



City of Cortland

TENTATIVE BUDGET

2026

City of Cortland
2026 Proposed Budget

General Fund Revenue

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A1010	42701		REFUNDS OF PRIOR YRS EXPEND	0.00		-2,409,105.00	0.00	0.00
				TOTAL COMMON COUNCIL	0.00	-100.00%	-2,409,105.00	0.00	0.00
A	A1325	41001		REAL PROPERTY TAXES	-10,883,709.44		-10,412,854.43	-9,627,644.26	-9,483,576.34
A	A1325	41030		SPECIAL ASSESSMENT	-304,262.00		-113,474.00	-112,432.23	-105,645.61
A	A1325	41051		PROCEEDS OF TAX SALE	-320,972.74		0.00	0.00	0.00
A	A1325	41080		PILOT - CORTLAND HOUSING	-76,864.00		-76,864.00	-76,864.00	-85,373.00
A	A1325	41081		PILOT - CORTLAND CROWN HOMES	-17,135.00		-17,135.00	-17,134.49	-8,110.38
A	A1325	41082		PILOT - CAYUGA PRESS	0.00		0.00	0.00	0.00
A	A1325	41083		PILOT - CLOCKTOWER	0.00		0.00	0.00	0.00
A	A1325	41084		PILOT - CPI REALTY INTERNAT'L	0.00		0.00	0.00	0.00
A	A1325	41085		PILOT - NYS&W RAILWAY	-5,000.00		-5,000.00	-2,593.87	-5,261.61
A	A1325	41086		PILOT - FRIENDSHIP HOUSE HDFC	-20,280.00		-17,700.00	-26,760.78	-16,443.36
A	A1325	41087		PILOT - 83-85 MAIN ST LLC	-4,870.00		-4,870.00	-4,869.84	-4,750.37
A	A1325	41088		Crescent Commons 165-177 Main	0.00		0.00	0.00	0.00
A	A1325	41090		INTEREST & PENALTIES R/P TAX	-240,000.00		-240,000.00	-174,696.65	-226,220.21
A	A1325	41091		PENALTY FOR DELINQUENT NOTICE	-500.00		-500.00	-177.00	-224.00
A	A1325	41113		OCCUPANCY TAX	-250,504.68				
A	A1325	41116		CANNABIS TAX	-120,000.00				
A	A1325	41120		NON-PROP TAX DISTR BY COUNTY	-7,987,999.54		-7,207,652.78	-6,735,088.96	-6,696,072.82
A	A1325	41130		UTILITY GROSS RCPTS TAX	-195,000.00		-195,000.00	-185,048.40	-191,673.53
A	A1325	41170		FRANCHISE TAX	-150,000.00		-155,000.00	-131,572.63	-189,601.85
A	A1325	41230		FINANCE OFFICE	-5,000.00		-5,500.00	-5,466.98	-4,556.38
A	A1325	41289		OTHER GENERAL GOVT INCOME	-90,000.00		0.00	-50.50	0.00
A	A1325	41741		PARKING PERMITS/CITY SHARE	0.00		0.00	0.00	0.00
A	A1325	42210		GENERAL SERVICES OTHER GOVT.	0.00		-125,000.00	0.00	-124,825.16
A	A1325	42401		INTEREST EARNINGS	-215,000.00		-58,000.00	-219,501.93	-48,524.57
A	A1325	42411		HSBC LOT LEASE	-23,598.48		-24,000.00	-20,863.32	-23,905.44
A	A1325	42412		RAILROAD LEASE/ARMORY RENT	-38,836.80		-40,000.00	-40,636.71	-33,460.16
A	A1325	42413		DHD SOLAR FIELD LAND LEASE	-16,404.00				
A	A1325	42655		SALES MINOR	0.00		0.00	0.00	-11,901.00
A	A1325	42660		SALE OF REAL PROPERTY	0.00		-300,000.00	0.00	-1.00
A	A1325	42665		SALE OF EQUIPMENT	0.00		0.00	-500.00	-250.00
A	A1325	42680		INSURANCE RECOVERIES	0.00		0.00	0.00	0.00
A	A1325	42701		REFUNDS OF PRIOR YRS EXPEND	-115,000.00		-80,000.00	-227,821.80	-72,770.38
A	A1325	42706		DONATIONS OTHER THAN YOUTH	0.00		0.00	-500.00	-1,100.00
A	A1325	42770		OTHER UNCLASSIFIED REVENUE	0.00		-539,963.28	-195.32	-304.05
A	A1325	43001		STATE AID - PER CAPITA	-2,252,701.00		-2,018,330.00	-2,252,701.00	-2,018,330.00
A	A1325	43005		MORTGAGE TAX	-235,000.00		-217,000.00	-200,923.88	-210,392.60
A	A1325	43040		STATE AID - REAL PROPERTY	0.00		0.00	0.00	0.00
A	A1325	43089		STATE AID - OTHER	0.00		0.00	0.00	0.00
A	A1325	43960		STATE AID - EMERGENCY DISASTER	0.00		0.00	0.00	0.00
A	A1325	44089		FEDERAL AID, OTHER	0.00		0.00	0.00	-962,745.28
A	A1325	44960		EMERGENCY DISASTER ASSISTANCE	0.00		0.00	0.00	0.00
A	A1325	45031		TRANSFER FROM WATER	-853,000.00		-803,000.00	-803,000.00	-803,000.00
A	A1325	45032		TRANSFER FROM SEWER	-850,000.00		-800,000.00	-800,000.00	-870,000.00
				TOTAL FINANCE	-25,271,637.68	7.74%	-23,456,843.49	-21,667,044.55	-22,199,019.10
A	A1410	41255		CLERK FEES	-43,000.00		-45,000.00	-33,059.42	-42,468.07
A	A1410	41550		PUBLIC POUND CHARGES	-5,000.00		-500.00	-24.00	-82.00
A	A1410	41741		PARKING PERMITS/CITY SHARE	-58,000.00		-52,500.00	-57,477.87	-39,662.21
A	A1410	42540		BINGO LICENSES	-50.00		0.00	0.00	-70.00
A	A1410	42544		DOG LICENSES	-11,000.00		-9,000.00	-8,229.00	-9,022.50
A	A1410	42545		MARRIAGE LICENSES	-2,000.00		-1,500.00	-1,875.00	-1,332.31
				TOTAL CLERK	-119,050.00		-108,500.00	-100,665.29	-92,637.09
A	A1620	43021		COURT FACILITIES MAINTENANCE	-35,000.00		-35,000.00	-23,020.00	-24,947.00
A	A1620	43021	COURT	COURT FACILITIES MAINTENANCE	0.00		0.00	0.00	0.00
A	A1620	43021	COVBG	COURT FACILITIES MAINTENANCE	0.00		0.00	0.00	0.00
A	A1620	43089		STATE AID - OTHER	0.00		0.00	0.00	0.00
A	A1620	43089	FSWIN	STATE AID - OTHER	0.00		0.00	0.00	0.00
				TOTAL BUILDINGS AND GROUNDS	-35,000.00	0.00%	-35,000.00	-23,020.00	-24,947.00

City of Cortland
2026 Proposed Budget

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A3120	41520		POLICE FEES	-3,000.00		-2,500.00	-2,664.50	-1,510.75
A	A3120	41525		POLICE DEPT. - TAXI LICENSES	0.00		0.00	0.00	0.00
A	A3120	41580		RESTITUTION	-1,000.00		0.00	-1,850.54	-5,000.00
A	A3120	41589		OTHER PUBLIC SAFETY	-5,000.00		0.00	-7,736.28	-179.98
A	A3120	42260		PUBLIC SAFETY, OTHER GOV. CSD	-70,000.00		-35,000.00	-34,243.91	-16,528.13
A	A3120	42610		FINES & FORFEITED BAIL	-140,000.00		-140,000.00	-75,821.71	-142,580.51
A	A3120	42611		PARKING TICKETS SURCHARGE	-1,000.00		-1,000.00	-30.00	-390.00
A	A3120	42612		COURT FINES & PENALTIES	-50,000.00		-50,000.00	-39,355.50	-51,273.98
A	A3120	42620		IMPOUND LOT STORAGE FEE	-45,000.00		-45,000.00	-20,280.00	-32,116.00
A	A3120	42655		SALES MINOR	-5,000.00		-11,000.00	-5,661.50	-10,679.00
A	A3120	42665		SALE OF EQUIPMENT	-7,500.00		-15,000.00	-23,045.00	-13,400.00
A	A3120	42680		INSURANCE RECOVERIES	-8,500.00		-15,500.00	-55,425.49	-15,446.04
A	A3120	42701		REFUNDS OF PRIOR YRS EXPEND	0.00		0.00	-21,606.00	0.00
A	A3120	43389		STATE AID - POLICE	-14,950.00		-14,950.00	-12,114.36	-10,151.69
A	A3120	43389	LTECH	STATE AID - PUBLIC SAFETY	0.00		0.00	-576,098.53	0.00
A	A3120	44320		FEDERAL AID POLICE	0.00		0.00	0.00	0.00
A	A3120	44389	COPS	FEDERAL GRANT -PUB SAFETY	0.00		-125,000.00	0.00	0.00
A	A3120	44389	LEAHY	FEDERAL GRANT -PUB SAFETY	0.00		-5,778.00		
				TOTAL POLICE DEPARTMENT	-350,950.00	-23.83%	-460,728.00	-875,933.32	-299,256.08
A	A3410	41289		OTHER GENERAL GOVT INCOME	0.00		0.00	0.00	0.00
A	A3410	42260		PUBLIC SAFETY, OTHER GOV. CSD	0.00		0.00	0.00	0.00
A	A3410	42655		SALES MINOR	0.00		0.00	0.00	0.00
A	A3410	42665		SALE OF EQUIPMENT	-8,000.00		0.00	-4,032.50	-7,492.00
A	A3410	42680		INSURANCE RECOVERIES	-1,000.00		-500.00	-431.99	0.00
A	A3410	42681		MVA RECOVERIES	-5,000.00		-12,000.00	-10,250.00	-11,150.00
A	A3410	42682		HAZMAT RECOVERIES	-8,000.00		-5,000.00	0.00	-4,438.21
A	A3410	42685		CPR & COMMUNITY TRAINING	-2,000.00		-2,000.00	-3,181.00	0.00
A	A3410	42770		OTHER UNCLASSIFIED REVENUE	-2,000.00		0.00	-1,861.05	-1,303.86
A	A3410	43389		STATE AID - PUBLIC SAFETY	0.00		0.00	0.00	-116,262.00
A	A3410	43392		STATE AID EMS TRAINING	0.00		0.00	-900.00	0.00
A	A3410	44389		FEDERAL GRANT - FIRE	0.00		0.00	0.00	0.00
A	A3410	44389	PARMD	FEDERAL GRANT PUB SAFETY	0.00		0.00	-195,813.21	0.00
A	A3410	44389	SAFR1	FEDERAL GRANT PUB SAFETY	0.00		0.00	0.00	0.00
A	A3410	44389	HOSE1	FEDERAL GRANT PUB SAFETY	0.00		-47,766.67		
A	A3410	44960		EMERGENCY DISASTER ASSISTANCE	0.00		0.00	0.00	0.00
				TOTAL FIRE DEPARTMENT	-26,000.00	-61.35%	-67,266.67	-216,469.75	-140,646.07
A	A3620	41231		ADMINISTRATION FEES	-5,000.00		-4,000.00	-4,625.00	-7,834.50
A	A3620	41540		FIRE INSPECTION FEES	-35,000.00		-30,000.00	-38,600.00	-25,550.00
A	A3620	41560		SAFETY INSPECTION FEES	-120,000.00		-20,000.00	-16,675.00	-28,485.00
A	A3620	41565		CODE ENFORCEMENT COMPLAINT FEE	0.00		0.00	0.00	0.00
A	A3620	42501		BUSINESS & OCCCUPTAIONAL LIC.	-5,000.00		-1,500.00	-1,421.00	-712.00
A	A3620	42502		P&H LICENSE FEE	-15,500.00		-15,500.00	-11,950.00	-10,670.00
A	A3620	42503		BOARD APPLICATIONS	-7,000.00		-6,000.00	-7,530.00	-11,013.00
A	A3620	42555		BUILDING PERMITS	-110,000.00		-100,000.00	-94,331.03	-119,936.43
A	A3620	42556		CERTIFICATE OF OCCUPANCY	-7,000.00		-6,600.00	-6,825.00	-3,302.00
A	A3620	42557		ZONING CERTIFICATIONS	-5,000.00		-4,500.00	-5,022.00	-4,151.00
A	A3620	42560		RIGHT OF WAY PERMITS	-5,000.00		-2,000.00	-2,525.00	0.00
A	A3620	42565		PLUMBING PERMITS	-11,500.00		-11,500.00	-11,625.00	-8,554.00
A	A3620	42590		RENTAL PERMIT FEES	-38,000.00		-33,000.00	-41,730.00	-27,200.00
A	A3620	42591		VACANT BUILDING REGISTRY	-10,000.00		-25,000.00	-25,725.00	-10,850.00
A	A3620	42595		CODE ENF OPERATING PERMITS	-6,500.00		-5,200.00	-6,905.00	-7,300.00
A	A3620	42600		CODE ENFORCEMENT PENALTIES	-3,000.00		-2,000.00	-11,831.64	0.00
A	A3620	42680		INSURANCE RECOVERIES	0.00		0.00	0.00	0.00
A	A3620	42701		REFUNDS OF PRIOR YRS EXPEND	0.00		-15,000.00	-15,740.15	-19,982.30
A	A3620	43060		STATE AID RECORDS MGMT	0.00		0.00	0.00	0.00
				TOTAL BUILDING INSPECTION	-383,500.00	36.09%	-281,800.00	-303,060.82	-285,540.23
A	A5010	41289		OTHER GENERAL GOVT INCOME	0.00		0.00	0.00	0.00
A	A5010	42130		TRASH REMOVAL FEES	-52,105.00		-3,500.00	-4,375.00	-58.25
A	A5010	42131		SPECIAL TRASH PICKUP	0.00		0.00	0.00	0.00
A	A5010	42210		GENERAL SERVICES OTHER GOVT.	-44,500.00		-28,500.00	-28,349.96	-17,586.92
A	A5010	42300		NYS ARTERIAL MAINTENANCE REIM	-90,000.00		-90,000.00	0.00	-89,874.48
A	A5010	42560		STREET OPENING PERMITS	-5,000.00		-5,000.00	-825.00	-5,375.00
A	A5010	42665		SALE OF EQUIPMENT	-15,000.00		-15,000.00	-54,700.80	-39,572.50
A	A5010	42680		INSURANCE RECOVERIES	-10,000.00		-20,000.00	-26,760.24	-23,677.56
A	A5010	42701		REFUNDS OF PRIOR YRS EXPEND	0.00		0.00	-2,210.66	0.00
A	A5010	43501		CONSOLIDATED HIGHWAY AID	0.00		0.00		0.00
A	A5010	43505		MULTI MODAL TRANSP BRIDGES	0.00		0.00	0.00	0.00
A	A5010	43597		TRANSPORTATION CAP PROJECTS	0.00		0.00	0.00	0.00
A	A5010	44960		EMERGENCY DISASTER ASSISTANCE	0.00		0.00	0.00	0.00
A	A5010	45033		INTERFUND TRANSFER	0.00		0.00	0.00	0.00
				TOTAL DPW ADMINISTRATION	-216,605.00	33.71%	-162,000.00	-117,221.66	-176,144.71

City of Cortland
2026 Proposed Budget

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A5110	43501	CHIPS	CONSOLIDATED HIGHWAY AID	-1,524,285.54		-1,820,160.14	-1,684,033.26	-2,113,578.17
				TOTAL DPW MAINTENANCE	-1,524,285.54	-16.26%	-1,820,160.14	-1,684,033.26	-2,113,578.17
A	A7010	42001		PARK & RECREATIONAL CHARGES	-128,000.00		0.00	0.00	-2,282.60
A	A7010	42012		RECREATION CONCESSION	0.00		0.00	0.00	0.00
A	A7010	42013		YOUTH - SHOWMOBILE RENTAL	0.00		0.00	0.00	0.00
A	A7010	42019		YOUTH - SPECIAL EVENTS	-28,000.00		-58,000.00	-27,252.00	-27,090.00
A	A7010	42021		SOFTBALL FEES	-17,000.00		-15,500.00	-15,650.00	-14,900.00
A	A7010	42026		YOUTH, FACILITIES RENTAL FEES	-33,000.00		-28,000.00	-9,147.93	-745.00
A	A7010	42061		ALTERNATE SCHOOL PROGRAM	0.00		0.00	0.00	0.00
A	A7010	42071		BASKETBALL PROGRAM	0.00		0.00	0.00	0.00
A	A7010	42089		OTHER RECREATION CHARGES	0.00		0.00	0.00	-10,015.74
A	A7010	42350		YOUTH & REC SERV - OTHER GOVT	-88,000.00		-83,078.00	-88,415.44	-108,108.08
A	A7010	42665		SALE OF EQUIPMENT	0.00		0.00	-5,105.00	0.00
A	A7010	42680		INSURANCE RECOVERIES	0.00		0.00	0.00	0.00
A	A7010	42701		REFUNDS OF PRIOR YRS EXPEND	0.00		0.00	0.00	0.00
A	A7010	42705		DONATIONS - YOUTH PROGRAMS	0.00		0.00	0.00	-27,500.00
A	A7010	42706		DONATIONS OTHER THAN YOUTH	0.00		0.00	-23,272.85	-20.63
A	A7010	43820		STATE AID - YOUTH BUREAU	-7,932.00		-47,929.00	-2,031.95	0.00
A	A7010	43821		STATE AID - YOUTH SERVICES	-22,000.00		0.00	-20,949.00	0.00
A	A7010	43822	EPF	STATE AID - RECREATION	0.00		-675,000.00	0.00	0.00
				TOTAL RECREATION ADMINISTRATION	-323,932.00	-64.31%	-907,507.00	-191,824.17	-190,662.05
A	A9025	42404		INTEREST EARNING LOSAP	0.00		0.00	0.00	-6,437.46
				TOTAL LOSAP	0.00		0.00	0.00	-6,437.46
A	A9060	42709		UNUTILISED HRA FUNDS	-1,160,250.00		0.00	0.00	0.00
				TOTAL HOSP AND MEDICAL INS	-1,160,250.00		0.00	0.00	0.00
GENERAL FUND REVENUE					-29,411,210	-1.00%	-29,708,910	-25,179,273	-25,528,868.0

City of Cortland
2026 Proposed Budget

General Fund Expenses

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A1010	510000		PERS SERV	80,001.00		80,001.00	80,000.96	80,000.96
A	A1010	540300		CONTR OFFICE SUPPLIES	0.00		250.00	249.99	0.00
A	A1010	540500		CONTR FUNCT OP EQUIP	0.00		0.00	0.00	0.00
A	A1010	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A1010	541500		CONTR PROFESSIONAL SVCS	1,000.00		2,000.00	2,400.00	18,426.82
A	A1010	541600		CONTR TRAVEL EDUC TRAIN	0.00		0.00	0.00	0.00
A	A1010	541900		CONTR PUBLIC INFORMATION	5,000.00		5,000.00	6,000.00	0.00
A	A1010	580100		FICA/MED CITY SHARE	6,122.00		6,122.00	6,121.44	6,121.44
A	A1010	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A1010	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL COMMON COUNCIL	92,123.00	-1.34%	93,373.00	94,772.39	104,549.22
A	A1210	510000		PERS SERV	140,260.00		137,322.00	95,274.68	83,575.28
A	A1210	540300		CONTR OFFICE SUPPLIES	0.00		1,000.00	1,788.19	7,387.69
A	A1210	540700		CONTR EQUIPMENT REPAIR	0.00		0.00	0.00	0.00
A	A1210	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A1210	541500		CONTR PROFESSIONAL SVCS	0.00		500.00	1,167.15	1,850.18
A	A1210	541600		CONTR TRAVEL EDUC TRAIN	500.00		1,600.00	1,532.67	7,235.52
A	A1210	541800		CONTR POSTAGE & FREIGHT	0.00		0.00	0.00	0.00
A	A1210	541901		CONTR CROW CONTROL	0.00		0.00	0.00	0.00
A	A1210	580100		FICA/MED CITY SHARE	10,729.89		10,505.13	7,199.36	6,393.45
A	A1210	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A1210	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL MAYOR	151,489.89	0.37%	150,927.13	106,962.05	106,442.12
A	A1325	510000		PERS SERV	481,228.86		471,793.00	330,105.07	321,556.61
A	A1325	510002		PERS SERV ANNIV STIPEND	0.00		0.00	0.00	0.00
A	A1325	510003		PERS SERV VAC CASH IN	0.00		10,000.00	80.02	10,196.91
A	A1325	540000	COVID	CONTR GENERAL	0.00		0.00	0.00	0.00
A	A1325	540300		CONTR OFFICE SUPPLIES	0.00		3,500.00	3,801.91	7,809.08
A	A1325	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A1325	541400		CONTR TOWING & RECOVERY	0.00		0.00	0.00	0.00
A	A1325	541401		CONTR ARMORY IMPOUND	0.00		0.00	0.00	0.00
A	A1325	541500		CONTR PROFESSIONAL SVCS	105,000.00		75,000.00	146,210.66	186,414.58
A	A1325	541502		CONTR PROFESSIONAL/IN REM	5,000.00		5,000.00	375.00	13,594.79
A	A1325	541507		MUNIS ACCT/PAYROLL	101,086.00		137,120.00	84,066.08	94,104.88
A	A1325	541600		CONTR TRAVEL EDUC TRAIN	5,000.00		5,000.00	732.98	2,440.77
A	A1325	541800		CONTR POSTAGE & FREIGHT	0.00		0.00	0.00	0.00
A	A1325	580100		FICA/MED CITY SHARE	36,814.01		36,092.16	23,922.16	23,894.26
A	A1325	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A1325	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL FINANCE	734,128.87	-1.26%	743,505.16	589,293.88	660,011.88
A	A1355	510000		PERS SERV	0.00		0.00	0.00	0.00
A	A1355	541500		CONTR PROFESSIONAL SVCS	74,000.00		73,000.00	75,151.74	72,319.05
A	A1355	580100		FICA/MED CITY SHARE	0.00		0.00	0.00	0.00
A	A1355	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A1355	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL ASSESSOR	74,000.00	1.37%	73,000.00	75,151.74	72,319.05
A	A1362	540000		CONTR GENERAL			4,000.00	1,546.37	2,952.57
				TOTAL PRINTING AND ADVERTISING	0.00	-100.00%	4,000.00	1,546.37	2,952.57
A	A1410	510000		PERS SERV	116,458.09		114,174.60	106,709.15	60,501.49
A	A1410	540300		CONTR OFFICE SUPPLIES	1,500.00		2,000.00	1,680.29	1,932.51
A	A1410	540301		CONTR OFFICE EQUIP < \$5000	0.00		0.00	2,611.82	4,496.17
A	A1410	540500		CONTR FUNCT OP EQUIP	0.00		1,416.00	1,179.00	1,208.42
A	A1410	540700		CONTR EQUIPMENT REPAIR	0.00		0.00	0.00	235.80
A	A1410	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A1410	541500		CONTR PROFESSIONAL SVCS	53,000.00		15,000.00	10,000.00	10,041.04
A	A1410	541600		CONTR TRAVEL EDUC TRAIN	0.00		1,500.00	0.00	1,389.36
A	A1410	580100		FICA/MED CITY SHARE	8,909.04		8,734.36	8,126.92	4,587.68
A	A1410	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A1410	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL CLERK	179,867.14	25.94%	142,824.96	130,307.18	84,392.47

City of Cortland
2026 Proposed Budget

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A1420	510000		PERS SERV	152,800.00		104,166.50	108,088.32	104,615.30
A	A1420	540300		CONTR OFFICE SUPPLIES	0.00		5,000.00	1,335.42	6,949.81
A	A1420	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A1420	541500		CONTR PROFESSIONAL SVCS	35,000.00		35,000.00	25,167.37	50,635.52
A	A1420	541600		CONTR TRAVEL EDUC TRAIN	2,000.00		1,500.00	214.40	386.21
A	A1420	541602		CONTR LEGAL PUBLICATIONS	0.00		5,000.00	1,883.00	0.00
A	A1420	580100		FICA/MED CITY SHARE	11,689.20		7,968.74	8,268.61	7,918.77
A	A1420	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A1420	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL LAW DEPARTMENT	201,489.20	27.01%	158,635.24	144,957.12	170,505.61
A	A1620	510000		PERS SERV	0.00		0.00	0.00	0.00
A	A1620	520601	FSWIN	CAPITAL EQUIPMENT	0.00		0.00	0.00	0.00
A	A1620	540000	COVBG	CONTR GENERAL	0.00		0.00	0.00	0.00
A	A1620	540200		CONTR MOTOR EQUIP REPAIR	0.00		0.00	0.00	0.00
A	A1620	540200	COURT	CONTR MOTOR EQUIP REPAIR	0.00		0.00	0.00	0.00
A	A1620	540300		CONTR OFFICE SUPPLIES	0.00		0.00	0.00	0.00
A	A1620	540500		CONTR FUNCT OP EQUIP	5,000.00		10,000.00	13,371.68	10,741.96
A	A1620	540500	COURT	CONTR FUNCT OP EQUIP	0.00		0.00	0.00	0.00
A	A1620	540500	PSCH	CONTR FUNCT OP EQUIP	0.00		0.00	645.70	877.50
A	A1620	540506		CONTR FUNCT OP EQUIP ARMORY	5,000.00		5,000.00	6,957.48	4,650.66
A	A1620	540507		CONTR PERS PROTECTIVE GEAR	0.00		250.00	0.00	0.00
A	A1620	540700		CONTR EQUIPMENT REPAIR	2,000.00		0.00	2,053.49	586.17
A	A1620	540700	COURT	CONTR EQUIPMENT REPAIR	0.00		0.00	0.00	0.00
A	A1620	540701		CONTR EQUIP REPAIR ARMORY	3,000.00		5,000.00	4,123.49	377.20
A	A1620	541100		CONTR UTILITIES	1,500.00		2,000.00	1,549.66	111.51
A	A1620	541101		CONTR UTILITIES ARMORY	0.00		0.00	0.00	0.00
A	A1620	541500		CONTR PROFESSIONAL SVCS	85,000.00		95,000.00	118,609.74	106,882.06
A	A1620	541500	COURT	CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
A	A1620	541500	FSWIN	CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
A	A1620	541500	PSCH	CONTR PROFESSIONAL SVCS	0.00		5,000.00	2,269.75	4,859.25
A	A1620	541500	TOUR	CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
A	A1620	541501	FSWIN	CONTR PROFESSIONAL/RENTAL	0.00		0.00	0.00	0.00
A	A1620	541503		CONTR PROFESSIONAL/ARMORY	0.00		0.00	0.00	1,911.03
A	A1620	541504		CONTR PROFESSIONAL/LANDSCAPE	0.00		0.00	0.00	0.00
A	A1620	541600		CONTR TRAVEL EDUC TRAIN	0.00		0.00	0.00	0.00
A	A1620	580100		FICA/MED CITY SHARE	0.00		0.00	0.00	0.00
A	A1620	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	1,242.57
A	A1620	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL BUILDINGS AND GROUNDS	101,500.00	-16.97%	122,250.00	149,580.99	132,239.91
A	A1670	540300		CONTR OFFICE SUPPLIES	11,500.00				
A	A1670	541100		CONTR UTILITIES	310,070.63		356,839.44	344,522.92	353,568.18
A	A1670	541100	PSCH	CONTR UTILITIES	47,351.53		57,343.57	52,612.81	59,185.83
A	A1670	541500		CONTR PROFESSIONAL SVCS	39,750.00		15,000.00	24,736.40	14,553.38
A	A1670	541800		CONTR POSTAGE & FREIGHT	15,000.00		15,000.00	13,513.46	20,995.89
				TOTAL CENTRAL SERVICES	423,672.16	-4.62%	444,183.02	435,385.59	448,303.28
A	A1680	510000		PERS SERV	0.00		0.00	0.00	32,091.64
A	A1680	540300		CONTR OFFICE SUPPLIES	0.00		0.00	0.00	1,272.44
A	A1680	540500		CONTR FUNCT OP EQUIP	169,662.00		45,000.00	21,380.92	11,035.77
A	A1680	541500		CONTR PROFESSIONAL SVCS	96,000.00		85,000.00	91,251.78	127,315.63
A	A1680	541600		CONTR TRAVEL EDUC TRAIN	0.00		0.00	1,500.00	50.00
A	A1680	580100		FICA/MED CITY SHARE	0.00		0.00	6,189.00	2,311.02
A	A1680	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A1680	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL CENTRAL DATA PROCESSING	265,662.00	104.36%	130,000.00	120,321.70	174,076.50
A	A1910	540000		CONTR GENERAL	365,000.00		335,000.00	375,660.88	323,644.19
A	A1910	540000	PSCH	CONTR GENERAL	0.00		0.00	0.00	0.00
				TOTAL UNALLOCATED INSURANCE	365,000.00	8.96%	335,000.00	375,660.88	323,644.19
A	A1920	540000		CONTR GENERAL	5,678.00		5,678.00	0.00	0.00
				MUNICIPAL ASSN DUES	5,678.00	0.00%	5,678.00	0.00	0.00
A	A1930	540000		CONTR GENERAL	0.00		0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00
A	A1950	540000		CONTR GENERAL	0.00		0.00	0.00	0.00
				TOTAL TAXES ON CITY PROPERTY	0.00		0.00	0.00	0.00
A	A1990	540000		CONTR GENERAL	0.00		50,000.00	0.00	0.00
				TOTAL CONTINGENCIES	0.00	-100.00%	50,000.00	0.00	0.00

City of Cortland
2026 Proposed Budget

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A3010	510000		PERS SERV	0.00		0.00	0.00	0.00
A	A3010	540100		CONTR MOTOR EQUIP OP	0.00		0.00	0.00	0.00
A	A3010	540200		CONTR MOTOR EQUIP REPAIR	3,000.00		3,000.00	387.25	2,091.86
A	A3010	540300		CONTR OFFICE SUPPLIES	0.00		0.00	0.00	0.00
A	A3010	540301		CONTR OFFICE EQUIP < \$5000	0.00		0.00	0.00	0.00
A	A3010	540500		CONTR FUNCT OP EQUIP	20,000.00		20,000.00	38,565.42	26,800.00
A	A3010	540501		CONTR TOOLS & EQUIPMENT	0.00		0.00	24.27	705.76
A	A3010	540700		CONTR EQUIPMENT REPAIR	0.00		1,000.00	137.67	211.62
A	A3010	540800		CONTR UNIFORM, SAFETY EQUIP	0.00		0.00	0.00	0.00
A	A3010	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A3010	541500		CONTR PROFESSIONAL SVCS	10,000.00		40,000.00	56,112.00	37,286.15
A	A3010	541600		CONTR TRAVEL EDUC TRAIN	0.00		0.00	0.00	0.00
				TOTAL TRAFFIC DEPARTMENT	33,000.00	-48.44%	64,000.00	95,226.61	67,095.39
A	A3120	510000		PERS SERV	4,391,507.00		3,905,202.00	3,686,125.21	3,614,841.71
A	A3120	510200		PERS SERV LONGEVITY	0.00		45,500.00	48,500.00	56,500.00
A	A3120	510300		PERS SERV SCH CROSSING GUARDS	98,067.00		107,000.00	100,416.89	88,772.90
A	A3120	510301		PERS SERV PART-TIME	36,504.00		20,245.00	15,215.90	13,433.20
A	A3120	510302		PERS SERV CIVILIANS	113,228.00		95,375.00	94,313.80	87,398.51
A	A3120	510400		PERS SERV O/T	300,000.00		300,000.00	317,212.33	297,386.21
A	A3120	510500		PERS SERV HOLIDAY PAY	50,000.00		100,000.00	36,362.37	103,331.93
A	A3120	510600		PERS SERV COMPENSATORY PAY	0.00		0.00	8,150.81	2,804.05
A	A3120	510700		PERS SERV SHIFT DIFF	121,275.00		100,000.00	87,163.31	94,818.16
A	A3120	510800		PERS SERV ON CALL PAY	29,200.00		26,076.00	25,814.00	25,844.86
A	A3120	510900		PERS SERV OFFICER IN CHG	16,630.00		13,500.00	13,958.45	13,561.65
A	A3120	511000		PERS SERV FIREARMS QUALIF	0.00		0.00	0.00	0.00
A	A3120	511100		PERS SERV TXBL CLOTH & MEALS	0.00		10,500.00	8,981.60	13,603.77
A	A3120	520000		OFFICE EQUIPMENT > \$5000	35,000.00		30,000.00	4,166.96	29,794.59
A	A3120	520000	LTECH	OFFICE EQUIPMENT > \$5000	0.00		0.00	348,150.75	0.00
A	A3120	520600		OPERATING EQUIPMENT	39,000.00		159,750.00	99,081.67	286,021.04
A	A3120	520602		INTER-OPERABLE RADIO SYSTEM	0.00		0.00	0.00	0.00
A	A3120	540000	COVPD	CONTR GENERAL	0.00		0.00	0.00	0.00
A	A3120	540100		CONTR MOTOR EQUIP OP	60,000.00		80,000.00	76,171.53	79,563.20
A	A3120	540200		CONTR MOTOR EQUIP REPAIR	60,000.00		80,000.00	103,247.51	78,392.72
A	A3120	540300		CONTR OFFICE SUPPLIES	0.00		3,000.00	1,979.19	3,249.01
A	A3120	540301		CONTR OFFICE EQUIP < \$5000	2,000.00		2,000.00	469.51	3,263.06
A	A3120	540302		CONTR PRINTING & ADV	3,200.00		3,200.00	2,583.85	3,661.60
A	A3120	540500		CONTR FUNCT OP EQUIP	15,050.00		15,020.00	4,696.78	9,824.69
A	A3120	540503		CONTR BLDG GROUNDS MAINT	5,000.00		5,000.00	1,890.97	4,822.51
A	A3120	540504		CONTR MAINT CONTRACTS	24,750.00		32,000.00	35,268.10	37,297.60
A	A3120	540505		CONTR PRISONER FOOD	400.00		500.00	434.65	466.74
A	A3120	540509		CONTR SAFETY/HAZMAT	2,500.00		2,500.00	2,428.71	2,361.26
A	A3120	540510		CONTR HAZMAT OPERATIONAL	2,000.00		2,000.00	1,235.30	0.00
A	A3120	540700		CONTR EQUIPMENT REPAIR	1,000.00		1,000.00	1,045.59	9,389.32
A	A3120	540800		CONTR UNIFORM, SAFETY EQUIP	73,825.00		60,000.00	66,191.56	50,708.77
A	A3120	540801		CONTR UNIFORM SC GUARDS	200.00		0.00	939.61	3,667.48
A	A3120	540802		CONTR UNIFORM CIVILIANS	1,400.00		500.00	498.77	686.99
A	A3120	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A3120	541401		CONTR ARMORY IMPOUND	5,000.00		5,000.00	2,766.71	6,614.35
A	A3120	541501		CONTR PROFESSIONAL/RENTAL	61,700.00		49,713.00	51,839.15	32,508.42
A	A3120	541601		CONTR SCHOOLS/SEMINARS	25,700.00		20,000.00	16,734.01	15,524.06
A	A3120	541602		CONTR LEGAL PUBLICATIONS	3,500.00		2,000.00	463.32	3,140.83
A	A3120	541603		CONTR FIREARMS TRAINING	30,000.00		25,000.00	29,552.30	24,678.28
A	A3120	541604		CONTR SPECIAL INVESTIGATION	275.00		750.00	532.13	500.00
A	A3120	541605		CONTR CONFERENCES	1,000.00		1,000.00	306.00	556.15
A	A3120	541606		CONTR EDUCATION BONUS	400.00		400.00	0.00	400.00
A	A3120	541608		CONTR EDUCATIONAL	1,500.00		1,500.00	1,438.11	329.10
A	A3120	541609		CONTR CRIMINAL JUSTICE EDUC	3,500.00		3,542.25	2,515.00	0.00
A	A3120	541800		CONTR POSTAGE & FREIGHT	750.00		750.00	822.66	819.93
A	A3120	580100		FICA/MED CITY SHARE	394,465.44		360,536.70	321,960.59	330,651.96
A	A3120	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	355.02
A	A3120	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
A	A3120	580400		PFRS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL POLICE DEPARTMENT	6,009,526.44	5.99%	5,670,059.95	5,621,625.66	5,431,545.63

City of Cortland
2026 Proposed Budget

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A3410	510000		PERS SERV	3,304,335.95		3,011,197.00	2,948,792.62	2,890,515.61
A	A3410	510000	SAFR1	PERS SERV	0.00		0.00	10,000.00	0.00
A	A3410	510301		PERS SERV PART-TIME	0.00		0.00	0.00	0.00
A	A3410	510400		PERS SERV O/T	200.00		0.00	0.00	6,318.04
A	A3410	510400	PARMD	PERS SERV O/T	0.00		156,502.03	106,119.06	14,464.47
A	A3410	510400	SAFR1	PERS SERV O/T	0.00		0.00	0.00	0.00
A	A3410	510401		PERS SERV SHIFT MANNING	82,448.00		60,000.00	44,098.39	45,533.00
A	A3410	510402		PERS SERV EMERGENCY CALL IN	15,459.00		15,000.00	9,969.10	13,453.84
A	A3410	510403		PERS SERV TRAINING	25,765.00		25,000.00	4,542.95	24,892.97
A	A3410	510404		PERS SERV RETIREMENT	0.00		0.00	0.00	0.00
A	A3410	510405		PERS SERV HOLIDAY DBL TIME	30,918.00		28,500.00	37,871.55	29,954.81
A	A3410	510406		PERS SERV WORKED DT DAYS	77,295.00		60,000.00	76,381.39	55,594.72
A	A3410	510407		PERS SERV UNUSED HOL	185,508.00		135,000.00	181,738.78	183,249.24
A	A3410	510408		PERS SERV EMT STIPEND	0.00		0.00	0.00	0.00
A	A3410	510409		PERS SERV UNUSED VAC	128,825.00		125,000.00	138,779.60	120,551.44
A	A3410	510410		PERS SERV UNIFORM ALLOW	0.00		0.00	0.00	0.00
A	A3410	510411		PERS SERV HAZMAT STIPEND	0.00		0.00	0.00	0.00
A	A3410	510412		PERS SERV EDUC BENEFIT	0.00		0.00	0.00	0.00
A	A3410	510413		PERS SERV TRAIN STIPEND	0.00		0.00	0.00	0.00
A	A3410	510413	SAFR1	PERS SERV TRAIN STIPEND	0.00		0.00	0.00	0.00
A	A3410	510901		PERS SERV OUT OF TITLE	8,760.10		8,500.00	12,447.79	6,985.90
A	A3410	520600		OPERATING EQUIPMENT	0.00		0.00	52,794.23	44,950.92
A	A3410	520601	SAFR1	CAPITAL EQUIPMENT	0.00		0.00	0.00	0.00
A	A3410	520602		INTER-OPERABLE RADIO SYSTEM	0.00		0.00	0.00	0.00
A	A3410	540000	COVFD	CONTR GENERAL	0.00		0.00	0.00	0.00
A	A3410	540100		CONTR MOTOR EQUIP OP	45,000.00		30,000.00	28,876.18	28,727.61
A	A3410	540200		CONTR MOTOR EQUIP REPAIR	105,000.00		95,000.00	125,890.38	90,000.00
A	A3410	540300		CONTR OFFICE SUPPLIES	0.00		1,000.00	475.40	1,112.82
A	A3410	540301		CONTR OFFICE EQUIP < \$5000	800.00		1,000.00	0.00	56.32
A	A3410	540500		CONTR FUNCT OP EQUIP	35,000.00		25,000.00	20,567.66	30,610.24
A	A3410	540501	HOSE1	CONTR TOOLS & EQUIPMENT	35,000.00		47,766.67	26,787.09	71,539.32
A	A3410	540700		CONTR EQUIPMENT REPAIR	8,000.00		8,000.00	7,974.13	9,390.24
A	A3410	540800		CONTR UNIFORM, SAFETY EQUIP	20,000.00		3,000.00	1,614.98	4,085.36
A	A3410	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A3410	541500		CONTR PROFESSIONAL SVCS	42,000.00		40,000.00	58,672.86	75,409.23
A	A3410	541500	SAFR1	CONTR PROFESSIONAL SVCS	0.00		0.00	33,555.92	0.00
A	A3410	541600		CONTR TRAVEL EDUC TRAIN	15,000.00		12,000.00	20,540.82	12,566.60
A	A3410	541600	PARMD	CONTR TRAVEL EDUC TRAIN	0.00		0.00	46,690.36	22,122.27
A	A3410	541600	SAFR1	CONTR TRAVEL EDUC TRAIN	0.00		0.00	5,625.00	0.00
A	A3410	541800		CONTR POSTAGE & FREIGHT	0.00		0.00	87.01	0.00
A	A3410	541900		CONTR PUBLIC INFORMATION	3,000.00		2,000.00	1,891.78	2,038.73
A	A3410	542000		CONTR FF GEAR CAREER	5,000.00		4,000.00	4,034.19	4,004.71
A	A3410	542001		CONTR FF GEAR VOLUNTEER	3,000.00		0.00	0.00	5,922.01
A	A3410	542001	SAFR1	CONTR FF GEAR VOLUNTEER	0.00		0.00	85,111.66	0.00
A	A3410	542002		CONTR SPECIAL OPS EQUIP	10,000.00		15,000.00	3,596.98	14,187.67
A	A3410	542002	PARMD	CONTR SPECIAL OPS EQUIP	0.00		0.00	97,202.00	0.00
A	A3410	542300		CONTR VOLUNTEERS BOE	35,000.00		35,000.00	35,000.00	35,000.00
A	A3410	551000		DEBT SERVICE FOR EQUIP	0.00		0.00	0.00	0.00
A	A3410	580100		FICA/MED CITY SHARE	295,252.82		277,289.48	251,032.04	248,120.12
A	A3410	580100	PARMD	FICA/MED CITY SHARE	0.00		0.00	7,885.81	1,073.77
A	A3410	580100	SAFR1	FICA/MED CITY SHARE	0.00		0.00	0.00	0.00
A	A3410	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A3410	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
A	A3410	580400		PFRS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL FIRE DEPARTMENT	4,516,566.87	7.01%	4,220,755.18	4,486,647.71	4,092,431.98
A	A3510	510301		PERS SERV PART-TIME	0.00		22,807.20	11,620.75	0.00
A	A3510	541500		CONTR PROFESSIONAL SVCS	50,000.00		30,000.00	28,005.18	47,642.89
A	A3510	541600		CONTR TRAVEL EDUC TRAIN	0.00		1,500.00	0.00	0.00
A	A3510	580000		EMPLOYEE BENEFITS	0.00		0.00	0.00	0.00
A	A3510	580100		FICA/MED CITY SHARE	0.00		1,744.75	889.01	0.00
A	A3510	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL ANIMAL CONTROL	50,000.00	-10.80%	56,051.95	40,514.94	47,642.89

City of Cortland
2026 Proposed Budget

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A3620	510000		PERS SERV	457,077.57		336,809.00	295,189.39	240,644.30
A	A3620	510301		PERS SERV PART-TIME	0.00		0.00	0.00	0.00
A	A3620	510400		PERS SERV O/T	1,200.00		0.00	0.00	0.00
A	A3620	510401		PERS SERV SHIFT MANNING	4,120.00		3,000.00	7,166.76	6,096.14
A	A3620	510402		PERS SERV EMERGENCY CALL IN	7,725.00		10,000.00	10,234.31	234.75
A	A3620	510403		PERS SERV TRAINING	2,060.00		2,000.00	1,044.81	1,170.08
A	A3620	510405		PERS SERV HOLIDAY DBL TIME	4,326.00		4,500.00	4,840.17	1,109.39
A	A3620	510406		PERS SERV WORKED DT DAYS	4,635.00		4,000.00	12,896.25	7,031.31
A	A3620	510407		PERS SERV UNUSED HOL	21,630.00		24,000.00	16,711.93	10,869.48
A	A3620	510408		PERS SERV EMT STIPEND	0.00		0.00	0.00	0.00
A	A3620	510409		PERS SERV UNUSED VAC	18,540.00		18,000.00	19,415.16	10,003.20
A	A3620	510410		PERS SERV UNIFORM ALLOW	0.00		0.00	0.00	0.00
A	A3620	510411		PERS SERV HAZMAT STIPEND	0.00		0.00	0.00	0.00
A	A3620	510413		PERS SERV TRAIN STIPEND	0.00		0.00	0.00	0.00
A	A3620	520600		OPERATING EQUIPMENT	0.00		0.00	45,000.00	44,950.92
A	A3620	520602		INTER-OPERABLE RADIO SYSTEM	0.00		0.00	0.00	0.00
A	A3620	540000	COVCD	CONTR GENERAL	0.00		0.00	0.00	0.00
A	A3620	540100		CONTR MOTOR EQUIP OP	5,000.00		5,000.00	4,654.57	3,344.86
A	A3620	540200		CONTR MOTOR EQUIP REPAIR	5,000.00		3,000.00	2,121.88	3,711.94
A	A3620	540300		CONTR OFFICE SUPPLIES	0.00		1,000.00	1,014.50	1,324.48
A	A3620	540301		CONTR OFFICE EQUIP < \$5000	1,000.00		1,000.00	630.11	1,463.30
A	A3620	540500		CONTR FUNCT OP EQUIP	1,500.00		500.00	17.79	238.76
A	A3620	540501		CONTR TOOLS & EQUIPMENT	0.00		0.00	143.03	61.98
A	A3620	540700		CONTR EQUIPMENT REPAIR	1,000.00		1,000.00	456.00	0.00
A	A3620	540800		CONTR UNIFORM, SAFETY EQUIP	0.00		0.00	0.00	0.00
A	A3620	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A3620	541500		CONTR PROFESSIONAL SVCS	25,000.00		19,000.00	20,965.65	19,579.20
A	A3620	541505		CONTR PROFESSIONAL/GRASS SNOW	20,000.00		14,500.00	14,834.81	14,443.35
A	A3620	541600		CONTR TRAVEL EDUC TRAIN	3,000.00		1,500.00	617.84	1,390.00
A	A3620	541800		CONTR POSTAGE & FREIGHT	0.00		250.00	109.85	0.00
A	A3620	541900		CONTR PUBLIC INFORMATION	1,000.00		1,000.00	1,319.24	1,000.00
A	A3620	580100		FICA/MED CITY SHARE	39,880.49		30,776.64	29,360.25	20,185.48
A	A3620	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A3620	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
A	A3620	580400		PFRS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL BUILDING INSPECTION	623,694.06	29.71%	480,835.64	488,744.30	388,852.92
A	A5010	510000		PERS SERV	198,307.28		222,524.00	168,501.92	224,966.98
A	A5010	510003		PERS SERV VAC CASH IN	0.00		0.00	0.00	0.00
A	A5010	510400		PERS SERV O/T	0.00		0.00	0.00	735.08
A	A5010	540000	COVPW	CONTR GENERAL	0.00		0.00	0.00	0.00
A	A5010	540300		CONTR OFFICE SUPPLIES	0.00		500.00	1,053.08	492.84
A	A5010	540500		CONTR FUNCT OP EQUIP	0.00		20,000.00	27,732.55	23,327.71
A	A5010	540500	TOUR	CONTR FUNCT OP EQUIP	0.00		0.00	0.00	0.00
A	A5010	540501		CONTR TOOLS & EQUIPMENT	5,000.00		5,000.00	35,499.48	35,613.42
A	A5010	540800		CONTR UNIFORM, SAFETY EQUIP	0.00		500.00	320.00	250.00
A	A5010	541100		CONTR UTILITIES	5,000.00		18,000.00	23,588.98	16,043.41
A	A5010	541500		CONTR PROFESSIONAL SVCS	25,000.00		50,000.00	15,081.38	30,985.55
A	A5010	541500	CHIPS	CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
A	A5010	541500	TOUR	CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
A	A5010	541600		CONTR TRAVEL EDUC TRAIN	0.00		1,500.00	0.00	0.00
A	A5010	541800		CONTR POSTAGE & FREIGHT	0.00		500.00	0.00	0.00
A	A5010	580100		FICA/MED CITY SHARE	15,170.51		17,023.09	12,073.98	16,412.42
A	A5010	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A5010	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL DPW ADMINISTRATION	248,477.79	-25.95%	335,547.09	283,851.37	348,827.41

City of Cortland
2026 Proposed Budget

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A5110	510000		PERS SERV	297,610.00		921,482.00	870,270.08	878,620.34
A	A5110	510003		PERS SERV VAC CASH IN	0.00		10,000.00	0.00	0.00
A	A5110	510301		PERS SERV PART-TIME	0.00		20,000.00	6,572.00	0.00
A	A5110	510400		PERS SERV O/T	50,000.00		45,000.00	47,667.68	51,997.04
A	A5110	520602		INTER-OPERABLE RADIO SYSTEM	0.00		0.00	0.00	0.00
A	A5110	540100		CONTR MOTOR EQUIP OP	40,000.00		140,000.00	91,876.46	98,785.37
A	A5110	540200		CONTR MOTOR EQUIP REPAIR	55,000.00		80,000.00	107,088.30	114,124.85
A	A5110	540500		CONTR FUNCT OP EQUIP	100,000.00		0.00	105,784.03	98,262.66
A	A5110	540500	CHIPS	CONTR FUNCT OP EQUIP	0.00		0.00	162,750.87	426,300.00
A	A5110	540500	TOUR	CONTR FUNCT OP EQUIP	0.00		0.00	0.00	0.00
A	A5110	540503		CONTR BLDG GROUNDS MAINT	0.00		1,000.00	1,380.53	279.40
A	A5110	540700		CONTR EQUIPMENT REPAIR	0.00		1,000.00	400.88	492.59
A	A5110	540800		CONTR UNIFORM, SAFETY EQUIP	14,500.00		14,500.00	12,386.86	12,984.68
A	A5110	541500		CONTR PROFESSIONAL SVCS	50,000.00		50,000.00	0.00	149,307.54
A	A5110	541500	CHIPS	CONTR PROFESSIONAL SVCS	803,468.85		1,820,160.14	2,060,399.52	1,434,661.08
A	A5110	541500	TOUR	CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
A	A5110	580100		FICA/MED CITY SHARE	26,592.17		76,230.87	67,352.09	68,728.16
A	A5110	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A5110	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL DPW MAINTENANCE	1,437,171.02	-54.80%	3,179,373.01	3,533,929.30	3,334,543.71
A	A5132	510000		PERS SERV	116,148.00		54,418.00	25,160.50	23,308.23
A	A5132	510400		PERS SERV O/T	0.00		2,000.00	1,393.19	1,018.23
A	A5132	540500		CONTR FUNCT OP EQUIP	15,000.00		15,000.00	38,349.27	19,727.33
A	A5132	540800		CONTR UNIFORM, SAFETY EQUIP	0.00		0.00	0.00	0.00
A	A5132	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A5132	541500		CONTR PROFESSIONAL SVCS	0.00		2,500.00	518.79	2,072.34
A	A5132	580100		FICA/MED CITY SHARE	8,885.32		4,315.98	1,940.86	1,847.88
A	A5132	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A5132	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL DPW GARAGE	140,033.32	78.99%	78,233.98	67,362.61	47,974.01
A	A5142	510000		PERS SERV	171,437.00		0.00	0.00	0.00
A	A5142	520601		CAPITAL EQUIPMENT	0.00		0.00	0.00	0.00
A	A5142	540100		CONTR MOTOR EQUIP OP	20,000.00		0.00	0.00	0.00
A	A5142	540200		CONTR MOTOR EQUIP REPAIR	40,000.00		40,000.00	14,728.69	39,187.82
A	A5142	540500		CONTR FUNCT OP EQUIP	192,500.00		185,000.00	189,103.46	171,905.81
A	A5142	540800		CONTR UNIFORM, SAFETY EQUIP	0.00		0.00	0.00	0.00
A	A5142	541500		CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
A	A5142	580100		FICA/MED CITY SHARE	13,114.93				
				DPW SNOW AND ICE CONTROL	423,937.00	88.42%	225,000.00	203,832.15	211,093.63
A	A7010	510000		PERS SERV	183,879.48		180,274.00	202,601.76	203,293.59
A	A7010	510301		PERS SERV PART-TIME	0.00		0.00	10,000.00	0.00
A	A7010	510400		PERS SERV O/T	0.00		0.00	0.00	0.00
A	A7010	520600		OPERATING EQUIPMENT	7,000.00		10,000.00	8,208.77	4,807.20
A	A7010	540000	COVYB	CONTR GENERAL	0.00		0.00	0.00	0.00
A	A7010	540300		CONTR OFFICE SUPPLIES	0.00		2,500.00	1,262.44	2,138.07
A	A7010	540500		CONTR FUNCT OP EQUIP	0.00		0.00	0.00	7,077.64
A	A7010	540502		CONTR SMALL EQUIPMENT	0.00		0.00	139,944.09	0.00
A	A7010	540800		CONTR UNIFORM, SAFETY EQUIP	1,500.00		1,500.00	218.54	1,009.27
A	A7010	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A7010	541500		CONTR PROFESSIONAL SVCS	0.00		0.00	12,129.04	10,358.09
A	A7010	541501		CONTR PROFESSIONAL/RENTAL	0.00		0.00	350.00	0.00
A	A7010	541600		CONTR TRAVEL EDUC TRAIN	3,000.00		2,000.00	1,325.00	4,048.45
A	A7010	541800		CONTR POSTAGE & FREIGHT	0.00		200.00	200.00	0.00
A	A7010	541900		CONTR PUBLIC INFORMATION	0.00		0.00	0.00	0.00
A	A7010	580100		FICA/MED CITY SHARE	14,066.78		13,790.96	15,271.80	14,794.48
A	A7010	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A7010	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL RECREATION ADMINISTRATION	209,446.26	-0.39%	210,264.96	391,511.44	247,526.79

City of Cortland
2026 Proposed Budget

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A7110	510000		PERS SERV	298,319.40		292,470.00	225,293.66	130,578.82
A	A7110	510301		PERS SERV PART-TIME	50,000.00		41,475.00	47,399.93	0.00
A	A7110	510400		PERS SERV O/T	17,000.00		12,000.00	8,432.75	13,034.76
A	A7110	520600		OPERATING EQUIPMENT	30,000.00		30,000.00	62,782.32	84,058.69
A	A7110	520602		INTER-OPERABLE RADIO SYSTEM	0.00		0.00	0.00	0.00
A	A7110	540100		CONTR MOTOR EQUIP OP	10,000.00		10,000.00	9,784.24	10,404.95
A	A7110	540200		CONTR MOTOR EQUIP REPAIR	10,000.00		10,000.00	9,944.49	11,493.10
A	A7110	540500		CONTR FUNCT OP EQUIP	80,000.00		74,454.00	141,658.02	112,341.89
A	A7110	540502		CONTR SMALL EQUIPMENT	2,000.00		2,000.00	965.95	3,774.79
A	A7110	540700		CONTR EQUIPMENT REPAIR	2,200.00		2,000.00	1,827.83	4,508.29
A	A7110	540800		CONTR UNIFORM, SAFETY EQUIP	3,000.00		3,000.00	2,400.00	2,542.31
A	A7110	541500	EPF	CONTR PROFESSIONAL SVCS	0.00		480,000.00	0.00	325.00
A	A7110	541600		CONTR TRAVEL EDUC TRAIN	0.00		0.00	0.00	0.00
A	A7110	580100		FICA/MED CITY SHARE	27,946.93		26,464.79	19,780.91	10,116.52
A	A7110	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A7110	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL PARKS	530,466.33	-46.08%	983,863.79	530,270.10	383,179.12
A	A7140	510000		PERS SERV	93,028.00		90,500.00	98,051.82	270,748.50
A	A7140	510301		PERS SERV PART-TIME	25,000.00		77,840.00	33,487.50	0.00
A	A7140	510400		PERS SERV O/T	0.00		0.00	708.51	636.40
A	A7140	520600		OPERATING EQUIPMENT	20,000.00		24,000.00	25,909.03	22,027.32
A	A7140	540100		CONTR MOTOR EQUIP OP	0.00		0.00	-97.28	0.00
A	A7140	540300		CONTR OFFICE SUPPLIES	0.00		0.00	0.00	0.00
A	A7140	540500		CONTR FUNCT OP EQUIP	0.00		0.00	0.00	17,044.31
A	A7140	540501		CONTR TOOLS & EQUIPMENT	5,000.00		5,000.00	4,843.42	10,967.31
A	A7140	540502		CONTR SMALL EQUIPMENT	0.00		0.00	0.00	249.94
A	A7140	540700		CONTR EQUIPMENT REPAIR	0.00		0.00	0.00	0.00
A	A7140	540800		CONTR UNIFORM, SAFETY EQUIP	1,000.00		500.00	223.24	0.00
A	A7140	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A7140	541500		CONTR PROFESSIONAL SVCS	25,000.00		0.00	0.00	0.00
A	A7140	541600		CONTR TRAVEL EDUC TRAIN	0.00		0.00	0.00	0.00
A	A7140	580100		FICA/MED CITY SHARE	9,029.14		12,878.01	9,808.38	19,777.91
A	A7140	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	10,114.57	0.00
A	A7140	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL PLAYGROUND AND REC CENTER	178,057.14	-15.50%	210,718.01	183,049.19	341,451.69
A	A7180	510000		PERS SERV	0.00		0.00	2,430.00	110,888.81
A	A7180	510301		PERS SERV PART-TIME	189,105.00		140,000.00	136,160.08	0.00
A	A7180	520600		OPERATING EQUIPMENT	25,000.00		25,000.00	22,398.85	18,519.73
A	A7180	540500		CONTR FUNCT OP EQUIP	18,000.00		18,000.00	17,875.71	17,902.81
A	A7180	540502		CONTR SMALL EQUIPMENT	0.00		0.00	0.00	4,699.00
A	A7180	540700		CONTR EQUIPMENT REPAIR	2,000.00		2,000.00	3,551.48	4,431.64
A	A7180	540800		CONTR UNIFORM, SAFETY EQUIP	2,500.00		2,500.00	1,993.36	1,793.41
A	A7180	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A7180	541500		CONTR PROFESSIONAL SVCS	2,000.00		1,500.00	1,955.00	2,851.94
A	A7180	541600		CONTR TRAVEL EDUC TRAIN	0.00		0.00	0.00	0.00
A	A7180	580100		FICA/MED CITY SHARE	14,466.53		10,710.00	10,602.21	8,483.04
A	A7180	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A7180	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL BEACH AND POOL	253,071.53	26.72%	199,710.00	196,966.69	169,570.38
A	A7310	510000		PERS SERV	46,218.00		42,208.00	39,276.43	22,025.10
A	A7310	510301		PERS SERV PART-TIME	23,000.00		21,000.00	21,853.35	0.00
A	A7310	520600		OPERATING EQUIPMENT	5,000.00		6,000.00	5,336.64	17,799.49
A	A7310	540000		CONTR GENERAL	5,500.00		5,500.00	4,217.43	5,652.92
A	A7310	540300		CONTR OFFICE SUPPLIES	0.00		0.00	0.00	0.00
A	A7310	540500		CONTR FUNCT OP EQUIP	0.00		0.00	0.00	1,466.03
A	A7310	540502		CONTR SMALL EQUIPMENT	0.00		0.00	0.00	0.00
A	A7310	540700		CONTR EQUIPMENT REPAIR	500.00		500.00	0.00	269.00
A	A7310	540800		CONTR UNIFORM, SAFETY EQUIP	500.00		0.00	248.64	0.00
A	A7310	541100		CONTR UTILITIES	0.00		0.00	0.00	0.00
A	A7310	541500		CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
A	A7310	541600		CONTR TRAVEL EDUC TRAIN	0.00		0.00	0.00	0.00
A	A7310	580100		FICA/MED CITY SHARE	5,295.18		4,835.41	4,496.81	1,684.96
A	A7310	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
A	A7310	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL YOUTH PROGRAMS	86,013.18	7.46%	80,043.41	75,429.30	48,897.50
A	A7330	540000		CONTR GENERAL	0.00		0.00	0.00	228.99
				TOTAL YOUTH CENTER ACTIVITIES	0.00		0.00	0.00	228.99
A	A7550	540500		CONTR FUNCT OP EQUIP	150,000.00		10,000.00	40,684.24	15,002.56
A	A7550	540502		CONTR SMALL EQUIPMENT	1,500.00		1,500.00	1,485.86	2,126.88
				TOTAL CELEBRATIONS	151,500.00	1217.39%	11,500.00	42,170.10	17,129.44

City of Cortland
2026 Proposed Budget

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
A	A8140	510000		PERS SERV	71,171.00		0.00	0.00	0.00
A	A8140	540100		CONTR MOTOR EQUIP OP	0.00		0.00	0.00	0.00
A	A8140	540200		CONTR MOTOR EQUIP REPAIR	2,500.00		2,500.00	5.51	881.25
A	A8140	540500		CONTR FUNCT OP EQUIP	8,500.00		8,500.00	10,104.70	7,500.00
A	A8140	540800		CONTR UNIFORM, SAFETY EQUIP	0.00		0.00	0.00	0.00
A	A8140	541500		CONTR PROFESSIONAL SVCS	2,480.00		0.00	0.00	0.00
A	A5142	580100		FICA/MED CITY SHARE	5,444.58				
				TOTAL STORM SEWER	84,651.00	669.55%	11,000.00	10,110.21	8,381.25
A	A8150	510000		PERS SERV	213,448.00				
A	A8150	540100		CONTR MOTOR EQUIP OP	0.00				
A	A8150	540200		CONTR MOTOR EQUIP REPAIR	25,000.00				
A	A8150	540500		CONTR FUNCT OP EQUIP	5,000.00				
A	A8150	540800		CONTR UNIFORM, SAFETY EQUIP	0.00				
A	A8150	541500		CONTR PROFESSIONAL SVCS	0.00				
A	A5142	580100		FICA/MED CITY SHARE	16,328.77				
				TOTAL LEAF AND BRUSH COLLECTION	243,448.00				
A	A8160	510000		PERS SERV	0.00		0.00	0.00	0.00
A	A8160	541500		CONTR PROFESSIONAL SVCS	1,289,105.00		1,468,549.67	1,771,152.50	1,663,696.75
A	A8160	541800		CONTR POSTAGE & FREIGHT	0.00		0.00	0.00	2,006.02
A	A8160	541900		CONTR PUBLIC INFORMATION	0.00		0.00	0.00	0.00
				TOTAL TRASH COLLECTION	1,289,105.00	-12.22%	1,468,549.67	1,771,152.50	1,665,702.77
A	A8170	510000		PERS SERV	85,387.00		0.00	0.00	0.00
A	A8170	540100		CONTR MOTOR EQUIP OP	5,000.00		0.00	0.00	0.00
A	A8170	540200		CONTR MOTOR EQUIP REPAIR	6,500.00		6,500.00	1,611.70	6,271.45
A	A8170	540500		CONTR FUNCT OP EQUIP	1,000.00		500.00	1,443.71	304.66
A	A8170	540800		CONTR UNIFORM, SAFETY EQUIP	0.00		0.00	0.00	0.00
A	A8170	541500		CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
A	A5142	580100		FICA/MED CITY SHARE	6,532.11				
				TOTAL DPW STREET CLEANING	97,887.00	1298.39%	7,000.00	3,055.41	6,576.11
A	A9010	580000		EMPLOYEE BENEFITS	584,352.00		399,744.63	443,563.00	398,060.00
				TOTAL ERS	584,352.00	46.18%	399,744.63	443,563.00	398,060.00
A	A9015	580000		EMPLOYEE BENEFITS	2,483,686.00		2,314,895.00	1,980,325.83	1,709,078.00
				TOTAL PFRS	2,483,686.00	7.29%	2,314,895.00	1,980,325.83	1,709,078.00
A	A9025	540000		CONTR GENERAL	0.00		0.00	0.00	4,888.97
A	A9025	580000		EMPLOYEE BENEFITS	5,000.00		5,000.00	3,278.00	18,363.79
				TOTAL LOSAP	5,000.00	0.00%	5,000.00	3,278.00	23,252.76
A	A9030	580000		EMPLOYEE BENEFITS	0.00		0.00	0.00	0.00
A	A9030	580100		FICA/MED CITY SHARE	0.00		0.00	0.00	544.61
				TOTAL SOCIAL SECURITY	0.00		0.00	0.00	544.61
A	A9040	580000		EMPLOYEE BENEFITS	401,000.00		400,883.00	400,671.00	400,671.00
				TOTAL WORKERS COMP	401,000.00	0.03%	400,883.00	400,671.00	400,671.00
A	A9055	580000		EMPLOYEE BENEFITS	5,000.00		5,000.00	2,908.00	2,935.06
				TOTAL DISABILITY	5,000.00	0.00%	5,000.00	2,908.00	2,935.06
A	A9060	580000		EMPLOYEE BENEFITS	5,139,631.00		5,459,447.00	6,157,844.80	4,347,473.84
A	A9060	580100		FICA/MED CITY SHARE	0.00		0.00	6,744.33	9,832.42
A	A9060	590608		HOSP, MED, & DENT EMP BENEFITS	0.00		0.00	0.00	0.00
				TOTAL HOSP AND MEDICAL INS	5,139,631.00	-5.86%	5,459,447.00	6,164,589.13	4,357,306.26
A	A9085	580000		EMPLOYEE BENEFITS	55,000.00		55,000.00	50,992.44	50,119.19
				TOTAL SUPPLEMENTAL BENEFITS	55,000.00	0.00%	55,000.00	50,992.44	50,119.19
A	A9710	560000		SERIAL BONDS PRINCIPAL	466,070.00		386,275.00	0.00	382,270.00
A	A9710	570000		SERIAL BONDS INTEREST	69,818.00		202,007.00	0.00	107,653.65
				TOTAL LONG TERM DEBT SERVICE	535,888.00	-8.91%	588,282.00	0.00	489,923.65
A	A9730	560000		BAN PRINCIPAL	338,500.00		450,005.00		
A	A9730	570000		BAN INTEREST	591,325.00		84,771.00		
				TOTAL SHORT TERM DEBT SERVICE	929,825.00	73.87%	534,776.00	0.00	0.00
A	A9785	560000		INSTALLMENT DEBT PRINCIPAL	299,954.55		0.00	279,823.00	270,265.13
A	A9785	570000		INSTALLMENT DEBT INTEREST	14,659.45		0.00	34,790.80	44,348.87
				INSTALLMENT DEBT SERVICE	314,614.00		0.00	314,613.80	314,614.00
GENERAL FUND EXPENSES					29,411,210.2	-1.00%	29,708,910.78	29,610,330.68	26,884,592.94

City of Cortland
2026 Proposed Budget

Water Fund Revenue

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
FX	FX0	41231		ADMINISTRATION FEES	0.00		0.00	0.00	-250.00
FX	FX0	42140		METERED WATER SALES	-2,338,690.00		-2,549,009.04	-1,886,045.64	-2,550,281.94
FX	FX0	42142		UNMETERED WATERSALES	-20,000.00		-19,595.84	-21,174.37	-23,194.31
FX	FX0	42144		WATER SERVICE CHARGES	-5,000.00		-5,000.00	-751.48	-2,279.92
FX	FX0	42145		SPRINKLER FEE	-100,000.00		-116,640.72	-83,400.00	-101,650.00
FX	FX0	42378		WATER SERVICES OTH GOVTS	-15,000.00		-15,000.00	0.00	0.00
FX	FX0	42401		INTEREST EARNINGS	-250.00		-202.00	-21.54	0.00
FX	FX0	42402		INTEREST EARNINGS RESERVE	0.00		0.00	0.00	0.00
FX	FX0	42410		RENTAL OF REAL PROPERTY	-20,640.00		-20,640.00	-18,911.75	0.00
FX	FX0	42414		RENTAL OF EQUIPMENT	-1,000.00		-500.00	-311.16	-187.52
FX	FX0	42589		APPLICATION FEE	0.00		-100.00	0.00	0.00
FX	FX0	42650		SALE OF SCRAP	0.00		0.00	0.00	0.00
FX	FX0	42655		SALES MINOR	0.00		0.00	0.00	-2,744.50
FX	FX0	42665		SALE OF EQUIPMENT	0.00		-200.00	-6,203.00	-245.70
FX	FX0	42680		INSURANCE RECOVERIES	0.00		0.00	-2,704.38	0.00
FX	FX0	42701		REFUNDS OF PRIOR YRS EXPEND	0.00		0.00	0.00	0.00
FX	FX0	42706		DONATIONS OTHER THAN YOUTH	0.00		0.00	0.00	0.00
FX	FX0	42770		OTHER UNCLASSIFIED REVENUE	-8,000.00		-5,000.00	-11,183.38	-5,554.96
FX	FX0	42771		PROPERTY SEARCH	-4,000.00		-4,000.00	-4,625.00	-4,025.00
FX	FX0	42772		HYDRANT INSPECTION FEE	-5,500.00		-4,750.00	0.00	-6,575.00
FX	FX0	42773		MISC FEES	-38,000.00		-35,000.00	-24,477.59	-29,114.04
FX	FX0	43989		STATE AID - OTHER HOME & COMM	0.00		0.00	0.00	-102,736.58
FX	FX0	44089		FEDERAL AID, OTHER	0.00		0.00	0.00	0.00
FX	FX0	45033		TRANSFER FROM CAPITAL	0.00		0.00	0.00	-1,753.52
TOTAL FX0 WATER REVENUE					-2,556,080.00	-7.91%	-2,775,637.60	-2,059,809.29	-2,830,592.99

**City of Cortland
2026 Proposed Budget**

Water Fund Expenses

-2,009,349.13

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
FX	FX1910	540000		CONTR GENERAL	0.00		0.00	0.00	0.00
FX	FX1990	540000		CONTR GENERAL	0.00		0.00	0.00	0.00
FX	FX8310	510000		PERS SERV	132,403.97		140,874.24	129,530.83	86,821.48
FX	FX8310	510001		PERS SERV OPERATOR STIPEND	0.00		2,500.00	0.00	0.00
FX	FX8310	510400		PERS SERV O/T	0.00		3,000.00	217.68	102.02
FX	FX8310	520000		OFFICE EQUIPMENT > \$5000	3,000.00		3,000.00	5,047.21	2,878.91
FX	FX8310	520602		INTER-OPERABLE RADIO SYSTEM	0.00		0.00	0.00	0.00
FX	FX8310	540000	COVWA	CONTR GENERAL	0.00		0.00	0.00	0.00
FX	FX8310	540300		CONTR OFFICE SUPPLIES	1,000.00		1,500.00	315.43	3,000.00
FX	FX8310	540301		CONTR OFFICE EQUIP < \$5000	500.00		500.00	372.77	450.00
FX	FX8310	540302		CONTR PRINTING & ADV	0.00		1,000.00	0.00	299.82
FX	FX8310	540303		CONTR PRINTED FORMS	0.00		1,000.00	0.00	0.00
FX	FX8310	540504		CONTR MAINT CONTRACTS	25,000.00		25,000.00	13,785.53	24,899.59
FX	FX8310	540508		CONTR WATER SAMPLES	20,000.00		18,000.00	11,068.61	12,000.00
FX	FX8310	540800		CONTR UNIFORM, SAFETY EQUIP	1,100.00		1,100.00	651.20	600.00
FX	FX8310	540803		CONTR EMPLOYEE PHYSICALS	100.00		100.00	0.00	0.00
FX	FX8310	541100		CONTR UTILITIES	19,000.00		13,000.00	13,489.29	13,244.77
FX	FX8310	541500		CONTR PROFESSIONAL SVCS	10,000.00		12,000.00	1,345.00	6,300.00
FX	FX8310	541600		CONTR TRAVEL EDUC TRAIN	1,500.00		1,500.00	650.00	246.70
FX	FX8310	541800		CONTR POSTAGE & FREIGHT	2,000.00		1,500.00	0.00	3,290.00
FX	FX8310	580100		FICA/MED CITY SHARE	10,128.90		11,006.38	9,225.71	6,346.26
FX	FX8310	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
FX	FX8310	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL WATER ADMIN	225,732.87	-4.59%	236,580.62	185,699.26	160,479.55
FX	FX8320	510000		PERS SERV	61,228.63		55,703.00	46,114.56	69,065.00
FX	FX8320	510001		PERS SERV OPERATOR STIPEND	2,500.00		2,500.00	0.00	0.00
FX	FX8320	510400		PERS SERV O/T	5,513.51		3,680.78	2,495.82	1,066.05
FX	FX8320	540100		CONTR MOTOR EQUIP OP	15,500.00		12,000.00	18,907.54	12,230.03
FX	FX8320	540301		CONTR OFFICE EQUIP < \$5000	0.00		0.00	0.00	0.00
FX	FX8320	540500		CONTR FUNCT OP EQUIP	24,000.00		23,000.00	21,446.20	24,898.73
FX	FX8320	540503		CONTR BLDG GROUNDS MAINT	2,000.00		2,500.00	3,700.55	1,954.97
FX	FX8320	540700		CONTR EQUIPMENT REPAIR	10,000.00		17,000.00	9,290.87	11,925.17
FX	FX8320	540800		CONTR UNIFORM, SAFETY EQUIP	0.00		1,000.00	100.64	1,447.93
FX	FX8320	541100		CONTR UTILITIES	64,264.00		100,000.00	84,237.36	92,840.95
FX	FX8320	580100		FICA/MED CITY SHARE	5,105.77		4,542.86	3,435.97	4,947.01
FX	FX8320	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
FX	FX8320	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL SOURCE OF SUPPLY	190,111.91	-14.34%	221,926.64	189,729.51	220,375.84
FX	FX8340	510000		PERS SERV	258,113.48		249,892.00	280,620.50	260,635.33
FX	FX8340	510400		PERS SERV O/T	10,942.49		10,923.59	9,862.97	12,961.85
FX	FX8340	520000		OFFICE EQUIPMENT > \$5000	0.00		200.00	220.62	0.00
FX	FX8340	520600		OPERATING EQUIPMENT	28,000.00		28,000.00	14,847.58	18,050.15
FX	FX8340	540100		CONTR MOTOR EQUIP OP	12,000.00		12,000.00	17,714.96	10,928.52
FX	FX8340	540200		CONTR MOTOR EQUIP REPAIR	3,000.00		2,500.00	3,066.20	1,800.00
FX	FX8340	540500		CONTR FUNCT OP EQUIP	150,000.00		150,000.00	114,745.30	150,297.12
FX	FX8340	540501		CONTR TOOLS & EQUIPMENT	1,000.00		500.00	0.00	502.01
FX	FX8340	540502		CONTR SMALL EQUIPMENT	2,000.00		1,500.00	300.20	1,290.92
FX	FX8340	540700		CONTR EQUIPMENT REPAIR	10,000.00		23,500.00	8,387.51	648.81
FX	FX8340	540800		CONTR UNIFORM, SAFETY EQUIP	5,000.00		4,500.00	4,845.00	3,405.81
FX	FX8340	541402		CONTR REIMB FOR DPW LABOR	0.00		0.00	0.00	0.00
FX	FX8340	541501		CONTR PROFESSIONAL/RENTAL	750.00		750.00	240.00	706.22
FX	FX8340	580100		FICA/MED CITY SHARE	20,582.78		19,952.39	20,467.44	19,554.16
FX	FX8340	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
FX	FX8340	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL TRANSMISSION & DISTRIBUTION	501,388.75	-0.56%	504,217.98	475,318.28	480,780.90
FX	F9010	580000		EMPLOYEE BENEFITS	0.00		38,668.11	0.00	
				TOTAL ERS	0.00	-100.00%	38,668.11	0.00	
FX	FX9060	42709		EMPLOYEE CONTRIBUTIONS	0.00		0.00	0.00	0.00
FX	FX9060	580000		EMPLOYEE BENEFITS	0.00		402,509.00	0.00	306,993.95
FX	FX9060	590608		HOSP, MED, & DENT EMP BENEFITS	0.00		0.00	326,763.96	0.00
				TOTAL HOSPITAL AND MEDICAL INSURANCE	0.00	-100.00%	402,509.00	326,763.96	306,993.95
FX	FX9710	560000		SERIAL BONDS PRINCIPAL	202,770.00		116,520.00	0.00	150,938.00
FX	FX9710	570000		SERIAL BONDS INTEREST	54,373.00		56,668.00	26,026.83	66,665.92
				TOTAL DEBT SERVICE	257,143.00	48.48%	173,188.00	26,026.83	217,603.92
FX	FX9785	560000		BAN PRINCIPAL	119,725.00		25,725.00	0.00	
FX	FX9785	570000		BAN INTEREST	408,978.00		369,822.50	0.00	
				TOTAL SHORT TERM DEBT SERVICE	528,703.00	33.66%	395,547.50	0.00	
FX	FX9901	590000		TRANSFERS	853,000.00		803,000.00	803,000.00	803,000.00
				TOTAL TRANSFER TO OTHER FUNDS	853,000.00	6.23%	803,000.00	803,000.00	803,000.00
				WATER FUND EXPENSES	2,556,080	-7.91%	2,775,638	2,006,537.84	2,189,234.16

City of Cortland
2026 Proposed Budget

Sewer Fund Revenue

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
G	G00	41030		SPECIAL ASSESSMENT	-1,013,884.50		-979,148.74	-1,001,667.65	-844,309.14
G	G00	42120		SEWER RENTS DOMESTIC	-2,143,901.43		-2,343,055.00	-2,049,948.53	-2,648,649.37
G	G00	42121		SEWER RENTS HOMER	-432,728.00		-434,303.00	-212,733.56	-494,797.34
G	G00	42122		SEWER RENTS MCGRAW	-127,140.00		-139,810.00	-68,896.69	-104,658.15
G	G00	42123		SEWER RENTS CORTLANDVILLE	-957,592.00		-729,653.00	-509,450.61	-598,818.35
G	G00	42124		SEWER RENTS PALL TRINITY	-104,792.00		-125,000.00	-96,567.47	-227,529.85
G	G00	42125		SEWER RENTS NATRUIM	-4,156.00		-4,000.00	-3,236.80	-8,300.75
G	G00	42126		SEWER RENTS MARIETTA	0.00		0.00	0.00	-1,806.76
G	G00	42127		SEWER RENTS COOPER	0.00		0.00	0.00	0.00
G	G00	42128		SEWER RENTS YMCA	0.00		-1,000.00	0.00	-765.66
G	G00	42129		SEWER RENTS CRMC	0.00		-28,000.00	0.00	-26,771.28
G	G00	42132		SEWER RENTS - C'VILLE YOGHURT	-132,028.00		-80,000.00	-87,313.76	-76,245.92
G	G00	42133		OTHER INCOME	0.00		0.00	-27,608.82	-31,161.72
G	G00	42135		CV YOGHURT WHEY	0.00		0.00	-47,663.00	-50,841.00
G	G00	42136		CHOBANI YOGHURT WHEY	-110,000.00		-235,000.00	-109,916.50	-21,321.00
G	G00	42137		ULTRA DAIRY DAF	-7,828.00		-110,000.00	0.00	-7,140.00
G	G00	42374		SEWER SERVICES - OTHER GOVT	0.00		0.00	0.00	0.00
G	G00	42375		SEWER SERVICES - CORT CO SOLID	-160.00		0.00	-160.00	-23,407.00
G	G00	42401		INTEREST EARNINGS	-30.00		-30.00	-25,696.28	0.00
G	G00	42402		INTEREST EARNINGS RESERVE	-200.00		-200.00	0.00	0.00
G	G00	42403		INTEREST DEBT RESERVE	0.00		0.00	0.00	0.00
G	G00	42655		SALES MINOR	-500.00		0.00	-800.00	-6,424.00
G	G00	42665		SALE OF EQUIPMENT	0.00		0.00	0.00	0.00
G	G00	42680		INSURANCE RECOVERIES	0.00		0.00	0.00	0.00
G	G00	42701		REFUNDS OF PRIOR YRS EXPEND	0.00		0.00	0.00	0.00
G	G00	42801		INTERFUND REVENUES	0.00		0.00	0.00	0.00
G	G00	43089		STATE AID - OTHER	0.00		0.00	-12,000.00	-47,847.41
G	G00	43989		STATE AID - OTHER HOME & COMM	0.00		0.00	0.00	0.00
G	G00	44089		FEDERAL AID, OTHER	0.00		0.00	0.00	-8,000.00
G	G00	45031		TRANSFER FROM WATER	0.00		0.00	0.00	0.00
TOTAL G00 SEWER REVENUE					-5,034,939.93	-3.35%	-5,209,199.74	-4,253,659.67	-5,228,794.70

City of Cortland
2026 Proposed Budget

Sewer Fund Expenses

FUND	ORG	OBJECT	PROJECT	ACCT DESCRIPTION	2026 TENTATIVE	Change from 2025 ADOPTED	2025 ADOPTED	2024 ACTUAL	2023 ACTUAL
G	G1990	540000		CONTR GENERAL	100,000.00		50,000.00	0.00	0.00
				TOTAL OTHER CONTINGENCIES	100,000.00	100.00%	50,000.00	0.00	0.00
G	G8110	510000		PERS SERV	232,083.33		212,727.00	149,481.00	164,666.46
G	G8110	510400		PERS SERV O/T	0.00		0.00	547.39	246.40
G	G8110	520601	VERMI	CAPITAL EQUIPMENT	0.00		0.00	0.00	0.00
G	G8110	540000	COVWW	CONTR GENERAL	0.00		0.00	0.00	0.00
G	G8110	540300		CONTR OFFICE SUPPLIES	3,500.00		12,500.00	5,904.24	4,854.25
G	G8110	540301		CONTR OFFICE EQUIP < \$5000	5,000.00		7,250.00	6,299.28	2,702.57
G	G8110	541100		CONTR UTILITIES	4,500.00		12,000.00	4,889.77	4,722.50
G	G8110	541500		CONTR PROFESSIONAL SVCS	110,000.00		106,500.00	21,226.10	95,551.76
G	G8110	541500	VERMI	CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
G	G8110	541506		CONTR PROFESSIONAL/CONS, LEGAL			35,500.00	7,518.00	0.00
G	G8110	541630		CONTR ANNUAL AUDIT	0.00		3,500.00	0.00	0.00
G	G8110	541800		CONTR POSTAGE & FREIGHT	500.00		5,500.00	86.00	3,000.00
G	G8110	580100		FICA/MED CITY SHARE	17,754.38		16,273.62	11,021.79	12,195.13
G	G8110	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
G	G8110	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL WASTEWATER ADMIN	373,337.71	-9.33%	411,750.62	206,973.57	287,939.07
G	G8120	510000		PERS SERV	0.00		0.00	0.00	0.00
G	G8120	520600		OPERATING EQUIPMENT	0.00		0.00	0.00	0.00
G	G8120	540100		CONTR MOTOR EQUIP OP	6,650.00		6,650.00	8,460.05	3,936.32
G	G8120	540200		CONTR MOTOR EQUIP REPAIR	11,500.00		11,500.00	389.35	3,764.57
G	G8120	540500		CONTR FUNCT OP EQUIP	22,000.00		22,000.00	10,099.68	2,000.00
3E+12	G8120	540700		CONTR EQUIPMENT REPAIR	7,500.00		7,500.00	135.75	3,818.02
G	G8120	540800		CONTR UNIFORM, SAFETY EQUIP	2,020.00		2,020.00	0.00	29.98
G	G8120	541100		CONTR UTILITIES	5,500.00		5,500.00	126.95	342.67
G	G8120	541500		CONTR PROFESSIONAL SVCS	10,000.00		10,000.00	4,918.52	10,260.77
G	G8120	541600		CONTR TRAVEL EDUC TRAIN	1,700.00		1,700.00	0.00	0.00
				TOTAL SANITARY SEWERS	66,870.00	0.00%	66,870.00	24,130.30	24,152.33
G	G8130	510000		PERS SERV	477,013.37		461,234.17	459,531.78	429,788.70
G	G8130	510400		PERS SERV O/T	45,000.00		46,400.00	38,769.85	44,524.63
G	G8130	540000		CONTR GENERAL	0.00		0.00	0.00	0.00
G	G8130	540100		CONTR MOTOR EQUIP OP	14,000.00		14,000.00	10,625.75	10,478.54
G	G8130	540200		CONTR MOTOR EQUIP REPAIR	619,716.00		619,716.00	222,648.74	219,305.66
G	G8130	540300		CONTR OFFICE SUPPLIES	0.00		0.00	0.00	0.00
G	G8130	540500		CONTR FUNCT OP EQUIP	479,723.25		479,723.25	332,053.43	346,215.80
G	G8130	540501		CONTR TOOLS & EQUIPMENT	180,000.00		180,000.00	113,307.98	201,391.44
G	G8130	540800		CONTR UNIFORM, SAFETY EQUIP	45,000.00		45,000.00	32,284.05	23,059.17
G	G8130	541100		CONTR UTILITIES	325,000.00		325,000.00	320,211.53	328,700.30
G	G8130	541500		CONTR PROFESSIONAL SVCS	0.00		0.00	0.00	0.00
G	G8130	541600		CONTR TRAVEL EDUC TRAIN	17,500.00		17,500.00	3,955.12	8,236.28
G	G8130	580100		FICA/MED CITY SHARE	39,934.02		34,000.00	37,665.35	34,906.23
G	G8130	580200		FED & STATE UNEMPLOYMENT	0.00		0.00	0.00	0.00
G	G8130	580300		ERS RETIREMENT	0.00		0.00	0.00	0.00
				TOTAL SEWAGE TREATMENT & DISP	2,242,886.64	0.91%	2,222,573.42	1,571,053.58	1,646,606.75
G	G8197	520601		CAPITAL EQUIPMENT	50,000.00		32,959.22	321,916.32	0.00
G	G8197	520601	RECON	CAPITAL EQUIPMENT	0.00		0.00	0.00	0.00
				TOTAL SEWER EQUIP & CAPITAL	50,000.00	51.70%	32,959.22	321,916.32	0.00
G	G9010	580000		EMPLOYEE BENEFITS	0.00		84,129.00	0.00	0.00
				TOTAL ERS	0.00		84,129.00	0.00	0.00
G	G9060	42709		EMPLOYEE CONTRIBUTIONS	0.00		0.00	0.00	0.00
G	G9060	580000		EMPLOYEE BENEFITS	0.00		209,183.00	160,130.29	183,299.82
G	G9060	580100		FICA/MED CITY SHARE	0.00		0.00	0.00	0.00
G	G9060	590608		HOSP, MED, & DENT EMP BENEFITS	0.00		0.00	150,904.00	0.00
				TOTAL HOSPITAL & MEDICAL INSURANCE	0.00	-100.00%	209,183.00	311,034.29	183,299.82
G	G9710	560000		SERIAL BONDS PRINCIPAL	739,970.00		718,475.00	550,000.00	730,475.00
G	G9710	570000		SERIAL BONDS INTEREST	187,121.00		253,259.32	152,024.82	195,290.89
				TOTAL SERIAL BONDS	927,091.00	-4.59%	971,734.32	702,024.82	925,765.89
G	G9730	560000		BAN PRINCIPAL	109,000.00		0.00	0.00	0.00
G	G9730	570000		BAN INTEREST	424,755.00		360,000.50	0.00	63,181.91
				TOTAL BOND ANTICIPATION NOTES	424,755.00	17.99%	360,000.50	0.00	63,181.91
G	G9901	590000		TRANSFERS	850,000.00		800,000.00	800,000.00	870,000.00
				TOTAL TRANSFER TO OTHER FUNDS	850,000.00	6.25%	800,000.00	800,000.00	870,000.00
SEWER FUND EXPENSES					5,034,940	-3.35%	5,209,200	3,937,132.88	4,000,945.77