

# Memo

**To:** Dave Leathers  
**From:** Kevin Karr  
**Date:** November 21, 2022  
**Re:** 2023 Wastewater Division Budget

Please find attached the Budget Worksheets for the Wastewater Division. Included are the Cash Summary, Pro-Forma Income Statement, Expense Line Detail and the Capital Projects & Transportation Summaries for 2023 through 2027.

We are projecting 2022 net income to be \$183K, \$45K over budget. Customer sales for 2022 are projected to be \$46K (1.1%) under budget. Other revenue is projected to be \$251K (29.9%) over budget.

Operating expenses for 2022 are projected to be \$159K (31.4%) over budget. For 2023, we are budgeting for operating expenses to be \$152K (2.9%) greater than the 2022 projected amount.

The 2023 Capital Budget totals \$1.1M. Extraordinary capital items included are \$250K for a new Sand Filter at the Wastewater Treatment Plant, \$147K for IT Meter Data Management System and \$200K for Water Meter change-outs.

No rate increase is recommended in the 2023 budget. A 3% rate increase was implemented in 2022.



GL Acct No	PA Project Number	PA Project Name	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Projection	2023 Budget
<b>Wastewater Collection System</b>								
03-7210-00	WW721CL	WW Collection Labor	\$ 208,587	\$ 200,589	\$ 200,000	\$ 203,214	\$ 201,762	\$ 208,824
03-7210-00	WW721GIS	Sewer GIS Operating Expense	\$ 402	\$ -	\$ 500	\$ -	\$ -	\$ -
03-7210-00	WW721LSU	WW Lift Stn Op costs/Utilities	\$ 58,972	\$ 71,456	\$ 72,000	\$ 58,938	\$ 72,963	\$ 74,787
03-7210-00	WW721OTN	WW Out of town work	\$ 153	\$ 203	\$ 500	\$ -	\$ -	\$ -
03-7210-00	WW721UFPO	Sewer UFPO Request Expense	\$ 30,287	\$ 26,800	\$ 32,000	\$ 30,343	\$ 19,652	\$ 20,143
03-7210-00	WW721ENG	Professional Services - Eng Consent Order	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-7210-00	WW721C00167	Replacement Covers & Rings	\$ 19,557	\$ 29,555	\$ 22,000	\$ 20,000	\$ 17,015	\$ 22,042
03-7210-00	WW72100322	Repair sewer due to DPW work	\$ 114	\$ 486	\$ 140	\$ 600	\$ 669	\$ 600
03-7230-00	WW723CS	R&M WW Collection System	\$ 14,896	\$ 33,891	\$ 22,000	\$ 37,925	\$ 14,514	\$ 14,877
03-7230-00	WW72300829	Leachate Main Repair	\$ 40,052	\$ -	\$ 4,500	\$ -	\$ 15,591	\$ 15,981
03-7230-00	WW723LS	R&M WW Lift Stations	\$ 55,547	\$ 71,017	\$ 85,000	\$ 85,000	\$ 67,406	\$ 70,776
03-7235-00	WW725VF	Vehicle Fuel Expense	\$ 14,973	\$ 22,924	\$ 24,000	\$ 26,000	\$ 29,577	\$ 26,000
03-7235-00	WW725V	Vehicle Expense All WW vehicles	\$ 1,637	\$ 3,789	\$ 2,000	\$ 2,000	\$ 6,257	\$ 3,894
03-7235-00	WW725V76	Vehicle Expense #76	\$ 2,365	\$ 753	\$ 2,000	\$ 2,000	\$ 10,739	\$ 2,400
03-7235-00	WW725V101	Vehicle Expense #101	\$ 505	\$ 63	\$ 2,000	\$ 2,000	\$ -	\$ 2,400
03-7235-00	WW725V102	Vehicle Expense #102	\$ 20	\$ 2,635	\$ 2,000	\$ 2,000	\$ 731	\$ 2,400
03-7235-00	WW725V108	Vehicle Expense #108	\$ 1,987	\$ 2,912	\$ 2,000	\$ 2,000	\$ -	\$ 2,400
03-7235-00	WW725V109	Vehicle Expense #109	\$ -	\$ -	\$ 4,000	\$ 2,000	\$ -	\$ 2,400
03-7235-00	WW725V110	Vehicle Expense #110	\$ 9,485	\$ 8,577	\$ 2,000	\$ 2,000	\$ 13,061	\$ 2,400
03-7235-00	WW725V116	Vehicle Expense #116	\$ 2,063	\$ 1,504	\$ 2,000	\$ 2,000	\$ 2,402	\$ 2,400
03-7235-00	WW725V112	Vehicle Expense #112	\$ 2,224	\$ 3,580	\$ 2,000	\$ 2,000	\$ 1,067	\$ 2,400
03-7235-00	WW725V114	Vehicle Expense #114	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,400
03-7235-00	WW725V115	Vehicle Expense #115	\$ 1,059	\$ 1,233	\$ 2,000	\$ 2,000	\$ 3,468	\$ 2,400
03-7235-00	WW725V117	Vehicle Expense #117	\$ 7,997	\$ 15,309	\$ 2,000	\$ 2,000	\$ 5,600	\$ 2,400
03-7235-00	WW725V120	Vehicle Expense #120	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,400
03-7235-00	WW725V123	Vehicle Expense #123	\$ 13	\$ 205	\$ 2,000	\$ 2,000	\$ 3,720	\$ 2,400
03-7235-00	WW725V118	Vehicle Expense #118	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 1,947	\$ 2,400
03-7235-00	WW725V125	Vehicle Expense #125	\$ -	\$ 435	\$ 2,000	\$ 2,000	\$ -	\$ 2,400
03-7235-00	WW725V126	Vehicle Expense #126	\$ 1,247	\$ 563	\$ 2,000	\$ 2,000	\$ 1,257	\$ 2,400
03-7235-00	WW725V121	Vehicle Expense #121	\$ 105	\$ 55	\$ 2,000	\$ 2,000	\$ -	\$ 2,400
03-7235-00	WW725V127	Vehicle Expense #127	\$ 1,020	\$ 468	\$ 2,000	\$ 2,000	\$ 2,954	\$ 2,400
03-7235-00	WW725V78	Vehicle Expense #78	\$ 887	\$ 59	\$ 2,000	\$ 2,000	\$ 129	\$ 2,400
03-7235-00	WW725V11	Vehicle Expense #11	\$ 454	\$ 125	\$ 2,000	\$ 2,000	\$ 113	\$ 2,400
03-7235-00	WW725V57	Vehicle Expense #57	\$ 1,366	\$ 1,311	\$ 2,000	\$ 2,000	\$ 972	\$ 2,400
03-7235-00	WW725V76	Vehicle Expense #76	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,400
03-7235-00	WW725V84	Vehicle Expense #84	\$ 813	\$ -	\$ 2,000	\$ 2,000	\$ 7,323	\$ 2,400
03-7235-00	WW725V19	Vehicle Expense #19	\$ 387	\$ 614	\$ 2,000	\$ 2,000	\$ 44	\$ 2,400
03-7235-00	WW725V20	Vehicle Expense #20	\$ 1,976	\$ 318	\$ 2,000	\$ 2,000	\$ 204	\$ 2,400
03-7235-00	WW725V63	Vehicle Expense #63	\$ 25	\$ 767	\$ -	\$ 2,000	\$ 2,384	\$ 2,400
03-7235-00	WW725V64	Vehicle Expense #64	\$ 14,765	\$ 12,522	\$ 10,000	\$ 12,500	\$ 2,289	\$ 2,400
03-7235-00	WW725V70	Vehicle Expense #70	\$ 1,483	\$ 5,024	\$ 2,000	\$ 2,000	\$ 567	\$ 2,400
03-7235-00	WW725V84	Vehicle Expense #82	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,400
03-7240-00	WW725CC	WW Collection Prof/Contr Serv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Wastewater Collection System</b>	<b>Total Wastewater Collection System</b>		<b>\$ 497,423</b>	<b>\$ 519,742</b>	<b>\$ 528,640</b>	<b>\$ 532,520</b>	<b>\$ 506,370</b>	<b>\$ 527,523</b>
<b>Wastewater Treatment Plant</b>								
03-7010-00	WW701TPL	WWTP Sludge removal-Landfill	\$ 90,764	\$ 86,240	\$ 89,000	\$ 90,000	\$ 160,668	\$ 160,000
03-7010-00	WW701TPO	WWTP Operations Labor	\$ 627,794	\$ 620,958	\$ 646,483	\$ 613,295	\$ 665,595	\$ 688,891
03-7010-00	WW701TPS	WWTP MiscSm tools/lab/supplies	\$ 105,197	\$ 112,952	\$ 100,000	\$ 105,000	\$ 98,205	\$ 100,000
03-7010-00	WW701TPU	WWTP Operating costs/Utilities	\$ 207,565	\$ 248,105	\$ 221,866	\$ 242,246	\$ 276,948	\$ 283,872
03-7010-00	WW701TRN	WWTP Vocational Training Exp.	\$ 1,974	\$ 3,068	\$ 2,000	\$ 3,000	\$ 5,648	\$ 3,000
03-7010-00		WWTP- Operations	\$ (12,341)	\$ -	\$ -	\$ -	\$ -	\$ -
03-7030-00	WW703TPB	R&M WWTP Structure/Grounds	\$ 32,355	\$ 42,554	\$ 32,000	\$ 45,100	\$ 46,508	\$ 47,670
03-7030-00	WW703TPE	R&M WWTP Equipment	\$ 70,662	\$ 110,381	\$ 60,000	\$ 107,625	\$ 96,914	\$ 99,336
03-7030-00	WW703MS	Mowing/Snow removal expense	\$ 8,282	\$ 8,300	\$ 8,300	\$ 8,400	\$ -	\$ 8,400
03-7050-00	WW705TPC	WWTP Professional/Contractual	\$ 74,356	\$ 85,214	\$ 70,000	\$ 76,875	\$ 71,942	\$ 73,740
03-7050-00	WW705TPP	WWTP Permit Fees	\$ 18,280	\$ 18,140	\$ 18,000	\$ 18,963	\$ 4,545	\$ 4,659
<b>Total Wastewater Treatment Plant</b>	<b>Total Wastewater Treatment Plant</b>		<b>\$ 1,224,888</b>	<b>\$ 1,335,912</b>	<b>\$ 1,247,649</b>	<b>\$ 1,310,504</b>	<b>\$ 1,426,971</b>	<b>\$ 1,469,568</b>
<b>Administration and General</b>								
03-7610-00	WW761CS	WW Cust Service General Exp	\$ 47,206	\$ 40,218	\$ 35,000	\$ 36,200	\$ 39,054	\$ 40,030
03-7610-00	WW761CSB	WW Customer Service Billing	\$ 36,577	\$ 38,160	\$ 38,383	\$ 37,925	\$ 37,661	\$ 38,602
03-7610-00	WW761CSC	WW Cust Service Collecting	\$ 3,429	\$ 10,741	\$ 15,000	\$ 9,000	\$ 17,799	\$ 18,244
03-7610-00	WW761CSM	WW Cust Serv Meter Reading	\$ 7,695	\$ 7,401	\$ 10,000	\$ 7,582	\$ 6,171	\$ 6,325
03-7610-00	WW761CSO	WW Customer Service Orders	\$ 70,408	\$ 78,925	\$ 71,000	\$ 81,378	\$ 80,267	\$ 82,273
03-7610-00	WW761CSS	WW Cust Service Supervisor	\$ 19,507	\$ 20,025	\$ 19,657	\$ 20,374	\$ 19,872	\$ 20,369
03-7610-00		Customer Service - Operations	\$ 1,380	\$ 694	\$ 600	\$ 1,500	\$ 528	\$ 541
03-7810-00			\$ 2,113	\$ 12,184	\$ -	\$ -	\$ -	\$ -
03-7810-00	WW781ACT	WW Accounting Dept	\$ 19,640	\$ 19,427	\$ 21,002	\$ 20,459	\$ 23,856	\$ 24,452
03-7810-00	WW781MKT	WW Marketing Expense	\$ 12,855	\$ 3,790	\$ 5,424	\$ 24,000	\$ 1,514	\$ 5,500
03-7810-00	WW781ADM	WW Administrative General Exp	\$ 365,827	\$ 367,447	\$ 387,423	\$ 394,567	\$ 412,766	\$ 462,865
03-7810-00	WW781HR	WW Human Resources Dept	\$ 26,195	\$ 27,282	\$ 29,500	\$ 27,000	\$ 39,704	\$ 40,696

03-7810-00	WW781IS	WW Information Serv Dept	\$ 178,608	\$ 153,429	\$ 206,245	\$ 147,500	\$ 200,567	\$ 205,581
03-7810-00	WW781L	WW Legal Expense	\$ 14,761	\$ 13,197	\$ 25,000	\$ 14,355	\$ 9,258	\$ 9,489
03-7810-00	WW781PR	WW Purchasing/Stores Dept	\$ 18,874	\$ 19,549	\$ 18,800	\$ 19,500	\$ 19,521	\$ 20,009
03-7810-00	WW78100790	Legal Costs McCallum Claim	\$ 12,238	\$ 32,716		\$ -	\$ -	
03-7810-00	WW781PMB	WW Plumbing Admin	\$ 6,593	\$ 31,789	\$ 30,000	\$ -	\$ 6,482	\$ 7,600
03-7810-00	WW78100395	Wellness Expenses	\$ 21,395		\$ -	\$ -	\$ -	\$ -
03-7850-00	WW783C	Claims Expense	\$ 8,000	\$ 5,374	\$ 8,000	\$ 9,000	\$ -	\$ 10,000
03-7850-00		Insurance	\$ 52,433	\$ 64,694	\$ 40,000	\$ 63,000	\$ 44,859	\$ 45,980
03-7851-00		Worker's Compensation	\$ 63,954	\$ 65,193	\$ 65,193	\$ 95,279	\$ 94,034	\$ 50,393
03-7852-00		Social Security	\$ 102,933	\$ 108,197	\$ 99,000	\$ 105,000	\$ 104,736	\$ 109,354
03-7853-00		Health Insurance	\$ (228,659)	\$ 239,095	\$ 245,000	\$ 261,387	\$ 237,941	\$ 249,838
03-7854-00		Employee Retirement System	\$ 401,239	\$ 243,646	\$ 227,806	\$ 181,456	\$ 251,798	\$ 258,092
03-7856-00	WW783S	Safety Expense	\$ 29,459	\$ 33,595	\$ 29,970	\$ 30,000	\$ 30,606	\$ 31,371
03-7950-00		Uncollectible Expense	\$ 649	\$ -	\$ 700	\$ 1,000	\$ -	\$ 1,000
0-7951-00		Bad Debt		\$ 1,154		\$ -	\$ 2,379	
<b>Total Administration and General</b>			<b>\$ 1,295,308</b>	<b>\$ 1,637,922</b>	<b>\$ 1,628,704</b>	<b>\$ 1,587,462</b>	<b>\$ 1,678,989</b>	<b>\$ 1,738,607</b>
<b>SUBTOTAL</b>			<b>\$ 3,017,619</b>	<b>\$ 3,493,576</b>	<b>\$ 3,404,993</b>	<b>\$ 3,430,486</b>	<b>\$ 3,612,330</b>	<b>\$ 3,735,697</b>
03-7099-00		Depreciation of WWTP	\$ 871,183	\$ 900,129	\$ 886,270	\$ 892,378	\$ 878,946	\$ 883,341
03-7900-00		Property Taxes	\$ 387,887	\$ 277,402	\$ 350,000	\$ 280,000	\$ 270,704	\$ 280,000
03-7911-00		Tax Equivalent Payment	\$ 456,291	\$ 446,141	\$ 468,526	\$ 460,734	\$ 468,371	\$ 483,227
			<b>\$ 4,732,980</b>	<b>\$ 5,117,248</b>	<b>\$ 5,109,789</b>	<b>\$ 5,063,597</b>	<b>\$ 5,230,350</b>	<b>\$ 5,382,264</b>

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
<b>WWTP</b>									
New Barscreens			\$ 200,000		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
Sandfilter Rehab						\$ 300,000			
Digester Clean out									
New Grit System	\$ 350,000	\$ 113,201	\$ 100,000	\$ 226,883					
Replace Boiler #2 at WWTP						\$ 50,000			
Purchase New Hypo Cells			\$ 100,000	\$ 96,795					
Digest Recirc Pump Rebuild-WWTP				\$ 13,820					
MCC Breaker Replacement-Chlorine Building							\$ 250,000		
Door Replacement @ WWTP	\$ 20,000		\$ 20,000						
Sludge Grinders				\$ 80,222					
Eval for Emergency Generator	\$ 30,000								
Replacement - Grit Building								\$ 150,000	
Building & Grounds					\$ 10,000				\$ 20,000
Digester Heat Exchangers								\$ 200,000	
Sludge Grinders Primary Drive			\$ 25,000		\$ 60,000				
Replacement Lab Supplies			\$ 10,000	\$ 4,505					
Replace Hypochlorite & Sodium Bisulfite Storage Tanks					\$ 30,000				
SCADA upgrades	\$ 50,000	\$ 74,607	\$ 50,000	\$ 30,602	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Structure Improvements to WWTP	\$ 15,000	\$ 8,529	\$ 10,000	\$ 7,014	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Seal Coating at WWTP	\$ 20,000								
Micro Tubing				\$ 13,303					
Misc Tools/Safety equipment	\$ 10,000	\$ 2,585	\$ 10,000	\$ 2,633	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
WWTP Access Control					\$ 4,800				
Camera Conversion & Upgrades			\$ 52,000	\$ 51,444					
<b>Total WWTP</b>	<b>\$ 495,000</b>	<b>\$ 198,922</b>	<b>\$ 577,000</b>	<b>\$ 475,779</b>	<b>\$ 464,800</b>	<b>\$ 650,000</b>	<b>\$ 550,000</b>	<b>\$ 650,000</b>	<b>\$ 70,000</b>
<b>Collection system</b>									
Sewer Replacement	\$ 100,000	\$ 372,891	\$ 100,000	\$ 55,003	\$ 100,000	\$ 110,000	\$ 120,000	\$ 130,000	\$ 150,000
Slip Line Sewer Replacements	\$ 50,000	\$ 47,456	\$ 50,000	\$ 10,267	\$ 100,000	\$ 110,000	\$ 150,000	\$ 150,000	\$ 150,000
WWMH Rings & Covers		\$ 58,441		\$ (21,680)					
Pump Rebuild		\$ 19,493		\$ -					
Sewer Replacement Stillers Alley									
Valve Replacements at Pump Stations	\$ 10,000			\$ 53,821					
Emergency Generator @ Boatlanding									
Replace Pumps Sprague Street		\$ 6,370							
New Pumps and controls Gustavus PS					\$ 10,000				
New Level Sensors @ Pump stations			\$ 10,000		\$ 25,000				
Control Upgrade - Foote Ave					\$ 146,776				
Smartworks IT									
Replace pumps - Boatlanding									
Operations - Sewer Garage Access Control					\$ 4,000				
Meter Replacements	\$ 150,000		\$ 200,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>Total Collection system</b>	<b>\$ 310,000</b>	<b>\$ 504,651</b>	<b>\$ 360,000</b>	<b>\$ 247,411</b>	<b>\$ 585,776</b>	<b>\$ 420,000</b>	<b>\$ 470,000</b>	<b>\$ 480,000</b>	<b>\$ 500,000</b>
<b>Vehicles/Equipment</b>	<b>\$ 100,000</b>	<b>\$ 60,943</b>	<b>\$ 510,000</b>	<b>\$ 30,000</b>	<b>\$ 20,000</b>	<b>\$ 60,000</b>	<b>\$ 40,000</b>	<b>\$ 55,000</b>	<b>\$ 225,000</b>
<b>Safety Related Capital:</b>									
New Concrete Mixer			\$ 5,500						
Misc Tools/Safety equipment	\$ 15,000		\$ 10,000	\$ 5,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total</b>	<b>\$ 920,000</b>	<b>\$ 764,516</b>	<b>\$ 1,462,500</b>	<b>\$ 758,190</b>	<b>\$ 1,070,576</b>	<b>\$ 1,140,000</b>	<b>\$ 1,070,000</b>	<b>\$ 1,195,000</b>	<b>\$ 805,000</b>

			2020	2021	2022	2023	2024	2025	2026	2027
Vehicle #	Year	Type								
11	2019	FORD F150 4x4								
20	2020	CHEVY 1500 4x4	\$ 30,000							
123	2016	FORD F150 4x4						\$ 40,000		
78	2019	CHEVY UTILITY TRUCK 4x4								\$ 75,000
61	2015	CHEVY HYPO TANKER								
84	2014	BOBCAT/SKID STEER LOADER								
112	2011	INTERNATIONAL SLUDGE								
115	2015	CHEVY SILVERADO 350 UTILITY			\$ 60,000	\$ 20,000				
126	2020	WESTERNSTAR SLUDGE DUMP								
127	2015	FORD F350 STAKE					\$ 60,000			
114	1990	TRAILER								
57	2016	JD FRONT END MOWER								
63	2018	JD FRONT END MOWER 4X4								
68	2016	TRAILER								
70	2004	WORLD 50 FORKLIFT							\$ 55,000	
19	2019	FORD F150 4x4	\$ 30,000							
76	2022	FORD F550 4X4 W/ DUMP BODY		\$ 60,943						
101	2019	CHEVY UTILITY TRUCK 4x4								
110	2012	FREIGHTLINER SEWER UNIT		\$ -						\$ 150,000
111	2008	FORD RODDER	\$ -							
117	2014	FREIGHTLINER VACTOR			\$ 420,000					
118	2000	TRAILER CONCRETE SAW								
120	2018	TRAILER DITCH WITCH (HYDRO)								
64	2013	FORD VAN CAMERA TRUCK	\$ 40,000		\$ 30,000					
108	2005	BOBCAT								
125	2006	BOBCAT TRAILER								
41	1986	FREIGHTLINER								
106	1984	BOBCAT								
86	2006	FRONT END MOWER								
			\$100,000	\$60,943	\$510,000	\$20,000	\$60,000	\$40,000	\$55,000	\$225,000



**BOARD OF PUBLIC UTILITIES  
CITY OF JAMESTOWN, NEW YORK**

**#221104 By Ms. Brackman:**

Resolved, That the Wastewater Division Budget for 2023, anticipating cash and investments on hand of \$2,474,804, cash receipts of \$5,426,240, and cash disbursements of \$5,569,500, leaving a cash balance of \$2,331,544, be and hereby is adopted; and be it further.

Resolved, That the disbursements shall be divided \$1,070,576 for Capital Projects, and \$3,735,697, for Operation and Maintenance, and \$763,227 for Fixed Tax payments, all as set forth in said budget for 2023; and be it further

Resolved, That the amounts set forth in the budget schedules for the benefit of each account against which charges may properly be made, on file in the office of the Board, are hereby appropriated for the purposes therein stated, and the officers and employees of the Board are hereby authorized and directed to contract for necessary expenditures in accordance therewith.

Discussion: There is no rate increase for 2023. This final budget has been reviewed by and is recommended by the BPU Board Finance & Capital Projects Committee.

**ADOPTED.** Ayes: 7 Nays: 0  
November 21, 2022

***I HEREBY CERTIFY** that the above resolution is a true and correct copy of the original resolution adopted by the Board of Public Utilities, City of Jamestown, New York, at a regular session held November 21, 2022, a legal quorum being present and voting.*

*Board of Public Utilities  
City of Jamestown, New York  
December 27, 2022*

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CERTIFIED RESOLUTION

Jamestown Board of Public Utilities