



Town of Cortland

Board of Trustees Town Board Meeting

Town Hall, 59 S. Somonauk Road Cortland, IL 60112

September 23, 2024 at 7:00 PM

AGENDA

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

APPROVAL OF AGENDA

PUBLIC WISHING TO SPEAK

PRESENTATION

1. Presentation of the FY24 Final Audit Report

CONSENT AGENDA

2. Approve Town Board Minutes of August 26, 2024; Approve updated Expenditure Report of July 2024 and Accept the Treasurer's Report of July 2024

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

3. Consider a motion to RATIFY the Mayor's execution of Town of Cortland Public Safety and Emergency Initiative: FY25 Organized Retail Crime Prevention Grant via the Office of the Illinois Attorney General *(This grant would facilitate the purchase and installation of three license plate readers in the Town of Cortland for a two-year period.)*
4. Consider a motion for APPROVAL of Master Services Agreement with Flock Group, Inc. regarding software and hardware services for automatic license plate readers, authorizing the Mayor to execute the proposed agreement
5. Consider a motion for APPROVAL of the rental agreement from Atlas Bobcat for the rental of a Bobcat L85/L95 loader for winter operations. Rental expense to be paid from 01-6100-245 (Equipment Rental); Rental length will be 4-5 months.
6. Consider a motion to waive the bidding policy and APPROVE the purchase of Flexi-Safe material for the Suppeland Park tot lot in the amount of \$22,660; funds for this purchase would be paid from Restricted Assets 13-2411 Storm Sewer Escrow, Neuman Homes Inc. *(This project is to upgrade the base of play area in the tot lot)*
7. Consider of a motion to APPROVE An Ordinance Authorizing the Sale of Surplus Personal Property, Entertainment Stages, Owned by the Town of Cortland, DeKalb County, IL *(65 ILCS 5/11-76-4 Whenever a city or village incorporated under any general or special law, other than a city or village of 500,000 or more population owns any personal property which in the opinion of a simple majority of the corporate authorities then holding office, is no longer necessary or useful to, or for the best interest of the city or village, such a majority of the corporate authorities then holding office, at any regular meeting or at any special meeting called for that purpose, by ordinance may authorize the sale of that personal property in such manner as they may designate, with or without advertising the sale.)*
8. Consider a motion to APPROVE the Fulton Siren Services 2024 Outdoor Warning Siren System Annual Maintenance Contract

9. Consideration of APPROVAL of a proposal for purchase of National Weather Service Activation controller equipment. (There is no line item in the FY25 budget for this purchase)

Fulton Siren Services

Braniff Communications, Inc

10. Consider a motion to APPROVE a Resolution Approving the Plat for the PENELOPE ALMADY SUBDIVISION - UNIT 8 WITHIN CHESTNUT GROVE -UNIT 1 SUBDIVISION (*Resubdivision LOT 17 Chestnut Grove Subdivision Unit 1. This is the final step in the process for fee simple units,*)

PARKS ADVISORY COMMITTEE REPORT

DEPARTMENT HEAD REPORTS

11. August 2024 Reports for Public Works, Permits and Police Department

COMMENTS

MAYOR'S REPORT

12. Cancel October 15, 2024 Town Board Meeting

ADJOURNMENT

TOWN OF CORTLAND, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended April 30, 2024



SIKICH.COM

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the Board of Trustees
Town of Cortland, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Cortland, Illinois (the Town) as of and for the year ended April 30, 2024 and the related notes to financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Cortland, Illinois, as of April 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises supplemental data but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Sikich CPA LLC

Naperville, Illinois
September 9, 2024

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

TOWN OF CORTLAND, ILLINOIS

Management's Discussion and Analysis April 30, 2024

Our discussion and analysis of the Town of Cortland's financial performance provides an overview of the Town's financial activities for the fiscal year ended April 30, 2024. Please read it in conjunction with the Town's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

- The Town's net position increased from \$36,031,825 to \$36,903,810, an increase of \$871,985 or 2.42%.
- During the year, government-wide revenues totaled \$5,590,296, while government-wide expenses totaled \$4,718,311 resulting in an increase of net position of \$871,985.
- Total fund balances for the governmental funds were \$4,442,171 at April 30, 2024 compared to \$3,668,781 in the prior year, an increase of \$773,390.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 4 - 6) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements begin on page 7. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operation in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Town's finances, in a manner like a private-sector business. The government-wide financial statements can be found on pages 4 - 6 of this report.

The Statement of Net Position reports information on all the Town's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Town's property tax base and the condition of the Town's roads, is needed to assess the overall health of the Town.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

TOWN OF CORTLAND, ILLINOIS**Management's Discussion and Analysis
April 30, 2024**

Government-Wide Financial Statements – Continued

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both government-wide financial statements report functions of the Town that are principally supported by taxes and charges for services revenues (governmental activities) from other functions that are intended to recover all or a sizable portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include general government, public safety and highways and streets. The business-type activities of the Town include water and sewer.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Town maintains six individual governmental funds, General Fund, Motor Fuel Tax Fund, Tax Increment Financing Fund, Capital Improvement Fund, Special Service Area #1 Fund, and Special Service Area #9-10 Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Improvements Fund and Tax Increment Financing Fund, all of which are considered major funds. Data from the other remaining governmental funds is presented in aggregate on the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances.

TOWN OF CORTLAND, ILLINOIS

Management's Discussion and Analysis April 30, 2024

Governmental Funds – Continued

The Town adopts an annual budget for the General Fund, Capital Improvements Fund, Motor Fuel Tax Fund, and Tax Increment Financing Fund. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 7 - 10 of this report.

Proprietary Funds

The Town maintains one type of proprietary fund, enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town utilizes enterprise funds to account for its water and sewer operations.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Fund and Sewer Fund, which are major funds of the Town.

The basic proprietary fund financial statements can be found on pages 11 - 14 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds. The Town has three fiduciary funds: Special Service Area #1 Fund, Special Service Area #4-8 Fund, and Special Service Area #9-10. The basic fiduciary fund financial statements can be found on pages 15 and 16 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes for the financial statements can be found on pages 17 - 38 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town's proportionate share of the net pension liability and employer contributions for the Illinois Municipal Retirement Fund (IMRF) and budgetary comparison schedule for the General Fund. Required supplementary information can be found on pages 39 - 42 of this report. The combining and individual fund statements and schedules can be found immediately after the required supplementary information, on pages 43 - 58 of this report.

**Management’s Discussion and Analysis
April 30, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government’s financial position. The following tables show that in the case of the Town, assets/deferred outflows of resources exceeded liabilities/deferred inflows of resources by \$36.9 million.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and Other Assets	\$ 6,335,958	5,542,643	4,296,953	279,738	10,632,911	5,822,381
Capital Assets	11,792,488	11,851,045	17,538,439	18,148,866	29,330,927	29,999,911
Total Assets	18,128,446	17,393,688	21,835,392	18,428,604	39,963,838	35,822,292
Deferred Outflow of Resources	334,480	478,813	96,643	126,311	431,123	605,124
Total Assets & Deferred Outflow:	18,462,926	17,872,501	21,932,035	18,554,915	40,394,961	36,427,416
Long-Term Debt	878,447	1,046,900	709,523	787,871	1,587,970	1,834,771
Other Liabilities	1,005,924	1,039,024	67,217	65,686	1,073,141	1,104,710
Total Liabilities	1,884,371	2,085,924	776,740	853,557	2,661,111	2,939,481
Deferred Inflows of Resources	828,548	784,117	1,492	2,290	830,040	786,407
Total Liab. & Deferred Inflows	2,712,919	2,870,041	778,232	855,847	3,491,151	3,725,888
Net Position						
Net Investment in						
Capital Assets	11,493,111	11,510,228	16,961,911	17,523,232	28,455,022	29,033,460
Restricted	2,504,365	2,029,053	135,600	135,600	2,639,965	2,164,653
Unrestricted (Deficit)	1,752,531	1,463,179	4,056,292	3,370,533	5,808,823	4,833,712
Total Net Position	15,750,007	15,002,460	21,153,803	21,029,365	36,903,810	36,031,825

By far the largest portion of the Town’s net position or 77.1% reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion or 7.15% of the Town’s net position represents resources that are subject to external restrictions on how they may be used. The remaining 15.74% represents an unrestricted net position and may be used to meet the government’s ongoing obligations to citizens and creditors.

**Management’s Discussion and Analysis
April 30, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

	Changes in Net Position					
	Governmental		Business-Type		Total	
	Activities	Activities	Activities	Activities	2024	2023
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues						
Charges for Services	\$ 140,140	127,476	1,334,475	1,249,378	1,474,615	1,376,854
Operating Grants/Contrib.	391,719	206,280	100,000	1,746	491,719	208,026
Capital Grants/Contrib.	51,624	86,635	-	-	51,624	86,635
General Revenues						
Property Taxes	773,128	742,919	-	-	773,128	742,919
Utility Taxes	157,087	178,681	-	-	157,087	178,681
Replacement Taxes	2,990	4,136	-	-	2,990	4,136
Sales and Use Taxes	781,225	735,890	-	-	781,225	735,890
Income Taxes	720,016	710,621	-	-	720,016	710,621
Other Taxes	548,716	34,381	-	-	548,716	34,381
Interest Income	268,620	125,378	194,953	92,398	463,573	217,776
Miscellaneous / Other	32,679	710,165	92,924	67,947	125,603	778,112
Gain on Sale of Capital	-	428,259	-	-	-	428,259
Total Revenues	3,867,944	4,090,821	1,722,352	1,411,469	5,590,296	5,502,290
Expenses						
General Government	843,462	880,637	-	-	843,462	880,637
Public Safety	935,552	1,125,156	-	-	935,552	1,125,156
Highways and Streets	918,184	782,581	-	-	918,184	782,581
Building	201,500	203,604	-	-	201,500	203,604
Economic Development	208,042	-	-	-	208,042	-
Interest on Long-Term Debt	13,657	13,344	-	-	13,657	13,344
Water	-	-	807,378	823,374	807,378	823,374
Sewer	-	-	790,536	753,445	790,536	753,445
Total Expenses	3,120,397	3,005,322	1,597,914	1,576,819	4,718,311	4,582,141
Change in Net Position	747,547	1,085,499	124,438	(165,350)	871,985	920,149
Net Position - Beginning	15,002,460	13,916,961	21,029,365	21,194,715	36,031,825	35,111,676
Net Position - Ending	15,750,007	15,002,460	21,153,803	21,029,365	36,903,810	36,031,825

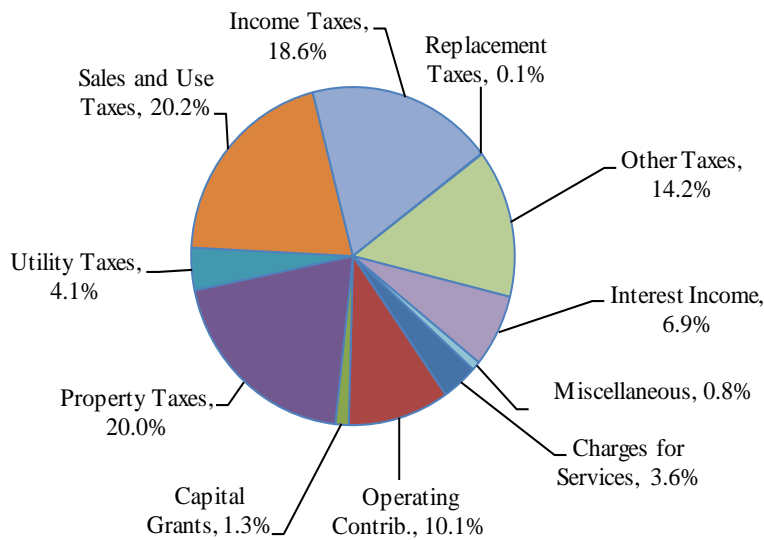
The Town’s net position increased by \$871,985. Government-wide revenues totaled \$5,590,296, while government-wide expenses totaled \$4,718,311.

Management’s Discussion and Analysis
April 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

The following table graphically depicts the major revenue sources of the Town. It depicts very clearly the reliance of property taxes and sales and use taxes to fund governmental activities.

Revenues by Source - Governmental Activities

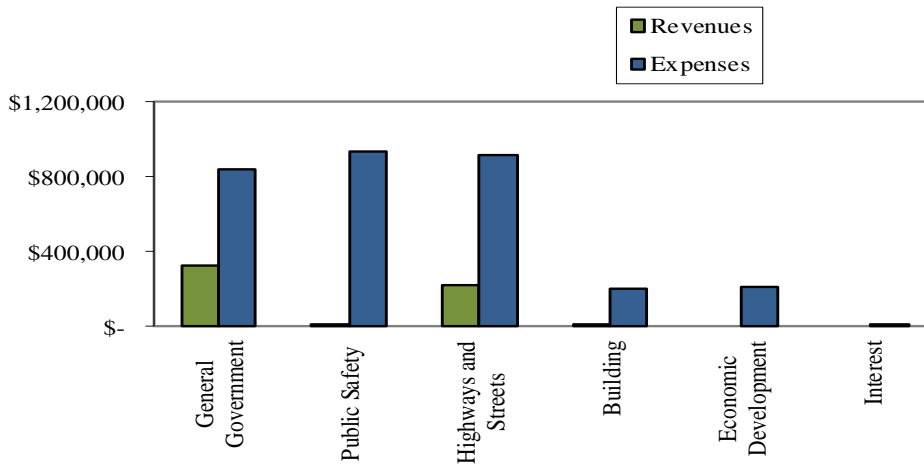


**Management’s Discussion and Analysis
April 30, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

The following Expenses and Program Revenues Table identifies those governmental functions where program expenses exceed revenues. The general government, public safety and highways and streets functions charge user fees for services provided. The user fees charged do not cover the expenses, which furthermore signifies the Town’s reliance on general revenues such as property and sales tax.

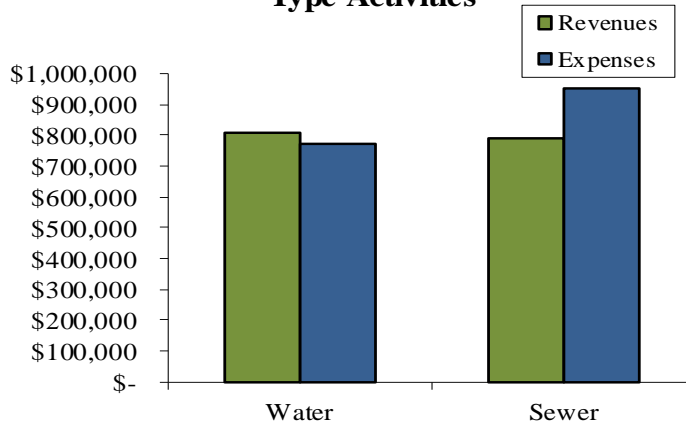
Expenses and Program Revenues - Governmental Activities



Business-Type Activities

Revenues for business-type activities totaled \$1,722,352, while expenses totaled \$1,597,914 resulting in a increase to business-type net position of \$124,438. Water and sewer expenses increased 5.0 percent when compared to the prior year. The increase in revenue is attributable to the increase in investment income as well as an increase in permit revenue.

Expenses and Program Revenues - Business-Type Activities



The above graph compares program revenues to expenses for water and sewer operations. The graph shows that revenues for the water operations exceeded the water operations expenses by a small margin.

TOWN OF CORTLAND, ILLINOIS**Management's Discussion and Analysis
April 30, 2024**

Business-Type Activities – Continued

The sewer operations expenses exceeded the revenue collected in fiscal year 2024. The Town plans to do a water and sewer study in 2025 to evaluate the water and sewer rates.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$4,442,171. The prior years combined ending fund balances totaled \$3,668,781.

In the current year, governmental fund balances increased by \$773,390 or 21.1 percent. The General Fund reported an increase of \$135,657. The Capital Improvements Fund reported an increase of 355,113. The Tax Increment Financing Fund reported an increase of \$319,919. The Nonmajor governmental funds reported a decrease of \$37,299.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund actual revenues were higher than budgeted revenues. Actual revenues for the current year were \$2,424,337 compared to budgeted revenues of \$2,306,660.

The General Fund actual expenditures were less than budgeted expenditures. Actual expenditures totaled \$2,397,531, while budgeted expenditures totaled \$2,652,824.

**Management’s Discussion and Analysis
April 30, 2024**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town’s investment in capital assets for its governmental and business-type activities as of April 30, 2024, was \$29,330,927 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, vehicles and equipment, and infrastructure.

The total decrease in the Town’s investment in capital assets for the current fiscal year was \$668,984. The depreciation expense charged for the year was \$955,563. Vehicles and equipment assets increased \$286,579 due to the equipment purchased for the Suppeland Park Splash pad and a purchase of a Vermeer woodchipper.

	Capital Assets - Net of Depreciation					
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 6,203,874	6,203,874	1,156,775	1,156,775	7,360,649	7,360,649
Building and Improvements	867,672	897,254	-	-	867,672	897,254
Vehicles and Equipment	318,567	221,584	192,537	102,030	511,104	323,614
Infrastructure	4,402,375	4,528,333	16,189,127	16,890,061	20,591,502	21,418,394
Total	11,792,488	11,851,045	17,538,439	18,148,866	29,330,927	29,999,911

Additional information on the Town’s capital assets can be found in Note 4 on pages 26 - 27 of this report.

Management’s Discussion and Analysis
April 30, 2024

CAPITAL ASSETS AND DEBT ADMINISTRATION – Continued

Debt Administration

As of April 30, 2024, the Town had a total long-term debt outstanding of \$1,587,970. This long-term debt is made up of governmental activities and business-type activities outstanding debt of \$878,447 and \$709,523, respectively. The previous year had a total long-term debt outstanding of \$1,834,765. The prior year’s total outstanding debt for governmental activities was \$1,046,897 and business-type activities was \$787,871. As of April 30, 2024, the decrease in long-term debt is the result of a decrease in net pension liability. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding					
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Loans Payable	\$ -	-	-	-	-	-
Notes Payable	299,377	340,814	-	-	299,377	340,814
Compensated Absences	73,524	57,005	-	-	73,524	57,005
Net Pension Liability	505,546	649,078	102,995	132,237	608,541	781,315
Asset Retirement Obligation	-	-	30,000	30,000	30,000	30,000
IEPA Loans Payable	-	-	576,528	625,634	576,528	625,634
Total	878,447	1,046,897	709,523	787,871	1,587,970	1,834,768

Additional information on the Town’s long-term debt can be found in Note 5 of this report.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET AND RATES

The Town’s elected and appointed officials considered many factors when setting the fiscal-year budget, including tax rates, and fees that will be charged for its various activities. One of those factors is the economy. The Town is faced with a similar economic environment like many of the other local municipalities are faced with, including inflation and unemployment rates.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Town of Cortland, 59 South Somonauk Road, PO Box 519, Cortland, Illinois 60112-0519.

BASIC FINANCIAL STATEMENTS

TOWN OF CORTLAND, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 5,243,096	\$ 4,001,286	\$ 9,244,382
Receivables (net, where applicable, of allowances for uncollectible)			
Property taxes	821,218	-	821,218
Accounts	5,198	292,921	298,119
Due from other governments	219,619	-	219,619
Prepaid items	46,827	2,746	49,573
Capital assets			
Not depreciated	6,203,874	1,156,775	7,360,649
Depreciated (net of accumulated depreciation)	5,588,614	16,381,664	21,970,278
Total assets	18,128,446	21,835,392	39,963,838
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	334,480	68,143	402,623
Asset retirement obligation	-	28,500	28,500
Total deferred outflows of resources	334,480	96,643	431,123
Total assets and deferred outflows of resources	18,462,926	21,932,035	40,394,961
LIABILITIES			
Customer deposits	917,340	800	918,140
Accounts payable	56,717	33,866	90,583
Accrued payroll	28,857	2,509	31,366
Accrued interest	3,010	1,079	4,089
Unearned revenue	-	28,963	28,963
Long-term liabilities			
Due within one year	57,074	50,058	107,132
Due in more than one year	821,373	659,465	1,480,838
Total liabilities	1,884,371	776,740	2,661,111
DEFERRED INFLOWS OF RESOURCES			
Pension related items	7,330	1,492	8,822
Property taxes	821,218	-	821,218
Total deferred inflows of resources	828,548	1,492	830,040
Total liabilities and deferred inflows of resources	2,712,919	778,232	3,491,151
NET POSITION			
Net investment in capital assets	11,493,111	16,961,911	28,455,022
Restricted			
Parks	13,962	-	13,962
Capital improvements	835,504	-	835,504
Special service areas	23,637	-	23,637
Debt service	52,043	-	52,043
Highways and streets	654,660	-	654,660
Economic development	924,559	-	924,559
Radium removal	-	135,600	135,600
Unrestricted	1,752,531	4,056,292	5,808,823
TOTAL NET POSITION	\$ 15,750,007	\$ 21,153,803	\$ 36,903,810

See accompanying notes to financial statements.

TOWN OF CORTLAND, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2024

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 843,462	\$ 126,664	\$ 179,360	\$ 16,022
Public safety	935,552	9,376	-	8,701
Highways and streets	918,184	4,100	212,359	24,451
Building	201,500	-	-	2,450
Economic development	208,042	-	-	-
Interest	13,657	-	-	-
Total governmental activities	<u>3,120,397</u>	<u>140,140</u>	<u>391,719</u>	<u>51,624</u>
Business-Type Activities				
Water	807,378	670,638	-	-
Sewer	790,536	663,837	100,000	-
Total business-type activities	<u>1,597,914</u>	<u>1,334,475</u>	<u>100,000</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 4,718,311</u>	<u>\$ 1,474,615</u>	<u>\$ 491,719</u>	<u>\$ 51,624</u>

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (521,416)	\$ -	\$ (521,416)
	(917,475)	-	(917,475)
	(677,274)	-	(677,274)
	(199,050)	-	(199,050)
	(208,042)	-	(208,042)
	(13,657)	-	(13,657)
	<u>(2,536,914)</u>	<u>-</u>	<u>(2,536,914)</u>
	-	(136,740)	(136,740)
	-	(26,699)	(26,699)
	-	(163,439)	(163,439)
	<u>(2,536,914)</u>	<u>(163,439)</u>	<u>(2,700,353)</u>
General Revenues			
Taxes			
Property taxes	773,128	-	773,128
Utility taxes	157,087	-	157,087
Replacement taxes	2,990	-	2,990
Other taxes	68,105	-	68,105
Intergovernmental			
Sales and use taxes	781,225	-	781,225
Income taxes	720,016	-	720,016
Other	480,611	-	480,611
Investment income	268,620	194,953	463,573
Miscellaneous	32,679	92,924	125,603
Total	<u>3,284,461</u>	<u>287,877</u>	<u>3,572,338</u>
CHANGE IN NET POSITION	747,547	124,438	871,985
NET POSITION, MAY 1	<u>15,002,460</u>	<u>21,029,365</u>	<u>36,031,825</u>
NET POSITION, APRIL 30	<u>\$ 15,750,007</u>	<u>\$ 21,153,803</u>	<u>\$ 36,903,810</u>

See accompanying notes to financial statements.

TOWN OF CORTLAND, ILLINOIS

Item 1.

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2024

	General	Capital Improvements	Tax Increment Financing	Nonmajor Governmental Funds	Total
ASSETS					
Cash and cash equivalents	\$ 2,347,442	\$ 1,308,616	\$ 924,559	\$ 662,479	\$ 5,243,096
Receivables (net, where applicable, of allowances for uncollectibles)					
Property taxes	821,218	-	-	-	821,218
Accounts	5,198	-	-	-	5,198
Due from other governments	125,717	78,084	-	15,818	219,619
Prepaid items	46,827	-	-	-	46,827
TOTAL ASSETS	\$ 3,346,402	\$ 1,386,700	\$ 924,559	\$ 678,297	\$ 6,335,958
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Customer deposits	\$ 917,340	\$ -	\$ -	\$ -	\$ 917,340
Accounts payable	52,691	4,026	-	-	56,717
Accrued payroll	28,857	-	-	-	28,857
Total liabilities	998,888	4,026	-	-	1,002,914
DEFERRED INFLOWS OF RESOURCES					
Property taxes	821,218	-	-	-	821,218
Unavailable state taxes	46,729	22,926	-	-	69,655
Total deferred inflows of resources	867,947	22,926	-	-	890,873
FUND BALANCES					
Nonspendable - prepaid items					
Prepaid items	46,827	-	-	-	46,827
Restricted					
Parks	13,962	-	-	-	13,962
Capital improvements	835,504	-	-	-	835,504
Special service areas	-	-	-	23,637	23,637
Debt service	52,043	-	-	-	52,043
Highways and streets	-	-	-	654,660	654,660
Economic development	-	-	924,559	-	924,559
Unrestricted					
Assigned for capital improvements	-	1,359,748	-	-	1,359,748
Unassigned	531,231	-	-	-	531,231
Total fund balances	1,479,567	1,359,748	924,559	678,297	4,442,171
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,346,402	\$ 1,386,700	\$ 924,559	\$ 678,297	\$ 6,335,958

See accompanying notes to financial statements.

TOWN OF CORTLAND, ILLINOIS

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

April 30, 2024

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 4,442,171
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	11,792,488
Certain revenues that are deferred in governmental funds are recognized as revenue in the governmental activities	69,655
Deferred outflows of resources related to the Town's participation in IMRF are not financial resources and, therefore, are not reported in the governmental funds	334,480
Deferred inflows of resources related to the Town's participation in IMRF are not financial resources and, therefore, are not reported in the governmental funds	(7,330)
Some liabilities reported in the governmental activities do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds	
Net pension liability	(505,546)
Compensated absences	(73,524)
Notes payable	(299,377)
Accrued interest payable	<u>(3,010)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 15,750,007</u></u>

TOWN OF CORTLAND, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended April 30, 2024

	General	Capital Improvements	Tax Increment Financing	Nonmajor Governmental Funds	Total
REVENUES					
Taxes	\$ 783,184	\$ 432,196	\$ 480,611	\$ -	\$ 1,695,991
Intergovernmental	1,327,975	153,466	-	193,159	1,674,600
Charges for services	29,131	-	-	-	29,131
Licenses and permits	75,816	-	-	-	75,816
Fines and forfeitures	9,376	-	-	-	9,376
Investment income	120,084	62,043	47,350	39,143	268,620
Miscellaneous	78,771	-	-	31,350	110,121
Total revenues	2,424,337	647,705	527,961	263,652	3,863,655
EXPENDITURES					
Current					
General government	547,668	-	-	32,021	579,689
Public safety	914,489	-	-	-	914,489
Highways and streets	573,230	-	-	268,930	842,160
Building	201,859	-	-	-	201,859
Economic development	-	-	208,042	-	208,042
Capital outlay	104,794	183,741	-	-	288,535
Debt service					
Principal	41,440	-	-	-	41,440
Interest and fiscal charges	14,051	-	-	-	14,051
Total expenditures	2,397,531	183,741	208,042	300,951	3,090,265
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,806	463,964	319,919	(37,299)	773,390
OTHER FINANCING SOURCES (USES)					
Transfers in	108,851	-	-	-	108,851
Transfers (out)	-	(108,851)	-	-	(108,851)
Total other financing sources (uses)	108,851	(108,851)	-	-	-
NET CHANGE IN FUND BALANCES	135,657	355,113	319,919	(37,299)	773,390
FUND BALANCES, MAY 1	1,343,910	1,004,635	604,640	715,596	3,668,781
FUND BALANCES, APRIL 30	\$ 1,479,567	\$ 1,359,748	\$ 924,559	\$ 678,297	\$ 4,442,171

TOWN OF CORTLAND, ILLINOIS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended April 30, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 773,390
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	163,292
Depreciation on capital assets is reported as an expense in the statement of activities	(221,849)
Certain revenue recognition is different on the full accrual basis than on the modified accrual basis	4,289
The change in deferred outflows is reported as an expense on the statement of activities	(144,333)
The change in deferred inflows is reported as an expense on the statement of activities	3,911
The change in the net pension liability is reported as an expense on the statement of activities	143,532
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	41,440
The change in accrued interest payable is reported as interest expense on the statement of activities	394
The change in compensated absences payable is shown as an expense on the statement of activities	<u>(16,519)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 747,547</u></u>

TOWN OF CORTLAND, ILLINOIS

Item 1.

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

April 30, 2024

	Water	Sewer	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,299,535	\$ 2,701,751	\$ 4,001,286
Receivables (net, where applicable, of allowances for uncollectibles)			
Accounts	139,525	153,396	292,921
Prepaid items	1,688	1,058	2,746
Total current assets	1,440,748	2,856,205	4,296,953
NONCURRENT ASSETS			
Capital assets			
Nondepreciable	20,000	1,136,775	1,156,775
Depreciable	13,213,527	17,749,658	30,963,185
Accumulated depreciation	(6,308,058)	(8,273,463)	(14,581,521)
Total noncurrent assets	6,925,469	10,612,970	17,538,439
Total assets	8,366,217	13,469,175	21,835,392
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	40,886	27,257	68,143
Asset retirement obligation	28,500	-	28,500
Total deferred outflows of resources	69,386	27,257	96,643
Total assets and deferred outflows of resources	8,435,603	13,496,432	21,932,035
CURRENT LIABILITIES			
Accounts payable	13,816	20,050	33,866
Accrued payroll	1,737	772	2,509
Accrued interest	-	1,079	1,079
Unearned revenue	-	28,963	28,963
Customer deposits	800	-	800
IEPA loan payable	-	50,058	50,058
Total current liabilities	16,353	100,922	117,275
NONCURRENT LIABILITIES			
IEPA loan payable, net of current portion	-	526,470	526,470
Net pension liability	61,797	41,198	102,995
Asset retirement obligation	30,000	-	30,000
Total noncurrent liabilities	91,797	567,668	659,465
Total liabilities	108,150	668,590	776,740
DEFERRED INFLOWS OF RESOURCES			
Pension related items	896	596	1,492
Total liabilities and deferred inflows of resources	109,046	669,186	778,232
NET POSITION			
Net investment in capital assets	6,925,469	10,036,442	16,961,911
Restricted for radium removal	135,600	-	135,600
Unrestricted	1,265,488	2,790,804	4,056,292
TOTAL NET POSITION	\$ 8,326,557	\$ 12,827,246	\$ 21,153,803

See accompanying notes to financial statements.

TOWN OF CORTLAND, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the Year Ended April 30, 2024

	Water	Sewer	Total
OPERATING REVENUES			
Charges for services			
Customer charges	\$ 566,338	\$ 565,837	\$ 1,132,175
Permits and hook up fees	104,300	98,000	202,300
Miscellaneous	8,498	29,133	37,631
Total operating revenues	679,136	692,970	1,372,106
OPERATING EXPENSES			
Operations	487,600	364,539	852,139
Depreciation and amortization	319,778	414,236	734,014
Total operating expenses	807,378	778,775	1,586,153
OPERATING INCOME (LOSS)	(128,242)	(85,805)	(214,047)
NON-OPERATING REVENUES (EXPENSES)			
Grant revenue	-	100,000	100,000
Lease income	-	34,293	34,293
Connection fees	-	21,000	21,000
Investment income	65,852	129,101	194,953
Interest expense	-	(11,761)	(11,761)
Total non-operating revenues (expenses)	65,852	272,633	338,485
CHANGE IN NET POSITION	(62,390)	186,828	124,438
NET POSITION, MAY 1	8,388,947	12,640,418	21,029,365
NET POSITION, APRIL 30	\$ 8,326,557	\$ 12,827,246	\$ 21,153,803

TOWN OF CORTLAND, ILLINOIS

Item 1.

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended April 30, 2024

	Water	Sewer	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 669,563	\$ 688,072	\$ 1,357,635
Payments to employees	(159,145)	(114,413)	(273,558)
Payments to suppliers	(331,564)	(247,534)	(579,098)
Net cash from operating activities	178,854	326,125	504,979
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental	-	100,000	100,000
Lease income	-	34,293	34,293
Connection fees	-	21,000	21,000
Net cash from noncapital financing activities	-	155,293	155,293
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	65,852	129,101	194,953
Net cash from investing activities	65,852	129,101	194,953
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	(37,416)	(85,871)	(123,287)
Principal paid on long-term debt	-	(49,106)	(49,106)
Interest paid on long-term debt	-	(11,843)	(11,843)
Net cash from capital and related financing activities	(37,416)	(146,820)	(184,236)
NET INCREASE IN CASH AND CASH EQUIVALENTS	207,290	463,699	670,989
CASH AND CASH EQUIVALENTS, MAY 1	1,092,245	2,238,052	3,330,297
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 1,299,535	\$ 2,701,751	\$ 4,001,286

(This statement is continued on the following page.)

TOWN OF CORTLAND, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended April 30, 2024

	Water	Sewer	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (128,242)	\$ (85,805)	\$ (214,047)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation and amortization	319,778	414,236	734,014
Changes in assets and liabilities			
Receivables	(9,573)	(5,361)	(14,934)
Prepaid items	(630)	(365)	(995)
Deferred outflows	17,621	11,747	29,368
Accounts payable	(1,637)	3,907	2,270
Accrued payroll	(440)	(680)	(1,120)
Deferred revenue	-	463	463
Net pension liability	(17,545)	(11,697)	(29,242)
Deferred inflows	(478)	(320)	(798)
Total adjustments	307,096	411,930	719,026
NET CASH FROM OPERATING ACTIVITIES	\$ 178,854	\$ 326,125	\$ 504,979

TOWN OF CORTLAND, ILLINOIS

**STATEMENT OF NET POSITION
FIDUCIARY FUNDS**

April 30, 2024

	<u>Custodial</u>
ASSETS	
Cash	\$ 667,663
Total assets	<u>667,663</u>
LIABILITIES	
None	<u>-</u>
Total liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
None	<u>-</u>
Total deferred inflows of resources	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>
NET POSITION	
Restricted for debt service	<u>667,663</u>
TOTAL NET POSITION	<u><u>\$ 667,663</u></u>

TOWN OF CORTLAND, ILLINOIS

**STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS**

For the Year Ended April 30, 2024

	<u>Custodial</u>
ADDITIONS	
Contributions	
Property owner	\$ 657,942
Investment income	
Interest	<u>45,207</u>
Total additions	<u>703,149</u>
DEDUCTIONS	
Contractual services	
Accounting and financial services	10,000
Transfers to Capital Projects	31,350
Debt service	
Principal retirement	380,000
Interest	<u>222,223</u>
Total deductions	<u>643,573</u>
CHANGE IN NET POSITION	59,576
NET POSITION	
May 1	<u>608,087</u>
April 30	<u><u>\$ 667,663</u></u>

TOWN OF CORTLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

April 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Cortland, Illinois (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

a. Reporting Entity

The Town is a municipal corporation governed by an elected President and Board of Trustees. As required by GAAP, these financial statements present the Town (the primary government).

Based on the criteria of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an Amendment of GASB Statements No. 14 and No. 34*, there are no component units for which the Town is considered to be financially accountable for.

b. Fund Accounting

The Town uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The minimum number of funds are maintained consistent with legal and managerial requirements. Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the Town's general activities including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The Town utilizes custodial funds to account for funds received and reserved for debt service on the noncommitment debt.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and shared revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the Town, except those accounted for in another fund.

The Tax Increment Financing Fund, a capital projects fund, is used to account for the restricted property tax revenues and expenditures directly related to the Tax Increment Financing District established within the Town.

The Capital Improvements Fund, a capital projects fund, is used to fund capital improvements of the Town. It is primarily funded by utility and simplified telecommunications taxes and non-home rule sales tax.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

The Town reports the following major proprietary funds:

The Water Fund accounts for the water billings and expenses incurred for providing those services to residents.

The Sewer Fund accounts for the sewer billings and expenses incurred for providing those services to residents.

Additionally, the Town reports three custodial funds (Special Service Area #1 and Special Service Area #9-10). Custodial funds are used to account for special service area collection of taxes from benefited property owners for payment to bondholders where the Town is acting in only an agent capacity.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally 60 days. The Town recognizes property taxes when they become both measurable and available in the year for which they are levied (i.e., intended to finance). Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Property taxes, sales taxes owed from the state at year end, franchise taxes, licenses, charges for services and investment income associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)

In applying the susceptible to accrual concept to intergovernmental revenues (e.g., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidelines. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The Town reports unearned revenue and deferred/unavailable revenue on its financial statements. Deferred/unavailable revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period, under the modified accrual basis of accounting. Unearned revenue arises when a revenue is measurable but not earned under the accrual basis of accounting. Unearned revenues also arise when resources are received by the Town before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability or deferred inflows of resource for unearned and deferred/unavailable revenue are removed from the financial statements and revenue is recognized.

e. Cash and Cash Equivalents

Cash and cash equivalents on the statement of net position are considered to be cash on hand, demand deposits and cash with fiscal agent. For the purpose of the proprietary funds' statement of cash flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent and all highly liquid investments with an original maturity of three months or less.

f. Investments

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses and are accounted for using the consumption method.

h. Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Town as a whole. Infrastructure such as streets and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated acquisition value on the date donated.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	7-50
Vehicles and equipment	5
Software	5
Infrastructure	50
Water distribution system	35-40
Water and sewer equipment	5-10
Sewerage system	30-60

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts, as well as any gains (losses) on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year of issuance. In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

j. Net Position/Fund Balance

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the Town. Committed fund balance is constrained by formal actions of the Town's Board of Trustees, which is considered the Town's highest level of decision-making authority. Formal actions include resolutions and ordinances approved by the Board of Trustees. Assigned fund balance represents amounts constrained by the Town's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Town Administrator by the Board of Trustees. Any residual fund balance of the General Fund is reported as unassigned. Any deficit fund balances in other governmental funds are also reported as unassigned.

The Town's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Town considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the Town's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset. Net position of the Town has not been restricted as a result of enabling legislation enacted by the Town.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

l. Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, income taxes, franchise taxes and grants. Business-type activities report water and sewer charges as their major receivables.

m. Compensated Absences

The Town accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

n. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. PROPERTY TAX CALENDAR

Property taxes for 2023 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically. Since the 2023 levy is intended to finance the fiscal year ended April 30, 2025, the levy is recorded as a receivable and deferred inflow of resources. The 2024 tax levy has not been recorded as a receivable at April 30, 2024. Although the tax attached as a lien on property as of January 1, 2024, the tax will not be levied until December 2024 and, accordingly, is not measurable at April 30, 2024.

3. CASH AND INVESTMENTS

The Town maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and cash equivalents." In addition, investments are separately held by several of the Town's funds.

Permitted Deposits and Investments

Statutes authorize the Town to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services and The Illinois Funds.

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

3. CASH AND INVESTMENTS (Continued)

Permitted Deposits and Investments (Continued)

The Town categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Town does not have any recurring investments requiring fair value measurement disclosure as of April 30, 2024.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town's investment policy limits its exposure to interest rate risk by structuring the portfolio to match cash flow demands. The investment policy limits the maximum maturity length of investments to two years from date of purchase, unless matched to a specific cash flow. Investments of reserved funds may be purchased with maturities exceeding two years if they are made to coincide with cash flow needs.

Custodial Credit Risk

In the case of deposits, this is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's investment policy requires pledging of collateral of all bank balances in excess of federal depository insurance with the collateral evidenced by a written agreement and held at an independent third party in the name of the Town. At year end, the entire bank balance of deposits was covered by collateral, federal depository insurance. For an investment, this is the risk that in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To limit its exposure, the Town's investment policy requires all security transactions that are exposed to be delivered versus payment (DVP) basis with the underlying investments held by an independent third-party custodian designated by the treasurer and evidenced by safekeeping receipts. The Town's investment in The Illinois Fund is not subject to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town's investment policy does not address credit risk. The Town's investment in The Illinois Funds was rated AAA by Standard & Poor's.

3. CASH AND INVESTMENTS (Continued)

Concentration Credit Risk

This is the risk of loss attributed to the magnitude of the Town’s investment in a single issuer. The Town’s investment policy states that diversification can be by type of investment, institution and length of maturity. At year end, the Town’s investment in The Illinois Funds represents over 5% of the total cash and investment portfolio.

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2024 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 6,203,874	\$ -	\$ -	\$ 6,203,874
Total capital assets not being depreciated	<u>6,203,874</u>	<u>-</u>	<u>-</u>	<u>6,203,874</u>
Capital assets being depreciated				
Buildings and improvements	1,293,872	-	-	1,293,872
Vehicles and equipment	1,370,554	163,292	-	1,533,846
Infrastructure	6,297,889	-	-	6,297,889
Total capital assets being depreciated	<u>8,962,315</u>	<u>163,292</u>	<u>-</u>	<u>9,125,607</u>
Less accumulated depreciation for				
Buildings and improvements	396,618	29,582	-	426,200
Vehicles and equipment	1,148,970	66,309	-	1,215,279
Infrastructure	1,769,556	125,958	-	1,895,514
Total accumulated depreciation	<u>3,315,144</u>	<u>221,849</u>	<u>-</u>	<u>3,536,993</u>
Total capital assets being depreciated, net	<u>5,647,171</u>	<u>(58,557)</u>	<u>-</u>	<u>5,588,614</u>
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 11,851,045</u>	<u>\$ (58,557)</u>	<u>\$ -</u>	<u>\$ 11,792,488</u>

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,156,775	\$ -	\$ -	\$ 1,156,775
Total capital assets not being depreciated	<u>1,156,775</u>	<u>-</u>	<u>-</u>	<u>1,156,775</u>
Capital assets being depreciated				
Vehicles and equipment	863,382	123,287	-	986,669
Infrastructure	29,976,516	-	-	29,976,516
Total capital assets being depreciated	<u>30,839,898</u>	<u>123,287</u>	<u>-</u>	<u>30,963,185</u>
Less accumulated depreciation for				
Vehicles and equipment	761,352	32,780	-	794,132
Infrastructure	13,086,455	700,934	-	13,787,389
Total accumulated depreciation	<u>13,847,807</u>	<u>733,714</u>	<u>-</u>	<u>14,581,521</u>
Total capital assets being depreciated, net	<u>16,992,091</u>	<u>(610,427)</u>	<u>-</u>	<u>16,381,664</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 18,148,866</u>	<u>\$ (610,427)</u>	<u>\$ -</u>	<u>\$ 17,538,439</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 8,935
Public safety	21,560
Highways and streets	<u>191,354</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 221,849</u>
BUSINESS-TYPE ACTIVITIES	
Water	\$ 319,478
Sewer	<u>414,236</u>
TOTAL DEPRECIATION EXPENSE - BUSINESS-TYPE ACTIVITIES	<u>\$ 733,714</u>

5. LONG-TERM DEBT

a. Notes Payable (Direct Placement)

The Town enters into notes payable to provide funds typically for acquisition of capital assets. Notes payable have been issued for the governmental activities. Notes payable currently outstanding are as follows:

Issue	Beginning Balance	Issuances	Retirements	Ending Balance	Current Portion
Building Note Payable - due in semi-annual installments of \$25,564 including interest at 2.98% through June 30, 2030.	\$ 340,817	\$ -	\$ 41,440	\$ 299,377	\$ 42,369
TOTAL NOTES PAYABLE (DIRECT PLACEMENT)	\$ 340,817	\$ -	\$ 41,440	\$ 299,377	\$ 42,369

b. IEPA Loans Payable

The Town has entered into a loan agreement with the IEPA to provide low interest financing for waterworks and sewerage improvements. The IEPA loan currently outstanding is as follows:

Issue	Beginning Balance	Issuances	Retirements	Ending Balance	Current Portion
IEPA #L175003 Loan Payable of 2013 - due in semiannual installments including interest at 1.93% through September 25, 2034.	\$ 625,634	\$ -	\$ 49,106	\$ 576,528	\$ 50,058
TOTAL IEPA LOANS PAYABLE	\$ 625,634	\$ -	\$ 49,106	\$ 576,528	\$ 50,058

5. LONG-TERM DEBT (Continued)

c. Changes in Long-Term Liabilities

During the fiscal year, the following changes occurred in liabilities reported in the governmental long-term liabilities:

	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
Notes payable (direct placement)	\$ 340,817	\$ -	\$ 41,440	\$ 299,377	\$ 42,369
Compensated absences	57,005	27,920	11,401	73,524	14,705
Net pension liability	649,078	-	143,532	505,546	-
TOTAL GOVERNMENTAL LONG-TERM LIABILITIES	\$ 1,046,900	\$ 27,920	\$ 196,373	\$ 878,447	\$ 57,074

The General Fund has typically been used in prior years to liquidate the liability for the net pension liability and compensated absences.

During the fiscal year, the following changes occurred in long-term liabilities reported in the business-type activities:

	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
IEPA loans payable	\$ 625,634	\$ -	\$ 49,106	\$ 576,528	\$ 50,058
Net pension liability	132,237	-	29,242	102,995	-
Asset retirement obligation	30,000	-	-	30,000	-
TOTAL BUSINESS-TYPE LONG-TERM LIABILITIES	\$ 787,871	\$ -	\$ 78,348	\$ 709,523	\$ 50,058

d. Debt Service to Maturity Requirements

The annual debt service to maturity, including principal and interest, are as follows:

Year Ending April 30,	Notes Payable (Direct Placement)	
	Principal	Interest
2025	\$ 42,369	\$ 8,759
2026	43,684	7,443
2027	45,014	6,114
2028	46,385	4,743
2029	47,787	3,341
2030-2031	74,138	2,255
TOTAL	\$ 299,377	\$ 32,655

5. LONG-TERM DEBT (Continued)

d. Debt Service to Maturity Requirements (Continued)

<u>Year Ending April 30,</u>	<u>IEPA Loans Payable</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 50,058	\$ 10,889
2026	51,029	9,918
2027	52,018	8,928
2028	53,027	7,919
2029	54,056	6,891
2030-2034	286,415	18,318
2035	29,925	290
TOTAL	<u>\$ 576,528</u>	<u>\$ 63,153</u>

e. Special Service Area Bonds

On February 23, 2017, the Town issued \$4,890,000 Special Service Area #1 Refunding Bonds, Series 2017, which were used to refund through an in-substance defeasance the \$4,686,000 Special Service Area #1 Bonds. The bonds are payable solely from the special service area tax levied upon the properties located in the special service area and do not constitute an indebtedness of the Town. The Town, through its trustee, is acting solely as agent in receiving the taxes from the County and remitting principal and interest payments to the bond holders. Accordingly, these bonds are not reported as a liability in the Town’s financial statements. As of April 30, 2024, \$3,015,000 of the bonds are outstanding.

On June 15, 2007, the Town issued \$5,335,000 and \$5,000,000 Special Tax Revenue Bonds, Series 2007-1 and 2007-2, respectively, known as the Richland Trails Project. The bonds are payable solely from the special service area tax levied upon the properties located in the special service area or payments made at the time of building permit and do not constitute an indebtedness of the Town. The Town, through its trustee, is acting solely as agent in receiving the taxes from the County and payments made at the time of building permit and remitting them to the bond holders. Interest is due on March 1 and September 1 of the year commencing on September 1, 2007. Principal payments are due on March 1 commencing on March 1, 2011. As of April 30, 2024, \$1,812,000 of the 2007-1 bonds are outstanding.

5. LONG-TERM DEBT (Continued)

f. Conduit Debt

The Town has issued Industrial Revenue Bonds (IRBs) to provide financial assistance to private organizations for the construction and acquisition of industrial and commercial improvements deemed to be in the public interest. The bonds are secured solely by the property financed and are payable solely from the payments received on the underlying mortgage loans on the property. The Town is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds outstanding are not reported as liability in these financial statements. The original principal issued on the IRBs was \$9,250,000.

g. Asset Retirement Obligation

The Town has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon its water wells at the end of its estimated useful life in accordance with federal, state and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated useful life of the water wells is 100 years.

6. INDIVIDUAL FUND DISCLOSURES

a. Interfund Transfers

Interfund transfers during the year ended April 30, 2024 consisted of the following:

	Transfers In	Transfers Out
General	\$ 108,851	\$ -
Capital Improvements	-	108,851
TOTAL	\$ 108,851	\$ 108,851

The purpose of significant transfers are as follows:

- The transfer of \$108,851 during the year from Capital Improvements Fund to the General Fund was for capital outlay and debt service payments. It will not be repaid.

7. RISK MANAGEMENT

The Town participates in the Illinois Public Risk Fund for workers' compensation insurance and purchases third party insurance for liability insurance. The Town's policy is to record any related expenditures in the year in which they are notified and pay the assessment. The Town is not aware of any additional assessments that may be owed as of April 30, 2024. The Town purchases third party indemnity insurance for employee health. Settled claims have not exceeded coverage for the current or prior two fiscal years.

8. CONTINGENT LIABILITIES

a. Grants

Amounts received from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

b. Litigation

The Town is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Town's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Town.

9. DEFINED BENEFIT PENSION PLAN

The Town contributes to one defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for the plan is governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at <https://www.imrf.org/>. As noted above, IMRF is an agent multiple-employer defined benefit pension plan. The Town and Cortland Community Library (the Library) both participate in the plan and, therefore, the plan is treated as a cost-sharing plan.

9. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund

Plan Administration

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2023 (actuarial valuation date), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	16
Inactive employees entitled to but not yet receiving benefits	8
Active employees	19
 TOTAL	 43

The IMRF data included in the table above includes membership of both the Town and the Library.

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years and 2% for each year thereafter. Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

9. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund (Continued)

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Town is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the fiscal year ended April 30, 2024 was 8.67% of covered payroll.

Actuarial Assumptions

The Town’s net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2023
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021.

9. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate

The discount rate used to measure the total pension liability at December 31, 2023 was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Town contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2023	\$ 4,189,193	\$ 3,330,511	\$ 858,682
Changes for the period			
Service cost	114,902	-	114,902
Interest	300,207	-	300,207
Difference between expected and actual experience	26,820	-	26,820
Changes in assumptions	(4,936)	-	(4,936)
Employer contributions	-	112,989	(112,989)
Employee contributions	-	58,042	(58,042)
Net investment income	-	371,783	(371,783)
Benefit payments and refunds	(211,718)	(211,718)	-
Other (net transfer)	-	84,061	(84,061)
Net changes	225,275	415,157	(189,882)
BALANCES AT DECEMBER 31, 2023	\$ 4,414,468	\$ 3,745,668	\$ 668,800

There were changes in assumptions related to mortality rates.

9. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability (Continued)

The table presented on the prior page includes amounts for both the Town and the Library. The Town’s proportionate share of the net pension liability at January 1, 2023, the employer contributions and the net pension liability at December 31, 2023 was \$781,315, \$102,809 and \$608,541, respectively. The Library’s proportionate share of the net pension liability at January 1, 2023, the employer contributions and the net pension liability at December 31, 2023 was \$77,367, \$10,180 and \$60,259, respectively.

For the year ended April 30, 2024, the Town recognized pension expense of \$32,677.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

At April 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 201,242	\$ -
Changes in assumption	-	9,696
Net difference between projected and actual earnings on pension plan investments	201,181	-
Contributions subsequent to measurement date	40,068	-
TOTAL	\$ 442,491	\$ 9,696

The deferred outflows of resources and deferred inflows of resources presented in the table above include amounts for both the Town and the Library. The Town’s proportionate share of the deferred outflows of resources and deferred inflows of resources at April 30, 2024 was \$402,623 and \$8,822, respectively. The Library’s proportionate share of the deferred outflows of resources and deferred inflows of resources at April 30, 2024 was \$39,868 and \$874, respectively.

9. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

\$40,068 reported as deferred outflows of resources related to pensions resulting from the Town and Library contributions subsequent to measurement date will be recognized as a reduction of the net pension liability in the reporting year ending April 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense by the Town as follows:

<u>Year Ending</u> <u>April 30,</u>		
2025	\$	128,901
2026		143,501
2027		144,170
2028		(23,845)
2029		-
Thereafter		-
		<hr/>
TOTAL	\$	<u><u>392,727</u></u>

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Town calculated using the discount rate of 7.25% as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
	<hr/>		
Net pension liability - town	\$ 1,123,957	\$ 608,541	\$ 191,830
Net pension liability - library	111,296	60,259	18,995
	<hr/>		
NET PENSION LIABILITY - TOTAL	\$ 1,235,253	\$ 668,800	\$ 210,825
	<hr/>		

10. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Town provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions and employer contributions are governed by the Town and can be amended by the Town through its personnel manual. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The Town’s total OPEB liability as of April 30, 2024 is immaterial; and therefore, not recorded by the Town.

The following are the summary results from the Town’s actuarial valuation performed as of April 30, 2024

Liabilities	\$ 89,848
Deferred inflows of resources	-
Deferred outflows of resources	-
Total OPEB expense	12,387

b. Benefits Provided

The Town provides postemployment health care and life insurance benefits to its retirees. To be eligible for benefits, the employee must qualify for retirement under the Town’s retirement plan. The retirees pay 100% of the average employer group cost.

c. Membership

At April 30, 2024, membership consisted of:

Retirees and beneficiaries currently receiving benefits	-
Terminated employees to benefits but not yet receiving them	-
Active employees	<u>16</u>
TOTAL	<u><u>16</u></u>
Participating employers	<u><u>1</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF CORTLAND, ILLINOIS

Item 1.

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2024

	Original and Final Budget	Actual
REVENUES		
Taxes	\$ 785,250	\$ 783,184
Intergovernmental	1,312,500	1,327,975
Charges for services	25,000	29,131
Licenses and permits	43,250	75,816
Fines and forfeitures	6,000	9,376
Investment income	70,060	120,084
Miscellaneous	64,600	78,771
Total revenues	2,306,660	2,424,337
EXPENDITURES		
Current		
General government	439,476	547,668
Public safety	895,675	914,489
Highways and streets	546,475	573,230
Building	358,614	201,859
Capital outlay	361,456	104,794
Debt service		
Principal	41,142	41,440
Interest and fiscal charges	9,986	14,051
Total expenditures	2,652,824	2,397,531
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		
	(346,164)	26,806
OTHER FINANCING SOURCES (USES)		
Transfers in	250,083	108,851
Total other financing sources (uses)	250,083	108,851
NET CHANGE IN FUND BALANCE		
	\$ (96,081)	135,657
FUND BALANCE, MAY 1		
		1,343,910
FUND BALANCE, APRIL 30		
		\$ 1,479,567

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2024

BUDGETS AND BUDGETARY ACCOUNTING

The Town follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The budgets are adopted on a basis of accounting consistent with GAAP.
2. The Town, each year prior to April 30 of the fiscal year, must file and pass the budget for the fiscal year ended April 30. This budget can be subsequently amended by a two-thirds vote of the Board of Trustees.
3. The budget basis shown in the applicable budget versus actual statements for proprietary funds differs from the financial statements basis by principal reductions in debt and amounts capitalized as capital assets and depreciation expenses.
4. Budgets are adopted and formal budgetary integration is employed as a control device during the year at the line item level for the General Fund, Special Revenue Funds, Capital Projects Funds (except for the Special Service Area #1 and Special Service Areas #9-10) and Enterprise Funds.
5. All budgets lapse at the end of the year for which the budgets were adopted. During the year, no budget amendments were necessary.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had expenditures in excess of budget:

Fund	Budget	Actual
Motor Fuel Tax Fund	\$ 255,000	\$ 268,930

TOWN OF CORTLAND, ILLINOIS

SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY ILLINOIS MUNICIPAL RETIREMENT FUND

Last Nine Calendar Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Employer's proportion of net pension liability	90.78%	90.78%	90.78%	92.10%	92.10%	92.33%	91.21%	90.99%	90.99%
Employer's proportionate share of net pension liability	\$ 499,435	\$ 468,152	\$ 312,724	\$ 588,963	\$ 375,117	\$ 186,992	\$ 15,259	\$ 781,315	\$ 608,541
Employer's covered payroll	681,426	740,424	808,412	869,916	965,558	1,050,082	1,066,451	1,189,281	1,173,604
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	73.29%	63.23%	38.68%	67.70%	38.85%	17.81%	1.43%	65.70%	51.85%
Plan fiduciary net position as a percentage of the total pension liability	76.01%	78.88%	88.46%	77.79%	86.88%	93.95%	99.56%	79.50%	84.85%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Nine Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 79,250	\$ 89,334	\$ 88,529	\$ 90,052	\$ 96,849	\$ 110,950	\$ 105,791	\$ 106,323	\$ 102,809
Contributions in relation to the actuarially determined contribution	79,250	89,334	88,529	90,052	96,849	110,950	105,791	106,323	102,809
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 681,426	\$ 740,424	\$ 808,412	\$ 892,332	\$ 989,369	\$ 1,068,937	\$ 1,125,450	\$ 1,179,952	\$ 1,185,878
Contributions as a percentage of covered payroll	11.63%	12.07%	10.95%	10.09%	9.79%	10.38%	9.40%	9.01%	8.67%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 20 years; the asset valuation method was at five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually and price inflation of 2.25%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

TOWN OF CORTLAND, ILLINOIS

Item 1.

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 756,000	\$ 756,000	\$ 755,557
Replacement tax	3,900	3,900	2,990
Road and bridge tax	18,600	18,600	17,571
Utility taxes	6,750	6,750	7,066
Total taxes	785,250	785,250	783,184
INTERGOVERNMENTAL			
Sales and use tax	571,500	571,500	537,544
State income tax	726,000	726,000	720,016
Video gaming tax	15,000	15,000	25,321
Grants	-	-	45,094
Total intergovernmental	1,312,500	1,312,500	1,327,975
CHARGES FOR SERVICES			
Franchise fees	25,000	25,000	29,131
Total charges for services	25,000	25,000	29,131
LICENSES AND PERMITS			
Building permits	40,000	40,000	60,466
Other	3,250	3,250	15,350
Total licenses and permits	43,250	43,250	75,816
FINES AND FORFEITURES			
Police fines	6,000	6,000	9,376
Total fines and forfeitures	6,000	6,000	9,376
INVESTMENT INCOME			
	70,060	70,060	120,084
MISCELLANEOUS			
Park development fees	1,000	1,000	700
Contributions	23,000	23,000	51,625
Other	40,600	40,600	26,446
Total miscellaneous	64,600	64,600	78,771
TOTAL REVENUES	\$ 2,306,660	\$ 2,306,660	\$ 2,424,337

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Personnel services			
Salaries - elected officials	\$ 119,100	\$ 119,100	\$ 118,879
Salaries - clerical workers	95,000	95,000	91,219
Payroll taxes	16,400	16,400	16,069
IMRF contribution	14,900	14,900	14,705
Employee health insurance	31,000	31,000	31,000
Total personnel services	276,400	276,400	271,872
Contractual services			
Legal	60,000	60,000	28,851
Audit and accounting	121,000	121,000	116,470
Street lighting	-	-	107
Insurance	13,500	13,500	22,420
Postage	2,900	2,900	1,362
Telephone	23,000	23,000	13,895
Technology upgrades	500	500	-
Dues and subscriptions	16,000	16,000	11,275
Travel and training	7,000	7,000	7,366
Contracted groups, events and labor	20,000	20,000	6,566
Less reimbursements	(150,000)	(150,000)	(926)
Total contractual services	113,900	113,900	207,386
Commodities			
Office supplies	9,500	9,500	3,588
Office equipment and maintenance	16,000	16,000	40,238
Copies and printing	2,000	2,000	370
Total commodities	27,500	27,500	44,196
Other expenditures	21,676	21,676	24,214
Total general government	439,476	439,476	547,668
Public safety			
Personnel services			
Salaries - police officers	451,000	451,000	489,812
Salaries - special assignment	20,000	20,000	23,047
Salaries - overtime	8,000	8,000	5,960
Salaries - clerical	19,500	19,500	15,841
Payroll taxes	38,100	38,100	38,595
IMRF contribution	42,000	42,000	44,193
Employee health insurance	90,075	90,075	90,075
Uniforms	11,500	11,500	7,634
Total personnel services	680,175	680,175	715,157

(This schedule is continued on the following pages.)

TOWN OF CORTLAND, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
CURRENT (Continued)			
Public safety (Continued)			
Contractual services			
Legal services	\$ 1,000	\$ 1,000	\$ 2,684
Adjudication	5,000	5,000	2,834
Maintenance and operations - vehicles and equipment	28,000	28,000	20,114
Maintenance and operations - police office	500	500	4,777
Insurance	25,500	25,500	39,032
Telephone	15,500	15,500	11,827
Telecommunications services	66,000	66,000	65,259
Business forms expense	2,500	2,500	1,000
Travel and training	8,500	8,500	4,004
Total contractual services	152,500	152,500	151,531
Commodities			
Gas and petroleum	18,000	18,000	16,265
Utilities	2,850	2,850	1,859
Office supplies	-	-	865
Office equipment and maintenance	4,000	4,000	5,180
Copies and printing	1,000	1,000	1,298
Postage	150	150	151
Dues and subscriptions	25,000	25,000	17,849
Technology upgrades	5,000	5,000	1,003
DUI prevention	3,000	3,000	-
Total commodities	59,000	59,000	44,470
Other expenditures	4,000	4,000	3,331
Total public safety	895,675	895,675	914,489
Highways and streets			
Personnel services			
Salaries - maintenance and operations	194,000	194,000	205,926
Payroll taxes	14,850	14,850	15,682
IMRF contribution	17,100	17,100	17,794
Employee health insurance	41,000	41,000	41,000
Unemployment benefits	-	-	3,330
Uniforms	1,600	1,600	952
Drug and alcohol program	800	800	594
Total personnel services	269,350	269,350	285,278
Contractual services			
Maintenance and operation - street lights	5,000	5,000	4,239
Maintenance and operation - garage	2,000	2,000	4,610
Maintenance and operation - town hall	6,000	6,000	5,124
Maintenance and operation - streets	24,000	24,000	8,538

(This schedule is continued on the following pages.)

TOWN OF CORTLAND, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
CURRENT (Continued)			
Highways and streets (Continued)			
Contractual services (Continued)			
Maintenance and operation - maintenance vehicles	\$ 25,000	\$ 25,000	\$ 42,492
Maintenance and operation - railroad crossings	1,000	1,000	-
Parks	12,000	12,000	12,943
Street lights	36,500	36,500	55,814
Road salt	30,000	30,000	35,201
Road signs	5,000	5,000	10,209
Tools and hardware	3,000	3,000	2,665
Small equipment purchase	10,000	10,000	8,587
Equipment rental	20,000	20,000	2,005
Office equipment and maintenance	2,000	2,000	2,529
Copies and printing	1,500	1,500	-
Insurance	31,500	31,500	43,775
Repairs	7,000	7,000	4,830
Forestry	8,000	8,000	4,358
Nuisance mowing	1,000	1,000	-
Telephone	6,000	6,000	3,977
Utilities	8,125	8,125	8,997
Dues and subscriptions	-	-	66
Travel and training	2,000	2,000	1,247
Fees and permits	2,000	2,000	-
Miscellaneous	500	500	4,183
	<hr/>	<hr/>	<hr/>
Total contractual services	249,125	249,125	266,389
Commodities			
Gas and petroleum	25,000	25,000	18,879
Office supplies	1,000	1,000	321
	<hr/>	<hr/>	<hr/>
Total commodities	26,000	26,000	19,200
Other expenditures			
	2,000	2,000	2,363
	<hr/>	<hr/>	<hr/>
Total highways and streets	546,475	546,475	573,230
Building Department			
Personnel services			
Salaries - code official	35,000	35,000	29,544
Salaries - engineer	128,700	128,700	117,784
Payroll taxes	9,850	9,850	11,165
IMRF contribution	10,300	10,300	10,371
Employee health insurance	1,004	1,004	820
	<hr/>	<hr/>	<hr/>
Total personnel services	184,854	184,854	169,684
Contractual services			
Engineering: nonreimbursable	150,000	150,000	3,238
Planning/zoning/building	1,500	1,500	915
Zoning administration fees	-	-	12,750

(This schedule is continued on the following page.)

TOWN OF CORTLAND, ILLINOIS

Item 1.

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
CURRENT (Continued)			
Building Department (Continued)			
Contractual services (Continued)			
Vehicle and equipment maintenance	\$ 3,000	\$ 3,000	\$ 902
Office supplies	3,000	3,000	477
Postage	100	100	-
Telephone	2,160	2,160	2,204
Conference and training	5,000	5,000	3,904
Copies and printing	500	500	865
Dues and subscriptions	1,000	1,000	907
Total contractual services	<u>166,260</u>	<u>166,260</u>	<u>26,162</u>
Commodities			
Office	5,000	5,000	3,344
Gasoline	2,500	2,500	2,669
Total commodities	<u>7,500</u>	<u>7,500</u>	<u>6,013</u>
Total building department	<u>358,614</u>	<u>358,614</u>	<u>201,859</u>
CAPITAL OUTLAY			
Equipment and furniture	157,300	157,300	76,358
Building improvements	15,000	15,000	6,668
Town hall	5,000	5,000	-
SSA#4	50,000	50,000	-
Splash pad	79,851	79,851	-
Park development	14,305	14,305	-
Public works facility	5,000	5,000	9,195
Cemetery maintenance	-	-	850
Airport road property maintenance	-	-	228
Airport road property taxes	-	-	8,472
Road improvements	35,000	35,000	3,023
Total capital outlay	<u>361,456</u>	<u>361,456</u>	<u>104,794</u>
DEBT SERVICE			
Principal	41,142	41,142	41,440
Interest and fiscal charges	9,986	9,986	14,051
Total debt service	<u>51,128</u>	<u>51,128</u>	<u>55,491</u>
TOTAL EXPENDITURES	<u>\$ 2,652,824</u>	<u>\$ 2,652,824</u>	<u>\$ 2,397,531</u>

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENTS FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Utility taxes	\$ 165,000	\$ 165,000	\$ 157,087
Telecommunications	20,000	20,000	25,052
Non-home rule sales tax	225,000	225,000	250,057
Intergovernmental	935,000	935,000	153,466
Investment income	15,000	15,000	62,043
	<hr/>	<hr/>	<hr/>
Total revenues	1,360,000	1,360,000	647,705
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Capital outlay			
Community programs	15,000	15,000	-
NPDES permit fee	-	-	1,000
Donations - community agencies	5,000	5,000	2,500
Chestnut parking lot	-	-	4,170
Street improvements	800,000	800,000	-
Emergency preparedness	-	-	3,069
Holiday decorations	15,000	15,000	13,493
Sidewalk construction	50,000	50,000	2,208
Splash pad	135,000	135,000	137,792
DeKalb County community grant	-	-	19,509
	<hr/>	<hr/>	<hr/>
Total expenditures	1,020,000	1,020,000	183,741
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	340,000	340,000	463,964
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(250,083)	(250,083)	(108,851)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(250,083)	(250,083)	(108,851)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ 89,917	\$ 89,917	355,113
	<hr/>	<hr/>	<hr/>
FUND BALANCE, MAY 1			1,004,635
			<hr/>
FUND BALANCE, APRIL 30			\$ 1,359,748
			<hr/>

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCING FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 355,000	\$ 355,000	\$ 480,611
Investment income	15,000	15,000	47,350
Total revenues	<u>370,000</u>	<u>370,000</u>	<u>527,961</u>
EXPENDITURES			
Economic development			
Contractual services	427,000	427,000	208,042
Total expenditures	<u>427,000</u>	<u>427,000</u>	<u>208,042</u>
NET CHANGE IN FUND BALANCE	<u>\$ (57,000)</u>	<u>\$ (57,000)</u>	319,919
FUND BALANCE, MAY 1			<u>604,640</u>
FUND BALANCE, APRIL 30			<u>\$ 924,559</u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

TOWN OF CORTLAND, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2024

	<u>Special Revenue</u>	<u>Capital Projects</u>		<u>Total</u>
	<u>Motor Fuel</u>	<u>Special</u>	<u>Special</u>	<u>Nonmajor</u>
	<u>Tax</u>	<u>Service</u>	<u>Service</u>	<u>Governmental</u>
		<u>Area #1</u>	<u>Areas #9-10</u>	<u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ 638,842	\$ 6,880	\$ 16,757	\$ 662,479
Due from other governments	15,818	-	-	15,818
TOTAL ASSETS	\$ 654,660	\$ 6,880	\$ 16,757	\$ 678,297
LIABILITIES AND FUND BALANCES				
LIABILITIES				
None	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Restricted				
Special service areas	-	6,880	16,757	23,637
Highways and streets	654,660	-	-	654,660
Economic development	-	-	-	-
Total fund balances	654,660	6,880	16,757	678,297
TOTAL LIABILITIES AND FUND BALANCES	\$ 654,660	\$ 6,880	\$ 16,757	\$ 678,297

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended April 30, 2024

	<u>Special Revenue</u>	<u>Capital Projects</u>		<u>Total</u>
	<u>Motor Fuel</u>	<u>Special</u>	<u>Special</u>	<u>Nonmajor</u>
	<u>Tax</u>	<u>Service</u>	<u>Service</u>	<u>Governmental</u>
		<u>Area #1</u>	<u>Areas #9-10</u>	<u>Funds</u>
REVENUES				
Intergovernmental	\$ 193,159	\$ -	\$ -	\$ 193,159
Investment income	38,007	257	879	39,143
Miscellaneous	-	21,350	10,000	31,350
Total revenues	<u>231,166</u>	<u>21,607</u>	<u>10,879</u>	<u>263,652</u>
EXPENDITURES				
Current				
General government	-	16,241	15,780	32,021
Highways and streets	268,930	-	-	268,930
Total expenditures	<u>268,930</u>	<u>16,241</u>	<u>15,780</u>	<u>300,951</u>
NET CHANGE IN FUND BALANCES	(37,764)	5,366	(4,901)	(37,299)
FUND BALANCES, MAY 1	<u>692,424</u>	<u>1,514</u>	<u>21,658</u>	<u>715,596</u>
FUND BALANCES, APRIL 30	<u>\$ 654,660</u>	<u>\$ 6,880</u>	<u>\$ 16,757</u>	<u>\$ 678,297</u>

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax allotments	\$ 177,000	\$ 177,000	\$ 193,159
Investment income	12,000	12,000	38,007
	<hr/>		
Total revenues	189,000	189,000	231,166
	<hr/>		
EXPENDITURES			
Highways and streets			
Contractual services	55,000	55,000	217,224
Commodities	200,000	200,000	51,706
	<hr/>		
Total expenditures	255,000	255,000	268,930
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (66,000)</u>	<u>\$ (66,000)</u>	(37,764)
FUND BALANCE, MAY 1			<u>692,424</u>
FUND BALANCE, APRIL 30			<u><u>\$ 654,660</u></u>

MAJOR ENTERPRISE FUNDS

TOWN OF CORTLAND, ILLINOIS

Item 1.

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL - BUDGETARY BASIS
WATER FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Customer charges	\$ 520,000	\$ 520,000	\$ 563,338
Permits and hook up fees	50,000	50,000	104,300
Meter sales	5,000	5,000	3,000
Miscellaneous	6,745	6,745	8,498
Total operating revenues	581,745	581,745	679,136
OPERATING EXPENSES			
Operations	688,185	688,185	525,016
Total operating expenses	688,185	688,185	525,016
OPERATING INCOME (LOSS)	(106,440)	(106,440)	154,120
NON-OPERATING REVENUES (EXPENSES)			
Investment income	25,000	25,000	65,852
Total non-operating revenues (expenses)	25,000	25,000	65,852
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ (81,440)	\$ (81,440)	219,972
ADJUSTMENTS TO GAAP BASIS			
Additions to capital assets			37,416
Depreciation and amortization			(319,778)
CHANGE IN NET POSITION (GAAP BASIS)			(62,390)
NET POSITION, MAY 1			8,388,947
NET POSITION, APRIL 30			\$ 8,326,557

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL -
BUDGETARY BASIS
WATER FUND**

For the Year Ended April 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
OPERATING EXPENSES			
Personnel services	\$ 185,050	\$ 185,050	\$ 158,303
Contractual services	265,135	265,135	255,917
Commodities	63,000	63,000	60,270
Other	-	-	20
Capital outlay	175,000	175,000	50,506
TOTAL OPERATING EXPENSES	<u>\$ 688,185</u>	<u>\$ 688,185</u>	<u>\$ 525,016</u>

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS

Item 1.

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL - BUDGETARY BASIS
SEWER FUND

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Customer charges	\$ 552,000	\$ 552,000	\$ 565,837
Permits and hook up fees	35,000	35,000	98,000
Miscellaneous	28,025	28,025	29,133
	<hr/>		
Total operating revenues	615,025	615,025	692,970
<hr/>			
OPERATING EXPENSES EXCLUDING DEPRECIATION			
Operations	438,150	438,150	450,410
	<hr/>		
Total operating expenses excluding depreciation	438,150	438,150	450,410
<hr/>			
OPERATING INCOME	176,875	176,875	242,560
<hr/>			
NON-OPERATING REVENUES (EXPENSES)			
Grant revenue	-	-	100,000
Lease income	10,725	10,725	34,293
Investment income	50,000	50,000	129,101
Connection fees	-	10,000	21,000
Interest expense	(11,841)	(11,841)	(11,761)
Debt service - principal	(49,106)	(49,106)	(49,106)
	<hr/>		
Total non-operating revenues (expenses)	(222)	9,778	223,527
<hr/>			
CHANGE IN NET POSITION (BUDGETARY BASIS)	\$ 176,653	\$ 186,653	466,087
<hr/>			
ADJUSTMENTS TO BUDGETARY BASIS			
Additions to capital assets			85,871
Depreciation			(414,236)
Debt service - principal			49,106
			<hr/>
CHANGE IN NET POSITION (GAAP BASIS)			186,828
<hr/>			
NET POSITION, MAY 1			12,640,418
<hr/>			
NET POSITION, APRIL 30			\$ 12,827,246
<hr/>			

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL -
BUDGETARY BASIS
SEWER FUND**

For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel services	\$ 131,350	\$ 131,350	\$ 113,463
Contractual services	172,100	172,100	159,727
Commodities	57,700	57,700	54,451
Other	500	500	80
Capital outlay	76,500	76,500	122,689
TOTAL OPERATING EXPENSES	\$ 438,150	\$ 438,150	\$ 450,410

(See independent auditor's report.)

FIDUCIARY FUNDS

TOWN OF CORTLAND, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS - SPECIAL SERVICE AREA FUNDS**

April 30, 2024

	Special Service Area #1	Special Service Area #9-10	Total Custodial Funds
ASSETS			
Cash and cash equivalents	\$ 455,788	\$ 211,875	\$ 667,663
Total assets	455,788	211,875	667,663
LIABILITIES			
None	-	-	-
Total liabilities	-	-	-
DEFERRED INFLOWS OF RESOURCES			
None	-	-	-
Total deferred inflows of resources	-	-	-
Total liabilities and deferred inflows of resources	-	-	-
NET POSITION			
Restricted for debt service	\$ 455,788	\$ 211,875	\$ 667,663

TOWN OF CORTLAND, ILLINOIS

**COMBINING STATEMENT OF CHANGES IN NET POSITION
CUSTODIAL FUNDS - SPECIAL SERVICE AREA FUNDS**

For the Year Ended April 30, 2024

	Special Service Area #1	Special Service Area #9-10	Total Custodial Funds
ADDITIONS			
Contributions			
Property owner	\$ 453,060	\$ 204,882	\$ 657,942
Investment earnings			
Interest	30,582	14,625	45,207
Total additions	483,642	219,507	703,149
DEDUCTIONS			
Contractual services			
Accounting and financial services	10,000	-	10,000
Transfers to Capital Projects	21,350	10,000	31,350
Debt service			
Principal retirement	305,000	75,000	380,000
Interest	114,923	107,300	222,223
Total deductions	451,273	192,300	643,573
CHANGE IN NET POSITION	32,369	27,207	59,576
NET POSITION, MAY 1	423,419	184,668	608,087
NET POSITION, APRIL 30	\$ 455,788	\$ 211,875	\$ 667,663

SUPPLEMENTAL DATA (UNAUDITED)

TOWN OF CORTLAND, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
BUILDING NOTE PAYABLE OF 2020

April 30, 2024

Date of Issue	September 25, 2020
Date of Maturity	June 30, 2030
Authorized Issue	\$441,509
Interest Rate	2.98%
Interest Date	June 30 and December 30
Principal Maturity Date	June 30 and December 30
Payable at	Resource Bank N.A., Cortland IL

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Total
2025	\$ 42,369	\$ 8,759	\$ 51,128
2026	43,684	7,443	51,127
2027	45,014	6,114	51,128
2028	46,385	4,743	51,128
2029	47,787	3,341	51,128
2030	49,252	1,878	51,130
2031	24,886	377	25,263
	<u>\$ 299,377</u>	<u>\$ 32,655</u>	<u>\$ 332,032</u>

TOWN OF CORTLAND, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
IEPA LOAN PAYABLE

April 30, 2024

Date of Issue	November 28, 2013
Date of Maturity	September 25, 2034
Disbursements plus capitalized interest	\$986,512
Interest Rate	1.93%
Interest Date	March 25 and September 25
Principal Maturity Date	March 25 and September 25
Payable at	IEPA

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Total
2025	\$ 50,058	\$ 10,889	\$ 60,947
2026	51,029	9,918	60,947
2027	52,018	8,928	60,946
2028	53,027	7,919	60,946
2029	54,056	6,891	60,947
2030	55,104	5,843	60,947
2031	56,173	4,774	60,947
2032	57,262	3,685	60,947
2033	58,372	2,574	60,946
2034	59,504	1,442	60,946
2035	29,925	290	30,215
	<u>\$ 576,528</u>	<u>\$ 63,153</u>	<u>\$ 639,681</u>

TOWN OF CORTLAND, ILLINOIS

SCHEDULE OF ASSESSED VALUATIONS, TAX RATES,
TAX EXTENSIONS AND TAX COLLECTIONS

Last Ten Levy Years

	2023	2022	2021**	2020	2019	2018	2017*	2016	2015	2014
ASSESSED VALUATIONS										
DeKalb County	\$ 92,990,574	\$ 84,861,520	\$ 78,262,644	\$ 74,530,933	\$ 72,062,180	\$ 67,936,779	\$ 63,554,345	\$ 58,341,017	\$ 55,621,683	\$ 52,454,195
TAX RATES										
Town										
Corporate	0.5418	0.5905	0.6184	0.6451	0.6800	0.7065	0.7410	0.7970	0.8288	0.8627
IMRF	0.0591	0.0648	0.0716	0.0764	0.0805	0.0839	0.0905	0.0968	0.1025	0.1083
Social Security	0.0559	0.0613	0.0664	0.0698	0.0735	0.0765	0.0826	0.0891	0.0935	0.0981
Police protection	0.2086	0.1768	0.1584	0.1656	0.1311	0.1222	0.1215	0.1286	0.1313	0.1363
Total tax rates	0.8654	0.8934	0.9148	0.9569	0.9651	0.9891	1.0356	1.1115	1.1561	1.2054
TAX EXTENSIONS										
Town										
Corporate	\$ 503,860	\$ 500,183	\$ 484,008	\$ 472,705	\$ 480,763	\$ 475,388	\$ 464,684	\$ 455,964	\$ 451,492	\$ 442,860
IMRF	55,004	54,914	56,005	55,973	56,915	56,462	56,735	55,412	55,827	55,617
Social Security	52,000	51,910	52,006	51,143	52,007	51,510	51,803	51,002	50,933	50,356
Police protection	194,006	149,730	124,007	121,381	92,730	82,210	76,176	73,551	71,502	69,984
Total tax extensions	\$ 804,870	\$ 756,737	\$ 716,026	\$ 701,202	\$ 682,415	\$ 665,570	\$ 649,398	\$ 635,929	\$ 629,754	\$ 618,817
TAX COLLECTIONS										
Town										
Corporate	\$ -	\$ 499,403	\$ 489,623	\$ 471,568	\$ 479,486	\$ 472,462	\$ 483,333	\$ 450,976	\$ 444,481	\$ 438,090
IMRF	-	54,827	56,411	55,838	56,764	56,115	59,012	54,806	54,961	55,018
Social Security	-	51,828	52,383	51,020	51,870	51,193	53,882	50,443	50,142	49,814
Police protection	-	149,493	124,906	121,089	92,483	81,705	79,234	72,745	70,391	69,231
Total tax collections	\$ -	\$ 755,551	\$ 723,323	\$ 699,515	\$ 680,603	\$ 661,475	\$ 675,461	\$ 628,970	\$ 619,975	\$ 612,153
PERCENTAGE OF EXTENSIONS COLLECTED AS OF APRIL 30										
	0.00%	99.84%	101.02%	99.76%	99.73%	99.38%	104.01%	98.91%	98.45%	98.92%

*Collections exceeded extension in tax year 2017 due to the collection of back taxes.

**Collections exceed extension in tax year 2021 due to the collection of back taxes.

(See independent auditor's report.)

TOWN OF CORTLAND, ILLINOIS

SCHEDULE OF LEGAL DEBT MARGIN

April 30, 2024

ASSESSED VALUATION - 2023	<u>\$ 92,990,574</u>
STATUTORY DEBT LIMITATION (8.625% of assessed valuation)	<u>\$ 8,020,437</u>
AMOUNT OF DEBT APPLICABLE TO LIMIT Building Note Payable of 2020	<u>299,377</u>
Total debt	<u>299,377</u>
LEGAL DEBT MARGIN	<u>\$ 7,721,060</u>



Town of Cortland
Board of Trustees Town Board Meeting

Town Hall, 59 S. Somonauk Road Cortland, IL 60112

August 26, 2024 at 7:00 PM

MINUTES

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

Mayor Pietrowski called the regular meeting of the Board of Trustees to order at 7:09 p.m. The pledge of allegiance was recited, and roll was called showing as present Trustees Olson, Siewierski, and Stone. Shown as absent were Trustees Corson, Fioretto, and Walker. Quorum was present with Mayor Pietrowski. Also present were Acting Deputy Clerk Rita Nielsen, Engineer/Zoning Administrator Brandy Williams, Police Chief Dargis, Public Works Director Joel Summerhill and Town Attorney Kevin Buick.

APPROVAL OF AGENDA

Motion made by Trustee Siewierski, seconded by Trustee Stone to approve the agenda. Unanimous voice vote carried the motion.

PUBLIC WISHING TO SPEAK

There was no one wishing to speak.

CONSENT AGENDA

- 1. Approve Town Board Minutes of July 22, and August 12, 2024; Approve Expenditure Reports of June and July 2024, Accept Treasurer's Report of June 2024

Acting Deputy Clerk Nielsen read the Consent Agenda into the record.

Motion made by Trustee Siewierski to approve the Consent Agenda as read, seconded by Trustee Olson.

Voting Yea: Trustee Stone, Trustee Siewierski, Trustee Olson
Absent: Trustee Corson, Trustee Fioretto, and Trustee Walker
Motion carried.

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

There was no unfinished business.

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

- 2. Discussion only
Town of Cortland Public Safety and Emergency Initiative: FY25 Organized Retail Crime Program via the Office of the Illinois Attorney General
Activation Control Upgrades for Existing Town Warning Sirens
Chief Dargis explained that the Town was awarded a grant through the Office of the Attorney General in the amount of \$22,000 for five automated license plate readers. Two readers would be placed on Somonauk Rd., one by the elementary school on Hahn Dr. and the other two to be decided. The grant would cover the costs of installation and maintenance for one year. Chief Dargis invited Sycamore Deputy Chief Jeff Wig to explain how Sycamore uses this system and answer any

Approved: _____

questions. Deputy Chief Wig gave an overview of how the cameras work and rules and regulations that have been put in place in Sycamore. Access and use of the LPR data shall be for law enforcement purposes only and in compliance with all applicable training, laws, and administrative rules. One business in Sycamore has paid for a camera at its business. Sycamore has 26 cameras. As a rule, only the back plate is captured, and no facial recognition is provided.

Chief Dargis explained that this is a two-year contact with a \$22,000 grant covering the first year. The Town would have to pay an estimated \$15,000 for the second year of the contract and make a decision after the two years if they want to continue with this program. The contract would be with Flock Safety Group, Inc.

No action was taken.

Program via the Office of the Illinois Attorney General Activation Control Upgrades for Existing Town Warning Sirens

Chief Dargis is looking into an automated activation system upgrade where the sirens would be activated by the National Weather Service. There would be no delay when warnings are issued and no chance of human error. He has contacted Braniff and has also left a message for the Town’s current siren company for information and quotes.

No action taken.

- 3. Approve the payment of \$125,854 to Gjovik Ford for two F-350 XL trucks with plows. (These trucks were approved for purchase at the board meeting on October 23, 2023. Expenditure from Capital Outlay Equipment, line 06-7300-815, 07-7400-812 and 01-6100-812)

Mr. Summerhill reported that the expenditure was approved in 2023 and the trucks were picked up this morning and paid for.

Motion made by Trustee Siewierski to approve the payment of \$125,854 to Gjovik Ford for two trucks with plows, monies from Capital Outlay Equipment, lines 06-7300-815, 07-7400-812 and 01-6100-812; seconded by Trustee Stone.

Voting Yea: Trustee Stone, Trustee Siewierski, Trustee Olson
Absent were Trustee Corson, Trustee Fioretto, and Trustee Walker.

Motion carried.

- 4. Consider a motion of Resolution for Improvement under the Illinois Highway Code (If approved, the Board would be appropriating Rebuild Illinois Funds (RBI) in the amount of \$64,185.44 for the purpose of resurfacing streets (N Spruce St and W Amber Ave)).

Ms. Williams explained that this is the last of the Rebuild Illinois Funds and will be used for resurfacing N Spruce St and W Amber Ave. If the project costs exceed \$64,185.44 it would be the Town’s responsibility to pay the difference.

Motion made by Trustee Olson to approve the Resolution for Improvement under the Illinois Highway Code in the amount of \$64,185.44, seconded by Trustee Siewierski.

Voting Yea: Trustee Stone, Trustee Siewierski, Trustee Olson
Absent were Trustee Corson, Trustee Fioretto, and Trustee Walker

Motion carried.

RES 2024-09

- 5. Consider a motion to Waive the Bidding Requirement and Authorize the Signing of the Proposal for \$20,516.47 from Flow Technics. (This repair was budgeted in the approved FY25 Budget, Capital Improvements line 06-7300-812 in the amount of \$25,000. This motion would require a 2/3 vote of Trustees to pass.)

Mr. Summerhill explained that this is for a replacement pump at the sewer treatment plant that had been damaged.

Motion made by Trustee Stone to approve \$20,516 to Flow Technics for a pump; monies from Capital Improvements line 06-7300-812, seconded by Trustee Siewierski.

Voting yea: Trustee Stone, Trustee Siewierski, Trustee Olson
Absent were Trustee Corson, Trustee Fioretto, and Trustee Walker
Motion carried.

PARKS ADVISORY COMMITTEE REPORT

No report.

DEPARTMENT HEAD REPORTS

6. Public Works July 2024, Police Department July 2024, Permits July 2024

Reports were included in the packet.

Ms. Williams reported that Lennar Builders has an interest in 95 lots east of the school. The plan is to build on 35 lots. Ms. Williams and Mr. Summerhill have discussed options for laying sewer and water lines when they start building homes. Ms. Williams and Mr. Summerhill believe it would be advantageous if all lines were laid at the same time to avoid tearing up streets as other lots are sold, and new homes are built. One solution is to lay all lines at the same time and the town will reimburse Lennar for the cost. The estimated reimbursement to Lennar Builders is \$95,000 that would be paid from sewer/water funds. Builders would still pay the \$3,500 connection fee for sewer and \$3,500 connection fee for water hook-up fee with permit fees. This was for discussion only. Ms. Williams will bring this back to the board for an action.

Ms. Williams also explained that Montalbano’s Annexation Agreement is due to end October 22, 2024, which is the day Lennar Builders is planning to start building. Due to the expiration of the Annexation Agreement any new permits will not have “impact fees” added. Ms. Williams had a sheet that explains which fees will remain and which fees will no longer be allowed. Ms. Williams has notified the Fire Department and Library.

Ms. Williams was looking for a consensus from the board as to applying for State of Illinois Funds to improve North Avenue. The funds are tied into job retention. Natural Polymers (formerly Kishwaukee Forge) employs 15 people. Natural Polymers would have to certify that they have and will retain 15 employees in order for the Town to apply for the grant. This is a matching grant for \$150,000. With this grant the town would have \$300,000 to use for North Avenue road improvements. This amount would be enough to add a 3” lift to the road. This would make a difference for years to come. Trustee consensus was to continue with this plan.

COMMENTS

Trustee Olson reported that she received a call regarding Cortland Mobile Home Park and the need for clean-up. Trustee Olson contacted Derek Hiland with DeKalb County as the mobile home park is in the County’s jurisdiction. He was unaware of the situation at the mobile home park and will make inquiries.

Lions Club member and Cortland Library Director Heather Black reported on Cortland Fest stating that attendance was low, and liquor sales were only \$5,000. In the past, liquor sales have been \$10,000. Ms. Black has contacted Back Country Roads for next year hoping that

will increase Saturday night attendance. Trustee Siewierski suggested Suppeland Park as a venue thinking that location [Cortland Community Park] not being visible could be a factor. A short discussion of ideas was presented.

MAYOR'S REPORT

Mayor Pietrowski reported that the Newsletter is ready and will be distributed when Clerk Aldis returns. Mayor Pietrowski also reported that Mr. Summerhill told him that the donated bench at Richland Trails has been installed and approved by the HOA. The Park Committee has mapped out other suggested locations for benches. \$1,200 is the recommended donation for a bench. There may also be a program designed for planting new trees.

ADJOURNMENT

With no other business to discuss, a motion to adjourn was made by Trustee Siewierski and seconded by Trustee Olson. Unanimous voice vote carried the motion. Meeting adjourned at 8:07 p.m.

Respectfully submitted,

Rita Nielsen
Acting Deputy Clerk

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
07/12/24	43503	3-D AUTO REPAIR INC	071624 '05 F250 SUPER DUTY SPARK	26924	07-7400-241	M&O: VEH & EQUIP	356.97
07/12/24	43504	AT&T MOBILITY	062524 WIRELESS	2872972642	01-6200-314	TELEPHONE	555.67
07/12/24	43505	BOCKMAN'S TRUCK & FLEET	061424 IL SAFETY STICKER-'17 FREIG	57230	01-6100-241	VEHICLE & EQUIPMENT MAINT.	55.00
07/12/24	43505	BOCKMAN'S TRUCK & FLEET	062524 IL SAFETY STICKER-'06 INTER	57357	06-7300-241	M&O: VEH & EQUIP	82.00
07/12/24	43505	BOCKMAN'S TRUCK & FLEET	062524 IL SAFETY STICKER-'13 INTER	57363	01-6100-241	VEHICLE & EQUIPMENT MAINT.	55.00
07/12/24	43505	BOCKMAN'S TRUCK & FLEET	062524 IL SAFETY STICKER-'10 INTER	57364	01-6100-241	VEHICLE & EQUIPMENT MAINT.	55.00
07/12/24	43506	BONNELL INDUSTRIES INC	061824 50 LB GLASS BEAD	0216285-IN	01-6100-224	STREET REPAIR MATERIALS	207.82
07/12/24	43507	CATALIS LLC	062624 WEBSITE MANAGEMENT-FEB'	INV3083201	01-6000-351	OFFICE EQUIP & MAINT	68.90
07/12/24	43508	CIVIC SYSTEMS LLC	062724 SEMI-ANNUAL SUPPORT FEE	CVC24972	06-7300-311	OFFICE EXPENSE	1,004.50
07/12/24	43508	CIVIC SYSTEMS LLC	062724 SEMI-ANNUAL SUPPORT FEE	CVC24972	07-7400-311	OFFICE EXPENSE	1,004.50
07/12/24	43508	CIVIC SYSTEMS LLC	062724 SEMI-ANNUAL SUPPORT FEE	CVC24972	01-6000-351	OFFICE EQUIP & MAINT	8,220.00
07/12/24	43508	CIVIC SYSTEMS LLC	062724 SEMI-ANNUAL SUPPORT FEE	CVC24972	01-6300-351	OFFICE EXPENSE	1,354.00
07/12/24	43509	CIVICPLUS	062124 MUNICODE PAGES SUPPLEM	307373	01-6000-311	OFFICE EXPENSE	378.15
07/12/24	43510	COMED	062224 ACCT #1257391222	062224	01-6100-219	ELECTRIC - STREET LIGHTS	184.10
07/12/24	43511	CONSERV FS INC	061124 RADAR AM, ROUND UP PROM	40023222	01-6100-258	FORESTRY	448.23
07/12/24	43512	COPS INC	050624 TIE BAR-DARGIS	13346	01-6200-198	UNIFORMS	60.69
07/12/24	43512	COPS INC	062424 SPRINGFIELD MAG-SAWYER	13369	01-6200-199	UNIFORM ALLOWANCE	108.45
07/12/24	43513	CRESCENT ELECTRIC SUPPLY	061324 ECO GELAMPS	S512446632.	01-6000-812	CAP OUTLAY: EQUIP & FURN	104.33
07/12/24	43514	EMAN'S DETAILING LLC	061024 3 SUV & 2 SEDAN DETAILINGS	1-61024	01-6200-241	VEHICLE MAINTENANCE	660.00
07/12/24	43514	EMAN'S DETAILING LLC	061024 3 SUV & 2 SEDAN DETAILINGS	1-61024	01-6200-241	VEHICLE MAINTENANCE	V 660.00-
07/12/24	43515	ENVISION HEALTHCARE LLC	070124 ADMINISTRATIVE FEES	241553	01-6000-131	EMPLOYEE HEALTH INSURANCE	117.00
07/12/24	43516	FERGUSON WATER WORKS	061824 4 FLEX SDL TEE	0495043	01-6100-255	STORM SEWER REPAIRS	79.22
07/12/24	43517	FONROCHE LIGHTING AMERIC	051324 SAAN-16310W, REF SO4834	799	01-6100-812	CAP OUTLAY: EQUIP & FURN	12,361.00
07/12/24	43518	FOSTER & BUICK	061824 GENERAL COUNSEL, ADMIN A	54637	01-6000-211	LEGAL EXPENSE	1,400.00
07/12/24	43518	FOSTER & BUICK	061824 GENERAL COUNSEL, ADMIN A	54637	01-6200-211	LEGAL EXPENSE	87.50
07/12/24	43518	FOSTER & BUICK	061824 GENERAL COUNSEL, ADMIN A	54637	01-6200-212	ADJUDICATION	218.75
07/12/24	43518	FOSTER & BUICK	061824 GENERAL COUNSEL, ADMIN A	54637	01-6200-512	LEGAL - UNION	700.00
07/12/24	43519	GARLISCH AUTOMOTIVE SERVI	070124 E250 SUPER DUTY TIMING CH	7821	06-7300-241	M&O: VEH & EQUIP	2,028.02
07/12/24	43519	GARLISCH AUTOMOTIVE SERVI	070124 E250 SUPER DUTY TIMING CH	7821	07-7400-241	M&O: VEH & EQUIP	2,028.02
07/12/24	43519	GARLISCH AUTOMOTIVE SERVI	070124 AUTOMOTIVE REFRIGERANT	7832	01-6200-241	VEHICLE MAINTENANCE	96.20
07/12/24	43520	GRAINGER	061924 AIR COMPRESSOR PUMPS &	9156455215	06-7300-243	M&O: SEWER PLANT	1,109.30
07/12/24	43521	Jacob & Klein, LTD	070824 CORTLAND TIF 1 PARCELS-2N	070824	14-6600-212	ADMINISTRATIVE EXPENSE	318.95
07/12/24	43522	KIRKLAND SAWMILL	062824 SIDEBOARDS	062824	01-6100-241	VEHICLE & EQUIPMENT MAINT.	54.76
07/12/24	43523	LAUTERBACH & AMEN LLP	070124 PROFESSIONAL FEES FOR JU	93062	01-6000-214	AUDIT & ACCOUNTING FEES	9,315.48
07/12/24	43523	LAUTERBACH & AMEN LLP	070124 PROFESSIONAL FEES FOR JU	93062	06-7300-213	OTHER CONSULTING FEES	1,457.81
07/12/24	43523	LAUTERBACH & AMEN LLP	070124 PROFESSIONAL FEES FOR JU	93062	07-7400-213	OTHER CONSULTING FEES	2,186.71
07/12/24	43524	LAW ENFORCEMENT TRAINING	070124 COURT SMART PUBLICATION	INV-0762	01-6200-321	DUES & SUBSCRIPTIONS	400.00
07/12/24	43525	MENARDS	061224 E26 COBB FIXT'S LED'S, ADAP	15972	01-6000-812	CAP OUTLAY: EQUIP & FURN	292.29
07/12/24	43525	MENARDS	062124 REFRIG BLK, EXT CORD, ETC	16519	01-6200-240	EQUIPMENT PURCHASES & MAINT	229.94

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07/12/24	43525	MENARDS	062524 LIGHTED TRI-TAP & WHITE TR	16778	01-6200-591	MISC EXPENSE	5.78
07/12/24	43525	MENARDS	062724 TRAVYS LANNING WORK CLO	16947	01-6100-198	UNIFORMS	52.98
07/12/24	43526	MERRY MAIDS	060624 CLEANING-PD MAY 2024	060624-PD	01-6200-242	M&O: OFFICE	324.00
07/12/24	43526	MERRY MAIDS	070224 CLEANING-TOWN HALL	070224	01-6100-242	TOWN HALL MAINTENANCE	186.00
07/12/24	43527	METRONET	062824 ACCT #1519708 FIBER-SPEED	062824	07-7400-311	OFFICE EXPENSE	49.95
07/12/24	43527	METRONET	062824 ACCT #1519708 FIBER-SPEED	062824	06-7300-311	OFFICE EXPENSE	49.95
07/12/24	43528	NICOR	061724 54 MARY ALDIS LN	061724-1	01-6200-316	UTILITIES	44.49
07/12/24	43529	OFFICE PRO	070124 PAPER, ENVELOPES	697653-0	01-6000-312	OFFICE SUPPLIES	181.83
07/12/24	43530	PACE ANALYTICAL SERVICES L	062824 AMMONIA,OXYGEN, FECAL, B	247208592	06-7300-345	WASTEWATER TESTING	727.40
07/12/24	43530	PACE ANALYTICAL SERVICES L	062824 AMMONIA,OXYGEN,FECAL,BO	247208592	07-7400-345	CHEMICALS & TESTING	351.00
07/12/24	43531	RK DIXON CO	062424 BASE RATE-6/24-7/24 & OVER	IN5293905	01-6200-351	OFFICE EQUIP & MAINT	73.05
07/12/24	43532	SHAW MEDIA	063024 HEARING PUBLICATIONS	0624100251	01-6000-211	LEGAL EXPENSE	188.48
07/12/24	43532	SHAW MEDIA	063024 HEARING PUBLICATIONS	0624100251	01-6300-215	ZONING ADM: REIMBURSABLE	88.66
07/12/24	43533	SIKICH LLP	052224 PROGRESS BILLING FOR FY2	57214	01-6000-214	AUDIT & ACCOUNTING FEES	3,105.94
07/12/24	43533	SIKICH LLP	052224 PROGRESS BILLING FOR FY2	57214	06-7300-214	AUDIT FEES	928.53
07/12/24	43533	SIKICH LLP	052224 PROGRESS BILLING FOR FY2	57214	07-7400-214	AUDIT FEES	928.53
07/12/24	43533	SIKICH LLP	063024 PROGRESS BILLING FOR FY2	60646	01-6000-214	AUDIT & ACCOUNTING FEES	7,168.76
07/12/24	43533	SIKICH LLP	063024 PROGRESS BILLING FOR FY2	60646	06-7300-214	AUDIT FEES	2,143.12
07/12/24	43533	SIKICH LLP	063024 PROGRESS BILLING FOR FY2	60646	07-7400-214	AUDIT FEES	2,143.12
07/12/24	43534	The Economic Development Grou	070824 CONSULTING FEE - TIF DISTRI	070824	14-6600-212	ADMINISTRATIVE EXPENSE	1,512.65
07/12/24	43535	US POSTAL SERVICE	070224 PO BOX RENEWAL FEE	070224	01-6000-321	DUES & SUBSCRIPTIONS	110.00
07/12/24	43536	WATER REMEDIATION TECHNO	070124 BASE TREATMENT CHARGE -	23273	07-7400-222	RADIUM REMOVAL PROCESSING	6,570.62
07/12/24	43536	WATER REMEDIATION TECHNO	070124 BASE TREATMENT CHARGE -	23274	07-7400-222	RADIUM REMOVAL PROCESSING	2,851.67
07/12/24	43537	XEROX FINANCIAL SERVICES	052924 COPIER LEASE-PD	5828373	01-6200-315	COPIES & PRINTING	24.72
07/12/24	43537	XEROX FINANCIAL SERVICES	062824 COPIER LEASE-JULY	5948851	01-6200-315	COPIES & PRINTING	24.72
07/12/24	43538	DEMON'S DETAILING	2 SUV DETAILS AND 2 SEDAN DETAIL	06/10/24 - 1	01-6200-241	VEHICLE MAINTENANCE	660.00
07/26/24	43539	AIRGAS USA, LLC	070124 CYLINDER LEASE RENEWAL	5509355199	01-6100-241	VEHICLE & EQUIPMENT MAINT.	275.20
07/26/24	43540	ALDIS, CHERYL	071224 MCI SUMMER SEMINAR-COLLI	071224	01-6000-331	TRAVEL & TRAINING	781.78
07/26/24	43541	AMAZON CAPITAL SERVICES	061824 WRENCH	111-1123006-	01-6200-240	EQUIPMENT PURCHASES & MAINT	12.99
07/26/24	43541	AMAZON CAPITAL SERVICES	060324 STAPLERS, 3 RING BINDER	111-8317754-	01-6200-312	OFFICE SUPPLIES	27.06
07/26/24	43541	AMAZON CAPITAL SERVICES	061724 ID BADGE HOLDERS, FLAGS	114-1742272	06-7300-311	OFFICE EXPENSE	38.77
07/26/24	43541	AMAZON CAPITAL SERVICES	061724 ID BADGE HOLDERS, FLAGS	114-1742272	01-6100-235	PARKS - EQUIPMENT MAINTENANCE	665.56
07/26/24	43541	AMAZON CAPITAL SERVICES	062824 CLOTHING ALLOWANCE-MIKE	114-9673978	01-6100-198	UNIFORMS	159.95
07/26/24	43542	AMERICAN WATER WORKS AS	061724 MEMBERSHIP-JOEL SUMMER	7002237171	07-7400-311	OFFICE EXPENSE	83.00
07/26/24	43543	ATLAS BOBCAT, LLC	062624 RENT STUMP GRINDER	N12092	01-6100-258	FORESTRY	500.00
07/26/24	43544	BELLE TIRE	071824 '18 FORD INTERCEPTOR TIRE	43825408	01-6200-241	VEHICLE MAINTENANCE	106.49
07/26/24	43545	COMED	062824 ACCT#9931174000	062424-1740	06-7300-221	UTILITIES	25.89
07/26/24	43546	COMED	062724 ACCT#8834093000	062724-0930	01-6100-316	UTILITIES	35.70
07/26/24	43547	COMED	062724 ACCT#2884133000	062724-1330	01-6100-316	UTILITIES	26.93

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07/26/24	43548	COMED	062724 ACCT#4226364000	062724-3640	01-6100-219	ELECTRIC - STREET LIGHTS	62.30
07/26/24	43549	COMED	062724 ACCT#4603382222	062724-3822	13-8000-840	AIRPORT ROAD UTILITIES	23.12
07/26/24	43550	COMED	062724 ACCT#5627704000	062724-7040	06-7300-221	UTILITIES	34.48
07/26/24	43551	COMED	062724 ACCT#9332732000	062724-7320	01-6100-316	UTILITIES	26.58
07/26/24	43552	COMED	062724 ACCT#7752852000	062724-7752	01-6100-316	UTILITIES	46.29
07/26/24	43553	COMED	062724 ACCT#1518843000	062724-8430	01-6100-219	ELECTRIC - STREET LIGHTS	13.35
07/26/24	43554	COMED	062824 ACCT#2834093000	062824-0930	06-7300-221	UTILITIES	745.70
07/26/24	43555	COMED	062824 ACCT#1589242222	062824-2422	07-7400-221	UTILITIES	296.90
07/26/24	43556	COMED	062824 ACCT#0282314000	062824-3140	06-7300-221	UTILITIES	202.02
07/26/24	43557	COMED	062824 ACCT#4239393000	062824-3930	06-7300-221	UTILITIES	27.70
07/26/24	43558	COMED	062824 ACCT#3842452000	062824-4520	07-7400-221	UTILITIES	1,340.34
07/26/24	43559	COMED	062824 ACCT#1157557000	062824-5570	06-7300-221	UTILITIES	119.26
07/26/24	43560	COMED	062824 ACCT#2751575000	062824-5750	07-7400-221	UTILITIES	282.09
07/26/24	43561	COMED	062824 ACCT#6486757000	062824-7570	06-7300-221	UTILITIES	72.56
07/26/24	43562	COMED	062824 ACCT#1103985000	062824-9850	06-7300-221	UTILITIES	87.84
07/26/24	43563	COMED	070124 ACCT#3761543000	070124-5430	07-7400-221	UTILITIES	4,349.43
07/26/24	43564	COMED	070124 ACCT#6348930100	070124-9301	06-7300-221	UTILITIES	8,666.50
07/26/24	43565	CONSERV FS INC	070124 DIESELEX GOLD ULTRA LS CL	121023383	01-6100-371	FUEL	1,469.95
07/26/24	43565	CONSERV FS INC	071724 DIESELEX GOLD ULTRA LS DY	121023460	01-6100-371	FUEL	1,636.03
07/26/24	43566	CORTLAND LIONS CLUB	072424 CONTRIBUTION FOR PARADE	072424	01-6000-421	COMMUNITY PROGRAMS	20,000.00
07/26/24	43567	DEKALB LAWN & EQUIPMENT C	061024 25-2 AUTOCUT BULK	96876	01-6100-241	VEHICLE & EQUIPMENT MAINT.	143.94
07/26/24	43567	DEKALB LAWN & EQUIPMENT C	062524 BELT	97118	01-6100-241	VEHICLE & EQUIPMENT MAINT.	43.99
07/26/24	43567	DEKALB LAWN & EQUIPMENT C	062524 ROLLER-SCALP, AIR & OIL FILT	97124	01-6100-241	VEHICLE & EQUIPMENT MAINT.	266.36
07/26/24	43567	DEKALB LAWN & EQUIPMENT C	071024 TRIMMER LINE PREMIUM	97354	01-6100-258	FORESTRY	119.90
07/26/24	43568	DEKANE EQUIPMENT CORPOR	070524 CYLINDER	IA96753	01-6100-241	VEHICLE & EQUIPMENT MAINT.	482.00
07/26/24	43569	ELBURN NAPA	062124 ELECTRONIC FLASHER	907270	01-6100-241	VEHICLE & EQUIPMENT MAINT.	14.56
07/26/24	43569	ELBURN NAPA	062124 RTU EXT LIFE	907334	01-6200-241	VEHICLE MAINTENANCE	17.98
07/26/24	43569	ELBURN NAPA	062524 10W30	907648	01-6100-241	VEHICLE & EQUIPMENT MAINT.	71.88
07/26/24	43569	ELBURN NAPA	062524 '19 CHEVY TAHOE-BATTERY,	907658	01-6200-241	VEHICLE MAINTENANCE	618.08
07/26/24	43569	ELBURN NAPA	062824 BATTERY	908089	01-6100-241	VEHICLE & EQUIPMENT MAINT.	123.74
07/26/24	43570	FRONTIER	070624 ACCT #815-756-9684-090623-5	070624	07-7400-311	OFFICE EXPENSE	39.96
07/26/24	43570	FRONTIER	070624 ACCT #815-756-9684-090623-5	070624	06-7300-311	OFFICE EXPENSE	39.96
07/26/24	43570	FRONTIER	070624 ACCT#815-756-2558-090623-5	070624-POLI	01-6200-314	TELEPHONE	106.56
07/26/24	43570	FRONTIER	070624 ACCT#815-756-3030-090623-5	070624-TOW	01-6000-314	TELEPHONE	242.18
07/26/24	43570	FRONTIER	071024 ACCT#217-021-0061-122818-5	071024	01-6000-314	TELEPHONE	100.59
07/26/24	43570	FRONTIER	071024 ACCT#217-021-0061-122818-5	071024	06-7300-314	TELEPHONE	67.90
07/26/24	43570	FRONTIER	071024 ACCT#217-021-0061-122818-5	071024	01-6200-314	TELEPHONE	101.82
07/26/24	43571	GARLISCH AUTOMOTIVE SERVI	070824 SERPENTINE BELT	7876	01-6100-241	VEHICLE & EQUIPMENT MAINT.	136.67
07/26/24	43572	GRAINGER	070624 SUBMERSIBLE LVL TRANSMIT	9171611925	06-7300-243	M&O: SEWER PLANT	815.95

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07/26/24	43573	IIMC	070924 MEMBERSHIP FEE ID#16386	070924	01-6000-321	DUES & SUBSCRIPTIONS	185.00
07/26/24	43574	IL DEPT OF FINANCIAL & PROF	072424 LICENSE RENEWAL #252.0008	252.000887	01-6100-592	CEMETERY EXPENSE	150.00
07/26/24	43575	ILLINOIS EPA	061824 FY 25 DOMESTIC SEWAGE, A	061824	06-7300-312	ANNUAL PERMIT FEES	7,500.00
07/26/24	43575	ILLINOIS EPA	061824 FY 25 STORMWATER, ACCT#IL	061824-MS4	01-6100-522	FEES/PERMITS	1,000.00
07/26/24	43576	ILLINOIS TOLLWAY	070324 ACCT#2020281525	G125000010	01-6300-241	VEHICLE & EQUIPMENT MAINT.	139.65
07/26/24	43576	ILLINOIS TOLLWAY	070324 ACCT#2020281527	G125000010	01-6200-591	MISC EXPENSE	5.95
07/26/24	43577	JOINER'S HVAC INC	071524 REFRIGERANT & NEW SCHRO	2492	01-6100-242	TOWN HALL MAINTENANCE	642.00
07/26/24	43578	KIESLER POLICE SUPPLY, INC	062024 4 CASE FED AMER EAGLE 223	SO228130	01-6200-240	EQUIPMENT PURCHASES & MAINT	1,007.40
07/26/24	43579	LE PRINT EXPRESS	072424 CHESTNUT GROVE	44404	01-6300-315	COPIES & PRINTING	110.50
07/26/24	43580	MENARDS	061824 FLEX COUPLING, SEWER ELB	16350-1	06-7300-243	M&O: SEWER PLANT	33.41
07/26/24	43580	MENARDS	070524 PVC PIPE, CEMENT, COUPLIN,	17367	07-7400-243	M&O: WELL SYSTEM	327.82
07/26/24	43580	MENARDS	070524 FLEX SEAL SPRAY, LOCTITE,	17377	07-7400-243	M&O: WELL SYSTEM	42.54
07/26/24	43580	MENARDS	071724 STEEL TINE LEAF RAKE, FISK	18047	01-6100-258	FORESTRY	108.95
07/26/24	43580	MENARDS	071824 SAFETY HASP ZINC PLATE	18117	01-6100-232	MAINTENANCE TOWN GARAGE	16.99
07/26/24	43580	MENARDS	071824 JEFF LEMKE CLOTHING ALLO	18118	06-7300-198	UNIFORMS	59.98
07/26/24	43581	MERRY MAIDS	070224 CLEANING-PD FOR JUNE 2024	070224-PD	01-6200-242	M&O: OFFICE	324.00
07/26/24	43582	NCPERS GROUP LIFE INS	070124 LIFE INSURANCE PREMIUM	6231082024	01-2130	LIFE INSURANCE WITHHELD	112.00
07/26/24	43583	NICOR	071624 156 E NORTH AVE	071624	06-7300-221	UTILITIES	150.84
07/26/24	43583	NICOR	071624 250 S HALWOOD ST	071624	01-6100-316	UTILITIES	144.09
07/26/24	43583	NICOR	071724 227 S SOMONAUK RD	071724	07-7400-221	UTILITIES	44.73
07/26/24	43583	NICOR	071724 100 S LLANOS ST	071724	07-7400-221	UTILITIES	169.66
07/26/24	43583	NICOR	071724 91 N SPRUCE ST	071724	07-7400-221	UTILITIES	61.67
07/26/24	43583	NICOR	071724 59 S SOMONAUK RD	071724	01-6100-316	UTILITIES	44.73
07/26/24	43583	NICOR	071724 238 E CORTLAND CENTER RD	071724	06-7300-221	UTILITIES	48.11
07/26/24	43584	NIELSEN, RITA	062624 CONTRACTUAL CLERK HOUR	062624	01-6000-591	MISC EXPENSE	2,145.00
07/26/24	43585	OFFICE PRO	070124 PAPER ROLL, INK CARTRIDGE	697654-0	06-7300-311	OFFICE EXPENSE	95.81
07/26/24	43585	OFFICE PRO	070124 PAPER ROLL, INK CARTRIDGE	697654-0	07-7400-311	OFFICE EXPENSE	95.80
07/26/24	43586	PACE ANALYTICAL SERVICES L	033124 WATER TESTING-AMMONIA, F	19589109	06-7300-345	WASTEWATER TESTING	495.10
07/26/24	43586	PACE ANALYTICAL SERVICES L	033124 WATER TESTING-AMMONIA, F	19589109	07-7400-345	CHEMICALS & TESTING	344.00
07/26/24	43587	PITNEY BOWES PURCHASE PO	071424 ACCT#8000-9090-0767-8282	071424	01-6300-351	OFFICE EXPENSE	1.33
07/26/24	43587	PITNEY BOWES PURCHASE PO	071424 ACCT#8000-9090-0767-8282	071424	01-6000-313	POSTAGE	62.72
07/26/24	43587	PITNEY BOWES PURCHASE PO	071424 ACCT#8000-9090-0767-8282	071424	01-6200-313	POSTAGE	10.67
07/26/24	43587	PITNEY BOWES PURCHASE PO	071424 ACCT#8000-9090-0767-8282	071424	07-7400-311	OFFICE EXPENSE	30.69
07/26/24	43588	SOAS	071224 EMBROIDERY OF BADGE & N	5544	01-6200-198	UNIFORMS	13.00
07/26/24	43589	SUN LIFE ASSURANCE COMPA	071824 EMPLOYEE DENTAL INSURAN	071824	01-2100	HEALTH INS WITHHELD	556.74
07/26/24	43590	USABLUEBOOK	062824 HACH FLOURIDE REAGENT, H	INV0040868	07-7400-243	M&O: WELL SYSTEM	2,590.62
07/26/24	43590	USABLUEBOOK	062824 HACH FLOURIDE REAGENT, H	INV0040868	07-7400-345	CHEMICALS & TESTING	318.93
07/26/24	43591	VERIZON CONNECT FLEET US	070124 VEHICLE TRACKING SUBSCRI	3160000547	01-6100-314	TELEPHONE	87.25
07/26/24	43592	VERIZON WIRELESS	070124 MOBILE BROADBAND SERVIC	9967989313	01-6000-314	TELEPHONE	83.38

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07/26/24	43592	VERIZON WIRELESS	070124 MOBILE BROADBAND SERVIC	9967989313	01-6300-314	TELEPHONE	185.35
07/26/24	43592	VERIZON WIRELESS	070124 MOBILE BROADBAND SERVIC	9967989313	07-7400-314	TELEPHONE	114.19
07/26/24	43592	VERIZON WIRELESS	070124 MOBILE BROADBAND SERVIC	9967989313	06-7300-314	TELEPHONE	69.26
07/26/24	43592	VERIZON WIRELESS	070124 MOBILE BROADBAND SERVIC	9967989313	01-6100-314	TELEPHONE	228.43
07/26/24	43593	VERMEER-MIDWEST INC	071624 SWITCH	222320	01-6100-241	VEHICLE & EQUIPMENT MAINT.	31.95
07/26/24	43594	VIKING CHEMICAL COMPANY	070824 HYDROFLUOSILICIC ACID, SO	166182	07-7400-345	CHEMICALS & TESTING	1,693.67
07/26/24	43595	WATER REMEDIATION TECHNO	071124 IL WASTE COMPACT FEES	023350	07-7400-222	RADIUM REMOVAL PROCESSING	2,268.00
07/26/24	43596	WELLS FARGO FINANCIAL LEA	071024 XEROX COPIER-VERSA LINK	5030554408	01-6000-351	OFFICE EQUIP & MAINT	131.85
07/26/24	43597	WESTMORE EQUITIES LLC	071124 REAL ESTATE TAX REIMBURS	071124	14-6600-591	MISC EXPENSES	19,169.45
07/26/24	43598	WM OLSEN AND SONS INC	071824 259 W PINE & 35 W CHESTNU	5972	03-6500-842	SIDEWALKS, NEW CONSTRUCTION	22,660.00
07/31/24	4928	ADOBE EXPORT PDF	072924 ADOBE PRO	2831863528	01-6200-351	OFFICE EQUIP & MAINT	21.24
07/31/24	4929	AMAZON CAPITAL SERVICES	072424 BANKERS BOXES	114-8263597	01-6000-312	OFFICE SUPPLIES	70.70
07/31/24	4930	BACKBLAZE	072624 B2 CLOUD STORAGE	C2034EBF5	01-6000-351	OFFICE EQUIP & MAINT	1.67
07/31/24	4931	BLUECROSS BLUESHIELD OF I	071724 EMPLOYEE HEALTH INSURAN	071724	01-2100	HEALTH INS WITHHELD	14,634.24
07/31/24	4932	ENVISION HEALTHCARE LLC	070824 HRA REIMBURSEMENT	070824	01-6000-131	EMPLOYEE HEALTH INSURANCE	169.49
07/31/24	4933	INTERMEDIA	070124 EXCHANGE & ARCHIVING SER	2407346758	01-6000-351	OFFICE EQUIP & MAINT	466.80
07/31/24	4934	IRS USA TAX PAYMENT / EFTPS	071524 ANNUAL PCORI FEE	071524	01-6000-193	PAYROLL TAXES	45.08
07/31/24	4935	MICROSOFT ONLINE	071124 ONLINE SERVICES	E0200SMJV	01-6000-321	DUES & SUBSCRIPTIONS	107.25
07/31/24	4936	RESOURCE BANK NA	070124 HALWOOD FACILITY LOAN PA	070124	01-6100-611	PRINCIPAL PAYMENTS	21,656.80
07/31/24	4936	RESOURCE BANK NA	070124 HALWOOD FACILITY LOAN PA	070124	01-6100-621	INTEREST EXPENSE	8,270.20
07/31/24	4937	RONDO ENTERPRISES INC	070824 STREETS DEPT VEHICLE MAI	186543	01-6100-241	VEHICLE & EQUIPMENT MAINT.	103.65
07/31/24	4938	WEX BANK	061524 FUEL PURCHASES	97679340	01-6200-371	GAS & PETROLEUM	1,235.03
07/31/24	4938	WEX BANK	061524 FUEL PURCHASES-CAR WASH	97679340	01-6200-241	VEHICLE MAINTENANCE	68.00
07/31/24	4938	WEX BANK	061524 FUEL PURCHASES	97679340	01-6100-371	FUEL	886.95
07/31/24	4938	WEX BANK	061524 FUEL PURCHASES	97679340	01-6300-371	GASOLINE	156.47
07/31/24	4938	WEX BANK	061524 FUEL PURCHASES	97679340	06-7300-371	GAS & PETROLEUM	198.99
07/31/24	4938	WEX BANK	061524 FUEL PURCHASES	97679340	07-7400-371	GAS & PETROLEUM	464.31
07/31/24	4939	ZAPATA'S MEXICAN RESTAURA	071124 CHERYL ALDIS-MCI SUMMER	071124	01-6000-331	TRAVEL & TRAINING	19.51
07/31/24	4940	ZIFT, LLC	070224 ZIFT FEES	070224	06-7300-311	OFFICE EXPENSE	20.75
07/31/24	4940	ZIFT, LLC	070224 ZIFT FEES	070224	07-7400-311	OFFICE EXPENSE	20.75
07/31/24	4941	AMAZON CAPITAL SERVICES	072424 SMEAD FILE FOLDERS	114-4089855	01-6000-312	OFFICE SUPPLIES	25.00
07/31/24	4942	ENVISION HEALTHCARE LLC	072424 HRA REIMBURSEMENTS	072424	01-6000-131	EMPLOYEE HEALTH INSURANCE	335.94
07/31/24	4943	WEX BANK	071524 FUEL PURCHASES	98340181	01-6200-371	GAS & PETROLEUM	1,457.74
07/31/24	4943	WEX BANK	071524 FUEL PURCHASES-CAR WASH	98340181	01-6200-241	VEHICLE MAINTENANCE	62.00
07/31/24	4943	WEX BANK	041524 FUEL PURCHASES	98340181	01-6100-371	FUEL	688.86
07/31/24	4943	WEX BANK	071524 FUEL PURCHASES	98340181	01-6300-371	GASOLINE	141.79
07/31/24	4943	WEX BANK	071524 FUEL PURCHASES	98340181	06-7300-371	GAS & PETROLEUM	195.91
07/31/24	4943	WEX BANK	071524 FUEL PURCHASES	98340181	07-7400-371	GAS & PETROLEUM	457.15
07/31/24	4944	AMAZON CAPITAL SERVICES	072424 PERMIT CARDS	114-5537661	01-6000-312	OFFICE SUPPLIES	40.26

M = Manual Check, V = Void Check

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
07/31/24	4945	AMAZON CAPITAL SERVICES	072424 MAIL TRAYS FOR PLANNING C	114-2394175	01-6000-312	OFFICE SUPPLIES	55.72
07/31/24	4946	AMAZON CAPITAL SERVICES	072424 SMEAD FILE POCKETS	114-4472263	01-6000-312	OFFICE SUPPLIES	57.14
07/31/24	4947	AMAZON CAPITAL SERVICES	071124 ULTRA INK HIGH CAPACITY CA	114-5450147	01-6200-312	OFFICE SUPPLIES	74.53
07/31/24	4947	AMAZON CAPITAL SERVICES	071124 ULTRA INK HIGH CAPACITY CA	114-5450147	01-6100-312	OFFICE SUPPLIES	74.53
07/31/24	43599	DEKALB COUNTY RECORDER	073124 ANNEXATION ORD 2024-05	073124	01-6000-211	LEGAL EXPENSE	55.00
07/31/24	43600	DEKALB COUNTY RECORDER	073124 EASEMENT 2024-01	073124-2	01-6000-211	LEGAL EXPENSE	55.00
Total 07/24:							243,383.65
Grand Totals:							243,383.65

Funds: #01 = General Fund, #02 = Motor Fuel Tax, #03 = Capital Improvement Fund, #04 = Economic Development Fund, #05 = Special Project Fund, #06 = Sewer System, #07 = Water System, #12 = Police Department, #13 = Restricted Assets Fund, #14 = TIF FUND

General Fund Departments: #01-6000 = Administration, #01-6100 = Operations & Maintenance, #01-6300 = Engineering, Zoning & Building

Town of Cortland

Cash Summaries

Month Ending:

July 31, 2024

	<u>General</u>	<u>MFT</u>	<u>CIF</u>	<u>Sewer</u>	<u>Water</u>	<u>Festival & Parade</u>	<u>RAF</u>	<u>TIF</u>	<u>Total</u>
Beginning Cash	\$ 838,047.34	\$ 675,971.86	\$ 1,379,766.16	\$ 2,819,964.56	\$ 1,348,347.91	\$ 0.00	\$ 1,826,425.00	\$ 1,242,241.17	\$ 10,130,764.00
Revenue over Expenses:	\$ (199,776.63)	\$ 4,197.33	\$ (38,748.71)	\$ 115,357.58	\$ 93,830.90		\$ 6,568.82	\$ (6,087.96)	\$ (24,658.67)
Receivables									
Prev month	\$ 191,761.62	\$ 15,817.67	\$ 78,083.99	\$ 17,952.87	\$ 14,331.13	\$ -	\$ 5,197.50	\$ -	\$ 323,144.78
Current month	11,095.01	-	(0.01)	151,167.51	140,667.45	-	-	-	302,929.96
Change in receivables	\$ 180,666.61	\$ 15,817.67	\$ 78,084.00	\$ (133,214.64)	\$ (126,336.32)	\$ -	\$ 5,197.50	\$ -	\$ 20,214.82
Less: non-expense									\$ -
AJE for Audit		\$ -				\$ -	\$ -	\$ -	\$ -
Payables									
Prev month	\$ 71,928.24	\$ -	\$ 22,925.76	\$ 649,104.81	\$ 96,093.57	\$ -	\$ 955,114.16	\$ -	\$ 1,795,166.54
Current month	10,168.71	-	-	649,104.81	96,093.57	-	955,114.16	-	1,710,481.25
Change in Payables	\$ (61,759.53)	\$ -	\$ (22,925.76)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (84,685.29)
Ending Cash	\$ 757,177.79	\$ 695,986.86	\$ 1,396,175.69	\$ 2,802,107.50	\$ 1,315,842.49	\$ 0.00	\$ 1,838,191.32	\$ 1,236,153.21	\$ 10,041,634.86
Per Cash									
Trial Balance:	\$ 757,177.79	\$ 695,986.86	\$ 1,396,175.69	\$ 2,802,107.50	\$ 1,315,842.49	\$ -	\$ 1,838,191.32	\$ 1,236,153.21	\$ 10,041,634.86

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX</u>						
01-4052	RE TAX - CORPORATE LEVY	12,872.49	267,645.38	503,859.00	236,213.62	53.1
01-4055	PROPERTY TAX-POLICE	4,956.41	103,053.98	194,000.00	90,946.02	53.1
01-4058	RE TAX - IMRF LEVY	1,405.23	29,217.59	55,000.00	25,782.41	53.1
01-4059	RE TAX - SOC SEC LEVY	1,328.49	27,622.01	52,000.00	24,377.99	53.1
	TOTAL PROPERTY TAX	20,562.62	427,538.96	804,859.00	377,320.04	53.1
<u>FINES & FORFEITURES</u>						
01-4062	COURT FINES	380.00	2,555.00	8,000.00	5,445.00	31.9
	TOTAL FINES & FORFEITURES	380.00	2,555.00	8,000.00	5,445.00	31.9
<u>ROAD & BRIDGE TAX</u>						
01-4071	ROAD & BRIDGE TAX REV	344.11	9,428.37	18,700.00	9,271.63	50.4
	TOTAL ROAD & BRIDGE TAX	344.11	9,428.37	18,700.00	9,271.63	50.4
<u>BUILDING & ZONING PERMITS</u>						
01-4081	BUILDING & ZONING PERMITS	250.00	325.00	55,000.00	54,675.00	.6
01-4082	ZONING PERMITS	.00	925.00	.00	(925.00)	.0
01-4083	BUILDING PERMITS	.00	14,397.79	.00	(14,397.79)	.0
01-4084	SITE GRADING PLAN REVIEW	.00	900.00	.00	(900.00)	.0
	TOTAL BUILDING & ZONING PERMITS	250.00	16,547.79	55,000.00	38,452.21	30.1
<u>INCOME TAX REVENUE</u>						
01-4101	STATE INCOME TAX REVENUE	73,383.56	241,521.22	720,000.00	478,478.78	33.5
	TOTAL INCOME TAX REVENUE	73,383.56	241,521.22	720,000.00	478,478.78	33.5
<u>SALES TAX</u>						
01-4122	SALES TAX	(28,842.39)	26,731.05	320,000.00	293,268.95	8.4
01-4123	LOCAL USE TAX	(13,920.17)	13,253.90	150,000.00	136,746.10	8.8
	TOTAL SALES TAX	(42,762.56)	39,984.95	470,000.00	430,015.05	8.5

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REPLACEMENT TAX - STATE</u>						
01-4141	REPLACEMENT TAX - STATE	412.87	874.30	3,000.00	2,125.70	29.1
01-4142	VIDEO GAMING TAX - STATE	719.50	6,207.98	16,000.00	9,792.02	38.8
01-4143	CANNABIS USE TAX - STATE	(46.54)	1,160.11	6,000.00	4,839.89	19.3
	TOTAL REPLACEMENT TAX - STATE	1,085.83	8,242.39	25,000.00	16,757.61	33.0
<u>OTHER PERMITS</u>						
01-4151	OTHER PERMITS	.00	275.00	700.00	425.00	39.3
01-4153	LIQUOR LICENSES	.00	.00	1,000.00	1,000.00	.0
01-4154	PARK RENTAL	.00	10.00	.00	(10.00)	.0
01-4155	NON-HIGHWAY VEHICLES PERMIT	.00	125.00	500.00	375.00	25.0
01-4156	SOLICITORS PERMIT	.00	.00	350.00	350.00	.0
	TOTAL OTHER PERMITS	.00	410.00	2,550.00	2,140.00	16.1
<u>DONATIONS</u>						
01-4166	CEMETERY RECEIPTS	100.00	100.00	200.00	100.00	50.0
	TOTAL DONATIONS	100.00	100.00	200.00	100.00	50.0
<u>FRANCHISE FEES</u>						
01-4181	FRANCHISE FEES	1,906.91	3,156.53	30,000.00	26,843.47	10.5
	TOTAL FRANCHISE FEES	1,906.91	3,156.53	30,000.00	26,843.47	10.5
<u>SIMPLIFIED TELECOM TAX (IMF)</u>						
01-4201	SIMPLIFIED TELECOMM TAX (IMF)	(550.65)	505.08	6,000.00	5,494.92	8.4
	TOTAL SIMPLIFIED TELECOM TAX (IMF)	(550.65)	505.08	6,000.00	5,494.92	8.4
<u>REIMBURSEMENTS</u>						
01-4901	REIMBURSEMENTS	.00	.00	500.00	500.00	.0
01-4909	REIMBURSEMENTS - OTHER	618.23	618.23	.00	(618.23)	.0
	TOTAL REIMBURSEMENTS	618.23	618.23	500.00	(118.23)	123.7

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>RESTITUTION</u>						
01-4911	RESTITUTION FOR PROP DAMAGE	7,720.25	7,720.25	.00	(7,720.25)	.0
	TOTAL RESTITUTION	7,720.25	7,720.25	.00	(7,720.25)	.0
<u>MISCELLANEOUS REVENUE</u>						
01-4990	MISC REV PD REPORTS	25.00	40.00	100.00	60.00	40.0
01-4991	MISC REVENUE	348.00	2,486.95	500.00	(1,986.95)	497.4
01-4996	BUSINESS LICENSES	.00	125.00	1,200.00	1,075.00	10.4
	TOTAL MISCELLANEOUS REVENUE	373.00	2,651.95	1,800.00	(851.95)	147.3
<u>INTEREST ON INVESTMENT</u>						
01-8011	INTEREST ON INVESTMENT	3,108.19	8,165.76	35,000.00	26,834.24	23.3
	TOTAL INTEREST ON INVESTMENT	3,108.19	8,165.76	35,000.00	26,834.24	23.3
<u>TRANSFERS FROM OTHER FUNDS</u>						
01-8101	TRANSFERS FROM OTHER FUNDS	.00	.00	1,227,768.57	1,227,768.57	.0
	TOTAL TRANSFERS FROM OTHER FUNDS	.00	.00	1,227,768.57	1,227,768.57	.0
<u>GRANTS</u>						
01-8300	IEMA GRANT REVENUE	.00	.00	52,000.00	52,000.00	.0
01-8301	GRANTS	.00	.00	5,100.00	5,100.00	.0
	TOTAL GRANTS	.00	.00	57,100.00	57,100.00	.0
	TOTAL FUND REVENUE	66,519.49	769,146.48	3,462,477.57	2,693,331.09	22.2

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>						
01-6000-110	SALARIES - ELECTED OFFICIALS	9,453.77	28,258.17	122,525.00	94,266.83	23.1
01-6000-119	SALARIES - CLERICAL WORKERS	4,410.06	13,400.35	97,750.00	84,349.65	13.7
01-6000-131	EMPLOYEE HEALTH INSURANCE	2,209.87	9,995.27	45,620.00	35,624.73	21.9
01-6000-133	IMRF CONTRIBUTION	934.57	2,815.24	15,850.00	13,034.76	17.8
01-6000-134	EMPLOYEE INOCULATIONS	.00	.00	4,000.00	4,000.00	.0
01-6000-193	PAYROLL TAXES	1,105.69	3,231.98	15,900.00	12,668.02	20.3
01-6000-211	LEGAL EXPENSE	1,698.48	3,317.23	50,000.00	46,682.77	6.6
01-6000-214	AUDIT & ACCOUNTING FEES	19,590.18	29,855.66	121,430.00	91,574.34	24.6
01-6000-311	OFFICE EXPENSE	658.15	658.15	.00	(658.15)	.0
01-6000-312	OFFICE SUPPLIES	430.65	1,212.39	5,000.00	3,787.61	24.3
01-6000-313	POSTAGE	62.72	223.57	2,500.00	2,276.43	8.9
01-6000-314	TELEPHONE	3,589.48	4,437.22	16,000.00	11,562.78	27.7
01-6000-315	COPIES & PRINTING	.00	.00	750.00	750.00	.0
01-6000-318	ADVERTISING	.00	.00	1,500.00	1,500.00	.0
01-6000-321	DUES & SUBSCRIPTIONS	3,138.23	6,258.84	25,000.00	18,741.16	25.0
01-6000-331	TRAVEL & TRAINING	1,476.29	3,199.33	19,500.00	16,300.67	16.4
01-6000-351	OFFICE EQUIP & MAINT	13,442.55	15,031.41	18,550.00	3,518.59	81.0
01-6000-421	COMMUNITY PROGRAMS	20,000.00	20,000.00	20,000.00	.00	100.0
01-6000-511	INSURANCE EXPENSE	3,486.34	12,528.34	23,175.00	10,646.66	54.1
01-6000-531	REAL ESTATE TAXES	.00	(16.94)	1,600.00	1,616.94	(1.1)
01-6000-591	MISC EXPENSE	2,145.00	2,145.00	1,600.00	(545.00)	134.1
01-6000-812	CAP OUTLAY: EQUIP & FURN	396.62	2,198.52	18,040.00	15,841.48	12.2
	TOTAL ADMINISTRATION	88,228.65	158,749.73	626,290.00	467,540.27	25.4

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>						
01-6100-118	SALARIES - MAINT WORKERS	20,021.96	55,096.31	203,500.00	148,403.69	27.1
01-6100-131	EMPLOYEE HEALTH INSURANCE	2,634.70	7,110.38	34,500.00	27,389.62	20.6
01-6100-133	IMRF CONTRIBUTION	1,705.71	4,819.84	19,000.00	14,180.16	25.4
01-6100-151	UNEMPLOYMENT BENEFITS	.00	.00	3,500.00	3,500.00	.0
01-6100-193	PAYROLL TAXES	1,531.69	4,214.89	17,775.00	13,560.11	23.7
01-6100-197	DRUG/ALCOHOL PROGRAMS	.00	.00	800.00	800.00	.0
01-6100-198	UNIFORMS	212.93	212.93	1,600.00	1,387.07	13.3
01-6100-218	MAINTENANCE - STREET LIGHTS	.00	.00	5,000.00	5,000.00	.0
01-6100-219	ELECTRIC - STREET LIGHTS	259.75	376.02	36,500.00	36,123.98	1.0
01-6100-220	ROAD SALT	.00	.00	35,000.00	35,000.00	.0
01-6100-221	ROAD SIGNS	.00	679.30	9,000.00	8,320.70	7.6
01-6100-222	RAILROAD CROSSING MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
01-6100-224	STREET REPAIR MATERIALS	207.82	1,722.82	24,000.00	22,277.18	7.2
01-6100-226	TOOLS AND HARDWARE	.00	.00	3,000.00	3,000.00	.0
01-6100-227	SMALL EQUIPMENT PURCHASES	.00	.00	10,000.00	10,000.00	.0
01-6100-232	MAINTENANCE TOWN GARAGE	16.99	166.99	5,000.00	4,833.01	3.3
01-6100-235	PARKS - EQUIPMENT MAINTENANCE	665.56	665.56	12,000.00	11,334.44	5.6
01-6100-239	NUISANCE MOWING	.00	.00	1,000.00	1,000.00	.0
01-6100-241	VEHICLE & EQUIPMENT MAINT.	1,913.70	5,181.52	40,000.00	34,818.48	13.0
01-6100-242	TOWN HALL MAINTENANCE	828.00	1,257.00	6,000.00	4,743.00	21.0
01-6100-245	EQUIPMENT RENTAL	.00	971.08	20,000.00	19,028.92	4.9
01-6100-255	STORM SEWER REPAIRS	79.22	1,033.94	7,000.00	5,966.06	14.8
01-6100-258	FORESTRY	1,177.08	2,706.39	8,000.00	5,293.61	33.8
01-6100-312	OFFICE SUPPLIES	74.53	74.53	1,000.00	925.47	7.5
01-6100-314	TELEPHONE	395.68	939.55	6,000.00	5,060.45	15.7
01-6100-316	UTILITIES	324.32	1,041.21	8,000.00	6,958.79	13.0
01-6100-331	TRAVEL AND TRAINING	.00	.00	2,000.00	2,000.00	.0
01-6100-351	OFFICE EQUIP & MAINT	.00	.00	2,000.00	2,000.00	.0
01-6100-371	FUEL	4,681.79	6,506.36	25,000.00	18,493.64	26.0
01-6100-492	IPRF SAFETY GRANT	.00	.00	2,500.00	2,500.00	.0
01-6100-511	INSURANCE EXPENSE	6,678.33	21,172.33	44,000.00	22,827.67	48.1
01-6100-522	FEES/PERMITS	1,000.00	1,000.00	2,000.00	1,000.00	50.0
01-6100-525	TECHNOLOGY UPGRADES	.00	.00	2,000.00	2,000.00	.0
01-6100-591	MISC EXPENSE	.00	339.07	500.00	160.93	67.8
01-6100-592	CEMETERY EXPENSE	150.00	150.00	2,000.00	1,850.00	7.5
01-6100-611	PRINCIPAL PAYMENTS	24,425.17	24,425.17	44,055.00	19,629.83	55.4
01-6100-621	INTEREST EXPENSE	5,501.83	5,501.83	7,264.00	1,762.17	75.7
01-6100-811	CAP OUTLAY: CONSTRUCT	.00	10,845.00	.00	(10,845.00)	.0
01-6100-812	CAP OUTLAY: EQUIP & FURN	12,361.00	12,361.00	95,000.00	82,639.00	13.0
	TOTAL PUBLIC WORKS	86,847.76	170,571.02	746,494.00	575,922.98	22.9

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>						
01-6200-114	SALARIES - REGULAR	39,552.04	118,286.37	521,800.00	403,513.63	22.7
01-6200-115	SALARIES - SPECIAL ASSIGNMENT	1,123.58	4,986.56	25,000.00	20,013.44	20.0
01-6200-116	SALARIES - OVERTIME	.00	.00	8,000.00	8,000.00	.0
01-6200-119	SALARIES - CLERICAL	1,018.98	3,168.51	9,000.00	5,831.49	35.2
01-6200-131	EMPLOYEE HEALTH INS	6,401.80	19,205.40	112,000.00	92,794.60	17.2
01-6200-133	IMRF CONTRIBUTION	3,653.17	10,950.66	48,422.00	37,471.34	22.6
01-6200-193	PAYROLL TAXES	3,039.19	9,203.94	45,200.00	35,996.06	20.4
01-6200-198	UNIFORMS	73.69	173.59	4,120.00	3,946.41	4.2
01-6200-199	UNIFORM ALLOWANCE	108.45	108.45	4,300.00	4,191.55	2.5
01-6200-211	LEGAL EXPENSE	87.50	87.50	1,500.00	1,412.50	5.8
01-6200-212	ADJUDICATION	218.75	306.25	3,500.00	3,193.75	8.8
01-6200-240	EQUIPMENT PURCHASES & MAINT	1,250.33	2,017.60	10,000.00	7,982.40	20.2
01-6200-241	VEHICLE MAINTENANCE	1,628.75	1,749.91	8,500.00	6,750.09	20.6
01-6200-242	M&O: OFFICE	648.00	648.00	1,500.00	852.00	43.2
01-6200-261	TELECOMMUNICATIONS SERVICE	.00	55,475.00	66,570.00	11,095.00	83.3
01-6200-312	OFFICE SUPPLIES	101.59	212.35	1,000.00	787.65	21.2
01-6200-313	POSTAGE	10.67	34.42	150.00	115.58	23.0
01-6200-314	TELEPHONE	1,948.22	2,928.51	15,500.00	12,571.49	18.9
01-6200-315	COPIES & PRINTING	49.44	184.26	1,500.00	1,315.74	12.3
01-6200-316	UTILITIES	44.49	126.37	2,500.00	2,373.63	5.1
01-6200-317	BUSINESS FORMS EXPENSE	.00	.00	2,500.00	2,500.00	.0
01-6200-321	DUES & SUBSCRIPTIONS	3,506.01	12,569.01	39,450.00	26,880.99	31.9
01-6200-331	TRAVEL & TRAINING	.00	1,143.03	8,500.00	7,356.97	13.5
01-6200-351	OFFICE EQUIP & MAINT	374.29	416.77	4,000.00	3,583.23	10.4
01-6200-361	DUI PREVENTION EQUIP	.00	.00	2,000.00	2,000.00	.0
01-6200-371	GAS & PETROLEUM	2,692.77	4,071.36	18,000.00	13,928.64	22.6
01-6200-421	COMMUNITY PROGRAMS	.00	.00	1,000.00	1,000.00	.0
01-6200-492	IPRF SAFETY GRANT	.00	.00	2,547.00	2,547.00	.0
01-6200-511	INSURANCE EXP	4,175.00	21,144.00	39,600.00	18,456.00	53.4
01-6200-512	LEGAL - UNION	700.00	722.50	.00	(722.50)	.0
01-6200-550	TECHNOLOGY UPGRADES	120.00	120.00	4,000.00	3,880.00	3.0
01-6200-591	MISC EXPENSE	11.73	399.54	3,000.00	2,600.46	13.3
01-6200-812	CAP OUTLAY: EQUIP/FURN	.00	.00	55,000.00	55,000.00	.0
01-6200-814	CAP OUTLAY: VEHICLE	.00	.00	25,000.00	25,000.00	.0
	TOTAL POLICE DEPARTMENT	72,538.44	270,439.86	1,094,659.00	824,219.14	24.7

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING & ZONING</u>					
01-6300-118 SALARIES - CODE OFFICIAL	2,180.88	6,256.59	40,000.00	33,743.41	15.6
01-6300-120 SALARIES - ENGINEER	10,769.23	31,680.37	140,000.00	108,319.63	22.6
01-6300-131 EMPLOYEE HEALTH/LIFE	15.42	46.26	205.00	158.74	22.6
01-6300-133 EMPLOYER IMRF	984.30	2,895.57	12,800.00	9,904.43	22.6
01-6300-193 PAYROLL TAXES	990.69	2,902.19	12,500.00	9,597.81	23.2
01-6300-211 ENGINEERING: NON-REIMBURSABLE	.00	.00	40,000.00	40,000.00	.0
01-6300-213 PLANNING/ZONING/BUILDING	.00	.00	1,500.00	1,500.00	.0
01-6300-215 ZONING ADM: REIMBURSABLE	88.66	88.66	.00	(88.66)	.0
01-6300-241 VEHICLE & EQUIPMENT MAINT.	139.65	139.65	4,000.00	3,860.35	3.5
01-6300-312 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
01-6300-313 POSTAGE	.00	.00	100.00	100.00	.0
01-6300-314 TELEPHONE	185.35	555.81	2,200.00	1,644.19	25.3
01-6300-315 COPIES & PRINTING	110.50	110.50	600.00	489.50	18.4
01-6300-321 DUES & SUBSCRIPTIONS	122.00	122.00	1,500.00	1,378.00	8.1
01-6300-331 CONFERENCE AND TRAINING	450.00	1,692.32	6,000.00	4,307.68	28.2
01-6300-351 OFFICE EXPENSE	1,806.66	1,808.32	6,000.00	4,191.68	30.1
01-6300-371 GASOLINE	298.26	546.19	3,000.00	2,453.81	18.2
01-6300-493 GRANT REIMBURSEMENT EXPENSE	.00	.00	52,000.00	52,000.00	.0
01-6300-511 INSURANCE EXP	539.67	660.67	1,000.00	339.33	66.1
01-6300-812 CAP OUTLAY: EQUIP & FURN	.00	.00	395,185.00	395,185.00	.0
TOTAL ENGINEERING & ZONING	18,681.27	49,505.10	719,590.00	670,084.90	6.9
TOTAL FUND EXPENDITURES	266,296.12	649,265.71	3,187,033.00	2,537,767.29	20.4
NET REVENUE OVER EXPENDITURES	(199,776.63)	119,880.77	275,444.57	155,563.80	43.5

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

MOTOR FUEL TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MOTOR FUEL TAX REVENUES</u>					
02-4011 MFT APPROPRIATION	1,061.44	32,249.09	178,000.00	145,750.91	18.1
TOTAL MOTOR FUEL TAX REVENUES	1,061.44	32,249.09	178,000.00	145,750.91	18.1
<u>INTEREST ON INVESTMENT</u>					
02-8011 INTEREST ON INVESTMENT	3,135.89	9,078.02	30,000.00	20,921.98	30.3
TOTAL INTEREST ON INVESTMENT	3,135.89	9,078.02	30,000.00	20,921.98	30.3
TOTAL FUND REVENUE	4,197.33	41,327.11	208,000.00	166,672.89	19.9

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

MOTOR FUEL TAX FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>MOTOR FUEL EXPENSES</u>					
02-6400-237 REBUILD ILLINOIS EXPENSES	.00	.00	65,000.00	65,000.00	.0
02-6400-370 GENERAL MAINTENANCE	.00	.00	150,000.00	150,000.00	.0
TOTAL MOTOR FUEL EXPENSES	<u>.00</u>	<u>.00</u>	<u>215,000.00</u>	<u>215,000.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>215,000.00</u>	<u>215,000.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>4,197.33</u>	<u>41,327.11</u>	<u>(7,000.00)</u>	<u>(48,327.11)</u>	<u>590.4</u>

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRICITY</u>						
03-4011	UTILITY TAX - ELECTRICITY	1,936.30	15,489.04	85,000.00	69,510.96	18.2
	TOTAL ELECTRICITY	1,936.30	15,489.04	85,000.00	69,510.96	18.2
<u>GAS</u>						
03-4021	UTILITY TAX - GAS	(3,581.15)	6,289.16	70,000.00	63,710.84	9.0
	TOTAL GAS	(3,581.15)	6,289.16	70,000.00	63,710.84	9.0
<u>TELEPHONE</u>						
03-4031	SIMPLIFIED TELECOMM TAX (UT)	(1,962.55)	1,758.79	20,000.00	18,241.21	8.8
	TOTAL TELEPHONE	(1,962.55)	1,758.79	20,000.00	18,241.21	8.8
<u>SALES TAX</u>						
03-4041	NON HOME RULE SALES TAX	(18,785.30)	19,925.10	215,000.00	195,074.90	9.3
	TOTAL SALES TAX	(18,785.30)	19,925.10	215,000.00	195,074.90	9.3
<u>MISCELLANEOUS REVENUE</u>						
03-4991	MISCELLANEOUS INCOME	.00	.00	250.00	250.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	250.00	250.00	.0
<u>INTEREST ON INVESTMENTS</u>						
03-8011	INTEREST ON INVESTMENTS	6,303.99	18,420.60	40,000.00	21,579.40	46.1
	TOTAL INTEREST ON INVESTMENTS	6,303.99	18,420.60	40,000.00	21,579.40	46.1
	TOTAL FUND REVENUE	(16,088.71)	61,882.69	430,250.00	368,367.31	14.4

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPR EXPENSES</u>					
03-6500-421 COMMUNITY PROGRAMS	.00	.00	10,000.00	10,000.00	.0
03-6500-522 NPDES PERMIT FEE	.00	.00	1,000.00	1,000.00	.0
03-6500-726 DONATIONS- COMMUNITY AGENCIES	.00	2,500.00	3,000.00	500.00	83.3
03-6500-824 STREET IMPROVEMENT	.00	.00	25,000.00	25,000.00	.0
03-6500-840 HOLIDAY DECORATIONS	.00	294.57	15,000.00	14,705.43	2.0
03-6500-842 SIDEWALKS, NEW CONSTRUCTION	22,660.00	22,660.00	50,000.00	27,340.00	45.3
03-6500-912 LOAN PAYMENTS	.00	.00	51,319.00	51,319.00	.0
03-6500-913 CAPITAL PURCHASE TRANSFERS	.00	.00	588,224.57	588,224.57	.0
TOTAL CAPITAL IMPR EXPENSES	22,660.00	25,454.57	743,543.57	718,089.00	3.4
TOTAL FUND EXPENDITURES	22,660.00	25,454.57	743,543.57	718,089.00	3.4
NET REVENUE OVER EXPENDITURES	(38,748.71)	36,428.12	(313,293.57)	(349,721.69)	11.6

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

SEWER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SERVICE FEES</u>						
06-4010	CONNECTION FEES	.00	2,000.00	18,000.00	16,000.00	11.1
06-4011	SERVICE FEES	141,815.71	142,672.14	560,000.00	417,327.86	25.5
	TOTAL SERVICE FEES	141,815.71	144,672.14	578,000.00	433,327.86	25.0
<u>LATE CHARGES</u>						
06-4021	LATE CHARGES	.00	5,787.16	31,000.00	25,212.84	18.7
	TOTAL LATE CHARGES	.00	5,787.16	31,000.00	25,212.84	18.7
<u>BAD CHECK CHARGES</u>						
06-4041	BAD CHECK CHARGES	.00	.00	25.00	25.00	.0
	TOTAL BAD CHECK CHARGES	.00	.00	25.00	25.00	.0
<u>PERMITS</u>						
06-4051	PERMITS	.00	7,000.00	50,000.00	43,000.00	14.0
	TOTAL PERMITS	.00	7,000.00	50,000.00	43,000.00	14.0
<u>MISCELLANEOUS REVENUE</u>						
06-4991	MISC REVENUE	263.39	326.47	200.00	(126.47)	163.2
	TOTAL MISCELLANEOUS REVENUE	263.39	326.47	200.00	(126.47)	163.2
<u>INTEREST ON INVESTMENT</u>						
06-8011	INTEREST ON INVESTMENT	12,549.21	37,035.99	95,000.00	57,964.01	39.0
	TOTAL INTEREST ON INVESTMENT	12,549.21	37,035.99	95,000.00	57,964.01	39.0
<u>GRANTS</u>						
06-8300	GRANT REVENUE	.00	.00	2,547.00	2,547.00	.0
	TOTAL GRANTS	.00	.00	2,547.00	2,547.00	.0

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
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Item 2.

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEASE INCOME</u>					
06-8801 LEASE INCOME	.00	.00	34,800.00	34,800.00	.0
TOTAL LEASE INCOME	.00	.00	34,800.00	34,800.00	.0
TOTAL FUND REVENUE	154,628.31	194,821.76	791,572.00	596,750.24	24.6

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM EXPENSES</u>					
06-7300-118 SALARIES: MAINT WORKERS	6,860.51	20,565.93	107,500.00	86,934.07	19.1
06-7300-131 EMPLOYEE HEALTH INSURANCE	857.20	2,571.60	12,000.00	9,428.40	21.4
06-7300-133 IMRF CONTRIBUTION	627.05	1,879.71	9,775.00	7,895.29	19.2
06-7300-134 PENSION EXPENSE	.00	.00	8,500.00	8,500.00	.0
06-7300-193 PAYROLL TAXES	524.82	1,573.29	8,000.00	6,426.71	19.7
06-7300-198 UNIFORMS	59.98	59.98	1,500.00	1,440.02	4.0
06-7300-211 LEGAL/COLLECTION EXPENSE	.00	.00	1,000.00	1,000.00	.0
06-7300-212 ENGINEERING EXPENSE	.00	.00	2,500.00	2,500.00	.0
06-7300-213 OTHER CONSULTING FEES	1,457.81	2,915.62	16,550.00	13,634.38	17.6
06-7300-214 AUDIT FEES	3,071.65	3,071.65	4,300.00	1,228.35	71.4
06-7300-218 EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
06-7300-221 UTILITIES	10,180.90	21,963.25	125,000.00	103,036.75	17.6
06-7300-241 M&O: VEH & EQUIP	2,110.02	5,141.88	8,000.00	2,858.12	64.3
06-7300-243 M&O: SEWER PLANT	1,958.66	2,108.66	40,000.00	37,891.34	5.3
06-7300-311 OFFICE EXPENSE	1,814.57	2,892.19	6,500.00	3,607.81	44.5
06-7300-312 ANNUAL PERMIT FEES	7,500.00	7,500.00	11,000.00	3,500.00	68.2
06-7300-313 TRAINING	.00	.00	3,000.00	3,000.00	.0
06-7300-314 TELEPHONE	137.16	411.42	5,000.00	4,588.58	8.2
06-7300-345 WASTEWATER TESTING	1,222.50	1,492.30	18,000.00	16,507.70	8.3
06-7300-371 GAS & PETROLEUM	394.90	640.98	2,200.00	1,559.02	29.1
06-7300-492 IPRF SAFETY GRANT	.00	.00	2,547.00	2,547.00	.0
06-7300-511 INSURANCE EXPENSE	493.00	2,653.00	5,500.00	2,847.00	48.2
06-7300-531 REAL ESTATE TAXES	.00	286.02	.00	(286.02)	.0
06-7300-591 MISC EXPENSES	.00	.00	500.00	500.00	.0
06-7300-611 DEBT SERVICE PRINCIPAL	.00	.00	48,000.00	48,000.00	.0
06-7300-621 INTEREST EXPENSE	.00	.00	11,000.00	11,000.00	.0
06-7300-812 CAP OUTLAY: EQUIPMENT	.00	.00	40,000.00	40,000.00	.0
TOTAL SEWER SYSTEM EXPENSES	<u>39,270.73</u>	<u>77,727.48</u>	<u>500,872.00</u>	<u>423,144.52</u>	<u>15.5</u>
TOTAL FUND EXPENDITURES	<u>39,270.73</u>	<u>77,727.48</u>	<u>500,872.00</u>	<u>423,144.52</u>	<u>15.5</u>
NET REVENUE OVER EXPENDITURES	<u>115,357.58</u>	<u>117,094.28</u>	<u>290,700.00</u>	<u>173,605.72</u>	<u>40.3</u>

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SERVICE FEES</u>						
07-4011	SERVICE FEES	135,361.39	135,438.85	525,000.00	389,561.15	25.8
	TOTAL SERVICE FEES	135,361.39	135,438.85	525,000.00	389,561.15	25.8
<u>LATE CHARGES</u>						
07-4021	LATE CHARGES	.00	446.07	2,500.00	2,053.93	17.8
	TOTAL LATE CHARGES	.00	446.07	2,500.00	2,053.93	17.8
<u>BAD CHECK CHARGES</u>						
07-4041	BAD CHECK CHARGES	.00	.00	150.00	150.00	.0
	TOTAL BAD CHECK CHARGES	.00	.00	150.00	150.00	.0
<u>PERMITS</u>						
07-4051	PERMITS	.00	7,600.00	85,000.00	77,400.00	8.9
	TOTAL PERMITS	.00	7,600.00	85,000.00	77,400.00	8.9
<u>METER SALES</u>						
07-4301	METER SALES	.00	1,500.00	5,000.00	3,500.00	30.0
	TOTAL METER SALES	.00	1,500.00	5,000.00	3,500.00	30.0
<u>MISCELLANEOUS REVENUE</u>						
07-4991	MISC INCOME	800.00	900.00	2,000.00	1,100.00	45.0
	TOTAL MISCELLANEOUS REVENUE	800.00	900.00	2,000.00	1,100.00	45.0
<u>INTEREST ON INVESTMENT</u>						
07-8011	INTEREST ON INVESTMENT	5,949.39	18,131.82	50,000.00	31,868.18	36.3
	TOTAL INTEREST ON INVESTMENT	5,949.39	18,131.82	50,000.00	31,868.18	36.3

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

WATER SYSTEM FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>LEASE INCOME</u>					
07-8801 LEASE INCOME	620.00	1,240.00	3,720.00	2,480.00	33.3
TOTAL LEASE INCOME	620.00	1,240.00	3,720.00	2,480.00	33.3
TOTAL FUND REVENUE	142,730.78	165,256.74	673,370.00	508,113.26	24.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER SYSTEM EXPENSES</u>						
07-7400-118	SALARIES: MAINT WORKERS	10,290.79	30,848.92	158,500.00	127,651.08	19.5
07-7400-131	EMPLOYEE HEALTH INSURANCE	1,285.84	3,857.52	16,725.00	12,867.48	23.1
07-7400-133	IMRF CONTRIBUTION	940.57	2,819.58	15,000.00	12,180.42	18.8
07-7400-134	PENSION EXPENSE	.00	.00	12,350.00	12,350.00	.0
07-7400-193	PAYROLL TAXES	787.26	2,359.95	12,500.00	10,140.05	18.9
07-7400-198	UNIFORMS	.00	.00	900.00	900.00	.0
07-7400-213	OTHER CONSULTING FEES	2,186.71	4,373.42	24,800.00	20,426.58	17.6
07-7400-214	AUDIT FEES	3,071.65	3,071.65	4,000.00	928.35	76.8
07-7400-221	UTILITIES	6,544.82	15,241.92	75,000.00	59,758.08	20.3
07-7400-222	RADIUM REMOVAL PROCESSING	11,690.29	30,534.87	116,510.00	85,975.13	26.2
07-7400-241	M&O: VEH & EQUIP	2,384.99	5,667.33	8,000.00	2,332.67	70.8
07-7400-243	M&O: WELL SYSTEM	2,960.98	10,479.32	30,000.00	19,520.68	34.9
07-7400-311	OFFICE EXPENSE	2,217.06	3,387.22	12,000.00	8,612.78	28.2
07-7400-314	TELEPHONE	114.19	342.45	5,000.00	4,657.55	6.9
07-7400-331	TRAVEL & TRAINING	.00	1,774.60	3,000.00	1,225.40	59.2
07-7400-341	METER PURCHASES & SUPPLIES	.00	8,670.00	15,000.00	6,330.00	57.8
07-7400-343	CONNECTION EXP	.00	.00	3,500.00	3,500.00	.0
07-7400-344	ACCESS SUPPLY PURCH	.00	.00	2,000.00	2,000.00	.0
07-7400-345	CHEMICALS & TESTING	2,707.60	5,684.04	25,000.00	19,315.96	22.7
07-7400-346	TOOLS	.00	.00	1,500.00	1,500.00	.0
07-7400-371	GAS & PETROLEUM	921.46	1,495.66	8,000.00	6,504.34	18.7
07-7400-511	INSURANCE EXPENSE	795.67	4,955.67	6,800.00	1,844.33	72.9
07-7400-531	REAL ESTATE TAXES	.00	113.88	240.00	126.12	47.5
07-7400-811	CAP OUTLAY: CONSTRUCT	.00	.00	45,000.00	45,000.00	.0
07-7400-826	CAP OUTLAY: ENG STUDY	.00	.00	75,000.00	75,000.00	.0
	TOTAL WATER SYSTEM EXPENSES	48,899.88	135,678.00	676,325.00	540,647.00	20.1
	TOTAL FUND EXPENDITURES	48,899.88	135,678.00	676,325.00	540,647.00	20.1
	NET REVENUE OVER EXPENDITURES	93,830.90	29,578.74	(2,955.00)	(32,533.74)	1001.0

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

RESTRICTED ASSETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DONATIONS</u>						
13-4167	WASTE COLLECTION AGREEMENT	(1,691.25)	3,506.25	17,000.00	13,493.75	20.6
	TOTAL DONATIONS	(1,691.25)	3,506.25	17,000.00	13,493.75	20.6
<u>PARK DEVELOPMENT FEES</u>						
13-4171	PARK LOT DEV FEES - GENERAL	.00	300.00	1,000.00	700.00	30.0
	TOTAL PARK DEVELOPMENT FEES	.00	300.00	1,000.00	700.00	30.0
<u>CAPITAL CONTRIBUTIONS: TOWN</u>						
13-4201	CAP CONTRIB: PUBLIC WORKS BLDG	.00	1,009.26	.00	(1,009.26)	.0
13-4202	CAP CONTRIB: POLICE FACILITY	.00	805.56	.00	(805.56)	.0
13-4203	CAP CONTRIB: EMERGENCY SIREN	.00	23.14	.00	(23.14)	.0
13-4204	CAP CONTRIB: TOWN HALL BLDG	.00	2,509.26	.00	(2,509.26)	.0
13-4205	CAP CONTRIB: SPORTS COMPLEX	.00	1,319.44	.00	(1,319.44)	.0
	TOTAL CAPITAL CONTRIBUTIONS: TOWN	.00	5,666.66	.00	(5,666.66)	.0
<u>INTEREST</u>						
13-8011	INTEREST ON INVESTMENT	8,283.19	24,185.12	45,000.00	20,814.88	53.7
	TOTAL INTEREST	8,283.19	24,185.12	45,000.00	20,814.88	53.7
	TOTAL FUND REVENUE	6,591.94	33,658.03	63,000.00	29,341.97	53.4

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

RESTRICTED ASSETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RESTRICTED ASSETS</u>					
13-8000-350 ROAD IMPROVEMENTS	.00	.00	39,815.00	39,815.00	.0
13-8000-813 CAP OUTLAY: TOWN HALL	.00	.00	5,000.00	5,000.00	.0
13-8000-814 CAP OUTLAY: SSA#4	.00	.00	75,000.00	75,000.00	.0
13-8000-824 CAP O/L: PARK DEV (MCPHILLIPS)	.00	.00	14,305.00	14,305.00	.0
13-8000-833 CAP OUTLAY: PUBL WKS FACILITY	.00	.00	5,000.00	5,000.00	.0
13-8000-840 AIRPORT ROAD UTILITIES	23.12	47.02	.00	(47.02)	.0
TOTAL RESTRICTED ASSETS	23.12	47.02	139,120.00	139,072.98	.0
TOTAL FUND EXPENDITURES	23.12	47.02	139,120.00	139,072.98	.0
NET REVENUE OVER EXPENDITURES	6,568.82	33,611.01	(76,120.00)	(109,731.01)	44.2

TOWN OF CORTLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

		TIF FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST INCOME</u>						
14-8010	TIF RE TAX RECEIVED	10,032.05	319,068.92	485,000.00	165,931.08	65.8
14-8011	INTEREST ON INVESTMENT	4,881.04	13,526.55	25,000.00	11,473.45	54.1
TOTAL INTEREST INCOME		14,913.09	332,595.47	510,000.00	177,404.53	65.2
TOTAL FUND REVENUE		14,913.09	332,595.47	510,000.00	177,404.53	65.2

TOWN OF CORTLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2024

Item 2.

		TIF FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TIF EXPENSES</u>						
14-6600-212	ADMINISTRATIVE EXPENSE	1,831.60	1,831.60	9,500.00	7,668.40	19.3
14-6600-591	MISC EXPENSES	19,169.45	19,169.45	500,000.00	480,830.55	3.8
	TOTAL TIF EXPENSES	21,001.05	21,001.05	509,500.00	488,498.95	4.1
	TOTAL FUND EXPENDITURES	21,001.05	21,001.05	509,500.00	488,498.95	4.1
	NET REVENUE OVER EXPENDITURES	(6,087.96)	311,594.42	500.00	(311,094.42)	62318.

General Fund - Streets and Maintenance Facility 250 S Halwood		
Loan Date: 12/31/11, Maturity Date: 6/30/30, Loan Amount: \$655,200.00 Interest Rate: 7.25%, Semi-Annual P&I due 6/30 and 12/31		
Beginning Balance 5/1/2024		\$ 299,378.24
Principal Paid Fiscal Year 2025:		\$ (21,656.80)
Interest Paid Fiscal Year 2025:	\$ 8,270.20	
Current Balance:		<u>\$ 277,721.44</u>
Remaining Debt Schedule		
	Principal	Interest
Fiscal Year Ending 2025	\$ 22,365.98	\$ 7,561.02
Fiscal Year Ending 2026	\$ 46,575.29	\$ 13,278.71
Future	\$ 208,780.18	\$ 25,950.88
Total:	<u>\$ 277,721.44</u>	<u>\$ 46,790.61</u>
* rate change 3 year variable		

General Fund - IEPA Loan Wastewater Project: L17-5003		
Maturity Date 9/25/2034, Int Rate: 1.93%, Semi-Annual Payments		
Beginning Balance 5/1/2024		\$ 576,634.88
Principal Paid Fiscal Year 2025:		\$ -
Interest Paid Fiscal Year 2025:	\$ -	
Current Balance:		<u>\$ 576,634.88</u>
Remaining Debt Schedule		
Fiscal Year Ending 2025	\$ 50,058.09	\$ 10,888.69
Fiscal Year Ending 2026	\$ 51,028.88	\$ 9,917.90
Future	\$ 475,547.91	\$ 42,347.17
Total:	<u>\$ 576,634.88</u>	<u>\$ 63,153.76</u>

Town of Cortland
 Restricted Assets
 July 31, 2024

Item 2.

	Balance 7/1/2024	Deposits 7/31/2024	Expenditures 7/31/2024	Balance 7/31/2024
Customer Deposits				
13-2010 AP	\$ -			\$ -
13-2020 Deferred Revenue	\$ -	-	-	-
13-2301 Occupany Deposits	\$ -	-	-	-
13-2355 Airport Road Security Deposits	\$ -	-	-	-
Engineering Deposits				
13-2316 DCUSD #428	\$ 51,668.29	\$ -	\$ -	\$ 51,668.29
Land/Cash Contributions				
13-2401 Cortland Fire Protection District	\$ 1,500.00			\$ 1,500.00
13-2405 Sycamore School District # 427	\$ 3,262.40			3,262.40
13-2406 #428 Schools	\$ 126,122.68			126,122.68
13-2407 Cortland Library	\$ 225.00			225.00
Storm Sewer Escrow				
13-2411 Neumann Homes Inc	\$ 75,481.55			\$ 75,481.55
Capital Contributions #428 Schools				
13-2432 DRH Cambridge - Richland Trails	\$ 254,325.16			\$ 254,325.16
Library Building				
13-2452 Library Building	\$ 20,222.40		\$ -	\$ 20,222.40
Fire Department Building				
13-2461 DRH Cambridge - Richland Trails	\$ 91,144.90			\$ 91,144.90
13-2462 Montalbano - Chestnut Grove	\$ 26,166.00		-	\$ 26,166.00
WasteWater Irrigation Land Acquisition				
13-2501 SSA # 4 Connection Fees	\$ 97,000.00		\$ -	\$ 97,000.00
13-2505 SSA # 8 Connection Fees	\$ -		-	\$ -
13-2551 Waste Water Irrigation Land Fee	\$ 96,500.00		-	\$ 96,500.00
Cortland Events Committee				
13-2900 Festival Parade	\$ -	\$ -	\$ -	\$ -
13-2350 Road Improvements	\$ -	\$ -		\$ -
13-2352 Administrative Fund	\$ 99,423.32			99,423.32
13-2354 Punch List Follow Up Items	\$ 12,072.46			12,072.46
Capital Contributions - Town Use (By Purpose)				
13-3100 McPhillips Park Improvements	\$ 13,961.76	\$ -	\$ -	\$ 13,961.76
13-4096 Town Services	\$ -	-	-	-
13-4167 Road Improvements - DC Trash Agreement	\$ 92,214.86	3,506.25	5,197.50	90,523.61
13-4168 Airport Road Property Rent	\$ 17,137.35		23.12	17,114.23
13-4170 Airport Road Farm Rent	\$ 106,953.83		-	106,953.83
13-4161 Parks Improvements	\$ 256.00		-	256.00
13-4171 Park Development Fees	\$ 9,500.00		-	9,500.00
13-4201 Public Works Facility	\$ 20,689.83		-	20,689.83
13-4202 Police Facility	\$ 16,929.44		-	16,929.44
13-4203 Emergency Siren	\$ 3,112.33		-	3,112.33
13-4204 Town Hall	\$ 41,114.83		-	41,114.83
13-4205 Sports Complex	\$ 178,798.37		-	178,798.37
13-4206 Capital Improvements	\$ 207,196.69	8,283.19	-	215,479.88
13-4206 SCADA - Chestnut Grove	\$ 2,425.60		-	2,425.60
13-8101 Transfers from Other Funds - Town Loan	\$ 157,239.89		-	157,239.89
13-8701 InvestForeclosures (Dep less Ltr of Credit)	\$ -	-	-	-
13-8702 Performance Bond - Nature's Crossing	\$ -	-	-	-
	\$ 867,530.78	\$ 11,789.44	\$ 5,220.62	\$ 874,099.60

"FUND BAL"	\$ 835,504.39		
Reserve for McPhillips	\$ 13,961.76		
YTD Revs over Exps	\$ 33,611.01		
Fund Equity	\$ 883,077.16		
		Total Assets	\$ 1,838,191.32
		Total Liabilities & Equity	\$ 1,838,191.32
Account Interest	\$ 8,283.19		\$ -
13-8011			
* Account Interest posted to Capital Improvements			

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

	Beginning Balance	Receipts/ Transfers In	Dividends/ Interest	Expenditures/ Transfers Out	Ending Balance
SSA #1 Special Tax Refunding Bonds 2017					
Bond & Interest Fund	\$ 267,032.81	\$ 3,614.64	\$ 548.13	\$ -	271,195.58
2017 Reserve Fund	\$ 357,799.63	-	1,377.64		359,177.27
Special Redemption Account	\$ 134.71		0.60		135.31
Special Reserve Fund 2017	\$ 42,244.78		162.69		42,407.47
Administrative Expense Fund	\$ 6,933.99		26.70		6,960.69
Total SSA #1 Refunding Bonds	\$ 674,145.92	\$ 3,614.64	\$ 2,115.76	\$ -	\$ 679,876.32
SSA #4-8 (Sheaffer Project)					
Bond & Interest Fund	\$ 0.00	\$ -			\$ 0.00
Special Redemption Account	\$ -	-	-	-	-
Debt Service Reserve Fund	\$ -	-	-		-
Administrative Expense Fund	\$ -		-		-
Total SSA #4-8	\$ 0.00	\$ -	\$ -	\$ -	\$ 0.00
SSA #9 (Richland Trails)					
SSA #9					
Bond & Interest Fund	\$ 160,765.28	\$ 1,127.50	\$ 431.78	\$ -	\$ 162,324.56
Reserve Fund	\$ 163,463.88		700.13		164,164.01
Improvement Fund	\$ -				-
Administrative Expense Fund	\$ 16,908.84		72.42	3,000.00	13,981.26
Total SSA #9	\$ 341,138.00	\$ 1,127.50	\$ 1,204.33	\$ 3,000.00	\$ 340,469.83
Total All SSA	1,015,283.92	4,742.14	3,320.09	3,000.00	1,020,346.15



**OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS**

KWAME RAOUL
ATTORNEY GENERAL

**ORGANIZED RETAIL CRIME GRANT PROGRAM
GRANT AGREEMENT
25-0680ORC**

This agreement entered into this 10th day of September, 2024, by and between the State of Illinois represented by the Attorney General of the State of Illinois, hereinafter referred to as Administrator, and, Town of Cortland, an Illinois governmental agency hereinafter referred to as Grantee, witnesseth:

WHEREAS, pursuant to Article 38, Section 30 of Public Act 103-0589, effective July 1, 2024 (the Public Act), the Illinois General Assembly has appropriated from the General Revenue Fund to the Attorney General the sum of \$5,000,000, or so much thereof as may be necessary, for grants to law enforcement agencies to investigate and prosecute organized retail crime.

WHEREAS, Grantee has submitted to the Administrator a grant proposal dated, not signed, together with plans and specifications State of Illinois, as contemplated by the Public Act; and

WHEREAS, the grant proposal is acceptable to the Administrator and appears to comport with all applicable standards and procedures; and

WHEREAS, the Administrator desires that Grantee perform services as hereinafter set forth in accordance with the terms and conditions hereinafter provided;

NOW, THEREFORE, pursuant to and for the purpose of carrying out the provisions of the Public Act and in consideration of Grantee's representations contained in its grant proposal dated, not signed, and of the benefits to accrue to the People of the State of Illinois from the accomplishment of the project detailed in said grant proposal, the parties hereto mutually promise and agree as follows:

1. TERM. The term of this Agreement is for a period of 12 months, commencing July 1, 2024, and ending June 30, 2025, unless sooner terminated as herein provided.

2. PROVISION OF SERVICES AND GRANT ADMINISTRATION. Grantee agrees as follows:

(a) Grantee shall operate a program in accordance with "Program Description and "Clients Served" of the application submitted to the Administrator;

(b) Grantee shall use \$22,050.00 as outlined in the Budget of the application. Funds are available to program expenditures as shown in the Budget, Exhibit A.

(c) Grantee shall maintain an accounting system that substantially comports with the requirements set forth in the provisions of Title 89, Section 1100.200 of the Illinois Administrative Code (89 Ill. Adm. Code §1100.200);

(d) Grantee shall submit to the Administrator financial and activity reports each quarter covering the previous three (3) month period. Such reports shall be on forms specified by the Administrator. All reporting forms must be received by the Administrator no later than fifteen (15) days following the end of the reporting period. Such reports shall substantially comport with Title 89, Section 1100.270 (a) and (b) of the Illinois Administrative Code (89 Ill. Adm. Code §1100.270 (a) and (b)). Failure to comply with the deadlines for filing reports may result in the delay of payment, the withholding or suspension of the distribution of funds, or the termination of this Agreement.

(e) Grantee shall permit agents of the Administrator to inspect the financial records of Grantee as they relate to this Agreement; and

(f) Grantee shall permit agents of the Administrator to enter the premises of Grantee to observe the operation of Grantee's program. The Administrator shall give Grantee reasonable notice of intent to enter for purposes of observing, and such observation shall not unreasonably interfere with the conduct of Grantee in the providing of its services.

3. GRANT AWARD. Administrator agrees to contribute and provide financial support to Grantee in the amount of \$22,050.00. Grantee agrees to use such funds solely for the provision of services as specified in paragraph 2 of this Agreement and strictly in accordance with the project budget, which is attached hereto, marked as "Exhibit A," and by reference incorporated herein, unless Grantee has otherwise modified the program or provision of services, in accordance with paragraph four (4) of this Grant Agreement. Administrator shall complete processing before September 30, 2024, on the conditions that sufficient funds have been deposited and that such funds have been appropriated for the purposes of this Agreement by the General Assembly of the State of Illinois and are available to the Administrator for disbursement for purposes of this Grant Agreement, and the Grantee has signed, notarized and returned an Agreement document to the Administrator prior to the processing date.

4. **MODIFICATION OF PROGRAM.** Grantee shall not change, modify, revise, alter, amend, or delete any part of the services it has agreed to provide or change, alter, or extend the time constraints for the provision of such services as provided herein unless it shall have first obtained the written consent for such change, modification, revision, alteration, amendment, deletion, or extension from the Administrator. Furthermore, unless Grantee obtains the prior written consent of the Administrator, Grantee shall not do or cause to be done any of the following:

(a) Incur any expense or financial obligation from the grant award except as authorized by and provided in paragraph 2 and the project budget, which is attached hereto, marked as "Exhibit A," and by reference incorporated herein;

(b) Incur expenses or financial obligations from such grant award in any line item category of such project budget in excess of the amount provided in such line item category; or

(c) Transfer any money from one line item category of such project budget to another line item category of such project budget except that a total amount of less than \$1,000 may be transferred within the budget without prior consent if done substantially in accordance with the requirements and restrictions of Title 89, Sections 1100.230 (e) (2) (A) – (E) of the Illinois Administrative Code (89 Ill. Adm. Code §1100.230 (e)(2)(A) – (E)).

5. **ASSIGNMENT.** Grantee shall make no assignment of this Agreement or of any right accruing under this Agreement or of any monies granted to Grantee pursuant to this Agreement without the written consent of the Administrator.

6. **TERMINATION OF AGREEMENT.** This Agreement may be terminated and canceled for cause by the Administrator, by giving written notice to Grantee thirty (30) days in advance of such termination and cancellation, delivered by certified mail, return receipt requested, to Grantee as hereinafter provided. In the event that this Agreement is terminated prior to the expiration date, Grantee shall promptly return to Administrator all unexpended or lapsed funds, as provided in the rules promulgated by the Administrator for the implementation of the Organized Retail Crime Program.

7. **EXPENDITURE OF GRANT FUNDS.**

(a) All grant funds awarded hereunder shall be expended within the term of this Grant Agreement. Any grant funds not expended or legally obligated by the end of the term of this Grant Agreement must be returned to the Administrator within forty-five (45) days after the end of the term of this Grant Agreement. This Grant Agreement is subject to the Illinois Grant Funds Recovery Act (30 ILCS 705/1 *et seq.*)

(b) Grantee agrees that neither it nor its employees shall:

1) knowingly use grant funds, or good or services purchased with grant funds, to engage, either directly or indirectly, in a prohibited political activity; or

2) be knowingly compensated from grant funds for time spent engaging in a prohibited political activity.

For purposes of this paragraph, "prohibited political activity" has the meaning established in Section 1-5 of the State Officials and Employees Ethics Act (5 ILCS 430/1-5). Grantee acknowledges that a knowing violation of this paragraph is a business offense, and that Grantee may be fined up to \$5,000.

8. SEVERABILITY. This Agreement and all provisions hereof are intended to be whole and entire, and no provision or any part hereof is intended to be severable. This Agreement contains all the terms and conditions agreed upon by the parties hereto, and no other Agreements, oral or otherwise, regarding the subject matter of the Agreement, shall be deemed to exist or bind any party hereto.

9. CHARITABLE ORGANIZATION STATUS. Grantee certifies that it is not a charitable organization subject to Illinois' Charitable Trust Act (760 ILCS 55/1 *et seq.*) and the Solicitation For Charity Act (225 ILCS 460/0.01 *et seq.*), and, if subject to either of these Acts, that all appropriate registration materials and annual reports have been filed with the Attorney General's Charitable Trust Bureau. Grantee, if subject to either of these Acts, agrees to notify the Administrator of the filing of appropriate registration materials and annual reports with the Attorney General's Charitable Trust Bureau that occurs after the date of this Agreement. Failure to timely submit all appropriate materials and reports to the Charitable Trust Bureau may result in the delay of payment, the withholding or suspension of the distribution of funds, or the termination of this Agreement.

CONFLICT OF INTEREST. Grantee agrees to comply with the provisions of the Illinois Procurement Code (Procurement Code) prohibiting conflicts of interest (30 ILCS 500/50-13) and the Attorney General's rules relating to ethics (44 Ill. Adm. Code §§1300.5013 through 1300.5035); and all the terms, conditions, and provisions of those sections apply to this Agreement and are made a part of this Agreement the same as though they were incorporated and included herein.

10. DISCRIMINATION.

(a) The provisions of Public Works Employment Discrimination Act (775 ILCS 10/0.01 *et seq.*) are applicable to this contract.

(b) Grantee hereby agrees to:

1) Refrain from unlawful discrimination and discrimination based on citizenship status in employment and undertake affirmative action to assure equality of employment opportunity and eliminate the effects of past discrimination;

2) Comply with the procedures and requirements of the regulations of the Department of Human Rights concerning equal employment opportunities and affirmative action; and

3) Provide such information, with respect to its employees and applicants for employment, and assistance as the Department of Human Rights may reasonably request. 775 ILCS 5/2-105.

(c) The Americans with Disabilities Act of 1990 (42 U.S.C. §12101 et seq.) and the regulations promulgated thereunder (28 C.F.R. §35.130), hereinafter collectively referred to as the "ADA," prohibit discrimination against persons with disabilities by the State, whether directly or through contractual arrangements, in the provision of any aid, benefit, or service. As a condition to this Special Project Grant Agreement, Grantee certifies that services, programs, activities provided under this Special Project Grant Agreement are and will continue to be in compliance with the ADA.

11. **SEXUAL HARASSMENT POLICIES.** Grantee agrees to establish and maintain written sexual harassment policies that shall include, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of "sexual harassment" under State law; (iii) a description of sexual harassment, utilizing examples; (iv) the grantee's internal complaint process including penalties; (v) the legal recourse, investigative and complaint process available through the Department of Human Rights and the Human Rights Commission; (vi) directions on how to contact the Department of Human Rights and the Human Rights Commission; and (vii) protection against retaliation as provided by section 6-101 of the Illinois Human Rights Act (775 ILCS 5/6-101). 775 ILCS 5/2-105(A)(4).

12. **IMMIGRATION REFORM AND CONTROL ACT OF 1986.** Grantee hereby certifies that, to the extent applicable to this Agreement, Grantee has complied with the provisions and requirements of the Immigration Reform and Control Act of 1986 (Public Law 99-603, effective November 6, 1986).

13. **BRIBERY.** Grantee hereby certifies that neither it nor any of its authorized agents has been convicted or made an admission as a matter of record of having bribed or attempted to bribe an officer or employee of any federal, State, or local governmental entity. 30 ILCS 500/50-5. Grantee acknowledges that the Administrator may declare this contract void if this certification is false.

14. **FELONY CONVICTION.** Grantee certifies that it is not barred from being awarded a contract or subcontract under Section 50-10 of the Procurement Code (30 ILCS 500/50-10), which prohibits a person or business convicted of a felony from doing business with the State of Illinois or any State agency from the date of conviction until five (5) years after the completion of the sentence for that felony, unless the person(s) held responsible by a prosecutorial office for the facts upon which the conviction was based has no involvement with the business. Grantee acknowledges that the Administrator may declare this contract void if this certification is false.

15. **SARBANES-OXLEY ACT.** Grantee certifies that it is not barred from being awarded a contract under Section 50-10.5 of the Procurement Code (30 ILCS 500/50-10.5), which prohibits a business from bidding on or entering into a contract or subcontract under the Procurement Code, if the business or any officer, director, partner, or other managerial agent of

the business has been convicted of a felony under the Sarbanes-Oxley Act of 2002 (15 U.S.C. §7201 et seq.) or a Class 3 or Class 2 felony under the Illinois Securities Law of 1953 (815 ILCS 5/1 et seq.) for a period of five (5) years prior to the date of the bid or contract. Grantee acknowledges that the Administrator shall declare this contract void if this certification is false.

16. **NON-ASSISTANCE CERTIFICATION.** Grantee certifies that it is not barred from being awarded a contract under Section 50-10.5(e) of the Procurement Code (30 ILCS 500/50-10.5(e)), which prohibits a person or business from bidding on or entering into a contract with the State if the person or business:

(a) assisted the State or the Administrator in determining whether there is a need for the contract except as part of a response to a publicly issued request for information; or

(b) assisted the State or the Administrator by reviewing, drafting, or preparing any invitation for bids, a request for proposal, or request for information or provided similar assistance, except as part of a publicly issued opportunity to review drafts of all or part of these documents.

For purposes of this Certification, "business" includes all individuals with whom a business is affiliated, including, but not limited to, any officer, agent, employee, consultant, independent contractor, director, partner, manager, or shareholder of business.

17. **DEBT DELINQUENCY.** Grantee certifies that neither it nor any of its affiliates is barred from entering into a contract or subcontract under Section 50-11 of the Procurement Code (30 ILCS 500/50-11), which prohibits any person who knows or should know that he or she or any affiliate is delinquent in the payment of any debt to the State from entering into a contract with a State agency, unless that person or affiliate of that person, has entered into a deferred payment plan to pay off the debt. Grantee acknowledges that the Administrator may declare this contract void if this certification is false.

18. **USE TAX.** Grantee certifies that neither it nor any of its affiliates is barred from entering into a contract or subcontract under Section 50-12 of the Procurement Code (30 ILCS 500/50-12), which prohibits a person from entering into a contract with a State agency, unless the person and all of the person's affiliates collect and remit Illinois Use Tax on all sales of tangible personal property into the State of Illinois in accordance with the provisions of Illinois' Use Tax Act (35 ILCS 105/1 et seq.) regardless of whether the person or affiliate is a "retailer maintaining a place of business within Illinois." Grantee acknowledges that the Administrator may declare this contract void if this certification is false.

19. **ENVIRONMENTAL PROTECTION ACT.** Grantee certifies that it is not barred from being awarded a contract or subcontract under Section 50-14 of the Procurement Code (30 ILCS 500/50-14), which prohibits for a period of five (5) years a person or business from doing business with the State of Illinois, including any State agency if the person or business has been found by a court or by the Pollution Control Board to have committed a willful or knowing violation of the Environmental Protection Act and unless the person or business can show that no person involved in the violation continues to have any involvement with the business or there is

no practicable contractual alternative available to the State. Grantee acknowledges that the Administrator may declare this contract void if this certification is false.

20. **FORCED LABOR.** Grantee certifies, in accordance with Section 10 of the State Prohibition of Goods from Forced Labor Act (30 ILCS 583/10), that none of the equipment, materials or supplies furnished pursuant to the provisions of this contract constitute imported, foreign-made goods which were produced in whole or in part by forced labor, convict labor or indentured labor. Grantee acknowledges that providing a false certification under this Section of the contract may result in: (1) this contract being voided at the Administrator's option; (2) the Grantee being assessed a penalty of \$1,000 or an amount equal to 20% of the value of the equipment, materials or supplies produced by forced labor, convict labor or indentured labor; and/or (3) the Grantee being suspended from bidding on any State contract for up to 360 days.

21. **CHILD LABOR CERTIFICATION.** Grantee certifies, in accordance with Section 10 of the State Prohibition of Goods from Child Labor Act (30 ILCS 584/10), that none of the equipment, materials or supplies furnished pursuant to the provisions of this contract constitute imported, foreign-made goods which were produced in whole or in part by the labor of a child under the age of 12. Grantee acknowledges that providing a false certification under this Section of the contract may result in: (1) this contract being voided at the Administrator's option; (2) the Grantee being assessed a penalty of \$1,000 or an amount equal to 20% of the value of the equipment, materials or supplies produced by child labor; and/or (3) the Grantee being suspended from bidding on any State contract for up to 360 days.

22. **EDUCATIONAL LOANS.** To the extent that the Educational Loan Default Act (5 ILCS 385/0.01 et seq.) applies hereto, Grantee certifies that it is not in default on an educational loan.

23. **BID RIGGING AND BID ROTATING.** Grantee certifies that it has not been barred from bidding on this contract as a result of a violation of Section 33E-3 or 33E-4 of the Criminal Code of 1961 or the Criminal Code of 2012 (720 ILCS 5/33E-3, 33E-4).

24. **DUES TO CLUBS WHICH DISCRIMINATE.** Grantee certifies that it is not prohibited from providing goods or services to the State of Illinois or from receiving any award or grant from the State of Illinois because it pays dues or fees on behalf of its employees or agents or subsidizes or otherwise reimburses them for payment of their dues or fees to any club which unlawfully discriminates. 775 ILCS 25/2.

25. **INTERNATIONAL ANTI-BOYCOTT.** Grantee certifies and agrees that neither it nor any substantially-owned affiliated company is participating or shall participate in an international boycott in violation of the provisions of the United States Export Administration Act of 1979 (50 U.S.C. §4601 et seq.) or the regulations of the United States Department of Commerce promulgated under that Act.

26. **DRUG FREE WORKPLACE CERTIFICATION.** This Grant Agreement may be subject to the Drug Free Workplace Act (30 ILCS 580/1 et seq.). If it meets the definition of "grantee" under section 2 of the aforementioned Act (30 ILCS 580/2), Grantee certifies and

agrees that it will provide a drug free workplace as provided under section 3 of the Drug Free Workplace Act (30 ILCS 580/3) by:

- (a) Publishing a statement:
 - i) Notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance, including cannabis, is prohibited in Grantee's or contractor's workplace;
 - ii) Specifying the actions that will be taken against employees for violations of such prohibition; and
 - iii) Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - A) Abide by the terms of the statement; and
 - B) Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.
- (b) Establishing a drug free awareness program to inform employees about:
 - i) The dangers of drug abuse in the workplace;
 - ii) Grantee's or contractor's policy of maintaining a drug free workplace;
 - iii) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - iv) The penalties that may be imposed upon an employee for drug violations.
- (c) Providing a copy of the statement required by subsection (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
- (d) Notifying the Administrator within ten (10) days after receiving notice under part (B) of paragraph (iii) of subsection (a) above from an employee or otherwise receiving actual notice of such conviction.
- (e) Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program by, any employee who is so convicted, as required by section 5 of the Drug Free Workplace Act.
- (f) Assisting employees in selecting a course of action in the event drug counseling, treatment, and rehabilitation is required and indicating that a trained referral team is in place.

(g) Making a good faith effort to continue to maintain a drug free workplace through implementation of the Drug Free Workplace Act.

27. REVOLVING DOOR PROHIBITION CERTIFICATION. Grantee certifies that it is not barred from engaging in any procurement activities under Section 50-30 of the Procurement Code (30 ILCS 500/50-30).

28. TAXPAYER IDENTIFICATION NUMBER CERTIFICATION. Grantee certifies, under penalty of perjury, that its Federal Taxpayer Identification Number listed herein is accurate and true. Grantee further certifies that it is not subject to backup withholding because: (a) Grantee is exempt from backup withholding; or (b) Grantee has not been notified by the Internal Revenue Service (IRS) that it is subject to backup withholding as a result of a failure to report all interest or dividends; or (c) the IRS has notified Grantee that it is no longer subject to backup withholding. Grantee also certifies that it is a U.S. citizen or other U.S. person.

Name of Grantee: Town of Cortland
(This should match the exact name on file with the IRS for the TIN Number provided below)

TIN Number (Federal Employer Identification Number): 37-0993176

Grantee certifies that it is performing the services covered by this Agreement as a(n):
(please check one)

- Individual
- Sole Proprietorship
- Single-Member Limited Liability Company
- C Corporation
- S Corporation
- Partnership
- Estate or trust
- Limited Liability Company (select applicable tax classification)
 - C Corporation
 - S Corporation
 - Partnership

- Other: _____
 - Governmental Entity—Political Subdivision of the State of Illinois
 - Nonprofit corporation exempt under IRS Code Section 501(c)(3)

29. BOARD OF ELECTIONS REGISTRATION CERTIFICATION. Grantee certifies that either (check applicable box):

The Grantee is not required to register as a business entity with the State Board of Elections pursuant to sections 20-160 of the Procurement Code (30 ILCS 500/20-160) and Title 44, Section 1300.08 of the Attorney General's Procurement rules with respect to its contracts, bids, and proposals with the Office of the Attorney General; or

The Grantee has registered as a business entity with the State Board of Elections with respect to its contracts, bids, and proposals with the Office of the Attorney General and acknowledges a continuing duty to update the registration.

This contract is voidable in accordance with the provisions of section 50-60 of the Procurement Code (30 ILCS 500/50-60) for Grantee's failure to comply with section 20-160 with respect to the Grantee's contracts, bids, and proposals with the Attorney General.

30. EXPATRIATED ENTITY CERTIFICATION. As a condition of this Contract, Grantee certifies that it is not barred from bidding or entering into a contract with the State of Illinois as an "expatriated entity," as that term is defined in Section 1-15.120 of the Procurement Code (30 ILCS 500/1-15.120), or a member of a "unitary business group," as that phrase is defined in the Illinois Income Tax Act (35 ILCS 5/1501(a)(27)) with an expatriated entity as a member. 30 ILCS 500/50-17.

31. ATTEMPT TO INFLUENCE GRANT PROCESS CERTIFICATION. As a condition of this Contract, Grantee certifies that it has not retained a person or entity to attempt to influence the outcome of the award process associated with this grant.

32. CYBERSECURITY RISK CERTIFICATION. Grantee certifies that it is not prohibited from being awarded this grant due to a United States Department of Homeland Security Binding Operational Directive relating to cybersecurity risks. (30 ILCS 500/25-90).

33. LEGAL ENTITY AUTHORIZED TO TRANSACT BUSINESS IN ILLINOIS. Grantee certifies that it is a legal entity as of the date for submitting an application for the grant award contemplated by this Agreement. A person (other than an individual acting as a sole proprietor) must be a duly constituted legal entity to qualify as a grantee prior to submitting an application for the grant contemplated by this Agreement. The legal entity must be authorized to transact business or conduct affairs in Illinois prior to execution of this Agreement,

34. NOTICES. All notices required to be served shall be served by certified mail, return receipt requested, duly addressed and postage prepaid. Notices shall be sent to the parties at the addresses given below, unless otherwise instructed:

ADMINISTRATOR:

Attorney General of the State of Illinois
115 South LaSalle Street
Chicago, Illinois 60603

GRANTEE:

Cortland Police Department
250 S. Halwood Street
Cortland, Illinois 60112

In all correspondence between the parties hereto with respect to this Grant Agreement, the grant number shall be clearly identified and referred to. The grant number of this Grant Agreement is 25-0680ORC.

35. MAINTENANCE OF RECORDS. Grantee shall maintain and preserve all books, records, or papers relating to the programs or projects for which funds were provided under this contract, including the amounts, recipients, and uses of all disbursements of funds passing in conjunction with the contract for a period of five (5) years after the completion of the contract. Grantee shall make available the contract and all books, records, and papers related to the contract for review and audit by the Auditor General of the State of Illinois or the Administrator. Grantee agrees to cooperate fully with any audit conducted hereunder and to provide full and free access to all relevant materials. Grantee's failure to maintain the books, records, and papers required by this paragraph shall establish a presumption in favor of the Administrator for the recovery of any funds paid under the Special Project Grant Agreement for which adequate books, records, and supporting documentation are not available to support their purported disbursement.

36. INDEPENDENT CONTRACTOR. Nothing in this Agreement shall be considered to create the relationship of employer and employee or principal and agent between the parties hereto. In the performance of this Agreement, Grantee shall act as and shall be deemed at all times to be an independent contractor.

37. MODIFICATION OF AGREEMENT. No alteration, amendment, modification, variation, addition, or deletion of any provision of this Agreement shall be effective unless it is in writing and signed by the parties hereto.

38. APPLICABLE LAWS. The Grant Agreement and the Grantee's obligations and services under the Grant Agreement are hereby made subject to and must be performed in compliance with all Federal and State laws. The Grant Agreement shall be construed in accordance with and governed in all respects by the laws of the State of Illinois.

IN WITNESS WHEREOF the parties hereto have hereunto set their hands on the day and year first above written.

Administrator:

By: Kwame Raoul
Kwame Raoul, Illinois Attorney General

9/10/24
Date

Grantee: Town of Cortland

By: Mark Pietrowski, Mayor

Signature: [Handwritten Signature]

Type or print name and title: MARK PIETROWSKI, MAYOR

Date SEP 2, 2024

GRANTEE CERTIFICATION:

I, Mark Pietrowski, Mayor,
(Print Name) (Print Title)

hereby certify under oath, in accordance with section 4 of the Illinois Grant Funds Recovery Act (30 ILCS 705/4), that all information in this Grant Agreement is true and correct to the best of my knowledge, information and belief. I further certify, under oath, that the funds shall be used only for the purposes set forth in this Grant Agreement and that the award of grant funds is conditioned upon this certification.

[Handwritten Signature]
(Signature)

Subscribed and sworn before me on this 2ND day of Sept, 2024.

[Handwritten Signature]
Notary Public

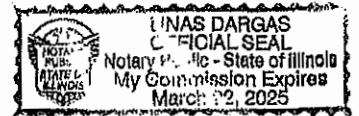


EXHIBIT A
Grant Award
PROJECT BUDGET
25-0680ORC

Equipment	
LPR with 1-yr. Subscription	\$21,250.00
Training	
Officer Overtime Pay	
Officer Overtime for Equipment Training	\$800.00
Contractual	
Total:	\$22,050.00

flock safety

Budgetary Quote

This document is for informational purposes only. Pricing is subject to change.

Bill To: 250 S Halwood St Cortland, Illinois 60112

Ship To: 250 S Halwood St Cortland, Illinois 60112

Billing Company Name: IL - Cortland PD
 Billing Contact Name:
 Billing Email Address:
 Billing Phone:

Subscription Term: 24 Months
 Payment Terms: Net 30
 Retention Period: 30 Days
 Billing Frequency: Annual Plan - First Year Invoiced at Signing.

Hardware and Software Products

Annual recurring amounts over subscription term

Item	Cost	Quantity	Total
Flock Safety Platform			\$15,000.00
Flock Safety Flock OS			
FlockOS™ - Essentials	Included	1	Included
Flock Safety LPR Products			
Flock Safety Falcon®	Included	5	Included

Professional Services and One Time Purchases

Item	Cost	Quantity	Total
One Time Fees			
Flock Safety Professional Services			
Professional Services - Standard Implementation Fee	\$650.00	3	\$1,950.00
Professional Services - MASH Tested Pole Implementation Fee - Non-Coastal Region	\$1,250.00	2	\$2,500.00

Subtotal Year 1:	\$19,450.00
Annual Recurring Subtotal:	\$15,000.00
Estimated Tax:	\$0.00
Contract Total:	\$34,450.00

Taxes shown above are provided as an estimate. Actual taxes are the responsibility of the Customer. This is not an invoice – this document is a non-binding proposal for informational purposes only. Pricing is subject to change.

Billing Schedule	Amount (USD)
Year 1	
At Contract Signing	\$19,450.00
Annual Recurring after Year 1	\$15,000.00
Contract Total	\$34,450.00

*Tax not included

Product and Services Description

Flock Safety Platform Items	Product Description
Flock Safety Falcon ®	An infrastructure-free license plate reader camera that utilizes Vehicle Fingerprint® technology to capture vehicular attributes.

One-Time Fees	Service Description
Installation on existing infrastructure	One-time Professional Services engagement. Includes site & safety assessment, camera setup & testing, and shipping & handling in accordance with the Flock Safety Advanced Implementation Service Brief.
Professional Services - Standard Implementation Fee	One-time Professional Services engagement. Includes site and safety assessment, camera setup and testing, and shipping and handling in accordance with the Flock Safety Standard Implementation Service Brief.
Professional Services - Advanced Implementation Fee	One-time Professional Services engagement. Includes site & safety assessment, camera setup & testing, and shipping & handling in accordance with the Flock Safety Advanced Implementation Service Brief.

FlockOS Features & Description

Package: Essentials

FlockOS Features	Description
Community Network Access	The ability to request direct access to feeds from privately owned Flock Safety Falcon® LPR cameras located in neighborhoods, schools, and businesses in your community, significantly increasing actionable evidence that clears cases.
Unlimited Users	Unlimited users for FlockOS
State Network (License Plate Lookup Only)	Allows agencies to look up license plates on all cameras opted into the Flock Safety network within your state.
Nationwide Network (License Plate Lookup Only)	With the vast Flock Safety sharing network, law enforcement agencies no longer have to rely on just their devices alone. Agencies can leverage a nationwide system boasting 10 billion additional plate reads per month to amplify the potential to collect vital evidence in otherwise dead-end investigations.
Law Enforcement Network Access	The ability to request direct access to evidence detection devices from Law Enforcement agencies outside of your jurisdiction.
Time & Location Based Search	Search full, partial, and temporary plates by time at particular device locations
License Plate Lookup	Look up specific license plate location history captured on Flock devices
Vehicle Fingerprint Search	Search footage using Vehicle Fingerprint™ technology. Access vehicle type, make, color, license plate state, missing / covered plates, and other unique features like bumper stickers, decals, and roof racks.
Insights & Analytics	Reporting tool to help administrators manage their LPR program with device performance data, user and network audits, plate read reports, hot list alert reports, event logs, and outcome reports.
ESRI Based Map Interface	Map-based interface that consolidates all data streams and the locations of each connected asset, enabling greater situational awareness and a common operating picture.
Real-Time NCIC Alerts on Flock ALPR Cameras	Receive automated alerts when vehicles entered into established databases for missing and wanted persons are detected, including the FBI's National Crime Information Center (NCIC) and National Center for Missing & Exploited Children (NCMEC) databases.
Unlimited Custom Hot Lists	Ability to add a suspect's license plate to a custom list and get alerted when it passes by a Flock camera

Automated License Plate Readers (ALPRs)

430.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidance for the capture, storage, and use of digital data obtained through the use of automated license plate reader (ALPR) technology.

430.2 ADMINISTRATION

The ALPR technology, also known as license plate recognition (LPR), allows for the automated detection of license plates. It is used by the Town of Cortland Police Department to convert data associated with vehicle license plates for official law enforcement purposes, including identifying stolen or wanted vehicles, stolen license plates, and missing persons. It may also be used to gather information related to active warrants, homeland security, electronic surveillance, suspect interdiction, and stolen property recovery.

All installation and maintenance of ALPR equipment, as well as ALPR data retention and access shall be managed by the Administrative Services Commander. The Administrative Services Commander will assign personnel under their command to administer the day-to-day operation of the ALPR equipment and data.

430.3 OPERATIONS

Use of an ALPR is restricted to the purposes outlined below. [Department/Office] members shall not use, or allow others to use, the equipment or database records for any unauthorized purpose.

- (a) An ALPR shall only be used for official law enforcement business.
- (b) An ALPR may be used in conjunction with any routine patrol operation or criminal investigation. Reasonable suspicion or probable cause is not required before using an ALPR.
- (c) While an ALPR may be used to canvass license plates around any crime scene, particular consideration should be given to using ALPR-equipped vehicles to canvass areas around homicides, shootings, and other major incidents. Partial license plates reported during major crimes should be entered into the ALPR system in an attempt to identify suspect vehicles.
- (d) No member of this [department/office] shall operate ALPR equipment or access ALPR data without first completing [department/office]-approved training.
- (e) No ALPR operator may access confidential [department/office], state, or federal data unless authorized to do so.
- (f) If practicable, the officer should verify an ALPR response through the appropriate law enforcement database before taking enforcement action that is based solely upon an ALPR alert.

Automated License Plate Readers (ALPRs)

430.4 DATA COLLECTION AND RETENTION

The Administrative Services Commander is responsible for ensuring systems and processes are in place for the proper collection and retention of ALPR data. Data will be transferred from vehicles to the designated storage in accordance with [department/office] procedures.

All stored ALPR data should be retained in accordance with the established records retention schedule. Thereafter, ALPR data should be purged unless it has become, or it is reasonable to believe it will become, evidence in a criminal or civil action or is subject to a discovery request or other lawful action to produce records. In those circumstances the applicable data should be downloaded onto portable media and booked into evidence.

430.5 ACCOUNTABILITY

All data will be closely safeguarded and protected by both procedural and technological means. The Town of Cortland Police Department will observe the following safeguards regarding access to and use of stored data:

- (a) All ALPR data downloaded to the mobile workstation and in storage shall be accessible only through a login/password-protected system capable of documenting all access of information by name, date, and time.
- (b) Members approved to access ALPR data under these guidelines are permitted to access the data for legitimate law enforcement purposes only, such as when the data relate to a specific criminal investigation or [department/office]-related civil or administrative action.
- (c) ALPR system audits should be conducted on a regular basis.

430.6 POLICY

The policy of the Town of Cortland Police Department is to utilize ALPR technology to capture and store digital license plate data and images while recognizing the established privacy rights of the public.

All data and images gathered by the ALPR are for the official use of this [department/office]. Because such data may contain confidential information, it is not open to public review.

430.7 RELEASING ALPR DATA

The ALPR data may be shared only with other law enforcement or prosecutorial agencies for official law enforcement purposes or as otherwise permitted by law, using the following procedures:

- (a) The agency makes a written request for the ALPR data that includes:
 1. The name of the agency.
 2. The name of the person requesting.
 3. The intended purpose of obtaining the information.

Automated License Plate Readers (ALPRs)

- (b) The request is reviewed by the Administrative Services Commander or the authorized designee and approved before the request is fulfilled.
- (c) The approved request is retained on file.

Before sharing ALPR information with an out-of-state law enforcement agency, the Administrative Services Commander or the authorized designee shall also ensure that the Town of Cortland Police Department has received the executed written declaration of affirmation from the out-of-state agency as required by 625 ILCS 5/2-130. The declaration of affirmation should be retained on file.

Requests for ALPR data by non-law enforcement or non-prosecutorial agencies will be processed as provided in the Records Maintenance and Release Policy.

Master Services Agreement

This Master Services Agreement (this “*Agreement*”) is entered into by and between Flock Group, Inc. with a place of business at 1170 Howell Mill Road NW Suite 210, Atlanta, GA 30318 (“*Flock*”) and the entity identified in the signature block (“*Customer*”) (each a “*Party*,” and together, the “*Parties*”). This Agreement is effective on the date of mutual execution (“*Effective Date*”). Parties will sign an Order Form (“*Order Form*”) which will describe the Flock Services to be performed and the period for performance, attached hereto as **Exhibit A**.

RECITALS

WHEREAS, Flock offers a software and hardware situational awareness solution through Flock’s technology platform that upon detection is capable of capturing audio, video, image, and recording data and provide notifications to Customer (“*Notifications*”);

WHEREAS, Customer desires access to the Flock Services (defined below) on existing devices, provided by Customer, or Flock provided Flock Hardware (as defined below) in order to create, view, search and archive Footage and receive Notifications, via the Flock Services;

WHEREAS, Customer shall have access to the Footage in Flock Services. Pursuant to Flock’s standard Retention Period (defined below) Flock deletes all Footage on a rolling thirty (30) day basis, except as otherwise stated on the *Order Form*. Customer shall be responsible for extracting, downloading and archiving Footage from the Flock Services on its own storage devices; and

WHEREAS, Flock desires to provide Customer the Flock Services and any access thereto, subject to the terms and conditions of this Agreement, solely for the awareness, prevention, and prosecution of crime, bona fide investigations and evidence gathering for law enforcement purposes, (“*Permitted Purpose*”).

1. DEFINITIONS

Certain capitalized terms, not otherwise defined herein, have the meanings set forth or cross-referenced in this Section 1.

1.1 “**Agreement**” means the order form (to be provided as Exhibit A, “Order Form”), these terms and conditions, and any document therein incorporated by reference in section 11.4.

1.2 “**Anonymized Data**” means Customer Data permanently stripped of identifying details and any potential personally identifiable information, by commercially available standards which irreversibly alters data in such a way that a data subject (i.e., individual person or entity) can no longer be identified directly or indirectly.

1.3 “**Authorized End User(s)**” means any individual employees, agents, or contractors of Customer accessing or using the Services, under the rights granted to Customer pursuant to this Agreement.

1.4 “**Customer Data**” means the data, media, and content provided by Customer through the Services. For the avoidance of doubt, the Customer Data will include the Footage.

1.5. “**Customer Hardware**” means the third-party camera owned or provided by Customer and any other physical elements that interact with the Embedded Software and the Web Interface to provide the Services.

1.6 “**Effective Date**” means the date this Agreement is mutually executed (valid and enforceable) by both Parties.

1.7 “**Embedded Software**” means the Flock proprietary software and/or firmware integrated with or installed on the Flock Hardware or Customer Hardware.

1.8 “**Flock Hardware**” means the Flock device(s), which may include the pole, clamps, solar panel, installation components, and any other physical elements that interact with the Embedded Software and the Web Interface, to provide the Flock Services as specifically set forth in the applicable Order Form.

1.9 “**Flock IP**” means the Services, the Embedded Software, and any intellectual property or proprietary information therein or otherwise provided to Customer and/or its Authorized End Users. Flock IP does not include Footage (as defined below).

1.10 “**Flock Services**” means the provision of Flock’s software and hardware situational awareness solution, via the Web Interface, for automatic license plate detection, alerts, audio detection, searching image records, video and sharing Footage.

1.11 “**Footage**” means still images, video, audio, and other data captured by the Flock Hardware or Customer Hardware in the course of and provided via the Flock Services.

1.12 “**Installation Services**” means the services provided by Flock for installation of Flock Services.

1.13 “**Permitted Purpose**” means for legitimate public safety and/or business purpose, including but not limited to the awareness, prevention, and prosecution of crime; investigations; and prevention of commercial harm, to the extent permitted by law.

1.14 “**Retention Period**” means the time period that the Customer Data is stored within the cloud storage, as specified in the applicable Order Form. Flock deletes all Footage on a rolling thirty (30) day basis, except as otherwise stated on the Order Form. Customer shall be responsible for extracting, downloading and archiving Footage from the Flock Services on its own storage devices.

1.15 “**Term**” means the date, unless otherwise stated in the Order Form, upon which the cameras are validated by both Parties as operational.

1.16 “**Web Interface**” means the website(s) or application(s) through which Customer and its Authorized End Users can access the Services.

2. SERVICES AND SUPPORT

2.1 Provision of Access. Flock hereby grants to Customer a non-exclusive, non-transferable right to access the features and functions of the Flock Services via the Web Interface during the Term, solely for the Authorized End Users. The Footage will be available for Authorized End Users to access and download via the Web Interface for the Retention Period. Authorized End Users will be required to sign up for an account and select a password and username (“*User ID*”). Customer shall be responsible for all acts and omissions of Authorized End Users. Customer shall undertake reasonable efforts to make all Authorized End Users aware of all applicable provisions of this Agreement and shall cause Authorized End Users to comply with such provisions. Flock may use the services of one or more third parties to deliver any part of the Flock Services, (such as using a third party to host the Web Interface for cloud storage or a cell phone provider for wireless cellular coverage).

2.2 Embedded Software License. Flock grants Customer a limited, non-exclusive, non-transferable, non-sublicensable (except to the Authorized End Users), revocable right to use the Embedded Software as it pertains to Flock Services, solely as necessary for Customer to use the Flock Services.

2.3 Support Services. Flock shall monitor the Flock Services, and any applicable device health, in order to improve performance and functionality. Flock will use commercially reasonable efforts to respond to requests for support within seventy-two (72) hours. Flock will provide Customer with reasonable technical and on-site support and maintenance services in-person, via phone or by email at support@flocksafety.com (such services collectively referred to as “*Support Services*”).

2.4 Updates to Platform. Flock may make any updates to system or platform that it deems necessary or useful to (i) maintain or enhance the quality or delivery of Flock’s products or services to its agencies, the competitive strength of, or market for, Flock’s products or services, such platform or system’s cost efficiency or performance, or (ii) to comply with applicable law. Parties understand that such updates are necessary from time to time and will not diminish the quality of the services or materially change any terms or conditions within this Agreement.

2.5 Service Interruption. Services may be interrupted in the event that: (a) Flock’s provision of the Services to Customer or any Authorized End User is prohibited by applicable law; (b) any third-party services required for Services are interrupted; (c) if Services are being used for

malicious, unlawful, or otherwise unauthorized use; (d) there is a threat or attack on any of the Flock IP by a third party; or (e) scheduled or emergency maintenance (“**Service Interruption**”). Flock will make commercially reasonable efforts to provide written notice of any Service Interruption to Customer, to provide updates, and to resume providing access to Flock Services as soon as reasonably possible after the event giving rise to the Service Interruption is cured. Flock will have no liability for any damage, liabilities, losses (including any loss of data or profits), or any other consequences that Customer or any Authorized End User may incur as a result of a Service Interruption. To the extent that the Service Interruption is not caused by Customer’s direct actions or by the actions of parties associated with the Customer, the time will be tolled by the duration of the Service Interruption (for any continuous suspension lasting at least one full day). For example, in the event of a Service Interruption lasting five (5) continuous days, Customer will receive a credit for five (5) free days at the end of the Term.

2.6 Service Suspension. Flock may temporarily suspend Customer’s and any Authorized End User’s access to any portion or all of the Flock IP or Flock Service if (a) there is a threat or attack on any of the Flock IP by Customer; (b) Customer’s or any Authorized End User’s use of the Flock IP disrupts or poses a security risk to the Flock IP or any other customer or vendor of Flock; (c) Customer or any Authorized End User is/are using the Flock IP for fraudulent or illegal activities; (d) Customer has violated any term of this provision, including, but not limited to, utilizing Flock Services for anything other than the Permitted Purpose; or (e) any unauthorized access to Flock Services through Customer’s account (“**Service Suspension**”). Customer shall not be entitled to any remedy for the Service Suspension period, including any reimbursement, tolling, or credit. If the Service Suspension was not caused by Customer, the Term will be tolled by the duration of the Service Suspension.

2.7 Hazardous Conditions. Flock Services do not contemplate hazardous materials, or other hazardous conditions, including, without limit, asbestos, lead, or toxic or flammable substances. In the event any such hazardous materials are discovered in the designated locations in which Flock is to perform services under this Agreement, Flock shall have the right to cease work immediately.

3. CUSTOMER OBLIGATIONS

3.1 Customer Obligations. Flock will assist Customer Authorized End Users in the creation of a User ID. Authorized End Users agree to provide Flock with accurate, complete, and updated registration information. Authorized End Users may not select as their User ID, a name that they do not have the right to use, or any other name with the intent of impersonation. Customer and Authorized End Users may not transfer their account to anyone else without prior written permission of Flock. Authorized End Users shall not share their account username or password information and must protect the security of the username and password. Unless otherwise stated and defined in this Agreement, Customer shall not designate Authorized End Users for persons who are not officers, employees, or agents of Customer. Authorized End Users shall only use Customer-issued email addresses for the creation of their User ID. Customer is responsible for any Authorized End User activity associated with its account. Customer shall ensure that Customer provides Flock with up-to-date contact information at all times during the Term of this agreement. Customer shall be responsible for obtaining and maintaining any equipment and ancillary services needed to connect to, access or otherwise use the Flock Services (e.g., laptops, internet connection, mobile devices, etc.). Customer shall (at its own expense) provide Flock with reasonable access and use of Customer facilities and Customer personnel in order to enable Flock to perform Services (such obligations of Customer are collectively defined as “*Customer Obligations*”).

3.2 Customer Representations and Warranties. Customer represents, covenants, and warrants that Customer shall use Flock Services only in compliance with this Agreement and all applicable laws and regulations, including but not limited to any laws relating to the recording or sharing of data, video, photo, or audio content.

4. DATA USE AND LICENSING

4.1 Customer Data. As between Flock and Customer, all right, title and interest in the Customer Data, belong to and are retained solely by Customer. Customer hereby grants to Flock a limited, non-exclusive, royalty-free, irrevocable, worldwide license to use the Customer Data and perform all acts as may be necessary for Flock to provide the Flock Services to Customer. Flock does not own and shall not sell Customer Data.

4.2 Customer Generated Data. Flock may provide Customer with the opportunity to post, upload, display, publish, distribute, transmit, broadcast, or otherwise make available, messages, text, illustrations, files, images, graphics, photos, comments, sounds, music, videos, information,

content, ratings, reviews, data, questions, suggestions, or other information or materials produced by Customer (“**Customer Generated Data**”). Customer shall retain whatever legally cognizable right, title, and interest in Customer Generated Data. Customer understands and acknowledges that Flock has no obligation to monitor or enforce Customer’s intellectual property rights of Customer Generated Data. Customer grants Flock a non-exclusive, irrevocable, worldwide, royalty-free, license to use the Customer Generated Data for the purpose of providing Flock Services. Flock does not own and shall not sell Customer Generated Data.

4.3 Anonymized Data. Flock shall have the right to collect, analyze, and anonymize Customer Data and Customer Generated Data to the extent such anonymization renders the data non-identifiable to create Anonymized Data to use and perform the Services and related systems and technologies, including the training of machine learning algorithms. Customer hereby grants Flock a non-exclusive, worldwide, perpetual, royalty-free right to use and distribute such Anonymized Data to improve and enhance the Services and for other development, diagnostic and corrective purposes, and other Flock offerings. Parties understand that the aforementioned license is required for continuity of Services. Flock does not own and shall not sell Anonymized Data.

5. CONFIDENTIALITY; DISCLOSURES

5.1 Confidentiality. To the extent required by any applicable public records requests, each Party (the “**Receiving Party**”) understands that the other Party (the “**Disclosing Party**”) has disclosed or may disclose business, technical or financial information relating to the Disclosing Party’s business (hereinafter referred to as “**Proprietary Information**” of the Disclosing Party).

Proprietary Information of Flock includes non-public information regarding features, functionality and performance of the Services. Proprietary Information of Customer includes non-public data provided by Customer to Flock or collected by Flock via Flock Services, which includes but is not limited to geolocation information and environmental data collected by sensors. The Receiving Party agrees: (i) to take the same security precautions to protect against disclosure or unauthorized use of such Proprietary Information that the Party takes with its own proprietary information, but in no event less than commercially reasonable precautions, and (ii) not to use (except in performance of the Services or as otherwise permitted herein) or divulge to any third person any such Proprietary Information. The Disclosing Party agrees that the

foregoing shall not apply with respect to any information that the Receiving Party can document (a) is or becomes generally available to the public; or (b) was in its possession or known by it prior to receipt from the Disclosing Party; or (c) was rightfully disclosed to it without restriction by a third party; or (d) was independently developed without use of any Proprietary Information of the Disclosing Party. Nothing in this Agreement will prevent the Receiving Party from disclosing the Proprietary Information pursuant to any judicial or governmental order, provided that the Receiving Party gives the Disclosing Party reasonable prior notice of such disclosure to contest such order. At the termination of this Agreement, all Proprietary Information will be returned to the Disclosing Party, destroyed or erased (if recorded on an erasable storage medium), together with any copies thereof, when no longer needed for the purposes above, or upon request from the Disclosing Party, and in any case upon termination of the Agreement. Notwithstanding any termination, all confidentiality obligations of Proprietary Information that is trade secret shall continue in perpetuity or until such information is no longer trade secret.

5.2 Usage Restrictions on Flock IP. Flock and its licensors retain all right, title and interest in and to the Flock IP and its components, and Customer acknowledges that it neither owns nor acquires any additional rights in and to the foregoing not expressly granted by this Agreement. Customer further acknowledges that Flock retains the right to use the foregoing for any purpose in Flock's sole discretion. Customer and Authorized End Users shall not: (i) copy or duplicate any of the Flock IP; (ii) decompile, disassemble, reverse engineer, or otherwise attempt to obtain or perceive the source code from which any software component of any of the Flock IP is compiled or interpreted, or apply any other process or procedure to derive the source code of any software included in the Flock IP; (iii) attempt to modify, alter, tamper with or repair any of the Flock IP, or attempt to create any derivative product from any of the foregoing; (iv) interfere or attempt to interfere in any manner with the functionality or proper working of any of the Flock IP; (v) remove, obscure, or alter any notice of any intellectual property or proprietary right appearing on or contained within the Flock Services or Flock IP; (vi) use the Flock Services for anything other than the Permitted Purpose; or (vii) assign, sublicense, sell, resell, lease, rent, or otherwise transfer, convey, pledge as security, or otherwise encumber, Customer's rights. There are no implied rights.

5.3 Disclosure of Footage. Subject to and during the Retention Period, Flock may access, use, preserve and/or disclose the Footage to law enforcement authorities, government officials, and/or

third parties, if legally required to do so or if Flock has a good faith belief that such access, use, preservation or disclosure is reasonably necessary to comply with a legal process, enforce this Agreement, or detect, prevent or otherwise address security, privacy, fraud or technical issues, or emergency situations.

6. PAYMENT OF FEES

6.1 Billing and Payment of Fees. Customer shall pay the fees set forth in the applicable Order Form based on the billing structure and payment terms as indicated in the Order Form. To the extent the Order Form is silent, Customer shall pay all invoices net thirty (30) days from the date of receipt. If Customer believes that Flock has billed Customer incorrectly, Customer must contact Flock no later than thirty (30) days after the closing date on the first invoice in which the error or problem appeared to receive an adjustment or credit. Customer acknowledges and agrees that a failure to contact Flock within this period will serve as a waiver of any claim. If any undisputed fee is more than thirty (30) days overdue, Flock may, without limiting its other rights and remedies, suspend delivery of its service until such undisputed invoice is paid in full. Flock shall provide at least thirty (30) days' prior written notice to Customer of the payment delinquency before exercising any suspension right.

6.2 Notice of Changes to Fees. In the event of any changes to fees, Flock shall provide Customer with sixty (60) days' notice (email sufficient) prior to the end of the Initial Term or Renewal Term (as applicable). Any such changes to fees shall only impact subsequent Renewal Terms.

6.3 Taxes. To the extent Customer is not a tax exempt entity, Customer is responsible for all taxes, levies, or duties, excluding only taxes based on Flock's net income, imposed by taxing authorities associated with the order. If Flock has the legal obligation to pay or collect taxes, including amount subsequently assessed by a taxing authority, for which Customer is responsible, the appropriate amount shall be invoice to and paid by Customer unless Customer provides Flock a legally sufficient tax exemption certificate and Flock shall not charge Customer any taxes from which it is exempt. If any deduction or withholding is required by law, Customer shall notify Flock and shall pay Flock any additional amounts necessary to ensure that the net amount that Flock receives, after any deduction and withholding, equals the amount Flock would have received if no deduction or withholding had been required.

7. TERM AND TERMINATION

7.1 **Term.** The initial term of this Agreement shall be for the period of time set forth on the Order Form (the “**Term**”). Unless otherwise indicated on the Order Form, the Term shall commence upon first installation of Flock Hardware, as applicable. Following the Term, unless otherwise indicated on the Order Form, this Agreement will automatically renew for successive renewal terms of the greater of one year or the length set forth on the Order Form (each, a “**Renewal Term**”) unless either Party gives the other Party notice of non-renewal at least thirty (30) days prior to the end of the then-current term.

7.2 **Termination.** Upon termination or expiration of this Agreement, Flock will remove any applicable Flock Hardware at a commercially reasonable time period. In the event of any material breach of this Agreement, the non-breaching Party may terminate this Agreement prior to the end of the Term by giving thirty (30) days prior written notice to the breaching Party; provided, however, that this Agreement will not terminate if the breaching Party has cured the breach prior to the expiration of such thirty (30) day period (“**Cure Period**”). Either Party may terminate this Agreement (i) upon the institution by or against the other Party of insolvency, receivership or bankruptcy proceedings, (ii) upon the other Party's making an assignment for the benefit of creditors, or (iii) upon the other Party's dissolution or ceasing to do business. In the event of a material breach by Flock, and Flock is unable to cure within the **Cure Period**, Flock will refund Customer a pro-rata portion of the pre-paid fees for Services not received due to such termination.

7.3 **Survival.** The following Sections will survive termination: 1, 3, 5, 6, 7, 8.3, 8.4, 9, 11.1 and 11.6.

8. REMEDY FOR DEFECT; WARRANTY AND DISCLAIMER

8.1 Manufacturer Defect. Upon a malfunction or failure of Flock Hardware or Embedded Software (a “*Defect*”), Customer must notify Flock’s technical support team. In the event of a Defect, Flock shall make a commercially reasonable attempt to repair or replace the defective Flock Hardware at no additional cost to the Customer. Flock reserves the right, in its sole discretion, to repair or replace such Defect, provided that Flock shall conduct inspection or testing within a commercially reasonable time, but no longer than seven (7) business days after Customer gives notice to Flock.

8.2 Replacements. In the event that Flock Hardware is lost, stolen, or damaged, Customer may request a replacement of Flock Hardware at a fee according to the reinstall fee schedule (<https://www.flocksafety.com/reinstall-fee-schedule>). In the event that Customer chooses not to replace lost, damaged, or stolen Flock Hardware, Customer understands and agrees that Flock is not liable for any resulting impact to Flock service, nor shall Customer receive a refund for the lost, damaged, or stolen Flock Hardware.

8.3 Warranty. Flock shall use reasonable efforts consistent with prevailing industry standards to maintain the Services in a manner which minimizes errors and interruptions in the Services and shall perform the Installation Services in a professional and workmanlike manner. Services may be temporarily unavailable for scheduled maintenance or for unscheduled emergency maintenance, either by Flock or by third-party providers, or because of other causes beyond Flock’s reasonable control, but Flock shall use reasonable efforts to provide advance notice in writing or by e-mail of any scheduled service disruption.

8.4 Disclaimer. THE REMEDY DESCRIBED IN SECTION 8.1 ABOVE IS CUSTOMER’S SOLE REMEDY, AND FLOCK’S SOLE LIABILITY, WITH RESPECT TO DEFECTS. FLOCK DOES NOT WARRANT THAT THE SERVICES WILL BE UNINTERRUPTED OR ERROR FREE; NOR DOES IT MAKE ANY WARRANTY AS TO THE RESULTS THAT MAY BE OBTAINED FROM USE OF THE SERVICES. EXCEPT AS EXPRESSLY SET FORTH IN THIS SECTION, THE SERVICES ARE PROVIDED “AS IS” AND FLOCK DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A

PARTICULAR PURPOSE. THIS DISCLAIMER ONLY APPLIES TO THE EXTENT ALLOWED BY THE GOVERNING LAW OF THE STATE MENTIONED IN SECTION 11.6.

8.5 **Insurance.** Flock will maintain commercial general liability policies as stated in Exhibit B.

8.6 **Force Majeure.** Parties are not responsible or liable for any delays or failures in performance from any cause beyond their control, including, but not limited to acts of God, changes to law or regulations, embargoes, war, terrorist acts, pandemics (including the spread of variants), issues of national security, acts or omissions of third-party technology providers, riots, fires, earthquakes, floods, power blackouts, strikes, supply chain shortages of equipment or supplies, financial institution crisis, weather conditions or acts of hackers, internet service providers or any other third party acts or omissions.

9. LIMITATION OF LIABILITY; INDEMNITY

9.1 **Limitation of Liability.** NOTWITHSTANDING ANYTHING TO THE CONTRARY, FLOCK, ITS OFFICERS, AFFILIATES, REPRESENTATIVES, CONTRACTORS AND EMPLOYEES SHALL NOT BE RESPONSIBLE OR LIABLE WITH RESPECT TO ANY SUBJECT MATTER OF THIS AGREEMENT OR TERMS AND CONDITIONS RELATED THERETO UNDER ANY CONTRACT, NEGLIGENCE, STRICT LIABILITY, PRODUCT LIABILITY, OR OTHER THEORY: (A) FOR LOSS OF REVENUE, BUSINESS OR BUSINESS INTERRUPTION; (B) INCOMPLETE, CORRUPT, OR INACCURATE DATA; (C) COST OF PROCUREMENT OF SUBSTITUTE GOODS, SERVICES OR TECHNOLOGY; (D) FOR ANY INDIRECT, EXEMPLARY, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES; (E) FOR ANY MATTER BEYOND FLOCK'S ACTUAL KNOWLEDGE OR REASONABLE CONTROL INCLUDING REPEAT CRIMINAL ACTIVITY OR INABILITY TO CAPTURE FOOTAGE; OR (F) FOR ANY AMOUNTS THAT, TOGETHER WITH AMOUNTS ASSOCIATED WITH ALL OTHER CLAIMS, EXCEED THE FEES PAID AND/OR PAYABLE BY CUSTOMER TO FLOCK FOR THE SERVICES UNDER THIS AGREEMENT IN THE TWELVE (12) MONTHS PRIOR TO THE ACT OR OMISSION THAT GAVE RISE TO THE LIABILITY, IN EACH CASE, WHETHER OR NOT FLOCK HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THIS LIMITATION OF LIABILITY OF SECTION ONLY APPLIES TO THE EXTENT ALLOWED BY THE GOVERNING LAW OF THE STATE REFERENCED IN SECTION

11.6. NOTWITHSTANDING ANYTHING TO THE CONTRARY, THE FOREGOING LIMITATIONS OF LIABILITY SHALL NOT APPLY (I) IN THE EVENT OF GROSS NEGLIGENCE OR WILLFUL MISCONDUCT, OR (II) INDEMNIFICATION OBLIGATIONS.

9.2 **Responsibility.** Each Party to this Agreement shall assume the responsibility and liability for the acts and omissions of its own employees, officers, or agents, in connection with the performance of their official duties under this Agreement. Each Party to this Agreement shall be liable for the torts of its own officers, agents, or employees.

9.3 **Flock Indemnity.** Flock shall indemnify and hold harmless Customer, its agents and employees, from liability of any kind, including claims, costs (including defense) and expenses, on account of: (i) any copyrighted material, patented or unpatented invention, articles, device or appliance manufactured or used in the performance of this Agreement; or (ii) any damage or injury to property or person directly caused by Flock's installation of Flock Hardware, except for where such damage or injury was caused solely by the negligence of the Customer or its agents, officers or employees. Flock's performance of this indemnity obligation shall not exceed the fees paid and/or payable for the services rendered under this Agreement in the preceding twelve (12) months.

10. INSTALLATION SERVICES AND OBLIGATIONS

10.1 **Ownership of Hardware.** Flock Hardware is owned and shall remain the exclusive property of Flock. Title to any Flock Hardware shall not pass to Customer upon execution of this Agreement, except as otherwise specifically set forth in this Agreement. Except as otherwise expressly stated in this Agreement, Customer is not permitted to remove, reposition, re-install, tamper with, alter, adjust or otherwise take possession or control of Flock Hardware. Customer agrees and understands that in the event Customer is found to engage in any of the foregoing restricted actions, all warranties herein shall be null and void, and this Agreement shall be subject to immediate termination for material breach by Customer. Customer shall not perform any acts which would interfere with the retention of title of the Flock Hardware by Flock. Should Customer default on any payment of the Flock Services, Flock may remove Flock Hardware at Flock's discretion. Such removal, if made by Flock, shall not be deemed a waiver of Flock's

rights to any damages Flock may sustain as a result of Customer's default and Flock shall have the right to enforce any other legal remedy or right.

10.2 Deployment Plan. Flock shall advise Customer on the location and positioning of the Flock Hardware for optimal product functionality, as conditions and locations allow. Flock will collaborate with Customer to design the strategic geographic mapping of the location(s) and implementation of Flock Hardware to create a deployment plan ("**Deployment Plan**"). In the event that Flock determines that Flock Hardware will not achieve optimal functionality at a designated location, Flock shall have final discretion to veto a specific location, and will provide alternative options to Customer.

10.3 Changes to Deployment Plan. After installation of Flock Hardware, any subsequent requested changes to the Deployment Plan, including, but not limited to, relocating, re-positioning, adjusting of the mounting, removing foliage, replacement, changes to heights of poles will incur a fee according to the reinstall fee schedule located at (<https://www.flocksafety.com/reinstall-fee-schedule>). Customer will receive prior notice and confirm approval of any such fees.

10.4 Customer Installation Obligations. Customer is responsible for any applicable supplementary cost as described in the Customer Implementation Guide, attached hereto as Exhibit C. Customer represents and warrants that it has, or shall lawfully obtain, all necessary right title and authority and hereby authorizes Flock to install the Flock Hardware at the designated locations and to make any necessary inspections or maintenance in connection with such installation.

10.5 Flock's Obligations. Installation of any Flock Hardware shall be installed in a professional manner within a commercially reasonable time from the Effective Date of this Agreement. Upon removal of Flock Hardware, Flock shall restore the location to its original condition, ordinary wear and tear excepted. Flock will continue to monitor the performance of Flock Hardware for the length of the Term. Flock may use a subcontractor or third party to perform certain obligations under this Agreement, provided that Flock's use of such subcontractor or third party shall not release Flock from any duty or liability to fulfill Flock's obligations under this Agreement.

11. MISCELLANEOUS

11.1 Compliance With Laws. Parties shall comply with all applicable local, state and federal laws, regulations, policies and ordinances and their associated record retention schedules, including responding to any subpoena request(s).

11.2 Severability. If any provision of this Agreement is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that this Agreement will otherwise remain in full force and effect.

11.3 Assignment. This Agreement is not assignable, transferable or sublicensable by either Party, without prior consent. Notwithstanding the foregoing, either Party may assign this Agreement, without the other Party's consent, (i) to any parent, subsidiary, or affiliate entity, or (ii) to any purchaser of all or substantially all of such Party's assets or to any successor by way of merger, consolidation or similar transaction.

11.4 Entire Agreement. This Agreement, together with the Order Form(s), the reinstall fee schedule (<https://www.flocksafety.com/reinstall-fee-schedule>), and any attached exhibits are the complete and exclusive statement of the mutual understanding of the Parties and supersedes and cancels all previous or contemporaneous negotiations, discussions or agreements, whether written and oral, communications and other understandings relating to the subject matter of this Agreement. All waivers and modifications must be in a writing signed by both Parties, except as otherwise provided herein. None of Customer's purchase orders, authorizations or similar documents will alter the terms of this Agreement, and any such conflicting terms are expressly rejected. Any mutually agreed upon future purchase order is subject to these legal terms and does not alter the rights and obligations under this Agreement, except that future purchase orders may outline additional products, services, quantities and billing terms to be mutually accepted by Parties. In the event of any conflict of terms found in this Agreement or any other terms and conditions, the terms of this Agreement shall prevail. Customer agrees that Customer's purchase is neither contingent upon the delivery of any future functionality or features nor dependent upon any oral or written comments made by Flock with respect to future functionality or feature.

11.5 Relationship. No agency, partnership, joint venture, or employment is created as a result of this Agreement and Parties do not have any authority of any kind to bind each other in any respect whatsoever. Flock shall at all times be and act as an independent contractor to Customer.

11.6 Governing Law; Venue. This Agreement shall be governed by the laws of the state in which the Customer is located. The Parties hereto agree that venue would be proper in the

chosen courts of the State of which the Customer is located. The Parties agree that the United Nations Convention for the International Sale of Goods is excluded in its entirety from this Agreement.

11.7 **Special Terms.** Flock may offer certain special terms which are indicated in the Order Form and will become part of this Agreement, upon Customer's prior written consent and the mutual execution by authorized representatives ("**Special Terms**"). To the extent that any terms of this Agreement are inconsistent or conflict with the Special Terms, the Special Terms shall control.

11.8 **Publicity.** Upon prior written consent, Flock has the right to reference and use Customer's name and disclose the nature of the Services in business and development and marketing efforts. Nothing contained in this Agreement shall be construed as conferring on any Party, any right to use the other Party's name as an endorsement of product/service.

11.9 **Feedback.** If Customer or Authorized End User provides any suggestions, ideas, enhancement requests, feedback, recommendations or other information relating to the subject matter hereunder, Agency or Authorized End User hereby assigns to Flock all right, title and interest (including intellectual property rights) with respect to or resulting from any of the foregoing.

11.10 **Export.** Customer may not remove or export from the United States or allow the export or re-export of the Flock IP or anything related thereto, or any direct product thereof in violation of any restrictions, laws or regulations of the United States Department of Commerce, the United States Department of Treasury Office of Foreign Assets Control, or any other United States or foreign Customer or authority. As defined in Federal Acquisition Regulation ("FAR"), section 2.101, the Services, the Flock Hardware and Documentation are "commercial items" and according to the Department of Defense Federal Acquisition Regulation ("DFAR") section 252.2277014(a)(1) and are deemed to be "commercial computer software" and "commercial computer software documentation." Flock is compliant with FAR Section 889 and does not contract or do business with, use any equipment, system, or service that uses the enumerated banned Chinese telecommunication companies, equipment or services as a substantial or essential component of any system, or as critical technology as part of any Flock system. Consistent with DFAR section 227.7202 and FAR section 12.212, any use, modification, reproduction, release, performance, display, or disclosure of such commercial software or

commercial software documentation by the U.S. Government will be governed solely by the terms of this Agreement and will be prohibited except to the extent expressly permitted by the terms of this Agreement.

11.11 **Headings.** The headings are merely for organization and should not be construed as adding meaning to the Agreement or interpreting the associated sections.

11.12 **Authority.** Each of the below signers of this Agreement represent that they understand this Agreement and have the authority to sign on behalf of and bind the Parties they are representing upon the Effective Date.

11.13 **Conflict.** In the event there is a conflict between this Agreement and any applicable statement of work, or Customer purchase order, this Agreement controls unless explicitly stated otherwise.

11.14 **Notices.** All notices under this Agreement will be in writing and will be deemed to have been duly given when received, if personally delivered; when receipt is electronically confirmed, if transmitted by email; the day after it is sent, if sent for next day delivery by recognized overnight delivery service; and upon receipt to the address listed on the Order Form (or, if different, below), if sent by certified or registered mail, return receipt requested.

11.15 **Non-Appropriation.** Notwithstanding any other provision of this Agreement, all obligations of the Customer under this Agreement which require the expenditure of public funds are conditioned on the availability of said funds appropriated for that purpose. To the extent applicable, Customer shall have the right to terminate this Agreement for non appropriation with thirty (30) days written notice without penalty or other cost.

FLOCK NOTICES ADDRESS:

1170 HOWELL MILL ROAD, NW SUITE 210
ATLANTA, GA 30318
ATTN: LEGAL DEPARTMENT
EMAIL: legal@flocksafety.com

Customer NOTICES ADDRESS:

ADDRESS: _____
ATTN: _____
EMAIL: _____

EXHIBIT B
INSURANCE

Required Coverage. Flock shall procure and maintain for the duration of this Agreement insurance against claims for injuries to persons or damages to property that may arise from or in connection with the performance of the services under this Agreement and the results of that work by Flock or its agents, representatives, employees or subcontractors. Insurance shall be placed with insurers with a current A. M. Best rating of no less than “A” and “VII”. Flock shall obtain and, during the term of this Agreement, shall maintain policies of professional liability (errors and omissions), automobile liability, and general liability insurance for insurable amounts of not less than the limits listed herein. The insurance policies shall provide that the policies shall remain in full force during the life of the Agreement. Flock shall procure and shall maintain during the life of this Agreement Worker's Compensation insurance as required by applicable State law for all Flock employees. For the avoidance of doubt, all required insurance limits by Customer can be met through a combination of primary and excess/umbrella coverage.

Types and Amounts Required. Flock shall maintain, at minimum, the following insurance coverage for the duration of this Agreement:

- (i) **Commercial General Liability** insurance written on an occurrence basis with minimum limits of One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) in the aggregate for bodily injury, death, and property damage, including personal injury, contractual liability, independent contractors, broad-form property damage, and product and completed operations coverage;
- (ii) **Umbrella or Excess Liability** insurance written on an occurrence basis with minimum limits of Ten Million Dollars (\$10,000,000) per occurrence and Ten Million Dollars (\$10,000,000) in the aggregate;
- (iii) **Professional Liability/Errors and Omissions** insurance with minimum limits of Five Million Dollars (\$5,000,000) per occurrence and Five Million Dollars (\$5,000,000) in the aggregate;
- (iv) **Commercial Automobile Liability** insurance with a minimum combined single limit of One Million Dollars (\$1,000,000) per occurrence for bodily injury, death, and property coverage, including owned and non-owned and hired automobile coverage; and

(v) **Cyber Liability** insurance written on an occurrence basis with minimum limits of Five Million Dollars (\$5,000,000).



Town of Cortland Agenda Request

Item 5.

(SUBMIT FORM TO THE TOWN CLERK NO LATER THAN ONE WEEK BEFORE THE SCHEDULED MEETING)

ALL REQUESTS ARE SUBJECT TO THE APPROVAL OF THE MAYOR

RESOLUTION ORDINANCE INFORMATION OTHER

DATE PREPARED: 9-17-2024

FOR MEETING ON: 9-23-2024

DESCRIPTION/TITLE:

Rental of a Bobcat loader for winter snow operations.

REQUIRED ACTION:

Approve the rental agreement from Atlas Bobcat for the rental of a Bobcat L85/L95 loader for winter operations.
Rental expense to be paid from 01-6100-245 (Equipment Rental)
Rental length will be 4-5 months.

STAFF/COMMITTEE RECOMMENDATION:

Approve and sign the rental agreement from Atlas Bobcat.

STATEMENT OF CONCERN/SUMMARY:

AGENDA PLACEMENT:

- BOARD REVIEW OF PENDING BUSINESS NEW BUSINESS CONCERNS STAFF REPORTS
- COMMITTEE OF THE WHOLE PRESIDENT'S REPORT CONSENT AGENDA UNFINISHED BUSINESS
- PUBLIC HEARING

Prepared by: Joel Summerhill

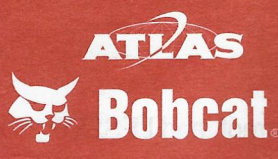
Approved by:

Date 9-17-2024

k:\town board\agendas\agendas 2024\9b. september 23, 2024\agenda request bobcat loader.doc

Item 5.

RENTAL AGREEMENT



- Elk Grove Village, IL (847) 678-3633
- Mokena, IL (708) 596-8050
- Wauconda, IL (847) 526-4255
- Yorkville, IL (630) 553-0150
- DeKalb, IL (815) 748-4228
- Merrillville, IN (219) 381-3006
- West Chicago, IL (630) 293-0606

RIA# 099285

DATE:

CUSTOMER #: 514547 PO #: _____ DATE / TIME REQUIRED: 11/1/2024 SALESMAN: Will

CUSTOMER / COMPANY: Town of Cortland SHIP VIA: _____ CREDIT APPROVAL: _____

CUSTOMER ADDRESS (BILLING): _____ DELIVERY LOCATION (ADDRESS): _____

flanning@ Cortlandil.org

ATTN: Travis PHONE: 815-751-5572 ATTN: _____ PHONE: _____

Atlas No.	Make	Model	Serial No.	Description / Accessories
	<u>BOBCAT</u>	<u>L95/L85</u>		<u>with Bucket</u>

PICKUP DATE	PICKUP TIME	DATE OUT	TIME OUT	CHARGES			
				RATES SUBJECT TO CHANGE UPON WRITTEN NOTICE			
CALL DATE		DATE IN	TIME IN		RATE	AMOUNT	TOTAL
				DAY (8 HRS)	\$ /DAY		\$
REQUESTED BY		ENDING RENTAL DATE		WEEK (40 HRS)	\$ /WEEK		\$
<u>TRAVIS</u>		<u>Feb 28, 2025</u>		MONTH (4 WEEKS)	\$ <u>2800</u> /MONTH		\$
CHECKLIST	CHECK OUT	CHECK IN		OVERTIME (HOURLY)	\$ /HOUR		\$
General Appearance				FUEL	\$ /GAL		\$
Physical Damage				MISC.	\$ /		\$
Oil, Fuel & Coolant Levels				<input type="checkbox"/> DELIVERY CARTAGE	\$ /HOUR		\$
Engine / Motor Operations				<input type="checkbox"/> PICK UP CARTAGE	\$ /HOUR		\$
Machine Operations						GRAND TOTAL:	\$
Tire/Track Condition				COMMENTS OUT		COMMENTS IN	
Tires # Qty.				<u>SNOW LEASE</u>			
Bucket				<u>NOV 1 - Delivery</u>			
Hydraulic Boom				<u>MIN 4 MONTHS</u>			
Fuel Tank				<u>MAX 160 HOURS</u>			
Misc.				<u>overtime 45⁰⁰/hour</u>			
HOUR METER READING							

RENTAL RATES DO NOT INCLUDE FUEL CHARGES, CLEANING FEES, TIRE OR BATTERY MAINTENANCE.

CUSTOMER ACKNOWLEDGES THAT PRIOR TO SIGNING THIS CONTRACT, HE/SHE HAS BEEN PROPERLY INSTRUCTED AS TO THE PROPER USE AND CARE OF THIS EQUIPMENT AND CERTIFIES THAT 50% OR MORE OF THE USE OF THE EQUIPMENT WILL (NOT) TAKE PLACE IN THE CITY OF CHICAGO.

The above described equipment has been received in good repair and operating condition and is accepted by LESSEE, subject to the terms of a written Rental Agreement between LESSEE and LESSOR or, if there is no such written Rental Agreement, then subject to the terms and conditions on the reverse side hereof, which are hereby made a part thereof by reference as if fully set forth herein.

CUSTOMER IS RESPONSIBLE FOR MINIMUM INSURANCE COVERAGE FOR THEFT, DAMAGE AND ON ITEM #8 (ON THE REVERSE SIDE HEREOF): BODILY INJURY: \$100,000 / 300,000; PROPERTY DAMAGE: \$100,000. WS

EQUIPMENT INSURANCE VALUE: \$ 140,000



Town of Cortland Agenda Request

Item 6.

(SUBMIT FORM TO THE TOWN CLERK NO LATER THAN ONE WEEK BEFORE THE SCHEDULED MEETING)

ALL REQUESTS ARE SUBJECT TO THE APPROVAL OF THE MAYOR

- RESOLUTION
 ORDINANCE
 INFORMATION
 OTHER

DATE PREPARED: 9-18-2024

FOR MEETING ON: 9-23-2024

DESCRIPTION/TITLE:

Remove pea gravel from the Suppeland Park tot lot and replace with KBI Flexi-Safe Material. This product has been used in other Town projects.

REQUIRED ACTION:

Waive the bidding requirements and approve the purchase of Flexi-Safe material for the Suppeland Park tot lot in the amount of \$22,660
Funds for this purchase would be paid from Restricted Assets 13-2411 Storm Sewer Escrow Neuman Homes Inc.

STAFF/COMMITTEE RECOMMENDATION:

Purchase Flexi-Safe material and remove pea gravel from Suppeland Park

STATEMENT OF CONCERN/SUMMARY:

AGENDA PLACEMENT:

- BOARD REVIEW OF PENDING BUSINESS
 NEW BUSINESS
 CONCERNS
 STAFF REPORTS
 COMMITTEE OF THE WHOLE
 PRESIDENT'S REPORT
 CONSENT AGENDA
 UNFINISHED BUSINESS
 PUBLIC HEARING

Prepared by: Joel Summerhill

Approved by:

Date 9-18-2024

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Green Partnership Program Proposal

K.B. Industries, Inc.
 4600 140th Ave. N., Ste 200
 Clearwater, FL 33762
 (T) 727.723.3300 • (F) 727.723.3600
 Website: www.kbius.com

Date: *September 16, 2024*
 Proposal #: **24197**
 Install Date: **TBD**
 KBI Contact: **Andy Curbow**
 KBI Contact Number: **(727) 723-3300**

CLIENT/OWNER:	PROJECT:
Joel Summerhill Director of Public Works Town of Cortland, IL 59 S Somonauk Rd. PO BOX 519 Cortland, IL 60112 815-756-9684 water-sewer@cortlandil.org	Cortland, IL- GPP Supply

SCOPE OF WORK:

1. KBI to supply 2,400sf of Flexi-Safe P2000 @ 2.25" thick
2. Flexi-Safe order consists of 370 bags of rubber and 74 pails of binder (XFP-35)
3. All tools equipment and labor by others.
4. Applicable to KBI Flexi-Pave & Flexi-Safe product only - recycled tire granual size may vary from samples and product submittals by as much as 1/8" in diameter.
5. All base/sub-grade material and preparation to be provided and performed by others per KBI's specifications. KBI does not warranty any base/sub-grade work which is performed by others. This includes ADA grading. Warranty is subject to KBI installation acceptance standards.

Line #	Unit/SF	Description	Color	Item	Unit Price	Total
1	2,400	HD2000	Cypress	KBI Flexi®-Safe Material	\$ 8.15	\$ 19,560.00
2	1	Freight*				\$ 3,100.00
					Training Mobilization	\$ -
					Materials	\$ 19,560.00

Upon acceptance of this proposal with your signature below, it is acknowledged you have read the Product Specification Sheet for the KBI Flexi®-Process product quoted in this proposal.

Signature *Title*

Printed Name: *Date:*

Sub-Total	\$ 19,560.00
*Freight	\$ 3,100.00
Proposal Total	\$ 22,660.00

* Taxes are calculated only on materials

GPP PAYMENT TERMS & NOTES

1. GPP Payment Terms
 100% of the proposal total due upon order placement. *To ensure timely delivery and adherence to predetermined job scheduling customer prefers that K.B. Industries, Inc. handles freight and associated logistics for customer's orders. K.B. Industries, Inc. reserves the right to apply 1.5% monthly interest late fee on unpaid balances outside of invoice terms.

2. Warranty
 100% of Proposal/Contract MUST be PAID IN FULL prior to KBI issuing warranty. "KBI's porous paving products carry a 1 year material warranty. Extended warranties are available with the addition of a maintenance program. (see product specification for additional details)"

3. Ground Work/Base Prep
 The Client is responsible to have the training sites prepared per KBI specifications prior to Green Partnership Training Program commencement. If training site(s) are not ready, an additional \$500 fee will be assessed for each day delayed.

4. Proposal & Freight Rates
 This Proposal is valid for 90-days (excluding freight rates, which are valid for 30-days and are subject to change) from the date of this Proposal.

The "USGBC Member Logo" is a trademark owned by the U.S. Green Building Council and is used by permission. The logo signifies only that K.B. Industries, Inc. is a USGBC member; USGBC does not review, certify, or endorse the products or services offered by its members



Tires recycled on this project.



Town of Cortland Agenda Request

Item 7.

(SUBMIT FORM TO THE TOWN CLERK NO LATER THAN ONE WEEK BEFORE THE SCHEDULED MEETING)

ALL REQUESTS ARE SUBJECT TO THE APPROVAL OF THE MAYOR

RESOLUTION ORDINANCE INFORMATION OTHER

DATE PREPARED: 9-19-2024

FOR MEETING ON: 9-23-2024

DESCRIPTION/TITLE:

Declare the old stages surplus property.

REQUIRED ACTION:

Declare the old stages surplus property. The old stages have not been used in two years after they were damaged in a storm. Festival staff now has other staging for events making the old stages unused.

STAFF/COMMITTEE RECOMMENDATION:

Declare the old stages surplus property.

STATEMENT OF CONCERN/SUMMARY:

AGENDA PLACEMENT:

- BOARD REVIEW OF PENDING BUSINESS NEW BUSINESS CONCERNS STAFF REPORTS
- COMMITTEE OF THE WHOLE PRESIDENT'S REPORT CONSENT AGENDA UNFINISHED BUSINESS
- PUBLIC HEARING

Prepared by: Joel Summerhill

Approved by:

Date 9-19-2024

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TOWN OF CORTLAND
ORDINANCE NO. 2024-XX

AN ORDINANCE AUTHORIZING THE SALE OF SURPLUS PERSONAL PROPERTY
ENTERTAINMENT STAGES OWNED BY THE TOWN OF CORTLAND,
DEKALB COUNTY, ILLINOIS

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/11-76-4, authorizes the Town to sell personal property that is no longer necessary or useful to, or for the best interests of the Town, with or without advertising the sale; and

WHEREAS, the Town of Cortland is the owner of certain obsolete entertainment stages, and

WHEREAS, the Board of Trustees of the Town of Cortland finds that this equipment is no longer necessary or useful to, or for the best interests of the Town, and is therefore considered as surplus personal property; and

WHEREAS, the Town wishes to sell this surplus property.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1: The foregoing preambles are incorporated in this Section as if fully set forth herein.

SECTION 2: The corporate authorities find that the Town's obsolete entertainment stages constitute surplus property within the meaning of 65 ILCS 5/11-76-4.

SECTION 3: The Town Board hereby authorizes and directs the Mayor and Town Clerk, to sell and convey said property, or destroy, on such terms as serve the best interests of the Town and to execute such documents as are necessary to carry out the intent of this Ordinance.

SECTION 4: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED and APPROVED this ____ day of _____ 2024

AYES:
NAYS:
ABSENT:

ATTEST:

Mark Pietrowski
Mayor

Cheryl Aldis
Town Clerk



**Town of Cortland
2024 Outdoor Warning Siren System Annual Maintenance Contract**

This is a contract proposal to perform annual maintenance for your Outdoor Warning Siren System. This includes the following on an annual basis for the calendar year of January 1, 2024 through December 31, 2024. We will perform the following:

- Clean and check contactors in control cabinets.
- Verify no moisture problems in control cabinets.
- Test Radio frequency, sensitivity, and audio levels.
- Check and verify decode signals on radio system.
- Test each command signal for proper timing and function.
- Check and test siren batteries and fill with distilled water if necessary. **Change batteries if over five years old or fails load test.*
- Check and test siren charging system and all motor controls.
- Check antenna, antenna cable and connectors.
- Check and test grounding system and provide ground rod reading:
- Test siren head heater circuit and thermostat.
- Inspect all relay contacts and connections.
- Check for any apparent breakage, wear and tear or vandalism and report same to owner.
- Inspect siren equipment for looseness or any condition that may compromise the reliability and useful life of the equipment.
- Perform inspection of surge protections system and notify the owner of deficiencies.
- Growl test performed after completion of preventive maintenance.

This contract includes all labor, equipment and material for general maintenance. **Any defective parts or components found will be repaired or replaced at an additional charge to the owner with an additional labor charge to perform the repair.* This is in addition to the basic contract amount approved, if major repairs are necessary we will contact the owner for approval.

Maintenance Amount: \$1,233.03
Two (2) T-128s & One (1) Federal 2001

PLEASE! Do not send payment now, this is not a bill. You will be invoiced after maintenance is completed.

~~~~~

**PROPOSED BY:**

**ACCEPTED BY:**

*Diane Vistine*

(Sign)

DIANE VISTINE

(Sign)

(Print name)

FULTON SIREN SERVICES

(Title)

Date: 1/10/2024

Date: \_\_\_\_\_



Ms. Aldis,

We are pleased to provide a proposal to the City of Cortland for the supply and installation of one National Weather Service Auto Siren Activation Controller. The controller will monitor the NWS CAP feeds for Tornado Warnings and if the issued polygon intersects with a pre-determined area around the Village of Cortland, it will automatically activate the three sirens. The controller will utilize an existing internet connection if available with a cellular backup for the NWS feeds and remote monitoring. The controller will interface to your existing radio base station currently used to activate the tornado sirens. An email can also be triggered to alert you that the sirens were automatically activated. The monthly test of the tornado sirens can also be scheduled for auto activation so the system can be fully automatic.

The cost for the auto activation controller is **\$1200** not including installation. Exact installation costs will require a site visit to verify but will typically run about **\$1500** for labor. There is also an annual subscription cost **\$950** for data and one auto command (Tornado Warning) for one area. The annual subscription fees are for the cloud storage / cellular data plan / NWS activation fees. The cost may change over time as they are third party services and costs may increase over time. Additional commands and areas available, ask more information.

In addition to the auto activation controller, additional controllers can be installed at each of the three sirens to provide monitoring of power, intrusion, motor and rotation giving you a cost-effective means to monitor the sirens from a web-based application. This would allow the sirens to be monitored 24/7/365 to ensure sirens are ready to run and know when there is a potential issue that may require repair. Please enquire for additional information and quotation.

- One-way system - activator available for one device only (base station)

Includes daily testing of controller, auto-monthly testing, auto weather activations for tornado warnings,

- Ability to have a two-way system (\$1200 for each controller plus cellular/cloud subscription) (Town has 3 devices)
- This is SCADA lite, as a reference.
- Two-way information samples the motor operation, rotation, activation of doors, verify the devices operate as expected for emergency activations. Also allows for Silent testing, Monday growl test and to verify sirens are functional when in standby.
- Data monitors each siren
- Fulton is building a web front end that can be used from a mobile app or a web page.



**Company History:** Fulton Siren Services has over 35 years' experience in the outdoor warning siren industry and currently maintains over 1000 sirens in the Illinois, Wisconsin, & Iowa areas for both municipal and nuclear utility customers.

**Please Note:** This quotation is based upon a standard installation. Standard installation requires site be accessible, free from obstructions. Unknown or unforeseen obstacles that complicate or change the scope of work will result in additional costs or require this quotation to be revised and/or voided based upon new information or circumstances beyond our control. There is no provision in this quotation for landscaping or restoration of any kind. Any costs for permits or inspections will be additional and charged to the customer.

Should you have any questions, or require further information, please contact me anytime.

Best Regards;

**John E. Vistine**

**Fulton Siren Services**

Division of J&D Ingenuities LLC

Cell: 630-336-2652

[jvistine@fultonsirenservices.com](mailto:jvistine@fultonsirenservices.com)

Proposal accepted by : \_\_\_\_\_

[ AUTHORIZED SIGNATURE ]

\_\_\_\_\_  
[ PRINTED NAME ]

\_\_\_\_\_  
[ TITLE ]

\_\_\_\_\_  
[ DATE ]

**BRANIFF COMMUNICATIONS, INC.**  
 4741 W. 136<sup>th</sup> Street, Crestwood, Illinois 60418  
 Voice: (708) 597-3200 Fax: (708) 597-3307

Item 9.

# QUOTATION

QUOTATION NO. MUST BE REFERENCED ON YOUR PURCHASE ORDER.

QUOTATION NO.: BCI- IS0817202402A.1

QUOTE DATE: August 13, 2024

PAGE 1

QUOTE EFFECTIVE THRU: October 13, 2024

TERMS: Net 30 Days

SHIP VIA: Field Services

**QUOTED TO:**

Cortland Police Department  
 Attn: Lin Dargis  
 250 S. Halwood St.  
 Cortland, IL 60112  
 Voice: 779-970-0070  
 Fax:  
 E-Mail: cortlandchief@cortlandil.org

**SHIP TO:**

Cortland Police Department  
 Attn: Lin Dargis  
 250 S. Halwood St.  
 Cortland, IL 60112

| MODEL/PART NUMBER                                                       | DESCRIPTION                                                                                                                                                                                                          | QTY. | UNIT COST  | EXT. COST  |
|-------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------|------------|
| <b>ACTIVATION CONTROL UPGRADES FOR EXISTING CORTLAND WARNING SIRENS</b> |                                                                                                                                                                                                                      |      |            |            |
| COMMANDER1-LE10                                                         | Federal Signal CommanderOne LE Series <b>Annual Subscription</b> , SS2000+ 1-Way Cloud Interface, 10 RTU License, 5 User Licenses, Includes Web Interface & Smart Phone App                                          | 1.0  | \$1,103.00 | \$1,103.00 |
| SS2000+                                                                 | Federal Signal SS2000+ Local Hardware Activation Point, Series C, Cloud Enabled, Desktop Mount, 120VAC.<br><b>Requires a customer-supplied Internet service connection.</b>                                          | 1.0  | \$4,419.00 | \$4,419.00 |
| RFCNTL-150                                                              | RF Control Station Radio, Power Supply & Housing, RF & AC Arrestors, Omni Antenna w/Roof or Tower Bracket and up to 200' LMR400 Coax w/Connectors & Grounding Kit.                                                   | 1.0  | \$3,140.00 | \$3,140.00 |
| LABOR-FIELD SERV                                                        | Labor, Installation Services, Custom, On-site installation, interface, programming, alignment and testing of above listed equipment at Cortland PD facility including related equipment programming & commissioning. | 1.0  | \$2,490.00 | \$2,490.00 |

SUBTOTAL: \$11,152.00  
 SALES TAX: \$0.00  
 SHIPPING & HANDLING: \$0.00  
**TOTAL: \$11,152.00**

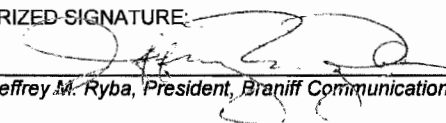
**TERMS:**

1. Upon receipt of your order and acceptance by Braniff Communications, Inc., the equipment and/or labor services quoted herein will be supplied at the quoted prices listed above.
2. Prices are firm for **90 Days** from the date of Quotation unless otherwise noted.
3. Upon order acceptance, prices are firm for **90 Days** unless otherwise noted.
4. Delivery schedule cannot be established until any required RF or tone decode format data is supplied, if applicable.
5. This Quotation is expressly subject to acceptance by Buyer of all Terms stated above as well as all terms outlined on the attached Terms of Sale (Form #045-10136).

**PURCHASE ORDER MUST BE MADE OUT TO:**

Braniff Communications, Inc.  
 4741 West 136<sup>th</sup> Street  
 Crestwood, Illinois 60418  
 USA  
 Voice: (708) 597-3200  
 Fax: (708) 597-3307

**AUTHORIZED SIGNATURE:**

  
 \_\_\_\_\_  
 Jeffrey M. Ryba, President, Braniff Communications, Inc.

**ACCEPTED BY:**

\_\_\_\_\_ Date: \_\_\_\_\_



## TERMS OF SALE

(1) **AGREEMENT AND LIMITATIONS.** The agreement between Seller and Buyer (the "sales contract") with respect to the sale of goods ("the goods") described on the attached quotation shall consist of the terms hereon and as outlined on the attached quotation together with any additions or revisions of such terms mutually agreed to in writing by Seller and Buyer. Seller objects to and shall not be bound by any additional or different terms, whether printed or otherwise, in Buyer's purchase order or in any other communication from Buyer to Seller unless specifically agreed to by Seller in writing. Except as expressly stated in the sales contract, no reference to Buyer's purchase order or other communication from Buyer shall be deemed to incorporate by reference any terms appearing therein. The sales contract shall be for the benefit of Seller and Buyer and not for the benefit of any other person. Prior courses of dealing, trade usage and verbal agreement not reduced to a writing signed by Seller, to the extent they modify, add to, detract from, supplant or explain the sales contract, shall not be binding on Seller.

(2) **TERMINATION OR MODIFICATION.** The sales contract may be modified or terminated only upon Seller's written consent except that stenographic and clerical errors are subject to correction by Seller or upon Seller's written consent. If Seller shall declare or consent to a termination of the sales contract, in whole or in part, Buyer, in the absence of contrary written agreement signed by Seller, shall pay termination charges based upon expenses and costs incurred in the production of the goods or in the performance of the service to the date such termination is accepted by Seller including, but not limited to, expenses of disposing of materials on hand or on order from supplier and the losses resulting from such disposition, plus a reasonable profit. Notwithstanding the foregoing any goods substantially completed or services performed on or prior to such termination shall be accepted and paid for in full by Buyer.

(3) **PRICE AND PAYMENT.** Prices are subject to increase by Seller based on Seller's prices in effect at the time of shipment in all instances where specified shipment date is later than 90 days from date of order. Unless otherwise specified in the sales contract or Seller's applicable price list, prices are F.O.B. Seller's point of shipment, and terms of payment are NET 30 days from the date of invoice. If the sales contract is for more than one unit of goods, the goods may be shipped in a single lot or in several lots at the discretion of Seller. In such event each such shipment shall be paid for separately and Buyer shall be responsible for all transportation charges. Seller may require full or partial payment or payment guarantee in advance of shipment whenever, in its opinion, the financial condition of Buyer so warrants. Minimum billing per order is \$25.00.

(4) **RISK OF LOSS.** The risk of loss of the goods or any part thereof shall pass to the Buyer upon delivery thereof by Seller to the carrier. Buyer shall have sole responsibility for processing and collection of any claim of loss against the carrier.

(5) **TAXES.** Prices do not include taxes. Buyer shall pay Seller, in addition to the price of the goods, any applicable excise, sales, use or other tax (however designated) imposed upon the sale, production, delivery or use of the goods ordered to the extent required or not forbidden by law to be collected by Seller from Buyer, whether or not so collected at the time of the sale, unless valid exemption certificates acceptable to the taxing authorities are furnished to Seller before the date of invoice.

(6) **DELIVERY.** Promises of delivery from stock are subject to prior sale. Delivery dates are not guaranteed but are estimated on the basis of immediate receipt by Seller of all information to be furnished by Buyer and the absence of delays, direct or indirect, resulting from or contributed to by circumstances beyond Seller's reasonable control. Seller shall in good faith endeavor to meet estimated delivery dates but shall not be liable to Buyer for any damages as a result of any delay caused or contributed to by circumstances beyond Seller's reasonable control.

(7) **DEDUCTIONS AND RETURNS.** Deductions will not be honored unless covered by a credit memorandum. Goods shipped to the Buyer may be returned to Seller for credit only upon the Seller's prior written consent (such consent to be in the sole discretion of Seller) and upon terms specified by Seller, including prevailing restocking and handling charges. Buyer assumes all risk of loss for such returned goods until actual receipt thereof by Seller. Agents of Seller are not authorized to accept returned goods or to grant allowances or adjustments with respect to Buyer's account.

(8) **INSPECTION.** Buyer shall inspect the goods immediately upon the receipt thereof. All claims for any alleged defects in Seller's performance under this sales contract, capable of discovery upon reasonable inspection, must be fully set forth in writing and received by Seller within thirty days of Buyer's receipt of the goods. Failure to make any such claim within said thirty-day period shall constitute a waiver of such claim and an irrevocable acceptance of the goods by Buyer.

(9) **LIMITED WARRANTY.** Braniff Communications, Inc. warrants each new product manufactured by Braniff to be free from defect in material and workmanship, under normal use and service, for a period of two years on parts replacement and one year on labor from the date of delivery to the first user-purchaser. During this warranty period, the obligation of Braniff is limited to repairing or replacing, as Braniff may elect, any parts of such product which, after examination by Braniff disclosed to be defective in material and/or workmanship. Braniff will provide warranty for any unit which is delivered, transported prepaid, to Braniff's facility or designated authorized warranty service center for examination and such examination reveals a defect in material and/or workmanship. This warranty does not cover travel expenses, the cost of specialized equipment for gaining access to the product, or labor charges for removal and re-installation of the product. Braniff's warranty shall not apply to components or accessories, not manufactured by Braniff, that have a separate warranty by the original manufacturer, such as, but not limited to, distributed emergency lighting, warning and notification equipment and batteries. This warranty does not extend to any unit which has been subject to abuse, misuse, improper installation or which has been inadequately maintained, nor to units which have problems relating to service or modification at any facility other than Braniff's facility or authorized warranty service centers. THERE ARE NO OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OR MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL BRANIFF BE LIABLE FOR ANY LOSS OF PROFITS OR ANY INDIRECT OR CONSEQUENTIAL DAMAGES ARISING OUT OF ANY SUCH DEFECTS IN MATERIAL OR WORKMANSHIP.

(10) **REMEDIES AND LIMITATIONS OF LIABILITY.** In the event Seller is claimed to have breached any of its obligations under the sales contract, whether of warranty or otherwise, Seller may repair any defective goods, request the return of the goods and tender, at Seller's option, a replacement shipment of goods or the purchase price thereof paid to Seller. Seller shall tender a refund of the purchase price at its option only upon actual receipt of the goods by the Seller. If Seller so requests the return of the goods, the goods will be redelivered to Seller, transportation prepaid, in accordance with Seller's instructions. The remedies contained in this and the preceding paragraph constitute the sole recourse against Seller for breach of any Seller's obligations under the sales contract, whether of warranty or otherwise. In no event shall Seller be liable for consequential damage nor shall Seller's liability on any claim for any direct, incidental, consequential or special damages arising out of or connected with the sales contract or the manufacturer, sale, delivery or use of the goods exceed the purchase price of the goods. Seller shall not be liable for failure to perform its obligation under the sales contract resulting directly or indirectly from or contributed to by acts of God; acts of Buyer; civil or military authority; priorities; fires; war; riot; delays in transportation; lack of or inability to obtain raw materials, components, labor, fuel or supplies; or other circumstances beyond Seller's reasonable control, whether similar or dissimilar to the foregoing.

(11) **PATENTS.** Seller shall hold Buyer harmless, to the extent herein provided, against any rightful claim of any third person by way of infringement of any United States Letters Patent by such goods as are of Seller's own manufacture, but if Buyer furnished specifications to Seller, Buyer shall hold Seller harmless against any such infringement claims which arise out of compliance with such specifications. Seller's agreement in this paragraph to hold Buyer harmless shall not apply to any infringement consisting of the use of goods manufactured by the Seller as a part of any combination with goods manufactured by Buyer or others. In the event that any goods manufactured by Seller are in any suit held to constitute infringement and their use is enjoined, Seller, if unable within a reasonable time to secure for Buyer the right to continue using such goods, either by suspension of the injunction, by securing for Buyer a license, or otherwise, shall, at its own expense, either replace such goods with non-infringing goods or modify such goods so that they become non-infringing, or accept the return of the enjoined goods and refund the purchase price theretofore paid by Buyer less allowance for any period of actual use thereof. Except as in this paragraph provided, Seller makes no warranty that the goods will be delivered free of the rightful claim of any third person by way of infringement or the like and Buyer's remedies will be limited to those provided in this paragraph.

(12) **ASSIGNMENT AND DELEGATION.** No right or interest in this sales contract shall be assigned by Buyer without Seller's prior written consent, and no delegation of any obligation owed, or of the performance of any obligation, by Buyer shall be made without Seller's prior written consent. Any attempted assignment or delegation shall be void and totally ineffective for all purposes unless made in conformity with this paragraph. Notwithstanding the foregoing, if Buyer is an authorized distributor of the goods for Seller, then Seller's obligation under paragraph 9, 10 and 11 hereof, subject to all limitations of this sales contract, shall be extended to the original purchaser of the goods from Buyer.

(13) **SEVERABILITY.** If any term, clause or provision contained in the sales contract is declared or held invalid by a court of competent jurisdiction, such declaration or holding shall not affect the validity of any other term, clause or provision herein contained.

(14) **INSTALLATION.** Installation shall be by Buyer unless otherwise specifically stated on the sales contract.

(15) **GOVERNING LAW AND LIMITATIONS.** The formation and performance of the sales contract shall be governed by the laws of the State of Illinois. Whenever a term defined by the Uniform Commercial Code as adopted in Illinois is used in these standard terms, the definition contained in said Uniform Commercial Code is to control. Any action for breach of the sales contract or any covenant or warranty contained herein must be commenced within one year after the cause of action has accrued.

**RESOLUTION 2024-XX**

**A RESOLUTION APPROVING THE PLAT FOR THE PENELOPE ALMADY SUBDIVISION - UNIT 8 WITHIN THE CHESTNUT GROVE – UNIT 1 SUBDIVISION**

**WHEREAS**, the Town of Cortland entered into an Annexation Agreement with RBR Properties dated August 23, 2004; reaffirmed September 27, 2004, and as amended, regarding land that includes the Chestnut Grove – Unit 1 Subdivision, the terms of the Annexation Agreement have not expired; and

**WHEREAS**, the Annexation Agreement contains a procedure in which the Town Board has the authority to approve a proposed subdivision if the subdivision conforms with Town regulations as certified by the Town Engineer; and

**WHEREAS**, the Town Engineer recommends that the Town Board approve the plat for the Penelope Almady Subdivision – Unit 8 as set forth in the attached Exhibit “A.”

**NOW THEREFORE, BE IT RESOLVED** by the Mayor and the Board of Trustees of the Town of Cortland, DeKalb County, Illinois, as follows:

1. That the Town approves the plat for the Penelope Almady Subdivision – Unit 8 set forth on Exhibit “A,” which is attached and incorporated herein; and
2. That the Town of Cortland hereby authorizes the Mayor and Town Engineer to approve the plat and execute the necessary Certificates.

**PASSED** by the Board of Trustees of the Town of Cortland, DeKalb County, Illinois, at its regular Board meeting held on September 23, 2024.

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

**APPROVED** by the Mayor on the 23rd day of September, 2024.

(SEAL)

\_\_\_\_\_  
Mark Pietrowski, Mayor

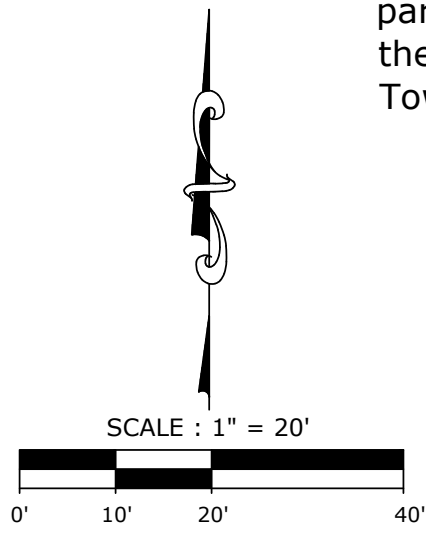
**ATTEST:**

\_\_\_\_\_  
Cheryl Aldis, Town Clerk

# PENELOPE ALMADY SUBDIVISION UNIT 8

## EXHIBIT "A"

Being a subdivision of Lot 17 in Chestnut Grove - Unit 1, a subdivision of part of the Southwest Quarter of Section 28 and part of the Northwest Quarter of Section 33, Township 40 North, Range 5 East of the Third Principal Meridian, according to the plat thereof recorded February 20, 2007, in Plat Cabinet 10 at Slide #15-B, as Document number 2007003009, in the Town of Cortland, DeKalb County, Illinois.



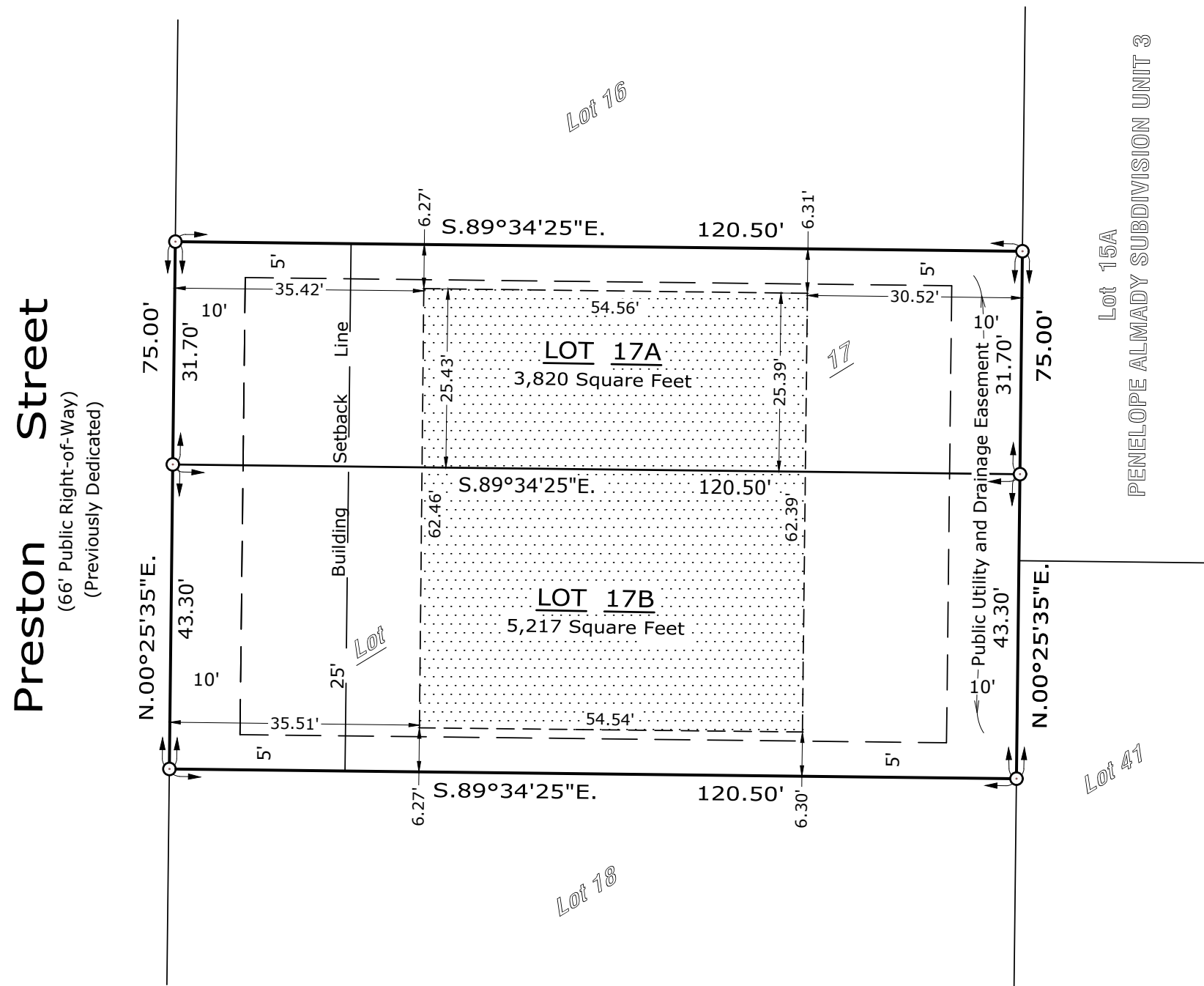
### LEGEND

- Set 3/4" Iron Pipe
- Concrete Foundation
- Boundary Line
- Lot Line
- Setback Line
- Easement Line

### Notes:

1) Easements and Building Lines are per Chestnut Grove - Unit 1 as recorded February 20, 2007, Plat Cabinet 10 at Slide #15-B, as document number 2007003009 in DeKalb County, Illinois.

2) Property is subject to covenants recorded February 20, 2007, Plat Cabinet 10 at Slide #15-B, as document number 2007003009 in DeKalb County, Illinois.



### OWNER'S CERTIFICATE

State of Illinois }  
County of DeKalb } ss

This is to certify that Finney Homes, LLC is the owner of the property described in the foregoing surveyor's certificate and has caused the same to be surveyed and subdivided as indicated on the attached plat for the uses and purposes therein set forth and does hereby acknowledge and adopt the same under the style and title of Penelope Almadly Subdivision Unit 8, in the Town of Cortland, DeKalb County, Illinois, and further certify that to the best of our knowledge and belief, all lots shown hereon lie within DeKalb School District #428 in the State of Illinois.

Dated this \_\_\_\_ day of \_\_\_\_\_, A.D., 20\_\_\_\_.

By: \_\_\_\_\_  
Keith Almadly, President  
Finney Homes, LLC  
535 Olin H. Smith Drive  
Sycamore, IL 60178

### NOTARY CERTIFICATE

State of Illinois }  
County of DeKalb } ss

I, the undersigned, a Notary Public in and for said County in the State aforesaid, do hereby certify that Keith Almadly who is personally known to me to be the same person whose name is subscribed to the foregoing instrument as owner appeared before me this day in person and acknowledged that he signed and delivered the said instrument as his own free and voluntary act for the uses and purposes therein set forth.

Given under my hand and Notarial Seal this \_\_\_\_ day of \_\_\_\_\_ A.D., 20\_\_\_\_.

Notary Public

My commission expires \_\_\_\_\_

### TOWN OF CORTLAND ACCEPTANCE RESOLUTION

State of Illinois }  
County of DeKalb } ss

WHEREAS, Finney Homes, LLC, Owner of the land shown hereon have caused some to be subdivided and platted as shown, and

WHEREAS, the said land lies within the corporate limits of the Town of Cortland, Illinois, DeKalb County, Illinois.

NOW, THEREFORE BE IT RESOLVED by the Town of Cortland that the plat hereon be accepted and approved subject to the provisions of all applicable ordinances of the Town of Cortland.

Approved this \_\_\_\_ day of \_\_\_\_\_, A.D. 20\_\_\_\_.

Mayor, Mark Pietrowski, Jr.

Town Clerk, Cheryl L. Aldis

### COUNTY CLERK'S CERTIFICATE

State of Illinois }  
County of DeKalb } ss

I, Tasha Sims, County Clerk of DeKalb County, in the State of Illinois - do hereby certify that I have examined the records and have found no delinquent general taxes, no unpaid current general taxes, no delinquent special assessments or unpaid current special assessments against the tract of land described and plotted hereon.

This \_\_\_\_ day of \_\_\_\_\_, AD. 20\_\_\_\_.

By: \_\_\_\_\_  
Tasha Sims, DeKalb County, Illinois  
DeKalb County Clerk

### COUNTY RECORDER'S CERTIFICATE

State of Illinois }  
County of DeKalb } ss

This plat was filed for record in the Recorder's Office of DeKalb County, aforesaid on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_ o'clock \_\_\_\_ M. and recorded in Plat Cabinet \_\_\_\_ at Slide No. \_\_\_\_ as Document No. \_\_\_\_.

By: \_\_\_\_\_  
Tasha Sims, DeKalb County, Illinois  
DeKalb County Recorder

### TOWN ENGINEER CERTIFICATE

State of Illinois }  
County of DeKalb } ss

I, Brandy Williams, do hereby certify that the required improvements have been installed, or the required bond has been posted for the completion of all required land improvements.

Dated at Cortland, Illinois, this \_\_\_\_ day of \_\_\_\_\_, A. D. 20\_\_\_\_.

By: \_\_\_\_\_, P.E.  
Town Engineer

### SURVEYOR'S CERTIFICATE

State of Illinois }  
County of Kane } ss

This is to certify that I, Carol A. Sweet-Johnson, an Illinois Professional Land Surveyor, have surveyed and subdivided the following described property.

Lot 17 in Chestnut Grove - Unit 1, a subdivision of part of the Southwest Quarter of Section 28 and part of the Northwest Quarter of Section 33, Township 40 North, Range 5 East of the Third Principal Meridian, according to the plat thereof recorded February 20, 2007, in Plat Cabinet 10 at Slide #15-B, as Document Number 2007003009, in the Town of Cortland, DeKalb County, Illinois.

I, further certify that the Property shown on the Plat hereon drawn is within the corporate limits of the Town of Cortland which has adopted a comprehensive plan and which is exercising the special powers authorized by Division 12 Article 11 of the Illinois Municipal Code as heretofore and hereafter amended.

I, further certify that the property covered by this subdivision is located within Zone X, which is not a Special Flood Hazard Area as identified by the Federal Emergency Management Agency on the Flood Insurance Rate Map, Panel No. 17037C0275E dated January 2, 2009.

All measurements are shown in feet and decimal parts thereof.

This Professional Service conforms to the current Illinois Minimum Standards for a Boundary Survey.

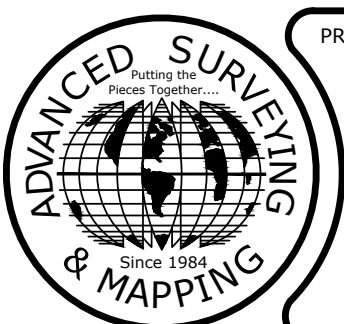
Given under my hand and seal in Batavia, Illinois, this 19th day of September A.D. 2024.

Carol A. Sweet-Johnson  
Illinois Professional Land Surveyor No. 35-3342  
License Expiration Date: November 30, 2024



ASM Job No. 790390SUB

SHEET 1 OF 1



PREPARED BY:



ASM Consultants, Inc.  
16 E Wilson St, Batavia IL 60510  
(630) 879-0200 - advanced@advct.com  
Professional Design Firm #184-006014 Expires 4/30/2025  
© COPYRIGHT 2024, ASM CONSULTANTS, INC. ALL RIGHTS RESERVED.

**9/19/2024- Issued for Review**



## Public Works Department Monthly Report August 2024

Listed below is a summary of the activities of the Public Works Department for April

### STREETS, PROPERTIES, AND STORM SEWER

- Patched potholes as needed.
- Continued mowing operations on all town properties.
- Installed radar speed signs in various locations.
- Repaired backyard storm sewer line on Ellen St.
- Repaired damaged flashing on the exterior of the PD office.
- Installed new flagpole at PW/Police Building.
- Cleaned storm sewer inlets all throughout Town.



Installed memorial bench in Richland Trails



Repaired all storm sewer inlets in Chestnut Grove

## **EQUIPMENT/VEHICLE MAINTENANCE AND REPAIRS**

Took delivery of the 2 new F350 pickup trucks that were ordered On 10/23.

- Squad 18 – Repaired 2 Tires
- Squad 20 – Investigate Oil Leak
- W/WW 3 – Installed Emergency Strobe Lights
- PW 24 – Installed Emergency Strobe Lights
- PW 06 – Installed New Tires
- Tilt Trailer – Installed New Tires

## **TRAINING**

Jeff Lemke has become a certified Stenner Pump technician.

## **WATER AND WASTEWATER**

### **GENERAL**

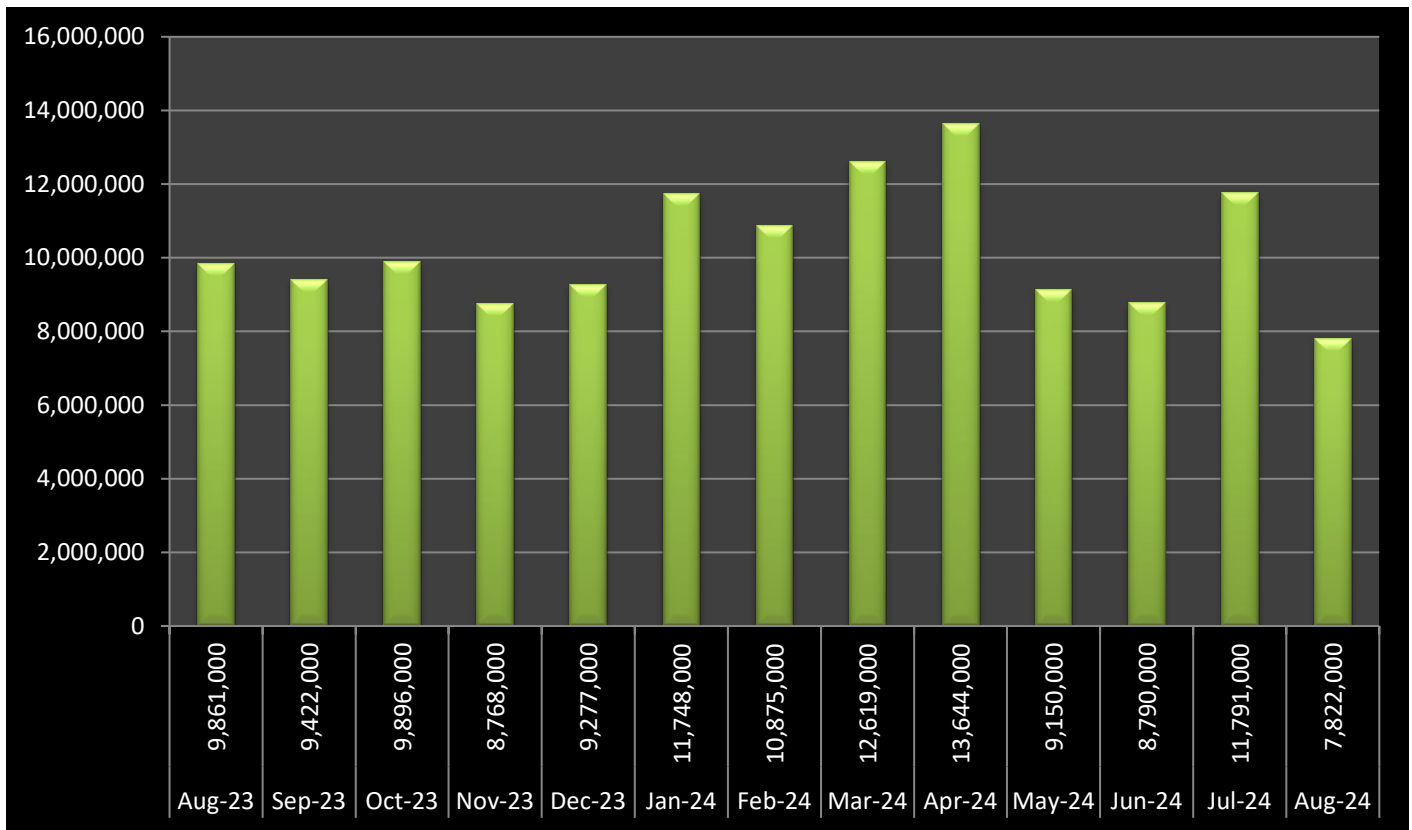
- Completed work orders for:

|                                           |    |
|-------------------------------------------|----|
| Shut-Off Service:                         | 0  |
| Turn On Service:                          | 0  |
| Final Read:                               | 8  |
| Courtesy Read:                            | 0  |
| Julie Locate Requests:                    | 85 |
| New Meters Installed:                     | 6  |
| Existing Meters Replaced with New Meters: | 6  |
| Other:                                    | 4  |
| Final Inspections:                        | 6  |
| Total Work Orders:                        | 29 |

### WASTEWATER

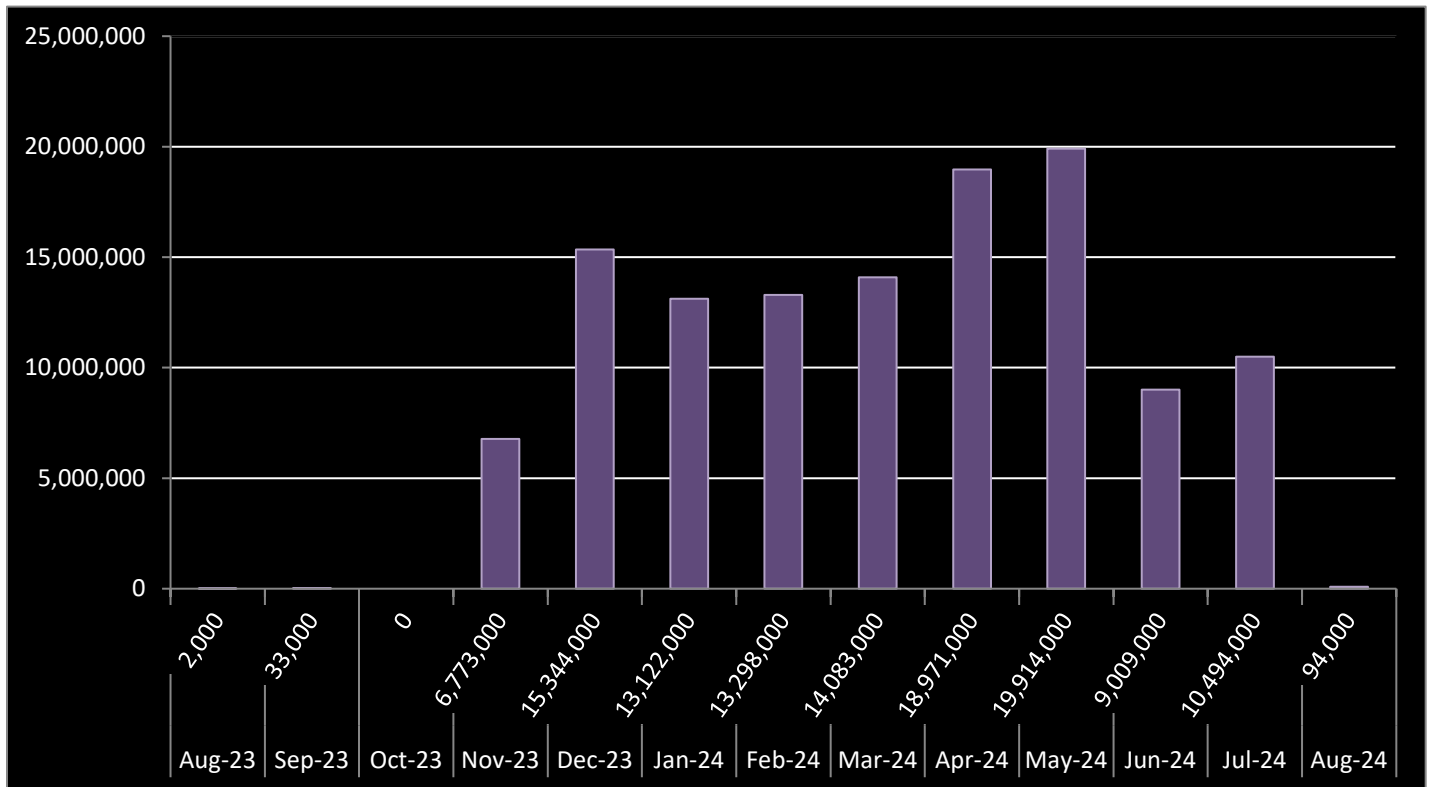
- Total raw wastewater flow into the plant (Influent) 7,822,000
- Total treated wastewater from the plant: (Effluent) 94,000
- Completed monthly wastewater sampling.
- Completed normal sewer main jetting.
- Cleaned disc filters at the STP.
- Disassembled butterfly valves at the STP to remove rags.
- Repaired two floating airlines in the lagoons.

### INFLUENT



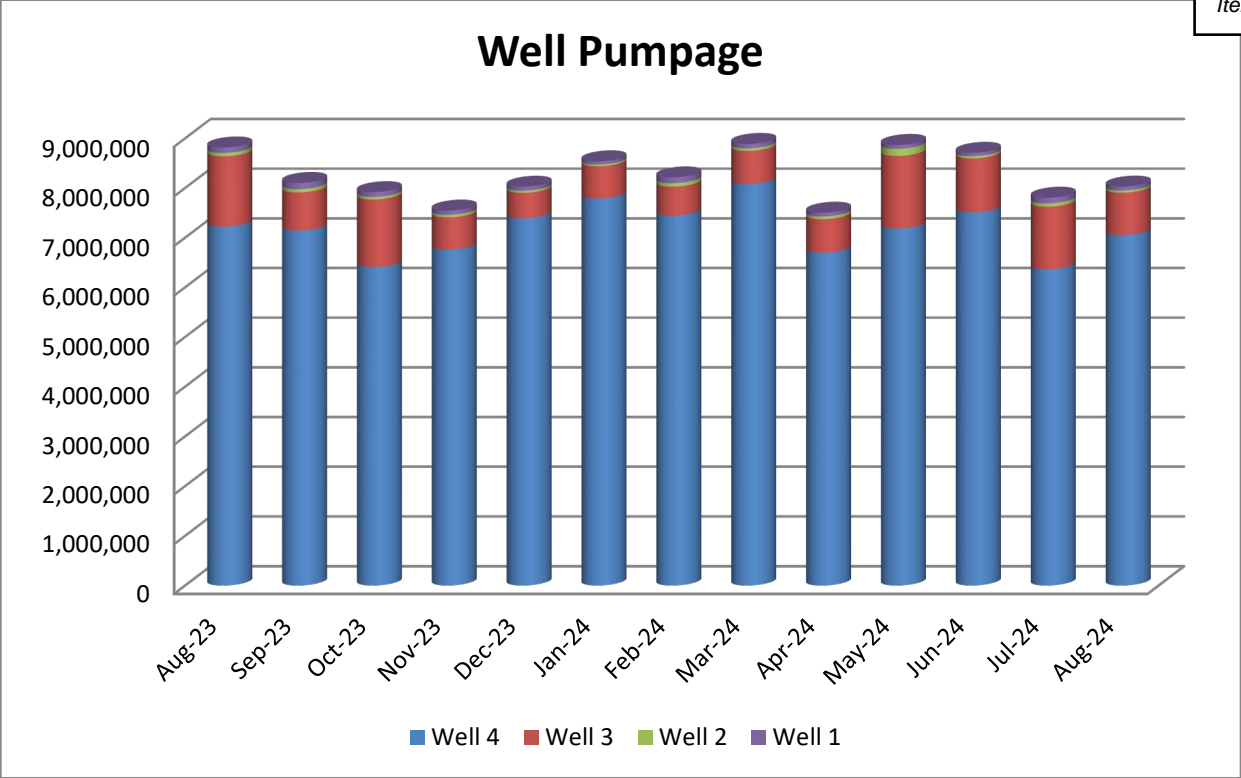


## EFFLUENT



## WATER

- Completed daily lab samples related to water quality. (pH, Fluoride, Chlorine, Hardness)
- Monthly chemical injection reports were complete and mailed to the IEPA.
- Completed monthly sampling.
- Excavated Resource Bank Drive Thru to repair the b-box and complete meter change out.
- Completed Lead and Copper paperwork to residents and IEPA.
- Repaired CL2 pump at Well 4.
- Repaired CL2 pump at Well 3



Well 1      77,500  
Well 2      44,000  
Well 3      856,000  
Well 4      7,050,000

Total pumpage of treated water from wells for: 8,027,500

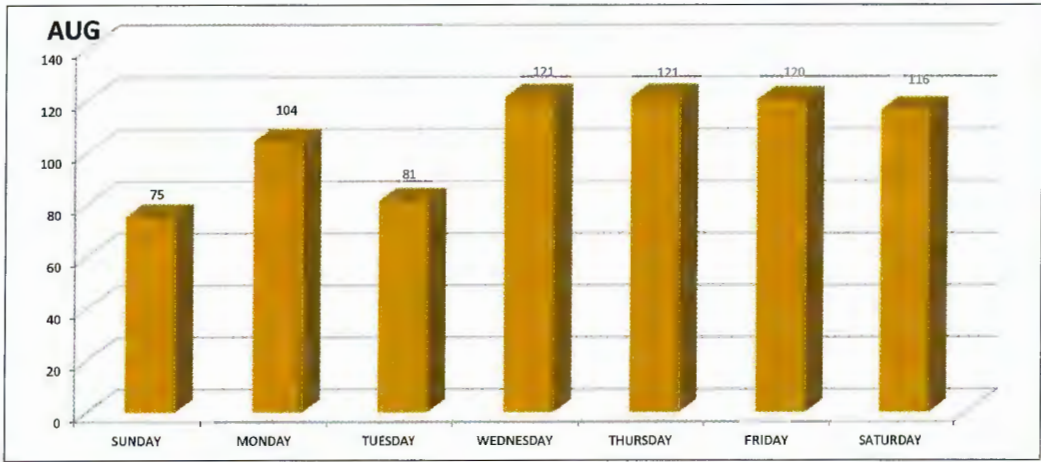


| <b>2024 MONTHLY PERMITS ISSUED</b> | JAN      | FEB       | MAR       | APR       | MAY       | JUN       | JUL       | AUG       | SEPT     | OCT      | NOV      | DEC      | Yearly Total |
|------------------------------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|--------------|
| <b>NEW CONSTRUCTION</b>            |          |           |           |           |           |           |           |           |          |          |          |          |              |
| RESIDENTIAL                        | 2        | 2         | 2         | 1         | 3         | 2         |           | 7         |          |          |          |          | 19           |
| INDUSTRIAL / COMMERCIAL BLDG       |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| SALT SHED                          |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| <b>REMODELING/RENOVATION</b>       |          |           |           |           |           |           |           |           |          |          |          |          |              |
| ELECTRICAL / ELEC SERVICE UPGRADE  |          | 1         |           |           | 1         |           |           | 2         |          |          |          |          | 4            |
| PLUMBING                           |          |           | 2         | 2         |           |           |           |           |          |          |          |          | 4            |
| HVAC                               |          |           |           | 1         | 1         |           |           | 1         |          |          |          |          | 3            |
| REMODEL / REPAIR / ALTERATION      |          |           |           |           | 1         |           |           |           |          |          |          |          | 1            |
| REPLACEMENT DOORS                  |          |           |           |           |           |           | 1         |           |          |          |          |          | 1            |
| REPLACEMENT WINDOWS                |          |           | 1         | 2         | 3         |           | 4         | 1         |          |          |          |          | 11           |
| ROOF                               |          | 3         | 8         | 9         | 6         | 11        | 7         | 22        |          |          |          |          | 66           |
| SIDING                             |          |           |           | 2         | 1         |           |           | 2         |          |          |          |          | 5            |
| ADDITION                           |          |           |           |           | 1         |           |           |           |          |          |          |          | 1            |
| RADON MITIGATION                   |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| <b>DEMOLITION</b>                  |          |           |           |           |           |           |           |           |          |          |          |          |              |
| GARAGE                             |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| HOUSE                              |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| INDUSTRIAL / COMMERCIAL BLDG       |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| OTHER                              |          | 1         |           |           |           |           |           |           |          |          |          |          | 1            |
| <b>MISCELLANEOUS</b>               |          |           |           |           |           |           |           |           |          |          |          |          |              |
| ELECTRICAL - WATER TOWER           |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| FIRE ALARM SYSTEM                  |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| FIRE SPRINKLER SYSTEM              |          |           |           |           |           | 5         |           |           |          |          |          |          | 5            |
| IRRIGATION SYSTEM ELECTRICAL       |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| WATER SERVICE                      |          |           |           |           | 1         | 1         |           |           |          |          |          |          | 2            |
| HOT WATER HEATER                   |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| SITE GRADING                       |          | 1         |           |           |           |           |           |           |          |          |          |          | 1            |
| <b>ALL OTHER IMPROVEMENTS</b>      |          |           |           |           |           |           |           |           |          |          |          |          |              |
| DECK                               |          |           |           | 3         |           | 2         |           |           |          |          |          |          | 5            |
| DRIVEWAY / DRIVEWAY EXT            |          |           |           | 2         | 2         | 2         | 2         | 2         |          |          |          |          | 10           |
| EXCAVATION                         |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| FENCE                              | 1        | 1         | 1         | 3         | 3         | 1         | 3         | 3         |          |          |          |          | 16           |
| FIREPLACE                          |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| GARAGE                             |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| OUTDOOR FIREPLACE/ PATIO WALL      |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| PERGOLA/GAZEBO                     |          |           |           |           |           |           | 1         |           |          |          |          |          | 1            |
| PARKING LOT REPLACEMENT            |          |           |           |           |           |           |           | 1         |          |          |          |          | 1            |
| PARKING LOT ADDITION               |          | 1         |           |           |           |           |           |           |          |          |          |          | 1            |
| PAVING                             |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| POOL / HOT TUB                     |          |           |           |           |           | 1         | 2         |           |          |          |          |          | 3            |
| PORCH                              |          |           |           | 1         |           |           |           |           |          |          |          |          | 1            |
| RAMP                               |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| SHED                               |          |           |           |           |           |           | 1         |           |          |          |          |          | 1            |
| SIDEWALK                           |          |           |           |           |           | 1         |           |           |          |          |          |          | 1            |
| SIGN                               | 1        |           |           |           |           | 1         |           |           |          |          |          |          | 2            |
| SOLAR PANELS - RESIDENTIAL         |          |           |           |           | 1         |           |           |           |          |          |          |          | 1            |
| SOLAR PANELS - COMMERCIAL          |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| STAIRS & HANDRAILING               |          |           | 1         |           |           |           |           |           |          |          |          |          | 1            |
| CONCRETE STEPS/STOOP               |          |           |           |           |           |           |           | 1         |          |          |          |          | 1            |
| STORAGE BUILDING                   |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| UTILITY PERMIT                     |          |           |           |           |           |           | 5         |           |          |          |          |          | 5            |
| WHOLE HOUSE GENERATOR              |          |           |           |           |           |           |           |           |          |          |          |          | 0            |
| <b>TOTAL</b>                       | <b>4</b> | <b>10</b> | <b>15</b> | <b>26</b> | <b>24</b> | <b>27</b> | <b>26</b> | <b>42</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>174</b>   |

# CORTLAND POLICE DEPARTMENT 2024

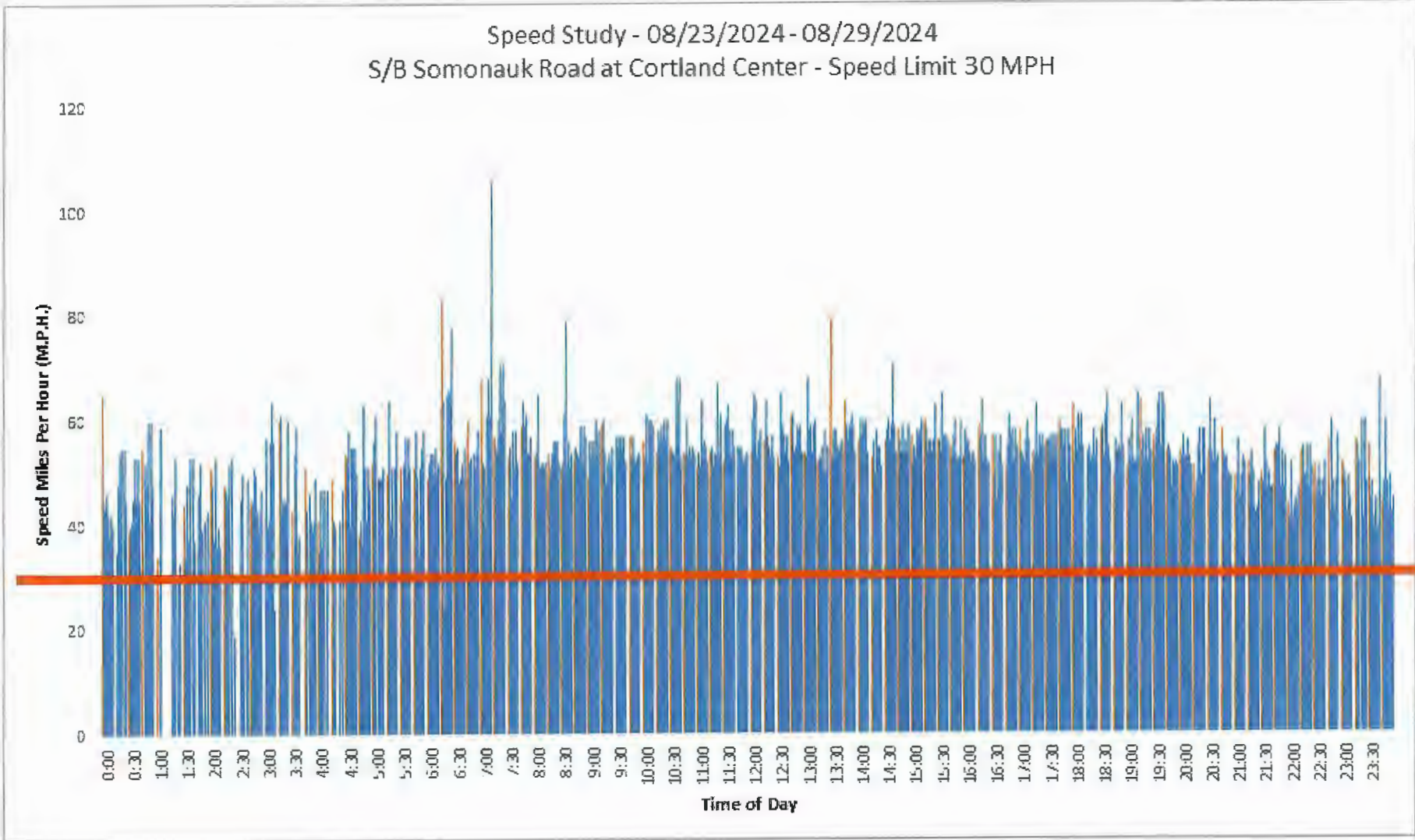
| SUMMARY                                                   | Jan          | Feb        | Mar        | Apr        | May          | Jun          | Jul          | Aug          | Sep      | Oct      | Nov      | Dec      | Total        |
|-----------------------------------------------------------|--------------|------------|------------|------------|--------------|--------------|--------------|--------------|----------|----------|----------|----------|--------------|
| Group A Offenses (NIBRS)                                  | 11           | 9          | 1          | 14         | 8            | 12           | 10           | 5            | 0        | 0        | 0        | 0        | 70           |
| Mental Health Calls (NIBRS)                               | 1            | 1          | 0          | 3          | 1            | 3            | 1            | 0            | 0        | 0        | 0        | 0        | 10           |
| Community Contacts                                        | 42           | 28         | 32         | 37         | 69           | 56           | 50           | 59           | 0        | 0        | 0        | 0        | 373          |
| Drug Offenses                                             | 1            | 2          | 2          | 0          | 1            | 1            | 0            | 0            | 0        | 0        | 0        | 0        | 7            |
| Alcohol Offenses                                          | 0            | 0          | 0          | 0          | 0            | 0            | 0            | 0            | 0        | 0        | 0        | 0        | 0            |
| Juvenile Offenses                                         | 1            | 0          | 2          | 2          | 0            | 0            | 0            | 0            | 0        | 0        | 0        | 0        | 5            |
| Municipal Code                                            | 28           | 1          | 0          | 0          | 20           | 8            | 15           | 3            | 0        | 0        | 0        | 0        | 75           |
| Traffic Stops                                             | 10           | 16         | 23         | 19         | 23           | 13           | 17           | 19           | 0        | 0        | 0        | 0        | 140          |
| Warnings                                                  | 9            | 10         | 20         | 12         | 15           | 7            | 13           | 16           | 0        | 0        | 0        | 0        | 102          |
| Tickets Issued                                            | 7            | 8          | 0          | 6          | 8            | 13           | 4            | 9            | 0        | 0        | 0        | 0        | 55           |
| Accidents                                                 | 4            | 1          | 2          | 1          | 3            | 3            | 4            | 2            | 0        | 0        | 0        | 0        | 20           |
| Criminal Arrests                                          | 7            | 5          | 3          | 1          | 3            | 6            | 2            | 2            | 0        | 0        | 0        | 0        | 29           |
| *Warrant Arrests<br>(# also included in Criminal Arrests) | 2            | 0          | 0          | 3          | 0            | 0            | 2            | 0            | 0        | 0        | 0        | 0        | 7            |
| Calls For Service                                         | 150          | 165        | 136        | 130        | 170          | 174          | 164          | 129          | 0        | 0        | 0        | 0        | 1,218        |
| CAD Events                                                | 710          | 691        | 758        | 648        | 786          | 803          | 854          | 738          | 0        | 0        | 0        | 0        | 5,988        |
| Case Reports                                              | 69           | 32         | 14         | 42         | 51           | 50           | 47           | 32           | 0        | 0        | 0        | 0        | 337          |
| Parking Tickets                                           | 0            | 0          | 0          | 0          | 0            | 0            | 0            | 0            | 0        | 0        | 0        | 0        | 0            |
| <b>Total</b>                                              | <b>1,052</b> | <b>969</b> | <b>993</b> | <b>918</b> | <b>1,158</b> | <b>1,149</b> | <b>1,183</b> | <b>1,014</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>8,436</b> |

| SPECIAL SERVICES FOR AUG 2024 |     |
|-------------------------------|-----|
| ASSIST OTHER AGENCIES         | 20  |
| ASSIST MOTORISTS              | 05  |
| KEYS IN CAR                   | 05  |
| HOUSE/BUSINESS CHECK          | 69  |
| EXTRA PATROL                  | 244 |
| FOOT PATROL                   | 01  |
| SCHOOL PATROL                 | 09  |
| STATIONARY PATROL             | 82  |
| CONCENTRATED PATROL           | 24  |
| COMMUNITY CONTACT             | 59  |



| SQUAD CAR MILEAGE as of AUG 2024 |      |        |
|----------------------------------|------|--------|
| VEHICLE                          | YEAR | MILES  |
| Ford Explorer                    | 2021 | 23275  |
| Ford Explorer                    | 2017 | 121657 |
| Ford Taurus                      | 2018 | 65999  |
| Ford Taurus                      | 2019 | 40140  |
| Chevy Tahoe                      | 2020 | 43792  |

| SQUAD CAR EXPENSES<br>(01-6200-241) |         |
|-------------------------------------|---------|
| Napa Auto                           | \$42.53 |
| Exxon                               | \$23.00 |



**THRU AUG 2024**

| <b>SUMMARY</b>     | <b>DAVENPOR<br/>T 9726</b> | <b>DARGIS<br/>971</b> | <b>HARRIS<br/>974</b> | <b>RYDER<br/>976</b> | <b>HOPKINS<br/>979</b> | <b>SAWYER<br/>977</b> | <b>SCHAIBL<br/>E 978</b> | <b>VANWANKU<br/>M 972</b> | <b>TOTAL</b> |
|--------------------|----------------------------|-----------------------|-----------------------|----------------------|------------------------|-----------------------|--------------------------|---------------------------|--------------|
| Case Reports       | 0                          | 3                     | 296                   | 1                    | 48                     | 76                    | 49                       | 26                        | 499          |
| Community Contacts | 0                          | 3                     | 93                    | 0                    | 103                    | 140                   | 19                       | 14                        | 372          |
| Warnings           | 0                          | 2                     | 0                     | 9                    | 5                      | 83                    | 7                        | 0                         | 106          |
| Tickets Issued     | 0                          | 0                     | 6                     | 0                    | 2                      | 48                    | 8                        | 0                         | 64           |
| Accidents          | 0                          | 0                     | 5                     | 0                    | 5                      | 4                     | 4                        | 2                         | 20           |
| Criminal Arrests   | 0                          | 0                     | 15                    | 0                    | 4                      | 15                    | 6                        | 0                         | 40           |
| Total Calls        | 7                          | 91                    | 1065                  | 122                  | 850                    | 2330                  | 1177                     | 404                       | 6046         |
| Traffic Stops      | 0                          | 0                     | 4                     | 9                    | 1                      | 115                   | 8                        | 1                         | 138          |
| Self Initiated     | 0                          | 24                    | 826                   | 104                  | 630                    | 2080                  | 907                      | 273                       | 4844         |
| Parking Tickets    | 0                          | 0                     | 0                     | 0                    | 0                      | 0                     | 0                        | 0                         | 0            |
| <b>Total</b>       | <b>7</b>                   | <b>123</b>            | <b>2310</b>           | <b>245</b>           | <b>1648</b>            | <b>4891</b>           | <b>2185</b>              | <b>720</b>                | <b>12129</b> |

