# Town of Cortland
Cash Summaries
Month Ending:
September 30, 2019

| | General W/O PD | PD | Consolidated General | MFT | CIF | Sewer | Water | Festival & Parade | RAF | TIF | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Cash** | $ (362,032.17) | $ - | $ (362,032.17) | $ 151,271.75 | $ 345,651.25 | $ 995,479.24 | $ 503,174.22 | $ 4,648.40 | $ 1,323,045.66 | $ 136,080.81 | $ 3,097,319.16 |
| **Revenue over Expenses:** | $ 217,598.96 | $ - | $ 217,598.96 | $ 4,111.86 | $ 34,138.63 | $ (13,060.88) | $ (26,624.66) | $ 3,075.66 | $ 2,161.39 | $ 17,787.81 | $ 239,188.77 |
| **Receivables** | | | | | | | | | | | |
| Prev month | $ 10,179.99 | $ - | $ 10,179.99 | $ - | $ - | $ 34,400.77 | $ 21,198.44 | $ - | $ 1,000.00 | $ - | $ 66,779.20 |
| Current month | $ 10,179.99 | $ - | $ 10,179.99 | $ - | $ - | $ 16,585.31 | $ 6,029.43 | $ - | $ 1,000.00 | $ - | $ 33,794.73 |
| **Change in R'bles** | $ - | $ - | $ - | $ - | $ - | $ 17,815.46 | $ 15,169.01 | $ - | $ - | $ - | $ 32,984.47 |
| Less: non-expense AJE for Audit | $ 1,950.00 | $ - | $ 1,950.00 | $ - | $ - | $ 128,730.68 | $ 129,279.18 | $ - | $ - | $ - | $ 259,959.86 |
| **Payables** | | | | | | | | | | | |
| Prev month | $ 42,532.04 | $ - | $ 42,532.04 | $ - | $ 1,000.00 | $ 830,127.12 | $ 19,832.55 | $ - | $ 1,045,658.13 | $ - | $ 1,939,149.84 |
| Current month | $ 43,329.88 | $ - | $ 43,329.88 | $ - | $ 1,000.00 | $ 830,127.12 | $ 19,832.55 | $ - | $ 1,045,658.13 | $ - | $ 1,939,947.68 |
| **Change in Pbles** | $ 797.84 | $ - | $ 797.84 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 797.84 |
| **Ending Cash** | $ (141,685.37) | $ - | $ (141,685.37) | $ 155,383.61 | $ 379,789.88 | $ 1,128,964.50 | $ 620,997.75 | $ 7,724.06 | $ 1,325,207.05 | $ 153,868.62 | $ 3,630,250.10 |
| **Per Cash Trial Balance:** | $ (141,685.37) | $ - | $ (141,685.37) | $ 155,383.61 | $ 379,789.88 | $ 1,128,964.50 | $ 620,997.75 | $ 7,724.06 | $ 1,325,207.05 | $ 153,868.62 | $ 3,630,250.10 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | PROPERTY TAX | | | | | |
| 01-4052 | RE TAX - CORPORATE LEVY | 207,636.86 | 459,283.71 | 480,000.00 | 20,716.29 | 95.7 |
| 01-4058 | RE TAX - IMRF LEVY | 24,661.24 | 54,549.59 | 56,000.00 | 1,450.41 | 97.4 |
| 01-4059 | RE TAX - SOC SEC LEVY | 22,498.08 | 49,764.77 | 52,000.00 | 2,235.23 | 95.7 |
| | TOTAL PROPERTY TAX | 254,796.18 | 563,598.07 | 588,000.00 | 24,401.93 | 95.9 |
| | ROAD & BRIDGE TAX | | | | | |
| 01-4071 | ROAD & BRIDGE TAX REV | 9,053.23 | 20,025.36 | 22,000.00 | 1,974.64 | 91.0 |
| | TOTAL ROAD & BRIDGE TAX | 9,053.23 | 20,025.36 | 22,000.00 | 1,974.64 | 91.0 |
| | BUILDING & ZONING PERMITS | | | | | |
| 01-4081 | BUILDING & ZONING PERMITS | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 01-4082 | ZONING PERMITS | 475.00 | 1,500.00 | .00 | ( 1,500.00) | .0 |
| 01-4083 | BUILDING PERMITS | 1,900.00 | 11,154.00 | .00 | ( 11,154.00) | .0 |
| 01-4084 | SITE GRADING PLAN REVIEW | 100.00 | 800.00 | .00 | ( 800.00) | .0 |
| 01-4085 | PERMIT FOR CONSTR & MAINT | .00 | 50.00 | .00 | ( 50.00) | .0 |
| | TOTAL BUILDING & ZONING PERMITS | 2,475.00 | 13,504.00 | 40,000.00 | 26,496.00 | 33.8 |
| | LAND/CASH REVENUE | | | | | |
| 01-4097 | LAND/CASH REVENUE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | TOTAL LAND/CASH REVENUE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | INCOME TAX REVENUE | | | | | |
| 01-4101 | STATE INCOME TAX REVENUE | 25,406.90 | 206,686.69 | 415,000.00 | 208,313.31 | 49.8 |
| | TOTAL INCOME TAX REVENUE | 25,406.90 | 206,686.69 | 415,000.00 | 208,313.31 | 49.8 |
| | SALES TAX | | | | | |
| 01-4122 | SALES TAX | 29,598.12 | 109,493.65 | 330,000.00 | 220,506.35 | 33.2 |
| 01-4123 | LOCAL USE TAX | 11,329.37 | 55,606.02 | 105,000.00 | 49,393.98 | 53.0 |
| | TOTAL SALES TAX | 40,927.49 | 165,099.67 | 435,000.00 | 269,900.33 | 38.0 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | REPLACEMENT TAX - TOWNSHIP | | | | | |
| 01-4131 | REPLACEMENT TAX - TOWNSHIP | .00 | 332.45 | .00 | ( 332.45) | .0 |
| | TOTAL REPLACEMENT TAX - TOWNSHIP | .00 | 332.45 | .00 | ( 332.45) | .0 |
| | REPLACEMENT TAX - STATE | | | | | |
| 01-4141 | REPLACEMENT TAX - STATE | .00 | 535.42 | 1,000.00 | 464.58 | 53.5 |
| 01-4142 | VIDEO GAMING TAX - STATE | 480.57 | 3,161.42 | .00 | ( 3,161.42) | .0 |
| | TOTAL REPLACEMENT TAX - STATE | 480.57 | 3,696.84 | 1,000.00 | ( 2,696.84) | 369.7 |
| | OTHER PERMITS | | | | | |
| 01-4151 | OTHER PERMITS | .00 | 75.00 | 6,500.00 | 6,425.00 | 1.2 |
| 01-4154 | PARK RENTAL | .00 | 10.00 | .00 | ( 10.00) | .0 |
| | TOTAL OTHER PERMITS | .00 | 85.00 | 6,500.00 | 6,415.00 | 1.3 |
| | DONATIONS | | | | | |
| 01-4169 | OTHER DONATIONS | .00 | 1,500.00 | .00 | ( 1,500.00) | .0 |
| | TOTAL DONATIONS | .00 | 1,500.00 | .00 | ( 1,500.00) | .0 |
| | FRANCHISE FEES | | | | | |
| 01-4181 | FRANCHISE FEES | .00 | 10,397.12 | 26,200.00 | 15,802.88 | 39.7 |
| | TOTAL FRANCHISE FEES | .00 | 10,397.12 | 26,200.00 | 15,802.88 | 39.7 |
| | SIMPLIFIED TELECOM TAX (IMF) | | | | | |
| 01-4201 | SIMPLIFIED TELECOMM TAX (IMF) | 953.34 | 2,896.38 | 16,000.00 | 13,103.62 | 18.1 |
| | TOTAL SIMPLIFIED TELECOM TAX (IMF) | 953.34 | 2,896.38 | 16,000.00 | 13,103.62 | 18.1 |
| | CORTLAND HISTORY BOOK | | | | | |
| 01-4851 | CORTLAND HISTORY BOOK | 25.00 | 25.00 | .00 | ( 25.00) | .0 |
| | TOTAL CORTLAND HISTORY BOOK | 25.00 | 25.00 | .00 | ( 25.00) | .0 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | REIMBURSEMENTS | | | | | |
| 01-4901 | REIMBURSEMENTS | .00 | 366.84 | 30,000.00 | 29,633.16 | 1.2 |
| 01-4909 | REIMBURSEMENTS - OTHER | 500.00 | 2,393.75 | .00 | ( 2,393.75) | .0 |
| | TOTAL REIMBURSEMENTS | 500.00 | 2,760.59 | 30,000.00 | 27,239.41 | 9.2 |
| | MISCELLANEOUS REVENUE | | | | | |
| 01-4991 | MISC REVENUE | 600.00 | 1,040.43 | 5,000.00 | 3,959.57 | 20.8 |
| 01-4996 | BUSINESS LICENSES | .00 | 25.00 | 1,250.00 | 1,225.00 | 2.0 |
| | TOTAL MISCELLANEOUS REVENUE | 600.00 | 1,065.43 | 6,250.00 | 5,184.57 | 17.1 |
| | INTEREST ON INVESTMENT | | | | | |
| 01-8011 | INTEREST ON INVESTMENT | 38.00 | 214.90 | 1,200.00 | 985.10 | 17.9 |
| | TOTAL INTEREST ON INVESTMENT | 38.00 | 214.90 | 1,200.00 | 985.10 | 17.9 |
| | SALE OF PROPERTY | | | | | |
| 01-8202 | SALE OF EQUIPMENT | .00 | 9,500.00 | 12,000.00 | 2,500.00 | 79.2 |
| | TOTAL SALE OF PROPERTY | .00 | 9,500.00 | 12,000.00 | 2,500.00 | 79.2 |
| | TOTAL FUND REVENUE | 335,255.71 | 1,001,387.50 | 1,600,150.00 | 598,762.50 | 62.6 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | ADMINISTRATION | | | | | |
| 01-6000-110 | SALARIES - ELECTED OFFICIALS | 8,861.30 | 47,974.45 | 115,600.00 | 67,625.55 | 41.5 |
| 01-6000-119 | SALARIES - CLERICAL WORKERS | 6,890.79 | 37,778.89 | 89,600.00 | 51,821.11 | 42.2 |
| 01-6000-131 | EMPLOYEE HEALTH INSURANCE | ( 719.72) | 17,571.40 | 37,600.00 | 20,028.60 | 46.7 |
| 01-6000-133 | IMRF CONTRIBUTION | 1,140.83 | 6,259.49 | 14,900.00 | 8,640.51 | 42.0 |
| 01-6000-193 | PAYROLL TAXES | 1,152.98 | 6,273.81 | 12,700.00 | 6,426.19 | 49.4 |
| 01-6000-210 | LEGAL FEES: REIMBURSABLE | .00 | 87.50 | .00 | ( 87.50) | .0 |
| 01-6000-211 | LEGAL EXPENSE | 10,468.59 | 40,029.30 | 85,000.00 | 44,970.70 | 47.1 |
| 01-6000-214 | AUDIT & ACCOUNTING FEES | 8,136.67 | 48,164.91 | 110,000.00 | 61,835.09 | 43.8 |
| 01-6000-311 | OFFICE EXPENSE | .00 | 43.90 | .00 | ( 43.90) | .0 |
| 01-6000-312 | OFFICE SUPPLIES | 104.96 | 2,114.65 | 5,000.00 | 2,885.35 | 42.3 |
| 01-6000-313 | POSTAGE | 132.12 | 500.36 | 2,000.00 | 1,499.64 | 25.0 |
| 01-6000-314 | TELEPHONE | 588.73 | 12,282.39 | 15,000.00 | 2,717.61 | 81.9 |
| 01-6000-315 | COPIES & PRINTING | .00 | 301.00 | 2,500.00 | 2,199.00 | 12.0 |
| 01-6000-321 | DUES & SUBSCRIPTIONS | 110.00 | 2,651.33 | 5,000.00 | 2,348.67 | 53.0 |
| 01-6000-331 | TRAVEL & TRAINING | .00 | 2,754.18 | 8,000.00 | 5,245.82 | 34.4 |
| 01-6000-351 | OFFICE EQUIP & MAINT | 264.87 | 6,334.78 | 17,500.00 | 11,165.22 | 36.2 |
| 01-6000-511 | INSURANCE EXPENSE | .00 | 7,758.50 | 15,000.00 | 7,241.50 | 51.7 |
| 01-6000-531 | REAL ESTATE TAXES | .00 | 2,946.58 | .00 | ( 2,946.58) | .0 |
| 01-6000-550 | LEGAL - 86 S. SOMONAUK | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 01-6000-591 | MISC EXPENSE | .00 | 83.49 | 1,000.00 | 916.51 | 8.4 |
| 01-6000-812 | CAP OUTLAY: EQUIP & FURN | .00 | 770.00 | 5,000.00 | 4,230.00 | 15.4 |
| 01-6000-907 | PD EXPENSE TO GENERAL FUND | 12,745.16 | 298,615.63 | 675,000.00 | 376,384.37 | 44.2 |
| 01-6000-908 | TRANSFER TO OTHER FUNDS | .00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| | TOTAL ADMINISTRATION | 49,877.28 | 551,296.54 | 1,231,400.00 | 680,103.46 | 44.8 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | PUBLIC WORKS | | | | | |
| 01-6100-118 | SALARIES - MAINT WORKERS | 21,912.26 | 118,562.31 | 288,400.00 | 169,837.69 | 41.1 |
| 01-6100-131 | EMPLOYEE HEALTH INSURANCE | 4,898.11 | 16,386.28 | 37,600.00 | 21,213.72 | 43.6 |
| 01-6100-133 | IMRF CONTRIBUTION | 2,008.36 | 10,855.69 | 27,000.00 | 16,144.31 | 40.2 |
| 01-6100-193 | PAYROLL TAXES | 1,680.90 | 9,095.36 | 22,100.00 | 13,004.64 | 41.2 |
| 01-6100-197 | DRUG/ALCOHOL PROGRAMS | .00 | 145.05 | 450.00 | 304.95 | 32.2 |
| 01-6100-198 | UNIFORMS | 155.37 | 1,108.41 | 2,000.00 | 891.59 | 55.4 |
| 01-6100-218 | MAINTENANCE - STREET LIGHTS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-6100-219 | ELECTRIC - STREET LIGHTS | 2,798.32 | 11,148.81 | 28,000.00 | 16,851.19 | 39.8 |
| 01-6100-220 | ROAD SALT | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 01-6100-221 | ROAD SIGNS | .00 | 1,466.78 | 1,500.00 | 33.22 | 97.8 |
| 01-6100-222 | RAILROAD CROSSING MAINTENANCE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 01-6100-223 | ROAD PATCH MIX | .00 | 133.67 | 2,000.00 | 1,866.33 | 6.7 |
| 01-6100-224 | STREET REPAIR MATERIALS | 2,526.81 | 4,945.03 | 20,000.00 | 15,054.97 | 24.7 |
| 01-6100-225 | ROADWAY SAFETY PAINT | 545.96 | 545.96 | 1,000.00 | 454.04 | 54.6 |
| 01-6100-226 | TOOLS AND HARDWARE | .00 | 1,167.93 | 3,000.00 | 1,832.07 | 38.9 |
| 01-6100-227 | SMALL EQUIPMENT PURCHASES | .00 | 7,850.00 | 8,650.00 | 800.00 | 90.8 |
| 01-6100-231 | STREETS | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 01-6100-232 | MAINTENANCE TOWN GARAGE | 141.99 | 2,623.17 | 5,500.00 | 2,876.83 | 47.7 |
| 01-6100-234 | PARKS - MOWING | 2,900.00 | 11,600.00 | 19,500.00 | 7,900.00 | 59.5 |
| 01-6100-235 | PARKS - EQUIPMENT MAINTENANCE | .00 | 399.00 | 10,150.00 | 9,751.00 | 3.9 |
| 01-6100-236 | PARKS - GENERAL MAINTENANCE | 351.01 | 354.76 | 4,000.00 | 3,645.24 | 8.9 |
| 01-6100-237 | PARKS - MISC GROUNDS MAINT | 12.95 | 2,712.85 | 1,800.00 | ( 912.85) | 150.7 |
| 01-6100-239 | NUISANCE MOWING | .00 | 1,495.00 | .00 | ( 1,495.00) | .0 |
| 01-6100-241 | VEHICLE & EQUIPMENT MAINT. | 355.26 | 7,519.95 | 17,372.00 | 9,852.05 | 43.3 |
| 01-6100-242 | TOWN HALL MAINTENANCE | 279.00 | 2,952.37 | 7,000.00 | 4,047.63 | 42.2 |
| 01-6100-245 | EQUIPMENT RENTAL | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| 01-6100-246 | PORTABLE EQUIPMENT RENTAL | .00 | 900.00 | 2,500.00 | 1,600.00 | 36.0 |
| 01-6100-247 | SCAVENGER SERVICE | .00 | .00 | 500.00 | 500.00 | .0 |
| 01-6100-253 | DETENTION POND REPAIRS | .00 | 185.00 | 3,000.00 | 2,815.00 | 6.2 |
| 01-6100-254 | CATCH BASIN REPAIRS | .00 | 1,247.96 | 2,000.00 | 752.04 | 62.4 |
| 01-6100-255 | STORM SEWER REPAIRS | 127.20 | 2,034.90 | 3,000.00 | 965.10 | 67.8 |
| 01-6100-256 | SUMP LINE INSTALLATIONS | .00 | 379.52 | 800.00 | 420.48 | 47.4 |
| 01-6100-258 | FORESTRY | .00 | 138.75 | 12,000.00 | 11,861.25 | 1.2 |
| 01-6100-312 | OFFICE SUPPLIES | .00 | .00 | 250.00 | 250.00 | .0 |
| 01-6100-314 | TELEPHONE | 443.13 | 1,671.59 | 3,500.00 | 1,828.41 | 47.8 |
| 01-6100-316 | UTILITIES | 341.75 | 1,352.43 | 9,000.00 | 7,647.57 | 15.0 |
| 01-6100-331 | TRAVEL AND TRAINING | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-6100-351 | OFFICE EQUIP & MAINT | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 01-6100-371 | FUEL | 1,061.14 | 6,914.21 | 14,500.00 | 7,585.79 | 47.7 |
| 01-6100-511 | INSURANCE EXPENSE | .00 | 18,636.00 | 30,000.00 | 11,364.00 | 62.1 |
| 01-6100-591 | MISC EXPENSE | .12 | .38 | 500.00 | 499.62 | .1 |
| 01-6100-611 | PRINCIPAL PAYMENTS | .00 | 14,582.23 | 28,957.00 | 14,374.77 | 50.4 |
| 01-6100-621 | INTEREST EXPENSE | .00 | 12,513.77 | 25,235.00 | 12,721.23 | 49.6 |
| 01-6100-811 | CAP OUTLAY: CONSTRUCT | .00 | 8,900.00 | 11,900.00 | 3,000.00 | 74.8 |
| | TOTAL PUBLIC WORKS | 42,539.64 | 282,525.12 | 697,664.00 | 415,138.88 | 40.5 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | OTHER DEPARTMENTS | | | | | |
| 01-6300-118 | SALARIES - CODE OFFICIAL | 2,292.13 | 10,768.39 | 27,500.00 | 16,731.61 | 39.2 |
| 01-6300-193 | PAYROLL TAXES | 175.35 | 823.76 | 2,110.00 | 1,286.24 | 39.0 |
| 01-6300-210 | ENGINEERING EXPENSE | 11,375.00 | 42,661.00 | .00 | ( 42,661.00) | .0 |
| 01-6300-211 | ENGINEERING: NON-REIMBURSABLE | .00 | 1,320.00 | 60,000.00 | 58,680.00 | 2.2 |
| 01-6300-213 | PLANNING/ZONING/BUILDING | 10,562.50 | 50,310.00 | 100,000.00 | 49,690.00 | 50.3 |
| 01-6300-215 | ZONING ADM: REIMBURSABLE | 348.66 | 4,183.66 | .00 | ( 4,183.66) | .0 |
| 01-6300-216 | ZONING ADMINISTRATION FEES | 369.66 | 894.66 | .00 | ( 894.66) | .0 |
| 01-6300-312 | OFFICE SUPPLIES | .00 | 19.34 | 400.00 | 380.66 | 4.8 |
| 01-6300-314 | TELEPHONE | 103.69 | 414.50 | 1,700.00 | 1,285.50 | 24.4 |
| 01-6300-315 | COPIES & PRINTING | .00 | .00 | 250.00 | 250.00 | .0 |
| 01-6300-351 | OFFICE EXPENSE | 12.84 | 1,300.94 | 2,750.00 | 1,449.06 | 47.3 |
| | TOTAL OTHER DEPARTMENTS | 25,239.83 | 112,696.25 | 194,710.00 | 82,013.75 | 57.9 |
| | TOTAL FUND EXPENDITURES | 117,656.75 | 946,517.91 | 2,123,774.00 | 1,177,256.09 | 44.6 |
| | NET REVENUE OVER EXPENDITURES | 217,598.96 | 54,869.59 | ( 523,624.00) | ( 578,493.59) | 10.5 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

MOTOR FUEL TAX FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | MOTOR FUEL TAX REVENUES | | | | | |
| 02-4011 | MFT APPROPRIATION | 14,199.44 | 40,627.27 | 109,900.00 | 69,272.73 | 37.0 |
| | TOTAL MOTOR FUEL TAX REVENUES | 14,199.44 | 40,627.27 | 109,900.00 | 69,272.73 | 37.0 |
| | INTEREST ON INVESTMENT | | | | | |
| 02-8011 | INTEREST ON INVESTMENT | 252.67 | 1,317.48 | 1,500.00 | 182.52 | 87.8 |
| | TOTAL INTEREST ON INVESTMENT | 252.67 | 1,317.48 | 1,500.00 | 182.52 | 87.8 |
| | TOTAL FUND REVENUE | 14,452.11 | 41,944.75 | 111,400.00 | 69,455.25 | 37.7 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

MOTOR FUEL TAX FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | MOTOR FUEL EXPENSES | | | | | |
| 02-6400-235 | CONT MAINT: ENGINEER | 10,340.25 | 10,340.25 | 17,500.00 | 7,159.75 | 59.1 |
| 02-6400-370 | GENERAL MAINTENANCE | .00 | .00 | 150,000.00 | 150,000.00 | .0 |
| | TOTAL MOTOR FUEL EXPENSES | 10,340.25 | 10,340.25 | 167,500.00 | 157,159.75 | 6.2 |
| | TOTAL FUND EXPENDITURES | 10,340.25 | 10,340.25 | 167,500.00 | 157,159.75 | 6.2 |
| | NET REVENUE OVER EXPENDITURES | 4,111.86 | 31,604.50 | ( 56,100.00) | ( 87,704.50) | 56.3 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

CAPITAL IMPROVEMENT FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | ELECTRICITY | | | | | |
| 03-4011 | UTILITY TAX - ELECTRICITY | 9,519.27 | 34,365.05 | 87,000.00 | 52,634.95 | 39.5 |
| | TOTAL ELECTRICITY | 9,519.27 | 34,365.05 | 87,000.00 | 52,634.95 | 39.5 |
| | GAS | | | | | |
| 03-4021 | UTILITY TAX - GAS | 1,955.98 | 9,698.02 | 35,000.00 | 25,301.98 | 27.7 |
| | TOTAL GAS | 1,955.98 | 9,698.02 | 35,000.00 | 25,301.98 | 27.7 |
| | TELEPHONE | | | | | |
| 03-4031 | SIMPLIFIED TELECOMM TAX (UT) | 3,360.41 | 10,188.53 | 50,000.00 | 39,811.47 | 20.4 |
| | TOTAL TELEPHONE | 3,360.41 | 10,188.53 | 50,000.00 | 39,811.47 | 20.4 |
| | SALES TAX | | | | | |
| 03-4041 | NON HOME RULE SALES TAX | 20,369.92 | 66,782.46 | 238,000.00 | 171,217.54 | 28.1 |
| | TOTAL SALES TAX | 20,369.92 | 66,782.46 | 238,000.00 | 171,217.54 | 28.1 |
| | INTEREST ON INVESTMENTS | | | | | |
| 03-8011 | INTEREST ON INVESTMENTS | 569.55 | 2,484.94 | 4,500.00 | 2,015.06 | 55.2 |
| | TOTAL INTEREST ON INVESTMENTS | 569.55 | 2,484.94 | 4,500.00 | 2,015.06 | 55.2 |
| | SOURCE 810 | | | | | |
| 03-8101 | TRANSFERS FROM OTHER FUNDS | .00 | .00 | 68,570.00 | 68,570.00 | .0 |
| | TOTAL SOURCE 810 | .00 | .00 | 68,570.00 | 68,570.00 | .0 |
| | TOTAL FUND REVENUE | 35,775.13 | 123,519.00 | 483,070.00 | 359,551.00 | 25.6 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

CAPITAL IMPROVEMENT FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | CAPITAL IMPR EXPENSES | | | | | |
| 03-6500-421 | COMMUNITY PROGRAMS | .00 | 2,811.90 | 15,000.00 | 12,188.10 | 18.8 |
| 03-6500-522 | NPDES PERMIT FEE | .00 | 1,000.00 | 1,000.00 | .00 | 100.0 |
| 03-6500-726 | DONATIONS- COMMUNITY AGENCIES | .00 | 2,500.00 | 5,000.00 | 2,500.00 | 50.0 |
| 03-6500-830 | GRANT WRITER | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 03-6500-832 | HANDICAP ACCESS CONSTRCT | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 03-6500-837 | EMERGENCY PREPAREDNESS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 03-6500-840 | HOLIDAY DECORATIONS | .00 | 1,380.24 | 3,000.00 | 1,619.76 | 46.0 |
| 03-6500-841 | SIDEWALK REPAIRS | 1,636.50 | 1,636.50 | 15,000.00 | 13,363.50 | 10.9 |
| 03-6500-842 | SIDEWALKS, NEW CONSTRUCTION | .00 | 634.23 | 27,208.00 | 26,573.77 | 2.3 |
| 03-6500-843 | TOWN GARAGE FINISHING ITEMS | .00 | .00 | 15,130.00 | 15,130.00 | .0 |
| 03-6500-910 | TRANSFERS TO OTHER FUNDS | .00 | .00 | 250,000.00 | 250,000.00 | .0 |
| 03-6500-912 | LOAN PAYMENTS | .00 | .00 | 54,192.00 | 54,192.00 | .0 |
| 03-6500-913 | CAPITAL PURCHASE TRANSFERS | .00 | .00 | 123,000.00 | 123,000.00 | .0 |
| | TOTAL CAPITAL IMPR EXPENSES | 1,636.50 | 9,962.87 | 521,030.00 | 511,067.13 | 1.9 |
| | TOTAL FUND EXPENDITURES | 1,636.50 | 9,962.87 | 521,030.00 | 511,067.13 | 1.9 |
| | NET REVENUE OVER EXPENDITURES | 34,138.63 | 113,556.13 | ( 37,960.00) | ( 151,516.13) | 299.2 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

SEWER SYSTEM FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | SERVICE FEES | | | | | |
| 06-4011 | SERVICE FEES | 236.73 | 135,218.60 | 527,000.00 | 391,781.40 | 25.7 |
| | TOTAL SERVICE FEES | 236.73 | 135,218.60 | 527,000.00 | 391,781.40 | 25.7 |
| | LATE CHARGES | | | | | |
| 06-4021 | LATE CHARGES | ( 260.00) | 13,019.99 | 23,000.00 | 9,980.01 | 56.6 |
| | TOTAL LATE CHARGES | ( 260.00) | 13,019.99 | 23,000.00 | 9,980.01 | 56.6 |
| | BAD CHECK CHARGES | | | | | |
| 06-4041 | BAD CHECK CHARGES | .00 | .00 | 100.00 | 100.00 | .0 |
| | TOTAL BAD CHECK CHARGES | .00 | .00 | 100.00 | 100.00 | .0 |
| | SOURCE 405 | | | | | |
| 06-4051 | PERMITS | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| | TOTAL SOURCE 405 | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| | INTEREST ON INVESTMENT | | | | | |
| 06-8011 | INTEREST ON INVESTMENT | 1,841.92 | 9,754.13 | 8,000.00 | ( 1,754.13) | 121.9 |
| | TOTAL INTEREST ON INVESTMENT | 1,841.92 | 9,754.13 | 8,000.00 | ( 1,754.13) | 121.9 |
| | GRANTS | | | | | |
| 06-8300 | GRANT REVENUE | .00 | 2,345.00 | 3,000.00 | 655.00 | 78.2 |
| | TOTAL GRANTS | .00 | 2,345.00 | 3,000.00 | 655.00 | 78.2 |
| | SOURCE 850 | | | | | |
| 06-8501 | LOAN PROCEEDS | .00 | .00 | 750,000.00 | 750,000.00 | .0 |
| | TOTAL SOURCE 850 | .00 | .00 | 750,000.00 | 750,000.00 | .0 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

SEWER SYSTEM FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | LEASE INCOME | | | | | |
| 06-8801 | LEASE INCOME | .00 | .00 | 10,725.00 | 10,725.00 | .0 |
| | TOTAL LEASE INCOME | .00 | .00 | 10,725.00 | 10,725.00 | .0 |
| | TOTAL FUND REVENUE | 1,818.65 | 160,337.72 | 1,336,825.00 | 1,176,487.28 | 12.0 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

SEWER SYSTEM FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | SEWER SYSTEM EXPENSES | | | | | |
| 06-7300-118 | SALARIES: MAINT WORKERS | 4,701.71 | 27,991.73 | 65,562.00 | 37,570.27 | 42.7 |
| 06-7300-131 | EMPLOYEE HEALTH INSURANCE | 979.62 | 3,305.75 | 7,518.00 | 4,212.25 | 44.0 |
| 06-7300-133 | IMRF CONTRIBUTION | 438.68 | 2,447.05 | 5,311.00 | 2,863.95 | 46.1 |
| 06-7300-193 | PAYROLL TAXES | 359.67 | 2,141.36 | 4,862.00 | 2,720.64 | 44.0 |
| 06-7300-198 | UNIFORMS | 98.27 | 187.83 | 700.00 | 512.17 | 26.8 |
| 06-7300-211 | LEGAL/COLLECTION EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 06-7300-212 | ENGINEERING EXPENSE | 280.00 | 770.00 | 12,500.00 | 11,730.00 | 6.2 |
| 06-7300-213 | OTHER CONSULTING FEES | 1,273.33 | 6,366.65 | 15,280.00 | 8,913.35 | 41.7 |
| 06-7300-214 | AUDIT FEES | .00 | 3,409.22 | 4,000.00 | 590.78 | 85.2 |
| 06-7300-218 | EQUIPMENT | .00 | 676.51 | 3,000.00 | 2,323.49 | 22.6 |
| 06-7300-221 | UTILITIES | 3,432.67 | 28,973.63 | 90,000.00 | 61,026.37 | 32.2 |
| 06-7300-241 | M&O: VEH & EQUIP | .00 | 1,720.01 | 3,000.00 | 1,279.99 | 57.3 |
| 06-7300-243 | M&O: SEWER PLANT | 1,109.00 | 7,381.48 | 40,000.00 | 32,618.52 | 18.5 |
| 06-7300-311 | OFFICE EXPENSE | .00 | 1,980.59 | 7,000.00 | 5,019.41 | 28.3 |
| 06-7300-312 | ANNUAL PERMIT FEES | .00 | 10,500.00 | 11,000.00 | 500.00 | 95.5 |
| 06-7300-313 | TRAINING | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 06-7300-314 | TELEPHONE | 203.58 | 983.30 | 5,000.00 | 4,016.70 | 19.7 |
| 06-7300-345 | WASTEWATER TESTING | 1,890.30 | 4,830.60 | 17,500.00 | 12,669.40 | 27.6 |
| 06-7300-371 | GAS & PETROLEUM | 108.83 | 773.09 | 2,200.00 | 1,426.91 | 35.1 |
| 06-7300-491 | GRANT EXPENSE | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 06-7300-511 | INSURANCE EXPENSE | .00 | 1,446.00 | 10,000.00 | 8,554.00 | 14.5 |
| 06-7300-531 | REAL ESTATE TAXES | .00 | 280.10 | .00 | ( 280.10) | .0 |
| 06-7300-591 | MISC EXPENSES | 3.87 | 64.54 | 500.00 | 435.46 | 12.9 |
| 06-7300-611 | DEBT SERVICE PRINCIPAL | .00 | 22,627.96 | 45,474.00 | 22,846.04 | 49.8 |
| 06-7300-621 | INTEREST EXPENSE | .00 | 7,845.43 | 15,473.00 | 7,627.57 | 50.7 |
| 06-7300-811 | CAP OUTLAY: CONSTRUCT | .00 | .00 | 750,000.00 | 750,000.00 | .0 |
| 06-7300-812 | CAP OUTLAY: EQUIPMENT | .00 | .00 | 80,000.00 | 80,000.00 | .0 |
| | TOTAL SEWER SYSTEM EXPENSES | 14,879.53 | 136,702.83 | 1,205,380.00 | 1,068,677.17 | 11.3 |
| | TOTAL FUND EXPENDITURES | 14,879.53 | 136,702.83 | 1,205,380.00 | 1,068,677.17 | 11.3 |
| | NET REVENUE OVER EXPENDITURES | ( 13,060.88) | 23,634.89 | 131,445.00 | 107,810.11 | 18.0 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

WATER SYSTEM FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | SERVICE FEES | | | | | |
| 07-4011 | SERVICE FEES | 181.19 | 131,167.84 | 480,000.00 | 348,832.16 | 27.3 |
| | TOTAL SERVICE FEES | 181.19 | 131,167.84 | 480,000.00 | 348,832.16 | 27.3 |
| | LATE CHARGES | | | | | |
| 07-4021 | LATE CHARGES | ( 19.00) | 784.21 | 1,500.00 | 715.79 | 52.3 |
| | TOTAL LATE CHARGES | ( 19.00) | 784.21 | 1,500.00 | 715.79 | 52.3 |
| | BAD CHECK CHARGES | | | | | |
| 07-4041 | BAD CHECK CHARGES | .00 | .00 | 50.00 | 50.00 | .0 |
| | TOTAL BAD CHECK CHARGES | .00 | .00 | 50.00 | 50.00 | .0 |
| | PERMITS | | | | | |
| 07-4051 | PERMITS | .00 | 3,500.00 | 15,000.00 | 11,500.00 | 23.3 |
| | TOTAL PERMITS | .00 | 3,500.00 | 15,000.00 | 11,500.00 | 23.3 |
| | METER SALES | | | | | |
| 07-4301 | METER SALES | .00 | 900.00 | 5,500.00 | 4,600.00 | 16.4 |
| | TOTAL METER SALES | .00 | 900.00 | 5,500.00 | 4,600.00 | 16.4 |
| | ACCESS FEES | | | | | |
| 07-4402 | ACCESS 1 IN | 200.00 | 537.50 | .00 | ( 537.50) | .0 |
| | TOTAL ACCESS FEES | 200.00 | 537.50 | .00 | ( 537.50) | .0 |
| | MISCELLANEOUS REVENUE | | | | | |
| 07-4991 | MISC INCOME | .00 | 100.00 | 1,500.00 | 1,400.00 | 6.7 |
| | TOTAL MISCELLANEOUS REVENUE | .00 | 100.00 | 1,500.00 | 1,400.00 | 6.7 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

WATER SYSTEM FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | INTEREST ON INVESTMENT | | | | | |
| 07-8011 | INTEREST ON INVESTMENT | 972.30 | 5,039.76 | 5,000.00 | ( 39.76) | 100.8 |
| | TOTAL INTEREST ON INVESTMENT | 972.30 | 5,039.76 | 5,000.00 | ( 39.76) | 100.8 |
| | LOAN PROCEEDS | | | | | |
| 07-8501 | LOAN PROCEEDS | .00 | .00 | 750,000.00 | 750,000.00 | .0 |
| | TOTAL LOAN PROCEEDS | .00 | .00 | 750,000.00 | 750,000.00 | .0 |
| | LEASE INCOME | | | | | |
| 07-8801 | LEASE INCOME | 310.00 | 1,550.00 | 3,720.00 | 2,170.00 | 41.7 |
| | TOTAL LEASE INCOME | 310.00 | 1,550.00 | 3,720.00 | 2,170.00 | 41.7 |
| | TOTAL FUND REVENUE | 1,644.49 | 143,579.31 | 1,262,270.00 | 1,118,690.69 | 11.4 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

WATER SYSTEM FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | WATER SYSTEM EXPENSES | | | | | |
| 07-7400-118 | SALARIES: MAINT WORKERS | 7,052.53 | 41,987.46 | 98,343.00 | 56,355.54 | 42.7 |
| 07-7400-131 | EMPLOYEE HEALTH INSURANCE | 1,469.44 | 4,958.64 | 11,277.00 | 6,318.36 | 44.0 |
| 07-7400-133 | IMRF CONTRIBUTION | 657.99 | 3,670.54 | 7,966.00 | 4,295.46 | 46.1 |
| 07-7400-193 | PAYROLL TAXES | 539.53 | 3,212.10 | 7,294.00 | 4,081.90 | 44.0 |
| 07-7400-198 | UNIFORMS | 98.27 | 395.74 | 500.00 | 104.26 | 79.2 |
| 07-7400-212 | ENGINEERING EXPENSE | 2,061.50 | 5,027.50 | 5,000.00 | ( 27.50) | 100.6 |
| 07-7400-213 | OTHER CONSULTING FEES | 1,910.00 | 9,550.00 | 22,920.00 | 13,370.00 | 41.7 |
| 07-7400-214 | AUDIT FEES | .00 | 3,409.22 | 4,000.00 | 590.78 | 85.2 |
| 07-7400-221 | UTILITIES | 3,115.95 | 15,475.53 | 55,000.00 | 39,524.47 | 28.1 |
| 07-7400-222 | RADIUM REMOVAL PROCESSING | 7,730.60 | 41,047.00 | 94,500.00 | 53,453.00 | 43.4 |
| 07-7400-241 | M&O: VEH & EQUIP | .00 | 1,348.04 | 5,000.00 | 3,651.96 | 27.0 |
| 07-7400-243 | M&O: WELL SYSTEM | 1,248.70 | 7,925.17 | 30,000.00 | 22,074.83 | 26.4 |
| 07-7400-311 | OFFICE EXPENSE | 124.95 | 2,886.49 | 10,000.00 | 7,113.51 | 28.9 |
| 07-7400-313 | POSTAGE | 89.65 | 266.38 | .00 | ( 266.38) | .0 |
| 07-7400-314 | TELEPHONE | 179.80 | 888.06 | 5,200.00 | 4,311.94 | 17.1 |
| 07-7400-331 | TRAVEL & TRAINING | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 07-7400-341 | METER PURCHASES & SUPPLIES | .00 | 2,915.00 | 15,000.00 | 12,085.00 | 19.4 |
| 07-7400-343 | CONNECTION EXP | 1,350.00 | 2,840.00 | 5,000.00 | 2,160.00 | 56.8 |
| 07-7400-345 | CHEMICALS & TESTING | 386.28 | 5,245.84 | 17,000.00 | 11,754.16 | 30.9 |
| 07-7400-346 | TOOLS | .00 | .00 | 1,250.00 | 1,250.00 | .0 |
| 07-7400-371 | GAS & PETROLEUM | 253.96 | 1,803.99 | 6,000.00 | 4,196.01 | 30.1 |
| 07-7400-511 | INSURANCE EXPENSE | .00 | 6,402.00 | 15,000.00 | 8,598.00 | 42.7 |
| 07-7400-811 | CAP OUTLAY: CONSTRUCT | .00 | 2,863.50 | 895,000.00 | 892,136.50 | .3 |
| | TOTAL WATER SYSTEM EXPENSES | 28,269.15 | 164,118.20 | 1,312,750.00 | 1,148,631.80 | 12.5 |
| | TOTAL FUND EXPENDITURES | 28,269.15 | 164,118.20 | 1,312,750.00 | 1,148,631.80 | 12.5 |
| | NET REVENUE OVER EXPENDITURES | ( 26,624.66) | ( 20,538.89) | ( 50,480.00) | ( 29,941.11) | ( 40.7) |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

FESTIVAL & PARADE FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | DONATIONS | | | | | |
| 09-4961 | DONATIONS | 50.00 | 1,688.75 | 700.00 | ( 988.75) | 241.3 |
| | TOTAL DONATIONS | 50.00 | 1,688.75 | 700.00 | ( 988.75) | 241.3 |
| | FUNDRAISERS | | | | | |
| 09-4971 | FUNDRAISERS | .00 | .00 | 400.00 | 400.00 | .0 |
| 09-4972 | FESTIVAL RECEIPTS | .00 | 17,062.00 | 19,500.00 | 2,438.00 | 87.5 |
| | TOTAL FUNDRAISERS | .00 | 17,062.00 | 19,900.00 | 2,838.00 | 85.7 |
| | INTEREST | | | | | |
| 09-8011 | INTEREST ON INVESTMENT | 4.66 | 11.85 | 15.00 | 3.15 | 79.0 |
| | TOTAL INTEREST | 4.66 | 11.85 | 15.00 | 3.15 | 79.0 |
| | ALLOTMENT FROM GF | | | | | |
| 09-8192 | FESTIVAL/PARADE TRANSFER | .00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| | TOTAL ALLOTMENT FROM GF | .00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| | TOTAL FUND REVENUE | 54.66 | 28,762.60 | 30,615.00 | 1,852.40 | 94.0 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

FESTIVAL & PARADE FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | FESTIVAL & PARADE EXPENSES | | | | | |
| 09-7700-218 | CONTRACTED GROUPS/EVENTS/LABOR | ( 3,426.00) | 20,248.75 | 16,000.00 | ( 4,248.75) | 126.6 |
| 09-7700-241 | RENTALS | 230.00 | 3,371.93 | 4,500.00 | 1,128.07 | 74.9 |
| 09-7700-312 | SUPPLIES | .00 | 2,305.56 | 8,000.00 | 5,694.44 | 28.8 |
| 09-7700-313 | POSTAGE | .00 | .00 | 100.00 | 100.00 | .0 |
| 09-7700-315 | COPIES, PRINTING & ADVERTISING | 175.00 | 1,162.00 | 1,600.00 | 438.00 | 72.6 |
| 09-7700-571 | PRIZES & AWARDS | .00 | .00 | 500.00 | 500.00 | .0 |
| | TOTAL FESTIVAL & PARADE EXPENSES | ( 3,021.00) | 27,088.24 | 30,700.00 | 3,611.76 | 88.2 |
| | TOTAL FUND EXPENDITURES | ( 3,021.00) | 27,088.24 | 30,700.00 | 3,611.76 | 88.2 |
| | NET REVENUE OVER EXPENDITURES | 3,075.66 | 1,674.36 | ( 85.00) | ( 1,759.36) | 1969.8 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

POLICE DEPARTMENT

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | PROPERTY TAX | | | | | |
| 12-4052 | RE TAX - POLICE PROTECTION | 35,907.31 | 79,425.40 | 83,000.00 | 3,574.60 | 95.7 |
| | TOTAL PROPERTY TAX | 35,907.31 | 79,425.40 | 83,000.00 | 3,574.60 | 95.7 |
| | FINES & FORFEITURES | | | | | |
| 12-4062 | PD FINES | 25.00 | 4,264.96 | 11,500.00 | 7,235.04 | 37.1 |
| | TOTAL FINES & FORFEITURES | 25.00 | 4,264.96 | 11,500.00 | 7,235.04 | 37.1 |
| | MISCELLANEOUS REVENUE | | | | | |
| 12-4991 | MISC REVENUE - OTHER | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 12-4992 | MISC REVENUE - POLICE REPTS | 10.00 | 35.00 | .00 | ( 35.00) | .0 |
| | TOTAL MISCELLANEOUS REVENUE | 10.00 | 35.00 | 1,000.00 | 965.00 | 3.5 |
| | TRANSFERS FROM OTHER FUNDS | | | | | |
| 12-8101 | TRANSFERS FROM OTHER FUNDS | 12,745.16 | 298,615.63 | 675,000.00 | 376,384.37 | 44.2 |
| | TOTAL TRANSFERS FROM OTHER FUNDS | 12,745.16 | 298,615.63 | 675,000.00 | 376,384.37 | 44.2 |
| | TOTAL FUND REVENUE | 48,687.47 | 382,340.99 | 770,500.00 | 388,159.01 | 49.6 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

POLICE DEPARTMENT

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | POLICE DEPARTMENT | | | | | |
| 12-6200-114 | SALARIES - REGULAR | 28,224.68 | 154,660.90 | 357,500.00 | 202,839.10 | 43.3 |
| 12-6200-115 | SALARIES - SPECIAL ASSIGNMENT | 3,839.27 | 22,466.93 | 36,900.00 | 14,433.07 | 60.9 |
| 12-6200-116 | SALARIES - OVERTIME | .00 | 584.12 | 5,500.00 | 4,915.88 | 10.6 |
| 12-6200-119 | SALARIES - CLERICAL | 95.64 | 489.98 | 2,500.00 | 2,010.02 | 19.6 |
| 12-6200-131 | EMPLOYEE HEALTH INS | 8,082.95 | 28,839.90 | 56,000.00 | 27,160.10 | 51.5 |
| 12-6200-133 | IMRF CONTRIBUTION | 2,652.85 | 14,566.81 | 34,000.00 | 19,433.19 | 42.8 |
| 12-6200-193 | PAYROLL TAXES | 2,335.70 | 12,947.72 | 31,000.00 | 18,052.28 | 41.8 |
| 12-6200-198 | UNIFORMS | ( 244.38) | 754.53 | 5,000.00 | 4,245.47 | 15.1 |
| 12-6200-199 | UNIFORM ALLOWANCE | .00 | 994.01 | 5,500.00 | 4,505.99 | 18.1 |
| 12-6200-211 | LEGAL EXPENSE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 12-6200-240 | EQUIPMENT PURCHASES AND MAINT | .00 | 1,784.19 | 8,000.00 | 6,215.81 | 22.3 |
| 12-6200-241 | VEHICLE MAINTENANCE | 721.72 | 2,187.16 | 10,000.00 | 7,812.84 | 21.9 |
| 12-6200-242 | M&O: OFFICE | .00 | 16.00 | 500.00 | 484.00 | 3.2 |
| 12-6200-261 | TELECOMMUNICATIONS SERVICE | .00 | 59,150.00 | 59,150.00 | .00 | 100.0 |
| 12-6200-312 | OFFICE SUPPLIES | .00 | 230.60 | 600.00 | 369.40 | 38.4 |
| 12-6200-313 | POSTAGE | 16.27 | 43.86 | 100.00 | 56.14 | 43.9 |
| 12-6200-314 | TELEPHONE | 861.85 | 5,046.73 | 11,000.00 | 5,953.27 | 45.9 |
| 12-6200-315 | COPIES & PRINTING | .00 | 537.00 | 500.00 | ( 37.00) | 107.4 |
| 12-6200-321 | DUES & SUBSCRIPTIONS | 119.00 | 312.29 | 650.00 | 337.71 | 48.0 |
| 12-6200-331 | TRAVEL & TRAINING | 680.00 | 2,406.06 | 5,900.00 | 3,493.94 | 40.8 |
| 12-6200-351 | OFFICE EQUIP & MAINT | 236.98 | 947.92 | 5,000.00 | 4,052.08 | 19.0 |
| 12-6200-361 | DUI PREVENTION EQUIP | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 12-6200-371 | GAS & PETROLEUM | 1,064.94 | 6,346.74 | 15,000.00 | 8,653.26 | 42.3 |
| 12-6200-421 | COMMUNITY PROGRAMS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 12-6200-511 | INSURANCE EXP | .00 | 17,555.00 | 25,000.00 | 7,445.00 | 70.2 |
| 12-6200-550 | TECHNOLOGY UPGRADES | .00 | 802.56 | 5,000.00 | 4,197.44 | 16.1 |
| 12-6200-591 | MISC EXPENSE | .00 | 1,229.54 | 3,000.00 | 1,770.46 | 41.0 |
| 12-6200-812 | CAP OUTLAY: EQUIP/FURN | .00 | 9,533.59 | 17,820.00 | 8,286.41 | 53.5 |
| 12-6200-814 | CAP OUTLAY: VEHICLE | .00 | 37,906.85 | 50,750.00 | 12,843.15 | 74.7 |
| | TOTAL POLICE DEPARTMENT | 48,687.47 | 382,340.99 | 756,370.00 | 374,029.01 | 50.6 |
| | TOTAL FUND EXPENDITURES | 48,687.47 | 382,340.99 | 756,370.00 | 374,029.01 | 50.6 |
| | NET REVENUE OVER EXPENDITURES | .00 | .00 | 14,130.00 | 14,130.00 | .0 |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

RESTRICTED ASSETS FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | DONATIONS | | | | | |
| 13-4166 | CEMETERY RECEIPTS | .00 | 325.00 | .00 | ( 325.00) | .0 |
| 13-4167 | WASTE COLLECTION AGREEMENT | .00 | 7,920.00 | 15,000.00 | 7,080.00 | 52.8 |
| | TOTAL DONATIONS | .00 | 8,245.00 | 15,000.00 | 6,755.00 | 55.0 |
| | PARK DEVELOPMENT FEES | | | | | |
| 13-4170 | AIRPORT ROAD FARM RENT | .00 | .00 | 85,202.00 | 85,202.00 | .0 |
| 13-4171 | PARK LOT DEV FEES - GENERAL | .00 | 100.00 | 1,000.00 | 900.00 | 10.0 |
| | TOTAL PARK DEVELOPMENT FEES | .00 | 100.00 | 86,202.00 | 86,102.00 | .1 |
| | SOURCE 420 | | | | | |
| 13-4204 | CAP CONTRIB: TOWN HALL BLDG | .00 | 350.00 | 3,000.00 | 2,650.00 | 11.7 |
| 13-4206 | CAP CONTRIB: CAPITAL EQUIPMENT | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| | TOTAL SOURCE 420 | .00 | 350.00 | 6,000.00 | 5,650.00 | 5.8 |
| | INTEREST | | | | | |
| 13-8011 | INTEREST ON INVESTMENT | 2,183.49 | 11,509.79 | 15,000.00 | 3,490.21 | 76.7 |
| | TOTAL INTEREST | 2,183.49 | 11,509.79 | 15,000.00 | 3,490.21 | 76.7 |
| | TOTAL FUND REVENUE | 2,183.49 | 20,204.79 | 122,202.00 | 101,997.21 | 16.5 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

RESTRICTED ASSETS FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | RESTRICTED ASSETS | | | | | |
| 13-8000-834 | CAP OUTLAY: POLICE FACILITY | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 13-8000-836 | CEMETERY MAINT / IMPROVEMENTS | .00 | 8,888.99 | 18,082.00 | 9,193.01 | 49.2 |
| 13-8000-839 | AIRPORT ROAD PROPERTY TAXES | .00 | 31,931.96 | .00 | ( 31,931.96) | .0 |
| 13-8000-840 | AIRPORT ROAD UTILITIES | 22.10 | 635.76 | .00 | ( 635.76) | .0 |
| | TOTAL RESTRICTED ASSETS | 22.10 | 41,456.71 | 24,082.00 | ( 17,374.71) | 172.2 |
| | TOTAL FUND EXPENDITURES | 22.10 | 41,456.71 | 24,082.00 | ( 17,374.71) | 172.2 |
| | NET REVENUE OVER EXPENDITURES | 2,161.39 | ( 21,251.92) | 98,120.00 | 119,371.92 | ( 21.7) |

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

TIF FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | INTEREST INCOME | | | | | |
| 14-8010 | TIF RE TAX RECEIVED | 17,636.71 | 76,213.10 | 50,000.00 | ( 26,213.10) | 152.4 |
| 14-8011 | INTEREST ON INVESTMENT | 151.10 | 623.60 | 800.00 | 176.40 | 78.0 |
| | TOTAL INTEREST INCOME | 17,787.81 | 76,836.70 | 50,800.00 | ( 26,036.70) | 151.3 |
| | TOTAL FUND REVENUE | 17,787.81 | 76,836.70 | 50,800.00 | ( 26,036.70) | 151.3 |

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2019

TIF FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | TIF EXPENSES | | | | | |
| 14-6600-211 | LEGAL EXPENSE | .00 | 24,333.84 | 25,000.00 | 666.16 | 97.3 |
| 14-6600-212 | ADMINISTRATIVE EXPENSE | .00 | 1,945.70 | 6,000.00 | 4,054.30 | 32.4 |
| 14-6600-999 | CONTINGENCIES | .00 | .00 | 19,000.00 | 19,000.00 | .0 |
| | TOTAL TIF EXPENSES | .00 | 26,279.54 | 50,000.00 | 23,720.46 | 52.6 |
| | TOTAL FUND EXPENDITURES | .00 | 26,279.54 | 50,000.00 | 23,720.46 | 52.6 |
| | NET REVENUE OVER EXPENDITURES | 17,787.81 | 50,557.16 | 800.00 | ( 49,757.16) | 6319.7 |

# September 2019

485393

**General Fund - Streets and Maintenance**
**Facility 250 S Halwood**
**Loan Date: 12/31/11, Maturity Date: 12/30/20, Loan Amount: $655,200.00**
**Interest Rate: 4.30%, Semi-Annual P&I due 6/30 and 12/31**

| | | |
|---|---|---|
| Beginning Balance 08/1/2019 | | $ 486,118.84 |
| Principal Paid Fiscal Year 2020: | | $ (14,582.23) |
| Interest Paid Fiscal Year 2020: | $ 12,513.77 | |
| **Current Balance:** | | $ 471,536.61 |

**Remaining Debt Schedule**

| | Principal | Interest |
|---|---|---|
| Fiscal Year Ending 2020 | $ 13,948.34 | $ 8,390.28 |
| Fiscal Year Ending 2021 | $ 457,588.27 | $ 19,649.61 |
| Total: | $ 471,536.61 | $ 28,039.89 |

* 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 08/1/2019 | | $ 812,997.86 |
| Principal Paid Fiscal Year 2020: | | $ (22,627.96) |
| Interest Paid Fiscal Year 2020: | $ 7,845.43 | |
| **Current Balance:** | | $ 790,369.90 |

**Remaining Debt Schedule**

| | Principal | Interest |
|---|---|---|
| Fiscal Year Ending 2020 | $ 22,846.32 | $ 7,627.07 |
| Fiscal Year Ending 2021 | $ 46,356.17 | $ 14,590.61 |
| Future | $ 721,167.41 | $ 125,644.61 |
| Total: | $ 790,369.90 | $ 147,862.29 |

# September 2019

**Restricted Asset Fund Loan**
**North Avenue Road Repairs**
**Maturity Date 12/31/2024, Int Rate: 2%, Semi-Annual Payments**

| | |
|---|---|
| Beginning Balance 8/1/2019 | $ 150,000.00 |
| Principal Paid Fiscal Year 2020: | |
| Interest Paid Fiscal Year 2020: | |
| **Current Balance:** | $ 150,000.00 |

**Remaining Debt Schedule**

| | Principal | Interest |
|---|---|---|
| Fiscal Year Ending 2020 | $ 23,772.91 | $ 2,881.73 |
| Fiscal Year Ending 2021 | $ 24,250.75 | $ 2,403.89 |
| Fiscal Year Ending 2022 | $ 24,738.18 | $ 1,916.45 |
| Fiscal Year Ending 2023 | $ 25,235.43 | $ 1,419.21 |
| Fiscal Year Ending 2024 | $ 25,742.65 | $ 911.98 |
| Fiscal Year Ending 2025 | $ 26,128.13 | $ 394.55 |
| Total: | $ 149,868.05 | $ 9,927.81 |

**Town of Cortland**
**Restricted Assets**
**September 30, 2019**

| | | Balance 8/31/2019 | Deposits 9/30/2019 | Expenditures 9/30/2019 | Balance 9/30/2019 |
|---|---|---|---|---|---|
| **Customer Deposits** | | | | | |
| 13-2010 | AP | $ 0.00 | | | $ 0.00 |
| 13-2020 | Deferred Revenue | $ 71,000.00 | | | $ 71,000.00 |
| 13-2355 | Airport Road Security Deposits | $ - | | | $ - |
| **Engineering Deposits** | | | | | |
| 13-2316 | DCUSD #428 | $ 51,668.29 | | | $ 51,668.29 |
| **Land/Cash Contributions** | | | | | |
| 13-2401 | Cortland Fire Protection District | $ 300.00 | | | $ 300.00 |
| 13-2405 | Sycamore School District # 427 | $ - | | | $ - |
| 13-2406 | #428 Schools | $ 84,294.56 | | | $ 84,294.56 |
| 13-2407 | Cortland Library | $ 45.00 | | | $ 45.00 |
| **Storm Sewer Escrow** | | | | | |
| 13-2411 | Neumann Homes Inc | $ 79,850.65 | | | $ 79,850.65 |
| **Capital Contributions #428 Schools** | | | | | |
| 13-2432 | DRH Cambridge - Richland Trails | $ 238,427.54 | | | $ 238,427.54 |
| **Library Building** | | | | | |
| 13-2452 | Library Building | $ 6,403.76 | | | $ 6,403.76 |
| **Fire Department Building** | | | | | |
| 13-2461 | DRH Cambridge - Richland Trails | $ 91,144.90 | | | $ 91,144.90 |
| 13-2462 | Montalbano - Chestnut Grove | $ 8,285.90 | | | $ 8,285.90 |
| **WasteWater Irrigation Land Acquisition** | | | | | |
| 13-2501 | SSA # 4 Connection Fees | $ 127,500.00 | | | $ 127,500.00 |
| 13-2505 | SSA # 8 Connection Fees | $ - | | | $ - |
| 13-2551 | Waste Water Irrigation Land Fee | $ 47,500.00 | | | $ 47,500.00 |
| **Festival and Parade** | | | | | |
| 13-2900 | Festival Parade | $ - | | | $ - |
| **Capital Contributions - Town Use (By Purpose)** | | | | | |
| 13-3100 | McPhillips Park Improvements | $ 14,305.60 | | | $ 14,305.60 |
| 13-4096 | Town Services | $ - | | | $ - |
| 13-4166 | Cemetery Maintenance / Improvements | $ 14,073.19 | | | $ 14,073.19 |
| 13-4167 | Road Improvements - DC Trash Agreeement | $ 4,785.86 | | | $ 4,785.86 |
| 13-4168 | Airport Road Property Rent | $ 3,693.25 | | $ 22.10 | $ 3,671.15 |
| 13-4170 | Airport Road Farm Rent | $ 66,849.66 | | | $ 66,849.66 |
| 13-4161 | Parks Improvements | $ 256.00 | | | $ 256.00 |
| 13-4171 | Park Development Fees | $ 3,800.00 | | | $ 3,800.00 |
| 13-4201 | Public Works Facility | $ - | | | $ - |
| 13-4202 | Police Facility | $ 415.45 | | | $ 415.45 |
| 13-4203 | Emergency Siren | $ 2,637.96 | | | $ 2,637.96 |
| 13-4204 | Town Hall | $ 4,550.00 | | | $ 4,550.00 |
| 13-4205 | Sports Complex | $ 151,749.85 | | | $ 151,749.85 |
| 13-4206 | Capital Improvements | $ 38,841.15 | $ 2,183.49 | | $ 41,024.64 |
| 13-4206 | SCADA - Chestnut Grove | $ 6,370.60 | | | $ 6,370.60 |
| **13-4350** | **Road Improvements** | $ 79,404.32 | | | $ 79,404.32 |
| **13-4352** | **Administrative Fund** | $ 100,971.25 | | | $ 100,971.25 |
| **13-4354** | **Punch List Follow Up Items** | $ 58,861.96 | | | $ 58,861.96 |
| 13-8701 | InvestForlcosures (Dep less Ltr of Credit) | $ - | | | $ - |
| 13-8703 | Transfer to Other funds | $ (150,000.00) | | | $ (150,000.00) |
| 13-8702 | Performance Bond - Nature's Crossing | $ 119,333.88 | | | $ 119,333.88 |
| | | $ 517,625.06 | | | $ 519,786.45 |

| | | | |
|---|---|---|---|
| "FUND BAL" | $ 278,387.53 | | |
| Reserve for McPhillips | $ 14,305.60 | | |
| YTD Revs over Exps | $ (21,251.92) | | |
| Fund Equity | $ 271,441.21 | Total Assets | $ 1,326,207.05 |
| | | Total Liabilities & Equity | $ 1,326,207.05 |
| Account Interest | $ 2,183.49 | | $ - |
| 13-8011 | | | |

* Account Interest posted to Capital Improvements

**SUMMARY OF INCOME AND EXPENSES FOR THE MONTH OF:**
**Semptember 30, 2019**

| | Beginning Balance | Receipts/ Transfers In | Dividends/ Interest | Expenditures/ Transfers Out | Ending Balance |
|---|---|---|---|---|---|
| **SSA #1 Special Tax Refunding Bonds 2017** | | | | | |
| Bond & Interest Fund | $ 239,121.60 | $ 185,633.16 | $ 299.36 | $ 70,210.00 | $ 354,844.12 |
| 2017 Reserve Fund | $ 353,063.50 | | 455.83 | | $ 353,519.33 |
| Special Redemption Account | $ - | | | | $ - |
| Special Reserve Fund 2017 | $ 40,000.00 | | 51.64 | | $ 40,051.64 |
| Administrative Expense Fund | $ 8,878.61 | | 11.40 | | $ 8,890.01 |
| Costs of Issuance | $ - | | | | $ - |
| Total SSA #1 Refunding Bon | **$ 635,877.09** | $ 185,633.16 | $ 818.23 | $ 70,210.00 | **$ 757,305.10** |
| **SSA #4-8 (Sheaffer Project)** | | | | | |
| Bond & Interest Fund | $ 1.00 | | | | $ 1.00 |
| Special Redemption Account | $ - | | | | $ - |
| Debt Service Reserve Fund | $ 0.48 | | | | $ 0.48 |
| Administrative Expense Fund | $ 5,089.21 | | 1.38 | 3,741.71 | $ 1,348.88 |
| Total SSA #4-8 | **$ 539.76** | $ - | $ 1.38 | $ 3,741.71 | **$ 1,350.36** |
| **SSA #9 (Richland Trails)** | | | | | |
| **SSA #9** | | | | | |
| Bond & Interest Fund | $ 101,804.62 | $ 151,786.06 | | | $ 253,590.68 |
| Reserve Fund | $ 133,017.69 | 228.57 | | | $ 133,246.26 |
| Improvement Fund | $ - | | | | $ - |
| Administrative Expense Fund | $ 2,701.37 | 5.48 | | | $ 2,706.85 |
| Total SSA #9 | **$ 237,026.50** | $ 152,020.11 | $ - | $ - | **$ 389,543.79** |
| Total All SSA | 873,443.35 | 337,653.27 | 819.61 | 73,951.71 | 1,148,199.25 |