

TOWN OF LYSANDER



2026 PRELIMINARY BUDGET

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

FUNCTIONS CHARGED TO GENERAL FUND- WHOLE TOWN (A-FUND)

- Town Board
- Town Supervisor
- Justice Court
- Comptroller
- Tax Receiver
- Town Clerk
- Town Engineer
- Assessor
- Dog Control
- Highway Administration
- Parks & Recreation
- Historian
- Town Attorney
- Town Buildings

FUNCTIONS CHARGED TO GENERAL TOWN FUND, PART-TOWN (B-FUND)

- Code Enforcement
- Planning Board
- Zoning Board

HIGHWAY FUND PART-TOWN (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

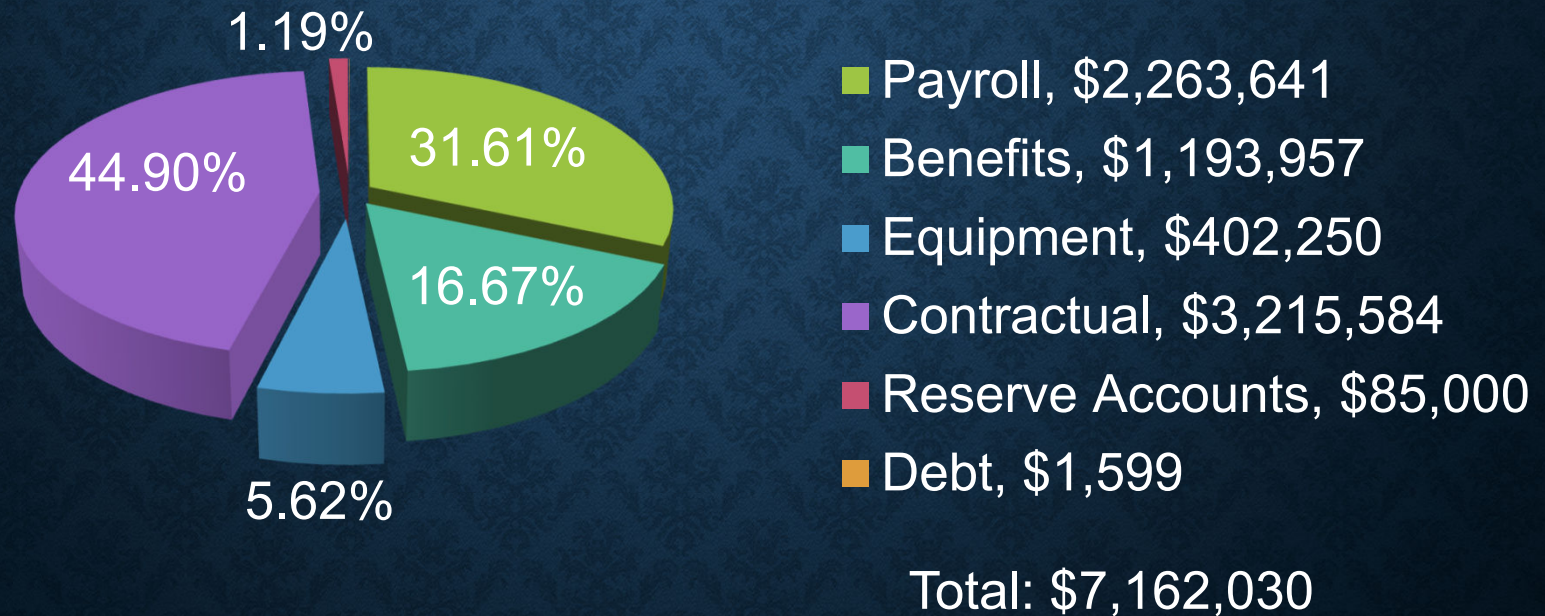
TOTAL BUDGETED EXPENDITURES COMPARISON

2026	\$7,162,030
2025	\$6,570,551
Increase	\$591,479

COMPARISON OF BUDGETED EXPENDITURES BY CATEGORY

	<u>2026</u>	<u>2025</u>	<u>Change</u>
Payroll	\$2,263,641	\$2,068,664	\$194,977
Benefits	\$1,193,957	\$1,086,380	\$107,577
Equipment	\$402,250	\$329,000	\$73,250
Contractual	\$3,215,584	\$2,877,553	\$338,031
Reserve Accounts	\$85,000	\$85,000	\$0
Debt	<u>\$1,599</u>	<u>\$123,954</u>	<u>\$(122,355)</u>
Total	\$7,162,030	\$6,570,551	\$591,479

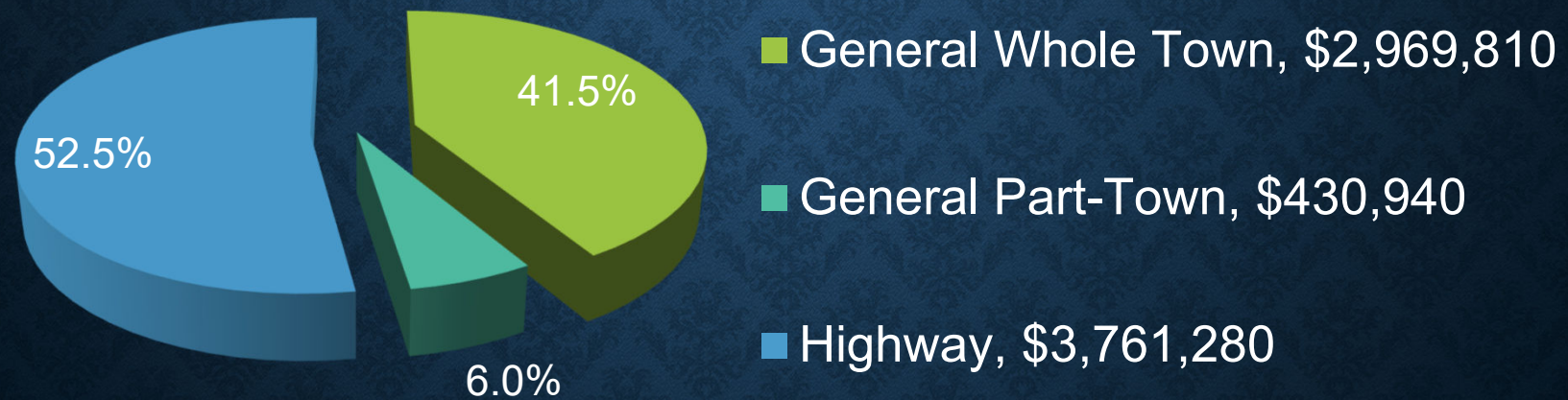
2026 TOTAL BUDGETED EXPENDITURES BY CATEGORY



TOTAL BUDGETED EXPENDITURES BY FUND

	<u>2026</u>	<u>2025</u>	<u>Change</u>
General Whole Town (A)	\$2,969,810	\$2,812,591	\$157,219
General Part-Town (B)	\$430,940	\$302,454	\$128,486
Highway (DB)	<u>\$3,761,280</u>	<u>\$3,455,505</u>	<u>\$305,774</u>
Total	\$7,162,030	\$6,570,551	\$591,479

2026 TOTAL BUDGETED EXPENDITURES BY FUND



Total: \$7,162,030

2026 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

2026 OTHER INCOME

<u>2026</u>	\$1,858,814
<u>2025</u>	\$1,810,137
<u>Increase</u>	\$48,560

TOTAL OTHER INCOME BY FUND

	<u>2026</u>	<u>2025</u>	<u>Change</u>
General Whole-Town (A)	\$1,131,224	\$1,091,022	\$40,201
General Part-Town (B)	\$64,398	\$64,477	\$(80)
Highway (DB)	<u>\$663,193</u>	<u>\$654,637</u>	<u>\$8,556</u>
Total	\$1,858,814	\$1,810,137	\$48,678

COMPARISON OF BUDGETED APPROPRIATED FUND BALANCE

<u>Fund</u>	<u>2026</u>	<u>2025</u>	<u>Change</u>
General	\$600,000	\$700,000	(\$100,000)
Part-Town	\$115,000	\$65,000	\$50,000
Highway	<u>\$650,000</u>	<u>\$450,000</u>	<u>\$200,000</u>
Total	\$1,365,000	\$1,215,000	\$150,000

2026 PROPERTY TAX LEVY

	<u>2026</u>	<u>2025</u>	<u>Change</u>
General Whole Town	\$1,238,066	\$1,021,569	\$216,497
General Part- Town	\$251,068	\$172,977	\$78,091
Highway	<u>\$2,449,082</u>	<u>\$2,350,868</u>	<u>\$98,214</u>
Total	\$3,938,216	\$3,545,415	\$392,801

2026 TAX RATE CALCULATION

	<u>Assessed Value</u>	<u>Tax Amount</u>	<u>Rate Per 1000</u>
General	\$2,218,090,606	\$1,238,066	\$0.558
General Part-Town	\$1,882,850,500	\$251,068	\$0.133
Highway Part-Town	\$1,882,850,500	\$2,449,082	\$1.301

2026 PROPERTY TAX RATES COMPARISON

	<u>2026 Rate</u>	<u>2025 Rate</u>	<u>Change</u>
<u>Inside Village</u>			
General Fund Whole-Town (A)	<u>\$0.558</u>	<u>\$0.468</u>	<u>\$0.091</u>
<u>Outside Village</u>			
General Fund Whole-Town (A)	\$0.558	\$0.468	\$0.091
General Fund Part-Town (B)	\$0.133	\$0.093	\$0.040
Highway Fund Part-Town (DB)	<u>\$1.301</u>	<u>\$1.270</u>	<u>\$0.031</u>
Total	\$1.992	\$1.831	\$0.161

2026 TAXES ON \$250,000 HOME

	<u>2026 Rate</u>	<u>2025 Rate</u>	<u>Change</u>
<u>Inside Village</u>	<u>\$139.54</u>	<u>\$116.85</u>	<u>\$22.69</u>
<u>Outside Village</u>			
General Fund	\$139.54	\$116.85	\$22.69
General Part-Town Fund	\$33.34	\$23.36	\$9.98
Highway Fund	<u>\$325.18</u>	<u>\$317.53</u>	<u>\$7.65</u>
Total	\$498.06	\$457.71	\$40.35

2026 SPECIAL 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 - Districts supplied by Village water are intended to be self sustaining through water billing rates.
- Sewer – Rate set by a combination of operating costs, and debt service payments.
- Drainage – Rate set by anticipated future maintenance needs and current fund balance.
- Fire Protection – Rate set by contract amount with Fire Company

2026 SPECIAL DISTRICTS

<u>Fund</u>	<u>Expenditures</u>	<u>Revenues</u>	<u>Appropriated Fund Balance</u>	<u>Amount To Be Raised By Taxes</u>
Lighting District	\$209,405	\$0	\$0	\$209,405
Water Supply District	\$53,852	\$0	\$0	\$53,852
Water Districts	\$17,563	\$0	\$11,288	\$6,275
Fire Protection Districts	\$129,597	\$0	\$0	\$129,597
Sewer Districts	\$224,514	\$0	\$6,000	\$218,514
Drainage Districts	<u>\$321,107</u>	<u>\$0</u>	<u>\$30,473</u>	<u>\$290,634</u>
Total	\$956,039	\$0	\$47,761	\$908,278

2026 HIGHLIGHTS

A Fund (General)

- NYST Barracks renovations – 20k required by contract
- 20k toward Flock camera/LPR system in Town of Lysander
 - 15k increase in funding for Canton Woods

B Fund (Part-Town)

- Increase in salary due to training / retirement
- Legal Fees – up 11k – litigation, ZBA/code challenges
- Planning & Development Director – 30k updating zoning/codes, increase in development
 - Union Contract Raises / Benefits increases – 15k
- Additional Full Time CEO – difference in pay offset by fund balance

DB Fund (Highway)

- Using additional 200k fund balance - items paid for this year not expended last years budget
- OT & P/T increases – 50k (winter of 2025 was the worst winter in last 6 years) we needed to increase budget for the possibility of a similar winter



THANK YOU!
QUESTIONS?