

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Marcellus

County of Onondaga

For the Fiscal Year Ended 12/31/2010

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AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF Marcellus

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2009 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2010:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SM) MISCELLANEOUS
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2009 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* ARRA SECTION \*\*\*

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(A) GENERAL

Balance Sheet

Code Description	2009	EdoCode	2010
<b>Assets</b>			
Cash	1,236,437	A200	-54,370
Cash In Time Deposits	205,046	A201	130,950
Petty Cash	400	A210	400
<b>TOTAL Cash</b>	<b>1,441,883</b>		<b>76,980</b>
Accounts Receivable	79,169	A380	72,156
<b>TOTAL Other Receivables (net)</b>	<b>79,169</b>		<b>72,156</b>
Due From Other Funds	109	A391	1,562,421
<b>TOTAL Due From Other Funds</b>	<b>109</b>		<b>1,562,421</b>
<b>TOTAL Assets</b>	<b>1,521,160</b>		<b>1,711,557</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(A) GENERAL

Balance Sheet

Code/Description	2009	ExpCode	2010
<b>Liabilities</b>			
Accounts Payable	1,959	A600	8,088
<b>TOTAL Accounts Payable</b>	<b>1,959</b>		<b>8,088</b>
Overpayments & Clearing Account	21,938	A690	13,317
<b>TOTAL Other Liabilities</b>	<b>21,938</b>		<b>13,317</b>
<b>TOTAL Liabilities</b>	<b>23,896</b>		<b>21,405</b>
Capital Reserve	100,751	A878	130,950
<b>TOTAL Special Reserves</b>	<b>100,751</b>		<b>130,950</b>
Unreserved Fund Balance Appropriated	90,000	A910	210,000
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>90,000</b>		<b>210,000</b>
Unreserved Fund Balance Unappropriated	1,306,513	A911	1,349,202
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>1,306,513</b>		<b>1,349,202</b>
<b>TOTAL Fund Equity</b>	<b>1,497,264</b>		<b>1,690,152</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>1,521,160</b>		<b>1,711,557</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Code Description	2009	EdbCode	2010
<b>Revenues</b>			
Real Property Taxes	969,290	A1001	942,740
<b>TOTAL Real Property Taxes</b>	<b>969,290</b>		<b>942,740</b>
Other Payments In Lieu of Taxes	6,028	A1081	6,292
Interest & Penalties On Real Prop Taxes	5,377	A1090	5,412
<b>TOTAL Real Property Tax Items</b>	<b>11,405</b>		<b>11,704</b>
Franchises	32,008	A1170	34,237
<b>TOTAL Non Property Tax Items</b>	<b>32,008</b>		<b>34,237</b>
Park And Recreational Charges	41,150	A2001	40,183
Special Recreational Facility Charges	20,778	A2025	19,265
Other Culture & Recreation Income	11,508	A2089	41,037
<b>TOTAL Departmental Income</b>	<b>73,436</b>		<b>100,485</b>
Youth Recreation Services, Other Govts	3,500	A2350	
Share of Joint Activity, Other Govts		A2390	12,993
<b>TOTAL Intergovernmental Charges</b>	<b>3,500</b>		<b>12,993</b>
Interest And Earnings	1,974	A2401	628
<b>TOTAL Use of Money And Property</b>	<b>1,974</b>		<b>628</b>
Dog Licenses	5,463	A2544	3,869
Permits, Other	16,158	A2590	15,138
<b>TOTAL Licenses And Permits</b>	<b>21,621</b>		<b>19,007</b>
Fines And Forfeited Bail	35,274	A2610	37,611
<b>TOTAL Fines And Forfeitures</b>	<b>35,274</b>		<b>37,611</b>
Insurance Recoveries		A2680	8,996
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>8,996</b>
Grants From Local Governments		A2706	80,000
Unclassified (specify)	8,190	A2770	2,085
<b>TOTAL Miscellaneous Local Sources</b>	<b>8,190</b>		<b>82,085</b>
St Aid, Revenue Sharing	30,784	A3001	28,923
St Aid, Mortgage Tax	107,573	A3005	124,685
St Aid, Real Property Tax Administration	14,058	A3040	
St Aid-Other Cul & Rec St Aid	3,099	A3889	
<b>TOTAL State Aid</b>	<b>155,515</b>		<b>153,608</b>
<b>TOTAL Revenues</b>	<b>1,312,213</b>		<b>1,404,094</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,312,213</b>		<b>1,404,094</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Code/Description	2009	EdpCode	2010
<b>Expenditures</b>			
Legislative Board, Pers Serv	24,480	A10101	24,480
Legislative Board, Contr Expend	15	A10104	
<b>TOTAL Legislative Board</b>	<b>24,495</b>		<b>24,480</b>
Municipal Court, Pers Serv	66,274	A11101	67,755
Municipal Court, Equip & Cap Outlay	1,857	A11102	1,206
Municipal Court, Contr Expend	5,944	A11104	5,912
<b>TOTAL Municipal Court</b>	<b>74,075</b>		<b>74,873</b>
Supervisor,pers Serv	12,000	A12201	12,000
Supervisor,contr Expend	806	A12204	525
<b>TOTAL Supervisor</b>	<b>12,806</b>		<b>12,525</b>
Comptroller,pers Serv	32,685	A13151	26,851
Comptroller, Equip & Cap Outlay	7,132	A13152	6,384
Comptroller, Contr Expend	1,204	A13154	1,861
<b>TOTAL Comptroller</b>	<b>41,021</b>		<b>35,096</b>
Tax Collection,pers Serv	8,619	A13301	8,619
Tax Collection,equip & Cap Outlay	1,285	A13302	330
Tax Collection,contr Expend	2,014	A13304	1,994
<b>TOTAL Tax Collection</b>	<b>11,918</b>		<b>10,943</b>
Assessment, Pers Serv	29,070	A13551	28,800
Assessment, Equip & Cap Outlay	579	A13552	84
Assessment, Contr Expend	10,019	A13554	19,745
<b>TOTAL Assessment</b>	<b>39,668</b>		<b>48,629</b>
Clerk,pers Serv	65,603	A14101	64,617
Clerk,equip & Cap Outlay	840	A14102	1,918
Clerk,contr Expend	3,879	A14104	4,115
<b>TOTAL Clerk</b>	<b>70,322</b>		<b>70,650</b>
Law, Contr Expend	36,000	A14204	36,543
<b>TOTAL Law</b>	<b>36,000</b>		<b>36,543</b>
Personnel, Contr Expend	5,570	A14304	5,450
<b>TOTAL Personnel</b>	<b>5,570</b>		<b>5,450</b>
Engineer, Contr Expend	58,005	A14404	17,655
<b>TOTAL Engineer</b>	<b>58,005</b>		<b>17,655</b>
Buildings, Equip & Cap Outlay	28,815	A16202	49,938
Buildings, Contr Expend	37,527	A16204	31,311
<b>TOTAL Buildings</b>	<b>66,341</b>		<b>81,249</b>
Central Comm System, Pers Serv	2,000	A16501	2,000
Central Comm System, Contr Expend	40	A16504	573
<b>TOTAL Central Comm System</b>	<b>2,040</b>		<b>2,573</b>
Central Storeroom, Contr Expend	671	A16604	346
<b>TOTAL Central Storeroom</b>	<b>671</b>		<b>346</b>
Central Print & Mail,contr Expend	4,557	A16704	3,104
<b>TOTAL Central Print &amp; Mail</b>	<b>4,557</b>		<b>3,104</b>
Unallocated Insurance, Contr Expend	39,368	A19104	40,802
<b>TOTAL Unallocated Insurance</b>	<b>39,368</b>		<b>40,802</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Code/Description	2009	Exp Code	2010
<b>Expenditures</b>			
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
<b>TOTAL Municipal Assn Dues</b>	<b>1,100</b>		<b>1,100</b>
Judgements And Claims, Contr Expend		A19304	
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>0</b>
Taxes & Assess On Munic Prop, Contr Expend	1,430	A19504	1,861
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>1,430</b>		<b>1,861</b>
<b>TOTAL General Government Support</b>	<b>489,386</b>		<b>467,879</b>
Fire, Contr Expend	109	A34104	116
<b>TOTAL Fire</b>	<b>109</b>		<b>116</b>
Control of Animals, Pers Serv	7,796	A35101	7,796
Control of Animals, Contr Expend	562	A35104	884
<b>TOTAL Control of Animals</b>	<b>8,358</b>		<b>8,680</b>
Safety Inspection, Pers Serv	7,927	A36201	13,835
Safety Inspection, Contr Expend	165	A36204	317
<b>TOTAL Safety Inspection</b>	<b>8,092</b>		<b>14,152</b>
<b>TOTAL Public Safety</b>	<b>16,559</b>		<b>22,948</b>
Narcotic Guid Council, Contr Expend	980	A42104	1,480
<b>TOTAL Narcotic Guid Council</b>	<b>980</b>		<b>1,480</b>
<b>TOTAL Health</b>	<b>980</b>		<b>1,480</b>
Street Admin, Pers Serv	50,313	A50101	51,240
Street Admin, Contr Expend	668	A50104	493
<b>TOTAL Street Admin</b>	<b>50,981</b>		<b>51,733</b>
Street Lighting, Contr Expend	18,677	A51824	19,102
<b>TOTAL Street Lighting</b>	<b>18,677</b>		<b>19,102</b>
<b>TOTAL Transportation</b>	<b>69,658</b>		<b>70,835</b>
Publicity, Contr Expend	1,448	A64104	314
<b>TOTAL Publicity</b>	<b>1,448</b>		<b>314</b>
Veterans Service, Contr Expend	550	A65104	600
<b>TOTAL Veterans Service</b>	<b>550</b>		<b>600</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,998</b>		<b>914</b>
Parks, Pers Serv	117,700	A71101	97,743
Parks, Equip & Cap Outlay	17,459	A71102	11,247
Parks, Contr Expend	40,243	A71104	118,458
Parks, Empl Bnfts	8,889	A71108	8,097
<b>TOTAL Parks</b>	<b>184,291</b>		<b>235,545</b>
Youth Prog, Pers Serv	85,500	A73101	71,735
Youth Prog, Contr Expend	21,782	A73104	20,473
Youth Prog, Empl Bnfts	5,011	A73108	5,942
<b>TOTAL Youth Prog</b>	<b>112,292</b>		<b>98,150</b>
Library, Contr Expend	27,500	A74104	27,500
<b>TOTAL Library</b>	<b>27,500</b>		<b>27,500</b>
Historian, Pers Serv	440	A75101	440
Historian, Contr Expend	5,249	A75104	5,251
<b>TOTAL Historian</b>	<b>5,689</b>		<b>5,691</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
<b>Expenditures</b>			
Adult Recreation, Pers Serv	14,456	A76201	13,446
Adult Recreation, Contr Expend	12,399	A76204	40,268
Adult Recreation, Empl Bnfts	1,106	A76208	1,114
<b>TOTAL Adult Recreation</b>	<b>27,961</b>		<b>54,828</b>
<b>TOTAL Culture And Recreation</b>	<b>357,733</b>		<b>421,714</b>
Refuse & Garbage, Contr Expend	7,770	A81604	12,919
<b>TOTAL Refuse &amp; Garbage</b>	<b>7,770</b>		<b>12,919</b>
Comm Beautification, Contr Expend	840	A85104	250
<b>TOTAL Comm Beautification</b>	<b>840</b>		<b>250</b>
Cemetery, Pers Serv	6,009	A88101	4,516
Cemetery, Contr Expend	99	A88104	112
<b>TOTAL Cemetery</b>	<b>6,108</b>		<b>4,628</b>
<b>TOTAL Home And Community Services</b>	<b>14,717</b>		<b>17,797</b>
State Retirement System	18,876	A90108	33,247
Social Security, Employer Cont	22,101	A90308	37,290
Worker's Compensation, Empl Bnfts	7,126	A90408	12,883
Disability Insurance, Empl Bnfts	2,133	A90558	997
Hospital & Medical (dental) Ins, Empl Bnft	120,914	A90608	127,146
Other Employee Benefits (spec)	6,029	A90898	5,907
<b>TOTAL Employee Benefits</b>	<b>177,180</b>		<b>217,470</b>
Debt Principal, Bond Anticipation Notes	5,225	A97306	
<b>TOTAL Debt Principal</b>	<b>5,225</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,133,436</b>		<b>1,221,037</b>
Transfers, Capital Projects Fund	28,500	A99509	
<b>TOTAL Operating Transfers</b>	<b>28,500</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>28,500</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,161,936</b>		<b>1,221,037</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(A) GENERAL

Changes in Fund Equity

Code Description	2009	FndCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year	1,241,011	A8021	1,497,263
Prior Period Adj-Increase To Fund Equity	105,976	A8012	9,832
Prior Period Adj - Decrease In Fund Equity		A8015	
<b>Restated Fund Equity - Beg of Year</b>	<b>1,346,987</b>	<b>A8022</b>	<b>1,507,095</b>
ADD - REVENUES AND OTHER SOURCES	1,312,213		1,404,094
DEDUCT - EXPENDITURES AND OTHER USES	1,161,936		1,221,037
<b>Fund Equity-End of Year</b>	<b>1,497,263</b>	<b>A8029</b>	<b>1,690,152</b>

(\$140 BULG.)

+ \$ 193K

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(A) GENERAL

Budget Summary

Code Description	2010	FdpCode	2011
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	944,078	A1049N	907,340
Est Rev - Real Property Tax Items	11,028	A1099N	11,028
Est Rev - Non Property Tax Items	29,000	A1199N	30,000
Est Rev - Departmental Income	93,000	A1299N	93,000
Est Rev - Intergovernmental Charges	14,814	A2399N	14,814
Est Rev - Use of Money And Property	1,000	A2499N	500
Est Rev - Licenses And Permits	12,800	A2599N	13,200
Est Rev - Fines And Forfeitures	15,500	A2649N	25,000
Est Rev - State Aid	170,000	A3099N	90,000
<b>TOTAL Estimated Revenues</b>	<b>1,291,220</b>		<b>1,184,882</b>
Appropriated Fund Balance	210,000	A599N	140,000
<b>TOTAL Estimated Other Sources</b>	<b>210,000</b>		<b>140,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,501,220</b>		<b>1,324,882</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(A) GENERAL

Budget Summary

Code Description	2010	EdnCode	2011
<b>Appropriations</b>			
App - General Government Support	637,965	A1999N	515,669
App - Public Safety	26,610	A3999N	27,328
App - Health	1,900	A4999N	1,900
App - Transportation	72,740	A5999N	72,740
App - Economic Assistance And Opportunity	4,550	A6999N	4,600
App - Culture And Recreation	493,992	A7999N	406,871
App - Home And Community Services	30,000	A8999N	30,105
App - Employee Benefits	228,963	A9199N	261,169
<b>TOTAL Appropriations</b>	<b>1,496,720</b>		<b>1,320,382</b>
App - Interfund Transfer	4,500	A9999N	4,500
<b>TOTAL Other Uses</b>	<b>4,500</b>		<b>4,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,501,220</b>		<b>1,324,882</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2009	EdoCode	2010
<b>Assets</b>			
Cash	57,277	B200	47,389
<b>TOTAL Cash</b>	<b>57,277</b>		<b>47,389</b>
Accounts Receivable	246	B380	1,430
<b>TOTAL Other Receivables (net)</b>	<b>246</b>		<b>1,430</b>
<b>TOTAL Assets</b>	<b>57,523</b>		<b>48,819</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2009	EcpCode	2010
<b>Liabilities</b>			
Due To Other Funds		B630	938
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>938</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>938</b>
Unreserved Fund Balance Appropriated	18,000	B910	18,000
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>18,000</b>		<b>18,000</b>
Unreserved Fund Balance Unappropriated	39,522	B911	29,881
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>39,522</b>		<b>29,881</b>
<b>TOTAL Fund Equity</b>	<b>57,522</b>		<b>47,881</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>57,522</b>		<b>48,819</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2009	EdaCode	2010
<b>Revenues</b>			
Real Property Taxes	75,659	B1001	79,109
<b>TOTAL Real Property Taxes</b>	<b>75,659</b>		<b>79,109</b>
Zoning Fees	17,731	B2110	10,243
<b>TOTAL Departmental Income</b>	<b>17,731</b>		<b>10,243</b>
Unclassified (specify)	313	B2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>313</b>		<b>0</b>
St Aid, State Revenue Sharing	18,080	B3001	16,987
<b>TOTAL State Aid</b>	<b>18,080</b>		<b>16,987</b>
<b>TOTAL Revenues</b>	<b>111,783</b>		<b>106,339</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>111,783</b>		<b>106,339</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code-Description	2009	EggCode	2010
<b>Expenditures</b>			
Safety Inspection, Pers Serv	54,872	B36201	55,969
Safety Inspection, Contr Expend	7,350	B36204	7,555
Safety Inspection, Empl Bnfts	6,392	B36208	
<b>TOTAL Safety Inspection</b>	<b>68,615</b>		<b>63,524</b>
<b>TOTAL Public Safety</b>	<b>68,615</b>		<b>63,524</b>
Zoning, Pers Serv	30,520	B80101	30,823
Zoning, Contr Expend	5,546	B80104	4,577
<b>TOTAL Zoning</b>	<b>36,066</b>		<b>35,400</b>
<b>TOTAL Home And Community Services</b>	<b>36,066</b>		<b>35,400</b>
State Retirement, Empl Bnfts	5,393	B90108	10,536
Social Security , Empl Bnfts		B90308	6,521
<b>TOTAL Employee Benefits</b>	<b>5,393</b>		<b>17,057</b>
<b>TOTAL Expenditures</b>	<b>110,074</b>		<b>115,981</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>110,074</b>		<b>115,981</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2009	EdoCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	55,814	B8021	57,523
Restated Fund Equity - Beg of Year	55,814	B8022	57,523
ADD - REVENUES AND OTHER SOURCES	111,783		106,339
DEDUCT - EXPENDITURES AND OTHER USES	110,074		115,981
Fund Equity - End of Year	57,523	B8029	47,881

*Approp. \$ 18 K  
used \$ 10 K*

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2010	EdaCode	2011
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	79,109	B1049N	87,025
Est Rev - Departmental Income	10,000	B1299N	10,000
Est Rev-State Aid	12,000	B3099N	12,000
<b>TOTAL Estimated Revenues</b>	<b>101,109</b>		<b>109,025</b>
Appropriated Fund Balance	18,000	B599N	18,000
<b>TOTAL Estimated Other Sources</b>	<b>18,000</b>		<b>18,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>119,109</b>		<b>127,025</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2010	EdpCode	2011
<b>Appropriations</b>			
App - Public Safety	63,969	B3999N	66,940
App - Home And Community Services	37,073	B8999N	37,536
App - Employee Benefits	16,567	B9199N	21,049
<b>TOTAL Appropriations</b>	<b>117,609</b>		<b>125,525</b>
Other Budgetary Purposes	1,500	B962N	1,500
<b>TOTAL Other Uses</b>	<b>1,500</b>		<b>1,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>119,109</b>		<b>127,025</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2009	ExpCode	2010
<b>Assets</b>			
Cash In Time Deposits	8,031	CM201	7,980
<b>TOTAL Cash</b>	<b>8,031</b>		<b>7,980</b>
Due From Other Funds		CM391	111
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>111</b>
<b>TOTAL Assets</b>	<b>8,031</b>		<b>8,091</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2009	EdoCode	2010
<b>Fund Equity</b>			
Unreserved Fund Balance Unappropriated	8,031	CM911	8,091
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>8,031</b>		<b>8,091</b>
<b>TOTAL Fund Equity</b>	<b>8,031</b>		<b>8,091</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>8,031</b>		<b>8,091</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2009	Edp Code	2010
<b>Revenues</b>			
Interest And Earnings	49	CM2401	2
<b>TOTAL Use of Money And Property</b>	<b>49</b>		<b>2</b>
<b>TOTAL Revenues</b>	<b>49</b>		<b>2</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>49</b>		<b>2</b>

TOWN OF Marcellus  
 Annual Update Document  
 For the Fiscal Year Ending 2010

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2009	EdbCode	2010
<b>Expenditures</b>			
Taxes & Assess On Munic Prop, Contr Expend	1,359	CM19504	
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>1,359</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>1,359</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,359</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,359</b>		<b>0</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(CM) MISCELLANEOUS SPECIAL REV

Changes in Fund Equity

Code Description	2009	EdpCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year	9,398	CM8021	8,089
Restated Fund Equity - Beg of Year	9,398	CM8022	8,089
ADD - REVENUES AND OTHER SOURCES	49		2
DEDUCT - EXPENDITURES AND OTHER USES	1,359		
Fund Equity-End of Year	8,089	CM8029	8,091

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2009	EqpCode	2010
<b>Assets</b>			
Cash	74,334	DA200	876,249
Cash In Time Deposits	62,579	DA201	67,444
<b>TOTAL Cash</b>	<b>136,913</b>		<b>943,693</b>
<b>TOTAL Assets</b>	<b>136,913</b>		<b>943,693</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Liabilities</b>			
Accounts Payable	502	DA600	11,850
<b>TOTAL Accounts Payable</b>	<b>502</b>		<b>11,850</b>
Accrued Liabilities	4,849	DA601	5,608
<b>TOTAL Accrued Liabilities</b>	<b>4,849</b>		<b>5,608</b>
Due To Other Funds		DA630	602,014
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>602,014</b>
<b>TOTAL Liabilities</b>	<b>5,351</b>		<b>619,472</b>
Capital Reserve	8,238	DA878	227,309
<b>TOTAL Special Reserves</b>	<b>8,238</b>		<b>227,309</b>
Unreserved Fund Balance Appropriated	35,000	DA910	35,000
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>35,000</b>		<b>35,000</b>
Unreserved Fund Balance Unappropriated	88,324	DA911	61,912
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>88,324</b>		<b>61,912</b>
<b>TOTAL Fund Equity</b>	<b>131,562</b>		<b>324,221</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>136,913</b>		<b>943,693</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2009	EdbCode	2010
<b>Revenues</b>			
Real Property Taxes	395,181	DA1001	382,244
<b>TOTAL Real Property Taxes</b>	<b>395,181</b>		<b>382,244</b>
Other Transportation Departmental Income		DA1789	6,140
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>6,140</b>
Transportation Services, Other Govts	83,750	DA2300	88,636
<b>TOTAL Intergovernmental Charges</b>	<b>83,750</b>		<b>88,636</b>
Interest And Earnings	2,533	DA2401	938
<b>TOTAL Use of Money And Property</b>	<b>2,533</b>		<b>938</b>
Sales of Scrap & Excess Materials		DA2650	31
Insurance Recoveries		DA2680	7,760
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>7,791</b>
Unclassified (specify)	143	DA2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>143</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>481,607</b>		<b>485,749</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>481,607</b>		<b>485,749</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2009	EcpCode	2010
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay	72,269	DA51302	54,789
Machinery, Contr Expend	58,130	DA51304	64,946
<b>TOTAL Machinery</b>	<b>130,400</b>		<b>119,735</b>
Snow Removal, Pers Serv	106,349	DA51421	122,527
Snow Removal, Contr Expend	84,412	DA51424	84,061
<b>TOTAL Snow Removal</b>	<b>190,761</b>		<b>206,588</b>
<b>TOTAL Transportation</b>	<b>321,161</b>		<b>326,323</b>
State Retirement, Empl Bnfts	7,127	DA90108	11,196
Social Security , Empl Bnfts	8,023	DA90308	9,307
Worker's Compensation, Empl Bnfts	9,808	DA90408	4,482
Hospital & Medical (dental) Ins, Empl Bnft	24,174	DA90608	31,783
<b>TOTAL Employee Benefits</b>	<b>49,131</b>		<b>56,768</b>
<b>TOTAL Expenditures</b>	<b>370,292</b>		<b>383,091</b>
Transfers, Capital Projects Fund	90,000	DA99509	
<b>TOTAL Operating Transfers</b>	<b>90,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>90,000</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>460,292</b>		<b>383,091</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2009	EdnCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	102,011	DA8021	131,563
Prior Period Adj.- Increase In Fund Equity	8,238	DA8012	90,000
Restated Fund Equity - Beg of Year	110,249	DA8022	221,563
ADD - REVENUES AND OTHER SOURCES	481,607		485,749
DEDUCT - EXPENDITURES AND OTHER USES	460,292		383,091
Fund Equity - End of Year	131,563	DA8029	324,221

+ \$193K ?

*app. \$35K*  
*used 0*  
*add. \$193K*

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2010	EdpCode	2011
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	382,244	DA1049N	372,675
Est. ReV. - Intergovernmental Charges	76,380	DA2399N	98,000
Est Rev - Use of Money And Property	1,200	DA2499N	200
<b>TOTAL Estimated Revenues</b>	<b>459,824</b>		<b>470,875</b>
Appropriated Fund Balance	35,000	DA599N	35,000
<b>TOTAL Estimated Other Sources</b>	<b>35,000</b>		<b>35,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>494,824</b>		<b>505,875</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code/Description	2010	ExpCode	2011
<b>Appropriations</b>			
App - Transportation	238,123	DA5999N	240,195
App - Home And Community Services	127,000	DA8999N	128,000
App - Employee Benefits	59,701	DA9199N	10,788
<b>TOTAL Appropriations</b>	<b>424,824</b>		<b>378,983</b>
Interfund Transfers	70,000	DA9999N	70,000
<b>TOTAL Other Uses</b>	<b>70,000</b>		<b>70,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>494,824</b>		<b>448,983</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Cash	9,436	DB200	209,141
Cash In Time Deposits	1,016	DB201	1,051
<b>TOTAL Cash</b>	<b>10,452</b>		<b>210,192</b>
Accounts Receivable	34,778	DB380	
<b>TOTAL Other Receivables (net)</b>	<b>34,778</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>45,230</b>		<b>210,192</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2009	EqbCode	2010
<b>Liabilities</b>			
Due To Other Funds		DB630	206,485
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>206,485</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>206,485</b>
Unreserved Fund Balance Appropriated	40,000	DB910	40,000
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>40,000</b>		<b>40,000</b>
Unreserved Fund Balance Unappropriated	5,230	DB911	-36,293
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>5,230</b>		<b>-36,293</b>
<b>TOTAL Fund Equity</b>	<b>45,230</b>		<b>3,707</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>45,230</b>		<b>210,192</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2009	EdpCode	2010
<b>Expenditures</b>			
Maint of Streets, Pers Serv	124,593	DB51101	117,324
Maint of Streets, Contr Expend	180,314	DB51104	216,134
<b>TOTAL Maint of Streets</b>	<b>304,907</b>		<b>333,458</b>
<b>TOTAL Transportation</b>	<b>304,907</b>		<b>333,458</b>
State Retirement, Empl Bnfts	7,127	DB90108	11,196
Social Security, Empl Bnfts	9,367	DB90308	8,886
Worker's Compensation, Empl Bnfts	6,820	DB90408	4,482
Hospital & Medical (dental) Ins, Empl Bnft	24,174	DB90608	22,702
<b>TOTAL Employee Benefits</b>	<b>47,487</b>		<b>47,266</b>
<b>TOTAL Expenditures</b>	<b>352,394</b>		<b>380,724</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>352,394</b>		<b>380,724</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2009	EdbCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	21,959	DB8021	45,254
Restated Fund Equity - Beg of Year	21,959	DB8022	45,254
ADD - REVENUES AND OTHER SOURCES	375,689		339,177
DEDUCT - EXPENDITURES AND OTHER USES	352,394		380,724
Fund Equity - End of Year	45,254	DB8029	3,707

           \$42K

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2010	Emp Code	2011
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	303,636	DB1049N	314,261
Est Rev - Use of Money And Property	1,000	DB2499N	200
Est Rev - State Aid	34,778	DB3099N	34,778
<b>TOTAL Estimated Revenues</b>	<b>339,414</b>		<b>349,239</b>
Appropriated Fund Balance	40,000	DB599N	40,000
<b>TOTAL Estimated Other Sources</b>	<b>40,000</b>		<b>40,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>379,414</b>		<b>389,239</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2010	EdpCode	2011
<b>Appropriations</b>			
App - Transportation	324,218	DB5999N	326,081
App - Employee Benefits	55,196	DB9199N	63,158
<b>TOTAL Appropriations</b>	<b>379,414</b>		<b>389,239</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>379,414</b>		<b>389,239</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Cash In Time Deposits	368,292	H201	221,661
<b>TOTAL Cash</b>	<b>368,292</b>		<b>221,661</b>
Accounts Receivable		H380	325,709
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>325,709</b>
Due From Other Funds		H391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>368,292</b>		<b>547,370</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Liabilities</b>			
Accounts Payable		H600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
Bond Anticipation Notes Payable	5,737,901	H626	5,800,709
<b>TOTAL Notes Payable</b>	<b>5,737,901</b>		<b>5,800,709</b>
Due To Other Funds		H630	142,754
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>142,754</b>
<b>TOTAL Liabilities</b>	<b>5,737,901</b>		<b>5,943,463</b>
Capital Reserve	368,293	H878	221,661
<b>TOTAL Special Reserves</b>	<b>368,293</b>		<b>221,661</b>
Unreserved Fund Balance Unappropriated	-5,737,901	H911	-5,617,754
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>-5,737,901</b>		<b>5,617,754</b>
<b>TOTAL Fund Equity</b>	<b>-5,369,608</b>		<b>5,396,093</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>368,293</b>		<b>547,370</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Results of Operation

Code-Description	2009	EdpCode	2010
<b>Revenues</b>			
Interest And Earnings	574	H2401	295
<b>TOTAL Use of Money And Property</b>	<b>574</b>		<b>295</b>
St Aid-Water Cap Proj		H3991	
<b>TOTAL State Aid</b>	<b>0</b>		<b>0</b>
Fed Aid, Water Cap Proj	477,000	H4991	
<b>TOTAL Federal Aid</b>	<b>477,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>477,574</b>		<b>295</b>
Interfund Transfers	208,500	H5031	
<b>TOTAL Interfund Transfers</b>	<b>208,500</b>		<b>0</b>
Bans Redeemed From Appropriations	5,225	H5731	466,874
<b>TOTAL Proceeds of Obligations</b>	<b>5,225</b>		<b>466,874</b>
<b>TOTAL Other Sources</b>	<b>213,725</b>		<b>466,874</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>691,299</b>		<b>467,169</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2009	EqpCode	2010
<b>Expenditures</b>			
Engineer, Equip & Cap Outlay	306,664	H14402	47,948
<b>TOTAL Engineer</b>	<b>306,664</b>		<b>47,948</b>
Pur of Land/right of Way,equip & Cap Out	146	H19402	
<b>TOTAL Pur of Land/right of Way</b>	<b>146</b>		<b>0</b>
Other Gen Govt Support, Equip & Cap Outlay	34,782	H19892	
<b>TOTAL Other Gen Govt Support</b>	<b>34,782</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>341,592</b>		<b>47,948</b>
Machinery, Equip & Cap Outlay	338,622	H51302	
<b>TOTAL Machinery</b>	<b>338,622</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>338,622</b>		<b>0</b>
Parks, Equip & Cap Outlay	1,992	H71102	32,875
<b>TOTAL Parks</b>	<b>1,992</b>		<b>32,875</b>
<b>TOTAL Culture And Recreation</b>	<b>1,992</b>		<b>32,875</b>
Source Supply Pwr & Pump, Equip & Cap Outla	1,867,430	H83202	119,252
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>1,867,430</b>		<b>119,252</b>
Water Trans & Distrib, Equip & Cap Outlay	3,090,017	H83402	293,579
<b>TOTAL Water Trans &amp; Distrib</b>	<b>3,090,017</b>		<b>293,579</b>
<b>TOTAL Home And Community Services</b>	<b>4,957,447</b>		<b>412,831</b>
Debt Principal, Bond Anticipation Notes		H97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>5,639,653</b>		<b>493,654</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>5,639,653</b>		<b>493,654</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2009	EdpCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	-266,673	H8021	-5,369,608
Prior Period Adj - Decrease In Fund Equity	154,581	H8015	
Restated Fund Equity - Beg of Year	-421,254	H8022	-5,369,608
ADD - REVENUES AND OTHER SOURCES	691,299		467,169
DEDUCT - EXPENDITURES AND OTHER USES	5,639,653		493,654
Fund Equity - End of Year	-5,369,608	H8029	-5,396,093

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Land	424,316	K101	424,316
Buildings	459,374	K102	459,374
Machinery & Equipment	2,250,300	K104	2,286,873
<b>TOTAL Fixed Assets (net)</b>	<b>3,133,990</b>		<b>3,170,563</b>
<b>TOTAL Assets</b>	<b>3,133,990</b>		<b>3,170,563</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2009	EqpCode	2010
<b>Fund Equity</b>			
Total Non-Current Govt Assets	3,133,990	K159	3,170,563
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>3,133,990</b>		<b>3,170,563</b>
<b>TOTAL Fund Equity</b>	<b>3,133,990</b>		<b>3,170,563</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>3,133,990</b>		<b>3,170,563</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2009	EdoCode	2010
<b>Assets</b>			
Cash In Time Deposits	176,648	SF201	388,001
<b>TOTAL Cash</b>	<b>176,648</b>		<b>388,001</b>
<b>TOTAL Assets</b>	<b>176,648</b>		<b>388,001</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SF) FIRE PROTECTION

Balance Sheet

Code/Description	2009	ExpCode	2010
<b>Liabilities</b>			
Due To Other Funds		SF630	224,433
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>224,433</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>224,433</b>
Reserve For Encumbrances	23,183	SF821	23,029
<b>TOTAL Reserve For Encumbrances</b>	<b>23,183</b>		<b>23,029</b>
Unreserved Fund Balance Unappropriated	153,465	SF911	140,539
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>153,465</b>		<b>140,539</b>
<b>TOTAL Fund Equity</b>	<b>176,648</b>		<b>163,568</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>176,648</b>		<b>388,001</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SF) FIRE PROTECTION

Results of Operation

Code Description	2009	EdpCode	2010
<b>Revenues</b>			
Real Property Taxes	487,924	SF1001	461,460
<b>TOTAL Real Property Taxes</b>	<b>487,924</b>		<b>461,460</b>
Other Public Safety Departmental Income	61,400	SF1589	61,400
<b>TOTAL Departmental Income</b>	<b>61,400</b>		<b>61,400</b>
Interest And Earnings	3,111	SF2401	780
<b>TOTAL Use of Money And Property</b>	<b>3,111</b>		<b>780</b>
Grants From Local Governments		SF2706	74,300
Unclassified (specify)	100	SF2770	750
Additional Description Rental of firehouse			
<b>TOTAL Miscellaneous Local Sources</b>	<b>100</b>		<b>75,050</b>
<b>TOTAL Revenues</b>	<b>552,535</b>		<b>598,690</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>552,535</b>		<b>598,690</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SF) FIRE PROTECTION

Results of Operation

Code Description	2009	EdpCode	2010
<b>Expenditures</b>			
Fire Protection, Contr Expend	416,377	SF34104	497,710
<b>TOTAL Fire Protection</b>	<b>416,377</b>		<b>497,710</b>
<b>TOTAL Public Safety</b>	<b>416,377</b>		<b>497,710</b>
Debt Principal Other Government	75,000	SF97976	75,000
<b>TOTAL Debt Principal</b>	<b>75,000</b>		<b>75,000</b>
Debt Interest Other Government	42,450	SF97977	39,000
<b>TOTAL Debt Interest</b>	<b>42,450</b>		<b>39,000</b>
<b>TOTAL Expenditures</b>	<b>533,827</b>		<b>611,710</b>
Transfers, Other Funds	90,000	SF99019	
<b>TOTAL Operating Transfers</b>	<b>90,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>90,000</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>623,827</b>		<b>611,710</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2009	EdpCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	224,698	SF8021	176,589
Prior Period Adj.- Increase In Fund Equity	23,183	SF8012	
Restated Fund Equity - Beg of Year	247,881	SF8022	176,589
ADD - REVENUES AND OTHER SOURCES	552,535		598,690
DEDUCT - EXPENDITURES AND OTHER USES	623,827		611,710
Fund Equity - End of Year	176,589	SF8029	163,569

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TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Cash In Time Deposits	17,887	SM201	242,894
<b>TOTAL Cash</b>	<b>17,887</b>		<b>242,894</b>
<b>TOTAL Assets</b>	<b>17,887</b>		<b>242,894</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2009	Edp Code	2010
<b>Liabilities</b>			
Due To Other Funds		SM630	232,890
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>232,890</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>232,890</b>
Unreserved Fund Balance Unappropriated	17,887	SM911	10,004
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>17,887</b>		<b>10,004</b>
<b>TOTAL Fund Equity</b>	<b>17,887</b>		<b>10,004</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>17,887</b>		<b>242,894</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SM) MISCELLANEOUS

Results of Operation

Code Description	2009	EdoCode	2010
<b>Revenues</b>			
Real Property Taxes	304,851	SM1001	313,370
<b>TOTAL Real Property Taxes</b>	<b>304,851</b>		<b>313,370</b>
Interest And Earnings	1,363	SM2401	579
<b>TOTAL Use of Money And Property</b>	<b>1,363</b>		<b>579</b>
<b>TOTAL Revenues</b>	<b>306,214</b>		<b>313,949</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>306,214</b>		<b>313,949</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SM) MISCELLANEOUS

Results of Operation

Code Description	2009	ExpCode	2010
<b>Expenditures</b>			
Ambulance, Contr Expend	311,004	SM45404	321,930
<b>TOTAL Ambulance</b>	<b>311,004</b>		<b>321,930</b>
<b>TOTAL Health</b>	<b>311,004</b>		<b>321,930</b>
<b>TOTAL Expenditures</b>	<b>311,004</b>		<b>321,930</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>311,004</b>		<b>321,930</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SM) MISCELLANEOUS

Changes in Fund Equity

Code Description	2009	EdpCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	22,775	SM8021	17,985
Restated Fund Equity - Beg of Year	22,775	SM8022	17,985
ADD - REVENUES AND OTHER SOURCES	306,214		313,949
DEDUCT - EXPENDITURES AND OTHER USES	311,004		321,930
Fund Equity - End of Year	17,985	SM8029	10,004

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TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SS) SEWER

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Cash In Time Deposits	31,298	SS201	164,325
<b>TOTAL Cash</b>	<b>31,298</b>		<b>164,325</b>
<b>TOTAL Assets</b>	<b>31,298</b>		<b>164,325</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SS) SEWER

Balance Sheet

Code Description	2009	ExpCode	2010
<b>Liabilities</b>			
Accounts Payable		SS600	25,041
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>25,041</b>
Due To Other Funds		SS630	116,915
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>116,915</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>141,956</b>
Unreserved Fund Balance Unappropriated	31,298	SS911	22,369
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>31,298</b>		<b>22,369</b>
<b>TOTAL Fund Equity</b>	<b>31,298</b>		<b>22,369</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>31,298</b>		<b>164,325</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SS) SEWER

Results of Operation

Code Description	2009	EqpCode	2010
<b>Revenues</b>			
Real Property Taxes	131,820	SS1001	126,400
<b>TOTAL Real Property Taxes</b>	<b>131,820</b>		<b>126,400</b>
Interest And Earnings	867	SS2401	382
<b>TOTAL Use of Money And Property</b>	<b>867</b>		<b>382</b>
<b>TOTAL Revenues</b>	<b>132,687</b>		<b>126,782</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>132,687</b>		<b>126,782</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SS) SEWER

Results of Operation

Code/Description	2009	EdpCode	2010
<b>Expenditures</b>			
Taxes & Assess On Munic Prop, Contr Expend	103,834	SS19504	117,722
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>103,834</b>		<b>117,722</b>
<b>TOTAL General Government Support</b>	<b>103,834</b>		<b>117,722</b>
Debt Principal, Serial Bonds	12,000	SS97106	12,000
<b>TOTAL Debt Principal</b>	<b>12,000</b>		<b>12,000</b>
Debt Interest, Serial Bonds	6,600	SS97107	6,000
<b>TOTAL Debt Interest</b>	<b>6,600</b>		<b>6,000</b>
<b>TOTAL Expenditures</b>	<b>122,434</b>		<b>135,722</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>122,434</b>		<b>135,722</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SS) SEWER

Changes in Fund Equity

Code Description	2009	EmpCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year	21,057	SS8021	31,309
Restated Fund Equity - Beg of Year	21,057	SS8022	31,309
ADD - REVENUES AND OTHER SOURCES	132,687		126,782
DEDUCT - EXPENDITURES AND OTHER USES	122,434		135,722
Fund Equity-End of Year	31,309	SS8029	22,369

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TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SS) SEWER

Budget Summary

Code Description	2010	Exp Code	2011
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	126,399	SS1049N	129,500
<b>TOTAL Estimated Revenues</b>	<b>126,399</b>		<b>129,500</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>126,399</b>		<b>129,500</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SS) SEWER

Budget Summary

Code Description	2010	EdpCode	2011
<b>Appropriations</b>			
App - General Government Support	108,399	SS1999N	112,000
App - Debt Service	18,000	SS9899N	17,500
<b>TOTAL Appropriations</b>	<b>126,399</b>		<b>129,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>126,399</b>		<b>129,500</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SW) WATER

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Assets</b>			
Cash In Time Deposits	48,590	SW201	137,892
<b>TOTAL Cash</b>	<b>48,590</b>		<b>137,892</b>
Accounts Receivable		SW380	20,942
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>20,942</b>
<b>TOTAL Assets</b>	<b>48,590</b>		<b>158,834</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SW) WATER

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Liabilities</b>			
Accounts Payable		SW600	2,826
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>2,826</b>
Due To Other Funds		SW630	24,559
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>24,559</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>27,385</b>
Unreserved Fund Balance Unappropriated	48,590	SW911	131,449
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>48,590</b>		<b>131,449</b>
<b>TOTAL Fund Equity</b>	<b>48,590</b>		<b>131,449</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>48,590</b>		<b>158,834</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SW) WATER

Results of Operation

Code Description	2009	EqpCode	2010
<b>Revenues</b>			
Real Property Taxes	115,356	SW1001	178,995
<b>TOTAL Real Property Taxes</b>	<b>115,356</b>		<b>178,995</b>
Share of Joint Activity, Other Govts		SW2390	20,942
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>20,942</b>
Interest And Earnings	607	SW2401	159
<b>TOTAL Use of Money And Property</b>	<b>607</b>		<b>159</b>
<b>TOTAL Revenues</b>	<b>115,963</b>		<b>200,096</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>115,963</b>		<b>200,096</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SW) WATER

Results of Operation

Code Description	2009	EqpCode	2010
<b>Expenditures</b>			
Water Administration, Contr Expend	113,539	SW83104	117,237
<b>TOTAL Water Administration</b>	<b>113,539</b>		<b>117,237</b>
<b>TOTAL Home And Community Services</b>	<b>113,539</b>		<b>117,237</b>
<b>TOTAL Expenditures</b>	<b>113,539</b>		<b>117,237</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>113,539</b>		<b>117,237</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SW) WATER

Changes in Fund Equity

Code Description	2009	EdoCode	2010
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year	46,166	SW8021	48,590
Restated Fund Equity - Beg of Year	46,166	SW8022	48,590
ADD - REVENUES AND OTHER SOURCES	115,963		200,096
DEDUCT - EXPENDITURES AND OTHER USES	113,539		117,237
Fund Equity-End of Year	48,590	SW8029	131,449

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SW) WATER

Budget Summary

Code Description	2010	FdpCode	2011
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	179,023	SW1049N	192,717
Est Rev-Miscellaneous Local Sources	20,800	SW2799N	20,800
<b>TOTAL Estimated Revenues</b>	<b>199,823</b>		<b>213,517</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>199,823</b>		<b>213,517</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(SW) WATER

Budget Summary

Code Description	2010	EdpCode	2011
<b>Appropriations</b>			
App - General Government Support	199,823	SW1999N	213,517
<b>TOTAL Appropriations</b>	<b>199,823</b>		<b>213,517</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>199,823</b>		<b>213,517</b>

TOWN OF Marcellus  
 Annual Update Document  
 For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Code Description	2009	EdbCode	2010
<b>Assets</b>			
Cash	19,455	TA200	48,539
<b>TOTAL Cash</b>	<b>19,455</b>		<b>48,539</b>
<b>TOTAL Assets</b>	<b>19,455</b>		<b>48,539</b>

TOWN OF Marcellus  
Annual Update Document  
For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Code Description	2009	EdpCode	2010
<b>Liabilities</b>			
Due To Other Funds	109	TA630	11,544
<b>TOTAL Due To Other Funds</b>	<b>109</b>		<b>11,544</b>
State Retirement	98	TA18	
Group Insurance	18,742	TA20	26,975
Federal Income Tax		TA22	476
Social Security Tax	38	TA26	
Nyc Income Tax		TA27	3,021
Guaranty & Bid Deposits	266	TA30	6,523
Other Funds (specify)	192	TA85	
<b>TOTAL Agency Liabilities</b>	<b>19,336</b>		<b>36,995</b>
<b>TOTAL Liabilities</b>	<b>19,445</b>		<b>48,539</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>19,445</b>		<b>48,539</b>

TOWN OF Marcellus  
Statement of Indebtedness  
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2000000005	EDPCODE	Amount
Month and Year of Issue		3/23/1982
Purpose of Issue		SEWER DISTRICT
Current Interest Rate		5.0000
Outstanding Beginning of Year	2P18771	120,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	12,000
Outstanding End of the Fiscal Year	2P18777	108,000
Final Maturity Date		8/1/2019

Total Bond		Amount
Outstanding Beginning of Year		120,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		12,000
Outstanding End of Year		108,000

0

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Total of All Indebtedness  
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond		Amount
Outstanding Beginning of Year		5,857,901
Prior Year Adjustment		0
Issued During Fiscal Year		458,525
Paid During Fiscal Year		85,000
Outstanding End of Year		6,231,426

TOWN OF Marcellus  
Statement of Indebtedness  
For the Fiscal Year Ending 2010

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2008000001	EDPCODE	Amount
Month and Year of Issue		10/31/2008
Purpose of Issue		EFC- Water
Current Interest Rate		.0000
Outstanding Beginning of Year	2P18661	646,387
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	0
Outstanding End of the Fiscal Year	2P18667	646,387
Final Maturity Date		10/31/2014

Bond Anticipation Note No. 2010000001	EDPCODE	Amount
Month and Year of Issue		5/6/2010
Purpose of Issue		EFC- Water
Current Interest Rate		.0000
Outstanding Beginning of Year	2P18661	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	458,525
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	73,000
Outstanding End of the Fiscal Year	2P18667	385,525
Final Maturity Date		10/31/2014

Bond Anticipation Note No. 2009000001	EDPCODE	Amount
Month and Year of Issue		1/5/2009
Purpose of Issue		EFC- Water
Current Interest Rate		.0000
Outstanding Beginning of Year	2P18661	5,091,514
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	0
Outstanding End of the Fiscal Year	2P18667	5,091,514
Final Maturity Date		10/31/2014

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		5,737,901
Prior Year Adjustment		0
Issued During Fiscal Year		458,525
Paid During Fiscal Year		73,000
Outstanding End of Year		6,123,426
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

TOWN OF Marcellus  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2010

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$400.00
Demand Deposits	9Z2011	\$2,413,266.00
Time Deposits	9Z2021	\$0.00
Total		\$2,413,666.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,787,934.00
Total		\$3,037,934.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Marcellus  
Bank Reconciliation  
For the Fiscal Year Ending 2010

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0498	\$1,045	\$0	\$0	\$1,045
				<u>\$2,489,146</u>
				<u>\$400.00</u>
				<u>\$0.00</u>
			9ZCASH     *	<u>\$2,489,546</u>
			9ZCASHB    *	<u>\$2,489,546</u>

\* Must be equal

TOWN OF Marcellus  
Local Government Questionnaire  
For the Fiscal Year Ending 2010

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Marcellus  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2010

Total Full Time Employees:		15			
Total Part Time Employees:		121			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$66,175.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$62,004.00			
90408	Worker's Compensation Insurance	\$21,846.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$997.00			
90608	Hospital and Medical (Dental) Insurance	\$181,631.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$5,907.00			
<b>Total</b>		<b>\$338,560.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$353,714.00</b>			

TOWN OF Marcellus  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2010

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$12,198	5,177	gallons	
Diesel Fuel	\$31,645	13,065	gallons	
Fuel Oil			gallons	
Natural Gas	\$7,535		cubic feet	
Electricity	\$30,138		kilowatts	
Coal			tons	

TOWN OF Marcellus  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2010

**Annual OPEB Cost and Net OPEB Obligation**

Type of Other Post Employment Benefits Plan  
Annual Required Contribution(ARC)  
Interest on Net OPEB Obligation  
Adjustment to Annual Required Contribution  
Annual OPEB Expense  
Less: Actual Contribution Made  
Increase in Net OPEB Obligation  
Net OPEB Obligation - beginning of year  
Net OPEB Obligation - end of year  
Total Other Post Employment Benefits as reported in Accounts 683 in  
Financial Section, Current Fiscal Year  
Percentage of Annual OPEB Cost Contributed (Actual Contribution  
Made/Annual OPEB Cost)

**Funded Status and Funding Process**

Actuarial Accrued Liability(AAL)  
Less: Actuarial Value of Plan Assets  
Unfunded Actuarial Accrued Liability(UAAL)  
Funded Ratio(Actuarial Value of Plan Assets/AAL)  
Annual Covered Payroll (of active employees covered by the plan)  
UAAL as Percentage of Annual Covered Payroll

**Other OPEB Information**

Date of most recent actuarial valuation  
Actuarial method used  
Assumed rate of return on investments discount rate .00%  
Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, MARY JO PAUL, hereby certify that I am the Chief Fiscal Officer of the TOWN of MARCELLUS, and that the information provided in the annual financial report of the TOWN of MARCELLUS, for the fiscal year ended 12/31/2010, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of MARCELLUS, and adopted by me as my signature for use in conjunction with the filing of the TOWN of MARCELLUS's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of MARCELLUS's annual financial report for the fiscal year ended 12/31/2010 and filed by means of electronic data transmission.

TRACIE E BARNES  
Name of Report Preparer if different  
than Chief Fiscal Officer

(315) 673-3269  
Telephone Number

04/04/2014  
Date of Certification

MARY JO PAUL  
Name

TOWN SUPERVISOR  
Title

24 EAST MAIN ST  
Official Address

(315) 673-3269  
Official Telephone Number