

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.

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

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Expenditures/
Revenues to
02/29/2024

Adopted
Budget
2023-2024

Modified
Budget
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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 |

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 |
|---|--|--------------------------------|---------------------------------|---------------------------------|
| BUILDING | | | | |
| Personal Services | | | | |
| A1620.1 | 3,532.13 | 4,780.00 | 4,780.00 | 4,820.00 |
| Contractual | | | | |
| A1620.4 | 8,939.01 | 20,000.00 | 20,000.00 | 20,000.00 |
| Equipment Maintenance | | | | |
| A1620.42 | 1,710.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| Insurance | | | | |
| A1620.43 | 12,966.93 | 14,000.00 | 14,000.00 | 14,000.00 |
| Utilities | | | | |
| A1620.44 | 6,001.20 | 8,000.00 | 8,000.00 | 8,000.00 |
| Building Repairs | | | | |
| A1620.45 | 1,125.28 | 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 | | | | |
| A1660.4 | 2,329.19 | 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 | | | | |
| A1670.4 | 4,388.01 | 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 | | | | |
| A1680.4 | 272.55 | 400.00 | 400.00 | 400.00 |
| Total | 272.55 | 400.00 | 400.00 | 400.00 |
| GENERAL GOVERNMENT SUPPORT | | | | |
| Contractual | | | | |
| A1920.4 | 0.00 | 0.00 | 0.00 | 0.00 |
| A1950.4 | 72.67 | 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 | | | | |
| A3120.1 | 56,944.61 | 101,385.00 | 101,385.00 | 106,455.00 |
| Personal Srvs Command Officers | | | | |
| A3120.11 | 24,427.17 | 45,250.00 | 44,364.24 | 47,515.00 |
| Personal Services Administrative | | | | |
| A3120.13 | 5,353.92 | 7,733.44 | 7,733.44 | 8,120.00 |
| School Resource Officer | | | | |
| A3120.14 | 287,550.26 | 374,525.00 | 374,525.00 | 439,260.00 |

VILLAGE OF MARCELLUS
GENERAL FUND
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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 |

PUBLIC HEALTH
HEALTH COUNCIL

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 |
|----------------------|--|--------------------------------|---------------------------------|---------------------------------|
| Contractual | | | | |
| | 250.00 | 250.00 | 250.00 | 250.00 |
| | 250.00 | 250.00 | 250.00 | 250.00 |
| | 250.00 | 250.00 | 250.00 | 250.00 |
| Public Health Total | | | | |
| | 84,324.54 | 99,390.00 | 99,390.00 | 111,490.00 |
| | 0.00 | 0.00 | 0.00 | 15,000.00 |
| | 16,390.66 | 40,400.00 | 40,400.00 | 0.00 |
| | 10,783.65 | 12,000.00 | 11,606.60 | 12,000.00 |
| | 3,634.54 | 5,000.00 | 5,000.00 | 5,000.00 |
| | 3,243.05 | 8,000.00 | 7,837.84 | 8,000.00 |
| | 14,592.61 | 10,000.00 | 14,592.61 | 10,000.00 |
| | 658.75 | 2,000.00 | 2,000.00 | 2,000.00 |
| | 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 |
| | 91,787.33 | 47,695.03 | 91,787.33 | 47,677.33 |
| SNOW REMOVAL | | | | |
| Personal Services | | | | |
| Equipment | | | | |
| Salt Usage | | | | |
| Repairs | | | | |
| | 9,593.62 | 17,000.00 | 17,000.00 | 15,300.00 |
| | 1,869.69 | 5,000.00 | 5,000.00 | 5,000.00 |
| | 6,013.72 | 14,000.00 | 14,000.00 | 14,000.00 |
| | 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 | | | | |
| Street Light Repairs | | | | |
| | 14,885.27 | 12,000.00 | 14,885.27 | 19,000.00 |
| | 5,706.42 | 5,000.00 | 5,706.42 | 5,000.00 |
| 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 | A9010.8 29,365.00 | 32,400.00 | 32,400.00 | 34,600.00 |
| Police Retirement | A9015.8 3,889.00 | 4,800.00 | 4,800.00 | 4,900.00 |
| Social Security | A9030.8 44,697.78 | 60,100.00 | 60,100.00 | 67,600.00 |
| Worker's Compensation | A9040.8 20,909.15 | 23,000.00 | 23,000.00 | 23,400.00 |
| Nys Unemployment Insurance Benefits | A9050.8 0.00 | 0.00 | 0.00 | 0.00 |
| Disability Insurance | A9055.8 119.41 | 250.00 | 250.00 | 250.00 |
| Hospital/medical Insurance | A9060.8 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 | A9710.6 70,800.00 | 70,800.00 | 70,800.00 | 70,800.00 |
| Interest | A9710.7 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 | A9730.6 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | A9730.7 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/
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REVENUES

| | | | | | |
|---------------------------|---------------------------------|------------|------------|------------|------------|
| REAL PROPERTY TAXES | | | | | |
| A1001 | Real Estate Taxes | 617,305.84 | 618,138.00 | 618,138.00 | 628,504.00 |
| A1030 | Special Assessments | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 617,305.84 | 618,138.00 | 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 | 16,022.00 |
| A1090 | Int & Pen On Real Prop Taxes | 1,450.50 | 2,000.00 | 2,000.00 | 2,000.00 |
| | Total | 17,472.50 | 18,022.00 | 18,022.00 | 18,022.00 |
| NON-PROPERTY TAX ITEMS | | | | | |
| A1120 | Sales Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| A1130 | Utilities Gross Receipt Tax | 20,265.02 | 30,000.00 | 30,000.00 | 30,000.00 |
| | Total | 20,265.02 | 30,000.00 | 30,000.00 | 30,000.00 |
| DEPARTMENTAL INCOME | | | | | |
| A1255 | Clerk's Fees | 691.75 | 700.00 | 700.00 | 700.00 |
| A1520 | Police Fees For Special Details | 4,340.00 | 8,000.00 | 8,000.00 | 10,080.00 |
| A1550 | Public Pound Charges | 0.00 | 0.00 | 0.00 | 0.00 |
| A2130 | Refuse & Garbage Charges | 92,624.50 | 122,400.00 | 122,400.00 | 134,640.00 |
| | Total | 97,656.25 | 131,100.00 | 131,100.00 | 145,420.00 |
| INTERGOVERNMENTAL CHARGES | | | | | |
| A2260 | Marcellus Csd | 98,390.61 | 143,000.00 | 143,000.00 | 170,000.00 |
| A2261 | Onondaga Csd | 94,844.60 | 124,800.00 | 124,800.00 | 152,100.00 |
| A2262 | Lyncourt Ufsd | 32,332.91 | 55,000.00 | 55,000.00 | 57,400.00 |
| A2263 | Tully Csd | 68,112.21 | 112,900.00 | 112,900.00 | 126,900.00 |
| | Total | 293,680.33 | 435,700.00 | 435,700.00 | 506,400.00 |
| USE OF MONEY AND PROPERTY | | | | | |
| A2401 | Interest & Earnings | 138.07 | 150.00 | 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 |
| Rental Registry Fees | | | | |
| A2595 | 8,500.00 | 6,400.00 | 8,500.00 | 4,300.00 |
| Vacant Dwelling Registration Fees | | | | |
| A2596 | 0.00 | 500.00 | 500.00 | 1,000.00 |
| Fire Inspection Fees | | | | |
| 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 |
| Sales Of Vehicles & Equipment | | | | |
| A2665 | 0.00 | 24,000.00 | 24,000.00 | 0.00 |
| Sales Of Police Vehicles | | | | |
| A2665A | 0.00 | 0.00 | 0.00 | 0.00 |
| Insurance Recoveries | | | | |
| 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 |
| Onon. Co. Village Infrastr Imp Prog Pymt | | | | |
| A2706A | 220,550.00 | 220,550.00 | 220,550.00 | 220,550.00 |
| Police Grant Funding | | | | |
| A2706C | 0.00 | 1,800.00 | 1,800.00 | 8,500.00 |
| Stetpp Police Grant Funding | | | | |
| A2706D | 0.00 | 0.00 | 0.00 | 0.00 |
| Main St. | | | | |
| A2706E | 0.00 | 0.00 | 0.00 | 0.00 |
| Abandoned Property | | | | |
| A2715 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ev Charging Stn Commissions | | | | |
| 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 |
| State Mortgage Tax | | | | |
| A3005 | 13,664.91 | 16,500.00 | 16,500.00 | 13,700.00 |
| Nysdec Zev Grant Funding | | | | |
| A3089 | 0.00 | 0.00 | 0.00 | 0.00 |
| Chips (nys Dot) | | | | |
| A3501 | 37,238.33 | 47,695.03 | 47,695.03 | 47,677.33 |

VILLAGE OF MARCELLUS
GENERAL FUND
TENTATIVE BUDGET 4/1/24
Page 10

| | 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 Apa Cift Funds | | | | |
| A4089 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 0.00 | 0.00 | 0.00 | 0.00 |
| INTERFUND TRANSFERS | | | | |
| A5031 | 128,446.10 | 0.00 | 128,446.10 | 180,000.00 |
| A5050 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 128,446.10 | 0.00 | 128,446.10 | 180,000.00 |
| PROCEEDS OF OBLIGATIONS | | | | |
| A5710 | 0.00 | 0.00 | 0.00 | 0.00 |
| A5731 | 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 | -1,1,836.73 | -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

Oewa Hydrant Maintenance

Limeledge Water District I.m.a.

F8340.2

F8340.4

2,553.24

4,600.00

4,600.00

5,200.00

0.00

6,000.00

6,000.00

6,000.00

Total

10,600.00

10,600.00

11,200.00

Home And Community Services Total

2,553.24

10,600.00

10,600.00

11,200.00

INTERFUND TRANSFERS

INTERFUND TRANSFERS

Transfer To Other Funds

F9901.9

0.00

0.00

0.00

0.00

Total

0.00

0.00

0.00

0.00

TOTAL APPROPRIATIONS

2,553.24

10,600.00

10,600.00

11,200.00

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

REVENUES

| | | | | |
|----------------------|-------|------|------|------|
| MISCELLANEOUS | | | | |
| Unidentified Revenue | F2770 | 0.00 | 0.00 | 0.00 |
| Total | | 0.00 | 0.00 | 0.00 |

INTERFUND TRANSFERS

| | | | | |
|--------------------------------------|-------|----------|-----------|-----------|
| Interfund Transfer From General Fund | F5031 | 2,553.24 | 10,600.00 | 11,200.00 |
| Total | | 2,553.24 | 10,600.00 | 11,200.00 |

TOTAL REVENUES

| | | | | |
|--|--|----------|-----------|-----------|
| | | 2,553.24 | 10,600.00 | 11,200.00 |
|--|--|----------|-----------|-----------|

Appropriated Reserves

| | | | | |
|--|-------|------|------|------|
| | F0511 | 0.00 | 0.00 | 0.00 |
|--|-------|------|------|------|

APPROPRIATED FUND BALANCE

| | | | | |
|--|--|------|------|------|
| | | 0.00 | 0.00 | 0.00 |
|--|--|------|------|------|

TOTAL REVENUES & OTHER SOURCES

| | | | | |
|--|--|----------|-----------|-----------|
| | | 2,553.24 | 10,600.00 | 11,200.00 |
|--|--|----------|-----------|-----------|

| | | | | | |
|---|----|------------|--|----|-------------|
| 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
Page 1

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

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

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

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 |
| Debt Service Total | 65,822.81 | 216,101.00 | 216,101.00 | 214,359.00 |

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 |
|--|--|--------------------------------|---------------------------------|---------------------------------|
|--|--|--------------------------------|---------------------------------|---------------------------------|

| | | | | |
|---------------------------|------|------|------|------|
| INTERFUND TRANSFERS | | | | |
| INTERFUND TRANSFERS | | | | |
| Transfer To Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers To Capital Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| G9901.9 | | | | |
| G9950.9 | | | | |
| Total | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|----------------------|------------|------------|------------|------------|
| TOTAL APPROPRIATIONS | 553,724.60 | 826,949.00 | 838,242.05 | 856,262.00 |
|----------------------|------------|------------|------------|------------|

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 Mvrr & 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
 Page 5

| 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 |

| | | | |
|---|-----------------|--|-----------------|
| 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 | | |