Mayor’s Proposed 2021 Budget

Presented to Common Council on Wednesday, October 7, 2021
Mission

We strive to make Ithaca a Model Community:

a great place to create, dream, live, learn, work and play
Vision

We deliver high quality services to preserve & enhance the well-being of our community
Values

For those we employ and those we serve

I. People
We believe that:
- People are our greatest asset;
- Each person should be respected, developed, supported, and valued;
- Diversity should be celebrated through inclusion

II. Relationships
We believe in:
- Teamwork;
- Interdependent collaboration;
- Responsiveness;
- Sharing knowledge and expertise

III. Excellent Results
We believe in:
- Continuous improvement;
- Streamlined processes;
- Creativity;
- Quality service;
- Celebrating success
Background for 2021 Budget
Shutdown of Economy

- Coronavirus shut down the economy in March, causing a precipitous drop in revenues for 2020.
- Created deficit for 2020
- Deficit would have been even bigger, but Council took quick decisive action.
# Impacts on 2020 Budget Revenue Losses

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loss of Sales Tax Revenue</td>
<td>-2,000,000</td>
</tr>
<tr>
<td>Loss of Parking Revenue</td>
<td>-1,400,000</td>
</tr>
<tr>
<td>Drop in State Aid</td>
<td>-520,000</td>
</tr>
<tr>
<td>Drop in Fine Revenue</td>
<td>-300,000</td>
</tr>
<tr>
<td>Drop in Other revenues</td>
<td>-180,000</td>
</tr>
<tr>
<td><strong>Total Revenue Losses</strong></td>
<td><strong>-4,300,000</strong></td>
</tr>
</tbody>
</table>
Actions Taken

• Common Council took action in May
• Freeze on hiring and spending
• Furlough of 80+ employees
• By acting early, employees were able to take advantage of extra UI benefits until July 31.
## Actions Taken in 2020
### Savings Anticipated

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furloughs</td>
<td>1,030,000</td>
</tr>
<tr>
<td>Changes to Health Insurance</td>
<td>170,000</td>
</tr>
<tr>
<td>Hiring Freeze</td>
<td>250,000</td>
</tr>
<tr>
<td>Savings Freeze</td>
<td>TBD</td>
</tr>
<tr>
<td>Other Savings</td>
<td>300,000</td>
</tr>
<tr>
<td><strong>Total Savings</strong></td>
<td><strong>1,750,000</strong></td>
</tr>
</tbody>
</table>
Good News in 2020

• Development in the City did not slow down; revenues for development projects are ahead of 2020 budget

• Generous donations from local residents and businesses helped us to keep our youth programs, parks, playgrounds, and Alex Haley Pool operating this year
## Impacts on 2020 Budget

### Unexpected Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unanticipated Development Fees</td>
<td>535,000</td>
</tr>
<tr>
<td>Charitable Donations</td>
<td>230,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>765,000</strong></td>
</tr>
</tbody>
</table>
2020 Deficit – No Action

• Had we taken no action, deficit at end of 2020 would be $4.3 million.
• That money comes out of our fund balance (savings account)
• To replenish fund balance in 2021 would require
  – Increase in tax levy of 18%, OR
  – Staff reduction of approximately 62 positions
Anticipated 2020 Deficit

• Even with actions taken, deficit at end of 2020 likely to be $2.5 million.
• To replenish fund balance in 2021 would require
  – Increase in taxes of 10%, OR
  – Staff reduction of approximately 36 positions
• Instead, likely to replenish over time
  – No use of fund balance in 2021
2021 Budget - Revenue Losses

- Looking ahead to next year, we will see continued losses in sales tax revenue, parking revenue, state aid
- Hopefully recovery will continue and losses will be smaller than 2020
- Anticipated continuation of heightened development activity and associated fees
## Impacts on 2021 Budget Revenue

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increased Development Fees</td>
<td>+1,500,000</td>
</tr>
<tr>
<td>Loss of Sales Tax Revenue</td>
<td>-1,800,000</td>
</tr>
<tr>
<td>Loss of Parking Revenue</td>
<td>-600,000</td>
</tr>
<tr>
<td>Drop in State Aid</td>
<td>-520,000</td>
</tr>
<tr>
<td>Drop in Fine Revenue</td>
<td>-130,000</td>
</tr>
<tr>
<td>Drop in Other revenues</td>
<td>-800,000</td>
</tr>
<tr>
<td><strong>Total Revenue Losses</strong></td>
<td><strong>-2,350,000</strong></td>
</tr>
</tbody>
</table>
Impacts on 2021 Budget Expenses

• Pension contributions are increasing $800,000 in 2021
• Healthcare costs increasing 5%
• If we simply continued the original 2020 budget into 2021 (e.g. no changes to staffing), expenses would have increased significantly
Impacts on 2021 Budget

Deficit

• Heading into 2021, with no further adjustments, we would be facing a deficit of over $3.5 million.

• To close this anticipated deficit in 2021 would require
  – Increase in taxes of 15%, OR
  – Staff reduction of approximately 50 positions
Mayor’s Proposed 2021 Budget
Strategy for 2021 Budget

• Smaller property tax increase than above
• Fewer lost positions than above
• No use of fund balance
• Continued investment in violence prevention and racial justice
2021 Tax Rate

• 2021 tax rate will stay the same as in 2020: $11.77 per thousand

• Tax rate has decreased or stayed the same in five out of the last seven budgets
City Tax Rate History

[Graph showing the tax rate history from 2004 to 2021, with a peak around 2008 and a decrease towards 2021.]
2021 Tax Rate

History of City of Ithaca Tax Rate

<table>
<thead>
<tr>
<th>Year</th>
<th>Rate</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004</td>
<td>$12.77</td>
<td>9.2%</td>
</tr>
<tr>
<td>2005</td>
<td>$13.20</td>
<td>3.4%</td>
</tr>
<tr>
<td>2006</td>
<td>$13.26</td>
<td>0.5%</td>
</tr>
<tr>
<td>2007</td>
<td>$13.60</td>
<td>2.6%</td>
</tr>
<tr>
<td>2008</td>
<td>$14.12</td>
<td>3.8%</td>
</tr>
<tr>
<td>2009</td>
<td>$12.23</td>
<td>-13.4%</td>
</tr>
<tr>
<td>2010</td>
<td>$12.31</td>
<td>0.7%</td>
</tr>
<tr>
<td>2011</td>
<td>$12.63</td>
<td>2.6%</td>
</tr>
<tr>
<td>2012</td>
<td>$12.93</td>
<td>2.4%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Rate</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>$13.08</td>
<td>1.2%</td>
</tr>
<tr>
<td>2014</td>
<td>$13.12</td>
<td>0.3%</td>
</tr>
<tr>
<td>2015</td>
<td>$12.89</td>
<td>-1.8%</td>
</tr>
<tr>
<td>2016</td>
<td>$12.89</td>
<td>0.0%</td>
</tr>
<tr>
<td>2017</td>
<td>$12.04</td>
<td>-6.6%</td>
</tr>
<tr>
<td>2018</td>
<td>$12.14</td>
<td>0.8%</td>
</tr>
<tr>
<td>2019</td>
<td>$11.60</td>
<td>-4.4%</td>
</tr>
<tr>
<td>2020</td>
<td>$11.77</td>
<td>1.5%</td>
</tr>
<tr>
<td>2021</td>
<td>$11.77</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
2020 Local Tax Rate Comparison

<table>
<thead>
<tr>
<th>Town</th>
<th>2020 Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town of Lansing</td>
<td>$2.48</td>
</tr>
<tr>
<td>Village of Lansing</td>
<td>$3.52</td>
</tr>
<tr>
<td>Town of Dryden</td>
<td>$3.97</td>
</tr>
<tr>
<td>Town of Enfield</td>
<td>$4.41</td>
</tr>
<tr>
<td>Town of Ithaca</td>
<td>$4.85</td>
</tr>
<tr>
<td>Village of Freeville</td>
<td>$5.71</td>
</tr>
<tr>
<td>Trumansburg</td>
<td>$7.44</td>
</tr>
<tr>
<td>Village of Dryden</td>
<td>$8.48</td>
</tr>
<tr>
<td>City of Ithaca</td>
<td>$11.11</td>
</tr>
<tr>
<td>Village of Groton</td>
<td>$11.77</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$12.92</strong></td>
</tr>
</tbody>
</table>
2019 Tax Rates for Cities in NY

Syracuse, $7.41
Ithaca, $11.60
Median: $12.20
Cortland, $15.53
Elmira, $21.64
Binghamton, $24.26
2021 Tax Levy

• In 2021 the City of Ithaca tax levy will increase by 7.23%.
• This is due to the increase in assessments.
• Will generate almost $1.8 million more in revenue.

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2021</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>$24,444,000</td>
<td>$26,210,000</td>
<td>$1,766,000</td>
<td>7.23%</td>
</tr>
</tbody>
</table>
2021 Staffing

• Defunding of 28 positions across the organization, mostly in DPW and Police Department
• Hours reductions for 7 positions
• Hours increases for 2 positions
• 2 layoffs
2021 Budget Highlights
2021 Budget Highlights

Defund 10 positions in DPW

• Building & Grounds Maintenance Worker
• Working Supervisor for Sign Shop
• Maintainer
• 2 Light Equipment Operators
• 2 Laborers
• Motor Equipment Mechanic
• Manager of Fiscal Operations
• Executive Assistant
2021 Budget Highlights

Defund 11 positions in Police and Fire
• 8 Police Officer positions
• 2 Fire Fighter positions
• Deputy Fire Chief
2021 Budget Highlights

Net loss of 3 positions in Planning/Building

• Defund 6 positions
• Create 3 new positions
2021 Budget Highlights

Defund 4 other vacant positions

• Information Management Specialist in Clerks Office

• Coordinator of Recreation Programs at Youth Bureau

• 2 Program Assistants at GIAC
  – Note: we are serving maximum number of children allowed in the space by OCFS with current staffing
2021 Budget Highlights

Reduction in hours for
• Finance: Deputy City Controller
• HR: Manager of Organization Development
• Mayor’s Office: Executive Assistant
• Youth Bureau: Rec Program Coordinator
• GIAC: 3 positions reduced and 2 increased
This current staffing level is lower than in the past, and the pressure on our officers is higher than ever. To maintain safety in these circumstances we must do three things.

1. Operational Efficiency Plan
2. Reinvent Public Safety Task Force
3. Continued investment in social services
1. Operational Efficiency Plan

Chief Nayor will work with DCs to develop an Operational Efficiency Plan to take effect as soon as possible.

The plan will prioritize:

- violence prevention
- deterrence of property crime
- officer wellness and safety
- A strategy for mutual Aid reliance
1. Operational Efficiency Plan

Possible areas to consider including in the plan:

- reform of beat assignments to optimize geographic coverage
- reform of shift assignments to optimize coverage during peak call times
- categorization and prioritization of call types. What calls won't we be able to respond to? What calls will we only respond if time allows?
FOR IMMEDIATE RELEASE

Tompkins County and City of Ithaca Announce Public Safety Reform Collaboration

(Ithaca, N.Y., 9/16/2020) - Tompkins County and the City of Ithaca are announcing a collaborative approach to public safety reform and reinvention. The collaboration will bring together County and City leadership and their respective public safety departments, including the Tompkins County Sheriff’s Office and the City of Ithaca Police Department. The County and City will be working with the Center for Policing Equity, a national organization that partners with police departments on data-driven interventions. The group also will engage other Tompkins County municipalities with public safety departments throughout the process.

All municipalities with police departments in New York State must adopt a plan for police reform and reinvention by April 1, 2021, per an executive order. Guidance shared with municipalities can be found on the governor’s website. The guidance includes that municipalities must address policing functions, standards, and strategies; fostering community-oriented leadership, culture, and accountability; and recruiting and supporting excellent and diverse personnel.
3. Community Investment

For violence prevention and racial and environmental justice
2021 Community Investment

• Increase funding to Southside Community Center by 32%
• Funding for Community Outreach Worker Program
• Funding for Mental Health Court
• Funding for LEAD
• Funding for My Brother’s Keeper
2021 Community Investment

- GIAC
- Youth Bureau
- Green New Deal
  - Hire Director of Sustainability
  - Funding for Sustainability Planner

- Total Investment: over $8.6 million
Benchmarking
## Percent of General Fund Budget for Policing – a Comparison

<table>
<thead>
<tr>
<th>City</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Poughkeepsie</td>
<td>45%</td>
</tr>
<tr>
<td>Binghamton</td>
<td>34%</td>
</tr>
<tr>
<td>Saratoga Springs</td>
<td>33%</td>
</tr>
<tr>
<td>Elmira</td>
<td>32%</td>
</tr>
<tr>
<td>Auburn</td>
<td>26%</td>
</tr>
<tr>
<td>White Plains</td>
<td>22%</td>
</tr>
<tr>
<td>Ithaca</td>
<td>20%</td>
</tr>
</tbody>
</table>
15 largest employers in county
15 largest employers in county

- Cornell University
- Ithaca College
- Ithaca City School District
- Borg Warner
- Cayuga Medical Center
- Tompkins County
- Franziska Racker Centers
- Wegmans
- City of Ithaca
- William George Agency
- Maguire Family of Dealerships
- Dryden School District
- Tompkins Financial
- Tompkins-Seneca-Tioga BOCES
Budget Comparison

- Cargill
- Borg Warner Automotive
- Cornell University
- Cayuga Medical Center at Ithaca
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- Ithaca College
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Impact of Reassessment
Assessments

• Total taxable assessed value in the City increased from $2.08 billion to $2.23 billion, an increase of 7.2%
• 1- and 2-family homes held steady as a percentage of the total taxable value
• Apartments and vacant land increased as a percentage of the total taxable value
## Taxable Property Breakdown

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1- and 2-family</td>
<td>40.1%</td>
<td>40.8%</td>
<td>40.7%</td>
<td>40.2%</td>
<td>38.9%</td>
<td>39.4%</td>
<td>39.0%</td>
<td>39.0%</td>
</tr>
<tr>
<td>Apartments</td>
<td>20.0%</td>
<td>19.9%</td>
<td>19.8%</td>
<td>20.7%</td>
<td>23.1%</td>
<td>27.1%</td>
<td>28.9%</td>
<td>29.6%</td>
</tr>
<tr>
<td>Other Residential</td>
<td>7.6%</td>
<td>7.5%</td>
<td>7.4%</td>
<td>7.2%</td>
<td>7.7%</td>
<td>7.9%</td>
<td>7.4%</td>
<td>7.5%</td>
</tr>
<tr>
<td>Vacant</td>
<td>0.8%</td>
<td>0.9%</td>
<td>1.2%</td>
<td>1.4%</td>
<td>1.3%</td>
<td>1.8%</td>
<td>1.0%</td>
<td>1.5%</td>
</tr>
<tr>
<td>All Other</td>
<td>31.5%</td>
<td>30.9%</td>
<td>30.9%</td>
<td>30.4%</td>
<td>29.0%</td>
<td>23.8%</td>
<td>23.7%</td>
<td>22.4%</td>
</tr>
</tbody>
</table>
1- and 2-family homes

- Median assessment for homes increased from $225,000 to $245,000

<table>
<thead>
<tr>
<th>% of homes</th>
<th>Assessment increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>20%</td>
<td>No increase</td>
</tr>
<tr>
<td>20%</td>
<td>0% - 5.4%</td>
</tr>
<tr>
<td>20%</td>
<td>5.4% - 8.0%</td>
</tr>
<tr>
<td>20%</td>
<td>8.0% - 11.8%</td>
</tr>
<tr>
<td>15%</td>
<td>11.8% - 22.2%</td>
</tr>
<tr>
<td>5%</td>
<td>Greater than 22.2%</td>
</tr>
</tbody>
</table>
Financial Metrics
Number of Employees

![Graph showing the number of employees from 2008 to 2021. The graph indicates a decrease from 2008 to 2010, followed by a steady increase to 2014, a slight decrease in 2015, and another increase to 2021. The number of employees ranges from 370 to 490.]
Salaries

$18,000,000
$19,000,000
$20,000,000
$21,000,000
$22,000,000
$23,000,000
$24,000,000
$25,000,000
$26,000,000
$27,000,000
$28,000,000

Debt Service
Sales Tax Revenues

$8,000,000

$9,000,000

$10,000,000

$11,000,000

$12,000,000

$13,000,000

$14,000,000

$15,000,000

$16,000,000

$17,000,000

$18,000,000

State Aid

The chart above illustrates the amount of State Aid from 2008 to 2021. The aid ranged from $3,000,000 to $10,000,000 during this period, with a slight decrease observed in 2021.
Property Tax Levy

$16,500,000

$17,500,000

$18,500,000

$19,500,000

$20,500,000

$21,500,000

$22,500,000

$23,500,000

$24,500,000

$25,500,000

$26,500,000

Expenditures by Fund

- **General Fund**: 61,450,000
- **Water**: 7,530,000
- **Sewer**: 7,290,000
- **Stormwater**: 1,400,000
- **Sidewalk**: 867,000
- **Solid Waste**: 567,000

Total Expenditures: 77.7%
Overall Budget by Department –
All Funds Together

DPW: 45%
Police: 16%
Fire: 14%
Youth Bureau: 6%
Unallocated: 5%
Planning/Building: 4%
GIAC: 4%
Finance: 2%
PIT: 1.5%
Human Resources: 1%
Attorney’s Office: 1%
Mayor’s Office: 1%
Community Agencies: 0.4%
Common Council: 0.3%
Common Council: 0.2%

5,000,000 10,000,000 15,000,000 20,000,000 25,000,000 30,000,000 35,000,000 40,000,000
2021 General Fund

Expenditures

- Salary and Wages: 39%
- Fringe Benefits: 31%
- Overtime: 2%
- Travel and Training: 0%
- Equipment: 1%
- Maintenance and Parts: 2%
- Supplies: 1%
- Utilities and Fuel: 2%
- Other: 5%
- Contracts: 5%
- Debt Service: 12%
- Insurance: 5%
- Fees: 0%
- Other: 5%

Revenues

- Sales Tax: 22%
- Local Revenues: 22%
- Property Taxes: 43%
- Interfund Transfer: 3%
- State Revenues: 5%
- Federal Revenues: 1%
- Parking Revenues: 4%
2021 Water Fund

**Expenditures**

- Debt Service: 34%
- Salary and Wages: 23%
- Fringe Benefits: 15%
- Supplies: 8%
- Equipment: 2%
- Maintenance and Parts: 2%
- Utilities and Fuel: 4%
- Other: 3%
- Overtime: 1%
- Contracts Fees: 3%
- Travel and Training: 0%
- Other: 3%
- Contracts: 3%
- Fees: 2%
- Interfund Transfer: 3%
- Local Revenues: 99%
- Interfund Transfer: 1%
2021 Sewer Fund

**Expenditures**

- **Contracts**: 27%
- **Salary and Wages**: 19%
- **Overtime**: 1%
- **Fringe Benefits**: 16%
- **Travel and Training**: 0%
- **Equipment**: 2%
- **Supplies**: 7%
- **Maintenance and Parts**: 1%
- **Utilities and Fuel**: 1%
- **Other**: 4%

**Revenues**

- **Local Revenues**: 100%
- **Interfund Transfer**: 0%
2021 Solid Waste Fund

Expenditures

- Salary and Wages: 32%
- Fringe Benefits: 22%
- Utilities and Fuel: 3%
- Maintenance and Parts: 2%
- Supplies: 0%
- Insurance: 4%
- Overtime: 1%
- Other: 1%
- Fees: 31%
- Debt Service: 4%

Revenues

- Local Revenues: 95%
- Interfund Transfer: 5%
2021 Sidewalk Fund

Expenditures

- Contracts: 63%
- Fringe Benefits: 9%
- Supplies: 2%
- Travel and Training: 0%
- Others: 0%
- Salary and Wages: 14%
- Utilities and Fuel: 0%
- Insurance: 3%
- Fees: 4%
- Debt Service: 5%

Revenues

- Local Revenues: 100%
2021 Stormwater Fund

Expenditures

- Salary and Wages: 34%
- Overtime: 0%
- Fringe Benefits: 20%
- Supplies: 7%
- Maintenance and Parts: 2%
- Other: 1%
- Utilities and Fuel: 1%
- Insurance: 1%
- Debt Service: 1%
- Fees: 4%
- Interfund Transfer: 29%
- Other: 1%

Revenues

- Local Revenues: 100%
## Other Fees

<table>
<thead>
<tr>
<th>Service</th>
<th>Status 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sidewalk Fee</td>
<td>No Change for 2021</td>
</tr>
<tr>
<td>Water Rates</td>
<td>Increase from $8.67 to $9.36 per 100 cubic feet</td>
</tr>
<tr>
<td>Sewer Rates</td>
<td>No Change for 2021</td>
</tr>
<tr>
<td>Trash Tags</td>
<td>No Change for 2021</td>
</tr>
<tr>
<td>Yard Waste Fee</td>
<td>No Change for 2021</td>
</tr>
</tbody>
</table>
Questions?