



FY 2025 BUDGET AMENDMENT

as of March 10, 2025

TOWN OF CORTLAND

BUDGET AMENDMENT SUMMARY BY GOVERNMENTAL FUNDS

BUDGET AMENDMENT FY 2025 BUDGET

Due to the Police Union negotiated contract, a budget amendment is needed for the FY2025 Budget. The Police Fund also had an unforeseen vehicle maintenance expense for one of the police vehicles. Vehicle - Capital Outlay will have an additional expense for outfitting the new police vehicle.

		FYE 2025 APPROVED	FYE 2025 AMENDED BUDGET	Variance
01-6200-114	Salaries, Full-time (6 FT + 1 FT addition)	521,800	633,475	111,675
01-6200-115	Salaries, Part-time	25,000	42,000	17,000
01-6200-119	Hourly - Clerical	9,000	12,000	3,000
01-6200-241	Vehicle Maintenance	8,500	19,400	10,900
01-6200-814	Vehicle - Capital Outlay	55,000	60,000	5,000
01-8101	TRANSFER FROM CIF -PURCHASE	(80,000)	(85,000)	(5,000)
03-6500-913	CAPITAL PURCHASE TRANSFERS	588,225	593,225	5,000

BUDGET SUMMARY BY GOVERNMENTAL FUNDS

BUDGET AMENDMENT FY 2025 BUDGET

DESCRIPTION	GENERAL FUND	RESTRICTED ASSETS FUND	MOTOR FUEL TAX FUND	CAPITAL IMPROVEMENT FUND	TAX INCREMENT FUND	WASTEWATER SYSTEM	WATER SYSTEM	TOTAL	CORTLAND COMMUNITY LIBRARY
ESTIMATED CASH AS OF MAY 1, 2024	\$ 776,391	\$ 791,680	\$ 807,285	\$ 1,483,443	\$ 928,701	\$ 2,275,557	\$ 824,501	\$ 7,887,558	\$ 164,171
RESERVED FUNDS *		565,810					159,720	725,530	
REVENUES									
TAXES	\$ 2,074,559	\$ -	\$ 178,000	\$ 390,000	\$ 485,000	\$ -	\$ -	\$ 3,127,559	\$ 282,608
PERMITS	57,550	-	-	-	-	50,000	85,000	192,550	-
CHARGES AND SERVICES	-	-	-	-	-	609,025	527,500	1,136,525	-
FINES/FEES	8,000	-	-	-	-	2,547	5,150	15,697	-
GOVERNMENTAL	-	-	-	-	-	34,800	-	34,800	6,487
OTHER INCOME	94,600	63,000	30,000	40,250	25,000	95,200	55,720	403,770	3,000
GRANT REVENUE	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 2,234,709	\$ 63,000	\$ 208,000	\$ 430,250	\$ 510,000	\$ 791,572	\$ 673,370	\$ 4,910,901	\$ 292,095
OPERATING TRANSFERS IN	\$ 644,544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 644,544	\$ -
TOTAL FUNDS AVAILABLE FOR BUDGETING	\$ 3,655,643	\$ 288,870	\$ 1,015,285	\$ 1,913,693	\$ 1,438,701	\$ 3,067,129	\$ 1,338,151	\$ 12,717,472	\$ 456,266
EXPENDITURES									
PERSONNEL SERVICES	1,686,522	-	-	-	-	145,775	215,075	2,047,372	212,000
CONTRACTUAL SERVICES	696,522	-	215,000	-	509,500	186,850	230,350	1,838,222	28,700
COMMODITIES	312,320	-	-	-	-	69,247	110,900	492,467	50,200
CAPITAL OUTLAY	593,225	139,120	-	104,000	-	40,000	120,000	996,345	1,000
DEBT SERVICE	51,319	-	-	-	-	59,000	-	110,319	-
TOTAL EXPENDITURES	\$ 3,339,908	\$ 139,120	\$ 215,000	\$ 104,000	\$ 509,500	\$ 500,872	\$ 676,325	\$ 5,484,725	\$ 291,900
OPERATING TRANSFERS OUT	\$ -	\$ -	\$ -	\$ (644,544)	\$ -	\$ -	\$ -	\$ (644,544)	\$ -
EXCESS (DEFICIT)	\$ (460,655)	\$ (76,120)	\$ (7,000)	\$ (318,294)	\$ 500	\$ 290,700	\$ (2,955)	\$ 715,263	\$ 195
ENDING CASH BALANCE	\$ 315,736	\$ 715,559	\$ 800,285	\$ 1,165,149	\$ 929,201	\$ 2,566,257	\$ 821,546	\$ 8,602,821	\$ 164,366

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

TOWN OF CORTLAND

GENERAL FUND SUMMARY

BUDGET AMENDMENT FY 2025 BUDGET

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGET	FYE 2024 PROJECTED	FYE 2025 APPROVED
REVENUES					
TAXES	\$ 1,921,282	\$ 2,030,727	\$ 2,122,750	\$ 2,021,075	\$ 2,074,559
PERMITS	62,845	63,660	42,000	68,125	57,550
FINES/FEES	-	4,402	8,500	9,161	8,000
OTHER INCOME	307,175	414,575	189,850	42,680	94,600
TOTAL REVENUES	\$ 2,291,302	\$ 2,513,364	\$ 2,363,100	\$ 2,141,041	\$ 2,234,709
EXPENDITURES					
ADMINISTRATION	\$ 508,572	\$ 545,626	\$ 527,626	\$ 537,317	\$ 576,290
LEGAL	33,148	27,408	60,000	25,975	50,000
ENGINEERING, PLANNING, AND ZONING	206,096	191,759	358,614	199,763	719,590
POLICE DEPARTMENT	825,245	870,032	903,975	886,063	1,094,659
STREETS AND MAINTENANCE	696,125	697,026	731,603	608,725	746,494
TOTAL EXPENDITURES	\$ 2,269,186	\$ 2,331,851	\$ 2,581,818	\$ 2,257,843	\$ 3,187,033
INTERFUND TRANSFERS IN (OUT)	\$ 250,000	\$ -	\$ (20,000)	\$ 325,000	\$ -
TRANSFERS IN - DEBT SERVICE	-	-	51,128	51,318	51,319
TRANSFERS IN - PURCHASE	101,900	-	172,300	-	588,225
EXCESS (DEFICIT)	\$ 374,016	\$ 181,513	\$ (15,290)	\$ 259,516	\$ (312,780)
BEGINNING CASH BALANCE	\$ (38,654)	\$ 335,362	\$ 1,231,266	\$ 516,875	\$ 776,391
ENDING CASH BALANCE	\$ 335,362	\$ 516,875	\$ 1,215,976	\$ 776,391	\$ 463,611

TOWN OF CORTLAND - GENERAL FUND

REVENUES

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 APPROVED	FYE 2024 PROJECTED	FYE 2025 APPROVED
TAXES						
01-4052	Property Taxes - Corporate Levy	\$ 578,555	\$ 598,892	\$ 499,400	\$ 499,403	\$ 503,859
01-4055	Property Taxes - Police	-	125,005	150,000	149,497	194,000
01-4058	Property Tax - IMRF Levy	-	-	54,800	54,829	55,000
01-4059	Property Tax - Social Security Levy	-	-	51,800	51,829	52,000
01-4071	Road and Bridge Tax	17,220	19,022	18,600	18,025	18,700
01-4101	State Income Tax	622,498	710,621	726,000	718,765	720,000
01-4122	Sales Tax	470,993	332,316	385,000	315,493	320,000
01-4123	Use Tax	168,930	180,343	180,000	149,981	150,000
01-4131	Replacement Tax - Township	174	-	-	-	-
01-4141	Replacement Tax	3,155	4,136	3,900	3,075	3,000
01-4201	Telecom Tax	6,305	6,714	6,750	5,933	6,000
01-4181	Utility Franchise	28,840	28,767	25,000	32,000	30,000
01-4142	Video Gaming Tax	17,666	18,126	15,000	16,675	16,000
01-4143	Cannabis Use Tax	6,946	6,785	6,500	5,570	6,000
TOTAL TAXES		\$ 1,921,282	\$ 2,030,727	\$ 2,122,750	\$ 2,021,075	\$ 2,074,559
PERMITS						
01-4081	Building and Zoning Permits	\$ 54,595	\$ 54,717	\$ 40,000	\$ 63,200	\$ 55,000
01-4151	Other Permits	8,250	483	1,000	575	700
01-4153	Liquor Licenses	-	8,200	-	3,500	1,000
01-4154	Park Rental	-	110	-	-	-
01-4155	Non-Highway Vehicle Permit	-	100	1,000	500	500
01-4156	Solicitors Permit	-	50	-	350	350
Total Permits		\$ 62,845	\$ 63,660	\$ 42,000	\$ 68,125	\$ 57,550
FINES/FEES						
01-4062	Police Fines	\$ -	\$ 3,129	\$ 6,000	\$ 9,161	\$ 8,000
01-4063	Adjudication	-	-	2,500	-	-
01-4069	Police Fines - DUI	-	1,273	-	-	-
TOTAL FINES/FEES		\$ -	\$ 4,402	\$ 8,500	\$ 9,161	\$ 8,000
OTHER INCOME						
01-4166	Cemetery Receipts	\$ 1,100	\$ 1,775	\$ 500	\$ 200	\$ 200
01-4990	Misc Revenue PD	-	90	100	115	100
01-4997	Misc Revenue - PD Other	-	20	-	-	-
01-4851	Cortland History Book	275	85	-	-	-
01-4996	Business Licenses	1,175	1,225	1,250	1,150	1,200
01-8011	Investment Income	565	25,267	35,000	34,775	35,000
01-8401	Insurance Proceeds	1,692	-	-	-	-
01-8300	IEMA Grant Revenue	-	-	-	-	52,000
01-8301	IPRF Grant	299,931	338,423	-	5,100	5,100
01-4911	Restitution	-	15,296	-	-	-
01-4991	Miscellaneous Income	6,052	19,847	3,000	515	500
01-4901	Reimbursements	(3,615)	12,547	150,000	825	500
TOTAL OTHER INCOME		\$ 307,175	\$ 414,575	\$ 189,850	\$ 42,680	\$ 94,600
TOTAL BEFORE TRANSFERS		\$ 2,291,302	\$ 2,513,364	\$ 2,363,100	\$ 2,141,041	\$ 2,234,709

TOWN OF CORTLAND - GENERAL FUND

REVENUES

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 APPROVED	FYE 2024 PROJECTED	FYE 2025 APPROVED
INTERFUND TRANSFERS						
01-8101	Capital Improvement Fund	\$ 301,900	\$ -	\$ 172,300	\$ -	\$ 588,225
01-8102	Transfer in From Restricted A.	-	-	-	-	-
TOTAL INTERFUND TRANSFERS		\$ 301,900	\$ -	\$ 172,300	\$ -	\$ 588,225
TOTAL REVENUE		\$ 2,593,202	\$ 2,513,364	\$ 2,535,400	\$ 2,141,041	\$ 2,822,934

TOWN OF CORTLAND - GENERAL FUND

ADMINISTRATION

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
PERSONNEL SERVICES						
01-6000-110	Salaries - Elected Officials	\$ 114,902	\$ 115,742	\$ 118,000	\$ 118,536	\$ 121,425
01-6000-119	Salaries - Clerical Workers*	73,263	93,148	95,000	92,001	97,750
01-6000-110	Liquor Commissioner	-	-	1,100	1,100	1,100
01-6000-193	Payroll Taxes - Employer	14,176	15,876	16,400	14,185	15,900
01-6000-151	Unemployment Benefits	40	-	-	-	-
01-6000-133	Employer Paid Retirement(IMRF)	14,400	14,688	14,900	14,175	15,850
01-6000-134	Employee Inoculations - HEP B and other	-	-	-	-	4,000
01-6000-131	Employee Health Insurance	46,007	31,489	31,000	55,100	45,620
TOTAL PERSONNEL SERVICES		\$ 262,788	\$ 270,943	\$ 276,400	\$ 295,097	\$ 301,645
CONTRACTUAL SERVICES						
01-6000-211	Legal/Collection Expense	\$ 33,148	\$ 27,408	\$ 60,000	\$ 25,975	\$ 50,000
01-6000-214	Audit, Accounting Fees	122,498	114,828	121,000	107,925	121,430
01-6000-314	Telephone and Data	17,095	20,946	23,000	13,640	16,000
01-6000-315	Copies and Printing	314	70	2,000	400	750
01-6000-321	Dues and Subscriptions	3,468	6,513	16,000	11,465	25,000
01-6000-331	Travel and Training	7,772	7,207	7,000	6,875	19,500
01-6000-492	Grant Reimbursement Expense	-	25,506	-	-	-
01-6000-421	Community Programs - Contribution for Festival & Parade	-	-	-	20,000	20,000
01-6000-511	Insurance Expense	16,245	19,293	13,500	22,500	23,175
01-6000-531	Real Estate Taxes	101	-	12,826	1,600	1,600
TOTAL CONTRACTUAL SERVICES		\$ 200,641	\$ 221,771	\$ 255,326	\$ 210,380	\$ 277,455
COMMODITIES						
01-6000-312	Office Supplies	\$ 3,562	\$ 4,916	\$ 5,000	\$ 3,375	\$ 5,000
01-6000-313	Postage	945	1,157	2,800	1,235	2,500
01-6000-318	Advertising	-	-	1,500	1,165	1,500
01-6000-351	Office Equipment and Maintenance	21,074	19,478	16,000	37,200	18,550
01-6000-591	Miscellaneous Expense	610	1,019	1,600	1,250	1,600
TOTAL COMMODITIES		\$ 26,191	\$ 26,570	\$ 26,900	\$ 44,225	\$ 29,150
CAPITAL						
01-6000-812	Capital Outlay	\$ 52,100	\$ 53,750	\$ 29,000	\$ 13,590	\$ 18,040
TOTAL CAPITAL OUTLAY		\$ 52,100	\$ 53,750	\$ 29,000	\$ 13,590	\$ 18,040
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 541,720	\$ 573,034	\$ 587,626	\$ 563,292	\$ 626,290
01-6000-907	Transfer to PD	\$ 694,768	\$ -	\$ -	\$ -	\$ -
01-6000-908	Transfer to Parade & Festival	10,000	10,000	20,000	-	-
01-8101	Transfer from CIF and RAF - Purchase	-	-	(29,000)	(13,590)	(18,040)
01-6000-999	Repayment of Settlement loan to RAF	11,300	-	-	-	-
TOTAL REIMBURSEMENT AND TRANSFERS		\$ 716,068	\$ 10,000	\$ (9,000)	\$ (13,590)	\$ (18,040)
TOTAL DEPARTMENT EXPENDITURES		\$ 1,257,788	\$ 583,034	\$ 578,626	\$ 549,702	\$ 608,250

TOWN OF CORTLAND - GENERAL FUND

ENGINEERING/PLANNING/ZONING

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2022 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
PERSONNEL SERVICES						
01-6300-118	Salaries - Code Officials	\$ 32,124	\$ 29,115	\$ 35,000	\$ 30,825	\$ 40,000
01-6300-xxx	Salaries - Engineering Intern	-	-	12,000	-	-
01-6300-120	Salaries - Engineer	88,423	113,300	116,700	116,636	140,000
01-6300-133	Employer IMRF	8,189	10,053	10,300	10,374	12,800
01-6300-193	Employer Taxes	9,042	10,963	9,850	10,590	12,500
01-6300-131	Employee Health Insurance	162	200	204	200	205
TOTAL PERSONNEL SERVICES		\$ 137,940	\$ 163,631	\$ 184,054	\$ 168,625	\$ 205,505
CONTRACTUAL SERVICES						
01-6300-314	Telephone and Data	\$ 1,677	\$ 2,152	\$ 2,160	\$ 2,388	\$ 2,200
01-6300-315	Copies and Printing	426	534	500	900	600
01-6300-321	Dues and Subscriptions	-	409	1,000	850	1,500
01-6300-331	Conferences and Training	-	2,167	5,000	2,900	6,000
01-6300-511	Insurance Expense	181	615	800	600	1,000
01-6300-210	Engineering Expenses	19,865	-	-	-	-
01-6300-211	Outside Engineering Expense	-	14,316	150,000	3,250	40,000
01-6300-213	Planning/Zoning/Building	38,015	-	1,500	1,000	1,500
01-6300-215	Zoning Admin: Reimbursable	3,153	96	-	1,750	-
01-6300-216	Zoning Administration Fees	1,250	-	-	11,000	-
01-6300-493	Grant Reimbursement Expense (IEMA)	-	-	-	-	52,000
TOTAL CONTRACTUAL SERVICES		\$ 64,567	\$ 20,289	\$ 160,960	\$ 24,638	\$ 104,800
COMMODITIES						
01-6300-312	Office Supplies	\$ 6	\$ 6	\$ 3,000	\$ 300	\$ 1,000
01-6300-313	Postage	-	-	100	-	100
01-6300-351	Office Equipment and Maintenance	3,575	3,189	5,000	2,850	6,000
01-6300-241	Vehicle & Equipment Maintenance	8	2,303	3,000	950	4,000
01-6300-371	Gas & Petroleum	-	2,341	2,500	2,400	3,000
TOTAL COMMODITIES		\$ 3,589	\$ 7,839	\$ 13,600	\$ 6,500	\$ 14,100
CAPITAL OUTLAY						
01-6000-812	CAPITAL OUTLAY	\$ -	-	\$ -	\$ -	\$ 395,185
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ 395,185
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 206,096	\$ 191,759	\$ 358,614	\$ 199,763	\$ 719,590
01-8101	TRANSFER FROM CIF - PURCHASE	\$ -	-	\$ -	\$ -	\$ (395,185)
TOTAL REIMBURSEMENT AND TRANSFERS		\$ -	\$ -	\$ -	\$ -	\$ (395,185)
TOTAL DEPARTMENT EXPENDITURES		\$ 206,096	\$ 191,759	\$ 358,614	\$ 199,763	\$ 324,405

TOWN OF CORTLAND - GENERAL FUND

POLICE DEPARTMENT

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED	FYE 2025 AMENDED BUDGET
PERSONNEL SERVICES							
01-6200-114	Salaries, Full-time (6 FT + 1 FT addition)	\$ 424,745	\$ 460,026	\$ 451,000	\$ 485,700	\$ 521,800	\$ 633,475
01-6200-115	Salaries, Part-time	15,680	18,612	20,000	24,200	25,000	42,000
01-6200-116	Overtime Wages, Full-time	6,122	(7,043)	8,000	6,170	8,000	8,000
01-6200-119	Hourly - Clerical	1,524	14,479	19,500	8,800	9,000	12,000
01-6200-131	Employee Health Insurance	61,122	80,000	90,075	78,210	112,000	112,000
01-6200-133	Employer Paid Retirement (IMRF)	41,049	41,845	42,000	44,205	48,422	48,422
01-6200-193	Employer Taxes	32,231	36,112	38,100	38,752	45,200	45,200
TOTAL PERSONNEL SERVICES		\$ 582,473	\$ 644,031	\$ 668,675	\$ 686,037	\$ 769,422	\$ 901,097
CONTRACTUAL SERVICES							
01-6200-211	Legal Services	\$ 919	\$ 787	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500
01-6200-212	Adjudication	-	700	5,000	2,350	3,500	3,500
01-6200-261	Dispatch	62,730	63,980	66,000	65,260	66,570	66,570
01-6200-314	Telephone and Data	15,098	16,790	15,500	11,225	15,500	15,500
01-6200-315	Copies and Printing	1,130	1,104	1,000	1,380	1,500	1,500
01-6200-316	Utilities	-	2,517	2,850	2,265	2,500	2,500
01-6200-321	Dues and Subscriptions	6,033	18,566	25,000	18,205	39,450	39,450
01-6200-331	Travel and Training	8,012	7,441	8,500	5,600	8,500	8,500
01-6200-492	IPRF Safety Grant Expense	-	1,087	-	932	2,547	2,547
01-6200-511	Insurance Expense	33,742	38,865	25,500	38,525	39,600	39,600
01-6200-512	Legal - Union	-	-	-	-	-	5,300
TOTAL CONTRACTUAL SERVICES		\$ 127,664	\$ 151,837	\$ 150,350	\$ 146,742	\$ 181,167	\$ 186,467
COMMODITIES							
01-6200-198	Uniforms	\$ 4,622	\$ 3,084	\$ 4,000	\$ 4,285	\$ 4,120	\$ 4,120
01-6200-199	Uniform Allowance	5,707	3,094	7,500	4,000	4,300	4,300
01-6200-240	Equipment Purchases/Maintenance	8,473	10,951	14,500	3,400	10,000	10,000
01-6200-241	Vehicle Maintenance	17,260	10,291	13,500	8,000	8,500	19,400
01-6200-242	Office Maintenance	33	2,152	500	4,158	1,500	1,500
01-6200-312	Office Supplies	568	1,728	-	925	1,000	1,000
01-6200-313	Postage	129	192	150	185	150	150
01-6200-317	Business Forms Expense	-	80	2,500	600	2,500	2,500
01-6200-351	Office Equipment Maintenance	2,576	2,294	4,000	1,250	4,000	4,000
01-6200-361	DUI Prevention Equipment	1,884	-	3,000	-	2,000	2,000
01-6200-371	Fuel	15,820	19,783	18,000	15,275	18,000	18,000
01-6200-421	Community Programs	933	570	1,000	610	1,000	1,000
01-6200-550	Technology Upgrades	3,149	24	5,000	1,500	4,000	4,000
01-6200-591	Miscellaneous Expense	1,887	1,929	3,000	850	3,000	3,000
TOTAL COMMODITIES		\$ 63,041	\$ 56,172	\$ 76,650	\$ 45,038	\$ 64,070	\$ 74,970
CAPITAL OUTLAY							
01-6200-812	Equip/Furn	\$ 1,489	\$ 17,249	\$ 8,300	\$ 8,246	\$ 25,000	\$ 25,000
01-6200-814	Vehicle	49,321	-	-	-	55,000	60,000
01-6200-821	Building Improvement	1,257	743	-	-	-	-
TOTAL CAPITAL OUTLAY		\$ 52,067	\$ 17,992	\$ 8,300	\$ 8,246	\$ 80,000	\$ 85,000
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 825,245	\$ 870,032	\$ 903,975	\$ 886,063	\$ 1,094,659	\$ 1,247,534
01-4901	REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-8101	TRANSFER FROM CIF -PURCHASE	-	-	(8,300)	(8,246)	(80,000)	(85,000)
TOTAL REIMBURSEMENT AND TRANSFERS		\$ -	\$ -	\$ (8,300)	\$ (8,246)	\$ (80,000)	\$ (85,000)
TOTAL DEPARTMENT EXPENDITURES		\$ 825,245	\$ 870,032	\$ 895,675	\$ 877,817	\$ 1,014,659	\$ 1,162,534

NOTE: This is a draft of the FY 2025 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

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
PERSONNEL SERVICES						
01-6100-118	Salaries	\$ 272,268	\$ 234,830	\$ 186,000	\$ 193,025	\$ 195,500
01-6100-118	Overtime Pay	-	-	8,000	8,000	8,000
01-6100-193	Employer Payroll Taxes	20,915	18,119	14,850	16,735	17,775
01-6100-133	Employer Paid Retirement - IMRF	26,207	20,398	17,100	18,955	19,000
01-6100-131	Employee Health Insurance	36,926	48,500	41,000	18,620	34,500
01-6100-151	Unemployment Benefits	-	1,480	-	3,330	3,500
TOTAL PERSONNEL SERVICES		\$ 356,316	\$ 323,327	\$ 266,950	\$ 258,665	\$ 278,275
CONTRACTUAL SERVICES						
01-6100-197	Drug/Alcohol Programs	\$ 450	\$ 480	\$ 800	\$ 600	\$ 800
01-6100-211	Legal Expense	-	10,050	-	-	-
01-6100-218	Street Lights--Maintenance	2,004	13,844	5,000	7,300	5,000
01-6100-219	Street Lights--Electricity	34,613	29,611	36,500	33,468	36,500
01-6100-234	Contract Mowing (Parks)	15,390	-	-	-	-
01-6100-239	Nuisance Mowing	3,490	-	1,000	-	1,000
01-6100-245	Equipment Rental	12,570	8,199	20,000	2,005	20,000
01-6100-247	Scavenger Service	1,440	-	-	-	-
01-6100-314	Telephone and Data	5,443	5,278	6,000	3,850	6,000
01-6100-316	Utilities	11,808	10,477	8,125	6,570	8,000
01-6100-331	Travel and Training	375	991	2,000	1,150	2,000
01-6100-492	IPRF Safety Grant	-	1,238	-	505	2,500
01-6100-511	Insurance	36,305	42,240	31,500	45,332	44,000
01-6100-522	Fees/Permits	-	1,048	2,000	-	2,000
TOTAL CONTRACTUAL SERVICES		\$ 123,888	\$ 123,456	\$ 112,925	\$ 100,780	\$ 127,800
COMMODITIES						
01-6100-198	Uniforms	\$ 1,442	\$ 1,392	\$ 1,600	\$ 500	\$ 1,600
01-6100-220	Road Salt	25,571	34,248	30,000	35,300	35,000
01-6100-221	Road Signs	2,275	2,337	5,000	8,875	9,000
01-6100-222	Railroad Crossing Maintenance	1,932	846	1,000	-	1,000
01-6100-224	Street Repair Materials	5,128	16,030	24,000	7,400	24,000
01-6100-225	Roadway Safety Paint	502	-	-	-	-
01-6100-226	Tools and Hardware	3,158	2,890	3,000	2,900	3,000
01-6100-227	Small Equipment Purchase	9,345	6,192	10,000	8,590	10,000
01-6100-231	Streets	-	2,466	-	-	-
01-6100-232	Town Garage Maintenance	5,947	525	2,000	4,500	5,000
01-6100-235	Parks - Equipment Maintenance	8,168	9,427	12,000	12,482	12,000
01-6100-236	Parks - General Maintenance	-	-	-	205	-
01-6100-237	Parks - Grounds Maintenance	565	-	-	-	-
01-6100-241	Vehicle & Equipment Maintenance	22,284	44,477	25,000	42,000	40,000
01-6100-242	Town Hall Maintenance	7,120	7,656	6,000	4,100	6,000
01-6100-255	Storm Sewer Repairs	4,870	2,820	7,000	5,800	7,000
01-6100-258	Forestry	4,396	2,392	8,000	4,500	8,000
01-6100-312	Office Supplies	205	149	1,000	575	1,000
01-6100-351	Office Equipment & Maint	1,914	1,568	2,000	1,450	2,000
01-6100-371	Fuel	18,406	25,369	25,000	17,408	25,000
01-6100-525	Technology Upgrades	850	212	500	-	2,000
01-6100-592	Cemetery Expenses	-	-	2,000	-	2,000
01-6100-591	Miscellaneous	4,292	4,973	500	3,360	500
TOTAL COMMODITIES		\$ 128,370	\$ 165,969	\$ 165,600	\$ 159,945	\$ 194,100

TOWN OF CORTLAND - GENERAL FUND

PUBLIC WORKS

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
CAPITAL OUTLAY						
01-6100-611	Debt Service - Principal	\$ 38,747	\$ 39,927	\$ 41,142	\$ 38,675	\$ 44,055
01-6100-621	Debt Service - Interest	12,381	11,201	9,986	16,820	7,264
01-6100-811	Purchase/Construction	-	18,343	15,000	-	-
01-6100-812	Equipment	36,423	14,803	120,000	33,840	95,000
TOTAL CAPITAL OUTLAY		\$ 87,551	\$ 84,274	\$ 186,128	\$ 89,335	\$ 146,319
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 696,125	\$ 697,026	\$ 731,603	\$ 608,725	\$ 746,494
01-8101	TRANSFER FROM CIF - DEBT SERVICE	\$ -		\$ (51,128)	\$ -	\$ (51,319)
01-8101	TRANSFER FROM CIF - PURCHASE	-		(135,000)	(33,840)	(95,000)
TOTAL REIMBURSEMENT AND TRANSFERS		\$ -	\$ -	\$ (186,128)	\$ (33,840)	\$ (146,319)
TOTAL DEPARTMENT EXPENDITURES		\$ 696,125	\$ 697,026	\$ 545,475	\$ 574,885	\$ 600,175

TOWN OF CORTLAND

MOTOR FUEL TAX FUND

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
REVENUES						
02-4011	MFT Allotment	\$ 170,222	\$ 177,788	\$ 177,000	\$ 179,250	\$ 178,000
02-4050	Rebuild Illinois	93,803	46,902	-	-	-
02-8011	Interest Income	386	18,036	12,000	32,910	30,000
TOTAL REVENUES		\$ 264,411	\$ 242,726	\$ 189,000	\$ 212,160	\$ 208,000
CONTRACTUAL SERVICES						
02-6400-237	Rebuild Illinois Expenses	\$ -	\$ -	\$ 55,000	\$ 750	\$ 65,000
02-6400-370	Street Maint./Improvements	192,286	-	200,000	268,500	150,000
TOTAL CONTRACTUAL SERVICES		\$ 192,286	\$ -	\$ 255,000	\$ 269,250	\$ 215,000
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 192,286	\$ -	\$ 255,000	\$ 269,250	\$ 215,000
02-6400-910	Transfers to Other Funds	-	-	-	-	-
TOTAL EXPENDITURES		\$ 192,286	\$ -	\$ 255,000	\$ 269,250	\$ 215,000
BEGINNING CASH BALANCE		\$ 549,524	\$ 621,649	\$ 813,232	\$ 864,375	\$ 807,285
ENDING CASH BALANCE		\$ 621,649	\$ 864,375	\$ 747,232	\$ 807,285	\$ 800,285

Town of Cortland

Approved Capital Equipment/Construction Expenditures Included in 2025 Budget

Public Works Department		Cost
Two Post Lifts for Maintaining Vehicles	CAP OUTLAY 01-6100-812	\$ 10,000
Robinson Avenue Streetlights	CAP OUTLAY 01-6100-812	20,000
Install Hitch and Brake module in Truck #16 for Trailers/Leaf Vac	CAP OUTLAY 01-6100-812	5,000
McPhillips Park Shade Structure	CAP OUTLAY 01-6100-812	40,000
Upgrades to CCP	CAP OUTLAY 01-6100-812	20,000
Total Public Works Streets and Maintenance		\$ 95,000

Police Department		Cost
Police Security Cameras	PD Equipment	\$ 10,000
Security Cameras	PD Equipment	15,000
Police Vehicle and equip new vehicle	Vehicle	55,000
Total Police Department		\$ 80,000

Administration		Cost
Server for offsite backup/disaster recovery (Dell Power Edge R350)	CAP	\$ 9,240
Town Hall Security Cameras	CAP	8,800
Total Administration		\$ 18,040

Engineering		Cost
Pedestrian Path - Extension from Prairiefield Ave to Barber Green	CAP 01-6000-812	\$ 55,000
Pedestrian Path - Paving	CAP 01-6000-812	40,185
Design Costs for School renovations	CAP 01-6000-812	300,000
Total Engineering		\$ 395,185

Waste Water (Sewer) Department		Cost
Rebuild/Repair Pump at STP	CAP OUTLAY 06-7300-812	\$ 25,000
Wet Well Wizard	CAP OUTLAY 06-7300-812	10,000
Replace Air Lines and Aerators in Lagoons at STP	CAP OUTLAY 06-7300-812	5,000
Total Waste Water Department		\$ 40,000

Water Department		Cost
Utility Study for Town's Future Needs	CAP OUTLAY 07-7400-826	\$ 75,000
Water Meter Replacements	CAP OUTLAY 07-7400-811	25,000
Water Tower Cleaning	CAP OUTLAY 07-7400-811	20,000
Total Water Department	07-7400	\$ 120,000

Motor Fuel Tax/Rebuild Illinois		Cost
Sidewalk Program	CAP - MFT 02-6400-370	\$ 150,000
Spruce Street - Paving from Pine Ave to Carol Ave	CAP - MFT Rebuild IL 02-6400-237	65,000
Total Motor Fuel Tax/Rebuild Illinois		\$ 215,000

Grand Total		\$ 963,225
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TOWN OF CORTLAND

CAPITAL IMPROVEMENT FUND

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED	FYE 2025 BUDGET AMENDMENT
REVENUES							
03-4011	Electricity Tax	\$ 95,015	\$ 90,853	\$ 95,000	\$ 83,500	\$ 85,000	\$ 85,000
03-4021	Natural Gas Tax	74,588	87,829	70,000	69,875	70,000	70,000
03-4031	Telephone Tax	22,221	23,667	20,000	21,700	20,000	20,000
03-8011	Interest Income	228	20,617	15,000	59,000	40,000	40,000
03-4041	Non-Home Rule Sales Tax	349,211	223,232	225,000	212,200	215,000	215,000
03-4991	Miscellaneous Income	1,853	250	-	100	250	250
03-8201	Sale of Property	-	428,259	-	-	-	-
03-8301	Grant Revenue - DCEO	-	-	935,000	134,307	-	-
TOTAL REVENUES		\$ 543,116	\$ 874,707	\$ 1,360,000	\$ 580,682	\$ 430,250	\$ 430,250
EXPENDITURES							
03-6500-421	Community Programs	\$ 6,270	\$ -	\$ 15,000	\$ -	\$ 10,000	\$ 10,000
03-6500-450	Land Acquisition - Chestnut Grove	-	11,760	-	-	-	-
03-6500-522	NPDES Permit Fee	1,000	-	-	1,000	1,000	1,000
03-6500-621	Interest Expense	(485)	(168)	-	-	-	-
03-6500-726	Donations - Community Agencies	4,500	3,000	5,000	2,000	3,000	3,000
03-6500-820	Chestnut Parking Lot and Signage	-	-	-	4,170	-	-
03-6500-824	Street Improvement	-	-	800,000	-	25,000	25,000
03-6500-837	Emergency Preparedness	-	1,118	-	3,070	-	-
03-6500-840	Holiday Decorations	4,489	5,463	15,000	13,500	15,000	15,000
03-6500-842	Sidewalks, new construction	5,810	2,592	50,000	2,225	50,000	50,000
03-6500-846	Splash Pad	-	-	135,000	134,307	-	-
03-6500-857	DeKalb County Community Grant Expense	-	-	-	19,510	-	-
TOTAL EXPENDITURES		\$ 23,154	\$ 23,765	\$ 1,020,000	\$ 179,782	\$ 104,000	\$ 104,000
03-6500-910	INTERFUND TRANSFERS IN (OUT)	\$ (226,655)	\$ -	\$ (26,655)	\$ (53,175)	\$ -	\$ -
03-6500-912	DEBT SERVICE TRANSFERS	-	26,655	(51,128)	-	(51,319)	(51,319)
03-6500-913	CAPITAL PURCHASE TRANSFERS	(101,900)	-	(172,300)	(55,676)	(588,225)	(593,225)
TOTAL TRANSFERS		\$ (328,555)	\$ 26,655	\$ (250,083)	\$ (108,851)	\$ (639,544)	\$ (644,544)
EXCESS (DEFICIT)		\$ 191,407	\$ 877,597	\$ 89,917	\$ 292,049	\$ (313,294)	\$ (318,294)
BEGINNING FUND BALANCE		\$ 122,390	\$ 313,797	\$ 1,002,697	\$ 1,191,394	\$ 1,483,443	\$ 1,483,443
ENDING FUND BALANCE		\$ 313,797	\$ 1,191,394	\$ 1,092,614	\$ 1,483,443	\$ 1,170,149	\$ 1,165,149

TOWN OF CORTLAND

WASTEWATER (SEWER SYSTEM)

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
REVENUES						
06-4010	Connection Fees	\$ 89,500	\$ 16,000	\$ 10,000	\$ 21,000	\$ 18,000
06-4011	Service Fees	547,388	556,829	552,000	565,000	560,000
06-4021	Penalties	25,439	28,178	28,000	36,475	31,000
06-4041	Bad Check Charges	13	(15)	25	-	25
06-4051	Permits	70,000	80,500	35,000	98,000	50,000
06-4991	Miscellaneous Revenue	367	-	-	420	200
06-8011	Interest Income	1,595	59,993	50,000	113,825	95,000
06-8300	Grant Revenue - IPRF	5,028	1,746	-	1,746	2,547
06-8801	Lease Income	-	15,526	10,725	34,755	34,800
06-4908	Reimbursements - Sewer Const.					-
TOTAL REVENUES		\$ 739,330	\$ 758,757	\$ 685,750	\$ 871,221	\$ 791,572
PERSONNEL SERVICES						
06-7300-118	Salaries	\$ 77,595	\$ 80,217	\$ 97,500	\$ 82,620	\$ 107,500
06-7300-193	Employer Taxes	5,967	6,110	7,200	6,375	8,000
06-7300-133	Employer Paid Retirement	7,473	7,090	8,650	7,340	9,775
06-7300-131	Employee Health Insurance	9,909	12,190	18,000	11,144	12,000
06-7300-134	Pension Expense	-	8,235	-	8,200	8,500
TOTAL PERSONNEL SERVICES		\$ 100,944	\$ 113,842	\$ 131,350	\$ 115,679	\$ 145,775
CONTRACTUAL SERVICES						
06-7300-211	Legal/Collection Expense	\$ -	\$ 241	\$ 5,000	\$ -	\$ 1,000
06-7300-217	Fines	135	-	-	-	-
06-7300-212	Engineering Expense	147	-	2,500	-	2,500
06-7300-213	Consulting Fees / Billing	17,604	16,049	16,000	17,718	16,550
06-7300-214	Audit	4,600	4,000	4,000	4,275	4,300
06-7300-221	Utilities	107,588	81,442	110,000	122,650	125,000
06-7300-312	Annual Permit Fees	10,500	13,500	11,000	10,500	11,000
06-7300-313	Training	325	1,349	2,000	1,050	3,000
06-7300-345	Wastewater Testing	11,417	15,443	17,500	10,750	18,000
06-7300-511	Insurance Expense	3,839	6,037	4,100	5,578	5,500
TOTAL CONTRACTUAL SERVICES		\$ 156,155	\$ 138,061	\$ 172,100	\$ 172,521	\$ 186,850
COMMODITIES						
06-7300-311	Office Expense	\$ 5,660	\$ 9,087	\$ 6,500	\$ 6,585	\$ 6,500
06-7300-314	Telephone	3,039	3,204	5,000	2,225	5,000
06-7300-198	Uniforms	426	511	1,000	425	1,500
06-7300-371	Fuel	2,994	8,367	2,200	2,145	2,200
06-7300-218	Equipment	39	368	3,000	-	3,000
06-7300-241	Vehicle and Equipment Maint.	6,496	2,682	3,000	3,300	8,000
06-7300-243	System Maintenance	31,778	23,337	40,000	38,175	40,000
06-7300-531	Real Estate Taxes	1,213	-	-	-	-
06-7300-492	IPRF Safety Grant Expense	-	1,189	-	-	2,547
06-7300-591	Miscellaneous Expense	2,223	200	500	100	500
TOTAL COMMODITIES		\$ 53,868	\$ 48,945	\$ 61,200	\$ 52,955	\$ 69,247

TOWN OF CORTLAND

WASTEWATER (SEWER SYSTEM)

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
CAPITAL OUTLAY						
06-7300-611	Debt Service - Principal	\$ -	\$ -	\$ 49,106	\$ 48,175	\$ 48,000
06-7300-621	Debt Service - Interest	13,603	12,673	11,841	11,541	11,000
06-7300-811	Construction		18,666	15,000	85,875	-
06-7300-812	Equipment		8,884	58,500	26,850	40,000
06-7300-826	Facility Plan	9,262	-	-	-	-
06-7300-541	Depreciation	415,116	412,374	-	409,375	-
TOTAL CAPITAL OUTLAY		\$ 437,981	\$ 452,597	\$ 134,447	\$ 581,816	\$ 99,000
06-8101	INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
06-8501	LOAN PROCEEDS	-	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES		\$ 748,948	\$ 753,445	\$ 499,097	\$ 922,971	\$ 500,872
EXCESS (DEFICIT)		\$ 6,547	\$ 5,312	\$ 186,653	\$ (51,750)	\$ 290,700
BEGINNING CASH BALANCE		\$ 2,331,613	\$ 2,321,995	\$ 2,688,401	\$ 2,327,307	\$ 2,275,557
ENDING CASH BALANCE		\$ 2,321,995	\$ 2,327,307	\$ 2,875,054	\$ 2,275,557	\$ 2,566,257

TOWN OF CORTLAND

WATER SYSTEM

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
REVENUES						
07-4011	Water Sales	\$ 518,443	\$ 516,099	\$ 520,000	\$ 560,245	\$ 525,000
07-4010	Connection Fees	87,500	-	-	-	-
07-4021	Penalties	1,676	2,126	1,500	2,683	2,500
07-4041	Bad Check Charges	37	150	25	175	150
07-4051	Permits	77,600	92,300	50,000	100,800	85,000
07-4301	Meter Sales and Access Fees	8,100	3,650	5,000	3,000	5,000
07-8011	Interest Income	874	32,403	25,000	64,700	50,000
07-8801	Lease Income	2,790	3,720	3,720	3,720	3,720
07-4991	Other Income	1,770	2,262	1,500	3,131	2,000
TOTAL REVENUES		\$ 698,790	\$ 652,710	\$ 606,745	\$ 738,454	\$ 673,370
PERSONNEL SERVICES						
07-7400-118	Salaries	\$ 116,742	\$ 120,326	\$ 142,500	\$ 115,325	\$ 158,500
07-7400-193	Employer Taxes	8,950	9,165	17,950	9,457	12,500
07-7400-133	Employer Paid Retirement	11,209	10,635	21,000	11,025	15,000
07-7400-134	Pension Expense	(24,249)	12,351	-	12,350	12,350
07-7400-131	Employee Health Insurance	14,864	18,330	2,700	16,717	16,725
TOTAL PERSONNEL SERVICES		\$ 127,516	\$ 170,807	\$ 184,150	\$ 164,874	\$ 215,075
CONTRACTUAL SERVICES						
07-7400-211	Legal/Collection Expense	\$ -	\$ 2,583	\$ -	\$ -	\$ -
07-7400-212	Engineering Expense	148	-	2,500	-	-
07-7400-213	Consulting Fees/ Billing	27,944	24,074	24,075	22,565	24,800
07-7400-214	Audit	4,400	4,000	4,000	4,275	4,000
07-7400-221	Utilities	79,855	64,396	75,000	70,965	75,000
07-7400-222	Water Processing	97,905	105,636	111,510	112,344	116,510
07-7400-331	Travel and Training	626	885	2,000	1,825	3,000
07-7400-492	IPRF Safety Grant	-	537	-	20	-
07-7400-511	Insurance Expense	11,037	10,763	6,800	10,345	6,800
07-7400-531	Real Estate Taxes	146	-	-	240	240
TOTAL CONTRACTUAL SERVICES		\$ 222,061	\$ 212,874	\$ 225,885	\$ 222,579	\$ 230,350
COMMODITIES						
07-7400-311	Office Expense	\$ 7,915	\$ 10,170	\$ 11,000	\$ 10,735	\$ 12,000
07-7400-314	Telephone	2,905	3,070	5,000	2,361	5,000
07-7400-198	Uniforms	661	479	900	375	900
07-7400-371	Fuel	6,762	6,627	8,000	4,775	8,000
07-7400-241	Vehicle and Equipment Maint.	3,764	4,872	5,000	4,130	8,000
07-7400-243	Water System Maintenance	34,449	22,656	30,000	11,750	30,000
07-7400-341	Meter Purchases and Supplies	13,020	15,281	15,000	10,533	15,000
07-7400-343	Connection Expense	2,600	920	5,000	-	3,500
07-7400-344	Access Supplies	-	1,850	2,000	-	2,000
07-7400-345	Treatment Chemicals/Testing	15,597	18,003	20,000	25,745	25,000
07-7400-346	Tools	1,479	1,191	1,250	600	1,500
07-7400-591	Miscellaneous Expense	257	-	-	-	-
TOTAL COMMODITIES		\$ 89,409	\$ 85,119	\$ 103,150	\$ 71,004	\$ 110,900

TOWN OF CORTLAND

WATER SYSTEM

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
CAPITAL OUTLAY						
07-7400-811	Construction	\$ -	\$ 23,139	\$ 25,000	\$ 5,750	\$ 45,000
07-7400-812	Equipment	9,863	15,217	100,000	36,420	-
07-7400-826	Utility Study	-	-	50,000	-	75,000
07-7400-542	Amortization - ARO	300	300	-	-	-
07-7400-541	Depreciation Expense	319,556	315,913	-	-	-
TOTAL CAPITAL OUTLAY		\$ 329,719	\$ 354,569	\$ 175,000	\$ 42,170	\$ 120,000
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07-7400-910	INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
07-8501	LOAN PROCEEDS	-	-	-	-	-
TOTAL DEPARTMENT EXPENDITURES		\$ 768,705	\$ 823,369	\$ 688,185	\$ 500,627	\$ 676,325
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EXCESS (DEFICIT)		\$ (69,915)	\$ (170,659)	\$ (81,440)	\$ 237,827	\$ (2,955)
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BEGINNING CASH BALANCE		\$ 722,274	\$ 586,674	\$ 758,346	\$ 586,674	\$ 824,501
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ENDING CASH BALANCE		\$ 586,674	\$ 586,674	\$ 676,906	\$ 824,501	\$ 821,546
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	Radium Removal Decommissioning and Disposal Financial Assurance***	-	-	159,720	-	-
ENDING AVAILABLE CASH BALANCE		\$ 586,674	\$ 586,674	\$ 517,186	\$ 824,501	\$ 821,546

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.

Town of Cortland

Approved Restricted Assets Expenditures Included in 2025 Budget

Public Works Department		Cost
McPhillips Park Shade Structure	RAF	14,000
McPhillips Park Parking Area	RAF	305
Public Works Building Expense	RAF	5,000
Total Public Works		\$ 19,305

Engineering Department		Cost
Continuation of Pedestrian Path	RAF 13-8000-350	\$ 39,815
Total Engineering Department		\$ 39,815

Administration		Cost
Town Hall Building Expenses	RAF 13-8000-813	\$ 5,000
Total Administration		\$ 5,000

Wastewater Department		Cost
Utility Study for Town's Future Needs	RAF 13-8000-814	\$ 75,000
Total Wastewater Department		\$ 75,000

Grand Total		\$ 139,120
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TOWN OF CORTLAND

RESTRICTED ASSETS

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
REVENUES						
13-4167	Waste Collection Agreement	\$ 23,145	\$ 10,057	\$ 17,000	\$ 15,242	\$ 17,000
13-4170	Airport Road Farm Rent	3,646	18,229	-	-	-
13-4171	Park Lot Dev Fees - General	2,100	600	1,000	700	1,000
13-4201	Capital Contributions: Public Works Bldg	-	8,074	-	-	-
13-4202	Police Department Facility	-	6,444	-	-	-
13-4203	Emergency Siren	-	185	-	-	-
13-4204	Town Hall Building	-	12,024	-	-	-
13-4205	Sports Complex	-	10,556	-	-	-
13-4206	Capital Equipment	11,967	2,450	18,000	-	-
13-8011	Interest on Investment	801	42,790	35,000	79,500	45,000
TOTAL REVENUES		\$ 41,659	\$ 111,409	\$ 71,000	\$ 95,442	\$ 63,000
EXPENDITURES						
13-8000-813	Town Hall	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
13-8000-824	McPhillips Park	-	-	14,305	-	14,305
13-8000-833	Public Works/Police Facility	-	-	5,000	-	5,000
13-8000-814	Water Utility Study	-	-	50,000	-	75,000
13-8000-350	Road Improvements/Pedestrian Path	-	-	35,000	-	39,815
13-8000-352	Administrative Fund	2,400	14,655	-	-	-
13-8000-354	Punch List Follow Up Items	-	2,000	-	-	-
13-8000-815	Splash Pad - Neuman Homes	-	-	79,851	-	-
13-8000-839	Airport Road Property Taxes	20,693	9,826	-	-	-
13-8000-840	Airport Road Utilities	206	230	-	-	-
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 23,299	\$ 26,711	\$ 189,156	\$ -	\$ 139,120
13-8000-908	Transfer to/from General Fund	\$ 37,955	\$ -	\$ -	\$ -	\$ -
13-8101	Transfers from Other Funds	-	26,655	-	53,175	-
TOTAL EXPENDITURES AND TRANSFERS		\$ 37,955	\$ 26,655	\$ 189,156	\$ 53,175	\$ 139,120
BEGINNING CASH BALANCE		\$ 593,180	\$ 611,540	\$ 676,985	\$ 696,238	\$ 791,680
ENDING CASH BALANCE		\$ 611,540	\$ 696,238	\$ 558,829	\$ 791,680	\$ 715,559
RESERVED FUNDS - DUE TO OTHERS						
ENDING AVAILABLE CASH BALANCE		\$ 611,540	\$ 696,238	\$ 558,829	\$ 791,680	\$ 715,559

TOWN OF CORTLAND

Parade & Festival Fund

BUDGET AMENDMENT FY 2025 BUDGET

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
REVENUES						
09-4961	Donations	\$ 4,884	\$ 7,050	\$ 5,000	\$ -	\$ -
09-4972	Festival Receipts	20,850	13,788	17,500	-	-
09-8011	Interest on Investment	6	83	60	-	-
TOTAL REVENUES		\$ 25,740	\$ 20,921	\$ 22,560	\$ -	\$ -
CONTRACTUAL SERVICES						
09-7700-218	Contracted Groups/Events/Labor	\$ 17,682	\$ 21,725	\$ 20,000	\$ 6,566	\$ -
09-7700-241	Rentals	4,768	3,733	4,500	-	-
TOTAL CONTRACTUAL SERVICES		\$ 22,450	\$ 25,458	\$ 24,500	\$ 6,566	\$ -
COMMODITIES						
09-7700-312	Supplies	\$ 4,816	\$ 4,691	\$ 4,500	\$ -	\$ -
09-7700-313	Postage	-	-	100	-	-
09-7700-315	Copies, Printing & Advertising	1,998	1,567	1,500	-	-
09-7700-571	Prizes & Awards	210	644	750	-	-
09-7700-591	Miscellaneous Expenses	116	500	500	-	-
TOTAL COMMODITIES		\$ 7,140	\$ 7,402	\$ 7,350	\$ -	\$ -
Wastewater Department		\$ 29,590	\$ 32,860	\$ 31,850	\$ 6,566	\$ -
09-8192	Fest/Parade Transfer from GF	10,000	10,000	20,000	20,000	-
BEGINNING CASH BALANCE		\$ 845	\$ 6,995	\$ 4,976	\$ 5,056	\$ -
ENDING CASH BALANCE		\$ 6,995	\$ 5,056	\$ 15,686	\$ 18,490	\$ -

TOWN OF CORTLAND

TIF**BUDGET AMENDMENT FY 2025 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
REVENUES						
14-8011	Interest on Investment	\$ 424	\$ 17,776	\$ 15,000	\$ 42,930	\$ 25,000
14-8010	Property Taxes	274,211	319,518	355,000	480,610	485,000
TOTAL REVENUES		\$ 274,635	\$ 337,294	\$ 370,000	\$ 523,540	\$ 510,000
TIF EXPENSES						
14-6600-211	Legal Expense	\$ -	\$ 23,588	\$ -	\$ -	\$ -
14-6600-212	Administrative Expense	-	106,460	-	9,500	9,500
14-6600-591	TIF Expenses - FY25 Phase 1 construction/Old School Building	122,382	-	427,000	191,631	500,000
TOTAL TIF EXPENDITURES		\$ 122,382	\$ 130,048	\$ 427,000	\$ 201,131	\$ 509,500
TOTAL EXPENDITURES		\$ 122,382	\$ 130,048	\$ 427,000	\$ 201,131	\$ 509,500
BEGINNING CASH BALANCE		\$ 246,793	\$ 399,046	\$ 602,563	\$ 606,292	\$ 928,701
ENDING CASH BALANCE		\$ 399,046	\$ 606,292	\$ 545,563	\$ 928,701	\$ 929,201

CORTLAND PUBLIC LIBRARY

LIBRARY**BUDGET AMENDMENT FY 2025 BUDGET**

DESCRIPTION	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 BUDGETED	FYE 2024 PROJECTED	FYE 2025 APPROVED
BEGINNING CASH ON HAND	\$ 62,348	\$ 87,592	\$ 178,814	\$ 162,559	\$ 164,171
INCOME					
Property Taxes	\$ 244,392	\$ 253,130	\$ 265,325	\$ 264,199	\$ 282,608
Donations	17,850	88,885	-	2,263	-
Per Capita Grant	6,298	10,487	6,487	6,487	6,487
Other Revenue	4,808	2,065	1,700	5,045	3,000
Interest Income	47	156	-	447	-
TOTAL FUND AVAILABLE	\$ 273,395	\$ 354,723	\$ 273,512	\$ 278,441	\$ 292,095
EXPENSES					
Salaries & Wages	\$ 158,456	\$ -	\$ 175,000	\$ 180,838	\$ 185,000
IMRF	9,844		10,500	9,879	11,000
Health Insurance	5,447		7,500	5,000	-
Payroll Tax	10,079		13,000	14,174	15,000
Audit	1,362		2,000	2,000	2,000
Professional Fees	554		200	-	200
Utilities	645		4,000	5,902	6,000
Maintenance & OP	5,539		500	450	500
Office Expense	22,800		25,000	23,313	25,000
Circulation Materials	22,800		27,000	16,649	25,000
Insurance	4,631		5,000	6,482	7,000
Miscellaneous Expense	363		200	-	200
Capital Outlay	4,631		1,000	-	1,000
Working Cash	1,000		-	-	-
Emergency Fund	-		1,000	-	1,000
Programs	-		5,500	11,674	12,000
Workman's Comp	-	-	-	468	1,000
		279,756			
TOTAL EXPENSES	\$ 248,151	\$ 279,756	\$ 277,400	\$ 276,829	\$ 291,900
ENDING CASH ON HAND	\$ 87,592	\$ 162,559	\$ 174,926	\$ 164,171	\$ 164,366