



# TOWN OF LYSANDER

2024 PRELIMINARY BUDGET  
GENERAL, PART-TOWN & 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.**

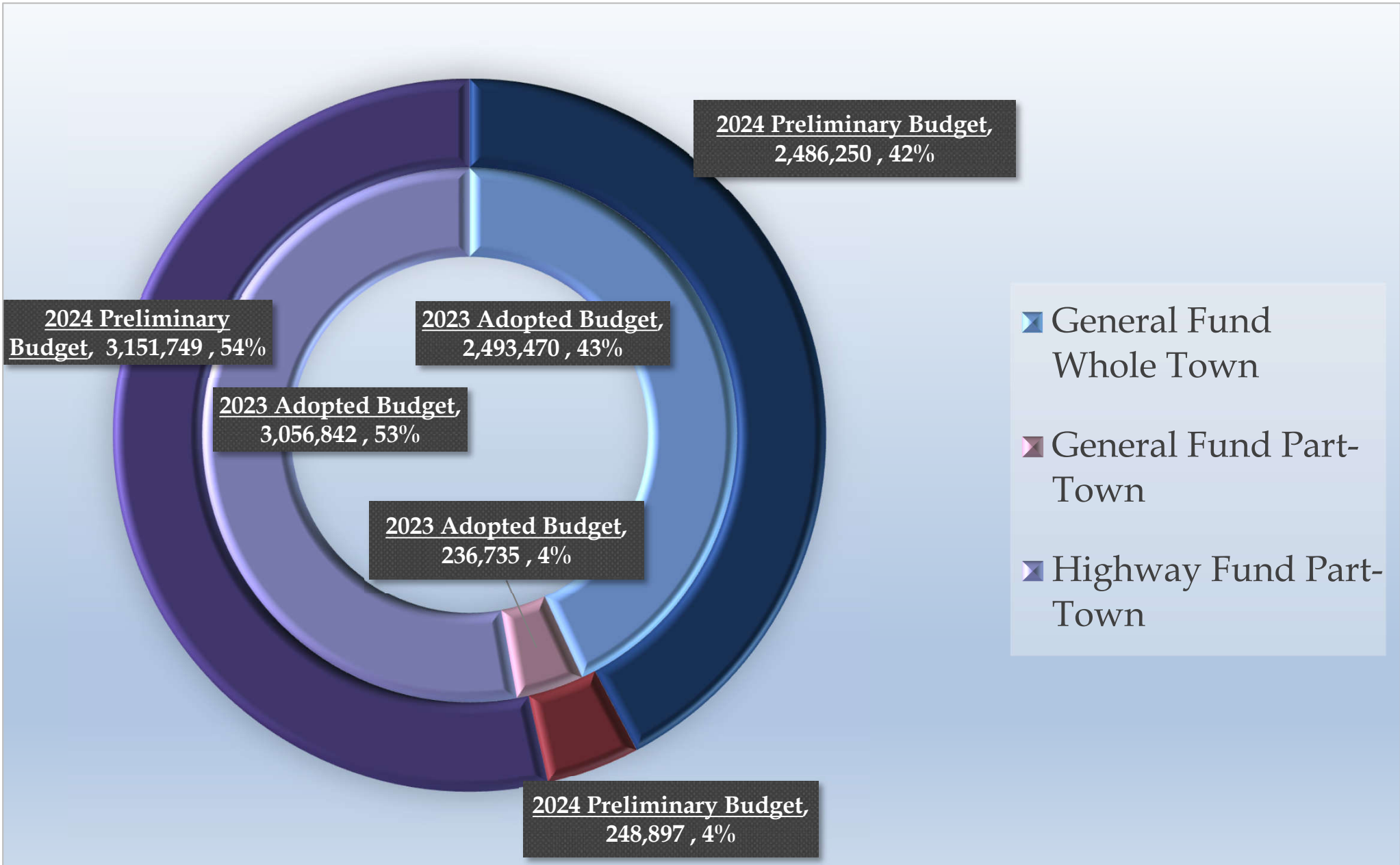
# Total Budgeted Expenditures Comparison

<b>2024</b>	<b>\$5,886,895</b>
<b>Adopted 2023</b>	<b>\$5,787,047</b>
<b>Increase</b>	<b>\$ 99,848</b>
<b>% Variance</b>	<b>1.73%</b>

# Budgeted Expenditures by Fund

	2023 Adopted Budget	2024 Preliminary Budget	Increase/ (Decrease) Variance
General Fund Whole Town	2,493,470	2,486,250	(7,220)
General Fund Part-Town	236,735	248,897	12,162
Highway Fund Part-Town	3,056,842	3,151,749	94,907
Total	5,787,047	5,886,895	99,848

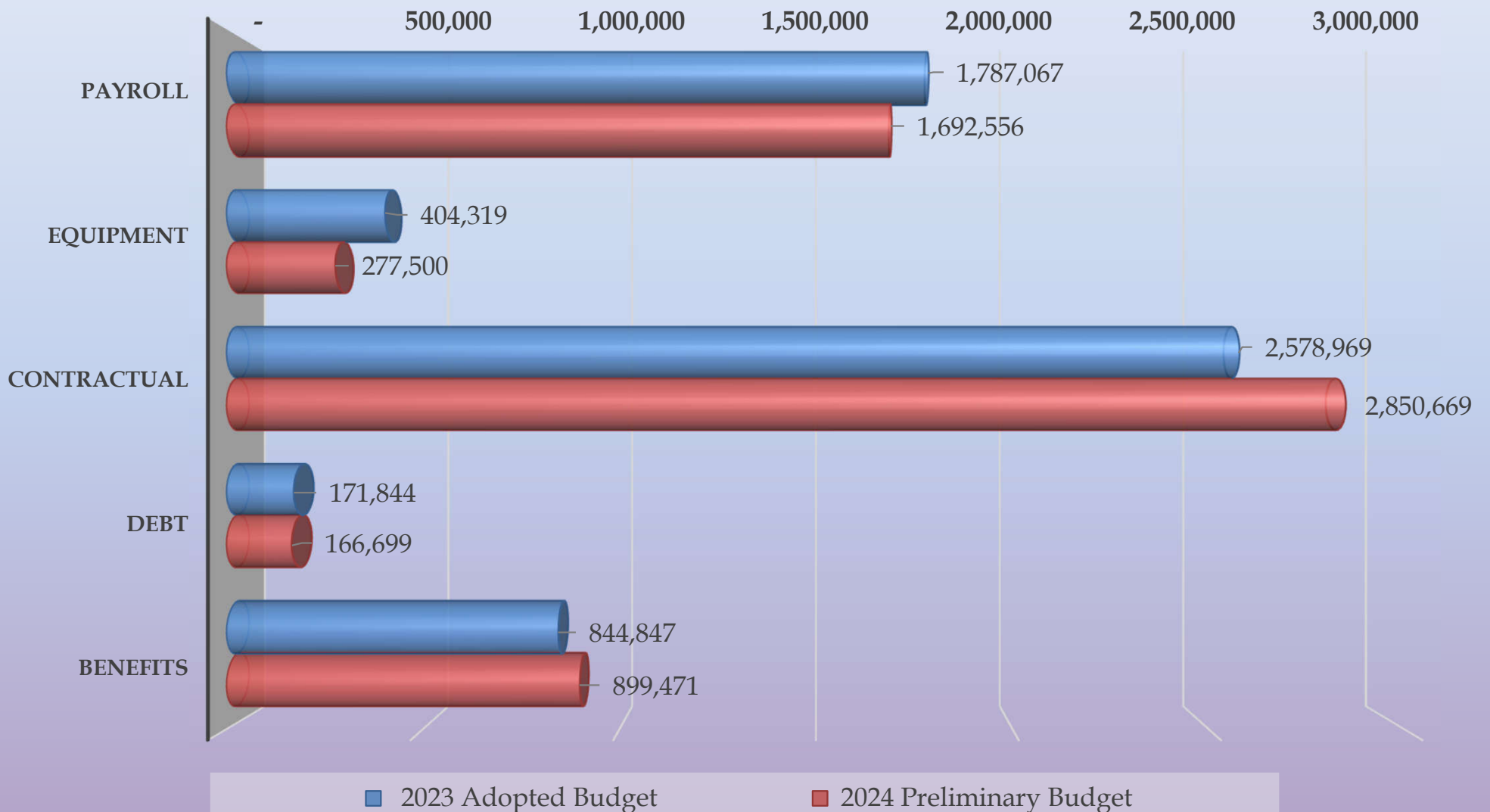
# Total Budgeted Expenditures by Fund



# Comparison of Budgeted Expenditures by Category

	2023 Adopted Budget	2024 Preliminary Budget	Increase/ (Decrease) Variance	% Variance
Payroll	1,787,067	1,692,556	(94,511)	-5.29%
Equipment	404,319	277,500	(126,819)	-31.37%
Contractual	2,578,969	2,850,669	271,700	10.54%
Debt	171,844	166,699	(5,145)	-2.99%
Benefits	844,847	899,471	54,624	6.47%
Total	5,787,047	5,886,895	99,848	1.73%

# Comparison of Budgeted Expenditures by Category



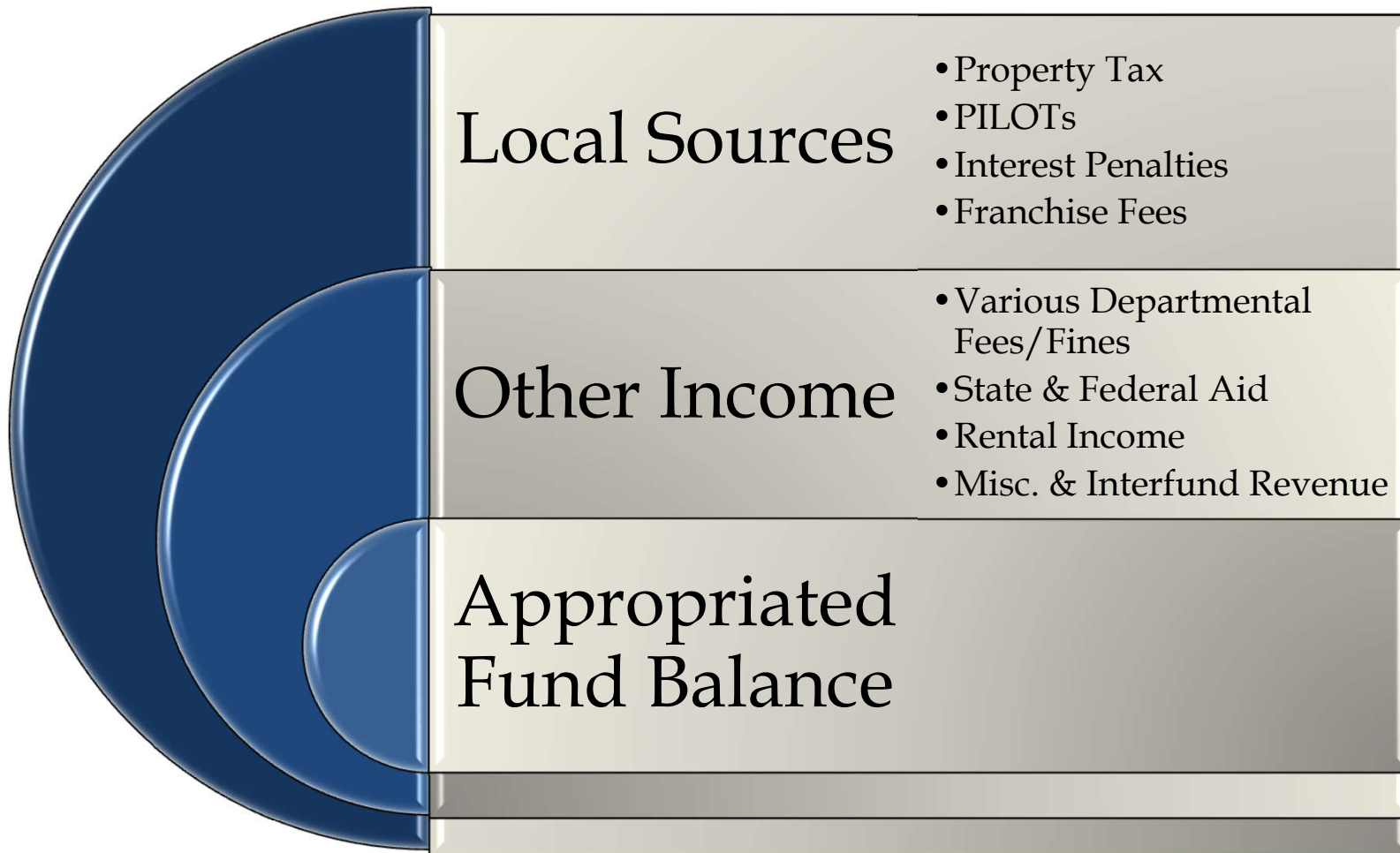
# Key Components

- General Fund budgeted costs are nearly the same as last year, with a slight decrease.
- Park expenses are down approx. \$33,800 as there will not be a day camp in 2024.
- Increase to Highway Budget of \$43,300 for road maintenance and construction and \$45,380 to Road Improvements, together these accounts total \$1,210,680, over 38% of the total Highway Budget.
- The Highway Budget contains a decrease of approx. \$105,000 for equipment purchases.
- NYS Retirement cost are projected to increase by approx. \$37,000.



# 2024 Revenues

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



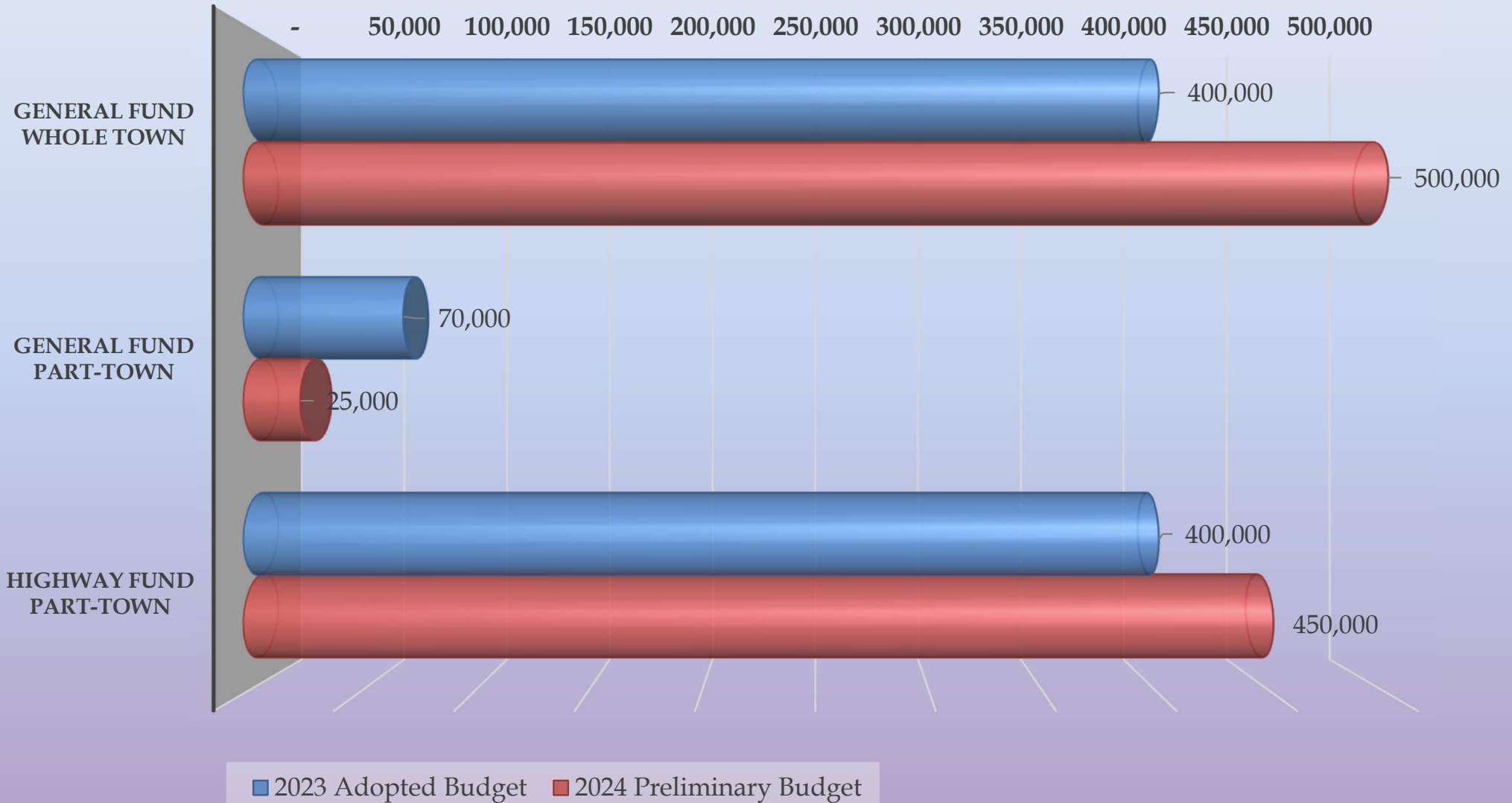
# Budgeted Revenue from Local Sources by Fund

	2023 Adopted Budget	2024 Preliminary Budget	Increase/ (Decrease) Variance
General Fund Whole Town	1,226,903	1,207,253	(19,650)
General Fund Part-Town	109,235	165,797	56,562
Highway Fund Part-Town	2,190,677	2,167,498	(23,179)
Total	3,526,814	3,540,548	13,733

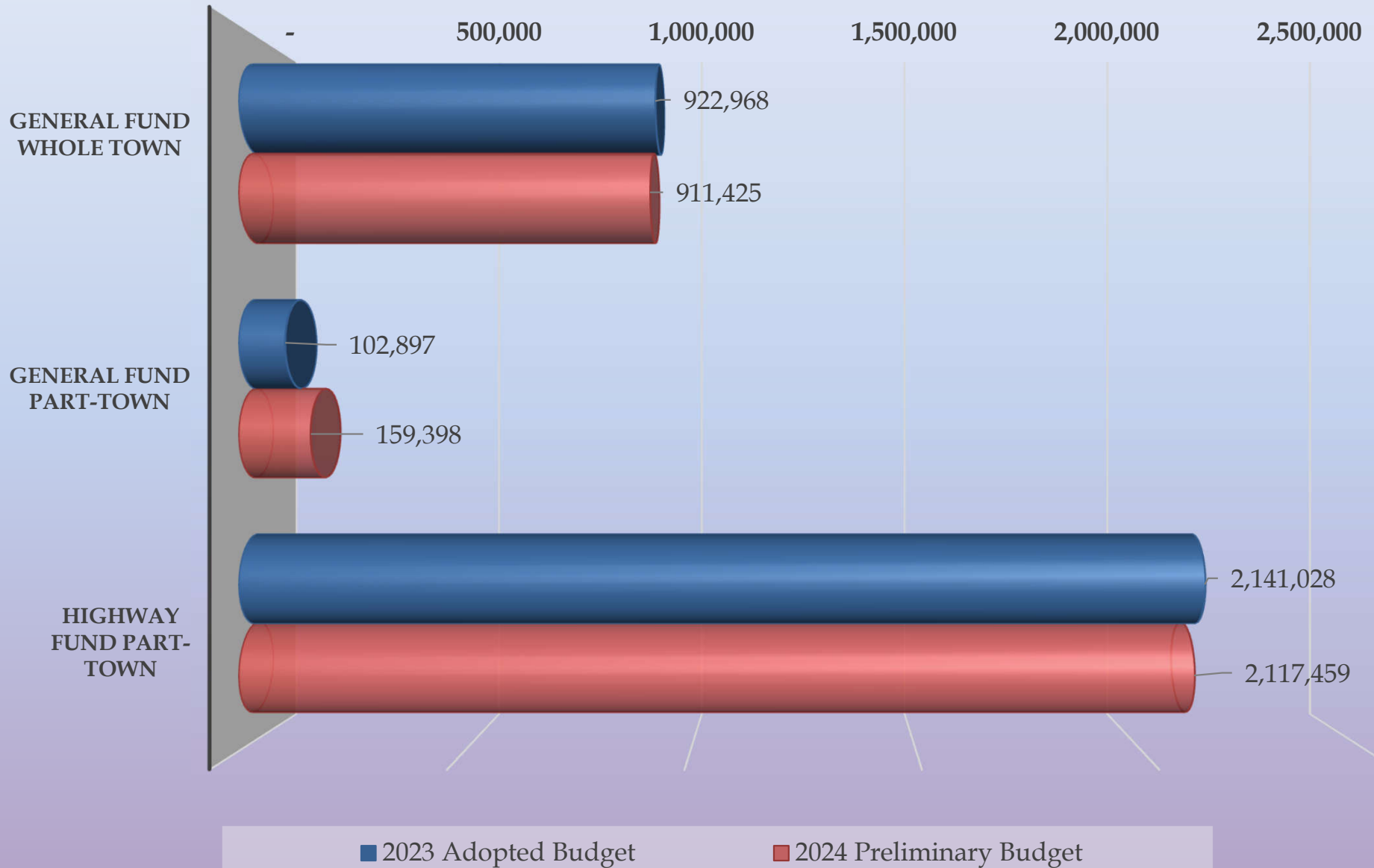
# Budgeted Revenue from Other Income by Fund

	2023 Adopted Budget	2024 Preliminary Budget	Increase/ (Decrease) Variance
General Fund Whole Town	866,567	778,997	(87,570)
General Fund Part-Town	57,500	58,100	600
Highway Fund Part-Town	466,165	534,251	68,086
Total	1,390,232	1,371,348	(18,884)

# Comparison of Appropriated Fund Balance



# Property Tax Comparison



# Tax Rate Calculation & Comparison

	Assessed Value	Tax Amount	2024 Rate per 1,000	2023 Rate per 1,000	Variance	% Variance
General Fund Whole Town	2,167,372,841	911,425	<b>0.421</b>	<b>0.430</b>	(0.009)	<b>-2.20%</b>
General Fund Part-Town	1,835,861,115	159,398	<b>0.087</b>	<b>0.057</b>	0.030	<b>52.32%</b>
Highway Fund Part-Town	1,835,861,115	2,117,459	<b>1.153</b>	<b>1.181</b>	(0.028)	<b>-2.34%</b>

# Tax Payment Comparison

	<u>Year</u>	<u>Assessment</u>	<u>Tax Payment</u>	<u>% Variance Increase</u>
General Fund Whole Town	2023	282,500	\$ 121.48	
	2024	282,500	\$ 118.80	
	Variance		<u>\$ (2.67)</u>	-2.20%
General Fund Part-Town	2023	282,500	\$ 16.10	
	2024	282,500	\$ 24.53	
	Variance		<u>\$ 8.42</u>	52.32%
Highway Fund Part-Town	2023	282,500	\$ 333.63	
	2024	282,500	\$ 325.84	
	Variance		<u>\$ (7.80)</u>	-2.34%



# **TOWN OF LYSANDER**

2024 PRELIMINARY BUDGET

SPECIAL DISTRICTS FUNDS



# 2023 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:

## Street Lighting

- Rates based on projected utility expenditures.

## Water Supply

- Rates based on projected OCWA hydrant fees.

## Water

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

## Fire Protection

- Rates set by contract amount with Fire Company.

## Sewer

- Rates set by projected maintenance costs due to OCWEP & debt service.

## Drainage

- Rates set by anticipated future maintenance needs.

# 2024 Special Districts Recap

Fund	Expenditures	Appropriated Fund Balance & Revenue	Amount to be Raised by Taxes
Lighting Districts	206,083	24,628	181,455
Water Supply Districts	48,987	0	48,987
Water Districts	18,188	12,543	5,645
Fire Protection Districts	122,157	0	122,157
Sewer Districts	206,870	165,010	41,860
Drainage Districts	276,820	473	276,347
<b>Total</b>	<b>879,105</b>	<b>202,654</b>	<b>676,451</b>



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