

# FY10 Budget Summary

	General Fund	Restricted Assets Fund	Police Department	Motor Fuel Tax Fund	Capital Improvement Fund	Economic Development Fund	Special Project Fund	Sewer System	Water System	Total	Cortland Community Library
	GF	RAF	PD	MFT	CIF	EDF	SPF	SS	WS		CCL
Estimated Cash as of May 1	\$108,304	\$1,214,892	\$40,257	\$40,378	\$405,244	\$68,459	\$0	\$635,311	\$780,028	\$3,292,873	\$33,883
Reserved Funds		\$346,883								\$346,883	
<b>Revenues</b>											
Property Tax Revenue	\$445,900	\$0	\$92,300	\$0	\$0	\$0	\$0	\$0	\$0	\$538,200	\$245,000
Transfers from Other Funds	316,900	0	309,000	0	0	0	0	0	0	625,900	0
Grants	0	0	0	0	0	0	192,000	0	0	192,000	4,700
Interest	15,100	0	0	1,500	3,200	600	0	10,600	9,700	40,700	1,000
Loan Proceeds	0	0	0	0	0	0	0	1,300,000	500,000	1,800,000	0
Other Revenues	880,825	12,700	25,250	104,000	259,100	109,000	0	562,300	578,000	2,531,175	3,000
<b>Total Revenues</b>	<b>\$1,658,725</b>	<b>\$12,700</b>	<b>\$426,550</b>	<b>\$105,500</b>	<b>\$262,300</b>	<b>\$109,600</b>	<b>\$192,000</b>	<b>\$1,872,900</b>	<b>\$1,087,700</b>	<b>\$5,727,975</b>	<b>\$253,700</b>
<b>Total Funds Available for Budgeting</b>	<b>\$1,767,029</b>	<b>\$880,709</b>	<b>\$466,807</b>	<b>\$145,878</b>	<b>\$667,544</b>	<b>\$178,059</b>	<b>\$192,000</b>	<b>\$2,508,211</b>	<b>\$1,867,728</b>	<b>\$8,673,965</b>	<b>\$287,583</b>
<b>Expenditures</b>											
Salaries	\$354,700	\$0	\$251,000	\$0	\$0	\$0	\$0	\$68,400	\$103,500	\$777,600	\$125,000
Operating Expenses	747,324	0	189,612	101,100	117,950	65,000	0	390,200	305,800	1,916,986	127,000
Transfers to Other Funds	309,000	0	0	0	316,900	0	0	0	0	625,900	0
Principal & Interest Payments	121,400	0	0	0	0	0	0	341,800	65,700	528,900	0
Capital Outlay	125,500	530,482	0	0	0	0	192,000	1,387,000	550,000	2,784,982	1,000
Contingencies	0	0	8,000	0	0	0	0	10,000	10,000	28,000	0
<b>Total Expenditure</b>	<b>\$1,657,924</b>	<b>\$530,482</b>	<b>\$448,612</b>	<b>\$101,100</b>	<b>\$434,850</b>	<b>\$65,000</b>	<b>\$192,000</b>	<b>\$2,197,400</b>	<b>\$1,035,000</b>	<b>\$6,662,368</b>	<b>\$253,000</b>
<b>Net Income/Net Loss (-)</b>	<b>\$801</b>	<b>(\$517,782)</b>	<b>(\$22,062)</b>	<b>\$4,400</b>	<b>(\$172,550)</b>	<b>\$44,600</b>	<b>\$0</b>	<b>(\$324,500)</b>	<b>\$52,700</b>	<b>(\$934,393)</b>	<b>\$700</b>
<b>Non-Cash Expenditure</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Cash as of April 30</b>	<b>\$109,105</b>	<b>\$350,227</b>	<b>\$18,195</b>	<b>\$44,778</b>	<b>\$232,694</b>	<b>\$113,059</b>	<b>\$0</b>	<b>\$310,811</b>	<b>\$832,728</b>	<b>\$2,011,597</b>	<b>\$34,583</b>

Prepared by Susan Dockus, Treasurer/Budget Officer

Summary of FY10 Budget approved 4/13/09, updated to include end-of-year FY09 and updated beginning cash FY10

**GENERAL FUND  
ESTIMATED REVENUES & BUDGETED EXPENDITURES**

G/L	2007/08 Estimate	2008/09 Estimate	2009/10 Budget *
<b>Estimated Cash as of May 1</b>	<b>\$259,344</b>	<b>\$160,746</b>	<b>\$108,304</b>
<b><u>Revenues</u></b>			
4051 Property Tax: Corporate, IMRF, Soc. Sec.	\$358,797	\$405,288	\$445,900
4061 Fines & Forfeitures	11,012	2,004	2,250
4071 Road & Bridge Tax Revenue	12,380	12,021	7,250
4081 Building & Zoning Permits	140,554	69,748	30,000
4097 Land/Cash Contributions	26,950	11,900	10,500
4101 State Income Tax	256,394	343,583	358,000
4121 Sales Tax Revenue	301,666	294,723	297,500
Replacement Tax -			
4131 Township	721	621	675
4141 State	1,357	1,242	1,000
4151 Other Permits	19,375	6,630	6,500
4169 Donations	2,300	0	0
4171 Park Developers Fees	3,400	0	0
4181 Franchise Fees	14,376	15,096	15,000
4191 City of DeKalb ALP Tax Revenue	2,500	0	0
4201 Simplified Telecom Tax (IMF)	29,012	29,565	31,200
4901 Reimbursements	324,903	172,733	100,000
4911 Restitution for Property Damage	0	0	0
4991 Misc. Revenue	975	1,004	950
8011 Interest Income	43,599	21,436	15,100
8201 Receipts from Sale of Property	0	0	20,000
8401 Insurance Proceeds	2,999	4,360	0
8501 Loan Proceeds	142,020	0	0
8101 Transfers from Cap.Impr.Fund	150,000	40,463	316,900
<b>Total Revenues</b>	<b>\$1,845,290</b>	<b>\$1,432,417</b>	<b>\$1,658,725</b>
<b>Total Funds Available for Budgeting</b>	<b>\$2,104,634</b>	<b>\$1,593,163</b>	<b>\$1,767,029</b>
<b><u>Expenditures</u></b>			
Salaries & Wages -			
110.0 Elected Officials	\$81,790	\$84,155	\$84,300
111.0 Town Officers	35,848	36,343	37,600
118.1 Maintenance Workers	145,742	149,543	153,700
119.0 Clerical Workers	96,682	81,378	79,100
<b>Total Salaries</b>	<b>\$360,062</b>	<b>\$351,419</b>	<b>\$354,700</b>
131.0 Employee Insurance Benefits	\$44,214	\$36,324	\$62,800
132.1 Dependent Health Insurance	0	0	0
133.0 IMRF Contribution	33,970	32,419	34,000
193.0 Payroll Taxes	27,550	26,884	27,200
197.1 Drug/Alcohol Compliance Program	415	451	750
198.1 Uniform Expense	1,726	886	2,874
211.0 Legal Expense	171,731	150,936	150,000
211.3 Engineering Expense	4,219	137,353	125,000
213.3 Planning/Zoning/Building Expense	354,307	139,949	101,000
214.0 Audit & Accounting	247,416	5,081	6,000
217.1 Abatement Expense		300	1,000
221.0 Street Lighting	32,409	34,549	38,200

# FY10 Budget

Adopted 4/13/09

	Maintenance & Operation -			
231	Streets	37,508	34,244	36,900
232	Town Garage	6,094	9,731	5,500
233	Storm Sewers	8,351	4,096	3,500
234	Parks	8,127	5,598	8,600
241	Vehicles & Equipment	36,074	32,265	25,600
242	Town Hall	12,425	12,253	16,600
244	Lease: Storage Building	2,400	2,400	2,400
251	Contract Maintenance (Mowing/Plowing)		18,775	16,500
	Office Expense -			
312.0	Office Supplies	2,671	1,092	2,000
313.0	Postage	3,015	3,164	3,500
314.0	Telephone	7,282	6,205	6,500
315.0	Copies & Printing	2,473	2,973	3,500
321.0	Dues & Subscriptions	1,509	2,050	2,400
331.0	Travel & Training	20,853	16,081	17,200
351.0	Office Equip. & Maint.	15,805	15,490	11,300
371.1	Gas & Petroleum	15,682	17,149	19,500
511.0	Insurance Expense	9,553	12,753	14,800
531.0	Real Estate Taxes	37	1,998	1,200
591.0	Misc. Expense	906	572	1,000
902.0	Sales Tax Rebates	30,637	0	0
907.0	Allotment to Police Department	291,000	309,000	309,000
	<b>Total Operating Expenses</b>	<b>\$1,430,359</b>	<b>\$1,073,022</b>	<b>\$1,056,324</b>
611.1	Principal Payments	\$12,067	\$36,095	\$119,200
621.1	Interest Payments	1,887	7,341	2,200
	Capital Outlay -			
811.1	Building Construction		0	0
812.1	Equipment & Furnishings	25,771	0	15,000
814.1	Vehicle Purchase	113,642	0	110,500
828.0	Downtown Revitalization	102	0	0
	<b>Total Capital Outlay</b>	<b>\$153,469</b>	<b>\$43,437</b>	<b>\$246,900</b>
	Contingencies			
	<b>Total Expenditures</b>	<b>\$1,943,890</b>	<b>\$1,467,878</b>	<b>\$1,657,924</b>
	<b>Net Income/ Net Loss(-)</b>	<b>(\$98,600)</b>	<b>(\$35,460)</b>	<b>\$801</b>
	<b>Ending Cash as of April 30</b>	<b>\$160,744</b>	<b>\$125,286</b>	<b>\$109,105</b>

# FY10 Budget

Adopted 4/13/09

## RESTRICTED ASSETS FUND ESTIMATED REVENUES & BUDGETED EXPENDITURES

G/L	2007/08 Actual	2008/09 Estimate	2009/10 Budget	*
<b>Estimated Cash as of May 1</b>	<b>\$358,637</b>	<b>\$963,335</b>	<b>\$1,214,892</b>	
<b>Owing to Others</b>	<b>(\$272,915)</b>	<b>(\$476,558)</b>	<b>(\$346,883)</b>	
<b>Restricted Assets for Town Use</b>	<b>\$85,722</b>	<b>\$486,776</b>	<b>\$868,009</b>	
<b>Revenues</b>				
Land/Cash Contributions - Parks				
4091	New Hope Park (General)	\$0	\$0	\$0
4092	Robinson Farm (Cortland Comm Pk)	0	0	0
4094	Cortland Estates (McPhillips Park)	5,626	0	0
Donations				
4161	Parks: General	0	0	0
4162	Parks: Cortland Community Park	0	0	0
4163	Parks: Hetchler Park	0	0	0
4164	Parks: McPhillips Park	0	0	0
4165	Parks: Suppeland Park	0	0	0
Park Lot Development Fees				
4171	General	3,400	200	200
4173	Woodland Acres, Units 3+	0	0	0
4174	Cortland Estates & Resubdivisions	600	0	0
Capital Contributions				
4201	Public Works Building	114,046	1,009	0
4211	Police Facility	91,012	806	0
4221	Emergency Siren	2,615	23	0
4231	Town Hall Building	6,454	759	0
4241	Sports Complex	149,097	1,319	0
4251	Capital Equipment	79,420	0	0
Allocation from Other Funds				
8011	Interest Income	0	0	0
8701	Developer Contributions (Other)	0	0	12,500
8702	Bond Proceeds (Eagle Homes-Nature's Crossing)		427,671	0
<b>Total Revenues</b>	<b>\$452,269</b>	<b>\$431,787</b>	<b>\$12,700</b>	
<b>Total Funds Available for Budgeting</b>	<b>\$537,992</b>	<b>\$918,563</b>	<b>\$880,709</b>	
<b>Expenditures</b>				
812	Capital Equipment	\$24,519	\$27,382	\$27,709
Park Development				
821	General	0	0	0
822	Cortland Community Park	0	0	0
823	Hetchler Park	0	0	0
824	McPhillips Park	20,898	24,174	1,000
825	Suppeland Park	0	0	0
Allocation to Completed Projects				
821	General	3,400	0	2,000
823	Hetchler Park	0	0	0
824	McPhillips Park	0	0	0
832	Subdivision Improvements	12,898	0	439,773
833	Public Works/Police Facility		0	60,000
<b>Total Expenses</b>	<b>\$61,715</b>	<b>\$51,556</b>	<b>\$530,482</b>	
Contingencies				
	0	0	0	
<b>Total Expenditures</b>	<b>\$61,715</b>	<b>\$51,556</b>	<b>\$530,482</b>	
<b>Net Income/Net Loss (-)</b>	<b>\$390,555</b>	<b>\$380,231</b>	<b>(\$517,782)</b>	
<b>Ending Cash as of April 30</b>	<b>\$476,277</b>	<b>\$867,007</b>	<b>\$350,227</b>	

**POLICE DEPARTMENT  
ESTIMATED REVENUES & BUDGETED EXPENDITURES**

G/L	2007/08 Actual	2008/09 Estimate	2009/10 Budget	*
<b>Estimated Cash as of May 1</b>	<b>\$36,372</b>	<b>\$42,340</b>	<b>\$40,257</b>	
<b><u>Revenues</u></b>				
4052 Property Tax Revenue	\$73,281	\$82,073	\$92,300	
4062 Traffic Fines	19,010	20,232	22,000	
4068 Fines for Vehicle Purchase	1,400	1,440	1,500	
4069 DUI Prevention Fund	500	900	1,000	
4901 Reimbursements	806	120	0	
4991 Misc. Revenue	348	696	750	
4993 Donations/Contributions				
8192 Allotment from General Fund	291,000	309,000	309,000	
8101 Transfers from Capital Impr. Fund		30,300	0	
8203 Sale of Forfeited Property	820	315	0	
8305 Grant: Equipment	16,957	0	0	
8401 Insurance Proceeds	991	0	0	
8501 Loan Proceeds	0	0	0	
<b>Total Revenues</b>	<b>\$405,113</b>	<b>\$445,076</b>	<b>\$426,550</b>	
<b>Total Funds Available for Budgeting</b>	<b>\$441,485</b>	<b>\$487,416</b>	<b>\$466,807</b>	
<b><u>Expenditures</u></b>				
Salaries -				
114 Police Officers	\$222,214	\$237,732	\$248,800	
119 Clerical Workers	2,039	2,035	2,200	
<b>Total Salaries</b>	<b>\$224,253</b>	<b>\$239,767</b>	<b>\$251,000</b>	
131 Employee Health Insurance	25,804	27,244	32,000	
132 Employer Pd. Dep. Health Ins.	6,320	7,557	8,700	
133 IMRF Contribution	19,693	20,211	23,800	
193 Payroll Taxes	17,155	18,342	19,300	
198 Uniform Expense	1,378	1,781	2,000	
211 Legal Expense	540	808	500	
221 Utilities: Gas	1,110	895	1,200	
Maintenance & Operation -				
241 Vehicles & Equipment	10,932	27,450	22,400	
242 Police Office	689	1,127	1,000	
243 Vehicle Storage Expense	600	0	0	
245 Office Lease	10,944	11,368	11,970	
261 County Telecommunications	23,990	25,950	29,260	
Office Expense -				
312 Office Supplies	649	871	800	
313 Postage	236	170	250	
314 Telephone	3,276	2,819	2,900	
315 Copies & Printing	0	1,070	750	

**FY10 Budget**

Adopted 4/13/09

321	Dues & Subscriptions	50	50	600
331	Travel & Training	2,892	1,609	2,500
351	Office Equip. & Maint.	2,133	2,021	2,000
361	DUI Prevention Equipment	1,524	0	1,132
371	Gas & Petroleum	15,624	15,314	18,000
421	Community Programs	701	367	1,000
511	Insurance Expense	5,298	6,064	7,050
591	Misc. Expense	53	5	500
	<b>Total Operating Expenses</b>	<b>\$151,591</b>	<b>\$173,093</b>	<b>\$189,612</b>
611	Principal Payments	\$0	\$0	\$0
621	Interest Payments	0	0	0
	Capital Outlay -			
812	Equipment & Furnishings	0	0	0
814	Vehicle	23,300	34,298	0
	<b>Total Capital Outlay</b>	<b>\$23,300</b>	<b>\$34,298</b>	<b>\$0</b>
	Contingencies			8,000
	<b>Total Expenditures</b>	<b>\$399,144</b>	<b>\$447,158</b>	<b>\$448,612</b>
	<b>Net Income/Net loss (-)</b>	<b>\$5,968</b>	<b>(\$2,082)</b>	<b>(\$22,062)</b>
	<b>Ending Cash as of April 30</b>	<b>\$42,340</b>	<b>\$40,258</b>	<b>\$18,195</b>

**MOTOR FUEL TAX FUND  
ESTIMATED REVENUES & BUDGETED EXPENDITURES**

G/L	2007/08 Actual	2008/09 Estimate	2009/10 Budget *
<b>Estimated Cash as of May 1</b>	<b>\$47,472</b>	<b>\$124,803</b>	<b>\$40,378</b>
<b><u>Revenues</u></b>			
4011 Appropriations from Federal Government	\$84,002	\$104,189	\$104,000
8011 Interest Income	2,987	1,839	1,500
<b>Total Revenues</b>	<b>\$86,988</b>	<b>\$106,028</b>	<b>\$105,500</b>
<b>Total Funds Available for Budgeting</b>	<b>\$134,460</b>	<b>\$230,831</b>	<b>\$145,878</b>
<b><u>Expenditures</u></b>			
370 Street Maintenance & Improvements	\$3,191	\$172,237	\$90,400
235 Contract Maintenance (Engineering)	6,466	18,216	10,700
Snow Removal Reimbursement	0	0	0
Misc. Expense (Bank Charges)	0	0	0
<b>Total Expenditures</b>	<b>\$9,657</b>	<b>\$190,453</b>	<b>\$101,100</b>
<b>Net Income/Net Loss(-)</b>	<b>\$77,331</b>	<b>(\$84,425)</b>	<b>\$4,400</b>
<b>Ending Cash as of April 30</b>	<b>\$124,803</b>	<b>\$40,378</b>	<b>\$44,778</b>

**CAPITAL IMPROVEMENT FUND  
ESTIMATED REVENUES & BUDGETED EXPENDITURES**

G/L	2007/08 Actual	2008/09 Estimate	2009/10 Budget *
<b>Estimated Cash as of May 1</b>	<b>\$181,272</b>	<b>\$260,301</b>	<b>\$405,244</b>
<b><u>Revenues</u></b>			
Utility Taxes -			
4011 Electricity	\$89,826	\$89,560	\$91,600
4021 Gas	61,326	67,230	62,000
4031 Telephone	101,541	103,476	105,500
8011 Interest Income	9,223	4,581	3,200
<b>Total Revenues</b>	<b>\$261,916</b>	<b>\$264,847</b>	<b>\$262,300</b>
<b>Total Funds Available for Budgeting</b>	<b>\$443,188</b>	<b>\$525,148</b>	<b>\$667,544</b>
<b><u>Expenditures</u></b>			
421 Community Programs	\$9,632	\$12,830	\$12,300
522 NPDES Permit Fee	1,000	1,000	1,000
Donations -			
724 DeKalb Co. Economic Dev. Corp.	2,000	2,000	2,000
725 Family Service Agency	500	500	500
726 Voluntary Action Center	250	250	250
727 Co. Regional Planning Comm.	500	500	500
728 RAMP	250	250	250
812 Office Equipment & Software	0	0	16,650
826 Drainage Construction and/or Study	0	44,809	13,500
830 Grant Writer	0	0	5,000
832 Handicapped Accessibility	704	0	6,000
836 Special Census	16,235	(13,047)	0
837 Emergency Preparedness	1,817	48	20,000
839 Technology Upgrades			40,000
910 Transfers to General Fund	150,000	40,463	316,900
910 Transfers to Police Dept.		30,300	0
<b>Total Expenses</b>	<b>\$182,888</b>	<b>\$119,903</b>	<b>\$434,850</b>
Contingencies	0	0	0
<b>Total Expenditures</b>	<b>\$182,888</b>	<b>\$119,903</b>	<b>\$434,850</b>
<b>Net Income/Net Loss (-)</b>	<b>\$79,028</b>	<b>\$144,944</b>	<b>(\$172,550)</b>
<b>Ending Cash as of April 30</b>	<b>\$260,300</b>	<b>\$405,245</b>	<b>\$232,694</b>

# FY10 Budget

Adopted 4/13/09

## ECONOMIC DEVELOPMENT FUND ESTIMATED REVENUES & BUDGETED EXPENDITURES

G/L	2007/08 Actual	2008/09 Estimate	2009/10 Budget *
<b>Estimated Cash as of May 1</b>	<b>\$65,042</b>	<b>\$67,650</b>	<b>\$68,459</b>
<b><u>Revenues</u></b>			
Loan Principal Received	\$0	\$0	\$87,200
8012 Loan Interest Received	0	0	21,800
8011 Interest Income	2,608	809	600
<b>Total Revenues</b>	<b>\$2,608</b>	<b>\$809</b>	<b>\$109,600</b>
<b>Total Funds Available for Budgeting</b>	<b>\$67,650</b>	<b>\$68,459</b>	<b>\$178,059</b>
<b><u>Expenditures</u></b>			
Loan for Economic Development	\$0	\$0	\$65,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,000</b>
<b>Net Income/Net Loss(-)</b>	<b>\$2,608</b>	<b>\$809</b>	<b>\$44,600</b>
<b>Ending Cash as of April 30</b>	<b>\$67,650</b>	<b>\$68,459</b>	<b>\$113,059</b>

# FY10 Budget

Adopted 4/13/08

## SPECIAL PROJECT FUND ESTIMATED REVENUES & BUDGETED EXPENDITURES

G/L		2007/08 Actual	2008/09 Estimate	2009/10 Budget	*
	<b>Estimated Cash as of May 1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
	<b><u>Revenues</u></b>				
8501	Loan Proceeds	\$0	\$0	\$0	
8106	State EDP Funds	0	0	0	
8106	State TARP Funds	0	0	0	
	USEPA Grant Revenues		0	192,000	
	Transfers from other funds	0	0	0	
	<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,000</b>	
	<b>Total Funds Available for Budgeting</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,000</b>	
	<b><u>Expenditures</u></b>				
	Land Purchase	\$0	\$0	\$0	
	Excavation, Restoration, Boring	0	0	0	
	Materials	0	0	0	
	Contingencies	0	0	0	
212	Engineering	0	0	0	
811	Construction	0	0	192,000	
	Grant Administration	0	0	0	
	<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,000</b>	
	<b>Net Income/Net Loss(-)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Ending Cash as of April 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

est. 4-9-09

**SEWER SYSTEM  
ESTIMATED REVENUES & BUDGETED EXPENDITURES**

G/L	2007/08 Actual	2008/09 Estimate	2009/10 * Budget
<b>Estimated Cash as of May 1</b>	<b>\$1,119,868</b>	<b>\$900,354</b>	<b>\$635,311</b>
<b><u>Revenues</u></b>			
4011 Service Fees	\$475,517	\$496,545	\$499,000
4021 Late Charges	20,817	21,412	20,800
4041 Bad Check Charges	75	75	0
4051 Permits	113,000	7,000	32,500
4071 Collection Costs	0	0	0
4901 Reimbursements	140,812	178,520	0
8011 Interest Income	35,698	14,768	10,600
8201 Sale of Property	0	0	0
8401 Insurance Proceeds	3,719	6,583	0
8501 Loan Proceeds	0	0	1,300,000
8801 Rent from Cash Crop Land	12,000	10,000	10,000
<b>Total Revenues</b>	<b>\$801,638</b>	<b>\$734,903</b>	<b>\$1,872,900</b>
<b>Total Funds Available for Budgeting</b>	<b>\$1,921,506</b>	<b>\$1,635,257</b>	<b>\$2,508,211</b>
<b><u>Expenditures</u></b>			
Salaries & Wages -			
118 Maintenance Workers	\$31,134	\$27,671	\$58,900
122 Billing Officer	9,160	9,147	9,500
<b>Total Salaries</b>	<b>\$40,294</b>	<b>\$36,818</b>	<b>\$68,400</b>
131 Employee Health Insurance	\$6,196	\$6,069	\$12,500
132 Employer Paid Dependent Insurance	0	0	0
133 IMRF Contribution	4,411	3,963	8,300
151 Unemployment Benefits	0	0	0
193 Payroll Taxes	3,085	2,817	5,300
198 Uniform Expense	246	313	700
211 Legal/Collection Expense	73,562	48,611	40,000
212 Engineering Expense	0	6,922	5,000
213 Other Consulting Fees	22,834	36,915	15,000
214 Audit Expense	3,372	3,019	3,300
221 Utilities	54,363	143,168	155,000
222 Sewage Processing	251,724	214,500	61,800
Maintenance -			
241 Vehicles & Equipment	5,612	4,651	11,200
243 Sewer System	22,466	49,128	51,100
311 Office Expense	5,991	9,508	9,600
371 Gas & Petroleum	3,221	1,462	2,600
511 Insurance	5,127	5,191	6,500
531 Real Estate Taxes	1,514	1,755	1,900
591 Misc. Expense	282	0	400
<b>Total Operating Expenses</b>	<b>\$464,007</b>	<b>\$537,992</b>	<b>\$390,200</b>
611 Principal Payments	\$202,030	\$209,800	\$257,000
621 Interest Payments	36,237	28,471	84,800
Capital Outlay -			
811 Construction	150,740	186,865	700,000

# FY10 Budget

Adopted 4/13/09

812	Equipment	12,595	0	75,000
813	Land	0	0	0
814	Vehicles	0	0	0
826	Engineering Study	115,248	0	0
827	Lift Stations	0	0	612,000
<b>Total Capital Outlay</b>		<b>\$516,851</b>	<b>\$425,136</b>	<b>\$1,728,800</b>
Contingencies				10,000
<b>Total Expenditures</b>		<b>\$1,021,151</b>	<b>\$999,946</b>	<b>\$2,197,400</b>
<b>Net Income/ Net Loss(-)</b>		<b>(\$219,513)</b>	<b>(\$265,043)</b>	<b>(\$324,500)</b>
<b>Ending Cash as of April 30</b>		<b>\$900,355</b>	<b>\$635,311</b>	<b>\$310,811</b>

**WATER SYSTEM  
ESTIMATED REVENUES & BUDGETED EXPENDITURES**

G/L	2007/08 Actual	2008/09 Estimate	2009/10 * Budget
<b>Estimated Cash as of May 1</b>	<b>\$635,322</b>	<b>\$776,812</b>	<b>\$780,028</b>
<b><u>Revenues</u></b>			
4011 Service Fees	\$327,931	\$330,475	\$336,000
4021 Late Charges	1,036	1,136	1,000
4041 Bad Check Charges	75	75	0
4051 Permits	113,000	7,000	32,500
4071 Collection Costs	0	0	0
4301 Meter Sales	19,750	9,000	7,500
4401 Access Fees	0	0	0
4901 Reimbursements	90,048	450,233	200,000
4991 Misc. Revenue	805	1,295	1,000
8011 Interest Income	26,512	13,757	9,700
8201 Sale of Property	0	206	0
8401 Insurance Proceeds	930	0	0
8501 Loan Proceeds			500,000
<b>Total Revenues</b>	<b>\$580,086</b>	<b>\$813,177</b>	<b>\$1,087,700</b>
<b>Total Funds Available for Budgeting</b>	<b>\$1,215,408</b>	<b>\$1,589,989</b>	<b>\$1,867,728</b>
<b><u>Expenditures</u></b>			
Salaries & Wages -			
118 Maintenance Workers	\$69,015	\$64,566	\$81,400
122 Billing Officer	20,587	21,343	22,100
<b>Total Salaries</b>	<b>\$89,602</b>	<b>\$85,909</b>	<b>\$103,500</b>
131 Employee Health Insurance	\$13,688	\$14,162	\$18,700
132 Employer Paid Dependent Insurance	0	0	0
133 IMRF Contribution	9,791	9,246	12,500
151 Unemployment Benefits	0	0	0
193 Payroll Taxes	6,848	6,572	8,000
198 Uniform Expense	574	731	1,000
211 Legal/Collection Expense	5,489	5,152	15,000
212 Engineering Expense	0	76	10,000
213 Other Consulting Fees	4,020	0	5,000
214 Audit Expense	2,233	2,311	2,500
221 Utilities	44,497	43,694	68,600
222 Radium Treatment Water Processing	61,002	61,279	79,100
Maintenance -			
241 Vehicles & Equipment	7,718	2,380	6,500
243 Water Plant	22,935	14,663	15,000
311 Office Expense	13,427	28,114	23,500
341 Meter Purchases & Supplies	16,095	13,877	7,000
343 Connection Expense	3,125	28	4,000
344 Access Supplies	1,108	21	3,000
345 Chemicals & Testing	16,099	20,570	17,000
371 Gas & Petroleum	2,939	2,314	3,800

**FY10 Budget**

Adopted 4/13/09

511	Insurance	2,074	3,614	4,600
591	Misc. Expense	658	0	1,000
	<b>Total Operating Expenses</b>	<b>\$234,318</b>	<b>\$228,804</b>	<b>\$305,800</b>
611	Principal Payments	\$0	\$0	\$40,900
621	Interest Payments	0	0	24,800
	Capital Outlay -			
811	Construction	1,559	450,261	525,000
812	Equipment	0	42,836	25,000
814	Vehicles	0	0	0
826	Engineering Study	115,267	0	0
828	Plant Maintenance	0	0	0
	<b>Total Capital Outlay</b>	<b>\$116,826</b>	<b>\$493,097</b>	<b>\$615,700</b>
	Contingencies			10,000
	<b>Total Expenditures</b>	<b>\$440,746</b>	<b>\$807,810</b>	<b>\$1,035,000</b>
	<b>Net Income/ Net Loss(-)</b>	<b>\$139,340</b>	<b>\$5,367</b>	<b>\$52,700</b>
	<b>Ending Cash as of April 30</b>	<b>\$774,662</b>	<b>\$782,179</b>	<b>\$832,728</b>

# FY10 Budget

Adoptd by Library Board 3/18/09, TB 4/13/09

## CORTLAND COMMUNITY LIBRARY ESTIMATED REVENUES & BUDGETED EXPENDITURES

	2007/08 Actual	2008/09 Estimate	2009/10 Budget	* revised
<b>Estimated Cash as of May 1</b>	<b>\$6,032</b>	<b>\$31,844</b>	<b>\$33,883</b>	
<b><u>Revenues</u></b>				
Property Tax Revenue	\$195,545	\$224,868	\$245,000	
Donations	3,662	2,047	1,000	
Misc. Revenue	7,720	7,300	2,000	
Interest	1,401	738	1,000	
Grants	2,528	12,501	4,700	
<b>Total Revenues</b>	<b>\$210,856</b>	<b>\$247,454</b>	<b>\$253,700</b>	
<b>Total Funds Available for Budgeting</b>	<b>\$216,888</b>	<b>\$279,298</b>	<b>\$287,583</b>	
<b><u>Expenditures</u></b>				
Salaries & Wages	\$85,046	\$111,872	\$125,000	
IMRF Contribution	6,534	8,627	12,000	
Employee Health Insurance	9,105	8,991	27,000	
Payroll Taxes	6,506	8,558	10,000	
Professional Fees	2,485	3,570	5,000	
Utilities	3,658	3,671	4,000	
Repairs & Maintenance	1,616	1,103	2,000	
Office Expenses	22,451	25,594	20,000	
Circulation Materials	36,059	33,643	30,000	
Insurance Expense	3,327	3,573	16,000	
Misc. Expenses	25	5	1,000	
Principal & Interest Expense	5,394	17,704	0	
Capital Outlay -				
Land & Building	0	0	500	
Equipment	2,516	23,018	500	
<b>Total Expenditures</b>	<b>\$184,722</b>	<b>\$249,929</b>	<b>\$253,000</b>	
<b>Net Income/Net Loss(-)</b>	<b>\$26,134</b>	<b>(\$2,475)</b>	<b>\$700</b>	
<b>Ending Cash as of April 30</b>	<b>\$32,166</b>	<b>\$29,369</b>	<b>\$34,583</b>	