

City of Ithaca

2014

Mayor's Budget Narrative

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## Financial Goals for the City of Ithaca heading into 2014:

### **Increase/Maintain Fund Balance**

- Fund Balance needs to be 10-20% of operating revenues/expenses
- Currently fund balance is 16.4% of expenditures
- Allows for greater flexibility

### **Reduce debt load**

- Reduce reliance on debt (borrowing) for payment
- Pay by cash where possible
- Debt service is 12.7% of budget

### **Reduce tax burden on city taxpayers**

- Keep tax rate increases to a minimum
- Assessment increases shifted to new construction and commercial
- Proposed 2014 tax rate at \$13.12 per \$1,000 assessed value
- Stay within State Property Tax Cap

### **Continue to move operating expenses from borrowed capital funds to G/F**

- Every year move streets and road construction costs to operating
- Every year move equipment acquisitions from capital to operating
- We are reducing our reliance on borrowing for operating funds

### **Purchase more efficiently and economically**

- Use more state contract, cooperative purchasing and bidding
- Restructure some city departments to produce operating efficiencies

### **Maximize revenues and minimize costs**

- Increase fees where applicable and lower costs

City of Ithaca  
2014 Mayor's Budget Summary Narrative Notes  
October 1, 2013

**General Fund**

**Revenues:**

**Property Tax Information:**

**Assessments modestly increasing with full valuation, as a result, a tax rate increase and a tax levy increase; property tax cap in place since 2012**

**Total 2014 budget is \$64,542,735, allocated \$52,854,474 general fund, \$4,208,893 water fund, \$6,018,716 sewer fund, \$614,652 solid waste fund and \$846,000 sidewalk districts, compared to 2013 budget of \$62,254,904**

The 2014 tax rate is \$13.12 per \$1,000 assessed value, this represents a .31% increase in the tax rate from the 2013 rate of \$13.08, and the dollar increase from the 2013 rate is \$0.04

**The total tax levy increase for 2014 is 2.08%; the 2013 tax levy increase was 2.72%...the property tax cap for 2014 is 2.12%...lowest tax levy increase since 2000**

The taxable assessment value for 2014 is \$1,563,667,095; the 2013 taxable assessment was \$1,536,536,783 a \$27,130,312 increase from 2013, a 1.77% increase

Using the same tax rate from 2013, \$13.08, would bring in additional \$354,864 of tax revenue in 2014

Every one percent change in the city tax rate would generate an additional \$204,528 in revenue

Based on the projected 2014 tax rate a \$180,000 city home will pay \$2,362 in city tax, that equates to a \$8 increase in taxes per year from the 2013 taxes of \$2,354 for the same value property

The property tax revenue would increase from the 2013 amount of \$20,097,901 to the 2014 amount of \$20,515,312, a \$417,411 increase from 2013, a 2.08% increase

Tax-exempt property percentage in the city for 2014 is 60.46% down slightly from 60.82% in 2013

**Sales Tax**

**Sales tax revenue collections are up from 2013, we are heavily reliant on sales tax revenue and the economy remains uncertain**

Sales tax revenue budget increased from 2013 \$12,940,806 to 2014 \$13,123,000 an increase of \$182,194 or 1.4% from 2013 budget, our 2013 budget amount assumes a 2.2% increase over the current projected actual sales tax revenue for 2013

Sales tax inflationary factor used is 1.0%

The sales tax budget number will be reviewed during October after the next quarterly report is received from the State for a possible adjustment; the city/county dispatcher agreement is funded through the sales tax agreement, and for 2014 the amount is \$180,000

The economy remains weak and continues to have an uncertain impact on the 2013 and 2014 sales tax activity

**Other Revenue**

Other revenue amounts continue to be adjusted to realistic, historic and current trends; an inflationary factor is also used

The Collegetown Assessment was completed in 2008; no current assessments are in place

Payments in lieu of tax increased related to PILOT and abatement programs established

Public works services revenue reflects the move of a portion of the city sidewalk program activity to a special assessment district...new for 2014

Parking revenues reflect CPI permit rate adjustments for all city garages per applicable parking agreements; **the budget assumes meter rate changes during 2014**

Parking revenue for daily collections and permits is estimated at \$1,526,900 for 2014...The amount assumes the full operation of Green Street Parking Garage surface lot, an Inlet Island lot parking fee, anticipated increase of parkers, event parking fee continued at \$5, no free county juror parking at city garages, permit increases based on CPI and equipment improvements in downtown parking garages

Parking revenue for meters is estimated at \$970,000 for 2014, review of meter rates will take place, with a meter rate restructuring after Parking Director has performed an analysis

Recreation rates and revenue increased or decreased per Youth Bureau staff recommendations

Youth Bureau revenue includes \$111,240 from Town of Ithaca for Cass Park facility

Golf Course rates increased or decreased based on actual activity and rate changes

Site Development fees estimated at \$102,000 to reflect increased development activity

We are expecting to continue our contract with the School District for civil service

Fire Protection Service represents the Town/City fire service contract; the Town of Ithaca share for 2014 fire service is 32.85%, up from 32.46% in 2013, the new fire contract continues for 2014

Projecting interest rates to remain low in 2014, interest revenue for 2014 is calculated at \$75,000

Rental of property includes rental income from retail space under the parking garages

Expecting building permit activity to remain high, but decrease in 2014, estimated at \$700,000, decreased amount by \$119,000 from 2013 budget amount per Building Department estimated Cornell and City projects; assumed another payment on the permit for Collegetown Terrace Apartments

Fines and Bail revenue estimated at \$1,170,000 for 2014, reflective of actual activity and continued elimination of the waiver of first ticket program

**Sale of property assumes a few surplus city owned properties to be sold during 2014; estimated \$215,000 of revenue for the sales (one-time revenue source), would be last year of surplus property**

Gifts and donations reflect contribution from Cornell University per MOU, the contribution increases by the CPI annually; the estimated CPI used for 2014 CU payment is 1.5%; the CU contribution for 2014 is estimated at \$1,270,303

Contributions from low and mod housing reflects interest earned on IURA Housing initiative borrowing, may be last year of program

Transfers from other funds for water/sewer decrease related to payroll and G/F overhead changes, reflects a move away from the current 35% 65% allocation of water and sewer fund activity, 1.7% to 2% decreases were budgeted

Transfer from Capital Fund represents interest and unneeded project authorizations, the amount is used to pay down debt; in addition using \$350,000 of State CHIPS funds for in-house street work on Old Elmira Road; also looking to use CHIPS funds for contractual street work this should result in a improved street and road construction program for 2014

Transfer from Joint Activity reflects a 10% G/F overhead allocation of the Wastewater Treatment Plant per the established Joint agreement

Transfer from Debt service relates to bond payments from bridgework or other projects funded by Federal and State aid fronted by city funds

State Aid Per Capita reflects a flat amount from the 2013 Budget, the \$2,610,398 amount is the estimated payment for 2014, the new AIM payment from NYS is made to help reduce the tax burden of

the local taxpayer, due to the State's fiscal problems we have kept this amount unchanged in 2014 from the 2013 actual amount expected to be received of \$2,610,398, we must be careful with this amount as additional cuts may take place if the NYS economy does not improve...this is an uncertain revenue source

Mortgage tax revenue is decreased to reflect current trends, continue to watch weaker housing market

State Aid for security service related to city court has been taken over by the State Court System; no further payments will be made; the court system cleaning aid is expected to decrease by \$5000 for 2014; in 2012-13 we had a payment related to building improvement work currently occurring at the City Court...this will not occur in 2014

We are not using any HUD Entitlement program revenue funds in 2014; those funds can be used by the IURA as they deem necessary

No Federal Aid youth programs are reflected in the budget; if grants are received in 2014, we will change the budget at time of receipt

**Total general fund revenues for 2013 were \$51,420,818, 2014 revenues are budgeted at \$52,275,660, up \$854,842, an increase of 1.7%**

**Revenues other than property taxes are budgeted at \$31,760,348 for 2014, up \$437,431 from the 2013 budget of \$31,322,917, an increase of 1.4%**

## **General Fund**

### **Expenditures:**

Current August Consumer Price Index (CPI) is 1.5%, the average CPI index for 2014 to-date is 1.6%, and the last three year (2012, 2011, and 2010) average is 2.3%

### **Other Service Agencies:**

City local share for other community service agencies is not funded in 2014; we continue to fund other human service agencies through the sales tax agreement in the amount of \$336,908 for 2013

Human Services Coalition funded at \$33,360 for 2014, an (2%) decrease from 2013

TCAD funded at \$15,190 for 2014, a (2%) decrease from 2013

Community Police Board funded at \$1,500, a (25%) decrease from 2013

Dog Control Contract, SPCA funded at \$60,375 a (4.4%) decrease from the 2013 Budget...we also included a \$2,500 amount for dog enumeration

Southside Center city contract funded at \$147,350, a (2%), decrease from the 2013 Budget, total funding for Southside is \$218,850 includes DPW building maintenance

City Hall security is funded at \$83,000 for 2014; this represents a (2%) decrease from the 2013 amount of \$84,600; the amount is part of the allocated city hall building costs in the general fund

### **City Departments:**

All department costs reflect CSEA Comp Study salary increases per MOU in place for CSEA Admin, DPW and Confidential employees; the CSEA Admin, IPFFA, COU have contracts in place...the Executive, CSEA DPW and PBA unit contracts are currently in negotiations...for contracts not in place, all estimated salaries include no increase for 2014

Management employee's salaries have a 1.5% increase in 2014 placed in restricted contingency...a 20% health insurance contribution for management continues and a three tier prescription plan also continues in 2014

All departments 2014 funding were based on their (2%) funding requests including salaries, some departments were adjusted up or down from the negative 2% submittal...all unfunded positions are vacant unless noted...percentage change includes city hall building cost, if applicable;

City Department's budget funding for 2014 are noted as follows:

Chamberlain's Office, increases by 5.2%, CSEA compensation (comp) study, contractual salary increases, will slowly merge with Controller's Office during 2013-2015

Traffic Violations, increase of 8%, mainly CSEA comp study, contractual salary increases

Controller's Office, increase of 2%, CSEA comp study, contractual salary increases, slowly merging with Chamberlain's Office during 2013-2015

Clerks Office, increase of 7.5%, CSEA comp study, contractual salary increases, increase for Public information expenses and city hall allocation slight increase

City Attorney's Office, increase of 1%, CSEA comp study, contractual salary increases, increased outside legal contracts

Human Resources, flat amount, mainly related contractual reduction, includes CSEA comp study and contractual increases

Mayor, increase of 71%, CSEA comp study, contractual salary increases, contractual line increases and accounting for Chief of Staff position for full year

Legislative, decrease of (1.7%), contract account changes, employee recognition program continues unfunded

Police Department, mainly flat, adjust for retirements and loss of officer, added a new Deputy Police Chief for professional standards funded starting 3/1/14, unfunded School District funding 75% of Officer position for school security, increased overtime, contract account decreases, SWAT budget funded at \$40,000, moved meter maintenance funding to parking division...look at 12 hour shifts

Fire Department, mainly flat, includes contractual salary increases, accounted for retirements, reduced overtime, contract account changes, fire prevention bureau continues

Building, Planning, Zoning & Economic Development Department, now merged, decrease of 3%, CSEA comp study and contractual salary increases, layoff building receptionist and building office manager, added office/computer assistant position, remove funding for added housing inspector, funded new software package, added 5 hours to planning office assistant, removed Sustainable Strategies contract for one year, included partial funding for sustainable planner with Town of Ithaca, added salary increase to building director of code enforcement and made changes to other contractual accounts

Youth Bureau, increase of 5.3%, CSEA comp study and contractual salary increases, funding of YB Director and Deputy, some increases offset by increased revenue, added funds for mower and new recreation software, added funds for one recreation specialist, p/t recreation program assistant and p/t PSMP program leader, remove funding for one recreation program coordinator and two youth program leaders, includes a layoff

GIAC, increase of 3.2%, comp study salary increases, added p/t admin coordinator position, added living wage adjustments and changes to contractual accounts

IT Department, decrease of (28.7%), remove funding for the IT Director position, other contractual account changes...dept will merge with Clerk's office during 2014

DPW, mainly flat, CSEA comp study salary and contract account changes

## DPW

Most of the Department of Public Works (DPW) reflects a flat spending level decrease from 2013 levels, all accounts include comp study and contractual salary increases

City Court and Police Building Maintenance funded in DPW accounts

Mostly followed proposed budgets with various account changes, no furlough's

Maintenance of Roads, CHIPS funds will be used to offset paving expense reductions

CHIPS funding of \$350,000 will be used to offset in-house labor and material costs related to highway construction Old Elmira Road project and will use outside contractor to assist with street construction in 2014

Sidewalks, 7 months of activity now in sidewalk special assessment district, 5 months activity remains in General fund

Maintained snow removal salt material cost at \$110,000

Retirements accounted for in various accounts

Added \$20,000 parking meter maintenance to parking director accounts, may move all IPD meter costs to parking accounts during budget discussions

Golf course, new manager in place

Supt. of Public Works, position to be hired in 2013, funding included in 2014

Adjusted several gas and oil accounts as a result of changing fuel prices

Utility accounts were adjusted according to activity and trends

Sidewalk program crew is allocated to both General fund and special assessment fund

Bridge crew continues to be fully funded in 2014

Added \$3,000 for street light parts maintenance

Several seasonal and overtime accounts were adjusted, will have a negative impact on DPW services provided to community in various areas for 2014

## Other Contracts

TCAT funded at \$829,432, 0%, no increase from 2013, note that the amount in budget is net of city's \$364,000 sales tax agreement payment to TCAT made by the County

Cayuga Garage Financial Assistance Agreement (FAA) is funded for 2014 at \$960,000, this reflects a 14% increase from 2013, principal debt payment for Cayuga Garage increasing...the FAA requires an annual appropriation by Council; if the city does not appropriate these funds, the city defaults on the agreement

Gadabout funded at \$56,000, a 0%, no increase from 2013

Contribution to Ithaca Downtown Partnership (IDP) funded at \$61,000, remains at the 2013 level

## Insurance/Contingency/Settlement/Other payments

### **Unallocated Insurance costs increase**

Undistributed insurance costs funded at \$780,000, reflects a 31%, \$186,400 increase from 2013; it appears insurance costs going up as a result of claim activity and industry trends

Judgment and claims funded at \$70,000 for costs related to annual settlement expenses; this area has seen increased activity over the last few years

Contingency Account is funded at \$315,000 for 2014; represents \$175,000 in unrestricted contingency funds and the following funds in the restricted contingency account; \$30,000 for PBA Mediation/Arbitration activity, \$103,000 for Managerial/DPW contractual increases including benefits

Lease payment of principal and interest for Energy Performance Contract is funded at \$220,107



### **Layoffs/Staff Reductions/Staff Increases**

**Four (4) layoffs in the 2014 budget...** 3 vacant positions have been unfunded for 2014

The layoffs include; the Director of IT, Building Department Receptionist, Building Department Office Manager and a Youth Program Leader in the Youth Bureau

We will also remove funding for two Youth Program Leaders at the Youth Bureau and one full-time Recreation Program Coordinator

We continue to look at operational efficiencies to reduce overall costs

In 2014, we are adding the following positions; one Administrative/Computer Assistant in Planning/Building; one part-time Recreation Program Assistant, one part-time Youth Program Leader PSMP and one Recreation Specialist in Youth Bureau; one part-time Administrative Coordinator in GIAC and one Deputy Police Chief in the Police Department (starting March 1, 2014)

Also funded in 2014, full year funding for the Chief of Staff, Youth Bureau Director and Parking Director

Funded position from Capital; Bridge System Engineer (\$60,731);

Several end of year 2013 and early 2014 retirements of city workers were factored into overall salary costs

We are not offering a retirement incentive in 2013

### **Fringe Benefits:**

**Health insurance costs increase and retirement costs finally level out, retirement costs expected to slowly decrease for 2015 and 2016**

Regular retirement reflects full funding of costs, slight decrease in overall costs

Regular retirement for the General Fund is funded at \$1,703,308 for 2014, up from \$1,586,740 in 2013, this is a 7.3%, \$116,568 increase from 2013; the increase here relates to added general fund employees and a re-allocation of expenses due to past retirement costs, word of caution, a future weaker economy will translate into higher future rates; when the actual 2014 invoice is received mid-October, we may have to adjust this number up or down, rates remain high, but the trend is leveling

Police and Fire retirement reflects a full funding of costs, funded at \$2,967,259 in 2014, a 7.3%, \$233,293 decrease in overall cost from 2013: when the actual 2014 invoice is received mid-October, we may have to adjust this number up or down, rates remain high, but the trend is leveling

The total 2014 regular retirement for all funds is estimated at \$5,670,000 down from \$6,110,000 in 2013, a 7.2%, \$440,000 decrease from 2013; when the actual 2014 invoice is received mid-October, we may have to adjust this number up or down; we have no retirement exclusion allowed under the property tax cap calculation this year as rates decreased

FICA/Medicare funding at \$1,720,604 for 2014 includes the salary increases from contractual increases and estimated salary increases for 2014, a 2.1%, \$35,609 increase in costs

Workers Comp rates are estimated to rise, the cost for 2014 is increasing to \$790,658, a 71.9%, \$102,464 increase from 2013, note that this is estimated and a possible adjustment may be made prior to the final budget adoption once actual invoices are received; claim activity continues to increase

Unemployment Insurance is estimated to decrease by \$5,000 to \$75,000 for 2014, the 6.3% decrease relates to the 2013 current activity and 2014 trends, including any layoffs

Health Insurance budget costs are increasing by 10.1%, \$791,872 employee contributions factored to help offset the estimated rate hike, G/F funding at \$8,668,012 for 2014, the 2013 claim period has been steady; the city continues to participate in the health consortium, which should help stabilize future health insurance costs, but changes at the Federal level and the need to strengthen our consortium reserves will increase premiums overall...premium equivalent rates in the consortium will increase by

8.0%...overall health insurance costs are estimated to top \$10,500,000 in 2014; we are assuming employee contribution increases by Police and Fire employees for 2014

Dental Insurance decreased slightly by (1.0%), \$1,000 mainly due to activity history

Daycare and tuition costs are adjusted to reflect current and estimated activity

Personnel costs account for 72.9% of the General Fund Budget, \$38,562,994

Salary costs are \$22,338,593 and fringe benefits are \$16,224,401

### **Debt Service:**

#### **Debt payments and debt load remain high**

Debt service payments for 2014 are funded at \$6,467,917, a decrease of \$208,761 from \$6,676,578 in 2013, a 3.1% decrease; this includes the energy performance contract lease payments of \$220,107

Interest rates remained low in 2013 and we took advantage of the lower rates; we expect rates to remain low during 2014, but there are some signs that rates are starting to inch upward; City maintains Aa2 Bond rating as recalibrated by Moody's; we took advantage of the low rates with locking into long-term rates during 2013

In 2014, we are paying off \$4,824,136 in principal and issuing \$3,959,250, a reduction of \$864,886...a small reduction...and we caution that interest rates will increase over time

Debt limit issued and authorized at 77% exhausted, limit is \$106,196,722, and the city has \$24,338,349 available for debt

Debt service accounts for 12.7% of 2014 budget as compared to 12.9% of the 2013 budget

Total debt outstanding at 12/31/13 is \$109,141,796 as compared to 12/31/12 of \$88,731,620, an increase of \$20,410,176, 23.0%...of the debt outstanding \$13,723,413 relates to the IAWWTF

The need to reduce our debt load is real and our budgeted activity in both debt principal payments and authorized projects should reduce the debt going forward if the budget is followed

**Total General Fund expenditures for 2013 were \$51,720,450, 2014 expenses are budgeted at \$52,854,474, up \$1,134,024 from 2013, a 2.19% increase**

### **Fund Balance:**

Current Fund Balance, 12/31/12, for the General Fund is \$8,219,332, of which \$3,756,954 is unassigned and \$4,462,378 is assigned, restricted or nonspendable; this represents 16.4% of operations

#### **The 2014 budget appropriates \$578,814 of fund balance to balance the budget**

We appropriated \$299,632 in General Fund balance in 2013 and it remains to be seen if the full amount will be needed for 2013

The \$578,814 appropriated fund balance represents 7.0% of the current fund balance

We don't recommend an annual appropriation of fund balance to balance the budget, but are ok with this appropriation as we have not used as much as estimated over the past two year...the higher the fund balance the more future financial flexibility the city will have...if all fund balance appropriation were used in 2013 and 2014, the fund balance would be approximately at 13.9% of operations...we will not be able to continue large appropriations of fund balance for much longer...if we get opportunity over the next month we will look for additional reductions in the 2014 fund balance appropriation

## **Other Funds**

### **Water and Sewer Funds:**

#### **Rates continue to increase as costs increase; consumption up and down**

The 2014 water rate is recommended at \$5.11 per 100 cubic feet of usage, this reflects an 8% increase from the 2013 rate of \$4.73

The 2014 sewer rate is recommended at \$5.41 per 100 cubic feet of usage, this reflects a 0% increase from the 2013 rate of \$5.41

In both the water and sewer fund we are recommending not to use fund balance to balance the budgets for 2014, the water and sewer fund balance accounts have been used to help offset needed rate increases for several years and can no longer provide such subsidy; the combined increase in rates is 8% compared to 12% in 2013

Consumption of water decreased 1.98% and consumption of sewer increased 6.46%

We have factored into both funds adjustments of revenue related to the water meter replacement project recently completed by Johnson Controls

The lease payment for the water meter replacement project is included in both funds; the total payment is \$199,786, allocated to each fund based on normal percentage allocation...this is a reduction of \$1,999 from 2013 amounts as we refinanced the interest charges for this project

Water expenditures for 2014 are \$4,208,893 a \$248,023 increase from 2013, 6.26% increase

Sewer expenditures for 2014 are \$6,018,716 a \$40,052 decrease from 2013, 0.01% decrease

Fund allocation will start to move away from the current allocation of, water at 35%; sewer at 65%, we will slowly move toward a 40% and 60% split of expenses

The water source decision will have an effect on the future water costs and water rates; it is expected water costs and rates will continue to rise as debt service costs related to the rebuild of the water plant increase

The BPW will review the recommended water and sewer rates and make a recommendation for rate increases

### **Solid waste Fund:**

#### **Fund still has an operating deficit, tag prices are expected to increase in 2014; a yard waste fee continues in 2014**

The 2014 trash tag rates are recommended to increase to \$3.75 per tag (30lbs), or a flat monthly hauling rate plus a lesser tag value will be established

The yard waste fee will remain at \$1.50 per 50lbs

The fund will be examined by staff and the BPW for possible other operational efficiencies and rate increases; possible changes include; flat rate fee, out sourcing the service and route adjustments

A general fund transfer will not be needed in 2014...this amount is \$52,301 less than the 2013 transfer

The Solid Waste Fund continues to have an insufficient fund balance

The total fund expense for 2014 is \$614,652, a \$4,749 decrease from 2013, a 0.07% decrease

A decrease in tonnage collection, benefits and debt is driving the increased costs of the fund

Paper Bags only for yard waste collection

**Capital Funds:**

**With budgeted authorized capital projects and the debt principal payments scheduled for 2014 we should make some progress on our goal to reduce the debt load**

The total 2014 Capital Expenditure is budgeted at \$4,404,500 as compared to 2013 of \$13,693,978

The 2014 CHIPS capital program is \$436,000, but will be used by outside contractors...we will also use in-house city forces instead of an outside contractor for the Old Elmira Road construction project

Our plan to continue to move equipment acquisitions from capital borrowing to the General Fund will again be slowed in 2014 due to the negative economic situation of the budget...we continue to limit our replacement of machinery, vehicles or equipment...this will become a problem if done too many years in a row

The net city bonded cost for 2014 is \$3,959,250 after funding from other sources is received

The Commons reconstruction project is underway and is the reason for the large amount of capital expenses authorized in 2013...much of that project will be reimbursed by State and Federal funds

It still remains a good time to borrow with the low interest rate market, but it's important to reduce the overall debt load for the city because at some point the interest rates will start increasing

City of Ithaca  
Summary of Revenue Actual/Projections  
2011-2017  
10/1/2013:28 PM

		Adopted 2011	2011	Adopted 2012	2012	Adopted 2013	PROJECTED 2014	PROJECTED 2015	PROJECTED 2016	PROJECTED 2017
DESCRIPTION	ACCOUNT NO.	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
COLLEGETOWN ASSES.	A1022	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
COMMONS ASSES.	A1003									
BID ASSESSMENT	A1004									
UNNEEDED RESERVE FOR TAXES	A1050									
PAYMENTS IN LIEU OF TAX	A1081	\$ 360,000	\$ 472,160	\$ 380,000	\$ 490,425	\$ 465,000	\$ 495,000	\$ 514,800	\$ 535,392	\$ 556,808
INT. & PEN. ON TAXES	A1090	\$ 175,000	\$ 244,922	\$ 208,000	\$ 231,747	\$ 235,000	\$ 240,000	\$ 247,200	\$ 254,616	\$ 262,254
PENALTIES ON ASSES.	A1091	\$ 1,000	\$ 2,317	\$ 1,500	\$ 1,239	\$ 2,000	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000
<b>PROPERTY TAX ITEMS</b>		<b>\$ 536,000</b>	<b>\$ 719,399</b>	<b>\$ 589,500</b>	<b>\$ 723,411</b>	<b>\$ 702,000</b>	<b>\$ 737,500</b>	<b>\$ 763,000</b>	<b>\$ 791,008</b>	<b>\$ 820,062</b>
SALES & USE TAX	A1101	\$ 12,289,000	\$ 12,414,740	\$ 12,580,000	\$ 12,582,768	\$ 12,940,806	\$ 13,123,000	\$ 13,336,690	\$ 13,556,791	\$ 13,783,494
UTILITIES GROSS REC. TAX	A1131	\$ 330,000	\$ 308,135	\$ 315,000	\$ 266,123	\$ 310,000	\$ 300,000	\$ 306,000	\$ 312,120	\$ 318,362
FRANCHISES	A1170	\$ 208,000	\$ 212,108	\$ 220,000	\$ 200,002	\$ 210,000	\$ 201,000	\$ 203,010	\$ 205,040	\$ 207,091
<b>NON-PROPERTY TAX ITEMS</b>		<b>\$ 538,000</b>	<b>\$ 520,243</b>	<b>\$ 535,000</b>	<b>\$ 466,125</b>	<b>\$ 520,000</b>	<b>\$ 501,000</b>	<b>\$ 509,010</b>	<b>\$ 517,160</b>	<b>\$ 525,453</b>
CITY CHAMBERLAIN FEES	A1230	\$ 67,000	\$ 85,623	\$ 80,000	\$ 76,094	\$ 85,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000
TAX SALE ADVERTISING	A1235	\$ 1,500	\$ 3,380	\$ 1,500	\$ 2,050	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
CITY CLERK FEES	A1255	\$ 22,000	\$ 29,367	\$ 30,000	\$ 29,770	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Other General Dept Income	A1289									
POLICE DEPT. FEES	A1520	\$ 5,000	\$ 2,624	\$ 4,700	\$ 8,410	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
DOG CONTROL FEES	A1550	\$ 700	\$ -	\$ 700	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
SAFETY INSPEC. FEES	A1560	\$ 90,000	\$ 149,680	\$ 163,000	\$ 149,975	\$ 210,000	\$ 153,000	\$ 156,825	\$ 160,746	\$ 164,764
Electical Inspections	A1561	\$ 45,000	\$ 68,043	\$ 68,000	\$ 93,082	\$ 92,000	\$ 125,000	\$ 128,125	\$ 131,328	\$ 134,611
FIRE INSPEC. FEES	A1565	\$ 32,000	\$ 37,802	\$ 17,450	\$ 31,727	\$ 54,971	\$ 57,000	\$ 59,280	\$ 61,651	\$ 64,117
PUBLIC WORKS SERVICES	A1710	\$ 170,000	\$ 278,259	\$ 173,000	\$ 151,066	\$ 173,000	\$ 85,000	\$ 175,000	\$ 175,000	\$ 175,000
PARKING LOTS & GARAGES	A1720	\$ 1,315,000	\$ 1,225,608	\$ 1,195,000	\$ 1,116,450	\$ 1,166,500	\$ 1,526,900	\$ 1,542,169	\$ 1,557,591	\$ 1,573,167
Cayuga Garage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
METERED PARKING	A1740	\$ 760,000	\$ 845,669	\$ 810,000	\$ 892,630	\$ 893,000	\$ 970,000	\$ 890,000	\$ 900,000	\$ 900,000
BUS OPERATIONS	A1750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NORTHEAST TRANSIT	A1751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TRANSPORTATION FEES</b>		<b>\$ 2,508,200</b>	<b>\$ 2,726,055</b>	<b>\$ 2,543,350</b>	<b>\$ 2,551,254</b>	<b>\$ 2,715,571</b>	<b>\$ 3,040,500</b>	<b>\$ 3,074,999</b>	<b>\$ 3,109,916</b>	<b>\$ 3,135,259</b>
PARKS & REC. CHARGES	A2001	\$ 381,541	\$ 352,669	\$ 430,279	\$ 380,137	\$ 410,298	\$ 504,555	\$ 509,601	\$ 514,697	\$ 519,844
REC. CONCESSION	A2012	\$ 72,500	\$ 73,040	\$ 75,000	\$ 72,630	\$ 75,000	\$ 94,000	\$ 94,940	\$ 95,889	\$ 96,848
GOLF COURSE CONCESSIONS	A2013	\$ 500	\$ 1,363	\$ 1,000	\$ 4,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
GOLF COURSE PRO SHOP	A2014	\$ 11,000	\$ 5,817	\$ 10,000	\$ 8,419	\$ 8,000	\$ 12,000	\$ 11,500	\$ 11,500	\$ 11,500
STEWART PARK CAROUSEL	A2015	\$ 10,500	\$ 11,567	\$ 10,500	\$ 7,089	\$ 10,000	\$ 9,000	\$ 9,500	\$ 9,500	\$ 9,500
BEACH & POOL CHARGES	A2025	\$ 55,000	\$ 61,276	\$ 62,000	\$ 64,487	\$ 63,500	\$ 65,000	\$ 65,650	\$ 66,307	\$ 66,970
ALEX HALEY POOL CHARGES	A2026	\$ 5,000	\$ 5,758	\$ 5,000	\$ 8,318	\$ 6,000	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700
GOLF COURSE CHARGES	A2050	\$ 191,000	\$ 109,515	\$ 185,000	\$ 99,543	\$ 104,000	\$ 106,000	\$ 107,060	\$ 108,131	\$ 109,212
Golf Course Memberships	A2051	\$ -	\$ -	\$ -	\$ 49,484	\$ 68,000	\$ 70,000	\$ 70,700	\$ 71,407	\$ 72,121
ICE RINK CHARGES	A2065	\$ 189,000	\$ 192,173	\$ 195,000	\$ 193,490	\$ 193,500	\$ 193,500	\$ 199,305	\$ 205,284	\$ 211,443
CONTRIBUTIONS FOR YOUTH	A2070	\$ 162,420	\$ 190,343	\$ 200,619	\$ 203,340	\$ 232,671	\$ 248,425	\$ 255,878	\$ 263,554	\$ 271,461
<b>RECREATION PROGRAM FEES</b>		<b>\$ 1,078,461</b>	<b>\$ 1,003,521</b>	<b>\$ 1,174,398</b>	<b>\$ 1,090,937</b>	<b>\$ 1,171,969</b>	<b>\$ 1,311,180</b>	<b>\$ 1,332,833</b>	<b>\$ 1,354,968</b>	<b>\$ 1,377,598</b>
ZONING FEES	A2110	\$ 5,000	\$ 4,600	\$ 4,000	\$ 3,150	\$ 4,200	\$ 4,300	\$ 4,429	\$ 4,562	\$ 4,699
SITE DEVEL. FEES	A2111	\$ 20,000	\$ 78,876	\$ 20,000	\$ 114,971	\$ 75,000	\$ 102,000	\$ 20,000	\$ 20,000	\$ 20,000
SUBDIVISION & SIGN FEES	A2112	\$ 1,000	\$ 1,116	\$ 700	\$ 2,027	\$ 1,300	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
OTHER HOME & COMMUNITY SERVICES	A2189	\$ 100	\$ 666	\$ 700	\$ 111	\$ 200	\$ 100	\$ 100	\$ 100	\$ 100
CEMETERY SERVICES	A2192	\$ 1,500	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500
<b>HOME &amp; COMMUNITY SERVICE FEES</b>		<b>\$ 27,600</b>	<b>\$ 85,258</b>	<b>\$ 26,400</b>	<b>\$ 120,259</b>	<b>\$ 81,200</b>	<b>\$ 108,400</b>	<b>\$ 27,029</b>	<b>\$ 27,162</b>	<b>\$ 27,299</b>
CIVIL SERVICE CHARGES	A2220	\$ 52,000	\$ 56,023	\$ 56,000	\$ 57,911	\$ 57,000	\$ 63,000	\$ 64,890	\$ 66,837	\$ 68,842
PUBLIC SAFETY SERVICE	A2260	\$ 6,000	\$ 3,687	\$ 5,000	\$ 616	\$ 93,650	\$ 4,000	\$ 1,800	\$ 1,800	\$ 1,800
TRANSIT PROGRAM REIMBURSEMENT	A2261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE PROTECTION SERVICE	A2262	\$ 3,177,500	\$ 3,160,746	\$ 3,135,000	\$ 3,064,897	\$ 3,130,000	\$ 3,190,000	\$ 3,269,750	\$ 3,351,494	\$ 3,435,281
PUBLIC WORKS SERVICES	A2300	\$ 129,886	\$ 124,183	\$ 129,886	\$ 124,183	\$ 124,182	\$ 124,182	\$ 124,182	\$ 124,182	\$ 124,182
DWI PROGRAM TO. CO.	A2310	\$ 12,000	\$ 14,107	\$ 12,000	\$ 14,758	\$ 12,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
YOUTH SERVICES Other Governments	A2350	\$ 691,870	\$ 681,064	\$ 627,000	\$ 622,346	\$ 606,145	\$ 649,497	\$ 662,487	\$ 675,737	\$ 689,251
INTERGOVERNMENTAL CHARGES	A2375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFIT REIMBURSEMENT OTHER	A2376	\$ 500	\$ 4,980	\$ 2,000	\$ 2,315	\$ 2,500	\$ 3,000	\$ 3,075	\$ 3,152	\$ 3,231
COUNTY CONRTIBUTION / CELEBRATIONS	A2379	\$ -	\$ 9,450	\$ -	\$ 13,895	\$ -	\$ -	\$ -	\$ -	\$ -

City of Ithaca  
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DESCRIPTION	ACCOUNT NO.	Adopted	2011	Adopted	2012	Adopted	PROJECTED	PROJECTED	PROJECTED	PROJECTED
		2011	ACTUAL	2012	ACTUAL	2013	2014	2015	2016	2017
		BUDGET		BUDGET		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
INTEREST & EARNINGS	A2401	\$ 200,000	\$ 31,052	\$ 100,000	\$ 20,898	\$ 75,000	\$ 75,000	\$ 300,000	\$ 300,000	\$ 300,000
RENTAL OF PROPERTY	A2410	\$ 231,000	\$ 214,865	\$ 233,310	\$ 228,918	\$ 250,000	\$ 250,000	\$ 252,500	\$ 255,025	\$ 257,575
RENT OF EQUIPMENT	A2414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOLF CART RENTAL	A2415	\$ 45,000	\$ 27,901	\$ 46,000	\$ 56,085	\$ 48,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TELEPHONE COMMISSION	A2450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>USE OF MONEY &amp; PROPERTY</b>		<b>\$ 4,545,756</b>	<b>\$ 4,328,058</b>	<b>\$ 4,346,196</b>	<b>\$ 4,206,822</b>	<b>\$ 4,398,977</b>	<b>\$ 4,422,679</b>	<b>\$ 4,742,684</b>	<b>\$ 4,842,226</b>	<b>\$ 4,944,162</b>
BUSINESS & OCC. LICENSES	A2501	\$ 800	\$ 275	\$ 800	\$ 377	\$ 700	\$ 500	\$ 500	\$ 500	\$ 500
BINGO LIC. AND FEES	A2540	\$ 200	\$ 19	\$ 200	\$ 51	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
DOG LICENSES	A2542	\$ 10,800	\$ 16,477	\$ 16,000	\$ 13,941	\$ 16,000	\$ 13,500	\$ 17,000	\$ 17,000	\$ 17,000
BICYCLE LICENSES	A2545	\$ 50	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY PERMITS	A2550	\$ 7,000	\$ 7,183	\$ 7,000	\$ 7,768	\$ 9,700	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
BUILDING & ALTER. PERMIT	A2555	\$ 430,000	\$ 279,976	\$ 385,000	\$ 890,413	\$ 819,283	\$ 700,000	\$ 500,000	\$ 500,000	\$ 275,000
STREET OPEN PERMITS	A2560	\$ 1,000	\$ 5,097	\$ 1,500	\$ 6,797	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
OTHER PERMITS	A2590	\$ 20,000	\$ 41,477	\$ 35,700	\$ 48,490	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>LICENSES &amp; PERMIT FEES</b>		<b>\$ 469,850</b>	<b>\$ 350,504</b>	<b>\$ 446,250</b>	<b>\$ 967,837</b>	<b>\$ 900,733</b>	<b>\$ 779,050</b>	<b>\$ 582,550</b>	<b>\$ 582,550</b>	<b>\$ 357,550</b>
FINES & FORFEITED BAIL	A2610	\$ 1,120,000	\$ 1,143,641	\$ 1,205,000	\$ 1,136,988	\$ 1,190,000	\$ 1,170,000	\$ 1,181,700	\$ 1,193,517	\$ 1,205,452
DOG FINES	A2611	\$ 1,500	\$ -	\$ 10,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
<b>FINES &amp; FORFEITURES</b>		<b>\$ 1,121,500</b>	<b>\$ 1,143,641</b>	<b>\$ 1,215,000</b>	<b>\$ 1,136,988</b>	<b>\$ 1,191,000</b>	<b>\$ 1,170,000</b>	<b>\$ 1,182,700</b>	<b>\$ 1,194,517</b>	<b>\$ 1,206,452</b>
MINOR SALES	A2655	\$ 3,000	\$ 8,000	\$ 4,000	\$ 11,366	\$ 7,000	\$ 9,000	\$ 4,000	\$ 4,000	\$ 4,000
SALE OF PROPERTY	A2660	\$ 18,000	\$ 101,022	\$ 143,000	\$ 18,817	\$ 250,000	\$ 215,000	\$ 18,000	\$ 18,000	\$ 18,000
SALE OF EQUIPMENT	A2665	\$ 20,000	\$ 18,889	\$ 27,000	\$ 8,252	\$ 18,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000
INSURANCE RECOVERIES	A2680	\$ 32,000	\$ 106,172	\$ 40,000	\$ 113,868	\$ 80,000	\$ 130,000	\$ 80,000	\$ 50,000	\$ 50,000
OTHER COMP. FOR LOSS	A2690	\$ 3,000	\$ 452	\$ 3,000	\$ 2,001	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
<b>SALE OF PROP. &amp; COMP. FOR LOSS</b>		<b>\$ 76,000</b>	<b>\$ 234,535</b>	<b>\$ 217,000</b>	<b>\$ 154,304</b>	<b>\$ 356,500</b>	<b>\$ 375,500</b>	<b>\$ 118,500</b>	<b>\$ 88,500</b>	<b>\$ 88,500</b>
REFUND OF PRIOR YR. EXP.	A2701	\$ 35,000	\$ 34,517	\$ 25,000	\$ 74,493	\$ 30,000	\$ 33,000	\$ 20,000	\$ 20,000	\$ 20,000
GIFTS & DONATIONS	A2705	\$ 1,201,611	\$ 1,215,090	\$ 1,237,475	\$ 1,274,289	\$ 1,255,176	\$ 1,288,028	\$ 1,313,789	\$ 1,340,064	\$ 1,366,866
CONT. LOW & MOD. HOUSING	A2706	\$ 4,000	\$ 4,347	\$ 2,000	\$ 976	\$ 2,000	\$ 750	\$ -	\$ -	\$ -
UNCLASSIFIED REVENUES	A2770	\$ 10,000	\$ 35,663	\$ 10,000	\$ 19,376	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>MISCELLANEOUS</b>		<b>\$ 1,250,611</b>	<b>\$ 1,289,617</b>	<b>\$ 1,274,475</b>	<b>\$ 1,369,134</b>	<b>\$ 1,297,176</b>	<b>\$ 1,336,778</b>	<b>\$ 1,343,789</b>	<b>\$ 1,370,064</b>	<b>\$ 1,396,866</b>
TRANS. FROM WATER FUND	A2801	\$ 339,295	\$ 339,295	\$ 329,116	\$ 329,116	\$ 312,000	\$ 306,000	\$ 309,060	\$ 312,151	\$ 315,272
TRANS. FROM SEWER FUND	A2802	\$ 389,373	\$ 389,373	\$ 377,692	\$ 377,692	\$ 366,000	\$ 360,000	\$ 363,600	\$ 367,236	\$ 370,908
TRANS. FROM CAPITAL FUND	A2803	\$ 400,000	\$ 400,000	\$ 653,000	\$ 100,000	\$ 600,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000
TRANS. FROM JOINT ACTIVITY	A2804	\$ 298,401	\$ 298,401	\$ 301,430	\$ 301,430	\$ 284,143	\$ 282,294	\$ 289,351	\$ 296,585	\$ 304,000
TRANS. FROM SOLID WASTE	A2805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANS. FROM T & A FUND	A2807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANS. FROM DEBT SERVICE	A2808	\$ 633,300	\$ 633,300	\$ 302,354	\$ 302,354	\$ 244,109	\$ 496,208	\$ 150,000	\$ 150,000	\$ 150,000
<b>INTERFUND REVENUES</b>		<b>\$ 2,060,370</b>	<b>\$ 2,060,369</b>	<b>\$ 1,963,592</b>	<b>\$ 1,410,592</b>	<b>\$ 1,806,252</b>	<b>\$ 1,644,502</b>	<b>\$ 1,312,011</b>	<b>\$ 1,325,972</b>	<b>\$ 1,440,180</b>
STATE AID PER CAPITA	A3001	\$ 2,559,000	\$ 2,610,398	\$ 2,559,000	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398
STATE AID - MORTGAGE TAX	A3005	\$ 262,340	\$ 328,872	\$ 350,000	\$ 536,932	\$ 390,000	\$ 360,000	\$ 250,000	\$ 250,000	\$ 250,000
STATE AID - COURT FACILITY	A3021	\$ 90,000	\$ 89,912	\$ 140,000	\$ 94,101	\$ 90,000	\$ 85,000	\$ 87,125	\$ 89,303	\$ 91,536
STATE AID - STAR PROGRAM	A3089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - RECORDS MANAGE.	A3060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - SECURITY SERVICE	A3330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - PUBLIC SAFETY	A3389	\$ 10,000	\$ 19,440	\$ 10,000	\$ 9,900	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
STATE AID - OTHER HEALTH	A3489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - C.H.I.P.S	A3501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - STAR PROGRAM REIMB.	A3589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - OTHER	A3801	\$ -	\$ -	\$ -	\$ 21,667	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID YOUTH PROGRAM	A3820	\$ 134,071	\$ 133,871	\$ 137,186	\$ 157,475	\$ 125,335	\$ 129,861	\$ 135,147	\$ 135,147	\$ 135,147
STATE AID - HOME & COM. SER. \ STATE AID	A3989	\$ -	\$ 16,090	\$ -	\$ 71,696	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID- CODE ENFORCEMENT	A3995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>STATE AID</b>		<b>\$ 3,055,411</b>	<b>\$ 3,198,583</b>	<b>\$ 3,196,186</b>	<b>\$ 3,502,169</b>	<b>\$ 3,225,733</b>	<b>\$ 3,195,259</b>	<b>\$ 3,092,670</b>	<b>\$ 3,094,848</b>	<b>\$ 3,097,081</b>
FEDERAL AID - PUBLIC SAFETY	A4320	\$ 15,000	\$ 54,480	\$ 15,000	\$ 18,051	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
FEDERAL AID-DRUG COURT/DOMIST. VIOL.	A4350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID- PUBLIC SAFETY OTHER	A4389	\$ -	\$ 125,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Ithaca  
 Summary of Revenue Actual/Projections  
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		Adopted 2011	2011 ACTUAL	Adopted 2012	2012 ACTUAL	Adopted 2013	Adopted 2014 BUDGET	PROJECTED 2015 BUDGET	PROJECTED 2016 BUDGET	PROJECTED 2017 BUDGET
DESCRIPTION	ACCOUNT NO.	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FEDERAL AID- PUBLIC SAFETY HEALTH	A4489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID - YOUTH PROG.	A4820	\$ -	\$ 86,967	\$ -	\$ 142,198	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID - TRANSPORTATION	A4589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID- DISASTER ASSISTANCE	A4960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID- Other Home & Comm Services	A4989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID- Other Home & Comm Services	A4991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FEDERAL AID</b>		<b>\$ 15,000</b>	<b>\$ 266,570</b>	<b>\$ 15,000</b>	<b>\$ 160,249</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
SUB - TOTAL		\$ 29,571,759	\$ 30,341,093	\$ 30,122,347	\$ 30,442,849	\$ 31,322,917	\$ 31,760,348	\$ 31,433,465	\$ 31,870,682	\$ 32,214,956
PROPERTY TAX REVENUE(Tax Levy)		\$ 18,844,225	\$ 18,984,427	\$ 19,562,775	\$ 19,565,035	\$ 20,097,901	\$ 20,515,312	\$ 21,238,477	\$ 21,665,370	\$ 22,100,844
TOTAL REVENUE		\$ 48,415,984	\$ 49,325,520	\$ 49,685,122	\$ 50,007,884	\$ 51,420,818	\$ 52,275,660	\$ 52,671,942	\$ 53,536,052	\$ 54,315,801
% increase(decrease) OVER PREVIOUS YEAR		\$ 0.02502		\$ 0.02621		\$ 0.03493	\$ 0.01662	\$ 0.00758	\$ 0.01641	\$ 0.01456
ASSESSED VALUE AT BUDGET ADOPTION		1,492,021,006		\$1,512,975,624		\$ 1,536,536,783	\$1,563,667,095	\$ 1,602,758,772	\$ 1,618,786,360	\$ 1,634,974,224
Southwest Development % increase										
NET % increase(reduction) from PREVIOUS YEAR		.75% INCR. ASSES.		1.76% Incr. Asses.		1.56% Incr. Asses.	1.77% Incr. Asses.	2.5% INCR. ASSES.	1% INCR. ASSES.	1% INCR. ASSES.
TAX RATE PER \$1000		\$12.63/\$1000		\$12.93/\$1000		\$13.08/\$1000	\$13.12/\$1000	\$13.34/\$1000	\$13.47/\$1000	\$13.61/\$1000
Projected Increase in Tax Rate over 4 yrs of 1.00%, 1, 1, 1		\$ 12.6300		\$ 12.9300		\$ 13.0800	\$ 13.1200	\$ 13.2512	\$ 13.3837	\$ 13.5175

City of Ithaca  
 Summary of Expenses Actual/Projections  
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	ACCOUNT NO.#	Adopted 2011 BUDGET	ACTUAL 2011	Adopted 2012 BUDGET	ACTUAL 2012	Adopted 2013 BUDGET	PROJECTED 2014 BUDGET	PROJECTED 2015 BUDGET	PROJECTED 2016 BUDGET	PROJECTED 2017 BUDGET
LEGISLATIVE	A1010	\$ 116,750	\$ 112,649	\$ 111,135	\$ 122,144	\$ 112,142	\$ 110,210	\$ 112,370	\$ 114,573	\$ 116,818
HUMAN SERVICE AGENCIES	A1011									
OTHER SERVICE AGENCIES	A1012	\$ -	\$ 5,774	\$ -	\$ 6,885	\$ -	\$ -	\$ -	\$ -	\$ -
HUMAN SERVICES COALITION	A1013	\$ 38,740	\$ 38,740	\$ 37,000	\$ 37,000	\$ 34,040	\$ 33,360	\$ 38,740	\$ 38,740	\$ 38,740
TCAD	A1014	\$ 17,776	\$ 17,776	\$ 16,887	\$ 16,887	\$ 15,500	\$ 15,190	\$ 17,776	\$ 17,776	\$ 17,776
Community Police Board	A1015	\$ 9,000	\$ 8,430	\$ 8,000	\$ 4,375	\$ 2,000	\$ 1,500	\$ 1,515	\$ 1,530	\$ 1,545
CITY PROSECUTER	A1110	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
DRUG COURT	A1111									
DRUG FREE COMMUNITY PROGRAM		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
FINANCE (Controller's Office)	A1315	\$ 400,204	\$ 392,580	\$ 378,058	\$ 400,803	\$ 387,102	\$ 394,584	\$ 402,476	\$ 410,525	\$ 418,736
PURCHASING	A1345	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
CLERK'S OFFICE	A1316	\$ 179,858	\$ 201,870	\$ 202,985	\$ 205,772	\$ 338,435	\$ 363,802	\$ 371,078	\$ 378,500	\$ 386,070
ELECTIONS	A1450	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
RECORDS MANAGEMENT-Clerk	A1460	\$ 5,000	\$ 5,395	\$ 4,800	\$ 5,837	\$ 3,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000
RECORDS MANAGEMENT-Planning	A1461									
CHAMBERLAIN'S OFFICE	A1317	\$ 329,881	\$ 344,472	\$ 347,905	\$ 346,583	\$ 352,869	\$ 371,287	\$ 378,713	\$ 386,287	\$ 394,013
TRAFFIC VIOLATIONS	A1130	\$ 142,988	\$ 143,883	\$ 145,962	\$ 146,536	\$ 148,053	\$ 153,934	\$ 157,013	\$ 160,153	\$ 163,356
HUMAN RESOURCES	A1430	\$ 471,205	\$ 498,683	\$ 447,805	\$ 467,548	\$ 444,688	\$ 444,236	\$ 453,121	\$ 462,183	\$ 471,427
INFORMATION SERVICES	A1320	\$ 497,503	\$ 543,571	\$ 455,784	\$ 457,666	\$ 358,404	\$ 255,493	\$ 260,603	\$ 265,815	\$ 271,131
MAYOR'S OFFICE	A1210	\$ 111,947	\$ 110,064	\$ 110,825	\$ 109,312	\$ 113,815	\$ 194,069	\$ 197,950	\$ 201,909	\$ 205,948
CITY ATTORNEY	A1420	\$ 348,847	\$ 386,449	\$ 347,655	\$ 363,280	\$ 369,373	\$ 373,213	\$ 380,677	\$ 388,291	\$ 396,057
CITY HALL BUILDING COSTS COMBINED		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL GOVERNMENT										
UNDISTRIBUTED INSURANCE	A1910	\$ 495,130	\$ 477,461	\$ 516,000	\$ 529,793	\$ 593,600	\$ 780,000	\$ 842,400	\$ 909,792	\$ 982,575
MUNICIPAL ASSOC. DUES	A1920	\$ 4,200	\$ 4,193	\$ 4,236	\$ 4,236	\$ 4,367	\$ 4,367	\$ 4,502	\$ 4,642	\$ 4,786
JUDGEMENT AND CLAIMS	A1930	\$ 25,000	\$ 2,616	\$ 40,000	\$ 433,146	\$ 40,000	\$ 70,000	\$ 60,000	\$ 50,000	\$ 40,000
TAXES ON CITY PROPERTY	A1950	\$ 4,700	\$ 11,637	\$ 7,500	\$ 8,774	\$ 8,000	\$ 8,500	\$ 8,755	\$ 9,018	\$ 9,288
REFUND OF PROP. TAXES	A1964	\$ -	\$ 8,578	\$ -	\$ 6,176	\$ -	\$ -	\$ -	\$ -	\$ -
PROVISION OF UNCOLL. TAXES	A1984	\$ 15,500	\$ 5,069	\$ 17,000	\$ 3,829	\$ 17,500	\$ 17,500	\$ 18,025	\$ 18,566	\$ 19,123
MISCELLANEOUS	A1989	\$ 26,421	\$ 41,873	\$ 35,000	\$ 142,085	\$ 40,000	\$ 41,000	\$ 41,410	\$ 41,824	\$ 42,242
CONTINGENCY	A1990	\$ 170,000	\$ -	\$ 170,000	\$ -	\$ 374,939	\$ 315,000	\$ 315,000	\$ 315,000	\$ 315,000
Payment to County for Dispatchers(one-time)										
PUBLIC WORKS DEPT.										
PUBLIC WORKS ADMIN.:										
ENGINEERING	A1440	\$ 396,209	\$ 399,005	\$ 398,833	\$ 399,998	\$ 349,906	\$ 345,100	\$ 352,002	\$ 359,042	\$ 366,223
PUBLIC WORKS ADMIN	A1490	\$ 160,003	\$ 166,102	\$ 162,502	\$ 160,475	\$ 148,409	\$ 151,334	\$ 154,361	\$ 157,448	\$ 160,597
STREETS ADMIN.	A5010	\$ 253,403	\$ 284,978	\$ 248,974	\$ 244,986	\$ 304,520	\$ 298,832	\$ 304,809	\$ 310,905	\$ 317,123
BLDG. SYSTEMS	A1620	\$ 398,033	\$ 282,353	\$ 344,348	\$ 213,344	\$ 316,342	\$ 313,891	\$ 320,169	\$ 326,572	\$ 333,104
CITY HALL	A1621	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
CITY COURT	A1627	\$ 85,510	\$ 54,035	\$ 74,856	\$ 55,730	\$ 69,337	\$ 67,529	\$ 68,880	\$ 70,257	\$ 71,662
BT-GLASS	A1628	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
TRAFFIC CONTROL:										



City of Ithaca  
 Summary of Expenses Actual/Projections  
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	ACCOUNT NO.#	Adopted 2011 BUDGET	ACTUAL 2011	Adopted 2012 BUDGET	ACTUAL 2012	Adopted 2013 BUDGET	PROJECTED 2014 BUDGET	PROJECTED 2015 BUDGET	PROJECTED 2016 BUDGET	PROJECTED 2017 BUDGET	
TRAFFIC CONTROL	A3311	\$ 127,064	\$ 133,728	\$ 133,795	\$ 138,101	\$ 134,685	\$ 134,725	\$ 137,420	\$ 140,168	\$ 142,971	
TRAFFIC SIGNALS	A3312	\$ 207,821	\$ 152,523	\$ 168,944	\$ 152,675	\$ 164,030	\$ 166,677	\$ 170,011	\$ 173,411	\$ 176,879	
TRANSPORTATION MAINT.											
MAINT. OF ROADS	A5111	\$ 988,450	\$ 991,923	\$ 1,072,308	\$ 931,771	\$ 968,048	\$ 910,255	\$ 948,460	\$ 987,429	\$ 1,027,178	
ST. & RD. PATCHING	A5112	\$ 43,241	\$ 119,437	\$ 56,471	\$ 103,902	\$ 61,721	\$ 93,970	\$ 95,849	\$ 97,766	\$ 99,722	
SURFACE TREATMENT	A5113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BRIDGE MAINT.	A5120	\$ 90,610	\$ 93,827	\$ 102,459	\$ 95,628	\$ 103,867	\$ 103,910	\$ 105,988	\$ 108,108	\$ 110,270	
STREET LIGHTING	A5182	\$ 365,000	\$ 336,301	\$ 367,000	\$ 331,110	\$ 360,000	\$ 345,000	\$ 355,350	\$ 366,011	\$ 376,991	
SNOW REMOVAL	A5142	\$ 222,972	\$ 248,496	\$ 215,529	\$ 129,918	\$ 181,472	\$ 202,811	\$ 206,867	\$ 211,005	\$ 215,225	
STREET CLEANING	A8170	\$ 160,728	\$ 163,481	\$ 156,835	\$ 130,948	\$ 175,960	\$ 175,769	\$ 179,284	\$ 182,870	\$ 186,527	
STORM SEWER MAINT.	A8141	\$ 82,301	\$ 54,679	\$ 89,142	\$ 69,972	\$ 111,767	\$ 113,213	\$ 115,477	\$ 117,787	\$ 120,143	
GARAGE	A5132	\$ 437,592	\$ 500,966	\$ 502,723	\$ 466,201	\$ 469,954	\$ 517,041	\$ 527,382	\$ 537,929	\$ 548,688	
COMMONS/SIDEWALKS											
SIDEWALKS	A5410	\$ 226,726	\$ 166,537	\$ 239,079	\$ 132,122	\$ 221,175	\$ 131,218	\$ 138,842	\$ 146,619	\$ 154,552	
COMMONS MAINT.	A5411	\$ 146,335	\$ 163,451	\$ 157,429	\$ 156,777	\$ 162,343	\$ 163,587	\$ 166,859	\$ 170,196	\$ 173,600	
TRANSIT SYSTEM											
BUS OPERATION	A5630	\$ 524,312	\$ 524,649	\$ 525,412	\$ 524,435	\$ 524,912	\$ 524,932	\$ 540,680	\$ 556,900	\$ 573,607	
NORTHEAST TRANSIT	A5631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PARKING SYSTEMS											
West End Parking Lot	A5650	\$ -	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LOT D	A5651	\$ 1,800	\$ 2,228	\$ 1,850	\$ 1,707	\$ 1,850	\$ 1,800	\$ 1,836	\$ 1,873	\$ 1,910	
SENECA ST. RAMP	A5652	\$ 165,166	\$ 188,900	\$ 171,479	\$ 196,239	\$ 179,067	\$ 204,141	\$ 208,224	\$ 212,388	\$ 216,636	
GREEN ST. RAMP	A5653	\$ 152,021	\$ 165,075	\$ 191,287	\$ 174,145	\$ 200,832	\$ 180,784	\$ 184,400	\$ 188,088	\$ 191,849	
DRYDEN RD. RAMP	A5654	\$ 184,758	\$ 227,489	\$ 208,606	\$ 231,738	\$ 208,938	\$ 232,157	\$ 236,800	\$ 241,536	\$ 246,367	
Cayuga Garage	A5655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Parking Administration	A5656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,220	\$ 89,984	\$ 91,784	\$ 93,620	
Fin. Assistance Cayuga Garage	A5655-5435	\$ 870,000	\$ 870,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 960,000	\$ 960,000	\$ 980,000	\$ 980,000	
PARKS SYSTEMS											
PARKS & FORESTRY	A7111	\$ 433,231	\$ 480,746	\$ 466,149	\$ 463,506	\$ 437,760	\$ 466,932	\$ 476,271	\$ 485,796	\$ 495,512	
STEWART PARK	A7112	\$ 101,640	\$ 112,074	\$ 95,575	\$ 125,071	\$ 112,079	\$ 113,441	\$ 115,710	\$ 118,024	\$ 120,384	
SIX MILE CREEK	A7113	\$ 9,900	\$ 7,976	\$ 9,405	\$ 9,182	\$ 8,864	\$ 14,660	\$ 14,953	\$ 15,252	\$ 15,557	
STEWART PARK CAROUSEL	A7114	\$ 10,550	\$ 8,987	\$ 10,023	\$ 6,373	\$ 10,023	\$ 15,527	\$ 15,838	\$ 16,154	\$ 16,477	
BEACH & POOLS	A7181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CASS PARK POOL & RINK	A7182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CASS PARK FIELDS	A7183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GOLF COURSE	A7250	\$ 251,126	\$ 199,731	\$ 241,791	\$ 218,506	\$ 207,600	\$ 211,926	\$ 216,165	\$ 220,488	\$ 224,898	
REFUSE & GARBAGE *	A8160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RECYCLING PROGRAM *	A8161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FLOOD & EROSION CONTROL											
FALL CREEK STATION	A8142	\$ 6,000	\$ 2,797	\$ 5,700	\$ 1,998	\$ 3,000	\$ 2,950	\$ 3,009	\$ 3,069	\$ 3,131	
Stormwater	A8597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	
FLOOD CONTROL	A8745	\$ 43,501	\$ 11,610	\$ 43,673	\$ 338	\$ 44,488	\$ 42,774	\$ 43,629	\$ 44,502	\$ 45,392	
CITY CEMETERY	A8810	\$ 11,250	\$ 3,761	\$ 10,688	\$ 2,160	\$ 10,363	\$ 8,485	\$ 8,655	\$ 8,828	\$ 9,004	
TOTAL PUBLIC WORKS											
POLICE DEPT.	A3120	\$ 7,216,583	\$ 7,423,943	\$ 7,105,198	\$ 7,247,317	\$ 6,925,925	\$ 6,903,229	\$ 7,041,294	\$ 7,182,119	\$ 7,325,762	
FIRE DEPT.	A3410	\$ 6,321,830	\$ 6,217,058	\$ 5,945,349	\$ 5,844,511	\$ 5,995,757	\$ 5,991,427	\$ 6,171,170	\$ 6,356,305	\$ 6,546,994	
CONTROL OF DOGS	A3510	\$ 82,788	\$ 77,597	\$ 74,172	\$ 72,000	\$ 63,175	\$ 62,875	\$ 67,261	\$ 71,779	\$ 76,432	

City of Ithaca  
 Summary of Expenses Actual/Projections  
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	ACCOUNT NO.#	Adopted 2011 BUDGET	ACTUAL 2011	Adopted 2012 BUDGET	ACTUAL 2012	Adopted 2013 BUDGET	PROJECTED 2014 BUDGET	PROJECTED 2015 BUDGET	PROJECTED 2016 BUDGET	PROJECTED 2017 BUDGET
BUILDING DEPT.	A3620	\$ 959,417	\$ 888,701	\$ 922,953	\$ 915,251	\$ 954,392	\$ 935,966	\$ 954,685	\$ 973,779	\$ 993,255
CONTRIBUTION TO BID(IDP)	A6995	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000
YOUTH BUREAU:										
YOUTH BUREAU	A7310	\$ 2,847,398	\$ 3,012,254	\$ 2,999,934	\$ 3,074,277	\$ 2,816,128	\$ 2,969,311	\$ 3,058,390	\$ 3,150,142	\$ 3,244,646
GIAC	A7311	\$ 1,038,093	\$ 1,249,690	\$ 1,184,340	\$ 1,205,197	\$ 1,168,674	\$ 1,256,889	\$ 1,294,596	\$ 1,333,434	\$ 1,373,437
SOUTHSIDE CENTER-Maint	A7312	\$ 64,731	\$ 97,283	\$ 66,665	\$ 80,378	\$ 67,867	\$ 71,500	\$ 72,930	\$ 74,389	\$ 75,876
SSCC funding	A7312-5435	\$ 163,408	\$ 163,408	\$ 163,408	\$ 163,408	\$ 150,335	\$ 147,350	\$ 150,297	\$ 153,303	\$ 156,369
CELEBRATIONS	A7550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PLANNING & DEVELOPMENT	A8020	\$ 524,416	\$ 500,362	\$ 498,445	\$ 498,184	\$ 528,817	\$ 507,773	\$ 517,928	\$ 528,287	\$ 538,853
COMMONS ADVISORY	A8510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LOW & MOD. INCOME HOUSING	A8515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY COMM.	A8570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE EMPLOYEES RETIREMENT	A9010	\$ 1,019,508	\$ 997,060	\$ 1,310,000	\$ 1,342,643	\$ 1,586,740	\$ 1,703,308	\$ 1,703,308	\$ 1,703,308	\$ 1,703,308
POLICE&FIRE RETIREMENT	A9015	\$ 2,332,741	\$ 2,332,741	\$ 2,907,000	\$ 2,644,002	\$ 3,200,552	\$ 2,967,259	\$ 2,967,259	\$ 2,967,259	\$ 2,967,259
SOCIAL SECURITY/Medicare	A9030	\$ 1,704,321	\$ 1,614,754	\$ 1,727,014	\$ 1,601,402	\$ 1,684,995	\$ 1,720,604	\$ 1,772,222	\$ 1,825,389	\$ 1,880,150
WORKERS COMPENSATION	A9040	\$ 578,767	\$ 585,046	\$ 640,000	\$ 726,849	\$ 688,194	\$ 790,658	\$ 830,191	\$ 871,700	\$ 915,285
UNEMPLOYMENT INSURANCE	A9050	\$ 55,000	\$ 71,276	\$ 65,437	\$ 72,307	\$ 80,000	\$ 75,000	\$ 73,000	\$ 73,000	\$ 73,000
HEALTH INSURANCE	A9060	\$ 6,935,856	\$ 7,311,363	\$ 7,406,696	\$ 7,345,830	\$ 7,876,140	\$ 8,668,012	\$ 9,101,413	\$ 9,556,483	\$ 10,034,307
DENTAL INSURANCE	A9070	\$ 104,000	\$ 95,308	\$ 102,000	\$ 94,132	\$ 96,000	\$ 95,000	\$ 97,850	\$ 100,786	\$ 103,809
DAY CARE PROGRAM	A9080	\$ 60,000	\$ 40,302	\$ 53,000	\$ 43,306	\$ 40,000	\$ 43,000	\$ 43,430	\$ 43,864	\$ 44,303
SUPP. BENEFIT DISABLED FIRE	A9085	\$ 95,022	\$ 113,780	\$ 123,151	\$ 137,083	\$ 138,641	\$ 144,560	\$ 148,897	\$ 153,364	\$ 157,965
UNDISTRIBUTED BENEFITS ABSENCES	A9088									
EMPLOYEE TUITION	A9089	\$ 10,000	\$ 20,692	\$ 15,000	\$ 14,577	\$ 17,000	\$ 17,000	\$ 17,510	\$ 18,035	\$ 18,576
SERIAL BONDS	A9710	\$ 2,645,484	\$ 2,645,484	\$ 3,116,679	\$ 3,116,679	\$ 3,177,010	\$ 3,485,754	\$ 3,590,327	\$ 3,698,036	\$ 3,808,978
INT. ON SERIAL BONDS	A9711	\$ 2,598,509	\$ 2,598,495	\$ 2,082,931	\$ 1,952,351	\$ 1,882,974	\$ 2,266,158	\$ 2,334,143	\$ 2,404,167	\$ 2,476,292
				\$ (52,000)						
STATUTORY INSTALL. BONDS	A9720	\$ 534,129	\$ 534,129	\$ 456,675	\$ 456,675	\$ 263,350	\$ 160,870	\$ 160,870	\$ 160,870	\$ 160,870
STATUTORY INSTALL. INT.	A9721	\$ 69,042	\$ 69,042	\$ 45,820	\$ 45,818	\$ 26,146	\$ 15,629	\$ 16,098	\$ 16,581	\$ 17,078
BOND ANTICIPATION NOTES	A9730	\$ 240,707	\$ 240,707	\$ 551,581	\$ 551,581	\$ 1,034,235	\$ 257,351	\$ 800,000	\$ 800,000	\$ 800,000
BOND ANTICIPATION NOTE INT.	A9731	\$ 74,323	\$ 74,271	\$ 89,864	\$ 89,606	\$ 72,753	\$ 62,048	\$ 100,000	\$ 103,000	\$ 106,090

City of Ithaca  
 Summary of Expenses Actual/Projections  
 2011-2017  
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	ACCOUNT NO.#	Adopted 2011 BUDGET	ACTUAL 2011	Adopted 2012 BUDGET	ACTUAL 2012	Adopted 2013 BUDGET	PROJECTED 2014 BUDGET	PROJECTED 2015 BUDGET	PROJECTED 2016 BUDGET	PROJECTED 2017 BUDGET
Capital Lease Pricpal	A9785	\$ 173,895	\$ 173,894	\$ 177,055	\$ 177,055	\$ 180,345	\$ 183,765	\$ 220,113	\$ 220,113	\$ 220,113
Capital Lease Interest	A9786	\$ 46,213	\$ 46,214	\$ 43,053	\$ 43,052	\$ 39,765	\$ 36,342	\$ -	\$ -	\$ -
PAYING AGENT FEE	A9795	\$ 900	\$ -	\$ 300	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
TRANSFERS TO CAPITAL FUND	A9950		\$ -							
TRANSFER TO WATER FUND	A9902									
TRANSFERS TO CAPITAL RESERVE	A9951									
TRANSFER TO SEWER FUND	A9903									
TRANSFERS TO SOLID WASTE	A9952	\$ 82,000	\$ 82,000	\$ 80,000	\$ 80,000	\$ 52,301	\$ -	\$ -	\$ 20,000	\$ 20,000
TOTAL EXPENDITURES		\$ 49,207,984	\$ 49,817,796	\$ 50,680,122	\$ 50,224,194	\$ 51,720,450	\$ 52,854,474	\$ 54,920,567	\$ 56,471,921	\$ 58,038,537
TOTAL REVENUES		\$ 48,415,984	\$ 49,325,520	\$ 49,685,122	\$ 50,007,884	\$ 51,420,818	\$ 52,275,660	\$ 52,671,942	\$ 53,536,052	\$ 54,315,801
ACTUAL IMPACT ON FUND BALANCE										
POTENTIAL IMPACT ON FUND BALANCE										
APPROPRIATED FUND BALANCE		\$ (792,000)		\$ (995,000)		\$ (299,632)	\$ (578,814)			
Spending increases Budget/Budget		2.12%		2.99%		2.05%	2.19%	3.91%	2.82%	2.77%
Spending increases Actual/Actual										
PROJECTED/Actual Surplus(Deficit)		\$ (0)	\$ (492,276)	\$ (0)	\$ (216,310)	\$ (0)	\$ 0	\$ (2,248,625)	\$ (2,935,869)	\$ (3,722,737)
PROJECTED CUMULATIVE Surplus(Deficit) 2012-2016										\$ (8,907,230)

City of Ithaca  
 Premium Equivalent Health Insurance Rates  
 All rates  
 1990-2014

<b>Health Insurance Rates without 3-tier RX:</b>							
	Annual 2014	\$ 10,674.24		\$ 23,136.00		\$ 240.48	
	Annual 2013	\$ 9,883.56		\$ 21,422.28		\$ 240.48	
	Annual 2012	\$ 8,689.38		\$ 19,926.64		\$ 240.48	
	Annual 2011	\$ 7,935.51		\$ 18,197.85		\$ 236.88	
	Annual 2010	\$ 7,247.04		\$ 16,619.04		\$ 228.60	
	Annual 2009	\$ 7,022.88		\$ 16,104.60		\$ 222.72	
Premuim equivalent:	Annual 2008	\$ 5,658.48		\$ 12,977.16		\$ 213.48	
Year		Individual	% increase	Family	% Increase	Dental	% Increase
2014	Estimated	\$ 889.52	8.00%	\$ 1,928.00	8.00%	\$ 20.04	0%
2013	Current rates	\$ 823.63	13.74%	\$ 1,785.19	7.51%	\$ 20.04	0%
2012		\$ 724.12	9.50%	\$ 1,660.55	9.50%	\$ 20.04	2%
2011		\$ 661.29	9.50%	\$ 1,516.49	9.50%	\$ 19.74	4%
2010		\$ 603.92	3.19%	\$ 1,384.92	3.19%	\$ 19.05	3%
2009		\$ 585.24	24.11%	\$ 1,342.05	24.10%	\$ 18.56	4%
2008		\$ 471.54	7.20%	\$ 1,081.43	7.20%	\$ 17.79	-4%
2007		\$ 439.88	-3%	\$ 1,008.83	-3%	\$ 18.49	24%
2006		\$ 453.36	9%	\$ 1,038.13	9%	\$ 14.90	0%
2005		\$ 415.93	8%	\$ 952.41	8%	\$ 14.90	23%
2004		\$ 386.55	14%	\$ 885.14	14%	\$ 12.08	-7%
2003		\$ 337.60	22%	\$ 773.05	22%	\$ 12.96	3%
2002		\$ 276.72	20%	\$ 633.65	20%	\$ 12.58	0%
2001		\$ 230.60	10%	\$ 528.04	10%	\$ 12.58	0%
2000		\$ 209.64	5%	\$ 480.03	5%	\$ 12.58	2%
1999		\$ 199.66	5%	\$ 457.18	5%	\$ 12.28	7%
1998		\$ 190.15	6%	\$ 435.41	5%	\$ 11.44	4%
1997		\$ 180.10	5%	\$ 413.29	5%	\$ 10.96	0%
1996		\$ 172.09	3%	\$ 394.44	3%	\$ 10.96	5%
1995		\$ 166.60	0%	\$ 381.84	0%	\$ 10.40	0%
1994		\$ 166.56	-3%	\$ 381.76	-3%	\$ 10.40	0%
1993		\$ 172.07	3%	\$ 394.38	3%	\$ 10.40	-8%
1992		\$ 166.57	104%	\$ 381.78	104%	\$ 11.30	3%
1991		\$ 81.68	5%	\$ 186.92	5%	\$ 10.96	0%
1990		\$ 77.86		\$ 178.19		\$ 10.96	

City of Ithaca  
Tax Rate/Assessment Rate History  
1991-2014

% Increase In Tax Rate	Year	Tax Rate	Taxable Assessed Value	Tax Revenue	Tax Levy/ Change	(Decrease)/Increase In Assessed Value	\$ Increase(Decrease) In Taxes Raised	% in Assessment Increase(Decrease)
	1991	7.29000	\$ 895,331,659.00	\$ 6,526,967.79				
5.4870%	1992	7.69000	\$ 881,948,351.00	\$ 6,782,182.82	3.91%	\$ (13,383,308.00)	\$ 255,215.03	-1.49%
3.5371%	1993	7.96200	\$ 880,120,318.00	\$ 7,007,517.97	3.32%	\$ (1,828,033.00)	\$ 225,335.15	-0.21%
0.0000%	1994	7.96200	\$ 873,856,600.00	\$ 6,957,646.25	-0.71%	\$ (6,263,718.00)	\$ (49,871.72)	-0.71%
4.6220%	1995	8.33000	\$ 861,951,876.00	\$ 7,180,059.13	3.20%	\$ (11,904,724.00)	\$ 222,412.88	-1.36%
3.9976%	1996	8.66300	\$ 844,214,073.00	\$ 7,313,426.51	1.86%	\$ (17,737,803.00)	\$ 133,367.39	-2.06%
3.2875%	1997	8.94780	\$ 832,844,488.00	\$ 7,452,125.91	1.90%	\$ (11,369,585.00)	\$ 138,699.40	-1.35%
3.0063%	1998	9.21680	\$ 816,382,611.00	\$ 7,524,353.61	0.97%	\$ (16,461,877.00)	\$ 72,227.70	-1.98%
1.0036%	1999	9.30930	\$ 818,942,316.00	\$ 7,623,779.70	1.32%	\$ 2,559,705.00	\$ 99,426.09	0.31%
2.0002%	2000	9.49550	\$ 816,149,545.00	\$ 7,749,748.00	1.65%	\$ (2,792,771.00)	\$ 125,968.30	-0.34%
3.6533%	2001	9.84240	\$ 835,258,185.00	\$ 8,220,945.16	6.08%	\$ 19,108,640.00	\$ 471,197.16	2.34%
4.4996%	2002	10.28527	\$ 840,974,015.00	\$ 8,649,644.81	5.21%	\$ 5,715,830.00	\$ 428,699.65	0.68%
13.6577%	2003	\$ 11.6900	\$ 865,744,842.00	\$ 10,120,557.20	17.01%	\$ 24,770,827.00	\$ 1,470,912.40	2.95%
9.2387%	2004	\$ 12.7700	\$ 918,490,809.00	\$ 11,729,127.63	15.89%	\$ 52,745,967.00	\$ 1,608,570.43	6.09%
3.3673%	2005	\$ 13.2000	\$ 1,023,695,402.00	\$ 13,512,779.31	15.21%	\$ 105,204,593.00	\$ 1,783,651.68	11.45%
0.4545%	2006	\$ 13.2600	\$ 1,140,181,492.00	\$ 15,118,806.58	11.89%	\$ 116,486,090.00	\$ 1,606,027.28	11.38%
2.5641%	2007	\$ 13.6000	\$ 1,182,853,795.00	\$ 16,086,811.61	6.40%	\$ 42,672,303.00	\$ 968,005.03	3.74%
3.8235%	2008	\$ 14.1200	\$ 1,192,983,826.00	\$ 16,844,931.62	4.71%	\$ 10,130,031.00	\$ 758,120.01	0.86%
-13.3853%	2009	\$ 12.2300	\$ 1,429,887,741.00	\$ 17,487,527.07	3.81%	\$ 236,903,915.00	\$ 642,595.45	19.86%
0.6541%	2010	\$ 12.3100	\$ 1,480,922,619.00	\$ 18,230,157.44	4.25%	\$ 51,034,878.00	\$ 742,630.37	3.57%
2.5995%	2011	\$ 12.6300	\$ 1,492,021,006.00	\$ 18,844,225.31	3.37%	\$ 11,098,387.00	\$ 614,067.87	0.75%
2.3753%	2012	\$ 12.9300	\$ 1,512,975,624.00	\$ 19,562,774.82	3.81%	\$ 20,954,618.00	\$ 718,549.51	1.40%
1.1601%	2013	\$ 13.0800	\$ 1,536,536,783.00	\$ 20,097,901.12	2.74%	\$ 23,561,159.00	\$ 535,126.30	1.56%
<b>0.3058%</b>	<b>2014</b>	<b>\$ 13.1200</b>	<b>\$ 1,563,667,095.00</b>	<b>\$ 20,515,312.29</b>	<b>2.08%</b>	<b>\$ 27,130,312.00</b>	<b>\$ 417,411.16</b>	<b>1.77%</b>



City of Ithaca  
 Summary of Water and Sewer Rates  
 1989-2014

Year	Per 100 cu ft		Per 100 cu ft	
	Water Rates	% Change	Sewer Rates	% Change
1989	\$ 0.90		\$ 0.90	
1990	\$ 1.00	11%	\$ 1.16	29%
1991	\$ 1.16	16%	\$ 1.25	8%
1992	\$ 1.21	4%	\$ 1.40	12%
1993	\$ 1.21	0%	\$ 1.40	0%
1994	\$ 1.27	5%	\$ 1.47	5%
1995	\$ 1.40	10%	\$ 1.62	10%
1996	\$ 1.54	10%	\$ 1.70	5%
1997	\$ 1.69	10%	\$ 1.70	0%
1998	\$ 1.83	8%	\$ 1.70	0%
1999	\$ 2.01	10%	\$ 1.70	0%
2000	\$ 2.21	10%	\$ 1.87	10%
2001	\$ 2.32	5%	\$ 1.96	5%
2002	\$ 2.46	6%	\$ 2.16	10%
2003	\$ 2.53	3%	\$ 2.38	10%
2004	\$ 2.53	0%	\$ 2.62	10%
2005	\$ 2.68	6%	\$ 2.80	7%
2006	\$ 2.76	3%	\$ 3.08	10%
2007	\$ 2.82	2%	\$ 3.39	10%
2008	\$ 2.91	3%	\$ 3.73	10%
2009	\$ 3.02	4%	\$ 4.10	10%
2010	\$ 3.32	10%	\$ 4.43	8%
2011	\$ 3.75	13%	\$ 4.87	10%
2012	\$ 4.50	20%	\$ 5.06	4%
2013	\$ 4.73	5%	\$ 5.41	7%
2014	Proposed \$ 5.11	8%	Proposed \$ 5.41	0%
average		7%		8%

City of Ithaca  
Debt Limit Schedule  
December 31, 2013  
All Issued and Authorized 2014 Projects and Expected 2014 debt Payments

For Year Ended	Line No.	Assessed Value Of Taxable Real Estate	State Equalization Rate	Full Value Of Taxable Real Estate
12/31/2009	4	\$1,480,572,619	100.00	\$1,480,572,619
12/31/2010	5	\$1,492,021,006	100.00	\$1,492,021,006
12/31/2011	5	\$1,512,975,624	100.00	\$1,512,975,624
12/31/2012	5	\$1,536,243,783	100.00	\$1,536,243,783
12/31/2013	5	\$1,563,667,095	100.00	\$1,563,667,095
Total of Lines 1 thru 5	6			\$7,585,480,127
Average Full Tax Valuation	7			\$1,517,096,025
Debt Limit 7% of Line 7				<b>\$106,196,722</b>
<b>NET INDEBTEDNESS SUBJECT TO DEBT LIMIT</b>				
<b>INCLUSIONS</b>				
				\$70,185,429
				\$3,959,250
				\$38,146,367
				\$112,291,046
<b>EXCLUSIONS</b>				
			\$0	
			\$0	
			\$1,000,000	
			\$496,208	
			\$810,000	
			\$3,903,975	
			\$24,222,490	
				\$30,432,673
				<b>\$81,858,373</b>
				\$106,196,722
				<b>\$81,858,373</b>
				<b>\$24,338,349</b>
		Percentage of Debt Contracting Power Available		<u>23%</u>
		Percentage of Debt Contracting Power Exhausted		<u>77%</u>



City of Ithaca  
 Constitutional Tax Margin Schedule  
 December 31, 2013

FOR YEAR ENDED	LINE NO.	ASSESSED VALUE OF TAXABLE REAL ESTATE	STATE EQUALIZATION RATE	FULL VALUE OF TAXABLE REAL ESTATE
12/31/2008	1	\$1,429,887,741	100	\$1,429,887,741
12/31/2009	2	\$1,480,922,619	100	\$1,480,922,619
12/31/2010	3	\$1,492,021,006	100	\$1,492,021,006
12/31/2011	4	\$1,512,975,624	100	\$1,512,975,624
12/31/2012	5	\$1,536,246,783	100	\$1,536,246,783
TOTAL OF LINES 1 THRU 5	6			\$7,452,053,773
AVERAGE FULL TAX VALUATION	7			\$1,490,410,755
TAX LIMIT-2% OF LINE 7				\$29,808,215
TAX LEVY - 2013				\$20,097,901
EXCLUSIONS				<b>\$ 6,700,897</b>
Tax Levy Subject To tax Limit				\$13,397,004
CONSTITUTIONAL TAX MARGIN				<b>\$16,411,211</b>
		PERCENTAGE OF TAXING POWER AVAILABLE		55%
		PERCENTAGE OF TAX POWER EXHAUSTED		45%
		80%-90% Exhausted Caution Zone		
		Over 90% Exhausted Danger Zone		

City of Ithaca  
Summary of Retirement Cost  
Projected 2014  
File:nysretirement

New Projection:																												
2014 for pay 2/1/2015																												
<b>Regular Retirement</b>																												
	estimate	\$ 2,720,000	Early Retirement Incentive Payments					803						2014														
														Currently														
Fund	Alloc %	Allocation	2002	2001	2000	1999	1998	Payments		Totals	Use of Reserves		Budgeted	Differences														
A	64.20%	1,746,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,746,240	\$ -	\$ 1,746,240	\$ 1,703,308	\$ 42,932														
F	11.60%	315,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 315,520	\$ 315,520	\$ 315,520	\$ 317,271	\$ (1,751)														
G	17.50%	476,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 476,000	\$ 476,000	\$ 476,000	\$ 476,000	\$ (0)														
J	5.10%	138,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 138,720	\$ 138,720	\$ 138,720	\$ 138,720	\$ -														
CL	1.60%	43,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 43,520	\$ 43,520	\$ 43,520	\$ 43,520	\$ -														
Totals	100.00%	2,720,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,720,000																		
<b>Police and Fire Retirement</b>																												
Fund	Alloc %	Allocation	2002	2001	2000	1999	1998	Payments		Totals																		
A	100.00%	2,950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,950,000	\$ -	\$ 2,950,000	\$ 2,967,259	\$ (17,259)		pol					53%							
Totals	100.00%	2,950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,950,000						fire					47%							
Total All		\$ 5,670,000								\$ 5,670,000	\$ -	\$ 5,670,000	\$ 5,646,078	\$ 23,922							100%							
2013 Invoice estimate																												
		Non-discounted																										
Invoice:		\$ 2,647,381.00	Regular																									
		\$ 3,120,385.00	Police & Fire																									
		\$ 5,767,766.00	Total																									
Budgeted 2013:		\$ 2,916,468.00	Regular																									
		\$ 3,200,552.00	Police & Fire																									
Total Available		\$ 6,117,020.00																										
Net Available		\$ 349,254.00																										
Current booked payable		\$ -	A631-09																									
Total Available		\$ 349,254.00																										
Regular	2014 rates																											
Tier		%																										
1		27.7	decrease 3.8%																									
2		25.3	decrease 3.4%																									
3		20.3	decrease 3.3%																									
4		20.3	decrease 3.3%																									
5		16.6	increase 9.9%																									
6		10.9	decrease 5.2%																									
Police																												
Tier		%																										
2		27.3	decrease 3.9%																									
5 cont		22	decrease 3.1%																									
5		26.1	decrease 3.7%																									
Fire																												
Tier		%																										
1		32.5	decrease 3.6%																									
2		27.3	decrease 3.9%																									
5 cont		22	decrease 3.1%																									
5		26.1	decrease 3.7%																									

City of Ithaca  
 Summary Schedule of Council Mayor Salaries  
 1986-2014  
 File:councilmayorsalaries  
 9/30/13

Salary Schedule:							
			Council			Mayor	
	Year	Per Member	Salary	Increase		Salary	Increase
	1986	\$ 4,500	\$ 45,000			\$ 24,000	
	1987	\$ 4,500	\$ 45,000	0.00%		\$ 24,000	0.00%
	1988	\$ 6,000	\$ 60,000	33.33%		\$ 32,000	33.33%
	1989	\$ 6,000	\$ 60,000	0.00%		\$ 32,000	0.00%
	1990	\$ 6,000	\$ 60,000	0.00%		\$ 32,000	0.00%
	1991	\$ 6,000	\$ 60,000	0.00%		\$ 32,000	0.00%
	1992	\$ 6,000	\$ 60,000	0.00%		\$ 32,000	0.00%
	1993	\$ 6,000	\$ 60,000	0.00%		\$ 32,000	0.00%
	1994	\$ 6,500	\$ 65,000	8.33%		<b>\$ 38,000</b>	<b>18.75%</b>
	1995	\$ 6,500	\$ 65,000	0.00%		\$ 38,000	0.00%
	<b>1996</b>	<b>\$ 7,000</b>	<b>\$ 70,000</b>	<b>7.69%</b>		\$ 38,000	0.00%
	1997	\$ 7,000	\$ 70,000	0.00%		\$ 38,000	0.00%
	1998	\$ 7,000	\$ 70,000	0.00%		\$ 38,000	0.00%
	1999	\$ 7,000	\$ 70,000	0.00%		\$ 38,000	0.00%
	2000	\$ 7,000	\$ 70,000	0.00%		\$ 38,000	0.00%
	2001	\$ 7,000	\$ 70,000	0.00%		\$ 38,000	0.00%
	2002	\$ 7,000	\$ 70,000	0.00%		\$ 38,000	0.00%
	2003	\$ 7,000	\$ 70,000	0.00%		\$ 38,000	0.00%
	2004	\$ 7,000	\$ 70,000	0.00%		\$ 38,000	0.00%
	2005	\$ 7,000	\$ 70,000	0.00%		\$ 38,000	0.00%
	<b>2006</b>	<b>\$ 9,000</b>	<b>\$ 90,000</b>	<b>28.57%</b>		<b>\$ 50,000</b>	<b>31.58%</b>
	<b>2007</b>	<b>\$ 9,315</b>	<b>\$ 93,150</b>	<b>3.50%</b>		<b>\$ 51,750</b>	<b>3.50%</b>
	<b>2008</b>	<b>\$ 9,641</b>	<b>\$ 96,410</b>	<b>3.50%</b>		<b>\$ 53,561</b>	<b>3.50%</b>
	2009	\$ 9,641	\$ 96,410	0.00%		\$ 53,561	0.00%
	2010	\$ 9,641	\$ 96,410	0.00%		\$ 53,561	0.00%
	2011	\$ 9,641	\$ 96,410	0.00%		\$ 53,561	0.00%
	2012	\$ 9,641	\$ 96,410	0.00%		\$ 53,561	0.00%
	2013	\$ 9,641	\$ 96,410	0.00%		\$ 53,561	0.00%
	<b>2014</b>	<b>\$ 9,641</b>	<b>\$ 96,410</b>	<b>0.00%</b>		<b>\$ 53,561</b>	<b>0.00%</b>
		Average annual increase		3.03%			3.24%

City of Ithaca  
2011-2014 Budget Summary Narrative Revenues  
9/30/13

2011-2014 Budget Revenue Summary Narrative															
General Fund:															
Revenues:		Actual	Actual	Actual 2013 Amt	2013	2014									
Account	Title	2011 Amt	2012 Amt	As of 8/31/13	Budgeted	Projected	2014 Budget Notes								
A1002	Collegetown Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	Assessment for the Dryden Road Garage was completed in 2008								
A1081	In Lieu of Tax payments	\$ 472,160	\$ 490,425	\$ 474,368	\$ 465,000	\$ 495,000	Represents payments in lieu of taxes from various sources, Ithaca Housing Auth, Elm-Maple Houses, Cascade Plaza, Island H&F. Reflects actual activity								
A1090	Int and Pen. on taxes	\$ 244,922	\$ 231,747	\$ 118,557	\$ 235,000	\$ 240,000	Late pays of taxes and interest and penalties associated								
A1091	Pen. on Assessments	\$ 2,317	\$ 1,239	\$ 2,445	\$ 2,000	\$ 2,500	Penalty fee for late payment of assessment								
A1101	Sales Tax	\$ 12,414,740	\$ 12,582,768	\$ 7,314,796	\$ 12,940,806	\$ 13,123,000	Increased due to current market conditions new development, trends and actual activity								
A1131	Utilities Gross Rec Tax	\$ 308,135	\$ 266,123	\$ 127,240	\$ 310,000	\$ 300,000	1% charge on utility bills within the city								
A1170	Franchises	\$ 212,108	\$ 200,002	\$ 142,888	\$ 210,000	\$ 201,000	Represents Time Warner agreement and payment, nothing added for telecom revenue								
A1230	Chamberlain Fees	\$ 85,623	\$ 76,094	\$ 51,782	\$ 85,000	\$ 83,000	Represents various chamberlain fees collected								
A1235	Tax Sale Advertising	\$ 3,380	\$ 2,050	\$ 1,545	\$ 3,000	\$ 2,500	Represents fees for tax sales								
A1255	City Clerk Fees	\$ 29,367	\$ 29,770	\$ 19,164	\$ 30,000	\$ 30,000	Represents various collections of clerk fees, marriage fees, other licenses								
A1520	Police Dept Fees	\$ 2,624	\$ 8,410	\$ 4,538	\$ 8,000	\$ 8,000	Represents various IPD fees,								
A1550	Dog Control Fees	\$ -	\$ -	\$ -	\$ 100	\$ 100	Reflects actual activity, finger printing fees								
A1560	Safety Inspection Fees	\$ 149,680	\$ 149,975	\$ 103,685	\$ 210,000	\$ 153,000	Collection of fees for dog control								
A1561	Electrical Inspections	\$ 68,043	\$ 93,082	\$ 84,353	\$ 92,000	\$ 125,000	Housing inspections fees, reflects estimated activity from Building Department								
A1565	Fire Inspection Fees	\$ 37,802	\$ 31,727	\$ 38,571	\$ 54,971	\$ 57,000	Fees for electrical inspections, new activity in 2003, reflects actual activity								
A1710	Public Works Services	\$ 278,259	\$ 151,066	\$ 53,136	\$ 173,000	\$ 85,000	Fees collected for fire inspections, estimated for actual activity, program to be reduced								
A1720	Parking Lot & Garages	\$ 1,225,608	\$ 1,116,450	\$ 691,505	\$ 1,166,500	\$ 1,526,900	Fees for DPW activity, sidewalk program moved to SID and other DPW services								
A1740	Metered Parking	\$ 845,669	\$ 892,630	\$ 573,607	\$ 893,000	\$ 970,000	Fees collected for parking from lots and garages, permits and tickets								
A2001	Parks and Rec Charges	\$ 352,669	\$ 380,137	\$ 371,705	\$ 410,298	\$ 504,555	Green Street Garage reflected, eliminated hour free in 2011, new Director, improved equipment								
A2012	Recreation Concession	\$ 73,040	\$ 72,630	\$ 38,649	\$ 75,000	\$ 94,000	Fees collected from parking meters, increased for actual activity, pay stations meter fee increase								
A2013	Golf Course Concessions	\$ 1,363	\$ 4,000	\$ 58	\$ 1,000	\$ 2,000	increase proposed from \$1 increased meter rate of \$1.50, reallocation in core								
A2014	Golf Course Pro Shop	\$ 5,817	\$ 8,419	\$ 8,785	\$ 8,000	\$ 12,000	Various fees collected for recreation of Youth and adults								
A2015	Stewart Park Carousel	\$ 11,567	\$ 7,089	\$ 8,070	\$ 10,000	\$ 9,000	Fees adjusted by Youth Bureau and reflect actual programs in 2014								
A2025	Beach and Pool Charges	\$ 61,276	\$ 64,487	\$ 51,328	\$ 63,500	\$ 65,000	Fees from the sale of concessions at Cass Park								
A2026	Alex Haley Pool Charges	\$ 5,758	\$ 8,318	\$ 6,661	\$ 6,000	\$ 6,700	includes cass rink and pool activity								
A2050	Golf Course Charges	\$ 109,515	\$ 99,543	\$ 69,389	\$ 104,000	\$ 106,000	Revenue collected from golf course concessions								
A2051	Golf Course Memberships	\$ -	\$ 49,484	\$ 49,571	\$ 68,000	\$ 70,000	Revenue collected from sale of Golf shop items								
A2065	Ice Rink Charges	\$ 192,173	\$ 193,490	\$ 90,084	\$ 193,500	\$ 193,500	Revenue collected from operation of carousel								
A2070	Cont. for Youth	\$ 190,343	\$ 203,340	\$ 145,026	\$ 232,671	\$ 248,425	Fees collected from Cass Pool activity, YB staff recommendation								
A2110	Zoning Fees	\$ 4,600	\$ 3,150	\$ 3,500	\$ 4,200	\$ 4,300	Reflects actual activity in good weather								
A2111	Site Development Fees	\$ 78,876	\$ 114,971	\$ 54,353	\$ 75,000	\$ 102,000	Fees collected from GIAC Pool activity								
A2112	Subdivision & Sign Fees	\$ 1,116	\$ 2,027	\$ 693	\$ 1,300	\$ 1,500	Revenue collected from the golf course, changing allocation								
A2189	Other Home & Comm Services	\$ 666	\$ 111	\$ 21	\$ 200	\$ 100	Fees adjusted by DPW annually, always dependent on the weather								
A2192	Cemetery Services	\$ -	\$ -	\$ -	\$ 500	\$ 500	Revenue collected from Cass Rink activity								
A2220	Civil Service Charges	\$ 56,023	\$ 57,911	\$ 180	\$ 57,000	\$ 63,000	adjusted by Youth Bureau								
							Fees for youth services								
							adjusted per Youth Bureau staff								
							Fees for zoning collected by Building dept								
							adjusted to reflect current activity								
							Fees for site planning, including fees for cornell projects								
							adjusted per planning dept, activity is increasing due to development demand								
							Fees collected for signs and subdivisions								
							Fees for IFD community services								
							Revenues from Trust funds for cemetery activity								
							Fees collected from ICSD for civil service activity city provided, ICSD wants to discontinue								

City of Ithaca  
2011-2014 Budget Summary Narrative Revenues  
9/30/13

2011-2014 Budget Revenue Summary Narrative																
General Fund:																
Revenues:		Actual	Actual	Actual 2013 Amt	2013	2014										
Account	Title	2011 Amt	2012 Amt	As of 8/31/13	Budgeted	Projected	2014 Budget Notes									
A2260	Public Safety Services	\$ 3,687	\$ 616	\$ -	\$ 93,650	\$ 4,000	Billed by fire/police for safety services provided to various agencies, no ICSD for security									
A2261	Transit Program Reim.	\$ -	\$ -	\$ -	\$ -	\$ -	Revenue collected from TCAT for manager of operations position was employed by city the position is now a TCAT employee as of 2007									
A2262	Fire Protection Service	\$ 3,160,746	\$ 3,064,897	\$ 1,588,752	\$ 3,130,000	\$ 3,190,000	Revenue collected from Town of Ithaca for Fire Services adjusted for benefits and new contract amount at 32.85%									
A2300	Public Works Service	\$ 124,183	\$ 124,183	\$ -	\$ 124,182	\$ 124,182	Reimbursement from NYS arterial system for city maintenance on arterials									
A2310	DPW Program Tomp County	\$ 14,107	\$ 14,758	\$ -	\$ 12,000	\$ 14,000	Reimbursement from Tompkins County for city DWI unit									
A2350	Youth Services Oth Govts	\$ 681,064	\$ 622,346	\$ 359,367	\$ 606,145	\$ 649,497	Fees collected for youth services from other governments includes cass facility payment of \$111,000 from Town of Ithaca									
A2375	Intergovernmental Service	\$ -	\$ -	\$ -	\$ -	\$ -	IURA payments for gateway loan repayment, last year 2008, loan refinanced									
A2376	Benefit Reim Other	\$ 4,980	\$ 2,315	\$ 3,740	\$ 2,500	\$ 3,000	Reimbursement of benefits for IPD related services									
A2379	County Celebrations	\$ 9,450	\$ 13,895	\$ 15,375	\$ -	\$ -	For county grant passed thru the city, amend budget when grants approved									
A2401	Interest & Earnings	\$ 31,052	\$ 20,898	\$ 295	\$ 75,000	\$ 75,000	Interest earned on city investments interest rates are expected to remain low and less cash to invest									
A2410	Rental of Property	\$ 214,865	\$ 228,918	\$ 71,142	\$ 250,000	\$ 250,000	Rental of various city facilities, mostly parks related fees adjusted by YB, DPW, IURA rental of garage spaces									
A2415	Golf Carts Rental	\$ 27,901	\$ 56,085	\$ 32,422	\$ 48,500	\$ 50,000	Rental fees for golf carts at golf course, adjusted to reflect actual and historic trends									
A2450	Telephone Commission	\$ -	\$ -	\$ -	\$ -	\$ -	Fees collected from use of payphones									
A2501	Business & Occ Lic.	\$ 275	\$ 377	\$ 120	\$ 700	\$ 500	Fees collected for new business licenses									
A2540	BINGO Licenses & Fees	\$ 19	\$ 51	\$ 64	\$ 50	\$ 50	Fees collected for games of chance									
A2542	Dog Licenses	\$ 16,477	\$ 13,941	\$ 8,729	\$ 16,000	\$ 13,500	Fees collected for dog licenses, enumeration completed, fees increased									
A2545	Bicycle Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	Fees collected for bikes									
A2550	Public Safety Permits	\$ 7,183	\$ 7,768	\$ 6,547	\$ 9,700	\$ 10,000	Permit fees collected for various fire department services									
A2555	Building Permits	\$ 279,976	\$ 890,413	\$ 348,629	\$ 819,283	\$ 700,000	Permit fees collected for new building activity in city, adjusted per building department reflects permits for known Cornell projects and other city projects, colleegetown terrace									
A2560	Street Opening Permits	\$ 5,097	\$ 6,797	\$ 2,300	\$ 5,000	\$ 5,000	Fees collected for opening of street for construction									
A2590	Other Permits	\$ 41,477	\$ 48,490	\$ 27,436	\$ 50,000	\$ 50,000	Fees collected by DPW, Building and Youth departments for various permits									
A2610	Fines	\$ 1,143,641	\$ 1,136,988	\$ 652,300	\$ 1,190,000	\$ 1,170,000	Fees collected from court fines and tickets adjusted to reflect actual collections, eliminated 1st offense waiver in 2010									
A2611	Dog Fines	\$ -	\$ -	\$ -	\$ 1,000	\$ -	Collection of fines for dog activity									
A2655	Minor Sales	\$ 8,000	\$ 11,366	\$ 5,343	\$ 7,000	\$ 9,000	Revenue from various small sales, documents and brochures, various depts									
A2660	Sale of Property	\$ 101,022	\$ 18,817	\$ 37,648	\$ 250,000	\$ 215,000	Collection of fees for property transactions, new annual payment adjusted to historic value, expect to sell some surplus property									
A2665	Sale of Equipment	\$ 18,889	\$ 8,252	\$ 21,584	\$ 18,000	\$ 20,000	Revenue from sales of equipment at DPW auction annually in September									
A2680	Insurance Recoveries	\$ 106,172	\$ 113,868	\$ 147,119	\$ 80,000	\$ 130,000	Revenue collected from various insurance reimbursements, workers comp and other									
A2690	Other Compensation for Loss	\$ 452	\$ 2,001	\$ 612	\$ 1,500	\$ 1,500	Revenue collected from various other sources for reimbursement of loss									
A2701	Refund of Prior Year Expense	\$ 34,517	\$ 74,493	\$ 16,205	\$ 30,000	\$ 33,000	Reimbursements for prior year activity, various sources, reflects actual activity									
A2705	Gifts & Donations	\$ 1,215,090	\$ 1,274,289	\$ 1,259,367	\$ 1,255,176	\$ 1,288,028	Revenue for Cornell/City MOU (adjusted by CPI est. 1.5%) and other smaller donations									
A2706	Cont. Low & Mod Housing	\$ 4,347	\$ 976	\$ -	\$ 2,000	\$ 750	Revenue from interest on IURA Housing Program Bonds, 2014 may be last year									
A2770	Unclassified Revenues	\$ 35,663	\$ 19,376	\$ 2,050	\$ 10,000	\$ 15,000	Revenue from various sources that does not have a state category									
A2801	Transfer from Water Fund	\$ 339,295	\$ 329,116	\$ 156,000	\$ 312,000	\$ 306,000	Revenue from water fund for general fund service, decreased for budget reductions									
A2802	Transfer from Sewer Fund	\$ 389,373	\$ 377,692	\$ 183,000	\$ 366,000	\$ 360,000	Revenue from sewer fund for general fund service, decreased for budget reductions									
A2803	Transfer from Capital Fund	\$ 400,000	\$ 100,000	\$ -	\$ 600,000	\$ 200,000	Revenue from capital fund for DPW labor, benefits, material and equipment charges plus earnings for payment back to general fund for payment of debt service, CHIPS in-house									
A2804	Transfer from Joint Activity	\$ 298,401	\$ 301,430	\$ 142,072	\$ 284,143	\$ 282,294	Revenue from Joint Activity fund for general fund service, 10% overhead amount									
A2808	Transfer from Debt Service	\$ 633,300	\$ 302,354	\$ -	\$ 244,109	\$ 496,208	Revenue from mainly bridge projects funds to pay down on debt service									
A3001	State Aid per Capita	\$ 2,610,398	\$ 2,610,398	\$ -	\$ 2,610,398	\$ 2,610,398	Revenue from NYS for general revenue sharing, reflects anticipated flat state aid									
A3005	State Aid Mortgage Tax	\$ 328,872	\$ 536,932	\$ 171,275	\$ 390,000	\$ 360,000	Revenue from local mortgage tax in the city, housing market has impact on revenue									

City of Ithaca  
2011-2014 Budget Summary Narrative Revenues  
9/30/13

<b>2011-2014 Budget Revenue Summary Narrative</b>															
<b>General Fund:</b>															
<b>Revenues:</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual 2013 Amt</b>	<b>2013</b>	<b>2014</b>									
<b>Account</b>	<b>Title</b>	<b>2011 Amt</b>	<b>2012 Amt</b>	<b>As of 8/31/13</b>	<b>Budgeted</b>	<b>Projected</b>	<b>2014 Budget Notes</b>								
A3021	State Aid Court Facility	\$ 89,912	\$ 94,101	\$ 90,064	\$ 90,000	\$ 85,000	Revenue from NYS for city court activity including annual o&m and debt service payment								
A3060	State Aid Records Management	\$ -	\$ -	\$ -	\$ -	\$ -	Revenue from NYS for records management grants, amended when grant approved								
A3330	State Aid Security Service	\$ -	\$ -	\$ -	\$ -	\$ -	Revenue from NYS for security officer at city court including salary and fringe, 2008 last								
A3389	State Aid Public Safety	\$ 19,440	\$ 9,900	\$ 6,130	\$ 10,000	\$ 10,000	Revenue from NYS for various small public safety payments and other								
A3501	State Aid CHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	2004 last year of o&m CHIPS funds, only capital payment in future								
A3589	State Aid STAR Program	\$ -	\$ -	\$ -	\$ -	\$ -	Revenue from NYS for STAR tax program								
A3801	State Aid Other	\$ -	\$ 21,667	\$ -	\$ -	\$ -	Revenue from NYS for other programs								
A3820	State Aid Youth Programs	\$ 133,871	\$ 157,475	\$ 102,776	\$ 125,335	\$ 129,861	Revenue from NYS for Youth activity, established by Youth Bureau								
A3989	State Aid Home & Comm Serv	\$ 16,090	\$ 71,696	\$ 6,792	\$ -	\$ -	Revenue from NYS for other programs								
A4320	Federal Aid Public Safety	\$ 54,480	\$ 18,051	\$ 54,163	\$ 15,000	\$ 15,000	Revenue from Federal Government for other safety related activity, several smaller grants, drug se								
A4389	Federal Aid Other	\$ 125,123	\$ -	\$ -	\$ -	\$ -	Revenue from Federal Government for drug grant activity, now County activity								
A4820	Federal Aid-Youth Programs	\$ 86,967	\$ 142,198	\$ 41,705	\$ -	\$ -	Revenue from Federal Gov't for other youth grants, college discovery for year 2010								
A4989	Federal Aid Oth Home/Comm	\$ -	\$ -	\$ -	\$ -	\$ -	Revenue from federal govt for IURA/HUD entitlement funds								
<b>Totals</b>		\$ 30,341,093	\$ 30,442,849	\$ 16,261,376	\$ 31,322,917	\$ 31,760,348									
A1001	Real Property Tax	\$ 18,984,427	\$ 19,565,035	\$ 20,094,108	\$ 20,097,901	\$ 20,515,312	Revenue from collection of city property tax								
<b>Totals</b>		\$ 49,325,520	\$ 50,007,884	\$ 36,355,484	\$ 51,420,818	\$ 52,275,660									

City of Ithaca  
 Summary of Revenue  
 2014  
 file:budgetreserves  
 9/30/13

<b>Revenues:</b>	Projected	
	Budget	% of
	2014	Total Revenues
<b>Tax Items</b>		<b>40.65%</b>
Property Tax	\$ 20,515,312	39.24%
Collegetown Assessment	\$ -	0.00%
In Lieu Payments	\$ 495,000	0.95%
Int & Penalty on tax	\$ 240,000	0.46%
<b>Non-Property Tax</b>		<b>26.06%</b>
Sales Tax	\$ 13,123,000	25.10%
Utility Receipts Tax	\$ 300,000	0.57%
Franchises	\$ 201,000	0.38%
<b>Departmental Income</b>		<b>0.22%</b>
Chamberlain Fees	\$ 83,000	0.16%
Clerk Fees	\$ 30,000	0.06%
<b>Public Safety</b>		<b>0.64%</b>
Safety Inspection Fees	\$ 153,000	0.29%
Electrical Inspections	\$ 125,000	0.24%
Fire Code Inspection fees	\$ 57,000	0.11%
<b>Transportation</b>		<b>4.94%</b>
Public Works Services	\$ 85,000	0.16%
Parking Lots and Garages	\$ 1,526,900	2.92%
Parking Meters	\$ 970,000	1.86%
<b>Recreation</b>		<b>2.49%</b>
Parks and Recreation charges	\$ 504,555	0.97%
Recreation Concession	\$ 94,000	0.18%
Golf Course charges/fees	\$ 190,000	0.36%
Pool Charges	\$ 71,700	0.14%
Skating Charges	\$ 193,500	0.37%
Contribution to Youth	\$ 248,425	0.48%
<b>Home and Comm Services</b>		<b>0.20%</b>
Site Development Fees	\$ 102,000	0.20%
<b>Intergovernmental charges</b>		<b>7.70%</b>
Civil Service charges	\$ 63,000	0.12%
Transit Reimbursement	\$ -	0.00%
Town Fire Protection	\$ 3,190,000	6.10%
Public Works Services	\$ 124,182	0.24%
Youth Services	\$ 649,497	1.24%
Services other governments	\$ -	0.00%

City of Ithaca  
 Summary of Revenue  
 2014  
 file:budgetreserves  
 9/30/13

<u>Revenues:</u>	Projected	
	Budget	% of
	2014	Total Revenues
<u>Use of Money</u>		<b>0.72%</b>
Interest	\$ 75,000	0.14%
Rental of Property	\$ 250,000	0.48%
Golf Cart Rental	\$ 50,000	0.10%
<u>Licenses &amp; Permits</u>		<b>1.43%</b>
Building Permits	\$ 700,000	1.34%
Other Permits	\$ 50,000	0.10%
<u>Fines</u>		<b>2.24%</b>
Fines	\$ 1,170,000	2.24%
<u>Sales of Property</u>		<b>0.70%</b>
Sale of Property	\$ 215,000	0.41%
Sale of Equipment	\$ 20,000	0.04%
Insurance Recoveries	\$ 130,000	0.25%
<u>Miscellaneous</u>		<b>2.46%</b>
Gifts and Donations	\$ 1,288,028	2.46%
<u>Interfund</u>		<b>3.15%</b>
Water	\$ 306,000	0.59%
Sewer	\$ 360,000	0.69%
Capital	\$ 200,000	0.38%
Joint Activity	\$ 282,294	0.54%
Debt Service	\$ 496,208	0.95%
<u>State Aid</u>		<b>6.11%</b>
Per Capita	\$ 2,610,398	4.99%
Mortgage Tax	\$ 360,000	0.69%
Court Facilities	\$ 85,000	0.16%
Court Security	\$ -	0.00%
CHIPS	\$ -	0.00%
Youth Programs	\$ 129,861	0.25%
Other	\$ 10,000	0.02%
<u>Federal Aid</u>		<b>0.03%</b>
Public Safety Crime	\$ 15,000	0.03%
Public Safety Drug	\$ -	0.00%
Youth	\$ -	0.00%
Community & Home	\$ -	0.00%
Other	\$ 137,800	0.26%
<b>Totals</b>	<b>\$ 52,275,660</b>	<b>100%</b>



City of Ithaca  
Summary of Assessment Data  
2013

		<u>2014</u>		<u>Commercial/Other</u>	<u>Residential</u>
Taxable Assessment		\$ 1,563,667,095		\$ 901,047,192	\$ 662,619,903
% of Total		100.00%		57.62%	42.38%
		<u>2013</u>		<u>Commercial/Other</u>	<u>Residential</u>
Taxable Assessment		\$ 1,536,243,783		\$ 877,695,025	\$ 658,548,758
% of Total		100.00%		57.13%	42.87%
		<u>2012</u>		<u>Commercial/Other</u>	<u>Residential</u>
Taxable Assessment		\$ 1,512,975,624		\$ 860,709,888	\$ 652,265,736
% of Total		100.00%		56.89%	43.11%
		<u>2011</u>		<u>Commercial/Other</u>	<u>Residential</u>
Taxable Assessment		\$ 1,492,021,006		\$ 838,796,185	\$ 653,224,821
% of Total		100.00%		56.22%	43.78%
		<u>2010</u>		<u>Commercial/Other</u>	<u>Residential</u>
Taxable Assessment		\$ 1,480,572,619		\$ 830,807,643	\$ 649,764,976
% of Total		100.00%		56.11%	43.89%
		<u>2009</u>		<u>Commercial/Other</u>	<u>Residential</u>
Taxable Assessment		\$ 1,429,895,241		\$ 805,625,753	\$ 624,269,488
% of Total		100.00%		56.34%	43.66%
		<u>2008</u>		<u>Commercial/Other</u>	<u>Residential</u>
Taxable Assessment		\$ 1,193,016,926		\$ 684,895,033	\$ 508,121,893
% of Total		100.00%		57.41%	42.59%
		<u>Amount</u>	<u>%</u>		
Change of assessment 2014 to 2013		\$ 27,423,312			
related to new property		20,293,251	<b>74%</b>		
related to market change		\$ 7,130,061	<b>26%</b>		
		<u>Amount</u>	<u>%</u>		
Change of assessment 2013 to 2012		\$ 23,268,159			
related to new property		20,010,617	<b>86%</b>		
related to market change		\$ 3,257,542	<b>14%</b>		
		<u>Amount</u>	<u>%</u>		
Change of assessment 2012 to 2011		\$ 20,954,618			
related to new property		14,668,233	<b>70%</b>		
related to market change		\$ 6,286,385	<b>30%</b>		
		<u>Amount</u>	<u>%</u>		
Change of assessment 2011 to 2010		\$ 11,448,387			
related to new property		8,700,774	76%		
related to market change		\$ 2,747,613	24%		
		<u>Amount</u>	<u>%</u>		
Change of assessment 2010 to 2009		\$ 50,677,378			
related to new property		26,352,237	52%		
related to market change		\$ 24,325,141	48%		
		<u>Amount</u>	<u>%</u>		
Tax Exempt City property 2014		\$ 2,452,302,000			
Cornell University Exempt city property 2014		\$ 2,042,814,500	83%		
If Cornell paying city tax 2014		26,801,726			
Cornell University Contribution to city 2014		\$ 1,270,303	estimated	4.74%	of tax amount
			<u>% increase</u>	<u>Commercial/Other</u>	<u>Residential</u>
Tax revenue generated by assessments increase 2014		\$ 354,864	1.77%		
Tax revenue generated by tax rate increase 2014		\$ 62,547	0.31%		
Total new revenue generated by tax and assessments		\$ 417,411		\$ 240,529	\$ 176,882

City of Ithaca  
Summary of Tax Exempt City Property  
1993-2014

For Tax Year	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Total Assessment	\$ 2,090,806,050	\$ 2,077,585,674	\$ 2,062,730,023	\$ 2,029,556,110	\$ 1,999,874,841	\$ 1,984,310,886	\$ 1,989,375,268
Tax Exempt property	\$ 1,178,692,300	\$ 1,176,655,900	\$ 1,174,021,300	\$ 1,161,903,600	\$ 1,145,667,900	\$ 1,143,918,800	\$ 1,148,960,600
% Exempt Property	56.38%	56.64%	56.92%	57.25%	57.29%	57.65%	57.75%
For Tax Year	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Total Assessment	\$ 1,981,532,116	\$ 2,943,914,169	\$ 3,021,169,667	\$ 3,048,573,224	\$ 3,152,978,926	\$ 3,266,358,041	\$ 3,434,594,221
Tax Exempt property	\$ 1,146,928,700	\$ 2,090,526,500	\$ 2,161,460,500	\$ 2,162,096,700	\$ 2,215,719,400	\$ 2,231,803,500	\$ 2,272,501,100
% Exempt Property	57.88%	71.01%	71.54%	70.92%	70.27%	68.33%	66.17%
For Tax Year	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Total Assessment	\$ 3,525,272,248	\$ 3,577,599,658	\$ 3,773,200,066	\$ 3,903,733,906	\$ 3,912,089,574	\$ 3,945,386,851	\$ 4,031,048,230
Tax Exempt property	\$ 2,319,724,700	\$ 2,360,274,600	\$ 2,313,980,100	\$ 2,393,685,800	\$ 2,390,663,500	\$ 2,384,747,000	\$ 2,451,711,000
% Exempt Property	65.80%	65.97%	61.33%	61.32%	61.11%	60.44%	60.82%
For Tax Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total Assessment	\$ 4,056,318,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Exempt property	\$ 2,452,302,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Exempt Property	60.46%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2014

	Year	G/F Amount	% Change			
<b>Pension Costs</b>						
	2014	\$ 4,670,567	-2.44%	budget		
	2013	\$ 4,787,292	20.08%	budget		
	2012	\$ 3,986,645	16.73%			
	2011	\$ 3,415,301	36.65%			
	2010	\$ 2,499,293	33.87%			
	2009	\$ 1,866,888	-6.05%			
	2008	\$ 1,987,087	-4.38%			
	2007	\$ 2,078,120	9.00%			
	2006	\$ 1,906,473	-4.89%			
	2005	\$ 2,004,578	2.17%			
	2004	\$ 1,962,076	165.25%			
	2003	\$ 739,696	376.45%			
	2002	\$ 155,251	27.06%			
	2001	\$ 122,191				
				% Change from 2001 to 2014		3722.35%
				Average annual % change		286.33%
				\$ Change from 2001 to 2014		\$ 4,548,376
				Average \$ change		\$ 349,875
<b>Health Insurance Costs</b>						
	2014	\$ 8,668,012	10.05%	budget		
	2013	\$ 7,876,140	7.22%	budget		
	2012	\$ 7,345,830	0.47%			
	2011	\$ 7,311,363	18.47%			
	2010	\$ 6,171,576	-2.01%			
	2009	\$ 6,298,399	12.36%			
	2008	\$ 5,605,341	12.30%			
	2007	\$ 4,991,535	10.34%			
	2006	\$ 4,523,811	-9.25%			
	2005	\$ 4,984,784	10.14%			
	2004	\$ 4,526,006	1.38%			
	2003	\$ 4,464,606	19.62%			
	2002	\$ 3,732,214	19.44%			
	2001	\$ 3,124,784				
				% Change from 2001 to 2014		177.40%
				Average annual % change		13.65%
				\$ Change from 2001 to 201		\$ 5,543,228
				Average \$ change		\$ 426,402
<b>Debt Costs</b>						
	2014	\$ 6,467,917	-3.13%	budget		
	2013	\$ 6,676,578	3.79%	budget		
	2012	\$ 6,432,817	0.79%			
	2011	\$ 6,382,236	-5.86%			
	2010	\$ 6,779,779	10.34%	includes lease P&I		
	2009	\$ 6,144,409	2.70%			
	2008	\$ 5,982,697	1.36%			
	2007	\$ 5,902,508	-0.34%			
	2006	\$ 5,922,370	9.75%			
	2005	\$ 5,396,158	9.73%			
	2004	\$ 4,917,764	-0.64%			
	2003	\$ 4,949,335	8.01%			
	2002	\$ 4,582,386	5.44%			
	2001	\$ 4,346,126				
				% Change from 2001 to 2014		48.82%
				Average annual % change		3.76%
				\$ Change from 2001 to 201		\$ 2,121,791
				Average \$ change		\$ 163,215

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2014

	Year	G/F Amount	% Change		
<b>Debt Outstanding</b>					
<b>Includes IURA</b>					
	2014	\$ 108,276,910	-0.79%	estimated	
	2013	\$ 109,141,796	27.84%	Commons/IAWWTF	
	2012	\$ 85,374,371	9.79%		
	2011	\$ 77,759,587	7.38%		
	2010	\$ 72,416,434	-1.62%		
	2009	\$ 73,611,231	0.21%		
	2008	\$ 73,459,136	1.91%		
	2007	\$ 72,083,451	13.40%		
	2006	\$ 63,565,167	3.71%		
	2005	\$ 61,290,008	8.83%		
	2004	\$ 56,315,856	0.51%		
	2003	\$ 56,027,712	12.79%		
	2002	\$ 49,674,512	16.23%		
	2001	\$ 42,737,652			
				% Change from 2001 to 2014	153.35%
				Average annual % change	11.80%
				\$ Change from 2001 to 2014	\$ 65,539,258
				Average \$ change	\$ 5,041,481
<b>Salary Costs</b>					
<b>Not including actual OT</b>					
	2014	\$ 22,338,593	14.44%		
	2013	\$ 19,519,620	-13.33%		
	2012	\$ 22,521,461	2.61%		
	2011	\$ 21,947,741	0.39%		
	2010	\$ 21,862,821	1.80%		
	2009	\$ 21,476,387	4.25%		
	2008	\$ 20,601,025	6.82%		
	2007	\$ 19,285,683	4.98%		
	2006	\$ 18,371,495	5.01%		
	2005	\$ 17,494,258	2.38%		
	2004	\$ 17,088,000	1.79%		
	2003	\$ 16,788,000	-1.70%		
	2002	\$ 17,078,000	2.61%		
	2001	\$ 16,644,320			
				% Change from 2001 to 2014	34.21%
				Average annual % change	2.63%
				\$ Change from 2001 to 2014	\$ 5,694,273
				Average \$ change	\$ 438,021
<b>Workers Comp Insurance</b>					
	2014	\$ 790,658	14.89%	budget	
	2013	\$ 688,194	-5.32%	budget	
	2012	\$ 726,849	24.24%		
	2011	\$ 585,046	44.87%		
	2010	\$ 403,852	-9.03%		
	2009	\$ 443,939	-15.01%		
	2008	\$ 522,357	5.74%		
	2007	\$ 493,980	15.53%		
	2006	\$ 427,582	-35.22%		
	2005	\$ 660,018	27.79%		
	2004	\$ 516,469	32.96%		
	2003	\$ 388,440	-52.62%		
	2002	\$ 819,807	79.26%		
	2001	\$ 457,320			
				% Change from 2001 to 2014	72.89%
				Average annual % change	5.61%
				\$ Change from 2001 to 2014	\$ 333,338
				Average \$ change	\$ 25,641

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2014

	Year	G/F Amount	% Change			
<b>Cayuga Garage FAA</b>						
	2014	\$ 960,000	14.29%			
	2013	\$ 840,000	0.00%			
	2012	\$ 840,000	-3.45%			
	2011	\$ 870,000	-27.07%			
	2010	\$ 1,192,951	-16.17%			
	2009	\$ 1,422,979	-16.30%			
	2008	\$ 1,700,000	-0.99%			
	2007	\$ 1,716,939	51.27%			
	2006	\$ 1,135,000	136.46%			
	2005	\$ 480,000	100.00%			
	2004	\$ -				
	2003	\$ -				
	2002	\$ -				
	2001	\$ -				
				% Change from 2005 to 2014		100.00%
				Average annual % change		10.00%
				\$ Change from 2005 to 2014		\$ 480,000
				Average \$ change		\$ 48,000
<b>Property Tax Revenue all</b>						
	2014	\$ 20,515,312	2.08%			
	2013	\$ 20,097,901	2.72%			
	2012	\$ 19,565,035	3.06%			
	2011	\$ 18,984,427	4.14%			
	2010	\$ 18,230,175	4.25%			
	2009	\$ 17,487,547	3.82%			
	2008	\$ 16,844,011	4.73%			
	2007	\$ 16,082,517	6.37%			
	2006	\$ 15,118,807	11.89%			
	2005	\$ 13,512,779	15.21%			
	2004	\$ 11,729,128	15.89%			
	2003	\$ 10,120,557	17.01%			
	2002	\$ 8,649,645	5.21%			
	2001	\$ 8,220,945				
				% Change from 2001 to 2014		149.55%
				Average annual % change		11.50%
				\$ Change from 2001 to 2014		\$ 12,294,367
				Average \$ change		\$ 945,721
<b>Tax assessments commercial</b>						
				% of assessments		
	2014	\$ 822,521,000	2.44%	52.60%		
	2013	\$ 802,963,495	2.56%	52.26%		
	2012	\$ 782,941,037	3.22%	51.75%		
	2011	\$ 758,534,037	0.47%	50.84%		
	2010	\$ 755,007,137	3.16%	50.99%		
	2009	\$ 731,861,237	18.17%	51.18%		
	2008	\$ 619,331,375	0.82%	51.91%		
	2007	\$ 614,263,930	4.62%	51.92%		
	2006	\$ 587,155,255	10.46%	51.49%		
	2005	\$ 531,541,461	9.18%	51.92%		
	2004	\$ 486,838,600	6.97%	53.00%		
	2003	\$ 455,135,700	2.41%	52.57%		
	2002	\$ 444,416,200				
	2001					
				% Change from 2002 to 2014		85.08%
				Average annual % change		6.54%
				\$ Change from 2002 to 2014		\$ 378,104,800
				Average \$ change		\$ 29,084,985

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2014

	Year	G/F Amount	% Change			
<b><u>Taxable Assessments</u></b>						
	2014	\$ 1,563,667,095	1.77%			
	2013	\$ 1,536,536,783	1.56%			
	2012	\$ 1,512,975,624	1.40%			
	2011	\$ 1,492,021,006	0.77%			
	2010	\$ 1,480,572,619	3.54%			
	2009	\$ 1,429,895,241	19.86%			
	2008	\$ 1,193,016,926	0.83%			
	2007	\$ 1,183,184,996	3.77%			
	2006	\$ 1,140,225,492	11.38%			
	2005	\$ 1,023,695,402	11.45%			
	2004	\$ 918,490,809	6.09%			
	2003	\$ 865,744,842	2.95%			
	2002	\$ 840,974,015	0.68%			
	2001	\$ 835,258,185				
				% Change from 2001 to 2014		87.21%
				Average annual % change		6.71%
				\$ Change from 2001 to 2014		\$ 728,408,910
				Average \$ change		\$ 56,031,455
<b><u>Tax Rate</u></b>						
	2014	\$ 13.12	0.31%			
	2013	\$ 13.08	1.16%			
	2012	\$ 12.93	2.38%			
	2011	\$ 12.63	2.60%			
	2010	\$ 12.31	0.65%			
	2009	\$ 12.23	-13.39%			
	2008	\$ 14.12	3.82%			
	2007	\$ 13.60	2.56%			
	2006	\$ 13.26	0.45%			
	2005	\$ 13.20	3.37%			
	2004	\$ 12.77	9.24%			
	2003	\$ 11.69	13.61%			
	2002	\$ 10.29	4.57%			
	2001	\$ 9.84				
				% Change from 2001 to 2014		33.33%
				Average annual % change		2.56%
				\$ Change from 2001 to 2014		\$ 3.28
				Average \$ change		\$ 0.30
<b><u>Sales Tax revenue</u></b>						
	2014	\$ 13,123,000	1.41%	budget		
	2013	\$ 12,940,806	2.85%	budget		
	2012	\$ 12,582,768	1.35%			
	2011	\$ 12,414,740	4.07%			
	2010	\$ 11,929,543	3.94%			
	2009	\$ 11,476,920	-5.63%			
	2008	\$ 12,162,170	10.08%			
	2007	\$ 11,048,064	8.73%			
	2006	\$ 10,160,861	4.09%			
	2005	\$ 9,761,642	16.09%			
	2004	\$ 8,408,416	5.12%			
	2003	\$ 7,998,704	-0.29%			
	2002	\$ 8,022,014	6.47%			
	2001	\$ 7,534,537				
				% Change from 2001 to 2014		74.17%
				Average annual % change		5.71%
				\$ Change from 2001 to 2014		\$ 5,588,463
				Average \$ change		\$ 429,882

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2014

	Year	G/F Amount	% Change			
<b>Cornell University Contribution</b>						
	2014	\$ 1,270,303	1.50%	budget		
	2013	\$ 1,251,531	2.10%			
	2012	\$ 1,225,789	3.20%			
	2011	\$ 1,187,780	1.60%			
	2010	\$ 1,169,075	-0.40%			
	2009	\$ 1,173,770	3.80%			
	2008	\$ 1,130,800	2.80%			
	2007	\$ 1,100,000	-4.35%			
	2006	\$ 1,150,000	-4.17%			
	2005	\$ 1,200,000	-4.00%			
	2004	\$ 1,250,000	78.57%			
	2003	\$ 700,000	7.69%			
	2002	\$ 650,000	8.33%			
	2001	\$ 600,000				
					% Change from 2001 to 2014	111.72%
					Average annual % change	8.59%
					\$ Change from 2001 to 2014	\$ 670,303
					Average \$ change	\$ 51,562
<b>% Cornell Contribution to G/F Expense</b>						
	2014		2.40%	-0.68%	budget	
	2013		2.42%	-0.85%	budget	
	2012		2.44%	0.31%		
	2011		2.43%	-0.62%		
	2010		2.45%	-2.43%		
	2009		2.51%	1.99%		
	2008		2.46%	-4.33%		
	2007		2.57%	-11.29%		
	2006		2.90%	-8.63%		
	2005		3.17%	-8.69%		
	2004		3.47%	63.88%		
	2003		2.12%	5.32%		
	2002		2.01%	5.78%		
	2001		1.90%			
					% Change from 2001 to 2014	26.30%
					Average annual % change	2.02%
					\$ Change from 2001 to 2014	N/A
					Average \$ change	N/A
<b>General Fund Revenues Other than Property Tax</b>						
	2014	\$ 31,760,348	1.40%	budget		
	2013	\$ 31,322,917	2.89%	budget		
	2012	\$ 30,442,849	0.34%	Actual		
	2011	\$ 30,341,093	3.05%	Actual		
	2010	\$ 29,442,275	1.58%	Actual		
	2009	\$ 28,985,380	-2.66%	Actual		
	2008	\$ 29,776,475	5.75%	Actual		
	2007	\$ 28,156,401	7.50%	Actual		
	2006	\$ 26,192,588	3.98%	Actual		
	2005	\$ 25,190,488	3.27%	Actual		
	2004	\$ 24,392,154	6.25%	Actual		
	2003	\$ 22,956,825	0.04%	Actual		
	2002	\$ 22,947,618	2.91%	Actual		
	2001	\$ 22,299,246				
					% Change from 2001 to 2014	42.43%
					Average annual % change	3.26%
					\$ Change from 2001 to 2014	\$ 9,461,102
					Average \$ change	\$ 727,777

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2014

		<u>Year</u>	<u>G/F Amount</u>	<u>% Change</u>			
<b>General Fund Expenses</b>							
		2014	\$ 52,854,474	2.19%	budget		
		2013	\$ 51,720,450	2.98%	budget		
		2012	\$ 50,224,194	2.88%	Actual		
		2011	\$ 48,817,796	2.23%	Actual		
		2010	\$ 47,752,479	2.08%	Actual		
		2009	\$ 46,777,293	1.77%	Actual		
		2008	\$ 45,961,595	7.45%	Actual		
		2007	\$ 42,774,808	7.83%	Actual		
		2006	\$ 39,669,589	4.88%	Actual		
		2005	\$ 37,823,981	5.13%	Actual		
		2004	\$ 35,977,571	8.96%	Actual		
		2003	\$ 33,018,095	2.25%	Actual		
		2002	\$ 32,290,245	2.41%	Actual		
		2001	\$ 31,530,506				
					% Change from 2001 to 2014		67.63%
					Average annual % change		5.20%
					\$ Change from 2001 to 2014	\$	21,323,968
					Average \$ change	\$	1,640,305



City of Ithaca  
 Summary of State Aid PerCapita Received/Proposed  
 1998-2014

Year	Actual Amount	% increase/ (decrease)	\$ Value	If applied an annual 3% increase
1988	\$ 2,425,339			
1989	\$ 2,425,338	0.00%	\$ (1)	2,498,099
1990	\$ 2,263,783	-6.66%	\$ (161,555)	2,573,042
1991	\$ 1,481,149	-34.57%	\$ (782,634)	2,650,233
1992	\$ 1,339,404	-9.57%	\$ (141,745)	2,729,740
1993	\$ 1,353,320	1.04%	\$ 13,916	2,811,633
1994	\$ 1,456,172	7.60%	\$ 102,852	2,895,982
1995	\$ 1,456,172	0.00%	\$ -	2,982,861
1996	\$ 2,749,867	88.84%	\$ 1,293,695	3,072,347
1997	\$ 1,513,983	-44.94%	\$(1,235,884)	3,164,517
1998	\$ 1,513,983	0.00%	\$ -	3,259,453
1999	\$ 1,513,983	0.00%	\$ -	3,357,236
2000	\$ 1,589,682	5.00%	\$ 75,699	3,457,953
2001	\$ 1,677,182	5.50%	\$ 87,500	3,561,692
2002	\$ 1,589,682	-5.22%	\$ (87,500)	3,668,543
2003	\$ 1,589,682	0.00%	\$ -	3,778,599
2004	\$ 1,589,682	0.00%	\$ -	3,891,957
2005	\$ 1,905,116	19.84%	\$ 315,434	4,008,716
2006	\$ 2,364,464	24.11%	\$ 459,348	4,128,977
2007	\$ 2,589,088	9.50%	\$ 224,624	4,252,847
2008	\$ 2,871,436	10.91%	\$ 282,348	4,380,432
2009	\$ 2,835,051	-1.27%	\$ (36,385)	4,511,845
2010	\$ 2,663,671	-6.05%	\$ (171,380)	4,647,200
2011 actual	\$ 2,610,398	-2.00%	\$ (53,273)	4,786,616
2012 actual	\$ 2,610,398	0.00%	\$ -	4,930,215
2013 budgeted	\$ 2,610,398	0.00%	\$ -	5,078,121
2014 budgeted	\$ 2,610,398	0.00%	\$ -	5,230,465
Overall increase of state aid from 1989-2014			\$ 185,059	

City of Ithaca  
 Summary of Cornell University MOU Contribution  
 1995-2014

Year	Contribution	Allocation		Municipal		Total	% increase
		Fire	Other	Economic			
2014	1,270,303	\$ 762,182	\$ 508,121	\$ -	\$ 1,270,303	1.50%	
2013	1,251,531	\$ 750,918	\$ 500,612	\$ -	\$ 1,251,531	2.10%	
2012	1,225,789	\$ 735,473	\$ 490,316	\$ -	\$ 1,225,789	3.20%	
2011	1,187,780	\$ 712,668	\$ 475,112	\$ -	\$ 1,187,780	1.60%	
2010	1,169,075	\$ 701,445	\$ 467,630	\$ -	\$ 1,169,075	-0.40%	
2009	1,173,770	\$ 704,262	\$ 469,508	\$ -	\$ 1,173,770	3.80%	
2008	\$ 1,130,800	\$ 678,480	\$ 452,320	\$ -	\$ 1,130,800	2.80%	
2007	\$ 1,100,000	\$ 660,000	\$ 440,000	\$ -	\$ 1,100,000	-4.35%	
2006	\$ 1,150,000	\$ 575,000	\$ 500,000	\$ 75,000	\$ 1,150,000	-4.17%	
2005	\$ 1,200,000	\$ 550,000	\$ 500,000	\$ 150,000	\$ 1,200,000	-4.00%	
2004	\$ 1,250,000	\$ 475,000	\$ 525,000	\$ 250,000	\$ 1,250,000	78.57%	
2003	\$ 700,000	\$ 450,000	\$ 250,000	\$ -	\$ 700,000	7.69%	
2002	\$ 650,000	\$ 425,000	\$ 225,000	\$ -	\$ 650,000	8.33%	
2001	\$ 600,000	\$ 400,000	\$ 200,000	\$ -	\$ 600,000	9.09%	
2000	\$ 550,000	\$ 375,000	\$ 175,000	\$ -	\$ 550,000	22.22%	
1999	\$ 450,000	\$ 325,000	\$ 125,000	\$ -	\$ 450,000	12.50%	
1998	\$ 400,000	\$ 300,000	\$ 100,000	\$ -	\$ 400,000	14.29%	
1997	\$ 350,000	\$ 275,000	\$ 75,000	\$ -	\$ 350,000	16.67%	
1996	\$ 300,000	\$ 250,000	\$ 50,000	\$ -	\$ 300,000	20.00%	
1995	\$ 250,000	\$ 225,000	\$ 25,000	\$ -	\$ 250,000		
1994	\$ -	\$ -	\$ -	\$ -	\$ -		
actual decrease for 2010, CPI was negative							