



# **FY 2024 DRAFT BUDGET**

**AS OF April 10, 2023**

**BUDGET SUMMARY BY GOVERNMENTAL FUNDS**

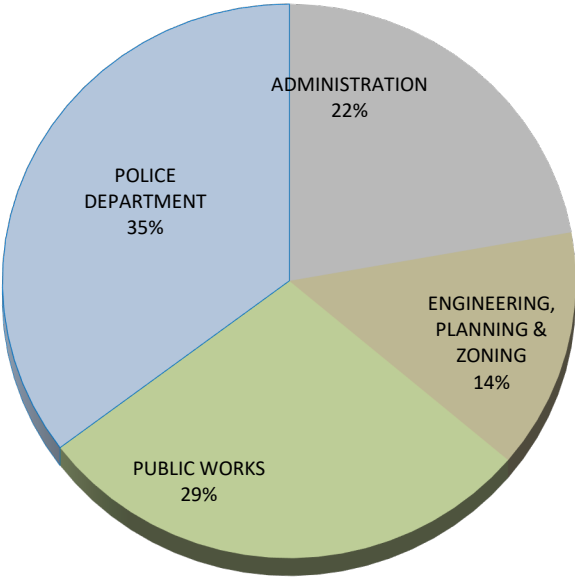
PROPOSED FY 2024 BUDGET

DESCRIPTION	GENERAL FUND	RESTRICTED ASSETS FUND	MOTOR FUEL TAX FUND	CAPITAL IMPROVEMENT FUND	PARADE & FESTIVAL FUND	TAX INCREMENT FUND	WASTEWATER SYSTEM	WATER SYSTEM	TOTAL	CORTLAND COMMUNITY LIBRARY
ESTIMATED CASH AS OF MAY 1, 2022	\$ 1,231,266	\$ 676,985	\$ 813,232	\$ 1,002,601	\$ 4,976	\$ 602,563	\$ 2,688,401	\$ 758,346	\$ 7,778,370	\$ 178,814
RESERVED FUNDS *		630,290						159,720	790,010	
<b>REVENUES</b>										
TAXES	\$ 2,122,750	\$ -	\$ 177,000	\$ 410,000	\$ -	\$ 355,000	\$ -	\$ -	\$ 3,064,750	\$ 265,325
PERMITS	42,000	-	-	-	-	-	35,000	50,000	127,000	-
CHARGES AND SERVICES	-	-	-	-	17,500	-	590,025	521,500	1,129,025	-
FINES/FEES	8,500	-	-	-	-	-	10,725	5,025	24,250	-
GOVERNMENTAL	-	-	-	-	-	-	-	-	-	6,487
OTHER INCOME	189,850	71,000	12,000	15,000	5,060	15,000	50,000	30,220	388,130	1,700
GRANT REVENUE	-	-	-	935,000	-	-	-	-	935,000	-
<b>TOTAL REVENUES</b>	<b>\$ 2,363,100</b>	<b>\$ 71,000</b>	<b>\$ 189,000</b>	<b>\$ 1,360,000</b>	<b>\$ 22,560</b>	<b>\$ 370,000</b>	<b>\$ 685,750</b>	<b>\$ 606,745</b>	<b>\$ 5,668,155</b>	<b>\$ 273,512</b>
OPERATING TRANSFERS IN	\$ 223,428	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 233,428	\$ -
<b>TOTAL FUNDS AVAILABLE FOR BUDGETING</b>	<b>\$ 3,817,794</b>	<b>\$ 117,695</b>	<b>\$ 1,002,232</b>	<b>\$ 2,362,601</b>	<b>\$ 37,536</b>	<b>\$ 972,563</b>	<b>\$ 3,374,151</b>	<b>\$ 1,205,371</b>	<b>\$ 12,889,943</b>	<b>\$ 452,326</b>
<b>EXPENDITURES</b>										
PERSONNEL SERVICES	1,396,079	-	-	-	-	-	131,350	184,150	1,711,579	206,000
CONTRACTUAL SERVICES	679,561		255,000	-	24,500	427,000	172,100	225,885	1,784,046	18,200
COMMODITIES	282,750	-	-	-	7,350	-	61,200	103,150	454,450	52,200
CAPITAL OUTLAY	172,300	189,156	-	1,020,000	-	-	73,500	175,000	1,629,956	1,000
DEBT SERVICE	51,128	-	-	-	-	-	60,947	-	112,075	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,581,818</b>	<b>\$ 189,156</b>	<b>\$ 255,000</b>	<b>\$ 1,020,000</b>	<b>\$ 31,850</b>	<b>\$ 427,000</b>	<b>\$ 499,097</b>	<b>\$ 688,185</b>	<b>\$ 5,692,106</b>	<b>\$ 277,400</b>
<b>OPERATING TRANSFERS OUT</b>	10,000	(26,655)	-	\$ 250,083	-	-	\$ -		\$ 233,428	-
<b>EXCESS (DEFICIT)</b>	<b>\$ (5,290)</b>	<b>\$ (91,501)</b>	<b>\$ (66,000)</b>	<b>\$ 89,917</b>	<b>\$ 710</b>	<b>\$ (57,000)</b>	<b>\$ 186,653</b>	<b>\$ (81,440)</b>	<b>\$ (23,951)</b>	<b>\$ (3,888)</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 1,225,976</b>	<b>\$ 585,484</b>	<b>\$ 747,232</b>	<b>\$ 1,092,518</b>	<b>\$ 5,686</b>	<b>\$ 545,563</b>	<b>\$ 2,875,054</b>	<b>\$ 676,906</b>	<b>\$ 7,754,419</b>	<b>\$ 174,926</b>

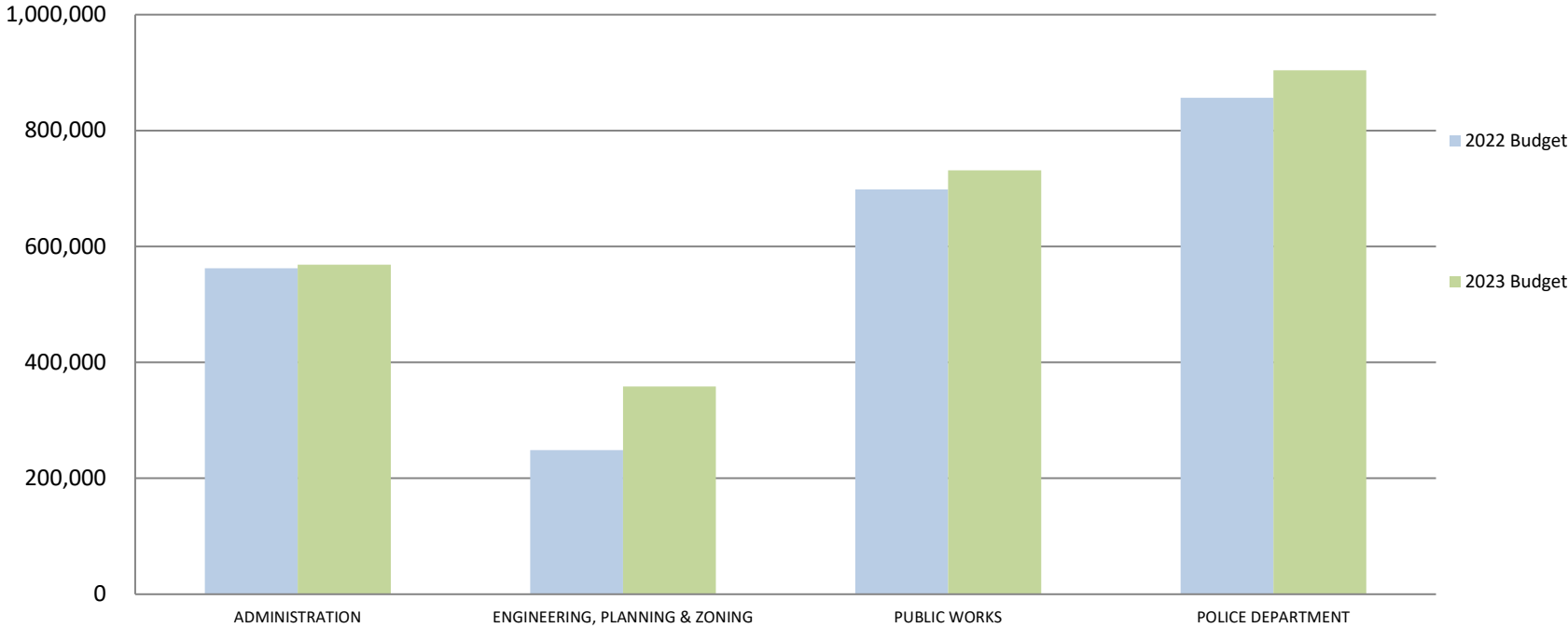
\*Funds not available for general use. Fund Balance is restricted by specific use purpose.

**NOTE: This is a draft of the proposed FY2024 Budget and it may be modified, changed or revised before its final adoption by the Board of Trustees**

General Fund Budgeted Expenses by Dept.



Year over Year Budget Comparison



## TOWN OF CORTLAND

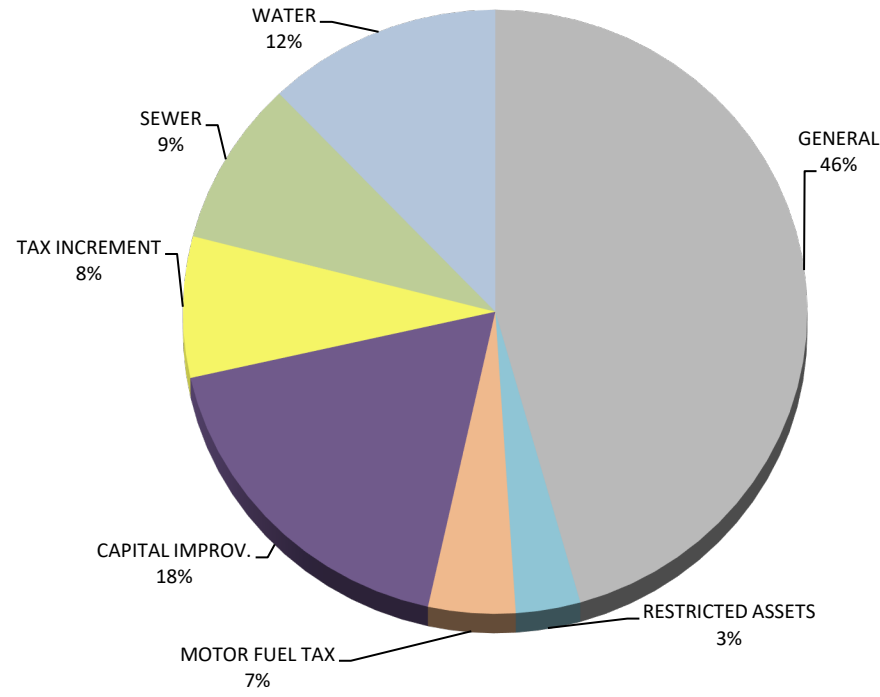
**GENERAL FUND SUMMARY**

## PROPOSED FY 2024 BUDGET

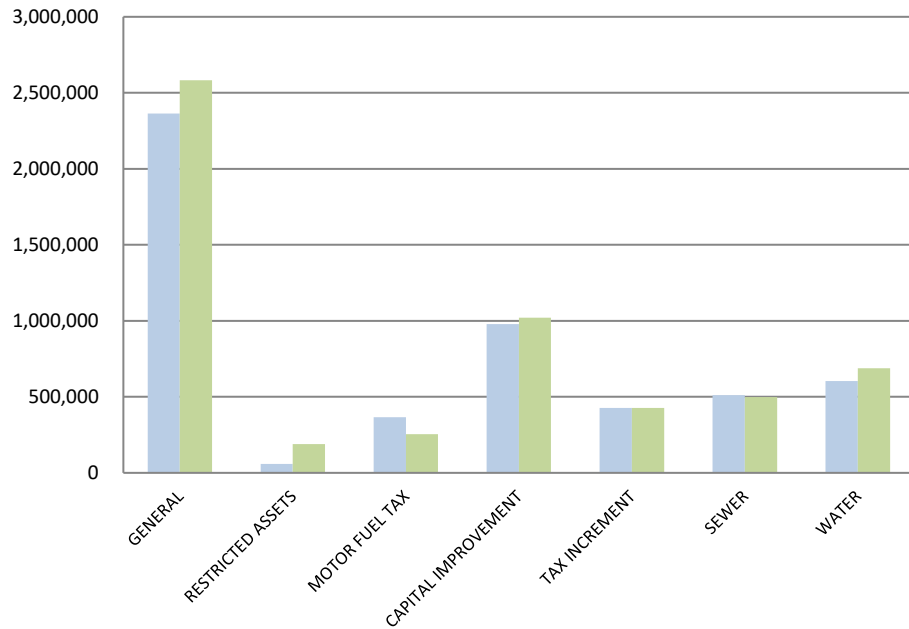
	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGET	FYE 2023 PROJECTED	FYE 2024 PROPOSED BUDGET
<b>REVENUES</b>					
TAXES	\$ 1,796,242	\$ 1,921,282	\$ 1,900,200	\$ 2,072,485	\$ 2,122,750
PERMITS	57,536	62,845	38,500	48,750	42,000
FINES/FEES	9,541	-	9,000	6,000	8,500
OTHER INCOME	187,270	307,175	459,761	532,577	189,850
<b>TOTAL REVENUES</b>	<b>\$ 2,050,588</b>	<b>\$ 2,291,302</b>	<b>\$ 2,407,461</b>	<b>\$ 2,659,812</b>	<b>\$ 2,363,100</b>
<b>EXPENDITURES</b>					
ADMINISTRATION	\$ 431,776	\$ 508,572	\$ 502,400	\$ 497,528	\$ 527,626
LEGAL	51,630	33,148	60,000	25,000	60,000
ENGINEERING, PLANNING, AND ZONING	248,188	206,096	248,500	167,178	358,614
POLICE DEPARTMENT	792,803	825,245	856,745	840,051	903,975
STREETS AND MAINTENANCE	682,043	696,125	698,278	610,469	731,603
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,206,440</b>	<b>\$ 2,269,186</b>	<b>\$ 2,365,923</b>	<b>\$ 2,140,226</b>	<b>\$ 2,581,818</b>
<b>INTERFUND TRANSFERS IN (OUT)</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ (10,000)</b>
TRANSFERS IN - DEBT SERVICE	-	-	51,128	51,318	51,128
TRANSFERS IN - PURCHASE	-	101,900	92,100	-	172,300
<b>EXCESS (DEFICIT)</b>	<b>\$ 94,149</b>	<b>\$ 374,016</b>	<b>\$ 509,766</b>	<b>\$ 895,904</b>	<b>\$ (5,290)</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$ (132,803)</b>	<b>\$ (38,654)</b>	<b>\$ (68,962)</b>	<b>\$ 335,362</b>	<b>\$ 1,231,266</b>
<b>ENDING CASH BALANCE</b>	<b>\$ (38,654)</b>	<b>\$ 335,362</b>	<b>\$ 440,804</b>	<b>\$ 1,231,266</b>	<b>\$ 1,225,976</b>

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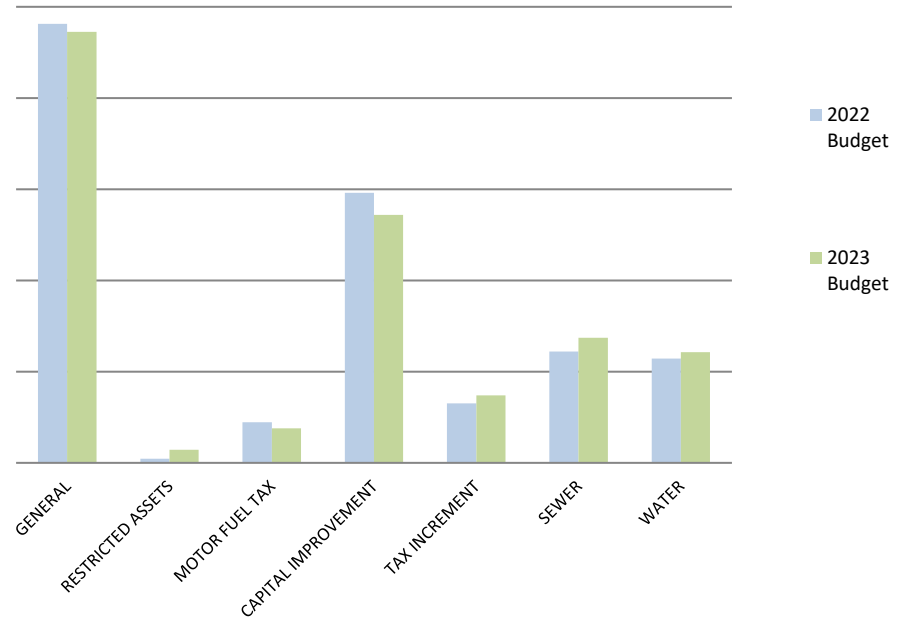
## Budgeted Expenses by Fund



## Expense Budget Comparison



## Revenue Budget Comparison



## TOWN OF CORTLAND - GENERAL FUND

**REVENUES****PROPOSED FY 2024 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 Proposed
<b>TAXES</b>						
01-4050	Property Taxes	\$ 588,190	\$ 578,555	\$ 594,000	\$ 598,891	\$ 606,000
01-4055	Property Taxes - Police	92,495	-	124,000	125,005	150,000
01-4071	Road and Bridge Tax	16,884	17,220	20,000	18,290	18,600
01-4101	State Income Tax	489,502	622,498	497,000	715,878	726,000
01-4122	Sales Tax	369,009	470,993	455,000	380,000	385,000
01-4123	Use Tax	188,829	168,930	155,000	176,500	180,000
01-4131	Replacement Tax - Township	-	174	200	-	-
01-4141	Replacement Tax	1,875	3,155	4,000	3,800	3,900
01-4201	Telecom Tax	8,220	6,305	10,000	6,550	6,750
01-4181	Utility Franchise	28,234	28,840	20,000	25,950	25,000
01-4142	Video Gaming Tax	8,458	17,666	15,000	14,500	15,000
01-4143	Cannabis Use Tax	4,547	6,946	6,000	7,120	6,500
	DCEO Grant (Pass through)	-	-	-	-	-
<b>TOTAL TAXES</b>		<b>\$ 1,796,242</b>	<b>\$ 1,921,282</b>	<b>\$ 1,900,200</b>	<b>\$ 2,072,485</b>	<b>\$ 2,122,750</b>
<b>PERMITS</b>						
01-4081	Building and Zoning Permits	\$ 50,475	\$ 54,595	\$ 37,500	\$ 48,000	\$ 40,000
01-4151	Other Permits	7,062	8,250	1,000	750	1,000
01-4155	Non-Highway Vehicle Permit	-	-	-	-	1,000
<b>Total Permits</b>		<b>\$ 57,536</b>	<b>\$ 62,845</b>	<b>\$ 38,500</b>	<b>\$ 48,750</b>	<b>\$ 42,000</b>
<b>FINES/FEES</b>						
01-4062	Police Fines	\$ 9,541	\$ -	\$ 9,000	\$ 6,000	\$ 6,000
01-40XX	Ajudication	-	-	-	-	2,500
01-4069	Police Fines - DUI	-	-	-	-	-
<b>TOTAL FINES/FEES</b>		<b>\$ 9,541</b>	<b>\$ -</b>	<b>\$ 9,000</b>	<b>\$ 6,000</b>	<b>\$ 8,500</b>
<b>OTHER INCOME</b>						
01-4097	Land/Cash Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
01-4166	Cemetary Receipts	-	1,100	-	1,000	500
01-4990	Misc Revenue PD	290	-	580	100	100
01-4851	Cortland History Book	-	275	-	-	-
01-4996	Business Licenses	1,050	1,175	1,250	1,250	1,250
01-8202	Proceeds - Sale of Property	-	-	-	-	-
01-8011	Investment Income	320	565	3,000	27,000	35,000
01-8401	Insurance Proceeds	-	1,692	-	-	-
01-8301	Grants	-	299,931	299,931	334,931	-
01-4911	Restitution	-	-	-	15,296	-
01-4991	Miscellaneous Income	6,122	6,052	5,000	3,000	3,000
01-49XX	Reimbursements	179,488	(3,615)	150,000	150,000	150,000
<b>TOTAL OTHER INCOME</b>		<b>\$ 187,270</b>	<b>\$ 307,175</b>	<b>\$ 459,761</b>	<b>\$ 532,577</b>	<b>\$ 189,850</b>
<b>TOTAL BEFORE TRANSFERS</b>		<b>\$ 2,050,588</b>	<b>\$ 2,291,302</b>	<b>\$ 2,407,461</b>	<b>\$ 2,659,812</b>	<b>\$ 2,363,100</b>

REVENUES

PROPOSED FY 2024 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 Proposed
INTERFUND TRANSFERS						
01-8101	Capital Improvement Fund	\$ 477,830	\$ 301,900	\$ 143,228	\$ 143,228	\$ 172,300
01-8102	Transfer in From Restricted A.	-	-	-	-	-
TOTAL INTERFUND TRANSFERS		\$ 477,830	\$ 301,900	\$ 143,228	\$ 143,228	\$ 172,300
TOTAL REVENUE		\$ 2,528,419	\$ 2,593,202	\$ 2,550,689	\$ 2,803,040	\$ 2,535,400

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## TOWN OF CORTLAND - GENERAL FUND

## ADMINISTRATION (LEGAL/POLICE DEPARTMENT)

## PROPOSED FY 2024 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 Proposed
<b>PERSONNEL SERVICES</b>						
01-6000-110	Salaries - Elected Officials	\$ 114,378	\$ 114,902	\$ 120,300	\$ 111,919	\$ 118,000
01-6000-119	Salaries - Clerical Workers*	77,689	73,263	89,600	93,259	95,000
01-6000-110	Liquor Commissioner	-	-	1,100	1,100	1,100
01-6000-193	Employer Taxes	15,217	14,176	16,200	16,028	16,400
01-6000-151	Unemployment Benefits	-	40	-	-	-
01-6000-133	Employer Paid Retirement(IMRF)	16,764	14,400	14,600	14,690	14,900
01-6000-131	Insurance	37,867	46,007	22,800	54,218	31,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 261,915</b>	<b>\$ 262,788</b>	<b>\$ 264,600</b>	<b>\$ 291,214</b>	<b>\$ 276,400</b>
<b>CONTRACTUAL SERVICES</b>						
01-6000-211	Legal/Collection Expense	\$ 51,630	\$ 33,148	\$ 60,000	\$ 25,000	\$ 60,000
01-6000-214	Audit, Accounting Fees	106,228	122,498	114,000	106,280	121,000
01-6000-314	Telephone and Data	17,757	17,095	20,000	17,820	23,000
01-6000-315	Copies and Printing	18	314	2,000	100	2,000
01-6000-321	Dues and Subscriptions	3,742	3,468	5,000	7,458	16,000
01-6000-331	Travel and Training	4,077	7,772	5,000	7,447	7,000
01-6000-511	Insurance Expense	12,759	16,245	7,700	10,121	13,500
01-6000-531	Real Estate Taxes	1,641	101	3,000	12,826	12,826
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 197,851</b>	<b>\$ 200,641</b>	<b>\$ 216,700</b>	<b>\$ 187,052</b>	<b>\$ 255,326</b>
<b>COMMODITIES</b>						
01-6000-312	Office Supplies	\$ 5,123	\$ 3,562	\$ 5,000	\$ 4,563	\$ 5,000
01-6000-313	Postage	1,038	945	2,000	1,612	2,800
01-6000-318	Advertising	-	-	-	-	1,500
01-6000-351	Office Equipment and Maintenance	16,366	21,074	21,000	19,305	16,000
01-6000-591	Miscellaneous Expense	938	610	1,000	1,032	1,600
<b>TOTAL COMMODITIES</b>		<b>\$ 23,464</b>	<b>\$ 26,191</b>	<b>\$ 29,000</b>	<b>\$ 26,512</b>	<b>\$ 26,900</b>
<b>CAPITAL</b>						
01-6000-812	Capital Outlay	\$ 176	\$ 52,100	\$ 52,100	\$ 17,750	\$ 29,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 176</b>	<b>\$ 52,100</b>	<b>\$ 52,100</b>	<b>\$ 17,750</b>	<b>\$ 29,000</b>
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<b>\$ 483,406</b>	<b>\$ 541,720</b>	<b>\$ 562,400</b>	<b>\$ 522,528</b>	<b>\$ 587,626</b>
01-6000-907	Transfer to PD	\$ 690,300	\$ 694,768	\$ 625,000	\$ -	\$ -
01-6000-908	Transfer to Parade & Festival	-	10,000	10,000	10,000	10,000
01-8101	Transfer from CIF - Purchase	-	-	(52,100)	(17,750)	(29,000)
01-6000-999	Contingencies	-	-	-	-	-
01-6000-xxx	Repayment of Settlement loan to RAF	-	11,300	-	-	-
<b>TOTAL REIMBURSEMENT AND TRANSFERS</b>		<b>\$ 690,300</b>	<b>\$ 716,068</b>	<b>\$ 582,900</b>	<b>\$ (7,750)</b>	<b>\$ (19,000)</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 1,173,706</b>	<b>\$ 1,257,788</b>	<b>\$ 1,145,300</b>	<b>\$ 514,778</b>	<b>\$ 568,626</b>

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## TOWN OF CORTLAND - GENERAL FUND

## ENGINEERING/PLANNING/ZONING

## PROPOSED FY 2024 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 APPROVED
<b>PERSONNEL SERVICES</b>						
01-6300-118	Salaries - Code Officials	\$ 34,497	\$ 32,124	\$ 75,000	\$ 30,232	\$ 35,000
01-6300-xxx	Salaries - Engineering Intern	-	-	-	-	12,000
01-6300-120	Salaries - Engineer	2,744	88,423	113,300	113,237	116,700
01-6300-133	Employer IMRF	-	8,189	17,500	10,053	10,300
01-6300-193	Employer Taxes	-	9,042	18,500	-	9,850
01-6300-131	Insurance	-	162	10,000	201	204
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 37,242</b>	<b>\$ 137,940</b>	<b>\$ 234,300</b>	<b>\$ 153,723</b>	<b>\$ 184,054</b>
<b>CONTRACTUAL SERVICES</b>						
01-6300-314	Telephone and Data	\$ 1,926	\$ 1,677	\$ -	\$ 2,155	\$ 2,160
01-6300-315	Copies and Printing	-	426	-	500	500
01-6300-321	Dues and Subscriptions	-	-	1,000	410	1,000
01-6300-331	Conferences and Training	-	-	3,000	2,200	5,000
01-6300-511	Insurance Expense	-	181	700	600	800
01-6300-210	Engineering Expenses	-	19,865	-	-	-
01-6300-211	Outside Engineering Expense	66,952	-	2,500	-	150,000
01-6300-213	Planning/Zoning/Building	138,646	38,015	1,500	-	1,500
01-6300-215	Zoning Admin: Reimbursable	-	3,153	-	-	-
01-6300-216	Zoning Administration Fees	-	1,250	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 207,523</b>	<b>\$ 64,567</b>	<b>\$ 8,700</b>	<b>\$ 5,865</b>	<b>\$ 160,960</b>
<b>COMMODITIES</b>						
01-6300-312	Office Supplies	\$ 3,423	\$ 6	\$ -	\$ 10	\$ 3,000
01-6300-313	Postage	-	-	-	-	100
01-6300-351	Office Equipment and Maintenance	-	3,575	-	2,800	5,000
01-6300-241	Vehicle & Equipment Maintenance	-	8	3,000	2,500	3,000
01-6300-371	Gas & Petroleum	-	-	2,500	2,280	2,500
<b>TOTAL COMMODITIES</b>		<b>\$ 3,423</b>	<b>\$ 3,589</b>	<b>\$ 5,500</b>	<b>\$ 7,590</b>	<b>\$ 13,600</b>
<b>CAPITAL OUTLAY</b>						
01-6000-812	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
01-8101	TRANSFER FROM RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -
01-8101	TRANSFER TO RESTRICTED	-	-	-	-	-
01-8101	TRANSFER FROM CIF - DEBT SERVICE	-	-	-	-	-
01-8101	TRANSFER FROM CIF - PURCHASE	-	-	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 248,188</b>	<b>\$ 206,096</b>	<b>\$ 248,500</b>	<b>\$ 167,178</b>	<b>\$ 358,614</b>

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## TOWN OF CORTLAND - GENERAL FUND

**POLICE DEPARTMENT****PROPOSED FY 2024 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>PERSONNEL SERVICES</b>						
01-6200-114	Salaries, Full-time	\$ 394,223	\$ 424,745	\$ 418,000	\$ 439,452	\$ 451,000
01-6200-115	Salaries, Part-time	45,045	15,680	25,000	18,616	20,000
01-6200-116	Overtime Wages, Full-time	2,004	6,122	5,000	7,500	8,000
01-6200-119	Hourly - Clerical	1,352	1,524	18,500	12,800	19,500
01-6200-131	Insurance	69,824	61,122	80,000	72,531	90,075
01-6200-133	Employer Paid Retirement (IMRF)	42,804	41,049	38,000	34,581	42,000
01-6200-151	Unemployment	-	-	-	-	-
01-6200-193	Employer Taxes	33,765	32,231	37,500	37,200	38,100
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 589,017</b>	<b>\$ 582,473</b>	<b>\$ 622,000</b>	<b>\$ 622,680</b>	<b>\$ 668,675</b>
<b>CONTRACTUAL SERVICES</b>						
01-6200-211	Legal Services	\$ -	\$ 919	\$ 1,000	\$ 150	\$ 1,000
01-6200-212	Adjudication	-	-	5,000	1,000	5,000
01-6200-261	Dispatch	61,500	62,730	64,000	63,900	66,000
01-6200-314	Telephone and Data	20,227	15,098	21,500	13,609	15,500
01-6200-315	Copies and Printing	979	1,130	1,000	950	1,000
01-6200-316	Utilities	-	-	1,620	2,827	2,850
01-6200-321	Dues and Subscriptions	9,154	6,033	12,000	25,000	25,000
01-6200-331	Training	4,774	8,012	7,500	7,694	8,500
01-6200-511	Insurance Expense	29,339	33,742	22,500	26,368	25,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 125,973</b>	<b>\$ 127,664</b>	<b>\$ 136,120</b>	<b>\$ 141,498</b>	<b>\$ 150,350</b>
<b>COMMODITIES</b>						
01-6200-198	Uniforms	\$ 3,245	\$ 4,622	\$ 5,000	\$ 3,700	\$ 4,000
01-6200-199	Uniform Allowance	1,995	5,707	7,500	3,430	7,500
01-6200-240	Equipment Purchases/Maintenance	9,133	8,473	14,500	8,569	14,500
01-6200-241	Public Works/Police Facility/Town Hall	9,232	17,260	15,000	12,800	12,500
13-8000-xxx	Water Utility Study	-	-	-	-	1,000
01-6200-242	Office Maintenance	55	33	500	500	500
01-6200-312	Office Supplies	771	568	1,000	1,000	-
01-6200-313	Postage	68	129	125	150	150
01-6200-317	Business Forms Expense	-	-	-	-	2,500
01-6200-351	Office Equipment Maintenance	3,864	2,576	6,000	2,550	4,000
01-6200-361	DUI Prevention Equipment	1,686	1,884	3,000	-	3,000
01-6200-371	Fuel	12,209	15,820	16,000	19,804	18,000
01-6200-421	Community Programs	733	933	1,000	570	1,000
01-6200-550	Technology Upgrades	32,276	3,149	5,000	-	5,000
01-6200-591	Miscellaneous Expense	2,546	1,887	3,000	1,800	3,000
<b>TOTAL COMMODITIES</b>		<b>\$ 77,813</b>	<b>\$ 63,041</b>	<b>\$ 77,625</b>	<b>\$ 54,873</b>	<b>\$ 76,650</b>
<b>CAPITAL OUTLAY</b>						
01-6200-611	Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
01-6200-621	Debt Service - Interest	-	-	-	-	-
01-6200-812	Equip/Furn	-	1,489	21,000	21,000	8,300
01-6200-814	Vehicle	-	49,321	-	-	-
01-6200-821	Building Improvement	-	1,257	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 52,067</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 8,300</b>
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<b>\$ 792,803</b>	<b>\$ 825,245</b>	<b>\$ 856,745</b>	<b>\$ 840,051</b>	<b>\$ 903,975</b>

## TOWN OF CORTLAND - GENERAL FUND

**POLICE DEPARTMENT****PROPOSED FY 2024 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
01-4901	REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
01-8101	TRANSFER FROM CIF-DEBT SERVICE	-	-	-	-	-
01-8501	LOAN PROCEEDS	-	-	-	-	-
01-8101	TRANSFER FROM CIF -PURCHASE	(690,476)	-	(21,000)	(21,000)	(8,300)
<b>TOTAL REIMBURSEMENT AND TRANSFERS</b>		<b>\$ (690,476)</b>	<b>\$ -</b>	<b>\$ (21,000)</b>	<b>\$ (21,000)</b>	<b>\$ (8,300)</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 102,327</b>	<b>\$ 825,245</b>	<b>\$ 835,745</b>	<b>\$ 819,051</b>	<b>\$ 895,675</b>

NOTE: This is a draft of the FY 2024 Budget and it may be modified, changed or revised before its final adoption by the Board of Trustees

## TOWN OF CORTLAND - GENERAL FUND

## PUBLIC WORKS

## PROPOSED FY 2024 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>PERSONNEL SERVICES</b>						
01-6100-118	Salaries	\$ 295,460	\$ 272,268	\$ 255,000	\$ 242,041	\$ 186,000
01-6100-118	Overtime Pay	-	-	6,000	-	8,000
01-6100-193	Employer Taxes	23,343	20,915	20,000	17,917	14,850
01-6100-133	Employer Paid Retirement	31,131	26,207	23,500	20,104	17,100
01-6100-131	Insurance	40,403	36,926	48,500	36,471	41,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 390,337</b>	<b>\$ 356,316</b>	<b>\$ 353,000</b>	<b>\$ 316,533</b>	<b>\$ 266,950</b>
<b>CONTRACTUAL SERVICES</b>						
01-6100-197	Drug/Alcohol Programs	\$ 509	\$ 450	\$ 600	\$ 400	\$ 800
01-6100-218	Street Lights--Maintenance	3,761	2,004	1,000	9,200	5,000
01-6100-219	Street Lights--Electricity	31,843	34,613	36,500	28,508	36,500
01-6100-234	Contract Mowing (Parks)	17,010	15,390	-	-	-
01-6100-239	Nuisance Mowing	825	3,490	1,000	-	1,000
01-6100-245	Equipment Rental	8,805	12,570	13,000	800	20,000
01-6100-247	Scavenger Service	2,400	1,440	-	-	-
01-6100-314	Telephone and Data	6,572	5,443	6,000	5,025	6,000
01-6100-316	Utilities	8,257	11,808	7,900	11,900	8,125
01-6100-331	Training	-	375	2,000	1,100	2,000
01-6100-511	Insurance	35,343	36,305	31,500	34,200	31,500
01-6100-522	Fees/Permits	-	-	2,000	1,100	2,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 115,324</b>	<b>\$ 123,888</b>	<b>\$ 101,500</b>	<b>\$ 91,133</b>	<b>\$ 112,925</b>
<b>COMMODITIES</b>						
01-6100-198	Uniforms	\$ 837	\$ 1,442	\$ 1,600	\$ 1,400	\$ 1,600
01-6100-220	Road Salt	24,677	25,571	30,000	31,700	30,000
01-6100-221	Public Works/Police Facility/Town Hall	1,349	2,275	2,000	2,200	5,000
01-6100-222	Railroad Crossing Maintenance	-	1,932	1,000	850	1,000
01-6100-224	Street Repair Materials	17,917	5,128	24,000	15,000	24,000
01-6100-225	Roadway Safety Paint	1,377	502	-	-	-
01-6100-226	Tools and Hardware	3,811	3,158	3,000	3,400	3,000
01-6100-227	Equipment Purchase	3,750	9,345	10,000	6,000	10,000
01-6100-232	Town Garage Maintenance	7,011	5,947	550	525	2,000
01-6100-235	Parks - Equipment Maintenance	1,213	8,168	10,000	4,100	12,000
01-6100-237	Parks - Grounds Maintenance	3,115	565	-	-	-
01-6100-241	Equipment Maintenance	20,444	22,284	15,000	40,000	25,000
01-6100-242	Town Hall Maintenance	4,014	7,120	6,000	6,500	6,000
01-6100-254	Catch Basin Repairs	2,694	-	-	-	-
01-6100-255	Storm Sewer Repairs	1,882	4,870	6,000	2,500	7,000
01-6100-258	Forestry	5,540	4,396	8,000	2,500	8,000
01-6100-312	Office Supplies	40	205	-	200	1,000
01-6100-351	Office Equipment & Maint	374	1,914	2,000	1,500	2,000
01-6100-371	Fuel	16,292	18,406	20,000	24,000	25,000
01-6100-525	Technology Upgrades	-	850	-	200	500
01-6100-592	Cemetery Expenses	-	-	-	-	2,000
01-6100-591	Miscellaneous	1,920	4,292	500	4,800	500
<b>TOTAL COMMODITIES</b>		<b>\$ 118,259</b>	<b>\$ 128,370</b>	<b>\$ 139,650</b>	<b>\$ 147,375</b>	<b>\$ 165,600</b>

## TOWN OF CORTLAND - GENERAL FUND

## PUBLIC WORKS

## PROPOSED FY 2024 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>CAPITAL OUTLAY</b>						
01-6100-611	Debt Service - Principal	\$ 37,291	\$ 38,747	\$ 39,927	\$ 39,927	\$ 41,142
01-6100-621	Debt Service - Interest	20,832	12,381	11,201	11,201	9,986
01-6100-811	Purchase/Construction	-	-	34,000	4,300	15,000
01-6100-812	Equipment	-	36,423	19,000	-	120,000
01-6100-813	Capital Outlay-Building	-	-	-	-	-
01-6100-814	Vehicle	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 58,123</b>	<b>\$ 87,551</b>	<b>\$ 104,128</b>	<b>\$ 55,428</b>	<b>\$ 186,128</b>
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>						
		<b>\$ 682,043</b>	<b>\$ 696,125</b>	<b>\$ 698,278</b>	<b>\$ 610,469</b>	<b>\$ 731,603</b>
01-8101	TRANSFER FROM RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -
01-8101	TRANSFER TO RESTRICTED	-	-	-	-	-
01-8101	TRANSFER FROM CIF - DEBT SERVICE	-	-	(51,128)	(51,128)	(51,128)
01-8101	TRANSFER FROM CIF - PURCHASE	-	-	(19,000)	(4,300)	(135,000)
01-8501	LOAN PROCEEDS	-	-	-	-	-
<b>TOTAL REIMBURSEMENT AND TRANSFERS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (70,128)</b>	<b>\$ (55,428)</b>	<b>\$ (186,128)</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 682,043</b>	<b>\$ 696,125</b>	<b>\$ 628,150</b>	<b>\$ 555,041</b>	<b>\$ 545,475</b>

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## TOWN OF CORTLAND

**MOTOR FUEL TAX FUND****PROPOSED FY 2024 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>REVENUES</b>						
02-4011	MFT Allotment	\$ 152,883	\$ 170,222	\$ 175,000	\$ 175,000	\$ 177,000
02-4050	Rebuild Illinois	140,705	93,803	46,902	46,902	-
02-8011	Interest Income	419	386	500	16,850	12,000
02-4901	Reimbursements	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 294,006</b>	<b>\$ 264,411</b>	<b>\$ 222,402</b>	<b>\$ 238,752</b>	<b>\$ 189,000</b>
<b>CONTRACTUAL SERVICES</b>						
02-6400-235	Contract Maintenance	2,863	13,045			-
02-6400-xxx	Rebuild Illinois Expenses	-	-	-	226,410	55,000
02-6400-370	Street Maint./Improvements	-	192,286	365,000	-	200,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 2,863</b>	<b>\$ 13,045</b>	<b>\$ 365,000</b>	<b>\$ 226,410</b>	<b>\$ 255,000</b>
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<b>\$ 2,863</b>	<b>\$ 13,045</b>	<b>\$ 365,000</b>	<b>\$ 226,410</b>	<b>\$ 255,000</b>
02-6400-910	Transfers to Other Funds	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,863</b>	<b>\$ 13,045</b>	<b>\$ 365,000</b>	<b>\$ 226,410</b>	<b>\$ 255,000</b>
<b>BEGINNING CASH BALANCE</b>		<b>\$ 258,381</b>	<b>\$ 549,524</b>	<b>\$ 499,791</b>	<b>\$ 800,890</b>	<b>\$ 813,232</b>
<b>ENDING CASH BALANCE</b>		<b>\$ 549,524</b>	<b>\$ 800,890</b>	<b>\$ 357,193</b>	<b>\$ 813,232</b>	<b>\$ 747,232</b>

## PUBLIC WORKS FY24 CAPITAL IMPROVEMENT

### WATER DEPARTMENT

#### ADDITIONAL VEHICLE

FORD F250 EXTENDED CAB TRUCK WITH SNOWPLOW. 50/50 SPLIT WITH WATER/WASTEWATER FUNDS. THIS VEHICLE HAS BEEN BUDGETED IN THE PREVIOUS 2 BUDGETS.

CAP OUTLAY: EQUIPMENT 07-7400-812 \$35,000

#### WATER REPLACEMENTS

CONTINUOUS UPGRADE OF THE TOWN'S WATER METERS

CAP OUTLAY: CONSTRUCT 07-7400-811 \$25,000

#### WELL 4 VFD REPLACEMENT

REPLACE EXISTING VFD AT WELL 4. CURRENT VFD HAS BECOME UNDEPENDABLE WITH FAILURES OCCURING WEEKLY.

CAP OUTLAY: EQUIPMENT 07-7400-812 \$65,000

#### UTILITY STUDY FOR TOWN'S FUTURE NEEDS

PROVIDES FUNDS FOR A PLAN OF THE TOWN'S FUTURE WATER UTILITY EXPANSION.

Restricted Asset: NEEDS NEW LINE-ITEM NUMBER \$50,000

## WASTEWATER DEPARTMENT

### REPAIR PUMP AT STP

ONE OF TWO LARGE PUMPS THAT BRING WASTEWATER INTO THE TREATMENT PLANT IS OUT OF SERVICE AND NEED REPAIR.

CAP OUTLAY: EQUIPMENT 06-7300-812 \$25,000

### ADDITIONAL VEHICLE:

FORD F250 EXTENDED CAB TRUCK WITH SNOWPLOW. 50/50 SPLIT WITH WATER/WASTEWATER FUNDS. THIS VEHICLE HAS BEEN BUDGETED IN THE PREVIOUS 2 BUDGETS.

CAP OUTLAY: EQUIPMENT 06-7300-812 \$35,000

### UTILITY STUDY FOR TOWN'S FUTURE NEEDS

PROVIDES FUNDS FOR A PLAN OF THE TOWN'S FUTURE WASTEWATER UTILITY EXPANSION.

CAP OUTLAY: NEEDS NEW LINE-ITEM NUMBER \$50,000

### PHOSPHORUS REMOVAL AT THE STP

EQUIPMENT UPGRADE AT THE STP FOR PHOSPHORUS REMOVAL

CAP OUTLAY: EQUIPMENT \$100,000



## STREETS AND PROPERTIES

### REPLACEMENT VEHICLE FOR E250 VAN

REPLACING THIS VEHICLE WOULD BEGIN THE VEHICLE CAPITAL IMPROVEMENT PLAN WITHIN THE STREETS AND PROPERTIES DEPARTMENT IN PUBLIC WORKS. THE VAN IS A FORD 2005 E250 WITH 99,000 MILES ON IT. REPLACEMENT VEHICLE WOULD BE A CURRENT YEAR FORD F250 WITH SNOWPLOW.

CAP OUTLAY: EQUIPMENT 01-6100-812 \$70,000

### VERMEER CHIPPER

PROVIDES FUNDS SO STAFF CAN PURCHASE A USED VERMEER CHIPPER. THE TOWN WOULD ALSO TRADE IN THE UNUSED 2001 VERMEER POTHOLING TRAILER TO ASSIST WITH FUNDING FOR THIS EQUIPMENT. THIS WOULD ALLOW THE TOWN TO START OFFERING BRUSH PICK UP AND ALSO BEGIN A PROPER PARKWAY TREE TRIMMING PROGRAM.

CAP OUTLAY: EQUIPMENT 01-6100-812 \$40,000

### REPLACEMENT OF THE POWER WASHER AT THE PUBLIC WORKS BUILDING

CURRENTLY STAFF IS USING A 2001 KARCHNER KEROSENE PRESSURE WASHER THAT IS UNDER PERFORMING. THE UPGRADE WOULD BE A NATURAL GAS FIRE PRESSURE WASHER THAT IS MOUNTED ON A RACK IN THE WASH BAY. TO BE INSTALLED BY STAFF.

CAP OUTLAY: EQUIPMENT 01-6100-812 \$10,000

CONTINUATION OF PED PATH

CONTINUATION OF PED PATH GOING SOUTH ALONG LOVES ROAD TO PINE STREET.

RICHLAND TRAILS RESTRICTED ASSET: 13-8000-350      \$35,000

STREETLIGHTS ON ROBINSON AVE

RESPONDING TO COMPLAINTS ABOUT THE DARKNESS ON ROBINSON AVE.

CAP OUTLAY: CONSTRUCT 01-6100-811      \$15,000

McPHILIPS PARK SHADE STRUCTURE

CONSTRUCT A PAVILLION/SHADE STRUCTURE AT MCPHILIPS PARK.

MCPHILIPS PARK IMPROVEMENTS

RESTRICTED ASSESTS 13-3100      \$14,000

McPHILIPS PARK PARKING AREA

PROVIDE PARKING STALLS ALONG KLIEN STREET FOR MCPHILIPS PARK.

CAP OUTLAY: CONSTRUCT 01-6100-811      \$24,395

Restricted Assets:      \$305

DEFIBRILLATORS

INSTALLATION OF DEFIBRILLATORS AT TOWN HALL AND PUBLIC WORKS BUILDINGS

CAP OUTLAY: EQUIPMENT      \$5,000

## Proposed Capital Equipment/Construction Expenditures Included in 2024 Budget

Public Works Department		Cost
Replacement Vehicle for E250 Van	CAP	\$ 70,000
Vermeer Chipper	CAP	40,000
Replacement of Power Washer	CAP	10,000
Robinson Avenue Streetlights	CAP	15,000
Defibrillators Installation	CAP	5,000
McPhillips Park Parking Area	CAP	24,695
<b>Total Public Works Streets and Maintenance</b>		<b>\$ 164,695</b>
Police Department		
Radar Speed Signs	PD	8,300
<b>Total Police Department</b>		<b>\$ 8,300</b>
Administration		
Town Board and Office Chairs and Moveable Tables	Admin	\$ 15,000
Civic Connect	Admin	14,000
<b>Total Administration</b>		<b>\$ 29,000</b>
Waste Water (Sewer) Department		
Repair Pump at STP	CAP	\$ 25,000
Ford F250 Extended Cab Truck with Snow Plow	CAP	35,000
Phosphorus Removal at the STP	CAP	100,000
<b>Total Waste Water Department</b>		<b>\$ 160,000</b>
Water Department		
F250 Extended Cab Truck with Snow Plow	CAP	\$ 35,000
Utility Study for Town's Future Needs	CAP	50,000
Total WasteWater Department	CAP	25,000
Replace Existing VFD at Well 4	CAP	65,000
<b>Total Water Department</b>		<b>\$ 175,000</b>
<b>Grand Total</b>		<b>\$ 536,995</b>

## TOWN OF CORTLAND

## CAPITAL IMPROVEMENT FUND

## PROPOSED FY 2024 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>REVENUES</b>						
03-4011	Electricity Tax	\$ 88,155	\$ 95,015	\$ 95,000	\$ 93,654	\$ 95,000
03-4021	Natural Gas Tax	54,279	74,588	45,000	74,000	70,000
03-4031	Telephone Tax	28,961	22,221	30,000	19,248	20,000
03-8011	Interest Income	428	228	400	18,000	15,000
03-4041	Non-Home Rule Sales Tax	249,446	349,211	375,000	212,500	225,000
03-4991	Miscellaneous Income	-	1,853	-	428,259	-
03-8301	Grant Revenue	-	-	935,000	-	935,000
<b>TOTAL REVENUES</b>		<b>\$ 421,269</b>	<b>\$ 543,116</b>	<b>\$ 1,480,400</b>	<b>\$ 845,661</b>	<b>\$ 1,360,000</b>
<b>EXPENDITURES</b>						
03-6500-421	Community Programs	\$ 2,974	\$ 6,270	\$ 15,000	\$ 5,000	\$ 15,000
03-6500-xxx	Land Acquisition - Chestnut Grove	-	-	12,000	11,760	-
03-6500-522	NPDES Permit Fee	1,000	1,000	-	-	-
03-6500-723	Donation - Cortland Fireman's Assoc	-	-	-	-	-
03-6500-726	Donations - Community Agencies	3,000	4,500	5,000	5,000	5,000
03-6500-824	Street Improvement	-	-	800,000	-	800,000
03-6500-837	Emergency Preparedness	1,075	-	-	1,118	-
03-6500-840	Holiday Decorations	3,375	4,489	-	5,500	15,000
03-6500-841	Sidewalk repairs	735	-	-	-	-
03-6500-842	Sidewalks, new construction	10,991	5,810	12,000	2,600	50,000
03-6500-843	Town Garage finishing items	6,484	1,570	-	-	-
03-6500-846	Splash Pad	-	-	135,000	-	135,000
03-6500-621	Interest Expense	-	(485)	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 29,634</b>	<b>\$ 23,154</b>	<b>\$ 979,000</b>	<b>\$ 30,978</b>	<b>\$ 1,020,000</b>
03-6500-910	INTERFUND TRANSFERS IN (OUT)	\$ (351,655)	\$ (226,655)	\$ (26,655)	\$ (26,655)	\$ (26,655)
03-6500-912	DEBT SERVICE TRANSFERS	(54,650)	-	(51,128)	(51,128)	(51,128)
03-6500-913	CAPITAL PURCHASE TRANSFERS	-	(101,900)	(92,100)	(48,000)	(172,300)
03-6500-XXX	TRANSFER FROM RESTRICTED	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>\$ (406,305)</b>	<b>\$ (328,555)</b>	<b>\$ (169,883)</b>	<b>\$ (125,783)</b>	<b>\$ (250,083)</b>
<b>EXCESS (DEFICIT)</b>		<b>\$ (14,670)</b>	<b>\$ 191,407</b>	<b>\$ 331,517</b>	<b>\$ 688,900</b>	<b>\$ 89,917</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 136,963</b>	<b>\$ 122,294</b>	<b>\$ 125,953</b>	<b>\$ 313,701</b>	<b>\$ 1,002,601</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 122,294</b>	<b>\$ 313,701</b>	<b>\$ 457,470</b>	<b>\$ 1,002,601</b>	<b>\$ 1,092,518</b>

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## TOWN OF CORTLAND

**WASTEWATER (SEWER SYSTEM)****PROPOSED FY 2024 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>REVENUES</b>						
06-4011	Service Fees	\$ 542,005	\$ 547,388	\$ 543,000	\$ 556,577	\$ 552,000
06-4010	Connection Fees	-	89,500	-	12,000	10,000
06-4021	Penalties	19,047	25,439	30,000	28,000	28,000
06-4041	Bad Check Charges	30	13	50	25	25
06-4051	Permits	42,000	70,000	25,000	57,500	35,000
06-4991	Miscellaneous Revenue	-	367	-	-	-
06-8011	Interest Income	23,444	1,595	1,000	56,000	50,000
06-8801	Lease Income	13,872	-	10,725	10,725	10,725
06-8300	Grant Revenue	4,737	5,028	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 645,135</b>	<b>\$ 739,330</b>	<b>\$ 609,775</b>	<b>\$ 720,827</b>	<b>\$ 685,750</b>
<b>PERSONNEL SERVICES</b>						
06-7300-118	Salaries	\$ 76,233	\$ 77,595	\$ 75,000	\$ 77,500	\$ 97,500
06-7300-193	Employer Taxes	6,015	5,967	5,700	6,000	7,200
06-7300-133	Employer Paid Retirement	6,359	7,473	6,800	6,900	8,650
06-7300-131	Insurance	12,121	9,909	12,200	10,000	18,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 100,728</b>	<b>\$ 100,944</b>	<b>\$ 99,700</b>	<b>\$ 100,400</b>	<b>\$ 131,350</b>
<b>CONTRACTUAL SERVICES</b>						
06-7300-211	Legal/Collection Expense	\$ -	\$ -	\$ 5,000	\$ 250	\$ 5,000
06-7300-131	Insurance	-	-	-	-	-
06-7300-217	Fines	-	135	-	-	-
06-7300-212	Engineering Expense	21,003	147	2,500	-	2,500
06-7300-213	Consulting Fees / Billing	16,000	17,604	16,000	14,714	16,000
06-7300-214	Audit	4,500	4,600	4,000	4,000	4,000
06-7300-221	Utilities	110,054	107,588	110,000	71,700	110,000
06-7300-312	Annual Permit Fees	10,500	10,500	11,000	10,500	11,000
06-7300-313	Training	-	325	2,000	1,350	2,000
06-7300-345	Wastewater Testing	13,099	11,417	17,500	17,500	17,500
06-7300-511	Insurance Expense	2,506	3,839	4,100	4,650	4,100
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 177,662</b>	<b>\$ 156,155</b>	<b>\$ 172,100</b>	<b>\$ 124,664</b>	<b>\$ 172,100</b>
<b>COMMODITIES</b>						
06-7300-311	Office Expense	\$ 6,785	\$ 5,660	\$ 6,500	\$ 6,600	\$ 6,500
06-7300-314	Telephone	3,221	3,039	5,000	3,210	5,000
06-7300-198	Uniforms	493	426	600	500	1,000
06-7300-371	Fuel	1,452	2,994	2,200	8,500	2,200
06-7300-218	Equipment	334	39	3,000	500	3,000
06-7300-241	Vehicle and Equipment Maint.	4,459	6,496	3,000	2,500	3,000
06-7300-243	System Maintenance	27,274	31,778	40,000	23,600	40,000
06-7300-531	Real Estate Taxes	3,580	1,213	-	-	-
06-7300-491	Grant Expense	3,769	-	3,500	-	-
06-7300-591	Miscellaneous Expense	37	2,223	500	200	500
<b>TOTAL COMMODITIES</b>		<b>\$ 51,404</b>	<b>\$ 53,868</b>	<b>\$ 64,300</b>	<b>\$ 45,610</b>	<b>\$ 61,200</b>

## TOWN OF CORTLAND

**WASTEWATER (SEWER SYSTEM)****PROPOSED FY 2024 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>CAPITAL OUTLAY</b>						
06-7300-611	Debt Service - Principal	\$ -	\$ -	\$ 47,255	\$ 47,255	\$ 49,106
06-7300-621	Debt Service - Interest	14,504	13,603	13,692	13,692	11,841
06-7300-811	Construction	-	-	15,000	13,900	15,000
06-7300-812	Equipment	9,850	-	58,500	8,900	58,500
06-7300-826	Facility Plan	-	9,262	40,000	-	-
06-7300-541	Depreciation	-	415,116	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 24,353</b>	<b>\$ 437,981</b>	<b>\$ 174,447</b>	<b>\$ 83,747</b>	<b>\$ 134,447</b>
06-8101	<b>INTERFUND TRANSFERS</b>	\$ -	\$ -	\$ -	\$ -	\$ -
06-8501	<b>LOAN PROCEEDS</b>	-	-	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 354,147</b>	<b>\$ 748,948</b>	<b>\$ 510,547</b>	<b>\$ 354,421</b>	<b>\$ 499,097</b>
<b>EXCESS (DEFICIT)</b>		<b>\$ 290,988</b>	<b>\$ 6,547</b>	<b>\$ 99,228</b>	<b>\$ 366,406</b>	<b>\$ 186,653</b>
<b>BEGINNING CASH BALANCE</b>		<b>\$ 2,040,625</b>	<b>\$ 2,331,613</b>	<b>\$ 1,302,588</b>	<b>\$ 2,321,995</b>	<b>\$ 2,688,401</b>
<b>ENDING CASH BALANCE</b>		<b>\$ 2,331,613</b>	<b>\$ 2,321,995</b>	<b>\$ 1,401,816</b>	<b>\$ 2,688,401</b>	<b>\$ 2,875,054</b>

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## TOWN OF CORTLAND

## WATER SYSTEM

## PROPOSED FY 2024 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 APPROVED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>REVENUES</b>						
07-4011	Water Sales	\$ 513,867	\$ 518,443	\$ 530,000	\$ 520,000	\$ 520,000
07-4010	Connection Fees	-	87,500	-	-	-
07-4021	Penalties	1,285	1,676	1,000	1,750	1,500
07-4041	Bad Check Charges	30	37	50	25	25
07-4051	Permits	52,438	77,600	30,000	70,000	50,000
07-4301-4403	Meter Sales and Access Fees	8,700	8,100	5,100	4,000	5,000
07-8011	Interest Income	1,084	874	500	27,000	25,000
07-8801	Lease Income	3,720	2,790	3,720	3,720	3,720
07-4991	Other Income	691	1,770	1,500	2,000	1,500
<b>TOTAL REVENUES</b>		<b>\$ 581,815</b>	<b>\$ 698,790</b>	<b>\$ 571,870</b>	<b>\$ 628,495</b>	<b>\$ 606,745</b>
<b>PERSONNEL SERVICES</b>						
07-7400-118	Salaries	\$ 114,271	\$ 116,742	\$ 111,000	\$ 119,973	\$ 142,500
07-7400-193	Employer Taxes	9,023	8,950	8,400	9,178	17,950
07-7400-133	Employer Paid Retirement	12,847	11,209	10,000	10,675	21,000
07-7400-131	Insurance	18,182	14,864	18,330	15,635	2,700
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 154,322</b>	<b>\$ 127,516</b>	<b>\$ 147,730</b>	<b>\$ 155,461</b>	<b>\$ 184,150</b>
<b>CONTRACTUAL SERVICES</b>						
07-7400-211	Legal/Collection Expense	\$ -	\$ -	\$ -	\$ 245	\$ -
07-7400-212	Engineering Expense	-	148	2,500	-	2,500
07-7400-213	Consulting Fees/ Billing	24,000	27,944	24,000	22,068	24,075
07-7400-214	Audit	4,400	4,400	4,000	4,000	4,000
07-7400-221	Utilities	80,138	79,855	82,000	58,524	75,000
07-7400-222	Water Processing	95,128	97,905	105,000	105,637	111,510
07-7400-331	Travel and Training	124	626	2,000	1,000	2,000
07-7400-511	Insurance Expense	10,581	11,037	6,800	7,456	6,800
07-7400-531	Real Estate Taxes	-	146	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 214,371</b>	<b>\$ 222,061</b>	<b>\$ 226,300</b>	<b>\$ 198,930</b>	<b>\$ 225,885</b>
<b>COMMODITIES</b>						
07-7400-311	Office Expense	\$ 8,394	\$ 7,915	\$ 11,000	\$ 11,000	\$ 11,000
07-7400-314	Telephone	3,192	2,905	5,000	2,812	5,000
07-7400-198	Uniforms	488	661	600	500	900
07-7400-371	Fuel	3,387	6,762	6,000	6,515	8,000
07-7400-241	Vehicle and Equipment Maint.	5,144	3,764	5,000	4,500	5,000
07-7400-243	Water System Maintenance	15,932	34,449	30,000	17,190	30,000
07-7400-341	Meter Purchases and Supplies	10,395	13,020	15,000	15,000	15,000
07-7400-343	Connection Expense	2,665	2,600	5,000	1,000	5,000
07-7400-344	Access Supplies	-	-	-	1,850	2,000
07-7400-345	Treatment Chemicals/Testing	17,714	15,597	20,000	15,865	20,000
07-7400-346	Tools	646	1,479	1,250	1,200	1,250
07-7400-591	Miscellaneous Expense	-	257	-	-	-
<b>TOTAL COMMODITIES</b>		<b>\$ 67,957</b>	<b>\$ 89,409</b>	<b>\$ 98,850</b>	<b>\$ 77,432</b>	<b>\$ 103,150</b>

## TOWN OF CORTLAND

## WATER SYSTEM

## PROPOSED FY 2024 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 APPROVED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>CAPITAL OUTLAY</b>						
07-7400-811	Construction	\$ 21,393	\$ -	\$ 65,000	\$ 12,500	\$ 25,000
07-7400-812	Equipment	12,381	9,863	65,500	12,500	100,000
07-7400-826	Utility Study	-	-	-	-	50,000
07-7400-542	Amortization - ARO	-	300	-	-	-
07-7400-541	Depreciation Expense	-	319,556	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 33,774</b>	<b>\$ 329,719</b>	<b>\$ 130,500</b>	<b>\$ 25,000</b>	<b>\$ 175,000</b>
07-7400-910	INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
07-8501	LOAN PROCEEDS	-	-	-	-	-
<b>TOTAL DEPARTMENT EXPENDITURES</b>		<b>\$ 470,423</b>	<b>\$ 768,705</b>	<b>\$ 603,380</b>	<b>\$ 456,823</b>	<b>\$ 688,185</b>
<b>EXCESS (DEFICIT)</b>		<b>\$ 111,392</b>	<b>\$ (69,915)</b>	<b>\$ (31,510)</b>	<b>\$ 171,672</b>	<b>\$ (81,440)</b>
<b>BEGINNING CASH BALANCE</b>		<b>\$ 610,882</b>	<b>\$ 722,274</b>	<b>\$ 567,402</b>	<b>\$ 586,674</b>	<b>\$ 758,346</b>
<b>ENDING CASH BALANCE</b>		<b>\$ 722,274</b>	<b>\$ 586,674</b>	<b>\$ 535,892</b>	<b>\$ 758,346</b>	<b>\$ 676,906</b>
	Radium Removal Decommissioning and Disposal Financial Assurance***	135,600	-	159,720	159,720	159,720
<b>ENDING AVAILABLE CASH BALANCE</b>		<b>\$ 586,674</b>	<b>\$ 586,674</b>	<b>\$ 376,172</b>	<b>\$ 598,626</b>	<b>\$ 517,186</b>

## NOTES:

\*\*\* This line item represents the financial security required by IEMA in the event the vendor (WRT) cannot perform its duties and responsibilities with respect to the disposal of the radioactive media used in the radium removal process.

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## Proposed Restricted Assets Expenditures Included in 2024 Budget

Public Works Department		Cost
Continuation of Pedestrian Path	RAF	\$ 35,000
McPhilips Park Shade Structure	RAF	14,000
McPhillips Park Parking Area	RAF	305
Public Works Building Expense	RAF	5,000
<b>Total Public Works</b>		<b>\$ 54,305</b>
Engineering Department		Cost
Splash Pad	RAF	\$ 79,851
<b>Total Engineering Department</b>		<b>\$ 79,851</b>
Administration		
Town Hall Building Expenses	RAF	\$ 5,000
<b>Total Administration</b>		<b>\$ 5,000</b>
WasteWater Department		
Utility Study for Town's Future Needs	RAF	\$ 50,000
<b>Total WasteWater Department</b>		<b>\$ 50,000</b>
<b>Grand Total</b>		<b>\$ 189,156</b>

## TOWN OF CORTLAND

**RESTRICTED ASSETS****PROPOSED FY 2024 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>REVENUES</b>						
13-4166	Cemetery Receipts	4,250	-	2,500	-	-
13-4167	Waste Collection Agreement	16,191	23,145	17,000	17,000	17,000
13-4170	Airport Road Farm Rent	71,000	3,646	-	-	-
13-4171	Park Lot Dev Fees - General	1,900	2,100	1,000	600	1,000
13-42XX	Capital Contrib	3,500	11,967	1,000	27,500	18,000
13-4206	Capital Equipment	3,150	-	-	-	-
13-8011	Interest on Investment	77,264	801	1,000	37,000	35,000
<b>TOTAL REVENUES</b>		<b>\$ 177,255</b>	<b>\$ 41,659</b>	<b>\$ 22,500</b>	<b>\$ 82,100</b>	<b>\$ 71,000</b>
<b>EXPENDITURES</b>						
13-8000-812	Capital Equipment	\$ -	\$ -	\$ 20,000	\$ -	\$ -
13-8000-813	Town Hall	-	-	-	-	5,000
13-8000-824	McPhillips Park	-	-	14,000	-	14,305
13-8000-833	Public Works/Police Facility/Town Hall	-	-	-	-	5,000
13-8000-xxx	Water Utility Study	-	-	-	-	50,000
13-8000-350	Road Improvements	-	-	-	-	35,000
13-8000-352	Administrative Fund	862	2,400	-	14,655	-
13-8000-354	Punch List Follow Up Items	-	-	-	2,000	-
13-8000-xxx	Splash Pad - Neuman Homes	-	-	-	-	79,851
13-8000-836	Cemetery Maint/Improvements	19,882	-	-	-	-
13-8000-839	Airport Road Property Taxes	28,646	20,693	-	-	-
13-8000-840	Airport Road Utilities	492	206	-	-	-
13-8000-850	Street Repairs	-	-	25,000	-	-
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<b>\$ 49,882</b>	<b>\$ 23,299</b>	<b>\$ 59,000</b>	<b>\$ 16,655</b>	<b>\$ 189,156</b>
13-8000-908	Transfer to Capital	\$ 119,334	\$ -	\$ -	\$ -	\$ -
13-8000-9XX	Transfer to/from General Fund	-	37,955	26,655	26,655	26,655
<b>TOTAL EXPENDITURES AND TRANSFERS</b>		<b>\$ 169,216</b>	<b>\$ (14,656)</b>	<b>\$ 32,345</b>	<b>\$ (10,000)</b>	<b>\$ 162,501</b>
<b>BEGINNING CASH BALANCE</b>		<b>\$ 585,141</b>	<b>\$ 593,180</b>	<b>\$ 720,037</b>	<b>\$ 611,540</b>	<b>\$ 676,985</b>
<b>ENDING CASH BALANCE</b>		<b>\$ 593,180</b>	<b>\$ 611,540</b>	<b>\$ 765,837</b>	<b>\$ 676,985</b>	<b>\$ 585,484</b>
<b>RESERVED FUNDS - DUE TO OTHERS</b>						
<b>ENDING AVAILABLE CASH BALANCE</b>		<b>\$ 593,180</b>	<b>\$ 611,540</b>	<b>\$ 765,837</b>	<b>\$ 676,985</b>	<b>\$ 585,484</b>

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## TOWN OF CORTLAND

## Parade &amp; Festival Fund

## PROPOSED FY 2024 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>REVENUES</b>						
09-4961	Donations	\$ -	\$ 4,884	\$ 5,000	\$ 7,050	\$ 5,000
09-4972	Festival Receipts	-	20,850	22,000	13,789	17,500
09-8011	Interest on Investment	1	6	-	45	60
<b>TOTAL REVENUES</b>		<b>\$ 1</b>	<b>\$ 25,740</b>	<b>\$ 27,000</b>	<b>\$ 20,884</b>	<b>\$ 22,560</b>
<b>CONTRACTUAL SERVICES</b>						
09-7700-218	Contracted Groups/Events/Labor	\$ -	\$ 17,682	\$ 20,000	\$ 21,725	\$ 20,000
09-7700-241	Rentals	-	4,768	6,000	3,733	4,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ -</b>	<b>\$ 22,450</b>	<b>\$ 26,000</b>	<b>\$ 25,458</b>	<b>\$ 24,500</b>
<b>COMMODITIES</b>						
09-7700-312	Supplies	\$ -	\$ 4,816	\$ 4,000	\$ 4,700	\$ 4,500
09-7700-313	Postage	-	-	100	-	100
09-7700-315	Copies, Printing & Advertising	-	1,998	1,000	1,600	1,500
09-7700-571	Prizes & Awards	-	210	500	645	750
09-7700-591	Miscellaneous Expenses	-	116	150	500	500
<b>TOTAL COMMODITIES</b>		<b>\$ -</b>	<b>\$ 7,140</b>	<b>\$ 5,750</b>	<b>\$ 7,445</b>	<b>\$ 7,350</b>
<b>WasterWater Department</b>		<b>\$ -</b>	<b>\$ 29,590</b>	<b>\$ 31,750</b>	<b>\$ 32,903</b>	<b>\$ 31,850</b>
09-8192	Fest/Parade Transfer from GF	-	10,000	10,000	10,000	10,000
<b>BEGINNING CASH BALANCE</b>		<b>\$ 843</b>	<b>\$ 845</b>	<b>\$ 5,890</b>	<b>\$ 6,995</b>	<b>\$ 4,976</b>
<b>ENDING CASH BALANCE</b>		<b>\$ 845</b>	<b>\$ 6,995</b>	<b>\$ 11,140</b>	<b>\$ 4,976</b>	<b>\$ 5,686</b>

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## TOWN OF CORTLAND

## TIF

## PROPOSED FY 2024 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>REVENUES</b>						
14-8011	Interest on Investment	\$ 348	\$ 424	\$ 400	\$ 19,000	\$ 15,000
14-8010	Property Taxes	172,655	274,211	325,000	319,517	355,000
<b>TOTAL REVENUES</b>		<b>\$ 173,003</b>	<b>\$ 274,635</b>	<b>\$ 325,400</b>	<b>\$ 338,517</b>	<b>\$ 370,000</b>
<b>TIF EXPENSES</b>						
14-6600-591	Expenses	\$ 97,409	\$ 122,382	\$ 427,000	\$ 135,000	\$ 427,000
<b>TOTAL TIF EXPENDITURES</b>		<b>\$ 97,409</b>	<b>\$ 122,382</b>	<b>\$ 427,000</b>	<b>\$ 135,000</b>	<b>\$ 427,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 97,409</b>	<b>\$ 122,382</b>	<b>\$ 427,000</b>	<b>\$ 135,000</b>	<b>\$ 427,000</b>
<b>BEGINNING CASH BALANCE</b>		<b>\$ 171,199</b>	<b>\$ 246,793</b>	<b>\$ 402,043</b>	<b>\$ 399,046</b>	<b>\$ 602,563</b>
<b>ENDING CASH BALANCE</b>		<b>\$ 246,793</b>	<b>\$ 399,046</b>	<b>\$ 300,443</b>	<b>\$ 602,563</b>	<b>\$ 545,563</b>

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## CORTLAND PUBLIC LIBRARY

## LIBRARY

## PROPOSED FY 2024 BUDGET

DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>BEGINNING CASH ON HAND</b>	<b>\$ 44,763</b>	<b>\$ 62,348</b>	<b>\$ 67,243</b>	<b>\$ 87,592</b>	<b>\$ 178,814</b>
<b>INCOME</b>					
Property Taxes	\$ 237,820	\$ 244,392	\$ 257,000	\$ 251,113	\$ 265,325
Donations	5,106	17,850	-	87,000	-
Per Capita Grant	5,338	6,298	6,300	6,487	6,487
Other Revenue	1,218	4,808	-	12,022	1,700
Interest Income	60	47	-	-	-
<b>TOTAL FUND AVAILABLE</b>	<b>\$ 249,542</b>	<b>\$ 273,395</b>	<b>\$ 259,900</b>	<b>\$ 356,622</b>	<b>\$ 273,512</b>
<b>EXPENSES</b>					
Salaries & Wages	\$ 145,256	\$ 158,456	\$ 165,000	\$ 165,000	\$ 175,000
IMRF	9,079	9,844	10,000	10,000	10,500
Health Insurance	5,447	5,447	7,500	7,500	7,500
Payroll Tax	9,079	10,079	13,000	13,000	13,000
Audit	1,362	1,362	2,000	2,000	2,000
Professional Fees	454	554	200	200	200
Utilities	545	645	4,000	4,000	4,000
Maintenance & OP	4,539	5,539	500	1,000	500
Office Expense	23,783	22,800	25,000	25,000	25,000
Circulation Materials	23,788	22,800	27,000	27,000	27,000
Insurance	3,631	4,631	5,000	5,000	5,000
Miscellaneous Expense	363	363	200	200	200
Capital Outlay	3,631	4,631	1,000	1,000	1,000
Working Cash	1,000	1,000	-	-	-
Emergency Fund	-	-	1,000	1,000	1,000
Programs	-	-	3,500	3,500	5,500
<b>TOTAL EXPENSES</b>	<b>\$ 231,957</b>	<b>\$ 248,151</b>	<b>\$ 257,120</b>	<b>\$ 265,400</b>	<b>\$ 277,400</b>
<b>ENDING CASH ON HAND</b>	<b>\$ 62,348</b>	<b>\$ 87,592</b>	<b>\$ 70,023</b>	<b>\$ 178,814</b>	<b>\$ 174,926</b>

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