

TOWN OF LYSANDER

**2021 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

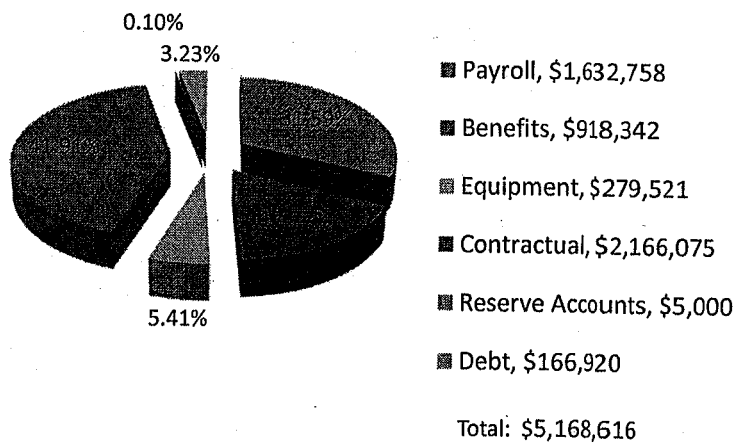
Functions Charged to General Town Fund, Part-Town

- Code Enforcement
- Planning Board
- Zoning Board

Total Budgeted Expenditures Comparison

2021	\$5,168,616
2020	\$5,562,138
Decrease	\$ 393,522
%	-7.1%

Total Budgeted Expenditures



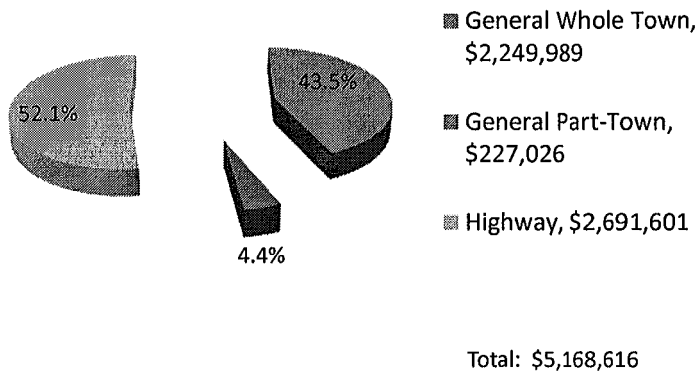
Comparison of Budgeted Expenditures by Category

	<u>2021</u>	<u>2020</u>	Increase (Decrease)	
			<u>\$</u>	<u>%</u>
Payroll	\$1,632,758	\$1,640,025	-\$7,267	-0.4%
Benefits	\$918,342	\$904,786	\$13,556	1.5%
Equipment	\$279,521	\$256,504	\$23,017	9.0%
Contractual	\$2,166,075	\$2,502,537	-\$336,462	-13.4%
Reserve Accounts	\$5,000	\$130,000	-\$125,000	-96.2%
Debt	<u>\$166,920</u>	<u>\$128,286</u>	<u>\$38,634</u>	<u>30.1%</u>
Total	\$5,168,616	\$5,562,138	-\$393,522	-7.075%

Budgeted Expenditures by Fund

	<u>2021</u>	<u>2020</u>	<u>\$</u>	<u>%</u>
General Whole Town	\$ 2,249,989	\$ 2,276,282	\$ (26,293)	-1.155%
General Part-Town	\$ 227,026	\$ 230,923	\$ (3,897)	-1.688%
Highway	\$ 2,691,601	\$ 3,054,933	\$ (363,332)	-11.893%
Total	\$ 5,168,616	\$ 5,562,138	\$ (393,522)	-7.075%

2021 Total Budgeted Expenditures by Fund



2021 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

2021 Other Income

2021	\$1,566,829
2020	\$1,766,052
Increase (Decrease)	(\$199,223)
%	-11.3%

Total Other Income by Fund

	<u>2021</u>	<u>2020</u>	<u>Increase (Decrease)</u>	
			<u>\$</u>	<u>%</u>
General Whole Town	\$ 993,807	\$ 1,065,671	\$ (71,864)	-6.7%
General Part-Town	\$ 53,575	\$ 54,175	\$ (600)	-1.1%
Highway	\$ 519,447	\$ 646,206	\$ (126,759)	-19.6%
Total	\$ 1,566,829	\$ 1,766,052	\$ (199,223)	-11.3%

2021 Appropriated Fund Balances

	12/31/2020 Estimated Fund Balance	2021 Appropriated Fund Balance	2020 Estimated Unappropriated Fund Balance
General Fund (Whole Town)	\$1,008,000	\$257,505	\$750,495
General Fund (Part-Town)	\$151,000	\$50,000	\$101,000
Highway Reserve Fund	\$340,000	\$0	\$340,000
Highway Fund	\$536,000	\$200,000	\$336,000
	\$2,035,000	\$507,505	\$1,527,495

Note: This will leave the estimated unappropriated fund balance, excluding the \$340,000 reserve, at \$1,187,000 which is 23% of the total budget.

Comparison of Budgeted Appropriated Fund Balance

Fund	2021	2020	Increase (Decrease)
General	\$257,500	\$130,000	\$127,500
Part Town	\$50,000	\$18,000	\$32,000
Highway Reserve	\$0	\$0	\$0
Highway	\$200,000	\$607,000	(\$407,000)
	\$507,500	\$755,000	(\$247,500)

2021 Property Taxes

			Increase (Decrease)	
	2021	2020	\$	%
General Whole Town	\$ 998,677	\$ 1,080,611	\$ (81,934)	
General Part-Town	\$ 123,451	\$ 158,748	\$ (35,297)	
	\$ 1,122,128	\$ 1,239,359	\$ (117,231)	-9.5%
Highway	\$ 1,972,154	\$ 1,801,727	\$ 170,427	9.5%
Total	\$ 3,094,282	\$ 3,041,086	\$ 53,196	1.7%

2021 Budget

TAX RATE CALCULATION

	ASSESSED VALUE	TAX AMOUNT	RATE PER 1000
GENERAL	\$1,759,684,083	998,677	\$0.568
GENERAL PART TOWN	\$1,481,421,111	\$123,451	\$0.083
HIGHWAY PART TOWN	\$1,481,421,111	<u>\$1,972,154</u>	\$1.331
		\$3,094,282	

2021 Property Tax Rates Comparison

	2021 Rate	2020 Rate	Increase (Decrease)	
			\$	%
Inside Village				
General Fund-Whole Town (A)	\$0.5680	\$0.6298	(\$0.0618)	-9.8%
Outside Village				
General Fund - Whole Town (A)	\$0.5680	\$0.6298	(\$0.0618)	
General Fund - Part Town (B)	\$0.0830	\$0.1100	(\$0.0270)	
Highway Fund - Part Town (DB)	\$1.3310	\$1.2460	\$0.0850	
Total	\$1.9820	\$1.9858	(\$0.0038)	-0.2%

2021 Taxes on \$200,000 Home

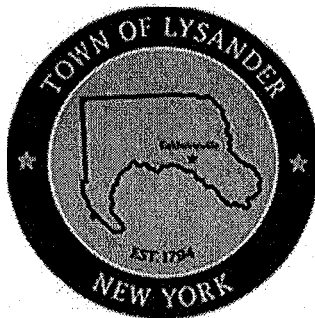
	2021 Rate	2020 Rate	Increase (Decrease)
			\$
Inside Village	\$113.60	\$126.00	-\$12.40
Outside Village			
General Fund (A)	\$113.60	\$126.00	-\$12.40
General - Part Town	\$16.60	\$22.00	-\$5.40
Highway Fund (DB)	\$266.20	\$250.00	\$16.20
	\$396.40	\$398.00	-\$1.60

Key Components

- Includes \$20,000 for Town cemetery maintenance and support.
- Includes \$55,500 for building projects, \$30,000 for fuel tank removal, \$12,000 for a topsoil shed replacement, \$5,000 to paint the fascia on the Town Hall building, \$8,500 to replace the overhead door at the highway barn.
- Includes \$35,000 for a utility tractor for the Parks department.
- Includes \$898,000 for road maintenance and construction.
- Includes \$193,950 for the purchase of road salt.

Key Components, continued

- Highway budget includes \$233,000 for equipment purchases.
- Highway budget includes \$97,000 one time revenue sources from incentive zoning funding.
- Bargaining unit highway employees will receive a 2.5% increase, per the union contract. Elected officials receiving an increase will be the Town Clerk of \$1,000 per year and the Highway Superintendent of \$5,000 per year.



TOWN OF LYSANDER

2021 PRELIMINARY BUDGET

SPECIAL DISTRICTS FUNDS

2021 Special Revenue Districts

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

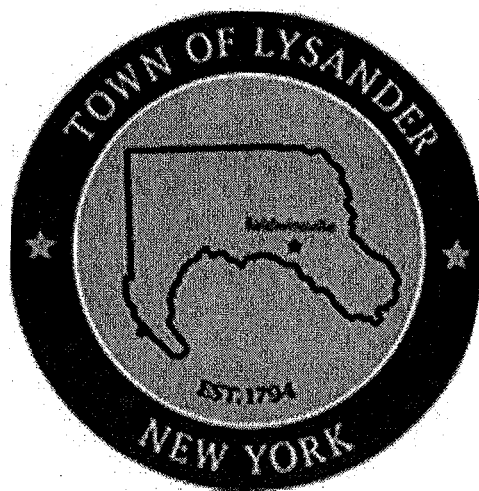
- Street Lighting
- Water Supply
- Water
- Fire Protection
- Sewer
- Drainage

Town Special Districts Include

- Lighting – Rate based on previous year power expenditures.
- 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

2021 Special Districts Recap

FUND	EXPENDITURES	REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
Lighting Districts	\$445,296	\$0	\$0	\$445,296
Water Supply Districts	\$92,394	\$0	\$4,760	\$87,634
Water Districts	\$16,636	\$0	\$0	\$16,636
Fire Protection Districts	\$112,841	\$0	\$0	\$112,841
Sewer Districts	\$387,032	\$0	\$1,367	\$385,665
Drainage Districts	<u>\$154,210</u>	<u>\$0</u>	<u>\$0</u>	<u>\$154,210</u>
	\$1,208,409	\$0	\$6,127	\$1,202,282



Questions