TOWN OF MARCELLUS
PRELIMINARY
BUDGET
2026

CODE	FUND	APPROPRIATIONS	LESS ESTIMATED REVENUES	LESS UNEXPENDED BALANCE	AMOUNT TO BE RAISED BY TAXES	2026 TAX RATE	(per 000) TAX BASE	2025 AMOUNT RAISED BY TAXES	2025 TAX RATE
A	GENERAL FUND	1,636,205	308,017	150,000	1,178,188			1,214,063	
DA	HIGHWAY TOWN WIDE	641,327	134,300	-	507,027			486,069	
			442,317	150,000	1,685,215	3.28	*513,875*	1,700,132	3.35
B	GENERAL PART TOWN	237,621	12,400	10,000	215,221	0.54	*401,758*	203,053	0.51
DB	HIGHWAY PART TOWN	500,520	110,938	-	389,582	0.97	*401,758*	376,111	0.94
SF	FIRE	446,846	-	-	446,846	*0.86*	518,063	437,846	0.85
SM1	AMBULANCE	*311,756*	-	-	311,756	*0.58*	541,397	311,756	0.58
	SUBTOTAL	3,774,275	565,655	160,000	3,048,620	6.22		3,028,898	6.23

SPECIAL	DISTRICTS:	APPROPRIATIONS	DEBT	LESS UNEXPENDED FUND BALANCE	REMAINING UNEXPENDED FUND BALANCE	REVENUE	HYDRANT MAINT.	2026 TAX LEVY	# UNITS	COST PER UNIT
DR280	DRAINAGE (DEERPATH)	100		100	359		0	0	13.00	7.70
SX071	SEWER DIST #1 - (KNOLLS)	86,471					0	86,471	115.00	751.92
SX072	SEWER DIST #2 - (SOUTH)	129,330					0	129,330	172.00	751.92
HY068	DUBLIN	602					602	602	-	AD VALOREM
HY069	DUNBAR	178		178	375		178	0	16.00	0
HY070	MARCELLUS KNOLLS	701					701	701	116.00	6.05
HY071	NORTHEAST TOWNLINE	89					89	89	5.00	17.80
HY072	FALLS RD	178					178	178	14.00	12.50
HY073	FALLS RD EXT 1	1,482					1,482	1,482	116.00	12.78
HY074	GALLINGER	262					262	262	4.00	65.50
HY077	AMIDON DRIVE	175					175	175	-	AD VALOREM
WR661	HOWLETT HILL	1,046		1,046	2,649		1,046	0	84.00	0
WR662	SENECA TNPK.	3,823					3,823	3,823	223.00	17.15
WR664	SENECA TNPK EXT 1./SAGE MEADOWS	340					340	340	21.00	16.91
WT031	MARCELLUS KNOLLS EXT (5709)	90					90	90	3.00	30.00
WR729	SLATE HILL	35,005	30,618				4,387	35,005	89.50	391.12
WR730	SLATE HILL EXT 1	253					253	253	7.60	33.29
WT069	RT 174	6,577					6,577	6,577	89.00	73.90
WR780	RT 174 EXT 1	90					90	90	2.00	45.00
WR770	SOUTHERN ONONDAGA	43,665					0	43,665	106.50	410.00
WR771	SOUTHERN ONONDAGA NB	130					0	130	13.00	10.00
WR783	LIMELEDGE	101,765	93,147	2,621	1,532	20,942	8,618	78,202	265.12	294.97
WR784	LIMELEDGE EXT 1	436					436	436	11.00	39.64
	SUBTOTAL	412,788	123,765	3,945	4,915	20,942	29,327	387,901	1,486	2,988
	TOTAL	$4,187,063						$3,436,521		

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type R Revenue				
A.1001 REAL PROPERTY TAXES	1,214,063.00	1,178,188.00	1,178,188.00	
A.1081 PAYMENTS IN LIEU OF TAXES	4,501.00	8,365.00	8,365.00	
A.1090 INTEREST&PENALTIES ON PROP TAX	4,000.00	4,000.00	4,000.00	
A.1170 FRANCHISES	42,000.00	42,000.00	42,000.00	
A.2001 PARK & RECREATION CHARGES	55,000.00	65,000.00	65,000.00	
A.2025 PAVILLION REVENUE	25,000.00	27,000.00	27,000.00	
A.2089 ADULT RECREATION FEES	2,000.00	2,000.00	2,000.00	
A.2401 INTEREST	0.00			
A.2402 INTEREST - RESERVES	0.00			
A.2544 DOG LICENSES	5,000.00	5,000.00	5,000.00	
A.2545 LICENSES, OTHER	5,000.00	5,000.00	5,000.00	
A.2590 PERMITS- TRASH, DEC	10,000.00	10,000.00	10,000.00	
A.2610 FINES & FOREFEITED BAIL	10,000.00	12,000.00	12,000.00	
A.2615 DWI REIMBURSEMENTS	60.00	60.00	60.00	
A.2616 COURT GRANTS/J CAP	0.00			
A.2681 EMPLOYEE FLEX USAGE	2,000.00	1,600.00	1,600.00	
A.2750 AIM - RELATED PAYMENTS	44,992.00	44,992.00	44,992.00	
A.2770 MISCELLANEOUS REVENUES	1,500.00	1,000.00	1,000.00	
A.3001 STATE REVENUE SHARING	0.00			

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type R **Revenue**				
A.3005 MORTGAGE TAX	80,000.00	80,000.00	80,000.00	
A.9999 APPROPRIATED FUND BALANCE	100,000.00	150,000.00	150,000.00	
Total Type R Revenue	**(1,605,116.00)**	**(1,636,205.00)**	**(1,636,205.00)**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 1010	**TOWN BOARD**				
A.1010.1000 TOWN BOARD.SALARY		24,480.00	26,000.00	26,000.00	
Item 1110	**TOWN JUSTICE**				
A.1110.1000 TOWN JUSTICE.SALARY		30,823.00	30,823.00	30,823.00	
A.1110.1200 CLERK 1		47,729.00	49,162.00	49,162.00	
A.1110.1300 DEPUTY CLERK.SALARY		2,980.00	19,888.00	19,888.00	
A.1110.2000 EQUIPMENT		1,000.00	500.00	500.00	
A.1110.4000 CONTRACTUAL		6,000.00	7,655.00	7,655.00	
Item 1220	**SUPERVISOR**				
A.1220.1000 SUPERVISOR.SALARY		12,000.00	12,600.00	12,600.00	
A.1220.4000 CONTRACTUAL		250.00	250.00	250.00	
Item 1315	**BOOKKEEPER**				
A.1315.1000 BOOKKEEPER.SALARY		56,900.00	58,607.00	58,607.00	
A.1315.2000 EQUIPMENT		5,500.00	6,270.00	6,270.00	
A.1315.4000 CONTRACTUAL		2,000.00	2,900.00	2,900.00	
Item 1330	**TAX COLLECTION**				
A.1330.1000 TAX COLLECTION.SALARY		11,088.00	11,088.00	11,088.00	
A.1330.4000 CONTRACTUAL		2,600.00	2,600.00	2,600.00	
Item 1335	**ASSESSOR**				
A.1335.1000 ASSESSOR.SALARY		36,000.00	36,000.00	36,000.00	
A.1335.1200 SALARY		910.00	910.00	910.00	
A.1335.1300 SALARY CLERK		5,900.00	6,078.00	6,078.00	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 1335	**ASSESSOR**				
A.1335.2000 EQUIPMENT		1,500.00	1,500.00	1,500.00	____________
A.1335.4000 CONTRACTUAL		5,000.00	5,000.00	5,000.00	____________
Item 1340	**BUDGET OFFICER**				
A.1340.1000 BUDGET OFFICER.SALARY		3,800.00	3,800.00	3,800.00	____________
Item 1410	**TOWN CLERK**				
A.1410.1000 TOWN CLERK.SALARY		47,890.00	49,327.00	49,327.00	____________
A.1410.1300 DEPUTY.SALARY		24,102.00	24,825.00	24,825.00	____________
A.1410.2000 EQUIPMENT		500.00	500.00	500.00	____________
A.1410.4000 CONTRACTUAL		4,500.00	4,500.00	4,500.00	____________
Item 1420	**ATTORNEY**				
A.1420.4000 ATTORNEY.CONTRACTUAL		33,000.00	33,000.00	33,000.00	____________
Item 1430	**HR**				
A.1430.4000 HR.CONTRACTUAL		3,000.00	3,000.00	3,000.00	____________
Item 1440	**ENGINEER**				
A.1440.4000 ENGINEER.CONTRACTUAL		10,000.00	10,000.00	10,000.00	____________
Item 1460	**RECORDS MANAGEMENT OFFICER**				
A.1460.4000 GENERAL CODES		5,000.00	5,000.00	5,000.00	____________
Item 1480	**UNDISTRICTED HYDRANT**				
A.1480.4000 UNDISTRICTED HYDRANT.CONTRACTUAL		760.00	760.00	760.00	____________
Item 1620	**BUILDINGS**				
A.1620.4000 CONTRACTUAL		110,000.00	110,000.00	110,000.00	____________
A.1620.4200 MUNICIPAL ADVISORS		2,300.00	2,300.00	2,300.00	____________

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 1650	**CENTRAL COMMUNICATIONS**				
A.1650.4000 COMMUNICATIONS.CONTRACT		9,500.00	21,440.00	21,440.00	
Item 1660	**CENTRAL STOREROOM**				
A.1660.4000 STOREROOM.CONTRACTUAL		3,000.00	2,500.00	2,500.00	
Item 1670	**CENTRAL PRINTING**				
A.1670.4000 PRINTING.CONTRACTUAL		1,350.00	1,350.00	1,350.00	
Item 1910	**UNALLOCATED INSURANCE**				
A.1910.4000 UNALLOCATED INSURANCE CONTRACTUAL		65,000.00	74,000.00	74,000.00	
Item 1920	**MUNICIPAL DUES**				
A.1920.4000 CONTRACTUAL		1,100.00	1,100.00	1,100.00	
Item 1930	**JUDGMENTS & CLAIMS**				
A.1930.4000 JUDGMENT&CLAIM.CONTRACT		60.00	60.00	60.00	
Item 1950	**TAXES AND ASSESSMENTS ON PROPERTY**				
A.1950.4000 PROPERTY TAXES & ASSESS.CONTRACTUAL		4,500.00	4,000.00	4,000.00	
Item 1990	**CONTINGENT ACCOUNT**				
A.1990.4000 CONTINGENT.CONTRACTUAL		50,000.00	50,000.00	50,000.00	
Item 3510	**DOG CONTROL**				
A.3510.1000 DOG CONTROL.SALARY		10,023.00	10,325.00	10,325.00	
A.3510.4000 CONTRACTUAL		2,300.00	2,300.00	2,300.00	
Item 5010	**HIGHWAY SUPT**				
A.5010.1000 HIGHWAY SUPT.SALARY		65,482.00	67,446.00	67,446.00	
A.5010.1200 REPAIR & MAINTENANCE		5,040.00	5,040.00	5,040.00	
A.5010.4000 CONTRACTUAL		2,600.00	2,600.00	2,600.00	

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 5182	**STREET LIGHTING**				
A.5182.4000 STREET LIGHTING.CONTRACT		12,000.00	14,000.00	14,000.00	
Item 5183	**ROAD SIGNS**				
A.5183.4000 ROAD SIGNS.CONTRACTUAL		1,000.00	1,000.00	1,000.00	
Item 6510	**VETERANS**				
A.6510.4000 VETERANS.CONTRACTUAL		600.00	600.00	600.00	
Item 7110	**PARK RECREATION**				
A.7110.1000 PARK.SALARY		135,000.00	135,000.00	135,000.00	
A.7110.1300 SALARY		10,974.00	3,900.00	3,900.00	
A.7110.2000 EQUIPMENT		15,000.00	15,000.00	15,000.00	
A.7110.2100 SPECIAL FACILITIES		25,000.00	25,000.00	25,000.00	
A.7110.4000 CONTRACTUAL/MAINTENANCE		40,000.00	42,432.00	42,432.00	
A.7110.4200 CONTRACTUAL/REC. ACTIVITY		9,300.00	12,000.00	12,000.00	
Item 7310	**YOUTH PROGRAMS**				
A.7310.1000 YOUTH PROGRAMS.SALARY		98,566.00	85,000.00	85,000.00	
A.7310.1200 YOUTH PROGRAMS.CLERK		30,000.00	25,200.00	25,200.00	
A.7310.4000 RECREATION.CONTRACTUAL		29,600.00	29,600.00	29,600.00	
Item 7410	**LIBRARIES**				
A.7410.4000 LIBRARIES.CONTRACTUAL		11,000.00	8,250.00	8,250.00	
Item 7510	**HISTORIAN**				
A.7510.1000 HISTORIAN.SALARY		350.00	350.00	350.00	
A.7510.4000 CONTRACTUAL		5,000.00	5,000.00	5,000.00	
Item 7620	**ADULT RECREATION**				

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 7620	**ADULT RECREATION**				
A.7620.1000 ADULT REC.SALARY		20,500.00	17,500.00	17,500.00	
A.7620.4000 CONTRACTUAL		12,300.00	12,300.00	12,300.00	
Item 8020	**PLANNING**				
A.8020.4000 PLANNING.CONTRACTUAL		15,926.00	12,000.00	12,000.00	
Item 8160	**REFUSE AND GARBAGE**				
A.8160.4000 GARBAGE.CONTRACTUAL		16,500.00	16,500.00	16,500.00	
Item 8540	**DRAINAGE**				
A.8540.4000 DRAINAGE IMPROVE.CONTRACTUAL		0.00			
Item 8810	**CEMETERIES**				
A.8810.1000 CEMETERIES.SALARY		4,400.00	4,400.00	4,400.00	
A.8810.4000 CONTRACTUAL		500.00	3,000.00	3,000.00	
Item 9010	**STATE RETIREMENT**				
A.9010.8000 STATE RETIREMENT		63,322.00	69,559.00	69,559.00	
Item 9030	**SOCIAL SECURITY**				
A.9030.8000 SOCIAL SECURITY		42,355.00	42,363.00	42,363.00	
Item 9035	**MEDICARE**				
A.9035.8000 MEDICARE		9,906.00	9,908.00	9,908.00	
Item 9040	**WORKERS COMPENSATION**				
A.9040.8000 WORKERS COMPENSATION		6,963.00	6,963.00	6,963.00	
Item 9050	**UNEMPLOYMENT INSURANCE**				
A.9050.8000 UNEMPLOYMENT INSURANCE		0.00			
Item 9055	**DISABILITY INSURANCE**				
A.9055.8000 DISABILITY INSURANCE		350.00	350.00	350.00	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 9060	**HOSPITAL AND MEDICAL INSURANCE**				
A.9060.8000 HEALTH INSURANCE		102,267.00	96,829.00	96,829.00	________
A.9060.8001 RETIREE HEALTH INS.		21,782.00	22,897.00	22,897.00	________
A.9060.8002 FLEX ADMINISTRATION		432.00	426.00	426.00	________
A.9060.8003 FLEX		2,000.00	1,600.00	1,600.00	________
A.9060.8004 DENTAL INSURANCE		4,756.00	5,274.00	5,274.00	________
Item 9710	**SERIAL BONDS**				
A.9710.6000 SERIAL BONDS.PRINCIPAL		75,000.00	85,000.00	85,000.00	________
A.9710.7000 SERIAL BONDS.INTEREST		65,000.00	60,000.00	60,000.00	________
Item 9901	**TRANSFERS TO OTHER FUNDS**				
A.9901.9000 PARK CAPITAL RESERVE		0.00	________	________	________
Total Type E Expense		**1,605,116.00**	**1,636,205.00**	**1,636,205.00**	________

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type R Revenue				
B.1001 REAL PROPERTY TAXES	203,053.00	215,221.00	215,221.00	
B.2110 ZONING FEES	12,000.00	12,000.00	12,000.00	
B.2401 INTEREST AND EARNINGS	0.00			
B.2402 INTEREST RESERVES	0.00			
B.2681 EMPLOYEE FLEX USAGE	400.00	400.00	400.00	
B.2770 MISCELLANEOUS REVENUE	0.00			
B.9999 APPROPRIATED FUND BALANCE	22,826.00	10,000.00	10,000.00	
Total Type R Revenue	**(238,279.00)**	**(237,621.00)**	**(237,621.00)**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 1420	**ATTORNEY**				
B.1420.4000 ATTORNEY.CONTRACTUAL		2,500.00	1,000.00	1,000.00	________
Item 1990	**CONTINGENT ACCOUNT**				
B.1990.4000 CONTINGENT.CONTRACTUAL		1,000.00	1,000.00	1,000.00	________
Item 3620	**SAFETY INSPECTION**				
B.3620.1000 SAFETY INSPECTION.CEO		59,324.00	61,104.00	61,104.00	________
B.3620.1200 SAFETY INSPECTION.DEPUTY		13,650.00	14,060.00	14,060.00	________
B.3620.1300 SAFETY INSPECTION.CLERK		12,412.00	14,040.00	14,040.00	________
B.3620.4000 SAFETY INSPECTION.CONT.		8,192.00	6,317.00	6,317.00	________
Item 3650	**DEMOLITION OF UNSAFE BUILDINGS**				
B.3650.4000 DEMO. OF UNSAFE BLDGS.CONT.		22,826.00	10,000.00	10,000.00	________
Item 5125	**ENGINEER**				
B.5125.4000 ENGINEER CODES.CONT.		1,000.00	1,000.00	1,000.00	________
Item 8010	**ZONING**				
B.8010.1000 ZONING.SALARY		50,251.00	54,048.00	54,048.00	________
Item 8020	**PLANNING**				
B.8020.4000 PLANNING & ZONING.CONT.		1,772.00	4,000.00	4,000.00	________
B.8020.4100 ENGINEER.PLANNING		2,100.00	2,100.00	2,100.00	________
B.8020.4200 ATTORNEY CONTRACTUAL		2,500.00	2,500.00	2,500.00	________
Item 9010	**STATE RETIREMENT**				
B.9010.8000 STATE RETIREMENT		15,564.00	20,092.00	20,092.00	________
Item 9030	**SOCIAL SECURITY**				
B.9030.8000 SOCIAL SECURITY		8,410.00	8,882.00	8,882.00	________

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 9035	**MEDICARE**				
B.9035.8000 MEDICARE		1,967.00	2,078.00	2,078.00	
Item 9040	**WORKERS COMPENSATION**				
B.9040.8000 WORKERS COMPENSATION		6,937.00	6,937.00	6,937.00	
Item 9050	**UNEMPLOYMENT INSURANCE**				
B.9050.8000 UNEMPLOYMENT INSURANCE		0.00			
Item 9060	**HOSPITAL AND MEDICAL INSURANCE**				
B.9060.8000 HEALTH INSURANCE		23,428.00	26,618.00	26,618.00	
B.9060.8002 FLEX ADMINISTRATION		108.00	108.00	108.00	
B.9060.8003 FLEX		400.00	400.00	400.00	
B.9060.8004 DENTAL INSURANCE		1,280.00	1,337.00	1,337.00	
Total Type E Expense		**235,621.00**	**237,621.00**	**237,621.00**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type R **Revenue**				
DA.1001 REAL PROPERTY TAXES	486,069.00	507,027.00	507,027.00	
DA.2300 TRANSPORTATION, OTHER GOVTS	133,900.00	133,900.00	133,900.00	
DA.2401 INTEREST	0.00			
DA.2402 INTEREST - RESERVES	0.00			
DA.2681 EMPLOYEE FLEX USAGE	400.00	400.00	400.00	
DA.9999 FUND BAL/ HGWY EQUIP RESERVE	0.00			
Total Type R Revenue	**(620,369.00)**	**(641,327.00)**	**(641,327.00)**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	Expense				
Item 5130	MACHINERY				
DA.5130.2000 EQUIPMENT		90,000.00	90,000.00	90,000.00	
DA.5130.4000 CONTRACTUAL		90,000.00	90,000.00	90,000.00	
Item 5142	SNOW REMOVAL				
DA.5142.1000 SNOW REMOVAL.SALARY		131,042.00	134,963.00	134,963.00	
DA.5142.1200 DEPUTY SALARY		38,270.00	39,396.00	39,396.00	
DA.5142.4000 CONTRACTUAL		133,900.00	133,900.00	133,900.00	
Item 9010	STATE RETIREMENT				
DA.9010.8000 STATE RETIREMENT		22,681.00	26,988.00	26,988.00	
Item 9030	SOCIAL SECURITY				
DA.9030.8000 SOCIAL SECURITY		10,498.00	10,811.00	10,811.00	
Item 9035	MEDICARE				
DA.9035.8000 MEDICARE		2,455.00	2,529.00	2,529.00	
Item 9040	WORKERS COMPENSATION				
DA.9040.8000 WORKERS COMPENSATION		7,110.00	7,110.00	7,110.00	
Item 9050	UNEMPLOYMENT INSURANCE				
DA.9050.8000 UNEMPLOYMENT INSURANCE		0.00			
Item 9060	HOSPITAL AND MEDICAL INSURANCE				
DA.9060.8000 HEALTH INSURANCE		33,385.00	44,583.00	44,583.00	
DA.9060.8002 FLEX ADMINISTRATION		108.00	108.00	108.00	
DA.9060.8003 FLEX		400.00	400.00	400.00	
DA.9060.8004 DENTAL INSURANCE		520.00	539.00	539.00	
Item 9950	PARK CAPITAL RESERVE				

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 9950	**PARK CAPITAL RESERVE**				
DA.9950.9000 EQUIPMENT&REPAIR RESERVE		60,000.00	60,000.00	60,000.00	
Total Type E Expense		**620,369.00**	**641,327.00**	**641,327.00**	

Date Prepared: 10/21/2025 10:15 AM
Report Date: 10/21/2025
Account Table:
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TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type R **Revenue**				
DB.1001 REAL PROPERTY TAXES	376,111.00	389,582.00	389,582.00	
DB.2401 INTEREST	0.00			
DB.2402 INTEREST - RESERVES	0.00			
DB.2681 EMPLOYEE FLEX USAGE	400.00	400.00	400.00	
DB.3501 CHIPS	104,489.00	110,538.00	110,538.00	
DB.9999 APPROPRIATED FUND BAL.	0.00			
Total Type R Revenue	**(481,000.00)**	**(500,520.00)**	**(500,520.00)**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 5110	**ROAD MAINTENANCE**				
DB.5110.1000 GENERAL REPAIRS.SALARY		97,445.00	100,157.00	100,157.00	
DB.5110.1200 DEPUTY SALARY		33,986.00	34,986.00	34,986.00	
DB.5110.4000 CONTRACTUAL		263,700.00	263,700.00	263,700.00	
Item 9010	**STATE RETIREMENT**				
DB.9010.8000 STATE RETIREMENT		22,681.00	26,988.00	26,988.00	
Item 9030	**SOCIAL SECURITY**				
DB.9030.8000 SOCIAL SECURITY		8,149.00	8,379.00	8,379.00	
Item 9035	**MEDICARE**				
DB.9035.8000 MEDICARE		1,906.00	1,960.00	1,960.00	
Item 9040	**WORKERS COMPENSATION**				
DB.9040.8000 WORKERS COMPENSATION		18,720.00	18,720.00	18,720.00	
Item 9050	**UNEMPLOYMENT INSURANCE**				
DB.9050.8000 UNEMPLOYMENT INSURANCE		0.00			
Item 9060	**HOSPITAL AND MEDICAL INSURANCE**				
DB.9060.8000 HEALTH INSURANCE		33,385.00	44,583.00	44,583.00	
DB.9060.8002 FLEX ADMINISTRATION		108.00	108.00	108.00	
DB.9060.8003 FLEX		400.00	400.00	400.00	
DB.9060.8004 DENTAL INSURANCE		520.00	539.00	539.00	
Total Type E Expense		**481,000.00**	**500,520.00**	**500,520.00**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type R **Revenue**				
SF.1001 REAL PROPERTY TAXES	437,846.00	446,846.00	446,846.00	
SF.9999 APPROPRIATED FUND BALANCE	0.00			
Total Type R Revenue	**(437,846.00)**	**(446,846.00)**	**(446,846.00)**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 3410	**FIRE PREVENTION & CONTROL**				
SF.3410.2000 EQUIPMENT		0.00			
SF.3410.4000 CONTRACTUAL		274,934.00	274,934.00	274,934.00	
SF.3410.4001 FIRE DISTRICT.HYDRANT FEES		7,113.00	7,513.00	7,513.00	
SF.3410.4950 SERVICE AWARDS		29,000.00	27,600.00	27,600.00	
Item 3499	**INSURANCE**				
SF.3499.4300 INSURANCE		11,000.00	11,000.00	11,000.00	
Item 9040	**WORKERS COMPENSATION**				
SF.9040.8000 WORKERS COMPENSATION		40,799.00	40,799.00	40,799.00	
Item 9950	**PARK CAPITAL RESERVE**				
SF.9950.9000 TRUCK RESERVE FUND		75,000.00	85,000.00	85,000.00	
Total Type E Expense		**437,846.00**	**446,846.00**	**446,846.00**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type R Revenue				
SM.1003 DRAINAGE - TAX	0.00			
SM.1004 FALLS RD - TAX	168.00	178.00	178.00	
SM.1012 DIST #1 (DUBLIN) - TAX	575.00	602.00	602.00	
SM.1013 DUNBAR - TAX	0.00			
SM.1014 MARCELLUS KNOLLS - TAX	661.00	701.00	701.00	
SM.1015 NORTHEAST TOWNLINE - TAX	85.00	89.00	89.00	
SM.1016 WATER (GALLINGER) - TAX	250.00	262.00	262.00	
SM.1017 AMIDON - TAX	167.00	175.00	175.00	
SM.1018 FALLS RD EXT - TAX	1,404.00	1,482.00	1,482.00	
SM.9993 FUND BALANCE - DRAINAGE	100.00	100.00	100.00	
SM.9994 FUND BALANCE - DUNBAR	167.00	178.00	178.00	
Total Type R Revenue	**(3,577.00)**	**(3,767.00)**	**(3,767.00)**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 1950	**TAXES AND ASSESSMENTS ON PROPERTY**				
SM.1950.4002 DRAINAGE.CONTRACTUAL		100.00	100.00	100.00	
SM.1950.4003 FALLS RD		168.00	178.00	178.00	
SM.1950.4011 DIST #1 (DUBLIN)		575.00	602.00	602.00	
SM.1950.4012 DUNBAR		167.00	178.00	178.00	
SM.1950.4013 MARCELLUS KNOLLS		661.00	701.00	701.00	
SM.1950.4014 NE TOWNLINE		85.00	89.00	89.00	
SM.1950.4015 WATER (GALLINGER)		250.00	262.00	262.00	
SM.1950.4016 AMIDON		167.00	175.00	175.00	
SM.1950.4017 FALLS RD EXT		1,404.00	1,482.00	1,482.00	
Total Type E Expense		**3,577.00**	**3,767.00**	**3,767.00**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type R **Revenue**				
SM1.1001 REAL PROPERTY TAXES	311,756.00	311,756.00	311,756.00	
Total Type R Revenue	**(311,756.00)**	**(311,756.00)**	**(311,756.00)**	

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description		Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E	**Expense**				
Item 3410	**FIRE PREVENTION & CONTROL**				
SM1.3410.4000 CONTRACTUAL		306,900.00	306,900.00	306,900.00	
SM1.3410.4100 INSURANCE		4,856.00	4,856.00	4,856.00	
Total Type E Expense		**311,756.00**	**311,756.00**	**311,756.00**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type R **Revenue**				
SS.1001 SEWER #1 - MARC KNOLLS TAX	81,795.00	86,471.00	86,471.00	
SS.1002 SEWER #2 - SOUTH TAX	122,337.00	129,330.00	129,330.00	
Total Type R Revenue	**(204,132.00)**	**(215,801.00)**	**(215,801.00)**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E **Expense**				
Item 1950 **TAXES AND ASSESSMENTS ON PROPERTY**				
SS.1950.4000 SEWER - SX071	204,132.00	86,471.00	86,471.00	
SS.1950.4100 SEWER - SX072	0.00	129,330.00	129,330.00	
SS.1950.4200 SEWER - REPAIR & MAINTENANCE	0.00			
Item 9710 **SERIAL BONDS**				
SS.9710.6000 DEBT - SX 072	0.00			
SS.9710.7000 DEBT INTEREST	0.00			
Total Type E Expense	**204,132.00**	**215,801.00**	**215,801.00**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type R Revenue				
SW.1001 LIMELEDGE - TAX	76,386.00	78,202.00	78,202.00	
SW.1002 LIMELEDGE EXT - TAX	416.00	436.00	436.00	
SW.1005 HOWLETT HILL - TAX	0.00			
SW.1006 ROUTE 174 - TAX	6,225.00	6,577.00	6,577.00	
SW.1007 PLATT RD - TAX	0.00			
SW.1008 SENECA TNPK - TAX	3,710.00	3,823.00	3,823.00	
SW.1009 SLATE HILL - TAX	34,772.00	35,005.00	35,005.00	
SW.1010 SO. ONONDAGA - TAX	42,400.00	43,665.00	43,665.00	
SW.1011 SLATE HILL EXT - TAX	242.00	253.00	253.00	
SW.1019 RT 174 EXT. 1- TAX	85.00	90.00	90.00	
SW.1020 SO. ONON NB - TAX	130.00	130.00	130.00	
SW.1021 MARC KNOLLS EXT 1 - TAX	85.00	90.00	90.00	
SW.1022 SEN TPK EXT-SAGE MEADOWS	332.00	340.00	340.00	
SW.2390 LOCAL SOURCES - LIMELEDGE	20,942.00	20,942.00	20,942.00	
SW.9996 FUND BAL - HOWLETT HILL	992.00	1,046.00	1,046.00	
SW.9999 FUND BAL - LIMELEDGE&EXT 1	2,621.00	2,621.00	2,621.00	
Total Type R Revenue	**(189,338.00)**	**(193,220.00)**	**(193,220.00)**	

TOWN OF MARCELLUS

Budget Preparation Publication

Fiscal Year: 2026 Period From: 1 To: 12

Account Description	Original 2025 Budget	2026 TENTATIVE Stage	2026 PRELIM. Stage	2026 ADOPTED Stage
Type E **Expense**				
Item 8310 **WATER ADMINISTRATION**				
SW.8310.4000 LIMELEDGE.CONTRACTUAL	8,152.00	8,618.00	8,618.00	
SW.8310.4001 LIMELEDGE EXT. 1	416.00	436.00	436.00	
SW.8310.4004 HOWLETT HILL	992.00	1,046.00	1,046.00	
SW.8310.4005 ROUTE 174	6,225.00	6,577.00	6,577.00	
SW.8310.4007 SENECA TNPK	3,710.00	3,823.00	3,823.00	
SW.8310.4008 SLATE HILL	4,154.00	4,387.00	4,387.00	
SW.8310.4009 SO. ONONDAGA - SPAFFORD	42,400.00	43,665.00	43,665.00	
SW.8310.4010 SLATE HILL EXT.	242.00	253.00	253.00	
SW.8310.4018 RT. 174 EXT. 1	85.00	90.00	90.00	
SW.8310.4019 SO. ONONDAGA NB-SPAFFORD	130.00	130.00	130.00	
SW.8310.4020 MARCELLUS KNOLLS EXT. 1	85.00	90.00	90.00	
SW.8310.4022 SEN TPK EXT-SAGE MEADOWS	332.00	340.00	340.00	
SW.8310.6000 DEBT - LIMELEDGE & EXT 1	91,797.00	93,147.00	93,147.00	
SW.8310.6001 DEBT - SLATE HILL	30,618.00	30,618.00	30,618.00	
Total Type E Expense	**189,338.00**	**193,220.00**	**193,220.00**	
Grand Total	**(2,658.00)**			