

Town of Cortland

Cash Summaries

Month Ending:

August 31, 2025

	<u>General</u>	<u>MFT</u>	<u>CIF</u>	<u>Sewer</u>	<u>Water</u>	<u>Festival & Parade</u>	<u>RAF</u>	<u>TIF</u>	<u>Total</u>
Beginning Cash	\$ 255,196.35	\$ 933,151.51	\$ 1,862,513.30	\$ 3,262,504.69	\$ 1,504,495.95	\$ 0.00	\$ 1,891,166.56	\$ 1,679,560.55	\$ 11,388,588.91
Revenue over Expenses:	\$ (315,252.01)	\$ 4,542.33	\$ (23,518.34)	\$ (15,794.71)	\$ (29,213.34)		\$ 4,028.71	\$ 16,979.45	\$ (358,227.91)
Receivables									
Prev month	\$ 184,288.91	\$ 15,895.83	\$ 55,177.58	\$ 153,037.76	\$ 156,688.51	\$ -	\$ 3,273.75	\$ -	\$ 568,362.34
Current month	11,605.09	-	23,315.81	27,097.57	25,050.59	-	-	-	87,069.06
Change in receivables	\$ 172,683.82	\$ 15,895.83	\$ 31,861.77	\$ 125,940.19	\$ 131,637.92	\$ -	\$ 3,273.75	\$ -	\$ 481,293.28
Less: non-expense									\$ -
AJE for Audit		\$ -				\$ -	\$ -	\$ -	\$ -
Payables									
Prev month	\$ 48,560.52	\$ -	\$ -	\$ 614,771.05	\$ 121,329.51	\$ -	\$ 954,918.83	\$ -	\$ 1,739,579.91
Current month	\$ 38,642.39	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ -	\$ 970,398.79	\$ -	\$ 1,768,457.56
Change in Payables	\$ (9,918.13)	\$ -	\$ 23,315.82	\$ -	\$ -	\$ -	\$ 15,479.96	\$ -	\$ 28,877.65
Ending Cash	\$ 102,710.03	\$ 953,589.67	\$ 1,894,172.55	\$ 3,372,650.17	\$ 1,606,920.53	\$ 0.00	\$ 1,913,948.98	\$ 1,696,540.00	\$ 11,540,531.93
Per Cash									
Trial Balance:	\$ 102,710.03	\$ 953,589.67	\$ 1,894,172.55	\$ 3,372,650.17	\$ 1,606,920.53	\$ -	\$ 1,913,948.98	\$ 1,696,540.00	\$ 11,540,531.93

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PROPERTY TAX</u>					
01-4052	RE TAX - CORPORATE LEVY	5,072.22	283,692.48	510,000.00	226,307.52	55.6
01-4055	PROPERTY TAX-POLICE	2,188.34	122,395.39	219,000.00	96,604.61	55.9
01-4058	RE TAX - IMRF LEVY	539.09	30,151.87	52,000.00	21,848.13	58.0
01-4059	RE TAX - SOC SEC LEVY	509.69	28,507.60	50,000.00	21,492.40	57.0
	<u>TOTAL PROPERTY TAX</u>	<u>8,309.34</u>	<u>464,747.34</u>	<u>831,000.00</u>	<u>366,252.66</u>	<u>55.9</u>
	<u>FINES & FORFEITURES</u>					
01-4062	COURT FINES	499.00	1,662.01	6,500.00	4,837.99	25.6
	<u>TOTAL FINES & FORFEITURES</u>	<u>499.00</u>	<u>1,662.01</u>	<u>6,500.00</u>	<u>4,837.99</u>	<u>25.6</u>
	<u>ROAD & BRIDGE TAX</u>					
01-4071	ROAD & BRIDGE TAX REV	318.26	8,649.15	17,500.00	8,850.85	49.4
	<u>TOTAL ROAD & BRIDGE TAX</u>	<u>318.26</u>	<u>8,649.15</u>	<u>17,500.00</u>	<u>8,850.85</u>	<u>49.4</u>
	<u>BUILDING & ZONING PERMITS</u>					
01-4081	BUILDING & ZONING PERMITS	.00	.00	60,000.00	60,000.00	.0
01-4082	ZONING PERMITS	550.00	2,050.00	.00	(2,050.00)	.0
01-4083	BUILDING PERMITS	9,341.02	36,204.71	.00	(36,204.71)	.0
01-4084	SITE GRADING PLAN REVIEW	700.00	2,300.00	.00	(2,300.00)	.0
	<u>TOTAL BUILDING & ZONING PERMITS</u>	<u>10,591.02</u>	<u>40,554.71</u>	<u>60,000.00</u>	<u>19,445.29</u>	<u>67.6</u>
	<u>LAND/CASH REVENUE</u>					
01-4099	LAND/CASH - TOWN SERVICES	2,100.00	5,950.00	.00	(5,950.00)	.0
	<u>TOTAL LAND/CASH REVENUE</u>	<u>2,100.00</u>	<u>5,950.00</u>	<u>.00</u>	<u>(5,950.00)</u>	<u>.0</u>
	<u>INCOME TAX REVENUE</u>					
01-4101	STATE INCOME TAX REVENUE	45,919.09	311,392.55	740,000.00	428,607.45	42.1
	<u>TOTAL INCOME TAX REVENUE</u>	<u>45,919.09</u>	<u>311,392.55</u>	<u>740,000.00</u>	<u>428,607.45</u>	<u>42.1</u>

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SALES TAX</u>					
01-4122	SALES TAX	(24,919.29)	55,006.33	320,000.00	264,993.67	17.2
01-4123	LOCAL USE TAX	(681.88)	7,526.09	220,000.00	212,473.91	3.4
	TOTAL SALES TAX	(25,601.17)	62,532.42	540,000.00	477,467.58	11.6
	<u>REPLACEMENT TAX - STATE</u>					
01-4141	REPLACEMENT TAX - STATE	48.43	721.33	2,375.00	1,653.67	30.4
01-4142	VIDEO GAMING TAX - STATE	(2,187.67)	3,670.32	25,000.00	21,329.68	14.7
01-4143	CANNABIS USE TAX - STATE	(21.05)	1,742.14	6,500.00	4,757.86	26.8
	TOTAL REPLACEMENT TAX - STATE	(2,160.29)	6,133.79	33,875.00	27,741.21	18.1
	<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	75.00	225.00	500.00	275.00	45.0
01-4156	SOLICITORS PERMIT	25.00	100.00	350.00	250.00	28.6
	TOTAL OTHER PERMITS	100.00	325.00	2,600.00	2,275.00	12.5
	<u>DONATIONS</u>					
01-4166	CEMETERY RECEIPTS	.00	100.00	300.00	200.00	33.3
	TOTAL DONATIONS	.00	100.00	300.00	200.00	33.3
	<u>FRANCHISE FEES</u>					
01-4181	FRANCHISE FEES	.00	1,547.97	30,000.00	28,452.03	5.2
	TOTAL FRANCHISE FEES	.00	1,547.97	30,000.00	28,452.03	5.2
	<u>SIMPLIFIED TELECOM TAX (IMF)</u>					
01-4201	SIMPLIFIED TELECOMM TAX (IMF)	(528.30)	1,066.33	6,000.00	4,933.67	17.8
	TOTAL SIMPLIFIED TELECOM TAX (IMF)	(528.30)	1,066.33	6,000.00	4,933.67	17.8

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CORTLAND HISTORY BOOK</u>					
01-4851	CORTLAND HISTORY BOOK	25.00	50.00	50.00	.00	100.0
	TOTAL CORTLAND HISTORY BOOK	25.00	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	439.38	1,314.38	.00	(1,314.38)	.0
	TOTAL REIMBURSEMENTS	439.38	1,314.38	1,000.00	(314.38)	131.4
	<u>SOURCE 498</u>					
01-4988	DCEO GRANTS	.00	.00	(75,000.00)	(75,000.00)	.0
	TOTAL SOURCE 498	.00	.00	(75,000.00)	(75,000.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
01-4990	MISC REV PD REPORTS	5.00	35.00	.00	(35.00)	.0
01-4991	MISC REVENUE	.00	144.21	1,000.00	855.79	14.4
01-4996	BUSINESS LICENSES	.00	50.00	1,200.00	1,150.00	4.2
	TOTAL MISCELLANEOUS REVENUE	5.00	229.21	2,200.00	1,970.79	10.4
	<u>INTEREST ON INVESTMENT</u>					
01-8011	INTEREST ON INVESTMENT	165.67	2,142.73	24,000.00	21,857.27	8.9
	TOTAL INTEREST ON INVESTMENT	165.67	2,142.73	24,000.00	21,857.27	8.9
	<u>TRANSFERS FROM OTHER FUNDS</u>					
01-8101	TRANSFERS FROM OTHER FUNDS	.00	.00	765,686.00	765,686.00	.0
	TOTAL TRANSFERS FROM OTHER FUNDS	.00	.00	765,686.00	765,686.00	.0
	TOTAL FUND REVENUE	40,182.00	908,397.59	2,985,711.00	2,077,313.41	30.4

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
01-6000-110	SALARIES - ELECTED OFFICIALS	13,853.35	42,979.82	128,100.00	85,120.18	33.6
01-6000-119	SALARIES - CLERICAL WORKERS	6,627.17	19,997.02	59,500.00	39,502.98	33.6
01-6000-131	EMPLOYEE HEALTH INSURANCE	4,302.69	17,606.82	30,600.00	12,993.18	57.5
01-6000-133	IMRF CONTRIBUTION	1,406.43	4,225.19	12,200.00	7,974.81	34.6
01-6000-134	EMPLOYEE INOCULATIONS	.00	.00	1,000.00	1,000.00	.0
01-6000-193	PAYROLL TAXES	1,566.75	4,862.81	13,500.00	8,637.19	36.0
01-6000-211	LEGAL EXPENSE	3,018.75	6,098.30	40,000.00	33,901.70	15.3
01-6000-214	AUDIT & ACCOUNTING FEES	9,991.14	44,209.61	127,000.00	82,790.39	34.8
01-6000-312	OFFICE SUPPLIES	167.61	2,201.54	5,000.00	2,798.46	44.0
01-6000-313	POSTAGE	75.00	272.39	1,800.00	1,527.61	15.1
01-6000-314	TELEPHONE	3,779.62	5,137.51	14,500.00	9,362.49	35.4
01-6000-321	DUES & SUBSCRIPTIONS	3,066.63	6,411.88	25,000.00	18,588.12	25.7
01-6000-331	TRAVEL & TRAINING	1,295.45	2,056.15	8,500.00	6,443.85	24.2
01-6000-351	OFFICE EQUIP & MAINT	7,259.26	8,914.86	25,000.00	16,085.14	35.7
01-6000-421	COMMUNITY PROGRAMS	.00	20,000.00	20,000.00	.00	100.0
01-6000-511	INSURANCE EXPENSE	12,104.16	12,104.16	23,175.00	11,070.84	52.2
01-6000-531	REAL ESTATE TAXES	.00	40.00	4,850.00	4,810.00	.8
01-6000-591	MISC EXPENSE	65.00	1,125.00	1,600.00	475.00	70.3
01-6000-812	CAP OUTLAY: EQUIP & FURN	.00	.00	4,400.00	4,400.00	.0
	<u>TOTAL ADMINISTRATION</u>	<u>68,579.01</u>	<u>198,243.06</u>	<u>545,725.00</u>	<u>347,481.94</u>	<u>36.3</u>

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-6100-118 SALARIES - MAINT WORKERS	28,238.97	92,669.14	255,325.00	162,655.86	36.3
01-6100-131 EMPLOYEE HEALTH INSURANCE	4,722.21	15,899.55	56,150.00	40,250.45	28.3
01-6100-133 IMRF CONTRIBUTION	2,314.85	7,719.62	22,385.00	14,665.38	34.5
01-6100-193 PAYROLL TAXES	2,160.31	7,089.33	18,920.00	11,830.67	37.5
01-6100-197 DRUG/ALCOHOL PROGRAMS	.00	.00	800.00	800.00	.0
01-6100-198 UNIFORMS	119.96	149.95	1,600.00	1,450.05	9.4
01-6100-218 MAINTENANCE - STREET LIGHTS	.00	.00	5,000.00	5,000.00	.0
01-6100-219 ELECTRIC - STREET LIGHTS	3,130.85	9,506.67	36,500.00	26,993.33	26.1
01-6100-220 ROAD SALT	.00	.00	35,000.00	35,000.00	.0
01-6100-221 ROAD SIGNS	.00	.00	9,000.00	9,000.00	.0
01-6100-222 RAILROAD CROSSING MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
01-6100-224 STREET REPAIR MATERIALS	.00	1,739.25	24,000.00	22,260.75	7.3
01-6100-226 TOOLS AND HARDWARE	611.89	1,429.79	3,000.00	1,570.21	47.7
01-6100-227 SMALL EQUIPMENT PURCHASES	.00	.00	10,000.00	10,000.00	.0
01-6100-232 MAINTENANCE TOWN GARAGE	.00	2,854.44	6,000.00	3,145.56	47.6
01-6100-235 PARKS - EQUIPMENT MAINTENANCE	999.06	3,168.75	20,000.00	16,831.25	15.8
01-6100-239 NUISANCE MOWING	.00	.00	1,000.00	1,000.00	.0
01-6100-241 VEHICLE & EQUIPMENT MAINT.	1,376.19	6,984.12	40,000.00	33,015.88	17.5
01-6100-242 TOWN HALL MAINTENANCE	186.00	9,085.88	6,000.00	(3,085.88)	151.4
01-6100-245 EQUIPMENT RENTAL	.00	.00	20,000.00	20,000.00	.0
01-6100-255 STORM SEWER REPAIRS	.00	.00	7,000.00	7,000.00	.0
01-6100-258 FORESTRY	250.00	2,776.00	12,000.00	9,224.00	23.1
01-6100-312 OFFICE SUPPLIES	24.25	84.75	1,000.00	915.25	8.5
01-6100-314 TELEPHONE	398.26	1,186.79	4,500.00	3,313.21	26.4
01-6100-316 UTILITIES	367.08	1,257.36	8,000.00	6,742.64	15.7
01-6100-331 TRAVEL AND TRAINING	.00	.00	4,000.00	4,000.00	.0
01-6100-351 OFFICE EQUIP & MAINT	.00	862.64	2,000.00	1,137.36	43.1
01-6100-371 FUEL	979.03	5,085.81	25,000.00	19,914.19	20.3
01-6100-492 IPRF SAFETY GRANT	.00	.00	2,500.00	2,500.00	.0
01-6100-511 INSURANCE EXPENSE	22,540.00	22,540.00	44,000.00	21,460.00	51.2
01-6100-522 FEES/PERMITS	.00	1,000.00	2,000.00	1,000.00	50.0
01-6100-525 TECHNOLOGY UPGRADES	.00	.00	2,000.00	2,000.00	.0
01-6100-591 MISC EXPENSE	.00	400.00	500.00	100.00	80.0
01-6100-592 CEMETERY EXPENSE	.00	.00	2,000.00	2,000.00	.0
01-6100-611 PRINCIPAL PAYMENTS	.00	22,911.79	46,565.00	23,653.21	49.2
01-6100-621 INTEREST EXPENSE	.00	7,015.21	13,289.00	6,273.79	52.8
01-6100-811 CAP OUTLAY: CONSTRUCT	904.40	15,447.55	82,282.00	66,834.45	18.8
TOTAL PUBLIC WORKS	69,323.31	238,864.39	830,316.00	591,451.61	28.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
01-6200-114 SALARIES - REGULAR	78,779.82	238,970.62	653,100.00	414,129.38	36.6
01-6200-115 SALARIES - SPECIAL ASSIGNMENT	19,947.76	39,142.81	94,200.00	55,057.19	41.6
01-6200-116 SALARIES - OVERTIME	733.84	733.84	.00	(733.84)	.0
01-6200-119 SALARIES - CLERICAL	(6,711.77)	.00	.00	.00	.0
01-6200-131 EMPLOYEE HEALTH INS	12,066.99	36,200.97	110,100.00	73,899.03	32.9
01-6200-133 IMRF CONTRIBUTION	7,798.56	23,492.46	59,500.00	36,007.54	39.5
01-6200-193 PAYROLL TAXES	6,882.92	20,694.47	58,350.00	37,655.53	35.5
01-6200-198 UNIFORMS	509.44	801.52	5,000.00	4,198.48	16.0
01-6200-199 UNIFORM ALLOWANCE	.00	377.35	5,000.00	4,622.65	7.6
01-6200-211 LEGAL EXPENSE	.00	.00	1,500.00	1,500.00	.0
01-6200-212 ADJUDICATION	175.00	218.75	3,500.00	3,281.25	6.3
01-6200-240 EQUIPMENT PURCHASES & MAINT	.00	2,596.08	12,500.00	9,903.92	20.8
01-6200-241 VEHICLE MAINTENANCE	2,272.65	12,754.01	10,000.00	(2,754.01)	127.5
01-6200-242 OFFICE MAINTENANCE	.00	215.00	2,000.00	1,785.00	10.8
01-6200-243 TASER INSTALLMENT CONTRACT	.00	.00	6,300.00	6,300.00	.0
01-6200-261 TELECOMMUNICATIONS SERVICE	11,095.00	67,678.33	70,000.00	2,321.67	96.7
01-6200-312 OFFICE SUPPLIES	84.33	464.28	1,500.00	1,035.72	31.0
01-6200-313 POSTAGE	38.67	85.74	250.00	164.26	34.3
01-6200-314 TELEPHONE	1,890.44	3,684.59	15,500.00	11,815.41	23.8
01-6200-315 COPIES & PRINTING	83.30	446.34	2,000.00	1,553.66	22.3
01-6200-316 UTILITIES	54.51	108.53	2,500.00	2,391.47	4.3
01-6200-317 BUSINESS FORMS EXPENSE	.00	.00	2,500.00	2,500.00	.0
01-6200-321 DUES & SUBSCRIPTIONS	4,936.47	12,897.38	40,000.00	27,102.62	32.2
01-6200-331 TRAVEL & TRAINING	.00	2,349.00	10,000.00	7,651.00	23.5
01-6200-332 FIREARMS & TACTICAL TRAINING	140.00	957.00	9,000.00	8,043.00	10.6
01-6200-351 OFFICE EQUIP & MAINT	431.82	1,381.98	4,500.00	3,118.02	30.7
01-6200-361 DUI PREVENTION EQUIP	.00	.00	2,000.00	2,000.00	.0
01-6200-371 GAS & PETROLEUM	1,278.25	5,897.63	18,000.00	12,102.37	32.8
01-6200-421 COMMUNITY PROGRAMS	.00	405.37	1,500.00	1,094.63	27.0
01-6200-511 INSURANCE EXP	22,882.59	22,882.59	39,600.00	16,717.41	57.8
01-6200-550 TECHNOLOGY UPGRADES	360.00	360.00	5,000.00	4,640.00	7.2
01-6200-591 MISC EXPENSE	10.77	676.79	3,000.00	2,323.21	22.6
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	165,741.36	496,473.43	1,330,050.00	833,576.57	37.3

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING & ZONING</u>					
01-6300-118 SALARIES - CODE OFFICIAL	5,184.00	15,674.00	35,000.00	19,326.00	44.8
01-6300-120 SALARIES - ENGINEER	16,638.46	49,786.17	144,205.00	94,418.83	34.5
01-6300-131 EMPLOYEE HEALTH/LIFE	23.13	69.39	205.00	135.61	33.9
01-6300-133 EMPLOYER IMRF	1,505.79	4,505.67	13,055.00	8,549.33	34.5
01-6300-193 PAYROLL TAXES	1,669.43	5,007.72	11,035.00	6,027.28	45.4
01-6300-211 OUTSIDE ENGINEERING EXPENSE	.00	.00	30,000.00	30,000.00	.0
01-6300-213 PLANNING/ZONING/BUILDING	.00	.00	3,000.00	3,000.00	.0
01-6300-241 VEHICLE & EQUIPMENT MAINT.	.00	179.09	4,000.00	3,820.91	4.5
01-6300-312 OFFICE SUPPLIES	104.96	104.96	1,000.00	895.04	10.5
01-6300-313 POSTAGE	.00	.00	100.00	100.00	.0
01-6300-314 TELEPHONE	185.75	1,040.68	2,275.00	1,234.32	45.7
01-6300-315 COPIES & PRINTING	12.50	33.50	1,000.00	966.50	3.4
01-6300-321 DUES & SUBSCRIPTIONS	126.00	126.00	2,000.00	1,874.00	6.3
01-6300-331 CONFERENCE AND TRAINING	555.00	2,340.63	8,000.00	5,659.37	29.3
01-6300-351 OFFICE EXPENSE	487.72	638.52	6,000.00	5,361.48	10.6
01-6300-371 GASOLINE	133.59	569.78	3,000.00	2,430.22	19.0
01-6300-494 DCEO GRANT EXPENSE	.00	.00	75,000.00	75,000.00	.0
01-6300-511 INSURANCE EXP	264.00	264.00	1,025.00	761.00	25.8
01-6300-811 CAPITAL OUTLAY	24,900.00	24,900.00	537,000.00	512,100.00	4.6
TOTAL ENGINEERING & ZONING	51,790.33	105,240.11	876,900.00	771,659.89	12.0
TOTAL FUND EXPENDITURES	355,434.01	1,038,820.99	3,582,991.00	2,544,170.01	29.0
NET REVENUE OVER EXPENDITURES	(315,252.01)	(130,423.40)	(597,280.00)	(466,856.60)	(21.8)

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MOTOR FUEL TAX REVENUES</u>					
02-4011	MFT APPROPRIATION	974.84	49,223.54	200,000.00	150,776.46	24.6
	TOTAL MOTOR FUEL TAX REVENUES	974.84	49,223.54	200,000.00	150,776.46	24.6
	<u>INTEREST ON INVESTMENT</u>					
02-8011	INTEREST ON INVESTMENT	3,567.49	13,674.73	35,000.00	21,325.27	39.1
	TOTAL INTEREST ON INVESTMENT	3,567.49	13,674.73	35,000.00	21,325.27	39.1
	TOTAL FUND REVENUE	4,542.33	62,898.27	235,000.00	172,101.73	26.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MOTOR FUEL EXPENSES</u>					
02-6400-237	REBUILD ILLINOIS EXPENSES	.00	.00	65,000.00	65,000.00	.0
02-6400-370	GENERAL MAINTENANCE	.00	.00	150,000.00	150,000.00	.0
	TOTAL MOTOR FUEL EXPENSES	.00	.00	215,000.00	215,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	215,000.00	215,000.00	.0
	NET REVENUE OVER EXPENDITURES	4,542.33	62,898.27	20,000.00	(42,898.27)	314.5

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ELECTRICITY</u>					
03-4011	UTILITY TAX - ELECTRICITY	4,542.58	26,921.00	85,000.00	58,079.00	31.7
	TOTAL ELECTRICITY	4,542.58	26,921.00	85,000.00	58,079.00	31.7
	<u>GAS</u>					
03-4021	UTILITY TAX - GAS	(3,492.00)	11,716.42	40,000.00	28,283.58	29.3
	TOTAL GAS	(3,492.00)	11,716.42	40,000.00	28,283.58	29.3
	<u>TELEPHONE</u>					
03-4031	SIMPLIFIED TELECOMM TAX (UT)	(1,884.13)	3,736.80	17,000.00	13,263.20	22.0
	TOTAL TELEPHONE	(1,884.13)	3,736.80	17,000.00	13,263.20	22.0
	<u>SALES TAX</u>					
03-4041	NON HOME RULE SALES TAX	(17,840.62)	41,372.40	185,000.00	143,627.60	22.4
	TOTAL SALES TAX	(17,840.62)	41,372.40	185,000.00	143,627.60	22.4
	<u>MISCELLANEOUS REVENUE</u>					
03-4991	MISCELLANEOUS INCOME	.00	.00	250.00	250.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	250.00	250.00	.0
	<u>INTEREST ON INVESTMENTS</u>					
03-8011	INTEREST ON INVESTMENTS	7,055.83	27,140.23	50,000.00	22,859.77	54.3
	TOTAL INTEREST ON INVESTMENTS	7,055.83	27,140.23	50,000.00	22,859.77	54.3
	<u>FUNDS FOR GRADE CROSSINGS</u>					
03-8301	GRANT FUNDS	.00	.00	75,000.00	75,000.00	.0
	TOTAL FUNDS FOR GRADE CROSSINGS	.00	.00	75,000.00	75,000.00	.0
	TOTAL FUND REVENUE	(11,618.34)	110,886.85	452,250.00	341,363.15	24.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPR EXPENSES</u>					
03-6500-726 DONATIONS- COMMUNITY AGENCIES	.00	500.00	3,000.00	2,500.00	16.7
03-6500-813 PHASE I CONSTRUCTION SCHOOL	.00	.00	350,000.00	350,000.00	.0
03-6500-823 NEW STREET LIGHTS	.00	.00	16,000.00	16,000.00	.0
03-6500-825 WATER MANAGEMENT STUDY	.00	.00	75,000.00	75,000.00	.0
03-6500-840 HOLIDAY DECORATIONS	.00	6,462.06	15,000.00	8,537.94	43.1
03-6500-842 SIDEWALKS, NEW CONSTRUCTION	11,900.00	11,900.00	50,000.00	38,100.00	23.8
03-6500-846 SPLASH PAD	.00	8,851.20	.00	(8,851.20)	.0
03-6500-858 DCEO GRANT EXPENSES	.00	.00	75,000.00	75,000.00	.0
03-6500-912 LOAN PAYMENTS	.00	.00	59,854.00	59,854.00	.0
03-6500-913 CAPITAL PURCHASE TRANSFERS	.00	.00	705,832.00	705,832.00	.0
TOTAL CAPITAL IMPR EXPENSES	11,900.00	27,713.26	1,349,686.00	1,321,972.74	2.1
TOTAL FUND EXPENDITURES	11,900.00	27,713.26	1,349,686.00	1,321,972.74	2.1
NET REVENUE OVER EXPENDITURES	(23,518.34)	83,173.59	(897,436.00)	(980,609.59)	9.3

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

SEWER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>SERVICE FEES</u>					
06-4010	CONNECTION FEES	4,000.00	10,000.00	18,000.00	8,000.00	55.6
06-4011	SERVICE FEES	237.40	142,247.75	572,000.00	429,752.25	24.9
	TOTAL SERVICE FEES	4,237.40	152,247.75	590,000.00	437,752.25	25.8
	<u>LATE CHARGES</u>					
06-4021	LATE CHARGES	6,226.93	9,477.41	24,400.00	14,922.59	38.8
	TOTAL LATE CHARGES	6,226.93	9,477.41	24,400.00	14,922.59	38.8
	<u>BAD CHECK CHARGES</u>					
06-4041	BAD CHECK CHARGES	10.00 (	10.00)	20.00	30.00	(50.0)
	TOTAL BAD CHECK CHARGES	10.00 (	10.00)	20.00	30.00	(50.0)
	<u>PERMITS</u>					
06-4051	PERMITS	21,000.00	52,500.00	75,000.00	22,500.00	70.0
	TOTAL PERMITS	21,000.00	52,500.00	75,000.00	22,500.00	70.0
	<u>MISCELLANEOUS REVENUE</u>					
06-4991	MISC REVENUE	.00	.00	300.00	300.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	300.00	300.00	.0
	<u>INTEREST ON INVESTMENT</u>					
06-8011	INTEREST ON INVESTMENT	12,243.23	48,047.57	125,000.00	76,952.43	38.4
	TOTAL INTEREST ON INVESTMENT	12,243.23	48,047.57	125,000.00	76,952.43	38.4
	<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	43,717.56	262,262.73	852,520.00	590,257.27	30.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM EXPENSES</u>					
06-7300-118 SALARIES: MAINT WORKERS	10,604.98	30,715.36	105,000.00	74,284.64	29.3
06-7300-131 EMPLOYEE HEALTH INSURANCE	1,403.64	4,037.63	13,665.00	9,627.37	29.6
06-7300-133 IMRF CONTRIBUTION	959.74	2,779.73	8,300.00	5,520.27	33.5
06-7300-193 PAYROLL TAXES	811.27	2,349.72	7,000.00	4,650.28	33.6
06-7300-198 UNIFORMS	.00	248.77	1,500.00	1,251.23	16.6
06-7300-211 LEGAL/COLLECTION EXPENSE	.00	1,181.25	1,000.00	(181.25)	118.1
06-7300-212 ENGINEERING EXPENSE	.00	.00	2,500.00	2,500.00	.0
06-7300-213 OTHER CONSULTING FEES	1,563.54	4,690.62	16,550.00	11,859.38	28.3
06-7300-214 AUDIT FEES	.00	3,302.10	4,300.00	997.90	76.8
06-7300-218 EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
06-7300-221 UTILITIES	8,129.21	20,431.92	130,000.00	109,568.08	15.7
06-7300-241 M&O: VEH & EQUIP	.00	3,629.73	8,000.00	4,370.27	45.4
06-7300-243 M&O: SEWER PLANT	437.81	2,283.97	40,000.00	37,716.03	5.7
06-7300-311 OFFICE EXPENSE	1,921.26	4,401.36	8,000.00	3,598.64	55.0
06-7300-312 ANNUAL PERMIT FEES	.00	7,500.00	10,500.00	3,000.00	71.4
06-7300-313 TRAINING	.00	198.60	4,000.00	3,801.40	5.0
06-7300-314 TELEPHONE	69.35	355.38	5,000.00	4,644.62	7.1
06-7300-345 WASTEWATER TESTING	.00	1,703.40	18,000.00	16,296.60	9.5
06-7300-371 GAS & PETROLEUM	181.12	617.71	2,200.00	1,582.29	28.1
06-7300-511 INSURANCE EXPENSE	2,936.96	2,936.96	5,500.00	2,563.04	53.4
06-7300-531 REAL ESTATE TAXES	.00	262.94	500.00	237.06	52.6
06-7300-591 MISC EXPENSES	20.00	20.00	500.00	480.00	4.0
06-7300-611 DEBT SERVICE PRINCIPAL	25,391.92	25,391.92	51,030.00	25,638.08	49.8
06-7300-621 INTEREST EXPENSE	5,081.47	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	59,512.27	124,120.54	530,965.00	406,844.46	23.4
TOTAL FUND EXPENDITURES	59,512.27	124,120.54	530,965.00	406,844.46	23.4
NET REVENUE OVER EXPENDITURES	(15,794.71)	138,142.19	321,555.00	183,412.81	43.0

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>SERVICE FEES</u>					
07-4011	SERVICE FEES	157.34	143,384.62	530,000.00	386,615.38	27.1
	TOTAL SERVICE FEES	157.34	143,384.62	530,000.00	386,615.38	27.1
	<u>LATE CHARGES</u>					
07-4021	LATE CHARGES	450.68	331.88	2,500.00	2,168.12	13.3
	TOTAL LATE CHARGES	450.68	331.88	2,500.00	2,168.12	13.3
	<u>BAD CHECK CHARGES</u>					
07-4041	BAD CHECK CHARGES	25.00	75.00	150.00	75.00	50.0
	TOTAL BAD CHECK CHARGES	25.00	75.00	150.00	75.00	50.0
	<u>PERMITS</u>					
07-4051	PERMITS	22,200.00	55,500.00	90,000.00	34,500.00	61.7
	TOTAL PERMITS	22,200.00	55,500.00	90,000.00	34,500.00	61.7
	<u>METER SALES</u>					
07-4301	METER SALES	600.00	2,100.00	5,000.00	2,900.00	42.0
	TOTAL METER SALES	600.00	2,100.00	5,000.00	2,900.00	42.0
	<u>MISCELLANEOUS REVENUE</u>					
07-4991	MISC INCOME	.00	100.00	2,000.00	1,900.00	5.0
	TOTAL MISCELLANEOUS REVENUE	.00	100.00	2,000.00	1,900.00	5.0
	<u>INTEREST ON INVESTMENT</u>					
07-8011	INTEREST ON INVESTMENT	5,997.46	22,799.73	60,000.00	37,200.27	38.0
	TOTAL INTEREST ON INVESTMENT	5,997.46	22,799.73	60,000.00	37,200.27	38.0

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LEASE INCOME</u>					
07-8801	LEASE INCOME	310.00	930.00	3,720.00	2,790.00	25.0
	TOTAL LEASE INCOME	310.00	930.00	3,720.00	2,790.00	25.0
	TOTAL FUND REVENUE	29,740.48	225,221.23	693,370.00	468,148.77	32.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER SYSTEM EXPENSES</u>					
07-7400-118 SALARIES: MAINT WORKERS	15,907.43	46,073.01	146,000.00	99,926.99	31.6
07-7400-131 EMPLOYEE HEALTH INSURANCE	2,105.52	6,056.62	20,500.00	14,443.38	29.5
07-7400-133 IMRF CONTRIBUTION	1,439.62	4,169.60	13,000.00	8,830.40	32.1
07-7400-134 PENSION EXPENSE	.00	.00	850.00	850.00	.0
07-7400-193 PAYROLL TAXES	1,216.90	3,524.52	12,500.00	8,975.48	28.2
07-7400-198 UNIFORMS	.00	99.98	900.00	800.02	11.1
07-7400-213 OTHER CONSULTING FEES	2,345.32	7,035.96	24,800.00	17,764.04	28.4
07-7400-214 AUDIT FEES	.00	3,071.71	4,000.00	928.29	76.8
07-7400-221 UTILITIES	8,361.97	24,864.77	90,000.00	65,135.23	27.6
07-7400-222 RADIUM REMOVAL PROCESSING	9,658.33	38,633.32	116,510.00	77,876.68	33.2
07-7400-241 M&O: VEH & EQUIP	.00	3,882.86	8,000.00	4,117.14	48.5
07-7400-243 M&O: WELL SYSTEM	844.94	4,765.44	30,000.00	25,234.56	15.9
07-7400-311 OFFICE EXPENSE	1,285.26	4,630.13	22,000.00	17,369.87	21.1
07-7400-314 TELEPHONE	114.40	471.58	1,800.00	1,328.42	26.2
07-7400-331 TRAVEL & TRAINING	.00	1,247.95	5,000.00	3,752.05	25.0
07-7400-341 METER PURCHASES & SUPPLIES	6,302.88	6,302.88	15,000.00	8,697.12	42.0
07-7400-343 CONNECTION EXP	.00	.00	1,500.00	1,500.00	.0
07-7400-344 ACCESS SUPPLY PURCH	.00	.00	2,000.00	2,000.00	.0
07-7400-345 CHEMICALS & TESTING	3,430.98	9,456.40	25,000.00	15,543.60	37.8
07-7400-346 TOOLS	.00	.00	1,500.00	1,500.00	.0
07-7400-371 GAS & PETROLEUM	422.64	1,441.38	6,500.00	5,058.62	22.2
07-7400-511 INSURANCE EXPENSE	5,517.63	5,517.63	4,000.00	(1,517.63)	137.9
07-7400-531 REAL ESTATE TAXES	.00	.00	125.00	125.00	.0
07-7400-811 CAP OUTLAY: CONSTRUCT	.00	2,590.91	120,000.00	117,409.09	2.2
TOTAL WATER SYSTEM EXPENSES	58,953.82	173,836.65	671,485.00	497,648.35	25.9
TOTAL FUND EXPENDITURES	58,953.82	173,836.65	671,485.00	497,648.35	25.9
NET REVENUE OVER EXPENDITURES	(29,213.34)	51,384.58	21,885.00	(29,499.58)	234.8

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

RESTRICTED ASSETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DONATIONS</u>					
13-4167	WASTE COLLECTION AGREEMENT	(3,273.75)	.00	17,000.00	17,000.00	.0
	TOTAL DONATIONS	(3,273.75)	.00	17,000.00	17,000.00	.0
	<u>PARK DEVELOPMENT FEES</u>					
13-4171	PARK LOT DEV FEES - GENERAL	200.00	400.00	700.00	300.00	57.1
	TOTAL PARK DEVELOPMENT FEES	200.00	400.00	700.00	300.00	57.1
	<u>CAPITAL CONTRIBUTIONS: TOWN</u>					
13-4201	CAP CONTRIB: PUBLIC WORKS BLDG	.00	.00	4,500.00	4,500.00	.0
13-4202	CAP CONTRIB: POLICE FACILITY	.00	.00	4,000.00	4,000.00	.0
13-4203	CAP CONTRIB: EMERGENCY SIREN	.00	.00	100.00	100.00	.0
13-4204	CAP CONTRIB: TOWN HALL BLDG	.00	.00	8,500.00	8,500.00	.0
13-4205	CAP CONTRIB: SPORTS COMPLEX	.00	.00	5,000.00	5,000.00	.0
13-4206	CAP CONTRIB: CAPITAL EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
	TOTAL CAPITAL CONTRIBUTIONS: TOWN	.00	.00	25,100.00	25,100.00	.0
	<u>INTEREST</u>					
13-8011	INTEREST ON INVESTMENT	7,128.33	28,054.67	80,000.00	51,945.33	35.1
	TOTAL INTEREST	7,128.33	28,054.67	80,000.00	51,945.33	35.1
	TOTAL FUND REVENUE	4,054.58	28,454.67	122,800.00	94,345.33	23.2

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

RESTRICTED ASSETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>RESTRICTED ASSETS</u>					
13-8000-824	CAP O/L: PARK DEV (MCPhillips)	.00	.00	37,680.00	37,680.00	.0
13-8000-839	AIRPORT ROAD PROPERTY TAXES	(7,494.91)	9,518.09	17,013.00	7,494.91	56.0
13-8000-840	AIRPORT ROAD UTILITIES	7,520.78	23,108.66	106,953.83	83,845.17	21.6
	TOTAL RESTRICTED ASSETS	25.87	32,626.75	161,646.83	129,020.08	20.2
	TOTAL FUND EXPENDITURES	25.87	32,626.75	161,646.83	129,020.08	20.2
	NET REVENUE OVER EXPENDITURES	4,028.71	(4,172.08)	(38,846.83)	(34,674.75)	(10.7)

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

		TIF FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST INCOME</u>						
14-8010	TIF RE TAX RECEIVED	12,122.10	393,029.31	600,000.00	206,970.69	65.5
14-8011	INTEREST ON INVESTMENT	6,131.02	22,079.50	60,000.00	37,920.50	36.8
TOTAL INTEREST INCOME		18,253.12	415,108.81	660,000.00	244,891.19	62.9
TOTAL FUND REVENUE		18,253.12	415,108.81	660,000.00	244,891.19	62.9

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2025

		TIF FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TIF EXPENSES</u>						
14-6600-212	ADMINISTRATIVE EXPENSE	.00	1,907.10	10,500.00	8,592.90	18.2
14-6600-591	MISC EXPENSES	1,273.67	1,273.67	1,250,000.00	1,248,726.33	.1
TOTAL TIF EXPENSES		1,273.67	3,180.77	1,260,500.00	1,257,319.23	.3
TOTAL FUND EXPENDITURES		1,273.67	3,180.77	1,260,500.00	1,257,319.23	.3
NET REVENUE OVER EXPENDITURES		16,979.45	411,928.04	(600,500.00)	(1,012,428.04)	68.6

August 2025

General Fund - Streets and Maintenance			
Facility 250 S Halwood			
Loan Date: 12/31/11, Maturity Date: 6/30/30, Loan Amount: \$655,200.00			
Interest Rate: 7.25%, Semi-Annual P&I due 6/30 and 12/31			
Beginning Balance 5/1/2025		\$	255,548.00
Principal Paid Fiscal Year 2026:		\$	(22,911.79)
Interest Paid Fiscal Year 2026:	\$	7,015.21	
Current Balance:		<u>\$</u>	<u>232,636.21</u>
Remaining Debt Schedule			
	Principal	Interest	
Fiscal Year Ending 2026	\$ 23,593.43	\$ 6,333.57	
Fiscal Year Ending 2027	\$ 49,131.36	\$ 10,722.64	
Future	\$ 159,594.50	\$ 15,291.19	
Total:	<u>\$ 232,636.21</u>	<u>\$ 32,347.40</u>	
* rate change 3 year variable			

General Fund - IEPA Loan			
Wastewater Project: L17-5003			
Maturity Date 9/25/2034, Int Rate: 1.93%, Semi-Annual Payments			
Beginning Balance 5/1/2025		\$	526,576.79
Principal Paid Fiscal Year 2026:		\$	-
Interest Paid Fiscal Year 2026:	\$	-	
Current Balance:		<u>\$</u>	<u>526,576.79</u>
Remaining Debt Schedule			
Fiscal Year Ending 2026	\$ 51,028.88	\$ 9,917.90	
Fiscal Year Ending 2027	\$ 52,018.49	\$ 8,928.29	
Future	\$ 423,529.42	\$ 33,418.88	
Total:	<u>\$ 526,576.79</u>	<u>\$ 52,265.07</u>	

Town of Cortland
Restricted Assets
August 31, 2025

		Balance	Deposits	Expenditures	Balance
		8/1/2025	8/31/2025	8/31/2025	8/31/2025
<u>Customer Deposits</u>					
13-2010	AP	\$ -			\$ -
13-2020	Deferred Revenue	\$ -	-	-	-
13-2301	Occupany Deposits	\$ -	-		-
13-2355	Airport Road Security Deposits	\$ -	-	-	-
<u>Engineering Deposits</u>					
13-2316	DCUSD #428	\$ 51,668.29	\$ -	\$ -	\$ 51,668.29
<u>Land/Cash Contributions</u>					
13-2401	Cortland Fire Protection District	\$ 3,600.00	\$ 1,800.00		\$ 5,400.00
13-2405	Sycamore School District # 427	\$ 2,696.13	2,929.96		5,626.09
13-2406	#428 Schools	\$ 172,770.72	6,480.00		179,250.72
13-2407	Cortland Library	\$ 540.00	270.00		810.00
<u>Storm Sewer Escrow</u>					
13-2411	Neumann Homes Inc	\$ 52,821.55			\$ 52,821.55
<u>Capital Contributions #428 Schools</u>					
13-2432	DRH Cambridge - Richland Trails	\$ 294,581.72			\$ 294,581.72
<u>Library Building</u>					
13-2452	Library Building	\$ 22,244.64		\$ -	\$ 22,244.64
<u>Fire Department Building</u>					
13-2461	DRH Cambridge - Richland Trails	\$ -			\$ -
13-2462	Montalbano - Chestnut Grove	\$ -			\$ -
<u>WasteWater Irrigation Land Acquisition</u>					
13-2501	SSA # 4 Connection Fees	\$ 139,500.00	\$ 3,000.00	\$ -	\$ 142,500.00
13-2505	SSA # 8 Connection Fees	\$ -		-	\$ -
13-2551	Waste Water Irrigation Land Fee	\$ 103,000.00	1,000.00		\$ 104,000.00
<u>Cortland Events Committee</u>					
13-2900	Festival Parade	\$ -		\$ -	\$ -
13-2350	Road Improvements	\$ -			\$ -
13-2352	Administrative Fund	\$ 99,423.32		-	99,423.32
13-2354	Punch List Follow Up Items	\$ 12,072.46		-	12,072.46
<u>Capital Contributions - Town Use (By Purpose)</u>					
13-3100	McPhillips Park Improvements	\$ 13,961.76	\$ -	\$ -	\$ 13,961.76
13-4096	Town Services	\$ -	-	-	-
13-4167	Road Improvements - DC Trash Agreement	\$ 100,371.11	(3,273.75)		97,097.36
13-4168	Airport Road Property Rent	\$ (7,494.91)		(7,494.91)	-
13-4170	Airport Road Farm Rent	\$ 91,282.07		7,520.78	83,761.29
13-4161	Parks Improvements	\$ 256.00		-	256.00
13-4171	Park Development Fees	\$ 10,200.00	200.00	-	10,400.00
13-4201	Public Works Facility	\$ 23,717.61		-	23,717.61
13-4202	Police Facility	\$ 19,346.12		-	19,346.12
13-4203	Emergency Siren	\$ 3,181.75		-	3,181.75
13-4204	Town Hall	\$ 41,642.61		-	41,642.61
13-4205	Sports Complex	\$ 182,756.69		-	182,756.69
13-4206	Capital Improvements	\$ 307,258.08	7,128.33	-	314,386.41
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	\$ -	-	-	-
		\$ 946,144.38	\$ 4,054.58	\$ 25.87	\$ 950,173.09
"FUND BAL"		\$ 947,722.27			
Reserve for McPhillips		\$ -			
YTD Revs over Exps		\$ (4,172.08)			
Fund Equity		\$ 943,550.19			
			Total Assets	\$	1,913,948.98
			Total Liabilities & Equity	\$	1,913,948.98
Account Interest		\$ 7,128.33		\$	-
13-8011					
* Account Interest posted to Capital Improvements					

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

	Beginning Balance	Receipts/ Transfers In	Dividends/ Interest	Expenditures/ Transfers Out	Ending Balance
SSA #1 Special Tax Refunding Bonds 2017					
Bond & Interest Fund	\$ 274,090.95	\$ 11,703.94	\$ 854.53		286,649.42
2017 Reserve Fund	\$ 358,472.85	-	1,121.56	6,530.91	353,063.50
Special Redemption Account	\$ 140.62		0.31		140.93
Special Reserve Fund 2017	\$ 40,612.76		127.02	739.78	40,000.00
Administrative Expense Fund	\$ 15,649.60	-	48.98		15,698.58
Total SSA #1 Refunding Bonds	\$ 688,966.78	\$ 11,703.94	\$ 2,152.40	\$ 7,270.69	\$ 695,552.43
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	\$ 172,124.35	\$ 1,135.70	\$ 613.90		\$ 173,873.95
Reserve Fund	\$ 171,835.57		614.96		172,450.53
Improvement Fund	\$ -				-
Administrative Expense Fund	\$ 33,063.05		124.22	-	33,187.27
Total SSA #9	\$ 377,022.97	\$ 1,135.70	\$ 1,353.08	\$ -	\$ 379,511.75
Total All SSA	1,065,989.75	12,839.64	3,505.48	7,270.69	1,075,064.18