

City of Ithaca

2018

Mayor's Budget Narrative

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Financial Goals for the City of Ithaca heading into 2018:

Increase/Maintain Fund Balance

Fund Balance needs to be 10-20% of operating revenues/expenses
Currently fund balance is 15.88% of expenditures
Allows for greater flexibility

Reduce debt load

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

Reduce tax burden on city taxpayers

Keep tax rate increases to a minimum
Assessment increases shifted to new construction and commercial
Proposed 2018 tax rate at \$12.04 per \$1,000 assessed value
Stay within State Property Tax Cap if possible

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
2018 Mayor's Budget Summary Narrative Notes
October 1, 2017

General Fund Revenues:

Property Tax Information:

Assessments continue to increase with market changes and new development. As a result, the tax rate will remain the same, though we will still see a 2.8% tax levy increase

The 2018 tax rate is \$12.04 per \$1,000 assessed value. This represents no change in the tax rate from the 2017 rate of \$12.04, which was the lowest tax rate since 2003

Total 2018 budget is \$72,037,750, allocated \$57,323,683 general fund, \$6,473,867 water fund, \$6,006,384 sewer fund, \$487,781 solid waste fund, \$857,016 sidewalk districts, and \$888,799 stormwater fund. 2017 total budget was \$70,068,495

The total tax levy increase for 2018 is 2.80%; the 2017 tax levy increase was 1.98%...the property tax cap for 2018 is 2.94%...we will be operating within the tax cap

The taxable assessment value for 2018 is \$1,895,196,761; the 2017 taxable assessment was \$1,843,576,510. This is an increase of \$51,620,251 from 2017, a 2.80% increase

Using the same tax rate from 2017, \$12.04, would bring in an additional \$621,508 of tax revenue in 2018

Every one percent change in the city tax rate would generate an additional \$228,182 in revenue.

Every \$0.01 increase in the tax rate would generate \$18,952 in additional revenue and would increase the tax levy by 0.09%.

Based on the projected 2018 tax rate a \$200,000 city home will pay \$2,408 in city tax, which equates to no change in taxes from the 2017 taxes for the same value property

Property tax revenue would increase from the 2017 amount of \$22,196,661 to the 2018 amount of \$22,818,169, a \$621,508 increase from 2017, a 2.80% increase

Tax-exempt property percentage in the City for 2018 is 56.96% down from 57.28% in 2017

Sales Tax

Sales tax revenue collections are up from 2017. We are heavily reliant on sales tax revenue, yet the economy and collections remains uncertain

Sales tax revenue budget increased from \$13,700,000 in 2017 to \$14,097,000 in 2018, an increase of \$397,000 or 2.9% from 2017 budget. However, 2017 sales tax revenues are coming in above budget, so our 2018 budget amount assumes a 1.5% increase over the current projected actual sales tax revenue for 2017

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 continues to be funded through the sales tax agreement in the amount of \$180,000 annually

The economy remains unsettled and continues to have an uncertain impact on the 2017 and 2018 sales tax activity

Other Revenue

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

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

Parking revenues reflect CPI permit rate adjustments for all city garages per applicable parking agreements; **the budget assumes no meter rate changes during 2018**

Parking revenue for daily collections and permits is estimated at \$1,679,800 for 2018...The amount assumes the full operation of Green Street Parking Garage, event parking fee continued at \$5, and permit increases based on CPI

Parking revenue for meters is estimated at \$1,125,000 for 2018...staff will review meter activity and determine future equipment and pricing needs

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

Youth Bureau revenue includes \$50,000 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 \$120,000 to reflect continued active development in the city

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

Fire Protection Service represents the Town/City fire service contract; the Town of Ithaca share for 2018 fire service is 31.89%, up from 31.19% in 2017. A new fire contract is in place through 2019

Projecting interest rates to remain low in 2018, interest revenue for 2018 is calculated at \$75,000

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

Expecting building permit activity to remain high, budgeted at \$705,000, but decreased from \$842,000 in 2017 as estimated by the Planning and Building Department for various Collegetown, City and Cornell projects...new revenue source for street permits fees is included in the budget at \$365,000

Fines and Bail revenue estimated at \$926,000 for 2018, reflective of actual lower activity and changes in the Odd/Even parking program

Sale of property assumes the on-going proceeds of the Canopy hotel land sale and other minor property sales during 2018; estimated \$72,000 of revenue

Gifts and donations reflect contribution from Cornell University per MOU, the contribution increases by the CPI annually; the estimated CPI used for 2018 CU payment is 1.7%; the CU contribution for 2018 is estimated at \$1,330,963

Transfers from other funds for water/sewer decrease related to payroll and G/F overhead changes, reflects the 40%/60% allocation of water and sewer fund activity

Transfer from Capital Fund represents interest, unneeded project authorizations and funding reimbursement of salaries related to capital projects; the amount is used to pay down debt

Transfer from Joint Activity reflects a 6.5% 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

Transfer from Stormwater fund reflects the amount of reimbursed activity in the DPW accounts for stormwater work

State Aid Per Capita reflects a flat amount from the 2017 Budget, the \$2,610,398 amount is the estimated payment for 2018. The AIM payment from NYS is made to help reduce the tax burden of the local taxpayer. Due to the State's fiscal issues, we have kept this amount unchanged in 2018 from the 2017 actual amount expected to be received of \$2,610,398...this is not a guaranteed revenue source

Mortgage tax revenue is increased to reflect current trends. We continue to carefully watch the housing market

State Aid for security service related to city court activity reimbursed by the State Court System

State aid for youth includes both Youth Bureau and GIAC activity

The \$100,000 Federal account for other home and community reflects the 2018 Hospitality grant revenue...the \$331,172 revenue amount in Public Safety other is for the IFD SAFER grant

No Federal Aid youth programs are reflected in the budget; if grants are received in 2018, we will adjust the budget at time of receipt

Total general fund revenues for 2017 were \$54,991,766. 2018 revenues are budgeted at \$56,636,683, up \$1,644,917, an increase of 3.0%

Revenues other than property taxes are budgeted at \$33,818,514 for 2018, up \$1,023,409 from the 2017 budget of \$32,795,105, an increase of 3.1%

General Fund Expenditures:

Current August Consumer Price Index (CPI) is 1.9%, the average CPI index for 2017 to-date is 2.1%, and the last three year (2016, 2015, and 2014) average is 1.0%

Other Service Agencies:

City continues to fund other human service agencies through the sales tax agreement in the amount of \$355,000 for 2017...the 2018 amount will be a similar amount

Human Services Coalition funded at \$38,794 for 2018, a 1% change from 2017

TCAD funded at \$15,340 for 2018, a 1% change from 2017

Community Police Board funded at \$300, a 40% reduction from 2017, adjusting to actual activity

Dog Control Contract, SPCA funded at \$60,375 same amount as the 2017 Budget

Southside Center city contract funded at \$147,336, a 1%, change from the 2017 Budget, we also include DPW building maintenance for Southside as part of the DPW budget

City Hall security is funded at \$103,000 for 2018; no change from the 2017 amount; the amount is part of the allocated City Hall building costs in the general fund; reflects actual cost

City Departments:

All department costs reflect CSEA Comp Study salary increases per MOU in place for CSEA Admin, DPW and Confidential employees and the CSEA Admin, CSEA DPW and Executive contract increases; the IPFFA, COU, and PBA unit contracts are all currently in negotiations...for contracts not in place, all estimated salaries include no increase for 2018

Management employee's salaries are not increasing outside of the Management Comp Plan increases; the Comp Plan final phase increases have been placed in the department's applicable account

All departments 2018 funding were based on their 1% funding requests including salaries. Some departments were adjusted up or down from the 1% submittal; many departments increased due to management comp study salary increases. All unfunded positions are vacant unless noted. All applicable city hall departments include city hall building costs

City Department's budget funding for 2018 are noted as follows, if OTR (over target request) not noted it was not funded:

Chamberlain's Office: includes OTR funding of \$2,000 for staff development

Traffic Violations: funded as requested

Controller's Office: funded as requested

Public Information/Tech: funded as requested

City Attorney's Office: funded the contract account at \$40,000 for outside legal contracts; adjusted other accounts as needed

Human Resources: included \$5,000 in partial OTR funding for staff development...maintenance contract for application process included in capital project...also other accounts adjusted as needed

Mayor: Chief of Staff Position fully funded...includes \$20,000 for outreach program; adjusted other accounts as needed

Legislative: minor adjustment to accounts to reflect actual activity

Police Department: added \$30,000 OTR funds for the purchase of new body cameras; succession planning OTR included in budget...SWAT budget funded at \$56,000; other accounts adjusted as needed; any known retirements included

Fire Department: adjusted insurance per renewal; any known retirements included; funded Deputy Chief OTR starting 11/1/18; other accounts adjusted as needed

Planning, Building, Zoning & Economic Development Department: included funding for a shared sustainability planner, \$43,000; adjusted accounts as needed, and included \$10,000 for sustainable strategies contract

Youth Bureau: living wage increases included; OTR for p/t staff for recreation support services included; mower replacement included; adjusted other accounts as needed

GIAC: added living wage adjustments; OTRs included for HETP and MBKI programs; includes Haley pool lease payment; other accounts adjusted as needed

DPW

Some of the Department of Public Works (DPW) accounts reflect a need to adjust funding upward to account for aging infrastructure; all accounts include CSEA or management comp study and contractual salary increases where applicable

City Court and Police Building Maintenance funded in DPW accounts

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

Golf course is still not breaking even, subsidy estimated at \$39,000

Some change to gas and oil accounts as a result of uncertainty with changing fuel prices

Utility accounts were adjusted according to activity and trends

Sidewalk program is mostly contract work done out of house in special assessment fund

Bridge System Engineer partially funded from various capital bridge projects

Bridge maintenance prevention program of \$25,000 included in engineering accounts

Assistant Civil Engineer funding in engineering operating account as requested in OTR

Several seasonal and overtime accounts were adjusted

We will be purchasing street lights from NYSEG in early 2018...we reduced the A3311-5435 account by \$100,000 to account for this change...we will have added savings that can be used to hire an electrician and equipment/contract for street light maintenance...these changes can be made in 2018 when we have the full information on cost and savings

Commons maintenance costs remain a bit uncertain until we get some more history of activity

Parking accounts adjusted to reflect changing expenses

Gorge Rangers are not funded; a Forestry Technician position was funded with gorge ranger and seasonal funds

Other Contracts

TCAT funded at \$837,432, 0% increase from 2017 (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 2018 at \$1,050,000, this is the same amount as 2017; principal debt and interest payments for Cayuga Garage are increasing, but so is

their revenue which offsets the increase ...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, no increase from 2017

Contribution to Ithaca Downtown Partnership (IDP) funded at \$61,000, remains at the 2017 level

Insurance/Contingency/Settlement/Other payments

Unallocated Insurance costs continue to increase

Undistributed insurance costs funded at \$872,000, reflects a 39%, \$243,000 increase from 2017; this reflects our higher retentions in some insurance areas as we take on a bit more risk...we started this program in 2015 and it has been working nicely to-date...claim activity and industry trends continue to be active

Judgment and claims funded at \$90,000 for costs related to annual settlement expenses; this area has seen increased activity over the last few years

Contingency Account is funded at \$410,000 for 2018; represents \$120,000 in unrestricted contingency funds and the following funds in the restricted contingency account; \$50,000 for a LEAD Case Manager, \$100,000 for the annual housing fund, \$50,000 for Hangar Theatre site improvements, \$80,000 for various retirement buyouts/salary changes, \$10,000 for Participatory budgeting program

Lease payment of principal and interest for Energy Performance Contract is funded at \$122,965

Layoffs/Staff Reductions/Staff Increases

No layoffs in the 2018 budget

We continue to look at operational efficiencies to reduce overall costs

In 2018, we are including funding for the following new positions; Deputy Fire Chief starting 11/1/18, added Maintainer in Highways, and a Forestry Technician in Parks

Partially funded positions from Capital, 75% from capital; Bridge System Engineer

A few end of year 2017 and 2018 retirements of city workers were factored into overall salary costs

Fringe Benefits:

Health insurance costs continue to increase. Regular employee retirement costs and police and fire retirement cost will decrease for 2018

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

Regular retirement for the General Fund is funded at \$1,399,464 for 2018, down from \$1,417,000 in 2017, this is a 1.2%, \$17,536 decrease from 2017; the change here relates to added/deleted general fund employees, comp plan increases and a re-allocation of expenses due to past retirement costs. Word of caution: this number is highly tied to the economy; when the actual 2018 invoice is received mid-October, we may have to adjust this number up or down. Retirement rates remain high, but the recent trend is to decrease or remain level

Police and Fire retirement reflects a full funding of costs, funded at \$2,583,926 in 2017, a 5.8%, \$193,041 decrease in overall cost from 2017 of \$2,776,967; when the actual 2018 invoice is received mid-October, we may have to adjust this number up or down. Rates remain high, but this decrease offsets last year's increase

The total 2018 regular retirement for all funds is estimated at \$2,160,000 down from \$2,180,000 in 2017, a .9%, \$20,000 decrease from 2017; when the actual 2018 invoice is received mid-October, we may have to adjust this number up or down

FICA/Medicare funding at \$1,831,252 for 2018 includes the salary increases from contractual increases and estimated salary increases for 2018, a 1.8%, \$32,693 increase in costs

Workers Comp rates are estimated to increase, the cost for 2018 is increasing to \$790,000, a 2.5%, \$19,000 increase from 2017. 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 has recently decreased

Unemployment Insurance is estimated to have a slight increase at \$51,000 for 2018. The cost relates to the 2017 current activity and 2018 trends, including any estimated personnel changes

Health Insurance budget costs are increasing by 3.0%, \$287,644. Employee contributions factored to help offset the estimated rate hike. G/F funding at \$9,945,933 for 2018. Over the 2017 claim period, costs have been increasing, mainly in prescription drug costs; the city continues to participate in the health consortium, which is helping stabilize current and future health insurance costs, but changes at the Federal level and the need to maintain our consortium reserves will increase premiums overall...premium equivalent rates in the consortium will increase by 4.0%...overall health insurance costs are estimated to top \$12,800,000 in 2018; we are assuming increases in the Executive Association employee contribution in 2018 per the approved contract

Dental Insurance increased by 5.8%, \$5,800 mainly due to claims history

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

Personnel costs account for 72% of the General Fund Budget, \$41,436,419

Salary costs are \$24,592,306 and fringe benefits are \$16,844,113

Debt Service:

Debt payments and debt load remain high

Debt service payments for 2018 are funded at \$7,277,362, an increase of \$196,602 from \$7,080,760 in 2017, a 2.8% increase; this includes the energy performance contract lease payments of \$122,965

Interest rates remained low in 2017 and we took advantage of the lower rates; we expect rates to remain low during 2018, but we do expect that rates will continue to move upward; City maintains Aa2 Bond rating as rated by Moody's; we took advantage of the low rates by locking into long-term rates and refinancing during 2012-2017

In 2018, we are paying off \$7,444,348 in principal and issuing \$4,916,440, a reduction of \$2,527,908...and we caution that interest rates will increase over time

Debt limit: based on debt issued and authorized, we are at 69% exhausted; the limit is \$121,126,100, and the city has \$36,980,595 available for additional debt

Debt service accounts for 12.7% of 2018 budget as compared to 12.8% for the 2017 budget

Total debt outstanding on 12/31/17 is \$130,420,883 as compared to 12/31/16 of \$128,221,903, an increase of \$2,198,980, 1.7%...of the debt outstanding \$15,066,196 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

Fund Balance:

Current Fund Balance, 12/31/16, for the General Fund is \$8,657,674 of which \$3,953,609 is unassigned and \$4,704,065 is assigned, restricted or nonspendable; this represents 15.88% of operations

The 2018 budget appropriates \$687,000 of fund balance to balance the budget

We appropriated \$488,155 in General Fund balance in 2017, and it remains to be seen if the full amount will be needed for 2017

The \$687,000 appropriated fund balance represents 7.9% of the current fund balance

We don't recommend an annual appropriation of fund balance to balance the budget, but can live with this appropriation as we have not used as much as estimated over the past few years...the higher the fund balance the more future financial flexibility the city will have...best practices recommend a fund balance of between 10% and 20% of operations...if all of the fund balance appropriation were used in 2017 and 2018, the fund balance would be approximately at 13.1% of operations...we will not be able to continue large appropriations of fund balance for much longer...if new data over the next month reflects possible positive changes to the proposed budget, we will look for additional reductions in the 2018 fund balance appropriation

Total General Fund expenditures for 2017 were \$55,479,921; 2018 expenses are budgeted at \$57,323,683, up \$1,843,762 from 2017, a 3.3% increase

Other Funds

Water and Sewer Funds:

Water rates continue to increase as costs increase; consumption down slightly in both water and sewer

The 2018 water rate is recommended at \$6.94 per 100 cubic feet of usage, this reflects an 8% increase from the 2017 rate of \$6.43

The 2018 sewer rate is recommended at \$5.80 per 100 cubic feet of usage, this reflects no change from the 2017 rate of \$5.80

In both the water and sewer fund we are recommending to use fund balance to balance the budgets for 2018. The water and sewer fund balance accounts have been used to help offset needed rate increases for several years and may be limited in the future to provide such subsidy; the combined increase in rates is 8% compared to 9% in 2017... in the water fund we will use a portion of a capital reserve to also help offset rate increases that would be at 14.3% to support costs if not offset by reserves

Consumption of water decreased 0.1%, and consumption of sewer decreased 0.8%

The lease payment for the water meter replacement project is included in both funds; the total payment is \$197,540, allocated to each fund based on normal percentage allocation

Water expenditures for 2018 are \$6,473,867 a \$250,967 increase from 2017, 4% increase

Sewer expenditures for 2018 are \$6,006,384 a \$172,720 decrease from 2017, 2.8% decrease

Fund allocation is allocated, water at 40%; sewer at 60%, we will slowly move toward a 50% and 50% split of expenses

The new Water Treatment Plant construction continues to have an effect on the future water costs and water rates; it is expected water costs and rates will continue to rise as debt service costs related to the rebuild of the water plant increase...the water plant is expected to be fully complete by the end of 2017

The reason for the larger increase in water expenses relates mainly to the continued increase in debt related to the water plant construction...debt increased by \$66,000 in 2018 and \$795,000 in 2017

DPW staff combined accounts in both the water and sewer funds to improve functioning of the activity; 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 the same in 2018; a yard waste fee continues in 2018

The 2018 trash tag rates are recommended to remain at \$3.75 per tag (30lbs), or a flat monthly hauling rate plus a lesser tag value will continued to be reviewed, also reviewing possible use of bags instead of tags

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

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

A general fund transfer of \$20,000 will be made in 2018...This transfer will be done annually to assist the fund is getting it back into a positive fund balance

The Solid Waste Fund continues to have an insufficient fund balance, currently at \$359,000

The total fund expense for 2018 is \$487,781, a \$2,494 increase from 2017, a 0.5% increase

A decrease in tonnage collection continues, but the shift to a 4-day collection schedule and a lower operational cost as a result are driving the leveling of costs for the fund

Capital Funds:

With budgeted authorized capital projects and the debt principal payments scheduled for 2018 we should make some progress on our goal to reduce the debt load

The total 2018 Capital Expenditure is budgeted at \$8,761,500 as compared to 2017 of \$6,269,950

The 2018 CHIPS and PAVE NY capital program is \$538,000

Our plan to continue to move equipment acquisitions from capital borrowing to the General Fund will again be slowed in 2018 due to the negative economic situation of the budget...we continue to limit our replacement of machinery, vehicles or equipment...this will become a problem if done too many years in a row...we are able to fund \$247,500 of capital activity in operating accounts between the General Fund, Water, Sewer, Sidewalk and the Storm Water Fund

The net city bonded cost for 2018 will be \$4,916,440 after funding from other sources is received

The capital list is mainly comprised of smaller type projects with the largest of projects at \$2,788,000 for the Brindley Street Bridge and the 2018 Street and Road construction of \$1,138,000...both of the these projects have significant aid reimbursement to lower the City's net cost

It still remains a fairly good time to borrow with the low interest rate market...interest rates have been slowly increasing

Sidewalk Fund:

No change in sidewalk rates anticipated for 2018

The Sidewalk funds, which include five districts, have a total fund balance at 12/31/16 of \$313,839, which is all appropriated for future sidewalk activity...in 2018 we included \$35,000 in expenses for the Dewitt Park Tree lawn project in District Three

Stormwater Fund:

No change to Stormwater fees anticipated for 2018

The StormWater total fund balance at 12/31/16 is \$296,383, which is all appropriated for future stormwater activity...in 2018 we included \$50,000 in expenses for the Hector Street Stormwater project

City of Ithaca
 Summary of Revenue Actual/Projections
 2015-2020
 10/4/2017 12:22 PM

		Adopted 2015	2015	Adopted 2016	2016	Adopted 2017	PROJECTED 2018	PROJECTED 2019	PROJECTED 2020
DESCRIPTION	ACCOUNT NO.	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
COLLEGETOWN ASSES.	A1022	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
COMMONS ASSES.	A1003								
BID ASSESSMENT	A1004								
UNNEEDED RESERVE FOR TAXES	A1050								
PAYMENTS IN LIEU OF TAX	A1081	\$ 540,000	\$ 525,610	\$ 545,000	\$ 613,830	\$ 605,000	\$ 550,000	\$ 561,000	\$ 572,220
INT. & PEN. ON TAXES	A1090	\$ 238,000	\$ 328,084	\$ 245,000	\$ 220,908	\$ 255,000	\$ 252,000	\$ 259,560	\$ 267,347
PENALTIES ON ASSES.	A1091	\$ 2,600	\$ -	\$ -	\$ 454	\$ -	\$ -	\$ -	\$ -
PROPERTY TAX ITEMS		\$ 780,600	\$ 853,694	\$ 790,000	\$ 835,192	\$ 860,000	\$ 802,000	\$ 820,560	\$ 839,567
SALES & USE TAX	A1101	\$ 13,425,000	\$ 13,315,151	\$ 13,690,535	\$ 13,442,751	\$ 13,700,000	\$ 14,097,000	\$ 14,378,940	\$ 14,666,519
UTILITIES GROSS REC. TAX	A1131	\$ 280,000	\$ 213,446	\$ 272,000	\$ 203,511	\$ 265,000	\$ 240,000	\$ 244,800	\$ 249,696
FRANCHISES	A1170	\$ 195,000	\$ 171,452	\$ 180,000	\$ 173,961	\$ 178,000	\$ 176,000	\$ 177,760	\$ 179,538
NON-PROPERTY TAX ITEMS		\$ 475,000	\$ 384,898	\$ 452,000	\$ 377,472	\$ 443,000	\$ 416,000	\$ 422,560	\$ 429,234
CITY CHAMBERLAIN FEES	A1230	\$ 81,000	\$ 84,318	\$ 90,000	\$ 82,120	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
TAX SALE ADVERTISING	A1235	\$ 2,000	\$ 3,279	\$ 3,000	\$ 130	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000
CITY CLERK FEES	A1255	\$ 25,000	\$ 20,330	\$ 23,000	\$ 17,915	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Other General Dept Income	A1289								
POLICE DEPT. FEES	A1520	\$ 8,000	\$ 11,228	\$ 8,500	\$ 26,040	\$ 12,000	\$ 13,000	\$ 13,000	\$ 13,000
DOG CONTROL FEES	A1550	\$ -	\$ 50	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -
SAFETY INSPEC. FEES	A1560	\$ 170,000	\$ 229,103	\$ 180,000	\$ 219,755	\$ 234,000	\$ 180,000	\$ 184,500	\$ 189,113
Electical Inspections	A1561	\$ 37,000	\$ 15,265	\$ 30,000	\$ 18,742	\$ 20,000	\$ 20,000	\$ 20,500	\$ 21,013
Electrical permits	A1562	\$ 92,000	\$ 93,210	\$ 95,000	\$ 120,440	\$ 130,000	\$ 125,000	\$ 128,125	\$ 131,328
FIRE INSPEC. FEES	A1565	\$ 59,000	\$ 58,921	\$ 61,000	\$ 87,048	\$ 64,000	\$ 76,000	\$ 79,040	\$ 82,202
PUBLIC WORKS SERVICES	A1710	\$ 85,000	\$ 66,600	\$ 85,000	\$ 68,006	\$ 85,000	\$ 80,000	\$ 80,000	\$ 80,000
PARKING LOTS & GARAGES	A1720	\$ 1,361,000	\$ 1,397,335	\$ 1,281,000	\$ 1,606,884	\$ 1,589,000	\$ 1,679,800	\$ 1,696,598	\$ 1,713,564
Cayuga Garage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
METERED PARKING	A1740	\$ 1,080,000	\$ 981,563	\$ 1,018,000	\$ 1,208,193	\$ 1,140,000	\$ 1,125,000	\$ 1,147,500	\$ 1,170,450
BUS OPERATIONS	A1750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NORTHEAST TRANSIT	A1751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION FEES		\$ 3,000,000	\$ 2,961,202	\$ 2,874,500	\$ 3,455,333	\$ 3,387,000	\$ 3,410,800	\$ 3,461,263	\$ 3,512,669
PARKS & REC. CHARGES	A2001	\$ 512,457	\$ 479,829	\$ 490,330	\$ 467,641	\$ 507,232	\$ 549,332	\$ 554,825	\$ 560,374
REC. CONCESSION	A2012	\$ 70,000	\$ 50,462	\$ 65,000	\$ 56,132	\$ 57,000	\$ 60,000	\$ 60,600	\$ 61,206
GOLF COURSE CONCESSIONS	A2013	\$ 2,000	\$ 58	\$ 2,000	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
GOLF COURSE PRO SHOP	A2014	\$ 12,000	\$ 11,689	\$ 12,000	\$ 3,717	\$ 11,500	\$ 10,000	\$ 10,000	\$ 10,000
STEWART PARK CAROUSEL	A2015	\$ 9,500	\$ 11,517	\$ 10,500	\$ 9,564	\$ 10,500	\$ 10,800	\$ 10,500	\$ 10,500
BEACH & POOL CHARGES	A2025	\$ 62,000	\$ 53,237	\$ 57,000	\$ 51,896	\$ 56,000	\$ 56,000	\$ 56,560	\$ 57,126
ALEX HALEY POOL CHARGES	A2026	\$ 8,000	\$ 8,196	\$ 8,000	\$ 9,320	\$ 9,000	\$ 9,100	\$ 9,100	\$ 9,100
GOLF COURSE CHARGES	A2050	\$ 107,000	\$ 102,577	\$ 100,000	\$ 102,491	\$ 103,000	\$ 103,000	\$ 104,030	\$ 105,070
Golf Course Memberships	A2051	\$ 70,000	\$ 52,369	\$ 68,000	\$ 62,399	\$ 68,000	\$ 67,000	\$ 67,670	\$ 68,347
ICE RINK CHARGES	A2065	\$ 193,500	\$ 191,476	\$ 194,000	\$ 234,750	\$ 195,000	\$ 208,000	\$ 214,240	\$ 220,667
CONTRIBUTIONS FOR YOUTH	A2070	\$ 294,418	\$ 268,237	\$ 332,953	\$ 246,891	\$ 333,134	\$ 387,125	\$ 398,739	\$ 410,701
RECREATION PROGRAM FEES		\$ 1,340,875	\$ 1,229,647	\$ 1,339,783	\$ 1,248,801	\$ 1,352,366	\$ 1,462,357	\$ 1,488,264	\$ 1,515,090
ZONING FEES	A2110	\$ 5,500	\$ 6,280	\$ 6,000	\$ 6,900	\$ 6,500	\$ 6,900	\$ 7,107	\$ 7,320
SITE DEVEL. FEES	A2111	\$ 75,000	\$ 163,342	\$ 95,000	\$ 79,877	\$ 87,000	\$ 120,000	\$ 60,000	\$ 40,000
SUBDIVISION & SIGN FEES	A2112	\$ 3,000	\$ 2,061	\$ 2,000	\$ 17,234	\$ 7,500	\$ 12,000	\$ 3,000	\$ 3,000
OTHER HOME & COMMUNITY SERVICES	A2189	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
CEMETERY SERVICES	A2192	\$ 1,000	\$ 68	\$ 100	\$ 68	\$ 100	\$ 100	\$ 100	\$ 100
HOME & COMMUNITY SERVICE FEES		\$ 84,600	\$ 171,751	\$ 103,200	\$ 104,079	\$ 101,100	\$ 139,000	\$ 70,207	\$ 50,420
CIVIL SERVICE CHARGES	A2220	\$ 64,000	\$ 63,249	\$ 65,000	\$ 58,808	\$ 63,000	\$ 63,000	\$ 64,890	\$ 66,837
PUBLIC SAFETY SERVICE	A2260	\$ 3,500	\$ -	\$ 2,000	\$ -	\$ 500	\$ 500	\$ 1,800	\$ 1,800
TRANSIT PROGRAM REIMBURSEMENT	A2261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE PROTECTION SERVICE	A2262	\$ 3,135,000	\$ 3,020,085	\$ 3,081,200	\$ 3,006,071	\$ 3,033,000	\$ 3,097,057	\$ 3,100,000	\$ 3,100,000
PUBLIC WORKS SERVICES	A2300	\$ 124,183	\$ 124,183	\$ 124,183	\$ 124,183	\$ 124,183	\$ 124,183	\$ 124,183	\$ 124,183
DWI PROGRAM TO. CO.	A2310	\$ 14,000	\$ 12,800	\$ 14,000	\$ -	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
YOUTH SERVICES Other Governments	A2350	\$ 567,696	\$ 576,153	\$ 640,318	\$ 615,741	\$ 590,425	\$ 599,279	\$ 611,265	\$ 623,490
INTERGOVERNMENTAL CHARGES	A2375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFIT REIMBURSEMENT OTHER	A2376	\$ 3,000	\$ 2,400	\$ 2,000	\$ -	\$ 2,000	\$ 1,000	\$ 1,025	\$ 1,051
COUNTY CONRTIBUTION / CELEBRATIONS	A2379	\$ -	\$ 16,350	\$ -	\$ 15,600	\$ -	\$ -	\$ -	\$ -

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		Adopted 2015	2015	Adopted 2016	2016	Adopted 2017	PROJECTED 2018	PROJECTED 2019	PROJECTED 2020
DESCRIPTION	ACCOUNT NO.	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
INTEREST & EARNINGS	A2401	\$ 75,000	\$ 15,048	\$ 75,000	\$ 14,544	\$ 100,000	\$ 75,000	\$ 100,000	\$ 125,000
RENTAL OF PROPERTY	A2410	\$ 250,000	\$ 233,721	\$ 255,000	\$ 266,226	\$ 261,500	\$ 262,000	\$ 264,620	\$ 267,266
RENT OF EQUIPMENT	A2414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOLF CART RENTAL	A2415	\$ 50,000	\$ 36,383	\$ 50,000	\$ 55,808	\$ 50,000	\$ 51,000	\$ 51,000	\$ 51,000
TELEPHONE COMMISSION	A2450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USE OF MONEY & PROPERTY		\$ 4,286,379	\$ 4,100,372	\$ 4,308,701	\$ 4,156,981	\$ 4,238,608	\$ 4,287,019	\$ 4,332,783	\$ 4,374,626
BUSINESS & OCC. LICENSES	A2501	\$ 500	\$ 1,140	\$ 1,000	\$ 1,760	\$ 1,300	\$ 1,400	\$ 1,400	\$ 1,400
BINGO LIC. AND FEES	A2540	\$ 60	\$ 60	\$ 60	\$ 70	\$ 60	\$ 100	\$ 100	\$ 100
DOG LICENSES	A2542	\$ 13,500	\$ 11,612	\$ 13,000	\$ 11,707	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
BICYCLE LICENSES	A2545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY PERMITS	A2550	\$ 10,000	\$ 13,495	\$ 12,000	\$ 12,050	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
BUILDING & ALTER. PERMIT	A2555	\$ 700,000	\$ 1,036,720	\$ 800,000	\$ 1,173,044	\$ 842,000	\$ 705,000	\$ 500,000	\$ 500,000
STREET OPEN PERMITS	A2560	\$ 4,000	\$ 7,010	\$ 5,000	\$ 2,399	\$ 5,000	\$ 375,000	\$ 375,000	\$ 375,000
OTHER PERMITS	A2590	\$ 55,000	\$ 145,505	\$ 60,000	\$ 109,517	\$ 91,000	\$ 110,000	\$ 110,000	\$ 110,000
LICENSES & PERMIT FEES		\$ 783,060	\$ 1,215,542	\$ 891,060	\$ 1,310,547	\$ 964,360	\$ 1,216,500	\$ 1,011,500	\$ 1,011,500
FINES & FORFEITED BAIL	A2610	\$ 1,180,000	\$ 1,012,597	\$ 1,120,000	\$ 1,015,826	\$ 1,020,000	\$ 926,000	\$ 926,000	\$ 926,000
DOG FINES	A2611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINES & FORFEITURES		\$ 1,180,000	\$ 1,012,597	\$ 1,120,000	\$ 1,015,826	\$ 1,020,000	\$ 926,000	\$ 926,000	\$ 926,000
MINOR SALES	A2655	\$ 9,000	\$ 14,223	\$ 10,000	\$ 11,816	\$ 11,000	\$ 14,000	\$ 11,500	\$ 11,500
SALE OF PROPERTY	A2660	\$ 400,000	\$ 111,246	\$ 80,000	\$ 387,927	\$ 50,000	\$ 72,000	\$ 72,000	\$ 72,000
SALE OF EQUIPMENT	A2665	\$ 20,000	\$ 32,085	\$ 23,845	\$ 63,316	\$ 37,000	\$ 36,000	\$ 25,000	\$ 25,000
INSURANCE RECOVERIES	A2680	\$ 100,000	\$ 291,204	\$ 138,000	\$ 166,461	\$ 140,000	\$ 120,000	\$ 75,000	\$ 75,000
OTHER COMP. FOR LOSS	A2690	\$ 1,500	\$ 3,887	\$ 1,500	\$ 6,055	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
SALE OF PROP. & COMP. FOR LOSS		\$ 530,500	\$ 452,645	\$ 253,345	\$ 635,575	\$ 239,500	\$ 244,000	\$ 185,500	\$ 185,500
REFUND OF PRIOR YR. EXP.	A2701	\$ 20,000	\$ 83,010	\$ 20,000	\$ 4,552	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000
GIFTS & DONATIONS	A2705	\$ 1,310,629	\$ 1,388,963	\$ 1,310,629	\$ 1,486,810	\$ 1,332,839	\$ 1,350,963	\$ 1,377,982	\$ 1,405,542
CONT. LOW & MOD. HOUSING	A2706	\$ 500	\$ 290	\$ 450	\$ 235	\$ -	\$ -	\$ -	\$ -
UNCLASSIFIED REVENUES	A2770	\$ 15,000	\$ 8,707	\$ 15,000	\$ 28,173	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
MISCELLANEOUS		\$ 1,346,129	\$ 1,480,970	\$ 1,346,079	\$ 1,519,770	\$ 1,372,839	\$ 1,385,963	\$ 1,412,982	\$ 1,440,542
TRANS. FROM WATER FUND	A2801	\$ 299,880	\$ 299,880	\$ 293,846	\$ 293,846	\$ 280,000	\$ 272,000	\$ 263,840	\$ 255,925
TRANS. FROM SEWER FUND	A2802	\$ 353,000	\$ 353,000	\$ 345,000	\$ 345,000	\$ 330,000	\$ 315,000	\$ 305,550	\$ 296,384
TRANS. FROM CAPITAL FUND	A2803	\$ 206,000	\$ 75,000	\$ 200,000	\$ -	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000
TRANS. FROM JOINT ACTIVITY	A2804	\$ 241,153	\$ 241,153	\$ 235,892	\$ 235,892	\$ 224,162	\$ 205,984	\$ 199,804	\$ 193,810
TRANS. FROM SOLID WASTE	A2805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANS. FROM T & A FUND	A2807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANS. FROM DEBT SERVICE	A2808	\$ 352,167	\$ 352,167	\$ 395,653	\$ 395,653	\$ 449,545	\$ 483,205	\$ 300,000	\$ 250,000
TRANS. FROM STORMWATER FUND	A2810	\$ 74,884	\$ 74,884	\$ 50,000	\$ 50,000	\$ 5,445	\$ 4,000	\$ 10,000	\$ 10,000
INTERFUND REVENUES		\$ 1,527,084	\$ 1,396,084	\$ 1,520,391	\$ 1,320,391	\$ 1,439,152	\$ 1,430,189	\$ 1,279,194	\$ 1,206,119
STATE AID PER CAPITA	A3001	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398	\$ 2,610,398
STATE AID - MORTGAGE TAX	A3005	\$ 390,000	\$ 786,260	\$ 390,000	\$ 801,592	\$ 430,000	\$ 650,000	\$ 500,000	\$ 500,000
STATE AID - COURT FACILITY	A3021	\$ 82,000	\$ 85,679	\$ 105,000	\$ 88,964	\$ 95,000	\$ 100,000	\$ 102,500	\$ 105,063
STATE AID - STAR PROGRAM	A3089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - RECORDS MANAGE.	A3060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - SECURITY SERVICE	A3330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - PUBLIC SAFETY	A3389	\$ 10,000	\$ 5,035	\$ 10,000	\$ 4,219	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
STATE AID - OTHER HEALTH	A3489	\$ -	\$ -	\$ -	\$ 12,313	\$ -	\$ -	\$ -	\$ -
STATE AID - C.H.I.P.S	A3501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - STAR PROGRAM REIMB.	A3589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - OTHER	A3801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID YOUTH PROGRAM	A3820	\$ 170,110	\$ 136,220	\$ 122,144	\$ 123,022	\$ 114,722	\$ 185,116	\$ 135,147	\$ 135,147
STATE AID - HOME & COM. SER. \ STATE AID	A3989	\$ -	\$ 18,612	\$ -	\$ 7,550	\$ -	\$ -	\$ -	\$ -

City of Ithaca
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DESCRIPTION	ACCOUNT NO.	Adopted	2015	Adopted	2016	Adopted	PROJECTED	PROJECTED	PROJECTED
		2015	ACTUAL	2016	ACTUAL	2017	2018	2019	2020
		BUDGET		BUDGET		BUDGET	BUDGET	BUDGET	BUDGET
STATE AID- CODE ENFORCEMENT	A3995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID		\$ 3,262,508	\$ 3,642,204	\$ 3,237,542	\$ 3,648,058	\$ 3,260,120	\$ 3,555,514	\$ 3,358,045	\$ 3,360,608
FEDERAL AID - PUBLIC SAFETY	A4320	\$ 15,000	\$ 26,614	\$ 25,000	\$ 135,788	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000
FEDERAL AID-DRUG COURT/DOMIST. VIOL.	A4350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID- PUBLIC SAFETY OTHER	A4389	\$ -	\$ 30,995	\$ -	\$ -	\$ 292,060	\$ 331,172	\$ -	\$ -
FEDERAL AID- PUBLIC SAFETY HEALTH	A4489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID - YOUTH PROG.	A4820	\$ -	\$ 151,558	\$ -	\$ 155,855	\$ -	\$ -	\$ -	\$ -
FEDERAL AID - TRANSPORTATION	A4589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID- DISASTER ASSISTANCE	A4960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID- Other Home & Comm Services	A4989	\$ 66,600	\$ 94,420	\$ 109,417	\$ 100,756	\$ 100,000	\$ 100,000	\$ -	\$ -
FEDERAL AID- Other Home & Comm Services	A4991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL AID		\$ 81,600	\$ 303,587	\$ 134,417	\$ 392,399	\$ 417,060	\$ 446,172	\$ 15,000	\$ 15,000
SUB - TOTAL		\$ 32,103,335	\$ 32,520,344	\$ 32,061,553	\$ 33,463,175	\$ 32,795,105	\$ 33,818,514	\$ 33,162,798	\$ 33,533,393
PROPERTY TAX REVENUE(Tax Levy)		\$ 21,402,237	\$ 21,579,845	\$ 21,744,438	\$ 21,719,900	\$ 22,196,661	\$ 22,818,169	\$ 23,274,532	\$ 23,740,023
TOTAL REVENUE		\$ 53,505,572	\$ 54,100,189	\$ 53,805,991	\$ 55,183,075	\$ 54,991,766	\$ 56,636,683	\$ 56,437,331	\$ 57,273,416
% increase(decrease) OVER PREVIOUS YEAR		\$ 0.02304		\$ 0.00561		\$ 0.02204	\$ 0.02991	\$ (0.00352)	\$ 0.01481
ASSESSED VALUE AT BUDGET ADOPTION		\$ 1,660,375,229		\$ 1,686,923,021		\$ 1,843,576,510	\$ 1,895,196,761	\$ 1,933,100,696	\$ 1,971,762,710
Southwest Development % increase									
NET % increase(reduction) from PREVIOUS YEAR		6.2% INCR. ASSES.		1.60% INCR. ASSES.		9.2% INCR. ASSES.	2.8% INCR. ASSES.	2% INCR. ASSES.	2% INCR. ASSES.
TAX RATE PER \$1000		\$12.89/\$1000		\$12.89/\$1000		\$12.04/\$1000	\$12.04/\$1000	\$12.04/\$1000	\$12.04/\$1000
Projected Increase in Tax Rate over 3 yrs of 0%, 0, 0		\$ 12.8900		\$ 12.8900		\$ 12.0400	\$ 12.0400	\$ 12.0400	\$ 12.0400

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	ACCOUNT NO.#	Adopted 2015 BUDGET	ACTUAL 2015	Adopted 2016 BUDGET	ACTUAL 2016	Adopted 2017 BUDGET	PROJECTED 2018 BUDGET	PROJECTED 2019 BUDGET	PROJECTED 2020 BUDGET
LEGISLATIVE	A1010	\$ 111,654	\$ 109,528	\$ 116,679	\$ 116,242	\$ 116,720	\$ 117,150	\$ 119,446	\$ 121,787
HUMAN SERVICE AGENCIES	A1011								
OTHER SERVICE AGENCIES	A1012	\$ -	\$ 11,750	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -
HUMAN SERVICES COALITION	A1013	\$ 38,026	\$ 38,026	\$ 38,026	\$ 38,026	\$ 38,410	\$ 38,794	\$ 39,554	\$ 40,330
TCAD	A1014	\$ 15,038	\$ 15,038	\$ 15,038	\$ 15,038	\$ 15,188	\$ 15,340	\$ 17,776	\$ 17,776
Community Police Board	A1015	\$ 700	\$ 310	\$ 700	\$ 213	\$ 500	\$ 300	\$ 303	\$ 306
CITY PROSECUTOR	A1110	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
DRUG COURT	A1111								
DRUG FREE COMMUNITY PROGRAM		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
FINANCE (Controller's Office)	A1315	\$ 411,851	\$ 468,564	\$ 454,004	\$ 441,598	\$ 458,045	\$ 456,741	\$ 465,876	\$ 475,193
PURCHASING	A1345	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Public Information & Technology	A1316	\$ 620,709	\$ 569,889	\$ 623,388	\$ 614,329	\$ 636,855	\$ 658,518	\$ 671,688	\$ 685,122
ELECTIONS	A1450	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
RECORDS MANAGEMENT-Clerk	A1460	\$ 4,000	\$ 3,744	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 3,000	\$ 3,000
RECORDS MANAGEMENT-Planning	A1461								
CHAMBERLAIN'S OFFICE	A1317	\$ 378,635	\$ 377,301	\$ 386,166	\$ 384,100	\$ 381,522	\$ 388,517	\$ 396,287	\$ 404,213
TRAFFIC VIOLATIONS	A1130	\$ 155,563	\$ 137,870	\$ 153,383	\$ 148,416	\$ 153,959	\$ 154,416	\$ 157,504	\$ 160,654
HUMAN RESOURCES	A1430	\$ 437,286	\$ 443,375	\$ 485,110	\$ 488,426	\$ 486,991	\$ 486,059	\$ 495,780	\$ 505,696
INFORMATION SERVICES	A1320	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
MAYOR'S OFFICE	A1210	\$ 199,612	\$ 210,173	\$ 208,227	\$ 235,562	\$ 239,313	\$ 248,567	\$ 253,538	\$ 258,609
CITY ATTORNEY	A1420	\$ 379,411	\$ 456,052	\$ 446,538	\$ 378,862	\$ 451,510	\$ 456,651	\$ 465,784	\$ 475,100
CITY HALL BUILDING COSTS COMBINED		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
GENERAL GOVERNMENT									
UNDISTRIBUTED INSURANCE	A1910	\$ 851,000	\$ 624,397	\$ 592,000	\$ 559,999	\$ 629,000	\$ 872,000	\$ 941,760	\$ 1,017,101
MUNICIPAL ASSOC. DUES	A1920	\$ 4,367	\$ 4,236	\$ 4,502	\$ 4,236	\$ 4,502	\$ 4,502	\$ 4,642	\$ 4,785
JUDGEMENT AND CLAIMS	A1930	\$ 80,000	\$ 170,547	\$ 80,000	\$ 201,032	\$ 80,000	\$ 90,000	\$ 92,790	\$ 95,666
TAXES ON CITY PROPERTY	A1950	\$ 44,755	\$ 80,621	\$ 60,000	\$ 78,809	\$ 70,000	\$ 81,000	\$ 83,430	\$ 85,933
REFUND OF PROP. TAXES	A1964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROVISION OF UNCOLL. TAXES	A1984	\$ 17,000	\$ -	\$ 17,510	\$ 112,856	\$ 17,600	\$ 18,128	\$ 18,672	\$ 19,232
MISCELLANEOUS	A1989	\$ 41,000	\$ 53,109	\$ 41,200	\$ 33,962	\$ 43,000	\$ 45,000	\$ 45,450	\$ 45,905
CONTINGENCY	A1990	\$ 442,920	\$ -	\$ 380,000	\$ -	\$ 354,000	\$ 410,000	\$ 410,000	\$ 410,000
Payment to County for Dispatchers(one-time)									
PUBLIC WORKS DEPT.									
PUBLIC WORKS ADMIN.:									
ENGINEERING	A1440	\$ 405,866	\$ 398,439	\$ 394,590	\$ 377,385	\$ 386,995	\$ 479,517	\$ 489,107	\$ 498,889
PUBLIC WORKS ADMIN	A1490	\$ 168,765	\$ 188,570	\$ 224,225	\$ 259,134	\$ 237,068	\$ 270,637	\$ 276,050	\$ 281,571
STREETS ADMIN.	A5010	\$ 259,230	\$ 249,813	\$ 279,582	\$ 231,152	\$ 308,611	\$ 357,325	\$ 364,472	\$ 371,761
BLDG. SYSTEMS(Combined)	A1620	\$ 488,216	\$ 466,706	\$ 493,156	\$ 453,180	\$ 499,381	\$ 516,047	\$ 526,368	\$ 536,895
CITY HALL	A1621	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
CITY COURT	A1627	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
BT-GLASS	A1628	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
TRAFFIC CONTROL:									
TRAFFIC CONTROL(Combined)	A3311	\$ 627,082	\$ 645,309	\$ 636,002	\$ 688,470	\$ 548,340	\$ 568,270	\$ 579,635	\$ 591,228
TRAFFIC SIGNALS	A3312	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -

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	ACCOUNT NO.#	Adopted 2015 BUDGET	ACTUAL 2015	Adopted 2016 BUDGET	ACTUAL 2016	Adopted 2017 BUDGET	PROJECTED 2018 BUDGET	PROJECTED 2019 BUDGET	PROJECTED 2020 BUDGET
TRANSPORTATION MAINT.									
MAINT. OF ROADS(Combined)	A5111	\$ 1,353,488	\$ 1,384,225	\$ 1,341,327	\$ 1,179,343	\$ 1,347,894	\$ 1,425,951	\$ 1,474,470	\$ 1,523,959
ST. & RD. PATCHING	A5112	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
SURFACE TREATMENT	A5113	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
BRIDGE MAINT.	A5120	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
STREET LIGHTING	A5182	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
SNOW REMOVAL	A5142	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
STREET CLEANING(To Stormwater)	A8170	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
STORM SEWER MAINT.(To Stormwater)	A8141	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
GARAGE	A5132	\$ 522,415	\$ 534,159	\$ 521,911	\$ 541,742	\$ 537,735	\$ 587,588	\$ 599,340	\$ 611,327
COMMONS/SIDEWALKS									
SIDEWALKS	A5410	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
COMMONS MAINT.	A5411	\$ 307,425	\$ 264,972	\$ 332,978	\$ 418,724	\$ 410,629	\$ 400,673	\$ 408,686	\$ 416,860
TRANSIT SYSTEM									
BUS OPERATION	A5630	\$ 525,232	\$ 524,970	\$ 533,232	\$ 532,713	\$ 533,232	\$ 533,432	\$ 544,101	\$ 554,983
NORTHEAST TRANSIT	A5631	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PARKING SYSTEMS									
West End Parking Lot	A5650								
Parking (Combined)	A5651	\$ 929,084	\$ 1,108,678	\$ 1,062,387	\$ 1,079,870	\$ 972,575	\$ 1,000,569	\$ 1,020,580	\$ 1,040,992
SENECA ST. RAMP	A5652	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
GREEN ST. RAMP	A5653	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
DRYDEN RD. RAMP	A5654	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Cayuga Garage	A5655	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Parking Administration	A5656	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Fin. Assistance Cayuga Garage	A5655-5435	\$ 1,011,000	\$ 1,011,000	\$ 1,075,000	\$ 1,075,000	\$ 1,050,000	\$ 1,050,000	\$ 1,075,000	\$ 1,075,000
PARKS SYSTEMS									
PARKS & FORESTRY	A7111	\$ 621,343	\$ 677,111	\$ 643,900	\$ 710,206	\$ 700,347	\$ 740,201	\$ 755,005	\$ 770,105
STEWART PARK	A7112	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
SIX MILE CREEK(To Stormwater)	A7113	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
STEWART PARK CAROUSEL	A7114	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
BEACH & POOLS	A7181	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
CASS PARK POOL & RINK	A7182	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
CASS PARK FIELDS	A7183	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
GOLF COURSE	A7250	\$ 229,674	\$ 233,668	\$ 222,736	\$ 224,888	\$ 214,150	\$ 230,297	\$ 234,903	\$ 239,601
REFUSE & GARBAGE *	A8160	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
RECYCLING PROGRAM *	A8161	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
FLOOD & EROSION CONTROL									
FALL CREEK STATION(To Stormwater)	A8142	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Stormwater	A8597	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
FLOOD CONTROL(To Stormwater)	A8745	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
CITY CEMETERY	A8810	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS									
POLICE DEPT.	A3120	\$ 6,872,844	\$ 7,106,246	\$ 6,927,161	\$ 7,225,987	\$ 7,025,750	\$ 7,154,451	\$ 7,297,540	\$ 7,443,491
FIRE DEPT.	A3410	\$ 6,150,521	\$ 6,087,379	\$ 6,154,063	\$ 6,120,462	\$ 6,298,082	\$ 6,366,213	\$ 6,493,537	\$ 6,623,408
CONTROL OF DOGS	A3510	\$ 62,875	\$ 60,375	\$ 62,875	\$ 60,375	\$ 60,375	\$ 60,375	\$ 62,875	\$ 62,875
BUILDING DEPT.	A3620	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
CONTRIBUTION TO BID(IDP)	A6995	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000

City of Ithaca
 Summary of Expenses Actual/Projections
 2015-2020
 10/4/2017 12:23 PM

	ACCOUNT NO.#	Adopted 2015 BUDGET	ACTUAL 2015	Adopted 2016 BUDGET	ACTUAL 2016	Adopted 2017 BUDGET	PROJECTED 2018 BUDGET	PROJECTED 2019 BUDGET	PROJECTED 2020 BUDGET
YOUTH BUREAU:									
YOUTH BUREAU	A7310	\$ 3,012,868	\$ 3,089,924	\$ 3,055,354	\$ 3,201,503	\$ 3,112,527	\$ 3,200,748	\$ 3,264,763	\$ 3,330,058
GIAC	A7311	\$ 1,393,504	\$ 1,418,525	\$ 1,425,133	\$ 1,453,144	\$ 1,449,225	\$ 1,607,754	\$ 1,639,909	\$ 1,672,707
SOUTHSIDE CENTER-Maint	A7312	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
SSCC funding	A1016	\$ 145,877	\$ 145,877	\$ 145,877	\$ 145,877	\$ 145,877	\$ 147,336	\$ 150,282	\$ 153,288
CELEBRATIONS	A7550	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Planning, Building & Economic Development	A8020	\$ 1,533,936	\$ 1,561,348	\$ 1,644,913	\$ 1,665,787	\$ 1,579,890	\$ 1,878,141	\$ 1,915,704	\$ 1,954,018
COMMONS ADVISORY	A8510	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
LOW & MOD. INCOME HOUSING	A8515	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
ENERGY COMM.	A8570	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
STATE EMPLOYEES RETIREMENT	A9010	\$ 1,742,824	\$ 1,607,408	\$ 1,426,835	\$ 1,394,487	\$ 1,417,000	\$ 1,399,464	\$ 1,413,459	\$ 1,427,593
POLICE&FIRE RETIREMENT	A9015	\$ 2,608,560	\$ 2,442,749	\$ 2,515,000	\$ 2,600,128	\$ 2,776,967	\$ 2,583,926	\$ 2,635,605	\$ 2,688,317
SOCIAL SECURITY/Medicare	A9030	\$ 1,717,825	\$ 1,665,956	\$ 1,757,900	\$ 1,664,973	\$ 1,798,559	\$ 1,831,252	\$ 1,886,190	\$ 1,942,775
WORKERS COMPENSATION	A9040	\$ 734,634	\$ 1,137,917	\$ 791,936	\$ 873,760	\$ 771,188	\$ 789,818	\$ 829,309	\$ 870,774
UNEMPLOYMENT INSURANCE	A9050	\$ 58,000	\$ 37,372	\$ 50,000	\$ 51,960	\$ 50,000	\$ 51,000	\$ 50,000	\$ 50,000
HEALTH INSURANCE	A9060	\$ 9,022,300	\$ 8,870,073	\$ 9,171,072	\$ 9,148,125	\$ 9,658,289	\$ 9,945,933	\$ 10,741,608	\$ 11,600,936
DENTAL INSURANCE	A9070	\$ 84,000	\$ 99,568	\$ 96,000	\$ 104,735	\$ 101,200	\$ 107,050	\$ 110,262	\$ 113,569
DAY CARE PROGRAM	A9080	\$ 37,000	\$ 49,141	\$ 37,000	\$ 39,406	\$ 50,000	\$ 47,500	\$ 45,125	\$ 42,869
SUPP. BENEFIT DISABLED FIRE	A9085	\$ 153,551	\$ 147,235	\$ 153,551	\$ 131,522	\$ 109,160	\$ 76,170	\$ 78,455	\$ 80,809
UNDISTRIBUTED BENEFITS ABSENCES	A9088								
EMPLOYEE TUITION	A9089	\$ 12,000	\$ -	\$ 9,000	\$ -	\$ 6,000	\$ 12,000	\$ 12,360	\$ 12,731
SERIAL BONDS	A9710	\$ 3,764,126	\$ 3,764,126	\$ 3,368,360	\$ 3,368,360	\$ 3,712,663	\$ 4,019,250	\$ 4,220,213	\$ 4,431,223
INT. ON SERIAL BONDS	A9711	\$ 1,926,232	\$ 1,923,311	\$ 1,837,932	\$ 1,837,859	\$ 1,930,069	\$ 1,432,074	\$ 1,475,036	\$ 1,519,287
STATUTORY INSTALL. BONDS	A9720	\$ 63,180	\$ 63,180	\$ 66,120	\$ 66,120	\$ 69,200	\$ -	\$ -	\$ -
STATUTORY INSTALL. INT.	A9721	\$ 9,209	\$ 9,209	\$ 6,278	\$ 6,279	\$ 3,212	\$ -	\$ -	\$ -
BOND ANTICIPATION NOTES	A9730	\$ 768,668	\$ 684,168	\$ 1,266,925	\$ 1,266,925	\$ 964,786	\$ 1,403,264	\$ 1,665,362	\$ 1,935,323
BOND ANTICIPATION NOTE INT.	A9731	\$ 60,759	\$ 60,641	\$ 165,798	\$ 164,199	\$ 180,721	\$ 299,809	\$ 329,790	\$ 362,769
Capital Lease Pricipal	A9785	\$ 187,326	\$ 187,325	\$ 191,031	\$ 191,029	\$ 194,883	\$ 101,741	\$ 105,884	\$ 110,194
Capital Lease Interest	A9786	\$ 32,783	\$ 32,782	\$ 29,078	\$ 29,079	\$ 25,226	\$ 21,224	\$ 17,083	\$ 12,774
PAYING AGENT FEE	A9795	\$ -		\$ -			\$ -	\$ -	\$ -
TRANSFERS TO CAPITAL FUND	A9950	\$ -							

City of Ithaca
 Summary of Expenses Actual/Projections
 2015-2020
 10/4/2017 12:23 PM

	ACCOUNT NO.#	Adopted 2015 BUDGET	ACTUAL 2015	Adopted 2016 BUDGET	ACTUAL 2016	Adopted 2017 BUDGET	PROJECTED 2018 BUDGET	PROJECTED 2019 BUDGET	PROJECTED 2020 BUDGET
TRANSFER TO WATER FUND	A9902								
TRANSFERS TO CAPITAL RESERVE	A9951								
TRANSFER TO SEWER FUND	A9903								
TRANSFERS TO SOLID WASTE	A9952	\$ -		\$ -		\$ -	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL EXPENDITURES		\$ 53,898,749	\$ 53,774,985	\$ 54,283,689	\$ 54,510,594	\$ 55,479,921	\$ 57,323,683	\$ 59,552,348	\$ 61,862,369
TOTAL REVENUES		\$ 53,505,572	\$ 54,100,189	\$ 53,805,991	\$ 55,183,075	\$ 54,991,766	\$ 56,636,683	\$ 56,437,331	\$ 57,273,416
ACTUAL IMPACT ON FUND BALANCE									
POTENTIAL IMPACT ON FUND BALANCE									
APPROPRIATED FUND BALANCE		\$ (393,177)		\$ (477,699)		\$ (488,155)	\$ (687,000)		
Spending increases Budget/Budget		1.84%		0.71%		2.20%	3.32%	3.89%	3.88%
Spending increases Actual/Actual									
PROJECTED/Actual Surplus(Deficit)		\$ (0)	\$ 325,204	\$ 0	\$ 672,481	\$ 0	\$ (0)	\$ (3,115,017)	\$ (4,588,953)
PROJECTED CUMULATIVE Surplus(Deficit) 2018-2020									\$ (7,703,970)

City of Ithaca
Tax Rate/Assessment Rate History
1991-2018

% Increase In Tax Rate	Year	Tax Rate	Taxable Assessed Value	Tax Revenue	Tax Levy Change	(Decrease)/Increase In Assessed Value	\$ Increase(Decrease) In Taxes Raised	% in Assessment Increase(Decrease)
	1991	7.29000	\$ 895,331,659.00	\$ 6,526,967.79				
5.4870%	1992	7.69000	\$ 881,948,351.00	\$ 6,782,182.82	3.91%	\$ (13,383,308.00)	\$ 255,215.03	-1.49%
3.5371%	1993	7.96200	\$ 880,120,318.00	\$ 7,007,517.97	3.32%	\$ (1,828,033.00)	\$ 225,335.15	-0.21%
0.0000%	1994	7.96200	\$ 873,856,600.00	\$ 6,957,646.25	-0.71%	\$ (6,263,718.00)	\$ (49,871.72)	-0.71%
4.6220%	1995	8.33000	\$ 861,951,876.00	\$ 7,180,059.13	3.20%	\$ (11,904,724.00)	\$ 222,412.88	-1.36%
3.9976%	1996	8.66300	\$ 844,214,073.00	\$ 7,313,426.51	1.86%	\$ (17,737,803.00)	\$ 133,367.39	-2.06%
3.2875%	1997	8.94780	\$ 832,844,488.00	\$ 7,452,125.91	1.90%	\$ (11,369,585.00)	\$ 138,699.40	-1.35%
3.0063%	1998	9.21680	\$ 816,382,611.00	\$ 7,524,353.61	0.97%	\$ (16,461,877.00)	\$ 72,227.70	-1.98%
1.0036%	1999	9.30930	\$ 818,942,316.00	\$ 7,623,779.70	1.32%	\$ 2,559,705.00	\$ 99,426.09	0.31%
2.0002%	2000	9.49550	\$ 816,149,545.00	\$ 7,749,748.00	1.65%	\$ (2,792,771.00)	\$ 125,968.30	-0.34%
3.6533%	2001	9.84240	\$ 835,258,185.00	\$ 8,220,945.16	6.08%	\$ 19,108,640.00	\$ 471,197.16	2.34%
4.4996%	2002	10.28527	\$ 840,974,015.00	\$ 8,649,644.81	5.21%	\$ 5,715,830.00	\$ 428,699.65	0.68%
13.6577%	2003	\$ 11.6900	\$ 865,744,842.00	\$ 10,120,557.20	17.01%	\$ 24,770,827.00	\$ 1,470,912.40	2.95%
9.2387%	2004	\$ 12.7700	\$ 918,490,809.00	\$ 11,729,127.63	15.89%	\$ 52,745,967.00	\$ 1,608,570.43	6.09%
3.3673%	2005	\$ 13.2000	\$ 1,023,695,402.00	\$ 13,512,779.31	15.21%	\$ 105,204,593.00	\$ 1,783,651.68	11.45%
0.4545%	2006	\$ 13.2600	\$ 1,140,181,492.00	\$ 15,118,806.58	11.89%	\$ 116,486,090.00	\$ 1,606,027.28	11.38%
2.5641%	2007	\$ 13.6000	\$ 1,182,853,795.00	\$ 16,086,811.61	6.40%	\$ 42,672,303.00	\$ 968,005.03	3.74%
3.8235%	2008	\$ 14.1200	\$ 1,192,983,826.00	\$ 16,844,931.62	4.71%	\$ 10,130,031.00	\$ 758,120.01	0.86%
-13.3853%	2009	\$ 12.2300	\$ 1,429,887,741.00	\$ 17,487,527.07	3.81%	\$ 236,903,915.00	\$ 642,595.45	19.86%
0.6541%	2010	\$ 12.3100	\$ 1,480,922,619.00	\$ 18,230,157.44	4.25%	\$ 51,034,878.00	\$ 742,630.37	3.57%
2.5995%	2011	\$ 12.6300	\$ 1,492,021,006.00	\$ 18,844,225.31	3.37%	\$ 11,098,387.00	\$ 614,067.87	0.75%
2.3753%	2012	\$ 12.9300	\$ 1,512,975,624.00	\$ 19,562,774.82	3.81%	\$ 20,954,618.00	\$ 718,549.51	1.40%
1.1601%	2013	\$ 13.0800	\$ 1,536,536,783.00	\$ 20,097,901.12	2.74%	\$ 23,561,159.00	\$ 535,126.30	1.56%
0.3058%	2014	\$ 13.1200	\$ 1,564,032,345.00	\$ 20,520,104.37	2.10%	\$ 27,495,562.00	\$ 422,203.24	1.79%
-1.7530%	2015	\$ 12.8900	\$ 1,660,375,229.00	\$ 21,402,236.70	4.30%	\$ 96,342,884.00	\$ 882,132.34	6.16%
0.0000%	2016	\$ 12.8900	\$ 1,688,547,721.00	\$ 21,765,380.12	1.70%	\$ 28,172,492.00	\$ 363,143.42	1.70%
-6.5943%	2017	\$ 12.0400	\$ 1,843,576,510.00	\$ 22,196,661.18	1.98%	\$ 155,028,789.00	\$ 431,281.06	9.18%
0.0000%	2018	\$ 12.0400	\$ 1,895,196,761.00	\$ 22,818,169.00	2.80%	\$ 51,620,251.00	\$ 621,507.82	2.80%

City of Ithaca
Fund Balance Activity G/F
As of 9/30/17
File:Budgetreserves

General Fund			% of Oper.	Total Fund	% of Oper.	Unassigned	Appropriated F/B	Appropriated	(negative)
Year Ending			Expenses	Balance	Expenses	Fund Balance	Per Budget	Fund Balance Used	Results of Operations
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			13.10%	\$ 4,714,791	5.45%	\$ 1,961,412	\$ -	\$ -	\$ 141,553
G/F Fund Balance 12/31/2005			14.66%	\$ 5,544,827	7.20%	\$ 2,724,565	\$ -	\$ -	\$ 878,323
G/F Fund Balance 12/31/2006			17.78%	\$ 7,056,253	9.94%	\$ 3,943,892	\$ -	\$ -	\$ 1,635,945
G/F Fund Balance 12/31/2007			20.04%	\$ 8,570,979	10.77%	\$ 4,605,227	\$ -	\$ -	\$ 1,464,109
G/F Fund Balance 12/31/2008			20.24%	\$ 9,303,425	11.82%	\$ 5,433,751	\$ 496,435	\$ -	\$ 721,437
G/F Fund Balance 12/31/2009			18.78%	\$ 8,805,714	8.34%	\$ 3,909,513	\$ 492,045	\$ 306,633	\$ (467,661)
G/F Fund Balance 12/31/2010			18.36%	\$ 8,765,117	7.87%	\$ 3,758,180	\$ 950,000	\$ 71,164	\$ (71,164)
G/F Fund Balance 12/31/2011			16.77%	\$ 8,352,701	6.20%	\$ 3,087,878	\$ 792,000	\$ 492,276	\$ (492,276)
G/F Fund Balance 12/31/2012			16.76%	\$ 8,416,779	7.79%	\$ 3,914,894	\$ 995,000	\$ 216,310	\$ (216,310)
G/F Fund Balance 12/31/2013			16.16%	\$ 8,248,148	7.24%	\$ 3,694,176	\$ 299,632	\$ 174,125	\$ (174,125)
G/F Fund Balance 12/31/2014			14.76%	\$ 7,819,268	6.34%	\$ 3,359,462	\$ 622,022	\$ 318,179	\$ (390,400)
G/F Fund Balance 12/31/2015			15.16%	\$ 8,150,000	7.33%	\$ 3,940,000	\$ 393,177	\$ -	\$ 325,604
G/F Fund Balance 12/31/2016			15.88%	\$ 8,657,674	7.25%	\$ 3,953,609	\$ 477,699	\$ -	\$ 675,158
9/30/2017	2017	revs		\$ 41,839,037					
		exp		\$ 39,174,319					
				\$ 2,664,718					
12/31/2016	2016	revs		\$ 55,185,753					
		exp		\$ 54,510,595					
				\$ 675,158					
12/31/2015	2015	revs		\$ 54,100,189					
		exp		\$ 53,774,585					
				\$ 325,604					
12/31/2014	2014	revs		\$ 52,584,412					
		exp		\$ 52,974,812					
				\$ (390,400)					
	2013	revs		\$ 50,869,656					
		exp		\$ 51,043,781					
				\$ (174,125)					
	2012	revs		\$ 50,007,884					
		exp		\$ 50,224,194					
				\$ (216,310)					
	2011	revs		\$ 49,325,520					
		exp		\$ 49,817,796					
				\$ (492,276)					
	2010	revs		\$ 47,681,315					
		exp		\$ 47,752,479					
				\$ (71,164)					

City of Ithaca
 Summary of Water and Sewer Rates
 1989-2018

<u>Year</u>	<u>Per 100 cu ft</u>		<u>Per 100 cu ft</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	\$ 4.73	5%	\$ 5.47	8%
2014	\$ 5.11	8%	\$ 5.47	0%
2015	\$ 5.62	10%	\$ 5.47	0%
2016	\$ 6.01	7%	\$ 5.69	4%
2017	\$ 6.43	7%	\$ 5.80	2%
2018	Proposed \$ 6.94	8%	Proposed \$ 5.80	0%
Average		7%		7%

City of Ithaca
Debt Limit Schedule
December 31, 2017
All Issued and Authorized 2018 Projects and Expected 2018 Debt Payments

For Year Ended	Line No.	Assessed Value Of Taxable Real Estate	State Equalization Rate	Full Value Of Taxable Real Estate
12/31/2013	1	\$1,563,868,095	100.00	\$1,563,868,095
12/31/2014	2	\$1,660,375,229	100.00	\$1,660,375,229
12/31/2015	3	\$1,688,547,721	100.00	\$1,688,847,721
12/31/2016	4	\$1,843,576,510	100.00	\$1,843,576,510
12/31/2017	5	\$1,895,196,761	100.00	\$1,895,196,761
Total of Lines 1 thru 5	6			\$8,651,864,316
Average Full Tax Valuation	7			\$1,730,372,863
Debt Limit 7% of Line 7				\$121,126,100
NET INDEBTEDNESS SUBJECT TO DEBT LIMIT				
INCLUSIONS				
				\$87,810,000
				\$4,049,440
				\$42,610,883
				\$134,470,323
EXCLUSIONS				
			\$4,490,402	
			\$0	
			\$0	
			\$0	
			\$690,000	
			\$4,716,649	
			\$40,427,767	
				\$50,324,818
				\$84,145,505
				\$121,126,100
				\$84,145,505
				\$36,980,595
				31%
				69%

City of Ithaca
 Constitutional Tax Margin Schedule
 August 31, 2017

FOR YEAR ENDED	LINE NO.	ASSESSED VALUE OF TAXABLE REAL ESTATE	STATE EQUALIZATION RATE	FULL VALUE OF TAXABLE REAL ESTATE
12/31/2012	2	\$1,536,246,783	100	\$1,536,246,783
12/31/2013	3	\$1,564,032,345	100	\$1,564,032,345
12/31/2014	4	\$1,660,375,229	100	\$1,660,375,229
12/31/2015	5	\$1,688,547,721	100	\$1,688,547,721
12/31/2016	5	\$1,843,576,510	100	<u>\$1,843,576,510</u>
TOTAL OF LINES 1 THRU 5	6			\$8,292,778,588
AVERAGE FULL TAX VALUATION	7			\$1,658,555,718
TAX LIMIT 2% OF LINE 7				\$33,171,114
TAX LEVY - 2017				<u>\$22,196,661</u>
EXCLUSIONS				<u>\$ 8,215,393</u>
Tax Levy Subject To tax Limit				<u>\$13,981,268</u>
CONSTITUTIONAL TAX MARGIN				<u>\$19,189,846</u>
		PERCENTAGE OF TAXING POWER AVAILABLE		<u>58%</u>
		PERCENTAGE OF TAX POWER EXHAUSTED		<u>42%</u>
		80%-90% Exhausted Caution Zone		
		Over 90% Exhausted Danger Zone		

City of Ithaca
2015-2018 Budget Summary Narrative Revenues
9/30/17

2015-2018 Budget Revenue Summary Narrative							
General Fund:							
Revenues:		Actual	Actual	Actual 2017 Amt	2017	2018	
Account	Title	2015 Amt	2016 Amt	As of 9/30/17	Budgeted	Projected	2018 Budget Notes
A1002	Collegetown Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	Assessment for the Dryden Road Garage was completed in 2008
A1081	In Lieu of Tax payments	\$ 525,610	\$ 613,830	\$ 440,265	\$ 605,000	\$ 550,000	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	\$ 328,084	\$ 220,908	\$ 152,864	\$ 255,000	\$ 252,000	Late pays of taxes and interest and penalties associated
A1091	Pen. on Assessments	\$ -	\$ 454	\$ 23	\$ -	\$ -	Penalty fee for late payment of assessment, no assessments currently
A1101	Sales Tax	\$ 13,315,151	\$ 13,442,751	\$ 8,952,609	\$ 13,700,000	\$ 14,097,000	Increased due to current market conditions new development, trends and actual activity
A1131	Utilities Gross Rec Tax	\$ 213,446	\$ 203,511	\$ 140,769	\$ 265,000	\$ 240,000	1% charge on utility bills within the city, trending lower
A1170	Franchises	\$ 171,452	\$ 173,961	\$ 88,176	\$ 178,000	\$ 176,000	Represents Time Warner agreement and payment, nothing added for telecom revenue Reflects actual activity
A1230	Chamberlain Fees	\$ 84,318	\$ 82,120	\$ 69,121	\$ 90,000	\$ 90,000	Represents various chamberlain fees collected
A1235	Tax Sale Advertising	\$ 3,279	\$ 130	\$ 1,885	\$ 3,000	\$ 2,000	Represents fees for tax sales
A1255	City Clerk Fees	\$ 20,330	\$ 17,915	\$ 14,775	\$ 20,000	\$ 20,000	Represents various collections of clerk fees, marriage fees, other licenses
A1520	Police Dept Fees	\$ 11,228	\$ 26,040	\$ 8,879	\$ 12,000	\$ 13,000	Represents various IPD fees, Reflects actual activity, finger printing fees
A1550	Dog Control Fees	\$ 50	\$ 60	\$ -	\$ -	\$ -	Collection of fees for dog control
A1560	Safety Inspection Fees	\$ 229,103	\$ 219,755	\$ 70,324	\$ 234,000	\$ 180,000	Housing inspections fees, reflects estimated activity from Building Department, trending lower
A1561	Electrical Inspections	\$ 15,265	\$ 18,742	\$ 12,513	\$ 20,000	\$ 20,000	Fees for electrical inspections, new activity in 2003, reflects actual activity
A1562	Electrical Permits	\$ 93,210	\$ 120,440	\$ 79,479	\$ 130,000	\$ 125,000	Fees for electrical permits, new allocation in 2015, reflects actual activity
A1565	Fire Inspection Fees	\$ 58,921	\$ 87,048	\$ 74,657	\$ 64,000	\$ 76,000	Fees collected for fire inspections, estimated for actual activity
A1710	Public Works Services	\$ 66,600	\$ 68,006	\$ 28,305	\$ 85,000	\$ 80,000	Fees for DPW activity, sidewalk program moved to SID and other DPW services
A1720	Parking Lot & Garages	\$ 1,397,335	\$ 1,606,884	\$ 1,165,799	\$ 1,589,000	\$ 1,679,800	Fees collected for parking from lots and garages, permits and tickets, trending higher eliminated hour free in 2011, improved equipment
A1740	Metered Parking	\$ 981,563	\$ 1,208,193	\$ 808,938	\$ 1,140,000	\$ 1,125,000	Fees collected from parking meters, increased for actual activity, pay stations meter fee increase increased fee in 2015 from \$1 to meter rate of \$1.50, reallocation in core
A2001	Parks and Rec Charges	\$ 479,829	\$ 467,641	\$ 417,352	\$ 507,232	\$ 549,332	Various fees collected for recreation of Youth and adults Fees adjusted by Youth Bureau and reflect actual programs in 2018
A2012	Recreation Concession	\$ 50,462	\$ 56,132	\$ 32,938	\$ 57,000	\$ 60,000	Fees from the sale of concessions at Cass Park includes cass rink and pool activity
A2013	Golf Course Concessions	\$ 58	\$ 4,000	\$ -	\$ 2,000	\$ 2,000	Revenue collected from golf course concessions
A2014	Golf Course Pro Shop	\$ 11,689	\$ 3,717	\$ 2,540	\$ 11,500	\$ 10,000	Revenue collected from sale of Golf shop items
A2015	Stewart Park Carousel	\$ 11,517	\$ 9,564	\$ 11,507	\$ 10,500	\$ 10,800	Revenue collected from operation of carousel
A2025	Beach and Pool Charges	\$ 53,237	\$ 51,896	\$ 40,668	\$ 56,000	\$ 56,000	Fees collected from Cass Pool activity, YB staff recommendation Reflects actual activity in good weather
A2026	Alex Haley Pool Charges	\$ 8,196	\$ 9,320	\$ 9,060	\$ 9,000	\$ 9,100	Fees collected from GIAC Pool activity
A2050	Golf Course Charges	\$ 102,577	\$ 102,491	\$ 74,535	\$ 103,000	\$ 103,000	Revenue collected from the golf course, changing allocation
A2051	Golf Course Memberships	\$ 52,369	\$ 62,399	\$ 60,926	\$ 68,000	\$ 67,000	Fees adjusted by DPW annually, always dependent on the weather
A2065	Ice Rink Charges	\$ 191,476	\$ 234,750	\$ 113,705	\$ 195,000	\$ 208,000	Revenue collected from Cass Rink activity adjusted by Youth Bureau
A2070	Cont. for Youth	\$ 268,237	\$ 246,891	\$ 134,466	\$ 333,134	\$ 387,125	Fees for youth services adjusted per Youth Bureau staff
A2110	Zoning Fees	\$ 6,280	\$ 6,900	\$ 4,150	\$ 6,500	\$ 6,900	Fees for zoning collected by Building dept adjusted to reflect current activity
A2111	Site Development Fees	\$ 163,342	\$ 79,877	\$ 114,962	\$ 87,000	\$ 120,000	Fees for site planning, including fees for cornell projects adjusted per planning dept, activity is increasing due to development demand
A2112	Subdivision & Sign Fees	\$ 2,061	\$ 17,234	\$ 9,710	\$ 7,500	\$ 12,000	Fees collected for signs and subdivisions
A2189	Other Home & Comm Services	\$ -	\$ -	\$ -	\$ -	\$ -	Fees for IFD community services
A2192	Cemetery Services	\$ 68	\$ 68	\$ -	\$ 100	\$ 100	Revenues from Trust funds for cemetery activity
A2220	Civil Service Charges	\$ 63,249	\$ 58,808	\$ 1,095	\$ 63,000	\$ 63,000	Fees collected from ICSD for civil service activity city provided, ICSD wants to discontinue
A2260	Public Safety Services	\$ -	\$ -	\$ -	\$ 500	\$ 500	Billed by fire/police for safety services provided to various agencies
A2261	Transit Program Reim.	\$ -	\$ -	\$ -	\$ -	\$ -	Revenue collected from TCAT for manager of operations position was employed by city

City of Ithaca
2015-2018 Budget Summary Narrative Revenues
9/30/17

2015-2018 Budget Revenue Summary Narrative																	
General Fund:																	
Revenues:		Actual	Actual	Actual 2017 Amt	2017	2018											
Account	Title	2015 Amt	2016 Amt	As of 9/30/17	Budgeted	Projected	2018 Budget Notes										
A2262	Fire Protection Service	\$ 3,020,085	\$ 3,006,071	\$ 2,040,000	\$ 3,033,000	\$ 3,097,057	the position is a TCAT employee as of 2007										
							Revenue collected from Town of Ithaca for Fire Services										
							adjusted for benefits and new contract amount at 31.89%										
A2300	Public Works Service	\$ 124,183	\$ 124,183	\$ -	\$ 124,183	\$ 124,183	Reimbursement from NYS arterial system for city maintenance on arterials										
A2310	DPW Program Tomp County	\$ 12,800	\$ -	\$ 2,707	\$ 14,000	\$ 14,000	Reimbursement from Tompkins County for city DWI unit										
A2350	Youth Services Oth Govts	\$ 576,153	\$ 615,741	\$ 457,345	\$ 590,425	\$ 599,279	Fees collected for youth services from other governments										
							includes cass facility payment of \$50,000 from Town of Ithaca										
A2375	Intergovernmental Service	\$ -	\$ -	\$ -	\$ -	\$ -	IURA payments for gateway loan repayment, last year 2008, loan refinanced										
A2376	Benefit Reim Other	\$ 2,400	\$ -	\$ -	\$ 2,000	\$ 1,000	Reimbursement of benefits for IPD related services										
A2379	County Celebrations	\$ 16,350	\$ 15,600	\$ 8,300	\$ -	\$ -	For county grant passed thru the city, amend budget when grants approvec										
A2401	Interest & Earnings	\$ 15,048	\$ 14,544	\$ -	\$ 100,000	\$ 75,000	Interest earned on city investments, look to increase rate of return,										
							interest rates are expected to remain low and less cash to invest										
A2410	Rental of Property	\$ 233,721	\$ 266,226	\$ 94,489	\$ 261,500	\$ 262,000	Rental of various city facilities, mostly parks related										
							fees adjusted by YB, DPW, IURA rental of garage spaces										
A2415	Golf Carts Rental	\$ 36,383	\$ 55,808	\$ 37,535	\$ 50,000	\$ 51,000	Rental fees for golf carts at golf course, adjusted to reflect actual and historic trends										
A2501	Business & Occ Lic.	\$ 1,140	\$ 1,760	\$ 745	\$ 1,300	\$ 1,400	Fees collected for new business licenses										
A2540	BINGO Licenses & Fees	\$ 60	\$ 70	\$ 94	\$ 60	\$ 100	Fees collected for games of chance										
A2542	Dog Licenses	\$ 11,612	\$ 11,707	\$ 9,000	\$ 13,000	\$ 13,000	Fees collected for dog licenses, enumeration completed, fees increased										
A2545	Bicycle Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	Fees collected for bikes										
A2550	Public Safety Permits	\$ 13,495	\$ 12,050	\$ 11,022	\$ 12,000	\$ 12,000	Permit fees collected for various fire department services										
A2555	Building Permits	\$ 1,036,720	\$ 1,173,044	\$ 461,804	\$ 842,000	\$ 705,000	Permit fees collected for new building activity in city, adjusted per building department										
							reflects permits for known Cornell projects and other city projects										
A2560	Street Opening Permits	\$ 7,010	\$ 2,399	\$ 775	\$ 5,000	\$ 375,000	Fees collected for opening of street for construction, new source of revenue in 2018										
A2590	Other Permits	\$ 145,505	\$ 109,517	\$ 82,559	\$ 91,000	\$ 110,000	Fees collected by DPW, Building and Youth departments for various permits										
A2610	Fines	\$ 1,012,597	\$ 1,015,826	\$ 703,606	\$ 1,020,000	\$ 926,000	Fees collected from court fines and tickets, trending lower, odd/even change										
							adjusted to reflect actual collections, eliminated 1st offense waiver in 2010										
A2611	Dog Fines	\$ -	\$ -	\$ -	\$ -	\$ -	Collection of fines for dog activity										
A2655	Minor Sales	\$ 14,223	\$ 11,816	\$ 9,407	\$ 11,000	\$ 14,000	Revenue from various small sales, documents and brochures, various depts										
A2660	Sale of Property	\$ 111,246	\$ 387,927	\$ 13,978	\$ 50,000	\$ 72,000	Collection of fees for property transactions, new annual payment										
							adjusted to historic value, expect to sell some surplus property										
A2665	Sale of Equipment	\$ 32,085	\$ 63,316	\$ 8,348	\$ 37,000	\$ 36,000	Revenue from sales of equipment at DPW auction annually in September										
A2680	Insurance Recoveries	\$ 291,204	\$ 166,461	\$ 44,380	\$ 140,000	\$ 120,000	Revenue collected from various insurance reimbursements, workers comp and other										
A2690	Other Compensation for Loss	\$ 3,887	\$ 6,055	\$ 168	\$ 1,500	\$ 2,000	Revenue collected from various other sources for reimbursement of loss										
A2701	Refund of Prior Year Expense	\$ 83,010	\$ 4,552	\$ 13,233	\$ 20,000	\$ 15,000	Reimbursements for prior year activity, various sources, reflects actual activity										
A2705	Gifts & Donations	\$ 1,388,963	\$ 1,486,810	\$ 1,338,550	\$ 1,332,839	\$ 1,350,963	Revenue for Cornell/City MOU (adjusted by CPI est. 1.7%) and other smaller donations										
A2706	Cont. Low & Mod Housing	\$ 290	\$ 235	\$ -	\$ -	\$ -	Revenue from interest on IURA Housing Program Bonds, 2016 may be last year										
A2770	Unclassified Revenues	\$ 8,707	\$ 28,173	\$ 2,053	\$ 20,000	\$ 20,000	Revenue from various sources that does not have a state category										
A2801	Transfer from Water Fund	\$ 299,880	\$ 293,846	\$ 140,000	\$ 280,000	\$ 272,000	Revenue from water fund for general fund service, decreased for budget reductions										
A2802	Transfer from Sewer Fund	\$ 353,000	\$ 345,000	\$ 165,000	\$ 330,000	\$ 315,000	Revenue from sewer fund for general fund service, decreased for budget reductions										
A2803	Transfer from Capital Fund	\$ 75,000	\$ -	\$ -	\$ 150,000	\$ 150,000	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	\$ 241,153	\$ 235,892	\$ 112,081	\$ 224,162	\$ 205,984	Revenue from Joint Activity fund for general fund service, 6.5% overhead amount										
A2808	Transfer from Debt Service	\$ 352,167	\$ 395,653	\$ 429,236	\$ 449,545	\$ 483,205	Revenue from mainly bridge projects funds to pay down on debt service										
A2810	Transfer from Stormwater Fund	\$ 74,884	\$ 50,000	\$ -	\$ 5,445	\$ 4,000	Revenue from stormwater fund to G/F for stormwater expenses in DPW highways										
A3001	State Aid per Capita	\$ 2,610,398	\$ 2,610,398	\$ 336,343	\$ 2,610,398	\$ 2,610,398	Revenue from NYS for general revenue sharing, reflects anticipated flat state aid										
A3005	State Aid Mortgage Tax	\$ 786,260	\$ 801,592	\$ 482,236	\$ 430,000	\$ 650,000	Revenue from local mortgage tax in the city, housing market has impact on revenue										
A3021	State Aid Court Facility	\$ 85,679	\$ 88,964	\$ 88,927	\$ 95,000	\$ 100,000	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 approvec										
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	\$ 5,035	\$ 4,219	\$ 5,484	\$ 10,000	\$ 10,000	Revenue from NYS for various small public safety payments and other										
A3489	State Aid Other Health	\$ -	\$ 12,313	\$ -	\$ -	\$ -	Revenue from NYS for safety grant										

City of Ithaca
2015-2018 Budget Summary Narrative Revenues
9/30/17

2015-2018 Budget Revenue Summary Narrative																		
General Fund:																		
Revenues:		Actual	Actual	Actual 2017 Amt	2017	2018												
Account	Title	2015 Amt	2016 Amt	As of 9/30/17	Budgeted	Projected	2018 Budget Notes											
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	\$ 136,220	\$ 123,022	\$ 71,141	\$ 114,722	\$ 185,116	Revenue from NYS for Youth activity, established by Youth Bureau											
A3989	State Aid Home & Comm Serv	\$ 18,612	\$ 7,550	\$ -	\$ -	\$ -	Revenue from NYS for other programs											
A4320	Federal Aid Public Safety	\$ 26,614	\$ 135,788	\$ 14,202	\$ 25,000	\$ 15,000	Revenue from Federal Government for other safety related activity, several smaller grants, drug seiz											
A4389	Federal Aid Other	\$ 30,995	\$ -	\$ 95,115	\$ 292,060	\$ 331,172	Revenue from Federal Government for Fire Department SAFER grant activity											
A4820	Federal Aid-Youth Programs	\$ 151,558	\$ 155,855	\$ -	\$ -	\$ -	Revenue from Federal Gov't for other youth grants, college discovery											
A4989	Federal Aid Oth Home/Comm	\$ 94,420	\$ 100,756	\$ 62,626	\$ 100,000	\$ 100,000	Revenue from federal govt for IURA/HUD for HETP program											
Totals		\$ 32,520,344	\$ 33,463,175	\$ 20,479,484	\$ 32,795,105	\$ 33,818,514												
A1001	Real Property Tax	\$ 21,579,845	\$ 21,719,900	\$ 22,192,555	\$ 22,196,661	\$ 22,818,169	Revenue from collection of city property tax											
Totals		\$ 54,100,189	\$ 55,183,075	\$ 42,672,039	\$ 54,991,766	\$ 56,636,683												

City of Ithaca
Summary of Revenue
2018
file:budgetreserves
9/30/17

Revenues:	Projected	
	Budget	% of
	2018	Total Revenues
Tax Items		41.70%
Property Tax	\$ 22,818,169	40.29%
Collegetown Assessment	\$ -	0.00%
In Lieu Payments	\$ 550,000	0.97%
Int & Penalty on tax	\$ 252,000	0.44%
Non-Property Tax		25.62%
Sales Tax	\$ 14,097,000	24.89%
Utility Receipts Tax	\$ 240,000	0.42%
Franchises	\$ 176,000	0.31%
Departmental Income		0.19%
Chamberlain Fees	\$ 90,000	0.16%
Clerk Fees	\$ 20,000	0.04%
Public Safety		0.71%
Safety Inspection Fees	\$ 180,000	0.32%
Electrical Inspections/permits	\$ 145,000	0.26%
Fire Code Inspection fees	\$ 76,000	0.13%
Transportation		5.09%
Public Works Services	\$ 80,000	0.14%
Parking Lots and Garages	\$ 1,679,800	2.97%
Parking Meters	\$ 1,125,000	1.99%
Recreation		2.56%
Parks and Recreation charges	\$ 549,332	0.97%
Recreation Concession	\$ 60,000	0.11%
Golf Course charges/fees	\$ 182,000	0.32%
Pool Charges	\$ 65,100	0.11%
Skating Charges	\$ 208,000	0.37%
Contribution to Youth	\$ 387,125	0.68%
Home and Comm Services		0.21%
Site Development Fees	\$ 120,000	0.21%
Intergovernmental charges		6.86%
Civil Service charges	\$ 63,000	0.11%
Transit Reimbursement	\$ -	0.00%
Town Fire Protection	\$ 3,097,057	5.47%
Public Works Services	\$ 124,183	0.22%
Youth Services	\$ 599,279	1.06%
Services other governments	\$ -	0.00%

City of Ithaca
 Summary of Revenue
 2018
 file:budgetreserves
 9/30/17

<u>Revenues:</u>	Projected Budget 2018	% of Total Revenues
<u>Use of Money</u>		0.69%
Interest	\$ 75,000	0.13%
Rental of Property	\$ 262,000	0.46%
Golf Cart Rental	\$ 51,000	0.09%
<u>Licenses & Permits</u>		2.12%
Building Permits	\$ 705,000	1.24%
Other Permits	\$ 497,000	0.88%
<u>Fines</u>		1.63%
Fines	\$ 926,000	1.63%
<u>Sales of Property</u>		0.40%
Sale of Property	\$ 72,000	0.13%
Sale of Equipment	\$ 36,000	0.06%
Insurance Recoveries	\$ 120,000	0.21%
<u>Miscellaneous</u>		2.39%
Gifts and Donations	\$ 1,350,963	2.39%
<u>Interfund</u>		2.52%
Water	\$ 272,000	0.48%
Sewer	\$ 315,000	0.56%
Capital	\$ 150,000	0.26%
Joint Activity	\$ 205,984	0.36%
Debt Service	\$ 483,205	0.85%
Stormwater	\$ 4,000	0.01%
<u>State Aid</u>		6.26%
Per Capita	\$ 2,610,398	4.61%
Mortgage Tax	\$ 650,000	1.15%
Court Facilities	\$ 100,000	0.18%
Court Security	\$ -	0.00%
CHIPS	\$ -	0.00%
Youth Programs	\$ 185,116	0.33%
Other	\$ -	0.00%
<u>Federal Aid</u>		0.79%
Public Safety Crime	\$ 15,000	0.03%
Public Safety Drug	\$ -	0.00%
Public Safety Other	\$ 331,172	0.58%
Community & Home	\$ 100,000	0.18%
Other	\$ 135,800	0.24%
Totals	\$ 56,636,683	100%

City of Ithaca
Summary of Tax Exempt City Property
1993-2018

For Tax Year	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Total Assessment	\$ 2,090,806,050	\$ 2,077,585,674	\$ 2,062,730,023	\$ 2,029,556,110	\$ 1,999,874,841	\$ 1,984,310,886	\$ 1,989,375,268
Tax Exempt property	\$ 1,178,692,300	\$ 1,176,655,900	\$ 1,174,021,300	\$ 1,161,903,600	\$ 1,145,667,900	\$ 1,143,918,800	\$ 1,148,960,600
% Exempt Property	56.38%	56.64%	56.92%	57.25%	57.29%	57.65%	57.75%
For Tax Year	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Total Assessment	\$ 1,981,532,116	\$ 2,943,914,169	\$ 3,021,169,667	\$ 3,048,573,224	\$ 3,152,978,926	\$ 3,266,358,041	\$ 3,434,594,221
Tax Exempt property	\$ 1,146,928,700	\$ 2,090,526,500	\$ 2,161,460,500	\$ 2,162,096,700	\$ 2,215,719,400	\$ 2,231,803,500	\$ 2,272,501,100
% Exempt Property	57.88%	71.01%	71.54%	70.92%	70.27%	68.33%	66.17%
For Tax Year	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Total Assessment	\$ 3,525,272,248	\$ 3,577,599,658	\$ 3,773,200,066	\$ 3,903,733,906	\$ 3,912,089,574	\$ 3,945,386,851	\$ 4,031,048,230
Tax Exempt property	\$ 2,319,724,700	\$ 2,360,274,600	\$ 2,313,980,100	\$ 2,393,685,800	\$ 2,390,663,500	\$ 2,384,747,000	\$ 2,451,711,000
% Exempt Property	65.80%	65.97%	61.33%	61.32%	61.11%	60.44%	60.82%
For Tax Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total Assessment	\$ 4,056,318,892	\$ 4,173,786,686	\$ 4,228,627,380	\$ 4,426,703,476	\$ 4,513,971,387	\$ -	\$ -
Tax Exempt property	\$ 2,452,302,000	\$ 2,470,872,000	\$ 2,500,369,500	\$ 2,535,683,900	\$ 2,570,991,700	\$ -	\$ -
% Exempt Property	60.46%	59.20%	59.13%	57.28%	56.96%	#DIV/0!	#DIV/0!

City of Ithaca
 Snapshot of Material Budget Items
 2001-2018

	Year	G/F Amount	% Change				
Pension Costs							
	2018	\$ 3,983,390	-5.02%	budget			
	2017	\$ 4,193,967	4.99%	budget			
	2016	\$ 3,994,615	-1.37%				
	2015	\$ 4,050,157	-6.16%				
	2014	\$ 4,315,945	-0.09%				
	2013	\$ 4,319,691	8.35%				
	2012	\$ 3,986,645	16.73%				
	2011	\$ 3,415,301	36.65%				
	2010	\$ 2,499,293	33.87%				
	2009	\$ 1,866,888	-6.05%				
	2008	\$ 1,987,087	-4.38%				
	2007	\$ 2,078,120	9.00%				
	2006	\$ 1,906,473	-4.89%				
	2005	\$ 2,004,578	2.17%				
	2004	\$ 1,962,076	165.25%				
	2003	\$ 739,696	376.45%				
	2002	\$ 155,251	27.06%				
	2001	\$ 122,191					
					% Change from 2001 to 2018		3159.97%
					Average annual % change		185.88%
					\$ Change from 2001 to 2018	\$	3,861,199
					Average \$ change	\$	227,129
Health Insurance Costs							
	2018	\$ 9,945,933	2.98%	budget			
	2017	\$ 9,658,289	5.58%	budget			
	2016	\$ 9,148,125	3.13%				
	2015	\$ 8,870,073	7.13%				
	2014	\$ 8,279,863	6.38%				
	2013	\$ 7,782,953	5.95%				
	2012	\$ 7,345,830	0.47%				
	2011	\$ 7,311,363	18.47%				
	2010	\$ 6,171,576	-2.01%				
	2009	\$ 6,298,399	12.36%				
	2008	\$ 5,605,341	12.30%				
	2007	\$ 4,991,535	10.34%				
	2006	\$ 4,523,811	-9.25%				
	2005	\$ 4,984,784	10.14%				
	2004	\$ 4,526,006	1.38%				
	2003	\$ 4,464,606	19.62%				
	2002	\$ 3,732,214	19.44%				
	2001	\$ 3,124,784					
					% Change from 2001 to 2018		218.29%
					Average annual % change		12.84%
					\$ Change from 2001 to 2018	\$	6,821,149
					Average \$ change	\$	401,244
Debt Costs							
	2018	\$ 7,277,362	2.78%	budget			
	2017	\$ 7,080,760	2.18%	budget			
	2016	\$ 6,929,850	3.05%				
	2015	\$ 6,724,742	3.97%				
	2014	\$ 6,467,918	-3.13%				
	2013	\$ 6,676,655	4.49%				
	2012	\$ 6,389,765	0.12%				
	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 2018		67.44%
					Average annual % change		3.97%
					\$ Change from 2001 to 2018	\$	2,931,236
					Average \$ change	\$	172,426

City of Ithaca
 Snapshot of Material Budget Items
 2001-2018

	Year	G/F Amount	% Change				
All funds Debt Outstanding							
Includes IURA /Not Installment							
	2018	\$ 128,678,000	-1.34%	Estimated			
	2017	\$ 130,420,883	1.71%				
	2016	\$ 128,221,903	-3.16%				
	2015	\$ 132,409,794	7.13%				
	2014	\$ 123,599,220	13.25%				
	2013	\$ 109,141,796	27.84%	Commons/AWWTF/WTF			
	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 2018		201.09%	
				Average annual % change		11.83%	
				\$ Change from 2001 to 2018		\$ 85,940,348	
				Average \$ change		\$ 5,055,315	
Salary Costs							
	2018	\$ 24,592,306	4.67%	budget			
	2017	\$ 23,496,000	2.50%	budget			
	2016	\$ 22,922,054	0.16%				
	2015	\$ 22,885,569	0.90%				
	2014	\$ 22,682,508	2.85%				
	2013	\$ 22,052,906	-2.08%				
	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 2018		47.75%	
				Average annual % change		2.81%	
				\$ Change from 2001 to 2018		\$ 7,947,986	
				Average \$ change		\$ 467,529	
Workers Comp Insurance							
	2018	\$ 789,818	2.42%	budget			
	2017	\$ 771,188	-11.74%	budget			
	2016	\$ 873,760	-23.21%				
	2015	\$ 1,137,917	56.03%				
	2014	\$ 729,280	-21.98%				
	2013	\$ 934,681	28.59%				
	2012	\$ 726,849	24.24%				
	2011	\$ 585,046	44.87%				
	2010	\$ 403,852	-9.03%				
	2009	\$ 443,939	-15.01%				
	2008	\$ 522,357	5.74%				
	2007	\$ 493,980	15.53%				
	2006	\$ 427,582	-35.22%				
	2005	\$ 660,018	27.79%				
	2004	\$ 516,469	32.96%				
	2003	\$ 388,440	-52.62%				
	2002	\$ 819,807	79.26%				
	2001	\$ 457,320					
				% Change from 2001 to 2018		72.71%	
				Average annual % change		4.28%	
				\$ Change from 2001 to 2018		\$ 332,498	
				Average \$ change		\$ 19,559	

City of Ithaca
 Snapshot of Material Budget Items
 2001-2018

	Year	G/F Amount	% Change				
Cayuga Garage FAA							
	2018	\$ 1,050,000	0.00%				
	2017	\$ 1,050,000	-2.33%				
	2016	\$ 1,075,000	6.33%				
	2015	\$ 1,011,000	5.31%				
	2014	\$ 960,000	14.29%				
	2013	\$ 840,000	0.00%				
	2012	\$ 840,000	-3.45%				
	2011	\$ 870,000	-27.07%				
	2010	\$ 1,192,951	-16.17%				
	2009	\$ 1,422,979	-16.30%				
	2008	\$ 1,700,000	-0.99%				
	2007	\$ 1,716,939	51.27%				
	2006	\$ 1,135,000	136.46%				
	2005	\$ 480,000	100.00%				
	2004	\$ -					
	2003	\$ -					
	2002	\$ -					
	2001	\$ -		% Change from 2005 to 2018		118.75%	
				Average annual % change		8.48%	
				\$ Change from 2005 to 2018		\$ 570,000	
				Average \$ change		\$ 40,714	
Property Tax Revenue all							
	2018	\$ 22,818,169	2.80%				
	2017	\$ 22,196,661	2.08%				
	2016	\$ 21,744,438	0.76%				
	2015	\$ 21,579,845	5.19%				
	2014	\$ 20,515,747	1.65%				
	2013	\$ 20,182,407	3.16%				
	2012	\$ 19,565,035	3.06%				
	2011	\$ 18,984,427	4.14%				
	2010	\$ 18,230,175	4.25%				
	2009	\$ 17,487,547	3.82%				
	2008	\$ 16,844,011	4.73%				
	2007	\$ 16,082,517	6.37%				
	2006	\$ 15,118,807	11.89%				
	2005	\$ 13,512,779	15.21%				
	2004	\$ 11,729,128	15.89%				
	2003	\$ 10,120,557	17.01%				
	2002	\$ 8,649,645	5.21%				
	2001	\$ 8,220,945		% Change from 2001 to 2018		177.56%	
				Average annual % change		10.44%	
				\$ Change from 2001 to 2018		\$ 14,597,224	
				Average \$ change		\$ 858,660	
Tax assessments commercial							
				% of assessments			
	2018	\$ 1,004,128,500	3.70%	52.98%			
	2017	\$ 968,327,800	9.76%	52.52%			
	2016	\$ 882,192,650	1.71%	52.25%			
	2015	\$ 867,386,000	5.45%	52.24%			
	2014	\$ 822,521,000	2.44%	52.59%			
	2013	\$ 802,963,495	2.56%	52.26%			
	2012	\$ 782,941,037	3.22%	51.75%			
	2011	\$ 758,534,037	0.47%	50.84%			
	2010	\$ 755,007,137	3.16%	50.99%			
	2009	\$ 731,861,237	18.17%	51.18%			
	2008	\$ 619,331,375	0.82%	51.91%			
	2007	\$ 614,263,930	4.62%	51.92%			
	2006	\$ 587,155,255	10.46%	51.49%			
	2005	\$ 531,541,461	9.18%	51.92%			
	2004	\$ 486,838,600	6.97%	53.00%			
	2003	\$ 455,135,700	2.41%	52.57%			
	2002	\$ 444,416,200					
	2001			% Change from 2002 to 2018		125.94%	
				Average annual % change		7.41%	
				\$ Change from 2002 to 2018		\$ 559,712,300	
				Average \$ change		\$32,924,252.94	

City of Ithaca
 Snapshot of Material Budget Items
 2001-2018

	Year	G/F Amount	% Change			
Taxable Assessments						
	2018	\$ 1,895,196,761	2.80%			
	2017	\$ 1,843,576,510	9.18%			
	2016	\$ 1,688,547,721	1.70%			
	2015	\$ 1,660,375,229	6.16%			
	2014	\$ 1,564,032,345	1.79%			
	2013	\$ 1,536,536,783	1.56%			
	2012	\$ 1,512,975,624	1.40%			
	2011	\$ 1,492,021,006	0.77%			
	2010	\$ 1,480,572,619	3.54%			
	2009	\$ 1,429,895,241	19.86%			
	2008	\$ 1,193,016,926	0.83%			
	2007	\$ 1,183,184,996	3.77%			
	2006	\$ 1,140,225,492	11.38%			
	2005	\$ 1,023,695,402	11.45%			
	2004	\$ 918,490,809	6.09%			
	2003	\$ 865,744,842	2.95%			
	2002	\$ 840,974,015	0.68%			
	2001	\$ 835,258,185		% Change from 2001 to 2018		126.90%
				Average annual % change		7.46%
				\$ Change from 2001 to 2018		\$1,059,938,576
				Average \$ change		\$66,246,161.00
Tax Rate						
	2018	\$ 12.04	0.00%			
	2017	\$ 12.04	-6.59%			
	2016	\$ 12.89	0.00%			
	2015	\$ 12.89	-1.75%			
	2014	\$ 13.12	0.31%			
	2013	\$ 13.08	1.16%			
	2012	\$ 12.93	2.38%			
	2011	\$ 12.63	2.60%			
	2010	\$ 12.31	0.65%			
	2009	\$ 12.23	-13.39%			
	2008	\$ 14.12	3.82%			
	2007	\$ 13.60	2.56%			
	2006	\$ 13.26	0.45%			
	2005	\$ 13.20	3.37%			
	2004	\$ 12.77	9.24%			
	2003	\$ 11.69	13.61%			
	2002	\$ 10.29	4.57%			
	2001	\$ 9.84		% Change from 2001 to 2018		22.36%
				Average annual % change		1.32%
				\$ Change from 2001 to 2018		\$ 2.20
				Average \$ change		\$ 0.13
Sales Tax revenue						
	2018	\$ 14,097,000	2.90%	budget		
	2017	\$ 13,700,000	1.91%	budget		
	2016	\$ 13,442,751	0.96%			
	2015	\$ 13,315,151	-0.88%			
	2014	\$ 13,432,961	4.57%			
	2013	\$ 12,846,512	2.10%			
	2012	\$ 12,582,768	1.35%			
	2011	\$ 12,414,740	4.07%			
	2010	\$ 11,929,543	3.94%			
	2009	\$ 11,476,920	-5.63%			
	2008	\$ 12,162,170	10.08%			
	2007	\$ 11,048,064	8.73%			
	2006	\$ 10,160,861	4.09%			
	2005	\$ 9,761,642	16.09%			
	2004	\$ 8,408,416	5.12%			
	2003	\$ 7,998,704	-0.29%			
	2002	\$ 8,022,014	6.47%			
	2001	\$ 7,534,537		% Change from 2001 to 2018		87.10%
				Average annual % change		5.12%
				\$ Change from 2001 to 2018		\$ 6,562,463
				Average \$ change		\$ 386,027

City of Ithaca
 Snapshot of Material Budget Items
 2001-2018

	Year	G/F Amount	% Change				
Cornell University Contribution							
	2018	\$ 1,330,963	1.70%	budget			
	2017	\$ 1,308,715	1.30%				
	2016	\$ 1,291,920	0.10%				
	2015	\$ 1,290,629	1.60%				
	2014	\$ 1,270,304	1.50%				
	2013	\$ 1,251,531	2.10%				
	2012	\$ 1,225,789	3.20%				
	2011	\$ 1,187,780	1.60%				
	2010	\$ 1,169,075	-0.40%				
	2009	\$ 1,173,770	3.80%				
	2008	\$ 1,130,800	2.80%				
	2007	\$ 1,100,000	-4.35%				
	2006	\$ 1,150,000	-4.17%				
	2005	\$ 1,200,000	-4.00%				
	2004	\$ 1,250,000	78.57%				
	2003	\$ 700,000	7.69%				
	2002	\$ 650,000	8.33%				
	2001	\$ 600,000			% Change from 2001 to 2018		121.83%
					Average annual % change		7.17%
					\$ Change from 2001 to 2018	\$	730,963
					Average \$ change	\$	42,998
% Cornell Contribution to G/F Expense							
	2018	2.32%	-1.57%	budget			
	2017	2.36%	-0.47%	budget			
	2016	2.37%	-1.25%				
	2015	2.40%	-0.03%				
	2014	2.40%	-1.90%				
	2013	2.45%	0.27%				
	2012	2.44%	0.31%				
	2011	2.43%	-0.62%				
	2010	2.45%	-2.43%				
	2009	2.51%	1.99%				
	2008	2.46%	-4.33%				
	2007	2.57%	-11.29%				
	2006	2.90%	-8.63%				
	2005	3.17%	-8.69%				
	2004	3.47%	63.88%				
	2003	2.12%	5.32%				
	2002	2.01%	5.78%				
	2001	1.90%			% Change from 2001 to 2018		22.01%
					Average annual % change		1.29%
					\$ Change from 2001 to 2018		N/A
					Average \$ change		N/A
General Fund Revenues							
Other than Property Tax							
	2018	\$ 33,818,514	3.12%	budget			
	2017	\$ 32,795,105	-2.00%	budget			
	2016	\$ 33,463,175	2.90%	Actual			
	2015	\$ 32,520,344	1.39%	Actual			
	2014	\$ 32,075,022	4.56%	Actual			
	2013	\$ 30,675,225	0.76%	Actual			
	2012	\$ 30,442,849	0.34%	Actual			
	2011	\$ 30,341,093	3.05%	Actual			
	2010	\$ 29,442,275	1.58%	Actual			
	2009	\$ 28,985,380	-2.66%	Actual			
	2008	\$ 29,776,475	5.75%	Actual			
	2007	\$ 28,156,401	7.50%	Actual			
	2006	\$ 26,192,588	3.98%	Actual			
	2005	\$ 25,190,488	3.27%	Actual			
	2004	\$ 24,392,154	6.25%	Actual			
	2003	\$ 22,956,825	0.04%	Actual			
	2002	\$ 22,947,618	2.91%	Actual			
	2001	\$ 22,299,246			% Change from 2001 to 2018		51.66%
					Average annual % change		3.04%
					\$ Change from 2001 to 2018	\$	11,519,268
					Average \$ change	\$	677,604.00

City of Ithaca
 Snapshot of Material Budget Items
 2001-2018

		Year	G/F Amount	% Change				
General Fund Expenses								
		2018	\$ 57,323,683	3.32%	budget			
		2017	\$ 55,479,921	1.78%	budget			
		2016	\$ 54,510,594	1.37%	Actual			
		2015	\$ 53,774,985	1.64%	Actual			
		2014	\$ 52,909,624	3.46%	Actual			
		2013	\$ 51,139,661	1.82%	Actual			
		2012	\$ 50,224,194	2.88%	Actual			
		2011	\$ 48,817,796	2.23%	Actual			
		2010	\$ 47,752,479	2.08%	Actual			
		2009	\$ 46,777,293	1.77%	Actual			
		2008	\$ 45,961,595	7.45%	Actual			
		2007	\$ 42,774,808	7.83%	Actual			
		2006	\$ 39,669,589	4.88%	Actual			
		2005	\$ 37,823,981	5.13%	Actual			
		2004	\$ 35,977,571	8.96%	Actual			
		2003	\$ 33,018,095	2.25%	Actual			
		2002	\$ 32,290,245	2.41%	Actual			
		2001	\$ 31,530,506					
					% Change from 2001 to 2018			81.80%
					Average annual % change			4.81%
					\$ Change from 2001 to 2018		\$	25,793,177
					Average \$ change		\$	1,517,246

City of Ithaca
 Summary of State Aid PerCapita Received/Proposed
 1989-2018

Year	Actual Amount	% increase/ (decrease)	\$ Value	If applied an annual CPI % 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%	\$ -	3,752,919
2004	\$ 1,589,682	0.00%	\$ -	3,880,519
2005	\$ 1,905,116	19.84%	\$ 315,434	4,012,456
2006	\$ 2,364,464	24.11%	\$ 459,348	4,156,905
2007	\$ 2,589,088	9.50%	\$ 224,624	4,264,984
2008	\$ 2,871,436	10.91%	\$ 282,348	4,469,703
2009	\$ 2,835,051	-1.27%	\$ (36,385)	4,469,703
2010	\$ 2,663,671	-6.05%	\$ (171,380)	4,541,219
2011	\$ 2,610,398	-2.00%	\$ (53,273)	4,686,538
2012	\$ 2,610,398	0.00%	\$ -	4,784,955
2013	\$ 2,610,398	0.00%	\$ -	4,856,729
2014	\$ 2,610,398	0.00%	\$ -	4,934,437
2015	\$ 2,610,398	0.00%	\$ -	4,939,371
2016 actual	\$ 2,610,398	0.00%	\$ -	5,003,583
2017 budgeted	\$ 2,610,398	0.00%	\$ -	5,088,644
2018 budgeted	\$ 2,610,398	0.00%	\$ -	5,139,531
Overall increase of state aid from 1989-2018			\$ 185,059	

City of Ithaca
Summary of Cornell University MOU Contribution
1995-2018

A2705		Allocation	Municipal						Annual
Year	Contribution	Fire	Other	Economic	Total	% increase			Change
2018	1,330,963	\$ 798,578	\$ 532,385	\$ -	\$ 1,330,963	1.70%	preliminary		\$ 22,248
2017	1,308,715	\$ 785,229	\$ 523,486	\$ -	\$ 1,308,715	1.30%		est 1.0%	\$ 16,795
2016	1,291,920	\$ 775,152	\$ 516,768	\$ -	\$ 1,291,920	0.10%			\$ 1,291
2015	1,290,629	\$ 774,377	\$ 516,252	\$ -	\$ 1,290,629	1.60%			\$ 20,325
2014	1,270,304	\$ 762,182	\$ 508,122	\$ -	\$ 1,270,304	1.50%			\$ 18,773
2013	1,251,531	\$ 750,918	\$ 500,612	\$ -	\$ 1,251,531	2.10%		est 1.5%	\$ 25,742
2012	1,225,789	\$ 735,473	\$ 490,316	\$ -	\$ 1,225,789	3.20%			\$ 38,009
2011	1,187,780	\$ 712,668	\$ 475,112	\$ -	\$ 1,187,780	1.60%			\$ 18,705
2010	1,169,075	\$ 701,445	\$ 467,630	\$ -	\$ 1,169,075	-0.40%			\$ (4,695)
2009	1,173,770	\$ 704,262	\$ 469,508	\$ -	\$ 1,173,770	3.80%			\$ 42,970
2008	\$ 1,130,800	\$ 678,480	\$ 452,320	\$ -	\$ 1,130,800	2.80%	\$ 618,000	\$ 60,480	\$ 30,800
2007	\$ 1,100,000	\$ 660,000	\$ 440,000	\$ -	\$ 1,100,000	-4.35%	\$ 600,000	\$ 60,000	\$ (50,000)
2006	\$ 1,150,000	\$ 575,000	\$ 500,000	\$ 75,000	\$ 1,150,000	-4.17%			\$ (50,000)
2005	\$ 1,200,000	\$ 550,000	\$ 500,000	\$ 150,000	\$ 1,200,000	-4.00%			\$ (50,000)
2004	\$ 1,250,000	\$ 475,000	\$ 525,000	\$ 250,000	\$ 1,250,000	78.57%			\$ 550,000
2003	\$ 700,000	\$ 450,000	\$ 250,000	\$ -	\$ 700,000	7.69%			\$ 50,000
2002	\$ 650,000	\$ 425,000	\$ 225,000	\$ -	\$ 650,000	8.33%			\$ 50,000
2001	\$ 600,000	\$ 400,000	\$ 200,000	\$ -	\$ 600,000	9.09%			\$ 50,000
2000	\$ 550,000	\$ 375,000	\$ 175,000	\$ -	\$ 550,000	22.22%			\$ 100,000
1999	\$ 450,000	\$ 325,000	\$ 125,000	\$ -	\$ 450,000	12.50%			\$ 50,000
1998	\$ 400,000	\$ 300,000	\$ 100,000	\$ -	\$ 400,000	14.29%			\$ 50,000
1997	\$ 350,000	\$ 275,000	\$ 75,000	\$ -	\$ 350,000	16.67%			\$ 50,000
1996	\$ 300,000	\$ 250,000	\$ 50,000	\$ -	\$ 300,000	20.00%			\$ 50,000
1995	\$ 250,000	\$ 225,000	\$ 25,000	\$ -	\$ 250,000				\$ 250,000
1994	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
actual decrease for 2010, CPI was negative									