

TOWN OF LYSANDER

**2020 PRELIMINARY BUDGET
GENERAL AND HIGHWAY FUNDS**

General Fund

All transactions are recorded in the General Fund unless the law provides otherwise

Town Wide Fund (A-Fund)- costs that are applicable to all Town taxpayers

Part-Town Fund (B-Fund)- costs charged only to taxpayers living outside the Village of Baldwinsville

Highway Fund Part-Town

Costs for the maintaining of roads, including road repairs, snow removal, weeds and brush removal.

Costs are charged to taxpayers living outside the Village of Baldwinsville.

Functions Charged to General Fund- Whole Town

- Town Board
- Town Supervisor
- Justice Court
- Comptroller
- Tax Receiver
- Assessor
- Town Clerk
- Town Attorney
- Town Engineer
- Town Buildings
- Dog Control
- Highway Administration
- Parks & Recreation;- Youth & Seniors
- Historian
- Home & Community Services

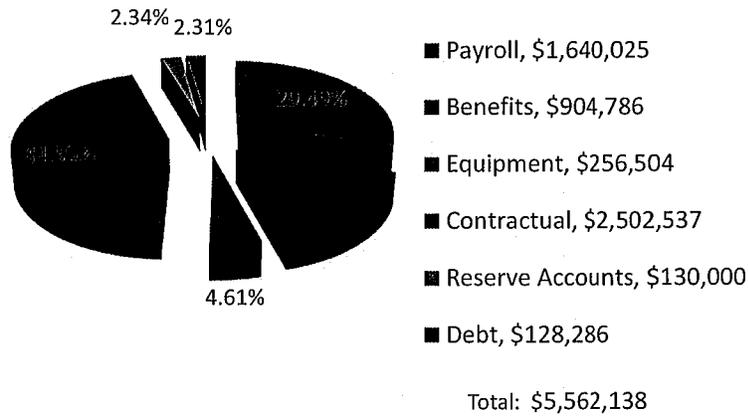
Functions Charged to General Town Fund, Part-Town

- Code Enforcement
- Planning Board
- Zoning Board

Total Budgeted Expenditures Comparison

2020	\$5,562,138
2019	\$5,160,063
Increase	\$ 402,075
%	7.792%

Total Budgeted Expenditures



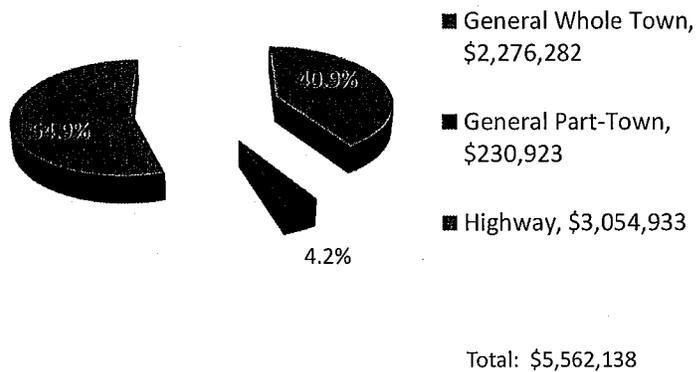
Comparison of Budgeted Expenditures by Category

	2020	2019	Increase (Decrease)	
			\$	%
Payroll	\$ 1,640,025	\$ 1,609,271	\$ 30,754	1.9%
Benefits	\$ 904,786	\$ 977,801	\$ (73,015)	-7.5%
Equipment	\$ 256,504	\$ 225,950	\$ 30,554	13.5%
Contractual	\$ 2,502,537	\$ 1,962,855	\$ 539,682	27.5%
Reserve Accounts	\$ 130,000	\$ 220,000	\$ (90,000)	-40.9%
Debt	\$ 128,286	\$ 164,186	\$ (35,900)	-21.9%
Total	\$ 5,562,138	\$ 5,160,063	\$ 402,075	0.078

Budgeted Expenditures by Fund

	2020	2019	\$	%
General Whole Town	\$ 2,276,282	\$ 2,247,239	\$ 29,043	1.292%
General Part-Town	\$ 230,923	\$ 235,508	\$ (4,585)	-1.947%
Highway	\$ 3,054,933	\$ 2,677,316	\$ 377,617	14.104%
Total	\$ 5,562,138	\$ 5,160,063	\$ 402,075	7.792%

2020 Total Budgeted Expenditures by Fund



2020 Revenues

There are 3 sources of revenues that pay for the budgeted expenditures –

- Other Income
 - Local Sources i.e. Pilots, Interest & Penalties on Tax Payments, Franchise Fees
 - Department Incomes i.e. Clerk Fees, Engineer Fees, Parks Fees
 - Rental Income, Dog Licenses, Fines, Mortgage Tax, State Aid i.e. CHIPS – highway, AIM – per capita
- Appropriated Fund Balance
- Property Taxes

2020 Other Income

2020	\$1,926,052
2019	\$1,660,325
Increase (Decrease)	\$265,727
%	16.0%

Total Other Income by Fund

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>	
			<u>\$</u>	<u>%</u>
General Whole Town	\$ 1,065,671	\$ 1,035,831	\$ 29,840	2.9%
General Part-Town	\$ 54,175	\$ 53,095	\$ 1,080	2.0%
Highway	\$ 806,206	\$ 571,399	\$ 234,807	41.1%
Total	\$ 1,926,052	\$ 1,660,325	\$ 265,727	16.0%

2020 Appropriated Fund Balances

	<u>12/31/2019 Estimated Fund Balance</u>	<u>2020 Appropriated Fund Balance</u>	<u>2019 Estimated Unappropriated Fund Balance</u>
General Fund (Whole Town)	\$896,000	\$130,000	\$766,000
General Fund (Part-Town)	\$87,000	\$18,000	\$69,000
Highway Reserve Fund	\$215,000	\$0	\$215,000
Highway Fund	\$664,000	\$447,000	\$217,000
	\$1,862,000	\$595,000	\$1,267,000

Note: This will leave the estimated unappropriated fund balance at \$1,267,000 which is 23% of the total budget.

Comparison of Budgeted Appropriated Fund Balance

Fund	2020	2019	Increase (Decrease)
General	\$130,000	\$130,000	\$0
Part Town	\$18,000	\$18,000	\$0
Highway Reserve	\$0	\$90,000	(\$90,000)
Highway	\$447,000	\$357,000	\$90,000
	\$595,000	\$595,000	\$0

2020 Property Taxes

	2020	2019	Increase (Decrease)	
			\$	%
General Whole Town	\$ 1,080,611	\$ 1,081,408	\$ (797)	
General Part-Town	\$ 158,748	\$ 164,413	\$ (5,665)	
	\$ 1,239,359	\$ 1,245,821	\$ (6,462)	-0.5%
Highway	\$ 1,801,727	\$ 1,658,917	\$ 142,810	8.6%
Total	\$ 3,041,086	\$ 2,904,738	\$ 136,348	4.7%

2020 Budget

TAX RATE CALCULATION

	ASSESSED VALUE	TAX AMOUNT	RATE PER 1000
GENERAL	\$1,715,808,050	1,080,611	\$0.630
GENERAL PART TOWN	\$1,446,544,594	\$158,748	\$0.110
HIGHWAY PART TOWN	\$1,446,544,594	<u>\$1,801,727</u>	\$1.246
		\$3,041,086	

2020 Property Tax Rates Comparison

	2020 Rate	2019 Rate	Increase (Decrease)	
			\$	%
Inside Village				
General Fund-Whole Town (A)	\$0.6298	\$0.6506	(\$0.0208)	-3.2%
Outside Village				
General Fund - Whole Town (A)	\$0.6298	\$0.6506	(\$0.0208)	
General Fund - Part Town (B)	\$0.1100	\$0.1172	(\$0.0072)	
Highway Fund - Part Town (DB)	\$1.2460	\$1.1824	\$0.0636	
Total	\$1.9858	\$1.9502	\$0.0356	1.79%

2020 Taxes on \$200,000 Home

			Increase (Decrease)
	2020 Rate	2019 Rate	\$
Inside Village	\$126.00	\$130.12	-\$4.12
Outside Village			
General Fund (A)	\$126.00	\$130.12	-\$4.12
General - Part Town	\$22.00	\$23.44	-\$1.44
Highway Fund (DB)	\$250.00	\$236.48	\$13.52
	\$398.00	\$390.04	\$7.96

Key Components

- Increase of \$10,000 for safety consultant administration expense.
- Addition of \$10,000 for court security personnel.
- Includes \$56,000 for computer upgrades.
- Includes \$35,000 for a pickup truck and mower for the Parks department.
- Increase of \$5,000 for fuel for a total of \$65,400.
- Increase of \$395,000 for road maintenance and construction for a total of \$1,175,000.
- Increase of \$20,000 for parts and repairs for a total of \$140,000.
- Increase of \$71,850 for road salt for total of \$266,850.
- Budget includes \$20,000 for the utilities for cold storage facility.

Key Components, continued

- Highway budget included \$215,000 for equipment purchase.
- Highway budget includes \$360,000 new revenue sources, which includes \$160,000 from winter severity funding, \$170,000 from incentive zoning funding and \$30,000 grant funds for Mott Road.
- Highway budget includes \$125,000 to transfer to the reserve fund for future equipment purchases.
- Non-bargaining employees will receive a 3% increase. Bargaining unit employees will receive a 2.5% increase, per the union contract. No increase is budgeted for all elected officials.



TOWN OF LYSANDER

2020 PRELIMINARY BUDGET

SPECIAL DISTRICTS FUNDS

2020 Special Revenue Districts

Costs are paid by those property owners who directly receive the benefit.

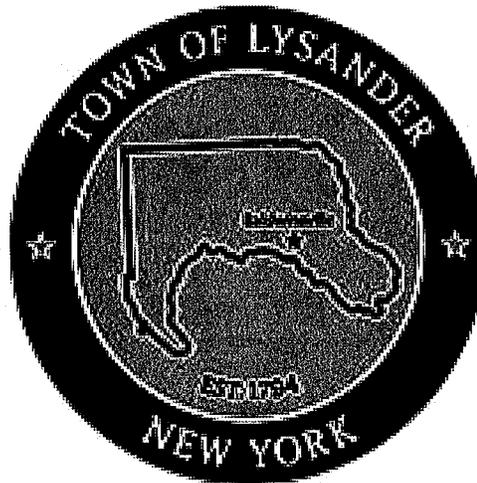
- Street Lighting
- Water Supply
- Water
- Fire Protection
- Sewer
- Drainage
- Parks

Town Special Districts Include

- Lighting – Rate based on previous year power expenditures.
- Water Supply – Rate based on Annual hydrant fees and lease agreements with OCWA.
- Water Districts - Districts supplied by Village water are intended to be self sustaining through water billing rates.
- Sewer – Rate set by previous years maintenance costs provided by OCWEP, operating costs, debt service payments and future capital improvement expenses.
- Drainage – Rate set by anticipated future maintenance needs and current fund balance.
- Fire Protection – Rate set by contract amount with Fire Company

2020 Special Districts Recap

FUND	EXPENDITURES	REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
Lighting Districts	\$300,320	\$0	\$14,850	\$285,470
Water Supply Districts	\$96,355	\$0	\$650	\$95,705
Water Districts	\$18,538	\$0	\$0	\$18,538
Fire Protection Districts	\$110,618	\$0	\$0	\$110,618
Sewer Districts	\$450,448	\$0	\$531	\$449,917
Drainage Districts	\$139,215	\$0	\$0	\$139,215
	\$1,115,494	\$0	\$16,031	\$1,099,463



Questions