

BUDGET SUMMARY

TOWN OF ITHACA, NEW YORK

SUMMARY OF FISCAL YEAR 2018 BUDGET BY FUND

TOWN FUNDS:	APPROPRIATIONS	ESTIMATED REVENUE	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAX
A GENERAL TOWNWIDE FUND	\$ 4,978,222	\$ 1,810,778	\$ 417,444	\$ 2,750,000
B GENERAL PART-TOWN FUND	1,894,070	1,543,150	350,920	-
DA HIGHWAY TOWNWIDE FUND	773,185	10,750	(37,565)	800,000
DB HIGHWAY PART-TOWN FUND	3,490,313	1,771,750	318,563	1,400,000
F WATER FUND	7,040,519	6,089,000	(40,688)	992,208
G SEWER FUND	3,302,208	2,465,500	638,624	198,084
R RISK RETENTION FUND	15,000	15,000	-	-
V DEBT SERVICE FUND	1,341,144	1,208,144	133,000	-
TOTAL - TOWN FUNDS	\$ 22,834,661	\$ 14,914,072	\$ 1,780,297	\$ 6,140,292
SPECIAL DISTRICT FUNDS:				
SF FIRE PROTECTION FUND	\$ 3,382,500	\$ 24,000	\$ 108,500	\$ 3,250,000
SL1 FOREST HOME LIGHT DISTRICT	5,000	-	(1,300)	6,300
SL2 GLENSIDE LIGHT DISTRICT	1,150	-	150	1,000
SL3 RENWICK HEIGHTS LIGHT DISTRICT	1,300	-	100	1,200
SL4 EASTWOOD COMMONS LIGHT DISTRICT	2,500	-	(100)	2,600
SL5 CLOVER LANE LIGHT DISTRICT	300	-	-	300
SL6 WINNER'S CIRCLE LIGHT DISTRICT	850	-	(50)	900
SL7 BURLEIGH DRIVE LIGHT DISTRICT	1,150	-	50	1,100
SL8 WESTHAVEN ROAD LIGHT DISTRICT	3,400	-	(100)	3,500
SL9 CODDINGTON ROAD LIGHT DISTRICT	2,200	-	100	2,100
TOTAL - SPECIAL DISTRICT FUNDS:	\$ 3,400,350	\$ 24,000	\$ 107,350	\$ 3,269,000
GRAND TOTAL - ALL FUNDS:	\$ 26,235,011	\$ 14,938,072	\$ 1,887,647	\$ 9,409,292

TOWN OF ITHACA

FISCAL YEAR 2018 BUDGET HIGHLIGHTS

- The Ithaca Town Budget will increase from \$25,334,402 in 2017 to \$26,185,011 in 2018, an increase \$900,609 or 3.55%.
- The budgeted total for Personnel Costs increases from \$5,833,245 in 2017 to \$6,367,515 in 2018, an increase of \$534,270 or 9.16%. Personnel costs represent 24.27% of the Town's total 2018 budget.
- Total for Personal Services increases to \$4,099,945 in 2018 from \$3,751,120 in 2017, an increase of \$348,825 or 9.30%.

The 2018 Ithaca Town Budget incorporates the following personnel additions/changes:

- One (1) part-time Administrative Assistant I position will be added to the Zoning & Code Enforcement Department at a cost of \$19,958, charged to the General Part-Town Fund.
 - One (1) full-time Working Supervisor position will be added to the Public Works Department at a cost of \$60,819, charged mainly to the Highway Part-Town Fund.
 - One (1) full-time Laborer position will be added to the Public Works Department at a cost of \$40,102, charged mainly to the Highway Part-Town Fund.
 - One (1) full-time Civil Engineer position will be added to Public Works/Engineering at a cost of \$62,213, charged to the General Townwide Fund.
 - Two (2) full-time Engineering Technician positions, previously charged to the General Townwide Fund, will now be charged to the Water and Sewer Funds.
- The budgeted total for Employee Benefits increases to \$2,267,570 in 2018 from \$2,082,125 in 2017, an increase of \$185,445 or 8.91%. Total employee benefits are 55.31% of the total for employee salaries and wages.
 - Payments for employee retirement are budgeted for \$637,000 in 2018, an increase of \$36,700 or 6.11% from the \$600,300 total budgeted in 2017.
 - Payments for employee health insurance are budgeted for \$1,128,400 in 2018, an increase of \$125,900 or 12.56% from the \$1,002,500 total budgeted in 2017.
 - Capital Projects budgeted in 2018 will total \$4,500,000; an increase of \$15,000 or 0.31% over the \$4,485,000 total budgeted in 2017. Capital projects represent 17.15% of the Town's total budget.
 - Contractual Services increase to \$11,277,008 in 2018; an increase of \$289,525 or 2.64% over the \$10,987,483 budgeted in 2017. Contractual services represent 42.98% of the total budget for 2018.
 - Equipment/Capital Outlay increases from \$825,500 in 2017 to \$839,000 in 2018; an increase of \$13,500 or 1.64%. Equipment/capital outlay represents 3.20% of the Town's total budget.
 - Contributions to community organizations / programs will total \$382,772 in 2018, an increase of \$10,068 from the prior year. Of this total, \$362,072 is budgeted in the General Townwide Fund, with the remaining \$20,700 budgeted in the Water Fund.
 - The contribution to City of Ithaca parks will increase from \$50,000 in 2017 to \$55,000 in 2018.
 - The Town's contribution to the Recreation Partnership will increase from \$69,122 in 2017 to an estimated \$70,505 in 2018.
 - Total funding for Joint Youth Commission programs will increase from \$189,282 in 2017 to an estimated \$193,068 in 2018.
 - The Town will transfer (re-designate) \$100,000 from the unreserved fund balance in the General Townwide Fund to the Parks, Recreation and Open Space Plan Account.

- The 2018 Property Tax Levy will total \$8,238,200, an increase of \$398,800 or 5.09% over the prior year. This increase does not comply with the property tax cap for 2018. Property taxes are the Town's largest revenue source, representing 33.84% of total budgeted revenues.
- The property tax bill for a typical property in the Town of Ithaca will increase to \$1,403.08 in 2018 from \$1,400.20 in 2017, an increase of \$2.88 or 0.21%. The typical property in the Town of Ithaca is a single family residence with an assessed value of \$190,000. The property tax bill total shown below includes water and sewer benefit assessment fees.

PROPERTY TAX BILL FOR A TYPICAL PROPERTY IN THE TOWN OF ITHACA						
Major Components to Property Tax Bill	2013	2014	2015	2016	2017	2018
GENERAL TOWNWIDE PROPERTY TAX RATE	\$ 1.778	\$ 1.946	\$ 1.964	\$ 1.903	\$ 2.165	\$ 1.870
HIGHWAY TOWNWIDE PROPERTY TAX RATE	-	-	-	-	-	0.544
HIGHWAY PART-TOWN PROPERTY TAX RATE	1.110	1.094	1.065	1.539	1.245	1.319
FIRE PROTECTION DIST. PROPERTY TAX RATE	3.607	3.536	3.525	3.397	3.249	2.862
WATER BENEFIT ASSESSMENT CHARGE / UNIT	95.00	95.00	95.00	100.00	110.00	125.00
SEWER BENEFIT ASSESSMENT CHARGE / UNIT	25.00	25.00	25.00	25.00	25.00	25.00
TOTAL TOWN TAX ON TYPICAL PROPERTY *	\$1,354.05	\$1,369.44	\$1,365.24	\$1,424.48	\$1,400.20	\$1,403.08
TOWN TAX INCREASE FROM PRIOR YEAR	\$ 26.47	\$ 15.39	\$ (4.20)	\$ 59.24	\$ (24.28)	\$ 2.88
PERCENTAGE INCREASE FROM PRIOR YEAR	1.89%	1.14%	-0.31%	4.34%	-1.70%	0.21%

* A Typical Property in the Town of Ithaca is a Single-Family Residence with an Assessed Value of \$190,000.

- Sales Tax collections for 2017 are budgeted at \$3,050,000. Sales tax collections for the Town were weak in 2015 and 2016, with collections falling short of both prior years. Sales tax collections for 2017 have improved, with 2017 collections estimated at 5% over the 2016 total. Sales tax collections represent 12.37% of the Town's total budgeted revenues.
- Effective January 1, 2018, the Southern Cayuga Lake Intermunicipal Water Commission (SCLIWC or Bolton Point) has adopted a new water rate structure reducing the minimum usage billed from 10,000 gallons to 5,000 gallons of consumption. The adoption of this new structure results in the loss of 9.4% of billable consumption from the previous rate structure. 2018 water rate and sewer rents are based on a 2% increase from the prior year, which is then increased by 9.4% to account for the billable usage lost in moving to the new rate structure.

WATER RATES AND SEWER RENTS PER 1,000 GALLONS OF WATER CONSUMPTION					
YEAR	BOLTON POINT	TOWN OPERATING	TOWN OF ITHACA		MINIMUM CHARGE
			WATER	SEWER	
<u>New Rate Structure:</u>					
2018	\$ 4.96	\$ 2.35	\$ 7.31	\$ 4.81	\$ 60.60
<u>Old Rate Structure:</u>					
2018	\$ 4.53	\$ 2.15	\$ 6.68	\$ 4.40	\$ 102.00
2017	4.44	2.11	6.55	4.31	99.98
2016	4.44	2.11	6.55	4.31	99.98
2015	4.35	2.03	6.38	4.27	97.96

Water rates will increase to \$7.31/1000 gallons of consumption in 2018. Sewer rents, billed on water consumption, will increase to \$4.81/1000 gallons.

- Water Benefit Assessment Fee will increase to \$125.00/unit in 2018 from \$110.00/unit in 2017, an increase of \$15.00/unit or 13.64%. Sewer Benefit Assessment Fee will remain at \$25.00/unit.

TOWN OF ITHACA

SUMMARY OF 2018 REVENUES AND EXPENDITURES

2018 BUDGET

DESCRIPTION	2018 TOTAL	GENERAL TOWNWIDE	GENERAL PART-TOWN	HIGHWAY TOWNWIDE	HIGHWAY PART-TOWN	WATER FUND	SEWER FUND	RISK RETENTION	FIRE PROTECTION	LIGHT DISTRICTS	DEBT SERVICE
EXPENDITURES:											
GENERAL GOVERNMENT	\$ 2,120,566	\$ 1,714,600	\$ 175,145	\$ 5,500	\$ 73,045	\$ 80,888	\$ 60,888	\$ -	\$ 5,000	\$ -	\$ 5,500
PUBLIC SAFETY	3,470,384	92,884	-	-	-	-	-	-	3,377,500	-	-
HEALTH & WELLNESS	15,000	-	-	-	-	-	-	15,000	-	-	-
TRANSPORTATION	3,747,380	512,360	-	648,040	2,569,130	-	-	-	-	17,850	-
CULTURE & RECREATION	1,138,673	1,138,673	-	-	-	-	-	-	-	-	-
HOME & COMMUNITY SVC	10,223,950	269,250	1,185,300	-	-	5,787,400	2,982,000	-	-	-	-
EMPLOYEE BENEFITS	2,267,570	1,026,800	447,325	119,645	443,980	152,300	77,520	-	-	-	-
DEBT SERVICE	1,335,644	-	-	-	-	-	-	-	-	-	1,335,644
INTERFUND TRANSFERS	1,915,844	223,655	86,300	-	404,158	1,019,931	181,800	-	-	-	-
TOTAL EXPENDITURES:	\$ 26,235,011	\$ 4,978,222	\$ 1,894,070	\$ 773,185	\$ 3,490,313	\$ 7,040,519	\$ 3,302,208	\$ 15,000	\$ 3,382,500	\$ 17,850	\$ 1,341,144
REVENUES:											
REAL PROPERTY TAXES	\$ 8,238,000	\$ 2,750,000	\$ -	\$ 800,000	\$ 1,400,000	\$ 9,000	\$ 10,000	\$ -	\$ 3,250,000	\$ 19,000	\$ -
WATER/SEWER BENEFIT UNITS	1,171,292	-	-	-	-	983,208	188,084	-	-	-	-
REAL PROPERTY TAX ITEMS	58,000	58,000	-	-	-	-	-	-	-	-	-
SALES TAX	3,050,000	400,000	1,000,000	-	1,650,000	-	-	-	-	-	-
FRANCHISE TAX	68,000	-	68,000	-	-	-	-	-	-	-	-
DEPARTMENTAL INCOME	6,023,600	20,100	203,000	-	-	3,337,000	2,463,500	-	-	-	-
INTERGOVERNMENTAL CHRGS	109,628	99,628	-	10,000	-	-	-	-	-	-	-
USE OF MONEY & PROPERTY	47,850	36,350	500	750	1,750	2,000	2,000	-	4,000	-	500
LICENSES AND PERMITS	12,500	12,500	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	280,000	280,000	-	-	-	-	-	-	-	-	-
SALE OF PROPERTY	25,000	-	-	-	25,000	-	-	-	-	-	-
MISC. LOCAL SOURCES	111,000	11,000	100,000	-	-	-	-	-	-	-	-
STATE & FEDERAL AID	586,650	300,000	171,650	-	95,000	-	-	-	20,000	-	-
INTERFUND TRANSFERS	1,815,844	593,200	-	-	-	-	-	15,000	-	-	1,207,644
PROCEEDS OF OBLIGATIONS	2,750,000	-	-	-	-	2,750,000	-	-	-	-	-
TOTAL REVENUES:	\$ 24,347,363	\$ 4,560,778	\$ 1,543,150	\$ 810,750	\$ 3,171,750	\$ 7,081,208	\$ 2,663,584	\$ 15,000	\$ 3,274,000	\$ 19,000	\$ 1,208,144
USE OF FUND BALANCE	1,887,647	417,444	350,920	(37,565)	318,563	(40,688)	638,624	-	108,500	(1,150)	133,000
REVENUE & OTHER SOURCES:	\$ 26,235,011	\$ 4,978,222	\$ 1,894,070	\$ 773,185	\$ 3,490,313	\$ 7,040,519	\$ 3,302,208	\$ 15,000	\$ 3,382,500	\$ 17,850	\$ 1,341,144
COMPARISON TO PRIOR YEAR:											
2017 TOTAL BUDGET:	\$ 25,334,402	\$ 4,896,647	\$ 1,726,150	\$ -	\$ 3,841,305	\$ 7,021,588	\$ 2,874,850	\$ 16,000	\$ 3,530,000	\$ 17,850	\$ 1,408,512
% CHANGE FROM 2017:	3.55%	1.67%	9.73%	N/A	10.99%	0.27%	14.87%	-6.25%	-4.18%	0.00%	-4.78%

TOWN OF ITHACA

SUMMARY OF 2018 EXPENDITURES

2018 BUDGET

DESCRIPTION	2018 TOTAL	GENERAL TOWNWIDE	GENERAL PART-TOWN	HIGHWAY TOWNWIDE	HIGHWAY PART-TOWN	WATER FUND	SEWER FUND	RISK RETENTION	FIRE PROTECTION	LIGHT DISTRICTS	DEBT SERVICE
EXPENDITURES BY FUNCTION:											
GENERAL GOVERNMENT	\$ 2,120,566	\$ 1,714,600	\$ 175,145	\$ 5,500	\$ 73,045	\$ 80,888	\$ 60,888	\$ -	\$ 5,000	\$ -	\$ 5,500
PUBLIC SAFETY	3,470,384	92,884	-	-	-	-	-	-	3,377,500	-	-
HEALTH & WELLNESS	15,000	-	-	-	-	-	-	15,000	-	-	-
TRANSPORTATION	3,747,380	512,360	-	648,040	2,569,130	-	-	-	-	17,850	-
CULTURE & RECREATION	1,138,673	1,138,673	-	-	-	-	-	-	-	-	-
HOME & COMMUNITY SVC	10,223,950	269,250	1,185,300	-	-	5,787,400	2,982,000	-	-	-	-
EMPLOYEE BENEFITS	2,267,570	1,026,800	447,325	119,645	443,980	152,300	77,520	-	-	-	-
DEBT SERVICE	1,335,644	-	-	-	-	-	-	-	-	-	1,335,644
INTERFUND TRANSFERS	1,915,844	223,655	86,300	-	404,158	1,019,931	181,800	-	-	-	-
TOTAL EXPENDITURES:	\$ 26,235,011	\$ 4,978,222	\$ 1,894,070	\$ 773,185	\$ 3,490,313	\$ 7,040,519	\$ 3,302,208	\$ 15,000	\$ 3,382,500	\$ 17,850	\$ 1,341,144
EXPENDITURES BY CLASS:											
PERSONAL SERVICES	\$ 4,099,945	\$ 1,864,625	\$ 880,950	\$ 255,640	\$ 712,230	\$ 237,300	\$ 149,200	\$ -	\$ -	\$ -	\$ -
EQUIPMENT/CAPITAL OUTLAY	839,000	240,500	32,000	125,000	236,000	118,300	87,200	-	-	-	-
CONTRACTUAL SERVICES	11,277,008	1,522,642	447,495	272,900	643,945	2,762,688	2,206,488	15,000	3,382,500	17,850	5,500
CAPITAL PROJECTS	4,500,000	100,000	-	-	1,050,000	2,750,000	600,000	-	-	-	-
EMPLOYEE BENEFITS	2,267,570	1,026,800	447,325	119,645	443,980	152,300	77,520	-	-	-	-
DEBT SERVICE	1,335,644	-	-	-	-	-	-	-	-	-	1,335,644
INTERFUND TRANSFERS	1,915,844	223,655	86,300	-	404,158	1,019,931	181,800	-	-	-	-
TOTAL EXPENDITURES:	\$ 26,235,011	\$ 4,978,222	\$ 1,894,070	\$ 773,185	\$ 3,490,313	\$ 7,040,519	\$ 3,302,208	\$ 15,000	\$ 3,382,500	\$ 17,850	\$ 1,341,144
2017 EXPENDITURES:	\$ 25,334,402	\$ 4,896,647	\$ 1,726,150	\$ -	\$ 3,841,305	\$ 7,021,588	\$ 2,874,850	\$ 16,000	\$ 3,530,000	\$ 17,850	\$ 1,408,512
% CHANGE FROM 2017:	3.55%	1.67%	9.73%	N/A	10.99%	0.27%	14.87%	-6.25%	-4.18%	0.00%	-4.78%
EMPLOYEE BENEFITS:											
NYS RETIREMENT	\$ 637,000	\$ 300,000	\$ 170,000	\$ 17,000	\$ 95,000	\$ 35,000	\$ 20,000	-	-	-	-
SOCIAL SECURITY	309,700	142,700	67,400	19,600	54,300	18,300	7,400	-	-	-	-
WORKERS COMPENSATION	155,500	37,000	27,000	11,000	62,000	11,000	7,500	-	-	-	-
LIFE INSURANCE	9,100	4,200	1,900	500	1,800	450	250	-	-	-	-
UNEMPLOYMENT INSURANCE	23,000	6,000	-	3,300	10,000	2,200	1,500	-	-	-	-
DISABILITY INSURANCE	3,045	1,300	675	200	550	200	120	-	-	-	-
GROUP HEALTH INSURANCE	1,128,400	534,500	180,000	68,000	220,100	85,100	40,700	-	-	-	-
FLEXIBLE SPENDING PLAN	1,825	1,100	350	45	230	50	50	-	-	-	-
TOTAL EMPLOYEE BENEFITS:	\$ 2,267,570	\$ 1,026,800	\$ 447,325	\$ 119,645	\$ 443,980	\$ 152,300	\$ 77,520	-	-	-	-
2017 EMPLOYEE BENEFITS:	\$ 2,082,125	\$ 999,100	\$ 362,675	\$ -	\$ 550,250	\$ 109,020	\$ 61,080	-	-	-	-
% CHANGE FROM 2017:	8.91%	2.77%	23.34%	N/A	2.43%	39.70%	26.92%	-	-	-	-

TOWN OF ITHACA
SUMMARY OF 2018 REVENUES

2018 BUDGET

DESCRIPTION	2018 TOTAL	GENERAL TOWNWIDE	GENERAL PART-TOWN	HIGHWAY TOWNWIDE	HIGHWAY PART-TOWN	WATER FUND	SEWER FUND	RISK RETENTION	FIRE PROTECTION	LIGHT DISTRICTS	DEBT SERVICE
REVENUES:											
REAL PROPERTY TAXES	\$ 8,238,000	\$ 2,750,000	\$ -	\$ 800,000	\$ 1,400,000	\$ 9,000	\$ 10,000	\$ -	\$ 3,250,000	\$ 19,000	\$ -
WATER/SEWER BENEFIT UNITS	1,171,292	-	-	-	-	983,208	188,084	-	-	-	-
REAL PROPERTY TAX ITEMS	58,000	58,000	-	-	-	-	-	-	-	-	-
SALES TAX	3,050,000	400,000	1,000,000	-	1,650,000	-	-	-	-	-	-
FRANCHISE TAX	68,000	-	68,000	-	-	-	-	-	-	-	-
DEPARTMENTAL INCOME	6,023,600	20,100	203,000	-	-	3,337,000	2,463,500	-	-	-	-
INTERGOVERNMENTAL CHRGS	109,628	99,628	-	10,000	-	-	-	-	-	-	-
USE OF MONEY & PROPERTY	47,850	36,350	500	750	1,750	2,000	2,000	-	4,000	-	500
LICENSES AND PERMITS	12,500	12,500	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	280,000	280,000	-	-	-	-	-	-	-	-	-
SALE OF PROPERTY	25,000	-	-	-	25,000	-	-	-	-	-	-
MISC. LOCAL SOURCES	111,000	11,000	100,000	-	-	-	-	-	-	-	-
STATE AID	586,650	300,000	171,650	-	95,000	-	-	-	20,000	-	-
FEDERAL AID	-	-	-	-	-	-	-	-	-	-	-
INTERFUND TRANSFERS	1,815,844	593,200	-	-	-	-	-	15,000	-	-	1,207,644
PROCEEDS OF OBLIGATIONS	2,750,000	-	-	-	-	2,750,000	-	-	-	-	-
TOTAL REVENUES:	\$ 24,347,363	\$ 4,560,778	\$ 1,543,150	\$ 810,750	\$ 3,171,750	\$ 7,081,208	\$ 2,663,584	\$ 15,000	\$ 3,274,000	\$ 19,000	\$ 1,208,144
USE OF FUND BALANCE	1,887,647	417,444	350,920	(37,565)	318,563	(40,688)	638,624	-	108,500	(1,150)	133,000
REVENUE & OTHER SOURCES:	\$ 26,235,011	\$ 4,978,222	\$ 1,894,070	\$ 773,185	\$ 3,490,313	\$ 7,040,519	\$ 3,302,208	\$ 15,000	\$ 3,382,500	\$ 17,850	\$ 1,341,144
2017 TOTAL REVENUES:	\$ 24,138,629	\$ 4,511,301	\$ 1,649,400	\$ -	\$ 3,516,500	\$ 7,081,336	\$ 2,617,330	\$ 16,000	\$ 3,524,000	\$ 19,000	\$ 1,203,762
% CHANGE FROM 2017:	0.86%	1.10%	-6.44%	N/A	13.25%	0.00%	1.77%	-6.25%	-7.09%	0.00%	0.36%
BUDGET TO ACTUAL TAX RECEIPTS COMPARISON											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
SALES TAX RECEIPTS:											
SALES TAX - BUDGETED	\$ 2,230,822	\$ 2,361,772	\$ 2,361,772	\$ 2,362,426	\$ 2,650,000	\$ 2,750,000	\$ 2,825,000	\$ 2,885,000	\$ 3,000,000	\$ 3,000,000	\$ 3,050,000
SALES TAX - ACTUAL/EST.	2,678,451	2,582,422	2,667,106	2,809,431	2,907,213	2,990,863	3,135,084	3,067,336	3,003,943	3,115,000	3,050,000
ACTUAL OVER (UNDER) BUDGET	\$ 447,629	\$ 220,650	\$ 305,334	\$ 447,005	\$ 257,213	\$ 240,863	\$ 310,084	\$ 182,336	\$ 3,943	\$ 115,000	\$ -
MORTGAGE TAX RECEIPTS:											
MORTGAGE TAX - BUDGETED	\$ 250,000	\$ 185,000	\$ 185,000	\$ 165,000	\$ 200,000	\$ 220,000	\$ 250,000	\$ 350,000	\$ 300,000	\$ 250,000	\$ 250,000
MORTGAGE TAX - ACTUAL/EST.	372,390	308,073	208,355	248,039	279,560	313,999	329,274	429,760	286,227	279,791	250,000
ACTUAL OVER (UNDER) BUDGET	\$ 122,390	\$ 123,073	\$ 23,355	\$ 83,039	\$ 79,560	\$ 93,999	\$ 79,274	\$ 79,760	\$ (13,773)	\$ 29,791	\$ -

TOWN OF ITHACA

SUMMARY OF EXPENDITURES, SALARIES & WAGES, AND FRINGE BENEFITS

2018 BUDGET

COMPARISON FOR FISCAL YEARS 2009 THROUGH 2018

DESCRIPTION	BUDGET 2009	BUDGET 2010	BUDGET 2011	BUDGET 2012	BUDGET 2013	BUDGET 2014	BUDGET 2015	BUDGET 2016	BUDGET 2017	BUDGET 2018
BUDGETED EXPENDITURES:										
GENERAL TOWNWIDE FUND	\$ 5,039,585	\$ 4,077,501	\$ 4,549,125	\$ 4,560,689	\$ 5,422,907	\$ 4,884,003	\$ 5,190,058	\$ 4,510,344	\$ 4,896,647	\$ 4,978,222
GENERAL PART-TOWN FUND	1,049,611	1,051,896	1,163,714	1,308,950	1,470,110	1,608,475	1,601,305	1,565,225	1,726,150	1,894,070
HIGHWAY TOWNWIDE FUND	-	-	-	-	-	-	-	-	-	773,185
HIGHWAY PART-TOWN FUND	2,224,649	2,310,876	2,855,841	2,600,500	3,777,660	3,650,300	3,716,211	3,812,819	3,841,305	3,490,313
WATER FUND	4,812,403	5,632,380	5,779,635	4,165,730	4,016,137	5,444,650	6,320,463	6,704,082	7,021,588	7,040,519
SEWER FUND	2,188,109	2,283,976	2,231,667	2,410,525	2,476,540	2,592,370	2,795,520	3,137,575	2,874,850	3,302,208
RISK RETENTION FUND	10,000	11,500	11,500	15,500	15,500	15,500	15,500	16,000	16,000	15,000
FIRE PROTECTION FUND	3,254,718	3,333,405	3,372,500	3,473,000	3,307,500	3,435,000	3,405,000	3,410,000	3,530,000	3,382,500
LIGHT DISTRICT FUNDS	12,579	13,858	14,150	12,970	13,020	14,020	14,120	16,150	17,850	17,850
INLET VALLEY CEMETERY FUND	-	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-
DEBT SERVICE FUND	904,927	841,248	815,918	695,207	750,729	994,700	1,236,400	1,417,844	1,408,512	1,341,144
TOTAL BUDGETED EXPENDITURES	\$ 19,496,581	\$ 19,556,640	\$ 20,795,550	\$ 19,244,571	\$ 21,251,603	\$ 22,640,518	\$ 24,296,077	\$ 24,591,539	\$ 25,334,402	\$ 26,235,011
LESS:										
CAPITAL PROJECTS	2,728,000	4,187,616	4,702,500	2,510,000	3,630,000	3,775,000	4,625,000	4,250,000	4,485,000	4,500,000
INTERFUND TRANSFERS	2,560,996	1,281,170	1,291,485	1,191,272	1,128,279	1,406,883	1,602,084	1,812,644	1,800,162	1,915,844
TOTAL ADJUSTED EXPENDITURES	\$ 14,207,585	\$ 14,087,854	\$ 14,801,565	\$ 15,543,299	\$ 16,493,324	\$ 17,458,635	\$ 18,068,993	\$ 18,528,895	\$ 19,049,240	\$ 19,819,167
EMPLOYEE SALARIES & WAGES	\$ 3,166,420	\$ 3,131,220	\$ 3,142,510	\$ 3,153,445	\$ 3,245,030	\$ 3,325,090	\$ 3,434,355	\$ 3,449,706	\$ 3,751,120	\$ 4,099,945
EMPLOYEE (FRINGE) BENEFITS	1,370,120	1,250,700	1,648,600	1,633,510	1,868,870	1,964,040	1,898,390	2,020,600	2,082,125	2,267,570
TOTAL PERSONNEL COSTS	\$ 4,536,540	\$ 4,381,920	\$ 4,791,110	\$ 4,786,955	\$ 5,113,900	\$ 5,289,130	\$ 5,332,745	\$ 5,470,306	\$ 5,833,245	\$ 6,367,515
FRINGE BENEFITS AS % OF SALARIES & WAGES	43.27%	39.94%	52.46%	51.80%	57.59%	59.07%	55.28%	58.57%	55.51%	55.31%
SALARIES & WAGES AS % OF EXPENDITURES	22.29%	22.23%	21.23%	20.29%	19.67%	19.05%	19.01%	18.62%	19.69%	20.69%
FRINGE BENEFITS AS % OF EXPENDITURES	9.64%	8.88%	11.14%	10.51%	11.33%	11.25%	10.51%	10.91%	10.93%	11.44%
PERSONNEL COSTS AS % OF EXPENDITURES	31.93%	31.10%	32.37%	30.80%	31.01%	30.30%	29.51%	29.52%	30.62%	32.13%

2018 PERSONNEL BUDGET

- The budgeted total for Personnel Costs increases from \$5,833,245 in 2017 to \$6,367,515 in 2018, an increase of \$534,270 or 9.16%. Personnel costs represent 24.00% of the 2018 Ithaca Town Budget.
- This budget incorporates a 2% cost of living adjustment on the wage scale.
- Total for Personal Services (employee salaries and wages) increases to \$4,099,945 in 2018 from \$3,751,120 in 2017, an increase of \$348,825 or 9.30%.

The following personnel additions are included at a total cost of \$183,092:

- One (1) full-time Civil Engineer position will be added to Public Works/Engineering at a cost of \$62,213, charged to the General Townwide Fund.
 - One (1) part-time Administrative Assistant I position will be added to the Zoning & Code Enforcement Department at a cost of \$19,958, charged to the General Part-Town Fund.
 - One (1) full-time Working Supervisor position will be added to the Public Works Department at a cost of \$60,819, charged mainly to the Highway Part-Town Fund.
 - One (1) full-time Laborer position will be added to the Public Works Department at a cost of \$40,102, charged mainly to the Highway Part-Town Fund.
 - Two (2) full-time Engineering Technician positions, previously charged to the General Townwide Fund, will now be charged to the Water Fund and Sewer Fund.
- The budgeted total for Employee Benefits increases to \$2,267,570 in 2018 from \$2,082,125 in 2017, an increase of \$185,445 or 8.91%. Total employee benefits are 55.31% of the total for employee salaries and wages.
 - Payments for employee retirement are budgeted for \$637,000 in 2018, an increase of \$36,700 or 6.11% from the \$600,300 total budgeted in 2017.
 - Payments for employee health insurance are budgeted for \$1,128,400 in 2018, an increase of \$125,900 or 12.56% from the \$1,002,500 total budgeted in 2017.
 - Fully funds the shared Sustainability Planner position, which will no longer be partially grant funded, through 2018.
 - Full-time equivalent personnel (non-elected positions) increase from 63.0 in 2017 to 66.5 in 2018.

2018 PERSONNEL BUDGET				
FUND	PERSONAL SERVICES	EMPLOYEE BENEFITS	2018 BUDGET	% CHANGE FROM 2017
General Townwide Fund	\$ 1,864,625	\$ 1,026,800	\$ 2,891,425	4.37%
General Part-Town Fund	880,950	447,325	1,328,275	11.09%
Highway Townwide Fund	255,640	119,645	375,285	5.78%
Highway Part-Town Fund	712,230	443,980	1,156,210	
Water Fund	237,300	152,300	389,600	42.91%
Sewer Fund	149,200	77,520	226,720	54.46%
TOTAL	\$ 4,099,945	\$ 2,267,570	\$ 6,367,515	9.16%

TOWN OF ITHACA

EMPLOYEES AND STAFFING CHANGES FOR FISCAL YEARS 2009 - 2018

Based on Full Time Equivalent (FTE) for non-elected positions as of December 31st

POSITION	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<u>Town Board</u>										
Town Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Town Board Members	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
<u>Justices</u>										
Town Justice	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Court Clerk	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<u>Town Clerk</u>										
Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
First Deputy Town Clerk	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Town Clerk	1.00	-	-	-	-	-	-	-	1.00	1.00
<u>Budget & Finance</u>										
Budget Officer	1.00	1.00	-	-	-	-	-	-	-	-
Finance Officer	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bookkeeper to the Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Receiver of Taxes (Dec. - March)	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<u>Engineering</u>										
Director of Engineering	-	-	-	-	-	-	-	-	-	-
Asst. Director of Engineering	-	-	-	-	-	-	-	-	-	-
Sr. Civil Engineer	1.00	1.00	-	-	-	-	-	-	-	-
Civil Engineer	-	-	-	-	-	-	-	-	-	-
<u>Human Resources</u>										
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Principal Account Clerk - Payroll	1.00	1.00	-	-	-	-	-	-	-	-
<u>Information Technology</u>										
Network/Records Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Parks & Recreation</u>										
Recreation Coordinator	1.00	1.00	-	-	-	-	-	-	-	-
Sub-Total - General Government	20.25	20.25	17.25	17.25	17.25	17.25	17.25	17.25	18.25	18.25
<u>Code Enforcement</u>										
Director of Code Enforcement	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Code Enforcement Officer	1.00	1.00	1.00	-	-	-	-	-	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical/Code Enforcement Officer	-	0.75	0.75	1.75	1.75	1.75	1.75	2.00	3.00	3.00
Senior Typist	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Administrative Assistant IV	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Administrative Assistant I	-	-	-	-	-	-	-	-	-	0.50
Sub-Total - Code Enforcement	4.00	4.75	4.75	4.75	4.75	4.75	4.75	5.00	7.00	7.50
<u>Planning</u>										
Director of Planning	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Director of Planning	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Senior Planner	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
Environmental Planner	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Planner	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Typist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sustainability Planner	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sub-Total - Planning	6.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
TOTAL - TOWN HALL	30.25	32.00	28.00	28.00	28.00	28.00	28.00	28.25	31.25	31.75

TOWN OF ITHACA

EMPLOYEES AND STAFFING CHANGES FOR FISCAL YEARS 2009 - 2018

Based on Full Time Equivalent (FTE) for non-elected positions as of December 31st

POSITION	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Works Department										
Highway Superintendent/Director PW	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Highway Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water/Sewer Maint. Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	-	-	-	-	-	-	-	-	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Working Supervisor	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Heavy Equipment Operator	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Motor Equipment Operator	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00	8.00
Laborer	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.00	3.00	4.00
Heavy Equipment Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Automotive Mechanic Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Sr. Engineering Technician	-	-	-	-	-	1.00	1.00	1.00	-	-
Engineering Technician	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	2.00	2.00
Administrative Assistant IV	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant I	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
TOTAL - PUBLIC WORKS FACILITY	30.50	30.50	30.75	30.75	30.75	30.75	30.75	30.75	31.75	34.75
TOTAL - TOWN OF ITHACA	60.75	62.50	58.75	58.75	58.75	58.75	58.75	59.00	63.00	66.50
TOTAL - TOWN OF ITHACA W/O ELECTED	51.75	53.50	49.75	49.75	49.75	49.75	49.75	50.00	54.00	57.50

**SCHEDULE OF SALARIES OF ELECTED AND APPOINTED OFFICERS AND EMPLOYEES
FOR THE FISCAL YEAR JANUARY 1, 2018 TO DECEMBER 31, 2018**

TOWN JUSTICE	\$ 23,850.00 Per Year
TOWN BOARD MEMBER	\$ 14,365.00 Per Year
TOWN SUPERVISOR	\$ 55,995.00 Per Year
TOWN CLERK	\$ 82,596.80 Per Year
HIGHWAY SUPERINTENDENT	\$ 93,433.60 Per Year
PLANNING BOARD CHAIRMAN	\$ 94.00 Per Meeting
PLANNING BOARD MEMBERS	\$ 88.00 Per Meeting
ZONING BOARD MEMBERS	\$ 88.00 Per Meeting

TOWN OF ITHACA
 INFORMATION TECHNOLOGY PROGRAM SUMMARY

2018 BUDGET

DESCRIPTION	TOTAL BUDGET	A FUND	B FUND	DB FUND	F FUND	G FUND
		A1680	B1680	DB1680	F1680	G1680
CENTRAL COMMUNICATIONS SYSTEMS						
<u>CONTRACTUAL EXPENSE</u>						
1650.415 TOWN HALL TELEPHONE SYSTEM	46,500	14,500	22,000	-	5,000	5,000
1650.415 PUBLIC WORKS TELEPHONE SYSTEM	18,500	3,500	-	5,000	5,000	5,000
TOTAL - CONTRACTUAL EXPENSE	65,000	18,000	22,000	5,000	10,000	10,000
TOTAL - CENTRAL COMMUNICATIONS SYSTEMS	65,000	18,000	22,000	5,000	10,000	10,000
CENTRAL PRINT & MAIL						
<u>CONTRACTUAL EXPENSE</u>						
1670.437 XEROX PRINTERS/COPIERS	26,000	6,400	6,000	5,600	4,000	4,000
TOTAL - CONTRACTUAL EXPENSE	26,000	6,400	6,000	5,600	4,000	4,000
TOTAL - CENTRAL PRINT & MAIL	26,000	6,400	6,000	5,600	4,000	4,000
INFORMATION TECHNOLOGY						
<u>PERSONAL SERVICES</u>						
1680.100 REGULAR SALARIES	67,750	67,750	-	-	-	-
1680.110 STUDENT INTERNS	8,010	8,010	-	-	-	-
TOTAL - PERSONAL SERVICES	75,760	75,760	-	-	-	-
<u>EQUIPMENT/CAPITAL OUTLAY</u>						
1680.291 HARDWARE & EQUIPMENT	-	-	-	-	-	-
1680.292 SOFTWARE	-	-	-	-	-	-
TOTAL - EQUIPMENT/CAPITAL OUTLAY	-	-	-	-	-	-
<u>CONTRACTUAL EXPENSE</u>						
1680.400 CONTRACTUAL	47,350	11,955	12,975	8,115	7,153	7,153
1680.415 TELEPHONE	1,200	1,200	-	-	-	-
1680.421 EMPLOYEE EDUCATION & TRAINING	1,500	1,500	-	-	-	-
1680.490 NETWORK SUPPORT	32,850	10,355	10,320	3,205	4,485	4,485
1680.491 HARDWARE & EQUIPMENT	9,700	3,700	-	2,000	2,000	2,000
1680.492 SOFTWARE	10,300	2,275	-	1,675	3,175	3,175
1680.494 MAINTENANCE & REPAIRS	3,000	1,000	1,000	500	250	250
1680.496 INTERNET SERVICE/DARK FIBER	29,500	6,550	4,150	7,050	5,875	5,875
1680.497 TOOLS & SUPPLIES	4,000	1,500	1,500	500	250	250
TOTAL - CONTRACTUAL EXPENSE	139,400	40,035	29,945	23,045	23,188	23,188
TOTAL - INFORMATION TECHNOLOGY	215,160	115,795	29,945	23,045	23,188	23,188
TOTAL - INFORMATION TECHNOLOGY PROGRAMS	306,160	115,795	29,945	23,045	23,188	23,188

YOUTH PROGRAM DESCRIPTIONS AND FY-2018 BUDGETS

RECREATION PARTNERSHIP

In 2018, the Recreation Partnership enters its' 23rd year providing recreation programs for area youth. Tompkins County and ten municipalities make up this unique alliance, one of the largest in the state. Participating municipalities include the City of Ithaca, Towns of Caroline, Danby, Dryden, Enfield, Groton, Ithaca, Newfield, and Ulysses (including students who attend Trumansburg Schools), and the Village of Lansing,

The Ithaca Youth Bureau is the program provider while the Tompkins County Youth Services Department provides planning and financial coordination. The contributions of the county and the participating municipalities help keep programs affordable and accessible. For FY-2018, the Town of Ithaca's contribution is budgeted for \$70,505. This is an increase of 2.0% over the \$69,122 contribution by the Town in FY-2017. Contributions of the Recreation Partnership's members for FY-2018 and the five prior years are shown on the schedule below.

MUNICIPALITY	2013	2014	2015	2016	2017	2018
TOMPKINS COUNTY	\$ 60,430	\$ 61,333	\$ 63,171	\$ 65,256	\$ 69,122	\$ 70,505
CITY OF ITHACA	60,430	61,333	63,171	65,256	69,122	70,505
TOWN OF ITHACA	60,430	61,333	63,171	65,256	69,122	70,505
TOWN OF CAROLINE	8,151	7,706	7,982	8,588	8,690	8,512
TOWN OF DANBY	10,390	10,600	11,445	12,169	13,360	13,349
TOWN OF ENFIELD	4,951	4,974	5,299	5,527	5,770	5,780
TOWN OF DRYDEN	12,729	13,389	13,431	13,991	14,596	15,287
TOWN OF GROTON	725	668	654	654	641	382
TOWN OF NEWFIELD	1,760	1,551	1,884	2,022	2,356	2,418
TOWN OF ULYSSES	7,592	7,848	7,970	7,124	7,778	7,873
VILLAGE OF LANSING	14,132	14,596	14,507	15,182	15,930	16,904
TOTAL CONTRIBUTIONS	\$ 241,720	\$ 245,331	\$ 252,685	\$ 261,025	\$ 276,487	\$ 282,020

JOINT YOUTH COMMISSION

The Joint Youth Commission (JYC) serves the Towns of Ithaca and Caroline and the Villages of Cayuga Heights and Lansing, focusing in the area of Youth Development. Youth development programs are purposefully designed to promote and provide opportunities for youth to gain important life skills that allow youth to have meaningful roles in their communities. The JYC prioritizes pre-employment skills and initial employment experiences for middle and high school aged youth.

Members of the Joint Youth Commission are appointed by the boards of the municipalities they represent. The by-laws allow for ten voting members: four from the Town of Ithaca (one of which may represent the Village of Cayuga Heights), two from the Town of Caroline, two from the Village of Lansing, one youth, age 16 to 21, and one at-large member. All appointments are for a two-year period. The Commission evaluates youth needs and makes funding recommendations. Members actively engage in the monitoring and evaluation of all JYC programs and program providers. The Town of Ithaca serves as the fiscal agent for the JYC.

For FY-2018, a total of \$193,068 has been budgeted for JYC programs. This is an increase of 2.00% over the \$189,282 appropriated in FY-2017. The JYC provides the following youth programs:

- **Counselor-In-Training Program** - As part of the Coddington Road Community Center's Summer Camp Program, JYC youth are provided the opportunity to shadow senior camp counselors and participate in a structured job training program to develop leadership, teamwork and workplace skills. 9 JYC youth participated in the counselor-in-training program in 2016. For FY-2018, \$15,887 has been appropriated for this program.

- **Youth Development Program** - Primarily for middle schoolers, youth explore new activities, build relationships and social skills with peers and positive adults, enhance healthy lifestyle choices, and develop life skills. Cornell Cooperative Extension – Tompkins County was the JYC's provider of these services in 2016. Three CCE staff members provided 17 multi-week programs to 87 youth. Programs were offered both at local middle schools and in the community. \$47,880 has been budgeted to support youth development programming in FY-2018.
- **Youth Employment Program** - Youth in this program receive guidance and mentoring while gaining job skills, practice completing job applications and interviewing, and career explorations. Some youth are placed in subsidized jobs where they and the employer receive regular support to assure a successful experience. Cornell Cooperative Extension – Tompkins County was also the JYC's provider of these services in 2016. 31 youth participated in their first paid jobs at 16 different workplaces in the summer of 2016, with an additional four youth participating in programs to build skills. In 2017, the Ithaca Youth Bureau was chosen as the JYC's new provider for these services. For FY-2018, \$75,751 has been appropriated for youth employment programming.
- **Youth Exploration Program** - Through guided apprenticeships, community and career exploration activities, and volunteer community service projects, youth build pre-employment skills and knowledge of career opportunities, work roles and responsibilities. The Learning Web was the JYC's provider for this program in 2016, serving a total of 122 JYC youth.
 - Apprenticeships place youth with a 1-on-1 mentor, building work and social skills as they work alongside an expert. 30 JYC youth participated in apprenticeships in 2016.
 - Community and Career Exploration activities bring youth to worksites of interest to them to learn about the field. In 2016, 24 JYC youth participated in this program.
 - Volunteer Community Service provides opportunities for youth, ages 11-14, to identify and complete projects of benefit to the community. In 2016, 31 JYC youth participated in various community service projects.
 - Pre-Placement Services were provided to an additional 37 JYC youth in 2016.

For FY-2018, \$53,550 has been budgeted to support the youth exploration program.

In total for FY-2016, the Joint Youth Commission served a total of 250 youth. Of this total, 157 were from the Town of Ithaca, 24 from the Village of Lansing, 27 from the Town of Caroline, and 42 from other areas.

JOINT YOUTH COMMISSION PROGRAMMING AND BUDGETS	2017 JYC Recommended Budget	2017 Town Adopted Budget	2017 Town Amended Budget	2018 JYC Recommended Budget	2018 Town Adopted Budget
Expenses:					
COUNSELOR-IN-TRAINING PROGRAM	\$ 13,000	\$ 13,000	\$ 15,575	\$ 19,862	\$ 15,887
YOUTH EMPLOYMENT PROGRAM	74,266	74,266	74,266	68,573	75,751
YOUTH DEVELOPMENT PROGRAM	46,941	46,941	46,941	47,499	47,880
YOUTH EXPLORATION PROGRAM	52,500	52,500	52,500	53,579	53,550
TOTAL EXPENSES - JYC PROGRAMS	\$ 186,707	\$ 186,707	\$ 189,282	\$ 189,513	\$ 193,068
Revenues:					
TOMPKINS COUNTY FUNDING TO JYC	\$ 41,089	\$ 41,089	\$ 42,311	\$ 41,911	\$ 43,150
- County Career Readiness & Management	20,000	20,000	20,000	20,400	20,000
- NYS Funding (through Tompkins County)	4,346	4,346	4,346	4,346	4,433
TOWN OF CAROLINE CONTRIBUTION	15,606	15,606	15,606	15,606	15,920
TOWN OF ITHACA CONTRIBUTION	91,609	91,609	91,609	91,609	93,440
VILLAGE OF LANSING CONTRIBUTION	15,810	15,810	15,810	15,810	16,125
TOTAL REVENUES - JYC PROGRAMS	\$ 188,460	\$ 188,460	\$ 189,682	\$ 189,682	\$ 193,068

TOWN OF ITHACA

2018 BUDGET

SUMMARY OF APPROPRIATIONS FOR COMMUNITY SERVICES & PROGRAM SUPPORT

ACCOUNT	PROGRAM DESCRIPTION	BUDGET 2013	BUDGET 2014	BUDGET 2015	BUDGET 2016	BUDGET 2017	BUDGET 2018
SIX MILE CREEK GORGE RANGER PROGRAM							
A3989.460	CITY OF ITHACA - GORGE RANGERS	0	0	0	7,500	8,000	7,500
TOTAL - SIX MILE CREEK GORGE RANGER PRGM		0	0	0	7,500	8,000	7,500
PUBLIC TRANSPORTATION SUPPORT							
A5630.469	BUS OPERATIONS / TCAT	50,000	25,000	0	0	0	0
TOTAL - PUBLIC TRANSPORTATION SUPPORT		50,000	25,000	0	0	0	0
TOWN/CITY PARKS SUPPORT							
A7110.460	CITY OF ITHACA PARKS CONTRIBUTION	111,240	111,240	83,620	83,620	50,000	55,000
A7110.461	CODDINGTON ROAD COMMUNITY CNTR	6,800	6,800	0	0	0	0
TOTAL - TOWN/CITY PARKS SUPPORT		118,040	118,040	83,620	83,620	50,000	55,000
YOUTH SERVICES & PROGRAMS							
A7320.463	RECREATION PARTNERSHIP	60,430	61,333	63,171	65,256	69,122	70,505
JOINT YOUTH COMMISSION PROGRAMS:							
A7320.461	CODDINGTON RD CC/CIT PROGRAM	11,833	12,070	8,833	13,135	15,575	15,887
A7320.464	YOUTH EMPLOYMENT PROGRAM	27,900	28,458	74,362	84,753	74,266	75,751
A7320.465	YOUTH DEVELOPMENT PROGRAM	38,537	39,308	42,317	43,163	46,941	47,880
A7320.466	YOUTH EXPLORATION PROGRAM	57,081	58,222	43,111	44,997	52,500	53,550
SUB-TOTAL - JOINT YOUTH COMMISSION PROGRAMS		135,351	138,058	168,623	186,048	189,282	193,068
TOTAL - YOUTH SERVICES & PROGRAMS		195,781	199,391	231,794	251,304	258,404	263,573
PUBLIC LIBRARY SUPPORT							
A7410.467	TOMPKINS COUNTY PUBLIC LIBRARY	20,000	20,000	15,000	10,000	10,000	10,000
TOTAL - PUBLIC LIBRARY SUPPORT		20,000	20,000	15,000	10,000	10,000	10,000
SENIOR SERVICES & PROGRAMS							
A8989.468	LIFE-LONG	9,000	9,000	9,000	9,000	9,000	9,000
A8989.468	HUMAN SERVICES COALITION	5,000	5,000	5,000	5,000	5,000	5,000
A8989.469	BUS OPERATIONS / GADABOUT	12,000	12,000	12,000	12,000	12,000	12,000
TOTAL - SENIOR SERVICES & PROGRAMS		26,000	26,000	26,000	26,000	26,000	26,000
SPECIAL ITEMS							
A1920.483	HYDRILLA OUTREACH CONTRIBUTION	5,000	5,000	2,500	0	0	0
TOTAL - SPECIAL ITEMS		5,000	5,000	2,500	0	0	0
WATER QUALITY MONITORING PROGRAM							
F8310.480	WATER QUALITY MONITORING PRGM	18,740	18,740	19,500	19,900	20,300	20,700
TOTAL - WATER QUALITY MONITORING		18,740	18,740	19,500	19,900	20,300	20,700
TOTAL - COMMUNITY SERVICES & PRGRM SUPPORT		433,561	412,171	378,414	398,324	372,704	382,773
TRANSFER TO PARKS, RECREATION & OPEN SPACE PLAN:							
PARKS, RECREATION & OPEN SPACE PLAN ACCOUNT		75,000	75,000	75,000	75,000	100,000	100,000
TOTAL - PARKS, RECREATION & OPEN SPACE PLAN		75,000	75,000	75,000	75,000	100,000	100,000
TOTAL - TRANSFERS TO SPECIAL ACCOUNTS		75,000	75,000	75,000	75,000	100,000	100,000

**PROPERTY TAX
AND BENEFIT
ASSESSMENT
RATES**

TOWN OF ITHACA

PROPERTY TAX LEVY COMPARISON 2018/2017

2018 BUDGET

DESCRIPTION	TOTALS	GENERAL TOWNWIDE	GENERAL PART-TOWN	HIGHWAY TOWNWIDE	HIGHWAY PART-TOWN	WATER FUND	SEWER FUND	FIRE PROTECTION	LIGHT DISTRICTS
TOTAL APPROPRIATIONS	26,220,011	4,978,222	1,894,070	773,185	3,490,313	7,040,519	3,302,208	3,382,500	17,850
APPROPRIATED FUND BALANCE	1,887,647	417,444	350,920	(37,565)	318,563	(40,688)	638,624	108,500	(1,150)
SALES TAX REVENUE	3,050,000	400,000	1,000,000	-	1,650,000	N/A	N/A	N/A	N/A
OTHER REVENUE	13,044,363	1,410,778	543,150	10,750	121,750	7,072,208	2,653,584	24,000	-
2018 PROPERTY TAX LEVY	8,238,000	2,750,000	N/A	800,000	1,400,000	9,000	10,000	3,250,000	19,000
2018 EST. PROPERTY TAX RATE	6.595143	1.869751	N/A	0.543928	1.319222	0.020794	0.020387	2.862242	VARIOUS
2018 EST. ASSESSED VALUE	N/A	1,470,783,820	1,061,231,644	1,470,783,820	1,061,231,644	432,819,470	490,497,505	1,135,473,489	VARIOUS
2018 EST. TAX - TYPICAL PROPERTY	1,403.08	355.25	N/A	103.35	250.65	125.00	25.00	543.83	N/A
2017 PROPERTY TAX LEVY	7,839,200	3,052,000	N/A	N/A	1,250,000	8,600	9,600	3,500,000	19,000
2017 PROPERTY TAX RATE	6.658925	2.164939	N/A	N/A	1.245164	0.019999	0.019760	3.248822	VARIOUS
2017 ASSESSED VALUE	N/A	1,409,739,322	1,003,883,581	N/A	1,003,883,581	430,024,284	485,824,941	1,077,313,706	VARIOUS
2017 TAX ON TYPICAL PROPERTY	1,400.20	411.34	N/A	N/A	236.58	110.00	25.00	617.28	N/A
CHANGE IN TAX LEVY	398,800	(302,000)	N/A	800,000	150,000	400	400	(250,000)	0
CHANGE IN TAX LEVY %	5.09%	-9.90%	N/A	N/A	76.00%	4.65%	4.17%	-7.14%	0.00%
ACTUAL AND PROJECTED FUND BALANCES:									
2016 ENDING FUND BALANCE	13,883,894	3,637,339	864,511	-	1,825,219	2,647,838	2,815,515	1,657,714	5,848
2016 RESERVED FUND BALANCE	2,490,420	946,287	59,979	-	150,996	10,606	1,322,552	-	-
2016 UNRESERVED FUND BALANCE	11,393,474	2,691,052	804,532	-	1,674,223	2,637,232	1,492,963	1,657,714	5,848
2017 BEGINNING FUND BALANCE	13,883,894	3,637,339	864,511	-	1,825,219	2,647,838	2,815,515	1,657,714	5,848
2017 CHANGE IN FUND BALANCE	371,880	95,201	125,448	-	9,763	132,600	(52,055)	259,064	3,508
2017 EST. ENDING FUND BALANCE	14,255,774	3,732,540	989,959	-	1,834,982	2,780,438	2,763,461	1,916,778	9,356
2017 RESERVED FUND BALANCE	2,934,695	1,055,795	60,000	-	332,725	18,600	1,467,575	-	-
2017 UNRESERVED FUND BALANCE	11,321,079	2,676,745	929,959	-	1,502,257	2,761,838	1,295,886	1,916,778	9,356
2018 BEGINNING FUND BALANCE	14,255,774	3,732,540	989,959	150,000	1,684,982	2,780,438	2,763,461	1,916,778	9,356
2018 CHANGE IN FUND BALANCE	(1,887,647)	(417,444)	(350,920)	37,565	(318,563)	40,688	(638,624)	(108,500)	1,150
2018 EST. ENDING FUND BALANCE	12,368,127	3,315,096	639,039	187,565	1,366,420	2,821,126	2,124,837	1,808,278	10,506
2018 RESERVED FUND BALANCE	2,885,195	1,156,295	60,000	-	332,725	18,600	1,317,575	-	-
2018 UNRESERVED FUND BALANCE	9,482,932	2,158,801	579,039	187,565	1,033,695	2,802,526	807,262	1,808,278	10,506
2018 FUND BALANCE PERCENTAGE	36.2%	43.4%	30.6%	24.3%	29.6%	39.8%	24.4%	53.5%	58.9%

TOWN OF ITHACA

**SUMMARY OF TAXABLE ASSESSED PROPERTY VALUES, PROPOSED PROPERTY TAX LEVY AMOUNTS
AND ESTIMATED PROPERTY TAX OR ASSESSMENT RATES BY FUND/DISTRICT FOR FISCAL YEAR 2018**

FUND / DISTRICT	TAXABLE VALUE	PROPOSED LEVY AMOUNT	ESTIMATED TAX OR ASSESSMENT RATE
GENERAL TOWNWIDE FUND	\$ 1,470,783,820	\$ 2,750,000	\$ 1.8698 / \$1,000 A.V.
HIGHWAY TOWNWIDE FUND	\$ 1,470,783,820	\$ 800,000	\$ 0.5439 / \$1,000 A.V.
HIGHWAY PART-TOWN FUND	\$ 1,061,231,644	\$ 1,400,000	\$ 1.3192 / \$1,000 A.V.
FIRE PROTECTION FUND	\$ 1,135,473,489	\$ 3,250,000	\$ 2.8622 / \$1,000 A.V.
WATER FUND	\$ 432,819,470 7,865.66 UNITS	\$ 9,000 \$ 983,208	\$ 0.0208 / \$1,000 A.V. \$ 125.00 PER UNIT
SEWER FUND	\$ 490,497,505 7,523.36 UNITS	\$ 10,000 \$ 188,084	\$ 0.0204 / \$1,000 A.V. \$ 25.00 PER UNIT
FOREST HOME LIGHT DISTRICT	\$ 41,357,100	\$ 6,300	\$ 0.1523 / \$1,000 A.V.
GLENSIDE LIGHT DISTRICT	\$ 4,564,200	\$ 1,000	\$ 0.2191 / \$1,000 A.V.
RENWICK HEIGHTS LIGHT DISTRICT	\$ 13,162,600	\$ 1,200	\$ 0.0912 / \$1,000 A.V.
EASTWOOD COMMONS LIGHT DISTRICT	\$ 17,659,000	\$ 2,600	\$ 0.1472 / \$1,000 A.V.
CLOVER LANE LIGHT DISTRICT	\$ 2,355,000	\$ 300	\$ 0.1274 / \$1,000 A.V.
WINNER'S CIRCLE LIGHT DISTRICT	\$ 2,725,000	\$ 900	\$ 0.3303 / \$1,000 A.V.
BURLEIGH DRIVE LIGHT DISTRICT	3,971 UNITS	\$ 1,100	\$ 0.2770 PER UNIT
WESTHAVEN ROAD LIGHT DISTRICT	6,732 F.F.	\$ 3,500	\$ 0.5199 PER F.F.
CODDINGTON ROAD LIGHT DISTRICT	6,900 F.F.	\$ 2,100	\$ 0.3043 PER F.F.

TOWN OF ITHACA

SUMMARY OF MAJOR REVENUE SOURCES, TAXABLE ASSESSED VALUES, LEVY AMOUNTS AND PROPERTY TAX OR ASSESSMENT RATES BY FUND/DISTRICT FOR FISCAL YEARS 2012 THROUGH 2018

FUND / DISTRICT	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
GENERAL TOWNWIDE FUND							
PROPERTY TAX LEVY	\$ 2,231,555	\$ 2,276,200	\$ 2,520,000	\$ 2,600,000	\$ 2,600,000	\$ 2,802,000	\$ 2,750,000
- Property Tax Rate	1.752	1.777	1.946	1.964	1.903357	1.987602	1.869751
- Assessed Valuation	1,273,589,816	1,281,218,066	1,294,998,380	1,323,741,670	1,366,007,677	1,409,739,322	1,470,783,820
SALES TAX REVENUE	400,000	415,000	500,000	485,000	400,000	345,000	400,000
MORTGAGE TAX REVENUE	200,000	225,000	250,000	350,000	300,000	274,000	300,000
OTHER REVENUE	1,223,190	2,009,300	1,171,800	1,155,245	1,117,100	1,090,301	1,110,778
TOTAL REVENUE	\$ 4,054,745	\$ 4,925,500	\$ 4,441,800	\$ 4,590,245	\$ 4,417,100	\$ 4,511,301	\$ 4,560,778
APPROPRIATED FUND BALANCE	505,944	497,407	442,203	599,813	93,244	385,346	417,444
REVENUE AND OTHER SOURCES	\$ 4,560,689	\$ 5,422,907	\$ 4,884,003	\$ 5,190,058	\$ 4,510,344	\$ 4,896,647	\$ 4,978,222
GENERAL PART-TOWN FUND							
SALES TAX REVENUE	\$ 900,000	\$ 935,000	\$ 900,000	\$ 920,000	\$ 950,000	\$ 950,000	\$ 1,000,000
OTHER REVENUE	323,600	322,650	428,350	474,050	404,100	699,400	543,150
TOTAL REVENUE	\$ 1,223,600	\$ 1,257,650	\$ 1,328,350	\$ 1,394,050	\$ 1,354,100	\$ 1,354,100	\$ 1,543,150
APPROPRIATED FUND BALANCE	85,350	212,460	280,125	207,255	211,125	76,750	350,920
REVENUE AND OTHER SOURCES	\$ 1,308,950	\$ 1,470,110	\$ 1,608,475	\$ 1,601,305	\$ 1,565,225	\$ 1,430,850	\$ 1,894,070
HIGHWAY TOWNWIDE FUND							
PROPERTY TAX LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
- Property Tax Rate	-	-	-	-	-	-	0.543928
- Assessed Valuation	-	-	-	-	-	-	1,470,783,820
SALES TAX REVENUE	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	10,750
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,750
APPROPRIATED FUND BALANCE	-	-	-	-	-	-	(37,565)
REVENUE AND OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 773,185
HIGHWAY PART-TOWN FUND							
PROPERTY TAX LEVY	\$ 743,000	\$ 999,300	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000	\$ 1,250,000	\$ 1,400,000
- Property Tax Rate	0.830	1.109	1.094	1.065	1.538845	1.245164	1.319222
- Assessed Valuation	895,663,402	901,342,198	913,708,901	939,161,028	974,757,347	1,003,883,581	1,061,231,644
SALES TAX REVENUE	1,350,000	1,400,000	1,425,000	1,480,000	1,650,000	1,955,000	1,650,000
OTHER REVENUE	367,500	1,312,000	1,111,500	911,500	411,500	311,500	121,750
TOTAL REVENUE	\$ 2,460,500	\$ 3,711,300	\$ 3,536,500	\$ 3,391,500	\$ 3,561,500	\$ 3,516,500	\$ 3,171,750
APPROPRIATED FUND BALANCE	140,000	66,360	113,800	324,711	251,319	324,759	318,563
REVENUE AND OTHER SOURCES	\$ 2,600,500	\$ 3,777,660	\$ 3,650,300	\$ 3,716,211	\$ 3,812,819	\$ 3,841,259	\$ 3,490,313

TOWN OF ITHACA

SUMMARY OF MAJOR REVENUE SOURCES, TAXABLE ASSESSED VALUES, LEVY AMOUNTS AND PROPERTY TAX OR ASSESSMENT RATES BY FUND/DISTRICT FOR FISCAL YEARS 2012 THROUGH 2018

FUND / DISTRICT	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
WATER FUND							
BENEFIT ASSESSMENT REVENUE	\$ 725,083	\$ 750,212	\$ 756,924	\$ 764,658	\$ 820,066	\$ 883,736	\$ 983,208
- Benefit Assessment Charge/Unit	90.00	95.00	95.00	95.00	100.00	110.00	\$125.00
- Number of Water Benefit Units	8,056.48	7,896.47	7,967.62	8,049.03	8,200.66	8,033.96	7,865.66
AD VALOREUM PROPERTY TAX LEVY	7,500	8,000	8,000	8,000	8,500	8,600	9,000
- Ad Valorem Property Tax Rate	0.019897	0.019840	0.019577	0.019105	0.020163	0.019999	0.020794
- Ad Valorem Assessed Valuation	376,942,403	403,228,505	408,649,143	418,738,949	421,570,951	430,024,284	432,819,470
METERED WATER SALES REVENUE	2,360,000	2,900,000	3,020,000	3,200,000	3,250,000	3,250,000	3,300,000
OTHER REVENUE	1,231,300	628,000	2,077,000	2,437,000	2,797,000	2,939,000	2,789,000
TOTAL REVENUE	\$ 4,323,883	\$ 4,286,212	\$ 5,861,924	\$ 6,409,658	\$ 6,875,566	\$ 7,081,336	\$ 7,081,208
APPROPRIATED FUND BALANCE	(158,153)	(270,075)	(417,274)	(89,195)	(171,184)	(59,748)	(40,688)
REVENUE AND OTHER SOURCES	\$ 4,165,730	\$ 4,016,137	\$ 5,444,650	\$ 6,320,463	\$ 6,704,382	\$ 7,021,588	\$ 7,040,519
- SCLWIC Rate Per 1000 Gallons	\$ 3.15	\$ 4.00	\$ 4.08	\$ 4.35	\$ 4.44	\$ 4.44	\$ 4.96
- Town Rate Per 1000 Gallons	\$ 4.99	\$ 5.84	\$ 5.99	\$ 6.38	\$ 6.55	\$ 6.55	\$ 7.31
- Town Minimum Quarterly Charge	\$ 49.90	\$ 58.40	\$ 59.90	\$ 63.80	\$ 65.50	\$ 65.50	\$ 36.55
SEWER FUND							
BENEFIT ASSESSMENT REVENUE	\$ 192,843	\$ 188,669	\$ 190,399	\$ 192,582	\$ 196,384	\$ 192,230	\$ 188,084
- Benefit Assessment Charge/Unit	25.00	25.00	25.00	25.00	25.00	25.00	\$25.00
- Number of Sewer Benefit Units	7,713.70	7,546.77	7,615.97	7,703.28	7,853.91	7,689.21	7,523.36
AD VALOREUM PROPERTY TAX LEVY	8,500	9,000	9,000	9,000	9,700	9,600	10,000
- Ad Valorem Property Tax Rate	0.019846	0.019846	0.019382	0.018932	0.020292	0.019760	0.020387
- Ad Valorem Assessed Valuation	428,306,318	458,304,413	464,343,457	475,398,064	478,023,227	485,824,941	490,497,505
METERED SEWER RENTS REVENUE	2,110,000	2,065,000	2,100,000	2,240,000	2,400,000	2,400,000	2,450,000
OTHER REVENUE	11,000	11,500	10,270	12,000	15,500	15,500	15,500
TOTAL REVENUE	\$ 2,322,343	\$ 2,274,169	\$ 2,309,669	\$ 2,453,582	\$ 2,621,584	\$ 2,617,330	\$ 2,663,584
APPROPRIATED FUND BALANCE	88,182	202,371	282,701	341,938	516,027	257,520	638,624
REVENUE AND OTHER SOURCES	\$ 2,410,525	\$ 2,476,540	\$ 2,592,370	\$ 2,795,520	\$ 3,137,611	\$ 2,874,850	\$ 3,302,208
- Town Rate Per 1000 Gallons	\$ 4.19	\$ 4.20	\$ 4.25	\$ 4.27	\$ 4.31	\$ 4.31	\$ 4.81
- Town Minimum Quarterly Charge	\$ 33.52	\$ 33.60	\$ 34.00	\$ 34.16	\$ 34.48	\$ 34.48	\$ 24.05
RISK RETENTION FUND							
OTHER REVENUE	\$ 15,500	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,500	\$ 16,000	\$ 15,000
TOTAL REVENUE	\$ 15,500	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,500	\$ 16,000	\$ 15,000
APPROPRIATED FUND BALANCE	-	(9,500)	(9,500)	(9,500)	(4,500)	-	-
REVENUE AND OTHER SOURCES	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 16,000	\$ 16,000	\$ 15,000

TOWN OF ITHACA

SUMMARY OF MAJOR REVENUE SOURCES, TAXABLE ASSESSED VALUES, LEVY AMOUNTS AND PROPERTY TAX OR ASSESSMENT RATES BY FUND/DISTRICT FOR FISCAL YEARS 2012 THROUGH 2018

FUND / DISTRICT	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
SPECIAL DISTRICT							
<u>FIRE PROTECTION FUND</u>							
PROPERTY TAX LEVY	\$ 3,630,600	\$ 3,465,500	\$ 3,500,000	\$ 3,580,000	\$ 3,550,000	\$ 3,500,000	\$ 3,250,000
- Property Tax Rate	3.800	3.602	3.536	3.525	3.397166	3.248822	2.862242
- Assessed Valuation	955,416,289	962,143,993	989,892,615	1,015,595,101	1,044,988,822	1,077,313,706	1,135,473,489
OTHER REVENUE	42,400	42,200	35,000	25,000	24,000	24,000	24,000
TOTAL REVENUE	\$ 3,673,000	\$ 3,507,700	\$ 3,535,000	\$ 3,605,000	\$ 3,574,000	\$ 3,524,000	\$ 3,274,000
APPROPRIATED FUND BALANCE	(200,000)	(200,200)	(100,000)	(200,000)	(164,000)	6,000	108,500
REVENUE AND OTHER SOURCES	\$ 3,473,000	\$ 3,307,500	\$ 3,435,000	\$ 3,405,000	\$ 3,410,000	\$ 3,530,000	\$ 3,382,500
SPECIAL DISTRICT							
<u>FOREST HOME LIGHT DISTRICT</u>							
PROPERTY TAX LEVY	\$ 2,000	\$ 2,100	\$ 3,400	\$ 4,000	\$ 4,000	\$ 6,000	\$ 6,300
- Property Tax Rate	0.058	0.060	0.097	0.112	0.110852	0.165048	0.152332
- Assessed Valuation	34,556,700	34,824,600	35,072,100	35,837,100	36,084,100	36,353,100	41,357,100
TOTAL REVENUE	\$ 2,000	\$ 2,100	\$ 3,400	\$ 4,000	\$ 4,000	\$ 6,000	\$ 6,300
APPROPRIATED FUND BALANCE	200	300	-	(500)	(500)	(1,000)	(1,300)
REVENUE AND OTHER SOURCES	\$ 2,200	\$ 2,400	\$ 3,400	\$ 3,500	\$ 3,500	\$ 5,000	\$ 5,000
SPECIAL DISTRICT							
<u>GLENSIDE LIGHT DISTRICT</u>							
PROPERTY TAX LEVY	\$ 700	\$ 650	\$ 650	\$ 650	\$ 1,300	\$ 1,300	\$ 1,000
- Property Tax Rate	0.164	0.152	0.152	0.151	0.303101	0.289275	0.219096
- Assessed Valuation	4,270,000	4,270,000	4,265,000	4,309,000	4,289,000	4,494,000	4,564,200
TOTAL REVENUE	\$ 700	\$ 650	\$ 650	\$ 650	\$ 1,300	\$ 1,300	\$ 1,000
APPROPRIATED FUND BALANCE	50	100	100	100	(150)	(150)	(150)
REVENUE AND OTHER SOURCES	\$ 750	\$ 750	\$ 750	\$ 750	\$ 1,150	\$ 1,150	\$ 850
SPECIAL DISTRICT							
<u>RENWICK HEIGHTS LIGHT DISTRICT</u>							
PROPERTY TAX LEVY	\$ 1,000	\$ 950	\$ 950	\$ 950	\$ 1,100	\$ 1,100	\$ 1,200
- Property Tax Rate	0.077	0.073	0.074	0.074	0.085386	0.084404	0.091167
- Assessed Valuation	12,962,600	12,962,600	12,832,600	12,832,600	12,882,600	13,032,600	13,162,600
TOTAL REVENUE	\$ 1,000	\$ 950	\$ 950	\$ 950	\$ 1,100	\$ 1,100	\$ 1,200
APPROPRIATED FUND BALANCE	100	150	150	150	200	200	100
REVENUE AND OTHER SOURCES	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,300	\$ 1,300	\$ 1,300

TOWN OF ITHACA

SUMMARY OF MAJOR REVENUE SOURCES, TAXABLE ASSESSED VALUES, LEVY AMOUNTS AND PROPERTY TAX OR ASSESSMENT RATES BY FUND/DISTRICT FOR FISCAL YEARS 2012 THROUGH 2018

FUND / DISTRICT	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
SPECIAL DISTRICT							
<u>EASTWOOD COMMONS LIGHT DISTRICT</u>							
PROPERTY TAX LEVY	\$ 2,200	\$ 2,000	\$ 1,900	\$ 1,900	\$ 2,400	\$ 2,500	\$ 2,600
- Property Tax Rate	0.177	0.160	0.149	0.149	0.172656	0.180167	0.147234
- Assessed Valuation	12,464,500	12,504,500	12,727,500	12,742,500	13,900,500	13,876,000	17,659,000
TOTAL REVENUE	\$ 2,200	\$ 2,000	\$ 1,900	\$ 1,900	\$ 2,400	\$ 2,500	\$ 2,600
APPROPRIATED FUND BALANCE	-	200	300	300	100	-	(100)
REVENUE AND OTHER SOURCES	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,500	\$ 2,500	\$ 2,500
SPECIAL DISTRICT							
<u>CLOVER LANE LIGHT DISTRICT</u>							
PROPERTY TAX LEVY	\$ 270	\$ 245	\$ 225	\$ 225	\$ 250	\$ 300	\$ 300
- Property Tax Rate	0.119	0.107	0.098	0.098	0.108413	0.128480	0.127389
- Assessed Valuation	2,270,000	2,290,000	2,290,000	2,290,000	2,306,000	2,335,000	2,355,000
TOTAL REVENUE	\$ 270	\$ 245	\$ 225	\$ 225	\$ 250	\$ 300	\$ 300
APPROPRIATED FUND BALANCE	-	25	45	45	50	-	-
REVENUE AND OTHER SOURCES	\$ 270	\$ 270	\$ 270	\$ 270	\$ 300	\$ 300	\$ 300
SPECIAL DISTRICT							
<u>WINNER'S CIRCLE LIGHT DISTRICT</u>							
PROPERTY TAX LEVY	\$ 800	\$ 750	\$ 700	\$ 700	\$ 800	\$ 800	\$ 900
- Property Tax Rate	0.316	0.296	0.280	0.280	0.312500	0.312500	0.330275
- Assessed Valuation	2,530,000	2,530,000	2,500,000	2,500,000	2,560,000	2,560,000	2,725,000
TOTAL REVENUE	\$ 800	\$ 750	\$ 700	\$ 700	\$ 800	\$ 800	\$ 900
APPROPRIATED FUND BALANCE	-	50	100	100	50	50	(50)
REVENUE AND OTHER SOURCES	\$ 800	\$ 800	\$ 800	\$ 800	\$ 850	\$ 850	\$ 850
SPECIAL DISTRICT							
<u>BURLEIGH DRIVE LIGHT DISTRICT</u>							
PROPERTY TAX LEVY	\$ 980	\$ 850	\$ 800	\$ 800	\$ 1,200	\$ 1,100	\$ 1,100
- Property Tax Rate	0.247	0.214	0.201	0.201	0.302183	0.277001	0.277001
- Assessed Value - Lighting Units	3,971.10	3,971.10	3,971.10	3,971.10	3,971.10	3,971.10	3,971.10
TOTAL REVENUE	\$ 980	\$ 850	\$ 800	\$ 800	\$ 1,200	\$ 1,100	\$ 1,100
APPROPRIATED FUND BALANCE	-	50	100	100	(50)	50	50
REVENUE AND OTHER SOURCES	\$ 980	\$ 900	\$ 900	\$ 900	\$ 1,150	\$ 1,150	\$ 1,150

TOWN OF ITHACA

SUMMARY OF MAJOR REVENUE SOURCES, TAXABLE ASSESSED VALUES, LEVY AMOUNTS AND PROPERTY TAX OR ASSESSMENT RATES BY FUND/DISTRICT FOR FISCAL YEARS 2012 THROUGH 2018

FUND / DISTRICT	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
SPECIAL DISTRICT							
<u>WESTHAVEN ROAD LIGHT DISTRICT</u>							
PROPERTY TAX LEVY	\$ 2,750	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,750	\$ 3,500	\$ 3,500
- Property Tax Rate	0.408	0.371	0.371	0.371	0.557041	0.519905	0.519905
- Assessed Property Front Footage	6,732.00	6,732.00	6,732.00	6,732.00	6,732.00	6,732.00	6,732.00
TOTAL REVENUE	\$ 2,750	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,750	\$ 3,500	\$ 3,500
APPROPRIATED FUND BALANCE	250	400	400	400	(350)	(100)	(100)
REVENUE AND OTHER SOURCES	\$ 3,000	\$ 2,900	\$ 2,900	\$ 2,900	\$ 3,400	\$ 3,400	\$ 3,400
SPECIAL DISTRICT							
<u>CODDINGTON ROAD LIGHT DISTRICT</u>							
PROPERTY TAX LEVY	\$ 1,650	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,200	\$ 2,400	\$ 2,100
- Property Tax Rate	0.228	0.207	0.212	0.217	0.318827	0.347811	0.304335
- Assessed Property Front Footage	7,234.30	7,234.30	7,060.30	6,900.30	6,900.30	6,900.30	6,900.30
TOTAL REVENUE	\$ 1,650	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,200	\$ 2,400	\$ 2,100
APPROPRIATED FUND BALANCE	100	200	200	200	(200)	(200)	100
REVENUE AND OTHER SOURCES	\$ 1,750	\$ 1,700	\$ 1,700	\$ 1,700	\$ 2,000	\$ 2,200	\$ 2,200
<u>DEBT SERVICE FUND</u>							
OTHER REVENUE	\$ 655,207	\$ 572,579	\$ 780,383	\$ 988,684	\$ 1,222,844	\$ 1,203,762	\$ 1,208,144
TOTAL REVENUE	\$ 655,207	\$ 572,579	\$ 780,383	\$ 988,684	\$ 1,222,844	\$ 1,203,762	\$ 1,208,144
APPROPRIATED FUND BALANCE	40,000	177,650	214,317	247,416	195,000	204,750	133,000
REVENUE AND OTHER SOURCES	\$ 695,207	\$ 750,229	\$ 994,700	\$ 1,236,100	\$ 1,417,844	\$ 1,408,512	\$ 1,341,144

TOWN OF ITHACA

EXEMPTION IMPACT REPORT - 2018 TOWN SUMMARY

DESCRIPTION	NUMBER OF PARCELS	ASSESSED VALUATION	
		LAND	TOTAL
ASSESSED VALUATION - TOWN OF ITHACA (Excludes Village)	4,473	\$ 356,808,560	\$ 2,241,690,390
ASSESSED VALUATION - VILLAGE OF CAYUGA HEIGHTS	1,004	133,524,200	460,806,587
TOTAL ASSESSED VALUATION	5,477	\$ 490,332,760	\$ 2,702,496,977
EXEMPT VALUATION - TOWN OF ITHACA (Excludes Village)	285	\$ 120,840,500	\$ 1,180,458,746
EXEMPT VALUATION - VILLAGE OF CAYUGA HEIGHTS	30	9,024,400	51,254,411
TOTAL EXEMPT VALUATION	315	\$ 129,864,900	\$ 1,231,713,157
TAXABLE VALUATION - TOWN OF ITHACA (Excludes Village)	4,188	\$ 235,968,060	\$ 1,061,231,644
TAXABLE VALUATION - VILLAGE OF CAYUGA HEIGHTS	974	124,499,800	409,552,176
TOTAL TAXABLE VALUATION	5,162	\$ 360,467,860	\$ 1,470,783,820
DESCRIPTION OF EXEMPTION	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	% OF TOTAL ASSESSMENT
GOVERNMENTAL EXEMPTIONS			
- NEW YORK STATE	79	\$ 113,537,900	4.2012%
- TOMPKINS COUNTY	3	3,705,000	0.1371%
- CITY OF ITHACA	9	7,956,600	0.2944%
- TOWN OF ITHACA	64	7,161,900	0.2650%
- VILLAGE OF CAYUGA HEIGHTS	12	8,516,300	0.3151%
SUB-TOTAL - GOVERNMENTAL	167	\$ 140,877,700	5.2129%
SCHOOL DISTRICT	9	\$ 32,933,300	1.2186%
BOCES	1	\$ 20,000,000	0.7401%
OTHER PUBLIC AUTHORITY	2	\$ 7,800,000	0.2886%
INDUSTRIAL DEVELOPMENT AGENCY	3	\$ 52,300,000	1.9352%
PUBLIC HOUSING AUTHORITY (Federal/Mun. Aid)	1	\$ 3,850,000	0.1425%
NOT-FOR-PROFIT EXEMPTIONS			
- RELIGIOUS, RES OF CLERGY	14	\$ 12,891,500	0.4770%
- EDUCATIONAL INSTITUTION	100	874,709,700	32.3667%
- CHARITABLE ORGANIZATION	1	1,997,000	0.0739%
- HOSPITAL	1	55,550,000	2.0555%
- OTHER SPECIFIED USES	6	2,811,000	0.1040%
SUB-TOTAL - NOT-FOR-PROFIT	122	\$ 947,959,200	35.0772%
INTERDENOMINATIONAL CENTER	1	\$ 310,000	0.0115%
PRIVATELY OWNED CEMETERY LAND	12	\$ 2,165,100	0.0801%
VETERANS EXEMPTIONS	261	\$ 4,536,067	0.1678%
CLERGY	7	\$ 10,500	0.0004%
AGRICULTURAL EXEMPTIONS			
- AGRICULTURAL BUILDING	9	\$ 250,300	0.0093%
- AGRICULTURAL DISTRICT	49	4,640,201	0.1717%
SUB-TOTAL - AGRICULTURAL	58	\$ 4,890,501	0.1810%
PERSONS AGE 65 OR OVER	163	\$ 12,209,968	0.4518%
DISABILITIES AND LIMITED INCOME	8	\$ 681,500	0.0252%
TEMPORARY GREENHOUSES	1	\$ 25,000	0.0009%
LAND TRUST - TOMPKINS COUNTY	22	\$ 1,164,321	0.0431%
TOTAL EXEMPTIONS	838	\$ 1,231,713,157	45.5769%