



## Town of Cortland

### Board of Trustees Town Board Meeting

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

April 10, 2023 at 7:00 PM

#### AGENDA

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#### CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

#### APPROVAL OF AGENDA

#### PUBLIC WISHING TO SPEAK

#### PUBLIC HEARING - FY24 PROPOSED BUDGET

#### CONSENT AGENDA

1. Approve Town Board Minutes of February 27, March 13, 2023, and Approve Executive Session Minutes of March 13, 2023

#### NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

2. Review FY24 Proposed Budget with Possible Approval
3. Approve An Ordinance Authorizing the Sale of Surplus Property Owned by The Town of Cortland, DeKalb County, Illinois (*65 ILCS 5/11-76-4 for the sale of town owned surplus property including Cell Phones, Misc. Work Equipment, Misc. Fencing Materials, Shop Truck Toolboxes W/Crane, Tank, Tree Shear, Pallet Spinner, Axle, Sandblasting Material, Sandblaster, Bridgeport Milling Machine*)
4. Approve proposal of Administrative Computer Software Conversion Services Agreement from Civic Systems LLC for Casselle Clarity to Casselle Connect, not to exceed \$13,600. (*Accounting software upgrade from Clarity to Connect, for enhanced utility billing features and online bill pay compatibility*)
5. Approve Statement of Work (SOW) Agreement by and between Sikich LLP and the Town of Cortland for the FY23 Audit
6. Motion to waive formal bidding requirements in awarding of Vortex Aquatic Structures International contract for purchase of the Town's Splash Pad (*In accordance with 65 ILCS 5/8-9-1 must pass by 2/3 vote*)
7. A Resolution Authorizing the Mayor to Execute a Purchase Contract with Vortex Aquatic Structures International to Begin Implementation of The Town's Splash Pad (*This Resolution authorizes the mayor to execute an agreement with Vortex Aquatic Structures International to begin implementation of the town's splash pad.*)

#### COMMENTS

#### DEPARTMENT HEAD REPORTS

#### MAYOR'S REPORT

#### ADJOURNMENT



## Town of Cortland

### Board of Trustees Town Board Meeting

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

February 27, 2023, at 7:00 PM

### MINUTES

#### CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

Clerk Aldis called the regular meeting of the Board of Trustees to order at 7:00 p.m. The Pledge of Allegiance was recited. Deputy Clerk Kaity Siewierski called roll showing as present; Clerk Cherly Aldis, Trustees Charmaine Fioretto, Brad Stone, Doug Corson, Jim Walker, Randi Olson, and Mike Siewierski. Quorum was present. Also present were Public Works Director Joel Summerhill, Engineer and Zoning Administrator Brandy Williams, Police Officer Steve Schaible and Attorney Kevin Buick.

Trustee Corson moved that in accordance with town policy (*Ordinance No. 2007-11* and *Policy No. 2007-01*) and state statute to allow remote attendance via telephone of the mayor due to personal illness or disability, seconded by Trustee Stone. Unanimous voice vote carried the motion.

#### APPROVAL OF AGENDA

Trustee Siewierski moved to approve the agenda as presented, seconded by Trustee Walker. Unanimous voice vote carried the motion.

#### PUBLIC WISHING TO SPEAK

No public wishing to speak.

#### CONSENT AGENDA

1. Approve Town Board Minutes of January 9, January 23, and February 13, 2023; Accept Parks Advisory Committee Minutes of January 10, 2023; Accept Treasurer's Report of January 2023 and Approve Expenditures Report of January 2023.

Trustee Walker moved to approve Town Board Minutes of January 9, January 23, and February 13, 2023; Accept Parks Advisory Committee Minutes of January 10, 2023; Accept Treasurer's Report of January 2023 and Approve Expenditures Report of January 2023, seconded by Trustee Corson. Unanimous roll call vote carried the motion.

#### NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

2. Midwest Truckers Association-DOT/CDL Drug & Alcohol Testing Program & Policy (*Updating DOT/CDL Drug & Alcohol Program & Policy Forms. If approved, effective March 1, 2023*)

Trustee Walker moved to approve the Midwest Truckers Association-DOT/CDL Drug & Alcohol Testing Program & Policy (*Updating DOT/CDL Drug & Alcohol Program & Policy Forms. If approved, effective March 1, 2023*), seconded by Trustee Olson. This includes Page 7, the employer has determined NOT to conduct a second collection, Page 13 option ONE and Page 14 Option B. Unanimous roll call vote carried the motion.

**P2023-01**

3. Approve an Intergovernmental Agreement Between the Town of Cortland and the City of Genoa (*for the use of Genoa City Hall for Cortland Administrative Adjudication Hearings*)

[Clerks note - The Intergovernmental Agreement by virtue of "Exhibit A" to the resolution approves both documents upon passage.]

**A2023-04**

4. A Resolution Approving an Intergovernmental between the Town of Cortland and the City of Genoa (*for the use of Genoa City Hall for Cortland Administrative Adjudication Hearings*)

Approved:  
Attest:

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Trustee Corson moved to approve a Resolution Approving an Intergovernmental between the Town of Cortland and the City of Genoa (*for the use of Genoa City Hall for Cortland Administrative Adjudication Hearings*), seconded by Trustee Siewierski. This will give the Mayor the Authority to Sign the Intergovernmental Agreement between the Town of Cortland and the City of Genoa. Unanimous roll call vote carried the motion.

**Res. No. 2023-05**

## **PARKS ADVISORY COMMITTEE REPORT**

Next meeting is February 28, 2023. No report made.

## **COMMENTS**

Mayor Pietrowski has recieved positive feedback from community members regarding Public Works department picking up broken tree limbs and branches in result of the dramatic weather recently.

Trustee Stone commented that the DeKalb County Highway Department has let the public works department borrow their woodchipper.

## **DEPARTMENT HEAD REPORTS**

### **5. Police Department, Public Works, Engineer/ Zoning and Permits Reports**

Ms. Williams reported she is looking to repair North Ave but is looking on feedback from the board on how to proceed with funds and the type of repair. She also reported Public Works will be working on Conestoga, West, Prairie, and Pampas. No other reports made.

## **MAYOR'S REPORT**

Mayor Pietrowski reported that the Planning Commission Chair, Chad Bergeson, has resigned.

## **ADJOURNMENT**

Trustee Stone moved to adjourn, seconded by Trustee Olson. Unanimous voice vote carried the motion. Meeting adjourned at 7:31 p.m.

Respectfully Submitted,

Kaity Siewierski  
Deputy Clerk



## Town of Cortland

### Board of Trustees Town Board Meeting

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

March 13, 2023, 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 7:00 p.m. The Pledge of Allegiance was recited. Deputy Clerk Kaity Siewierski called roll showing as present; Mayor Mark Pietrowski, Trustees Charmaine Fioretto, Brad Stone, Doug Corson, Mike Siewierski and Randi Olson who was not present for roll call but arrived at 7:18 p.m. Shown as absent was Trustee Jim Walker. Quorum was present. Also present were Public Works Director Joel Summerhill, Engineer and Zoning Administrator Brandy Williams, Police Chief Lin Dargis, Clerk Cheryl Aldis and Attorney Kevin Buick.

#### APPROVAL OF AGENDA

Trustee Corson moved to approve the agenda as presented, seconded by Trustee Siewierski. Unanimous voice vote carried the motion.

#### PUBLIC WISHING TO SPEAK

No public wishing to speak.

#### NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

1. Motion to Confirm Mayor's Appointment of Robert Barnhart to the Planning Commission to fill an unexpired term to expire May 2024  
Trustee Corson moved to confirm the mayor's appointment of Robert Barnhart to the Planning Commission to fill an unexpired term to expire May 2024, seconded by Trustee Stone. Unanimous roll call vote carried the motion.
2. Motion to approve quote from Advanced Automation & Controls, Inc. for SCADA upgrade not to exceed \$9,200. *(SCADA is the control and data collection system that monitors the wells and lift stations. This would provide a new computer with windows 10 and update all other necessary software required for the SCADA system. Funds are available in Restricted Assets 13-4206 Chestnut Grove SCADA)*  
Trustee Corson moved to approve quote from Advanced Automation & Controls, Inc. for SCADA upgrade not to exceed \$9,200, seconded by Trustee Fioretto. Unanimous roll call vote carried the motion.
3. Approve a motion to enter an agreement between Vermeer-Illinois Inc. and the Town of Cortland for the rental of Vermeer Woodchipper. *(Monthly rental fee of \$7,500 to be used for the remainder of fiscal year FY23. All rental monies would be applied against the balance of the total cost to purchase. Funds to be taken from Rental Equipment 01-6100-245)*  
Trustee Stone moved to approve a motion to enter into an agreement between Vermeer-Illinois Inc. and the Town of Cortland for the rental of Vermeer Woodchipper, seconded by Trustee Siewierski. This is a used machine but will be considered for rent to own. Unanimous roll call vote carried the motion.  
**A2023-05**
4. Motion to Approve and Authorize Mayor and Engineer to submit a Community Project Funding Grant Application for FY2024 Agriculture, Rural Development, Food and Drug Administration, and Related Agencies, in the amount of \$4,400,000 for Partial Funding of the Renovation of a Municipal Complex Housing Town Hall and Public Safety Building Located at 50 West Maple Avenue.  
Trustee Corson moved to Approve and Authorize Mayor and Engineer to submit a Community Project Funding Grant Application for FY2024 Agriculture, Rural Development, Food and Drug Administration, and Related Agencies, in the amount of \$4,400,000 for Partial Funding of the

Renovation of a Municipal Complex Housing Town Hall and Public Safety Building Located at 50 West Maple Avenue, seconded by Trustee Fioretto. Unanimous roll call vote carried the motion.

## **PARKS ADVISORY COMMITTEE REPORT**

The Parks Advisory Committee met on Thursday February 28, 2023. Trustee Fioretto reported the committee has discussed implementing a few ideas within the town. She mentioned the idea of a pollinators garden either by Dragon Tail Pond or within the community gardens behind the water department. She also mentioned the committee discussed locations of bike racks throughout town. Trustee Fioretto asked if the splash pad, once completed, would be available for rental. Ms. Williams replied stating the splash pad is open to the public and cannot be rented out. No income can be made based on the grant guidelines. Trustee Fioretto also stated that Hetchlers Park would be better suited for the relocation of the skate park.

## **COMMENTS**

Trustee Corson commented that there have been complaints of speeding within NeuCort Subdivision. He asked Chief Dargis what could be done about the issue. Dargis commented that they are aware of the issue and that solar speed signs will be posted strategically throughout the town.

Chief Dargis gave an update on an incident at Cortland Estates. He stated the investigation is still ongoing.

Ms. Williams reported on the County Road Project bid opening. Cortland's Somonauk Road Project came in at \$422,000 which was below the Engineers estimate. She also reported that she met with a filmmaker along with police and public works. They will be creating a film in town mid May-June with a crew of twenty-five people.

No other comments were made.

## **MAYOR'S REPORT**

No report made.

**ADJOURN TO EXECUTIVE SESSION** – Exception to Open Meeting 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.*

Trustee Stone moved to adjourn to executive session exception to Open Meeting 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, seconded by Trustee Corson. Unanimous voice vote carried the motion. The Board of Trustees moved to Executive Session at 7:49 p.m.

## **RECONVENE OPEN SESSION**

Trustee Corson moved to reconvene open session, seconded by Trustee Stone. Unanimous voice vote carried the motion. Open session reconvened at 7:55.

## **POSSIBLE ACTION AFTER EXECUTIVE SESSION**

Trustee Corson moved to open the Executive session meeting minutes of September 26, 2022 & November 14, 2022, seconded by Trustee Olson. Unanimous voice vote carried the motion.

## **ADJOURNMENT**

Trustee Stone moved to adjourn, seconded by Trustee Fioretto. Unanimous voice vote carried the motion. Meeting adjourned at 7:56 p.m.

Respectfully submitted,

Kaity Siewierski  
Deputy Clerk

Approved:  
Attest:



# **FY 2024 DRAFT BUDGET**

**AS OF April 10, 2023**

**BUDGET SUMMARY BY GOVERNMENTAL FUNDS**

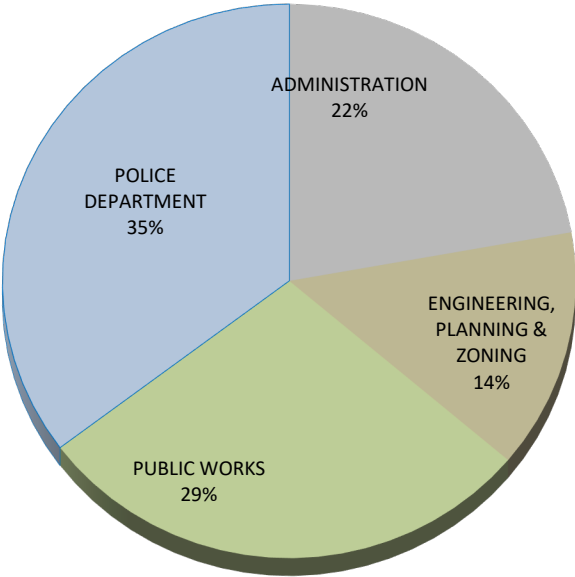
PROPOSED FY 2024 BUDGET

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

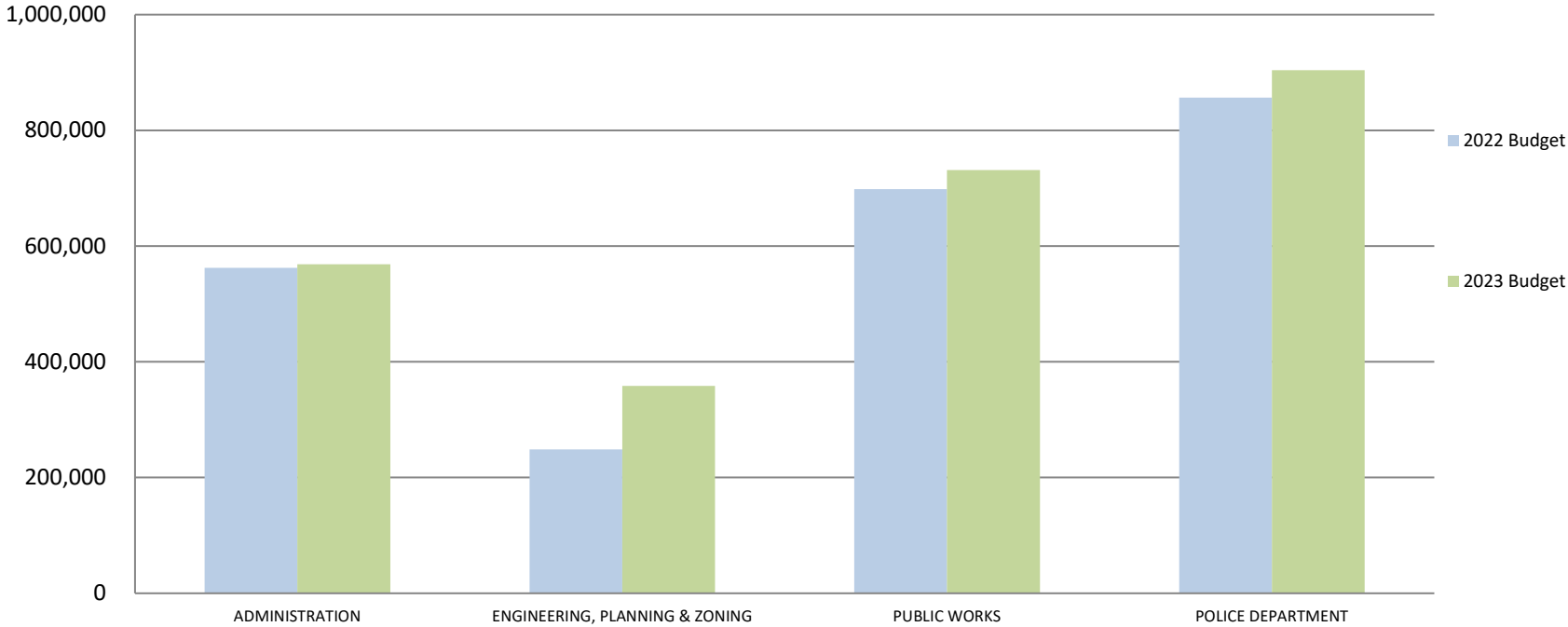
\*Funds not available for general use. Fund Balance is restricted by specific use purpose.

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

General Fund Budgeted Expenses by Dept.



Year over Year Budget Comparison



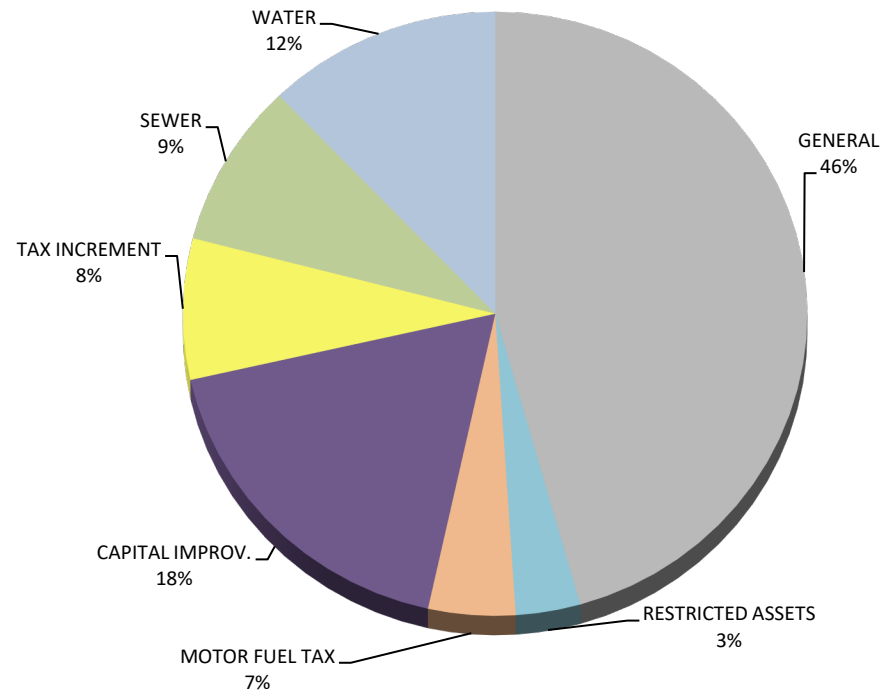


**GENERAL FUND SUMMARY****PROPOSED FY 2024 BUDGET**

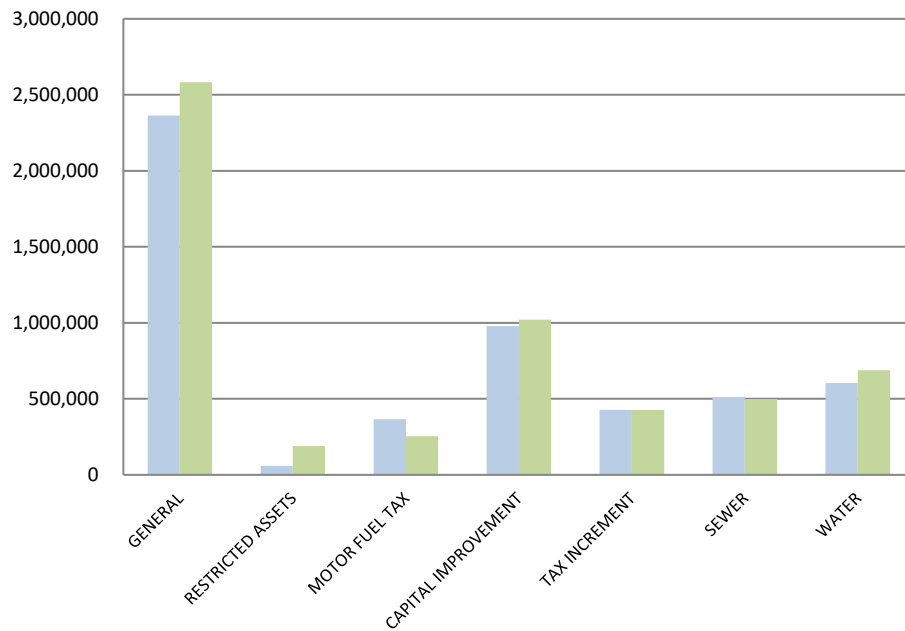
	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGET	FYE 2023 PROJECTED	FYE 2024 PROPOSED BUDGET
<b>REVENUES</b>					
TAXES	\$ 1,796,242	\$ 1,921,282	\$ 1,900,200	\$ 2,072,485	\$ 2,122,750
PERMITS	57,536	62,845	38,500	48,750	42,000
FINES/FEES	9,541	-	9,000	6,000	8,500
OTHER INCOME	187,270	307,175	459,761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

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

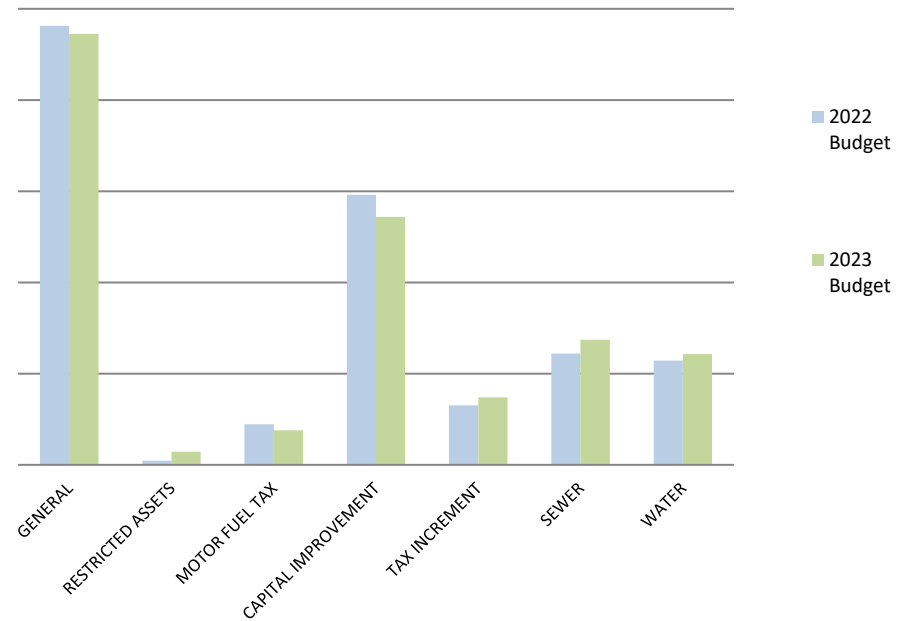
# Budgeted Expenses by Fund



## Expense Budget Comparison



## Revenue Budget Comparison



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

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

REVENUES

PROPOSED FY 2024 BUDGET

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

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

## ADMINISTRATION (LEGAL/POLICE DEPARTMENT)

## PROPOSED FY 2024 BUDGET

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

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**ENGINEERING/PLANNING/ZONING****PROPOSED FY 2024 BUDGET**

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

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

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>PERSONNEL SERVICES</b>						
01-6200-114	Salaries, Full-time	\$ 394,223	\$ 424,745	\$ 418,000	\$ 439,452	\$ 451,000
01-6200-115	Salaries, Part-time	45,045	15,680	25,000	18,616	20,000
01-6200-116	Overtime Wages, Full-time	2,004	6,122	5,000	7,500	8,000
01-6200-119	Hourly - Clerical	1,352	1,524	18,500	12,800	19,500
01-6200-131	Insurance	69,824	61,122	80,000	72,531	90,075
01-6200-133	Employer Paid Retirement (IMRF)	42,804	41,049	38,000	34,581	42,000
01-6200-151	Unemployment	-	-	-	-	-
01-6200-193	Employer Taxes	33,765	32,231	37,500	37,200	38,100
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 589,017</b>	<b>\$ 582,473</b>	<b>\$ 622,000</b>	<b>\$ 622,680</b>	<b>\$ 668,675</b>

**CONTRACTUAL SERVICES**

01-6200-211	Legal Services	\$ -	\$ 919	\$ 1,000	\$ 150	\$ 1,000
01-6200-212	Adjudication	-	-	5,000	1,000	5,000
01-6200-261	Dispatch	61,500	62,730	64,000	63,900	66,000
01-6200-314	Telephone and Data	20,227	15,098	21,500	13,609	15,500
01-6200-315	Copies and Printing	979	1,130	1,000	950	1,000
01-6200-316	Utilities	-	-	1,620	2,827	2,850
01-6200-321	Dues and Subscriptions	9,154	6,033	12,000	25,000	25,000
01-6200-331	Training	4,774	8,012	7,500	7,694	8,500
01-6200-511	Insurance Expense	29,339	33,742	22,500	26,368	25,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 125,973</b>	<b>\$ 127,664</b>	<b>\$ 136,120</b>	<b>\$ 141,498</b>	<b>\$ 150,350</b>

**COMMODITIES**

01-6200-198	Uniforms	\$ 3,245	\$ 4,622	\$ 5,000	\$ 3,700	\$ 4,000
01-6200-199	Uniform Allowance	1,995	5,707	7,500	3,430	7,500
01-6200-240	Equipment Purchases/Maintenance	9,133	8,473	14,500	8,569	14,500
01-6200-241	Public Works/Police Facility/Town Hall	9,232	17,260	15,000	12,800	12,500
13-8000-xxx	Water Utility Study	-	-	-	-	1,000
01-6200-242	Office Maintenance	55	33	500	500	500
01-6200-312	Office Supplies	771	568	1,000	1,000	-
01-6200-313	Postage	68	129	125	150	150
01-6200-317	Business Forms Expense	-	-	-	-	2,500
01-6200-351	Office Equipment Maintenance	3,864	2,576	6,000	2,550	4,000
01-6200-361	DUI Prevention Equipment	1,686	1,884	3,000	-	3,000
01-6200-371	Fuel	12,209	15,820	16,000	19,804	18,000
01-6200-421	Community Programs	733	933	1,000	570	1,000
01-6200-550	Technology Upgrades	32,276	3,149	5,000	-	5,000
01-6200-591	Miscellaneous Expense	2,546	1,887	3,000	1,800	3,000
<b>TOTAL COMMODITIES</b>		<b>\$ 77,813</b>	<b>\$ 63,041</b>	<b>\$ 77,625</b>	<b>\$ 54,873</b>	<b>\$ 76,650</b>

**CAPITAL OUTLAY**

01-6200-611	Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
01-6200-621	Debt Service - Interest	-	-	-	-	-
01-6200-812	Equip/Furn	-	1,489	21,000	21,000	8,300
01-6200-814	Vehicle	-	49,321	-	-	-
01-6200-821	Building Improvement	-	1,257	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 52,067</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 8,300</b>

<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<b>\$ 792,803</b>	<b>\$ 825,245</b>	<b>\$ 856,745</b>	<b>\$ 840,051</b>	<b>\$ 903,975</b>
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**POLICE DEPARTMENT****PROPOSED FY 2024 BUDGET**

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

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**PUBLIC WORKS****PROPOSED FY 2024 BUDGET**

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>PERSONNEL SERVICES</b>						
01-6100-118	Salaries	\$ 295,460	\$ 272,268	\$ 255,000	\$ 242,041	\$ 186,000
01-6100-118	Overtime Pay	-	-	6,000	-	8,000
01-6100-193	Employer Taxes	23,343	20,915	20,000	17,917	14,850
01-6100-133	Employer Paid Retirement	31,131	26,207	23,500	20,104	17,100
01-6100-131	Insurance	40,403	36,926	48,500	36,471	41,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 390,337</b>	<b>\$ 356,316</b>	<b>\$ 353,000</b>	<b>\$ 316,533</b>	<b>\$ 266,950</b>

**CONTRACTUAL SERVICES**

01-6100-197	Drug/Alcohol Programs	\$ 509	\$ 450	\$ 600	\$ 400	\$ 800
01-6100-218	Street Lights--Maintenance	3,761	2,004	1,000	9,200	5,000
01-6100-219	Street Lights--Electricity	31,843	34,613	36,500	28,508	36,500
01-6100-234	Contract Mowing (Parks)	17,010	15,390	-	-	-
01-6100-239	Nuisance Mowing	825	3,490	1,000	-	1,000
01-6100-245	Equipment Rental	8,805	12,570	13,000	800	20,000
01-6100-247	Scavenger Service	2,400	1,440	-	-	-
01-6100-314	Telephone and Data	6,572	5,443	6,000	5,025	6,000
01-6100-316	Utilities	8,257	11,808	7,900	11,900	8,125
01-6100-331	Training	-	375	2,000	1,100	2,000
01-6100-511	Insurance	35,343	36,305	31,500	34,200	31,500
01-6100-522	Fees/Permits	-	-	2,000	1,100	2,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 115,324</b>	<b>\$ 123,888</b>	<b>\$ 101,500</b>	<b>\$ 91,133</b>	<b>\$ 112,925</b>

**COMMODITIES**

01-6100-198	Uniforms	\$ 837	\$ 1,442	\$ 1,600	\$ 1,400	\$ 1,600
01-6100-220	Road Salt	24,677	25,571	30,000	31,700	30,000
01-6100-221	Public Works/Police Facility/Town Hall	1,349	2,275	2,000	2,200	5,000
01-6100-222	Railroad Crossing Maintenance	-	1,932	1,000	850	1,000
01-6100-224	Street Repair Materials	17,917	5,128	24,000	15,000	24,000
01-6100-225	Roadway Safety Paint	1,377	502	-	-	-
01-6100-226	Tools and Hardware	3,811	3,158	3,000	3,400	3,000
01-6100-227	Equipment Purchase	3,750	9,345	10,000	6,000	10,000
01-6100-232	Town Garage Maintenance	7,011	5,947	550	525	2,000
01-6100-235	Parks - Equipment Maintenance	1,213	8,168	10,000	4,100	12,000
01-6100-237	Parks - Grounds Maintenance	3,115	565	-	-	-
01-6100-241	Equipment Maintenance	20,444	22,284	15,000	40,000	25,000
01-6100-242	Town Hall Maintenance	4,014	7,120	6,000	6,500	6,000
01-6100-254	Catch Basin Repairs	2,694	-	-	-	-
01-6100-255	Storm Sewer Repairs	1,882	4,870	6,000	2,500	7,000
01-6100-258	Forestry	5,540	4,396	8,000	2,500	8,000
01-6100-312	Office Supplies	40	205	-	200	1,000
01-6100-351	Office Equipment & Maint	374	1,914	2,000	1,500	2,000
01-6100-371	Fuel	16,292	18,406	20,000	24,000	25,000
01-6100-525	Technology Upgrades	-	850	-	200	500
01-6100-592	Cemetery Expenses	-	-	-	-	2,000
01-6100-591	Miscellaneous	1,920	4,292	500	4,800	500
<b>TOTAL COMMODITIES</b>		<b>\$ 118,259</b>	<b>\$ 128,370</b>	<b>\$ 139,650</b>	<b>\$ 147,375</b>	<b>\$ 165,600</b>

## PUBLIC WORKS

## PROPOSED FY 2024 BUDGET

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

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

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

## PUBLIC WORKS FY24 CAPITAL IMPROVEMENT

### WATER DEPARTMENT

#### ADDITIONAL VEHICLE

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

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

#### WATER REPLACEMENTS

CONTINUOUS UPGRADE OF THE TOWN'S WATER METERS

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

#### WELL 4 VFD REPLACEMENT

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

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

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

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

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

## WASTEWATER DEPARTMENT

### REPAIR PUMP AT STP

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

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

### ADDITIONAL VEHICLE:

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

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

### UTILITY STUDY FOR TOWN'S FUTURE NEEDS

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

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

### PHOSPHORUS REMOVAL AT THE STP

EQUIPMENT UPGRADE AT THE STP FOR PHOSPHORUS REMOVAL

CAP OUTLAY: EQUIPMENT \$100,000

## STREETS AND PROPERTIES

### REPLACEMENT VEHICLE FOR E250 VAN

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

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

### VERMEER CHIPPER

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

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

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

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

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

CONTINUATION OF PED PATH

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

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

STREETLIGHTS ON ROBINSON AVE

RESPONDING TO COMPLAINTS ABOUT THE DARKNESS ON ROBINSON AVE.

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

McPHILIPS PARK SHADE STRUCTURE

CONSTRUCT A PAVILLION/SHADE STRUCTURE AT MCPHILIPS PARK.

MCPHILIPS PARK IMPROVEMENTS

RESTRICTED ASSESTS 13-3100      \$14,000

McPHILIPS PARK PARKING AREA

PROVIDE PARKING STALLS ALONG KLIEN STREET FOR MCPHILIPS PARK.

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

Restricted Assets:      \$305

DEFIBRILLATORS

INSTALLATION OF DEFIBRILLATORS AT TOWN HALL AND PUBLIC WORKS BUILDINGS

CAP OUTLAY: EQUIPMENT      \$5,000

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

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



**CAPITAL IMPROVEMENT FUND****PROPOSED FY 2024 BUDGET**

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

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

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

ACCOUNT NUMBER	DESCRIPTION	FYE 2021 ACTUAL	FYE 2022 ACTUAL	FYE 2023 BUDGETED	FYE 2023 PROJECTED	FYE 2024 PROPOSED
<b>REVENUES</b>						
06-4011	Service Fees	\$ 542,005	\$ 547,388	\$ 543,000	\$ 556,577	\$ 552,000
06-4010	Connection Fees	-	89,500	-	12,000	10,000
06-4021	Penalties	19,047	25,439	30,000	28,000	28,000
06-4041	Bad Check Charges	30	13	50	25	25
06-4051	Permits	42,000	70,000	25,000	57,500	35,000
06-4991	Miscellaneous Revenue	-	367	-	-	-
06-8011	Interest Income	23,444	1,595	1,000	56,000	50,000
06-8801	Lease Income	13,872	-	10,725	10,725	10,725
06-8300	Grant Revenue	4,737	5,028	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 645,135</b>	<b>\$ 739,330</b>	<b>\$ 609,775</b>	<b>\$ 720,827</b>	<b>\$ 685,750</b>

<b>PERSONNEL SERVICES</b>						
06-7300-118	Salaries	\$ 76,233	\$ 77,595	\$ 75,000	\$ 77,500	\$ 97,500
06-7300-193	Employer Taxes	6,015	5,967	5,700	6,000	7,200
06-7300-133	Employer Paid Retirement	6,359	7,473	6,800	6,900	8,650
06-7300-131	Insurance	12,121	9,909	12,200	10,000	18,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 100,728</b>	<b>\$ 100,944</b>	<b>\$ 99,700</b>	<b>\$ 100,400</b>	<b>\$ 131,350</b>

<b>CONTRACTUAL SERVICES</b>						
06-7300-211	Legal/Collection Expense	\$ -	\$ -	\$ 5,000	\$ 250	\$ 5,000
06-7300-131	Insurance	-	-	-	-	-
06-7300-217	Fines	-	135	-	-	-
06-7300-212	Engineering Expense	21,003	147	2,500	-	2,500
06-7300-213	Consulting Fees / Billing	16,000	17,604	16,000	14,714	16,000
06-7300-214	Audit	4,500	4,600	4,000	4,000	4,000
06-7300-221	Utilities	110,054	107,588	110,000	71,700	110,000
06-7300-312	Annual Permit Fees	10,500	10,500	11,000	10,500	11,000
06-7300-313	Training	-	325	2,000	1,350	2,000
06-7300-345	Wastewater Testing	13,099	11,417	17,500	17,500	17,500
06-7300-511	Insurance Expense	2,506	3,839	4,100	4,650	4,100
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 177,662</b>	<b>\$ 156,155</b>	<b>\$ 172,100</b>	<b>\$ 124,664</b>	<b>\$ 172,100</b>

<b>COMMODITIES</b>						
06-7300-311	Office Expense	\$ 6,785	\$ 5,660	\$ 6,500	\$ 6,600	\$ 6,500
06-7300-314	Telephone	3,221	3,039	5,000	3,210	5,000
06-7300-198	Uniforms	493	426	600	500	1,000
06-7300-371	Fuel	1,452	2,994	2,200	8,500	2,200
06-7300-218	Equipment	334	39	3,000	500	3,000
06-7300-241	Vehicle and Equipment Maint.	4,459	6,496	3,000	2,500	3,000
06-7300-243	System Maintenance	27,274	31,778	40,000	23,600	40,000
06-7300-531	Real Estate Taxes	3,580	1,213	-	-	-
06-7300-491	Grant Expense	3,769	-	3,500	-	-
06-7300-591	Miscellaneous Expense	37	2,223	500	200	500
<b>TOTAL COMMODITIES</b>		<b>\$ 51,404</b>	<b>\$ 53,868</b>	<b>\$ 64,300</b>	<b>\$ 45,610</b>	<b>\$ 61,200</b>

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

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

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**WATER SYSTEM****PROPOSED FY 2024 BUDGET**

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

**WATER SYSTEM****PROPOSED FY 2024 BUDGET**

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

## NOTES:

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

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## Proposed Restricted Assets Expenditures Included in 2024 Budget

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

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

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

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

## Parade & Festival Fund

### PROPOSED FY 2024 BUDGET

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

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



**TIF****PROPOSED FY 2024 BUDGET**

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

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

## LIBRARY

## PROPOSED FY 2024 BUDGET

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

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

TOWN OF CORTLAND  
ORDINANCE NO. 2023-XX

AN ORDINANCE AUTHORIZING THE SALE OF SURPLUS PERSONAL PROPERTY  
CELL PHONES, MISC WORK EQUIPMENT: AIR COMPRESSOR, DOUBLE PANE GLASS  
W/STORAGE RACK, MISC FENCING MATERIALS, SHOP TRUCK TOOLBOXES W/CRANE,  
TANK, TREE SHEAR, PALLET SPINNER, AXLE, SANDBLASTING MATERIAL,  
SANDBLASTER, BREDGEPORT MILLING MACHINE  
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; Cell Phones, Misc. Work Equipment: Air Compressor, Double Pane Glass W/Storage Rack, Misc. Fencing Materials, Shop Truck Toolboxes W/Crane, Tank, Tree Shear, Pallet Spinner, Axle, Sandblasting Material, Sandblaster, Bridgeport Milling Machine; 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 Cell Phones, Misc. Work Equipment: Air Compressor, Double Pane Glass W/Storage Rack, Misc. Fencing Materials, Shop Truck Toolboxes W/Crane, Tank, Tree Shear, Pallet Spinner, Axle, Sandblasting Material, Sandblaster, Bridgeport Milling Machine constitutes 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, 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 \_\_\_\_\_, 2023

AYES:

NAYS:

ABSENT:

ATTEST:

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

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

**Computer Software and  
Conversion Services Proposal**  
**Town of Cortland**  
**Prepared by Civic Systems, LLC**



**civicsystems**  
strong software, strong community

A SUBSIDIARY OF BAKER TILLY US, LLP

Civic Systems, LLC  
4807 Innovate Ln  
P.O. Box 7398  
Madison, WI 53707-7398  
Phone: 888.241.1517  
Fax: 608.249.1050  
[mlaesch@civicsystems.com](mailto:mlaesch@civicsystems.com)  
[www.civicsystems.com](http://www.civicsystems.com)

March 10, 2023

# Software Purchase Agreement

Civic Systems, LLC  
4807 Innovate Ln  
P.O. Box 7398  
Madison, WI 53707-7398

Town of Cortland  
59 S Somonauk Road  
Cortland, IL 60112

You agree to purchase the software and services detailed below and Civic Systems, LLC agrees to provide them. **Payment is due upon execution of the contract unless other payment terms are negotiated.** The information provided in this proposal is valid for 90 days.

## INVESTMENT SUMMARY

Connect License Fees (6 Concurrent Users)	\$ 45,300
<i>Less Connect Upgrade Discount (Honored 2020)</i>	<i>(31,710)</i>
Conversion/Setup	0
Training	0
<b>TOTAL INVESTMENT</b>	<b>\$ 13,590</b>

**SOFTWARE FOR LIFE:** Software for Life provides the assurance that the Town will never have to purchase another upgrade at any point in the future. As a result, the Town will always be on the latest version of the software.

\*Travel costs are not included.

## SIGNATURE AGREEMENT

The signatures below indicate each party's acceptance and understanding of the Computer Software and Services Contract, Attachment A – Caselle Software Distribution Agreement, and Attachment B – Civic Support Agreement.

### TOWN OF CORTLAND, IL

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

### CIVIC SYSTEMS, LLC

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

## Selected Modules Detailed Costs

### LICENSE FEES (6 CONCURRENT USERS)

Connect Upgrade Modules	License Fee	Conversion	Training Cost	Total Investment
<b>Based on 6 Concurrent User Licenses</b>	\$ 0	\$ 0	\$ NA	\$ 0
<b>Accounts Payable</b>	5,500	Included	NA	<b>5,500</b>
miExcel AP	Grandfathered	Included	NA	Grandfathered
<b>Building Permits</b>	8,000	Included	NA	<b>8,000</b>
<b>Cash Receipting</b>	4,500	Included	NA	<b>4,500</b>
CR Web Services	Grandfathered	Included	NA	Grandfathered
<b>General Ledger</b>	5,500	Included	NA	<b>5,500</b>
Activity Reporting	Included	Included	NA	<b>Included</b>
Bank Rec	Included	Included	NA	<b>Included</b>
Budgeting	Included	Included	NA	<b>Included</b>
miExcel GL	Grandfathered	Included	NA	Grandfathered
<b>miViewPoint</b>	FREE	Included	NA	<b>FREE</b>
<b>Payroll</b>	10,900	Included	NA	<b>10,900</b>
Direct Deposit	Included	Included	NA	<b>Included</b>
Electronic Submittals	Included	Included	NA	<b>Included</b>
miExcel PR	Grandfathered	Included	NA	Grandfathered
miPay Online (New) (Employee Portal)	Grandfathered	Included	NA	Grandfathered
miTime (Electronic Timesheets)	Grandfathered	Included	NA	Grandfathered
<b>Utility Billing</b>	10,900	Included	NA	<b>10,900</b>
Community Portal with Web Services	Grandfathered	Included	NA	Grandfathered
Electronic Read Interface	Included	Included	NA	<b>Included</b>
Service Orders	Included	Included	NA	<b>Included</b>
<b>Less: Connect Upgrade Discount</b>	<b>(31,710)</b>	<b>==</b>	<b>==</b>	<b>(31,710)</b>
<b>TOTALS COSTS</b>	<b><u>13,590</u></b>	<b>==</b>	<b>==</b>	<b><u>13,590</u></b>

## Optional Module Detailed Costs

**OPTIONAL MODULES** (THE BELOW MODULES ARE NOT INCLUDED IN THE PROPOSAL. IF YOU WOULD LIKE TO ADD ANY OF THEM, PLEASE LET ME KNOW.)

Selected Product Descriptions	License Fee 6 Concurrent	One-Time conversion/setup	Training and Onsite Assistance Cost/Days	Year one Total w/o Support	Annual Fees*
<b>Concurrent Users Above 6 (each)</b>	\$ 2,000	\$ 0	\$ 0	<b>\$ 2,000</b>	\$ 500
<b>miViewPoint Add Ons</b>					
miAP Workflow	4,500	1,200	600	<b>6,300</b>	900
miBudget	3,000	300	300	<b>3,600</b>	750
<b>Utility Billing Add Ons</b>					
Mobile SO	1,500	300	300	<b>2,100</b>	600
<b>Hosted (6 Cloud Named Users)</b>		1,500	--	<b>1,500</b>	6,720
Each Named User after 6	--	--	--	--	720

\*Above amounts do not include travel expenses



## HARDWARE REQUIREMENTS

### Network System Requirements – Caselle® Connect – Network

Important! Using servers or workstations that do NOT meet the specified network system requirements may result in unsatisfactory performance and response times. This document lists the minimum hardware and software requirements for installing Connect.

Network Server Operating System	Microsoft® Windows 2012, 2012 R2, 2016 Server (64-bit) or 2019 (64-bit)
Network Server Equipment	Intel® Xeon® Quad-Core Processor 3.0 Ghz or higher   Minimum 16 GB of available RAM   30 GB available disk space for Caselle Connect applications (180 MB) and data   Separate physical hard drive for SQL log file 8-15 K SAS HDD preferred   Color SVGA .28 Monitor   1 GB Ethernet Network Card   1 GB Ethernet Switch   DVDRW Drive <small>All hardware must be Microsoft® certified (request printed certification documents). Intel® Core™ i3, Intel® Celeron®, and AMD Sempron™, and Intel® Pentium processors are NOT recommended.</small>
Database Server Equipment and Operating System	<ul style="list-style-type: none"> <li>• Use the Recommended Network Server. For better performance, increase memory on network server or, use a separate Database Server (same specifications as the Network Server).</li> <li>• Networks with more than ten workstations may require faster processors and/or more memory than the recommended.</li> </ul>
Database Software	Microsoft® SQL Server 2012 (64-bit), 2014 (64-bit) or 2016 (64-bit), or 2019 (64-bit)
Network Server and Database Server Power Protection	True On-Line UPS, 600 Voltamps minimum with UPS Monitoring card, cable, and software.
Workstation Computer	Intel Core 2 Duo, i5, or i7 (3 GHz or higher)   8 GB of available RAM   30 GB available disk space for Caselle Connect applications (180 MB) and data   LCD Monitor <small>All hardware must be Microsoft® certified (request printed certification documents). Intel® Core™ i3, Intel® Celeron®, and AMD Sempron™, and Intel® Pentium processors are NOT recommended.</small>
Workstation Operating System	Windows 10™ Professional (64-bit).
Workstation Power Protection	UPS/Battery backup unit
Backup System	Network quality system to back up fileserver hard drive on one tape and provide tape read after write verification. Make sure the backup system supports backing up MSSQL Databases. Example: Backup Exec with SQL Agent.
Data File Transfer	DVDRW Drive
Printer	HP Laser Printer or Canon Copiers with PCL or Postscript Drivers
Receipt Printer	Ithaca 9000 and 1500 Series Printers   Star TSP100   Epson TM – U325, TM-U675, and Epson TM – H6000IV
Internet Access	DSL, ISDN, or T1  Explanation: Caselle® Applications require Internet access to download program updates. Using an Internet connection that is slower than 256 Kbps will take significantly longer to download data.
Email	Email that is compatible with Microsoft® Windows.
Network Installer	Microsoft® Certified
Web Services	IIS 7 (Windows Server 2008, 2012)
miViewPoint <small>Only needed if miViewPoint is being installed.</small>	IIS 7 or later   30 GB of available disk space for miViewPoint on the IIS and SQL Servers   Modern Web Browser on any PC using miViewPoint (IE11 or greater, up to date Chrome, or up to date Firefox) If miViewPoint is made internet available a modern mobile browser is required.

# Attachment A – Caselle Software License Agreement

**Caselle**  
**1656 S East Bay Blvd, Ste 100**  
**Provo, UT 84606**  
**CASELLE, INC.**  
**SOFTWARE LICENSE AGREEMENT**

Caselle Agrees to provide the software to you, subject to the following terms and conditions.

## 1. GRANT OF LICENSE

Caselle, Inc. and its Licensors agrees to grant, and You agree to accept a limited, non-transferable, non-exclusive license ("License") to use the computer programs, with the accompanying manuals, literature and other materials ("Software") as detailed under Items, subject to the terms and conditions of this Software License Agreement and subject to termination as provided herein. The term Software shall also include all revisions, updates, enhancements and new modules or add-ons to the existing Software as detailed under Items.

## 2. TITLE AND CONFIDENTIALITY

Title and full ownership rights to the Software licensed under this agreement, including, without limitation, all intellectual property rights therein and thereto, and any copies You make, remain with Caselle. It is agreed the Software is the proprietary, confidential, trade secret property of Caselle, whether or not any portions thereof are or may be copyrighted and You shall take all reasonable steps necessary to protect the confidential nature of the Software as You would take to protect Your own confidential and trade secret information. You further agree that You shall not make any disclosure of any or all such Software (including methods or concepts utilized therein) to anyone, except to employees, agents, or contractors working for You to whom such disclosure is necessary to the use for which rights are granted hereunder. You shall appropriately notify all employees, agents, and contractors to whom any such disclosure is made that such disclosure is made in confidence and shall be kept in confidence by them. Upon Caselle's request, such employees, agents, and contractors shall enter into an appropriate confidentiality agreement for secrecy and nonuse of such information which by its terms shall be enforceable by injunctive relief at the request of Caselle. If Caselle makes such a request, it shall provide You with the appropriate confidentiality agreements. The obligations imposed by this section upon You, Your employees, agents, and contractors, shall survive and continue after any termination of rights under this Agreement. It shall not be a breach of this agreement if you are required to disclose or make the Software available to a third party or to a court if the Software is required to be disclosed pursuant to a state's "open records" law, or is subpoenaed or otherwise ordered by an administrative agency or court of competent jurisdiction to be produced.

## 3. LICENSE

### **You may:**

- A. Use the Software on a single CPU or network ("System") for the appropriate number of users. The Software may be moved to and used on another System, but shall under no circumstances be used on more than one System at a time.
- B. Make System readable copies of the software media provided with the Software as required for backup protection. Such copies may only be used in support of Your use of the Software on the System and may not be used for any other purpose. Each of these copies must have a label placed on the media indicating the Software is a proprietary product of Caselle.

### **You may not:**

- A. Rent, lease, sublicense, assign, sell, loan or otherwise transfer this Software, in whole or in part, except as expressly permitted by this Agreement.
- B. Inspect, disassemble, decompile, reverse engineer or in any way attempt to determine the internal methods of the Software.
- C. Modify the Software or merge it into any other product without the express written consent of Caselle.
- D. Reproduce, prepare derivative works based upon, transmit or distribute the Software, or any part of it, in any form or by any means except as expressly permitted in this Agreement.
- E. Permanently transfer or assign the Software and the rights under this License to another party without the express written consent of Caselle.
- F. Use the Software to provide accounting services to multiple government agencies other than Your own.

Any attempt to do any of the above (A to F) shall void and terminate this Agreement.

## 4. TERM

This Software License Agreement is and shall be effective from the date of full execution and shall remain in force until terminated. You may terminate this Agreement at any time by notifying Caselle in writing and returning all copies and modifications of the Software within 30 days of such notification. Your License terminates automatically if you materially fail to comply with any terms or conditions of this Agreement and You must return all copies and modifications of the Software to Caselle or its agent within 30 days of receipt of written notification of such termination. For each day You retain the Software without a valid License You agree to pay Caselle \$100.

# Attachment A – Caselle Software License Agreement

## 5. WARRANTY

Caselle warrants that it has sufficient right and title to the Software to grant You this License. For one (1) year from the date of receipt of the Software ("Warranty Period"), Caselle also warrants the Software media to be free from defects in materials and workmanship under normal use, and Software operation will substantially conform to the specification published by Caselle. If an error or a defect in the Software or its media becomes apparent within the Warranty Period, You must promptly notify Caselle, in writing, describing the defect. Upon confirming the error or defect Caselle will, at its exclusive option, repair or replace the item or refund the price paid for the defective item. Caselle does not warrant that the functions contained in the Software will meet Your requirements or that the operation of the Software will be uninterrupted or error free. The entire risk as to the results and performance of the Software is assumed by You. The warranty does not cover Software modified by anyone other than Caselle and problems with, or caused by, computer hardware or non-Caselle software.

## 6. DISCLAIMERS AND LIMITATIONS OF REMEDIES

Except as specifically stated in this Agreement, the Software is Licensed "as is" without warranty of any kind, either express or implied, including, but not limited to implied warranties of merchantability and fitness for a particular purpose. In no event shall Caselle be liable for any indirect, special or consequential damages, including, but not limited to, loss of anticipated profits, revenue or savings, business interruption or loss of business information arising from the use of or inability to use the Software or breach of any expressed or implied warranty, even if Caselle or its agent has been advised of the possibility of such damages. These limitations shall apply notwithstanding the failure of an essential purpose of any limited remedy. Caselle's aggregate liability under this agreement for damage will not, in any event, whether based upon contract, negligence, strict liability in tort, warranty or any other basis, exceed the License fees paid by You for the Software.

## 7. ADDITIONAL SERVICES

Support, Training and Data Conversion for the Software will be provided directly by Caselle, or its authorized agent, and are subject to separate agreements.

## 8. GENERAL

- A. The Warranty and Limitation of Remedies gives You specific legal rights. You may also have other rights, which vary from state to state, in which case the greater right will apply.
- B. This Agreement shall be governed and construed in accordance with the laws of the State of Wisconsin and You hereby consent to the jurisdiction of State and Federal courts in Wisconsin. If any part of this Agreement violates applicable law, that part shall be deemed to be amended to the extent necessary to comply with the law.
- C. This Agreement constitutes the entire Agreement between Caselle and You and supersedes any prior Agreement or understanding, written or oral. Except as provided herein, this Agreement may not be amended or supplemented except in writing and properly executed by both parties.
- D. If any provision of this Agreement shall be adjudged by a court to be void or unenforceable, the same shall in no way affect any other provision of this Agreement or the validity or the enforceability of this Agreement.
- E. All rights and remedies provided herein are cumulative and are in addition to all other rights and remedies available at law or equity.
- F. In the event that either party successfully takes legal action to enforce any provision of this Agreement the unsuccessful party shall pay full costs and expenses of such action, including reasonable attorney's fees.
- G. Any notice required by this Agreement shall be deemed to have been properly given if sent by registered or certified mail.
- H. The waiver of any breach or default of this Agreement shall constitute a waiver only as to such particular breach or default and shall not constitute a waiver of any other breach or default. Failure to act by either party in exercising any right, power, or remedy under this Agreement, except as specifically provided herein, shall not operate as a waiver of any such right, power or remedy, and will not affect the validity of the whole or any part of this Agreement, or prejudice such party's right to take subsequent action.
- I. Neither party shall be held liable for delays in any of its performance resulting from acts of God, war, civil disturbance, court order, labor dispute or any other cause beyond its control.
- J. The relationship of the Parties shall be solely that of independent contractors. No partnership, joint venture, employment, agency or other relationship is formed, intended or to be inferred under this Agreement. Neither party to this Agreement shall attempt to bind the other, incur liabilities on behalf of the other, act as agent of the other, or authorize any representation contrary to the foregoing.
- K. This Agreement is binding upon and shall inure to the benefit of the parties, their successors and assigns. However, this Agreement is not assignable by you. This Agreement is personal to you and neither the Agreement, nor the rights or duties hereunder, may be voluntarily or involuntarily, directly or indirectly, assigned or otherwise transferred without the prior written consent of Caselle. Any unauthorized assignment or transfer shall constitute a breach hereof and shall be voidable by Caselle.

## CIVIC SUPPORT AGREEMENT

This Support Agreement is made by and between the TOWN OF CORTLAND (client), 59 S Somonauk Road, Cortland, IL 60112, and CIVIC SYSTEMS, LLC (Civic), 4807 Innovate Ln, Madison, Wisconsin 53707-7398.

### TERMS AND CONDITIONS

#### 1. DEFINITIONS

For purposes of this Civic Support Agreement, the subsequent capitalized terms will have the following meanings:

- A. "Client" – Will denote the TOWN OF CORTLAND, IL.
- B. "Civic" – Will denote Civic Systems, LLC.
- C. "Services" – Will denote services related to software training, onsite implementation assistance, and conversion services, as more specifically set forth in the "Conversion Services" attached hereto as Attachment "B".
- D. "Software" – Will denote end user computer programs and modules purchased by the Client from Civic, as more specifically set forth in the "Cost Detail" attached hereto as Attachment "A".
- E. "Product" – Will denote any goods or services produced by a third-party entity other than Civic.

#### 2. TERM

The initial term of this Support Agreement is for a period of 1 year(s) from the effective date. The effective date is defined as the date the first module is implemented and considered "live". Upon expiration of the initial term of the Support Agreement, it shall be deemed renewed with the same terms and conditions for further successive periods of one (1) year(s) unless either party has given the other party written notice not less than thirty (30) days prior to the expiration of the initial term or subsequent renewal term(s).

#### 3. CHARGES

Civic will invoice client on the effective date and semi-annually thereafter. Invoices are sent in December for Support services rendered in the subsequent six (6) months for January through June. Invoices are sent in June for Support services rendered in the subsequent six (6) months for July through December. All invoices are due within 30 days of the invoice date. Invoices not paid within 30 days are subject to 1.5% interest per month or an annual interest rate of 18% per year. Civic will cease any and all Support services for any invoice not paid within 90 days until payment is made in full. Civic has the right to increase support charges at each anniversary or the effective date. Written notice of such increases shall be given to client not less than thirty (30) days before the anniversary of the effective date.

#### 4. SERVICE HOURS

Civic will provide telephone and web support service five business days a week, from 8 AM to 5 PM Central Standard Time, excluding nationally recognized holidays. Annual support charges do not cover on-site support.

#### 5. SERVICE NOTIFICATION

Client shall notify Civic of support tickets, by contacting Civic support and identifying the issue and symptoms. Notification may be made to Civic via telephone, web, e-mail or fax, as outlined below and in any of the methods outlined in the **SOFTWARE SUPPORT** section below.

Telephone: 608 240 2600  
Toll-Free: 800 241 1517  
Fax: 608 249 1050  
E-mail: [support@civicsystems.com](mailto:support@civicsystems.com)  
Website: <http://www.civicsystems.com>

## 6. TERMINATION OF AGREEMENT

This Support Agreement may be terminated as outlined under the **TERM** section above. In addition, Civic or client shall terminate this agreement immediately upon written notice thereof to the other party, in the event the other party shall have breached a material provision of this Support Agreement, which breach shall not have been cured within a thirty (30) day period. If breach is not capable of being cured within such thirty (30) day period, this Support Agreement shall not be terminable so long as the party committing such breach shall have established to the reasonable satisfaction of the other party that it is using all diligent efforts to effect such cure.

This Support Agreement may be terminated by either party effective immediately and without notice, upon: (i) the dissolution, termination of existence, liquidation or insolvency of the other party, (ii) the appointment of a custodian or receiver for the other party, (iii) the institution by or against the other party of any proceeding under the United States Bankruptcy Code or any other foreign, federal or state bankruptcy, receivership, insolvency or other similar law affecting the rights of creditors generally, or (iv) the making by the other party of any assignment for the benefit of creditors.

## 7. ASSIGNMENTS

Civic shall not assign, transfer or pledge this Support Agreement and/or the services to be performed, whether in whole or in part, nor assign any monies due or to become due to it without the prior written consent of client. A consent to assign shall be subject to such conditions and provisions as client may deem necessary, accomplished by execution of a form signed by client, Civic, and the assignee.

## 8. PLACE OF USE

The Customer shall provide a suitable, clean location for the installation and operation of the Product, including adequate surge protection on the electrical supply source.

## 9. RISK OF LOSS

This Support Agreement does not cover service, maintenance or repair necessitated by loss or damage resulting from any cause beyond the control of Civic, including, but not limited to loss or damage due to fire, water, lightning, earthquake, riot, unauthorized service or modifications, theft, or any other cause originating outside the Product.

## 10. PERFORMANCE

Civic shall exercise its best efforts in performing services covered under this Support Agreement, but shall not be liable for damages, direct or otherwise, for failure to perform services at a location deemed hazardous to health or safety or arising out of delays or failure in furnishing parts or services caused by Acts of God, Acts of Government, labor disputes or difficulties, failure of transportation or other causes beyond its control, or for any consequential damage whatsoever.

## 11. LIABILITY

Civic is only obligated to provide software support services for the most currently released version of the Software, and the immediately preceding version. Civic shall not be responsible, nor incur liability of any kind, nature or description to client, its agents or employees or any other firm or corporation, whether direct or consequential, in event of failure or fault in condition or operation of the Product or for errors of omission in the transmission or display of information arising from the actual or alleged use of operation of the Product.

## 11. Warranty

- A. Each party represents and warrants to the other that it has full power and authority to enter into and perform this Agreement and the person signing this Agreement on behalf of each party hereto has been properly authorized and empowered to enter into this Agreement.
- B. Client warrants that it has the legal right and authority, and will continue to have the legal right and authority during the term of this Agreement, to operate, configure, provide, place, install, upgrade, add, maintain and repair (and authorize Civic to do any of the foregoing to the extent the same are included in the Services) the hardware, software and data that comprises any of client's information technology system upon which or related to which Civic provides Services under this Agreement.
- C. Civic represents and warrants that materials produced or used under this contract, including but not limited to software hardware, documentation, and/or any other item, do not and will not infringe upon any intellectual property rights of another, including without limitation patents, copyrights, trade secrets, trade names, and service marks and names.
- D. If a third party claim that the Software infringes upon any intellectual property rights of another which causes client's reasonable use of the software or other material supplied under this contract to be seriously endangered or disrupted, Civic shall promptly, without additional charge to client either procure for client the right to continue using the software or other material, or replace or modify that software or material so that it becomes non-infringing, provided that such replacement or modified software or material has the same functional characteristics as the infringing software or material. If none of the foregoing alternatives are possible even after Civic's best efforts, client shall have the right at its election, to terminate the license to the infringing software and Civic shall promptly refund to client all fees, costs, and charges paid by client to Civic for that software or material and any other software or material reasonably rendered ineffective as the result of said infringement.
- E. Civic warrants that any Services that it provides to client under this Agreement will be performed in accordance with generally accepted industry standards of care and competence. Client's sole and exclusive remedy for a breach of Civic's warranty will be for Civic, in its sole discretion, to either: (i) use its reasonable commercial efforts to re-perform or correct the Services, or (ii) refund the fee client paid for the Services that are in breach of Civic's warranty. Client must make a claim for breach of warranty in writing within thirty (30) days of the date that the Services that do not comply with Civic's warranty are performed. This warranty is voided in the event that client makes alterations to the Services provided by Civic or to the environment in which Services are used (including the physical, network and systems environments). If client does not notify Civic of a breach of Civic's warranty during that 30-day period, client will be deemed to have irrevocably accepted the Services.
- F. Civic does not warrant any third-party product (each, a "Product"). All Products are provided to client by Civic "AS IS." Civic will, to the extent it is allowed to by its vendors, pass through any warranties and indemnifications provided by the manufacturer of the Product. Client acknowledges that no employee of Civic or any other party is authorized to make any representation or warranty on behalf of Civic that is not in this Agreement.

## 12. LIMITATION ON LIABILITY

In no event will Civic's liability exceed the license fees, services, and support fees paid to date by the Customer to Civic. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. In no event shall either party be liable for ANY lost profits, LOST Business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages arising out of or related to this Agreement.

Customer will indemnify Civic, its parent company (Baker Tilly) and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the Services of this Agreement.

In the event Civic is requested by the Customer; or required by government regulation, subpoena, or other legal process to produce its engagement working papers or its personnel as witnesses with respect to its Services rendered for the Customer, so long as Civic is not a party to the proceeding in which the information is sought, Customer will reimburse Civic for its professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

Civic will indemnify Customer against any damage or expense relating to bodily injury or death of any person or tangible damage to real and/or personal property incurred while Civic is performing the Services to the extent such damage is caused solely by the negligent acts or willful misconduct of Civic's personnel or agents in performing the Services.

Customer accepts and acknowledges that any legal proceedings arising from or in connection with the services provided under this Agreement must be commenced within twelve (12) months after the performance of the Services for which the action is brought, without consideration as to the time of discovery of any claim.

## 13. DEFAULT

In the event of payment default by client, Civic shall be entitled to collect interest and collection costs, including court costs and reasonable attorney fees. In the event of default by the Customer in any term or condition herein, Civic may, at its option, refuse service or terminate its obligations under this Agreement.

## 14. FORCE MAJEURE

In the event that either party is prevented from performing, or is unable to perform, any of its obligations under this Agreement due to any act of God, fire, casualty, flood, war, strike, lock out, failure of public utilities, injunction or any act, exercise, assertion or requirement of any governmental authority, epidemic, destruction of production facilities, insurrection, inability to obtain labor, materials, equipment, transportation or energy sufficient to meet needs, or any other cause beyond the reasonable control of the party invoking this provision ("Force Majeure Event"), and if such party shall have used reasonable efforts to avoid such occurrence and minimize its duration and has given prompt written notice to the other party, then the affected party's failure to perform shall be excused and the period of performance shall be deemed extended to reflect such delay as agreed upon by the parties.



## 15. NOTIFICATION

All notices or communications required or permitted as a part of the Agreement shall be in writing (unless another verifiable medium is expressly authorized) and shall be deemed delivered when:

- A. Actually received, or
- B. Upon receipt by sender of a certified mail, return receipt signed by an employee or agent of the party, or
- C. If not actually received, ten (10) days after deposit with the United States Postal Service authorized mail center with proper postage (certified mail, return receipt requested) affixed and addressed to the respective other party at the address set forth below or
- D. Upon delivery by client of the notice to an authorized Civic representative while at client site.

The addresses of the parties to this Agreement are as follows:

Civic Systems, LLC  
4807 Innovate Ln  
P.O. Box 7398  
Madison, WI 53707-7398

Town of Cortland  
59 S Somonauk Road  
Cortland, IL 60112

## 16. WAIVER

This instrument contains the entire Agreement for support of the parties. It cannot be changed, altered or modified orally. All changes or modifications must be in writing by the parties hereto.

## 17. SOFTWARE SUPPORT

The customer will supply the conditions and data which caused the malfunction and help reproduce the failure. The following services are part of the Support Agreement:

- A. Telephone and Internet Support – Unlimited and reasonable telephone technical support is provided during the hours specified in the **Service Hours** section above. In addition, client has the ability to log support issues and search a knowledge base utilizing Civic's customer support portal over the internet twenty-four (24) hours a day, seven (7) days a week. Technical support history, including issue and resolution, shall be available to client via the customer support portal over the internet for a period of three (3) years. Civic shall, on occasion, employ software tools that utilize the internet to troubleshoot technical support issues.
- B. Bug fixes and Updates – Civic shall provide client with all bug fixes and updates within twenty (20) days of receiving bug fixes and updates upon satisfactory software testing by Civic. Documentation communicating bug fixes, updates, and changes to the database schema shall be sent to client.
- C. Software Upgrades – Civic shall provide client with upgrades to the current platform when available. Civic shall provide client with all upgrades within thirty (30) days of satisfactory software testing by Civic. All relevant documentation communicating enhancements, changes to user manuals, changes to the database schema, etc. shall be sent to client.
- D. Trained Employees – Support will be provided to any employee that has completed formal training with Civic. Client shall notify Civic of any new employees requiring software support. New employees must schedule formal training with Civic at the current daily rate before support services are provided under the Support Agreement. If software support is required before training takes place, Civic will provide support as long as training has been scheduled with Civic

## 18. MISCELLANEOUS

This Support Agreement covers those services rendered for pre and post "go-live".



**STATEMENT OF WORK  
No. 185124-2023-AUD**

Item 5.

This Statement of Work (this "SOW") dated February 10, 2023 is entered into by and between Sikich LLP ("Sikich", "we", "us", or "our") and Town of Cortland ("Client", "you", or "your") pursuant to the Master CPA Professional Services Agreement dated December 1, 2021 between Sikich and the Client (the "Agreement"), all terms of which are hereby incorporated herein by reference.

NOW, THEREFORE, for and in consideration of the foregoing premises, and the agreements of the parties set forth below, Sikich and Client agree as follows:

**AUDIT SCOPE AND OBJECTIVES**

The Services to be provided under this SOW will include an audit of the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information and the related disclosures, which collectively comprise the basic financial statements of the Client as of and for the year ended April 30, 2023 (the "financial statements").

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the Client's 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. As part of our Services, we will apply certain limited procedures to the Client's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual, for the General Fund and any major special revenue funds
- Schedule of Employer Contributions for the Illinois Municipal Retirement Fund
- Schedule of the Town's Proportionate Share of the Net Pension Liability for the Illinois Municipal Retirement Fund
- Notes to Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the Client's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- Combining and Individual Fund Financial Statements and Schedules
- Consolidated Year End Financial Report

In connection with our audit of the basic financial statements, we will read the following 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.

- Supplemental Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the paragraph above when considered in relation to the financial statements as a whole. 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, and Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the Client. Because the determination of waste and abuse is subjective, Government Auditing Standards do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will request written representations from your attorneys as part of the provision of Services, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

## AUDIT PROCEDURES - INTERNAL CONTROL

We will obtain an understanding of Client and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, and Government Auditing Standards.

## AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Client's compliance with provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

## EXAMINATION OF MANAGEMENT'S ASSERTION OF COMPLIANCE

We will also examine management's assertion that the Client complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) (the "ITIRAA") during the year ended April 30, 2023. The objectives of our examination are to (1) obtain reasonable assurance about whether management's assertion is free from material misstatement based on the ITIRAA. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination, or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this Agreement.

Because of inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

Our report will be intended solely for the information and use of the governing board and management of the government, the Illinois State Comptroller's Office and the joint review board and is not intended to be and should not be used by anyone other than these specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether management's assertion of compliance is free from material misstatement, based on the ITIRAA. Our Services will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors; known and suspected fraud; internal control deficiencies or noncompliance with laws or regulations that may exist.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information.

Management of the Client is responsible for its assertion and for its compliance with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter (2) additional information that we may request for the purpose of the examination, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the examination engagement, you agree to provide us with certain written representations in the form of a representation letter which can be included with the representations made in relation to the audit of the financial statements.

## NONATTEST SERVICES

Nonattest Services expected to be performed during our audit of the Financial Statements as of and for the year ended April 30, 2023 and other deliverables are as follows:

- Assistance in preparing the financial statements based on information provided by you

These and other nonattest services provided do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

We will perform the nonattest services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to the nonattest services listed above, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the nonattest services we provide. You will be required to acknowledge in the management representation letter the nonattest services provided and that you have evaluated the adequacy of our nonattest services and have reviewed and approved the results of those services prior to their completion and have accepted responsibility for them. Further, you agree to oversee the nonattest services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; to evaluate the adequacy and results of those services; and accept responsibility for them.

## RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain representation from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and Government Auditing Standards.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Client involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Client received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Client complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this Agreement. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

## REPORTING

We will issue a written report upon completion of our audit of the financial statements. Our report will be addressed to the Board of Trustees of Client. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the Agreement.



We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Client is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

## ENGAGEMENT ADMINISTRATION, FEES AND OTHER

The assistance to be supplied by Client personnel is described in the workpaper request lists for preliminary (interim) and final fieldwork, which outline the specific schedules and information we are requesting for this Agreement. The workpaper request lists will be discussed with and coordinated with Cheryl Aldis, Town Clerk. The timely and accurate completion of this work is an essential condition to our completion of the audit, financial statement preparation, and issuance of our audit report. This SOW assumes all records, documentation, and information we requested in connection with our audit and financial statement preparation assistance services (and outlined in the workpaper request lists) are complete and available at the beginning of the respective phases of the provision of Services. It also assumes key personnel are available to us for the duration of the audit and preparation of the financial statements. We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We are committed to the timely completion of the audit, performance of nonattest services as described above, and delivery of final reports for the fee set forth in this SOW. Factors potentially impacting the fee and thereby warranting an adjustment to the fee or issuance of a modification to this SOW include, but are not limited to:

1. Failure to provide schedules and information outlined in the workpaper request lists by our mutually agreed upon dates or such schedules and information being incomplete or inaccurate.
2. Requests by you for Sikich to complete schedules or obtain information previously mutually agreed to be completed by or provided by you.
3. Rescheduling preliminary (interim) or final fieldwork within thirty (30) days of the mutually agreed-upon timing of the engagement. Should Sikich be unable to redeploy members of the engagement team within this thirty (30) day period, we reserve the right to bill for time these individuals are not able to be reassigned to other client engagements.
4. Requests by you for Sikich to perform nonattest services in addition to those identified and described in the "Nonattest Services" section above.
5. Other time deemed outside the scope of services of the engagement as set forth in this SOW.

Final reports will be issued upon your approval of the preliminary drafts. Our engagement ends on delivery of our final report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service. Brian LeFevre is the engagement Partner and is responsible for supervising the provision of Services and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately March 1, 2023.

We will provide copies of our reports to you; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Sikich and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the granting agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of our personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will not exceed \$18,900 for the Town and \$1,460 for the TIF compliance examination which includes out-of-pocket costs such as report reproduction, postage, etc. Services will be invoiced to you from time-to-time as work progresses. In accordance with Illinois Compiled Statutes, payments for all Services are due within sixty days of receipt of an invoice. Invoices not paid within sixty days are subject to finance charges of 1% per month (12% annually).

Invoices for fixed fee services will be rendered as work progresses and are payable upon receipt.

In accordance with professional standards, any discussions during the period of the audit engagement between Client and a member of the Sikich audit engagement team regarding potential employment or association with Client creates an impairment of independence for the Sikich employee and possibly the firm. Such a situation could require us to temporarily or permanently remove that person from your audit engagement or to perform additional procedures or re-perform procedures, which would increase our fees. Should we not become aware of the impairment until after the conclusion of the provision of Services, our independence would be deemed to have been impaired. Please inform appropriate Client personnel to refrain from any such discussions with any Sikich staff while the audit Services are ongoing and notify Brian LeFevre immediately if Client becomes aware that any such discussions may have occurred.

You may request that we perform additional services not contemplated by this Agreement. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate Statement of Work or Change Order covering the additional services. In the absence of any other written communication from us documenting such additional services our services will continue to be governed by the terms of this SOW.

You acknowledge and agree that in connection with the performance of the Services, Sikich may utilize the services of Sikich subsidiaries, affiliates, divisions and/or third parties located outside of the United States ("Offshore Resources") to provide the Services. Offshore resources may have access to confidential information from offshore locations. Sikich represents to Client that with respect to each Offshore Resource utilized in providing Services to you, Sikich has technical, legal and/or other safeguards, measures and controls in place designed to protect confidential information of you from unauthorized disclosure or use. Accordingly, your agreement above extends to disclosure, ability to access, and use of your confidential information by the Offshore Resources for the purposes set forth in this section. Any services performed by an Offshore Resource shall be performed in accordance with the terms set forth herein, but Sikich shall remain responsible to Client for the performance of the Services.

This SOW is governed by the terms and conditions of the Agreement. The terms of the Agreement are hereby expressly incorporated by reference into and made a part of this SOW. In the event of a conflict between the terms and conditions of the Agreement and this SOW, the terms of the Agreement shall take precedence and control over those of this SOW unless otherwise expressly and specifically set forth herein. In the event of a conflict between the terms and conditions of this SOW and any related exhibits, attachments, or proposals, the terms of this SOW shall take precedence and control over those of the exhibit, attachment, or proposal hereto unless otherwise expressly and specifically set forth herein. Any capitalized terms not otherwise defined herein shall have the meanings set forth in the Agreement. This SOW may be executed (including by facsimile and PDF signature) in one or more counterparts, with the same effect as if the parties had signed the same document. This SOW may be modified or amended only by a written document signed by both parties.

## ACCEPTANCE

Item 5.

You acknowledge having read this SOW in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same, and fully understand and agree to be bound by the terms of this SOW.

Please indicate your understanding and acceptance of this SOW and your intention to be legally bound hereby by executing this SOW in the space provided below and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know.

Sincerely,



Brian LeFevre, CPA, MBA  
Partner  
On behalf of Sikich LLP

Acknowledged:

Town of Cortland

Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_



**RESOLUTION 2023-\_\_****A RESOLUTION AUTHORIZING THE MAYOR OF THE TOWN OF CORTLAND TO EXECUTE A PURCHASE CONTRACT WITH VORTEX AQUATIC STRUCTURES INTERNATIONAL**

**WHEREAS**, the Town of Cortland ("Town") is in the planning process to construct an aquatic splash pad in Suppeland Park, with certain apparatus to be procured through Vortex Aquatic Structures International ("Vortex"); and

**WHEREAS**, the terms and conditions of the agreement with Vortex are set forth in the attached Exhibit A; which shall be incorporated herein by reference; and

**WHEREAS**, the Town finds that the terms and conditions of the agreement with Vortex are acceptable and the procurement of this apparatus is in the best interest of the citizens of the Town of Cortland.

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

The Mayor is hereby authorized and directed to execute the agreement between the Town and Vortex; hereby attached and incorporated herein as Exhibit A.

**PASSED** by the Board of Trustees of the Town of Cortland, DeKalb County, Illinois, at its regular Board meeting held on April 10, 2023.

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

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

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

**APPROVED** by the Mayor on the \_\_\_\_ day of April, 2023.

(SEAL)

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

**ATTEST:**

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

## QUOTE



Account Name: Town of Cortland

Created Date: 4/6/2023 11:13 AM

Project Name: Suppeland Park

Quote Number: QUO-10456-F0Y1K2

Project ID: 37063

Quote Name: Suppeland Park - Version B

Bill To Name: Town of Cortland

Prepared By: Ryan Eccles

Bill To Address:

Email: REccles@vortex-intl.com

Contact Name: Brandy Williams

Incoterm:

Email: engineer@cortlandil.org

VOR	Product No.	Product Name	Description	QTY
<b>1- Play Products</b>				
0305	101461-304L	DIRECTIONAL JET NO.1 (EM)		2
0324	102620-304L	Sparkle N°1		1
0519	102524-304L	Spray Loop (SW, PC)		1
0555	104602-304L	Aqua Dome N°1 (SW,PC)		1
7486	104414-304L	BLOOM N°1 (SW,PC)		1
7230	101014-304L	LUNA No.1 (SW, PC)		1
0321	101459-304L	DIRECTIONAL JET No.2		1
0220	102260-304L	Tube N°1 (SW,PC)		2
7242	100241-304L	TWINSPLASH (SW,PC)		1
<b>2- Water Management System and Controls</b>				
<b>3- Smartpoint</b>				
	106371-304L	SMARTPOINT No1 - 10V_SV_2_1_10_AC_POST PC_PR	SMARTPOINT No1 - 10V_SV_2_1_10_AC_POST PC_PR	1
<b>7- Installation Kits</b>				
	106341	SMARTPOINT NO1 CONTROLLER AC_V2__PROGRAMMING		1
	109222	TIMER POWER PACK 1_120V_100VA_ FOR SMARTPOINT NO1		1
Safeswap N°2	103543-304L	Installation Kit Safeswap N°2		6
Safeswap N°1	101143-304L	Installation Kit Safeswap N°1		2
	101146-304	INSTALLATION KIT # (LARGE SW) SURFACE MOUNT		1
	103539-304	INSTALLATION KIT #SAFESWAP NO7 (MEDIUM SW) SURFACE MOUNT		1
	103534-304	INSTALLATION KIT FOR GROUND EQUIPEMENT		12
	100307	TOOL KIT #2 :NOZZLE TOOL		1
	100308	TOOL KIT #28:RIV-VOZZLE TOOL		1
	102301-304L	TOOL KIT #3 : 2 PIN KEY		1

	102305-304L	TOOL KIT #123: POD SPRAY KEY		1
	102313	TOOL KIT #0 :		1
	102314	TOOL KIT #1 :SECURITY BITS (ALL)		1
	123637-304L	TOOL KIT #128: INSTALLATION KIT FOR SPRAY LOOP (1 LOOP)		1
<b>9- Transport</b>				
19030	19030	Freight Fee		1
18020	18020	Packaging Fee		1
19020	19020	Embed Freight Fee		1

## Additional Information

NPP

## Total Summary

**Customer Signature:**

Products: 73,647.40

Transport: 4,700.00

Subtotal: 78,347.40

Total: 78,347.40

Currency: US Dollar

Incoterm:

**Enquire about our cooperative purchasing programs.**

**Thank you for doing business with us!**

**Pricing is valid for a period of 45 days.**

## Terms &amp; Conditions

Products Payment Terms: Product <\$100K: 50% deposit at PO, 50% Net 45

## Freight Charges

Please note: freight charge is an estimate and is subject to change without notice. Vortex reserves the right to adjust the freight charge quoted above. Should embed equipment be required ahead of scheduled delivery date, additional freight charges will apply.

## Purchase Contract Terms &amp; Conditions of Sales

The following terms and conditions (the "Terms and Conditions") form part of the Purchase Contract (the "Purchase Contract") between yourself (the "Customer, and Vortex Aquatic Structures International and/or Vortex USA Inc. ("Vortex"). The Customer's acceptance and understanding of these Terms and Conditions and all other supporting documentation provided as part of this package is evidenced by signing of the Purchase Contract.

## Payment Terms

Unless otherwise specified in the Purchase Contract, payment by the Customer of the purchase price specified in the Purchase Contract (with all applicable taxes, the "Purchase Price") shall be on the following terms: 100% of the Purchase Price to be paid prior to Vortex commencing production on the Customer's order. Any overdue balances are subject to interest charges of 1.5% per month.

Unless otherwise specifically stated, all sales taxes or any other personal property taxes, use taxes, duties, excises, levies or tariffs imposed by any government authority and incurred by Vortex through performance of the Purchase Contract will be the Customer's responsibility. Without limiting the generality foregoing, applicable taxes will be applied to all taxable goods and services included in the Purchase Contract as amended from time to time. Customers are advised to consult with their financial and tax advisors to obtain further information regarding taxes applicable to their purchase.

Vortex maintains a no return policy and asks all Customers to determine feature and color selection carefully. If a Customer cancels an order after production has commenced, Vortex reserves the right to charge (and the Customer agrees to pay) a 40% re-stocking fee.

Cheque, Wire Transfer, Irrevocable Letter of Credit or Credit Card (note: an administrative fee of 3.5% may apply to payments made via Credit Card) are considered acceptable payment methods.

Except where title to the products contained in the Customer's order is explicitly transferred by Vortex to the Customer and the Purchase Price is paid in full, title to and right to possession of such products shall remain with Vortex until the Purchase Price and all sums due or become due from the Customer are fully paid.

Should the goods comprising the Customer's order be connected to the ground or real property or buildings because of foundations or mechanical parts, then this connection is to be considered as transitory in nature until payment in full of the Purchase Price.

Unless otherwise agreed, projects where Vortex is supplying goods without installation, the risk of loss of the goods shall pass to the Customer when the goods are delivered to the Customer or its agent or to a carrier for delivery to the Customer or its agent, whichever event shall first occur. In the event of where Vortex is supplying and installing goods, risk of loss of the goods shall pass to the Customer upon completion of the project.

## Lead Times & Logistics

Vortex' standard lead times are up to 3-4 weeks for embeds, up to 6-8 weeks for Play Products, up to 10 weeks for Water Recirculation Equipment, up to 16 weeks for Elevations and up to 16 weeks for Waterslides. The lead times are contingent upon receipt of signed Purchase Contract, approved drawings, and all applicable color selections. Expected timing for order completion and shipment will be communicated to the Customer at the time the Purchase Contract is signed by the Customer and acknowledged by Vortex.

Vortex reserves the right to refuse a Customer's delivery date change request if a delivery date confirmation has been previously confirmed/communicated to the Customer. All fees related to the delivery will be the sole responsibility of the Customer and will be borne by them. Storage fees will be charged if the Customer is unable or unwilling to receive the product as per the dates communicated by Vortex. The storage fees are payable before release of the shipment.

All products will be packaged to mitigate damage during shipment. All shipments must be inspected upon delivery and any damage, errors or omissions must be reported to Vortex at [support@vortex-intl.com](mailto:support@vortex-intl.com) and the transport company within 24 hours of receipt of goods. Vortex reserves the right to amend and modify the transportation costs based on the Customer's request.

## Service & Support

Digital versions of operations and maintenance manuals will be provided at the later of either the delivery of the products or completion of the project installation. Vortex is not responsible for coordination the installation project unless otherwise specified in the Contract. The Customer is responsible for coordinating installation schedules with Vortex to ensure that the site is ready for Vortex' products and services. Vortex reserves the right to charge the Customer and the Customer agrees to pay for any additional time or idle time on site and all additional expenses incurred as a result of the site not being ready for the planned services.

Vortex reserves the right to cancel supervision, installation start-up and commissioning services if Vortex deems the site unsafe or not ready. The Customer is responsible for ensuring a safe working environment for any Vortex or contracted service technicians. Vortex reserves the right to bill the Customer for (and the Customer agrees to pay) any additional time on site as well as any additional expenses incurred as a result of waiting to rectify an unsafe work condition.

## Exclusions

Unless otherwise specified, the following is excluded from Vortex' purchase agreement price and responsibility: project management, project coordination, loading and unloading, onsite storage, installation services, permits and permit fees, local, state and or health department codes and approvals, OSHA documentation, onsite electrical work, electrical connections, onsite plumbing work and plumbing connections, bonding payment, geotechnical survey work, excavation & removal of materials, concrete surfacing, slab design and concrete footings.

## General Terms & Conditions

The Customer has reviewed local codes and standards and has accepted the design and product specifications, including custom-designed features by signing the Purchase Contract. For orders including water recirculating equipment, the Customer is responsible for ensuring the accepted system meets local standards and codes and that all appropriate approvals are obtained, unless otherwise noted. Any design changes requested after signing the Purchase Contract will be subject to additional fees.

The Customer agrees to pay on demand all expenses reasonably incurred by Vortex in efforts to collect the amounts owing under the Purchase Contract. The Customer shall pay reasonable legal costs (fees and disbursements), including fees incurred in both trial and appellate courts or fees incurred without suit and all court costs.

**Confidentiality:** The design details and specifications of the products included in the Customer's order, including without limitation, fabrication drawings, samples, sketches, photographs, foundation drawings, approval drawings, shipping lists, manuals and any other technical details (collectively, the "Confidential Information") supplied are the property of Vortex and are confidential. The Customer shall not, without prior written consent of Vortex, use the Confidential Information except in connection with the installation and operation of the goods supplied or disclose such Confidential Information to third parties unless compelled by law.

**Limitation of Liability:** The aggregate liability of Vortex, its affiliates, and their respective employees, directors, officers, agents and contractors for any claim, whether in contract, tort (including negligence) or otherwise, for any loss or damage arising out of, connected with, or resulting from the manufacture, sale, delivery, installation, resale, repair, replacement or use of any product will in no case exceed the actual portion of the Purchase Price paid by the Customer for the Purchase Contract. In no event will the Vortex be liable for special, indirect, or consequential damages. The limitation of liability contained herein shall survive the termination or expiration of the Purchase Contract.

Vortex is not responsible for any damages to the Customer's environment and or landscaping as a result of its products. All modifications and alterations made to Vortex's products will automatically void and null all warranties. Vortex may refuse to accept any order for any reason without incurring any liability from the Customer. No Change to this Agreement will be enforceable unless the Customer has a signed a Vortex Change Order request.

Pricing is valid for a period of 45 days.

QUOTE

X

Name  
Title