

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Manlius
County of Onondaga
For the Fiscal Year Ended 12/31/2013

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Manlius

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CM) MISCELLANEOUS SPECIAL REV
- CM1-POLICE
- CM2-FLOOD WATER STUDY
- CM4-COURT
- CM5-PARKLAND TRUST
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (SD) DRAINAGE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SR) REFUSE AND GARBAGE
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash | 1,030,749 | A200 | 1,381,092 |
| Petty Cash | 500 | A210 | 550 |
| TOTAL Cash | 1,031,249 | | 1,381,642 |
| Accounts Receivable | 195 | A380 | 195 |
| TOTAL Other Receivables (net) | 195 | | 195 |
| Due From Other Funds | 390 | A391 | 390 |
| TOTAL Due From Other Funds | 390 | | 390 |
| Due From Other Governments | 164,807 | A440 | 611,779 |
| TOTAL Due From Other Governments | 164,807 | | 611,779 |
| Prepaid Expenses | 944,676 | A480 | 952,802 |
| TOTAL Prepaid Expenses | 944,676 | | 952,802 |
| TOTAL Assets and Deferred Outflows of Resources | 2,141,318 | | 2,946,807 |

TOWN OF Manlius
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(A) GENERAL

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|------------------|---------|------------------|
| Accounts Payable | 15,283 | A600 | 10,312 |
| TOTAL Accounts Payable | 15,283 | | 10,312 |
| Accrued Liabilities | 65,445 | A601 | 126,815 |
| TOTAL Accrued Liabilities | 65,445 | | 126,815 |
| Overpayments & Clearing Account | -430 | A690 | |
| TOTAL Other Liabilities | -430 | | 0 |
| TOTAL Liabilities | 80,298 | | 137,127 |
| Fund Balance | | | |
| Not in Spendable Form | 944,676 | A806 | 952,802 |
| TOTAL Nonspendable Fund Balance | 944,676 | | 952,802 |
| Assigned Appropriated Fund Balance | 100,000 | A914 | 150,000 |
| TOTAL Assigned Fund Balance | 100,000 | | 150,000 |
| Unassigned Fund Balance | 1,016,343 | A917 | 1,706,879 |
| TOTAL Unassigned Fund Balance | 1,016,343 | | 1,706,879 |
| TOTAL Fund Balance | 2,061,019 | | 2,809,681 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 2,141,318 | | 2,946,807 |

TOWN OF Manlius
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(A) GENERAL

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 5,812,959 | A1001 | 6,417,968 |
| TOTAL Real Property Taxes | 5,812,959 | | 6,417,968 |
| Other Payments In Lieu of Taxes | 184,762 | A1081 | 196,881 |
| Interest & Penalties On Real Prop Taxes | 64,154 | A1090 | 63,937 |
| TOTAL Real Property Tax Items | 248,916 | | 260,818 |
| Franchises | 303,151 | A1170 | 307,823 |
| TOTAL Non Property Tax Items | 303,151 | | 307,823 |
| Clerk Fees | 5,577 | A1255 | 5,012 |
| Public Pound Charges, Dog Control Fees | 6,250 | A1550 | 4,320 |
| Other Public Safety Departmental Income | 1,597 | A1589 | 1,273 |
| Park And Recreational Charges | 84,431 | A2001 | 99,452 |
| TOTAL Departmental Income | 97,855 | | 110,057 |
| Public Safety Services For Other Govts | 200,876 | A2260 | 278,714 |
| Youth Recreation Services, Other Govts | 3,835 | A2350 | |
| TOTAL Intergovernmental Charges | 204,711 | | 278,714 |
| Interest And Earnings | 7,836 | A2401 | 5,833 |
| TOTAL Use of Money And Property | 7,836 | | 5,833 |
| Games of Chance | 1,066 | A2530 | 1,111 |
| Dog Licenses | 28,657 | A2544 | 24,824 |
| Public Safety Permits | | A2550 | 1,500 |
| TOTAL Licenses And Permits | 29,723 | | 27,435 |
| Fines And Forfeited Bail | 157,194 | A2610 | 109,553 |
| TOTAL Fines And Forfeitures | 157,194 | | 109,553 |
| Sales, Other | 877 | A2655 | 591 |
| Sales of Equipment | 776 | A2665 | 16,817 |
| Insurance Recoveries | 30,112 | A2680 | 8,566 |
| TOTAL Sale of Property And Compensation For Loss | 31,765 | | 25,974 |
| Reimbursement of Medicare Part D Exp | | A2700 | 28,226 |
| Refunds of Prior Year's Expenditures | 4,320 | A2701 | |
| Unclassified (specify) | 4,958 | A2770 | 4,353 |
| TOTAL Miscellaneous Local Sources | 9,278 | | 32,579 |
| St Aid, Revenue Sharing | 111,763 | A3001 | 111,763 |
| St Aid, Mortgage Tax | 704,772 | A3005 | 756,518 |
| St Aid, Real Property Tax Administration | | A3040 | |
| St Aid - Other (specify) | 3,875 | A3089 | 9,848 |
| St Aid-Capital Projects | | A3097 | |
| St Aid, Other Public Safety | 43,332 | A3389 | 36,181 |
| St Aid, Youth Programs | | A3820 | 3,283 |
| TOTAL State Aid | 863,742 | | 917,592 |
| TOTAL Revenues | 7,767,129 | | 8,494,346 |
| TOTAL Detail Revenues And Other Sources | 7,767,129 | | 8,494,346 |

TOWN OF Manlius
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(A) GENERAL

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---------------------------------------|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 68,310 | A10101 | 69,571 |
| Legislative Board, Contr Expend | 2,947 | A10104 | 4,368 |
| TOTAL Legislative Board | 71,257 | | 73,939 |
| Municipal Court, Pers Serv | 138,162 | A11101 | 166,441 |
| Municipal Court, Equip & Cap Outlay | | A11102 | 10,547 |
| Municipal Court, Contr Expend | 14,628 | A11104 | 31,006 |
| TOTAL Municipal Court | 152,789 | | 207,994 |
| Supervisor,pers Serv | 102,434 | A12201 | 108,566 |
| Supervisor,contr Expend | 76,378 | A12204 | 98,285 |
| TOTAL Supervisor | 178,812 | | 206,851 |
| Tax Collection,pers Serv | 50,006 | A13301 | 58,584 |
| Tax Collection,contr Expend | 4,572 | A13304 | 4,057 |
| TOTAL Tax Collection | 54,578 | | 62,640 |
| Assessment, Pers Serv | 174,288 | A13551 | 185,869 |
| Assessment, Equip & Cap Outlay | | A13552 | 855 |
| Assessment, Contr Expend | 36,568 | A13554 | 33,741 |
| TOTAL Assessment | 210,856 | | 220,465 |
| Clerk,pers Serv | 97,408 | A14101 | 98,380 |
| Clerk,contr Expend | 3,926 | A14104 | 3,993 |
| TOTAL Clerk | 101,334 | | 102,372 |
| Law, Pers Serv | | A14201 | |
| Law, Contr Expend | 86,275 | A14204 | 109,278 |
| TOTAL Law | 86,275 | | 109,278 |
| Personnel, Pers Serv | 1,038 | A14301 | 1,000 |
| Personnel, Contr Expend | 9,000 | A14304 | 4,723 |
| TOTAL Personnel | 10,038 | | 5,722 |
| Engineer, Pers Serv | | A14401 | |
| Engineer, Contr Expend | 79,029 | A14404 | 87,750 |
| TOTAL Engineer | 79,029 | | 87,750 |
| Records Mgmt, PerS. SerV. | 1,207 | A14601 | |
| Records Mgmt, Equip & Cap Outlay | | A14602 | |
| Records Mgmt, Contr Expend | | A14604 | 398 |
| TOTAL Records Mgmt | 1,207 | | 398 |
| Buildings, Pers Serv | 25,041 | A16201 | 26,424 |
| Buildings, Contr Expend | 113,704 | A16204 | 117,562 |
| TOTAL Buildings | 138,746 | | 143,985 |
| Central Garage, Contr Expend | 134,954 | A16404 | 120,705 |
| TOTAL Central Garage | 134,954 | | 120,705 |
| Central Print & Mail,contr Expend | 44,121 | A16704 | 37,778 |
| TOTAL Central Print & Mail | 44,121 | | 37,778 |
| Unallocated Insurance, Contr Expend | 127,322 | A19104 | 121,090 |
| TOTAL Unallocated Insurance | 127,322 | | 121,090 |
| Judgements And Claims, Contr Expend | | A19304 | 2,535 |
| TOTAL Judgements And Claims | 0 | | 2,535 |

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(A) GENERAL

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|------------------|---------|------------------|
| Expenditures | | | |
| Taxes & Assess On Munic Prop, Contr Expend | | A19504 | 852 |
| TOTAL Taxes & Assess On Munic Prop | 0 | | 852 |
| TOTAL General Government Support | 1,391,318 | | 1,504,354 |
| Police, Pers Serv | 3,021,061 | A31201 | 2,926,890 |
| Police, Equip & Cap Outlay | 134,981 | A31202 | 130,406 |
| Police, Contr Expend | 376,422 | A31204 | 346,032 |
| TOTAL Police | 3,532,464 | | 3,403,328 |
| Traffic Control, Pers Serv | 9,440 | A33101 | 11,188 |
| Traffic Control, Contr Expen | 675 | A33104 | 9,517 |
| TOTAL Traffic Control | 10,115 | | 20,706 |
| Control of Animals, Pers Serv | | A35101 | |
| Control of Animals, Contr Expend | 17,398 | A35104 | 26,751 |
| TOTAL Control of Animals | 17,398 | | 26,751 |
| TOTAL Public Safety | 3,559,977 | | 3,450,784 |
| Street Admin, Pers Serv | 99,428 | A50101 | 101,720 |
| Street Admin, Contr Expend | 962 | A50104 | 1,435 |
| TOTAL Street Admin | 100,390 | | 103,155 |
| Garage, Contr Expend | 55,396 | A51324 | 49,324 |
| TOTAL Garage | 55,396 | | 49,324 |
| Street Lighting, Contr Expend | 7,311 | A51824 | 6,643 |
| TOTAL Street Lighting | 7,311 | | 6,643 |
| TOTAL Transportation | 163,097 | | 159,123 |
| Veterans Service, Contr Expend | 1,000 | A65104 | 800 |
| TOTAL Veterans Service | 1,000 | | 800 |
| TOTAL Economic Assistance And Opportunity | 1,000 | | 800 |
| Youth Prog, Pers Serv | 222,213 | A73101 | 226,362 |
| Youth Prog, Contr Expend | 63,700 | A73104 | 64,292 |
| TOTAL Youth Prog | 285,913 | | 290,654 |
| Museum - Art Gallery, Contr Expend | 5,150 | A74504 | 5,150 |
| TOTAL Museum - Art Gallery | 5,150 | | 5,150 |
| Historian, Pers Serv | 2,700 | A75101 | 2,700 |
| Historian, Contr Expend | 695 | A75104 | 600 |
| TOTAL Historian | 3,395 | | 3,300 |
| TOTAL Culture And Recreation | 294,458 | | 299,104 |
| Environmental Control, Pers Serv | 2,609 | A80901 | |
| Environmental Control, Contr Expend | | A80904 | |
| TOTAL Environmental Control | 2,609 | | 0 |
| Cemetery, Contr Expend | 3,250 | A88104 | 2,825 |
| TOTAL Cemetery | 3,250 | | 2,825 |
| TOTAL Home And Community Services | 5,859 | | 2,825 |
| State Retirement System | 196,251 | A90108 | 234,751 |
| Police & Firemen Retirement, Empl Bnfts | 494,591 | A90158 | 678,546 |
| Social Security, Employer Cont | 293,860 | A90308 | 297,780 |
| Worker's Compensation, Empl Bnfts | 75,056 | A90408 | 87,407 |

TOWN OF Manlius
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(A) GENERAL

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Life Insurance, Empl Bnfts | 4,940 | A90458 | 4,316 |
| Unemployment Insurance, Empl Bnfts | 4,658 | A90508 | 1,602 |
| Disability Insurance, Empl Bnfts | 1,764 | A90558 | 5,389 |
| Hospital & Medical (dental) Ins, Empl Bnft | 979,836 | A90608 | 934,591 |
| TOTAL Employee Benefits | 2,050,956 | | 2,244,382 |
| Debt Principal, Bond Anticipation Notes | 78,499 | A97306 | 78,500 |
| TOTAL Debt Principal | 78,499 | | 78,500 |
| Debt Interest, Bond Anticipation Notes | 5,638 | A97307 | 6,227 |
| TOTAL Debt Interest | 5,638 | | 6,227 |
| TOTAL Expenditures | 7,550,802 | | 7,746,100 |
| TOTAL Detail Expenditures And Other Uses | 7,550,802 | | 7,746,100 |

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(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|------------------|--------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 1,845,882 | A8021 | 2,061,019 |
| Prior Period Adj -Increase In Fund Balance | | A8012 | 416 |
| Prior Period Adj -Decrease In Fund Balance | 1,190 | A8015 | |
| Restated Fund Balance - Beg of Year | 1,844,692 | A8022 | 2,061,434 |
| ADD - REVENUES AND OTHER SOURCES | 7,767,129 | | 8,494,346 |
| DEDUCT - EXPENDITURES AND OTHER USES | 7,550,802 | | 7,746,100 |
| Fund Balance - End of Year | 2,061,019 | A8029 | 2,809,681 |

TOWN OF Manlius
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(A) GENERAL

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 6,404,198 | A1049N | 6,424,754 |
| Est Rev - Real Property Tax Items | 247,000 | A1099N | 251,000 |
| Est Rev - Non Property Tax Items | 296,500 | A1199N | 300,000 |
| Est Rev - Departmental Income | 385,381 | A1299N | 425,570 |
| Est Rev - Intergovernmental Charges | 0 | A2399N | 3,500 |
| Est Rev - Use of Money And Property | 10,000 | A2499N | 6,000 |
| Est Rev - Licenses And Permits | 32,000 | A2599N | 30,500 |
| Est Rev - Fines And Forfeitures | 100,000 | A2649N | 125,400 |
| Est Rev - Miscellaneous Local Sources | 3,000 | A2799N | 22,500 |
| Est Rev - State Aid | 735,777 | A3099N | 762,949 |
| TOTAL Estimated Revenues | 8,213,856 | | 8,352,173 |
| Appropriated Fund Balance | 100,000 | A599N | 150,000 |
| TOTAL Estimated Other Sources | 100,000 | | 150,000 |
| TOTAL Estimated Revenues And Other Sources | 8,313,856 | | 8,502,173 |

TOWN OF Manlius
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(A) GENERAL

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 1,603,773 | A1999N | 1,641,378 |
| App - Public Safety | 3,716,037 | A3999N | 3,785,662 |
| App - Transportation | 184,129 | A5999N | 203,538 |
| App - Economic Assistance And Opportunity | 800 | A6999N | 800 |
| App - Culture And Recreation | 310,789 | A7999N | 317,967 |
| App - Home And Community Services | 6,609 | A8999N | 4,500 |
| App - Employee Benefits | 2,407,719 | A9199N | 2,497,128 |
| App - Debt Service | 84,000 | A9899N | 51,200 |
| TOTAL Appropriations | 8,313,856 | | 8,502,173 |
| TOTAL Appropriations And Other Uses | 8,313,856 | | 8,502,173 |

TOWN OF Manlius
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 258,816 | B200 | 346,212 |
| TOTAL Cash | 258,816 | | 346,212 |
| Prepaid Expenses | 36,964 | B480 | 19,958 |
| TOTAL Prepaid Expenses | 36,964 | | 19,958 |
| TOTAL Assets and Deferred Outflows of Resources | 295,780 | | 366,170 |

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2013

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Accounts Payable | 64 | B600 | |
| TOTAL Accounts Payable | 64 | | 0 |
| TOTAL Liabilities | 64 | | 0 |
| Fund Balance | | | |
| Not in Spendable Form | 36,964 | B806 | 19,958 |
| TOTAL Nonspendable Fund Balance | 36,964 | | 19,958 |
| Assigned Appropriated Fund Balance | 90,000 | B914 | 60,000 |
| Assigned Unappropriated Fund Balance | 168,752 | B915 | 286,212 |
| TOTAL Assigned Fund Balance | 258,752 | | 346,212 |
| TOTAL Fund Balance | 295,716 | | 366,170 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 295,780 | | 366,170 |

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2013

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 247,632 | B1001 | 181,925 |
| TOTAL Real Property Taxes | 247,632 | | 181,925 |
| Zoning Fees | 2,900 | B2110 | 2,800 |
| Planning Board Fees | 4,250 | B2115 | 2,650 |
| TOTAL Departmental Income | 7,150 | | 5,450 |
| Misc Revenue, Other Govts | 15,375 | B2389 | 21,125 |
| TOTAL Intergovernmental Charges | 15,375 | | 21,125 |
| Interest And Earnings | 820 | B2401 | 690 |
| TOTAL Use of Money And Property | 820 | | 690 |
| Building And Alteration Permits | 128,213 | B2555 | 132,657 |
| Permits, Other | 4,825 | B2590 | 900 |
| TOTAL Licenses And Permits | 133,038 | | 133,557 |
| Sales, Other | 534 | B2655 | 830 |
| TOTAL Sale of Property And Compensation For Loss | 534 | | 830 |
| TOTAL Revenues | 404,549 | | 343,577 |
| TOTAL Detail Revenues And Other Sources | 404,549 | | 343,577 |

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Safety Inspection, Pers Serv | 190,566 | B36201 | 133,605 |
| Safety Inspection, Contr Expend | 23,137 | B36204 | 19,324 |
| TOTAL Safety Inspection | 213,703 | | 152,929 |
| TOTAL Public Safety | 213,703 | | 152,929 |
| Zoning, Pers Serv | 3,879 | B80101 | 5,306 |
| Zoning, Contr Expend | 4,252 | B80104 | 3,171 |
| TOTAL Zoning | 8,131 | | 8,477 |
| Planning, Pers Serv | 29,367 | B80201 | 28,962 |
| Planning, Contr Expend | 18,238 | B80204 | 19,044 |
| TOTAL Planning | 47,605 | | 48,006 |
| TOTAL Home And Community Services | 55,737 | | 56,483 |
| State Retirement, Empl Bnfts | 38,504 | B90108 | 33,779 |
| Social Security , Empl Bnfts | 16,846 | B90308 | 12,689 |
| Worker's Compensation, Empl Bnfts | 7,644 | B90408 | 7,645 |
| Disability Insurance, Empl Bnfts | 197 | B90558 | 228 |
| Hospital & Medical (dental) Ins, Empl Bnft | 13,896 | B90608 | 9,373 |
| TOTAL Employee Benefits | 77,087 | | 63,713 |
| TOTAL Expenditures | 346,527 | | 273,124 |
| TOTAL Detail Expenditures And Other Uses | 346,527 | | 273,124 |

TOWN OF Manlius
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For the Fiscal Year Ending 2013

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 237,694 | B8021 | 295,718 |
| Restated Fund Balance - Beg of Year | 237,694 | B8022 | 295,718 |
| ADD - REVENUES AND OTHER SOURCES | 404,549 | | 343,577 |
| DEDUCT - EXPENDITURES AND OTHER USES | 346,527 | | 273,124 |
| Fund Balance - End of Year | 295,718 | B8029 | 366,174 |

TOWN OF Manlius
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 181,925 | B1049N | 152,262 |
| Est Rev - Departmental Income | 6,000 | B1299N | 38,000 |
| Est Rev - Use of Money And Property | 1,000 | B2499N | 750 |
| Est Rev - Licenses And Permits | 71,200 | B2599N | 71,200 |
| Est Rev - Sale of Prop And Comp For Loss | 0 | B2699N | 0 |
| TOTAL Estimated Revenues | 260,125 | | 262,212 |
| Appropriated Fund Balance | 90,000 | B599N | 60,000 |
| TOTAL Estimated Other Sources | 90,000 | | 60,000 |
| TOTAL Estimated Revenues And Other Sources | 350,125 | | 322,212 |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 10,000 | B1999N | 10,000 |
| App - Public Safety | 209,212 | B3999N | 194,664 |
| App - Home And Community Services | 64,245 | B8999N | 65,000 |
| App - Employee Benefits | 66,668 | B9199N | 52,548 |
| TOTAL Appropriations | 350,125 | | 322,212 |
| TOTAL Appropriations And Other Uses | 350,125 | | 322,212 |

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For the Fiscal Year Ending 2013

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 114,796 | CM200 | 116,727 |
| TOTAL Cash | 114,796 | | 116,727 |
| TOTAL Assets and Deferred Outflows of Resources | 114,796 | | 116,727 |

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2013

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Accounts Payable | 2,402 | CM600 | 0 |
| TOTAL Accounts Payable | 2,402 | | 0 |
| TOTAL Liabilities | 2,402 | | 0 |
| Fund Balance | | | |
| Committed Fund Balance | 37,219 | CM913 | 39,258 |
| TOTAL Committed Fund Balance | 37,219 | | 39,258 |
| Assigned Unappropriated Fund Balance | 75,175 | CM915 | 77,469 |
| TOTAL Assigned Fund Balance | 75,175 | | 77,469 |
| TOTAL Fund Balance | 112,394 | | 116,727 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 114,796 | | 116,727 |

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------|---------------|
| Revenues | | | |
| Other General Dept Income | 1,090 | CM1289 | 990 |
| Other Public Safety Income | 22,840 | CM1589 | 18,359 |
| Other Culture And Recreation Income | 20,400 | CM2089 | 2,000 |
| TOTAL Departmental Income | 44,330 | | 21,349 |
| Interest And Earnings | 82 | CM2401 | 75 |
| TOTAL Use of Money And Property | 82 | | 75 |
| Gifts And Donations | 1,150 | CM2705 | 12,467 |
| TOTAL Miscellaneous Local Sources | 1,150 | | 12,467 |
| TOTAL Revenues | 45,562 | | 33,890 |
| TOTAL Detail Revenues And Other Sources | 45,562 | | 33,890 |

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|---------------|---------|---------------|
| Expenditures | | | |
| Other General Government Support-Contr Exp | 379 | CM19894 | 911 |
| TOTAL Other General Government Support-Contr Exp | 379 | | 911 |
| TOTAL General Government Support | 379 | | 911 |
| Police, Contr | 24,682 | CM31204 | 28,646 |
| TOTAL Police | 24,682 | | 28,646 |
| TOTAL Public Safety | 24,682 | | 28,646 |
| Other Home And Community Service-Contr Exp | 0 | CM89894 | 0 |
| TOTAL Other Home And Community Service-Contr Exp | 0 | | 0 |
| TOTAL Home And Community Services | 0 | | 0 |
| TOTAL Expenditures | 25,061 | | 29,557 |
| TOTAL Detail Expenditures And Other Uses | 25,061 | | 29,557 |

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 91,894 | CM8021 | 112,393 |
| Prior Period Adj -Increase In Fund Balance | -1 | CM8012 | 1 |
| Restated Fund Balance - Beg of Year | 91,893 | CM8022 | 112,394 |
| ADD - REVENUES AND OTHER SOURCES | 45,562 | | 33,890 |
| DEDUCT - EXPENDITURES AND OTHER USES | 25,061 | | 29,557 |
| Fund Balance - End of Year | 112,393 | CM8029 | 116,725 |

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CM1-POLICE

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash | 70,988 | CM200 | 70,798 |
| TOTAL Cash | 70,988 | | 70,798 |
| TOTAL Assets and Deferred Outflows of Resources | 70,988 | | 70,798 |

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CM1-POLICE

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|---------------|---------|---------------|
| Accounts Payable | 2,402 | CM600 | |
| TOTAL Accounts Payable | 2,402 | | 0 |
| TOTAL Liabilities | 2,402 | | 0 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 68,587 | CM915 | 70,798 |
| TOTAL Assigned Fund Balance | 68,587 | | 70,798 |
| TOTAL Fund Balance | 68,587 | | 70,798 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 70,988 | | 70,798 |

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CM1-POLICE

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------|---------------|
| Revenues | | | |
| Other Public Safety Income | 22,840 | CM1589 | 18,359 |
| TOTAL Departmental Income | 22,840 | | 18,359 |
| Interest And Earnings | 36 | CM2401 | 33 |
| TOTAL Use of Money And Property | 36 | | 33 |
| Gifts And Donations | 1,150 | CM2705 | 12,467 |
| TOTAL Miscellaneous Local Sources | 1,150 | | 12,467 |
| TOTAL Revenues | 24,026 | | 30,858 |
| TOTAL Detail Revenues And Other Sources | 24,026 | | 30,858 |

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CM1-POLICE

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|---------------|---------|---------------|
| Expenditures | | | |
| Police, Contr | 24,682 | CM31204 | 28,646 |
| TOTAL Police | 24,682 | | 28,646 |
| TOTAL Public Safety | 24,682 | | 28,646 |
| TOTAL Expenditures | 24,682 | | 28,646 |
| TOTAL Detail Expenditures And Other Uses | 24,682 | | 28,646 |

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CM1-POLICE

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 69,243 | CM8021 | 68,587 |
| Prior Period Adj -Increase In Fund Balance | -1 | CM8012 | |
| Restated Fund Balance - Beg of Year | 69,242 | CM8022 | 68,587 |
| ADD - REVENUES AND OTHER SOURCES | 24,026 | | 30,858 |
| DEDUCT - EXPENDITURES AND OTHER USES | 24,682 | | 28,646 |
| Fund Balance - End of Year | 68,587 | CM8029 | 70,797 |

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CM2-FLOOD WATER STUDY

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|--------------|---------|--------------|
| Assets | | | |
| Cash | 4,738 | CM200 | 4,740 |
| TOTAL Cash | 4,738 | | 4,740 |
| TOTAL Assets and Deferred Outflows of Resources | 4,738 | | 4,740 |

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CM2-FLOOD WATER STUDY

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|--------------|---------|--------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 4,738 | CM915 | 4,740 |
| TOTAL Assigned Fund Balance | 4,738 | | 4,740 |
| TOTAL Fund Balance | 4,738 | | 4,740 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 4,738 | | 4,740 |

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CM2-FLOOD WATER STUDY

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|----------|---------|----------|
| Revenues | | | |
| Interest And Earnings | 4 | CM2401 | 2 |
| TOTAL Use of Money And Property | 4 | | 2 |
| TOTAL Revenues | 4 | | 2 |
| TOTAL Detail Revenues And Other Sources | 4 | | 2 |

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CM2-FLOOD WATER STUDY

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|----------|---------|----------|
| Expenditures | | | |
| Other Home And Community Service-Contr Exp | | CM89894 | |
| TOTAL Other Home And Community Service-Contr Exp | 0 | | 0 |
| TOTAL Home And Community Services | 0 | | 0 |
| TOTAL Expenditures | 0 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 0 | | 0 |

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CM2-FLOOD WATER STUDY

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|-------|---------------|-------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 4,734 | CM8021 | 4,738 |
| Restated Fund Balance - Beg of Year | 4,734 | CM8022 | 4,738 |
| ADD - REVENUES AND OTHER SOURCES | 4 | | 2 |
| DEDUCT - EXPENDITURES AND OTHER USES | | | |
| Fund Balance - End of Year | 4,738 | CM8029 | 4,740 |

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CM4-COURT

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|--------------|---------|--------------|
| Assets | | | |
| Cash | 1,850 | CM200 | 1,930 |
| TOTAL Cash | 1,850 | | 1,930 |
| TOTAL Assets and Deferred Outflows of Resources | 1,850 | | 1,930 |

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CM4-COURT

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|--------------|---------|--------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 1,850 | CM915 | 1,930 |
| TOTAL Assigned Fund Balance | 1,850 | | 1,930 |
| TOTAL Fund Balance | 1,850 | | 1,930 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,850 | | 1,930 |

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CM4-COURT

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|--------------|---------|------------|
| Revenues | | | |
| Other General Dept Income | 1,090 | CM1289 | 990 |
| TOTAL Departmental Income | 1,090 | | 990 |
| Interest And Earnings | 2 | CM2401 | 2 |
| TOTAL Use of Money And Property | 2 | | 2 |
| TOTAL Revenues | 1,092 | | 992 |
| TOTAL Detail Revenues And Other Sources | 1,092 | | 992 |

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CM4-COURT

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|------------|---------|------------|
| Expenditures | | | |
| Other General Government Support-Contr Exp | 379 | CM19894 | 911 |
| TOTAL Other General Government Support-Contr Exp | 379 | | 911 |
| TOTAL General Government Support | 379 | | 911 |
| TOTAL Expenditures | 379 | | 911 |
| TOTAL Detail Expenditures And Other Uses | 379 | | 911 |

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CM4-COURT

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|--------------|---------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 1,137 | CM8021 | 1,850 |
| Restated Fund Balance - Beg of Year | 1,137 | CM8022 | 1,850 |
| ADD - REVENUES AND OTHER SOURCES | 1,092 | | 992 |
| DEDUCT - EXPENDITURES AND OTHER USES | 379 | | 911 |
| Fund Balance - End of Year | 1,850 | CM8029 | 1,930 |

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CM5-PARKLAND TRUST

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash | 37,219 | CM200 | 39,258 |
| TOTAL Cash | 37,219 | | 39,258 |
| TOTAL Assets and Deferred Outflows of Resources | 37,219 | | 39,258 |

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CM5-PARKLAND TRUST

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Committed Fund Balance | 37,219 | CM913 | 39,258 |
| TOTAL Committed Fund Balance | 37,219 | | 39,258 |
| TOTAL Fund Balance | 37,219 | | 39,258 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 37,219 | | 39,258 |

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CM5-PARKLAND TRUST

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------|--------------|
| Revenues | | | |
| Other Culture And Recreation Income | 20,400 | CM2089 | 2,000 |
| TOTAL Departmental Income | 20,400 | | 2,000 |
| Interest And Earnings | 40 | CM2401 | 39 |
| TOTAL Use of Money And Property | 40 | | 39 |
| TOTAL Revenues | 20,440 | | 2,039 |
| TOTAL Detail Revenues And Other Sources | 20,440 | | 2,039 |

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Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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CM5-PARKLAND TRUST

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 16,779 | CM8021 | 37,218 |
| Prior Period Adj -Increase In Fund Balance | | CM8012 | 1 |
| Restated Fund Balance - Beg of Year | 16,779 | CM8022 | 37,219 |
| ADD - REVENUES AND OTHER SOURCES | 20,440 | | 2,039 |
| Fund Balance - End of Year | 37,218 | CM8029 | 39,258 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|------------------|---------|----------------|
| Assets | | | |
| Cash | 954,490 | DA200 | 419,650 |
| TOTAL Cash | 954,490 | | 419,650 |
| Accounts Receivable | 15 | DA380 | 15 |
| TOTAL Other Receivables (net) | 15 | | 15 |
| Prepaid Expenses | 131,117 | DA480 | 146,663 |
| TOTAL Prepaid Expenses | 131,117 | | 146,663 |
| Cash Special Reserves | 39,729 | DA230 | 39,729 |
| TOTAL Restricted Assets | 39,729 | | 39,729 |
| TOTAL Assets and Deferred Outflows of Resources | 1,125,351 | | 606,058 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|------------------|---------|----------------|
| Accounts Payable | 128,224 | DA600 | 33,564 |
| TOTAL Accounts Payable | 128,224 | | 33,564 |
| Accrued Liabilities | 128,555 | DA601 | 7,546 |
| TOTAL Accrued Liabilities | 128,555 | | 7,546 |
| TOTAL Liabilities | 256,779 | | 41,110 |
| Fund Balance | | | |
| Not in Spendable Form | 131,117 | DA806 | 146,663 |
| TOTAL Nonspendable Fund Balance | 131,117 | | 146,663 |
| Capital Reserve | 75,000 | DA878 | 75,000 |
| Other Restricted Fund Balance | | DA899 | |
| TOTAL Restricted Fund Balance | 75,000 | | 75,000 |
| Assigned Appropriated Fund Balance | 410,000 | DA914 | 175,000 |
| Assigned Unappropriated Fund Balance | 252,455 | DA915 | 168,285 |
| TOTAL Assigned Fund Balance | 662,455 | | 343,285 |
| Unassigned Fund Balance | | DA917 | |
| TOTAL Unassigned Fund Balance | 0 | | 0 |
| TOTAL Fund Balance | 868,572 | | 564,948 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,125,351 | | 606,058 |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 1,880,572 | DA1001 | 1,618,688 |
| TOTAL Real Property Taxes | 1,880,572 | | 1,618,688 |
| Transportation Services, Other Govts | | DA2300 | 83,733 |
| TOTAL Intergovernmental Charges | 0 | | 83,733 |
| Interest And Earnings | 3,608 | DA2401 | 2,423 |
| TOTAL Use of Money And Property | 3,608 | | 2,423 |
| Sales of Equipment | 20,486 | DA2665 | 61,841 |
| TOTAL Sale of Property And Compensation For Loss | 20,486 | | 61,841 |
| TOTAL Revenues | 1,904,666 | | 1,766,685 |
| TOTAL Detail Revenues And Other Sources | 1,904,666 | | 1,766,685 |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Machinery, Equip & Cap Outlay | 234,518 | DA51302 | 219,296 |
| Machinery, Contr Expend | 115,076 | DA51304 | 128,896 |
| TOTAL Machinery | 349,594 | | 348,191 |
| Brush And Weeds, Pers Serv | 44,055 | DA51401 | 43,216 |
| Brush And Weeds, Contr Expend | 44,524 | DA51404 | 45,174 |
| TOTAL Brush And Weeds | 88,579 | | 88,390 |
| Snow Removal, Pers Serv | 625,283 | DA51421 | 745,294 |
| Snow Removal, Contr Expend | 471,159 | DA51424 | 540,507 |
| TOTAL Snow Removal | 1,096,442 | | 1,285,800 |
| TOTAL Transportation | 1,534,616 | | 1,722,381 |
| State Retirement, Empl Bnfts | 111,232 | DA90108 | 106,686 |
| Social Security , Empl Bnfts | 49,391 | DA90308 | 57,748 |
| Worker's Compensation, Empl Bnfts | 57,094 | DA90408 | 51,978 |
| Disability Insurance, Empl Bnfts | 512 | DA90558 | 1,360 |
| Hospital & Medical (dental) Ins, Empl Bnft | 163,766 | DA90608 | 130,156 |
| TOTAL Employee Benefits | 381,995 | | 347,928 |
| Debt Principal, Install Purch. Debt | | DA97856 | |
| TOTAL Debt Principal | 0 | | 0 |
| Debt Interest, Install. Purch Debt | | DA97857 | |
| TOTAL Debt Interest | 0 | | 0 |
| TOTAL Expenditures | 1,916,611 | | 2,070,310 |
| TOTAL Detail Expenditures And Other Uses | 1,916,611 | | 2,070,310 |

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 880,522 | DA8021 | 868,572 |
| Prior Period Adj -Increase In Fund Balance | -5 | DA8012 | |
| Restated Fund Balance - Beg of Year | 880,517 | DA8022 | 868,572 |
| ADD - REVENUES AND OTHER SOURCES | 1,904,666 | | 1,766,685 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,916,611 | | 2,070,310 |
| Fund Balance - End of Year | 868,572 | DA8029 | 564,954 |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 1,618,688 | DA1049N | 1,872,055 |
| EsT. ReV. - Intergovernmental Charges | 76,890 | DA2399N | 80,649 |
| Est Rev - Use of Money And Property | 5,000 | DA2499N | 3,000 |
| Est Rev - Sale of Prop And Comp For Loss | 33,000 | DA2699N | 24,000 |
| TOTAL Estimated Revenues | 1,733,578 | | 1,979,704 |
| Appropriated Fund Balance | 410,000 | DA599N | 175,000 |
| TOTAL Estimated Other Sources | 410,000 | | 175,000 |
| TOTAL Estimated Revenues And Other Sources | 2,143,578 | | 2,154,704 |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - Transportation | 1,797,818 | DA5999N | 1,780,354 |
| App - Employee Benefits | 345,760 | DA9199N | 374,350 |
| App - Debt Service | 0 | DA9899N | |
| TOTAL Appropriations | 2,143,578 | | 2,154,704 |
| TOTAL Appropriations And Other Uses | 2,143,578 | | 2,154,704 |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 253,302 | DB200 | 428,054 |
| TOTAL Cash | 253,302 | | 428,054 |
| Prepaid Expenses | 121,623 | DB480 | 146,663 |
| TOTAL Prepaid Expenses | 121,623 | | 146,663 |
| TOTAL Assets and Deferred Outflows of Resources | 374,925 | | 574,717 |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Accounts Payable | 8,130 | DB600 | 1,550 |
| TOTAL Accounts Payable | 8,130 | | 1,550 |
| TOTAL Liabilities | 8,130 | | 1,550 |
| Fund Balance | | | |
| Not in Spendable Form | 121,623 | DB806 | 146,663 |
| TOTAL Nonspendable Fund Balance | 121,623 | | 146,663 |
| Assigned Unappropriated Fund Balance | 245,172 | DB915 | 426,504 |
| TOTAL Assigned Fund Balance | 245,172 | | 426,504 |
| TOTAL Fund Balance | 366,795 | | 573,167 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 374,925 | | 574,717 |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 1,718,183 | DB1001 | 1,870,968 |
| TOTAL Real Property Taxes | 1,718,183 | | 1,870,968 |
| Interest And Earnings | 2,788 | DB2401 | 2,378 |
| TOTAL Use of Money And Property | 2,788 | | 2,378 |
| Insurance Recoveries | | DB2680 | |
| TOTAL Sale of Property And Compensation For Loss | 0 | | 0 |
| St Aid, Consolidated Highway Aid | 139,789 | DB3501 | 177,184 |
| TOTAL State Aid | 139,789 | | 177,184 |
| TOTAL Revenues | 1,860,760 | | 2,050,530 |
| TOTAL Detail Revenues And Other Sources | 1,860,760 | | 2,050,530 |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Maint of Streets, Pers Serv | 545,000 | DB51101 | 550,162 |
| Maint of Streets, Contr Expend | 1,082,764 | DB51104 | 1,012,164 |
| TOTAL Maint of Streets | 1,627,764 | | 1,562,326 |
| TOTAL Transportation | 1,627,764 | | 1,562,326 |
| State Retirement, Empl Bnfts | 81,285 | DB90108 | 106,686 |
| Social Security, Empl Bnfts | 39,894 | DB90308 | 39,602 |
| Worker's Compensation, Empl Bnfts | 31,128 | DB90408 | 42,485 |
| Disability Insurance, Empl Bnfts | 1,193 | DB90558 | 613 |
| Hospital & Medical (dental) Ins, Empl Bnft | 82,415 | DB90608 | 92,446 |
| TOTAL Employee Benefits | 235,916 | | 281,832 |
| TOTAL Expenditures | 1,863,679 | | 1,844,158 |
| TOTAL Detail Expenditures And Other Uses | 1,863,679 | | 1,844,158 |

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 369,715 | DB8021 | 366,795 |
| Restated Fund Balance - Beg of Year | 369,715 | DB8022 | 366,795 |
| ADD - REVENUES AND OTHER SOURCES | 1,860,760 | | 2,050,530 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,863,679 | | 1,844,158 |
| Fund Balance - End of Year | 366,795 | DB8029 | 573,168 |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 1,870,947 | DB1049N | 1,907,025 |
| Est Rev - Use of Money And Property | 5,000 | DB2499N | 3,000 |
| Est Rev - State Aid | 139,679 | DB3099N | 177,184 |
| TOTAL Estimated Revenues | 2,015,626 | | 2,087,209 |
| Appropriated Fund Balance | 0 | DB599N | |
| TOTAL Estimated Other Sources | 0 | | 0 |
| TOTAL Estimated Revenues And Other Sources | 2,015,626 | | 2,087,209 |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - Transportation | 1,685,596 | DB5999N | 1,726,605 |
| App - Employee Benefits | 330,030 | DB9199N | 360,604 |
| TOTAL Appropriations | 2,015,626 | | 2,087,209 |
| TOTAL Appropriations And Other Uses | 2,015,626 | | 2,087,209 |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 172,272 | H200 | 163,106 |
| TOTAL Cash | 172,272 | | 163,106 |
| Due From Other Funds | | H391 | |
| TOTAL Due From Other Funds | 0 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 172,272 | | 163,106 |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Bond Anticipation Notes Payable | 52,574 | H626 | 147,574 |
| TOTAL Notes Payable | 52,574 | | 147,574 |
| TOTAL Liabilities | 52,574 | | 147,574 |
| Fund Balance | | | |
| Other Restricted Fund Balance | | H899 | |
| TOTAL Restricted Fund Balance | 0 | | 0 |
| Assigned Unappropriated Fund Balance | 119,698 | H915 | 15,532 |
| TOTAL Assigned Fund Balance | 119,698 | | 15,532 |
| Unassigned Fund Balance | | H917 | |
| TOTAL Unassigned Fund Balance | 0 | | 0 |
| TOTAL Fund Balance | 119,698 | | 15,532 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 172,272 | | 163,106 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------|---------------|
| Revenues | | | |
| Interest And Earnings | 226 | H2401 | 401 |
| TOTAL Use of Money And Property | 226 | | 401 |
| TOTAL Revenues | 226 | | 401 |
| Bans Redeemed From Appropriations | 36,998 | H5731 | 81,000 |
| TOTAL Proceeds of Obligations | 36,998 | | 81,000 |
| TOTAL Other Sources | 36,998 | | 81,000 |
| TOTAL Detail Revenues And Other Sources | 37,224 | | 81,401 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|--------------|---------|--------------|
| Expenditures | | | |
| Refuse & Garbage, Equip & Cap Outlay | 7,078 | H81602 | 7,013 |
| TOTAL Refuse & Garbage | 7,078 | | 7,013 |
| TOTAL Home And Community Services | 7,078 | | 7,013 |
| Debt Principal, Bond Anticipation Notes | | H97306 | 2,500 |
| TOTAL Debt Principal | 0 | | 2,500 |
| TOTAL Expenditures | 7,078 | | 9,513 |
| TOTAL Detail Expenditures And Other Uses | 7,078 | | 9,513 |

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 89,552 | H8021 | 119,698 |
| Prior Period Adj -Increase In Fund Balance | | H8012 | |
| Prior Period Adj -Decrease In Fund Balance | | H8015 | 176,054 |
| Restated Fund Balance - Beg of Year | 89,552 | H8022 | -56,356 |
| ADD - REVENUES AND OTHER SOURCES | 37,224 | | 81,401 |
| DEDUCT - EXPENDITURES AND OTHER USES | 7,078 | | 9,513 |
| Fund Balance - End of Year | 119,698 | H8029 | 15,532 |

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(SD) DRAINAGE

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 406,680 | SD200 | 449,164 |
| TOTAL Cash | 406,680 | | 449,164 |
| TOTAL Assets and Deferred Outflows of Resources | 406,680 | | 449,164 |

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(SD) DRAINAGE

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Accrued Liabilities | | SD601 | |
| TOTAL Accrued Liabilities | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 406,680 | SD915 | 449,164 |
| TOTAL Assigned Fund Balance | 406,680 | | 449,164 |
| TOTAL Fund Balance | 406,680 | | 449,164 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 406,680 | | 449,164 |

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(SD) DRAINAGE

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------|---------------|
| Revenues | | | |
| Real Property Taxes | 82,290 | SD1001 | 82,304 |
| TOTAL Real Property Taxes | 82,290 | | 82,304 |
| Interest And Earnings | 907 | SD2401 | 829 |
| TOTAL Use of Money And Property | 907 | | 829 |
| TOTAL Revenues | 83,198 | | 83,133 |
| TOTAL Detail Revenues And Other Sources | 83,198 | | 83,133 |

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(SD) DRAINAGE

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|---------------|---------|---------------|
| Expenditures | | | |
| Drainage, Contr Expend | 21,006 | SD85404 | 40,648 |
| TOTAL Drainage | 21,006 | | 40,648 |
| TOTAL Home And Community Services | 21,006 | | 40,648 |
| TOTAL Expenditures | 21,006 | | 40,648 |
| TOTAL Detail Expenditures And Other Uses | 21,006 | | 40,648 |

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(SD) DRAINAGE

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 344,489 | SD8021 | 406,679 |
| Restated Fund Balance - Beg of Year | 344,489 | SD8022 | 406,679 |
| ADD - REVENUES AND OTHER SOURCES | 83,198 | | 83,133 |
| DEDUCT - EXPENDITURES AND OTHER USES | 21,006 | | 40,648 |
| Fund Balance - End of Year | 406,679 | SD8029 | 449,164 |

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(SF) FIRE PROTECTION

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash | 13,477 | SF200 | 13,768 |
| TOTAL Cash | 13,477 | | 13,768 |
| TOTAL Assets and Deferred Outflows of Resources | 13,477 | | 13,768 |

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(SF) FIRE PROTECTION

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 13,477 | SF915 | 13,768 |
| TOTAL Assigned Fund Balance | 13,477 | | 13,768 |
| TOTAL Fund Balance | 13,477 | | 13,768 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 13,477 | | 13,768 |

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(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 3,121,149 | SF1001 | 3,003,381 |
| TOTAL Real Property Taxes | 3,121,149 | | 3,003,381 |
| Interest And Earnings | 641 | SF2401 | 883 |
| TOTAL Use of Money And Property | 641 | | 883 |
| TOTAL Revenues | 3,121,789 | | 3,004,264 |
| TOTAL Detail Revenues And Other Sources | 3,121,789 | | 3,004,264 |

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(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Fire Protection, Contr Expend | 3,121,438 | SF34104 | 3,003,971 |
| TOTAL Fire Protection | 3,121,438 | | 3,003,971 |
| TOTAL Public Safety | 3,121,438 | | 3,003,971 |
| TOTAL Expenditures | 3,121,438 | | 3,003,971 |
| TOTAL Detail Expenditures And Other Uses | 3,121,438 | | 3,003,971 |

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 13,126 | SF8021 | 13,475 |
| Restated Fund Balance - Beg of Year | 13,126 | SF8022 | 13,475 |
| ADD - REVENUES AND OTHER SOURCES | 3,121,789 | | 3,004,264 |
| DEDUCT - EXPENDITURES AND OTHER USES | 3,121,438 | | 3,003,971 |
| Fund Balance - End of Year | 13,475 | SF8029 | 13,768 |

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(SL) LIGHTING

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | -13,824 | SL200 | -10,099 |
| TOTAL Cash | -13,824 | | -10,099 |
| TOTAL Assets and Deferred Outflows of Resources | -13,824 | | -10,099 |

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(SL) LIGHTING

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | | SL915 | |
| TOTAL Assigned Fund Balance | 0 | | 0 |
| Unassigned Fund Balance | -13,824 | SL917 | -10,099 |
| TOTAL Unassigned Fund Balance | -13,824 | | -10,099 |
| TOTAL Fund Balance | -13,824 | | -10,099 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | -13,824 | | -10,099 |

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(SL) LIGHTING

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------|---------------|
| Revenues | | | |
| Real Property Taxes | 76,298 | SL1001 | 96,650 |
| TOTAL Real Property Taxes | 76,298 | | 96,650 |
| Interest And Earnings | 81 | SL2401 | 61 |
| TOTAL Use of Money And Property | 81 | | 61 |
| TOTAL Revenues | 76,380 | | 96,711 |
| TOTAL Detail Revenues And Other Sources | 76,380 | | 96,711 |

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(SL) LIGHTING

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|---------------|---------|---------------|
| Expenditures | | | |
| Street Lighting, Contr Expend | 99,698 | SL51824 | 92,985 |
| TOTAL Street Lighting | 99,698 | | 92,985 |
| TOTAL Transportation | 99,698 | | 92,985 |
| TOTAL Expenditures | 99,698 | | 92,985 |
| TOTAL Detail Expenditures And Other Uses | 99,698 | | 92,985 |

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(SL) LIGHTING

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 9,494 | SL8021 | -13,825 |
| Restated Fund Balance - Beg of Year | 9,494 | SL8022 | -13,825 |
| ADD - REVENUES AND OTHER SOURCES | 76,380 | | 96,711 |
| DEDUCT - EXPENDITURES AND OTHER USES | 99,698 | | 92,985 |
| Fund Balance - End of Year | -13,825 | SL8029 | -10,100 |

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(SR) REFUSE AND GARBAGE

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | -81,644 | SR200 | -24,384 |
| TOTAL Cash | -81,644 | | -24,384 |
| Prepaid Expenses | 93,339 | SR480 | |
| TOTAL Prepaid Expenses | 93,339 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 11,694 | | -24,384 |

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(SR) REFUSE AND GARBAGE

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|---------------|---------|----------------|
| Accrued Liabilities | | SR601 | |
| TOTAL Accrued Liabilities | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 11,694 | SR915 | |
| TOTAL Assigned Fund Balance | 11,694 | | 0 |
| Unassigned Fund Balance | | SR917 | -24,384 |
| TOTAL Unassigned Fund Balance | 0 | | -24,384 |
| TOTAL Fund Balance | 11,694 | | -24,384 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 11,694 | | -24,384 |

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(SR) REFUSE AND GARBAGE

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|------------------|---------|------------------|
| Revenues | | | |
| Special Assessments | 1,095,757 | SR1030 | 1,101,329 |
| TOTAL Real Property Taxes | 1,095,757 | | 1,101,329 |
| Interest And Earnings | 1,162 | SR2401 | 795 |
| TOTAL Use of Money And Property | 1,162 | | 795 |
| TOTAL Revenues | 1,096,919 | | 1,102,124 |
| TOTAL Detail Revenues And Other Sources | 1,096,919 | | 1,102,124 |

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(SR) REFUSE AND GARBAGE

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Refuse & Garbage, Pers Serv | 14,629 | SR81601 | 15,779 |
| Refuse & Garbage, Contr Expend | 1,087,304 | SR81604 | 1,119,926 |
| TOTAL Refuse & Garbage | 1,101,933 | | 1,135,705 |
| TOTAL Home And Community Services | 1,101,933 | | 1,135,705 |
| Hospital & Medical (dental) Ins, Empl Bnft | 2,390 | SR90608 | 2,498 |
| TOTAL Employee Benefits | 2,390 | | 2,498 |
| TOTAL Expenditures | 1,104,323 | | 1,138,203 |
| TOTAL Detail Expenditures And Other Uses | 1,104,323 | | 1,138,203 |

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(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 19,098 | SR8021 | 11,694 |
| Restated Fund Balance - Beg of Year | 19,098 | SR8022 | 11,694 |
| ADD - REVENUES AND OTHER SOURCES | 1,096,919 | | 1,102,124 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,104,323 | | 1,138,203 |
| Fund Balance - End of Year | 11,694 | SR8029 | -24,384 |

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(SS) SEWER

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 118,281 | SS200 | 139,969 |
| TOTAL Cash | 118,281 | | 139,969 |
| TOTAL Assets and Deferred Outflows of Resources | 118,281 | | 139,969 |

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(SS) SEWER

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Accrued Liabilities | | SS601 | |
| TOTAL Accrued Liabilities | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | | SS914 | |
| Assigned Unappropriated Fund Balance | 118,281 | SS915 | 139,969 |
| TOTAL Assigned Fund Balance | 118,281 | | 139,969 |
| TOTAL Fund Balance | 118,281 | | 139,969 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 118,281 | | 139,969 |

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(SS) SEWER

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 200,996 | SS1001 | 226,604 |
| TOTAL Real Property Taxes | 200,996 | | 226,604 |
| Sewer Serv Other Govts | 960 | SS2374 | 960 |
| TOTAL Intergovernmental Charges | 960 | | 960 |
| Interest And Earnings | 372 | SS2401 | 281 |
| TOTAL Use of Money And Property | 372 | | 281 |
| TOTAL Revenues | 202,328 | | 227,845 |
| TOTAL Detail Revenues And Other Sources | 202,328 | | 227,845 |

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(SS) SEWER

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Sewer Administration, Contr Expend | 157,961 | SS81104 | 31,600 |
| TOTAL Sewer Administration | 157,961 | | 31,600 |
| Sanitary Sewers, Contr Expend | | SS81204 | 21,978 |
| TOTAL Sanitary Sewers | 0 | | 21,978 |
| Sewage Treat Disp, Contr Expend | | SS81304 | 132,629 |
| TOTAL Sewage Treat Disp | 0 | | 132,629 |
| TOTAL Home And Community Services | 157,961 | | 186,206 |
| Debt Principal, Serial Bonds | 10,000 | SS97106 | 10,000 |
| TOTAL Debt Principal | 10,000 | | 10,000 |
| Debt Interest, Serial Bonds | 10,450 | SS97107 | 9,950 |
| TOTAL Debt Interest | 10,450 | | 9,950 |
| TOTAL Expenditures | 178,412 | | 206,157 |
| TOTAL Detail Expenditures And Other Uses | 178,412 | | 206,157 |

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(SS) SEWER

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 94,365 | SS8021 | 118,281 |
| Prior Period Adj -Increase In Fund Balance | -1 | SS8012 | |
| Restated Fund Balance - Beg of Year | 94,364 | SS8022 | 118,281 |
| ADD - REVENUES AND OTHER SOURCES | 202,328 | | 227,845 |
| DEDUCT - EXPENDITURES AND OTHER USES | 178,412 | | 206,157 |
| Fund Balance - End of Year | 118,281 | SS8029 | 139,968 |

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(SS) SEWER

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 212,950 | SS1049N | 206,444 |
| Est Rev-Intergovernmental Charges | 960 | SS2399N | 960 |
| Est Rev - Use of Money And Property | 380 | SS2499N | 380 |
| TOTAL Estimated Revenues | 214,290 | | 207,784 |
| Appropriated Fund Balance | 0 | SS599N | |
| TOTAL Estimated Other Sources | 0 | | 0 |
| TOTAL Estimated Revenues And Other Sources | 214,290 | | 207,784 |

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(SS) SEWER

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - Home And Community Services | 212,579 | SS8999N | 186,994 |
| App - Debt Service | 0 | SS9899N | |
| TOTAL Appropriations | 212,579 | | 186,994 |
| Budgetary Provision For Other Uses | 1,711 | SS962N | 20,790 |
| TOTAL Other Uses | 1,711 | | 20,790 |
| TOTAL Appropriations And Other Uses | 214,290 | | 207,784 |

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(SW) WATER

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash | 49,899 | SW200 | 59,119 |
| TOTAL Cash | 49,899 | | 59,119 |
| TOTAL Assets and Deferred Outflows of Resources | 49,899 | | 59,119 |

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(SW) WATER

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 49,899 | SW915 | 59,119 |
| TOTAL Assigned Fund Balance | 49,899 | | 59,119 |
| TOTAL Fund Balance | 49,899 | | 59,119 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 49,899 | | 59,119 |

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(SW) WATER

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 121,798 | SW1001 | 137,273 |
| TOTAL Real Property Taxes | 121,798 | | 137,273 |
| Interest And Earnings | 182 | SW2401 | 165 |
| TOTAL Use of Money And Property | 182 | | 165 |
| TOTAL Revenues | 121,980 | | 137,438 |
| Bond Anticipation Notes | | SW5730 | |
| TOTAL Proceeds of Obligations | 0 | | 0 |
| TOTAL Other Sources | 0 | | 0 |
| TOTAL Detail Revenues And Other Sources | 121,980 | | 137,438 |

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(SW) WATER

Results of Operation

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Water Administration, Contr Expend | 61,367 | SW83104 | 73,608 |
| TOTAL Water Administration | 61,367 | | 73,608 |
| Water Trans & Distrib, Contr Expend | 55,381 | SW83404 | 54,224 |
| TOTAL Water Trans & Distrib | 55,381 | | 54,224 |
| TOTAL Home And Community Services | 116,748 | | 127,832 |
| Debt Principal, Bond Anticipation Notes | 2,500 | SW97306 | |
| TOTAL Debt Principal | 2,500 | | 0 |
| Debt Interest, Bond Anticipation Notes | 368 | SW97307 | 385 |
| TOTAL Debt Interest | 368 | | 385 |
| TOTAL Expenditures | 119,616 | | 128,217 |
| TOTAL Detail Expenditures And Other Uses | 119,616 | | 128,217 |

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(SW) WATER

Analysis of Changes in Fund Balance

| Code Description | 2012 | EdpCode | 2013 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 47,535 | SW8021 | 49,899 |
| Restated Fund Balance - Beg of Year | 47,535 | SW8022 | 49,899 |
| ADD - REVENUES AND OTHER SOURCES | 121,980 | | 137,438 |
| DEDUCT - EXPENDITURES AND OTHER USES | 119,616 | | 128,217 |
| Fund Balance - End of Year | 49,899 | SW8029 | 59,119 |

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(SW) WATER

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|---|----------------|---------|---------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 137,290 | SW1049N | 87,027 |
| Est Rev-Intergovernmental Charges | 1,050 | SW2399N | 1,100 |
| Est Rev - Use of Money And Property | 229 | SW2499N | 149 |
| TOTAL Estimated Revenues | 138,569 | | 88,276 |
| Appropriated Fund Balance | 0 | SW599N | 6,457 |
| TOTAL Estimated Other Sources | 0 | | 6,457 |
| TOTAL Estimated Revenues And Other Sources | 138,569 | | 94,733 |

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(SW) WATER

Budget Summary

| Code Description | 2013 | EdpCode | 2014 |
|--|----------------|---------|---------------|
| Appropriations | | | |
| App - Home And Community Services | 134,555 | SW8999N | 57,620 |
| App - Debt Service | 2,800 | SW9899N | 2,750 |
| TOTAL Appropriations | 137,355 | | 60,370 |
| Budgetary Provision For Other Uses | 1,214 | SW962N | 34,363 |
| TOTAL Other Uses | 1,214 | | 34,363 |
| TOTAL Appropriations And Other Uses | 138,569 | | 94,733 |

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(TA) AGENCY

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 195,529 | TA200 | 280,480 |
| Cash In Time Deposits | | TA201 | |
| TOTAL Cash | 195,529 | | 280,480 |
| Accrued Interest Receivable | 350 | TA381 | 350 |
| TOTAL Other Receivables (net) | 350 | | 350 |
| TOTAL Assets and Deferred Outflows of Resources | 195,879 | | 280,830 |

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(TA) AGENCY

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Due To Other Funds | 390 | TA630 | 390 |
| TOTAL Due To Other Funds | 390 | | 390 |
| Consolidated Payroll | -708 | TA10 | -708 |
| Deferred Compensation | 2,290 | TA17 | 2,290 |
| State Retirement | 13,620 | TA18 | 13,144 |
| Disability Insurance | -8,664 | TA19 | -5,774 |
| Group Insurance | 22,066 | TA20 | 62,976 |
| Nys Income Tax | -246 | TA21 | -246 |
| Federal Income Tax | -548 | TA22 | -548 |
| Assoc & Union Dues | 310 | TA24 | -10 |
| Social Security Tax | -260 | TA26 | -260 |
| Guaranty & Bid Deposits | 165,664 | TA30 | 207,062 |
| Bail Deposits | 1,526 | TA35 | 1,526 |
| Other Funds (specify) | 439 | TA85 | 987 |
| TOTAL Agency Liabilities | 195,489 | | 280,440 |
| TOTAL Liabilities | 195,879 | | 280,830 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 195,879 | | 280,830 |

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|--|----------------|---------|----------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 376,000 | W129 | 190,000 |
| TOTAL Provision To Be Made In Future Budgets | 376,000 | | 190,000 |
| TOTAL Assets and Deferred Outflows of Resources | 376,000 | | 190,000 |

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2012 | EdpCode | 2013 |
|---|----------------|---------|----------------|
| Bond Anticipation Notes Payable | 176,000 | W626 | |
| TOTAL Notes Payable | 176,000 | | 0 |
| Bonds Payable | 200,000 | W628 | 190,000 |
| TOTAL Bond And Long Term Liabilities | 200,000 | | 190,000 |
| TOTAL Liabilities | 376,000 | | 190,000 |
| TOTAL Liabilities | 376,000 | | 190,000 |

TOWN OF Manlius
Statement of Indebtedness
For the Fiscal Year Ending 2013

04/21/2014

County of: Onondaga

Municipal Code: 310350600000

| First Year | Debt Code | Description | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Var? | Amt. Orig. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. | Prior Yr. Adjust. | Accreted Interest | O/S End of Year |
|--|-----------|-------------------------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2011 | BAN N | Highway Garage Roof | | | 09/30/2011 | 05/13/2016 | 3.16% | | \$220,000 | \$176,000 | \$44,000 | \$0 | \$0 | | \$132,000 |
| 2011 | BAN N | Water | | | 02/10/2011 | 02/10/2012 | 1.79% | | \$23,075 | \$18,074 | \$2,500 | \$0 | \$0 | | \$15,574 |
| 2011 | BAN N | Re-Issue | | | 09/30/2011 | 09/30/2013 | 1.93% | | \$68,999 | \$34,500 | \$34,500 | \$0 | \$0 | | \$0 |
| Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$228,574 | \$81,000 | \$0 | \$0 | \$0 | \$147,574 |
| 2006 | BOND N | Acquisition of Sewer District | | | 06/12/2006 | 03/15/2026 | 5.00% | | \$257,000 | \$200,000 | \$10,000 | \$0 | \$0 | | \$190,000 |
| Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$200,000 | \$10,000 | \$0 | \$0 | \$0 | \$190,000 |
| AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$428,574 | \$91,000 | \$0 | \$0 | \$0 | \$337,574 |

TOWN OF Manlius
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

| | EDP Code | Amount |
|---|----------|-----------------|
| CASH: | | |
| On Hand | 9Z2001 | \$500.00 |
| Demand Deposits | 9Z2011 | \$3,261,639.54 |
| Time Deposits | 9Z2021 | \$500,717.00 |
| Total | | \$3,762,856.54 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$3,762,857.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$10,000,000.00 |
| Total | | \$13,762,857.00 |
| INVESTMENTS: | | |
| - Securities (450) | | |
| Book Value (cost) | 9Z4501 | |
| Market Value at Balance Sheet Date | 9Z4502 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4504A | |
| - Repurchase Agreements (451) | | |
| Book Value (cost) | 9Z4511 | |
| Market Value at Balance Sheet Date | 9Z4512 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4514A | |

TOWN OF Manlius
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|
| ****-3350 | \$4,740 | \$0 | \$0 | \$4,740 |
| ****-5365 | \$34,355 | \$0 | \$0 | \$34,355 |
| ****-4280 | \$26,152 | \$0 | \$0 | \$26,152 |
| ****-2980 | \$2,797 | \$0 | \$0 | \$2,797 |
| ****-2998 | \$41,561 | \$0 | \$0 | \$41,561 |
| ****-3003 | \$1,487 | \$0 | \$0 | \$1,487 |
| ****-4352 | \$46,624 | \$0 | \$0 | \$46,624 |
| ****-0232 | \$129,475 | \$0 | \$17,451 | \$112,024 |
| ****-0065 | \$48,141 | \$0 | \$45,394 | \$2,747 |
| ****-0488 | \$120,299 | \$0 | \$0 | \$120,299 |
| ****-3696 | \$2,868,624 | \$0 | \$0 | \$2,868,624 |
| ****-5311 | \$39,258 | \$0 | \$0 | \$39,258 |
| ****-3508 | \$1,250 | \$0 | \$0 | \$1,250 |
| ****-0002 | \$500,717 | \$0 | \$0 | \$500,717 |
| ****-Cash | \$500 | \$0 | \$0 | \$500 |
| | Total Adjusted Bank Balance | | | <u>\$3,803,136</u> |
| | Petty Cash | | | <u>\$0.00</u> |
| | Adjustments | | | <u>\$0.00</u> |
| | Total Cash | | 9ZCASH * | <u>\$3,803,136</u> |
| | Total Cash Balance All Funds | | 9ZCASHB * | <u>\$3,803,136</u> |
| | * Must be equal | | | |

TOWN OF Manlius
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

| Total Full Time Employees: | | 88 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 95 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$481,901.69 | 51 | 39 | |
| 90158 | Police and Fire Retirement | \$678,546.00 | 37 | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$407,948.60 | 88 | 95 | |
| 90408 | Worker's Compensation Insurance | \$189,514.75 | 88 | 95 | |
| 90458 | Life Insurance | \$4,315.68 | 33 | | |
| 90508 | Unemployment Insurance | \$1,602.00 | 88 | 95 | |
| 90558 | Disability Insurance | \$7,590.26 | 88 | 95 | |
| 90608 | Hospital and Medical (Dental) Insurance | \$1,168,934.02 | 81 | | 61 |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | | | | |
| Total | | \$2,940,353.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$2,940,353.00 | | | |

TOWN OF Manlius
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$118,145 | 36,900 | gallons | |
| Diesel Fuel | \$124,052 | 37,503 | gallons | |
| Fuel Oil | | | gallons | |
| Natural Gas | \$16,768 | 16,856 | cubic feet | therms |
| Electricity | \$144,309 | 635,549 | kilowatt-hours | |
| Coal | | | tons | |

TOWN OF Manlius
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Edmond J. Theobald, hereby certify that I am the Chief Fiscal Officer of the Town of Manlius, and that the information provided in the annual financial report of the Town of Manlius, for the fiscal year ended 12/31/2013, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Manlius, and adopted by me as my signature for use in conjunction with the filing of the Town of Manlius's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Manlius's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

Matthew Dunn
Name of Report Preparer if different
than Chief Fiscal Officer

(315) 637-3414
Telephone Number

04/21/2014
Date of Certification

Edmond J. Theobald
Name

Supervisor
Title

301 Brooklea Drive, Fayetteville, NY
Official Address

(315) 637-3414
Official Telephone Number

TOWN OF Manlius
Financial Comments
For the Fiscal Year Ending 2013

(A) GENERAL

Adjustment Reason

Account Code A8012 Misc Adjustment

CM1-POLICE

Adjustment Reason

Account Code CM8012 c

CM5-PARKLAND TRUST

Adjustment Reason

Account Code CM8012 Adjustment

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Misc Adjustment

Account Code H8015 BAN Recording Correction