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JAMES P. CURTIN, TRUSTEE
CHARNLEY A. ABBOTT, CLERK
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AGENDA
Public Hearing on Tentative Budget
And Local Law #2 of 2024
April 4, 2024

- 1. Comments by Village Treasurer on Tentative Budget**
- 2. Comments by Mayor on Tentative Budget**
- 3. Comments by Trustees on Tentative Budget**
- 4. Questions from Members of the Public**
- 5. Vote on the Tentative Budget and Tax Rate for 2024-2025**
- 6. Adjourn Budget Hearing and open Public Hearing re: Local Law #2 of 2024**
- 7. Local Law #2 of 2024**
- 8. Comments from the Board**
- 9. Comments from the Floor**
- 10. Adjournment**

VILLAGE OF MARCELLUS
SUMMARY OF TENTATIVE BUDGET
FOR THE FISCAL YEAR ENDING MAY 31, 2025

GENERAL FUND:

The proposed General Fund Budget for the Village's fiscal year ending May 31, 2025 maintains the Village tax rate at \$5.89 per \$1,000 of assessed valuation. Despite no increase in the Village tax rate from last year, this tax levy will generate slightly more than \$10,000 in additional revenue for the Village, due to an overall increase in the total taxable value of properties in the Village as determined by Onondaga County. This is primarily due to the development of the Baltimore Ridge Housing project, which is now well under way. This proposed Village tax levy also will not exceed the NYS Tax Cap Limit. For the previous five budget years, the Village's General Fund has been able to maintain its trash collection rate charged at \$50.00 per unit, with no increases. However, faced with continued annual increases in costs to the Village's trash hauler contractor, stemming largely from increased fees charged by OCCRA, which the hauler must then pass along to the Village, the Village is now left with no choice except to increase its per unit trash collection rates charged to Village residents, from \$50.00 per unit to \$55.00 per unit, effective with the General Fund Budget for the Village's fiscal year ending May 31, 2025. 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 the initial funding for a new capital project for Flower Lane Road & Drainage Improvements. At this time, the Village has secured an initial \$180,000 in grant reimbursement funding under the DASNY C.R.E.S.T. Program, which requires that the Village first pay for these project expenditures and then apply for reimbursement from these grant monies. 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. This will be the second year under this contract, which is projected to cost the Village approximately \$10,000 for the fiscal year ending May 31, 2025. Through the continuing efforts of the Village departments to operate as fiscally conservative as possible each budget year, departmental costs have been controlled. This has continued to benefit the Village in offsetting the cuts in State funding, as well as the increasing costs of unfunded mandates by NYS such as pension costs and health insurance. As such, the proposed General Fund Budget for the Village's fiscal year ending May 31, 2025 shows a budget surplus of \$8,283.00.

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 for the Village's fiscal year ending May 31, 2025 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:

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 four 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 digester blowers, aeration blowers and sludge and influent pumps, is required to run continuously (24/7). Others, such as the UV disinfection system, while not required to run 24/7, are still mandated by the NYSDEC to be operational as required, and are inherently costly to maintain. As such the Village has created a scheduled long-term equipment replacement plan. This proposed Sewer Fund Budget incorporates the second year of this plan, which includes expenditures related to this replacement plan at a total projected cost of at least \$20,000. In addition, the day-to-day costs of operating this Wastewater Treatment Plant continue to rise. These include NYSDEC required laboratory testing, purchase of chemicals and supplies, sludge removal and hauling charges, water usage, and well as the costs of utilities and insurance, not to mention the ever increasing costs of unfunded mandates by the State including pension costs and health insurance. The increased costs to the Sewer Fund for purposes of this proposed budget are projected to be over \$50,000. For the previous five budget years, the Village's Sewer Fund has been able to maintain its minimum sewer rate per unit per 1,000 gallons at \$100.00 for Village sewer users, with no increases to Village, Town, or School District Sewer Users since April 2019. However, given the current financial situation as described herein, the Village is now left with no choice except to begin increasing its sewer rates to all users beginning with the Sewer Fund Budget for the fiscal year ending May 31, 2025. It is projected that the first of what should be expected to be at least several rate increases, currently in the amount of 2%, will take effect beginning with the July 2024 billing to Village sewer users, with increases to Town and School sewer users to follow accordingly. Also included in this proposed Sewer Fund Budget is an increase in the annual administrative and outside user fee contractually charged to both Town and School users, in a further attempt to offset the increased costs of operating the Wastewater Treatment Plant Facility by the Village. Despite this projected increase in sewer rates and also the increase in the rate of annual administrative and outside user fees charged to the Town and School, the proposed Sewer Fund Budget for the Village's fiscal year ending May 31, 2025 still shows a budget deficit of \$(33,462). While The Office of The New York State Comptroller strongly advises that the Village of Marcellus be able to demonstrate that it is making a continual effort to build up all of its governmental operating fund balances, including the Unappropriated Sewer Fund Balance, for purposes of this proposed budget for the fiscal year ending May 31, 2025, it does not appear that the Village will be able to comply.

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Expenditures/
Revenues to
02/29/2024

Adopted
Budget
2023-2024

Modified
Budget
2023-2024

Proposed
Budget
2024-2025

APPROPRIATIONS

GENERAL GOVERNMENT SUPPORT

BOARD OF TRUSTEES

Personal Services
Contractual

A1010.1	3,750.00	6,000.00	6,000.00	6,000.00
A1010.4	1,350.13	2,000.00	1,830.76	2,000.00
Total	5,100.13	8,000.00	7,830.76	8,000.00

MAYOR

Personal Services
Contractual

A1210.1	2,925.00	3,900.00	3,900.00	3,900.00
A1210.4	2,734.01	2,000.00	2,734.01	2,000.00
Total	5,659.01	5,900.00	6,634.01	5,900.00

TREASURER

Personal Services
Contractual
Legal Notices

A1325.1	19,270.60	25,055.00	25,055.00	26,305.00
A1325.4	2,208.40	1,000.00	2,208.40	2,000.00
A1325.41	196.68	1,000.00	1,000.00	500.00
Total	21,675.68	27,055.00	28,263.40	28,805.00

CLERK

Personal Services
Contractual

A1410.1	31,596.40	20,285.00	31,596.40	21,300.00
A1410.4	3,165.63	5,000.00	5,000.00	5,000.00
Total	34,762.03	25,285.00	36,596.40	26,300.00

ATTORNEY

Personnel Services
Contractual

A1420.1	13,659.12	18,215.00	18,215.00	19,125.00
A1420.4	0.00	0.00	0.00	0.00
Total	13,659.12	18,215.00	18,215.00	19,125.00

ELECTIONS

Contractual

A1450.4	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

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	Expenditures/ Revenues to	Adopted Budget	Modified Budget	Proposed Budget
	02/29/2024	2023-2024	2023-2024	2024-2025
BUILDING				
Personal Services		4,780.00	4,780.00	4,820.00
Contractual		20,000.00	20,000.00	20,000.00
Equipment Maintenance		6,000.00	6,000.00	6,000.00
Insurance		14,000.00	14,000.00	14,000.00
Utilities		8,000.00	8,000.00	8,000.00
Building Repairs		5,000.00	5,000.00	5,000.00
Total	34,274.55	57,780.00	57,780.00	57,820.00
CENTRAL STOREROOM				
Contractual		5,000.00	5,000.00	5,000.00
Total	2,329.19	5,000.00	5,000.00	5,000.00
CENTRAL PRINTING AND MAILING				
Contractual		6,000.00	6,000.00	6,000.00
Total	4,388.01	6,000.00	6,000.00	6,000.00
VILLAGE CLOCK				
Contractual		400.00	400.00	400.00
Total	272.55	400.00	400.00	400.00
GENERAL GOVERNMENT SUPPORT				
Contractual		0.00	0.00	0.00
Contractual		100.00	100.00	100.00
Total	72.67	100.00	100.00	100.00
General Government Support Total	122,192.94	153,735.00	166,819.57	157,450.00
PUBLIC SAFETY				
POLICE				
Personal Services Part Time		101,385.00	101,385.00	106,455.00
Personal Srvs Command Officers		44,364.24	44,364.24	47,515.00
Personal Services Administrative		7,733.44	7,733.44	8,120.00
School Resource Officer		374,525.00	374,525.00	439,260.00

VILLAGE OF MARCELLUS
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	Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
Equipment	2,288.14	2,500.00	2,500.00	11,000.00
Insurance	11,981.84	13,500.00	13,500.00	13,500.00
Gasoline	4,341.62	7,000.00	7,000.00	7,000.00
Repairs/maint	7,447.32	5,000.00	7,447.32	5,000.00
Miscellaneous	4,994.32	5,000.00	5,000.00	5,000.00
Stro Expenses	5,426.53	9,275.00	9,275.00	9,275.00
Uniforms	376.95	1,700.00	1,700.00	1,700.00
Vehicle Purchase	0.00	5,000.00	5,000.00	5,000.00
It Maintenance	150.00	2,000.00	2,000.00	2,000.00
Computer Equipment	2,000.00	2,000.00	2,000.00	2,000.00
Ballistic Vests	1,301.20	1,500.00	1,500.00	1,500.00
Special Details	8,885.76	8,000.00	8,885.76	10,080.00
Dwi Funds	0.00	1,800.00	1,800.00	1,800.00
Stetpp Grant Funded Expenditures	0.00	0.00	0.00	0.00
Total	423,469.64	593,168.44	595,615.76	676,205.00
ANIMAL CONTROL				
Personal Services	2,612.80	3,405.00	3,405.00	3,575.00
Contractual	381.00	400.00	400.00	400.00
Total	2,993.80	3,805.00	3,805.00	3,975.00
BUILDING INSPECTOR				
Personal Services	23,176.78	15,000.00	23,176.78	18,000.00
Contractual	229.18	200.00	229.18	500.00
Total	23,405.96	15,200.00	23,405.96	18,500.00
SAFETY INSPECTOR				
Personal Services	1,993.80	15,000.00	11,956.74	18,000.00
Contractual	0.00	0.00	0.00	0.00
Total	1,993.80	15,000.00	11,956.74	18,000.00
Public Safety Total	451,863.20	627,173.44	634,783.46	716,680.00

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	Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
Contractual	250.00	250.00	250.00	250.00
A4010.4				
Total	250.00	250.00	250.00	250.00
Public Health Total	250.00	250.00	250.00	250.00
TRANSPORTATION				
STREET MAINT				
Personal Services	84,324.54	99,390.00	99,390.00	111,490.00
Lease Purchase Payments	0.00	0.00	0.00	15,000.00
New Truck Purchase	16,390.66	40,400.00	40,400.00	0.00
Insurance	10,783.65	12,000.00	11,606.60	12,000.00
Gasoline	3,634.54	5,000.00	5,000.00	5,000.00
Street Repairs	3,243.05	8,000.00	7,837.84	8,000.00
Miscellaneous	14,592.61	10,000.00	14,592.61	10,000.00
Contractual	658.75	2,000.00	2,000.00	2,000.00
Vehicle Repair	3,192.98	3,000.00	3,192.98	5,000.00
Total	136,820.78	179,790.00	184,020.03	168,490.00
CAPITAL IMPROVEMENTS				
Contractual	91,787.33	47,695.03	91,787.33	47,677.33
A5112.4				
Total	91,787.33	47,695.03	91,787.33	47,677.33
SNOW REMOVAL				
Personal Services	9,593.62	17,000.00	17,000.00	15,300.00
Equipment	1,869.69	5,000.00	5,000.00	5,000.00
Salt Usage	6,013.72	14,000.00	14,000.00	14,000.00
Repairs	4,469.18	4,500.00	4,469.18	4,500.00
Total	21,946.21	40,500.00	40,469.18	38,800.00
STREET LIGHTING				
Contractual	14,885.27	12,000.00	14,885.27	19,000.00
Street Light Repairs	5,706.42	5,000.00	5,706.42	5,000.00
A5182.4				
A5182.41				
Total	20,591.69	17,000.00	20,591.69	24,000.00

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	Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
SIDEWALKS/CURBING				
Personal Services	493.27	800.00	800.00	600.00
Contractual	0.00	54,900.00	54,900.00	10,000.00
Total	493.27	55,700.00	55,700.00	10,600.00
Transportation Total	271,639.28	340,685.03	392,568.23	289,567.33
CULTURE AND RECREATION				
HISTORICAL PROPERTY CONTRACTUAL				
Contractual	21.00	200.00	200.00	200.00
Total	21.00	200.00	200.00	200.00
Culture And Recreation Total	21.00	200.00	200.00	200.00
HOME AND COMMUNITY SERVICES				
ZONING				
Personal Services	811.33	15,000.00	15,000.00	18,000.00
Contractual	4,498.50	16,200.00	16,200.00	10,300.00
Total	5,309.83	31,200.00	31,200.00	28,300.00
PLANNING				
Contractual	3,145.00	9,000.00	9,000.00	1,000.00
Total	3,145.00	9,000.00	9,000.00	1,000.00
STORM SEWERS				
Personal Services	748.58	1,000.00	1,000.00	1,000.00
Equipment	130.00	3,000.00	3,000.00	3,000.00
Contractual	10,192.75	4,200.00	10,192.75	4,000.00
Total	11,071.33	8,200.00	14,192.75	8,000.00
REFUSE COLLECTION				
Personal Services	2,723.42	3,000.00	3,000.00	3,000.00
Private Contractor	82,916.00	125,124.00	125,124.00	136,200.00

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	Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
Total	85,639.42	128,124.00	128,124.00	139,200.00
COMMUNITY BEAUTIFICATION				
Contractual				
A8510.4	3,426.40	4,000.00	4,000.00	4,000.00
Total	3,426.40	4,000.00	4,000.00	4,000.00
SHADE TREES				
Contractual				
A8560.4	5,400.00	5,000.00	5,400.00	5,000.00
Total	5,400.00	5,000.00	5,400.00	5,000.00
Home And Community Services Total	113,991.98	185,524.00	191,916.75	185,500.00
EMPLOYEE BENEFITS				
EMPLOYEE BENEFITS				
State Retirement	29,365.00	32,400.00	32,400.00	34,600.00
Police Retirement	3,889.00	4,800.00	4,800.00	4,900.00
Social Security	44,697.78	60,100.00	60,100.00	67,600.00
Worker's Compensation	20,909.15	23,000.00	23,000.00	23,400.00
Nys Unemployment Insurance Benefits	0.00	0.00	0.00	0.00
Disability Insurance	119.41	250.00	250.00	250.00
Hospital/medical Insurance	36,048.26	80,400.00	80,400.00	55,300.00
Total	135,028.60	200,950.00	200,950.00	186,050.00
Employee Benefits Total	135,028.60	200,950.00	200,950.00	186,050.00
DEBT SERVICE				
SERIAL BONDS				
Principal	70,800.00	70,800.00	70,800.00	70,800.00
Interest	32,529.00	32,529.00	32,529.00	29,286.00
Total	103,329.00	103,329.00	103,329.00	100,086.00
BOND ANTICIPATION NOTES				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00

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	Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
Total	0.00	0.00	0.00	0.00
Debt Service Total	103,329.00	103,329.00	103,329.00	100,086.00
INTERFUND TRANSFERS				
INTERFUND TRANSFERS				
Interfund Transfers To Water Fund	A9901.9 2,553.24	10,600.00	10,600.00	11,200.00
Transfers To Other Funds	A9902.9 0.00	0.00	0.00	0.00
Transfers To Capital Fund	A9950.9 9,794.00	0.00	9,794.00	180,000.00
Total	12,347.24	10,600.00	20,394.00	191,200.00
Interfund Transfers Total	12,347.24	10,600.00	20,394.00	191,200.00
TOTAL APPROPRIATIONS	1,210,663.24	1,622,446.47	1,711,211.01	1,826,983.33

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Expenditures/
Revenues to
02/29/2024

Adopted
Budget
2023-2024

Modified
Budget
2023-2024

Proposed
Budget
2024-2025

REVENUES

REAL PROPERTY TAXES				
A1001	Real Estate Taxes	617,305.84	618,138.00	628,504.00
A1030	Special Assessments	0.00	0.00	0.00
	Total	617,305.84	618,138.00	628,504.00
REAL PROPERTY TAX ITEMS				
A1081	Other Payments In Lieu Of Taxes	16,022.00	16,022.00	16,022.00
A1090	Int & Pen On Real Prop Taxes	1,450.50	2,000.00	2,000.00
	Total	17,472.50	18,022.00	18,022.00
NON-PROPERTY TAX ITEMS				
A1120	Sales Tax	0.00	0.00	0.00
A1130	Utilities Gross Receipt Tax	20,265.02	30,000.00	30,000.00
	Total	20,265.02	30,000.00	30,000.00
DEPARTMENTAL INCOME				
A1255	Clerk's Fees	691.75	700.00	700.00
A1520	Police Fees For Special Details	4,340.00	8,000.00	10,080.00
A1550	Public Pound Charges	0.00	0.00	0.00
A2130	Refuse & Garbage Charges	92,624.50	122,400.00	134,640.00
	Total	97,656.25	131,100.00	145,420.00
INTERGOVERNMENTAL CHARGES				
A2260	Marcellus Csd	98,390.61	143,000.00	170,000.00
A2261	Onondaga Csd	94,844.60	124,800.00	152,100.00
A2262	Lyncourt Ufsd	32,332.91	55,000.00	57,400.00
A2263	Tully Csd	68,112.21	112,900.00	126,900.00
	Total	293,680.33	435,700.00	506,400.00
USE OF MONEY AND PROPERTY				
A2401	Interest & Earnings	138.07	150.00	150.00

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	Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
Total	138.07	150.00	150.00	150.00
LICENSES AND PERMITS				
Permits				
A2590	13,211.00	14,000.00	14,000.00	10,400.00
A2595	8,500.00	6,400.00	8,500.00	4,300.00
A2596	0.00	500.00	500.00	1,000.00
A2597	0.00	3,500.00	3,500.00	2,800.00
Total	21,711.00	24,400.00	26,500.00	18,500.00
FINES AND FORFEITURES				
Fines & Forfeited Bail				
A2610	100.00	500.00	500.00	500.00
Total	100.00	500.00	500.00	500.00
SALE OF PROPERTY & COMPENSATION FOR				
Sales Of Real Property				
A2660	0.00	0.00	0.00	0.00
A2665	0.00	24,000.00	24,000.00	0.00
A2665A	0.00	0.00	0.00	0.00
A2680	6,603.61	0.00	6,603.61	0.00
Total	6,603.61	24,000.00	30,603.61	0.00
MISCELLANEOUS				
Community Beautification Donations				
A2705A	1,000.00	1,000.00	1,000.00	1,000.00
A2706A	220,550.00	220,550.00	220,550.00	220,550.00
A2706C	0.00	1,800.00	1,800.00	8,500.00
A2706D	0.00	0.00	0.00	0.00
A2706E	0.00	0.00	0.00	0.00
A2715	0.00	0.00	0.00	0.00
A2770	0.00	0.00	0.00	0.00
Total	221,550.00	223,350.00	223,350.00	230,050.00
STATE AID				
State Aid Per Capita				
A3001	16,343.00	16,343.00	16,343.00	16,343.00
A3005	13,664.91	16,500.00	16,500.00	13,700.00
A3089	0.00	0.00	0.00	0.00
A3501	37,238.33	47,695.03	47,695.03	47,677.33

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	Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
Total	67,246.24	80,538.03	80,538.03	77,720.33
FEDERAL AID Alpha Cifit Funds				
A4089	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
INTERFUND TRANSFERS				
A5031 Interfund Transfer	128,446.10	0.00	128,446.10	180,000.00
A5050 Interest	0.00	0.00	0.00	0.00
Total	128,446.10	0.00	128,446.10	180,000.00
PROCEEDS OF OBLIGATIONS				
A5710 Proceeds From Sale Of Serial Bonds	0.00	0.00	0.00	0.00
A5731 Ban's Redeemed From Appropriations	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,492,174.96	1,585,898.03	1,723,047.74	1,835,266.33
Appropriated Reserves	0.00	0.00	0.00	0.00
APPROPRIATED FUND BALANCE	-281,511.72	36,548.44	-11,836.73	-8,283.00
TOTAL REVENUES & OTHER SOURCES	1,210,663.24	1,622,446.47	1,711,211.01	1,826,983.33

UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 2/29/24	\$ 651,171.90	TOTAL BUDGETED REVENUES - FYE 5/31/25	\$ 1,835,266.33
ADD: BUDGETED REVENUES 3/1/24 - 5/31/24	\$ 230,872.78	LESS: TOTAL BUDGETED EXPENDITURES - FYE 5/31/25	\$ (1,826,983.33)
LESS: BUDGETED EXPENDITURES 3/1/24 - 5/31/24	\$ (500,547.77)	PROJECTED BUDGET SURPLUS (DEFICIT) - FYE 5/31/25	\$ 8,283.00
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/24	\$ 381,496.91		
ADD: PROJECTED BUDGET SURPLUS (DEFICIT) FOR FYE 5/31/25	\$ 8,283.00		
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/25	\$ 389,779.91		

VILLAGE OF MARCELLUS
WATER FUND
TENTATIVE BUDGET 4/1/24
Page 1

Expenditures/
Revenues to
02/29/2024

Adopted
Budget
2023-2024

Modified
Budget
2023-2024

Proposed
Budget
2024-2025

APPROPRIATIONS

HOME AND COMMUNITY SERVICES

TRANSMISSION & DISTRI

F8340.2

Ocwa Hydrant Maintenance

5,200.00

4,600.00

4,600.00

F8340.4

Limeledge Water District I.m.a.

6,000.00

6,000.00

6,000.00

Total

11,200.00

10,600.00

10,600.00

Home And Community Services Total

11,200.00

10,600.00

10,600.00

INTERFUND TRANSFERS

INTERFUND TRANSFERS

F9901.9

Transfer To Other Funds

0.00

0.00

0.00

Total

0.00

0.00

0.00

TOTAL APPROPRIATIONS

11,200.00

10,600.00

10,600.00

2,553.24

VILLAGE OF MARCELLUS
 WATER FUND
 TENTATIVE BUDGET 4/1/24
 Page 2

Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
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REVENUES

MISCELLANEOUS			
Unidentified Revenue	F2770	0.00	0.00
Total		0.00	0.00

INTERFUND TRANSFERS

Interfund Transfer From General Fund	F5031	10,600.00	10,600.00	11,200.00
Total		10,600.00	10,600.00	11,200.00

TOTAL REVENUES

		10,600.00	10,600.00	11,200.00
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Appropriated Reserves

	F0511	0.00	0.00	0.00
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APPROPRIATED FUND BALANCE

		0.00	0.00	0.00
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TOTAL REVENUES & OTHER SOURCES

		10,600.00	10,600.00	11,200.00
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UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 2/29/24	\$ -	TOTAL BUDGETED REVENUES - FYE 5/31/25	\$ 11,200.00
ADD: BUDGETED REVENUES 3/1/24 - 5/31/24	\$ 8,046.76	LESS: TOTAL BUDGETED EXPENDITURES - FYE 5/31/25	\$ (11,200.00)
LESS: BUDGETED EXPENDITURES 3/1/24 - 5/31/24	\$ (8,046.76)	PROJECTED BUDGET SURPLUS (DEFICIT) - FYE 5/31/25	\$ -
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/24	\$ -		
ADD: PROJECTED BUDGET SURPLUS (DEFICIT) FOR FYE 5/31/25	\$ -		
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/25	\$ -		

VILLAGE OF MARCELLUS
SEWER FUND
TENTATIVE BUDGET 4/1/24

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Expenditures/
Revenues to
02/29/2024

Adopted
Budget
2023-2024

Modified
Budget
2023-2024

Proposed
Budget
2024-2025

APPROPRIATIONS

GENERAL GOVERNMENT SUPPORT

GENERAL GOVERNMENT SUPPORT

Equipment Reserve	15,000.00	15,000.00	15,000.00	16,500.00
Reserve For Repairs	2,350.00	10,000.00	10,000.00	11,000.00
U.s.d.a. Depreciation Reserve	0.00	5,333.00	5,333.00	5,333.00
Capital Improvements Reserve	0.00	0.00	0.00	20,000.00
Total	17,350.00	30,333.00	30,333.00	52,833.00

General Government Support Total

	17,350.00	30,333.00	30,333.00	52,833.00
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HOME AND COMMUNITY SERVICES

ADMINISTRATION

Personal Services	34,876.20	45,340.00	45,340.00	47,605.00
Contractual	0.00	400.00	400.00	400.00

Total

	34,876.20	45,740.00	45,740.00	48,005.00
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TRANSMISSION & DISTRI

Personal Services	2,664.72	4,600.00	4,600.00	1,000.00
Equipment	0.00	5,000.00	5,000.00	5,000.00
Contractual	0.00	20,000.00	20,000.00	20,000.00

Total

	2,664.72	29,600.00	29,600.00	26,000.00
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SEWAGE TREAT & DISPOSAL

Personal Servs	102,212.37	142,595.00	142,595.00	149,565.00
Equipment	18,219.65	15,000.00	18,219.65	16,500.00
New Truck Purchase	72,719.95	70,000.00	72,719.95	0.00
Contractual	17,503.75	17,000.00	17,503.75	21,250.00
Utilities	34,541.47	35,000.00	35,000.00	43,750.00
Insurance	22,687.01	28,000.00	28,000.00	33,600.00
Gasoline	3,073.87	5,000.00	5,000.00	5,500.00
Sludge & Compost	5,987.69	6,000.00	6,000.00	10,500.00
Outside Contract	28,676.23	27,000.00	28,676.23	53,750.00
Lab Fees	5,572.80	7,000.00	7,000.00	8,750.00
Discharge Fee	2,000.00	2,000.00	2,000.00	2,000.00

VILLAGE OF MARCELLUS
SEWER FUND
TENTATIVE BUDGET 4/1/24

Page 2

	Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
Supplies/chem.	19,708.31	24,000.00	24,000.00	26,400.00
Veh Repairs	8,328.96	5,000.00	8,328.96	6,250.00
Water Usage	1,053.10	7,000.00	6,844.51	9,100.00
Total	342,285.16	390,595.00	401,888.05	386,915.00
Home And Community Services Total	379,826.08	465,935.00	477,228.05	460,920.00
EMPLOYEE BENEFITS				
EMPLOYEE BENEFITS				
State Retirement	22,692.00	22,100.00	22,692.00	26,700.00
Social Security	10,691.13	14,730.00	14,379.15	15,200.00
Worker's Compensation	4,758.85	5,000.00	4,758.85	5,400.00
Disability Insurance	119.40	250.00	250.00	250.00
Hospital/medical Insurance	52,464.33	72,500.00	72,500.00	80,600.00
Total	90,725.71	114,580.00	114,580.00	128,150.00
Employee Benefits Total	90,725.71	114,580.00	114,580.00	128,150.00
DEBT SERVICE				
SERIAL BONDS				
Principal	40,200.00	190,110.00	190,110.00	190,110.00
Interest	25,622.81	25,991.00	25,991.00	24,249.00
Total	65,822.81	216,101.00	216,101.00	214,359.00
Debt Service Total	65,822.81	216,101.00	216,101.00	214,359.00
BOND ANTICIPATION NOTES				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
INTERFUND LOAN				
Interest	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

VILLAGE OF MARCELLUS
 SEWER FUND
 TENTATIVE BUDGET 4/1/24
 Page 3

Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
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INTERFUND TRANSFERS			
INTERFUND TRANSFERS			
Transfer To Other Funds	0.00	0.00	0.00
Transfers To Capital Fund	0.00	0.00	0.00
Total	0.00	0.00	0.00

TOTAL APPROPRIATIONS	553,724.60	826,949.00	838,242.05	856,262.00
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VILLAGE OF MARCELLUS
 SEWER FUND
 TENTATIVE BUDGET 4/1/24
 Page 4

	Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
REVENUES				
DEPARTMENTAL INCOME				
G2120 Sewer Rents	388,073.96	528,200.00	528,200.00	538,800.00
G2128 Interest & Penalties	3,541.09	5,000.00	5,000.00	5,000.00
Total	391,615.05	533,200.00	533,200.00	543,800.00
INTERGOVERNMENTAL CHARGES				
G2374 Sewer Services Other Government	230,033.22	254,050.00	254,050.00	279,000.00
Total	230,033.22	254,050.00	254,050.00	279,000.00
SALE OF PROPERTY & COMPENSATION FOR				
G2665 Sales Of Vehicles & Equipment	10,895.00	0.00	10,895.00	0.00
Total	10,895.00	0.00	10,895.00	0.00
MISCELLANEOUS				
G2772 Intergovernmental Transfers	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
STATE AID				
G3990 Nysdec Mavr& R Grant	14,910.67	70,000.00	70,000.00	0.00
Total	14,910.67	70,000.00	70,000.00	0.00
INTERFUND TRANSFERS				
G5031 Interfund Transfer	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
PROCEEDS OF OBLIGATIONS				
G5730 Proceeds From Bond Anticipation Notes	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

VILLAGE OF MARCELLUS
 SEWER FUND
 TENTATIVE BUDGET 4/1/24
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	Expenditures/ Revenues to 02/29/2024	Adopted Budget 2023-2024	Modified Budget 2023-2024	Proposed Budget 2024-2025
TOTAL REVENUES	647,453.94	857,250.00	868,145.00	822,800.00
Appropriated Reserves	0.00	0.00	0.00	0.00
APPROPRIATED FUND BALANCE	-93,729.34	-30,301.00	-29,902.95	33,462.00
TOTAL REVENUES & OTHER SOURCES	553,724.60	826,949.00	838,242.05	856,262.00

UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 2/29/24	\$ 406,249.97	TOTAL BUDGETED REVENUES - FYE 5/31/25	\$ 822,800.00
ADD: BUDGETED REVENUES 3/1/24 - 5/31/24	\$ 220,691.06	LESS: TOTAL BUDGETED EXPENDITURES - FYE 5/31/25	\$ (856,262.00)
LESS: BUDGETED EXPENDITURES 3/1/24 - 5/31/24	\$ (284,517.45)	PROJECTED BUDGET SURPLUS (DEFICIT) - FYE 5/31/25	\$ (33,462.00)
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/24	\$ 342,423.58		
ADD: PROJECTED BUDGET SURPLUS (DEFICIT) FOR FYE 5/31/25	\$ (33,462.00)		
PROJECTED UNAPPROPRIATED FUND BALANCE (DEFICIT) @ 5/31/25	\$ 308,961.58		

Local Law No. 2 of the year 2024
Village of Marcellus, County of Onondaga

A local law authorizing a property tax levy in excess of the limit established in General Municipal Law §3-c.

Section 1. Legislative Intent

It is the intent of this local law to allow the Village of Marcellus to adopt a budget for the fiscal year commencing June 1, 2024 that requires a real property tax levy in excess of the “tax levy limit” as defined by General Municipal Law §3-c.

Section 2. Authority

This local law is adopted pursuant to subdivision 5 of General Municipal Law §3-c, which expressly authorizes a local government’s governing body to override the property tax cap for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

Section 3. Tax Levy Limit Override

The Board of Trustees of the Village of Marcellus, County of Onondaga, is hereby authorized to adopt a budget for the fiscal year commencing June 1, 2024 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Section 4. Severability

If a court determines that any clause, sentence, paragraph, subdivision or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court’s order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. Effective date

This local law shall take effect immediately upon filing with the Secretary of State.