TOWN OF MARCELLUS
ADOPTED
BUDGET
2027

CODE	FUND	APPROPRIATIONS	LESS ESTIMATED REVENUES	LESS UNEXPENDED BALANCE	AMOUNT TO BE RAISED BY TAXES	2027 TAX RATE	(per 000) TAX BASE	2026 AMOUNT RAISED BY TAXES	2026 TAX RATE
A	**GENERAL FUND**	1,718,599	301,017	200,000	1,217,582			1,177,588	
DA	**HIGHWAY TOWN WIDE**	663,678	134,300	-	529,378			507,027	
			435,317	200,000	1,746,960	3.35	*521,940*	1,684,615	3.28
B	**GENERAL PART TOWN**	242,693	12,400	5,000	225,293	0.55	407,408	215,221	0.54
DB	**HIGHWAY PART TOWN**	505,428	117,445	-	387,983	0.95	407,408	389,582	0.97
SF	**FIRE**	459,694	-	*12,900*	446,794	*0.85*	526,197	446,846	0.86
SM1	**AMBULANCE**	*280,098*	-	-	280,098	*0.51*	548,648	311,756	0.58
	SUBTOTAL	3,870,190	565,162	217,900	3,087,128	6.21		3,048,020	6.22

SPECIAL	**DISTRICTS:**	APPROPRIATIONS	DEBT	LESS UNEXPENDED FUND BALANCE	REMAINING UNEXPENDED FUND BALANCE	REVENUE	HYDRANT MAINT.	2027 TAX LEVY	# UNITS	COST PER UNIT
DR280	DRAINAGE (DEERPATH)	100		100	259		0	0	13.00	7.70
SX071/72	SEWER DIST	233,351					**0**	233,351	287.00	813.07
HY068	DUBLIN	602					602	602	-	AD VALOREM
HY069	DUNBAR	188		188	187		188	0	16.00	0
HY070	MARCELLUS KNOLLS	747					747	747	116.00	6.44
HY071	NORTHEAST TOWNLINE	-					-	-	5.00	-
HY072	FALLS RD	192					192	192	14.00	13.72
HY073	FALLS RD EXT 1	1,570					1,570	1,570	116.00	13.54
HY074	GALLINGER	277					277	277	4.00	69.25
HY077	AMIDON DRIVE	183					183	183	-	AD VALOREM
WR661	HOWLETT HILL	1,100		1,100	1,549		1,100	0	84.00	0
WR662	SENECA TNPK.	4,148					4,148	4,148	223.00	18.60
WR664	SENECA TNPK EXT 1./SAGE MEADOWS	369					369	369	21.00	17.58
WT031	MARCELLUS KNOLLS EXT (5709)	94					94	94	3.00	31.34
WR729	SLATE HILL	4,467					4,467	4,467	89.50	49.91
WR730	SLATE HILL EXT 1	268					268	268	7.60	35.27
WT069	RT 174	6,959					6,959	6,959	89.00	78.20
WR780	RT 174 EXT 1	94					94	94	2.00	47.00
WR770	SOUTHERN ONONDAGA	44,496					0	44,496	106.50	417.81
WR771	SOUTHERN ONONDAGA NB	120					0	120	13.00	9.24
WR783	LIMELEDGE	103,697	94,497	1,532	-	20,942	9,200	81,223	265.12	306.37
WR784	LIMELEDGE EXT 1	465					465	465	11.00	42.28
	SUBTOTAL	403,487	94,497	2,920	1,995	20,942	30,923	379,625	1,486	1,977
	TOTAL	$4,273,677						$3,466,753		

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type R **Revenue**				
A.1001 REAL PROPERTY TAXES	1,177,588.00	1,215,432.00	1,217,582.00	1,217,582.00
A.1081 PAYMENTS IN LIEU OF TAXES	8,365.00	8,365.00	8,365.00	8,365.00
A.1090 INTEREST&PENALTIES ON PROP TAX	4,000.00	4,000.00	4,000.00	4,000.00
A.1170 FRANCHISES	42,000.00	35,000.00	35,000.00	35,000.00
A.2001 PARK & RECREATION CHARGES	65,000.00	65,000.00	65,000.00	65,000.00
A.2025 PAVILLION REVENUE	27,000.00	27,000.00	27,000.00	27,000.00
A.2089 ADULT RECREATION FEES	2,000.00	2,000.00	2,000.00	2,000.00
A.2401 INTEREST	0.00			
A.2402 INTEREST - RESERVES	0.00			
A.2543 CNYSPCA DONATIONS	0.00			
A.2544 DOG LICENSES	5,000.00	5,000.00	5,000.00	5,000.00
A.2545 LICENSES, OTHER	5,000.00	5,000.00	5,000.00	5,000.00
A.2590 PERMITS- TRASH, DEC	10,000.00	10,000.00	10,000.00	10,000.00
A.2610 FINES & FOREFEITED BAIL	12,000.00	12,000.00	12,000.00	12,000.00
A.2615 DWI REIMBURSEMENTS	60.00	60.00	60.00	60.00
A.2616 COURT GRANTS/J CAP	0.00			
A.2681 EMPLOYEE FLEX USAGE	1,600.00	1,600.00	1,600.00	1,600.00
A.2750 AIM - RELATED PAYMENTS	44,992.00	44,992.00	44,992.00	44,992.00
A.2770 MISCELLANEOUS REVENUES	1,000.00	1,000.00	1,000.00	1,000.00

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type R	**Revenue**				
A.3001 STATE REVENUE SHARING		0.00			
A.3005 MORTGAGE TAX		80,000.00	80,000.00	80,000.00	80,000.00
A.9999 APPROPRIATED FUND BALANCE		150,000.00	200,000.00	200,000.00	200,000.00
Total Type R Revenue		**(1,635,605.00)**	**(1,716,449.00)**	**(1,718,599.00)**	**(1,718,599.00)**

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Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**				
Item 1010	**TOWN BOARD**				
A.1010.1000 TOWN BOARD.SALARY		26,000.00	26,000.00	26,000.00	26,000.00
Item 1110	**TOWN JUSTICE**				
A.1110.1000 TOWN JUSTICE.SALARY		30,823.00	30,824.00	30,824.00	30,824.00
A.1110.1200 CLERK 1		49,162.00	51,128.00	51,128.00	51,128.00
A.1110.1300 DEPUTY CLERK.SALARY		19,888.00	25,686.00	25,686.00	25,686.00
A.1110.1400 COMP TIME PAY		0.00	2,675.00	2,675.00	2,675.00
A.1110.2000 EQUIPMENT		500.00	500.00	500.00	500.00
A.1110.4000 CONTRACTUAL		7,655.00	7,954.00	9,154.00	9,154.00
Item 1220	**SUPERVISOR**				
A.1220.1000 SUPERVISOR.SALARY		12,000.00	12,000.00	12,000.00	12,000.00
A.1220.4000 CONTRACTUAL		250.00	250.00	250.00	250.00
Item 1315	**BOOKKEEPER**				
A.1315.1000 BOOKKEEPER.SALARY		58,607.00	60,951.00	60,951.00	60,951.00
A.1315.2000 EQUIPMENT		6,270.00	6,686.00	7,000.00	7,000.00
A.1315.4000 CONTRACTUAL		2,900.00	3,200.00	3,200.00	3,200.00
Item 1330	**TAX COLLECTION**				
A.1330.1000 TAX COLLECTION.SALARY		11,088.00	11,088.00	11,088.00	11,088.00
A.1330.4000 CONTRACTUAL		2,600.00	2,600.00	2,600.00	2,600.00
Item 1335	**ASSESSOR**				
A.1335.1000 ASSESSOR.SALARY		36,000.00	36,000.00	36,000.00	36,000.00
A.1335.1200 SALARY		910.00	910.00	910.00	910.00

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Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**				
Item 1335	**ASSESSOR**				
A.1335.1300 SALARY CLERK		6,078.00	6,321.00	6,321.00	6,321.00
A.1335.2000 EQUIPMENT		1,500.00	1,500.00	1,500.00	1,500.00
A.1335.4000 CONTRACTUAL		5,000.00	5,000.00	5,000.00	5,000.00
Item 1340	**BUDGET OFFICER**				
A.1340.1000 BUDGET OFFICER.SALARY		3,800.00	3,800.00	3,800.00	3,800.00
Item 1410	**TOWN CLERK**				
A.1410.1000 TOWN CLERK.SALARY		49,327.00	51,300.00	51,300.00	51,300.00
A.1410.1300 DEPUTY.SALARY		24,825.00	25,831.00	25,831.00	25,831.00
A.1410.2000 EQUIPMENT		500.00	500.00	500.00	500.00
A.1410.4000 CONTRACTUAL		4,500.00	4,500.00	4,500.00	4,500.00
Item 1420	**ATTORNEY**				
A.1420.4000 ATTORNEY.CONTRACTUAL		33,000.00	33,000.00	33,000.00	33,000.00
Item 1430	**HR**				
A.1430.4000 HR.CONTRACTUAL		3,000.00	3,000.00	3,000.00	3,000.00
Item 1440	**ENGINEER**				
A.1440.4000 ENGINEER.CONTRACTUAL		10,000.00	10,000.00	10,000.00	10,000.00
Item 1460	**RECORDS MANAGEMENT OFFICER**				
A.1460.4000 GENERAL CODES		5,000.00	7,000.00	7,000.00	7,000.00
Item 1480	**UNDISTRICTED HYDRANT**				
A.1480.4000 UNDISTRICTED HYDRANT.CONTRACTUAL		760.00	760.00	760.00	760.00
Item 1620	**BUILDINGS**				
A.1620.4000 CONTRACTUAL		110,000.00	110,000.00	110,000.00	110,000.00

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Fiscal Year: 2027 Period From: 1 To: 12

Account Description	Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**			
Item 1620	**BUILDINGS**			
A.1620.4200 MUNICIPAL ADVISORS	2,300.00	2,500.00	2,500.00	2,500.00
Item 1650	**CENTRAL COMMUNICATIONS**			
A.1650.4000 COMMUNICATIONS.CONTRACT	21,440.00	25,000.00	25,000.00	25,000.00
Item 1660	**CENTRAL STOREROOM**			
A.1660.4000 STOREROOM.CONTRACTUAL	2,500.00	2,500.00	2,500.00	2,500.00
Item 1670	**CENTRAL PRINTING**			
A.1670.4000 PRINTING.CONTRACTUAL	1,350.00	1,350.00	1,350.00	1,350.00
Item 1910	**UNALLOCATED INSURANCE**			
A.1910.4000 UNALLOCATED INSURANCE CONTRACTUAL	74,000.00	70,000.00	70,000.00	70,000.00
Item 1920	**MUNICIPAL DUES**			
A.1920.4000 CONTRACTUAL	1,100.00	1,100.00	1,100.00	1,100.00
Item 1930	**JUDGMENTS & CLAIMS**			
A.1930.4000 JUDGMENT&CLAIM.CONTRACT	60.00	60.00	60.00	60.00
Item 1950	**TAXES AND ASSESSMENTS ON PROPERTY**			
A.1950.4000 PROPERTY TAXES & ASSESS.CONTRACTUAL	4,000.00	4,000.00	4,000.00	4,000.00
Item 1990	**CONTINGENT ACCOUNT**			
A.1990.4000 CONTINGENT.CONTRACTUAL	50,000.00	50,000.00	50,000.00	50,000.00
Item 3510	**DOG CONTROL**			
A.3510.1000 DOG CONTROL.SALARY	10,325.00	10,325.00	10,325.00	10,325.00
A.3510.4000 CONTRACTUAL	2,300.00	3,500.00	4,150.00	4,150.00
Item 5010	**HIGHWAY SUPT**			
A.5010.1000 HIGHWAY SUPT.SALARY	67,446.00	70,144.00	70,144.00	70,144.00
A.5010.1200				

TOWN OF MARCELLUS
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Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**				
Item 5010	**HIGHWAY SUPT**				
A.5010.1200 REPAIR & MAINTENANCE		5,040.00	5,040.00	5,040.00	5,040.00
A.5010.1300 SEWER MAINTENANCE		0.00	5,000.00	5,000.00	5,000.00
A.5010.4000 CONTRACTUAL		2,600.00	2,600.00	2,600.00	2,600.00
Item 5182	**STREET LIGHTING**				
A.5182.4000 STREET LIGHTING.CONTRACT		14,000.00	14,000.00	14,000.00	14,000.00
Item 5183	**ROAD SIGNS**				
A.5183.4000 ROAD SIGNS.CONTRACTUAL		1,000.00	1,000.00	1,000.00	1,000.00
Item 6510	**VETERANS**				
A.6510.4000 VETERANS.CONTRACTUAL		600.00	600.00	600.00	600.00
Item 7110	**PARK RECREATION**				
A.7110.1000 PARK.SALARY		135,000.00	135,000.00	135,000.00	135,000.00
A.7110.1300 SALARY		3,900.00	4,680.00	4,680.00	4,680.00
A.7110.2000 EQUIPMENT		15,000.00	15,000.00	15,000.00	15,000.00
A.7110.2100 SPECIAL FACILITIES		25,000.00	25,000.00	25,000.00	25,000.00
A.7110.4000 CONTRACTUAL/MAINTENANCE		42,432.00	42,432.00	42,432.00	42,432.00
A.7110.4200 CONTRACTUAL/REC. ACTIVITY		12,000.00	12,000.00	12,000.00	12,000.00
Item 7310	**YOUTH PROGRAMS**				
A.7310.1000 YOUTH PROGRAMS.SALARY		85,000.00	88,000.00	88,000.00	88,000.00
A.7310.1200 YOUTH PROGRAMS.CLERK		25,200.00	26,208.00	26,208.00	26,208.00
A.7310.4000 RECREATION.CONTRACTUAL		29,600.00	29,600.00	29,600.00	29,600.00
Item 7410	**LIBRARIES**				
A.7410.4000					

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Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**				
Item 7410	**LIBRARIES**				
A.7410.4000 LIBRARIES.CONTRACTUAL		8,250.00	5,500.00	5,500.00	5,500.00
Item 7510	**HISTORIAN**				
A.7510.1000 HISTORIAN.SALARY		350.00	350.00	350.00	350.00
A.7510.4000 CONTRACTUAL		5,000.00	6,500.00	6,500.00	6,500.00
Item 7620	**ADULT RECREATION**				
A.7620.1000 ADULT REC.SALARY		17,500.00	17,680.00	17,680.00	17,680.00
A.7620.4000 CONTRACTUAL		12,300.00	12,300.00	12,300.00	12,300.00
Item 8020	**PLANNING**				
A.8020.4000 PLANNING.CONTRACTUAL		12,000.00	10,000.00	10,000.00	10,000.00
Item 8160	**REFUSE AND GARBAGE**				
A.8160.4000 GARBAGE.CONTRACTUAL		16,500.00	16,500.00	16,500.00	16,500.00
Item 8540	**DRAINAGE**				
A.8540.4000 DRAINAGE IMPROVE.CONTRACTUAL		0.00			
Item 8810	**CEMETERIES**				
A.8810.1000 CEMETERIES.SALARY		4,400.00	4,400.00	4,400.00	4,400.00
A.8810.4000 CONTRACTUAL		3,000.00	3,000.00	3,000.00	3,000.00
Item 9010	**STATE RETIREMENT**				
A.9010.8000 STATE RETIREMENT		69,559.00	72,364.00	72,364.00	72,364.00
Item 9030	**SOCIAL SECURITY**				
A.9030.8000 SOCIAL SECURITY		42,363.00	43,495.00	43,495.00	43,495.00
Item 9035	**MEDICARE**				
A.9035.8000 MEDICARE		9,908.00	10,276.00	10,276.00	10,276.00
Item 9040	**WORKERS COMPENSATION**				

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Account Description	Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**			
Item 9040	**WORKERS COMPENSATION**			
A.9040.8000 WORKERS COMPENSATION	6,963.00	7,311.00	7,311.00	7,311.00
Item 9050	**UNEMPLOYMENT INSURANCE**			
A.9050.8000 UNEMPLOYMENT INSURANCE	0.00			
Item 9055	**DISABILITY INSURANCE**			
A.9055.8000 DISABILITY INSURANCE	350.00	400.00	400.00	400.00
Item 9060	**HOSPITAL AND MEDICAL INSURANCE**			
A.9060.8000 HEALTH INSURANCE	96,829.00	149,168.00	148,678.00	148,678.00
A.9060.8001 RETIREE HEALTH INS.	22,897.00	23,349.00	23,826.00	23,826.00
A.9060.8002 FLEX ADMINISTRATION	426.00	426.00	426.00	426.00
A.9060.8003 FLEX	1,600.00	1,600.00	1,600.00	1,600.00
A.9060.8004 DENTAL INSURANCE	5,274.00	3,737.00	3,736.00	3,736.00
A.9060.8005 VISION INSURANCE	0.00	490.00	490.00	490.00
Item 9710	**SERIAL BONDS**			
A.9710.6000 SERIAL BONDS.PRINCIPAL	85,000.00	80,000.00	80,000.00	80,000.00
A.9710.7000 SERIAL BONDS.INTEREST	60,000.00	60,000.00	60,000.00	60,000.00
Total Type E Expense	**1,635,605.00**	**1,716,449.00**	**1,718,599.00**	**1,718,599.00**

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Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type R	**Revenue**				
B.1001 REAL PROPERTY TAXES		215,221.00	223,590.00	225,293.00	225,293.00
B.2110 ZONING FEES		12,000.00	12,000.00	12,000.00	12,000.00
B.2401 INTEREST AND EARNINGS		0.00			
B.2402 INTEREST RESERVES		0.00			
B.2681 EMPLOYEE FLEX USAGE		400.00	400.00	400.00	400.00
B.2770 MISCELLANEOUS REVENUE		0.00			
B.9999 APPROPRIATED FUND BALANCE		10,000.00	5,000.00	5,000.00	5,000.00
Total Type R Revenue		**(237,621.00)**	**(240,990.00)**	**(242,693.00)**	**(242,693.00)**

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Budget Preparation Publication

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Account Description	Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**			
Item 1420	**ATTORNEY**			
B.1420.4000 ATTORNEY.CONTRACTUAL	1,000.00	1,000.00	1,000.00	1,000.00
Item 1990	**CONTINGENT ACCOUNT**			
B.1990.4000 CONTINGENT.CONTRACTUAL	1,000.00	1,000.00	1,000.00	1,000.00
Item 3620	**SAFETY INSPECTION**			
B.3620.1000 SAFETY INSPECTION.CEO	61,104.00	63,548.00	63,548.00	63,548.00
B.3620.1200 SAFETY INSPECTION.DEPUTY	14,060.00	9,000.00	9,000.00	9,000.00
B.3620.1300 SAFETY INSPECTION.CLERK	14,040.00	14,602.00	14,602.00	14,602.00
B.3620.1400 COMP TIME PAY	0.00	318.00	318.00	318.00
B.3620.4000 SAFETY INSPECTION.CONT.	6,317.00	6,317.00	6,317.00	6,317.00
Item 3650	**DEMOLITION OF UNSAFE BUILDINGS**			
B.3650.4000 DEMO. OF UNSAFE BLDGS.CONT.	10,000.00	10,000.00	10,000.00	10,000.00
Item 5125	**ENGINEER**			
B.5125.4000 ENGINEER CODES.CONT.	1,000.00	1,000.00	1,000.00	1,000.00
Item 8010	**ZONING**			
B.8010.1000 ZONING.SALARY	54,048.00	54,920.00	54,920.00	54,920.00
B.8010.1400 ZONING.COMP TIME PAY	0.00	284.00	284.00	284.00
Item 8020	**PLANNING**			
B.8020.4000 PLANNING & ZONING.CONT.	4,000.00	5,000.00	5,000.00	5,000.00
B.8020.4100 ENGINEER.PLANNING	2,100.00	2,100.00	2,100.00	2,100.00
B.8020.4200 ATTORNEY CONTRACTUAL	2,500.00	4,000.00	6,000.00	6,000.00
Item 9010	**STATE RETIREMENT**			
B.9010.8000 STATE RETIREMENT	20,092.00	17,555.00	17,555.00	17,555.00

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Account Description	Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**			
Item 9010	**STATE RETIREMENT**			
B.9010.8000 STATE RETIREMENT				
Item 9030	**SOCIAL SECURITY**			
B.9030.8000 SOCIAL SECURITY	8,882.00	8,836.00	8,836.00	8,836.00
Item 9035	**MEDICARE**			
B.9035.8000 MEDICARE	2,078.00	2,067.00	2,067.00	2,067.00
Item 9040	**WORKERS COMPENSATION**			
B.9040.8000 WORKERS COMPENSATION	6,937.00	7,284.00	7,284.00	7,284.00
Item 9050	**UNEMPLOYMENT INSURANCE**			
B.9050.8000 UNEMPLOYMENT INSURANCE	0.00			
Item 9060	**HOSPITAL AND MEDICAL INSURANCE**			
B.9060.8000 HEALTH INSURANCE	26,618.00	29,622.00	29,622.00	29,622.00
B.9060.8002 FLEX ADMINISTRATION	108.00	108.00	108.00	108.00
B.9060.8003 FLEX	400.00	400.00	400.00	400.00
B.9060.8004 DENTAL INSURANCE	1,337.00	1,642.00	1,345.00	1,345.00
B.9060.8005 VISION INSURANCE	0.00	387.00	387.00	387.00
Total Type E Expense	**237,621.00**	**240,990.00**	**242,693.00**	**242,693.00**

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Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type R	**Revenue**				
DA.1001 REAL PROPERTY TAXES		507,027.00	527,829.00	529,378.00	529,378.00
DA.2300 TRANSPORTATION, OTHER GOVTS		133,900.00	133,900.00	133,900.00	133,900.00
DA.2401 INTEREST		0.00			
DA.2402 INTEREST - RESERVES		0.00			
DA.2681 EMPLOYEE FLEX USAGE		400.00	400.00	400.00	400.00
Total Type R Revenue		**(641,327.00)**	**(662,129.00)**	**(663,678.00)**	**(663,678.00)**

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**			
Item 5130	**MACHINERY**			
DA.5130.2000 EQUIPMENT	90,000.00	90,000.00	90,000.00	90,000.00
DA.5130.4000 CONTRACTUAL	90,000.00	90,000.00	90,000.00	90,000.00
Item 5142	**SNOW REMOVAL**			
DA.5142.1000 SNOW REMOVAL.SALARY	134,963.00	144,770.00	144,770.00	144,770.00
DA.5142.1200 DEPUTY SALARY	39,396.00	42,210.00	42,210.00	42,210.00
DA.5142.4000 CONTRACTUAL	133,900.00	133,900.00	133,900.00	133,900.00
Item 9010	**STATE RETIREMENT**			
DA.9010.8000 STATE RETIREMENT	26,988.00	30,322.00	30,322.00	30,322.00
Item 9030	**SOCIAL SECURITY**			
DA.9030.8000 SOCIAL SECURITY	10,811.00	11,593.00	11,593.00	11,593.00
Item 9035	**MEDICARE**			
DA.9035.8000 MEDICARE	2,529.00	2,712.00	2,712.00	2,712.00
Item 9040	**WORKERS COMPENSATION**			
DA.9040.8000 WORKERS COMPENSATION	7,110.00	7,466.00	7,466.00	7,466.00
Item 9050	**UNEMPLOYMENT INSURANCE**			
DA.9050.8000 UNEMPLOYMENT INSURANCE	0.00			
Item 9060	**HOSPITAL AND MEDICAL INSURANCE**			
DA.9060.8000 HEALTH INSURANCE	44,583.00	33,106.00	34,113.00	34,113.00
DA.9060.8002 FLEX ADMINISTRATION	108.00	108.00	108.00	108.00
DA.9060.8003 FLEX	400.00	400.00	400.00	400.00
DA.9060.8004 DENTAL INSURANCE	539.00	542.00	1,084.00	1,084.00
Item 9950	**PARK CAPITAL RESERVE**			

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**				
Item 9950	**PARK CAPITAL RESERVE**				
DA.9950.9000 EQUIPMENT&REPAIR RESERVE		60,000.00	75,000.00	75,000.00	75,000.00
Total Type E Expense		**641,327.00**	**662,129.00**	**663,678.00**	**663,678.00**

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type R	**Revenue**				
DB.1001 REAL PROPERTY TAXES		389,582.00	386,434.00	387,983.00	387,983.00
DB.2401 INTEREST		0.00			
DB.2402 INTEREST - RESERVES		0.00			
DB.2681 EMPLOYEE FLEX USAGE		400.00	400.00	400.00	400.00
DB.3501 CHIPS		110,538.00	117,045.00	117,045.00	117,045.00
Total Type R Revenue		**(500,520.00)**	**(503,879.00)**	**(505,428.00)**	**(505,428.00)**

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**			
Item 5110	**ROAD MAINTENANCE**			
DB.5110.1000 GENERAL REPAIRS.SALARY	100,157.00	107,470.00	107,470.00	107,470.00
DB.5110.1200 DEPUTY SALARY	34,986.00	37,485.00	37,485.00	37,485.00
DB.5110.4000 CONTRACTUAL	263,700.00	263,700.00	263,700.00	263,700.00
Item 9010	**STATE RETIREMENT**			
DB.9010.8000 STATE RETIREMENT	26,988.00	30,322.00	30,322.00	30,322.00
Item 9030	**SOCIAL SECURITY**			
DB.9030.8000 SOCIAL SECURITY	8,379.00	8,988.00	8,988.00	8,988.00
Item 9035	**MEDICARE**			
DB.9035.8000 MEDICARE	1,960.00	2,102.00	2,102.00	2,102.00
Item 9040	**WORKERS COMPENSATION**			
DB.9040.8000 WORKERS COMPENSATION	18,720.00	19,656.00	19,656.00	19,656.00
Item 9050	**UNEMPLOYMENT INSURANCE**			
DB.9050.8000 UNEMPLOYMENT INSURANCE	0.00			
Item 9060	**HOSPITAL AND MEDICAL INSURANCE**			
DB.9060.8000 HEALTH INSURANCE	44,583.00	33,106.00	34,113.00	34,113.00
DB.9060.8002 FLEX ADMINISTRATION	108.00	108.00	108.00	108.00
DB.9060.8003 FLEX	400.00	400.00	400.00	400.00
DB.9060.8004 DENTAL INSURANCE	539.00	542.00	1,084.00	1,084.00
Total Type E Expense	**500,520.00**	**503,879.00**	**505,428.00**	**505,428.00**

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type R	**Revenue**				
SF.1001 REAL PROPERTY TAXES		446,846.00	440,694.00	446,794.00	446,794.00
SF.9999 APPROPRIATED FUND BALANCE		0.00	12,900.00	12,900.00	12,900.00
Total Type R Revenue		**(446,846.00)**	**(453,594.00)**	**(459,694.00)**	**(459,694.00)**

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**			
Item 3410	**FIRE PREVENTION & CONTROL**			
SF.3410.2000 EQUIPMENT	0.00			
SF.3410.4000 CONTRACTUAL	274,934.00	274,934.00	274,934.00	274,934.00
SF.3410.4001 FIRE DISTRICT.HYDRANT FEES	7,513.00	7,600.00	7,600.00	7,600.00
SF.3410.4950 SERVICE AWARDS	27,600.00	11,000.00	17,100.00	17,100.00
Item 3499	**INSURANCE**			
SF.3499.4300 INSURANCE	11,000.00	11,000.00	11,000.00	11,000.00
Item 9040	**WORKERS COMPENSATION**			
SF.9040.8000 WORKERS COMPENSATION	40,799.00	24,060.00	24,060.00	24,060.00
Item 9950	**PARK CAPITAL RESERVE**			
SF.9950.9000 TRUCK RESERVE FUND	85,000.00	125,000.00	125,000.00	125,000.00
Total Type E Expense	**446,846.00**	**453,594.00**	**459,694.00**	**459,694.00**

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type R	**Revenue**				
SM.1003 DRAINAGE - TAX		0.00			
SM.1004 FALLS RD - TAX		178.00	192.00	192.00	192.00
SM.1012 DIST #1 (DUBLIN) - TAX		602.00	602.00	602.00	602.00
SM.1013 DUNBAR - TAX		0.00			
SM.1014 MARCELLUS KNOLLS - TAX		701.00	747.00	747.00	747.00
SM.1015 NORTHEAST TOWNLINE - TAX		89.00			
SM.1016 WATER (GALLINGER) - TAX		262.00	277.00	277.00	277.00
SM.1017 AMIDON - TAX		175.00	183.00	183.00	183.00
SM.1018 FALLS RD EXT - TAX		1,482.00	1,570.00	1,570.00	1,570.00
SM.9993 FUND BALANCE - DRAINAGE		100.00	100.00	100.00	100.00
SM.9994 FUND BALANCE - DUNBAR		178.00	188.00	188.00	188.00
Total Type R Revenue		**(3,767.00)**	**(3,859.00)**	**(3,859.00)**	**(3,859.00)**

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**				
Item 1950	**TAXES AND ASSESSMENTS ON PROPERTY**				
SM.1950.4002 DRAINAGE.CONTRACTUAL		100.00	100.00	100.00	100.00
SM.1950.4003 FALLS RD		178.00	192.00	192.00	192.00
SM.1950.4011 DIST #1 (DUBLIN)		602.00	602.00	602.00	602.00
SM.1950.4012 DUNBAR		178.00	188.00	188.00	188.00
SM.1950.4013 MARCELLUS KNOLLS		701.00	747.00	747.00	747.00
SM.1950.4014 NE TOWNLINE		89.00			
SM.1950.4015 WATER (GALLINGER)		262.00	277.00	277.00	277.00
SM.1950.4016 AMIDON		175.00	183.00	183.00	183.00
SM.1950.4017 FALLS RD EXT		1,482.00	1,570.00	1,570.00	1,570.00
Total Type E Expense		**3,767.00**	**3,859.00**	**3,859.00**	**3,859.00**

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type R	**Revenue**				
SM1.1001 REAL PROPERTY TAXES		311,756.00	280,098.00	280,098.00	280,098.00
Total Type R Revenue		**(311,756.00)**	**(280,098.00)**	**(280,098.00)**	**(280,098.00)**

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**			
Item 3410	**FIRE PREVENTION & CONTROL**			
SM1.3410.4000 CONTRACTUAL	306,900.00	275,000.00	275,000.00	275,000.00
SM1.3410.4100 INSURANCE	4,856.00	5,098.00	5,098.00	5,098.00
Total Type E Expense	**311,756.00**	**280,098.00**	**280,098.00**	**280,098.00**

TOWN OF MARCELLUS
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type R	**Revenue**				
SS.1001 SEWER #1 - MARC KNOLLS TAX		86,471.00	233,351.00	233,351.00	233,351.00
SS.1002 SEWER #2 - SOUTH TAX		129,330.00			
Total Type R Revenue		**(215,801.00)**	**(233,351.00)**	**(233,351.00)**	**(233,351.00)**

TOWN OF MARCELLUS
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Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**				
Item 1950	**TAXES AND ASSESSMENTS ON PROPERTY**				
SS.1950.4000 SEWER - SX071		86,471.00			
SS.1950.4100 SEWER - SX072		129,330.00	233,351.00	233,351.00	233,351.00
SS.1950.4200 SEWER - REPAIR & MAINTENANCE		0.00			
Item 9710	**SERIAL BONDS**				
SS.9710.6000 DEBT - SX 072		0.00			
SS.9710.7000 DEBT INTEREST		0.00			
Total Type E Expense		**215,801.00**	**233,351.00**	**233,351.00**	**233,351.00**

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Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type R	**Revenue**				
SW.1001 LIMELEDGE - TAX		78,202.00	81,223.00	81,223.00	81,223.00
SW.1002 LIMELEDGE EXT - TAX		436.00	465.00	465.00	465.00
SW.1005 HOWLETT HILL - TAX		0.00			
SW.1006 ROUTE 174 - TAX		6,577.00	6,959.00	6,959.00	6,959.00
SW.1007 PLATT RD - TAX		0.00			
SW.1008 SENECA TNPK - TAX		3,823.00	4,148.00	4,148.00	4,148.00
SW.1009 SLATE HILL - TAX		35,005.00	4,467.00	4,467.00	4,467.00
SW.1010 SO. ONONDAGA - TAX		43,665.00	44,496.00	44,496.00	44,496.00
SW.1011 SLATE HILL EXT - TAX		253.00	268.00	268.00	268.00
SW.1019 RT 174 EXT. 1- TAX		90.00	94.00	94.00	94.00
SW.1020 SO. ONON NB - TAX		130.00	120.00	120.00	120.00
SW.1021 MARC KNOLLS EXT 1 - TAX		90.00	94.00	94.00	94.00
SW.1022 SEN TPK EXT-SAGE MEADOWS		340.00	369.00	369.00	369.00
SW.2390 LOCAL SOURCES - LIMELEDGE		20,942.00	20,942.00	20,942.00	20,942.00
SW.9996 FUND BAL - HOWLETT HILL		1,046.00	1,100.00	1,100.00	1,100.00
SW.9999 FUND BAL - LIMELEDGE&EXT 1		2,621.00	1,532.00	1,532.00	1,532.00
Total Type R	**Revenue**	**(193,220.00)**	**(166,277.00)**	**(166,277.00)**	**(166,277.00)**

TOWN OF MARCELLUS
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Fiscal Year: 2027 Period From: 1 To: 12

Account Description		Original 2026 Budget	2027 TENTATIVE Stage	2027 PRELIM. Stage	2027 ADOPTED Stage
Type E	**Expense**				
Item 8310	**WATER ADMINISTRATION**				
SW.8310.4000 LIMELEDGE.CONTRACTUAL		8,618.00	9,200.00	9,200.00	9,200.00
SW.8310.4001 LIMELEDGE EXT. 1		436.00	465.00	465.00	465.00
SW.8310.4004 HOWLETT HILL		1,046.00	1,100.00	1,100.00	1,100.00
SW.8310.4005 ROUTE 174		6,577.00	6,959.00	6,959.00	6,959.00
SW.8310.4007 SENECA TNPK		3,823.00	4,148.00	4,148.00	4,148.00
SW.8310.4008 SLATE HILL		4,387.00	4,467.00	4,467.00	4,467.00
SW.8310.4009 SO. ONONDAGA - SPAFFORD		43,665.00	44,496.00	44,496.00	44,496.00
SW.8310.4010 SLATE HILL EXT.		253.00	268.00	268.00	268.00
SW.8310.4018 RT. 174 EXT. 1		90.00	94.00	94.00	94.00
SW.8310.4019 SO. ONONDAGA NB-SPAFFORD		130.00	120.00	120.00	120.00
SW.8310.4020 MARCELLUS KNOLLS EXT. 1		90.00	94.00	94.00	94.00
SW.8310.4022 SEN TPK EXT-SAGE MEADOWS		340.00	369.00	369.00	369.00
SW.8310.6000 DEBT - LIMELEDGE & EXT 1		93,147.00	94,497.00	94,497.00	94,497.00
SW.8310.6001 DEBT - SLATE HILL		30,618.00			
Total Type E					
Expense		**193,220.00**	**166,277.00**	**166,277.00**	**166,277.00**
Grand Total		**0.00**			