

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Cortlandville

County of Cortland

For the Fiscal Year Ended 12/31/2020

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Cortlandville

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		A200	67,863
Cash In Time Deposits	1,051,280	A201	539,859
Petty Cash	700	A210	700
TOTAL Cash	1,051,980		608,422
Taxes Receivable, Current	27,306	A250	28,333
TOTAL Taxes Receivable (net)	27,306		28,333
Due From State And Federal Government		A410	0
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds		A391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments		A440	136,559
TOTAL Due From Other Governments	0		136,559
Prepaid Expenses	4,756	A480	64,666
TOTAL Prepaid Expenses	4,756		64,666
Cash In Time Deposits Special Reserves	243,616	A231	175,744
TOTAL Restricted Assets	243,616		175,744
TOTAL Assets and Deferred Outflows of Resources	1,327,658		1,013,724

TOWN OF Cortlandville
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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	24,139	A600	32,940
TOTAL Accounts Payable	24,139		32,940
Accrued Liabilities		A601	112,935
TOTAL Accrued Liabilities	0		112,935
Overpayments & Clearing Account	67,019	A690	0
TOTAL Other Liabilities	67,019		0
Due To Other Funds	27,306	A630	28,333
TOTAL Due To Other Funds	27,306		28,333
TOTAL Liabilities	118,464		174,209
Fund Balance			
Not in Spendable Form	4,756	A806	
TOTAL Nonspendable Fund Balance	4,756		0
Unemployment Insurance Reserve	82,846	A815	80,594
Retirement Contribution Reserve	30,110	A827	30,116
Capital Reserve		A878	0
Reserve For Debt	130,660	A884	65,033
TOTAL Restricted Fund Balance	243,616		175,744
Committed Fund Balance		A913	
TOTAL Committed Fund Balance	0		0
Assigned Appropriated Fund Balance	582,607	A914	582,607
TOTAL Assigned Fund Balance	582,607		582,607
Unassigned Fund Balance	378,215	A917	81,164
TOTAL Unassigned Fund Balance	378,215		81,164
TOTAL Fund Balance	1,209,193		839,515
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,327,658		1,013,724

TOWN OF Cortlandville
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	1,186,032	A1001	1,440,261
TOTAL Real Property Taxes	1,186,032		1,440,261
Other Payments In Lieu of Taxes	22,754	A1081	24,060
Interest & Penalties On Real Prop Taxes	34,058	A1090	33,512
TOTAL Real Property Tax Items	56,812		57,572
Franchises	110,242	A1170	109,580
TOTAL Non Property Tax Items	110,242		109,580
Clerk Fees	2,296	A1255	2,281
Public Pound Charges, Dog Control Fees	315	A1550	355
Park And Recreational Charges		A2001	59,615
TOTAL Departmental Income	2,611		62,251
Misc Revenue, Other Govts	14,131	A2389	0
TOTAL Intergovernmental Charges	14,131		0
Interest And Earnings	382	A2401	290
Rental of Real Property		A2410	3,500
TOTAL Use of Money And Property	382		3,790
Games of Chance		A2530	0
Bingo Licenses		A2540	0
Dog Licenses	14,434	A2544	12,586
TOTAL Licenses And Permits	14,434		12,586
Fines And Forfeited Bail	190,345	A2610	141,244
Fines & Pen-Dog Cases	50	A2611	0
TOTAL Fines And Forfeitures	190,395		141,244
Sales of Scrap & Excess Materials		A2650	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures		A2701	2,203
AIM Related Payments	18,538	A2750	
Unclassified (specify)	970	A2770	0
TOTAL Miscellaneous Local Sources	19,508		2,203
St Aid, Revenue Sharing		A3001	18,538
St Aid, Mortgage Tax	102,860	A3005	200,005
St Aid - Other (specify)	1,400	A3089	0
TOTAL State Aid	104,260		218,543
Federal Aid - Other	247	A4089	214
TOTAL Federal Aid	247		214
TOTAL Revenues	1,699,053		2,048,243
Interfund Transfers	384,413	A5031	167,548
TOTAL Interfund Transfers	384,413		167,548
Serial Bonds		A5710	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	384,413		167,548
TOTAL Detail Revenues And Other Sources	2,083,466		2,215,791

TOWN OF Cortlandville
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	50,675	A10101	51,056
Legislative Board, Equip & Cap Outlay		A10102	328
Legislative Board, Contr Expend	1,637	A10104	3,000
TOTAL Legislative Board	52,312		54,383
Municipal Court, Pers Serv	272,236	A11101	279,990
Municipal Court, Equip & Cap Outlay		A11102	980
Municipal Court, Contr Expend	71,272	A11104	29,441
TOTAL Municipal Court	343,508		310,412
Supervisor,pers Serv	34,751	A12201	34,891
Supervisor,equip & Cap Outlay		A12202	1,733
Supervisor,contr Expend	2,108	A12204	4,238
TOTAL Supervisor	36,859		40,862
Auditor, Contr Expend	18,050	A13204	17,550
TOTAL Auditor	18,050		17,550
Tax Collection,contr Expend	1,173	A13304	1,282
TOTAL Tax Collection	1,173		1,282
Budget, Pers Serv	25,518	A13401	18,613
Budget, Contr Expend		A13404	1,500
TOTAL Budget	25,518		20,113
Assessment, Pers Serv	73,966	A13551	79,260
Assessment, Equip & Cap Outlay		A13552	2,228
Assessment, Contr Expend	2,476	A13554	4,582
TOTAL Assessment	76,442		86,071
Fiscal Agents Fees, Contr Expend		A13804	16,080
TOTAL Fiscal Agents Fees	0		16,080
Clerk,pers Serv	175,744	A14101	171,701
Clerk,contr Expend	5,849	A14104	5,928
TOTAL Clerk	181,593		177,629
Law, Pers Serv	47,550	A14201	48,881
Law, Contr Expend	4,500	A14204	13,754
TOTAL Law	52,050		62,635
Personnel, Pers Serv	139,703	A14301	143,953
Personnel,equip & Cap Outlay	6,668	A14302	0
Personnel, Contr Expend	34,966	A14304	20,508
TOTAL Personnel	181,337		164,460
Records Mgmt, PerS. Serv.	4,335	A14601	4,457
TOTAL Records Mgmt	4,335		4,457
Operation of Plant Equip & Cap Outlay		A16202	4,035
Operation of Plant Contr Expend	129,764	A16204	116,956
TOTAL Operation of Plant Contr Expend	129,764		120,990
Central Comm System Equip & Cap Outlay		A16502	0
Central Comm System Contr Expend	10,423	A16504	10,472
TOTAL Central Comm System Contr Expend	10,423		10,472
Central Print & Mail Contr Expend	11,611	A16704	22,400
TOTAL Central Print & Mail Contr Expend	11,611		22,400

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Central Data Process & Cap Outlay	5,041	A16802	3,074
Central Data Process, Contr Expend	25,768	A16804	28,981
TOTAL Central Data Process	30,809		32,055
Unallocated Insurance, Contr Expend	62,066	A19104	69,483
TOTAL Unallocated Insurance	62,066		69,483
Municipal Assn Dues, Contr Expend	1,200	A19204	1,350
TOTAL Municipal Assn Dues	1,200		1,350
Judgements And Claims, Contr Expend		A19304	0
TOTAL Judgements And Claims	0		0
Other General Govt Support, Contract Exp	3,365	A19894	2,726
TOTAL Other General Govt Support	3,365		2,726
TOTAL General Government Support	1,222,415		1,215,410
Traffic Control, Contr Expen	14,700	A33104	16,779
TOTAL Traffic Control	14,700		16,779
On-Street Parking, Contr Expend		A33204	0
TOTAL On-Street Parking	0		0
Control of Animals, Contr Expend	45,654	A35104	44,653
TOTAL Control of Animals	45,654		44,653
Other Animal Control, Contr Expend	3,500	A35204	3,500
TOTAL Other Animal Control	3,500		3,500
TOTAL Public Safety	63,854		64,932
Street Admin, Pers Serv	70,380	A50101	81,723
Street Admin, Contr Expend	1,927	A50104	1,046
TOTAL Street Admin	72,307		82,769
Garage, Equip & Cap Outlay		A51322	14,821
Garage, Contr Expend	44,619	A51324	43,563
TOTAL Garage	44,619		58,384
Street Lighting, Contr Expend	122,009	A51824	116,302
TOTAL Street Lighting	122,009		116,302
TOTAL Transportation	238,935		257,455
Publicity, Contr Expend	429	A64104	0
TOTAL Publicity	429		0
Other Eco & Dev, Contr Expend	18,000	A69894	21,500
TOTAL Other Eco & Dev	18,000		21,500
TOTAL Economic Assistance And Opportunity	18,429		21,500
Parks, Pers Serv		A71101	18,781
Parks, Equip & Cap Outlay		A71102	20,170
Parks, Contr Expend		A71104	37,405
TOTAL Parks	0		76,355
Historian, Pers Serv		A75101	2,301
Historian, Equip & Cap Outlay		A75102	0
Historian, Contr Expend		A75104	62
TOTAL Historian	0		2,362

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Celebrations, Contr Expend	792	A75504	371
TOTAL Celebrations	792		371
TOTAL Culture And Recreation	792		79,089
Research, Contr Expend	9,062	A80304	6,291
TOTAL Research	9,062		6,291
Environmental Control, Contr Expend	9,813	A80904	30,328
TOTAL Environmental Control	9,813		30,328
Cemetery, Contr Expend		A88104	0
TOTAL Cemetery	0		0
TOTAL Home And Community Services	18,875		36,619
State Retirement System	109,378	A90108	125,679
Social Security, Employer Cont	64,784	A90308	69,806
Worker's Compensation, Empl Bnfts	49,715	A90408	38,892
Unemployment Insurance, Empl Bnfts		A90508	2,268
Disability Insurance, Empl Bnfts	584	A90558	610
Hospital & Medical (dental) Ins, Empl Bnft	246,082	A90608	282,743
Other Employee Benefits (spec)		A90898	0
TOTAL Employee Benefits	470,544		519,997
Debt Principal, Serial Bonds	97,500	A97106	97,500
Debt Principal, Bond Anticipation Notes		A97306	155,000
TOTAL Debt Principal	97,500		252,500
Debt Interest, Serial Bonds	52,281	A97107	47,968
Debt Interest, Bond Anticipation Notes	55,800	A97307	90,000
TOTAL Debt Interest	108,081		137,968
TOTAL Expenditures	2,239,425		2,585,470
Transfers, Other Funds	200,000	A99019	0
TOTAL Operating Transfers	200,000		0
TOTAL Other Uses	200,000		0
TOTAL Detail Expenditures And Other Uses	2,439,425		2,585,470

TOWN OF Cortlandville
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,565,161	A8021	1,209,193
Prior Period Adj -Decrease In Fund Balance	9	A8015	
Restated Fund Balance - Beg of Year	1,565,152	A8022	1,209,193
ADD - REVENUES AND OTHER SOURCES	2,083,466		2,215,791
DEDUCT - EXPENDITURES AND OTHER USES	2,439,425		2,585,470
Fund Balance - End of Year	1,209,193	A8029	839,538

TOWN OF Cortlandville
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	1,462,139	A1049N	1,711,848
Est Rev - Real Property Tax Items	26,500	A1099N	26,500
Est Rev - Non Property Tax Items	110,000	A1199N	110,000
Est Rev - Departmental Income	42,250	A1299N	52,250
Est Rev - Use of Money And Property	4,100	A2499N	19,000
Est Rev - Licenses And Permits	10,500	A2599N	11,000
Est Rev - Fines And Forfeitures	200,000	A2649N	150,000
Est Rev - State Aid	141,000	A3099N	138,000
Est Rev - Federal Aid	247	A4099N	247
TOTAL Estimated Revenues	1,996,736		2,218,845
Estimated - Interfund Transfer	167,548	A5031N	167,548
Estimated - Proceeds of Obligations	350,000	A5799N	500,000
Appropriated Fund Balance	582,607	A599N	517,667
TOTAL Estimated Other Sources	1,100,155		1,185,215
TOTAL Estimated Revenues And Other Sources	3,096,891		3,404,060

TOWN OF Cortlandville
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	1,343,301	A1999N	1,897,324
App - Public Safety	76,500	A3999N	76,500
App - Transportation	310,480	A5999N	307,880
App - Economic Assistance And Opportunity	21,000	A6999N	23,000
App - Culture And Recreation	412,730	A7999N	167,264
App - Home And Community Services	34,000	A8999N	30,500
App - Employee Benefits	513,412	A9199N	521,176
App - Debt Service	385,468	A9899N	380,416
TOTAL Appropriations	3,096,891		3,404,060
TOTAL Appropriations And Other Uses	3,096,891		3,404,060

TOWN OF Cortlandville
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		B200	0
Cash In Time Deposits	416,372	B201	536,010
TOTAL Cash	416,372		536,010
Accounts Receivable		B380	0
TOTAL Other Receivables (net)	0		0
Due From State And Federal Government		B410	0
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds		B391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments		B440	0
TOTAL Due From Other Governments	0		0
Prepaid Expenses	270	B480	1,130
TOTAL Prepaid Expenses	270		1,130
Cash In Time Deposits Special Reserves	20,664	B231	20,668
TOTAL Restricted Assets	20,664		20,668
TOTAL Assets and Deferred Outflows of Resources	437,306		557,808

TOWN OF Cortlandville
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	495	B600	10,583
TOTAL Accounts Payable	495		10,583
Bond Anticipation Notes Payable		B626	0
TOTAL Notes Payable	0		0
Overpayments & Clearing Account		B690	0
TOTAL Other Liabilities	0		0
Due To Other Funds		B630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	495		10,583
Fund Balance			
Not in Spendable Form	270	B806	0
TOTAL Nonspendable Fund Balance	270		0
Retirement Contribution Reserve	19,018	B827	19,018
Other Restricted Fund Balance	1,646	B899	1,646
TOTAL Restricted Fund Balance	20,664		20,664
Assigned Appropriated Fund Balance	200,000	B914	200,000
Assigned Unappropriated Fund Balance	215,877	B915	326,561
TOTAL Assigned Fund Balance	415,877		526,561
TOTAL Fund Balance	436,811		547,225
TOTAL Liabilities, Deferred Inflows And Fund Balance	437,306		557,808

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	292,202	B1001	79,544
TOTAL Real Property Taxes	292,202		79,544
Sales Tax (from County)	350,000	B1120	250,000
TOTAL Non Property Tax Items	350,000		250,000
Safety Inspection Fees	11,534	B1560	15,144
Charges For Demolition of Unsafe Build	564	B1570	211
Vital Statistics Fees	1,828	B1603	2,010
Park And Recreational Charges	41,590	B2001	620
Zoning Fees	73,809	B2110	188,821
Planning Board Fees	1,000	B2115	5,228
TOTAL Departmental Income	130,325		212,033
Interest And Earnings	128	B2401	113
Rental of Real Property	3,500	B2410	
TOTAL Use of Money And Property	3,628		113
Sales of Equipment		B2665	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures		B2701	0
Gifts And Donations		B2705	0
AIM Related Payments	18,538	B2750	
TOTAL Miscellaneous Local Sources	18,538		0
St Aid, State Revenue Sharing		B3001	18,538
St Aid, Other Aid (specify)	11,747	B3089	
St Aid, Youth Programs		B3820	0
TOTAL State Aid	11,747		18,538
Fed Aid Other Home and Community Services		B4989	
TOTAL Federal Aid	0		0
TOTAL Revenues	806,439		560,228
Interfund Transfers	200,000	B5031	0
TOTAL Interfund Transfers	200,000		0
TOTAL Other Sources	200,000		0
TOTAL Detail Revenues And Other Sources	1,006,439		560,228

TOWN OF Cortlandville
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Clerk, Pers Serv	5,100	B14101	5,243
Clerk, Equip & Cap Outlay		B14102	11,835
Clerk, Contr Expend	1,816	B14104	1,431
TOTAL Clerk	6,916		18,509
Law, Contr Expend		B14204	0
TOTAL Law	0		0
Unallocated Insurance, Contr Expend	38,175	B19104	42,501
TOTAL Unallocated Insurance	38,175		42,501
TOTAL General Government Support	45,091		61,010
Registrar of Vital Statistics, Pers Serv	2,213	B40201	1,805
Registrar of Vital Stat Contr Expend	464	B40204	406
TOTAL Registrar of Vital Stat Contr Expend	2,677		2,211
TOTAL Health	2,677		2,211
Parks, Pers Serv	10,705	B71101	
Parks, Equip & Cap Outlay	43,507	B71102	1,548
Parks, Contr Expend	309,013	B71104	14,051
TOTAL Parks	363,225		15,599
Joint Rec Proj, Contr Expend	2,822	B71454	0
TOTAL Joint Rec Proj	2,822		0
Youth Prog, Contr Expend	108,700	B73104	110,234
TOTAL Youth Prog	108,700		110,234
Library, Contr Expend	1,000	B74104	0
TOTAL Library	1,000		0
TOTAL Culture And Recreation	475,747		125,833
Zoning, Pers Serv	104,695	B80101	107,613
Zoning, Equip & Cap Outlay		B80102	0
Zoning, Contr Expend	42,107	B80104	34,169
TOTAL Zoning	146,802		141,781
Planning, Pers Serv	16,900	B80201	14,050
Planning, Equip & Cap Outlay		B80202	0
Planning, Contr Expend	92,600	B80204	10,566
TOTAL Planning	109,500		24,616
Research, Pers Serv	5,300	B80301	6,375
Research, Equip & Cap Outlay		B80302	0
Research, Contr Expend	1,574	B80304	1,966
TOTAL Research	6,874		8,341
TOTAL Home And Community Services	263,176		174,738
State Retirement, Empl Bnfts	13,820	B90108	14,000
Social Security , Empl Bnfts	10,905	B90308	9,769
Worker's Compensation, Empl Bnfts	49,715	B90408	40,186
Disability Insurance, Empl Bnfts	74	B90558	74
Hospital & Medical (dental) Ins, Empl Bnft	23,162	B90608	21,994
TOTAL Employee Benefits	97,677		86,023
TOTAL Expenditures	884,368		449,814

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Other Uses			
Transfers, Other Funds		B99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	884,368		449,814

TOWN OF Cortlandville
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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	314,743	B8021	436,811
Prior Period Adj -Decrease In Fund Balance	3	B8015	
Restated Fund Balance - Beg of Year	314,740	B8022	436,811
ADD - REVENUES AND OTHER SOURCES	1,006,439		560,228
DEDUCT - EXPENDITURES AND OTHER USES	884,368		449,814
Fund Balance - End of Year	436,811	B8029	547,230

TOWN OF Cortlandville
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Tax Items	79,544	B1099N	0
Est Rev - Non Property Tax Items	250,000	B1199N	250,000
Est Rev - Departmental Income	73,200	B1299N	135,200
Est Rev - Use of Money And Property	100	B2499N	100
Est Rev - State Aid	18,000	B3099N	15,000
TOTAL Estimated Revenues	420,844		400,300
Appropriated Fund Balance	200,000	B599N	95,874
TOTAL Estimated Other Sources	200,000		95,874
TOTAL Estimated Revenues And Other Sources	620,844		496,174

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	70,743	B1999N	71,811
App - Health	3,000	B4999N	4,000
App - Culture And Recreation	176,700	B7999N	65,350
App - Home And Community Services	264,306	B8999N	245,516
App - Employee Benefits	106,095	B9199N	109,497
TOTAL Appropriations	620,844		496,174
TOTAL Appropriations And Other Uses	620,844		496,174

TOWN OF Cortlandville
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		CD200	15,138
Cash In Time Deposits	141,051	CD201	77,905
TOTAL Cash	141,051		93,043
TOTAL Assets and Deferred Outflows of Resources	141,051		93,043

TOWN OF Cortlandville
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	141,051	CD915	93,043
TOTAL Assigned Fund Balance	141,051		93,043
TOTAL Fund Balance	141,051		93,043
TOTAL Liabilities, Deferred Inflows And Fund Balance	141,051		93,043

TOWN OF Cortlandville
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Community Development Income	68,759	CD2170	93,647
TOTAL Departmental Income	68,759		93,647
Interest And Earnings	5,380	CD2401	3,522
TOTAL Use of Money And Property	5,380		3,522
Fed Aid, Community Development Act	104,902	CD4910	44,613
TOTAL Federal Aid	104,902		44,613
TOTAL Revenues	179,041		141,781
Interfund Transfers		CD5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	179,041		141,781

TOWN OF Cortlandville
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Rehab Loans & Grant, Contr Expend	97,211	CD86684	24,975
TOTAL Rehab Loans & Grant	97,211		24,975
Administration, Contr Expend	7,691	CD86864	4,500
TOTAL Administration	7,691		4,500
Econ Dev Zone - Contr Expend	108,800	CD86874	
TOTAL Econ Dev Zone - Contr Expend	108,800		0
Other Agencies	76,884	CD86894	76,022
TOTAL Other Agencies	76,884		76,022
TOTAL Home And Community Services	290,586		105,497
TOTAL Expenditures	290,586		105,497
Transfers, Other Funds		CD99019	84,292
TOTAL Operating Transfers	0		84,292
TOTAL Other Uses	0		84,292
TOTAL Detail Expenditures And Other Uses	290,586		189,790

TOWN OF Cortlandville
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	252,595	CD8021	141,051
Restated Fund Balance - Beg of Year	252,595	CD8022	141,051
ADD - REVENUES AND OTHER SOURCES	179,041		141,781
DEDUCT - EXPENDITURES AND OTHER USES	290,586		189,790
Fund Balance - End of Year	141,051	CD8029	93,041

TOWN OF Cortlandville
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		DA200	0
Cash In Time Deposits	275,251	DA201	275,306
TOTAL Cash	275,251		275,306
TOTAL Assets and Deferred Outflows of Resources	275,251		275,306

TOWN OF Cortlandville
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	275,062	DA914	275,062
Assigned Unappropriated Fund Balance	189	DA915	244
TOTAL Assigned Fund Balance	275,251		275,306
TOTAL Fund Balance	275,251		275,306
TOTAL Liabilities, Deferred Inflows And Fund Balance	275,251		275,306

TOWN OF Cortlandville
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes		DA1001	0
TOTAL Real Property Taxes	0		0
Transportation Services, Other Govts		DA2300	0
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	56	DA2401	55
TOTAL Use of Money And Property	56		55
TOTAL Revenues	56		55
TOTAL Detail Revenues And Other Sources	56		55

TOWN OF Cortlandville
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Bridges, Contr Expend		DA51204	0
TOTAL Maint of Bridges	0		0
TOTAL Transportation	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

TOWN OF Cortlandville
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	275,195	DA8021	275,251
Restated Fund Balance - Beg of Year	275,195	DA8022	275,251
ADD - REVENUES AND OTHER SOURCES	56		55
DEDUCT - EXPENDITURES AND OTHER USES			0
Fund Balance - End of Year	275,251	DA8029	275,304

TOWN OF Cortlandville
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Other Sources			
Appropriated Fund Balance	275,062	DA599N	275,062
TOTAL Estimated Other Sources	275,062		275,062
TOTAL Estimated Revenues And Other Sources	275,062		275,062

TOWN OF Cortlandville
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	275,062	DA5999N	275,062
TOTAL Appropriations	275,062		275,062
TOTAL Appropriations And Other Uses	275,062		275,062

TOWN OF Cortlandville
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		DB200	0
Cash In Time Deposits	1,734,602	DB201	2,095,082
TOTAL Cash	1,734,602		2,095,082
Due From State And Federal Government		DB410	0
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds		DB391	0
TOTAL Due From Other Funds	0		0
Prepaid Expenses		DB480	15,560
TOTAL Prepaid Expenses	0		15,560
Cash In Time Deposits Special Reserves	250,383	DB231	300,434
TOTAL Restricted Assets	250,383		300,434
TOTAL Assets and Deferred Outflows of Resources	1,984,985		2,411,076

TOWN OF Cortlandville
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	50,463	DB600	18,306
TOTAL Accounts Payable	50,463		18,306
Due To Other Funds		DB630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	50,463		18,306
Fund Balance			
Not in Spendable Form		DB806	0
TOTAL Nonspendable Fund Balance	0		0
Retirement Contribution Reserve	353	DB827	353
Capital Reserve	250,030	DB878	300,080
TOTAL Restricted Fund Balance	250,383		300,434
Assigned Appropriated Fund Balance	1,000,000	DB914	1,000,000
Assigned Unappropriated Fund Balance	684,139	DB915	1,092,336
TOTAL Assigned Fund Balance	1,684,139		2,092,336
TOTAL Fund Balance	1,934,522		2,392,770
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,984,985		2,411,076

TOWN OF Cortlandville
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	466,473	DB1001	457,082
TOTAL Real Property Taxes	466,473		457,082
Sales Tax (from County)	2,167,336	DB1120	2,224,335
TOTAL Non Property Tax Items	2,167,336		2,224,335
Interest And Earnings	448	DB2401	449
TOTAL Use of Money And Property	448		449
Sales of Scrap & Excess Materials		DB2650	2,753
Sales of Equipment	14,100	DB2665	0
Other Compensation For Loss	441	DB2690	0
TOTAL Sale of Property And Compensation For Loss	14,541		2,753
Refunds of Prior Year's Expenditures	6,721	DB2701	5,332
TOTAL Miscellaneous Local Sources	6,721		5,332
St Aid, Other Aid (specify)		DB3089	0
St Aid, Consolidated Highway Aid	243,480	DB3501	87,133
St Aid Emergency Disaster Assistance		DB3960	0
TOTAL State Aid	243,480		87,133
TOTAL Revenues	2,899,000		2,777,085
Interfund Transfers		DB5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	2,899,000		2,777,085

TOWN OF Cortlandville
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Pers Serv	576,240	DB51101	67,795
Maint of Streets, Contr Expend	257,917	DB51104	222,093
TOTAL Maint of Streets	834,157		289,888
Perm Improve Highway, Equip & Cap Outlay	411,197	DB51122	205,149
TOTAL Perm Improve Highway	411,197		205,149
Machinery, Pers Serv	150,058	DB51301	417,910
Machinery, Equip & Cap Outlay	239,913	DB51302	92,600
Machinery, Contr Expend	357,869	DB51304	194,729
TOTAL Machinery	747,839		705,239
Snow Removal, Pers Serv	289,519	DB51421	454,976
Snow Removal, Equip & Cap Outlay	52,987	DB51422	0
Snow Removal, Contr Expend	233,619	DB51424	195,156
TOTAL Snow Removal	576,125		650,132
TOTAL Transportation	2,569,317		1,850,407
State Retirement, Empl Bnfts	117,725	DB90108	113,787
Social Security, Empl Bnfts	74,023	DB90308	68,349
Disability Insurance, Empl Bnfts	402	DB90558	402
Hospital & Medical (dental) Ins, Empl Bnft	276,530	DB90608	285,892
TOTAL Employee Benefits	468,680		468,430
TOTAL Expenditures	3,037,997		2,318,837
TOTAL Detail Expenditures And Other Uses	3,037,997		2,318,837

TOWN OF Cortlandville
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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,073,596	DB8021	1,934,522
Prior Period Adj -Decrease In Fund Balance	76	DB8015	
Restated Fund Balance - Beg of Year	2,073,520	DB8022	1,934,522
ADD - REVENUES AND OTHER SOURCES	2,899,000		2,777,085
DEDUCT - EXPENDITURES AND OTHER USES	3,037,997		2,318,837
Fund Balance - End of Year	1,934,522	DB8029	2,392,773

TOWN OF Cortlandville
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	455,577	DB1049N	363,608
Est Rev - Non Property Tax Items	2,050,000	DB1199N	1,750,000
Est Rev - Use of Money And Property	150	DB2499N	150
Est Rev - Sale of Prop And Comp For Loss		DB2699N	42,700
Est Rev - State Aid	243,481	DB3099N	193,481
TOTAL Estimated Revenues	2,749,208		2,349,939
Estimated - Proceeds of Obligations		DB5799N	400,000
Appropriated Fund Balance	1,000,000	DB599N	1,000,000
TOTAL Estimated Other Sources	1,000,000		1,400,000
TOTAL Estimated Revenues And Other Sources	3,749,208		3,749,939

TOWN OF Cortlandville
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	3,169,539	DB5999N	3,164,539
App - Employee Benefits	529,669	DB9199N	535,400
TOTAL Appropriations	3,699,208		3,699,939
Other Budgetary Purposes	50,000	DB962N	50,000
TOTAL Other Uses	50,000		50,000
TOTAL Appropriations And Other Uses	3,749,208		3,749,939

TOWN OF Cortlandville
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(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	227,773	FX200	235,749
Cash In Time Deposits	486,107	FX201	58,932
Petty Cash	100	FX210	100
TOTAL Cash	713,981		294,780
Water Rents Receivable	314	FX350	207,492
TOTAL Other Receivables (net)	314		207,492
Due From State And Federal Government	166,244	FX410	166,244
TOTAL State And Federal Aid Receivables	166,244		166,244
Due From Other Funds	696,320	FX391	697,450
TOTAL Due From Other Funds	696,320		697,450
Due From Other Governments		FX440	300,000
TOTAL Due From Other Governments	0		300,000
Prepaid Expenses	8,828	FX480	12,095
TOTAL Prepaid Expenses	8,828		12,095
Cash In Time Deposits Special Reserves	417,906	FX231	432,989
TOTAL Restricted Assets	417,906		432,989
TOTAL Assets and Deferred Outflows of Resources	2,003,592		2,111,051

TOWN OF Cortlandville
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(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	8,215	FX600	25,904
TOTAL Accounts Payable	8,215		25,904
TOTAL Liabilities	8,215		25,904
Fund Balance			
Not in Spendable Form	691,295	FX806	
TOTAL Nonspendable Fund Balance	691,295		0
Retirement Contribution Reserve	13,030	FX827	13,033
Capital Reserve	404,875	FX878	419,956
TOTAL Restricted Fund Balance	417,906		432,989
Assigned Unappropriated Fund Balance	886,177	FX915	1,652,158
TOTAL Assigned Fund Balance	886,177		1,652,158
TOTAL Fund Balance	1,995,377		2,085,147
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,003,592		2,111,051

TOWN OF Cortlandville
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(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	207,095	FX1030	192,194
TOTAL Real Property Taxes	207,095		192,194
Metered Water Sales	803,590	FX2140	1,046,315
Unmetered Water Sales	21,380	FX2142	26,635
Water Service Charges	14,385	FX2144	8,055
Interest & Penalties On Water Rents	9,395	FX2148	4,221
TOTAL Departmental Income	848,750		1,085,225
Interest And Earnings	251	FX2401	207
TOTAL Use of Money And Property	251		207
Sales of Equipment		FX2665	1,775
TOTAL Sale of Property And Compensation For Loss	0		1,775
Refunds of Prior Year's Expenditures	372	FX2701	
TOTAL Miscellaneous Local Sources	372		0
St Aid - Other Home And Community Service	166,244	FX3989	
TOTAL State Aid	166,244		0
TOTAL Revenues	1,222,713		1,279,401
TOTAL Detail Revenues And Other Sources	1,222,713		1,279,401

TOWN OF Cortlandville
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(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend		FX19504	8,327
TOTAL Taxes & Assess On Munic Prop	0		8,327
TOTAL General Government Support	0		8,327
Water Administration, Pers Serv	152,415	FX83101	156,907
Water Administration, Equip & Cap Outlay		FX83102	27,177
Water Administration, Contr Expend	35,034	FX83104	33,208
TOTAL Water Administration	187,449		217,292
Source Supply Pwr & Pump, Equip & Cap Out	221,154	FX83202	5,235
Source Supply Pwr & Pump, Contr Expend	263,466	FX83204	167,827
TOTAL Source Supply Pwr & Pump	484,620		173,063
Water Purification, Equip & Cap Outlay		FX83302	4,177
Water Purification, Contr Expend	12,719	FX83304	13,363
TOTAL Water Purification	12,719		17,539
Water Trans & Distrib, Contr Expend	43,990	FX83404	412,614
TOTAL Water Trans & Distrib	43,990		412,614
TOTAL Home And Community Services	728,778		820,508
State Retirement, Empl Bnfts	23,521	FX90108	24,000
Social Security, Empl Bnfts	10,969	FX90308	11,641
Disability Insurance, Empl Bnfts	70	FX90558	70
Hospital & Medical (dental) Ins, Empl Bnft	56,283	FX90608	54,119
TOTAL Employee Benefits	90,842		89,830
Debt Principal, Serial Bonds	164,384	FX97106	163,489
TOTAL Debt Principal	164,384		163,489
Debt Interest, Serial Bonds	42,710	FX97107	37,665
TOTAL Debt Interest	42,710		37,665
TOTAL Expenditures	1,026,715		1,119,819
Transfers, Other Funds	87,499	FX99019	69,812
TOTAL Operating Transfers	87,499		69,812
TOTAL Other Uses	87,499		69,812
TOTAL Detail Expenditures And Other Uses	1,114,214		1,189,631

TOWN OF Cortlandville
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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,886,879	FX8021	1,995,377
Restated Fund Balance - Beg of Year	1,886,879	FX8022	1,995,377
ADD - REVENUES AND OTHER SOURCES	1,222,713		1,279,401
DEDUCT - EXPENDITURES AND OTHER USES	1,114,214		1,189,631
Fund Balance - End of Year	1,995,377	FX8029	2,085,151

TOWN OF Cortlandville
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(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	192,194	FX1049N	104,615
Est Rev - Departmental Income	839,000	FX1299N	855,036
Est Rev - Use of Money And Property	7,100	FX2499N	0
TOTAL Estimated Revenues	1,038,294		959,651
TOTAL Estimated Revenues And Other Sources	1,038,294		959,651

TOWN OF Cortlandville
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(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	10,000	FX1999N	10,000
App - Home And Community Services	636,342	FX8999N	642,811
App - Employee Benefits	114,946	FX9199N	117,413
App - Debt Service	192,194	FX9899N	104,615
TOTAL Appropriations	953,482		874,839
Other Budgetary Purposes	15,000	FX962N	15,000
App - Interfund Transfer	69,812	FX9999N	69,812
TOTAL Other Uses	84,812		84,812
TOTAL Appropriations And Other Uses	1,038,294		959,651

TOWN OF Cortlandville
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(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	267,014	G200	263,842
Cash In Time Deposits	534,311	G201	511,259
Petty Cash	100	G210	100
TOTAL Cash	801,425		775,201
Sewer Rents Receivable	474	G360	236,353
TOTAL Other Receivables (net)	474		236,353
Due From Other Funds	13,454	G391	13,350
TOTAL Due From Other Funds	13,454		13,350
Prepaid Expenses	9,454	G480	9,654
TOTAL Prepaid Expenses	9,454		9,654
Cash In Time Deposits Special Reserves	447,247	G231	473,136
TOTAL Restricted Assets	447,247		473,136
TOTAL Assets and Deferred Outflows of Resources	1,272,053		1,507,695

TOWN OF Cortlandville
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(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		G600	1,744
TOTAL Accounts Payable	0		1,744
TOTAL Liabilities	0		1,744
Fund Balance			
Not in Spendable Form	9,453	G806	
TOTAL Nonspendable Fund Balance	9,453		0
Retirement Contribution Reserve	13,408	G827	13,410
Capital Reserve	433,839	G878	459,726
TOTAL Restricted Fund Balance	447,247		473,136
Assigned Unappropriated Fund Balance	815,353	G915	1,032,815
TOTAL Assigned Fund Balance	815,353		1,032,815
TOTAL Fund Balance	1,272,053		1,505,952
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,272,053		1,507,695

TOWN OF Cortlandville
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(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	300,346	G1030	294,980
TOTAL Real Property Taxes	300,346		294,980
Sewer Rents	1,020,666	G2120	1,248,241
Sewer Charges	100	G2122	50
Interest & Penalties On Sewer Accts	14,880	G2128	3,532
TOTAL Departmental Income	1,035,646		1,251,823
Misc Revenue, Other Govts	1,000	G2389	726
TOTAL Intergovernmental Charges	1,000		726
Interest And Earnings	247	G2401	229
TOTAL Use of Money And Property	247		229
Sales of Equipment		G2665	1,775
Insurance Recoveries	3,304	G2680	
TOTAL Sale of Property And Compensation For Loss	3,304		1,775
Refunds of Prior Year's Expenditures	76	G2701	
TOTAL Miscellaneous Local Sources	76		0
TOTAL Revenues	1,340,618		1,549,533
TOTAL Detail Revenues And Other Sources	1,340,618		1,549,533

TOWN OF Cortlandville
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(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Sewer Administration, Pers Serv	109,973	G81101	113,011
Sewer Administration, Equip & Cap Outlay		G81102	27,177
Sewer Administration, Contr Expend	40,112	G81104	34,789
TOTAL Sewer Administration	150,086		174,976
Sanitary Sewers, Equip & Cap Outlay	744	G81202	
Sanitary Sewers, Contr Expend	10,984	G81204	98,437
TOTAL Sanitary Sewers	11,727		98,437
Sewage Treat Disp, Contr Expend	515,681	G81304	628,770
TOTAL Sewage Treat Disp	515,681		628,770
Misc Home & Comm Serv, Contr Expend	203	G89894	67
TOTAL Misc Home & Comm Serv	203		67
TOTAL Home And Community Services	677,697		902,250
State Retirement, Empl Bnfts	14,095	G90108	10,387
Social Security , Empl Bnfts	8,413	G90308	8,645
Disability Insurance, Empl Bnfts	47	G90558	47
Hospital & Medical (dental) Ins, Empl Bnft	3,428	G90608	6,651
TOTAL Employee Benefits	25,982		25,731
Debt Principal, Serial Bonds	202,416	G97106	201,511
TOTAL Debt Principal	202,416		201,511
Debt Interest, Serial Bonds	92,678	G97107	88,407
TOTAL Debt Interest	92,678		88,407
TOTAL Expenditures	998,773		1,217,899
Transfers, Other Funds	99,158	G99019	97,736
TOTAL Operating Transfers	99,158		97,736
TOTAL Other Uses	99,158		97,736
TOTAL Detail Expenditures And Other Uses	1,097,931		1,315,635

TOWN OF Cortlandville
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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,029,366	G8021	1,272,053
Restated Fund Balance - Beg of Year	1,029,366	G8022	1,272,053
ADD - REVENUES AND OTHER SOURCES	1,340,618		1,549,533
DEDUCT - EXPENDITURES AND OTHER USES	1,097,931		1,315,635
Fund Balance - End of Year	1,272,053	G8029	1,505,952

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	294,980	G1049N	264,541
Est Rev - Departmental Income	987,325	G1299N	1,004,060
Est Rev - Intergovernmental Charges	726	G2399N	726
Est Rev - Use of Money And Property	7,100	G2499N	0
TOTAL Estimated Revenues	1,290,131		1,269,327
TOTAL Estimated Revenues And Other Sources	1,290,131		1,269,327

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	10,000	G1999N	10,000
App - Home And Community Services	814,157	G8999N	823,114
App - Employee Benefits	52,520	G9199N	53,036
App - Debt Service	289,918	G9899N	259,641
TOTAL Appropriations	1,166,595		1,145,791
Other Budgetary Purposes	25,800	G962N	25,800
App - Interfund Transfer	97,736	G9999N	97,736
TOTAL Other Uses	123,536		123,536
TOTAL Appropriations And Other Uses	1,290,131		1,269,327

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	374,422	H201	31,528
TOTAL Cash	374,422		31,528
TOTAL Assets and Deferred Outflows of Resources	374,422		31,528

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable	3,000,000	H626	2,845,000
TOTAL Notes Payable	3,000,000		2,845,000
Due To Other Funds	682,467	H630	682,467
TOTAL Due To Other Funds	682,467		682,467
TOTAL Liabilities	3,682,467		3,527,467
Fund Balance			
Unassigned Fund Balance	-3,308,045	H917	-3,495,939
TOTAL Unassigned Fund Balance	-3,308,045		-3,495,939
TOTAL Fund Balance	-3,308,045		-3,495,939
TOTAL Liabilities, Deferred Inflows And Fund Balance	374,422		31,528

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	72	H2401	40
TOTAL Use of Money And Property	72		40
Gifts And Donations	10,150	H2705	
Premium & Accrued Interest On Obligations		H2710	100
TOTAL Miscellaneous Local Sources	10,150		100
St Aid, Culture & Rec-Capital Proj	250,000	H3897	
TOTAL State Aid	250,000		0
TOTAL Revenues	260,222		140
Interfund Transfers		H5031	84,292
TOTAL Interfund Transfers	0		84,292
Bans Redeemed From Appropriations		H5731	155,000
TOTAL Proceeds of Obligations	0		155,000
TOTAL Other Sources	0		239,292
TOTAL Detail Revenues And Other Sources	260,222		239,432

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Garage, Equip & Cap Outlay	18,867	H51322	
TOTAL Garage	18,867		0
TOTAL Transportation	18,867		0
Parks, Equip & Cap Outlay	419,336	H71102	427,326
TOTAL Parks	419,336		427,326
TOTAL Culture And Recreation	419,336		427,326
TOTAL Expenditures	438,203		427,326
Transfers, Other Funds	197,756	H99019	
TOTAL Operating Transfers	197,756		0
TOTAL Other Uses	197,756		0
TOTAL Detail Expenditures And Other Uses	635,959		427,326

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,932,308	H8021	-3,308,045
Prior Period Adj -Decrease In Fund Balance	-0	H8015	
Restated Fund Balance - Beg of Year	-2,932,308	H8022	-3,308,045
ADD - REVENUES AND OTHER SOURCES	260,222		239,432
DEDUCT - EXPENDITURES AND OTHER USES	635,959		427,326
Fund Balance - End of Year	-3,308,045	H8029	-3,495,939

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	568,306	K101	568,306
Buildings	4,977,354	K102	4,977,354
Improvements Other Than Buildings	21,590,799	K103	21,590,799
Machinery And Equipment	5,589,256	K104	5,858,218
TOTAL Fixed Assets (net)	32,725,716		32,994,677
TOTAL Assets and Deferred Outflows of Resources	32,725,716		32,994,677

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	32,725,716	K159	32,994,677
TOTAL Investments in Non-Current Government Assets	32,725,716		32,994,677
TOTAL Fund Balance	32,725,716		32,994,677
TOTAL	32,725,716		32,994,677

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes		SF1001	813,244
TOTAL Real Property Taxes	0		813,244
Interest And Earnings		SF2401	10
TOTAL Use of Money And Property	0		10
TOTAL Revenues	0		813,254
TOTAL Detail Revenues And Other Sources	0		813,254

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire Protection, Contr Expend		SF34104	813,254
TOTAL Fire Protection	0		813,254
TOTAL Public Safety	0		813,254
TOTAL Expenditures	0		813,254
TOTAL Detail Expenditures And Other Uses	0		813,254

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES			813,254
DEDUCT - EXPENDITURES AND OTHER USES			813,254
Fund Balance - End of Year		SF8029	

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	25,026	TA200	
TOTAL Cash	25,026		0
TOTAL Assets and Deferred Outflows of Resources	25,026		0

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
State Retirement	4,048	TA18	
Group Insurance	4,245	TA20	
Social Security Tax	7	TA26	
Guaranty & Bid Deposits	450	TA30	
Other Funds (specify)	16,276	TA85	
TOTAL Agency Liabilities	25,026		0
TOTAL Liabilities	25,026		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	25,026		0

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	15,454,401	W129	18,352,820
TOTAL Provision To Be Made In Future Budgets	15,454,401		18,352,820
TOTAL Assets and Deferred Outflows of Resources	15,454,401		18,352,820

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Term Bonds Payable		W623	0
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	450,179	W638	1,779,626
Total OPEB Liability	7,472,722	W683	9,504,194
Installment Purchase Debt		W685	0
Judgments And Claims Payable		W686	0
Compensated Absences		W687	0
TOTAL Other Liabilities	7,922,901		11,283,820
Due To Employees' Retirement System		W637	0
TOTAL Due To Other Governments	0		0
Capital Notes Payable		W627	0
Bonds Payable	7,531,500	W628	7,069,000
TOTAL Bond And Long Term Liabilities	7,531,500		7,069,000
TOTAL Liabilities	15,454,401		18,352,820
TOTAL Liabilities	15,454,401		18,352,820

TOWN OF Cortlandville
Statement of Indebtedness
For the Fiscal Year Ending 2020

4/30/2021

County of: Cortland

Municipal Code: 110320400000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2012	BOND E	Polkville Water Improvement			04/13/2012	10/06/2050	2.00%		\$1,058,000	\$918,000	\$22,000	\$0	\$0		\$896,000
2004	BOND E	Water Refunding 2004			09/22/2004	12/31/2020	2.50%	Y	\$4,995,000	\$93,489	\$93,489	\$0	\$0		\$0
2017	BOND E	Water (Oswego/Luker)			07/06/2017	12/31/2032	2.00%		\$809,000	\$717,000	\$48,000	\$0	\$0		\$669,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$1,728,489	\$163,489	\$0	\$0	\$0	\$1,565,000
2018	BAN N	GUTCHESS SPORTS COMPLEX			01/30/2018	01/30/2019	1.86%		\$3,000,000	\$3,000,000	\$155,000	\$0	\$0		\$2,845,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$3,000,000	\$155,000	\$0	\$0	\$0	\$2,845,000
2017	BOND N	Sewer (Oakcrest/Pendleton)			07/06/2017	09/01/2032	2.00%		\$866,000	\$768,000	\$52,000	\$0	\$0		\$716,000
2018	BOND N	HIGHWAY GARAGE			06/08/2018	06/08/2038	3.95%		\$750,000	\$712,500	\$37,500	\$0	\$0		\$675,000
2017	BOND N	Town Hall Expansion			12/01/2006	12/01/2026	4.57%			\$227,500	\$32,500	\$0	\$0		\$195,000
2017	BOND N	Sewer Improve-EFC			08/20/2015	04/01/2035	2.48%			\$1,290,000	\$65,000	\$0	\$0		\$1,225,000
2017	BOND N	Town Hall Expansion			02/01/2007	12/01/2026	4.57%			\$192,500	\$27,500	\$0	\$0		\$165,000
2017	BOND N	Route 13 Sewer Line			09/01/2016	09/01/2053	1.58%			\$2,586,000	\$58,000	\$0	\$0		\$2,528,000
2017	BOND N	Sewer Refunding 2004			09/22/2004	12/31/2020	2.50%			\$26,511	\$26,511	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$5,803,011	\$299,011	\$0	\$0	\$0	\$5,504,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$10,531,500	\$617,500	\$0	\$0	\$0	\$9,914,000

TOWN OF Cortlandville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$900.00
Demand Deposits	9Z2011	\$583,128.90
Time Deposits	9Z2021	\$5,528,314.15
Total		<u>\$6,112,343.05</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$6,026,286.12
Total		<u>\$6,276,286.12</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Cortlandville
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1072	\$174,252	\$713	\$174,965	\$0
*****-9806	\$83,355	\$0	\$5,450	\$77,905
*****-5961	\$81,085	\$15,138	\$491	\$95,732
*****-0014	\$1,088,962	\$90,800	\$0	\$1,179,762
*****-0832	\$107,057	\$7,378	\$46,572	\$67,863
*****-0012	\$4,281,078	\$491	\$90,979	\$4,190,590
*****-1028	\$500,129	\$0	\$539	\$499,591
Total Adjusted Bank Balance				\$6,111,443
Petty Cash				\$900.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$6,112,343
Total Cash Balance All Funds			9ZCASHB *	\$6,112,343
* Must be equal				

TOWN OF Cortlandville
Local Government Questionnaire
For the Fiscal Year Ending 2020

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	Yes
If not, are you planning on having an audit conducted?	
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan?	Yes
If yes, has your municipality used the results to design the system of internal controls?	Yes
8) Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF Cortlandville
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:		40			
Total Part Time Employees:		15			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$287,853.00	35	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$168,210.00			
90408	Worker's Compensation Insurance	\$79,077.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$2,268.00			
90558	Disability Insurance	\$1,203.00			
90608	Hospital and Medical (Dental) Insurance	\$651,399.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,190,010.00			
Computed Total From Financial Section (comparative purposes only)		\$1,190,010.29			

TOWN OF Cortlandville
Energy Costs and Consumption
For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$22,618	12,755	gallons	
Diesel Fuel	\$41,132	19,645	gallons	
Fuel Oil			gallons	
Natural Gas	\$16,070	18,460	cubic feet	Therms
Electricity	\$213,852	2,399,305	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, TOM WILLIAMS, hereby certify that I am the Chief Fiscal Officer of the TOWN of CORTLANDVILLE, and that the information provided in the annual financial report of the TOWN of CORTLANDVILLE, for the fiscal year ended 12/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of CORTLANDVILLE, and adopted by me as my signature for use in conjunction with the filing of the TOWN of CORTLANDVILLE's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of CORTLANDVILLE's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

MEGAN JOHNSON
Name of Report Preparer if different
than Chief Fiscal Officer

(607) 756-8352
Telephone Number

04/30/2021
Date of Certification

TOM WILLIAMS
Name

TOWN SUPERVISOR
Title

3577 TERRACE RD CORTLAND NY
Official Address

(607) 756-6091
Official Telephone Number

TOWN OF Cortlandville
Financial Comments
For the Fiscal Year Ending 2020