



TOWN OF LYSANDER

**2022 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

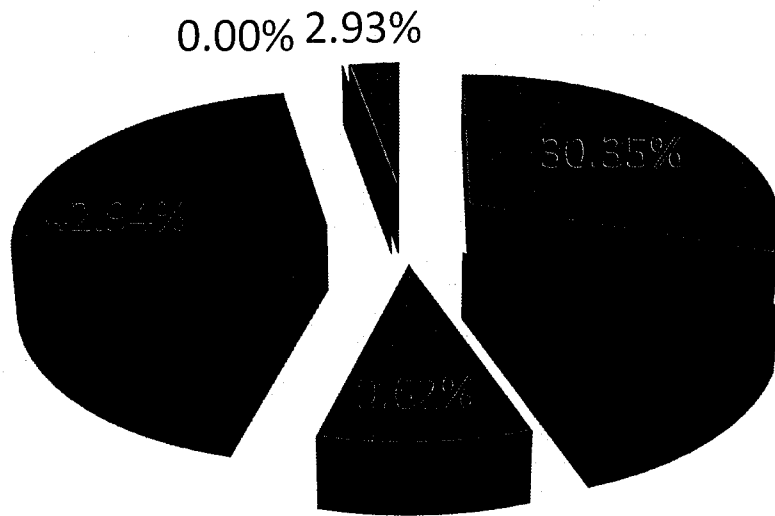
Functions Charged to General Town Fund, Part-Town

- Code Enforcement
- Planning Board
- Zoning Board

Total Budgeted Expenditures Comparison

2022	\$5,632,698
2021	\$5,168,616
Increase	\$ 464,082
%	9.0%

Total Budgeted Expenditures



■ Payroll, \$1,709,285

■ Benefits, \$797,428

■ Equipment, \$542,017

■ Contractual, \$2,418,744

■ Reserve Accounts, \$0

■ Debt, \$165,194

Total: \$5,632,698

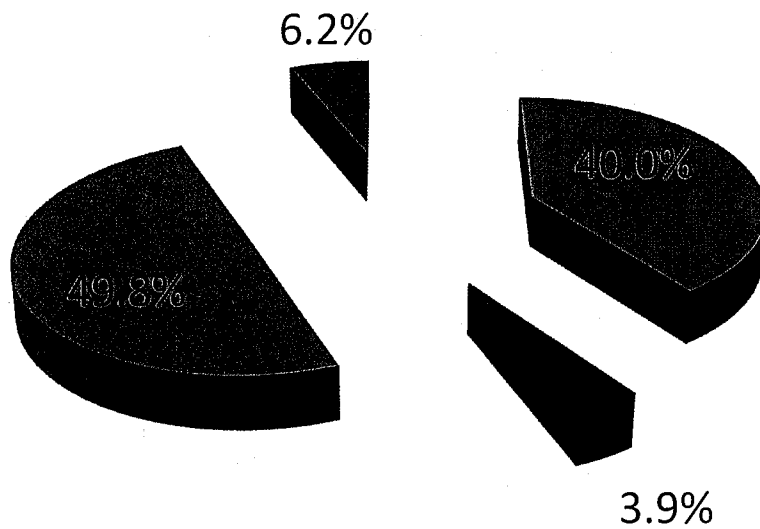
Comparison of Budgeted Expenditures by Category

	<u>2022</u>	<u>2021</u>	Increase (Decrease)	
			\$	%
Payroll	\$1,709,285	\$1,632,758	\$76,527	4.7%
Benefits	\$797,428	\$918,342	-\$120,914	-13.2%
Equipment	\$542,017	\$279,521	\$262,496	93.9%
Contractual	\$2,418,774	\$2,166,075	\$252,699	11.7%
Reserve Accounts	\$0	\$5,000	-\$5,000	-100.0%
Debt	<u>\$165,194</u>	<u>\$166,920</u>	<u>-\$1,726</u>	<u>-1.0%</u>
Total	\$5,632,698	\$5,168,616	\$464,082	8.979%

Budgeted Expenditures by Fund

			<u>Increase (Decrease)</u>	
			<u>2022</u>	<u>2021</u>
General Whole Town	\$ 2,255,619	\$ 2,249,989	\$ 5,630	0.250%
General Part-Town	\$ 220,173	\$ 227,026	\$ (6,853)	-3.019%
Highway	\$ 2,806,906	\$ 2,691,601	\$ 115,305	4.284%
Capital Projects	\$ 350,000	\$ -	\$ 350,000	
Total	\$ 5,632,698	\$ 5,168,616	\$ 464,082	8.979%

2022 Total Budgeted Expenditures by Fund



- General Whole Town, \$2,255,619
- General Part-Town, \$220,173
- Highway, \$2,806,906
- Capital Projects, \$350,000

Total: \$5,632,698

2022 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, Grants

- Appropriated Fund Balance

- Property Taxes

2022 Other Income

2022	\$1,951,096
2021	\$1,566,829
Increase (Decrease)	\$384,267
%	24.5%

Total Other Income by Fund

	<u>2022</u>	<u>2021</u>	<u>\$</u>	<u>%</u>
General Whole Town	\$ 1,042,150	\$ 993,807	\$ 48,343	4.9%
General Part-Town	\$ 68,969	\$ 53,575	\$ 15,394	28.7%
Highway	\$ 489,977	\$ 519,447	\$ (29,470)	-5.7%
Highway	\$ 350,000	\$ -	\$ 350,000	
Total	\$ 1,951,096	\$ 1,566,829	\$ 384,267	24.5%

2022 Appropriated Fund Balances

	12/31/2021 Estimated Fund Balance	2022 Appropriated Fund Balance	2021 Estimated Unappropriated Fund Balance
General Fund (Whole Town)	\$1,419,000	\$309,875	\$1,109,125
General Fund (Part-Town)	\$207,000	\$50,000	\$157,000
Highway Reserve Fund	\$340,000	\$0	\$340,000
Highway Fund	\$1,020,000	\$232,000	\$788,000
	\$2,986,000	\$591,875	\$2,394,125

Note: This will leave the estimated unappropriated fund balance, excluding the \$340,000 reserve, at \$2,054,125 which is 36% of the total budget.

Comparison of Budgeted Appropriated Fund Balance

<u>Fund</u>	<u>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>
General	\$309,875	\$257,500	\$52,375
Part Town	\$50,000	\$50,000	\$0
Highway	<u>\$232,000</u>	<u>\$200,000</u>	<u>\$32,000</u>
	\$591,875	\$507,500	\$84,375

2022 Property Taxes

			Increase (Decrease)	
			\$	%
	<u>2022</u>	<u>2021</u>		
General Whole Town	\$ 903,594	\$ 998,677	\$ (95,083)	
General Part-Town	\$ 101,204	\$ 123,451	\$ (22,247)	
	\$ 1,004,798	\$ 1,122,128	\$ (117,330)	-10.5%
Highway	\$ 2,084,929	\$ 1,972,154	\$ 112,775	5.7%
Total	\$ 3,089,727	\$ 3,094,282	\$ (4,555)	-0.1%

2022 Budget

TAX RATE CALCULATION

	<u>ASSESSED VALUE</u>	<u>TAX AMOUNT</u>	<u>RATE PER 1000</u>
GENERAL	\$1,896,432,811	903,594	\$0.476
GENERAL PART TOWN	\$1,600,453,346	\$101,204	\$0.063
HIGHWAY PART TOWN	\$1,600,453,346	<u>\$2,084,929</u>	\$1.303
		\$3,089,727	

2022 Property Tax Rates Comparison

			Increase (Decrease)	
	<u>2022 Rate</u>	<u>2021 Rate</u>	<u>\$</u>	<u>%</u>
Inside Village				
General Fund-Whole Town (A)	\$0.4765	\$0.5680	(\$0.0915)	-16.1%
Outside Village				
General Fund - Whole Town (A)	\$0.4765	\$0.5680	(\$0.0915)	
General Fund - Part Town (B)	\$0.0632	\$0.0830	(\$0.0198)	
Highway Fund - Part Town (DB)	\$1.3030	\$1.3310	(\$0.0280)	
Total	\$1.8427	\$1.9820	(\$0.1393)	-7.0%

2022 Taxes on \$200,000 Home

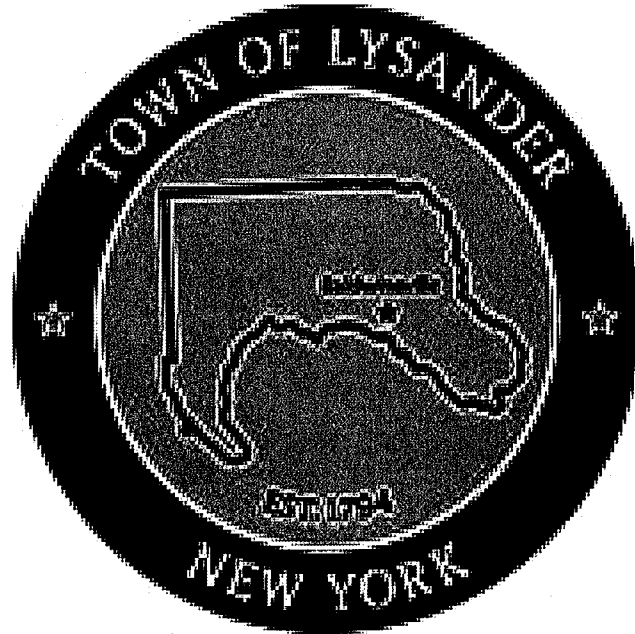
			Increase (Decrease)
	<u>2022 Tax</u>	<u>2021 Tax</u>	<u>\$</u>
Inside Village	\$95.30	\$113.60	-\$18.30
Outside Village			
General Fund (A)	\$95.30	\$113.60	-\$18.30
General - Part Town	\$12.60	\$16.60	-\$4.00
Highway Fund (DB)	<u>\$260.60</u>	<u>\$266.20</u>	<u>-\$5.60</u>
	\$368.50	\$396.40	-\$27.90

Key Components

- Includes \$15,000 for Town cemetery maintenance and support.
- Includes \$87,000 for legal and consulting fees.
- Includes \$75,000 for building projects, \$15,000 for a topsoil shed replacement, \$20,000 to paint the Town Hall building, \$37,000 to purchase audio/visual equipment, \$3,000 storage shed.
- Includes \$67,000 to support the Canton Woods Senior Center.
- Includes \$29,000 for equipment for the Parks department.
- Includes \$34,000 for chip sealing walks and tree removal at Town Park.
- Includes \$980,000 for road maintenance and construction.
- Includes \$198,000 for the purchase of road salt.

Key Components, continued

- Highway budget includes \$311,000 for equipment purchases.
- Capital Projects Fund includes \$350,000 to include the following projects: \$100,000 for bathhouse at spray pad, \$100,000 for exercise and playground equipment, \$100,000 to construct a cold storage building, and \$50,000 for demo work at the Nosewicz property.
- Bargaining unit highway employees will receive a 2.5% increase, per the union contract. The salaries of elected officials are as follows: Town Board members \$10,005 each, Town Justices \$27,100 each, Town Supervisor \$52,955, Town Clerk \$50,672, Superintendent of Highways \$65,000. Elected officials receiving an increase will be the Town Clerk in the amount of \$1,476 and the Highway Superintendent of \$5,000.



TOWN OF LYSANDER

2022 PRELIMINARY BUDGET

SPECIAL DISTRICTS FUNDS

2022 Special Revenue Districts

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

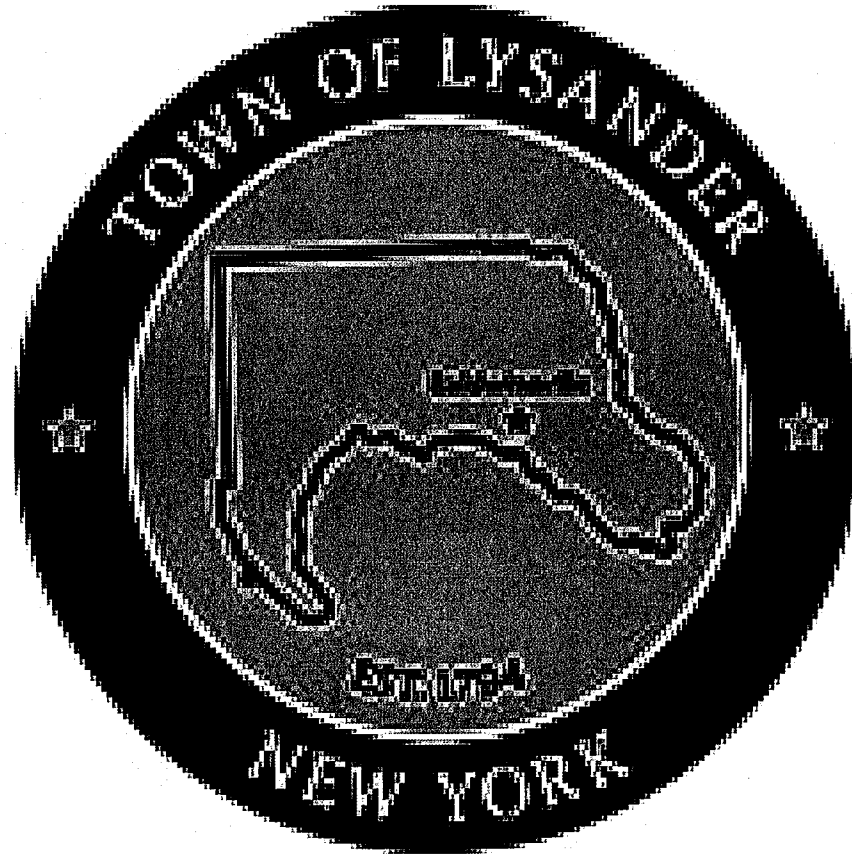
- Street Lighting
- Water Supply
- Water
- Fire Protection
- Sewer
- Drainage

Town Special Districts Include

- Lighting – Rate based on previous year power expenditures, plus amount needed for debt service.
- Water Supply – Rate based on Annual hydrant fees and lease agreements with OCWA.
- Water Districts – Rates are set to cover the annual maintenance charges and any annual debt service.
- 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

2022 Special Districts Recap

FUND	EXPENDITURES	REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
Lighting Districts	\$443,120	\$0	\$0	\$443,120
Water Supply Districts	\$93,230	\$0	\$4,785	\$88,445
Water Districts	\$19,679	\$0	\$0	\$19,679
Fire Protection Districts	\$115,098	\$0	\$0	\$115,098
Sewer Districts	\$375,777	\$0	\$20,570	\$355,207
Drainage Districts	\$147,705	\$0	\$0	\$147,705
	\$1,194,609	\$0	\$25,355	\$1,169,254



Questions