

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 12/31/2020**

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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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

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

All amounts included in this update document for 2019 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 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	5,971	A200	273,281
Cash In Time Deposits	211,298	A201	
Petty Cash	300	A210	300
<b>TOTAL Cash</b>	<b>217,569</b>		<b>273,581</b>
Accounts Receivable	9,142	A380	5,701
<b>TOTAL Other Receivables (net)</b>	<b>9,142</b>		<b>5,701</b>
Due From Other Funds		A391	17,926
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>17,926</b>
Due From Other Governments		A440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Prepaid Expenses		A480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>226,711</b>		<b>297,208</b>

TOWN OF Elmira  
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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	2,098	A600	15,148
<b>TOTAL Accounts Payable</b>	<b>2,098</b>		<b>15,148</b>
Accrued Liabilities	45,179	A601	50,962
<b>TOTAL Accrued Liabilities</b>	<b>45,179</b>		<b>50,962</b>
Overpayments & Clearing Account	21,819	A690	
<b>TOTAL Other Liabilities</b>	<b>21,819</b>		<b>0</b>
Due To Other Funds	106,316	A630	108,074
<b>TOTAL Due To Other Funds</b>	<b>106,316</b>		<b>108,074</b>
State Retirement		A718	429
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>429</b>
<b>TOTAL Liabilities</b>	<b>175,412</b>		<b>174,613</b>
<b>Fund Balance</b>			
Not in Spendable Form		A806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	51,299	A917	122,595
<b>TOTAL Unassigned Fund Balance</b>	<b>51,299</b>		<b>122,595</b>
<b>TOTAL Fund Balance</b>	<b>51,299</b>		<b>122,595</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>226,711</b>		<b>297,208</b>

TOWN OF Elmira  
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	240,611	A1001	362,058
<b>TOTAL Real Property Taxes</b>	<b>240,611</b>		<b>362,058</b>
Other Payments In Lieu of Taxes	520	A1081	530
Interest & Penalties On Real Prop Taxes	9,901	A1090	7,008
<b>TOTAL Real Property Tax Items</b>	<b>10,421</b>		<b>7,538</b>
Franchises	21,529	A1170	21,402
<b>TOTAL Non Property Tax Items</b>	<b>21,529</b>		<b>21,402</b>
Clerk Fees	1,361	A1255	899
Other Health Departmental Income	28,284	A1689	21,674
<b>TOTAL Departmental Income</b>	<b>29,645</b>		<b>22,573</b>
Misc Revenue, Other Govts		A2389	4,333
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>4,333</b>
Interest And Earnings	1,268	A2401	971
<b>TOTAL Use of Money And Property</b>	<b>1,268</b>		<b>971</b>
Dog Licenses	8,729	A2544	7,804
<b>TOTAL Licenses And Permits</b>	<b>8,729</b>		<b>7,804</b>
Fines And Forfeited Bail	36,618	A2610	23,184
<b>TOTAL Fines And Forfeitures</b>	<b>36,618</b>		<b>23,184</b>
AIM Related Payments	52,651	A2750	52,651
Unclassified (specify)	33,070	A2770	23,642
<b>TOTAL Miscellaneous Local Sources</b>	<b>85,721</b>		<b>76,293</b>
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	89,635	A3005	131,842
St Aid - Other (specify)	8,000	A3089	
<b>TOTAL State Aid</b>	<b>97,635</b>		<b>131,842</b>
<b>TOTAL Revenues</b>	<b>532,177</b>		<b>657,998</b>
Interfund Transfers	400,000	A5031	283,954
<b>TOTAL Interfund Transfers</b>	<b>400,000</b>		<b>283,954</b>
<b>TOTAL Other Sources</b>	<b>400,000</b>		<b>283,954</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>932,177</b>		<b>941,952</b>

TOWN OF Elmira  
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Legislative Board, Pers Serv	42,422	A10101	44,999
Legislative Board, Contr Expend	3,198	A10104	1,311
<b>TOTAL Legislative Board</b>	<b>45,620</b>		<b>46,310</b>
Municipal Court, Pers Serv	86,583	A11101	90,211
Municipal Court, Contr Expend	1,768	A11104	4,347
<b>TOTAL Municipal Court</b>	<b>88,351</b>		<b>94,558</b>
Supervisor, pers Serv	32,241	A12201	46,418
Supervisor, contr Expend	27,134	A12204	31,681
<b>TOTAL Supervisor</b>	<b>59,375</b>		<b>78,099</b>
Auditor, Contr Expend	20,000	A13204	16,900
<b>TOTAL Auditor</b>	<b>20,000</b>		<b>16,900</b>
Budget, Pers Serv	10,000	A13401	189
<b>TOTAL Budget</b>	<b>10,000</b>		<b>189</b>
Purchasing, Pers Serv	1,839	A13451	
Purchasing, Equip & Cap Outlay	26,769	A13452	17,278
Purchasing, Contr Expend	7,391	A13454	9,202
<b>TOTAL Purchasing</b>	<b>35,999</b>		<b>26,480</b>
Assessment, Pers Serv	38,719	A13551	42,875
Assessment, Contr Expend	2,053	A13554	2,390
<b>TOTAL Assessment</b>	<b>40,772</b>		<b>45,265</b>
Clerk, pers Serv	105,595	A14101	80,751
Clerk, contr Expend	1,745	A14104	230
<b>TOTAL Clerk</b>	<b>107,340</b>		<b>80,981</b>
Law, Pers Serv	40,728	A14201	41,054
Law, Contr Expend	5,985	A14204	1,493
<b>TOTAL Law</b>	<b>46,713</b>		<b>42,547</b>
Engineer, Contr Expend		A14404	
<b>TOTAL Engineer</b>	<b>0</b>		<b>0</b>
Elections, Pers Serv	12,257	A14501	13,324
<b>TOTAL Elections</b>	<b>12,257</b>		<b>13,324</b>
Operation of Plant Pers Serv	22,799	A16201	14,587
Operation of Plant Equip & Cap Outlay	19,503	A16202	4,333
Operation of Plant Contr Expend	23,737	A16204	32,056
<b>TOTAL Operation of Plant Contr Expend</b>	<b>66,039</b>		<b>50,976</b>
Unallocated Insurance, Contr Expend	74,650	A19104	83,361
<b>TOTAL Unallocated Insurance</b>	<b>74,650</b>		<b>83,361</b>
Municipal Assn Dues, Contr Expend	1,100	A19204	1,000
<b>TOTAL Municipal Assn Dues</b>	<b>1,100</b>		<b>1,000</b>
<b>TOTAL General Government Support</b>	<b>608,216</b>		<b>579,990</b>
Control of Animals, Contr Expend	21,243	A35104	24,983
<b>TOTAL Control of Animals</b>	<b>21,243</b>		<b>24,983</b>
<b>TOTAL Public Safety</b>	<b>21,243</b>		<b>24,983</b>
Historian, Pers Serv	298	A75101	300
<b>TOTAL Historian</b>	<b>298</b>		<b>300</b>
<b>TOTAL Culture And Recreation</b>	<b>298</b>		<b>300</b>

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Comm Beautification, Contr Expend	480	A85104	975
<b>TOTAL Comm Beautification</b>	<b>480</b>		<b>975</b>
<b>TOTAL Home And Community Services</b>	<b>480</b>		<b>975</b>
State Retirement System	49,487	A90108	44,373
Social Security, Employer Cont	27,769	A90308	26,798
Worker's Compensation, Empl Bnfts	30,057	A90408	30,224
Disability Insurance, Empl Bnfts	829	A90558	533
Hospital & Medical (dental) Ins, Empl Bnft	167,055	A90608	134,980
<b>TOTAL Employee Benefits</b>	<b>275,197</b>		<b>236,908</b>
Debt Principal, Bond Anticipation Notes		A97306	25,000
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>25,000</b>
Debt Interest, Bond Anticipation Notes		A97307	2,500
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>2,500</b>
<b>TOTAL Expenditures</b>	<b>905,434</b>		<b>870,656</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>905,434</b>		<b>870,656</b>

TOWN OF Elmira  
Annual Update Document  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	90,191	A8021	51,299
Prior Period Adj -Decrease In Fund Balance	65,635	A8015	
Restated Fund Balance - Beg of Year	24,556	A8022	51,299
ADD - REVENUES AND OTHER SOURCES	932,177		941,952
DEDUCT - EXPENDITURES AND OTHER USES	905,434		870,656
Fund Balance - End of Year	51,299	A8029	122,595



TOWN OF Elmira  
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	362,758	A1049N	646,422
Est Rev - Real Property Tax Items	15,000	A1099N	10,000
Est Rev - Non Property Tax Items	22,000	A1199N	22,000
Est Rev - Departmental Income	40,450	A1299N	31,005
Est Rev - Use of Money And Property	1,200	A2499N	1,000
Est Rev - Licenses And Permits	11,000	A2599N	7,500
Est Rev - Fines And Forfeitures	25,000	A2649N	7,500
Est Rev - Miscellaneous Local Sources	35,000	A2799N	30,000
Est Rev - State Aid	152,134	A3099N	118,000
<b>TOTAL Estimated Revenues</b>	<b>664,542</b>		<b>873,427</b>
Estimated - Interfund Transfer	244,583	A5031N	
<b>TOTAL Estimated Other Sources</b>	<b>244,583</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>909,125</b>		<b>873,427</b>

TOWN OF Elmira  
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - General Government Support	589,500	A1999N	580,135
App - Public Safety	23,000	A3999N	24,000
App - Culture And Recreation	325	A7999N	325
App - Home And Community Services	5,000	A8999N	1,000
App - Employee Benefits	291,300	A9199N	240,529
App - Debt Service		A9899N	27,438
<b>TOTAL Appropriations</b>	<b>909,125</b>		<b>873,427</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>909,125</b>		<b>873,427</b>

TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash		B200	93,191
Cash In Time Deposits	154,587	B201	
Petty Cash	200	B210	200
<b>TOTAL Cash</b>	<b>154,787</b>		<b>93,391</b>
Accounts Receivable	37,619	B380	
<b>TOTAL Other Receivables (net)</b>	<b>37,619</b>		<b>0</b>
Due From Other Funds		B391	2,745
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>2,745</b>
Due From Other Governments	75,231	B440	38,133
<b>TOTAL Due From Other Governments</b>	<b>75,231</b>		<b>38,133</b>
Prepaid Expenses		B480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>267,637</b>		<b>134,269</b>

TOWN OF Elmira  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	4,685	B600	2,767
<b>TOTAL Accounts Payable</b>	<b>4,685</b>		<b>2,767</b>
Accrued Liabilities	16,331	B601	20,646
<b>TOTAL Accrued Liabilities</b>	<b>16,331</b>		<b>20,646</b>
Due To Other Funds	84,372	B630	77,975
<b>TOTAL Due To Other Funds</b>	<b>84,372</b>		<b>77,975</b>
State Retirement		B718	434
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>434</b>
<b>TOTAL Liabilities</b>	<b>105,388</b>		<b>101,822</b>
<b>Fund Balance</b>			
Not in Spendable Form		B806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Unappropriated Fund Balance	162,249	B915	32,447
<b>TOTAL Assigned Fund Balance</b>	<b>162,249</b>		<b>32,447</b>
<b>TOTAL Fund Balance</b>	<b>162,249</b>		<b>32,447</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>267,637</b>		<b>134,269</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Other Payments In Lieu of Taxes	7,010	B1081	1,159
<b>TOTAL Real Property Tax Items</b>	<b>7,010</b>		<b>1,159</b>
Sales Tax (from County)	343,291	B1120	365,712
<b>TOTAL Non Property Tax Items</b>	<b>343,291</b>		<b>365,712</b>
Other General Departmental Income	22,394	B1289	5,439
Zoning Fees		B2110	12,899
<b>TOTAL Departmental Income</b>	<b>22,394</b>		<b>18,338</b>
Misc Revenue, Other Govts		B2389	1,400
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>1,400</b>
Unclassified (specify)		B2770	271
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>271</b>
<b>TOTAL Revenues</b>	<b>372,695</b>		<b>386,880</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>372,695</b>		<b>386,880</b>

TOWN OF Elmira  
Annual Update Document  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Police, Pers Serv	8,392	B31201	7,417
<b>TOTAL Police</b>	<b>8,392</b>		<b>7,417</b>
Safety Inspection, Pers Serv	40,566	B36201	40,432
Safety Inspection, Contr Expend	2,324	B36204	1,940
<b>TOTAL Safety Inspection</b>	<b>42,890</b>		<b>42,372</b>
<b>TOTAL Public Safety</b>	<b>51,282</b>		<b>49,789</b>
Street Admin, Pers Serv	606	B50101	71,404
Street Admin, Contr Expend	18,251	B50104	15,406
<b>TOTAL Street Admin</b>	<b>18,857</b>		<b>86,810</b>
<b>TOTAL Transportation</b>	<b>18,857</b>		<b>86,810</b>
Joint Rec Proj, Contr Expend	9,882	B71454	1,400
<b>TOTAL Joint Rec Proj</b>	<b>9,882</b>		<b>1,400</b>
<b>TOTAL Culture And Recreation</b>	<b>9,882</b>		<b>1,400</b>
Zoning, Contr Expend	5,104	B80104	7,109
<b>TOTAL Zoning</b>	<b>5,104</b>		<b>7,109</b>
Planning, Contr Expend	3,850	B80204	3,050
<b>TOTAL Planning</b>	<b>3,850</b>		<b>3,050</b>
Flood & Erosion Control, Equip & Cap Outla	34,590	B87452	20,499
<b>TOTAL Flood &amp; Erosion Control</b>	<b>34,590</b>		<b>20,499</b>
<b>TOTAL Home And Community Services</b>	<b>43,544</b>		<b>30,658</b>
State Retirement, Empl Bnfts	18,766	B90108	17,168
Social Security , Empl Bnfts	3,621	B90308	8,874
Worker's Compensation, Empl Bnfts	2,527	B90408	2,308
Disability Insurance, Empl Bnfts	216	B90558	191
Hospital & Medical (dental) Ins, Empl Bnft	28,880	B90608	35,530
<b>TOTAL Employee Benefits</b>	<b>54,010</b>		<b>64,071</b>
<b>TOTAL Expenditures</b>	<b>177,575</b>		<b>232,728</b>
Transfers, Other Funds	400,000	B99019	283,954
<b>TOTAL Operating Transfers</b>	<b>400,000</b>		<b>283,954</b>
<b>TOTAL Other Uses</b>	<b>400,000</b>		<b>283,954</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>577,575</b>		<b>516,682</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	371,924	B8021	162,249
Prior Period Adj -Decrease In Fund Balance	4,795	B8015	
Restated Fund Balance - Beg of Year	367,129	B8022	162,249
ADD - REVENUES AND OTHER SOURCES	372,695		386,880
DEDUCT - EXPENDITURES AND OTHER USES	577,575		516,682
Fund Balance - End of Year	162,249	B8029	32,447

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Real Property Tax Items	7,000	B1099N	7,000
Est Rev - Non Property Tax Items	375,000	B1199N	269,991
Est Rev - Departmental Income	22,744	B1299N	14,320
Est Rev - Use of Money And Property	101	B2499N	100
Est Rev - Miscellaneous Local Sources	2,000	B2799N	3,984
<b>TOTAL Estimated Revenues</b>	<b>406,845</b>		<b>295,395</b>
Estimated - Interfund Transfers	136,237	B5031N	0
<b>TOTAL Estimated Other Sources</b>	<b>136,237</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>543,082</b>		<b>295,395</b>



TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - General Government Support	0	B1999N	
App - Public Safety	49,400	B3999N	54,500
App - Transportation	126,252	B5999N	128,150
App - Economic Assistance And Opportunity		B6999N	
App - Culture And Recreation	11,500	B7999N	8,800
App - Home And Community Services	49,800	B8999N	41,749
App - Employee Benefits	61,547	B9199N	62,196
<b>TOTAL Appropriations</b>	<b>298,499</b>		<b>295,395</b>
App - Interfund Transfer	244,583	B9999N	
<b>TOTAL Other Uses</b>	<b>244,583</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>543,082</b>		<b>295,395</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	167	DB200	119,298
<b>TOTAL Cash</b>	<b>167</b>		<b>119,298</b>
Accounts Receivable		DB380	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From Other Funds	125,307	DB391	128,344
<b>TOTAL Due From Other Funds</b>	<b>125,307</b>		<b>128,344</b>
Due From Other Governments		DB440	89,557
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>89,557</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>125,474</b>		<b>337,199</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	30,124	DB600	11,039
<b>TOTAL Accounts Payable</b>	<b>30,124</b>		<b>11,039</b>
Accrued Liabilities	69,034	DB601	78,094
<b>TOTAL Accrued Liabilities</b>	<b>69,034</b>		<b>78,094</b>
Due To Other Funds	56,462	DB630	184,638
<b>TOTAL Due To Other Funds</b>	<b>56,462</b>		<b>184,638</b>
State Retirement		DB718	342
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>342</b>
<b>TOTAL Liabilities</b>	<b>155,620</b>		<b>274,113</b>
<b>Fund Balance</b>			
Not in Spendable Form		DB806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Unappropriated Fund Balance		DB915	63,086
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>63,086</b>
Unassigned Fund Balance	-30,146	DB917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-30,146</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-30,146</b>		<b>63,086</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>125,474</b>		<b>337,199</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Sales Tax (from County)	795,585	DB1120	785,661
<b>TOTAL Non Property Tax Items</b>	<b>795,585</b>		<b>785,661</b>
Other General Departmental Income	12,400	DB1289	9,468
<b>TOTAL Departmental Income</b>	<b>12,400</b>		<b>9,468</b>
Misc Revenue From Other Govt	14,006	DB2389	11,951
<b>TOTAL Intergovernmental Charges</b>	<b>14,006</b>		<b>11,951</b>
Unclassified (specify)	7,533	DB2770	8,242
<b>TOTAL Miscellaneous Local Sources</b>	<b>7,533</b>		<b>8,242</b>
St Aid, Consolidated Highway Aid	151,970	DB3501	115,284
<b>TOTAL State Aid</b>	<b>151,970</b>		<b>115,284</b>
Fed Aid, Emergency Disaster Assistance	14,778	DB4960	
<b>TOTAL Federal Aid</b>	<b>14,778</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>996,272</b>		<b>930,606</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>996,272</b>		<b>930,606</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Maint of Streets, Pers Serv	413,266	DB51101	363,896
Maint of Streets, Contr Expend	69,286	DB51104	54,027
<b>TOTAL Maint of Streets</b>	<b>482,552</b>		<b>417,923</b>
Perm Improve Highway, Equip & Cap Outlay	216,044	DB51122	119,326
Perm Improve Highway, Contr Expend	29,238	DB51124	19,252
<b>TOTAL Perm Improve Highway</b>	<b>245,282</b>		<b>138,578</b>
Machinery, Equip & Cap Outlay	15,795	DB51302	13,611
Machinery, Contr Expend	47,387	DB51304	49,234
<b>TOTAL Machinery</b>	<b>63,182</b>		<b>62,845</b>
Brush And Weeds, Contr Expend	6,346	DB51404	2,400
<b>TOTAL Brush And Weeds</b>	<b>6,346</b>		<b>2,400</b>
Snow Removal, Contr Expend	91,133	DB51424	27,673
<b>TOTAL Snow Removal</b>	<b>91,133</b>		<b>27,673</b>
<b>TOTAL Transportation</b>	<b>888,495</b>		<b>649,419</b>
State Retirement, Empl Bnfts	65,652	DB90108	66,950
Social Security, Empl Bnfts	27,233	DB90308	27,229
Worker's Compensation, Empl Bnfts	22,419	DB90408	17,858
Disability Insurance, Empl Bnfts	396	DB90558	273
Hospital & Medical (dental) Ins, Empl Bnft	79,420	DB90608	68,623
<b>TOTAL Employee Benefits</b>	<b>195,120</b>		<b>180,933</b>
<b>TOTAL Expenditures</b>	<b>1,083,615</b>		<b>830,352</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,083,615</b>		<b>830,352</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	106,777	DB8021	-30,146
Prior Period Adj -Increase In Fund Balance	-49,580	DB8012	-7,022
Restated Fund Balance - Beg of Year	57,197	DB8022	-37,168
ADD - REVENUES AND OTHER SOURCES	996,272		930,606
DEDUCT - EXPENDITURES AND OTHER USES	1,083,615		830,352
Fund Balance - End of Year	-30,146	DB8029	63,086

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes		DB1049N	112,984
Est Rev - Non Property Tax Items	792,594	DB1199N	680,000
Est Rev - Departmental Income	13,130	DB1299N	8,448
Est Rev - Use of Money And Property	100	DB2499N	100
Est Rev - Miscellaneous Local Sources	20,000	DB2799N	20,000
Est Rev - State Aid	152,000	DB3099N	115,000
<b>TOTAL Estimated Revenues</b>	<b>977,824</b>		<b>936,532</b>
Estimated - Interfund Transfer	0	DB5031N	
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>977,824</b>		<b>936,532</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - Transportation	789,719	DB5999N	757,069
App - Employee Benefits	188,105	DB9199N	179,463
<b>TOTAL Appropriations</b>	<b>977,824</b>		<b>936,532</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>977,824</b>		<b>936,532</b>



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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	7,535	H200	7,535
<b>TOTAL Cash</b>	<b>7,535</b>		<b>7,535</b>
Due From Other Funds		H391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,535</b>		<b>7,535</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	1	H600	1
<b>TOTAL Accounts Payable</b>	<b>1</b>		<b>1</b>
Due To Other Funds	7,369	H630	7,369
<b>TOTAL Due To Other Funds</b>	<b>7,369</b>		<b>7,369</b>
<b>TOTAL Liabilities</b>	<b>7,370</b>		<b>7,370</b>
<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>7,535</b>		<b>7,535</b>

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Results of Operation

Code Description	2019	EdpCode	2020
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Perm Improve Highway, Equip & Cap Outlay	97,794	H51122	
<b>TOTAL Perm Improve Highway</b>	<b>97,794</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>97,794</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	3,250	H97307	
<b>TOTAL Debt Interest</b>	<b>3,250</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>101,044</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>101,044</b>		<b>0</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	101,209	H8021	165
Restated Fund Balance - Beg of Year	101,209	H8022	165
DEDUCT - EXPENDITURES AND OTHER USES	101,044		
Fund Balance - End of Year	165	H8029	165

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Land	193,305	K101	193,305
Buildings	1,630,682	K102	1,630,682
Machinery And Equipment	3,033,433	K104	3,033,433
Infrastructure	432,298	K106	432,298
<b>TOTAL Fixed Assets (net)</b>	<b>5,289,718</b>		<b>5,289,718</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,289,718</b>		<b>5,289,718</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	5,289,718	K159	5,289,718
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>5,289,718</b>		<b>5,289,718</b>
<b>TOTAL Fund Balance</b>	<b>5,289,718</b>		<b>5,289,718</b>
<b>TOTAL</b>	<b>5,289,718</b>		<b>5,289,718</b>

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(SD) DRAINAGE

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Due From Other Funds	5,508	SD391	5,508
<b>TOTAL Due From Other Funds</b>	<b>5,508</b>		<b>5,508</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,508</b>		<b>5,508</b>



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(SD) DRAINAGE

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds		SD630	2,327
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>2,327</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>2,327</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	5,508	SD915	3,181
<b>TOTAL Assigned Fund Balance</b>	<b>5,508</b>		<b>3,181</b>
<b>TOTAL Fund Balance</b>	<b>5,508</b>		<b>3,181</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,508</b>		<b>5,508</b>

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(SD) DRAINAGE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	277	SD1001	277
<b>TOTAL Real Property Taxes</b>	<b>277</b>		<b>277</b>
<b>TOTAL Revenues</b>	<b>277</b>		<b>277</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>277</b>		<b>277</b>

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(SD) DRAINAGE

Results of Operation

Code Description	2019	EdpCode	2020
<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	776	SD97107	604
<b>TOTAL Debt Interest</b>	<b>776</b>		<b>604</b>
<b>TOTAL Expenditures</b>	<b>2,776</b>		<b>2,604</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,776</b>		<b>2,604</b>

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(SD) DRAINAGE

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	8,007	SD8021	5,508
Restated Fund Balance - Beg of Year	8,007	SD8022	5,508
ADD - REVENUES AND OTHER SOURCES	277		277
DEDUCT - EXPENDITURES AND OTHER USES	2,776		2,604
Fund Balance - End of Year	5,508	SD8029	3,181

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	192	SF200	384
<b>TOTAL Cash</b>	<b>192</b>		<b>384</b>
Due From Other Funds	592	SF391	592
<b>TOTAL Due From Other Funds</b>	<b>592</b>		<b>592</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>784</b>		<b>976</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	784	SF915	976
<b>TOTAL Assigned Fund Balance</b>	<b>784</b>		<b>976</b>
<b>TOTAL Fund Balance</b>	<b>784</b>		<b>976</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>784</b>		<b>976</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	82,413	SF1001	85,218
<b>TOTAL Real Property Taxes</b>	<b>82,413</b>		<b>85,218</b>
<b>TOTAL Revenues</b>	<b>82,413</b>		<b>85,218</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>82,413</b>		<b>85,218</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Fire Protection, Contr Expend	82,221	SF34104	85,026
<b>TOTAL Fire Protection</b>	<b>82,221</b>		<b>85,026</b>
<b>TOTAL Public Safety</b>	<b>82,221</b>		<b>85,026</b>
<b>TOTAL Expenditures</b>	<b>82,221</b>		<b>85,026</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>82,221</b>		<b>85,026</b>



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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	592	SF8021	784
Prior Period Adj -Increase In Fund Balance		SF8012	
Restated Fund Balance - Beg of Year	592	SF8022	784
ADD - REVENUES AND OTHER SOURCES	82,413		85,218
DEDUCT - EXPENDITURES AND OTHER USES	82,221		85,026
Fund Balance - End of Year	784	SF8029	976

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(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash		SL200	15,803
<b>TOTAL Cash</b>	<b>0</b>		<b>15,803</b>
Due From Other Funds		SL391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>15,803</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		SL600	6,173
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>6,173</b>
Due To Other Funds	1,479	SL630	1,480
<b>TOTAL Due To Other Funds</b>	<b>1,479</b>		<b>1,480</b>
<b>TOTAL Liabilities</b>	<b>1,479</b>		<b>7,653</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		SL915	8,150
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>8,150</b>
Unassigned Fund Balance	-1,479	SL917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-1,479</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-1,479</b>		<b>8,150</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>15,803</b>

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(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	79,844	SL1001	85,844
<b>TOTAL Real Property Taxes</b>	<b>79,844</b>		<b>85,844</b>
<b>TOTAL Revenues</b>	<b>79,844</b>		<b>85,844</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>79,844</b>		<b>85,844</b>

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(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Street Lighting, Contr Expend	83,088	SL51824	76,215
<b>TOTAL Street Lighting</b>	<b>83,088</b>		<b>76,215</b>
<b>TOTAL Transportation</b>	<b>83,088</b>		<b>76,215</b>
<b>TOTAL Expenditures</b>	<b>83,088</b>		<b>76,215</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>83,088</b>		<b>76,215</b>

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,765	SL8021	-1,479
Restated Fund Balance - Beg of Year	1,765	SL8022	-1,479
ADD - REVENUES AND OTHER SOURCES	79,844		85,844
DEDUCT - EXPENDITURES AND OTHER USES	83,088		76,215
Fund Balance - End of Year	-1,479	SL8029	8,150

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Due From Other Funds	84,594	SM391	180,075
<b>TOTAL Due From Other Funds</b>	<b>84,594</b>		<b>180,075</b>
Prepaid Expenses		SM480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
Cash Special Reserves		SM230	766
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>766</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>84,594</b>		<b>180,841</b>

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	1,274	SM600	2,025
<b>TOTAL Accounts Payable</b>	<b>1,274</b>		<b>2,025</b>
Accrued Liabilities	50,396	SM601	28,528
<b>TOTAL Accrued Liabilities</b>	<b>50,396</b>		<b>28,528</b>
Due To Other Funds		SM630	53,523
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>53,523</b>
State Retirement		SM718	444
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>444</b>
<b>TOTAL Liabilities</b>	<b>51,670</b>		<b>84,520</b>
<b>Fund Balance</b>			
Not in Spendable Form		SM806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Unappropriated Fund Balance	32,924	SM915	96,321
<b>TOTAL Assigned Fund Balance</b>	<b>32,924</b>		<b>96,321</b>
<b>TOTAL Fund Balance</b>	<b>32,924</b>		<b>96,321</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>84,594</b>		<b>180,841</b>



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(SM) MISCELLANEOUS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	510,719	SM1001	508,500
<b>TOTAL Real Property Taxes</b>	<b>510,719</b>		<b>508,500</b>
Forfeitures of Deposits		SM2620	766
Additional Description Restricted			
<b>TOTAL Fines And Forfeitures</b>	<b>0</b>		<b>766</b>
Employees Contributions	7,491	SM2709	5,503
Unclassified (specify)	8,968	SM2770	1,748
<b>TOTAL Miscellaneous Local Sources</b>	<b>16,459</b>		<b>7,251</b>
<b>TOTAL Revenues</b>	<b>527,178</b>		<b>516,517</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>527,178</b>		<b>516,517</b>

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Police, Pers Serv	332,986	SM31201	302,778
Police, Equip & Cap Outlay	11,113	SM31202	10,199
Police, Contr Expend	24,737	SM31204	24,451
<b>TOTAL Police</b>	<b>368,836</b>		<b>337,428</b>
<b>TOTAL Public Safety</b>	<b>368,836</b>		<b>337,428</b>
State Retirement, Empl Bnfts	46,127	SM90108	25,676
Social Security, Empl Bnfts	25,040	SM90308	22,687
Worker's Compensation, Empl Bnfts	17,131	SM90408	13,794
Disability Insurance, Empl Bnfts	390	SM90558	332
Hospital & Medical (dental) Ins, Empl Bnft	55,469	SM90608	53,203
<b>TOTAL Employee Benefits</b>	<b>144,157</b>		<b>115,692</b>
<b>TOTAL Expenditures</b>	<b>512,993</b>		<b>453,120</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>512,993</b>		<b>453,120</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	21,584	SM8021	32,924
Prior Period Adj -Decrease In Fund Balance	2,845	SM8015	
Restated Fund Balance - Beg of Year	18,739	SM8022	32,924
ADD - REVENUES AND OTHER SOURCES	527,178		516,517
DEDUCT - EXPENDITURES AND OTHER USES	512,993		453,120
Fund Balance - End of Year	32,924	SM8029	96,321

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(SP) PARK

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash		SP200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Accounts Receivable	75	SP380	
<b>TOTAL Other Receivables (net)</b>	<b>75</b>		<b>0</b>
Due From Other Funds	45,835	SP391	106,796
<b>TOTAL Due From Other Funds</b>	<b>45,835</b>		<b>106,796</b>
Prepaid Expenses		SP480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>45,910</b>		<b>106,796</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(SP) PARK

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	683	SP600	1,230
<b>TOTAL Accounts Payable</b>	<b>683</b>		<b>1,230</b>
Accrued Liabilities	6,817	SP601	4,803
<b>TOTAL Accrued Liabilities</b>	<b>6,817</b>		<b>4,803</b>
Due To Other Funds		SP630	6,599
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>6,599</b>
<b>TOTAL Liabilities</b>	<b>7,500</b>		<b>12,632</b>
<b>Fund Balance</b>			
Not in Spendable Form		SP806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Unappropriated Fund Balance	38,408	SP915	94,164
<b>TOTAL Assigned Fund Balance</b>	<b>38,408</b>		<b>94,164</b>
<b>TOTAL Fund Balance</b>	<b>38,408</b>		<b>94,164</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>45,908</b>		<b>106,796</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(SP) PARK

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	152,727	SP1001	149,566
<b>TOTAL Real Property Taxes</b>	<b>152,727</b>		<b>149,566</b>
Special Recreational Facility Charges	34,706	SP2025	100
<b>TOTAL Departmental Income</b>	<b>34,706</b>		<b>100</b>
Employees Contributions	5,529	SP2709	1,769
Unclassified (specify)	14,827	SP2770	7,922
<b>TOTAL Miscellaneous Local Sources</b>	<b>20,356</b>		<b>9,691</b>
<b>TOTAL Revenues</b>	<b>207,789</b>		<b>159,357</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>207,789</b>		<b>159,357</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(SP) PARK

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Parks, Pers Serv	39,006	SP71101	25,186
Parks, Equip & Cap Outlay	1,002	SP71102	797
Parks, Contr Expend	13,629	SP71104	15,531
<b>TOTAL Parks</b>	<b>53,637</b>		<b>41,514</b>
Playgr & Rec Centers, Pers Serv	9,860	SP71401	
Playgr & Rec Centers, Contr Expend	12,666	SP71404	5,695
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>22,526</b>		<b>5,695</b>
Special Rec Facility, Pers Serv	45,481	SP71801	
Special Rec Facility, Contr Expend	28,579	SP71804	20,898
<b>TOTAL Special Rec Facility</b>	<b>74,060</b>		<b>20,898</b>
<b>TOTAL Culture And Recreation</b>	<b>150,223</b>		<b>68,107</b>
State Retirement, Empl Bnfts	7,707	SP90108	6,705
Social Security, Empl Bnfts	7,128	SP90308	1,892
Worker's Compensation, Empl Bnfts	8,821	SP90408	7,403
Unemployment Insurance, Empl Bnfts		SP90508	
Disability Insurance, Empl Bnfts	468	SP90558	443
Hospital & Medical (dental) Ins, Empl Bnft	13,030	SP90608	6,467
<b>TOTAL Employee Benefits</b>	<b>37,154</b>		<b>22,910</b>
Debt Principal, Serial Bonds	10,000	SP97106	10,000
<b>TOTAL Debt Principal</b>	<b>10,000</b>		<b>10,000</b>
Debt Interest, Serial Bonds	3,126	SP97107	2,585
<b>TOTAL Debt Interest</b>	<b>3,126</b>		<b>2,585</b>
<b>TOTAL Expenditures</b>	<b>200,503</b>		<b>103,602</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>200,503</b>		<b>103,602</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(SP) PARK

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	32,650	SP8021	38,410
Prior Period Adj -Decrease In Fund Balance	1,526	SP8015	1
Restated Fund Balance - Beg of Year	31,124	SP8022	38,409
ADD - REVENUES AND OTHER SOURCES	207,789		159,357
DEDUCT - EXPENDITURES AND OTHER USES	200,503		103,602
Fund Balance - End of Year	38,410	SP8029	94,164



TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash In Time Deposits	20,250	TA201	
<b>TOTAL Cash</b>	<b>20,250</b>		<b>0</b>
Due From Other Funds	1,257	TA391	
<b>TOTAL Due From Other Funds</b>	<b>1,257</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>21,507</b>		<b>0</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	7,094	TA630	
<b>TOTAL Due To Other Funds</b>	<b>7,094</b>		<b>0</b>
Other Funds (specify)	14,413	TA85	
<b>TOTAL Agency Liabilities</b>	<b>14,413</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>21,507</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>21,507</b>		<b>0</b>

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
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TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Total Non-Current Govt Liabilities	2,177,589	W129	3,068,739
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>2,177,589</b>		<b>3,068,739</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,177,589</b>		<b>3,068,739</b>



**TOWN OF Elmira**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2020**

4/23/2021

County of: Chemung

Municipal Code: 070326900000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Ami. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2018	BAN N	Town Hall Roof Improvements			12/18/2018	12/18/2019	3.25%		\$100,000	\$100,000	\$25,000	\$0	\$0		\$75,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$100,000	\$25,000	\$0	\$0	\$0	\$75,000
2009	BOND N	Drainage District			07/10/2009	07/01/2024	5.75%		\$31,500	\$11,500	\$2,000	\$0	\$0		\$9,500
2012	BOND N	Recreation			11/15/2012	05/15/2021	3.25%		\$135,000	\$75,000	\$10,000	\$0	\$0		\$65,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$86,500	\$12,000	\$0	\$0	\$0	\$74,500
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$186,500	\$37,000	\$0	\$0	\$0	\$149,500

TOWN OF Elmira  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable	100,000	W626	75,000
<b>TOTAL Notes Payable</b>	<b>100,000</b>		<b>75,000</b>
Net Pension Liability -Proportionate Share	318,698	W638	1,027,646
Total OPEB Liability	1,533,910	W683	1,790,394
Compensated Absences	138,481	W687	101,199
<b>TOTAL Other Liabilities</b>	<b>1,991,089</b>		<b>2,919,239</b>
Bonds Payable	86,500	W628	74,500
<b>TOTAL Bond And Long Term Liabilities</b>	<b>86,500</b>		<b>74,500</b>
<b>TOTAL Liabilities</b>	<b>2,177,589</b>		<b>3,068,739</b>
<b>TOTAL Liabilities</b>	<b>2,177,589</b>		<b>3,068,739</b>

**TOWN OF Elmira**  
**Schedule of Time Deposits and Investments**  
**For the Fiscal Year Ending 2020**

	<u>EDP Code</u>	<u>Amount</u>
<b>CASH:</b>		
On Hand	9Z2001	
Demand Deposits	9Z2011	<u>\$539,516.00</u>
Time Deposits	9Z2021	
Total		<u>\$539,516.00</u>
<b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	<u>\$250,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$289,516.00</u>
Total		<u>\$539,516.00</u>
<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 2020**

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5116	\$92,183	\$38,038	\$21,915	\$108,306
*****-5124	\$77,770	\$0	\$45,382	\$32,388
*****-5159	\$480	\$0	\$0	\$480
*****-5132	\$76	\$0	\$0	\$76
*****-7310	\$100	\$0	\$0	\$100
*****-4253	\$7,535	\$0	\$0	\$7,535
*****-4111	\$361,373	\$0	\$0	\$361,373
Total Adjusted Bank Balance				\$510,258
Petty Cash				\$500.00
Adjustments				\$0.00
Total Cash				\$510,758
Total Cash Balance All Funds				\$510,758
* Must be equal				

### Response

- Yes**

**No**

**Yes**

No

**No**

**No**

**Yes**

**No**

No

**Yes**

**TOWN OF Elmira**  
**Employee and Retiree Benefits**  
**For the Fiscal Year Ending 2020**

<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	\$160,872.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$87,480.00			
90408	Worker's Compensation Insurance	\$71,587.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,772.00			
90608	Hospital and Medical (Dental) Insurance	\$298,803.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$620,514.00</b>			
<b>Computed Total From Financial Section (comparative purposes only)</b>		<b>\$620,514.00</b>			

**TOWN OF Elmira**  
**Energy Costs and Consumption**  
**For the Fiscal Year Ending 2020**

<b>Energy Type</b>	<b>Total Expenditures</b>	<b>Total Volume</b>	<b>Units Of Measure</b>	<b>Alternative Units Of Measure</b>
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 12/31/2020, 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 12/31/2020 and filed by means of electronic data transmission.

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

(607) 734-2031  
Telephone Number

03/30/2021  
Date of Certification

David Sullivan  
Name

Town Supervisor  
Title

1255 West Water Street  
Official Address

(607) 734-2031  
Official Telephone Number



TOWN OF Elmira  
Financial Comments  
For the Fiscal Year Ending 2020

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

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

(SP) PARK

Adjustment Reason

Account Code SP8015 Rounding

Thank you, 070326900000 from the TOWN of ELMIRA, for your Submission to the Local Government and School Accountability Data Exchange System on 03/31/2021 08:08:47 PM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFSDex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at 1-866-321-8503 option 4.

All submissions are subject to verification by OSC.

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