

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 12/31/2013

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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (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 2012 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 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	118,835	A200	626,438
Cash In Time Deposits	160,510	A201	160,694
Petty Cash	600	A210	600
TOTAL Cash	279,945		787,732
Accounts Receivable	31,420	A380	46,856
TOTAL Other Receivables (net)	31,420		46,856
Due From Other Funds	563,410	A391	
TOTAL Due From Other Funds	563,410		0
TOTAL Assets	874,775		834,588

TOWN OF Marcellus
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(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	6,992	A600	5,070
TOTAL Accounts Payable	6,992		5,070
Overpayments & Clearing Account	11,253	A690	24,409
TOTAL Other Liabilities	11,253		24,409
Due To Other Funds		A630	19,092
TOTAL Due To Other Funds	0		19,092
TOTAL Liabilities	18,245		48,571
Fund Balance			
Assigned Appropriated Fund Balance	180,000	A914	250,000
Assigned Unappropriated Fund Balance	10,552	A915	10,552
TOTAL Assigned Fund Balance	190,552		260,552
Unassigned Fund Balance	665,978	A917	525,465
TOTAL Unassigned Fund Balance	665,978		525,465
TOTAL Fund Balance	856,530		786,017
TOTAL Liabilities, Deferred Inflows And Fund Balance	874,775		834,588

TOWN OF Marcellus
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	922,921	A1001	876,663
TOTAL Real Property Taxes	922,921		876,663
Other Payments In Lieu of Taxes	6,628	A1081	6,628
Interest & Penalties On Real Prop Taxes	5,683	A1090	5,651
TOTAL Real Property Tax Items	12,311		12,279
Franchises	38,722	A1170	39,554
TOTAL Non Property Tax Items	38,722		39,554
Park And Recreational Charges	60,539	A2001	58,857
Special Recreational Facility Charges	20,372	A2025	19,020
Other Culture & Recreation Income	25,207	A2089	46,152
TOTAL Departmental Income	106,118		124,029
Youth Recreation Services, Other Govts	2,665	A2350	1,386
Share of Joint Activity, Other Govts	16,148	A2390	
TOTAL Intergovernmental Charges	18,813		1,386
Interest And Earnings	694	A2401	338
TOTAL Use of Money And Property	694		338
Dog Licenses	4,896	A2544	4,994
Permits, Other	13,186	A2590	14,121
TOTAL Licenses And Permits	18,082		19,115
Fines And Forfeited Bail	19,276	A2610	9,632
Forfeiture of Crime Proceeds	190	A2625	150
TOTAL Fines And Forfeitures	19,466		9,782
Sales of Equipment	12,315	A2665	
Insurance Recoveries		A2680	8,020
TOTAL Sale of Property And Compensation For Loss	12,315		8,020
Unclassified (specify)	110	A2770	
TOTAL Miscellaneous Local Sources	110		0
St Aid, Revenue Sharing	28,345	A3001	28,345
St Aid, Mortgage Tax	120,546	A3005	106,095
St Aid, Real Property Tax Administration		A3040	
St Aid - Other (specify)	1,500	A3089	5,877
TOTAL State Aid	150,391		140,317
TOTAL Revenues	1,299,943		1,231,483
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	1,299,943		1,231,483

TOWN OF Marcellus
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For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	22,440	A10101	24,480
Legislative Board, Contr Expend	600	A10104	1,807
TOTAL Legislative Board	23,040		26,287
Municipal Court, Pers Serv	63,427	A11101	71,171
Municipal Court, Equip & Cap Outlay		A11102	1,224
Municipal Court, Contr Expend	5,668	A11104	6,564
TOTAL Municipal Court	69,095		78,959
Supervisor,pers Serv	11,000	A12201	12,000
Supervisor,contr Expend	46	A12204	503
TOTAL Supervisor	11,046		12,503
Comptroller,pers Serv	33,623	A13151	37,416
Comptroller, Equip & Cap Outlay	2,867	A13152	19,421
Comptroller, Contr Expend	2,240	A13154	2,460
TOTAL Comptroller	38,730		59,297
Tax Collection,pers Serv	8,833	A13301	8,964
Tax Collection,contr Expend	2,227	A13304	2,614
TOTAL Tax Collection	11,060		11,578
Budget, Pers Serv	1,833	A13401	2,040
TOTAL Budget	1,833		2,040
Assessment, Pers Serv	27,030	A13551	29,136
Assessment, Equip & Cap Outlay	374	A13552	867
Assessment, Contr Expend	18,191	A13554	18,506
TOTAL Assessment	45,595		48,509
Clerk,pers Serv	60,051	A14101	62,156
Clerk,equip & Cap Outlay	773	A14102	1,075
Clerk,contr Expend	4,420	A14104	3,515
TOTAL Clerk	65,244		66,746
Law, Contr Expend	37,556	A14204	62,456
TOTAL Law	37,556		62,456
Personnel, Pers Serv		A14301	2,040
Personnel, Contr Expend	3,833	A14304	13,387
TOTAL Personnel	3,833		15,427
Engineer, Contr Expend	10,686	A14404	29,302
TOTAL Engineer	10,686		29,302
Elections, Contr Expend	100	A14504	
TOTAL Elections	100		0
Buildings, Equip & Cap Outlay	48,247	A16202	43,931
Buildings, Contr Expend	43,662	A16204	48,535
TOTAL Buildings	91,909		92,466
Central Comm System, Pers Serv	812	A16501	
Central Comm System, Contr Expend	1,038	A16504	12,998
TOTAL Central Comm System	1,850		12,998
Central Storeroom, Contr Expend	404	A16604	372
TOTAL Central Storeroom	404		372

TOWN OF Marcellus
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Central Print & Mail,contr Expend	976	A16704	1,532
TOTAL Central Print & Mail	976		1,532
Unallocated Insurance, Contr Expend	44,883	A19104	45,256
TOTAL Unallocated Insurance	44,883		45,256
Municipal Assn Dues, Contr Expend	1,100	A19204	
TOTAL Municipal Assn Dues	1,100		0
Taxes & Assess On Munic Prop, Contr Expend	3,178	A19504	2,389
TOTAL Taxes & Assess On Munic Prop	3,178		2,389
TOTAL General Government Support	462,118		568,117
Fire, Contr Expend	322	A34104	832
TOTAL Fire	322		832
Control of Animals, Pers Serv	7,399	A35101	8,232
Control of Animals, Contr Expend	1,757	A35104	719
TOTAL Control of Animals	9,156		8,951
Safety Inspection, Pers Serv	3,807	A36201	1,056
Safety Inspection, Contr Expend	2	A36204	22
TOTAL Safety Inspection	3,809		1,078
TOTAL Public Safety	13,287		10,861
Narcotic Guid Council, Contr Expend	1,310	A42104	2,017
TOTAL Narcotic Guid Council	1,310		2,017
TOTAL Health	1,310		2,017
Street Admin, Pers Serv	44,132	A50101	49,104
Street Admin, Equip & Cap Outlay	3,778	A50102	4,200
Street Admin, Contr Expend	250	A50104	2,182
TOTAL Street Admin	48,160		55,486
Street Lighting, Contr Expend	17,373	A51824	18,384
TOTAL Street Lighting	17,373		18,384
TOTAL Transportation	65,533		73,870
Veterans Service, Contr Expend	600	A65104	600
TOTAL Veterans Service	600		600
TOTAL Economic Assistance And Opportunity	600		600
Parks, Pers Serv	121,942	A71101	128,191
Parks, Equip & Cap Outlay	2,882	A71102	32,093
Parks, Contr Expend	38,890	A71104	33,902
Parks, Empl Bnfts		A71108	16,450
TOTAL Parks	163,714		210,636
Youth Prog, Pers Serv	70,513	A73101	86,847
Youth Prog, Contr Expend	23,451	A73104	19,005
TOTAL Youth Prog	93,964		105,852
Library, Contr Expend	27,500	A74104	27,500
TOTAL Library	27,500		27,500
Historian, Pers Serv		A75101	665
Historian, Contr Expend	5,232	A75104	5,243
TOTAL Historian	5,232		5,908

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Adult Recreation, Pers Serv	14,902	A76201	18,858
Adult Recreation, Contr Expend	23,798	A76204	42,988
Adult Recreation, Empl Bnfts		A76208	1,443
TOTAL Adult Recreation	38,700		63,289
TOTAL Culture And Recreation	329,110		413,185
Refuse & Garbage, Contr Expend	16,467	A81604	17,299
TOTAL Refuse & Garbage	16,467		17,299
Comm Beautification, Contr Expend	1,171	A85104	
TOTAL Comm Beautification	1,171		0
Cemetery, Pers Serv	3,030	A88101	2,700
Cemetery, Contr Expend	700	A88104	683
TOTAL Cemetery	3,730		3,383
TOTAL Home And Community Services	21,368		20,682
State Retirement System	56,108	A90108	57,299
Social Security, Employer Cont	32,320	A90308	21,338
Worker's Compensation, Empl Bnfts	7,559	A90408	20,594
Unemployment Insurance, Empl Bnfts	21,240	A90508	
Disability Insurance, Empl Bnfts	441	A90558	988
Hospital & Medical (dental) Ins, Empl Bnft	151,413	A90608	145,334
Other Employee Benefits (spec)	3,928	A90898	1,111
TOTAL Employee Benefits	273,009		246,664
Debt Principal, Bond Anticipation Notes		A97306	94,000
TOTAL Debt Principal	0		94,000
TOTAL Expenditures	1,166,335		1,429,996
Transfers, Capital Projects Fund	89,100	A99509	
TOTAL Operating Transfers	89,100		0
TOTAL Other Uses	89,100		0
TOTAL Expenditures	1,255,435		1,429,996

TOWN OF Marcellus
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For the Fiscal Year Ending 2013

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	860,403	A8021	856,530
Prior Period Adj -Increase In Fund Balance		A8012	128,000
Prior Period Adj -Decrease In Fund Balance	48,381	A8015	
Restated Fund Balance - Beg of Year	812,022	A8022	984,530
ADD - REVENUES AND OTHER SOURCES	1,299,943		1,231,483
DEDUCT - EXPENDITURES AND OTHER USES	1,255,435		1,429,996
Fund Balance - End of Year	856,530	A8029	786,017

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	872,791	A1049N	805,558
Est Rev - Real Property Tax Items	11,628	A1099N	11,628
Est Rev - Non Property Tax Items	34,000	A1199N	35,000
Est Rev - Departmental Income	97,000	A1299N	97,000
Est Rev - Intergovernmental Charges	1,200	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	25,000	A2649N	25,000
Est Rev - State Aid	115,000	A3099N	115,000
TOTAL Estimated Revenues	1,173,319		1,107,086
Appropriated Fund Balance	180,000	A599N	250,000
TOTAL Estimated Other Sources	180,000		250,000
TOTAL Estimated Revenues	1,353,319		1,357,086

TOWN OF Marcellus
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	530,920	A1999N	538,589
App - Public Safety	12,607	A3999N	13,197
App - Health	1,500	A4999N	1,500
App - Transportation	73,310	A5999N	74,376
App - Economic Assistance And Opportunity	1,600	A6999N	600
App - Culture And Recreation	418,400	A7999N	416,811
App - Home And Community Services	28,500	A8999N	34,400
App - Employee Benefits	281,981	A9199N	273,113
TOTAL Appropriations	1,348,818		1,352,586
App - Interfund Transfer	4,500	A9999N	4,500
TOTAL Other Uses	4,500		4,500
TOTAL Appropriations	1,353,318		1,357,086

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	-10,433	B200	7,770
TOTAL Cash	-10,433		7,770
Accounts Receivable	761	B380	2,521
TOTAL Other Receivables (net)	761		2,521
TOTAL Assets	-9,672		10,291

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	446	B600	
TOTAL Accounts Payable	446		0
Overpayments & Clearing Account	1,998	B690	1,998
TOTAL Other Liabilities	1,998		1,998
Due To Other Funds		B630	22,962
TOTAL Due To Other Funds	0		22,962
TOTAL Liabilities	2,444		24,960
Fund Balance			
Unassigned Fund Balance	-12,116	B917	-14,669
TOTAL Unassigned Fund Balance	-12,116		-14,669
TOTAL Fund Balance	-12,116		-14,669
TOTAL Liabilities, Deferred Inflows And Fund Balance	-9,672		10,291

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	96,267	B1001	88,457
TOTAL Real Property Taxes	96,267		88,457
Zoning Fees	13,948	B2110	15,708
TOTAL Departmental Income	13,948		15,708
St Aid, State Revenue Sharing	16,647	B3001	16,647
TOTAL State Aid	16,647		16,647
TOTAL Revenues	126,862		120,812
TOTAL Revenues	126,862		120,812

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Safety Inspection, Pers Serv	62,505	B36201	57,777
Safety Inspection, Contr Expend	5,147	B36204	5,347
TOTAL Safety Inspection	67,652		63,124
TOTAL Public Safety	67,652		63,124
Zoning, Pers Serv	30,766	B80101	32,548
Zoning, Contr Expend	4,257	B80104	2,694
TOTAL Zoning	35,023		35,242
TOTAL Home And Community Services	35,023		35,242
State Retirement, Empl Bnfts	17,954	B90108	18,336
Social Security , Empl Bnfts	7,379	B90308	6,663
TOTAL Employee Benefits	25,333		24,999
TOTAL Expenditures	128,008		123,365
TOTAL Expenditures	128,008		123,365

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-10,970	B8021	-12,116
Restated Fund Balance - Beg of Year	-10,970	B8022	-12,116
ADD - REVENUES AND OTHER SOURCES	126,862		120,812
DEDUCT - EXPENDITURES AND OTHER USES	128,008		123,365
Fund Balance - End of Year	-12,116	B8029	-14,669

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	88,457	B1049N	96,860
Est Rev - Departmental Income	10,000	B1299N	10,000
Est Rev-State Aid	15,000	B3099N	15,000
TOTAL Estimated Revenues	113,457		121,860
Appropriated Fund Balance	18,000	B599N	25,000
TOTAL Estimated Other Sources	18,000		25,000
TOTAL Estimated Revenues	131,457		146,860

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Public Safety	65,260	B3999N	80,750
App - Home And Community Services	38,548	B8999N	39,200
App - Employee Benefits	27,649	B9199N	26,910
TOTAL Appropriations	131,457		146,860
TOTAL Appropriations	131,457		146,860

TOWN OF Marcellus
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	8,007	CM201	7,643
TOTAL Cash	8,007		7,643
Due From Other Funds	441	CM391	814
TOTAL Due From Other Funds	441		814
TOTAL Assets	8,448		8,457

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Unappropriated Fund Balance	8,448	CM915	8,457
TOTAL Assigned Fund Balance	8,448		8,457
TOTAL Fund Balance	8,448		8,457
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,448		8,457

TOWN OF Marcellus
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	12	CM2401	9
TOTAL Use of Money And Property	12		9
TOTAL Revenues	12		9
TOTAL Revenues	12		9

TOWN OF Marcellus
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Results of Operation

Code Description	2012	EdpCode	2013
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TOWN OF Marcellus
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,436	CM8021	8,448
Restated Fund Balance - Beg of Year	8,436	CM8022	8,448
ADD - REVENUES AND OTHER SOURCES	12		9
Fund Balance - End of Year	8,448	CM8029	8,457

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	1,202,920	DA200	697,090
Cash In Time Deposits	59,200	DA201	103,065
TOTAL Cash	1,262,120		800,155
Due From State And Federal Government	320	DA410	
TOTAL State And Federal Aid Receivables	320		0
Due From Other Funds		DA391	216,565
TOTAL Due From Other Funds	0		216,565
Cash Special Reserves	8,238	DA230	8,292
TOTAL Restricted Assets	8,238		8,292
TOTAL Assets	1,270,678		1,025,012

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	177,251	DA600	175,131
TOTAL Accounts Payable	177,251		175,131
Accrued Liabilities	4,849	DA601	4,849
TOTAL Accrued Liabilities	4,849		4,849
Due To Other Funds	289,894	DA630	
TOTAL Due To Other Funds	289,894		0
TOTAL Liabilities	471,994		179,980
Fund Balance			
Capital Reserve	8,238	DA878	8,292
TOTAL Restricted Fund Balance	8,238		8,292
Assigned Appropriated Fund Balance	50,000	DA914	235,000
Assigned Unappropriated Fund Balance	740,446	DA915	601,740
TOTAL Assigned Fund Balance	790,446		836,740
TOTAL Fund Balance	798,684		845,032
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,270,678		1,025,012

TOWN OF Marcellus
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	374,475	DA1001	360,184
TOTAL Real Property Taxes	374,475		360,184
Transportation Services, Other Govts	104,908	DA2300	115,744
TOTAL Intergovernmental Charges	104,908		115,744
Interest And Earnings	1,360	DA2401	1,375
TOTAL Use of Money And Property	1,360		1,375
Unclassified (specify)	7,140	DA2770	
TOTAL Miscellaneous Local Sources	7,140		0
TOTAL Revenues	487,883		477,303
TOTAL Revenues	487,883		477,303

TOWN OF Marcellus
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For the Fiscal Year Ending 2013

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Machinery, Pers Serv		DA51301	649
Machinery, Equip & Cap Outlay	27,816	DA51302	93,492
Machinery, Contr Expend	49,267	DA51304	81,602
TOTAL Machinery	77,083		175,743
Snow Removal, Pers Serv	114,869	DA51421	124,975
Snow Removal, Contr Expend	84,466	DA51424	68,674
TOTAL Snow Removal	199,335		193,649
TOTAL Transportation	276,418		369,392
State Retirement, Empl Bnfts	19,077	DA90108	19,481
Social Security , Empl Bnfts	8,683	DA90308	9,521
Worker's Compensation, Empl Bnfts	5,559	DA90408	7,262
Hospital & Medical (dental) Ins, Empl Bnft	27,676	DA90608	25,299
Other Employee Benefits (spec)	45	DA90898	
TOTAL Employee Benefits	61,040		61,563
TOTAL Expenditures	337,458		430,955
TOTAL Expenditures	337,458		430,955

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	648,259	DA8021	798,684
Restated Fund Balance - Beg of Year	648,259	DA8022	798,684
ADD - REVENUES AND OTHER SOURCES	487,883		477,303
DEDUCT - EXPENDITURES AND OTHER USES	337,458		430,955
Fund Balance - End of Year	798,684	DA8029	845,032

TOWN OF Marcellus
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	360,184	DA1049N	316,139
Est. ReV. - Intergovernmental Charges	112,000	DA2399N	111,000
Est Rev - Use of Money And Property	500	DA2499N	500
Est Rev - Miscellaneous Local Sources		DA2799N	40,000
TOTAL Estimated Revenues	472,684		467,639
Appropriated Fund Balance	50,000	DA599N	235,000
TOTAL Estimated Other Sources	50,000		235,000
TOTAL Estimated Revenues	522,684		702,639

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	244,591	DA5999N	325,000
App - Home And Community Services	138,000	DA8999N	248,950
App - Employee Benefits	70,093	DA9199N	68,689
TOTAL Appropriations	452,684		642,639
Interfund Transfers	70,000	DA9999N	60,000
TOTAL Other Uses	70,000		60,000
TOTAL Appropriations	522,684		702,639

TOWN OF Marcellus
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For the Fiscal Year Ending 2013

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	316,842	DB200	193,692
Cash In Time Deposits	1,054	DB201	835
TOTAL Cash	317,896		194,527
Due From Other Funds	115,550	DB391	388,580
TOTAL Due From Other Funds	115,550		388,580
TOTAL Assets	433,446		583,107

TOWN OF Marcellus
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	297	DB600	
TOTAL Accounts Payable	297		0
Due To Other Funds	75,736	DB630	234,797
TOTAL Due To Other Funds	75,736		234,797
TOTAL Liabilities	76,033		234,797
Fund Balance			
Assigned Appropriated Fund Balance	60,000	DB914	60,000
Assigned Unappropriated Fund Balance	297,413	DB915	288,310
TOTAL Assigned Fund Balance	357,413		348,310
TOTAL Fund Balance	357,413		348,310
TOTAL Liabilities, Deferred Inflows And Fund Balance	433,446		583,107

TOWN OF Marcellus
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	413,379	DB1001	298,643
TOTAL Real Property Taxes	413,379		298,643
Interest And Earnings	512	DB2401	458
TOTAL Use of Money And Property	512		458
Insurance Recoveries	7,934	DB2680	
TOTAL Sale of Property And Compensation For Loss	7,934		0
Unclassified (specify)		DB2770	396
TOTAL Miscellaneous Local Sources	0		396
St Aid, Consolidated Highway Aid	35,055	DB3501	44,858
TOTAL State Aid	35,055		44,858
Fed Aid, Emergency Disaster Assistance		DB4960	
TOTAL Federal Aid	0		0
TOTAL Revenues	456,880		344,355
TOTAL Revenues	456,880		344,355

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Maint of Streets, Pers Serv	118,035	DB51101	99,278
Maint of Streets, Contr Expend	212,887	DB51104	189,375
TOTAL Maint of Streets	330,922		288,653
Machinery, Equip & Cap Outlay	49,900	DB51302	
TOTAL Machinery	49,900		0
TOTAL Transportation	380,822		288,653
State Retirement, Empl Bnfts	19,077	DB90108	19,481
Social Security, Empl Bnfts	10,086	DB90308	7,483
Worker's Compensation, Empl Bnfts	5,559	DB90408	7,262
Hospital & Medical (dental) Ins, Empl Bnft	32,575	DB90608	30,359
TOTAL Employee Benefits	67,297		64,585
TOTAL Expenditures	448,119		353,238
TOTAL Expenditures	448,119		353,238

TOWN OF Marcellus
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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	348,652	DB8021	357,413
Prior Period Adj -Decrease In Fund Balance		DB8015	220
Restated Fund Balance - Beg of Year	348,652	DB8022	357,193
ADD - REVENUES AND OTHER SOURCES	456,880		344,355
DEDUCT - EXPENDITURES AND OTHER USES	448,119		353,238
Fund Balance - End of Year	357,413	DB8029	348,310

TOWN OF Marcellus
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	298,633	DB1049N	292,058
Est Rev - State Aid	35,000	DB3099N	44,000
TOTAL Estimated Revenues	333,633		336,058
Appropriated Fund Balance	60,000	DB599N	60,000
TOTAL Estimated Other Sources	60,000		60,000
TOTAL Estimated Revenues	393,633		396,058

TOWN OF Marcellus
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	325,037	DB5999N	328,902
App - Employee Benefits	68,596	DB9199N	67,156
TOTAL Appropriations	393,633		396,058
TOTAL Appropriations	393,633		396,058

TOWN OF Marcellus
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For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Due From State And Federal Government	8,558	H410	8,558
TOTAL State And Federal Aid Receivables	8,558		8,558
TOTAL Assets	8,558		8,558

TOWN OF Marcellus
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For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	134	H600	133
TOTAL Accounts Payable	134		133
Bond Anticipation Notes Payable	5,957,675	H626	5,863,675
TOTAL Notes Payable	5,957,675		5,863,675
TOTAL Liabilities	5,957,809		5,863,808
Fund Balance			
Unassigned Fund Balance	-5,949,251	H917	-5,855,250
TOTAL Unassigned Fund Balance	-5,949,251		-5,855,250
TOTAL Fund Balance	-5,949,251		-5,855,250
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,558		8,558

TOWN OF Marcellus
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For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Other Sources			
Interfund Transfers	89,100	H5031	
TOTAL Interfund Transfers	89,100		0
Bans Redeemed From Appropriations		H5731	94,000
TOTAL Proceeds of Obligations	0		94,000
TOTAL Other Sources	89,100		94,000
TOTAL Revenues	89,100		94,000

TOWN OF Marcellus
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Engineer, Equip & Cap Outlay		H14402	
TOTAL Engineer	0		0
TOTAL General Government Support	0		0
TOTAL Expenditures	0		0
TOTAL Expenditures	0		0

TOWN OF Marcellus
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For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-6,030,002	H8021	-5,949,250
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance	8,348	H8015	
Restated Fund Balance - Beg of Year	-6,038,350	H8022	-5,949,250
ADD - REVENUES AND OTHER SOURCES	89,100		94,000
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	-5,949,250	H8029	-5,855,250

TOWN OF Marcellus
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	424,316	K101	424,316
Buildings	459,374	K102	459,374
Machinery And Equipment	2,417,845	K104	2,558,488
TOTAL Fixed Assets (net)	3,301,535		3,442,178
TOTAL Assets	3,301,535		3,442,178

TOWN OF Marcellus
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Total Non-Current Govt Assets	3,301,535	K159	3,442,178
TOTAL Investments in Non-Current Government Assets	3,301,535		3,442,178
TOTAL Fund Balance	3,301,535		3,442,178
TOTAL	3,301,535		3,442,178

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	2,105	SF200	2,108
Cash In Time Deposits	174,822	SF201	284,287
TOTAL Cash	176,927		286,395
TOTAL Assets	176,927		286,395

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	6,500	SF600	6,500
TOTAL Accounts Payable	6,500		6,500
Due To Other Funds		SF630	139,322
TOTAL Due To Other Funds	0		139,322
TOTAL Liabilities	6,500		145,822
Fund Balance			
Assigned Unappropriated Fund Balance	170,427	SF915	140,573
TOTAL Assigned Fund Balance	170,427		140,573
TOTAL Fund Balance	170,427		140,573
TOTAL Liabilities, Deferred Inflows And Fund Balance	176,927		286,395

TOWN OF Marcellus
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	571,840	SF1001	590,329
TOTAL Real Property Taxes	571,840		590,329
Interest And Earnings	269	SF2401	281
TOTAL Use of Money And Property	269		281
Unclassified (specify)	6,500	SF2770	
TOTAL Miscellaneous Local Sources	6,500		0
TOTAL Revenues	578,609		590,610
TOTAL Revenues	578,609		590,610

TOWN OF Marcellus
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For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fire Protection, Contr Expend	410,386	SF34104	472,258
TOTAL Fire Protection	410,386		472,258
TOTAL Public Safety	410,386		472,258
Debt Principal, Serial Bonds	115,000	SF97106	135,000
Debt Principal Other Government		SF97976	
TOTAL Debt Principal	115,000		135,000
Debt Interest, Serial Bonds		SF97107	13,206
Debt Interest Other Government	25,216	SF97977	
TOTAL Debt Interest	25,216		13,206
TOTAL Expenditures	550,602		620,464
Transfers, Other Funds		SF99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	550,602		620,464

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	142,420	SF8021	170,427
Restated Fund Balance - Beg of Year	142,420	SF8022	170,427
ADD - REVENUES AND OTHER SOURCES	578,609		590,610
DEDUCT - EXPENDITURES AND OTHER USES	550,602		620,464
Fund Balance - End of Year	170,427	SF8029	140,573

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For the Fiscal Year Ending 2013

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	256,980	SM201	158,576
TOTAL Cash	256,980		158,576
Due From State And Federal Government		SM410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds		SM391	443
TOTAL Due From Other Funds	0		443
TOTAL Assets	256,980		159,019

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For the Fiscal Year Ending 2013

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	59	SM600	59
TOTAL Accounts Payable	59		59
Due To Other Funds	124,639	SM630	25,558
TOTAL Due To Other Funds	124,639		25,558
TOTAL Liabilities	124,698		25,617
Fund Balance			
Assigned Unappropriated Fund Balance	132,282	SM915	133,402
TOTAL Assigned Fund Balance	132,282		133,402
TOTAL Fund Balance	132,282		133,402
TOTAL Liabilities, Deferred Inflows And Fund Balance	256,980		159,019

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For the Fiscal Year Ending 2013

(SM) MISCELLANEOUS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	263,433	SM1001	277,175
TOTAL Real Property Taxes	263,433		277,175
Interest And Earnings	534	SM2401	457
TOTAL Use of Money And Property	534		457
TOTAL Revenues	263,967		277,632
TOTAL Revenues	263,967		277,632

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For the Fiscal Year Ending 2013

(SM) MISCELLANEOUS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Ambulance, Contr Expend	264,087	SM45404	276,413
TOTAL Ambulance	264,087		276,413
TOTAL Health	264,087		276,413
TOTAL Expenditures	264,087		276,413
TOTAL Expenditures	264,087		276,413

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	132,402	SM8021	132,282
Prior Period Adj -Increase In Fund Balance		SM8012	
Prior Period Adj -Decrease In Fund Balance		SM8015	99
Restated Fund Balance - Beg of Year	132,402	SM8022	132,183
ADD - REVENUES AND OTHER SOURCES	263,967		277,632
DEDUCT - EXPENDITURES AND OTHER USES	264,087		276,413
Fund Balance - End of Year	132,282	SM8029	133,402

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	188,435	SS201	95,898
TOTAL Cash	188,435		95,898
Due From Other Funds		SS391	71,033
TOTAL Due From Other Funds	0		71,033
TOTAL Assets	188,435		166,931

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		SS600	24,399
TOTAL Accounts Payable	0		24,399
Due To Other Funds	63,633	SS630	70,611
TOTAL Due To Other Funds	63,633		70,611
TOTAL Liabilities	63,633		95,010
Fund Balance			
Assigned Unappropriated Fund Balance	124,802	SS915	71,921
TOTAL Assigned Fund Balance	124,802		71,921
TOTAL Fund Balance	124,802		71,921
TOTAL Liabilities, Deferred Inflows And Fund Balance	188,435		166,931

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	133,418	SS1001	127,555
TOTAL Real Property Taxes	133,418		127,555
Sewer Charges		SS2122	400
TOTAL Departmental Income	0		400
Interest And Earnings	406	SS2401	278
TOTAL Use of Money And Property	406		278
TOTAL Revenues	133,824		128,233
TOTAL Revenues	133,824		128,233

TOWN OF Marcellus
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For the Fiscal Year Ending 2013

(SS) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	142,759	SS19504	164,914
TOTAL Taxes & Assess On Munic Prop	142,759		164,914
TOTAL General Government Support	142,759		164,914
Debt Principal, Serial Bonds	12,000	SS97106	12,000
TOTAL Debt Principal	12,000		12,000
Debt Interest, Serial Bonds	4,800	SS97107	4,200
TOTAL Debt Interest	4,800		4,200
TOTAL Expenditures	159,559		181,114
TOTAL Expenditures	159,559		181,114

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	150,537	SS8021	124,802
Restated Fund Balance - Beg of Year	150,537	SS8022	124,802
ADD - REVENUES AND OTHER SOURCES	133,824		128,233
DEDUCT - EXPENDITURES AND OTHER USES	159,559		181,114
Fund Balance - End of Year	124,802	SS8029	71,921

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	126,800	SS1049N	126,800
Est Rev-Miscellaneous Local Sources		SS2799N	0
TOTAL Estimated Revenues	126,800		126,800
TOTAL Estimated Revenues	126,800		126,800

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SS) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	110,000	SS1999N	110,000
App - Debt Service	16,800	SS9899N	16,800
TOTAL Appropriations	126,800		126,800
TOTAL Appropriations	126,800		126,800

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	196,685	SW201	262,745
TOTAL Cash	196,685		262,745
Water Rents Receivable	231	SW350	231
Accounts Receivable	21,001	SW380	-5,994
TOTAL Other Receivables (net)	21,232		-5,763
TOTAL Assets	217,917		256,982

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		SW600	-59
TOTAL Accounts Payable	0		-59
Due To Other Funds	45,909	SW630	77,990
TOTAL Due To Other Funds	45,909		77,990
TOTAL Liabilities	45,909		77,931
Fund Balance			
Assigned Unappropriated Fund Balance	172,008	SW915	179,051
TOTAL Assigned Fund Balance	172,008		179,051
TOTAL Fund Balance	172,008		179,051
TOTAL Liabilities, Deferred Inflows And Fund Balance	217,917		256,982

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	186,961	SW1001	175,303
TOTAL Real Property Taxes	186,961		175,303
Share of Joint Activity, Other Govts	14,948	SW2390	26,936
TOTAL Intergovernmental Charges	14,948		26,936
Interest And Earnings	408	SW2401	339
TOTAL Use of Money And Property	408		339
TOTAL Revenues	202,317		202,578
TOTAL Revenues	202,317		202,578

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Water Administration, Contr Expend	190,913	SW83104	195,535
TOTAL Water Administration	190,913		195,535
TOTAL Home And Community Services	190,913		195,535
TOTAL Expenditures	190,913		195,535
TOTAL Expenditures	190,913		195,535

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	160,604	SW8021	172,008
Restated Fund Balance - Beg of Year	160,604	SW8022	172,008
ADD - REVENUES AND OTHER SOURCES	202,317		202,578
DEDUCT - EXPENDITURES AND OTHER USES	190,913		195,535
Fund Balance - End of Year	172,008	SW8029	179,051

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	177,015	SW1049N	184,870
Est Rev-Miscellaneous Local Sources	20,800	SW2799N	20,800
TOTAL Estimated Revenues	197,815		205,670
TOTAL Estimated Revenues	197,815		205,670

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	197,815	SW1999N	205,670
TOTAL Appropriations	197,815		205,670
TOTAL Appropriations	197,815		205,670

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	51,796	TA200	41,842
TOTAL Cash	51,796		41,842
Due From Other Funds	23,414	TA391	33,495
TOTAL Due From Other Funds	23,414		33,495
TOTAL Assets	75,210		75,337

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds	103,004	TA630	120,598
TOTAL Due To Other Funds	103,004		120,598
Consolidated Payroll	7,362	TA10	9,833
Deferred Compensation		TA17	-30
State Retirement	-1,351	TA18	-2,440
Disability Insurance		TA19	-2,294
Group Insurance	-13,127	TA20	-538
Federal Income Tax	-8,875	TA22	-17,546
Social Security Tax	-14,668	TA26	-24,776
Nyc Income Tax	-3,642	TA28	-6,501
Employees Annuities		TA29	
Guaranty & Bid Deposits	1,044	TA30	1,861
Other Funds (specify)	5,463	TA85	-2,830
TOTAL Agency Liabilities	-27,794		-45,261
TOTAL Liabilities	75,210		75,337
TOTAL Liabilities, Deferred Inflows And Fund Balance	75,210		75,337

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	644,000	W129	497,000
TOTAL Provision To Be Made In Future Budgets	644,000		497,000
TOTAL Assets	644,000		497,000

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities			
Bonds Payable	644,000	W628	497,000
TOTAL Bond And Long Term Liabilities	644,000		497,000
TOTAL Liabilities	644,000		497,000
TOTAL Liabilities	644,000		497,000

TOWN OF Marcellus
Statement of Indebtedness
For the Fiscal Year Ending 2013

2/26/2015

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	\$5,957,675	\$94,000	\$0	\$0		\$5,863,675
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$5,957,675	\$94,000	\$0	\$0	\$0	\$5,863,675
2011	BOND N	Land and Firehouse			03/01/2011	03/01/2016	2.75%		\$675,000	\$560,000	\$135,000	\$0	\$0		\$425,000
2000	BOND N	SEWER DISTRICT			03/23/1982	08/01/2019	5.00%			\$84,000	\$12,000	\$0	\$0		\$72,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$644,000	\$147,000	\$0	\$0	\$0	\$497,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$6,601,675	\$241,000	\$0	\$0	\$0	\$6,360,675

TOWN OF Marcellus
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$600.00
Demand Deposits	9Z2011	\$1,568,940.00
Time Deposits	9Z2021	\$1,082,037.00
Total		\$2,651,577.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
 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 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0178	\$634,208	\$0	\$0	\$634,208
****-0498	\$7,049	\$0	\$0	\$7,049
****-9393	\$41,842	\$0	\$0	\$41,842
****-2249	\$697,090	\$0	\$0	\$697,090
****-2256	\$193,692	\$0	\$0	\$193,692
****-2587	\$835	\$0	\$0	\$835
****-0913	\$87,670	\$0	\$0	\$87,670
****-8419	\$2,108	\$0	\$0	\$2,108
****-0506	\$80,418	\$0	\$0	\$80,418
****-0415	\$1,202	\$0	\$0	\$1,202
****-0472	\$145,071	\$0	\$0	\$145,071
****-0480	\$5,749	\$0	\$0	\$5,749
****-0514	\$7,643	\$0	\$0	\$7,643
****-0522	\$59,478	\$0	\$0	\$59,478
****-0530	\$283,156	\$0	\$0	\$283,156
****-0548	\$1,131	\$0	\$0	\$1,131
****-0555	\$13,109	\$0	\$0	\$13,109
****-0563	\$13,505	\$0	\$0	\$13,505
****-0571	\$8,292	\$0	\$0	\$8,292
****-0589	\$69,461	\$0	\$0	\$69,461
****-0597	\$20,868	\$0	\$0	\$20,868
****-0613	\$14,304	\$0	\$0	\$14,304
****-0621	\$81,594	\$0	\$0	\$81,594
****-0639	\$160,694	\$0	\$0	\$160,694
****-0647	\$18,773	\$0	\$0	\$18,773
****-0654	\$2,033	\$0	\$0	\$2,033

TOWN OF Marcellus
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-MBER	\$0	\$0	\$0	\$0
				Total Adjusted Bank Balance
				\$2,650,975
				Petty Cash
				\$600.00
				Adjustments
				\$0.00
				Total Cash
			9ZCASH *	\$2,651,575
			9ZCASHB *	\$2,651,575
				* Must be equal

TOWN OF Marcellus
Local Government Questionnaire
For the Fiscal Year Ending 2013

	<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>
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>
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 2013

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	\$114,597.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$45,005.00			
90408	Worker's Compensation Insurance	\$35,118.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$988.00			
90608	Hospital and Medical (Dental) Insurance	\$200,992.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$19,004.00			
Total		\$415,704.00			
Computed Total From Financial Section (comparative purposes only)		\$415,704.00			

TOWN OF Marcellus
Energy Costs and Consumption
For the Fiscal Year Ending 2013

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 2013

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 12/31/2013, 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 12/31/2013 and filed by means of electronic data transmission.

Name of Report Preparer if
different than Chief Fiscal Officer

(315) 673-3269
Telephone Number

02/20/2015
Date of Certification

Mary Jo Paul
Name

Town Supervisor
Title

24 East Main Street
Official Address

(315) 673-3269
Official Telephone Number