

Town of Cortland

Cash Summaries

Month Ending:

October 31, 2024

| | <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 | \$ 879,179.12 | \$ 736,744.55 | \$ 1,463,477.91 | \$ 2,882,688.39 | \$ 1,364,148.34 | \$ 0.00 | \$ 1,886,652.02 | \$ 1,516,694.10 | \$ 10,729,584.43 |
| Revenue over Expenses: | \$ (119,651.89) | \$ 20,292.98 | \$ 38,352.23 | \$ 130,450.98 | \$ 116,672.13 | | \$ 15,658.19 | \$ 6,194.56 | \$ 207,969.18 |
| Receivables | | | | | | | | | |
| Prev month | \$ 11,095.01 | \$ - | \$ (0.01) | \$ 17,465.78 | \$ 12,557.83 | \$ - | \$ - | \$ - | \$ 41,118.61 |
| Current month | 11,095.01 | - | (0.01) | 152,075.83 | 152,630.40 | - | - | - | 315,801.23 |
| Change in receivables | \$ - | \$ - | \$ - | \$ (134,610.05) | \$ (140,072.57) | \$ - | \$ - | \$ - | \$ (274,682.62) |
| Less: non-expense | | | | | | | | | \$ - |
| AJE for Audit | | \$ - | | | | \$ - | \$ - | \$ - | \$ - |
| Payables | | | | | | | | | |
| Prev month | \$ 17,093.60 | \$ - | \$ - | \$ 649,104.81 | \$ 96,093.57 | \$ - | \$ 981,701.72 | \$ - | \$ 1,743,993.70 |
| Current month | 15,697.55 | - | - | 649,104.81 | 96,093.57 | - | 965,518.00 | - | 1,726,413.93 |
| Change in Payables | \$ (1,396.05) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (16,183.72) | \$ - | \$ (17,579.77) |
| Ending Cash | \$ 758,131.18 | \$ 757,037.53 | \$ 1,501,830.14 | \$ 2,878,529.32 | \$ 1,340,747.90 | \$ 0.00 | \$ 1,886,126.49 | \$ 1,522,888.66 | \$ 10,645,291.22 |
| Per Cash | | | | | | | | | |
| Trial Balance: | \$ 758,131.18 | \$ 757,037.53 | \$ 1,501,830.14 | \$ 2,878,529.32 | \$ 1,340,747.90 | \$ - | \$ 1,886,126.49 | \$ 1,522,888.66 | \$ 10,645,291.22 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| <u>PROPERTY TAX</u> | | | | | |
| 01-4052 RE TAX - CORPORATE LEVY | .00 | 483,405.26 | 503,859.00 | 20,453.74 | 95.9 |
| 01-4055 PROPERTY TAX-POLICE | .00 | 186,130.03 | 194,000.00 | 7,869.97 | 95.9 |
| 01-4058 RE TAX - IMRF LEVY | .00 | 52,771.09 | 55,000.00 | 2,228.91 | 96.0 |
| 01-4059 RE TAX - SOC SEC LEVY | .00 | 49,889.25 | 52,000.00 | 2,110.75 | 95.9 |
| TOTAL PROPERTY TAX | .00 | 772,195.63 | 804,859.00 | 32,663.37 | 95.9 |
| <u>FINES & FORFEITURES</u> | | | | | |
| 01-4062 COURT FINES | 461.00 | 3,439.00 | 8,000.00 | 4,561.00 | 43.0 |
| TOTAL FINES & FORFEITURES | 461.00 | 3,439.00 | 8,000.00 | 4,561.00 | 43.0 |
| <u>ROAD & BRIDGE TAX</u> | | | | | |
| 01-4071 ROAD & BRIDGE TAX REV | .00 | 16,326.89 | 18,700.00 | 2,373.11 | 87.3 |
| TOTAL ROAD & BRIDGE TAX | .00 | 16,326.89 | 18,700.00 | 2,373.11 | 87.3 |
| <u>BUILDING & ZONING PERMITS</u> | | | | | |
| 01-4081 BUILDING & ZONING PERMITS | .00 | 325.00 | 55,000.00 | 54,675.00 | .6 |
| 01-4082 ZONING PERMITS | 525.00 | 2,250.00 | .00 | (2,250.00) | .0 |
| 01-4083 BUILDING PERMITS | 4,725.00 | 31,097.79 | .00 | (31,097.79) | .0 |
| 01-4084 SITE GRADING PLAN REVIEW | 300.00 | 2,800.00 | .00 | (2,800.00) | .0 |
| TOTAL BUILDING & ZONING PERMITS | 5,550.00 | 36,472.79 | 55,000.00 | 18,527.21 | 66.3 |
| <u>INCOME TAX REVENUE</u> | | | | | |
| 01-4101 STATE INCOME TAX REVENUE | 82,195.49 | 411,240.90 | 720,000.00 | 308,759.10 | 57.1 |
| TOTAL INCOME TAX REVENUE | 82,195.49 | 411,240.90 | 720,000.00 | 308,759.10 | 57.1 |
| <u>SALES TAX</u> | | | | | |
| 01-4122 SALES TAX | 27,503.78 | 107,768.35 | 320,000.00 | 212,231.65 | 33.7 |
| 01-4123 LOCAL USE TAX | 12,680.41 | 61,995.24 | 150,000.00 | 88,004.76 | 41.3 |
| TOTAL SALES TAX | 40,184.19 | 169,763.59 | 470,000.00 | 300,236.41 | 36.1 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-------------------------------------|------------------------------------|------------|-----------|-----------|-----------------|
| <u>REPLACEMENT TAX - STATE</u> | | | | | |
| 01-4141 | REPLACEMENT TAX - STATE | 314.86 | 1,266.16 | 3,000.00 | 1,733.84 42.2 |
| 01-4142 | VIDEO GAMING TAX - STATE | 2,480.63 | 11,123.82 | 16,000.00 | 4,876.18 69.5 |
| 01-4143 | CANNABIS USE TAX - STATE | 561.67 | 2,845.07 | 6,000.00 | 3,154.93 47.4 |
| | TOTAL REPLACEMENT TAX - STATE | 3,357.16 | 15,235.05 | 25,000.00 | 9,764.95 60.9 |
| <u>OTHER PERMITS</u> | | | | | |
| 01-4151 | OTHER PERMITS | .00 | 275.00 | 700.00 | 425.00 39.3 |
| 01-4153 | LIQUOR LICENSES | .00 | .00 | 1,000.00 | 1,000.00 .0 |
| 01-4154 | PARK RENTAL | .00 | 10.00 | .00 (| 10.00) .0 |
| 01-4155 | NON-HIGHWAY VEHICLES PERMIT | 25.00 | 200.00 | 500.00 | 300.00 40.0 |
| 01-4156 | SOLICITORS PERMIT | 25.00 | 25.00 | 350.00 | 325.00 7.1 |
| | TOTAL OTHER PERMITS | 50.00 | 510.00 | 2,550.00 | 2,040.00 20.0 |
| <u>DONATIONS</u> | | | | | |
| 01-4160 | BENCH - DONATIONS | .00 | 1,200.00 | .00 (| 1,200.00) .0 |
| 01-4166 | CEMETERY RECEIPTS | 100.00 | 200.00 | 200.00 | .00 100.0 |
| | TOTAL DONATIONS | 100.00 | 1,400.00 | 200.00 (| 1,200.00) 700.0 |
| <u>FRANCHISE FEES</u> | | | | | |
| 01-4181 | FRANCHISE FEES | 1,739.43 | 6,007.53 | 30,000.00 | 23,992.47 20.0 |
| | TOTAL FRANCHISE FEES | 1,739.43 | 6,007.53 | 30,000.00 | 23,992.47 20.0 |
| <u>SIMPLIFIED TELECOM TAX (IMF)</u> | | | | | |
| 01-4201 | SIMPLIFIED TELECOMM TAX (IMF) | 502.17 | 2,004.39 | 6,000.00 | 3,995.61 33.4 |
| | TOTAL SIMPLIFIED TELECOM TAX (IMF) | 502.17 | 2,004.39 | 6,000.00 | 3,995.61 33.4 |
| <u>CORTLAND HISTORY BOOK</u> | | | | | |
| 01-4851 | CORTLAND HISTORY BOOK | .00 | 50.00 | .00 (| 50.00) .0 |
| | TOTAL CORTLAND HISTORY BOOK | .00 | 50.00 | .00 (| 50.00) .0 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|-------------------|---------------------|---------------------|---------------------|--------------|
| <u>REIMBURSEMENTS</u> | | | | | |
| 01-4901 REIMBURSEMENTS | 313.61 | 313.61 | 500.00 | 186.39 | 62.7 |
| 01-4909 REIMBURSEMENTS - OTHER | .00 | 792.54 | .00 | (792.54) | .0 |
| TOTAL REIMBURSEMENTS | 313.61 | 1,106.15 | 500.00 | (606.15) | 221.2 |
| <u>RESTITUTION</u> | | | | | |
| 01-4911 RESTITUTION FOR PROP DAMAGE | .00 | 7,720.25 | .00 | (7,720.25) | .0 |
| TOTAL RESTITUTION | .00 | 7,720.25 | .00 | (7,720.25) | .0 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 01-4990 MISC REV PD REPORTS | 5.00 | 55.00 | 100.00 | 45.00 | 55.0 |
| 01-4991 MISC REVENUE | .00 | 2,756.68 | 500.00 | (2,256.68) | 551.3 |
| 01-4996 BUSINESS LICENSES | .00 | 125.00 | 1,200.00 | 1,075.00 | 10.4 |
| TOTAL MISCELLANEOUS REVENUE | 5.00 | 2,936.68 | 1,800.00 | (1,136.68) | 163.2 |
| <u>INTEREST ON INVESTMENT</u> | | | | | |
| 01-8011 INTEREST ON INVESTMENT | 2,915.54 | 16,847.77 | 35,000.00 | 18,152.23 | 48.1 |
| TOTAL INTEREST ON INVESTMENT | 2,915.54 | 16,847.77 | 35,000.00 | 18,152.23 | 48.1 |
| <u>TRANSFERS FROM OTHER FUNDS</u> | | | | | |
| 01-8101 TRANSFERS FROM OTHER FUNDS | .00 | .00 | 1,227,768.57 | 1,227,768.57 | .0 |
| TOTAL TRANSFERS FROM OTHER FUNDS | .00 | .00 | 1,227,768.57 | 1,227,768.57 | .0 |
| <u>GRANTS</u> | | | | | |
| 01-8300 IEMA GRANT REVENUE | .00 | .00 | 52,000.00 | 52,000.00 | .0 |
| 01-8301 GRANTS | .00 | .00 | 5,100.00 | 5,100.00 | .0 |
| TOTAL GRANTS | .00 | .00 | 57,100.00 | 57,100.00 | .0 |
| TOTAL FUND REVENUE | 137,373.59 | 1,463,256.62 | 3,462,477.57 | 1,999,220.95 | 42.3 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|-------------|-------|
| <u>ADMINISTRATION</u> | | | | | |
| 01-6000-110 SALARIES - ELECTED OFFICIALS | 9,453.77 | 60,599.68 | 122,525.00 | 61,925.32 | 49.5 |
| 01-6000-119 SALARIES - CLERICAL WORKERS | 4,316.23 | 28,721.64 | 97,750.00 | 69,028.36 | 29.4 |
| 01-6000-131 EMPLOYEE HEALTH INSURANCE | 2,004.53 | 17,265.96 | 45,620.00 | 28,354.04 | 37.9 |
| 01-6000-133 IMRF CONTRIBUTION | 926.00 | 6,075.69 | 15,850.00 | 9,774.31 | 38.3 |
| 01-6000-134 EMPLOYEE INOCULATIONS | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 01-6000-193 PAYROLL TAXES | 1,053.43 | 6,878.27 | 15,900.00 | 9,021.73 | 43.3 |
| 01-6000-210 LEGAL FEES: REIMBURSABLE | .00 | 350.00 | .00 | (350.00) | .0 |
| 01-6000-211 LEGAL EXPENSE | 2,563.75 | 11,399.73 | 50,000.00 | 38,600.27 | 22.8 |
| 01-6000-214 AUDIT & ACCOUNTING FEES | 18,630.96 | 60,907.42 | 121,430.00 | 60,522.58 | 50.2 |
| 01-6000-311 OFFICE EXPENSE | .00 | 658.15 | .00 | (658.15) | .0 |
| 01-6000-312 OFFICE SUPPLIES | 210.53 | 1,524.11 | 5,000.00 | 3,475.89 | 30.5 |
| 01-6000-313 POSTAGE | .00 | 442.09 | 2,500.00 | 2,057.91 | 17.7 |
| 01-6000-314 TELEPHONE | 439.61 | 5,639.79 | 16,000.00 | 10,360.21 | 35.3 |
| 01-6000-315 COPIES & PRINTING | .00 | .00 | 750.00 | 750.00 | .0 |
| 01-6000-318 ADVERTISING | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-6000-321 DUES & SUBSCRIPTIONS | 515.50 | 7,247.88 | 25,000.00 | 17,752.12 | 29.0 |
| 01-6000-331 TRAVEL & TRAINING | .00 | 3,179.82 | 19,500.00 | 16,320.18 | 16.3 |
| 01-6000-351 OFFICE EQUIP & MAINT | 599.54 | 18,840.72 | 18,550.00 | (290.72) | 101.6 |
| 01-6000-421 COMMUNITY PROGRAMS | .00 | 20,000.00 | 20,000.00 | .00 | 100.0 |
| 01-6000-511 INSURANCE EXPENSE | .00 | 12,859.34 | 23,175.00 | 10,315.66 | 55.5 |
| 01-6000-531 REAL ESTATE TAXES | .00 | 40.00 | 1,600.00 | 1,560.00 | 2.5 |
| 01-6000-591 MISC EXPENSE | 738.95 | 4,253.95 | 1,600.00 | (2,653.95) | 265.9 |
| 01-6000-812 CAP OUTLAY: EQUIP & FURN | .00 | 8,786.02 | 18,040.00 | 9,253.98 | 48.7 |
| | | | | | |
| TOTAL ADMINISTRATION | 41,452.80 | 275,670.26 | 626,290.00 | 350,619.74 | 44.0 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|-------------------|-------------------|-------------|
| <u>PUBLIC WORKS</u> | | | | | |
| 01-6100-118 SALARIES - MAINT WORKERS | 18,234.19 | 121,428.11 | 203,500.00 | 82,071.89 | 59.7 |
| 01-6100-131 EMPLOYEE HEALTH INSURANCE | 2,634.70 | 16,331.83 | 34,500.00 | 18,168.17 | 47.3 |
| 01-6100-133 IMRF CONTRIBUTION | 1,666.63 | 10,730.36 | 19,000.00 | 8,269.64 | 56.5 |
| 01-6100-151 UNEMPLOYMENT BENEFITS | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 01-6100-193 PAYROLL TAXES | 1,394.92 | 9,289.27 | 17,775.00 | 8,485.73 | 52.3 |
| 01-6100-197 DRUG/ALCOHOL PROGRAMS | 425.00 | 425.00 | 800.00 | 375.00 | 53.1 |
| 01-6100-198 UNIFORMS | .00 | 962.71 | 1,600.00 | 637.29 | 60.2 |
| 01-6100-218 MAINTENANCE - STREET LIGHTS | .00 | (2,541.46) | 5,000.00 | 7,541.46 | (50.8) |
| 01-6100-219 ELECTRIC - STREET LIGHTS | 8,557.85 | 9,766.74 | 36,500.00 | 26,733.26 | 26.8 |
| 01-6100-220 ROAD SALT | .00 | .00 | 35,000.00 | 35,000.00 | .0 |
| 01-6100-221 ROAD SIGNS | .00 | 679.30 | 9,000.00 | 8,320.70 | 7.6 |
| 01-6100-222 RAILROAD CROSSING MAINTENANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-6100-224 STREET REPAIR MATERIALS | 435.04 | 2,157.86 | 24,000.00 | 21,842.14 | 9.0 |
| 01-6100-226 TOOLS AND HARDWARE | 158.72 | 914.93 | 3,000.00 | 2,085.07 | 30.5 |
| 01-6100-227 SMALL EQUIPMENT PURCHASES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 01-6100-232 MAINTENANCE TOWN GARAGE | 1,801.95 | 5,522.83 | 5,000.00 | (522.83) | 110.5 |
| 01-6100-235 PARKS - EQUIPMENT MAINTENANCE | .00 | 3,477.30 | 12,000.00 | 8,522.70 | 29.0 |
| 01-6100-239 NUISANCE MOWING | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-6100-241 VEHICLE & EQUIPMENT MAINT. | 8,686.97 | 28,683.25 | 40,000.00 | 11,316.75 | 71.7 |
| 01-6100-242 TOWN HALL MAINTENANCE | 205.58 | 1,874.54 | 6,000.00 | 4,125.46 | 31.2 |
| 01-6100-245 EQUIPMENT RENTAL | .00 | 971.08 | 20,000.00 | 19,028.92 | 4.9 |
| 01-6100-255 STORM SEWER REPAIRS | .00 | 1,393.99 | 7,000.00 | 5,606.01 | 19.9 |
| 01-6100-258 FORESTRY | 1,039.32 | 7,219.51 | 8,000.00 | 780.49 | 90.2 |
| 01-6100-312 OFFICE SUPPLIES | .00 | 74.53 | 1,000.00 | 925.47 | 7.5 |
| 01-6100-314 TELEPHONE | 326.01 | 1,917.35 | 6,000.00 | 4,082.65 | 32.0 |
| 01-6100-316 UTILITIES | 327.83 | 2,036.37 | 8,000.00 | 5,963.63 | 25.5 |
| 01-6100-331 TRAVEL AND TRAINING | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 01-6100-351 OFFICE EQUIP & MAINT | .00 | 220.00 | 2,000.00 | 1,780.00 | 11.0 |
| 01-6100-371 FUEL | 1,030.83 | 10,302.60 | 25,000.00 | 14,697.40 | 41.2 |
| 01-6100-492 IPRF SAFETY GRANT | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 01-6100-511 INSURANCE EXPENSE | .00 | 26,307.33 | 44,000.00 | 17,692.67 | 59.8 |
| 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 | 65.00 | 479.07 | 500.00 | 20.93 | 95.8 |
| 01-6100-592 CEMETERY EXPENSE | .00 | 150.00 | 2,000.00 | 1,850.00 | 7.5 |
| 01-6100-611 PRINCIPAL PAYMENTS | .00 | 24,425.17 | 44,055.00 | 19,629.83 | 55.4 |
| 01-6100-621 INTEREST EXPENSE | .00 | 5,501.83 | 7,264.00 | 1,762.17 | 75.7 |
| 01-6100-811 CAP OUTLAY: CONSTRUCT | .00 | 10,845.00 | .00 | (10,845.00) | .0 |
| 01-6100-812 CAP OUTLAY: EQUIP & FURN | 6,379.21 | 88,478.17 | 95,000.00 | 6,521.83 | 93.1 |
| TOTAL PUBLIC WORKS | 53,369.75 | 391,024.57 | 746,494.00 | 355,469.43 | 52.4 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|-------------------|-------------|
| <u>POLICE DEPARTMENT</u> | | | | | |
| 01-6200-114 SALARIES - REGULAR | 40,639.38 | 256,501.09 | 521,800.00 | 265,298.91 | 49.2 |
| 01-6200-115 SALARIES - SPECIAL ASSIGNMENT | 3,829.70 | 12,542.60 | 25,000.00 | 12,457.40 | 50.2 |
| 01-6200-116 SALARIES - OVERTIME | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 01-6200-119 SALARIES - CLERICAL | 662.08 | 6,059.94 | 9,000.00 | 2,940.06 | 67.3 |
| 01-6200-131 EMPLOYEE HEALTH INS | 6,401.80 | 41,611.70 | 112,000.00 | 70,388.30 | 37.2 |
| 01-6200-133 IMRF CONTRIBUTION | 3,790.90 | 23,780.82 | 48,422.00 | 24,641.18 | 49.1 |
| 01-6200-193 PAYROLL TAXES | 3,336.83 | 20,084.75 | 45,200.00 | 25,115.25 | 44.4 |
| 01-6200-198 UNIFORMS | 856.50 | 1,304.12 | 4,120.00 | 2,815.88 | 31.7 |
| 01-6200-199 UNIFORM ALLOWANCE | 506.88 | 1,173.05 | 4,300.00 | 3,126.95 | 27.3 |
| 01-6200-211 LEGAL EXPENSE | 87.50 | 175.00 | 1,500.00 | 1,325.00 | 11.7 |
| 01-6200-212 ADJUDICATION | 262.50 | 962.50 | 3,500.00 | 2,537.50 | 27.5 |
| 01-6200-240 EQUIPMENT PURCHASES & MAINT | 27.70 | 5,514.59 | 10,000.00 | 4,485.41 | 55.2 |
| 01-6200-241 VEHICLE MAINTENANCE | 659.72 | 3,346.10 | 8,500.00 | 5,153.90 | 39.4 |
| 01-6200-242 M&O: OFFICE | .00 | 1,296.00 | 1,500.00 | 204.00 | 86.4 |
| 01-6200-261 TELECOMMUNICATIONS SERVICE | .00 | 55,475.00 | 66,570.00 | 11,095.00 | 83.3 |
| 01-6200-312 OFFICE SUPPLIES | 114.41 | 442.67 | 1,000.00 | 557.33 | 44.3 |
| 01-6200-313 POSTAGE | .00 | 70.32 | 150.00 | 79.68 | 46.9 |
| 01-6200-314 TELEPHONE | 885.57 | 5,731.13 | 15,500.00 | 9,768.87 | 37.0 |
| 01-6200-315 COPIES & PRINTING | 92.52 | 422.34 | 1,500.00 | 1,077.66 | 28.2 |
| 01-6200-316 UTILITIES | 44.74 | 260.57 | 2,500.00 | 2,239.43 | 10.4 |
| 01-6200-317 BUSINESS FORMS EXPENSE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 01-6200-321 DUES & SUBSCRIPTIONS | .00 | 12,669.01 | 39,450.00 | 26,780.99 | 32.1 |
| 01-6200-331 TRAVEL & TRAINING | 137.75 | 1,857.78 | 8,500.00 | 6,642.22 | 21.9 |
| 01-6200-351 OFFICE EQUIP & MAINT | 45.67 | 696.48 | 4,000.00 | 3,303.52 | 17.4 |
| 01-6200-361 DUI PREVENTION EQUIP | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 01-6200-371 GAS & PETROLEUM | .00 | 6,729.83 | 18,000.00 | 11,270.17 | 37.4 |
| 01-6200-421 COMMUNITY PROGRAMS | 615.24 | 723.58 | 1,000.00 | 276.42 | 72.4 |
| 01-6200-492 IPRF SAFETY GRANT | .00 | .00 | 2,547.00 | 2,547.00 | .0 |
| 01-6200-493 ORGANIZED RETAIL CRIME GRANT | 19,450.00 | 19,450.00 | .00 (| 19,450.00) | .0 |
| 01-6200-511 INSURANCE EXP | .00 | 23,553.00 | 39,600.00 | 16,047.00 | 59.5 |
| 01-6200-512 LEGAL - UNION | 1,050.00 | 2,910.00 | .00 (| 2,910.00) | .0 |
| 01-6200-550 TECHNOLOGY UPGRADES | 922.00 | 1,042.00 | 4,000.00 | 2,958.00 | 26.1 |
| 01-6200-591 MISC EXPENSE | 1,059.84 | 2,361.11 | 3,000.00 | 638.89 | 78.7 |
| 01-6200-812 CAP OUTLAY: EQUIP/FURN | .00 | .00 | 55,000.00 | 55,000.00 | .0 |
| 01-6200-814 CAP OUTLAY: VEHICLE | 58,930.03 | 58,930.03 | 25,000.00 (| 33,930.03) | 235.7 |
| TOTAL POLICE DEPARTMENT | 144,409.26 | 567,677.11 | 1,094,659.00 | 526,981.89 | 51.9 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|--------------|--------------|--------------|------|
| <u>ENGINEERING & ZONING</u> | | | | | |
| 01-6300-118 SALARIES - CODE OFFICIAL | 1,006.56 | 12,212.07 | 40,000.00 | 27,787.93 | 30.5 |
| 01-6300-120 SALARIES - ENGINEER | 10,769.22 | 69,372.65 | 140,000.00 | 70,627.35 | 49.6 |
| 01-6300-131 EMPLOYEE HEALTH/LIFE | 15.42 | 100.23 | 205.00 | 104.77 | 48.9 |
| 01-6300-133 EMPLOYER IMRF | 984.30 | 6,340.62 | 12,800.00 | 6,459.38 | 49.5 |
| 01-6300-193 PAYROLL TAXES | 900.85 | 6,241.26 | 12,500.00 | 6,258.74 | 49.9 |
| 01-6300-211 ENGINEERING: NON-REIMBURSABLE | 3,550.00 | 3,550.00 | 40,000.00 | 36,450.00 | 8.9 |
| 01-6300-213 PLANNING/ZONING/BUILDING | 97.00 | 132.00 | 1,500.00 | 1,368.00 | 8.8 |
| 01-6300-215 ZONING ADM: REIMBURSABLE | 92.38 | 181.04 | .00 | (181.04) | .0 |
| 01-6300-241 VEHICLE & EQUIPMENT MAINT. | 126.00 | 401.48 | 4,000.00 | 3,598.52 | 10.0 |
| 01-6300-312 OFFICE SUPPLIES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-6300-313 POSTAGE | .00 | .00 | 100.00 | 100.00 | .0 |
| 01-6300-314 TELEPHONE | 190.59 | 1,122.30 | 2,200.00 | 1,077.70 | 51.0 |
| 01-6300-315 COPIES & PRINTING | .00 | 110.50 | 600.00 | 489.50 | 18.4 |
| 01-6300-321 DUES & SUBSCRIPTIONS | 61.35 | 435.35 | 1,500.00 | 1,064.65 | 29.0 |
| 01-6300-331 CONFERENCE AND TRAINING | .00 | 1,692.32 | 6,000.00 | 4,307.68 | 28.2 |
| 01-6300-351 OFFICE EXPENSE | .00 | 1,837.57 | 6,000.00 | 4,162.43 | 30.6 |
| 01-6300-371 GASOLINE | .00 | 945.61 | 3,000.00 | 2,054.39 | 31.5 |
| 01-6300-493 GRANT REIMBURSEMENT EXPENSE | .00 | .00 | 52,000.00 | 52,000.00 | .0 |
| 01-6300-511 INSURANCE EXP | .00 | 781.67 | 1,000.00 | 218.33 | 78.2 |
| 01-6300-812 CAP OUTLAY: EQUIP & FURN | .00 | .00 | 395,185.00 | 395,185.00 | .0 |
| | | | | | |
| TOTAL ENGINEERING & ZONING | 17,793.67 | 105,456.67 | 719,590.00 | 614,133.33 | 14.7 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 257,025.48 | 1,339,828.61 | 3,187,033.00 | 1,847,204.39 | 42.0 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | (119,651.89) | 123,428.01 | 275,444.57 | 152,016.56 | 44.8 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

MOTOR FUEL TAX FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------------|---------------|------------|------------|------------|------|
| <u>MOTOR FUEL TAX REVENUES</u> | | | | | |
| 02-4011 MFT APPROPRIATION | 17,142.15 | 83,837.70 | 178,000.00 | 94,162.30 | 47.1 |
| TOTAL MOTOR FUEL TAX REVENUES | 17,142.15 | 83,837.70 | 178,000.00 | 94,162.30 | 47.1 |
| <u>INTEREST ON INVESTMENT</u> | | | | | |
| 02-8011 INTEREST ON INVESTMENT | 3,150.83 | 18,540.08 | 30,000.00 | 11,459.92 | 61.8 |
| TOTAL INTEREST ON INVESTMENT | 3,150.83 | 18,540.08 | 30,000.00 | 11,459.92 | 61.8 |
| TOTAL FUND REVENUE | 20,292.98 | 102,377.78 | 208,000.00 | 105,622.22 | 49.2 |

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

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 | 20,292.98 | 102,377.78 | (7,000.00) | (109,377.78) | 1462.5 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

CAPITAL IMPROVEMENT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------------------|---------------|------------|------------|------------|---------|
| <u>ELECTRICITY</u> | | | | | |
| 03-4011 UTILITY TAX - ELECTRICITY | 8,654.55 | 43,775.37 | 85,000.00 | 41,224.63 | 51.5 |
| TOTAL ELECTRICITY | 8,654.55 | 43,775.37 | 85,000.00 | 41,224.63 | 51.5 |
| <u>GAS</u> | | | | | |
| 03-4021 UTILITY TAX - GAS | 2,404.68 | 14,299.46 | 70,000.00 | 55,700.54 | 20.4 |
| TOTAL GAS | 2,404.68 | 14,299.46 | 70,000.00 | 55,700.54 | 20.4 |
| <u>TELEPHONE</u> | | | | | |
| 03-4031 SIMPLIFIED TELECOMM TAX (UT) | 1,770.09 | 7,043.72 | 20,000.00 | 12,956.28 | 35.2 |
| TOTAL TELEPHONE | 1,770.09 | 7,043.72 | 20,000.00 | 12,956.28 | 35.2 |
| <u>SALES TAX</u> | | | | | |
| 03-4041 NON HOME RULE SALES TAX | 19,916.26 | 75,993.54 | 215,000.00 | 139,006.46 | 35.4 |
| TOTAL SALES TAX | 19,916.26 | 75,993.54 | 215,000.00 | 139,006.46 | 35.4 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 03-4991 MISCELLANEOUS INCOME | .00 | (250.00) | 250.00 | 500.00 | (100.0) |
| TOTAL MISCELLANEOUS REVENUE | .00 | (250.00) | 250.00 | 500.00 | (100.0) |
| <u>INTEREST ON INVESTMENTS</u> | | | | | |
| 03-8011 INTEREST ON INVESTMENTS | 6,216.63 | 37,185.03 | 40,000.00 | 2,814.97 | 93.0 |
| TOTAL INTEREST ON INVESTMENTS | 6,216.63 | 37,185.03 | 40,000.00 | 2,814.97 | 93.0 |
| TOTAL FUND REVENUE | 38,962.21 | 178,047.12 | 430,250.00 | 252,202.88 | 41.4 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

CAPITAL IMPROVEMENT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|---------------|---------------|------|
| <u>CAPITAL IMPR EXPENSES</u> | | | | | |
| 03-6500-421 COMMUNITY PROGRAMS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 03-6500-522 NPDES PERMIT FEE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 03-6500-726 DONATIONS- COMMUNITY AGENCIES | .00 | 2,500.00 | 3,000.00 | 500.00 | 83.3 |
| 03-6500-824 STREET IMPROVEMENT | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 03-6500-840 HOLIDAY DECORATIONS | 609.98 | 904.55 | 15,000.00 | 14,095.45 | 6.0 |
| 03-6500-842 SIDEWALKS, NEW CONSTRUCTION | .00 | 32,560.00 | 50,000.00 | 17,440.00 | 65.1 |
| 03-6500-912 LOAN PAYMENTS | .00 | .00 | 51,319.00 | 51,319.00 | .0 |
| 03-6500-913 CAPITAL PURCHASE TRANSFERS | .00 | .00 | 588,224.57 | 588,224.57 | .0 |
| | | | | | |
| TOTAL CAPITAL IMPR EXPENSES | 609.98 | 35,964.55 | 743,543.57 | 707,579.02 | 4.8 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 609.98 | 35,964.55 | 743,543.57 | 707,579.02 | 4.8 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | 38,352.23 | 142,082.57 | (313,293.57) | (455,376.14) | 45.4 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

SEWER SYSTEM FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------------|---------------|------------|------------|------------|---------|
| <u>SERVICE FEES</u> | | | | | |
| 06-4010 CONNECTION FEES | 2,000.00 | 8,000.00 | 18,000.00 | 10,000.00 | 44.4 |
| 06-4011 SERVICE FEES | 143,182.36 | 286,367.44 | 560,000.00 | 273,632.56 | 51.1 |
| TOTAL SERVICE FEES | 145,182.36 | 294,367.44 | 578,000.00 | 283,632.56 | 50.9 |
| <u>LATE CHARGES</u> | | | | | |
| 06-4021 LATE CHARGES | (20.00) | 11,616.79 | 31,000.00 | 19,383.21 | 37.5 |
| TOTAL LATE CHARGES | (20.00) | 11,616.79 | 31,000.00 | 19,383.21 | 37.5 |
| <u>BAD CHECK CHARGES</u> | | | | | |
| 06-4041 BAD CHECK CHARGES | .00 | (30.00) | 25.00 | 55.00 | (120.0) |
| TOTAL BAD CHECK CHARGES | .00 | (30.00) | 25.00 | 55.00 | (120.0) |
| <u>PERMITS</u> | | | | | |
| 06-4051 PERMITS | 7,000.00 | 38,500.00 | 50,000.00 | 11,500.00 | 77.0 |
| TOTAL PERMITS | 7,000.00 | 38,500.00 | 50,000.00 | 11,500.00 | 77.0 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 06-4991 MISC REVENUE | .00 | 326.47 | 200.00 | (126.47) | 163.2 |
| TOTAL MISCELLANEOUS REVENUE | .00 | 326.47 | 200.00 | (126.47) | 163.2 |
| <u>INTEREST ON INVESTMENT</u> | | | | | |
| 06-8011 INTEREST ON INVESTMENT | 12,087.40 | 73,036.97 | 95,000.00 | 21,963.03 | 76.9 |
| TOTAL INTEREST ON INVESTMENT | 12,087.40 | 73,036.97 | 95,000.00 | 21,963.03 | 76.9 |
| <u>GRANTS</u> | | | | | |
| 06-8300 GRANT REVENUE | .00 | .00 | 2,547.00 | 2,547.00 | .0 |
| TOTAL GRANTS | .00 | .00 | 2,547.00 | 2,547.00 | .0 |

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

SEWER SYSTEM FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------------|---------------|------------|------------|------------|------|
| <u>LEASE INCOME</u> | | | | | |
| 06-8801 LEASE INCOME | .00 | 4,710.39 | 34,800.00 | 30,089.61 | 13.5 |
| TOTAL LEASE INCOME | .00 | 4,710.39 | 34,800.00 | 30,089.61 | 13.5 |
| | | | | | |
| TOTAL FUND REVENUE | 164,249.76 | 422,528.06 | 791,572.00 | 369,043.94 | 53.4 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

SEWER SYSTEM FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------------|---------------|------------|------------|------------|------|
| <u>SEWER SYSTEM EXPENSES</u> | | | | | |
| 06-7300-118 SALARIES: MAINT WORKERS | 6,782.01 | 44,326.80 | 107,500.00 | 63,173.20 | 41.2 |
| 06-7300-131 EMPLOYEE HEALTH INSURANCE | 857.20 | 5,571.80 | 12,000.00 | 6,428.20 | 46.4 |
| 06-7300-133 IMRF CONTRIBUTION | 619.88 | 4,051.44 | 9,775.00 | 5,723.56 | 41.5 |
| 06-7300-134 PENSION EXPENSE | .00 | .00 | 8,500.00 | 8,500.00 | .0 |
| 06-7300-193 PAYROLL TAXES | 518.82 | 3,390.99 | 8,000.00 | 4,609.01 | 42.4 |
| 06-7300-198 UNIFORMS | .00 | 357.98 | 1,500.00 | 1,142.02 | 23.9 |
| 06-7300-211 LEGAL/COLLECTION EXPENSE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 06-7300-212 ENGINEERING EXPENSE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 06-7300-213 OTHER CONSULTING FEES | 2,915.62 | 7,289.05 | 16,550.00 | 9,260.95 | 44.0 |
| 06-7300-214 AUDIT FEES | .00 | 3,999.99 | 4,300.00 | 300.01 | 93.0 |
| 06-7300-218 EQUIPMENT | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 06-7300-221 UTILITIES | 10,703.10 | 49,622.21 | 125,000.00 | 75,377.79 | 39.7 |
| 06-7300-241 M&O: VEH & EQUIP | .00 | 6,806.67 | 8,000.00 | 1,193.33 | 85.1 |
| 06-7300-243 M&O: SEWER PLANT | 10,065.30 | 13,315.63 | 40,000.00 | 26,684.37 | 33.3 |
| 06-7300-311 OFFICE EXPENSE | 608.71 | 4,521.07 | 6,500.00 | 1,978.93 | 69.6 |
| 06-7300-312 ANNUAL PERMIT FEES | .00 | 7,500.00 | 11,000.00 | 3,500.00 | 68.2 |
| 06-7300-313 TRAINING | 397.50 | 397.50 | 3,000.00 | 2,602.50 | 13.3 |
| 06-7300-314 TELEPHONE | 72.34 | 700.03 | 5,000.00 | 4,299.97 | 14.0 |
| 06-7300-345 WASTEWATER TESTING | 258.30 | 4,401.90 | 18,000.00 | 13,598.10 | 24.5 |
| 06-7300-371 GAS & PETROLEUM | .00 | 1,076.30 | 2,200.00 | 1,123.70 | 48.9 |
| 06-7300-492 IPRF SAFETY GRANT | .00 | .00 | 2,547.00 | 2,547.00 | .0 |
| 06-7300-511 INSURANCE EXPENSE | .00 | 2,983.00 | 5,500.00 | 2,517.00 | 54.2 |
| 06-7300-531 REAL ESTATE TAXES | .00 | 286.02 | .00 | (286.02) | .0 |
| 06-7300-591 MISC EXPENSES | .00 | .00 | 500.00 | 500.00 | .0 |
| 06-7300-611 DEBT SERVICE PRINCIPAL | .00 | 24,908.86 | 48,000.00 | 23,091.14 | 51.9 |
| 06-7300-621 INTEREST EXPENSE | .00 | 5,564.53 | 11,000.00 | 5,435.47 | 50.6 |
| 06-7300-812 CAP OUTLAY: EQUIPMENT | .00 | 37,031.87 | 40,000.00 | 2,968.13 | 92.6 |
| | | | | | |
| TOTAL SEWER SYSTEM EXPENSES | 33,798.78 | 228,103.64 | 500,872.00 | 272,768.36 | 45.5 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 33,798.78 | 228,103.64 | 500,872.00 | 272,768.36 | 45.5 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | 130,450.98 | 194,424.42 | 290,700.00 | 96,275.58 | 66.9 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

WATER SYSTEM FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------------|---------------|------------|------------|------------|------|
| <u>SERVICE FEES</u> | | | | | |
| 07-4011 SERVICE FEES | 145,379.94 | 281,828.37 | 525,000.00 | 243,171.63 | 53.7 |
| TOTAL SERVICE FEES | 145,379.94 | 281,828.37 | 525,000.00 | 243,171.63 | 53.7 |
| <u>LATE CHARGES</u> | | | | | |
| 07-4021 LATE CHARGES | (1.22) | 1,059.35 | 2,500.00 | 1,440.65 | 42.4 |
| TOTAL LATE CHARGES | (1.22) | 1,059.35 | 2,500.00 | 1,440.65 | 42.4 |
| <u>BAD CHECK CHARGES</u> | | | | | |
| 07-4041 BAD CHECK CHARGES | .00 | 75.00 | 150.00 | 75.00 | 50.0 |
| TOTAL BAD CHECK CHARGES | .00 | 75.00 | 150.00 | 75.00 | 50.0 |
| <u>PERMITS</u> | | | | | |
| 07-4051 PERMITS | 7,600.00 | 40,900.00 | 85,000.00 | 44,100.00 | 48.1 |
| TOTAL PERMITS | 7,600.00 | 40,900.00 | 85,000.00 | 44,100.00 | 48.1 |
| <u>METER SALES</u> | | | | | |
| 07-4301 METER SALES | .00 | 2,400.00 | 5,000.00 | 2,600.00 | 48.0 |
| TOTAL METER SALES | .00 | 2,400.00 | 5,000.00 | 2,600.00 | 48.0 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 07-4991 MISC INCOME | 200.00 | 1,100.00 | 2,000.00 | 900.00 | 55.0 |
| TOTAL MISCELLANEOUS REVENUE | 200.00 | 1,100.00 | 2,000.00 | 900.00 | 55.0 |
| <u>INTEREST ON INVESTMENT</u> | | | | | |
| 07-8011 INTEREST ON INVESTMENT | 5,597.32 | 35,680.05 | 50,000.00 | 14,319.95 | 71.4 |
| TOTAL INTEREST ON INVESTMENT | 5,597.32 | 35,680.05 | 50,000.00 | 14,319.95 | 71.4 |

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

WATER SYSTEM FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------------|---------------|------------|------------|------------|------|
| <u>LEASE INCOME</u> | | | | | |
| 07-8801 LEASE INCOME | 310.00 | 1,860.00 | 3,720.00 | 1,860.00 | 50.0 |
| TOTAL LEASE INCOME | 310.00 | 1,860.00 | 3,720.00 | 1,860.00 | 50.0 |
| | | | | | |
| TOTAL FUND REVENUE | 159,086.04 | 364,902.77 | 673,370.00 | 308,467.23 | 54.2 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

WATER SYSTEM FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|-------------|--------------|--------|
| <u>WATER SYSTEM EXPENSES</u> | | | | | |
| 07-7400-118 SALARIES: MAINT WORKERS | 10,173.07 | 66,490.31 | 158,500.00 | 92,009.69 | 42.0 |
| 07-7400-131 EMPLOYEE HEALTH INSURANCE | 1,285.84 | 8,357.96 | 16,725.00 | 8,367.04 | 50.0 |
| 07-7400-133 IMRF CONTRIBUTION | 929.81 | 6,077.19 | 15,000.00 | 8,922.81 | 40.5 |
| 07-7400-134 PENSION EXPENSE | .00 | .00 | 12,350.00 | 12,350.00 | .0 |
| 07-7400-193 PAYROLL TAXES | 778.25 | 5,086.57 | 12,500.00 | 7,413.43 | 40.7 |
| 07-7400-198 UNIFORMS | .00 | 573.00 | 900.00 | 327.00 | 63.7 |
| 07-7400-213 OTHER CONSULTING FEES | 4,373.42 | 10,933.55 | 24,800.00 | 13,866.45 | 44.1 |
| 07-7400-214 AUDIT FEES | .00 | 3,999.99 | 4,000.00 | .01 | 100.0 |
| 07-7400-221 UTILITIES | 6,370.85 | 33,858.19 | 75,000.00 | 41,141.81 | 45.1 |
| 07-7400-222 RADIUM REMOVAL PROCESSING | 9,422.29 | 58,801.74 | 116,510.00 | 57,708.26 | 50.5 |
| 07-7400-241 M&O: VEH & EQUIP | .00 | 7,253.44 | 8,000.00 | 746.56 | 90.7 |
| 07-7400-243 M&O: WELL SYSTEM | 6,297.65 | 18,691.77 | 30,000.00 | 11,308.23 | 62.3 |
| 07-7400-311 OFFICE EXPENSE | 455.08 | 9,218.76 | 12,000.00 | 2,781.24 | 76.8 |
| 07-7400-314 TELEPHONE | 121.39 | 715.22 | 5,000.00 | 4,284.78 | 14.3 |
| 07-7400-331 TRAVEL & TRAINING | 397.50 | 2,172.10 | 3,000.00 | 827.90 | 72.4 |
| 07-7400-341 METER PURCHASES & SUPPLIES | .00 | 8,670.00 | 15,000.00 | 6,330.00 | 57.8 |
| 07-7400-343 CONNECTION EXP | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 07-7400-344 ACCESS SUPPLY PURCH | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 07-7400-345 CHEMICALS & TESTING | 1,808.76 | 9,956.40 | 25,000.00 | 15,043.60 | 39.8 |
| 07-7400-346 TOOLS | .00 | 479.00 | 1,500.00 | 1,021.00 | 31.9 |
| 07-7400-371 GAS & PETROLEUM | .00 | 2,511.43 | 8,000.00 | 5,488.57 | 31.4 |
| 07-7400-511 INSURANCE EXPENSE | .00 | 5,451.67 | 6,800.00 | 1,348.33 | 80.2 |
| 07-7400-531 REAL ESTATE TAXES | .00 | 113.88 | 240.00 | 126.12 | 47.5 |
| 07-7400-811 CAP OUTLAY: CONSTRUCT | .00 | 7,830.00 | 45,000.00 | 37,170.00 | 17.4 |
| 07-7400-812 CAP OUTLAY: EQUIPMENT | .00 | 31,213.50 | .00 | (31,213.50) | .0 |
| 07-7400-826 CAP OUTLAY: ENG STUDY | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| | | | | | |
| TOTAL WATER SYSTEM EXPENSES | 42,413.91 | 298,455.67 | 676,325.00 | 377,869.33 | 44.1 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 42,413.91 | 298,455.67 | 676,325.00 | 377,869.33 | 44.1 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | 116,672.13 | 66,447.10 | (2,955.00) | (69,402.10) | 2248.6 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

RESTRICTED ASSETS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|-----------|--------------|-------|
| <u>DONATIONS</u> | | | | | |
| 13-4167 WASTE COLLECTION AGREEMENT | 3,191.25 | 6,697.50 | 17,000.00 | 10,302.50 | 39.4 |
| TOTAL DONATIONS | 3,191.25 | 6,697.50 | 17,000.00 | 10,302.50 | 39.4 |
| <u>PARK DEVELOPMENT FEES</u> | | | | | |
| 13-4171 PARK LOT DEV FEES - GENERAL | .00 | 300.00 | 1,000.00 | 700.00 | 30.0 |
| TOTAL PARK DEVELOPMENT FEES | .00 | 300.00 | 1,000.00 | 700.00 | 30.0 |
| <u>CAPITAL CONTRIBUTIONS: TOWN</u> | | | | | |
| 13-4201 CAP CONTRIB: PUBLIC WORKS BLDG | 1,009.26 | 4,037.04 | .00 | (4,037.04) | .0 |
| 13-4202 CAP CONTRIB: POLICE FACILITY | 805.56 | 3,222.24 | .00 | (3,222.24) | .0 |
| 13-4203 CAP CONTRIB: EMERGENCY SIREN | 23.14 | 92.56 | .00 | (92.56) | .0 |
| 13-4204 CAP CONTRIB: TOWN HALL BLDG | 1,459.26 | 6,887.04 | .00 | (6,887.04) | .0 |
| 13-4205 CAP CONTRIB: SPORTS COMPLEX | 1,319.44 | 5,277.76 | .00 | (5,277.76) | .0 |
| 13-4206 CAP CONTRIB: CAPITAL EQUIPMENT | .00 | 1,050.00 | .00 | (1,050.00) | .0 |
| TOTAL CAPITAL CONTRIBUTIONS: TOWN | 4,616.66 | 20,566.64 | .00 | (20,566.64) | .0 |
| <u>INTEREST</u> | | | | | |
| 13-8011 INTEREST ON INVESTMENT | 7,873.30 | 48,471.75 | 45,000.00 | (3,471.75) | 107.7 |
| TOTAL INTEREST | 7,873.30 | 48,471.75 | 45,000.00 | (3,471.75) | 107.7 |
| TOTAL FUND REVENUE | 15,681.21 | 76,035.89 | 63,000.00 | (13,035.89) | 120.7 |

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

RESTRICTED ASSETS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|------------------|---------------------|----------------------|-------------|
| <u>RESTRICTED ASSETS</u> | | | | | |
| 13-8000-350 ROAD IMPROVEMENTS | .00 | .00 | 39,815.00 | 39,815.00 | .0 |
| 13-8000-813 CAP OUTLAY: TOWN HALL | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 13-8000-814 CAP OUTLAY: SSA#4 | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| 13-8000-824 CAP O/L: PARK DEV (MCPHILLIPS) | .00 | .00 | 14,305.00 | 14,305.00 | .0 |
| 13-8000-833 CAP OUTLAY: PUBL WKS FACILITY | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 13-8000-839 AIRPORT ROAD PROPERTY TAXES | .00 | 4,782.05 | .00 | (4,782.05) | .0 |
| 13-8000-840 AIRPORT ROAD UTILITIES | 23.02 | 111.50 | .00 | (111.50) | .0 |
| TOTAL RESTRICTED ASSETS | 23.02 | 4,893.55 | 139,120.00 | 134,226.45 | 3.5 |
| TOTAL FUND EXPENDITURES | 23.02 | 4,893.55 | 139,120.00 | 134,226.45 | 3.5 |
| NET REVENUE OVER EXPENDITURES | 15,658.19 | 71,142.34 | (76,120.00) | (147,262.34) | 93.5 |

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

| | | TIF FUND | | | | |
|------------------------|------------------------------|-----------------|-------------------|-------------------|----------------------|--------------|
| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
| | | ----- | ----- | ----- | ----- | ----- |
| <u>INTEREST INCOME</u> | | | | | | |
| 14-8010 | TIF RE TAX RECEIVED | .00 | 588,322.09 | 485,000.00 | (103,322.09) | 121.3 |
| 14-8011 | INTEREST ON INVESTMENT | 6,194.56 | 31,008.83 | 25,000.00 | (6,008.83) | 124.0 |
| | TOTAL INTEREST INCOME | 6,194.56 | 619,330.92 | 510,000.00 | (109,330.92) | 121.4 |
| | TOTAL FUND REVENUE | 6,194.56 | 619,330.92 | 510,000.00 | (109,330.92) | 121.4 |

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2024

TIF FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|------------------------|---------------|------------|------------|---------------|-------|
| <u>TIF EXPENSES</u> | | | | | | |
| 14-6600-212 | ADMINISTRATIVE EXPENSE | .00 | 1,831.60 | 9,500.00 | 7,668.40 | 19.3 |
| 14-6600-591 | MISC EXPENSES | .00 | 19,169.45 | 500,000.00 | 480,830.55 | 3.8 |
| TOTAL TIF EXPENSES | | .00 | 21,001.05 | 509,500.00 | 488,498.95 | 4.1 |
| TOTAL FUND EXPENDITURES | | .00 | 21,001.05 | 509,500.00 | 488,498.95 | 4.1 |
| NET REVENUE OVER EXPENDITURES | | 6,194.56 | 598,329.87 | 500.00 | (597,829.87) | 11966 |

October 2024

| 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 5/1/2024 | | \$ 299,378.24 |
| Principal Paid Fiscal Year 2025: | | \$ (21,656.80) |
| Interest Paid Fiscal Year 2025: | \$ 8,270.20 | |
| Current Balance: | | <u>\$ 277,721.44</u> |
| Remaining Debt Schedule | | |
| | Principal | Interest |
| Fiscal Year Ending 2025 | \$ 22,365.98 | \$ 7,561.02 |
| Fiscal Year Ending 2026 | \$ 46,575.29 | \$ 13,278.71 |
| Future | \$ 208,780.18 | \$ 25,950.88 |
| Total: | <u>\$ 277,721.44</u> | <u>\$ 46,790.61</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 5/1/2024 | | \$ 576,634.88 |
| Principal Paid Fiscal Year 2025: | | \$ (24,908.86) |
| Interest Paid Fiscal Year 2025: | \$ 5,564.53 | |
| Current Balance: | | <u>\$ 551,726.02</u> |
| Remaining Debt Schedule | | |
| Fiscal Year Ending 2025 | \$ 25,149.23 | \$ 5,324.16 |
| Fiscal Year Ending 2026 | \$ 51,028.88 | \$ 9,917.90 |
| Future | \$ 475,547.91 | \$ 42,347.17 |
| Total: | <u>\$ 551,726.02</u> | <u>\$ 57,589.23</u> |

**Town of Cortland
Restricted Assets
October 31, 2024**

| | Balance 10/1/2024 | Deposits 10/31/2024 | Expenditures 10/31/2024 | Balance 10/31/2024 |
|---|----------------------|------------------------|----------------------------|-----------------------|
| <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 | \$ 600.00 | \$ - | \$ 4,200.00 |
| 13-2405 Sycamore School District # 427 | \$ 3,262.40 | | | 3,262.40 |
| 13-2406 #428 Schools | \$ 135,298.81 | 3,240.00 | | 138,538.81 |
| 13-2407 Cortland Library | \$ 540.00 | 90.00 | | 630.00 |
| <u>Storm Sewer Escrow</u> | | | | |
| 13-2411 Neumann Homes Inc | \$ 75,481.55 | | \$ 22,660.00 | \$ 52,821.55 |
| <u>Capital Contributions #428 Schools</u> | | | | |
| 13-2432 DRH Cambridge - Richland Trails | \$ 264,229.03 | | | \$ 264,229.03 |
| <u>Library Building</u> | | | | |
| 13-2452 Library Building | \$ 21,570.56 | \$ 674.08 | \$ - | \$ 22,244.64 |
| <u>Fire Department Building</u> | | | | |
| 13-2461 DRH Cambridge - Richland Trails | \$ 91,144.90 | | | \$ 91,144.90 |
| 13-2462 Montalbano - Chestnut Grove | \$ 27,910.40 | 872.20 | - | \$ 28,782.60 |
| <u>WasteWater Irrigation Land Acquisition</u> | | | | |
| 13-2501 SSA # 4 Connection Fees | \$ 97,000.00 | | \$ - | \$ 97,000.00 |
| 13-2505 SSA # 8 Connection Fees | \$ - | | - | - |
| 13-2551 Waste Water Irrigation Land Fee | \$ 98,500.00 | 1,000.00 | - | \$ 99,500.00 |
| <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 | \$ 13,961.76 | \$ - | \$ - | \$ 13,961.76 |
| 13-4096 Town Services | \$ - | | | - |
| 13-4167 Road Improvements - DC Trash Agreement | \$ 90,523.61 | 3,191.25 | | 93,714.86 |
| 13-4168 Airport Road Property Rent | \$ 12,290.72 | | 23.02 | 12,267.70 |
| 13-4170 Airport Road Farm Rent | \$ 106,953.83 | | | 106,953.83 |
| 13-4161 Parks Improvements | \$ 256.00 | | | 256.00 |
| 13-4171 Park Development Fees | \$ 9,500.00 | | | 9,500.00 |
| 13-4201 Public Works Facility | \$ 22,708.35 | 1,009.26 | | 23,717.61 |
| 13-4202 Police Facility | \$ 18,540.56 | 805.56 | | 19,346.12 |
| 13-4203 Emergency Siren | \$ 3,158.61 | 23.14 | | 3,181.75 |
| 13-4204 Town Hall | \$ 44,033.35 | 1,459.26 | | 45,492.61 |
| 13-4205 Sports Complex | \$ 181,437.25 | 1,319.44 | | 182,756.69 |
| 13-4206 Capital Improvements | \$ 232,943.21 | 7,873.30 | | 240,816.51 |
| 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 | \$ - | | | - |
| | \$ 895,972.74 | \$ 15,681.21 | \$ 23.02 | \$ 911,630.93 |

| | | | | |
|---|---------------|--|----------------------------|-----------------|
| "FUND BAL" | \$ 835,504.39 | | | |
| Reserve for McPhillips | \$ 13,961.76 | | | |
| YTD Revs over Exps | \$ 71,142.34 | | | |
| Fund Equity | \$ 920,608.49 | | | |
| | | | Total Assets | \$ 1,886,126.49 |
| | | | Total Liabilities & Equity | \$ 1,886,126.49 |
| Account Interest | \$ 7,873.30 | | | \$ - |
| 13-8011 | | | | |
| * Account Interest posted to Capital Improvements | | | | |

**SUMMARY OF INCOME AND EXPENSES FOR THE MONTH OF:
October 31, 2024**

| | Beginning Balance | Receipts/ Transfers In | Dividends/ Interest | Expenditures/ Transfers Out | Ending Balance |
|--|------------------------------|-----------------------------------|--------------------------------|--|---------------------------|
| SSA #1 Special Tax Refunding Bonds 2017 | | | | | |
| Bond & Interest Fund | \$ 431,231.18 | \$ - | \$ 1,323.42 | \$ - | 432,554.60 |
| 2017 Reserve Fund | \$ 354,491.01 | - | 1,314.90 | - | 355,805.91 |
| Special Redemption Account | \$ 136.55 | | 0.60 | | 137.15 |
| Special Reserve Fund 2017 | \$ 40,168.13 | | 149.01 | - | 40,317.14 |
| Administrative Expense Fund | \$ 1,001.98 | | 17.45 | - | 1,019.43 |
| Total SSA #1 Refunding Bonds | \$ 827,028.85 | \$ - | \$ 2,805.38 | \$ - | \$ 829,834.23 |
| 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 | \$ 207,042.25 | \$ - | \$ 678.99 | \$ - | \$ 207,721.24 |
| Reserve Fund | \$ 165,663.21 | | 638.77 | | 166,301.98 |
| Improvement Fund | \$ - | | | | - |
| Administrative Expense Fund | \$ 13,111.27 | | 50.98 | - | 13,162.25 |
| Total SSA #9 | \$ 385,816.73 | \$ - | \$ 1,368.74 | \$ - | \$ 387,185.47 |
| Total All SSA | 1,212,845.58 | 0.00 | 4,174.12 | 0.00 | 1,217,019.70 |