

**FIRE
PROTECTION
FUND**

TOWN OF ITHACA

FISCAL YEAR 2018 BUDGET HIGHLIGHTS

FIRE PROTECTION FUND

- The budget for the Fire Protection Fund will decrease from \$3,530,000 in 2017 to \$3,382,500 in 2018, a decrease of \$147,500 or 4.18%.
- The Fire Protection Fund accounts for 12.89% of the total 2018 Ithaca Town Budget.
- Contractual Services represent 100% of the Fire Protection Fund's budget, and include the contracts with the City of Ithaca and the Village of Cayuga Heights that provide the fire protection services for the Town.
 - City of Ithaca - Fire protection services are budgeted to decrease from \$3,325,000 in 2017 to \$3,175,000 in 2018, a decrease of \$150,000 or 4.51%.
 - Village of Cayuga Heights - Fire protection services are budgeted to increase from \$180,000 in 2017 to \$182,500 in 2018, an increase of \$2,500 or 1.39%.
 - New York State 2% Fire Insurance Tax - Budgeted for \$20,000 in 2018. As the Town does not have its own fire department, fire insurance tax received from the state is redirected to the City of Ithaca and Village of Cayuga Heights on a 50/50 basis. Actual amount received in 2017 was \$27,184.
- The 2018 Property Tax Levy for the Fire Protection Fund is budgeted for \$3,250,000, a decrease of \$250,000 or 7.69% from the prior year. The estimated Property Tax Rate for the 2018 Tax Year is \$2.862242 per \$1,000 of assessed valuation. This is a decrease of 4.37% from the 2017 Property Tax Rate of \$3.248822 per \$1,000 of assessed valuation.
- The \$3,250,000 property tax levy of the Fire Protection Fund accounts for 44.65% of the \$8,238,000 total Town of Ithaca property tax levy in 2018. Of the \$1,403.08 in property tax paid by the typical property, \$543.83 or 38.76% is for fire protection.

TOWN OF ITHACA
FIRE PROTECTION FUND

2018 BUDGET

APPROPRIATIONS:

ACCOUNT	ACCOUNT DESCRIPTION	BUDGET 2016	EXPENDED 2016	BUDGET 2017	ESTIMATE 2017	RECOMMENDED 2018	BUDGET 2018
GENERAL GOVERNMENT SUPPORT							
INDEPENDENT AUDITING							
CONTRACTUAL EXPENSE							
SF1320.401	AUDITING SERVICES	2,000	1,850	2,000	1,850	2,000	2,000
	TOTAL CONTRACTUAL EXPENSE	2,000	1,850	2,000	1,850	2,000	2,000
TOTAL - INDEPENDENT AUDITING		2,000	1,850	2,000	1,850	2,000	2,000
LEGAL SERVICES							
CONTRACTUAL EXPENSE							
SF1420.402	LEGAL SERVICES	3,000	1,330	3,000	0	3,000	3,000
	TOTAL CONTRACTUAL EXPENSE	3,000	1,330	3,000	0	3,000	3,000
TOTAL - LEGAL SERVICES		3,000	1,330	3,000	0	3,000	3,000
SPECIAL ITEMS							
CONTRACTUAL EXPENSE							
SF1920.488	TAXES/ASSESSMENT	0	0	0	0	0	0
	TOTAL CONTRACTUAL EXPENSE	0	0	0	0	0	0
TOTAL - SPECIAL ITEMS		0	0	0	0	0	0
TOTAL - GENERAL GOVERNMENT SUPPORT		5,000	3,180	5,000	1,850	5,000	5,000
PUBLIC SAFETY							
FIRE PROTECTION							
CONTRACTUAL EXPENSE							
SF3410.400	CONTRACTUAL	0	0	0	0	0	0
SF3410.480	FIRE PROTECTION CONTRACT - CITY	3,225,000	3,006,071	3,325,000	3,066,000	3,175,000	3,175,000
SF3410.481	FIRE PROTECTION CONTRACT - VILLAGE	160,000	159,649	180,000	177,186	182,500	182,500
SF3410.482	DISTRIBUTE NYS 2% FIRE TAX	20,000	26,815	20,000	27,184	20,000	20,000
	TOTAL CONTRACTUAL EXPENSE	3,405,000	3,192,535	3,525,000	3,270,369	3,377,500	3,377,500
TOTAL - FIRE PROTECTION		3,405,000	3,192,535	3,525,000	3,270,369	3,377,500	3,377,500
TOTAL - PUBLIC SAFETY		3,405,000	3,192,535	3,525,000	3,270,369	3,377,500	3,377,500
TOTAL APPROPRIATIONS		3,410,000	3,195,715	3,530,000	3,272,219	3,382,500	3,382,500

FIRE PROTECTION CONTRACT HISTORY:

FIRE PROTECTION CONTRACT	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ESTIMATED 2017	BUDGET 2018
FIRE PROTECTION CONTRACT - CITY	3,029,608	3,061,169	3,020,085	3,006,071	3,066,000	3,175,000
FIRE PROTECTION CONTRACT - VILLAGE	171,396	182,585	327,517 ¹	159,649	177,186	182,500
TOTAL - FIRE PROTECTION CONTRACTS	3,201,004	3,243,755	3,347,602	3,165,720	3,243,186	3,357,500

¹ Includes payment for Town's share of new Fire Apparatus purchased by Cayuga Heights Fire Department in 2015 (\$174,076).

TOWN OF ITHACA

FIRE PROTECTION FUND

2018 BUDGET

REVENUES:

ACCOUNT	ACCOUNT DESCRIPTION	BUDGET 2016	RECEIVED 2016	BUDGET 2017	ESTIMATE 2017	RECOMMENDED 2018	BUDGET 2018
REAL PROPERTY TAXES							
SF1001	FIRE PROTECTION TAX	3,550,000	3,549,967	3,500,000	3,500,000	3,250,000	3,250,000
TOTAL - REAL PROPERTY TAXES		3,550,000	3,549,967	3,500,000	3,500,000	3,250,000	3,250,000
REAL PROPERTY TAX ITEMS							
SF1081	IN LIEU OF TAXES	0	0	0	0	0	0
SF1085	ITHACA ELM-MAPLE HOUSING INC.	0	0	0	0	0	0
TOTAL - REAL PROPERTY TAX ITEMS		0	0	0	0	0	0
USE OF MONEY AND PROPERTY							
SF2401	INTEREST	4,000	4,055	4,000	4,100	4,000	4,000
TOTAL - USE OF MONEY AND PROPERTY		4,000	4,055	4,000	4,100	4,000	4,000
MISCELLANEOUS LOCAL SOURCES							
SF2701	REFUND OF PRIOR YEAR	0	0	0	0	0	0
TOTAL - MISCELLANEOUS LOCAL SOURCES		0	0	0	0	0	0
STATE AID							
SF3085	NYS 2% FIRE INSURANCE TAX FUNDS	20,000	26,815	20,000	27,184	20,000	20,000
TOTAL - STATE AID		20,000	26,815	20,000	27,184	20,000	20,000
TOTAL REVENUES		3,574,000	3,580,838	3,524,000	3,531,284	3,274,000	3,274,000
APPROPRIATED FUND BALANCE		-164,000	-385,123	6,000	-259,064	108,500	108,500
TOTAL REVENUES & OTHER SOURCES		3,410,000	3,195,715	3,530,000	3,272,219	3,382,500	3,382,500

TAX LEVY AND TAX RATE HISTORY:

FIRE PROTECTION DISTRICT (FD301/FD302)	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018
PROPERTY TAX LEVY	3,465,500	3,500,000	3,580,000	3,550,000	3,500,000	3,250,000
- Property Tax Rate	3.602	3.536	3.525	3.397	3.249	2.862
- Assessed Valuation	962,143,993	989,892,615	1,015,595,101	1,044,988,822	1,077,313,706	1,135,473,489
OTHER REVENUE	42,200	35,000	25,000	24,000	24,000	24,000
TOTAL REVENUE	3,507,700	3,535,000	3,605,000	3,574,000	3,524,000	3,274,000
APPROPRIATED FUND BALANCE	-200,200	-100,000	-200,000	-164,000	6,000	108,500
REVENUE AND OTHER SOURCES	3,307,500	3,435,000	3,405,000	3,410,000	3,530,000	3,382,500