

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 12/31/2022

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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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (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 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	557,554	A200	830,946
Petty Cash	300	A210	300
<b>TOTAL Cash</b>	<b>557,854</b>		<b>831,246</b>
Accounts Receivable	4,022	A380	4,070
<b>TOTAL Other Receivables (net)</b>	<b>4,022</b>		<b>4,070</b>
Prepaid Expenses		A480	12,611
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>12,611</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>561,876</b>		<b>847,927</b>

TOWN OF Elmira  
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	12,828	A600	4,742
<b>TOTAL Accounts Payable</b>	<b>12,828</b>		<b>4,742</b>
Accrued Liabilities	49,896	A601	13,440
<b>TOTAL Accrued Liabilities</b>	<b>49,896</b>		<b>13,440</b>
Other Liabilities	269,552	A688	480,133
Overpayments & Clearing Account	180	A690	180
<b>TOTAL Other Liabilities</b>	<b>269,732</b>		<b>480,313</b>
Due To Other Funds	26,614	A630	26,614
<b>TOTAL Due To Other Funds</b>	<b>26,614</b>		<b>26,614</b>
State Retirement	440	A718	507
<b>TOTAL Due To Other Governments</b>	<b>440</b>		<b>507</b>
<b>TOTAL Liabilities</b>	<b>359,510</b>		<b>525,616</b>
<b>Fund Balance</b>			
Not in Spendable Form		A806	12,611
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>12,611</b>
Unassigned Fund Balance	202,366	A917	309,700
<b>TOTAL Unassigned Fund Balance</b>	<b>202,366</b>		<b>309,700</b>
<b>TOTAL Fund Balance</b>	<b>202,366</b>		<b>322,311</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>561,876</b>		<b>847,927</b>

TOWN OF Elmira  
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	645,722	A1001	645,722
<b>TOTAL Real Property Taxes</b>	<b>645,722</b>		<b>645,722</b>
Other Payments In Lieu of Taxes	541	A1081	552
Interest & Penalties On Real Prop Taxes	7,522	A1090	8,391
<b>TOTAL Real Property Tax Items</b>	<b>8,063</b>		<b>8,943</b>
Franchises	63,309	A1170	84,872
<b>TOTAL Non Property Tax Items</b>	<b>63,309</b>		<b>84,872</b>
Clerk Fees	933	A1255	1,288
Other Health Departmental Income	32,689	A1689	34,849
<b>TOTAL Departmental Income</b>	<b>33,622</b>		<b>36,137</b>
Misc Revenue, Other Govts	11,700	A2389	945
<b>TOTAL Intergovernmental Charges</b>	<b>11,700</b>		<b>945</b>
Interest And Earnings	1,274	A2401	1,464
<b>TOTAL Use of Money And Property</b>	<b>1,274</b>		<b>1,464</b>
Dog Licenses	8,384	A2544	9,126
<b>TOTAL Licenses And Permits</b>	<b>8,384</b>		<b>9,126</b>
Fines And Forfeited Bail	16,764	A2610	16,518
<b>TOTAL Fines And Forfeitures</b>	<b>16,764</b>		<b>16,518</b>
AIM Related Payments	52,651	A2750	
Unclassified (specify)	37,954	A2770	28,053
<b>TOTAL Miscellaneous Local Sources</b>	<b>90,605</b>		<b>28,053</b>
St Aid, Revenue Sharing		A3001	52,651
St Aid, Mortgage Tax	154,211	A3005	122,677
ST. Aid, Records MgmT.		A3060	35,855
<b>TOTAL State Aid</b>	<b>154,211</b>		<b>211,183</b>
Federal Aid - Other	16,139	A4089	75,110
<b>TOTAL Federal Aid</b>	<b>16,139</b>		<b>75,110</b>
<b>TOTAL Revenues</b>	<b>1,049,793</b>		<b>1,118,073</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,049,793</b>		<b>1,118,073</b>

TOWN OF Elmira  
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Legislative Board, Pers Serv	40,541	A10101	39,541
Legislative Board, Contr Expend	8,452	A10104	883
<b>TOTAL Legislative Board</b>	<b>48,993</b>		<b>40,424</b>
Municipal Court, Pers Serv	92,709	A11101	97,321
Municipal Court, Contr Expend	2,051	A11104	3,863
<b>TOTAL Municipal Court</b>	<b>94,760</b>		<b>101,184</b>
Supervisor,pers Serv	37,312	A12201	34,451
Supervisor,contr Expend	30,040	A12204	28,557
<b>TOTAL Supervisor</b>	<b>67,352</b>		<b>63,008</b>
Auditor, Contr Expend	21,400	A13204	19,000
<b>TOTAL Auditor</b>	<b>21,400</b>		<b>19,000</b>
Budget, Pers Serv	7,600	A13401	9,808
<b>TOTAL Budget</b>	<b>7,600</b>		<b>9,808</b>
Purchasing, Equip & Cap Outlay	22,005	A13452	18,786
Purchasing, Contr Expend	11,132	A13454	43,192
<b>TOTAL Purchasing</b>	<b>33,137</b>		<b>61,978</b>
Assessment, Pers Serv	41,380	A13551	44,217
Assessment, Contr Expend	3,669	A13554	2,867
<b>TOTAL Assessment</b>	<b>45,049</b>		<b>47,084</b>
Clerk,pers Serv	101,649	A14101	99,652
Clerk,contr Expend	1,560	A14104	1,241
<b>TOTAL Clerk</b>	<b>103,209</b>		<b>100,893</b>
Law, Pers Serv	41,054	A14201	41,054
Law, Contr Expend	2,012	A14204	2,855
<b>TOTAL Law</b>	<b>43,066</b>		<b>43,909</b>
Engineer, Contr Expend	56	A14404	
<b>TOTAL Engineer</b>	<b>56</b>		<b>0</b>
Elections, Contr Expend	5,982	A14504	12,858
<b>TOTAL Elections</b>	<b>5,982</b>		<b>12,858</b>
Operation of Plant, Pers Serv	5,511	A16201	10,094
Operation of Plant, Equip & Cap Outlay	4,968	A16202	28,737
Operation of Plant, Contr Expend	24,864	A16204	23,037
<b>TOTAL Operation of Plant</b>	<b>35,343</b>		<b>61,868</b>
Unallocated Insurance, Contr Expend	86,489	A19104	89,939
<b>TOTAL Unallocated Insurance</b>	<b>86,489</b>		<b>89,939</b>
Municipal Assn Dues, Contr Expend	1,099	A19204	1,100
<b>TOTAL Municipal Assn Dues</b>	<b>1,099</b>		<b>1,100</b>
<b>TOTAL General Government Support</b>	<b>593,535</b>		<b>653,053</b>
Control of Animals, Contr Expend	23,113	A35104	23,113
<b>TOTAL Control of Animals</b>	<b>23,113</b>		<b>23,113</b>
<b>TOTAL Public Safety</b>	<b>23,113</b>		<b>23,113</b>
Historian, Pers Serv	300	A75101	300
<b>TOTAL Historian</b>	<b>300</b>		<b>300</b>

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Other Culture And Rec, Contr Expend		A79894	39,437
<b>TOTAL Other Culture And Rec</b>	<b>0</b>		<b>39,437</b>
<b>TOTAL Culture And Recreation</b>	<b>300</b>		<b>39,737</b>
State Retirement System	45,900	A90108	32,038
Social Security, Employer Cont	27,160	A90308	27,181
Worker's Compensation, Empl Bnfts	34,194	A90408	9,431
Disability Insurance, Empl Bnfts	445	A90558	428
Hospital & Medical (dental) Ins, Empl Bnft	153,111	A90608	164,649
<b>TOTAL Employee Benefits</b>	<b>260,810</b>		<b>233,727</b>
Debt Principal, Bond Anticipation Notes	75,000	A97306	
<b>TOTAL Debt Principal</b>	<b>75,000</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	1,125	A97307	
<b>TOTAL Debt Interest</b>	<b>1,125</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>953,883</b>		<b>949,630</b>
Transfers, Other Funds	16,139	A99019	48,498
<b>TOTAL Operating Transfers</b>	<b>16,139</b>		<b>48,498</b>
<b>TOTAL Other Uses</b>	<b>16,139</b>		<b>48,498</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>970,022</b>		<b>998,128</b>

TOWN OF Elmira  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>122,595</b>	<b>A8021</b>	<b>202,366</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>122,595</b>	<b>A8022</b>	<b>202,366</b>
ADD - REVENUES AND OTHER SOURCES	1,049,793		1,118,073
DEDUCT - EXPENDITURES AND OTHER USES	970,022		998,128
<b>Fund Balance - End of Year</b>	<b>202,366</b>	<b>A8029</b>	<b>322,311</b>



TOWN OF Elmira  
Annual Update Document  
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	646,322	A1049N	620,594
Est Rev - Real Property Tax Items	10,000	A1099N	14,000
Est Rev - Non Property Tax Items	45,000	A1199N	70,000
Est Rev - Departmental Income	35,574	A1299N	27,062
Est Rev - Intergovernmental Charges		A2399N	10,000
Est Rev - Use of Money And Property	1,000	A2499N	1,000
Est Rev - Licenses And Permits	7,200	A2599N	6,000
Est Rev - Fines And Forfeitures	10,000	A2649N	10,000
Est Rev - Miscellaneous Local Sources	35,000	A2799N	6,000
Est Rev - State Aid	177,000	A3099N	175,055
<b>TOTAL Estimated Revenues</b>	<b>967,096</b>		<b>939,711</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>967,096</b>		<b>939,711</b>

TOWN OF Elmira  
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	644,381	A1999N	666,696
App - Public Safety	24,000	A3999N	24,000
App - Culture And Recreation	10,325	A7999N	40,539
App - Home And Community Services	1,000	A8999N	1,000
App - Employee Benefits	260,640	A9199N	207,476
App - Debt Service	26,750	A9899N	
<b>TOTAL Appropriations</b>	<b>967,096</b>		<b>939,711</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>967,096</b>		<b>939,711</b>

TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	123,329	B200	182,216
Petty Cash	200	B210	200
<b>TOTAL Cash</b>	<b>123,529</b>		<b>182,416</b>
Accounts Receivable	320	B380	145
<b>TOTAL Other Receivables (net)</b>	<b>320</b>		<b>145</b>
Due From Other Funds	10,702	B391	10,702
<b>TOTAL Due From Other Funds</b>	<b>10,702</b>		<b>10,702</b>
Due From Other Governments	34,881	B440	32,061
<b>TOTAL Due From Other Governments</b>	<b>34,881</b>		<b>32,061</b>
Prepaid Expenses		B480	3,874
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>3,874</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>169,432</b>		<b>229,198</b>

TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	4,426	B600	5,262
<b>TOTAL Accounts Payable</b>	<b>4,426</b>		<b>5,262</b>
Accrued Liabilities	16,680	B601	2,728
<b>TOTAL Accrued Liabilities</b>	<b>16,680</b>		<b>2,728</b>
State Retirement	136	B718	144
<b>TOTAL Due To Other Governments</b>	<b>136</b>		<b>144</b>
<b>TOTAL Liabilities</b>	<b>21,242</b>		<b>8,134</b>
<b>Fund Balance</b>			
Not in Spendable Form		B806	3,874
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>3,874</b>
Assigned Unappropriated Fund Balance	148,190	B915	217,190
<b>TOTAL Assigned Fund Balance</b>	<b>148,190</b>		<b>217,190</b>
<b>TOTAL Fund Balance</b>	<b>148,190</b>		<b>221,064</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>169,432</b>		<b>229,198</b>

TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Other Payments In Lieu of Taxes	2,500	B1081	2,469
<b>TOTAL Real Property Tax Items</b>	<b>2,500</b>		<b>2,469</b>
Sales Tax (from County)	369,721	B1120	326,650
<b>TOTAL Non Property Tax Items</b>	<b>369,721</b>		<b>326,650</b>
Other General Departmental Income	1,809	B1289	3,504
Zoning Fees	15,054	B2110	16,145
<b>TOTAL Departmental Income</b>	<b>16,863</b>		<b>19,649</b>
Misc Revenue, Other Govts	25,636	B2389	28,952
<b>TOTAL Intergovernmental Charges</b>	<b>25,636</b>		<b>28,952</b>
Unclassified (specify)		B2770	415
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>415</b>
<b>TOTAL Revenues</b>	<b>414,720</b>		<b>378,135</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>414,720</b>		<b>378,135</b>

TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Police, Pers Serv	7,440	B31201	8,234
<b>TOTAL Police</b>	<b>7,440</b>		<b>8,234</b>
Safety Inspection, Pers Serv	39,703	B36201	41,639
Safety Inspection, Contr Expend	1,956	B36204	2,508
<b>TOTAL Safety Inspection</b>	<b>41,659</b>		<b>44,147</b>
<b>TOTAL Public Safety</b>	<b>49,099</b>		<b>52,381</b>
Street Admin, Pers Serv	122,973	B50101	71,018
Street Admin, Contr Expend	15,183	B50104	81,542
<b>TOTAL Street Admin</b>	<b>138,156</b>		<b>152,560</b>
<b>TOTAL Transportation</b>	<b>138,156</b>		<b>152,560</b>
Joint Rec Proj, Contr Expend	6,791	B71454	3,053
<b>TOTAL Joint Rec Proj</b>	<b>6,791</b>		<b>3,053</b>
<b>TOTAL Culture And Recreation</b>	<b>6,791</b>		<b>3,053</b>
Zoning, Contr Expend	8,145	B80104	7,569
<b>TOTAL Zoning</b>	<b>8,145</b>		<b>7,569</b>
Planning, Contr Expend	1,900	B80204	1,200
<b>TOTAL Planning</b>	<b>1,900</b>		<b>1,200</b>
Flood & Erosion Control, Equip & Cap Outla	29,680	B87452	29,999
<b>TOTAL Flood &amp; Erosion Control</b>	<b>29,680</b>		<b>29,999</b>
<b>TOTAL Home And Community Services</b>	<b>39,725</b>		<b>38,768</b>
State Retirement, Empl Bnfts	18,100	B90108	13,122
Social Security , Empl Bnfts	8,851	B90308	8,981
Worker's Compensation, Empl Bnfts	2,964	B90408	2,451
Disability Insurance, Empl Bnfts	101	B90558	108
Hospital & Medical (dental) Ins, Empl Bnft	35,190	B90608	33,837
<b>TOTAL Employee Benefits</b>	<b>65,206</b>		<b>58,499</b>
<b>TOTAL Expenditures</b>	<b>298,977</b>		<b>305,261</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>298,977</b>		<b>305,261</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>32,447</b>	<b>B8021</b>	<b>148,190</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>32,447</b>	<b>B8022</b>	<b>148,190</b>
ADD - REVENUES AND OTHER SOURCES	414,720		378,135
DEDUCT - EXPENDITURES AND OTHER USES	298,977		305,261
<b>Fund Balance - End of Year</b>	<b>148,190</b>	<b>B8029</b>	<b>221,064</b>

TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Tax Items	2,500	B1099N	2,499
Est Rev - Non Property Tax Items	300,000	B1199N	325,000
Est Rev - Departmental Income	13,503	B1299N	16,819
Est Rev - Use of Money And Property	100	B2499N	100
Est Rev - Miscellaneous Local Sources	28,000	B2799N	5,000
<b>TOTAL Estimated Revenues</b>	<b>344,103</b>		<b>349,418</b>
Appropriated Fund Balance		B599N	339
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>339</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>344,103</b>		<b>349,757</b>



TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	0	B1999N	
App - Public Safety	55,316	B3999N	58,503
App - Transportation	144,678	B5999N	166,481
App - Culture And Recreation	11,500	B7999N	11,500
App - Home And Community Services	61,453	B8999N	50,990
App - Employee Benefits	66,185	B9199N	49,724
<b>TOTAL Appropriations</b>	<b>339,132</b>		<b>337,198</b>
Other Budgetary Purposes	4,971	B962N	12,559
<b>TOTAL Other Uses</b>	<b>4,971</b>		<b>12,559</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>344,103</b>		<b>349,757</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	354,962	DB200	338,044
<b>TOTAL Cash</b>	<b>354,962</b>		<b>338,044</b>
Due From Other Governments	92,226	DB440	101,527
<b>TOTAL Due From Other Governments</b>	<b>92,226</b>		<b>101,527</b>
Prepaid Expenses		DB480	28,633
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>28,633</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>447,188</b>		<b>468,204</b>

TOWN OF Elmira  
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	7,402	DB600	13,461
<b>TOTAL Accounts Payable</b>	<b>7,402</b>		<b>13,461</b>
Accrued Liabilities	61,829	DB601	9,821
<b>TOTAL Accrued Liabilities</b>	<b>61,829</b>		<b>9,821</b>
Due To Other Funds	116,321	DB630	84,536
<b>TOTAL Due To Other Funds</b>	<b>116,321</b>		<b>84,536</b>
State Retirement	1,086	DB718	1,289
<b>TOTAL Due To Other Governments</b>	<b>1,086</b>		<b>1,289</b>
<b>TOTAL Liabilities</b>	<b>186,638</b>		<b>109,107</b>
<b>Fund Balance</b>			
Not in Spendable Form		DB806	28,633
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>28,633</b>
Assigned Unappropriated Fund Balance	260,550	DB915	330,464
<b>TOTAL Assigned Fund Balance</b>	<b>260,550</b>		<b>330,464</b>
<b>TOTAL Fund Balance</b>	<b>260,550</b>		<b>359,097</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>447,188</b>		<b>468,204</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	112,984	DB1001	112,984
<b>TOTAL Real Property Taxes</b>	<b>112,984</b>		<b>112,984</b>
Sales Tax (from County)	953,245	DB1120	995,221
<b>TOTAL Non Property Tax Items</b>	<b>953,245</b>		<b>995,221</b>
Other General Departmental Income	8,921	DB1289	7,209
<b>TOTAL Departmental Income</b>	<b>8,921</b>		<b>7,209</b>
Misc Revenue From Other Govt	21,544	DB2389	560
<b>TOTAL Intergovernmental Charges</b>	<b>21,544</b>		<b>560</b>
Sales of Scrap & Excess Materials		DB2650	1,184
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>1,184</b>
Unclassified (specify)	8,318	DB2770	3,377
<b>TOTAL Miscellaneous Local Sources</b>	<b>8,318</b>		<b>3,377</b>
St Aid, Consolidated Highway Aid	221,244	DB3501	222,894
St Aid Emergency Disaster Assistance	1,821	DB3960	
<b>TOTAL State Aid</b>	<b>223,065</b>		<b>222,894</b>
Fed Aid, Emergency Disaster Assistance	10,927	DB4960	
<b>TOTAL Federal Aid</b>	<b>10,927</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,339,004</b>		<b>1,343,429</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,339,004</b>		<b>1,343,429</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Maint of Streets, Pers Serv	363,838	DB51101	314,999
Maint of Streets, Contr Expend	64,691	DB51104	64,717
<b>TOTAL Maint of Streets</b>	<b>428,529</b>		<b>379,716</b>
Perm Improve Highway, Equip & Cap Outlay	208,320	DB51122	177,650
Perm Improve Highway, Contr Expend	99,624	DB51124	313,646
<b>TOTAL Perm Improve Highway</b>	<b>307,944</b>		<b>491,296</b>
Machinery, Equip & Cap Outlay	88,585	DB51302	
Machinery, Contr Expend	28,705	DB51304	44,505
<b>TOTAL Machinery</b>	<b>117,290</b>		<b>44,505</b>
Brush And Weeds, Contr Expend		DB51404	18,902
<b>TOTAL Brush And Weeds</b>	<b>0</b>		<b>18,902</b>
Snow Removal, Contr Expend	61,571	DB51424	64,942
<b>TOTAL Snow Removal</b>	<b>61,571</b>		<b>64,942</b>
<b>TOTAL Transportation</b>	<b>915,334</b>		<b>999,361</b>
State Retirement, Empl Bnfts	67,473	DB90108	52,320
Social Security, Empl Bnfts	27,286	DB90308	23,543
Worker's Compensation, Empl Bnfts	22,937	DB90408	26,741
Disability Insurance, Empl Bnfts	170	DB90558	163
Hospital & Medical (dental) Ins, Empl Bnft	64,769	DB90608	60,834
<b>TOTAL Employee Benefits</b>	<b>182,635</b>		<b>163,601</b>
Debt Principal, Install Purch. Debt	37,713	DB97856	77,167
<b>TOTAL Debt Principal</b>	<b>37,713</b>		<b>77,167</b>
Debt Interest, Install Purch. Debt	5,858	DB97857	4,753
<b>TOTAL Debt Interest</b>	<b>5,858</b>		<b>4,753</b>
<b>TOTAL Expenditures</b>	<b>1,141,540</b>		<b>1,244,882</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,141,540</b>		<b>1,244,882</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>63,086</b>	<b>DB8021</b>	<b>260,550</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>63,086</b>	<b>DB8022</b>	<b>260,550</b>
ADD - REVENUES AND OTHER SOURCES	1,339,004		1,343,429
DEDUCT - EXPENDITURES AND OTHER USES	1,141,540		1,244,882
<b>Fund Balance - End of Year</b>	<b>260,550</b>	<b>DB8029</b>	<b>359,097</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	112,984	DB1049N	120,450
Est Rev - Non Property Tax Items	800,000	DB1199N	1,040,000
Est Rev - Departmental Income	6,550	DB1299N	8,840
Est Rev - Intergovernmental Charges		DB2399N	1,000
Est Rev - Use of Money And Property	100	DB2499N	100
Est Rev - Miscellaneous Local Sources	20,000	DB2799N	1,000
Est Rev - State Aid	130,000	DB3099N	222,918
<b>TOTAL Estimated Revenues</b>	<b>1,069,634</b>		<b>1,394,308</b>
Appropriated Fund Balance		DB599N	19,862
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>19,862</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,069,634</b>		<b>1,414,170</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Transportation	865,270	DB5999N	1,159,709
App - Employee Benefits	174,787	DB9199N	170,041
App - Debt Service		DB9899N	81,921
Unappropriated Revenues	29,577	DB990N	2,499
<b>TOTAL Appropriations</b>	<b>1,069,634</b>		<b>1,414,170</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,069,634</b>		<b>1,414,170</b>



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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	165	H200	165
<b>TOTAL Cash</b>	<b>165</b>		<b>165</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>165</b>		<b>165</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	165	H915	165
<b>TOTAL Assigned Fund Balance</b>	<b>165</b>		<b>165</b>
<b>TOTAL Fund Balance</b>	<b>165</b>		<b>165</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>165</b>		<b>165</b>

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Results of Operation

Code Description	2021	EdpCode	2022
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Results of Operation

Code Description	2021	EdpCode	2022
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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>165</b>	<b>H8021</b>	<b>165</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>165</b>	<b>H8022</b>	<b>165</b>
<b>Fund Balance - End of Year</b>	<b>165</b>	<b>H8029</b>	<b>165</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Land	192,755	K101	192,755
Buildings	2,309,901	K102	2,330,291
Machinery And Equipment	2,291,414	K104	2,482,602
Infrastructure	1,349,480	K106	1,541,055
<b>TOTAL Fixed Assets (net)</b>	<b>6,143,550</b>		<b>6,546,703</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,143,550</b>		<b>6,546,703</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	6,143,550	K159	6,546,703
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>6,143,550</b>		<b>6,546,703</b>
<b>TOTAL Fund Balance</b>	<b>6,143,550</b>		<b>6,546,703</b>
<b>TOTAL</b>	<b>6,143,550</b>		<b>6,546,703</b>

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(SD) DRAINAGE

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	2,239	SD200	1,413
<b>TOTAL Cash</b>	<b>2,239</b>		<b>1,413</b>
Prepaid Expenses	216	SD480	158
<b>TOTAL Prepaid Expenses</b>	<b>216</b>		<b>158</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,455</b>		<b>1,571</b>



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(SD) DRAINAGE

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Funds		SD630	
<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>			
Not in Spendable Form	216	SD806	158
<b>TOTAL Nonspendable Fund Balance</b>	<b>216</b>		<b>158</b>
Assigned Unappropriated Fund Balance	2,239	SD915	1,413
<b>TOTAL Assigned Fund Balance</b>	<b>2,239</b>		<b>1,413</b>
<b>TOTAL Fund Balance</b>	<b>2,455</b>		<b>1,571</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,455</b>		<b>1,571</b>

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(SD) DRAINAGE

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	1,547	SD1001	1,547
<b>TOTAL Real Property Taxes</b>	<b>1,547</b>		<b>1,547</b>
<b>TOTAL Revenues</b>	<b>1,547</b>		<b>1,547</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,547</b>		<b>1,547</b>

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(SD) DRAINAGE

Results of Operation

Code Description	2021	EdpCode	2022
<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	273	SD97107	431
<b>TOTAL Debt Interest</b>	<b>273</b>		<b>431</b>
<b>TOTAL Expenditures</b>	<b>2,273</b>		<b>2,431</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,273</b>		<b>2,431</b>

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(SD) DRAINAGE

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>3,181</b>	<b>SD8021</b>	<b>2,455</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>3,181</b>	<b>SD8022</b>	<b>2,455</b>
ADD - REVENUES AND OTHER SOURCES	1,547		1,547
DEDUCT - EXPENDITURES AND OTHER USES	2,273		2,431
<b>Fund Balance - End of Year</b>	<b>2,455</b>	<b>SD8029</b>	<b>1,571</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	1,169	SF200	1,169
<b>TOTAL Cash</b>	<b>1,169</b>		<b>1,169</b>
Due From Other Funds		SF391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,169</b>		<b>1,169</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	1,169	SF915	1,169
<b>TOTAL Assigned Fund Balance</b>	<b>1,169</b>		<b>1,169</b>
<b>TOTAL Fund Balance</b>	<b>1,169</b>		<b>1,169</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,169</b>		<b>1,169</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	86,118	SF1001	86,194
<b>TOTAL Real Property Taxes</b>	<b>86,118</b>		<b>86,194</b>
<b>TOTAL Revenues</b>	<b>86,118</b>		<b>86,194</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>86,118</b>		<b>86,194</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Fire Protection, Contr Expend	85,926	SF34104	86,194
<b>TOTAL Fire Protection</b>	<b>85,926</b>		<b>86,194</b>
<b>TOTAL Public Safety</b>	<b>85,926</b>		<b>86,194</b>
<b>TOTAL Expenditures</b>	<b>85,926</b>		<b>86,194</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>85,926</b>		<b>86,194</b>



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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>976</b>	<b>SF8021</b>	<b>1,169</b>
Prior Period Adj -Increase In Fund Balance	1	SF8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>977</b>	<b>SF8022</b>	<b>1,169</b>
ADD - REVENUES AND OTHER SOURCES	86,118		86,194
DEDUCT - EXPENDITURES AND OTHER USES	85,926		86,194
<b>Fund Balance - End of Year</b>	<b>1,169</b>	<b>SF8029</b>	<b>1,169</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	10,642	SL200	-9,900
<b>TOTAL Cash</b>	<b>10,642</b>		<b>-9,900</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>10,642</b>		<b>-9,900</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	6,510	SL600	4,163
<b>TOTAL Accounts Payable</b>	<b>6,510</b>		<b>4,163</b>
<b>TOTAL Liabilities</b>	<b>6,510</b>		<b>4,163</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	4,132	SL915	
<b>TOTAL Assigned Fund Balance</b>	<b>4,132</b>		<b>0</b>
Unassigned Fund Balance		SL917	-14,063
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-14,063</b>
<b>TOTAL Fund Balance</b>	<b>4,132</b>		<b>-14,063</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>10,642</b>		<b>-9,900</b>

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(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	77,618	SL1001	46,740
<b>TOTAL Real Property Taxes</b>	<b>77,618</b>		<b>46,740</b>
<b>TOTAL Revenues</b>	<b>77,618</b>		<b>46,740</b>
Interfund Transfers	16,139	SL5031	
<b>TOTAL Interfund Transfers</b>	<b>16,139</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>16,139</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>93,757</b>		<b>46,740</b>

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(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Street Lighting, Contr Expend	97,775	SL51824	64,935
<b>TOTAL Street Lighting</b>	<b>97,775</b>		<b>64,935</b>
<b>TOTAL Transportation</b>	<b>97,775</b>		<b>64,935</b>
<b>TOTAL Expenditures</b>	<b>97,775</b>		<b>64,935</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>97,775</b>		<b>64,935</b>

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>8,150</b>	<b>SL8021</b>	<b>4,132</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>8,150</b>	<b>SL8022</b>	<b>4,132</b>
ADD - REVENUES AND OTHER SOURCES	93,757		46,740
DEDUCT - EXPENDITURES AND OTHER USES	97,775		64,935
<b>Fund Balance - End of Year</b>	<b>4,132</b>	<b>SL8029</b>	<b>-14,063</b>

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	94,263	SM200	277
<b>TOTAL Cash</b>	<b>94,263</b>		<b>277</b>
Accounts Receivable		SM380	25
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>25</b>
Due From Other Funds	64,463	SM391	54,842
<b>TOTAL Due From Other Funds</b>	<b>64,463</b>		<b>54,842</b>
Prepaid Expenses		SM480	9,906
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>9,906</b>
Cash Special Reserves	1,766	SM230	1,766
<b>TOTAL Restricted Assets</b>	<b>1,766</b>		<b>1,766</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>160,492</b>		<b>66,816</b>

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	3,341	SM600	1,625
<b>TOTAL Accounts Payable</b>	<b>3,341</b>		<b>1,625</b>
Accrued Liabilities	30,211	SM601	8,516
<b>TOTAL Accrued Liabilities</b>	<b>30,211</b>		<b>8,516</b>
State Retirement	-379	SM718	-184
<b>TOTAL Due To Other Governments</b>	<b>-379</b>		<b>-184</b>
<b>TOTAL Liabilities</b>	<b>33,173</b>		<b>9,957</b>
<b>Fund Balance</b>			
Not in Spendable Form		SM806	9,906
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>9,906</b>
Other Restricted Fund Balance	1,766	SM899	1,766
<b>TOTAL Restricted Fund Balance</b>	<b>1,766</b>		<b>1,766</b>
Assigned Unappropriated Fund Balance	125,553	SM915	45,187
<b>TOTAL Assigned Fund Balance</b>	<b>125,553</b>		<b>45,187</b>
<b>TOTAL Fund Balance</b>	<b>127,319</b>		<b>56,859</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>160,492</b>		<b>66,816</b>



TOWN OF Elmira  
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For the Fiscal Year Ending 2022

(SM) MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	506,255	SM1001	506,255
<b>TOTAL Real Property Taxes</b>	<b>506,255</b>		<b>506,255</b>
Police Fees		SM1520	615
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>615</b>
Misc Revenue, Other Govts		SM2389	1,519
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>1,519</b>
Forfeitures of Deposits	1,000	SM2620	
<b>TOTAL Fines And Forfeitures</b>	<b>1,000</b>		<b>0</b>
Sales of Scrap & Excess Materials		SM2650	230
Sales of Equipment		SM2665	1,650
Insurance Recoveries		SM2680	7,228
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>9,108</b>
Employees Contributions	10,597	SM2709	
Unclassified (specify)	130	SM2770	18,732
<b>TOTAL Miscellaneous Local Sources</b>	<b>10,727</b>		<b>18,732</b>
<b>TOTAL Revenues</b>	<b>517,982</b>		<b>536,229</b>
Interfund Transfers		SM5031	48,498
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>48,498</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>48,498</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>517,982</b>		<b>584,727</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2022

(SM) MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Police, Pers Serv	285,355	SM31201	362,836
Police, Equip & Cap Outlay	15,328	SM31202	53,647
Police, Contr Expend	27,475	SM31204	42,597
<b>TOTAL Police</b>	<b>328,158</b>		<b>459,080</b>
<b>TOTAL Public Safety</b>	<b>328,158</b>		<b>459,080</b>
State Retirement, Empl Bnfts	26,085	SM90108	32,657
Social Security, Empl Bnfts	21,175	SM90308	26,700
Worker's Compensation, Empl Bnfts	17,717	SM90408	6,791
Disability Insurance, Empl Bnfts	272	SM90558	275
Hospital & Medical (dental) Ins, Empl Bnft	93,576	SM90608	129,684
<b>TOTAL Employee Benefits</b>	<b>158,825</b>		<b>196,107</b>
<b>TOTAL Expenditures</b>	<b>486,983</b>		<b>655,187</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>486,983</b>		<b>655,187</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2022

(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>96,321</b>	<b>SM8021</b>	<b>127,319</b>
Prior Period Adj -Decrease In Fund Balance	1	SM8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>96,320</b>	<b>SM8022</b>	<b>127,319</b>
ADD - REVENUES AND OTHER SOURCES	517,982		584,727
DEDUCT - EXPENDITURES AND OTHER USES	486,983		655,187
<b>Fund Balance - End of Year</b>	<b>127,319</b>	<b>SM8029</b>	<b>56,859</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2022

(SP) PARK

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	36,335	SP200	45
<b>TOTAL Cash</b>	<b>36,335</b>		<b>45</b>
Accounts Receivable		SP380	15,585
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>15,585</b>
Due From Other Funds	67,770	SP391	45,605
<b>TOTAL Due From Other Funds</b>	<b>67,770</b>		<b>45,605</b>
Prepaid Expenses		SP480	1,166
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>1,166</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>104,105</b>		<b>62,401</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2022

(SP) PARK

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,866	SP600	11,266
<b>TOTAL Accounts Payable</b>	<b>1,866</b>		<b>11,266</b>
Accrued Liabilities	5,088	SP601	944
<b>TOTAL Accrued Liabilities</b>	<b>5,088</b>		<b>944</b>
<b>TOTAL Liabilities</b>	<b>6,954</b>		<b>12,210</b>
<b>Fund Balance</b>			
Not in Spendable Form		SP806	1,166
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>1,166</b>
Assigned Unappropriated Fund Balance	97,151	SP915	49,025
<b>TOTAL Assigned Fund Balance</b>	<b>97,151</b>		<b>49,025</b>
<b>TOTAL Fund Balance</b>	<b>97,151</b>		<b>50,191</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>104,105</b>		<b>62,401</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2022

(SP) PARK

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	149,566	SP1001	149,566
<b>TOTAL Real Property Taxes</b>	<b>149,566</b>		<b>149,566</b>
Special Recreational Facility Charges	21,055	SP2025	41,512
<b>TOTAL Departmental Income</b>	<b>21,055</b>		<b>41,512</b>
Misc Revenue, Other Govts		SP2389	5,385
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>5,385</b>
Sales of Scrap & Excess Materials		SP2650	239
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>239</b>
Gifts And Donations	10,000	SP2705	10,350
Employees Contributions	1,031	SP2709	
Unclassified (specify)	10,041	SP2770	3,547
<b>TOTAL Miscellaneous Local Sources</b>	<b>21,072</b>		<b>13,897</b>
<b>TOTAL Revenues</b>	<b>191,693</b>		<b>210,599</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>191,693</b>		<b>210,599</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2022

(SP) PARK

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Parks, Pers Serv	13,677	SP71101	52,997
Parks, Equip & Cap Outlay	513	SP71102	6,875
Parks, Contr Expend	16,029	SP71104	18,529
<b>TOTAL Parks</b>	<b>30,219</b>		<b>78,401</b>
Playgr & Rec Centers, Pers Serv	2,475	SP71401	1,590
Playgr & Rec Centers, Contr Expend	7,008	SP71404	10,131
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>9,483</b>		<b>11,721</b>
Special Rec Facility, Pers Serv	55,293	SP71801	69,000
Special Rec Facility, Contr Expend	54,244	SP71804	64,469
<b>TOTAL Special Rec Facility</b>	<b>109,537</b>		<b>133,469</b>
<b>TOTAL Culture And Recreation</b>	<b>149,239</b>		<b>223,591</b>
State Retirement, Empl Bnfts	6,644	SP90108	3,077
Social Security, Empl Bnfts	5,466	SP90308	9,454
Worker's Compensation, Empl Bnfts	9,509	SP90408	3,533
Disability Insurance, Empl Bnfts	183	SP90558	232
Hospital & Medical (dental) Ins, Empl Bnft	5,321	SP90608	5,587
<b>TOTAL Employee Benefits</b>	<b>27,123</b>		<b>21,883</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	2,345	SP97107	2,085
<b>TOTAL Debt Interest</b>	<b>2,345</b>		<b>2,085</b>
<b>TOTAL Expenditures</b>	<b>188,707</b>		<b>257,559</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>188,707</b>		<b>257,559</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2022

(SP) PARK

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>94,164</b>	<b>SP8021</b>	<b>97,151</b>
Prior Period Adj -Increase In Fund Balance	1	SP8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>94,165</b>	<b>SP8022</b>	<b>97,151</b>
ADD - REVENUES AND OTHER SOURCES	191,693		210,599
DEDUCT - EXPENDITURES AND OTHER USES	188,707		257,559
<b>Fund Balance - End of Year</b>	<b>97,151</b>	<b>SP8029</b>	<b>50,191</b>



TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Total Non-Current Govt Liabilities	2,404,607	W129	
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>2,404,607</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,404,607</b>		<b>0</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable		W626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Net Pension Liability -Proportionate Share	3,465	W638	
Total OPEB Liability	2,086,424	W683	
Installment Purchase Debt	162,231	W685	
Compensated Absences	89,987	W687	
<b>TOTAL Other Liabilities</b>	<b>2,342,107</b>		<b>0</b>
Bonds Payable	62,500	W628	
<b>TOTAL Bond And Long Term Liabilities</b>	<b>62,500</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,404,607</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,404,607</b>		<b>0</b>

**TOWN OF Elmira**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2022**

3/31/2023

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%		\$0	\$162,231	\$38,818	\$0	\$0		\$123,413
2022	IPC E	2022 Volvo Loader			03/10/2022	03/10/2025	2.62%		\$147,621	\$0	\$38,349		\$0		\$109,272
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$147,621	\$162,231	\$77,167	\$0	\$0	\$0	\$232,685
2009	BOND N	Drainage District			07/10/2009	07/01/2024	5.75%		\$31,500	\$7,500	\$2,000	\$0	\$0		\$5,500
2012	BOND N	Recreation			11/15/2012	05/15/2021	3.25%		\$135,000	\$55,000	\$10,000	\$0	\$0		\$45,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$62,500	\$12,000	\$0	\$0	\$0	\$50,500
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$147,621	\$224,731	\$89,167	\$0	\$0	\$0	\$283,185

TOWN OF Elmira  
Maturity Schedule  
For the Fiscal Year Ending 2022

For Installment Purchase Contracts Issued During The Fiscal Year Ended 2022

	EDPCODE	
Indebtedness No.		2022000001
Purpose of Issue		2022 Volvo Loader
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	147,621
Date of Issue	2P3DT	3/10/2022
Interest Rate	2P3PC	2.62000
Final Maturity Date	2P3DM	3/10/2025
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P323	35,486
	2P324	36,416
	2P325	37,370

TOWN OF Elmira  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2022

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$1,424,793.00
Time Deposits	9Z2021	\$0.00
<b>Total</b>		<b>\$1,425,293.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,175,293.00
<b>Total</b>		<b>\$1,425,293.00</b>
 <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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5116	\$102,649	\$17	\$52,292	\$50,374
****-5124	\$35,397	\$819	\$27,196	\$9,020
****-5159	\$480	\$0	\$0	\$480
****-5132	\$76	\$0	\$0	\$76
****-7310	\$102	\$0	\$0	\$102
****-4253	\$2	\$0	\$0	\$2
****-4111	\$805,855	\$0	\$0	\$805,855
****-3798	\$480,232	\$0	\$0	\$480,232
	Total Adjusted Bank Balance			<u>\$1,346,141</u>
	Petty Cash			<u>\$500.00</u>
	Adjustments			<u>\$ .00</u>
	Total Cash			<u>\$1,346,641</u>
	Total Cash Balance All Funds			<u>\$1,346,641</u>
	9ZCASH *			<u>\$1,346,641</u>
	9ZCASHB *			<u>\$1,346,641</u>
	* Must be equal			

TOWN OF Elmira  
Local Government Questionnaire  
For the Fiscal Year Ending 2022

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	No
	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? If yes, has your municipality used the results to design the system of internal controls?	No
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 2022

<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	\$133,214.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$95,860.00			
90408	Worker's Compensation Insurance	\$48,948.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,205.00			
90608	Hospital and Medical (Dental) Insurance	\$394,590.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$673,817.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$673,817.00</b>			



TOWN OF Elmira  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2022

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 12/31/2022, 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 12/31/2022 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

03/31/2023  
Date of Certification

(607) 734-2031  
Official Telephone Number

TOWN OF Elmira  
Financial Comments  
For the Fiscal Year Ending 2022