



City Council Chamber
129 W. Emerson St
Ithaca, MI 48847

**City of Ithaca
City Council
Regular Meeting Agenda
Tuesday, April 15, 2025 @ 5:30 PM**

1. Call to Order
2. Pledge of Allegiance to the American Flag
3. Approval of Minutes: Regular Meeting April 1, 2025
4. Approval of Agenda (including the Consent Agenda)
5. Public Comments (General comments, including items on this Agenda)
6. *Consent Agenda (Roll Call Vote)
 - a. City Manager's Written Report
 - b. Ithaca Unit Reports
 - c. Claims and Accounts
 - d. Correspondence
7. Department/Committee Reports
 - a. Financial Reports – Finance Director Klifman
8. City Manager Comments
9. Unfinished Business
 - a. Resolution 2025-09: Recognition of Barbara Fandell
10. New Business
 - a. SRF Watermain Project Change Order
 - b. CSZ Assessing Contract
 - c. Purchasing Policy
 - d. Introduction of 2025-2026 Fiscal Year Budget
 - i. Set Public Hearing for May 20, 2025 (*motion required*)
11. Public Comments
12. Announcements
 - a. Schedule Committee of the Whole meeting (*to review budget prior to public hearing*)
13. Adjournment

Cathy Cameron
City Clerk

**All matters listed under Item 6, Consent Agenda, are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items. If discussion of an item is required, it will be removed from the consent agenda and considered separately.*

**CITY OF ITHACA
CITY COUNCIL MEETING
April 1, 2025
5:30 PM**

The regular meeting of the City of Ithaca City Council was called to order by Mayor Brett Baublitz at 5:30pm. and followed by the Pledge of Allegiance to the Flag.

Present were Mayor Brett Baublitz, Councilpersons James Andrew, Rob Endter, Clark Hubbard, Alison (Jerome) Lombardi, and Rick Koppleberger. Staff present was City Manager Jamey Conn and City Clerk Cathy Cameron.

Absent was Councilperson Kristyn Roethlisberger.

Audience in attendance was Shannon McKnight.

Moved by Andrew, second by Hubbard to approve the minutes of the regular meeting held March 18, 2025. Motion carried.

Moved by Koppleberger, second by Hubbard to excuse Councilperson Roethlisberger. Motion carried.

Mayor Baublitz asked for approval of the agenda and for any items to be removed from the Consent Agenda. Manager Conn requested to table item 10a. Resolution 2025-09. Mayor Baublitz approved.

Moved by Hubard, second by Koppleberger to approve the Agenda, with item 10a. being removed; including the Consent Agenda. Motion carried.

Public Comment

Mayor Baublitz asked for public comment. There was none.

Consent Agenda

Moved by Koppleberger, second by Lombardi to approve the consent agenda items as listed:

- City Manager's written report included updates and information on TEDF Grant, SRF Project Update, Treasurer Fandell Retirement, South Pine River Street and Gratiot County Master Plan.
- Claims submitted to the Ways and Means Committee by City Treasurer Fandell and recommended for payment: Accounts Payable Checks #50559-50580 and #1034(A); and Payroll Checks #17060-17066, DD #3212-3239, EFT #1970-1978 as listed in the Check Register Book.
- Correspondence received was none.

Motion carried by Roll Call Vote:

Ayes: (6) Andrew, Endter, Hubbard, Koppleberger, Lombardi, Baublitz

Nos: (0) None

Absent: (1) Roethlisberger

Committee/Department Reports

There was none.

City Manager Comments

Manager Conn reported that the city was selected by MDOT to receive the Transportation Economic Development Fund (Category B) Grant FY 2026 for the Union Street project in the amount of \$250,000. This

grant will help cover some of the cost of repaving Union Street from Center Street to North Street. An update on the progress of the South Pine River SRF project was provided.

Unfinished Business

Manager Conn presented Resolution 2025-08: Property Maintenance Violations and Fines.

Moved by Hubbard, second by Andrew to adopt Resolution 2025-08: Property Maintenance Violations and Fines.

Motion carried by Roll Call Vote:

Ayes: (6) Endter, Hubbard, Koppleberger, Lombardi, Andrew, Baublitz

Nos: (0) None

Absent: (1) Roethlisberger

Mayor Baublitz stated that a closed session was held at the previous council meeting to discuss Personnel Evaluations. He requested that a motion be made to reflect the determination that was made regarding pay increases for certain non-union staff. The annual salary wages were recommended for: City Clerk \$62,195.10; DPW Superintendent \$75,000; Water/Sewer Superintendent \$75,000 and hourly wages for Deputy Treasurer \$23.00; Deputy Clerk \$21.00. These wages would be effective with the new fiscal year beginning July 1, 2025.

Moved by Hubbard, second by Endter to approve the following annual salary wages for City Clerk \$62,195.10; DPW Superintendent \$75,000; Water/Sewer Superintendent \$75,000 and hourly wages for Deputy Treasurer \$23.00; Deputy Clerk \$21.00; to be effective July 1, 2025. Motion carried.

Mayor Baublitz stated that open discussion was held at the previous council meeting regarding potential council pay increases. The council received a minimal increase in 2019 after several decades without. A wage increase to \$175 per meeting attended was offered. To include all council meetings and/or committee meetings.

Moved by Hubbard, second by Lombardi to approve council pay be set at \$175 per meeting attended including both council and committee meetings, to be effective July 1, 2025. Motion carried.

Clerk Cameron stated that the Mayor receives additional pay for his duties and requested clarification on the motion made. Councilperson Hubbard offered the Mayor pay to be increased as well, to \$300 per month. Mayor Baublitz stated that he will abstain from voting.

Moved by Hubbard, second by Lombardi to approve additional Mayor pay be set at \$300 per month, to be effective July 1, 2025. Motion carried with Mayor Baublitz on record as abstained.

New Business

Mayor Baublitz requested a formal appointment of Luke Klifman as the new City Treasurer/Finance Director.

Moved by Hubbard, second by Andrew to appoint Luke Klifman as City Treasurer/Finance Director. Motion carried.

Clerk Cameron administered the oath of office to Luke Klifman as City Treasurer/Finance Director.

Manager Conn stated that an agreement was reached with Ellen's Equipment for purchase of the Dilts Road Property vacant parcel. The property sale price would be \$17,500 for a one-acre parcel.

Motion by Koppleberger, second by Andrew to authorize a property sale to Ellen's Equipment for the one-acre parcel on Dilts Road. Motion carried.

Manager Conn presented the engineering proposal from Rowe PSC for professional services of speed radar signs to be installed on North Pine River by the North Elementary School, in the amount of \$4,800.

Moved by Koppleberger, second by Endter to approve the engineering proposal from Rowe PSC for professional services of speed radar signs project in the amount of \$4,800. Motion carried.

Finance Director Klifman presented the delinquencies to be placed on the 2025 Summer Property Tax Roll and requested authorization to do so.

Moved by Hubbard, second by Lombardi to place the delinquent utility and invoice amounts on the 2025 Summer Property Tax Roll. Motion carried.

Public Comment

Mayor Baublitz asked for public comments. There was none.

Announcements

There was none.

Moved by Hubbard, second by Lombardi to adjourn. Motion carried.

The meeting adjourned at 5:59pm.

Cathy Cameron
City Clerk



CITY OF ITHACA, MICHIGAN
City Manager Report to the City Council
April 15, 2025

1. **MICHIGAN MUNICIPAL LEAGUE:** Finance Director Klifman and I met with our MML Liability and Property Pool team this past week. We completed our annual property review and met our new representative, Elmer Hitt. Diane Jones, the city's long-time representative will be retiring in May.
2. **G.A.S. MEETING:** DPW and Water/Sewer Directors Smith and Waldron and I have an upcoming meeting scheduled with G.A.S. We plan to tour the fairground buildings to go over their plan for maintenance and any rehabilitation. The group has submitted a grant and are awaiting the results.
3. **COMMUNITY CELEBRATION:** The Gratiot Area Chamber of Commerce is hosting its annual Community Celebration on Thursday, May 1, at the Central Michigan YFC in Alma. This year's theme is "Back to the 90s." Doors open at 6:00 PM, and the program starts at 7:00 PM.
4. **WELL CONTRACT:** Water/Sewer Superintendent, Finance Director Klifman and I met with Bob Master of Peerless Midwest about our well and pump services contract. As you're aware we settled on the maintenance contract early with Suez who wanted out. Mr. Masters has drawn up the new contract and will have numbers for us to review shortly.
5. **SHERIFF MEETING:** We are scheduled to meet with Sheriff Clark on Friday, April 18th. Our current contract expires in December of this year and this will be a good time to begin discussions on what the city is looking for in its' police services.
6. **TRINITY PARCELS:** I am scheduled to meet with Trinity's management, and engineer on April 16th regarding a new project in the industrial park and the condition of their existing properties.
7. **GEMINI CAPITAL:** I received correspondence from Gemini Capital on extending their OPRA. The initial OPRA does not expire until December 31, 2025. I have asked they revisit the process when we get closer to the expiration.

Respectfully submitted,
 Jamey Conn



Ithaca Unit Report

First Quarter (January-March) 2025

The Ithaca Unit responded to **293** calls for service.

Patrol Unit	29-7	29-9
Beginning	74,687	41,518
Ending	78,407	47,608
Total	3,720	6,090

<u>Traffic Stops</u>	<u>Days</u>	<u>Nights</u>
124 Traffic Stops were made	87	37
<u>Tickets</u>	<u>Days</u>	<u>Nights</u>
28 Tickets were issued	21	7
<u>Verbal Warnings</u>	<u>Days</u>	<u>Nights</u>
128 Verbal warnings were given	89	39
<u>Arrests</u>	<u>Days</u>	<u>Nights</u>
22 Arrests were made	11	11
<u>Court Arrests</u>	<u>Days</u>	<u>Nights</u>
38 Court Arrests were made (February and March only)	38	0
<u>Inspections</u>	<u>Days</u>	<u>Nights</u>
5,612 (Inspections include business and residence)	1,753	3,859

Information:

The Ithaca Unit handled **4-** Drove while license suspended, **3-** Operating without security (No insurance) **10-** Motorist assist keys, **13-** Property damage accidents (Car accidents), **0-** Personal injury accident (Car accident) and **2-** Unlocked businesses, **0-** Operating under the influence of alcohol, **0-** Drove without a license, **0-** Violation of restricted operator's license, **5-** Off road car accidents, **9-** Suicidal subject calls and **0-** Operating under the influence of drugs. The Unit left the City a total of **24** times January-March.

Respectfully,

Lt. Eric Leonard

Lieutenant Eric Leonard



Ithaca Unit Report

March 2025

The Ithaca Unit responded to **99** calls for service.

Patrol Unit	29-7	29-9
Beginning	76,684	45,003
Ending	78,407	47,608
Total	1,723	2,605

<u>Traffic Stops</u>	<u>Days</u>	<u>Nights</u>
42 Traffic Stops were made	29	13
<u>Tickets</u>	<u>Days</u>	<u>Nights</u>
7 Tickets were issued	6	1
<u>Verbal Warnings</u>	<u>Days</u>	<u>Nights</u>
45 Verbal warnings were given	28	17
<u>Arrests</u>	<u>Days</u>	<u>Nights</u>
7 Arrests were made	3	4
<u>Court Arrests</u>	<u>Days</u>	<u>Nights</u>
10 Court Arrests were made	10	0
<u>Inspections</u>	<u>Days</u>	<u>Nights</u>
2,163 (Inspections include business and residence)	632	1,531

Information:

The Ithaca Unit handled **0**- Drove while license suspended, **0**- Operating without security (No insurance) **3**- Motorist assist keys, **5**- Property damage accidents (Car accidents), **0**-Personal injury accident (Car accident) and **2**- Unlocked businesses, **0**- Operating under the influence of alcohol, **0**- Drove without a license, **0**-Violation of restricted operator's license, **1**- Off road car accidents, **2**- Suicidal subject calls, and **0**- Operating under the influence of drugs. The Unit left the City a total of **9** times this month.

Respectfully,

Lt. Eric Leonard

Lieutenant Eric Leonard

04/10/2025 12:47 PM
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CHECK REGISTER FOR CITY OF ITHACA
CHECK DATE FROM 04/16/2025 - 04/16/2025

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AGENDA

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank GEN GENERAL FUND					
04/16/2025	GEN	50581	7097	ALMA TIRE SERVICE, INC	42.30
04/16/2025	GEN	50582	0485	BAKER & TAYLOR BOOKS	428.87
04/16/2025	GEN	50583	0806	CINTAS CORP.	85.00
04/16/2025	GEN	50584	7479	CLEANING SOLUTIONS	200.00
04/16/2025	GEN	50585	0860	CONSUMERS ENERGY	12,493.94
04/16/2025	GEN	50586	7262	DRUG SCREENS PLUS	96.00
04/16/2025	GEN	50587	7411	ELLENS EQUIPMENT	47,500.00
04/16/2025	GEN	50588	1352	BARBARA FANDELL	26.18
04/16/2025	GEN	50589	7494	FREDRICKSON SUPPLY	463.79
04/16/2025	GEN	50590	1597	GRATIOT COUNTY EQUALIZATION	1,420.00
04/16/2025	GEN	50591	1600	GRATIOT COUNTY HERALD	28.50
04/16/2025	GEN	50592	1644	GRATIOT COUNTY SHERIFF DEPT	40,700.15
04/16/2025	GEN	50593	1923	INTERSTATE BILLING SERVICE INC	3,345.85
04/16/2025	GEN	50594	1980	CITY OF ITHACA	1,838.25
04/16/2025	GEN	50595	1991	ITHACA DDA	25.00
04/16/2025	GEN	50596	7095	JARRED WALDRON	142.80
04/16/2025	GEN	50597	7537	KCI - KENT COMMUNICATIONS INC	841.69
04/16/2025	GEN	50598	7194	MANN'S PAINTING, INC	6,265.00
04/16/2025	GEN	50599	2441	MICHIGAN PIPE AND VALVE	1,384.00
04/16/2025	GEN	50600	7565	MID MICHIGAN SNOW & LANDSCAPE	1,763.88
04/16/2025	GEN	50601	7322	SHELLY MOFFIT	56.00
04/16/2025	GEN	50602	2087	NAPA AUTO PARTS	7.26
04/16/2025	GEN	50603	6677	SCOTLAND OIL COMPANY INC	496.25
04/16/2025	GEN	50604	3028	SELF SERVE LUMBER CO.	75.31
04/16/2025	GEN	50605	7534	SHRED EXPERTS LLC	60.00
04/16/2025	GEN	50606	3123	STEVE'S CLEANING SERVICE	915.00
04/16/2025	GEN	50607	7526	THE MICHIGAN LIBRARY ASSOCIATION	381.00
04/16/2025	GEN	50608	7589	THOMSON REUTERS INC	3,993.10
04/16/2025	GEN	50609	7361	UTILITY SERVICE CO., INC	18,003.23
04/16/2025	GEN	50610	1499	VERIZON WIRELESS	226.09
04/16/2025	GEN	50611	7250	VISA	3,862.48
04/16/2025	GEN	50612	7561	ZACHARY FOSTER	96.60

GEN TOTALS:

Total of 32 Checks:	147,263.52
Less 0 Void Checks:	0.00
Total of 32 Disbursements:	147,263.52

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INVOICE APPROVAL REPORT FOR CITY OF ITHACA
EXP CHECK RUN DATES 04/16/2025 - 04/16/2025
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INVOICE NUMBER	DESCRIPTION	AMOUNT NOTES
<hr/>		
VENDOR NAME: ALMA TIRE SERVICE, INC 989065673	TIRE REPAIR	42.30
TOTAL VENDOR ALMA TIRE SERVICE, INC		42.30
VENDOR NAME: BAKER & TAYLOR BOOKS 2038933712	BOOKS	246.42
2038961761	BOOKS	154.48
2038980797	BOOKS	27.97
TOTAL VENDOR BAKER & TAYLOR BOOKS		428.87
VENDOR NAME: CINTAS CORP. 9314965778	3/2025 EYE WASH STATION	85.00
TOTAL VENDOR CINTAS CORP.		85.00
VENDOR NAME: CLEANING SOLUTIONS 19087	4/2025 CLEANING	200.00
TOTAL VENDOR CLEANING SOLUTIONS		200.00
VENDOR NAME: CONSUMERS ENERGY STATEMENTS	3/2025 CHARGES	12,493.94
TOTAL VENDOR CONSUMERS ENERGY		12,493.94
VENDOR NAME: DRUG SCREENS PLUS 25QTR2.2484	QUARTERLY SCAN	96.00
TOTAL VENDOR DRUG SCREENS PLUS		96.00
VENDOR NAME: ELLENS EQUIPMENT 0129	PURCHASE NH MINI EXCAVATOR	47,500.00
TOTAL VENDOR ELLENS EQUIPMENT		47,500.00
VENDOR NAME: FANDELL BARBARA INVOICE	MILEAGE - MEETINGS	26.18
TOTAL VENDOR FANDELL BARBARA		26.18
VENDOR NAME: FREDRICKSON SUPPLY 18000	VAC TRUCK WAND SPRAYER	463.79
TOTAL VENDOR FREDRICKSON SUPPLY		463.79
VENDOR NAME: GRATIOT COUNTY EQUALIZATION 2025	2025 GIS MEMBERSHIP DUES	1,420.00
TOTAL VENDOR GRATIOT COUNTY EQUALIZATION		1,420.00
VENDOR NAME: GRATIOT COUNTY HERALD 39	3/2025 ADVERTISING	28.50
TOTAL VENDOR GRATIOT COUNTY HERALD		28.50
VENDOR NAME: GRATIOT COUNTY SHERIFF DEPT INVOICE	4/2025 CONTRACT PAYMENT	40,700.15
TOTAL VENDOR GRATIOT COUNTY SHERIFF DEPT		40,700.15
VENDOR NAME: INTERSTATE BILLING SERVICE INC X50103	REPAIR TRACKLESS	3,345.85
TOTAL VENDOR INTERSTATE BILLING SERVICE INC		3,345.85
VENDOR NAME: ITHACA CITY OF 5508	QUARTERLY ADMIN SERVICES	1,838.25
TOTAL VENDOR ITHACA CITY OF		1,838.25
VENDOR NAME: ITHACA DDA INVOICE	REIMBURSE DDA DOLLARS	25.00
TOTAL VENDOR ITHACA DDA		25.00
VENDOR NAME: JARRED WALDRON INVOICE	MILEAGE - RURAL WATER CONFERENCE	142.80
TOTAL VENDOR JARRED WALDRON		142.80

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INVOICE APPROVAL REPORT FOR CITY OF ITHACA
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AGENDA

INVOICE NUMBER	DESCRIPTION	AMOUNT NOTES
VENDOR NAME: KCI - KENT COMMUNICATIONS INC		
346040	4/1/2025 - UTILITY BILLING PROCESSING	841.69
TOTAL VENDOR KCI - KENT COMMUNICATIONS INC		841.69
VENDOR NAME: MANN'S PAINTING, INC		
4980	PAINT EXTERIOR DOORS	423.00
4979	PAINT BASEMENT	5,842.00
TOTAL VENDOR MANN'S PAINTING, INC		6,265.00
VENDOR NAME: MICHIGAN PIPE AND VALVE		
M008060	WATERMAIN REPAIR CLAMPS	1,384.00
TOTAL VENDOR MICHIGAN PIPE AND VALVE		1,384.00
VENDOR NAME: MID MICHIGAN SNOW & LANDSCAPE		
28363	STIHL OIL MIX	131.94
28364	STIHL MULTI TOOL UNIT	1,631.94
TOTAL VENDOR MID MICHIGAN SNOW & LANDSCAPE		1,763.88
VENDOR NAME: MOFFIT SHELLY		
INVOICE	QUARTERLY MILEAGE	16.80
INVOICE	MILEAGE - CLERKS EDUCATION DAY	39.20
TOTAL VENDOR MOFFIT SHELLY		56.00
VENDOR NAME: NAPA AUTO PARTS		
574383	SPARK PLUG	7.26
TOTAL VENDOR NAPA AUTO PARTS		7.26
VENDOR NAME: SCOTLAND OIL COMPANY INC		
244426	GASOLINE	277.97
244429	DIESEL FUEL	218.28
TOTAL VENDOR SCOTLAND OIL COMPANY INC		496.25
VENDOR NAME: SELF SERVE LUMBER CO.		
130290	CLEANER	9.99
130438	24 X 48 X .100 ACRYLIC	36.99
130557	UTILITY KNIFE	2.59
131092	HOSE FITTINGS	10.97
131482	BALL VALVE	11.99
131506	RECEPTACLE BROWN DUPLEX	2.78
TOTAL VENDOR SELF SERVE LUMBER CO.		75.31
VENDOR NAME: SHRED EXPERTS LLC		
156799	4/2025 SHREDDING	60.00
TOTAL VENDOR SHRED EXPERTS LLC		60.00
VENDOR NAME: STEVE'S CLEANING SERVICE		
MARCH2025	3/2025 CLEANING	915.00
TOTAL VENDOR STEVE'S CLEANING SERVICE		915.00
VENDOR NAME: THE MICHIGAN LIBRARY ASSOCIATION		
21709	MEMBERSHIP RENEWAL	381.00
TOTAL VENDOR THE MICHIGAN LIBRARY ASSOCIATION		381.00
VENDOR NAME: THOMSON REUTERS INC		
OR11674563	FIXED ASSET SOFTWARE	3,993.10
TOTAL VENDOR THOMSON REUTERS INC		3,993.10
VENDOR NAME: UTILITY SERVICE CO., INC		
623705	QUARTERLY CEMETERY TANK	5,589.35
623707	QUARTERLY EAST TANK	6,914.10
623708	QUARTERLY SOUTH TANK	5,499.78
TOTAL VENDOR UTILITY SERVICE CO., INC		18,003.23
VENDOR NAME: VERIZON WIRELESS		
6109665626	3/2025 CHARGES	226.09
TOTAL VENDOR VERIZON WIRELESS		226.09
VENDOR NAME: VISA		

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INVOICE APPROVAL REPORT FOR CITY OF ITHACA
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INVOICE NUMBER	DESCRIPTION	AMOUNT NOTES
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VENDOR NAME: VISA 8622	3/2025 CHARGES	3,862.48
TOTAL VENDOR VISA		<hr/> 3,862.48
VENDOR NAME: ZACHARY FOSTER INVOICE	3/2025 MILEAGE	96.60
TOTAL VENDOR ZACHARY FOSTER		<hr/> 96.60
GRAND TOTAL:		147,263.52

Gratiot Area Chamber of Commerce
invites you to

**BRING
BACK THE
90s
COMMUNITY
CELEBRATION**

**1
May**

At Central Michigan YFC

2550 W Cheesman Rd, Alma

Doors Open at 6:00pm

Program Begins at 7:00pm

Tickets:

\$35

The Gratiot Area Chamber of Commerce came to be in 1994, and to celebrate our 31st birthday, we are bringing back the 90s! Please join us as we celebrate the community members and businesses of Gratiot County! Tickets include heavy appetizers, drinks, and a night of fun!

For More Information & Reservations

989-463-5525

chamber@gratiot.org

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH IN BANK	317,117.49
101-000-001.001	CASH -GENERAL INDUSTRIAL DEVE	312.91
101-000-001.004	CASH - WOODLAND PARK	18,651.55
101-000-001.007	CASH -PLAYSCAPE	2,818.36
101-000-001.101	CASH - ICS CASH SWEEP (FS)	827,955.07
101-000-002.000	CASH-DAVIS TOWN 041004096	3,107.17
101-000-002.001	CASH - SAVINGS	165.28
101-000-003.003	CD-ISABELLA BANK & TRUST	200,000.00
101-000-003.007	CD - MERCANTILE	118,598.33
101-000-003.011	CD -CDARS PROGRAM	137,031.75
101-000-003.014	CD-FLAGSTAR BANK	211,696.58
101-000-005.000	CASH ON HAND	440.00
101-000-017.000	INVESTMENTS -MI CLASS	553,615.87
101-000-020.000	PROPERTY TAX RECEIVABLE	28,868.16
101-000-023.000	PROPERTY TAX RECEIVABLE -EMER SERV	3,120.55
101-000-024.000	PROPERTY TAX RECEIVABLE -SIDEWALK	2,069.67
101-000-028.000	PROP TAX REC-DELINQ PERSONAL	3,270.99
101-000-028.023	PROP TAX REC-DELINQ PERS EMER SERV	346.19
101-000-028.024	PROP TAX REC -DELINQ PERS SIDEWALK	82.39
101-000-034.000	ACCOUNTS REC- DELINQ ON TAXES	450.00
101-000-040.000	ACCOUNTS RECEIVABLE	5,269.69
101-000-084.661	DUE FROM EQUIPMENT FUND	236,258.00
101-000-084.701	DUE FROM TRUST & AGENCY	1,000.00
101-000-084.704	DUE FROM PAYROLL	500.00
101-000-189.000	LEASE RECEIVABLE	167,969.14
Total Assets		2,840,715.14
*** Liabilities ***		
101-000-360.671	DEFERRED INFLOW -LEASES	154,859.99
Total Liabilities		154,859.99
*** Fund Balance ***		
101-000-389.000	FUND BALANCE - ASSIGNED	845,000.00
101-000-390.000	FUND BALANCE	1,344,020.24
Total Fund Balance		2,189,020.24
Beginning Fund Balance		2,189,020.24
Net of Revenues VS Expenditures		496,834.91
Ending Fund Balance		2,685,855.15
Total Liabilities And Fund Balance		2,840,715.14

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BALANCE SHEET FOR CITY OF ITHACA
Period Ending 03/31/2025
FY 2024-25 3RD QUARTER

Page: **AGENDA**

Fund 151 CEMETERY TRUST FUND

GL Number	Description	Balance
*** Assets ***		
151-000-001.000	CASH	13,953.35
151-000-003.006	CD INVESTMENT -PERP CARE	24,819.40
Total Assets		38,772.75
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
151-000-390.000	FUND BALANCE	36,749.26
Total Fund Balance		36,749.26
Beginning Fund Balance		36,749.26
Net of Revenues VS Expenditures		2,023.49
Ending Fund Balance		38,772.75
Total Liabilities And Fund Balance		38,772.75

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BALANCE SHEET FOR CITY OF ITHACA
Period Ending 03/31/2025
FY 2024-25 3RD QUARTER

Page: **AGENDA**

Fund 202 MAJOR STREETS FUND

GL Number	Description	Balance
*** Assets ***		
202-000-001.000	CASH IN BANK	308,689.22
202-000-017.000	INVESTMENTS -MI CLASS	563,621.61
Total Assets		872,310.83
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
202-000-390.000	FUND BALANCE	813,224.68
Total Fund Balance		813,224.68
Beginning Fund Balance		813,224.68
Net of Revenues VS Expenditures		59,086.15
Ending Fund Balance		872,310.83
Total Liabilities And Fund Balance		872,310.83

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Fund 203 LOCAL STREETS FUND

GL Number	Description	Balance
*** Assets ***		
203-000-001.000	CASH IN BANK	90,900.17
203-000-017.000	INVESTMENTS -MI CLASS	393,045.76
Total Assets		483,945.93
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
203-000-390.000	FUND BALANCE	537,969.89
Total Fund Balance		537,969.89
Beginning Fund Balance		537,969.89
Net of Revenues VS Expenditures		(54,023.96)
Ending Fund Balance		483,945.93
Total Liabilities And Fund Balance		483,945.93

Fund 217 CALDWELL FUND

GL Number	Description	Balance
*** Assets ***		
	Total Assets	0.00
*** Liabilities ***		
	Total Liabilities	0.00
*** Fund Balance ***		
217-000-390.000	FUND BALANCE	4,287.70
	Total Fund Balance	4,287.70
	Beginning Fund Balance	4,287.70
	Net of Revenues VS Expenditures	(4,287.70)
	Ending Fund Balance	0.00
	Total Liabilities And Fund Balance	0.00

Fund 218 GIBBS MEMORIAL FUND

GL Number	Description	Balance
*** Assets ***		
218-000-001.000	CASH IN BANK	5,626.29
218-000-017.000	INVESTMENTS -MI CLASS	46,022.91
Total Assets		51,649.20
*** Fund Balance ***		
218-000-390.000	FUND BALANCE	49,992.71
Total Fund Balance		49,992.71
Beginning Fund Balance		49,992.71
Net of Revenues VS Expenditures		1,656.49
Ending Fund Balance		51,649.20
Total Liabilities And Fund Balance		51,649.20

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Fund 245 PUBLIC IMPROVEMENT FUND

GL Number	Description	Balance
*** Assets ***		
245-000-001.000	CASH	13,354.53
245-000-017.000	INVESTMENTS -MI CLASS	90,356.50
Total Assets		103,711.03
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
245-000-390.000	FUND BALANCE	100,456.87
Total Fund Balance		100,456.87
Beginning Fund Balance		100,456.87
Net of Revenues VS Expenditures		3,254.16
Ending Fund Balance		103,711.03
Total Liabilities And Fund Balance		103,711.03

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Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY

GL Number	Description	Balance
*** Assets ***		
248-000-001.000	CASH IN BANK	6,983.56
248-000-017.000	INVESTMENTS -MI CLASS	19,129.44
248-000-040.000	ACCOUNTS RECEIVABLE	50.00
Total Assets		26,163.00
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
248-000-390.000	FUND BALANCE	25,647.76
Total Fund Balance		25,647.76
Beginning Fund Balance		25,647.76
Net of Revenues VS Expenditures		515.24
Ending Fund Balance		26,163.00
Total Liabilities And Fund Balance		26,163.00

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Fund 271 LIBRARY OPERATING FUND

GL Number	Description	Balance
*** Assets ***		
271-000-001.000	CASH IN BANK	76,575.03
271-000-002.002	CASH-THOMPSON MEMORIAL FUND	10,664.81
271-000-003.003	CD-ISABELLA BANK & TRUST	100,000.00
271-000-005.000	CASH ON HAND	150.00
271-000-017.000	INVESTMENTS -MI CLASS	110,700.28
Total Assets		298,090.12
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
271-000-390.000	FUND BALANCE	457,693.47
Total Fund Balance		457,693.47
Beginning Fund Balance		457,693.47
Net of Revenues VS Expenditures		(159,603.35)
Ending Fund Balance		298,090.12
Total Liabilities And Fund Balance		298,090.12

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Fund 286 GRANT PROGRAM FUND

GL Number	Description	Balance
*** Assets ***		
286-000-001.000	CASH IN BANK	19,237.13
286-000-001.028	CASH -ARPA CLFRF	17,073.22
286-000-017.000	INVESTMENTS -MI CLASS	54,389.56
Total Assets		90,699.91
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
286-000-339.000	Deferred Revenue	62,149.32
286-000-390.000	FUND BALANCE	14,587.20
Total Fund Balance		76,736.52
Beginning Fund Balance		206,684.05
Net of Revenues VS Expenditures		13,963.39
Fund Balance Adjustments		(129,947.53)
Ending Fund Balance		90,699.91
Total Liabilities And Fund Balance		90,699.91

Fund 590 SEWER FUND

GL Number	Description	Balance
*** Assets ***		
590-000-001.000	CASH IN BANK	82,899.62
590-000-001.006	CASH -REVENUE RECEIVING FUND	171,803.68
590-000-002.016	2016 BOND DEBT RETIREMENT	5,941.57
590-000-003.005	CD-ISABELLA BANK-REV RECEIVING	107,395.21
590-000-003.007	CD - MERCANTILE	26,932.91
590-000-003.009	CD- MERCANTILE (REV REC)	53,648.16
590-000-017.001	INVESTMENTS-W/S OPERATING	28,911.17
590-000-017.002	INVESTMENTS-W/S IMPROVEMENT	81,566.97
590-000-017.003	INVESTMENTS-W/S DEBT (MI CLASS)	29,929.15
590-000-017.006	INVESTMENTS-REVENUE RECEIVING	297,693.02
590-000-020.000	PROPERTY TAX RECEIVABLE	1,170.20
590-000-028.000	PROP TAX REC-DELINQ PERSONAL	177.86
590-000-033.000	ACCOUNTS RECEIVABLE-SEWER	58.64
590-000-033.002	ACCOUNTS RECEIVABLE-PENALTIES	422.79
590-000-040.016	ACCOUNTS RECIEVABLE-16 UTGO BONDS	188.68
590-000-101.000	INVENTORY -MATERIALS & SUPPLIES	2,643.94
590-000-154.000	SEWER SYSTEM	4,373,430.87
590-000-155.000	ACCUM DEPRECIATION. - SEWER SYSTEM	(2,105,962.32)
590-000-195.000	DEFERRED OUTFLOWS	72,401.00
590-000-289.000	UNAMORTIZED PREMIUM ON INVESTMENTS	(37,900.00)
Total Assets		3,193,353.12
*** Liabilities ***		
590-000-260.000	ACCRUED VAC LEAVE PAYABLE-ST	1,865.72
590-000-300.000	BONDS PAYABLE-16 UTGO BONDS	677,500.00
590-000-334.000	NET PENSION LIABILITY	261,004.00
590-000-343.000	ACCRUED VAC&SICK LEAVE PAYABLE-LT	10,572.40
Total Liabilities		950,942.12
*** Fund Balance ***		
590-000-390.000	FUND BALANCE	2,214,612.43
Total Fund Balance		2,214,612.43
Beginning Fund Balance		2,214,612.43
Net of Revenues VS Expenditures		27,798.57
Fund Balance Adjustments		0.00
Ending Fund Balance		2,242,411.00
Total Liabilities And Fund Balance		3,193,353.12

Fund 591 WATER FUND

GL Number	Description	Balance
*** Assets ***		
591-000-001.000	CASH IN BANK	237,792.85
591-000-001.006	CASH -REVENUE RECEIVING FUND	285,885.19
591-000-002.016	2016 BOND DEBT RETIREMENT	2,369.03
591-000-003.005	CD-ISABELLA BANK-REV RECEIVING	121,104.72
591-000-003.007	CD - MERCANTILE	30,371.18
591-000-003.008	CD-MERCANTILE (IMPROVEMENT)	118,598.33
591-000-003.009	CD- MERCANTILE (REV REC)	60,496.86
591-000-005.000	CASH ON HAND	60.00
591-000-017.001	INVESTMENTS-W/S OPERATING	32,710.65
591-000-017.002	INVESTMENTS-W/S IMPROVEMENT	93,029.18
591-000-017.003	INVESTMENTS-W/S DEBT (MBIA)	105,319.65
591-000-017.006	INVESTMENTS-REVENUE RECEIVING	37,304.77
591-000-017.007	WATER DWSRF DEBT RESERVE	64,694.73
591-000-020.000	PROPERTY TAX RECEIVABLE	3,510.76
591-000-028.000	PROP TAX REC-DELINQ PERSONAL	533.63
591-000-033.001	ACCOUNTS RECEIVABLE - WATER	1,449.74
591-000-033.002	ACCOUNTS RECEIVABLE-PENALTIES	725.99
591-000-040.016	ACCOUNTS RECIEVABLE-16 UTGO BONDS	566.05
591-000-101.000	INVENTORY -MATERIALS & SUPPLIES	50,876.22
591-000-152.000	WATER SYSTEM	8,238,405.08
591-000-153.000	ACCUM DEPRECIATION-WATER SYSTEM	(3,953,999.61)
591-000-195.000	DEFERRED OUTFLOWS	81,643.40
591-000-289.000	UNAMORTIZED PREMIUM ON INVESTMENTS	(113,700.25)
Total Assets		5,499,748.15
*** Liabilities ***		
591-000-260.000	ACCRUED VAC LEAVE PAYABLE-ST	2,304.35
591-000-300.000	BONDS PAYABLE-16 UTGO BONDS	2,032,500.00
591-000-301.024	BONDS PAYABLE- 2024 DWSRF	50,000.00
591-000-334.000	NET PENSION LIABILITY	294,324.80
591-000-343.000	ACCRUED VAC&SICK LEAVE PAYABLE-LT	13,058.00
Total Liabilities		2,392,187.15
*** Fund Balance ***		
591-000-390.000	FUND BALANCE	3,091,978.99
Total Fund Balance		3,091,978.99
Beginning Fund Balance		3,091,978.99
Net of Revenues VS Expenditures		15,582.01
Fund Balance Adjustments		0.00
Ending Fund Balance		3,107,561.00
Total Liabilities And Fund Balance		5,499,748.15

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Fund 661 EQUIPMENT FUND

GL Number	Description	Balance
*** Assets ***		
661-000-001.000	CASH IN BANK	332,218.83
661-000-017.000	INVESTMENTS -MI CLASS	101,401.47
661-000-140.000	EQUIPMENT	738,419.16
661-000-141.000	ACCUM DEPRECIATION-EQUIPMENT	(571,083.96)
661-000-148.000	VEHICLES	975,185.81
661-000-149.000	ACCUM DEPRECIATION - VEHICLES	(743,043.36)
Total Assets		833,097.95
*** Liabilities ***		
661-000-214.101	DUE TO GENERAL FUND	236,258.00
Total Liabilities		236,258.00
*** Fund Balance ***		
661-000-390.000	FUND BALANCE	625,133.47
Total Fund Balance		625,133.47
Beginning Fund Balance		625,133.47
Net of Revenues VS Expenditures		(28,293.52)
Ending Fund Balance		596,839.95
Total Liabilities And Fund Balance		833,097.95

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Fund 701 TRUST AND AGENCY FUND

GL Number	Description	Balance
*** Assets ***		
701-000-001.000	CASH IN BANK	4,511.58
Total Assets		4,511.58
*** Liabilities ***		
701-000-214.020	DUE TO GENERAL-CITY OPER	41.59
701-000-214.023	DUE TO GENERAL -EMER SERV	4.46
701-000-214.024	DUE TO GENERAL -SIDEWALK	2.97
701-000-214.101	DUE TO GENERAL FUND	1,000.00
701-000-214.445	DUE TO GENERAL-TAX PEN/INT	57.02
701-000-214.447	DUE TO GENERAL -ADMIN FEE	10.07
701-000-214.520	DUE TO WATER-BOND DEBT	8.16
701-000-222.445	DUE TO COUNTY -INT DELINQ PER	9.80
701-000-222.800	DUE TO COUNTY - DEL CO OPER	16.49
701-000-222.810	DUE TO COUNTY -DEL SET	17.93
701-000-222.825	DUE TO COUNTY -DEL SENIOR OP	33.49
701-000-222.850	DUE TO COUNTY - DEL PARKS	18.02
701-000-222.852	DUE TO COUNTY -DEL ROAD PATROL	23.14
701-000-222.854	DUE TO COUNTY- DEL AG/ECON	23.22
701-000-222.855	DUE TO COUNTY-DEL CNTY 911	29.82
701-000-222.856	DUE TO COUNTY- DEL LIBRARY	25.76
701-000-222.857	DUE TO COUNTY -DEL GESA FIRE	77.48
701-000-222.858	DUE TO ISD - DEL INTERMED SCHOOL	282.30
701-000-225.800	DUE TO SCHOOL -DEL SCHOOL OP	303.24
701-000-225.803	DUE TO SCHOOL -DEL SCHOOL BOND	103.33
701-000-230.801	DUE TO GOVT AUTH-DELINQ SLIPR	2.53
701-000-251.000	ACCRUED INTEREST PAYABLE	2,420.76
Total Liabilities		4,511.58
*** Fund Balance ***		
Total Fund Balance		0.00
Beginning Fund Balance		0.00
Net of Revenues VS Expenditures		0.00
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		4,511.58

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Fund 704 IMPREST PAYROLL FUND

GL Number	Description	Balance
*** Assets ***		
704-000-007.000	CASH - PAYROLL	3,178.63
Total Assets		3,178.63
*** Liabilities ***		
704-000-214.101	DUE TO GENERAL FUND	500.00
704-000-228.002	DUE TO STATE - WITHHOLDING TAX	2,497.05
704-000-231.004	DUE TO MERS-DC RETIRE/FORFEITU	0.23
704-000-251.000	ACCRUED INTEREST PAYABLE	181.35
Total Liabilities		3,178.63
*** Fund Balance ***		
Total Fund Balance		0.00
Beginning Fund Balance		0.00
Net of Revenues VS Expenditures		0.00
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		3,178.63

CASH SUMMARY BY ACCOUNT FOR CITY OF ITHACA
 FROM 03/01/2025 TO 03/31/2025
 FUND: ALL FUNDS
 CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 03/01/2025	Total Debits	Total Credits	Ending Balance 03/31/2025
Fund 101	GENERAL FUND				
001.000	CASH IN BANK	716,384.94	234,266.93	633,534.38	317,117.49
001.001	CASH -GENERAL INDUSTRIAL DEVE	312.91	0.00	0.00	312.91
001.004	CASH - WOODLAND PARK	18,651.55	0.00	0.00	18,651.55
001.007	CASH -PLAYSCAPE	2,818.36	0.00	0.00	2,818.36
001.101	CASH - ICS CASH SWEEP (FS)	824,972.11	2,982.96	0.00	827,955.07
002.000	CASH-DAVIS TOWN 041004096	3,107.17	0.00	0.00	3,107.17
002.001	CASH - SAVINGS	164.83	0.45	0.00	165.28
003.003	CD-ISABELLA BANK & TRUST	200,000.00	0.00	0.00	200,000.00
003.007	CD - MERCANTILE	118,598.33	0.00	0.00	118,598.33
003.011	CD -CDARS PROGRAM	137,031.75	0.00	0.00	137,031.75
003.014	CD-FLAGSTAR BANK	210,762.27	934.31	0.00	211,696.58
005.000	CASH ON HAND	440.00	0.00	0.00	440.00
017.000	INVESTMENTS -MI CLASS	551,544.07	2,071.80	0.00	553,615.87
	GENERAL FUND	2,784,788.29	240,256.45	633,534.38	2,391,510.36
Fund 151	CEMETERY TRUST FUND				
001.000	CASH	13,532.77	420.58	0.00	13,953.35
003.006	CD INVESTMENT -PERP CARE	24,819.40	0.00	0.00	24,819.40
	CEMETERY TRUST FUND	38,352.17	420.58	0.00	38,772.75
Fund 202	MAJOR STREETS FUND				
001.000	CASH IN BANK	275,907.15	71,725.97	38,943.90	308,689.22
017.000	INVESTMENTS -MI CLASS	561,512.38	2,109.23	0.00	563,621.61
	MAJOR STREETS FUND	837,419.53	73,835.20	38,943.90	872,310.83
Fund 203	LOCAL STREETS FUND				
001.000	CASH IN BANK	56,897.78	41,496.97	7,494.58	90,900.17
017.000	INVESTMENTS -MI CLASS	391,574.89	1,470.87	0.00	393,045.76
	LOCAL STREETS FUND	448,472.67	42,967.84	7,494.58	483,945.93
Fund 217	CALDWELL FUND				
001.000	CASH IN BANK	4,293.01	0.00	4,293.01	0.00
Fund 218	GIBBS MEMORIAL FUND				
001.000	CASH IN BANK	5,626.05	0.24	0.00	5,626.29
017.000	INVESTMENTS -MI CLASS	45,850.67	172.24	0.00	46,022.91
	GIBBS MEMORIAL FUND	51,476.72	172.48	0.00	51,649.20
Fund 245	PUBLIC IMPROVEMENT FUND				
001.000	CASH	13,353.96	0.57	0.00	13,354.53
017.000	INVESTMENTS -MI CLASS	90,018.38	338.12	0.00	90,356.50
	PUBLIC IMPROVEMENT FUND	103,372.34	338.69	0.00	103,711.03
Fund 248	DOWNTOWN DEVELOPMENT AUTHORITY				
001.000	CASH IN BANK	8,887.50	14,290.37	16,194.31	6,983.56
017.000	INVESTMENTS -MI CLASS	19,057.86	71.58	0.00	19,129.44
	DOWNTOWN DEVELOPMENT AUTHORITY	27,945.36	14,361.95	16,194.31	26,113.00
Fund 271	LIBRARY OPERATING FUND				
001.000	CASH IN BANK	95,311.11	11,411.53	30,147.61	76,575.03
002.002	CASH-THOMPSON MEMORIAL FUND	12,513.08	1,859.65	3,707.92	10,664.81
003.003	CD-ISABELLA BANK & TRUST	100,000.00	0.00	0.00	100,000.00
005.000	CASH ON HAND	150.00	0.00	0.00	150.00
017.000	INVESTMENTS -MI CLASS	110,286.02	414.26	0.00	110,700.28

CASH SUMMARY BY ACCOUNT FOR CITY OF ITHACA
 FROM 03/01/2025 TO 03/31/2025
 FUND: ALL FUNDS
 CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 03/01/2025	Total Debits	Total Credits	Ending Balance 03/31/2025
	LIBRARY OPERATING FUND	318,260.21	13,685.44	33,855.53	298,090.12
Fund 286	GRANT PROGRAM FUND				
001.000	CASH IN BANK	14,740.75	4,496.38	0.00	19,237.13
001.024	CASH -DWSRF FUNDS	1,789.00	0.00	1,789.00	0.00
001.028	CASH -ARPA CLFRF	20,598.18	104,923.90	108,448.86	17,073.22
017.000	INVESTMENTS -MI CLASS	158,855.99	457.47	104,923.90	54,389.56
	GRANT PROGRAM FUND	195,983.92	109,877.75	215,161.76	90,699.91
Fund 590	SEWER FUND				
001.000	CASH IN BANK	103,280.46	11,721.88	32,102.72	82,899.62
001.006	CASH -REVENUE RECEIVING FUND	149,022.40	22,827.33	46.05	171,803.68
002.016	2016 BOND DEBT RETIREMENT	40,329.80	15,074.27	49,462.50	5,941.57
003.005	CD-ISABELLA BANK-REV RECEIVING	107,395.21	0.00	0.00	107,395.21
003.007	CD - MERCANTILE	26,932.91	0.00	0.00	26,932.91
003.009	CD- MERCANTILE (REV REC)	53,648.16	0.00	0.00	53,648.16
017.001	INVESTMENTS-W/S OPERATING	28,802.98	108.19	0.00	28,911.17
017.002	INVESTMENTS-W/S IMPROVEMENT	81,261.73	305.24	0.00	81,566.97
017.003	INVESTMENTS-W/S DEBT (MI CLASS)	44,811.66	117.49	15,000.00	29,929.15
017.006	INVESTMENTS-REVENUE RECEIVING	296,578.98	1,114.04	0.00	297,693.02
	SEWER FUND	932,064.29	51,268.44	96,611.27	886,721.46
Fund 591	WATER FUND				
001.000	CASH IN BANK	263,112.75	128,316.03	153,635.93	237,792.85
001.006	CASH -REVENUE RECEIVING FUND	251,754.44	34,475.72	344.97	285,885.19
002.016	2016 BOND DEBT RETIREMENT	120,989.25	29,767.28	148,387.50	2,369.03
003.005	CD-ISABELLA BANK-REV RECEIVING	121,104.72	0.00	0.00	121,104.72
003.007	CD - MERCANTILE	30,371.18	0.00	0.00	30,371.18
003.008	CD-MERCANTILE (IMPROVEMENT)	118,598.33	0.00	0.00	118,598.33
003.009	CD- MERCANTILE (REV REC)	60,496.86	0.00	0.00	60,496.86
005.000	CASH ON HAND	60.00	0.00	0.00	60.00
017.001	INVESTMENTS-W/S OPERATING	32,588.26	122.39	0.00	32,710.65
017.002	INVESTMENTS-W/S IMPROVEMENT	92,681.04	348.14	0.00	93,029.18
017.003	INVESTMENTS-W/S DEBT (MBIA)	134,455.55	864.10	30,000.00	105,319.65
017.006	INVESTMENTS-REVENUE RECEIVING	45,962.31	8,987.94	17,645.48	37,304.77
017.007	WATER DWSRF DEBT RESERVE	56,110.82	9,039.47	455.56	64,694.73
	WATER FUND	1,328,285.51	211,921.07	350,469.44	1,189,737.14
Fund 661	EQUIPMENT FUND				
001.000	CASH IN BANK	43,215.46	310,054.22	21,050.85	332,218.83
017.000	INVESTMENTS -MI CLASS	101,022.01	379.46	0.00	101,401.47
	EQUIPMENT FUND	144,237.47	310,433.68	21,050.85	433,620.30
Fund 701	TRUST AND AGENCY FUND				
001.000	CASH IN BANK	3,401.41	1,504.73	394.56	4,511.58
Fund 704	IMPREST PAYROLL FUND				
007.000	CASH - PAYROLL	3,016.04	145,412.64	145,250.05	3,178.63
	TOTAL - ALL FUNDS	7,221,368.94	1,216,456.94	1,563,253.64	6,874,572.24

CITY OF ITHACA
INVESTMENT DETAIL

March-25

MATURITY	FUND	FUND #	INSTITUTION	INVESTMENT TOOLS	ACCOUNT NUMBER	RATE	DAYS	AMOUNT INVESTED
11-13-2025	General-Operating	101	Mercantile	Certificate of Deposit	4300246584	4.13	274	118,598.33
06-23-2025	General-Operating	101	Flagstar Bank	Certificate of Deposit	145745149	4.30	119	112,049.91
12-09-2025	General-Operating	101	Flagstar Bank	Certificate of Deposit	148161417	4.05	270	99,646.67
03-18-2025	General-Operating	101	Isabella Bank & Trust	Certificate of Deposit	400446399	4.75	180	200,000.00
06-19-2025	General-Operating	101	Flagstar Bank	CDARS - CD	1029707215	4.15	13 week	137,031.75
	General-Operating	101	Flagstar Bank-Custodian	Intrafi Cash Sweep	*1021	5.00		827,955.07
05-30-2025	Cemetery-Perp Care	153	Isabella Bank & Trust	Certificate of Deposit	400020053	4.50	180	24,819.40
03-18-2025	Library	271	Isabella Bank	Certificate of Deposit	400446381	4.75	180	100,000.00
05-08-2025	W/S Operating-Sewer	590	Mercantile	Certificate of Deposit	1610379107	4.67	270	26,932.91
05-08-2025	W/S Operating-Water	591	Mercantile	Certificate of Deposit	1610379107	4.67	270	30,371.18
11-13-2025	W/S Improvement	591	Mercantile	Certificate of Deposit	4300246600	4.13	274	118,598.33
06-21-2025	Swr Revenue Receive	590	Mercantile	Certificate of Deposit	4300277997	3.94	180	53,648.16
06-21-2025	Wtr Revenue Receive	591	Mercantile	Certificate of Deposit	4300277997	3.94	180	60,496.86
05-30-2025	Sewer Revenue Receiv	590	Isabella Bank	Certificate of Deposit	400439451	4.50	180	107,395.21
05-30-2025	Water Revenue Receiv	591	Isabella Bank	Certificate of Deposit	400439469	4.50	180	121,104.72

Certificates of Deposit Subtotal \$ 2,138,648.50

General Fund - Savings	101	Flagstar Bank	Govt Banking Savings	xxxxx2335	3.200	165.28
					Savings Subtotal	\$ 165.28

*	Water Improvement	592	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0001	4.5100	93,029.18
*	Equipment Operating	661	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0002	4.5100	101,401.47
*	DDA	248	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0003	4.5100	19,129.44
*	General Fund	101	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0004	4.5100	553,615.87
*	Library Operating	271	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0005	4.5100	110,700.28
*	Water Operating	592	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0006	4.5100	32,710.65
*	Trust & Agency	701	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0009	4.5100	-
*	Gibbs Fund	218	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0010	4.5100	46,022.91
*	Sewer Bond Debt	590	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0012	4.5100	29,929.15
*	Water Bond Debt	591	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0012	4.5100	105,319.65
*	Water Revenue Receiv	592	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0013	4.5100	37,304.77
*	Major Street	202	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0014	4.5100	563,621.61
*	Local Street	203	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0017	4.5100	393,045.76
*	Grant Program Fund	286	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0018	4.5100	54,389.56

Mar 25

CITY OF ITHACA
INVESTMENT DETAIL

March-25

		FUND		INVESTMENT	ACCOUNT			AMOUNT
MATURITY	FUND	#	INSTITUTION	TOOLS	NUMBER	RATE	DAYS	INVESTED
*	Economic Development	245	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0019	4.5100		90,356.50
*	Sewer Improvement	590	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0020	4.5100		81,566.97
*	Sewer Operating	590	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0021	4.5100		28,911.17
*	Sewer Revenue Receiv	590	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0022	4.5100		297,693.02
*	Water 24 DWSRF Debt I	591	MI CLASS INVEST POOL	Notes, Bonds, Paper	MI010045-0024	4.5100		64,694.73
							Investment Pool Subtotal	2,703,442.69
							GRAND TOTAL ALL FUNDS	\$ 4,842,256.47

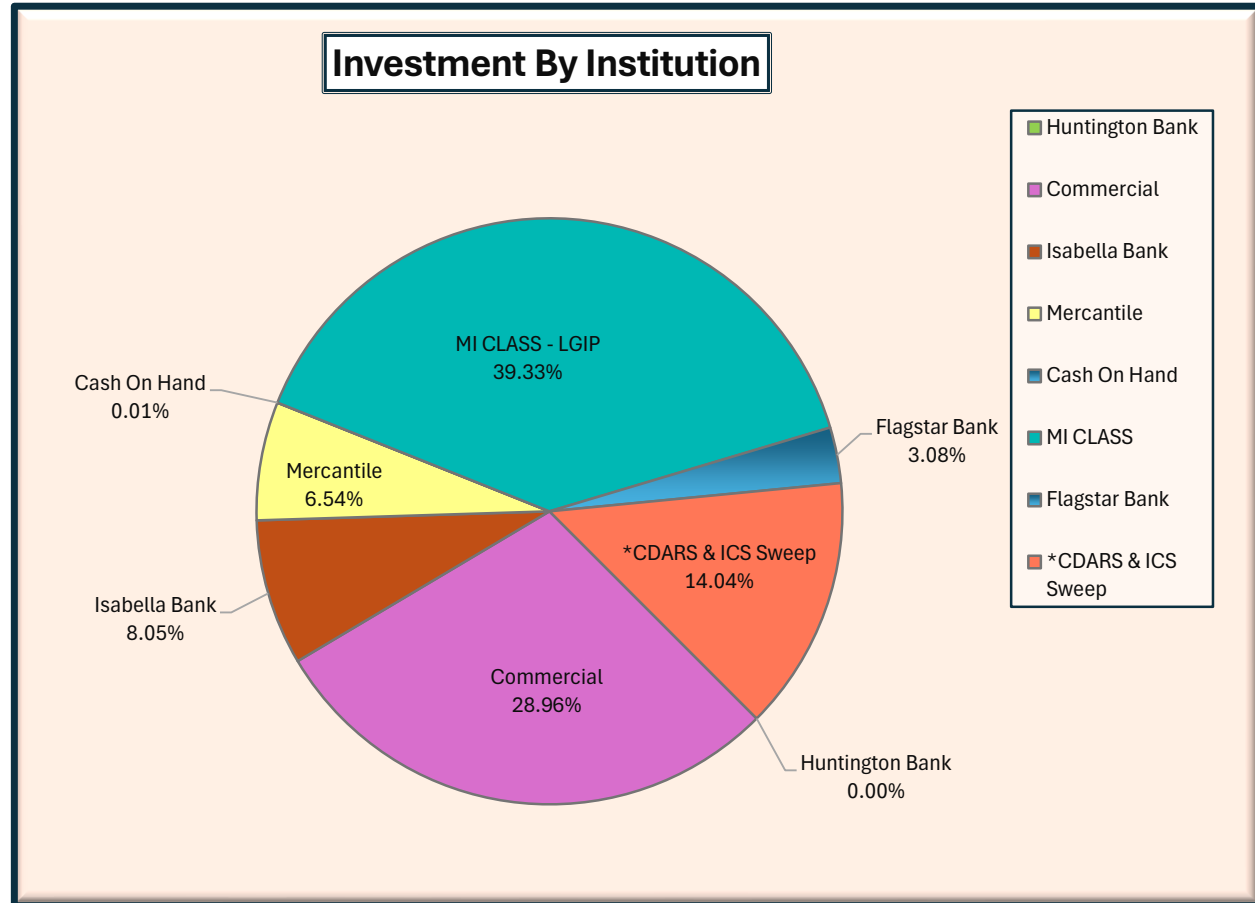
CITY OF ITHACA
INVESTMENT DETAIL

March-25

MATURITY	FUND	FUND #	INSTITUTION	INVESTMENT TOOLS	ACCOUNT NUMBER	RATE	DAYS	AMOUNT INVESTED
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Institution	Amount
Huntington Bank	\$ -
Commercial	\$ 1,990,843.84
Isabella Bank	\$ 553,319.33
Mercantile	\$ 449,467.70
Cash On Hand	\$ 650.00
MI CLASS	\$ 2,703,442.69
Flagstar Bank	\$ 211,861.86
*CDARS & ICS Sweep	\$ 964,986.82
Total Cash Assets	\$ 6,874,572.24
	6,874,572.24

*Custodial Bank: Flagstar



GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	03/31/2025	MONTH 03/31/2025	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000 - GENERAL GOVERNMENT						
101-000-402.000	CURRENT PROPERTY TAXES	1,100,200.00	1,078,534.20	(4,941.82)	21,665.80	98.03
101-000-405.000	TAXES EMERGENCY SERVICES	118,625.00	117,071.18	(534.97)	1,553.82	98.69
101-000-406.000	TAXES -SIDEWALK MILLAGE	79,200.00	77,646.81	(354.31)	1,553.19	98.04
101-000-407.000	425 AGREEMENT PAYMENTS	(4,975.00)	0.00	0.00	(4,975.00)	0.00
101-000-432.000	PAYMENT IN LIEU OF TAX	2,500.00	4,624.42	0.00	(2,124.42)	184.98
101-000-434.000	MOBILE HOME TAX	675.00	503.50	56.00	171.50	74.59
101-000-437.000	CURRENT TAXES -IFT/OPRA	4,500.00	4,474.56	0.00	25.44	99.43
101-000-445.000	INTEREST AND PENALTY ON TAXES	8,000.00	9,261.87	812.46	(1,261.87)	115.77
101-000-447.000	TAX COLLECTION FEES	40,000.00	38,985.90	626.70	1,014.10	97.46
101-000-476.000	LICENSES AND PERMITS	10,000.00	11,107.50	297.50	(1,107.50)	111.08
101-000-477.000	CABLE TV REVENUE	30,000.00	20,544.19	0.00	9,455.81	68.48
101-000-478.000	LIQUOR LICENSE FEES	2,750.00	2,222.55	0.00	527.45	80.82
101-000-573.000	LOCAL COMMUN STABILIZATION SHARE APPROPR	100,000.00	54,529.35	0.00	45,470.65	54.53
101-000-574.000	STATE REVENUE SHARING	421,602.00	207,768.00	0.00	213,834.00	49.28
101-000-631.101	ADMINISTRATIVE SERVICES FEE	8,429.00	5,514.75	0.00	2,914.25	65.43
101-000-633.000	CEMETERY GRAVE OPENINGS	16,000.00	12,500.00	300.00	3,500.00	78.13
101-000-633.001	CEMETERY FOUNDATIONS	8,000.00	12,762.00	1,584.00	(4,762.00)	159.53
101-000-642.441	SALES - MATERIALS	42,000.00	17,295.00	360.00	24,705.00	41.18
101-000-646.001	CEMETERY LOT SALES	10,000.00	7,820.00	2,380.00	2,180.00	78.20
101-000-653.000	PARK FEES	1,500.00	905.00	135.00	595.00	60.33
101-000-657.000	ORDINANCE FINES	100.00	0.00	0.00	100.00	0.00
101-000-665.000	INTEREST EARNED	70,000.00	76,746.84	6,563.61	(6,746.84)	109.64
101-000-665.671	INTEREST INCOME-LEASES	4,651.00	3,239.57	0.00	1,411.43	69.65
101-000-667.000	RENT	1,546.00	7,050.00	800.00	(5,504.00)	456.02
101-000-667.001	RENT -LEASE ITEMS - GESA	11,501.00	7,184.49	3,030.84	4,316.51	62.47
101-000-667.002	WATER TOWER RENTAL	6,405.00	8,490.11	5,242.19	(2,085.11)	132.55
101-000-667.268	RENT-COMMUNITY CENTER/ROOM	11,000.00	8,370.00	920.00	2,630.00	76.09
101-000-667.770	RENT-RV STORAGE/MCNABB PARK	4,300.00	3,060.00	(240.00)	1,240.00	71.16
101-000-671.000	LEASE REVENUE	66,703.00	39,795.40	0.00	26,907.60	59.66
101-000-674.000	PRIVATE CONTRIBUTIONS/DONATIONS	50,000.00	50,000.00	0.00	0.00	100.00
101-000-675.000	CONTRIBUTIONS/DONATIONS	0.00	1,596.00	0.00	(1,596.00)	100.00
101-000-676.000	REIMBURSEMENTS	9,000.00	6,824.24	250.00	2,175.76	75.82
101-000-676.528	REIMBURSEMENT RUBBISH TAGS	330.00	260.66	33.30	69.34	78.99
101-000-677.000	MISCELLANEOUS	11,857.00	4,526.00	340.00	7,331.00	38.17
101-000-699.000	TRANSFERS IN	22,553.01	19,053.01	19,053.01	3,500.00	84.48
Total Dept 000 - GENERAL GOVERNMENT		2,268,952.01	1,920,267.10	36,713.51	348,684.91	84.63
TOTAL REVENUES		2,268,952.01	1,920,267.10	36,713.51	348,684.91	84.63
Expenditures						
Dept 101 - CITY COUNCIL						
101-101-702.000	SALARIES AND WAGES	22,000.00	11,550.00	3,600.00	10,450.00	52.50
101-101-721.000	FICA -EMPLOYER COST	1,685.00	883.60	275.41	801.40	52.44
101-101-819.000	MEMBERSHIP AND DUES	4,535.00	3,114.00	0.00	1,421.00	68.67
101-101-825.000	TRAINING & EDUCATION	2,520.00	1,190.00	0.00	1,330.00	47.22
101-101-860.000	TRAVEL EXPENSES	4,350.00	3,059.43	0.00	1,290.57	70.33
101-101-880.000	COMMUNITY PROMOTION	7,000.00	4,477.51	0.00	2,522.49	63.96
101-101-956.000	MISC EXPENSE	2,750.00	811.21	630.57	1,938.79	29.50
Total Dept 101 - CITY COUNCIL		44,840.00	25,085.75	4,505.98	19,754.25	55.95

Dept 172 - CITY MANAGER

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE		ACTIVITY FOR		AVAILABLE	
		AMENDED BUDGET	NORMAL	03/31/2025	(ABNORMAL)	MONTH 03/31/2025	INCREASE (DECREASE)	NORMAL	(ABNORMAL)
									% BDGT USED
Fund 101 - GENERAL FUND									
Expenditures									
101-172-702.000	SALARIES AND WAGES	66,864.00		47,048.49		5,242.82		19,815.51	70.36
101-172-702.006	SALARIES & WAGES -ASSISTANT	5,471.00		3,977.32		411.46		1,493.68	72.70
101-172-719.000	FRINGE BENEFITS	22,955.00		17,268.81		2,091.79		5,686.19	75.23
101-172-720.000	RETIREMENT-EMPLOYER COST	7,424.00		5,255.23		582.71		2,168.77	70.79
101-172-721.000	FICA -EMPLOYER COST	5,534.00		3,712.65		408.47		1,821.35	67.09
101-172-727.000	OFFICE SUPPLIES & POSTAGE	500.00		148.14		0.00		351.86	29.63
101-172-819.000	MEMBERSHIP AND DUES	425.00		425.00		425.00		0.00	100.00
101-172-825.000	TRAINING & EDUCATION	850.00		0.00		0.00		850.00	0.00
101-172-850.000	TELEPHONE/COMMUNICATIONS	665.00		1,034.92		49.68		(369.92)	155.63
101-172-860.000	TRAVEL EXPENSES	2,200.00		1,245.00		0.00		955.00	56.59
Total Dept 172 - CITY MANAGER		112,888.00		80,115.56		9,211.93		32,772.44	70.97
Dept 215 - CITY CLERK									
101-215-702.000	SALARIES AND WAGES	29,420.00		20,240.40		2,174.64		9,179.60	68.80
101-215-702.001	SALARIES & WAGES-MISCELLANEOU	11,886.00		9,309.94		1,381.76		2,576.06	78.33
101-215-719.000	FRINGE BENEFITS	12,679.00		10,162.10		1,162.89		2,516.90	80.15
101-215-720.000	RETIREMENT-EMPLOYER COST	7,920.00		5,964.67		651.18		1,955.33	75.31
101-215-721.000	FICA -EMPLOYER COST	3,160.00		2,241.06		258.31		918.94	70.92
101-215-727.000	OFFICE SUPPLIES & POSTAGE	500.00		176.79		14.48		323.21	35.36
101-215-819.000	MEMBERSHIP AND DUES	188.00		232.70		32.70		(44.70)	123.78
101-215-825.000	TRAINING & EDUCATION	1,000.00		100.00		100.00		900.00	10.00
101-215-860.000	TRAVEL EXPENSES	1,900.00		26.80		0.00		1,873.20	1.41
101-215-900.000	PRINTING AND PUBLISHING	1,000.00		1,101.00		0.00		(101.00)	110.10
101-215-956.000	MISC EXPENSE	0.00		20.00		0.00		(20.00)	100.00
Total Dept 215 - CITY CLERK		69,653.00		49,575.46		5,775.96		20,077.54	71.17
Dept 228 - TECHNOLOGY									
101-228-728.000	SUPPLIES	1,000.00		156.80		0.00		843.20	15.68
101-228-801.000	PROFESSIONAL & CONTRACTUAL	9,451.00		8,758.84		0.00		692.16	92.68
101-228-804.000	MAINTENANCE CONTRACTS	6,645.00		3,270.00		600.00		3,375.00	49.21
101-228-970.000	CAPITAL OUTLAY	13,200.00		2,230.96		700.00		10,969.04	16.90
101-228-977.000	EQUIPMENT/CAP OUTLAY UNDER \$5	2,000.00		0.00		0.00		2,000.00	0.00
Total Dept 228 - TECHNOLOGY		32,296.00		14,416.60		1,300.00		17,879.40	44.64
Dept 247 - BOARD OF REVIEW									
101-247-702.000	SALARIES AND WAGES	1,575.00		1,025.00		925.00		550.00	65.08
101-247-721.000	FICA -EMPLOYER COST	121.00		78.41		70.77		42.59	64.80
101-247-825.000	TRAINING & EDUCATION	100.00		0.00		0.00		100.00	0.00
101-247-964.000	CHARGEBACKS-PROPERTY TAX	500.00		0.00		0.00		500.00	0.00
Total Dept 247 - BOARD OF REVIEW		2,296.00		1,103.41		995.77		1,192.59	48.06
Dept 253 - TREASURER									
101-253-702.000	SALARIES AND WAGES	62,129.00		49,023.74		7,650.92		13,105.26	78.91
101-253-719.000	FRINGE BENEFITS	17,069.00		15,336.03		1,505.46		1,732.97	89.85
101-253-720.000	RETIREMENT-EMPLOYER COST	3,952.00		2,013.15		454.76		1,938.85	50.94
101-253-721.000	FICA -EMPLOYER COST	4,753.00		3,562.43		561.10		1,190.57	74.95
101-253-727.000	OFFICE SUPPLIES & POSTAGE	7,200.00		4,434.54		200.53		2,765.46	61.59
101-253-804.000	MAINTENANCE CONTRACTS	3,745.00		2,570.56		0.00		1,174.44	68.35

PERIOD ENDING 03/31/2025

% Fiscal Year Completed: 75.07

		2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE		
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 03/31/2025	INCREASE (DECREASE)	NORMAL (ABNORMAL) BALANCE	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-253-819.000	MEMBERSHIP AND DUES	754.00	645.00	35.00		109.00	85.54
101-253-825.000	TRAINING & EDUCATION	2,629.00	2,013.00	0.00		616.00	76.57
101-253-860.000	TRAVEL EXPENSES	3,100.00	2,436.87	0.00		663.13	78.61
101-253-956.000	MISC EXPENSE	0.00	20.00	20.00		(20.00)	100.00
101-253-956.253	BANK & RATING FEES	370.00	460.00	0.00		(90.00)	124.32
101-253-980.000	OFFICE EQUIPMENT REPLACEMENT	1,250.00	0.00	0.00		1,250.00	0.00
Total Dept 253 - TREASURER		106,951.00	82,515.32	10,427.77		24,435.68	77.15
Dept 257 - ASSESSOR							
101-257-727.000	POSTAGE	900.00	9.79	0.00		890.21	1.09
101-257-728.000	SUPPLIES	600.00	0.00	0.00		600.00	0.00
101-257-801.000	PROFESSIONAL & CONTRACTUAL	30,250.00	17,134.93	1,384.93		13,115.07	56.64
101-257-851.000	TECHNOLOGY	3,335.00	3,217.91	40.01		117.09	96.49
Total Dept 257 - ASSESSOR		35,085.00	20,362.63	1,424.94		14,722.37	58.04
Dept 262 - ELECTIONS							
101-262-702.000	SALARIES AND WAGES	4,920.00	4,775.91	0.00		144.09	97.07
101-262-721.000	FICA -EMPLOYER COST	75.00	53.50	0.00		21.50	71.33
101-262-727.000	POSTAGE	1,500.00	698.70	0.00		801.30	46.58
101-262-728.000	SUPPLIES	4,930.00	2,528.43	112.01		2,401.57	51.29
101-262-804.000	MAINTENANCE CONTRACTS	615.00	615.00	0.00		0.00	100.00
101-262-806.000	COUNTY - EARLY VOTING	1,500.00	257.21	0.00		1,242.79	17.15
101-262-900.000	PRINTING AND PUBLISHING	600.00	72.63	0.00		527.37	12.11
101-262-956.000	MISC EXPENSE	400.00	391.90	0.00		8.10	97.98
Total Dept 262 - ELECTIONS		14,540.00	9,393.28	112.01		5,146.72	64.60
Dept 265 - CITY HALL AND GROUNDS							
101-265-702.000	SALARIES AND WAGES	3,975.00	2,099.11	157.37		1,875.89	52.81
101-265-719.000	FRINGE BENEFITS	915.00	1,043.02	106.35		(128.02)	113.99
101-265-720.000	RETIREMENT-EMPLOYER COST	350.00	186.31	13.80		163.69	53.23
101-265-721.000	FICA -EMPLOYER COST	305.00	155.97	11.70		149.03	51.14
101-265-725.000	INSURANCE	3,600.00	3,099.00	0.00		501.00	86.08
101-265-728.000	SUPPLIES	2,200.00	1,156.21	145.69		1,043.79	52.56
101-265-801.000	PROFESSIONAL & CONTRACTUAL	9,965.00	7,219.09	785.64		2,745.91	72.44
101-265-825.000	TRAINING & EDUCATION	450.00	255.00	0.00		195.00	56.67
101-265-850.000	TELEPHONE/COMMUNICATIONS	2,200.00	1,686.19	187.44		513.81	76.65
101-265-860.000	TRAVEL EXPENSES	1,300.00	458.32	0.00		841.68	35.26
101-265-920.000	UTILITIES	8,000.00	5,133.84	837.96		2,866.16	64.17
101-265-930.000	REPAIRS & MAINTENANCE	2,500.00	1,538.31	0.00		961.69	61.53
101-265-940.000	EQUIPMENT RENTAL	1,000.00	1,097.36	14.53		(97.36)	109.74
101-265-977.000	EQUIPMENT/CAP OUTLAY UNDER \$5G	3,500.00	0.00	0.00		3,500.00	0.00
Total Dept 265 - CITY HALL AND GROUNDS		40,260.00	25,127.73	2,260.48		15,132.27	62.41
Dept 266 - ATTORNEY & PROFESSIONAL COUNSEL							
101-266-801.000	PROFESSIONAL & CONTRACTUAL	35,000.00	4,974.00	0.00		30,026.00	14.21
101-266-810.000	ATTORNEY/LEGAL COUNSEL	8,000.00	1,962.00	0.00		6,038.00	24.53
101-266-818.000	ENGINEERING	7,293.01	0.00	0.00		7,293.01	0.00

PERIOD ENDING 03/31/2025

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	03/31/2025 NORMAL (ABNORMAL)	MONTH 03/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 266 - ATTORNEY & PROFESSIONAL COUNSEL		50,293.01	6,936.00	0.00	43,357.01	13.79
Dept 267 - OTHER BUILDINGS AND GROUNDS						
101-267-702.000	SALARIES AND WAGES	5,615.00	3,393.40	361.07	2,221.60	60.43
101-267-719.000	FRINGE BENEFITS	1,145.00	935.59	70.73	209.41	81.71
101-267-720.000	RETIREMENT-EMPLOYER COST	475.00	321.28	36.11	153.72	67.64
101-267-721.000	FICA -EMPLOYER COST	430.00	249.74	26.47	180.26	58.08
101-267-725.000	INSURANCE	7,000.00	7,518.00	0.00	(518.00)	107.40
101-267-728.000	SUPPLIES	200.00	69.99	5.00	130.01	35.00
101-267-801.000	PROFESSIONAL & CONTRACTUAL	600.00	139.85	26.50	460.15	23.31
101-267-850.002	COMMUNICATIONS- GESA	460.00	342.81	38.09	117.19	74.52
101-267-920.000	UTILITIES	1,700.00	1,249.28	212.61	450.72	73.49
101-267-920.002	UTILITIES -GESA	8,000.00	5,829.92	992.15	2,170.08	72.87
101-267-930.000	REPAIRS & MAINTENANCE	93,000.00	66,889.43	408.89	26,110.57	71.92
101-267-930.002	REPAIRS & MAINT - GESA	2,140.00	240.00	0.00	1,900.00	11.21
101-267-940.000	EQUIPMENT RENTAL	2,000.00	1,076.57	13.41	923.43	53.83
Total Dept 267 - OTHER BUILDINGS AND GROUNDS		122,765.00	88,255.86	2,191.03	34,509.14	71.89
Dept 268 - COMMUNITY CENTER						
101-268-702.004	SALARIES AND WAGES - MAINT	3,420.00	1,741.64	153.12	1,678.36	50.93
101-268-719.000	FRINGE BENEFITS	755.00	347.66	13.65	407.34	46.05
101-268-720.000	RETIREMENT-EMPLOYER COST	275.00	147.56	11.22	127.44	53.66
101-268-721.000	FICA -EMPLOYER COST	260.00	129.79	11.55	130.21	49.92
101-268-728.000	SUPPLIES	800.00	277.69	80.16	522.31	34.71
101-268-801.000	PROFESSIONAL & CONTRACTUAL	3,170.00	2,950.18	228.00	219.82	93.07
101-268-920.000	UTILITIES	2,000.00	1,249.28	212.61	750.72	62.46
101-268-930.000	REPAIRS & MAINTENANCE	500.00	0.00	0.00	500.00	0.00
101-268-940.000	EQUIPMENT RENTAL	200.00	153.14	21.17	46.86	76.57
101-268-977.000	EQUIPMENT/CAP OUTLAY UNDER \$5	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 268 - COMMUNITY CENTER		12,380.00	6,996.94	731.48	5,383.06	56.52
Dept 301 - POLICE DEPARTMENT						
101-301-720.000	RETIREMENT-EMPLOYER COST	70,068.00	52,551.00	5,839.00	17,517.00	75.00
101-301-801.000	PROFESSIONAL & CONTRACTUAL	478,646.00	356,545.53	40,700.15	122,100.47	74.49
Total Dept 301 - POLICE DEPARTMENT		548,714.00	409,096.53	46,539.15	139,617.47	74.56
Dept 336 - FIRE DEPARTMENT						
101-336-956.336	MISC -GESA REIMBURSEABLE EXPENDITURE	100.00	39.20	0.00	60.80	39.20
Total Dept 336 - FIRE DEPARTMENT		100.00	39.20	0.00	60.80	39.20
Dept 372 - CODE ENFORCEMENT						
101-372-702.000	SALARIES AND WAGES	21,300.00	9,940.00	1,290.00	11,360.00	46.67
101-372-719.000	FRINGE BENEFITS	0.00	62.76	0.00	(62.76)	100.00
101-372-721.000	FICA -EMPLOYER COST	1,629.00	760.04	98.68	868.96	46.66
101-372-727.000	POSTAGE	250.00	169.73	0.00	80.27	67.89
101-372-728.000	SUPPLIES	150.00	331.58	0.00	(181.58)	221.05
101-372-801.000	PROFESSIONAL & CONTRACTUAL	3,700.00	2,030.00	0.00	1,670.00	54.89

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		2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	03/31/2025	MONTH 03/31/2025	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND						
Expenditures						
101-372-810.000	ATTORNEY/LEGAL COUNSEL	500.00	0.00	0.00	500.00	0.00
101-372-860.000	TRAVEL EXPENSES	0.00	615.67	53.20	(615.67)	100.00
101-372-900.000	PRINTING AND PUBLISHING	600.00	190.00	0.00	410.00	31.67
101-372-977.000	EQUIPMENT/CAP OUTLAY UNDER \$5G	0.00	1,038.00	0.00	(1,038.00)	100.00
Total Dept 372 - CODE ENFORCEMENT		28,129.00	15,137.78	1,441.88	12,991.22	53.82
Dept 441 - PUBLIC WORKS						
101-441-702.000	SALARIES AND WAGES	55,245.00	51,327.64	4,110.65	3,917.36	92.91
101-441-719.000	FRINGE BENEFITS	26,430.00	25,979.53	881.25	450.47	98.30
101-441-720.000	RETIREMENT-EMPLOYER COST	4,670.00	4,159.76	369.94	510.24	89.07
101-441-721.000	FICA -EMPLOYER COST	4,225.00	3,825.66	304.53	399.34	90.55
101-441-725.000	INSURANCE AND BONDS	50.00	13.00	4.00	37.00	26.00
101-441-728.000	SUPPLIES	1,500.00	1,148.79	317.23	351.21	76.59
101-441-775.000	MATERIALS USED	500.00	0.00	0.00	500.00	0.00
101-441-801.000	PROFESSIONAL & CONTRACTUAL	41,000.00	78.00	78.00	40,922.00	0.19
101-441-825.000	TRAINING & EDUCATION	1,000.00	0.00	0.00	1,000.00	0.00
101-441-850.000	TELEPHONE/COMMUNICATIONS	660.00	500.09	48.69	159.91	75.77
101-441-860.000	TRAVEL EXPENSES	400.00	0.00	0.00	400.00	0.00
101-441-930.000	REPAIRS & MAINTENANCE	5,000.00	171.01	7.98	4,828.99	3.42
101-441-940.000	EQUIPMENT RENTAL	20,000.00	11,279.22	1,045.82	8,720.78	56.40
Total Dept 441 - PUBLIC WORKS		160,680.00	98,482.70	7,168.09	62,197.30	61.29
Dept 444 - SIDEWALKS						
101-444-930.000	REPAIRS & MAINTENANCE	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 444 - SIDEWALKS		1,500.00	0.00	0.00	1,500.00	0.00
Dept 445 - DRAINS AT LARGE & STORM SEWER						
101-445-922.000	TAXES AT LARGE - DRAINS	4,100.00	5,695.02	0.00	(1,595.02)	138.90
101-445-923.000	STORM SEWER MAINT/REPAIR	55,000.00	0.00	0.00	55,000.00	0.00
Total Dept 445 - DRAINS AT LARGE & STORM SEWER		59,100.00	5,695.02	0.00	53,404.98	9.64
Dept 448 - STREET LIGHTING						
101-448-920.000	UTILITIES	42,000.00	29,998.33	3,605.55	12,001.67	71.42
101-448-930.000	REPAIRS & MAINTENANCE	8,000.00	2,178.56	0.00	5,821.44	27.23
Total Dept 448 - STREET LIGHTING		50,000.00	32,176.89	3,605.55	17,823.11	64.35
Dept 450 - ALLEY/PARKING LOT MAINTENANCE						
101-450-702.000	SALARIES AND WAGES	1,060.00	731.93	0.00	328.07	69.05
101-450-719.000	FRINGE BENEFITS	150.00	174.03	0.00	(24.03)	116.02
101-450-720.000	RETIREMENT-EMPLOYER COST	105.00	50.49	0.00	54.51	48.09
101-450-721.000	FICA -EMPLOYER COST	80.00	54.49	0.00	25.51	68.11
101-450-775.000	MATERIALS USED	800.00	0.00	0.00	800.00	0.00
101-450-801.000	PROFESSIONAL & CONTRACTUAL	14,000.00	0.00	0.00	14,000.00	0.00
101-450-940.000	EQUIPMENT RENTAL	1,000.00	854.06	0.00	145.94	85.41

PERIOD ENDING 03/31/2025

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GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	03/31/2025 NORMAL (ABNORMAL)	MONTH 03/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 450 - ALLEY/PARKING LOT MAINTENANCE		17,195.00	1,865.00	0.00	15,330.00	10.85
Dept 567 - CEMETERY						
101-567-702.000	SALARIES AND WAGES	23,000.00	16,517.43	712.38	6,482.57	71.81
101-567-719.000	FRINGE BENEFITS	4,915.00	3,024.79	190.57	1,890.21	61.54
101-567-720.000	RETIREMENT-EMPLOYER COST	2,300.00	1,660.44	87.34	639.56	72.19
101-567-721.000	FICA -EMPLOYER COST	1,760.00	1,228.34	52.39	531.66	69.79
101-567-725.000	INSURANCE	325.00	426.00	54.00	(101.00)	131.08
101-567-728.000	SUPPLIES	4,400.00	1,875.80	0.00	2,524.20	42.63
101-567-775.000	MATERIALS USED	400.00	0.00	0.00	400.00	0.00
101-567-801.000	PROFESSIONAL & CONTRACTUAL	28,310.00	9,084.00	8.00	19,226.00	32.09
101-567-819.000	MEMBERSHIP AND DUES	50.00	45.00	0.00	5.00	90.00
101-567-825.000	TRAINING & EDUCATION	159.00	159.00	0.00	0.00	100.00
101-567-860.000	TRAVEL EXPENSES	475.00	378.96	0.00	96.04	79.78
101-567-930.000	REPAIRS & MAINTENANCE	200.00	32.53	0.00	167.47	16.27
101-567-940.000	EQUIPMENT RENTAL	7,500.00	7,110.04	220.58	389.96	94.80
Total Dept 567 - CEMETERY		73,794.00	41,542.33	1,325.26	32,251.67	56.29
Dept 725 - WESTWIND ESTATES						
101-725-702.000	SALARIES AND WAGES	5,170.00	2,866.01	0.00	2,303.99	55.44
101-725-719.000	FRINGE BENEFITS	850.00	574.25	0.00	275.75	67.56
101-725-720.000	RETIREMENT-EMPLOYER COST	390.00	180.25	0.00	209.75	46.22
101-725-721.000	FICA -EMPLOYER COST	395.00	215.17	0.00	179.83	54.47
101-725-770.000	MAINTENANCE - WESTWIND ESTATE	300.00	289.98	0.00	10.02	96.66
101-725-940.000	EQUIPMENT RENTAL	4,000.00	3,741.16	0.00	258.84	93.53
101-725-956.000	MISCELLANEOUS	5,900.00	5,812.14	0.00	87.86	98.51
Total Dept 725 - WESTWIND ESTATES		17,005.00	13,678.96	0.00	3,326.04	80.44
Dept 729 - DOWNTOWN DEVELOPMENT						
101-729-702.000	SALARIES AND WAGES	14,757.00	10,543.17	1,135.20	4,213.83	71.45
101-729-719.000	FRINGE BENEFITS	10,186.00	7,688.47	934.71	2,497.53	75.48
101-729-720.000	RETIREMENT-EMPLOYER COST	1,500.00	1,054.30	113.52	445.70	70.29
101-729-721.000	FICA -EMPLOYER COST	1,129.00	716.45	75.78	412.55	63.46
Total Dept 729 - DOWNTOWN DEVELOPMENT		27,572.00	20,002.39	2,259.21	7,569.61	72.55
Dept 734 - INDUSTRIAL PARK						
101-734-702.000	SALARIES AND WAGES	1,885.00	0.00	0.00	1,885.00	0.00
101-734-719.000	FRINGE BENEFITS	60.00	0.00	0.00	60.00	0.00
101-734-720.000	RETIREMENT-EMPLOYER COST	60.00	0.00	0.00	60.00	0.00
101-734-721.000	FICA -EMPLOYER COST	144.00	0.00	0.00	144.00	0.00
101-734-920.000	UTILITIES	3,600.00	2,403.21	298.38	1,196.79	66.76
101-734-930.000	REPAIRS & MAINTENANCE	500.00	0.00	0.00	500.00	0.00
101-734-940.000	EQUIPMENT RENTAL	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 734 - INDUSTRIAL PARK		7,749.00	2,403.21	298.38	5,345.79	31.01
Dept 735 - SOUTH INDUSTRIAL PARK						
101-735-702.000	SALARIES AND WAGES	1,805.00	947.61	54.36	857.39	52.50

PERIOD ENDING 03/31/2025

% Fiscal Year Completed: 75.07

		2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	03/31/2025	MONTH 03/31/2025	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND						
Expenditures						
101-735-719.000	FRINGE BENEFITS	260.00	166.30	14.14	93.70	63.96
101-735-720.000	RETIREMENT-EMPLOYER COST	100.00	58.60	5.44	41.40	58.60
101-735-721.000	FICA -EMPLOYER COST	138.00	70.64	3.98	67.36	51.19
101-735-940.000	EQUIPMENT RENTAL	2,200.00	744.02	0.00	1,455.98	33.82
Total Dept 735 - SOUTH INDUSTRIAL PARK		4,503.00	1,987.17	77.92	2,515.83	44.13
Dept 751 - CITY PARKS						
101-751-702.000	SALARIES AND WAGES	12,090.00	11,302.65	560.14	787.35	93.49
101-751-719.000	FRINGE BENEFITS	2,690.00	2,053.64	122.43	636.36	76.34
101-751-720.000	RETIREMENT-EMPLOYER COST	1,075.00	822.20	51.55	252.80	76.48
101-751-721.000	FICA -EMPLOYER COST	925.00	841.11	41.48	83.89	90.93
101-751-725.000	INSURANCE	1,000.00	1,116.00	53.00	(116.00)	111.60
101-751-728.000	SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
101-751-801.000	PROFESSIONAL & CONTRACTUAL	21,300.00	8,676.36	115.00	12,623.64	40.73
101-751-920.000	UTILITIES	3,000.00	2,333.09	564.33	666.91	77.77
101-751-930.000	REPAIRS & MAINTENANCE	14,500.00	1,618.00	1,373.11	12,882.00	11.16
101-751-933.000	REPAIRS - PLAYSCAPE	3,000.00	0.00	0.00	3,000.00	0.00
101-751-940.000	EQUIPMENT RENTAL	9,500.00	11,183.94	405.69	(1,683.94)	117.73
Total Dept 751 - CITY PARKS		70,080.00	39,946.99	3,286.73	30,133.01	57.00
Dept 770 - MCNABB PARK						
101-770-702.000	SALARIES AND WAGES	24,220.00	9,624.29	926.89	14,595.71	39.74
101-770-719.000	FRINGE BENEFITS	4,450.00	2,224.76	353.47	2,225.24	49.99
101-770-720.000	RETIREMENT-EMPLOYER COST	1,830.00	664.12	90.74	1,165.88	36.29
101-770-721.000	FICA -EMPLOYER COST	1,855.00	716.41	68.13	1,138.59	38.62
101-770-725.000	INSURANCE	1,800.00	2,636.00	53.00	(836.00)	146.44
101-770-801.000	PROFESSIONAL & CONTRACTUAL	1,500.00	8.00	8.00	1,492.00	0.53
101-770-920.000	UTILITIES	1,900.00	974.29	84.98	925.71	51.28
101-770-930.000	REPAIRS & MAINTENANCE	3,000.00	189.39	0.00	2,810.61	6.31
101-770-940.000	EQUIPMENT RENTAL	23,000.00	9,524.72	467.52	13,475.28	41.41
Total Dept 770 - MCNABB PARK		63,555.00	26,561.98	2,052.73	36,993.02	41.79
Dept 851 - INSURANCE AND BONDS						
101-851-725.000	INSURANCE AND BONDS	16,350.00	11,074.00	130.00	5,276.00	67.73
Total Dept 851 - INSURANCE AND BONDS		16,350.00	11,074.00	130.00	5,276.00	67.73
Dept 861 - RETIREMENT -EMPLOYERS SHARE						
101-861-720.000	RETIREMENT-EMPLOYER COST	292,488.00	219,366.00	24,374.00	73,122.00	75.00
Total Dept 861 - RETIREMENT -EMPLOYERS SHARE		292,488.00	219,366.00	24,374.00	73,122.00	75.00
Dept 999 - TRANSFERS OUT						
101-999-995.000	TRANSFER OUT	343,000.00	74,491.50	70,666.50	268,508.50	21.72
Total Dept 999 - TRANSFERS OUT		343,000.00	74,491.50	70,666.50	268,508.50	21.72

REVENUE AND EXPENDITURE REPORT FOR CITY OF ITHACA
PERIOD ENDING 03/31/2025
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT
		AMENDED BUDGET	03/31/2025	MONTH	03/31/2025	NORMAL	(ABNORMAL)	
			NORMAL (ABNORMAL)	INCREASE	(DECREASE)			USED
Fund 101 - GENERAL FUND								
Expenditures								
TOTAL EXPENDITURES		2,425,761.01	1,423,432.19		202,162.75		1,002,328.82	58.68
Fund 101 - GENERAL FUND:								
TOTAL REVENUES		2,268,952.01	1,920,267.10		36,713.51		348,684.91	84.63
TOTAL EXPENDITURES		2,425,761.01	1,423,432.19		202,162.75		1,002,328.82	58.68
NET OF REVENUES & EXPENDITURES		(156,809.00)	496,834.91		(165,449.24)		(653,643.91)	316.84

REVENUE AND EXPENDITURE REPORT FOR CITY OF ITHACA
PERIOD ENDING 03/31/2025
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	03/31/2025 NORMAL (ABNORMAL)	MONTH 03/31/2025 INCREASE (DECREASE)		BALANCE NORMAL (ABNORMAL)		
Fund 151 - CEMETERY TRUST FUND								
Revenues								
Dept 000 - GENERAL GOVERNMENT								
151-000-646.000	PERPETUAL CARE	1,500.00	1,380.00		420.00		120.00	92.00
151-000-665.000	INTEREST EARNED	800.00	643.49		0.58		156.51	80.44
Total Dept 000 - GENERAL GOVERNMENT		2,300.00	2,023.49		420.58		276.51	87.98
TOTAL REVENUES		2,300.00	2,023.49		420.58		276.51	87.98
Fund 151 - CEMETERY TRUST FUND:								
TOTAL REVENUES		2,300.00	2,023.49		420.58		276.51	87.98
TOTAL EXPENDITURES		0.00	0.00		0.00		0.00	0.00
NET OF REVENUES & EXPENDITURES		2,300.00	2,023.49		420.58		276.51	87.98

		2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	03/31/2025	MONTH 03/31/2025	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 202 - MAJOR STREETS FUND						
Revenues						
Dept 000 - GENERAL GOVERNMENT						
202-000-546.000	BR MAINTENANCE CONTRACT -SOM	34,494.00	8,639.23	0.00	25,854.77	25.05
202-000-548.000	GAS AND WT TAX (PA 51 MONIES)	398,555.00	240,847.09	32,524.51	157,707.91	60.43
202-000-549.000	LOCAL ROAD PROGRAM	6,420.00	3,772.08	538.87	2,647.92	58.76
202-000-665.000	INTEREST EARNED	17,000.00	21,784.99	2,212.62	(4,784.99)	128.15
202-000-677.000	MISCELLANEOUS	600.00	521.92	483.00	78.08	86.99
202-000-699.101	TRANSFERS IN - GENERAL FUND	38,000.00	27,666.50	27,666.50	10,333.50	72.81
Total Dept 000 - GENERAL GOVERNMENT		495,069.00	303,231.81	63,425.50	191,837.19	61.25
TOTAL REVENUES		495,069.00	303,231.81	63,425.50	191,837.19	61.25
Expenditures						
Dept 463 - STREET MAINTENANCE						
202-463-702.000	SALARIES AND WAGES	24,875.00	19,727.06	2,756.00	5,147.94	79.30
202-463-719.000	FRINGE BENEFITS	5,810.00	4,580.02	760.57	1,229.98	78.83
202-463-720.000	RETIREMENT-EMPLOYER COST	2,115.00	1,724.28	260.82	390.72	81.53
202-463-721.000	FICA -EMPLOYER COST	1,900.00	1,461.45	203.61	438.55	76.92
202-463-725.000	INSURANCE	1,700.00	1,218.00	227.00	482.00	71.65
202-463-775.000	MATERIALS USED	15,750.00	10,893.28	0.00	4,856.72	69.16
202-463-801.000	PROFESSIONAL & CONTRACTUAL	282,695.00	81,598.74	0.00	201,096.26	28.86
202-463-818.000	ENGINEERING	2,000.00	0.00	0.00	2,000.00	0.00
202-463-940.000	EQUIPMENT RENTAL	24,000.00	19,543.90	4,684.19	4,456.10	81.43
Total Dept 463 - STREET MAINTENANCE		360,845.00	140,746.73	8,892.19	220,098.27	39.00
Dept 474 - TRAFFIC SERVICE						
202-474-702.000	SALARIES AND WAGES	1,600.00	889.53	20.97	710.47	55.60
202-474-719.000	FRINGE BENEFITS	50.00	83.55	0.00	(33.55)	167.10
202-474-720.000	RETIREMENT-EMPLOYER COST	50.00	77.98	1.70	(27.98)	155.96
202-474-721.000	FICA -EMPLOYER COST	125.00	65.73	1.55	59.27	52.58
202-474-775.000	MATERIALS USED	3,500.00	16.17	0.00	3,483.83	0.46
202-474-780.000	TRAFFIC SIGNS	10,000.00	1.30	0.00	9,998.70	0.01
202-474-801.000	PROFESSIONAL & CONTRACTUAL	7,925.00	7,925.49	0.00	(0.49)	100.01
202-474-920.000	UTILITIES	400.00	294.90	37.50	105.10	73.73
202-474-940.000	EQUIPMENT RENTAL	1,500.00	436.34	0.00	1,063.66	29.09
Total Dept 474 - TRAFFIC SERVICE		25,150.00	9,790.99	61.72	15,359.01	38.93
Dept 479 - WINTER MAINTENANCE						
202-479-702.000	SALARIES AND WAGES	10,500.00	8,370.71	1,126.38	2,129.29	79.72
202-479-719.000	FRINGE BENEFITS	2,100.00	3,264.06	0.00	(1,164.06)	155.43
202-479-720.000	RETIREMENT-EMPLOYER COST	1,050.00	797.33	100.77	252.67	75.94
202-479-721.000	FICA -EMPLOYER COST	805.00	618.05	83.37	186.95	76.78
202-479-775.000	MATERIALS USED	7,325.00	2,961.42	1,487.12	4,363.58	40.43
202-479-940.000	EQUIPMENT RENTAL	21,000.00	17,480.17	2,869.33	3,519.83	83.24
Total Dept 479 - WINTER MAINTENANCE		42,780.00	33,491.74	5,666.97	9,288.26	78.29
Dept 482 - ADMINISTRATION - STREETS						
202-482-702.000	SALARIES AND WAGES	3,840.00	767.57	77.09	3,072.43	19.99

		2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	03/31/2025	MONTH 03/31/2025	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 202 - MAJOR STREETS FUND						
Expenditures						
202-482-719.000	FRINGE BENEFITS	908.00	223.44	26.71	684.56	24.61
202-482-720.000	RETIREMENT-EMPLOYER COST	385.00	76.77	7.71	308.23	19.94
202-482-721.000	FICA -EMPLOYER COST	295.00	55.60	5.59	239.40	18.85
Total Dept 482 - ADMINISTRATION - STREETS		5,428.00	1,123.38	117.10	4,304.62	20.70
Dept 483 - TREE MAINT/REPLACEMENT						
202-483-702.000	SALARIES AND WAGES	1,000.00	1,441.12	898.32	(441.12)	144.11
202-483-719.000	FRINGE BENEFITS	200.00	506.61	369.20	(306.61)	253.31
202-483-720.000	RETIREMENT-EMPLOYER COST	100.00	116.97	77.38	(16.97)	116.97
202-483-721.000	FICA -EMPLOYER COST	75.00	107.53	66.84	(32.53)	143.37
202-483-801.000	PROFESSIONAL & CONTRACTUAL	11,800.00	3,600.00	0.00	8,200.00	30.51
202-483-940.000	EQUIPMENT RENTAL	100.00	10.39	0.00	89.61	10.39
Total Dept 483 - TREE MAINT/REPLACEMENT		13,275.00	5,782.62	1,411.74	7,492.38	43.56
Dept 485 - MDOT-TRAFFIC SIGNALS						
202-485-781.000	TRAFFIC SIGNALS - ST HWY	600.00	388.33	50.55	211.67	64.72
Total Dept 485 - MDOT-TRAFFIC SIGNALS		600.00	388.33	50.55	211.67	64.72
Dept 486 - MDOT-SURFACE MAINTENANCE						
202-486-702.000	SALARIES AND WAGES	1,000.00	402.04	167.68	597.96	40.20
202-486-719.000	FRINGE BENEFITS	600.00	94.42	0.00	505.58	15.74
202-486-720.000	RETIREMENT-EMPLOYER COST	100.00	36.52	16.77	63.48	36.52
202-486-721.000	FICA -EMPLOYER COST	75.00	29.52	12.25	45.48	39.36
202-486-775.000	MATERIALS USED	600.00	395.90	0.00	204.10	65.98
202-486-940.000	EQUIPMENT RENTAL	1,800.00	766.07	296.32	1,033.93	42.56
Total Dept 486 - MDOT-SURFACE MAINTENANCE		4,175.00	1,724.47	493.02	2,450.53	41.30
Dept 487 - MDOT-NONMOTORIZED CONSTRUCTION						
202-487-702.000	SALARIES AND WAGES	100.00	25.50	0.00	74.50	25.50
202-487-719.000	FRINGE BENEFITS	20.00	10.66	0.00	9.34	53.30
202-487-720.000	RETIREMENT-EMPLOYER COST	10.00	2.55	0.00	7.45	25.50
202-487-721.000	FICA -EMPLOYER COST	10.00	1.89	0.00	8.11	18.90
202-487-801.000	PROFESSIONAL & CONTRACTUAL	38,000.00	27,666.50	0.00	10,333.50	72.81
202-487-940.000	EQUIPMENT RENTAL	200.00	0.00	0.00	200.00	0.00
Total Dept 487 - MDOT-NONMOTORIZED CONSTRUCTION		38,340.00	27,707.10	0.00	10,632.90	72.27
Dept 488 - MDOT-SWEEPING & FLUSHING						
202-488-702.000	SALARIES AND WAGES	1,500.00	994.50	369.75	505.50	66.30
202-488-719.000	FRINGE BENEFITS	900.00	303.17	142.21	596.83	33.69
202-488-720.000	RETIREMENT-EMPLOYER COST	150.00	99.46	36.98	50.54	66.31
202-488-721.000	FICA -EMPLOYER COST	115.00	73.11	27.12	41.89	63.57
202-488-940.000	EQUIPMENT RENTAL	4,000.00	4,448.50	1,790.25	(448.50)	111.21
Total Dept 488 - MDOT-SWEEPING & FLUSHING		6,665.00	5,918.74	2,366.31	746.26	88.80

PERIOD ENDING 03/31/2025

% Fiscal Year Completed: 75.07

		2024-25	YTD BALANCE	ACTIVITY FOR		AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	03/31/2025	MONTH 03/31/2025	INCREASE (DECREASE)	BALANCE	% BDGT
			NORMAL (ABNORMAL)			NORMAL (ABNORMAL)	USED
Fund 202 - MAJOR STREETS FUND							
Expenditures							
Dept 489 - MDOT-SHOULDER MAINTENANCE							
202-489-702.000	SALARIES AND WAGES	100.00	14.00	0.00		86.00	14.00
202-489-719.000	FRINGE BENEFITS	20.00	0.00	0.00		20.00	0.00
202-489-720.000	RETIREMENT-EMPLOYER COST	10.00	0.00	0.00		10.00	0.00
202-489-721.000	FICA -EMPLOYER COST	10.00	1.07	0.00		8.93	10.70
202-489-940.000	EQUIPMENT RENTAL	560.00	0.00	0.00		560.00	0.00
Total Dept 489 - MDOT-SHOULDER MAINTENANCE		700.00	15.07	0.00		684.93	2.15
Dept 490 - MDOT-TREES & SHRUBS							
202-490-702.000	SALARIES AND WAGES	600.00	33.71	0.00		566.29	5.62
202-490-719.000	FRINGE BENEFITS	360.00	0.00	0.00		360.00	0.00
202-490-720.000	RETIREMENT-EMPLOYER COST	60.00	3.37	0.00		56.63	5.62
202-490-721.000	FICA -EMPLOYER COST	75.00	2.45	0.00		72.55	3.27
202-490-801.000	PROFESSIONAL & CONTRACTUAL	1,500.00	0.00	0.00		1,500.00	0.00
202-490-940.000	EQUIPMENT RENTAL	1,000.00	74.08	0.00		925.92	7.41
Total Dept 490 - MDOT-TREES & SHRUBS		3,595.00	113.61	0.00		3,481.39	3.16
Dept 491 - MDOT-DRAINAGE & BACKSLOPES							
202-491-702.000	SALARIES AND WAGES	1,500.00	1,871.97	1,871.97		(371.97)	124.80
202-491-719.000	FRINGE BENEFITS	900.00	573.49	573.49		326.51	63.72
202-491-720.000	RETIREMENT-EMPLOYER COST	150.00	180.98	180.98		(30.98)	120.65
202-491-721.000	FICA -EMPLOYER COST	115.00	137.69	137.69		(22.69)	119.73
202-491-801.000	PROFESSIONAL & CONTRACTUAL	235.00	0.00	0.00		235.00	0.00
202-491-940.000	EQUIPMENT RENTAL	1,500.00	5,241.98	5,241.98		(3,741.98)	349.47
Total Dept 491 - MDOT-DRAINAGE & BACKSLOPES		4,400.00	8,006.11	8,006.11		(3,606.11)	181.96
Dept 494 - MDOT-TRAFFIC SIGNS							
202-494-702.000	SALARIES AND WAGES	200.00	0.00	0.00		200.00	0.00
202-494-719.000	FRINGE BENEFITS	65.00	0.00	0.00		65.00	0.00
202-494-720.000	RETIREMENT-EMPLOYER COST	20.00	0.00	0.00		20.00	0.00
202-494-721.000	FICA -EMPLOYER COST	15.00	0.00	0.00		15.00	0.00
202-494-940.000	EQUIPMENT RENTAL	200.00	0.00	0.00		200.00	0.00
Total Dept 494 - MDOT-TRAFFIC SIGNS		500.00	0.00	0.00		500.00	0.00
Dept 497 - MDOT -WINTER MAINTENANCE							
202-497-702.000	SALARIES AND WAGES	5,000.00	2,166.85	176.34		2,833.15	43.34
202-497-719.000	FRINGE BENEFITS	950.00	619.66	0.00		330.34	65.23
202-497-720.000	RETIREMENT-EMPLOYER COST	500.00	213.16	17.63		286.84	42.63
202-497-721.000	FICA -EMPLOYER COST	385.00	160.44	12.91		224.56	41.67
202-497-775.000	MATERIALS USED	2,500.00	1,656.99	823.69		843.01	66.28
202-497-940.000	EQUIPMENT RENTAL	4,525.00	4,519.67	437.92		5.33	99.88
Total Dept 497 - MDOT -WINTER MAINTENANCE		13,860.00	9,336.77	1,468.49		4,523.23	67.36
TOTAL EXPENDITURES		520,313.00	244,145.66	28,534.20		276,167.34	46.92

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT
		AMENDED BUDGET	03/31/2025	MONTH	03/31/2025	NORMAL	(ABNORMAL)	
			NORMAL (ABNORMAL)	INCREASE	(DECREASE)			USED
Fund 202 - MAJOR STREETS FUND								
Fund 202 - MAJOR STREETS FUND:								
TOTAL REVENUES		495,069.00	303,231.81		63,425.50		191,837.19	61.25
TOTAL EXPENDITURES		520,313.00	244,145.66		28,534.20		276,167.34	46.92
NET OF REVENUES & EXPENDITURES		(25,244.00)	59,086.15		34,891.30		(84,330.15)	234.06

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% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR	AVALIABLE	% BDGT USED
		AMENDED BUDGET	03/31/2025	MONTH 03/31/2025	BALANCE	
		NORMAL	(ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 203 - LOCAL STREETS FUND						
Revenues						
Dept 000 - GENERAL GOVERNMENT						
203-000-548.000	GAS AND WT TAX (PA 51 MONIES)	126,140.00	74,594.79	10,073.43	51,545.21	59.14
203-000-549.000	LOCAL ROAD PROGRAM	2,040.00	1,168.30	166.90	871.70	57.27
203-000-567.000	METRO ACT FUNDS	17,000.00	0.00	0.00	17,000.00	0.00
203-000-665.000	INTEREST EARNED	15,000.00	14,703.07	1,501.32	296.93	98.02
203-000-677.000	MISCELLANEOUS	600.00	375.92	257.00	224.08	62.65
203-000-699.101	TRANSFERS IN - GENERAL FUND	38,000.00	30,000.00	30,000.00	8,000.00	78.95
Total Dept 000 - GENERAL GOVERNMENT		198,780.00	120,842.08	41,998.65	77,937.92	60.79
TOTAL REVENUES		198,780.00	120,842.08	41,998.65	77,937.92	60.79
Expenditures						
Dept 463 - STREET MAINTENANCE						
203-463-702.000	SALARIES AND WAGES	31,500.00	20,497.75	1,478.35	11,002.25	65.07
203-463-719.000	FRINGE BENEFITS	4,310.00	4,626.76	305.03	(316.76)	107.35
203-463-720.000	RETIREMENT-EMPLOYER COST	2,805.00	1,645.95	137.71	1,159.05	58.68
203-463-721.000	FICA -EMPLOYER COST	2,395.00	1,523.53	109.50	871.47	63.61
203-463-725.000	INSURANCE	1,700.00	1,218.00	227.00	482.00	71.65
203-463-775.000	MATERIALS USED	10,500.00	5,540.40	0.00	4,959.60	52.77
203-463-801.000	PROFESSIONAL & CONTRACTUAL	119,211.99	71,411.99	0.00	47,800.00	59.90
203-463-818.000	ENGINEERING	4,000.00	0.00	0.00	4,000.00	0.00
203-463-940.000	EQUIPMENT RENTAL	38,000.00	19,714.12	1,113.53	18,285.88	51.88
Total Dept 463 - STREET MAINTENANCE		214,421.99	126,178.50	3,371.12	88,243.49	58.85
Dept 474 - TRAFFIC SERVICE						
203-474-702.000	SALARIES AND WAGES	3,200.00	366.66	0.00	2,833.34	11.46
203-474-719.000	FRINGE BENEFITS	200.00	57.14	0.00	142.86	28.57
203-474-720.000	RETIREMENT-EMPLOYER COST	50.00	33.92	0.00	16.08	67.84
203-474-721.000	FICA -EMPLOYER COST	250.00	26.81	0.00	223.19	10.72
203-474-775.000	MATERIALS USED	4,500.00	0.00	0.00	4,500.00	0.00
203-474-780.000	TRAFFIC SIGNS	6,000.00	0.00	0.00	6,000.00	0.00
203-474-940.000	EQUIPMENT RENTAL	1,500.00	150.15	0.00	1,349.85	10.01
Total Dept 474 - TRAFFIC SERVICE		15,700.00	634.68	0.00	15,065.32	4.04
Dept 479 - WINTER MAINTENANCE						
203-479-702.000	SALARIES AND WAGES	3,500.00	2,197.83	437.37	1,302.17	62.80
203-479-719.000	FRINGE BENEFITS	2,000.00	505.92	0.00	1,494.08	25.30
203-479-720.000	RETIREMENT-EMPLOYER COST	350.00	212.78	43.73	137.22	60.79
203-479-721.000	FICA -EMPLOYER COST	265.00	162.47	32.05	102.53	61.31
203-479-775.000	MATERIALS USED	3,000.00	1,959.53	990.34	1,040.47	65.32
203-479-940.000	EQUIPMENT RENTAL	5,200.00	5,062.56	1,073.26	137.44	97.36
Total Dept 479 - WINTER MAINTENANCE		14,315.00	10,101.09	2,576.75	4,213.91	70.56
Dept 482 - ADMINISTRATION - STREETS						
203-482-702.000	SALARIES AND WAGES	3,840.00	767.54	77.08	3,072.46	19.99
203-482-719.000	FRINGE BENEFITS	908.00	223.44	26.71	684.56	24.61
203-482-720.000	RETIREMENT-EMPLOYER COST	385.00	76.76	7.71	308.24	19.94

PERIOD ENDING 03/31/2025

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	03/31/2025 NORMAL (ABNORMAL)	MONTH 03/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 203 - LOCAL STREETS FUND						
Expenditures						
203-482-721.000	FICA -EMPLOYER COST	295.00	55.60	5.59	239.40	18.85
Total Dept 482 - ADMINISTRATION - STREETS		5,428.00	1,123.34	117.09	4,304.66	20.70
Dept 483 - TREE MAINT/REPLACEMENT						
203-483-702.000	SALARIES AND WAGES	2,400.00	1,267.89	269.70	1,132.11	52.83
203-483-719.000	FRINGE BENEFITS	800.00	250.96	81.64	549.04	31.37
203-483-720.000	RETIREMENT-EMPLOYER COST	200.00	108.65	22.30	91.35	54.33
203-483-721.000	FICA -EMPLOYER COST	185.00	94.86	20.16	90.14	51.28
203-483-801.000	PROFESSIONAL & CONTRACTUAL	10,000.00	4,500.00	0.00	5,500.00	45.00
203-483-940.000	EQUIPMENT RENTAL	100.00	606.07	66.63	(506.07)	606.07
Total Dept 483 - TREE MAINT/REPLACEMENT		13,685.00	6,828.43	460.43	6,856.57	49.90
Dept 487 - MDOT-NONMOTORIZED CONSTRUCTION						
203-487-702.000	SALARIES AND WAGES	100.00	0.00	0.00	100.00	0.00
203-487-719.000	FRINGE BENEFITS	20.00	0.00	0.00	20.00	0.00
203-487-720.000	RETIREMENT-EMPLOYER COST	10.00	0.00	0.00	10.00	0.00
203-487-721.000	FICA -EMPLOYER COST	10.00	0.00	0.00	10.00	0.00
203-487-801.000	PROFESSIONAL & CONTRACTUAL	38,000.00	30,000.00	0.00	8,000.00	78.95
203-487-940.000	EQUIPMENT RENTAL	200.00	0.00	0.00	200.00	0.00
Total Dept 487 - MDOT-NONMOTORIZED CONSTRUCTION		38,340.00	30,000.00	0.00	8,340.00	78.25
TOTAL EXPENDITURES		301,889.99	174,866.04	6,525.39	127,023.95	57.92
Fund 203 - LOCAL STREETS FUND:						
TOTAL REVENUES		198,780.00	120,842.08	41,998.65	77,937.92	60.79
TOTAL EXPENDITURES		301,889.99	174,866.04	6,525.39	127,023.95	57.92
NET OF REVENUES & EXPENDITURES		(103,109.99)	(54,023.96)	35,473.26	(49,086.03)	52.39

REVENUE AND EXPENDITURE REPORT FOR CITY OF ITHACA
PERIOD ENDING 03/31/2025
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	03/31/2025 NORMAL (ABNORMAL)	MONTH 03/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 217 - CALDWELL FUND								
Revenues								
Dept 000 - GENERAL GOVERNMENT								
217-000-665.000	INTEREST EARNED	100.00	5.31	0.00		94.69	5.31	
Total Dept 000 - GENERAL GOVERNMENT		100.00	5.31	0.00		94.69	5.31	
TOTAL REVENUES		100.00	5.31	0.00		94.69	5.31	
Expenditures								
Dept 236 - CALDWELL FUND								
217-236-995.000	TRANSFER OUT	4,293.01	4,293.01	4,293.01		0.00	100.00	
Total Dept 236 - CALDWELL FUND		4,293.01	4,293.01	4,293.01		0.00	100.00	
TOTAL EXPENDITURES		4,293.01	4,293.01	4,293.01		0.00	100.00	
Fund 217 - CALDWELL FUND:								
TOTAL REVENUES		100.00	5.31	0.00		94.69	5.31	
TOTAL EXPENDITURES		4,293.01	4,293.01	4,293.01		0.00	100.00	
NET OF REVENUES & EXPENDITURES		(4,193.01)	(4,287.70)	(4,293.01)		94.69	102.26	

REVENUE AND EXPENDITURE REPORT FOR CITY OF ITHACA
PERIOD ENDING 03/31/2025
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	03/31/2025 NORMAL (ABNORMAL)	MONTH INCREASE	03/31/2025 (DECREASE)	NORMAL BALANCE	(ABNORMAL)	
Fund 218 - GIBBS MEMORIAL FUND								
Revenues								
Dept 000 - GENERAL GOVERNMENT								
218-000-665.000	INTEREST EARNED	1,500.00	1,656.49		172.48		(156.49)	110.43
Total Dept 000 - GENERAL GOVERNMENT		1,500.00	1,656.49		172.48		(156.49)	110.43
TOTAL REVENUES		1,500.00	1,656.49		172.48		(156.49)	110.43
Expenditures								
Dept 218 - GIBBS								
218-218-995.000	TRANSFER OUT	3,500.00	0.00		0.00		3,500.00	0.00
Total Dept 218 - GIBBS		3,500.00	0.00		0.00		3,500.00	0.00
TOTAL EXPENDITURES		3,500.00	0.00		0.00		3,500.00	0.00
Fund 218 - GIBBS MEMORIAL FUND:								
TOTAL REVENUES		1,500.00	1,656.49		172.48		(156.49)	110.43
TOTAL EXPENDITURES		3,500.00	0.00		0.00		3,500.00	0.00
NET OF REVENUES & EXPENDITURES		(2,000.00)	1,656.49		172.48		(3,656.49)	82.82

REVENUE AND EXPENDITURE REPORT FOR CITY OF ITHACA
PERIOD ENDING 03/31/2025
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	03/31/2025 NORMAL (ABNORMAL)	MONTH INCREASE	03/31/2025 (DECREASE)	NORMAL BALANCE	(ABNORMAL)	
Fund 245 - PUBLIC IMPROVEMENT FUND								
Revenues								
Dept 000 - GENERAL GOVERNMENT								
245-000-665.000	INTEREST EARNED	3,600.00	3,254.16		338.69		345.84	90.39
Total Dept 000 - GENERAL GOVERNMENT		3,600.00	3,254.16		338.69		345.84	90.39
TOTAL REVENUES		3,600.00	3,254.16		338.69		345.84	90.39
Expenditures								
Dept 728 - ECONOMIC DEVELOPMENT								
245-728-801.000	PROFESSIONAL & CONTRACTUAL	3,000.00	0.00		0.00		3,000.00	0.00
Total Dept 728 - ECONOMIC DEVELOPMENT		3,000.00	0.00		0.00		3,000.00	0.00
TOTAL EXPENDITURES		3,000.00	0.00		0.00		3,000.00	0.00
Fund 245 - PUBLIC IMPROVEMENT FUND:								
TOTAL REVENUES		3,600.00	3,254.16		338.69		345.84	90.39
TOTAL EXPENDITURES		3,000.00	0.00		0.00		3,000.00	0.00
NET OF REVENUES & EXPENDITURES		600.00	3,254.16		338.69		(2,654.16)	542.36

PERIOD ENDING 03/31/2025

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
			03/31/2025	MONTH 03/31/2025	BALANCE	
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
Revenues						
Dept 000 - GENERAL GOVERNMENT						
248-000-628.002	MISCELLANEOUS-PROMO ADVERTISE	4,500.00	1,850.00	0.00	2,650.00	41.11
248-000-642.892	SALES - DDA DOLLARS	1,200.00	1,120.00	450.00	80.00	93.33
248-000-653.005	MISC - WEBSITE ADVERTISING	300.00	300.00	0.00	0.00	100.00
248-000-665.000	INTEREST EARNED	1,000.00	694.22	71.95	305.78	69.42
248-000-667.248	BILLBOARD REVENUE	3,000.00	3,500.00	0.00	(500.00)	116.67
248-000-677.000	MISCELLANEOUS	0.00	50.00	0.00	(50.00)	100.00
248-000-699.101	TRANSFERS IN - GENERAL FUND	13,000.00	13,000.00	13,000.00	0.00	100.00
Total Dept 000 - GENERAL GOVERNMENT		23,000.00	20,514.22	13,521.95	2,485.78	89.19
TOTAL REVENUES		23,000.00	20,514.22	13,521.95	2,485.78	89.19
Expenditures						
Dept 729 - DOWNTOWN DEVELOPMENT						
248-729-728.000	SUPPLIES	150.00	23.61	0.00	126.39	15.74
248-729-730.000	FARMERS MARKET	1,035.00	305.00	75.00	730.00	29.47
248-729-801.000	PROFESSIONAL & CONTRACTUAL	900.00	1,107.10	0.00	(207.10)	123.01
248-729-819.000	MEMBERSHIP AND DUES	125.00	250.00	0.00	(125.00)	200.00
248-729-820.000	PERMIT FEES	55.00	52.00	0.00	3.00	94.55
248-729-825.000	TRAINING & EDUCATION	285.00	0.00	0.00	285.00	0.00
248-729-860.000	TRAVEL EXPENSES	500.00	49.78	11.20	450.22	9.96
248-729-891.000	EVENT PROMOTION & EXPENSE	1,875.00	1,905.63	0.00	(30.63)	101.63
248-729-892.000	CERTIFICATES-DDA DOLLARS	1,200.00	545.00	470.00	655.00	45.42
248-729-900.001	PRINTING -BILLBOARD BANNERS	750.00	770.00	0.00	(20.00)	102.67
248-729-920.000	UTILITIES	450.00	230.86	38.11	219.14	51.30
248-729-956.000	MISCELLANEOUS	900.00	0.00	0.00	900.00	0.00
248-729-995.000	TRANSFER OUT	14,760.00	14,760.00	14,760.00	0.00	100.00
Total Dept 729 - DOWNTOWN DEVELOPMENT		22,985.00	19,998.98	15,354.31	2,986.02	87.01
TOTAL EXPENDITURES		22,985.00	19,998.98	15,354.31	2,986.02	87.01
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:						
TOTAL REVENUES		23,000.00	20,514.22	13,521.95	2,485.78	89.19
TOTAL EXPENDITURES		22,985.00	19,998.98	15,354.31	2,986.02	87.01
NET OF REVENUES & EXPENDITURES		15.00	515.24	(1,832.36)	(500.24)	3,434.93

PERIOD ENDING 03/31/2025

% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE		ACTIVITY FOR		AVAILABLE	
		AMENDED BUDGET	NORMAL	03/31/2025	(ABNORMAL)	MONTH 03/31/2025	INCREASE (DECREASE)	NORMAL	BALANCE
								(ABNORMAL)	% BDGT USED
Fund 271 - LIBRARY OPERATING FUND									
Revenues									
Dept 000 - GENERAL GOVERNMENT									
271-000-449.000	PROPERTY TAX-COUNTY MILLAGE	168,000.00		0.00		0.00		168,000.00	0.00
271-000-566.000	STATE AID	8,250.00		4,158.40		0.00		4,091.60	50.40
271-000-653.271	VIDEO RENTALS	120.00		92.00		10.00		28.00	76.67
271-000-658.000	PENAL FINES	46,000.00		48,158.04		0.00		(2,158.04)	104.69
271-000-658.001	BOOK REIMBURSEMENT	800.00		520.00		22.40		280.00	65.00
271-000-659.000	COPY MACHINE INCOME	2,800.00		2,254.77		240.25		545.23	80.53
271-000-665.000	INTEREST EARNED	5,000.00		9,948.75		460.83		(4,948.75)	198.98
271-000-667.268	RENT-COMMUNITY CENTER/ROOM	5,000.00		4,630.00		350.00		370.00	92.60
271-000-674.004	CONTRIBUTION-MEMORIAL FUNDS	750.00		2,475.00		0.00		(1,725.00)	330.00
271-000-675.000	CONTRIBUTIONS/DONATIONS	1,000.00		2,322.70		76.85		(1,322.70)	232.27
271-000-675.001	CONTRIBUTION -SUMMER READING	0.00		281.13		0.00		(281.13)	100.00
271-000-676.000	REIMBURSEMENTS	400.00		764.15		0.00		(364.15)	191.04
271-000-677.000	MISCELLANEOUS	250.00		194.00		94.00		56.00	77.60
Total Dept 000 - GENERAL GOVERNMENT		238,370.00		75,798.94		1,254.33		162,571.06	31.80
TOTAL REVENUES		238,370.00		75,798.94		1,254.33		162,571.06	31.80
Expenditures									
Dept 790 - LIBRARY									
271-790-702.000	SALARIES AND WAGES	113,000.00		79,742.91		8,646.14		33,257.09	70.57
271-790-702.004	SALARIES AND WAGES - MAINT	4,500.00		1,200.03		29.18		3,299.97	26.67
271-790-719.000	FRINGE BENEFITS	8,750.00		6,360.50		772.78		2,389.50	72.69
271-790-720.000	RETIREMENT-EMPLOYER COST	6,100.00		4,091.60		433.75		2,008.40	67.08
271-790-721.000	FICA -EMPLOYER COST	9,000.00		6,127.43		656.18		2,872.57	68.08
271-790-725.000	INSURANCE AND BONDS	4,500.00		4,321.26		38.00		178.74	96.03
271-790-728.000	SUPPLIES	4,250.00		3,699.99		165.77		550.01	87.06
271-790-741.000	PROGRAMMING	5,000.00		2,523.52		677.94		2,476.48	50.47
271-790-743.000	BOOKS	17,000.00		11,033.42		1,575.65		5,966.58	64.90
271-790-744.000	PERIODICALS	2,500.00		1,348.45		39.75		1,151.55	53.94
271-790-801.000	PROFESSIONAL & CONTRACTUAL	9,500.00		4,705.84		582.00		4,794.16	49.54
271-790-801.101	ADMINISTRATIVE SERVICES	8,700.00		6,590.75		0.00		2,109.25	75.76
271-790-804.000	MAINTENANCE CONTRACTS	1,000.00		565.93		159.40		434.07	56.59
271-790-819.000	MEMBERSHIP AND DUES	4,800.00		4,563.35		0.00		236.65	95.07
271-790-825.000	TRAINING & EDUCATION	800.00		270.00		0.00		530.00	33.75
271-790-850.000	TELEPHONE/COMMUNICATIONS	1,200.00		1,036.24		129.53		163.76	86.35
271-790-851.000	TECHNOLOGY EXPENSE	11,500.00		9,875.83		0.00		1,624.17	85.88
271-790-860.000	TRAVEL EXPENSES	100.00		291.98		0.00		(191.98)	291.98
271-790-920.000	UTILITIES	12,000.00		7,501.65		956.73		4,498.35	62.51
271-790-930.000	REPAIRS & MAINTENANCE	3,000.00		1,243.25		0.00		1,756.75	41.44
271-790-940.000	EQUIPMENT RENTAL	1,200.00		439.20		10.62		760.80	36.60
271-790-955.000	SALES TAX EXPENSE	20.00		1.82		0.08		18.18	9.10
271-790-956.000	MISC EXPENSE	200.00		278.23		0.00		(78.23)	139.12
271-790-956.001	MEDIA	2,500.00		2,136.72		103.97		363.28	85.47
271-790-958.000	MEMORIAL EXPENSES	750.00		2,068.28		1,853.96		(1,318.28)	275.77
271-790-970.000	CAPITAL OUTLAY	6,750.00		6,731.21		0.00		18.79	99.72
271-790-972.000	CAPITAL OUTLAY-BUILDING ADDITION	66,300.00		66,652.90		4,592.99		(352.90)	100.53
Total Dept 790 - LIBRARY		304,920.00		235,402.29		21,424.42		69,517.71	77.20
TOTAL EXPENDITURES		304,920.00		235,402.29		21,424.42		69,517.71	77.20

REVENUE AND EXPENDITURE REPORT FOR CITY OF ITHACA
PERIOD ENDING 03/31/2025
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT
		AMENDED BUDGET	03/31/2025	MONTH	03/31/2025	BALANCE	
			NORMAL (ABNORMAL)	INCREASE	(DECREASE)	NORMAL (ABNORMAL)	USED
Fund 271 - LIBRARY OPERATING FUND							
Fund 271 - LIBRARY OPERATING FUND:							
TOTAL REVENUES		238,370.00	75,798.94	1,254.33		162,571.06	31.80
TOTAL EXPENDITURES		304,920.00	235,402.29	21,424.42		69,517.71	77.20
NET OF REVENUES & EXPENDITURES		(66,550.00)	(159,603.35)	(20,170.09)		93,053.35	239.82

REVENUE AND EXPENDITURE REPORT FOR CITY OF ITHACA
PERIOD ENDING 03/31/2025
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	03/31/2025 NORMAL (ABNORMAL)	MONTH 03/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 286 - GRANT PROGRAM FUND						
Revenues						
Dept 000 - GENERAL GOVERNMENT						
286-000-528.000	OTHER FEDERAL GRANTS	0.00	129,947.53	129,947.53	(129,947.53)	100.00
286-000-540.000	STATE GRANT -EGLE DWSRF	0.00	0.00	(1,789.00)	0.00	0.00
286-000-581.995	LOCAL GRANTS-PASS THROUGH	0.00	4,312.72	4,312.72	(4,312.72)	100.00
286-000-665.000	INTEREST EARNED	4,000.00	9,650.67	641.13	(5,650.67)	241.27
Total Dept 000 - GENERAL GOVERNMENT		4,000.00	143,910.92	133,112.38	(139,910.92)	3,597.77
TOTAL REVENUES		4,000.00	143,910.92	133,112.38	(139,910.92)	3,597.77
Expenditures						
Dept 903 - CAPITAL OUTLAY-WATER LCR PROJECT						
286-903-728.000	SUPPLIES	0.00	390.82	0.00	(390.82)	100.00
286-903-801.000	PROFESSIONAL & CONTRACTUAL	47,000.00	0.00	0.00	47,000.00	0.00
286-903-999.000	TRANSFERS OUT	167,423.90	129,556.71	108,448.86	37,867.19	77.38
Total Dept 903 - CAPITAL OUTLAY-WATER LCR PROJECT		214,423.90	129,947.53	108,448.86	84,476.37	60.60
TOTAL EXPENDITURES		214,423.90	129,947.53	108,448.86	84,476.37	60.60
Fund 286 - GRANT PROGRAM FUND:						
TOTAL REVENUES		4,000.00	143,910.92	133,112.38	(139,910.92)	3,597.77
TOTAL EXPENDITURES		214,423.90	129,947.53	108,448.86	84,476.37	60.60
NET OF REVENUES & EXPENDITURES		(210,423.90)	13,963.39	24,663.52	(224,387.29)	6.64

		2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 03/31/2025	BALANCE	% BDGT
				INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 590 - SEWER FUND						
Revenues						
Dept 000 - GENERAL GOVERNMENT						
590-000-403.000	CURRENT TAX-W/S BOND 2007/2016	51,325.00	(186.35)	(186.35)	51,511.35	(0.36)
590-000-573.000	LOCAL COMMUN STABILIZATION SHARE APPROPR	6,500.00	2,336.52	0.00	4,163.48	35.95
590-000-630.000	RENTAL TO OTHER DEPTS	18,000.00	15,336.49	7,673.84	2,663.51	85.20
590-000-640.000	SERVICE CHG-PERMITS & REPAIRS	4,000.00	2,347.75	199.75	1,652.25	58.69
590-000-644.000	SERVICE FEE - SEWER	511,750.00	315,066.35	0.00	196,683.65	61.57
590-000-645.000	PENALTIES	6,000.00	3,667.32	237.52	2,332.68	61.12
590-000-665.000	INTEREST EARNED	20,000.00	19,802.25	1,634.20	197.75	99.01
590-000-665.901	INTEREST -2007/2016 W/S BONDS	2,000.00	1,523.99	117.85	476.01	76.20
590-000-676.000	REIMBURSEMENTS	500.00	6,495.00	0.00	(5,995.00)	1,299.00
590-000-677.000	MISCELLANEOUS	1,000.00	261.92	75.00	738.08	26.19
Total Dept 000 - GENERAL GOVERNMENT		621,075.00	366,651.24	9,751.81	254,423.76	59.03
TOTAL REVENUES		621,075.00	366,651.24	9,751.81	254,423.76	59.03
Expenditures						
Dept 527 - SEWER SYSTEM						
590-527-702.003	SALARIES & WAGES-ADM & GENERAL	67,700.00	50,606.29	6,544.84	17,093.71	74.75
590-527-702.013	SALARIES & WAGES-OTHER	36,000.00	20,505.15	2,388.93	15,494.85	56.96
590-527-719.000	FRINGE BENEFITS	27,107.00	24,581.54	2,642.37	2,525.46	90.68
590-527-720.000	RETIREMENT-EMPLOYER COST	105,590.00	78,420.12	8,825.32	27,169.88	74.27
590-527-721.000	FICA -EMPLOYER COST	7,925.00	5,209.78	654.53	2,715.22	65.74
590-527-722.000	COMPENSATED ABSENCES	1,200.00	0.00	0.00	1,200.00	0.00
590-527-725.000	INSURANCE	4,000.00	2,842.00	51.00	1,158.00	71.05
590-527-727.000	OFFICE SUPPLIES & POSTAGE	6,700.00	2,543.19	59.46	4,156.81	37.96
590-527-728.000	SUPPLIES	8,200.00	3,385.11	0.00	4,814.89	41.28
590-527-745.000	FUEL & POWER PUMPING	22,500.00	9,357.37	1,241.35	13,142.63	41.59
590-527-775.000	MATERIALS USED	1,000.00	0.00	0.00	1,000.00	0.00
590-527-801.000	PROFESSIONAL & CONTRACTUAL	26,725.00	17,130.72	2,914.88	9,594.28	64.10
590-527-802.000	PROFESSIONAL & CONTRACTUAL-IPP	37,000.00	17,113.20	1,918.15	19,886.80	46.25
590-527-804.000	MAINTENANCE CONTRACTS	6,000.00	1,344.65	0.00	4,655.35	22.41
590-527-818.000	ENGINEERING	10,000.00	0.00	0.00	10,000.00	0.00
590-527-819.000	MEMBERSHIP AND DUES	2,000.00	948.33	0.00	1,051.67	47.42
590-527-820.000	PERMIT FEES	1,525.00	1,525.00	0.00	0.00	100.00
590-527-825.000	TRAINING & EDUCATION	1,500.00	207.50	207.50	1,292.50	13.83
590-527-850.000	TELEPHONE/COMMUNICATIONS	2,500.00	3,219.22	121.10	(719.22)	128.77
590-527-851.000	TECHNOLOGY	9,555.00	4,130.48	0.00	5,424.52	43.23
590-527-860.000	TRAVEL EXPENSES	1,500.00	64.50	64.50	1,435.50	4.30
590-527-930.000	REPAIRS & MAINTENANCE	22,500.00	4,125.88	63.99	18,374.12	18.34
590-527-940.000	EQUIPMENT RENTAL	10,000.00	6,483.89	476.01	3,516.11	64.84
590-527-956.000	MISC EXPENSE	400.00	0.00	0.00	400.00	0.00
590-527-964.000	CHARGEBACKS-PROPERTY TAXES	400.00	0.00	0.00	400.00	0.00
590-527-968.000	DEPRECIATION EXPENSE	135,000.00	0.00	0.00	135,000.00	0.00
590-527-970.000	CAPITAL OUTLAY	73,240.00	29,040.00	0.00	44,200.00	39.65
590-527-977.000	EQUIPMENT/CAP OUTLAY UNDER \$5G	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 527 - SEWER SYSTEM		628,767.00	282,783.92	28,173.93	345,983.08	44.97
Dept 916 - DEBT SERV 2016 UTGO BOND REFI (75%W/25%S						
590-916-801.000	PROFESSIONAL & CONTRACTUAL	250.00	0.00	0.00	250.00	0.00
590-916-991.000	PRINCIPAL	36,250.00	36,250.00	36,250.00	0.00	100.00
590-916-993.000	DEBT INTEREST	23,147.00	19,818.75	13,212.50	3,328.25	85.62
590-916-994.000	AGENCY FEES	125.00	0.00	0.00	125.00	0.56

REVENUE AND EXPENDITURE REPORT FOR CITY OF ITHACA
PERIOD ENDING 03/31/2025
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT
		AMENDED BUDGET	03/31/2025	MONTH	03/31/2025	NORMAL	(ABNORMAL)	
			NORMAL (ABNORMAL)	INCREASE	(DECREASE)			USED
Fund 590 - SEWER FUND								
Expenditures								
Total Dept 916 - DEBT SERV 2016 UTGO BOND REFI (75%W/25%S		59,772.00	56,068.75		49,462.50		3,703.25	93.80
TOTAL EXPENDITURES		688,539.00	338,852.67		77,636.43		349,686.33	49.21
Fund 590 - SEWER FUND:								
TOTAL REVENUES		621,075.00	366,651.24		9,751.81		254,423.76	59.03
TOTAL EXPENDITURES		688,539.00	338,852.67		77,636.43		349,686.33	49.21
NET OF REVENUES & EXPENDITURES		(67,464.00)	27,798.57		(67,884.62)		(95,262.57)	41.21

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	03/31/2025 (ABNORMAL)	MONTH 03/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 591 - WATER FUND						
Revenues						
Dept 000 - GENERAL GOVERNMENT						
591-000-403.000	CURRENT TAX-W/S BOND 2007/2016	153,975.00	(559.04)	(559.04)	154,534.04	(0.36)
591-000-539.000	STATE GRANTS	3,000.00	0.00	0.00	3,000.00	0.00
591-000-540.000	STATE GRANT -EGLE DWSRF	1,295,000.00	140,612.31	1,789.00	1,154,387.69	10.86
591-000-573.000	LOCAL COMMUN STABILIZATION SHARE APPROPR	19,500.00	7,009.58	0.00	12,490.42	35.95
591-000-640.000	SERVICE CHG-PERMITS & REPAIRS	6,000.00	13,343.07	845.25	(7,343.07)	222.38
591-000-643.000	METERED SALES - WATER	660,000.00	384,932.94	0.00	275,067.06	58.32
591-000-645.000	PENALTIES	7,000.00	5,799.05	409.77	1,200.95	82.84
591-000-665.000	INTEREST EARNED	23,000.00	19,139.64	1,083.35	3,860.36	83.22
591-000-665.901	INTEREST -2007/2016 W/S BONDS	6,000.00	4,648.66	409.64	1,351.34	77.48
591-000-676.000	REIMBURSEMENTS	500.00	0.00	0.00	500.00	0.00
591-000-677.000	MISCELLANEOUS	1,000.00	933.79	490.00	66.21	93.38
591-000-692.000	DWSRF STATE LOAN FUNDS	1,295,000.00	0.00	0.00	1,295,000.00	0.00
591-000-699.000	TRANSFERS IN	117,423.90	82,056.71	60,948.86	35,367.19	69.88
Total Dept 000 - GENERAL GOVERNMENT		3,587,398.90	657,916.71	65,416.83	2,929,482.19	18.34
TOTAL REVENUES		3,587,398.90	657,916.71	65,416.83	2,929,482.19	18.34
Expenditures						
Dept 536 - WATER SYSTEM						
591-536-702.001	SALARIES & WAGES-MISCELLANEOUS	2,000.00	752.75	224.70	1,247.25	37.64
591-536-702.003	SALARIES & WAGES-ADM & GENERAL	75,260.00	54,356.66	7,141.68	20,903.34	72.23
591-536-702.013	SALARIES & WAGES-OTHER	79,800.00	31,734.99	3,401.35	48,065.01	39.77
591-536-719.000	FRINGE BENEFITS	33,515.00	27,399.87	3,207.48	6,115.13	81.75
591-536-720.000	RETIREMENT-EMPLOYER COST	118,125.00	86,966.53	9,822.71	31,158.47	73.62
591-536-721.000	FICA -EMPLOYER COST	12,015.00	6,389.31	790.20	5,625.69	53.18
591-536-722.000	COMPENSATED ABSENCES	1,300.00	0.00	0.00	1,300.00	0.00
591-536-725.000	INSURANCE	10,000.00	8,726.00	221.00	1,274.00	87.26
591-536-727.000	OFFICE SUPPLIES & POSTAGE	7,600.00	3,231.01	95.95	4,368.99	42.51
591-536-728.000	SUPPLIES	110,423.90	87,759.77	57,423.90	22,664.13	79.48
591-536-775.000	MATERIALS USED	1,500.00	0.00	0.00	1,500.00	0.00
591-536-801.000	PROFESSIONAL & CONTRACTUAL	23,635.00	15,037.73	554.00	8,597.27	63.62
591-536-804.000	MAINTENANCE CONTRACTS	98,200.00	51,661.44	0.00	46,538.56	52.61
591-536-818.000	ENGINEERING	3,000.00	3,882.50	0.00	(882.50)	129.42
591-536-819.000	MEMBERSHIP AND DUES	2,000.00	973.33	0.00	1,026.67	48.67
591-536-820.000	PERMIT FEES	1,650.00	1,293.38	0.00	356.62	78.39
591-536-825.000	TRAINING & EDUCATION	1,500.00	577.50	577.50	922.50	38.50
591-536-850.000	TELEPHONE/COMMUNICATIONS	3,000.00	2,226.28	214.96	773.72	74.21
591-536-851.000	TECHNOLOGY	9,555.00	7,450.11	0.00	2,104.89	77.97
591-536-860.000	TRAVEL EXPENSES	1,500.00	87.95	64.50	1,412.05	5.86
591-536-920.000	UTILITIES	30,000.00	17,950.58	2,450.14	12,049.42	59.84
591-536-930.000	REPAIRS & MAINTENANCE	15,000.00	2,567.03	0.00	12,432.97	17.11
591-536-940.000	EQUIPMENT RENTAL	25,000.00	16,335.36	1,829.62	8,664.64	65.34
591-536-964.000	CHARGEBACKS-PROPERTY TAXES	500.00	0.00	0.00	500.00	0.00
591-536-968.000	DEPRECIATION EXPENSE	175,000.00	0.00	0.00	175,000.00	0.00
591-536-970.000	CAPITAL OUTLAY	67,966.00	1,959.50	0.00	66,006.50	2.88
591-536-970.024	CAPITAL OUTLAY-24 SRF PROJECTS	2,440,000.00	44,353.31	655.00	2,395,646.69	1.82
Total Dept 536 - WATER SYSTEM		3,349,044.90	473,672.89	88,674.69	2,875,372.01	14.14
Dept 916 - DEBT SERV 2016 UTGO BOND REFI (75%W/25%S						
591-916-801.000	PROFESSIONAL & CONTRACTUAL	750.00	0.00	0.00	750.00	0.00
591-916-991.000	PRINCIPAL	108,750.00	108,750.00	108,750.00	0.00	100.58

REVENUE AND EXPENDITURE REPORT FOR CITY OF ITHACA
PERIOD ENDING 03/31/2025
% Fiscal Year Completed: 75.07

GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	03/31/2025 NORMAL (ABNORMAL)	MONTH 03/31/2025 INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE		
Fund 591 - WATER FUND								
Expenditures								
591-916-993.000	DEBT INTEREST	69,443.00	59,456.25	39,637.50		9,986.75	85.62	
591-916-994.000	AGENCY FEES	375.00	0.00	0.00		375.00	0.00	
Total Dept 916 - DEBT SERV 2016 UTGO BOND REFI (75%W/25%S		179,318.00	168,206.25	148,387.50		11,111.75	93.80	
Dept 917 - STATE SRF FUNDS								
591-917-993.000	DEBT INTEREST	0.00	455.56	455.56		(455.56)	100.00	
Total Dept 917 - STATE SRF FUNDS		0.00	455.56	455.56		(455.56)	100.00	
TOTAL EXPENDITURES		3,528,362.90	642,334.70	237,517.75		2,886,028.20	18.20	
Fund 591 - WATER FUND:								
TOTAL REVENUES		3,587,398.90	657,916.71	65,416.83		2,929,482.19	18.34	
TOTAL EXPENDITURES		3,528,362.90	642,334.70	237,517.75		2,886,028.20	18.20	
NET OF REVENUES & EXPENDITURES		59,036.00	15,582.01	(172,100.92)		43,453.99	26.39	

PERIOD ENDING 03/31/2025

% Fiscal Year Completed: 75.07

		2024-25	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 03/31/2025	BALANCE	% BDGT USED
Fund 661 - EQUIPMENT FUND						
Revenues						
Dept 000 - GENERAL GOVERNMENT						
661-000-630.000	RENTAL TO OTHER DEPTS	195,500.00	127,853.75	14,404.54	67,646.25	65.40
661-000-642.000	SALE OF EQUIPMENT	30,000.00	0.00	0.00	30,000.00	0.00
661-000-665.000	INTEREST EARNED	2,000.00	4,610.12	556.80	(2,610.12)	230.51
661-000-677.000	MISCELLANEOUS	1,500.00	1,100.87	0.00	399.13	73.39
661-000-699.000	TRANSFERS IN	50,000.00	47,500.00	47,500.00	2,500.00	95.00
661-000-699.101	TRANSFERS IN - GENERAL FUND	254,000.00	3,825.00	0.00	250,175.00	1.51
Total Dept 000 - GENERAL GOVERNMENT		533,000.00	184,889.74	62,461.34	348,110.26	34.69
TOTAL REVENUES		533,000.00	184,889.74	62,461.34	348,110.26	34.69
Expenditures						
Dept 529 - PUBLIC WORKS & EQUIPMENT						
661-529-702.000	SALARIES AND WAGES	28,725.00	22,235.69	1,967.08	6,489.31	77.41
661-529-719.000	FRINGE BENEFITS	7,300.00	6,535.22	432.70	764.78	89.52
661-529-720.000	RETIREMENT-EMPLOYER COST	2,550.00	1,909.56	165.07	640.44	74.88
661-529-721.000	FICA -EMPLOYER COST	2,200.00	1,640.51	145.30	559.49	74.57
661-529-725.000	INSURANCE	12,200.00	10,724.00	252.00	1,476.00	87.90
661-529-728.000	SUPPLIES	6,000.00	1,838.15	177.49	4,161.85	30.64
661-529-751.000	GAS AND OIL	35,000.00	19,220.79	2,300.46	15,779.21	54.92
661-529-801.000	PROFESSIONAL & CONTRACTUAL	3,170.00	2,757.72	154.00	412.28	86.99
661-529-920.000	UTILITIES	10,000.00	5,376.93	1,410.79	4,623.07	53.77
661-529-930.000	REPAIRS & MAINTENANCE	25,000.00	22,686.54	2,331.62	2,313.46	90.75
661-529-940.000	EQUIPMENT RENTAL	5,000.00	0.00	0.00	5,000.00	0.00
661-529-956.000	MISCELLANEOUS	150.00	0.00	0.00	150.00	0.00
661-529-968.000	DEPRECIATION EXPENSE	125,000.00	0.00	0.00	125,000.00	0.00
661-529-970.000	CAPITAL OUTLAY	311,500.00	114,275.00	0.00	197,225.00	36.69
661-529-977.000	EQUIPMENT/CAP OUTLAY UNDER \$5	8,000.00	3,983.15	0.00	4,016.85	49.79
Total Dept 529 - PUBLIC WORKS & EQUIPMENT		581,795.00	213,183.26	9,336.51	368,611.74	36.64
TOTAL EXPENDITURES		581,795.00	213,183.26	9,336.51	368,611.74	36.64
Fund 661 - EQUIPMENT FUND:						
TOTAL REVENUES		533,000.00	184,889.74	62,461.34	348,110.26	34.69
TOTAL EXPENDITURES		581,795.00	213,183.26	9,336.51	368,611.74	36.64
NET OF REVENUES & EXPENDITURES		(48,795.00)	(28,293.52)	53,124.83	(20,501.48)	57.98
TOTAL REVENUES - ALL FUNDS		7,977,144.91	3,800,962.21	428,588.05	4,176,182.70	47.65
TOTAL EXPENDITURES - ALL FUNDS		8,599,782.81	3,426,456.33	711,233.63	5,173,326.48	39.84
NET OF REVENUES & EXPENDITURES		(622,637.90)	374,505.88	(282,645.58)	(997,143.78)	60.15

**RESOLUTION 2025-09
RECOGNITION OF BARBARA FANDELL**

WHEREAS, the City Council, on behalf of the residents of the City of Ithaca, desire to recognize the contributions made to the citizens of Ithaca by Barbara Fandell, who has served the City of Ithaca for over 20 years as the City Treasurer/Finance Director; and

WHEREAS, Barbara Fandell has served with dedication, distinction, commitment and concern for the welfare of the citizens of Ithaca,

WHEREAS, Barbara Fandell is respected and admired by her peers and within the community; throughout her 35-year career in local government; and

WHEREAS, Barbara Fandell, through her hard work, professionalism, knowledge and expertise has been pivotal with being a good steward of the city finances while successfully administering clean audits annually during her tenure; and

WHEREAS, Barbara Fandell has shared her professional insight, by serving as an active member of the Michigan Municipal Treasurers Association Board of Directors, Michigan Government Finance Officers Association, Association of Public Treasurers of the United States and Canada, Michigan CLASS, Greater Gratiot Development Board, Gratiot County Chamber of Commerce President; and

NOW, THEREFORE, BE IT RESOLVED, that the City Council, the Staff, and the Citizens of the City of Ithaca hereby convey to Barbara Fandell sincere gratitude with best wishes for a long and healthy retirement, and a copy of this resolution be entered in the permanent records of the City of Ithaca.

Dated this 1st day of April 2025.

Brett Baublitz, Mayor

Rick Koppleberger, Mayor Pro Tempore

Alison Jerome, Councilperson

James Andrew, Councilperson

Kristyn Roethlisberger, Councilperson

Rob Endter, Councilperson

Jamey Conn, City Manager

Clark Hubbard, Councilperson

Cathy Cameron, City Clerk

CHANGE ORDER NO.: _____01_____

Owner:	City of Ithaca	Owner's Project No.:	
Engineer:	ROWE Professional Services Company	Engineer's Project No.:	2300716
Contractor:	Isabella Corporation	Contractor's Project No.:	
Project:	Ithaca Watermain Improvements		
Date Issued:	April 9, 2025	Effective Date of Change Order:	March 25, 2025

The Contract is modified as follows upon execution of this Change Order:

Description:

Requirement to add 2" service lines for the project. Prices compared to AUP and 2024 prices.

Attachments:

See March 25, 2025 BM email.

Change in Contract Price	Change in Contract Times <i>(State Contract Times as either a specific date or a number of days)</i>
Original Contract Price:	Original Contract Times:
\$ 2,374,738.00	Substantial Completion: 6/5/2025
	Ready for final payment: 7/2/2025
[Increase] [Decrease] from previously approved Change Orders No. <u>1</u> To No. <u>2</u> :	[Increase] [Decrease] from previously approved Change Orders No. <u> </u> to No. <u> </u> :
\$ -	Substantial Completion: _____
	Ready for final payment: _____
Contract Price prior to this Change Order:	Contract Times prior to this Change Order:
\$ 2,374,738.00	Substantial Completion: 6/5/2025
	Ready for final payment: 7/2/2025
[Increase] [Decrease] this Change Order:	Increase this Change Order:
\$8,950.00	Substantial Completion: _____
	Ready for final payment: _____
Contract Price incorporating this Change Order:	Contract Times with all approved Change Orders:
\$ 2,383,688.00	Substantial Completion: 6/5/2025
	Ready for final payment: 7/2/2025

Recommended by Engineer (if required):

By: Bill Mayhew, PE, Rowe PSC

Title: Project Engineer

Date: March 25, 2025

Accepted by Contractor:

Jeremy Zalud - Isabella Corporation

March 25, 2025

Authorized by Owner

By: Jarred Waldron

Title: Water/Sewer Superintendent

Approved by Funding Agency (if applicable)



The Isabella Corporation
Since 1975

2201 Commerce Drive
Mt. Pleasant, MI 48858

Phone: (989) 772-5890
Fax: (989) 773-2978



March 17, 2025

Mr. Aaron Wendzel, PE
Rowe Professional Services
507 36th Street SE
Grand Rapids, MI 49548

RE: Ithaca 2024 Water Main Improvements
Request for Change Order

This letter is to document our new unit prices to install a 2" water service.

Description	QTY	Unit	Unit Price		Total
Curb Stop and Box, 2 inch	1.00	Ea	\$ 2,300.00	\$	2,300.00
Corporation and Tap, 2 inch	1.00	Ea	\$ 2,100.00	\$	2,100.00
Water Serv, PEX, 2 inch, Tr Det G	5.00	Ft	\$ 70.00	\$	350.00
Water Serv, PEX, 2 inch, Bored	60.00	Ft	\$ 70.00	\$	4,200.00

Feel free to contact me if you have any questions.

Sincerely yours,
The Isabella Corporation



Jeremy Zalud

AGREEMENT FOR PROFESSIONAL ASSESSOR SERVICES

THIS AGREEMENT (“Agreement”), made and entered into this ____ day of April ___, 2025, by and between the **CITY OF ITHACA**, 129 W Emerson St, Ithaca Michigan 48847, hereinafter referred to as “**CITY,**” and CSZ Services, P.O. Box 98, St. Johns, Michigan 48879, hereinafter referred to as “**ASSESSOR.**”

WITNESSETH:

WHEREAS, it is the intent of the City to retain Assessor to perform the duties as its certified assessor as an independent contractor, as outlined in the City’s “Request for Proposals – Assessing Services”; and

WHEREAS, Assessor retains qualified personnel with the proper State CMAE certification to act in that capacity for and on behalf of the City; and

WHEREAS, the parties wish, by this Agreement, to define their respective rights and responsibilities during the term of this Agreement.

HEREBY AGREED by and between the parties hereto as follows:

SECTION I: BASIC SERVICES OF THE ASSESSOR

The following are deemed services or requirements included in the compensation of the Assessor under Section III - Payment unless otherwise stated:

1.1 General Duties:

The Assessor shall be required to perform all duties of an Assessor pursuant to Michigan statute and law, City of Ithaca and all other rules and guidelines established for the proper performance of said position, and as same may be from time to time amended, while this agreement is in effect, and shall conduct and perform same in accordance with all applicable standards of professional conduct required of such Assessors. Said duties shall include, but not be limited to, any and all requirements made effective or promulgated under Michigan Public Act 415 of 1994, as well as certification of the tax roll. In the event material changes in the laws, statutes, rules, guidelines during the term of this Agreement result in a substantial additional work burden on the Assessor, then the Assessor and City shall renegotiate the compensation paid pursuant to the terms and provisions of this Agreement. For purposes of this paragraph, the term “substantial additional work burden” shall be determined to exist by mutual agreement of the parties to this Agreement, provided, in the event the parties cannot agree as to whether a substantial additional work burden has been imposed upon the Assessor, then the parties shall select a mutually agreeable mediator who shall make such determination and whose determination shall be final, however, said mediator shall not have authority to establish the amount of additional compensation, if any.

1.2 Office Hours:

During the term hereof, the Assessor shall maintain office hours at the City of Ithaca Municipal Building at the above address, as follows:

Assessor will meet with public when deemed necessary. Phone number and email address will be provided for correspondence with the public. Meetings will be set when necessary.

1.3 Public Relations/Customer Service:

The Assessor shall work with and advise property owners in the ad valorem taxation system in an attempt to eliminate adversarial situations and establish positive public relations. The parties acknowledge that holding specific office hours for the public is valuable in the process of providing high quality customer service. The City wants to ensure that members of the public and City staff that need information from the Assessor, or wish to speak to the Assessor, are able to do so on a relatively convenient basis. In that regard, in addition to the hours specified in Paragraph 1.2, the Assessor agrees to meet with or contact residents and City staff members beyond normal office hours as appropriate to address their tax assessment-related concerns. Phone calls and answers to e-mails and faxes will be responded to in a timely manner, expected within 24 hours of receipt by the Assessor.

1.4 New Construction/Loss Adjustment:

During the term of this Agreement, the Assessor shall physically observe all new construction and real estate improvements through cooperation with the Zoning Administrator and will review all building permits. The assessor shall obtain copies of the building permits from the Gratiot County Building Department. Likewise, the Assessor shall physically observe damaged or destroyed properties with respect to the making of any loss adjustments as shall be necessary in the performance of his or her duties. To assist with this requirement, the City shall also supply the Assessor with a copy of all fire calls involving improved properties with permanent parcel number attached.

1.5 Economic Condition Factors (ECF):

During the term hereof, the Assessor shall review and prepare new land values and economic condition factors (ECF) by areas and apply these factors to property records so that the current assessment is reflected as 50% of true cash value on the assessment record.

1.6 "Proposal A" Requirements:

The requirements of Michigan Public Act 415 of 1994 and all related property tax reform legislation amendments and updates shall be followed and monitored as required. This includes by example, but is not limited to, the filing of all associated reports and forms to fulfill the following requirements:

- A. Approve or deny homestead and agricultural exemptions;
- B. Track property transfer affidavits, matching them with deeds within 45 days of being filed;
- C. Apportion the homestead portion of a combination-use building;
- D. Determine the homestead status of parcels resulting when homestead parcels are split or combined; and
- E. Calculate both assessed and tentative taxable values for all parcels, taking into consideration losses, new construction and replacement in any given year.

1.7 **Assessment Roll Preparation and Records:**

The Assessor shall enter the assessments onto the Ad Valorem assessment roll, specific tax rolls (IFTs, OPRAs, PILTs, TIFs, Tool & Die Renaissance Recovery Zone, Outside District Fire Roll, etc.), and special assessment rolls or other special assessment rolls and prepare the warrant authorizing the collection of taxes by the City Treasurer. The Assessor, in cooperation with the City Treasurer and City Clerk, shall also enter any delinquent City utility payments onto the appropriate rolls. Assessor shall prepare, obtain and maintain, as necessary or desirable, such property cards, photographs, measurements, sketches, records and documents to meet all requirements set by the City and/or the State of Michigan regarding such assessment rolls and shall organize same on a basis that will provide easy access and comprehension of the _____

1.8 **Board of Review:**

The Assessor shall have staff available for each of the three (3) March Board of Review sessions. (In the event the City chooses to hold additional meetings, the Assessor may choose to have a certified staff member in attendance in his absence.) March Board of Review sessions shall be scheduled as provided in the City Charter, within the time limits prescribed by law.

The Assessor shall provide adequate information to the Board of Review members as to how the assessments, capped and taxable values were determined to allow them to determine how best to decide a taxpayer's appeal; such information shall include the following:

- A. Sales map indicating all neighborhood increases or decreases
- B. Sales "comparable" book to include the following:
 - 1. Current picture
 - 2. Sales price versus assessment at time of sale
 - 3. Building permits issued before or after the sale.

The Assessor shall also attend and serve as secretary at the March, July and December Boards of Review. If the Assessor is unable to attend these two sessions, however, the Assessor must supply the City Clerk with a written agenda for the Board of Review that contains the reasons for all recommended adjustments.

1.9 **Sales and Appraisal Studies:**

The Assessor shall prepare sales studies using available data and evaluate all equalization and/or appraisal studies and respond as appropriate.

1.10 **Forms:**

The Assessor shall file all forms fully completed with the Gratiot County Equalization Department, State Tax Commission and other agencies and entities, as required, in a timely manner.

1.11 **Defense of Appeals:**

This Section shall apply to real and personal, IFT, OPRA and ad valorem property tax appeals.

The City shall retain ultimate control of all litigation and settlement negotiations and Assessor shall operate under the direction of the City in any litigation regarding a tax appeal, including appeals to the Small Claims Division.

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Certain appeals to the Tax Tribunal may require the City obtaining competent legal counsel at its expense. If counsel shall desire the assistance of the Assessor in the defense of such appeals, additional fees for preparing necessary appraisals and/or consultation shall be reviewed in advance by the City and agreed upon on a case-by-case basis. The City may choose to retain the Assessor to prepare this report or may employ another firm to prepare a supportable and defensible report for an additional fee.

The Assessor shall defend all appeals to the Small Claims Division of the Michigan Tax Tribunal. This shall include, but not be limited to, filing necessary petitions, preparing and submitting such material, statistics and other information as is necessary to properly defend any such appeal, and appearing at all hearings and meetings as are required for the purpose of defending said appeal. City hereby authorizes Assessor, subject to approval by the City manager, to settle where Assessor deems it appropriate or advisable any appeal. All the foregoing regarding appeals to the Small Claims Division is deemed to be included the services compensated pursuant to the terms and provisions of this Agreement.

In all other potential appeals to the Michigan Tax Tribunal or State Tax Commission, Assessor shall provide as part of the services included under the terms and provisions of this Agreement such time and effort as is necessary to properly provide to City information, documents, analysis and advice as may be required in the determination of the Assessor or the City to forestall the formal filing of an appeal or to settle a disputed case up to the date of the filing of a petition appealing a decision of the City or any of its agencies or boards to the Michigan Tax Tribunal or State Tax Commission. After the filing of said petition, the Assessor shall make himself available to the City for such further assistance as is required by the City in the defense of such appeal. The Assessor shall make himself available as an expert witness on behalf of the City in any proceedings. Mileage expenses for out-of-City travel required for appearance at Tax Tribunal hearings or State Tax Commission hearings shall be reimbursed at the rate per mile recognized by the Internal Revenue Service's allowance for business use of an automobile. In the event of the termination of this Agreement and the necessity for the services of the Assessor for purposes of consulting, review of information, analysis or expert testimony after the date of termination, the Assessor shall make himself available, notwithstanding the termination of this Agreement, for assistance in the defense of such appeals, provided, same shall not apply to appeals filed in the Small Claims Division of the Michigan Tax Tribunal. Assessor shall keep the City Manager informed of all appeals on a quarterly basis in written format and provide the City Manager with any recommendation regarding said proceedings, the manner in which same are to be handled, any proposed settlement and like advice.

The provisions of Paragraph 1.12 regarding appeals shall be and are hereby incorporated regarding any appeal of a personal property tax assessment.

1.12 Reappraisal Program:

This contract shall include annual inspection of properties in each class. Should the City desire all properties to be reinspected, there may be additional charges as well as a contract addendum pursuant to Section 5.1.

1.13 Personal Property Statements, Canvas and Audits:

The Assessor shall prepare and maintain the mailing list for personal property tax statements and maintain records for personal property including data entry and calculation of depreciated values

and their extension within each statement. The Assessor shall conduct a personal property canvas to ensure equity among business owners within the City. The Assessor is required to perform random personal property audits when warranted by questionable data or lack of submitted data.

1.14 Equalization Increases:

The Assessor shall strive to eliminate across-the-board increases in property values by applying any increases received through the Gratiot County Equalization Department to appropriate areas by using the economic condition factors hereinabove described, by adjustment of individual property assessments to 50% of true cash value, or as required by the State Tax Commission, in order to achieve maximum equity by class, and in accordance with the latest laws and regulations then in force. The Assessor shall represent the City when requested by the City Manager by attending any annual Gratiot County equalization meetings.

1.15 Land Division Applications:

The Assessor shall assist the City Zoning Administrator in reviewing land division applications upon request.

1.16 Assessor Certification:

The Assessor shall be certified as a Michigan Certified Assessing Officer in the State of Michigan at all times during the contract period.

1.17 Transportation and Equipment:

The Assessor shall provide all necessary transportation and field equipment to perform the services and meet the requirements of this Agreement.

1.18 Indemnification/Employment:

The parties hereto acknowledge that all personnel, except any current employees of the City, that may or might be utilized by the Assessor in the performance of his duties hereunder shall, for all purposes, be considered employees of the Assessor and not employees of the City. The Assessor shall be responsible for Workers' Compensation, Unemployment Compensation, state and federal withholding and payment of personnel. The Assessor shall indemnify the City and hold the City harmless from any claim, cause of action or other liability that may or might arise by virtue of any claim of any employee of the Assessor relating to his/her employment by Assessor.

1.19 Tax Increment Finance Authority:

The Assessor shall be responsible for the recording of any property value changes, new or loss, on the ad valorem assessment roll, specific tax rolls (IFTs, LDFA, Commercial Rehab. District OPRAs, PILTs, TIFs, Tool & Die Renaissance Recovery Zone, Outside District Fire Roll, etc.) and special assessment rolls relating to the designation of properties as within the Downtown Development Authority (DDA) District boundaries.

1.20 Assessor's Recommendations:

On or before December 31, 2023, and each year thereafter, at the request of the City Manager, the Assessor shall prepare written recommendations and conclusions regarding the current state of the City's assessment rolls, by class, together with specific recommendations concerning actions which, in the opinion of the Assessor, should be taken in order to achieve maximum equity in the

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assessment rolls and compliance with all State Tax Commission rules, regulations and guidelines. Such report shall be submitted to the City manager for his review. Preparation and submission of such recommendations shall be a part of the Basic Services to be performed by the Assessor under this Agreement.

1.21 Security of Information:

If any documents, data, drawings, specifications, photographs, property cards, summaries, accounts, reports, software applications or other products or materials are held in the possession of the Assessor outside of the City offices, then Assessor shall be under an affirmative duty to provide adequate security to safeguard said materials from fire, theft and other hazards of a like nature or type, while same are in possession of the Assessor. This may include, but not be limited to, providing for a fireproof safe or vault in which to store same, preparing and holding duplicates of same in the possession of the Assessor, but separately or providing same to the City for possession. Said security measures shall be deemed a part of the Basic Services to be provided hereunder as part of the costs to be born by the Assessor.

1.22 Optional Services:

The Assessor is responsible for determination and preparation of special assessment rolls for City projects such as sewer, street, sidewalk, drain, etc. The Assessor shall, report outstanding special assessments, properly completed, on forms required by the State Tax Commission, and same shall be deemed part of the services required by this Agreement. The Assessor will coordinate with the Zoning Administrator for assigning street addresses.

SECTION II: TERM OF AGREEMENT**2.1 Contract Period:**

The Assessor shall commence performance of the services herein required on May 1, 2025. Unless sooner terminated, this Agreement shall, by its terms, expire April 30, 2028.

2.2 Mutual Right of Termination:

Either party may terminate this Agreement upon ninety (90) days written notice to the other. This right of termination is specifically exercisable at the sole discretion of either party, and requires no just cause nor other reason or justification for the exercise thereof. The effective date of such termination shall be ninety (90) days from the date of mailing of such notice by certified mail/return receipt requested.

2.3 Termination for Cause or Breach:

Notwithstanding anything to the contrary on this Agreement, either party may immediately terminate this Agreement in the event of material breach by the other. In such case, either party may seek such remedies as shall be available, at law or equity.

2.4 Notice of Termination:

Upon receipt of notice of termination or upon termination of this Agreement by expiration of its term, the Assessor shall immediately deliver to the City copies of all data, paper and computer files, drawings, specifications, reports, value estimates, summaries and other information and materials as may have been accumulated by the Assessor in performing the Agreement, whether completed or in process and same shall be in unaltered form, readable by the City. In the event of the failure or refusal of the Assessor to forthwith deliver the above referenced materials, documents and files, City may seek a Circuit Court order compelling the production of same forthwith, and the Assessor herein expressly waives notice of hearing thereon agreeing that a mandatory injunction may immediately issue due to the fact that the failure to receive the stated materials, documents and files will result in irreparable harm to the City without leaving the City an adequate remedy at law, thereby entitling the City to an immediate judgment in its favor in this regard. The City shall be entitled to damages from Assessor for any information, materials or documents which are turned over to City in unusable or altered form.

2.5 Amendment/Renegotiation:

Nothing herein contained shall be construed to limit or abrogate the rights of the parties to modify or amend this Agreement at any time hereafter, provided however, that no such amendment or modification shall be effective unless in writing and duly executed by both parties hereto, through their authorized representatives.

If the Agreement is not renewed or extended prior to its expiration date, and the City desires to have the Assessor continue on a month-to-month basis, the fee will be that which existed for the final month of the previous term, being April 1, 2025.

SECTION III: PAYMENT

3.1 Compensation for Basic Services:

During the term of this Agreement, which shall be from May 1, 2025 – April 30, 2028, unless sooner canceled or terminated under the provisions of Section II herein, the City agrees to pay to the Assessor for performance of the Basic Services set forth in Section I of this Agreement as follows:

Total Contract Amount: ___\$32,500.00 annually (plus c.p.i. subsequent years, capped at 5% as applied by the State Tax Commission)

During the period May 1, 2025, through April 31, 2028, the sum of \$ 32,500 annually at a rate of \$2,708.33 per month, payable on a quarterly basis or as otherwise agreed to by both parties.

3.2 Proration of Payments on 90-Day Termination:

In the event this Agreement is terminated pursuant to Paragraph 2.2, City shall pay Assessor to the date of termination on a prorated daily basis for any part of a month for which services have been rendered by Assessor and for which no compensation has been received.

SECTION IV: CITY RESPONSIBILITIES

4.1 Basic Data:

The City shall provide access to Assessor to property description files as currently exist as of the date of execution of this Agreement, containing initial information such as property number, legal description, owner and address information, as well as all data that the City may possess concerning such properties (i.e. measurements, sketches, photographs, etc.).

4.2 Office Equipment:

The City shall provide the Assessor with appropriate tax parcel maps, office space and furniture, telephone, personal computer, printers, copying machine, fax machine, and office supplies (as defined in Paragraph 4.5) as reasonably needed during the duration of this Agreement. The assessor acknowledges that some of the equipment (i.e. fax, printers, copying machine) is shared among all administrative office personnel, and the Assessor will not have exclusive use of such equipment.

The Assessor shall have access to the City's computer network for the use of the following software products: BS&A Equalizer Assessing & Tax Modules and Microsoft Office applications or similar software. The City's Internet website will also have available on-line to the Assessor and the public the property record cards, digital photographs and tax payment information. The Assessor shall not use any other software within the City's network or download or upload any software to the City's network, except with the City's prior written approval. The Assessor shall be liable for any adverse consequence upon the City's computer network or function caused by any software introduced in the network by the Assessor without prior written consent of the City. Further, the Assessor shall be liable for any act of negligence on the part of the Assessor in creating or causing an adverse consequence to the City's computer network.

**City of Ithaca
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The Assessor agrees that City equipment shall be used only for the purposes of fulfilling Assessor's obligations under this Agreement and shall not be used for personal reasons or to conduct other business not authorized under this Agreement.

4.3 Computer:

The City shall supply computer hardware, software and peripherals necessary to fulfill the Assessor's duties under this Agreement. The City will maintain the hardware, software and peripheral equipment through a regular maintenance program. The City will back up the system on a daily basis by means determined by city and its' IT consultant. Any data loss not due to the negligence of the Assessor as a result of hardware or software malfunction will be replaced at the City's expense.

4.4 Map Maintenance/Tax Roll Printing:

The Assessor shall assume the responsibility for preparing the assessment notices, which will print and mail the assessment change notices during the term of this Agreement. The Assessor shall assume the maintenance and updating of any parcel maps. The Assessor shall utilize such maps to develop and maintain land value maps showing dates of property sales, sale amounts and ratio to the current estimated value of the property.

4.5 Office Supplies:

The City shall provide the Assessor with office supplies, including computer paper, file folders, hanging folders, assessment notices and forms, postage and such other supplies as shall be necessary for the performance of Assessor's responsibilities hereunder.

4.6 Legal Counsel:

The City shall supply legal counsel, at its expense, for Small Claims and full Tax Tribunal hearings, should the need arise, such need to be determined in consultation with the Assessor, but in the City's sole discretion.

SECTION V: REAPPRAISAL AND OTHER NON-BASIC SERVICES

5.1 Additional Services (Pricing/Reappraisal):

In the event that the City desires to implement some or all of the recommendations made by the Assessor as herein contemplated, the City may request and the Assessor shall provide such services as are desired by the City, provided however, an addendum to this Agreement, reduced to writing and executed by both parties, shall set forth the terms and provision under which the additional services shall be rendered. Such addendum shall specify the nature, extent and timetable for the performance of such additional services and establish the rate of compensation therefor.

5.2 Implementation/Responsibility:

The parties acknowledge that it shall be the sole responsibility of the City to determine the nature and extent of implementation of the Assessor's recommendations under this Section or any other additional, non-basic services. To that end, the City assumes responsibility for defense of any claim, cause of action or other proceeding that may or might be instituted by the Michigan State Tax Commission, or other entity, arising from any failure, or alleged failure, to implement such recommendations.

SECTION VI: MISCELLANEOUS PROVISIONS

6.1 Relationship Between City and Assessor:

In the fulfillment of the services provided herein the Assessor and his employees, agents and officers shall be at all times be deemed in a relationship of independent contractor to the City.

6.2 Indemnification/Insurance:

The Assessor shall secure and maintain general liability and property damage, unemployment, errors and omissions, workers' disability compensation, automobile liability and any other insurance required by law for the Assessor, or his employees, agents or officers as will protect him and the City from claims under the Workers' Compensation Acts and from claims for bodily injury, death or property damage that may arise from his negligence or that of his employees in the performance of services under this Agreement or failure to properly perform his duties as Assessor. The Assessor shall save the City harmless and indemnify the City from any claims for bodily injury, death or property damage that may arise due to his acts or negligence or that of his employees in the performance of services under this Agreement or that arise from his error or omission to properly perform his duties as Assessor. Assessor shall, however, have no liability arising out of adjustments to assessments or other actions by Assessor, the City's Board of Review and/or the Michigan Tax Tribunal if such adjustments or actions result from honest differences of opinion regarding the value of the subject property and if the Assessor established the assessment pursuant to professional assessment standards. Said policies shall be in such minimum amounts as shall from time to time be acceptable to the City or as set by the City.

A Certificate of Insurance incorporating such requirements and naming the City (and its officers and employees) as an Additional Insured Party and Certificate Holder along with a certificate showing its premium has been paid and a copy of the policy shall be filed each year with the City Treasurer. Any such insurance policy shall provide that the City will be given at least thirty (30) days advance notice before cancellation of the policy. The coverages provided by the General

Liability and Automobile Liability policies of the Assessor shall be primary to any insurance maintained by the City.

6.3 Non-Assignability:

The parties to this Agreement acknowledge that, inasmuch as the Agreement is in the nature of a Personal Services Contract, and as the City's decision to contract with the Assessor is based in part on the perceived expertise and ability of the Assessor, it is agreed that the Assessor's duties and obligations hereunder may not be assigned, transferred nor conveyed without the advance written approval of the City. Nothing in this Agreement shall prevent the Assessor from employing such employees or agents, as Assessor shall deem reasonably necessary to assist him in the performance of his obligations under this Agreement. Also, in the event that vacation, illness, injury or incapacity in any form, whether elective or imposed, should cause the Assessor to be unable to personally fulfill the terms and obligations of this Agreement for a period exceeding three (3) calendar weeks (21 days), he shall provide the City, at his expense, a certified Level II Assessor to perform any and all such functions as required by this Agreement for the complete term of his absence or incapacity. The City reserves the right to approve or reject, without cause and at its sole discretion, any Assessor designee named to "fill-in" for the Assessor for a period exceeding two (2) calendar months (60 days), and to consider, as mutually agreed by the parties hereto, that a rejection of said Assessor designee shall constitute a material breach of the Agreement pursuant to the "material breach" provision of Section 2.3 herein.

6.4 Professional Standards:

The Assessor shall be responsible, to the highest levels of competency presently maintained by other practicing professional assessors and appraisers, for the professional and technical soundness, accuracy and adequacy of property valuations, drawings, property inspection data and all other work and materials furnished under this Agreement. At the time of commencement of performance, Assessor shall be properly certified, equipped, organized and financed to perform the services required by this Agreement. Subject to compliance with the requirements of this Agreement, the Assessor shall work independently.

6.5 Ownership of Documents:

All documents, data, drawings, specifications, photographs, property cards, summaries, accounts, reports, software applications and other information, products or materials produced or held by the Assessor, of whatsoever nature or type, in connection with this Agreement shall be the sole property of the City with the City having sole and exclusive right, title and interest in any and all records, compilation, documents, papers, maps or manuscripts pertaining to or prepared pursuant to this Agreement. All of the foregoing shall be forwarded to the City at its request and may be used by the City as it sees fit. The City agrees that if any of the foregoing prepared by the Assessor are used for purposes other than those intended by this Agreement, the City does so at its sole risk and agrees to hold Assessor harmless for such use. All services performed under this Agreement shall be conducted solely for the benefit of the City and will not be used for any other purpose by Assessor without written consent of the City. Any information relating to the services shall not be released without the written permission of the City. The Assessor shall act and preserve the confidentiality of all City documents and data accessed for use in Assessor's work products to the extent allowed or required by law. Any requests for information under the Freedom of Information Act shall be immediately forwarded to the City manager for a proper determination of the response to be provided.

6.6 Attorney's Fees:

In the event of material breach of this Agreement by either party, each party will bear its own attorney's fees in defense of such breach.

6.7 Validity:

If any paragraph or provision of this Agreement shall be determined to be unenforceable or invalid by any court of competent jurisdiction, such provision shall be severed and the remainder of this contract shall remain in force.

6.8 Survival:

All express representations, indemnifications or limitations of liability made in or given in this Agreement shall survive the completion of all services of Assessor under this Agreement or the termination of the Agreement for any reason.

6.9 Controlling Law/Venue:

This Agreement is to be governed by the laws of the State of Michigan. It is mutually agreed that, in the event of any proceeding, at law or at equity, arising under this Agreement or breach thereof, that the venue of any such action shall be in the County of Gratiot and the State of Michigan.

6.10 Authorization:

The respective signatories hereto expressly acknowledge that this Agreement is made and entered into with full authority of the Ithaca City Council and CSZ Services LLC and that the persons executing this Agreement on behalf of the respective parties have been duly authorized and empowered to make and enter into this Agreement by said City Council and said Assessor.

6.11 Covenant Not To Discriminate:

Assessor agrees not to discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions or privileges of employment, or a matter directly or indirectly related to employment, because of race, color, religion, national origin, age, sex, height, weight, or marital status and to comply with all other State and Federal laws, including but not limited to the Americans with Disabilities Act. Assessor further agrees that any services, programs and activities delivered pursuant to this Agreement shall be delivered without discrimination on the basis of disability, in accordance with the Americans with Disabilities Act and Rules promulgated pursuant thereto.

**City of Ithaca
Agreement for
Professional Assessor Services**

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day and year first above written.

City of Ithaca:

By: _____
Jamey Conn, City Manager

By: _____
Cathy Cameron, City Clerk

CSZ Services:

By: _____
Charles S. Zemla

City of Ithaca, Michigan Purchasing Policy

I. Purpose:

The purpose of this policy is to ensure that the purchasing of goods and services for the city results in the most economical and/or advantageous procurement in an efficient and timely manner to maintain the operations of the City of Ithaca. This policy will detail the procedures that must be followed by all department heads, employees, or other representatives of the City that will engage in the purchasing activities of all goods and services for city business. In addition, residents can expect this policy to ensure accountability, transparency and ethical behavior. The provisions of this policy conform to the City Charter and applicable code, laws and regulations.

II. Purchasing Philosophy:

The administration of the city is committed to a team management philosophy in which the department heads are empowered to supervise their respective departments. The budget process from which all purchases are planned has included the input of the department heads in the line-item allocation of funds for such purchases. In the interest of efficiency, minimizing costs, and ensuring the adherence to the purchasing process set forth by the City Council, the City Manager will act as purchasing agent for all purchases over \$1,000.00.

III. Budgetary Control:

All purchases must be in accord with the approved budgetary allocations and policies.

IV. Internal Purchasing Procedures:

The City Manager and Treasurer-Finance Director shall establish the necessary practices and procedures to ensure that the general intent and specific provisions of this policy are adhered to.

Role of the City Manager:

The City Manager oversees purchasing activities across city departments, focusing on cost reduction and effective policy administration. Key responsibilities include:

- Ensuring goods and services meet operational specifications.
- Securing purchases at the lowest cost while maintaining quality.
- Completing acquisitions within set time frames and adhering to ethical standards.

Role of the Department Head:

Department Heads provide essential technical insights to the City Manager regarding operating parameters and purchasing needs. Key responsibilities include:

- Identifying and communicating departmental needs sufficiently in advance.
- Providing detailed specifications for requested items or services.
- Authorizing budgeted purchases up to \$1,000, with prior City Manager approval for higher amounts, while ensuring compliance with procedures. Purchases that exceed \$1,000.00 must receive prior approval by the City Manager before purchasing or committing to secure the goods or services.
- Obtaining multiple quotes prior to making a purchase.
- Determining funds are available in the operating budget for unbudgeted purchases, unbudgeted items must be reviewed with the City Manager, Treasurer or Finance Director.
- Inspecting all items or services as delivered and notifying the City Manager of the receipt in order to authorize payment to the vendor.
- Adhering to proper authorization of all purchase transactions initiated by them and their personnel. Authorization (dependent on purchasing limits) will be established by providing a City Manager approved purchase order or by signing and coding the original invoice received from the vendor and submitting it to the City Treasurer for payment.

City of Ithaca, Michigan Purchasing Policy

Role of the City Treasurer:

The City Treasurer serves as Accountant and Treasurer of the city. Key responsibilities include:

- Conducting a thorough review of all payment requests, before disbursement, to ensure accuracy, legality, and adherence to policies and procedures.
- Rejecting any payment requisitions for purchasing transactions that do not comply with the policies and procedures outlined in this document.
- Disbursing funds for purchasing transactions which are deemed legal, proper, and in compliance with all applicable policies and procedures.
- Recording all disbursements in the City's accounting records.

V. Interpretation of Policy Provisions:

It is recognized that on occasion, there may be a question as to the application of this policy to a particular purchasing situation or circumstance. In these cases, the affected department head shall first consult with the City Manager or designee to determine the appropriate course of action.

It is essential for all employees to acknowledge their responsibility for any purchases that deviate from the established purchasing policies and understand that they will be held accountable for these purchases. Employees are expected to exercise sound judgment when making purchases; transactions not in compliance with the approved policies will be subject to review by the Department Head and/or City Manager.

VI. Purchasing Practices and Methodologies:

This policy recognizes the need to use a variety of purchasing techniques in order to obtain the product or service that is in the best interest of the City. Depending on the situation, one or more of the following methods may be used:

- A. **General Purpose Purchase** is a purchase arising in the normal course of day-to-day City operations. These purchases should be evaluated based on the price, quality, service, and other relevant factors. If the relevant purchasing threshold is met, quotes may be required, as specified in Section VII. General Purpose purchases are normally budgeted expenditures.
- B. **Request for Qualifications (RFQ)** is a method where service providers are solicited to provide detailed information about themselves. The purpose of the RFQ is to evaluate various service providers and determine which one(s) can best meet the city's needs. Following the RFQ process, the City would typically either negotiate a contract or solicit a Request for Proposal. If after evaluating the RFQ, more than one vendor is determined to have substantially equivalent qualifications, then an RFP shall be issued to choose between the identified vendors.
- C. **Request for Proposal (RFP)** is a method where the city is interested in procuring a good or service but has not developed detailed specifications for the item. This would typically be used in a situation where the city is procuring a professional service, has limited expertise in an area, is considering new technology or has already narrowed the list of prospective vendors.
- D. **Request for Bids (RFB)** is a method where by the city develops detailed specifications for a particular good or service and solicits sealed bids from vendors. The City Manager enlists the assistance of department heads,

City of Ithaca, Michigan Purchasing Policy

engineers or consultants to prepare plans and specifications which identify the goods or services desired in sufficient detail to permit the receipt of competitive bids. Notice of the availability of the bid documents shall be published in a print publication and on the city website. In addition, copies of the bidding documents shall be mailed or sent electronically to a reasonable number of known vendors who provide this good or service and to construction rooms if applicable. Sealed bids will be accepted until the date and time specified in the bid documents. Bids will be publicly opened and read in the presence of at least two City officials; one of whom shall be either the City Manager or the City Clerk, or designee. A record of all bids received shall be kept by the City Clerk.

- E. **State Bid** is a method for any good, project or service that has been specified and competitively bid by the State of Michigan through MI Deal or other programs.
- F. **Cooperative Purchasing Program Bid** is any good or service that has been specified and competitively bid by a National, Regional or State Cooperative procurement organization. The City Manager shall approve the use of and Membership in such organizations. (I.e. Sourcwell)

VI. General Purchases:

A. Purchases up to \$1,000:

Department Heads and their designees are authorized to purchase budgeted goods and services up to \$1,000 exercising sound judgement in the best interest of the city, if funds are available within the approved departmental budget. Department Heads should obtain three cost estimates (may be verbal, email, online priced, written quote, etc.) prior to making a purchase. Authorization will be established by signing and coding the original invoice received from the vendor.

Purchases shall not be divided in order to artificially maintain costs below the \$1,000 threshold.

Purchases that exceed \$1,000 and all unbudgeted items must receive prior approval by the City Manager before purchasing or committing to secure the goods or services. See VI (B)

Vendor selection will be at the discretion of the Department Head under the oversight of the City Manager. A premium will be placed upon cooperative purchasing of materials to maximize the City's buying power.

Purchase orders are not required for purchases under \$1,000 if the proper purchasing procedures as defined in this document are followed. Purchase order forms are available for any vendor who requests one.

All contracts must be approved by the City Manager.

All invoices must be authorized by the Department Head prior to disbursement of funds by the City Treasurer's office. Final responsibility for all purchases rests with the Department Head.

City of Ithaca, Michigan Purchasing Policy

B. Purchases of \$1,001 to \$5,000:

The City Manager is authorized to purchase goods and services with a value between \$1,000 and \$5,000 exercising sound judgement in the best interest of the city. Three (3) written cost estimates from known vendors or reliable recommendations must be solicited unless fewer known vendors supply the required goods or services. The quote deemed most advantageous to the city, considering price, quality, service, and other relevant factors will be accepted. It is recognized that verbal or telephone quotes are sometimes necessary in lieu of written quotes.

Vendor selection will be at the discretion of the City Manager. The City Manager shall consult with the Department Head regarding the selection process. A premium will be placed upon cooperative purchasing of materials to maximize the City's buying power. Final responsibility for all purchases rests with the City Manager.

Purchases shall not be divided in order to artificially maintain costs below the \$5,000 threshold.

Purchase orders signed by the City Manager are required for purchases between \$1,000 and \$5,000. The City Manager is authorized to sign original invoices received from vendors for professional and legal services.

Contracts that involve the securing of services that are between \$1,000 and \$5,000 must be approved by the City Manager. Further, any contract which stipulates a long-term arrangement between the City of Ithaca and any vendor must be approved by the City Manager or City Council as stipulated in Chapter XI of the City Charter. The City Manager and/or City Council will determine the necessity to bid out any outside purchase/service agreement in accordance with the City Charter.

C. Purchases More Than \$5,000:

Any acquisition anticipated by the city with an estimated value of \$5,001 or more that does not qualify as a General Purpose Purchase as described in Section VI (A) shall be subject to extended purchasing practices, unless otherwise addressed in this policy. The City Manager shall determine the preferred extended practice/method in consultation with the affected Department Head, City Treasurer and/or City Council.

All unbudgeted goods and services must be approved by the City Council prior to procurement with the exception of Emergency purchases. See Section VIII (A)

VII. Awarding Bids and Contracts:

- A. Construction Contracts: must obtain approval through the City Manager's office. All contracts, except as provided by ordinance as stated in City Charter Chapter II (2) and Chapter XI for the construction of public improvements, shall be competitively bid. All bids shall be reported to the Council at its next meeting for authorization. The Council may reject any or all bids, if deemed advisable. If, after two or more opportunities for competitive bidding, no bids are received or the bids received were not satisfactory to the Council, the Council may either obtain new competitive bids or authorize the City Manager or other officer of the city to negotiate for a contract in the open market. The second bidding may be waived by a vote of five or more members of the Council. Unless an emergency situation, all construction projects and activities must be budgeted to receive consideration by the City Manager and/or City Council. To optimize the process, the City Manager and City Treasurer will develop a Capital Improvement Plan in which all major capital expenditures will be planned out over six years.

City of Ithaca, Michigan Purchasing Policy

- B. All bids must be afforded equal opportunities to furnish price quotations and are to compete on equal terms.
- C. No contract shall be made with any person who is in default to the city.
- D. No extra compensation shall be paid to any agent, employee, or contractor after the service has been rendered or the contract entered into.
- E. Professional Service Contracts: The City will employ the Qualifications Based Section Process (RFQ) as described in Section VI (B). Upon completion of the described process, the City Manager and City Council will select the most qualified firm(s) to begin contract negotiations. The city does retain the right to select a single firm to represent it for legal, auditing, engineering, and specialized consulting purposes. These contracts (written or otherwise) will be reviewed periodically to ensure that the City is receiving efficient and cost-effective services.

The City of Ithaca reserves the right to accept or reject any and all quotes or bids and waive any irregularity or defects if deemed to be in the best interest of the city.

VIII. Emergency and Urgent Purchases:

- A. Emergency purchases can be authorized when there is immediate threat to the health, welfare, safety or well-being of the community or when life, property or equipment are endangered through unexpected circumstances. In the case of an emergency which requires the immediate purchase of supplies or contractual services, the City Manager, City Treasurer or their designees, can authorize the immediate purchase of any materials, supplies, equipment, or services needed to resolve the emergency situation.

Staff members should contact the Department Head, City Manager, or City Treasurer to inform them of the situation and to obtain authorization of purchases. The City Manager and Department Head will review the purchases and provide a full report to the City Council. Any staff member who finds himself/herself in a decision-making role is expected to demonstrate the same fiscal responsibility as would be used in a normal purchasing procedure.

- B. Urgent purchases up to \$25,000 can be authorized by the City Manager when the operations of the city would be severely hampered, projects halted, or collaborative cost savings missed due to a long delay in the decision. The City Manager shall consult with the City Treasurer-Finance Director to ensure funds are available if unbudgeted. The City Manager shall also notify the Mayor prior to any procurement.

IX. Sole Source Purchasing: It is recognized that certain products and services are clearly superior and/or compatible with city operations and that it can be financially advantageous to the city to procure these sources. The City Manager may determine that a specific product or vendor be the sole source of purchasing for the city and may recommend to the City Council for approval. Recommended vendors shall have a demonstrated history with the city or shall be chosen through an RFQ or RFP process. Once approved, the formal bidding process may be waived by the City Council. This does not apply to construction contracts (VII-A)

City of Ithaca, Michigan Purchasing Policy

X. Travel and Educational Expenses:

All educational expenditures must be budgeted or preapproved by the City Manager. Department Heads can authorize individual training expenditures at their discretion. Any expenditures to be paid by the city relating to the attendance of an educational training must be accompanied by a receipt and submitted to the City Treasurer. Travel arrangements must be preapproved by the Department Head in order to receive reimbursement.

XI. Exceptions to Purchasing Thresholds:

The following items and situations are exempt from the specific guidelines established under the purchasing thresholds. However, all exempt purchases are expected to comply with the general intent of the policy:

- Emergency purchases
- Purchases of goods and services under sole source purchasing
- Utilities, including but not limited to electricity, gas, phone, water, internet
- Insurance renewals
- Vendor specific software or hardware maintenance agreements
- Systems, including but not limited to items such as phones, AV equipment, election equipment, which have been previously purchased can be added to, upgraded and repaired
- Gasoline and diesel fuel

XII. Federal funds and Compliance with 40 CFR Part 31, "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments:

The city receives Federal Grants on occasion, either directly or as a pass through the State of Michigan or Gratiot County. 40CFR 31.36 addresses procurement standards and requires that the city follow these standards.

Additional Controls Not Addressed Elsewhere in the Policy are Incorporated Below:

- A. The City Manager, in conjunction with the Department Head shall ensure that the quality, quantity and type of materials requisitioned and delivered, conform to the specifications of the department which ordered the materials.
- B. No employee, officer, or agent of the City, City Council, or their family, shall receive any benefit or profit from any contract or purchase made by the City of Ithaca. Nor shall they engage in the award, selection and/or administration of a contract if there is financial or other interest in the vendor selected for the contract.
- C. Acceptance or solicitation of gratuities, favors, or anything of monetary value at any time, other than advertising novelties, is prohibited.
- D. The City Manager, Department Head, or any staff shall not issue a commitment to purchase when there is evidence of a conflict of interest. In instances when a conflict may exist, but its existence is not clearly established, the city representative(s) shall refer the matter to the City Attorney whose opinion shall be final in the absence of any specific action by the City Council.
- E. Any officer or employee of the city who intends or does have business dealings with the city directly or indirectly must comply with Act 317 of the Public Acts of 1968.

City of Ithaca, Michigan Purchasing Policy

- F. Vendor Selection: The focus of a proper vendor selection process is not only to maximize city funds, but to ensure the quality of merchandise/service as well as the reliability of the goods and services. The city seeks long-term relationships with several vendors for each product and service. The vendor must be able to provide qualifications that meet the minimum specifications established by the City.
- G. Suppliers shall have adequate financial strength, high ethical standards, and a record of adhering to specifications, maintaining shipping promises and giving a full measure of service. New sources of supply will be given due consideration as multiple sources of supply are necessary to ensure availability of materials.
- H. Payment Procedures: All requests for payment must be accompanied by a written invoice. The invoice will be processed through the normal payment process which dictates that the City Council approve the payments. Therefore, the city will pay its accounts payables the day following each regular City Council meeting. Special requests for payment which do not follow this process may be made to the City Treasurer office and will be considered on a case-by-case basis.
- I. Tax Exempt Status: Section 4 of the General Sales Tax Act, MCL 205.54(5); MSA 7.524(5) and Michigan Sales and Use Tax Rule, 1979 AC, R205.79, provide that sales to the United States Government, the State of Michigan and their political subdivisions, departments and institutions are not taxable when ordered and paid for by warrant on government funds. In the alternative, the government may claim exemption at the time of purchase by providing the seller with a signed statement to the effect that the purchaser is a governmental entity. Statement is available upon request.

XIII. Local Vendor Purchasing Preference

Local vendors who can meet the minimum specifications detailed in any purchasing request for proposal (RFP) will be given consideration if they fall within the following cost range:

<u>Item/Service Cost Estimate</u>	<u>Local Vendor Preference Percentage</u>
\$0.00 - \$7,500.00.....	10%
\$7,501.00 - \$12,000.00.....	8%
\$12,001.00 and over.....	Council Discretion/Case

For all purchases over \$12,000.00, the City Council will discuss the local bidder preference on a case-by-case basis. Each situation will be analyzed to determine what is the best course of action for the community. Like this, the larger contracts and purchases will be presented to the City Council for their consideration prior to making a commitment to purchase local or outside the community.

Adopted: _____