

City of Ithaca

2013

Mayor's Budget Narrative

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## Financial Goals for the City of Ithaca heading into 2013:

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

- Fund Balance needs to be 10-20% of operating revenues/expenses
- Currently fund balance is 15.3% of expenditures
- Allows for greater flexibility

### **Reduce debt load**

- Reduce reliance on debt (borrowing) for payment
- Pay by cash where possible
- Debt service is 12.8% of budget

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

- Keep tax rate increases to a minimum
- Assessment increases shifted to new construction and commercial
- Proposed 2013 tax rate at \$13.08 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  
2013 Mayor's Budget Summary Narrative Notes  
October 1, 2012

**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 now in place**

**Total 2013 budget is \$62,254,904, allocated \$51,615,865 general fund, \$3,960,870 water fund, \$6,058,768 sewer fund and \$619,401 solid waste fund, compared to 2012 budget of \$61,560,334**

The 2013 tax rate is \$13.08 per \$1,000 assessed value, this represents a 1.16% increase in the tax rate from the 2012 rate of \$12.93, and the dollar increase from the 2012 rate is \$0.15

**The total tax levy increase for 2013 is 2.72%; the 2012 tax levy increase was 3.81%...the property tax cap for 2013 is 2.77%...lowest tax levy increase since 2000**

The taxable assessment value for 2013 is \$1,536,243,783; the 2012 taxable assessment was \$1,512,975,624 a \$23,268,159 increase from 2012, a 1.54% increase

Using the same tax rate from 2012, \$12.93, would bring in additional \$300,857 of tax revenue in 2013

Every one percent change in the city tax rate would generate an additional \$198,636 in revenue

Based on the projected 2013 tax rate a \$180,000 city home will pay \$2,354 in city tax, that equates to a \$27 increase in taxes per year from the 2012 taxes of \$2,327 for the same value property

The property tax revenue would increase from the 2012 amount of \$19,562,775 to the 2013 amount of \$20,094,069, a \$531,294 increase from 2012, a 2.72% increase

Tax-exempt property percentage in the city for 2013 is 60.82% up slightly from 60.44% in 2012

**Sales Tax**

**Sales tax revenue collections are up from 2012, we are heavily reliant on sales tax revenue and the economy remains uncertain**

Sales tax revenue budget increased from 2012 \$12,580,000 to 2013 \$12,944,639 an increase of \$364,639 or 2.9% from 2012 budget, our 2013 budget amount assumes a 2.2% increase over the current projected actual sales tax revenue for 2012

Sales tax inflationary factor used is 2.0%

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 2013 the amount is \$180,000

The economy remains weak and continues to have an uncertain impact on the 2012 and 2013 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 city sidewalk program activity; the program has been slow to be implemented

Parking revenues reflect CPI permit rate adjustments for all city garages per applicable parking agreements; **the budget assumes no hourly parking rate changes**

Parking revenue for daily collections and permits is estimated at \$1,166,500 for 2013...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, no hourly rate changes and a Parking Director position

Parking revenue for meters is estimated at \$893,000 for 2013, review of meter rates will take place, with a possible 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 \$75,000 to reflect increased development activity

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

The \$88,650 increase in the Public safety service relates to the School District contracting with IPD to fund 9 months of a Police Officer for school security

Fire Protection Service represents the Town/City fire service contract; the Town of Ithaca share for 2013 fire service is 32.46%, down from 32.63% in 2012, the new fire contract continues for 2013

Projecting interest rates to remain low in 2013, interest revenue for 2013 is calculated at \$75,000

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

Expecting building permit activity to increase in 2013, estimated at \$815,000, increased amount by \$430,000 from 2012 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 \$1,190,000 for 2013, 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 2013; estimated \$250,000 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 2013 CU payment is 1.5%; the CU contribution for 2013 is estimated at \$1,244,176

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 continued 35% 65% allocation of water and sewer fund activity, 3% to 5% 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; this will result in a slower street and road construction program for 2013

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 \$51,398 increase from the 2012 Budget, the \$2,610,398 amount is the estimated payment for 2013, 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 2013 from the 2012 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 economy does not improve...this is an uncertain revenue source

Mortgage tax revenue is increased 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 \$50,000 for 2013; in 2012 we had a payment related to building improvement work currently occurring at the City Court...this will not occur in 2013

We are not using any HUD Entitlement program revenue funds in 2013; 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 2013, we will change the budget at time of receipt

**Total general fund revenues for 2012 were \$49,685,122, 2013 revenues are budgeted at \$51,365,865, up \$1,680,743, an increase of 3.4%**

**Revenues other than property taxes are budgeted at \$31,271,796 for 2013, up \$1,149,449 from the 2012 budget of \$30,122,347, an increase of 3.8%**

### **General Fund**

#### **Expenditures:**

Current August Consumer Price Index (CPI) is 1.7%, the average CPI index for 2013 to-date is 2.2%, and the last three year (2011, 2010, and 2009) average is 1.45%

#### **Other Service Agencies:**

City local share for other community service agencies is not funded in 2013; we continue to fund other human service agencies through the sales tax agreement in the amount of \$333,734 for 2012

Human Services Coalition funded at \$34,040 for 2013, an (8%) decrease from 2012

TCAD funded at \$15,500 for 2013, a (8%) decrease from 2012

Community Police Board funded at \$2,000, a (75%) decrease from 2012

Dog Control Contract, SPCA funded at \$63,175, a (14.8%) decrease from the 2012 Budget...we expect this amount to decrease again in 2014

Southside Center city contract funded at \$150,335, an (8%), decrease from the 2012 Budget, total funding for Southside is \$218,202 includes DPW building maintenance

City Hall security is funded at \$84,600 for 2013; this represents a (1%) decrease from the 2012 amount of \$85,500; 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 2013

Management employee's salaries have no increase in 2013...a 20% health insurance contribution for management continues and a three tier prescription plan will be implemented in 2013

All departments 2013 funding were based on their (8%) funding requests including salaries, some departments were adjusted up or down from the negative 8% submittal...all unfunded positions are vacant unless noted;

City Department's budget funding for 2013 are noted as follows:

Chamberlain's Office, increases by 1.7%, compensation (comp) study, contractual salary increases, will merge with Controller's Office during 2013

Traffic Violations, increase of 1.4%, mainly comp study, contractual salary increases

Controller's Office, increase of 2.4%, comp study, contractual salary increases, merging with Chamberlain's Office during 2013

Clerks Office, increase of 55%, comp study, contractual salary increases, 1.5 FTE coming from IT Dept, increase for Public information expenses

City Attorney's Office, increase of 6.3%, comp study, contractual salary increases

Human Resources, decrease of (1%), mainly related contractual reduction, includes comp study and contractual increases

Mayor, increase of 2.7%, comp study, contractual salary increases

Legislative, increase of 1%, contract account increases, employee recognition program continues unfunded

Police Department, decrease of (3.2%), unfunded vacant positions for 7 police officers and 1 data entry clerk and a Deputy, School District funding 75% of Officer position for school security, overtime increased, contract account decreases, SWAT budget funded at \$40,000

Fire Department, increase of less than 1%, includes contractual salary increases, layoff of two firefighters, unfunded 1 vacant firefighter, unfunded 1 firefighter starting 4/1/13, unfunded admin assistant, overtime and equipment steady, contract account decreases, no fire prevention bureau

Building Department, increase of 2%, comp study and contractual salary increases layoff receptionist, reclassify office manager to admin coordinator, add housing inspector starting 3/1/13, add fire inspections, merging with Planning Department during 2013, Building Commissioner to Zoning position title to be determined

Youth Bureau, decrease of (6.2%), comp study and contractual salary increases, retirement of Director, paid \$29,999 in 2013 to support transition, unfunded 2 youth program leaders, unfunded youth program leader starting with retirement 8/4/13, reclassify youth program leader to youth program assistant, reduce hours of youth program assistant, unfunded recreation facility maintainer some contract account changes

GIAC, decrease of (1.8%), comp study salary increases, unfunded 1 program assistant, unfunded 1 program assistant, added 5 hours to executive assistant

Planning & Development, increase of 6.1%, comp study salary increases, hours reduced for Deputy Director of Economic Developed from 40 to 35 hours, no city NDC funding, \$30,000 is funded from CDPI surplus, merging with Building Department, funded grant writer/lobbyist contract for \$60,000

IT Department, decrease of (16.2%), IT Director reduction in hours to 32 hours, move 20 hours of executive assistant and manager of electronic communications to clerk's office, other contractual account changes

DPW, decrease of (3.6%), various equipment, salary and contract account reductions

## DPW

Most of the Department of Public Works (DPW) reflects a (3.6%) spending level decrease from 2012 levels, all accounts include comp study and contractual salary increases

City Court and Police Building Maintenance funded in DPW accounts

Building Maintenance two retirements of working supervisors, reclassified positions to building maintenance mechanics, unfunded maintenance worker

Maintenance of Roads, unfunded two light equipment operators

Garage, unfunded one mechanic

Snow Removal, unfunded light equipment operator

CHIPS funding of \$350,000 will be used to offset in-house labor and material costs related to highway construction, will slow road construction progress on city streets

Sidewalks, unfunded light equipment operator

Parks and Forestry, unfunded light equipment operator

Maintained Snow Removal salt material cost at \$110,000

Stewart Park reclassification of working supervisor to maintainer with retirement, add 50% of working supervisor from golf course

Golf course, manager at entry level position, move 50% of working supervisor to stewart park

Engineering promote assistant city engineer to director of engineering

Supt. of Public Works, retirement of supt. of public works, hire for position

Adjusted several gas and oil accounts as a result of changing fuel prices, fuel costs up 12.1%

Utility accounts were adjusted according to activity and trends, utility costs down (7.6%)

Sidewalk program continues in-house work with four-person crew

Bridge crew continues to be fully funded in 2013

Several seasonal and overtime accounts were adjusted downward, will have a negative impact on DPW services provided to community in various areas for 2013

## Other Contracts

TCAT funded at \$829,432, 0%, no increase from 2012, 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 2013 at \$840,000, this reflects a 0%, no increase from 2012...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 2012

Contribution to Ithaca Downtown Partnership (IDP) funded at \$61,000, remains at the 2012 level

## Insurance/Contingency/Settlement/Other payments

### **Unallocated Insurance costs increase**

Undistributed insurance costs funded at \$593,600, reflects a 15%, \$77,600 increase from 2012; it appears insurance costs going up as a result of claim activity and industry trends

Judgment and claims funded at \$40,000 for costs related to annual settlement expenses; this area has seen increased activity over the last three years

Contingency Account is funded at \$400,506 for 2013; represents \$120,000 in unrestricted contingency funds and the following funds in the restricted contingency account; \$44,000 for living wage and benefit increases starting in July 2013; \$45,000 for MUNIS redeployment; \$25,567 sustainable coordinator position and benefits shared with county for ½ year; \$2,000 for Hydrilla funds; \$84,464 Director of Parking with benefits starting 4/1/13, offset by increased revenues of \$70,000; \$82,475 Chief of Staff with benefits starting 6/1/13

Lease payment of principal and interest for Energy Performance Contract is funded at \$220,110



### Layoffs/Staff Reductions/Staff Increases

**Three (3) layoffs in the 2013 budget...**24.5 vacant positions have been unfunded for 2013

We have included two new positions in the 2013 budget; Chief of Staff to start June 1<sup>st</sup> and a Director of Parking to start April 1<sup>st</sup>...we are also sharing a sustainable coordinator position with the county and contracting for a grant writer/lobbyist to help with finding grants and other outside funding sources

The Fire department layoffs will save \$135,600 and the Building Department layoff will save \$23,000...several weekly hour changes

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

Several end of year 2012 retirements of city workers were factored into overall salary costs

The retirement incentive will save the city approximately \$650,000 going forward

### Fringe Benefits:

**Health insurance costs increase and retirement costs continue to soar, retirement costs expected to continue increasing for 2014 and 2015**

Regular retirement reflects full funding of costs, significant increase in overall costs

Regular retirement for the General Fund is funded at \$1,582,960 for 2013, up from \$1,310,000 in 2012, this is a 20.8%, \$272,960 increase from 2011; word of caution, a continued weak economy will translate into higher future rates; when the actual 2013 invoice is received mid-October, we may have to adjust this number up or down

Police and Fire retirement reflects a full funding of costs, funded at \$3,180,000 in 2013, a 9.4%, \$273,000 increase in overall cost from 2012: when the actual 2013 invoice is received mid-October, we may have to adjust this number up or down

The total 2013 regular retirement for all funds is estimated at \$6,110,000, up from \$5,318,949 in 2012, a 14.9%, \$791,051 increase from 2012; when the actual 2013 invoice is received mid-October, we may have to adjust this number up or down; a \$125,197 retirement exclusion is allowed under the property tax cap calculation

FICA/Medicare funding at \$1,677,313 for 2013 includes the salary increases from contractual increases and estimated salary increases for 2013, a 2.9%, \$49,701 decrease in costs

Workers Comp rates are estimated to rise, the cost for 2013 is increasing to \$685,377, a 7.1%, \$45,377 increase from 2012, 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 is increasing

Unemployment Insurance is estimated to increase by \$34,563 to \$100,000 for 2013, the 52.8% increase relates to the 2012 current activity and 2013 trends, including our layoffs

Health Insurance budget costs are increasing by 6.14%, \$454,532, employee contributions factored to help offset the estimated rate hike, G/F funding at \$7,861,228 for 2013, the 2012 claim period has been high; 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 9.0%...overall health insurance costs are estimated to top \$9,500,000 in 2013; we are assuming employee contribution increases by Police and Fire employees for 2013

Dental Insurance decreased by (5.9%), \$6,000 mainly due to activity history

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

Personnel costs account for 67.6% of the General Fund Budget, \$34,898,139

Salary costs are \$19,519,620 and fringe benefits are \$15,378,519

### Debt Service:

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

Debt service payments for 2013 are funded at \$6,676,578, an increase of \$164,920 from \$6,511,658 in 2012, a 2.5% increase; this includes the energy performance contract lease payments of \$220,110

Interest rates remained low in 2012 and we took advantage of the lower rates; we expect rates to remain low during 2013; City maintains Aa2 Bond rating as recalibrated by Moody's; we refinanced three issues in 2012 which will save \$80,000 in 2013 and up to \$709,000 over the life of the refunding

In 2013, we are paying off \$5,594,530 in principal and issuing \$1,636,000, a reduction of \$3,958,530...this assumes no commons reconstruction debt issue

Debt limit issued and authorized at 68% exhausted, limit is \$104,323,916, and the city has \$33,038,725 available for debt

Debt service accounts for 12.9% of 2013 budget as compared to 12.9% of the 2012 budget

Total debt outstanding at 12/31/12 is \$88,731,620 as compared to 12/31/11 of \$81,455,768, an increase of \$7,275,852, 8.9%...of the debt outstanding \$6,227,116 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 2012 were \$50,680,122, 2013 expenses are budgeted at \$51,615,864, up \$935,742 from 2012, a 1.85% increase**

### Fund Balance:

Current Fund Balance, 12/31/11, for the General Fund is \$7,618,631, of which \$3,522,485 is unassigned and \$4,096,146 is assigned, restricted or nonspendable; this represents 14.8% of operations

#### **The 2013 budget appropriates \$250,000 of fund balance to balance the budget**

We appropriated \$995,000 in General Fund balance in 2012 and it remains to be seen if the full amount will be needed for 2012

The \$250,000 appropriated fund balance represents 3.29 % 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 it represents a much smaller portion of fund balance...the higher the fund balance the more future financial flexibility the city will have...if all fund balance appropriation were used in 2012 and 2013, the fund balance would be approximately at 12.3% of operations...we will not be able to continue large appropriations of fund balance for much longer

### Other Funds

#### Water and Sewer Funds:

#### **Rates continue to increase as costs increase; consumption decreases**

The 2013 water rate is recommended at \$4.73 per 100 cubic feet of usage, this reflects a 5% increase from the 2012 rate of \$4.50

The 2013 sewer rate is recommended at \$5.41 per 100 cubic feet of usage, this reflects a 7% increase from the 2012 rate of \$5.06

In both the water and sewer fund we are recommending not to use fund balance to balance the budgets for 2013, 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 12% compared to 24% in 2012

Consumption of water decreased 5.63% and consumption of sewer decreased 8.00%

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 \$201,785, allocated to each fund based on normal percentage allocation...this is a reduction of \$24,890 from 2012 amounts as we refinanced the interest charges for this project

Water expenditures for 2013 are \$3,960,870 a \$73,173 decrease from 2012, 1.81% decrease

Sewer expenditures for 2013 are \$6,058,768 a \$128,201 decrease from 2012, 2.12% increase

Fund allocation continues at the same 2012 level, water at 35%; sewer at 65%

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

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 remain constant in 2013; a yard waste fee continues in 2013**

The 2013 trash tag rates are recommended to remain at \$3.50 per tag (30lbs), no change in the rate

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

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

A general fund transfer of \$52,301 is needed to balance the 2013 budget; this amount is \$27,699 less than the 2012 transfer

The Solid Waste Fund continues to have an insufficient fund balance

The total fund expense for 2013 is \$619,401, a \$39,799 decrease from 2012, a 6.00% 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 2013 we should make some progress on our goal to reduce the debt load**

The total 2013 Capital Expenditure is budgeted at \$3,179,000 as compared to 2012 of \$4,972,500

The 2013 CHIPS capital program is \$350,000, but will be used by in-house city forces instead of an outside contractor...this will continue to slow the street construction down in 2013

Our plan to continue to move equipment acquisitions from capital borrowing to the General Fund will again be slowed in 2013 due to the negative economic situation of the budget...we are not putting much into 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 2013 is \$1,636,000 after funding from other sources is received

The Commons reconstruction project is still not fully determined yet as we are waiting to see if the city will receive any other funding sources for this project

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

City of Ithaca  
 Summary of Revenue Actual/Projections  
 2010-2016  
 10/4/2012 12:26 PM

DESCRIPTION	ACCOUNT NO.	Adopted	2010	Adopted	2011	Adopted	PROJECTED	PROJECTED	PROJECTED	PROJECTED
		2010	BUDGET	2011	ACTUAL	2012	2013	2014	2015	2016
		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	\$ 315,000	\$ 393,548	\$ 360,000	\$ 472,160	\$ 380,000	\$ 465,000	\$ 483,600	\$ 502,944	\$ 523,062
INT. & PEN. ON TAXES	A1090	\$ 170,000	\$ 210,948	\$ 175,000	\$ 244,922	\$ 208,000	\$ 235,000	\$ 242,050	\$ 249,312	\$ 256,791
PENALTIES ON ASSES.	A1091	\$ 150	\$ 4,750	\$ 1,000	\$ 2,317	\$ 1,500	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
<b>PROPERTY TAX ITEMS</b>		<b>\$ 485,150</b>	<b>\$ 609,246</b>	<b>\$ 536,000</b>	<b>\$ 719,399</b>	<b>\$ 589,500</b>	<b>\$ 702,000</b>	<b>\$ 726,650</b>	<b>\$ 753,256</b>	<b>\$ 780,853</b>
SALES & USE TAX	A1101	\$ 11,820,691	\$ 11,929,543	\$ 12,289,000	\$ 12,414,740	\$ 12,580,000	\$ 12,944,639	\$ 13,152,978	\$ 13,367,568	\$ 13,588,595
UTILITIES GROSS REC. TAX	A1131	\$ 343,000	\$ 280,354	\$ 330,000	\$ 308,135	\$ 315,000	\$ 310,000	\$ 316,200	\$ 322,524	\$ 328,974
FRANCHISES	A1170	\$ 205,000	\$ 213,413	\$ 208,000	\$ 212,108	\$ 220,000	\$ 210,000	\$ 212,100	\$ 214,221	\$ 216,363
<b>NON-PROPERTY TAX ITEMS</b>		<b>\$ 548,000</b>	<b>\$ 493,767</b>	<b>\$ 538,000</b>	<b>\$ 520,243</b>	<b>\$ 535,000</b>	<b>\$ 520,000</b>	<b>\$ 528,300</b>	<b>\$ 536,745</b>	<b>\$ 545,338</b>
CITY CHAMBERLAIN FEES	A1230	\$ 67,000	\$ 82,921	\$ 67,000	\$ 85,623	\$ 80,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
TAX SALE ADVERTISING	A1235	\$ 1,500	\$ 1,000	\$ 1,500	\$ 3,380	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
CITY CLERK FEES	A1255	\$ 21,000	\$ 20,098	\$ 22,000	\$ 29,367	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Other General Dept Income	A1289									
POLICE DEPT. FEES	A1520	\$ 5,000	\$ 4,434	\$ 5,000	\$ 2,624	\$ 4,700	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
DOG CONTROL FEES	A1550	\$ 700	\$ 689	\$ 700	\$ -	\$ 700	\$ 100	\$ 100	\$ 100	\$ 100
SAFETY INSPEC. FEES	A1560	\$ 63,000	\$ 110,973	\$ 90,000	\$ 149,680	\$ 163,000	\$ 210,000	\$ 215,250	\$ 220,631	\$ 226,147
Electical Inspections	A1561	\$ 52,000	\$ 39,674	\$ 45,000	\$ 68,043	\$ 68,000	\$ 88,000	\$ 90,200	\$ 92,455	\$ 94,766
FIRE INSPEC. FEES	A1565	\$ 38,000	\$ 45,747	\$ 32,000	\$ 37,802	\$ 17,450	\$ 15,000	\$ 15,600	\$ 16,224	\$ 16,873
PUBLIC WORKS SERVICES	A1710	\$ 175,000	\$ 147,647	\$ 170,000	\$ 278,259	\$ 173,000	\$ 173,000	\$ 175,000	\$ 175,000	\$ 175,000
PARKING LOTS & GARAGES	A1720	\$ 1,310,400	\$ 1,070,181	\$ 1,315,000	\$ 1,225,608	\$ 1,195,000	\$ 1,166,500	\$ 1,178,165	\$ 1,189,947	\$ 1,201,846
Cayuga Garage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
METERED PARKING	A1740	\$ 752,000	\$ 788,031	\$ 760,000	\$ 845,669	\$ 810,000	\$ 893,000	\$ 890,000	\$ 890,000	\$ 900,000
BUS OPERATIONS	A1750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NORTHEAST TRANSIT	A1751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TRANSPORTATION FEES</b>		<b>\$ 2,485,600</b>	<b>\$ 2,311,395</b>	<b>\$ 2,508,200</b>	<b>\$ 2,726,055</b>	<b>\$ 2,543,350</b>	<b>\$ 2,671,600</b>	<b>\$ 2,690,315</b>	<b>\$ 2,710,357</b>	<b>\$ 2,740,732</b>
PARKS & REC. CHARGES	A2001	\$ 366,166	\$ 358,373	\$ 381,541	\$ 352,669	\$ 430,279	\$ 410,298	\$ 414,401	\$ 418,545	\$ 422,730
REC. CONCESSION	A2012	\$ 69,500	\$ 77,299	\$ 72,500	\$ 73,040	\$ 75,000	\$ 75,000	\$ 75,750	\$ 76,508	\$ 77,273
GOLF COURSE CONCESSIONS	A2013	\$ 500	\$ 60	\$ 500	\$ 1,363	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
GOLF COURSE PRO SHOP	A2014	\$ 11,500	\$ 7,979	\$ 11,000	\$ 5,817	\$ 10,000	\$ 8,000	\$ 11,500	\$ 11,500	\$ 11,500
STEWART PARK CAROUSEL	A2015	\$ 11,000	\$ 10,344	\$ 10,500	\$ 11,567	\$ 10,500	\$ 10,000	\$ 9,500	\$ 9,500	\$ 9,500
BEACH & POOL CHARGES	A2025	\$ 55,000	\$ 62,479	\$ 55,000	\$ 61,276	\$ 62,000	\$ 63,500	\$ 64,135	\$ 64,776	\$ 65,424
ALEX HALEY POOL CHARGES	A2026	\$ 5,800	\$ 3,667	\$ 5,000	\$ 5,758	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
GOLF COURSE CHARGES	A2050	\$ 190,000	\$ 166,243	\$ 191,000	\$ 109,515	\$ 185,000	\$ 104,000	\$ 105,040	\$ 106,090	\$ 107,151
Golf Course Memberships	A2051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,000	\$ 68,680	\$ 69,367	\$ 70,060
ICE RINK CHARGES	A2065	\$ 184,000	\$ 197,361	\$ 189,000	\$ 192,173	\$ 195,000	\$ 193,500	\$ 199,305	\$ 205,284	\$ 211,443
CONTRIBUTIONS FOR YOUTH	A2070	\$ 142,827	\$ 146,494	\$ 162,420	\$ 190,343	\$ 200,619	\$ 232,671	\$ 239,651	\$ 246,841	\$ 254,246
<b>RECREATION PROGRAM FEES</b>		<b>\$ 1,036,293</b>	<b>\$ 1,030,299</b>	<b>\$ 1,078,461</b>	<b>\$ 1,003,521</b>	<b>\$ 1,174,398</b>	<b>\$ 1,171,969</b>	<b>\$ 1,194,962</b>	<b>\$ 1,215,411</b>	<b>\$ 1,236,327</b>
ZONING FEES	A2110	\$ 5,000	\$ 3,600	\$ 5,000	\$ 4,600	\$ 4,000	\$ 4,200	\$ 4,326	\$ 4,456	\$ 4,589
SITE DEVEL. FEES	A2111	\$ 20,000	\$ 18,511	\$ 20,000	\$ 78,876	\$ 20,000	\$ 75,000	\$ 40,000	\$ 20,000	\$ 20,000
SUBDIVISION & SIGN FEES	A2112	\$ 1,000	\$ 370	\$ 1,000	\$ 1,116	\$ 700	\$ 1,300	\$ 1,000	\$ 1,000	\$ 1,000
OTHER HOME & COMMUNITY SERVICES	A2189	\$ -	\$ 132	\$ 100	\$ 666	\$ 700	\$ 200	\$ 100	\$ 100	\$ 100
CEMETERY SERVICES	A2192	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,000	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500
<b>HOME &amp; COMMUNITY SERVICE FEES</b>		<b>\$ 27,500</b>	<b>\$ 22,613</b>	<b>\$ 27,600</b>	<b>\$ 85,258</b>	<b>\$ 26,400</b>	<b>\$ 81,200</b>	<b>\$ 46,926</b>	<b>\$ 27,056</b>	<b>\$ 27,189</b>
CIVIL SERVICE CHARGES	A2220	\$ 51,000	\$ 50,355	\$ 52,000	\$ 56,023	\$ 56,000	\$ 57,000	\$ 58,710	\$ 60,471	\$ 62,285
PUBLIC SAFETY SERVICE	A2260	\$ 9,000	\$ 2,717	\$ 6,000	\$ 3,687	\$ 5,000	\$ 93,650	\$ 1,800	\$ 1,800	\$ 1,800
TRANSIT PROGRAM REIMBURSEMENT	A2261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE PROTECTION SERVICE	A2262	\$ 3,106,000	\$ 3,093,137	\$ 3,177,500	\$ 3,160,746	\$ 3,135,000	\$ 3,130,000	\$ 3,208,250	\$ 3,288,456	\$ 3,370,668
PUBLIC WORKS SERVICES	A2300	\$ 129,886	\$ 130,197	\$ 129,886	\$ 124,183	\$ 129,886	\$ 124,182	\$ 124,182	\$ 124,182	\$ 124,182
DWI PROGRAM TO. CO.	A2310	\$ 10,000	\$ 10,614	\$ 12,000	\$ 14,107	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
YOUTH SERVICES Other Governments	A2350	\$ 711,030	\$ 709,304	\$ 691,870	\$ 681,064	\$ 627,000	\$ 606,145	\$ 618,268	\$ 630,633	\$ 643,246
INTERGOVERNMENTAL CHARGES	A2375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFIT REIMBURSEMENT OTHER	A2376	\$ 500	\$ 3,168	\$ 500	\$ 4,980	\$ 2,000	\$ 2,500	\$ 2,563	\$ 2,627	\$ 2,692
COUNTY CONRTIBUTION / CELEBRATIONS	A2379	\$ -	\$ 9,350	\$ -	\$ 9,450	\$ -	\$ -	\$ -	\$ -	\$ -

City of Ithaca  
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		Adopted	Adopted	Adopted	Adopted	Adopted	PROJECTED	PROJECTED	PROJECTED	PROJECTED
		2010	2010	2011	2011	2012	2013	2014	2015	2016
DESCRIPTION	ACCOUNT NO.	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
INTEREST & EARNINGS	A2401	\$ 260,000	\$ 42,677	\$ 200,000	\$ 31,052	\$ 100,000	\$ 75,000	\$ 150,000	\$ 300,000	\$ 300,000
RENTAL OF PROPERTY	A2410	\$ 203,000	\$ 217,222	\$ 231,000	\$ 214,865	\$ 233,310	\$ 246,000	\$ 248,460	\$ 250,945	\$ 253,454
RENT OF EQUIPMENT	A2414	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOLF CART RENTAL	A2415	\$ 45,000	\$ 48,448	\$ 45,000	\$ 27,901	\$ 46,000	\$ 48,500	\$ 48,500	\$ 48,500	\$ 48,500
TELEPHONE COMMISSION	A2450	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>USE OF MONEY &amp; PROPERTY</b>		<b>\$ 4,525,466</b>	<b>\$ 4,317,264</b>	<b>\$ 4,545,756</b>	<b>\$ 4,328,058</b>	<b>\$ 4,346,196</b>	<b>\$ 4,394,977</b>	<b>\$ 4,472,732</b>	<b>\$ 4,719,614</b>	<b>\$ 4,818,827</b>
BUSINESS & OCC. LICENSES	A2501	\$ 800	\$ 610	\$ 800	\$ 275	\$ 800	\$ 700	\$ 700	\$ 700	\$ 700
BINGO LIC. AND FEES	A2540	\$ 200	\$ 113	\$ 200	\$ 19	\$ 200	\$ 50	\$ 50	\$ 50	\$ 50
DOG LICENSES	A2542	\$ 8,000	\$ 5,228	\$ 10,800	\$ 16,477	\$ 16,000	\$ 16,000	\$ 16,000	\$ 17,000	\$ 17,000
BICYCLE LICENSES	A2545	\$ 50	\$ 170	\$ 50	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY PERMITS	A2550	\$ 7,000	\$ 6,978	\$ 7,000	\$ 7,183	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
BUILDING & ALTER. PERMIT	A2555	\$ 250,000	\$ 340,459	\$ 430,000	\$ 279,976	\$ 385,000	\$ 815,000	\$ 700,000	\$ 500,000	\$ 500,000
STREET OPEN PERMITS	A2560	\$ 1,000	\$ 980	\$ 1,000	\$ 5,097	\$ 1,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
OTHER PERMITS	A2590	\$ 20,000	\$ 14,948	\$ 20,000	\$ 41,477	\$ 35,700	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>LICENSES &amp; PERMIT FEES</b>		<b>\$ 287,050</b>	<b>\$ 369,486</b>	<b>\$ 469,850</b>	<b>\$ 350,504</b>	<b>\$ 446,250</b>	<b>\$ 893,750</b>	<b>\$ 778,750</b>	<b>\$ 579,750</b>	<b>\$ 579,750</b>
FINES & FORFEITED BAIL	A2610	\$ 1,076,000	\$ 1,205,477	\$ 1,120,000	\$ 1,143,641	\$ 1,205,000	\$ 1,190,000	\$ 1,201,900	\$ 1,213,919	\$ 1,226,058
DOG FINES	A2611	\$ 800	\$ 12,883	\$ 1,500	\$ -	\$ 10,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<b>FINES &amp; FORFEITURES</b>		<b>\$ 1,076,800</b>	<b>\$ 1,218,360</b>	<b>\$ 1,121,500</b>	<b>\$ 1,143,641</b>	<b>\$ 1,215,000</b>	<b>\$ 1,191,000</b>	<b>\$ 1,202,900</b>	<b>\$ 1,214,919</b>	<b>\$ 1,227,058</b>
MINOR SALES	A2655	\$ 4,000	\$ 2,918	\$ 3,000	\$ 8,000	\$ 4,000	\$ 7,000	\$ 4,000	\$ 4,000	\$ 4,000
SALE OF PROPERTY	A2660	\$ 18,000	\$ 18,572	\$ 18,000	\$ 101,022	\$ 143,000	\$ 250,000	\$ 18,000	\$ 18,000	\$ 18,000
SALE OF EQUIPMENT	A2665	\$ 22,000	\$ 39,138	\$ 20,000	\$ 18,889	\$ 27,000	\$ 18,000	\$ 15,000	\$ 15,000	\$ 15,000
INSURANCE RECOVERIES	A2680	\$ 30,000	\$ 51,954	\$ 32,000	\$ 106,172	\$ 40,000	\$ 80,000	\$ 22,000	\$ 22,000	\$ 22,000
OTHER COMP. FOR LOSS	A2690	\$ 3,000	\$ 577	\$ 3,000	\$ 452	\$ 3,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
<b>SALE OF PROP. &amp; COMP. FOR LOSS</b>		<b>\$ 77,000</b>	<b>\$ 113,159</b>	<b>\$ 76,000</b>	<b>\$ 234,535</b>	<b>\$ 217,000</b>	<b>\$ 356,500</b>	<b>\$ 60,500</b>	<b>\$ 60,500</b>	<b>\$ 60,500</b>
REFUND OF PRIOR YR. EXP.	A2701	\$ 35,000	\$ 240,926	\$ 35,000	\$ 34,517	\$ 25,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000
GIFTS & DONATIONS	A2705	\$ 1,183,770	\$ 1,202,275	\$ 1,201,611	\$ 1,215,090	\$ 1,237,475	\$ 1,255,176	\$ 1,280,280	\$ 1,305,885	\$ 1,332,003
CONT. LOW & MOD. HOUSING	A2706	\$ 6,000	\$ 3,424	\$ 4,000	\$ 4,347	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -
UNCLASSIFIED REVENUES	A2770	\$ 10,000	\$ 6,995	\$ 10,000	\$ 35,663	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>MISCELLANEOUS</b>		<b>\$ 1,234,770</b>	<b>\$ 1,453,620</b>	<b>\$ 1,250,611</b>	<b>\$ 1,289,617</b>	<b>\$ 1,274,475</b>	<b>\$ 1,297,176</b>	<b>\$ 1,310,280</b>	<b>\$ 1,335,885</b>	<b>\$ 1,362,003</b>
TRANS. FROM WATER FUND	A2801	\$ 335,936	\$ 335,936	\$ 339,295	\$ 339,295	\$ 329,116	\$ 312,000	\$ 315,120	\$ 318,271	\$ 321,454
TRANS. FROM SEWER FUND	A2802	\$ 385,518	\$ 385,518	\$ 389,373	\$ 389,373	\$ 377,692	\$ 366,000	\$ 369,660	\$ 373,357	\$ 377,090
TRANS. FROM CAPITAL FUND	A2803	\$ 360,000	\$ 360,000	\$ 400,000	\$ 400,000	\$ 653,000	\$ 600,000	\$ 300,000	\$ 300,000	\$ 300,000
TRANS. FROM JOINT ACTIVITY	A2804	\$ 288,610	\$ 288,610	\$ 298,401	\$ 298,401	\$ 301,430	\$ 284,143	\$ 291,247	\$ 298,528	\$ 305,991
TRANS. FROM SOLID WASTE	A2805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANS. FROM T & A FUND	A2807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANS. FROM DEBT SERVICE	A2808	\$ 636,266	\$ 636,267	\$ 633,300	\$ 633,300	\$ 302,354	\$ 244,109	\$ 150,000	\$ 150,000	\$ 150,000
<b>INTERFUND REVENUES</b>		<b>\$ 2,006,330</b>	<b>\$ 2,006,331</b>	<b>\$ 2,060,370</b>	<b>\$ 2,060,369</b>	<b>\$ 1,963,592</b>	<b>\$ 1,806,252</b>	<b>\$ 1,426,027</b>	<b>\$ 1,440,156</b>	<b>\$ 1,454,535</b>
STATE AID PER CAPITA	A3001	\$ 2,650,000	\$ 2,663,671	\$ 2,559,000	\$ 2,610,398	\$ 2,559,000	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398
STATE AID - MORTGAGE TAX	A3005	\$ 280,000	\$ 332,984	\$ 262,340	\$ 328,872	\$ 350,000	\$ 390,000	\$ 250,000	\$ 250,000	\$ 250,000
STATE AID - COURT FACILITY	A3021	\$ 87,000	\$ 85,345	\$ 90,000	\$ 89,912	\$ 140,000	\$ 90,000	\$ 92,250	\$ 94,556	\$ 96,920
STATE AID - STAR PROGRAM	A3089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - RECORDS MANAGE.	A3060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - SECURITY SERVICE	A3330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - PUBLIC SAFETY	A3389	\$ 5,000	\$ 19,342	\$ 10,000	\$ 19,440	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID YOUTH PROGRAM	A3820	\$ 139,976	\$ 136,532	\$ 134,071	\$ 133,871	\$ 137,186	\$ 125,335	\$ 135,147	\$ 135,147	\$ 135,147
STATE AID - HOME & COM. SER. \ STATE AID	A3989	\$ -	\$ 7,700	\$ -	\$ 16,090	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - CODE ENFORCEMENT	A3995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>STATE AID</b>		<b>\$ 3,161,976</b>	<b>\$ 3,245,574</b>	<b>\$ 3,055,411</b>	<b>\$ 3,198,583</b>	<b>\$ 3,196,186</b>	<b>\$ 3,225,733</b>	<b>\$ 3,097,795</b>	<b>\$ 3,100,101</b>	<b>\$ 3,102,465</b>
FEDERAL AID - PUBLIC SAFETY	A4320	\$ 15,000	\$ 23,714	\$ 15,000	\$ 54,480	\$ 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  
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		Adopted 2010	2010 ACTUAL	Adopted 2011	2011 ACTUAL	Adopted 2012	PROJECTED 2013 BUDGET	PROJECTED 2014 BUDGET	PROJECTED 2015 BUDGET	PROJECTED 2016 BUDGET
DESCRIPTION	ACCOUNT NO.	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FEDERAL AID- PUBLIC SAFETY HEALTH	A4489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID - YOUTH PROG.	A4820	\$ 176,488	\$ 257,904	\$ -	\$ 86,967	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID - TRANSPORTATION	A4589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID- DISASTER ASSISTANCE	A4960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID- Other Home & Comm Services	A4989	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID- Other Home & Comm Services	A4991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FEDERAL AID</b>		<b>\$ 231,488</b>	<b>\$ 321,618</b>	<b>\$ 15,000</b>	<b>\$ 266,570</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
SUB - TOTAL		\$ 29,004,114	\$ 29,442,275	\$ 29,571,759	\$ 30,341,093	\$ 30,122,347	\$ 31,271,796	\$ 30,704,115	\$ 31,076,316	\$ 31,539,173
PROPERTY TAX REVENUE(Tax Levy)		\$ 18,230,157	\$ 18,230,175	\$ 18,844,225	\$ 18,984,427	\$ 19,562,775	\$ 20,094,069	\$ 20,803,389	\$ 21,537,749	\$ 22,188,189
TOTAL REVENUE		\$ 47,234,272	\$ 47,672,450	\$ 48,415,984	\$ 49,325,520	\$ 49,685,122	\$ 51,365,865	\$ 51,507,504	\$ 52,614,065	\$ 53,727,362
% increase(decrease) OVER PREVIOUS YEAR		\$ 0.00718		\$ 0.02502		\$ 0.02621	\$ 0.03383	\$ 0.00276	\$ 0.02148	\$ 0.02116
ASSESSED VALUE AT BUDGET ADOPTION		\$ 1,480,922,619		1,492,021,006		\$1,512,975,624	\$ 1,536,243,783	\$1,559,287,440	\$ 1,582,676,751	\$ 1,598,503,519
Southwest Development % increase										
NET % increase(reduction) from PREVIOUS YEAR		3.57% INCR. ASSES.		.75% INCR. ASSES.		1.76% Incr. Asses	1% INCR. ASSES.	1% INCR. ASSES.	1% INCR. ASSES.	1% INCR. ASSES.
TAX RATE PER \$1000		\$12.31/\$1000		\$12.63/\$1000		\$12.93/\$1000	\$13.08/\$1000	\$13.45/\$1000	\$13.72/\$1000	\$13.99/\$1000
Projected Increase in Tax Rate over 4 yrs of 1.16%, 2, 2, 2		\$ 12.3100		\$ 12.6300		\$ 12.9300	\$ 13.0800	\$ 13.3416	\$ 13.6084	\$ 13.8806

City of Ithaca  
 Summary of Expenses Actual/Projections  
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	ACCOUNT NO.#	Adopted 2010 BUDGET	ACTUAL 2010	Adopted 2011 BUDGET	ACTUAL 2011	Adopted 2012 BUDGET	PROJECTED 2013 BUDGET	PROJECTED 2014 BUDGET	PROJECTED 2015 BUDGET	PROJECTED 2016 BUDGET
LEGISLATIVE	A1010	\$ 115,530	\$ 108,191	\$ 116,750	\$ 112,649	\$ 111,135	\$ 112,142	\$ 114,340	\$ 116,581	\$ 118,866
HUMAN SERVICE AGENCIES	A1011									
OTHER SERVICE AGENCIES	A1012	\$ -	\$ 8,194	\$ -	\$ 5,774	\$ -	\$ -	\$ -	\$ -	\$ -
HUMAN SERVICES COALITION	A1013	\$ 38,740	\$ 38,740	\$ 38,740	\$ 38,740	\$ 37,000	\$ 34,040	\$ 38,740	\$ 38,740	\$ 38,740
TCAD	A1014	\$ 17,776	\$ 17,776	\$ 17,776	\$ 17,776	\$ 16,887	\$ 15,500	\$ 17,776	\$ 17,776	\$ 17,776
Community Police Board	A1015	\$ 9,000	\$ 7,688	\$ 9,000	\$ 8,430	\$ 8,000	\$ 2,000	\$ 2,020	\$ 2,040	\$ 2,061
CITY PROSECUTOR	A1110	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
DRUG COURT	A1111									
DRUG FREE COMMUNITY PROGRAM		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
FINANCE (Controller's Office)	A1315	\$ 353,009	\$ 408,542	\$ 400,204	\$ 392,580	\$ 378,058	\$ 387,102	\$ 394,844	\$ 402,741	\$ 410,796
PURCHASING	A1345	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
CLERK'S OFFICE	A1316	\$ 170,101	\$ 184,256	\$ 179,858	\$ 201,870	\$ 202,985	\$ 314,848	\$ 321,145	\$ 327,568	\$ 334,119
ELECTIONS	A1450	\$ 5,135	\$ 3,635	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
RECORDS MANAGEMENT-Clerk	A1460	\$ 5,000	\$ 2,017	\$ 5,000	\$ 5,395	\$ 4,800	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
RECORDS MANAGEMENT-Planning	A1461									
CHAMBERLAIN'S OFFICE	A1317	\$ 314,291	\$ 308,894	\$ 329,881	\$ 344,472	\$ 347,905	\$ 352,869	\$ 359,926	\$ 367,125	\$ 374,467
TRAFFIC VIOLATIONS	A1130	\$ 162,596	\$ 161,389	\$ 142,988	\$ 143,883	\$ 145,962	\$ 148,053	\$ 151,014	\$ 154,034	\$ 157,115
HUMAN RESOURCES	A1430	\$ 469,925	\$ 456,399	\$ 471,205	\$ 498,683	\$ 447,805	\$ 444,688	\$ 453,582	\$ 462,653	\$ 471,906
INFORMATION SERVICES	A1320	\$ 494,375	\$ 474,023	\$ 497,503	\$ 543,571	\$ 455,784	\$ 381,991	\$ 389,631	\$ 397,423	\$ 405,372
MAYOR'S OFFICE	A1210	\$ 110,117	\$ 106,372	\$ 111,947	\$ 110,064	\$ 110,825	\$ 113,815	\$ 116,091	\$ 118,413	\$ 120,781
CITY ATTORNEY	A1420	\$ 332,056	\$ 501,795	\$ 348,847	\$ 386,449	\$ 347,655	\$ 369,373	\$ 376,760	\$ 384,296	\$ 391,982
CITY HALL BUILDING COSTS COMBINED		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL GOVERNMENT										
UNDISTRIBUTED INSURANCE	A1910	\$ 497,706	\$ 467,417	\$ 495,130	\$ 477,461	\$ 516,000	\$ 593,600	\$ 641,088	\$ 692,375	\$ 747,765
MUNICIPAL ASSOC. DUES	A1920	\$ 4,200	\$ 4,193	\$ 4,200	\$ 4,193	\$ 4,236	\$ 4,367	\$ 4,503	\$ 4,642	\$ 4,786
JUDGEMENT AND CLAIMS	A1930	\$ 18,000	\$ -	\$ 25,000	\$ 2,616	\$ 40,000	\$ 40,000	\$ 15,000	\$ 15,000	\$ 15,000
TAXES ON CITY PROPERTY	A1950	\$ 4,500	\$ 14,138	\$ 4,700	\$ 11,637	\$ 7,500	\$ 8,000	\$ 8,240	\$ 8,487	\$ 8,742
REFUND OF PROP. TAXES	A1964	\$ -	\$ 22,925	\$ -	\$ 8,578	\$ -	\$ -	\$ -	\$ -	\$ -
PROVISION OF UNCOLL. TAXES	A1984	\$ 15,000	\$ 127,760	\$ 15,500	\$ 5,069	\$ 17,000	\$ 17,500	\$ 18,025	\$ 18,566	\$ 19,123
MISCELLANEOUS	A1989	\$ 25,250	\$ 28,759	\$ 26,421	\$ 41,873	\$ 35,000	\$ 40,000	\$ 40,400	\$ 40,804	\$ 41,212
CONTINGENCY	A1990	\$ 185,000	\$ -	\$ 170,000	\$ -	\$ 170,000	\$ 400,506	\$ 170,000	\$ 170,000	\$ 170,000
Payment to County for Dispatchers(one-time)										
PUBLIC WORKS DEPT.										
PUBLIC WORKS ADMIN.:										
ENGINEERING	A1440	\$ 386,635	\$ 475,269	\$ 396,209	\$ 399,005	\$ 398,833	\$ 349,906	\$ 356,904	\$ 364,042	\$ 371,323
PUBLIC WORKS ADMIN	A1490	\$ 154,339	\$ 158,743	\$ 160,003	\$ 166,102	\$ 162,502	\$ 148,409	\$ 151,377	\$ 154,405	\$ 157,493
STREETS ADMIN.	A5010	\$ 269,223	\$ 209,573	\$ 253,403	\$ 284,978	\$ 248,974	\$ 304,520	\$ 310,610	\$ 316,823	\$ 323,159
BLDG. SYSTEMS	A1620	\$ 353,933	\$ 300,311	\$ 398,033	\$ 282,353	\$ 344,348	\$ 316,342	\$ 322,669	\$ 329,122	\$ 335,705
CITY HALL	A1621	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
CITY COURT	A1627	\$ 99,916	\$ 61,345	\$ 85,510	\$ 54,035	\$ 74,856	\$ 69,337	\$ 70,724	\$ 72,138	\$ 73,581
BT-GLASS	A1628	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
TRAFFIC CONTROL:										
TRAFFIC CONTROL	A3311	\$ 131,675	\$ 138,026	\$ 127,064	\$ 133,728	\$ 133,795	\$ 134,685	\$ 137,379	\$ 140,126	\$ 142,929
TRAFFIC SIGNALS	A3312	\$ 208,204	\$ 156,527	\$ 207,821	\$ 152,523	\$ 168,944	\$ 164,030	\$ 167,311	\$ 170,657	\$ 174,070

City of Ithaca  
 Summary of Expenses Actual/Projections  
 2010-2016  
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	ACCOUNT NO.#	Adopted 2010 BUDGET	ACTUAL 2010	Adopted 2011 BUDGET	ACTUAL 2011	Adopted 2012 BUDGET	PROJECTED 2013 BUDGET	PROJECTED 2014 BUDGET	PROJECTED 2015 BUDGET	PROJECTED 2016 BUDGET
TRANSPORTATION MAINT.										
MAINT. OF ROADS	A5111	\$ 957,084	\$ 945,796	\$ 988,450	\$ 991,923	\$ 1,072,308	\$ 968,048	\$ 1,007,409	\$ 1,047,557	\$ 1,088,508
ST. & RD. PATCHING	A5112	\$ 42,283	\$ 178,657	\$ 43,241	\$ 119,437	\$ 56,471	\$ 61,721	\$ 62,955	\$ 64,215	\$ 65,499
SURFACE TREATMENT	A5113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BRIDGE MAINT.	A5120	\$ 106,333	\$ 85,633	\$ 90,610	\$ 93,827	\$ 102,459	\$ 103,867	\$ 105,944	\$ 108,063	\$ 110,224
STREET LIGHTING	A5182	\$ 350,000	\$ 365,690	\$ 365,000	\$ 336,301	\$ 367,000	\$ 360,000	\$ 370,800	\$ 381,924	\$ 393,382
SNOW REMOVAL	A5142	\$ 237,594	\$ 216,884	\$ 222,972	\$ 248,496	\$ 215,529	\$ 181,472	\$ 185,101	\$ 188,803	\$ 192,580
STREET CLEANING	A8170	\$ 157,080	\$ 116,055	\$ 160,728	\$ 163,481	\$ 156,835	\$ 175,960	\$ 179,479	\$ 183,069	\$ 186,730
STORM SEWER MAINT.	A8141	\$ 76,045	\$ 86,144	\$ 82,301	\$ 54,679	\$ 89,142	\$ 111,767	\$ 114,002	\$ 116,282	\$ 118,608
GARAGE	A5132	\$ 437,306	\$ 429,615	\$ 437,592	\$ 500,966	\$ 502,723	\$ 469,954	\$ 479,353	\$ 488,940	\$ 498,719
COMMONS/SIDEWALKS										
SIDEWALKS	A5410	\$ 251,257	\$ 115,271	\$ 226,726	\$ 166,537	\$ 239,079	\$ 221,175	\$ 230,599	\$ 240,210	\$ 250,015
COMMONS MAINT.	A5411	\$ 141,674	\$ 163,798	\$ 146,335	\$ 163,451	\$ 157,429	\$ 162,343	\$ 165,590	\$ 168,902	\$ 172,280
TRANSIT SYSTEM										
BUS OPERATION	A5630	\$ 524,932	\$ 524,427	\$ 524,312	\$ 524,649	\$ 525,412	\$ 524,912	\$ 540,659	\$ 556,879	\$ 573,586
NORTHEAST TRANSIT	A5631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARKING SYSTEMS										
West End Parking Lot	A5650	\$ -	\$ -	\$ -	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ -
LOT D	A5651	\$ 1,500	\$ 1,746	\$ 1,800	\$ 2,228	\$ 1,850	\$ 1,850	\$ 1,887	\$ 1,925	\$ 1,963
SENECA ST. RAMP	A5652	\$ 166,731	\$ 162,298	\$ 165,166	\$ 188,900	\$ 171,479	\$ 179,067	\$ 182,648	\$ 186,301	\$ 190,027
GREEN ST. RAMP	A5653	\$ 158,883	\$ 160,586	\$ 152,021	\$ 165,075	\$ 191,287	\$ 200,832	\$ 204,849	\$ 208,946	\$ 213,125
DRYDEN RD. RAMP	A5654	\$ 179,462	\$ 177,324	\$ 184,758	\$ 227,489	\$ 208,606	\$ 208,938	\$ 213,117	\$ 217,379	\$ 221,727
Cayuga Garage	A5655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fin. Assistance Cayuga Garage	A5655-5435	\$ 1,192,951	\$ 1,192,951	\$ 870,000	\$ 870,000	\$ 840,000	\$ 840,000	\$ 930,000	\$ 950,000	\$ 950,000
PARKS SYSTEMS										
PARKS & FORESTRY	A7111	\$ 509,375	\$ 358,692	\$ 433,231	\$ 480,746	\$ 466,149	\$ 437,760	\$ 446,515	\$ 455,446	\$ 464,554
STEWART PARK	A7112	\$ 97,699	\$ 111,646	\$ 101,640	\$ 112,074	\$ 95,575	\$ 112,079	\$ 114,321	\$ 116,607	\$ 118,939
SIX MILE CREEK	A7113	\$ 9,790	\$ 8,456	\$ 9,900	\$ 7,976	\$ 9,405	\$ 8,864	\$ 9,041	\$ 9,222	\$ 9,407
STEWART PARK CAROUSEL	A7114	\$ 11,450	\$ 9,355	\$ 10,550	\$ 8,987	\$ 10,023	\$ 10,023	\$ 10,223	\$ 10,428	\$ 10,636
BEACH & POOLS	A7181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASS PARK POOL & RINK	A7182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASS PARK FIELDS	A7183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOLF COURSE	A7250	\$ 251,734	\$ 243,392	\$ 251,126	\$ 199,731	\$ 241,791	\$ 207,600	\$ 211,752	\$ 215,987	\$ 220,307
REFUSE & GARBAGE *	A8160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RECYCLING PROGRAM *	A8161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FLOOD & EROSION CONTROL										
FALL CREEK STATION	A8142	\$ 7,000	\$ 18,158	\$ 6,000	\$ 2,797	\$ 5,700	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184
Stormwater	A8597	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
FLOOD CONTROL	A8745	\$ 42,358	\$ 7,550	\$ 43,501	\$ 11,610	\$ 43,673	\$ 44,488	\$ 45,378	\$ 46,285	\$ 47,211
CITY CEMETERY	A8810	\$ 8,800	\$ 4,370	\$ 11,250	\$ 3,761	\$ 10,688	\$ 10,363	\$ 10,570	\$ 10,782	\$ 10,997
TOTAL PUBLIC WORKS										
POLICE DEPT.	A3120	6,959,731	7,094,411	\$ 7,216,583	\$ 7,423,943	\$ 7,105,198	\$ 6,881,034	\$ 7,018,655	\$ 7,159,028	\$ 7,302,208
FIRE DEPT.	A3410	6,455,474	6,461,742	\$ 6,321,830	\$ 6,217,058	\$ 5,945,349	\$ 5,958,236	\$ 6,136,983	\$ 6,321,093	\$ 6,510,725
CONTROL OF DOGS	A3510	\$ 89,487	\$ 89,487	\$ 82,788	\$ 77,597	\$ 74,172	\$ 63,175	\$ 60,375	\$ 62,186	\$ 74,052
BUILDING DEPT.	A3620	\$ 968,966	\$ 955,318	\$ 959,417	\$ 888,701	\$ 922,953	\$ 941,537	\$ 960,368	\$ 979,575	\$ 999,167
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:										



City of Ithaca  
 Summary of Expenses Actual/Projections  
 2010-2016  
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	ACCOUNT NO.#	Adopted 2010 BUDGET	ACTUAL 2010	Adopted 2011 BUDGET	ACTUAL 2011	Adopted 2012 BUDGET	PROJECTED 2013 BUDGET	PROJECTED 2014 BUDGET	PROJECTED 2015 BUDGET	PROJECTED 2016 BUDGET
YOUTH BUREAU	A7310	\$ 2,813,572	\$ 2,813,319	\$ 2,847,398	\$ 3,012,254	\$ 2,999,934	\$ 2,816,128	\$ 2,900,612	\$ 2,987,630	\$ 3,077,259
GIAC	A7311	\$ 1,033,755	\$ 1,048,144	\$ 1,038,093	\$ 1,249,690	\$ 1,184,340	\$ 1,163,531	\$ 1,198,437	\$ 1,234,390	\$ 1,271,422
SOUTHSIDE CENTER-Maint	A7312	\$ 63,287	\$ 78,014	\$ 64,731	\$ 97,283	\$ 66,665	\$ 67,867	\$ 69,224	\$ 70,609	\$ 72,021
SSCC funding	A7312-5435	\$ 163,408	\$ 163,408	\$ 163,408	\$ 163,408	\$ 163,408	\$ 150,335	\$ 153,342	\$ 156,409	\$ 159,537
CELEBRATIONS	A7550	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
PLANNING & DEVELOPMENT	A8020	533,507	500,711	\$ 524,416	\$ 500,362	\$ 498,445	\$ 528,817	\$ 539,393	\$ 550,181	\$ 561,185
COMMONS ADVISORY	A8510	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
LOW & MOD. INCOME HOUSING	A8515	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY COMM.	A8570	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
STATE EMPLOYEES RETIREMENT	A9010	\$ 700,085	\$ 695,559	\$ 1,019,508	\$ 997,060	\$ 1,310,000	\$ 1,582,960	\$ 1,867,893	\$ 2,092,040	\$ 2,343,085
POLICE&FIRE RETIREMENT	A9015	\$ 1,910,841	\$ 1,803,734	\$ 2,332,741	\$ 2,332,741	\$ 2,907,000	\$ 3,180,000	\$ 3,752,400	\$ 4,052,592	\$ 4,376,799
SOCIAL SECURITY/Medicare	A9030	\$ 1,699,254	\$ 1,605,182	\$ 1,704,321	\$ 1,614,754	\$ 1,727,014	\$ 1,677,313	\$ 1,727,632	\$ 1,779,461	\$ 1,832,845
WORKERS COMPENSATION	A9040	\$ 557,877	\$ 403,852	\$ 578,767	\$ 585,046	\$ 640,000	\$ 685,377	\$ 719,646	\$ 755,628	\$ 793,410
UNEMPLOYMENT INSURANCE	A9050	\$ 53,000	\$ 51,115	\$ 55,000	\$ 71,276	\$ 65,437	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000
HEALTH INSURANCE	A9060	\$ 6,100,000	\$ 6,171,576	\$ 6,935,856	\$ 7,311,363	\$ 7,406,696	\$ 7,861,228	\$ 8,490,126	\$ 8,914,633	\$ 9,360,364
DENTAL INSURANCE	A9070	\$ 103,000	\$ 95,959	\$ 104,000	\$ 95,308	\$ 102,000	\$ 96,000	\$ 98,880	\$ 101,846	\$ 104,902
DAY CARE PROGRAM	A9080	\$ 63,000	\$ 51,008	\$ 60,000	\$ 40,302	\$ 53,000	\$ 40,000	\$ 40,400	\$ 40,804	\$ 41,212
SUPP. BENEFIT DISABLED FIRE	A9085	\$ 94,081	\$ 95,382	\$ 95,022	\$ 113,780	\$ 123,151	\$ 138,641	\$ 142,800	\$ 147,084	\$ 151,497
UNDISTRIBUTED BENEFITS ABSENCES	A9088									
EMPLOYEE TUITION	A9089	\$ 13,000	\$ 2,043	\$ 10,000	\$ 20,692	\$ 15,000	\$ 17,000	\$ 17,510	\$ 18,035	\$ 18,576
SERIAL BONDS	A9710	\$ 2,366,436	\$ 2,366,437	\$ 2,645,484	\$ 2,645,484	\$ 3,116,679	\$ 3,177,010	\$ 3,272,320	\$ 3,370,490	\$ 3,471,605
INT. ON SERIAL BONDS	A9711	\$ 1,534,264	\$ 1,534,230	\$ 2,598,509	\$ 2,598,495	\$ 2,082,931	\$ 1,882,974	\$ 1,939,463	\$ 1,997,647	\$ 2,057,577
STATUTORY INSTALL. BONDS	A9720	\$ 510,667	\$ 510,667	\$ 534,129	\$ 534,129	\$ 456,675	\$ 263,350	\$ 158,000	\$ 158,000	\$ 158,000
STATUTORY INSTALL. INT.	A9721	\$ 91,253	\$ 91,252	\$ 69,042	\$ 69,042	\$ 45,820	\$ 26,146	\$ 26,930	\$ 27,738	\$ 28,570
BOND ANTICIPATION NOTES	A9730	\$ 1,249,432	\$ 1,252,217	\$ 240,707	\$ 240,707	\$ 551,581	\$ 1,034,235	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
BOND ANTICIPATION NOTE INT.	A9731	\$ 804,884	\$ 804,868	\$ 74,323	\$ 74,271	\$ 89,864	\$ 72,753	\$ 80,000	\$ 82,400	\$ 84,872
Capital Lease Pricipal	A9785	\$ 170,855	\$ 170,855	\$ 173,895	\$ 173,894	\$ 177,055	\$ 180,345	\$ 183,765	\$ 220,113	\$ 220,113
Capital Lease Interest	A9786	\$ 49,258	\$ 49,253	\$ 46,213	\$ 46,214	\$ 43,053	\$ 39,765	\$ 36,342	\$ -	\$ -
PAYING AGENT FEE	A9795	\$ 1,000	\$ -	\$ 900	\$ -	\$ 300	\$ 100	\$ 100	\$ 100	\$ 100
TRANSFERS TO CAPITAL FUND	A9950				\$ -					
TRANSFER TO WATER FUND	A9902									
TRANSFERS TO CAPITAL RESERVE	A9951									

City of Ithaca  
 Summary of Expenses Actual/Projections  
 2010-2016  
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	ACCOUNT NO.#	Adopted 2010 BUDGET	ACTUAL 2010	Adopted 2011 BUDGET	ACTUAL 2011	Adopted 2012 BUDGET	PROJECTED 2013 BUDGET	PROJECTED 2014 BUDGET	PROJECTED 2015 BUDGET	PROJECTED 2016 BUDGET
TRANSFER TO SEWER FUND	A9903									
TRANSFERS TO SOLID WASTE	A9952	\$ 94,345	\$ 94,345	\$ 82,000	\$ 82,000	\$ 80,000	\$ 52,301	\$ 60,000	\$ 60,000	\$ 60,000
TOTAL EXPENDITURES		\$ 48,184,272	\$ 47,752,479	\$ 49,207,984	\$ 49,817,796	\$ 50,680,122	\$ 51,615,864	\$ 53,990,950	\$ 55,967,564	\$ 58,036,177
TOTAL REVENUES		\$ 47,234,272	\$ 47,672,450	\$ 48,415,984	\$ 49,325,520	\$ 49,685,122	\$ 51,365,865	\$ 51,507,504	\$ 52,614,065	\$ 53,727,362
ACTUAL IMPACT ON FUND BALANCE										
POTENTIAL IMPACT ON FUND BALANCE										
APPROPRIATED FUND BALANCE		\$ (950,000)		\$ (792,000)		\$ (995,000)	\$ (250,000)			
Spending increases Budget/Budget		1.68%		2.12%		2.99%	1.85%	4.60%	3.66%	3.70%
Spending increases Actual/Actual			2.18%							
PROJECTED/Actual Surplus(Deficit)		\$ (0)	\$ (80,029)	\$ (0)	\$ (492,276)	\$ (0)	\$ 0	\$ (2,483,446)	\$ (3,353,499)	\$ (4,308,816)
PROJECTED CUMULATIVE Surplus(Deficit) 2012-2016										\$ (10,145,761)

City of Ithaca  
 Premium Equivalent Health Insurance Rates  
 All rates  
 1990-2013

<b>Health Insurance Rates:</b>							
	Annual 2013	\$ 9,471.43		\$ 21,720.04		\$ 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	
Premium equivalent:	Annual 2008	\$ 5,658.48		\$ 12,977.16		\$ 213.48	
Year		Individual	% increase	Family	% Increase	Dental	% Increase
2013	Estimated	\$ 789.29	9.00%	\$ 1,810.00	9.00%	\$ 20.04	0%
2012	Current rates	\$ 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  
1991-2013

% 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%
<b>1.1601%</b>	<b>2013</b>	<b>\$ 13.0800</b>	<b>\$ 1,536,243,783.00</b>	<b>\$ 20,094,068.68</b>	<b>2.72%</b>	<b>\$ 23,268,159.00</b>	<b>\$ 531,293.86</b>	<b>1.54%</b>

City of Ithaca  
Sales Tax Projections  
Audited Quarters  
2013 Budget  
9/30/12

Adjustments	NYS Audited/Unaudited Quarter		Amount
\$ -	Oct-Dec	2012	\$ -
\$ -	Jul-Sept	2012	\$ -
\$ -	Apr-Jun	2012	\$ 2,516,395
\$ -	Jan-Mar	2012	\$ 2,415,580
\$ -			
	Total from NYS City's 1.5 %		\$ 4,931,975
	Factored to city's 2% share		\$ 6,575,967
	Inflation factor of 2.0 %		131,519
	Less Dispatcher agreement		\$ (180,000)
	New Development at		\$ -
	Total Projection Sales Tax 2013		\$ 6,527,486
\$ 32,075	Oct-Dec	2011	\$ 2,553,651
\$ 22,935	Jul-Sept	2011	\$ 2,497,091
\$ 2,788	Apr-Jun	2011	\$ 2,418,990
\$ 40,293	Jan-Mar	2011	\$ 2,305,531
\$ 98,091			
	Total from NYS City's 1.5 %		\$ 9,775,263
	Factored to city's 2% share		\$ 13,033,684
	Inflation factor of 2.0 %		260,674
	Less Dispatcher agreement		\$ (180,000)
	New Development at		\$ -
	Total Projection Sales Tax 2013		\$ 13,114,358
\$ 39,799	Oct-Dec	2010	\$ 2,407,270
\$ 62,763	Jul-Sept	2010	\$ 2,501,355
\$ 15,304	Apr-Jun	2010	\$ 2,334,986
\$ (89,994)	Jan-Mar	2010	\$ 2,226,170
\$ 27,872			
	Total from NYS City's 1.5 %		\$ 9,469,781
	Factored to city's 2% share		\$ 12,626,375
	Inflation factor of 2.0 %		252,527
	Less Dispatcher agreement		\$ (180,000)
	New Development at		\$ (75,000)
	Total Projection Sales Tax 2012		\$ 12,623,902
\$ (29,797)	Oct-Dec	2009	\$ 2,394,939
\$ 6,886	Jul-Sept	2009	\$ 2,256,283
\$ (58,627)	Apr-Jun	2009	\$ 2,263,112
\$ (5,370)	Jan-Mar	2009	\$ 2,250,445
\$ (86,908)			
	Total from NYS City's 1.5 %		\$ 9,164,779
	Factored to city's 2% share		\$ 12,219,705
	Inflation factor of 2.0 %		244,394
	Less Dispatcher agreement		\$ (180,000)
	New Development at		\$ -
	Total Projection Sales Tax 2011		\$ 12,284,099

City of Ithaca  
Fund Balance/Debt Service Activity G/F  
As of 9/30/12  
File: Budgetreserves

General Fund Year Ending			% of Oper. Expenses	Total Fund Balance	% of Oper. Expenses	Unappropriated Fund Balance	Appropriated F/B Per Budget	Appropriated Fund Balance Used	(negative) Results of Operations
G/F Fund Balance 12/31/1997			17.61%	\$ 4,714,769	7.85%	\$ 2,102,130	\$ 355,978	\$ 104,171	\$ (62,177)
G/F Fund Balance 12/31/1998			19.65%	\$ 5,402,809	9.38%	\$ 2,580,631	\$ 536,623	\$ -	\$ 686,477
G/F Fund Balance 12/31/1999			18.18%	\$ 5,234,990	7.32%	\$ 2,108,722	\$ 503,593	\$ 471,909	\$ (168,985)
G/F Fund Balance 12/31/2000			14.60%	\$ 4,286,718	4.33%	\$ 1,270,059	\$ 704,892	\$ 704,892	\$ (772,995)
G/F Fund Balance 12/31/2001			11.02%	\$ 3,475,268	3.24%	\$ 1,021,640	\$ 698,453	\$ 698,453	\$ (812,379)
G/F Fund Balance 12/31/2002			9.30%	\$ 3,003,475	3.97%	\$ 1,280,556	\$ 441,650	\$ 441,650	\$ (473,485)
G/F Fund Balance 12/31/2003			9.45%	\$ 3,119,162	4.21%	\$ 1,389,199	\$ -	\$ -	\$ 115,688
G/F Fund Balance 12/31/2004			9.05%	\$ 3,255,058	4.06%	\$ 1,460,524	\$ -	\$ -	\$ 141,553
G/F Fund Balance 12/31/2005			10.96%	\$ 4,144,695	5.91%	\$ 2,234,992	\$ -	\$ -	\$ 878,323
G/F Fund Balance 12/31/2006			14.56%	\$ 5,779,065	9.10%	\$ 3,612,723	\$ -	\$ -	\$ 1,635,945
G/F Fund Balance 12/31/2007			16.64%	\$ 7,119,202	10.75%	\$ 4,600,254	\$ -	\$ -	\$ 1,464,109
G/F Fund Balance 12/31/2008			16.93%	\$ 7,782,835	10.62%	\$ 4,878,945	\$ 496,435	\$ -	\$ 721,437
G/F Fund Balance 12/31/2009			16.05%	\$ 7,526,612	8.38%	\$ 3,930,990	\$ 492,045	\$ 306,633	\$ (467,661)
G/F Fund Balance 12/31/2010			15.00%	\$ 7,161,857	7.82%	\$ 3,734,281	\$ 950,000	\$ 71,164	\$ (71,164)
G/F Fund Balance 12/31/2011			15.29%	\$ 7,618,631	7.07%	\$ 3,522,485	\$ 792,000	\$ 492,276	\$ (492,276)
9/30/2012	2012	revs		\$ 37,842,267					
		exp		\$ 35,183,616					
				\$ 2,658,651					
	2011	revs		\$ 49,325,520					
		exp		\$ 49,817,796					
				\$ (492,276)					
	2010	revs		\$ 47,681,315					
		exp		\$ 47,752,479					
				\$ (71,164)					
	2009	revs		\$ 46,432,927					
		exp		\$ 46,900,588					
				\$ (467,661)					
	2008	revs		\$ 46,683,032					
		exp		\$ 45,961,595					
				\$ 721,437					
	2007	revs		\$ 44,238,918					
		exp		\$ 42,774,809					
				\$ 1,464,109					
	2006	revs		\$ 41,325,534					
		exp		\$ 39,689,589					
				\$ 1,635,945					
						G/F Debt Service	Year	% of Expenses	Amount
							2011	12.81%	\$ 6,382,235
							2010	14.20%	\$ 6,779,779
	2005	revs		\$ 38,702,304			2009	13.10%	\$ 6,144,409
		exp		\$ 37,823,981			2008	13.02%	\$ 5,983,439
				\$ 878,323			2007	13.80%	\$ 5,902,508
							2006	15.05%	\$ 5,973,661
	2004	revs		\$ 36,119,124			2005	14.33%	\$ 5,419,621
		exp		\$ 35,977,571			2004	13.69%	\$ 4,925,944
				\$ 141,553			2003	14.99%	\$ 4,949,335
							2002	14.19%	\$ 4,582,386
	2003	revs		\$ 33,133,783			2001	13.78%	\$ 4,346,126
		exp		\$ 33,018,095			2000	13.21%	\$ 3,876,694
				\$ 115,688			1999	12.87%	\$ 3,705,955

City of Ithaca  
 Summary of Water and Sewer Rates  
 1989-2013

		Per 100 cu ft			Per 100 cu ft	
<u>Year</u>		<u>Water Rates</u>	<u>% Change</u>		<u>Sewer Rates</u>	<u>% Change</u>
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	<b>Proposed</b>	<b>\$ 4.73</b>	5%	<b>Proposed</b>	<b>\$ 5.41</b>	7%
average			7%			8%

City of Ithaca  
Fund Balance Activity Water Fund  
As of 9/30/12  
File: Budgetreserves

<b>Water Fund</b>			<b>% of Oper.</b>	<b>Total Fund</b>	<b>% of Oper.</b>	<b>Unappropriated</b>		<b>Appr F/B Per</b>	<b>Fund Balance</b>	<b>Results of</b>
<b>Year Ending</b>			<b>Expenses</b>	<b>Balance</b>	<b>Expenses</b>	<b>Fund Balance</b>		<b>Budget</b>	<b>Used</b>	<b>Operations</b>
Water Fund Balance 12/31/1997			68.10%	\$ 1,386,103	49.75%	\$ 1,012,724		\$ 48,204	\$ -	\$ 347,621
Water Fund Balance 12/31/1998			85.55%	\$ 1,738,324	63.27%	\$ 1,285,689		\$ -	\$ -	\$ 352,221
Water Fund Balance 12/31/1999			94.86%	\$ 2,279,665	73.58%	\$ 1,768,110		\$ -	\$ -	\$ 399,938
Water Fund Balance 12/31/2000			78.23%	\$ 2,206,840	62.46%	\$ 1,762,023		\$ -	\$ -	\$ 45,468
Water Fund Balance 12/31/2001			78.98%	\$ 2,295,348	63.75%	\$ 1,852,714		\$ -	\$ -	\$ 89,077
Water Fund Balance 12/31/2002			87.95%	\$ 2,592,940	68.23%	\$ 2,011,463		\$ -	\$ -	\$ 302,444
Water Fund Balance 12/31/2003			89.68%	\$ 2,675,627	71.11%	\$ 2,121,605		\$ -	\$ -	\$ 82,687
Water Fund Balance 12/31/2004			91.92%	\$ 2,839,575	75.14%	\$ 2,321,207		\$ -	\$ -	\$ 163,948
Water Fund Balance 12/31/2005			90.26%	\$ 2,885,153	61.55%	\$ 1,967,391		\$ 21,184	\$ -	\$ 45,578
Water Fund Balance 12/31/2006			89.90%	\$ 2,754,321	66.28%	\$ 2,030,457		\$ 56,508	\$ 123,721	\$ (123,721)
Water Fund Balance 12/31/2007			93.54%	\$ 2,777,949	65.55%	\$ 1,946,606		\$ 402,015	\$ -	\$ 23,628
Water Fund Balance 12/31/2008			70.40%	\$ 2,365,259	45.09%	\$ 1,514,947		\$ 252,724	\$ 412,689	\$ (412,689)
Water Fund Balance 12/31/2009			53.81%	\$ 1,820,239	29.90%	\$ 1,011,524		\$ 261,460	\$ 559,995	\$ (559,995)
Water Fund Balance 12/31/2010			51.09%	\$ 1,677,778	13.81%	\$ 453,505		\$ 371,270	\$ 137,323	\$ (137,323)
Water Fund Balance 12/31/2011			43.45%	\$ 1,677,778	11.75%	\$ 453,505		\$ 703,007	\$ 283,902	\$ (283,902)
As of 9/30/12	2012	revs		\$ 2,794,724						
		exp		\$ 2,620,276						
				\$ 174,448						
	2011	revs		\$ 3,577,300						
		exp		\$ 3,861,202						
				\$ (283,902)						
	2010	revs		\$ 3,146,389						
		exp		\$ 3,283,712						
				\$ (137,323)						
	2009	revs		\$ 2,822,480						
		exp		\$ 3,382,475						
				\$ (559,995)						
	2008	revs		\$ 2,947,147						
		exp		\$ 3,359,836						
				\$ (412,689)						
	2007	revs		\$ 2,993,324						
		exp		\$ 2,969,696						
				\$ 23,628						
	2006	revs		\$ 2,939,892						
		exp		\$ 3,063,613						
				\$ (123,721)						
	2005	revs		\$ 3,241,985						
		exp		\$ 3,196,407						
				\$ 45,578						
	2004	revs		\$ 3,253,100						
		exp		\$ 3,089,152						
				\$ 163,948						
	2003	revs		\$ 3,066,343						
		exp		\$ 2,983,656						
				\$ 82,687						



City of Ithaca  
Fund balance Activity Sewer Fund  
As of 9/30/12  
File: Budgetreserves

<b>Sewer Fund</b>			<b>% of Oper.</b>	<b>Total Fund</b>	<b>% of Oper.</b>	<b>Unappropriated</b>	<b>Appr F/B Per</b>	<b>Fund Balance</b>	<b>Results of</b>
<b>Year Ending</b>			<b>Expenses</b>	<b>Balance</b>	<b>Expenses</b>	<b>Fund Balance</b>	<b>Budget</b>	<b>Used</b>	<b>Operations</b>
Sewer Fund Balance 12/31/1997			63.96%	\$ 1,740,393	50.87%	\$ 1,384,212	\$ 116,941	\$ -	\$ 173,060
Sewer Fund Balance 12/31/1998			58.38%	\$ 1,708,127	48.09%	\$ 1,407,013	\$ 115,535	\$ 32,266	\$ (32,266)
Sewer Fund Balance 12/31/1999			74.34%	\$ 2,124,954	61.76%	\$ 1,765,349	\$ 70,299	\$ -	\$ 428,827
Sewer Fund Balance 12/31/2000			72.49%	\$ 2,071,297	62.96%	\$ 1,798,964	\$ -	\$ 53,657	\$ (13,218)
Sewer Fund Balance 12/31/2001			72.00%	\$ 2,221,144	60.47%	\$ 1,865,417	\$ -	\$ -	\$ 151,783
Sewer Fund Balance 12/31/2002			89.45%	\$ 2,567,115	73.40%	\$ 2,106,519	\$ 111,089	\$ -	\$ 348,369
Sewer Fund Balance 12/31/2003			83.11%	\$ 2,734,015	45.28%	\$ 1,489,505	\$ 127,919	\$ -	\$ 166,900
Sewer Fund Balance 12/31/2004			60.99%	\$ 2,654,363	32.44%	\$ 1,411,900	\$ 921,220	\$ 79,652	\$ (50,406)
Sewer Fund Balance 12/31/2005			35.42%	\$ 1,671,205	2.76%	\$ 130,022	\$ 964,332	\$ 983,158	\$ (983,158)
Sewer Fund Balance 12/31/2006			24.32%	\$ 1,195,884	9.13%	\$ 448,730	\$ 1,170,201	\$ 485,776	\$ (481,623)
Sewer Fund Balance 12/31/2007			30.31%	\$ 1,408,917	15.07%	\$ 700,548	\$ 438,812	\$ -	\$ 213,033
Sewer Fund Balance 12/31/2008			21.90%	\$ 1,081,300	15.87%	\$ 783,259	\$ 418,642	\$ 272,610	\$ (272,610)
Sewer Fund Balance 12/31/2009			19.91%	\$ 1,021,559	17.51%	\$ 898,549	\$ 135,714	\$ 272,610	\$ (261,337)
Sewer Fund Balance 12/31/2010			22.85%	\$ 1,198,729	15.94%	\$ 836,160	\$ -	\$ -	\$ 176,472
Sewer Fund Balance 12/31/2011			20.26%	\$ 1,198,729	14.13%	\$ 836,160	\$ 231,435	\$ -	\$ (152,392)
As of 9/30/12	2012	revs		\$ 3,800,722					
		exp		\$ 3,942,347					
				\$ (141,625)					
	2011	revs		\$ 5,764,070					
		exp		\$ 5,916,462					
				\$ (152,392)					
	2010	revs		\$ 5,422,970					
		exp		\$ 5,246,498					
				\$ 176,472					
	2009	revs		\$ 4,870,592					
		exp		\$ 5,131,929					
				\$ (261,337)					
	2008	revs		\$ 4,663,716					
		exp		\$ 4,936,326					
				\$ (272,610)					
	2007	revs		\$ 4,861,351					
		exp		\$ 4,648,318					
				\$ 213,033					
	2006	revs		\$ 4,434,789					
		exp		\$ 4,916,412					
				\$ (481,623)					
	2005	revs		\$ 3,734,969					
		exp		\$ 4,718,127					
				\$ (983,158)					
	2004	revs		\$ 4,301,742					
		exp		\$ 4,352,148					
				\$ (50,406)					
	2003	revs		\$ 3,456,666					
		exp		\$ 3,289,766					
				\$ 166,900					

City of Ithaca  
Debt Limit Schedule  
December 31, 2012  
All Issued and Authorized 2013 Projects and Expected 2013 debt Payments

For Year Ended	Line No.	Assessed Value Of Taxable Real Estate	State Equalization Rate	Full Value Of Taxable Real Estate
12/31/2008	3	\$1,429,895,241	100.00	\$1,429,895,241
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
Total of Lines 1 thru 5	6			\$7,451,708,273
Average Full Tax Valuation	7			\$1,490,341,655
Debt Limit 7% of Line 7				<b><u>\$104,323,916</u></b>
<b>NET INDEBTEDNESS SUBJECT TO DEBT LIMIT</b>				
<b>INCLUSIONS</b>				
				\$54,105,840
				\$1,636,000
				\$31,268,531
				<b><u>\$87,010,371</u></b>
<b>EXCLUSIONS</b>				
			\$0	
			\$0	
			\$1,000,000	
			\$244,109	
			\$840,000	
			\$4,474,595	
			\$9,166,476	
				<b><u>\$15,725,180</u></b>
				<b><u>\$71,285,191</u></b>
				\$104,323,916
				<b><u>\$71,285,191</u></b>
				<b><u>\$33,038,725</u></b>
		Percentage of Debt Contracting Power Available		<b><u>32%</u></b>
		Percentage of Debt Contracting Power Exhausted		<b><u>68%</u></b>

City of Ithaca  
 Constitutional Tax Margin Schedule  
 December 31, 2012

FOR YEAR ENDED	LINE NO.	ASSESSED VALUE OF TAXABLE REAL ESTATE	STATE EQUALIZATION RATE	FULL VALUE OF TAXABLE REAL ESTATE
12/31/2007	1	\$1,192,983,826	85	\$1,403,510,384
12/31/2008	2	\$1,429,887,741	100	\$1,429,887,741
12/31/2009	3	\$1,480,922,619	100	\$1,480,922,619
12/31/2010	4	\$1,492,021,006	100	\$1,492,021,006
12/31/2011	5	\$1,512,975,624	100	<u>\$1,512,975,624</u>
TOTAL OF LINES 1 THRU 5	6			\$7,319,317,374
AVERAGE FULL TAX VALUATION	7			\$1,463,863,475
TAX LIMIT-2% OF LINE 7				\$29,277,269
TAX LEVY - 2012				\$19,562,775
EXCLUSIONS				<b>\$ 6,834,589</b>
Tax Levy Subject To tax Limit				<u>\$12,728,186</u>
CONSTITUTIONAL TAX MARGIN				<u>\$16,549,083</u>
		PERCENTAGE OF TAXING POWER AVAILABLE		<u>57%</u>
		PERCENTAGE OF TAX POWER EXHAUSTED		<u>43%</u>
		80%-90% Exhausted Caution Zone		
		Over 90% Exhausted Danger Zone		

City of Ithaca  
 Summary of Retirement Cost  
 Projected 2013  
 File:nysretirement

New Projection:														
2013 for pay 2/1/2014														
<b>Regular Retirement</b>														
estimate		\$ 2,930,000	Early Retirement Incentive Payments					803		Use of	2013			
Fund	Alloc %	Allocation	2002	2001	2000	1999	1998	Payments	Totals	Reserves		Currently	Differences	
A	54.20%	1,588,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,588,060	\$ 8,988	\$ 1,579,072	\$ 1,582,960	\$ (3,888)	
F	13.40%	392,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 392,620	\$ -	\$ 392,620	\$ 392,620	\$ -	
G	24.80%	726,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,640	\$ -	\$ 726,640	\$ 726,640	\$ -	
J	5.10%	149,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,430	\$ -	\$ 149,430	\$ 149,430	\$ -	
CL	2.50%	73,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,250	\$ -	\$ 73,250	\$ 73,250	\$ -	
Totals	100.00%	2,930,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,930,000	\$ -	\$ -	\$ -	\$ -	
<b>Police and Fire Retirement</b>														
Fund	Alloc %	Allocation	2002	2001	2000	1999	1998	Payments	Totals					
A	100.00%	3,180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,180,000	\$ -	\$ 3,180,000	\$ 3,180,000	\$ -	pol 53%
Totals	100.00%	3,180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,180,000	\$ -	\$ -	\$ -	\$ -	fire 47%
Totals														100%
Total All		\$ 6,110,000							\$ 6,110,000	\$ 8,988	\$ 6,101,012	\$ 6,104,900	\$ (3,888)	
2012 Invoice														
		Non-discounted												
Invoice:		\$ 2,576,031.00	Regular											
		\$ 2,668,012.00	Police & Fire											
		\$ 5,244,043.00	Total											
Budgeted 2012:		\$ 2,411,949.00	Regular											
		\$ 2,907,000.00	Police & Fire											
Total Available		\$ 5,318,949.00												
Net Available		\$ 74,906.00												
Current booked payable		\$ 8,988.64	A631-09											
Total Available		\$ 83,894.64												
Regular Tier	2013 rates	%												
1		28.8	increase 13.4%											
2		26.2	increase 12.9%											
3		21	increase 12.9%											
4		21	increase 12.9%											
5		15.1	increase 11.9%											
6		11.5	New Tier											
Police Tier		%												
2		28.4	increase 13.2%											
5		25.1	increase 8.0%											
6		24.1	decrease .04%											
Fire Tier		%												
2		28.4	increase 13.2%											
5		27.1	increase 8.0%											
6		24.1	decrease .04%											

City of Ithaca  
 Summary Schedule of Council Mayor Salaries  
 1986-2013  
 File:councilmayorsalaries  
 9/30/12

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%
	<b>2013</b>	<b>\$ 9,641</b>	<b>\$ 96,410</b>	<b>0.00%</b>		<b>\$ 53,561</b>	<b>0.00%</b>
		Average annual increase		3.15%			3.36%

City of Ithaca  
2010-2013 Budget Summary Narrative Revenues  
9/30/12

2010-2013 Budget Revenue Summary Narrative																	
General Fund:																	
Revenues:		Actual	Actual	Actual 2012 Amt	2012	2013											
Account	Title	2010 Amt	2011 Amt	As of 8/31/12	Budgeted	Projected	2013 Budget Notes										
A1002	Collegetown Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	Assessment for the Dryden Road Garage was completed in 2008										
A1081	In Lieu of Tax payments	\$ 393,548	\$ 472,160	\$ 452,193	\$ 380,000	\$ 465,000	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	\$ 210,948	\$ 244,922	\$ 112,922	\$ 208,000	\$ 235,000	Late pays of taxes and interest and penalties associated										
A1091	Pen. on Assessments	\$ 4,750	\$ 2,317	\$ 1,119	\$ 1,500	\$ 2,000	Penalty fee for late payment of assessment										
A1101	Sales Tax	\$ 11,929,543	\$ 12,414,740	\$ 7,200,665	\$ 12,580,000	\$ 12,944,639	Increased due to current market conditions new development, trends and actual activity										
A1131	Utilities Gross Rec Tax	\$ 280,354	\$ 308,135	\$ 243,983	\$ 315,000	\$ 310,000	1% charge on utility bills within the city										
							Reflects actual activity										
A1170	Franchises	\$ 213,413	\$ 212,108	\$ 152,623	\$ 220,000	\$ 210,000	Represents Time Warner agreement and payment, nothing added for telecom revenue										
							Reflects actual activity										
A1230	Chamberlain Fees	\$ 82,921	\$ 85,623	\$ 47,046	\$ 80,000	\$ 85,000	Represents various chamberlain fees collected										
A1235	Tax Sale Advertising	\$ 1,000	\$ 3,380	\$ 1,920	\$ 1,500	\$ 3,000	Represents fees for tax sales										
A1255	City Clerk Fees	\$ 20,098	\$ 29,367	\$ 25,647	\$ 30,000	\$ 30,000	Represents various collections of clerk fees, marriage fees, other licenses										
A1520	Police Dept Fees	\$ 4,434	\$ 2,624	\$ 6,195	\$ 4,700	\$ 8,000	Represents various IPD fees,										
							Reflects actual activity, finger printing fees										
A1550	Dog Control Fees	\$ 689	\$ -	\$ -	\$ 700	\$ 100	Collection of fees for dog control										
A1560	Safety Inspection Fees	\$ 110,973	\$ 149,680	\$ 106,261	\$ 163,000	\$ 210,000	Housing inspections fees, reflects estimated activity from Building Department, added inspector										
A1561	Electrical Inspections	\$ 39,674	\$ 68,043	\$ 62,739	\$ 68,000	\$ 88,000	Fees for electrical inspections, new activity in 2003, reflects actual activity										
A1565	Fire Inspection Fees	\$ 45,747	\$ 37,802	\$ 21,016	\$ 17,450	\$ 15,000	Fees collected for fire inspections, estimated for actual activity, program to be reduced										
A1710	Public Works Services	\$ 147,647	\$ 278,259	\$ 74,407	\$ 173,000	\$ 173,000	Fees for DPW activity, sidewalk program and other DPW services										
A1720	Parking Lot & Garages	\$ 1,070,181	\$ 1,225,608	\$ 762,164	\$ 1,195,000	\$ 1,166,500	Fees collected for parking from lots and garages, permits and tickets										
							Green Street Garage reflected, eliminated hour free in 2011, new Director										
A1740	Metered Parking	\$ 788,031	\$ 845,669	\$ 574,029	\$ 810,000	\$ 893,000	Fees collected from parking meters, increased for actual activity, pay stations										
							no increase proposed from 2005 increased meter rate of \$1, reallocation in core										
A2001	Parks and Rec Charges	\$ 358,373	\$ 352,669	\$ 314,745	\$ 430,279	\$ 410,298	Various fees collected for recreation of Youth and adults										
							Fees adjusted by Youth Bureau and reflect actual programs in 2012										
A2012	Recreation Concession	\$ 77,299	\$ 73,040	\$ 48,374	\$ 75,000	\$ 75,000	Fees from the sale of concessions at Cass Park										
							includes cass rink and pool activity										
A2013	Golf Course Concessions	\$ 60	\$ 1,363	\$ -	\$ 1,000	\$ 1,000	Revenue collected from golf course concessions										
A2014	Golf Course Pro Shop	\$ 7,979	\$ 5,817	\$ 6,235	\$ 10,000	\$ 8,000	Revenue collected from sale of Golf shop items										
A2015	Stewart Park Carousel	\$ 10,344	\$ 11,567	\$ 6,405	\$ 10,500	\$ 10,000	Revenue collected from operation of carousel										
A2025	Beach and Pool Charges	\$ 62,479	\$ 61,276	\$ 60,484	\$ 62,000	\$ 63,500	Fees collected from Cass Pool activity, YB staff recommendation										
							Reflects actual activity in good weather										
A2026	Alex Haley Pool Charges	\$ 3,667	\$ 5,758	\$ 8,318	\$ 5,000	\$ 6,000	Fees collected from GIAC Pool activity										
A2050	Golf Course Charges	\$ 166,243	\$ 109,515	\$ 90,883	\$ 185,000	\$ 104,000	Revenue collected from the golf course, changing allocation										
A2051	Golf Course Memberships	\$ -	\$ -	\$ 48,063	\$ -	\$ 68,000	Fees adjusted by DPW annually, always dependent on the weather										
A2065	Ice Rink Charges	\$ 197,361	\$ 192,173	\$ 101,274	\$ 195,000	\$ 193,500	Revenue collected from Cass Rink activity										
							adjusted by Youth Bureau										
A2070	Cont. for Youth	\$ 146,494	\$ 190,343	\$ 119,932	\$ 200,619	\$ 232,671	Fees for youth services										
							adjusted per Youth Bureau staff										
A2110	Zoning Fees	\$ 3,600	\$ 4,600	\$ 2,150	\$ 4,000	\$ 4,200	Fees for zoning collected by Building dept										
							adjusted to reflect current activity										
A2111	Site Development Fees	\$ 18,511	\$ 78,876	\$ 78,838	\$ 20,000	\$ 75,000	Fees for site planning, including fees for cornell projects										
							adjusted per planning dept, activity is increasing due to development demand										
A2112	Subdivision & Sign Fees	\$ 370	\$ 1,116	\$ 1,447	\$ 700	\$ 1,300	Fees collected for signs and subdivisions										
A2189	Other Home & Comm Services	\$ 132	\$ 666	\$ 111	\$ 700	\$ 200	Fees for IFD community services										
A2192	Cemetery Services	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	Revenues from Trust funds for cemetery activity										
A2220	Civil Service Charges	\$ 50,355	\$ 56,023	\$ -	\$ 56,000	\$ 57,000	Fees collected from ICSD for civil service activity city provided, ICSD wants to discontinue										

City of Ithaca  
2010-2013 Budget Summary Narrative Revenues  
9/30/12

<b>2010-2013 Budget Revenue Summary Narrative</b>															
<b>General Fund:</b>															
<b>Revenues:</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual 2012 Amt</b>	<b>2012</b>	<b>2013</b>									
<b>Account</b>	<b>Title</b>	<b>2010 Amt</b>	<b>2011 Amt</b>	<b>As of 8/31/12</b>	<b>Budgeted</b>	<b>Projected</b>	<b>2013 Budget Notes</b>								
A2260	Public Safety Services	\$ 2,717	\$ 3,687	\$ 616	\$ 5,000	\$ 93,650	Billed by fire/police for safety services provided to various agencies, added 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	\$ 3,093,137	\$ 3,160,746	\$ 1,577,870	\$ 3,135,000	\$ 3,130,000	Revenue collected from Town of Ithaca for Fire Services adjusted for benefits and new contract amount at 32.46%								
A2300	Public Works Service	\$ 130,197	\$ 124,183	\$ -	\$ 129,886	\$ 124,182	Reimbursement from NYS arterial system for city maintenance on arterials								
A2310	DPW Program Tomp County	\$ 10,614	\$ 14,107	\$ -	\$ 12,000	\$ 12,000	Reimbursement from Tompkins County for city DWI unit								
A2350	Youth Services Oth Govts	\$ 709,304	\$ 681,064	\$ 448,861	\$ 627,000	\$ 606,145	Fees collected for youth services from other governments includes cass facility payment of \$108,000 from Town of Ithaca								
A2375	Intergovernmental Service	\$ -	\$ -	\$ -	\$ -	\$ -	IURA payments for gateway loan repayment, last year 2008, loan refinanced								
A2376	Benefit Reim Other	\$ 3,168	\$ 4,980	\$ 1,094	\$ 2,000	\$ 2,500	Reimbursement of benefits for IPD related services								
A2379	County Celebrations	\$ 9,350	\$ 9,450	\$ 13,395	\$ -	\$ -	For county grant passed thru the city, amend budget when grants approved								
A2401	Interest & Earnings	\$ 42,677	\$ 31,052	\$ 339	\$ 100,000	\$ 75,000	Interest earned on city investments interest rates are expected to remain low and less cash to invest								
A2410	Rental of Property	\$ 217,297	\$ 214,865	\$ 65,006	\$ 233,310	\$ 246,000	Rental of various city facilities, mostly parks related fees adjusted by YB, DPW, IURA rental of garage spaces								
A2415	Golf Carts Rental	\$ 48,448	\$ 27,901	\$ 44,373	\$ 46,000	\$ 48,500	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.	\$ 610	\$ 275	\$ 337	\$ 800	\$ 700	Fees collected for new business licenses								
A2540	BINGO Licenses & Fees	\$ 113	\$ 19	\$ 20	\$ 200	\$ 70	Fees collected for games of chance								
A2542	Dog Licenses	\$ 5,228	\$ 16,477	\$ 9,250	\$ 16,000	\$ 16,000	Fees collected for dog licenses, enumeration completed, fees increased								
A2545	Bicycle Licenses	\$ 170	\$ -	\$ -	\$ 50	\$ -	Fees collected for bikes								
A2550	Public Safety Permits	\$ 6,978	\$ 7,183	\$ 5,328	\$ 7,000	\$ 7,000	Permit fees collected for various fire department services								
A2555	Building Permits	\$ 340,459	\$ 279,976	\$ 690,946	\$ 385,000	\$ 815,000	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	\$ 980	\$ 5,097	\$ 5,847	\$ 1,500	\$ 5,000	Fees collected for opening of street for construction								
A2590	Other Permits	\$ 14,948	\$ 41,477	\$ 45,154	\$ 35,700	\$ 50,000	Fees collected by DPW, Building and Youth departments for various permits								
A2610	Fines	\$ 1,205,477	\$ 1,143,641	\$ 721,809	\$ 1,205,000	\$ 1,190,000	Fees collected from court fines and tickets adjusted to reflect actual collections, eliminated 1st offense waiver in 2010								
A2611	Dog Fines	\$ 12,883	\$ -	\$ -	\$ 10,000	\$ 1,000	Collection of fines for dog activity								
A2655	Minor Sales	\$ 2,918	\$ 8,000	\$ 7,418	\$ 4,000	\$ 7,000	Revenue from various small sales, documents and brochures, various depts								
A2660	Sale of Property	\$ 18,572	\$ 101,022	\$ -	\$ 143,000	\$ 250,000	Collection of fees for property transactions, new annual payment adjusted to historic value, expect to sell some surplus property, \$240,000								
A2665	Sale of Equipment	\$ 39,138	\$ 18,889	\$ -	\$ 27,000	\$ 18,000	Revenue from sales of equipment at DPW auction annually in September								
A2680	Insurance Recoveries	\$ 51,954	\$ 106,172	\$ 64,087	\$ 40,000	\$ 80,000	Revenue collected from various insurance reimbursements, workers comp and other								
A2690	Other Compensation for Loss	\$ 577	\$ 452	\$ 669	\$ 3,000	\$ 1,500	Revenue collected from various other sources for reimbursement of loss								
A2701	Refund of Prior Year Expense	\$ 240,926	\$ 34,517	\$ 52,091	\$ 25,000	\$ 30,000	Reimbursements for prior year activity, various sources, reflects actual activity								
A2705	Gifts & Donations	\$ 1,202,275	\$ 1,215,090	\$ 1,234,359	\$ 1,237,475	\$ 1,255,176	Revenue for Cornell/City MOU (adjusted by CPI est. 1.5%) and other smaller donations								
A2706	Cont. Low & Mod Housing	\$ 3,424	\$ 4,347	\$ -	\$ 2,000	\$ 2,000	Revenue from interest on IURA Housing Program Bonds, 2012 may be last year								
A2770	Unclassified Revenues	\$ 6,995	\$ 35,663	\$ 9,316	\$ 10,000	\$ 10,000	Revenue from various sources that does not have a state category								
A2801	Transfer from Water Fund	\$ 335,936	\$ 339,295	\$ 164,558	\$ 329,116	\$ 312,000	Revenue from water fund for general fund service, decreased for budget reductions								
A2802	Transfer from Sewer Fund	\$ 385,518	\$ 389,373	\$ 188,846	\$ 377,692	\$ 366,000	Revenue from sewer fund for general fund service, decreased for budget reductions								
A2803	Transfer from Capital Fund	\$ 360,000	\$ 400,000	\$ -	\$ 653,000	\$ 600,000	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	\$ 288,610	\$ 298,401	\$ 150,715	\$ 301,430	\$ 284,143	Revenue from Joint Activity fund for general fund service, 10% overhead amount								
A2808	Transfer from Debt Service	\$ 636,267	\$ 633,300	\$ -	\$ 302,354	\$ 244,109	Revenue from mainly bridge projects funds to pay down on debt service								
A3001	State Aid per Capita	\$ 2,663,671	\$ 2,610,398	\$ -	\$ 2,559,000	\$ 2,610,398	Revenue from NYS for general revenue sharing, reflects anticipated lower state aid								
A3005	State Aid Mortgage Tax	\$ 332,984	\$ 328,872	\$ 353,497	\$ 350,000	\$ 390,000	Revenue from local mortgage tax in the city, housing market has impact on revenue								

City of Ithaca  
2010-2013 Budget Summary Narrative Revenues  
9/30/12

<b>2010-2013 Budget Revenue Summary Narrative</b>															
<b>General Fund:</b>															
<b>Revenues:</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual 2012 Amt</b>	<b>2012</b>	<b>2013</b>									
<b>Account</b>	<b>Title</b>	<b>2010 Amt</b>	<b>2011 Amt</b>	<b>As of 8/31/12</b>	<b>Budgeted</b>	<b>Projected</b>	<b>2013 Budget Notes</b>								
A3021	State Aid Court Facility	\$ 85,345	\$ 89,912	\$ -	\$ 140,000	\$ 90,000	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	\$ 19,342	\$ 19,440	\$ 7,068	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	Revenue from NYS for other programs								
A3820	State Aid Youth Programs	\$ 136,532	\$ 133,871	\$ 133,127	\$ 137,186	\$ 125,335	Revenue from NYS for Youth activity, established by Youth Bureau								
A3989	State Aid Home & Comm Serv	\$ 7,700	\$ 16,090	\$ 2,997	\$ -	\$ -	Revenue from NYS for other programs								
A4320	Federal Aid Public Safety	\$ 23,714	\$ 54,480	\$ 7,107	\$ 15,000	\$ 15,000	Revenue from Federal Government for other safety related activity, several smaller grants, drug								
A4389	Federal Aid Other	\$ -	\$ 125,123	\$ -	\$ -	\$ -	Revenue from Federal Government for drug grant activity, now County activity								
A4820	Federal Aid-Youth Programs	\$ 257,904	\$ 86,967	\$ 83,956	\$ -	\$ -	Revenue from Federal Gov't for other youth grants, college discovery for year 2010								
A4989	Federal Aid Oth Home/Comm	\$ 40,000	\$ -	\$ -	\$ -	\$ -	Revenue from federal govt for IURA/HUD entitlement funds								
<b>Totals</b>		\$ 29,442,275	\$ 30,341,093	\$ 16,822,244	\$ 30,122,347	\$ 31,271,796									
A1001	Real Property Tax	\$ 18,230,175	\$ 18,984,427	\$ 19,562,736	\$ 19,562,775	\$ 20,094,069	Revenue from collection of city property tax								
<b>Totals</b>		\$ 47,672,450	\$ 49,325,520	\$ 36,384,980	\$ 49,685,122	\$ 51,365,865									



City of Ithaca  
 Summary of Revenue  
 2013  
 file: budgetreserves  
 9/30/12

<b>Revenues:</b>		Projected	
		Budget	% of
		2013	Total Revenues
<b>Tax Items</b>			<b>40.48%</b>
Property Tax	\$	20,094,069	39.12%
Collegetown Assessment	\$	-	0.00%
In Lieu Payments	\$	465,000	0.91%
Int & Penalty on tax	\$	235,000	0.46%
<b>Non-Property Tax</b>			<b>26.21%</b>
Sales Tax	\$	12,944,639	25.20%
Utility Receipts Tax	\$	310,000	0.60%
Franchises	\$	210,000	0.41%
<b>Departmental Income</b>			<b>0.22%</b>
Chamberlain Fees	\$	85,000	0.17%
Clerk Fees	\$	30,000	0.06%
<b>Public Safety</b>			<b>0.61%</b>
Safety Inspection Fees	\$	210,000	0.41%
Electrical Inspections	\$	88,000	0.17%
Fire Code Inspection fees	\$	15,000	0.03%
<b>Transportation</b>			<b>4.35%</b>
Public Works Services	\$	173,000	0.34%
Parking Lots and Garages	\$	1,166,500	2.27%
Parking Meters	\$	893,000	1.74%
<b>Recreation</b>			<b>2.26%</b>
Parks and Recreation charges	\$	410,298	0.80%
Recreation Concession	\$	75,000	0.15%
Golf Course charges/fees	\$	181,000	0.35%
Pool Charges	\$	69,500	0.14%
Skating Charges	\$	193,500	0.38%
Contribution to Youth	\$	232,671	0.45%
<b>Home and Comm Services</b>			<b>0.15%</b>
Site Development Fees	\$	75,000	0.15%
<b>Intergovernmental charges</b>			<b>7.63%</b>
Civil Service charges	\$	57,000	0.11%
Transit Reimbursement	\$	-	0.00%
Town Fire Protection	\$	3,130,000	6.09%
Public Works Services	\$	124,182	0.24%
Youth Services	\$	606,145	1.18%
Services other governments	\$	-	0.00%

City of Ithaca  
 Summary of Revenue  
 2013  
 file:budgetreserves  
 9/30/12

<b>Revenues:</b>		Projected Budget 2013	% of Total Revenues
<u>Use of Money</u>			<b>0.72%</b>
Interest	\$	75,000	0.15%
Rental of Property	\$	246,000	0.48%
Golf Cart Rental	\$	48,500	0.09%
<u>Licenses &amp; Permits</u>			<b>1.68%</b>
Building Permits	\$	815,000	1.59%
Other Permits	\$	50,000	0.10%
<u>Fines</u>			<b>2.32%</b>
Fines	\$	1,190,000	2.32%
<u>Sales of Property</u>			<b>0.68%</b>
Sale of Property	\$	250,000	0.49%
Sale of Equipment	\$	18,000	0.04%
Insurance Recoveries	\$	80,000	0.16%
<u>Miscellaneous</u>			<b>2.44%</b>
Gifts and Donations	\$	1,255,176	2.44%
<u>Interfund</u>			<b>3.52%</b>
Water	\$	312,000	0.61%
Sewer	\$	366,000	0.71%
Capital	\$	600,000	1.17%
Joint Activity	\$	284,143	0.55%
Debt Service	\$	244,109	0.48%
<u>State Aid</u>			<b>6.28%</b>
Per Capita	\$	2,610,398	5.08%
Mortgage Tax	\$	390,000	0.76%
Court Facilities	\$	90,000	0.18%
Court Security	\$	-	0.00%
CHIPS	\$	-	0.00%
Youth Programs	\$	125,335	0.24%
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	\$	217,700	0.42%
<b>Totals</b>	<b>\$</b>	<b>51,365,865</b>	<b>100%</b>

City of Ithaca  
Summary of Assessment Data  
2012

		<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 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>		
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>		
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%		
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>		
Change of assessment 2009 to 2008		\$ 236,878,315		note 100 % assessment	
related to new property		26,056,615	11%		
related to market change		\$ 210,821,700	89%		
		<u>Amount</u>	<u>%</u>		
Tax Exempt City property 2013		\$ 2,451,711,000			
Cornell University Exempt city property 2013		\$ 2,042,723,500	83%		
If Cornell paying city tax 2013		26,718,823			
Cornell University Contribution to city 2013		\$ 1,244,176	estimated	4.66%	of tax amount
			<u>% increase</u>	<u>Commercial/Other</u>	<u>Residential</u>
Tax revenue generated by assessments increase 2013		\$ 300,857	2.22%		
Tax revenue generated by tax rate increase 2013		\$ 230,437	1.76%		
Total new revenue generated by tax and assessments		\$ 531,294		\$ 298,687	\$ 232,607

City of Ithaca  
Summary of Utilities, Gas and Oil  
2008-2013

Account	5410									
	<b>Natural Gas &amp; Electric, Water and Sewer</b>									
						9/30/2012				
			2013		2012	2012	2011	2010	2009	2008
			<u>Budget</u>		<u>Budget</u>	<u>Expense</u>	<u>Expense</u>	<u>Expense</u>	<u>Expense</u>	<u>Expense</u>
		General Fund	\$ 612,575	-7.65%	\$ 663,292	\$ 328,315	\$ 622,338	\$ 615,051	\$ 667,955	\$ 674,032
		Water	\$ 140,009	-3.45%	\$ 145,009	\$ 89,009	\$ 117,137	\$ 134,764	\$ 140,644	\$ 148,414
		Sewer	\$ 53,175	0.00%	\$ 53,175	\$ 24,849	\$ 41,212	\$ 39,878	\$ 43,640	\$ 53,282
		Solid Waste	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A5182-5435	Street Lights	\$ 360,000	-1.91%	\$ 367,000	\$ 223,713	\$ 336,301	\$ 365,690	\$ 364,577	\$ 347,011
		Total	\$ 1,165,759		\$ 1,228,476	\$ 665,886	\$ 1,116,988	\$ 1,155,383	\$ 1,216,816	\$ 1,222,739
		Change		-5.11%			-3.32%	-5.05%	-0.48%	
		Traffic signals saw a 55% reduction in cost(\$45,063) from 2004 to 2007 due to LED installation								
		Energy Performance Contract savings to start in 2008								
Account	5420									
	<b>Gas &amp; Oil</b>									
						9/30/2012				
			2013		2012	2012	2011	2010	2009	2008
			<u>Budget</u>		<u>Budget</u>	<u>Expense</u>	<u>Expense</u>	<u>Expense</u>	<u>Expense</u>	<u>Expense</u>
		General Fund	\$ 408,698	12.13%	\$ 364,495	\$ 255,749	\$ 403,419	\$ 298,125	\$ 234,019	\$ 397,193
		Water	\$ 21,075	0.72%	\$ 20,925	\$ 18,804	\$ 31,338	\$ 22,582	\$ 16,883	\$ 27,776
		Sewer	\$ 36,075	0.00%	\$ 36,075	\$ 31,371	\$ 52,910	\$ 39,388	\$ 29,078	\$ 53,282
		Solid Waste	\$ 17,500	0.00%	\$ 17,500	\$ 12,751	\$ 19,280	\$ 15,042	\$ 11,603	\$ 20,126
		Total	\$ 483,348		\$ 438,995	\$ 318,675	\$ 506,947	\$ 375,137	\$ 291,583	\$ 498,377
		Change		10.10%			35.14%	28.66%	-41.49%	
		Cost of fuel increasing								
		Water and Sewer anticipated savings due to trucking reductions, Automatic Meter reading system and efficient route system								

City of Ithaca  
Summary of Tax Exempt City Property  
1991-2013

For Tax Year							<u>1991</u>	<u>1992</u>
Total Assessment							\$ 2,118,652,371	\$ 2,097,024,973
Tax Exempt property							\$ 1,188,017,200	\$ 1,179,466,100
% Exempt Property							56.07%	56.24%
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%	

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2013

	Year	G/F Amount	% Change				
<b>Pension Costs</b>							
	2013	\$ 4,771,948	13.16%	budget			
	2012	\$ 4,217,000	23.47%	budget			
	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 2013		3805.32%
					Average annual % change		317.11%
					\$ Change from 2001 to 2013	\$	4,649,757
					Average \$ change	\$	387,480
<b>Health Insurance Costs</b>							
	2013	\$ 7,861,228	6.14%	budget			
	2012	\$ 7,406,696	1.30%	budget			
	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 2013		151.58%
					Average annual % change		12.63%
					\$ Change from 2001 to 2013	\$	4,736,444
					Average \$ change	\$	394,704
<b>Debt Costs</b>							
	2013	\$ 6,676,578	2.53%				
	2012	\$ 6,511,658	2.03%	budget			
	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 2013		53.62%
					Average annual % change		4.47%
					\$ Change from 2001 to 2013	\$	2,330,452
					Average \$ change	\$	194,204

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2013

	Year	G/F Amount	% Change				
<b>Debt Outstanding</b>							
<b>Includes IURA</b>							
	2013	\$ 85,245,880	-0.15%	estimated			
	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 2013		99.46%
					Average annual % change		8.29%
					\$ Change from 2001 to 2013	\$	42,508,228
					Average \$ change	\$	3,542,352
<b>Salary Costs</b>							
<b>Not including actual OT</b>							
	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 2013		17.27%
					Average annual % change		1.44%
					\$ Change from 2001 to 2013	\$	2,875,300
					Average \$ change	\$	239,608
<b>Workers Comp Insurance</b>							
	2013	\$ 685,377	7.09%	budget			
	2012	\$ 640,000	9.39%	budget			
	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 2013		49.87%
					Average annual % change		4.16%
					\$ Change from 2001 to 2013	\$	228,057
					Average \$ change	\$	19,005

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2013

	Year	G/F Amount	% Change				
<b>Cayuga Garage FAA</b>							
	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 2013			75.00%
				Average annual % change			8.33%
				\$ Change from 2005 to 2013		\$	360,000
				Average \$ change		\$	40,000
<b>Property Tax Revenue all</b>							
	2013	\$ 20,094,069	2.72%				
	2012	\$ 19,562,775	3.81%				
	2011	\$ 18,844,225	3.37%				
	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 2013			144.43%
				Average annual % change			12.04%
				\$ Change from 2001 to 2013		\$	11,873,124
				Average \$ change		\$	989,427
<b>Tax assessments commercial</b>							
				% of assessments			
	2013	\$ 802,963,495	2.56%	52.27%			
	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 2013			80.68%
				Average annual % change			6.72%
				\$ Change from 2002 to 2013		\$	358,547,295
				Average \$ change		\$	29,878,941



City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2013

	Year	G/F Amount	% Change				
<b><u>Taxable Assessments</u></b>							
	2013	\$ 1,536,243,783	1.54%				
	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 2013		83.92%	
				Average annual % change		6.99%	
				\$ Change from 2001 to 2013		\$ 700,985,598	
				Average \$ change		\$ 58,415,467	
<b><u>Tax Rate</u></b>							
	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 2013		32.93%	
				Average annual % change		2.74%	
				\$ Change from 2001 to 2013		\$ 3.24	
				Average \$ change		\$ 0.27	
<b><u>Sales Tax revenue</u></b>							
	2013	\$ 12,944,639	2.90%	budget			
	2012	\$ 12,580,000	1.33%	budget			
	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 2013		71.80%	
				Average annual % change		5.98%	
				\$ Change from 2001 to 2013		\$ 5,410,102	
				Average \$ change		\$ 450,842	

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2013

	Year	G/F Amount	% Change				
<b>Cornell University Contribution</b>							
	2013	\$ 1,244,176	1.50%	budget			
	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 2013		107.36%
					Average annual % change		8.95%
					\$ Change from 2001 to 2013	\$	644,176
					Average \$ change	\$	53,681
<b>% Cornell Contribution to G/F Expense</b>							
	2013	2.41%	-0.34%	budget			
	2012	2.42%	-0.59%	budget			
	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 2013		26.67%
					Average annual % change		2.22%
					\$ Change from 2001 to 2013		N/A
					Average \$ change		N/A
<b>General Fund Revenues Other than Property Tax</b>							
	2013	\$ 31,122,347	3.55%	budget			
	2012	\$ 30,055,347	-0.94%	budget			
	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 2013		39.57%
					Average annual % change		3.30%
					\$ Change from 2001 to 2013	\$	8,823,101
					Average \$ change	\$	735,258

City of Ithaca  
 Snapshot of Material Budget Items  
 2001-2013

	Year	G/F Amount	% Change				
<b>General Fund Expenses</b>							
	2013	\$ 51,615,864	1.85%	budget			
	2012	\$ 50,680,122	3.81%	budget			
	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 2013		63.70%
					Average annual % change		5.31%
					\$ Change from 2001 to 2013	\$	20,085,358
					Average \$ change	\$	1,673,780

City of Ithaca  
 Summary of State Aid PerCapita Received/Proposed  
 1998-2013

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 budgeted	\$ 2,559,000	-1.97%	\$ (51,398)	4,930,215
2013 budgeted	\$ 2,610,398	2.01%	\$ 51,398	5,078,121
Overall increase of state aid from 1989-2013			\$ 185,059	

City of Ithaca  
 Summary of Cornell University MOU Contribution  
 1995-2013

Year	Contribution	Allocation		Municipal		Total	% increase
		Fire	Other	Economic			
2013	1,244,176	\$ 746,505	\$ 497,670	\$ -	\$ 1,244,176	1.50%	
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							

City of Ithaca  
 Summay of Dog Control Contract Funding  
 1982-2013  
 9/30/12

Year	Account	City SPCA Contract	Total Funding	Increase/ (decrease)
1982	A3510-5435	\$ 37,800	\$ 37,800	
1983	A3510-5435	\$ 40,000	\$ 40,000	5.82%
1984	A3510-5435	\$ 40,000	\$ 40,000	0.00%
1985	A3510-5435	\$ 42,000	\$ 42,000	5.00%
1986	A3510-5435	\$ 42,000	\$ 42,000	0.00%
1987	A3510-5435	\$ 43,680	\$ 43,680	4.00%
1988	A3510-5435	\$ 45,427	\$ 45,427	4.00%
1989	A3510-5435	\$ 35,000	\$ 35,000	-22.95%
1990	A3510-5435	\$ 35,000	\$ 35,000	0.00%
1991	A3510-5435	\$ 38,000	\$ 38,000	8.57%
1992	A3510-5435	\$ 38,000	\$ 38,000	0.00%
1993	A3510-5435	\$ 38,000	\$ 38,000	0.00%
1994	A3510-5435	\$ 38,000	\$ 38,000	0.00%
1995	A3510-5435	\$ 38,000	\$ 38,000	0.00%
1996	A3510-5435	\$ 39,102	\$ 39,102	2.90%
1997	A3510-5435	\$ 39,102	\$ 39,102	0.00%
1998	A3510-5435	\$ 39,102	\$ 39,102	0.00%
1999	A3510-5435	\$ 39,102	\$ 39,102	0.00%
2000	A3510-5435	\$ 39,102	\$ 39,102	0.00%
2001	A3510-5435	\$ 40,275	\$ 40,275	3.00%
2002	A3510-5435	\$ 40,275	\$ 40,275	0.00%
2003	A3510-5435	\$ 40,275	\$ 40,275	0.00%
2004	A3510-5435	\$ 40,275	\$ 40,275	0.00%
2005	A3510-5435	\$ 40,275	\$ 40,275	0.00%
2006	A3510-5435	\$ 41,685	\$ 41,685	3.50%
2007	A3510-5435	\$ 43,000	\$ 43,000	3.15%
2008	A3510-5435	\$ 64,500	\$ 64,500	50.00%
2009	A3510-5435	\$ 89,487	\$ 89,487	38.74%
2010	A3510-5435	\$ 89,487	\$ 89,487	0.00%
2011	A3510-5435	\$ 77,597	\$ 77,597	-13.29%
2012	A3510-5435	\$ 74,172	\$ 74,172	-4.41%
<b>2013</b>	<b>A3510-5435</b>	<b>\$ 63,175</b>	<b>\$ 63,175</b>	<b>-14.83%</b>

City of Ithaca  
Summary of Impacted Positions  
2013 Budget

Number of Positions	Department	Added Amount	Reduced Amount	Position Status	Comment
	<b>Planning Dept.</b>				
	Reduce hours of Deputy Director of Planning & Dev. To 35 hours	\$ -	\$ 10,948	Reduction	Amount includes benefits
	<b>Mayor's Office</b>				
	Chief of Staff (starts June 1, 2013)(Contingency account)	\$ 82,475		to fill	Funded in restricted contingency account Amount includes benefits
	<b>Fire Department</b>				
1	Unfund 1 Firefighter positions	\$ -	\$ 108,435	vacant	Amount includes benefits, retirement
1	Unfund 1 Administrative position	\$ -	\$ 63,343	vacant	Amount includes benefits
2	Layoff 2 Firefighters		\$ 135,576	layoff	Amount includes benefits
	Unfund Firefighter position starting 4/1/13		\$ 28,056	retirement	Amount includes benefits
	<b>Youth Bureau</b>				
2	Unfund 2 Youth Program Leaders	\$ -	\$ 132,900	vacant	Amount includes benefits, retirement
1	Unfund 1 Recreation Facility Maintainer	\$ -	\$ 61,300	vacant	Amount includes benefits
	Unfund Youth Program Leader as 8/4/13		\$ 12,000	resignation	Amount includes benefits
1	Youth Bureau Director Retires max \$30,000		\$ 51,738	retirement	Amount includes benefits
	<b>GIAC</b>				
1	Unfund 1 Administrative Coordinator	\$ -	\$ 65,997	vacant	Amount includes benefits
1	Unfund 1 Program Assistant	\$ -	\$ 51,149	vacant	Amount includes benefits
	Increase Executive Assistant hour to 40 hours	\$ 5,657			Amount includes benefits
	<b>Information Technology</b>				
	Director of IT (Reduce hours from 40 to 32)	\$ -	\$ 23,086	Reduction	Amount includes benefits
	<b>Police Department</b>				
6	Unfund 6 Police officers	\$ -	\$ 502,319	vacant	Amount includes benefits, retirement and transfer
1	Unfund 1 Sergeant retirement	\$ -	\$ 126,453	vacant	Amount includes benefits
1	Unfund 1 Data Entry Specialist		\$ 40,190	vacant	Amount includes benefits
1	Unfund I Deputy Police Chief		\$ 138,969	vacant	Amount includes benefits
0.75	Police Officer funded 9 months by ICSD Security detail at Ithaca HS		\$ 89,654	Reimb	Amount includes benefits
	<b>Building Department</b>				
0.5	Unfund 1 Receptionist 20 hours	\$ -	\$ 23,001	layoff	Amount includes benefits
	Housing Inspector start in March 1, 2013	\$ 49,636		to fill	Amount includes benefits, offset by \$60,000 in revenues
	<b>DPW</b>				
	Director of Engineering (promotion)	\$ 8,816		filled	Promotion
	Director of Parking start April 1, 2013(Contingency account)	\$ 81,464		to fill	Amount includes benefits, offset by \$70,000 in revenues
	Working Supervisor to Maintainer upon retirement	\$ -	\$ 11,827	retirement	Amount includes benefits
	Fund Golf Course Manager entry level		\$ 25,972	to fill	Amount includes benefits, amount less than previous funding
5	Unfund 5 Light Equipment Operators		\$ 287,013	vacant	Amount includes benefits, retirements
1	Unfund Mechanic		\$ 66,129	vacant	Amount includes benefits
2	Working Supervisors retired, reclass to 2 Maintenance Mechanics		\$ 10,320	reclass	Amount includes benefits, retirements
1	Unfund 1 Maintenance Worker		\$ 49,290	vacant	Amount includes benefits
27.25	Total reduced staffing				
3	Total increased staffing				
	Total Salary and benefits	\$ 228,048	\$ 2,115,665		