

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Elmira  
County of Chemung  
For the Fiscal Year Ended 12/31/2018

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AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

TOWN OF Elmira

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SP) PARK
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	74,256	A200	51,296
Cash In Time Deposits		A201	
Petty Cash	300	A210	300
<b>TOTAL Cash</b>	<b>74,556</b>		<b>51,596</b>
Accounts Receivable	67,754	A380	66,193
<b>TOTAL Other Receivables (net)</b>	<b>67,754</b>		<b>66,193</b>
Due From Other Funds		A391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	12,134	A480	11,741
<b>TOTAL Prepaid Expenses</b>	<b>12,134</b>		<b>11,741</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>154,444</b>		<b>129,530</b>

TOWN OF Elmira  
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	664	A600	9,893
<b>TOTAL Accounts Payable</b>	<b>664</b>		<b>9,893</b>
Accrued Liabilities	441	A601	9,838
<b>TOTAL Accrued Liabilities</b>	<b>441</b>		<b>9,838</b>
Overpayments & Clearing Account	9,463	A690	3,449
<b>TOTAL Other Liabilities</b>	<b>9,463</b>		<b>3,449</b>
Due To Other Funds	127,884	A630	16,159
<b>TOTAL Due To Other Funds</b>	<b>127,884</b>		<b>16,159</b>
<b>TOTAL Liabilities</b>	<b>138,452</b>		<b>39,339</b>
<b>Fund Balance</b>			
Not in Spendable Form	12,134	A806	11,741
<b>TOTAL Nonspendable Fund Balance</b>	<b>12,134</b>		<b>11,741</b>
Unassigned Fund Balance	3,858	A917	78,450
<b>TOTAL Unassigned Fund Balance</b>	<b>3,858</b>		<b>78,450</b>
<b>TOTAL Fund Balance</b>	<b>15,992</b>		<b>90,191</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>154,444</b>		<b>129,530</b>

TOWN OF Elmira  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	237,305	A1001	240,610
<b>TOTAL Real Property Taxes</b>	<b>237,305</b>		<b>240,610</b>
Other Payments In Lieu of Taxes	500	A1081	510
Interest & Penalties On Real Prop Taxes	17,323	A1090	9,881
<b>TOTAL Real Property Tax Items</b>	<b>17,823</b>		<b>10,391</b>
Franchises	20,086	A1170	21,206
<b>TOTAL Non Property Tax Items</b>	<b>20,086</b>		<b>21,206</b>
Clerk Fees	913	A1255	907
Other Health Departmental Income	26,171	A1689	36,532
<b>TOTAL Departmental Income</b>	<b>27,084</b>		<b>37,439</b>
Interest And Earnings	2,580	A2401	1,909
<b>TOTAL Use of Money And Property</b>	<b>2,580</b>		<b>1,909</b>
Dog Licenses	7,196	A2544	6,977
<b>TOTAL Licenses And Permits</b>	<b>7,196</b>		<b>6,977</b>
Fines And Forfeited Bail	45,491	A2610	54,147
<b>TOTAL Fines And Forfeitures</b>	<b>45,491</b>		<b>54,147</b>
Unclassified (specify)	1,578	A2770	4,823
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,578</b>		<b>4,823</b>
St Aid, Revenue Sharing	52,651	A3001	52,651
St Aid, Mortgage Tax	121,511	A3005	126,272
<b>TOTAL State Aid</b>	<b>174,162</b>		<b>178,923</b>
<b>TOTAL Revenues</b>	<b>533,305</b>		<b>556,425</b>
Interfund Transfers	430,000	A5031	384,000
<b>TOTAL Interfund Transfers</b>	<b>430,000</b>		<b>384,000</b>
<b>TOTAL Other Sources</b>	<b>430,000</b>		<b>384,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>963,305</b>		<b>940,425</b>

TOWN OF Elmira  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Legislative Board, Pers Serv	43,763	A10101	45,337
Legislative Board, Contr Expend	10,333	A10104	2,828
<b>TOTAL Legislative Board</b>	<b>54,096</b>		<b>48,165</b>
Municipal Court, Pers Serv	91,442	A11101	95,449
Municipal Court, Contr Expend	7,888	A11104	12,443
<b>TOTAL Municipal Court</b>	<b>99,330</b>		<b>107,892</b>
Supervisor,pers Serv	33,439	A12201	34,277
Supervisor,contr Expend	746	A12204	25,090
<b>TOTAL Supervisor</b>	<b>34,185</b>		<b>59,367</b>
Auditor, Contr Expend	18,400	A13204	18,000
<b>TOTAL Auditor</b>	<b>18,400</b>		<b>18,000</b>
Budget, Pers Serv	10,000	A13401	10,000
<b>TOTAL Budget</b>	<b>10,000</b>		<b>10,000</b>
Purchasing, Pers Serv	1,768	A13451	1,734
Purchasing, Equip & Cap Outlay	11,888	A13452	12,753
Purchasing, Contr Expend	8,330	A13454	8,912
<b>TOTAL Purchasing</b>	<b>21,986</b>		<b>23,399</b>
Assessment, Pers Serv	37,001	A13551	37,868
Assessment, Contr Expend	1,970	A13554	1,649
<b>TOTAL Assessment</b>	<b>38,971</b>		<b>39,517</b>
Clerk,pers Serv	88,096	A14101	90,350
Clerk,contr Expend	1,992	A14104	1,157
<b>TOTAL Clerk</b>	<b>90,088</b>		<b>91,507</b>
Law, Pers Serv	40,288	A14201	41,379
Law, Contr Expend	4,142	A14204	2,252
<b>TOTAL Law</b>	<b>44,430</b>		<b>43,631</b>
Engineer, Contr Expend		A14404	1,200
<b>TOTAL Engineer</b>	<b>0</b>		<b>1,200</b>
Elections, Pers Serv	7,650	A14501	14,385
<b>TOTAL Elections</b>	<b>7,650</b>		<b>14,385</b>
Buildings, Pers Serv	22,957	A16201	22,126
Buildings, Equip & Cap Outlay	5,654	A16202	
Buildings, Contr Expend	23,893	A16204	22,813
<b>TOTAL Buildings</b>	<b>52,504</b>		<b>44,939</b>
Unallocated Insurance, Contr Expend	70,421	A19104	71,961
<b>TOTAL Unallocated Insurance</b>	<b>70,421</b>		<b>71,961</b>
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
<b>TOTAL Municipal Assn Dues</b>	<b>1,100</b>		<b>1,100</b>
<b>TOTAL General Government Support</b>	<b>543,161</b>		<b>575,063</b>
Control of Animals, Contr Expend	22,440	A35104	22,440
<b>TOTAL Control of Animals</b>	<b>22,440</b>		<b>22,440</b>
<b>TOTAL Public Safety</b>	<b>22,440</b>		<b>22,440</b>
Historian, Pers Serv	300	A75101	303
<b>TOTAL Historian</b>	<b>300</b>		<b>303</b>
<b>TOTAL Culture And Recreation</b>	<b>300</b>		<b>303</b>

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Comm Beautification, Contr Expend	1,370	A85104	75
<b>TOTAL Comm Beautification</b>	<b>1,370</b>		<b>75</b>
Flood & Erosion Control, Contr Expend	500	A87454	
<b>TOTAL Flood &amp; Erosion Control</b>	<b>500</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>1,870</b>		<b>75</b>
State Retirement System	41,729	A90108	33,000
Social Security, Employer Cont	27,288	A90308	27,910
Worker's Compensation, Empl Bnfts	41,801	A90408	27,117
Disability Insurance, Empl Bnfts	475	A90558	498
Hospital & Medical (dental) Ins, Empl Bnft	145,169	A90608	165,819
<b>TOTAL Employee Benefits</b>	<b>256,462</b>		<b>254,344</b>
<b>TOTAL Expenditures</b>	<b>824,233</b>		<b>852,225</b>
Transfers, Other Funds	20,000	A99019	
<b>TOTAL Operating Transfers</b>	<b>20,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>844,233</b>		<b>852,225</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-92,545</b>	<b>A8021</b>	<b>15,992</b>
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance	10,535	A8015	14,001
<b>Restated Fund Balance - Beg of Year</b>	<b>-103,080</b>	<b>A8022</b>	<b>1,991</b>
ADD - REVENUES AND OTHER SOURCES	963,305		940,425
DEDUCT - EXPENDITURES AND OTHER USES	844,233		852,225
<b>Fund Balance - End of Year</b>	<b>15,992</b>	<b>A8029</b>	<b>90,191</b>



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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	240,611	A1049N	241,131
Est Rev - Real Property Tax Items	21,701	A1099N	18,000
Est Rev - Non Property Tax Items	127,116	A1199N	20,000
Est Rev - Departmental Income	28,375	A1299N	29,500
Est Rev - Intergovernmental Charges	22,000	A2399N	
Est Rev - Use of Money And Property		A2499N	1,500
Est Rev - Licenses And Permits		A2599N	6,532
Est Rev - Fines And Forfeitures	62,936	A2649N	54,000
Est Rev - Miscellaneous Local Sources		A2799N	20,000
Est Rev - State Aid	53,551	A3099N	517,108
<b>TOTAL Estimated Revenues</b>	<b>556,290</b>		<b>907,771</b>
Estimated - Interfund Transfer	259,867	A5031N	0
<b>TOTAL Estimated Other Sources</b>	<b>259,867</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>816,157</b>		<b>907,771</b>

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	543,593	A1999N	638,086
App - Public Safety	23,129	A3999N	23,360
App - Culture And Recreation	325	A7999N	1,825
App - Home And Community Services	2,250	A8999N	5,000
App - Employee Benefits	246,860	A9199N	239,500
<b>TOTAL Appropriations</b>	<b>816,157</b>		<b>907,771</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>816,157</b>		<b>907,771</b>

TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	14,948	B200	
Cash In Time Deposits	631,126	B201	370,531
Petty Cash	200	B210	200
<b>TOTAL Cash</b>	<b>646,274</b>		<b>370,731</b>
Accounts Receivable		B380	34,866
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>34,866</b>
Due From Other Governments	80,930	B440	37,955
<b>TOTAL Due From Other Governments</b>	<b>80,930</b>		<b>37,955</b>
Prepaid Expenses	12,134	B480	5,345
<b>TOTAL Prepaid Expenses</b>	<b>12,134</b>		<b>5,345</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>739,338</b>		<b>448,897</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	5,790	B600	
<b>TOTAL Accounts Payable</b>	<b>5,790</b>		<b>0</b>
Accrued Liabilities		B601	1,632
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>1,632</b>
Due To Other Funds	14,567	B630	75,341
<b>TOTAL Due To Other Funds</b>	<b>14,567</b>		<b>75,341</b>
<b>TOTAL Liabilities</b>	<b>20,357</b>		<b>76,973</b>
<b>Fund Balance</b>			
Not in Spendable Form	12,134	B806	5,345
<b>TOTAL Nonspendable Fund Balance</b>	<b>12,134</b>		<b>5,345</b>
Assigned Appropriated Fund Balance	306,822	B914	
Assigned Unappropriated Fund Balance	400,025	B915	366,579
<b>TOTAL Assigned Fund Balance</b>	<b>706,847</b>		<b>366,579</b>
<b>TOTAL Fund Balance</b>	<b>718,981</b>		<b>371,924</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>739,338</b>		<b>448,897</b>

TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes		B1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Other Payments In Lieu of Taxes	6,709	B1081	6,911
<b>TOTAL Real Property Tax Items</b>	<b>6,709</b>		<b>6,911</b>
Sales Tax (from County)	221,368	B1120	312,162
<b>TOTAL Non Property Tax Items</b>	<b>221,368</b>		<b>312,162</b>
Other General Departmental Income	61,250	B1289	23,437
<b>TOTAL Departmental Income</b>	<b>61,250</b>		<b>23,437</b>
Unclassified (specify)		B2770	26,143
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>26,143</b>
<b>TOTAL Revenues</b>	<b>289,327</b>		<b>368,653</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>289,327</b>		<b>368,653</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Law, Contr Expend		B14204	
<b>TOTAL Law</b>	<b>0</b>		<b>0</b>
Buildings, Contr Expend	80	B16204	
<b>TOTAL Buildings</b>	<b>80</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>80</b>		<b>0</b>
Police, Pers Serv	8,054	B31201	8,332
<b>TOTAL Police</b>	<b>8,054</b>		<b>8,332</b>
Safety Inspection, Pers Serv	55,000	B36201	75,226
Safety Inspection, Contr Expend	2,189	B36204	2,512
<b>TOTAL Safety Inspection</b>	<b>57,189</b>		<b>77,738</b>
<b>TOTAL Public Safety</b>	<b>65,243</b>		<b>86,070</b>
Street Admin, Pers Serv	81,000	B50101	70,333
Street Admin, Contr Expend	17,881	B50104	19,335
<b>TOTAL Street Admin</b>	<b>98,881</b>		<b>89,668</b>
<b>TOTAL Transportation</b>	<b>98,881</b>		<b>89,668</b>
Joint Rec Proj, Contr Expend	4,971	B71454	5,373
<b>TOTAL Joint Rec Proj</b>	<b>4,971</b>		<b>5,373</b>
<b>TOTAL Culture And Recreation</b>	<b>4,971</b>		<b>5,373</b>
Zoning, Contr Expend	8,390	B80104	6,149
<b>TOTAL Zoning</b>	<b>8,390</b>		<b>6,149</b>
Planning, Contr Expend	3,740	B80204	3,600
<b>TOTAL Planning</b>	<b>3,740</b>		<b>3,600</b>
Flood & Erosion Control, Pers Serv	769	B87451	
Flood & Erosion Control, Equip & Cap Outla	28,532	B87452	24,533
<b>TOTAL Flood &amp; Erosion Control</b>	<b>29,301</b>		<b>24,533</b>
<b>TOTAL Home And Community Services</b>	<b>41,431</b>		<b>34,282</b>
State Retirement, Empl Bnfts	16,139	B90108	28,932
Social Security , Empl Bnfts	10,622	B90308	11,257
Worker's Compensation, Empl Bnfts	258	B90408	651
Disability Insurance, Empl Bnfts	147	B90558	187
Hospital & Medical (dental) Ins, Empl Bnft	50,880	B90608	60,575
<b>TOTAL Employee Benefits</b>	<b>78,046</b>		<b>101,602</b>
<b>TOTAL Expenditures</b>	<b>288,652</b>		<b>316,995</b>
Transfers, Other Funds	430,000	B99019	384,000
<b>TOTAL Operating Transfers</b>	<b>430,000</b>		<b>384,000</b>
<b>TOTAL Other Uses</b>	<b>430,000</b>		<b>384,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>718,652</b>		<b>700,995</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,193,920</b>	<b>B8021</b>	<b>718,981</b>
Prior Period Adj -Decrease In Fund Balance	45,614	B8015	14,715
<b>Restated Fund Balance - Beg of Year</b>	<b>1,148,306</b>	<b>B8022</b>	<b>704,266</b>
ADD - REVENUES AND OTHER SOURCES	289,327		368,653
DEDUCT - EXPENDITURES AND OTHER USES	718,652		700,995
<b>Fund Balance - End of Year</b>	<b>718,981</b>	<b>B8029</b>	<b>371,924</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Tax Items	0	B1099N	6,911
Est Rev - Non Property Tax Items	250,163	B1199N	380,000
Est Rev - Departmental Income	28,669	B1299N	23,273
Est Rev - Miscellaneous Local Sources	40,100	B2799N	15,000
<b>TOTAL Estimated Revenues</b>	<b>318,932</b>		<b>425,184</b>
Estimated - Interfund Transfers		B5031N	141,375
Appropriated Fund Balance	306,822	B599N	
<b>TOTAL Estimated Other Sources</b>	<b>306,822</b>		<b>141,375</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>625,754</b>		<b>566,559</b>



TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	0	B1999N	4,939
App - Public Safety	87,352	B3999N	79,435
App - Transportation	108,721	B5999N	24,700
App - Economic Assistance And Opportunity	0	B6999N	0
App - Culture And Recreation	11,000	B7999N	11,200
App - Home And Community Services	44,500	B8999N	42,000
App - Employee Benefits	114,314	B9199N	61,177
<b>TOTAL Appropriations</b>	<b>365,887</b>		<b>223,451</b>
App - Interfund Transfer	259,867	B9999N	343,108
<b>TOTAL Other Uses</b>	<b>259,867</b>		<b>343,108</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>625,754</b>		<b>566,559</b>

TOWN OF Elmira  
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	1,120	DB200	6,405
Cash In Time Deposits		DB201	
<b>TOTAL Cash</b>	<b>1,120</b>		<b>6,405</b>
Accounts Receivable	23,859	DB380	35,488
<b>TOTAL Other Receivables (net)</b>	<b>23,859</b>		<b>35,488</b>
Due From State And Federal Government		DB410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	89,624	DB391	84,346
<b>TOTAL Due From Other Funds</b>	<b>89,624</b>		<b>84,346</b>
Due From Other Governments	44,390	DB440	37,955
<b>TOTAL Due From Other Governments</b>	<b>44,390</b>		<b>37,955</b>
Prepaid Expenses	17,834	DB480	18,157
<b>TOTAL Prepaid Expenses</b>	<b>17,834</b>		<b>18,157</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>176,827</b>		<b>182,351</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	20,510	DB600	
<b>TOTAL Accounts Payable</b>	<b>20,510</b>		<b>0</b>
Accrued Liabilities		DB601	19,112
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>19,112</b>
Due To Other Funds		DB630	56,462
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>56,462</b>
<b>TOTAL Liabilities</b>	<b>20,510</b>		<b>75,574</b>
<b>Fund Balance</b>			
Not in Spendable Form	17,834	DB806	18,157
<b>TOTAL Nonspendable Fund Balance</b>	<b>17,834</b>		<b>18,157</b>
Assigned Appropriated Fund Balance	67,804	DB914	
Assigned Unappropriated Fund Balance	70,679	DB915	88,620
<b>TOTAL Assigned Fund Balance</b>	<b>138,483</b>		<b>88,620</b>
<b>TOTAL Fund Balance</b>	<b>156,317</b>		<b>106,777</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>176,827</b>		<b>182,351</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes		DB1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Sales Tax (from County)	817,086	DB1120	747,323
<b>TOTAL Non Property Tax Items</b>	<b>817,086</b>		<b>747,323</b>
Other General Departmental Income	36,568	DB1289	13,473
<b>TOTAL Departmental Income</b>	<b>36,568</b>		<b>13,473</b>
Unclassified (specify)		DB2770	18,667
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>18,667</b>
St Aid, Consolidated Highway Aid	143,016	DB3501	137,300
<b>TOTAL State Aid</b>	<b>143,016</b>		<b>137,300</b>
<b>TOTAL Revenues</b>	<b>996,670</b>		<b>916,763</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>996,670</b>		<b>916,763</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Maint of Streets, Pers Serv	394,339	DB51101	384,010
Maint of Streets, Contr Expend	73,998	DB51104	72,560
<b>TOTAL Maint of Streets</b>	<b>468,337</b>		<b>456,570</b>
Perm Improve Highway, Equip & Cap Outlay	133,130	DB51122	124,000
Perm Improve Highway, Contr Expend	95,745	DB51124	64,039
<b>TOTAL Perm Improve Highway</b>	<b>228,875</b>		<b>188,039</b>
Machinery, Equip & Cap Outlay	20,093	DB51302	17,020
Machinery, Contr Expend	45,273	DB51304	41,726
<b>TOTAL Machinery</b>	<b>65,366</b>		<b>58,746</b>
Brush And Weeds, Contr Expend	6,160	DB51404	10,040
<b>TOTAL Brush And Weeds</b>	<b>6,160</b>		<b>10,040</b>
Snow Removal, Contr Expend	54,016	DB51424	55,164
<b>TOTAL Snow Removal</b>	<b>54,016</b>		<b>55,164</b>
<b>TOTAL Transportation</b>	<b>822,754</b>		<b>768,559</b>
State Retirement, Empl Bnfts	72,075	DB90108	72,683
Social Security, Empl Bnfts	29,296	DB90308	26,044
Worker's Compensation, Empl Bnfts	23,400	DB90408	21,662
Disability Insurance, Empl Bnfts	230	DB90558	228
Hospital & Medical (dental) Ins, Empl Bnft	101,033	DB90608	79,601
<b>TOTAL Employee Benefits</b>	<b>226,034</b>		<b>200,218</b>
<b>TOTAL Expenditures</b>	<b>1,048,788</b>		<b>968,777</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,048,788</b>		<b>968,777</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>244,429</b>	<b>DB8021</b>	<b>156,317</b>
Prior Period Adj -Increase In Fund Balance		DB8012	2,474
Prior Period Adj -Decrease In Fund Balance	35,994	DB8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>208,435</b>	<b>DB8022</b>	<b>158,791</b>
ADD - REVENUES AND OTHER SOURCES	996,670		916,763
DEDUCT - EXPENDITURES AND OTHER USES	1,048,788		968,777
<b>Fund Balance - End of Year</b>	<b>156,317</b>	<b>DB8029</b>	<b>106,777</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	0	DB1049N	
Est Rev - Non Property Tax Items	780,956	DB1199N	830,000
Est Rev - Departmental Income	11,788	DB1299N	12,843
Est Rev - Use of Money And Property	100	DB2499N	100
Est Rev - Miscellaneous Local Sources	26,618	DB2799N	42,000
Est Rev - State Aid	124,000	DB3099N	124,000
<b>TOTAL Estimated Revenues</b>	<b>943,462</b>		<b>1,008,943</b>
Estimated - Interfund Transfer		DB5031N	26,213
Appropriated Fund Balance	67,804	DB599N	
<b>TOTAL Estimated Other Sources</b>	<b>67,804</b>		<b>26,213</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,011,266</b>		<b>1,035,156</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Transportation	800,425	DB5999N	828,465
App - Employee Benefits	210,841	DB9199N	206,691
<b>TOTAL Appropriations</b>	<b>1,011,266</b>		<b>1,035,156</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,011,266</b>		<b>1,035,156</b>



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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		H200	100,004
<b>TOTAL Cash</b>	<b>0</b>		<b>100,004</b>
Due From Other Funds	4,501	H391	1,205
<b>TOTAL Due From Other Funds</b>	<b>4,501</b>		<b>1,205</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,501</b>		<b>101,209</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	4,501	H915	101,209
<b>TOTAL Assigned Fund Balance</b>	<b>4,501</b>		<b>101,209</b>
<b>TOTAL Fund Balance</b>	<b>4,501</b>		<b>101,209</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,501</b>		<b>101,209</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Other Sources</b>			
Interfund Transfers	20,000	H5031	
<b>TOTAL Interfund Transfers</b>	<b>20,000</b>		<b>0</b>
Bond Anticipation Notes		H5730	100,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Other Sources</b>	<b>20,000</b>		<b>100,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>20,000</b>		<b>100,000</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Perm Improve Highway, Equip & Cap Outlay	15,499	H51122	3,292
<b>TOTAL Perm Improve Highway</b>	<b>15,499</b>		<b>3,292</b>
<b>TOTAL Transportation</b>	<b>15,499</b>		<b>3,292</b>
<b>TOTAL Expenditures</b>	<b>15,499</b>		<b>3,292</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>15,499</b>		<b>3,292</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>4,501</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	<b>4,501</b>
ADD - REVENUES AND OTHER SOURCES	20,000		100,000
DEDUCT - EXPENDITURES AND OTHER USES	15,499		3,292
<b>Fund Balance - End of Year</b>	<b>4,501</b>	<b>H8029</b>	<b>101,209</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Land	193,305	K101	193,305
Buildings	1,630,682	K102	1,630,682
Machinery And Equipment	2,937,711	K104	3,008,682
Infrastructure	23,627	K106	221,908
Net Pension Asset - Proportionate Share		K108	
<b>TOTAL Fixed Assets (net)</b>	<b>4,785,325</b>		<b>5,054,577</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,785,325</b>		<b>5,054,577</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	4,785,325	K159	5,054,577
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>4,785,325</b>		<b>5,054,577</b>
<b>TOTAL Fund Balance</b>	<b>4,785,325</b>		<b>5,054,577</b>
<b>TOTAL</b>	<b>4,785,325</b>		<b>5,054,577</b>

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(SD) DRAINAGE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		SD200	
Cash In Time Deposits		SD201	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Due From Other Funds	8,327	SD391	8,007
<b>TOTAL Due From Other Funds</b>	<b>8,327</b>		<b>8,007</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,327</b>		<b>8,007</b>



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(SD) DRAINAGE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	8,327	SD915	8,007
<b>TOTAL Assigned Fund Balance</b>	<b>8,327</b>		<b>8,007</b>
<b>TOTAL Fund Balance</b>	<b>8,327</b>		<b>8,007</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>8,327</b>		<b>8,007</b>

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(SD) DRAINAGE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	3,001	SD1001	2,571
<b>TOTAL Real Property Taxes</b>	<b>3,001</b>		<b>2,571</b>
<b>TOTAL Revenues</b>	<b>3,001</b>		<b>2,571</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,001</b>		<b>2,571</b>

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(SD) DRAINAGE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Debt Principal, Serial Bonds	2,000	SD97106	2,000
<b>TOTAL Debt Principal</b>	<b>2,000</b>		<b>2,000</b>
Debt Interest, Serial Bonds	1,064	SD97107	891
Debt Interest, Bond Anticipation Notes		SD97307	
<b>TOTAL Debt Interest</b>	<b>1,064</b>		<b>891</b>
<b>TOTAL Expenditures</b>	<b>3,064</b>		<b>2,891</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,064</b>		<b>2,891</b>

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(SD) DRAINAGE

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>8,390</b>	<b>SD8021</b>	<b>8,327</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>8,390</b>	<b>SD8022</b>	<b>8,327</b>
ADD - REVENUES AND OTHER SOURCES	3,001		2,571
DEDUCT - EXPENDITURES AND OTHER USES	3,064		2,891
<b>Fund Balance - End of Year</b>	<b>8,327</b>	<b>SD8029</b>	<b>8,007</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Due From Other Funds		SF391	592
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>592</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>592</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	113	SF630	
<b>TOTAL Due To Other Funds</b>	<b>113</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>113</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		SF915	592
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>592</b>
Unassigned Fund Balance	-113	SF917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-113</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-113</b>		<b>592</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>592</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	79,516	SF1001	80,816
<b>TOTAL Real Property Taxes</b>	<b>79,516</b>		<b>80,816</b>
<b>TOTAL Revenues</b>	<b>79,516</b>		<b>80,816</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>79,516</b>		<b>80,816</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fire Protection, Contr Expend	79,516	SF34104	80,111
<b>TOTAL Fire Protection</b>	<b>79,516</b>		<b>80,111</b>
<b>TOTAL Public Safety</b>	<b>79,516</b>		<b>80,111</b>
<b>TOTAL Expenditures</b>	<b>79,516</b>		<b>80,111</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>79,516</b>		<b>80,111</b>



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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-113	<b>SF8021</b>	-113
<b>Restated Fund Balance - Beg of Year</b>	-113	<b>SF8022</b>	-113
ADD - REVENUES AND OTHER SOURCES	79,516		80,816
DEDUCT - EXPENDITURES AND OTHER USES	79,516		80,111
<b>Fund Balance - End of Year</b>	-113	<b>SF8029</b>	<b>592</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Due From Other Funds	7,216	SL391	1,765
<b>TOTAL Due From Other Funds</b>	<b>7,216</b>		<b>1,765</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,216</b>		<b>1,765</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds		SL630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	7,216	SL915	1,765
<b>TOTAL Assigned Fund Balance</b>	<b>7,216</b>		<b>1,765</b>
Unassigned Fund Balance		SL917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>7,216</b>		<b>1,765</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>7,216</b>		<b>1,765</b>

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(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	78,565	SL1001	77,096
<b>TOTAL Real Property Taxes</b>	<b>78,565</b>		<b>77,096</b>
<b>TOTAL Revenues</b>	<b>78,565</b>		<b>77,096</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>78,565</b>		<b>77,096</b>

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(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Street Lighting, Contr Expend	76,853	SL51824	82,547
<b>TOTAL Street Lighting</b>	<b>76,853</b>		<b>82,547</b>
<b>TOTAL Transportation</b>	<b>76,853</b>		<b>82,547</b>
<b>TOTAL Expenditures</b>	<b>76,853</b>		<b>82,547</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>76,853</b>		<b>82,547</b>

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>5,504</b>	<b>SL8021</b>	<b>7,216</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>5,504</b>	<b>SL8022</b>	<b>7,216</b>
ADD - REVENUES AND OTHER SOURCES	78,565		77,096
DEDUCT - EXPENDITURES AND OTHER USES	76,853		82,547
<b>Fund Balance - End of Year</b>	<b>7,216</b>	<b>SL8029</b>	<b>1,765</b>

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Accounts Receivable	2,508	SM380	
<b>TOTAL Other Receivables (net)</b>	<b>2,508</b>		<b>0</b>
Due From Other Funds		SM391	26,591
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>26,591</b>
Prepaid Expenses	10,253	SM480	10,955
<b>TOTAL Prepaid Expenses</b>	<b>10,253</b>		<b>10,955</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,761</b>		<b>37,546</b>

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2017	EdpCode	2018
Accrued Liabilities		SM601	15,962
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>15,962</b>
Due To Other Funds	20,376	SM630	
<b>TOTAL Due To Other Funds</b>	<b>20,376</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>20,376</b>		<b>15,962</b>
<b>Fund Balance</b>			
Not in Spendable Form	10,253	SM806	10,955
<b>TOTAL Nonspendable Fund Balance</b>	<b>10,253</b>		<b>10,955</b>
Assigned Unappropriated Fund Balance		SM915	10,629
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>10,629</b>
Unassigned Fund Balance	-17,868	SM917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-17,868</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-7,615</b>		<b>21,584</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>12,761</b>		<b>37,546</b>



TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	475,114	SM1001	490,998
<b>TOTAL Real Property Taxes</b>	<b>475,114</b>		<b>490,998</b>
Employees Contributions	8,204	SM2709	14,484
Unclassified (specify)	5,675	SM2770	10,545
<b>TOTAL Miscellaneous Local Sources</b>	<b>13,879</b>		<b>25,029</b>
<b>TOTAL Revenues</b>	<b>488,993</b>		<b>516,027</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>488,993</b>		<b>516,027</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Police, Pers Serv	320,115	SM31201	311,056
Police, Equip & Cap Outlay	15,360	SM31202	3,369
Police, Contr Expend	29,678	SM31204	26,938
<b>TOTAL Police</b>	<b>365,153</b>		<b>341,363</b>
<b>TOTAL Public Safety</b>	<b>365,153</b>		<b>341,363</b>
State Retirement, Empl Bnfts	45,194	SM90108	44,072
Social Security, Empl Bnfts	24,245	SM90308	23,455
Worker's Compensation, Empl Bnfts	17,234	SM90408	15,588
Disability Insurance, Empl Bnfts	254	SM90558	463
Hospital & Medical (dental) Ins, Empl Bnft	45,758	SM90608	49,426
<b>TOTAL Employee Benefits</b>	<b>132,685</b>		<b>133,004</b>
<b>TOTAL Expenditures</b>	<b>497,838</b>		<b>474,367</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>497,838</b>		<b>474,367</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-149</b>	<b>SM8021</b>	<b>-7,615</b>
Prior Period Adj -Increase In Fund Balance	1,379	SM8012	
Prior Period Adj -Decrease In Fund Balance		SM8015	12,461
<b>Restated Fund Balance - Beg of Year</b>	<b>1,230</b>	<b>SM8022</b>	<b>-20,076</b>
ADD - REVENUES AND OTHER SOURCES	488,993		516,027
DEDUCT - EXPENDITURES AND OTHER USES	497,838		474,367
<b>Fund Balance - End of Year</b>	<b>-7,615</b>	<b>SM8029</b>	<b>21,584</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(SP) PARK

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		SP200	250
<b>TOTAL Cash</b>	<b>0</b>		<b>250</b>
Accounts Receivable	1,054	SP380	
<b>TOTAL Other Receivables (net)</b>	<b>1,054</b>		<b>0</b>
Due From Other Funds	53,272	SP391	32,549
<b>TOTAL Due From Other Funds</b>	<b>53,272</b>		<b>32,549</b>
Prepaid Expenses	1,525	SP480	2,000
<b>TOTAL Prepaid Expenses</b>	<b>1,525</b>		<b>2,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>55,851</b>		<b>34,799</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(SP) PARK

Balance Sheet

Code Description	2017	EdpCode	2018
Accrued Liabilities		SP601	2,149
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>2,149</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>2,149</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,525	SP806	2,000
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,525</b>		<b>2,000</b>
Assigned Unappropriated Fund Balance	54,326	SP915	30,650
<b>TOTAL Assigned Fund Balance</b>	<b>54,326</b>		<b>30,650</b>
<b>TOTAL Fund Balance</b>	<b>55,851</b>		<b>32,650</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>55,851</b>		<b>34,799</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(SP) PARK

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	149,835	SP1001	149,835
<b>TOTAL Real Property Taxes</b>	<b>149,835</b>		<b>149,835</b>
Special Recreational Facility Charges	31,898	SP2025	40,288
<b>TOTAL Departmental Income</b>	<b>31,898</b>		<b>40,288</b>
Unclassified (specify)	17,676	SP2770	10,694
<b>TOTAL Miscellaneous Local Sources</b>	<b>17,676</b>		<b>10,694</b>
<b>TOTAL Revenues</b>	<b>199,409</b>		<b>200,817</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>199,409</b>		<b>200,817</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(SP) PARK

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Parks, Pers Serv	36,198	SP71101	38,068
Parks, Equip & Cap Outlay	27,415	SP71102	2,415
Parks, Contr Expend	17,596	SP71104	21,233
<b>TOTAL Parks</b>	<b>81,209</b>		<b>61,716</b>
Playgr & Rec Centers, Pers Serv	7,000	SP71401	13,175
Playgr & Rec Centers, Contr Expend	18,919	SP71404	13,728
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>25,919</b>		<b>26,903</b>
Special Rec Facility, Pers Serv	54,225	SP71801	52,232
Special Rec Facility, Contr Expend	20,602	SP71804	35,345
<b>TOTAL Special Rec Facility</b>	<b>74,827</b>		<b>87,577</b>
<b>TOTAL Culture And Recreation</b>	<b>181,955</b>		<b>176,196</b>
State Retirement, Empl Bnfts	9,097	SP90108	6,500
Social Security, Empl Bnfts	7,453	SP90308	7,832
Worker's Compensation, Empl Bnfts	7,905	SP90408	5,841
Unemployment Insurance, Empl Bnfts	20	SP90508	27
Disability Insurance, Empl Bnfts	331	SP90558	63
Hospital & Medical (dental) Ins, Empl Bnft	4,811	SP90608	13,217
<b>TOTAL Employee Benefits</b>	<b>29,617</b>		<b>33,480</b>
Debt Principal, Serial Bonds	10,000	SP97106	10,000
<b>TOTAL Debt Principal</b>	<b>10,000</b>		<b>10,000</b>
Debt Interest, Serial Bonds	3,155	SP97107	2,985
<b>TOTAL Debt Interest</b>	<b>3,155</b>		<b>2,985</b>
<b>TOTAL Expenditures</b>	<b>224,727</b>		<b>222,661</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>224,727</b>		<b>222,661</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(SP) PARK

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>80,079</b>	<b>SP8021</b>	<b>55,851</b>
Prior Period Adj -Increase In Fund Balance	1,090	SP8012	
Prior Period Adj -Decrease In Fund Balance		SP8015	1,357
<b>Restated Fund Balance - Beg of Year</b>	<b>81,169</b>	<b>SP8022</b>	<b>54,494</b>
ADD - REVENUES AND OTHER SOURCES	199,409		200,817
DEDUCT - EXPENDITURES AND OTHER USES	224,727		222,661
<b>Fund Balance - End of Year</b>	<b>55,851</b>	<b>SP8029</b>	<b>32,650</b>



TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash In Time Deposits	10,502	TA201	2,637
<b>TOTAL Cash</b>	<b>10,502</b>		<b>2,637</b>
Miscellaneous Current Assets		TA489	17,271
<b>TOTAL Other</b>	<b>0</b>		<b>17,271</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>10,502</b>		<b>19,908</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds		TA630	7,094
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>7,094</b>
Other Funds (specify)	10,502	TA85	12,814
<b>TOTAL Agency Liabilities</b>	<b>10,502</b>		<b>12,814</b>
<b>TOTAL Liabilities</b>	<b>10,502</b>		<b>19,908</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>10,502</b>		<b>19,908</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Total Non-Current Govt Liabilities	2,477,804	W129	2,285,441
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>2,477,804</b>		<b>2,285,441</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,477,804</b>		<b>2,285,441</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable		W626	100,000
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>100,000</b>
Net Pension Liability -Proportionate Share	407,773	W638	146,183
Total OPEB Liability	1,811,377	W683	1,772,979
Compensated Absences	148,154	W687	167,779
<b>TOTAL Other Liabilities</b>	<b>2,367,304</b>		<b>2,086,941</b>
Bonds Payable	110,500	W628	98,500
<b>TOTAL Bond And Long Term Liabilities</b>	<b>110,500</b>		<b>98,500</b>
Deferred Inflows of Resources - Pensions		W697	
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,477,804</b>		<b>2,285,441</b>
<b>TOTAL Liabilities</b>	<b>2,477,804</b>		<b>2,285,441</b>

**TOWN OF Elmira**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2018**

5/9/2019

County of: Chemung

Municipal Code: 070326900000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2018	BAN N	Town Hall Roof Improvements			12/18/2018	12/18/2019	3.25%		\$100,000	\$0	\$0	\$0	\$0		\$100,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
2009	BOND N	Drainage District			07/10/2009	07/01/2024	5.75%		\$31,500	\$15,500	\$2,000	\$0	\$0		\$13,500
2012	BOND N	Recreation			11/15/2012	05/15/2021	3.25%		\$135,000	\$95,000	\$10,000	\$0	\$0		\$85,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$110,500	\$12,000	\$0	\$0	\$0	\$98,500
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$100,000	\$110,500	\$12,000	\$0	\$0	\$0	\$198,500

TOWN OF Elmira  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2018

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$160,592.00
Time Deposits	9Z2021	\$370,531.00
<b>Total</b>		\$531,123.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,369,138.00
<b>Total</b>		\$2,619,138.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Elmira  
Bank Reconciliation  
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5116	\$138,849	\$0	\$67,370	\$71,479
****-5124	\$7,723	\$0	\$3,886	\$3,837
****-5159	\$544	\$0	\$64	\$480
****-5132	\$38	\$8,494	\$0	\$8,532
****-7310	\$100	\$0	\$0	\$100
****-4253	\$100,004	\$0	\$0	\$100,004
****-4402	\$346,691	\$0	\$0	\$346,691
Total Adjusted Bank Balance				\$531,123
Petty Cash				\$500.00
Adjustments				\$0.00
Total Cash			9ZCASH      *	\$531,623
Total Cash Balance All Funds			9ZCASHB      *	\$531,623
* Must be equal				

TOWN OF Elmira  
Local Government Questionnaire  
For the Fiscal Year Ending 2018

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes



TOWN OF Elmira  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2018

<b>Total Full Time Employees:</b>					
<b>Total Part Time Employees:</b>					
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$185,187.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$96,498.00			
90408	Worker's Compensation Insurance	\$70,859.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$27.00			
90558	Disability Insurance	\$1,439.00			
90608	Hospital and Medical (Dental) Insurance	\$368,638.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$722,648.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$722,648.00</b>			

TOWN OF Elmira  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, David Sullivan, hereby certify that I am the Chief Fiscal Officer of the Town of Elmira, and that the information provided in the annual financial report of the Town of Elmira, for the fiscal year ended 12/31/2018, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Elmira, and adopted by me as my signature for use in conjunction with the filing of the Town of Elmira's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Elmira's annual financial report for the fiscal year ended 12/31/2018 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different than Chief Fiscal Officer

David Sullivan  
Name

(607) 734-2031  
Telephone Number

Town Supervisor  
Title

1255 W. Water Street  
Official Address

04/01/2019  
Date of Certification

(607) 734-2031  
Official Telephone Number

TOWN OF Elmira  
Financial Comments  
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8015 Timing of prior year AUD submission and audit adjustments.

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 Timing difference between AUD submission and audit adjustments.

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 Timing difference between AUD submission and audit adjustments.

(SP) PARK

Adjustment Reason

Account Code SP8015 Timing difference between AUD submission and audit adjustments.

(SM) MISCELLANEOUS

Adjustment Reason

Account Code SM8015 Timing difference between AUD submission and audit adjustments.