56.03
03/18/26	45250	ADVANCED AUTOMATION AND	031126 WELL 4 SPEED CONTROL, WI	26-5241	07-7400-311	OFFICE EXPENSE	360.00
03/18/26	45251	AT&T MOBILITY	022526 WIRELESS #287297264277	2872972642	01-6200-314	TELEPHONE	557.68
03/18/26	45252	CASEY'S BUSINESS MASTERC	030526 FUEL	030526	01-6200-371	GAS & PETROLEUM	117.67
03/18/26	45252	CASEY'S BUSINESS MASTERC	030526 FUEL	030526	01-6100-371	FUEL	32.92
03/18/26	45253	CATALIS PWE	031226 WEBSITE MANAGEMENT 3/26-	INV3083712	01-6000-351	OFFICE EQUIP/MAINT/SOFTWARE	210.67
03/18/26	45253	CATALIS PWE	031226 WEBSITE MANAGEMENT 3/26-	INV3083712	01-1350	PREPAIDS	1,053.38
03/18/26	45254	COMED	022726 ACCT#8834093000	022726-0930	01-6100-316	UTILITIES	58.80
03/18/26	45255	COMED	022726 ACCT#2884133000	022726-1330	01-6100-316	UTILITIES	51.47

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03/18/26	45256	COMED	022726 ACCT#9332732000	022726-7320	01-6100-316	UTILITIES	42.58
03/18/26	45257	COMED	022726 ACCT#1518843000	022726-8430	01-6100-219	ELECTRIC - STREET LIGHTS	36.05
03/18/26	45258	COMED	022726 ACCT#7752852000	022726-8520	01-6100-316	UTILITIES	55.34
03/18/26	45259	COMED	030226 ACCT#9931174000	030226-1740	06-7300-221	UTILITIES	66.23
03/18/26	45260	COMED	030226 ACCT#0282314000	030226-3140	06-7300-221	UTILITIES	172.77
03/18/26	45261	COMED	030226 ACCT#4239393000	030226-3930	06-7300-221	UTILITIES	43.74
03/18/26	45262	COMED	030226 ACCT#3842452000	030226-4520	07-7400-221	UTILITIES	1,331.36
03/18/26	45263	COMED	030226 ACCT#3761543000	030226-5430	07-7400-221	UTILITIES	7,627.82
03/18/26	45264	COMED	030226 ACCT#1157557000	030226-5570	06-7300-221	UTILITIES	174.70
03/18/26	45265	COMED	030226 ACCT#2751575000	030226-5750	07-7400-221	UTILITIES	358.07
03/18/26	45266	COMED	030226 ACCT#6486757000	030226-7570	06-7300-221	UTILITIES	85.77
03/18/26	45267	COMED	030226 ACCT#6348930100	030226-9301	06-7300-221	UTILITIES	13,883.79
03/18/26	45268	COMED	030226 ACCT#1103985000	030226-9850	06-7300-221	UTILITIES	280.83
03/18/26	45269	COMED	030326 ACCT#1589242222	030326-2422	07-7400-221	UTILITIES	62.10
03/18/26	45270	COMED	030326 ACCT#4603382222	030326-3822	13-8000-840	AIRPORT ROAD UTILITIES	27.19
03/18/26	45271	COMED	030526 ACCT#5627704000	030526-7040	06-7300-221	UTILITIES	46.38
03/18/26	45272	CONSERV FS INC	030326 DIESELEX GOLD UTLRA LS CL	122017707	01-6100-371	FUEL	596.46
03/18/26	45273	COPS INC	102925 UNIFORM ITEMS- B SAWYER	13588	01-6200-199	UNIFORM ALLOWANCE	81.79
03/18/26	45273	COPS INC	123025 UNIFORM ITEMS-B SAWYER	13616	01-6200-199	UNIFORM ALLOWANCE	143.88
03/18/26	45273	COPS INC	012126 UNIFORM ITEMS- R HARRIS	13626	01-6200-199	UNIFORM ALLOWANCE	37.49
03/18/26	45274	DEKALB LAWN & EQUIPMENT C	020326 RECOIL ROPE	105258	01-6100-258	FORESTRY	700.92
03/18/26	45275	ENGINEERING RESOURCE ASS	030926 INV PERIOD 2/1/26-2/28/26	030926	13-8000-840	AIRPORT ROAD UTILITIES	8,139.17
03/18/26	45276	FLOW TECHNICS INC	030426 PINE ST L5 EMERGENCY REP	INV26-00009	06-7300-243	M&O: SEWER PLANT	2,410.00
03/18/26	45276	FLOW TECHNICS INC	030926 PINE ST L5 EMERGENCY REP	INV26-00011	06-7300-243	M&O: SEWER PLANT	165.00
03/18/26	45276	FLOW TECHNICS INC	030926 PINE ST L5 EMERGENCY REP	INV26-00011	06-7300-243	M&O: SEWER PLANT	3,393.24
03/18/26	45276	FLOW TECHNICS INC	030926 PINE ST L5 EMERGENCY REP	INV26-00011	06-7300-243	M&O: SEWER PLANT	2,449.00
03/18/26	45277	GRAINGER	022626 CORDLESS ROTARY HAMMER	9823174512	01-6100-227	SMALL EQUIPMENT PURCHASES	750.50
03/18/26	45278	HICKSGAS - DEKALB	030926 PROPANE	U1085867	06-7300-221	UTILITIES	337.94
03/18/26	45278	HICKSGAS - DEKALB	030926 PROPANE	U1085868	01-6100-316	UTILITIES	266.90
03/18/26	45279	MENARDS	030226 SENSATIONAL 1 DR, LUBRICA	52170	01-6100-241	VEHICLE & EQUIPMENT MAINT.	81.57
03/18/26	45279	MENARDS	030226 PVC & MISC	52177	06-7300-243	M&O: SEWER PLANT	469.34
03/18/26	45279	MENARDS	030426 CRACK RESISTANT CONCRET	52300	06-7300-243	M&O: SEWER PLANT	40.44
03/18/26	45280	MERRY MAIDS	030226 CLEANING-2/6/26	WO-9645354	01-6100-242	TOWN HALL MAINTENANCE	93.00
03/18/26	45280	MERRY MAIDS	030226 CLEANING-2/20/26	WO-9665886	01-6100-242	TOWN HALL MAINTENANCE	93.00
03/18/26	45281	NAPA AUTO PARTS	020326 WINDSHIELD WASH, SYNTH	974118	01-6200-241	VEHICLE MAINTENANCE	157.08
03/18/26	45282	NCPERS GROUP LIFE INS	030126 COVERAGE 4/1-4/30/26	9231042026	01-2130	LIFE INSURANCE WITHHELD	112.00
03/18/26	45283	PIRTEK ROCKFORD	030326 HYDRO HOSE ON VACTRO	RF-S011335	06-7300-241	M&O: VEH & EQUIP	79.24
03/18/26	45284	SHODEEN HOMES	022726 REFUND OVERPAYMENT-ACC	022726	07-1300	ACCOUNTS RECEIVABLE	75.37
03/18/26	45285	SUPERIOR DIESEL INC. 2	031226 STARTER-'17 FREIGHTLINER	W 1-31112	01-6100-241	VEHICLE & EQUIPMENT MAINT.	1,389.91

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03/18/26	45286	USABUEBOOK	030326 VITASTIM, GREASE DEGRADE	INV0097878	06-7300-345	WASTEWATER TESTING	1,781.09
03/18/26	45287	VERIZON WIRELESS	030126 MOBILE BROADBAND SERVIC	6137435688	01-6000-314	TELEPHONE	88.64
03/18/26	45287	VERIZON WIRELESS	030126 MOBILE BROADBAND SERVIC	6137435688	01-6300-314	TELEPHONE	185.91
03/18/26	45287	VERIZON WIRELESS	030126MOBILE BROADBAND SERVIC	6137435688	07-7400-314	TELEPHONE	114.48
03/18/26	45287	VERIZON WIRELESS	030126 MOBILE BROADBAND SERVIC	6137435688	06-7300-314	TELEPHONE	69.39
03/18/26	45287	VERIZON WIRELESS	030126 MOBILE BROADBAND SERVIC	6137435688	01-6100-314	TELEPHONE	223.92
03/18/26	45288	WATER PRODUCTS CO	030626 FLANGE TEE	0334339	06-7300-243	M&O: SEWER PLANT	391.80
03/18/26	45288	WATER PRODUCTS CO	031226 KAMSTRUP COMPOSITE MET	0334466	07-7400-811	CAP OUTLAY: CONSTRUCT	5,300.00
03/31/26	5274	ENVISION HEALTHCARE LLC	030926 EMPLOYEE HRA REIMIBURSE	030926	01-6000-131	EMPLOYEE HEALTH INSURANCE	643.73
03/31/26	5275	IL OFFICE, STATE FIRE MARSH	031126 LIFT REGISTRATION	20074518	01-6100-242	TOWN HALL MAINTENANCE	76.69
03/31/26	5276	ILLINOIS ENVIRONMENTAL PR	011626 WASTEWATER PROJ#L17-5003	011626	06-7300-611	DEBT SERVICE PRINCIPAL	25,636.96
03/31/26	5276	ILLINOIS ENVIRONMENTAL PR	011626 WASTEWATER PROJ#L17-5003	011626	06-7300-621	INTEREST EXPENSE	4,836.43
03/31/26	5277	INTERMEDIA	030126 EMAIL ARCHIVING & MICROS	2603070259	01-6000-351	OFFICE EQUIP/MAINT/SOFTWARE	408.22
03/31/26	5278	MICROSOFT ONLINE	031126 ONLINE SERVICES	E0200YOFD	01-6000-351	OFFICE EQUIP/MAINT/SOFTWARE	123.75
03/31/26	5279	ZIFT, LLC	022826 PROCESSING FEES	022826	06-7300-311	OFFICE EXPENSE	250.25
03/31/26	5279	ZIFT, LLC	022826 PROCESSING FEES	022826	07-7400-311	OFFICE EXPENSE	250.25
03/31/26	5280	HUMANA INSURANCE CO	021926 EMPLOYEE VISION INS. PREM	981752061	01-2100	HEALTH INS WITHHELD	180.85
03/31/26	5281	BACKBLAZE	032626 B2 CLOUD STORAGE	C2034EBF5	01-6000-351	OFFICE EQUIP/MAINT/SOFTWARE	3.77
03/31/26	5282	ENVISION HEALTHCARE LLC	032426 EMPLOYEE HRA REIMBURSE	032426	01-6000-131	EMPLOYEE HEALTH INSURANCE	982.62
03/31/26	5283	NICP, INC	032626 CPTED-HOUSES OF WORSHIP	032626	01-6200-331	TRAVEL & TRAINING	375.00
03/31/26	5284	PITNEY BOWES PURCHASE PO	033126 POSTAGE REFILLS	031526	01-6300-351	OFFICE EXPENSE	54.63
03/31/26	5284	PITNEY BOWES PURCHASE PO	033126 POSTAGE REFILLS	031526	01-6000-313	POSTAGE	69.33
03/31/26	5284	PITNEY BOWES PURCHASE PO	033126 POSTAGE REFILLS	031526	01-6200-313	POSTAGE	26.74
03/31/26	5284	PITNEY BOWES PURCHASE PO	033126 POSTAGE REFILLS	031526	07-7400-311	OFFICE EXPENSE	149.30
03/31/26	5285	UPS DEKALB	032026 PB ELECTRONICS	032026	01-6200-240	EQUIPMENT PURCHASES & MAINT	39.07
03/31/26	5286	BLUECROSS BLUESHIELD OF I	031726 EMPLOYEE HEALTH INS-APRI	031726	01-2100	HEALTH INS WITHHELD	23,043.84
Total 03/26:							207,660.23
Grand Totals:							207,660.23

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

M = Manual Check, V = Void Check

Town of Cortland

Cash Summaries

Month Ending:

March 31, 2026

	<u>General</u>	<u>MFT</u>	<u>CIF</u>	<u>Sewer</u>	<u>Water</u>	<u>RAF</u>	<u>TIF</u>	<u>Total</u>
Beginning Cash	\$ 393,515.85	\$ 1,030,867.63	\$ 1,436,217.41	\$ 3,637,802.64	\$ 1,671,115.66	\$ 1,925,717.09	\$ 1,693,466.10	\$ 11,788,702.38
Revenue over Expenses:	\$ (67,445.10)	\$ 20,160.53	\$ 64,488.57	\$ (245.46)	\$ 193.02	\$ (9,354.48)	\$ 5,379.29	\$ 13,176.37
Receivables								
Prev month	\$ 83,950.84	\$ -	\$ 24,051.14	\$ 30,348.61	\$ 32,914.82	\$ -	\$ -	\$ 171,265.41
Current month	93,287.04	-	24,051.14	12,328.28	18,263.73	-	-	147,930.19
Change in receivables	\$ (9,336.20)	\$ -	\$ -	\$ 18,020.33	\$ 14,651.09	\$ -	\$ -	\$ 23,335.22
Less: non-expense AJE for Audit		\$ -				\$ -	\$ -	\$ -
Payables								
Prev month	\$ 31,401.61	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ 992,306.37	\$ -	\$ 1,783,124.36
Current month	\$ 30,700.92	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ 1,008,018.17	\$ -	\$ 1,798,135.47
Change in Payables	\$ (700.69)	\$ -	\$ -	\$ -	\$ -	\$ 15,711.80	\$ -	\$ 15,011.11
Ending Cash	\$ 316,033.86	\$ 1,051,028.16	\$ 1,500,705.98	\$ 3,655,577.51	\$ 1,685,959.77	\$ 1,932,074.41	\$ 1,698,845.39	\$ 11,840,225.08
Per Cash								
Trial Balance:	\$ 316,033.86	\$ 1,051,028.16	\$ 1,500,705.98	\$ 3,655,577.51	\$ 1,685,959.77	\$ 1,932,074.41	\$ 1,698,845.39	\$ 11,840,225.08

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX</u>						
01-4052	RE TAX - CORPORATE LEVY	.00	517,267.90	510,000.00	(7,267.90)	101.4
01-4055	PROPERTY TAX-POLICE	.00	223,168.44	219,000.00	(4,168.44)	101.9
01-4058	RE TAX - IMRF LEVY	.00	54,977.13	52,000.00	(2,977.13)	105.7
01-4059	RE TAX - SOC SEC LEVY	.00	51,979.06	50,000.00	(1,979.06)	104.0
	TOTAL PROPERTY TAX	.00	847,392.53	831,000.00	(16,392.53)	102.0
<u>FINES & FORFEITURES</u>						
01-4062	COURT FINES	1,009.02	5,444.49	6,500.00	1,055.51	83.8
	TOTAL FINES & FORFEITURES	1,009.02	5,444.49	6,500.00	1,055.51	83.8
<u>ROAD & BRIDGE TAX</u>						
01-4071	ROAD & BRIDGE TAX REV	45.88	15,300.94	17,500.00	2,199.06	87.4
	TOTAL ROAD & BRIDGE TAX	45.88	15,300.94	17,500.00	2,199.06	87.4
<u>BUILDING & ZONING PERMITS</u>						
01-4081	BUILDING & ZONING PERMITS	.00	250.00	60,000.00	59,750.00	.4
01-4082	ZONING PERMITS	1,011.18	4,936.18	.00	(4,936.18)	.0
01-4083	BUILDING PERMITS	23,150.00	77,842.46	.00	(77,842.46)	.0
01-4084	SITE GRADING PLAN REVIEW	1,600.00	5,700.00	.00	(5,700.00)	.0
	TOTAL BUILDING & ZONING PERMITS	25,761.18	88,728.64	60,000.00	(28,728.64)	147.9
<u>LAND/CASH REVENUE</u>						
01-4099	LAND/CASH - TOWN SERVICES	5,600.00	15,400.00	.00	(15,400.00)	.0
	TOTAL LAND/CASH REVENUE	5,600.00	15,400.00	.00	(15,400.00)	.0
<u>INCOME TAX REVENUE</u>						
01-4101	STATE INCOME TAX REVENUE	44,683.37	723,302.65	740,000.00	16,697.35	97.7
	TOTAL INCOME TAX REVENUE	44,683.37	723,302.65	740,000.00	16,697.35	97.7

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SALES TAX</u>						
01-4122	SALES TAX	31,420.35	253,289.74	320,000.00	66,710.26	79.2
01-4123	LOCAL USE TAX	4,104.48	32,251.93	220,000.00	187,748.07	14.7
	TOTAL SALES TAX	35,524.83	285,541.67	540,000.00	254,458.33	52.9
<u>REPLACEMENT TAX - STATE</u>						
01-4141	REPLACEMENT TAX - STATE	88.44	1,612.74	2,375.00	762.26	67.9
01-4142	VIDEO GAMING TAX - STATE	2,228.66	19,068.90	25,000.00	5,931.10	76.3
01-4143	CANNABIS USE TAX - STATE	508.49	5,461.40	6,500.00	1,038.60	84.0
	TOTAL REPLACEMENT TAX - STATE	2,825.59	26,143.04	33,875.00	7,731.96	77.2
<u>OTHER PERMITS</u>						
01-4151	OTHER PERMITS	.00	.00	700.00	700.00	.0
01-4153	LIQUOR LICENSES	8,200.00	8,200.00	1,000.00	(7,200.00)	820.0
01-4154	PARK RENTAL	.00	.00	50.00	50.00	.0
01-4155	NON-HIGHWAY VEHICLES PERMIT	75.00	375.00	500.00	125.00	75.0
01-4156	SOLICITORS PERMIT	.00	200.00	350.00	150.00	57.1
	TOTAL OTHER PERMITS	8,275.00	8,775.00	2,600.00	(6,175.00)	337.5
<u>DONATIONS</u>						
01-4166	CEMETERY RECEIPTS	100.00	400.00	300.00	(100.00)	133.3
	TOTAL DONATIONS	100.00	400.00	300.00	(100.00)	133.3
<u>FRANCHISE FEES</u>						
01-4181	FRANCHISE FEES	.00	14,217.81	30,000.00	15,782.19	47.4
	TOTAL FRANCHISE FEES	.00	14,217.81	30,000.00	15,782.19	47.4
<u>SIMPLIFIED TELECOM TAX (IMF)</u>						
01-4201	SIMPLIFIED TELECOMM TAX (IMF)	525.67	4,896.29	6,000.00	1,103.71	81.6
	TOTAL SIMPLIFIED TELECOM TAX (IMF)	525.67	4,896.29	6,000.00	1,103.71	81.6

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CORTLAND HISTORY BOOK</u>						
01-4851	CORTLAND HISTORY BOOK	.00	50.00	50.00	.00	100.0
	TOTAL CORTLAND HISTORY BOOK	.00	50.00	50.00	.00	100.0
<u>REIMBURSEMENTS</u>						
01-4901	REIMBURSEMENTS	.00	.00	1,000.00	1,000.00	.0
01-4909	REIMBURSEMENTS - OTHER	.00	2,838.05	.00	(2,838.05)	.0
	TOTAL REIMBURSEMENTS	.00	2,838.05	1,000.00	(1,838.05)	283.8
<u>MISCELLANEOUS REVENUE</u>						
01-4990	MISC REV PD REPORTS	15.00	125.00	.00	(125.00)	.0
01-4991	MISC REVENUE	25.00	692.16	1,000.00	307.84	69.2
01-4996	BUSINESS LICENSES	200.00	1,625.00	1,200.00	(425.00)	135.4
	TOTAL MISCELLANEOUS REVENUE	240.00	2,442.16	2,200.00	(242.16)	111.0
<u>INTEREST ON INVESTMENT</u>						
01-8011	INTEREST ON INVESTMENT	822.91	9,328.78	24,000.00	14,671.22	38.9
	TOTAL INTEREST ON INVESTMENT	822.91	9,328.78	24,000.00	14,671.22	38.9
<u>TRANSFERS FROM OTHER FUNDS</u>						
01-8101	TRANSFERS FROM OTHER FUNDS	.00	705,832.00	765,686.00	59,854.00	92.2
	TOTAL TRANSFERS FROM OTHER FUNDS	.00	705,832.00	765,686.00	59,854.00	92.2
	TOTAL FUND REVENUE	125,413.45	2,756,034.05	3,060,711.00	304,676.95	90.1

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>						
01-6000-110	SALARIES - ELECTED OFFICIALS	9,734.53	115,240.11	128,100.00	12,859.89	90.0
01-6000-119	SALARIES - CLERICAL WORKERS	10,426.78	79,427.52	59,500.00	(19,927.52)	133.5
01-6000-131	EMPLOYEE HEALTH INSURANCE	4,881.77	43,809.74	30,600.00	(13,209.74)	143.2
01-6000-133	IMRF CONTRIBUTION	1,487.94	13,659.89	12,200.00	(1,459.89)	112.0
01-6000-134	EMPLOYEE INOCULATIONS	.00	736.20	1,000.00	263.80	73.6
01-6000-193	PAYROLL TAXES	1,535.89	14,849.45	13,500.00	(1,349.45)	110.0
01-6000-211	LEGAL EXPENSE	3,718.75	22,459.94	40,000.00	17,540.06	56.2
01-6000-214	AUDIT & ACCOUNTING FEES	9,991.14	117,431.40	127,000.00	9,568.60	92.5
01-6000-312	OFFICE SUPPLIES	195.81	4,524.44	5,000.00	475.56	90.5
01-6000-313	POSTAGE	69.33	772.13	1,800.00	1,027.87	42.9
01-6000-314	TELEPHONE	88.64	12,333.10	14,500.00	2,166.90	85.1
01-6000-315	COPIES & PRINTING	.00	330.00	.00	(330.00)	.0
01-6000-318	ADVERTISING	.00	1,536.64	.00	(1,536.64)	.0
01-6000-321	DUES & SUBSCRIPTIONS	.00	26,955.67	25,000.00	(1,955.67)	107.8
01-6000-331	TRAVEL & TRAINING	200.00	4,976.75	8,500.00	3,523.25	58.6
01-6000-351	OFFICE EQUIP/MAINT/SOFTWARE	746.41	22,969.29	25,000.00	2,030.71	91.9
01-6000-421	COMMUNITY PROGRAMS	.00	20,000.00	20,000.00	.00	100.0
01-6000-511	INSURANCE EXPENSE	.00	17,546.36	23,175.00	5,628.64	75.7
01-6000-531	REAL ESTATE TAXES	.00	40.00	4,850.00	4,810.00	.8
01-6000-591	MISC EXPENSE	65.00	1,825.00	1,600.00	(225.00)	114.1
01-6000-812	CAP OUTLAY: EQUIP & FURN	598.99	3,838.99	4,400.00	561.01	87.3
	TOTAL ADMINISTRATION	43,740.98	525,262.62	545,725.00	20,462.38	96.3

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>						
01-6100-118	SALARIES - MAINT WORKERS	20,732.69	244,704.83	255,325.00	10,620.17	95.8
01-6100-131	EMPLOYEE HEALTH INSURANCE	4,458.32	44,240.64	56,150.00	11,909.36	78.8
01-6100-133	IMRF CONTRIBUTION	1,884.61	21,260.97	22,385.00	1,124.03	95.0
01-6100-193	PAYROLL TAXES	1,586.06	18,720.18	18,920.00	199.82	98.9
01-6100-197	DRUG/ALCOHOL PROGRAMS	.00	715.00	800.00	85.00	89.4
01-6100-198	UNIFORMS	.00	650.09	1,600.00	949.91	40.6
01-6100-218	MAINTENANCE - STREET LIGHTS	.00	.00	5,000.00	5,000.00	.0
01-6100-219	ELECTRIC - STREET LIGHTS	3,083.81	31,757.29	36,500.00	4,742.71	87.0
01-6100-220	ROAD SALT	.00	32,708.61	35,000.00	2,291.39	93.5
01-6100-221	ROAD SIGNS	.00	3,853.60	9,000.00	5,146.40	42.8
01-6100-222	RAILROAD CROSSING MAINTENANCE	.00	722.70	1,000.00	277.30	72.3
01-6100-224	STREET REPAIR MATERIALS	37.46	3,013.19	24,000.00	20,986.81	12.6
01-6100-226	TOOLS AND HARDWARE	.00	3,117.72	3,000.00	(117.72)	103.9
01-6100-227	SMALL EQUIPMENT PURCHASES	750.50	750.50	10,000.00	9,249.50	7.5
01-6100-232	MAINTENANCE TOWN GARAGE	.00	11,340.34	6,000.00	(5,340.34)	189.0
01-6100-235	PARKS - EQUIPMENT MAINTENANCE	.00	6,363.29	20,000.00	13,636.71	31.8
01-6100-239	NUISANCE MOWING	.00	.00	1,000.00	1,000.00	.0
01-6100-241	VEHICLE & EQUIPMENT MAINT.	1,530.48	31,141.87	40,000.00	8,858.13	77.9
01-6100-242	TOWN HALL MAINTENANCE	(7,861.20)	2,741.44	6,000.00	3,258.56	45.7
01-6100-245	EQUIPMENT RENTAL	.00	13,300.00	20,000.00	6,700.00	66.5
01-6100-255	STORM SEWER REPAIRS	.00	.00	7,000.00	7,000.00	.0
01-6100-258	FORESTRY	700.92	4,802.92	12,000.00	7,197.08	40.0
01-6100-312	OFFICE SUPPLIES	.00	84.75	1,000.00	915.25	8.5
01-6100-314	TELEPHONE	311.17	3,446.99	4,500.00	1,053.01	76.6
01-6100-316	UTILITIES	3,252.45	9,153.64	8,000.00	(1,153.64)	114.4
01-6100-331	TRAVEL AND TRAINING	360.00	360.00	4,000.00	3,640.00	9.0
01-6100-351	OFFICE EQUIP & MAINT	184.56	1,965.46	2,000.00	34.54	98.3
01-6100-371	FUEL	629.38	16,688.46	25,000.00	8,311.54	66.8
01-6100-492	IPRF SAFETY GRANT	.00	165.75	2,500.00	2,334.25	6.6
01-6100-511	INSURANCE EXPENSE	.00	32,872.38	44,000.00	11,127.62	74.7
01-6100-522	FEES/PERMITS	.00	1,000.00	2,000.00	1,000.00	50.0
01-6100-525	TECHNOLOGY UPGRADES	.00	.00	2,000.00	2,000.00	.0
01-6100-591	MISC EXPENSE	.00	3,875.81	500.00	(3,375.81)	775.2
01-6100-592	CEMETERY EXPENSE	.00	6.99	2,000.00	1,993.01	.4
01-6100-611	PRINCIPAL PAYMENTS	.00	46,346.69	46,565.00	218.31	99.5
01-6100-621	INTEREST EXPENSE	.00	13,507.31	13,289.00	(218.31)	101.6
01-6100-811	CAP OUTLAY: CONSTRUCT	.00	42,343.74	82,282.00	39,938.26	51.5
	TOTAL PUBLIC WORKS	31,641.21	647,723.15	830,316.00	182,592.85	78.0

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>						
01-6200-114	SALARIES - REGULAR	54,885.59	652,690.25	653,100.00	409.75	99.9
01-6200-115	SALARIES - SPECIAL ASSIGNMENT	8,430.94	97,989.11	94,200.00	(3,789.11)	104.0
01-6200-116	SALARIES - OVERTIME	.00	733.84	.00	(733.84)	.0
01-6200-131	EMPLOYEE HEALTH INS	9,019.68	98,659.17	110,100.00	11,440.83	89.6
01-6200-133	IMRF CONTRIBUTION	5,441.29	63,761.93	59,500.00	(4,261.93)	107.2
01-6200-193	PAYROLL TAXES	4,696.77	55,780.33	58,350.00	2,569.67	95.6
01-6200-198	UNIFORMS	41.73	1,053.25	5,000.00	3,946.75	21.1
01-6200-199	UNIFORM ALLOWANCE	263.16	4,311.43	5,000.00	688.57	86.2
01-6200-211	LEGAL EXPENSE	.00	.00	1,500.00	1,500.00	.0
01-6200-212	ADJUDICATION	262.50	4,550.00	3,500.00	(1,050.00)	130.0
01-6200-240	EQUIPMENT PURCHASES & MAINT	77.06	6,985.47	12,500.00	5,514.53	55.9
01-6200-241	VEHICLE MAINTENANCE	417.04	15,069.11	10,000.00	(5,069.11)	150.7
01-6200-242	OFFICE MAINTENANCE	(215.00)	425.13	2,000.00	1,574.87	21.3
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	150.30	1,133.33	1,500.00	366.67	75.6
01-6200-313	POSTAGE	26.74	298.98	250.00	(48.98)	119.6
01-6200-314	TELEPHONE	557.68	10,453.01	15,500.00	5,046.99	67.4
01-6200-315	COPIES & PRINTING	56.03	941.82	2,000.00	1,058.18	47.1
01-6200-316	UTILITIES	.00	1,065.94	2,500.00	1,434.06	42.6
01-6200-317	BUSINESS FORMS EXPENSE	.00	60.00	2,500.00	2,440.00	2.4
01-6200-321	DUES & SUBSCRIPTIONS	16,313.26	34,544.05	40,000.00	5,455.95	86.4
01-6200-331	TRAVEL & TRAINING	455.81	5,315.65	10,000.00	4,684.35	53.2
01-6200-332	FIREARMS & TACTICAL TRAINING	.00	2,147.00	9,000.00	6,853.00	23.9
01-6200-351	OFFICE EQUIP & MAINT	.00	3,319.74	4,500.00	1,180.26	73.8
01-6200-361	DUI PREVENTION EQUIP	.00	.00	2,000.00	2,000.00	.0
01-6200-371	GAS & PETROLEUM	117.67	12,543.32	18,000.00	5,456.68	69.7
01-6200-421	COMMUNITY PROGRAMS	.00	2,001.71	1,500.00	(501.71)	133.5
01-6200-511	INSURANCE EXP	.00	33,720.46	39,600.00	5,879.54	85.2
01-6200-512	LEGAL - UNION	87.50	218.75	.00	(218.75)	.0
01-6200-550	TECHNOLOGY UPGRADES	.00	360.00	5,000.00	4,640.00	7.2
01-6200-591	MISC EXPENSE	.00	773.67	3,000.00	2,226.33	25.8
01-6200-812	CAP OUTLAY: EQUIP/FURN	.00	.00	7,150.00	7,150.00	.0
01-6200-814	CAP OUTLAY: VEHICLE	.00	.00	70,000.00	70,000.00	.0
01-6200-821	CAP OUTLAY: BLDG IMPR	.00	.00	5,000.00	5,000.00	.0
	TOTAL POLICE DEPARTMENT	101,085.75	1,178,693.02	1,330,050.00	151,356.98	88.6

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING & ZONING</u>					
01-6300-118 SALARIES - CODE OFFICIAL	2,764.80	36,507.20	35,000.00	(1,507.20)	104.3
01-6300-120 SALARIES - ENGINEER	11,092.30	132,978.49	144,205.00	11,226.51	92.2
01-6300-131 EMPLOYEE HEALTH/LIFE	16.10	187.42	205.00	17.58	91.4
01-6300-133 EMPLOYER IMRF	1,008.30	10,662.37	13,055.00	2,392.63	81.7
01-6300-193 PAYROLL TAXES	1,060.05	12,965.68	11,035.00	(1,930.68)	117.5
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
01-6300-215 ZONING ADM: REIMBURSABLE	183.52	183.52	.00	(183.52)	.0
01-6300-216 ZONING ADMINISTRATION FEES	.00	84.94	.00	(84.94)	.0
01-6300-241 VEHICLE & EQUIPMENT MAINT.	.00	1,769.99	4,000.00	2,230.01	44.3
01-6300-312 OFFICE SUPPLIES	.00	104.96	1,000.00	895.04	10.5
01-6300-313 POSTAGE	.00	.00	100.00	100.00	.0
01-6300-314 TELEPHONE	185.91	2,342.01	2,275.00	(67.01)	103.0
01-6300-315 COPIES & PRINTING	25.00	553.50	1,000.00	446.50	55.4
01-6300-321 DUES & SUBSCRIPTIONS	.00	640.46	2,000.00	1,359.54	32.0
01-6300-331 CONFERENCE AND TRAINING	.00	2,460.63	8,000.00	5,539.37	30.8
01-6300-351 OFFICE EXPENSE	54.63	3,499.03	6,000.00	2,500.97	58.3
01-6300-371 GASOLINE	.00	1,613.71	3,000.00	1,386.29	53.8
01-6300-511 INSURANCE EXP	.00	377.50	1,025.00	647.50	36.8
01-6300-811 CAPITAL OUTLAY	.00	24,900.00	537,000.00	512,100.00	4.6
TOTAL ENGINEERING & ZONING	16,390.61	231,831.41	801,900.00	570,068.59	28.9
TOTAL FUND EXPENDITURES	192,858.55	2,583,510.20	3,507,991.00	924,480.80	73.7
NET REVENUE OVER EXPENDITURES	(67,445.10)	172,523.85	(447,280.00)	(619,803.85)	38.6

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MOTOR FUEL TAX REVENUES</u>						
02-4011	MFT APPROPRIATION	16,810.43	171,095.99	200,000.00	28,904.01	85.6
	TOTAL MOTOR FUEL TAX REVENUES	16,810.43	171,095.99	200,000.00	28,904.01	85.6
<u>INTEREST ON INVESTMENT</u>						
02-8011	INTEREST ON INVESTMENT	3,350.10	36,716.12	35,000.00	(1,716.12)	104.9
	TOTAL INTEREST ON INVESTMENT	3,350.10	36,716.12	35,000.00	(1,716.12)	104.9
	TOTAL FUND REVENUE	20,160.53	207,812.11	235,000.00	27,187.89	88.4

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

MOTOR FUEL TAX FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>MOTOR FUEL EXPENSES</u>					
02-6400-237 REBUILD ILLINOIS EXPENSES	.00	47,475.35	65,000.00	17,524.65	73.0
02-6400-370 GENERAL MAINTENANCE	.00	.00	150,000.00	150,000.00	.0
TOTAL MOTOR FUEL EXPENSES	<u>.00</u>	<u>47,475.35</u>	<u>215,000.00</u>	<u>167,524.65</u>	<u>22.1</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>47,475.35</u>	<u>215,000.00</u>	<u>167,524.65</u>	<u>22.1</u>
NET REVENUE OVER EXPENDITURES	<u>20,160.53</u>	<u>160,336.76</u>	<u>20,000.00</u>	<u>(140,336.76)</u>	<u>801.7</u>

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRICITY</u>						
03-4011	UTILITY TAX - ELECTRICITY	7,416.30	82,529.50	85,000.00	2,470.50	97.1
	TOTAL ELECTRICITY	7,416.30	82,529.50	85,000.00	2,470.50	97.1
<u>GAS</u>						
03-4021	UTILITY TAX - GAS	14,811.34	60,246.84	40,000.00	(20,246.84)	150.6
	TOTAL GAS	14,811.34	60,246.84	40,000.00	(20,246.84)	150.6
<u>TELEPHONE</u>						
03-4031	SIMPLIFIED TELECOMM TAX (UT)	1,852.94	17,237.01	17,000.00	(237.01)	101.4
	TOTAL TELEPHONE	1,852.94	17,237.01	17,000.00	(237.01)	101.4
<u>SALES TAX</u>						
03-4041	NON HOME RULE SALES TAX	27,400.14	207,593.35	185,000.00	(22,593.35)	112.2
	TOTAL SALES TAX	27,400.14	207,593.35	185,000.00	(22,593.35)	112.2
<u>MISCELLANEOUS REVENUE</u>						
03-4991	MISCELLANEOUS INCOME	.00	.00	250.00	250.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	250.00	250.00	.0
<u>INTEREST ON INVESTMENTS</u>						
03-8011	INTEREST ON INVESTMENTS	4,656.65	65,424.19	50,000.00	(15,424.19)	130.9
	TOTAL INTEREST ON INVESTMENTS	4,656.65	65,424.19	50,000.00	(15,424.19)	130.9
<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	56,137.37	433,030.89	452,250.00	19,219.11	95.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPR EXPENSES</u>					
03-6500-724 DONATION: CO ECON DEV COMM	.00	1,500.00	.00	(1,500.00)	.0
03-6500-726 DONATIONS- COMMUNITY AGENCIES	500.00	1,500.00	3,000.00	1,500.00	50.0
03-6500-813 PHASE I CONSTRUCTION SCHOOL	.00	1,931.90	350,000.00	348,068.10	.6
03-6500-819 TOWN SIGNAGE	.00	4,897.50	.00	(4,897.50)	.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	.00	1,650.02	.00	(1,650.02)	.0
03-6500-840 HOLIDAY DECORATIONS	.00	5,390.49	15,000.00	9,609.51	35.9
03-6500-842 SIDEWALKS, NEW CONSTRUCTION	.00	19,886.63	50,000.00	30,113.37	39.8
03-6500-846 SPLASH PAD	(8,851.20)	.00	.00	.00	.0
03-6500-858 DCEO GRANT EXPENSES	.00	.00	75,000.00	75,000.00	.0
03-6500-912 LOAN PAYMENTS	.00	.00	59,854.00	59,854.00	.0
03-6500-913 CAPITAL PURCHASE TRANSFERS	.00	705,832.00	705,832.00	.00	100.0
TOTAL CAPITAL IMPR EXPENSES	(8,351.20)	742,588.54	1,349,686.00	607,097.46	55.0
TOTAL FUND EXPENDITURES	(8,351.20)	742,588.54	1,349,686.00	607,097.46	55.0
NET REVENUE OVER EXPENDITURES	64,488.57	(309,557.65)	(897,436.00)	(587,878.35)	(34.5)

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

SEWER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SERVICE FEES</u>						
06-4010	CONNECTION FEES	6,000.00	22,000.00	18,000.00	(4,000.00)	122.2
06-4011	SERVICE FEES	1,708.69	438,356.54	572,000.00	133,643.46	76.6
	TOTAL SERVICE FEES	7,708.69	460,356.54	590,000.00	129,643.46	78.0
<u>LATE CHARGES</u>						
06-4021	LATE CHARGES	(260.00)	19,954.99	24,400.00	4,445.01	81.8
	TOTAL LATE CHARGES	(260.00)	19,954.99	24,400.00	4,445.01	81.8
<u>BAD CHECK CHARGES</u>						
06-4041	BAD CHECK CHARGES	.00	.00	20.00	20.00	.0
	TOTAL BAD CHECK CHARGES	.00	.00	20.00	20.00	.0
<u>PERMITS</u>						
06-4051	PERMITS	56,000.00	147,000.00	75,000.00	(72,000.00)	196.0
	TOTAL PERMITS	56,000.00	147,000.00	75,000.00	(72,000.00)	196.0
<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	11,658.10	128,458.12	125,000.00	(3,458.12)	102.8
	TOTAL INTEREST ON INVESTMENT	11,658.10	128,458.12	125,000.00	(3,458.12)	102.8
<u>LEASE INCOME</u>						
06-8801	LEASE INCOME	.00	32,295.00	37,800.00	5,505.00	85.4
	TOTAL LEASE INCOME	.00	32,295.00	37,800.00	5,505.00	85.4
	TOTAL FUND REVENUE	75,106.79	788,064.70	852,520.00	64,455.30	92.4

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM EXPENSES</u>					
06-7300-118 SALARIES: MAINT WORKERS	7,361.71	85,585.19	105,000.00	19,414.81	81.5
06-7300-131 EMPLOYEE HEALTH INSURANCE	1,119.75	11,526.48	13,665.00	2,138.52	84.4
06-7300-133 IMRF CONTRIBUTION	669.19	7,755.65	8,300.00	544.35	93.4
06-7300-193 PAYROLL TAXES	563.18	6,547.34	7,000.00	452.66	93.5
06-7300-198 UNIFORMS	.00	273.21	1,500.00	1,226.79	18.2
06-7300-211 LEGAL/COLLECTION EXPENSE	1,575.00	11,226.25	1,000.00	(10,226.25)	1122.6
06-7300-212 ENGINEERING EXPENSE	.00	.00	2,500.00	2,500.00	.0
06-7300-213 OTHER CONSULTING FEES	1,563.54	15,635.40	16,550.00	914.60	94.5
06-7300-214 AUDIT FEES	.00	4,300.01	4,300.00	(.01)	100.0
06-7300-218 EQUIPMENT	.00	935.00	3,000.00	2,065.00	31.2
06-7300-221 UTILITIES	15,421.58	103,525.02	130,000.00	26,474.98	79.6
06-7300-241 M&O: VEH & EQUIP	79.24	4,608.42	8,000.00	3,391.58	57.6
06-7300-243 M&O: SEWER PLANT	11,585.09	28,798.41	40,000.00	11,201.59	72.0
06-7300-311 OFFICE EXPENSE	990.70	16,697.97	8,000.00	(8,697.97)	208.7
06-7300-312 ANNUAL PERMIT FEES	.00	7,500.00	10,500.00	3,000.00	71.4
06-7300-313 TRAINING	.00	623.60	4,000.00	3,376.40	15.6
06-7300-314 TELEPHONE	69.39	1,022.90	5,000.00	3,977.10	20.5
06-7300-345 WASTEWATER TESTING	3,880.49	8,352.89	18,000.00	9,647.11	46.4
06-7300-371 GAS & PETROLEUM	.00	1,396.95	2,200.00	803.05	63.5
06-7300-511 INSURANCE EXPENSE	.00	4,015.05	5,500.00	1,484.95	73.0
06-7300-531 REAL ESTATE TAXES	.00	262.94	500.00	237.06	52.6
06-7300-591 MISC EXPENSES	.00	229.00	500.00	271.00	45.8
06-7300-611 DEBT SERVICE PRINCIPAL	25,636.96	51,028.88	51,030.00	1.12	100.0
06-7300-621 INTEREST EXPENSE	4,836.43	9,917.90	9,920.00	2.10	100.0
06-7300-826 FACILITY PLAN	.00	.00	75,000.00	75,000.00	.0
TOTAL SEWER SYSTEM EXPENSES	75,352.25	381,764.46	530,965.00	149,200.54	71.9
TOTAL FUND EXPENDITURES	75,352.25	381,764.46	530,965.00	149,200.54	71.9
NET REVENUE OVER EXPENDITURES	(245.46)	406,300.24	321,555.00	(84,745.24)	126.4

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SERVICE FEES</u>						
07-4011	SERVICE FEES	(537.96)	417,597.87	530,000.00	112,402.13	78.8
	TOTAL SERVICE FEES	(537.96)	417,597.87	530,000.00	112,402.13	78.8
<u>LATE CHARGES</u>						
07-4021	LATE CHARGES	(30.28)	1,159.16	2,500.00	1,340.84	46.4
	TOTAL LATE CHARGES	(30.28)	1,159.16	2,500.00	1,340.84	46.4
<u>BAD CHECK CHARGES</u>						
07-4041	BAD CHECK CHARGES	.00	125.00	150.00	25.00	83.3
	TOTAL BAD CHECK CHARGES	.00	125.00	150.00	25.00	83.3
<u>PERMITS</u>						
07-4051	PERMITS	57,800.00	153,600.00	90,000.00	(63,600.00)	170.7
	TOTAL PERMITS	57,800.00	153,600.00	90,000.00	(63,600.00)	170.7
<u>METER SALES</u>						
07-4301	METER SALES	3,000.00	6,600.00	5,000.00	(1,600.00)	132.0
	TOTAL METER SALES	3,000.00	6,600.00	5,000.00	(1,600.00)	132.0
<u>MISCELLANEOUS REVENUE</u>						
07-4991	MISC INCOME	.00	735.00	2,000.00	1,265.00	36.8
	TOTAL MISCELLANEOUS REVENUE	.00	735.00	2,000.00	1,265.00	36.8
<u>INTEREST ON INVESTMENT</u>						
07-8011	INTEREST ON INVESTMENT	5,290.54	60,089.67	60,000.00	(89.67)	100.2
	TOTAL INTEREST ON INVESTMENT	5,290.54	60,089.67	60,000.00	(89.67)	100.2

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

WATER SYSTEM FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>LEASE INCOME</u>					
07-8801 LEASE INCOME	310.00	3,100.00	3,720.00	620.00	83.3
TOTAL LEASE INCOME	310.00	3,100.00	3,720.00	620.00	83.3
TOTAL FUND REVENUE	65,832.30	643,006.70	693,370.00	50,363.30	92.7

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER SYSTEM EXPENSES</u>						
07-7400-118	SALARIES: MAINT WORKERS	11,042.57	128,377.89	146,000.00	17,622.11	87.9
07-7400-131	EMPLOYEE HEALTH INSURANCE	1,679.67	17,290.27	20,500.00	3,209.73	84.3
07-7400-133	IMRF CONTRIBUTION	1,003.76	11,633.48	13,000.00	1,366.52	89.5
07-7400-134	PENSION EXPENSE	.00	.00	850.00	850.00	.0
07-7400-193	PAYROLL TAXES	844.74	9,820.72	12,500.00	2,679.28	78.6
07-7400-198	UNIFORMS	78.79	524.74	900.00	375.26	58.3
07-7400-213	OTHER CONSULTING FEES	2,345.32	23,453.20	24,800.00	1,346.80	94.6
07-7400-214	AUDIT FEES	.00	4,000.00	4,000.00	.00	100.0
07-7400-221	UTILITIES	10,903.66	93,962.53	90,000.00	(3,962.53)	104.4
07-7400-222	RADIUM REMOVAL PROCESSING	9,953.39	107,126.81	116,510.00	9,383.19	92.0
07-7400-241	M&O: VEH & EQUIP	.00	4,880.07	8,000.00	3,119.93	61.0
07-7400-243	M&O: WELL SYSTEM	19,565.11	44,877.98	30,000.00	(14,877.98)	149.6
07-7400-311	OFFICE EXPENSE	1,112.79	18,745.17	22,000.00	3,254.83	85.2
07-7400-314	TELEPHONE	114.48	1,454.72	1,800.00	345.28	80.8
07-7400-331	TRAVEL & TRAINING	.00	2,147.95	5,000.00	2,852.05	43.0
07-7400-341	METER PURCHASES & SUPPLIES	.00	6,410.03	15,000.00	8,589.97	42.7
07-7400-343	CONNECTION EXP	.00	.00	1,500.00	1,500.00	.0
07-7400-344	ACCESS SUPPLY PURCH	.00	.00	2,000.00	2,000.00	.0
07-7400-345	CHEMICALS & TESTING	1,695.00	19,462.79	25,000.00	5,537.21	77.9
07-7400-346	TOOLS	.00	299.00	1,500.00	1,201.00	19.9
07-7400-371	GAS & PETROLEUM	.00	3,259.71	6,500.00	3,240.29	50.2
07-7400-511	INSURANCE EXPENSE	.00	8,451.77	4,000.00	(4,451.77)	211.3
07-7400-531	REAL ESTATE TAXES	.00	.00	125.00	125.00	.0
07-7400-811	CAP OUTLAY: CONSTRUCT	5,300.00	13,190.91	120,000.00	106,809.09	11.0
	TOTAL WATER SYSTEM EXPENSES	65,639.28	519,369.74	671,485.00	152,115.26	77.4
	TOTAL FUND EXPENDITURES	65,639.28	519,369.74	671,485.00	152,115.26	77.4
	NET REVENUE OVER EXPENDITURES	193.02	123,636.96	21,885.00	(101,751.96)	564.9

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

RESTRICTED ASSETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DONATIONS</u>						
13-4167	WASTE COLLECTION AGREEMENT	.00	10,335.00	17,000.00	6,665.00	60.8
	TOTAL DONATIONS	.00	10,335.00	17,000.00	6,665.00	60.8
<u>PARK DEVELOPMENT FEES</u>						
13-4171	PARK LOT DEV FEES - GENERAL	1,000.00	1,700.00	700.00	(1,000.00)	242.9
	TOTAL PARK DEVELOPMENT FEES	1,000.00	1,700.00	700.00	(1,000.00)	242.9
<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	6,150.77	72,368.62	80,000.00	7,631.38	90.5
	TOTAL INTEREST	6,150.77	72,368.62	80,000.00	7,631.38	90.5
	TOTAL FUND REVENUE	7,150.77	84,403.62	122,800.00	38,396.38	68.7

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

RESTRICTED ASSETS FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>RESTRICTED ASSETS</u>					
13-8000-813 CAP OUTLAY: TOWN HALL	8,123.89	8,123.89	.00	(8,123.89)	.0
13-8000-824 CAP O/L: PARK DEV (MCPHILLIPS)	.00	4,976.92	37,680.00	32,703.08	13.2
13-8000-834 CAP OUTLAY: POLICE FACILITY	215.00	215.00	.00	(215.00)	.0
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	8,166.36	85,235.75	106,953.83	21,718.08	79.7
TOTAL RESTRICTED ASSETS	<u>16,505.25</u>	<u>108,069.65</u>	<u>161,646.83</u>	<u>53,577.18</u>	<u>66.9</u>
TOTAL FUND EXPENDITURES	<u>16,505.25</u>	<u>108,069.65</u>	<u>161,646.83</u>	<u>53,577.18</u>	<u>66.9</u>
NET REVENUE OVER EXPENDITURES	<u>(9,354.48)</u>	<u>(23,666.03)</u>	<u>(38,846.83)</u>	<u>(15,180.80)</u>	<u>(60.9)</u>

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

		TIF FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
		-----	-----	-----	-----	-----
<u>INTEREST INCOME</u>						
14-8010	TIF RE TAX RECEIVED	.00	693,244.03	600,000.00	(93,244.03)	115.5
14-8011	INTEREST ON INVESTMENT	5,379.29	63,139.16	60,000.00	(3,139.16)	105.2
		-----	-----	-----	-----	-----
	TOTAL INTEREST INCOME	5,379.29	756,383.19	660,000.00	(96,383.19)	114.6
		-----	-----	-----	-----	-----
	TOTAL FUND REVENUE	5,379.29	756,383.19	660,000.00	(96,383.19)	114.6
		-----	-----	-----	-----	-----

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2026

Item 2.

TIF FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TIF EXPENSES</u>					
14-6600-212 ADMINISTRATIVE EXPENSE	.00	245,876.09	10,500.00	(235,376.09)	2341.7
14-6600-591 MISC EXPENSES	.00	96,273.67	1,250,000.00	1,153,726.33	7.7
TOTAL TIF EXPENSES	<u>.00</u>	<u>342,149.76</u>	<u>1,260,500.00</u>	<u>918,350.24</u>	<u>27.1</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>342,149.76</u>	<u>1,260,500.00</u>	<u>918,350.24</u>	<u>27.1</u>
NET REVENUE OVER EXPENDITURES	<u>5,379.29</u>	<u>414,233.43</u>	<u>(600,500.00)</u>	<u>(1,014,733.43)</u>	<u>69.0</u>

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:		\$ (46,346.69)
Interest Paid Fiscal Year 2026:	\$ 13,507.31	
Current Balance:		<u>\$ 209,201.31</u>
Remaining Debt Schedule		
	Principal	Interest
Fiscal Year Ending 2026	\$ -	\$ -
Fiscal Year Ending 2027	\$ 49,122.61	\$ 10,731.39
Future	\$ 159,570.45	\$ 15,320.44
Total:	<u>\$ 209,201.31</u>	<u>\$ 26,051.83</u>
* rate change 3 year variable		

General Fund - IEPA Loan		
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:		\$ (51,028.88)
Interest Paid Fiscal Year 2026:	\$ 9,917.90	
Current Balance:		<u>\$ 475,547.91</u>
Remaining Debt Schedule		
Fiscal Year Ending 2026	\$ -	\$ -
Fiscal Year Ending 2027	\$ 52,018.49	\$ 8,928.29
Future	\$ 423,529.42	\$ 33,418.88
Total:	<u>\$ 475,547.91</u>	<u>\$ 42,347.17</u>

Town of Cortland
 Restricted Assets
 March 31, 2026

Item 2.

		Balance 3/1/2026	Deposits 3/31/2026	Expenditures 3/31/2026	Balance 3/31/2026
Customer Deposits					
13-2010	AP	\$ -			\$ -
13-2020	Deferred Revenue	\$ -	-	-	-
13-2301	Occupany Deposits	\$ -	-	-	-
13-2355	Airport Road Security Deposits	\$ -	-	-	-
Engineering Deposits					
13-2316	DCUSD #428	\$ 51,668.29	\$ -	\$ -	\$ 51,668.29
Land/Cash Contributions					
13-2401	Cortland Fire Protection District	\$ 3,300.00	\$ 4,800.00		\$ 8,100.00
13-2405	Sycamore School District # 427	\$ 3,828.67	-		3,828.67
13-2406	#428 Schools	\$ 191,334.41	14,043.00		205,377.41
13-2407	Cortland Library	\$ 495.00	720.00		1,215.00
Storm Sewer Escrow					
13-2411	Neumann Homes Inc	\$ 52,821.55		\$ 8,851.20	\$ 43,970.35
Capital Contributions #428 Schools					
13-2432	DRH Cambridge - Richland Trails	\$ 302,618.03			\$ 302,618.03
Library Building					
13-2452	Library Building	\$ 22,244.64		\$ -	\$ 22,244.64
WasteWater Irrigation Land Acquisition					
13-2501	SSA # 4 Connection Fees	\$ 147,000.00	\$ -	\$ -	\$ 147,000.00
13-2551	Waste Water Irrigation Land Fee	\$ 105,500.00	5,000.00		110,500.00
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
Capital Contributions - Town Use (By Purpose)					
13-3100	McPhillips Park Improvements	\$ 8,984.84	\$ -	\$ -	\$ 8,984.84
13-4167	Road Improvements - DC Trash Agreement	\$ 107,432.36	-		107,432.36
13-4170	Airport Road Farm Rent	\$ 29,800.56		8,166.36	21,634.20
13-4161	Parks Improvements	\$ 256.00		-	256.00
13-4171	Park Development Fees	\$ 10,700.00	1,000.00	-	11,700.00
13-4201	Public Works Facility	\$ 23,717.61		-	23,717.61
13-4202	Police Facility	\$ 19,346.12		215.00	19,131.12
13-4203	Emergency Siren	\$ 3,181.75		-	3,181.75
13-4204	Town Hall	\$ 41,642.61		8,123.89	33,518.72
13-4205	Sports Complex	\$ 182,756.69		-	182,756.69
13-4206	Capital Improvements	\$ 352,549.59	6,150.77	-	358,700.36
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
		\$ 940,033.62	\$ 7,150.77	\$ 16,505.25	\$ 930,679.14
		"FUND BAL" \$ 947,722.27			
		Reserve for McPhillips \$ -			
		YTD Revs over Exps \$ (23,666.03)			
		Fund Equity \$ 924,056.24			
				Total Assets \$ 1,932,074.41	
				Total Liabilities & Equity \$ 1,932,074.41	
		Account Interest \$ 6,150.77			\$ -
		13-8011			
		* Account Interest posted to Capital Improvements			

**SUMMARY OF INCOME AND EXPENSES FOR THE MONTH OF:
March 31, 2026**

	Beginning Balance	Receipts/ Transfers In	Dividends/ Interest	Expenditures/ Transfers Out	Ending Balance
SSA #1 Special Tax Refunding Bonds 2017					
Bond & Interest Fund	\$ 421,247.49	\$ 6,782.74	\$ 990.90	\$ 386,917.25	42,103.88
2017 Reserve Fund	\$ 359,155.99	-	844.86	6,092.49	353,908.36
Special Redemption Account	\$ 142.77		0.28		143.05
Special Reserve Fund 2017	\$ 40,690.25		95.71	690.25	40,095.71
Administrative Expense Fund	\$ 25,463.62		59.93		25,523.55
Total SSA #1 Refunding Bonds	\$ 846,700.12	\$ 6,782.74	\$ 1,991.68	\$ 393,699.99	\$ 461,774.55
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	\$ 178,968.40		\$ 488.38	\$ 137,126.00	\$ 42,330.78
Reserve Fund	\$ 208,487.00	-	579.81		209,066.81
Improvement Fund	\$ -				-
Administrative Expense Fund	\$ 37,580.23		103.61		37,683.84
Total SSA #9	\$ 425,035.63	\$ -	\$ 1,171.80	\$ 137,126.00	\$ 289,081.43
Total All SSA	1,271,735.75	6,782.74	3,163.48	530,825.99	750,855.98

March 2026 Financial Notes:

1. Total Property Taxes received as of March 2026 were \$16,293 higher than budgeted.
2. Total Building and Zoning Permit revenue is \$28,729 over what was budgeted for FY2026.
3. Total Land/Cash revenue for March 2026 was \$15,400 and was not budgeted for in FY2026.
4. State Income Tax revenue is \$723,303 as of March 2026. This is \$16,697 less than the budget of \$740,000. It is expected that state income tax will meet or exceed the FY2026 budgeted amount.
5. Total Sales Tax revenue is \$254,458 less than the budget as of March 2026. As mentioned in past months, this will trend under budget due to the change by the State of IL on how local use tax is distributed to local governments within IL.
6. Replacement Taxes received from the State are \$26,143 compared to a budget of \$33,875. It is expected that total replacement taxes will meet budget by 4/30/2026.
7. Liquor licenses were invoiced in March to Cortland businesses. Revenue of \$8,200 was received in March 2026. Total other permit revenue is \$6,175 over what was budgeted for FY2026.
8. Franchise Fee revenue is \$15,782 under budget as of March 2026.
9. Telecom Tax as of March 2026 is \$4,896 compared to a budget of \$6,000.
10. Total General Fund revenue as of March 2026 is \$2,756,034 which is \$304,677 less than the total FY2026 budget of \$3,060,711. Many revenue lines in the general fund should meet the budget aside from the Local Use Tax revenue.
11. Total General Fund Administration expenses as of March 2026 were \$525,263. This is \$20,462 less than the 2026 budget. The General Fund Administration expenses are predicted to go over budget due to salary and healthcare costs.
12. Total Public Work expenses in the General Fund were \$647,723 or \$182,593 less than the 2026 budget. The Public Works fund is projected for total costs to remain under budget.
13. The Police Department had total expenses as of March 2026 of \$1,178,693. This is \$151,357 less than the total 2026 budget. Due to payroll expenses and healthcare costs, it is projected the police expenses will go over budget.
14. Engineering and Zoning total expenses as of March 2026 were \$231,831 compared to a budget of \$801,900.
15. Total General Fund expenses, which include Administration, Public Works, Police and Engineering were \$2,583,510. This is 74% of budgeted expenses for 2026. In total, the General Fund is expected to be under budget due to the Public Works and

Engineering year to date actuals versus budgeted expenses. The fund balance in the General Fund is \$316,034 as of March 2026.

16. The MFT Fund has total fund revenue of \$207,812 compared to a budget of \$235,000.
17. Total MFT Fund expenses were \$47,475 compared to a budget of \$215,000. Total MFT net income is \$160,337 as of March 2026.
18. The total revenue received in the Capital Improvement Fund was \$433,031. Total budgeted revenue in this fund was \$452,250.
19. Total Capital Improvement Fund expenses were \$742,589 with FY2026 expenses budgeted at \$1,349,686. Total net loss in the Capital Improvement Fund was \$309,558. The Capital Improvement Fund was budgeted to have a loss of \$897,436.
20. The Sewer System Fund has received \$788,065 as of March 2026. Budgeted revenues amounted to \$852,520. There is \$64,455 revenue to be received. The next utility billing will be the first of May and that billing will put the Sewer System Fund revenues over budget as of April 2026.
21. Total Sewer System Fund expenses were \$381,764 compared to a budget of \$530,965. Net income in this fund amounts to \$406,300. The budgeted net income was \$321,555.
22. The total Water System Fund had total revenue of \$643,007. The fund is \$50,363 less than the budgeted revenues. The next utility billing will be the first of May and that billing will put the Water System Fund revenues over budget as of April 2026.
23. Total expenses as of March 2026 were \$519,370 compared to total budgeted expenses of \$671,485. Currently net income is \$123,637 which is \$101,752 over budgeted net income.
24. The Restricted Asset Fund has total revenue of \$84,404 as of March 2026 and total expenses were \$108,070 creating a net loss of \$23,666. The Restricted Asset fund is budgeted to have a net loss and to use the funds for the restricted purposes.
25. The TIF Fund total revenues were \$756,383 with total expenses being \$342,150 leaving a net income of \$414,233 as of March 2026. This fund was budgeted to have a loss of \$600,500. The budget included \$1,250,000 to be used for the new police building. Only \$96,274 has been expensed in 2026 for the police building.



February 26, 2025

Members of the Board of Trustees
Town of Cortland
PO Box 519
Cortland, Illinois 60112

We are pleased to confirm our acceptance and understanding of the services we will provide for the Town of Cortland for the fiscal years ending April 30, 2025 through April 30, 2028. It is our understanding that Lauterbach & Amen, LLP will prepare the GASB 74/75 Actuarial Valuation, under the Alternative Measurement Method, for the Town.

You agree to assume all management responsibilities for the actuarial services we provide; you will oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; you will evaluate the adequacy and results of the services and will accept responsibility for them.

Lauterbach & Amen, LLP does not assume any management responsibilities for the Town. These services cannot be relied upon to detect errors, irregularities, or illegal acts that may exist. However, we will inform you of any such matters that may come to our attention.

Costs for our services are as follows:

	Fiscal Year Ended 04/30/2025	Fiscal Year Ended 04/30/2026	Fiscal Year Ended 04/30/2027	Fiscal Year Ended 04/30/2028
Annual Actuarial Reports				
• Preparation of GASB 74/75 Actuarial Valuation*	\$3,370	\$1,730	\$3,650	\$1,880
• Preparation of Audit Friendly Exhibits	Included	Included	Included	Included
• Attendance at Meetings	Included	Included	Included	Included
Total Annual Actuarial Reports	\$3,370	\$1,730	\$3,650	\$1,880

*All GASB 74/75 reporting will follow a biennial reporting cycle and for all fiscal year ends where a full-valuation is not required, we will prepare financial statement entries based on a limited actuarial report. The limited actuarial report will not require updating of participant or medical information but will be run at the most recently available discount rate required by the GASB 74/75 standards. If, for any reason, the Town or auditors require a full-valuation vs. the limited actuarial report, updating of all participant and medical information will be required and the fee for a full valuation will be charged.

Out of Scope Services:

Out of scope services will be billed on a time and charges basis. The hourly rate for out of scope services is \$275 per hour. We will provide an estimate of costs for any out of scope services when the service is requested and the scope is defined. You will not be charged any additional costs under this section unless written approval, including email confirmation, is provided ahead of time.

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. Please be advised that we will charge interest on late invoices over sixty days.

Either party may terminate our engagement at any time for any reason upon thirty (30) days written notice to the other. Subcontracting will be disclosed to the Town's Board of Trustees prior to beginning work. This agreement shall be governed by and construed in accordance with the laws of the State of Illinois.

We appreciate the opportunity to be of service to the Town of Cortland and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please indicate your acceptance by signing below and returning it to us.

Cordially,

Lauterbach & Amen, LLP

Lauterbach & Amen, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Town of Cortland:

Accepted by: _____

Title: _____



Town of Cortland Planning Commission Meeting

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

April 02, 2026 at 6:30 PM

MINUTES

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

Acting Chair Brad Lawson called the regular meeting of the Planning Commission to order at 6:36 p.m. The meeting was held at Cortland Fire Protection District training room, 30 W North Ave, Cortland, IL. The Pledge of Allegiance was recited and roll was called. Shown as present were Brad Lawson, Victoria Torres, Julie Steadman, Trent Moser, and Mariann Kaminski. Shown as absent was Mark Hedrick. Quorum was present. Also present was Zoning Administrator Brandy Williams.

APPROVAL OF AGENDA

Ms. Kaminski moved to approve the agenda as presented, seconded by Ms. Steadman. Unanimous voice vote carried the motion.

PUBLIC WISHING TO SPEAK

No persons present wished to speak.

APPROVAL OF MINUTES

Ms. Torres moved to approve the minutes of March 5, 2026 as presented, seconded by Ms. Kaminski. Unanimous voice vote carried the motion.

1. Approve Planning Commission Minutes of March 5, 2026

Ms. Torres moved to approve the minutes of March 5, 2026 as presented, seconded by Ms. Kaminski. Unanimous voice vote carried the motion.

PUBLIC HEARING

2. SolarStone Partners, applicant, has filed with the Town of Cortland a request for a Special Use Permit, regarding property located north of IL Route 38, and south of the Union Pacific Railroad, De Kalb County, IL (80.33 ac) PINs 09-27-100-002 and 09-27-300-004, to Construct, Operate and Maintain a Solar Garden as set forth in Title 9, Chapter 4, Section 34 of the Cortland Town Code.

Chair Lawson gave a brief overview of the expectations of the hearing processes. The public hearing was called to order at 6:37 p.m.

Chair Lawson asked any person wishing to testify to stand and be sworn. Clerk Aldis read the public hearing notice into the record.

Applicant Josh Marshall introduced himself, landowner Jamie Walter, and Attorney Richard Porter. Mr. Marshall presented a PowerPoint presentation regarding the location, size and construction specifications proposed for the use of the land regarding the proposal for a Special Use Permit for SolarStone Partners to construct, operate and maintain a solar garden as set forth. The land identification PIN's are 09-27-100-002 and 09-27-300-004 comprising 80.33 acres located north of IL Route 38 and south of the Union Pacific Railroad. In his presentation Mr. Marshall stated they would use a combined 37 acers for this proposed solar garden. The projection of

created power is the equivalent of 1500 households. There would be 1200 feet from the fence and 1300 feet from the panels, there is no public right-of-way around this project. The wiring will be underground to the transformer. Subscriptions would involve 15 to 20% discount, on average. Mr. Marshall addressed toxicity Characteristic Leaching Procedure (TCLP) stating the EPA says this is non-hazardous for modern solar panels.

not liquid inside glass panel

no documented ground water contamination, field studies, lab testing have been conducted.

Property values:

Annexation - Mr. Marshall reported that this site is adjacent to railroad tracks and a wastewater treatment plant. Uses with these features have been documented with 5-20% negative property value impacts. A 5 MW solar farm is the least impactful use for this site, supported by peer-reviewed Midwest-specific research. Solar facilities are quiet, low-traffic, and non-polluting - no odor, no vibration, no diesel exhaust. The project would generate with annexation and an approved Special Use Permit at a tax rate of 7.917% an amount of \$50,661 per year in local property taxes without burdening public services. A long-term site plan provides certainty vs unknown future development. The Town and Cortland Library, over 25 years, would could receive \$175,000 at zero cost to the town.

If the project were to be a county only approval with a tax rate of 6.825% would be a generating for the county \$43,669 per year with no additional revenue to the town or library.

Public testimony

Chair Lawson reminded those speaking that they would be address the Planning Commission members and not the applicant.

Attorney Porter addressed the Commission stating that he would be willing to answer questions of the public, if allowed.

Kimberly Dettman addressed the Commission stating that she lives on Somonauk Road. It is noted for the record that she was sworn in to testify, however, the testimony was on an unrelated project to the open public hearing, therefore, could not be recorded.

Heather Black was sworn in to testify. She asked for clarification regarding the process of the application. If the town were to decline the project it is her understanding that the application process can be taken to the county. If the county approves the application, the project goes forward with no additional revenue coming to the town.

Jamie Walter reported that he farms around the county. He does have operable solar projects currently. He stated he has worked with SolarStone in the past. He has spoken with many companies. He feels they are working with a reputable company. There is farm land currently being farmed around solar fields. Income for farming is tough. Solar allows a way to generate revenue and continue crop farming. The solar project is generally a 20-year project with an extension possible. When the solar project is finished the area is decommissioned and returned to farm land. This land has been "rested" during the duration of the project. The

plantings under the panels is a known wildlife habitat and the prime farmland is not being destroyed. It is a temporary use. The solar produces 20 to 30-years of energy productions vs the use of biofuel. This is not a food issue as 40% of corn crops are used for biofuel; solar creates electricity. The Walter's believe this is a winning project.

Rebuttal

Mr. Marshall stated that there are challenges with solar. He is willing to answer questions. He stated that vegetative screening is required by the Soil and Water Conservation District. There would be ag woven wire fence, no barbed wire would be used. When speaking regarding data centers and use of many acres for solar Mr. Marshall stated that the application process begins with ComEd. The uses are for homes and businesses and then other uses. These are smaller grid projects.

Ms. Williams address Ms. Black's question. She stated there is a potential of this scenario and the answer could be, yes, within 1-1/2 miles of the Cortland corporate limits. The applicant would prepare materials for the county. Following state law, if the project meets the requirements of the county the project would be approved.

Mr. Porter further replied, if the project meets the county regulations this it cannot deny the approval or would be subject to litigation.

Mr. Marshall stated that the project would be built in a six to 12 month timeframe; it is the fastest way to increase electric supply.

Staff Report

Ms. Williams stated the application has not changed. The Board approved the annexation of the land, however, denied the special use permit. The hearing recommendation was remanded back to the Planning Commission by the Board of Trustees.

Deliberations

Ms. Steadman asking about damaged panels, how often are they looked after?

Mr. Marshall stated all panels are monitored locally (in a radius) and regularly. It takes hours to days for repair.

Mr. Moser asked if the project is fenced or just vegetation.

Mr. Marshall replied, both. Screening is outside the fence, trees could be six foot tall, but not eight, this is a design feature.

Mr. Moser stated he apricates where this project is located.

Ms. Steadman asked if these projects take in to consideration growth, and do they take pressure of and provide renewable energy?

Mr. Marshall stated yeas, it helps, but it is not the full answer.

Ms. Kaminski asked how often the project is monitored.

Mr. Marshall stated that software programs monitor energy going on to the grid. They also monitor weather and adaptations can be made based upon predictions. An example would be predicted hail, the panels would be set in a vertical placement rather than flat.

With no further deliberations a motion to close the public hearing was entered by Ms. Torres and seconded by Ms. Steadman. Unanimous voice vote carried the motion. The public hearing closed a 7:35 p.m.

Review of Standards/Findings of Fact 9-10-3 Standards

A. The proposed structure or use at the particular location requested is necessary or desirable to provide a service or a facility which is in the interest of the public and will contribute to the general welfare of the neighborhood or community.

The commission finds that the proposed location is desirable if constructed as proposed; the project increases energy supply and could lower some electric rates, there is potential revenue increase for the town and the library

B. The proposed structure or use will not have substantial adverse effect upon the adjacent property, the character of the neighborhood, traffic conditions, utility facilities and other matters affecting the public health, safety and general welfare;

The commission finds that the design mitigates any adverse effects on adjacent properties, character of the neighboring properties is not impacted, the proposed location is desirable if constructed as proposed, traffic conditions would increase for short-term construction, the negative impact is considered minimal; there is no public health, safety or general welfare issues found.

C. The proposed structure or use will be designed, arranged, and operated so as to permit the development and use of neighboring property in accordance with the applicable district regulations.

The commission finds the design is comprehensive, there are no red flags by looking at external sources, the design has appropriate fauna and flora, appropriate screening and the Commission has been given confidence the management company will comply with necessary maintenance as required in a timely manner.

D. Such other standards and criteria as are established by the ordinance for a particular special use as set forth in section 9-10-4 of this chapter and as applied to planned developments as set forth in chapter 7 of this title (Ord. 2008-23, 1-28-2008)

Not applicable.

Ms. Torres moved to approve the Findings of Fact, seconded by Ms. Kaminski

Roll call vote:

Yea: Commissioners Lawson, Torres, Steadman, Moser, Kaminski

Nay: None

Absent: Commissioner Hedrick Motion carried.

Recommendation

Ms. Torres moved to approve the request from SolarStone Partners for a Special Use Permit, regarding property located north of IL Route 38, and south of the Union Pacific Railroad, De Kalb County, IL (80.33 ac) PINs 09-27-100-002 and 09-27-300-004, to Construct, Operate and Maintain a Solar Garden as set forth in Title 9, Chapter 4, Section 34 of the Cortland Town Code. Ms. Steadman seconded the motion.

Roll call vote:

Yea: Commissioners Lawson, Torres, Steadman, Moser, Kaminski

Nay: None

Absent: Commissioner Hedrick Motion carried.

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

There was no unfinished business.

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

There was no new business.

REPORT OF THE CHAIR

No report

COMMISSIONER'S REPORT

No reports

LAISON REPORT

No reports

STAFF REPORTS

No reports

ADJOURNMENT

With no further business to discuss a motion for adjournment was entered by Mr. Lawson, seconded by Ms. Steadman and carried by unanimous voice vote. The meeting adjourned at 8:05 p.m.

Respectfully submitted,

Cheryl Aldis
Town Clerk

**RECOMMENDATION LETTER AND FINDINGS OF FACT
TO THE TOWN OF CORTLAND BOARD OF TRUSTEES
PC 25-02**

TO: Cortland Board of Trustees

FROM: Cortland Planning Commission

DATE: April 20, 2026

SUBJECT: PC 25-02: Request a Special Use Permit on the subject property to, upon annexation, construct operate, and maintain a Solar Garden on PINS 09-27-100-002 and 09-27-300-004 located at Illinois Route 38

APPLICANT: SolarStone Partners
125 SE Main St
Minneapolis, MN 55414

OWNERS: James R. Walter and James E. Walter
16513 Lynch Rd
DeKalb, IL 60115

The Cortland Planning Commission conducted a second Public Hearing on April 2, 2026, at 6:30 p.m. at the Cortland Fire Station, 30 W. North Avenue, Cortland, Illinois. The purpose of the Public Hearing involved consideration of the request by SolarStone Partners as applicant, for request of a Special Use Permit in accordance with Title 9, Chapter 10, Section 6B of the Cortland Town Code regarding the property located at Route 38, Cortland, Illinois. The 80.33-acre site is located on the north side of Route 38 between South Hahn Drive and Airport Road comprised of PIN 09-27-100-002 and PIN 09-27-300-004. The applicant is requesting a Special Use Permit on the subject property to, upon annexation, construct, operate, and maintain a Solar Garden as set forth in Title 9, Chapter 4, Section 34 of the Cortland Town Code.

The Planning Commission reviewed and considered the material, information, and testimony presented at the public hearing.

Review of Standards for Special Use Permit (9-10-3)

The standards were presented which are as follows:

- A. The proposed structure or use at the particular location requested is necessary or desirable to provide a service or a facility which is in the interest of the public and will contribute to the general welfare of the neighborhood or community.
- B. The proposed structure or use will not have a substantial adverse effect upon the adjacent property, the character of the neighborhood, traffic conditions, utility facilities and other matters affecting the public health, safety and general welfare.

- C. The proposed structure or use will be designed, arranged, and operated so as to permit the development and use of neighboring property in accordance with the applicable district regulations.
- D. Such other standards and criteria as are established by the ordinance for a particular special use as set forth in section 9-10-4 of this chapter and as applied to planned developments as set forth in chapter 7 of this title (Ord. 2008-03, 1-28-2008).

Findings of Fact

Commissioners deliberated, discussed, and reviewed the standards associated with approval of a special use. Upon deliberation of the relevant standards with respect to the proposed special use to operate a solar garden at the subject location, the Commissioners find as follows:

- A. The proposed structure or use at the particular location requested is necessary or desirable to provide a service or a facility which is in the interest of the public and will contribute to the general welfare of the neighborhood or community.
The commission finds that the proposed location is desirable if constructed as proposed; the project increases energy supply and could lower some electric rates, there is potential revenue increase for the town and the library
- B. The proposed structure or use will not have substantial adverse effect upon the adjacent property, the character of the neighborhood, traffic conditions, utility facilities and other matters affecting the public health, safety and general welfare;
The commission finds that the design mitigates any adverse affects on adjacent properties, character of the neighboring properties is not impacted, the proposed location is desirable if constructed as proposed, traffic conditions would increase for short-term construction, the negative impact is considered minimal; there is no public health, safety or general welfare issues found.
- C. The proposed structure or use will be designed, arranged, and operated so as to permit the development and use of neighboring property in accordance with the applicable district regulations.
The commission finds the design is comprehensive, there are no red flags by looking at external sources, the design has appropriate fauna and flora, appropriate screening and the Commission has been given confidence the management company will comply with necessary maintenance as required in a timely manner.
- D. Such other standards and criteria as are established by the ordinance for a particular special use as set forth in section 9-10-4 of this chapter and as applied to planned developments as set forth in chapter 7 of this title (Ord. 2008-23, 1-28-2008)
Not applicable.

Ms. Torres moved to approve the Findings of Fact, seconded by Ms. Kaminski

Roll call vote:

Yea: Commissioners Lawson, Torres, Steadman, Moser, Kaminski

Nay: None

Absent: Commissioner Hedrick

Motion carried.

Recommendation

Ms. Torres moved to approve the request from SolarStone Partners for a Special Use Permit, regarding property located north of IL Route 38, and south of the Union Pacific Railroad, De Kalb County, IL (80.33 ac) PINs 09-27-100-002 and 09-27-300-004, to Construct, Operate and Maintain a Solar Garden as set forth in Title 9, Chapter 4, Section 34 of the Cortland Town Code. Ms. Steadman seconded the motion.

Roll call vote:

Yea: Commissioners Lawson, Torres, Steadman, Moser, Kaminski

Nay: None

Absent: Commissioner Hedrick

Motion carried, and the recommendation of approval of the proposed special use permit shall be forwarded to the Town Board for consideration at its April 27, 2026 meeting.

Respectfully Submitted,



Mark Hedrick, Chairman
CORTLAND PLANNING COMMISSION

**TOWN OF CORTLAND
DEKALB COUNTY, ILLINOIS**

**TOWN OF CORTLAND
ORDINANCE NO. 2026-XX**

AN ORDINANCE GRANTING A SPECIAL USE PERMIT TO SOLARSTONE PARTNERS TO OPERATE A SOLAR GARDEN ON 80.33 ACRES OF LAND LOCATED NORTH OF ILLINOIS ROUTE 38 AND SOUTH OF THE UNION PACIFIC RAILROAD, PINS 09-27-100-002 AND 09-27-300-004, IN THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS

**ADOPTED BY THE
MAYOR AND BOARD OF TRUSTEES
OF THE TOWN OF CORTLAND**

This 27th day of April, 2026

Published in pamphlet form by the authority of the President and Board of Trustees of the Town of Cortland, DeKalb County, Illinois, this ____ day of April, 2026.

ORDINANCE 2026-__

AN ORDINANCE GRANTING A SPECIAL USE PERMIT TO SOLARSTONE PARTNERS TO OPERATE A SOLAR GARDEN ON 80.33 ACRES OF LAND LOCATED NORTH OF ILLINOIS ROUTE 38 AND SOUTH OF THE UNION PACIFIC RAILROAD, PINS 09-27-100-002 AND 09-27-300-004 IN THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS

WHEREAS, a petition has been filed by Cortland Illinois Dynamics 1 and 2, LLC, as Illinois Limited Liability Companies, d/b/a SolarStone Partners, (hereinafter “SolarStone Partners”), acting with the permission of the property owners, John E. Walter as Trustee of the John E. Walter Trust dated November 13, 2024 and John R. Walter, seeking a Special Use Permit to operate a solar garden on certain property located north of Illinois Route 38 and south of the Union Pacific Railroad within the Town of Cortland; and

WHEREAS, the petition of SolarStone Partners for said special use permit was made in accordance with the provisions of the zoning chapter of the Cortland Town Code; and

WHEREAS, public notice of the public hearing to consider the requested Special Use Permit application was published in the Daily Chronicle on November 12, 2025 and proper notice was sent by mail to proximate property owners in accordance with Sec. 9-9-2.B of the Cortland Town Code at such time;

WHEREAS, on December 4, 2025 the Planning Commission held an initial public hearing at which time the Petitioner and other members of the public offered testimony regarding the requested Special Use Permit, with the Planning Commission subsequently sending a favorable recommendation for approval to the Town of Cortland Board of Trustees; and

WHEREAS, on February 23, 2026, the Board of Trustees referred the matter back to the Plan Commission for further consideration and review of the standards regarding the Special Use Permit; and

WHEREAS, on April 2, 2026 a supplemental public hearing took place before the Planning Commission at which time the Petitioner and other members of the public provided additional testimony; and

WHEREAS, in accordance with Section 9-10-6 of the Town Code, the Board of Trustees hereby accepts the report and Finding of Fact submitted by the Plan Commission and determines that all requirements for the requested special use have been met; specifically finding that the evidence presented establishes the following:

1. The proposed structure or use at the particular location requested is necessary or desirable to provide a service or a facility which is in the interest of the public and will contribute to the general welfare of the neighborhood or community;

2. The proposed structure or use will not have a substantial adverse effect upon the adjacent property, the character of the neighborhood, traffic conditions, utility facilities and other matters affecting the public health, safety and general welfare;

3. The proposed structure or use will be designed, arranged and operated so as to permit the development and use of neighboring property in accordance with the applicable district regulations; and

WHEREAS, the Board of Trustees adopts and incorporates the contents of the Recommendation Letter and Findings of Fact to the Town of Cortland Board of Trustees PC 25-02 attached hereto as Exhibit “A,”.

NOW THEREFORE BE IT ORDAINED by the Board of Trustees of the Town of Cortland, Illinois, as follows:

Section 1. That the Special Use Permit requested by Petitioner shall accordingly be granted for the operation of a solar garden on 80.33 acres of land located upon parcels denoted as PINs 09-27-100-002 and 09-27-300-004, north of Illinois Route 38 and south of the Union Pacific Railroad in the Town of Cortland, further incorporating in its entirety the Recommendation Letter and Finding of Fact to the Town of Cortland Board of Trustees PC 25-02 attached as Exhibit “A” as findings of the Board of Trustees in this Section 1.

Section 2. That such grant of the Special Use Permit shall be subject to the following conditions:

1. That Petitioner shall be required to obtain all necessary building permits associated with the special use for operation of a solar garden.
2. That Petitioner shall comply with all federal, state, and local laws including Section 9-4-34 of the Cortland Town Code.

Section 3. Severability and Repeal of Inconsistent Ordinances. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance. All Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This Ordinance shall be in full force and effect after its passage and publication as provided by law.

PASSED BY THE BOARD OF TRUSTEES of the Town of Cortland, Illinois, at a regular meeting thereof held on the 27th day of April, 2026, and approved by me as Mayor on the same day.

AYE:
NAY:
ABSENT:

Mark Pietrowski
Mayor

ATTEST:

Cheryl Aldis
Town Clerk

FOR APPROVAL

CERTIFICATE

STATE OF ILLINOIS)
) SS.
COUNTY OF DEKALB)

I, Cheryl Aldis, certify that I am the duly appointed and acting Town Clerk of the Town of Cortland, DeKalb County, Illinois.

I further certify that on April 27, 2026, the Corporate Authorities of such municipality passed and approved Ordinance No. 2026-___ entitled **AN ORDINANCE GRANTING A SPECIAL USE PERMIT TO SOLARSTONE PARTNERS TO OPERATE A SOLAR GASRDEN ON 80.33 ACRES OF LAND LOCATED NORTH OF ILLINOIS ROUTE 38 AND SOUTH OF THE UNION PACIFIC RAILROAD, PINS 09-27-100-002 AND 09-27-300-004, IN THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS** which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2026-___ including the Ordinance and a cover sheet thereof prepared, and a copy of such Ordinance was posted in the Town Hall, commencing on _____. Copies of such Ordinance were also available for public inspection upon request in the office of the Town Clerk.

Dated at Cortland, Illinois, this ___ day of _____, 2026.

(SEAL)

Cheryl Aldis, Town Clerk

**TOWN OF CORTLAND
DEKALB COUNTY, ILLINOIS**

**TOWN OF CORTLAND
ORDINANCE NO. 2026-XX**

AN ORDINANCE DENYING A REQUESTED SPECIAL USE PERMIT TO SOLARSTONE PARTNERS TO OPERATE A SOLAR GARDEN ON 80.33 ACRES OF LAND LOCATED NORTH OF ILLINOIS ROUTE 38 AND SOUTH OF THE UNION PACIFIC RAILROAD, PINS 09-27-100-002 AND 09-27-300-004, IN THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS

**ADOPTED BY THE
MAYOR AND BOARD OF TRUSTEES
OF THE TOWN OF CORTLAND**

This 27th day of April, 2026

Published in pamphlet form by the authority of the President and Board of Trustees of the Town of Cortland, DeKalb County, Illinois, this ____ day of April, 2026.

ORDINANCE 2026-__

AN ORDINANCE DENYING A REQUESTED SPECIAL USE PERMIT TO SOLARSTONE PARTNERS TO OPERATE A SOLAR GARDEN ON 80.33 ACRES OF LAND LOCATED NORTH OF ILLINOIS ROUTE 38 AND SOUTH OF THE UNION PACIFIC RAILROAD, PINS 09-27-100-002 AND 09-27-300-004 IN THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS

WHEREAS, a petition has been filed by Cortland Illinois Dynamics 1 and 2, LLC, as Illinois Limited Liability Companies, d/b/a SolarStone Partners, (hereinafter “SolarStone Partners”), acting with the permission of the property owners, John E. Walter as Trustee of the John E. Walter Trust dated November 13, 2024 and John R. Walter, seeking a Special Use Permit to operate a solar garden on certain property located north of Illinois Route 38 and south of the Union Pacific Railroad within the Town of Cortland; and

WHEREAS, the petition of SolarStone Partners for said special use permit was made in accordance with the provisions of the zoning chapter of the Cortland Town Code; and

WHEREAS, public notice of the public hearing to consider the requested Special Use Permit application was published in the Daily Chronicle on November 12, 2025 and proper notice was sent by mail to proximate property owners in accordance with Sec. 9-9-2.B of the Cortland Town Code at such time;

WHEREAS, on December 4, 2025 the Planning Commission held an initial public hearing at which time the Petitioner and other members of the public offered testimony regarding the requested Special Use Permit, with the Planning Commission subsequently sending a favorable recommendation for approval to the Town of Cortland Board of Trustees; and

WHEREAS, on February 23, 2026, the Board of Trustees referred the matter back to the Plan Commission for further consideration and review of the standards regarding the Special Use Permit; and

WHEREAS, on April 2, 2026 a supplemental public hearing took place before the Planning Commission at which time the Petitioner and other members of the public provided additional testimony; and

WHEREAS, the Planning Commission has tendered a Recommendation Letter and Finding of Fact and Recommendation to the Cortland Board of Trustees, PC 25-02, and within recommends approval of the proposed special use by a vote of 5 aye, 0 nay, and 1 absent; and

WHEREAS, after receiving and reviewing the Planning Commissions Finding of Fact and Recommendation for approval, the Cortland Board of Trustees rejects the Recommendations and Report in their entirety, hereby making its own findings; and

WHEREAS, in accordance with Section 9-10-6 of the Town Code, the Board of Trustees

specifically rejects the Recommendation Letter and Finding of Fact submitted by the Planning Commission 25-02 and determines that the requirements for the special use have not been met; finding that in the opinion of the Board of Trustees the application and evidence presented establishes the following:

1. The proposed structure or use at the particular location requested fails to provide a service or a facility which is in the interest of the public, and will not contribute to the general welfare of the neighborhood or community;
2. The proposed structure or use may have a substantial adverse effect upon the adjacent property, the character of the neighborhood, traffic conditions, utility facilities and other matters affecting the public health, safety and general welfare;
3. The proposed structure or use is not designed, arranged and operated so as to permit the development and use of neighboring property in accordance with the applicable district regulations.

NOW THEREFORE BE IT ORDAINED by the Board of Trustees of the Town of Cortland, Illinois, as follows:

Section 1. That the Cortland Board of Trustees found that the evidence presented established the following:

1. The proposed structure or use at the particular location requested fails to provide a service or a facility which is in the interest of the public, and will not contribute to the general welfare of the neighborhood or community;
2. The proposed structure or use may have a substantial adverse effect upon the adjacent property, the character of the neighborhood, traffic conditions, utility facilities and other matters affecting the public health, safety and general welfare;
3. The proposed structure or use is not designed, arranged and operated so as to permit the development and use of neighboring property in accordance with the applicable district regulations.

Accordingly, the Special Use Permit requested by Petitioner shall be denied for the operation of a solar garden on 80.33 acres of land located upon parcels denoted as PINs 09-27-100-002 and 09-27-300-004, north of Illinois Route 38 and south of the Union Pacific Railroad in the Town of Cortland.

Section 2. Severability and Repeal of Inconsistent Ordinances. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance. All Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 3. Effective Date. This Ordinance shall be in full force and effect after its passage and publication as provided by law.

PASSED BY THE BOARD OF TRUSTEES of the Town of Cortland, Illinois, at a regular meeting thereof held on the 27th day of April, 2026, and approved by me as Mayor on the same day.

AYE:
NAY:
ABSENT:

Mark Pietrowski
Mayor

ATTEST:

Cheryl Aldis
Town Clerk

FOR DENIAL

CERTIFICATE

STATE OF ILLINOIS)
) SS.
COUNTY OF DEKALB)

I, Cheryl Aldis, certify that I am the duly appointed and acting Town Clerk of the Town of Cortland, DeKalb County, Illinois.

I further certify that on April 27, 2026, the Corporate Authorities of such municipality passed and approved Ordinance No. 2026-___ entitled **AN ORDINANCE DENYING A SPECIAL USE PERMIT TO SOLARSTONE PARTNERS TO OPERATE A SOLAR GARDEN ON 80.33 ACRES OF LAND LOCATED NORTH OF ILLINOIS ROUTE 38 AND SOUTH OF THE UNION PACIFIC RAILROAD, PINS 09-27-100-002 AND 09-27-300-004, IN THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS** which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2026-___ including the Ordinance and a cover sheet thereof prepared, and a copy of such Ordinance was posted in the Town Hall, commencing on _____. Copies of such Ordinance were also available for public inspection upon request in the office of the Town Clerk.

Dated at Cortland, Illinois, this ___ day of _____, 2026.

(SEAL)

Cheryl Aldis, Town Clerk

This Instrument Prepared By/Return To:

Foster, Buick, Conklin,
Lundgren & Gottschalk, LLC
Attorneys at Law
2040 Aberdeen Court
Sycamore, Illinois 60178

* The Above Space for Recorder's Use Only *

**TOWN OF CORTLAND
DEKALB COUNTY, ILLINOIS**

TOWN OF CORTLAND
ORDINANCE NO. 2026 - XX

AN ORDINANCE ANNEXING 80.33 ACRES OWNED BY
JOHN E. WALTER AS TRUSTEE OF THE JOHN E. WALTER TRUST DATED NOVEMBER 13, 2024
AND JOHN R. WALTER
TO THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS

**ADOPTED BY THE
MAYOR AND BOARD OF TRUSTEES
OF THE TOWN OF CORTLAND**

This 27th day of April, 2026

Published in pamphlet form by the authority of the President and Board of Trustees of the Town of Cortland,
DeKalb County, Illinois, this ____ day of April, 2026.

ORDINANCE 2026-XX

AN ORDINANCE ANNEXING 80.33 ACRES OWNED BY JOHN E. WALTER AS TRUSTEE OF THE JOHN E. WALTER TRUST DATED NOVEMBER 13, 2024 AND JOHN R. WALTER TO THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS

WHEREAS, John E. Walter as Trustee of the John E. Walter Trust dated November 13, 2024 and John R. Walter have filed a petition for annexation, signed by the legal owners of record of all land within the territory hereinafter described, with the Town Clerk of the Town of Cortland, Dekalb County, Illinois, requesting that said territory be annexed to the Town of Cortland; and,

WHEREAS, there are no electors residing within said territory; and,

WHEREAS, the said territory is not within the corporate limits of any municipality but is contiguous to the Town of Cortland; and,

WHEREAS, legal notices regarding the intention of the Town to annex said property have been or will be sent to all public bodies required to receive such notice by state statute (65 ILCS 5/7-1-1 et seq.); and,

WHEREAS, all petitions, documents, and other necessary legal requirements are in full compliance with the statutes of the State of Illinois, specifically Section 7-1-8 of the Illinois Municipal Code; and,

WHEREAS, it is in the best interest of the Town of Cortland that the territory be annexed thereto.

NOW THEREFORE BE IT ORDAINED by the Board of Trustees of the Town of Cortland, Illinois, as follows:

Section 1. That the following described territory,

THE WEST 1/2 OF THE SOUTHWEST 1/4 OF SECTION 27 AND THAT PART OF THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF SECTION 27 LYING SOUTH OF THE SOUTH RIGHT OF WAY LINE OF THE CHICAGO AND NORTHWESTERN RAILWAY COMPANY (NOW KNOWN AS ATHE CHICAGO AND NORTH WESTERN TRANSPORTATION COMPANY, A DELAWARE CORPORATION) (EXCEPTING FROM SAID SOUTH 1/2 OF THE NORTHWEST 1/4 OF SECTION 27 AFORESAID. THAT PART FALLING IN THE FOLLOWING DESCRIBED LAND:

PART OF SECTION 27, TOWNSHIP 40 NORTH, RANGE 5, EAST OF THE THIRD PRINCIPAL MERIDIAN, DEKALB COUNTY, ILLINOIS, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF THE EAST 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION 27; THENCE EASTERLY ALONG THE NORTH LINE OF THE SOUTHWEST 1/4 OF SAID SECTION 27, A DISTANCE OF 823.0 FEET TO THE WESTERLY BANK OF THE UNION DITCH #1 RUNNING IN A NORTHERLY AND SOUTHERLY DIRECTION OVER SAID SECTION; THENCE NORTHERLY AT AN ANGLE OF 83 DEGREES 53 MINUTES MEASURED CLOCKWISE FROM THE LAST DESCRIBED COURSE ALONG SAID WESTERLY BANK, A DISTANCE OF 166.5 FEET TO THE SOUTHERLY RIGHT OF WAY LINE OF THE CHICAGO & NORTHWESTERN RAILWAY; THENCE

SOUTHEASTERLY ALONG THE SOUTHERLY RIGHT OF WAY LINE OF SAID RAILWAY, A DISTANCE OF 1887.12 FEET TO THE WEST LINE OF THE EAST 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 27; THENCE SOUTHERLY ALONG THE SAID WEST LINE, A DISTANCE OF 2413.4 FEET, MORE OR LESS, TO THE NORTHERLY RIGHT OF WAY LINE OF FEDERAL AID ROUTE 7 (U.S. ALT. 30 - LINCOLN HIGHWAY); THENCE NORTHWESTERLY ALONG THE NORTHERLY RIGHT OF WAY LINE TO THE SOUTHEASTERLY CORNER OF PROPERTY DESCRIBED IN A WARRANTY DEED RECORDED IN DEED BOOK 332, PAGE 43, IN THE DEKALB COUNTY RECORDER'S OFFICE DESCRIBED AS FOLLOWS: PART OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 27, TOWNSHIP 40 NORTH, RANGE 5, EAST OF THE THIRD PRINCIPAL MERIDIAN, DEKALB COUNTY, ILLINOIS, DESCRIBED AS FOLLOWS: COMMENCING AT STATION 336/84 ON THE CENTER LINE OF FEDERAL AID ROUTE 7 AS RECORDED IN DOCUMENT NO. 297030, DEKALB COUNTY, ILLINOIS; THENCE NORTH ALONG A LINE PARALLEL TO THE EAST QUARTER, QUARTER LINE OF SAID SECTION 27 TO A POINT THAT IS 60 FEET DISTANCE FROM (AS MEASURED ON A NORMAL LINE) THE CENTER LINE OF SAID FA ROUTE 7 FOR A POINT OF BEGINNING; THENCE CONTINUING ON THE LAST DESCRIBED COURSE, A DISTANCE OF 200 FEET TO A POINT; THENCE SOUTHWESTERLY TO A POINT ON A LINE 60 FEET FROM (AS MEASURED ON A NORMAL LINE) AND PARALLEL WITH THE CENTER LINE OF SAID FA ROUTE 7, SAID POINT BEING 10 FEET WESTERLY OF THE POINT OF BEGINNING, AS MEASURED ALONG SAID LINE; THENCE EASTERLY FOR A DISTANCE OF 10 FEET TO THE POINT OF BEGINNING); THENCE NORTHERLY ALONG THE EASTERLY LINE OF THE PROPERTY DESCRIBED IN SAID DEED BOOK 332, PAGE 43, A DISTANCE OF 200 FEET TO THE NORTHERLY CORNER THEREOF; THENCE SOUTHWESTERLY ALONG THE WESTERLY LINE OF THE PROPERTY DESCRIBED IN SAID DEED BOOK 332, PAGE 43, TO THE WESTERLY CORNER THEREOF AND THE NORTHERLY RIGHT OF WAY LINE OF SAID FEDERAL AID ROUTE 7; THENCE NORTHWESTERLY ALONG THE NORTHERLY RIGHT OF WAY LINE OF SAID FEDERAL AID ROUTE 7 TO THE INTERSECTION WITH THE NORTHERLY RIGHT OF WAY LINE OF S.B.I. ROUTE 6; THENCE SOUTHEASTERLY ALONG THE NORTHERLY RIGHT OF WAY LINE OF SAID S.B.I. ROUTE 6 TO THE WEST LINE OF THE EAST 1/2 OF THE SOUTHEAST 1/4 OF SAID SECTION 27; THENCE SOUTHERLY ALONG SAID WEST LINE TO THE SOUTH LINE OF SAID SECTION 27; THENCE WESTERLY ALONG THE SOUTH LINE OF SAID SECTION 27 TO THE INTERSECTION WITH THE CENTER LINE OF SAID S.B.I. ROUTE 6; THENCE NORTHWESTERLY ALONG THE CENTER LINE OF SAID S.B.I. ROUTE 6 TO THE INTERSECTION WITH THE WEST LINE OF THE EAST 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION 27; THENCE NORTHERLY ALONG THE SAID WEST LINE, A DISTANCE OF 2327.9 FEET TO THE POINT OF BEGINNING, IN DEKALB COUNTY, ILLINOIS) ALL IN SECTION 27, TOWNSHIP 40 NORTH, RANGE 5, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN DEKALB COUNTY, ILLINOIS.

ALSO EXCEPTING ALL THAT PART OF SAID PREMISES LYING SOUTH OF THE CENTER LINE OF SAID FEDERAL AID ROUTE 7; AND ALSO EXCEPTING THE FOLLOWING: THAT PART THEREOF DESCRIBED AS FOLLOWS:

PART OF THE WEST 1/2 OF THE SOUTHWEST 1/4 OF SECTION 27, TOWNSHIP 40 NORTH, RANGE 5, EAST OF THE THIRD PRINCIPAL MERIDIAN, DEKALB COUNTY, ILLINOIS, DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SAID SECTION 27; THENCE NORTHERLY ALONG THE WEST LINE OF SAID SECTION 27 A DISTANCE OF 586.55

FEET TO THE CENTER LINE OF FEDERAL AID ROUTE 7 FOR THE POINT OF BEGINNING; THENCE CONTINUING NORTHERLY ALONG THE WEST LINE OF SAID SECTION 27 A DISTANCE OF 235.49 FEET; THENCE EASTERLY AT AN ANGLE OF 90 DEGREES 00 MINUTES 00 SECONDS MEASURED COUNTERCLOCKWISE FROM THE LAST DESCRIBED COURSE, A DISTANCE OF 647.11 FEET; THENCE SOUTHERLY PARALLEL WITH THE WEST LINE OF SAID SECTION 27, A DISTANCE OF 362.71 FEET TO THE CENTER LINE OF SAID FEDERAL AID ROUTE 7; THENCE NORTHWESTERLY ALONG THE CENTER LINE OF SAID FEDERAL AID ROUTE 7 A DISTANCE OF 659.49 FEET TO THE POINT OF BEGINNING, EXCEPTING THEREFROM THE ABOVE THAT PART THEREOF DESCRIBED IN WARRANTY DEED IN BOOK 335 ON PAGE 693 IN THE DEKALB COUNTY RECORDER'S OFFICE DESCRIBED AS FOLLOWS: PARCEL A: PART OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 27, TOWNSHIP 40 NORTH, RANGE 5, EAST OF THE THIRD PRINCIPAL MERIDIAN, DEKALB COUNTY, ILLINOIS, AS SET FORTH IN DOCUMENT NO. 198481 IN DEKALB COUNTY, ILLINOIS, DESCRIBED AS A STRIP OF LAND 120.0 FEET IN WIDTH, THE CENTER LINE OF SAID 120.0 FOOT STRIP BEING THE CENTER LINE OF FEDERAL AID ROUTE 7 AS RECORDED IN DOCUMENT NOS. 297144 AND 297145 IN DEKALB COUNTY, ILLINOIS, EXCEPT THAT PORTION PREVIOUSLY DEDICATED AND USED FOR ROAD PURPOSES. PARCEL B: PART OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 27, TOWNSHIP 40 NORTH, RANGE 5, EAST OF THE THIRD PRINCIPAL MERIDIAN, DEKALB COUNTY, ILLINOIS, AS SET FORTH IN DOCUMENT NO. 198481, IN DEKALB COUNTY, ILLINOIS, DESCRIBED AS FOLLOWS: COMMENCING AT THE INTERSECTION OF THE WEST LINE OF SAID SECTION 27 WITH THE CENTER LINE OF FEDERAL AID ROUTE 7 AS RECORDED IN DOCUMENT NO. 297144 IN DEKALB COUNTY, ILLINOIS; THENCE SOUTHERLY ALONG SAID WEST LINE TO A POINT THAT IS 60.0 FEET DISTANT FROM (AS MEASURED ON A NORMAL LINE) THE CENTER LINE OF SAID FEDERAL AID ROUTE 7; THENCE SOUTHEASTERLY PARALLEL WITH THE CENTER LINE OF SAID FEDERAL AID ROUTE 7 TO A POINT IN THE EASTERLY RIGHT OF WAY LINE OF A PUBLIC ROAD FOR A POINT OF BEGINNING; THENCE CONTINUING SOUTHEASTERLY PARALLEL WITH THE CENTER LINE OF SAID FEDERAL AID ROUTE 7 FOR A DISTANCE OF 6.0 FEET; THENCE SOUTHERLY TO A POINT IN THE EASTERLY RIGHT OF WAY LINE OF SAID PUBLIC ROAD, THE LAST MENTIONED POINT BEING 100.0 FEET DISTANT FROM THE POINT OF BEGINNING AS MEASURED ALONG THE EASTERLY RIGHT OF WAY LINE OF SAID PUBLIC ROAD; THENCE NORTHERLY ALONG SAID EASTERLY RIGHT OF WAY LINE FOR A DISTANCE OF 100.0 FEET TO THE POINT OF BEGINNING.

Identified as DeKalb County PIN 09-27-100-002 and 09-27-300-004, consisting of 80.33 acres of land

being indicated on an accurate map of the annexed territory (which is appended to as Exhibit "A" and hereby made a part of this Ordinance), is and shall be annexed to the Town of Cortland, Dekalb County, Illinois.

Section 2. That the Town Clerk is hereby directed to record with the Recorder and to file with the County Clerk a certified copy of this Ordinance, together with the accurate map of the territory annexed appended to the Ordinance, and provide any necessary notifications to appropriate public bodies.

Section 3. Effective Date. This Ordinance shall be in full force and effect after its passage and publication as provided by law.

PASSED BY THE BOARD OF TRUSTEES of the Town of Cortland, Illinois, at a regular meeting thereof held on the 27th day of April, 2026, and approved by me as Mayor on the same day.

AYE:
NAY:
ABSENT:

Mark Pietrowski
Mayor

ATTEST:

Cheryl Aldis
Town Clerk

CERTIFICATE

STATE OF ILLINOIS)
) SS.
COUNTY OF DEKALB)

I, Cheryl Aldis, certify that I am the duly appointed and acting Town Clerk of the Town of Cortland, DeKalb County, Illinois.

I further certify that on April 27, 2026, the Corporate Authorities of such municipality passed and approved Ordinance No. 2026-___ entitled **AN ORDINANCE ANNEXING 80.33 ACRES OWNED BY JOHN E. WALTER AS TRUSTEE OF THE JOHN E. WALTER TRUST DATED NOVEMBER 13, 2024 AND JOHN R. WALTER TO THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS** which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 2026-___ including the Ordinance and a cover sheet thereof prepared, and a copy of such Ordinance was posted in the Town Hall, commencing on _____. Copies of such Ordinance were also available for public inspection upon request in the office of the Town Clerk.

Dated at Cortland, Illinois, this ____ day of _____, 2026.

(SEAL)

Cheryl Aldis, Town Clerk

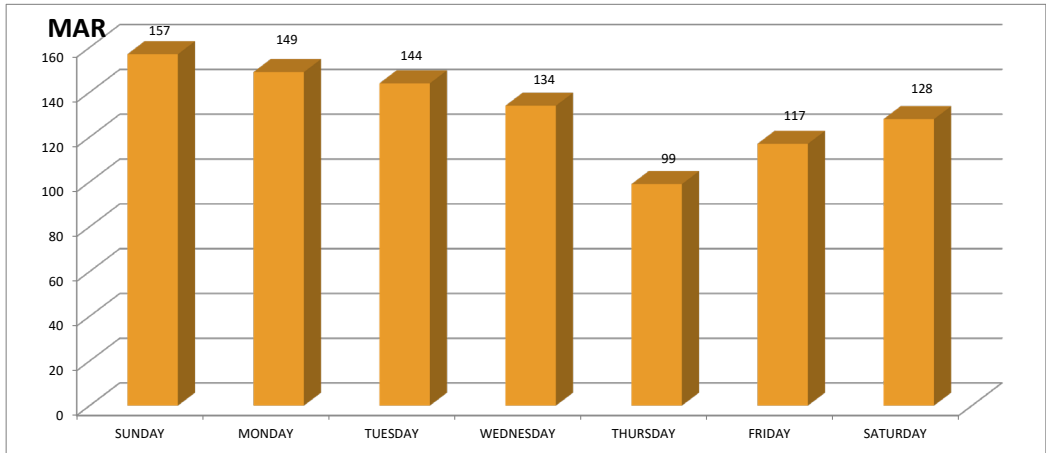
2026 MONTHLY PERMITS ISSUED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	Yearly Total
NEW CONSTRUCTION													
RESIDENTIAL		2	16										Item 7.
INDUSTRIAL/COMMERCIAL BLDG													0
REMODELING/RENOVATION													
ELECTRICAL/ELEC SERVICE UPGRADE	1												1
PLUMBING	1												1
HVAC													0
REMODEL/REPAIR/ALTERATION													0
REPLACEMENT DOORS			1										1
REPLACEMENT WINDOWS	1		2										3
ROOF		3	17										20
SIDING			3										3
ADDITION													0
DEMOLITION													
GARAGE			1										1
HOUSE													0
INDUSTRIAL/COMMERCIAL BLDG													0
OTHER													0
MISCELLANEOUS													
FIRE ALARM SYSTEM													0
FIRE SPRINKLER SYSTEM													0
IRRIGATION SYSTEM ELECTRICAL													0
WATER SERVICE													0
SITE GRADING													0
ALL OTHER IMPROVEMENTS													
DECK	1												1
DRIVEWAY/DRIVEWAY EXT													0
FENCE	3	1	4										8
FIREPLACE													0
GARAGE ADDITION													0
HANDRAILS													0
OUTDOOR FIREPLACE/PATIO WALL													0
PERGOLA/GAZEBO													0
PARK SHELTER													0
PARKING LOT REPAVEMENT/EXTENSION													0
POOL/HOT TUB													0
PORCH			1										1
RAMP													0
SHED													0
SIDEWALK													0
SIGN													0
SOLAR PANELS - RESIDENTIAL													0
SOLAR PANELS - COMMERCIAL													0
STAIRS & HANDRAILING													0
CONCRETE STEPS/STOOP													0
STORAGE BUILDING													0
UTILITY PERMIT	1		1										2
WHOLE HOUSE GENERATOR													0
TOTAL	8	6	46	0	0	0	0	0	0	0	0	0	60

CORTLAND POLICE DEPARTMENT 2026

SUMMARY	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Group A Offenses (NIBRS)	4	9	12										25
Mental Health Calls (NIBRS)	2	1	4										7
Community Contacts	86	75	89										250
Drug Offenses	0	0	4										4
Alcohol Offenses	0	0	0										0
Juvenile Offenses	1	1	0										2
Municipal Code	0	0	7										7
Traffic Stops	47	35	61										143
Warnings	46	29	48										123
Tickets Issued	9	11	15										35
Accidents	5	2	1										8
Criminal Arrests	0	5	6										11
*Warrant Arrests (# also included in Criminal Arrests)	0	0	0										0
Calls For Service	127	108	126										361
CAD Events	881	803	928										2,612
Case Reports	36	30	39										105
Parking Tickets	1	0	0										1
Total	1,245	1,109	1,340	0	0	0	0	0	0	0	0	0	3,694

SPECIAL SERVICES FOR MAR 2026

ASSIST OTHER AGENCIES	13
ASSIST MOTORISTS	01
KEYS IN CAR	03
HOUSE/BUSINESS CHECK	94
EXTRA PATROL	195
FOOT PATROL	02
SCHOOL PATROL	10
STATIONARY PATROL	126
CONCENTRATED PATROL	143
COMMUNITY CONTACT	89



SQUAD CAR MILEAGE as of MAR 2026

VEHICLE	YEAR	MILES
Ford Explorer	2021	40310
Ford Explorer	2017	128026
Ford Taurus	2018	77618
Ford Taurus	2019	49463
Chevy Tahoe	2020	57705
Ford Explorer	2025	18428

SQUAD CAR EXPENSES MAR 2026
(01-6200-241)

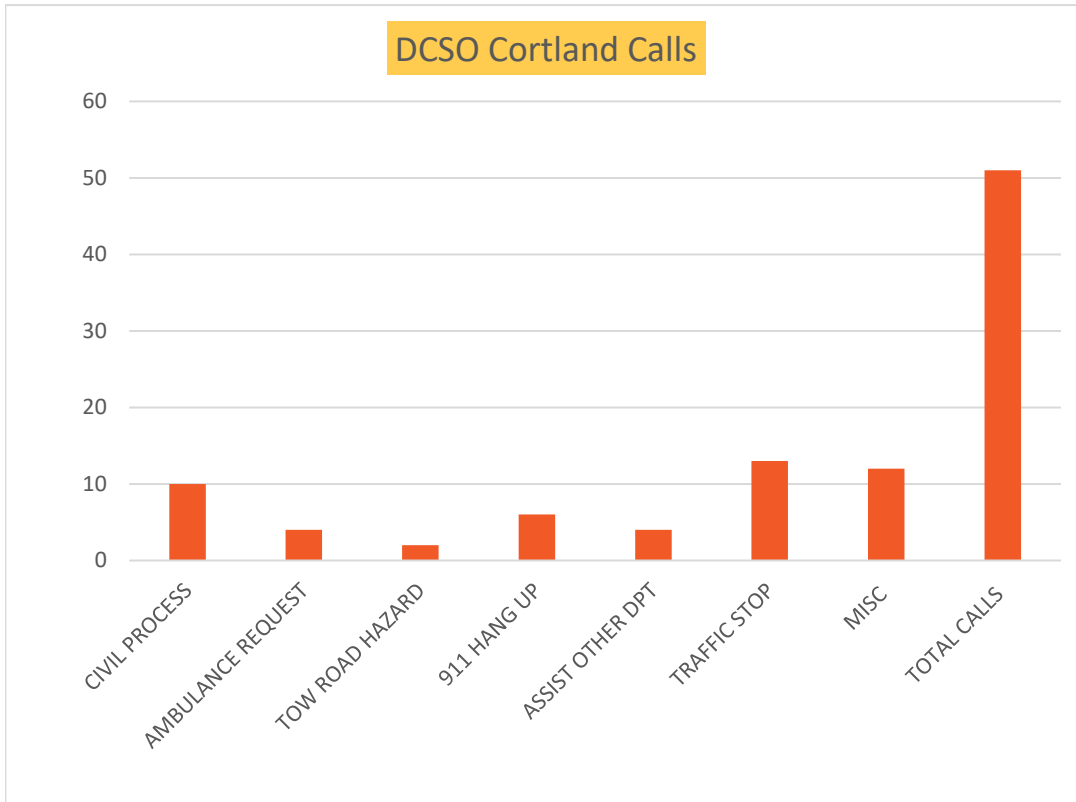
Garlich Automotive Services	\$259.96
NAPA	\$157.08

THRU FEB 2026

SUMMARY	MISC P/T	DARGIS 971	VanWankum 972	HARRIS 974	RYDER 976	SAWYER 977	SCHAIBL E 978	HOPKINS 979	TOTAL
Case Reports	2	0	1	35	15	21	9	22	105
Community Contacts	4	0	0	67	29	42	3	105	250
Warnings	0	0	0	0	19	56	26	23	124
Tickets Issued	0	0	0	3	0	30	1	2	36
Accidents	0	0	0	1	3	1	1	3	9
Criminal Arrests	0	0	0	1	0	8	1	1	11
Total Calls	31	0	11	360	257	903	397	653	2612
Traffic Stops	0	0	0	0	14	76	28	26	144
Self Initiated	28	0	0	279	213	823	335	573	2251
Parking Tickets	0	0	0	0	1	0	0	0	1
Total	65	0	12	746	551	1960	801	1408	5543

COUNTY CALLS AFTER HOURS

CIVIL PROCESS	AMBULANCE REQUEST	TOW ROAD HAZARD	911 HANG UP	ASSIST OTHER DPT	TRAFFIC STOP	MISC	TOTAL CALLS
10	4	2	6	4	13	12	51



Proclamation

57th ANNUAL PROFESSIONAL MUNICIPAL CLERKS WEEK

May 3 - 9, 2026

Whereas, The Office of the Professional Municipal Clerk, a time honored and vital part of local government exists throughout the world, and

Whereas, The Office of the Professional Municipal Clerk is the oldest among public servants, and

Whereas, The Office of the Professional Municipal Clerk provides the professional link between the citizens, the local governing bodies and agencies of government at other levels, and

Whereas, Professional Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all.

Whereas, The Professional Municipal Clerk serves as the information center on functions of local government and community.

Whereas, Professional Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Professional Municipal Clerk through participation in education programs, seminars, workshops and the annual meetings of their state, and international professional organizations.

Whereas, It is most appropriate that we recognize the accomplishments of the Office of the Professional Municipal Clerk.


Now, Therefore, I, Mark Pietrowski, Mayor of Cortland, do recognize the week of May 3 through 9, 2026, as Professional Municipal Clerks Week, and further extend appreciation to our Professional Municipal Clerks, Cheryl "Cookie" Aldis and Catherine Koks and to all Professional Municipal Clerks for the vital services they perform and their exemplary dedication to the community they represent.

Dated this 27th day of April, 2026

Mayor



Attest:





THE TOWN OF CORTLAND, ILLINOIS
PROCLAMATION BY THE MAYOR

WHEREAS, safety is the highest priority for the highways and streets of our TOWN and State; and

WHEREAS, the great State of Illinois is proud to be a national leader in motorcycle safety, education and awareness; and

WHEREAS, motorcycles are a primary, common, and economical means of transportation that reduces fuel consumption and road wear, and contributes in a significant way to the relief of traffic and parking congestion; and

WHEREAS, it is especially meaningful that the citizens of our TOWN and state be aware of motorcycles on the roadways and recognize the importance of motorcycle safety; and

WHEREAS, the members of ABATE of Illinois, Inc. (A Brotherhood Aimed Toward Education), continually promote motorcycle safety, education, and awareness in high school drivers' education programs and to the general public in our TOWN and State, presenting motorcycle awareness programs to over 120,000 participants in Illinois over the past nine years; and

WHEREAS, all motorcyclists should join ABATE of Illinois, Inc. in actively promoting the safe operation of motorcycles as well as promoting motorcycle safety, education, awareness and respect of the citizens of our TOWN and State; and

WHEREAS, the motorcyclists of Illinois have contributed extensive volunteerism and money to national and community charitable organizations; and

WHEREAS, during the month of May, all roadway users should unite in the safe sharing of roadways within the TOWN of CORTLAND, and throughout the great State of Illinois;

THEREFORE, I Mark Pietrowski, Jr Mayor of the TOWN of CORTLAND, in the great state of Illinois, in recognition of 39 years of ABATE of Illinois, Inc., and over 352,500 registered motorcyclists statewide, and in recognition of the continued role Illinois serves as a leader in motorcycle safety, education and awareness,

DO HEREBY PROCLAIM THE MONTH OF MAY, THIS YEAR 2026 AS
MOTORCYCLE AWARENESS MONTH

In the TOWN of CORTLAND, and urge all motorists to join in an effort to improve safety and awareness on our roadways.

IN WITNESS THEREOF, I have hereunto set my hand and caused the Great Seal of the TOWN of CORTLAND, to be affixed this 15 day of April, in the year Two Thousand Twenty-Six.



Open Roads ABATE of IL, Inc.