

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 12/31/2012

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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

- (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 2011 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 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	102,647	A200	118,835
Cash In Time Deposits	160,270	A201	160,510
Petty Cash	400	A210	600
TOTAL Cash	263,317		279,945
Accounts Receivable	59,101	A380	31,420
TOTAL Other Receivables (net)	59,101		31,420
Due From Other Funds	546,248	A391	563,410
TOTAL Due From Other Funds	546,248		563,410
TOTAL Assets	868,666		874,775

TOWN OF Marcellus
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(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Accounts Payable	11,622	A600	6,992
TOTAL Accounts Payable	11,622		6,992
Overpayments & Clearing Account	-3,359	A690	11,253
TOTAL Other Liabilities	-3,359		11,253
TOTAL Liabilities	8,263		18,245
Fund Balance			
Unreserved Fund Balance Appropriated		A910	
Assigned Appropriated Fund Balance	75,000	A914	180,000
Assigned Unappropriated Fund Balance	10,552	A915	10,552
TOTAL Assigned Fund Balance	85,552		190,552
Unreserved Fund Balance Unappropriated		A911	
Unassigned Fund Balance	774,851	A917	665,978
TOTAL Unassigned Fund Balance	774,851		665,978
TOTAL Fund Balance	860,403		856,530
TOTAL Liabilities, Deferred Inflows And Fund Balance	868,666		874,775

TOWN OF Marcellus
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For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	907,340	A1001	922,921
TOTAL Real Property Taxes	907,340		922,921
Other Payments In Lieu of Taxes	6,255	A1081	6,628
Interest & Penalties On Real Prop Taxes	6,299	A1090	5,683
TOTAL Real Property Tax Items	12,554		12,311
Franchises	37,250	A1170	38,722
TOTAL Non Property Tax Items	37,250		38,722
Park And Recreational Charges	43,052	A2001	60,539
Special Recreational Facility Charges	21,290	A2025	20,372
Other Culture & Recreation Income	39,068	A2089	25,207
TOTAL Departmental Income	103,410		106,118
Youth Recreation Services, Other Govts	2,645	A2350	2,665
Share of Joint Activity, Other Govts	15,484	A2390	16,148
TOTAL Intergovernmental Charges	18,129		18,813
Interest And Earnings	670	A2401	694
TOTAL Use of Money And Property	670		694
Dog Licenses	4,820	A2544	4,896
Licenses, Other	70	A2545	
Permits, Other	15,123	A2590	13,186
TOTAL Licenses And Permits	20,013		18,082
Fines And Forfeited Bail	27,262	A2610	19,276
Forfeiture of Crime Proceeds	160	A2625	190
TOTAL Fines And Forfeitures	27,422		19,466
Sales of Equipment	8,476	A2665	12,315
Insurance Recoveries	544	A2680	
TOTAL Sale of Property And Compensation For Loss	9,020		12,315
Unclassified (specify)	-1,749	A2770	110
TOTAL Miscellaneous Local Sources	-1,749		110
St Aid, Revenue Sharing	28,345	A3001	28,345
St Aid, Mortgage Tax	100,727	A3005	120,546
St Aid, Real Property Tax Administration	11,655	A3040	
St Aid - Other (specify)		A3089	1,500
TOTAL State Aid	140,727		150,391
TOTAL Revenues	1,274,786		1,299,943
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	1,274,786		1,299,943

TOWN OF Marcellus
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Legislative Board, Pers Serv	24,480	A10101	22,440
Legislative Board, Contr Expend	1,338	A10104	600
TOTAL Legislative Board	25,818		23,040
Municipal Court, Pers Serv	66,552	A11101	63,427
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	5,659	A11104	5,668
TOTAL Municipal Court	72,211		69,095
Supervisor,pers Serv	12,000	A12201	11,000
Supervisor,contr Expend	733	A12204	46
TOTAL Supervisor	12,733		11,046
Comptroller,pers Serv	34,000	A13151	33,623
Comptroller, Equip & Cap Outlay	1,573	A13152	2,867
Comptroller, Contr Expend	2,104	A13154	2,240
TOTAL Comptroller	37,677		38,730
Tax Collection,pers Serv	9,599	A13301	8,833
Tax Collection,contr Expend	2,497	A13304	2,227
TOTAL Tax Collection	12,096		11,060
Budget, Pers Serv		A13401	1,833
TOTAL Budget	0		1,833
Assessment, Pers Serv	28,600	A13551	27,030
Assessment, Equip & Cap Outlay		A13552	374
Assessment, Contr Expend	18,753	A13554	18,191
TOTAL Assessment	47,353		45,595
Clerk,pers Serv	63,930	A14101	60,051
Clerk,equip & Cap Outlay	389	A14102	773
Clerk,contr Expend	4,015	A14104	4,420
TOTAL Clerk	68,334		65,244
Law, Contr Expend	42,700	A14204	37,556
TOTAL Law	42,700		37,556
Personnel, Contr Expend	3,896	A14304	3,833
TOTAL Personnel	3,896		3,833
Engineer, Contr Expend	7,427	A14404	10,686
TOTAL Engineer	7,427		10,686
Elections, Contr Expend		A14504	100
TOTAL Elections	0		100
Buildings, Equip & Cap Outlay	38,008	A16202	48,247
Buildings, Contr Expend	38,414	A16204	43,662
TOTAL Buildings	76,422		91,909
Central Comm System, Pers Serv	2,000	A16501	812
Central Comm System, Contr Expend	280	A16504	1,038
TOTAL Central Comm System	2,280		1,850
Central Storeroom, Contr Expend		A16604	404
TOTAL Central Storeroom	0		404
Central Print & Mail,contr Expend	2,097	A16704	976
TOTAL Central Print & Mail	2,097		976

TOWN OF Marcellus
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Unallocated Insurance, Contr Expend	43,750	A19104	44,883
TOTAL Unallocated Insurance	43,750		44,883
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
TOTAL Municipal Assn Dues	1,100		1,100
Judgements And Claims, Contr Expend	64	A19304	
TOTAL Judgements And Claims	64		0
Taxes & Assess On Munic Prop, Contr Expend	1,537	A19504	3,178
TOTAL Taxes & Assess On Munic Prop	1,537		3,178
TOTAL General Government Support	457,495		462,118
Fire, Contr Expend	183	A34104	322
TOTAL Fire	183		322
Control of Animals, Pers Serv	7,913	A35101	7,399
Control of Animals, Contr Expend	847	A35104	1,757
TOTAL Control of Animals	8,760		9,156
Safety Inspection, Pers Serv	15,435	A36201	3,807
Safety Inspection, Contr Expend	38	A36204	2
TOTAL Safety Inspection	15,473		3,809
TOTAL Public Safety	24,416		13,287
Narcotic Guid Council, Contr Expend	980	A42104	1,310
TOTAL Narcotic Guid Council	980		1,310
TOTAL Health	980		1,310
Street Admin, Pers Serv	47,200	A50101	44,132
Street Admin, Equip & Cap Outlay	4,040	A50102	3,778
Street Admin, Contr Expend	532	A50104	250
TOTAL Street Admin	51,772		48,160
Street Lighting, Contr Expend	16,168	A51824	17,373
TOTAL Street Lighting	16,168		17,373
TOTAL Transportation	67,940		65,533
Veterans Service, Contr Expend		A65104	600
TOTAL Veterans Service	0		600
TOTAL Economic Assistance And Opportunity	0		600
Parks, Pers Serv	101,880	A71101	121,942
Parks, Equip & Cap Outlay	4,367	A71102	2,882
Parks, Contr Expend	36,078	A71104	38,890
Parks, Empl Bnfts	7,373	A71108	
TOTAL Parks	149,698		163,714
Youth Prog, Pers Serv	125,593	A73101	70,513
Youth Prog, Contr Expend	27,682	A73104	23,451
TOTAL Youth Prog	153,275		93,964
Library, Contr Expend	27,500	A74104	27,500
TOTAL Library	27,500		27,500
Historian, Pers Serv	440	A75101	
Historian, Contr Expend	5,265	A75104	5,232
TOTAL Historian	5,705		5,232

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Adult Recreation, Pers Serv	16,386	A76201	14,902
Adult Recreation, Contr Expend	38,787	A76204	23,798
TOTAL Adult Recreation	55,173		38,700
TOTAL Culture And Recreation	391,351		329,110
Refuse & Garbage, Contr Expend	11,669	A81604	16,467
TOTAL Refuse & Garbage	11,669		16,467
Comm Beautification, Contr Expend	936	A85104	1,171
TOTAL Comm Beautification	936		1,171
Cemetery, Pers Serv	4,509	A88101	3,030
Cemetery, Contr Expend	1,064	A88104	700
TOTAL Cemetery	5,573		3,730
TOTAL Home And Community Services	18,178		21,368
State Retirement System	45,793	A90108	56,108
Social Security, Employer Cont	41,648	A90308	32,320
Worker's Compensation, Empl Bnfts	16,066	A90408	7,559
Unemployment Insurance, Empl Bnfts	213	A90508	21,240
Disability Insurance, Empl Bnfts	296	A90558	441
Hospital & Medical (dental) Ins, Empl Bnft	142,174	A90608	151,413
Other Employee Benefits (spec)	5,214	A90898	3,928
TOTAL Employee Benefits	251,404		273,009
TOTAL Expenditures	1,211,764		1,166,335
Transfers, Capital Projects Fund	22,800	A99509	89,100
TOTAL Operating Transfers	22,800		89,100
TOTAL Other Uses	22,800		89,100
TOTAL Expenditures	1,234,564		1,255,435

TOWN OF Marcellus
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2011	EdpCode	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,690,152	A8021	860,403
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance	869,971	A8015	48,381
Restated Fund Balance - Beg of Year	820,181	A8022	812,022
ADD - REVENUES AND OTHER SOURCES	1,274,786		1,299,943
DEDUCT - EXPENDITURES AND OTHER USES	1,234,564		1,255,435
Fund Balance - End of Year	860,403	A8029	856,530

TOWN OF Marcellus
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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	914,027	A1049N	872,791
Est Rev - Real Property Tax Items	11,628	A1099N	11,628
Est Rev - Non Property Tax Items	34,000	A1199N	34,000
Est Rev - Departmental Income	97,000	A1299N	97,000
Est Rev - Intergovernmental Charges	16,684	A2399N	1,200
Est Rev - Use of Money And Property	500	A2499N	500
Est Rev - Licenses And Permits	16,200	A2599N	16,200
Est Rev - Fines And Forfeitures	28,000	A2649N	25,000
Est Rev - State Aid	120,000	A3099N	115,000
TOTAL Estimated Revenues	1,238,039		1,173,319
Appropriated Fund Balance	75,000	A599N	180,000
TOTAL Estimated Other Sources	75,000		180,000
TOTAL Estimated Revenues	1,313,039		1,353,319

TOWN OF Marcellus
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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	514,764	A1999N	530,920
App - Public Safety	26,686	A3999N	12,607
App - Health	1,900	A4999N	1,500
App - Transportation	73,765	A5999N	73,310
App - Economic Assistance And Opportunity	2,600	A6999N	1,600
App - Culture And Recreation	399,131	A7999N	418,400
App - Home And Community Services	28,500	A8999N	28,500
App - Employee Benefits	261,193	A9199N	281,981
TOTAL Appropriations	1,308,539		1,348,818
App - Interfund Transfer	4,500	A9999N	4,500
TOTAL Other Uses	4,500		4,500
TOTAL Appropriations	1,313,039		1,353,318

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	-9,325	B200	-10,433
TOTAL Cash	-9,325		-10,433
Accounts Receivable	761	B380	761
TOTAL Other Receivables (net)	761		761
TOTAL Assets	-8,564		-9,672

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2011	EdpCode	2012
Accounts Payable	408	B600	446
TOTAL Accounts Payable	408		446
Overpayments & Clearing Account	1,998	B690	1,998
TOTAL Other Liabilities	1,998		1,998
Due To Other Funds		B630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	2,406		2,444
Fund Balance			
Unreserved Fund Balance Unappropriated	-10,970	B911	
Unassigned Fund Balance		B917	-12,116
TOTAL Unassigned Fund Balance	-10,970		-12,116
TOTAL Fund Balance	-10,970		-12,116
TOTAL Liabilities, Deferred Inflows And Fund Balance	-8,564		-9,672

TOWN OF Marcellus
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For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	85,196	B1001	96,267
TOTAL Real Property Taxes	85,196		96,267
Zoning Fees	16,469	B2110	13,948
TOTAL Departmental Income	16,469		13,948
St Aid, State Revenue Sharing	16,647	B3001	16,647
TOTAL State Aid	16,647		16,647
TOTAL Revenues	118,312		126,862
TOTAL Revenues	118,312		126,862

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Safety Inspection, Pers Serv	57,761	B36201	62,505
Safety Inspection, Contr Expend	7,606	B36204	5,147
TOTAL Safety Inspection	65,367		67,652
TOTAL Public Safety	65,367		67,652
Zoning, Pers Serv	31,285	B80101	30,766
Zoning, Contr Expend	2,927	B80104	4,257
TOTAL Zoning	34,212		35,023
TOTAL Home And Community Services	34,212		35,023
State Retirement, Empl Bnfts	14,755	B90108	17,954
Social Security , Empl Bnfts	6,697	B90308	7,379
TOTAL Employee Benefits	21,452		25,333
TOTAL Expenditures	121,031		128,008
TOTAL Expenditures	121,031		128,008

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2011	EdpCode	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	47,881	B8021	-10,970
Prior Period Adj -Decrease In Fund Balance	56,132	B8015	
Restated Fund Balance - Beg of Year	-8,251	B8022	-10,970
ADD - REVENUES AND OTHER SOURCES	118,312		126,862
DEDUCT - EXPENDITURES AND OTHER USES	121,031		128,008
Fund Balance - End of Year	-10,970	B8029	-12,116

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	88,872	B1049N	88,457
Est Rev - Departmental Income	10,000	B1299N	10,000
Est Rev-State Aid	12,000	B3099N	15,000
TOTAL Estimated Revenues	110,872		113,457
Appropriated Fund Balance	18,000	B599N	18,000
TOTAL Estimated Other Sources	18,000		18,000
TOTAL Estimated Revenues	128,872		131,457

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	1,500	B1999N	
App - Public Safety	65,206	B3999N	65,260
App - Home And Community Services	37,910	B8999N	38,548
App - Employee Benefits	24,256	B9199N	27,649
TOTAL Appropriations	128,872		131,457
TOTAL Appropriations	128,872		131,457

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	7,995	CM201	8,007
TOTAL Cash	7,995		8,007
Due From Other Funds	441	CM391	441
TOTAL Due From Other Funds	441		441
TOTAL Assets	8,436		8,448

TOWN OF Marcellus
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Balance			
Assigned Unappropriated Fund Balance	8,436	CM915	8,448
TOTAL Assigned Fund Balance	8,436		8,448
Unreserved Fund Balance Unappropriated		CM911	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	8,436		8,448
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,436		8,448

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	15	CM2401	12
TOTAL Use of Money And Property	15		12
TOTAL Revenues	15		12
TOTAL Revenues	15		12

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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TOWN OF Marcellus
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2011	EdpCode	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,091	CM8021	8,436
Prior Period Adj -Increase In Fund Balance	330	CM8012	
Restated Fund Balance - Beg of Year	8,421	CM8022	8,436
ADD - REVENUES AND OTHER SOURCES	15		12
Fund Balance - End of Year	8,436	CM8029	8,448

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	1,011,503	DA200	1,202,920
Cash In Time Deposits	55,178	DA201	59,200
TOTAL Cash	1,066,681		1,262,120
Due From State And Federal Government	166	DA410	320
TOTAL State And Federal Aid Receivables	166		320
Cash Special Reserves	8,238	DA230	8,238
TOTAL Restricted Assets	8,238		8,238
TOTAL Assets	1,075,085		1,270,678

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Accounts Payable	165,640	DA600	177,251
TOTAL Accounts Payable	165,640		177,251
Accrued Liabilities	4,849	DA601	4,849
TOTAL Accrued Liabilities	4,849		4,849
Due To Other Funds	256,337	DA630	289,894
TOTAL Due To Other Funds	256,337		289,894
TOTAL Liabilities	426,826		471,994
Fund Balance			
Capital Reserve	8,238	DA878	8,238
TOTAL Restricted Fund Balance	8,238		8,238
Unreserved Fund Balance Appropriated		DA910	
Assigned Appropriated Fund Balance	35,000	DA914	50,000
Assigned Unappropriated Fund Balance	605,021	DA915	740,446
TOTAL Assigned Fund Balance	640,021		790,446
Unreserved Fund Balance Unappropriated		DA911	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	648,259		798,684
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,075,085		1,270,678

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	372,675	DA1001	374,475
TOTAL Real Property Taxes	372,675		374,475
Transportation Services, Other Govts	97,870	DA2300	104,908
TOTAL Intergovernmental Charges	97,870		104,908
Interest And Earnings	1,187	DA2401	1,360
TOTAL Use of Money And Property	1,187		1,360
Unclassified (specify)	32,382	DA2770	7,140
TOTAL Miscellaneous Local Sources	32,382		7,140
TOTAL Revenues	504,114		487,883
TOTAL Revenues	504,114		487,883

TOWN OF Marcellus
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Machinery, Equip & Cap Outlay	52,983	DA51302	27,816
Machinery, Contr Expend	61,878	DA51304	49,267
TOTAL Machinery	114,861		77,083
Snow Removal, Pers Serv	95,368	DA51421	114,869
Snow Removal, Contr Expend	92,874	DA51424	84,466
TOTAL Snow Removal	188,242		199,335
TOTAL Transportation	303,103		276,418
State Retirement, Empl Bnfts	15,677	DA90108	19,077
Social Security , Empl Bnfts	7,669	DA90308	8,683
Worker's Compensation, Empl Bnfts	6,120	DA90408	5,559
Hospital & Medical (dental) Ins, Empl Bnft	26,807	DA90608	27,676
Other Employee Benefits (spec)		DA90898	45
TOTAL Employee Benefits	56,273		61,040
TOTAL Expenditures	359,376		337,458
Transfers, Capital Projects Fund		DA99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	359,376		337,458

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2011	EdpCode	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	324,221	DA8021	648,259
Prior Period Adj -Increase In Fund Balance	179,300	DA8012	
Restated Fund Balance - Beg of Year	503,521	DA8022	648,259
ADD - REVENUES AND OTHER SOURCES	504,114		487,883
DEDUCT - EXPENDITURES AND OTHER USES	359,376		337,458
Fund Balance - End of Year	648,259	DA8029	798,684

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	374,475	DA1049N	360,184
EsT. ReV. - Intergovernmental Charges	104,908	DA2399N	112,000
Est Rev - Use of Money And Property	500	DA2499N	500
TOTAL Estimated Revenues	479,883		472,684
Appropriated Fund Balance	35,000	DA599N	50,000
TOTAL Estimated Other Sources	35,000		50,000
TOTAL Estimated Revenues	514,883		522,684

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	242,999	DA5999N	244,591
App - Home And Community Services	128,000	DA8999N	138,000
App - Employee Benefits	73,884	DA9199N	70,093
TOTAL Appropriations	444,883		452,684
Interfund Transfers	70,000	DA9999N	70,000
TOTAL Other Uses	70,000		70,000
TOTAL Appropriations	514,883		522,684

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	170,732	DB200	316,842
Cash In Time Deposits	1,053	DB201	1,054
TOTAL Cash	171,785		317,896
Due From State And Federal Government	208,664	DB410	
TOTAL State And Federal Aid Receivables	208,664		0
Due From Other Funds	43,939	DB391	115,550
TOTAL Due From Other Funds	43,939		115,550
TOTAL Assets	424,388		433,446

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
Accounts Payable		DB600	297
TOTAL Accounts Payable	0		297
Due To Other Funds	75,736	DB630	75,736
TOTAL Due To Other Funds	75,736		75,736
TOTAL Liabilities	75,736		76,033
Fund Balance			
Unreserved Fund Balance Appropriated		DB910	
Assigned Appropriated Fund Balance	40,000	DB914	60,000
Assigned Unappropriated Fund Balance	308,652	DB915	297,413
TOTAL Assigned Fund Balance	348,652		357,413
Unreserved Fund Balance Unappropriated		DB911	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	348,652		357,413
TOTAL Liabilities, Deferred Inflows And Fund Balance	424,388		433,446

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	314,274	DB1001	413,379
TOTAL Real Property Taxes	314,274		413,379
Interest And Earnings	366	DB2401	512
TOTAL Use of Money And Property	366		512
Insurance Recoveries		DB2680	7,934
TOTAL Sale of Property And Compensation For Loss	0		7,934
Unclassified (specify)	3,617	DB2770	
TOTAL Miscellaneous Local Sources	3,617		0
St Aid, Consolidated Highway Aid	35,064	DB3501	35,055
TOTAL State Aid	35,064		35,055
Fed Aid, Emergency Disaster Assistance	208,664	DB4960	
TOTAL Federal Aid	208,664		0
TOTAL Revenues	561,985		456,880
TOTAL Revenues	561,985		456,880

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Maint of Streets, Pers Serv	130,921	DB51101	118,035
Maint of Streets, Contr Expend	232,160	DB51104	212,887
TOTAL Maint of Streets	363,081		330,922
Machinery, Equip & Cap Outlay		DB51302	49,900
TOTAL Machinery	0		49,900
TOTAL Transportation	363,081		380,822
State Retirement, Empl Bnfts	15,677	DB90108	19,077
Social Security, Empl Bnfts	9,891	DB90308	10,086
Worker's Compensation, Empl Bnfts	6,120	DB90408	5,559
Hospital & Medical (dental) Ins, Empl Bnft	26,138	DB90608	32,575
TOTAL Employee Benefits	57,826		67,297
TOTAL Expenditures	420,907		448,119
TOTAL Expenditures	420,907		448,119

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2011	EdpCode	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,707	DB8021	348,652
Prior Period Adj -Increase In Fund Balance	203,867	DB8012	
Restated Fund Balance - Beg of Year	207,574	DB8022	348,652
ADD - REVENUES AND OTHER SOURCES	561,985		456,880
DEDUCT - EXPENDITURES AND OTHER USES	420,907		448,119
Fund Balance - End of Year	348,652	DB8029	357,413

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	322,772	DB1049N	298,633
Est Rev - State Aid	35,000	DB3099N	35,000
TOTAL Estimated Revenues	357,772		333,633
Appropriated Fund Balance	40,000	DB599N	60,000
TOTAL Estimated Other Sources	40,000		60,000
TOTAL Estimated Revenues	397,772		393,633

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	328,603	DB5999N	325,037
App - Employee Benefits	69,169	DB9199N	68,596
TOTAL Appropriations	397,772		393,633
TOTAL Appropriations	397,772		393,633

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits		H201	
TOTAL Cash	0		0
Due From State And Federal Government	8,558	H410	8,558
TOTAL State And Federal Aid Receivables	8,558		8,558
Cash In Time Deposits Special Reserves		H231	
TOTAL Restricted Assets	0		0
TOTAL Assets	8,558		8,558

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Accounts Payable	134	H600	134
TOTAL Accounts Payable	134		134
Bond Anticipation Notes Payable	6,038,426	H626	5,957,675
TOTAL Notes Payable	6,038,426		5,957,675
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	6,038,560		5,957,809
Fund Balance			
Unreserved Fund Balance Unappropriated		H911	
Unassigned Fund Balance	-6,030,002	H917	-5,949,251
TOTAL Unassigned Fund Balance	-6,030,002		-5,949,251
TOTAL Fund Balance	-6,030,002		-5,949,251
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,558		8,558

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Fed Aid, Emergency Disaster Assistance	8,558	H4960	
TOTAL Federal Aid	8,558		0
TOTAL Revenues	8,558		0
Interfund Transfers	97,790	H5031	89,100
TOTAL Interfund Transfers	97,790		89,100
Serial Bonds	675,000	H5710	
TOTAL Proceeds of Obligations	675,000		0
TOTAL Other Sources	772,790		89,100
TOTAL Revenues	781,348		89,100

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Engineer, Equip & Cap Outlay	7,300	H14402	
TOTAL Engineer	7,300		0
Buildings, Equip & Cap Outlay	789,628	H16202	
TOTAL Buildings	789,628		0
TOTAL General Government Support	796,928		0
Water Trans & Distrib, Equip & Cap Outlay	35,659	H83402	
TOTAL Water Trans & Distrib	35,659		0
TOTAL Home And Community Services	35,659		0
TOTAL Expenditures	832,587		0
TOTAL Expenditures	832,587		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2011	EdpCode	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-6,044,436	H8021	-6,030,002
Prior Period Adj -Increase In Fund Balance	65,673	H8012	
Prior Period Adj -Decrease In Fund Balance		H8015	8,348
Restated Fund Balance - Beg of Year	-5,978,763	H8022	-6,038,350
ADD - REVENUES AND OTHER SOURCES	781,348		89,100
DEDUCT - EXPENDITURES AND OTHER USES	832,587		
Fund Balance - End of Year	-6,030,002	H8029	-5,949,250

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Land	424,316	K101	424,316
Buildings	459,374	K102	459,374
Machinery And Equipment	2,356,740	K104	2,417,845
TOTAL Fixed Assets (net)	3,240,430		3,301,535
TOTAL Assets	3,240,430		3,301,535

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Total Non-Current Govt Assets	3,240,430	K159	3,301,535
TOTAL Investments in Non-Current Government Assets	3,240,430		3,301,535
TOTAL Fund Balance	3,240,430		3,301,535
TOTAL	3,240,430		3,301,535

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	2,102	SF200	2,105
Cash In Time Deposits	146,818	SF201	174,822
TOTAL Cash	148,920		176,927
TOTAL Assets	148,920		176,927

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2011	EdpCode	2012
Accounts Payable	6,500	SF600	6,500
TOTAL Accounts Payable	6,500		6,500
TOTAL Liabilities	6,500		6,500
Fund Balance			
Assigned Unappropriated Fund Balance	142,420	SF915	170,427
TOTAL Assigned Fund Balance	142,420		170,427
Unreserved Fund Balance Unappropriated		SF911	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	142,420		170,427
TOTAL Liabilities, Deferred Inflows And Fund Balance	148,920		176,927

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	528,854	SF1001	571,840
TOTAL Real Property Taxes	528,854		571,840
Interest And Earnings	917	SF2401	269
TOTAL Use of Money And Property	917		269
Grants From Local Governments		SF2706	
Unclassified (specify)	6,485	SF2770	6,500
TOTAL Miscellaneous Local Sources	6,485		6,500
TOTAL Revenues	536,256		578,609
TOTAL Revenues	536,256		578,609

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Fire Protection, Contr Expend	379,100	SF34104	410,386
TOTAL Fire Protection	379,100		410,386
TOTAL Public Safety	379,100		410,386
Debt Principal, Serial Bonds		SF97106	115,000
Debt Principal Other Government		SF97976	
TOTAL Debt Principal	0		115,000
Debt Interest Other Government		SF97977	25,216
TOTAL Debt Interest	0		25,216
TOTAL Expenditures	379,100		550,602
Transfers, Other Funds	97,790	SF99019	
TOTAL Operating Transfers	97,790		0
TOTAL Other Uses	97,790		0
TOTAL Expenditures	476,890		550,602

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2011	EdpCode	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	163,569	SF8021	142,420
Prior Period Adj -Decrease In Fund Balance	80,515	SF8015	
Restated Fund Balance - Beg of Year	83,054	SF8022	142,420
ADD - REVENUES AND OTHER SOURCES	536,256		578,609
DEDUCT - EXPENDITURES AND OTHER USES	476,890		550,602
Fund Balance - End of Year	142,420	SF8029	170,427

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	257,041	SM201	256,980
TOTAL Cash	257,041		256,980
TOTAL Assets	257,041		256,980

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2011	EdpCode	2012
Accounts Payable		SM600	59
TOTAL Accounts Payable	0		59
Due To Other Funds	124,639	SM630	124,639
TOTAL Due To Other Funds	124,639		124,639
TOTAL Liabilities	124,639		124,698
Fund Balance			
Assigned Unappropriated Fund Balance	132,400	SM915	132,282
TOTAL Assigned Fund Balance	132,400		132,282
Unreserved Fund Balance Unappropriated		SM911	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	132,400		132,282
TOTAL Liabilities, Deferred Inflows And Fund Balance	257,039		256,980

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	261,977	SM1001	263,433
TOTAL Real Property Taxes	261,977		263,433
Interest And Earnings	543	SM2401	534
TOTAL Use of Money And Property	543		534
TOTAL Revenues	262,520		263,967
TOTAL Revenues	262,520		263,967

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Ambulance, Contr Expend	262,243	SM45404	264,087
TOTAL Ambulance	262,243		264,087
TOTAL Health	262,243		264,087
TOTAL Expenditures	262,243		264,087
TOTAL Expenditures	262,243		264,087

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2011	EdpCode	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	10,004	SM8021	132,402
Prior Period Adj -Increase In Fund Balance	122,121	SM8012	
Restated Fund Balance - Beg of Year	132,125	SM8022	132,402
ADD - REVENUES AND OTHER SOURCES	262,520		263,967
DEDUCT - EXPENDITURES AND OTHER USES	262,243		264,087
Fund Balance - End of Year	132,402	SM8029	132,282

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(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	211,943	SS201	188,435
TOTAL Cash	211,943		188,435
TOTAL Assets	211,943		188,435

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(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Due To Other Funds	61,406	SS630	63,633
TOTAL Due To Other Funds	61,406		63,633
TOTAL Liabilities	61,406		63,633
Fund Balance			
Assigned Unappropriated Fund Balance	150,537	SS915	124,802
TOTAL Assigned Fund Balance	150,537		124,802
Unreserved Fund Balance Unappropriated		SS911	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	150,537		124,802
TOTAL Liabilities, Deferred Inflows And Fund Balance	211,943		188,435

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(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	129,500	SS1001	133,418
TOTAL Real Property Taxes	129,500		133,418
Interest And Earnings	481	SS2401	406
TOTAL Use of Money And Property	481		406
TOTAL Revenues	129,981		133,824
TOTAL Revenues	129,981		133,824

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(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	90,589	SS19504	142,759
TOTAL Taxes & Assess On Munic Prop	90,589		142,759
TOTAL General Government Support	90,589		142,759
Debt Principal, Serial Bonds	12,000	SS97106	12,000
TOTAL Debt Principal	12,000		12,000
Debt Interest, Serial Bonds	5,400	SS97107	4,800
TOTAL Debt Interest	5,400		4,800
TOTAL Expenditures	107,989		159,559
TOTAL Expenditures	107,989		159,559

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2011	EdpCode	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	22,369	SS8021	150,537
Prior Period Adj -Increase In Fund Balance	106,176	SS8012	
Restated Fund Balance - Beg of Year	128,545	SS8022	150,537
ADD - REVENUES AND OTHER SOURCES	129,981		133,824
DEDUCT - EXPENDITURES AND OTHER USES	107,989		159,559
Fund Balance - End of Year	150,537	SS8029	124,802

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(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	133,418	SS1049N	126,800
TOTAL Estimated Revenues	133,418		126,800
TOTAL Estimated Revenues	133,418		126,800

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(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	116,618	SS1999N	110,000
App - Debt Service	16,800	SS9899N	16,800
TOTAL Appropriations	133,418		126,800
TOTAL Appropriations	133,418		126,800

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(SW) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash		SW200	
Cash In Time Deposits	187,448	SW201	196,685
TOTAL Cash	187,448		196,685
Water Rents Receivable	231	SW350	231
Accounts Receivable	6,225	SW380	21,001
TOTAL Other Receivables (net)	6,456		21,232
TOTAL Assets	193,904		217,917

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(SW) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Due To Other Funds	33,300	SW630	45,909
TOTAL Due To Other Funds	33,300		45,909
TOTAL Liabilities	33,300		45,909
Fund Balance			
Assigned Unappropriated Fund Balance	160,604	SW915	172,008
TOTAL Assigned Fund Balance	160,604		172,008
Unreserved Fund Balance Unappropriated		SW911	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	160,604		172,008
TOTAL Liabilities, Deferred Inflows And Fund Balance	193,904		217,917

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(SW) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	192,628	SW1001	186,961
TOTAL Real Property Taxes	192,628		186,961
Share of Joint Activity, Other Govts	15,410	SW2390	14,948
TOTAL Intergovernmental Charges	15,410		14,948
Interest And Earnings	470	SW2401	408
TOTAL Use of Money And Property	470		408
TOTAL Revenues	208,508		202,317
TOTAL Revenues	208,508		202,317

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(SW) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Water Administration, Contr Expend	194,924	SW83104	190,913
TOTAL Water Administration	194,924		190,913
TOTAL Home And Community Services	194,924		190,913
TOTAL Expenditures	194,924		190,913
TOTAL Expenditures	194,924		190,913

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2011	EdpCode	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	131,449	SW8021	160,604
Prior Period Adj -Increase In Fund Balance	15,571	SW8012	
Restated Fund Balance - Beg of Year	147,020	SW8022	160,604
ADD - REVENUES AND OTHER SOURCES	208,508		202,317
DEDUCT - EXPENDITURES AND OTHER USES	194,924		190,913
Fund Balance - End of Year	160,604	SW8029	172,008

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(SW) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	187,747	SW1049N	177,015
Est Rev-Miscellaneous Local Sources	20,800	SW2799N	20,800
TOTAL Estimated Revenues	208,547		197,815
TOTAL Estimated Revenues	208,547		197,815

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(SW) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	208,547	SW1999N	197,815
TOTAL Appropriations	208,547		197,815
TOTAL Appropriations	208,547		197,815

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(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	47,399	TA200	51,796
TOTAL Cash	47,399		51,796
Due From Other Funds	10,645	TA391	23,414
TOTAL Due From Other Funds	10,645		23,414
TOTAL Assets	58,044		75,210

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(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Due To Other Funds	50,187	TA630	103,004
TOTAL Due To Other Funds	50,187		103,004
Consolidated Payroll	6,860	TA10	7,362
State Retirement	-21	TA18	-1,351
Group Insurance	884	TA20	-13,127
Federal Income Tax	-1,773	TA22	-8,875
Social Security Tax		TA26	-14,668
Nyc Income Tax		TA28	-3,642
Employees Annuities		TA29	
Guaranty & Bid Deposits	1,500	TA30	1,044
Foreign Fire Insurance Tax	407	TA50	
Other Funds (specify)		TA85	5,463
TOTAL Agency Liabilities	7,857		-27,794
TOTAL Liabilities	58,044		75,210
TOTAL Liabilities, Deferred Inflows And Fund Balance	58,044		75,210

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	771,000	W129	644,000
TOTAL Provision To Be Made In Future Budgets	771,000		644,000
TOTAL Assets	771,000		644,000

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Bonds Payable	771,000	W628	644,000
TOTAL Bond And Long Term Liabilities	771,000		644,000
TOTAL Liabilities	771,000		644,000
TOTAL Liabilities	771,000		644,000

TOWN OF Marcellus
Statement of Indebtedness
For the Fiscal Year Ending 2012

2/17/2015

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
2010	BAN E	EFC- Water			05/06/2010	10/31/2014	0.00%		\$458,525	\$6,038,427	\$89,100	\$0	\$8,348		\$5,957,675
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$6,038,427	\$89,100	\$0	\$8,348	\$0	\$5,957,675
2011	BOND N	Land and Firehouse			03/01/2011	03/01/2016	2.75%		\$675,000	\$675,000	\$115,000	\$0	\$0		\$560,000
2000	BOND N	SEWER DISTRICT			03/23/1982	08/01/2019	5.00%			\$96,000	\$12,000	\$0	\$0		\$84,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$771,000	\$127,000	\$0	\$0	\$0	\$644,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$6,809,427	\$216,100	\$0	\$8,348	\$0	\$6,601,675

TOWN OF Marcellus
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$600.00
Demand Deposits	9Z2011	\$1,053,930.00
Time Deposits	9Z2021	\$1,682,066.00
Total		\$2,736,596.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
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 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0178	\$108,402	\$0	\$0	\$108,402
****-9393	\$51,796	\$0	\$0	\$51,796
****-2249	\$1,202,920	\$0	\$0	\$1,202,920
****-2256	\$316,843	\$0	\$0	\$316,843
****-2587	\$1,054	\$0	\$0	\$1,054
****-0913	\$62,928	\$0	\$0	\$62,928
****-0472	\$243,362	\$0	\$0	\$243,362
****-0514	\$8,006	\$0	\$0	\$8,006
****-0654	\$2,031	\$0	\$0	\$2,031
****-8419	\$2,105	\$0	\$0	\$2,105
****-0415	\$5,488	\$0	\$0	\$5,488
****-0480	\$5,743	\$0	\$0	\$5,743
****-0498	\$1,048	\$0	\$0	\$1,048
****-0506	\$52,585	\$0	\$0	\$52,585
****-0522	\$41,836	\$0	\$0	\$41,836
****-0530	\$173,692	\$0	\$0	\$173,692
****-0548	\$1,130	\$0	\$0	\$1,130
****-0555	\$13,114	\$0	\$0	\$13,114
****-0563	\$13,618	\$0	\$0	\$13,618
****-0571	\$8,282	\$0	\$0	\$8,282
****-0589	\$8,499	\$0	\$0	\$8,499
****-0597	\$20,734	\$0	\$0	\$20,734
****-0605	\$23,084	\$0	\$0	\$23,084
****-0613	\$68,387	\$0	\$0	\$68,387
****-0621	\$120,048	\$0	\$0	\$120,048
****-0647	\$18,751	\$0	\$0	\$18,751

TOWN OF Marcellus
Bank Reconciliation
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0639	\$160,510	\$0	\$0	\$160,510
				<u>\$2,735,996</u>
				<u>\$600.00</u>
				<u>\$0.00</u>
			9ZCASH *	<u>\$2,736,596</u>
			9ZCASHB *	<u>\$2,736,596</u>

* Must be equal

TOWN OF Marcellus
Local Government Questionnaire
For the Fiscal Year Ending 2012

	<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 2012

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	\$112,216.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$58,448.00			
90408	Worker's Compensation Insurance	\$18,677.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$21,240.00			
90558	Disability Insurance	\$441.00			
90608	Hospital and Medical (Dental) Insurance	\$211,664.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$3,973.00			
Total		\$426,659.00			
Computed Total From Financial Section (comparative purposes only)		\$426,679.00			

TOWN OF Marcellus
Energy Costs and Consumption
For the Fiscal Year Ending 2012

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 2012

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 12/31/2012, 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 12/31/2012 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

Mary Jo Paul
Name

(315) 673-3269
Telephone Number

Town Supervisor
Title

24 East Main Street
Official Address

02/12/2015
Date of Certification

(315) 673-3269
Official Telephone Number