

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 12/31/2021

\*\*\*\*\*

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	67,863	A200	0
Cash In Time Deposits	539,859	A201	1,268,634
Petty Cash	700	A210	700
<b>TOTAL Cash</b>	<b>608,422</b>		<b>1,269,334</b>
Taxes Receivable, Current	28,333	A250	95,034
<b>TOTAL Taxes Receivable (net)</b>	<b>28,333</b>		<b>95,034</b>
Due From State And Federal Government	0	A410	0
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	0	A391	0
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments	136,559	A440	0
<b>TOTAL Due From Other Governments</b>	<b>136,559</b>		<b>0</b>
Prepaid Expenses	64,666	A480	74,523
<b>TOTAL Prepaid Expenses</b>	<b>64,666</b>		<b>74,523</b>
Cash In Time Deposits Special Reserves	175,744	A231	111,616
<b>TOTAL Restricted Assets</b>	<b>175,744</b>		<b>111,616</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,013,724</b>		<b>1,550,507</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	32,940	A600	14,914
<b>TOTAL Accounts Payable</b>	<b>32,940</b>		<b>14,914</b>
Accrued Liabilities	112,935	A601	100,733
<b>TOTAL Accrued Liabilities</b>	<b>112,935</b>		<b>100,733</b>
Overpayments & Clearing Account	0	A690	18,550
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>18,550</b>
Due To Other Funds	28,333	A630	95,034
<b>TOTAL Due To Other Funds</b>	<b>28,333</b>		<b>95,034</b>
<b>TOTAL Liabilities</b>	<b>174,209</b>		<b>229,231</b>
<b>Deferred Inflows of Resources</b>			
Deferred Taxes		A694	364,922
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>364,922</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>364,922</b>
<b>Fund Balance</b>			
Not in Spendable Form	64,666	A806	0
<b>TOTAL Nonspendable Fund Balance</b>	<b>64,666</b>		<b>0</b>
Unemployment Insurance Reserve	80,594	A815	80,611
Retirement Contribution Reserve	30,116	A827	30,123
Capital Reserve	0	A878	0
Reserve For Debt	65,033	A884	
<b>TOTAL Restricted Fund Balance</b>	<b>175,744</b>		<b>110,733</b>
Committed Fund Balance		A913	65,033
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>65,033</b>
Assigned Appropriated Fund Balance	517,667	A914	582,607
<b>TOTAL Assigned Fund Balance</b>	<b>517,667</b>		<b>582,607</b>
Unassigned Fund Balance	81,438	A917	197,981
<b>TOTAL Unassigned Fund Balance</b>	<b>81,438</b>		<b>197,981</b>
<b>TOTAL Fund Balance</b>	<b>839,515</b>		<b>956,354</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,013,724</b>		<b>1,550,507</b>



TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	1,440,261	A1001	1,648,348
<b>TOTAL Real Property Taxes</b>	<b>1,440,261</b>		<b>1,648,348</b>
Other Payments In Lieu of Taxes	24,060	A1081	68,838
Interest & Penalties On Real Prop Taxes	33,512	A1090	28,572
<b>TOTAL Real Property Tax Items</b>	<b>57,572</b>		<b>97,410</b>
Franchises	109,580	A1170	109,958
<b>TOTAL Non Property Tax Items</b>	<b>109,580</b>		<b>109,958</b>
Clerk Fees	2,281	A1255	2,538
Public Pound Charges, Dog Control Fees	355	A1550	520
Park And Recreational Charges	59,615	A2001	77,602
<b>TOTAL Departmental Income</b>	<b>62,251</b>		<b>80,660</b>
Misc Revenue, Other Govts	0	A2389	21,880
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>21,880</b>
Interest And Earnings	290	A2401	316
Rental of Real Property	3,500	A2410	2,800
<b>TOTAL Use of Money And Property</b>	<b>3,790</b>		<b>3,116</b>
Games of Chance	0	A2530	0
Bingo Licenses	0	A2540	0
Dog Licenses	12,586	A2544	12,619
<b>TOTAL Licenses And Permits</b>	<b>12,586</b>		<b>12,619</b>
Fines And Forfeited Bail	141,244	A2610	154,755
Fines & Pen-Dog Cases	0	A2611	0
<b>TOTAL Fines And Forfeitures</b>	<b>141,244</b>		<b>154,755</b>
Sales of Scrap & Excess Materials	0	A2650	0
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>0</b>
Refunds of Prior Year's Expenditures	2,203	A2701	1,162
AIM Related Payments	18,538	A2750	18,538
Unclassified (specify)	0	A2770	2
<b>TOTAL Miscellaneous Local Sources</b>	<b>20,741</b>		<b>19,702</b>
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	200,005	A3005	256,558
St Aid - Other (specify)	0	A3089	0
<b>TOTAL State Aid</b>	<b>200,005</b>		<b>256,558</b>
Federal Aid - Other	214	A4089	9,857
<b>TOTAL Federal Aid</b>	<b>214</b>		<b>9,857</b>
<b>TOTAL Revenues</b>	<b>2,048,243</b>		<b>2,414,862</b>
Interfund Transfers	167,548	A5031	167,548
<b>TOTAL Interfund Transfers</b>	<b>167,548</b>		<b>167,548</b>
Serial Bonds	0	A5710	0
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>167,548</b>		<b>167,548</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,215,791</b>		<b>2,582,410</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Legislative Board, Pers Serv	51,056	A10101	51,056
Legislative Board, Equip & Cap Outlay	328	A10102	0
Legislative Board, Contr Expend	3,000	A10104	2,788
<b>TOTAL Legislative Board</b>	<b>54,383</b>		<b>53,844</b>
Municipal Court, Pers Serv	279,990	A11101	288,510
Municipal Court, Equip & Cap Outlay	980	A11102	0
Municipal Court, Contr Expend	29,441	A11104	41,139
<b>TOTAL Municipal Court</b>	<b>310,412</b>		<b>329,649</b>
Supervisor,pers Serv	34,891	A12201	34,371
Supervisor,equip & Cap Outlay	1,733	A12202	200
Supervisor,contr Expend	4,238	A12204	2,922
<b>TOTAL Supervisor</b>	<b>40,862</b>		<b>37,492</b>
Auditor, Contr Expend	17,550	A13204	13,400
<b>TOTAL Auditor</b>	<b>17,550</b>		<b>13,400</b>
Tax Collection,contr Expend	1,282	A13304	785
<b>TOTAL Tax Collection</b>	<b>1,282</b>		<b>785</b>
Budget, Pers Serv	18,613	A13401	18,268
Budget, Contr Expend	1,500	A13404	7,749
<b>TOTAL Budget</b>	<b>20,113</b>		<b>26,017</b>
Assessment, Pers Serv	79,260	A13551	92,367
Assessment, Equip & Cap Outlay	2,228	A13552	0
Assessment, Contr Expend	4,582	A13554	2,501
<b>TOTAL Assessment</b>	<b>86,071</b>		<b>94,867</b>
Fiscal Agents Fees, Contr Expend	16,080	A13804	20,374
<b>TOTAL Fiscal Agents Fees</b>	<b>16,080</b>		<b>20,374</b>
Clerk,pers Serv	171,701	A14101	178,079
Clerk,contr Expend	5,928	A14104	4,157
<b>TOTAL Clerk</b>	<b>177,629</b>		<b>182,236</b>
Law, Pers Serv	48,881	A14201	49,517
Law, Contr Expend	13,754	A14204	3,934
<b>TOTAL Law</b>	<b>62,635</b>		<b>53,451</b>
Personnel, Pers Serv	143,953	A14301	107,937
Personnel,equip & Cap Outlay	0	A14302	0
Personnel, Contr Expend	20,508	A14304	24,140
<b>TOTAL Personnel</b>	<b>164,460</b>		<b>132,077</b>
Records Mgmt, PerS. Serv.	4,457	A14601	4,510
<b>TOTAL Records Mgmt</b>	<b>4,457</b>		<b>4,510</b>
Operation of Plant, Equip & Cap Outlay	4,035	A16202	0
Operation of Plant, Contr Expend	116,956	A16204	109,411
<b>TOTAL Operation of Plant</b>	<b>120,990</b>		<b>109,411</b>
Central Comm System Equip & Cap Outlay	0	A16502	0
Central Comm System Contr Expend	10,472	A16504	8,542
<b>TOTAL Central Comm System Contr Expend</b>	<b>10,472</b>		<b>8,542</b>
Central Print & Mail Contr Expend	22,400	A16704	22,413
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>22,400</b>		<b>22,413</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Central Data Process & Cap Outlay	3,074	A16802	18,031
Central Data Process, Contr Expend	28,981	A16804	36,356
<b>TOTAL Central Data Process</b>	<b>32,055</b>		<b>54,387</b>
Unallocated Insurance, Contr Expend	69,483	A19104	72,066
<b>TOTAL Unallocated Insurance</b>	<b>69,483</b>		<b>72,066</b>
Municipal Assn Dues, Contr Expend	1,350	A19204	1,350
<b>TOTAL Municipal Assn Dues</b>	<b>1,350</b>		<b>1,350</b>
Judgements And Claims, Contr Expend	0	A19304	0
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>0</b>
Other General Govt Support, Contract Exp	2,726	A19894	1,195
<b>TOTAL Other General Govt Support</b>	<b>2,726</b>		<b>1,195</b>
<b>TOTAL General Government Support</b>	<b>1,215,410</b>		<b>1,218,066</b>
Traffic Control, Contr Expen	16,779	A33104	11,555
<b>TOTAL Traffic Control</b>	<b>16,779</b>		<b>11,555</b>
On-Street Parking, Contr Expend	0	A33204	0
<b>TOTAL On-Street Parking</b>	<b>0</b>		<b>0</b>
Control of Animals, Contr Expend	44,653	A35104	44,558
<b>TOTAL Control of Animals</b>	<b>44,653</b>		<b>44,558</b>
Other Animal Control, Contr Expend	3,500	A35204	3,500
<b>TOTAL Other Animal Control</b>	<b>3,500</b>		<b>3,500</b>
<b>TOTAL Public Safety</b>	<b>64,932</b>		<b>59,612</b>
Street Admin, Pers Serv	81,723	A50101	81,040
Street Admin, Contr Expend	1,046	A50104	987
<b>TOTAL Street Admin</b>	<b>82,769</b>		<b>82,027</b>
Garage, Equip & Cap Outlay	14,821	A51322	3,890
Garage, Contr Expend	43,563	A51324	34,015
<b>TOTAL Garage</b>	<b>58,384</b>		<b>37,905</b>
Street Lighting, Contr Expend	116,302	A51824	108,167
<b>TOTAL Street Lighting</b>	<b>116,302</b>		<b>108,167</b>
<b>TOTAL Transportation</b>	<b>257,455</b>		<b>228,099</b>
Publicity, Contr Expend	0	A64104	308
<b>TOTAL Publicity</b>	<b>0</b>		<b>308</b>
Other Eco & Dev, Contr Expend	21,500	A69894	20,000
<b>TOTAL Other Eco &amp; Dev</b>	<b>21,500</b>		<b>20,000</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>21,500</b>		<b>20,308</b>
Parks, Pers Serv	18,781	A71101	13,218
Parks, Equip & Cap Outlay	20,170	A71102	13,664
Parks, Contr Expend	37,405	A71104	57,056
<b>TOTAL Parks</b>	<b>76,355</b>		<b>83,938</b>
Historian, Pers Serv	2,301	A75101	2,634
Historian, Equip & Cap Outlay	0	A75102	0
Historian, Contr Expend	62	A75104	0
<b>TOTAL Historian</b>	<b>2,362</b>		<b>2,634</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Celebrations, Contr Expend	371	A75504	823
<b>TOTAL Celebrations</b>	<b>371</b>		<b>823</b>
<b>TOTAL Culture And Recreation</b>	<b>79,089</b>		<b>87,395</b>
Research, Contr Expend	6,291	A80304	3,625
<b>TOTAL Research</b>	<b>6,291</b>		<b>3,625</b>
Environmental Control, Contr Expend	30,328	A80904	4,888
<b>TOTAL Environmental Control</b>	<b>30,328</b>		<b>4,888</b>
Cemetery, Contr Expend	0	A88104	1,500
<b>TOTAL Cemetery</b>	<b>0</b>		<b>1,500</b>
<b>TOTAL Home And Community Services</b>	<b>36,619</b>		<b>10,013</b>
State Retirement System	125,679	A90108	110,000
Social Security, Employer Cont	69,806	A90308	67,236
Worker's Compensation, Empl Bnfts	38,892	A90408	40,836
Unemployment Insurance, Empl Bnfts	2,268	A90508	0
Disability Insurance, Empl Bnfts	610	A90558	458
Hospital & Medical (dental) Ins, Empl Bnft	282,743	A90608	283,395
Other Employee Benefits (spec)	0	A90898	
<b>TOTAL Employee Benefits</b>	<b>519,997</b>		<b>501,925</b>
Debt Principal, Serial Bonds	97,500	A97106	97,500
Debt Principal, Bond Anticipation Notes	155,000	A97306	160,000
<b>TOTAL Debt Principal</b>	<b>252,500</b>		<b>257,500</b>
Debt Interest, Serial Bonds	47,968	A97107	43,655
Debt Interest, Bond Anticipation Notes	90,000	A97307	39,119
<b>TOTAL Debt Interest</b>	<b>137,968</b>		<b>82,773</b>
<b>TOTAL Expenditures</b>	<b>2,585,470</b>		<b>2,465,692</b>
Transfers, Other Funds	0	A99019	-122
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>-122</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>-122</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,585,470</b>		<b>2,465,570</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,209,193</b>	<b>A8021</b>	<b>839,538</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,209,193</b>	<b>A8022</b>	<b>839,538</b>
ADD - REVENUES AND OTHER SOURCES	2,215,791		2,582,410
DEDUCT - EXPENDITURES AND OTHER USES	2,585,470		2,465,570
<b>Fund Balance - End of Year</b>	<b>839,538</b>	<b>A8029</b>	<b>956,377</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,711,848	A1049N	1,596,086
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	52,250	A1299N	193,246
Est Rev - Intergovernmental Charges		A2399N	90,000
Est Rev - Use of Money And Property	19,000	A2499N	19,000
Est Rev - Licenses And Permits	11,000	A2599N	11,000
Est Rev - Fines And Forfeitures	150,000	A2649N	150,000
Est Rev - State Aid	138,000	A3099N	168,000
Est Rev - Federal Aid	247	A4099N	175,201
<b>TOTAL Estimated Revenues</b>	<b>2,218,845</b>		<b>2,539,033</b>
Estimated - Interfund Transfer	167,548	A5031N	175,926
Estimated - Proceeds of Obligations	500,000	A5799N	0
Appropriated Fund Balance	517,667	A599N	450,000
<b>TOTAL Estimated Other Sources</b>	<b>1,185,215</b>		<b>625,926</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,404,060</b>		<b>3,164,959</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	1,897,324	A1999N	1,714,515
App - Public Safety	76,500	A3999N	76,000
App - Transportation	307,880	A5999N	289,692
App - Economic Assistance And Opportunity	23,000	A6999N	28,000
App - Culture And Recreation	167,264	A7999N	177,200
App - Home And Community Services	30,500	A8999N	28,000
App - Employee Benefits	521,176	A9199N	533,433
App - Debt Service	380,416	A9899N	318,119
<b>TOTAL Appropriations</b>	<b>3,404,060</b>		<b>3,164,959</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,404,060</b>		<b>3,164,959</b>



TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	0	B200	0
Cash In Time Deposits	536,010	B201	1,408,512
<b>TOTAL Cash</b>	<b>536,010</b>		<b>1,408,512</b>
Accounts Receivable	0	B380	0
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From State And Federal Government	0	B410	0
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	0	B391	0
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments	0	B440	0
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	1,130	B480	10,212
<b>TOTAL Prepaid Expenses</b>	<b>1,130</b>		<b>10,212</b>
Cash In Time Deposits Special Reserves	20,668	B231	20,672
<b>TOTAL Restricted Assets</b>	<b>20,668</b>		<b>20,672</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>557,808</b>		<b>1,439,397</b>



TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	10,583	B600	497
<b>TOTAL Accounts Payable</b>	<b>10,583</b>		<b>497</b>
Bond Anticipation Notes Payable	0	B626	0
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Overpayments & Clearing Account	0	B690	0
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	0	B630	0
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>10,583</b>		<b>497</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,130	B806	835
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,130</b>		<b>835</b>
Retirement Contribution Reserve	19,018	B827	19,025
Other Restricted Fund Balance	1,646	B899	1,647
<b>TOTAL Restricted Fund Balance</b>	<b>20,664</b>		<b>20,672</b>
Assigned Appropriated Fund Balance	95,874	B914	200,000
Assigned Unappropriated Fund Balance	429,558	B915	1,217,393
<b>TOTAL Assigned Fund Balance</b>	<b>525,432</b>		<b>1,417,393</b>
<b>TOTAL Fund Balance</b>	<b>547,225</b>		<b>1,438,900</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>557,808</b>		<b>1,439,397</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	79,544	B1001	0
<b>TOTAL Real Property Taxes</b>	<b>79,544</b>		<b>0</b>
Sales Tax (from County)	250,000	B1120	1,195,528
<b>TOTAL Non Property Tax Items</b>	<b>250,000</b>		<b>1,195,528</b>
Safety Inspection Fees	15,144	B1560	17,730
Charges For Demolition of Unsafe Build	211	B1570	3,747
Vital Statistics Fees	2,010	B1603	2,404
Park And Recreational Charges	620	B2001	0
Zoning Fees	188,821	B2110	121,854
Planning Board Fees	5,228	B2115	1,200
<b>TOTAL Departmental Income</b>	<b>212,033</b>		<b>146,934</b>
Interest And Earnings	113	B2401	162
<b>TOTAL Use of Money And Property</b>	<b>113</b>		<b>162</b>
Sales of Equipment	0	B2665	0
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>0</b>
Refunds of Prior Year's Expenditures	0	B2701	723
Gifts And Donations	0	B2705	18,538
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>19,261</b>
St Aid, State Revenue Sharing	18,538	B3001	
St Aid, Youth Programs	0	B3820	75,000
<b>TOTAL State Aid</b>	<b>18,538</b>		<b>75,000</b>
<b>TOTAL Revenues</b>	<b>560,228</b>		<b>1,436,884</b>
Interfund Transfers	0	B5031	0
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>560,228</b>		<b>1,436,884</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Clerk, Pers Serv	5,243	B14101	5,311
Clerk, Equip & Cap Outlay	11,835	B14102	
Clerk, Contr Expend	1,431	B14104	1,984
<b>TOTAL Clerk</b>	<b>18,509</b>		<b>7,295</b>
Law, Contr Expend	0	B14204	0
<b>TOTAL Law</b>	<b>0</b>		<b>0</b>
Unallocated Insurance, Contr Expend	42,501	B19104	43,637
<b>TOTAL Unallocated Insurance</b>	<b>42,501</b>		<b>43,637</b>
<b>TOTAL General Government Support</b>	<b>61,010</b>		<b>50,932</b>
Registrar of Vital Statistics, Pers Serv	1,805	B40201	2,408
Registrar of Vital Stat Contr Expend	406	B40204	483
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>2,211</b>		<b>2,891</b>
<b>TOTAL Health</b>	<b>2,211</b>		<b>2,891</b>
Parks, Equip & Cap Outlay	1,548	B71102	0
Parks, Contr Expend	14,051	B71104	0
<b>TOTAL Parks</b>	<b>15,599</b>		<b>0</b>
Joint Rec Proj, Contr Expend	0	B71454	0
<b>TOTAL Joint Rec Proj</b>	<b>0</b>		<b>0</b>
Youth Prog, Contr Expend	110,234	B73104	88,100
<b>TOTAL Youth Prog</b>	<b>110,234</b>		<b>88,100</b>
Library, Contr Expend	0	B74104	5,000
<b>TOTAL Library</b>	<b>0</b>		<b>5,000</b>
<b>TOTAL Culture And Recreation</b>	<b>125,833</b>		<b>93,100</b>
Zoning, Pers Serv	107,613	B80101	104,832
Zoning, Equip & Cap Outlay	0	B80102	1,000
Zoning, Contr Expend	34,169	B80104	41,738
<b>TOTAL Zoning</b>	<b>141,781</b>		<b>147,570</b>
Planning, Pers Serv	14,050	B80201	15,600
Planning, Equip & Cap Outlay	0	B80202	0
Planning, Contr Expend	10,566	B80204	10,171
<b>TOTAL Planning</b>	<b>24,616</b>		<b>25,771</b>
Research, Pers Serv	6,375	B80301	4,825
Research, Equip & Cap Outlay	0	B80302	0
Research, Contr Expend	1,966	B80304	1,439
<b>TOTAL Research</b>	<b>8,341</b>		<b>6,264</b>
<b>TOTAL Home And Community Services</b>	<b>174,738</b>		<b>179,604</b>
State Retirement, Empl Bnfts	14,000	B90108	14,000
Social Security , Empl Bnfts	9,769	B90308	9,713
Worker's Compensation, Empl Bnfts	40,186	B90408	40,836
Disability Insurance, Empl Bnfts	74	B90558	61
Hospital & Medical (dental) Ins, Empl Bnft	21,994	B90608	28,950
<b>TOTAL Employee Benefits</b>	<b>86,023</b>		<b>93,560</b>
<b>TOTAL Expenditures</b>	<b>449,814</b>		<b>420,088</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
<b>Other Uses</b>			
Transfers, Other Funds	0	B99019	125,122
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>125,122</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>125,122</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>449,814</b>		<b>545,210</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>436,811</b>	<b>B8021</b>	<b>547,230</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>436,811</b>	<b>B8022</b>	<b>547,230</b>
ADD - REVENUES AND OTHER SOURCES	560,228		1,436,884
DEDUCT - EXPENDITURES AND OTHER USES	449,814		545,210
<b>Fund Balance - End of Year</b>	<b>547,230</b>	<b>B8029</b>	<b>1,438,905</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Tax Items	0	B1099N	
Est Rev - Non Property Tax Items	250,000	B1199N	485,000
Est Rev - Departmental Income	135,200	B1299N	
Est Rev - Intergovernmental Charges		B2399N	112,200
Est Rev - Use of Money And Property	100	B2499N	100
Est Rev - State Aid	15,000	B3099N	15,000
Est Rev - Federal Aid		B4099N	32,000
<b>TOTAL Estimated Revenues</b>	<b>400,300</b>		<b>644,300</b>
Appropriated Fund Balance	95,874	B599N	
<b>TOTAL Estimated Other Sources</b>	<b>95,874</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>496,174</b>		<b>644,300</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	71,811	B1999N	153,991
App - Health	4,000	B4999N	4,000
App - Culture And Recreation	65,350	B7999N	117,000
App - Home And Community Services	245,516	B8999N	253,941
App - Employee Benefits	109,497	B9199N	115,368
<b>TOTAL Appropriations</b>	<b>496,174</b>		<b>644,300</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>496,174</b>		<b>644,300</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	15,138	CD200	0
Cash In Time Deposits	77,905	CD201	9,257
<b>TOTAL Cash</b>	<b>93,043</b>		<b>9,257</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>93,043</b>		<b>9,257</b>



TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	93,043	CD915	9,257
<b>TOTAL Assigned Fund Balance</b>	<b>93,043</b>		<b>9,257</b>
<b>TOTAL Fund Balance</b>	<b>93,043</b>		<b>9,257</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>93,043</b>		<b>9,257</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Community Development Income	93,647	CD2170	10,031
<b>TOTAL Departmental Income</b>	<b>93,647</b>		<b>10,031</b>
Interest And Earnings	3,522	CD2401	2,315
<b>TOTAL Use of Money And Property</b>	<b>3,522</b>		<b>2,315</b>
Refunds of Prior Year's Expenditures		CD2701	0
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
Fed Aid, Community Development Act	44,613	CD4910	354,187
<b>TOTAL Federal Aid</b>	<b>44,613</b>		<b>354,187</b>
<b>TOTAL Revenues</b>	<b>141,781</b>		<b>366,533</b>
Interfund Transfers	0	CD5031	1,849
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>1,849</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>1,849</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>141,781</b>		<b>368,381</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Rehab Loans & Grant, Contr Expend	24,975	CD86684	357,131
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>24,975</b>		<b>357,131</b>
Administration, Contr Expend	4,500	CD86864	12,194
<b>TOTAL Administration</b>	<b>4,500</b>		<b>12,194</b>
Other Agencies	76,022	CD86894	80,993
<b>TOTAL Other Agencies</b>	<b>76,022</b>		<b>80,993</b>
<b>TOTAL Home And Community Services</b>	<b>105,497</b>		<b>450,318</b>
<b>TOTAL Expenditures</b>	<b>105,497</b>		<b>450,318</b>
Transfers, Other Funds	84,292	CD99019	1,849
<b>TOTAL Operating Transfers</b>	<b>84,292</b>		<b>1,849</b>
<b>TOTAL Other Uses</b>	<b>84,292</b>		<b>1,849</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>189,790</b>		<b>452,166</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>141,051</b>	<b>CD8021</b>	<b>93,041</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>141,051</b>	<b>CD8022</b>	<b>93,041</b>
ADD - REVENUES AND OTHER SOURCES	141,781		368,381
DEDUCT - EXPENDITURES AND OTHER USES	189,790		452,166
<b>Fund Balance - End of Year</b>	<b>93,041</b>	<b>CD8029</b>	<b>9,257</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	0	DA200	0
Cash In Time Deposits	275,306	DA201	275,361
<b>TOTAL Cash</b>	<b>275,306</b>		<b>275,361</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>275,306</b>		<b>275,361</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	275,062	DA914	275,062
Assigned Unappropriated Fund Balance	244	DA915	299
<b>TOTAL Assigned Fund Balance</b>	<b>275,306</b>		<b>275,361</b>
<b>TOTAL Fund Balance</b>	<b>275,306</b>		<b>275,361</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>275,306</b>		<b>275,361</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	0	DA1001	0
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Transportation Services, Other Govts	0	DA2300	0
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>0</b>
Interest And Earnings	55	DA2401	55
<b>TOTAL Use of Money And Property</b>	<b>55</b>		<b>55</b>
<b>TOTAL Revenues</b>	<b>55</b>		<b>55</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>55</b>		<b>55</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Maint of Bridges, Contr Expend	0	DA51204	0
<b>TOTAL Maint of Bridges</b>	<b>0</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>0</b>



TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>275,251</b>	<b>DA8021</b>	<b>275,304</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>275,251</b>	<b>DA8022</b>	<b>275,304</b>
ADD - REVENUES AND OTHER SOURCES	55		55
DEDUCT - EXPENDITURES AND OTHER USES	0		0
<b>Fund Balance - End of Year</b>	<b>275,304</b>	<b>DA8029</b>	<b>275,359</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Other Sources</b>			
Appropriated Fund Balance	275,062	DA599N	275,062
<b>TOTAL Estimated Other Sources</b>	<b>275,062</b>		<b>275,062</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>275,062</b>		<b>275,062</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	275,062	DA5999N	275,062
<b>TOTAL Appropriations</b>	<b>275,062</b>		<b>275,062</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>275,062</b>		<b>275,062</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	0	DB200	0
Cash In Time Deposits	2,095,082	DB201	1,856,101
<b>TOTAL Cash</b>	<b>2,095,082</b>		<b>1,856,101</b>
Due From State And Federal Government	0	DB410	0
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	0	DB391	0
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	15,560	DB480	67,135
<b>TOTAL Prepaid Expenses</b>	<b>15,560</b>		<b>67,135</b>
Cash In Time Deposits Special Reserves	300,434	DB231	350,494
<b>TOTAL Restricted Assets</b>	<b>300,434</b>		<b>350,494</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,411,076</b>		<b>2,273,730</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	18,306	DB600	14,843
<b>TOTAL Accounts Payable</b>	<b>18,306</b>		<b>14,843</b>
Due To Other Funds	0	DB630	0
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>18,306</b>		<b>14,843</b>
<b>Fund Balance</b>			
Not in Spendable Form	15,560	DB806	0
<b>TOTAL Nonspendable Fund Balance</b>	<b>15,560</b>		<b>0</b>
Retirement Contribution Reserve	353	DB827	353
Capital Reserve	300,080	DB878	350,140
<b>TOTAL Restricted Fund Balance</b>	<b>300,434</b>		<b>350,494</b>
Assigned Appropriated Fund Balance	1,000,000	DB914	1,000,000
Assigned Unappropriated Fund Balance	1,076,776	DB915	908,394
<b>TOTAL Assigned Fund Balance</b>	<b>2,076,776</b>		<b>1,908,394</b>
<b>TOTAL Fund Balance</b>	<b>2,392,770</b>		<b>2,258,887</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,411,076</b>		<b>2,273,730</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	457,082	DB1001	365,066
<b>TOTAL Real Property Taxes</b>	<b>457,082</b>		<b>365,066</b>
Sales Tax (from County)	2,224,335	DB1120	1,789,606
<b>TOTAL Non Property Tax Items</b>	<b>2,224,335</b>		<b>1,789,606</b>
Interest And Earnings	449	DB2401	503
<b>TOTAL Use of Money And Property</b>	<b>449</b>		<b>503</b>
Sales of Scrap & Excess Materials	2,753	DB2650	1,836
Sales of Equipment	0	DB2665	0
Other Compensation For Loss	0	DB2690	0
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,753</b>		<b>1,836</b>
Refunds of Prior Year's Expenditures	5,332	DB2701	12,715
<b>TOTAL Miscellaneous Local Sources</b>	<b>5,332</b>		<b>12,715</b>
St Aid, Other Aid (specify)	0	DB3089	0
St Aid, Consolidated Highway Aid	87,133	DB3501	430,641
St Aid Emergency Disaster Assistance	0	DB3960	0
<b>TOTAL State Aid</b>	<b>87,133</b>		<b>430,641</b>
<b>TOTAL Revenues</b>	<b>2,777,085</b>		<b>2,600,367</b>
Interfund Transfers	0	DB5031	0
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
Serial Bonds		DB5710	0
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,777,085</b>		<b>2,600,367</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Maint of Streets, Pers Serv	67,795	DB51101	518,401
Maint of Streets, Contr Expend	222,093	DB51104	359,601
<b>TOTAL Maint of Streets</b>	<b>289,888</b>		<b>878,002</b>
Perm Improve Highway, Equip & Cap Outlay	205,149	DB51122	193,481
<b>TOTAL Perm Improve Highway</b>	<b>205,149</b>		<b>193,481</b>
Machinery, Pers Serv	417,910	DB51301	152,825
Machinery, Equip & Cap Outlay	92,600	DB51302	292,410
Machinery, Contr Expend	194,729	DB51304	279,981
<b>TOTAL Machinery</b>	<b>705,239</b>		<b>725,216</b>
Garage, Contr Expend		DB51324	0
<b>TOTAL Garage</b>	<b>0</b>		<b>0</b>
Snow Removal, Pers Serv	454,976	DB51421	276,248
Snow Removal, Equip & Cap Outlay	0	DB51422	0
Snow Removal, Contr Expend	195,156	DB51424	207,086
<b>TOTAL Snow Removal</b>	<b>650,132</b>		<b>483,334</b>
<b>TOTAL Transportation</b>	<b>1,850,407</b>		<b>2,280,032</b>
State Retirement, Empl Bnfts	113,787	DB90108	131,173
Social Security, Empl Bnfts	68,349	DB90308	69,332
Disability Insurance, Empl Bnfts	402	DB90558	331
Hospital & Medical (dental) Ins, Empl Bnft	285,892	DB90608	253,381
<b>TOTAL Employee Benefits</b>	<b>468,430</b>		<b>454,217</b>
<b>TOTAL Expenditures</b>	<b>2,318,837</b>		<b>2,734,250</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,318,837</b>		<b>2,734,250</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,934,522</b>	<b>DB8021</b>	<b>2,392,773</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,934,522</b>	<b>DB8022</b>	
ADD - REVENUES AND OTHER SOURCES	2,777,085		2,600,367
DEDUCT - EXPENDITURES AND OTHER USES	2,318,837		2,734,250
<b>Fund Balance - End of Year</b>	<b>2,392,773</b>	<b>DB8029</b>	<b>2,258,893</b>



TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	363,608	DB1049N	547,729
Est Rev - Non Property Tax Items	1,750,000	DB1199N	1,900,000
Est Rev - Use of Money And Property	150	DB2499N	200
Est Rev - Sale of Prop And Comp For Loss	42,700	DB2699N	2,700
Est Rev - State Aid	193,481	DB3099N	275,000
<b>TOTAL Estimated Revenues</b>	<b>2,349,939</b>		<b>2,725,629</b>
Estimated - Proceeds of Obligations	400,000	DB5799N	
Appropriated Fund Balance	1,000,000	DB599N	806,670
<b>TOTAL Estimated Other Sources</b>	<b>1,400,000</b>		<b>806,670</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,749,939</b>		<b>3,532,299</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	3,164,539	DB5999N	2,941,362
App - Employee Benefits	535,400	DB9199N	540,937
<b>TOTAL Appropriations</b>	<b>3,699,939</b>		<b>3,482,299</b>
Other Budgetary Purposes	50,000	DB962N	50,000
<b>TOTAL Other Uses</b>	<b>50,000</b>		<b>50,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,749,939</b>		<b>3,532,299</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	235,749	FX200	274,152
Cash In Time Deposits	58,932	FX201	490,823
Petty Cash	100	FX210	100
<b>TOTAL Cash</b>	<b>294,780</b>		<b>765,075</b>
Water Rents Receivable	207,492	FX350	221,589
<b>TOTAL Other Receivables (net)</b>	<b>207,492</b>		<b>221,589</b>
Due From State And Federal Government	166,244	FX410	166,244
<b>TOTAL State And Federal Aid Receivables</b>	<b>166,244</b>		<b>166,244</b>
Due From Other Funds	697,450	FX391	718,041
<b>TOTAL Due From Other Funds</b>	<b>697,450</b>		<b>718,041</b>
Due From Other Governments	300,000	FX440	
<b>TOTAL Due From Other Governments</b>	<b>300,000</b>		<b>0</b>
Prepaid Expenses	12,095	FX480	22,265
<b>TOTAL Prepaid Expenses</b>	<b>12,095</b>		<b>22,265</b>
Cash In Time Deposits Special Reserves	432,989	FX231	448,076
<b>TOTAL Restricted Assets</b>	<b>432,989</b>		<b>448,076</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,111,051</b>		<b>2,341,290</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	25,904	FX600	3,216
<b>TOTAL Accounts Payable</b>	<b>25,904</b>		<b>3,216</b>
<b>TOTAL Liabilities</b>	<b>25,904</b>		<b>3,216</b>
<b>Fund Balance</b>			
Not in Spendable Form	12,095	FX806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>12,095</b>		<b>0</b>
Retirement Contribution Reserve	13,033	FX827	13,036
Capital Reserve	419,956	FX878	435,040
<b>TOTAL Restricted Fund Balance</b>	<b>432,989</b>		<b>448,076</b>
Assigned Unappropriated Fund Balance	1,640,063	FX915	1,889,999
<b>TOTAL Assigned Fund Balance</b>	<b>1,640,063</b>		<b>1,889,999</b>
<b>TOTAL Fund Balance</b>	<b>2,085,147</b>		<b>2,338,074</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,111,051</b>		<b>2,341,290</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Special Assessments	192,194	FX1030	104,615
<b>TOTAL Real Property Taxes</b>	<b>192,194</b>		<b>104,615</b>
Metered Water Sales	1,046,315	FX2140	909,456
Unmetered Water Sales	26,635	FX2142	21,440
Water Service Charges	8,055	FX2144	9,714
Interest & Penalties On Water Rents	4,221	FX2148	12,564
<b>TOTAL Departmental Income</b>	<b>1,085,225</b>		<b>953,175</b>
Interest And Earnings	207	FX2401	171
<b>TOTAL Use of Money And Property</b>	<b>207</b>		<b>171</b>
Sales of Equipment	1,775	FX2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,775</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,279,401</b>		<b>1,057,960</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,279,401</b>		<b>1,057,960</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Law, Contr Expend		FX14204	33,230
<b>TOTAL Law</b>	<b>0</b>		<b>33,230</b>
Taxes & Assess On Munic Prop, Contr Expend	8,327	FX19504	
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>8,327</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>8,327</b>		<b>33,230</b>
Water Administration, Pers Serv	156,907	FX83101	170,294
Water Administration, Equip & Cap Outlay	27,177	FX83102	8,908
Water Administration, Contr Expend	33,208	FX83104	37,291
<b>TOTAL Water Administration</b>	<b>217,292</b>		<b>216,494</b>
Source Supply Pwr & Pump, Equip & Cap Out	5,235	FX83202	690
Source Supply Pwr & Pump, Contr Expend	167,827	FX83204	92,458
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>173,063</b>		<b>93,148</b>
Water Purification, Equip & Cap Outlay	4,177	FX83302	3,737
Water Purification, Contr Expend	13,363	FX83304	10,912
<b>TOTAL Water Purification</b>	<b>17,539</b>		<b>14,649</b>
Water Trans & Distrib, Contr Expend	412,614	FX83404	186,866
<b>TOTAL Water Trans &amp; Distrib</b>	<b>412,614</b>		<b>186,866</b>
<b>TOTAL Home And Community Services</b>	<b>820,508</b>		<b>511,156</b>
State Retirement, Empl Bnfts	24,000	FX90108	24,000
Social Security, Empl Bnfts	11,641	FX90308	12,306
Disability Insurance, Empl Bnfts	70	FX90558	58
Hospital & Medical (dental) Ins, Empl Bnft	54,119	FX90608	50,076
<b>TOTAL Employee Benefits</b>	<b>89,830</b>		<b>86,440</b>
Debt Principal, Serial Bonds	163,489	FX97106	70,000
<b>TOTAL Debt Principal</b>	<b>163,489</b>		<b>70,000</b>
Debt Interest, Serial Bonds	37,665	FX97107	34,395
<b>TOTAL Debt Interest</b>	<b>37,665</b>		<b>34,395</b>
<b>TOTAL Expenditures</b>	<b>1,119,819</b>		<b>735,221</b>
Transfers, Other Funds	69,812	FX99019	69,812
<b>TOTAL Operating Transfers</b>	<b>69,812</b>		<b>69,812</b>
<b>TOTAL Other Uses</b>	<b>69,812</b>		<b>69,812</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,189,631</b>		<b>805,033</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,995,377</b>	<b>FX8021</b>	<b>2,085,151</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,995,377</b>	<b>FX8022</b>	<b>2,085,151</b>
ADD - REVENUES AND OTHER SOURCES	1,279,401		1,057,960
DEDUCT - EXPENDITURES AND OTHER USES	1,189,631		805,033
<b>Fund Balance - End of Year</b>	<b>2,085,151</b>	<b>FX8029</b>	<b>2,338,084</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	104,615	FX1049N	103,985
Est Rev - Departmental Income	855,036	FX1299N	932,450
Est Rev - Use of Money And Property	0	FX2499N	
<b>TOTAL Estimated Revenues</b>	<b>959,651</b>		<b>1,036,435</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>959,651</b>		<b>1,036,435</b>



TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	10,000	FX1999N	10,000
App - Home And Community Services	642,811	FX8999N	714,482
App - Employee Benefits	117,413	FX9199N	119,665
App - Debt Service	104,615	FX9899N	103,985
<b>TOTAL Appropriations</b>	<b>874,839</b>		<b>948,132</b>
Other Budgetary Purposes	15,000	FX962N	15,000
App - Interfund Transfer	69,812	FX9999N	73,303
<b>TOTAL Other Uses</b>	<b>84,812</b>		<b>88,303</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>959,651</b>		<b>1,036,435</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	263,842	G200	288,168
Cash In Time Deposits	511,259	G201	529,982
Petty Cash	100	G210	100
<b>TOTAL Cash</b>	<b>775,201</b>		<b>818,250</b>
Sewer Rents Receivable	236,353	G360	248,057
<b>TOTAL Other Receivables (net)</b>	<b>236,353</b>		<b>248,057</b>
Due From Other Funds	13,350	G391	59,460
<b>TOTAL Due From Other Funds</b>	<b>13,350</b>		<b>59,460</b>
Prepaid Expenses	9,654	G480	8,248
<b>TOTAL Prepaid Expenses</b>	<b>9,654</b>		<b>8,248</b>
Cash In Time Deposits Special Reserves	473,136	G231	499,031
<b>TOTAL Restricted Assets</b>	<b>473,136</b>		<b>499,031</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,507,695</b>		<b>1,633,045</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,744	G600	404
<b>TOTAL Accounts Payable</b>	<b>1,744</b>		<b>404</b>
<b>TOTAL Liabilities</b>	<b>1,744</b>		<b>404</b>
<b>Fund Balance</b>			
Not in Spendable Form	9,654	G806	1,450
<b>TOTAL Nonspendable Fund Balance</b>	<b>9,654</b>		<b>1,450</b>
Retirement Contribution Reserve	13,410	G827	13,413
Capital Reserve	459,726	G878	485,617
<b>TOTAL Restricted Fund Balance</b>	<b>473,136</b>		<b>499,031</b>
Assigned Unappropriated Fund Balance	1,023,161	G915	1,132,160
<b>TOTAL Assigned Fund Balance</b>	<b>1,023,161</b>		<b>1,132,160</b>
<b>TOTAL Fund Balance</b>	<b>1,505,952</b>		<b>1,632,641</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,507,695</b>		<b>1,633,045</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Special Assessments	294,980	G1030	264,541
<b>TOTAL Real Property Taxes</b>	<b>294,980</b>		<b>264,541</b>
Sewer Rents	1,248,241	G2120	1,057,854
Sewer Charges	50	G2122	355
Interest & Penalties On Sewer Accts	3,532	G2128	16,421
<b>TOTAL Departmental Income</b>	<b>1,251,823</b>		<b>1,074,630</b>
Misc Revenue, Other Govts	726	G2389	726
<b>TOTAL Intergovernmental Charges</b>	<b>726</b>		<b>726</b>
Interest And Earnings	229	G2401	242
<b>TOTAL Use of Money And Property</b>	<b>229</b>		<b>242</b>
Sales of Equipment	1,775	G2665	
Insurance Recoveries		G2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,775</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,549,533</b>		<b>1,340,139</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,549,533</b>		<b>1,340,139</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Sewer Administration, Pers Serv	113,011	G81101	108,343
Sewer Administration, Equip & Cap Outlay	27,177	G81102	5,921
Sewer Administration, Contr Expend	34,789	G81104	26,883
<b>TOTAL Sewer Administration</b>	<b>174,976</b>		<b>141,146</b>
Sanitary Sewers, Contr Expend	98,437	G81204	19,096
<b>TOTAL Sanitary Sewers</b>	<b>98,437</b>		<b>19,096</b>
Sewage Treat Disp, Contr Expend	628,770	G81304	656,182
<b>TOTAL Sewage Treat Disp</b>	<b>628,770</b>		<b>656,182</b>
Misc Home & Comm Serv, Contr Expend	67	G89894	114
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>67</b>		<b>114</b>
<b>TOTAL Home And Community Services</b>	<b>902,250</b>		<b>816,538</b>
State Retirement, Empl Bnfts	10,387	G90108	22,535
Social Security , Empl Bnfts	8,645	G90308	8,288
Disability Insurance, Empl Bnfts	47	G90558	38
Hospital & Medical (dental) Ins, Empl Bnft	6,651	G90608	8,680
<b>TOTAL Employee Benefits</b>	<b>25,731</b>		<b>39,542</b>
Debt Principal, Serial Bonds	201,511	G97106	175,000
<b>TOTAL Debt Principal</b>	<b>201,511</b>		<b>175,000</b>
Debt Interest, Serial Bonds	88,407	G97107	84,634
<b>TOTAL Debt Interest</b>	<b>88,407</b>		<b>84,634</b>
<b>TOTAL Expenditures</b>	<b>1,217,899</b>		<b>1,115,713</b>
Transfers, Other Funds	97,736	G99019	97,736
<b>TOTAL Operating Transfers</b>	<b>97,736</b>		<b>97,736</b>
<b>TOTAL Other Uses</b>	<b>97,736</b>		<b>97,736</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,315,635</b>		<b>1,213,449</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,272,053</b>	<b>G8021</b>	<b>1,505,952</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,272,053</b>	<b>G8022</b>	<b>1,505,952</b>
ADD - REVENUES AND OTHER SOURCES	1,549,533		1,340,139
DEDUCT - EXPENDITURES AND OTHER USES	1,315,635		1,213,449
<b>Fund Balance - End of Year</b>	<b>1,505,952</b>	<b>G8029</b>	<b>1,632,644</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	264,541	G1049N	266,979
Est Rev - Departmental Income	1,004,060	G1299N	1,057,888
Est Rev - Intergovernmental Charges	726	G2399N	726
Est Rev - Use of Money And Property	0	G2499N	
<b>TOTAL Estimated Revenues</b>	<b>1,269,327</b>		<b>1,325,593</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,269,327</b>		<b>1,325,593</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	10,000	G1999N	10,000
App - Home And Community Services	823,114	G8999N	871,384
App - Employee Benefits	53,036	G9199N	53,471
App - Debt Service	259,641	G9899N	262,315
<b>TOTAL Appropriations</b>	<b>1,145,791</b>		<b>1,197,170</b>
Other Budgetary Purposes	25,800	G962N	25,800
App - Interfund Transfer	97,736	G9999N	102,623
<b>TOTAL Other Uses</b>	<b>123,536</b>		<b>128,423</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,269,327</b>		<b>1,325,593</b>



TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash In Time Deposits	31,528	H201	86,957
<b>TOTAL Cash</b>	<b>31,528</b>		<b>86,957</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>31,528</b>		<b>86,957</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable	2,845,000	H626	2,685,000
<b>TOTAL Notes Payable</b>	<b>2,845,000</b>		<b>2,685,000</b>
Due To Other Funds	682,467	H630	682,467
<b>TOTAL Due To Other Funds</b>	<b>682,467</b>		<b>682,467</b>
<b>TOTAL Liabilities</b>	<b>3,527,467</b>		<b>3,367,467</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-3,495,939	H917	-3,280,510
<b>TOTAL Unassigned Fund Balance</b>	<b>-3,495,939</b>		<b>-3,280,510</b>
<b>TOTAL Fund Balance</b>	<b>-3,495,939</b>		<b>-3,280,510</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>31,528</b>		<b>86,957</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Interest And Earnings	40	H2401	3
<b>TOTAL Use of Money And Property</b>	<b>40</b>		<b>3</b>
Premium & Accrued Interest On Obligations	100	H2710	
<b>TOTAL Miscellaneous Local Sources</b>	<b>100</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>140</b>		<b>3</b>
Interfund Transfers	84,292	H5031	75,000
<b>TOTAL Interfund Transfers</b>	<b>84,292</b>		<b>75,000</b>
Bans Redeemed From Appropriations	155,000	H5731	160,000
<b>TOTAL Proceeds of Obligations</b>	<b>155,000</b>		<b>160,000</b>
<b>TOTAL Other Sources</b>	<b>239,292</b>		<b>235,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>239,432</b>		<b>235,003</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Parks, Equip & Cap Outlay	427,326	H71102	69,574
<b>TOTAL Parks</b>	<b>427,326</b>		<b>69,574</b>
<b>TOTAL Culture And Recreation</b>	<b>427,326</b>		<b>69,574</b>
<b>TOTAL Expenditures</b>	<b>427,326</b>		<b>69,574</b>
Transfers, Other Funds		H99019	-50,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>-50,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>-50,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>427,326</b>		<b>19,574</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-3,308,045</b>	<b>H8021</b>	<b>-3,495,939</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>-3,308,045</b>	<b>H8022</b>	<b>-3,495,939</b>
ADD - REVENUES AND OTHER SOURCES	239,432		235,003
DEDUCT - EXPENDITURES AND OTHER USES	427,326		19,574
<b>Fund Balance - End of Year</b>	<b>-3,495,939</b>	<b>H8029</b>	<b>-3,280,510</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Land	568,306	K101	
Buildings	4,977,354	K102	
Improvements Other Than Buildings	21,590,799	K103	
Machinery And Equipment	5,858,218	K104	
<b>TOTAL Fixed Assets (net)</b>	<b>32,994,677</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>32,994,677</b>		<b>0</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	32,994,677	K159	
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>32,994,677</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>32,994,677</b>		<b>0</b>
<b>TOTAL</b>	<b>32,994,677</b>		<b>0</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes		SF1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Interest And Earnings		SF2401	0
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>0</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Fire Protection, Contr Expend		SF34104	
<b>TOTAL Fire Protection</b>	<b>0</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>0</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SF8021</b>	<b>10</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>SF8022</b>	<b>10</b>
ADD - REVENUES AND OTHER SOURCES			0
DEDUCT - EXPENDITURES AND OTHER USES			
<b>Fund Balance - End of Year</b>	<b>10</b>	<b>SF8029</b>	<b>10</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		TA200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>		<b>TE8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>TE8022</b>	
<b>Fund Balance - End of Year</b>		<b>TE8029</b>	

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Total Non-Current Govt Liabilities	18,352,820	W129	15,840,753
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>18,352,820</b>		<b>15,840,753</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>18,352,820</b>		<b>15,840,753</b>

TOWN OF Cortlandville  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Term Bonds Payable	0	W623	0
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Net Pension Liability -Proportionate Share	1,779,626	W638	6,826
Total OPEB Liability	9,504,194	W683	9,107,427
Installment Purchase Debt	0	W685	0
Judgments And Claims Payable	0	W686	0
Compensated Absences	0	W687	0
<b>TOTAL Other Liabilities</b>	<b>11,283,820</b>		<b>9,114,253</b>
Due To Employees' Retirement System	0	W637	0
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>0</b>
Capital Notes Payable	0	W627	0
Bonds Payable	7,069,000	W628	6,726,500
<b>TOTAL Bond And Long Term Liabilities</b>	<b>7,069,000</b>		<b>6,726,500</b>
<b>TOTAL Liabilities</b>	<b>18,352,820</b>		<b>15,840,753</b>
<b>TOTAL Liabilities</b>	<b>18,352,820</b>		<b>15,840,753</b>

**TOWN OF Cortlandville**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2021**

4/19/2022

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	\$896,000	\$22,000	\$0	\$0		\$874,000
2017	BOND E	Water (Oswego/Luker)			07/06/2017	12/31/2032	2.00%		\$809,000	\$669,000	\$52,000	\$0	\$0		\$617,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,565,000	\$74,000	\$0	\$0	\$0	\$1,491,000
2018	BAN N	GUTCHESS SPORTS COMPLEX			01/30/2018	01/30/2019	1.86%		\$3,000,000	\$2,845,000	\$160,000	\$0	\$0		\$2,685,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,845,000	\$160,000	\$0	\$0	\$0	\$2,685,000
2017	BOND N	Sewer (Oakcrest/Pendleton)			07/06/2017	09/01/2032	2.00%		\$866,000	\$716,000	\$48,000	\$0	\$0		\$668,000
2018	BOND N	HIGHWAY GARAGE			06/08/2018	06/08/2038	3.95%		\$750,000	\$675,000	\$37,500	\$0	\$0		\$637,500
2017	BOND N	Town Hall Expansion			12/01/2006	12/01/2026	4.57%			\$195,000	\$32,500	\$0	\$0		\$162,500
2017	BOND N	Sewer Improve-EFC			08/20/2015	04/01/2035	2.48%			\$1,225,000	\$65,000	\$0	\$0		\$1,160,000
2017	BOND N	Town Hall Expansion			02/01/2007	12/01/2026	4.57%			\$165,000	\$27,500	\$0	\$0		\$137,500
2017	BOND N	Route 13 Sewer Line			09/01/2016	09/01/2053	1.58%			\$2,528,000	\$58,000	\$0	\$0		\$2,470,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$5,504,000	\$268,500	\$0	\$0	\$0	\$5,235,500
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$9,914,000	\$502,500	\$0	\$0	\$0	\$9,411,500

TOWN OF Cortlandville  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$900.00
Demand Deposits	9Z2011	\$672,310.00
Time Deposits	9Z2021	\$7,245,525.00
Total		\$7,918,735.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$7,969,939.95
Total		\$8,219,939.95
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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0832	\$150,734	\$0	\$50,001	\$100,733
*****-1072	\$222,502	\$0	\$222,502	\$0
*****-1028	\$563,752	\$0	\$1,431	\$562,320
*****-0014	\$1,179,998	\$0	\$0	\$1,179,998
*****-5961	\$80,611	\$0	\$0	\$80,611
*****-9806	\$9,257	\$0	\$0	\$9,257
*****-0012	\$5,984,916	\$0	\$0	\$5,984,916
Total Adjusted Bank Balance				\$7,917,836
Petty Cash				\$900.00
Adjustments				\$ .00
Total Cash			9ZCASH *	\$7,918,736
Total Cash Balance All Funds			9ZCASHB *	\$7,918,736
* Must be equal				



TOWN OF Cortlandville  
Local Government Questionnaire  
For the Fiscal Year Ending 2021

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	Yes
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? 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?	No
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 2021

<b>Total Full Time Employees:</b>		41			
<b>Total Part Time Employees:</b>		16			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$301,708.00	36	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$166,875.87			
90408	Worker's Compensation Insurance	\$81,672.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$946.00			
90608	Hospital and Medical (Dental) Insurance	\$624,481.89	37		22
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$1,175,683.76</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$1,175,683.76</b>			

TOWN OF Cortlandville  
Energy Costs and Consumption  
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$30,652	12,565	gallons	
Diesel Fuel	\$65,951	26,412	gallons	
Fuel Oil			gallons	
Natural Gas	\$17,645	21,034	cubic feet	USE (THERMS)
Electricity	\$157,743	1,134,681	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 12/31/2021, 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 12/31/2021 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

04/18/2022  
Date of Certification

Tom Williams  
Name

Town Supervisor  
Title

3577 Terrace Rd, Cortland, NY 13041  
Official Address

(607) 756-6091  
Official Telephone Number

TOWN OF Cortlandville  
Financial Comments  
For the Fiscal Year Ending 2021