

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 12/31/2014

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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (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 2013 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 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	1,381,092	A200	1,727,317
Petty Cash	550	A210	50
TOTAL Cash	1,381,642		1,727,367
Accounts Receivable	195	A380	535
TOTAL Other Receivables (net)	195		535
Due From Other Funds	390	A391	390
TOTAL Due From Other Funds	390		390
Due From Other Governments	611,779	A440	351,829
TOTAL Due From Other Governments	611,779		351,829
Prepaid Expenses	952,802	A480	1,060,713
TOTAL Prepaid Expenses	952,802		1,060,713
TOTAL Assets and Deferred Outflows of Resources	2,946,807		3,140,834

TOWN OF Manlius
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	10,312	A600	24,674
TOTAL Accounts Payable	10,312		24,674
Accrued Liabilities	126,815	A601	10,377
TOTAL Accrued Liabilities	126,815		10,377
Overpayments & Clearing Account		A690	-7,117
TOTAL Other Liabilities	0		-7,117
TOTAL Liabilities	137,127		27,934
Fund Balance			
Not in Spendable Form	952,802	A806	952,802
TOTAL Nonspendable Fund Balance	952,802		952,802
Assigned Appropriated Fund Balance	150,000	A914	150,000
TOTAL Assigned Fund Balance	150,000		150,000
Unassigned Fund Balance	1,706,879	A917	2,010,098
TOTAL Unassigned Fund Balance	1,706,879		2,010,098
TOTAL Fund Balance	2,809,681		3,112,899
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,946,807		3,140,834

TOWN OF Manlius
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	6,417,968	A1001	6,433,645
TOTAL Real Property Taxes	6,417,968		6,433,645
Other Payments In Lieu of Taxes	196,881	A1081	202,800
Interest & Penalties On Real Prop Taxes	63,937	A1090	65,178
TOTAL Real Property Tax Items	260,818		267,978
Franchises	307,823	A1170	307,493
TOTAL Non Property Tax Items	307,823		307,493
Clerk Fees	5,012	A1255	5,194
Police Fees		A1520	144
Public Pound Charges, Dog Control Fees	4,320	A1550	2,476
Other Public Safety Departmental Income	1,273	A1589	163
Park And Recreational Charges	99,452	A2001	101,791
TOTAL Departmental Income	110,057		109,768
Public Safety Services For Other Govts	278,714	A2260	271,725
Youth Recreation Services, Other Govts		A2350	2,634
TOTAL Intergovernmental Charges	278,714		274,359
Interest And Earnings	5,833	A2401	5,470
TOTAL Use of Money And Property	5,833		5,470
Games of Chance	1,111	A2530	511
Dog Licenses	24,824	A2544	24,320
Public Safety Permits	1,500	A2550	375
TOTAL Licenses And Permits	27,435		25,206
Fines And Forfeited Bail	109,553	A2610	126,691
TOTAL Fines And Forfeitures	109,553		126,691
Sales, Other	591	A2655	582
Sales of Equipment	16,817	A2665	12,632
Insurance Recoveries	8,566	A2680	17,832
TOTAL Sale of Property And Compensation For Loss	25,974		31,046
Reimbursement of Medicare Part D Exp	28,226	A2700	30,642
Refunds of Prior Year's Expenditures		A2701	7,874
Unclassified (specify)	4,353	A2770	2,504
TOTAL Miscellaneous Local Sources	32,579		41,020
St Aid, Revenue Sharing	111,763	A3001	111,763
St Aid, Mortgage Tax	756,518	A3005	595,539
St Aid, Real Property Tax Administration		A3040	
St Aid - Other (specify)	9,848	A3089	5,805
St Aid-Capital Projects		A3097	
St Aid, Other Public Safety	36,181	A3389	74,598
St Aid, Youth Programs	3,283	A3820	3,283
TOTAL State Aid	917,592		790,988
TOTAL Revenues	8,494,346		8,413,664
TOTAL Detail Revenues And Other Sources	8,494,346		8,413,664

TOWN OF Manlius
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	69,571	A10101	69,796
Legislative Board, Contr Expend	4,368	A10104	5,500
TOTAL Legislative Board	73,939		75,296
Municipal Court, Pers Serv	166,441	A11101	160,207
Municipal Court, Equip & Cap Outlay	10,547	A11102	
Municipal Court, Contr Expend	31,006	A11104	17,868
TOTAL Municipal Court	207,994		178,075
Supervisor,pers Serv	108,566	A12201	109,456
Supervisor,contr Expend	98,285	A12204	70,438
TOTAL Supervisor	206,851		179,894
Tax Collection,pers Serv	58,584	A13301	58,416
Tax Collection,contr Expend	4,057	A13304	4,192
TOTAL Tax Collection	62,640		62,608
Assessment, Pers Serv	185,869	A13551	183,159
Assessment, Equip & Cap Outlay	855	A13552	253
Assessment, Contr Expend	33,741	A13554	34,846
TOTAL Assessment	220,465		218,258
Clerk,pers Serv	98,380	A14101	95,564
Clerk,contr Expend	3,993	A14104	4,793
TOTAL Clerk	102,372		100,357
Law, Pers Serv		A14201	
Law, Contr Expend	109,278	A14204	123,599
TOTAL Law	109,278		123,599
Personnel, Pers Serv	1,000	A14301	1,000
Personnel, Contr Expend	4,723	A14304	5,805
TOTAL Personnel	5,722		6,805
Engineer, Pers Serv		A14401	
Engineer, Contr Expend	87,750	A14404	89,550
TOTAL Engineer	87,750		89,550
Records Mgmt, Contr Expend	398	A14604	1,332
TOTAL Records Mgmt	398		1,332
Buildings, Pers Serv	26,424	A16201	23,322
Buildings, Contr Expend	117,562	A16204	153,347
TOTAL Buildings	143,985		176,669
Central Garage, Contr Expend	120,705	A16404	106,381
TOTAL Central Garage	120,705		106,381
Central Print & Mail,contr Expend	37,778	A16704	37,833
TOTAL Central Print & Mail	37,778		37,833
Unallocated Insurance, Contr Expend	121,090	A19104	157,140
TOTAL Unallocated Insurance	121,090		157,140
Judgements And Claims, Contr Expend	2,535	A19304	5,181
TOTAL Judgements And Claims	2,535		5,181
Taxes & Assess On Munic Prop, Contr Expend	852	A19504	878
TOTAL Taxes & Assess On Munic Prop	852		878
TOTAL General Government Support	1,504,354		1,519,856

TOWN OF Manlius
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Police, Pers Serv	2,926,890	A31201	3,090,465
Police, Equip & Cap Outlay	130,406	A31202	159,325
Police, Contr Expend	346,032	A31204	333,483
TOTAL Police	3,403,328		3,583,274
Traffic Control, Pers Serv	11,188	A33101	11,846
Traffic Control, Contr Expen	9,517	A33104	236
TOTAL Traffic Control	20,706		12,082
Control of Animals, Contr Expend	26,751	A35104	33,140
TOTAL Control of Animals	26,751		33,140
TOTAL Public Safety	3,450,784		3,628,495
Street Admin, Pers Serv	101,720	A50101	103,756
Street Admin, Contr Expend	1,435	A50104	1,363
TOTAL Street Admin	103,155		105,119
Garage, Contr Expend	49,324	A51324	78,227
TOTAL Garage	49,324		78,227
Street Lighting, Contr Expend	6,643	A51824	5,786
TOTAL Street Lighting	6,643		5,786
TOTAL Transportation	159,123		189,131
Veterans Service, Contr Expend	800	A65104	800
TOTAL Veterans Service	800		800
TOTAL Economic Assistance And Opportunity	800		800
Youth Prog, Pers Serv	226,362	A73101	221,976
Youth Prog, Contr Expend	64,292	A73104	63,471
TOTAL Youth Prog	290,654		285,447
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	600	A75104	-642
TOTAL Historian	3,300		2,058
TOTAL Culture And Recreation	299,104		292,654
Environmental Control, Pers Serv		A80901	
Environmental Control, Contr Expend		A80904	
TOTAL Environmental Control	0		0
Cemetery, Contr Expend	2,825	A88104	3,212
TOTAL Cemetery	2,825		3,212
TOTAL Home And Community Services	2,825		3,212
State Retirement System	234,751	A90108	233,905
Police & Firemen Retirement, Empl Bnfts	678,546	A90158	684,390
Social Security, Employer Cont	297,780	A90308	303,177
Worker's Compensation, Empl Bnfts	87,407	A90408	71,559
Life Insurance, Empl Bnfts	4,316	A90458	4,726
Unemployment Insurance, Empl Bnfts	1,602	A90508	8,397
Disability Insurance, Empl Bnfts	5,389	A90558	3,883
Hospital & Medical (dental) Ins, Empl Bnft	934,591	A90608	1,107,880

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other Employee Benefits		A91898	2,679
TOTAL Employee Benefits	2,244,382		2,420,596
Debt Principal, Bond Anticipation Notes	78,500	A97306	44,000
TOTAL Debt Principal	78,500		44,000
Debt Interest, Bond Anticipation Notes	6,227	A97307	4,171
TOTAL Debt Interest	6,227		4,171
TOTAL Expenditures	7,746,100		8,102,916
TOTAL Detail Expenditures And Other Uses	7,746,100		8,102,916

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,061,019	A8021	2,809,681
Prior Period Adj -Increase In Fund Balance	416	A8012	-7,529
Restated Fund Balance - Beg of Year	2,061,434	A8022	2,802,152
ADD - REVENUES AND OTHER SOURCES	8,494,346		8,413,664
DEDUCT - EXPENDITURES AND OTHER USES	7,746,100		8,102,916
Fund Balance - End of Year	2,809,681	A8029	3,112,899

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	6,424,754	A1049N	6,540,471
Est Rev - Real Property Tax Items	251,000	A1099N	249,000
Est Rev - Non Property Tax Items	300,000	A1199N	300,000
Est Rev - Departmental Income	425,570	A1299N	422,050
Est Rev - Intergovernmental Charges	3,500	A2399N	0
Est Rev - Use of Money And Property	6,000	A2499N	6,000
Est Rev - Licenses And Permits	30,500	A2599N	30,900
Est Rev - Fines And Forfeitures	125,400	A2649N	110,000
Est Rev - Miscellaneous Local Sources	22,500	A2799N	27,500
Est Rev - State Aid	762,949	A3099N	726,182
TOTAL Estimated Revenues	8,352,173		8,412,103
Appropriated Fund Balance	150,000	A599N	415,000
TOTAL Estimated Other Sources	150,000		415,000
TOTAL Estimated Revenues And Other Sources	8,502,173		8,827,103

TOWN OF Manlius
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	1,641,378	A1999N	1,713,639
App - Public Safety	3,785,662	A3999N	3,871,033
App - Transportation	203,538	A5999N	203,128
App - Economic Assistance And Opportunity	800	A6999N	800
App - Culture And Recreation	317,967	A7999N	319,240
App - Home And Community Services	4,500	A8999N	4,500
App - Employee Benefits	2,497,128	A9199N	2,714,763
App - Debt Service	51,200	A9899N	0
TOTAL Appropriations	8,502,173		8,827,103
TOTAL Appropriations And Other Uses	8,502,173		8,827,103

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	346,212	B200	327,224
TOTAL Cash	346,212		327,224
Prepaid Expenses	19,958	B480	19,298
TOTAL Prepaid Expenses	19,958		19,298
TOTAL Assets and Deferred Outflows of Resources	366,170		346,522

TOWN OF Manlius
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		B600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Not in Spendable Form	19,958	B806	19,958
TOTAL Nonspendable Fund Balance	19,958		19,958
Assigned Appropriated Fund Balance	60,000	B914	60,000
Assigned Unappropriated Fund Balance	286,212	B915	266,564
TOTAL Assigned Fund Balance	346,212		326,564
TOTAL Fund Balance	366,170		346,522
TOTAL Liabilities, Deferred Inflows And Fund Balance	366,170		346,522

TOWN OF Manlius
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	181,925	B1001	152,262
TOTAL Real Property Taxes	181,925		152,262
Zoning Fees	2,800	B2110	1,600
Planning Board Fees	2,650	B2115	2,650
TOTAL Departmental Income	5,450		4,250
Misc Revenue, Other Govts	21,125	B2389	32,000
TOTAL Intergovernmental Charges	21,125		32,000
Interest And Earnings	690	B2401	427
TOTAL Use of Money And Property	690		427
Building And Alteration Permits	132,657	B2555	96,313
Permits, Other	900	B2590	2,550
TOTAL Licenses And Permits	133,557		98,863
Sales, Other	830	B2655	840
TOTAL Sale of Property And Compensation For Loss	830		840
TOTAL Revenues	343,577		288,642
TOTAL Detail Revenues And Other Sources	343,577		288,642

TOWN OF Manlius
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Safety Inspection, Pers Serv	133,605	B36201	146,942
Safety Inspection, Contr Expend	19,324	B36204	13,484
TOTAL Safety Inspection	152,929		160,426
TOTAL Public Safety	152,929		160,426
Zoning, Pers Serv	5,306	B80101	5,001
Zoning, Contr Expend	3,171	B80104	8,473
TOTAL Zoning	8,477		13,474
Planning, Pers Serv	28,962	B80201	27,644
Planning, Contr Expend	19,044	B80204	55,947
TOTAL Planning	48,006		83,591
TOTAL Home And Community Services	56,483		97,065
State Retirement, Empl Bnfts	33,779	B90108	16,773
Social Security , Empl Bnfts	12,689	B90308	13,514
Worker's Compensation, Empl Bnfts	7,645	B90408	6,977
Disability Insurance, Empl Bnfts	228	B90558	164
Hospital & Medical (dental) Ins, Empl Bnft	9,373	B90608	13,370
TOTAL Employee Benefits	63,713		50,799
TOTAL Expenditures	273,124		308,290
TOTAL Detail Expenditures And Other Uses	273,124		308,290

TOWN OF Manlius
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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	295,718	B8021	366,170
Restated Fund Balance - Beg of Year	295,718	B8022	366,170
ADD - REVENUES AND OTHER SOURCES	343,577		288,642
DEDUCT - EXPENDITURES AND OTHER USES	273,124		308,290
Fund Balance - End of Year	366,170	B8029	346,525

TOWN OF Manlius
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	152,262	B1049N	185,497
Est Rev - Departmental Income	38,000	B1299N	22,000
Est Rev - Use of Money And Property	750	B2499N	750
Est Rev - Licenses And Permits	71,200	B2599N	71,200
Est Rev - Sale of Prop And Comp For Loss	0	B2699N	
TOTAL Estimated Revenues	262,212		279,447
Appropriated Fund Balance	60,000	B599N	50,000
TOTAL Estimated Other Sources	60,000		50,000
TOTAL Estimated Revenues And Other Sources	322,212		329,447

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	10,000	B1999N	10,000
App - Public Safety	194,664	B3999N	201,447
App - Home And Community Services	65,000	B8999N	65,150
App - Employee Benefits	52,548	B9199N	52,850
TOTAL Appropriations	322,212		329,447
TOTAL Appropriations And Other Uses	322,212		329,447

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	116,727	CM200	137,797
TOTAL Cash	116,727		137,797
TOTAL Assets and Deferred Outflows of Resources	116,727		137,797

TOWN OF Manlius
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	0	CM600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Committed Fund Balance	39,258	CM913	39,297
TOTAL Committed Fund Balance	39,258		39,297
Assigned Unappropriated Fund Balance	77,469	CM915	98,499
TOTAL Assigned Fund Balance	77,469		98,499
TOTAL Fund Balance	116,727		137,797
TOTAL Liabilities, Deferred Inflows And Fund Balance	116,727		137,797

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Other General Dept Income	990	CM1289	770
Other Public Safety Income	18,359	CM1589	25,872
Other Culture And Recreation Income	2,000	CM2089	
TOTAL Departmental Income	21,349		26,642
Interest And Earnings	75	CM2401	81
TOTAL Use of Money And Property	75		81
Gifts And Donations	12,467	CM2705	2,488
TOTAL Miscellaneous Local Sources	12,467		2,488
TOTAL Revenues	33,890		29,212
TOTAL Detail Revenues And Other Sources	33,890		29,212

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other General Government Support-Contr Exp	911	CM19894	34
TOTAL Other General Government Support-Contr Exp	911		34
TOTAL General Government Support	911		34
Police, Contr	28,646	CM31204	8,108
TOTAL Police	28,646		8,108
TOTAL Public Safety	28,646		8,108
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	29,557		8,142
TOTAL Detail Expenditures And Other Uses	29,557		8,142

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	112,393	CM8021	116,727
Prior Period Adj -Increase In Fund Balance	1	CM8012	
Restated Fund Balance - Beg of Year	112,394	CM8022	116,727
ADD - REVENUES AND OTHER SOURCES	33,890		29,212
DEDUCT - EXPENDITURES AND OTHER USES	29,557		8,142
Fund Balance - End of Year	116,727	CM8029	137,794

TOWN OF Manlius
 Annual Update Document
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CM1-POLICE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	70,798	CM200	91,089
TOTAL Cash	70,798		91,089
TOTAL Assets and Deferred Outflows of Resources	70,798		91,089

TOWN OF Manlius
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CM1-POLICE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		CM600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	70,798	CM915	91,089
TOTAL Assigned Fund Balance	70,798		91,089
TOTAL Fund Balance	70,798		91,089
TOTAL Liabilities, Deferred Inflows And Fund Balance	70,798		91,089

TOWN OF Manlius
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CM1-POLICE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Other Public Safety Income	18,359	CM1589	25,872
TOTAL Departmental Income	18,359		25,872
Interest And Earnings	33	CM2401	38
TOTAL Use of Money And Property	33		38
Gifts And Donations	12,467	CM2705	2,488
TOTAL Miscellaneous Local Sources	12,467		2,488
TOTAL Revenues	30,858		28,399
TOTAL Detail Revenues And Other Sources	30,858		28,399

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CM1-POLICE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Police, Contr	28,646	CM31204	8,108
TOTAL Police	28,646		8,108
TOTAL Public Safety	28,646		8,108
TOTAL Expenditures	28,646		8,108
TOTAL Detail Expenditures And Other Uses	28,646		8,108

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CM1-POLICE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	68,587	CM8021	70,798
Prior Period Adj -Increase In Fund Balance		CM8012	
Restated Fund Balance - Beg of Year	68,587	CM8022	70,798
ADD - REVENUES AND OTHER SOURCES	30,858		28,399
DEDUCT - EXPENDITURES AND OTHER USES	28,646		8,108
Fund Balance - End of Year	70,798	CM8029	91,087

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CM2-FLOOD WATER STUDY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	4,740	CM200	4,743
TOTAL Cash	4,740		4,743
TOTAL Assets and Deferred Outflows of Resources	4,740		4,743

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CM2-FLOOD WATER STUDY

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	4,740	CM915	4,743
TOTAL Assigned Fund Balance	4,740		4,743
TOTAL Fund Balance	4,740		4,743
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,740		4,743

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CM2-FLOOD WATER STUDY

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	2	CM2401	2
TOTAL Use of Money And Property	2		2
TOTAL Revenues	2		2
TOTAL Detail Revenues And Other Sources	2		2

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CM2-FLOOD WATER STUDY

Results of Operation

Code Description	2013	EdpCode	2014
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	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,738	CM8021	4,740
Restated Fund Balance - Beg of Year	4,738	CM8022	4,740
ADD - REVENUES AND OTHER SOURCES	2		2
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	4,740	CM8029	4,743

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CM4-COURT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	1,930	CM200	2,668
TOTAL Cash	1,930		2,668
TOTAL Assets and Deferred Outflows of Resources	1,930		2,668

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CM4-COURT

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	1,930	CM915	2,668
TOTAL Assigned Fund Balance	1,930		2,668
TOTAL Fund Balance	1,930		2,668
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,930		2,668

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CM4-COURT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Other General Dept Income	990	CM1289	770
TOTAL Departmental Income	990		770
Interest And Earnings	2	CM2401	2
TOTAL Use of Money And Property	2		2
TOTAL Revenues	992		772
TOTAL Detail Revenues And Other Sources	992		772

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CM4-COURT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other General Government Support-Contr Exp	911	CM19894	34
TOTAL Other General Government Support-Contr Exp	911		34
TOTAL General Government Support	911		34
TOTAL Expenditures	911		34
TOTAL Detail Expenditures And Other Uses	911		34

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CM4-COURT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,850	CM8021	1,930
Restated Fund Balance - Beg of Year	1,850	CM8022	1,930
ADD - REVENUES AND OTHER SOURCES	992		772
DEDUCT - EXPENDITURES AND OTHER USES	911		34
Fund Balance - End of Year	1,930	CM8029	2,668

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CM5-PARKLAND TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	39,258	CM200	39,297
TOTAL Cash	39,258		39,297
TOTAL Assets and Deferred Outflows of Resources	39,258		39,297

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CM5-PARKLAND TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Committed Fund Balance	39,258	CM913	39,297
TOTAL Committed Fund Balance	39,258		39,297
TOTAL Fund Balance	39,258		39,297
TOTAL Liabilities, Deferred Inflows And Fund Balance	39,258		39,297

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CM5-PARKLAND TRUST

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Other Culture And Recreation Income	2,000	CM2089	
TOTAL Departmental Income	2,000		0
Interest And Earnings	39	CM2401	39
TOTAL Use of Money And Property	39		39
TOTAL Revenues	2,039		39
TOTAL Detail Revenues And Other Sources	2,039		39

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Results of Operation

Code Description	2013	EdpCode	2014
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CM5-PARKLAND TRUST

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	37,218	CM8021	39,258
Prior Period Adj -Increase In Fund Balance	1	CM8012	
Restated Fund Balance - Beg of Year	37,219	CM8022	39,258
ADD - REVENUES AND OTHER SOURCES	2,039		39
Fund Balance - End of Year	39,258	CM8029	39,296

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	419,650	DA200	487,190
TOTAL Cash	419,650		487,190
Accounts Receivable	15	DA380	15
TOTAL Other Receivables (net)	15		15
Prepaid Expenses	146,663	DA480	149,193
TOTAL Prepaid Expenses	146,663		149,193
Cash Special Reserves	39,729	DA230	
TOTAL Restricted Assets	39,729		0
TOTAL Assets and Deferred Outflows of Resources	606,058		636,398

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	33,564	DA600	211,147
TOTAL Accounts Payable	33,564		211,147
Accrued Liabilities	7,546	DA601	268
TOTAL Accrued Liabilities	7,546		268
TOTAL Liabilities	41,110		211,415
Fund Balance			
Not in Spendable Form	146,663	DA806	146,663
TOTAL Nonspendable Fund Balance	146,663		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	175,000	DA914	175,000
Assigned Unappropriated Fund Balance	168,285	DA915	28,320
TOTAL Assigned Fund Balance	343,285		203,320
TOTAL Fund Balance	564,948		424,983
TOTAL Liabilities, Deferred Inflows And Fund Balance	606,058		636,398

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	1,618,688	DA1001	1,871,891
TOTAL Real Property Taxes	1,618,688		1,871,891
Transportation Services, Other Govts	83,733	DA2300	109,505
TOTAL Intergovernmental Charges	83,733		109,505
Interest And Earnings	2,423	DA2401	1,151
TOTAL Use of Money And Property	2,423		1,151
Sales of Equipment	61,841	DA2665	37,899
TOTAL Sale of Property And Compensation For Loss	61,841		37,899
St Aid, Consolidated Highway Aid		DA3501	19,905
TOTAL State Aid	0		19,905
TOTAL Revenues	1,766,685		2,040,351
TOTAL Detail Revenues And Other Sources	1,766,685		2,040,351

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Machinery, Equip & Cap Outlay	219,296	DA51302	246,052
Machinery, Contr Expend	128,896	DA51304	137,859
TOTAL Machinery	348,191		383,911
Brush And Weeds, Pers Serv	43,216	DA51401	43,556
Brush And Weeds, Contr Expend	45,174	DA51404	41,023
TOTAL Brush And Weeds	88,390		84,579
Snow Removal, Pers Serv	745,294	DA51421	756,552
Snow Removal, Contr Expend	540,507	DA51424	607,167
TOTAL Snow Removal	1,285,800		1,363,718
TOTAL Transportation	1,722,381		1,832,208
State Retirement, Empl Bnfts	106,686	DA90108	126,986
Social Security , Empl Bnfts	57,748	DA90308	58,855
Worker's Compensation, Empl Bnfts	51,978	DA90408	48,844
Disability Insurance, Empl Bnfts	1,360	DA90558	402
Hospital & Medical (dental) Ins, Empl Bnft	130,156	DA90608	113,021
TOTAL Employee Benefits	347,928		348,108
TOTAL Expenditures	2,070,310		2,180,316
TOTAL Detail Expenditures And Other Uses	2,070,310		2,180,316

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	868,572	DA8021	564,948
Restated Fund Balance - Beg of Year	868,572	DA8022	564,948
ADD - REVENUES AND OTHER SOURCES	1,766,685		2,040,351
DEDUCT - EXPENDITURES AND OTHER USES	2,070,310		2,180,316
Fund Balance - End of Year	564,948	DA8029	424,985

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	1,872,055	DA1049N	2,087,092
EsT. ReV. - Intergovernmental Charges	80,649	DA2399N	82,255
Est Rev - Use of Money And Property	3,000	DA2499N	1,500
Est Rev - Sale of Prop And Comp For Loss	24,000	DA2699N	23,000
TOTAL Estimated Revenues	1,979,704		2,193,847
Appropriated Fund Balance	175,000	DA599N	65,000
TOTAL Estimated Other Sources	175,000		65,000
TOTAL Estimated Revenues And Other Sources	2,154,704		2,258,847

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	1,780,354	DA5999N	1,879,787
App - Employee Benefits	374,350	DA9199N	379,060
TOTAL Appropriations	2,154,704		2,258,847
TOTAL Appropriations And Other Uses	2,154,704		2,258,847

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	428,054	DB200	550,384
TOTAL Cash	428,054		550,384
Due From Other Funds		DB391	175
TOTAL Due From Other Funds	0		175
Prepaid Expenses	146,663	DB480	149,193
TOTAL Prepaid Expenses	146,663		149,193
TOTAL Assets and Deferred Outflows of Resources	574,717		699,752

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	1,550	DB600	13,406
TOTAL Accounts Payable	1,550		13,406
Accrued Liabilities		DB601	60
TOTAL Accrued Liabilities	0		60
TOTAL Liabilities	1,550		13,466
Fund Balance			
Not in Spendable Form	146,663	DB806	146,663
TOTAL Nonspendable Fund Balance	146,663		146,663
Assigned Unappropriated Fund Balance	426,504	DB915	539,622
TOTAL Assigned Fund Balance	426,504		539,622
TOTAL Fund Balance	573,167		686,285
TOTAL Liabilities, Deferred Inflows And Fund Balance	574,717		699,752

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	1,870,968	DB1001	1,906,970
TOTAL Real Property Taxes	1,870,968		1,906,970
Interest And Earnings	2,378	DB2401	999
TOTAL Use of Money And Property	2,378		999
Refunds of Prior Year's Expenditures		DB2701	1
TOTAL Miscellaneous Local Sources	0		1
St Aid, Consolidated Highway Aid	177,184	DB3501	177,642
TOTAL State Aid	177,184		177,642
TOTAL Revenues	2,050,530		2,085,612
TOTAL Detail Revenues And Other Sources	2,050,530		2,085,612

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Maint of Streets, Pers Serv	550,162	DB51101	545,084
Maint of Streets, Contr Expend	1,012,164	DB51104	1,098,114
TOTAL Maint of Streets	1,562,326		1,643,198
TOTAL Transportation	1,562,326		1,643,198
State Retirement, Empl Bnfts	106,686	DB90108	126,986
Social Security, Empl Bnfts	39,602	DB90308	39,425
Worker's Compensation, Empl Bnfts	42,485	DB90408	48,844
Disability Insurance, Empl Bnfts	613	DB90558	1,020
Hospital & Medical (dental) Ins, Empl Bnft	92,446	DB90608	113,021
TOTAL Employee Benefits	281,832		329,295
TOTAL Expenditures	1,844,158		1,972,493
TOTAL Detail Expenditures And Other Uses	1,844,158		1,972,493

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	366,795	DB8021	573,167
Restated Fund Balance - Beg of Year	366,795	DB8022	573,167
ADD - REVENUES AND OTHER SOURCES	2,050,530		2,085,612
DEDUCT - EXPENDITURES AND OTHER USES	1,844,158		1,972,493
Fund Balance - End of Year	573,167	DB8029	686,288

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	1,907,025	DB1049N	1,941,098
Est Rev - Use of Money And Property	3,000	DB2499N	1,200
Est Rev - State Aid	177,184	DB3099N	177,642
TOTAL Estimated Revenues	2,087,209		2,119,940
TOTAL Estimated Revenues And Other Sources	2,087,209		2,119,940

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	1,726,605	DB5999N	1,754,880
App - Employee Benefits	360,604	DB9199N	365,060
TOTAL Appropriations	2,087,209		2,119,940
TOTAL Appropriations And Other Uses	2,087,209		2,119,940

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	163,106	H200	158,141
TOTAL Cash	163,106		158,141
Due From Other Funds		H391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	163,106		158,141

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Bond Anticipation Notes Payable	147,574	H626	101,074
TOTAL Notes Payable	147,574		101,074
TOTAL Liabilities	147,574		101,074
Fund Balance			
Assigned Unappropriated Fund Balance	15,532	H915	57,067
TOTAL Assigned Fund Balance	15,532		57,067
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	15,532		57,067
TOTAL Liabilities, Deferred Inflows And Fund Balance	163,106		158,141

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	401	H2401	143
TOTAL Use of Money And Property	401		143
TOTAL Revenues	401		143
Bans Redeemed From Appropriations	81,000	H5731	46,500
TOTAL Proceeds of Obligations	81,000		46,500
TOTAL Other Sources	81,000		46,500
TOTAL Detail Revenues And Other Sources	81,401		46,643

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Refuse & Garbage, Equip & Cap Outlay	7,013	H81602	5,108
TOTAL Refuse & Garbage	7,013		5,108
TOTAL Home And Community Services	7,013		5,108
Debt Principal, Bond Anticipation Notes	2,500	H97306	
TOTAL Debt Principal	2,500		0
TOTAL Expenditures	9,513		5,108
TOTAL Detail Expenditures And Other Uses	9,513		5,108

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	119,698	H8021	15,532
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance	176,054	H8015	
Restated Fund Balance - Beg of Year	-56,356	H8022	15,532
ADD - REVENUES AND OTHER SOURCES	81,401		46,643
DEDUCT - EXPENDITURES AND OTHER USES	9,513		5,108
Fund Balance - End of Year	15,532	H8029	57,067

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(SD) DRAINAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	449,164	SD200	524,437
TOTAL Cash	449,164		524,437
TOTAL Assets and Deferred Outflows of Resources	449,164		524,437

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(SD) DRAINAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	449,164	SD915	524,437
TOTAL Assigned Fund Balance	449,164		524,437
TOTAL Fund Balance	449,164		524,437
TOTAL Liabilities, Deferred Inflows And Fund Balance	449,164		524,437

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(SD) DRAINAGE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	82,304	SD1001	100,997
TOTAL Real Property Taxes	82,304		100,997
Interest And Earnings	829	SD2401	492
TOTAL Use of Money And Property	829		492
TOTAL Revenues	83,133		101,489
TOTAL Detail Revenues And Other Sources	83,133		101,489

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(SD) DRAINAGE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Drainage, Contr Expend	40,648	SD85404	26,216
TOTAL Drainage	40,648		26,216
TOTAL Home And Community Services	40,648		26,216
TOTAL Expenditures	40,648		26,216
TOTAL Detail Expenditures And Other Uses	40,648		26,216

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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	406,679	SD8021	449,164
Restated Fund Balance - Beg of Year	406,679	SD8022	449,164
ADD - REVENUES AND OTHER SOURCES	83,133		101,489
DEDUCT - EXPENDITURES AND OTHER USES	40,648		26,216
Fund Balance - End of Year	449,164	SD8029	524,437

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	13,768	SF200	13,610
TOTAL Cash	13,768		13,610
TOTAL Assets and Deferred Outflows of Resources	13,768		13,610

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	13,768	SF915	13,610
TOTAL Assigned Fund Balance	13,768		13,610
TOTAL Fund Balance	13,768		13,610
TOTAL Liabilities, Deferred Inflows And Fund Balance	13,768		13,610

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	3,003,381	SF1001	3,026,432
TOTAL Real Property Taxes	3,003,381		3,026,432
Interest And Earnings	883	SF2401	14
TOTAL Use of Money And Property	883		14
TOTAL Revenues	3,004,264		3,026,445
TOTAL Detail Revenues And Other Sources	3,004,264		3,026,445

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Fire Protection, Contr Expend	3,003,971	SF34104	3,026,603
TOTAL Fire Protection	3,003,971		3,026,603
TOTAL Public Safety	3,003,971		3,026,603
TOTAL Expenditures	3,003,971		3,026,603
TOTAL Detail Expenditures And Other Uses	3,003,971		3,026,603

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,475	SF8021	13,768
Restated Fund Balance - Beg of Year	13,475	SF8022	13,768
ADD - REVENUES AND OTHER SOURCES	3,004,264		3,026,445
DEDUCT - EXPENDITURES AND OTHER USES	3,003,971		3,026,603
Fund Balance - End of Year	13,768	SF8029	13,608

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(SL) LIGHTING

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	-10,099	SL200	5,410
TOTAL Cash	-10,099		5,410
TOTAL Assets and Deferred Outflows of Resources	-10,099		5,410

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(SL) LIGHTING

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance		SL915	5,410
TOTAL Assigned Fund Balance	0		5,410
Unassigned Fund Balance	-10,099	SL917	
TOTAL Unassigned Fund Balance	-10,099		0
TOTAL Fund Balance	-10,099		5,410
TOTAL Liabilities, Deferred Inflows And Fund Balance	-10,099		5,410

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	96,650	SL1001	105,697
TOTAL Real Property Taxes	96,650		105,697
Interest And Earnings	61	SL2401	22
TOTAL Use of Money And Property	61		22
TOTAL Revenues	96,711		105,719
TOTAL Detail Revenues And Other Sources	96,711		105,719

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Street Lighting, Contr Expend	92,985	SL51824	90,209
TOTAL Street Lighting	92,985		90,209
TOTAL Transportation	92,985		90,209
TOTAL Expenditures	92,985		90,209
TOTAL Detail Expenditures And Other Uses	92,985		90,209

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-13,825	SL8021	-10,099
Restated Fund Balance - Beg of Year	-13,825	SL8022	-10,099
ADD - REVENUES AND OTHER SOURCES	96,711		105,719
DEDUCT - EXPENDITURES AND OTHER USES	92,985		90,209
Fund Balance - End of Year	-10,099	SL8029	5,411

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	-24,384	SR200	-62,956
TOTAL Cash	-24,384		-62,956
Prepaid Expenses		SR480	
TOTAL Prepaid Expenses	0		0
TOTAL Assets and Deferred Outflows of Resources	-24,384		-62,956

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Accrued Liabilities		SR601	
TOTAL Accrued Liabilities	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance		SR915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-24,384	SR917	-62,956
TOTAL Unassigned Fund Balance	-24,384		-62,956
TOTAL Fund Balance	-24,384		-62,956
TOTAL Liabilities, Deferred Inflows And Fund Balance	-24,384		-62,956

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Special Assessments	1,101,329	SR1030	1,110,545
TOTAL Real Property Taxes	1,101,329		1,110,545
Interest And Earnings	795	SR2401	262
TOTAL Use of Money And Property	795		262
TOTAL Revenues	1,102,124		1,110,807
TOTAL Detail Revenues And Other Sources	1,102,124		1,110,807

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Refuse & Garbage, Pers Serv	15,779	SR81601	20,990
Refuse & Garbage, Contr Expend	1,119,926	SR81604	1,125,110
TOTAL Refuse & Garbage	1,135,705		1,146,100
TOTAL Home And Community Services	1,135,705		1,146,100
Social Security, Empl Bnfts		SR90308	529
Hospital & Medical (dental) Ins, Empl Bnft	2,498	SR90608	2,750
TOTAL Employee Benefits	2,498		3,279
TOTAL Expenditures	1,138,203		1,149,379
TOTAL Detail Expenditures And Other Uses	1,138,203		1,149,379

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	11,694	SR8021	-24,384
Restated Fund Balance - Beg of Year	11,694	SR8022	-24,384
ADD - REVENUES AND OTHER SOURCES	1,102,124		1,110,807
DEDUCT - EXPENDITURES AND OTHER USES	1,138,203		1,149,379
Fund Balance - End of Year	-24,384	SR8029	-62,954

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	139,969	SS200	168,260
TOTAL Cash	139,969		168,260
TOTAL Assets and Deferred Outflows of Resources	139,969		168,260

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	139,969	SS915	168,260
TOTAL Assigned Fund Balance	139,969		168,260
TOTAL Fund Balance	139,969		168,260
TOTAL Liabilities, Deferred Inflows And Fund Balance	139,969		168,260

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	226,604	SS1001	223,574
TOTAL Real Property Taxes	226,604		223,574
Sewer Serv Other Govts	960	SS2374	960
TOTAL Intergovernmental Charges	960		960
Interest And Earnings	281	SS2401	154
TOTAL Use of Money And Property	281		154
TOTAL Revenues	227,845		224,688
TOTAL Detail Revenues And Other Sources	227,845		224,688

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Sewer Administration, Contr Expend	31,600	SS81104	27,136
TOTAL Sewer Administration	31,600		27,136
Sanitary Sewers, Contr Expend	21,978	SS81204	22,815
TOTAL Sanitary Sewers	21,978		22,815
Sewage Treat Disp, Contr Expend	132,629	SS81304	126,993
TOTAL Sewage Treat Disp	132,629		126,993
TOTAL Home And Community Services	186,206		176,944
Debt Principal, Serial Bonds	10,000	SS97106	10,000
TOTAL Debt Principal	10,000		10,000
Debt Interest, Serial Bonds	9,950	SS97107	9,450
TOTAL Debt Interest	9,950		9,450
TOTAL Expenditures	206,157		196,394
TOTAL Detail Expenditures And Other Uses	206,157		196,394

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	118,281	SS8021	139,969
Prior Period Adj -Decrease In Fund Balance		SS8015	3
Restated Fund Balance - Beg of Year	118,281	SS8022	139,966
ADD - REVENUES AND OTHER SOURCES	227,845		224,688
DEDUCT - EXPENDITURES AND OTHER USES	206,157		196,394
Fund Balance - End of Year	139,969	SS8029	168,259

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	206,444	SS1049N	218,785
Est Rev-Intergovernmental Charges	960	SS2399N	960
Est Rev - Use of Money And Property	380	SS2499N	
TOTAL Estimated Revenues	207,784		219,745
TOTAL Estimated Revenues And Other Sources	207,784		219,745

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Home And Community Services	186,994	SS8999N	196,694
TOTAL Appropriations	186,994		196,694
Budgetary Provision For Other Uses	20,790	SS962N	23,051
TOTAL Other Uses	20,790		23,051
TOTAL Appropriations And Other Uses	207,784		219,745

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	59,119	SW200	65,506
TOTAL Cash	59,119		65,506
TOTAL Assets and Deferred Outflows of Resources	59,119		65,506

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Appropriated Fund Balance	6,457	SW914	
Assigned Unappropriated Fund Balance	52,572	SW915	65,506
TOTAL Assigned Fund Balance	59,029		65,506
TOTAL Fund Balance	59,029		65,506
TOTAL Liabilities, Deferred Inflows And Fund Balance	59,029		65,506

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	137,273	SW1001	87,221
TOTAL Real Property Taxes	137,273		87,221
Interest And Earnings	165	SW2401	94
TOTAL Use of Money And Property	165		94
TOTAL Revenues	137,438		87,314
Bond Anticipation Notes		SW5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	137,438		87,314

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Water Administration, Contr Expend	73,608	SW83104	21,987
TOTAL Water Administration	73,608		21,987
Water Trans & Distrib, Contr Expend	54,224	SW83404	56,203
TOTAL Water Trans & Distrib	54,224		56,203
TOTAL Home And Community Services	127,832		78,190
Debt Principal, Bond Anticipation Notes		SW97306	2,500
TOTAL Debt Principal	0		2,500
Debt Interest, Bond Anticipation Notes	385	SW97307	237
TOTAL Debt Interest	385		237
TOTAL Expenditures	128,217		80,927
TOTAL Detail Expenditures And Other Uses	128,217		80,927

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	49,899	SW8021	59,119
Restated Fund Balance - Beg of Year	49,899	SW8022	59,119
ADD - REVENUES AND OTHER SOURCES	137,438		87,314
DEDUCT - EXPENDITURES AND OTHER USES	128,217		80,927
Fund Balance - End of Year	59,119	SW8029	65,505

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	87,027	SW1049N	81,017
Est Rev-Intergovernmental Charges	1,100	SW2399N	0
Est Rev - Use of Money And Property	149	SW2499N	0
TOTAL Estimated Revenues	88,276		81,017
Appropriated Fund Balance	6,457	SW599N	0
TOTAL Estimated Other Sources	6,457		0
TOTAL Estimated Revenues And Other Sources	94,733		81,017

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Home And Community Services	57,620	SW8999N	78,277
App - Debt Service	2,750	SW9899N	2,740
TOTAL Appropriations	60,370		81,017
Budgetary Provision For Other Uses	34,363	SW962N	
TOTAL Other Uses	34,363		0
TOTAL Appropriations And Other Uses	94,733		81,017

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	280,480	TA200	275,336
TOTAL Cash	280,480		275,336
Accrued Interest Receivable	350	TA381	350
TOTAL Other Receivables (net)	350		350
TOTAL Assets and Deferred Outflows of Resources	280,830		275,686

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	390	TA630	565
TOTAL Due To Other Funds	390		565
Consolidated Payroll	-708	TA10	-46,400
Deferred Compensation	2,290	TA17	2,290
State Retirement	13,144	TA18	13,103
Disability Insurance	-5,774	TA19	-3,334
Group Insurance	62,976	TA20	63,503
Nys Income Tax	-246	TA21	-246
Federal Income Tax	-548	TA22	-548
Assoc & Union Dues	-10	TA24	-10
Social Security Tax	-260	TA26	-260
Guaranty & Bid Deposits	207,062	TA30	243,880
Bail Deposits	1,526	TA35	2,376
Other Funds (specify)	987	TA85	768
TOTAL Agency Liabilities	280,440		275,122
TOTAL Liabilities	280,830		275,686
TOTAL Liabilities, Deferred Inflows And Fund Balance	280,830		275,686

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	190,000	W129	180,000
TOTAL Provision To Be Made In Future Budgets	190,000		180,000
TOTAL Assets and Deferred Outflows of Resources	190,000		180,000

TOWN OF Manlius
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	0		0
Bonds Payable	190,000	W628	180,000
TOTAL Bond And Long Term Liabilities	190,000		180,000
TOTAL Liabilities	190,000		180,000
TOTAL Liabilities	190,000		180,000

TOWN OF Manlius
Statement of Indebtedness
For the Fiscal Year Ending 2014

05/21/2015

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	\$132,000	\$44,000	\$0	\$0		\$88,000
2011	BAN N	Water			02/10/2011	02/10/2012	1.79%		\$23,075	\$15,574	\$2,500	\$0	\$0		\$13,074
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$147,574	\$46,500	\$0	\$0	\$0	\$101,074
2006	BOND N	Acquisition of Sewer District			06/12/2006	03/15/2026	5.00%		\$257,000	\$190,000	\$10,000	\$0	\$0		\$180,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$190,000	\$10,000	\$0	\$0	\$0	\$180,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$337,574	\$56,500	\$0	\$0	\$0	\$281,074

TOWN OF Manlius
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$3,874,989.00
Time Deposits	9Z2021	\$502,216.00
Total		\$4,377,705.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$4,377,705.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$10,000,000.00
Total		\$14,377,705.00
 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 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3350	\$4,743	\$0	\$0	\$4,743
****-5365	\$34,363	\$0	\$0	\$34,363
****-4280	\$25,088	\$0	\$0	\$25,088
****-2980	\$3,149	\$0	\$0	\$3,149
****-2998	\$57,090	\$0	\$0	\$57,090
****-3003	\$1,488	\$0	\$0	\$1,488
****-4352	\$39,973	\$0	\$0	\$39,973
****-0232	\$63,876	\$45,472	\$10,364	\$98,984
****-0065	\$38,791	\$0	\$32,410	\$6,381
****-0488	\$158,035	\$0	\$0	\$158,035
****-3696	\$3,418,868	\$0	\$14,457	\$3,404,412
****-5311	\$39,297	\$0	\$0	\$39,297
****-3508	\$1,987	\$0	\$0	\$1,987
****-0002	\$502,216	\$0	\$0	\$502,216
****-Cash	\$500	\$0	\$0	\$500
	Total Adjusted Bank Balance			<u>\$4,377,705</u>
	Petty Cash			<u>\$0.00</u>
	Adjustments			<u>\$0.00</u>
	Total Cash		9ZCASH *	<u>\$4,377,705</u>
	Total Cash Balance All Funds		9ZCASHB *	<u>\$4,377,705</u>
	* Must be equal			

TOWN OF Manlius
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$504,650.00	50	25	
90158	Police and Fire Retirement	\$684,390.00	36		
90258	Local Pension Fund				
90308	Social Security	\$415,500.00	92	110	
90408	Worker's Compensation Insurance	\$176,224.00	92	110	
90458	Life Insurance	\$4,726.00	36		
90508	Unemployment Insurance	\$8,397.00	92	110	
90558	Disability Insurance	\$5,470.00	92	110	
90608	Hospital and Medical (Dental) Insurance	\$1,350,042.00	79		57
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$2,678.00			
Total		\$3,152,077.00			
Computed Total From Financial Section (comparative purposes only)		\$3,152,077.57			

TOWN OF Manlius
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$107,591	38,564	gallons	gallons
Diesel Fuel	\$118,447	37,534	gallons	gallons
Fuel Oil			gallons	
Natural Gas	\$16,788	19,744	cubic feet	therms
Electricity	\$153,037	654,563	kilowatt-hours	
Coal			tons	

TOWN OF Manlius
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

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 12/31/2014, 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 12/31/2014 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

04/20/2015
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 2014

(A) GENERAL

Adjustment Reason

Account Code A8012 Correction to Prior Year Court Fees

CM1-POLICE

Adjustment Reason

Account Code CM8012 Adj

(SS) SEWER

Adjustment Reason

Account Code SS8015 misc adjustment