



Town of Cortland

Board of Trustees Town Board Meeting

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

June 23, 2025 at 7:00 PM

AGENDA

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

APPROVAL OF AGENDA

PUBLIC WISHING TO SPEAK

CONSENT AGENDA

1. Minutes of June 9, 2025, Approve Expenditure Report and Accept Treasurer's Report of April 2024

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

2. Finance - Discussion of Revenues - Julie Wons, Lauterbach & Amen

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

3. An Ordinance Implementing a Municipal Grocery Retailers' Occupation Tax and a Municipal Grocery Service Occupation Tax for the Town of Cortland

PARKS ADVISORY COMMITTEE REPORT

DEPARTMENT HEAD REPORTS

4. Department Head Reports, May 2025
Public Works, Police Department, Building Permits

COMMENTS

MAYOR'S REPORT

ADJOURN TO EXECUTIVE SESSION

5. Exception to Open Meetings Act 5 ILCS 120/2 (c) (5) regarding the purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired, and
Exception to Open Meetings Act 5 ILCS 120/2 (c) (21) discussion of minutes of meetings lawfully closed under this act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by section 2.06.

RECONVENE OPEN SESSION

6. Action after Executive Session if needed

ADJOURNMENT



Town of Cortland

Board of Trustees Town Board Meeting

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

June 09, 2025

MINUTES

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

Mayor Pietrowski called the regular meeting of the Board of Trustees to order at 7:00 p.m. The pledge of Allegiance was recited and roll was called showing as present Trustees Stone, Fioretto, Haier, Olson, Siewierski and Olson. Shown as absent was Trustee Corson. Quorum was present. Also present were Police Chief Lin Dargis, and Attorney Kevin Buick.

APPROVAL OF AGENDA

Trustee Haier moved and Trustee Siewierski seconded a motion to approve the agenda as presented. Unanimous voice vote carried the motion.

PUBLIC WISHING TO SPEAK

David Pehlke addressed the board with his opinion of how chickens would make Cortland a better place. He stated they are a reliable source of food, coops become rodent traps, deter predators with spikes in the ground. They produce fertilizer; 80% of food waste can be consumed; each hen lays one to two eggs per day which could be shared with neighbors. They create health benefits by keeping people active. Health concerns were addressed, histoplasmosis, a lung disease, is not transmitted directly, the spores are airborne. It is unlikely that would happen with chickens. Do people want chickens? He has on-line signatures as well as paper signatures of approximately 100 people. He stated that the Board's job is not to insert their opinion on the subject but determine what is best for the town as a whole.

CONSENT AGENDA

1. Approve Minutes of May 12, 2025

Trustee Stone moved to approve the minutes of May 12, 2025, as presented, seconded by Trustee Fioretto.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion Carried.

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

2. Annual Appointment of Town of Cortland Police Chief

Consider a Motion to Confirm Mayor's Appointment of Linus Dargis as Police Chief in accordance with Title 1 of the Town Code and Town of Cortland Personnel Policy Handbook. This is an annual appointment.

Trustee Siewierski moved to accept the appointment of Linus Dargis as Police Chief in accordance with Title 1 of the Town Code and Town of Cortland Personnel Policy Handbook, seconded by Trustee Olson.

Approved: _____

Page 1 of 6

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion carried.

3. Annual Appointment of Town of Cortland Zoning Administrator

Motion to Confirm Mayor's Appointment of Brandy Williams as Zoning Administrator in accordance with Title 1 of the Town Code and Personnel Handbook. This is an annual appointment.

Trustee Fioretto moved to accept the appointment of Brandy Williams as Zoning Administrator in accordance with Title 1 of the Town Code and Personnel Handbook, seconded by Trustee Siewierski.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion carried

4. Appointment of Town Attorney and as Open Meeting Act (OMA) Officer

Motion to Confirm Mayor's Appointment of Kevin Buick of Foster & Buick Law Firm as Town Attorney and as OMA Officer of the Town of Cortland. This appointment follows the term of the Mayor.

Trustee Siewierki moved to accept the appointment of Kevin Buick of Foster & Buick Law Firm as Town Attorney and as OMA Officer of the Town of Cortland, seconded by Trustee Haier.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion carried.

5. Contract CivicPlus-(Municode) Annual Rate for Supplements Consider a motion to ratify the Mayor's signature. *(This contract, effective June 1, 2025, changes the Town rate from \$18 per page to \$1,000 per year. There remains additional charges for special graphs and tables.)* The first year of the contract is a 50% discount.

Trustee Olson moved to ratify the Mayor's signature for Contract - CivicPlus-(Municode) Annual Rate for Supplements, seconded by Trustee Fioretto.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion Carried

C2025-07

6. Spruce Street Sidewalk Contract

Consider a motion to authorize Mayor to execute contract with Wm. Olsen & Sons for approximately 595 feet of sidewalk along Spruce Street in the amount of \$24,900, funded by Capital Outlay account 01-6300-811. *(This sidewalk would connect at the ramp at Carol Avenue to the stub north of Pine Avenue. The work will coincide with the repaving of North Spruce Street and West Amber Avenue.)*

Trustee Stone moved and Trustee Haier seconded a motion to authorize Mayor to execute contract with Wm. Olsen & Sons for approximately 595 feet of sidewalk along Spruce Street in the amount of \$24,900, funded by Capital Outlay account 01-6300-

811.

Roll call vote:

Voting Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion carried.

C2025-08

- 7. Xerox Business Solutions Lease and Service Agreement** *(This lease and service agreement would cost \$168.32 per month, excluding tax and overage on maximum copy amounts. This is a 5-year term, replacing expiring lease of July 2025. Anticipated installation would be mid to late July, if approved.) The expiring lease and service agreement was \$222.71 per month and was also a 5-year term.)* Consider a motion to approve the Xerox Lease and Service Agreement for a term of 5-years

Trustee Siewierski moved to approve the Xerox Lease and Service Agreement for a term of 5-years, seconded by Trustee Fioretto.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion carried.

C2025-09

- 8. Trail Maintenance and Jurisdiction Agreement** *(The joint funding agreement requires the Town to acknowledge jurisdiction of the applicable trail segments and to confirm the Town will be responsible for the maintenance of same trails.)* Consider a motion for Town Board approval and authorization of Mayor's signature on schedule 6 Maintenance and Jurisdiction of the County Resolution of Joint Funding Agreement

Trustee Siewierski moved to approve and authorize the Mayor's signature on schedule 6 Maintenance and Jurisdiction of the County Resolution of Joint Funding Agreement R2025-057, seconded by Trustee Olson.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion carried.

R2025-02

- 9. DCEO Stormwater Management Grant Agreement 25-203549 - Hetchler Park Detention in the amount of \$56,250** *(This grant will cover costs associated with Equipment/Material/Labor and Excavation/Site Prep/Demo (Exhibit A, page 24)* Consider a motion to ratify the Mayor's signature of May 28, 2025.

Trustee Siewierski moved to ratify the Mayor's signature of May 28, 2025, for DCEO Stormwater Management Grant Agreement 25-203549 - Hetchler Park Detention in the amount of \$56,250, seconded by Trustee Olson.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion carried.

G2025-01

- 10. DCEO Reconstruction Grant Agreement 25-203550 - Hetchler Park Detention in the amount of \$18,750** *(This grant will cover costs associated with Equipment/Material/Labor and Excavation/Site Prep/Demo (Exhibit A, page 24)* Consider a motion to ratify the Mayor's signature of May 28, 2025.

Trustee Haier moved to ratify the Mayor's signature of May 28, 2025, for DCEO Reconstruction Grant Agreement 25-203550 - Hetchler Park Detention in the amount of \$18,750, seconded by Trustee Olson.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion carried.

G2025-02

11. Cortland Lions Club Special Event Liquor License Fee Waiver

Consider a motion to waive the \$100 Class E Liquor License Fee: Title 3, Chapter 9, Section 14-5-c for the Cortland Lions Club SummerFest. *This is a consideration for a local service club. (The Class E License is a temporary license.)*

Trustee Stone moved to waive the \$100 Class E Liquor License Fee: Title 3, Chapter 9, Section 14-5-c for the Cortland Lions Club SummerFest, seconded by Trustee Siewierski.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion carried.

12. Cortland Lions Club Application for Variance of Town Code; Noise

Consider a motion to approve the Cortland Lions Club Application for Variance of Town Code Title 5, Chapter 4, Section 5-4-4 Exemptions D Community Events to add night hours until 12 a.m. Sections 5-4-2 A & B for August 9 & 10, 2025

Trustee Stone moved to approve the Cortland Lions Club Application for Variance of Town Code Title 5, Chapter 4, Section 5-4-4 Exemptions D Community Events to add night hours until 12 a.m. Sections 5-4-2 A & B for August 9 & 10, 2025, seconded by Trustee Haier.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion Carried

M2025-03

13. Welcome to Cortland Sign Slogan Contest

Consider a motion to approve one of the submitted slogans to be added to the new Welcome to Cortland Signs

Slogan finalists:

"An Apple of a Town with a Friendly Core"

"Embracing the Past, Building the Future"

"Discover the Joy of Small Town Living"

"A Place to call Home"

"On the right track since 1865"

After discussion among the trustees a motion by Trustee Haier was made for "Embracing the Past, Building the Future", seconded by Trustee Olson.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson, Haier

Nay: None

Absent: Trustee Corson Motion carried.

14. Discussion only - Proposed Ordinance to Amend Town Code to Allow Chickens

Mayor Pietrowski stated that this example is heavily based on the Yorkville model. There was discussion regarding regulation that states, in addition to the 30' from a dwelling, 10' from a property line. How the structures are to be built, where are pigs going to live, what type of pig, why religious reasons, enforcement, when and how. Fines and fees. Double fencing requirement was discussed as proposed.

15. Robinson Farm TIF Development Agreement Review

Consideration to authorize Mayor to engage TIF Counsel to review possible removal or alteration of Affordable Housing requirements on Robinson Farm lots

Trustee Stone moved to authorize the Mayor to engage the TIF attorney (Jacob & Klein LTD) regarding the process to change a Worthington Properties Robinson Farm Development Agreement which may remove 'Affordable Housing' language. The motion was seconded by Trustee Olson.

Roll call vote:

Yea: Trustees Stone, Siewierski, Fioretto, Olson

Nay: Trustee Haier

Absent: Trustee Corson. 4-yea, 1-nay; 1-absent, motion carried.

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

16. US Solar Floating Commercial Subscription Agreement *(This Agreement sets forth the terms and conditions of a subscription to the community solar garden described in Exhibit B ("Project") and installed project site as described Exhibit B ("Project Site") in the document. This is a 20-year term Agreement.)*

Consider a motion to approve US Solar Floating Commercial Subscription Agreement

Shawn Ajazi, Progressive Business Solutions - Community Solar Subscription Program addressed the Board. He presented to the table a memorandum summarizing the agreement before the Board. November 25, 2024, the Board motioned to approve a Resolution for Community Solar Participation; Resolution 2024-13. The document before the Board this evening is the Subscription Agreement. This Agreement covers the Town facilities and charges/credits will appear on the ComEd bill. Currently Oregon and Prophetstown are the US Solar fields coming on-line. The Agreement does not negate the Town creating its own solar field.

Trustee Stone moved to approve the US Solar Floating Commercial Subscription Agreement, a 20-year term, seconded by Trustee Siewierski.

Roll call vote:

Yea: Trustees Stone, Siewierski, Olson, Haier

Nay: Trustee Fioretto

Absent: Trustee Corson 4-yea; 1-nay; 1-absent, motion carried.

DEPARTMENT HEAD REPORTS

17. Annual Police Report 2024

Chief Dargis reviewed the Annual Police Report with those present.

Mayor Pietrowski stated that the layout for the new police station is being worked on with an anticipated completion of spring 2026. He also stated that Trustee Siewierski has been named the Board liaison for this project.

18. April Public Works Report

There were no questions regarding the April Public Works report.

MAYOR'S REPORT

Mayor Pietrowski noted that Touch-a-Truck would be held on Saturday the 14th at Cortland Community Park.

ADJOURNMENT

Trustee Stone moved and Trustee Siewierski seconded a motion for adjournment. Unanimous voice vote carried the motion. The meeting adjourned at 8:03 p.m.

Respectfully submitted,

Cheryl Aldis
Town Clerk

Town of Cortland

Cash Summaries

Month Ending:

April 30, 2025

	<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	\$ 215,844.07	\$ 856,501.03	\$ 1,712,081.70	\$ 3,136,510.83	\$ 1,486,650.25	\$ 0.00	\$ 1,992,499.29	\$ 1,282,288.03	\$ 10,682,375.20
Revenue over Expenses:	\$ (84,592.90)	\$ 18,294.54	\$ 43,739.67	\$ 117,804.63	\$ 89,683.75		\$ (532.67)	\$ 2,323.93	\$ 186,720.95
Receivables									
Prev month	\$ 79,836.12	\$ -	\$ (0.01)	\$ 19,604.17	\$ 20,218.32	\$ -	\$ -	\$ -	\$ 119,658.60
Current month	103,139.24	-	(0.01)	157,957.40	144,869.42	-	-	-	405,966.05
Change in receivables	\$ (23,303.12)	\$ -	\$ -	\$ (138,353.23)	\$ (124,651.10)	\$ -	\$ -	\$ -	\$ (286,307.45)
Less: non-expense									\$ -
AJE for Audit		\$ -				\$ -	\$ -	\$ -	\$ -
Payables									
Prev month	\$ 19,512.72	\$ -	\$ -	\$ 649,161.81	\$ 95,229.57	\$ -	\$ 1,028,643.89	\$ -	\$ 1,792,547.99
Current month	\$ 56,678.16	\$ -	\$ -	\$ 658,526.53	\$ 98,062.39	\$ -	\$ 909,006.41	\$ -	\$ 1,722,273.49
Change in Payables	\$ 37,165.44	\$ -	\$ -	\$ 9,364.72	\$ 2,832.82	\$ -	\$ (119,637.48)	\$ -	\$ (70,274.50)
Ending Cash	\$ 145,113.49	\$ 874,795.57	\$ 1,755,821.37	\$ 3,125,326.95	\$ 1,454,515.72	\$ 0.00	\$ 1,872,329.14	\$ 1,284,611.96	\$ 10,512,514.20
Per Cash									
Trial Balance:	\$ 145,113.49	\$ 874,795.57	\$ 1,755,821.37	\$ 3,125,326.95	\$ 1,454,515.72	\$ -	\$ 1,872,329.14	\$ 1,284,611.96	\$ 10,512,514.20

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PROPERTY TAX</u>					
01-4052	RE TAX - CORPORATE LEVY	.00	503,151.56	503,859.00	707.44	99.9
01-4055	PROPERTY TAX-POLICE	.00	193,733.12	194,000.00	266.88	99.9
01-4058	RE TAX - IMRF LEVY	.00	54,926.68	55,000.00	73.32	99.9
01-4059	RE TAX - SOC SEC LEVY	.00	51,927.13	52,000.00	72.87	99.9
	TOTAL PROPERTY TAX	.00	803,738.49	804,859.00	1,120.51	99.9
	<u>FINES & FORFEITURES</u>					
01-4062	COURT FINES	212.00	6,247.00	8,000.00	1,753.00	78.1
	TOTAL FINES & FORFEITURES	212.00	6,247.00	8,000.00	1,753.00	78.1
	<u>ROAD & BRIDGE TAX</u>					
01-4071	ROAD & BRIDGE TAX REV	55.89	17,218.25	18,700.00	1,481.75	92.1
	TOTAL ROAD & BRIDGE TAX	55.89	17,218.25	18,700.00	1,481.75	92.1
	<u>BUILDING & ZONING PERMITS</u>					
01-4081	BUILDING & ZONING PERMITS	.00	325.00	55,000.00	54,675.00	.6
01-4082	ZONING PERMITS	350.00	4,175.00	.00	(4,175.00)	.0
01-4083	BUILDING PERMITS	3,339.05	91,934.67	.00	(91,934.67)	.0
01-4084	SITE GRADING PLAN REVIEW	300.00	5,500.00	.00	(5,500.00)	.0
	TOTAL BUILDING & ZONING PERMITS	3,989.05	101,934.67	55,000.00	(46,934.67)	185.3
	<u>LAND/CASH REVENUE</u>					
01-4099	LAND/CASH - TOWN SERVICES	350.00	9,450.00	.00	(9,450.00)	.0
	TOTAL LAND/CASH REVENUE	350.00	9,450.00	.00	(9,450.00)	.0
	<u>INCOME TAX REVENUE</u>					
01-4101	STATE INCOME TAX REVENUE	77,140.29	764,391.44	720,000.00	(44,391.44)	106.2
	TOTAL INCOME TAX REVENUE	77,140.29	764,391.44	720,000.00	(44,391.44)	106.2

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SALES TAX</u>					
01-4122	SALES TAX	25,947.85	282,960.35	320,000.00	37,039.65	88.4
01-4123	LOCAL USE TAX	2,180.89	130,914.19	150,000.00	19,085.81	87.3
	TOTAL SALES TAX	28,128.74	413,874.54	470,000.00	56,125.46	88.1
	<u>REPLACEMENT TAX - STATE</u>					
01-4141	REPLACEMENT TAX - STATE	102.22	1,836.05	3,000.00	1,163.95	61.2
01-4142	VIDEO GAMING TAX - STATE	2,621.83	25,725.85	16,000.00	(9,725.85)	160.8
01-4143	CANNABIS USE TAX - STATE	548.29	6,278.91	6,000.00	(278.91)	104.7
	TOTAL REPLACEMENT TAX - STATE	3,272.34	33,840.81	25,000.00	(8,840.81)	135.4
	<u>OTHER PERMITS</u>					
01-4151	OTHER PERMITS	.00	275.00	700.00	425.00	39.3
01-4153	LIQUOR LICENSES	.00	8,200.00	1,000.00	(7,200.00)	820.0
01-4154	PARK RENTAL	.00	10.00	.00	(10.00)	.0
01-4155	NON-HIGHWAY VEHICLES PERMIT	50.00	325.00	500.00	175.00	65.0
01-4156	SOLICITORS PERMIT	100.00	200.00	350.00	150.00	57.1
	TOTAL OTHER PERMITS	150.00	9,010.00	2,550.00	(6,460.00)	353.3
	<u>DONATIONS</u>					
01-4160	BENCH - DONATIONS	.00	1,200.00	.00	(1,200.00)	.0
01-4166	CEMETERY RECEIPTS	.00	300.00	200.00	(100.00)	150.0
	TOTAL DONATIONS	.00	1,500.00	200.00	(1,300.00)	750.0
	<u>FRANCHISE FEES</u>					
01-4181	FRANCHISE FEES	1,669.62	30,173.59	30,000.00	(173.59)	100.6
	TOTAL FRANCHISE FEES	1,669.62	30,173.59	30,000.00	(173.59)	100.6
	<u>SIMPLIFIED TELECOM TAX (IMF)</u>					
01-4201	SIMPLIFIED TELECOMM TAX (IMF)	568.25	5,207.16	6,000.00	792.84	86.8
	TOTAL SIMPLIFIED TELECOM TAX (IMF)	568.25	5,207.16	6,000.00	792.84	86.8

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CORTLAND HISTORY BOOK</u>					
01-4851 CORTLAND HISTORY BOOK	.00	75.00	.00	(75.00)	.0
TOTAL CORTLAND HISTORY BOOK	.00	75.00	.00	(75.00)	.0
<u>REIMBURSEMENTS</u>					
01-4901 REIMBURSEMENTS	.00	313.61	500.00	186.39	62.7
01-4909 REIMBURSEMENTS - OTHER	.00	792.54	.00	(792.54)	.0
TOTAL REIMBURSEMENTS	.00	1,106.15	500.00	(606.15)	221.2
<u>RESTITUTION</u>					
01-4911 RESTITUTION FOR PROP DAMAGE	.00	7,720.25	.00	(7,720.25)	.0
TOTAL RESTITUTION	.00	7,720.25	.00	(7,720.25)	.0
<u>SOURCE 498</u>					
01-4989 ORGANIZED RETAIL CRIME GRANT	.00	22,050.00	.00	(22,050.00)	.0
TOTAL SOURCE 498	.00	22,050.00	.00	(22,050.00)	.0
<u>MISCELLANEOUS REVENUE</u>					
01-4990 MISC REV PD REPORTS	5.00	120.00	100.00	(20.00)	120.0
01-4991 MISC REVENUE	108.00	3,162.69	500.00	(2,662.69)	632.5
01-4996 BUSINESS LICENSES	.00	1,600.00	1,200.00	(400.00)	133.3
TOTAL MISCELLANEOUS REVENUE	113.00	4,882.69	1,800.00	(3,082.69)	271.3
<u>INTEREST ON INVESTMENT</u>					
01-8011 INTEREST ON INVESTMENT	818.75	23,337.07	35,000.00	11,662.93	66.7
TOTAL INTEREST ON INVESTMENT	818.75	23,337.07	35,000.00	11,662.93	66.7
<u>TRANSFERS FROM OTHER FUNDS</u>					
01-8101 TRANSFERS FROM OTHER FUNDS	.00	.00	1,232,768.57	1,232,768.57	.0
TOTAL TRANSFERS FROM OTHER FUNDS	.00	.00	1,232,768.57	1,232,768.57	.0

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<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	116,467.93	2,255,757.11	3,467,477.57	1,211,720.46	65.1

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>						
01-6000-110	SALARIES - ELECTED OFFICIALS	9,538.37	122,613.80	122,525.00	(88.80)	100.1
01-6000-119	SALARIES - CLERICAL WORKERS	4,329.63	56,891.08	97,750.00	40,858.92	58.2
01-6000-131	EMPLOYEE HEALTH INSURANCE	3,330.22	37,853.37	45,620.00	7,766.63	83.0
01-6000-133	IMRF CONTRIBUTION	918.05	12,064.05	15,850.00	3,785.95	76.1
01-6000-134	EMPLOYEE INOCULATIONS	.00	.00	4,000.00	4,000.00	.0
01-6000-193	PAYROLL TAXES	1,060.92	13,777.46	15,900.00	2,122.54	86.7
01-6000-210	LEGAL FEES: REIMBURSABLE	.00	350.00	.00	(350.00)	.0
01-6000-211	LEGAL EXPENSE	2,510.14	19,220.82	50,000.00	30,779.18	38.4
01-6000-214	AUDIT & ACCOUNTING FEES	9,315.48	116,800.30	121,430.00	4,629.70	96.2
01-6000-311	OFFICE EXPENSE	.00	658.15	.00	(658.15)	.0
01-6000-312	OFFICE SUPPLIES	.00	3,724.07	5,000.00	1,275.93	74.5
01-6000-313	POSTAGE	128.08	1,329.52	2,500.00	1,170.48	53.2
01-6000-314	TELEPHONE	91.99	12,724.20	16,000.00	3,275.80	79.5
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	(909.58)	25,416.81	25,000.00	(416.81)	101.7
01-6000-331	TRAVEL & TRAINING	1,304.06	6,342.40	19,500.00	13,157.60	32.5
01-6000-351	OFFICE EQUIP & MAINT	10,508.80	33,057.40	18,550.00	(14,507.40)	178.2
01-6000-421	COMMUNITY PROGRAMS	.00	20,000.00	20,000.00	.00	100.0
01-6000-494	GRANT EXPENSE - DCCF	.00	10,534.00	.00	(10,534.00)	.0
01-6000-511	INSURANCE EXPENSE	.00	21,921.35	23,175.00	1,253.65	94.6
01-6000-531	REAL ESTATE TAXES	.00	4,822.05	1,600.00	(3,222.05)	301.4
01-6000-591	MISC EXPENSE	80.00	5,027.16	1,600.00	(3,427.16)	314.2
01-6000-812	CAP OUTLAY: EQUIP & FURN	.00	8,786.02	18,040.00	9,253.98	48.7
TOTAL ADMINISTRATION		42,206.16	533,914.01	626,290.00	92,375.99	85.3

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-6100-118 SALARIES - MAINT WORKERS	19,114.25	237,920.87	203,500.00	(34,420.87)	116.9
01-6100-131 EMPLOYEE HEALTH INSURANCE	3,725.78	36,735.72	34,500.00	(2,235.72)	106.5
01-6100-133 IMRF CONTRIBUTION	1,729.83	21,300.26	19,000.00	(2,300.26)	112.1
01-6100-151 UNEMPLOYMENT BENEFITS	.00	.00	3,500.00	3,500.00	.0
01-6100-193 PAYROLL TAXES	1,462.25	18,201.00	17,775.00	(426.00)	102.4
01-6100-197 DRUG/ALCOHOL PROGRAMS	.00	425.00	800.00	375.00	53.1
01-6100-198 UNIFORMS	.00	1,404.32	1,600.00	195.68	87.8
01-6100-218 MAINTENANCE - STREET LIGHTS	10.44	434.25	5,000.00	4,565.75	8.7
01-6100-219 ELECTRIC - STREET LIGHTS	343.54	25,095.24	36,500.00	11,404.76	68.8
01-6100-220 ROAD SALT	.00	29,347.89	35,000.00	5,652.11	83.9
01-6100-221 ROAD SIGNS	.00	6,702.90	9,000.00	2,297.10	74.5
01-6100-222 RAILROAD CROSSING MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
01-6100-224 STREET REPAIR MATERIALS	391.38	3,657.13	24,000.00	20,342.87	15.2
01-6100-226 TOOLS AND HARDWARE	.00	2,117.74	3,000.00	882.26	70.6
01-6100-227 SMALL EQUIPMENT PURCHASES	.00	1,856.95	10,000.00	8,143.05	18.6
01-6100-232 MAINTENANCE TOWN GARAGE	.00	8,166.88	5,000.00	(3,166.88)	163.3
01-6100-235 PARKS - EQUIPMENT MAINTENANCE	754.73	10,695.28	12,000.00	1,304.72	89.1
01-6100-239 NUISANCE MOWING	.00	.00	1,000.00	1,000.00	.0
01-6100-241 VEHICLE & EQUIPMENT MAINT.	475.37	37,395.28	40,000.00	2,604.72	93.5
01-6100-242 TOWN HALL MAINTENANCE	219.98	4,425.99	6,000.00	1,574.01	73.8
01-6100-245 EQUIPMENT RENTAL	112.50	15,083.58	20,000.00	4,916.42	75.4
01-6100-255 STORM SEWER REPAIRS	1,650.86	3,066.57	7,000.00	3,933.43	43.8
01-6100-258 FORESTRY	.00	7,219.51	8,000.00	780.49	90.2
01-6100-312 OFFICE SUPPLIES	.00	187.59	1,000.00	812.41	18.8
01-6100-314 TELEPHONE	238.76	3,786.28	6,000.00	2,213.72	63.1
01-6100-316 UTILITIES	1,192.93	7,559.02	8,000.00	440.98	94.5
01-6100-331 TRAVEL AND TRAINING	.00	90.00	2,000.00	1,910.00	4.5
01-6100-351 OFFICE EQUIP & MAINT	.00	1,196.44	2,000.00	803.56	59.8
01-6100-371 FUEL	1,630.33	18,562.90	25,000.00	6,437.10	74.3
01-6100-492 IPRF SAFETY GRANT	.00	.00	2,500.00	2,500.00	.0
01-6100-511 INSURANCE EXPENSE	.00	46,304.66	44,000.00	(2,304.66)	105.2
01-6100-522 FEES/PERMITS	180.00	1,180.00	2,000.00	820.00	59.0
01-6100-525 TECHNOLOGY UPGRADES	.00	.00	2,000.00	2,000.00	.0
01-6100-591 MISC EXPENSE	79.98	3,483.52	500.00	(2,983.52)	696.7
01-6100-592 CEMETERY EXPENSE	.00	150.00	2,000.00	1,850.00	7.5
01-6100-611 PRINCIPAL PAYMENTS	.00	46,598.61	44,055.00	(2,543.61)	105.8
01-6100-621 INTEREST EXPENSE	.00	13,255.39	7,264.00	(5,991.39)	182.5
01-6100-811 CAP OUTLAY: CONSTRUCT	.00	10,845.00	.00	(10,845.00)	.0
01-6100-812 CAP OUTLAY: EQUIP & FURN	.00	92,567.17	95,000.00	2,432.83	97.4
TOTAL PUBLIC WORKS	33,312.91	717,018.94	746,494.00	29,475.06	96.1

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>						
01-6200-114	SALARIES - REGULAR	51,414.93	619,445.88	633,475.00	14,029.12	97.8
01-6200-115	SALARIES - SPECIAL ASSIGNMENT	6,975.62	52,461.83	42,000.00	(10,461.83)	124.9
01-6200-116	SALARIES - OVERTIME	.00	8,000.00	8,000.00	.00	100.0
01-6200-119	SALARIES - CLERICAL	1,914.00	14,841.48	12,000.00	(2,841.48)	123.7
01-6200-131	EMPLOYEE HEALTH INS	8,044.66	91,316.01	112,000.00	20,683.99	81.5
01-6200-133	IMRF CONTRIBUTION	5,034.34	59,263.32	48,422.00	(10,841.32)	122.4
01-6200-193	PAYROLL TAXES	4,471.69	51,536.36	45,200.00	(6,336.36)	114.0
01-6200-198	UNIFORMS	.00	1,650.03	4,120.00	2,469.97	40.1
01-6200-199	UNIFORM ALLOWANCE	106.54	3,019.15	4,300.00	1,280.85	70.2
01-6200-211	LEGAL EXPENSE	.00	437.50	1,500.00	1,062.50	29.2
01-6200-212	ADJUDICATION	43.75	2,192.50	3,500.00	1,307.50	62.6
01-6200-240	EQUIPMENT PURCHASES & MAINT	.00	10,560.28	10,000.00	(560.28)	105.6
01-6200-241	VEHICLE MAINTENANCE	6,800.51	26,490.03	19,400.00	(7,090.03)	136.6
01-6200-242	OFFICE MAINTENANCE	.00	1,352.22	1,500.00	147.78	90.2
01-6200-261	TELECOMMUNICATIONS SERVICE	.00	55,475.00	66,570.00	11,095.00	83.3
01-6200-312	OFFICE SUPPLIES	.00	967.52	1,000.00	32.48	96.8
01-6200-313	POSTAGE	8.08	199.61	150.00	(49.61)	133.1
01-6200-314	TELEPHONE	779.56	11,934.85	15,500.00	3,565.15	77.0
01-6200-315	COPIES & PRINTING	78.50	769.14	1,500.00	730.86	51.3
01-6200-316	UTILITIES	476.62	2,310.40	2,500.00	189.60	92.4
01-6200-317	BUSINESS FORMS EXPENSE	.00	.00	2,500.00	2,500.00	.0
01-6200-321	DUES & SUBSCRIPTIONS	(3,158.10)	18,139.34	39,450.00	21,310.66	46.0
01-6200-331	TRAVEL & TRAINING	2,020.68	6,905.53	8,500.00	1,594.47	81.2
01-6200-351	OFFICE EQUIP & MAINT	.00	1,934.54	4,000.00	2,065.46	48.4
01-6200-361	DUI PREVENTION EQUIP	.00	436.75	2,000.00	1,563.25	21.8
01-6200-371	GAS & PETROLEUM	1,635.00	16,908.46	18,000.00	1,091.54	93.9
01-6200-421	COMMUNITY PROGRAMS	.00	833.79	1,000.00	166.21	83.4
01-6200-492	IPRF SAFETY GRANT	.00	.00	2,547.00	2,547.00	.0
01-6200-493	ORGANIZED RETAIL CRIME GRANT	.00	19,450.00	.00	(19,450.00)	.0
01-6200-511	INSURANCE EXP	.00	42,128.74	39,600.00	(2,528.74)	106.4
01-6200-512	LEGAL - UNION	.00	6,060.00	5,300.00	(760.00)	114.3
01-6200-550	TECHNOLOGY UPGRADES	.00	2,600.86	4,000.00	1,399.14	65.0
01-6200-591	MISC EXPENSE	12.16	3,119.07	3,000.00	(119.07)	104.0
01-6200-812	CAP OUTLAY: EQUIP/FURN	.00	160.44	25,000.00	24,839.56	.6
01-6200-814	CAP OUTLAY: VEHICLE	.00	58,915.03	60,000.00	1,084.97	98.2
TOTAL POLICE DEPARTMENT		86,658.54	1,191,815.66	1,247,534.00	55,718.34	95.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ENGINEERING & ZONING</u>					
01-6300-118 SALARIES - CODE OFFICIAL	4,162.55	25,119.11	40,000.00	14,880.89	62.8
01-6300-120 SALARIES - ENGINEER	10,769.22	139,372.62	140,000.00	627.38	99.6
01-6300-131 EMPLOYEE HEALTH/LIFE	15.42	200.46	205.00	4.54	97.8
01-6300-133 EMPLOYER IMRF	974.62	12,189.35	12,800.00	610.65	95.2
01-6300-193 PAYROLL TAXES	1,142.28	12,583.72	12,500.00	(83.72)	100.7
01-6300-211 OUTSIDE ENGINEERING EXPENSE	.00	4,225.00	40,000.00	35,775.00	10.6
01-6300-213 PLANNING/ZONING/BUILDING	2,199.00	8,504.02	1,500.00	(7,004.02)	566.9
01-6300-215 ZONING ADM: REIMBURSABLE	.00	181.04	.00	(181.04)	.0
01-6300-241 VEHICLE & EQUIPMENT MAINT.	172.43	983.80	4,000.00	3,016.20	24.6
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	190.59	2,265.99	2,200.00	(65.99)	103.0
01-6300-315 COPIES & PRINTING	.00	1,027.50	600.00	(427.50)	171.3
01-6300-321 DUES & SUBSCRIPTIONS	(126.00)	309.35	1,500.00	1,190.65	20.6
01-6300-331 CONFERENCE AND TRAINING	901.28	5,132.60	6,000.00	867.40	85.5
01-6300-351 OFFICE EXPENSE	1.15	2,827.57	6,000.00	3,172.43	47.1
01-6300-371 GASOLINE	181.51	2,059.21	3,000.00	940.79	68.6
01-6300-493 GRANT REIMBURSEMENT EXPENSE	.00	.00	52,000.00	52,000.00	.0
01-6300-511 INSURANCE EXP	.00	1,043.67	1,000.00	(43.67)	104.4
01-6300-812 CAP OUTLAY: EQUIP & FURN	.00	15,210.38	395,185.00	379,974.62	3.9
TOTAL ENGINEERING & ZONING	20,584.05	233,235.39	719,590.00	486,354.61	32.4
TOTAL FUND EXPENDITURES	182,761.66	2,675,984.00	3,339,908.00	663,924.00	80.1
NET REVENUE OVER EXPENDITURES	(66,293.73)	(420,226.89)	127,569.57	547,796.46	(329.4)

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MOTOR FUEL TAX REVENUES</u>					
02-4011	MFT APPROPRIATION	15,078.56	182,887.77	178,000.00	(4,887.77)	102.8
	TOTAL MOTOR FUEL TAX REVENUES	15,078.56	182,887.77	178,000.00	(4,887.77)	102.8
	<u>INTEREST ON INVESTMENT</u>					
02-8011	INTEREST ON INVESTMENT	3,215.98	37,248.05	30,000.00	(7,248.05)	124.2
	TOTAL INTEREST ON INVESTMENT	3,215.98	37,248.05	30,000.00	(7,248.05)	124.2
	TOTAL FUND REVENUE	18,294.54	220,135.82	208,000.00	(12,135.82)	105.8

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<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	.00	.00	215,000.00	215,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	215,000.00	215,000.00	.0
	NET REVENUE OVER EXPENDITURES	18,294.54	220,135.82	(7,000.00)	(227,135.82)	3144.8

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ELECTRICITY</u>					
03-4011	UTILITY TAX - ELECTRICITY	6,564.90	87,046.48	85,000.00	(2,046.48)	102.4
	TOTAL ELECTRICITY	6,564.90	87,046.48	85,000.00	(2,046.48)	102.4
	<u>GAS</u>					
03-4021	UTILITY TAX - GAS	8,966.58	55,374.14	70,000.00	14,625.86	79.1
	TOTAL GAS	8,966.58	55,374.14	70,000.00	14,625.86	79.1
	<u>TELEPHONE</u>					
03-4031	SIMPLIFIED TELECOMM TAX (UT)	2,003.02	18,333.13	20,000.00	1,666.87	91.7
	TOTAL TELEPHONE	2,003.02	18,333.13	20,000.00	1,666.87	91.7
	<u>SALES TAX</u>					
03-4041	NON HOME RULE SALES TAX	19,850.58	213,339.33	215,000.00	1,660.67	99.2
	TOTAL SALES TAX	19,850.58	213,339.33	215,000.00	1,660.67	99.2
	<u>MISCELLANEOUS REVENUE</u>					
03-4991	MISCELLANEOUS INCOME	.00	(250.00)	250.00	500.00	(100.0)
	TOTAL MISCELLANEOUS REVENUE	.00	(250.00)	250.00	500.00	(100.0)
	<u>INTEREST ON INVESTMENTS</u>					
03-8011	INTEREST ON INVESTMENTS	6,354.59	74,017.90	40,000.00	(34,017.90)	185.0
	TOTAL INTEREST ON INVESTMENTS	6,354.59	74,017.90	40,000.00	(34,017.90)	185.0
	TOTAL FUND REVENUE	43,739.67	447,860.98	430,250.00	(17,610.98)	104.1

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

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	3,000.00	3,000.00	.00	100.0
03-6500-824 STREET IMPROVEMENT	.00	.00	25,000.00	25,000.00	.0
03-6500-837 EMERGENCY PREPAREDNESS	.00	12,385.03	.00	(12,385.03)	.0
03-6500-840 HOLIDAY DECORATIONS	.00	3,842.15	15,000.00	11,157.85	25.6
03-6500-842 SIDEWALKS, NEW CONSTRUCTION	.00	32,560.00	50,000.00	17,440.00	65.1
03-6500-912 LOAN PAYMENTS	.00	.00	51,319.00	51,319.00	.0
03-6500-913 CAPITAL PURCHASE TRANSFERS	.00	.00	593,224.57	593,224.57	.0
TOTAL CAPITAL IMPR EXPENSES	.00	51,787.18	748,543.57	696,756.39	6.9
TOTAL FUND EXPENDITURES	.00	51,787.18	748,543.57	696,756.39	6.9
NET REVENUE OVER EXPENDITURES	43,739.67	396,073.80	(318,293.57)	(714,367.37)	124.4

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

SEWER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>SERVICE FEES</u>					
06-4010	CONNECTION FEES	.00	18,000.00	18,000.00	.00	100.0
06-4011	SERVICE FEES	144,400.98	575,169.48	560,000.00	(15,169.48)	102.7
	TOTAL SERVICE FEES	144,400.98	593,169.48	578,000.00	(15,169.48)	102.6
	<u>LATE CHARGES</u>					
06-4021	LATE CHARGES	.00	23,783.48	31,000.00	7,216.52	76.7
	TOTAL LATE CHARGES	.00	23,783.48	31,000.00	7,216.52	76.7
	<u>BAD CHECK CHARGES</u>					
06-4041	BAD CHECK CHARGES	.00	(60.00)	25.00	85.00	(240.0)
	TOTAL BAD CHECK CHARGES	.00	(60.00)	25.00	85.00	(240.0)
	<u>PERMITS</u>					
06-4051	PERMITS	.00	101,500.00	50,000.00	(51,500.00)	203.0
	TOTAL PERMITS	.00	101,500.00	50,000.00	(51,500.00)	203.0
	<u>MISCELLANEOUS REVENUE</u>					
06-4991	MISC REVENUE	.00	326.47	200.00	(126.47)	163.2
	TOTAL MISCELLANEOUS REVENUE	.00	326.47	200.00	(126.47)	163.2
	<u>INTEREST ON INVESTMENT</u>					
06-8011	INTEREST ON INVESTMENT	11,446.41	141,881.45	95,000.00	(46,881.45)	149.4
	TOTAL INTEREST ON INVESTMENT	11,446.41	141,881.45	95,000.00	(46,881.45)	149.4
	<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
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

SEWER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LEASE INCOME</u>					
06-8801	LEASE INCOME	.00	37,005.39	34,800.00	(2,205.39)	106.3
	TOTAL LEASE INCOME	.00	37,005.39	34,800.00	(2,205.39)	106.3
	TOTAL FUND REVENUE	155,847.39	897,606.27	791,572.00	(106,034.27)	113.4

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

SEWER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM EXPENSES</u>					
06-7300-118 SALARIES: MAINT WORKERS	7,137.39	91,337.09	107,500.00	16,162.91	85.0
06-7300-131 EMPLOYEE HEALTH INSURANCE	935.76	11,497.12	12,000.00	502.88	95.8
06-7300-133 IMRF CONTRIBUTION	645.94	8,318.87	9,775.00	1,456.13	85.1
06-7300-134 PENSION EXPENSE	.00	.00	8,500.00	8,500.00	.0
06-7300-193 PAYROLL TAXES	546.01	6,987.29	8,000.00	1,012.71	87.3
06-7300-198 UNIFORMS	.00	517.94	1,500.00	982.06	34.5
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	16,035.91	16,550.00	514.09	96.9
06-7300-214 AUDIT FEES	.00	3,999.99	4,300.00	300.01	93.0
06-7300-218 EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
06-7300-221 UTILITIES	11,980.78	121,404.24	125,000.00	3,595.76	97.1
06-7300-241 M&O: VEH & EQUIP	27.04	7,753.85	8,000.00	246.15	96.9
06-7300-243 M&O: SEWER PLANT	312.00	22,289.13	40,000.00	17,710.87	55.7
06-7300-311 OFFICE EXPENSE	113.15	10,178.15	6,500.00	(3,678.15)	156.6
06-7300-312 ANNUAL PERMIT FEES	.00	7,500.00	11,000.00	3,500.00	68.2
06-7300-313 TRAINING	2,940.39	3,337.89	3,000.00	(337.89)	111.3
06-7300-314 TELEPHONE	72.34	1,134.10	5,000.00	3,865.90	22.7
06-7300-345 WASTEWATER TESTING	2,263.50	10,903.40	18,000.00	7,096.60	60.6
06-7300-371 GAS & PETROLEUM	245.93	2,363.83	2,200.00	(163.83)	107.5
06-7300-492 IPRF SAFETY GRANT	.00	.00	2,547.00	2,547.00	.0
06-7300-511 INSURANCE EXPENSE	.00	5,417.07	5,500.00	82.93	98.5
06-7300-531 REAL ESTATE TAXES	.00	286.02	.00	(286.02)	.0
06-7300-591 MISC EXPENSES	.00	273.14	500.00	226.86	54.6
06-7300-611 DEBT SERVICE PRINCIPAL	.00	50,058.09	48,000.00	(2,058.09)	104.3
06-7300-621 INTEREST EXPENSE	.00	10,888.69	11,000.00	111.31	99.0
06-7300-812 CAP OUTLAY: EQUIPMENT	.00	58,020.84	40,000.00	(18,020.84)	145.1
TOTAL SEWER SYSTEM EXPENSES	28,678.04	450,502.65	500,872.00	50,369.35	89.9
TOTAL FUND EXPENDITURES	28,678.04	450,502.65	500,872.00	50,369.35	89.9
NET REVENUE OVER EXPENDITURES	127,169.35	447,103.62	290,700.00	(156,403.62)	153.8

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

WATER SYSTEM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>SERVICE FEES</u>					
07-4011	SERVICE FEES	128,617.03	532,406.43	525,000.00	(7,406.43)	101.4
	TOTAL SERVICE FEES	128,617.03	532,406.43	525,000.00	(7,406.43)	101.4
	<u>LATE CHARGES</u>					
07-4021	LATE CHARGES	.00	2,087.72	2,500.00	412.28	83.5
	TOTAL LATE CHARGES	.00	2,087.72	2,500.00	412.28	83.5
	<u>BAD CHECK CHARGES</u>					
07-4041	BAD CHECK CHARGES	.00	150.00	150.00	.00	100.0
	TOTAL BAD CHECK CHARGES	.00	150.00	150.00	.00	100.0
	<u>PERMITS</u>					
07-4051	PERMITS	.00	106,900.00	85,000.00	(21,900.00)	125.8
	TOTAL PERMITS	.00	106,900.00	85,000.00	(21,900.00)	125.8
	<u>METER SALES</u>					
07-4301	METER SALES	300.00	21,287.00	5,000.00	(16,287.00)	425.7
	TOTAL METER SALES	300.00	21,287.00	5,000.00	(16,287.00)	425.7
	<u>MISCELLANEOUS REVENUE</u>					
07-4991	MISC INCOME	500.00	2,700.00	2,000.00	(700.00)	135.0
	TOTAL MISCELLANEOUS REVENUE	500.00	2,700.00	2,000.00	(700.00)	135.0
	<u>INTEREST ON INVESTMENT</u>					
07-8011	INTEREST ON INVESTMENT	5,305.35	67,997.41	50,000.00	(17,997.41)	136.0
	TOTAL INTEREST ON INVESTMENT	5,305.35	67,997.41	50,000.00	(17,997.41)	136.0

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEASE INCOME</u>					
07-8801 LEASE INCOME	.00	3,720.00	3,720.00	.00	100.0
TOTAL LEASE INCOME	.00	3,720.00	3,720.00	.00	100.0
TOTAL FUND REVENUE	134,722.38	737,248.56	673,370.00	(63,878.56)	109.5

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

WATER SYSTEM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER SYSTEM EXPENSES</u>					
07-7400-118 SALARIES: MAINT WORKERS	10,706.10	137,005.77	158,500.00	21,494.23	86.4
07-7400-131 EMPLOYEE HEALTH INSURANCE	1,403.68	17,246.20	16,725.00	(521.20)	103.1
07-7400-133 IMRF CONTRIBUTION	968.90	12,478.24	15,000.00	2,521.76	83.2
07-7400-134 PENSION EXPENSE	.00	.00	12,350.00	12,350.00	.0
07-7400-193 PAYROLL TAXES	819.03	10,481.06	12,500.00	2,018.94	83.9
07-7400-198 UNIFORMS	.00	573.00	900.00	327.00	63.7
07-7400-213 OTHER CONSULTING FEES	2,186.71	24,053.81	24,800.00	746.19	97.0
07-7400-214 AUDIT FEES	.00	3,999.99	4,000.00	.01	100.0
07-7400-221 UTILITIES	9,153.00	86,923.12	75,000.00	(11,923.12)	115.9
07-7400-222 RADIUM REMOVAL PROCESSING	9,658.33	116,279.64	116,510.00	230.36	99.8
07-7400-241 M&O: VEH & EQUIP	.00	7,474.61	8,000.00	525.39	93.4
07-7400-243 M&O: WELL SYSTEM	312.00	26,733.36	30,000.00	3,266.64	89.1
07-7400-311 OFFICE EXPENSE	95.26	19,158.58	12,000.00	(7,158.58)	159.7
07-7400-314 TELEPHONE	121.39	1,443.62	5,000.00	3,556.38	28.9
07-7400-331 TRAVEL & TRAINING	.00	2,597.10	3,000.00	402.90	86.6
07-7400-341 METER PURCHASES & SUPPLIES	2,000.00	10,670.00	15,000.00	4,330.00	71.1
07-7400-343 CONNECTION EXP	.00	.00	3,500.00	3,500.00	.0
07-7400-344 ACCESS SUPPLY PURCH	1,286.69	1,286.69	2,000.00	713.31	64.3
07-7400-345 CHEMICALS & TESTING	1,285.86	23,959.98	25,000.00	1,040.02	95.8
07-7400-346 TOOLS	.00	999.09	1,500.00	500.91	66.6
07-7400-371 GAS & PETROLEUM	573.86	5,515.78	8,000.00	2,484.22	69.0
07-7400-511 INSURANCE EXPENSE	.00	9,822.60	6,800.00	(3,022.60)	144.5
07-7400-531 REAL ESTATE TAXES	.00	113.88	240.00	126.12	47.5
07-7400-811 CAP OUTLAY: CONSTRUCT	1,635.00	14,765.00	45,000.00	30,235.00	32.8
07-7400-812 CAP OUTLAY: EQUIPMENT	.00	31,213.50	.00	(31,213.50)	.0
07-7400-826 CAP OUTLAY: ENG STUDY	.00	.00	75,000.00	75,000.00	.0
TOTAL WATER SYSTEM EXPENSES	42,205.81	564,794.62	676,325.00	111,530.38	83.5
TOTAL FUND EXPENDITURES	42,205.81	564,794.62	676,325.00	111,530.38	83.5
NET REVENUE OVER EXPENDITURES	92,516.57	172,453.94	(2,955.00)	(175,408.94)	5836.0

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

RESTRICTED ASSETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DONATIONS</u>					
13-4167	WASTE COLLECTION AGREEMENT	.00	10,080.00	17,000.00	6,920.00	59.3
	TOTAL DONATIONS	.00	10,080.00	17,000.00	6,920.00	59.3
	<u>PARK DEVELOPMENT FEES</u>					
13-4171	PARK LOT DEV FEES - GENERAL	100.00	800.00	1,000.00	200.00	80.0
	TOTAL PARK DEVELOPMENT FEES	100.00	800.00	1,000.00	200.00	80.0
	<u>CAPITAL CONTRIBUTIONS: TOWN</u>					
13-4201	CAP CONTRIB: PUBLIC WORKS BLDG	.00	4,037.04	.00	(4,037.04)	.0
13-4202	CAP CONTRIB: POLICE FACILITY	.00	3,222.24	.00	(3,222.24)	.0
13-4203	CAP CONTRIB: EMERGENCY SIREN	.00	92.56	.00	(92.56)	.0
13-4204	CAP CONTRIB: TOWN HALL BLDG	.00	3,037.04	.00	(3,037.04)	.0
13-4205	CAP CONTRIB: SPORTS COMPLEX	.00	5,277.76	.00	(5,277.76)	.0
13-4206	CAP CONTRIB: CAPITAL EQUIPMENT	.00	2,800.00	.00	(2,800.00)	.0
	TOTAL CAPITAL CONTRIBUTIONS: TOWN	.00	18,466.64	.00	(18,466.64)	.0
	<u>INTEREST</u>					
13-8011	INTEREST ON INVESTMENT	6,883.83	92,236.98	45,000.00	(47,236.98)	205.0
	TOTAL INTEREST	6,883.83	92,236.98	45,000.00	(47,236.98)	205.0
	TOTAL FUND REVENUE	6,983.83	121,583.62	63,000.00	(58,583.62)	193.0

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

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
13-8000-839	AIRPORT ROAD PROPERTY TAXES	7,494.78	7,494.78	.00	(7,494.78)	.0
13-8000-840	AIRPORT ROAD UTILITIES	21.72	232.26	.00	(232.26)	.0
	TOTAL RESTRICTED ASSETS	7,516.50	7,727.04	139,120.00	131,392.96	5.6
	TOTAL FUND EXPENDITURES	7,516.50	7,727.04	139,120.00	131,392.96	5.6
	NET REVENUE OVER EXPENDITURES	(532.67)	113,856.58	(76,120.00)	(189,976.58)	149.6

TOWN OF CORTLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

TIF FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST INCOME</u>					
14-8010 TIF RE TAX RECEIVED	.00	604,399.49	485,000.00	(119,399.49)	124.6
14-8011 INTEREST ON INVESTMENT	4,723.03	60,148.09	25,000.00	(35,148.09)	240.6
	<u>4,723.03</u>	<u>664,547.58</u>	<u>510,000.00</u>	<u>(154,547.58)</u>	<u>130.3</u>
TOTAL INTEREST INCOME	4,723.03	664,547.58	510,000.00	(154,547.58)	130.3
	<u>4,723.03</u>	<u>664,547.58</u>	<u>510,000.00</u>	<u>(154,547.58)</u>	<u>130.3</u>
TOTAL FUND REVENUE	4,723.03	664,547.58	510,000.00	(154,547.58)	130.3
	<u>4,723.03</u>	<u>664,547.58</u>	<u>510,000.00</u>	<u>(154,547.58)</u>	<u>130.3</u>

TOWN OF CORTLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2025

Item 1.

TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TIF EXPENSES</u>					
14-6600-212	ADMINISTRATIVE EXPENSE	2,399.10	285,324.96	9,500.00	(275,824.96)	3003.4
14-6600-591	MISC EXPENSES	.00	19,169.45	500,000.00	480,830.55	3.8
	<u>TOTAL TIF EXPENSES</u>	<u>2,399.10</u>	<u>304,494.41</u>	<u>509,500.00</u>	<u>205,005.59</u>	<u>59.8</u>
	 <u>TOTAL FUND EXPENDITURES</u>	 <u>2,399.10</u>	 <u>304,494.41</u>	 <u>509,500.00</u>	 <u>205,005.59</u>	 <u>59.8</u>
	 <u>NET REVENUE OVER EXPENDITURES</u>	 <u>2,323.93</u>	 <u>360,053.17</u>	 <u>500.00</u>	 <u>(359,553.17)</u>	 <u>72010.</u>

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:		\$ (43,830.24)
Interest Paid Fiscal Year 2025:	\$ 16,023.76	
Current Balance:		<u>\$ 255,548.00</u>
Remaining Debt Schedule		
	Principal	Interest
Fiscal Year Ending 2025	\$ -	\$ -
Fiscal Year Ending 2026	\$ 46,564.66	\$ 13,289.34
Future	\$ 208,738.15	\$ 25,999.58
Total:	<u>\$ 255,548.00</u>	<u>\$ 39,288.91</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:		\$ (50,058.09)
Interest Paid Fiscal Year 2025:	\$ 10,888.69	
Current Balance:		<u>\$ 526,576.79</u>
Remaining Debt Schedule		
Fiscal Year Ending 2025	\$ -	\$ -
Fiscal Year Ending 2026	\$ 51,028.88	\$ 9,917.90
Future	\$ 475,547.91	\$ 42,347.17
Total:	<u>\$ 526,576.79</u>	<u>\$ 52,265.07</u>

Town of Cortland
Restricted Assets
April 30, 2025

Item 1.

		Balance	Deposits	Expenditures	Balance
		4/1/2025	4/30/2025	4/30/2025	4/30/2025
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	\$ 6,600.00	\$ 300.00	\$ 6,600.00	\$ 300.00
13-2405	Sycamore School District # 427	\$ 2,363.69	898.71	2,363.69	898.71
13-2406	#428 Schools	\$ 160,354.59			160,354.59
13-2407	Cortland Library	\$ 990.00	45.00	990.00	45.00
Storm Sewer Escrow					
13-2411	Neumann Homes Inc	\$ 52,821.55			\$ 52,821.55
Capital Contributions #428 Schools					
13-2432	DRH Cambridge - Richland Trails	\$ 284,677.85			\$ 284,677.85
Library Building					
13-2452	Library Building	\$ 22,244.64		\$ -	\$ 22,244.64
Fire Department Building					
13-2461	DRH Cambridge - Richland Trails	\$ 91,144.90		\$ 91,144.90	\$ -
13-2462	Montalbano - Chestnut Grove	\$ 28,782.60		28,782.60	\$ -
WasteWater Irrigation Land Acquisition					
13-2501	SSA # 4 Connection Fees	\$ 114,000.00	\$ 8,500.00	\$ -	\$ 122,500.00
13-2505	SSA # 8 Connection Fees	\$ -		-	\$ -
13-2551	Waste Water Irrigation Land Fee	\$ 101,500.00	500.00		\$ 102,000.00
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	\$ 97,097.36			97,097.36
13-4168	Airport Road Property Rent	\$ 17,012.87		7,494.78	9,518.09
13-4170	Airport Road Farm Rent	\$ 106,891.67		21.72	106,869.95
13-4161	Parks Improvements	\$ 256.00		-	256.00
13-4171	Park Development Fees	\$ 9,900.00	100.00	-	10,000.00
13-4201	Public Works Facility	\$ 23,717.61		-	23,717.61
13-4202	Police Facility	\$ 19,346.12		-	19,346.12
13-4203	Emergency Siren	\$ 3,181.75		-	3,181.75
13-4204	Town Hall	\$ 41,642.61		-	41,642.61
13-4205	Sports Complex	\$ 182,756.69		-	182,756.69
13-4206	Capital Improvements	\$ 279,447.91	6,883.83	-	286,331.74
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	\$ -	-	-	-
		\$ 954,877.84	\$ 6,983.83	\$ 7,516.50	\$ 954,345.17
"FUND BAL"		\$ 835,504.39			
Reserve for McPhillips		\$ 13,961.76			
YTD Revs over Exps		\$ 113,856.58			
Fund Equity		\$ 963,322.73			
			Total Assets		\$ 1,872,329.14
			Total Liabilities & Equity		\$ 1,872,329.14
Account Interest		\$ 6,883.83	\$ -		
		* Account Interest posted to Capital Improvements			

SUMMARY OF INCOME AND EXPENSES FOR THE MONTH OF:
April 30, 2025

	Beginning Balance	Receipts/ Transfers In	Dividends/ Interest	Expenditures/ Transfers Out	Ending Balance
SSA #1 Special Tax Refunding Bonds 2017					
Bond & Interest Fund	\$ 62,847.90	\$ -	\$ 273.40		63,121.30
2017 Reserve Fund	\$ 354,085.54	-	1,113.61	-	355,199.15
Special Redemption Account	\$ 139.40		0.31		139.71
Special Reserve Fund 2017	\$ 40,115.76		126.15	-	40,241.91
Administrative Expense Fund	\$ 15,454.21	-	52.51		15,506.72
Total SSA #1 Refunding Bonds	\$ 472,642.81	\$ -	\$ 1,565.98	\$ -	\$ 474,208.79
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	\$ 58,627.34		\$ 243.21		\$ 58,870.55
Reserve Fund	\$ 169,426.31		613.15		170,039.46
Improvement Fund	\$ -				-
Administrative Expense Fund	\$ 35,557.42		128.68	-	35,686.10
Total SSA #9	\$ 263,611.07	\$ -	\$ 985.04	\$ -	\$ 264,596.11
Total All SSA	736,253.88	0.00	2,551.02	0.00	738,804.90

Check Date	Check #	Payee	Description	Invoice #	Invoice GL Account	Invoice GL Account Title	Amount
04/04/25	44337	AMAZON CAPITAL SERVICES	032525 HOME PLATE	114-5275025	01-6100-235	PARKS - EQUIPMENT MAINTENANCE	84.96
04/04/25	44338	ARNDT AUTOMOTIVE	032725 REPLACE WATER PUMP & TIM	110767	01-6200-241	VEHICLE MAINTENANCE	6,460.96
04/04/25	44339	ATLAS BOBCAT, LLC	033125 AUGER RENTAL	N12482	01-6100-245	EQUIPMENT RENTAL	112.50
04/04/25	44340	B & F CONSTRUCTION CODE S	040325 SPRINKLER & FIRE ALARM PL	67944	01-6300-213	PLANNING/ZONING/BUILDING	2,199.00
04/04/25	44341	COMED	032525 ACCT#1257391222	032525-3912	01-6100-219	ELECTRIC - STREET LIGHTS	184.05
04/04/25	44342	COMED	032825 ACCT#8834093000	032825-0930	01-6100-316	UTILITIES	45.88
04/04/25	44343	COMED	032825 ACCT#2884133000	032825-1330	01-6100-316	UTILITIES	35.55
04/04/25	44344	COMED	032825 ACCT#4226364000	032825-3640	01-6100-219	ELECTRIC - STREET LIGHTS	103.48
04/04/25	44345	COMED	032825 ACCT#5627704000	032825-7040	06-7300-221	UTILITIES	40.80
04/04/25	44346	COMED	032825 ACCT#9332732000	032825-7320	01-6100-316	UTILITIES	32.49
04/04/25	44347	COMED	032825 ACCT#1518843000	032825-8430	01-6100-219	ELECTRIC - STREET LIGHTS	20.79
04/04/25	44348	COMED	032825 ACCT#7752852000	032825-8520	01-6100-316	UTILITIES	44.13
04/04/25	44349	COMED	033125 ACCT#2834093000	033125-0930	06-7300-221	UTILITIES	990.10
04/04/25	44350	COMED	033125 ACCT#9931174000	033125-1740	06-7300-221	UTILITIES	55.80
04/04/25	44351	COMED	033125 ACCT#1589242222	033125-2422	07-7400-221	UTILITIES	366.95
04/04/25	44352	COMED	033125 ACCT#0282314000	033125-3140	06-7300-221	UTILITIES	320.71
04/04/25	44353	COMED	033125 ACCT#4239393000	033125-3930	06-7300-221	UTILITIES	32.88
04/04/25	44354	COMED	033125 ACCT#3842452000	033125-4520	07-7400-221	UTILITIES	1,584.68
04/04/25	44355	COMED	033125 ACCT#3761543000	033125-5430	07-7400-221	UTILITIES	5,960.10
04/04/25	44356	COMED	033125 ACCT#1157557000	033125-5570	06-7300-221	UTILITIES	170.55
04/04/25	44357	COMED	033125 ACCT#2751575000	033125-5750	07-7400-221	UTILITIES	384.36
04/04/25	44358	COMED	033125 ACCT#6486757000	033125-7570	06-7300-221	UTILITIES	101.14
04/04/25	44359	COMED	033125 ACCT#6348930100	033125-9301	06-7300-221	UTILITIES	9,770.71
04/04/25	44360	COMED	033125 ACCT#1103985000	033125-9850	06-7300-221	UTILITIES	235.86
04/04/25	44361	CONSERV FS INC	033125 DIESELEX GOLD ULTRA LS CL	121024911	01-6100-371	FUEL	1,304.35
04/04/25	44361	CONSERV FS INC	032425 STRAW BLANKET, GREENSKE	40024844	01-6100-255	STORM SEWER REPAIRS	141.00
04/04/25	44362	DARGIS, LIN	3/5/25-3/8/25 GAS PURCHASES FOR S	030525	01-6200-241	VEHICLE MAINTENANCE	126.04
04/04/25	44363	ELBURN NAPA	031925 '19 CHEVY TAHOE-OIL & FILTE	837819	01-6200-241	VEHICLE MAINTENANCE	113.51
04/04/25	44363	ELBURN NAPA	031725 HI PWR II IND V-BELT	937471	06-7300-241	M&O: VEH & EQUIP	27.04
04/04/25	44363	ELBURN NAPA	031725 OIL & FILTER	937472	01-6300-241	VEHICLE & EQUIPMENT MAINT.	34.03
04/04/25	44364	EVERETT J PRESCOTT	033125 METER FOR NATURAL POLYM	6455721	07-7400-344	ACCESS SUPPLY PURCH	1,286.69
04/04/25	44365	FERGUSON WATER WORKS	032425 PVC COUP & PIPE	0516598	01-6100-255	STORM SEWER REPAIRS	125.76
04/04/25	44366	FOSTER & BUICK	032125 ADMIN ADJUDICATION	59747	01-6200-212	ADJUDICATION	43.75
04/04/25	44366	FOSTER & BUICK	032125 GENERAL COUNSEL	59747	01-6000-211	LEGAL EXPENSE	2,450.00
04/04/25	44367	FRONTIER	030625 ACCT#815-756-2558-090623-5	030625-POLI	01-6200-314	TELEPHONE	106.96
04/04/25	44368	HARRIS, ROBERT J., III	03/25/25-03/26/25 TRAINING-MILEAGE	032625	01-6200-331	TRAVEL & TRAINING	140.68
04/04/25	44369	ILLINOIS COUNCIL OF POLICE	033125 UNION DUES FOR MARCH 202	033125	01-2140	UNION DUES	230.00
04/04/25	44370	LAUTERBACH & AMEN LLP	040125 PROFESSIONAL SERVICES-M	103004	01-6000-214	AUDIT & ACCOUNTING FEES	9,315.48
04/04/25	44370	LAUTERBACH & AMEN LLP	040125 PROFESSIONAL SERVICES-M	103004	06-7300-213	OTHER CONSULTING FEES	1,457.81

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04/04/25	44370	LAUTERBACH & AMEN LLP	040125 PROFESSIONAL SERVICES-M	103004	07-7400-213	OTHER CONSULTING FEES	2,186.71
04/04/25	44371	MANDARICH LAW GROUP	03.25 WAGE DEDUCTION-CASE#2023	032825	01-2120	MISC DEDUCTION WITHHELD	1,036.34
04/04/25	44372	MENARDS	032125 48" T12 3000K LED B 2PK	31785	01-6100-242	TOWN HALL MAINTENANCE	33.98
04/04/25	44372	MENARDS	032425 LAWN BLANKET, GRASS SEED	31938	01-6100-255	STORM SEWER REPAIRS	156.97
04/04/25	44372	MENARDS	032525 CONCRETE MIX, PARTS BOX,	32041	01-6100-235	PARKS - EQUIPMENT MAINTENANCE	542.17
04/04/25	44372	MENARDS	032625 MLBX POST 7 FT ANGLE PT	32121	01-6100-591	MISC EXPENSE	79.98
04/04/25	44373	METRONET	032825 ACCT#1519708	032825	06-7300-311	OFFICE EXPENSE	49.95
04/04/25	44373	METRONET	032825 ACCT#1519708	032825	07-7400-311	OFFICE EXPENSE	49.95
04/04/25	44374	NICOR	031825 156 E NORTH AVE	031825	06-7300-221	UTILITIES	199.83
04/04/25	44374	NICOR	031825 250 S HALWOOD ST	031825	01-6100-316	UTILITIES	848.47
04/04/25	44374	NICOR	031925 227 S SOMONAUK RD	031925	07-7400-221	UTILITIES	207.91
04/04/25	44374	NICOR	031925 100 S LLANOS ST	031925	07-7400-221	UTILITIES	518.76
04/04/25	44374	NICOR	031925 91 N SPRUCE ST	031925	07-7400-221	UTILITIES	130.24
04/04/25	44374	NICOR	031925 238 E CORTLAND CENTER RD	031925	06-7300-221	UTILITIES	54.75
04/04/25	44374	NICOR	031925 59 S SOMONAUK RD	031925	01-6100-316	UTILITIES	186.41
04/04/25	44374	NICOR	031925 54 MARY ALDIS LN	031925	01-6200-316	UTILITIES	476.62
04/04/25	44375	PACE ANALYTICAL SERVICES L	033125 WATER TESTING	257208232	07-7400-345	CHEMICALS & TESTING	299.50
04/04/25	44375	PACE ANALYTICAL SERVICES L	033125 WATER TESTING	257208232	06-7300-345	WASTEWATER TESTING	2,263.50
04/04/25	44376	PRINCIPAL LIFE INSURANCE C	031825 ACCT. 1048895-10001	031825	01-2100	HEALTH INS WITHHELD	281.83
04/04/25	44377	RK DIXON CO	032425 CONTRACT BASE RATE & OVE	IN5789298	01-6200-315	COPIES & PRINTING	53.78
04/04/25	44378	SOUTHWESTERN ILLINOIS COL	030525 JOSHUA RYDER-SPRING 2025	26091474-03	01-6200-331	TRAVEL & TRAINING	1,800.00
04/04/25	44379	USABUEBOOK	032525 HACH, DEIONIZED WATER, MA	INV0066152	01-6100-255	STORM SEWER REPAIRS	638.69
04/04/25	44379	USABUEBOOK	032525 HACH, DEIONIZED WATER, MA	INV0066152	07-7400-345	CHEMICALS & TESTING	986.36
04/04/25	44380	WATER PRODUCTS CO	032425 HEAVYWALL SDR BEND BXB'S	0328092	01-6100-255	STORM SEWER REPAIRS	311.90
04/04/25	44380	WATER PRODUCTS CO	032425 FLOW IQ'S	0328093	07-7400-341	METER PURCHASES & SUPPLIES	2,000.00
04/04/25	44381	WATER REMEDIATION TECHNO	040125 WATER TREATMENT - W3	024229	07-7400-222	RADIUM REMOVAL PROCESSING	6,728.00
04/04/25	44381	WATER REMEDIATION TECHNO	040125 WATER TREATMENT-W-4	024229	07-7400-222	RADIUM REMOVAL PROCESSING	2,930.33
04/04/25	44382	WILLIAMS, BRANDY	032125 TAMPA CONFERENCE-AIRFAR	032125	01-6300-331	Conference and Training	1,456.28
04/14/25	42944	ABRAHAM, JULIE	120123 POSTAGE REIMBURSEMENT	120123	06-7300-311	OFFICE EXPENSE	V .39-
04/14/25	42944	ABRAHAM, JULIE	120123 POSTAGE REIMBURSEMENT	120123	07-7400-311	OFFICE EXPENSE	V .39-
04/17/25	44367	FRONTIER	030625 ACCT#815-756-2558-090623-5	030625-POLI	01-6200-314	TELEPHONE	V 106.96-
04/17/25	44383	ALDIS, CHERYL	041625 IML LOBBY DAY, MCI SPRING	0425	01-6000-331	TRAVEL & TRAINING	798.06
04/17/25	44384	AT&T MOBILITY	032525 WIRELESS ACCT#2872972642	2872972642	01-6200-314	TELEPHONE	556.39
04/17/25	44385	BELLE TIRE	041525 TRAILER TIRES	45586078	01-6100-241	VEHICLE & EQUIPMENT MAINT.	415.44
04/17/25	44386	COMED	032525 ACCT#7675375000	0362525-375	01-6100-219	ELECTRIC - STREET LIGHTS	35.22
04/17/25	44386	COMED	040125 ACCT#4603382222	040125-3822	13-8000-840	AIRPORT ROAD UTILITIES	21.72
04/17/25	44387	CONSERV FS INC	040825 GREENSKEEPER SUNNY GLA	40024960	01-6100-255	STORM SEWER REPAIRS	276.54
04/17/25	44388	CORTLAND COMMUNITY LIBRA	041425 LAND/CASH CONTRIBUTIONS	041425	13-2407	LAND/CASH: PUBLIC LIBRARY	990.00
04/17/25	44389	CORTLAND FIRE PROTECTION	031225 LAND/CASH CONTRIBUTIONS-	031225	13-2461	CAP CONTR: FIRE DEPT BLDG (RT)	91,144.90

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04/17/25	44389	CORTLAND FIRE PROTECTION	03122025 LAND/CASH CONTRIBUTIO	031225	13-2462	CAP CONTR: FIRE DEPT BLDG (CG)	28,782.60
04/17/25	44389	CORTLAND FIRE PROTECTION	041425 LAND/CASH CONTRIBUTIONS	041425	13-2401	LAND/CASH: CFPD	6,600.00
04/17/25	44390	ENGINEERING RESOURCE ASS	041125 FIXED FEE INVOICE FOR MAR	W25058	13-8000-839	AIRPORT ROAD PROPERTY TAXES	7,494.78
04/17/25	44391	ENVISION HEALTHCARE LLC	040125 ADMINISTRATION FEES	250329	01-6000-131	EMPLOYEE HEALTH INSURANCE	135.00
04/17/25	44392	FRONTIER	040625 ACCT#815-756-2558-090623-5	040625-POLI	01-6200-314	TELEPHONE	116.21
04/17/25	44392	FRONTIER	040625 ACCT#815-756-3030-090623-5	040625-TOW	01-6000-314	TELEPHONE	243.48
04/17/25	44392	FRONTIER	040625 ACCT#815-756-9684-090623-5	040625-WAT	07-7400-311	OFFICE EXPENSE	40.20
04/17/25	44392	FRONTIER	040625 ACCT#815-756-9684-090623-5	040625-WAT	06-7300-311	OFFICE EXPENSE	40.20
04/17/25	44393	IL DEPARTMENT OF AGRICULT	041125 3 YR PEST CONTROL LICENSE	041125	01-6100-522	FEES/PERMITS	180.00
04/17/25	44394	ILLINOIS TOLLWAY	040725 TOLLS 1/31/25-3/31/25	G127000007	01-6300-241	VEHICLE & EQUIPMENT MAINT.	138.40
04/17/25	44394	ILLINOIS TOLLWAY	040725 TOLLS 1/31/25-3/31/25	G127000007	01-6200-591	MISC EXPENSE	12.16
04/17/25	44395	Jacob & Klein, LTD	040525 TIF 1 PARCELS-2025 LEGAL F	040525	14-6600-212	ADMINISTRATIVE EXPENSE	334.05
04/17/25	44396	LAW ENFORCEMENT TRAINING	040425 COURTSMART-2025 IL LEGAL	INV-0866	01-6200-331	TRAVEL & TRAINING	80.00
04/17/25	44397	MELINS LOCK & KEY	041325 OPEN & REPLACE LOCK ON FI	41325-1	01-6000-351	OFFICE EQUIP & MAINT	594.85
04/17/25	44398	MENARDS	040225 10-24x3/4 PH FL MS SS	32481	01-6100-218	MAINTENANCE - STREET LIGHTS	10.44
04/17/25	44399	MERRY MAIDS	040825 CLEANING-3/7/25	WO-9132490	01-6100-242	TOWN HALL MAINTENANCE	93.00
04/17/25	44399	MERRY MAIDS	040825 CLEANING-3/21/25	WO-9153463	01-6100-242	TOWN HALL MAINTENANCE	93.00
04/17/25	44400	NCBERS GROUP LIFE INS	040125 LIFE INSURANCE PREMIUM-M	6231052025	01-2130	LIFE INSURANCE WITHHELD	112.00
04/17/25	44401	NORTHWESTERN MEDICINE KI	031725 EMPLOYEE ASSISTANCE PRO	2025-17	01-6000-131	EMPLOYEE HEALTH INSURANCE	630.00
04/17/25	44402	PETTY CASH	041425 FY25 PETTY CASH ACCOUNTI	041425	07-7400-311	OFFICE EXPENSE	2.40
04/17/25	44402	PETTY CASH	041425 FY25 PETTY CASH ACCOUNTI	041425	07-7400-311	OFFICE EXPENSE	1.60
04/17/25	44402	PETTY CASH	041425 PETTY CASH ACCOUNTING	041425	01-6000-331	TRAVEL & TRAINING	12.10
04/17/25	44402	PETTY CASH	041425 PETTY CASH ACCOUNTING	041425	01-6000-331	TRAVEL & TRAINING	40.00
04/17/25	44402	PETTY CASH	041425 PETTY CASH ACCOUNTING	041425	01-6000-331	TRAVEL & TRAINING	15.00
04/17/25	44402	PETTY CASH	041425 PETTY CASH ACCOUNTING	041425	01-4991	MISC REVENUE	25.00
04/17/25	44402	PETTY CASH	041425 PETTY CASH ACCOUNTING	041425	07-7400-311	OFFICE EXPENSE	.39
04/17/25	44402	PETTY CASH	041425 PETTY CASH ACCOUNTING	041425	06-7300-311	OFFICE EXPENSE	.39
04/17/25	44403	PINES COMPUTER CONSULTIN	032825 DELL SERVER & VEEAM BACK	4911	01-6000-351	OFFICE EQUIP & MAINT	9,370.00
04/17/25	44404	SCHAIBLE, STEPHEN	032925 MAGAZINES & AMMO	032925	01-6200-199	UNIFORM ALLOWANCE	106.54
04/17/25	44405	SHAW MEDIA	033125 HEARING-TENT BUDGET	0325100251	01-6000-211	LEGAL EXPENSE	60.14
04/17/25	44406	SHELL ENERGY SOLUTIONS R	033125 METER AT IRR RIG	NE00000002	06-7300-221	UTILITIES	7.65
04/17/25	44407	SUMMERHILL, JOEL	031925 WATER E-USE CONFERENCE	031925	06-7300-313	TRAINING	2,329.89
04/17/25	44408	SYCAMORE COMMUNITY UNIT	041425 LAND/CASH CONTRIBUTIONS	041425	13-2405	LAND/CASH: CUSD #427	2,363.69
04/17/25	44409	The Economic Development Grou	040525 CONSULTING FEE - TIF DISTRI	040525	14-6600-212	ADMINISTRATIVE EXPENSE	2,065.05
04/17/25	44410	USABBLUEBOOK	040425 FIBER CURVE MARKING POST	INV0067237	01-6100-224	STREET REPAIR MATERIALS	391.38
04/17/25	44411	VERIZON WIRELESS	040125 MOBILE BROADBAND SERVIC	6109914447	01-6000-314	TELEPHONE	88.51
04/17/25	44411	VERIZON WIRELESS	040125 MOBILE BROADBAND SERVIC	6109914447	01-6300-314	TELEPHONE	190.59
04/17/25	44411	VERIZON WIRELESS	040125 MOBILE BROADBAND SERVIC	6109914447	07-7400-314	TELEPHONE	121.39
04/17/25	44411	VERIZON WIRELESS	040125 MOBILE BROADBAND SERVIC	6109914447	06-7300-314	TELEPHONE	72.34

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04/17/25	44411	VERIZON WIRELESS	040125 MOBILE BROADBAND SERVIC	6109914447	01-6100-314	TELEPHONE	238.76
04/17/25	44412	VERMEER-MIDWEST INC	041025 SWITCH	PN2278	01-6100-241	VEHICLE & EQUIPMENT MAINT.	59.93
04/17/25	44413	VULCAN MATERIALS COMPANY	033125 AG LIME	3051958	01-6100-235	PARKS - EQUIPMENT MAINTENANCE	68.46
04/17/25	44413	VULCAN MATERIALS COMPANY	033125 AG LIME	3052234	01-6100-235	PARKS - EQUIPMENT MAINTENANCE	59.14
04/17/25	44414	WATER PRODUCTS CO	041025 BLUE & GREEN MARKING PAI	0328425	07-7400-243	M&O: WELL SYSTEM	312.00
04/17/25	44414	WATER PRODUCTS CO	041025 BLUE & GREEN MARKING PAI	0328425	06-7300-243	M&O: SEWER PLANT	312.00
04/17/25	44414	WATER PRODUCTS CO	041525 METER COUPLINGS & GASKE	0328515	07-7400-811	CAP OUTLAY: CONSTRUCT	1,635.00
04/17/25	44415	WELLS FARGO FINANCIAL LEA	040925 XEROX COPIER-VERSALINK	5033959446	01-6000-351	OFFICE EQUIP & MAINT	131.85
04/17/25	44416	XEROX FINANCIAL SERVICES	032925 COPIER CONTRACT ACCT #41	40351698	01-6200-315	COPIES & PRINTING	24.72
04/23/25	43630	RK DIXON CO	072324 CONTRACT BASE RATE 7/27/2	IN5345495	01-6000-351	OFFICE EQUIP & MAINT	V 90.86-
04/30/25	5118	INTERMEDIA	040125 EMAIL PROTECTION & ARCHI	9306255	01-6000-351	OFFICE EQUIP & MAINT	501.92
04/30/25	5119	ZIFT, LLC	040225 PROCESSING FEES	040225	06-7300-311	OFFICE EXPENSE	23.00
04/30/25	5119	ZIFT, LLC	040225 PROCESSING FEES	040225	07-7400-311	OFFICE EXPENSE	23.00
04/30/25	5120	ENVISION HEALTHCARE LLC	041125 HRA REIMBURSEMENTS	041125	01-6000-131	EMPLOYEE HEALTH INSURANCE	254.73
04/30/25	5121	BLUECROSS BLUESHIELD OF I	041625 HEALTH INSURANCE-MAY 202	041625	01-1350	PREPAIDS	18,078.69
04/30/25	5122	CROWNE PLAZA SPRINGFIELD	041125 C ALDIS-MCI SPRING SEMINA	43856347	01-6000-331	TRAVEL & TRAINING	285.00
04/30/25	5123	DoubleTree by Hilton	040325 C ALDIS-LOBBY DAY 2025	92871539	01-6000-331	TRAVEL & TRAINING	153.90
04/30/25	5124	FRONTIER	030625 ACCT#815-756-2558-090623-5	030625-POLI	01-6200-314	TELEPHONE	106.96
04/30/25	5125	PITNEY BOWES PURCHASE PO	041425 ACCT#8000-9090-0767-8282	041425	01-6000-313	POSTAGE	1.15
04/30/25	5125	PITNEY BOWES PURCHASE PO	041425 ACCT#8000-9090-0767-8282	041425	01-6300-351	OFFICE EXPENSE	1.15
04/30/25	5125	PITNEY BOWES PURCHASE PO	041425 ACCT#8000-9090-0767-8282	041425	01-6000-313	POSTAGE	126.93
04/30/25	5125	PITNEY BOWES PURCHASE PO	041425 ACCT#8000-9090-0767-8282	041425	01-6200-313	POSTAGE	8.08
04/30/25	5125	PITNEY BOWES PURCHASE PO	041425 ACCT#8000-9090-1767-8282	041425	07-7400-311	OFFICE EXPENSE	12.69
04/30/25	5126	WEX BANK	041525 FUEL PURCHASES	104126511	01-6200-371	GAS & PETROLEUM	1,635.00
04/30/25	5126	WEX BANK	041525 SERVICE/WASHES	104126511	01-6200-241	VEHICLE MAINTENANCE	100.00
04/30/25	5126	WEX BANK	041525 FUEL PURCHASES	104126511	01-6100-371	FUEL	325.98
04/30/25	5126	WEX BANK	041525 FUEL PURCHASES	104126511	01-6300-371	GASOLINE	181.51
04/30/25	5126	WEX BANK	041525 FUEL PURCHASES	104126511	06-7300-371	GAS & PETROLEUM	245.93
04/30/25	5126	WEX BANK	041525 FUEL PURCHASES	104126511	07-7400-371	GAS & PETROLEUM	573.86
04/30/25	5127	ENVISION HEALTHCARE LLC	042825 EMPLOYEE HRA REIMBURSE	042825	01-6000-131	EMPLOYEE HEALTH INSURANCE	577.57
04/30/25	5128	BACKBLAZE	042725 B2 CLOUD STORAGE	C2034EBF5	01-6000-351	OFFICE EQUIP & MAINT	1.04
04/30/25	5129	COUNTRY INN & SUITES	042725 JEFF LEMKE 4/27/25-5/2/25	973342401	06-7300-313	TRAINING	610.50
04/30/25	5130	MICROSOFT ONLINE	041125 ONLINE SERVICES	E0200VOSC	01-6000-321	DUES & SUBSCRIPTIONS	123.75
Total 04/25:							256,579.03
Grand Totals:							256,579.03

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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

ORDINANCE NO. 2025-XX

AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY SERVICE OCCUPATION TAX FOR THE TOWN OF CORTLAND, DEKALB COUNTY, IL

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/1-2-1, provides that the corporate authorities of each municipality may pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities, with such fines or penalties as may be deemed proper; and,

WHEREAS, the **Town of Cortland** is a non-home rule Illinois municipality pursuant to the Constitution of the State of Illinois of 1970, as amended; and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) provides that, beginning on January 1, 2026, all Illinois municipalities may impose a tax “upon all persons engaged in the business of selling groceries at retail in the municipality” (the “Municipal Grocery Tax”) (65 ILCS 5/8-11-24); and,

WHEREAS, the Municipal Grocery Retailers’ Occupation Tax may be imposed “at the rate of 1% of the gross receipts from these sales” (65 ILCS 5/8-11-24); and,

WHEREAS, any Municipal Grocery Retailers’ Occupation Tax shall be administered, collected and enforced by the Illinois Department of Revenue; and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) requires any municipality imposing a Municipal Grocery Retailers’ Occupation Tax under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) to also impose a Service Occupation Tax at the same rate, “upon all persons engaged, in the municipality, in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries” as “an incident to a sale of service” (the “Municipal Grocery Service Occupation Tax”) (65 ILCS 5/8-11-24); and,

WHEREAS, any Municipal Grocery Service Occupation Tax shall be administered, collected and enforced by the Illinois Department of Revenue; and,

WHEREAS, the **Board of Trustees of the Town** believe that it is appropriate, necessary and in the best interests of the **Town** and its residents, that the **Town** levy a Municipal Grocery Retailers’ Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24); and,

WHEREAS, the **Board of Trustees of the Town** believe that it is appropriate, necessary and in the best interests of the **Town** and its residents, that the **Town** levy a Municipal Grocery Service

Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24); and,

NOW, THEREFORE, be it ordained, by the Mayor and **Board of Trustees of the Town of Cortland** as follows:

Section 1. Incorporation of Recitals. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2. Municipal Grocery Retailers' Occupation Tax Imposed. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in this municipality at the rate of 1% of the gross receipts from such sales made in the course of such business while this Ordinance is in effect. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

Section 3. Municipal Grocery Service Occupation Tax. A tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries as an incident to a sale of service. The rate of this tax shall be the same rate identified in Section 2, above. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

Section 4. Illinois Department of Revenue to Administer Both Taxes. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 5. Clerk to file Ordinance with Illinois Department of Revenue. As required under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24), the Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before October 1, 2025.

Section 6. Effective Date. The taxes imposed by this Ordinance shall take effect on the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1st; or, (iii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

Section 7. Repeal of Conflicting Provisions. All ordinances, resolutions and policies or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

Section 8. Severability. If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the

invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

Section 9. Headings/Captions. The headings/captions identifying the various sections and subsections of this Ordinance are for reference only and do not define, modify, expand or limit any of the terms or provisions of the Ordinance.

Section 10. Publication. The Clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect after its passage and publication in accordance with 65 ILCS 5/1-2-4.

PASSED THIS _____ day of _____, 20_____.

AYES: _____
 NAYS: _____
 ABSTENTIONS: _____
 ABSENT: _____

APPROVED THIS _____ day of _____, 20_____.

Mayor Mark Pietrowski, Jr.

ATTEST:

 Clerk Cheryl Aldis



Public Works Department Monthly Report May 2025

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

STREETS, PROPERTIES, AND STORM SEWER

- Mowed all Town property and parks.
- Mowed ditches
- Mowed ponds
- Planted small trees from the Arbor Day Foundation/ComEd in various parks.
- Swept streets.
- Removed and repoured concrete sidewalk sections in Neucort Lakes.
- Removed 2 parkway trees that were damaged in storms.
- Chipped branches from residents who had storm damage.

TRAINING

- On road CDL training continued for 2 PW employees

EQUIPMENT/VEHICLE MAINTENANCE AND REPAIRS

- Squad 25 – Oil Change

WATER AND WASTEWATER

GENERAL

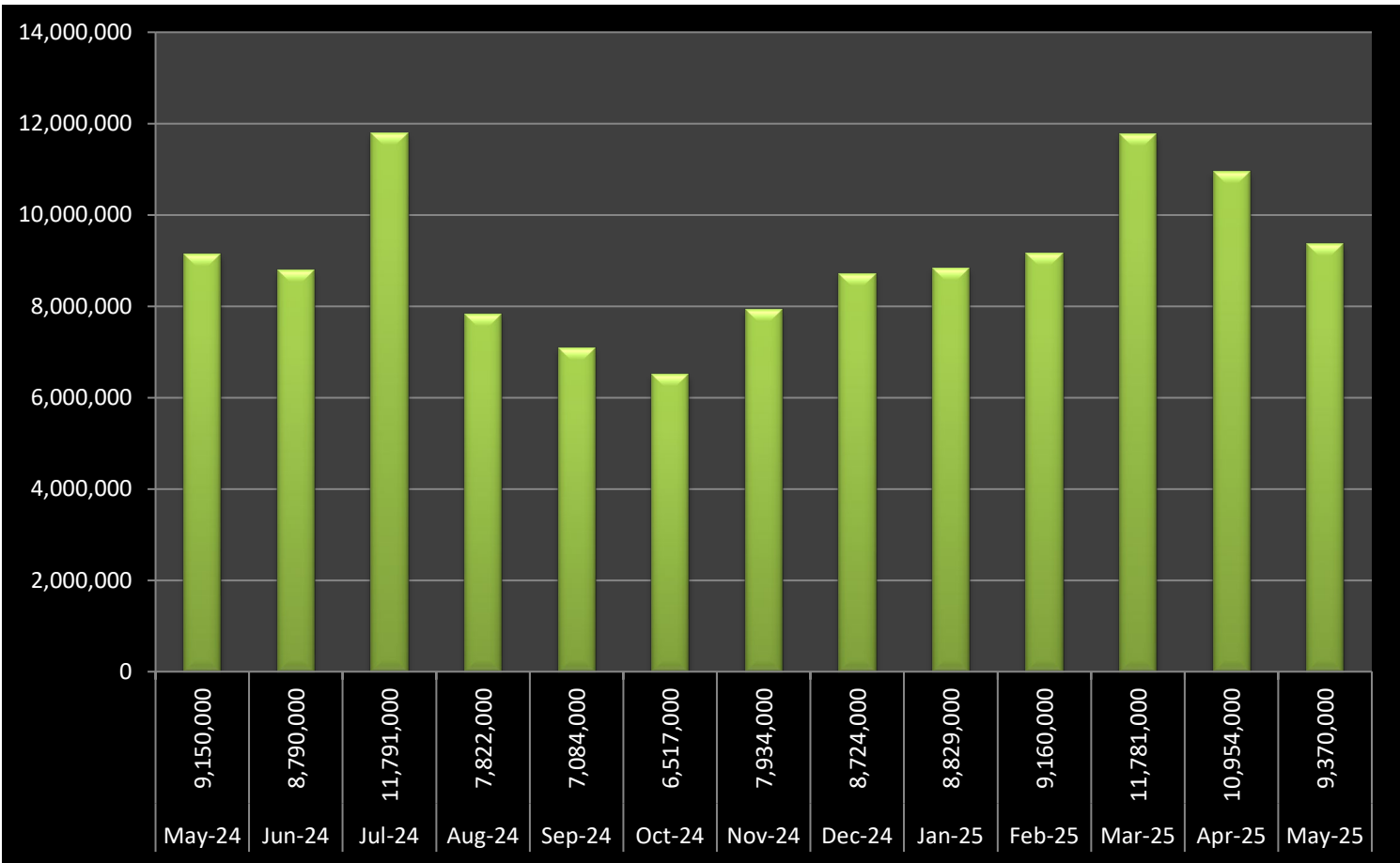
- Completed work orders for:

Shut-Off Service:	0
Turn On Service:	0
Final Read:	9
Courtesy Read:	1
Julie Locate Requests:	168
New Meters Installed:	1
Existing Meters Replaced with New Meters:	3
Other:	0
Final Inspections:	2
Total Work Orders:	18

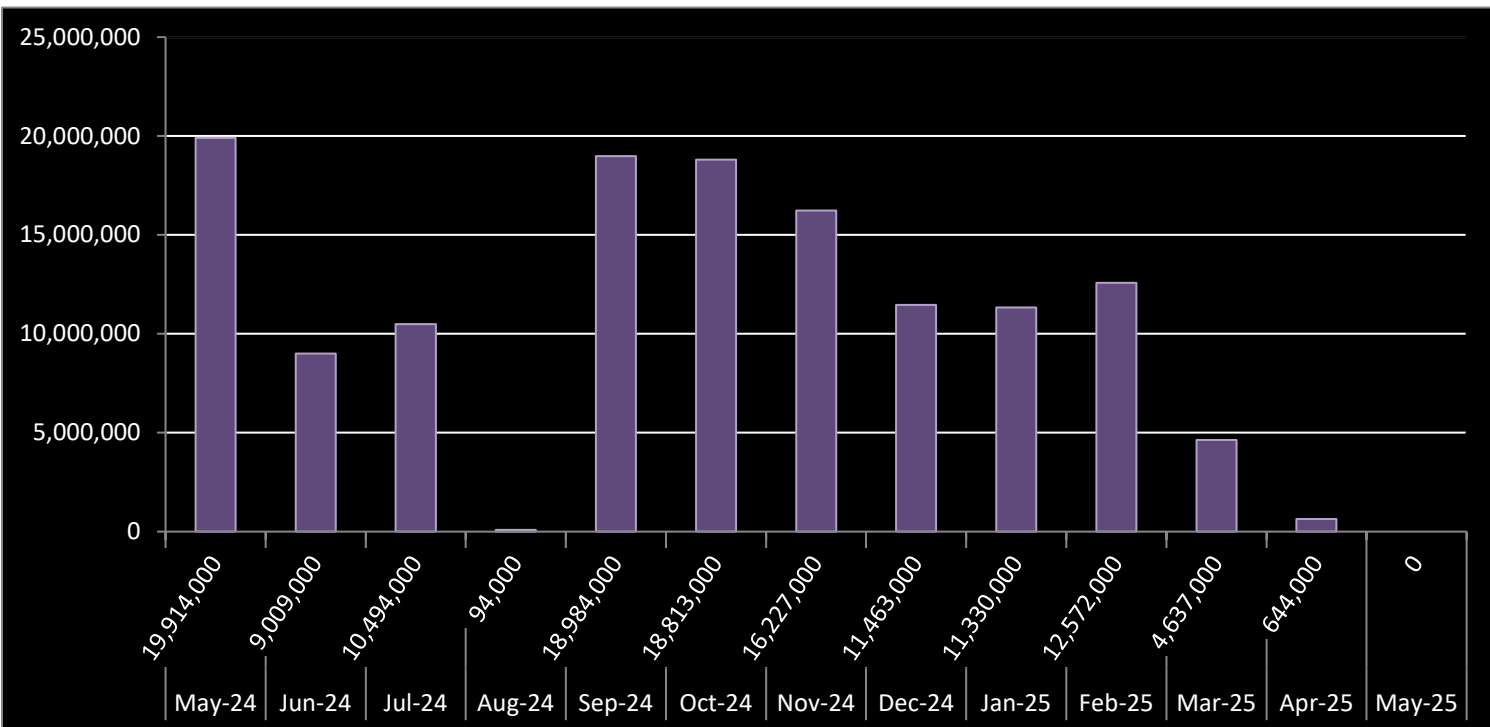
WASTEWATER

- Total raw wastewater flow into the plant (Influent) 9,370,000
- Total treated wastewater from the plant: (Effluent) 0
- Completed monthly wastewater sampling.
- Completed normal sewer main jetting.
- Continued to build/repair aerators at the STP.
- Continued to explore phosphate mitigation treatments.

INFLUENT

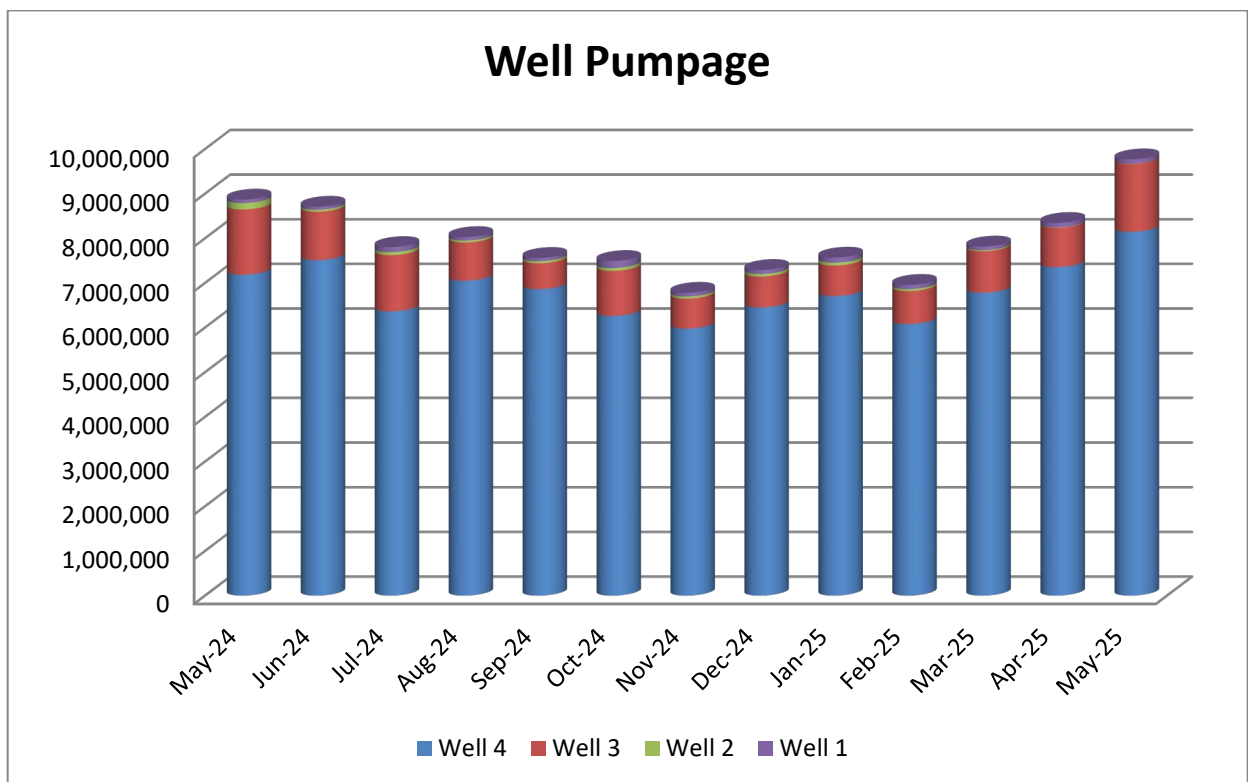


EFFLUENT



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.
- Repaired 2 b-boxes.
- Cleaned the CL2 injector at Well 3.



Well 1	99,900
Well 2	4,604
Well 3	1,521,000
Well 4	8,143,600

Total pumpage of treated water from wells for May: 9,769,104

peed study1

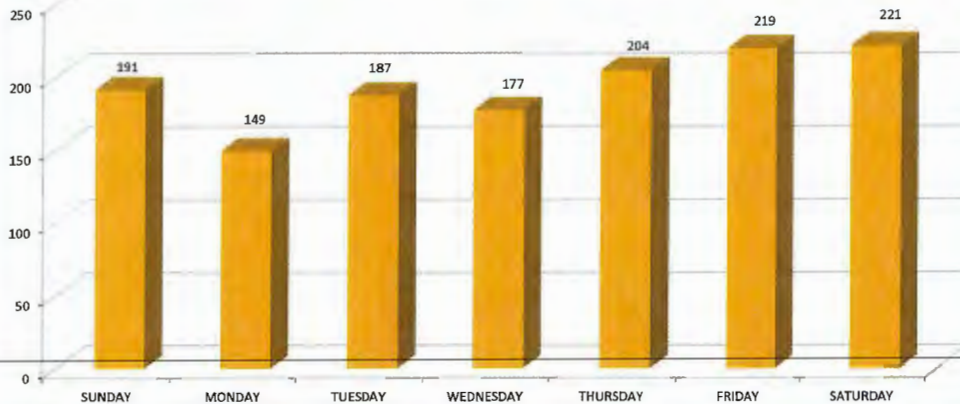
CORTLAND POLICE DEPARTMENT 2025

SUMMARY	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Group A Offenses (NIBRS)	8	4	10	10	13								45
Mental Health Calls (NIBRS)	4	5	1	1	2								13
Community Contacts	49	43	52	69	100								313
Drug Offenses	0	0	1	1	3								5
Alcohol Offenses	0	0	0	0	0								0
Juvenile Offenses	0	1	1	1	1								4
Municipal Code	9	0	0	3	19								31
Traffic Stops	46	45	113	83	70								357
Warnings	39	38	100	68	57								302
Tickets Issued	5	8	21	15	14								63
Accidents	3	4	2	1	6								16
Criminal Arrests	2	3	5	5	7								22
*Warrant Arrests (# also included in Criminal Arrests)	0	1	0	1	0								2
Calls For Service	124	96	100	123	162								605
CAD Events	1,060	1052	1258	1201	1348								5,919
Case Reports	39	40	45	40	78								242
Parking Tickets	0	0	0	1	1								2
Total	1,388	1,340	1,709	1,623	1,881	0	0	0	0	0	0	0	7,941

SPECIAL SERVICES FOR MAY 2025

ASSIST OTHER AGENCIES	11
ASSIST MOTORISTS	04
KEYS IN CAR	06
HOUSE/BUSINESS CHECK	137
EXTRA PATROL	384
FOOT PATROL	23
SCHOOL PATROL	14
STATIONARY PATROL	210
CONCENTRATED PATROL	45
COMMUNITY CONTACT	100

MAY



SQUAD CAR MILEAGE as of MAY 2025

VEHICLE	YEAR	MILES
Ford Explorer	2021	29453
Ford Taurus	2018	74,140
Ford Taurus	2019	43,927
Chevy Tahoe	2020	52,214
Ford Explorer	2025	4,094
Ford Explorer	2017	127221

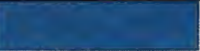
SQUAD CAR EXPENSES MAY 2025

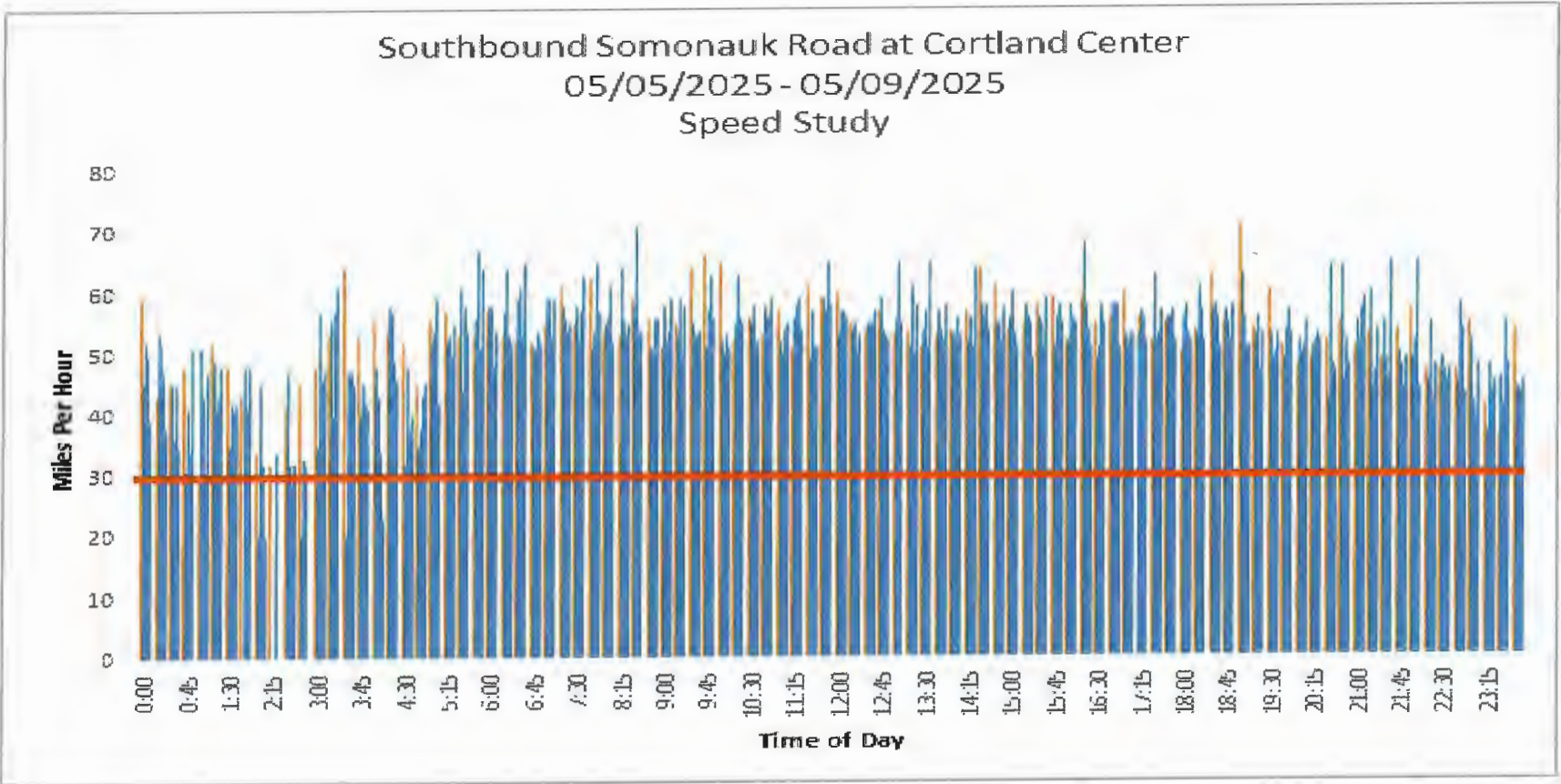
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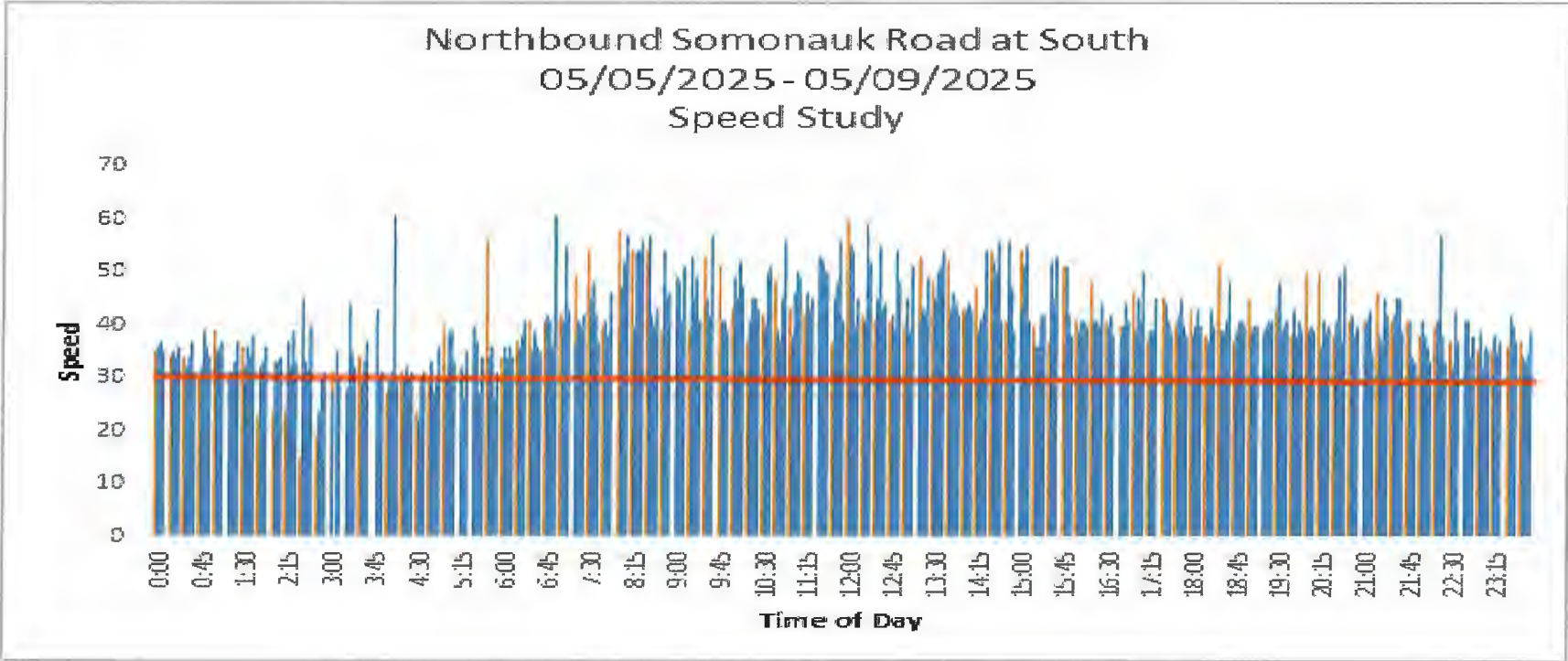
Exxon Mobil \$92.00

Thru 5/31/2025

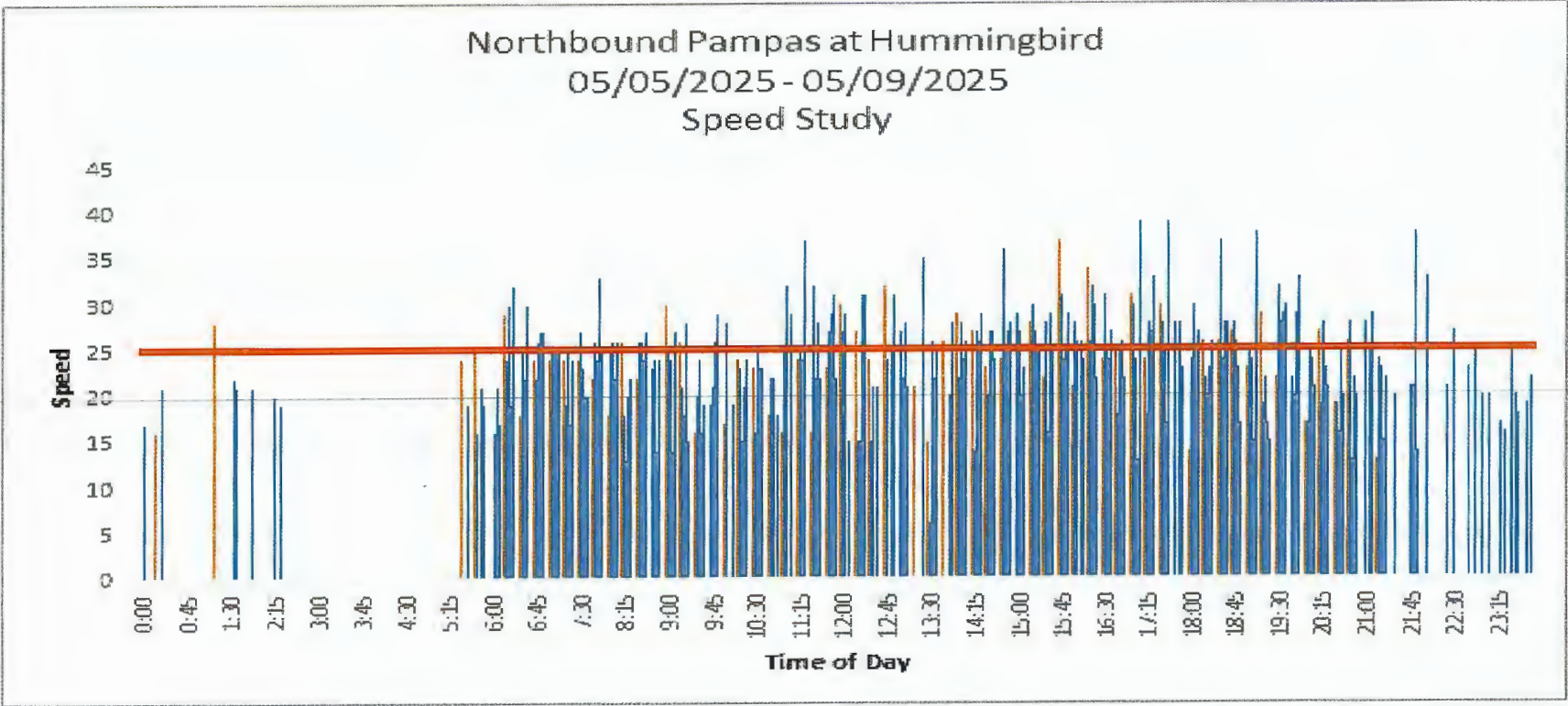
SUMMARY	CORYELL 9722	DARGIS 971	HARRIS 974	RYDER 976	HOPKINS 979	SAWYER 977	SCHAIBLE 978	VANWANKU M 972	TOTAL
Case Reports	21	2	89	25	19	45	31	8	240
Community Contact	4	1	82	35	120	66	4	2	314
Warnings	144	0	16	23	19	58	45	0	305
Tickets Issued	0	0	0	4	1	32	27	0	64
Accidents	2	0	4	5	0	4	1	0	16
Criminal Arrests	0	0	10	1	0	12	8	0	31
Total Calls	1122	11	823	495	919	1613	788	88	5859
Traffic Stops	144	1	15	22	26	80	67	0	355
Self Initiated	1058	5	726	415	833	1518	657	53	5265
Parking Tickets	1	0	0	0	0	0	0	0	1
Total	2496	20	1765	1025	1937	3428	1628	151	12450



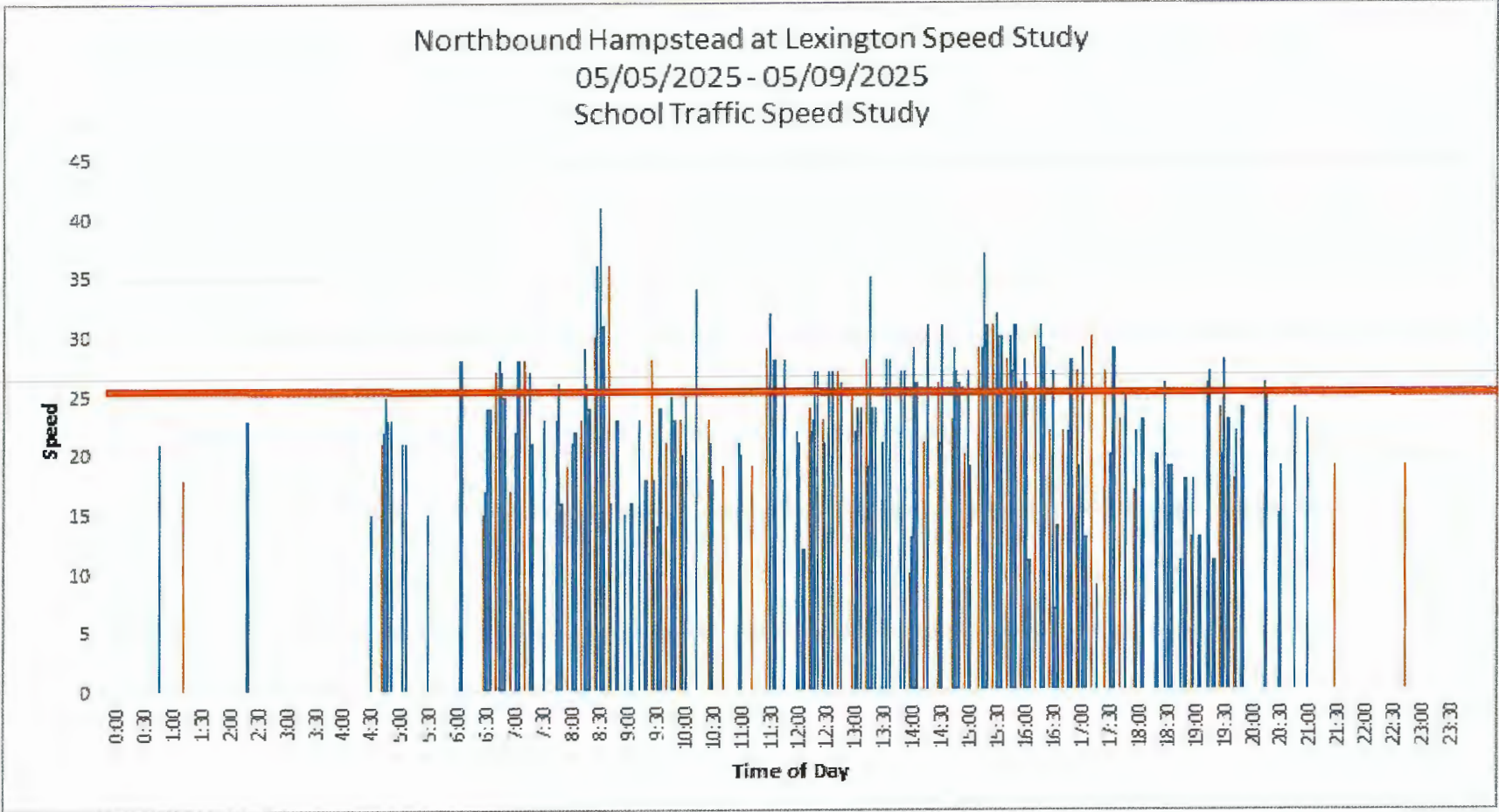




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Pampas humm



2025 MONTHLY PERMITS ISSUED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	Yearly Total
NEW CONSTRUCTION													
RESIDENTIAL			11	1	4								16
INDUSTRIAL / COMMERCIAL BLDG			1										1
SALT SHED													0
REMODELING/RENOVATION													
ELECTRICAL / ELEC SERVICE UPGRADE													0
PLUMBING		1		1	2								4
HVAC	1			1									2
REMODEL / REPAIR / ALTERATION		2			1								3
REPLACEMENT DOORS													0
REPLACEMENT WINDOWS	1	1	3	2	3								10
ROOF	2	1	12	6	7								28
SIDING	2				1								3
ADDITION													0
DEMOLITION													
GARAGE													0
HOUSE													0
INDUSTRIAL / COMMERCIAL BLDG													0
OTHER													0
MISCELLANEOUS													
FIRE ALARM SYSTEM													0
FIRE SPRINKLER SYSTEM					1								1
IRRIGATION SYSTEM ELECTRICAL													0
WATER SERVICE		1											1
SITE GRADING													0
ALL OTHER IMPROVEMENTS													
DECK	1	1			2								4
DRIVEWAY / DRIVEWAY EXT				1	5								6
FENCE	1		1	3	2								7
FIREPLACE													0
GARAGE													0
HANDRAILS					1								1
OUTDOOR FIREPLACE/ PATIO WALL													0
PERGOLA/GAZEBO													0
PARK SHELTER					1								1
PARKING LOT REPAVEMENT				1									1
POOL / HOT TUB				1									1
PORCH			1										1
RAMP													0
SHED				2	1								3
SIDEWALK													0
SIGN			1										1
SOLAR PANELS - RESIDENTIAL	3	1		5	2								11
SOLAR PANELS - COMMERCIAL													0
STAIRS & HANDRAILING													0
CONCRETE STEPS/STOOP													0
STORAGE BUILDING													0
UTILITY PERMIT	1												1
WHOLE HOUSE GENERATOR													0
TOTAL	12	8	30	24	33	0	0	0	0	0	0	0	107

Item 4.