

# Town of Cortland

## Cash Summaries

Month Ending:

April 30, 2026

	<u>General</u>	<u>MFT</u>	<u>CIF</u>	<u>Sewer</u>	<u>Water</u>	<u>RAF</u>	<u>TIF</u>	<u>Total</u>
<b>Beginning Cash</b>	\$ 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
<b>Revenue over Expenses:</b>	\$ (9,442.49)	\$ 17,702.26	\$ (17,709.31)	\$ 124,890.03	\$ 113,396.34	\$ (2,796.77)	\$ 5,227.45	\$ 231,267.51
<b>Receivables</b>								
Prev month	\$ 93,287.04	\$ -	\$ 24,051.14	\$ 12,328.28	\$ 18,263.73	\$ -	\$ -	\$ 147,930.19
Current month	117,552.08	-	24,051.14	156,227.12	142,747.66	-	-	440,578.00
<b>Change in receivables</b>	\$ (24,265.04)	\$ -	\$ -	\$ (143,898.84)	\$ (124,483.93)	\$ -	\$ -	\$ (292,647.81)
Less: non-expense AJE for Audit		\$ -				\$ -	\$ -	\$ -
<b>Payables</b>								
Prev month	\$ 30,700.92	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ 1,008,018.17	\$ -	\$ 1,798,135.47
Current month	\$ 51,270.22	\$ -	\$ 23,315.82	\$ 614,980.86	\$ 121,331.28	\$ 1,015,878.17	\$ -	\$ 1,826,776.35
<b>Change in Payables</b>	\$ 20,569.30	\$ -	\$ -	\$ 209.81	\$ 1.77	\$ 7,860.00	\$ -	\$ 28,640.88
<b>Ending Cash</b>	\$ 302,895.63	\$ 1,068,730.42	\$ 1,482,996.67	\$ 3,636,778.51	\$ 1,674,873.95	\$ 1,937,137.64	\$ 1,704,072.84	\$ 11,807,485.66
<b>Per Cash</b>								
<b>Trial Balance:</b>	\$ 302,895.63	\$ 1,068,730.42	\$ 1,482,996.67	\$ 3,636,778.51	\$ 1,674,873.95	\$ 1,937,137.64	\$ 1,704,072.84	\$ 11,807,485.66

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX</u>					
01-4052 RE TAX - CORPORATE LEVY	.00	517,267.90	510,000.00	( 7,267.90)	101.4
01-4055 PROPERTY TAX-POLICE	.00	223,168.44	219,000.00	( 4,168.44)	101.9
01-4058 RE TAX - IMRF LEVY	.00	54,977.13	52,000.00	( 2,977.13)	105.7
01-4059 RE TAX - SOC SEC LEVY	.00	51,979.06	50,000.00	( 1,979.06)	104.0
TOTAL PROPERTY TAX	.00	847,392.53	831,000.00	( 16,392.53)	102.0
<u>FINES &amp; FORFEITURES</u>					
01-4062 COURT FINES	1,271.00	6,715.49	6,500.00	( 215.49)	103.3
TOTAL FINES & FORFEITURES	1,271.00	6,715.49	6,500.00	( 215.49)	103.3
<u>ROAD &amp; BRIDGE TAX</u>					
01-4071 ROAD & BRIDGE TAX REV	.00	15,300.94	17,500.00	2,199.06	87.4
TOTAL ROAD & BRIDGE TAX	.00	15,300.94	17,500.00	2,199.06	87.4
<u>BUILDING &amp; ZONING PERMITS</u>					
01-4081 BUILDING & ZONING PERMITS	.00	250.00	60,000.00	59,750.00	.4
01-4082 ZONING PERMITS	547.34	5,483.52	.00	( 5,483.52)	.0
01-4083 BUILDING PERMITS	7,575.00	85,417.46	.00	( 85,417.46)	.0
01-4084 SITE GRADING PLAN REVIEW	400.00	6,100.00	.00	( 6,100.00)	.0
TOTAL BUILDING & ZONING PERMITS	8,522.34	97,250.98	60,000.00	( 37,250.98)	162.1
<u>LAND/CASH REVENUE</u>					
01-4099 LAND/CASH - TOWN SERVICES	1,400.00	16,800.00	.00	( 16,800.00)	.0
TOTAL LAND/CASH REVENUE	1,400.00	16,800.00	.00	( 16,800.00)	.0
<u>INCOME TAX REVENUE</u>					
01-4101 STATE INCOME TAX REVENUE	83,103.38	806,406.03	740,000.00	( 66,406.03)	109.0
TOTAL INCOME TAX REVENUE	83,103.38	806,406.03	740,000.00	( 66,406.03)	109.0

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SALES TAX</u>					
01-4122 SALES TAX	23,241.27	276,531.01	320,000.00	43,468.99	86.4
01-4123 LOCAL USE TAX	3,115.98	35,367.91	220,000.00	184,632.09	16.1
TOTAL SALES TAX	26,357.25	311,898.92	540,000.00	228,101.08	57.8
<u>REPLACEMENT TAX - STATE</u>					
01-4141 REPLACEMENT TAX - STATE	146.03	1,758.77	2,375.00	616.23	74.1
01-4142 VIDEO GAMING TAX - STATE	1,823.20	20,892.10	25,000.00	4,107.90	83.6
01-4143 CANNABIS USE TAX - STATE	607.35	6,068.75	6,500.00	431.25	93.4
TOTAL REPLACEMENT TAX - STATE	2,576.58	28,719.62	33,875.00	5,155.38	84.8
<u>OTHER PERMITS</u>					
01-4151 OTHER PERMITS	50.00	50.00	700.00	650.00	7.1
01-4153 LIQUOR LICENSES	.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	50.00	425.00	500.00	75.00	85.0
01-4156 SOLICITORS PERMIT	50.00	250.00	350.00	100.00	71.4
TOTAL OTHER PERMITS	150.00	8,925.00	2,600.00	( 6,325.00)	343.3
<u>DONATIONS</u>					
01-4166 CEMETERY RECEIPTS	550.00	950.00	300.00	( 650.00)	316.7
TOTAL DONATIONS	550.00	950.00	300.00	( 650.00)	316.7
<u>FRANCHISE FEES</u>					
01-4181 FRANCHISE FEES	1,513.15	15,730.96	30,000.00	14,269.04	52.4
TOTAL FRANCHISE FEES	1,513.15	15,730.96	30,000.00	14,269.04	52.4
<u>SIMPLIFIED TELECOM TAX (IMF)</u>					
01-4201 SIMPLIFIED TELECOMM TAX (IMF)	500.91	5,397.20	6,000.00	602.80	90.0
TOTAL SIMPLIFIED TELECOM TAX (IMF)	500.91	5,397.20	6,000.00	602.80	90.0

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

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	.00	125.00	.00	( 125.00)	.0
01-4991 MISC REVENUE	248.00	940.16	1,000.00	59.84	94.0
01-4996 BUSINESS LICENSES	.00	1,625.00	1,200.00	( 425.00)	135.4
TOTAL MISCELLANEOUS REVENUE	248.00	2,690.16	2,200.00	( 490.16)	122.3
<u>INTEREST ON INVESTMENT</u>					
01-8011 INTEREST ON INVESTMENT	763.92	10,092.70	24,000.00	13,907.30	42.1
TOTAL INTEREST ON INVESTMENT	763.92	10,092.70	24,000.00	13,907.30	42.1
<u>TRANSFERS FROM OTHER FUNDS</u>					
01-8101 TRANSFERS FROM OTHER FUNDS	59,854.00	765,686.00	765,686.00	.00	100.0
TOTAL TRANSFERS FROM OTHER FUNDS	59,854.00	765,686.00	765,686.00	.00	100.0
TOTAL FUND REVENUE	186,810.53	2,942,844.58	3,060,711.00	117,866.42	96.2

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
01-6000-110	SALARIES - ELECTED OFFICIALS	9,734.53	124,974.64	128,100.00	3,125.36 97.6
01-6000-119	SALARIES - CLERICAL WORKERS	10,235.20	89,662.72	59,500.00 (	30,162.72) 150.7
01-6000-131	EMPLOYEE HEALTH INSURANCE	9,010.88	52,820.62	30,600.00 (	22,220.62) 172.6
01-6000-133	IMRF CONTRIBUTION	1,470.56	15,130.45	12,200.00 (	2,930.45) 124.0
01-6000-134	EMPLOYEE INOCULATIONS	.00	736.20	1,000.00	263.80 73.6
01-6000-193	PAYROLL TAXES	1,521.25	16,370.70	13,500.00 (	2,870.70) 121.3
01-6000-211	LEGAL EXPENSE	2,975.00	25,434.94	40,000.00	14,565.06 63.6
01-6000-214	AUDIT & ACCOUNTING FEES	9,991.14	127,422.54	127,000.00 (	422.54) 100.3
01-6000-312	OFFICE SUPPLIES	69.97	4,594.41	5,000.00	405.59 91.9
01-6000-313	POSTAGE	87.05	859.18	1,800.00	940.82 47.7
01-6000-314	TELEPHONE	864.77	13,197.87	14,500.00	1,302.13 91.0
01-6000-315	COPIES & PRINTING	60.14	390.14	.00 (	390.14) .0
01-6000-318	ADVERTISING	.00	1,536.64	.00 (	1,536.64) .0
01-6000-321	DUES & SUBSCRIPTIONS	( 1,079.55)	25,876.12	25,000.00 (	876.12) 103.5
01-6000-331	TRAVEL & TRAINING	( 604.91)	4,371.84	8,500.00	4,128.16 51.4
01-6000-351	OFFICE EQUIP/MAINT/SOFTWARE	705.16	23,674.45	25,000.00	1,325.55 94.7
01-6000-421	COMMUNITY PROGRAMS	.00	20,000.00	20,000.00	.00 100.0
01-6000-511	INSURANCE EXPENSE	( 273.23)	17,273.13	23,175.00	5,901.87 74.5
01-6000-531	REAL ESTATE TAXES	.00	40.00	4,850.00	4,810.00 .8
01-6000-591	MISC EXPENSE	80.00	1,905.00	1,600.00 (	305.00) 119.1
01-6000-812	CAP OUTLAY: EQUIP & FURN	.00	3,838.99	4,400.00	561.01 87.3
	<b>TOTAL ADMINISTRATION</b>	<b>44,847.96</b>	<b>570,110.58</b>	<b>545,725.00 (</b>	<b>24,385.58) 104.5</b>

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-6100-118 SALARIES - MAINT WORKERS	17,510.53	262,215.36	255,325.00	( 6,890.36)	102.7
01-6100-131 EMPLOYEE HEALTH INSURANCE	3,939.91	48,180.55	56,150.00	7,969.45	85.8
01-6100-133 IMRF CONTRIBUTION	1,591.72	22,852.69	22,385.00	( 467.69)	102.1
01-6100-193 PAYROLL TAXES	1,339.59	20,059.77	18,920.00	( 1,139.77)	106.0
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	4,907.22	4,907.22	5,000.00	92.78	98.1
01-6100-219 ELECTRIC - STREET LIGHTS	2,951.70	34,708.99	36,500.00	1,791.01	95.1
01-6100-220 ROAD SALT	.00	32,708.61	35,000.00	2,291.39	93.5
01-6100-221 ROAD SIGNS	131.74	3,985.34	9,000.00	5,014.66	44.3
01-6100-222 RAILROAD CROSSING MAINTENANCE	.00	722.70	1,000.00	277.30	72.3
01-6100-224 STREET REPAIR MATERIALS	.00	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	649.14	1,399.64	10,000.00	8,600.36	14.0
01-6100-232 MAINTENANCE TOWN GARAGE	.00	11,340.34	6,000.00	( 5,340.34)	189.0
01-6100-235 PARKS - EQUIPMENT MAINTENANCE	966.96	7,330.25	20,000.00	12,669.75	36.7
01-6100-239 NUISANCE MOWING	.00	.00	1,000.00	1,000.00	.0
01-6100-241 VEHICLE & EQUIPMENT MAINT.	1,674.07	32,815.94	40,000.00	7,184.06	82.0
01-6100-242 TOWN HALL MAINTENANCE	279.00	3,020.44	6,000.00	2,979.56	50.3
01-6100-245 EQUIPMENT RENTAL	.00	13,300.00	20,000.00	6,700.00	66.5
01-6100-255 STORM SEWER REPAIRS	119.94	119.94	7,000.00	6,880.06	1.7
01-6100-258 FORESTRY	.00	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	311.05	3,758.04	4,500.00	741.96	83.5
01-6100-316 UTILITIES	1,629.77	10,783.41	8,000.00	( 2,783.41)	134.8
01-6100-331 TRAVEL AND TRAINING	150.00	510.00	4,000.00	3,490.00	12.8
01-6100-351 OFFICE EQUIP & MAINT	29.52	1,994.98	2,000.00	5.02	99.8
01-6100-371 FUEL	2,682.32	19,370.78	25,000.00	5,629.22	77.5
01-6100-492 IPRF SAFETY GRANT	.00	165.75	2,500.00	2,334.25	6.6
01-6100-511 INSURANCE EXPENSE	( 887.24)	31,985.14	44,000.00	12,014.86	72.7
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
<b>TOTAL PUBLIC WORKS</b>	<b>39,976.94</b>	<b>687,700.09</b>	<b>830,316.00</b>	<b>142,615.91</b>	<b>82.8</b>

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
01-6200-114 SALARIES - REGULAR	55,859.09	708,549.34	653,100.00	( 55,449.34)	108.5
01-6200-115 SALARIES - SPECIAL ASSIGNMENT	7,534.97	105,524.08	94,200.00	( 11,324.08)	112.0
01-6200-116 SALARIES - OVERTIME	.00	733.84	.00	( 733.84)	.0
01-6200-131 EMPLOYEE HEALTH INS	9,019.68	107,678.85	110,100.00	2,421.15	97.8
01-6200-133 IMRF CONTRIBUTION	5,514.29	69,276.22	59,500.00	( 9,776.22)	116.4
01-6200-193 PAYROLL TAXES	4,702.70	60,483.03	58,350.00	( 2,133.03)	103.7
01-6200-198 UNIFORMS	1,618.75	2,672.00	5,000.00	2,328.00	53.4
01-6200-199 UNIFORM ALLOWANCE	1,073.59	5,385.02	5,000.00	( 385.02)	107.7
01-6200-211 LEGAL EXPENSE	525.00	525.00	1,500.00	975.00	35.0
01-6200-212 ADJUDICATION	.00	4,550.00	3,500.00	( 1,050.00)	130.0
01-6200-240 EQUIPMENT PURCHASES & MAINT	316.05	7,301.52	12,500.00	5,198.48	58.4
01-6200-241 VEHICLE MAINTENANCE	100.00	15,169.11	10,000.00	( 5,169.11)	151.7
01-6200-242 OFFICE MAINTENANCE	.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	( 108.24)	67,678.33	70,000.00	2,321.67	96.7
01-6200-312 OFFICE SUPPLIES	52.79	1,186.12	1,500.00	313.88	79.1
01-6200-313 POSTAGE	43.52	342.50	250.00	( 92.50)	137.0
01-6200-314 TELEPHONE	927.29	11,380.30	15,500.00	4,119.70	73.4
01-6200-315 COPIES & PRINTING	105.47	1,047.29	2,000.00	952.71	52.4
01-6200-316 UTILITIES	549.87	1,615.81	2,500.00	884.19	64.6
01-6200-317 BUSINESS FORMS EXPENSE	.00	60.00	2,500.00	2,440.00	2.4
01-6200-321 DUES & SUBSCRIPTIONS	145.00	34,689.05	40,000.00	5,310.95	86.7
01-6200-331 TRAVEL & TRAINING	456.95	5,772.60	10,000.00	4,227.40	57.7
01-6200-332 FIREARMS & TACTICAL TRAINING	2,056.32	4,203.32	9,000.00	4,796.68	46.7
01-6200-351 OFFICE EQUIP & MAINT	( 431.82)	2,887.92	4,500.00	1,612.08	64.2
01-6200-361 DUI PREVENTION EQUIP	.00	.00	2,000.00	2,000.00	.0
01-6200-371 GAS & PETROLEUM	2,559.81	15,103.13	18,000.00	2,896.87	83.9
01-6200-421 COMMUNITY PROGRAMS	.00	2,001.71	1,500.00	( 501.71)	133.5
01-6200-511 INSURANCE EXP	711.35	34,431.81	39,600.00	5,168.19	87.0
01-6200-512 LEGAL - UNION	.00	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	255.65	1,029.32	3,000.00	1,970.68	34.3
01-6200-812 CAP OUTLAY: EQUIP/FURN	.00	.00	7,150.00	7,150.00	.0
01-6200-814 CAP OUTLAY: VEHICLE	.00	.00	70,000.00	70,000.00	.0
01-6200-821 CAP OUTLAY: BLDG IMPR	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL POLICE DEPARTMENT</b>	<b>93,588.08</b>	<b>1,272,281.10</b>	<b>1,330,050.00</b>	<b>57,768.90</b>	<b>95.7</b>

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING &amp; ZONING</u>					
01-6300-118 SALARIES - CODE OFFICIAL	4,039.20	40,546.40	35,000.00	( 5,546.40)	115.9
01-6300-120 SALARIES - ENGINEER	11,092.31	144,070.80	144,205.00	134.20	99.9
01-6300-131 EMPLOYEE HEALTH/LIFE	16.10	203.52	205.00	1.48	99.3
01-6300-133 EMPLOYER IMRF	1,008.30	11,670.67	13,055.00	1,384.33	89.4
01-6300-193 PAYROLL TAXES	1,157.56	14,123.24	11,035.00	( 3,088.24)	128.0
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	96.10	279.62	.00	( 279.62)	.0
01-6300-216 ZONING ADMINISTRATION FEES	.00	84.94	.00	( 84.94)	.0
01-6300-241 VEHICLE & EQUIPMENT MAINT.	103.80	1,873.79	4,000.00	2,126.21	46.8
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	185.80	2,527.81	2,275.00	( 252.81)	111.1
01-6300-315 COPIES & PRINTING	6.50	560.00	1,000.00	440.00	56.0
01-6300-321 DUES & SUBSCRIPTIONS	( 132.00)	508.46	2,000.00	1,491.54	25.4
01-6300-331 CONFERENCE AND TRAINING	.00	2,460.63	8,000.00	5,539.37	30.8
01-6300-351 OFFICE EXPENSE	9.33	3,508.36	6,000.00	2,491.64	58.5
01-6300-371 GASOLINE	254.49	1,868.20	3,000.00	1,131.80	62.3
01-6300-511 INSURANCE EXP	2.55	380.05	1,025.00	644.95	37.1
01-6300-811 CAPITAL OUTLAY	.00	24,900.00	537,000.00	512,100.00	4.6
<b>TOTAL ENGINEERING &amp; ZONING</b>	<b>17,840.04</b>	<b>249,671.45</b>	<b>801,900.00</b>	<b>552,228.55</b>	<b>31.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>196,253.02</b>	<b>2,779,763.22</b>	<b>3,507,991.00</b>	<b>728,227.78</b>	<b>79.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 9,442.49)</b>	<b>163,081.36</b>	<b>( 447,280.00)</b>	<b>( 610,361.36)</b>	<b>36.5</b>

TOWN OF CORTLAND  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2026

MOTOR FUEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MOTOR FUEL TAX REVENUES</u>					
02-4011 MFT APPROPRIATION	14,402.12	185,498.11	200,000.00	14,501.89	92.8
TOTAL MOTOR FUEL TAX REVENUES	14,402.12	185,498.11	200,000.00	14,501.89	92.8
<u>INTEREST ON INVESTMENT</u>					
02-8011 INTEREST ON INVESTMENT	3,300.14	40,016.26	35,000.00	( 5,016.26)	114.3
TOTAL INTEREST ON INVESTMENT	3,300.14	40,016.26	35,000.00	( 5,016.26)	114.3
TOTAL FUND REVENUE	17,702.26	225,514.37	235,000.00	9,485.63	96.0

TOWN OF CORTLAND  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2026

MOTOR FUEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<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	.00	47,475.35	215,000.00	167,524.65	22.1
TOTAL FUND EXPENDITURES	.00	47,475.35	215,000.00	167,524.65	22.1
NET REVENUE OVER EXPENDITURES	17,702.26	178,039.02	20,000.00	( 158,039.02)	890.2

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRICITY</u>					
03-4011	7,300.87	89,830.37	85,000.00	( 4,830.37)	105.7
	7,300.87	89,830.37	85,000.00	( 4,830.37)	105.7
<u>GAS</u>					
03-4021	9,383.64	69,630.48	40,000.00	( 29,630.48)	174.1
	9,383.64	69,630.48	40,000.00	( 29,630.48)	174.1
<u>TELEPHONE</u>					
03-4031	1,765.66	19,002.67	17,000.00	( 2,002.67)	111.8
	1,765.66	19,002.67	17,000.00	( 2,002.67)	111.8
<u>SALES TAX</u>					
03-4041	19,833.15	227,426.50	185,000.00	( 42,426.50)	122.9
	19,833.15	227,426.50	185,000.00	( 42,426.50)	122.9
<u>MISCELLANEOUS REVENUE</u>					
03-4991	.00	.00	250.00	250.00	.0
	.00	.00	250.00	250.00	.0
<u>INTEREST ON INVESTMENTS</u>					
03-8011	4,453.37	69,877.56	50,000.00	( 19,877.56)	139.8
	4,453.37	69,877.56	50,000.00	( 19,877.56)	139.8
<u>FUNDS FOR GRADE CROSSINGS</u>					
03-8301	.00	.00	75,000.00	75,000.00	.0
	.00	.00	75,000.00	75,000.00	.0
	42,736.69	475,767.58	452,250.00	( 23,517.58)	105.2

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

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	.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	592.00	5,982.49	15,000.00	9,017.51	39.9
03-6500-842 SIDEWALKS, NEW CONSTRUCTION	.00	19,886.63	50,000.00	30,113.37	39.8
03-6500-858 DCEO GRANT EXPENSES	.00	.00	75,000.00	75,000.00	.0
03-6500-912 LOAN PAYMENTS	59,854.00	59,854.00	59,854.00	.00	100.0
03-6500-913 CAPITAL PURCHASE TRANSFERS	.00	705,832.00	705,832.00	.00	100.0
TOTAL CAPITAL IMPR EXPENSES	<u>60,446.00</u>	<u>803,034.54</u>	<u>1,349,686.00</u>	<u>546,651.46</u>	<u>59.5</u>
TOTAL FUND EXPENDITURES	<u>60,446.00</u>	<u>803,034.54</u>	<u>1,349,686.00</u>	<u>546,651.46</u>	<u>59.5</u>
NET REVENUE OVER EXPENDITURES	<u>( 17,709.31)</u>	<u>( 327,266.96)</u>	<u>( 897,436.00)</u>	<u>( 570,169.04)</u>	<u>( 36.5)</u>

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SERVICE FEES</u>					
06-4010 CONNECTION FEES	4,000.00	26,000.00	18,000.00	( 8,000.00)	144.4
06-4011 SERVICE FEES	147,789.49	586,146.03	572,000.00	( 14,146.03)	102.5
TOTAL SERVICE FEES	151,789.49	612,146.03	590,000.00	( 22,146.03)	103.8
<u>LATE CHARGES</u>					
06-4021 LATE CHARGES	.00	19,954.99	24,400.00	4,445.01	81.8
TOTAL LATE CHARGES	.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	14,000.00	161,000.00	75,000.00	( 86,000.00)	214.7
TOTAL PERMITS	14,000.00	161,000.00	75,000.00	( 86,000.00)	214.7
<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	11,240.48	139,698.60	125,000.00	( 14,698.60)	111.8
TOTAL INTEREST ON INVESTMENT	11,240.48	139,698.60	125,000.00	( 14,698.60)	111.8
<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	177,029.97	965,094.67	852,520.00	( 112,574.67)	113.2

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM EXPENSES</u>					
06-7300-118 SALARIES: MAINT WORKERS	6,998.47	92,583.66	105,000.00	12,416.34	88.2
06-7300-131 EMPLOYEE HEALTH INSURANCE	1,119.75	12,646.23	13,665.00	1,018.77	92.5
06-7300-133 IMRF CONTRIBUTION	636.15	8,391.80	8,300.00	( 91.80)	101.1
06-7300-193 PAYROLL TAXES	535.39	7,082.73	7,000.00	( 82.73)	101.2
06-7300-198 UNIFORMS	123.10	396.31	1,500.00	1,103.69	26.4
06-7300-211 LEGAL/COLLECTION EXPENSE	581.50	11,807.75	1,000.00	( 10,807.75)	1180.8
06-7300-212 ENGINEERING EXPENSE	.00	.00	2,500.00	2,500.00	.0
06-7300-213 OTHER CONSULTING FEES	1,563.54	17,198.94	16,550.00	( 648.94)	103.9
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	13,634.75	117,159.77	130,000.00	12,840.23	90.1
06-7300-241 M&O: VEH & EQUIP	259.56	4,867.98	8,000.00	3,132.02	60.9
06-7300-243 M&O: SEWER PLANT	16,094.92	44,893.33	40,000.00	( 4,893.33)	112.2
06-7300-311 OFFICE EXPENSE	1,252.42	17,950.39	8,000.00	( 9,950.39)	224.4
06-7300-312 ANNUAL PERMIT FEES	3,000.00	10,500.00	10,500.00	.00	100.0
06-7300-313 TRAINING	.00	623.60	4,000.00	3,376.40	15.6
06-7300-314 TELEPHONE	110.31	1,133.21	5,000.00	3,866.79	22.7
06-7300-345 WASTEWATER TESTING	5,373.16	13,726.05	18,000.00	4,273.95	76.3
06-7300-371 GAS & PETROLEUM	336.09	1,733.04	2,200.00	466.96	78.8
06-7300-511 INSURANCE EXPENSE	520.83	4,535.88	5,500.00	964.12	82.5
06-7300-531 REAL ESTATE TAXES	.00	262.94	500.00	237.06	52.6
06-7300-591 MISC EXPENSES	.00	229.00	500.00	271.00	45.8
06-7300-611 DEBT SERVICE PRINCIPAL	.00	51,028.88	51,030.00	1.12	100.0
06-7300-621 INTEREST EXPENSE	.00	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	52,139.94	433,904.40	530,965.00	97,060.60	81.7
TOTAL FUND EXPENDITURES	52,139.94	433,904.40	530,965.00	97,060.60	81.7
NET REVENUE OVER EXPENDITURES	124,890.03	531,190.27	321,555.00	( 209,635.27)	165.2

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SERVICE FEES</u>					
07-4011 SERVICE FEES	128,781.49	546,379.36	530,000.00	( 16,379.36)	103.1
TOTAL SERVICE FEES	128,781.49	546,379.36	530,000.00	( 16,379.36)	103.1
<u>LATE CHARGES</u>					
07-4021 LATE CHARGES	.00	1,159.16	2,500.00	1,340.84	46.4
TOTAL LATE CHARGES	.00	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	15,200.00	168,800.00	90,000.00	( 78,800.00)	187.6
TOTAL PERMITS	15,200.00	168,800.00	90,000.00	( 78,800.00)	187.6
<u>METER SALES</u>					
07-4301 METER SALES	.00	6,600.00	5,000.00	( 1,600.00)	132.0
TOTAL METER SALES	.00	6,600.00	5,000.00	( 1,600.00)	132.0
<u>MISCELLANEOUS REVENUE</u>					
07-4991 MISC INCOME	700.00	1,435.00	2,000.00	565.00	71.8
TOTAL MISCELLANEOUS REVENUE	700.00	1,435.00	2,000.00	565.00	71.8
<u>INTEREST ON INVESTMENT</u>					
07-8011 INTEREST ON INVESTMENT	5,177.12	65,266.79	60,000.00	( 5,266.79)	108.8
TOTAL INTEREST ON INVESTMENT	5,177.12	65,266.79	60,000.00	( 5,266.79)	108.8

TOWN OF CORTLAND  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2026

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEASE INCOME</u>					
07-8801 LEASE INCOME	620.00	3,720.00	3,720.00	.00	100.0
TOTAL LEASE INCOME	620.00	3,720.00	3,720.00	.00	100.0
TOTAL FUND REVENUE	150,478.61	793,485.31	693,370.00	( 100,115.31)	114.4

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER SYSTEM EXPENSES</u>					
07-7400-118 SALARIES: MAINT WORKERS	10,497.70	138,875.59	146,000.00	7,124.41	95.1
07-7400-131 EMPLOYEE HEALTH INSURANCE	1,679.67	18,969.94	20,500.00	1,530.06	92.5
07-7400-133 IMRF CONTRIBUTION	954.26	12,587.74	13,000.00	412.26	96.8
07-7400-134 PENSION EXPENSE	.00	.00	850.00	850.00	.0
07-7400-193 PAYROLL TAXES	803.07	10,623.79	12,500.00	1,876.21	85.0
07-7400-198 UNIFORMS	.00	524.74	900.00	375.26	58.3
07-7400-213 OTHER CONSULTING FEES	2,345.32	25,798.52	24,800.00	( 998.52)	104.0
07-7400-214 AUDIT FEES	.00	4,000.00	4,000.00	.00	100.0
07-7400-221 UTILITIES	8,693.56	102,656.09	90,000.00	( 12,656.09)	114.1
07-7400-222 RADIUM REMOVAL PROCESSING	9,953.39	117,080.20	116,510.00	( 570.20)	100.5
07-7400-241 M&O: VEH & EQUIP	.00	4,880.07	8,000.00	3,119.93	61.0
07-7400-243 M&O: WELL SYSTEM	.00	44,877.98	30,000.00	( 14,877.98)	149.6
07-7400-311 OFFICE EXPENSE	( 149.55)	18,595.62	22,000.00	3,404.38	84.5
07-7400-314 TELEPHONE	155.38	1,610.10	1,800.00	189.90	89.5
07-7400-331 TRAVEL & TRAINING	.00	2,147.95	5,000.00	2,852.05	43.0
07-7400-341 METER PURCHASES & SUPPLIES	.00	6,410.03	15,000.00	8,589.97	42.7
07-7400-343 CONNECTION EXP	.00	.00	1,500.00	1,500.00	.0
07-7400-344 ACCESS SUPPLY PURCH	.00	.00	2,000.00	2,000.00	.0
07-7400-345 CHEMICALS & TESTING	1,439.50	20,902.29	25,000.00	4,097.71	83.6
07-7400-346 TOOLS	.00	299.00	1,500.00	1,201.00	19.9
07-7400-371 GAS & PETROLEUM	784.23	4,043.94	6,500.00	2,456.06	62.2
07-7400-511 INSURANCE EXPENSE	( 74.26)	8,377.51	4,000.00	( 4,377.51)	209.4
07-7400-531 REAL ESTATE TAXES	.00	.00	125.00	125.00	.0
07-7400-811 CAP OUTLAY: CONSTRUCT	.00	13,190.91	120,000.00	106,809.09	11.0
<b>TOTAL WATER SYSTEM EXPENSES</b>	<b>37,082.27</b>	<b>556,452.01</b>	<b>671,485.00</b>	<b>115,032.99</b>	<b>82.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>37,082.27</b>	<b>556,452.01</b>	<b>671,485.00</b>	<b>115,032.99</b>	<b>82.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>113,396.34</b>	<b>237,033.30</b>	<b>21,885.00</b>	<b>( 215,148.30)</b>	<b>1083.1</b>

TOWN OF CORTLAND  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

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	.00	1,700.00	700.00	( 1,000.00)	242.9
TOTAL PARK DEVELOPMENT FEES	.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	5,975.69	78,344.31	80,000.00	1,655.69	97.9
TOTAL INTEREST	5,975.69	78,344.31	80,000.00	1,655.69	97.9
TOTAL FUND REVENUE	5,975.69	90,379.31	122,800.00	32,420.69	73.6

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

RESTRICTED ASSETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RESTRICTED ASSETS</u>					
13-8000-813 CAP OUTLAY: TOWN HALL	.00	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	.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	8,772.46	94,008.21	106,953.83	12,945.62	87.9
<b>TOTAL RESTRICTED ASSETS</b>	<b>8,772.46</b>	<b>116,842.11</b>	<b>161,646.83</b>	<b>44,804.72</b>	<b>72.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>8,772.46</b>	<b>116,842.11</b>	<b>161,646.83</b>	<b>44,804.72</b>	<b>72.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 2,796.77)</b>	<b>( 26,462.80)</b>	<b>( 38,846.83)</b>	<b>( 12,384.03)</b>	<b>( 68.1)</b>

TOWN OF CORTLAND  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2026

		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	5,227.45	68,366.61	60,000.00	( 8,366.61)	113.9
	<b>TOTAL INTEREST INCOME</b>	<b>5,227.45</b>	<b>761,610.64</b>	<b>660,000.00</b>	<b>( 101,610.64)</b>	<b>115.4</b>
	<b>TOTAL FUND REVENUE</b>	<b>5,227.45</b>	<b>761,610.64</b>	<b>660,000.00</b>	<b>( 101,610.64)</b>	<b>115.4</b>

TOWN OF CORTLAND  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2026

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		.00	342,149.76	1,260,500.00	918,350.24	27.1
TOTAL FUND EXPENDITURES		.00	342,149.76	1,260,500.00	918,350.24	27.1
NET REVENUE OVER EXPENDITURES		5,227.45	419,460.88	( 600,500.00)	( 1,019,960.88)	69.9

**April 2026**

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

<b>General Fund - IEPA Loan</b> <b>Wastewater Project: L17-5003</b> <b>Maturity Date 9/25/2034, Int Rate: 1.93%, Semi-Annual Payments</b>		
Beginning Balance 5/1/2025		\$ 526,576.79
Principal Paid Fiscal Year 2026:		\$ (51,028.88)
Interest Paid Fiscal Year 2026:	\$ 9,917.90	
<b>Current Balance:</b>		<u>\$ 475,547.91</u>
<b>Remaining Debt Schedule</b>		
Fiscal Year Ending 2026	\$ -	\$ -
Fiscal Year Ending 2027	\$ 52,018.49	\$ 8,928.29
Future	<u>\$ 423,529.42</u>	<u>\$ 33,418.88</u>
Total:	<u>\$ 475,547.91</u>	<u>\$ 42,347.17</u>

**Town of Cortland  
Restricted Assets  
April 30, 2026**

	Balance 4/1/2026	Deposits 4/30/2026	Expenditures 4/30/2026	Balance 4/30/2026
<b><u>Customer Deposits</u></b>				
13-2010 AP	\$ -			\$ -
13-2020 Deferred Revenue	\$ -	-	-	-
13-2301 Occupany Deposits	\$ -	-		-
13-2355 Airport Road Security Deposits	\$ -	-	-	-
<b><u>Engineering Deposits</u></b>				
13-2316 DCUSD #428	\$ 51,668.29	\$ -	\$ -	\$ 51,668.29
<b><u>Land/Cash Contributions</u></b>				
13-2401 Cortland Fire Protection District	\$ 8,100.00	\$ 1,200.00		\$ 9,300.00
13-2405 Sycamore School District # 427	\$ 3,828.67			3,828.67
13-2406 #428 Schools	\$ 205,377.41	6,480.00		211,857.41
13-2407 Cortland Library	\$ 1,215.00	180.00		1,395.00
<b><u>Storm Sewer Escrow</u></b>				
13-2411 Neumann Homes Inc	\$ 43,970.35			\$ 43,970.35
<b><u>Capital Contributions #428 Schools</u></b>				
13-2432 DRH Cambridge - Richland Trails	\$ 302,618.03			\$ 302,618.03
<b><u>Library Building</u></b>				
13-2452 Library Building	\$ 22,244.64		\$ -	\$ 22,244.64
<b><u>WasteWater Irrigation Land Acquisition</u></b>				
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
<b>13-2350 Road Improvements</b>	\$ -			\$ -
<b>13-2352 Administrative Fund</b>	\$ 99,423.32		-	\$ 99,423.32
<b>13-2354 Punch List Follow Up Items</b>	\$ 12,072.46		-	12,072.46
<b><u>Capital Contributions - Town Use (By Purpose)</u></b>				
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	\$ 21,634.20		8,772.46	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	\$ 358,700.36	5,975.69	-	364,676.05
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
	<b>\$ 930,679.14</b>	<b>\$ 5,975.69</b>	<b>\$ 8,772.46</b>	<b>\$ 927,882.37</b>
"FUND BAL"	\$ 947,722.27			
Reserve for McPhillips	\$ -			
YTD Revs over Exps	\$ (26,462.80)			
Fund Equity	\$ 921,259.47			
			Total Assets	\$ 1,937,137.64
			Total Liabilities & Equity	\$ 1,937,137.64
Account Interest	\$ 5,975.69			\$ -
13-8011				
* Account Interest posted to Capital Improvements				

**SUMMARY OF INCOME AND EXPENSES FOR THE MONTH OF:  
April 30, 2026**

	<b>Beginning Balance</b>	<b>Receipts/ Transfers In</b>	<b>Dividends/ Interest</b>	<b>Expenditures/ Transfers Out</b>	<b>Ending Balance</b>
<b>SSA #1 Special Tax Refunding Bonds 2017</b>					
Bond & Interest Fund	\$ 42,103.88	\$ -	\$ 136.12	\$ 3,052.70	39,187.30
2017 Reserve Fund	\$ 353,908.36	-	920.73	-	354,829.09
Special Redemption Account	\$ 143.05		0.31		143.36
Special Reserve Fund 2017	\$ 40,095.71		104.33	-	40,200.04
Administrative Expense Fund	\$ 25,523.55	3,052.70	66.05	7,292.70	21,349.60
<b>Total SSA #1 Refunding Bonds</b>	<b>\$ 461,774.55</b>	<b>\$ 3,052.70</b>	<b>\$ 1,227.54</b>	<b>\$ 10,345.40</b>	<b>\$ 455,709.39</b>
<b>SSA #4-8 (Sheaffer Project)</b>					
Bond & Interest Fund	\$ 0.00	\$ -			\$ 0.00
Special Redemption Account	\$ -	-	-	-	-
Debt Service Reserve Fund	\$ -	-	-		-
Administrative Expense Fund	\$ -		-		-
<b>Total SSA #4-8</b>	<b>\$ 0.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.00</b>
<b>SSA #9 (Richland Trails)</b>					
<b>SSA #9</b>					
Bond & Interest Fund	\$ 42,330.78		\$ 141.86	\$ -	\$ 42,472.64
Reserve Fund	\$ 209,066.81	-	634.09		209,700.90
Improvement Fund	\$ -				-
Administrative Expense Fund	\$ 37,683.84		114.29	1,000.00	36,798.13
<b>Total SSA #9</b>	<b>\$ 289,081.43</b>	<b>\$ -</b>	<b>\$ 890.24</b>	<b>\$ 1,000.00</b>	<b>\$ 288,971.67</b>
<b>Total All SSA</b>	<b>750,855.98</b>	<b>3,052.70</b>	<b>2,117.78</b>	<b>11,345.40</b>	<b>744,681.06</b>