Town of Cortland
Cash Summaries
Month Ending:
May 31, 2026

	General	MFT	CIF	Sewer	Water	RAF	TIF	Total
Beginning Cash	$ 322,928.80	$ 1,068,730.42	$ 1,482,996.67	$ 3,635,759.74	$ 1,673,343.89	$ 1,937,137.64	$ 1,704,072.84	$ 11,824,970.00
Revenue over Expenses:	$ 31,146.23	$ 19,659.60	$ 31,127.02	$ 1,420.41	$ (38,236.98)	$ 9,579.46	$ 69,518.35	$ 124,214.09
Receivables								
Prev month	$ 1,112,419.08	$ 16,235.28	$ 92,678.23	$ 156,227.12	$ 142,747.66	$ 3,607.50	$ -	$ 1,523,914.87
Current month	220,444.24	16,235.28	92,678.23	29,406.70	30,718.10	3,607.50	-	393,090.05
Change in receivables	$ 891,974.84	$ -	$ -	$ 126,820.42	$ 112,029.56	$ -	$ -	$ 1,130,824.82
Less: non-expense								$ -
AJE for Audit		$ -				$ -	$ -	$ -
Payables								
Prev month	$ 1,049,868.34	$ -	$ 27,294.74	$ 581,797.46	$ 132,625.17	$ 1,052,958.26	$ 1,766.10	$ 2,846,310.07
Current month	$ 78,919.69	$ -	$ 27,294.74	$ 560,841.69	$ 115,717.38	$ 1,002,734.50	$ -	$ 1,785,508.00
Change in Payables	$ (970,948.65)	$ -	$ -	$ (20,955.77)	$ (16,907.79)	$ (50,223.76)	$ (1,766.10)	$ (1,060,802.07)
Ending Cash	$ 275,101.22	$ 1,088,390.02	$ 1,514,123.69	$ 3,743,044.80	$ 1,730,228.68	$ 1,896,493.34	$ 1,771,825.09	$ 12,019,206.84
Per Cash Trial Balance:	**$ 275,101.22**	**$ 1,088,390.02**	**$ 1,514,123.69**	**$ 3,743,044.80**	$ 1,730,228.68	$ 1,896,493.34	$ 1,771,825.09	$ 12,019,206.84

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PROPERTY TAX					
01-4052	RE TAX - CORPORATE LEVY	23,079.42	23,079.42	520,009.00	496,929.58	4.4
01-4055	PROPERTY TAX-POLICE	11,327.29	11,327.29	256,507.00	245,179.71	4.4
01-4058	RE TAX - IMRF LEVY	2,473.30	2,473.30	56,008.00	53,534.70	4.4
01-4059	RE TAX - SOC SEC LEVY	2,307.85	2,307.85	52,261.00	49,953.15	4.4
	TOTAL PROPERTY TAX	39,187.86	39,187.86	884,785.00	845,597.14	4.4
	FINES & FORFEITURES					
01-4062	COURT FINES	935.00	935.00	6,500.00	5,565.00	14.4
	TOTAL FINES & FORFEITURES	935.00	935.00	6,500.00	5,565.00	14.4
	ROAD & BRIDGE TAX					
01-4071	ROAD & BRIDGE TAX REV	913.68	913.68	16,000.00	15,086.32	5.7
	TOTAL ROAD & BRIDGE TAX	913.68	913.68	16,000.00	15,086.32	5.7
	BUILDING & ZONING PERMITS					
01-4082	ZONING PERMITS	500.00	500.00	.00	(500.00)	.0
01-4083	BUILDING PERMITS	1,210.00	1,210.00	70,000.00	68,790.00	1.7
01-4084	SITE GRADING PLAN REVIEW	300.00	300.00	.00	(300.00)	.0
	TOTAL BUILDING & ZONING PERMITS	2,010.00	2,010.00	70,000.00	67,990.00	2.9
	LAND/CASH REVENUE					
01-4099	LAND/CASH - TOWN SERVICES	.00	.00	9,450.00	9,450.00	.0
	TOTAL LAND/CASH REVENUE	.00	.00	9,450.00	9,450.00	.0
	INCOME TAX REVENUE					
01-4101	STATE INCOME TAX REVENUE	136,061.21	136,061.21	785,000.00	648,938.79	17.3
	TOTAL INCOME TAX REVENUE	136,061.21	136,061.21	785,000.00	648,938.79	17.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SALES TAX					
01-4120	NON-HOME RULE SALES TAX	.00	.00	230,000.00	230,000.00	.0
01-4122	SALES TAX	18,130.40	18,130.40	275,000.00	256,869.60	6.6
01-4123	LOCAL USE TAX	2,428.39	2,428.39	35,000.00	32,571.61	6.9
	TOTAL SALES TAX	20,558.79	20,558.79	540,000.00	519,441.21	3.8
	REPLACEMENT TAX - STATE					
01-4141	REPLACEMENT TAX - STATE	359.28	359.28	2,000.00	1,640.72	18.0
01-4142	VIDEO GAMING TAX - STATE	2,524.39	2,524.39	21,000.00	18,475.61	12.0
01-4143	CANNABIS USE TAX - STATE	708.38	708.38	6,200.00	5,491.62	11.4
	TOTAL REPLACEMENT TAX - STATE	3,592.05	3,592.05	29,200.00	25,607.95	12.3
	OTHER PERMITS					
01-4153	LIQUOR LICENSES	.00	.00	8,200.00	8,200.00	.0
01-4154	PARK RENTAL	.00	.00	50.00	50.00	.0
01-4155	NON-HIGHWAY VEHICLES PERMIT	50.00	50.00	500.00	450.00	10.0
01-4156	SOLICITORS PERMIT	25.00	25.00	200.00	175.00	12.5
	TOTAL OTHER PERMITS	75.00	75.00	8,950.00	8,875.00	.8
	DONATIONS					
01-4166	CEMETERY RECEIPTS	.00	.00	300.00	300.00	.0
	TOTAL DONATIONS	.00	.00	300.00	300.00	.0
	FRANCHISE FEES					
01-4181	FRANCHISE FEES	.00	.00	25,000.00	25,000.00	.0
	TOTAL FRANCHISE FEES	.00	.00	25,000.00	25,000.00	.0
	SIMPLIFIED TELECOM TAX (IMF)					
01-4201	SIMPLIFIED TELECOMM TAX (IMF)	523.55	523.55	5,500.00	4,976.45	9.5
	TOTAL SIMPLIFIED TELECOM TAX (IMF)	523.55	523.55	5,500.00	4,976.45	9.5

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CORTLAND HISTORY BOOK					
01-4851	CORTLAND HISTORY BOOK	.00	.00	50.00	50.00	.0
	TOTAL CORTLAND HISTORY BOOK	.00	.00	50.00	50.00	.0
	REIMBURSEMENTS					
01-4909	REIMBURSEMENTS - OTHER	.00	.00	2,000.00	2,000.00	.0
	TOTAL REIMBURSEMENTS	.00	.00	2,000.00	2,000.00	.0
	MISCELLANEOUS REVENUE					
01-4990	MISC REV PD REPORTS	.00	.00	150.00	150.00	.0
01-4991	MISC REVENUE	25.00	25.00	1,000.00	975.00	2.5
01-4996	BUSINESS LICENSES	.00	.00	1,500.00	1,500.00	.0
	TOTAL MISCELLANEOUS REVENUE	25.00	25.00	2,650.00	2,625.00	.9
	INTEREST ON INVESTMENT					
01-8011	INTEREST ON INVESTMENT	5,229.29	5,229.29	15,000.00	9,770.71	34.9
	TOTAL INTEREST ON INVESTMENT	5,229.29	5,229.29	15,000.00	9,770.71	34.9
	TRANSFERS FROM OTHER FUNDS					
01-8101	TRANSFERS FROM OTHER FUNDS	.00	.00	2,000,000.00	2,000,000.00	.0
	TOTAL TRANSFERS FROM OTHER FUNDS	.00	.00	2,000,000.00	2,000,000.00	.0
	TOTAL FUND REVENUE	209,111.43	209,111.43	4,400,385.00	4,191,273.57	4.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
01-6000-110	SALARIES - ELECTED OFFICIALS	9,888.57	9,888.57	131,100.00	121,211.43	7.5
01-6000-119	SALARIES - CLERICAL WORKERS	10,404.09	10,404.09	110,000.00	99,595.91	9.5
01-6000-131	EMPLOYEE HEALTH INSURANCE	8,263.06	8,263.06	58,352.00	50,088.94	14.2
01-6000-133	IMRF CONTRIBUTION	1,492.56	1,492.56	17,500.00	16,007.44	8.5
01-6000-134	EMPLOYEE INOCULATIONS	.00	.00	1,000.00	1,000.00	.0
01-6000-193	PAYROLL TAXES	1,545.93	1,545.93	16,000.00	14,454.07	9.7
01-6000-211	LEGAL EXPENSE	886.25	886.25	29,000.00	28,113.75	3.1
01-6000-214	AUDIT & ACCOUNTING FEES	5,455.75	5,455.75	98,200.00	92,744.25	5.6
01-6000-312	OFFICE SUPPLIES	290.76	290.76	4,500.00	4,209.24	6.5
01-6000-313	POSTAGE	740.00	740.00	1,000.00	260.00	74.0
01-6000-314	TELEPHONE	487.88	487.88	14,500.00	14,012.12	3.4
01-6000-315	COPIES & PRINTING	12.50	12.50	330.00	317.50	3.8
01-6000-318	ADVERTISING	.00	.00	1,300.00	1,300.00	.0
01-6000-321	DUES & SUBSCRIPTIONS	2,270.00	2,270.00	28,000.00	25,730.00	8.1
01-6000-331	TRAVEL & TRAINING	303.75	303.75	4,500.00	4,196.25	6.8
01-6000-351	OFFICE EQUIP/MAINT/SOFTWARE	1,171.73	1,171.73	25,000.00	23,828.27	4.7
01-6000-421	COMMUNITY PROGRAMS	.00	.00	20,000.00	20,000.00	.0
01-6000-511	INSURANCE EXPENSE	.00	.00	18,000.00	18,000.00	.0
01-6000-531	REAL ESTATE TAXES	40.00	40.00	4,900.00	4,860.00	.8
01-6000-591	MISC EXPENSE	80.00	80.00	2,460.00	2,380.00	3.3
	TOTAL ADMINISTRATION	43,332.83	43,332.83	585,642.00	542,309.17	7.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
01-6100-118	SALARIES - MAINT WORKERS	16,307.37	16,307.37	278,075.00	261,767.63	5.9
01-6100-131	EMPLOYEE HEALTH INSURANCE	3,421.50	3,421.50	59,680.00	56,258.50	5.7
01-6100-133	IMRF CONTRIBUTION	1,482.35	1,482.35	25,000.00	23,517.65	5.9
01-6100-193	PAYROLL TAXES	1,247.53	1,247.53	21,273.00	20,025.47	5.9
01-6100-197	DRUG/ALCOHOL PROGRAMS	.00	.00	800.00	800.00	.0
01-6100-198	UNIFORMS	.00	.00	1,000.00	1,000.00	.0
01-6100-218	MAINTENANCE - STREET LIGHTS	.00	.00	2,500.00	2,500.00	.0
01-6100-219	ELECTRIC - STREET LIGHTS	.00	.00	38,000.00	38,000.00	.0
01-6100-221	ROAD SIGNS	.00	.00	4,000.00	4,000.00	.0
01-6100-222	RAILROAD CROSSING MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
01-6100-224	STREET REPAIR MATERIALS	684.00	684.00	20,000.00	19,316.00	3.4
01-6100-226	TOOLS AND HARDWARE	.00	.00	3,000.00	3,000.00	.0
01-6100-227	SMALL EQUIPMENT PURCHASES	.00	.00	8,000.00	8,000.00	.0
01-6100-232	MAINTENANCE TOWN GARAGE	.00	.00	6,000.00	6,000.00	.0
01-6100-235	PARKS - EQUIPMENT MAINTENANCE	2,640.88	2,640.88	15,000.00	12,359.12	17.6
01-6100-239	NUISANCE MOWING	.00	.00	1,000.00	1,000.00	.0
01-6100-241	VEHICLE & EQUIPMENT MAINT.	4,182.19	4,182.19	40,000.00	35,817.81	10.5
01-6100-242	TOWN HALL MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
01-6100-245	EQUIPMENT RENTAL	.00	.00	20,000.00	20,000.00	.0
01-6100-255	STORM SEWER REPAIRS	.00	.00	5,000.00	5,000.00	.0
01-6100-258	FORESTRY	1,044.40	1,044.40	10,000.00	8,955.60	10.4
01-6100-312	OFFICE SUPPLIES	14.58	14.58	500.00	485.42	2.9
01-6100-314	TELEPHONE	223.84	223.84	4,000.00	3,776.16	5.6
01-6100-316	UTILITIES	334.33	334.33	10,000.00	9,665.67	3.3
01-6100-321	DUES & SUBSCRIPTIONS	605.00	605.00	585.00	(20.00)	103.4
01-6100-331	TRAVEL AND TRAINING	.00	.00	2,500.00	2,500.00	.0
01-6100-351	OFFICE EQUIP & MAINT	37.50	37.50	2,000.00	1,962.50	1.9
01-6100-371	FUEL	863.41	863.41	25,000.00	24,136.59	3.5
01-6100-511	INSURANCE EXPENSE	.00	.00	40,000.00	40,000.00	.0
01-6100-522	FEES/PERMITS	.00	.00	2,000.00	2,000.00	.0
01-6100-525	TECHNOLOGY UPGRADES	.00	.00	2,000.00	2,000.00	.0
01-6100-591	MISC EXPENSE	.00	.00	4,000.00	4,000.00	.0
01-6100-592	CEMETERY EXPENSE	.00	.00	1,000.00	1,000.00	.0
01-6100-611	PRINCIPAL PAYMENTS	.00	.00	49,135.00	49,135.00	.0
01-6100-621	INTEREST EXPENSE	.00	.00	10,719.00	10,719.00	.0
01-6100-811	CAP OUTLAY: CONSTRUCT	.00	.00	16,000.00	16,000.00	.0
	TOTAL PUBLIC WORKS	33,088.88	33,088.88	734,767.00	701,678.12	4.5

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE DEPARTMENT					
01-6200-114	SALARIES - REGULAR	55,183.65	55,183.65	876,000.00	820,816.35	6.3
01-6200-115	SALARIES - SPECIAL ASSIGNMENT	7,228.06	7,228.06	50,000.00	42,771.94	14.5
01-6200-131	EMPLOYEE HEALTH INS	9,019.68	9,019.68	121,180.00	112,160.32	7.4
01-6200-133	IMRF CONTRIBUTION	5,373.65	5,373.65	72,000.00	66,626.35	7.5
01-6200-193	PAYROLL TAXES	4,627.56	4,627.56	64,000.00	59,372.44	7.2
01-6200-198	UNIFORMS	148.75	148.75	2,500.00	2,351.25	6.0
01-6200-199	UNIFORM ALLOWANCE	.00	.00	5,000.00	5,000.00	.0
01-6200-211	LEGAL EXPENSE	.00	.00	500.00	500.00	.0
01-6200-212	ADJUDICATION	87.50	87.50	5,000.00	4,912.50	1.8
01-6200-240	EQUIPMENT PURCHASES & MAINT	.00	.00	8,000.00	8,000.00	.0
01-6200-241	VEHICLE MAINTENANCE	.00	.00	10,000.00	10,000.00	.0
01-6200-242	OFFICE MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
01-6200-261	TELECOMMUNICATIONS SERVICE	.00	.00	68,000.00	68,000.00	.0
01-6200-312	OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	.0
01-6200-313	POSTAGE	.00	.00	250.00	250.00	.0
01-6200-314	TELEPHONE	269.90	269.90	13,000.00	12,730.10	2.1
01-6200-315	COPIES & PRINTING	73.47	73.47	1,100.00	1,026.53	6.7
01-6200-316	UTILITIES	103.29	103.29	2,000.00	1,896.71	5.2
01-6200-317	BUSINESS FORMS EXPENSE	.00	.00	1,500.00	1,500.00	.0
01-6200-321	DUES & SUBSCRIPTIONS	.00	.00	35,000.00	35,000.00	.0
01-6200-331	TRAVEL & TRAINING	1,478.22	1,478.22	5,000.00	3,521.78	29.6
01-6200-332	FIREARMS & TACTICAL TRAINING	1,612.99	1,612.99	4,000.00	2,387.01	40.3
01-6200-351	OFFICE EQUIP & MAINT	.00	.00	4,000.00	4,000.00	.0
01-6200-361	DUI PREVENTION EQUIP	.00	.00	1,000.00	1,000.00	.0
01-6200-371	GAS & PETROLEUM	134.04	134.04	17,000.00	16,865.96	.8
01-6200-421	COMMUNITY PROGRAMS	.00	.00	1,000.00	1,000.00	.0
01-6200-511	INSURANCE EXP	.00	.00	39,600.00	39,600.00	.0
01-6200-512	LEGAL - UNION	437.50	437.50	1,500.00	1,062.50	29.2
01-6200-550	TECHNOLOGY UPGRADES	.00	.00	3,000.00	3,000.00	.0
01-6200-591	MISC EXPENSE	56.00	56.00	1,000.00	944.00	5.6
	TOTAL POLICE DEPARTMENT	85,834.26	85,834.26	1,414,630.00	1,328,795.74	6.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ENGINEERING & ZONING					
01-6300-118	SALARIES - CODE OFFICIAL	2,139.55	2,139.55	38,750.00	36,610.45	5.5
01-6300-119	ENGINEERING INTERN	.00	.00	10,000.00	10,000.00	.0
01-6300-120	SALARIES - ENGINEER	11,275.34	11,275.34	99,550.00	88,274.66	11.3
01-6300-131	EMPLOYEE HEALTH/LIFE	16.10	16.10	225.00	208.90	7.2
01-6300-133	EMPLOYER IMRF	1,024.93	1,024.93	9,100.00	8,075.07	11.3
01-6300-193	PAYROLL TAXES	1,026.23	1,026.23	8,500.00	7,473.77	12.1
01-6300-211	OUTSIDE ENGINEERING EXPENSE	.00	.00	5,000.00	5,000.00	.0
01-6300-213	PLANNING/ZONING/BUILDING	.00	.00	1,500.00	1,500.00	.0
01-6300-215	ZONING ADM: REIMBURSABLE	41.25	41.25	200.00	158.75	20.6
01-6300-216	ZONING ADMINISTRATION FEES	.00	.00	170.00	170.00	.0
01-6300-241	VEHICLE & EQUIPMENT MAINT.	.00	.00	2,000.00	2,000.00	.0
01-6300-312	OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
01-6300-313	POSTAGE	.00	.00	100.00	100.00	.0
01-6300-314	TELEPHONE	185.83	185.83	2,600.00	2,414.17	7.2
01-6300-315	COPIES & PRINTING	.00	.00	600.00	600.00	.0
01-6300-321	DUES & SUBSCRIPTIONS	.00	.00	1,050.00	1,050.00	.0
01-6300-331	CONFERENCE AND TRAINING	.00	.00	3,000.00	3,000.00	.0
01-6300-351	OFFICE EXPENSE	.00	.00	3,500.00	3,500.00	.0
01-6300-371	GASOLINE	.00	.00	2,500.00	2,500.00	.0
01-6300-511	INSURANCE EXP	.00	.00	500.00	500.00	.0
	TOTAL ENGINEERING & ZONING	15,709.23	15,709.23	189,345.00	173,635.77	8.3
	TOTAL FUND EXPENDITURES	177,965.20	177,965.20	2,924,384.00	2,746,418.80	6.1
	NET REVENUE OVER EXPENDITURES	31,146.23	31,146.23	1,476,001.00	1,444,854.77	2.1

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2026

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MOTOR FUEL TAX REVENUES					
02-4011	MFT APPROPRIATION	16,235.28	16,235.28	195,000.00	178,764.72	8.3
	TOTAL MOTOR FUEL TAX REVENUES	16,235.28	16,235.28	195,000.00	178,764.72	8.3
	INTEREST ON INVESTMENT					
02-8011	INTEREST ON INVESTMENT	3,424.32	3,424.32	35,000.00	31,575.68	9.8
	TOTAL INTEREST ON INVESTMENT	3,424.32	3,424.32	35,000.00	31,575.68	9.8
	TOTAL FUND REVENUE	19,659.60	19,659.60	230,000.00	210,340.40	8.6

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MOTOR FUEL EXPENSES					
02-6400-220	ROAD SALT	.00	.00	40,000.00	40,000.00	.0
02-6400-370	GENERAL MAINTENANCE	.00	.00	250,000.00	250,000.00	.0
	TOTAL MOTOR FUEL EXPENSES	.00	.00	290,000.00	290,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	290,000.00	290,000.00	.0
	NET REVENUE OVER EXPENDITURES	19,659.60	19,659.60	(60,000.00)	(79,659.60)	32.8

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2026

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ELECTRICITY					
03-4011	UTILITY TAX - ELECTRICITY	6,739.06	6,739.06	90,000.00	83,260.94	7.5
	TOTAL ELECTRICITY	6,739.06	6,739.06	90,000.00	83,260.94	7.5
	GAS					
03-4021	UTILITY TAX - GAS	6,862.76	6,862.76	54,500.00	47,637.24	12.6
	TOTAL GAS	6,862.76	6,862.76	54,500.00	47,637.24	12.6
	TELEPHONE					
03-4031	SIMPLIFIED TELECOMM TAX (UT)	1,845.45	1,845.45	18,000.00	16,154.55	10.3
	TOTAL TELEPHONE	1,845.45	1,845.45	18,000.00	16,154.55	10.3
	SALES TAX					
03-4041	NON HOME RULE SALES TAX	15,721.60	15,721.60	.00	(15,721.60)	.0
	TOTAL SALES TAX	15,721.60	15,721.60	.00	(15,721.60)	.0
	INTEREST ON INVESTMENTS					
03-8011	INTEREST ON INVESTMENTS	68.05	68.05	60,000.00	59,931.95	.1
	TOTAL INTEREST ON INVESTMENTS	68.05	68.05	60,000.00	59,931.95	.1
	FUNDS FOR GRADE CROSSINGS					
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	31,236.92	31,236.92	297,500.00	266,263.08	10.5

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL IMPR EXPENSES					
03-6500-521	MISC EXPENSE	.00	.00	20,000.00	20,000.00	.0
03-6500-724	DONATION: CO ECON DEV COMM	.00	.00	1,500.00	1,500.00	.0
03-6500-726	DONATIONS- COMMUNITY AGENCIES	.00	.00	1,000.00	1,000.00	.0
03-6500-819	TOWN SIGNAGE	.00	.00	5,000.00	5,000.00	.0
03-6500-824	STREET IMPROVEMENT	.00	.00	400,000.00	400,000.00	.0
03-6500-825	WATER MANAGEMENT STUDY	.00	.00	75,000.00	75,000.00	.0
03-6500-840	HOLIDAY DECORATIONS	109.90	109.90	11,000.00	10,890.10	1.0
03-6500-842	SIDEWALKS, NEW CONSTRUCTION	.00	.00	50,000.00	50,000.00	.0
03-6500-853	PUBLIC WORKS PROJECT	.00	.00	25,000.00	25,000.00	.0
03-6500-858	DCEO GRANT EXPENSES	.00	.00	75,000.00	75,000.00	.0
03-6500-910	TRANSFERS TO OTHER FUNDS	.00	.00	1,000,000.00	1,000,000.00	.0
03-6500-912	LOAN PAYMENTS	.00	.00	59,854.00	59,854.00	.0
03-6500-913	CAPITAL PURCHASE TRANSFERS	.00	.00	16,000.00	16,000.00	.0
	TOTAL CAPITAL IMPR EXPENSES	109.90	109.90	1,739,354.00	1,739,244.10	.0
	TOTAL FUND EXPENDITURES	109.90	109.90	1,739,354.00	1,739,244.10	.0
	NET REVENUE OVER EXPENDITURES	31,127.02	31,127.02	(1,441,854.00)	(1,472,981.02)	2.2

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2026

SEWER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SERVICE FEES					
06-4010	CONNECTION FEES	.00	.00	17,000.00	17,000.00	.0
06-4011	SERVICE FEES	65.33	65.33	580,000.00	579,934.67	.0
	TOTAL SERVICE FEES	65.33	65.33	597,000.00	596,934.67	.0
	LATE CHARGES					
06-4021	LATE CHARGES	5,837.66	5,837.66	27,000.00	21,162.34	21.6
	TOTAL LATE CHARGES	5,837.66	5,837.66	27,000.00	21,162.34	21.6
	PERMITS					
06-4051	PERMITS	.00	.00	85,000.00	85,000.00	.0
	TOTAL PERMITS	.00	.00	85,000.00	85,000.00	.0
	INTEREST ON INVESTMENT					
06-8011	INTEREST ON INVESTMENT	11,441.45	11,441.45	138,000.00	126,558.55	8.3
	TOTAL INTEREST ON INVESTMENT	11,441.45	11,441.45	138,000.00	126,558.55	8.3
	LEASE INCOME					
06-8801	LEASE INCOME	.00	.00	35,000.00	35,000.00	.0
	TOTAL LEASE INCOME	.00	.00	35,000.00	35,000.00	.0
	TOTAL FUND REVENUE	17,344.44	17,344.44	882,000.00	864,655.56	2.0

SEWER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER SYSTEM EXPENSES					
06-7300-118	SALARIES: MAINT WORKERS	7,271.58	7,271.58	99,568.00	92,296.42	7.3
06-7300-119	SALARIES - CLERICAL WORKERS	.00	.00	13,730.00	13,730.00	.0
06-7300-120	SALARIES - ENGINEER	.00	.00	24,510.00	24,510.00	.0
06-7300-131	EMPLOYEE HEALTH INSURANCE	1,119.76	1,119.76	30,420.00	29,300.24	3.7
06-7300-133	IMRF CONTRIBUTION	660.99	660.99	9,200.00	8,539.01	7.2
06-7300-193	PAYROLL TAXES	556.27	556.27	12,000.00	11,443.73	4.6
06-7300-198	UNIFORMS	.00	.00	1,500.00	1,500.00	.0
06-7300-211	LEGAL/COLLECTION EXPENSE	.00	.00	5,000.00	5,000.00	.0
06-7300-213	OTHER CONSULTING FEES	.00	.00	28,356.00	28,356.00	.0
06-7300-214	AUDIT FEES	1,117.72	1,117.72	4,500.00	3,382.28	24.8
06-7300-218	EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
06-7300-221	UTILITIES	263.25	263.25	130,000.00	129,736.75	.2
06-7300-241	M&O: VEH & EQUIP	385.92	385.92	8,000.00	7,614.08	4.8
06-7300-243	M&O: SEWER PLANT	1,067.50	1,067.50	35,000.00	33,932.50	3.1
06-7300-311	OFFICE EXPENSE	630.53	630.53	11,000.00	10,369.47	5.7
06-7300-312	ANNUAL PERMIT FEES	.00	.00	10,500.00	10,500.00	.0
06-7300-313	TRAINING	753.33	753.33	4,000.00	3,246.67	18.8
06-7300-314	TELEPHONE	114.65	114.65	2,000.00	1,885.35	5.7
06-7300-345	WASTEWATER TESTING	1,527.59	1,527.59	15,000.00	13,472.41	10.2
06-7300-371	GAS & PETROLEUM	.00	.00	2,200.00	2,200.00	.0
06-7300-511	INSURANCE EXPENSE	.00	.00	5,500.00	5,500.00	.0
06-7300-531	REAL ESTATE TAXES	262.94	262.94	300.00	37.06	87.7
06-7300-591	MISC EXPENSES	192.00	192.00	500.00	308.00	38.4
06-7300-611	DEBT SERVICE PRINCIPAL	.00	.00	52,018.00	52,018.00	.0
06-7300-621	INTEREST EXPENSE	.00	.00	8,929.00	8,929.00	.0
06-7300-826	FACILITY PLAN	.00	.00	75,000.00	75,000.00	.0
	TOTAL SEWER SYSTEM EXPENSES	15,924.03	15,924.03	591,731.00	575,806.97	2.7
	TOTAL FUND EXPENDITURES	15,924.03	15,924.03	591,731.00	575,806.97	2.7
	NET REVENUE OVER EXPENDITURES	1,420.41	1,420.41	290,269.00	288,848.59	.5

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SERVICE FEES					
07-4011	SERVICE FEES	(374.61)	(374.61)	550,840.00	551,214.61	(.1)
	TOTAL SERVICE FEES	(374.61)	(374.61)	550,840.00	551,214.61	(.1)
	LATE CHARGES					
07-4021	LATE CHARGES	425.11	425.11	2,500.00	2,074.89	17.0
	TOTAL LATE CHARGES	425.11	425.11	2,500.00	2,074.89	17.0
	BAD CHECK CHARGES					
07-4041	BAD CHECK CHARGES	.00	.00	150.00	150.00	.0
	TOTAL BAD CHECK CHARGES	.00	.00	150.00	150.00	.0
	PERMITS					
07-4051	PERMITS	.00	.00	105,000.00	105,000.00	.0
	TOTAL PERMITS	.00	.00	105,000.00	105,000.00	.0
	METER SALES					
07-4301	METER SALES	.00	.00	5,000.00	5,000.00	.0
	TOTAL METER SALES	.00	.00	5,000.00	5,000.00	.0
	MISCELLANEOUS REVENUE					
07-4991	MISC INCOME	.00	.00	2,000.00	2,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	2,000.00	2,000.00	.0
	INTEREST ON INVESTMENT					
07-8011	INTEREST ON INVESTMENT	5,395.96	5,395.96	65,000.00	59,604.04	8.3
	TOTAL INTEREST ON INVESTMENT	5,395.96	5,395.96	65,000.00	59,604.04	8.3

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEASE INCOME					
07-8801	LEASE INCOME	.00	.00	3,720.00	3,720.00	.0
	TOTAL LEASE INCOME	.00	.00	3,720.00	3,720.00	.0
	TOTAL FUND REVENUE	5,446.46	5,446.46	734,210.00	728,763.54	.7

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER SYSTEM EXPENSES					
07-7400-118	SALARIES: MAINT WORKERS	10,907.37	10,907.37	150,900.00	139,992.63	7.2
07-7400-119	SALARIES - CLERICAL WORKERS	.00	.00	13,730.00	13,730.00	.0
07-7400-120	SALARIES - ENGINEER	.00	.00	24,510.00	24,510.00	.0
07-7400-131	EMPLOYEE HEALTH INSURANCE	1,679.66	1,679.66	23,437.44	21,757.78	7.2
07-7400-133	IMRF CONTRIBUTION	991.47	991.47	16,200.00	15,208.53	6.1
07-7400-193	PAYROLL TAXES	834.41	834.41	13,550.00	12,715.59	6.2
07-7400-198	UNIFORMS	.00	.00	900.00	900.00	.0
07-7400-213	OTHER CONSULTING FEES	.00	.00	38,364.00	38,364.00	.0
07-7400-214	AUDIT FEES	993.53	993.53	4,000.00	3,006.47	24.8
07-7400-221	UTILITIES	436.72	436.72	100,000.00	99,563.28	.4
07-7400-222	RADIUM REMOVAL PROCESSING	19,906.78	19,906.78	119,460.00	99,553.22	16.7
07-7400-241	M&O: VEH & EQUIP	.00	.00	8,000.00	8,000.00	.0
07-7400-243	M&O: WELL SYSTEM	1,964.01	1,964.01	30,000.00	28,035.99	6.6
07-7400-311	OFFICE EXPENSE	4,078.05	4,078.05	22,500.00	18,421.95	18.1
07-7400-314	TELEPHONE	159.72	159.72	1,850.00	1,690.28	8.6
07-7400-331	TRAVEL & TRAINING	.00	.00	4,500.00	4,500.00	.0
07-7400-341	METER PURCHASES & SUPPLIES	.00	.00	15,000.00	15,000.00	.0
07-7400-343	CONNECTION EXP	.00	.00	1,500.00	1,500.00	.0
07-7400-344	ACCESS SUPPLY PURCH	.00	.00	1,500.00	1,500.00	.0
07-7400-345	CHEMICALS & TESTING	1,537.86	1,537.86	25,000.00	23,462.14	6.2
07-7400-346	TOOLS	.00	.00	1,500.00	1,500.00	.0
07-7400-371	GAS & PETROLEUM	.00	.00	6,500.00	6,500.00	.0
07-7400-511	INSURANCE EXPENSE	.00	.00	9,500.00	9,500.00	.0
07-7400-531	REAL ESTATE TAXES	193.86	193.86	135.00	(58.86)	143.6
07-7400-811	CAP OUTLAY: CONSTRUCT	.00	.00	25,000.00	25,000.00	.0
07-7400-826	CAP OUTLAY: ENG STUDY	.00	.00	75,000.00	75,000.00	.0
	TOTAL WATER SYSTEM EXPENSES	43,683.44	43,683.44	732,536.44	688,853.00	6.0
	TOTAL FUND EXPENDITURES	43,683.44	43,683.44	732,536.44	688,853.00	6.0
	NET REVENUE OVER EXPENDITURES	(38,236.98)	(38,236.98)	1,673.56	39,910.54	(2284.

RESTRICTED ASSETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DONATIONS					
13-4167	WASTE COLLECTION AGREEMENT	3,607.50	3,607.50	14,000.00	10,392.50	25.8
	TOTAL DONATIONS	3,607.50	3,607.50	14,000.00	10,392.50	25.8
	PARK DEVELOPMENT FEES					
13-4171	PARK LOT DEV FEES - GENERAL	.00	.00	800.00	800.00	.0
	TOTAL PARK DEVELOPMENT FEES	.00	.00	800.00	800.00	.0
	INTEREST					
13-8011	INTEREST ON INVESTMENT	5,971.96	5,971.96	80,000.00	74,028.04	7.5
	TOTAL INTEREST	5,971.96	5,971.96	80,000.00	74,028.04	7.5
	TOTAL FUND REVENUE	9,579.46	9,579.46	94,800.00	85,220.54	10.1

RESTRICTED ASSETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RESTRICTED ASSETS					
13-8000-350	ROAD IMPROVEMENTS	.00	.00	150,000.00	150,000.00	.0
13-8000-352	ADMINISTRATIVE FUNDS	.00	.00	18,000.00	18,000.00	.0
13-8000-354	PUNCH LIST/FOLLOW UP ITEMS	.00	.00	12,072.00	12,072.00	.0
13-8000-813	CAP OUTLAY: TOWN HALL	.00	.00	3,500.00	3,500.00	.0
13-8000-814	CAP OUTLAY: SSA#4	.00	.00	75,000.00	75,000.00	.0
13-8000-840	AIRPORT ROAD UTILITIES	.00	.00	25,000.00	25,000.00	.0
	TOTAL RESTRICTED ASSETS	.00	.00	283,572.00	283,572.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	283,572.00	283,572.00	.0
	NET REVENUE OVER EXPENDITURES	9,579.46	9,579.46	(188,772.00)	(198,351.46)	5.1

TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTEREST INCOME					
14-8010	TIF RE TAX RECEIVED	64,105.99	64,105.99	675,000.00	610,894.01	9.5
14-8011	INTEREST ON INVESTMENT	5,412.36	5,412.36	65,000.00	59,587.64	8.3
	TOTAL INTEREST INCOME	69,518.35	69,518.35	740,000.00	670,481.65	9.4
	TOTAL FUND REVENUE	69,518.35	69,518.35	740,000.00	670,481.65	9.4

TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TIF EXPENSES					
14-6600-212	ADMINISTRATIVE EXPENSE	.00	.00	240,000.00	240,000.00	.0
14-6600-591	MISC EXPENSES	.00	.00	1,250,000.00	1,250,000.00	.0
	TOTAL TIF EXPENSES	.00	.00	1,490,000.00	1,490,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	1,490,000.00	1,490,000.00	.0
	NET REVENUE OVER EXPENDITURES	69,518.35	69,518.35	(750,000.00)	(819,518.35)	9.3

May 2026

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 5/1/2026			$ 209,201.31
Principal Paid Fiscal Year 2027:			$ -
Interest Paid Fiscal Year 2027:		$ -	
Current Balance:			$ 209,201.31

Remaining Debt Schedule

	Principal	Interest
Fiscal Year Ending 2027	$ 49,122.61	$ 10,731.39
Fiscal Year Ending 2028	$ 51,833.77	$ 8,020.23
Future	$ 108,244.94	$ 7,300.21
Total:	$ 209,201.31	$ 26,051.83

* 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 5/1/2026			$ 475,547.91
Principal Paid Fiscal Year 2027:			$ -
Interest Paid Fiscal Year 2027:		$ -	
Current Balance:			$ 475,547.91

Remaining Debt Schedule

Fiscal Year Ending 2027	$ 52,018.49	$ 8,928.29
Fiscal Year Ending 2028	$ 53,027.29	$ 7,919.49
Future	$ 370,502.13	$ 25,499.39
Total:	$ 475,547.91	$ 42,347.17

Town of Cortland
Restricted Assets
May 31, 2026

		Balance 5/1/2026	Deposits 5/31/2026	Expenditures 5/31/2026	Balance 5/31/2026
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	$ 9,300.00		$ 8,100.00	$ 1,200.00
13-2405	Sycamore School District # 427	$ 3,828.67		3,828.67	-
13-2406	#428 Schools	$ 211,857.41			211,857.41
13-2407	Cortland Library	$ 1,395.00		1,215.00	180.00
Storm Sewer Escrow					
13-2411	Neumann Homes Inc	$ 43,970.35			$ 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	$ 110,500.00			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 Agreeement	$ 107,432.36	3,607.50		111,039.86
13-4170	Airport Road Farm Rent	$ 12,861.74		-	12,861.74
13-4161	Parks Improvements	$ 256.00		-	256.00
13-4171	Park Development Fees	$ 11,700.00	-	-	11,700.00
13-4201	Public Works Facility	$ 23,717.61		-	23,717.61
13-4202	Police Facility	$ 19,131.12		-	19,131.12
13-4203	Emergency Siren	$ 3,181.75		-	3,181.75
13-4204	Town Hall	$ 33,518.72		-	33,518.72
13-4205	Sports Complex	$ 182,756.69		-	182,756.69
13-4206	Capital Improvements	$ 364,676.05	5,971.96	-	370,648.01
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
		$ 927,882.37	$ 9,579.46	$ -	$ 937,461.83

"FUND BAL"	$ 873,825.12		
Reserve for McPhillips	$ 13,961.76		
YTD Revs over Exps	$ 9,579.46		
Fund Equity	$ 897,366.34	Total Assets	$ 1,900,100.84
		Total Liabilities & Equity	$ 1,900,100.84
Account Interest	$ 5,971.96		$ -

13-8011
* Account Interest posted to Capital Improvements

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

	Beginning Balance	Receipts/ Transfers In	Dividends/ Interest	Expenditures/ Transfers Out	Ending Balance
SSA #1 Special Tax Refunding Bonds 2017					
Bond & Interest Fund	$ 39,187.30	$ 4,752.15	$ 100.00	$ -	44,039.45
2017 Reserve Fund	$ 354,829.09	-	887.05	-	355,716.14
Special Redemption Account	$ 143.36		0.30		143.66
Special Reserve Fund 2017	$ 40,200.04		100.49	-	40,300.53
Administrative Expense Fund	$ 21,349.60	-	60.78	-	21,410.38
Total SSA #1 Refunding Bon	**$ 455,709.39**	$ 4,752.15	$ 1,148.62	$ -	**$ 461,610.16**
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	$ 42,472.64	$ 12,166.56	$ 124.30	$ -	$ 54,763.50
Reserve Fund	$ 209,700.90	-	613.70		210,314.60
Improvement Fund	$ -				-
Administrative Expense Fund	$ 36,798.13		109.15	-	36,907.28
Total SSA #9	$ 288,971.67	$ 12,166.56	$ 847.15	$ -	**$ 301,985.38**
Total All SSA	744,681.06	16,918.71	1,995.77	0.00	763,595.54