

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 12/31/2011

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 2010 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2011:

- (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 2010 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** 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 2011

(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	-54,370	A200	102,647
Cash In Time Deposits		A201	160,270
Petty Cash	400	A210	400
TOTAL Cash	-53,970		263,317
Accounts Receivable	72,156	A380	59,101
TOTAL Other Receivables (net)	72,156		59,101
Due From Other Funds	1,562,421	A391	546,248
TOTAL Due From Other Funds	1,562,421		546,248
Cash In Time Deposits Special Reserves	130,950	A231	
TOTAL Restricted Assets	130,950		0
TOTAL Assets	1,711,557		868,666

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(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
Accounts Payable	8,088	A600	11,622
TOTAL Accounts Payable	8,088		11,622
Overpayments & Clearing Account	13,317	A690	-3,359
TOTAL Other Liabilities	13,317		-3,359
TOTAL Liabilities	21,405		8,263
Fund Balance			
Capital Reserve	130,950	A878	
TOTAL Restricted Fund Balance	130,950		0
Unreserved Fund Balance Appropriated	210,000	A910	
Assigned Appropriated Fund Balance		A914	75,000
Assigned Unappropriated Fund Balance		A915	10,552
TOTAL Assigned Fund Balance	210,000		85,552
Unreserved Fund Balance Unappropriated	1,349,202	A911	
Unassigned Fund Balance		A917	774,851
TOTAL Unassigned Fund Balance	1,349,202		774,851
TOTAL Fund Balance	1,690,152		860,403
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,711,557		868,666

TOWN OF Marcellus
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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	942,740	A1001	907,340
TOTAL Real Property Taxes	942,740		907,340
Other Payments In Lieu of Taxes	6,292	A1081	6,255
Interest & Penalties On Real Prop Taxes	5,412	A1090	6,299
TOTAL Real Property Tax Items	11,704		12,554
Franchises	34,237	A1170	37,250
TOTAL Non Property Tax Items	34,237		37,250
Park And Recreational Charges	40,183	A2001	43,052
Special Recreational Facility Charges	19,265	A2025	21,290
Other Culture & Recreation Income	41,037	A2089	39,068
TOTAL Departmental Income	100,485		103,410
Youth Recreation Services, Other Govts		A2350	2,645
Share of Joint Activity, Other Govts	12,993	A2390	15,484
TOTAL Intergovernmental Charges	12,993		18,129
Interest And Earnings	628	A2401	670
TOTAL Use of Money And Property	628		670
Dog Licenses	3,869	A2544	4,820
Licenses, Other		A2545	70
Permits, Other	15,138	A2590	15,123
TOTAL Licenses And Permits	19,007		20,013
Fines And Forfeited Bail	37,611	A2610	27,262
Forfeiture of Crime Proceeds		A2625	160
TOTAL Fines And Forfeitures	37,611		27,422
Sales of Equipment		A2665	8,476
Insurance Recoveries	8,996	A2680	544
TOTAL Sale of Property And Compensation For Loss	8,996		9,020
Grants From Local Governments	80,000	A2706	
Unclassified (specify)	2,085	A2770	-1,749
TOTAL Miscellaneous Local Sources	82,085		-1,749
St Aid, Revenue Sharing	28,923	A3001	28,345
St Aid, Mortgage Tax	124,685	A3005	100,727
St Aid, Real Property Tax Administration		A3040	11,655
TOTAL State Aid	153,608		140,727
TOTAL Revenues	1,404,094		1,274,786
TOTAL Revenues	1,404,094		1,274,786

TOWN OF Marcellus
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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Legislative Board, Pers Serv	24,480	A10101	24,480
Legislative Board, Contr Expend		A10104	1,338
TOTAL Legislative Board	24,480		25,818
Municipal Court, Pers Serv	67,755	A11101	66,552
Municipal Court, Equip & Cap Outlay	1,206	A11102	
Municipal Court, Contr Expend	5,912	A11104	5,659
TOTAL Municipal Court	74,873		72,211
Supervisor,pers Serv	12,000	A12201	12,000
Supervisor,contr Expend	525	A12204	733
TOTAL Supervisor	12,525		12,733
Comptroller,pers Serv	26,851	A13151	34,000
Comptroller, Equip & Cap Outlay	6,384	A13152	1,573
Comptroller, Contr Expend	1,861	A13154	2,104
TOTAL Comptroller	35,096		37,677
Tax Collection,pers Serv	8,619	A13301	9,599
Tax Collection,equip & Cap Outlay	330	A13302	
Tax Collection,contr Expend	1,994	A13304	2,497
TOTAL Tax Collection	10,943		12,096
Assessment, Pers Serv	28,800	A13551	28,600
Assessment, Equip & Cap Outlay	84	A13552	
Assessment, Contr Expend	19,745	A13554	18,753
TOTAL Assessment	48,629		47,353
Clerk,pers Serv	64,617	A14101	63,930
Clerk,equip & Cap Outlay	1,918	A14102	389
Clerk,contr Expend	4,115	A14104	4,015
TOTAL Clerk	70,650		68,334
Law, Contr Expend	36,543	A14204	42,700
TOTAL Law	36,543		42,700
Personnel, Contr Expend	5,450	A14304	3,896
TOTAL Personnel	5,450		3,896
Engineer, Contr Expend	17,655	A14404	7,427
TOTAL Engineer	17,655		7,427
Buildings, Equip & Cap Outlay	49,938	A16202	38,008
Buildings, Contr Expend	31,311	A16204	38,414
TOTAL Buildings	81,249		76,422
Central Comm System, Pers Serv	2,000	A16501	2,000
Central Comm System, Contr Expend	573	A16504	280
TOTAL Central Comm System	2,573		2,280
Central Storeroom, Contr Expend	346	A16604	
TOTAL Central Storeroom	346		0
Central Print & Mail,contr Expend	3,104	A16704	2,097
TOTAL Central Print & Mail	3,104		2,097
Unallocated Insurance, Contr Expend	40,802	A19104	43,750
TOTAL Unallocated Insurance	40,802		43,750

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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
TOTAL Municipal Assn Dues	1,100		1,100
Judgements And Claims, Contr Expend		A19304	64
TOTAL Judgements And Claims	0		64
Taxes & Assess On Munic Prop, Contr Expend	1,861	A19504	1,537
TOTAL Taxes & Assess On Munic Prop	1,861		1,537
TOTAL General Government Support	467,879		457,495
Fire, Contr Expend	116	A34104	183
TOTAL Fire	116		183
Control of Animals, Pers Serv	7,796	A35101	7,913
Control of Animals, Contr Expend	884	A35104	847
TOTAL Control of Animals	8,680		8,760
Safety Inspection, Pers Serv	13,835	A36201	15,435
Safety Inspection, Contr Expend	317	A36204	38
TOTAL Safety Inspection	14,152		15,473
TOTAL Public Safety	22,948		24,416
Narcotic Guid Council, Contr Expend	1,480	A42104	980
TOTAL Narcotic Guid Council	1,480		980
TOTAL Health	1,480		980
Street Admin, Pers Serv	51,240	A50101	47,200
Street Admin, Equip & Cap Outlay		A50102	4,040
Street Admin, Contr Expend	493	A50104	532
TOTAL Street Admin	51,733		51,772
Street Lighting, Contr Expend	19,102	A51824	16,168
TOTAL Street Lighting	19,102		16,168
TOTAL Transportation	70,835		67,940
Publicity, Contr Expend	314	A64104	
TOTAL Publicity	314		0
Veterans Service, Contr Expend	600	A65104	
TOTAL Veterans Service	600		0
TOTAL Economic Assistance And Opportunity	914		0
Parks, Pers Serv	97,743	A71101	101,880
Parks, Equip & Cap Outlay	11,247	A71102	4,367
Parks, Contr Expend	118,458	A71104	36,078
Parks, Empl Bnfts	8,097	A71108	7,373
TOTAL Parks	235,545		149,698
Youth Prog, Pers Serv	71,735	A73101	125,593
Youth Prog, Contr Expend	20,473	A73104	27,682
Youth Prog, Empl Bnfts	5,942	A73108	
TOTAL Youth Prog	98,150		153,275
Library, Contr Expend	27,500	A74104	27,500
TOTAL Library	27,500		27,500
Historian, Pers Serv	440	A75101	440

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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Historian, Contr Expend	5,251	A75104	5,265
TOTAL Historian	5,691		5,705
Adult Recreation, Pers Serv	13,446	A76201	16,386
Adult Recreation, Contr Expend	40,268	A76204	38,787
Adult Recreation, Empl Bnfts	1,114	A76208	
TOTAL Adult Recreation	54,828		55,173
TOTAL Culture And Recreation	421,714		391,351
Refuse & Garbage, Contr Expend	12,919	A81604	11,669
TOTAL Refuse & Garbage	12,919		11,669
Comm Beautification, Contr Expend	250	A85104	936
TOTAL Comm Beautification	250		936
Cemetery, Pers Serv	4,516	A88101	4,509
Cemetery, Contr Expend	112	A88104	1,064
TOTAL Cemetery	4,628		5,573
TOTAL Home And Community Services	17,797		18,178
State Retirement System	33,247	A90108	45,793
Social Security, Employer Cont	37,290	A90308	41,648
Worker's Compensation, Empl Bnfts	12,883	A90408	16,066
Unemployment Insurance, Empl Bnfts		A90508	213
Disability Insurance, Empl Bnfts	997	A90558	296
Hospital & Medical (dental) Ins, Empl Bnft	127,146	A90608	142,174
Other Employee Benefits (spec)	5,907	A90898	5,214
TOTAL Employee Benefits	217,470		251,404
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	0		0
TOTAL Expenditures	1,221,037		1,211,764
Transfers, Capital Projects Fund		A99509	22,800
TOTAL Operating Transfers	0		22,800
TOTAL Other Uses	0		22,800
TOTAL Expenditures	1,221,037		1,234,564

TOWN OF Marcellus
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2010	EdpCode	2011
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,497,263	A8021	1,690,152
Prior Period Adj -Increase In Fund Balance	9,832	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	869,971
Restated Fund Balance - Beg of Year	1,507,095	A8022	820,181
ADD - REVENUES AND OTHER SOURCES	1,404,094		1,274,786
DEDUCT - EXPENDITURES AND OTHER USES	1,221,037		1,234,564
Fund Balance - End of Year	1,690,152	A8029	860,403

TOWN OF Marcellus
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(A) GENERAL

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Real Property Taxes	907,340	A1049N	914,027
Est Rev - Real Property Tax Items	11,028	A1099N	11,628
Est Rev - Non Property Tax Items	30,000	A1199N	34,000
Est Rev - Departmental Income	93,000	A1299N	97,000
Est Rev - Intergovernmental Charges	14,814	A2399N	16,684
Est Rev - Use of Money And Property	500	A2499N	500
Est Rev - Licenses And Permits	13,200	A2599N	16,200
Est Rev - Fines And Forfeitures	25,000	A2649N	28,000
Est Rev - State Aid	90,000	A3099N	120,000
TOTAL Estimated Revenues	1,184,882		1,238,039
Appropriated Fund Balance	140,000	A599N	75,000
TOTAL Estimated Other Sources	140,000		75,000
TOTAL Estimated Revenues	1,324,882		1,313,039

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(A) GENERAL

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - General Government Support	515,669	A1999N	514,764
App - Public Safety	27,328	A3999N	26,686
App - Health	1,900	A4999N	1,900
App - Transportation	72,740	A5999N	73,765
App - Economic Assistance And Opportunity	4,600	A6999N	2,600
App - Culture And Recreation	406,871	A7999N	399,131
App - Home And Community Services	30,105	A8999N	28,500
App - Employee Benefits	261,169	A9199N	261,193
TOTAL Appropriations	1,320,382		1,308,539
App - Interfund Transfer	4,500	A9999N	4,500
TOTAL Other Uses	4,500		4,500
TOTAL Appropriations	1,324,882		1,313,039

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	47,389	B200	-9,325
TOTAL Cash	47,389		-9,325
Accounts Receivable	1,430	B380	761
TOTAL Other Receivables (net)	1,430		761
TOTAL Assets	48,819		-8,564

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2010	EdpCode	2011
Accounts Payable		B600	408
TOTAL Accounts Payable	0		408
Overpayments & Clearing Account		B690	1,998
TOTAL Other Liabilities	0		1,998
Due To Other Funds	938	B630	
TOTAL Due To Other Funds	938		0
TOTAL Liabilities	938		2,406
Fund Balance			
Unreserved Fund Balance Appropriated	18,000	B910	
TOTAL Assigned Fund Balance	18,000		0
Unreserved Fund Balance Unappropriated	29,881	B911	-10,970
TOTAL Unassigned Fund Balance	29,881		-10,970
TOTAL Fund Balance	47,881		-10,970
TOTAL Liabilities, Deferred Inflows And Fund Balance	48,819		-8,564

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	79,109	B1001	85,196
TOTAL Real Property Taxes	79,109		85,196
Zoning Fees	10,243	B2110	16,469
TOTAL Departmental Income	10,243		16,469
Unclassified (specify)		B2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid, State Revenue Sharing	16,987	B3001	16,647
TOTAL State Aid	16,987		16,647
TOTAL Revenues	106,339		118,312
TOTAL Revenues	106,339		118,312

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Safety Inspection, Pers Serv	55,969	B36201	57,761
Safety Inspection, Contr Expend	7,555	B36204	7,606
Safety Inspection, Empl Bnfts		B36208	
TOTAL Safety Inspection	63,524		65,367
TOTAL Public Safety	63,524		65,367
Zoning, Pers Serv	30,823	B80101	31,285
Zoning, Contr Expend	4,577	B80104	2,927
TOTAL Zoning	35,400		34,212
TOTAL Home And Community Services	35,400		34,212
State Retirement, Empl Bnfts	10,536	B90108	14,755
Social Security , Empl Bnfts	6,521	B90308	6,697
TOTAL Employee Benefits	17,057		21,452
TOTAL Expenditures	115,981		121,031
TOTAL Expenditures	115,981		121,031

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2010	EdpCode	2011
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	57,523	B8021	47,881
Prior Period Adj -Decrease In Fund Balance		B8015	56,132
Restated Fund Balance - Beg of Year	57,523	B8022	-8,251
ADD - REVENUES AND OTHER SOURCES	106,339		118,312
DEDUCT - EXPENDITURES AND OTHER USES	115,981		121,031
Fund Balance - End of Year	47,881	B8029	-10,970

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Real Property Taxes	87,025	B1049N	88,872
Est Rev - Departmental Income	10,000	B1299N	10,000
Est Rev-State Aid	12,000	B3099N	12,000
TOTAL Estimated Revenues	109,025		110,872
Appropriated Fund Balance	18,000	B599N	18,000
TOTAL Estimated Other Sources	18,000		18,000
TOTAL Estimated Revenues	127,025		128,872

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - General Government Support		B1999N	1,500
App - Public Safety	66,940	B3999N	65,206
App - Home And Community Services	37,536	B8999N	37,910
App - Employee Benefits	21,049	B9199N	24,256
TOTAL Appropriations	125,525		128,872
Other Budgetary Purposes	1,500	B962N	
TOTAL Other Uses	1,500		0
TOTAL Appropriations	127,025		128,872

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash In Time Deposits	7,980	CM201	7,995
TOTAL Cash	7,980		7,995
Due From Other Funds	111	CM391	441
TOTAL Due From Other Funds	111		441
TOTAL Assets	8,091		8,436

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Balance			
Assigned Unappropriated Fund Balance		CM915	8,436
TOTAL Assigned Fund Balance	0		8,436
Unreserved Fund Balance Unappropriated	8,091	CM911	
TOTAL Unassigned Fund Balance	8,091		0
TOTAL Fund Balance	8,091		8,436
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,091		8,436

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings	2	CM2401	15
TOTAL Use of Money And Property	2		15
TOTAL Revenues	2		15
TOTAL Revenues	2		15

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend		CM19504	
TOTAL Taxes & Assess On Munic Prop	0		0
TOTAL General Government Support	0		0
TOTAL Expenditures	0		0
TOTAL Expenditures	0		0

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2010	EdpCode	2011
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,089	CM8021	8,091
Prior Period Adj -Increase In Fund Balance		CM8012	330
Restated Fund Balance - Beg of Year	8,089	CM8022	8,421
ADD - REVENUES AND OTHER SOURCES	2		15
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	8,091	CM8029	8,436

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	648,940	DA200	1,011,503
Cash In Time Deposits	67,444	DA201	55,178
TOTAL Cash	716,384		1,066,681
Due From State And Federal Government		DA410	166
TOTAL State And Federal Aid Receivables	0		166
Cash Special Reserves	227,309	DA230	8,238
TOTAL Restricted Assets	227,309		8,238
TOTAL Assets	943,693		1,075,085

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2010	EdpCode	2011
Accounts Payable	11,850	DA600	165,640
TOTAL Accounts Payable	11,850		165,640
Accrued Liabilities	5,608	DA601	4,849
TOTAL Accrued Liabilities	5,608		4,849
Due To Other Funds	602,014	DA630	256,337
TOTAL Due To Other Funds	602,014		256,337
TOTAL Liabilities	619,472		426,826
Fund Balance			
Capital Reserve	227,309	DA878	8,238
TOTAL Restricted Fund Balance	227,309		8,238
Unreserved Fund Balance Appropriated	35,000	DA910	
Assigned Appropriated Fund Balance		DA914	35,000
Assigned Unappropriated Fund Balance		DA915	605,021
TOTAL Assigned Fund Balance	35,000		640,021
Unreserved Fund Balance Unappropriated	61,912	DA911	
TOTAL Unassigned Fund Balance	61,912		0
TOTAL Fund Balance	324,221		648,259
TOTAL Liabilities, Deferred Inflows And Fund Balance	943,693		1,075,085

TOWN OF Marcellus
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	382,244	DA1001	372,675
TOTAL Real Property Taxes	382,244		372,675
Other Transportation Departmental Income	6,140	DA1789	
TOTAL Departmental Income	6,140		0
Transportation Services, Other Govts	88,636	DA2300	97,870
TOTAL Intergovernmental Charges	88,636		97,870
Interest And Earnings	938	DA2401	1,187
TOTAL Use of Money And Property	938		1,187
Sales of Scrap & Excess Materials	31	DA2650	
Insurance Recoveries	7,760	DA2680	
TOTAL Sale of Property And Compensation For Loss	7,791		0
Unclassified (specify)		DA2770	32,382
TOTAL Miscellaneous Local Sources	0		32,382
TOTAL Revenues	485,749		504,114
TOTAL Revenues	485,749		504,114

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Machinery, Equip & Cap Outlay	54,789	DA51302	52,983
Machinery, Contr Expend	64,946	DA51304	61,878
TOTAL Machinery	119,735		114,861
Snow Removal, Pers Serv	122,527	DA51421	95,368
Snow Removal, Contr Expend	84,061	DA51424	92,874
TOTAL Snow Removal	206,588		188,242
TOTAL Transportation	326,323		303,103
State Retirement, Empl Bnfts	11,196	DA90108	15,677
Social Security , Empl Bnfts	9,307	DA90308	7,669
Worker's Compensation, Empl Bnfts	4,482	DA90408	6,120
Hospital & Medical (dental) Ins, Empl Bnft	31,783	DA90608	26,807
TOTAL Employee Benefits	56,768		56,273
TOTAL Expenditures	383,091		359,376
Transfers, Capital Projects Fund		DA99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	383,091		359,376

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2010	EdpCode	2011
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	131,563	DA8021	324,221
Prior Period Adj -Increase In Fund Balance	90,000	DA8012	179,300
Restated Fund Balance - Beg of Year	221,563	DA8022	503,521
ADD - REVENUES AND OTHER SOURCES	485,749		504,114
DEDUCT - EXPENDITURES AND OTHER USES	383,091		359,376
Fund Balance - End of Year	324,221	DA8029	648,259

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Real Property Taxes	372,675	DA1049N	374,475
EsT. ReV. - Intergovernmental Charges	98,000	DA2399N	104,908
Est Rev - Use of Money And Property	200	DA2499N	500
TOTAL Estimated Revenues	470,875		479,883
Appropriated Fund Balance	35,000	DA599N	35,000
TOTAL Estimated Other Sources	35,000		35,000
TOTAL Estimated Revenues	505,875		514,883

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - Transportation	240,195	DA5999N	242,999
App - Home And Community Services	128,000	DA8999N	128,000
App - Employee Benefits	67,680	DA9199N	73,884
TOTAL Appropriations	435,875		444,883
Interfund Transfers	70,000	DA9999N	70,000
TOTAL Other Uses	70,000		70,000
TOTAL Appropriations	505,875		514,883

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	209,141	DB200	170,732
Cash In Time Deposits	1,051	DB201	1,053
TOTAL Cash	210,192		171,785
Due From State And Federal Government		DB410	208,664
TOTAL State And Federal Aid Receivables	0		208,664
Due From Other Funds		DB391	43,939
TOTAL Due From Other Funds	0		43,939
TOTAL Assets	210,192		424,388

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2010	EdpCode	2011
Due To Other Funds	206,485	DB630	75,736
TOTAL Due To Other Funds	206,485		75,736
TOTAL Liabilities	206,485		75,736
Fund Balance			
Unreserved Fund Balance Appropriated	40,000	DB910	
Assigned Appropriated Fund Balance		DB914	40,000
Assigned Unappropriated Fund Balance		DB915	308,652
TOTAL Assigned Fund Balance	40,000		348,652
Unreserved Fund Balance Unappropriated	-36,293	DB911	
TOTAL Unassigned Fund Balance	-36,293		0
TOTAL Fund Balance	3,707		348,652
TOTAL Liabilities, Deferred Inflows And Fund Balance	210,192		424,388

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	303,645	DB1001	314,274
TOTAL Real Property Taxes	303,645		314,274
Interest And Earnings	361	DB2401	366
TOTAL Use of Money And Property	361		366
Unclassified (specify)		DB2770	3,617
TOTAL Miscellaneous Local Sources	0		3,617
St Aid, Consolidated Highway Aid	35,171	DB3501	35,064
TOTAL State Aid	35,171		35,064
Fed Aid, Emergency Disaster Assistance		DB4960	208,664
TOTAL Federal Aid	0		208,664
TOTAL Revenues	339,177		561,985
TOTAL Revenues	339,177		561,985

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Maint of Streets, Pers Serv	117,324	DB51101	130,921
Maint of Streets, Contr Expend	216,134	DB51104	232,160
TOTAL Maint of Streets	333,458		363,081
TOTAL Transportation	333,458		363,081
State Retirement, Empl Bnfts	11,196	DB90108	15,677
Social Security, Empl Bnfts	8,886	DB90308	9,891
Worker's Compensation, Empl Bnfts	4,482	DB90408	6,120
Hospital & Medical (dental) Ins, Empl Bnft	22,702	DB90608	26,138
TOTAL Employee Benefits	47,266		57,826
TOTAL Expenditures	380,724		420,907
TOTAL Expenditures	380,724		420,907

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2010	EdpCode	2011
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	45,254	DB8021	3,707
Prior Period Adj -Increase In Fund Balance		DB8012	203,867
Restated Fund Balance - Beg of Year	45,254	DB8022	207,574
ADD - REVENUES AND OTHER SOURCES	339,177		561,985
DEDUCT - EXPENDITURES AND OTHER USES	380,724		420,907
Fund Balance - End of Year	3,707	DB8029	348,652

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Real Property Taxes	314,261	DB1049N	322,772
Est Rev - Use of Money And Property	200	DB2499N	
Est Rev - State Aid	34,778	DB3099N	35,000
TOTAL Estimated Revenues	349,239		357,772
Appropriated Fund Balance	40,000	DB599N	40,000
TOTAL Estimated Other Sources	40,000		40,000
TOTAL Estimated Revenues	389,239		397,772

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - Transportation	326,081	DB5999N	328,603
App - Employee Benefits	63,158	DB9199N	69,169
TOTAL Appropriations	389,239		397,772
TOTAL Appropriations	389,239		397,772

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash In Time Deposits		H201	
TOTAL Cash	0		0
Accounts Receivable	83	H380	
TOTAL Other Receivables (net)	83		0
Due From State And Federal Government		H410	8,558
TOTAL State And Federal Aid Receivables	0		8,558
Due From Other Funds		H391	
TOTAL Due From Other Funds	0		0
Cash In Time Deposits Special Reserves	221,661	H231	
TOTAL Restricted Assets	221,661		0
TOTAL Assets	221,744		8,558

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	EdpCode	2011
Accounts Payable		H600	134
TOTAL Accounts Payable	0		134
Bond Anticipation Notes Payable	6,123,426	H626	6,038,426
TOTAL Notes Payable	6,123,426		6,038,426
Due To Other Funds	142,754	H630	
TOTAL Due To Other Funds	142,754		0
TOTAL Liabilities	6,266,180		6,038,560
Fund Balance			
Capital Reserve	221,661	H878	
TOTAL Restricted Fund Balance	221,661		0
Unreserved Fund Balance Unappropriated	-6,266,097	H911	
Unassigned Fund Balance		H917	-6,030,002
TOTAL Unassigned Fund Balance	-6,266,097		-6,030,002
TOTAL Fund Balance	-6,044,436		-6,030,002
TOTAL Liabilities, Deferred Inflows And Fund Balance	221,744		8,558

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings	295	H2401	
TOTAL Use of Money And Property	295		0
Fed Aid, Emergency Disaster Assistance		H4960	8,558
Fed Aid, Water Cap Proj		H4991	
TOTAL Federal Aid	0		8,558
TOTAL Revenues	295		8,558
Interfund Transfers		H5031	97,790
TOTAL Interfund Transfers	0		97,790
Serial Bonds		H5710	675,000
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	0		675,000
TOTAL Other Sources	0		772,790
TOTAL Revenues	295		781,348

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Engineer, Equip & Cap Outlay	47,948	H14402	7,300
TOTAL Engineer	47,948		7,300
Buildings, Equip & Cap Outlay		H16202	789,628
TOTAL Buildings	0		789,628
TOTAL General Government Support	47,948		796,928
Parks, Equip & Cap Outlay	32,875	H71102	
TOTAL Parks	32,875		0
TOTAL Culture And Recreation	32,875		0
Source Supply Pwr & Pump, Equip & Cap Outla	119,252	H83202	
TOTAL Source Supply Pwr & Pump	119,252		0
Water Trans & Distrib, Equip & Cap Outlay	293,579	H83402	35,659
TOTAL Water Trans & Distrib	293,579		35,659
TOTAL Home And Community Services	412,831		35,659
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
TOTAL Expenditures	493,654		832,587
TOTAL Expenditures	493,654		832,587

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2010	EdpCode	2011
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-5,369,608	H8021	-6,044,436
Prior Period Adj -Increase In Fund Balance		H8012	65,673
Prior Period Adj -Decrease In Fund Balance	181,469	H8015	
Restated Fund Balance - Beg of Year	-5,551,077	H8022	-5,978,763
ADD - REVENUES AND OTHER SOURCES	295		781,348
DEDUCT - EXPENDITURES AND OTHER USES	493,654		832,587
Fund Balance - End of Year	-6,044,436	H8029	-6,030,002

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Land	424,316	K101	424,316
Buildings	459,374	K102	459,374
Machinery And Equipment	2,286,873	K104	2,356,740
TOTAL Fixed Assets (net)	3,170,563		3,240,430
TOTAL Assets	3,170,563		3,240,430

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Total Non-Current Govt Assets	3,170,563	K159	3,240,430
TOTAL Investments in Non-Current Government Assets	3,170,563		3,240,430
TOTAL Fund Balance	3,170,563		3,240,430
TOTAL	3,170,563		3,240,430

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash		SF200	2,102
Cash In Time Deposits	388,001	SF201	146,818
TOTAL Cash	388,001		148,920
TOTAL Assets	388,001		148,920

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2010	EdpCode	2011
Accounts Payable		SF600	6,500
TOTAL Accounts Payable	0		6,500
Due To Other Funds	224,433	SF630	
TOTAL Due To Other Funds	224,433		0
TOTAL Liabilities	224,433		6,500
Fund Balance			
Reserve For Encumbrances	23,029	SF821	
TOTAL Reserve For Encumbrances	23,029		0
Assigned Unappropriated Fund Balance		SF915	142,420
TOTAL Assigned Fund Balance	0		142,420
Unreserved Fund Balance Unappropriated	140,539	SF911	
TOTAL Unassigned Fund Balance	140,539		0
TOTAL Fund Balance	163,568		142,420
TOTAL Liabilities, Deferred Inflows And Fund Balance	388,001		148,920

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	461,460	SF1001	528,854
TOTAL Real Property Taxes	461,460		528,854
Other Public Safety Departmental Income	61,400	SF1589	
TOTAL Departmental Income	61,400		0
Interest And Earnings	780	SF2401	917
TOTAL Use of Money And Property	780		917
Grants From Local Governments	74,300	SF2706	
Unclassified (specify)	750	SF2770	6,485
TOTAL Miscellaneous Local Sources	75,050		6,485
TOTAL Revenues	598,690		536,256
TOTAL Revenues	598,690		536,256

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Fire Protection, Contr Expend	497,710	SF34104	379,100
TOTAL Fire Protection	497,710		379,100
TOTAL Public Safety	497,710		379,100
Debt Principal Other Government	75,000	SF97976	
TOTAL Debt Principal	75,000		0
Debt Interest Other Government	39,000	SF97977	
TOTAL Debt Interest	39,000		0
TOTAL Expenditures	611,710		379,100
Transfers, Other Funds		SF99019	97,790
TOTAL Operating Transfers	0		97,790
TOTAL Other Uses	0		97,790
TOTAL Expenditures	611,710		476,890

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2010	EdpCode	2011
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	176,589	SF8021	163,569
Prior Period Adj -Decrease In Fund Balance		SF8015	80,515
Restated Fund Balance - Beg of Year	176,589	SF8022	83,054
ADD - REVENUES AND OTHER SOURCES	598,690		536,256
DEDUCT - EXPENDITURES AND OTHER USES	611,710		476,890
Fund Balance - End of Year	163,569	SF8029	142,420

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash In Time Deposits	242,894	SM201	257,041
TOTAL Cash	242,894		257,041
TOTAL Assets	242,894		257,041

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2010	EdpCode	2011
Due To Other Funds	232,890	SM630	124,639
TOTAL Due To Other Funds	232,890		124,639
TOTAL Liabilities	232,890		124,639
Fund Balance			
Assigned Unappropriated Fund Balance		SM915	132,400
TOTAL Assigned Fund Balance	0		132,400
Unreserved Fund Balance Unappropriated	10,004	SM911	
TOTAL Unassigned Fund Balance	10,004		0
TOTAL Fund Balance	10,004		132,400
TOTAL Liabilities, Deferred Inflows And Fund Balance	242,894		257,039

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	313,370	SM1001	261,977
TOTAL Real Property Taxes	313,370		261,977
Interest And Earnings	579	SM2401	543
TOTAL Use of Money And Property	579		543
TOTAL Revenues	313,949		262,520
TOTAL Revenues	313,949		262,520

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Ambulance, Contr Expend	321,930	SM45404	262,243
TOTAL Ambulance	321,930		262,243
TOTAL Health	321,930		262,243
TOTAL Expenditures	321,930		262,243
TOTAL Expenditures	321,930		262,243

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2010	EdpCode	2011
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,985	SM8021	10,004
Prior Period Adj -Increase In Fund Balance		SM8012	122,121
Restated Fund Balance - Beg of Year	17,985	SM8022	132,125
ADD - REVENUES AND OTHER SOURCES	313,949		262,520
DEDUCT - EXPENDITURES AND OTHER USES	321,930		262,243
Fund Balance - End of Year	10,004	SM8029	132,402

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(SS) SEWER

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash In Time Deposits	164,325	SS201	211,943
TOTAL Cash	164,325		211,943
TOTAL Assets	164,325		211,943

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(SS) SEWER

Balance Sheet

Code Description	2010	EdpCode	2011
Accounts Payable	25,041	SS600	
TOTAL Accounts Payable	25,041		0
Due To Other Funds	116,915	SS630	61,406
TOTAL Due To Other Funds	116,915		61,406
TOTAL Liabilities	141,956		61,406
Fund Balance			
Assigned Unappropriated Fund Balance		SS915	150,537
TOTAL Assigned Fund Balance	0		150,537
Unreserved Fund Balance Unappropriated	22,369	SS911	
TOTAL Unassigned Fund Balance	22,369		0
TOTAL Fund Balance	22,369		150,537
TOTAL Liabilities, Deferred Inflows And Fund Balance	164,325		211,943

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(SS) SEWER

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	126,400	SS1001	129,500
TOTAL Real Property Taxes	126,400		129,500
Interest And Earnings	382	SS2401	481
TOTAL Use of Money And Property	382		481
TOTAL Revenues	126,782		129,981
TOTAL Revenues	126,782		129,981

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(SS) SEWER

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	117,722	SS19504	90,589
TOTAL Taxes & Assess On Munic Prop	117,722		90,589
TOTAL General Government Support	117,722		90,589
Debt Principal, Serial Bonds	12,000	SS97106	12,000
TOTAL Debt Principal	12,000		12,000
Debt Interest, Serial Bonds	6,000	SS97107	5,400
TOTAL Debt Interest	6,000		5,400
TOTAL Expenditures	135,722		107,989
TOTAL Expenditures	135,722		107,989

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2010	EdpCode	2011
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	31,309	SS8021	22,369
Prior Period Adj -Increase In Fund Balance		SS8012	106,176
Restated Fund Balance - Beg of Year	31,309	SS8022	128,545
ADD - REVENUES AND OTHER SOURCES	126,782		129,981
DEDUCT - EXPENDITURES AND OTHER USES	135,722		107,989
Fund Balance - End of Year	22,369	SS8029	150,537

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(SS) SEWER

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Real Property Taxes	129,500	SS1049N	133,418
TOTAL Estimated Revenues	129,500		133,418
TOTAL Estimated Revenues	129,500		133,418

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(SS) SEWER

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - General Government Support	112,000	SS1999N	116,618
App - Debt Service	17,500	SS9899N	16,800
TOTAL Appropriations	129,500		133,418
TOTAL Appropriations	129,500		133,418

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(SW) WATER

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash		SW200	
Cash In Time Deposits	137,892	SW201	187,448
TOTAL Cash	137,892		187,448
Water Rents Receivable		SW350	231
Accounts Receivable	20,942	SW380	6,225
TOTAL Other Receivables (net)	20,942		6,456
TOTAL Assets	158,834		193,904

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(SW) WATER

Balance Sheet

Code Description	2010	EdpCode	2011
Accounts Payable	2,826	SW600	
TOTAL Accounts Payable	2,826		0
Due To Other Funds	24,559	SW630	33,300
TOTAL Due To Other Funds	24,559		33,300
TOTAL Liabilities	27,385		33,300
Fund Balance			
Assigned Unappropriated Fund Balance		SW915	160,604
TOTAL Assigned Fund Balance	0		160,604
Unreserved Fund Balance Unappropriated	131,449	SW911	
TOTAL Unassigned Fund Balance	131,449		0
TOTAL Fund Balance	131,449		160,604
TOTAL Liabilities, Deferred Inflows And Fund Balance	158,834		193,904

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(SW) WATER

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	178,995	SW1001	192,628
TOTAL Real Property Taxes	178,995		192,628
Share of Joint Activity, Other Govts	20,942	SW2390	15,410
TOTAL Intergovernmental Charges	20,942		15,410
Interest And Earnings	159	SW2401	470
TOTAL Use of Money And Property	159		470
TOTAL Revenues	200,096		208,508
TOTAL Revenues	200,096		208,508

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(SW) WATER

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Water Administration, Contr Expend	117,237	SW83104	194,924
TOTAL Water Administration	117,237		194,924
TOTAL Home And Community Services	117,237		194,924
TOTAL Expenditures	117,237		194,924
TOTAL Expenditures	117,237		194,924

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2010	EdpCode	2011
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	48,590	SW8021	131,449
Prior Period Adj -Increase In Fund Balance		SW8012	15,571
Restated Fund Balance - Beg of Year	48,590	SW8022	147,020
ADD - REVENUES AND OTHER SOURCES	200,096		208,508
DEDUCT - EXPENDITURES AND OTHER USES	117,237		194,924
Fund Balance - End of Year	131,449	SW8029	160,604

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(SW) WATER

Budget Summary

Code Description	2011	EdpCode	2012
Estimated Revenues			
Est Rev - Real Property Taxes	192,717	SW1049N	187,747
Est Rev-Miscellaneous Local Sources	20,800	SW2799N	20,800
TOTAL Estimated Revenues	213,517		208,547
TOTAL Estimated Revenues	213,517		208,547

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2011

(SW) WATER

Budget Summary

Code Description	2011	EdpCode	2012
Appropriations			
App - General Government Support	213,517	SW1999N	208,547
TOTAL Appropriations	213,517		208,547
TOTAL Appropriations	213,517		208,547

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2011

(TA) AGENCY

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	48,539	TA200	47,399
TOTAL Cash	48,539		47,399
Due From Other Funds		TA391	10,645
TOTAL Due From Other Funds	0		10,645
TOTAL Assets	48,539		58,044

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2011

(TA) AGENCY

Balance Sheet

Code Description	2010	EdpCode	2011
Due To Other Funds	11,544	TA630	50,187
TOTAL Due To Other Funds	11,544		50,187
Consolidated Payroll		TA10	6,860
State Retirement		TA18	-21
Group Insurance	26,975	TA20	884
Federal Income Tax	476	TA22	-1,773
Nyc Income Tax	3,021	TA28	
Guaranty & Bid Deposits	6,523	TA30	1,500
Foreign Fire Insurance Tax		TA50	407
Other Funds (specify)		TA85	
TOTAL Agency Liabilities	36,995		7,857
TOTAL Liabilities	48,539		58,044
TOTAL Liabilities, Deferred Inflows And Fund Balance	48,539		58,044

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2011

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Total Non-Current Govt Liabilities	108,000	W129	771,000
TOTAL Provision To Be Made In Future Budgets	108,000		771,000
TOTAL Assets	108,000		771,000

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2011

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Bonds Payable	108,000	W628	771,000
TOTAL Bond And Long Term Liabilities	108,000		771,000
TOTAL Liabilities	108,000		771,000
TOTAL Liabilities	108,000		771,000

TOWN OF Marcellus
Statement of Indebtedness
For the Fiscal Year Ending 2011

2/3/2015

County of: Onondaga

Municipal Code: 310351000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2008	BAN E	Water EFC			10/31/2008	10/31/2013	0.00%		\$651,612	\$646,387	\$0	\$0	(\$646,387)		\$0
2009	BAN E	EFC- Water			01/05/2009	01/10/2011	0.00%		\$5,091,514	\$5,091,514	\$0	\$0	(\$5,091,514)		\$0
2010	BAN E	EFC- Water			05/06/2010	10/31/2014	0.00%		\$458,525	\$385,525	\$85,000	\$0	\$5,737,902		\$6,038,427
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$6,123,426	\$85,000	\$0	\$1	\$0	\$6,038,427
2011	BOND N	Land and Firehouse			03/01/2011	03/01/2016	2.75%		\$675,000	\$0	\$0		\$0		\$675,000
2000	BOND N	SEWER DISTRICT			03/23/1982	08/01/2019	5.00%			\$108,000	\$12,000	\$0	\$0		\$96,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$675,000	\$108,000	\$12,000	\$0	\$0	\$0	\$771,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$675,000	\$6,231,426	\$97,000	\$0	\$1	\$0	\$6,809,427

TOWN OF Marcellus
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2011

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$400.00
Demand Deposits	9Z2011	\$1,323,058.00
Time Deposits	9Z2021	\$1,035,984.00
Total		\$2,359,442.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$0.00
Total		\$250,000.00
 INVESTMENTS:		
- 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 2011

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0178	\$93,322	\$0	\$0	\$93,322
****-2249	\$1,011,503	\$0	\$0	\$1,011,503
****-2256	\$170,732	\$0	\$0	\$170,732
****-2587	\$1,053	\$0	\$0	\$1,053
****-0913	\$75,775	\$0	\$0	\$75,775
****-8419	\$2,102	\$0	\$0	\$2,102
****-0415	\$5,463	\$0	\$0	\$5,463
****-0472	\$243,646	\$0	\$0	\$243,646
****-0480	\$5,734	\$0	\$0	\$5,734
****-0498	\$1,047	\$0	\$0	\$1,047
****-0506	\$51,335	\$0	\$0	\$51,335
****-0514	\$7,995	\$0	\$0	\$7,995
****-0522	\$24,116	\$0	\$0	\$24,116
****-0530	\$145,690	\$0	\$0	\$145,690
****-0555	\$12,789	\$0	\$0	\$12,789
****-0563	\$13,395	\$0	\$0	\$13,395
****-0571	\$8,270	\$0	\$0	\$8,270
****-0589	\$4,564	\$0	\$0	\$4,564
****-0597	\$17,970	\$0	\$0	\$17,970
****-0605	\$23,050	\$0	\$0	\$23,050
****-0613	\$90,888	\$0	\$0	\$90,888
****-0621	\$121,055	\$0	\$0	\$121,055
****-0639	\$160,270	\$0	\$0	\$160,270
****-0647	\$18,723	\$0	\$0	\$18,723
****-0654	\$2,028	\$0	\$0	\$2,028
****-0548	\$1,128	\$0	\$0	\$1,128
****-9393	\$47,399	\$0	\$0	\$47,399

TOWN OF Marcellus
Bank Reconciliation
For the Fiscal Year Ending 2011

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0	\$0	\$0	\$0	\$0
				Total Adjusted Bank Balance
				\$2,361,042
				Petty Cash
				\$400.00
				Adjustments
				\$0.00
			9ZCASH *	Total Cash
				\$2,361,442
			9ZCASHB *	Total Cash Balance All Funds
				\$2,361,442

* Must be equal

TOWN OF Marcellus
Employee and Retiree Benefits
For the Fiscal Year Ending 2011

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$99,275.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$65,905.00			
90408	Worker's Compensation Insurance	\$28,306.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$213.00			
90558	Disability Insurance	\$296.00			
90608	Hospital and Medical (Dental) Insurance	\$195,119.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$5,214.00			
Total		\$394,328.00			
Computed Total From Financial Section (comparative purposes only)		\$394,328.00			

TOWN OF Marcellus
Energy Costs and Consumption
For the Fiscal Year Ending 2011

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
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TOWN OF Marcellus
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2011

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 12/31/2011, 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 12/31/2011 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

(315) 673-3269
Telephone Number

01/15/2014
Date of Certification

Mary Jo Paul
Name

Town Supervisor
Title

24 East Main Street
Official Address

(315) 673-3269
Official Telephone Number