

TOWN OF CORTLAND 2025 TAX LEVY REQUEST

	2024 TAXABLE VALUATION			2025 ESTIMATED ** TAXABLE VALUATION				
DeKalb County	<u>\$104,874,093</u>			<u>\$112,702,173</u>		7.46% Increase in EAV		
	\$104,874,093			\$112,702,173		New Construction of \$1,901,627		
	2024 Levy Request	2024 Actual	2024 Actual Rate	2025 Levy Request	2025 Calculated Rate	Max Rate	% increase	\$ increase
Town of Cortland								
Corporate	\$ 515,000	\$ 515,005	0.4911%	\$ 520,000	0.4614%	1.000%	0.97%	\$ 4,995
IMRF	55,000	55,006.00	0.0524%	56,000	0.0497%		1.81%	994
Police	223,281	223,287.00	0.2129%	256,497	0.2276%	0.600%	14.87%	33,210
Social Security	52,000	52,007.00	0.0496%	52,250	0.0464%		0.47%	243
Total Town Levy	845,281	\$ 845,305	0.8060%	\$ 884,747	0.7850%		4.67%	39,442
Cortland Library								
Operations and Maint	\$ 5,750	\$ 5,758	0.0055%	\$ 5,800	0.0051%	0.200%	0.73%	42
IMRF	11,500	11,505.00	0.0110%	11,500	0.0102%		-0.04%	(5)
Library	260,553	260,560.00	0.2485%	274,386	0.2435%	0.600%	5.31%	13,826
Audit	2,000	2,003.00	0.0019%	2,000	0.0018%		-0.15%	(3)
Tort	5,000	5,002.00	0.0048%	5,000	0.0044%		-0.04%	(2)
Social Security	12,000	12,008.00	0.0114%	12,000	0.0106%		-0.07%	(8)
Total Library Levy	\$ 296,803	\$ 296,836	0.2830%	\$ 310,686	0.2757%		4.67%	13,850
Total Town & Library	\$ 1,142,084	\$ 1,142,141	1.0891%	\$ 1,195,433	1.0607%		4.67%	53,292
SSA #1	\$ 411,403	\$ 411,406	0.3923%	\$ 441,000	0.3913%		7.19%	29,594
SSA #9	208,969	208,969	0.1993%	186,554	0.1655%		-10.73%	(22,415)
Total SSA Levy	\$ 620,372	\$ 620,375	0.5915%	\$ 627,554	0.5568%		-3.5331%	7,179
total Town, Library and SSA	\$ 1,762,456	\$ 1,762,516	1.6806%	\$ 1,822,987	1.6175%		3.43%	\$ 60,471

TOWN OF CORTLAND
ANNUAL TAX LEVY ORDINANCE

ORDINANCE NO. 2025-_____

An Ordinance levying taxes for all corporate purposes for the Town of Cortland and for the Cortland Community Library, DeKalb County, Illinois, for the fiscal year beginning May 1, 2026, and ending April 30, 2027.

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS:

SECTION ONE. That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and the same are hereby levied upon all property subject to taxation within the municipality as that property is assessed and equalized for the current year, and for such purposes as: general corporate purposes and maintenance of a public library for the fiscal year of the said TOWN OF CORTLAND, DeKalb County, Illinois, and the said CORTLAND COMMUNITY LIBRARY, DeKalb County, Illinois, beginning May 1, 2026, and ending April 30, 2027.

SECTION TWO. That the amount levied for each object and purpose is placed in a separate column under the heading "Amounts to be Raised by Tax Levy," which appears over same being as follows, to wit:

	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	-----	-----	-----
I. General Fund			
Personnel	\$825,215		
Contractual Services	451,784		
Commodities	262,238		
Capital Outlay	704,042		
Debt Service	0		
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TOTAL GENERAL FUND	\$2,243,279	\$1,615,029	\$628,250
	=====	=====	=====
REF: Corporate Fund Property Tax (65 ILCS 5/8-3-1)			\$520,000
IMRF (40 ILCS 5/7-171)			56,000
Social Security Tax (40 ILCS 5/21-110)			52,250

			\$628,250
			=====

	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
II. Police Department			
Personnel	\$1,004,507		
Contractual Services	199,408		
Commodities	81,422		
Capital Outlay	84,614		
Debt Service	0		
TOTAL POLICE DEPT.	\$1,369,951	\$1,113,454	\$256,497
	=====	=====	=====
REF: Police Protection Tax (65 ILCS 5/11-1-3)			\$256,497
			=====
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III. Restricted Assets Fund			
	\$166,496	\$166,496	\$0
TOTAL RESTRICTED ASSETS FUND	\$166,496	\$166,496	\$0
	=====	=====	=====
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IV. Motor Fuel Tax Fund			
General Maintenance Program	\$221,450	\$221,450	\$0
TOTAL MOTOR FUEL TAX	\$221,450	\$221,450	\$0
	=====	=====	=====
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V. Capital Improvement Fund			
Community Programs	\$601,520	\$601,520	\$0
TOTAL CAPITAL IMPROVEMENT FUND	\$601,520	\$601,520	\$0
	=====	=====	=====
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	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
VI. Sewer System			
Personnel	\$137,984		
Contractual Services	198,121		
Commodities	70,761		
Capital Outlay	140,028		
Debt Service	0		
TOTAL SEWER SYSTEM	\$546,894	\$546,894	\$0
	=====	=====	=====
VII. Water System			
Personnel	\$198,635		
Contractual Services	251,768		
Commodities	117,626		
Capital Outlay	123,600		
Debt Service	0		
TOTAL WATER SYSTEM	\$691,629	\$691,629	\$0
	=====	=====	=====
VII. Cortland Community Library			
Salaries & Wages	\$195,000		
IMRF Contribution	12,000		
Payroll Taxes	15,000		
Audit	2,200		
Professional Fees	200		
Utilities	6,500		
Repairs & Maintenance	500		
Office Expense	25,000		
Circulation Materials	25,000		
Insurance Expense	8,000		
Miscellaneous	200		
Capital Expenditures	1,000		
Programs	12,000		
Emergency Fund	1,000		
TOTAL LIBRARY	\$303,600	\$0	\$310,686
	=====	=====	=====
REF: Library Tax (75 ILCS 5/3-4)			\$265,486
Maintenance & Operations of Library Buildings & Equipment (75 ILCS 5/3-4)			8,000
IMRF (40 ILCS 5/7-171)			12,000
Audit (65 ILCS 5/8-8-8 and 50 ILCS 310/9)			2,200
Tort Judgments/Liability Tax (745 ILCS 10/9-107)			8,000
Social Security (40 ILCS 5/21-110)			15,000

			\$310,686

	AMOUNTS BUDGETED	TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
TAX LEVY SUMMARY			
Corporate Fund Property Tax (65 ILCS 5/8-3-1)			\$520,000
IMRF (40 ILCS 5/7-171)			56,000
Social Security Tax (40 ILCS 5/21-110)			52,250
Police Protection Tax (65 ILCS 5/11-1-3)			256,497

			\$884,747
			=====
Library Tax (75 ILCS 5/3-4)			\$274,386
Maintenance & Operations of Library Buildings & Equipment (75 ILCS 5/3-4)			5,800
IMRF (40 ILCS 5/7-171)			11,500
Audit (65 ILCS 5/8-8-8 and 50 ILCS 310/9)			2,000
Tort Judgments /Liability Tax (745 ILCS 10/9-107)			5,000
Social Security (40 ILCS 5/21-110)			12,000

			\$310,686
			=====
Town and Library Levies			\$1,195,433
			=====
Special Service Area #1 Special Tax Levy			\$441,000
Special Service Area #9 Special Tax Levy			186,554

SSA Levies			\$627,554

Grand Total Levies			\$1,822,987
			=====

SECTION THREE. That the Town Clerk shall make and file with the County Clerk of said COUNTY OF DEKALB, on or before the last Tuesday in December, a duly certified copy of the Ordinance.

SECTION FOUR. That if any section, subdivision, or sentence of this Ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of this Ordinance.

SECTION FIVE. That this Ordinance shall be in full force and effect after its adoption, as provided by law.

PASSED this 10th day of November 2025, A.D., pursuant to a roll call vote by the Board of Trustees of the Town of Cortland, DeKalb County, Illinois.

Ayes:

Nays:

Absent:

APPROVED this 10th day of November 2025:

Mark A. Pietrowski, PRESIDENT

ATTEST:

Cheryl Aldis, TOWN CLERK

CERTIFICATION OF TAX LEVY ORDINANCE

TOWN OF CORTLAND

The undersigned, duly elected, qualified, and acting Clerk of the Town of Cortland, DeKalb County, Illinois, does hereby certify that the attached hereto is a true and correct copy of the Tax Levy Ordinance of said town for the fiscal year beginning May 1, 2026, and ending April 30, 2027, as adopted on November 10th, 2025.

This certification is made and filed pursuant to the requirements of 65 ILCS 5/8-3-1 and 75 ILCS 5/3-4 and on behalf of the Town of Cortland and Cortland Community Library, DeKalb County, Illinois. This certification must be filed by the last Tuesday in December.

Dated this 10th Day of November 2025.

Cheryl Aldis, Town Clerk

Filed this _____ day of November 2025

Tasha Sims, County Clerk

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of the Town of Cortland, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to and in all respects in compliance with the provisions of Section 70 through 85 of the "Truth in Taxation Law (35 ILCS 200/18-55 through 18-95).

The notice and hearing requirements of Section 70 of the Law are not applicable.

The notice requirement of Section 85 is not applicable.

This certificate applies to the 2025 levy.

Date: November 10th, 2025

Presiding Officer:

Mark A. Pietrowski, President