

NOT FINAL

**Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024**

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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***

Certification Statement

I, John T. Deer (LG310350600000A), hereby certify that I am the Chief Financial 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 12/31/2024, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- B - General Town-Outside Village
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SD - Special District(s) Drainage
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SR - Special District(s) Refuse and Garbage
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- W - Schedule of Non-Current Government Liabilities

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All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$1,086,978.86 | \$3,180,992.48 | \$3,830,392.45 |
| 201 - Cash In Time Deposits | \$520,462.83 | - | - |
| 210 - Petty Cash | \$650.00 | \$550.00 | \$550.00 |
| Total for Cash and Cash Equivalents | \$1,608,091.69 | \$3,181,542.48 | \$3,830,942.45 |
| Net Other Receivables | | | |
| 380 - Accounts Receivable | \$51,903.51 | \$15,663.87 | \$6,836.93 |
| Total for Net Other Receivables | \$51,903.51 | \$15,663.87 | \$6,836.93 |
| Due From | | | |
| 410 - Due from State and Federal Government | - | \$5,225.71 | - |
| 440 - Due from Other Governments <i>Onondaga County</i> | \$413,828.41 | \$310,432.89 | \$494,341.43 |
| Total for Due From | \$413,828.41 | \$315,658.60 | \$494,341.43 |
| Other Assets | | | |
| 480 - Prepaid Expenses | \$1,887,700.83 | \$1,386,759.93 | \$1,204,845.78 |
| Total for Other Assets | \$1,887,700.83 | \$1,386,759.93 | \$1,204,845.78 |
| Total for Assets | \$3,961,524.44 | \$4,899,624.88 | \$5,536,966.59 |
| Total for Assets and Deferred Outflows | \$3,961,524.44 | \$4,899,624.88 | \$5,536,966.59 |

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**A - General
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | \$264,667.63 | \$233,845.29 | \$52,874.24 |
| 601 - Accrued Liabilities | \$1,528,624.43 | \$155,998.30 | \$169,389.82 |
| 651 - Accrued Interest Payable | - | - | \$3,457.00 |
| 730 - Guaranty & Bid Deposits | \$197,554.38 | \$549,509.92 | \$509,433.00 |
| Total for Payables | \$1,990,846.44 | \$939,353.51 | \$735,154.06 |
| Payroll Liabilities | | | |
| 710 - Consolidated Payroll | - | - | \$2,556.00 |
| Total for Payroll Liabilities | \$0.00 | \$0.00 | \$2,556.00 |
| Due to | | | |
| 631 - Due To Other Governments <i>OCWA, Spectrum</i> | \$14,247.75 | \$27.46 | \$1,973.00 |
| 718 - State Retirement | \$56,391.17 | \$37,599.74 | \$43,023.00 |
| Total for Due to | \$70,638.92 | \$37,627.20 | \$44,996.00 |
| Other Liabilities | | | |
| 686 - Judgments and Claims Payable | - | - | \$55,340.00 |
| 688 - Other Liabilities <i>Unclaimed Bail Deposits, Currency Property, Solar Deposits</i> | \$359,627.68 | \$1,616,297.70 | \$1,009,209.92 |
| 690 - Overpayments and Clearing Account | \$27,464.43 | \$17,408.36 | - |
| 717 - Deferred Compensation | - | \$34.68 | \$35.00 |

Town of Manlius
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**A - General
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| 719 - Disability Insurance | \$31,544.49 | \$25,431.18 | \$21,553.00 |
| 720 - Group Insurance | \$288,165.38 | \$185,802.30 | \$73,091.00 |
| Total for Other Liabilities | \$706,801.98 | \$1,844,974.22 | \$1,159,228.92 |
| Total for Liabilities | \$2,768,287.34 | \$2,821,954.93 | \$1,941,934.98 |
| Fund Balance | | | |
| Nonspendable Fund Balance | | | |
| 806 - Not In Spendable Form | \$1,887,700.83 | \$1,386,759.93 | \$1,204,845.78 |
| Total for Nonspendable Fund Balance | \$1,887,700.83 | \$1,386,759.93 | \$1,204,845.78 |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | - | \$690,910.02 | \$870,000.00 |
| Total for Assigned Fund Balance | \$0.00 | \$690,910.02 | \$870,000.00 |
| Unassigned Fund Balance | | | |
| 917 - Unassigned Fund Balance | (\$694,463.73) | - | \$1,520,186.24 |
| Total for Unassigned Fund Balance | (\$694,463.73) | \$0.00 | \$1,520,186.24 |
| Total for Fund Balance | \$1,193,237.10 | \$2,077,669.95 | \$3,595,032.02 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$3,961,524.44 | \$4,899,624.88 | \$5,536,967.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$9,058,534.26 | \$8,418,415.12 | \$8,258,587.00 |
| Total for Property Taxes | \$9,058,534.26 | \$8,418,415.12 | \$8,258,587.00 |
| Property Tax Items | | | |
| 1081 - Other Payments In Lieu of Taxes | \$16,477.73 | \$11,460.05 | \$11,601.00 |
| 1090 - Interest and Penalties on Real Prop Taxes | \$90,127.71 | \$85,541.30 | \$63,980.00 |
| Total for Property Tax Items | \$106,605.44 | \$97,001.35 | \$75,581.00 |
| Non-Property Tax Items | | | |
| 1170 - Franchise Tax | \$302,326.48 | \$319,131.25 | \$320,567.00 |
| Total for Non-Property Tax Items | \$302,326.48 | \$319,131.25 | \$320,567.00 |
| Departmental Income | | | |
| 1255 - Clerk Fees | \$5,435.86 | \$6,654.90 | \$5,924.00 |
| 2001 - Park and Recreational Charges | \$82,609.38 | \$93,745.33 | \$74,377.00 |
| Total for Departmental Income | \$88,045.24 | \$100,400.23 | \$80,301.00 |
| Intergovernmental Charges | | | |
| 2260 - Public Safety Services Other Governments <i>Dog Control, Stop DWI, SIRO/SPO for local schools.</i> | \$1,158,272.17 | \$837,365.03 | \$769,350.00 |
| 2350 - Youth Recreation Services Other Governments | - | \$2,634.00 | \$2,634.00 |

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**A - General
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|---------------------|---------------------|
| Total for Intergovernmental Charges | \$1,158,272.17 | \$839,999.03 | \$771,984.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$348,574.41 | \$218,805.85 | \$12,920.00 |
| 2421 - Lease Payments Collected | \$14,977.75 | - | - |
| Total for Use of Money and Property | \$363,552.16 | \$218,805.85 | \$12,920.00 |
| Licenses and Permits | | | |
| 2530 - Games of Chance | \$1,176.46 | \$1,927.39 | \$3,175.00 |
| 2544 - Dog Licenses | \$16,644.00 | \$17,964.00 | \$19,131.00 |
| Total for Licenses and Permits | \$17,820.46 | \$19,891.39 | \$22,306.00 |
| Fines and Forfeitures | | | |
| 2610 - Fines and Forfeited Bail | \$103,168.02 | \$62,083.45 | \$51,782.00 |
| Total for Fines and Forfeitures | \$103,168.02 | \$62,083.45 | \$51,782.00 |
| Sales of Property and Compensation for Loss | | | |
| 2655 - Sales Other | \$119.75 | \$254.79 | \$435.00 |
| 2665 - Sales of Equipment | \$10,180.50 | \$14,186.50 | \$9,459.00 |
| 2680 - Insurance Recoveries | \$1,000.00 | - | \$0.00 |
| Total for Sales of Property and Compensation for Loss | \$11,300.25 | \$14,441.29 | \$9,894.00 |
| Other Revenues | | | |
| 2700 - Reimbursement of Medicare Part D Expenditures | \$22,339.90 | \$31,032.03 | \$24,026.00 |
| 2701 - Refunds of Prior Year Expenditures | \$77.01 | - | \$13,687.00 |
| 2750 - AIM Related Payments | - | - | \$111,763.00 |

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**A - General
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|------------------------|------------------------|------------------------|
| 2770 - Unclassified <i>Police Report Copies, Subpoena Fee, ChargePoint Revenue, Misc Town Clerk Fee, PERMA, Solor Simplified Civic Contribution & Unclaimed Funds from NYS</i> | \$8,140.10 | \$31,738.52 | \$14,794.00 |
| Total for Other Revenues | \$30,557.01 | \$62,770.55 | \$164,270.00 |
| State Aid | | | |
| 3001 - State Aid Revenue Sharing | \$111,763.00 | \$111,763.00 | - |
| 3005 - State Aid Mortgage Tax | \$753,449.66 | \$620,572.41 | \$900,781.00 |
| 3089 - State Aid Other <i>NYS DEC EV Charging Station, NYSEDA Grant, TMA</i> | \$59,104.40 | - | \$3,283.00 |
| 3389 - State Aid Other Public Safety | \$234,270.21 | \$107,496.97 | \$20,329.00 |
| Total for State Aid | \$1,158,587.27 | \$839,832.38 | \$924,393.00 |
| Federal Aid | | | |
| 4089 - Federal Aid Other | \$477,481.80 | \$433,279.87 | \$1,013,330.00 |
| Total for Federal Aid | \$477,481.80 | \$433,279.87 | \$1,013,330.00 |
| Total for Revenues | \$12,876,250.56 | \$11,426,051.76 | \$11,705,915.00 |
| Other Sources | | | |
| Operating Transfers | | | |
| 5031 - Interfund Transfers | - | - | \$123,987.00 |
| Total for Operating Transfers | \$0.00 | \$0.00 | \$123,987.00 |
| Total for Other Sources | \$0.00 | \$0.00 | \$123,987.00 |

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**A - General
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|------------------------|------------------------|------------------------|
| Total for Revenues and Other Sources | \$12,876,250.56 | \$11,426,051.76 | \$11,829,902.00 |

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**A - General
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|---------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Legislative Board | | | |
| 10101 - Legislative Board - Personal Services | \$83,226.92 | \$81,561.48 | \$78,466.00 |
| 10104 - Legislative Board - Contractual | \$54,017.00 | \$74,188.59 | \$16,382.00 |
| Total for Legislative Board | \$137,243.92 | \$155,750.07 | \$94,848.00 |
| Judicial | | | |
| 11101 - Municipal Court - Personal Services | \$232,271.51 | \$206,198.20 | \$195,216.00 |
| 11104 - Municipal Court - Contractual | \$3,520.91 | \$3,934.19 | \$3,542.00 |
| Total for Judicial | \$235,792.42 | \$210,132.39 | \$198,758.00 |
| Executive | | | |
| 12201 - Supervisor - Personal Services | \$252,716.81 | \$237,904.85 | \$183,018.00 |
| 12202 - Supervisor - Equipment and Capital Outlay | - | - | \$1,210.00 |
| 12204 - Supervisor - Contractual | \$85,424.70 | \$96,675.64 | \$97,625.00 |
| Total for Executive | \$338,141.51 | \$334,580.49 | \$281,853.00 |
| Finance | | | |
| 13301 - Tax Collection - Personal Services | \$101,769.00 | \$94,924.60 | \$103,675.00 |
| 13302 - Tax Collection - Equipment and Capital Outlay | \$583.96 | \$2,044.26 | \$0.00 |
| 13304 - Tax Collection - Contractual | \$7,985.22 | \$6,313.67 | \$6,964.00 |

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**A - General
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|---------------------|
| 13551 - Assessment - Personal Services | \$293,843.24 | \$265,438.44 | \$253,883.00 |
| 13552 - Assessment - Equipment and Capital Outlay | - | \$147.99 | \$2,627.00 |
| 13554 - Assessment - Contractual | \$38,198.86 | \$40,088.85 | \$37,920.00 |
| Total for Finance | \$442,380.28 | \$408,957.81 | \$405,069.00 |
| Municipal Staff | | | |
| 14101 - Clerk - Personal Services | \$181,766.10 | \$135,176.00 | \$149,715.00 |
| 14104 - Clerk - Contractual | \$12,757.68 | \$14,608.40 | \$11,767.00 |
| 14204 - Law - Contractual | \$171,751.86 | \$160,646.45 | \$89,954.00 |
| 14301 - Personnel - Personal Services | - | \$423.06 | \$1,000.00 |
| 14404 - Engineer - Contractual | \$20,000.00 | \$304,889.00 | \$26,964.00 |
| 14504 - Elections - Contractual | - | \$14,201.49 | - |
| 14601 - Records Management - Personal Services | - | \$4,000.00 | - |
| 14604 - Records Management - Contractual | \$57,637.90 | \$5,027.50 | (\$222.00) |
| Total for Municipal Staff | \$443,913.54 | \$638,971.90 | \$279,178.00 |
| Shared Services | | | |
| 16201 - Operation of Plant - Personal Services | \$19,427.00 | \$19,251.52 | \$17,369.00 |
| 16202 - Operation of Plant - Equipment and Capital Outlay | \$49,353.74 | - | \$41,131.00 |
| 16204 - Operation of Plant - Contractual | \$343,969.05 | \$500,590.09 | \$324,264.00 |
| 16404 - Central Garage - Contractual | \$122,256.77 | \$109,718.40 | \$116,349.00 |
| 16704 - Central Printing and Mailing - Contractual | \$64,504.98 | \$78,720.64 | \$50,104.00 |
| Total for Shared Services | \$599,511.54 | \$708,280.65 | \$549,217.00 |
| Special Items | | | |
| 19104 - Unallocated Insurance - Contractual | \$80,384.92 | \$233,968.78 | \$208,894.00 |

Town of Manlius
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**A - General
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| 19304 - Judgements and Claims - Contractual | \$24,638.96 | \$19,586.32 | \$29,344.00 |
| 19504 - Taxes and Assessments on Municipal Property - Contractual | \$915.10 | \$926.86 | \$951.00 |
| Total for Special Items | \$105,938.98 | \$254,481.96 | \$239,189.00 |
| Total for General Government Support | \$2,302,922.19 | \$2,711,155.27 | \$2,048,112.00 |
| Public Safety | | | |
| Law Enforcement | | | |
| 31201 - Police - Personal Services | \$4,746,791.84 | \$4,439,514.01 | \$4,041,876.00 |
| 31202 - Police - Equipment and Capital Outlay | \$567,686.14 | \$165,500.00 | \$144,533.00 |
| 31204 - Police - Contractual | \$808,121.67 | \$684,159.95 | \$746,774.00 |
| Total for Law Enforcement | \$6,122,599.65 | \$5,289,173.96 | \$4,933,183.00 |
| Traffic Control | | | |
| 33101 - Traffic Control - Personal Services | \$13,630.13 | \$12,038.26 | \$11,415.00 |
| 33104 - Traffic Control - Contractual | \$820.08 | \$1,010.47 | \$279.00 |
| Total for Traffic Control | \$14,450.21 | \$13,048.73 | \$11,694.00 |
| Animal Control | | | |
| 35104 - Dog Control - Contractual | \$37,932.25 | \$42,210.05 | \$32,723.00 |
| Total for Animal Control | \$37,932.25 | \$42,210.05 | \$32,723.00 |
| Total for Public Safety | \$6,174,982.11 | \$5,344,432.74 | \$4,977,600.00 |
| Transportation | | | |

Town of Manlius
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**A - General
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|---------------------|
| Highway | | | |
| 50101 - Highway and Street Administration - Personal Services | \$145,499.99 | \$135,088.94 | \$136,495.00 |
| 50104 - Highway and Street Administration - Contractual | \$743.00 | \$1,746.00 | \$2,086.00 |
| 51322 - Garage - Equipment and Capital Outlay | - | - | \$151,540.00 |
| 51324 - Garage - Contractual | \$406,309.23 | \$363,768.38 | \$62,690.00 |
| 51824 - Street Lighting - Contractual | \$1,167.96 | \$4,627.84 | \$5,090.00 |
| Total for Highway | \$553,720.18 | \$505,231.16 | \$357,901.00 |
| Total for Transportation | \$553,720.18 | \$505,231.16 | \$357,901.00 |
| Economic Assistance and Opportunity | | | |
| Economic Opportunity and Development | | | |
| 65104 - Veterans Service - Contractual | \$600.00 | \$600.00 | \$2,400.00 |
| Total for Economic Opportunity and Development | \$600.00 | \$600.00 | \$2,400.00 |
| Total for Economic Assistance and Opportunity | \$600.00 | \$600.00 | \$2,400.00 |
| Culture and Recreation | | | |
| Recreation | | | |
| 73101 - Youth Programs - Personal Services | \$339,133.14 | \$306,324.28 | \$275,929.00 |
| 73104 - Youth Programs - Contractual | \$97,211.26 | \$77,305.78 | \$67,028.00 |
| Total for Recreation | \$436,344.40 | \$383,630.06 | \$342,957.00 |
| Culture | | | |
| 74504 - Museum/Art Gallery - Contractual | \$8,000.00 | \$8,000.00 | \$8,000.00 |

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**A - General
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| 75104 - Historian - Contractual | \$4,000.00 | - | \$4,000.00 |
| Total for Culture | \$12,000.00 | \$8,000.00 | \$12,000.00 |
| Total for Culture and Recreation | \$448,344.40 | \$391,630.06 | \$354,957.00 |
| Home and Community Services | | | |
| Special Services | | | |
| 88104 - Cemetery - Contractual | \$5,422.50 | \$495.00 | \$5,242.00 |
| Total for Special Services | \$5,422.50 | \$495.00 | \$5,242.00 |
| Total for Home and Community Services | \$5,422.50 | \$495.00 | \$5,242.00 |
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$190,010.22 | \$151,360.08 | \$201,278.00 |
| 90158 - Police Retirement - Employee Benefits | \$969,239.58 | \$822,861.00 | \$768,743.00 |
| 90308 - Social Security - Employee Benefits | \$475,510.72 | \$442,456.58 | \$399,862.00 |
| 90408 - Workers' Compensation - Employee Benefits | \$74,536.44 | \$51,164.75 | \$96,760.00 |
| 90458 - Life Insurance - Employee Benefits | \$4,617.75 | \$5,387.88 | \$4,512.00 |
| 90508 - Unemployment Insurance - Employee Benefits | \$132.09 | \$5,001.88 | \$8,583.00 |
| 90558 - Disability Insurance - Employee Benefits | \$5,422.84 | \$4,481.33 | - |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$1,951,821.00 | \$2,052,100.38 | \$2,017,192.00 |
| 90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Employee Assistance Program</i> | \$3,401.39 | \$1,701.05 | \$4,921.00 |

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Annual Financial Report
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**A - General
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|------------------------|------------------------|------------------------|
| Total for Employee Benefits | \$3,674,692.03 | \$3,536,514.93 | \$3,501,851.00 |
| Total for Employee Benefits | \$3,674,692.03 | \$3,536,514.93 | \$3,501,851.00 |
| Debt Service | | | |
| Debt Service | | | |
| 97306 - Bond Anticipation Notes - Debt Principal | - | - | \$0.00 |
| 97307 - Bond Anticipation Notes - Debt Interest | - | - | \$0.00 |
| Total for Debt Service | \$0.00 | \$0.00 | \$0.00 |
| Total for Debt Service | \$0.00 | \$0.00 | \$0.00 |
| Total for Expenditures | \$13,160,683.41 | \$12,490,059.16 | \$11,248,063.00 |
| Other Uses | | | |
| Interfund Transfers | | | |
| Interfund Transfers | | | |
| 99019 - Transfers to Other Funds - Interfund Transfer | - | - | \$0.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Other Uses | \$0.00 | \$0.00 | \$0.00 |
| Total for Expenditures and Other Uses | \$13,160,683.41 | \$12,490,059.16 | \$11,248,063.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
 Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------|-----------------|-----------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$2,077,669.95 | \$3,595,031.38 | \$3,013,192.38 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | \$600,000.00 | \$453,354.03 | \$0.00 |
| <i>This is the amount that the Town appropriated but couldn't use.</i> | | | |
| 8022 - Restated Fund Balance - Beginning of Year | \$1,477,669.95 | \$3,141,677.35 | \$3,013,192.38 |
| Add Revenues and Other Sources | \$12,876,250.56 | \$11,426,051.76 | \$11,829,902.00 |
| Deduct Expenditures and Other Uses | \$13,160,683.41 | \$12,490,059.16 | \$11,248,063.00 |
| 8029 - Fund Balance - End of Year | \$1,193,237.10 | \$2,077,669.95 | \$3,595,031.38 |

NO

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|------------------------|------------------------|------------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$11,171,539.10 | \$9,047,869.00 | \$8,393,921.00 |
| 1099 - Est Rev - Property Tax Items | \$86,398.86 | \$85,399.00 | \$84,560.00 |
| 1199 - Est Rev - Non-Property Tax Items | \$370,420.86 | \$370,421.00 | \$320,000.00 |
| 1299 - Est Rev - Departmental Income | - | - | \$1,134,060.00 |
| 2199 - Est Rev - Departmental Income | \$1,349,010.00 | \$1,366,690.00 | - |
| 2399 - Est Rev - Intergovernmental Charges | \$12,634.00 | \$12,634.00 | \$2,634.00 |
| 2499 - Est Rev - Use of Money and Property | \$150,000.00 | \$150,000.00 | \$3,000.00 |
| 2599 - Est Rev - Licenses and Permits | \$18,200.00 | \$21,200.00 | \$21,200.00 |
| 2649 - Est Rev - Fines and Forfeitures | \$90,000.00 | \$70,000.00 | \$65,500.00 |
| 2799 - Est Rev - Other Revenues | \$96,820.00 | \$36,000.00 | \$20,000.00 |
| 3099 - Est Rev - State Aid | \$886,952.00 | \$1,031,152.00 | \$788,655.00 |
| 4099 - Est Rev - Federal Aid | \$633,004.58 | \$222,440.00 | \$935,000.00 |
| Total for Estimated Revenue | \$14,864,979.40 | \$12,413,805.00 | \$11,768,530.00 |
| Estimated Other Sources | | | |
| 599 - Appropriated Fund Balance | \$600,000.00 | \$900,000.00 | \$870,000.00 |
| Total for Estimated Other Sources | \$600,000.00 | \$900,000.00 | \$870,000.00 |
| Total for Estimated Revenues and Other Sources | \$15,464,979.40 | \$13,313,805.00 | \$12,638,530.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|--|------------------------|------------------------|------------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 1999 - App - General Government Support | \$3,136,421.78 | \$2,560,966.00 | \$2,648,398.00 |
| 3999 - App - Public Safety | \$6,792,903.49 | \$6,084,074.00 | \$5,301,173.00 |
| 5999 - App - Transportation | \$782,465.00 | \$510,300.00 | \$606,092.00 |
| 6999 - App - Economic Assistance and Opportunity | \$800.00 | \$800.00 | \$800.00 |
| 7999 - App - Culture and Recreation | \$479,002.38 | \$459,721.00 | \$420,755.00 |
| 8999 - App - Home and Community Services | \$81,250.00 | \$4,500.00 | \$5,000.00 |
| 9199 - App - Employee Benefits | \$4,192,136.75 | \$3,693,443.00 | \$3,656,312.00 |
| Total for Estimated Appropriations | \$15,464,979.40 | \$13,313,804.00 | \$12,638,530.00 |
| Total for Estimated Appropriations and Other Uses | \$15,464,979.40 | \$13,313,804.00 | \$12,638,530.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**B - General Town-Outside Village
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$298,276.38 | \$400,182.28 | \$250,206.00 |
| Total for Cash and Cash Equivalents | \$298,276.38 | \$400,182.28 | \$250,206.00 |
| Other Assets | | | |
| 480 - Prepaid Expenses | \$18,975.19 | \$16,372.41 | \$8,354.00 |
| Total for Other Assets | \$18,975.19 | \$16,372.41 | \$8,354.00 |
| Total for Assets | \$317,251.57 | \$416,554.69 | \$258,560.00 |
| Total for Assets and Deferred Outflows | \$317,251.57 | \$416,554.69 | \$258,560.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**B - General Town-Outside Village
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | \$113,636.73 | \$3,605.16 | \$104.00 |
| Total for Payables | \$113,636.73 | \$3,605.16 | \$104.00 |
| Total for Liabilities | \$113,636.73 | \$3,605.16 | \$104.00 |
| Fund Balance | | | |
| Nonspendable Fund Balance | | | |
| 806 - Not In Spendable Form | \$18,974.94 | \$16,372.41 | \$8,354.00 |
| Total for Nonspendable Fund Balance | \$18,974.94 | \$16,372.41 | \$8,354.00 |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | - | \$245,000.00 | \$175,000.00 |
| 915 - Assigned Unappropriated Fund Balance | \$184,639.90 | \$151,577.12 | \$75,102.00 |
| Total for Assigned Fund Balance | \$184,639.90 | \$396,577.12 | \$250,102.00 |
| Total for Fund Balance | \$203,614.84 | \$412,949.53 | \$258,456.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$317,251.57 | \$416,554.69 | \$258,560.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**B - General Town-Outside Village
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$177,320.00 | \$165,216.00 | \$207,662.00 |
| Total for Property Taxes | \$177,320.00 | \$165,216.00 | \$207,662.00 |
| Departmental Income | | | |
| 2110 - Zoning Fees | \$2,900.00 | \$4,300.00 | \$4,800.00 |
| 2115 - Planning Board Fees | \$3,288.00 | \$1,800.00 | \$1,850.00 |
| Total for Departmental Income | \$6,188.00 | \$6,100.00 | \$6,650.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$14,651.49 | \$15,188.26 | \$1,365.00 |
| Total for Use of Money and Property | \$14,651.49 | \$15,188.26 | \$1,365.00 |
| Licenses and Permits | | | |
| 2555 - Building and Alteration Permits | \$76,348.30 | \$343,762.96 | \$70,546.00 |
| 2590 - Permits Other | \$1,270.00 | \$1,545.00 | \$3,200.00 |
| Total for Licenses and Permits | \$77,618.30 | \$345,307.96 | \$73,746.00 |
| Sales of Property and Compensation for Loss | | | |
| 2655 - Sales Other | \$2,400.00 | \$480.00 | \$900.00 |
| Total for Sales of Property and Compensation for Loss | \$2,400.00 | \$480.00 | \$900.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**B - General Town-Outside Village
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| Other Revenues | | | |
| 2770 - Unclassified <i>Planning Board Fees-Site Plan Review</i> | \$12.00 | \$3,100.00 | \$6,000.00 |
| Total for Other Revenues | \$12.00 | \$3,100.00 | \$6,000.00 |
| Total for Revenues | \$278,189.79 | \$535,392.22 | \$296,323.00 |
| Total for Revenues and Other Sources | \$278,189.79 | \$535,392.22 | \$296,323.00 |

NOT FINISHED

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**B - General Town-Outside Village
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Public Safety | | | |
| Other Public Safety | | | |
| 36201 - Safety Inspection - Personal Services | \$168,490.02 | \$164,610.65 | \$136,130.00 |
| 36202 - Safety Inspection - Equipment and Capital Outlay | \$75,000.00 | - | - |
| 36204 - Safety Inspection - Contractual | \$66,884.79 | \$68,187.87 | \$136,122.00 |
| Total for Other Public Safety | \$310,374.81 | \$232,798.52 | \$272,252.00 |
| Total for Public Safety | \$310,374.81 | \$232,798.52 | \$272,252.00 |
| Home and Community Services | | | |
| General Environment | | | |
| 80101 - Zoning - Personal Services | \$7,480.00 | - | \$5,050.00 |
| 80104 - Zoning - Contractual | \$6,456.06 | \$6,415.04 | \$6,364.00 |
| 80201 - Planning and Surveys - Personal Services | \$28,484.00 | \$35,180.80 | \$30,015.00 |
| 80204 - Planning and Surveys - Contractual | \$36,739.45 | \$25,437.01 | \$15,797.00 |
| Total for General Environment | \$79,159.51 | \$67,032.85 | \$57,226.00 |
| Total for Home and Community Services | \$79,159.51 | \$67,032.85 | \$57,226.00 |
| Employee Benefits | | | |
| Employee Benefits | | | |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**B - General Town-Outside Village
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| 90108 - State Retirement System - Employee Benefits | \$15,657.67 | \$8,354.00 | \$8,296.00 |
| 90308 - Social Security - Employee Benefits | \$14,582.49 | \$12,614.88 | \$12,104.00 |
| 90408 - Workers' Compensation - Employee Benefits | \$5,500.00 | \$2,541.56 | \$5,619.00 |
| 90558 - Disability Insurance - Employee Benefits | - | \$249.69 | \$242.00 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$62,250.00 | \$57,307.40 | \$52,076.00 |
| Total for Employee Benefits | \$97,990.16 | \$81,067.53 | \$78,337.00 |
| Total for Employee Benefits | \$97,990.16 | \$81,067.53 | \$78,337.00 |
| Total for Expenditures | \$487,524.48 | \$380,898.90 | \$407,815.00 |
| Total for Expenditures and Other Uses | \$487,524.48 | \$380,898.90 | \$407,815.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**B - General Town-Outside Village
 Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------|--------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$412,949.58 | \$258,456.26 | \$369,948.26 |
| 8022 - Restated Fund Balance - Beginning of Year | \$412,949.58 | \$258,456.26 | \$369,948.26 |
| Add Revenues and Other Sources | \$278,189.79 | \$535,392.22 | \$296,323.00 |
| Deduct Expenditures and Other Uses | \$487,524.48 | \$380,898.90 | \$407,815.00 |
| 8029 - Fund Balance - End of Year | \$203,614.89 | \$412,949.58 | \$258,456.26 |

NOT FIN.

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**B - General Town-Outside Village
Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|---------------------|---------------------|---------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$140,860.16 | \$177,320.00 | \$165,216.00 |
| 1299 - Est Rev - Departmental Income | - | - | \$4,500.00 |
| 2199 - Est Rev - Departmental Income | \$4,500.00 | \$4,500.00 | - |
| 2499 - Est Rev - Use of Money and Property | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 2599 - Est Rev - Licenses and Permits | \$370,000.00 | \$111,000.00 | \$65,000.00 |
| 3099 - Est Rev - State Aid | \$30,000.00 | - | \$0.00 |
| Total for Estimated Revenue | \$548,360.16 | \$295,820.00 | \$237,716.00 |
| Estimated Other Sources | | | |
| 599 - Appropriated Fund Balance | - | \$245,000.00 | \$175,000.00 |
| Total for Estimated Other Sources | \$0.00 | \$245,000.00 | \$175,000.00 |
| Total for Estimated Revenues and Other Sources | \$548,360.16 | \$540,820.00 | \$412,716.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**B - General Town-Outside Village
 Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|--|---------------------|---------------------|---------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 3999 - App - Public Safety | \$332,906.28 | \$350,037.00 | \$228,091.00 |
| 8999 - App - Home and Community Services | \$96,195.00 | \$90,429.00 | \$95,043.00 |
| 9199 - App - Employee Benefits | \$119,258.88 | \$100,354.00 | \$89,582.00 |
| Total for Estimated Appropriations | \$548,360.16 | \$540,820.00 | \$412,716.00 |
| Total for Estimated Appropriations and Other Uses | \$548,360.16 | \$540,820.00 | \$412,716.00 |

NOT FINAL

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**CM - Miscellaneous Special Revenue
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$202,444.03 | \$138,442.57 | \$125,796.00 |
| Total for Cash and Cash Equivalents | \$202,444.03 | \$138,442.57 | \$125,796.00 |
| Total for Assets | \$202,444.03 | \$138,442.57 | \$125,796.00 |
| Total for Assets and Deferred Outflows | \$202,444.03 | \$138,442.57 | \$125,796.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**CM - Miscellaneous Special Revenue
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | - | \$735.00 | \$0.00 |
| Total for Payables | \$0.00 | \$735.00 | \$0.00 |
| Total for Liabilities | \$0.00 | \$735.00 | \$0.00 |
| Fund Balance | | | |
| Committed Fund Balance | | | |
| 913 - Committed Fund Balance | - | \$0.09 | - |
| Total for Committed Fund Balance | \$0.00 | \$0.09 | \$0.00 |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$202,444.03 | \$137,707.48 | \$125,796.00 |
| Total for Assigned Fund Balance | \$202,444.03 | \$137,707.48 | \$125,796.00 |
| Unassigned Fund Balance | | | |
| 917 - Unassigned Fund Balance | - | - | \$0.00 |
| Total for Unassigned Fund Balance | \$0.00 | \$0.00 | \$0.00 |
| Total for Fund Balance | \$202,444.03 | \$137,707.57 | \$125,796.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$202,444.03 | \$138,442.57 | \$125,796.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**CM - Miscellaneous Special Revenue
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------------|--------------------|--------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Departmental Income | | | |
| 1289 - Other General Departmental Income | \$880.00 | \$730.00 | \$351.00 |
| 1589 - Other Public Safety Departmental Income | - | \$18,039.21 | \$0.00 |
| 2089 - Other Culture and Recreation Income | - | - | \$0.00 |
| Total for Departmental Income | \$880.00 | \$18,769.21 | \$351.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$5,190.00 | \$3,771.17 | \$124.00 |
| Total for Use of Money and Property | \$5,190.00 | \$3,771.17 | \$124.00 |
| Other Revenues | | | |
| 2705 - Gifts and Donations | \$51,885.04 | \$23,694.99 | \$11,410.00 |
| Total for Other Revenues | \$51,885.04 | \$23,694.99 | \$11,410.00 |
| State Aid | | | |
| 3089 - State Aid Other <i>NYSERDA \$2,500-Climart Smart \$8,000.01-EarthFest \$11,351</i> | \$21,851.01 | - | \$5,000.00 |
| Total for State Aid | \$21,851.01 | \$0.00 | \$5,000.00 |
| Total for Revenues | \$79,806.05 | \$46,235.37 | \$16,885.00 |
| Total for Revenues and Other Sources | \$79,806.05 | \$46,235.37 | \$16,885.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**CM - Miscellaneous Special Revenue
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-------------------|-------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Special Items | | | |
| 19304 - Judgements and Claims - Contractual | \$1,442.90 | \$496.40 | - |
| 19894 - General Government Support, Other - Contractual | - | - | \$852.00 |
| Total for Special Items | \$1,442.90 | \$496.40 | \$852.00 |
| Total for General Government Support | \$1,442.90 | \$496.40 | \$852.00 |
| Public Safety | | | |
| Law Enforcement | | | |
| 31204 - Police - Contractual | \$3,968.16 | \$8,407.65 | \$15,670.00 |
| Total for Law Enforcement | \$3,968.16 | \$8,407.65 | \$15,670.00 |
| Total for Public Safety | \$3,968.16 | \$8,407.65 | \$15,670.00 |
| Economic Assistance and Opportunity | | | |
| Economic Opportunity and Development | | | |
| 69892 - Economic Development, Other - Equipment and Capital Outlay | - | \$161.99 | - |
| 69894 - Economic Development, Other - Contractual <i>Watershed Stewards Office Supplies \$473.85-EarthFest Expenses \$9,184.68</i> | \$9,658.53 | \$25,258.30 | \$5,185.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**CM - Miscellaneous Special Revenue
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|--------------------|--------------------|--------------------|
| Total for Economic Opportunity and Development | \$9,658.53 | \$25,420.29 | \$5,185.00 |
| Total for Economic Assistance and Opportunity | \$9,658.53 | \$25,420.29 | \$5,185.00 |
| Total for Expenditures | \$15,069.59 | \$34,324.34 | \$21,707.00 |
| Total for Expenditures and Other Uses | \$15,069.59 | \$34,324.34 | \$21,707.00 |

NOT FINISHED

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**CM - Miscellaneous Special Revenue
 Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------|--------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$137,706.21 | \$125,795.18 | \$130,617.18 |
| 8022 - Restated Fund Balance - Beginning of Year | \$137,706.21 | \$125,795.18 | \$130,617.18 |
| Add Revenues and Other Sources | \$79,806.05 | \$46,235.37 | \$16,885.00 |
| Deduct Expenditures and Other Uses | \$15,069.59 | \$34,324.34 | \$21,707.00 |
| 8029 - Fund Balance - End of Year | \$202,442.67 | \$137,706.21 | \$125,795.18 |

NOT FIN.

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$2,711,820.36 | \$2,087,351.10 | \$1,558,049.00 |
| Total for Cash and Cash Equivalents | \$2,711,820.36 | \$2,087,351.10 | \$1,558,049.00 |
| Restricted Cash and Cash Equivalents | | | |
| 230 - Cash Special Reserves | \$75,000.00 | \$75,000.00 | \$75,000.00 |
| Total for Restricted Cash and Cash Equivalents | \$75,000.00 | \$75,000.00 | \$75,000.00 |
| Net Other Receivables | | | |
| 380 - Accounts Receivable | - | \$15.00 | \$15.00 |
| Total for Net Other Receivables | \$0.00 | \$15.00 | \$15.00 |
| Other Assets | | | |
| 480 - Prepaid Expenses | \$111,357.28 | \$106,031.21 | \$82,979.00 |
| Total for Other Assets | \$111,357.28 | \$106,031.21 | \$82,979.00 |
| Total for Assets | \$2,898,177.64 | \$2,268,397.31 | \$1,716,043.00 |
| Total for Assets and Deferred Outflows | \$2,898,177.64 | \$2,268,397.31 | \$1,716,043.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | \$137,038.25 | \$101,516.52 | \$97,904.00 |
| 601 - Accrued Liabilities | \$660,216.32 | \$274,029.32 | \$148,864.00 |
| Total for Payables | \$797,254.57 | \$375,545.84 | \$246,768.00 |
| Total for Liabilities | \$797,254.57 | \$375,545.84 | \$246,768.00 |
| Fund Balance | | | |
| Nonspendable Fund Balance | | | |
| 806 - Not In Spendable Form | \$111,357.28 | \$106,031.21 | \$82,979.00 |
| Total for Nonspendable Fund Balance | \$111,357.28 | \$106,031.21 | \$82,979.00 |
| Restricted Fund Balance | | | |
| 878 - Capital Reserve | \$75,000.00 | \$75,000.00 | \$75,000.00 |
| Total for Restricted Fund Balance | \$75,000.00 | \$75,000.00 | \$75,000.00 |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | \$400,000.00 | \$110,000.00 | \$100,000.00 |
| 915 - Assigned Unappropriated Fund Balance | \$1,514,565.79 | \$1,601,820.26 | \$1,211,296.00 |
| Total for Assigned Fund Balance | \$1,914,565.79 | \$1,711,820.26 | \$1,311,296.00 |
| Total for Fund Balance | \$2,100,923.07 | \$1,892,851.47 | \$1,469,275.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Total for Liabilities, Deferred Inflows and Fund Balances | \$2,898,177.64 | \$2,268,397.31 | \$1,716,043.00 |

NOT FINAL

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$2,438,713.00 | \$2,368,077.00 | \$2,342,514.00 |
| Total for Property Taxes | \$2,438,713.00 | \$2,368,077.00 | \$2,342,514.00 |
| Intergovernmental Charges | | | |
| 2300 - Transportation Services Other Governments <i>Onondaga County Snow Removal</i> | \$100,265.89 | \$97,345.53 | \$94,510.00 |
| Total for Intergovernmental Charges | \$100,265.89 | \$97,345.53 | \$94,510.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$102,676.92 | \$61,490.86 | \$2,840.00 |
| Total for Use of Money and Property | \$102,676.92 | \$61,490.86 | \$2,840.00 |
| Sales of Property and Compensation for Loss | | | |
| 2650 - Sales of Scrap and Excess Materials | \$2,764.38 | \$1,502.77 | \$1,321.00 |
| 2665 - Sales of Equipment | - | \$47,587.50 | \$32,400.00 |
| Total for Sales of Property and Compensation for Loss | \$2,764.38 | \$49,090.27 | \$33,721.00 |
| Other Revenues | | | |
| 2770 - Unclassified | - | - | \$0.00 |
| Total for Other Revenues | \$0.00 | \$0.00 | \$0.00 |
| State Aid | | | |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| 3501 - State Aid Consolidated Highway Aid | \$49,763.66 | \$49,763.66 | \$49,764.00 |
| Total for State Aid | \$49,763.66 | \$49,763.66 | \$49,764.00 |
| Total for Revenues | \$2,694,183.85 | \$2,625,767.32 | \$2,523,349.00 |
| Total for Revenues and Other Sources | \$2,694,183.85 | \$2,625,767.32 | \$2,523,349.00 |

NOT FINAL

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Transportation | | | |
| Highway | | | |
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | \$49,763.66 | \$49,763.66 | \$49,764.00 |
| 51302 - Machinery - Equipment and Capital Outlay | \$220,334.60 | \$131,785.04 | \$339,543.00 |
| 51304 - Machinery - Contractual | \$140,384.60 | \$154,000.96 | \$157,689.00 |
| 51401 - Brush And Weeds - Personal Services | \$74,869.51 | \$49,945.44 | \$52,474.00 |
| 51404 - Brush And Weeds - Contractual | \$68,377.39 | \$63,969.24 | \$60,184.00 |
| 51421 - Snow Removal - Personal Services | \$807,969.79 | \$741,036.70 | \$809,346.00 |
| 51424 - Snow Removal - Contractual | \$722,252.17 | \$678,237.90 | \$537,432.00 |
| Total for Highway | \$2,083,951.72 | \$1,868,738.94 | \$2,006,432.00 |
| Total for Transportation | \$2,083,951.72 | \$1,868,738.94 | \$2,006,432.00 |
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$100,292.90 | \$82,979.00 | \$111,478.00 |
| 90308 - Social Security - Employee Benefits | \$62,666.40 | \$56,320.24 | \$58,875.00 |
| 90408 - Workers' Compensation - Employee Benefits | \$28,620.71 | \$20,346.69 | \$43,978.00 |
| 90558 - Disability Insurance - Employee Benefits | - | \$903.97 | \$1,023.00 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$210,565.52 | \$172,902.12 | \$171,929.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Total for Employee Benefits | \$402,145.53 | \$333,452.02 | \$387,283.00 |
| Total for Employee Benefits | \$402,145.53 | \$333,452.02 | \$387,283.00 |
| Total for Expenditures | \$2,486,097.25 | \$2,202,190.96 | \$2,393,715.00 |
| Total for Expenditures and Other Uses | \$2,486,097.25 | \$2,202,190.96 | \$2,393,715.00 |

NOT FINISHED

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide
 Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|----------------|----------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$1,892,850.79 | \$1,469,274.43 | \$1,339,640.43 |
| 8022 - Restated Fund Balance - Beginning of Year | \$1,892,850.79 | \$1,469,274.43 | \$1,339,640.43 |
| Add Revenues and Other Sources | \$2,694,183.85 | \$2,625,767.32 | \$2,523,349.00 |
| Deduct Expenditures and Other Uses | \$2,486,097.25 | \$2,202,190.96 | \$2,393,715.00 |
| 8029 - Fund Balance - End of Year | \$2,100,937.39 | \$1,892,850.79 | \$1,469,274.43 |

NOT FIN.

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide
Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|--|-----------------------|-----------------------|-----------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$2,394,907.53 | \$2,438,713.00 | \$2,368,077.00 |
| 2399 - Est Rev - Intergovernmental Charges | \$100,782.56 | \$96,869.00 | \$96,869.00 |
| 2499 - Est Rev - Use of Money and Property | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 2699 - Est Rev - Sales of Property and Compensation for Loss | \$61,000.00 | \$26,000.00 | \$26,000.00 |
| 3099 - Est Rev - State Aid | - | \$49,764.00 | \$49,764.00 |
| Total for Estimated Revenue | \$2,557,690.09 | \$2,612,346.00 | \$2,541,710.00 |
| Estimated Other Sources | | | |
| 599 - Appropriated Fund Balance | \$400,000.00 | \$110,000.00 | \$100,000.00 |
| Total for Estimated Other Sources | \$400,000.00 | \$110,000.00 | \$100,000.00 |
| Total for Estimated Revenues and Other Sources | \$2,957,690.09 | \$2,722,346.00 | \$2,641,710.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide
 Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|--|-----------------------|-----------------------|-----------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 5999 - App - Transportation | \$2,520,959.18 | \$2,335,787.00 | \$2,256,322.00 |
| 9199 - App - Employee Benefits | \$436,730.91 | \$386,559.00 | \$385,388.00 |
| Total for Estimated Appropriations | \$2,957,690.09 | \$2,722,346.00 | \$2,641,710.00 |
| Total for Estimated Appropriations and Other Uses | \$2,957,690.09 | \$2,722,346.00 | \$2,641,710.00 |

NOT A FINANCIAL STATEMENT

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**DB - Highway Part-town
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$1,069,858.63 | \$1,314,510.65 | \$1,352,723.15 |
| Total for Cash and Cash Equivalents | \$1,069,858.63 | \$1,314,510.65 | \$1,352,723.15 |
| Other Assets | | | |
| 480 - Prepaid Expenses | \$105,543.94 | \$106,031.21 | \$82,979.00 |
| Total for Other Assets | \$105,543.94 | \$106,031.21 | \$82,979.00 |
| Total for Assets | \$1,175,402.57 | \$1,420,541.86 | \$1,435,702.15 |
| Total for Assets and Deferred Outflows | \$1,175,402.57 | \$1,420,541.86 | \$1,435,702.15 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DB - Highway Part-town
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | \$18,430.40 | \$2,381.50 | \$2,026.00 |
| 601 - Accrued Liabilities | - | - | \$0.00 |
| Total for Payables | \$18,430.40 | \$2,381.50 | \$2,026.00 |
| Total for Liabilities | \$18,430.40 | \$2,381.50 | \$2,026.00 |
| Fund Balance | | | |
| Nonspendable Fund Balance | | | |
| 806 - Not In Spendable Form | \$105,543.94 | \$106,031.21 | \$82,979.00 |
| Total for Nonspendable Fund Balance | \$105,543.94 | \$106,031.21 | \$82,979.00 |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | \$50,000.00 | \$210,000.00 | \$200,000.00 |
| 915 - Assigned Unappropriated Fund Balance | \$1,001,428.23 | \$1,102,129.15 | \$1,150,697.00 |
| Total for Assigned Fund Balance | \$1,051,428.23 | \$1,312,129.15 | \$1,350,697.00 |
| Total for Fund Balance | \$1,156,972.17 | \$1,418,160.36 | \$1,433,676.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$1,175,402.57 | \$1,420,541.86 | \$1,435,702.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DB - Highway Part-town
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$1,993,867.96 | \$1,983,580.95 | \$2,030,652.00 |
| Total for Property Taxes | \$1,993,867.96 | \$1,983,580.95 | \$2,030,652.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$70,736.92 | \$50,144.90 | \$2,957.00 |
| Total for Use of Money and Property | \$70,736.92 | \$50,144.90 | \$2,957.00 |
| State Aid | | | |
| 3501 - State Aid Consolidated Highway Aid | \$360,537.83 | \$358,912.10 | \$329,377.00 |
| Total for State Aid | \$360,537.83 | \$358,912.10 | \$329,377.00 |
| Total for Revenues | \$2,425,142.71 | \$2,392,637.95 | \$2,362,986.00 |
| Total for Revenues and Other Sources | \$2,425,142.71 | \$2,392,637.95 | \$2,362,986.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DB - Highway Part-town
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Transportation | | | |
| Highway | | | |
| 51101 - Maintenance of Roads - Personal Services | \$652,586.50 | \$661,559.88 | \$630,038.00 |
| 51104 - Maintenance of Roads - Contractual | \$1,062,950.96 | \$1,063,524.41 | \$976,108.00 |
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | \$360,537.83 | \$358,912.10 | \$329,337.00 |
| Total for Highway | \$2,076,075.29 | \$2,083,996.39 | \$1,935,483.00 |
| Total for Transportation | \$2,076,075.29 | \$2,083,996.39 | \$1,935,483.00 |
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$100,292.90 | \$82,979.00 | \$111,478.00 |
| 90308 - Social Security - Employee Benefits | \$44,780.89 | \$46,485.06 | \$47,909.00 |
| 90408 - Workers' Compensation - Employee Benefits | \$30,171.01 | \$20,346.69 | \$43,979.00 |
| 90558 - Disability Insurance - Employee Benefits | - | \$1,260.01 | \$1,077.00 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$202,979.31 | \$173,086.74 | \$171,860.00 |
| Total for Employee Benefits | \$378,224.11 | \$324,157.50 | \$376,303.00 |
| Total for Employee Benefits | \$378,224.11 | \$324,157.50 | \$376,303.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DB - Highway Part-town
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Total for Expenditures | \$2,454,299.40 | \$2,408,153.89 | \$2,311,786.00 |
| Total for Expenditures and Other Uses | \$2,454,299.40 | \$2,408,153.89 | \$2,311,786.00 |

NOT FINAL

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DB - Highway Part-town
Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|----------------|----------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$1,418,159.20 | \$1,433,675.14 | \$1,382,475.14 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | \$232,031.50 | - | - |
| <i>There was a Prior Year Adj for Signs \$1987.50 and Drainage \$44. Also, \$230,000 was transferred from DB Fund Balance to cover a Paving Project on Myers Rd.</i> | | | |
| 8022 - Restated Fund Balance - Beginning of Year | \$1,186,127.70 | \$1,433,675.14 | \$1,382,475.14 |
| Add Revenues and Other Sources | \$2,425,142.71 | \$2,392,637.95 | \$2,362,986.00 |
| Deduct Expenditures and Other Uses | \$2,454,299.40 | \$2,408,153.89 | \$2,311,786.00 |
| 8029 - Fund Balance - End of Year | \$1,156,971.01 | \$1,418,159.20 | \$1,433,675.14 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**DB - Highway Part-town
Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|-----------------------|-----------------------|-----------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$2,226,816.87 | \$1,994,946.00 | \$1,983,424.00 |
| 2499 - Est Rev - Use of Money and Property | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 3099 - Est Rev - State Aid | \$389,888.96 | \$329,377.00 | \$329,377.00 |
| Total for Estimated Revenue | \$2,617,705.83 | \$2,325,323.00 | \$2,313,801.00 |
| Estimated Other Sources | | | |
| 599 - Appropriated Fund Balance | \$50,000.00 | \$210,000.00 | \$200,000.00 |
| Total for Estimated Other Sources | \$50,000.00 | \$210,000.00 | \$200,000.00 |
| Total for Estimated Revenues and Other Sources | \$2,667,705.83 | \$2,535,323.00 | \$2,513,801.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**DB - Highway Part-town
 Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|--|-----------------------|-----------------------|-----------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 5999 - App - Transportation | \$2,250,345.18 | \$2,167,351.00 | \$2,136,085.00 |
| 9199 - App - Employee Benefits | \$417,360.65 | \$367,973.00 | \$377,716.00 |
| Total for Estimated Appropriations | \$2,667,705.83 | \$2,535,324.00 | \$2,513,801.00 |
| Total for Estimated Appropriations and Other Uses | \$2,667,705.83 | \$2,535,324.00 | \$2,513,801.00 |

NOT FINAL

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|--------------------|--------------------|--------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$4.03 | \$57,067.63 | \$54,335.00 |
| 201 - Cash In Time Deposits | \$26,678.80 | - | - |
| Total for Cash and Cash Equivalents | \$26,682.83 | \$57,067.63 | \$54,335.00 |
| Total for Assets | \$26,682.83 | \$57,067.63 | \$54,335.00 |
| Total for Assets and Deferred Outflows | \$26,682.83 | \$57,067.63 | \$54,335.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------------|--------------------|--------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$26,682.83 | \$57,067.63 | \$54,335.00 |
| Total for Assigned Fund Balance | \$26,682.83 | \$57,067.63 | \$54,335.00 |
| Total for Fund Balance | \$26,682.83 | \$57,067.63 | \$54,335.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$26,682.83 | \$57,067.63 | \$54,335.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------|-------------------|-----------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$871.92 | \$2,732.32 | \$445.00 |
| Total for Use of Money and Property | \$871.92 | \$2,732.32 | \$445.00 |
| Total for Revenues | \$871.92 | \$2,732.32 | \$445.00 |
| Other Sources | | | |
| Proceeds of Obligations | | | |
| 5731 - BANS Redeemed from Appropriations | - | - | \$0.00 |
| Total for Proceeds of Obligations | \$0.00 | \$0.00 | \$0.00 |
| Total for Other Sources | \$0.00 | \$0.00 | \$0.00 |
| Total for Revenues and Other Sources | \$871.92 | \$2,732.32 | \$445.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------|---------------|---------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Home and Community Services | | | |
| Sanitation | | | |
| 81602 - Refuse and Garbage - Equipment and Capital Outlay | - | - | \$0.00 |
| Total for Sanitation | \$0.00 | \$0.00 | \$0.00 |
| Total for Home and Community Services | \$0.00 | \$0.00 | \$0.00 |
| Total for Expenditures | \$0.00 | \$0.00 | \$0.00 |
| Other Uses | | | |
| Interfund Transfers | | | |
| Interfund Transfers | | | |
| 99019 - Transfers to Other Funds - Interfund Transfer | - | - | \$123,987.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$123,987.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$123,987.00 |
| Total for Other Uses | \$0.00 | \$0.00 | \$123,987.00 |
| Total for Expenditures and Other Uses | \$0.00 | \$0.00 | \$123,987.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-------------|-------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$57,067.14 | \$54,334.82 | \$177,876.82 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | \$31,256.23 | - | - |
| <i>This amount was transferred out 2024 because we thought the projects were complete. The projects aren't completed, and I will be transferring back the funds to 1.200 for HE0 \$1,532.21 & HG0. \$29,724.51.</i> | | | |
| 8022 - Restated Fund Balance - Beginning of Year | \$25,810.91 | \$54,334.82 | \$177,876.82 |
| Add Revenues and Other Sources | \$871.92 | \$2,732.32 | \$445.00 |
| Deduct Expenditures and Other Uses | \$0.00 | \$0.00 | \$123,987.00 |
| 8029 - Fund Balance - End of Year | \$26,682.83 | \$57,067.14 | \$54,334.82 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SD - Special District(s) Drainage
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$957,571.46 | \$584,204.53 | \$878,028.00 |
| Total for Cash and Cash Equivalents | \$957,571.46 | \$584,204.53 | \$878,028.00 |
| Total for Assets | \$957,571.46 | \$584,204.53 | \$878,028.00 |
| Total for Assets and Deferred Outflows | \$957,571.46 | \$584,204.53 | \$878,028.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**SD - Special District(s) Drainage
Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | - | - | \$0.00 |
| Total for Payables | \$0.00 | \$0.00 | \$0.00 |
| Total for Liabilities | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$957,571.46 | \$584,204.53 | \$878,028.00 |
| Total for Assigned Fund Balance | \$957,571.46 | \$584,204.53 | \$878,028.00 |
| Total for Fund Balance | \$957,571.46 | \$584,204.53 | \$878,028.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$957,571.46 | \$584,204.53 | \$878,028.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SD - Special District(s) Drainage
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|---------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$347,868.75 | \$188,391.03 | \$188,398.00 |
| Total for Property Taxes | \$347,868.75 | \$188,391.03 | \$188,398.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$31,581.68 | \$23,414.93 | \$1,921.00 |
| Total for Use of Money and Property | \$31,581.68 | \$23,414.93 | \$1,921.00 |
| Total for Revenues | \$379,450.43 | \$211,805.96 | \$190,319.00 |
| Total for Revenues and Other Sources | \$379,450.43 | \$211,805.96 | \$190,319.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SD - Special District(s) Drainage
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-------------------|---------------------|---------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Home and Community Services | | | |
| Community Environment | | | |
| 85404 - Drainage - Contractual | \$6,083.50 | \$505,630.00 | \$289,006.00 |
| Total for Community Environment | \$6,083.50 | \$505,630.00 | \$289,006.00 |
| Total for Home and Community Services | \$6,083.50 | \$505,630.00 | \$289,006.00 |
| Total for Expenditures | \$6,083.50 | \$505,630.00 | \$289,006.00 |
| Total for Expenditures and Other Uses | \$6,083.50 | \$505,630.00 | \$289,006.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SD - Special District(s) Drainage
 Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------|--------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$584,204.81 | \$878,028.85 | \$976,715.85 |
| 8022 - Restated Fund Balance - Beginning of Year | \$584,204.81 | \$878,028.85 | \$976,715.85 |
| Add Revenues and Other Sources | \$379,450.43 | \$211,805.96 | \$190,319.00 |
| Deduct Expenditures and Other Uses | \$6,083.50 | \$505,630.00 | \$289,006.00 |
| 8029 - Fund Balance - End of Year | \$957,571.74 | \$584,204.81 | \$878,028.85 |

NOT FIN.

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|--------------------|--------------------|--------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$14,252.86 | \$16,322.05 | \$15,694.00 |
| Total for Cash and Cash Equivalents | \$14,252.86 | \$16,322.05 | \$15,694.00 |
| Total for Assets | \$14,252.86 | \$16,322.05 | \$15,694.00 |
| Total for Assets and Deferred Outflows | \$14,252.86 | \$16,322.05 | \$15,694.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------------|--------------------|--------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$14,252.86 | \$16,322.05 | \$15,694.00 |
| Total for Assigned Fund Balance | \$14,252.86 | \$16,322.05 | \$15,694.00 |
| Total for Fund Balance | \$14,252.86 | \$16,322.05 | \$15,694.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$14,252.86 | \$16,322.05 | \$15,694.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$5,118,522.93 | \$4,818,320.29 | \$4,527,214.00 |
| Total for Property Taxes | \$5,118,522.93 | \$4,818,320.29 | \$4,527,214.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$493.44 | \$473.46 | \$41.00 |
| Total for Use of Money and Property | \$493.44 | \$473.46 | \$41.00 |
| Total for Revenues | \$5,119,016.37 | \$4,818,793.75 | \$4,527,255.00 |
| Total for Revenues and Other Sources | \$5,119,016.37 | \$4,818,793.75 | \$4,527,255.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Public Safety | | | |
| Fire Protection | | | |
| 34104 - Fire Protection - Contractual | \$5,121,086.44 | \$4,818,184.55 | \$4,527,214.00 |
| Total for Fire Protection | \$5,121,086.44 | \$4,818,184.55 | \$4,527,214.00 |
| Total for Public Safety | \$5,121,086.44 | \$4,818,184.55 | \$4,527,214.00 |
| Total for Expenditures | \$5,121,086.44 | \$4,818,184.55 | \$4,527,214.00 |
| Total for Expenditures and Other Uses | \$5,121,086.44 | \$4,818,184.55 | \$4,527,214.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection
 Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|----------------|----------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$16,303.20 | \$15,694.00 | \$15,548.00 |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | - | - | \$105.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$16,303.20 | \$15,694.00 | \$15,653.00 |
| Add Revenues and Other Sources | \$5,119,016.37 | \$4,818,793.75 | \$4,527,255.00 |
| Deduct Expenditures and Other Uses | \$5,121,086.44 | \$4,818,184.55 | \$4,527,214.00 |
| 8029 - Fund Balance - End of Year | \$14,233.13 | \$16,303.20 | \$15,694.00 |

NOT A FINANCIAL STATEMENT

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SL - Special District(s) Lighting
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|--------------------|--------------------|--------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$73,663.93 | \$64,199.88 | \$46,302.00 |
| Total for Cash and Cash Equivalents | \$73,663.93 | \$64,199.88 | \$46,302.00 |
| Total for Assets | \$73,663.93 | \$64,199.88 | \$46,302.00 |
| Total for Assets and Deferred Outflows | \$73,663.93 | \$64,199.88 | \$46,302.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SL - Special District(s) Lighting
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------------|--------------------|--------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$73,663.93 | \$64,199.88 | \$46,302.00 |
| Total for Assigned Fund Balance | \$73,663.93 | \$64,199.88 | \$46,302.00 |
| Total for Fund Balance | \$73,663.93 | \$64,199.88 | \$46,302.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$73,663.93 | \$64,199.88 | \$46,302.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SL - Special District(s) Lighting
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|--------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$97,531.29 | \$106,730.85 | \$84,729.00 |
| Total for Property Taxes | \$97,531.29 | \$106,730.85 | \$84,729.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$3,429.59 | \$2,221.93 | \$105.00 |
| Total for Use of Money and Property | \$3,429.59 | \$2,221.93 | \$105.00 |
| Total for Revenues | \$100,960.88 | \$108,952.78 | \$84,834.00 |
| Total for Revenues and Other Sources | \$100,960.88 | \$108,952.78 | \$84,834.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SL - Special District(s) Lighting
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------------|--------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Transportation | | | |
| Highway | | | |
| 51824 - Street Lighting - Contractual | \$91,496.83 | \$91,055.41 | \$94,364.00 |
| Total for Highway | \$91,496.83 | \$91,055.41 | \$94,364.00 |
| Total for Transportation | \$91,496.83 | \$91,055.41 | \$94,364.00 |
| Total for Expenditures | \$91,496.83 | \$91,055.41 | \$94,364.00 |
| Total for Expenditures and Other Uses | \$91,496.83 | \$91,055.41 | \$94,364.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SL - Special District(s) Lighting
 Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------|--------------|-------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$64,199.73 | \$46,302.36 | \$55,832.36 |
| 8022 - Restated Fund Balance - Beginning of Year | \$64,199.73 | \$46,302.36 | \$55,832.36 |
| Add Revenues and Other Sources | \$100,960.88 | \$108,952.78 | \$84,834.00 |
| Deduct Expenditures and Other Uses | \$91,496.83 | \$91,055.41 | \$94,364.00 |
| 8029 - Fund Balance - End of Year | \$73,663.78 | \$64,199.73 | \$46,302.36 |

NOT FIN.

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SR - Special District(s) Refuse and Garbage
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|--------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$136,166.39 | \$123,882.78 | \$80,560.00 |
| Total for Cash and Cash Equivalents | \$136,166.39 | \$123,882.78 | \$80,560.00 |
| Total for Assets | \$136,166.39 | \$123,882.78 | \$80,560.00 |
| Total for Assets and Deferred Outflows | \$136,166.39 | \$123,882.78 | \$80,560.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SR - Special District(s) Refuse and Garbage
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|--------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$136,166.39 | \$123,882.78 | \$80,560.00 |
| Total for Assigned Fund Balance | \$136,166.39 | \$123,882.78 | \$80,560.00 |
| Total for Fund Balance | \$136,166.39 | \$123,882.78 | \$80,560.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$136,166.39 | \$123,882.78 | \$80,560.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SR - Special District(s) Refuse and Garbage
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1030 - Special Assessments | \$2,808,835.50 | \$2,812,221.46 | \$2,778,913.00 |
| Total for Property Taxes | \$2,808,835.50 | \$2,812,221.46 | \$2,778,913.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$38,326.47 | \$22,605.54 | \$816.00 |
| Total for Use of Money and Property | \$38,326.47 | \$22,605.54 | \$816.00 |
| Total for Revenues | \$2,847,161.97 | \$2,834,827.00 | \$2,779,729.00 |
| Total for Revenues and Other Sources | \$2,847,161.97 | \$2,834,827.00 | \$2,779,729.00 |

Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**SR - Special District(s) Refuse and Garbage
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Home and Community Services | | | |
| Sanitation | | | |
| 81601 - Refuse and Garbage - Personal Services | \$17,940.52 | \$17,815.68 | \$0.00 |
| 81604 - Refuse and Garbage - Contractual | \$2,810,914.08 | \$2,769,228.00 | \$2,748,097.00 |
| Total for Sanitation | \$2,828,854.60 | \$2,787,043.68 | \$2,748,097.00 |
| Total for Home and Community Services | \$2,828,854.60 | \$2,787,043.68 | \$2,748,097.00 |
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90308 - Social Security - Employee Benefits | - | - | \$4,460.00 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$6,023.76 | \$4,460.88 | \$0.00 |
| Total for Employee Benefits | \$6,023.76 | \$4,460.88 | \$4,460.00 |
| Total for Employee Benefits | \$6,023.76 | \$4,460.88 | \$4,460.00 |
| Total for Expenditures | \$2,834,878.36 | \$2,791,504.56 | \$2,752,557.00 |
| Total for Expenditures and Other Uses | \$2,834,878.36 | \$2,791,504.56 | \$2,752,557.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SR - Special District(s) Refuse and Garbage
 Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|----------------|----------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$123,882.82 | \$80,560.38 | \$53,388.38 |
| 8022 - Restated Fund Balance - Beginning of Year | \$123,882.82 | \$80,560.38 | \$53,388.38 |
| Add Revenues and Other Sources | \$2,847,161.97 | \$2,834,827.00 | \$2,779,729.00 |
| Deduct Expenditures and Other Uses | \$2,834,878.36 | \$2,791,504.56 | \$2,752,557.00 |
| 8029 - Fund Balance - End of Year | \$136,166.43 | \$123,882.82 | \$80,560.38 |

NOT FIN.

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|--------------------|--------------------|--------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$34,911.53 | \$33,679.68 | \$31,083.00 |
| Total for Cash and Cash Equivalents | \$34,911.53 | \$33,679.68 | \$31,083.00 |
| Total for Assets | \$34,911.53 | \$33,679.68 | \$31,083.00 |
| Total for Assets and Deferred Outflows | \$34,911.53 | \$33,679.68 | \$31,083.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------------|--------------------|--------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$34,911.53 | \$33,679.68 | \$31,083.00 |
| Total for Assigned Fund Balance | \$34,911.53 | \$33,679.68 | \$31,083.00 |
| Total for Fund Balance | \$34,911.53 | \$33,679.68 | \$31,083.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$34,911.53 | \$33,679.68 | \$31,083.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|--------------------|--------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$99,016.05 | \$90,455.64 | \$89,791.00 |
| Total for Property Taxes | \$99,016.05 | \$90,455.64 | \$89,791.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$1,231.03 | \$2,595.88 | \$553.00 |
| Total for Use of Money and Property | \$1,231.03 | \$2,595.88 | \$553.00 |
| Total for Revenues | \$100,247.08 | \$93,051.52 | \$90,344.00 |
| Total for Revenues and Other Sources | \$100,247.08 | \$93,051.52 | \$90,344.00 |

Town of Manlius
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For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|--------------------|--------------------|---------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Home and Community Services | | | |
| Sewage | | | |
| 81104 - Sewer Administration - Contractual | \$76,452.73 | \$71,995.74 | \$70,561.00 |
| 81304 - Sewage Treatment and Disposal - Contractual | - | - | \$75,127.00 |
| Total for Sewage | \$76,452.73 | \$71,995.74 | \$145,688.00 |
| Total for Home and Community Services | \$76,452.73 | \$71,995.74 | \$145,688.00 |
| Debt Service | | | |
| Debt Service | | | |
| 97106 - Serial Bonds - Debt Principal | \$20,000.00 | \$15,000.00 | \$15,000.00 |
| 97107 - Serial Bonds - Debt Interest | \$2,562.50 | \$3,459.38 | \$4,228.00 |
| Total for Debt Service | \$22,562.50 | \$18,459.38 | \$19,228.00 |
| Total for Debt Service | \$22,562.50 | \$18,459.38 | \$19,228.00 |
| Total for Expenditures | \$99,015.23 | \$90,455.12 | \$164,916.00 |
| Total for Expenditures and Other Uses | \$99,015.23 | \$90,455.12 | \$164,916.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer
 Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------|-------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$33,680.12 | \$31,083.72 | \$105,655.72 |
| 8022 - Restated Fund Balance - Beginning of Year | \$33,680.12 | \$31,083.72 | \$105,655.72 |
| Add Revenues and Other Sources | \$100,247.08 | \$93,051.52 | \$90,344.00 |
| Deduct Expenditures and Other Uses | \$99,015.23 | \$90,455.12 | \$164,916.00 |
| 8029 - Fund Balance - End of Year | \$34,911.97 | \$33,680.12 | \$31,083.72 |

NOT FIN.

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer
 Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|---------------------|--------------------|--------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$103,724.64 | \$99,016.00 | \$90,460.00 |
| Total for Estimated Revenue | \$103,724.64 | \$99,016.00 | \$90,460.00 |
| Total for Estimated Revenues and Other Sources | \$103,724.64 | \$99,016.00 | \$90,460.00 |

NOT FINAL

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer
 Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|--|---------------------|--------------------|--------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 8999 - App - Home and Community Services | \$82,187.14 | \$22,563.00 | \$72,000.00 |
| 9899 - App - Debt Service | \$21,537.50 | \$76,453.00 | \$18,460.00 |
| Total for Estimated Appropriations | \$103,724.64 | \$99,016.00 | \$90,460.00 |
| Total for Estimated Appropriations and Other Uses | \$103,724.64 | \$99,016.00 | \$90,460.00 |

NOT FINAL

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$109,805.36 | \$104,434.48 | \$103,861.00 |
| Total for Cash and Cash Equivalents | \$109,805.36 | \$104,434.48 | \$103,861.00 |
| Total for Assets | \$109,805.36 | \$104,434.48 | \$103,861.00 |
| Total for Assets and Deferred Outflows | \$109,805.36 | \$104,434.48 | \$103,861.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water
 Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | \$337.00 | - | - |
| 915 - Assigned Unappropriated Fund Balance | \$109,468.36 | \$104,434.48 | \$103,861.00 |
| Total for Assigned Fund Balance | \$109,805.36 | \$104,434.48 | \$103,861.00 |
| Total for Fund Balance | \$109,805.36 | \$104,434.48 | \$103,861.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$109,805.36 | \$104,434.48 | \$103,861.00 |

Town of Manlius
Annual Financial Report
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**SW - Special District(s) Water
Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|--------------------|--------------------|--------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$80,415.66 | \$76,448.71 | \$85,567.00 |
| Total for Property Taxes | \$80,415.66 | \$76,448.71 | \$85,567.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$4,598.37 | \$3,415.23 | \$218.00 |
| Total for Use of Money and Property | \$4,598.37 | \$3,415.23 | \$218.00 |
| Total for Revenues | \$85,014.03 | \$79,863.94 | \$85,785.00 |
| Total for Revenues and Other Sources | \$85,014.03 | \$79,863.94 | \$85,785.00 |

Town of Manlius
 Annual Financial Report
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water
 Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|--------------------|--------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Home and Community Services | | | |
| Water | | | |
| 83104 - Water Administration - Contractual | \$17,680.80 | \$20,503.65 | \$13,379.00 |
| 83404 - Water Transportation and Distribution - Contractual | \$61,962.35 | \$58,785.95 | \$59,829.00 |
| Total for Water | \$79,643.15 | \$79,289.60 | \$73,208.00 |
| Total for Home and Community Services | \$79,643.15 | \$79,289.60 | \$73,208.00 |
| Total for Expenditures | \$79,643.15 | \$79,289.60 | \$73,208.00 |
| Total for Expenditures and Other Uses | \$79,643.15 | \$79,289.60 | \$73,208.00 |

Town of Manlius
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**SW - Special District(s) Water
 Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|--------------|--------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$104,435.43 | \$103,861.09 | \$91,284.09 |
| 8022 - Restated Fund Balance - Beginning of Year | \$104,435.43 | \$103,861.09 | \$91,284.09 |
| Add Revenues and Other Sources | \$85,014.03 | \$79,863.94 | \$85,785.00 |
| Deduct Expenditures and Other Uses | \$79,643.15 | \$79,289.60 | \$73,208.00 |
| 8029 - Fund Balance - End of Year | \$109,806.31 | \$104,435.43 | \$103,861.09 |

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Town of Manlius
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**SW - Special District(s) Water
 Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|--------------------|--------------------|--------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$61,535.00 | \$80,370.00 | \$73,278.00 |
| Total for Estimated Revenue | \$61,535.00 | \$80,370.00 | \$73,278.00 |
| Estimated Other Sources | | | |
| 599 - Appropriated Fund Balance | \$337.00 | - | - |
| Total for Estimated Other Sources | \$337.00 | \$0.00 | \$0.00 |
| Total for Estimated Revenues and Other Sources | \$61,872.00 | \$80,370.00 | \$73,278.00 |

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**SW - Special District(s) Water
 Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|--|--------------------|--------------------|--------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 8999 - App - Home and Community Services | \$61,856.00 | \$80,370.00 | \$73,278.00 |
| Total for Estimated Appropriations | \$61,856.00 | \$80,370.00 | \$73,278.00 |
| Total for Estimated Appropriations and Other Uses | \$61,856.00 | \$80,370.00 | \$73,278.00 |

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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|-----------------------|-----------------------|-----------------------|
| Long-Term Obligations | | | |
| Debt Obligations | | | |
| 628 - Bonds Payable | \$40,000.00 | \$60,000.00 | \$75,000.00 |
| Total for Debt Obligations | \$40,000.00 | \$60,000.00 | \$75,000.00 |
| Other Long-Term Obligations | | | |
| 638 - Net Pension Liability Proportionate Share | \$6,746,487.00 | \$7,275,001.00 | (\$145,265.00) |
| Total for Other Long-Term Obligations | \$6,746,487.00 | \$7,275,001.00 | (\$145,265.00) |
| Total for Long-Term Obligations | \$6,786,487.00 | \$7,335,001.00 | (\$70,265.00) |

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness
 Debt Summary**

| Debt Type | Beginning Balance | Debt Issued | Principal Paid | Paid From debt Proceeds | Accreted Interest | Prior Year Adjustment | Ending Balance |
|--------------|-------------------|-------------|----------------|-------------------------|-------------------|-----------------------|----------------|
| Bond | \$60,000.00 | \$0.00 | \$20,000.00 | \$0.00 | \$0.00 | \$0.00 | \$40,000.00 |
| Total | \$60,000.00 | \$0.00 | \$20,000.00 | \$0.00 | \$0.00 | \$0.00 | \$40,000.00 |

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**Statement of Indebtedness
 Debt Records**

| Debt Type/ Purpose | Lender Name | Issue Date | Maturity Date | Beginning Balance | Debt Issued | Principal Paid | Paid From Debt Proceeds | Prior Year Adjustment | Accreted Interest | Ending Balance |
|------------------------|-------------|------------|---------------|-------------------|-------------|----------------|-------------------------|-----------------------|-------------------|----------------|
| Bond Sewer Dristict | | 6/12/06 | 3/15/26 | \$60,000.00 | \$0.00 | \$20,000.00 | \$0.00 | \$0.00 | \$0.00 | \$40,000.00 |

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Bond Repayment

| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due | Remaining Principal Balance |
|--|--------------------|-------------------|-------------|-----------------------------|
| 2025 | \$20,000.00 | \$1,537.50 | \$21,537.50 | \$20,000.00 |
| 2026 | \$20,000.00 | \$512.50 | \$20,512.50 | \$0.00 |
| Total | \$40,000.00 | \$2,050.00 | \$42,050.00 | |
| \$40,000.00 Total Bond Ending Balance for Statement of Indebtedness. | | | | |

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Town of Manlius
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Bank Reconciliation

Accounts

| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
|-------------|--------------|---|----------------|---------------------|--------------------|-------------|----------------|
| 3508 | Savings | CM | \$3,156.53 | \$0.00 | \$0.00 | \$0.00 | \$3,156.53 |
| 6679 | Savings | A | \$42,354.31 | \$0.00 | \$0.00 | \$0.00 | \$42,354.31 |
| 2980 | Savings | CM | \$6,517.04 | \$0.00 | \$0.00 | \$0.00 | \$6,517.04 |
| 3350 | Savings | CM | \$5,053.60 | \$0.00 | \$0.00 | \$0.00 | \$5,053.60 |
| 5311 | Savings | CM | \$49,329.75 | \$0.00 | \$0.00 | \$0.00 | \$49,329.75 |
| 232 | Checking | A, B, CM, DA, DB, H, SD, SF, SL, SR, SS, SW | \$247,626.66 | \$0.00 | (\$4,821.69) | \$0.00 | \$242,804.97 |
| 3696 | Savings | A, B, DA, DB, SD, SF, SL, SR, SS, SW | \$4,187,275.98 | \$0.00 | \$0.00 | \$0.00 | \$4,187,275.98 |
| 7757 | Savings | A | \$319,560.20 | \$0.00 | \$0.00 | \$0.00 | \$319,560.20 |
| 2998 | Savings | CM | \$65,257.07 | \$0.00 | \$0.00 | \$0.00 | \$65,257.07 |
| 7682 | Savings | CM | \$74,123.89 | \$0.00 | \$0.00 | \$0.00 | \$74,123.89 |
| 488 | Savings | A | \$158,548.32 | \$0.00 | \$0.00 | \$0.00 | \$158,548.32 |

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Accounts

| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
|-----------------------------------|-----------------------------|---|----------------|---------------------|--------------------|-------------|----------------|
| 6395 | Savings | CM | \$31.96 | \$0.00 | \$0.00 | \$0.00 | \$31.96 |
| 3000 | Certificate of Deposit (CD) | A, B, DA, DB, SR, SS | \$2,128,496.17 | \$0.00 | \$0.00 | \$0.00 | \$2,128,496.17 |
| 4352 | Savings | H | \$26,678.80 | \$0.00 | \$0.00 | \$0.00 | \$26,678.80 |
| 4280 | Savings | CM | \$4,994.19 | \$0.00 | \$0.00 | \$0.00 | \$4,994.19 |
| 65 | Checking | A, B, CM, DA, DB, H, SD, SF, SL, SR, SS, SW | \$49,868.13 | \$30.00 | (\$46,185.46) | \$0.00 | \$3,712.67 |
| Total | | | \$7,368,872.60 | \$30.00 | (\$51,007.15) | \$0.00 | \$7,317,895.45 |
| Total Cash From Financials | | | | | | | \$7,317,895.45 |

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Bank Reconciliation

Collateralization of Cash

| | |
|--|-----------------------|
| Total Bank Balance | \$7,368,872.60 |
| FDIC Insurance | \$250,000.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured | \$7,118,872.60 |
| Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured | \$7,368,872.60 |

Investments and Collateralization of Investments

| | |
|---|--------|
| Investments From Financials | \$0.00 |
| Market Value as of Fiscal Year End Date | \$0.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured | \$0.00 |

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Town of Manlius
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Employee and Retiree Benefits

Total Number

| Full Time Employees | Part Time Employees | Volunteers with Paid Benefits | Retirees with Paid Benefits |
|---------------------|---------------------|-------------------------------|-----------------------------|
| 83 | 87 | 4 | 62 |

Number Receiving Benefits

| Benefit | Amount | Full Time | Part Time | Volunteer | Retiree |
|--|-----------------------|-----------|-----------|-----------|---------|
| Life Insurance | \$4,617.75 | 38 | 0 | 0 | 0 |
| Supplemental Benefit Payments to Disabled Firefighters | | | | | |
| Employee Benefits, Other | \$3,401.39 | 83 | 16 | 0 | 0 |
| State Retirement System | \$406,253.69 | 46 | 25 | 0 | 0 |
| Police Retirement | \$969,239.58 | 37 | 0 | 0 | 0 |
| Fire Retirement | | | | | |
| Local Pension Fund | | | | | |
| Social Security | \$597,540.50 | 83 | 87 | 0 | 0 |
| Worker's Compensation | \$138,828.16 | 83 | 87 | 4 | 0 |
| Unemployment Insurance | \$132.09 | 83 | 87 | 0 | 0 |
| Disability Insurance | \$5,422.84 | 83 | 87 | 0 | 0 |
| Hospital, Medical and Dental Insurance | \$2,433,639.59 | 68 | 0 | 0 | 62 |
| Union Welfare Benefits | | | | | |
| Total Employee Benefits Paid | \$4,559,075.59 | | | | |