

VILLAGE OF MARCELLUS  
SUMMARY OF TENTATIVE BUDGET  
FOR THE FISCAL YEAR ENDING MAY 31, 2024

GENERAL FUND:

With the recent and expected departures of both of the Village's part-time Codes Enforcement Officers, the Village is proposing to consolidate code enforcement and fire inspection duties into one full-time position for the upcoming budget year. Given the anticipated continued development of the Baltimore Ridge Housing project, as well as the need for an ongoing Stormwater compliance individual representative in the Village, the Board of Trustees believes that creation of this full-time position will better serve the Marcellus community as a whole. Currently, the projected annual cost to the Village (including salary, payroll taxes, health insurance, NYS retirement, and Workers Compensation insurance, is approximately \$82,000. Initially there will be a savings to the Village from eliminating the two existing part-time positions. Consequently, for the General Fund Budget year ending May 31, 2024, the projected net cost of creating this new full-time Codes position is approximately \$58,000. It is essential that, to the extent possible, the Village continues to invest in improving and maintaining its network of Village streets and sidewalks on an ongoing basis. As such, this proposed General Fund Budget includes an expenditure for replacement of sidewalks on First Street between Reed Parkway and Meadow Street, and from Meadow Street to Reed Street, with a total cost currently projected to be approximately \$55,000. The Village has entered into a new contract with General Code to create and maintain e-codification of the Village's municipal code, something which has already been undertaken by virtually every other municipality in the State. The cost of this contract, including the first year of annual e-code maintenance, is approximately \$16,000. The Village has also entered into a new contract with its engineering firm MRB Group to create updated guidelines for the Village adopting architectural and design code standards, which will be incorporated in Village ordinances going forward. The cost of these engineering services is contracted to be approximately \$9,000. Lastly, this proposed General Fund Budget also includes an additional expenditure for the projected cost of new equipment and subcontracted I.T. services to upgrade the Village's computer network in order to meet new insurance company requirements for Cybersecurity protection. The cost of these expenditures will be shared by both the General Fund and the Sewer Fund, with the portion allocable to the General Fund projected to be \$9,000. As all of these additional expenditures as described herein as deemed to be essential to the operation of the General Fund for the upcoming budget year. This, coupled with the ever increasing cost of unfunded mandates by the State including pension costs and health insurance, has left the Village with no choice but to raise its Village tax rate, from the current rate of \$5.82 per \$1,000 up to \$5.89 per \$1,000 (an increase of 1.20%) which will generate additional property tax revenue over a little over \$7,500. This proposed Village tax levy will not exceed the NYS Tax Cap Limit. One should keep in mind that not only does this represent the first increase in the Village tax rate since the fiscal year ending May 31, 2017, but also that this proposed tax rate of \$5.89 per \$1,000 it is still 14% less than what the Village tax rate was two years ago, before the Town of Marcellus performed a reassessment of all properties. In spite of this increase in the Village tax rate, the proposed General Fund budget for the Village's fiscal year ending May 31, 2024 still shows a budget deficit of \$(36,548).

WATER FUND:

Pursuant to an Intermunicipal Agreement with the Town of Marcellus, the Village shares in the cost of maintaining the Limeledge Water District, in the form of a fixed annual payment to the Town. Also, the Village is required by OCWA to pay for the maintenance of the fire hydrants in the Village, also on an annual basis. In the absence of revenues from water usage charges since OCWA took over water service to Village residents, the revenues section of this proposed Water Fund budget incorporates an interfund transfer from the Village's General Fund in an amount equal to the amount of expenditures which will be required for the upcoming fiscal year.

## SEWER FUND:

This proposed Sewer Fund budget will be the fifth full budget year which includes the increase in the minimum sewer rate per unit per 1,000 gallons from \$75 to \$100 for Village sewer users. That being said, total sewer usage revenue from Village users, as well as from School and Town users, is projected to be the same as the previous budget year. Although the Village's \$8 million Wastewater Treatment Plant Facility Upgrade Capital Project to remove phosphorus, as mandated by the NYSDEC, has been completed for close to three years now, the upgraded Plant will still require regular ongoing maintenance and repairs to its operational equipment in order to remain in compliance with its SPDES permit. In addition, some of this equipment, such as aeration blowers and pumps, is required to run continuously (24/7). As such the Village has created a scheduled long-term equipment replacement plan. This proposed Sewer Fund Budget incorporates the first year of this plan, which includes expenditures for rebuilding a digester blower, a sludge pump, and an aeration blower, at a total projected cost of approximately \$21,000. The original interest free construction loan obtained from the NYS EFC to pay for a substantial portion of this Wastewater Treatment Plant Facility Upgrade Capital Project, was converted to a permanent 30 year interest-free long-term installment bond by the EFC during the current fiscal year. The annual debt service payment on this new EFC installment loan included in this proposed Sewer Fund Budget will be over \$23,000 less than the previous annual payment on the original EFC loan. As is the case with the General Fund Tentative Budget, this proposed Sewer Fund Budget also includes an additional expenditure for the projected cost of new equipment and subcontracted I.T. services to upgrade the Village's computer network in order to meet new insurance company requirements for Cybersecurity protection. The portion of these expenditures allocable to the Sewer Fund is projected to be \$15,000. As such, the Village's proposed Sewer Fund budget shows a \$30,301 budget surplus for the fiscal year ending May 31, 2024.

VILLAGE OF MARCELLUS  
 GENERAL FUND  
 TENTATIVE BUDGET 4/3/23  
 Page 1

Expenditures/ Revenues to	Adopted Budget	Modified Budget	Proposed Budget
02/28/2023	2022-2023	2022-2023	2023-2024

APPROPRIATIONS

GENERAL GOVERNMENT SUPPORT

BOARD OF TRUSTEES

Personal Services	A1010.1	4,500.00	6,000.00	6,000.00	6,000.00
Contractual	A1010.4	2,421.94	2,000.00	2,421.94	2,000.00
<b>Total</b>		<b>6,921.94</b>	<b>8,000.00</b>	<b>8,421.94</b>	<b>8,000.00</b>

MAYOR

Personal Services	A1210.1	2,925.00	3,900.00	3,900.00	3,900.00
Contractual	A1210.4	1,311.86	1,750.00	1,750.00	2,000.00
<b>Total</b>		<b>4,236.86</b>	<b>5,650.00</b>	<b>5,650.00</b>	<b>5,900.00</b>

TREASURER

Personal Services	A1325.1	17,773.93	24,325.00	24,325.00	25,055.00
Contractual	A1325.4	253.20	1,000.00	578.06	1,000.00
Legal Notices	A1325.41	127.78	1,000.00	1,000.00	1,000.00
<b>Total</b>		<b>18,154.91</b>	<b>26,325.00</b>	<b>25,903.06</b>	<b>27,055.00</b>

CLERK

Personal Services	A1410.1	14,393.64	19,695.00	19,695.00	20,285.00
Contractual	A1410.4	2,401.69	5,000.00	5,000.00	5,000.00
<b>Total</b>		<b>16,795.33</b>	<b>24,695.00</b>	<b>24,695.00</b>	<b>25,285.00</b>

ATTORNEY

Personal Services	A1420.1	13,261.32	17,685.00	17,685.00	18,215.00
Contractual	A1420.4	0.00	0.00	0.00	0.00
<b>Total</b>		<b>13,261.32</b>	<b>17,685.00</b>	<b>17,685.00</b>	<b>18,215.00</b>

ELECTIONS

Contractual	A1450.4	0.00	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

VILLAGE OF MARCELLUS  
GENERAL FUND  
TENTATIVE BUDGET 4/3/23  
Page 2

		Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
<b>BUILDING</b>					
Personal Services	A1620.1	3,357.34	4,910.00	4,910.00	4,780.00
Contractual	A1620.4	6,022.67	11,000.00	11,000.00	20,000.00
Equipment Maintenance	A1620.42	4,789.00	6,000.00	6,000.00	6,000.00
Insurance	A1620.43	12,223.49	11,000.00	12,223.49	14,000.00
Utilities	A1620.44	6,403.98	8,000.00	8,000.00	8,000.00
Building Repairs	A1620.45	129,688.67	5,000.00	129,688.67	5,000.00
Total		162,485.15	45,910.00	171,822.16	57,780.00
<b>CENTRAL STOREROOM</b>					
Contractual	A1660.4	1,870.33	5,000.00	5,000.00	5,000.00
Total		1,870.33	5,000.00	5,000.00	5,000.00
<b>CENTRAL PRINTING AND MAILING</b>					
Contractual	A1670.4	4,103.47	5,000.00	5,000.00	6,000.00
Total		4,103.47	5,000.00	5,000.00	6,000.00
<b>VILLAGE CLOCK</b>					
Contractual	A1680.4	380.66	400.00	400.00	400.00
Total		380.66	400.00	400.00	400.00
<b>GENERAL GOVERNMENT SUPPORT</b>					
Contractual	A1920.4	0.00	0.00	0.00	0.00
Contractual	A1950.4	17.03	100.00	100.00	100.00
Total		17.03	100.00	100.00	100.00
<b>General Government Support Total</b>					
		228,227.00	138,765.00	264,677.16	153,735.00
<b>PUBLIC SAFETY</b>					
<b>POLICE</b>					
Personal Services Part Time	A3120.1	60,083.71	94,465.00	94,465.00	101,385.00
Personal Svcs Command Officers	A3120.11	23,788.28	43,930.00	43,039.11	45,250.00
Personal Services Administrative	A3120.13	3,306.96	6,915.00	6,915.00	7,733.44
School Resource Officer	A3120.14	244,009.12	320,285.00	320,285.00	374,525.00

VILLAGE OF MARCELLUS  
GENERAL FUND  
TENTATIVE BUDGET 4/3/23  
Page 3

		Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
Equipment	A3120.2	1,315.44	2,500.00	2,500.00	2,500.00
Insurance	A3120.41	11,837.49	11,000.00	11,837.49	13,500.00
Gasoline	A3120.42	5,588.45	7,000.00	7,000.00	7,000.00
Repairs/maint	A3120.43	2,749.64	4,000.00	4,000.00	5,000.00
Miscellaneous	A3120.44	2,495.02	5,000.00	5,000.00	5,000.00
Sto Expenses	A3120.445	5,173.00	8,000.00	8,000.00	9,275.00
Uniforms	A3120.45	852.40	1,700.00	1,700.00	1,700.00
Vehicle Purchase	A3120.46	0.00	5,000.00	5,000.00	5,000.00
It Maintenance	A3120.47	250.00	2,000.00	2,000.00	2,000.00
Computer Equipment	A3120.477	0.00	2,000.00	2,000.00	2,000.00
Ballistic Vests	A3120.48	0.00	1,500.00	1,500.00	1,500.00
Special Details	A3120.49	7,990.89	7,100.00	7,990.89	8,000.00
Dwi Funds	A3120.50	0.00	1,800.00	1,800.00	1,800.00
Sleppp Grant Funded Expenditures	A3120.51	0.00	0.00	0.00	0.00
<b>Total</b>		<b>369,440.40</b>	<b>524,195.00</b>	<b>525,032.49</b>	<b>593,168.44</b>
<b>ANIMAL CONTROL</b>					
Personal Services	A3510.1	2,409.96	3,305.00	3,305.00	3,405.00
Contractual	A3510.4	396.03	600.00	600.00	400.00
<b>Total</b>		<b>2,805.99</b>	<b>3,905.00</b>	<b>3,905.00</b>	<b>3,805.00</b>
<b>BUILDING INSPECTOR</b>					
Personal Services	A3610.1	4,023.60	6,420.00	6,420.00	15,000.00
Contractual	A3610.4	81.38	200.00	200.00	200.00
<b>Total</b>		<b>4,104.98</b>	<b>6,620.00</b>	<b>6,620.00</b>	<b>15,200.00</b>
<b>SAFETY INSPECTOR</b>					
Personal Services	A3620.1	4,023.36	6,415.00	6,415.00	15,000.00
Contractual	A3620.4	0.00	200.00	200.00	0.00
<b>Total</b>		<b>4,023.36</b>	<b>6,615.00</b>	<b>6,615.00</b>	<b>15,000.00</b>
<b>Public Safety Total</b>		<b>380,374.73</b>	<b>541,335.00</b>	<b>542,172.49</b>	<b>627,173.44</b>

VILLAGE OF MARCELLUS  
GENERAL FUND  
TENTATIVE BUDGET 4/3/23  
Page 4

Expenditures /  
Revenues to  
02/28/2023

Adopted  
Budget  
2022-2023

Modified  
Budget  
2022-2023

Proposed  
Budget  
2023-2024

Contractual	A4010.4	0.00	250.00	250.00	250.00
Total		0.00	250.00	250.00	250.00
Public Health Total		0.00	250.00	250.00	250.00

TRANSPORTATION					
STREET MAINT					
Personal Services	A5110.1	74,612.81	93,155.00	93,155.00	99,390.00
Lease Purchase Payments	A5110.2	11,179.00	11,179.00	11,179.00	0.00
New Truck Purchase	A5110.22	0.00	50,000.00	50,000.00	40,400.00
Insurance	A5110.43	10,653.74	10,000.00	10,653.74	12,000.00
Gasoline	A5110.44	4,057.17	5,000.00	5,000.00	5,000.00
Street Repairs	A5110.45	8,194.65	8,000.00	8,194.65	8,000.00
Miscellaneous	A5110.46	8,441.19	10,000.00	9,805.35	10,000.00
Contractual	A5110.47	391.00	2,000.00	2,000.00	2,000.00
Vehicle Repair	A5110.49	1,131.00	3,000.00	3,000.00	3,000.00
Total		118,660.56	192,334.00	192,987.74	179,790.00

CAPITAL IMPROVEMENTS					
Contractual	A5112.4	138,955.17	80,598.40	138,955.17	47,695.03
Total		138,955.17	80,598.40	138,955.17	47,695.03

SNOW REMOVAL					
Personal Services	A5142.1	7,431.44	20,000.00	20,000.00	17,000.00
Equipment	A5142.2	0.00	5,000.00	5,000.00	5,000.00
Salt Usage	A5142.41	7,076.30	14,000.00	14,000.00	14,000.00
Repairs	A5142.43	2,088.70	4,500.00	4,500.00	4,500.00
Total		16,596.44	43,500.00	43,500.00	40,500.00

STREET LIGHTING					
Contractual	A5182.4	7,437.75	27,000.00	27,000.00	12,000.00
Street Light Repairs	A5182.41	2,610.38	5,000.00	5,000.00	5,000.00
Total		10,048.13	32,000.00	32,000.00	17,000.00

VILLAGE OF MARCELLUS  
GENERAL FUND  
TENTATIVE BUDGET 4/3/23  
Page 5

		Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
<b>SIDEWALKS/CURBING</b>					
Personal Services	A5410.1	0.00	1,000.00	1,000.00	800.00
Contractual	A5410.4	0.00	10,000.00	10,000.00	54,900.00
Total		0.00	11,000.00	11,000.00	55,700.00
<b>Transportation Total</b>					
		284,260.30	359,432.40	418,442.91	340,685.03
<b>CULTURE AND RECREATION</b>					
<b>HISTORICAL PROPERTY CONTRACTUAL</b>					
Contractual	A7520.4	21.00	200.00	200.00	200.00
Total		21.00	200.00	200.00	200.00
<b>Culture And Recreation Total</b>					
		21.00	200.00	200.00	200.00
<b>HOME AND COMMUNITY SERVICES</b>					
<b>ZONING</b>					
Personal Services	A8010.1	4,023.36	6,415.00	6,415.00	15,000.00
Contractual	A8010.4	150.00	200.00	200.00	16,200.00
Total		4,173.36	6,615.00	6,615.00	31,200.00
<b>PLANNING</b>					
Contractual	A8020.4	75.00	200.00	200.00	9,000.00
Total		75.00	200.00	200.00	9,000.00
<b>STORM SEWERS</b>					
Personal Services	A8140.1	778.34	1,000.00	1,000.00	1,000.00
Equipment	A8140.2	2,807.86	1,000.00	2,807.86	3,000.00
Contractual	A8140.4	17,636.88	2,000.00	17,636.88	4,200.00
Total		21,223.08	4,000.00	21,444.74	8,200.00
<b>REFUSE COLLECTION</b>					
Personal Services	A8160.1	1,699.74	4,000.00	2,988.00	3,000.00
Private Contractor	A8160.41	80,916.00	122,124.00	122,124.00	125,124.00

VILLAGE OF MARCELLUS  
 GENERAL FUND  
 TENTATIVE BUDGET 4/3/23  
 Page 6

	Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
<b>COMMUNITY BEAUTIFICATION</b>				
Contractual				
Total	82,615.74	126,124.00	125,112.00	128,124.00
A8510.4	3,021.64	4,000.00	4,000.00	4,000.00
<b>SHADE TREES</b>				
Contractual				
Total	3,021.64	4,000.00	4,000.00	4,000.00
A8560.4	4,000.00	5,000.00	5,000.00	5,000.00
Total	4,000.00	5,000.00	5,000.00	5,000.00
<b>Home And Community Services Total</b>	115,108.82	145,939.00	162,371.74	185,524.00
<b>EMPLOYEE BENEFITS</b>				
<b>EMPLOYEE BENEFITS</b>				
State Retirement	25,166.00	34,200.00	34,200.00	32,400.00
A9010.8	4,237.00	5,200.00	5,200.00	4,800.00
Police Retirement	37,815.06	52,900.00	52,900.00	60,100.00
A9030.8	20,957.43	21,390.00	21,390.00	23,000.00
Worker's Compensation	0.00	0.00	0.00	0.00
A9040.8	0.00	0.00	0.00	0.00
NYS Unemployment Insurance Benefits	112.64	250.00	250.00	250.00
A9050.8	33,027.00	46,200.00	46,200.00	80,400.00
Disability Insurance				
A9055.8				
Hospital/medical Insurance				
A9060.8				
Total	121,315.13	160,140.00	160,140.00	200,950.00
<b>Employee Benefits Total</b>	121,315.13	160,140.00	160,140.00	200,950.00
<b>DEBT SERVICE</b>				
<b>SERIAL BONDS</b>				
Principal	67,200.00	67,200.00	67,200.00	70,800.00
A9710.6	35,601.00	35,601.00	35,601.00	32,529.00
Interest				
A9710.7				
Total	102,801.00	102,801.00	102,801.00	103,329.00
<b>BOND ANTICIPATION NOTES</b>				
Principal	0.00	0.00	0.00	0.00
A9730.6	0.00	0.00	0.00	0.00
Interest				
A9730.7				



VILLAGE OF MARCELLUS  
 GENERAL FUND  
 TENTATIVE BUDGET 4/3/23  
 Page 7

	Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
Total	0.00	0.00	0.00	0.00
Debt Service Total	102,801.00	102,801.00	102,801.00	103,329.00
INTERFUND TRANSFERS				
INTERFUND TRANSFERS				
Interfund Transfers To Water Fund	2,290.93	10,500.00	10,500.00	10,600.00
Transfers To Other Funds	0.00	0.00	0.00	0.00
Transfers To Capital Fund	184,488.49	176,102.02	184,488.49	0.00
Total	186,779.42	186,602.02	194,988.49	10,600.00
Interfund Transfers Total	186,779.42	186,602.02	194,988.49	10,600.00
TOTAL APPROPRIATIONS	1,418,887.40	1,635,464.42	1,846,043.79	1,622,446.47

VILLAGE OF MARCELLUS  
 GENERAL FUND  
 TENTATIVE BUDGET 4/3/23  
 Page 8

Expenditures /  
 Revenues to  
 02/28/2023      Adopted  
                                  Budget  
                                  2022-2023      Modified  
                                  Budget      2022-2023      Proposed  
                                       2023-2024

REVENUES

REAL PROPERTY TAXES

Real Estate Taxes	A1001	609,781.79	610,599.00	610,599.00	618,138.00
Special Assessments	A1030	2,000.00	0.00	2,000.00	0.00
Total		611,781.79	610,599.00	612,599.00	618,138.00

REAL PROPERTY TAX ITEMS

Other Payments In Lieu Of Taxes	A1081	15,210.00	15,210.00	15,210.00	16,022.00
Int & Pen On Real Prop Taxes	A1090	1,991.58	4,000.00	4,000.00	2,000.00

Total		17,201.58	19,210.00	19,210.00	18,022.00
-------	--	-----------	-----------	-----------	-----------

NON-PROPERTY TAX ITEMS

Sales Tax	A1120	0.00	0.00	0.00	0.00
Utilities Gross Receipt Tax	A1130	22,453.47	30,000.00	30,000.00	30,000.00

Total		22,453.47	30,000.00	30,000.00	30,000.00
-------	--	-----------	-----------	-----------	-----------

DEPARTMENTAL INCOME

Clerk's Fees	A1255	585.00	600.00	600.00	700.00
Police Fees For Special Details	A1520	4,320.00	7,100.00	7,100.00	8,000.00
Public Pound Charges	A1550	0.00	0.00	0.00	0.00
Refuse & Garbage Charges	A2130	92,350.00	122,400.00	122,400.00	122,400.00

Total		97,255.00	130,100.00	130,100.00	131,100.00
-------	--	-----------	------------	------------	------------

INTERGOVERNMENTAL CHARGES

Marcellus Csd	A2260	82,443.97	143,000.00	143,000.00	143,000.00
Onondaga Csd	A2261	70,768.65	110,800.00	110,800.00	124,800.00
Lyncourt Ufsd	A2262	31,563.62	54,200.00	54,200.00	55,000.00
Tully Csd	A2263	49,187.97	64,300.00	64,300.00	112,900.00

Total		233,964.21	372,300.00	372,300.00	435,700.00
-------	--	------------	------------	------------	------------

USE OF MONEY AND PROPERTY

Interest & Earnings	A2401	139.01	300.00	300.00	150.00
---------------------	-------	--------	--------	--------	--------

VILLAGE OF MARCELLUS  
 GENERAL FUND  
 TENTATIVE BUDGET 4/3/23  
 Page 9

	Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
<b>LICENSES AND PERMITS</b>				
Permits	5,503.00	3,000.00	5,503.00	14,000.00
Rental Registry Fees	100.00	3,000.00	3,000.00	6,400.00
Vacant Dwelling Registration Fees	1,500.00	0.00	1,500.00	500.00
Fire Inspection Fees	0.00	0.00	0.00	3,500.00
<b>Total</b>	<b>7,103.00</b>	<b>6,000.00</b>	<b>10,003.00</b>	<b>24,400.00</b>
<b>FINES AND FORFEITURES</b>				
Fines & Forfeited Bail	385.00	1,000.00	1,000.00	500.00
<b>Total</b>	<b>385.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>500.00</b>
<b>SALE OF PROPERTY &amp; COMPENSATION FOR</b>				
Sales Of Real Property	0.00	0.00	0.00	0.00
Sales Of Vehicles & Equipment	0.00	45,000.00	45,000.00	24,000.00
Sales Of Police Vehicles	0.00	0.00	0.00	0.00
Insurance Recoveries	5,074.55	0.00	5,074.55	0.00
<b>Total</b>	<b>5,074.55</b>	<b>45,000.00</b>	<b>50,074.55</b>	<b>24,000.00</b>
<b>MISCELLANEOUS</b>				
Community Beautification Donations	0.00	1,000.00	1,000.00	1,000.00
Onon. Co. Village Infrastr Imp Prog Pymt	214,535.00	214,535.00	214,535.00	220,550.00
Police Grant Funding	0.00	0.00	0.00	1,800.00
Sleppp Police Grant Funding	0.00	0.00	0.00	0.00
Main St.	56,485.00	0.00	56,485.00	0.00
Abandoned Property	0.00	0.00	0.00	0.00
By Charging Sin Commissions	55.17	0.00	55.17	0.00
<b>Total</b>	<b>271,075.17</b>	<b>215,535.00</b>	<b>272,075.17</b>	<b>223,350.00</b>
<b>STATE AID</b>				
State Aid Per Capita	16,343.00	0.00	16,343.00	16,343.00
State Mortgage Tax	16,497.24	17,600.00	17,600.00	16,500.00
Nysdec Zev Grant Funding	0.00	0.00	0.00	0.00
Chlips (tys Dot)	120,107.38	80,598.40	120,107.38	47,695.03

VILLAGE OF MARCELLUS  
GENERAL FUND  
TENTATIVE BUDGET 4/3/23  
Page 10

Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
--	--------------------------------	---------------------------------	---------------------------------

Total	152,947.62	98,198.40	154,050.38	80,538.03
-------	------------	-----------	------------	-----------

FEDERAL AID				
Apa Cift Funds	A4089			
	176,102.02	176,102.02	176,102.02	0.00

Total	176,102.02	176,102.02	176,102.02	0.00
-------	------------	------------	------------	------

INTERFUND TRANSFERS				
Interfund Transfer	A5031			
Interest	A5050			
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

Total	0.00	0.00	0.00	0.00
-------	------	------	------	------

PROCEEDS OF OBLIGATIONS				
Proceeds From Sale Of Serial Bonds	A5710			
Bans Redeemed From Appropriations	A5731			
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

Total	0.00	0.00	0.00	0.00
-------	------	------	------	------

TOTAL REVENUES	1,595,482.42	1,704,344.42	1,827,814.12	1,585,898.03
----------------	--------------	--------------	--------------	--------------

Appropriated Reserves	A0511	0.00	0.00	0.00	3.00
-----------------------	-------	------	------	------	------

APPROPRIATED FUND BALANCE	-176,595.02	-68,880.00	18,229.67	36,548.44
---------------------------	-------------	------------	-----------	-----------

TOTAL REVENUES & OTHER SOURCES	1,418,887.40	1,635,464.42	1,846,043.79	1,622,446.47
--------------------------------	--------------	--------------	--------------	--------------

UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 2/28/23	\$ 440,766.47	TOTAL BUDGETED REVENUES - FYE 5/31/24	\$ 1,585,898.03
ADD: BUDGETED REVENUES 3/1/23 - 5/31/23	\$ 232,331.70	LESS: TOTAL BUDGETED EXPENDITURES - FYE 5/31/24	\$ (1,622,446.47)
LESS: BUDGETED EXPENDITURES 3/1/23 - 5/31/23	\$ (427,156.39)	PROJECTED BUDGET SURPLUS (DEFICIT) - FYE 5/31/24	\$ (36,548.44)
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/23	\$ 245,941.78		
ADD: PROJECTED BUDGET SURPLUS (DEFICIT) FOR FYE 5/31/24	\$ (36,548.44)		
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/24	\$ 209,393.34		

VILLAGE OF MARCELLUS  
 WATER FUND  
 TENTATIVE BUDGET 4/3/23  
 Page 1

Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
--	--------------------------------	---------------------------------	---------------------------------

APPROPRIATIONS

HOME AND COMMUNITY SERVICES

TRANSMISSION & DISTRI

Oewa Hydrant Maintenance

Limeledge Water District Im.a.

Total

Home And Community Services Total

INTERFUND TRANSFERS

INTERFUND TRANSFERS

Transfer To Other Funds

Total

TOTAL APPROPRIATIONS

	2,290.93	4,500.00	4,500.00	4,600.00
	0.00	6,000.00	6,000.00	6,000.00
Total	2,290.93	10,500.00	10,500.00	10,600.00
Home And Community Services Total	2,290.93	10,500.00	10,500.00	10,600.00
INTERFUND TRANSFERS				
INTERFUND TRANSFERS				
Transfer To Other Funds	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS	2,290.93	10,500.00	10,500.00	10,600.00

VILLAGE OF MARCELLUS  
WATER FUND  
TENTATIVE BUDGET 4/3/23  
Page 2

Expenditures/  
Revenues to  
02/28/2023      Adopted  
Budget 2022-2023      Modified  
Budget 2022-2023      Proposed  
Budget 2023-2024

REVENUES					
MISCELLANEOUS					
Unidentified Revenue	F2770	0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00
INTERFUND TRANSFERS					
Interfund Transfer From General Fund	F5031	2,290.93	10,500.00	10,500.00	10,600.00
Total		2,290.93	10,500.00	10,500.00	10,600.00
TOTAL REVENUES		2,290.93	10,500.00	10,500.00	10,600.00
Appropriated Reserves	F0511	0.00	0.00	0.00	0.00
APPROPRIATED FUND BALANCE		0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER SOURCES		2,290.93	10,500.00	10,500.00	10,600.00

UNAPPROPRIATED FUND BALANCE @ 2/28/23  
ADD: BUDGETED REVENUES 3/1/23 - 5/31/23  
LESS: BUDGETED EXPENDITURES 3/1/23 - 5/31/23  
PROJECTED UNAPPROPRIATED FUND BALANCE @ 5/31/23  
ADD: PROJECTED BUDGET SURPLUS (DEFICIT) FOR FYE 5/31/24  
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/24

\$ -	TOTAL BUDGETED REVENUES - FYE 5/31/24	\$ 10,600.00
\$ 8,209.07	LESS: TOTAL BUDGETED EXPENDITURES - FYE 5/31/24	\$ (10,600.00)
\$ (8,209.07)	PROJECTED BUDGET SURPLUS (DEFICIT) - FYE 5/31/24	\$ -
\$ -		
\$ -		
\$ -		

VILLAGE OF MARCELLUS  
SEWER FUND  
TENTATIVE BUDGET 4/3/23  
Page 1

Expenditures/ Revenues to	Adopted Budget	Modified Budget	Proposed Budget
02/28/2023	2022-2023	2022-2023	2023-2024

APPROPRIATIONS

GENERAL GOVERNMENT SUPPORT

GENERAL GOVERNMENT SUPPORT

Equipment Reserve	G1989.0	0.00	5,000.00	5,000.00	15,000.00
Reserve For Repairs	G1989.4	0.00	10,000.00	10,000.00	10,000.00
U.s.d.a. Depreciation Reserve	G1989.6	0.00	5,333.00	5,333.00	5,333.00

Total

General Government Support Total

0.00	20,333.00	20,333.00	30,333.00
0.00	20,333.00	20,333.00	30,333.00

HOME AND COMMUNITY SERVICES

ADMINISTRATION

Personal Services	G8110.1	32,167.38	44,020.00	44,020.00	45,340.00
Contractual	G8110.4	0.00	400.00	400.00	400.00

Total

32,167.38	44,420.00	44,420.00	45,740.00
-----------	-----------	-----------	-----------

TRANSMISSION & DISTRI

Personal Services	G8120.1	3,854.22	5,530.00	5,530.00	4,600.00
Equipment	G8120.2	5,062.47	5,000.00	5,062.47	5,000.00
Contractual	G8120.4	21,158.31	20,000.00	21,158.31	20,000.00

Total

30,075.00	30,530.00	31,750.78	29,600.00
-----------	-----------	-----------	-----------

SEWAGE TREAT & DISPOSAL

Personal Servs	G8130.11	100,097.72	138,440.00	138,440.00	142,595.00
Equipment	G8130.2	8,482.75	10,000.00	10,000.00	15,000.00
New Truck Purchase	G8130.3	0.00	70,000.00	68,779.22	70,000.00
Contractual	G8130.4	16,488.39	17,000.00	17,000.00	17,000.00
Utilities	G8130.41	30,764.77	35,000.00	35,000.00	35,000.00
Insurance	G8130.42	24,858.74	23,000.00	24,858.74	28,000.00
Gasoline	G8130.43	4,028.17	5,000.00	5,000.00	5,000.00
Sludge & Compost	G8130.44	5,847.13	6,000.00	6,000.00	6,000.00
Outside Contract	G8130.45	10,158.74	12,000.00	12,000.00	27,000.00
Lab Fees	G8130.46	5,122.44	7,000.00	7,000.00	7,000.00
Discharge Fee	G8130.47	2,000.00	2,000.00	2,000.00	2,000.00
Supplies/chem.	G8130.48	17,523.13	24,000.00	24,000.00	24,000.00

100,097.72	138,440.00	138,440.00	142,595.00
8,482.75	10,000.00	10,000.00	15,000.00
0.00	70,000.00	68,779.22	70,000.00
16,488.39	17,000.00	17,000.00	17,000.00
30,764.77	35,000.00	35,000.00	35,000.00
24,858.74	23,000.00	24,858.74	28,000.00
4,028.17	5,000.00	5,000.00	5,000.00
5,847.13	6,000.00	6,000.00	6,000.00
10,158.74	12,000.00	12,000.00	27,000.00
5,122.44	7,000.00	7,000.00	7,000.00
2,000.00	2,000.00	2,000.00	2,000.00
17,523.13	24,000.00	24,000.00	24,000.00

VILLAGE OF MARCELLUS  
SEWER FUND  
TENTATIVE BUDGET 4/3/23  
Page 2

	Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
Veh Repairs	G8130.49	2,000.00	2,000.00	5,000.00
Water Usage	G8130.492	4,570.40	11,000.00	7,000.00
Total		231,942.38	362,440.00	390,595.00
Home And Community Services Total		294,184.76	437,390.00	465,935.00
EMPLOYEE BENEFITS				
EMPLOYEE BENEFITS				
State Retirement	G9010.8	19,385.00	26,500.00	22,100.00
Social Security	G9030.8	10,413.15	14,385.00	14,730.00
Worker's Compensation	G9040.8	4,759.84	4,870.00	5,000.00
Disability Insurance	G9055.8	112.63	250.00	250.00
Hospital/medical Insurance	G9060.8	48,189.27	67,400.00	72,500.00
Total		82,869.89	113,405.00	114,580.00
Employee Benefits Total		82,869.89	113,405.00	114,580.00
DEBT SERVICE				
SERIAL BONDS				
Principal	G9710.6	38,800.00	212,220.00	190,110.00
Interest	G9710.7	27,666.50	27,667.00	25,991.00
Total		66,466.50	239,887.00	216,101.00
BOND ANTICIPATION NOTES				
Principal	G9730.6	0.00	0.00	0.00
Interest	G9730.7	0.00	0.00	0.00
Total		0.00	0.00	0.00
INTERFUND LOAN				
Interest	G9795.7	0.00	0.00	0.00
Total		0.00	0.00	0.00
Debt Service Total		66,466.50	239,887.00	216,101.00



VILLAGE OF MARCELLUS  
 SEWER FUND  
 TENTATIVE BUDGET 4/3/23  
 Page 3

		Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
INTERFUND TRANSFERS					
INTERFUND TRANSFERS					
Transfer To Other Funds	G9901.9	0.00	0.00	0.00	0.00
Transfers To Capital Fund	G9950.9	0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS					
		443,521.15	811,015.00	812,873.74	826,949.00

VILLAGE OF MARCELLUS  
SEWER FUND  
TENTATIVE BUDGET 4/3/23  
Page 4

REVENUES		Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
<b>DEPARTMENTAL INCOME</b>					
Sewer Rents	G2120	385,790.41	528,200.00	528,200.00	528,200.00
Interest & Penalties	G2128	3,718.77	5,000.00	5,000.00	5,000.00
Total		389,509.18	533,200.00	533,200.00	533,200.00
<b>INTERGOVERNMENTAL CHARGES</b>					
Sewer Services Other Government	G2374	228,378.96	254,000.00	254,000.00	254,050.00
Total		228,378.96	254,000.00	254,000.00	254,050.00
<b>SALE OF PROPERTY &amp; COMPENSATION FOR Sales Of Vehicles &amp; Equipment</b>					
	G2665	0.00	70,000.00	70,000.00	0.00
Total		0.00	70,000.00	70,000.00	0.00
<b>MISCELLANEOUS</b>					
Intergovernmental Transfers	G2772	0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00
<b>STATE AID</b>					
Nysdec Mwr& R Grant	G3990	0.00	35,000.00	35,000.00	70,000.00
Total		0.00	35,000.00	35,000.00	70,000.00
<b>INTERFUND TRANSFERS</b>					
Interfund Transfer	G5031	0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00
<b>PROCEEDS OF OBLIGATIONS</b>					
Proceeds From Bond Anticipation Notes	G5730	0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00

VILLAGE OF MARCELLUS  
SEWER FUND  
TENTATIVE BUDGET 4/3/23  
Page 5

	Expenditures/ Revenues to 02/28/2023	Adopted Budget 2022-2023	Modified Budget 2022-2023	Proposed Budget 2023-2024
TOTAL REVENUES		617,888.14	892,200.00	857,250.00
Appropriated Reserves		0.00	0.00	0.00
APPROPRIATED FUND BALANCE		-174,366.99	-81,185.00	-30,301.00
TOTAL REVENUES & OTHER SOURCES		443,521.15	811,015.00	826,949.00

UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 2/28/23	\$ 534,978.35	TOTAL BUDGETED REVENUES - FYE 5/31/24	\$ 857,250.00
ADD: BUDGETED REVENUES 3/1/23 - 5/31/23	\$ 274,311.86	LESS: TOTAL BUDGETED EXPENDITURES - FYE 5/31/24	\$ (826,949.00)
LESS: BUDGETED EXPENDITURES 3/1/23 - 5/31/23	\$ (369,352.59)	PROJECTED BUDGET SURPLUS (DEFICIT) - FYE 5/31/24	\$ 30,301.00
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/23	\$ 439,937.62		
ADD: PROJECTED BUDGET SURPLUS (DEFICIT) FOR FYE 5/31/24	\$ 30,301.00		
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/24	<u>\$ 470,238.62</u>		