

Town of Cortland

Cash Summaries

Month Ending:

December 31, 2025

	<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	\$ 130,729.29	\$ 968,975.93	\$ 2,010,901.28	\$ 3,504,069.39	\$ 1,653,543.39	\$ 1,901,473.04	\$ 1,921,484.38	\$ 12,091,176.70
Revenue over Expenses:	\$ 537,212.45	\$ 20,529.01	\$ (663,028.20)	\$ (9,924.07)	\$ (32,632.19)	\$ (2,975.35)	\$ (235,279.66)	\$ (386,098.01)
Receivables								
Prev month	\$ 73,894.48	\$ -	\$ 24,051.14	\$ 30,537.33	\$ 30,421.72	\$ -	\$ -	\$ 158,904.67
Current month	81,077.81	-	24,051.14	14,680.79	18,548.47	-	-	138,358.21
Change in receivables	\$ (7,183.33)	\$ -	\$ -	\$ 15,856.54	\$ 11,873.25	\$ -	\$ -	\$ 20,546.46
Less: non-expense AJE for Audit		\$ -				\$ -	\$ -	\$ -
Payables								
Prev month	\$ 30,485.57	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ 974,162.68	\$ -	\$ 1,764,064.63
Current month	\$ 22,557.76	\$ -	\$ 23,315.82	\$ 614,771.05	\$ 121,329.51	\$ 985,252.68	\$ -	\$ 1,767,226.82
Change in Payables	\$ (7,927.81)	\$ -	\$ -	\$ -	\$ -	\$ 11,090.00	\$ -	\$ 3,162.19
Ending Cash	\$ 652,830.60	\$ 989,504.94	\$ 1,347,873.08	\$ 3,510,001.86	\$ 1,632,784.45	\$ 1,909,587.69	\$ 1,686,204.72	\$ 11,728,787.34
Per Cash								
Trial Balance:	\$ 652,830.60	\$ 989,504.94	\$ 1,347,873.08	\$ 3,510,001.86	\$ 1,632,784.45	\$ 1,909,587.69	\$ 1,686,204.72	\$ 11,728,787.34

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	962.00	3,624.47	6,500.00	2,875.53	55.8
TOTAL FINES & FORFEITURES	962.00	3,624.47	6,500.00	2,875.53	55.8
<u>ROAD & BRIDGE TAX</u>					
01-4071 ROAD & BRIDGE TAX REV	.00	15,135.11	17,500.00	2,364.89	86.5
TOTAL ROAD & BRIDGE TAX	.00	15,135.11	17,500.00	2,364.89	86.5
<u>BUILDING & ZONING PERMITS</u>					
01-4081 BUILDING & ZONING PERMITS	.00	250.00	60,000.00	59,750.00	.4
01-4082 ZONING PERMITS	125.00	3,200.00	.00	(3,200.00)	.0
01-4083 BUILDING PERMITS	3,025.00	51,358.96	.00	(51,358.96)	.0
01-4084 SITE GRADING PLAN REVIEW	200.00	3,900.00	.00	(3,900.00)	.0
TOTAL BUILDING & ZONING PERMITS	3,350.00	58,708.96	60,000.00	1,291.04	97.9
<u>LAND/CASH REVENUE</u>					
01-4099 LAND/CASH - TOWN SERVICES	700.00	9,100.00	.00	(9,100.00)	.0
TOTAL LAND/CASH REVENUE	700.00	9,100.00	.00	(9,100.00)	.0
<u>INCOME TAX REVENUE</u>					
01-4101 STATE INCOME TAX REVENUE	44,420.53	527,863.23	740,000.00	212,136.77	71.3
TOTAL INCOME TAX REVENUE	44,420.53	527,863.23	740,000.00	212,136.77	71.3

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SALES TAX</u>					
01-4122 SALES TAX	31,615.00	167,165.96	320,000.00	152,834.04	52.2
01-4123 LOCAL USE TAX	3,214.59	22,064.76	220,000.00	197,935.24	10.0
TOTAL SALES TAX	34,829.59	189,230.72	540,000.00	350,769.28	35.0
<u>REPLACEMENT TAX - STATE</u>					
01-4141 REPLACEMENT TAX - STATE	231.20	1,244.37	2,375.00	1,130.63	52.4
01-4142 VIDEO GAMING TAX - STATE	2,151.79	12,942.06	25,000.00	12,057.94	51.8
01-4143 CANNABIS USE TAX - STATE	393.19	3,729.66	6,500.00	2,770.34	57.4
TOTAL REPLACEMENT TAX - STATE	2,776.18	17,916.09	33,875.00	15,958.91	52.9
<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	.00	200.00	300.00	100.00	66.7
TOTAL DONATIONS	.00	200.00	300.00	100.00	66.7
<u>FRANCHISE FEES</u>					
01-4181 FRANCHISE FEES	.00	2,975.13	30,000.00	27,024.87	9.9
TOTAL FRANCHISE FEES	.00	2,975.13	30,000.00	27,024.87	9.9
<u>SIMPLIFIED TELECOM TAX (IMF)</u>					
01-4201 SIMPLIFIED TELECOMM TAX (IMF)	526.51	3,299.57	6,000.00	2,700.43	55.0
TOTAL SIMPLIFIED TELECOM TAX (IMF)	526.51	3,299.57	6,000.00	2,700.43	55.0

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	50.17	2,677.05	.00	(2,677.05)	.0
TOTAL REIMBURSEMENTS	50.17	2,677.05	1,000.00	(1,677.05)	267.7
<u>MISCELLANEOUS REVENUE</u>					
01-4990 MISC REV PD REPORTS	.00	85.00	.00	(85.00)	.0
01-4991 MISC REVENUE	34.00	955.58	1,000.00	44.42	95.6
01-4996 BUSINESS LICENSES	600.00	1,050.00	1,200.00	150.00	87.5
TOTAL MISCELLANEOUS REVENUE	634.00	2,090.58	2,200.00	109.42	95.0
<u>INTEREST ON INVESTMENT</u>					
01-8011 INTEREST ON INVESTMENT	2,005.52	6,135.39	24,000.00	17,864.61	25.6
TOTAL INTEREST ON INVESTMENT	2,005.52	6,135.39	24,000.00	17,864.61	25.6
<u>TRANSFERS FROM OTHER FUNDS</u>					
01-8101 TRANSFERS FROM OTHER FUNDS	705,832.00	705,832.00	765,686.00	59,854.00	92.2
TOTAL TRANSFERS FROM OTHER FUNDS	705,832.00	705,832.00	765,686.00	59,854.00	92.2
TOTAL FUND REVENUE	796,086.50	2,392,655.83	3,060,711.00	668,055.17	78.2

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
01-6000-110 SALARIES - ELECTED OFFICIALS	9,734.29	81,917.70	128,100.00	46,182.30	64.0
01-6000-119 SALARIES - CLERICAL WORKERS	10,147.55	43,412.74	59,500.00	16,087.26	73.0
01-6000-131 EMPLOYEE HEALTH INSURANCE	2,751.14	27,950.80	30,600.00	2,649.20	91.3
01-6000-133 IMRF CONTRIBUTION	1,456.28	8,495.65	12,200.00	3,704.35	69.6
01-6000-134 EMPLOYEE INOCULATIONS	.00	.00	1,000.00	1,000.00	.0
01-6000-193 PAYROLL TAXES	1,455.81	9,567.69	13,500.00	3,932.31	70.9
01-6000-211 LEGAL EXPENSE	182.28	14,671.19	40,000.00	25,328.81	36.7
01-6000-214 AUDIT & ACCOUNTING FEES	9,991.14	87,457.98	127,000.00	39,542.02	68.9
01-6000-312 OFFICE SUPPLIES	463.52	3,665.17	5,000.00	1,334.83	73.3
01-6000-313 POSTAGE	.00	404.07	1,800.00	1,395.93	22.5
01-6000-314 TELEPHONE	337.01	11,167.20	14,500.00	3,332.80	77.0
01-6000-315 COPIES & PRINTING	.00	330.00	.00	(330.00)	.0
01-6000-318 ADVERTISING	282.42	1,536.64	.00	(1,536.64)	.0
01-6000-321 DUES & SUBSCRIPTIONS	1,989.38	9,239.18	25,000.00	15,760.82	37.0
01-6000-331 TRAVEL & TRAINING	469.05	3,370.50	8,500.00	5,129.50	39.7
01-6000-351 OFFICE EQUIP & MAINT	7,100.41	24,164.41	25,000.00	835.59	96.7
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	130.00	1,600.00	1,600.00	.00	100.0
01-6000-812 CAP OUTLAY: EQUIP & FURN	.00	3,240.00	4,400.00	1,160.00	73.6
TOTAL ADMINISTRATION	46,490.28	369,777.28	545,725.00	175,947.72	67.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-6100-118 SALARIES - MAINT WORKERS	24,391.04	168,121.78	255,325.00	87,203.22	65.9
01-6100-131 EMPLOYEE HEALTH INSURANCE	3,725.78	28,636.52	56,150.00	27,513.48	51.0
01-6100-133 IMRF CONTRIBUTION	2,207.39	14,498.87	22,385.00	7,886.13	64.8
01-6100-193 PAYROLL TAXES	1,865.94	12,861.55	18,920.00	6,058.45	68.0
01-6100-197 DRUG/ALCOHOL PROGRAMS	.00	715.00	800.00	85.00	89.4
01-6100-198 UNIFORMS	443.74	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	238.78	22,260.12	36,500.00	14,239.88	61.0
01-6100-220 ROAD SALT	32,708.61	32,708.61	35,000.00	2,291.39	93.5
01-6100-221 ROAD SIGNS	.00	3,548.60	9,000.00	5,451.40	39.4
01-6100-222 RAILROAD CROSSING MAINTENANCE	.00	722.70	1,000.00	277.30	72.3
01-6100-224 STREET REPAIR MATERIALS	.00	1,739.25	24,000.00	22,260.75	7.3
01-6100-226 TOOLS AND HARDWARE	.00	2,974.90	3,000.00	25.10	99.2
01-6100-227 SMALL EQUIPMENT PURCHASES	.00	.00	10,000.00	10,000.00	.0
01-6100-232 MAINTENANCE TOWN GARAGE	1,343.25	5,942.41	6,000.00	57.59	99.0
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.	2,694.26	25,177.05	40,000.00	14,822.95	62.9
01-6100-242 TOWN HALL MAINTENANCE	498.43	10,235.31	6,000.00	(4,235.31)	170.6
01-6100-245 EQUIPMENT RENTAL	2,800.00	4,900.00	20,000.00	15,100.00	24.5
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	223.92	2,426.23	4,500.00	2,073.77	53.9
01-6100-316 UTILITIES	152.04	2,950.36	8,000.00	5,049.64	36.9
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	4,061.22	13,435.42	25,000.00	11,564.58	53.7
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	.00	465.00	500.00	35.00	93.0
01-6100-592 CEMETERY EXPENSE	.00	.00	2,000.00	2,000.00	.0
01-6100-611 PRINCIPAL PAYMENTS	23,434.90	46,346.69	46,565.00	218.31	99.5
01-6100-621 INTEREST EXPENSE	6,492.10	13,507.31	13,289.00	(218.31)	101.6
01-6100-811 CAP OUTLAY: CONSTRUCT	.00	20,533.74	82,282.00	61,748.26	25.0
TOTAL PUBLIC WORKS	107,281.40	480,634.50	830,316.00	349,681.50	57.9

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
01-6200-114 SALARIES - REGULAR	56,943.96	460,205.42	653,100.00	192,894.58	70.5
01-6200-115 SALARIES - SPECIAL ASSIGNMENT	7,781.42	70,725.27	94,200.00	23,474.73	75.1
01-6200-116 SALARIES - OVERTIME	.00	733.84	.00	(733.84)	.0
01-6200-131 EMPLOYEE HEALTH INS	7,400.00	67,090.29	110,100.00	43,009.71	60.9
01-6200-133 IMRF CONTRIBUTION	5,051.79	44,692.71	59,500.00	14,807.29	75.1
01-6200-193 PAYROLL TAXES	4,817.51	39,483.86	58,350.00	18,866.14	67.7
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	131.25	2,406.25	3,500.00	1,093.75	68.8
01-6200-240 EQUIPMENT PURCHASES & MAINT	211.13	6,908.41	12,500.00	5,591.59	55.3
01-6200-241 VEHICLE MAINTENANCE	63.00	13,912.01	10,000.00	(3,912.01)	139.1
01-6200-242 OFFICE MAINTENANCE	.00	392.97	2,000.00	1,607.03	19.7
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	.00	716.39	1,500.00	783.61	47.8
01-6200-313 POSTAGE	.00	143.89	250.00	106.11	57.6
01-6200-314 TELEPHONE	667.08	8,156.26	15,500.00	7,343.74	52.6
01-6200-315 COPIES & PRINTING	67.52	738.85	2,000.00	1,261.15	36.9
01-6200-316 UTILITIES	.00	485.98	2,500.00	2,014.02	19.4
01-6200-317 BUSINESS FORMS EXPENSE	.00	60.00	2,500.00	2,440.00	2.4
01-6200-321 DUES & SUBSCRIPTIONS	2,402.41	17,166.46	40,000.00	22,833.54	42.9
01-6200-331 TRAVEL & TRAINING	.00	4,331.02	10,000.00	5,668.98	43.3
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	2,238.62	10,584.87	18,000.00	7,415.13	58.8
01-6200-421 COMMUNITY PROGRAMS	727.00	1,832.78	1,500.00	(332.78)	122.2
01-6200-511 INSURANCE EXP	.00	33,720.46	39,600.00	5,879.54	85.2
01-6200-512 LEGAL - UNION	.00	43.75	.00	(43.75)	.0
01-6200-550 TECHNOLOGY UPGRADES	.00	360.00	5,000.00	4,640.00	7.2
01-6200-591 MISC EXPENSE	55.00	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	88,557.69	862,349.75	1,330,050.00	467,700.25	64.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING & ZONING</u>					
01-6300-118 SALARIES - CODE OFFICIAL	1,533.60	28,158.80	35,000.00	6,841.20	80.5
01-6300-120 SALARIES - ENGINEER	11,092.30	94,155.41	144,205.00	50,049.59	65.3
01-6300-131 EMPLOYEE HEALTH/LIFE	15.42	131.07	205.00	73.93	63.9
01-6300-133 EMPLOYER IMRF	.00	7,133.32	13,055.00	5,921.68	54.6
01-6300-193 PAYROLL TAXES	965.88	9,357.07	11,035.00	1,677.93	84.8
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.	1,323.00	1,644.29	4,000.00	2,355.71	41.1
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	1,784.28	2,275.00	490.72	78.4
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	1,098.00	1,971.22	6,000.00	4,028.78	32.9
01-6300-371 GASOLINE	330.57	1,292.27	3,000.00	1,707.73	43.1
01-6300-511 INSURANCE EXP	.00	377.50	1,025.00	647.50	36.8
01-6300-811 CAPITAL OUTLAY	.00	24,900.00	537,000.00	512,100.00	4.6
TOTAL ENGINEERING & ZONING	16,544.68	174,639.78	801,900.00	627,260.22	21.8
TOTAL FUND EXPENDITURES	258,874.05	1,887,401.31	3,507,991.00	1,620,589.69	53.8
NET REVENUE OVER EXPENDITURES	537,212.45	505,254.52	(447,280.00)	(952,534.52)	113.0

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

MOTOR FUEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MOTOR FUEL TAX REVENUES</u>					
02-4011 MFT APPROPRIATION	17,163.91	119,194.54	200,000.00	80,805.46	59.6
TOTAL MOTOR FUEL TAX REVENUES	17,163.91	119,194.54	200,000.00	80,805.46	59.6
<u>INTEREST ON INVESTMENT</u>					
02-8011 INTEREST ON INVESTMENT	3,365.10	27,094.35	35,000.00	7,905.65	77.4
TOTAL INTEREST ON INVESTMENT	3,365.10	27,094.35	35,000.00	7,905.65	77.4
TOTAL FUND REVENUE	20,529.01	146,288.89	235,000.00	88,711.11	62.3

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 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	47,475.35	65,000.00	17,524.65	73.0
02-6400-370 GENERAL MAINTENANCE	.00	.00	150,000.00	150,000.00	.0
TOTAL MOTOR FUEL EXPENSES	<u>.00</u>	<u>47,475.35</u>	<u>215,000.00</u>	<u>167,524.65</u>	<u>22.1</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>47,475.35</u>	<u>215,000.00</u>	<u>167,524.65</u>	<u>22.1</u>
NET REVENUE OVER EXPENDITURES	<u>20,529.01</u>	<u>98,813.54</u>	<u>20,000.00</u>	<u>(78,813.54)</u>	<u>494.1</u>

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>ELECTRICITY</u>						
03-4011	UTILITY TAX - ELECTRICITY	5,749.01	57,511.54	85,000.00	27,488.46	67.7
	TOTAL ELECTRICITY	5,749.01	57,511.54	85,000.00	27,488.46	67.7
<u>GAS</u>						
03-4021	UTILITY TAX - GAS	4,866.22	26,207.07	40,000.00	13,792.93	65.5
	TOTAL GAS	4,866.22	26,207.07	40,000.00	13,792.93	65.5
<u>TELEPHONE</u>						
03-4031	SIMPLIFIED TELECOMM TAX (UT)	1,855.91	11,608.72	17,000.00	5,391.28	68.3
	TOTAL TELEPHONE	1,855.91	11,608.72	17,000.00	5,391.28	68.3
<u>SALES TAX</u>						
03-4041	NON HOME RULE SALES TAX	26,507.68	134,253.46	185,000.00	50,746.54	72.6
	TOTAL SALES TAX	26,507.68	134,253.46	185,000.00	50,746.54	72.6
<u>MISCELLANEOUS REVENUE</u>						
03-4991	MISCELLANEOUS INCOME	.00	.00	250.00	250.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	250.00	250.00	.0
<u>INTEREST ON INVESTMENTS</u>						
03-8011	INTEREST ON INVESTMENTS	4,557.21	52,220.54	50,000.00	(2,220.54)	104.4
	TOTAL INTEREST ON INVESTMENTS	4,557.21	52,220.54	50,000.00	(2,220.54)	104.4
<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	43,536.03	281,801.33	452,250.00	170,448.67	62.3

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPR EXPENSES</u>					
03-6500-726 DONATIONS- COMMUNITY AGENCIES	500.00	1,000.00	3,000.00	2,000.00	33.3
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
03-6500-837 EMERGENCY PREPAREDNESS	.00	1,650.02	.00	(1,650.02)	.0
03-6500-840 HOLIDAY DECORATIONS	232.23	6,972.03	15,000.00	8,027.97	46.5
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	705,832.00	705,832.00	705,832.00	.00	100.0
TOTAL CAPITAL IMPR EXPENSES	706,564.23	744,191.88	1,349,686.00	605,494.12	55.1
TOTAL FUND EXPENDITURES	706,564.23	744,191.88	1,349,686.00	605,494.12	55.1
NET REVENUE OVER EXPENDITURES	(663,028.20)	(462,390.55)	(897,436.00)	(435,045.45)	(51.5)

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	199.98	289,195.51	572,000.00	282,804.49	50.6
TOTAL SERVICE FEES	199.98	305,195.51	590,000.00	284,804.49	51.7
<u>LATE CHARGES</u>					
06-4021 LATE CHARGES	(140.00)	14,665.58	24,400.00	9,734.42	60.1
TOTAL LATE CHARGES	(140.00)	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	7,000.00	84,000.00	75,000.00	(9,000.00)	112.0
TOTAL PERMITS	7,000.00	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	11,986.59	95,220.37	125,000.00	29,779.63	76.2
TOTAL INTEREST ON INVESTMENT	11,986.59	95,220.37	125,000.00	29,779.63	76.2
<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	19,046.57	499,081.51	852,520.00	353,438.49	58.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM EXPENSES</u>					
06-7300-118 SALARIES: MAINT WORKERS	8,018.89	60,104.15	105,000.00	44,895.85	57.2
06-7300-131 EMPLOYEE HEALTH INSURANCE	935.76	7,607.38	13,665.00	6,057.62	55.7
06-7300-133 IMRF CONTRIBUTION	725.72	5,439.43	8,300.00	2,860.57	65.5
06-7300-193 PAYROLL TAXES	613.46	4,598.02	7,000.00	2,401.98	65.7
06-7300-198 UNIFORMS	24.44	273.21	1,500.00	1,226.79	18.2
06-7300-211 LEGAL/COLLECTION EXPENSE	2,782.50	7,866.25	1,000.00	(6,866.25)	786.6
06-7300-212 ENGINEERING EXPENSE	.00	.00	2,500.00	2,500.00	.0
06-7300-213 OTHER CONSULTING FEES	1,563.54	10,944.78	16,550.00	5,605.22	66.1
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	11,948.50	54,424.98	130,000.00	75,575.02	41.9
06-7300-241 M&O: VEH & EQUIP	88.00	3,904.68	8,000.00	4,095.32	48.8
06-7300-243 M&O: SEWER PLANT	799.03	16,704.78	40,000.00	23,295.22	41.8
06-7300-311 OFFICE EXPENSE	1,093.11	13,280.41	8,000.00	(5,280.41)	166.0
06-7300-312 ANNUAL PERMIT FEES	.00	7,500.00	10,500.00	3,000.00	71.4
06-7300-313 TRAINING	.00	623.60	4,000.00	3,376.40	15.6
06-7300-314 TELEPHONE	69.39	632.93	5,000.00	4,367.07	12.7
06-7300-345 WASTEWATER TESTING	.00	1,703.40	18,000.00	16,296.60	9.5
06-7300-371 GAS & PETROLEUM	308.30	1,116.02	2,200.00	1,083.98	50.7
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	28,970.64	236,004.41	530,965.00	294,960.59	44.5
TOTAL FUND EXPENDITURES	28,970.64	236,004.41	530,965.00	294,960.59	44.5
NET REVENUE OVER EXPENDITURES	(9,924.07)	263,077.10	321,555.00	58,477.90	81.8

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SERVICE FEES</u>					
07-4011 SERVICE FEES	66.83	281,493.99	530,000.00	248,506.01	53.1
TOTAL SERVICE FEES	66.83	281,493.99	530,000.00	248,506.01	53.1
<u>LATE CHARGES</u>					
07-4021 LATE CHARGES	(6.05)	794.14	2,500.00	1,705.86	31.8
TOTAL LATE CHARGES	(6.05)	794.14	2,500.00	1,705.86	31.8
<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	7,000.00	88,800.00	90,000.00	1,200.00	98.7
TOTAL PERMITS	7,000.00	88,800.00	90,000.00	1,200.00	98.7
<u>METER SALES</u>					
07-4301 METER SALES	600.00	3,000.00	5,000.00	2,000.00	60.0
TOTAL METER SALES	600.00	3,000.00	5,000.00	2,000.00	60.0
<u>MISCELLANEOUS REVENUE</u>					
07-4991 MISC INCOME	35.00	435.00	2,000.00	1,565.00	21.8
TOTAL MISCELLANEOUS REVENUE	35.00	435.00	2,000.00	1,565.00	21.8
<u>INTEREST ON INVESTMENT</u>					
07-8011 INTEREST ON INVESTMENT	5,479.97	44,967.54	60,000.00	15,032.46	75.0
TOTAL INTEREST ON INVESTMENT	5,479.97	44,967.54	60,000.00	15,032.46	75.0

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	2,170.00	3,720.00	1,550.00	58.3
TOTAL LEASE INCOME	310.00	2,170.00	3,720.00	1,550.00	58.3
TOTAL FUND REVENUE	13,485.75	421,785.67	693,370.00	271,584.33	60.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER SYSTEM EXPENSES</u>					
07-7400-118 SALARIES: MAINT WORKERS	12,028.39	90,156.27	146,000.00	55,843.73	61.8
07-7400-131 EMPLOYEE HEALTH INSURANCE	1,403.68	11,411.40	20,500.00	9,088.60	55.7
07-7400-133 IMRF CONTRIBUTION	1,088.56	8,159.13	13,000.00	4,840.87	62.8
07-7400-134 PENSION EXPENSE	.00	.00	850.00	850.00	.0
07-7400-193 PAYROLL TAXES	920.15	6,896.80	12,500.00	5,603.20	55.2
07-7400-198 UNIFORMS	313.57	413.55	900.00	486.45	46.0
07-7400-213 OTHER CONSULTING FEES	2,345.32	16,417.24	24,800.00	8,382.76	66.2
07-7400-214 AUDIT FEES	.00	4,000.00	4,000.00	.00	100.0
07-7400-221 UTILITIES	7,201.29	60,749.23	90,000.00	29,250.77	67.5
07-7400-222 RADIUM REMOVAL PROCESSING	9,658.33	77,266.64	116,510.00	39,243.36	66.3
07-7400-241 M&O: VEH & EQUIP	.00	4,109.26	8,000.00	3,890.74	51.4
07-7400-243 M&O: WELL SYSTEM	2,535.41	19,782.15	30,000.00	10,217.85	65.9
07-7400-311 OFFICE EXPENSE	1,093.12	8,535.24	22,000.00	13,464.76	38.8
07-7400-314 TELEPHONE	114.48	929.48	1,800.00	870.52	51.6
07-7400-331 TRAVEL & TRAINING	.00	2,147.95	5,000.00	2,852.05	43.0
07-7400-341 METER PURCHASES & SUPPLIES	.00	6,302.88	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	1,097.24	14,516.21	25,000.00	10,483.79	58.1
07-7400-346 TOOLS	299.00	299.00	1,500.00	1,201.00	19.9
07-7400-371 GAS & PETROLEUM	719.40	2,604.18	6,500.00	3,895.82	40.1
07-7400-511 INSURANCE EXPENSE	.00	8,451.77	4,000.00	(4,451.77)	211.3
07-7400-531 REAL ESTATE TAXES	.00	.00	125.00	125.00	.0
07-7400-811 CAP OUTLAY: CONSTRUCT	5,300.00	7,890.91	120,000.00	112,109.09	6.6
TOTAL WATER SYSTEM EXPENSES	46,117.94	351,039.29	671,485.00	320,445.71	52.3
TOTAL FUND EXPENDITURES	46,117.94	351,039.29	671,485.00	320,445.71	52.3
NET REVENUE OVER EXPENDITURES	(32,632.19)	70,746.38	21,885.00	(48,861.38)	323.3

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

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	6,492.72	54,419.42	80,000.00	25,580.58	68.0
TOTAL INTEREST	6,492.72	54,419.42	80,000.00	25,580.58	68.0
TOTAL FUND REVENUE	6,492.72	61,673.17	122,800.00	61,126.83	50.2

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 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	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	9,468.07	70,565.42	106,953.83	36,388.41	66.0
TOTAL RESTRICTED ASSETS	9,468.07	85,060.43	161,646.83	76,586.40	52.6
TOTAL FUND EXPENDITURES	9,468.07	85,060.43	161,646.83	76,586.40	52.6
NET REVENUE OVER EXPENDITURES	(2,975.35)	(23,387.26)	(38,846.83)	(15,459.57)	(60.2)

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

		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	5,630.98	47,440.14	60,000.00	12,559.86	79.1
	TOTAL INTEREST INCOME	<u>5,630.98</u>	<u>740,684.17</u>	<u>660,000.00</u>	<u>(80,684.17)</u>	<u>112.2</u>
	TOTAL FUND REVENUE	<u>5,630.98</u>	<u>740,684.17</u>	<u>660,000.00</u>	<u>(80,684.17)</u>	<u>112.2</u>

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2025

TIF FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TIF EXPENSES</u>					
14-6600-212 ADMINISTRATIVE EXPENSE	240,910.64	242,817.74	10,500.00	(232,317.74)	2312.6
14-6600-591 MISC EXPENSES	.00	96,273.67	1,250,000.00	1,153,726.33	7.7
TOTAL TIF EXPENSES	<u>240,910.64</u>	<u>339,091.41</u>	<u>1,260,500.00</u>	<u>921,408.59</u>	<u>26.9</u>
TOTAL FUND EXPENDITURES	<u>240,910.64</u>	<u>339,091.41</u>	<u>1,260,500.00</u>	<u>921,408.59</u>	<u>26.9</u>
NET REVENUE OVER EXPENDITURES	<u>(235,279.66)</u>	<u>401,592.76</u>	<u>(600,500.00)</u>	<u>(1,002,092.76)</u>	<u>66.9</u>

December 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:		\$ (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
December 31, 2025**

	Balance 12/1/2025	Deposits 12/31/2025	Expenditures 12/31/2025	Balance 12/31/2025
<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	\$ 2,100.00	\$ 600.00		\$ 2,700.00
13-2405 Sycamore School District # 427	\$ 1,464.98			1,464.98
13-2406 #428 Schools	\$ 188,970.72	2,363.69		191,334.41
13-2407 Cortland Library	\$ 315.00	90.00		405.00
<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	\$ 8,036.31		\$ 302,618.03
<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	\$ 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
<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	\$ 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	\$ 45,772.60		9,468.07	36,304.53
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	\$ 334,258.44	6,492.72		340,751.16
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	\$ -	-	-	-
	\$ 933,933.26	\$ 6,492.72	\$ 9,468.07	\$ 930,957.91
	"FUND BAL" \$ 947,722.27			
	Reserve for McPhillips \$ -			
	YTD Revs over Exps \$ (23,387.26)			
	Fund Equity \$ 924,335.01			
			Total Assets \$ 1,909,587.69	
			Total Liabilities & Equity \$ 1,909,587.69	
Account Interest	\$ 6,492.72			\$ -
13-8011				
* Account Interest posted to Capital Improvements				

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

	Beginning Balance	Receipts/ Transfers In	Dividends/ Interest	Expenditures/ Transfers Out	Ending Balance
SSA #1 Special Tax Refunding Bonds 2017					
Bond & Interest Fund	\$ 439,499.10	\$ -	\$ 1,175.02	\$ 21,708.29	418,965.83
2017 Reserve Fund	\$ 356,266.14	-	978.72	-	357,244.86
Special Redemption Account	\$ 141.85		0.30		142.15
Special Reserve Fund 2017	\$ 40,362.82		110.94	-	40,473.76
Administrative Expense Fund	\$ 6,688.70	21,708.29	18.34	3,052.70	25,362.63
Total SSA #1 Refunding Bonds	\$ 842,958.61	\$ 21,708.29	\$ 2,283.32	\$ 24,760.99	\$ 842,189.23
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	\$ 188,287.51	\$ -	\$ 604.62	\$ 13,000.00	\$ 175,892.13
Reserve Fund	\$ 208,487.00	-	651.90		209,138.90
Improvement Fund	\$ -				-
Administrative Expense Fund	\$ 25,270.45	13,000.00	80.81	-	38,351.26
Total SSA #9	\$ 422,044.96	\$ 13,000.00	\$ 1,337.33	\$ 13,000.00	\$ 423,382.29
Total All SSA	1,265,003.57	34,708.29	3,620.65	37,760.99	1,265,571.52

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
12/12/25	44993	AMAZON CAPITAL SERVICES	111825 CHRISTMAS LIGHTS	111-1833250-	03-6500-840	HOLIDAY DECORATIONS	62.58
12/12/25	44993	AMAZON CAPITAL SERVICES	112125 CHRISTMAS LIGHTS	111-3684997-	03-6500-840	HOLIDAY DECORATIONS	102.15
12/12/25	44993	AMAZON CAPITAL SERVICES	111725 CLOTHING ALLOWANCE-T LAN	111-6103575-	01-6100-198	UNIFORMS	251.74
12/12/25	44993	AMAZON CAPITAL SERVICES	111725 CLOTHING ALLOWANCE-T PIT	111-6103575-	01-6100-198	UNIFORMS	192.00
12/12/25	44993	AMAZON CAPITAL SERVICES	111725 CLOTHING ALLOWANCE-V FIO	111-6103575-	07-7400-198	UNIFORMS	49.95
12/12/25	44993	AMAZON CAPITAL SERVICES	111725 CLOTHING ALLOWANCE-J LEM	111-6103575-	06-7300-198	UNIFORMS	24.44
12/12/25	44993	AMAZON CAPITAL SERVICES	111725 CLOTHING ALLOWANCE-J SU	111-6103575-	07-7400-198	UNIFORMS	130.35
12/12/25	44993	AMAZON CAPITAL SERVICES	111705 WIRELESS TRANSMITTERS, R	111-6103575-	01-6100-241	VEHICLE & EQUIPMENT MAINT.	114.80
12/12/25	44993	AMAZON CAPITAL SERVICES	111825 CHRISTMAS LIGHTS	111-9283788-	03-6500-840	HOLIDAY DECORATIONS	67.50
12/12/25	44993	AMAZON CAPITAL SERVICES	110425 USB FLASH DRIVE	113-1252035	01-6200-240	EQUIPMENT PURCHASES & MAINT	38.69
12/12/25	44993	AMAZON CAPITAL SERVICES	111225 UNIFORM ALLOWANCE-V FIOR	113-1252035	07-7400-198	UNIFORMS	133.27
12/12/25	44993	AMAZON CAPITAL SERVICES	112025 RUBBER STAMP, LABEL MAKE	113-2780192	01-6000-312	OFFICE SUPPLIES	39.09
12/12/25	44994	AT&T MOBILITY	112525 WIRELESS ACCT#2872972642	2872972642	01-6200-314	TELEPHONE	557.68
12/12/25	44995	BELLE TIRE	120425 '15 FORD INTRCPT	47032750	01-6300-241	VEHICLE & EQUIPMENT MAINT.	1,323.00
12/12/25	44996	CASELLE LLC	120425 SEMI-ANNUAL MAINTENANCE	INV-14336	06-7300-311	OFFICE EXPENSE	814.59
12/12/25	44996	CASELLE LLC	120425 SEMI-ANNUAL MAINTENANCE	INV-14336	06-1350	PREPAID INSURANCE	407.29
12/12/25	44996	CASELLE LLC	120425 SEMI-ANNUAL MAINTENANCE	INV-14336	07-7400-311	OFFICE EXPENSE	814.59
12/12/25	44996	CASELLE LLC	120425 SEMI-ANNUAL MAINTENANCE	INV-14336	07-1350	PREPAID INSURANCE	407.29
12/12/25	44996	CASELLE LLC	120425 SEMI-ANNUAL MAINTENANCE	INV-14336	01-6000-351	OFFICE EQUIP & MAINT	6,541.93
12/12/25	44996	CASELLE LLC	120425 SEMI-ANNUAL MAINTENANCE	INV-14336	01-6300-351	OFFICE EXPENSE	1,098.00
12/12/25	44996	CASELLE LLC	120425 SEMI-ANNUAL MAINTENANCE	INV-14336	01-1350	PREPAIDS	3,819.96
12/12/25	44997	COMED	112225 ACCT#1257391222	112225-3912	01-6100-219	ELECTRIC - STREET LIGHTS	140.65
12/12/25	44998	COMED	112625 ACCT#8834093000	112625-0930	01-6100-316	UTILITIES	42.46
12/12/25	44999	COMED	112625 ACCT#2884133000	112625-1330	01-6100-316	UTILITIES	37.67
12/12/25	45000	COMED	112625 ACCT#4226364000	112625-3640	01-6100-219	ELECTRIC - STREET LIGHTS	80.16
12/12/25	45001	COMED	112625 ACCT#9332732000	112625-7320	01-6100-316	UTILITIES	30.07
12/12/25	45002	COMED	112625 ACCT#1518843000	112625-8430	01-6100-219	ELECTRIC - STREET LIGHTS	17.97
12/12/25	45003	COMED	112625 ACCT#7752852000	112625-8520	01-6100-316	UTILITIES	41.84
12/12/25	45004	COMED	120125 ACCT#2834093000	120125-0930	06-7300-221	UTILITIES	671.11
12/12/25	45005	COMED	120125 ACCT#9931174000	120125-1740	06-7300-221	UTILITIES	45.03
12/12/25	45006	COMED	120125 ACCT#1589242222	120125-2422	07-7400-221	UTILITIES	341.01
12/12/25	45007	COMED	120125 ACCT#0282314000	120125-3140	06-7300-221	UTILITIES	164.44
12/12/25	45008	COMED	120125 ACCT#4239393000	120125-3930	06-7300-221	UTILITIES	31.41
12/12/25	45009	COMED	120125 ACCT#3842452000	120125-4520	07-7400-221	UTILITIES	1,422.00
12/12/25	45010	COMED	120125 ACCT#3761543000	120125-5430	07-7400-221	UTILITIES	5,089.22
12/12/25	45011	COMED	120125 ACCT#1157557000	120125-5570	06-7300-221	UTILITIES	142.18
12/12/25	45012	COMED	120125 ACCT#2751575000	120125-5750	07-7400-221	UTILITIES	349.06
12/12/25	45013	COMED	120125 ACCT#5627704000	120125-7040	06-7300-221	UTILITIES	36.49
12/12/25	45014	COMED	120125 ACCT#6486757000	120125-7570	06-7300-221	UTILITIES	66.26

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
12/12/25	45015	COMED	120125 ACCT#6348930100	120125-9301	06-7300-221	UTILITIES	10,581.90
12/12/25	45016	COMED	120125 ACCT#1103985000	120125-9850	06-7300-221	UTILITIES	198.72
12/12/25	45017	CONSERV FS INC	111425 DIESELEX GOLD ULTRA & OIL	122017040	01-6100-371	FUEL	905.30
12/12/25	45017	CONSERV FS INC	112625 DIESELEX GOLD ULTRA & OIL	122017154	01-6100-371	FUEL	884.30
12/12/25	45017	CONSERV FS INC	120125 DIESELEX GOLD ULTRA & OIL	122017167	01-6100-371	FUEL	618.73
12/12/25	45018	DAVID G ETERNO, ATTORNEY A	120325 ON SITE HEARINGS	10861	01-6200-212	ADJUDICATION	131.25
12/12/25	45019	DEKALB COUNTY TREASURER	120125 SALT	13871	01-6100-220	ROAD SALT	32,708.61
12/12/25	45020	ENGINEERING RESOURCE ASS	120625 INV PERIOD 11/1/25-11/30/25	9	13-8000-840	AIRPORT ROAD UTILITIES	9,447.34
12/12/25	45021	ENVISION HEALTHCARE LLC	120125 ADMINISTRATION FEES	258165	01-6000-131	EMPLOYEE HEALTH INSURANCE	117.00
12/12/25	45022	FINNEY HOMES	120425 WATER/SEWER REFUND	120425	98-1001	UTILITY CASH CLEARING	52.05
12/12/25	45023	Jacob & Klein, LTD	111725 TIF PARCELS-3RD QTR LEGAL	111725	14-6600-212	ADMINISTRATIVE EXPENSE	334.05
12/12/25	45024	LAUTERBACH & AMEN LLP	121225 PROFESSIONAL SERVICES N	112274	01-6000-214	AUDIT & ACCOUNTING FEES	9,991.14
12/12/25	45024	LAUTERBACH & AMEN LLP	120125 PROFESSIONAL SERVICES N	112274	06-7300-213	OTHER CONSULTING FEES	1,563.54
12/12/25	45024	LAUTERBACH & AMEN LLP	120125 PROFESSIONAL SERVICES N	112274	07-7400-213	OTHER CONSULTING FEES	2,345.32
12/12/25	45025	MANDARICH LAW GROUP	120525 CASE#2023LM10-S SCHAIBLE-	120525	01-2120	MISC DEDUCTION WITHHELD	359.07
12/12/25	45026	OFFICE PRO	112125 HAND TOWELS & ENVELOPES	750997-0	01-6000-312	OFFICE SUPPLIES	88.70
12/12/25	45026	OFFICE PRO	112425 VENDOR STAMP	751034-0	01-6000-312	OFFICE SUPPLIES	51.48
12/12/25	45026	OFFICE PRO	120825 ENVELOPES, PAPER, LABELS,	752195-0	01-6000-312	OFFICE SUPPLIES	226.51
12/12/25	45027	PACE ANALYTICAL SERVICES L	112625 WATER TESTING	257235275	07-7400-345	CHEMICALS & TESTING	461.80
12/12/25	45028	PRINCIPAL LIFE INSURANCE C	111725 ACCT. 1048895-10001	111725	01-2100	HEALTH INS WITHHELD	281.83
12/12/25	45029	RAMAKER & ASSOCIATES, INC.	120325 CEMETARY-CLOUD HOSTING	142591	13-8000-836	CEMETERY MAINT / IMPROVEMENTS	1,115.63
12/12/25	45030	RK DIXON CO	112525 PD COPIER CONTRACT#K-709	IN6220170	01-6200-315	COPIES & PRINTING	48.75
12/12/25	45031	SHAW MEDIA	113025 TEXT AMENDMENT, HEARING	11251002512	01-6000-211	LEGAL EXPENSE	182.28
12/12/25	45032	SUPERIOR DIESEL INC. 2	112625 '01 INTERNATIONAL-OIL,SHOC	W 1-30468	01-6100-241	VEHICLE & EQUIPMENT MAINT.	1,239.18
12/12/25	45033	The Economic Development Grou	111725 CONSULTING FEE - TIF DISTRI	111725	14-6600-212	ADMINISTRATIVE EXPENSE	1,765.90
12/12/25	45034	USABLUEBOOK	111725 RED LITHIUM BATTERY	INV0088690	07-7400-346	TOOLS	299.00
12/12/25	45034	USABLUEBOOK	111725 HACH FLOURIDE REAGENT	INV0088690	07-7400-345	CHEMICALS & TESTING	635.44
12/12/25	45035	VERIZON WIRELESS	120125 MOBILE BROADBAND SERVIC	6129908073	01-6000-314	TELEPHONE	88.64
12/12/25	45035	VERIZON WIRELESS	120125 MOBILE BROADBAND SERVIC	6129908073	01-6300-314	TELEPHONE	185.91
12/12/25	45035	VERIZON WIRELESS	120125 MOBILE BROADBAND SERVIC	6129908073	07-7400-314	TELEPHONE	114.48
12/12/25	45035	VERIZON WIRELESS	120125 MOBILE BROADBAND SERVIC	6129908073	06-7300-314	TELEPHONE	69.39
12/12/25	45035	VERIZON WIRELESS	120125 MOBILE BROADBAND SERVIC	6129908073	01-6100-314	TELEPHONE	223.92
12/12/25	45036	VOLUNTARY ACTION CENTER	121225 DONATION	121225	03-6500-726	DONATIONS- COMMUNITY AGENCIES	500.00
12/12/25	45037	WATER PRODUCTS CO	112825 KAMSTRUP COMPOSITE MET	0333017	07-7400-811	CAP OUTLAY: CONSTRUCT	5,300.00
12/12/25	45037	WATER PRODUCTS CO	120425 SILENT CHECK VALVE, SPOOL	0333130	07-7400-243	M&O: WELL SYSTEM	1,736.38
12/12/25	45038	WATER REMEDIATION TECHNO	120125 WATER TREATMENT-W3	025055	07-7400-222	RADIUM REMOVAL PROCESSING	6,728.00
12/12/25	45038	WATER REMEDIATION TECHNO	120125 WATER TREATMENT-W4	025056	07-7400-222	RADIUM REMOVAL PROCESSING	2,930.33
12/12/25	45039	XEROX FINANCIAL SERVICES	112725 CONTRACT#211-4130738-001	41263925	01-6200-315	COPIES & PRINTING	18.77
12/26/25	45040	ATLAS BOBCAT, LLC	120625 GLASS DOOR	DC2899	01-6100-241	VEHICLE & EQUIPMENT MAINT.	492.00

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
12/26/25	45040	ATLAS BOBCAT, LLC	113025 SNOW RENTAL CONTRACT	N12988	01-6100-245	EQUIPMENT RENTAL	2,800.00
12/26/25	45041	BOCKMAN'S TRUCK & FLEET	121625 SAFETY STICKER-'15 SILVERA	63785	01-6100-241	VEHICLE & EQUIPMENT MAINT.	59.00
12/26/25	45041	BOCKMAN'S TRUCK & FLEET	121625 SAFETY STICKER-'06 INTERNA	63790	06-7300-241	M&O: VEH & EQUIP	88.00
12/26/25	45041	BOCKMAN'S TRUCK & FLEET	121625 SAFETY STICKER-'05 FORD F5	63792	01-6100-241	VEHICLE & EQUIPMENT MAINT.	59.00
12/26/25	45042	CINTAS FIRE PROTECTION	121025 FIRE EXTINGUISHER SERVICE	OF94773067	01-6100-232	MAINTENANCE TOWN GARAGE	982.82
12/26/25	45042	CINTAS FIRE PROTECTION	121025 FIRE EXTINGUISHER SERVICE	OF94773068	06-7300-243	M&O: SEWER PLANT	799.03
12/26/25	45042	CINTAS FIRE PROTECTION	121025 FIRE EXTINGUISHER SERVICE	OF94773068	07-7400-243	M&O: WELL SYSTEM	799.03
12/26/25	45042	CINTAS FIRE PROTECTION	121025 FIRE EXTINGUISHER SERVICE	OF94773400	01-6100-242	TOWN HALL MAINTENANCE	405.43
12/26/25	45042	CINTAS FIRE PROTECTION	121025 FIRE EXTINGUISHER SERVICE	OF94773401	01-6200-240	EQUIPMENT PURCHASES & MAINT	38.32
12/26/25	45042	CINTAS FIRE PROTECTION	121025 FIRE EXTINGUISHER SERVICE	OF94773402	01-6200-240	EQUIPMENT PURCHASES & MAINT	134.12
12/26/25	45043	COMED	120225 ACCT#4603382222	120225-3822	13-8000-840	AIRPORT ROAD UTILITIES	20.73
12/26/25	45044	CONSERV FS INC	120525 DIESELEX GOLD ULTRA & OIL	122017238	01-6100-371	FUEL	570.93
12/26/25	45044	CONSERV FS INC	120925 DIESELEX GOLD ULTRA CLEAR	122017277	01-6100-371	FUEL	510.25
12/26/25	45045	DEKALB COUNTY INFORMATIO	121525 ANNUAL COMMUNITY GIS FEE	2025-CO	01-6000-321	DUES & SUBSCRIPTIONS	750.00
12/26/25	45046	DEKANE EQUIPMENT CORPOR	121225 PARTS	IA04605	01-6100-241	VEHICLE & EQUIPMENT MAINT.	730.28
12/26/25	45047	FRONTIER	120625 ACCT#815-756-2558-090623-5	120625-PD	01-6200-314	TELEPHONE	109.40
12/26/25	45047	FRONTIER	120625 ACCT#815-756-3030-090623-5	120625-TH	01-6000-314	TELEPHONE	248.37
12/26/25	45047	FRONTIER	120625 ACCT#815-756-9684-090623-5	120625-WAT	06-7300-311	OFFICE EXPENSE	41.02
12/26/25	45047	FRONTIER	120625 ACCT#815-756-9684-090623-5	120625-WAT	07-7400-311	OFFICE EXPENSE	41.03
12/26/25	45048	ILLINOIS COUNCIL OF POLICE	123125 UNION DUES-DEC 2025	123125	01-2140	UNION DUES	230.00
12/26/25	45049	KSDisplays	121525 GOLF CART & TOWING DECAL	23701	01-6200-421	COMMUNITY PROGRAMS	727.00
12/26/25	45050	LEXIPOL LLC	110325 ANNUAL LAW ENFORCE MANU	INVLEX1126	01-6200-321	DUES & SUBSCRIPTIONS	2,402.41
12/26/25	45050	LEXIPOL LLC	110325 ANNUAL LAW ENFORCE MANU	INVLEX1126	01-1350	PREPAIDS	3,363.37
12/26/25	45051	MENARDS	120425 MLBX POST, CONCRETE MIX,	47367	01-6100-232	MAINTENANCE TOWN GARAGE	360.43
12/26/25	45052	MERRY MAIDS	120625 CLEANING-11/14	WO-9517449	01-6100-242	TOWN HALL MAINTENANCE	93.00
12/26/25	45053	MILLER, CANFIELD, PADDOCK	120225 WASTEWATER TREATMENT P	1718771	06-7300-211	LEGAL/COLLECTION EXPENSE	2,782.50
12/26/25	45054	NCPERS GROUP LIFE INS	120125 LIFE INSURANCE PREMIUM-J	6231012026	01-2130	LIFE INSURANCE WITHHELD	112.00
12/26/25	45055	SHELL ENERGY SOLUTIONS R	120325 METER AT IRR RIG	NE00000003	06-7300-221	UTILITIES	10.96
12/26/25	45056	WORTHINGTON PROPERTIES L	121925 TIF DISTRICT-LOTS 200-202	121925-LOT	14-6600-212	ADMINISTRATIVE EXPENSE	73,860.42
12/26/25	45056	WORTHINGTON PROPERTIES L	121925 TIF DISTRICT-LOTS 203 & 206	121925-LOT	14-6600-212	ADMINISTRATIVE EXPENSE	41,615.50
12/26/25	45056	WORTHINGTON PROPERTIES L	121925 TIF DISTRICT-LOTS 204 & 205	121925-LOT	14-6600-212	ADMINISTRATIVE EXPENSE	39,532.05
12/26/25	45056	WORTHINGTON PROPERTIES L	121925 TIF DISTRICT-LOTS 207-209	121925-LOT	14-6600-212	ADMINISTRATIVE EXPENSE	53,307.90
12/26/25	45056	WORTHINGTON PROPERTIES L	121925 TIF DISTRICT-LOTS 210-212	121925-LOT	14-6600-212	ADMINISTRATIVE EXPENSE	30,494.82
12/26/25	45057	XEROX FINANCIAL SERVICES	122125 CONTRACT#211-4186552-001	41377742	01-6000-351	OFFICE EQUIP & MAINT	168.32
12/31/25	5229	BACKBLAZE	122625 B2 CLOUD STORAGE	C2034EBF5	01-6000-351	OFFICE EQUIP & MAINT	3.16
12/31/25	5230	BLUECROSS BLUESHIELD OF I	121725 EMPLOYEE HEALTH INSURAN	121725	01-2100	HEALTH INS WITHHELD	26,771.79
12/31/25	5231	COSTCO	120925 SNACKS FOR HOLIDAY BAGS	120925	01-6000-318	ADVERTISING	282.42
12/31/25	5232	ENVISION HEALTHCARE LLC	120925 HRA REIMBURSEMENT	120925	01-6000-131	EMPLOYEE HEALTH INSURANCE	3.60
12/31/25	5233	INTERMEDIA	120125 EMAIL-ARCHIVING & PROTEC	2512080021	01-6000-351	OFFICE EQUIP & MAINT	387.00

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
12/31/25	5234	MEIJER	121425 STAFF LUNCHEON	121425	01-6000-331	TRAVEL & TRAINING	42.52
12/31/25	5235	SYCAMORE TOM & JERRY'S	120425 SEXUAL ASSAULT RESPONSE	120425	01-6200-591	MISC EXPENSE	55.00
12/31/25	5236	WALMART - DEKALB	120825 STAFF LUNCHEON	120825	01-6000-312	OFFICE SUPPLIES	57.74
12/31/25	5236	WALMART - DEKALB	120825 STAFF LUNCHEON	120825	01-6000-331	TRAVEL & TRAINING	110.84
12/31/25	5237	WEX BANK	111525 FUEL PURCHASES	108637578	01-6200-371	GAS & PETROLEUM	1,187.65
12/31/25	5237	WEX BANK	111525 CAR WASHES	108637578	01-6200-241	VEHICLE MAINTENANCE	27.00
12/31/25	5237	WEX BANK	111525 FUEL PURCHASES	108637578	01-6100-371	FUEL	270.83
12/31/25	5237	WEX BANK	111525 FUEL PURCHASES	108637578	01-6300-371	GASOLINE	214.94
12/31/25	5237	WEX BANK	111525 FUEL PURCHASES	108637578	06-7300-371	GAS & PETROLEUM	149.87
12/31/25	5237	WEX BANK	111525 FUEL PURCHASES	108637578	07-7400-371	GAS & PETROLEUM	349.70
12/31/25	5238	ZIFT, LLC	120325 PROCESSING FEES	120325	06-7300-311	OFFICE EXPENSE	237.50
12/31/25	5238	ZIFT, LLC	120325 PROCESSING FEES	120325	07-7400-311	OFFICE EXPENSE	237.50
12/31/25	5239	HUMANA INSURANCE CO	111925 HEALTH INS. PREMIUMS-VISIO	981752054	01-2100	HEALTH INS WITHHELD	144.68
12/31/25	5240	ENVISION HEALTHCARE LLC	122925 HRA REIMBURSEMENT	122925	01-6000-131	EMPLOYEE HEALTH INSURANCE	31.16
12/31/25	5241	SYCAMORE TOM & JERRY'S	121525 STAFF LUNCHEON	121525	01-6000-331	TRAVEL & TRAINING	19.64
12/31/25	5242	WEX BANK	121525 FUEL PURCHASES	109300986	01-6200-371	GAS & PETROLEUM	1,050.97
12/31/25	5242	WEX BANK	121525 CAR WASHES	109300986	01-6200-241	VEHICLE MAINTENANCE	36.00
12/31/25	5242	WEX BANK	121525 FUEL PURCHASES	109300986	01-6100-371	FUEL	300.88
12/31/25	5242	WEX BANK	121525 FUEL PURCHASES	109300986	01-6300-371	GASOLINE	115.63
12/31/25	5242	WEX BANK	121525 FUEL PURCHASES	109300986	06-7300-371	GAS & PETROLEUM	158.43
12/31/25	5242	WEX BANK	121525 FUEL PURCHASES	109300986	07-7400-371	GAS & PETROLEUM	369.70
12/31/25	5243	MICROSOFT ONLINE	121125 ONLINE SERVICES	E0200XWVH	01-6000-321	DUES & SUBSCRIPTIONS	123.75
12/31/25	5244	PORTILLO'S	120825 STAFF APPRECIATION	120825	01-6000-331	TRAVEL & TRAINING	496.05
12/31/25	5245	RESOURCE BANK NA	123125 TAX EXEMPT LOAN	121725	01-6100-611	PRINCIPAL PAYMENTS	23,434.90
12/31/25	5245	RESOURCE BANK NA	123125 TAX EXEMPT LOAN	121725	01-6100-621	INTEREST EXPENSE	6,492.10
Total 12/25:							442,172.95
Grand Totals:							442,172.95

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

December 2025 Financial Notes

1. A transfer of \$705,832 was completed between the Capital Improvement Fund and the General Fund. This was a FY 2025/2026 budgeted transfer. This transfer had to be completed mid-year due to the General Fund's expenses exceeding the General Fund's revenues coming in. Property taxes will start to be received in May 2026. Before this transfer was completed, the General Fund had a negative cash balance.
2. Building & Zoning Permit Revenue is \$58,709 as of December 2025. This total revenue is 97.9% collected compared to the budget.
3. State Income Tax Revenue is 71% collected compared to the budget. The total revenue received amounts to \$527,863 compared to a budget of \$740,000.
4. Sales and Local Use Tax is 35% collected when compared to the budget. Total received as of December 2025 was \$189,231 compared to a budget of \$540,000.
5. Franchise fees revenue is \$2,975 compared to a budget of \$30,000. In years past, Mediacom, Metronet and Nicor would pay Cortland for Franchise Fees. NICOR's franchise tax will arrive in January 2026.
6. Telecomm Tax Revenue is 55% received when compared to the budget.
7. Interest in Investments is down in the General Fund due to the IL Funds cash balance in the General Fund being down. Interest is allocated based on the IL Funds balance in each of the various funds.
8. Total Administration Expenses in the General Fund are \$369,777 out of a budget of \$545,725. The expenses are 68% spent when compared to the budget.
9. Total Public Works expenses were \$480,635 or 58% spent when compared to the budget.
10. The Police Department fund total expenses were \$862,350 which is 65% of budgeted expenses.
11. Engineering & Zoning total expenses were \$174,640 out of a budget of \$801,990. As of December 2025, the Engineering & Zoning fund spent 22% of the total budget.
12. Total revenue received in the MFT fund was \$146,289 or 62% received when compared to the budget.
13. MFT total expenses as of December 2025 were \$47,475 or 22% spent when compared to the budget.
14. The Capital Improvement fund total revenue received amounts to \$281,801 compared to budget of \$452,250. This is 62% of total budgeted funds.

15. Total Capital Improvement fund total expenses were \$744,192. This is 55% spent when compared to the budget. This includes the \$705,832 budgeted transfer from the Capital Improve fund to the General fund.
16. The Sewer System fund had total revenue of \$499,082 as of December 2025. This is 58% received of the budgeted revenue.
17. Total Sewer System expenses were \$236,004 or 44% spent from the FY2026 budget. Net income in the Sewer fund is \$263,077.
18. The Water System fund had revenues of \$421,786 which is 61% of total budgeted funds.
19. The Water System expenses were \$351,039. This is 52% of the FY2026 budgeted expenses for the Water System Fund. The Water System Fund had net income of \$70,746.
20. Total Restricted Asset fund revenue totaled \$61,673 out of a budget of \$122,800. Total revenue received is 50% of the total budget.
21. Restricted Asset expenses were \$85,060 compared to a budget of \$161,647. Total expenses are 52% spent.
22. Total TIF revenue was \$740,684. This is \$80,684 more than the FY2026 budget.
23. Total TIF expenses were \$339,091 out of a budget of \$1,260,500. The TIF fund had budgeted \$1,250,000 for the renovations to the school building. \$96,274 have been spent on this project so far this year.