

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 12/31/2014

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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (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 2013 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 2014

(A) GENERAL

Balance Sheet

Code Description	2013	Fund Code	2014
Assets			
Cash	626,438	A200	680,941
Cash In Time Deposits	160,694	A201	163,731
Petty Cash	600	A210	600
TOTAL Cash	787,732		845,272
Accounts Receivable	46,856	A380	
TOTAL Other Receivables (net)	46,856		0
Due From Other Funds		A391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	834,588		845,272

TOWN OF Marcellus
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(A) GENERAL

Balance Sheet

Code Description	2013	Encumbrs	2014
Accounts Payable	5,070	A600	24,114
TOTAL Accounts Payable	5,070		24,114
Accrued Liabilities		A601	830
TOTAL Accrued Liabilities	0		830
Overpayments & Clearing Account	24,409	A690	44,887
TOTAL Other Liabilities	24,409		44,887
Due To Other Funds	19,092	A630	312,113
TOTAL Due To Other Funds	19,092		312,113
TOTAL Liabilities	48,571		381,944
Fund Balance			
Assigned Appropriated Fund Balance	250,000	A914	100,000
Assigned Unappropriated Fund Balance	10,552	A915	
TOTAL Assigned Fund Balance	260,552		100,000
Unassigned Fund Balance	525,465	A917	363,328
TOTAL Unassigned Fund Balance	525,465		363,328
TOTAL Fund Balance	786,017		463,328
TOTAL Liabilities, Deferred Inflows And Fund Balance	834,588		845,272

TOWN OF Marcellus
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(A) GENERAL

Results of Operation

Code Description	2013	Edw Code	2014
Revenues			
Real Property Taxes	876,663	A1001	805,513
TOTAL Real Property Taxes	876,663		805,513
Other Payments In Lieu of Taxes	6,628	A1081	6,628
Interest & Penalties On Real Prop Taxes	5,651	A1090	4,990
TOTAL Real Property Tax Items	12,279		11,519
Franchises	39,554	A1170	38,776
TOTAL Non Property Tax Items	39,554		38,776
Park And Recreational Charges	58,857	A2001	49,549
Special Recreational Facility Charges	19,020	A2025	16,137
Other Culture & Recreation Income	46,152	A2089	20,167
TOTAL Departmental Income	124,029		85,853
Youth Recreation Services, Other Govts	1,386	A2350	
Share of Joint Activity, Other Govts		A2390	4,760
Debt Service, Other Govts		A2392	
TOTAL Intergovernmental Charges	1,386		4,760
Interest And Earnings	338	A2401	411
TOTAL Use of Money And Property	338		411
Dog Licenses	4,994	A2544	4,331
Permits, Other	14,121	A2590	13,375
TOTAL Licenses And Permits	19,115		17,706
Fines And Forfeited Bail	9,632	A2610	11,687
Forfeiture of Crime Proceeds	150	A2625	
TOTAL Fines And Forfeitures	9,782		11,687
Insurance Recoveries	8,020	A2680	
TOTAL Sale of Property And Compensation For Loss	8,020		0
Unclassified (specify)		A2770	3,877
TOTAL Miscellaneous Local Sources	0		3,877
St Aid, Revenue Sharing	28,345	A3001	29,992
St Aid, Mortgage Tax	106,095	A3005	34,936
St Aid - Other (specify)	5,877	A3089	
TOTAL State Aid	140,317		64,928
TOTAL Revenues	1,231,483		1,045,129
TOTAL Revenues	1,231,483		1,045,129

TOWN OF Marcellus
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(A) GENERAL

Results of Operation

Account Description	2013	Edp Code	2014
Expenditures			
Legislative Board, Pers Serv	24,480	A10101	23,460
Legislative Board, Contr Expend	1,807	A10104	79
TOTAL Legislative Board	26,287		23,539
Municipal Court, Pers Serv	71,171	A11101	69,318
Municipal Court, Equip & Cap Outlay	1,224	A11102	
Municipal Court, Contr Expend	6,564	A11104	3,868
TOTAL Municipal Court	78,959		73,186
Supervisor, pers Serv	12,000	A12201	10,000
Supervisor, contr Expend	503	A12204	3,262
TOTAL Supervisor	12,503		13,262
Comptroller, pers Serv	37,416	A13151	39,616
Comptroller, Equip & Cap Outlay	19,421	A13152	7,864
Comptroller, Contr Expend	2,460	A13154	3,313
TOTAL Comptroller	59,297		50,793
Tax Collection, pers Serv	8,964	A13301	9,147
Tax Collection, equip & Cap Outlay		A13302	674
Tax Collection, contr Expend	2,614	A13304	2,434
TOTAL Tax Collection	11,578		12,255
Budget, Pers Serv	2,040	A13401	1,214
TOTAL Budget	2,040		1,214
Assessment, Pers Serv	29,136	A13551	30,546
Assessment, Equip & Cap Outlay	867	A13552	674
Assessment, Contr Expend	18,506	A13554	19,080
TOTAL Assessment	48,509		50,300
Clerk, pers Serv	62,156	A14101	65,492
Clerk, equip & Cap Outlay	1,075	A14102	223
Clerk, contr Expend	3,515	A14104	4,197
TOTAL Clerk	66,746		69,912
Law, Contr Expend	62,456	A14204	85,529
TOTAL Law	62,456		85,529
Personnel, Pers Serv	2,040	A14301	1,214
Personnel, Contr Expend	13,387	A14304	28,042
TOTAL Personnel	15,427		29,256
Engineer, Contr Expend	29,302	A14404	32,837
TOTAL Engineer	29,302		32,837
Buildings, Equip & Cap Outlay	43,931	A16202	28,560
Buildings, Contr Expend	48,535	A16204	83,773
TOTAL Buildings	92,466		112,333
Central Comm System, Contr Expend	12,998	A16504	16,649
TOTAL Central Comm System	12,998		16,649
Central Storeroom, Contr Expend	372	A16604	792
TOTAL Central Storeroom	372		792
Central Print & Mail, contr Expend	1,532	A16704	2,183
TOTAL Central Print & Mail	1,532		2,183

TOWN OF Marcellus
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(A) GENERAL

Results of Operation

Code Description	2013	Exp Code	2014
Expenditures			
Unallocated Insurance, Contr Expend	45,256	A19104	47,087
TOTAL Unallocated Insurance	45,256		47,087
Municipal Assn Dues, Contr Expend		A19204	2,200
TOTAL Municipal Assn Dues	0		2,200
Judgements And Claims, Contr Expend		A19304	32
TOTAL Judgements And Claims	0		32
Taxes & Assess On Munic Prop, Contr Expend	2,389	A19504	1,199
TOTAL Taxes & Assess On Munic Prop	2,389		1,199
TOTAL General Government Support	588,117		624,558
Fire, Contr Expend	832	A34104	597
TOTAL Fire	832		597
Control of Animals, Pers Serv	8,232	A35101	8,397
Control of Animals, Contr Expend	719	A35104	1,085
TOTAL Control of Animals	8,951		9,482
Safety Inspection, Pers Serv	1,056	A36201	
Safety Inspection, Contr Expend	22	A36204	
TOTAL Safety Inspection	1,078		0
Demo of Unsafe Buildings, Contr Expend		A36504	6,322
TOTAL Demo of Unsafe Buildings	0		6,322
TOTAL Public Safety	10,861		16,401
Narcotic Guid Council, Contr Expend	2,017	A42104	1,225
TOTAL Narcotic Guid Council	2,017		1,225
TOTAL Health	2,017		1,225
Street Admin, Pers Serv	49,104	A50101	50,088
Street Admin, Equip & Cap Outlay	4,200	A50102	4,284
Street Admin, Contr Expend	2,182	A50104	2,363
TOTAL Street Admin	55,486		56,735
Street Lighting, Contr Expend	18,384	A51824	25,794
TOTAL Street Lighting	18,384		25,794
TOTAL Transportation	73,870		82,529
Veterans Service, Contr Expend	600	A65104	600
TOTAL Veterans Service	600		600
TOTAL Economic Assistance And Opportunity	600		600
Parks, Pers Serv	128,191	A71101	106,288
Parks, Equip & Cap Outlay	32,093	A71102	13,167
Parks, Contr Expend	33,902	A71104	44,181
Parks, Empl Bnfts	16,450	A71108	
TOTAL Parks	210,636		163,636
Youth Prog, Pers Serv	86,847	A73101	96,556
Youth Prog, Contr Expend	19,005	A73104	21,059
TOTAL Youth Prog	105,852		117,615
Library, Contr Expend	27,500	A74104	27,500
TOTAL Library	27,500		27,500
Historian, Pers Serv	665	A75101	350

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(A) GENERAL

Results of Operation

Account Description	2013	Fund Object	2014
Expenditures			
Historian, Contr Expend	5,243	A75104	5,436
TOTAL Historian	5,908		5,786
Adult Recreation, Pers Serv	18,858	A76201	13,977
Adult Recreation, Contr Expend	42,988	A76204	14,452
Adult Recreation, Empl Bnfts	1,443	A76208	
TOTAL Adult Recreation	63,289		28,429
TOTAL Culture And Recreation	413,185		342,966
Refuse & Garbage, Contr Expend	17,299	A81604	13,210
TOTAL Refuse & Garbage	17,299		13,210
Cemetery, Pers Serv	2,700	A88101	3,150
Cemetery, Contr Expend	683	A88104	612
TOTAL Cemetery	3,383		3,762
TOTAL Home And Community Services	20,682		16,972
State Retirement System	57,299	A90108	30,094
Social Security, Employer Cont	21,338	A90308	37,185
Worker's Compensation, Empl Bnfts	20,594	A90408	26,766
Disability Insurance, Empl Bnfts	988	A90558	245
Hospital & Medical (dental) Ins, Empl Bnft	145,334	A90608	119,047
Other Employee Benefits (spec)	1,111	A90898	784
TOTAL Employee Benefits	246,664		214,121
Debt Principal, Bond Anticipation Notes	94,000	A97306	99,000
TOTAL Debt Principal	94,000		99,000
TOTAL Expenditures	1,429,996		1,398,372
Transfers, Capital Projects Fund		A99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	1,429,996		1,398,372

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(A) GENERAL

Analysis of Changes in Fund Balance

Account Description	2013	Funds	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	856,530	A8021	786,017
Prior Period Adj -Increase In Fund Balance	128,000	A8012	30,554
Restated Fund Balance - Beg of Year	984,530	A8022	816,571
ADD - REVENUES AND OTHER SOURCES	1,231,483		1,045,129
DEDUCT - EXPENDITURES AND OTHER USES	1,429,996		1,398,372
Fund Balance - End of Year	786,017	A8029	463,328

TOWN OF Marcellus
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(A) GENERAL

Budget Summary

Code Description	2013	EDICODE	2014
Estimated Revenues			
Est Rev - Real Property Taxes	805,558	A1049N	826,097
Est Rev - Real Property Tax Items	11,628	A1099N	11,916
Est Rev - Non Property Tax Items	35,000	A1199N	38,000
Est Rev - Departmental Income	97,000	A1299N	62,000
Est Rev - Intergovernmental Charges	1,200	A2399N	3,500
Est Rev - Use of Money And Property	500	A2499N	
Est Rev - Licenses And Permits	16,200	A2599N	16,200
Est Rev - Fines And Forfeitures	25,000	A2649N	10,000
Est Rev - State Aid	115,000	A3099N	132,000
TOTAL Estimated Revenues	1,107,086		1,099,713
Appropriated Fund Balance	250,000	A599N	100,000
TOTAL Estimated Other Sources	250,000		100,000
TOTAL Estimated Revenues	1,357,086		1,199,713

TOWN OF Marcellus
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(A) GENERAL

Budget Summary

Code Description	2014	Fund Code	2015
Appropriations			
App - General Government Support	538,589	A1999N	511,400
App - Public Safety	13,197	A3999N	10,400
App - Health	1,500	A4999N	1,500
App - Transportation	74,376	A5999N	75,627
App - Economic Assistance And Opportunity	600	A6999N	600
App - Culture And Recreation	416,811	A7999N	347,888
App - Home And Community Services	34,400	A8999N	25,900
App - Employee Benefits	273,113	A9199N	226,398
TOTAL Appropriations	1,352,586		1,199,713
App - Interfund Transfer	4,500	A9999N	
TOTAL Other Uses	4,500		0
TOTAL Appropriations	1,357,086		1,199,713

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	Code	2014
Assets			
Cash	7,770	B200	-57,554
TOTAL Cash	7,770		57,554
Accounts Receivable	2,521	B380	761
TOTAL Other Receivables (net)	2,521		761
Due From State And Federal Government		B410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds		B391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	10,291		56,793

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	Fund Code	2014
Accounts Payable		B600	330
TOTAL Accounts Payable	0		330
Overpayments & Clearing Account	1,998	B690	1,998
TOTAL Other Liabilities	1,998		1,998
Due To Other Funds	22,962	B630	
TOTAL Due To Other Funds	22,962		0
TOTAL Liabilities	24,960		2,328
Fund Balance			
Assigned Unappropriated Fund Balance		B915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-14,669	B917	-59,121
TOTAL Unassigned Fund Balance	-14,669		-59,121
TOTAL Fund Balance	-14,669		-59,121
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,291		-56,793

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code/Description	2013	Fdg Code	2014
Revenues			
Real Property Taxes	88,457	B1001	96,860
TOTAL Real Property Taxes	88,457		96,860
Zoning Fees	15,708	B2110	11,398
TOTAL Departmental Income	15,708		11,398
St Aid, State Revenue Sharing	16,647	B3001	15,000
TOTAL State Aid	16,647		15,000
TOTAL Revenues	120,812		123,258
TOTAL Revenues	120,812		123,258

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

2013	2014
Expenditures	
Safety Inspection, Pers Serv	57,777 B36201 63,241
Safety Inspection, Contr Expend	5,347 B36204 8,998
TOTAL Safety Inspection	63,124 72,239
TOTAL Public Safety	63,124 72,239
Zoning, Pers Serv	32,548 B80101 33,198
Zoning, Contr Expend	2,694 B80104 2,172
TOTAL Zoning	35,242 35,370
Planning, Contr Expend	B80204 50
TOTAL Planning	0 50
TOTAL Home And Community Services	35,242 35,420
State Retirement, Empl Bnfts	18,336 B90108 19,350
Social Security , Empl Bnfts	6,663 B90308 7,000
Hospital & Medical (dental) Ins, Empl Bnft	B90608 33,701
TOTAL Employee Benefits	24,999 60,051
TOTAL Expenditures	123,365 167,710
TOTAL Expenditures	123,365 167,710

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

2013	2013	Fund Code	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-12,116	B8021	-14,669
Restated Fund Balance - Beg of Year	-12,116	B8022	-14,669
ADD - REVENUES AND OTHER SOURCES	120,812		123,258
DEDUCT - EXPENDITURES AND OTHER USES	123,365		167,710
Fund Balance - End of Year	-14,669	B8029	-59,121

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code/Description	2013	Fund Code	2014
Estimated Revenues			
Est Rev - Real Property Taxes	96,860	B1049N	171,820
Est Rev - Departmental Income	10,000	B1299N	10,000
Est Rev-State Aid	15,000	B3099N	
TOTAL Estimated Revenues	121,860		181,820
Appropriated Fund Balance	25,000	B599N	
TOTAL Estimated Other Sources	25,000		0
TOTAL Estimated Revenues	146,860		181,820

TOWN OF Marcellus
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2012	Fund Code	2013
Appropriations			
App - Public Safety	80,750	B3999N	82,105
App - Home And Community Services	39,200	B8999N	39,528
App - Employee Benefits	26,910	B9199N	60,187
TOTAL Appropriations	146,860		181,820
TOTAL Appropriations	146,860		181,820

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	Subcode	2014
Assets			
Cash In Time Deposits	7,643	CM201	8,457
TOTAL Cash	7,643		8,457
Due From Other Funds	814	CM391	
TOTAL Due From Other Funds	814		0
TOTAL Assets	8,457		8,457

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Fund Description	2013	Funds Code	2014
Fund Balance			
Assigned Unappropriated Fund Balance	8,457	CM915	8,457
TOTAL Assigned Fund Balance	8,457		8,457
TOTAL Fund Balance	8,457		8,457
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,457		8,457

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	FY2014	2013
Revenues			
Interest And Earnings	9	CM2401	
TOTAL Use of Money And Property	9		0
TOTAL Revenues	9		0
TOTAL Revenues	9		0

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Results of Operation

Code/Description	2013	2014	2014
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TOWN OF Marcellus
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

	2013	2014	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,448	CM8021	8,457
Restated Fund Balance - Beg of Year	8,448	CM8022	8,457
ADD - REVENUES AND OTHER SOURCES		9	
Fund Balance - End of Year	8,457	CM8029	8,457

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	Fund Code	2014
Assets			
Cash	697,090	DA200	251,317
Cash In Time Deposits	103,065	DA201	231,326
TOTAL Cash	800,155		482,643
Due From Other Funds	216,565	DA391	406,433
TOTAL Due From Other Funds	216,565		406,433
Cash Special Reserves	8,292	DA230	8,238
TOTAL Restricted Assets	8,292		8,238
TOTAL Assets	1,025,012		897,314

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	Fund Code	2014
Accounts Payable	175,131	DA600	165,384
TOTAL Accounts Payable	175,131		165,384
Accrued Liabilities	4,849	DA601	4,849
TOTAL Accrued Liabilities	4,849		4,849
Due To Other Funds		DA630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	179,980		170,233
Fund Balance			
Capital Reserve	8,292	DA878	8,238
TOTAL Restricted Fund Balance	8,292		8,238
Assigned Appropriated Fund Balance	235,000	DA914	
Assigned Unappropriated Fund Balance	601,740	DA915	718,843
TOTAL Assigned Fund Balance	836,740		718,843
TOTAL Fund Balance	845,032		727,081
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,025,012		897,314

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	Fund Code	2014
Revenues			
Real Property Taxes	360,184	DA1001	316,139
TOTAL Real Property Taxes	360,184		316,139
Transportation Services, Other Govts	115,744	DA2300	124,796
TOTAL Intergovernmental Charges	115,744		124,796
Interest And Earnings	1,375	DA2401	159
TOTAL Use of Money And Property	1,375		159
Sales of Scrap & Excess Materials		DA2650	21,225
TOTAL Sale of Property And Compensation For Loss	0		21,225
Unclassified (specify)		DA2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	477,303		482,319
TOTAL Revenues	477,303		482,319

TOWN OF Marcellus
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code/Description	2013	Fund Code	2014
Expenditures			
Machinery, Pers Serv	649	DA51301	
Machinery, Equip & Cap Outlay	93,492	DA51302	238,020
Machinery, Contr Expend	81,602	DA51304	77,954
TOTAL Machinery	175,743		315,974
Snow Removal, Pers Serv	124,975	DA51421	108,768
Snow Removal, Contr Expend	68,674	DA51424	91,047
TOTAL Snow Removal	193,649		199,815
TOTAL Transportation	369,392		515,789
State Retirement, Empl Bnfts	19,481	DA90108	20,559
Social Security , Empl Bnfts	9,521	DA90308	7,924
Worker's Compensation, Empl Bnfts	7,262	DA90408	6,821
Hospital & Medical (dental) Ins, Empl Bnft	25,299	DA90608	29,177
TOTAL Employee Benefits	61,563		64,481
TOTAL Expenditures	430,955		580,270
TOTAL Expenditures	430,955		580,270

TOWN OF Marcellus
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2013	Funds	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	798,684	DA8021	845,032
Restated Fund Balance - Beg of Year	798,684	DA8022	845,032
ADD - REVENUES AND OTHER SOURCES	477,303		462,319
DEDUCT - EXPENDITURES AND OTHER USES	430,955		580,270
Fund Balance - End of Year	845,032	DA8029	727,081

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	Fund Code	2015
Estimated Revenues			
Est Rev - Real Property Taxes	316,139	DA1049N	375,748
Est. Rev. - Intergovernmental Charges	111,000	DA2399N	111,000
Est Rev - Use of Money And Property	500	DA2499N	
Est Rev - Miscellaneous Local Sources	40,000	DA2799N	
TOTAL Estimated Revenues	467,639		486,748
Appropriated Fund Balance	235,000	DA599N	
TOTAL Estimated Other Sources	235,000		0
TOTAL Estimated Revenues	702,639		486,748

TOWN OF Marcellus
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	Code	2014
Appropriations			
App - Transportation	325,000	DA5999N	412,666
App - Home And Community Services	248,950	DA8999N	
App - Employee Benefits	68,689	DA9199N	74,082
TOTAL Appropriations	642,639		486,748
Interfund Transfers	60,000	DA9999N	
TOTAL Other Uses	60,000		0
TOTAL Appropriations	702,639		486,748

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	Subs Code	2014
Assets			
Cash	193,692	DB200	110,211
Cash In Time Deposits	835	DB201	1,056
TOTAL Cash	194,527		111,267
Due From Other Funds	388,580	DB391	177,351
TOTAL Due From Other Funds	388,580		177,351
TOTAL Assets	583,107		288,618

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Account Description	2013	Fund Code	2014
Accounts Payable		DB600	
TOTAL Accounts Payable	0		0
Due To Other Funds	234,797	DB630	
TOTAL Due To Other Funds	234,797		0
TOTAL Liabilities	234,797		0
Fund Balance			
Assigned Appropriated Fund Balance	60,000	DB914	18,000
Assigned Unappropriated Fund Balance	288,310	DB915	270,618
TOTAL Assigned Fund Balance	348,310		288,618
TOTAL Fund Balance	348,310		288,618
TOTAL Liabilities, Deferred Inflows And Fund Balance	583,107		288,618

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code/Description	2013	Fiscal Code	2014
Revenues			
Real Property Taxes	298,643	DB1001	292,073
TOTAL Real Property Taxes	298,643		292,073
Interest And Earnings	458	DB2401	32
TOTAL Use of Money And Property	458		32
Unclassified (specify)	396	DB2770	1,831
TOTAL Miscellaneous Local Sources	396		1,831
St Aid, Consolidated Highway Aid	44,858	DB3501	50,061
TOTAL State Aid	44,858		50,061
TOTAL Revenues	344,355		343,997
TOTAL Revenues	344,355		343,997

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	Fund Code	2014
Expenditures			
Maint of Streets, Pers Serv	99,278	DB51101	131,180
Maint of Streets, Contr Expend	189,375	DB51104	205,433
TOTAL Maint of Streets	288,653		336,613
TOTAL Transportation	288,653		336,613
State Retirement, Empl Bnfts	19,481	DB90108	20,559
Social Security, Empl Bnfts	7,483	DB90308	9,508
Worker's Compensation, Empl Bnfts	7,262	DB90408	6,821
Hospital & Medical (dental) Ins, Empl Bnft	30,359	DB90608	30,188
TOTAL Employee Benefits	64,585		67,076
TOTAL Expenditures	353,238		403,689
TOTAL Expenditures	353,238		403,689

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Description	2013	DB CODE	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	357,413	DB8021	348,310
Prior Period Adj -Decrease In Fund Balance	220	DB8015	
Restated Fund Balance - Beg of Year	357,193	DB8022	348,310
ADD - REVENUES AND OTHER SOURCES	344,355		343,997
DEDUCT - EXPENDITURES AND OTHER USES	353,238		403,689
Fund Balance - End of Year	348,310	DB8029	288,618

TOWN OF Marcellus
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(DB) HIGHWAY-PART-TOWN

Budget Summary

(DB) Description	2014	Fid Code	2015
Estimated Revenues			
Est Rev - Real Property Taxes	292,058	DB1049N	315,526
Est Rev - State Aid	44,000	DB3099N	44,000
TOTAL Estimated Revenues	336,058		359,526
Appropriated Fund Balance	60,000	DB599N	18,000
TOTAL Estimated Other Sources	60,000		18,000
TOTAL Estimated Revenues	396,058		377,526

TOWN OF Marcellus
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code/Description	2013	EmpCode	2014
Appropriations			
App - Transportation	328,902	DB5999N	305,000
App - Employee Benefits	67,156	DB9199N	72,526
TOTAL Appropriations	396,058		377,526
TOTAL Appropriations	396,058		377,526

TOWN OF Marcellus
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(H) CAPITAL PROJECTS

Balance Sheet

Description	2013	Budget	2014
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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(H) CAPITAL PROJECTS

Balance Sheet

Account Description	2013	Subcode	2014
Accounts Payable	133	H600	133
TOTAL Accounts Payable	133		133
Bond Anticipation Notes Payable	5,863,675	H626	5,549,969
TOTAL Notes Payable	5,863,675		5,549,969
TOTAL Liabilities	5,863,808		5,650,102
Fund Balance			
Unassigned Fund Balance	-5,855,250	H917	-5,541,544
TOTAL Unassigned Fund Balance	-5,855,250		-5,541,544
TOTAL Fund Balance	-5,855,250		-5,541,544
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,558		8,558

TOWN OF Marcellus
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(H) CAPITAL PROJECTS

Results of Operation

Code/Description	2013	Encr/Code	2014
Other Sources			
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
Bans Redeemed From Appropriations	94,000	H5731	305,358
TOTAL Proceeds of Obligations	94,000		305,358
TOTAL Other Sources	94,000		305,358
TOTAL Revenues	94,000		305,358

TOWN OF Marcellus
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	Exp Code	2014
Other Uses			
Transfers, Other Funds		H99019	222,188
TOTAL Operating Transfers	0		222,188
TOTAL Other Uses	0		222,188
TOTAL Expenditures	0		222,188

TOWN OF Marcellus
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Fund Description	2013	Funds	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-5,949,250	H8021	-5,855,250
Prior Period Adj -Increase In Fund Balance		H8012	230,536
Restated Fund Balance - Beg of Year	-5,949,250	H8022	-5,624,714
ADD - REVENUES AND OTHER SOURCES	94,000		305,358
DEDUCT - EXPENDITURES AND OTHER USES			222,188
Fund Balance - End of Year	-5,855,250	H8029	-5,541,544

TOWN OF Marcellus
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For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EQUICODE	2014
Assets			
Land	424,316	K101	424,316
Buildings	459,374	K102	459,374
Machinery And Equipment	2,558,488	K104	2,821,286
TOTAL Fixed Assets (net)	3,442,178		3,704,976
TOTAL Assets	3,442,178		3,704,976

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 Annual Update Document
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(K) GENERAL FIXED ASSETS

Balance Sheet

Object Description	2013	Fund Code	2014
Liabilities			
Total Non-Current Govt Assets	3,442,178	K159	3,704,976
TOTAL Investments in Non-Current Government Assets	3,442,178		3,704,976
TOTAL Fund Balance	3,442,178		3,704,976
TOTAL	3,442,178		3,704,976

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	Fop Code	2014
Assets			
Cash	2,108	SF200	2,108
Cash In Time Deposits	284,287	SF201	281,856
TOTAL Cash	286,395		283,964
Due From Other Funds		SF391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	286,395		283,964

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(SF) FIRE PROTECTION

Balance Sheet

Line Description	2013	Fund Code	2014
Accounts Payable	6,500	SF600	6,500
TOTAL Accounts Payable	6,500		6,500
Due To Other Funds	139,322	SF630	129,185
TOTAL Due To Other Funds	139,322		129,185
TOTAL Liabilities	145,822		135,685
Fund Balance			
Assigned Appropriated Fund Balance		SF914	
Assigned Unappropriated Fund Balance	140,573	SF915	148,279
TOTAL Assigned Fund Balance	140,573		148,279
TOTAL Fund Balance	140,573		148,279
TOTAL Liabilities, Deferred Inflows And Fund Balance	286,395		283,964

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For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	App Code	2014
Revenues			
Real Property Taxes	590,329	SF1001	597,764
TOTAL Real Property Taxes	590,329		597,764
Interest And Earnings	281	SF2401	329
TOTAL Use of Money And Property	281		329
TOTAL Revenues	590,610		598,093
TOTAL Revenues	590,610		598,093

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For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Results of Operation

Code/Description	2013	Fund Code	2012
Expenditures			
Fire Protection, Contr Expend	472,258	SF34104	449,628
TOTAL Fire Protection	472,258		449,628
TOTAL Public Safety	472,258		449,628
Debt Principal, Serial Bonds	135,000	SF97106	135,000
Debt Principal Other Government		SF97976	
TOTAL Debt Principal	135,000		135,000
Debt Interest, Serial Bonds	13,206	SF97107	5,759
Debt Interest Other Government		SF97977	
TOTAL Debt Interest	13,206		5,759
TOTAL Expenditures	620,464		590,387
Transfers, Other Funds		SF99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	620,464		590,387

TOWN OF Marcellus
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For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Account Description	2013	Fpp Code	2012
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	170,427	SF8021	140,573
Restated Fund Balance - Beg of Year	170,427	SF8022	140,573
ADD - REVENUES AND OTHER SOURCES	590,610		598,093
DEDUCT - EXPENDITURES AND OTHER USES	620,464		590,387
Fund Balance - End of Year	140,573	SF8029	148,279

TOWN OF Marcellus
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(SM) MISCELLANEOUS

Balance Sheet

Account Description	2013	FUND CODE	2014
Assets			
Cash In Time Deposits	158,576	SM201	134,528
TOTAL Cash	158,576		134,528
Due From State And Federal Government		SM410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	443	SM391	
TOTAL Due From Other Funds	443		0
TOTAL Assets	159,019		134,528

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For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Balance Sheet

Code/Description	2013	Fund Code	2014
Accounts Payable	59	SM600	59
TOTAL Accounts Payable	59		59
Due To Other Funds	25,558	SM630	803
TOTAL Due To Other Funds	25,558		803
TOTAL Liabilities	25,617		862
Fund Balance			
Assigned Unappropriated Fund Balance	133,402	SM915	133,666
TOTAL Assigned Fund Balance	133,402		133,666
TOTAL Fund Balance	133,402		133,666
TOTAL Liabilities, Deferred Inflows And Fund Balance	159,019		134,528

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For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Results of Operation

Code Description	2013	Code	2014
Revenues			
Real Property Taxes	277,175	SM1001	279,216
TOTAL Real Property Taxes	277,175		279,216
Interest And Earnings	457	SM2401	
TOTAL Use of Money And Property	457		0
TOTAL Revenues	277,632		279,216
TOTAL Revenues	277,632		279,216

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2013	Fund Code	2014
Expenditures			
Ambulance, Contr Expend	276,413	SM45404	279,051
TOTAL Ambulance	276,413		279,051
TOTAL Health	276,413		279,051
TOTAL Expenditures	276,413		279,051
TOTAL Expenditures	276,413		279,051

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Date Description	2013	Fund Code	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	132,282	SM8021	133,402
Prior Period Adj -Increase In Fund Balance		SM8012	99
Prior Period Adj -Decrease In Fund Balance	99	SM8015	
Restated Fund Balance - Beg of Year	132,183	SM8022	133,501
ADD - REVENUES AND OTHER SOURCES	277,632		279,216
DEDUCT - EXPENDITURES AND OTHER USES	276,413		279,051
Fund Balance - End of Year	133,402	SM8029	133,666

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(SS) SEWER

Balance Sheet

Code Description	2013	Fund Code	2014
Assets			
Cash In Time Deposits	95,898	SS201	167,015
TOTAL Cash	95,898		167,015
Due From Other Funds	71,033	SS391	
TOTAL Due From Other Funds	71,033		0
TOTAL Assets	166,931		167,015

TOWN OF Marcellus
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For the Fiscal Year Ending 2014

(SS) SEWER

Balance Sheet

Code Description	2013	Fund Code	2014
Accounts Payable	24,399	SS600	
TOTAL Accounts Payable	24,399		0
Due To Other Funds	70,611	SS630	69,248
TOTAL Due To Other Funds	70,611		69,248
TOTAL Liabilities	95,010		69,248
Fund Balance			
Assigned Unappropriated Fund Balance	71,921	SS915	97,767
TOTAL Assigned Fund Balance	71,921		97,767
TOTAL Fund Balance	71,921		97,767
TOTAL Liabilities, Deferred Inflows And Fund Balance	166,931		167,015

TOWN OF Marcellus
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For the Fiscal Year Ending 2014

(SS) SEWER

Results of Operation

Description	2013	Budget	2014
Revenues			
Real Property Taxes	127,555	SS1001	126,800
TOTAL Real Property Taxes	127,555		126,800
Sewer Charges	400	SS2122	
TOTAL Departmental Income	400		0
Interest And Earnings	278	SS2401	
TOTAL Use of Money And Property	278		0
TOTAL Revenues	128,233		126,800
TOTAL Revenues	128,233		126,800

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For the Fiscal Year Ending 2014

(SS) SEWER

Results of Operation

Obj Description	2013	Exp Code	2014
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	164,914	SS19504	85,354
TOTAL Taxes & Assess On Munic Prop	164,914		85,354
TOTAL General Government Support	164,914		85,354
Debt Principal, Serial Bonds	12,000	SS97106	12,000
TOTAL Debt Principal	12,000		12,000
Debt Interest, Serial Bonds	4,200	SS97107	3,600
TOTAL Debt Interest	4,200		3,600
TOTAL Expenditures	181,114		100,954
TOTAL Expenditures	181,114		100,954

TOWN OF Marcellus
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For the Fiscal Year Ending 2014

(SS) SEWER

Analysis of Changes in Fund Balance

Line Description	2013	2014	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	124,802	SS8021	71,921
Restated Fund Balance - Beg of Year	124,802	SS8022	71,921
ADD - REVENUES AND OTHER SOURCES	128,233		126,800
DEDUCT - EXPENDITURES AND OTHER USES	181,114		100,954
Fund Balance - End of Year	71,921	SS8029	97,767

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Budget Summary

Code Description	2014	AppCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	126,800	SS1049N	122,407
Est Rev-Miscellaneous Local Sources	0	SS2799N	
TOTAL Estimated Revenues	126,800		122,407
TOTAL Estimated Revenues	126,800		122,407

TOWN OF Marcellus
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For the Fiscal Year Ending 2014

(SS) SEWER

Budget Summary

Fund Description	2014	App Code	2015
Appropriations			
App - General Government Support	110,000	SS1999N	107,407
App - Debt Service	16,800	SS9899N	15,000
TOTAL Appropriations	126,800		122,407
TOTAL Appropriations	126,800		122,407

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Balance Sheet

Description	2013	EdCode	2014
Assets			
Cash In Time Deposits	262,745	SW201	203,820
TOTAL Cash	262,745		203,820
Water Rents Receivable	231	SW350	231
Accounts Receivable	-5,994	SW380	
TOTAL Other Receivables (net)	-5,763		231
Due From Other Funds		SW391	77,361
TOTAL Due From Other Funds	0		77,361
Cash Special Reserves		SW230	15,830
TOTAL Restricted Assets	0		15,830
TOTAL Assets	256,982		297,242

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Balance Sheet

2013 Description	2013	Fund Code	2014
Accounts Payable	-59	SW600	2,768
TOTAL Accounts Payable	-59		2,768
Due To Other Funds	77,990	SW630	
TOTAL Due To Other Funds	77,990		0
TOTAL Liabilities	77,931		2,768
Fund Balance			
Reserve For Debt		SW884	15,830
TOTAL Restricted Fund Balance	0		15,830
Assigned Unappropriated Fund Balance	179,051	SW915	278,644
TOTAL Assigned Fund Balance	179,051		278,644
TOTAL Fund Balance	179,051		294,474
TOTAL Liabilities, Deferred Inflows And Fund Balance	256,982		297,242

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code/Description	2013	Emp Code	2014
Revenues			
Real Property Taxes	175,303	SW1001	184,825
TOTAL Real Property Taxes	175,303		184,825
Share of Joint Activity, Other Govts	26,936	SW2390	5,994
TOTAL Intergovernmental Charges	26,936		5,994
Interest And Earnings	339	SW2401	
TOTAL Use of Money And Property	339		0
TOTAL Revenues	202,578		190,819
Interfund Transfers		SW5031	222,188
TOTAL Interfund Transfers	0		222,188
TOTAL Other Sources	0		222,188
TOTAL Revenues	202,578		413,007

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code Description	2013	Emp Code	2014
Expenditures			
Joint Sewer Project, Contr Expend		SW81504	
TOTAL Joint Sewer Project	0		0
Water Administration, Contr Expend	195,535	SW83104	97,220
TOTAL Water Administration	195,535		97,220
TOTAL Home And Community Services	195,535		97,220
Debt Principal, Bond Anticipation Notes		SW97306	206,358
TOTAL Debt Principal	0		206,358
TOTAL Expenditures	195,535		303,578
TOTAL Expenditures	195,535		303,578

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2013	FiscCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	172,008	SW8021	179,051
Prior Period Adj -Increase In Fund Balance		SW8012	5,994
Restated Fund Balance - Beg of Year	172,008	SW8022	185,045
ADD - REVENUES AND OTHER SOURCES	202,578		413,007
DEDUCT - EXPENDITURES AND OTHER USES	195,535		303,578
Fund Balance - End of Year	179,051	SW8029	294,474

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

2013 Description	2013	AppCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	184,870	SW1049N	88,651
Est Rev-Miscellaneous Local Sources	20,800	SW2799N	21,189
TOTAL Estimated Revenues	205,670		109,840
TOTAL Estimated Revenues	205,670		109,840

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

App Description	2014	App Code	2015
Appropriations			
App - General Government Support	205,670	SW1999N	109,840
TOTAL Appropriations	205,670		109,840
TOTAL Appropriations	205,670		109,840

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Description	2014	Fcode	2013
Assets			
Cash	41,842	TA200	83,025
TOTAL Cash	41,842		83,025
Due From Other Funds	33,495	TA391	
TOTAL Due From Other Funds	33,495		0
TOTAL Assets	75,337		83,025

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

	2013	AGENCY	2014
Due To Other Funds	120,598	TA630	149,796
TOTAL Due To Other Funds	120,598		149,796
Consolidated Payroll	9,833	TA10	9,833
Deferred Compensation	-30	TA17	-30
State Retirement	-2,440	TA18	-2,222
Disability Insurance	-2,294	TA19	-4,906
Group Insurance	-538	TA20	2,382
Federal Income Tax	-17,546	TA22	-21,824
Social Security Tax	-24,776	TA26	-27,187
Nyc Income Tax	-6,501	TA28	-7,072
Guaranty & Bid Deposits	1,861	TA30	-5,844
Other Funds (specify)	-2,830	TA85	-9,901
TOTAL Agency Liabilities	46,261		66,771
TOTAL Liabilities	75,337		83,026
TOTAL Liabilities, Deferred Inflows And Fund Balance	75,337		83,026

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Account Description	2013	Fund Code	2014
Assets			
Total Non-Current Govt Liabilities	497,000	W129	350,000
TOTAL Provision To Be Made In Future Budgets	497,000		350,000
TOTAL Assets	497,000		350,000

TOWN OF Marcellus
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Description	2013	2014	2014
Liabilities			
Bonds Payable	497,000	W628	350,000
TOTAL Bond And Long Term Liabilities	497,000		350,000
TOTAL Liabilities	497,000		350,000
TOTAL Liabilities	497,000		350,000

TOWN OF Marcellus
Statement of Indebtedness
For the Fiscal Year Ending 2014

4/21/2015

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	\$5,863,675	\$305,358	\$0	(\$8,348)		\$5,549,969
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$5,863,675	\$305,358	\$0	(\$8,348)	\$0	\$5,549,969
2011	BOND N	Land and Firehouse			03/01/2011	03/01/2016	2.75%		\$675,000	\$425,000	\$135,000	\$0	\$0		\$290,000
2000	BOND N	SEWER DISTRICT			03/23/1982	08/01/2019	5.00%			\$72,000	\$12,000	\$0	\$0		\$60,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$497,000	\$147,000	\$0	\$0	\$0	\$350,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$6,360,675	\$452,358	\$0	(\$8,348)	\$0	\$5,899,969

TOWN OF Marcellus
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$600.00
Demand Deposits	9Z2011	\$1,099,658.00
Time Deposits	9Z2021	\$1,200,047.00
Total		\$2,300,305.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$0.00
Total		
 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 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0178	\$641,970	\$0	\$2,753	\$639,217
*****-9393	\$94,052	\$0	\$11,027	\$83,025
*****-2249	\$251,317	\$0	\$0	\$251,317
*****-2256	\$110,211	\$0	\$0	\$110,211
*****-2587	\$1,056	\$0	\$0	\$1,056
*****-0913	\$37,602	\$0	\$0	\$37,602
*****-8419	\$2,108	\$0	\$0	\$2,108
*****-0415	\$5,503	\$0	\$0	\$5,503
*****-0472	\$121,071	\$0	\$0	\$121,071
*****-0498	\$7,051	\$0	\$0	\$7,051
*****-0506	\$88,459	\$0	\$0	\$88,459
*****-0514	\$8,457	\$0	\$0	\$8,457
*****-0522	\$38,115	\$0	\$0	\$38,115
*****-0530	\$280,724	\$0	\$0	\$280,724
*****-0548	\$1,132	\$0	\$0	\$1,132
*****-0555	\$13,012	\$0	\$0	\$13,012
*****-0563	\$13,457	\$0	\$0	\$13,457
*****-0571	\$166,794	\$0	\$0	\$166,794
*****-0589	\$57,657	\$0	\$0	\$57,657
*****-0597	\$21,129	\$0	\$0	\$21,129
*****-0613	\$14,307	\$0	\$0	\$14,307
*****-0621	\$152,708	\$0	\$0	\$152,708
*****-0639	\$163,731	\$0	\$0	\$163,731
*****-0647	\$277	\$0	\$0	\$277
*****-0654	\$2,034	\$0	\$0	\$2,034
*****-0480	\$5,751	\$0	\$0	\$5,751

TOWN OF Marcellus
Bank Reconciliation
For the Fiscal Year Ending 2014

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
				\$2,285,905
				\$600.00
				\$.00
			9ZCASH *	\$2,286,505
			9ZCASHB *	\$2,286,505

* Must be equal

TOWN OF Marcellus
Local Government Questionnaire
For the Fiscal Year Ending 2014

	<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 2014

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	\$90,562.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$61,617.00			
90408	Worker's Compensation Insurance	\$40,408.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$245.00			
90608	Hospital and Medical (Dental) Insurance	\$212,113.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$784.00			
Total		\$405,729.00			
Computed Total From Financial Section (comparative purposes only)		\$405,729.00			

TOWN OF Marcellus
Energy Costs and Consumption
For the Fiscal Year Ending 2014

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 2014

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 12/31/2014, 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 12/31/2014 and filed by means of electronic data transmission.

Name of Report Preparer if different
than Chief Fiscal Officer

(315) 673-3269
Telephone Number

03/16/2015
Date of Certification

Mary Jo Paul
Name

Town Supervisor
Title

24 East Main Street
Official Address

(315) 673-3269
Official Telephone Number