

Town of Cortland

Cash Summaries

Month Ending:

January 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	\$ 652,940.60	\$ 989,504.94	\$ 1,347,873.08	\$ 3,510,001.86	\$ 1,632,784.45	\$ 1,909,587.69	\$ 1,686,204.72	\$ 11,728,897.34
Revenue over Expenses:	\$ (152,261.43)	\$ 21,090.23	\$ 42,920.53	\$ 121,470.29	\$ 82,293.08	\$ 6,206.52	\$ 2,397.66	\$ 124,116.88
Receivables								
Prev month	\$ 81,077.81	\$ -	\$ 24,051.14	\$ 14,680.79	\$ 18,548.47	\$ -	\$ -	\$ 138,358.21
Current month	84,069.26	-	24,051.14	155,873.79	150,696.30	-	-	414,690.49
Change in receivables	\$ (2,991.45)	\$ -	\$ -	\$ (141,193.00)	\$ (132,147.83)	\$ -	\$ -	\$ (276,332.28)
Less: non-expense AJE for Audit		\$ -				\$ -	\$ -	\$ -
Payables								
Prev month	\$ 22,557.76	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ 985,252.68	\$ -	\$ 1,767,226.82
Current month	\$ 32,144.67	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ 985,252.68	\$ -	\$ 1,776,813.73
Change in Payables	\$ 9,586.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,586.91
Ending Cash	\$ 507,274.63	\$ 1,010,595.17	\$ 1,390,793.61	\$ 3,490,279.15	\$ 1,582,929.70	\$ 1,915,794.21	\$ 1,688,602.38	\$ 11,586,268.85
Per Cash								
Trial Balance:	\$ 507,274.63	\$ 1,010,595.17	\$ 1,390,793.61	\$ 3,490,279.15	\$ 1,582,929.70	\$ 1,915,794.21	\$ 1,688,602.38	\$ 11,586,268.85

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 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 & FORFEITURES</u>					
01-4062 COURT FINES	524.00	4,023.47	6,500.00	2,476.53	61.9
TOTAL FINES & FORFEITURES	524.00	4,023.47	6,500.00	2,476.53	61.9
<u>ROAD & BRIDGE TAX</u>					
01-4071 ROAD & BRIDGE TAX REV	119.95	15,255.06	17,500.00	2,244.94	87.2
TOTAL ROAD & BRIDGE TAX	119.95	15,255.06	17,500.00	2,244.94	87.2
<u>BUILDING & ZONING PERMITS</u>					
01-4081 BUILDING & ZONING PERMITS	.00	250.00	60,000.00	59,750.00	.4
01-4082 ZONING PERMITS	100.00	3,300.00	.00	(3,300.00)	.0
01-4083 BUILDING PERMITS	350.00	51,708.96	.00	(51,708.96)	.0
01-4084 SITE GRADING PLAN REVIEW	.00	3,900.00	.00	(3,900.00)	.0
TOTAL BUILDING & ZONING PERMITS	450.00	59,158.96	60,000.00	841.04	98.6
<u>LAND/CASH REVENUE</u>					
01-4099 LAND/CASH - TOWN SERVICES	.00	9,100.00	.00	(9,100.00)	.0
TOTAL LAND/CASH REVENUE	.00	9,100.00	.00	(9,100.00)	.0
<u>INCOME TAX REVENUE</u>					
01-4101 STATE INCOME TAX REVENUE	83,707.24	611,570.47	740,000.00	128,429.53	82.6
TOTAL INCOME TAX REVENUE	83,707.24	611,570.47	740,000.00	128,429.53	82.6

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SALES TAX</u>					
01-4122 SALES TAX	28,355.73	195,521.69	320,000.00	124,478.31	61.1
01-4123 LOCAL USE TAX	3,493.64	25,558.40	220,000.00	194,441.60	11.6
TOTAL SALES TAX	31,849.37	221,080.09	540,000.00	318,919.91	40.9
<u>REPLACEMENT TAX - STATE</u>					
01-4141 REPLACEMENT TAX - STATE	279.93	1,524.30	2,375.00	850.70	64.2
01-4142 VIDEO GAMING TAX - STATE	1,890.47	14,832.53	25,000.00	10,167.47	59.3
01-4143 CANNABIS USE TAX - STATE	692.81	4,422.47	6,500.00	2,077.53	68.0
TOTAL REPLACEMENT TAX - STATE	2,863.21	20,779.30	33,875.00	13,095.70	61.3
<u>OTHER PERMITS</u>					
01-4151 OTHER PERMITS	.00	.00	700.00	700.00	.0
01-4153 LIQUOR LICENSES	.00	.00	1,000.00	1,000.00	.0
01-4154 PARK RENTAL	.00	.00	50.00	50.00	.0
01-4155 NON-HIGHWAY VEHICLES PERMIT	.00	250.00	500.00	250.00	50.0
01-4156 SOLICITORS PERMIT	.00	175.00	350.00	175.00	50.0
TOTAL OTHER PERMITS	.00	425.00	2,600.00	2,175.00	16.4
<u>DONATIONS</u>					
01-4166 CEMETERY RECEIPTS	100.00	300.00	300.00	.00	100.0
TOTAL DONATIONS	100.00	300.00	300.00	.00	100.0
<u>FRANCHISE FEES</u>					
01-4181 FRANCHISE FEES	11,242.68	14,217.81	30,000.00	15,782.19	47.4
TOTAL FRANCHISE FEES	11,242.68	14,217.81	30,000.00	15,782.19	47.4
<u>SIMPLIFIED TELECOM TAX (IMF)</u>					
01-4201 SIMPLIFIED TELECOMM TAX (IMF)	532.24	3,831.81	6,000.00	2,168.19	63.9
TOTAL SIMPLIFIED TELECOM TAX (IMF)	532.24	3,831.81	6,000.00	2,168.19	63.9

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 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	36.00	2,838.05	.00	(2,838.05)	.0
TOTAL REIMBURSEMENTS	36.00	2,838.05	1,000.00	(1,838.05)	283.8
<u>MISCELLANEOUS REVENUE</u>					
01-4990 MISC REV PD REPORTS	5.00	100.00	.00	(100.00)	.0
01-4991 MISC REVENUE	.00	955.58	1,000.00	44.42	95.6
01-4996 BUSINESS LICENSES	150.00	1,300.00	1,200.00	(100.00)	108.3
TOTAL MISCELLANEOUS REVENUE	155.00	2,355.58	2,200.00	(155.58)	107.1
<u>INTEREST ON INVESTMENT</u>					
01-8011 INTEREST ON INVESTMENT	1,389.72	7,525.11	24,000.00	16,474.89	31.4
TOTAL INTEREST ON INVESTMENT	1,389.72	7,525.11	24,000.00	16,474.89	31.4
<u>TRANSFERS FROM OTHER FUNDS</u>					
01-8101 TRANSFERS FROM OTHER FUNDS	.00	705,832.00	765,686.00	59,854.00	92.2
TOTAL TRANSFERS FROM OTHER FUNDS	.00	705,832.00	765,686.00	59,854.00	92.2
TOTAL FUND REVENUE	132,969.41	2,525,735.24	3,060,711.00	534,975.76	82.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
01-6000-110	SALARIES - ELECTED OFFICIALS	13,853.35	95,771.05	128,100.00	32,328.95 74.8
01-6000-119	SALARIES - CLERICAL WORKERS	15,352.80	58,765.54	59,500.00	734.46 98.8
01-6000-131	EMPLOYEE HEALTH INSURANCE	6,854.23	34,805.03	30,600.00	(4,205.03) 113.7
01-6000-133	IMRF CONTRIBUTION	2,205.78	10,701.43	12,200.00	1,498.57 87.7
01-6000-134	EMPLOYEE INOCULATIONS	368.10	368.10	1,000.00	631.90 36.8
01-6000-193	PAYROLL TAXES	2,224.62	11,792.31	13,500.00	1,707.69 87.4
01-6000-211	LEGAL EXPENSE	1,138.75	15,809.94	40,000.00	24,190.06 39.5
01-6000-214	AUDIT & ACCOUNTING FEES	9,991.14	97,449.12	127,000.00	29,550.88 76.7
01-6000-312	OFFICE SUPPLIES	.00	3,665.17	5,000.00	1,334.83 73.3
01-6000-313	POSTAGE	202.51	606.58	1,800.00	1,193.42 33.7
01-6000-314	TELEPHONE	588.48	11,755.68	14,500.00	2,744.32 81.1
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	623.75	9,862.93	25,000.00	15,137.07 39.5
01-6000-331	TRAVEL & TRAINING	516.25	3,886.75	8,500.00	4,613.25 45.7
01-6000-351	OFFICE EQUIP & MAINT	558.77	24,723.18	25,000.00	276.82 98.9
01-6000-421	COMMUNITY PROGRAMS	.00	20,000.00	20,000.00	.00 100.0
01-6000-511	INSURANCE EXPENSE	.00	17,546.36	23,175.00	5,628.64 75.7
01-6000-531	REAL ESTATE TAXES	.00	40.00	4,850.00	4,810.00 .8
01-6000-591	MISC EXPENSE	80.00	1,680.00	1,600.00	(80.00) 105.0
01-6000-812	CAP OUTLAY: EQUIP & FURN	.00	3,240.00	4,400.00	1,160.00 73.6
	TOTAL ADMINISTRATION	54,558.53	424,335.81	545,725.00	121,389.19 77.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-6100-118 SALARIES - MAINT WORKERS	34,732.53	202,854.31	255,325.00	52,470.69	79.5
01-6100-131 EMPLOYEE HEALTH INSURANCE	6,687.48	35,324.00	56,150.00	20,826.00	62.9
01-6100-133 IMRF CONTRIBUTION	2,957.87	17,456.74	22,385.00	4,928.26	78.0
01-6100-193 PAYROLL TAXES	2,657.05	15,518.60	18,920.00	3,401.40	82.0
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	.00	.00	5,000.00	5,000.00	.0
01-6100-219 ELECTRIC - STREET LIGHTS	3,121.70	25,381.82	36,500.00	11,118.18	69.5
01-6100-220 ROAD SALT	.00	32,708.61	35,000.00	2,291.39	93.5
01-6100-221 ROAD SIGNS	305.00	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	1,236.48	2,975.73	24,000.00	21,024.27	12.4
01-6100-226 TOOLS AND HARDWARE	142.82	3,117.72	3,000.00	(117.72)	103.9
01-6100-227 SMALL EQUIPMENT PURCHASES	.00	.00	10,000.00	10,000.00	.0
01-6100-232 MAINTENANCE TOWN GARAGE	3,447.93	9,390.34	6,000.00	(3,390.34)	156.5
01-6100-235 PARKS - EQUIPMENT MAINTENANCE	.00	5,391.21	20,000.00	14,608.79	27.0
01-6100-239 NUISANCE MOWING	.00	.00	1,000.00	1,000.00	.0
01-6100-241 VEHICLE & EQUIPMENT MAINT.	3,073.10	28,250.15	40,000.00	11,749.85	70.6
01-6100-242 TOWN HALL MAINTENANCE	161.41	10,396.72	6,000.00	(4,396.72)	173.3
01-6100-245 EQUIPMENT RENTAL	2,800.00	7,700.00	20,000.00	12,300.00	38.5
01-6100-255 STORM SEWER REPAIRS	.00	.00	7,000.00	7,000.00	.0
01-6100-258 FORESTRY	.00	4,102.00	12,000.00	7,898.00	34.2
01-6100-312 OFFICE SUPPLIES	.00	84.75	1,000.00	915.25	8.5
01-6100-314 TELEPHONE	398.42	2,824.65	4,500.00	1,675.35	62.8
01-6100-316 UTILITIES	2,747.61	5,697.97	8,000.00	2,302.03	71.2
01-6100-331 TRAVEL AND TRAINING	.00	.00	4,000.00	4,000.00	.0
01-6100-351 OFFICE EQUIP & MAINT	.00	1,660.90	2,000.00	339.10	83.1
01-6100-371 FUEL	1,248.00	14,683.42	25,000.00	10,316.58	58.7
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	2,880.00	3,345.00	500.00	(2,845.00)	669.0
01-6100-592 CEMETERY EXPENSE	.00	.00	2,000.00	2,000.00	.0
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	9,980.00	30,513.74	82,282.00	51,768.26	37.1
TOTAL PUBLIC WORKS	78,577.40	559,211.90	830,316.00	271,104.10	67.4

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
01-6200-114 SALARIES - REGULAR	83,818.32	544,023.74	653,100.00	109,076.26	83.3
01-6200-115 SALARIES - SPECIAL ASSIGNMENT	11,302.78	82,028.05	94,200.00	12,171.95	87.1
01-6200-116 SALARIES - OVERTIME	.00	733.84	.00	(733.84)	.0
01-6200-131 EMPLOYEE HEALTH INS	13,529.52	80,619.81	110,100.00	29,480.19	73.2
01-6200-133 IMRF CONTRIBUTION	8,278.47	52,971.18	59,500.00	6,528.82	89.0
01-6200-193 PAYROLL TAXES	7,056.35	46,540.21	58,350.00	11,809.79	79.8
01-6200-198 UNIFORMS	.00	1,011.52	5,000.00	3,988.48	20.2
01-6200-199 UNIFORM ALLOWANCE	.00	4,048.27	5,000.00	951.73	81.0
01-6200-211 LEGAL EXPENSE	.00	.00	1,500.00	1,500.00	.0
01-6200-212 ADJUDICATION	393.75	2,800.00	3,500.00	700.00	80.0
01-6200-240 EQUIPMENT PURCHASES & MAINT	.00	6,908.41	12,500.00	5,591.59	55.3
01-6200-241 VEHICLE MAINTENANCE	125.55	14,037.56	10,000.00	(4,037.56)	140.4
01-6200-242 OFFICE MAINTENANCE	247.16	640.13	2,000.00	1,359.87	32.0
01-6200-243 TASER INSTALLMENT CONTRACT	.00	.00	6,300.00	6,300.00	.0
01-6200-261 TELECOMMUNICATIONS SERVICE	.00	67,786.57	70,000.00	2,213.43	96.8
01-6200-312 OFFICE SUPPLIES	35.46	751.85	1,500.00	748.15	50.1
01-6200-313 POSTAGE	101.93	245.82	250.00	4.18	98.3
01-6200-314 TELEPHONE	918.75	9,075.01	15,500.00	6,424.99	58.6
01-6200-315 COPIES & PRINTING	73.47	812.32	2,000.00	1,187.68	40.6
01-6200-316 UTILITIES	579.96	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	1,149.89	18,316.35	40,000.00	21,683.65	45.8
01-6200-331 TRAVEL & TRAINING	22.25	4,353.27	10,000.00	5,646.73	43.5
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	1,690.98	4,500.00	2,809.02	37.6
01-6200-361 DUI PREVENTION EQUIP	.00	.00	2,000.00	2,000.00	.0
01-6200-371 GAS & PETROLEUM	893.95	11,478.82	18,000.00	6,521.18	63.8
01-6200-421 COMMUNITY PROGRAMS	168.93	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	131.25	.00	(131.25)	.0
01-6200-550 TECHNOLOGY UPGRADES	.00	360.00	5,000.00	4,640.00	7.2
01-6200-591 MISC EXPENSE	.00	773.67	3,000.00	2,226.33	25.8
01-6200-812 CAP OUTLAY: EQUIP/FURN	.00	.00	7,150.00	7,150.00	.0
01-6200-814 CAP OUTLAY: VEHICLE	.00	.00	70,000.00	70,000.00	.0
01-6200-821 CAP OUTLAY: BLDG IMPR	.00	.00	5,000.00	5,000.00	.0
TOTAL POLICE DEPARTMENT	128,783.99	991,133.74	1,330,050.00	338,916.26	74.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING & ZONING</u>					
01-6300-118 SALARIES - CODE OFFICIAL	3,142.80	31,301.60	35,000.00	3,698.40	89.4
01-6300-120 SALARIES - ENGINEER	16,638.47	110,793.88	144,205.00	33,411.12	76.8
01-6300-131 EMPLOYEE HEALTH/LIFE	24.15	155.22	205.00	49.78	75.7
01-6300-133 EMPLOYER IMRF	1,512.45	8,645.77	13,055.00	4,409.23	66.2
01-6300-193 PAYROLL TAXES	1,513.27	10,870.34	11,035.00	164.66	98.5
01-6300-211 OUTSIDE ENGINEERING EXPENSE	.00	.00	30,000.00	30,000.00	.0
01-6300-213 PLANNING/ZONING/BUILDING	.00	.00	3,000.00	3,000.00	.0
01-6300-241 VEHICLE & EQUIPMENT MAINT.	125.70	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	1,970.19	2,275.00	304.81	86.6
01-6300-315 COPIES & PRINTING	.00	528.50	1,000.00	471.50	52.9
01-6300-321 DUES & SUBSCRIPTIONS	.00	640.46	2,000.00	1,359.54	32.0
01-6300-331 CONFERENCE AND TRAINING	.00	2,460.63	8,000.00	5,539.37	30.8
01-6300-351 OFFICE EXPENSE	7.18	1,978.40	6,000.00	4,021.60	33.0
01-6300-371 GASOLINE	160.99	1,453.26	3,000.00	1,546.74	48.4
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	23,310.92	197,950.70	801,900.00	603,949.30	24.7
TOTAL FUND EXPENDITURES	285,230.84	2,172,632.15	3,507,991.00	1,335,358.85	61.9
NET REVENUE OVER EXPENDITURES	(152,261.43)	353,103.09	(447,280.00)	(800,383.09)	78.9

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

MOTOR FUEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MOTOR FUEL TAX REVENUES</u>					
02-4011 MFT APPROPRIATION	17,805.13	136,999.67	200,000.00	63,000.33	68.5
TOTAL MOTOR FUEL TAX REVENUES	17,805.13	136,999.67	200,000.00	63,000.33	68.5
<u>INTEREST ON INVESTMENT</u>					
02-8011 INTEREST ON INVESTMENT	3,285.10	30,379.45	35,000.00	4,620.55	86.8
TOTAL INTEREST ON INVESTMENT	3,285.10	30,379.45	35,000.00	4,620.55	86.8
TOTAL FUND REVENUE	21,090.23	167,379.12	235,000.00	67,620.88	71.2

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 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	21,090.23	119,903.77	20,000.00	(99,903.77)	599.5

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRICITY</u>					
03-4011	9,225.91	66,737.45	85,000.00	18,262.55	78.5
	9,225.91	66,737.45	85,000.00	18,262.55	78.5
<u>GAS</u>					
03-4021	9,139.00	35,346.07	40,000.00	4,653.93	88.4
	9,139.00	35,346.07	40,000.00	4,653.93	88.4
<u>TELEPHONE</u>					
03-4031	1,876.10	13,484.82	17,000.00	3,515.18	79.3
	1,876.10	13,484.82	17,000.00	3,515.18	79.3
<u>SALES TAX</u>					
03-4041	23,434.76	157,688.22	185,000.00	27,311.78	85.2
	23,434.76	157,688.22	185,000.00	27,311.78	85.2
<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	4,476.66	56,697.20	50,000.00	(6,697.20)	113.4
	4,476.66	56,697.20	50,000.00	(6,697.20)	113.4
<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
	48,152.43	329,953.76	452,250.00	122,296.24	73.0

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPR EXPENSES</u>					
03-6500-726 DONATIONS- COMMUNITY AGENCIES	.00	1,000.00	3,000.00	2,000.00	33.3
03-6500-813 PHASE I CONSTRUCTION SCHOOL	1,931.90	1,931.90	350,000.00	348,068.10	.6
03-6500-823 NEW STREET LIGHTS	.00	.00	16,000.00	16,000.00	.0
03-6500-825 WATER MANAGEMENT STUDY	.00	.00	75,000.00	75,000.00	.0
03-6500-837 EMERGENCY PREPAREDNESS	.00	1,650.02	.00	(1,650.02)	.0
03-6500-840 HOLIDAY DECORATIONS	3,300.00	10,272.03	15,000.00	4,727.97	68.5
03-6500-842 SIDEWALKS, NEW CONSTRUCTION	.00	19,886.63	50,000.00	30,113.37	39.8
03-6500-846 SPLASH PAD	.00	8,851.20	.00	(8,851.20)	.0
03-6500-858 DCEO GRANT EXPENSES	.00	.00	75,000.00	75,000.00	.0
03-6500-912 LOAN PAYMENTS	.00	.00	59,854.00	59,854.00	.0
03-6500-913 CAPITAL PURCHASE TRANSFERS	.00	705,832.00	705,832.00	.00	100.0
TOTAL CAPITAL IMPR EXPENSES	5,231.90	749,423.78	1,349,686.00	600,262.22	55.5
TOTAL FUND EXPENDITURES	5,231.90	749,423.78	1,349,686.00	600,262.22	55.5
NET REVENUE OVER EXPENDITURES	42,920.53	(419,470.02)	(897,436.00)	(477,965.98)	(46.7)

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SERVICE FEES</u>					
06-4010 CONNECTION FEES	.00	16,000.00	18,000.00	2,000.00	88.9
06-4011 SERVICE FEES	147,392.54	436,588.05	572,000.00	135,411.95	76.3
TOTAL SERVICE FEES	147,392.54	452,588.05	590,000.00	137,411.95	76.7
<u>LATE CHARGES</u>					
06-4021 LATE CHARGES	.00	14,665.58	24,400.00	9,734.42	60.1
TOTAL LATE CHARGES	.00	14,665.58	24,400.00	9,734.42	60.1
<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	.00	84,000.00	75,000.00	(9,000.00)	112.0
TOTAL PERMITS	.00	84,000.00	75,000.00	(9,000.00)	112.0
<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	11,357.65	106,578.02	125,000.00	18,421.98	85.3
TOTAL INTEREST ON INVESTMENT	11,357.65	106,578.02	125,000.00	18,421.98	85.3
<u>LEASE INCOME</u>					
06-8801 LEASE INCOME	.00	.00	37,800.00	37,800.00	.0
TOTAL LEASE INCOME	.00	.00	37,800.00	37,800.00	.0
TOTAL FUND REVENUE	158,750.19	657,831.70	852,520.00	194,688.30	77.2

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM EXPENSES</u>					
06-7300-118 SALARIES: MAINT WORKERS	10,499.27	70,603.42	105,000.00	34,396.58	67.2
06-7300-131 EMPLOYEE HEALTH INSURANCE	1,679.61	9,286.99	13,665.00	4,378.01	68.0
06-7300-133 IMRF CONTRIBUTION	954.37	6,393.80	8,300.00	1,906.20	77.0
06-7300-193 PAYROLL TAXES	803.19	5,401.21	7,000.00	1,598.79	77.2
06-7300-198 UNIFORMS	.00	273.21	1,500.00	1,226.79	18.2
06-7300-211 LEGAL/COLLECTION EXPENSE	630.00	8,496.25	1,000.00	(7,496.25)	849.6
06-7300-212 ENGINEERING EXPENSE	.00	.00	2,500.00	2,500.00	.0
06-7300-213 OTHER CONSULTING FEES	1,563.54	12,508.32	16,550.00	4,041.68	75.6
06-7300-214 AUDIT FEES	.00	4,300.01	4,300.00	(.01)	100.0
06-7300-218 EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
06-7300-221 UTILITIES	19,773.93	74,198.91	130,000.00	55,801.09	57.1
06-7300-241 M&O: VEH & EQUIP	.00	3,904.68	8,000.00	4,095.32	48.8
06-7300-243 M&O: SEWER PLANT	508.54	17,213.32	40,000.00	22,786.68	43.0
06-7300-311 OFFICE EXPENSE	551.19	13,831.60	8,000.00	(5,831.60)	172.9
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	210.24	843.17	5,000.00	4,156.83	16.9
06-7300-345 WASTEWATER TESTING	.00	1,703.40	18,000.00	16,296.60	9.5
06-7300-371 GAS & PETROLEUM	106.02	1,222.04	2,200.00	977.96	55.6
06-7300-511 INSURANCE EXPENSE	.00	4,015.05	5,500.00	1,484.95	73.0
06-7300-531 REAL ESTATE TAXES	.00	262.94	500.00	237.06	52.6
06-7300-591 MISC EXPENSES	.00	229.00	500.00	271.00	45.8
06-7300-611 DEBT SERVICE PRINCIPAL	.00	25,391.92	51,030.00	25,638.08	49.8
06-7300-621 INTEREST EXPENSE	.00	5,081.47	9,920.00	4,838.53	51.2
06-7300-826 FACILITY PLAN	.00	.00	75,000.00	75,000.00	.0
TOTAL SEWER SYSTEM EXPENSES	37,279.90	273,284.31	530,965.00	257,680.69	51.5
TOTAL FUND EXPENDITURES	37,279.90	273,284.31	530,965.00	257,680.69	51.5
NET REVENUE OVER EXPENDITURES	121,470.29	384,547.39	321,555.00	(62,992.39)	119.6

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SERVICE FEES</u>					
07-4011 SERVICE FEES	137,709.10	419,203.09	530,000.00	110,796.91	79.1
TOTAL SERVICE FEES	137,709.10	419,203.09	530,000.00	110,796.91	79.1
<u>LATE CHARGES</u>					
07-4021 LATE CHARGES	(2.32)	791.82	2,500.00	1,708.18	31.7
TOTAL LATE CHARGES	(2.32)	791.82	2,500.00	1,708.18	31.7
<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	.00	88,800.00	90,000.00	1,200.00	98.7
TOTAL PERMITS	.00	88,800.00	90,000.00	1,200.00	98.7
<u>METER SALES</u>					
07-4301 METER SALES	.00	3,000.00	5,000.00	2,000.00	60.0
TOTAL METER SALES	.00	3,000.00	5,000.00	2,000.00	60.0
<u>MISCELLANEOUS REVENUE</u>					
07-4991 MISC INCOME	300.00	735.00	2,000.00	1,265.00	36.8
TOTAL MISCELLANEOUS REVENUE	300.00	735.00	2,000.00	1,265.00	36.8
<u>INTEREST ON INVESTMENT</u>					
07-8011 INTEREST ON INVESTMENT	5,150.57	50,118.11	60,000.00	9,881.89	83.5
TOTAL INTEREST ON INVESTMENT	5,150.57	50,118.11	60,000.00	9,881.89	83.5

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

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	2,480.00	3,720.00	1,240.00	66.7
TOTAL LEASE INCOME	310.00	2,480.00	3,720.00	1,240.00	66.7
TOTAL FUND REVENUE	143,467.35	565,253.02	693,370.00	128,116.98	81.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER SYSTEM EXPENSES</u>					
07-7400-118 SALARIES: MAINT WORKERS	15,748.94	105,905.21	146,000.00	40,094.79	72.5
07-7400-131 EMPLOYEE HEALTH INSURANCE	2,519.52	13,930.92	20,500.00	6,569.08	68.0
07-7400-133 IMRF CONTRIBUTION	1,431.59	9,590.72	13,000.00	3,409.28	73.8
07-7400-134 PENSION EXPENSE	.00	.00	850.00	850.00	.0
07-7400-193 PAYROLL TAXES	1,204.79	8,101.59	12,500.00	4,398.41	64.8
07-7400-198 UNIFORMS	32.40	445.95	900.00	454.05	49.6
07-7400-213 OTHER CONSULTING FEES	2,345.32	18,762.56	24,800.00	6,037.44	75.7
07-7400-214 AUDIT FEES	.00	4,000.00	4,000.00	.00	100.0
07-7400-221 UTILITIES	13,114.62	73,863.85	90,000.00	16,136.15	82.1
07-7400-222 RADIUM REMOVAL PROCESSING	9,953.39	87,220.03	116,510.00	29,289.97	74.9
07-7400-241 M&O: VEH & EQUIP	770.81	4,880.07	8,000.00	3,119.93	61.0
07-7400-243 M&O: WELL SYSTEM	5,530.72	25,312.87	30,000.00	4,687.13	84.4
07-7400-311 OFFICE EXPENSE	5,609.79	14,145.03	22,000.00	7,854.97	64.3
07-7400-314 TELEPHONE	255.33	1,184.81	1,800.00	615.19	65.8
07-7400-331 TRAVEL & TRAINING	.00	2,147.95	5,000.00	2,852.05	43.0
07-7400-341 METER PURCHASES & SUPPLIES	107.15	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	2,302.51	16,818.72	25,000.00	8,181.28	67.3
07-7400-346 TOOLS	.00	299.00	1,500.00	1,201.00	19.9
07-7400-371 GAS & PETROLEUM	247.39	2,851.57	6,500.00	3,648.43	43.9
07-7400-511 INSURANCE EXPENSE	.00	8,451.77	4,000.00	(4,451.77)	211.3
07-7400-531 REAL ESTATE TAXES	.00	.00	125.00	125.00	.0
07-7400-811 CAP OUTLAY: CONSTRUCT	.00	7,890.91	120,000.00	112,109.09	6.6
TOTAL WATER SYSTEM EXPENSES	61,174.27	412,213.56	671,485.00	259,271.44	61.4
TOTAL FUND EXPENDITURES	61,174.27	412,213.56	671,485.00	259,271.44	61.4
NET REVENUE OVER EXPENDITURES	82,293.08	153,039.46	21,885.00	(131,154.46)	699.3

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

RESTRICTED ASSETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DONATIONS</u>					
13-4167 WASTE COLLECTION AGREEMENT	.00	6,753.75	17,000.00	10,246.25	39.7
TOTAL DONATIONS	.00	6,753.75	17,000.00	10,246.25	39.7
<u>PARK DEVELOPMENT FEES</u>					
13-4171 PARK LOT DEV FEES - GENERAL	.00	500.00	700.00	200.00	71.4
TOTAL PARK DEVELOPMENT FEES	.00	500.00	700.00	200.00	71.4
<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	6,227.87	60,647.29	80,000.00	19,352.71	75.8
TOTAL INTEREST	6,227.87	60,647.29	80,000.00	19,352.71	75.8
TOTAL FUND REVENUE	6,227.87	67,901.04	122,800.00	54,898.96	55.3

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2026

RESTRICTED ASSETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RESTRICTED ASSETS</u>					
13-8000-824 CAP O/L: PARK DEV (MCPHILLIPS)	.00	4,976.92	37,680.00	32,703.08	13.2
13-8000-839 AIRPORT ROAD PROPERTY TAXES	.00	9,518.09	17,013.00	7,494.91	56.0
13-8000-840 AIRPORT ROAD UTILITIES	21.35	70,586.77	106,953.83	36,367.06	66.0
TOTAL RESTRICTED ASSETS	21.35	85,081.78	161,646.83	76,565.05	52.6
TOTAL FUND EXPENDITURES	21.35	85,081.78	161,646.83	76,565.05	52.6
NET REVENUE OVER EXPENDITURES	6,206.52	(17,180.74)	(38,846.83)	(21,666.09)	(44.2)

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 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	5,456.01	52,896.15	60,000.00	7,103.85	88.2
	TOTAL INTEREST INCOME	<u>5,456.01</u>	<u>746,140.18</u>	<u>660,000.00</u>	<u>(86,140.18)</u>	<u>113.1</u>
	TOTAL FUND REVENUE	<u>5,456.01</u>	<u>746,140.18</u>	<u>660,000.00</u>	<u>(86,140.18)</u>	<u>113.1</u>

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2026

TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TIF EXPENSES</u>						
14-6600-212	ADMINISTRATIVE EXPENSE	3,058.35	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>3,058.35</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>3,058.35</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>2,397.66</u>	<u>403,990.42</u>	<u>(600,500.00)</u>	<u>(1,004,490.42)</u>	<u>67.3</u>

January 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 5/1/2025		\$ 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:		\$ (25,391.92)
Interest Paid Fiscal Year 2026:	\$ 5,081.47	
Current Balance:		<u>\$ 501,184.87</u>
Remaining Debt Schedule		
Fiscal Year Ending 2026	\$ 25,636.96	\$ 4,836.43
Fiscal Year Ending 2027	\$ 52,018.49	\$ 8,928.29
Future	\$ 423,529.42	\$ 33,418.88
Total:	<u>\$ 501,184.87</u>	<u>\$ 47,183.60</u>

Town of Cortland
 Restricted Assets
 January 31, 2026

	Balance 1/1/2026	Deposits 1/31/2026	Expenditures 1/31/2026	Balance 1/31/2026
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	\$ 2,700.00			\$ 2,700.00
13-2405 Sycamore School District # 427	\$ 1,464.98			1,464.98
13-2406 #428 Schools	\$ 191,334.41			191,334.41
13-2407 Cortland Library	\$ 405.00			405.00
Storm Sewer Escrow				
13-2411 Neumann Homes Inc	\$ 52,821.55			\$ 52,821.55
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
Fire Department Building				
13-2461 DRH Cambridge - Richland Trails	\$ -			\$ -
13-2462 Montalbano - Chestnut Grove	\$ -			\$ -
WasteWater Irrigation Land Acquisition				
13-2501 SSA # 4 Connection Fees	\$ 144,000.00		\$ -	\$ 144,000.00
13-2505 SSA # 8 Connection Fees	\$ -		-	\$ -
13-2551 Waste Water Irrigation Land Fee	\$ 104,500.00			\$ 104,500.00
Cortland Events Committee				
13-2900 Festival Parade	\$ -		\$ -	\$ -
13-2350 Road Improvements	\$ -			\$ -
13-2352 Administrative Fund	\$ 99,423.32		-	99,423.32
13-2354 Punch List Follow Up Items	\$ 12,072.46		-	12,072.46
Capital Contributions - Town Use (By Purpose)				
13-3100 McPhillips Park Improvements	\$ 8,984.84	\$ -	\$ -	\$ 8,984.84
13-4096 Town Services	\$ -	-	-	-
13-4167 Road Improvements - DC Trash Agreement	\$ 103,851.11			103,851.11
13-4168 Airport Road Property Rent	\$ -			-
13-4170 Airport Road Farm Rent	\$ 36,304.53		21.35	36,283.18
13-4161 Parks Improvements	\$ 256.00		-	256.00
13-4171 Park Development Fees	\$ 10,500.00		-	10,500.00
13-4201 Public Works Facility	\$ 23,717.61		-	23,717.61
13-4202 Police Facility	\$ 19,346.12		-	19,346.12
13-4203 Emergency Siren	\$ 3,181.75		-	3,181.75
13-4204 Town Hall	\$ 41,642.61		-	41,642.61
13-4205 Sports Complex	\$ 182,756.69		-	182,756.69
13-4206 Capital Improvements	\$ 340,751.16	6,227.87	-	346,979.03
13-4206 SCADA - Chestnut Grove	\$ 2,425.60	-	-	2,425.60
13-8101 Transfers from Other Funds - Town Loan	\$ 157,239.89		-	157,239.89
13-8701 InvestForeclosures (Dep less Ltr of Credit)	\$ -	-	-	-
13-8702 Performance Bond - Nature's Crossing	\$ -	-	-	-
	\$ 930,957.91	\$ 6,227.87	\$ 21.35	\$ 937,164.43
"FUND BAL"	\$ 947,722.27			
Reserve for McPhillips	\$ -			
YTD Revs over Exps	\$ (17,180.74)			
Fund Equity	\$ 930,541.53			
			Total Assets	\$ 1,915,794.21
			Total Liabilities & Equity	\$ 1,915,794.21
Account Interest	\$ 6,227.87			\$ -
13-8011				
* Account Interest posted to Capital Improvements				

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

	Beginning Balance	Receipts/ Transfers In	Dividends/ Interest	Expenditures/ Transfers Out	Ending Balance
SSA #1 Special Tax Refunding Bonds 2017					
Bond & Interest Fund	\$ 418,965.83	\$ -	\$ 1,179.83		420,145.66
2017 Reserve Fund	\$ 357,244.86	-	971.72	-	358,216.58
Special Redemption Account	\$ 142.15		0.31		142.46
Special Reserve Fund 2017	\$ 40,473.76		110.06	-	40,583.82
Administrative Expense Fund	\$ 25,362.63		34.39		25,397.02
Total SSA #1 Refunding Bonds	\$ 842,189.23	\$ -	\$ 2,296.31	\$ -	\$ 844,485.54
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	\$ 175,892.13	\$ -	\$ 569.42		\$ 176,461.55
Reserve Fund	\$ 209,138.90	-	663.99		209,802.89
Improvement Fund	\$ -				-
Administrative Expense Fund	\$ 38,351.26		110.78	1,000.00	37,462.04
Total SSA #9	\$ 423,382.29	\$ -	\$ 1,344.19	\$ 1,000.00	\$ 423,726.48
Total All SSA	1,265,571.52	0.00	3,640.50	1,000.00	1,268,212.02

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
01/09/26	45058	ADVANCED AUTOMATION AND	122325 WELL 4 MAINT, WELL 3 SOFT	25-5181	07-7400-243	M&O: WELL SYSTEM	2,156.36
01/09/26	45059	AMAZON CAPITAL SERVICES	122225 LED HIGH BAY LIGHTS	111-1094942-	06-7300-243	M&O: SEWER PLANT	316.58
01/09/26	45059	AMAZON CAPITAL SERVICES	122625 CAR WASH BRUSH	111-2729468-	01-6100-226	TOOLS AND HARDWARE	94.96
01/09/26	45059	AMAZON CAPITAL SERVICES	111725 HIGH VISIBILITY SAFETY SWE	111-5525834-	07-7400-198	UNIFORMS	32.40
01/09/26	45059	AMAZON CAPITAL SERVICES	121625 HACH HARDNESS INDICATOR	111-5587324-	07-7400-345	CHEMICALS & TESTING	260.16
01/09/26	45059	AMAZON CAPITAL SERVICES	122325 AA BATTERIES	111-5920413-	01-6100-226	TOOLS AND HARDWARE	47.86
01/09/26	45059	AMAZON CAPITAL SERVICES	121225 STICKERS	113-3411655-	01-6200-421	COMMUNITY PROGRAMS	32.97
01/09/26	45059	AMAZON CAPITAL SERVICES	121225 CLOTH WRISTBANDS	113-7596331	01-6200-421	COMMUNITY PROGRAMS	135.96
01/09/26	45059	AMAZON CAPITAL SERVICES	120925 SMEAD FILE JACKETS	113-9327553	01-6200-312	OFFICE SUPPLIES	35.46
01/09/26	45060	AMERICAN WATER WORKS AS	111925 MEMBERSHIP RENEWAL-J LE	SO273085	07-7400-311	OFFICE EXPENSE	273.00
01/09/26	45061	AT&T MOBILITY	122525 WIRELESS ACCT#2872972642	2872972642	01-6200-314	TELEPHONE	557.68
01/09/26	45062	CASEY'S BUSINESS MASTERC	010526 ACCT#3-SPQ. FUEL PURCHAS	010526	01-6100-371	FUEL	51.86
01/09/26	45062	CASEY'S BUSINESS MASTERC	010526 ACCT#3-SPQ. FUEL PURCHAS	010526	01-6200-371	GAS & PETROLEUM	9.78
01/09/26	45063	CIVICPLUS LLC	030126 CODEBANK, ORDBANK, & MU	359822	01-6200-321	DUES & SUBSCRIPTIONS	230.56
01/09/26	45063	CIVICPLUS LLC	030126 CODEBANK, ORDBANK, & MU	359822	01-1350	PREPAIDS	1,152.80
01/09/26	45064	COMED	122325 ACCT#7675375000	122325-3750	01-6100-219	ELECTRIC - STREET LIGHTS	2,761.32
01/09/26	45065	COMED	122325 ACCT#1257391222	122325-3912	01-6100-219	ELECTRIC - STREET LIGHTS	173.92
01/09/26	45066	COMED	123025 ACCT#8834093000	123025-0930	01-6100-316	UTILITIES	49.29
01/09/26	45067	COMED	123025 ACCT#2884133000	123025-1330	01-6100-316	UTILITIES	36.54
01/09/26	45068	COMED	123025 ACCT#4226364000	123025-3640	01-6100-219	ELECTRIC - STREET LIGHTS	156.81
01/09/26	45069	COMED	123025 ACCT#9332732000	123025-7320	01-6100-316	UTILITIES	30.69
01/09/26	45070	COMED	123025 ACCT#1518843000	123025-8430	01-6100-219	ELECTRIC - STREET LIGHTS	29.65
01/09/26	45071	COMED	123025 ACCT#7752852000	123025-8520	01-6100-316	UTILITIES	44.10
01/09/26	45072	COMED	123125 ACCT#5627704000	123125-7040	06-7300-221	UTILITIES	38.31
01/09/26	45073	CONSERV FS INC	010226 DIESELEX OIL GOLD & FILTER	122017297	01-6100-371	FUEL	957.76
01/09/26	45074	DEKALB COUNTY TREASURER-	010226 2026 PLANNING COMMISSION	010226	01-6000-321	DUES & SUBSCRIPTIONS	500.00
01/09/26	45075	ELBURN NAPA	120325 LMP-PREMIUM CAPSULES	967617	01-6200-241	VEHICLE MAINTENANCE	41.99
01/09/26	45075	ELBURN NAPA	121025 FILTERS, DIESEL FLUID	968363	01-6100-241	VEHICLE & EQUIPMENT MAINT.	240.20
01/09/26	45075	ELBURN NAPA	121625 LMP-BLSTR PK MINIATURES	969170	01-6100-241	VEHICLE & EQUIPMENT MAINT.	14.98
01/09/26	45075	ELBURN NAPA	121725 FILTERS EXCHANGED	969233	01-6100-241	VEHICLE & EQUIPMENT MAINT.	.34
01/09/26	45075	ELBURN NAPA	121725 COUPLER	969269	06-7300-243	M&O: SEWER PLANT	13.99
01/09/26	45075	ELBURN NAPA	121825 OIL FILTER & IMPACT SOCKET	969394	01-6200-241	VEHICLE MAINTENANCE	31.56
01/09/26	45075	ELBURN NAPA	121825 BLUE DEF	969404	01-6100-241	VEHICLE & EQUIPMENT MAINT.	65.96
01/09/26	45075	ELBURN NAPA	121825 ELECTRICAL CONNECTOR &	969406	01-6100-241	VEHICLE & EQUIPMENT MAINT.	119.44
01/09/26	45075	ELBURN NAPA	121825 LAMP KIT, LED, CAPSULES	969470	07-7400-241	M&O: VEH & EQUIP	192.95
01/09/26	45076	ELITE GARAGE DOOR SERVICE	122925 CAR WASH DOOR-CABLES, N	122925	01-6100-232	MAINTENANCE TOWN GARAGE	882.00
01/09/26	45077	ENVISION HEALTHCARE LLC	010126 ADMINISTRATION FEES	259158	01-6000-131	EMPLOYEE HEALTH INSURANCE	235.00
01/09/26	45078	EVERETT J PRESCOTT	121925 K-STRUP STUBBY ANTENNA	6593151	07-7400-341	METER PURCHASES & SUPPLIES	107.15
01/09/26	45079	FOSTER & BUICK	121925 2024 UNION ISSUES	65583	01-6200-512	LEGAL - UNION	87.50

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
01/09/26	45079	FOSTER & BUICK	121925 2025 ADMINISTRATIVE ADJUDI	65583	01-6200-212	ADJUDICATION	350.00
01/09/26	45079	FOSTER & BUICK	121925 2025 GENERAL COUNSEL	65583	01-6000-211	LEGAL EXPENSE	875.00
01/09/26	45079	FOSTER & BUICK	121925 2025 OFFICER GRIEVANCE	65583	01-6200-212	ADJUDICATION	43.75
01/09/26	45079	FOSTER & BUICK	121925 IEPA ISSUE REGARDING WWT	65583	06-7300-311	OFFICE EXPENSE	306.25
01/09/26	45079	FOSTER & BUICK	121925 2025 EMPLOYEE ISSUES	65583	01-6000-211	LEGAL EXPENSE	263.75
01/09/26	45080	FRONTIER	121025 ACCT#217-021-0061-122818-5	121025-TOW	01-6200-314	TELEPHONE	122.84
01/09/26	45080	FRONTIER	121025 ACCT#217-021-0061-122818-5	121025-TOW	01-6000-314	TELEPHONE	122.84
01/09/26	45080	FRONTIER	121025 ACCT#217-021-0061-122818-5	121025-TOW	06-7300-311	OFFICE EXPENSE	106.87
01/09/26	45081	LAUTERBACH & AMEN LLP	010126 PROFESSIONAL SERVICES-D	113323	01-6000-214	AUDIT & ACCOUNTING FEES	9,991.14
01/09/26	45081	LAUTERBACH & AMEN LLP	010126 PROFESSIONAL SERVICES-D	113323	06-7300-213	OTHER CONSULTING FEES	1,563.54
01/09/26	45081	LAUTERBACH & AMEN LLP	010126 PROFESSIONAL SERVICES-D	113323	07-7400-213	OTHER CONSULTING FEES	2,345.32
01/09/26	45082	MENARDS	111725 METAL PRIMER, SAFETY PAINT	46232	07-7400-241	M&O: VEH & EQUIP	368.66
01/09/26	45082	MENARDS	112625 POLYCARBONATE SHEET, JIG	46842	07-7400-241	M&O: VEH & EQUIP	209.20
01/09/26	45082	MENARDS	121825 NEW POLICE STATION	48217	03-6500-813	PHASE I CONSTRUCTION SCHOOL	1,247.19
01/09/26	45082	MENARDS	122225 3M ORIGINAL 14 DAY 6 PAK	48434	03-6500-813	PHASE I CONSTRUCTION SCHOOL	39.48
01/09/26	45082	MENARDS	123025 COVER DUPLEX, GREEN COR	48762	01-6100-232	MAINTENANCE TOWN GARAGE	84.93
01/09/26	45082	MENARDS	010226 PVC, PAPER TOWELS	48916	07-7400-243	M&O: WELL SYSTEM	36.96
01/09/26	45082	MENARDS	010226 PAINT & SUPPLIES	48918	03-6500-813	PHASE I CONSTRUCTION SCHOOL	329.86
01/09/26	45082	MENARDS	010226 INTERIOR PAINT	48925	03-6500-813	PHASE I CONSTRUCTION SCHOOL	155.95
01/09/26	45083	NICOR	121525 156 E NORTH AVE	121525	06-7300-221	UTILITIES	217.92
01/09/26	45083	NICOR	121525 250 S HALWOOD ST	121525	01-6100-316	UTILITIES	1,031.51
01/09/26	45083	NICOR	121625 227 S SOMONAUK RD	121625	07-7400-221	UTILITIES	227.39
01/09/26	45083	NICOR	121625 100 S LLANOS ST	121625	07-7400-221	UTILITIES	571.96
01/09/26	45083	NICOR	121625 91 N SPRUCE ST	121625	07-7400-221	UTILITIES	141.87
01/09/26	45083	NICOR	121625 238 E CORTLAND CENTER RD	121625	06-7300-221	UTILITIES	63.06
01/09/26	45083	NICOR	121625 59 S SOMONAUK RD	121625	01-6100-316	UTILITIES	218.26
01/09/26	45083	NICOR	122625 54 MARY ALDIS LN	122625	01-6200-316	UTILITIES	103.78
01/09/26	45084	PRINCIPAL LIFE INSURANCE C	121825 EMPLOYEE LIFE INS-JAN 2026	121825	01-2100	HEALTH INS WITHHELD	366.15
01/09/26	45085	RK DIXON CO	122425 CONTRACT BASE RATE-12/28-	IN6267867	01-6200-315	COPIES & PRINTING	48.75
01/09/26	45086	RUSH POWER SYSTEMS LLC	010526 WELL 3-REPLACE STARTER	14450	07-7400-243	M&O: WELL SYSTEM	2,964.45
01/09/26	45087	SUN LIFE ASSURANCE COMPA	121625 EMPLOYEE DENTAL INS-JANU	121625	01-2100	HEALTH INS WITHHELD	775.87
01/09/26	45088	SUPERION, LLC	110325 ANNUAL MAINTENANCE FEE	450676	01-6200-321	DUES & SUBSCRIPTIONS	919.33
01/09/26	45088	SUPERION, LLC	110325 ANNUAL MAINTENANCE FEE	450676	01-1350	PREPAIDS	1,838.65
01/09/26	45089	SWEDBERG ELECTRIC INC	122025 DRYER POWER	18695	01-6100-232	MAINTENANCE TOWN GARAGE	2,481.00
01/09/26	45090	USABLUEBOOK	120925 VALVES, CARTRIDGES, HACH	INV0090500	07-7400-345	CHEMICALS & TESTING	553.85
01/09/26	45091	VERIZON CONNECT FLEET US	010226 VEHICLE TRACKING SUBSCRI	3180000844	01-6100-314	TELEPHONE	174.50
01/09/26	45092	VERIZON WIRELESS	010126 MOBILE BROADBAND SERVIC	6132427504	01-6000-314	TELEPHONE	88.64
01/09/26	45092	VERIZON WIRELESS	010126 MOBILE BROADBAND SERVIC	6132427504	01-6300-314	TELEPHONE	185.91
01/09/26	45092	VERIZON WIRELESS	010126 MOBILE BROADBAND SERVIC	6132427504	07-7400-314	TELEPHONE	114.48

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
01/09/26	45092	VERIZON WIRELESS	010126 MOBILE BROADBAND SERVIC	6132427504	06-7300-314	TELEPHONE	69.39
01/09/26	45092	VERIZON WIRELESS	010126 MOBILE BROADBAND SERVIC	6132427504	01-6100-314	TELEPHONE	223.92
01/09/26	45093	VIKING CHEMICAL COMPANY	122625 HYDROFLUOSILICIC ACID, SO	191635	07-7400-345	CHEMICALS & TESTING	1,488.50
01/09/26	45094	WARD, MURRAY, PACE & JOHN	123125 CASE#2024SC555, S SCHAIBL	12312025	01-2120	MISC DEDUCTION WITHHELD	596.13
01/09/26	45095	WATER REMEDIATION TECHNO	010126 WATER TREATMENT-W 3	025166	07-7400-222	RADIUM REMOVAL PROCESSING	6,924.72
01/09/26	45095	WATER REMEDIATION TECHNO	010126 WATER TREATMENT-W 4	025167	07-7400-222	RADIUM REMOVAL PROCESSING	3,028.67
01/09/26	45096	XEROX FINANCIAL SERVICES	122925 CONTRACT #211-4130738-001	41404474	01-6200-315	COPIES & PRINTING	24.72
01/09/26	45097	Void Check					V
01/09/26	45098	Void Check					V
01/09/26	45099	Void Check					V
01/09/26	45100	Void Check					V
01/09/26	45101	Void Check					V
01/09/26	45102	Void Check					V
01/09/26	45103	Void Check					V
01/09/26	45104	Void Check					V
01/09/26	45105	Void Check					V
01/09/26	45106	Void Check					V
01/09/26	45107	Void Check					V
01/09/26	45108	Void Check					V
01/09/26	45109	Void Check					V
01/09/26	45110	Void Check					V
01/09/26	45111	Void Check					V
01/09/26	45112	Void Check					V
01/09/26	45113	Void Check					V
01/09/26	45115	Void Check					V
01/09/26	45116	Void Check					V
01/09/26	45117	Void Check					V
01/09/26	45118	Void Check					V
01/09/26	45119	Void Check					V
01/09/26	45120	Void Check					V
01/09/26	45121	Void Check					V
01/09/26	45122	Void Check					V
01/09/26	45123	Void Check					V
01/09/26	45124	Void Check					V
01/09/26	45126	Void Check					V
01/09/26	45127	Void Check					V
01/09/26	45128	Void Check					V
01/09/26	45129	Void Check					V
01/09/26	45130	Void Check					V

M = Manual Check, V = Void Check

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
01/09/26	45131		Void Check				V
01/09/26	45132		Void Check				V
01/09/26	45133		Void Check				V
01/09/26	45134		Void Check				V
01/09/26	45135		Void Check				V
01/09/26	45136		Void Check				V
01/09/26	45137		Void Check				V
01/26/26	45097	ADVANCED AUTOMATION AND	012326 SOFTWARE PROGRAMMING &	26-5210	07-7400-311	OFFICE EXPENSE	3,320.41
01/26/26	45098	ALDIS, CHERYL	011626 MCI WINTER SEMINAR-EXPEN	011626	01-6000-331	TRAVEL & TRAINING	226.25
01/26/26	45098	ADVANCED AUTOMATION AND	012326 SOFTWARE PROGRAMMING &	26-5210	07-7400-311	OFFICE EXPENSE	3,320.41
01/26/26	45098	ADVANCED AUTOMATION AND	012326 SOFTWARE PROGRAMMING &	26-5210	07-7400-311	OFFICE EXPENSE	V 3,320.41-
01/26/26	45099	ALDIS, CHERYL	011626 MCI WINTER SEMINAR-EXPEN	011626	01-6000-331	TRAVEL & TRAINING	V 226.25-
01/26/26	45099	ALDIS, CHERYL	011626 MCI WINTER SEMINAR-EXPEN	011626	01-6000-331	TRAVEL & TRAINING	V 226.25-
01/26/26	45099	ATLAS BOBCAT, LLC	120125 SNOW RENTAL	N12991	01-6100-245	EQUIPMENT RENTAL	2,800.00
01/26/26	45100	ATLAS BOBCAT, LLC	120125 SNOW RENTAL	N12991	01-6100-245	EQUIPMENT RENTAL	2,800.00
01/26/26	45100	ATLAS BOBCAT, LLC	120125 SNOW RENTAL	N12991	01-6100-245	EQUIPMENT RENTAL	V 2,800.00-
01/26/26	45100	CF FENCE LLC	113025 INDUSTRIAL CHAIN LINK FEN	208077	01-6100-811	CAP OUTLAY: CONSTRUCT	9,980.00
01/26/26	45101	COMED	010226 ACCT#2834093000	010226-0930	06-7300-221	UTILITIES	867.44
01/26/26	45101	CF FENCE LLC	113025 INDUSTRIAL CHAIN LINK FEN	208077	01-6100-811	CAP OUTLAY: CONSTRUCT	9,980.00
01/26/26	45101	CF FENCE LLC	113025 INDUSTRIAL CHAIN LINK FEN	208077	01-6100-811	CAP OUTLAY: CONSTRUCT	V 9,980.00-
01/26/26	45102	COMED	010226 ACCT#2834093000	010226-0930	06-7300-221	UTILITIES	867.44
01/26/26	45102	COMED	010226 ACCT#2834093000	010226-0930	06-7300-221	UTILITIES	V 867.44-
01/26/26	45102	COMED	010226 ACCT#9931174000	010226-1740	06-7300-221	UTILITIES	63.46
01/26/26	45103	COMED	010226 ACCT#9931174000	010226-1740	06-7300-221	UTILITIES	63.46
01/26/26	45103	COMED	010226 ACCT#9931174000	010226-1740	06-7300-221	UTILITIES	V 63.46-
01/26/26	45103	COMED	010226 ACCT#1589242222	010226-2422	07-7400-221	UTILITIES	351.75
01/26/26	45104	COMED	010226 ACCT#1589242222	010226-2422	07-7400-221	UTILITIES	351.75
01/26/26	45104	COMED	010226 ACCT#1589242222	010226-2422	07-7400-221	UTILITIES	V 351.75-
01/26/26	45104	COMED	010226 ACCT#0282314000	010226-3140	06-7300-221	UTILITIES	246.59
01/26/26	45105	COMED	010226 ACCT#0282314000	010226-3140	06-7300-221	UTILITIES	246.59
01/26/26	45105	COMED	010226 ACCT#0282314000	010226-3140	06-7300-221	UTILITIES	V 246.59-
01/26/26	45105	COMED	010226 ACCT#4239393000	010226-3930	06-7300-221	UTILITIES	32.31
01/26/26	45106	COMED	010226 ACCT#4239393000	010226-3930	06-7300-221	UTILITIES	32.31
01/26/26	45106	COMED	010226 ACCT#4239393000	010226-3930	06-7300-221	UTILITIES	V 32.31-
01/26/26	45106	COMED	010226 ACCT#3842452000	010226-4520	07-7400-221	UTILITIES	1,602.86
01/26/26	45107	COMED	010226 ACCT#3842452000	010226-4520	07-7400-221	UTILITIES	1,602.86
01/26/26	45107	COMED	010226 ACCT#3842452000	010226-4520	07-7400-221	UTILITIES	V 1,602.86-
01/26/26	45107	COMED	010226 ACCT#3761543000	010226-5430	07-7400-221	UTILITIES	8,708.87
01/26/26	45108	COMED	010226 ACCT#3761543000	010226-5430	07-7400-221	UTILITIES	8,708.87

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01/26/26	45108	COMED	010226 ACCT#3761543000	010226-5430	07-7400-221	UTILITIES	V 8,708.87-
01/26/26	45108	COMED	010226 ACCT#1157557000	010226-5570	06-7300-221	UTILITIES	194.61
01/26/26	45109	COMED	010226 ACCT#1157557000	010226-5570	06-7300-221	UTILITIES	194.61
01/26/26	45109	COMED	010226 ACCT#1157557000	010226-5570	06-7300-221	UTILITIES	V 194.61-
01/26/26	45109	COMED	010226 ACCT#2751575000	010226-5750	07-7400-221	UTILITIES	406.60
01/26/26	45110	COMED	010226 ACCT#2751575000	010226-5750	07-7400-221	UTILITIES	406.60
01/26/26	45110	COMED	010226 ACCT#2751575000	010226-5750	07-7400-221	UTILITIES	V 406.60-
01/26/26	45110	COMED	010226 ACCT#6486757000	010226-7570	06-7300-221	UTILITIES	75.61
01/26/26	45111	COMED	010226 ACCT#6486757000	010226-7570	06-7300-221	UTILITIES	75.61
01/26/26	45111	COMED	010226 ACCT#6486757000	010226-7570	06-7300-221	UTILITIES	V 75.61-
01/26/26	45111	COMED	010226 ACCT#6348930100	010226-9301	06-7300-221	UTILITIES	17,326.24
01/26/26	45112	COMED	010226 ACCT#6348930100	010226-9301	06-7300-221	UTILITIES	17,326.24
01/26/26	45112	COMED	010226 ACCT#6348930100	010226-9301	06-7300-221	UTILITIES	V 17,326.24-
01/26/26	45112	COMED	010226 ACCT#1103985000	010226-9850	06-7300-221	UTILITIES	336.29
01/26/26	45113	COMED	010226 ACCT#1103985000	010226-9850	06-7300-221	UTILITIES	336.29
01/26/26	45113	COMED	010226 ACCT#1103985000	010226-9850	06-7300-221	UTILITIES	V 336.29-
01/26/26	45113	COMED	010626 ACCT#4603382222	010626-3822	13-8000-840	AIRPORT ROAD UTILITIES	21.35
01/26/26	45114	COMED	010626 ACCT#4603382222	010626-3822	13-8000-840	AIRPORT ROAD UTILITIES	21.35
01/26/26	45114	COMED	010626 ACCT#4603382222	010626-3822	13-8000-840	AIRPORT ROAD UTILITIES	V 21.35-
01/26/26	45114	CONSERV FS INC	011626 DIESELEX GOLD ULTRA & FUE	122017395	01-6100-371	FUEL	162.16
01/26/26	45115	CONSERV FS INC	011626 DIESELEX GOLD ULTRA & FUE	122017395	01-6100-371	FUEL	162.16
01/26/26	45115	CONSERV FS INC	011626 DIESELEX GOLD ULTRA & FUE	122017395	01-6100-371	FUEL	V 162.16-
01/26/26	45115	CRESCENT ELECTRIC SUPPLY	010926 GE FLOURESCENT LAMPS	S513817032.	01-6200-242	Office Maintenance	247.16
01/26/26	45116	CRESCENT ELECTRIC SUPPLY	010926 GE FLOURESCENT LAMPS	S513817032.	01-6200-242	Office Maintenance	247.16
01/26/26	45116	CRESCENT ELECTRIC SUPPLY	010926 GE FLOURESCENT LAMPS	S513817032.	01-6200-242	Office Maintenance	V 247.16-
01/26/26	45116	CURRAN CONTRACTING COMP	011226 UPM	33930	01-6100-224	STREET REPAIR MATERIALS	1,236.48
01/26/26	45117	CURRAN CONTRACTING COMP	011226 UPM	33930	01-6100-224	STREET REPAIR MATERIALS	1,236.48
01/26/26	45117	CURRAN CONTRACTING COMP	011226 UPM	33930	01-6100-224	STREET REPAIR MATERIALS	V 1,236.48-
01/26/26	45117	FRONTIER	010626 ACCT#815-756-2558-090623-5	010626-PD	01-6200-314	TELEPHONE	109.20
01/26/26	45117	FRONTIER	010626 ACCT#815-756-3030-090623-5	010626-TH	01-6000-314	TELEPHONE	247.97
01/26/26	45117	FRONTIER	010626 ACCT#815-756-9684-090623-5	010626-WS	07-7400-314	TELEPHONE	40.95
01/26/26	45117	FRONTIER	010626 ACCT#815-756-9684-090623-5	010626-WS	06-7300-314	TELEPHONE	40.95
01/26/26	45117	FRONTIER	011026 ACCT#217-021-0061-122818-5	011026-TOW	01-6200-314	TELEPHONE	129.03
01/26/26	45117	FRONTIER	011026 ACCT#217-021-0061-122818-5	011026-TOW	01-6000-314	TELEPHONE	129.03
01/26/26	45117	FRONTIER	011026 ACCT#217-021-0061-122818-5	011026-TOW	06-7300-311	OFFICE EXPENSE	113.32
01/26/26	45118	DEKALB COUNTY EDC	011226 MEMBERSHIP	001226	03-6500-724	DONATION: CO ECON DEV COMM	1,500.00
01/26/26	45118	DEKALB COUNTY EDC	011226 MEMBERSHIP	001226	03-6500-724	DONATION: CO ECON DEV COMM	V 1,500.00-
01/26/26	45118	GRAINGER	011326 SAFETY GOGGLES	9768344039	06-7300-243	M&O: SEWER PLANT	81.25
01/26/26	45119	HALVERSON FARMS	011426 2025 LEAF PICKUP	2025	01-6100-591	MISC EXPENSE	2,880.00

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01/26/26	45120	FRONTIER	010626 ACCT#815-756-2558-090623-5	010626-PD	01-6200-314	TELEPHONE	109.20
01/26/26	45120	FRONTIER	010626 ACCT#815-756-2558-090623-5	010626-PD	01-6200-314	TELEPHONE	V 109.20-
01/26/26	45120	FRONTIER	010626 ACCT#815-756-3030-090623-5	010626-TH	01-6000-314	TELEPHONE	247.97
01/26/26	45120	FRONTIER	010626 ACCT#815-756-3030-090623-5	010626-TH	01-6000-314	TELEPHONE	V 247.97-
01/26/26	45120	FRONTIER	010626 ACCT#815-756-9684-090623-5	010626-WS	07-7400-314	TELEPHONE	40.95
01/26/26	45120	FRONTIER	010626 ACCT#815-756-9684-090623-5	010626-WS	06-7300-314	TELEPHONE	40.95
01/26/26	45120	FRONTIER	010626 ACCT#815-756-9684-090623-5	010626-WS	07-7400-314	TELEPHONE	V 40.95-
01/26/26	45120	FRONTIER	010626 ACCT#815-756-9684-090623-5	010626-WS	06-7300-314	TELEPHONE	V 40.95-
01/26/26	45120	FRONTIER	011026 ACCT#217-021-0061-122818-5	011026-TOW	01-6200-314	TELEPHONE	129.03
01/26/26	45120	FRONTIER	011026 ACCT#217-021-0061-122818-5	011026-TOW	01-6000-314	TELEPHONE	129.03
01/26/26	45120	FRONTIER	011026 ACCT#217-021-0061-122818-5	011026-TOW	06-7300-311	OFFICE EXPENSE	113.32
01/26/26	45120	FRONTIER	011026 ACCT#217-021-0061-122818-5	011026-TOW	01-6200-314	TELEPHONE	V 129.03-
01/26/26	45120	FRONTIER	011026 ACCT#217-021-0061-122818-5	011026-TOW	01-6000-314	TELEPHONE	V 129.03-
01/26/26	45120	FRONTIER	011026 ACCT#217-021-0061-122818-5	011026-TOW	06-7300-311	OFFICE EXPENSE	V 113.32-
01/26/26	45120	HICKSGAS - DEKALB	123125 HEAT FOR OLD SCHOOL BUIL	201481	03-6500-813	PHASE I CONSTRUCTION SCHOOL	159.42
01/26/26	45121	GRAINGER	011326 SAFETY GOGGLES	9768344039	06-7300-243	M&O: SEWER PLANT	81.25
01/26/26	45121	GRAINGER	011326 SAFETY GOGGLES	9768344039	06-7300-243	M&O: SEWER PLANT	V 81.25-
01/26/26	45121	HIGH STAR TRAFFIC	011526 SNAP LOCK ASSEMBLIES, RIV	18376	01-6100-221	ROAD SIGNS	305.00
01/26/26	45122	ILLINOIS TOLLWAY	010826 TOLLS B WILLIAMS	G123000009	01-6300-241	VEHICLE & EQUIPMENT MAINT.	125.70
01/26/26	45122	ILLINOIS TOLLWAY	010826 TOLLS	G123000009	01-6200-331	TRAVEL & TRAINING	22.25
01/26/26	45122	HALVERSON FARMS	011426 2025 LEAF PICKUP	2025	01-6100-591	MISC EXPENSE	2,880.00
01/26/26	45122	HALVERSON FARMS	011426 2025 LEAF PICKUP	2025	01-6100-591	MISC EXPENSE	V 2,880.00-
01/26/26	45123	Jacob & Klein, LTD	012026 2025 LEGAL FEES-4TH QTR	012026	14-6600-212	ADMINISTRATIVE EXPENSE	334.05
01/26/26	45123	HICKSGAS - DEKALB	123125 HEAT FOR OLD SCHOOL BUIL	201481	03-6500-813	PHASE I CONSTRUCTION SCHOOL	159.42
01/26/26	45123	HICKSGAS - DEKALB	123125 HEAT FOR OLD SCHOOL BUIL	201481	03-6500-813	PHASE I CONSTRUCTION SCHOOL	V 159.42-
01/26/26	45124	JULIE INC	010626 ANNUAL TRANSMISSIONS	2026-0354	07-7400-311	OFFICE EXPENSE	1,853.25
01/26/26	45124	HIGH STAR TRAFFIC	011526 SNAP LOCK ASSEMBLIES, RIV	18376	01-6100-221	ROAD SIGNS	305.00
01/26/26	45124	HIGH STAR TRAFFIC	011526 SNAP LOCK ASSEMBLIES, RIV	18376	01-6100-221	ROAD SIGNS	V 305.00-
01/26/26	45125	ILLINOIS TOLLWAY	010826 TOLLS B WILLIAMS	G123000009	01-6300-241	VEHICLE & EQUIPMENT MAINT.	125.70
01/26/26	45125	ILLINOIS TOLLWAY	010826 TOLLS B WILLIAMS	G123000009	01-6300-241	VEHICLE & EQUIPMENT MAINT.	V 125.70-
01/26/26	45125	ILLINOIS TOLLWAY	010826 TOLLS	G123000009	01-6200-331	TRAVEL & TRAINING	22.25
01/26/26	45125	ILLINOIS TOLLWAY	010826 TOLLS	G123000009	01-6200-331	TRAVEL & TRAINING	V 22.25-
01/26/26	45125	KSDDisplays	012026 AMERICA'S 250TH BDAY POLE	0023721	03-6500-840	HOLIDAY DECORATIONS	3,300.00
01/26/26	45126	Jacob & Klein, LTD	012026 2025 LEGAL FEES-4TH QTR	012026	14-6600-212	ADMINISTRATIVE EXPENSE	334.05
01/26/26	45126	Jacob & Klein, LTD	012026 2025 LEGAL FEES-4TH QTR	012026	14-6600-212	ADMINISTRATIVE EXPENSE	V 334.05-
01/26/26	45126	MENARDS	010926 MISC SUPPLIES	49269	01-6100-241	VEHICLE & EQUIPMENT MAINT.	76.49
01/26/26	45126	MENARDS	010906 MISC SUPPLIES	49269	06-7300-243	M&O: SEWER PLANT	96.72
01/26/26	45126	MENARDS	011526 SEWER REPAIR CLERK'S OFFI	49600	01-6100-242	TOWN HALL MAINTENANCE	68.41
01/26/26	45127	JULIE INC	010626 ANNUAL TRANSMISSIONS	2026-0354	07-7400-311	OFFICE EXPENSE	1,853.25

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01/26/26	45127	JULIE INC	010626 ANNUAL TRANSMISSIONS	2026-0354	07-7400-311	OFFICE EXPENSE	V 1,853.25-
01/26/26	45127	MERRY MAIDS	010626 CLEANING-TH	WO-9559924	01-6100-242	TOWN HALL MAINTENANCE	93.00
01/26/26	45128	KSDisplays	012026 AMERICA'S 250TH BDAY POLE	0023721	03-6500-840	HOLIDAY DECORATIONS	3,300.00
01/26/26	45128	KSDisplays	012026 AMERICA'S 250TH BDAY POLE	0023721	03-6500-840	HOLIDAY DECORATIONS	V 3,300.00-
01/26/26	45128	MILLER, CANFIELD, PADDOCK	010626 IEPA ISSUES	1727094	06-7300-211	LEGAL/COLLECTION EXPENSE	630.00
01/26/26	45129	MENARDS	010926 MISC SUPPLIES	49269	01-6100-241	VEHICLE & EQUIPMENT MAINT.	76.49
01/26/26	45129	MENARDS	010906 MISC SUPPLIES	49269	06-7300-243	M&O: SEWER PLANT	96.72
01/26/26	45129	MENARDS	010926 MISC SUPPLIES	49269	01-6100-241	VEHICLE & EQUIPMENT MAINT.	V 76.49-
01/26/26	45129	MENARDS	010906 MISC SUPPLIES	49269	06-7300-243	M&O: SEWER PLANT	V 96.72-
01/26/26	45129	MENARDS	011526 SEWER REPAIR CLERK'S OFFI	49600	01-6100-242	TOWN HALL MAINTENANCE	68.41
01/26/26	45129	MENARDS	011526 SEWER REPAIR CLERK'S OFFI	49600	01-6100-242	TOWN HALL MAINTENANCE	V 68.41-
01/26/26	45129	MOORE TIRES	012026 01 INTERNATIONAL DUMP TR	1099028	01-6100-241	VEHICLE & EQUIPMENT MAINT.	810.57
01/26/26	45129	MOORE TIRES	012126 '01 INTERNATIONAL TIRES	1099045	01-6100-241	VEHICLE & EQUIPMENT MAINT.	810.57
01/26/26	45130	MERRY MAIDS	010626 CLEANING-TH	WO-9559924	01-6100-242	TOWN HALL MAINTENANCE	93.00
01/26/26	45130	MERRY MAIDS	010626 CLEANING-TH	WO-9559924	01-6100-242	TOWN HALL MAINTENANCE	V 93.00-
01/26/26	45130	NCPERS GROUP LIFE INS	010126 LIFE INSURANCE PREMIUM-F	6231022026	01-2130	LIFE INSURANCE WITHHELD	112.00
01/26/26	45131	NICOR	011426 156 E NORTH AVE	011426	06-7300-221	UTILITIES	230.62
01/26/26	45131	NICOR	011426 250 S HALWOOD ST	011426	01-6100-316	UTILITIES	1,095.59
01/26/26	45131	NICOR	011526 238 E CORTLAND CENTER RD	011526	06-7300-221	UTILITIES	68.72
01/26/26	45131	NICOR	011526 59 S SOMONAUK RD	011526	01-6100-316	UTILITIES	241.63
01/26/26	45131	NICOR	011526 227 S SOMONAUK RD	011526	07-7400-221	UTILITIES	256.56
01/26/26	45131	NICOR	011526 100 S LLANOS ST	011526	07-7400-221	UTILITIES	682.71
01/26/26	45131	NICOR	011526 54 MARY ALDIS LN	011526	01-6200-316	UTILITIES	476.18
01/26/26	45131	NICOR	011626 91 N SPRUCE ST	011626	07-7400-221	UTILITIES	164.05
01/26/26	45131	MILLER, CANFIELD, PADDOCK	010626 IEPA ISSUES	1727094	06-7300-211	LEGAL/COLLECTION EXPENSE	630.00
01/26/26	45131	MILLER, CANFIELD, PADDOCK	010626 IEPA ISSUES	1727094	06-7300-211	LEGAL/COLLECTION EXPENSE	V 630.00-
01/26/26	45132	PIRTEK ROCKFORD	012226 HYDRAULIC ZINC FREE, R2AT	RF-S011018	01-6100-241	VEHICLE & EQUIPMENT MAINT.	935.23
01/26/26	45132	MOORE TIRES	012026 01 INTERNATIONAL DUMP TR	1099028	01-6100-241	VEHICLE & EQUIPMENT MAINT.	810.57
01/26/26	45132	MOORE TIRES	012026 01 INTERNATIONAL DUMP TR	1099028	01-6100-241	VEHICLE & EQUIPMENT MAINT.	V 810.57-
01/26/26	45132	MOORE TIRES	012126 '01 INTERNATIONAL TIRES	1099045	01-6100-241	VEHICLE & EQUIPMENT MAINT.	810.57
01/26/26	45132	MOORE TIRES	012126 '01 INTERNATIONAL TIRES	1099045	01-6100-241	VEHICLE & EQUIPMENT MAINT.	V 810.57-
01/26/26	45133	NCPERS GROUP LIFE INS	010126 LIFE INSURANCE PREMIUM-F	6231022026	01-2130	LIFE INSURANCE WITHHELD	112.00
01/26/26	45133	NCPERS GROUP LIFE INS	010126 LIFE INSURANCE PREMIUM-F	6231022026	01-2130	LIFE INSURANCE WITHHELD	V 112.00-
01/26/26	45133	SHELL ENERGY SOLUTIONS R	010226 METER AT IRR RIG	NE00000003	06-7300-221	UTILITIES	12.75
01/26/26	45134	NICOR	011426 156 E NORTH AVE	011426	06-7300-221	UTILITIES	230.62
01/26/26	45134	NICOR	011426 250 S HALWOOD ST	011426	01-6100-316	UTILITIES	1,095.59
01/26/26	45134	NICOR	011426 156 E NORTH AVE	011426	06-7300-221	UTILITIES	V 230.62-
01/26/26	45134	NICOR	011426 250 S HALWOOD ST	011426	01-6100-316	UTILITIES	V 1,095.59-
01/26/26	45134	NICOR	011526 238 E CORTLAND CENTER RD	011526	06-7300-221	UTILITIES	68.72

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Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
01/26/26	45134	NICOR	011526 59 S SOMONAUK RD	011526	01-6100-316	UTILITIES	241.63
01/26/26	45134	NICOR	011526 227 S SOMONAUK RD	011526	07-7400-221	UTILITIES	256.56
01/26/26	45134	NICOR	011526 100 S LLANOS ST	011526	07-7400-221	UTILITIES	682.71
01/26/26	45134	NICOR	011526 54 MARY ALDIS LN	011526	01-6200-316	UTILITIES	476.18
01/26/26	45134	NICOR	011526 238 E CORTLAND CENTER RD	011526	06-7300-221	UTILITIES	V 68.72-
01/26/26	45134	NICOR	011526 59 S SOMONAUK RD	011526	01-6100-316	UTILITIES	V 241.63-
01/26/26	45134	NICOR	011526 227 S SOMONAUK RD	011526	07-7400-221	UTILITIES	V 256.56-
01/26/26	45134	NICOR	011526 100 S LLANOS ST	011526	07-7400-221	UTILITIES	V 682.71-
01/26/26	45134	NICOR	011526 54 MARY ALDIS LN	011526	01-6200-316	UTILITIES	V 476.18-
01/26/26	45134	NICOR	011626 91 N SPRUCE ST	011626	07-7400-221	UTILITIES	164.05
01/26/26	45134	NICOR	011626 91 N SPRUCE ST	011626	07-7400-221	UTILITIES	V 164.05-
01/26/26	45134	SUN LIFE ASSURANCE COMPA	011526 EMPLOYEE DENTAL INSURAN	011526	01-2100	HEALTH INS WITHHELD	885.25
01/26/26	45135	The Economic Development Grou	012026 CONSULTING FEE - TIF DISTRI	012026	14-6600-212	ADMINISTRATIVE EXPENSE	2,724.30
01/26/26	45135	PIRTEK ROCKFORD	012226 HYDRAULIC ZINC FREE, R2AT	RF-S011018	01-6100-241	VEHICLE & EQUIPMENT MAINT.	935.23
01/26/26	45135	PIRTEK ROCKFORD	012226 HYDRAULIC ZINC FREE, R2AT	RF-S011018	01-6100-241	VEHICLE & EQUIPMENT MAINT.	V 935.23-
01/26/26	45136	WATER PRODUCTS CO	012026 PROBE, KEYS	0333648	07-7400-243	M&O: WELL SYSTEM	372.95
01/26/26	45137	XEROX FINANCIAL SERVICES	012126 CONTRACT PAYMENT-#211-41	41517508	01-6000-351	OFFICE EQUIP & MAINT	168.32
01/26/26	45137	SHELL ENERGY SOLUTIONS R	010226 METER AT IRR RIG	NE00000003	06-7300-221	UTILITIES	12.75
01/26/26	45137	SHELL ENERGY SOLUTIONS R	010226 METER AT IRR RIG	NE00000003	06-7300-221	UTILITIES	V 12.75-
01/26/26	45138	SUN LIFE ASSURANCE COMPA	011526 EMPLOYEE DENTAL INSURAN	011526	01-2100	HEALTH INS WITHHELD	885.25
01/26/26	45138	SUN LIFE ASSURANCE COMPA	011526 EMPLOYEE DENTAL INSURAN	011526	01-2100	HEALTH INS WITHHELD	V 885.25-
01/26/26	45139	The Economic Development Grou	012026 CONSULTING FEE - TIF DISTRI	012026	14-6600-212	ADMINISTRATIVE EXPENSE	2,724.30
01/26/26	45139	The Economic Development Grou	012026 CONSULTING FEE - TIF DISTRI	012026	14-6600-212	ADMINISTRATIVE EXPENSE	V 2,724.30-
01/26/26	45140	WATER PRODUCTS CO	012026 PROBE, KEYS	0333648	07-7400-243	M&O: WELL SYSTEM	372.95
01/26/26	45140	WATER PRODUCTS CO	012026 PROBE, KEYS	0333648	07-7400-243	M&O: WELL SYSTEM	V 372.95-
01/26/26	45141	XEROX FINANCIAL SERVICES	012126 CONTRACT PAYMENT-#211-41	41517508	01-6000-351	OFFICE EQUIP & MAINT	168.32
01/26/26	45141	XEROX FINANCIAL SERVICES	012126 CONTRACT PAYMENT-#211-41	41517508	01-6000-351	OFFICE EQUIP & MAINT	V 168.32-
01/31/26	5244	BACKBLAZE	012626 B2 CLOUD STORAGE	C2034EBF5	01-6000-351	OFFICE EQUIP & MAINT	3.45
01/31/26	5245	BLUECROSS BLUESHIELD OF I	013026 EMPLOYEE HEALTH INSURAN	011626	01-2100	HEALTH INS WITHHELD	21,974.52
01/31/26	5246	DEKALB COUNTY HEALTH DEP	011626 VACCINES-NOAH & VINCE	011626	01-6000-134	Employee Inoculations	368.10
01/31/26	5247	ENVISION HEALTHCARE LLC	011326 EMPLOYEE HRA	011326	01-6000-131	EMPLOYEE HEALTH INSURANCE	1,652.17
01/31/26	5248	HAMPTON INN & SUITES	012026 C ALDIS-MCI WINTER SEMINA	85040919	01-6000-331	TRAVEL & TRAINING	290.00
01/31/26	5249	INTERMEDIA	010726 EMAIL ARCHIVING, MICROSOF	2601066549	01-6000-351	OFFICE EQUIP & MAINT	387.00
01/31/26	5250	METRONET	011526 FIBER SPEED INTERNET-2 MO	122825	07-7400-314	TELEPHONE	99.90
01/31/26	5250	METRONET	011526 FIBER SPEED INTERNET-2 MO	122825	06-7300-314	TELEPHONE	99.90
01/31/26	5251	MICROSOFT ONLINE	011226 ONLINE SERVICES	E0200Y61NB	01-6000-321	DUES & SUBSCRIPTIONS	123.75
01/31/26	5252	PITNEY BOWES PURCHASE PO	011426 POSTAGE REFILL	011426	01-6000-313	POSTAGE	1.46
01/31/26	5252	PITNEY BOWES PURCHASE PO	011426 POSTAGE REFILL	011426	01-6000-313	POSTAGE	93.20
01/31/26	5252	PITNEY BOWES PURCHASE PO	011426 POSTAGE REFILL	011426	01-6200-313	POSTAGE	42.23

M = Manual Check, V = Void Check

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
01/31/26	5252	PITNEY BOWES PURCHASE PO	011426 POSTAGE REFILL	011426	07-7400-311	OFFICE EXPENSE	13.11
01/31/26	5253	WEX BANK	011526 FUEL PURCHASES	109955971	01-6200-371	GAS & PETROLEUM	884.17
01/31/26	5253	WEX BANK	011526 CAR WASHES	109955971	01-6200-241	VEHICLE MAINTENANCE	52.00
01/31/26	5253	WEX BANK	011526 FUEL PURCHASES	109955971	01-6100-371	FUEL	76.22
01/31/26	5253	WEX BANK	011526 FUEL PURCHASES	109955971	01-6300-371	GASOLINE	160.99
01/31/26	5253	WEX BANK	011526 FUEL PURCHASES	109955971	06-7300-371	GAS & PETROLEUM	106.02
01/31/26	5253	WEX BANK	011526 FUEL PURCHASES	109955971	07-7400-371	GAS & PETROLEUM	247.39
01/31/26	5254	ZIFT, LLC	010526 PROCESSING FEES	123125	06-7300-311	OFFICE EXPENSE	24.75
01/31/26	5254	ZIFT, LLC	010526 PROCESSING FEES	123125	07-7400-311	OFFICE EXPENSE	24.75
01/31/26	5255	HUMANA INSURANCE CO	011226 VISION INS. PREMIUMS	981752059	01-2100	HEALTH INS WITHHELD	205.55
01/31/26	5256	ENVISION HEALTHCARE LLC	012326 EMPLOYEE HRA	012326	01-6000-131	EMPLOYEE HEALTH INSURANCE	313.43
01/31/26	5257	PITNEY BOWES PURCHASE PO	010526 POSTAGE REFILL	121425	01-6000-313	POSTAGE	14.50
01/31/26	5257	PITNEY BOWES PURCHASE PO	010526 POSTAGE REFILL	121425	01-6200-313	POSTAGE	37.36
01/31/26	5257	PITNEY BOWES PURCHASE PO	0105269 POSTAGE REFILL	121425	07-7400-311	OFFICE EXPENSE	98.14
01/31/26	5258	PITNEY BOWES PURCHASE PO	010526 POSTAGE REFILL	121425-1	01-6300-351	OFFICE EXPENSE	7.18
01/31/26	5258	PITNEY BOWES PURCHASE PO	010526 POSTAGE REFILL	121425-1	01-6000-313	POSTAGE	93.35
01/31/26	5258	PITNEY BOWES PURCHASE PO	010526 POSTAGE REFILL	121425-1	01-6200-313	POSTAGE	22.34
01/31/26	5258	PITNEY BOWES PURCHASE PO	010526 POSTAGE REFILL	121425-1	07-7400-311	OFFICE EXPENSE	27.13
Total 01/26:							152,840.56
Grand Totals:							152,840.56

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

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

Town of Cortland

January 2026 Financial Notes

1. Property Tax revenue is \$16,392 higher than the budgeted amount. Total property tax received is \$847,393 with a budget of \$831,000.
2. Road and Bridge tax revenue is 87% collected when compared to the budget. As of January, the total revenue is \$15,255 with a budget of \$17,500.
3. Total Building & Zoning Permit revenue is nearly 100% received when compared to the budget. The total received is \$59,159 compared to a total budget of \$60,000.
4. State Income Tax revenue is \$611,570 or 83% of the total budget of \$740,000.
5. Sales Tax revenue is \$195,522 or 61% of the total budget of \$320,000. With the loss of a major business such as Camping World, Cortland Fence and other smaller businesses, the sales tax revenue for Cortland will decrease. Businesses located in Cortland drive the Town's earned sales tax revenue.
6. Local Use Tax revenue as of January 2026 totals \$25,558. In FY2025, the Town received on average \$13,000 per month. After the IL mandated change that all retail sales origination from outside of IL are now subject to destination-based Retailers Occupation Tax (ROT) versus Use Tax (UT). It is important to note that each unit of local government has been affected by this change in law. Previously, Use Tax was collected statewide and allocated to local governments based on population, regardless of the shopping habits of residents. Now, ROT (sales tax) collections and allocations are determined by the jurisdiction where the item is shipped or delivered. On average, the Town is receiving \$3,195 per month versus \$13,000 per month in years past.
7. The State Replacement Tax revenue I total amounts to \$20,779 or 16% as of January 2026. Budgeted revenue in total is \$33,875. The Video Gaming revenue is \$14,833 compared to a budget of \$25,000. As of January 2026, the Video Gaming revenue is 59% collected. Replacement Tax and Cannabis Use Tax are 64% and 68%, respectively, when compared to the budget. The IL Video Gaming revenue has budget deficits due to IL new online sports wagering tax. It is taking a toll on customers and threatening to short much needed state revenue. The State generated \$429 million in sports wagering tax revenue in 2025. In September 2025, the State imposed a \$0.25 to \$0.50 fee per wager that added to a 20-40% tax on adjusted gross revenue. The high taxes have caused a decrease in legal bets by about 15% as of September 2025. While the tax benefits the State the most, this revenue is disbursed to local governments.
8. Other Permit revenue totals \$425 compared to a budget of \$2,600 as of January 2026. To date, no liquor license revenue or park rental revenue has been received.

9. Franchise Fee revenue totals \$14,218 compared to a budget of \$30,000. This is 47% received. There are 3 months left of fiscal year 2026.
10. Simplified Telecom Tax is \$3,832 or 64% of the FY2026 budget.
11. Interest Income in the General Fund is \$7,525 compared to a budget of \$24,000. The General Fund investment balance is not as high as the other funds within Cortland therefore the interest allocation is not as high.
12. Total General Fund Administration expenses total \$424,336 compared to a budget of \$545,725.
13. Public Works total expenses amount to \$559,212 or 67.4% spent when compared to the FY2026 budget.
14. The Police Department's total expenses are \$991,134 or 74.5% when compared to the FY2026 budget of \$1,330,050. Most expenses in the police department are related to Salaries and Benefits including the IMRF contributions and payroll taxes. The ICOPS union agreement went into effect as of 5/1/2024 and runs through 4/30/2029.
15. Engineering and Zoning total expenses amount to \$197,951 or 25% spent when compared to the budget of \$801,900.
16. MFT total revenues are \$137,000 out of a budget of \$235,000. This is 71% of the total revenue budget. MFT Expenses total \$47,475 out of a budget of \$215,000. Revenue over expenses amounts to \$119,904.
17. Total Capital Improvement revenue is \$329,954 or 73% received when compared to the 2026 budget. Total expenses are \$749,424 or 56% spent when compared to the budget of \$1,349,686.
18. The Sewer System Fund had \$657,832 total revenue or 77% received when compared to the budget. Total expenses amount to \$273,284 or 51% of the 2026 budget of \$530,965. Revenue over expenses amounts to \$384,547.
19. The Water System Fund revenue totaled \$565,253 or 81% of the \$693,370 budget. Total expenses were \$412,214 or 61% of the \$671,485 budget. Revenue over expenses was \$153,039.
20. The Restricted Asset Fund had revenue of \$67,901 or 55% of the 2026 budget. Restricted Asset Fund expenses were \$85,082 or 53% of the \$161,647 expense budget. The Restricted Asset Fund had a new loss of \$17,181. This fund intentionally budgeted a loss as the restricted assets are specified monies that must be used strictly for designated purposes rather than general operating costs. In the financial board packet, there is a document that shows the remaining balances in each of the restricted asset accounts. In the budget document each year, there is a list of intended projects or expenses that will use the various restricted asset accounts.

21. The TIF Fund revenue as of January 2026 exceeded the budget by \$86,140. Total revenue was \$746,140 out of a budget of \$660,000. The TIF Fund expenses were \$342,150 or 27% spent when compared to the budget of \$1,260,500. The Town had set aside \$1,250,000 in the TIF expenses to be used on the Old School Building renovations.