

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Elba  
County of Genesee  
For the Fiscal Year Ended 12/31/2017

\*\*\*\*\*

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 Elba

\*\*\* 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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	410,893	A200	251,033
Cash In Time Deposits	5,289	A201	5,294
Petty Cash	165	A210	165
<b>TOTAL Cash</b>	<b>416,347</b>		<b>256,492</b>
Accounts Receivable	3,201	A380	3,241
<b>TOTAL Other Receivables (net)</b>	<b>3,201</b>		<b>3,241</b>
Due From Other Funds	64,368	A391	288,753
<b>TOTAL Due From Other Funds</b>	<b>64,368</b>		<b>288,753</b>
Prepaid Expenses		A480	50
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>50</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>483,916</b>		<b>548,536</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	814	A600	3,405
<b>TOTAL Accounts Payable</b>	<b>814</b>		<b>3,405</b>
Accrued Liabilities	484	A601	840
<b>TOTAL Accrued Liabilities</b>	<b>484</b>		<b>840</b>
Due To Other Funds	46	A630	39
<b>TOTAL Due To Other Funds</b>	<b>46</b>		<b>39</b>
Due To Other Governments	1,416	A631	1,766
Due To Employees' Retirement System	12,212	A637	12,523
<b>TOTAL Due To Other Governments</b>	<b>13,628</b>		<b>14,289</b>
<b>TOTAL Liabilities</b>	<b>14,972</b>		<b>18,573</b>
<b>Fund Balance</b>			
Not in Spendable Form		A806	50
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>50</b>
Assigned Appropriated Fund Balance	13,000	A914	73,341
<b>TOTAL Assigned Fund Balance</b>	<b>13,000</b>		<b>73,341</b>
Unassigned Fund Balance	455,944	A917	456,572
<b>TOTAL Unassigned Fund Balance</b>	<b>455,944</b>		<b>456,572</b>
<b>TOTAL Fund Balance</b>	<b>468,944</b>		<b>529,963</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>483,916</b>		<b>548,536</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	98,994	A1001	100,768
<b>TOTAL Real Property Taxes</b>	<b>98,994</b>		<b>100,768</b>
Interest & Penalties On Real Prop Taxes	2,666	A1090	2,656
<b>TOTAL Real Property Tax Items</b>	<b>2,666</b>		<b>2,656</b>
Non Prop Tax Dist By County	252,636	A1120	186,512
<b>TOTAL Non Property Tax Items</b>	<b>252,636</b>		<b>186,512</b>
Clerk Fees	1,482	A1255	1,171
Sale of Cemetery Lots	8,000	A2190	2,400
Charges For Cemetery Services	8,750	A2192	7,655
<b>TOTAL Departmental Income</b>	<b>18,232</b>		<b>11,226</b>
Interest And Earnings	148	A2401	149
<b>TOTAL Use of Money And Property</b>	<b>148</b>		<b>149</b>
Games of Chance	286	A2530	268
Bingo Licenses	1,308	A2540	1,158
Dog Licenses	1,899	A2544	2,025
<b>TOTAL Licenses And Permits</b>	<b>3,493</b>		<b>3,451</b>
Fines And Forfeited Bail	26,152	A2610	23,102
<b>TOTAL Fines And Forfeitures</b>	<b>26,152</b>		<b>23,102</b>
Sales of Scrap & Excess Materials		A2650	2,805
Sales of Real Property		A2660	8,500
Insurance Recoveries	15,993	A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>15,993</b>		<b>11,305</b>
Refunds of Prior Year's Expenditures	491	A2701	453
<b>TOTAL Miscellaneous Local Sources</b>	<b>491</b>		<b>453</b>
St Aid, Revenue Sharing	16,515	A3001	16,515
St Aid, Mortgage Tax	17,011	A3005	19,515
St Aid, Real Property Tax Administration		A3040	3,651
St Aid - Other (specify)	1,920	A3089	
<b>TOTAL State Aid</b>	<b>35,446</b>		<b>39,681</b>
<b>TOTAL Revenues</b>	<b>454,251</b>		<b>379,303</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>454,251</b>		<b>379,303</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Legislative Board, Pers Serv	7,622	A10101	7,774
Legislative Board, Contr Expend	35	A10104	30
<b>TOTAL Legislative Board</b>	<b>7,657</b>		<b>7,804</b>
Municipal Court, Pers Serv	24,845	A11101	25,647
Municipal Court, Contr Expend	16,229	A11104	15,321
<b>TOTAL Municipal Court</b>	<b>41,074</b>		<b>40,968</b>
Supervisor,pers Serv	6,047	A12201	6,168
Supervisor,contr Expend	148	A12204	227
<b>TOTAL Supervisor</b>	<b>6,195</b>		<b>6,395</b>
Comptroller, Contr Expend	8,070	A13154	7,900
<b>TOTAL Comptroller</b>	<b>8,070</b>		<b>7,900</b>
Tax Collection,contr Expend	78	A13304	57
<b>TOTAL Tax Collection</b>	<b>78</b>		<b>57</b>
Assessment, Pers Serv	16,400	A13551	16,900
Assessment, Contr Expend	6,217	A13554	7,241
<b>TOTAL Assessment</b>	<b>22,617</b>		<b>24,141</b>
Clerk,pers Serv	29,894	A14101	31,133
Clerk,equip & Cap Outlay	485	A14102	
Clerk,contr Expend	229	A14104	821
<b>TOTAL Clerk</b>	<b>30,608</b>		<b>31,954</b>
Law, Contr Expend	6,358	A14204	2,921
<b>TOTAL Law</b>	<b>6,358</b>		<b>2,921</b>
Elections, Contr Expend	2,010	A14504	1,320
<b>TOTAL Elections</b>	<b>2,010</b>		<b>1,320</b>
Buildings, Pers Serv	3,500	A16201	4,000
Buildings, Contr Expend	37,786	A16204	22,800
<b>TOTAL Buildings</b>	<b>41,286</b>		<b>26,800</b>
Central Print & Mail,contr Expend	4,521	A16704	3,773
<b>TOTAL Central Print &amp; Mail</b>	<b>4,521</b>		<b>3,773</b>
Central Data Process, Contr Expend	1,330	A16804	1,330
<b>TOTAL Central Data Process</b>	<b>1,330</b>		<b>1,330</b>
Unallocated Insurance, Contr Expend	18,173	A19104	18,975
<b>TOTAL Unallocated Insurance</b>	<b>18,173</b>		<b>18,975</b>
Municipal Assn Dues, Contr Expend	699	A19204	699
<b>TOTAL Municipal Assn Dues</b>	<b>699</b>		<b>699</b>
Taxes & Assess On Munic Prop, Contr Expend	131	A19504	
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>131</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>190,807</b>		<b>175,037</b>
Traffic Control, Contr Expen	495	A33104	980
<b>TOTAL Traffic Control</b>	<b>495</b>		<b>980</b>
Control of Animals, Pers Serv	500	A35101	510
<b>TOTAL Control of Animals</b>	<b>500</b>		<b>510</b>
<b>TOTAL Public Safety</b>	<b>995</b>		<b>1,490</b>
Street Admin, Pers Serv	45,404	A50101	49,000

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Street Admin, Contr Expend	836	A50104	683
<b>TOTAL Street Admin</b>	<b>46,240</b>		<b>49,683</b>
Street Lighting, Contr Expend	2,575	A51824	2,653
<b>TOTAL Street Lighting</b>	<b>2,575</b>		<b>2,653</b>
<b>TOTAL Transportation</b>	<b>48,815</b>		<b>52,336</b>
Museum - Art Gallery, Contr Expend	3,000	A74504	3,000
<b>TOTAL Museum - Art Gallery</b>	<b>3,000</b>		<b>3,000</b>
Historian, Pers Serv	612	A75101	612
<b>TOTAL Historian</b>	<b>612</b>		<b>612</b>
<b>TOTAL Culture And Recreation</b>	<b>3,612</b>		<b>3,612</b>
Refuse & Garbage, Contr Expend	176	A81604	126
<b>TOTAL Refuse &amp; Garbage</b>	<b>176</b>		<b>126</b>
Cemetery, Contr Expend	14,523	A88104	16,919
<b>TOTAL Cemetery</b>	<b>14,523</b>		<b>16,919</b>
<b>TOTAL Home And Community Services</b>	<b>14,699</b>		<b>17,045</b>
State Retirement System	17,253	A90108	16,593
Social Security, Employer Cont	9,781	A90308	10,273
Worker's Compensation, Empl Bnfts	12,595	A90408	18,657
Hospital & Medical (dental) Ins, Empl Bnft	21,810	A90608	23,241
<b>TOTAL Employee Benefits</b>	<b>61,439</b>		<b>68,764</b>
<b>TOTAL Expenditures</b>	<b>320,367</b>		<b>318,284</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>320,367</b>		<b>318,284</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>335,060</b>	<b>A8021</b>	<b>468,944</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>335,060</b>	<b>A8022</b>	<b>468,944</b>
ADD - REVENUES AND OTHER SOURCES	454,251		379,303
DEDUCT - EXPENDITURES AND OTHER USES	320,367		318,284
<b>Fund Balance - End of Year</b>	<b>468,944</b>	<b>A8029</b>	<b>529,963</b>



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	100,768	A1049N	99,824
Est Rev - Real Property Tax Items	1,500	A1099N	1,750
Est Rev - Non Property Tax Items	186,512	A1199N	136,512
Est Rev - Departmental Income	1,000	A1299N	1,000
Est Rev - Intergovernmental Charges	7,000	A2399N	7,500
Est Rev - Use of Money And Property	50	A2499N	50
Est Rev - Licenses And Permits	2,000	A2599N	2,250
Est Rev - Fines And Forfeitures	25,000	A2649N	25,000
Est Rev - State Aid	26,500	A3099N	28,500
<b>TOTAL Estimated Revenues</b>	<b>350,330</b>		<b>302,386</b>
Appropriated Fund Balance	13,000	A599N	73,341
<b>TOTAL Estimated Other Sources</b>	<b>13,000</b>		<b>73,341</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>363,330</b>		<b>375,727</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	200,169	A1999N	207,695
App - Public Safety	2,510	A3999N	1,510
App - Transportation	54,300	A5999N	59,700
App - Culture And Recreation	4,412	A7999N	3,912
App - Home And Community Services	21,500	A8999N	20,000
App - Employee Benefits	80,439	A9199N	82,910
<b>TOTAL Appropriations</b>	<b>363,330</b>		<b>375,727</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>363,330</b>		<b>375,727</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	282,753	B200	260,208
<b>TOTAL Cash</b>	<b>282,753</b>		<b>260,208</b>
Accounts Receivable	175	B380	145
<b>TOTAL Other Receivables (net)</b>	<b>175</b>		<b>145</b>
Due From Other Funds	46	B391	39
<b>TOTAL Due From Other Funds</b>	<b>46</b>		<b>39</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>282,974</b>		<b>260,392</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	73,873	B914	14,079
Assigned Unappropriated Fund Balance	209,101	B915	246,313
<b>TOTAL Assigned Fund Balance</b>	<b>282,974</b>		<b>260,392</b>
<b>TOTAL Fund Balance</b>	<b>282,974</b>		<b>260,392</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>282,974</b>		<b>260,392</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Sales Tax (from County)	160,000	B1120	236,122
Franchises	5,606	B1170	5,625
<b>TOTAL Non Property Tax Items</b>	<b>165,606</b>		<b>241,747</b>
Interest And Earnings	46	B2401	39
<b>TOTAL Use of Money And Property</b>	<b>46</b>		<b>39</b>
Building And Alteration Permits	3,180	B2555	3,450
<b>TOTAL Licenses And Permits</b>	<b>3,180</b>		<b>3,450</b>
<b>TOTAL Revenues</b>	<b>168,832</b>		<b>245,236</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>168,832</b>		<b>245,236</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Safety Inspection, Pers Serv	9,771	B36201	9,966
Safety Inspection, Contr Expend	339	B36204	343
<b>TOTAL Safety Inspection</b>	<b>10,110</b>		<b>10,309</b>
<b>TOTAL Public Safety</b>	<b>10,110</b>		<b>10,309</b>
Registrar of Vital Statistics, Pers Serv	454	B40201	463
<b>TOTAL Registrar of Vital Statistics</b>	<b>454</b>		<b>463</b>
<b>TOTAL Health</b>	<b>454</b>		<b>463</b>
Youth Prog, Contr Expend	3,927	B73104	3,921
<b>TOTAL Youth Prog</b>	<b>3,927</b>		<b>3,921</b>
<b>TOTAL Culture And Recreation</b>	<b>3,927</b>		<b>3,921</b>
Zoning, Contr Expend	744	B80104	874
<b>TOTAL Zoning</b>	<b>744</b>		<b>874</b>
Planning, Contr Expend	1,943	B80204	1,453
<b>TOTAL Planning</b>	<b>1,943</b>		<b>1,453</b>
<b>TOTAL Home And Community Services</b>	<b>2,687</b>		<b>2,327</b>
Social Security , Empl Bnfts	782	B90308	798
<b>TOTAL Employee Benefits</b>	<b>782</b>		<b>798</b>
<b>TOTAL Expenditures</b>	<b>17,960</b>		<b>17,818</b>
Transfers, Other Funds	220,000	B99019	250,000
<b>TOTAL Operating Transfers</b>	<b>220,000</b>		<b>250,000</b>
<b>TOTAL Other Uses</b>	<b>220,000</b>		<b>250,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>237,960</b>		<b>267,818</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>352,102</b>	<b>B8021</b>	<b>282,974</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>352,102</b>	<b>B8022</b>	<b>282,974</b>
ADD - REVENUES AND OTHER SOURCES	168,832		245,236
DEDUCT - EXPENDITURES AND OTHER USES	237,960		267,818
<b>Fund Balance - End of Year</b>	<b>282,974</b>	<b>B8029</b>	<b>260,392</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	194,000	B1199N	4,000
Est Rev - Use of Money And Property	50	B2499N	50
Est Rev - Licenses And Permits	1,700	B2599N	1,700
<b>TOTAL Estimated Revenues</b>	<b>195,750</b>		<b>5,750</b>
Appropriated Fund Balance	73,873	B599N	14,079
<b>TOTAL Estimated Other Sources</b>	<b>73,873</b>		<b>14,079</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>269,623</b>		<b>19,829</b>



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Public Safety	10,446	B3999N	10,645
App - Health	463	B4999N	470
App - Culture And Recreation	3,600	B7999N	3,600
App - Home And Community Services	4,214	B8999N	4,214
App - Employee Benefits	900	B9199N	900
<b>TOTAL Appropriations</b>	<b>19,623</b>		<b>19,829</b>
App - Interfund Transfer	250,000	B9999N	
<b>TOTAL Other Uses</b>	<b>250,000</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>269,623</b>		<b>19,829</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	229,065	DA200	166,559
Cash In Time Deposits		DA201	100,000
<b>TOTAL Cash</b>	<b>229,065</b>		<b>266,559</b>
Prepaid Expenses		DA480	763
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>763</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>229,065</b>		<b>267,322</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	154	DA600	
<b>TOTAL Accounts Payable</b>	<b>154</b>		<b>0</b>
Accrued Liabilities	4,496	DA601	7,307
<b>TOTAL Accrued Liabilities</b>	<b>4,496</b>		<b>7,307</b>
Due To Other Funds	12	DA630	23
<b>TOTAL Due To Other Funds</b>	<b>12</b>		<b>23</b>
Due To Employees' Retirement System	5,564	DA637	6,171
<b>TOTAL Due To Other Governments</b>	<b>5,564</b>		<b>6,171</b>
<b>TOTAL Liabilities</b>	<b>10,226</b>		<b>13,501</b>
<b>Fund Balance</b>			
Not in Spendable Form		DA806	763
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>763</b>
Assigned Appropriated Fund Balance		DA914	26,336
Assigned Unappropriated Fund Balance	218,839	DA915	226,722
<b>TOTAL Assigned Fund Balance</b>	<b>218,839</b>		<b>253,058</b>
<b>TOTAL Fund Balance</b>	<b>218,839</b>		<b>253,821</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>229,065</b>		<b>267,322</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	212,585	DA1001	212,729
<b>TOTAL Real Property Taxes</b>	<b>212,585</b>		<b>212,729</b>
Sales Tax (from County)		DA1120	52,740
<b>TOTAL Non Property Tax Items</b>	<b>0</b>		<b>52,740</b>
Snow Removal Services-Other Govts	93,289	DA2302	87,207
<b>TOTAL Intergovernmental Charges</b>	<b>93,289</b>		<b>87,207</b>
Interest And Earnings	47	DA2401	65
<b>TOTAL Use of Money And Property</b>	<b>47</b>		<b>65</b>
Sales of Equipment	3,796	DA2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3,796</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>309,717</b>		<b>352,741</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>309,717</b>		<b>352,741</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay	16,775	DA51302	106,376
Machinery, Contr Expend	46,021	DA51304	45,022
<b>TOTAL Machinery</b>	<b>62,796</b>		<b>151,398</b>
Brush And Weeds, Contr Expend		DA51404	145
<b>TOTAL Brush And Weeds</b>	<b>0</b>		<b>145</b>
Snow Removal, Pers Serv	34,495	DA51421	31,333
Snow Removal, Contr Expend	91,325	DA51424	77,395
<b>TOTAL Snow Removal</b>	<b>125,820</b>		<b>108,728</b>
Services Other Govts, Pers Serv	27,573	DA51481	31,333
<b>TOTAL Services Other Govts</b>	<b>27,573</b>		<b>31,333</b>
<b>TOTAL Transportation</b>	<b>216,189</b>		<b>291,604</b>
State Retirement, Empl Bnfts	5,564	DA90108	8,026
Social Security , Empl Bnfts	4,743	DA90308	4,766
Hospital & Medical (dental) Ins, Empl Bnft	13,800	DA90608	13,363
<b>TOTAL Employee Benefits</b>	<b>24,107</b>		<b>26,155</b>
<b>TOTAL Expenditures</b>	<b>240,296</b>		<b>317,759</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>240,296</b>		<b>317,759</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>149,418</b>	<b>DA8021</b>	<b>218,839</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>149,418</b>	<b>DA8022</b>	<b>218,839</b>
ADD - REVENUES AND OTHER SOURCES	309,717		352,741
DEDUCT - EXPENDITURES AND OTHER USES	240,296		317,759
<b>Fund Balance - End of Year</b>	<b>218,839</b>	<b>DA8029</b>	<b>253,821</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	212,729	DA1049N	216,689
Est Rev - Non Property Tax Items	52,740	DA1199N	42,740
Est Rev - Intergovernmental Charges	87,000	DA2399N	79,963
<b>TOTAL Estimated Revenues</b>	<b>352,469</b>		<b>339,392</b>
Appropriated Fund Balance		DA599N	26,336
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>26,336</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>352,469</b>		<b>365,728</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	244,400	DA5999N	249,400
App - Employee Benefits	29,069	DA9199N	31,328
<b>TOTAL Appropriations</b>	<b>273,469</b>		<b>280,728</b>
App - Interfund Transfer	79,000	DA9999N	85,000
<b>TOTAL Other Uses</b>	<b>79,000</b>		<b>85,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>352,469</b>		<b>365,728</b>



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	108,052	DB200	131,878
<b>TOTAL Cash</b>	<b>108,052</b>		<b>131,878</b>
Due From Other Funds	12	DB391	29
<b>TOTAL Due From Other Funds</b>	<b>12</b>		<b>29</b>
Prepaid Expenses		DB480	762
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>762</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>108,064</b>		<b>132,669</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Employees' Retirement System	5,564	DB637	6,171
<b>TOTAL Due To Other Governments</b>	<b>5,564</b>		<b>6,171</b>
<b>TOTAL Liabilities</b>	<b>5,564</b>		<b>6,171</b>
<b>Fund Balance</b>			
Not in Spendable Form		DB806	762
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>762</b>
Assigned Appropriated Fund Balance	9,296	DB914	17,855
Assigned Unappropriated Fund Balance	93,204	DB915	107,881
<b>TOTAL Assigned Fund Balance</b>	<b>102,500</b>		<b>125,736</b>
<b>TOTAL Fund Balance</b>	<b>102,500</b>		<b>126,498</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>108,064</b>		<b>132,669</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Transportation Services, Other Govts	6,813	DB2300	6,813
<b>TOTAL Intergovernmental Charges</b>	<b>6,813</b>		<b>6,813</b>
Interest And Earnings	12	DB2401	23
<b>TOTAL Use of Money And Property</b>	<b>12</b>		<b>23</b>
St Aid, Consolidated Highway Aid	94,073	DB3501	108,935
<b>TOTAL State Aid</b>	<b>94,073</b>		<b>108,935</b>
<b>TOTAL Revenues</b>	<b>100,898</b>		<b>115,771</b>
Interfund Transfers	220,000	DB5031	250,000
<b>TOTAL Interfund Transfers</b>	<b>220,000</b>		<b>250,000</b>
<b>TOTAL Other Sources</b>	<b>220,000</b>		<b>250,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>320,898</b>		<b>365,771</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Maint of Streets, Pers Serv	57,699	DB51101	57,883
Maint of Streets, Contr Expend	231,929	DB51104	255,811
<b>TOTAL Maint of Streets</b>	<b>289,628</b>		<b>313,694</b>
Brush And Weeds, Contr Expend	1,733	DB51404	2,301
<b>TOTAL Brush And Weeds</b>	<b>1,733</b>		<b>2,301</b>
<b>TOTAL Transportation</b>	<b>291,361</b>		<b>315,995</b>
State Retirement, Empl Bnfts	5,564	DB90108	8,026
Social Security, Empl Bnfts	4,381	DB90308	4,395
Hospital & Medical (dental) Ins, Empl Bnft	13,800	DB90608	13,357
<b>TOTAL Employee Benefits</b>	<b>23,745</b>		<b>25,778</b>
<b>TOTAL Expenditures</b>	<b>315,106</b>		<b>341,773</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>315,106</b>		<b>341,773</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>96,708</b>	<b>DB8021</b>	<b>102,500</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>96,708</b>	<b>DB8022</b>	<b>102,500</b>
ADD - REVENUES AND OTHER SOURCES	320,898		365,771
DEDUCT - EXPENDITURES AND OTHER USES	315,106		341,773
<b>Fund Balance - End of Year</b>	<b>102,500</b>	<b>DB8029</b>	<b>126,498</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items		DB1199N	244,000
Est Rev - Intergovernmental Charges	6,800	DB2399N	7,000
Est Rev - State Aid	94,073	DB3099N	94,073
<b>TOTAL Estimated Revenues</b>	<b>100,873</b>		<b>345,073</b>
Estimated - Interfund Transfer	250,000	DB5031N	
Appropriated Fund Balance	9,296	DB599N	17,855
<b>TOTAL Estimated Other Sources</b>	<b>259,296</b>		<b>17,855</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>360,169</b>		<b>362,928</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	333,000	DB5999N	334,000
App - Employee Benefits	27,169	DB9199N	28,928
<b>TOTAL Appropriations</b>	<b>360,169</b>		<b>362,928</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>360,169</b>		<b>362,928</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
------------------	------	---------	------



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	3,096	H600	5,740
<b>TOTAL Accounts Payable</b>	<b>3,096</b>		<b>5,740</b>
Bond Anticipation Notes Payable	1,720,791	H626	1,662,191
<b>TOTAL Notes Payable</b>	<b>1,720,791</b>		<b>1,662,191</b>
Due To Other Funds	42,390	H630	265,623
<b>TOTAL Due To Other Funds</b>	<b>42,390</b>		<b>265,623</b>
<b>TOTAL Liabilities</b>	<b>1,766,277</b>		<b>1,933,554</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-1,766,277	H917	-1,933,554
<b>TOTAL Unassigned Fund Balance</b>	<b>-1,766,277</b>		<b>-1,933,554</b>
<b>TOTAL Fund Balance</b>	<b>-1,766,277</b>		<b>-1,933,554</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Other Sources</b>			
Bans Redeemed From Appropriations	45,000	H5731	58,600
<b>TOTAL Proceeds of Obligations</b>	<b>45,000</b>		<b>58,600</b>
<b>TOTAL Other Sources</b>	<b>45,000</b>		<b>58,600</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>45,000</b>		<b>58,600</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Water Trans & Distrib, Equip & Cap Outlay	45,486	H83402	225,877
<b>TOTAL Water Trans &amp; Distrib</b>	<b>45,486</b>		<b>225,877</b>
<b>TOTAL Home And Community Services</b>	<b>45,486</b>		<b>225,877</b>
<b>TOTAL Expenditures</b>	<b>45,486</b>		<b>225,877</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>45,486</b>		<b>225,877</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-1,765,791	H8021	-1,766,277
<b>Restated Fund Balance - Beg of Year</b>	-1,765,791	H8022	-1,766,277
ADD - REVENUES AND OTHER SOURCES	45,000		58,600
DEDUCT - EXPENDITURES AND OTHER USES	45,486		225,877
<b>Fund Balance - End of Year</b>	-1,766,277	H8029	-1,933,554

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Land		K101	273,800
Buildings		K102	439,700
Machinery And Equipment		K104	1,025,523
<b>TOTAL Fixed Assets (net)</b>	<b>0</b>		<b>1,739,023</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>1,739,023</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets		K159	1,739,023
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>0</b>		<b>1,739,023</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>1,739,023</b>
<b>TOTAL</b>	<b>0</b>		<b>1,739,023</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash In Time Deposits	19,279	PN201	19,279
<b>TOTAL Cash</b>	<b>19,279</b>		<b>19,279</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,279</b>		<b>19,279</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	19,279	PN915	19,279
<b>TOTAL Assigned Fund Balance</b>	<b>19,279</b>		<b>19,279</b>
<b>TOTAL Fund Balance</b>	<b>19,279</b>		<b>19,279</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>19,279</b>		<b>19,279</b>



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	19,279	<b>PN8021</b>	19,279
<b>Restated Fund Balance - Beg of Year</b>	19,279	<b>PN8022</b>	19,279
<b>Fund Balance - End of Year</b>	19,279	<b>PN8029</b>	19,279

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	336	SF200	336
<b>TOTAL Cash</b>	<b>336</b>		<b>336</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>336</b>		<b>336</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	336	SF915	336
<b>TOTAL Assigned Fund Balance</b>	<b>336</b>		<b>336</b>
<b>TOTAL Fund Balance</b>	<b>336</b>		<b>336</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>336</b>		<b>336</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Sales Tax (from County)	62,316	SF1120	215,439
<b>TOTAL Non Property Tax Items</b>	<b>62,316</b>		<b>215,439</b>
<b>TOTAL Revenues</b>	<b>62,316</b>		<b>215,439</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>62,316</b>		<b>215,439</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Fire Protection, Contr Expend	62,312	SF34104	215,439
<b>TOTAL Fire Protection</b>	<b>62,312</b>		<b>215,439</b>
<b>TOTAL Public Safety</b>	<b>62,312</b>		<b>215,439</b>
<b>TOTAL Expenditures</b>	<b>62,312</b>		<b>215,439</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>62,312</b>		<b>215,439</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>332</b>	<b>SF8021</b>	<b>336</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>332</b>	<b>SF8022</b>	<b>336</b>
ADD - REVENUES AND OTHER SOURCES	62,316		215,439
DEDUCT - EXPENDITURES AND OTHER USES	62,312		215,439
<b>Fund Balance - End of Year</b>	<b>336</b>	<b>SF8029</b>	<b>336</b>



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
------------------	------	---------	------

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	14,644	SW630	15,222
<b>TOTAL Due To Other Funds</b>	<b>14,644</b>		<b>15,222</b>
<b>TOTAL Liabilities</b>	<b>14,644</b>		<b>15,222</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-14,644	SW917	-15,222
<b>TOTAL Unassigned Fund Balance</b>	<b>-14,644</b>		<b>-15,222</b>
<b>TOTAL Fund Balance</b>	<b>-14,644</b>		<b>-15,222</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	80,076	SW1001	80,075
<b>TOTAL Real Property Taxes</b>	<b>80,076</b>		<b>80,075</b>
Share of Joint Activity, Other Govts		SW2390	2,377
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>2,377</b>
Interest And Earnings	1	SW2401	
<b>TOTAL Use of Money And Property</b>	<b>1</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>80,077</b>		<b>82,452</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>80,077</b>		<b>82,452</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Water Administration, Contr Expend	24,503	SW83104	577
<b>TOTAL Water Administration</b>	<b>24,503</b>		<b>577</b>
<b>TOTAL Home And Community Services</b>	<b>24,503</b>		<b>577</b>
Debt Principal, Bond Anticipation Notes	45,000	SW97306	58,600
<b>TOTAL Debt Principal</b>	<b>45,000</b>		<b>58,600</b>
Debt Interest, Bond Anticipation Notes	21,949	SW97307	23,853
<b>TOTAL Debt Interest</b>	<b>21,949</b>		<b>23,853</b>
<b>TOTAL Expenditures</b>	<b>91,452</b>		<b>83,030</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>91,452</b>		<b>83,030</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-3,269	<b>SW8021</b>	-14,644
<b>Restated Fund Balance - Beg of Year</b>	-3,269	<b>SW8022</b>	-14,644
ADD - REVENUES AND OTHER SOURCES	80,077		82,452
DEDUCT - EXPENDITURES AND OTHER USES	91,452		83,030
<b>Fund Balance - End of Year</b>	<b>-14,644</b>	<b>SW8029</b>	<b>-15,222</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	80,076	SW1049N	80,076
<b>TOTAL Estimated Revenues</b>	<b>80,076</b>		<b>80,076</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>80,076</b>		<b>80,076</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Debt Service	80,076	SW9899N	80,076
<b>TOTAL Appropriations</b>	<b>80,076</b>		<b>80,076</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>80,076</b>		<b>80,076</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	7,469	TA200	7,914
<b>TOTAL Cash</b>	<b>7,469</b>		<b>7,914</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,469</b>		<b>7,914</b>



TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	7,334	TA630	7,914
<b>TOTAL Due To Other Funds</b>	<b>7,334</b>		<b>7,914</b>
Due To Other Governments	135	TA631	
<b>TOTAL Due To Other Governments</b>	<b>135</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>7,469</b>		<b>7,914</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>7,469</b>		<b>7,914</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Total Non-Current Govt Liabilities		W129	57,472
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>0</b>		<b>57,472</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>57,472</b>

TOWN OF Elba  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share		W638	57,472
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>57,472</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>57,472</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>57,472</b>

**TOWN OF Elba**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2017**

County of: Genesee

Municipal Code: 180325800000

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
2015	BAN E	Water District			03/24/2015	03/22/2018	1.25%		\$1,765,791	\$1,720,791	\$58,600	\$0	\$0		\$1,662,191
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$0	\$1,720,791	\$58,600	\$0	\$0	\$0	\$1,662,191
<b>AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year</b>									\$0	\$1,720,791	\$58,600	\$0	\$0	\$0	\$1,662,191

TOWN OF Elba  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2017

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$165.00
Demand Deposits	9Z2011	\$817,928.00
Time Deposits	9Z2021	\$124,573.00
Total		\$942,666.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Elba  
Bank Reconciliation  
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0690	\$5,294	\$0	\$0	\$5,294
****-1633	\$434,155	\$0	\$74,953	\$359,202
****-3109	\$8,400	\$0	\$486	\$7,914
****-3738	\$87	\$0	\$0	\$87
****-3982	\$363,871	\$0	\$65,434	\$298,437
****-4778	\$5,839	\$0	\$3,724	\$2,115
****-7273	\$250,173	\$0	\$0	\$250,173
****-EMCD	\$19,279	\$0	\$0	\$19,279
	Total Adjusted Bank Balance			<u>\$942,501</u>
	Petty Cash			<u>\$165.00</u>
	Adjustments			<u>\$ .00</u>
	Total Cash			<u>\$942,666</u>
	Total Cash Balance All Funds			<u>\$942,666</u>
	9ZCASH *			<u>\$942,666</u>
	9ZCASHB *			<u>\$942,666</u>
	* Must be equal			

TOWN OF Elba  
Local Government Questionnaire  
For the Fiscal Year Ending 2017

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

TOWN OF Elba  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2017

<b>Total Full Time Employees:</b>		4			
<b>Total Part Time Employees:</b>		17			
<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	\$32,645.00	4	4	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$20,232.00	4	17	
90408	Worker's Compensation Insurance	\$18,657.00	3		
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance		4		
90608	Hospital and Medical (Dental) Insurance	\$49,961.00	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$121,495.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$121,495.00</b>			



TOWN OF Elba  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$2,142	1,245	gallons	
Diesel Fuel	\$15,982	9,029	gallons	
Fuel Oil			gallons	
Natural Gas	\$4,055	623	cubic feet	
Electricity	\$6,645	54,999	kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Elba  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2017

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Donna Hynes, hereby certify that I am the Chief Fiscal Officer of the Town of Elba, and that the information provided in the annual financial report of the Town of Elba, for the fiscal year ended 12/31/2017, 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 Elba, and adopted by me as my signature for use in conjunction with the filing of the Town of Elba's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Elba's annual financial report for the fiscal year ended 12/31/2017 and filed by means of electronic data transmission.

Baldwin Business Service  
Name of Report Preparer if different than Chief Fiscal Officer

Donna Hynes  
Name

(585) 468-5842  
Telephone Number

Supervisor  
Title

PO Box 295 Elba NY 14058  
Official Address

03/01/2018  
Date of Certification

(585) 468-5842  
Official Telephone Number

TOWN OF Elba  
Financial Comments  
For the Fiscal Year Ending 2017