

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|--------------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 273,281 | A200 | 557,554 |
| Cash In Time Deposits | | A201 | |
| Petty Cash | 300 | A210 | 300 |
| TOTAL Cash | 273,581 | | 557,854 |
| Accounts Receivable | 5,701 | A380 | 4,022 |
| TOTAL Other Receivables (net) | 5,701 | | 4,022 |
| Due From Other Funds | 17,926 | A391 | |
| TOTAL Due From Other Funds | 17,926 | | 0 |
| TOTAL Assets | 297,208 | | 561,876 |

TOWN OF Elmira
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(A) GENERAL

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Accounts Payable | 15,148 | A600 | 12,828 |
| TOTAL Accounts Payable | 15,148 | | 12,828 |
| Accrued Liabilities | 50,962 | A601 | 49,896 |
| TOTAL Accrued Liabilities | 50,962 | | 49,896 |
| Other Liabilities | | A688 | 269,552 |
| Overpayments & Clearing Account | | A690 | 180 |
| TOTAL Other Liabilities | 0 | | 269,732 |
| Due To Other Funds | 108,074 | A630 | 26,614 |
| TOTAL Due To Other Funds | 108,074 | | 26,614 |
| State Retirement | 429 | A718 | 440 |
| TOTAL Due To Other Governments | 429 | | 440 |
| TOTAL Liabilities | 174,613 | | 359,510 |
| Fund Balance | | | |
| Unassigned Fund Balance | 122,595 | A917 | 202,366 |
| TOTAL Unassigned Fund Balance | 122,595 | | 202,366 |
| TOTAL Fund Balance | 122,595 | | 202,366 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 297,208 | | 561,876 |

TOWN OF Elmira
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(A) GENERAL

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 362,058 | A1001 | 645,722 |
| TOTAL Real Property Taxes | 362,058 | | 645,722 |
| Other Payments In Lieu of Taxes | 530 | A1081 | 541 |
| Interest & Penalties On Real Prop Taxes | 7,008 | A1090 | 7,522 |
| TOTAL Real Property Tax Items | 7,538 | | 8,063 |
| Franchises | 21,402 | A1170 | 63,309 |
| TOTAL Non Property Tax Items | 21,402 | | 63,309 |
| Clerk Fees | 899 | A1255 | 933 |
| Other Health Departmental Income | 21,674 | A1689 | 32,689 |
| TOTAL Departmental Income | 22,573 | | 33,622 |
| Misc Revenue, Other Govts | 4,333 | A2389 | 11,700 |
| TOTAL Intergovernmental Charges | 4,333 | | 11,700 |
| Interest And Earnings | 971 | A2401 | 1,274 |
| TOTAL Use of Money And Property | 971 | | 1,274 |
| Dog Licenses | 7,804 | A2544 | 8,384 |
| TOTAL Licenses And Permits | 7,804 | | 8,384 |
| Fines And Forfeited Bail | 23,184 | A2610 | 16,764 |
| TOTAL Fines And Forfeitures | 23,184 | | 16,764 |
| AIM Related Payments | 52,651 | A2750 | 52,651 |
| Unclassified (specify) | 23,642 | A2770 | 37,954 |
| TOTAL Miscellaneous Local Sources | 76,293 | | 90,605 |
| St Aid, Mortgage Tax | 131,842 | A3005 | 154,211 |
| St Aid - Other (specify) | | A3089 | |
| TOTAL State Aid | 131,842 | | 154,211 |
| Federal Aid - Other | | A4089 | 16,139 |
| TOTAL Federal Aid | 0 | | 16,139 |
| TOTAL Revenues | 657,998 | | 1,049,793 |
| Interfund Transfers | 283,954 | A5031 | |
| TOTAL Interfund Transfers | 283,954 | | 0 |
| TOTAL Other Sources | 283,954 | | 0 |
| TOTAL Revenues | 941,952 | | 1,049,793 |

TOWN OF Elmira
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(A) GENERAL

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 44,999 | A10101 | 40,541 |
| Legislative Board, Contr Expend | 1,311 | A10104 | 8,452 |
| TOTAL Legislative Board | 46,310 | | 48,993 |
| Municipal Court, Pers Serv | 90,211 | A11101 | 92,709 |
| Municipal Court, Contr Expend | 4,347 | A11104 | 2,051 |
| TOTAL Municipal Court | 94,558 | | 94,760 |
| Supervisor,pers Serv | 46,418 | A12201 | 37,312 |
| Supervisor,contr Expend | 31,681 | A12204 | 30,040 |
| TOTAL Supervisor | 78,099 | | 67,352 |
| Auditor, Contr Expend | 16,900 | A13204 | 21,400 |
| TOTAL Auditor | 16,900 | | 21,400 |
| Budget, Pers Serv | 189 | A13401 | 7,600 |
| TOTAL Budget | 189 | | 7,600 |
| Purchasing, Pers Serv | | A13451 | |
| Purchasing, Equip & Cap Outlay | 17,278 | A13452 | 22,005 |
| Purchasing, Contr Expend | 9,202 | A13454 | 11,132 |
| TOTAL Purchasing | 26,480 | | 33,137 |
| Assessment, Pers Serv | 42,875 | A13551 | 41,380 |
| Assessment, Contr Expend | 2,390 | A13554 | 3,669 |
| TOTAL Assessment | 45,265 | | 45,049 |
| Clerk,pers Serv | 80,751 | A14101 | 101,649 |
| Clerk,contr Expend | 230 | A14104 | 1,560 |
| TOTAL Clerk | 80,981 | | 103,209 |
| Law, Pers Serv | 41,054 | A14201 | 41,054 |
| Law, Contr Expend | 1,493 | A14204 | 2,012 |
| TOTAL Law | 42,547 | | 43,066 |
| Engineer, Contr Expend | | A14404 | 56 |
| TOTAL Engineer | 0 | | 56 |
| Elections, Pers Serv | 13,324 | A14501 | |
| Elections, Contr Expend | | A14504 | 5,982 |
| TOTAL Elections | 13,324 | | 5,982 |
| Operation of Plant, Pers Serv | 14,587 | A16201 | 5,511 |
| Operation of Plant, Equip & Cap Outlay | 4,333 | A16202 | 4,968 |
| Operation of Plant, Contr Expend | 32,056 | A16204 | 24,864 |
| TOTAL Operation of Plant | 50,976 | | 35,343 |
| Unallocated Insurance, Contr Expend | 83,361 | A19104 | 86,489 |
| TOTAL Unallocated Insurance | 83,361 | | 86,489 |
| Municipal Assn Dues, Contr Expend | 1,000 | A19204 | 1,099 |
| TOTAL Municipal Assn Dues | 1,000 | | 1,099 |
| TOTAL General Government Support | 579,990 | | 593,535 |
| Control of Animals, Contr Expend | 24,983 | A35104 | 23,113 |
| TOTAL Control of Animals | 24,983 | | 23,113 |
| TOTAL Public Safety | 24,983 | | 23,113 |

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(A) GENERAL

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Historian, Pers Serv | 300 | A75101 | 300 |
| TOTAL Historian | 300 | | 300 |
| TOTAL Culture And Recreation | 300 | | 300 |
| Comm Beautification, Contr Expend | 975 | A85104 | |
| TOTAL Comm Beautification | 975 | | 0 |
| TOTAL Home And Community Services | 975 | | 0 |
| State Retirement System | 44,373 | A90108 | 45,900 |
| Social Security, Employer Cont | 26,798 | A90308 | 27,160 |
| Worker's Compensation, Empl Bnfts | 30,224 | A90408 | 34,194 |
| Disability Insurance, Empl Bnfts | 533 | A90558 | 445 |
| Hospital & Medical (dental) Ins, Empl Bnft | 134,980 | A90608 | 153,111 |
| TOTAL Employee Benefits | 236,908 | | 260,810 |
| Debt Principal, Bond Anticipation Notes | 25,000 | A97306 | 75,000 |
| TOTAL Debt Principal | 25,000 | | 75,000 |
| Debt Interest, Bond Anticipation Notes | 2,500 | A97307 | 1,125 |
| TOTAL Debt Interest | 2,500 | | 1,125 |
| TOTAL Expenditures | 870,656 | | 953,883 |
| Transfers, Other Funds | | A99019 | 16,139 |
| TOTAL Operating Transfers | 0 | | 16,139 |
| TOTAL Other Uses | 0 | | 16,139 |
| TOTAL Expenditures | 870,656 | | 970,022 |

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(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 51,299 | A8021 | 122,595 |
| Restated Fund Balance - Beg of Year | 51,299 | A8022 | 122,595 |
| ADD - REVENUES AND OTHER SOURCES | 941,952 | | 1,049,793 |
| DEDUCT - EXPENDITURES AND OTHER USES | 870,656 | | 970,022 |
| Fund Balance - End of Year | 122,595 | A8029 | 202,366 |

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(A) GENERAL

Budget Summary

| Code Description | 2021 | EdpCode | 2022 |
|---------------------------------------|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 646,422 | A1049N | 646,322 |
| Est Rev - Real Property Tax Items | 10,000 | A1099N | 10,000 |
| Est Rev - Non Property Tax Items | 22,000 | A1199N | 45,000 |
| Est Rev - Departmental Income | 31,005 | A1299N | 35,574 |
| Est Rev - Use of Money And Property | 1,000 | A2499N | 1,000 |
| Est Rev - Licenses And Permits | 7,500 | A2599N | 7,200 |
| Est Rev - Fines And Forfeitures | 7,500 | A2649N | 10,000 |
| Est Rev - Miscellaneous Local Sources | 30,000 | A2799N | 35,000 |
| Est Rev - State Aid | 118,000 | A3099N | 177,000 |
| TOTAL Estimated Revenues | 873,427 | | 967,096 |
| TOTAL Estimated Revenues | 873,427 | | 967,096 |

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(A) GENERAL

Budget Summary

| Code Description | 2021 | EdpCode | 2022 |
|-----------------------------------|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 580,135 | A1999N | 644,381 |
| App - Public Safety | 24,000 | A3999N | 24,000 |
| App - Culture And Recreation | 325 | A7999N | 10,325 |
| App - Home And Community Services | 1,000 | A8999N | 1,000 |
| App - Employee Benefits | 240,529 | A9199N | 260,640 |
| App - Debt Service | 27,438 | A9899N | 26,750 |
| TOTAL Appropriations | 873,427 | | 967,096 |
| TOTAL Appropriations | 873,427 | | 967,096 |

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Assets | | | |
| Cash | 93,191 | B200 | 123,329 |
| Petty Cash | 200 | B210 | 200 |
| TOTAL Cash | 93,391 | | 123,529 |
| Accounts Receivable | | B380 | 320 |
| TOTAL Other Receivables (net) | 0 | | 320 |
| Due From Other Funds | 2,745 | B391 | 10,702 |
| TOTAL Due From Other Funds | 2,745 | | 10,702 |
| Due From Other Governments | 38,133 | B440 | 34,881 |
| TOTAL Due From Other Governments | 38,133 | | 34,881 |
| TOTAL Assets | 134,269 | | 169,432 |

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Accounts Payable | 2,767 | B600 | 4,426 |
| TOTAL Accounts Payable | 2,767 | | 4,426 |
| Accrued Liabilities | 20,646 | B601 | 16,680 |
| TOTAL Accrued Liabilities | 20,646 | | 16,680 |
| Due To Other Funds | 77,975 | B630 | |
| TOTAL Due To Other Funds | 77,975 | | 0 |
| State Retirement | 434 | B718 | 136 |
| TOTAL Due To Other Governments | 434 | | 136 |
| TOTAL Liabilities | 101,822 | | 21,242 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 32,447 | B915 | 148,190 |
| TOTAL Assigned Fund Balance | 32,447 | | 148,190 |
| TOTAL Fund Balance | 32,447 | | 148,190 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 134,269 | | 169,432 |

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Other Payments In Lieu of Taxes | 1,159 | B1081 | 2,500 |
| TOTAL Real Property Tax Items | 1,159 | | 2,500 |
| Sales Tax (from County) | 365,712 | B1120 | 369,721 |
| TOTAL Non Property Tax Items | 365,712 | | 369,721 |
| Other General Departmental Income | 5,439 | B1289 | 1,809 |
| Zoning Fees | 12,899 | B2110 | 15,054 |
| TOTAL Departmental Income | 18,338 | | 16,863 |
| Misc Revenue, Other Govts | 1,400 | B2389 | 25,636 |
| TOTAL Intergovernmental Charges | 1,400 | | 25,636 |
| Unclassified (specify) | 271 | B2770 | |
| TOTAL Miscellaneous Local Sources | 271 | | 0 |
| TOTAL Revenues | 386,880 | | 414,720 |
| TOTAL Revenues | 386,880 | | 414,720 |

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Police, Pers Serv | 7,417 | B31201 | 7,440 |
| TOTAL Police | 7,417 | | 7,440 |
| Safety Inspection, Pers Serv | 40,432 | B36201 | 39,703 |
| Safety Inspection, Contr Expend | 1,940 | B36204 | 1,956 |
| TOTAL Safety Inspection | 42,372 | | 41,659 |
| TOTAL Public Safety | 49,789 | | 49,099 |
| Street Admin, Pers Serv | 71,404 | B50101 | 122,973 |
| Street Admin, Contr Expend | 15,406 | B50104 | 15,183 |
| TOTAL Street Admin | 86,810 | | 138,156 |
| TOTAL Transportation | 86,810 | | 138,156 |
| Joint Rec Proj, Contr Expend | 1,400 | B71454 | 6,791 |
| TOTAL Joint Rec Proj | 1,400 | | 6,791 |
| TOTAL Culture And Recreation | 1,400 | | 6,791 |
| Zoning, Contr Expend | 7,109 | B80104 | 8,145 |
| TOTAL Zoning | 7,109 | | 8,145 |
| Planning, Contr Expend | 3,050 | B80204 | 1,900 |
| TOTAL Planning | 3,050 | | 1,900 |
| Flood & Erosion Control, Equip & Cap Outla | 20,499 | B87452 | 29,680 |
| TOTAL Flood & Erosion Control | 20,499 | | 29,680 |
| TOTAL Home And Community Services | 30,658 | | 39,725 |
| State Retirement, Empl Bnfts | 17,168 | B90108 | 18,100 |
| Social Security , Empl Bnfts | 8,874 | B90308 | 8,851 |
| Worker's Compensation, Empl Bnfts | 2,308 | B90408 | 2,964 |
| Disability Insurance, Empl Bnfts | 191 | B90558 | 101 |
| Hospital & Medical (dental) Ins, Empl Bnft | 35,530 | B90608 | 35,190 |
| TOTAL Employee Benefits | 64,071 | | 65,206 |
| TOTAL Expenditures | 232,728 | | 298,977 |
| Transfers, Other Funds | 283,954 | B99019 | |
| TOTAL Operating Transfers | 283,954 | | 0 |
| TOTAL Other Uses | 283,954 | | 0 |
| TOTAL Expenditures | 516,682 | | 298,977 |

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 162,249 | B8021 | 32,447 |
| Restated Fund Balance - Beg of Year | 162,249 | B8022 | 32,447 |
| ADD - REVENUES AND OTHER SOURCES | 386,880 | | 414,720 |
| DEDUCT - EXPENDITURES AND OTHER USES | 516,682 | | 298,977 |
| Fund Balance - End of Year | 32,447 | B8029 | 148,190 |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2021 | EdpCode | 2022 |
|---------------------------------------|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Tax Items | 7,000 | B1099N | 2,500 |
| Est Rev - Non Property Tax Items | 269,991 | B1199N | 300,000 |
| Est Rev - Departmental Income | 14,320 | B1299N | 13,503 |
| Est Rev - Use of Money And Property | 100 | B2499N | 100 |
| Est Rev - Miscellaneous Local Sources | 3,984 | B2799N | 28,000 |
| TOTAL Estimated Revenues | 295,395 | | 344,103 |
| Estimated - Interfund Transfers | 0 | B5031N | |
| TOTAL Estimated Other Sources | 0 | | 0 |
| TOTAL Estimated Revenues | 295,395 | | 344,103 |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2021 | EdpCode | 2022 |
|-----------------------------------|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | | B1999N | 0 |
| App - Public Safety | 54,500 | B3999N | 55,316 |
| App - Transportation | 128,150 | B5999N | 144,678 |
| App - Culture And Recreation | 8,800 | B7999N | 11,500 |
| App - Home And Community Services | 41,749 | B8999N | 61,453 |
| App - Employee Benefits | 62,196 | B9199N | 66,185 |
| TOTAL Appropriations | 295,395 | | 339,132 |
| Other Budgetary Purposes | | B962N | 4,971 |
| TOTAL Other Uses | 0 | | 4,971 |
| TOTAL Appropriations | 295,395 | | 344,103 |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Assets | | | |
| Cash | 119,298 | DB200 | 354,962 |
| TOTAL Cash | 119,298 | | 354,962 |
| Due From Other Funds | 128,344 | DB391 | |
| TOTAL Due From Other Funds | 128,344 | | 0 |
| Due From Other Governments | 89,557 | DB440 | 92,226 |
| TOTAL Due From Other Governments | 89,557 | | 92,226 |
| TOTAL Assets | 337,199 | | 447,188 |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Accounts Payable | 11,039 | DB600 | 7,402 |
| TOTAL Accounts Payable | 11,039 | | 7,402 |
| Accrued Liabilities | 78,094 | DB601 | 61,829 |
| TOTAL Accrued Liabilities | 78,094 | | 61,829 |
| Due To Other Funds | 184,638 | DB630 | 116,321 |
| TOTAL Due To Other Funds | 184,638 | | 116,321 |
| State Retirement | 342 | DB718 | 1,086 |
| TOTAL Due To Other Governments | 342 | | 1,086 |
| TOTAL Liabilities | 274,113 | | 186,638 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 63,086 | DB915 | 260,550 |
| TOTAL Assigned Fund Balance | 63,086 | | 260,550 |
| Unassigned Fund Balance | | DB917 | |
| TOTAL Unassigned Fund Balance | 0 | | 0 |
| TOTAL Fund Balance | 63,086 | | 260,550 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 337,199 | | 447,188 |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | | DB1001 | 112,984 |
| TOTAL Real Property Taxes | 0 | | 112,984 |
| Sales Tax (from County) | 785,661 | DB1120 | 953,245 |
| TOTAL Non Property Tax Items | 785,661 | | 953,245 |
| Other General Departmental Income | 9,468 | DB1289 | 8,921 |
| TOTAL Departmental Income | 9,468 | | 8,921 |
| Misc Revenue From Other Govt | 11,951 | DB2389 | 21,544 |
| TOTAL Intergovernmental Charges | 11,951 | | 21,544 |
| Unclassified (specify) | 8,242 | DB2770 | 8,318 |
| TOTAL Miscellaneous Local Sources | 8,242 | | 8,318 |
| St Aid, Consolidated Highway Aid | 115,284 | DB3501 | 221,244 |
| St Aid Emergency Disaster Assistance | | DB3960 | 1,821 |
| TOTAL State Aid | 115,284 | | 223,065 |
| Fed Aid, Emergency Disaster Assistance | | DB4960 | 10,927 |
| TOTAL Federal Aid | 0 | | 10,927 |
| TOTAL Revenues | 930,606 | | 1,339,004 |
| TOTAL Revenues | 930,606 | | 1,339,004 |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|------------------|
| Expenditures | | | |
| Maint of Streets, Pers Serv | 363,896 | DB51101 | 363,838 |
| Maint of Streets, Contr Expend | 54,027 | DB51104 | 64,691 |
| TOTAL Maint of Streets | 417,923 | | 428,529 |
| Perm Improve Highway, Equip & Cap Outlay | 119,326 | DB51122 | 208,320 |
| Perm Improve Highway, Contr Expend | 19,252 | DB51124 | 99,624 |
| TOTAL Perm Improve Highway | 138,578 | | 307,944 |
| Machinery, Equip & Cap Outlay | 13,611 | DB51302 | 88,585 |
| Machinery, Contr Expend | 49,234 | DB51304 | 28,705 |
| TOTAL Machinery | 62,845 | | 117,290 |
| Brush And Weeds, Contr Expend | 2,400 | DB51404 | |
| TOTAL Brush And Weeds | 2,400 | | 0 |
| Snow Removal, Contr Expend | 27,673 | DB51424 | 61,571 |
| TOTAL Snow Removal | 27,673 | | 61,571 |
| TOTAL Transportation | 649,419 | | 915,334 |
| State Retirement, Empl Bnfts | 66,950 | DB90108 | 67,473 |
| Social Security, Empl Bnfts | 27,229 | DB90308 | 27,286 |
| Worker's Compensation, Empl Bnfts | 17,858 | DB90408 | 22,937 |
| Disability Insurance, Empl Bnfts | 273 | DB90558 | 170 |
| Hospital & Medical (dental) Ins, Empl Bnft | 68,623 | DB90608 | 64,769 |
| TOTAL Employee Benefits | 180,933 | | 182,635 |
| Debt Principal, Install Purch. Debt | | DB97856 | 37,713 |
| TOTAL Debt Principal | 0 | | 37,713 |
| Debt Interest, Install Purch. Debt | | DB97857 | 5,858 |
| TOTAL Debt Interest | 0 | | 5,858 |
| TOTAL Expenditures | 830,352 | | 1,141,540 |
| TOTAL Expenditures | 830,352 | | 1,141,540 |

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | -30,146 | DB8021 | 63,086 |
| Prior Period Adj -Increase In Fund Balance | -7,022 | DB8012 | |
| Restated Fund Balance - Beg of Year | -37,168 | DB8022 | 63,086 |
| ADD - REVENUES AND OTHER SOURCES | 930,606 | | 1,339,004 |
| DEDUCT - EXPENDITURES AND OTHER USES | 830,352 | | 1,141,540 |
| Fund Balance - End of Year | 63,086 | DB8029 | 260,550 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2021 | EdpCode | 2022 |
|---------------------------------------|----------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 112,984 | DB1049N | 112,984 |
| Est Rev - Non Property Tax Items | 680,000 | DB1199N | 800,000 |
| Est Rev - Departmental Income | 8,448 | DB1299N | 6,550 |
| Est Rev - Use of Money And Property | 100 | DB2499N | 100 |
| Est Rev - Miscellaneous Local Sources | 20,000 | DB2799N | 20,000 |
| Est Rev - State Aid | 115,000 | DB3099N | 130,000 |
| TOTAL Estimated Revenues | 936,532 | | 1,069,634 |
| TOTAL Estimated Revenues | 936,532 | | 1,069,634 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2021 | EdpCode | 2022 |
|-----------------------------|----------------|---------|------------------|
| Appropriations | | | |
| App - Transportation | 757,069 | DB5999N | 865,270 |
| App - Employee Benefits | 179,463 | DB9199N | 174,787 |
| Unappropriated Revenues | | DB990N | 29,577 |
| TOTAL Appropriations | 936,532 | | 1,069,634 |
| TOTAL Appropriations | 936,532 | | 1,069,634 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---------------------|--------------|---------|------------|
| Assets | | | |
| Cash | 7,535 | H200 | 165 |
| TOTAL Cash | 7,535 | | 165 |
| TOTAL Assets | 7,535 | | 165 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|--------------|---------|------------|
| Accounts Payable | 1 | H600 | |
| TOTAL Accounts Payable | 1 | | 0 |
| Due To Other Funds | 7,369 | H630 | |
| TOTAL Due To Other Funds | 7,369 | | 0 |
| TOTAL Liabilities | 7,370 | | 0 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 165 | H915 | 165 |
| TOTAL Assigned Fund Balance | 165 | | 165 |
| TOTAL Fund Balance | 165 | | 165 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 7,535 | | 165 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2020 | EdpCode | 2021 |
|--|------------|--------------|------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 165 | H8021 | 165 |
| Restated Fund Balance - Beg of Year | 165 | H8022 | 165 |
| Fund Balance - End of Year | 165 | H8029 | 165 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---------------------------------|------------------|---------|------------------|
| Assets | | | |
| Land | 193,305 | K101 | 192,755 |
| Buildings | 1,630,682 | K102 | 2,309,901 |
| Machinery And Equipment | 3,033,433 | K104 | 2,291,414 |
| Infrastructure | 432,298 | K106 | 1,349,480 |
| TOTAL Fixed Assets (net) | 5,289,718 | | 6,143,550 |
| TOTAL Assets | 5,289,718 | | 6,143,550 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|------------------|---------|------------------|
| Liabilities | | | |
| Total Non-Current Govt Assets | 5,289,718 | K159 | 6,143,550 |
| TOTAL Investments in Non-Current Government Assets | 5,289,718 | | 6,143,550 |
| TOTAL Fund Balance | 5,289,718 | | 6,143,550 |
| TOTAL | 5,289,718 | | 6,143,550 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SD) DRAINAGE

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|-----------------------------------|--------------|---------|--------------|
| Assets | | | |
| Cash | | SD200 | 2,239 |
| TOTAL Cash | 0 | | 2,239 |
| Due From Other Funds | 5,508 | SD391 | |
| TOTAL Due From Other Funds | 5,508 | | 0 |
| Prepaid Expenses | | SD480 | 216 |
| TOTAL Prepaid Expenses | 0 | | 216 |
| TOTAL Assets | 5,508 | | 2,455 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SD) DRAINAGE

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|--------------|---------|--------------|
| Due To Other Funds | 2,327 | SD630 | |
| TOTAL Due To Other Funds | 2,327 | | 0 |
| TOTAL Liabilities | 2,327 | | 0 |
| Fund Balance | | | |
| Not in Spendable Form | | SD806 | 216 |
| TOTAL Nonspendable Fund Balance | 0 | | 216 |
| Assigned Unappropriated Fund Balance | 3,181 | SD915 | 2,239 |
| TOTAL Assigned Fund Balance | 3,181 | | 2,239 |
| TOTAL Fund Balance | 3,181 | | 2,455 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 5,508 | | 2,455 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SD) DRAINAGE

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|----------------------------------|------------|---------|--------------|
| Revenues | | | |
| Real Property Taxes | 277 | SD1001 | 1,547 |
| TOTAL Real Property Taxes | 277 | | 1,547 |
| TOTAL Revenues | 277 | | 1,547 |
| TOTAL Revenues | 277 | | 1,547 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SD) DRAINAGE

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|------------------------------|--------------|---------|--------------|
| Expenditures | | | |
| Debt Principal, Serial Bonds | 2,000 | SD97106 | 2,000 |
| TOTAL Debt Principal | 2,000 | | 2,000 |
| Debt Interest, Serial Bonds | 604 | SD97107 | 273 |
| TOTAL Debt Interest | 604 | | 273 |
| TOTAL Expenditures | 2,604 | | 2,273 |
| TOTAL Expenditures | 2,604 | | 2,273 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SD) DRAINAGE

Analysis of Changes in Fund Balance

| Code Description | 2020 | EdpCode | 2021 |
|--|--------------|---------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 5,508 | SD8021 | 3,181 |
| Restated Fund Balance - Beg of Year | 5,508 | SD8022 | 3,181 |
| ADD - REVENUES AND OTHER SOURCES | 277 | | 1,547 |
| DEDUCT - EXPENDITURES AND OTHER USES | 2,604 | | 2,273 |
| Fund Balance - End of Year | 3,181 | SD8029 | 2,455 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|-----------------------------------|------------|---------|--------------|
| Assets | | | |
| Cash | 384 | SF200 | 1,169 |
| TOTAL Cash | 384 | | 1,169 |
| Due From Other Funds | 592 | SF391 | |
| TOTAL Due From Other Funds | 592 | | 0 |
| TOTAL Assets | 976 | | 1,169 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|------------|---------|--------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 976 | SF915 | 1,169 |
| TOTAL Assigned Fund Balance | 976 | | 1,169 |
| TOTAL Fund Balance | 976 | | 1,169 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 976 | | 1,169 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|----------------------------------|---------------|---------|---------------|
| Revenues | | | |
| Real Property Taxes | 85,218 | SF1001 | 86,118 |
| TOTAL Real Property Taxes | 85,218 | | 86,118 |
| TOTAL Revenues | 85,218 | | 86,118 |
| TOTAL Revenues | 85,218 | | 86,118 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|-------------------------------|---------------|---------|---------------|
| Expenditures | | | |
| Fire Protection, Contr Expend | 85,026 | SF34104 | 85,926 |
| TOTAL Fire Protection | 85,026 | | 85,926 |
| TOTAL Public Safety | 85,026 | | 85,926 |
| TOTAL Expenditures | 85,026 | | 85,926 |
| TOTAL Expenditures | 85,026 | | 85,926 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

| Code Description | 2020 | EdpCode | 2021 |
|--|------------|---------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 784 | SF8021 | 976 |
| Prior Period Adj -Increase In Fund Balance | | SF8012 | 1 |
| Restated Fund Balance - Beg of Year | 784 | SF8022 | 977 |
| ADD - REVENUES AND OTHER SOURCES | 85,218 | | 86,118 |
| DEDUCT - EXPENDITURES AND OTHER USES | 85,026 | | 85,926 |
| Fund Balance - End of Year | 976 | SF8029 | 1,169 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|-----------------------------------|---------------|---------|---------------|
| Assets | | | |
| Cash | 15,803 | SL200 | 10,642 |
| TOTAL Cash | 15,803 | | 10,642 |
| Due From Other Funds | | SL391 | |
| TOTAL Due From Other Funds | 0 | | 0 |
| TOTAL Assets | 15,803 | | 10,642 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|---------------|---------|---------------|
| Accounts Payable | 6,173 | SL600 | 6,510 |
| TOTAL Accounts Payable | 6,173 | | 6,510 |
| Due To Other Funds | 1,480 | SL630 | |
| TOTAL Due To Other Funds | 1,480 | | 0 |
| TOTAL Liabilities | 7,653 | | 6,510 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 8,150 | SL915 | 4,132 |
| TOTAL Assigned Fund Balance | 8,150 | | 4,132 |
| Unassigned Fund Balance | | SL917 | |
| TOTAL Unassigned Fund Balance | 0 | | 0 |
| TOTAL Fund Balance | 8,150 | | 4,132 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 15,803 | | 10,642 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|----------------------------------|---------------|---------|---------------|
| Revenues | | | |
| Real Property Taxes | 85,844 | SL1001 | 77,618 |
| TOTAL Real Property Taxes | 85,844 | | 77,618 |
| TOTAL Revenues | 85,844 | | 77,618 |
| Interfund Transfers | | SL5031 | 16,139 |
| TOTAL Interfund Transfers | 0 | | 16,139 |
| TOTAL Other Sources | 0 | | 16,139 |
| TOTAL Revenues | 85,844 | | 93,757 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|-------------------------------|---------------|---------|---------------|
| Expenditures | | | |
| Street Lighting, Contr Expend | 76,215 | SL51824 | 97,775 |
| TOTAL Street Lighting | 76,215 | | 97,775 |
| TOTAL Transportation | 76,215 | | 97,775 |
| TOTAL Expenditures | 76,215 | | 97,775 |
| TOTAL Expenditures | 76,215 | | 97,775 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Analysis of Changes in Fund Balance

| Code Description | 2020 | EdpCode | 2021 |
|--|--------------|---------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | -1,479 | SL8021 | 8,150 |
| Restated Fund Balance - Beg of Year | -1,479 | SL8022 | 8,150 |
| ADD - REVENUES AND OTHER SOURCES | 85,844 | | 93,757 |
| DEDUCT - EXPENDITURES AND OTHER USES | 76,215 | | 97,775 |
| Fund Balance - End of Year | 8,150 | SL8029 | 4,132 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SM) MISCELLANEOUS

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|-----------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | | SM200 | 94,263 |
| TOTAL Cash | 0 | | 94,263 |
| Due From Other Funds | 180,075 | SM391 | 64,463 |
| TOTAL Due From Other Funds | 180,075 | | 64,463 |
| Cash Special Reserves | 766 | SM230 | 1,766 |
| TOTAL Restricted Assets | 766 | | 1,766 |
| TOTAL Assets | 180,841 | | 160,492 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SM) MISCELLANEOUS

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Accounts Payable | 2,025 | SM600 | 3,341 |
| TOTAL Accounts Payable | 2,025 | | 3,341 |
| Accrued Liabilities | 28,528 | SM601 | 30,211 |
| TOTAL Accrued Liabilities | 28,528 | | 30,211 |
| Due To Other Funds | 53,523 | SM630 | |
| TOTAL Due To Other Funds | 53,523 | | 0 |
| State Retirement | 444 | SM718 | -379 |
| TOTAL Due To Other Governments | 444 | | -379 |
| TOTAL Liabilities | 84,520 | | 33,173 |
| Fund Balance | | | |
| Other Restricted Fund Balance | | SM899 | 1,766 |
| TOTAL Restricted Fund Balance | 0 | | 1,766 |
| Assigned Unappropriated Fund Balance | 96,321 | SM915 | 125,553 |
| TOTAL Assigned Fund Balance | 96,321 | | 125,553 |
| TOTAL Fund Balance | 96,321 | | 127,319 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 180,841 | | 160,492 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SM) MISCELLANEOUS

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 508,500 | SM1001 | 506,255 |
| TOTAL Real Property Taxes | 508,500 | | 506,255 |
| Forfeitures of Deposits | 766 | SM2620 | 1,000 |
| TOTAL Fines And Forfeitures | 766 | | 1,000 |
| Employees Contributions | 5,503 | SM2709 | 10,597 |
| Unclassified (specify) | 1,748 | SM2770 | 130 |
| TOTAL Miscellaneous Local Sources | 7,251 | | 10,727 |
| TOTAL Revenues | 516,517 | | 517,982 |
| TOTAL Revenues | 516,517 | | 517,982 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SM) MISCELLANEOUS

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Police, Pers Serv | 302,778 | SM31201 | 285,355 |
| Police, Equip & Cap Outlay | 10,199 | SM31202 | 15,328 |
| Police, Contr Expend | 24,451 | SM31204 | 27,475 |
| TOTAL Police | 337,428 | | 328,158 |
| TOTAL Public Safety | 337,428 | | 328,158 |
| State Retirement, Empl Bnfts | 25,676 | SM90108 | 26,085 |
| Social Security, Empl Bnfts | 22,687 | SM90308 | 21,175 |
| Worker's Compensation, Empl Bnfts | 13,794 | SM90408 | 17,717 |
| Disability Insurance, Empl Bnfts | 332 | SM90558 | 272 |
| Hospital & Medical (dental) Ins, Empl Bnft | 53,203 | SM90608 | 93,576 |
| TOTAL Employee Benefits | 115,692 | | 158,825 |
| TOTAL Expenditures | 453,120 | | 486,983 |
| TOTAL Expenditures | 453,120 | | 486,983 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

| Code Description | 2020 | EdpCode | 2021 |
|--|---------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 32,924 | SM8021 | 96,321 |
| Prior Period Adj -Decrease In Fund Balance | | SM8015 | 1 |
| Restated Fund Balance - Beg of Year | 32,924 | SM8022 | 96,320 |
| ADD - REVENUES AND OTHER SOURCES | 516,517 | | 517,982 |
| DEDUCT - EXPENDITURES AND OTHER USES | 453,120 | | 486,983 |
| Fund Balance - End of Year | 96,321 | SM8029 | 127,319 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SP) PARK

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|-----------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | | SP200 | 36,335 |
| TOTAL Cash | 0 | | 36,335 |
| Due From Other Funds | 106,796 | SP391 | 67,770 |
| TOTAL Due From Other Funds | 106,796 | | 67,770 |
| TOTAL Assets | 106,796 | | 104,105 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SP) PARK

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|----------------|---------|----------------|
| Accounts Payable | 1,230 | SP600 | 1,866 |
| TOTAL Accounts Payable | 1,230 | | 1,866 |
| Accrued Liabilities | 4,803 | SP601 | 5,088 |
| TOTAL Accrued Liabilities | 4,803 | | 5,088 |
| Due To Other Funds | 6,599 | SP630 | |
| TOTAL Due To Other Funds | 6,599 | | 0 |
| TOTAL Liabilities | 12,632 | | 6,954 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 94,164 | SP915 | 97,151 |
| TOTAL Assigned Fund Balance | 94,164 | | 97,151 |
| TOTAL Fund Balance | 94,164 | | 97,151 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 106,796 | | 104,105 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SP) PARK

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 149,566 | SP1001 | 149,566 |
| TOTAL Real Property Taxes | 149,566 | | 149,566 |
| Special Recreational Facility Charges | 100 | SP2025 | 21,055 |
| TOTAL Departmental Income | 100 | | 21,055 |
| Gifts And Donations | | SP2705 | 10,000 |
| Employees Contributions | 1,769 | SP2709 | 1,031 |
| Unclassified (specify) | 7,922 | SP2770 | 10,041 |
| TOTAL Miscellaneous Local Sources | 9,691 | | 21,072 |
| TOTAL Revenues | 159,357 | | 191,693 |
| TOTAL Revenues | 159,357 | | 191,693 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SP) PARK

Results of Operation

| Code Description | 2020 | EdpCode | 2021 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Parks, Pers Serv | 25,186 | SP71101 | 13,677 |
| Parks, Equip & Cap Outlay | 797 | SP71102 | 513 |
| Parks, Contr Expend | 15,531 | SP71104 | 16,029 |
| TOTAL Parks | 41,514 | | 30,219 |
| Playgr & Rec Centers, Pers Serv | | SP71401 | 2,475 |
| Playgr & Rec Centers, Contr Expend | 5,695 | SP71404 | 7,008 |
| TOTAL Playgr & Rec Centers | 5,695 | | 9,483 |
| Special Rec Facility, Pers Serv | | SP71801 | 55,293 |
| Special Rec Facility, Contr Expend | 20,898 | SP71804 | 54,244 |
| TOTAL Special Rec Facility | 20,898 | | 109,537 |
| TOTAL Culture And Recreation | 68,107 | | 149,239 |
| State Retirement, Empl Bnfts | 6,705 | SP90108 | 6,644 |
| Social Security, Empl Bnfts | 1,892 | SP90308 | 5,466 |
| Worker's Compensation, Empl Bnfts | 7,403 | SP90408 | 9,509 |
| Disability Insurance, Empl Bnfts | 443 | SP90558 | 183 |
| Hospital & Medical (dental) Ins, Empl Bnft | 6,467 | SP90608 | 5,321 |
| TOTAL Employee Benefits | 22,910 | | 27,123 |
| Debt Principal, Serial Bonds | 10,000 | SP97106 | 10,000 |
| TOTAL Debt Principal | 10,000 | | 10,000 |
| Debt Interest, Serial Bonds | 2,585 | SP97107 | 2,345 |
| TOTAL Debt Interest | 2,585 | | 2,345 |
| TOTAL Expenditures | 103,602 | | 188,707 |
| TOTAL Expenditures | 103,602 | | 188,707 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(SP) PARK

Analysis of Changes in Fund Balance

| Code Description | 2020 | EdpCode | 2021 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 38,410 | SP8021 | 94,164 |
| Prior Period Adj -Increase In Fund Balance | | SP8012 | 1 |
| Prior Period Adj -Decrease In Fund Balance | 1 | SP8015 | |
| Restated Fund Balance - Beg of Year | 38,409 | SP8022 | 94,165 |
| ADD - REVENUES AND OTHER SOURCES | 159,357 | | 191,693 |
| DEDUCT - EXPENDITURES AND OTHER USES | 103,602 | | 188,707 |
| Fund Balance - End of Year | 94,164 | SP8029 | 97,151 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|------------------|---------|------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 3,068,739 | W129 | 2,404,607 |
| TOTAL Provision To Be Made In Future Budgets | 3,068,739 | | 2,404,607 |
| TOTAL Assets | 3,068,739 | | 2,404,607 |

TOWN OF Elmira
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2020 | EdpCode | 2021 |
|---|------------------|---------|------------------|
| Bond Anticipation Notes Payable | 75,000 | W626 | |
| TOTAL Notes Payable | 75,000 | | 0 |
| Net Pension Liability -Proportionate Share | 1,027,646 | W638 | 3,465 |
| Total OPEB Liability | 1,790,394 | W683 | 2,086,424 |
| Installment Purchase Debt | | W685 | 162,231 |
| Compensated Absences | 101,199 | W687 | 89,987 |
| TOTAL Other Liabilities | 2,919,239 | | 2,342,107 |
| Bonds Payable | 74,500 | W628 | 62,500 |
| TOTAL Bond And Long Term Liabilities | 74,500 | | 62,500 |
| TOTAL Liabilities | 3,068,739 | | 2,404,607 |
| TOTAL Liabilities | 3,068,739 | | 2,404,607 |

TOWN OF Elmira
Statement of Indebtedness
For the Fiscal Year Ending 2021

5/18/2022

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 |
|---|-----------|-----------------------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2021 | IPC E | 2021 Mack Truck | | | 09/01/2020 | 09/01/2025 | 2.93% | | \$199,944 | \$0 | \$37,713 | | \$199,944 | | \$162,231 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$199,944 | \$0 | \$37,713 | \$0 | \$199,944 | \$0 | \$162,231 |
| 2018 | BAN N | Town Hall Roof Improvements | | | 12/18/2018 | 12/18/2019 | 3.25% | | \$100,000 | \$75,000 | \$75,000 | \$0 | \$0 | | \$0 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$75,000 | \$75,000 | \$0 | \$0 | \$0 | \$0 |
| 2009 | BOND N | Drianage District | | | 07/10/2009 | 07/01/2024 | 5.75% | | \$31,500 | \$9,500 | \$2,000 | \$0 | \$0 | | \$7,500 |
| 2012 | BOND N | Recreation | | | 11/15/2012 | 05/15/2021 | 3.25% | | \$135,000 | \$65,000 | \$10,000 | \$0 | \$0 | | \$55,000 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$74,500 | \$12,000 | \$0 | \$0 | \$0 | \$62,500 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year | | | | | | | | | \$199,944 | \$149,500 | \$124,713 | \$0 | \$199,944 | \$0 | \$224,731 |

TOWN OF Elmira
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

| | EDP Code | Amount |
|---|----------|-----------------------|
| CASH: | | |
| On Hand | 9Z2001 | \$500.00 |
| Demand Deposits | 9Z2011 | \$1,219,630.00 |
| Time Deposits | 9Z2021 | |
| Total | | \$1,220,130.00 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$250,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$970,130.00 |
| Total | | \$1,220,130.00 |
| INVESTMENTS: | | |
| - Securities (450) | | |
| Book Value (cost) | 9Z4501 | |
| Market Value at Balance Sheet Date | 9Z4502 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4504A | |
| - Repurchase Agreements (451) | | |
| Book Value (cost) | 9Z4511 | |
| Market Value at Balance Sheet Date | 9Z4512 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4514A | |

TOWN OF Elmira
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|
| ****-3798 | \$269,578 | \$0 | \$0 | \$269,578 |
| ****-4111 | \$722,586 | \$0 | \$0 | \$722,586 |
| ****-4253 | \$2 | \$0 | \$0 | \$2 |
| ****-5116 | \$162,586 | \$0 | \$16,136 | \$146,450 |
| ****-5124 | \$64,221 | \$0 | \$21,070 | \$43,151 |
| ****-5132 | \$76 | \$0 | \$0 | \$76 |
| ****-5159 | \$480 | \$0 | \$0 | \$480 |
| ****-7310 | \$101 | \$0 | \$0 | \$101 |
| | Total Adjusted Bank Balance | | | \$1,182,424 |
| | Petty Cash | | | \$500.00 |
| | Adjustments | | | \$.00 |
| | Total Cash | | | 9ZCASH * \$1,182,924 |
| | Total Cash Balance All Funds | | | 9ZCASHB * \$1,182,924 |
| | * Must be equal | | | |

TOWN OF Elmira
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

| Total Full Time Employees: | | | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$164,202.00 | | | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$89,937.00 | | | |
| 90408 | Worker's Compensation Insurance | \$87,320.00 | | | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | | | | |
| 90558 | Disability Insurance | \$1,171.00 | | | |
| 90608 | Hospital and Medical (Dental) Insurance | \$351,969.00 | | | |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | | | | |
| Total | | \$694,599.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$694,599.00 | | | |

TOWN OF Elmira
Energy Costs and Consumption
For the Fiscal Year Ending 2021

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|--------------------|---------------------------|---------------------|-------------------------|-------------------------------------|
|--------------------|---------------------------|---------------------|-------------------------|-------------------------------------|

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 12/31/2021, 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 12/31/2021 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 West Water Street
Official Address

03/31/2022
Date of Certification

(607) 734-2031
Official Telephone Number

TOWN OF Elmira
Financial Comments
For the Fiscal Year Ending 2021

(SD) DRAINAGE

Account Code Comment

- Account Code SD806 Reclassified \$216 from SD915 per email with Town. Figure represents portion of the Drainage (SD) Fund's Assets that are not in a spendable form. See SD480 - Prepaid Expenses.
- Account Code SD915 Reclassified \$216 in SD806 per email with Town. See comment on SD806.

(SF) FIRE PROTECTION

Adjustment Reason

- Account Code SF8012 Rounding

(SP) PARK

Adjustment Reason

- Account Code SP8012 Rounding

(SM) MISCELLANEOUS

Adjustment Reason

- Account Code SM8015 Rounding

(K) GENERAL FIXED ASSETS

Account Code Comment

- Account Code K102 Updated fixed asset value for Buildings per email with Town.
- Account Code K104 Updated fixed asset value for Machinery and Equipment per email with Town.
- Account Code K106 Updated fixed asset value for Infrastructure per email with Town.
- Account Code K159 Adjusted figure to balance the K Fund after updating Fixed Asset values for Buildings, Machinery & Equipment, and Infrastructure. Per email with Town.

TOWN OF Elmira
Supplemental Section Comments
For the Fiscal Year Ending 2021

Statement of Indebtedness

Reclassified \$199,944 of IPC proceeds as a Prior Year Adjustment. Per email with Town, the IPC was issued on 9/1/2020, not 9/1/2021, but was left off the 2020 report by mistake. This adjustment was made to show the correct Date of Issue.