



TOWN OF LYSANDER

2023 PRELIMINARY BUDGET
GENERAL AND HIGHWAY FUNDS

Major Funds

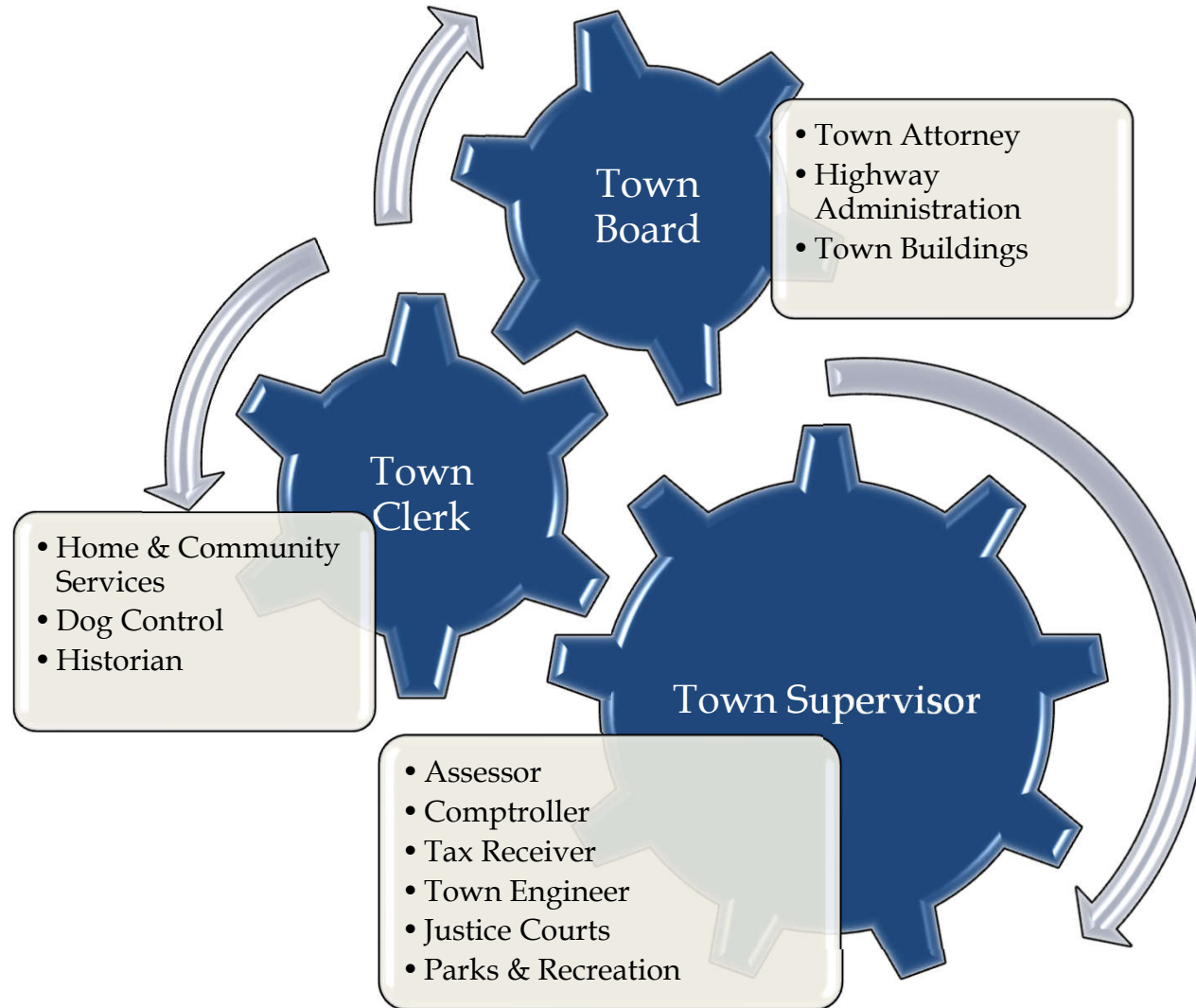
All transactions are recorded in the General Fund unless the law provides otherwise

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

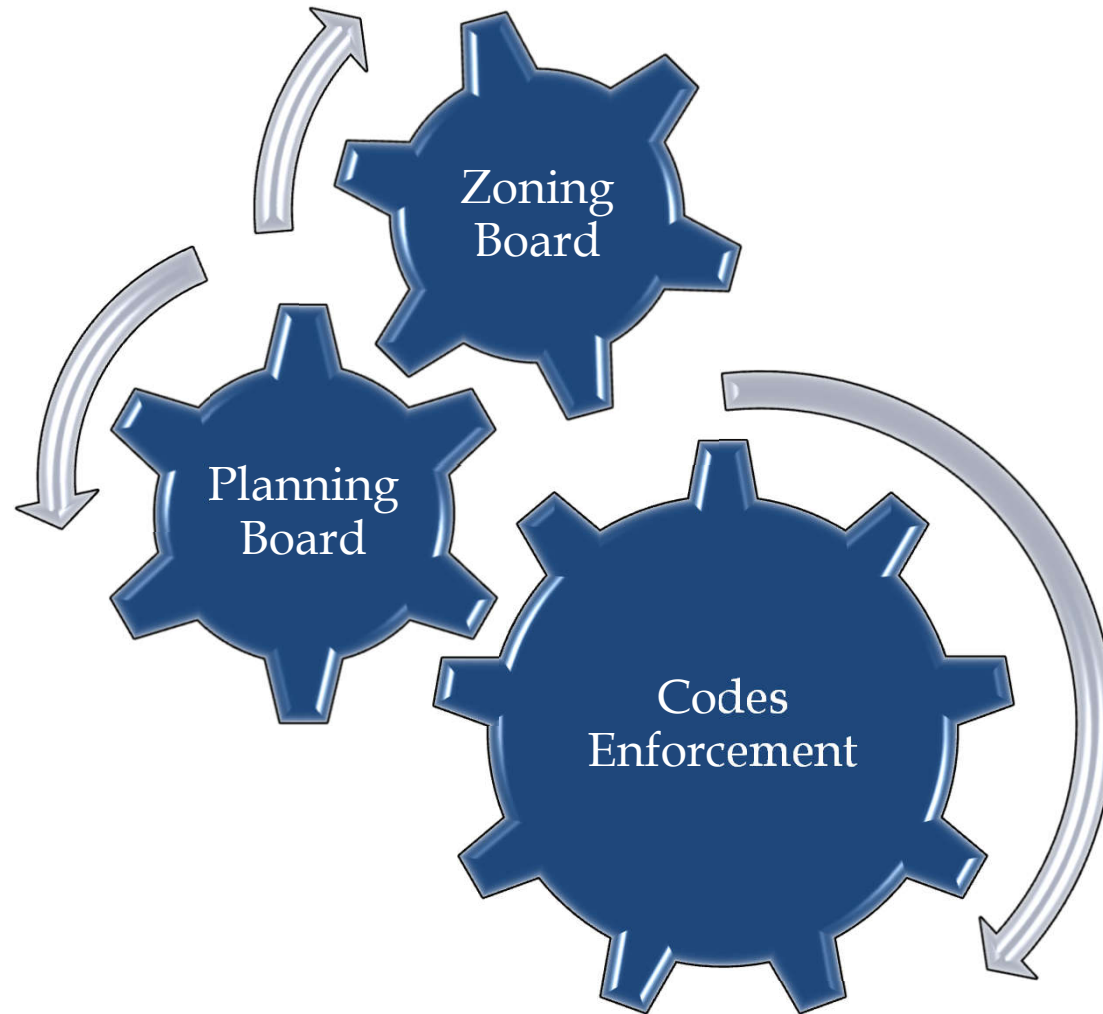
Part-Town Fund (B-Fund)- costs charged only to taxpayers living outside the Village of Baldwinsville

Highway Part-Town Fund (DB-Fund)- 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



Functions Charged to General Town Fund, Part-Town



Functions Charged to Highway Fund, Part-Town



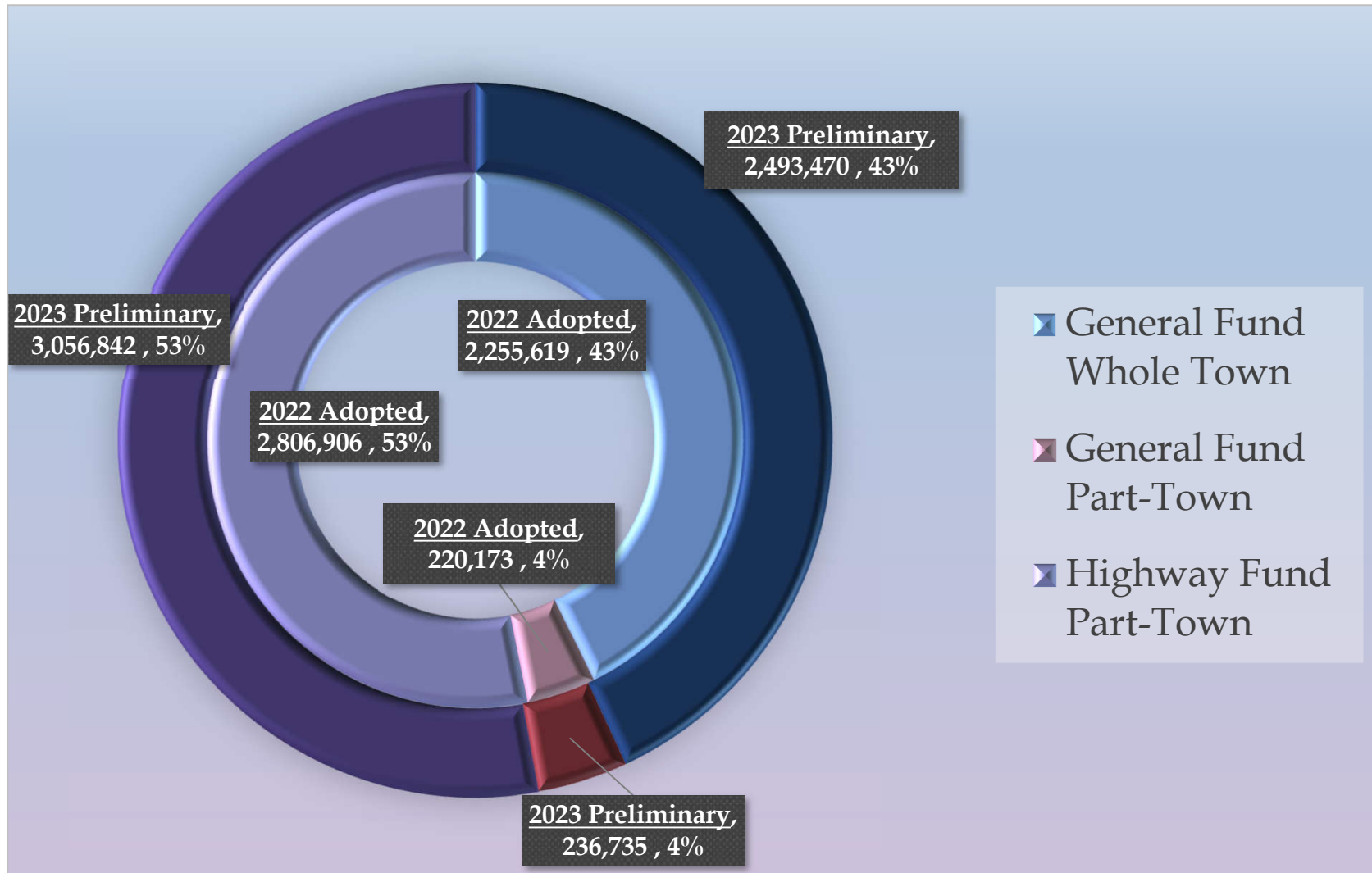
Total Budgeted Expenditures Comparison

2023	\$5,787,047
Adopted 2022	\$5,282,698
Increase	\$504,349
% Variance	9.55%

Budgeted Expenditures by Fund

	2022 Adopted Budget	2023 Preliminary Budget	Increase/ (Decrease) Variance
General Fund Whole Town	2,255,619	2,493,470	237,851
General Fund Part-Town	220,173	236,735	16,562
Highway Fund Part-Town	2,806,906	3,056,842	249,936
Total	5,282,698	5,787,047	504,349

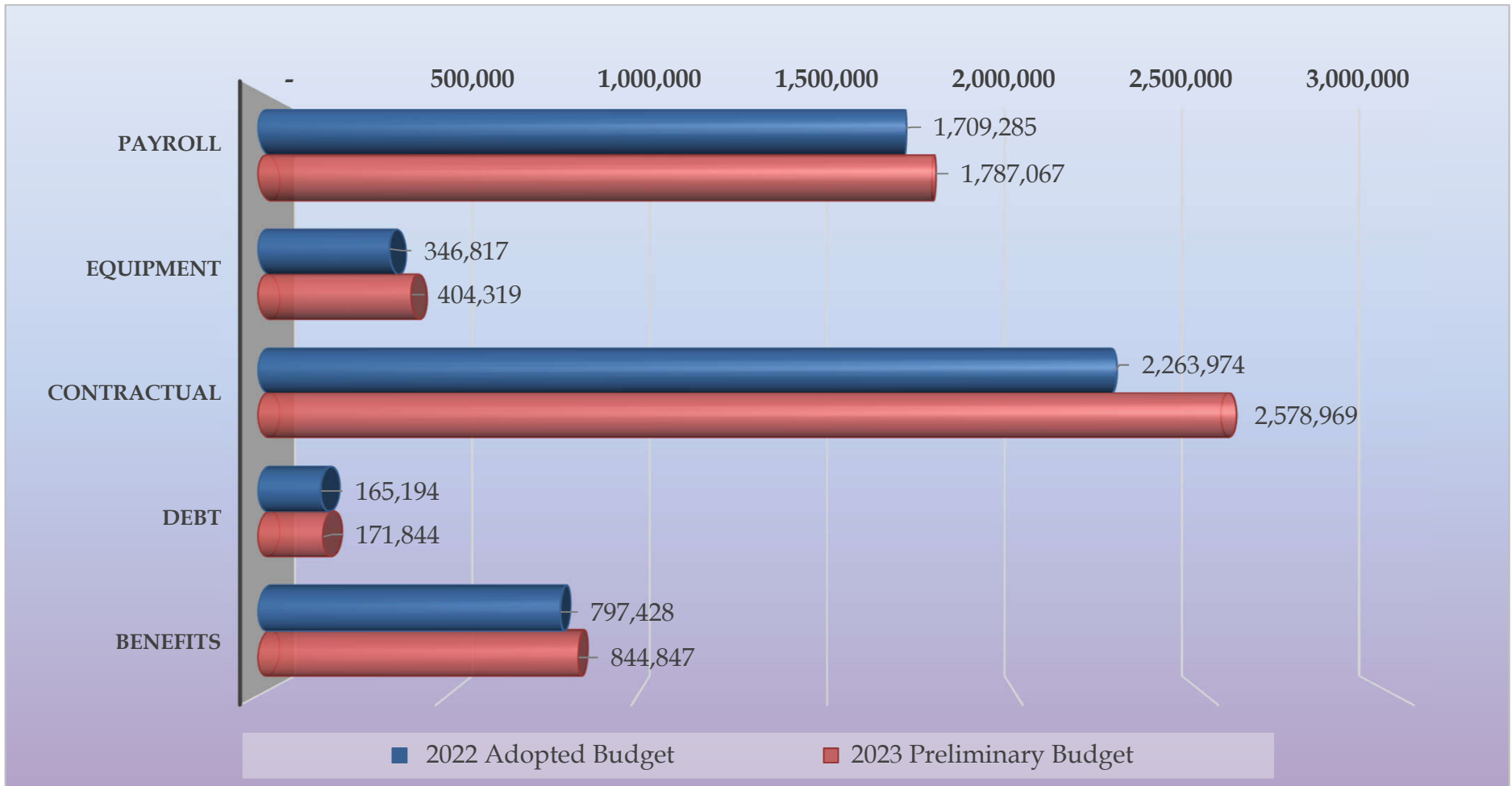
Total Budgeted Expenditures by Fund



Comparison of Budgeted Expenditures by Category

	2022 Adopted Budget	2023 Preliminary Budget	Increase/ (Decrease) Variance	% Variance
Payroll	1,709,285	1,787,067	77,782	5%
Equipment	346,817	404,319	57,502	17%
Contractual	2,263,974	2,578,969	314,995	14%
Debt	165,194	171,844	6,650	4%
Benefits	797,428	844,847	47,419	6%
Total	5,282,698	5,787,047	504,349	10%

Comparison of Budgeted Expenditures by Category

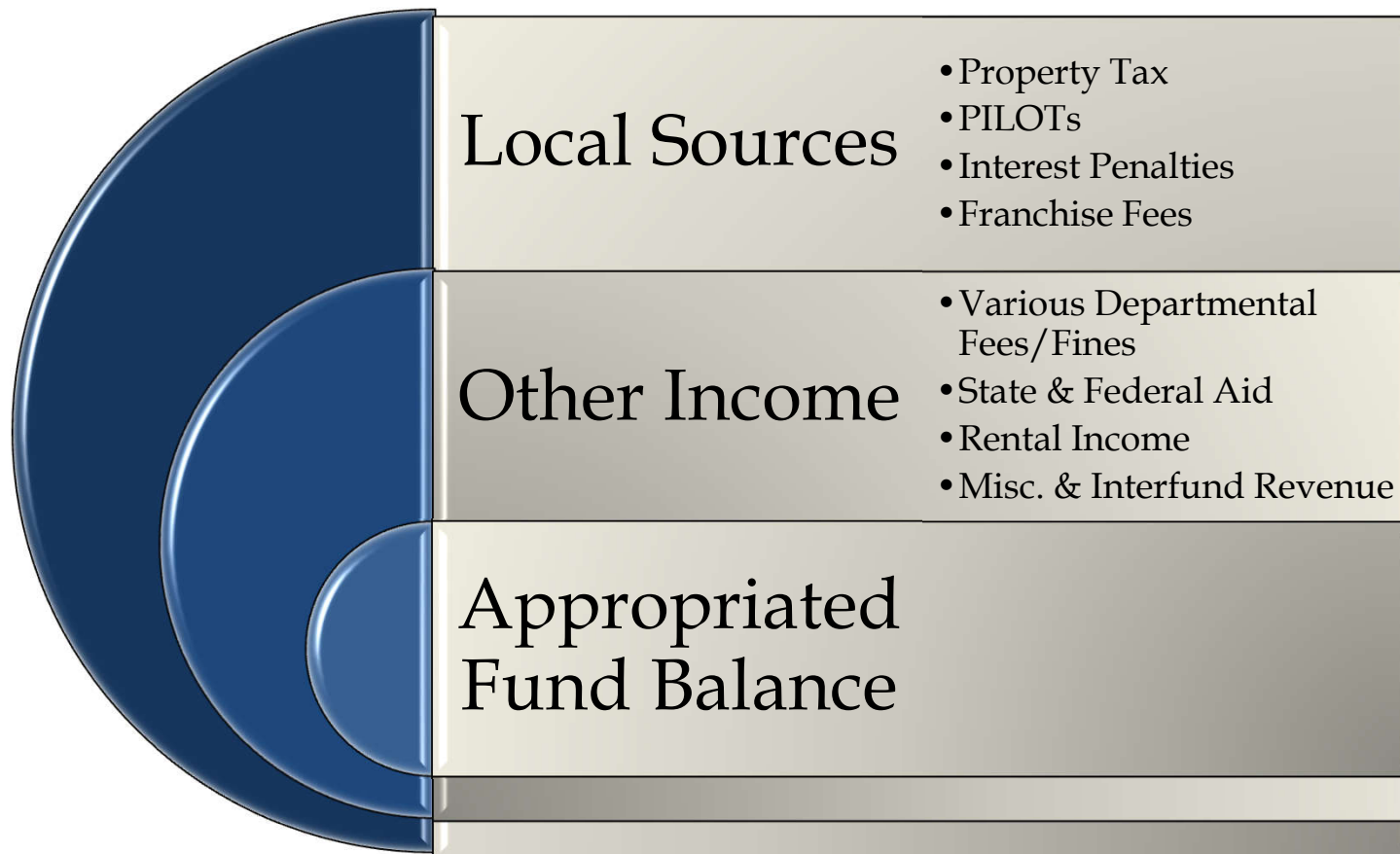


Key Components

- Accounting change for personnel accounts separating full-time, part-time and overtime charges and making sub-accounts consistent throughout all programs.
- Pay increase of 2.5% for Town Employees & change of one position from part-time to full-time. (Please Note: A 2.5% increase is budgeted for the Town Clerk & Highway Superintendent and there is no increase for the Town Board, Town Supervisor or Town Justices.)
- The Highway Budget contains a increase of approx. \$64,000 for equipment purchases
- Utilities expenses are up \$41,000 due to increasing costs and the addition of utilities for the Splash Park.
- Park expenses are up approx. \$40,000 for a day camp to be held over the summer. (Revenue from the camp will offset the increased expense)
- Increase of \$28,750 for fuel for a total of \$100,000 in Highway Budget.
- Increase to Highway Budget of \$116,000 for road maintenance and construction for a total of \$656,000.

2023 Revenues

There are multiple sources of revenues that pay for the budgeted expenditures.



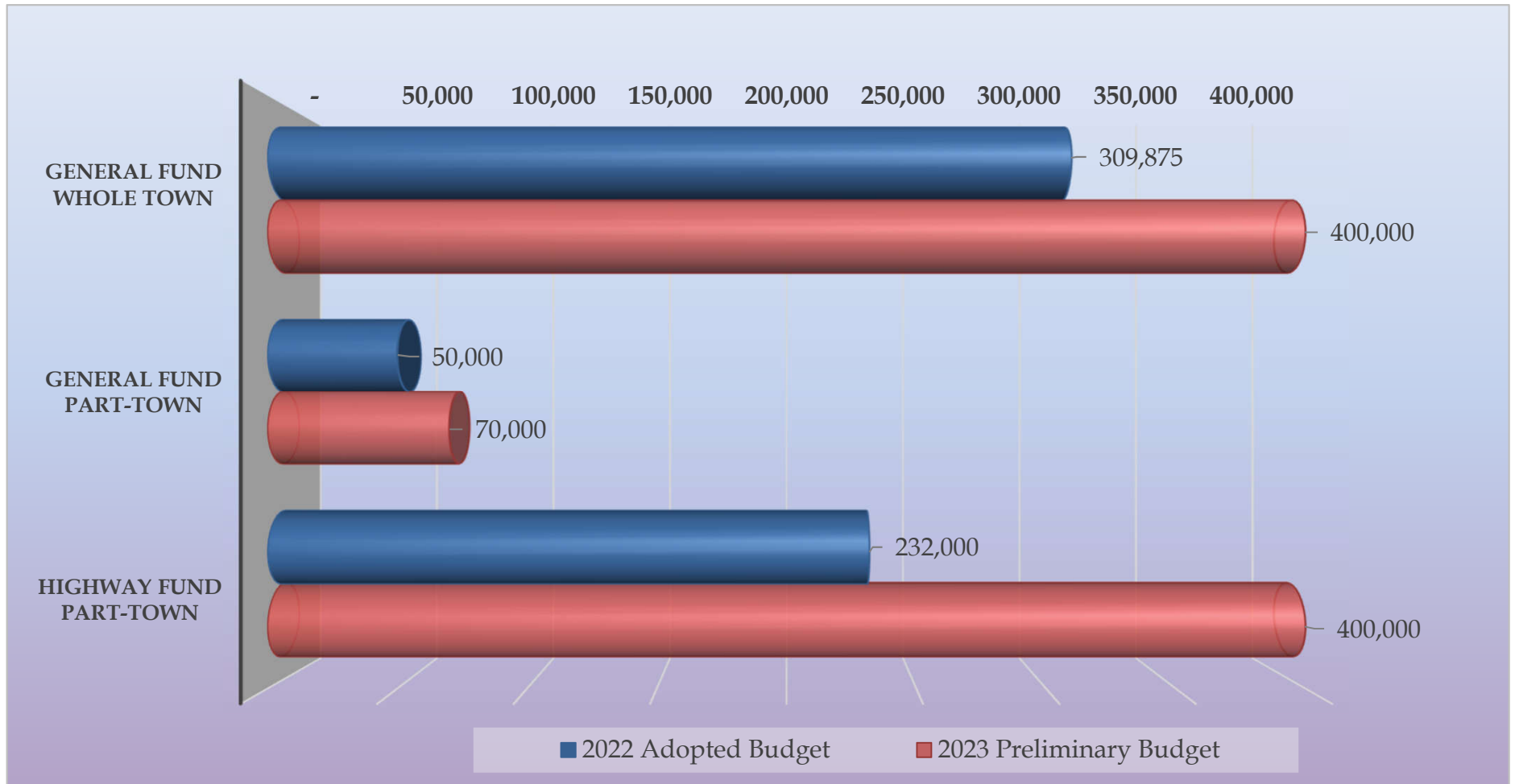
Budgeted Revenue from Local Sources by Fund

	2022 Adopted Budget	2023 Preliminary Budget	Increase/ (Decrease) Variance
General Fund Whole Town	1,210,414	1,226,903	16,489
General Fund Part-Town	107,323	109,235	1,912
Highway Fund Part-Town	2,135,397	2,190,677	55,280
Total	3,453,134	3,526,814	73,680

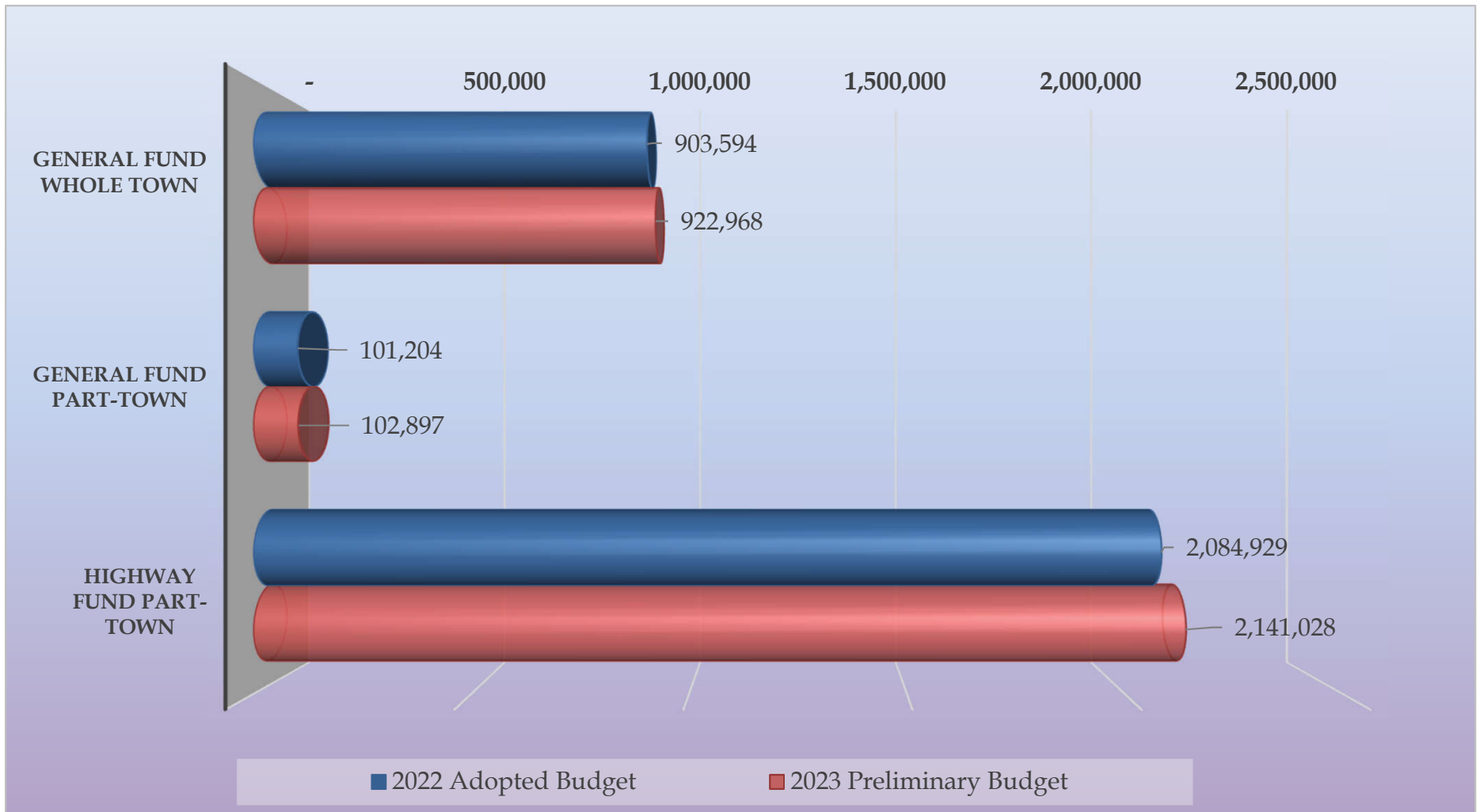
Budgeted Revenue from Other Income by Fund

	2022 Adopted Budget	2023 Preliminary Budget	Increase/ (Decrease) Variance
General Fund Whole Town	735,330	866,567	131,237
General Fund Part-Town	62,850	57,500	(5,350)
Highway Fund Part-Town	439,509	466,165	26,656
Total	1,237,689	1,390,232	152,543

Comparison of Appropriated Fund Balance



Property Tax Comparison



Tax Rate Calculation & Comparison

	Assessed Value	Tax Amount	2023 Rate per 1,000	2022 Rate per 1,000	Variance	% Variance
General Fund Whole Town	2,145,949,812	922,968	0.4301	0.4765	(0.0464)	-9.74%
General Fund Part-Town	1,813,935,110	102,897	0.0567	0.0632	(0.0065)	-10.28%
Highway Fund Part-Town	1,813,935,110	2,141,028	1.1803	1.303	(0.1227)	-9.42%

Tax Payment Comparison

	<u>Year</u>	<u>Assessment</u>	<u>Tax Payment</u>	<u>% Variance Increase</u>
General Fund Whole Town	2022	250,000	\$ 119.13	
	2023	282,500	\$ 121.50	
	Variance		<u>\$ 2.38</u>	2.00%
General Fund Part-Town	2022	250,000	\$ 15.75	
	2023	282,500	\$ 16.03	
	Variance		<u>\$ 0.28</u>	1.75%
Highway Fund Part-Town	2022	250,000	\$ 325.75	
	2023	282,500	\$ 333.44	
	Variance		<u>\$ 7.69</u>	2.36%



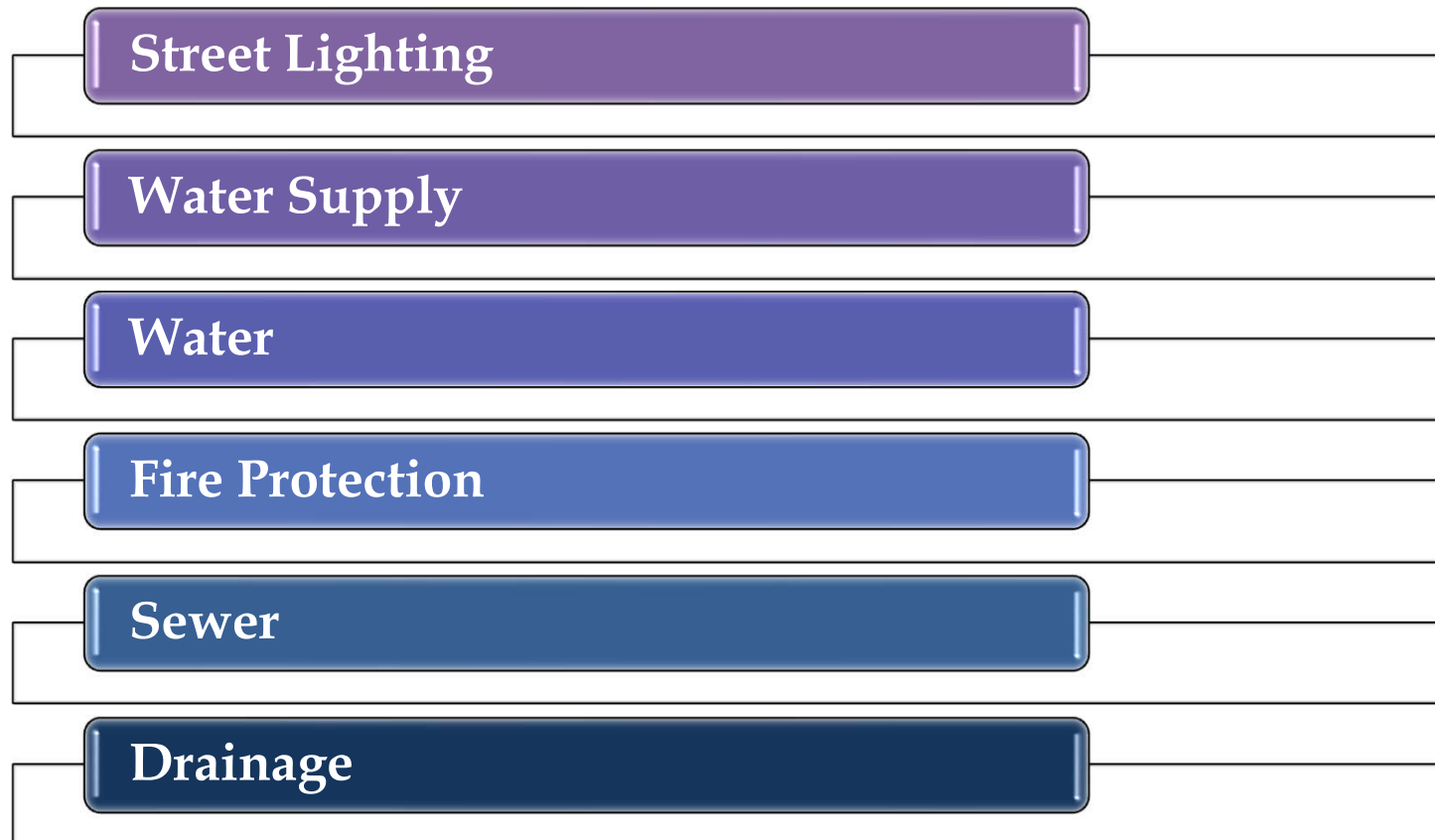
TOWN OF LYSANDER

2023 PRELIMINARY BUDGET

SPECIAL DISTRICTS FUNDS

2023 Special Revenue Districts

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



Town Special Districts Include:

Street Lighting

- Rate based on previous year power expenditures.

Water Supply

- Rate based on Annual hydrant fees and lease agreements with OCWA.

Water

- Districts supplied by Village water are intended to be self sustaining through water billing rates.

Fire Protection

- Rate set by contract amount with Fire Company.

Sewer

- Rate set by previous years maintenance costs provided by OCWEP & debt service.

Drainage

- Rate set by anticipated future maintenance needs and current fund balance.

2023 Special Districts Recap

Fund	Expenditures	Appropriated Fund Balance	Amount to be Raised by Taxes
Lighting Districts	198,054	122,554	75,500
Water Supply Districts	95,374	0	95,374
Water Districts	18,354	11,973	6,381
Fire Protection Districts	118,599	0	118,599
Sewer Districts	319,389	4,390	314,999
Drainage Districts	264,327	450	263,877
Total	1,014,097	139,367	874,730



Questions