APPROVAL OF MINUTES

2023-191 Tory Kitching	**Act on resolution dispensing with the minutes of the Regular Meeting held on Monday, June 5, 2023.**
	FIRST PUBLIC COMMENT PORTION
	IDENTIFICATION OF CONSENT ITEMS
	RESOLUTIONS
2023-192 Joseph Duffy	**Resolution Authorizing the Submittal of a Request to Housing and Urban Development for a Conflict-of-Interest Exception**
2023-193 Council as a Whole	**Act on resolution of the City Council accepting the canvas of the returns of the Elmira Water Board Election and further declare Thomas E. Ramich, 854 Euclid Avenue Elmira to be elected to the Office of Water Commissioner for a term of Five Years expiring June 2028.**
2023-194 Corey Cooke	**Resolution Authorizing the Mayor to Execute HOME ARP Agreement**
2023-195 Nan Moss	**Act on resolution receiving the Financial Statements and Auditor's Report for the Elmira Water Board for Year Ending December 31, 2022, and placing same on file.**
2023-196 Nick Grasso	**Receive communication from the City Manager and act on resolution declaring abandoned/impounded vehicles and miscellaneous equipment as surplus property and authorizing the sale of the vehicles and equipment in the City's possession set forth on the attached list by way of an on-line auction by Auctions International or sale of the vehicles to Pick-A-Part in Horseheads, NY.**
2023-197 Joseph Duffy	**Receive communication from the City Manager and act on resolution approving the purchase of firefighting Self-**

Contained Breathing Apparatus-SCBA-RFP from Municipal Emergency Services for the Elmira Fire Department at a total cost of $306,800.00; said purchase being made through a cooperative contract with the cooperative or lead agency being "NPP.Gov".

2023-198 Mayor Mandell	**Receive communication from the City Manager and act on resolution retroactively approving the adjustment to the City's 2022 General Fund Operating Budget to accommodate the $276,068.13 transfer in 2022.**
2023-199 Council as a Whole	**Receive and place on file the 2022 Financial Audit Report for the City of Elmira.**
2023-200 Mayor Mandell	**Receive communication from the City Manager and act on resolution authorizing the sale of surplus City-owned property measuring 15 ft in width and 134 ft in length adjacent to real property at 467 W. Water Street to Cerio Properties, LLC and authorizing the Mayor to execute a quitclaim deed and all other title documents necessary to convey said parcel.**
	ORDINANCE
2023-201 Mark Franchi	**Receive communication from the City Manager and act on Ordinance to amend Article IX of Appendix B, Section 930.1(b) and Section 930.2(c) of the Code of Ordinances of the City of Elmira, as Amended.**
2023-202 Mark Franchi	**Act on Ordinance to Amend Chapter 5, Article VI, Section 25-101(b) of the Code of Ordinances of the City of Elmira, as Amended.**
	AGREEMENTS
2023-203 Nan Moss	**Receive communication from the City Manager and act on resolution approving the City's participation in the intergovernmental cooperative purchase program known as the National Purchase Partners, LLC d/b/a NPPGov and authorizing the Mayor to execute the intergovernmental purchase agreement, a copy of which is attached hereto, by which the City becomes a participating governmental entity in NPPGov; said agreement subject to Corporation Counsel approval.**

2023-204 Joseph Duffy	**Receive communication from the City Manager and act on resolution approving the purchase of police tasers from Axon Enterprises, Inc. at a total contract price of $133,798.50 and authorizing the Mayor to execute the purchase contract, said purchase being made under the current NPPGov taser contract; said contract subject to Corporation Counsel approval.**
2023-205 Mayor Mandell	**Receive communication from the City Manager and act on resolution approving an intermunicipal agreement between the County and City regarding the Gun Involved Violence Elimination X (GIVE) Initiative Project, a copy of which is attached hereto and made a part hereof, and authorizing the Mayor to execute the agreement; said agreement subject to Corporation Counsel approval.**
2023-206 Nick Grasso	**Act on resolution approving an Intermunicipal Agreement (IMA) with Chemung County municipalities relative to stormwater management and erosion and sediment control, a copy of which is attached hereto and made a part hereof, commencing July 1, 2023 and expiring December 31, 2028, the annual 6.16% cost to the City being $28,866.25 and authorizing the Mayor to execute the IMA; said IMA subject to Corporation Counsel approval.**
	AUDITS
2023-207 Nick Grasso	**Act on Lead Hazard Reduction Grant Program Audit.**
2023-208 Tory Kitching	**Act on Anti Displacement Learning Network Grant Program Audit.**
2023-209 Corey Cooke	**Act on Community Development Block Grant Program Audit.**
2023-210 Joseph Duffy	**Act on American Rescue Plan Property Rehab Repair Audit.**
2023-211 Nan Moss	**Act On Audit.**

SECOND PUBLIC COMMENT PORTION

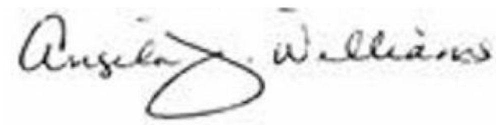
CITY MANAGER REPORT

ADJOURN

2023-212
Mayor Mandell

Act on resolution to adjourn.

Respectfully Submitted,



Angela J. Williams
City Clerk

Agenda Summary:	Act on resolution dispensing with the minutes of the Regular Meeting held on Monday, June 5, 2023.
Resolution Number:	2023-191
Sponsor:	Tory Kitching

ATTACHMENTS

Beginning June 20.docx

June 20, 2023

Minutes of the Regular Meeting of the Council of the City of Elmira, New York, held at City Hall in said City of Elmira, this 20th day of June, 2023.

The Mayor called the meeting to order and presided.

The City Clerk called the roll.

PRESENT:

ABSENT:

RESOLUTION

NO. 2023- _____

By Councilmember: ___________________________

RESOLVED, that the reading of the minutes of the Regular Meeting of this Council held June 5, 2023, be dispensed with and stand approved.

ADOPTED BY THE FOLLOWING VOTE

AYES		**NAYS**
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Agenda Summary: Resolution Authorizing the Submittal of a Request to Housing and Urban Development for a Conflict-of-Interest Exception

Resolution Number: 2023-192

Sponsor: Joseph Duffy

ATTACHMENTS

Waiver Request Resolution.doc

June 20th , 2023

RESOLUTION NO. 2023 -_____

RESOLUTION AUTHORIZING THE SUBMITTAL OF A REQUEST TO HOUSING AND URBAN DEVELOPMENT FOR A CONFLICT OF INTEREST EXCEPTION

Councilmember ____________________________:

WHEREAS, Miquelle Christian, 349 W Clinton St, a City of Elmira resident ("Applicant") is serving on the City of Elmira's Zoning Board of Appeals and has applied to the Department of Community Development ("Recipient") for the City of Elmira's Owner-Occupied Home Repair Program; and

WHEREAS, the Applicant meets the requirements for eligibility under the Owner-Occupied Home Repair Grant program guidelines; and

WHEREAS, the source of grant funds are CDBG and HOME from the Department of Housing and Urban Development (HUD); and

WHEREAS, Section 570.611 of 24 Code of Federal Regulations prohibits any "employee, agent, consultant, officer, or elected official or appointed official of the recipient" from receiving funds; and

WHEREAS, as Section 570.611 of 24 Code of Federal Regulations allows for the Recipient to request an exception from HUD if the following is completed: 1. Once a real or apparent conflict has been identified a public disclosure of the nature of the conflict must occur; 2. An opinion of the Corporation Counsel must be sought; 3 A written request must be submitted to the HUD field office; and

WHEREAS, as the Recipient will be seeking an exception for the Applicant because she meets all program eligibility requirements, and the Applicant has no oversite capacity within the Department of Community Development; and

NOW, THEREFORE, BE IT RESOLVED, that this Resolution constitutes public disclosure, and the City Council acknowledges and approves the submittal of an exception request to HUD by the Recipient on behalf of the Applicant.

ADOPTED BY THE FOLLOWING VOTE

	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Agenda Summary:	Act on resolution of the City Council accepting the canvas of the returns of the Elmira Water Board Election and further declare Thomas E. Ramich, 854 Euclid Avenue Elmira to be elected to the Office of Water Commissioner for a term of Five Years expiring June 2028.
Resolution Number:	2023-193
Sponsor:	Council as a Whole

ATTACHMENTS

2023 Elmira Water Board Elec Results Agenda Resolution.doc

June 20, 2023

RESOLUTION

NO. 2023 - _______

RESOLUTION OF THE CITY COUNCIL
ACCEPTING THE CANVAS OF THE RETURNS
OF THE ELMIRA WATER BOARD ELECTION
BY THE ELECTION INSPECTORS

By Councilmember:

The City Council assembled at a regular meeting held this 20th day of June 2023, having canvassed the returns of the election inspectors of the Special Election held on June 6, 2023, for the purpose of electing one water board commissioner for a period of five (5) years with a term expiring June 2028, find said returns to be correct; therefore be it

RESOLVED, that Thomas E. Ramich, 854 Euclid Avenue, Elmira, New York is declared to be elected to the office of Water Board Commissioner of the City of Elmira for a term of Five Years, expiring June, 2028, and be it further

RESOLVED, that Mayor and the City Clerk be directed to certify the foregoing statement and resolution and the same be entered in the minutes of the City Council.

CITY OF ELMIRA)
)ss:
CHEMUNG COUNTY)

We hereby certify that at the meeting of the City Council of Elmira, held at the City Hall, in said City on June 20, 2023, in compliance with the City Charter, a statement of the votes taken at an Election held Tuesday, June 6, 2023, and filed with the City Clerk was duly canvassed and further certify that Thomas E. Ramich, was duly elected to the office of Elmira Water Board Commissioner for a term of five years, he having received the highest number of votes cast at the election with a term expiring June 2028.

DANIEL J. MANDELL, JR., MAYOR
ANGELA J. WILLIAMS, CITY CLERK

ADOPTED BY UNANIMOUS VOTE

AYES		**NAYS**
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

2023 ELMIRA WATER BOARD ELECTION

TO: THE HONORABLE MAYOR AND COUNCILMEMBERS:

We, the undersigned, regularly appointed and qualified Inspectors of Election, appointed by the Council of the City of Elmira, New York, at a regular meeting held on, June 20, 2023, DO HEREBY CERTIFY that said election was regularly conducted on June 6, 2023 and that the total number of votes cast was as follows:

Thomas E. Ramich: 40

(Write-In) - 0

Total Votes Voided: 0

Total People That Voted: 40

Total Votes Cast: 40

Total Votes That Counted: 40

WITNESS OUR HANDS, THIS
6th DAY OF JUNE, 2023.

Roxanne Brown-Sinclair ____________________________

Larissa Maxwell-Singleton ____________________________

Lori Adams ____________________________

ELMIRA WATER BOARD ELECTION
HELD ON JUNE 6, 2023

THERE WAS (1) CANDIDATE RUNNING FOR THE POSITION OF WATER BOARD COMMISSIONER ONE FIVE-YEAR TERM WITH A TERM EXPIRING JUNE 2028.

THE CANDIDATE WAS THOMAS E. RAMICH, THERE WERE 40 VOTES CAST AND PUT IN THE BALLOT BOX, 0 VOTES HAD TO BE VOIDED. MAKING A TOTAL OF 40 THAT COULD BE COUNTED.

FINAL TOTAL VOTES CAST – 40

TOTAL VOTES THAT COUNTED – 40

THE FOLLOWING VOTES WERE RECEIVED.

	TOTAL VOTE:	
THOMAS E. RAMICH	40	
WRITE INS:	0	
VOIDS	0	
TOTAL	40	(THAT COUNTED)

CONGRATULATIONS TO: Thomas E. Ramich - (5 YEAR TERM)

ANGELA J. WILLIAMS
CITY CLERK

Agenda Summary: Resolution Authorizing the Mayor to Execute HOME ARP Agreement

Resolution Number: 2023-194

Sponsor: Corey Cooke

ATTACHMENTS

Resolution for Mayor to enter in sub-grantee for HOME ARP.doc

June 20, 2023

RESOLUTION NO. 2023- _____

RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE
HOME – ARP AGREEMENTS

By Councilmember________________________:

WHEREAS, the City Council of the City of Elmira, New York, by Resolution # 2023-71, dated February 27, 2023 authorized the submission of the City's HOME-ARP Plan to the U.S. Department of Housing & Urban Development (HUD); and

WHEREAS, said application included the allocation of a portion of funds received by the City from HUD to certain eligible activities, subject to approval of the Plan HUD; and

WHEREAS, the City was notified that HUD approved the HOME Plan subject to compliance with the Environmental Review Procedures set forth in 24 CFR Part 58; and

WHEREAS, the City of Elmira has completed a Programmatic Environmental Review for the HOME ARP projects and activities set forth in the plan and has determined that the proposed projects and activities will not have an adverse impact on the environment and no further review is needed at this time; and

WHEREAS, in order to implement and undertake the programs and activities contained in the application to HUD, it is necessary for the City to enter into Subrecipient Agreements with the following organizations in the amounts specified below:

Economic Opportunity Program, Inc	$ 500,000 Emergency Housing Services, Case Management
Economic Opportunity Program, Inc	$ 575,725 Tenant Based Rental Assistance (TBRA)

NOW, THEREFORE, be it

RESOLVED, that the Mayor is hereby authorized and directed to execute Subrecipient Agreements with the above referenced organizations in amounts not to exceed those specified and that said agreements are subject to the approval of the Corporation Counsel.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Agenda Summary:	Act on resolution receiving the Financial Statements and Auditor's Report for the Elmira Water Board for Year Ending December 31, 2022, and placing same on file.
Resolution Number:	2023-195
Sponsor:	Nan Moss

ATTACHMENTS

WB-Financial 2022.docx

June 20, 2023

RESOLUTION NO. 2023 - ______

By Councilmember:____________________________

Act on resolution receiving the Financial Statements and Auditor's Report for the Elmira Water Board for Year Ending December 31, 2022, and placing said report on file.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Agenda Summary: Receive communication from the City Manager and act on resolution declaring abandoned/impounded vehicles and miscellaneous equipment as surplus property and authorizing the sale of the vehicles and equipment in the City's possession set forth on the attached list by way of an on-line auction by Auctions International or sale of the vehicles to Pick-A-Part in Horseheads, NY.

Resolution Number: 2023-196

Sponsor: Nick Grasso

ATTACHMENTS

resolution surplus vehicles and equipment dpw epd bldgs & grounds on-line auction sale 6.20.2023.doc
DPW EPD & BG vehicles & equip list 6.20.2023.pdf

June 20, 2023

FOR THE AGENDA
COMMUNICATION

To the Honorable Mayor and Council

Dear Councilmembers:

The City staff has identified certain abandoned and impounded vehicles at the impound lot on Linden Place and miscellaneous equipment from the City's Public Works Department, Elmira Police Department and Buildings and Grounds which the City no longer uses. The Departments are recommending disposal of these vehicles and equipment.

The following resolution declares these vehicles and equipment as surplus property and authorizes the sale of the vehicles and equipment outlined on the attached list by way of either an on-line auction by Auctions International, Inc. or sale of the vehicles to Pick-A-Part in Horseheads.

Respectfully yours,

P. Michael Collins
City Manager

June 20, 2023 ***RESOLUTION***
NO. 2023 - _____

By Councilmember ________________:

RESOLVED, that the communication from the City Manager regarding the sale of City surplus vehicles and equipment be received and placed on file; and be it further

RESOLVED, that the City Council of the City of Elmira, New York declares the abandoned and impounded vehicles and miscellaneous equipment located at the Department of Public Works as surplus property and authorizes the sale of the vehicles and equipment in the City's possession set forth on the attached list by way of either an on-line auction by Auctions International, Inc. or sale of the vehicles to Pick-A-Part in Horseheads, NY.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

ITEM	YEAR	MAKE	MODEL	VIN	COMMETS	KEYS	TITLE	OID	UNIT	STARTS
1	1987	CHEVEROLET	C70	1GBM7D1G5HV117561	DUMP WITH DIESEL COMPRESSOR	Y	y		311	
2	2011	FORD	CROWN VIC	2FABP7BV7BX169979		Y	y		616	
3	2007	DODGE	CHARGER	2B3KA43H27H845454		Y	y		611	
4	2012	DODGE	JOURNEY	3C4PDCABXCT156915	NO REV.	Y	y		259	
5	2003	CHEVEROLET	SILVERADO	2GCEK19V031367316		y	y		700	
6	2010	FORD	CROWN VIC	2FABP7BV0AX111310		Y	y		612	
7	2011	FORD	CROWN VIC	2FABP7BV9BX103191		Y	y		260	
8	2013	CHEVEROLET	TAHOE	1GNLC2E02DR331762		Y	y		209	
9	2004	FORD	EXPLORER	1FMZU73K44ZA15387		Y	y		257	
10	2004	DODGE	DURANGO	1D8HD58DX4F121439		Y	y		252	
11	2010	FORD	CROWN VIC	2FABP7BV4AX111309		Y	y		121	
12	2012	CHEVEROLET	TAHOE	1GNSK2E08CR324991		Y	y		207	
13	2008	DODGE	CHARGER	2B3KA43H48H299418		Y	y		212	
14	1988	GMC	3500	1GDHV34K6JJ501094	BAD FRAME /NO FUEL PRESSURE	Y	y		122	
15	2005	FORD	TAURUS	1FAFP53235A244829		Y	y		618	
16	2015	BOBCAT	S610	B2LH11159	PARTS	N			722	
17	2013	BOBCAT	S610	APFB11509	HYDRAULIC PROBLEMS	N			730	
18	1981	MULLER	MIXER	118857		N			386	
19	#1	PALLET	4 TIRES		HEAVY TRUCK TIRES					
20	#2	PALLET	5 TIRES		HEAVY TRUCK TIRES					
21	#3	PALLET	5 TIRES		HEAVY TRUCK TIRES					

Agenda Summary: Receive communication from the City Manager and act on resolution approving the purchase of firefighting Self-Contained Breathing Apparatus-SCBA-RFP from Municipal Emergency Services for the Elmira Fire Department at a total cost of $306,800.00; said purchase being made through a cooperative contract with the cooperative or lead agency being "NPP.Gov".

Resolution Number: 2023-197

Sponsor: Joseph Duffy

ATTACHMENTS

resolution EFD purchase of self contained breathing apparatuve SCBA coop contract 6.20.2023.doc

June 20, 2023

FOR THE AGENDA
COMMUNICATION

To the Honorable Mayor and Council

Dear Councilmembers:

The Fire Chief has recommended that the City purchase new self-contained breathing apparatus (SCBA) for the Fire Department. The proposal is to purchase the airpacks and other related items from Municipal Emergency Services (MES). The Fire Department has reviewed and approved this new equipment. The purchase will be made utilizing a cooperative contract signed, PDF Firefighter Self-Contained Breathing Apparatus-SCBA-RFP-1920, Airpack PAK “NPP.GOV” being the cooperative/lead agency.

The following resolution authorizes the purchase of the SCBA equipment.

Respectfully yours,

P. Michael Collins
City Manager

June 20, 2023

RESOLUTION
NO. 2023 - _______

By Councilmember ___________________:

RESOLVED, that the communication from the City Manager pertaining to the City's purchase of Firefighter Self-Contained Breathing Apparatus-SCBA-RFP, be received and placed on file; and be it further

RESOLVED, that the City Council of the City of Elmira, New York does hereby authorize and approve the purchase of firefighting SCBA from Municipal Emergency Services (MES) at a total cost of $306,800.00, said purchase being made through a cooperative contract with the cooperative or lead agency being NPP.GOV.

.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Agenda Summary:	Receive communication from the City Manager and act on resolution retroactively approving the adjustment to the City's 2022 General Fund Operating Budget to accommodate the $276,068.13 transfer in 2022.
Resolution Number:	2023-198
Sponsor:	Mayor Mandell

ATTACHMENTS

resolution retroactive adjustment to 2022 general fund operating budget 6.20.2023.doc

June 20, 2023

FOR THE AGENDA
COMMUNICATION

To the Honorable Mayor and Council

Dear Councilmembers:

For general liability exposure, the City is self-insured for the first $500,000.00 of a general liability claim brought against the City. As of January 3, 2022, the amount in the Insurance Reserve Fund was $123,931.87. Upon the recommendation of the City Chamberlain, by Resolution No. 2022-5, Council authorized the City Chamberlain to transfer from the General Fund to the Insurance Reserve Fund $276,068.13, bringing the total Reserve to $400,000.00. The transfer resulted in the 2022 General Fund Budget being exceeded. Insero & Co., the City's auditors, has opined that the 2022 transfer had an impact on the 2022 Budget for the General Fund and therefore, a budge adjustment to the 2022 Budget should have been approved by Council.

The following resolution retroactively approves the 2022 Budget adjustment.

Respectfully yours,

P. Michael Collins
City Manager

June 20, 2023

RESOLUTION
NO. 2023 – _____

By Councilmember ___________________:

RESOLVED, that the communication from the City Manager regarding an adjustment to the City's 2022 General Fund Operating Budget, be received and placed on file; and be it further

RESOLVED, that the City Council of the City of Elmira, New York does hereby retroactively approve the adjustment to the City's 2022 General Fund Operating Budget to accommodate the $276,068.13 transfer in 2022.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Agenda Summary: Receive and place on file the 2022 Financial Audit Report for the City of Elmira.

Resolution Number: 2023-199

Sponsor: Council as a Whole

ATTACHMENTS

Financial Audit 2022.docx
2022 Financial Communication Letter.pdf
2022 Financials Management Comment Letter.pdf
2022 Financials Executive Summary.pdf
2022 Financial Report.pdf
2022 Financials State Single Audit.pdf

June 20, 2023

FOR THE AGENDA
COMMUNICATION

To The Honorable Mayor and Council

Dear Councilmembers:

Submitted herewith is the 2022 Financial Audit Report for the City of Elmira.

Respectfully submitted,

P. Michael Collins
City Manager

RESOLUTION NO. 2023 - ______

By Councilmember:________________________

RESOLVED, that the 2022 Financial Audit for the City of Elmira be received and placed on file.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AT THE CONCLUSION OF THE AUDIT

Mayor and Members of the City Council
City of Elmira
Elmira, New York

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elmira (the City) for the year ended December 31, 2022, and have issued our report thereon dated [Date] , 2023. We did not audit the financial statements of the Elmira Water Board, a discretely presented component unit. The financial statements of the Elmira Water Board were audited by other auditors whose report, issued in accordance with auditing standards generally accepted in the United States of America, has been furnished to us. Our opinion, insofar as it relates to the amounts included in the Elmira Water Board, is based on the report of the other auditors. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards,* and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 27, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. During the year ended December 31, 2022, the City adopted Government Accounting Standards Board (GASB) Statement No. 87, "Leases." Other than the adoption of GASB Statement No. 87, no new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimates of other postemployment benefit obligations and pension obligations are based on an actuarial analysis of postemployment obligations, and information provided by New York State Employees' Retirement System and Police and Fire Retirement System, respectively. We evaluated the key factors and assumptions used to develop these estimates in determining they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures of stewardship, capital assets, pension obligations, debt, other postemployment benefit obligations, and restatement, the details of which are presented in Notes 2, 6, 7, 9, 11, and 19.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no material corrected or uncorrected misstatements of financial information detected as the result of audit procedures.

Disagreements With Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated [Date] , 2023.

Management Consultations With Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters
We applied certain limited procedures to the Management's Discussion and Analysis; Budgetary Comparison Schedule; Schedule of Changes in the City's Total OPEB Liability and Related Ratios; Schedule of City's Contributions - NYSLRS Pension Plan; Schedule of the City's Proportionate Share of the Net Pension (Assets)/Liability - NYSLRS Pension Plan; and the notes to required supplementary information (RSI), which is required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use
This information is intended solely for the information and use of the City of Elmira's City Council, audit committee, and management and is not intended to be, and should not be, used anyone other than these specified parties.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

MANAGEMENT COMMENT LETTER

Mayor and Members of the City Council
City of Elmira
Elmira, New York

In planning and performing our audit of the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elmira (the City) for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America (U.S. GAAP), we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

This does not affect our report dated [Date] , 2023 on the financial statements of the City of Elmira.

OTHER MATTER

Resolved Prior Year Finding

Untimely Filing of Information

Prior Year Finding:
During our prior year audit, the City was unable to file its Annual Update Document (AUD) with the Office of the New York State Comptroller within 120 days of year end as required by General Municipal Law.

Resolution:
During the current year audit, the AUD was filed timely.

This communication is intended solely for the information and use of management, City Council, and others within the City of Elmira and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

CITY OF ELMIRA

Elmira, New York

EXECUTIVE SUMMARY

For the Year Ended December 31, 2022

CITY OF ELMIRA

EXECUTIVE SUMMARY OF 2022 AUDIT REPORT AND FINDINGS

Basic Financial Statements	**Description of Report and Findings**
Independent Auditors' Report on Basic Financial Statements.	**Unmodified opinion** on the City of Elmira's (the City) basic financial statements for the year ended December 31, 2022.
Independent Auditors' Report on Supplementary Financial Information.	**Unmodified opinion** on supplementary financial information in relation to primary audit report.
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards.*	Report on the City's compliance with laws and regulations that may have a direct and material effect on the basic financial statements, and on the City's internal control structure, policies, and procedures based on the auditors' understanding of the internal control structure and assessment of control risk obtained as part of the audit of the basic financial statements. This report identified **no material weaknesses or significant deficiencies in internal control** over financial reporting at the financial statement level and **no instances of noncompliance**.
Single Audit (Uniform Guidance) Report	
Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by Uniform Guidance.	Report on 1) the City's internal control structure policies and procedures used in administering federal award programs; 2) compliance with general requirements of the City's federal awards; and 3) compliance with specific requirements applicable to each major program. This report identified **no instances of noncompliance or material internal control weaknesses** regarding compliance in accordance with Uniform Guidance. There are several federal award programs with expenditures that amounted to a total of $10,005,368.
Communication With Those Charged With Governance at the Conclusion of the Audit.	A letter that specifically addresses certain required communications to the City Council in accordance with professional standards. There were **no comments of concern** to be reported regarding the following: ● Qualitative Aspects of Accounting Practices ● Difficulties Encountered in Performing the Audit ● Corrected and Uncorrected Misstatements ● Disagreements With Management ● Management Representations ● Management Consultations With Other Independent Accountants ● Other Audit Findings or Issues ● Other Matters
Management Comment Letter.	A separate management comment letter dated [Date] , 2023 has been issued that describes the resolution of a prior year finding as well as discussion items regarding future accounting standards updates.

CITY OF ELMIRA

FIVE YEAR FINANCIAL STATEMENT ANALYSIS - CONDENSED STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
DECEMBER 31,

	2022	2021	2020	2019	2018
Current Assets	**$ 42,122,939**	$ 25,910,196	$ 24,278,193	$ 19,761,650	$ 18,323,866
Noncurrent Assets	**11,281,814**	17,723,355	5,093,367	5,491,359	4,571,957
Capital Assets, Net	**65,389,073**	61,386,372	52,458,164	45,905,172	38,399,470
Total Assets	**$ 118,793,826**	$ 105,019,923	$ 81,829,724	$ 71,158,181	$ 61,295,293
Deferred Charges on Defeased Debt	**$ 113,924**	$ 155,185	$ 48,252	$ 55,129	$ 71,402
OPEB	**9,850,910**	12,455,898	10,573,491	4,024,861	4,534,117
Pensions	**14,265,115**	16,285,064	12,497,284	5,400,340	8,213,772
Total Deferred Outflows of Resources	**$ 24,229,949**	$ 28,896,147	$ 23,119,027	$ 9,480,330	$ 12,819,291
Current Liabilities	**$ 14,665,496**	$ 15,957,859	$ 18,595,480	$ 19,499,103	$ 24,684,860
Noncurrent Liabilities	**99,567,357**	94,055,337	89,259,382	66,396,610	63,008,953
Total Liabilities	**$ 114,232,853**	$ 110,013,196	$ 107,854,862	$ 85,895,713	$ 87,693,813
Pensions	**$ 16,180,359**	$ 16,477,978	$ 1,093,399	$ 2,442,969	$ 7,035,594
OPEB	**4,561,055**	5,788,947	8,141,105	10,493,263	10,313,674
Leases	**538,894**	592,423	-	-	-
Total Deferred Inflows of Resources	**$ 21,280,308**	$ 22,859,348	$ 9,234,504	$ 12,936,232	$ 17,349,268
Net Investment in Capital Assets	**$ 39,379,855**	$ 35,284,356	$ 29,589,852	$ 21,145,343	$ 12,766,530
Restricted	**3,451,835**	3,140,221	3,330,162	4,282,514	3,047,655
Unrestricted (Deficit)	**(35,321,076)**	(37,381,051)	(45,060,629)	(43,621,291)	(46,742,682)
Total Net Position (Deficit)	**$ 7,510,614**	$ 1,043,526	$ (12,140,615)	$ (18,193,434)	$ (30,928,497)
Effect of OPEB on Net Position	**$ (44,395,753)**	$ (43,948,632)	$ (44,396,274)	$ (43,632,945)	$ (44,614,918)
Effect of Pension on Net Position (GASB 68)	**$ (2,490,686)**	$ (4,622,964)	$ (4,867,998)	$ (2,363,086)	$ (142,932)
Net Position Without the Effect of OPEB and Pensions	**$ 54,397,053**	$ 49,615,122	$ 37,123,657	$ 27,802,597	$ 13,829,353
Unrestricted Net Position (Deficit) Without the Effect of OPEB and Pensions	**$ 11,565,363**	$ 11,190,545	$ 4,203,643	$ 2,374,740	$ (1,984,832)

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

CITY OF ELMIRA

FIVE YEAR FINANCIAL STATEMENT ANALYSIS - FUND BASIS
GENERAL FUND
DECEMBER 31,

	2022	2021	2020	2019	2018
ASSETS					
Cash and Investments	**$ 29,383,363**	$ 18,477,197	$ 9,123,063	$ 7,237,980	$ 2,989,562
Receivables	**4,030,574**	4,246,864	3,732,332	3,650,484	5,632,453
Lease Receivables	**541,662**	592,423	-	-	-
Prepaids	**151,073**	139,643	128,161	131,769	131,605
Total Assets	**$ 34,106,672**	$ 23,456,127	$ 12,983,556	$ 11,020,233	$ 8,753,620
LIABILITIES					
Accounts Payable and Accruals	**$ 4,544,510**	$ 3,596,114	$ 3,317,226	$ 3,790,420	$ 2,978,718
Due to Other Governments	**-**	8,457	170,841	436,233	1,074,824
Tax Anticipation Notes	**-**	-	4,750,000	5,000,000	5,450,000
Unearned Revenue	**21,874,710**	12,464,342	220,979	248,712	166,099
Total Liabilities	**26,419,220**	16,068,913	8,459,046	9,475,365	9,669,641
Leases	**538,894**	592,423	-	-	-
Total Deferred Inflows of Resources	**538,894**	592,423	-	-	-
FUND BALANCES					
Nonspendable	**151,073**	139,643	128,161	131,769	131,605
Restricted (Reserved)	**96,846**	96,846	96,846	312,599	312,599
Assigned (Appropriated Plus Encumbrances)	**1,949,999**	821,050	505,122	79,233	**-**
Unassigned (Unreserved)	**4,950,640**	5,737,252	3,794,381	1,021,267	(1,360,225)
Total Fund Balances	**7,148,558**	6,794,791	4,524,510	1,544,868	(916,021)
Total Liabilities and Fund Balance	**$ 34,106,672**	**$ 23,456,127**	**$ 12,983,556**	**$ 11,020,233**	**$ 8,753,620**

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

CITY OF ELMIRA

FIVE YEAR FINANCIAL STATEMENT ANALYSIS - FUND BASIS (CONTINUED)
GENERAL FUND
DECEMBER 31,

	2022	2021	2020	2019	2018
REVENUES					
Real Property Taxes and Tax Items	**$ 16,702,287**	$ 16,680,794	$ 16,201,912	$ 15,982,317	$ 15,832,306
Nonproperty Tax Items	**6,468,936**	6,952,680	5,919,118	6,182,156	6,145,752
Departmental Income	**4,398,079**	4,542,352	4,464,988	4,474,048	4,355,149
Intergovernmental Charges	**774,893**	798,893	771,792	821,339	852,899
State Sources	**5,194,412**	6,816,543	4,202,166	5,086,920	4,995,530
Federal Sources	**4,828,689**	2,064,493	138,018	90,128	96,466
Other	**1,317,565**	1,002,964	1,058,856	963,007	1,070,811
Interfund Transfers	**-**	-	249,078	424,238	71,200
Total Revenues	**39,684,861**	38,858,719	33,005,928	34,024,153	33,420,113
EXPENDITURES					
General Governmental Support	**3,267,357**	3,207,050	2,208,237	2,167,759	2,333,796
Public Safety	**13,666,508**	13,090,969	12,452,031	12,684,276	12,343,834
Transportation	**1,349,931**	1,224,704	1,218,312	1,127,369	1,344,140
Economic Assistance and Opportunity	**263,505**	1,026,069	441,079	149,111	155,527
Culture and Recreation	**814,621**	701,420	633,168	832,758	1,168,498
Home and Community Services	**5,124,555**	1,715,092	1,004,630	974,755	894,707
Employee Benefits	**10,072,057**	10,961,534	9,147,871	9,309,986	9,107,833
Debt Service	**205,067**	1,137,703	680,474	948,326	522,224
Interfund Transfers	**4,567,493**	3,523,897	2,240,484	3,368,924	3,362,760
Total Expenditures	**39,331,094**	36,588,438	30,026,286	31,563,264	31,233,319
Change in Fund Balance	**$ 353,767**	$ 2,270,281	$ 2,979,642	$ 2,460,889	$ 2,186,794
Capital Outlay	**$ 8,568,828**	$ 12,675,021	$ 10,301,278	$ 11,639,528	$ 5,070,831
Debt Service: Revenues	**$ 3,738,676**	$ 4,170,577	$ 2,728,972	$ 3,749,884	$ 3,337,061
Expenditures	**$ 3,738,676**	$ 3,488,987	$ 3,124,374	$ 3,343,924	$ 3,337,059

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

CITY OF ELMIRA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - NON-U.S. GAAP BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual w/ Encumbrances	Variance
REVENUES				
Real Property Taxes and Tax Items	$ 16,136,986	$ 16,258,986	$ 16,702,287	$ 443,301
Nonproperty Tax Items	6,200,000	6,200,000	6,468,936	268,936
Departmental Income	1,260,501	1,260,501	4,398,079	3,137,578
State Sources	4,816,857	4,733,731	5,194,412	460,681
Other Revenues and Financing Sources	16,127,328	16,005,328	6,921,147	(9,084,181)
Total Revenues	44,541,672	44,458,546	39,684,861	(4,773,685)
EXPENDITURES				
Public Safety	13,902,585	13,755,171	13,666,508	88,663
Employee Benefits	9,148,494	10,072,057	10,072,057	-
Other Expenditures and Other Financing Uses	22,290,593	21,707,386	15,592,529	6,114,857
Total Expenditures and Other Financing Uses	45,341,672	45,534,614	39,331,094	6,203,520
Excess of Revenues and Other Financing Sources Over (Expenditures) and Other (Uses)	(800,000)	(1,076,068)	353,767	**$ 1,429,835**
Appropriated Fund Balance	800,000	1,076,068		
Net Change in Fund Balance	**$ -**	**$ -**	**$ 353,767**	

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

CITY OF ELMIRA

EXECUTIVE SUMMARY OF 2022 AUDIT

AUDIT FOCUS - REPORTING OBJECTIVES

1) Basic Financial Statements
   - *Management's Discussion and Analysis
   - *City-Wide Financial Statements
     - *Statement of Net Position
     - *Statement of Activities
   - *Governmental Fund Financial Statements
   - *Proprietary Fund Financial Statements
   - *Fiduciary Fund Financial Statements
   - *Notes to Financial Statements
   - *Supplementary Information

   Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

2) Single Audit (Uniform Guidance) Requirements for Federal Awards
   - *Schedule of Federal Award Expenditures
   - *Compliance With Applicable Requirements
   - *Internal Control Over Compliance

AUDIT APPROACH

- *Preliminary Planning
- *Consideration of Internal Control Over Financial Reporting
- *Tests of Controls
- *Tests of Compliance With Laws and Regulations
- *Substantive Testing of Financial Information (Includes Analytical Review)
- *Single Audit Tests of Compliance With Applicable Requirements
- *Consideration of Internal Control Over Compliance Requirements

UNDERSTANDING THE CITY'S OPERATIONS

- *Services Provided
- *Assessment of Accounting and Reporting System
- *Nature of Activities
- *Special Reporting Requirements
- *Nature of Compliance Requirements
- *Assessment of Management

FACTORS AFFECTING THE SCOPE OF THE AUDIT

- *Effectiveness of Overall Financial Controls
- *Qualifications of Key Personnel
- *Appropriate Segregation of Duties
- *Ability to Demonstrate Compliance With Laws and Regulations
- *Effectiveness of Budget Process Administration
- *Accuracy and Comprehensiveness of Internal Reporting
- *Existence of Adequate Policies and Procedures
- *Ability to Issue Timely and Accurate Financial Reports

CITY OF ELMIRA

Elmira, New York

FINANCIAL REPORT

For the Year Ended
December 31, 2022

CITY OF ELMIRA

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CITY OF ELMIRA

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INDEPENDENT AUDITORS' REPORT

Mayor and Members of the City Council
City of Elmira
Elmira, New York

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elmira (the City), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elmira, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Elmira Water Board, which represent 100% of the assets, net position and revenues of the aggregately discretely presented component unit as of December 31, 2022, and the respective changes in financial position, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Elmira Water Board, are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards).* Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the Elmira Water Board were not audited in accordance with *Government Auditing Standards*.

Emphasis of a Matter

During the year ended December 31, 2022, the City adopted Government Accounting Standards Board (GASB) Statement No. 87, "Leases." As discussed in Note 19 to the financial statements, assets and liabilities for the General Fund and governmental activities, respectively, were restated to reflect this change in accounting principle. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis; Budgetary Comparison Schedules; Schedule of Changes in the City's Total OPEB Liability and Related Ratios; Schedule of City's Contributions - NYSLRS Pension Plan; Schedule of the City's Proportionate Share of the Net Pension (Asset) / Liability - NYSLRS Pension Plan; and the notes to the required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Schedule of Expenditures of Federal Awards (SEFA), as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated [Date] , 2023, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

Management of the City of Elmira, New York provides this Management's Discussion and Analysis of the City's financial performance for the fiscal year ended December 31, 2022. These management comments provide the benefit of perspective on certain developments that, while they occurred after December 31, 2022, provide relevant context for the 2022 financials. We encourage readers to consider this information in conjunction with the City's financial statements, which begin on page 6.

USING THIS ANNUAL REPORT

This annual report consists of a series of basic financial statements. The Statement of Net Position and the Statement of Activities (on pages 6-8) provide information about the City as a whole and present a longer-term view of the City's finances. Governmental Fund financial statements start on page 9. For Governmental Activities, these statements tell how these services were financed in the short term, as well as what remains for future spending. Governmental Fund financial statements also report the City's operations in greater detail than the Government-wide financial statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside the government. Following these statements are notes that provide additional information that is essential to a full understanding of the data provided in the financial statements.

In addition to the basic financial statements, the annual report contains other information in the form of a budgetary comparison schedule for the General Fund and, therefore, are not presented individually in the basic financial statements.

Reporting the City as a Whole

Our analysis of the City as a whole begins on page 6, with the Government-wide financial statements. The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer the question of whether the City, as a whole, is better off or worse off as a result of the year's activities. These statements include *all* assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the City's net position and changes in it. One can think of the City's net position, the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. One will need to consider other non-financial factors, however, such as changes in the City's property tax base and the condition of the City's roads, to assess the overall health of the City.

In the Statement of Net Position and the Statement of Activities, all of the City's activities, which are governmental in nature, are reported in one column, including public safety, transportation, economic assistance and opportunity, culture and recreation, home and community services, and general administration. Property and sales taxes, and state and federal grants, finance most of these activities. The City also includes the following legally separate entities in its report as blended (EURA) and discretely presented (EWB) component units:

- The EURA was established to carry out municipal urban renewal programs generally funded by federal grants. Separate audited financial statements are issued for EURA, which can be obtained by contacting the City Chamberlain's office at 317 East Church Street, Elmira, New York 14901.

- The EWB is a local water company which provides water to various communities in the County of Chemung. Separate audited financial statements are issued for EWB, which can be obtained by writing to The Elmira Water Board, General Manager, 261 West Water Street, Elmira, New York 14901.

Reporting the City's Most Significant Funds

Governmental Fund Financial Statements
Analysis of the City's Major Funds begins on page 9. The Governmental Fund financial statements provide detailed information about the most significant funds, not on the City as a whole. Some funds are required to be established by New York State law. However, management establishes many other funds to help it control and manage money for particular purposes or to show it is meeting legal responsibilities for using certain taxes and grants. The City's two kinds of funds - Governmental and Proprietary - use different accounting approaches.

- **Governmental Funds:** All of the City's services are reported in the Governmental Funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The Governmental Fund financial statements provide a detailed short-term view of the City's general governmental operations and the basic services it provides. Governmental Fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The relationship (or differences) between Governmental Activities (reported in the Government-wide financial statements) and Governmental Funds is explained in a reconciliation following the Governmental Fund financial statements.

- **Proprietary Funds:** When the City charges customers for the services it provides, whether to outside customers or to other units of the City, these services are generally reported in Proprietary Funds. Proprietary Funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.

- **The City as Trustee:** The City is the trustee, or fiduciary, for other assets that are held on behalf of others. All of the City's fiduciary activities are reported in a separate Statement of Net Position - Fiduciary Fund and the Statement of Changes in Fiduciary Net Position on pages 16 and 17, respectively. These activities are excluded from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in this fund are used for their intended purpose.

THE CITY AS A WHOLE

The City's *combined* net position for the fiscal year ended December 31, 2022 changed from a deficit to a positive net position. Of the City's net position, $39,379,855 reflects investment in capital assets (e.g. land, buildings, infrastructure, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided by other sources, as the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, $3,451,835 represents resources subject to external restrictions on how they may be used and is reported as restricted net position.

Our analysis below focuses on net position (*Figure 1*), and changes in net position (*Figure 2*), of the Town's Governmental Activities.

Figure 1
Net Position

Governmental Activities	*2022*	*2021*	*Dollar Change*
Current Assets	**$ 42,122,939**	$ 25,910,196	$ 16,212,743
Noncurrent Assets	**11,281,814**	17,723,355	(6,441,541)
Capital Assets	**65,389,073**	61,386,372	4,002,701
Total Assets	**118,793,826**	**105,019,923**	**13,773,903**
Total Deferred Outflows of Resources	**24,229,949**	**28,896,147**	**(4,666,198)**
Current Liabilities	**14,665,496**	15,957,859	(1,292,363)
Noncurrent Liabilities	**99,567,357**	94,055,337	5,512,020
Total Liabilities	**114,232,853**	**110,013,196**	**4,219,657**
Total Deferred Inflows of Resources	**21,280,308**	**22,859,348**	**(1,579,040)**
Net Investment in Capital Assets	**39,379,855**	35,284,356	4,095,499
Restricted	**3,451,835**	3,140,221	311,614
Unrestricted (Deficit)	**(35,321,076)**	(37,381,051)	2,059,975
Total Net Position (Deficit)	**$ 7,510,614**	**$ 1,043,526**	**$ 6,467,088**

Significant changes from the prior year are as follows:

- Current assets and noncurrent assets experienced fluctuations due to the investment of funds held by the City and their classification based on maturity dates. Furthermore, a significant portion of State and Local Fiscal Recovery funds were received during the year, which also caused the increase in noncurrent liabilities. Additionally, another part of the increase was due to the New York State Local Retirement Systems (NYSLRS) net pension liability in the prior year switching to a net pension asset in the current year.

- Capital outlay exceeded depreciation expense and net book value of disposals, resulting in increases in both capital assets, net, and net investment in capital assets. The majority of the capital outlay consists of street reconstruction, bridge rehabilitation, and other miscellaneous capital projects.

- Changes in total deferred inflows and outflows of resources related to changes in actuarial assumptions for the NYSLRS pension plan, as well as the Town's other postemployment benefits plan and differences between expected and actual earnings on the NYSLRS pension plan.

- Current liabilities decreased mainly due to the payment of accounts payable in the capital fund and the timing of payments.

Figure 2 demonstrates the operations of Governmental Activities.

Figure 2
Changes in Net Position

Governmental Activities	*2022*	*2021*	*Dollar Change*
REVENUES			
Program Revenues			
Charges for Services	**$ 6,031,730**	$ 5,794,032	$ 237,698
Operating Grants and Contributions	**7,887,425**	5,326,448	2,560,977
Capital Grants and Contributions	**5,568,264**	10,731,996	(5,163,732)
General Revenues			
Property Taxes and Tax Items	**16,702,287**	16,680,794	21,493
Nonproperty Taxes and Tax Items	**6,468,936**	6,952,680	(483,744)
State Sources	**4,851,510**	5,666,179	(814,669)
Other	**529,434**	935,805	(406,371)
Total Revenues	**$ 48,039,586**	**$ 52,087,934**	**$ (4,048,348)**
PROGRAM EXPENSES			
General Governmental Support	**$ 4,200,822**	$ 4,343,849	$ (143,027)
Public Safety	**20,844,575**	22,041,938	(1,197,363)
Transportation	**4,618,849**	4,385,791	233,058
Economic Assistance and Opportunity	**903,887**	1,393,778	(489,891)
Culture and Recreation	**1,317,160**	1,163,276	153,884
Home and Community Services	**8,934,884**	4,638,469	4,296,415
Interest on Long-Term Debt	**752,321**	936,692	(184,371)
Total Expenses	**$ 41,572,498**	**$ 38,903,793**	**$ 2,668,705**
CHANGE IN NET POSITION	**$ 6,467,088**	**$ 13,184,141**	**$ (6,717,053)**

Significant changes from prior year are as follows:

- Operating Grants and Contributions increased mainly due to the receipt of and recognizing SLFRF funds during the year.

- Capital Grants and Contributions decreased due to a reduction in expenses associated with reimbursable grants.

- Nonproperty Taxes and Tax Items decreased due to the amount remitted to the City from the County for sales tax, while State sources decreased due to the amount of remitted to the City from the State for the State Revenue Sharing.

- Other General Revenues decreased due to the decrease in miscellaneous revenues in the permanent fund netted with the increase in interest earned on the ARP funds.

- Public Safety decreased due to the amount of employee benefits allocated to public safety.

- Home and Community Services increased due to multiple capital projects and community grant programs funded by the SLFRF funds.

The cost of all Governmental Activities this year was $41,572,498. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through City property and payments in lieu of taxes or through sales tax, state aid, and other nonproperty tax related revenue was $22,085,079 because some of the cost was paid by those who directly benefited from the programs, $6,031,730, or by other government and organizations that subsidized certain programs with grants and contributions, $13,455,689. Overall, the City's governmental program revenues, including fees for services and grants, were $19,487,419 The City paid for the remaining "public benefit" portion of Governmental Activities with general revenues of $28,552,167. The total cost less revenues generated by activities, or net cost, for each of the City's programs is presented below. The net cost shows the financial burden placed on the City's taxpayers by each of these functions.

THE CITY'S FUNDS

Figure 3 shows the changes in fund balances for the year for the City's Governmental Funds. Total fund balances increased by 1.25%. This is largely attributable to revenues over expenditures and other financing uses within the General Fund and Capital Projects Fund, offset by expenditures over revenues in the Special Grant Fund and Non-Major Governmental Funds.

Figure 3
Governmental Funds
Fund Balances (Deficit) at Year Ended

Governmental Funds	*2022*	*2021*	*Dollar Change*
Major Funds			
General Fund	**$ 7,148,558**	$ 6,794,791	$ 353,767
Special Grant Fund	**(336,289)**	(56,334)	(279,955)
Capital Projects Fund	**6,214,517**	5,642,088	572,429
Non-Major Governmental Funds	**3,096,586**	3,543,328	(446,742)
Totals	**$ 16,123,372**	**$ 15,923,873**	**$ 199,499**

General Fund Budgetary Highlights

Over the course of the year, the City budget was amended. These budget amendments consisted of budget transfers between functions to cover shortfalls in some functions.

Total revenues and other financing sources were $4,773,685 less than budgeted, based on greater than anticipated sales tax and state sources. Total expenditures and other financing uses were $6,203,520 under budget.

Figure 4
Budgetary Comparison Schedule - General Fund
December 31, 2022

	Original Budget	Final Budget	Actual w/ Encumbrances	Variance Fav.(Unfav.)
REVENUES AND OTHER FINANCING SOURCES				
Real Property Taxes and Tax Items	$ 16,136,986	$ 16,258,986	$ 16,702,287	$ 443,301
Nonproperty Tax Items	6,200,000	6,200,000	6,468,936	268,936
Departmental Income	1,260,501	1,260,501	4,398,079	3,137,578
State Sources	4,816,857	4,733,731	5,194,412	460,681
Other Revenues and Financing Sources	16,127,328	16,005,328	6,921,147	(9,084,181)
Total Revenues and Other Financing Sources	**$ 44,541,672**	**$ 44,458,546**	**$ 39,684,861**	**$ (4,773,685)**
Appropriated Fund Balance	**$ 800,000**	**$ 1,076,068**	**$ -**	**$ -**
EXPENDITURES AND OTHER FINANCING USES				
Public Safety	$ 13,902,585	$ 13,755,171	$ 13,666,508	$ 88,663
Employee Benefits	9,148,494	10,072,057	10,072,057	-
Other Expenditures and Other Financing Uses	22,290,593	21,707,386	15,592,529	6,114,857
Total Expenditures and Other Financing Uses	**$ 45,341,672**	**$ 45,534,614**	**$ 39,331,094**	**$ 6,203,520**
Excess of Revenues and Other Financing Sources	**$ -**	**$ -**	**$ 353,767**	**$ 1,429,835**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At December 31, 2022, the City had invested in a broad range of capital assets totaling $140,595,978; offset by accumulated depreciation and amortization of $75,206,905. *Figure 5* shows the changes in the City's capital assets.

Figure 5
Capital Assets, Net of Accumulated Depreciation

Governmental Activities	*2022*	*2021*	*Dollar Change*
Land and Construction in Progress	**$ 734,637**	$ 734,637	$ -
Buildings	**1,141,452**	1,243,990	(102,538)
Improvements	**2,757,168**	2,217,329	539,839
Machinery and Equipment	**3,123,065**	3,231,402	(108,337)
Infrastructure	**57,310,409**	53,627,805	3,682,604
Intangible Lease Assets	**322,342**	331,209	(8,867)
Totals	**$ 65,389,073**	**$ 61,386,372**	**$ 4,002,701**

Debt Administration

The City's short and long-term debt obligations decreased by 0.48% at December 31, 2022, as shown in *Figure 6.* Of this amount, $24,534,802 was subject to the constitutional debt limit and represented 51.7% of the City's statutory debt limit.

Figure 6
Major Outstanding Debt at Year Ended December 31,

Governmental Activities	*2022*	*2021*	*Dollar Change*
Serial Bonds	**$ 25,800,799**	$ 25,925,992	$ (125,193)
Totals	**$ 25,800,799**	**$ 25,925,992**	**$ (125,193)**

More detailed information about the City's outstanding debt is presented in the notes to the financial statements.

FUTURE FACTORS

The City of Elmira's recovery continued in 2022. Despite the global pandemic, the City continued development funded by the $14 Million in New York State funds awarded to the City from 2016-2021 for development projects through Cities Rise, ADLN, DRI, ESPRI, and RESTORE NY grants, and the $28.3 Million federal grant awarded to the City under the nation's $1.9 Trillion American Rescue Plan Act to address the negative impact of the Coronavirus pandemic. The effects of this revitalization are visible, with abandoned buildings being restored and new housing units coming onto the market.

Under the American Rescue Plan (ARP) Act, all funds must be obligated by December 31, 2024, and spent by December 31, 2026. The City established an internal committee to make recommendations to the City Council regarding the use of the funds. The award was disbursed to the municipality over two years (50% in 2021 and 50% in 2022).

Projects approved to date include (in millions):

• lost revenue replacement	$9.33
• grants for rehabilitation of local residential & commercial property (950+ properties)	$5.58
• grants for tourism-oriented purposes	$4.55
• water / stormwater infrastructure improvement	$3.50
• premium pay for essential employees	$1.39
• transfers to other governments	$1.00
• removal of dead or dying trees and tree limbs	$0.80
• administration of ARP grant	$0.64
• public safety staffing	$0.50
• broadband infrastructure	$0.50
• grants to mitigate COVID-19 impact on businesses & non-profits (100+ properties)	$0.48
TOTAL	$28.27

Additional community and economic development projects are underway throughout the City. These include:

- 110 and 114 Baldwin Streets are being renovated by Jim Capriotti, a proven developer. This rehabilitation project has converted these vacant buildings in the heart of Elmira's downtown and DRI focus area into mixed-use. Funding includes a Round 5 Restore NY grant in the amount of $508,400. The developer anticipates that the project will be completed by Fall 2023.

- Reynolds Way is a project by Arbor Housing and Development currently underway within the downtown of Elmira. It is projected to be completed in the Fall of 2024. The project will renovate a total of four blighted properties along Church Street and Academy Place and turn them into 41-units or 46,871 sq. feet of affordable housing. The properties have been vacant for decades, so the project will have a significant impact on the revitalization of main downtown corridor and is a highly visible project. The developer is Arbor Housing and Development who will also own and manage the property. The development includes four separate historic buildings which will be converted in thirty (30) one-bedroom, six (6) 2-bedroom, and five (5) studio apartments. Funding will include Historic Tax Credits and NYS Homes and Community Renewal funding. The project will also include sixteen (16) special needs units set aside for survivors of domestic violence with supportive services and rent subsidy provided by the Empire State Supportive Housing Initiative (ESSHI). In addition, the Reynolds Way Apartment project will participate in the NYSERDA New Construction Housing Program and will be a 2020 Enterprise Green Communities certified project.

- The Booth School Rehabilitation Project is a full renovation of a vacant former school building by Hughes Structures in the Near Westside Historic District of Elmira. Construction is set to begin on the project in July 2023 and is projected to be completed in the Fall of 2025. Funding includes a $1 Million Dollar Round 6 Restore NY grant through Empire State Development. The developers will leverage historic tax credits along with the state grant to develop and rehabilitate the property. The school site, belonging to the Elmira City School District, has been vacant since 2012 when the district consolidated schools. The building sits on a 3.8-acre lot, and the structure is a total of 87,835 sq. feet. The project will result in 42 units of quality, safe housing which will be marketed towards individuals living at or above area median income (AMI). The scope of work includes façade work along with the construction of twelve (12) studio apartments; twenty-two (22) one-bedroom apartments; and eight (8) two-bedroom apartments along with 3 commercial units. The site is located within the "Elmira Refresh" DRI zone and also historic district. The neighborhood is severely deteriorated and was a historically redlined neighborhood with over 90% of the residents living at or below 120% of AMI. The project will have a transformative impact on the neighborhood by developing a blighted structure in the heart of this neighborhood.

- In 2020, the City received $1.3 million dollars for a three-year grant LEAD Hazard Reduction Grant from the HUD Office of Lead Hazard Reduction and Healthy Homes. After successful allocation of the 2020 program funds, the City was awarded an additional $1.5 Million from the Office of Lead Hazard Reduction and Healthy Homes. The new performance period is January 2023 - June 2026. The program runs in partnership with the Chemung County Health Department and has helped the City to address causes of lead paint poisoning. The program provides funding for construction rehab costs to address lead paint hazards on residential properties within the City of Elmira. The program is focused on remediating homes built prior to 1978, where at least one child under the age of 6 resides or visits. Both rental and owner-occupied homes are eligible for the program. The property residents must be income-eligible (at or below 80% of area median income) to participate in the program.

- Anti-Displacement Learning Network (ADLN) grant is a total of $1 Million funding to address causes of housing displacement and homelessness. The rehabilitation of approximately 15 – 20 multi-unit properties with outstanding open code violations is underway. Funding is available for up to $10K per unit for an estimated total of $40K per property. To facilitate the rehabilitation of these properties, relocation of at-risk residents will be undertaken, along with case management and educational programs.

- Capriotti Properties is planning to redevelop 1 - 8 Clemens Square to include Centertown Social Club and short-term vacation accommodations in the heart of downtown Elmira. This 13,000 square foot property will consist of Centertown Social Club, which will occupy approximately 60% of the available indoor space, an uncovered rooftop area of 1,500 sq. ft., and a covered rooftop area of 1,000 sq. ft. Planned activities for this property include dining, entertainment viewing, indoor gaming (for example, golf simulators, pool, darts, along with an interactive board game area with large screen DVD capability). The property is located a short walk from the Clemens Center Performing Arts and First Arena Sports Complex locations, positioning it in a desirable location for pre- and post-event dining and entertainment. Funding for this project will be a combination of private financing and grants. The project is anticipated to start in 2024 and be completed by Fall 2025.

Other 2022 developments include:

- WellNow Urgent Care at 503 Park Place opened in downtown Elmira and provides non-emergency walk-in services to the community including Covid-19 testing, allergy tests, and cold/flu care.

- Pizza Hut opened on S Main St.

- WMC North Restaurant and Jazz Club opened on Water St.

- Capriotti Properties continues to purchase and develop mixed use properties downtown, including the Mark Twain Apartment building and the former Iszard's building, along with 1 - 8 Clemens Square (discussed above)

- As of 2022, the First Arena is under new management with Tadross Donner Sports and Entertainment LLC.

  - Under this management team, two sporting teams now call First Arena home:

    - ✓ Elmira Mammoth Hockey team (began its 2022 season in October)

    - ✓ Elmira Renegades, a member of the Professional Box Lacrosse Association (kicked off its 2022 season in December)

- The arena is also functioning as an active entertainment venue with concerts and other events.

These projects have benefited the City through the stabilization and increase of our tax roll and our financials.

With 2022's financial performance, the City's General Fund balance has increased to $7,148,558, consisting of restricted fund balance of $96,846, non-spendable fund balance of $151,703, assigned fund balance of $1,949,999, and unassigned fund balance of $4,950,640. In addition, our bond ratings have been upgraded by Standard and Poors (S&P) Global Ratings to A- with a Stable Outlook. This stronger financial rating has facilitated improved borrowing costs.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City of Elmira's finances and to show the City's accountability for the money it receives. If you have questions about this report, separate reports of the City's component units, or need any additional financial information, contact the City Chamberlain's office, at 317 East Church Street, Elmira, New York 14901.

CITY OF ELMIRA

STATEMENT OF NET POSITION
DECEMBER 31, 2022

	Governmental Activities and Primary Government	Component Unit Elmira Water Board
ASSETS		
Current Assets		
Cash and Cash Equivalents, Unrestricted	$ 7,454,495	$ 7,009,691
Cash and Cash Equivalents, Restricted	6,157,084	1,367,150
Investments, Unrestricted	126,298	-
Investments, Restricted	17,990,690	-
Due From State and Federal Governments	4,328,654	-
Due From Other Governments	3,394,756	-
Other Receivables, Net	1,654,919	1,266,856
Loans and Mortgages Receivable, Current Portion	820,356	-
Lease Receivable, Current Portion	44,614	-
Prepaid Expenses	151,073	294,235
Inventory, Net	-	910,141
Total Current Assets	42,122,939	10,848,073
Noncurrent Assets		
Restricted Cash and Cash Equivalents	4,821,630	-
Investments, Restricted	2,896,295	-
Loans and Mortgages Receivable, Long-Term Portion	2,221,208	-
Lease Receivable, Long-Term Portion	497,048	-
Capital Assets, Non-Depreciable	734,637	544,808
Other Capital Assets, Net	64,654,436	33,040,214
Net Pension Asset - Proportionate Share	845,633	701,341
Total Noncurrent Assets	76,670,887	34,286,363
Total Assets	118,793,826	45,134,436
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charges on Defeased Debt	113,924	4,301
Other Postemployment Benefits	9,850,910	218,875
Pensions	14,265,115	2,140,109
Total Deferred Outflows of Resources	24,229,949	2,363,285

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2022

	Governmental Activities and Primary Government	Component Unit Elmira Water Board
LIABILITIES		
Current Liabilities		
Accounts Payable	$ 1,984,444	$ 121,110
Accrued Liabilities	3,059,598	96,948
Unearned Revenue	6,042,045	-
Interest Payable	316,153	16,589
Current Portion of Long-Term Liabilities:		
Pension Obligations	51,244	-
Bonds Payable	3,076,268	456,543
Lease Payable	113,789	-
Workers' Compensation Liability	21,955	-
Compensated Absences	-	378,224
Total Current Liabilities	14,665,496	1,069,414
Noncurrent Liabilities		
Other Postemployment Benefits Liability	49,685,608	2,132,618
Bonds Payable	22,724,531	1,565,489
Lease Payable	213,046	
Pension Obligations	749,297	-
Workers' Compensation Liability	388,790	-
Net Pension Liability	1,421,075	-
Unearned Revenue	21,674,159	-
Compensated Absences	2,710,851	365,085
Total Noncurrent Liabilities	99,567,357	4,063,192
Total Liabilities	114,232,853	5,132,606
DEFERRED INFLOWS OF RESOURCES		
Pensions	16,180,359	2,973,717
Other Postemployment Benefits	4,561,055	54,854
Leases	538,894	-
Total Deferred Inflows of Resources	21,280,308	3,028,571
NET POSITION		
Net Investment in Capital Assets	39,379,855	31,562,990
Restricted	3,451,835	284,274
Unrestricted (Deficit)	(35,321,076)	7,489,280
Total Net Position	**$ 7,510,614**	**$ 39,336,544**

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position	Component Unit Elmira Water Board
FUNCTIONS/PROGRAMS						
Governmental Activities and Primary Government						
General Governmental Support	$ 4,200,822	$ 639,470	$ -	$ -	$ (3,561,352)	$ -
Public Safety	20,844,575	1,716,653	250,447	-	(18,877,475)	-
Transportation	4,618,849	248,587	148,090	4,352,267	130,095	-
Economic Assistance and Opportunity	903,887	-	79,475	-	(824,412)	-
Culture and Recreation	1,317,160	14,818	-	464,073	(838,269)	-
Home and Community Services	8,934,884	3,412,202	7,409,413	751,924	2,638,655	-
Interest on Debt	752,321	-	-	-	(752,321)	-
Total Governmental Activities	**$ 41,572,498**	**$ 6,031,730**	**$ 7,887,425**	**$ 5,568,264**	(22,085,079)	-
Component Unit						
Elmira Water Board	$ 7,975,663	$ 9,259,060	$ -	$ -	-	1,283,397
Total Component Units	**$ 7,975,663**	**$ 9,259,060**	**$ -**	**$ -**	-	1,283,397
GENERAL REVENUES						
Real Property Taxes					16,083,068	-
Real Property Tax Items					619,219	-
Nonproperty Tax Items					5,803,750	-
Utilities Gross Receipts Tax					263,361	-
Franchise Taxes					401,825	-
Use of Money and Property					454,733	15,636
Sale of Property and Compensation for Loss					234,272	-
Miscellaneous Local Sources					(159,571)	-
(Loss) on Disposal of Assets					-	(44,231)
State Sources					4,851,510	-
Total General Revenues					28,552,167	(28,595)
Change in Net Position					6,467,088	1,254,802
Net Position - Beginning of Year					1,043,526	38,081,742
Net Position - End of Year					**$ 7,510,614**	**$ 39,336,544**

See Notes to Financial Statements

CITY OF ELMIRA

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Major Funds				
		Special Revenue Fund		Total	
	General Fund	Special Grant Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents - Unrestricted	$ 7,176,361	$ -	$ -	$ 278,134	$ 7,454,495
Cash and Cash Equivalents - Restricted	4,821,630	1,020,288	5,094,428	42,368	10,978,714
Temporary Investments - Restricted	17,385,372	605,318	-	2,896,295	20,886,985
Due From Other Funds	31,561	18,113	764,747	59,802	874,223
Due From State and Federal Governments	52,206	2,823,501	1,452,947	-	4,328,654
Due From Other Governments	3,420,327	(25,571)	-	-	3,394,756
Other Receivables, Net	526,480	1,127,439	-	1,000	1,654,919
Loans Receivable, Net	-	3,041,564	-	-	3,041,564
Prepaid Expenses	151,073	-	-	-	151,073
Leases Receivable	541,662	-	-	-	541,662
Total Assets	**$ 34,106,672**	**$ 8,610,652**	**$ 7,312,122**	**$ 3,277,599**	**$ 53,307,045**
LIABILITIES					
Accounts Payable	$ 651,601	$ 256,732	$ 1,074,733	$ 1,378	$ 1,984,444
Accrued Liabilities	3,052,253	-	-	7,345	3,059,598
Due to Other Funds	840,656	286,763	22,872	-	1,150,291
Unearned Revenue	21,874,710	5,670,204	-	171,290	27,716,204
Total Liabilities	26,419,220	6,213,699	1,097,605	180,013	33,910,537
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	-	2,733,242	-	1,000	2,734,242
Leases	538,894	-	-	-	538,894
Total Deferred Inflows of Resources	538,894	2,733,242	-	1,000	3,273,136
FUND BALANCES					
Nonspendable	151,073	-	-	2,896,295	3,047,368
Restricted	96,846	-	6,214,517	59,804	6,371,167
Assigned	1,949,999	-	-	140,487	2,090,486
Unassigned	4,950,640	(336,289)	-	-	4,614,351
Total Fund Balances	7,148,558	(336,289)	6,214,517	3,096,586	16,123,372
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 34,106,672**	**$ 8,610,652**	**$ 7,312,122**	**$ 3,277,599**	**$ 53,307,045**

See Notes to Financial Statements

CITY OF ELMIRA

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Total Governmental Fund Balances		**$ 16,123,372**
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds.		
Land and Construction in Progress	$ 734,637	
Depreciable Capital Assets	139,436,052	
Accumulated Depreciation	(75,103,958)	
Intangible Assets	425,289	
Accumulated Amortization	(102,947)	65,389,073
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		2,734,242
Internal Service Funds are used by management to charge the costs of certain activities, such as health insurance. The assets and liabilities of the Internal Service Funds are included in Governmental Activities in the Statement of Net Position.		402,366
The City's proportion share of the local retirement systems' collective net pension (asset)/liability is not reported in the funds.		
Net Pension Asset - Proportionate Share	$ 845,633	
Net Pension Liability - Proportionate Share	(1,421,075)	(575,442)
Deferred outflows of resources represents a consumption of net position that applies to future periods and, therefore, is not reported in the Governmental Funds. Deferred inflows of resources represents an acquisition of net position that applies to future periods and, therefore, is not reported in the Governmental Funds.		
Deferred Charges on Defeased Debt	$ 113,924	
Deferred Outflows of Resources - Pensions	14,265,115	
Deferred Outflows of Resources - OPEB	9,850,910	
Deferred Inflows of Resources - Pensions	(16,180,359)	
Deferred Inflows of Resources - OPEB	(4,561,055)	3,488,535
Certain accrued expenses reported in the Statement of Net Position do not require the use of current financial resources and, therefore, are not reported as liabilities in Governmental Funds.		
Other Postemployment Benefits Liability	$ (49,685,608)	
Accrued Interest on Long-Term Debt	(316,153)	
Pension Obligations	(800,541)	
Workers' Compensation Liability	(410,745)	
Compensated Absences	(2,710,851)	(53,923,898)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds Payable	$ (25,800,799)	
Leases Payable	(326,835)	(26,127,634)
Net (Deficit) of Governmental Activities		**$ 7,510,614**

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Major Funds				
		Special Revenue Fund			
	General Fund	Special Grant Fund	Capital Projects Fund	Total Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Real Property Taxes	$ 15,524,430	$ -	$ -	$ -	$ 15,524,430
Real Property Tax Items	1,177,857	-	-	-	1,177,857
Nonproperty Tax Items	6,468,936	-	-	-	6,468,936
Departmental Income	4,398,079	118,874	-	180,427	4,697,380
Intergovernmental Charges	774,893	-	-	-	774,893
Use of Money and Property	316,384	12,491	48,074	76,763	453,712
Licenses and Permits	515,770	-	-	-	515,770
Fines and Forfeitures	75,039	-	-	-	75,039
Sale of Property and Compensation for Loss	73,002	-	-	-	73,002
Miscellaneous Local Sources	282,713	6,874	(59,172)	(389,958)	(159,543)
Interfund Revenues	54,657	-	751,924	-	806,581
State Sources	5,194,412	397,542	2,359,817	-	7,951,771
Federal Sources	4,828,689	2,318,292	2,456,523	-	9,603,504
Total Revenues	39,684,861	2,854,073	5,557,166	(132,768)	47,963,332
EXPENDITURES					
General Governmental Support	3,267,357	-	-	-	3,267,357
Public Safety	13,666,508	-	-	2,707	13,669,215
Transportation	1,349,931	-	-	-	1,349,931
Economic Assistance and Opportunity	263,505	410,033	-	-	673,538
Culture and Recreation	814,621	-	-	-	814,621
Home and Community Services	5,124,555	2,723,995	-	344,110	8,192,660
Employee Benefits	10,072,057	-	-	19,157	10,091,214
Debt Service:					
Principal	114,690	-	-	2,870,526	2,985,216
Interest	90,377	-	-	868,150	958,527
Capital Outlay	-	-	8,568,828	-	8,568,828
Total Expenditures	34,763,601	3,134,028	8,568,828	4,104,650	50,571,107
Excess of Revenues (Expenditures)	4,921,260	(279,955)	(3,011,662)	(4,237,418)	(2,607,775)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	-	-	500,749	3,856,776	4,357,525
Interfund Transfers (Out)	(4,567,493)	-	-	(66,100)	(4,633,593)
Proceeds of Obligations	-	-	3,083,342	-	3,083,342
Total Other Financing Sources (Uses)	(4,567,493)	-	3,584,091	3,790,676	2,807,274
Net Change in Fund Balances	353,767	(279,955)	572,429	(446,742)	199,499
Fund Balances (Deficit), Beginning of Year	6,794,791	(56,334)	5,642,088	3,543,328	15,923,873
Fund Balances (Deficit), End of Year	**$ 7,148,558**	**$ (336,289)**	**$ 6,214,517**	**$ 3,096,586**	**$ 16,123,372**

See Notes to Financial Statements

CITY OF ELMIRA

RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2022

Net Change in Fund Balances - Total Governmental Funds		**$ 199,499**
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense and amortization expense. This is the amount by which capital outlay exceeded depreciation and amortization expenses and net book value of disposed assets in the current period.		
Capital Outlay	$ 8,434,133	
Depreciation Expense	(4,309,328)	
Amortization Expense	(102,947)	
Net Book Value of Disposed Assets	(19,157)	4,002,701
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This is the change in unavailable revenue.		94,278
Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which the issuance of new debt exceeded repayment of debt principal.		
Proceeds of Obligations	$ (3,083,342)	
Principal Payments	2,968,980	(114,362)
The issuance of refunding bonds results in a difference between the old and new debt. This deferred amount is amortized annually.		
Amortization of Deferred Charges on Defeased Debt		(41,261)
Premiums and discounts received on obligations are recorded as other financing sources and uses in the Governmental Funds, when received, but are deferred and amortized in the Governmental Activities. This is receipt of new premiums and the amortization of premiums received in previous years.		
Amortization of Bond Premiums		243,929
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in Governmental Funds.		
Accrued Interest Payable	$ 3,538	
Compensated Absences	47,115	
Pension Obligations	69,293	119,946
Changes in the City's proportionate share of net pension (assets)/liabilities and changes in other postemployment benefits have no effect on current financial resources and, therefore, are not reported in the Governmental Funds. In addition, changes in the City's deferred outflows and deferred inflows of resources related to pensions and other postemployment benefits do not affect current financial resources and are, also, not reported in the Governmental Funds.		
Pensions	$ 2,132,278	
OPEB	(447,121)	1,685,157
Internal Service Funds are used by management to charge the costs of certain activities, such as health insurance. The net revenue of the Internal Service Fund is reported with Governmental Activities.		277,201
Change in Net Position of Governmental Activities		**$ 6,467,088**

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2022

	Self-Insurance Fund
ASSETS	
Current Assets	
Temporary Investments - Unrestricted	$ 126,298
Due From Other Governments	276,068
Total Current Assets	402,366
Total Assets	402,366
NET POSITION	
Unrestricted	402,366
Total Net Position	**$ 402,366**

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Self-Insurance Fund
NONOPERATING REVENUES (EXPENSES)	
Interest Income	$ 1,161
Miscellaneous Local Sources	(28)
Total Nonoperating Revenues	1,133
Interfund Transfers In	276,068
Change in Net Position	277,201
Total Net Position, Beginning of Year	125,165
Total Net Position, End of Year	**$ 402,366**

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Self-Insurance Fund
Cash Flows From Operating Activities	
Miscellaneous Local Sources	$ 28
Net Cash Provided (Used) by Operating Activities	28
Cash Flows From Investing Activities	
Interest Income Received	1,161
Purchase of Investments	(1,327)
Net Cash Provided (Used) by Investing Activities	(166)
Net Change Cash and Cash Equivalents	(138)
Cash and Cash Equivalents, Beginning	138
Cash and Cash Equivalents, Ending	**$ -**
Reconciliation of Income From Operations to Net Cash Provided (Used) by Operating Activities:	
(Decrease) Increase Due to Other Funds	$ 28
Net Cash Provided (Used) by Operating Activities	**$ 28**

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2022

	Custodial Funds
ASSETS	
Cash and Cash Equivalents - Unrestricted	$ 57,899
Total Assets	**$ 57,899**
LIABILITIES	
Other Liabilities	$ 57,899
Total Liabilities	57,899
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	-
Total Liabilities and Net Position	**$ 57,899**

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF CHANGES IN FIDICIARY NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Custodial Funds
ADDITIONS	
Fire and Police Deposits	$ 106,396
Total Additions	106,396
DEDUCTIONS	
Fire Insurance Tax	106,396
Total Deductions	106,396
Excess of Additions (Deductions)	**-**
Net Position, Beginning of Year	-
Net Position, End of Year	**$ -**

See Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies**

The basic financial statements of the City of Elmira (the City) have been prepared in conformity with generally accepted accounting principles (U.S. GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

Reporting Entity

The City, which was incorporated in 1906, is governed by the Charter of the City of Elmira, General City Law, other general laws of New York State, and various local laws and ordinances.

The City Council, which is the legislative body responsible for the overall operation of the City, consists of a mayor and council members. The City Manager serves as chief executive officer and the City Chamberlain serves as chief fiscal officer of the City.

The following basic services are provided: police services and law enforcement, fire protection, water facilities and services, street and highway maintenance, recreation facilities and programs, cemetery services, public parking facilities, community development and assistance, and environmental services.

The financial reporting entity consists of the following, as defined by GASB Statement No. 14, "The Financial Reporting Entity," as amended.

- The primary government, which is the City;
- Organizations for which the primary government is financially accountable; and
- Other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete.

The decision to include a potential component unit in the reporting entity is based on the criteria set forth in GASB Statement No. 14, as amended, including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of entities considered in determining the City's reporting entity.

Note 1 **Summary of Significant Accounting Policies - Continued**

Excluded from the Reporting Entity

Elmira City School District
The Elmira City School District was established pursuant to Education Law to provide basic elementary and secondary education. The City is no longer required to enforce collection of unpaid school district real property taxes through an inter-municipal agreement with the County of Chemung in 1996. The County's Civil Service Commission provides routine civil service employment and personnel functions for the School District. However, a separate elected Board of Education is responsible for overall school operations and finances and the school district is neither financially nor administratively dependent upon the City. Consequently, the School District's financial activity is excluded from the City's reporting entity.

Elmira Housing Authority
The Elmira Housing Authority was established in 1942 by a special act of the State Legislature to provide public housing within the City. The legislative body governing the authority consists of seven board members. Two Board members are tenants elected biannually by the qualified tenants of the housing project and five members are appointed by the City Manager, but the City does not exercise substantive authority over the board members. The Authority conducts the elections and provides necessary personnel for inspections. Consequently, the Authority is excluded from the City's reporting entity.

Primary funding sources for the Elmira Housing Authority are state and federal subsidies and tenant rents. The Authority determines and modifies its own budget, sets its own rates, and may issue bonded debt without the City's approval. In addition, the City is not entitled to and cannot otherwise access a majority of the Authority's resources. Consequently, the Authority's financial activity is excluded from the City's reporting entity.

Blended Component Unit

Elmira Urban Renewal Agency
The Building and Housing Development (Elmira Urban Renewal Agency) was established in 1966 by special act of the State Legislature to carry out municipal urban renewal programs generally funded by federal grants. In 1974, the Agency was also designated as the Community Development Agency responsible for administering federal community development grants on behalf of the City. The City Council, with the Mayor as Chairman, comprises the Agency's management. The Agency is funded entirely from federal grant money, and the City is ultimately responsible for the proper disposition of grant funds and any debt incurred by the Agency. Separate audited financial statements are issued for the Elmira Urban Renewal Agency, which can be obtained by writing to the Elmira Urban Renewal Agency, at 317 East Church Street, Elmira, New York 14901.

Note 1 **Summary of Significant Accounting Policies - Continued**

Discretely Presented Component Unit

Elmira Water Board
The Elmira Water Board, established by charter provisions, is a local water company which provides water to various communities in the County of Chemung. The executive body of the Elmira Water Board, which manages operations of the Board, consists of five commissioners elected by residents of the City. Revenues are primarily generated from billings to customers for water usage.

The Elmira Water Board is a special-purpose government engaged only in business-type activities. The accounts for this component unit represent activity and balances for the fiscal year ended December 31, 2022. Separate audited financial statements are issued for the Elmira Water Board, which can be obtained by writing to The Elmira Water Board, General Manager, 261 W. Water Street, Elmira, New York 14901.

Basic Financial Statements
The City's basic financial statements include both Government-Wide (reporting the City as a whole) and Governmental Fund financial statements (reporting the City's Major Funds.) Both the Government-Wide and Governmental Fund financial statements categorize primary activities as either Governmental or Business-Type. The City's general governmental support, education, public safety, transportation, public health, highways and streets, economic assistance and opportunity, culture and recreation, and home and community services are classified as Governmental Activities. The City has no Business-Type Activities.

Government-Wide Financial Statements
The Government-Wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of activities for the primary government and its discretely presented component unit. Government-wide financial statements do not include the activities reported in the Fiduciary Funds. This Government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

In the Government-Wide Statement of Net Position, the Governmental Activities column is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts - net investment in capital assets, restricted, and unrestricted. The City first utilizes restricted resources to finance qualifying activities.

Note 1 **Summary of Significant Accounting Policies - Continued**

Government-Wide Financial Statements - Continued
The Statement of Activities reports both the gross and net cost for each of the City's functions or programs. Gross expenses are direct expenses, including depreciation, specifically associated with a service, program, or department and, therefore, are clearly identifiable to a particular function. These expenses are offset by program revenues - charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the program or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the City, with certain limited exceptions. The net cost represents the extent to which each function or program is self-financing or draws from the general revenues of the City.

Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas.

Governmental Fund Financial Statements
The financial transactions of the City are reported in individual funds in the Governmental Fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures or expenses. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The City records its transactions in the funds described below.

Governmental Funds
Governmental Funds are those through which most governmental functions are financed. The acquisition, use, and balances of expendable financial resources, and the related liabilities are accounted for through Governmental Funds. The measurement focus of the Governmental Funds is based upon determination of financial position and changes in financial position. The following are the City's Governmental Funds:

Major Funds

- General Fund - Accounts for revenues (i.e., general tax and other from state, federal, and local sources) not required by law or other provision to be accounted for in other funds and which finance the basic governmental functions provided by the City.

Note 1 **Summary of Significant Accounting Policies - Continued**

Major Funds - Continued

- Special Revenue Fund **-** Accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. The following Special Revenue Fund is reported as a Major Fund:

  - Special Grant Fund - Comprised of the Community Development Fund and the Economic Development Fund. These are used to account for monies distributed by the federal government and expended pursuant to rules and regulations as set forth by the Department of Housing and Urban Development and other federal agencies.

- Capital Projects Fund - Accounts for capital improvements to the City of Elmira for infrastructure, transportation, and recreational purposes financed primarily by proceeds of obligations, state and federal grants, and transfers from other funds.

Non-Major Funds

- Debt Service Fund - Accounts for the accumulation of resources for, and the payments of, general long-term debt; including principal, interest, and related costs.

- Permanent Fund - Accounts for assets donated for cemetery maintenance that are permanently restricted. The principal portion of this fund is invested pursuant to §215 of the City Charter and interest and dividend earnings are expended for routine cemetery operations in a Special Revenue Fund.

- Special Revenue Funds **-** Account for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. The following Special Revenue Funds are reported as Non-Major Funds:

  - Miscellaneous Special Revenue Fund - Consists of the Woodlawn Cemetery Special Revenue Fund. Accounts for operation of the City's municipally owned cemetery.

  - Police Seizure Fund - Used to account for equitable sharing payments returned to the City from the federal government when the City has joint involvement with the DEA or another federal agency in seizing illegal assets.

  - Elmira Urban Renewal Agency Fund - Used to account for activity of the City's blended component unit.

Note 1 **Summary of Significant Accounting Policies - Continued**

Proprietary Fund - Accounts for ongoing organizations or activities similar to those found in the private sector. The measurement focus is based on determination of net income, financial position, and changes in financial position. The following Proprietary Fund is utilized:

- Internal Service Fund - Governmental Activities-Type fund accounts for special activities or services provided by one department to other departments or to other governments on a cost-reimbursement basis. Included is the following:
    - Self Insurance Fund - Established by the City of Elmira to account for reserve funding for the retained portion of liability claims and for certain claims and judgments.

Fiduciary Fund - Accounts for assets held by the local government in a trustee or custodial capacity. The following is the City's fiduciary fund:

- Custodial Fund - Accounts for money and/or property received and held in the capacity of trustee, custodian, or agent.

Basis of Accounting/Measurement Focus
Basis of accounting refers to *when* revenues and expenditures and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus. Measurement focus is the determination of *what* is measured, such as expenditures or expenses.

- Accrual Basis - The Government-Wide financial statements, Proprietary Fund financial statements, and Fiduciary Fund financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, deferred inflows of resources and liabilities, including capital assets, as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

- Modified Accrual Basis - Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Material revenues accrued include real property taxes, state and federal aid, sales tax, and certain user charges. The City considers property tax receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year.

Note 1 **Summary of Significant Accounting Policies - Continued**

Basis of Accounting/Measurement Focus - Continued
All other revenues deemed collectible within one year after year end are recognized as revenues in the current year. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made. Expenditures are recorded when incurred. The cost of capital assets is recognized as an expenditure when received. Exceptions to this general rule are that 1) principal and interest on indebtedness are not recognized as an expenditure until due, and 2) compensated absences, such as vacation and sick leave, which vest or accumulate, are charged as an expenditure when paid.

Unearned Revenues
The City reports unearned revenues on its Statement of Net Position and its Balance Sheet. On the Statement of Net Position and Balance Sheet, unearned revenue arises when resources are received by the City before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. In subsequent periods, when the City has legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Deferred Outflows/Deferred Inflows of Resources
In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources related to pensions, debt, and postemployment benefits in the Statement of Net Position. The types of deferred outflows of resources related to pensions, debt, and postemployment benefits are described in Notes 7, 9, and 11, respectively.

In addition to liabilities, the Statement of Net Position report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. On the Balance Sheet, the City reports unavailable revenue, one type of deferred inflows, whish arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from loans receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The City also reports deferred inflows of resources related to pensions and postemployment benefits which are further described in Note 7 and 11, respectively.

Note 1 **Summary of Significant Accounting Policies - Continued**

Deferred Outflows/Deferred Inflows of Resources - Continued

The City determines if an arrangement is or contains a lease at inception. The City records assets and lease obligations for leases in which they are the lessee, and lease receivables and deferred inflows of resources for leases in which they are the lessor, which are initially based on the discounted future minimum lease payments over the term of the lease. The City used the rate implicit in the lease agreements. In some cases, the implicit rate is not easily determinable, and the City elects to use its incremental borrowing rate in calculating present value of lease payments. The City will recognize short-term lease expense or revenue for these leases on a straight-line basis over the term of the lease.

Lease term is defined as the non-cancelable period of the lease plus any options to extend the lease when it is reasonably certain that it will be exercised. For leases with a term, including renewals, of 12 months or less, no intangible lease assets or lease obligations are recorded on the Statement of Net Position. The City's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Amortization expense for leases is recognized based on the amortization schedules and is included operational expenses. Interest expense is recognized using the effective interest method. Variable payments, short-term rentals, and payments associated with non-lease components are expensed as incurred.

Property Taxes

City real property taxes are levied annually on or before the first meeting of the City Council in the month of March and become a lien on or before the 15th of April each year. Taxes are collected in two equal installments, one on May 15, the other on September 15. The County of Chemung reimburses the City for uncollected amounts annually on February 28.

Insurance

The City assumes the liability for most risk including, but not limited to, property damage and personal injury liability. Judgments and claims are recorded when it is probable that an asset had been impaired or a liability had been incurred and the amount of the loss can be reasonably estimated.

Compensated Absences

Pursuant to resolutions of the City Council and contractual agreements, City employees are granted vacation and sick leave and earn compensatory absences in varying amounts. In the event of termination or upon retirement, certain City employees are entitled to payment for accumulated vacation and sick leave, and unused compensatory absences at various rates, subject to certain maximum limitations. Expenditures for these fringe benefits are recorded in Governmental Funds at the time the benefit is paid.

Note 1 **Summary of Significant Accounting Policies - Continued**

Long-Term Obligations

In the Government-Wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable Governmental Activities. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses/expenditures in the period incurred.

Cash and Cash Equivalents

For financial statement purposes, including the Statement of Cash Flows for the Proprietary Fund; cash on hand, demand deposits, and all highly liquid investments of three months or less are considered as cash equivalents. City monies must be deposited in Federal Deposit Insurance Corporation (FDIC)-insured commercial banks or trust companies that are designated as official depositories of the City. The City is authorized to use demand accounts and certificates of deposit.

Capital Assets

All capital assets, which include land, buildings, improvements other than buildings, machinery and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), including the right to use assets acquired through financed lease agreements, are valued at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance that do not add to the value of the asset or materially extend the life of the asset, are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives of the assets. Amortization expense is recorded in line with payments on lease liabilities. Governmental capital assets having a useful life of greater than two years and purchased or acquired with an original cost of over $15,000 for machinery and equipment, $2,500 for office furniture and equipment, $15,000 for building and land improvements and renovations, and $25,000 for infrastructure assets are capitalized. The estimated useful lives for governmental capital assets are as follows:

Buildings	15 - 25 Years
Improvements	10 - 25 Years
Machinery and Equipment	4 - 15 Years
Infrastructure	10 - 50 Years

Major outlay for capital assets and improvements are capitalized as projects are constructed. No interest on construction in progress has been capitalized during the current fiscal year.

Note 1 **Summary of Significant Accounting Policies - Continued**

Other Postemployment Benefits

In addition to providing pension benefits, the City provides partial health insurance coverage and survivor benefits for retired employees and their survivors. Substantially all of the City's full-time employees may become eligible for health insurance benefits for ten years after retirement at approximately no cost if they reach normal retirement age and have 10 or more continuous years of service for management and 20 years for union members. Police and Fire retirees receive 12 years of health insurance benefits at no cost. Health care benefits and survivors' benefits are provided by the City's self-insurance plan. Charges are based on benefits and administrative costs paid during the year. The City recognizes the cost of providing benefits by recording its share of insurance premiums as an expenditure in the year paid.

The City follows GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions." The City's liability for other postemployment benefits has been recorded in the Statement of Net Position in accordance with that statement. See Note 11 regarding other postemployment benefit liability.

Investments

The City's investment policies are governed by state statutes. In addition, the City has its own written investment policy. Permissible investments include obligations of the United States Treasury, obligations guaranteed by United States agencies where payment of principal and interest are guaranteed by the United States, repurchase agreements and obligations of New York State or its localities. Investments are stated at fair value and are held by the City's third party custodial banks.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Equity Classifications - Government-Wide Financial Statements

Equity is classified as net position and displayed in three components:

- Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- Restricted - Consists of resources with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

- Unrestricted - Consists of all other resources that do not meet the definition of "restricted" or "net investment in capital assets."

Note 1 **Summary of Significant Accounting Policies - Continued**

Equity Classifications - Governmental Fund Financial Statements
The City classifies fund balance to reflect spending constraints on resources, rather than availability for appropriation. This approach is intended to provide users more consistent and understandable information about a fund's net resources.

Constraints are broken into five classifications: nonspendable, restricted, committed, assigned, and unassigned. These classifications serve to inform readers of the financial statements of the extent to which the government is bound to honor any constraints on specific purposes for which resources in a fund can be spent.

- Nonspendable - Consists of assets inherently nonspendable in the current period either because of their form or because they must be maintained intact; including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and endowments principal.

- Restricted - Consists of amounts subject to legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and enforced externally; or through constitutional provisions or enabling legislation. Most of the City's legally adopted reserves are reported here.

- Committed - Consists of amounts subject to a purpose constraint imposed by formal action of the government's highest level of decision-making authority prior to the end of the fiscal year and requires the same level of formal action to remove said constraint.

- Assigned - Consists of amounts subject to a purpose constraint representing an intended use established by the government's highest level of decision-making authority, or their designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund. In funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.

- Unassigned - Represents the residual classification of the government's General Fund, and could report a surplus or deficit. In funds other than the General Fund, the unassigned classification should only be used to report a deficit balance resulting from overspending amounts restricted, committed, or assigned for specific purposes.

The City has not adopted any resolutions to commit fund balance. Currently, fund balance is assigned by the Chamberlain for encumbrances and designations and the City Council, by resolution, approves fund balance appropriations for the following year's budget. The City's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

Note 1 **Summary of Significant Accounting Policies - Continued**

Fund Equity

Reservations of fund balances are created to either satisfy legal restrictions or to plan for future expenditures. A designation of assigned fund balances in Governmental Funds indicates the use of these resources in the subsequent year's budget. Proprietary Fund equity is classified the same as in the Government-wide financial statements. The following reserve funds are utilized by the City:

- Reserve for Debt - Used to accumulate resources for payment of future principal and interest on long-term debt. This reserve is accounted for in the Debt Service Fund.

- Reserve for Other Purposes - Established for various purposes, including police seizure and cemetery maintenance funds, aggregated, and reported in the Miscellaneous Special Revenue Fund, Police Seizure Fund, and Permanent Fund.

- Reserve for Insurance - Used to accumulate funds to pay minor uninsured claims and reported in the General Fund.

Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Proprietary Fund are charged to customers for sales and services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Operating and Nonoperating Revenues and Expenses - Elmira Water Board

Operating revenues of Elmira Water Board consist of user fees. Operating expenses consist of salaries, wages and benefits, contractual services, and depreciation and amortization. Transactions related to capital and financing activities, non-capital financing activities, investing activities and interfund transfers from other funds are components of non-operating income.

Note 1 Summary of Significant Accounting Policies - Continued

Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, it is the City's policy to apply restricted funds before unrestricted funds, unless otherwise prohibited by legal requirements. Certain assets are classified on the Statement of Net Position as restricted because their use is limited. The proceeds of bond and note sales can only be used for the stated purpose of the borrowing. Property taxes collected for debt service payments are legally restricted for that purpose. Community Development Block Grant Funds must be used only for approved programs. Cemetery Perpetual Care Funds cannot be expended. However, the interest earnings can be spent for cemetery maintenance functions. It is the City's policy to spend the interest earnings each fiscal year.

New Accounting Standards

The City adopted and implemented the following current Statements of GASB effective for the year ended December 31, 2022:

- GASB has issued Statement No. 87, "Leases."

Future Changes in Accounting Standards

- GASB has issued Statement No. 96, "Subscription-Based Information Technology Arrangements," effective for the year ending December 31, 2023.

- GASB has issued Statement No. 101, "Compensated Absences," effective for the year ending December 31, 2024.

The City will evaluate the impact these pronouncements may have on its financial statements and will implement them as applicable and when material.

Note 2 Stewardship, Compliance, and Accountability

Deficit Net Position

At December 31, 2022, the Government-Wide Statement of Net Position had an unrestricted deficit net position of $35,321,076. This is the result of the requirement to record other postemployment benefits liability with no requirement or mechanism to fund this liability. The deficit is not expected to be eliminated during the normal course of operations.

Deficit Fund Balance

At December 31, 2022, the Special Grant Fund had a deficit fund balance of $336,289. This is expected to be eliminated through the course of normal operations.

Note 3 **Cash and Investments**

The City's investment policies are governed by state statutes. In addition, the City has its own written investment policy. Permissible investments include obligations of the United States Treasury, United States Agencies where payment of principal and interest are guaranteed by the United States, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for demand deposits and certificates of deposit. Deposits must be fully secured by insurance of the FDIC or by obligations pledged as collateral which must be obligations of the United States and its agencies, or obligations of the state or its municipalities. Collateral must be delivered to the City or a custodial bank with which the City has entered into a written custodial agreement. The agreement outlines the basic responsibilities of the bank for securities pledged to secure time deposits. The custodial agreement provides that the collateral securities are held separate from the assets of the custodial bank; that the custodian takes possession of the securities exclusively for the City; that the securities are free of any claims against the trading bank; and that any claims of the custodian are subordinate to the claims of the local government.

The City’s written investment policy requires that repurchase agreements be purchased from banks located within the state and that underlying securities must be obligations of the Federal government. Underlying securities must have a market value of at least 100% of the cost of the repurchase agreement.

Deposits and investments are valued at cost plus accrued interest.

The primary government’s total financial institution (bank) balance at December 31, 2022 was $8,162,380.

Total financial institution (bank) balances for the discretely presented component unit at December 31, 2022 were as follows:

Component Unit	Bank Balances	Carrying Value
Elmira Water Board	Unavailable	$ 8,376,841

Investments are stated at cost plus accrued interest.

Note 3 **Cash and Investments - Continued**

The following investments are held by the City:

Investments	Cost	Fair Value	Description
General Fund	$ 17,385,372	$ 17,385,372	See Below
Special Grant Fund	605,318	605,318	Certificate of Deposit
Self Insurance Fund	126,298	126,298	Certificate of Deposit
Permanent Fund	2,913,363	2,896,295	See Below
Total	**$ 21,030,351**	**$ 21,013,283**	

The Woodlawn Cemetery Commission maintains a non-expendable Permanent Fund, which is reported as a Non-Major Fund and a Cemetery Maintenance Fund, which is reported as a Non-Major Special Revenue Fund. These funds are not governed by the City's written investment policy but are invested pursuant to §215 of the City Charter.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of December 31, 2022:

Investments	Cost	Fair Value	Level
Cash, Money Market Funds, and Government Obligations	$ 329,894	$ 329,894	(1)
Certificates of Deposit	10,116,281	10,064,463	(2)
U.S. Treasury Bills	8,000,707	8,052,525	(1)
Equities	835,232	1,012,741	(1)
Mutual Funds	1,748,237	1,553,660	(1)
Total	**$ 21,030,351**	**$ 21,013,283**	

Note 3 **Cash and Investments - Continued**

Restricted Cash and Investments

City of Elmira
Restricted cash and investments include:

Restricted	Cash	Investments
Insurance Reserve	$ 96,846	$ -
Coronavirus State and Local Fiscal Recovery Funds	4,724,784	17,385,372
Home and Community	1,062,656	-
Debt Service	6,729	-
Capital Projects	5,087,699	-
Cities Rise		605,318
Subtotal	10,978,714	17,990,690
Cemetery Maintenance	-	2,896,295
Total	**$ 10,978,714**	**$ 20,886,985**

Elmira Water Board
Restricted cash represents unspent note proceeds and funds set aside for future capital expenditures, debt service, and retirement or postemployment benefit contributions. Certain restricted cash funds are restricted by grantors or by law through the Water Board's charter. At December 31, 2022 restricted cash totaled $1,367,150, of which $284,274 was recorded as net assets restricted for capital improvement on the Statement of Net Position. Restricted cash balances consist of the following at December 31, 2022:

Water System Improvement Fund	$ 2,197
New York State Employee's Retirement Reserve Fund	394,917
Employee Benefit Reserve Fund	194,622
Capital Reserve Fund	282,076
Debt Service Fund	493,338
Total	**$ 1,367,150**

Note 4 **Property Taxes**

Each year, the County of Chemung pays the City the entire amount of delinquent taxes from the immediately preceding year. An intermunicipal agreement between the City and the County provides payment by February 28 of the subsequent year. Therefore, substantially all tax liens will be collected within the first sixty (60) days of the subsequent year.

Note 5 **Due From State and Federal Government**

Due from state and federal governments at December 31, 2022 are as follows:

Highway Project Reimbursements	$ 1,452,947
Community Development Block Grant	2,006,823
LEAD Hazard Grant	178,629
Home Investment Partnership Program	638,049
Other	52,206
Total	**$ 4,328,654**

Note 6 **Capital Assets**

A summary of changes in the City's capital assets at December 31, 2022 follows:

Governmental Activities	Balance at December 31, 2021	Additions	Deletions/ Reclassifications	Balance at December 31, 2022
Non-Depreciable Capital Assets				
Land	$ 734,637	$ -	$ -	$ 734,637
Total Non-Depreciable Capital Assets	734,637	-	-	734,637
Depreciable Capital Assets				
Buildings	14,044,782	-	-	14,044,782
Improvements	3,715,658	721,705	-	4,437,363
Machinery and Equipment	16,211,611	550,832	(572,306)	16,190,137
Infrastructure	97,696,254	7,067,516	-	104,763,770
Total Depreciable Capital Assets	131,668,305	8,340,053	(572,306)	139,436,052
Intangible Lease Assets	331,209	94,080	-	425,289
Total Historical Cost	132,734,151	8,434,133	(572,306)	140,595,978
(Less) Accumulated Depreciation				
Buildings	(12,800,792)	(102,538)	-	(12,903,330)
Improvements	(1,498,329)	(181,866)	-	(1,680,195)
Machinery and Equipment	(12,980,209)	(640,012)	553,149	(13,067,072)
Infrastructure	(44,068,449)	(3,384,912)	-	(47,453,361)
Total Accumulated Depreciation	(71,347,779)	(4,309,328)	553,149	(75,103,958)
Intangible Lease Assets	-	(102,947)	-	(102,947)
Governmental Activities Capital Assets, Net	**$ 61,386,372**	**$ 4,021,858**	**$ (19,157)**	**$ 65,389,073**

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 6 **Capital Assets - Continued**

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Governmental Support	$ 98,553
Public Safety	517,571
Transportation	3,200,956
Economic Assistance and Opportunity	170,439
Culture and Recreation	319,205
Home and Community Services	105,551
Total	**$ 4,412,275**

A summary of changes in the Elmira Water Board's capital assets follows:

Type	Balance at December 31, 2021	Additions	Deletions	Balance at December 31, 2022
Non-Depreciable Capital Assets				
Land	$ 510,227	$ -	$ -	$ 510,227
Construction in Progress	22,785	235,194	(223,398)	34,581
Total Non-Depreciable Capital Assets	533,012	235,194	(223,398)	544,808
Depreciable Capital Assets				
Source of Supply	4,351,845	-	-	4,351,845
Power and Pumping	4,144,553	27,091	-	4,171,644
Purification and Treatment	16,102,039	67,922	(37,122)	16,132,839
Distribution	36,670,174	561,434	(55,288)	37,176,320
Other	4,509,042	42,227	(2,347)	4,548,922
Total Depreciable Capital Assets	65,777,653	698,674	(94,757)	66,381,570
(Less) Accumulated Depreciation	(32,133,805)	(1,258,077)	50,526	(33,341,356)
Elmira Water Board Capital Assets, Net	**$ 34,176,860**	**$ (324,209)**	**$ (267,629)**	**$ 33,585,022**

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS and PFRS) (the Systems)**

Employees' Retirement System (ERS) and Police and Fire Retirement System (PFRS)

The City participates in the New York State and Local Employees' Retirement System which include the New York State and Local Employees' Retirement System plan (ERS) and the New York State Local Police and Fire Retirement System plan (PFRS). These plans are cost-sharing multiple-employer defined benefit pension plans (System). The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a state statute. The System is included in the state's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

Summary of Significant Accounting Policies

The System is noncontributory except for employees who joined after July 27, 1976, who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0 to 3.5% of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31.

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS and PFRS) (the Systems) - Continued**

Contributions
The City participates in New York State's Employer's Contribution Stabilization Program (Program), which allows it to amortize a portion of the actuarially required contribution. Contributions for the current year and two preceding Plan years were equal to 100% of the contributions required under the program and were as follows:

	2022	2021	2020
ERS	**$ 394,419**	$ 472,095	$ 422,579
PFRS	**2,920,250**	2,666,188	2,648,839
ERS - EWB	**300,112**	412,660	367,218

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At December 31, 2022, the City reported the following (asset)/liability for its proportionate share of the net pension (asset)/liability for each of the System plans. The net pension (asset)/liability was measured as of March 31, 2022. The total pension liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation. The City's proportionate share of the net pension (asset)/liability was based on a projection of the City's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was derived from reports provided to the City by the Systems.

	ERS	PFRS
Actuarial Valuation Date	4/1/2020	4/1/2020
Net Pension (Asset)/Liability	$ (8,174,585,678)	$ 568,042,423
City's Proportionate Share of the Plan's Total Net Pension (Asset)/Liability	(845,633)	1,421,075
City's Share of the Net Pension (Asset)/Liability	0.0103447%	0.2501696%
Elmira Water Board's Proportionate Share of the Plan's Total Net Pension (Asset)/Liability	(701,341)	-
Elmira Water Board's Share of the Net Pension (Asset)/Liability	0.0085795%	-

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS and PFRS) (the Systems) - Continued**

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

For the year ended December 31, 2022, the City recognized pension expense of $162,109 for ERS and $1,076,411 for PFRS in the Government-Wide financial statements. The Elmira Water Board recognized pension expense of $20,241 for ERS.

At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	City - ERS	City - PFRS	EWB - ERS
Deferred Outflows of Resources			
Differences Between Expected and Actual Experience	$ 64,041	$ 766,112	$ 53,113
Changes in Assumptions	1,411,267	8,505,440	1,170,460
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	-	-	-
Changes in Proportion and Differences Between the City's Contributions and Proportionate Share of Contributions	692,121	10,691	616,424
City's Contributions Subsequent to the Measurement Date	441,650	2,373,793	300,112
Total Deferred Outflows of Resources	**$ 2,609,079**	**$ 11,656,036**	**$ 2,140,109**
Deferred Inflows of Resources			
Differences Between Expected and Actual Experience	$ 83,065	$ -	$ 68,892
Changes in Assumptions	23,814	-	19,750
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,769,095	11,940,740	2,296,598
Changes in Proportion and Differences Between the City's Contributions and Proportionate Share of Contributions	656,627	707,018	588,477
Total Deferred Inflows of Resources	**$ 3,532,601**	**$ 12,647,758**	**$ 2,973,717**

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS and PFRS) (the Systems) - Continued**

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

City contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the net pension (asset)/liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending	City - ERS	City - PFRS	EWB - ERS
2023	$(202,901)	$ (807,666)	$ (167,559)
2024	(305,711)	(1,133,230)	(253,817)
2025	(709,563)	(2,938,407)	(590,949)
2026	(146,997)	1,511,198	(121,395)
2027	-	2,590	-
Thereafter	-	-	-

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date.

Significant actuarial assumptions used in the valuations were as follows:

	ERS	PFRS
Measurement Date	March 31, 2022	March 31, 2022
Actuarial Valuation Date	April 1, 2021	April 1, 2021
Investment Rate of Return	5.9%	5.9%
Salary Increases	4.4%	6.2%
Cost of Living Adjustments	1.4%	1.4%
Inflation Rate	2.9%	2.9%

Annuitant mortality rates are based on April 1, 2015 - March 31, 2020 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2020.

The actuarial assumptions used in the April 1, 2021 valuation are based on the results of an actuarial experience study for the period April 1, 2015 - March 31, 2020.

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS and PFRS) (the Systems) - Continued**

Actuarial Assumptions - Continued

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each target asset allocation percentage and by adding expected inflation.

Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below:

	ERS and PFRS
Measurement Date	March 31, 2022
Asset Type	
Domestic Equities	3.3%
International Equities	5.9%
Private Equities	6.5%
Real Estate	5.0%
Opportunistic Portfolio/ARC	4.1%
Credit	3.8%
Real Assets	5.6%
Cash	(1.0%)

Discount Rate

The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes contributions from plan members will be made at the current contribution rates and contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS and PFRS) (the Systems) - Continued**

Sensitivity of the Proportionate Share of the Net Pension (Asset)/Liability to the Discount Rate Assumption
The following presents the EWB and the City's proportionate share of the net pension (asset)/liability calculated using the discount rate of 5.9%, as well as what the proportionate share of the net pension (asset)/liability would be if it were calculated using a discount rate that is 1 percentage point lower or higher than the current rate:

ERS	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
EWB Proportionate Share of the Net Pension (Asset)/Liability	$ 1,805,244	$ (701,341)	$ (2,797,979)
City's Proportionate Share of the Net Pension (Asset)/Liability	2,176,651	(845,633)	(3,373,628)

PFRS	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
City's Proportionate Share of the Net Pension (Asset)/Liability	$ 15,807,264	$ 1,421,075	$ (10,486,870)

Pension Plan Fiduciary Net Position
The components of the current-year net pension (asset)/liability of the employers as of the respective valuation dates were as follows:

	Dollars in Thousands	
	ERS	PFRS
Measurement Date	March 31, 2022	March 31, 2022
Employers' Total Pension Liability	$ 223,874,888	$ 42,237,292
Plan Net Position	(232,049,473)	(41,669,250)
Employers' Net Pension (Asset)/Liability	**$ (8,174,585)**	**$ 568,042**
Ratio of Plan Net Position to the Employers' Total Pension Liability	103.7%	98.7%

Note 7 **Pension Obligations - New York State and Local Employees' Retirement System (ERS and PFRS) (the Systems) - Continued**

Payables to the Pension Plan

Employer contributions are paid annually based on the Systems' fiscal year which ends on March 31. Accrued retirement contributions as of December 31, 2022 represent the projected employer contribution for the period of April 1, 2022 through December 31, 2022 based on estimated wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of December 31, 2022 amounted to $-0- for ERS and $2,373,791 for PFRS, which is reported within accrued liabilities.

Current Year Activity

The following is a summary of current year activity:

City - ERS	Beginning Balance	Change	Ending Balance
Net Pension (Asset)	$ -	$ (845,633)	$ (845,633)
Net Pension Liability	9,042	(9,042)	-
Deferred Outflows of Resources	(2,240,334)	(368,745)	(2,609,079)
Deferred Inflows of Resources	2,682,440	850,161	3,532,601
Total	**$ 451,148**	**$ (373,259)**	**$ 77,889**

PFRS	Beginning Balance	Change	Ending Balance
Net Pension Liability	$ 4,421,008	$ (2,999,933)	$ 1,421,075
Deferred Outflows of Resources	(14,044,730)	2,388,694	(11,656,036)
Deferred Inflows of Resources	13,795,538	(1,147,780)	12,647,758
Total	**$ 4,171,816**	**$ (1,759,019)**	**$ 2,412,797**

EWB - ERS	Beginning Balance	Change	Ending Balance
Net Pension (Asset)	$ -	$ (701,341)	$ (701,341)
Net Pension Liability	9,111	(9,111)	-
Deferred Outflows of Resources	(2,235,260)	95,151	(2,140,109)
Deferred Inflows of Resources	2,686,220	287,497	2,973,717
Total	**$ 460,071**	**$ (327,804)**	**$ 132,267**

Note 8 **Short Term Debt**

Liabilities for revenue anticipation notes (RANs) and tax anticipation notes (TANs) are generally accounted for in the General Fund and are issued to provide working capital. Liabilities for bond anticipation notes (BANs) are generally accounted for in the Capital Projects Fund and are issued to fund capital improvements. Principal payments on BANs must be made annually.

The notes or renewal thereof may not extend more than two years beyond the original date of issue unless a portion is redeemed within two years and within each 12-month period thereafter. State law requires BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided stipulated annual reductions of principal are made. The City did not issue or redeem any RANs, TANs or BANs during the year.

Note 9 **Long Term Debt**

Constitutional Debt Limit

At December 31, 2022, the total outstanding indebtedness of the City, including the Elmira Water Board, aggregated to $26,487,625. Of this amount, $24,534,802 was subject to the City's constitutional debt limit, and represented approximately 51.7% of its debt limit.

Serial Bonds

The City borrows money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets.

Note 9 **Long Term Debt - Continued**

Other Long Term Liabilities
In addition to the above long term debt, the local government had the following noncurrent liabilities:

- Compensated absences represent the value of earned and unused portion of the liability for compensated absences. The liability is liquidated in the General, Special Grant, and Miscellaneous Special Revenue Funds.
- Pension obligations represent the supplemental retirement payment for employees under General Municipal Law §207a: $801,983; the amortization of the annual retirement system obligation is liquidated in the General Fund.
- Workers' compensation liability represents the City's share of the Public Entity Trust of New York deficit. The amortization of the liability is for 20 years at 3%. This liability is liquidated in the General Fund.

Changes in Long Term Liabilities
The following is a summary of changes in long-term liabilities for the year ended December 31, 2022:

	Payable at December 31, 2021	Additions	Deletions	Payable at December 31, 2022	Amount Due Within One Year
Bonds	$ 24,416,066	$ 2,989,262	$ (2,870,526)	$ 24,534,802	$ 2,861,082
Unamortized Premium	1,509,926	-	(243,929)	1,265,997	215,186
Total Bonds	25,925,992	2,989,262	(3,114,455)	25,800,799	3,076,268
Pension Obligations - §207	853,598	-	(53,057)	800,541	51,244
Workers' Compensation Liability	426,981	-	(16,236)	410,745	21,955
Leases Payable	331,209	94,080	(98,454)	326,835	113,789
Compensated Absences	2,757,966	-	(47,115)	2,710,851	-
Total	**$ 30,295,746**	**$ 3,083,342**	**$ (3,329,317)**	**$ 30,049,771**	**$ 3,263,256**

	Beginning Balance	Issued	Redeemed	Ending Balance	Amounts Due Within One Year
Deferred Charges on Defeased Debt	$ (155,185)	$ -	$ 41,261	$ (113,924)	$ (35,131)
Total	**$ (155,185)**	**$ -**	**$ 41,261**	**$ (113,924)**	**$ (35,131)**

Additions and deletions to compensated absences are shown net, as it is impracticable to determine these amounts separately.

Note 9 **Long Term Debt - Continued**

Changes in Long Term Liabilities - Continued
During August 2021, the City issued $6,442,000 in general obligation bonds, with interest rates of 2% to 4%. The City issued the bonds to advance refund the $6,892,700 of outstanding various general obligation bonds with interest rates ranging from 2% to 5%. The City used the net proceeds along with other resources to purchase U.S. government securities. These securities were deposited into an irrevocable trust to provide all future debt service on the refunded portion of the bonds. As a result, the $6,892,700 in bonds is considered defeased and the liability has been removed from the financials statements. The outstanding principal of the defeased bonds was $5,702,766 at December 31, 2022.

Summary of Serial Bonds
As of December 31, 2022, serial bonds, including issue and maturity dates and interest rates, consisted of the following:

Description of Issue	Date of Issue	Final Maturity	Interest Rate	Payable to Maturity
2014 Public Improvement	04/2014	04/2025	1.00-3.00%	$ 825,000
2014 Advance Refunding Bond	03/2014	08/2027	1.75-5.00%	465,000
2015 Public Improvement	05/2015	05/2025	2.00-2.15%	939,940
2016 Public Improvement	07/2016	07/2031	3.00-3.25%	1,965,000
2019 Public Improvement	07/2019	07/2033	5.00%	4,190,000
2020 Public Improvement	07/2020	07/2035	5.00%	4,065,000
2021 Advance Refunding Bond	08/2021	05/2029	2.00-4.00%	5,305,600
2021 Public Improvement	07/2021	01/2039	2.00-2.125%	3,790,000
2022 Public Improvement	07/2021	01/2039	3.375-4.00%	2,989,262
Subtotal Bonds				24,534,802
Add Unamortized Premium				1,265,997
Total Bonds				**$ 25,800,799**

Interest expense on long term debt is calculated as follows:

Interest Paid	$ 958,527
Plus Amortization of Deferred Charges on Defeased Debt	41,261
(Less) Amortization of Premium	(243,929)
(Less) Interest Accrued in Prior Year	(319,691)
Add Interest Accrued in Current Year	316,153
Total	**$ 752,321**

Note 9 **Long Term Debt - Continued**

Future Debt Service Requirements

The following tables summarize the City's future debt service requirements as of December 31, 2022:

Year	Serial Bonds Principal	Serial Bonds Interest	Total Serial Bonds
2023	$ 2,861,082	$ 926,777	$ 3,787,859
2024	2,986,880	803,336	3,790,216
2025	2,586,240	702,250	3,288,490
2026	2,052,200	613,812	2,666,012
2027	1,985,400	534,854	2,520,254
2028-2032	7,478,000	1,680,258	9,158,258
2033-2037	4,060,000	418,104	4,478,104
2038-2049	525,000	16,462	541,462
Total	**$ 24,534,802**	**$ 5,695,853**	**$ 30,230,655**

Year	Pension Obligations - §207 Principal	Pension Obligations - §207 Interest	Workers' Compensation Principal	Workers' Compensation Interest	Total Pension and Workers' Compensation Amortization
2023	$ 51,244	$ -	$ 21,955	$ 11,909	$ 85,108
2024	51,244	-	22,623	11,241	85,108
2025	51,244	-	23,311	10,553	85,108
2026	51,244	-	24,020	9,844	85,108
2027	51,244	-	24,751	9,113	85,108
2028-2032	226,583	-	135,515	33,805	395,903
2033-2037	185,090	-	158,570	11,904	355,564
2038-2041	132,648	-	-	-	132,648
Total	**$ 800,541**	**$ -**	**$ 410,745**	**$ 98,369**	**$ 1,309,655**

Note 9 **Long Term Debt - Continued**

Elmira Water Board Long Term Debt

Long term debt of the Elmira Water Board is summarized as follows as of December 31, 2022:

	Year Ended December 31, 2022		
	Interest Payments	Principal Payments	Balance at December 31, 2022
Bond payable in annual installments varying from \$105,000 to \$110,000 through November 2024 plus interest varying from 4.795% to 4.865%, payable semi-annually.	\$ 3,398	\$ 105,000	\$ 215,000
Bond payable in annual installments varying from \$125,000 to \$155,000 through August 2027 plus interest varying from 3.375% to 5.00%, payable semi-annually (Refinanced in 2014).	32,294	120,000	690,000
Bond payable in annual installments varying from \$35,000 through November 2024 plus interest varying from 6.13% to 6.18%, payable semi-annually (Refinanced in 2012).	1,435	35,000	70,000
Refunded bond payable in annual installments varying from \$78,000 to \$96,000 through May 2029 plus interest varying from 2.00% to 4.00%, payable semi-annually.	31,532	108,600	789,400
Bond payable in annual installments varying from \$52,380 to \$54,560 through May 2025 plus interest varying from 2.00% to 2.13%, payable semi-annually.	3,852	51,640	160,060
Capital lease payable due in initial interest free payment of \$45,000 and annual installments thereafter of \$29,719 including interest at 4.78% through June 2023. Collateralized by certain equipment.	2,649	27,069	28,363
Total Principal and Interest	**\$ 75,160**	**\$ 447,309**	
Total Bonds Payable			1,952,823
Unamortized Bond Premium			69,209
(Less) Current Portion			(456,543)
Total			**\$ 1,565,489**

Note 9 **Long Term Debt - Continued**

Elmira Water Board Long Term Debt - Continued

A summary of changes in noncurrent liabilities is as follows:

	Balance at December 31, 2021	Additions	Deletions	Balance at December 31, 2022
Bonds	$ 2,344,700	$ -	$ (420,240)	$ 1,924,460
Bond Premium	89,695	69,209	(89,695)	69,209
Capital Lease	55,432	-	(27,069)	28,363
Total	**$ 2,489,827**	**$ 69,209**	**$ (537,004)**	**$ 2,022,032**

Long-term debt is presented on the Statement of Net Position as follows:

	2022
Current Portion	$ 456,543
Noncurrent Portion	1,565,489
Total	**$ 2,022,032**

A summary of maturing debt service requirements follows:

Year	Bonds Principal	Interest	Total
2022	$ 456,543	$ 76,168	$ 532,711
2023	443,120	56,827	499,947
2024	308,760	37,808	346,568
2025	267,800	25,639	293,439
2026	284,600	15,697	300,297
Thereafter	192,000	7,680	199,680
Total	**$ 1,952,823**	**$ 219,819**	**$ 2,172,642**

Note 10 **Leases**

Lessee - Lease Liabilities

During the year ended December 31, 2022, the City implemented GASB Statement No. 87, "Leases."

The City enters into lease agreements for certain equipment and vehicles that are considered leases. The City is not party to any material short-term leases, and current leases do not require any variable payments.

Lease liabilities as of December 31, 2022 are as follows:

Description of Lease	Issue Date	Final Maturity	Discount Rate	Outstanding December 31, 2022
Equipment - TCF Equipment, Golf Car	01/01/2022	10/31/2024	1.40%	$ 93,807
Vehicle - Ford, Escape	01/01/2022	04/14/2026	1.48%	19,116
Vehicle - Ford, Escape	01/01/2022	04/14/2026	1.48%	19,116
Vehicle - Ford, Escape	01/01/2022	10/31/2026	1.55%	22,466
Vehicle - Ford, Escape	10/11/2022	10/10/2027	3.96%	34,528
Vehicle - Ford, F-250	01/01/2022	11/30/2025	1.48%	17,513
Vehicle - Ford, Police Interceptor Utility	01/01/2022	04/14/2025	1.40%	29,386
Vehicle - Ford, Police Interceptor Utility	01/01/2022	10/31/2025	1.48%	36,501
Vehicle - Ford, Police Interceptor Utility	10/11/2022	10/10/2026	3.76%	54,401
Total				**$ 326,834**

The following is a summary of the maturity of lease liabilities:

Year	Principal	Interest	Total
2023	$ 113,789	$ 6,055	$ 119,844
2024	115,906	3,938	119,844
2025	60,272	1,917	62,189
2026	30,108	708	30,816
2027	6,759	128	6,887
Total	**$ 326,834**	**$ 12,746**	**$ 339,580**

Interest paid for the current year amount to $4,865.

Note 10 **Leases**

Lessor - Lease Receivable
The City enters into lease agreements for space on certain properties that are considered leases. The City is not party to any short-term leases, and current leases do not require any variable payments.

Lease receivables as of December 31, 2022 are as follows:

Description of Lease	Issue Date	Final Maturity	Discount Rate	Outstanding December 31, 2022
Land Lease - Baseball Field	01/01/2022	12/31/2026	1.55%	$ 61,419
Land Lease - Billboard	01/01/2022	07/31/2033	1.97%	241,336
Land Lease - Billboard	01/01/2022	12/31/2037	2.13%	238,907
Total				**$ 541,662**

The following is a summary of future lease receivables:

Year	Principal	Interest	Total
2023	$ 44,614	$ 10,887	$ 55,501
2024	47,456	10,044	57,500
2025	50,363	9,137	59,500
2026	53,329	8,171	61,500
2027	35,333	7,167	42,500
2028-2032	219,049	23,451	242,500
2033-2037	91,518	5,892	97,410
Total	**$ 541,662**	**$ 74,749**	**$ 616,411**

The City recognized lease revenue of $53,329 and interest income of $11,148 for the year ended December 31, 2022. The total of leases receivable is offset by a deferred inflow of resources totaling $538,894.

Note 11 Postemployment Benefits Other Than Pensions (OPEB)

General Information About the OPEB Plan

Plan Description - The City provides medical, prescription drug, and life insurance benefits for retirees, spouses, and their covered dependents while contributing a portion of the expenses. The City's plan is a single-employer, defined postemployment benefit plan (the Plan) administered by the City. The Plan consists of a self insured minimum premium traditional indemnity plan, a self insured PPO plan, and a community rated Medicare supplemental plan for eligible retirees and dependents. Benefit provisions are established through negotiations between the City and bargaining units and are renegotiated each three-year period. The City assigns the authority to establish and amend benefit provisions to the City Council for non-bargaining unit employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue separate financial statements because there are no assets legally segregated for the sole purpose of paying benefits under the plan.

Benefits Provided - Health care benefits and survivors benefits are provided through an insurance company whose premiums are based on the benefits paid during the year. The City offers the benefit, with related premiums funded partially by participating retirees. Each retiree also pays a portion of any premium covering his or her spouse.

Employees Covered by Benefit Terms - At December 31, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	191
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	-
Active Employees	157
Total	**348**

Total OPEB Liability

The City's total OPEB liability of $49,685,608 was measured on January 1, 2022 and determined by an actuarial valuation as of January 1, 2022.

Note 11 **Postemployment Benefits Other Than Pensions (OPEB) - Continued**

Actuarial Assumptions and Other Inputs
The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Single Discount Rate	2.06%
Salary Scale	3.00%
Rate of Inflation	2.50%
Marital Assumption	70.00%
Participation Rate	100.00%
Healthcare Cost Trend Rates	6.0% for 2022, decreasing to an ultimate rate of 3.94% for 2092 and later years

The long-term bond rate is based on the Bond Buyer Weekly 20-Year Bond GO Index rate as of the measurement date (or the nearest business day thereto).

The salary scale reflects the rate at which payroll amounts are expected to increase over time for purposes of attributing liabilities under the Entry Age Normal, Level Percent of Pay actuarial cost method.

Mortality rates were based on RHP-2014 Mortality Table for employees, sex distinct, with generational mortality adjusted to 2006 using scale MP-2014, and projected forward with scale MP-2021.

Termination and retirement rates are based the New York State and Local Retirement System experience study releaseas prepared by the Department of Civil Service's actuarial consultant in the report titled, "Development of Recommended Actuarial Assumptions for New York State/SUNY GASB 75 Valuation (June 2019)."

Healthcare Cost Trend Rates were based on the SOA Long-Run Medical Cost Trend Model. The SOA Long-Run Medical Cost Trend Model and its baseline projections are based on an econometric analysis of historical U.S. medical expenditures and the judgements of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of an SOA Project Oversight Group. The assumption represents a reasonable medical trend projection for the current plan provisions and demographics of the Retiree Healthcare Plan, and no changes to these baseline assumptions are necessary.

The actuarial assumptions used in the January 1, 2022 valuation were consistent with the requirements of GASB Statement No. 75 and Actuarial Standards of Practice (ASOPs).

Note 11 **Postemployment Benefits Other Than Pensions (OPEB) - Continued**

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2021	$ 50,615,583
Changes for the Year	
Service Cost	1,996,990
Interest Cost	1,093,813
Changes of Benefit Terms	(796,458)
Differences Between Expected and Actual Experience	116,144
Changes in Assumptions	(1,305,307)
Benefit Payments	(2,035,157)
Net Change	(929,975)
Balance at December 31, 2022	**$ 49,685,608**

Changes of assumptions and other inputs reflect a change in the discount rate from 2.12% percent in 2021 to 2.06% in 2022.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or higher than the current discount rate:

	1% Decrease (1.06%)	Discount Rate (2.06%)	1% Increase (3.06%)
Total OPEB Liability	$ 57,876,939	$ 49,685,608	$ 43,225,101

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or higher than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	$ 42,108,205	$ 49,685,608	$ 59,691,450

Note 11 **Postemployment Benefits Other Than Pensions (OPEB) - Continued**

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB
For the year ended December 31, 2022, the City recognized OPEB expense of $2,442,074.

At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 1,369,214	$ 2,515,054
Changes in Assumptions or Other Inputs	6,486,743	2,046,001
Contributions Subsequent to Measurement Date	1,994,953	-
Total	**$ 9,850,910**	**$ 4,561,055**

City contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the OPEB liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	Amount
2023	$ 147,729
2024	1,184,801
2025	1,781,837
2026	545,038
2027	(164,932)
2028 and Thereafter	(199,571)

Current Year Activity
The following is a summary of current year activity:

	Beginning Balance	Change	Ending Balance
OPEB Liability	$ 50,615,583	$ (929,975)	$ 49,685,608
Deferred Outflows of Resources	(12,455,898)	2,604,988	(9,850,910)
Deferred Inflows of Resources	5,788,947	(1,227,892)	4,561,055
Total	**$ 43,948,632**	**$ 447,121**	**$ 44,395,753**

Note 11 Postemployment Benefits Other Than Pensions (OPEB) - Continued

Elmira Water Board (EWB)

The Elmira Water Board provides medical coverage to eligible employees, retirees, and dependents through a choice of four community rated health plans with Excellus Blue Cross Blue Shield.

EWB - Total OPEB Liability

The Board recognized a total OPEB liability of $2,132,618 as of December 31, 2022. The total OPEB liability at December 31, 2022 was measured at January 1, 2022 and determined by an actuarial valuation as of January 1, 2022.

EWB - Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.06%
Salary Scale	3.00%
Rate of Inflation	2.50%
Healthcare Cost Trend Rate	7.00% to 3.94% in 2092
Cost Method	Entry Age Normal

The discount rate is based on an analysis of returns on the Bond Buyer Weekly 20-Bond GO Index.

Mortality rates are based on the sex-distinct RPH-2014 Mortality Tables for employees and health annuitants, adjusted backwards to 2006 with Scale MP-2014, and projected forward with scale MP-2021.

Note 12 **Interfund Activity**

Individual fund balances as of December 31, 2022 were as follows:

	Interfund Receivables	Interfund Payables	Interfund Revenues	Interfund Expenditures
Governmental Funds				
Major Funds:				
General Fund	$ 31,561	$ 840,656	$ -	$ 4,567,493
Special Grant Fund	18,113	286,763	-	-
Capital Projects Fund	764,747	22,872	500,749	-
Non-Major Funds	59,802	-	3,856,776	66,100
Internal Service Fund	276,068	-	276,068	-
Total	**$ 1,150,291**	**$ 1,150,291**	**$ 4,633,593**	**$ 4,633,593**

During the course of normal operations, the City has numerous transactions between funds including expenditures and transfers of resources, primarily to provide services, which are routine annual events within the budget and accounting process.

Note 13 **Fund Balances**

Fund Balance Detail

At December 31, 2022, nonspendable, restricted, and assigned fund balances in the governmental funds were as follows:

	General Fund	Capital Projects Fund	Non-Major Funds
Nonspendable			
Prepaid Expenses	$ 151,073	$ -	$ -
Permanent Fund Principal	-	-	2,896,295
Total Nonspendable Fund Balance	**$ 151,073**	**$ -**	**$ 2,896,295**
Restricted			
Insurance Reserves	$ 96,846	$ -	$ -
Capital Projects	-	6,214,517	-
Other Restricted Fund Balance	-	-	53,075
Debt	-	-	6,729
Total Restricted Fund Balance	**$ 96,846**	**$ 6,214,517**	**$ 59,804**
Assigned			
Appropriated for Next Year's Budget	$ 1,949,999	$ -	$ -
Remaining Fund Balance	-	-	140,487
Total Assigned Fund Balance	**$ 1,949,999**	**$ -**	**$ 140,487**

General Fund Restricted Fund Balances

Portions of fund balance are restricted and are not available for current expenditures as reported in the Governmental Funds Balance Sheet. Balances and activity for the year ended December 31, 2022 of the General Fund restricted reserves were as follows:

General Fund Reserves	Beginning Balance	Additions	Appropriated	Ending Balance
Insurance Reserve	$ 96,846	$ -	$ -	$ 96,846
Total Restricted Fund Balance	**$ 96,846**	**$ -**	**$ -**	**$ 96,846**

Note 13 **Fund Balances - Continued**

Elmira Water Board Restricted Net Position

Certain net assets are restricted by grantors or by law through the Water Board's charter. At December 31, 2022, this amount totaled $284,274 and consisted of net assets restricted for the Water System Improvement Fund, System Wide Improvement Fund, and Capital Reserve Fund.

Note 14 **Judgments and Claims**

The City and/or its agencies are named in several lawsuits, some of which are for substantial amounts. These claims are either adequately covered by insurance through the City's Risk Retention Reserve or, in the opinion of City officials, will not result in material judgments against the City or will not be pursued and, therefore, are not expected to have a material effect on the financial statements. In the past three years, no settlements exceeded insurance coverage.

The City was a member of the Public Entity Trust of New York (PETNY). PETNY became insolvent in 2008. The New York State Worker's Compensation Board did a forensic review of PETNY's operations. During 2016, the City reached a settlement agreement with the New York State Workers' Compensation Board of $508,946, which will be paid over the next 19 years at a rate of 3%. See Note 10 for further information.

In addition, several major tax certiorari proceedings are pending. This may result in financial exposure to the City of up to $50,000.

Note 15 **Summary of Significant Commitments and Contingencies**

The City receives many different state and federal grants to be used for specific purposes. These grants are generally conditioned on compliance with certain statutory, regulatory, and/or contractual requirements. The City makes every effort to comply with all applicable requirements. However, because these grants are audited from time to time, it is possible the City will be required, upon audit, to repay portions of the grant monies received and recorded as revenue in a prior year. City officials do not anticipate material grant-in-aid disallowances, and no provision, therefore, is reflected in the basic financial statements.

Note 16 **Tax Abatements**

For the year ended December 31, 2022, the City was subject to tax abatements negotiated by the Chemung County Industrial Development Agency (IDA) and New York State.

The IDA entered into payment in lieu of taxes (PILOT) agreements with businesses within the City of Elmira under New York State General Municipal Law §858. Economic development agreements entered into by the IDA can include the abatement of city, county, other local, and school district taxes. In this case, negotiated abatements have resulted in reductions of property taxes, which the IDA administer as a temporary reduction in the assessed value of the property involved. The abatement agreements generally stipulate a percentage reduction of property taxes, but sometimes stipulate a dollar value reduction in lieu of a percentage reduction.

Note 16 **Tax Abatements - Continued**

New York State enters into tax agreements with businesses under §581a of the Real Property Tax Law. This gives the owners of residential properties the right to have their properties valued, for real property taxation purposes, by the "capitalization of income" method. Information relevant to disclosure of the programs for the year ended December 31, 2022 is as follows:

	Tax Value	Amount Received	Taxes Abated
Chemung County IDA			
Economic Development	$ 525,648	$ 236,143	$ 289,505
§581a Program	438,066	74,023	364,043
Total	**$ 963,714**	**$ 310,166**	**$ 653,548**

Note 17 **Coronavirus State and Local Fiscal Recovery Funds**

During 2022, the City was the recipient of the second round of $14,135,193 of Coronavirus State and Local Fiscal Recovery Funds as part of the American Rescue Plan. During the year the City earned $4,693,579, leaving $21,674,159 of unearned revenue. These funds are accounted for and reported within the General Fund.

Note 18 **Subsequent Events**

On May 31, 2023, the City issued serial bonds totaling $3,549,500 at interest rates of 4% to finance various equipment and infrastructure improvements.

Note 19 **Restatement**

During the year, the City adopted GASB Statement No. 87. As of December 31, 2021, assets and liabilities for Governmental Activities and the General Fund were adjusted as follows:

	Governmental Activities		General Fund	
	Intangible Lease Assets, Net	Lease Liabilities	Lease Receivables	Deferred Inflows Leases
Balance Beginning of Year, as Previously Reported	$ -	$ -	$ -	$ -
GASB Statement No. 87 Implementation				
Lessor	-	-	592,423	(592,423)
Lessee	331,209	(331,209)	-	-
Balance Beginning of Year, as Restated	**$ 331,209**	**$ (331,209)**	**$ 592,423**	**$ (592,423)**

CITY OF ELMIRA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - NON-U.S. GAAP BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Variance
REVENUES					
Real Property Taxes	$ 15,736,496	$ 15,736,496	$ 15,524,430	$ -	$ (212,066)
Real Property Tax Items	400,490	522,490	1,177,857	-	655,367
Nonproperty Tax Items	6,200,000	6,200,000	6,468,936	-	268,936
Departmental Income	1,260,501	1,260,501	4,398,079	-	3,137,578
Intergovernmental Charges	788,618	788,618	774,893	-	(13,725)
Use of Money and Property	62,182	62,182	316,384	-	254,202
Licenses and Permits	451,300	451,300	515,770	-	64,470
Fines and Forfeitures	100,000	100,000	75,039	-	(24,961)
Sale of Property and Compensation for Loss	5,501	5,501	73,002	-	67,501
Miscellaneous Local Sources	122,000	-	282,713	-	282,713
Interfund Revenues	-	-	54,657	-	54,657
State Sources	4,816,857	4,733,731	5,194,412	-	460,681
Federal Sources	11,393,136	11,393,136	4,828,689	-	(6,564,447)
Total Revenues	41,337,081	41,253,955	39,684,861	-	(1,569,094)
EXPENDITURES					
General Governmental Support	3,401,608	3,349,759	3,267,357	-	82,402
Public Safety	13,902,585	13,755,171	13,666,508	-	88,663
Transportation	1,502,924	1,400,294	1,349,931	-	50,363
Economic Assistance and Opportunity	153,603	263,505	263,505	-	-
Culture and Recreation	776,386	814,621	814,621	-	-
Home and Community Services	12,458,532	11,002,220	5,124,555	-	5,877,665
Employee Benefits	9,148,494	10,072,057	10,072,057	-	-
Debt Service:					
Principal	148,864	216,629	114,690	-	101,939
Interest	58,000	92,865	90,377	-	2,488
Total Expenditures	41,550,996	40,967,121	34,763,601	-	6,203,520
Excess of Revenues (Expenditures)	(213,915)	286,834	4,921,260	-	4,634,426
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	3,204,591	3,204,591	-	-	(3,204,591)
Interfund Transfers (Out)	(3,790,676)	(4,567,493)	(4,567,493)	-	-
Total Other Financing Sources (Uses)	(586,085)	(1,362,902)	(4,567,493)	-	(3,204,591)
Excess of Revenues and Other Financing Sources Over (Expenditures) and Other (Uses)	(800,000)	(1,076,068)	353,767	**-**	**$ 1,429,835**
Appropriated Fund Balance	800,000	1,076,068			
Net Change in Fund Balance	**$ -**	**$ -**	353,767		
Fund Balance (Deficit), Beginning			6,794,791		
Fund Balance (Deficit), Ending			**$ 7,148,558**		

See Notes to Required Supplementary Information

CITY OF ELMIRA

SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS FOR THE LAST 10 FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Service Cost	**$ 1,996,990**	$ 1,795,737	$ 1,268,887	$ 1,455,758	$ 1,505,050	$ *	$ *	$ *	$ *	$ *
Interest Cost	**1,093,813**	1,304,135	1,536,265	1,352,520	1,786,296	*	*	*	*	*
Changes of Benefit Terms	**(796,458)**	(1,825,018)	473,641	-	-	*	*	*	*	*
Differences Between Expected and Actual Experience	**116,144**	-	2,573,132	-	(12,263,329)	*	*	*	*	*
Changes in Assumptions or Other Inputs	**(1,305,307)**	4,568,490	5,739,277	(2,531,747)	3,075,760	*	*	*	*	*
Benefit Payments	**(2,035,157)**	(2,056,421)	(1,927,085)	(1,947,349)	(2,040,240)	*	*	*	*	*
	(929,975)	3,786,923	9,664,117	(1,670,818)	(7,936,463)	*	*	*	*	*
Total OPEB Liability - Beginning Of Year	**50,615,583**	46,828,660	37,164,543	38,835,361	46,771,824	*	*	*	*	*
Total OPEB Liability - End of Year	**$ 49,685,608**	$ 50,615,583	$ 46,828,660	$ 37,164,543	$ 38,835,361	$ 46,771,824	**$ ***	**$ ***	**$ ***	**$ ***
Covered Employee Payroll	**$ 13,014,635**	$ 12,380,982	$ 11,273,138	$ 13,581,624	$ 10,858,870	$ *	$ *	$ *	$ *	$ *
Total OPEB Liability as a Percentage of Covered Payroll	**382%**	409%	415%	274%	358%	*	*	*	*	*
The Following is a Summary of Changes of Assumptions:										
Health Cost Trend Rates	**6.0% to 3.94%**	6.5% to 3.94%	6.5% to 3.94%	7.0% to 3.94%	7.0% to 3.94%	*	*	*	*	*
Salary Increases	**3.00%**	3.00%	3.00%	3.00%	3.00%	*	*	*	*	*
Inflation Rate	**2.50%**	2.12%	2.74%	2.40%	2.40%	*	*	*	*	*
Discount Rate	**2.06%**	2.12%	2.74%	4.10%	3.44%	*	*	*	*	*
Society of Actuaries' Mortality Scale	**MP-2021**	MP-2019	MP-2019	MP-2018	MP-2018	*	*	*	*	*

Information for periods prior to the implementation of GASB Statement No. 75 is unavailable and will be completed as it becomes available.

See Notes to Required Supplementary Information

CITY OF ELMIRA

SCHEDULE OF CITY'S CONTRIBUTIONS
NYSLRS PENSION PLAN
FOR THE LAST 10 FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Employees' Retirement System										
Contractually Required Contribution	**$ 394,419**	$ 472,095	$ 422,579	$ 510,106	$ 485,777	$ 691,934	$ 967,005	$ 868,141	$ 947,134	$ 1,185,963
Contributions in Relation to the Contractually Required Contribution	**(394,419)**	(472,095)	(422,579)	(510,106)	(485,777)	(691,934)	(967,005)	(868,141)	(947,134)	(1,185,963)
Contribution Deficiency (Excess)	**-**	-	-	-	-	-	-	-	-	-
City's Covered Employee Payroll	**5,870,007**	5,425,266	5,034,574	4,600,088	4,492,889	5,279,293	4,428,674	4,911,729	4,923,439	6,619,513
Contributions as a Percentage of Covered Employee Payroll	**6.7%**	8.7%	8.4%	11.1%	10.8%	13.1%	21.8%	17.7%	19.2%	17.9%
Police and Fire Retirement System										
Contractually Required Contribution	**2,920,250**	2,666,188	2,648,839	2,337,055	2,313,204	2,478,784	2,379,966	2,221,609	1,557,403	2,430,186
Contributions in Relation to the Contractually Required Contribution	**(2,920,250)**	(2,666,188)	(2,648,839)	(2,337,055)	(2,313,204)	(2,478,784)	(2,379,966)	(2,221,609)	(1,557,403)	(2,430,186)
Contribution Deficiency (Excess)	**-**	-	-	-	-	-	-	-	-	-
City's Covered Employee Payroll	**10,045,322**	9,694,111	9,587,652	9,721,225	9,503,939	9,645,059	9,649,224	9,746,611	10,150,265	9,647,130
Contributions as a Percentage of Covered Employee Payroll	**29.1%**	27.5%	27.6%	24.0%	24.3%	25.7%	24.7%	22.8%	15.3%	25.2%

See Notes to Required Supplementary Information

CITY OF ELMIRA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION (ASSET)/LIABILITY NYSLRS PENSION PLAN FOR THE YEARS ENDED DECEMBER 31,

	2022	2021	2020	2019	2018	2017	2016	2015
Employees' Retirement System								
City's Proportion of the Net Pension (Asset)/Liability	**0.0103447%**	0.0090807%	0.0086153%	0.0092558%	0.0089123%	0.0129363%	0.0181458%	0.0184513%
City's Proportionate Share of the Net Pension (Asset)/Liability	**$ (845,633)**	$ 9,042	$ 2,281,435	$ 655,806	$ 287,638	$ 1,215,527	$ 3,014,544	$ 623,330
City's Covered Employee Payroll During the Measurement Period	**3,708,442**	2,764,158	2,656,498	2,618,184	2,547,382	4,079,676	4,900,635	4,944,661
City's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered Employee Payroll	**22.80%**	0.33%	85.88%	25.05%	11.29%	29.79%	61.51%	12.61%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability	**103.7%**	99.9%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%
The following is a Summary of Changes of Assumptions:								
Inflation	**2.70%**	2.70%	2.50%	2.50%	2.50%	2.50%	2.50%	2.70%
Salary Increases	**4.40%**	4.40%	4.20%	4.20%	3.80%	3.80%	3.80%	4.90%
Cost of Living Adjustments	**1.40%**	1.40%	1.30%	1.30%	1.30%	1.30%	1.30%	1.40%
Investment Rate of Return	**5.90%**	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%	7.50%
Discount Rate	**5.90%**	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%	7.50%
Society of Actuaries' Mortality Scale	**MP-2020**	MP-2020	MP-2018	MP-2018	MP-2014	MP-2014	MP-2014	MP-2014

Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

See Notes to Required Supplementary Information

CITY OF ELMIRA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION (ASSET)/LIABILITY PFRS PENSION PLAN FOR THE YEARS ENDED DECEMBER 31,

	2022	2021	2020	2019	2018	2017	2016	2015
Police and Fire Retirement System								
City's Proportion of the Net Pension (Asset)/Liability	**0.2501696%**	0.2546259%	0.2617514%	0.2781440%	0.2746841%	0.2852966%	0.3135428%	0.3048065%
City's Proportionate Share of the Net Pension (Asset)/Liability	**$ 1,421,075**	$ 4,421,008	$ 13,990,448	$ 4,664,651	$ 2,776,389	$ 5,913,205	$ 9,283,335	$ 839,009
City's Covered Employee Payroll During the Measurement Period	**11,096,813**	9,691,825	9,693,873	9,777,551	9,412,735	9,722,501	9,624,798	10,112,051
City's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered Employee Payroll	**12.81%**	45.62%	144.32%	47.71%	29.50%	60.82%	96.45%	8.30%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability	**98.7%**	95.8%	84.9%	95.1%	96.9%	93.5%	90.2%	99.0%
The following is a Summary of Changes of Assumptions:								
Salary Increases	**6.20%**	6.20%	5.00%	5.00%	4.50%	4.50%	4.50%	6.00%
Cost of Living Adjustments	**1.40%**	1.40%	1.30%	1.30%	1.30%	1.30%	1.30%	1.40%
Investment Rate of Return	**5.90%**	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%	7.50%
Discount Rate	**5.90%**	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%	7.50%
Society of Actuaries' Mortality Scale	**MP-2020**	MP-2020	MP-2018	MP-2018	MP-2014	MP-2014	MP-2014	MP-2014

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Notes to Required Supplementary Information

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022

Note 1 **Budgetary Data**

Budget Policies - The budget policies are as follows:

- No later than November 15, the City Manager submits a tentative budget to the City Council for the fiscal year commencing the following January 1. The tentative budget includes proposed expenditures and the proposed means of financing for all funds, except for the Special Grant, Agency, and Risk Retention Funds.

- After public hearings are conducted to obtain taxpayer comments, no later than the first meeting in March, the City Council adopts the budget.

- All modifications of the budget must be approved by the City Council.

- Budgetary controls are established for the Capital Projects and Special Grant Funds through resolutions authorizing individual projects, which remain in effect for the life of the project.

Encumbrances
Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed in the Governmental Funds. Encumbrances are reported as reservations of fund balances, as they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred.

Budget Basis of Accounting
Except as indicated below, budgets are adopted annually on a basis consistent with U.S. GAAP. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year. Budgetary controls for the Special Grant Fund are established in accordance with the applicable grant agreement, which covers a period other than the City's fiscal year.

Note 2 **Reconciliation of the General Fund Budget Basis to U.S. GAAP**
No adjustment is necessary to convert the General Fund's excess of revenues and other sources over expenditures and other uses on the U.S. GAAP basis to the budget basis, as encumbrances are presented in a separate column and are not included in the actual results at December 31, 2022.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Mayor and Members of the City Council
City of Elmira
Elmira, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elmira (the City) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated [Date] , 2023.

Our report includes a reference to other auditors who audited the financial statements of the Elmira Water Board, as described in our report on the City's financial statements. The financial statements of the Elmira Water Board were not audited in accordance with *Governmental Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Elmira Water Board.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

Mayor and Members of the City Council
City of Elmira
Elmira, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program
We have audited the City of Elmira's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2022. The City's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

CITY OF ELMIRA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass - Through Grantor Program Title	Federal ALN#	Pass - Through Grantor No.	Passed Through to Subrecipients	Expenditures
U.S. Department of Housing and Urban Development				
Community Development Block Grants				
Entitlement Grants Cluster:				
Community Development Block Grants/ Entitlement Grants	14.218	N/A	$ 248,451	$ 1,974,858
Home Investment Partnerships Programs	14.239	N/A	-	166,858
Lead Based Paint Hazard Control Program	14.900	N/A	-	649,132
Total U.S. Department of Housing and Urban Development			248,451	2,790,848
U.S. Department of Justice				
Passed through Office of Victim Services				
Crime Victim Assistance	16.575	C10948GG	-	64,419
Total U.S. Department of Justice			-	64,419
U.S. Department of Treasury				
COVID State and Local Fiscal Recovery Funds	21.027	N/A	-	4,634,852
Total U.S. Department of Treasury			-	4,634,852
U.S. Department of Transportation				
Passed Through NYS Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	D035293	-	15,799
Highway Planning and Construction	20.205	D036102	-	402,308
Highway Planning and Construction	20.205	D035294	-	1,800,470
Highway Planning and Construction	20.205	D035504	-	133,945
Highway Planning and Construction	20.205	D035708	-	104,000
Total Highway Planning and Construction Cluster and U.S. Department of Transportation			-	2,456,522
Total Expenditures of Federal Awards			**$ 248,451**	**$ 9,946,641**

N/A - Indicates Direct Award

See Notes to Schedule of Expenditure of Federal Awards

CITY OF ELMIRA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

Note 1 **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal awards programs administered by the City, an entity as defined in Note 1 to the City's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies, are included on the SEFA.

Note 2 **Basis of Accounting**

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program. The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable program and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program. These records are periodically reconciled to the general ledger which is the source of the basic financial statements.

Note 3 **Indirect Cost Rate**

Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented. The City has not elected to use the 10% de minimus cost rate.

Note 4 **Matching Costs**

Matching costs, such as the City's share of certain program costs, are not included in the reported expenditures.

Note 5 **Revolving Loan Programs**

The City operates a revolving loan program utilizing federal financial assistance received under current and prior Community Development Block Grants (CDBG) and prior Home Investment Partnership Programs (HOME). Loans outstanding at December 31, 2022 under these programs, reported as part of loans receivable in the City's basic financial statements, are as follows:

Loans Receivable - CDBG	$ 1,382,555
Loans Receivable - AHC	373,094
Loans Receivable - HOME	977,593
Loans Receivable - Cities Rise	308,322
Total Loans Receivable	3,041,564
(Less) Allowance for Uncollectible Accounts	-
Net Loans Receivable	**$ 3,041,564**

Note 6 **Other Disclosures**

Insurance is carried to cover vehicles purchased with federal funds. Other equipment purchased with federal funds has only a nominal value and is covered by the City's casualty insurance policies. There was no noncash assistance provided to the City.

CITY OF ELMIRA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2022

Section I Summary of Auditors' Results

Financial Statements

Type of Auditors' Report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	___ yes _√_ no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	___ yes _√_ none reported
Noncompliance material to financial statements noted?	___ yes _√_ no

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	___ yes _√_ no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	___ yes _√_ none reported
Type of Auditors' Report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with §2 CFR 200.516(a) of OMB Uniform Guidance?	___ yes _√_ no

Identification of major programs:

ALN Numbers	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee:	___ yes _√_ no

Section II Financial Statement Findings: None.

Section III Federal Award Findings and Questioned Costs: None.

CITY OF ELMIRA

Elmira, New York

STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT

For the Year Ended December 31, 2022

CITY OF ELMIRA

STATE TRANSPORTATION ASSISTANCE
EXPENDED REPORT

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND CONTROLS OVER STATE TRANSPORTATION ASSISTANCE EXPENDED BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

City Council
City of Elmira
Elmira, New York

Report on Compliance for Each State Transportation Assistance Program

Opinion on Each State Transportation Assistance Program Tested
We have audited the City of Elmira's (the City) compliance with the types of compliance requirements described in the Title 17 of the New York Codes, Rules and Regulations (NYCRR) Part 43 that could have a direct and material effect on each of the City's state transportation assistance programs for the year ended December 31, 2022. The City's state transportation assistance programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its state transportation assistance programs for the year ended December 31, 2022.

Basis for Opinion on Each State Transportation Assistance Program Tested
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 17 of the NYCRR Part 43. Our responsibilities under those standards and Title 17 of the NYCRR Part 43 are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's state transportation assistance programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and Title 17 of the NYCRR Part 43 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Title 17 of the NYCRR Part 43, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Title 17 of the NYCRR Part 43, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a state transportation assistance program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state transportation assistance program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state transportation assistance program that is less severe than a material weakness in internal control over compliance, yet is important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the New York State Department of Transportation. Accordingly, this report is not suitable for any other purpose.

Schedule of State Transportation Assistance Expended

We have audited the financial statements of the City of Elmira as of December 31, 2022 and for the year ended December 31, 2022 and have issued our report thereon dated [Date] , 2023. Our audit was performed for the purpose of forming an opinion on the City of Elmira's financial statements taken as a whole. The accompanying Schedule of State Transportation Assistance Expended is presented for purposes of additional analysis as required by Title 17 of the NYCRR Part 43 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of State Transportation Assistance Expended is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

CITY OF ELMIRA

SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED
DECEMBER 31, 2022

Program Title	NYSDOT Contract/ Ref. Number	Expenditures
Consolidated Local Streets and Highway		
Improvement Program (CHIPS)		
CHIPS - Capital Component	622013	$ 749,008
Pave Our Potholes	622013	181,830
Touring	622013	391,246
Arterial Maintenance Aid	N/A	148,090
State Match for Federal Highway Aid Projects	D035293	2,692
State Match for Federal Highway Aid Projects	D035294	75,433
Total State Match for Federal Highway Aid Projects		78,395
Total		**$ 1,548,569**

See Notes to the Schedule of State Transportation Expended

CITY OF ELMIRA

NOTES TO THE SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT
DECEMBER 31, 2022

Note 1 **General**

The accompanying Schedule of State Transportation Assistance Expended presents the activity of all financial assistance programs provided by the New York State Department of Transportation to the City of Elmira.

Note 2 **Basis of Accounting**

The accompanying Schedule of State Transportation Assistance Expended is presented using the accrual basis of accounting.

Note 3 **Matching Cost**

Costs associated with the federal and local shares of Federal Aid Highway Projects are not included in the reported expenditures.

CITY OF ELMIRA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR STATE TRANSPORTATION ASSISTANCE EXPENDED FOR THE YEAR ENDED DECEMBER 31, 2022

Summary of Audit Results

Internal Control Over State Transportation Assistance Expended:

• Material weakness(es) identified	None
• Reportable condition(s) identified that are not considered to be material weakness(es)	None reported
Type of auditors' report issued on compliance for programs tested:	Unmodified
Summary of Audit Findings	None noted

Identification of State Transportation Assistance Programs Tested:

- Consolidated Highway Improvement Program, Pave Our Potholes, Touring

Compliance Findings and Questioned Costs	None

Agenda Summary: Receive communication from the City Manager and act on resolution authorizing the sale of surplus City-owned property measuring 15 ft in width and 134 ft in length adjacent to real property at 467 W. Water Street to Cerio Properties, LLC and authorizing the Mayor to execute a quitclaim deed and all other title documents necessary to convey said parcel.

Resolution Number: 2023-200

Sponsor: Mayor Mandell

ATTACHMENTS

resolution city-owned property adjacent to 467 w water st conveyed to cerio properties llc 6.20.2023.doc

June 20, 2023

FOR THE AGENDA
COMMUNICATION

To the Honorable Mayor and Council

Dear Councilmembers:

Charles Cerio is the owner of Cerio Properties LLC (Company). The limited liability company is the owner of premises located at 467 West Water Street. This property is located adjacent to City-owned property at the intersection of the east side of Walnut and the south side of West Water Streets. The Company is desirous of realigning the driveway servicing 467 W. Water Street. To do so, the Company wishes to purchase a strip of City-owned land measuring 15’ x 134’ adjacent to 467 West Water Street. The City Assessor has valued this strip at $750.00.

The following resolution authorizes the sale of the parcel to Cerio Properties LLC for $750.00 and further authorizes the Mayor to execute a quitclaim deed and other title documents conveying the property to Cerio Properties LLC.

Respectfully yours,

P. Michael Collins
City Manager

June 20, 2023

RESOLUTION
NO. 2023 – ______

By Councilmember_____________________:

RESOLVED, that the communication from the City Manager regarding the sale of certain City-owned vacant property adjacent to 467 West Water Street, be received and placed on file; and be it further

RESOLVED, that the City Council of the City of Elmira, New York does hereby authorize the sale of surplus City-owned property measuring 15' in width and 134' feet in length adjacent to real property at 467 West Water Street to Cerio Properties LLC; and be it further

RESOLVED, that the Mayor be and is hereby authorized to execute a quitclaim deed and all other title documents necessary to convey said parcel to Cerio Properties LLC.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Agenda Summary: Receive communication from the City Manager and act on Ordinance to amend Article IX of Appendix B, Section 930.1(b) and Section 930.2(c) of the Code of Ordinances of the City of Elmira, as Amended.

Resolution Number: 2023-201

Sponsor: Mark Franchi

ATTACHMENTS

ordinance amending sections 930.1(b) 930.2(c) nonconforming use reconstruction industrial zoning districts 6.20.2025.docx

June 20, 2023

FOR THE AGENDA
COMMUNICATION

To the Honorable Mayor and Council

Dear Councilmembers:

Presently Sections 930.1(b) and 930.2(c) of the City's zoning ordinance provide that should a non-conforming structure be destroyed by any means to an extent of more than fifty percent (50%) of its replacement cost at the time of destruction, the structure shall not be reconstructed except as a permitted use in the zoning district in which the structure is located. Currently in districts zoned Light Industrial and Industrial, there are residential structures which are deemed to be non-conforming uses. In the event, a residential structure is destroyed to the extent of more than fifty percent (50%) of its replacement cost, the residence cannot be rebuilt in an Industrial zone. This creates a hardship on the residential owner who wants to rebuild the residence at the location of the destroyed residence. The attached Ordinance amends Sections 930.1(b) and 930.2(c) of Appendix B of the Zoning Ordinance to permit the rebuilding of the residential structure in an Industrial Zoning District.

Respectfully yours,

P. Michael Collins
City Manager

June 20, 2023

ORDINANCE
NO. 2023 - ______

<u>AN ORDINANCE TO AMEND ARTICLE IX OF APPENDIX B, SECTION 930.1(b) and SECTION 930.2(c) OF THE CODE OF ORDINANCES OF THE CITY OF ELMIRA, AS AMENDED</u>

By Councilmember ____________________:

BE IT ORDAINED, by the City Council of the City of Elmira, New York, duly convened at a regular session this 20th day of June, 2023, as follows:

<u>Section 1.</u> Section 930.1(b) and Section 930.2(c) of Appendix B of the Code of Ordinances be and hereby are amended to read as follows:

> Section 930.1(b): Should a non-conforming structure be destroyed by any means to an extent of more than fifty percent (50%) of its replacement cost at the time of destruction, it shall not be reconstructed, except in conformity with the requirements governing building usage, coverage, height, and yards. Notwithstanding the foregoing, if the destroyed non-conforming structure was a single-family residence or a residence consisting of not more than three units, the damaged structure may be repaired or replaced with a residential structure with the coverage, height, and yards that existed prior to the damage, said structure to contain family units not greater than the number of family units in the destroyed structure but in no event more than three such units. The reconstruction or replacement work must be commenced within one year of the date of destruction and, thereafter, the work must be diligently pursued to its completion.
>
> Section 930.2(c): Should a structure devoted to a non-conforming use be destroyed by any means to an extent greater than fifty percent (50%) of its replacement cost at the time of destruction, it shall not be reconstructed except as a permitted use. Notwithstanding the foregoing, if the destroyed non-conforming use was a single-family residential use or a residential use consisting of not more

than three residential units, the residential use may continue provided the reconstruction or replacement work for the residential structure is commenced within one year of the date of the destruction and, thereafter, the work must be diligently pursued to completion.

Section 2. All ordinances and parts of ordinances heretofore passed which are in conflict or are inconsistent with any provision or provisions of this ordinance are hereby repealed.

Section 3. Effective Date. This ordinance shall take effect immediately upon adoption and publication according to law.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Agenda Summary: Act on Ordinance to Amend Chapter 5, Article VI, Section 25-101(b) of the Code of Ordinances of the City of Elmira, as Amended.

Resolution Number: 2023-202

Sponsor: Mark Franchi

ATTACHMENTS

ord amend section 25-101(b) school speed zones 6.20.2023.docx

June 20, 2023

ORDINANCE
NO. 2023 - _____

An Ordinance to Amend Chapter 25, Article VI, Section 25-101(b) of the Code of Ordinances of the City of Elmira, as Amended

By Councilmember ________________:

BE IT ORDAINED by the Council of the City of Elmira, duly convened in regular session this 20th day of June, 2023, as follows:

Section 1. Section 25-101(b) of Chapter 25, Article VI of the Code of Ordinances be and hereby is amended as follows:

CHAPTER 25
ARTICLE VI
SPEED REGULATIONS

Sec. 25-101. School speed zones

(b) The following schools are located within the city limits:

Thomas K. Beecher School
Ernie Davis Academy
George M. Diven School
Elmira Christian Academy
Finn Academy
Holy Family Catholic School
Parley Coburn School
Riverside School
J. Sloat Fassett School
Southside High School

Section 2. All ordinances and parts of ordinances heretofore passed which are in conflict or are inconsistent with any provision or provisions of this ordinance are hereby repealed.

Section 3. **Effective Date.** This ordinance shall take effect immediately upon adoption and publication according to law.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Agenda Summary: Receive communication from the City Manager and act on resolution approving the City's participation in the intergovernmental cooperative purchase program known as the National Purchase Partners, LLC d/b/a NPPGov and authorizing the Mayor to execute the intergovernmental purchase agreement, a copy of which is attached hereto, by which the City becomes a participating governmental entity in NPPGov; said agreement subject to Corporation Counsel approval.

Resolution Number: 2023-203

Sponsor: Nan Moss

ATTACHMENTS

resolution intergov'l coop purchasing agmt NPPGov participant 6.20.2023.doc
intergovernmental coop purcharsing agmt - national purchasing partners NPPGov 6.20.2023.pdf

June 20, 2023

FOR THE AGENDA
COMMUNICATION

To the Honorable Mayor and Council

Dear Councilmembers:

By Resolution No. 2017-69, City Council approved the City's membership in the National Purchase Partners, LLC. By being a member, the City participated in an "intergovernmental cooperative purchasing agreement" regulating use of the Master Price Agreements and Purchase of Goods and Services, as this permitted the City to purchase various police equipment without the need for the City conducting an open competitive bid process. The 2017 purchase agreement has expired.

There is a new NPPGov Taser Contract, which is valid through June 8, 2026.

I recommend the City enter into the current intergovernmental cooperative purchase program. The following resolution authorizes the City's participation.

Respectfully yours,

P. Michael Collins
City Manager

June 20, 2023

RESOLUTION
NO. 2023 - _____

By Councilmember __________________:

RESOLVED, that the communication from the City Manager regarding the City's participation in an intergovernmental cooperative entity arrangement be received and placed on file; and be it further

RESOLVED, that the City Council of the City of Elmira, New York does hereby approve the City's participation in the intergovernmental cooperative purchase program known as the National Purchase Partners, LLC d/b/a NPPGov; and be it further

RESOLVED, that the Mayor be and is hereby authorized to execute an intergovernmental purchase agreement, a copy of which is attached, by which the City becomes a participating governmental entity in NPPGov; said agreement subject to the approval of the Corporation Counsel.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Intergovernmental Cooperative Purchasing Agreement

This Intergovernmental Agreement (Agreement) is by and between the "Lead Contracting Agency" and participating government entities ("Participating Agencies"), that are members of National Purchasing Partners ("NPPGov"), including members of Public Safety GPO, First Responder GPO, Law Enforcement GPO, Education GPO and EMS GPO that agree to the terms and conditions of this Agreement. The Lead Contracting Agency and all Participating Agencies shall be considered as "parties" to this agreement.

WHEREAS, upon completion of a formal competitive solicitation and selection process, the Lead Contracting Agency has entered into Master Price Agreements with one or more Vendors to provide goods and services, often based on national sales volume projections;

WHEREAS, NPPGov provides group purchasing, marketing and administrative support for governmental entities. NPPGov's marketing and administrative services are free to its membership, which includes participating public entities and nonprofit institutions throughout North America.

WHEREAS, NPPGov has instituted a cooperative purchasing program under which member Participating Agencies may reciprocally utilize competitively solicited Master Price Agreements awarded by the Lead Contracting Agency;

WHEREAS, the Master Price Agreements provide that all qualified government members of NPPGov may purchase goods and services on the same terms, conditions and pricing as the Lead Contracting Agency, subject to applicable local and state laws of the Participating Agencies;

WHEREAS, the parties agree to comply with the requirements of the Intergovernmental Cooperation Act as may be applicable to the local and state laws of the Participating Agencies;

WHEREAS, the parties desire to conserve and leverage resources, and to improve the efficiency and economy of the procurement process while reducing solicitation and procurement costs;

WHEREAS, the parties are authorized and eligible to contract with governmental bodies and Vendors to perform governmental functions and services, including the purchase of goods and services; and

WHEREAS, the parties desire to contract with Vendors under the terms of the Master Price Agreements;

NOW, THEREFORE, the parties agree as follows:

ARTICLE 1: LEGAL AUTHORITY

Each party represents and warrants that it is eligible to participate in this Agreement because it is a local government created and operated to provide one or more governmental functions and possesses adequate legal authority to enter into this Agreement.

ARTICLE 2: APPLICABLE LAWS

The procurement of goods and services subject to this Agreement shall be conducted in accordance with and subject to the relevant statutes, ordinances, rules, and regulations that govern each party's procurement policies. Competitive Solicitations are intended to meet the public contracting requirements of the Lead Contracting Agency and may not be appropriate under, or satisfy Participating Agencies' procurement laws. It is the responsibility of each party to ensure it has met all applicable solicitation and procurement requirements. Participating Agencies are urged to seek independent review by their legal counsel to ensure compliance with all local and state solicitation requirements.

ARTICLE 3: USE OF BID, PROPOSAL OR PRICE AGREEMENT

a. A "procuring party" is defined as the Lead Contracting Agency or any Participating Agency that desires to purchase from the Master Price Agreements awarded by the Lead Contracting Agency.

b. Each procuring party shall be solely responsible for their own purchase of goods and services under this Agreement. A non-procuring party shall not be liable in any fashion for any violation of law or contract by a procuring party, and the procuring party shall hold non-procuring parties and all unrelated procuring parties harmless from any liability that may arise from action or inaction of the procuring party.

c. The procuring party shall not use this agreement as a method for obtaining additional concessions or reduced prices for similar goods and services outside the scope of the Master Price Agreement.

d. The exercise of any rights or remedies by the procuring party shall be the exclusive obligation of such procuring party.

e. The cooperative use of bids, proposals or price agreements obtained by a party to this Agreement shall be in accordance with the terms and conditions of the bid, proposal or price agreement, except as modified where otherwise allowed or required by applicable law, and does not relieve the party of its other solicitation requirements under state law or local policies.

ARTICLE 4: PAYMENT OBLIGATIONS

The procuring party will make timely payments to Vendors for goods and services received in accordance with the terms and conditions of the procurement. Payment for goods and services, inspections and acceptance of goods and services ordered by the procuring party shall be the exclusive obligation of such procuring party. Disputes between procuring party and Vendor shall be resolved in accordance with the law and venue rules of the state of the procuring party.

ARTICLE 5: COMMENCEMENT DATE

This Agreement shall take effect after execution of the "Lead Contracting Agency Endorsement and Authorization" or "Participating Agency Endorsement and Authorization," as applicable.

ARTICLE 6: TERMINATION OF AGREEMENT

This Agreement shall remain in effect until terminated by a party giving 30 days written notice to "Lead Contracting Agency"

ARTICLE 7: ENTIRE AGREEMENT

This Agreement and any attachments, as provided herein, constitute the complete Agreement between the parties hereto, and supersede any and all oral and written agreements between the parties relating to matters herein.

ARTICLE 8: CHANGES AND AMENDMENTS

This Agreement may be amended only by a written amendment executed by all parties, except that any alterations, additions, or deletions of this Agreement which are required by changes in Federal and State law or regulations are automatically incorporated into this Agreement without written amendment hereto and shall become effective on the date designated by such law or regulation.

ARTICLE 9: SEVERABILITY

All parties agree that should any provision of this Agreement be determined to be invalid or unenforceable, such determination shall not affect any other term of this Agreement, which shall continue in full force and effect.

THIS INSTRUMENT HAS BEEN EXECUTED IN TWO OR MORE ORIGINALS BY EXECUTION AND ATTACHMENT OF "THE LEAD CONTRACTING AGENCY ENDORSEMENT AND AUTHORIZATION" OR "PARTICIPATING AGENCY ENDORSEMENT AND AUTHORIZATION," AS APPLICABLE. ONCE EXECUTED, IT IS THE RESPONSIBILITY OF EACH PARTY TO FILE THIS AGREEMENT WITH THE PROPER AGENCY IF REQUIRED BY LOCAL OR STATE LAW.

LEAGUE OF OREGON CITIES
ENDORSEMENT AND AUTHORIZATION

The undersigned acknowledges, on behalf of the League of Oregon Cities ("Lead Contracting Agency") that he/she has read and agrees to the general terms and conditions set forth in the enclosed Intergovernmental Cooperative Purchasing Agreement regulating use of the Master Price Agreements and purchase of goods and services that from time to time are made available by the League of Oregon Cities to Participating Agencies locally, regionally, and nationally through NPPGov. Copies of Master Price Agreements and any amendments thereto made available by the League of Oregon Cities will be provided to Participating Agencies and NPPGov to facilitate use by Participating Agencies.

The undersigned understands that the purchase of goods and services under the provisions of the Intergovernmental Cooperative Purchasing Agreement is at the absolute discretion of the Participating Agencies.

The undersigned affirms that he/she is an agent of the League of Oregon Cities and is duly authorized to sign this League of Oregon Cities Endorsement and Authorization.

DocuSigned by:

38C546F8869143E...

BY: Date: 3/26/2020

ITS:

League of Oregon Cities Contact Information:

Contact Person: Mike Culley
Address: 1201 Court St NE #200, Salem, OR 97301
Telephone No.: 503-588-6550
Email: mculley@orcities.org

PARTICIPATING AGENCY
ENDORSEMENT AND AUTHORIZATION

*City of Elmira, NY

The undersigned acknowledges, on behalf of * ____________ ("Participating Agency") that he/she has read and agrees to the general terms and conditions set forth in the enclosed Intergovernmental Cooperative Purchasing Agreement regulating use of the Master Price Agreements and purchase of goods and services that from time to time are made available by the Lead Contracting Agency to Participating Agencies locally, regionally, and nationally through NPPGov.

The undersigned further acknowledges that the purchase of goods and services under the provisions of the Intergovernmental Cooperative Purchasing Agreement is at the absolute discretion of the Participating Agency and that neither the Lead Contracting Agency nor NPPGov shall be held liable for any costs or damages incurred by or as a result of the actions of the Vendor or any other Participating Agency. Upon award of contract, the Vendor shall deal directly with the Participating Agency concerning the placement of orders, disputes, invoicing and payment.

*City of Elmira, NY

The undersigned affirms that he/she is an agent of * ________________ and is duly authorized to sign this Participating Agency Endorsement and Authorization.

CITY OF ELMIRA, NY

______________________________ Date: 6/ /2023

BY: Daniel J. Mandell, Jr.

ITS: Mayor

Resolution No. 2023-_____

Participating Agency Contact Information:

Contact Person: Elmira City Police Chief

Address: 317 E. Church Street

Elmira, NY 14901

____

Telephone No.: 607/737-5611

Email: ______________________________

Agenda Summary: Receive communication from the City Manager and act on resolution approving the purchase of police tasers from Axon Enterprises, Inc. at a total contract price of $133,798.50 and authorizing the Mayor to execute the purchase contract, said purchase being made under the current NPPGov taser contract; said contract subject to Corporation Counsel approval.

Resolution Number: 2023-204

Sponsor: Joseph Duffy

ATTACHMENTS

resolution purchase of taser equip from axon enterprise nppgov agmt 6.20.2023.doc

June 20, 2023

FOR THE AGENDA
COMMUNICATION

To the Honorable Mayor and Council

Dear Councilmembers:

The Chief of Police has recommended that the City purchase a quantity of new tasers to replace ones currently in use which are defective and/or outdated. The proposed purchase would be made through the intergovernmental cooperative purchasing agreement under the NPPGov Taser Contract. Axon Enterprise, Inc., the contract vendor, has submitted to the City a proposed contract in the total amount of $133,798.50.

The following resolution authorizes the purchase of the taser equipment from Axon Enterprises, Inc.

Respectfully yours,

P. Michael Collins
City Manager

June 20, 2023

RESOLUTION
NO. 2023 - _____

By Councilmember __________________:

RESOLVED, that the communication from the City Manager regarding the City's proposed purchase of police taser guns from Axon Enterprise, Inc., be received and placed on file; and be it further

RESOLVED, that the City Council of the City of Elmira, New York does hereby approve the purchase of the police tasers from Axon Enterprise, Inc. at a total contract price of $133,798.50; and be it further

RESOLVED, that the Mayor be and is hereby authorized to execute the purchase contract with Axon Enterprise, Inc., said purchase being made under the current NPPGov taser contract; said contract subject to the approval of Corporation Counsel.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Agenda Summary:	Receive communication from the City Manager and act on resolution approving an intermunicipal agreement between the County and City regarding the Gun Involved Violence Elimination X (GIVE) Initiative Project, a copy of which is attached hereto and made a part hereof, and authorizing the Mayor to execute the agreement; said agreement subject to Corporation Counsel approval.
Resolution Number:	2023-205
Sponsor:	Mayor Mandell

ATTACHMENTS

resolution gun involved violence elimination GIVE initiative project county-city agmt 6.20.2023.doc
Gun Involved Violence Eliminiation X GIVE agmt 5.31.2023.pdf

June 20, 2023

FOR THE AGENDA
COMMUNICATION

To the Honorable Mayor and Council

Dear Councilmembers:

The State has awarded to the County of Chemung and the City a grant of $383,147.00 for the County and the City to participate in the Gun Involved Violence Elimination X (GIVE) Initiative Project. In order to qualify for the grant, the County and the City must each allocate the initial funding for the GIVE Project and then be reimbursed by the Division of Criminal Justice Services. In order to further qualify for the grant, the County and the City must enter into an intermunicipal agreement. Pursuant to the agreement, the City will provide funding through its Police department in the amount of $208,147.00. The County will provide funding in the amount of $175,000.00 allocated between the County District Attorney's Office and the Sheriff's Office.

The following resolution authorizes the intermunicipal agreement with respect to the GIVE Project and authorizes the Mayor to execute the intermunicipal agreement.

Respectfully yours,

P. Michael Collins
City Manager

June 20, 2023

RESOLUTION
NO. 2023 - _____

By Councilmember ___________________:

RESOLVED, that the communication from the City Manager regarding an Intermunicipal Agreement between County of Chemung and the City of Elmira pertaining to the County's and City's participation in the Gun Involved Violence Elimination X (GIVE) Initiative Project, be received and placed on file; and be it further

RESOLVED, that the City Council of the City of Elmira, New York does hereby approve an intermunicipal agreement between the County of Chemung and the City of Elmira regarding the Gun Involved Violence Elimination X (GIVE) Initiative Project, a copy of which is attached hereto and made a part hereof; and be it further

RESOLVED, that the Mayor be and is hereby authorized to execute said agreement; said agreement subject to the approval of Corporation Counsel.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

INTERMUNICIPAL AGREEMENT

THIS AGREEMENT made this 31st day of May, 2023 by and between

the **CITY OF ELMIRA, NEW YORK,** a New York municipal corporation, its departments and agencies, with its principal office at 317 East Church Street, Elmira, New York 14901("City") and

the **COUNTY OF CHEMUNG , NEW YORK,** a New York municipal corporation, its departments and agencies, with its principal offices at 203 Lake Street, Elmira, New York 14901 ("County"), to collectively combat increase gun and violent crime within the City and County.

WITNESSETH:

WHEREAS, the Legislature and Governor of the State of New York have proposed initiatives to "improve the efficiency of local governments" by means of consolidation of municipal services; and

WHEREAS, the City and the County heretofore have engaged in preliminary actions to consolidate personnel and services to achieve mutual goals to streamline municipal operations, and reduce costs and improving effectiveness of municipal operations; and

WHEREAS, the City and the County desire to finalize the consolidation and responsibility of personnel, lines of authority and responsibility for the County's Consolidated Buildings and Grounds, and Public Works departments; and

WHEREAS, The undersigned agencies agree to participate in Gun Involved Violence Elimination X (GIVE) Initiative Project (hereinafter referred to as "Project GIVE") in Chemung County, and work together as the Project GIVE partnership (hereinafter referred to as "Partnership").

WHEREAS Each agency is contractually required to meet various requirements which are closely monitored by the Division of Criminal Justice Services (DCJS) staff. Non-compliance with any of the requirements may result in the GIVE X award contract being placed in "stop payment" status until the delinquent measure is brought into compliance. See attached "Exhibit B: GIVE Specific Contract Requirements, pgs. 25-30"

WHEREAS, the intent of this agreement is to setting forth each parties' rights, obligations and responsibilities of performance.

NOW, THEREFORE, the City and County mutually agree as follows:

SECTION 1

PURPOSE AND TERM

The purpose of this Inner Municipal Agreement is to define the roles, responsibilities, and obligations of the participating municipalities with regard to the implementation of the Gun Involved Violence Elimination X (GIVE) Initiative Project—grant program, the "Services."

The term of this Agreement shall be twelve (12) months from the effective date of 1st day of July, 2023

The municipalities agree to employ enforcement efforts, which is in the best interest of all funded parties, for the budget allocations are equitable with regard to activities being conducted under Project GIVE. The municipalities agree that the monetary distribution best suits the collaborative and synergistic approach to crime reduction throughout Chemung County.

SECTION II

CONSIDERATION

The total grant amount awarded for the GIVE Initiative project grant program is $383,147. The City and County agree to each provide allocated initial funding on behalf of each participating department/agency in anticipation of the funds to be reimbursed by the Division of Criminal Justice Services (DCJS) Grant.

Each department/agency has developed a budget proposal outlining the allocation of funds for various program activities and agrees to maintain accurate and up-to-date financial records of the grant program.

In consideration of the "Services," the County and the City will provide the following (more described in Exhibit A, attached hereto and incorporated by reference):

1. The City of Elmira Agrees to provide funding for **$208,147**
   a. Elmira Police Department **$208,147**
      i. Two - Police Investigator – $83,680 each /Total $167,340
      ii. Hot Spot Policing, Overtime to Support GIVE Initiatives/Strategies – Enforcement Operations - $12,788
      iii. Upgrade/Replace PTZ street camera – Enforcement Operations - $10,000
      iv. Crime Prevention Through Environmental Design (CPTED)—City Department of Public Works and City Code Enforcement Collaboration/Assistance Efforts - $10,000
      v. Travel & Training, DCJS Sponsored Training, and Events - $8,000

2. The County agrees to provide funding for **$175,000.**
   a. Chemung County District Attorney's Office $50,000
      i. GIVE Initiative Prosecutor- $40,000
      ii. Fringe benefits - $10,000
   b. Chemung County Sheriff's Office $85,000
      i. Intelligence Officer - $80,000
      ii. Travel & Training - $5,000

c. Chemung County Probation Department $40,000

SECTION III

DESCRIPTION OF INITIATIVE PROJECT, SERVICES, LINES OF AUTHORITY, AND RESPONSIBILITY

The City and County agree that each of department/agency will closely monitor the DCJS grant compliance requirements, as provided in the attached "Exhibit B" pages 25-30, and incorporated here by reference. Each agency/department will contribute resources, expertise, and support for the grant program, and not limited to the following:

a. Monthly Meetings – Monthly partnership meetings
b. Timely, Accurate, Crime Data – Each month, all participating law enforcement agencies will submit monthly crime reports to DCJS through the eJusticeNY Integrated Justice Portal (IJPortal) IBR/UCR Reporting Interface within 30 days after the close of the reporting period.
c. Monthly Gun Data – All participating police departments will submit the Monthly Gun Data Report within seven (7) business days of the end of the month.
d. Attend regional information Sharing Networking mmetings
e. For any gun seizures, the agency/department shall:
    a. GGUN Entry: All required information on the seized firearm shall be submitted via the IJPortal GGUN entry form.
    b. Lab Submission for Firearm Analysis.
f. Domestic Incident Report Database - Agencies will participate in utilizing the DCJS Domestic Incident Report (DIR) Repository.
g. Each law enforcement agency will coordinate with regional and national drug enforcement task forces by submitting all targets to SAFETNet and participating in the NYSIC New York State Intelligence Center or the New York/New Jersey High-Intensity Drug Trafficking Regional Intelligence Center (NY/NJ HIDTA RIC), as applicable.
h. DNA Collection – Agencies will ensure that all DNA databank collections are being taken in a timely manner and as required by law.
i. Sex Offender Address Verification – Agencies will be vigilant in verifying the addresses of all sex offenders assigned to their jurisdictions and promptly report the action taken on eJusticeNY.
j. Sex Offender Photos – Agencies will be vigilant in ensuring all photos due from sex offenders assigned to their jurisdiction are obtained in a timely manner and promptly uploaded to eJusticeNY.

SECTION IV

INDEMNIFICATION

The County hereby indemnifies and holds harmless the City; it's councilmembers, and officer for any loss. The City hereby indemnifies and holds harmless the County; its legislators, and officer for any loss.

SECTION V

COMPLIANCE WITH APPLICABLE LAWS

The County and City will comply with all applicable federal, state, and local statutes, rules, and regulations in providing "Services" and fulfilling its obligations under this agreement. Any issuing of new or revised regulations pertaining to services will be brought to the attention of all parties promptly, and shall notify each other.

SECTION VI

RECORDS CREATION, RETENTION, AND ACCESS

The County and City each agree to retain all books, records and other documents pertinent to the "Services" rendered in accordance with federal and state law. The City and County will have access to all information pertaining to the each others records pon request.

SECTION VII

COOPERATION

The City and the County recognize that in the performance of this Agreement, the greatest benefits derived by promoting the interest of both parties, and each of the parties does, therefore, enter into his Agreement with the intention of providing the highest service to the public we both serve.

SECTION VIII

NONAPPROPRIATION

This Agreement shall be deemed executory only to the extent of monies appropriated and available for the purpose of the Agreement and no liability on account thereof shall be incurred by each municipality beyond the amount of such monies. It is understood that neither this Agreement nor any representation by any public employee or officer creates any legal or moral obligation to request, appropriate, or make available monies for the purpose of this Agreement.

SECTION IX

TERMINATION

Each party shall have the right to terminate this Agreement on account of a material breach of this Agreement by the other party by giving thirty (30) days' prior written notice to the other party of such termination.

SECTION X

NONDISCRIMINATION

County and City agree to comply with all applicable rules and regulations regarding nondiscrimination pertaining to work to be performed under this Agreement. In compliance with New York State and Federal Laws, County and City shall not discriminate because of age, race, creed, sex, color, disability, national origin, marital status, military status, sexual preference, or employment in the performance Agreement, nor shall either party retaliate against any person for reporting alleged acts of discrimination or for asserting any discrimination based claims.

SECTION XI

NOTICES

All notices required or otherwise made pursuant to this Agreement shall be made in writing and shall be addressed to the parties at the addresses first set forth above or at any other address as designated in writing from time to time by each party. All notices shall be sent by either certified mail, return receipt requested, or by overnight service. All notices will be deemed delivered three days after the date of transmittal.

SECTION XII

EMPLOYMENT RELATIONSHIP AND INSURANCE DISCLAIMER

The City and County acknowledge and agree that this Inner Municipal Agreement does not create an employer-employee relationship between any of the municipalities or their respective officials, employees, or agents. It is explicitly understood that the participating municipalities are engaging in a cooperative arrangement solely for the purpose of implementing the Give grant program. Nothing in this agreement shall be construed as creating an employment relationship, partnership, joint venture, or agency relationship between the municipalities. Each municipality shall maintain its own independent status and retain full responsibility for its own employees, including but not limited to matters of hiring, supervision, compensation, benefits, and termination.

Furthermore, each municipality shall maintain adequate insurance coverage to protect its own interests, employees, and assets. It is the responsibility of each municipality to secure and maintain appropriate insurance coverage, including but not limited to general liability insurance, workers' compensation insurance, and any other insurance required by applicable laws and regulations. The participating municipalities shall not be liable for any claims, losses, damages, or liabilities arising from or related to the insurance coverage or lack thereof maintained by any other participating municipality.

SECTION XIII

GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of New York, without regard to its conflict of law provisions, except to the extent federal law applies.

SECTION XIV

GENERAL PROVISIONS

1. This Agreement contains all the terms and conditions agreed upon by the parties and supersedes all prior or contemporaneous agreements and understandings, oral or otherwise, regarding the subject matter of this Agreement. All items incorporated by reference are attached.

2. The paragraph headings in this Agreement are inserted for convenience and reference only and shall not be used in any way to interpret this Agreement.

3. This Agreement may be amended only by a writing executed by the authorized representative of both parties.

4. Each party hereto represents and warrants that this Agreement has been duly authorized and executed by each and constitutes a valid and binding Agreement and any governmental and other material approvals necessary for the performance of this Agreement have been obtained.

5. If either party waives or excuses any breach by the other party, such waiver or excusal shall not be construed to be a wavier or excusal of any other breach, whether such other breach arises before or after such waiver or excusal shall be binding only if in writing and executed by the waiving or excusing party.

6. If any term or provision of this Agreement or the application thereof shall, to any extent, be held invalid or unenforceable, the remainder of this Agreement, other than those portions as to which it is held invalid or unenforceable, shall not be affected.

7. This Agreement may be executed in any number of counterparts and all such counterparts, taken together, shall constitute one document. Signatures transmitted by FAX shall be deemed originals for all purposes.

IN WITNESS WHEREOF each of the parties has executed this Agreement by its duly authorized representative(s) on the dates set forth below.

CITY OF ELMIRA

Date 5/31/2023

Daniel J. Mandell, Jr.,
Mayor
Res #: 2023-________

Initials: KMT
Police Chief, City of Elmira

COUNTY OF CHEMUNG

Date 05/31/23

Christopher J. Moss
County Executive
Res #:

Initials: M
Sheriff

Initials: F.J.T.
Probation Director

Initials:
District Attorney

Agenda Summary: Act on resolution approving an Intermunicipal Agreement (IMA) with Chemung County municipalities relative to stormwater management and erosion and sediment control, a copy of which is attached hereto and made a part hereof, commencing July 1, 2023 and expiring December 31, 2028, the annual 6.16% cost to the City being $28,866.25 and authorizing the Mayor to execute the IMA; said IMA subject to Corporation Counsel approval.

Resolution Number: 2023-206

Sponsor: Nick Grasso

ATTACHMENTS

resolution chemung county stormwater coalition intermunicipal agmt 7.1.2023-12.31.2028 6.20.2023.docx
intermunicipal agmt - stormwater mgmt erosion sediment control 7.1.2023-12.31.2028.pdf

June 20, 2023

RESOLUTION
NO. 2023 - ______

RESOLUTION AUTHORIZING INTERMUNICIPAL AGREEMENT WITH CHEMUNG COUNTY MUNICIPALITIES RELATIVE TO STORMWATER MANAGEMENT AND EROSION AND SEDIMENT CONTROL

By Councilmember ___________________:

WHEREAS, the County Executive has requested authorization to enter into an Intermunicipal Agreement ("IMA") with the municipalities located within Chemung County relative to Federal Phase II Stormwater Regulations, including without limitation, stormwater management and erosion and sediment control at a total annual cost to the City of $26,866.25 being 6.16% of the total Chemung County Stormwater Team Budget during the period July 1, 2023 through December 31, 2028; and

NOW, THEREFORE, BE IT

RESOLVED, that the City Council of the City of Elmira, New York does hereby approve the Intermunicipal Agreement (IMA) between the County, the City, and other municipalities within Chemung County, a copy of which IMA is attached hereto and made a part hereof; and be it further

RESOLVED, that the Mayor is hereby authorized and directed to execute the aforementioned IMA relative to stormwater management and erosion and sediment control for a term commencing July 1, 2023 and terminating December 31, 2028; said IMA to be subject to approval by the Corporation Counsel.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

INTER-MUNICIPAL AGREEMENT REGARDING SERVICES TO BE PROVIDED RELATING TO STORMWATER MANAGEMENT AND EROSION AND SEDIMENT CONTROL

THIS ***INTERMUNICIPAL AGREEMENT*** made on the ___ day of _________, 2023, between the ***COUNTY OF CHEMUNG,*** a municipal corporation with offices at 203 Lake Street, Elmira, NY 14902, hereinafter referred to as "County"; and the following municipal corporations of:

TOWN OF ASHLAND, 3663 Sixth Street, Wellsburg, NY 14894;
TOWN BALDWIN, 622 Breesport-North Chemung Road, Lowman, NY 14861;
TOWN OF CATLIN, 1448 Chambers Road, Beaver Dams, NY 14812;
TOWN OF CHEMUNG, 788 Rotary Road Ext., Chemung, NY 14825;
TOWN OF ELMIRA, 1255 West Water Street, Elmira, NY 14905;
TOWN OF ERIN, 1138 Breesport Road, Erin, NY 14838;
TOWN OF HORSEHEADS, 150 Wygant Road, Horseheads, NY 14845;
TOWN OF SOUTHPORT, 1139 Pennsylvania Avenue, Elmira, NY 14904;
TOWN OF VANETTEN, 83 Main St., P.O. Box 177, Van Etten, NY 14889;
TOWN OF VETERAN, 4049 Watkins Road, Millport, NY 14864;
hereinafter referred to as "Towns";

and:
VILLAGE OF ELMIRA HEIGHTS, 215 Elmwood Avenue, Elmira Heights, NY 14903;
VILLAGE OF HORSEHEADS, 202 South Main Street, Horseheads, NY 14845;
VILLAGE OF MILLPORT, 4246 Main Street, Millport NY 14864;
VILLAGE OF WELLSBURG, 3663 Sixth St, Wellsburg, NY 14894,
hereinafter referred to as "Villages";

and the **CITY OF ELMIRA,** 317 East Church Street, Elmira, NY 14901, hereinafter referred to as "City."

WHEREAS, as authorized by Article 5-G of the General Municipal Law, all of the municipalities listed above through this agreement wish to adopt common policies and plans with respect to countywide challenges relating to Stormwater Management and Erosion and Sediment control.

WHEREAS, the Towns, Villages, City and County have an interest in protecting water quality and have been participating in or following the work of the Chemung County Stormwater Coalition; and

WHEREAS, the Towns of Ashland, Big Flats, Elmira, Horseheads, Southport, and Veteran, and the Villages of Elmira Heights, Horseheads, Millport and Wellsburg, and the City of Elmira were designated as municipal separate storm sewer systems (MS4's) and required by the Phase II Federal Stormwater Regulations to implement a stormwater management program that included six minimum control measures; and

WHEREAS, the Towns of Baldwin, Catlin, Chemung, Erin and Van Etten, were not designated

b. County DPW Commissioner will supervise and manage the Stormwater Team and their day-to-day activities.
c. Will provide professional liability insurance on behalf of the Stormwater Team.
d. If necessary, it will provide any vehicles through its leasing program and maintain Stormwater Team vehicles as needed. The Stormwater Team budget will account for all vehicle costs, including fuel.
e. Will provide office space for the Stormwater Team in the same facility as the Chemung County Soil and Water Conservation District. The District and Stormwater Team will share a Board conference room, bathrooms, and parking areas. The cost of office equipment and needs such as copiers and cleaning services will be shared proportionate to their use.
f. Will provide and maintain a network computer connection for the Stormwater Team, including internet, email, and VOIP phones. Costs for these connections will be budgeted in the annual Stormwater Team budget.
g. The Chemung County Stormwater Team will provide annual reports regarding the activities of the Team by the end of each year. The annual report will include activities of the Stormwater Team during the past year, expenses to date and the proposed budget for the upcoming year.

4. Each municipality agrees to pay their proportional fee of the Budget/funding fees set forth in **Exhibit 1**, attached hereto and made a part hereof by reference.
   a. A three percent (3%) increase will be automated in each municipality's contributions to the County for each year unless otherwise modified by addendum.
   b. Payments set forth in the budget will be remitted to the Chemung by each municipality once a year, on January 31st. The County will prepare and send invoices on behalf of the Stormwater Team.

5. Budget/Funding for the Chemung County Stormwater Team will be provided under the following formula (A budget will be established for the Stormwater Team by the County):

   a. Up to 57% of the funding will be provided by Chemung County, not to exceed $265,000.00 in any given year. (2023 County contribution of 56.88% will be $248,080.08 (including E-Waste and Ag Promotion revenue, which would be moved from the District);
   b. 13.02% of the funding will be provided by the participating fifteen (15) municipalities within Chemung County at an annual rate of $3,786.11 per municipality in 2023;
   c. Additionally, 27.16% of the funding will be provided by the ten (10) participating MS4 communities within Chemung County based upon the following five (5) 97.18
   parameters:
      i. lane miles within the municipality;
      ii. impervious areas within the municipality;
      iii. population of each municipality;
      iv. illicit discharge probability; and
      v. potential for development within the municipality.

accounts will be returned to the municipal corporation utilizing the same formula created to collect the initial funding.

13. This Agreement shall be deemed executory only to the extent of the monies appropriated and available for the purpose of the Agreement, and no liability on account thereof shall be incurred by the purchase beyond the amount of such monies. It is understood that neither this Agreement nor any representation by any public employee or officer creates any legal or moral obligation to request, appropriate or make available monies for the purpose of the Agreement.

14. If any provision of this agreement is or becomes void or unenforceable by force of law, the other provisions shall apply.

15. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. The parties may execute this Agreement in separate counterparts, and the counterparts may be signed and delivered by facsimile, email, or other electronic means. The parties agree that any signature delivered by facsimile, email, or other electronic means shall have the same effect as an original signature.

[Signatures appear on the following page.]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their proper officers duly authorized as of the dates set forth opposite their signatures.

COUNTY OF CHEMUNG

Date: ________________, 2023 By.______________________________
County Executive
Res #

TOWN OF ASHLAND

Date: ________________, 2023 By.______________________________
Supervisor
Res #

TOWN OF BALDWIN

Date: ________________, 2023 By.______________________________
Supervisor
Res #

TOWN OF CATLIN

Date: ________________, 2023 By.______________________________
Supervisor
Res #

TOWN OF CHEMUNG

Date: ________________, 2023 By.______________________________
Supervisor
Res #

TOWN OF ELMIRA

Date: ________________, 2023 By.______________________________
Supervisor
Res #

VILLAGE OF MILLPORT

Date: ________________, 2023

By. ________________________________
Mayor
Res #

VILLAGE OF WELLSBURG

Date: ________________, 2023

By. ________________________________
Mayor
Res #

CITY OF ELMIRA

Date: ________________, 2023

By. ________________________________
Daniel J. Mandell, Jr.
Mayor
Res #: 2023-______

Agenda Summary: Act on Lead Hazard Reduction Grant Program Audit.

Resolution Number: 2023-207

Sponsor: Nick Grasso

ATTACHMENTS

06-20-2023 audit (LEAD).doc

June 20, 2023

CITY OF ELMIRA
COMMUNITY DEVELOPMENT- LEAD Hazard Reduction Grant
RESOLUTION NO. 2023-______

Councilmember ________________________________

RESOLVED, that the bills in the amount of $**4,318.09** are hereby audited for payment for the LEAD Hazard Reduction Grant, June 20, 2023.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Acct. Name	Payee	Item	Amount
Payroll Expenses	Payroll	Payroll to be reimbursed to CDBG- not to exceed	$2,900.00
Payroll Expenses	ADP	invoice # 628443158	$43.09
LEAD testing	Eco-Testing Services LLC	invoice # 1368	$1,375.00
		TOTAL	**$4,318.09**

Agenda Summary:	Act on Anti Displacement Learning Network Grant Program Audit.
Resolution Number:	2023-208
Sponsor:	Tory Kitching

ATTACHMENTS

06-20-2023 audit (ADLN).docx

June 20, 2023

CITY OF ELMIRA
COMMUNITY DEVELOPMENT- ANTI DISPLACEMENT LEARNING NETWORK
RESOLUTION NO. 2023-______

Councilmember ________________________________

RESOLVED, that the bills in the amount of **$950.00,** they are hereby audited for payment for the Anti Displacement Learning Network grant, June 20, 2023

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Acct. Name	Payee	Item	Amount
Displacement Grant	West Construction	See attachment for additional information	$ 950.00
		TOTAL	$ 950.00

Agenda Summary: Act on Community Development Block Grant Program Audit.

Resolution Number: 2023-209

Sponsor: Corey Cooke

ATTACHMENTS

06-20-2023 audit (CDBG;HOME).docx

June 20, 2023

CITY OF ELMIRA
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
RESOLUTION NO. 2023-______

Councilmember ________________________________

RESOLVED, that the bills in the amount of **$60,564.49** they are hereby audited for payment for the Community Development Block Grant, June 20, 2023.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	

Acct. Name	Payee	Item	Amount
Rehab- Payroll Admin- Payroll	Payroll	Payroll not to exceed	$19,000.00
CDBG Grant	Griffin Construction of NYS Inc	See attachment for additional information not to exceed	$1,000.00
Recording Fee	Chemung County Clerk	See attachment for additional information.	$252.50
Sub Grantee	Salvation Army	4th Quarter Sub Grantee	$4,500.00
Sub Grantee	Catholic Charities- Housing Counseling	4th Quarter Sub Grantee	$6,250.00
Sub Grantee	Catholic Charities- Emergency Shelter	4th Quarter Sub Grantee	$6,250.00
Sub Grantee	Meals on Wheels	4th Quarter Sub Grantee	$6,000.00
Sub Grantee	Economic Opportunity Program	4th Quarter Sub Grantee	$7,500.00
Sub Grantee	Southside Community Center	4th Quarter Sub Grantee	$5,000.00
Sub Grantee	CASA of the Southern Tier	4th Quarter Sub Grantee	$4,000.00

Processing Fees	AmRent	invoice # 3849467	$53.70
CHDO- Neat Westside Neighborhood	Near West Side Neighborhood	375 W. Clinton St	$597.04
Admin Fee	SUNY Corning Community College	Notary Training	$65.00
Travel Expenses	See Attachment for additional information	See attachment for additional information	$96.25
		TOTAL	**$60,564.49**

Elmira City Council

Agenda Summary: Act on American Rescue Plan Property Rehab Repair Audit.

Resolution Number: 2023-210

Sponsor: Joseph Duffy

ATTACHMENTS

cover sheet.pdf
backup.pdf

DATE: June 20th, 2023

TO: THE HONORABLE MAYOR AND COUNCIL

FROM: AMERICAN RESCUE PLAN

I hereby present to you for examination and audit the following list. These lists and the supporting applications have been examined by the departments concerned and have been certified by them to me. An examination of these claims has been made by the Chamberlain's office for the purpose of ascertaining that the prerequisites to the audit have been complied with.

Property Rehab	$5,000.00

GRAND TOTAL PAYMENTS PER ATTACHED COMPUTER LIST:	$5,000.00
	================

RESOLUTION NO. 2023-

By Councilmember ____________________________

RESOLVED, that the applications in the amount of $5,000.00
be and they hereby are audited and approved for payment,
when in funds.

ADOPTED BY THE FOLLOWING VOTE:

AYES----	------ ---	--------NAYS
________	COUNCILMEMBER COOKE	________
________	COUNCILMEMBER MOSS	________
________	COUNCILMEMBER FRANCHI	________
________	COUNCILMEMBER KITCHING	________
________	COUNCILMEMBER GRASSO	________
________	COUNCILMEMBER DUFFY	________
________	MAYOR MANDELL	________

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Name	Address	Type of Project	Contractor	Amount of Quote	Amount approved
Sara Kramarik	324 Fitch St	new pipes, duct work, and	Hugh Grapes & Overhea	5,500.00	5,000.00

Agenda Summary: Act On Audit.

Resolution Number: 2023-211

Sponsor: Nan Moss

ATTACHMENTS

Cover Sheet.pdf
Backup Part 1.pdf
Backup Part 2.pdf

DATE: June 20th, 2023

TO: THE HONORABLE MAYOR AND COUNCIL

FROM: CHARMAIN CATTAN, CITY CHAMBERLAIN

I hereby present to you for examination and audit the following lists. These lists and the supporting vouchers and payrolls have been examined by the departments concerned and have been certified by them to me. An examination of these claims has been made by the Chamberlain's office for the purpose of ascertaining that the prerequisites to the audit have been complied with.

CURRENT BUDGET FUNDS:	$615,667.89
CAPITAL FUNDS:	$207,374.86
COMMUNITY DEVELOPMENT;	$0.00
TRUST & AGENCY FUNDS:	$0.00
SELF INSURANCE FUNDS:	$0.00

TOTAL PER ATTACHED COMPUTER LIST:	$823,042.75
OTHER PAYMENTS:	
PAYROLLS W/E June 18th, 2023	$750,000.00
HAND CHECKS-THRU MACHINE-LISTINGS ATTACHED	$40,446.28
CAPITAL HAND CHECKS	$0.00
	$0.00
	$0.00
	$0.00
	$0.00
	$0.00

TOTAL OTHER PAYMENTS:	$790,446.28

GRAND TOTAL PAYMENTS:	$1,613,489.03
	===============

RESOLUTION NO. 2023-

By Councilmember ____________________________

RESOLVED, that the bills and the payrolls in the amount of be and they hereby are audited and approved for payment, when in funds. $1,613,489.03

ADOPTED BY THE FOLLOWING VOTE:

AYES---- ------ --- ---------NAYS

AYES		NAYS
________	COUNCILMEMBER COOKE	________
________	COUNCILMEMBER MOSS	________
________	COUNCILMEMBER FRANCHI	________
________	COUNCILMEMBER KITCHING	________
________	COUNCILMEMBER GRASSO	________
________	COUNCILMEMBER DUFFY	________
________	MAYOR MANDELL	________

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City of Elmira *LIVE*

Payment Batch Register

Bank Account: GENERAL FUND - GENERAL FUND

Batch Date: 06/20/2023

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount

Bank Account: GENERAL FUND - GENERAL FUND

Type	Date	Number	Source / Invoice	Date	Payee Name / Description	Amount
Check	06/20/2023	202517	Accounts Payable		AMAZON CAPITAL SERVICES INC	345.61
			Invoice	Date	Description	Amount
			1HTG-4DQJ-7TX9	06/01/2023	misc supplies	83.75
			16NJ-PM6Q-73T9	06/01/2023	misc supplies	125.84
			1K7W-XDTC-FQNM	06/01/2023	OFFICE SUPPLIES/EQUIPMENT	101.56
			174C-LVC6-1N19	06/01/2023	Blanket PO Office Supplies	34.46
Check	06/20/2023	202518	Accounts Payable		AMCHAR	1,435.80
			Invoice	Date	Description	Amount
			01078669	06/01/2023	sights for patrol rifles	1,435.80
Check	06/20/2023	202519	Accounts Payable		AMES LINEN SERVICE	45.00
			Invoice	Date	Description	Amount
			352438	05/30/2023	BAR RAGS, MOPS, MATS	45.00
Check	06/20/2023	202520	Accounts Payable		ANDRE & SON, INC.	450.00
			Invoice	Date	Description	Amount
			375332	05/26/2023	TURF MARKING PAINT	450.00
Check	06/20/2023	202521	Accounts Payable		Angry Loraxe Tree Service	6,370.00
			Invoice	Date	Description	Amount
			449	05/22/2023	REMOVAL OF TWO TREES AND STUMPS	6,370.00
Check	06/20/2023	202522	Accounts Payable		ANTOINETTE WISNIEWSKI	989.40
			Invoice	Date	Description	Amount
			2023 MDCR PT B	06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202523	Accounts Payable		ARCHIE STURCH	989.40
			Invoice	Date	Description	Amount
			2023 MDCR PT B	06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202524	Accounts Payable		ASCAP	432.50
			Invoice	Date	Description	Amount
			5/20/23	06/01/2023	acct#500828985	432.50
Check	06/20/2023	202525	Accounts Payable		AUSTIN EXCAVATING & PAVING INC	1,296.00
			Invoice	Date	Description	Amount
			12024	05/22/2023	BLANKET PURCHASE FOR STONE & TOP SOIL	1,296.00
Check	06/20/2023	202526	Accounts Payable		Auto Zone	86.99
			Invoice	Date	Description	Amount
			2950709934	05/23/2023	PARTS/HARDWARE RES#22-241	86.99
Check	06/20/2023	202527	Accounts Payable		BANFIELD BAKER CORPORATION	475.50
			Invoice	Date	Description	Amount
			5012	05/08/2023	TURFACE	475.50
Check	06/20/2023	202528	Accounts Payable		BONNIE SWEENEY	989.40
			Invoice	Date	Description	Amount
			2023 MDCR PT B	06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202529	Accounts Payable		BROWNELL'S	1,067.64
			Invoice	Date	Description	Amount

	2023410352134+	06/01/2023		armorer supplies	1,067.6
Check	06/20/2023	202530	Accounts Payable	BRYAN J MAGGS LAW OFFICES, PLLC	1,000.00
	Invoice	Date		Description	Amount
	2043	06/01/2023		ALVERNAZ V. CITY OF ELMIRA	1,000.00
Check	06/20/2023	202531	Accounts Payable	BURGER KING	33.08
	Invoice	Date		Description	Amount
	FEB,MAR,APR	06/01/2023		PRISONER MEALS	33.08
Check	06/20/2023	202532	Accounts Payable	BUSINESS RADIO LICENSING	330.00
	Invoice	Date		Description	Amount
	36831	05/12/2023		FCC LICENSING AND RENEWALS	330.00
Check	06/20/2023	202533	Accounts Payable	CARANELL PARKS	50.00
	Invoice	Date		Description	Amount
	PAY #1	06/01/2023		ZONING BOARD	50.00
Check	06/20/2023	202534	Accounts Payable	CARL VALLELY	75.00
	Invoice	Date		Description	Amount
	PAY #1	06/01/2023		HISTORIC BOARD	75.00
Check	06/20/2023	202535	Accounts Payable	CHALFANT , DEREK	50.00
	Invoice	Date		Description	Amount
	PAY #1	06/01/2023		HISTORIC BOARD	50.00
Check	06/20/2023	202536	Accounts Payable	CHAMPION FASTENERS	1,073.96
	Invoice	Date		Description	Amount
	86084 +	05/01/2023		PARTS/HARDWARE RFB#2143	831.07
	69.85	05/18/2023		MISC SUPPLIES/PARTS	69.85
	86579	05/18/2023		SUPPLIES AND MATERIALS	69.85
	86445+	05/15/2023		BLANKET FOR NUTS, BOLTS, HARDWARE	90.79
	86937	06/01/2023		BOLTS FOR RED BOAT	12.40
Check	06/20/2023	202537	Accounts Payable	CHAPEL LUMBER COMPANY	1,530.16
	Invoice	Date		Description	Amount
	090370+	05/23/2023		PARKS SUPPLIES	1,530.16
Check	06/20/2023	202538	Accounts Payable	CHARLES SHAFFER	50.00
	Invoice	Date		Description	Amount
	PAY #1	06/01/2023		PLANNING BOARD	50.00
Check	06/20/2023	202539	Accounts Payable	CHEMUNG COUNTY CENTRAL SERV-POSTAGE	747.03
	Invoice	Date		Description	Amount
	MAY 2023	06/01/2023		POSTAGE	747.03
Check	06/20/2023	202540	Accounts Payable	CHEMUNG COUNTY INSURANCE DEPARTMENT	398,165.88
	Invoice	Date		Description	Amount
	JUNE 2023	06/01/2023		ADMIN FEE	7,807.17
	JUNE, 2023	06/01/2023		HEALTH INSURANCE	390,358.71
Check	06/20/2023	202541	Accounts Payable	CHEMUNG COUNTY TRANSFER	9,611.69
	Invoice	Date		Description	Amount
	136906 TI-37	05/22/2023		GARBAGE COLLECTION FEES- ELMIRA & HERITAGE	8,599.58
	136925 TI-189	05/22/2023		GARBAGE COLLECTION FEES- ELMIRA & HERITAGE	500.61
	136908	05/22/2023		GARBAGE COLLECTION FEES- ELM HEIGHTS	511.50
Check	06/20/2023	202542	Accounts Payable	CHEMUNG COUNTY TRANSFER	678.80
	Invoice	Date		Description	Amount
	136907	06/01/2023		CUST#TI-00038	678.80
Check	06/20/2023	202543	Accounts Payable	CHRISTIAN , MIQUELLE	50.00
	Invoice	Date		Description	Amount
	PAY #1	06/01/2023		ZONING BOARD	50.00

Check	06/20/2023	202544	Accounts Payable	CONSTELLATION ENERGY SERVICES OF NEW YORK, INC.		8,925.1
	Invoice	Date		Description		Amount
	65268321801	06/01/2023		CUST#2530739-41493		8,925.15
Check	06/20/2023	202545	Accounts Payable	COOK BROTHERS		190.32
	Invoice	Date		Description		Amount
	1871962, 1875406	05/22/2023		PARTS/HARDWARE		190.32
Check	06/20/2023	202546	Accounts Payable	CULLIGAN		220.00
	Invoice	Date		Description		Amount
	DETECT BUREAU	06/01/2023		ACCT#272-00120527-2		110.00
	272X31484506	06/01/2023		ACCT#272-00120501-7		110.00
Check	06/20/2023	202547	Accounts Payable	CULLIGAN		56.50
	Invoice	Date		Description		Amount
	5/1 - 5/31/23	06/01/2023		ACCT#272-00120519-9		56.50
Check	06/20/2023	202548	Accounts Payable	CURA		83.98
	Invoice	Date		Description		Amount
	H014402031	06/01/2023		PRISONER MEALS		83.98
Check	06/20/2023	202549	Accounts Payable	CUSTOM PEST CONTROL		50.00
	Invoice	Date		Description		Amount
	134809	05/04/2023		PEST CONTROL AT 312 BUILIDNG		50.00
Check	06/20/2023	202550	Accounts Payable	DAVE'S TOWING		150.00
	Invoice	Date		Description		Amount
	54803 &58125	06/01/2023		STATEMENT 4/30/23		150.00
Check	06/20/2023	202551	Accounts Payable	DAVID HARKNESS		100.00
	Invoice	Date		Description		Amount
	PAY #1	06/01/2023		PLANNING BOARD		100.00
Check	06/20/2023	202552	Accounts Payable	DEBORAH WICH		75.00
	Invoice	Date		Description		Amount
	PAY #1	06/01/2023		ZONING BOARD		75.00
Check	06/20/2023	202553	Accounts Payable	DIANE JANOWSKI		75.00
	Invoice	Date		Description		Amount
	PAY #1	06/01/2023		HISTORIC BOARD		75.00
Check	06/20/2023	202554	Accounts Payable	DIRECT ENERGY BUSINESS MARKETING, LLC		1,620.46
	Invoice	Date		Description		Amount
	HS33656576	06/01/2023		ACCT#692586-3081		1,620.46
Check	06/20/2023	202555	Accounts Payable	EASTERN SECURITY SERVICES		166.35
	Invoice	Date		Description		Amount
	R267992	06/01/2023		MONITORING SERVICES AT GOLF COURSE		166.35
Check	06/20/2023	202556	Accounts Payable	ED'S HEADS PORTABLE TOILETS		950.00
	Invoice	Date		Description		Amount
	64876+	06/01/2023		PORTABLE TOILETS FOR PARKS		700.00
	64917	06/01/2023		PORTABLE TOILETS FOR GOLF COURSE		250.00
Check	06/20/2023	202557	Accounts Payable	Elizabeth Chalfant		25.00
	Invoice	Date		Description		Amount
	PAY #1	06/01/2023		HISTORIC BOARD		25.00
Check	06/20/2023	202558	Accounts Payable	ELLEN MURPHY		989.40
	Invoice	Date		Description		Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE		989.40
Check	06/20/2023	202559	Accounts Payable	ELM CHEVROLET CO. INC.		191.69
	Invoice	Date		Description		Amount
	CONTROL#035114	06/01/2023		MVA - BRAKE INSPECTION		67.50
	97421	05/19/2023		CHEVY PARTS/EPD CARS		124.19

Check	06/20/2023	202560	Accounts Payable	ELMIRA COCA-COLA BOTTLING CORP.	1,245.9
	Invoice	Date	Description		Amount
	35743379006+	05/25/2023	SODA, WATER, CUPS, ETC		155.76
	35852070009+	05/31/2023	SODA, WATER, CUPS, ETC		1,090.22
Check	06/20/2023	202561	Accounts Payable	EMPIRE ACCESS	185.90
	Invoice	Date	Description		Amount
	10801553	06/01/2023	ACCT#00089371		185.90
Check	06/20/2023	202562	Accounts Payable	ENTERPRISE FM TRUST	29,669.76
	Invoice	Date	Description		Amount
	FBN4757965	06/01/2023	CUST #479407		29,669.76
Check	06/20/2023	202563	Accounts Payable	ERIE MATERIALS, INC.	96.01
	Invoice	Date	Description		Amount
	2637495-001	05/10/2023	ROOFSEAL		96.01
Check	06/20/2023	202564	Accounts Payable	EUGENE OTTAVIANI	989.40
	Invoice	Date	Description		Amount
	2023 MDCR PT B	06/01/2023	2023 REIMBURSEMENT - JAN - JUNE		989.40
Check	06/20/2023	202565	Accounts Payable	EWING IRRIGATION	1,543.13
	Invoice	Date	Description		Amount
	19483936	05/22/2023	BLANKET PURHCASES FOR IRRIGATION SUPPILES		1,543.13
Check	06/20/2023	202566	Accounts Payable	FEDERAL EXPRESS CORP.	20.46
	Invoice	Date	Description		Amount
	8-144-71366	06/01/2023	FED EX SERVICES		20.46
Check	06/20/2023	202567	Accounts Payable	FERRARIO FORD LINCOLN MERCURY	710.97
	Invoice	Date	Description		Amount
	64352	05/18/2023	MISC. MANUFACTURER'S PARTS		710.97
Check	06/20/2023	202568	Accounts Payable	FIRST UNUM LIFE	1,051.76
	Invoice	Date	Description		Amount
	PREMIUM-MAY	06/01/2023	POLICY #0461381-001		339.18
	MAY PREMIUM	06/01/2023	POLICY #0461461-001		712.58
Check	06/20/2023	202569	Accounts Payable	FISCAL ADVISORS & MARKETING, INC.	11,125.00
	Invoice	Date	Description		Amount
	38225	06/01/2023	SERVICES RENDERED - 2023 BONDS		11,125.00
Check	06/20/2023	202570	Accounts Payable	GAIL SHAW	989.40
	Invoice	Date	Description		Amount
	2023 MDCR PT B	06/01/2023	2023 REIMBURSEMENT - JAN - JUNE		989.40
Check	06/20/2023	202571	Accounts Payable	GEORGE HENDRIX	989.40
	Invoice	Date	Description		Amount
	2023 MDCR PT B	06/01/2023	2023 REIMBURSEMENT - JAN - JUNE		989.40
Check	06/20/2023	202572	Accounts Payable	GOODYEAR	632.00
	Invoice	Date	Description		Amount
	37855	05/31/2023	TIRES PGB-23149		632.00
Check	06/20/2023	202573	Accounts Payable	GRASS LANDS EQUIPMENT CO.	3,090.89
	Invoice	Date	Description		Amount
	1337150	05/11/2023	PARTS/HARDWARE MTGC		313.67
	1338553	05/24/2023	103-TC-36E MX-R IRRITOL		2,777.22
Check	06/20/2023	202574	Accounts Payable	GRIFFITH OIL CO.	231.24
	Invoice	Date	Description		Amount
	13143327	06/01/2023	PROPANE AT RANGE		231.24
Check	06/20/2023	202575	Accounts Payable	HAMILTON MEATS, INC.	764.66
	Invoice	Date	Description		Amount

	46211	05/20/2023		MEAT, FOOD, PAPER SUPPLIES	51.0
	52594	05/30/2023		MEAT, FOOD, PAPER SUPPLIES	713.66
Check	06/20/2023	202576	Accounts Payable	HIGHER INFORMATION GROUP	329.00
	Invoice	Date		Description	Amount
	384273	06/01/2023		CONTRACT N8335-05	329.00
Check	06/20/2023	202577	Accounts Payable	HORSEHEADS DO-IT CENTER	190.18
	Invoice	Date		Description	Amount
	375148	05/22/2023		MISC PARTS/HARDWARE/INCIDENTALS	190.18
Check	06/20/2023	202578	Accounts Payable	HOSKINS , RICHARD	100.00
	Invoice	Date		Description	Amount
	PAY #1	06/01/2023		PLANNING BOARD	100.00
Check	06/20/2023	202579	Accounts Payable	I. D. BOOTH, INC.	855.05
	Invoice	Date		Description	Amount
	1503396+	05/18/2023		BLANKET FOR STREETLIGHT SUPPLIES	390.96
	1496853,1494410	05/05/2023		BLANKET FOR ELECTRICAL SUPPLIES	400.62
	15021182, 150241	05/17/2023		BLANKET PO FOR ELECTRICAL SUPPLIES	63.47
Check	06/20/2023	202580	Accounts Payable	IPS GROUP, INC	3,210.26
	Invoice	Date		Description	Amount
	INV85224	06/01/2023		PARKING METER CHARGES	3,210.26
Check	06/20/2023	202581	Accounts Payable	JAMES A. BAKER	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202582	Accounts Payable	JAMES GENSEL	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202583	Accounts Payable	JAMES LARSON	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202584	Accounts Payable	JOAN GENSEL	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202585	Accounts Payable	JOHN MARKS	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202586	Accounts Payable	JOSEPH DERITO	75.00
	Invoice	Date		Description	Amount
	PAY #1	06/01/2023		HISTORIC BOARD	75.00
Check	06/20/2023	202587	Accounts Payable	JOSEPH MUSTICO	100.00
	Invoice	Date		Description	Amount
	PAY #1	06/01/2023		PLANNING BOARD	100.00
Check	06/20/2023	202588	Accounts Payable	KECK'S FOOD SERVICE	2,405.65
	Invoice	Date		Description	Amount
	72910	05/24/2023		FOOD, FOOD SUPPLIES, CONDIMENTS	516.61
	73663	05/29/2023		FOOD, FOOD SUPPLIES, CONDIMENTS	1,889.04
Check	06/20/2023	202589	Accounts Payable	LARISSA MAXWELL-SINGLETON	175.00
	Invoice	Date		Description	Amount
	EWB ELECT-6/6/23	06/01/2023		ELECTION INSPECTORS - EWB ELECTION	175.00
Check	06/20/2023	202590	Accounts Payable	LINDA MARKS	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202591	Accounts Payable	LINDA NOTO	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40

Check	06/20/2023	202592	Accounts Payable	LINDA STURCH	989.4
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202593	Accounts Payable	LINDE GAS & EQUIPMENT INC	183.59
	Invoice	Date		Description	Amount
	36048399	05/23/2023		WELDING SUPPLIES	131.75
	35900271	05/13/2023		BLANKET FOR WELDING SUPPLIES	51.84
Check	06/20/2023	202594	Accounts Payable	LORI ADAMS	175.00
	Invoice	Date		Description	Amount
	EWB ELECT-6/6/23	06/01/2023		ELECTION INSPECTORS - EWB ELECTION	175.00
Check	06/20/2023	202595	Accounts Payable	LOWE'S COMPANIES, INC.	472.36
	Invoice	Date		Description	Amount
	23978	05/05/2023		BLANKET FOR BUILDING MATERIALS	472.36
Check	06/20/2023	202596	Accounts Payable	MARY HELEN HALL	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202597	Accounts Payable	MARY LARSON	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202598	Accounts Payable	MCCARTHY TIRE SERVICE	597.70
	Invoice	Date		Description	Amount
	59463, 59466	06/02/2023		OUTSIDE REPAIRS/SERVICE	597.70
Check	06/20/2023	202599	Accounts Payable	MCDONALD EXCAVATING, INC.	127.50
	Invoice	Date		Description	Amount
	57235	05/22/2023		#1 STONE	127.50
Check	06/20/2023	202600	Accounts Payable	MTE	334.56
	Invoice	Date		Description	Amount
	364877, 365029	05/17/2023		MOWER BLADES/PARTS	334.56
Check	06/20/2023	202601	Accounts Payable	MUNICIPAL EMERGENCY SERVICES, INC.	470.00
	Invoice	Date		Description	Amount
	IN1840141+	06/01/2023		MES Work Pants	470.00
Check	06/20/2023	202602	Accounts Payable	NAPA AUTO PARTS	1,099.58
	Invoice	Date		Description	Amount
	086551 +	03/14/2023		PARTS/SOURCEWELL CONTRACT	1,049.58
	093606	05/24/2023		PARTS/HARDWARE MTGC SOURCEWELL PGB-2349	50.00
Check	06/20/2023	202603	Accounts Payable	NYSEG	1,756.00
	Invoice	Date		Description	Amount
	05/15/23	06/01/2023		ACCT#1901-0000-214	1,686.99
	JUNE, 2023	06/01/2023		ACCT#1005-1984-374	69.01
Check	06/20/2023	202604	Accounts Payable	ORRICK, HERRINGTON, & SUTCLIFFE	11,624.00
	Invoice	Date		Description	Amount
	42381-2-503	06/01/2023		PUBLIC IMPROVEMENT BONDS	11,624.00
Check	06/20/2023	202605	Accounts Payable	PARMENTER MOTORS, INC.	375.00
	Invoice	Date		Description	Amount
	AS OF 5/19/23	06/01/2023		STATEMENT	375.00
Check	06/20/2023	202606	Accounts Payable	PATRICIA A. LYNCH	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202607	Accounts Payable	PATRICK SHAW	989.40
	Invoice	Date		Description	Amount
	2023 MDCR PT B	06/01/2023		2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202608	Accounts Payable	PEOPLEREADY INC	4,059.08

	Invoice		Date	Description	Amour
	28124521		05/31/2023	TEMP SERVICES	2,304.71
	28130923		06/06/2023	TEMP SERVICES	1,754.37
Check	06/20/2023	202609	Accounts Payable	PERRY & CARROLL, INC.	3,119.00
	Invoice		Date	Description	Amount
	COI PREMIUM		06/01/2023	CERTIFICATE OF LIABILITY INS	150.00
	454962		06/01/2023	POLICY CL1899953E	2,969.00
Check	06/20/2023	202610	Accounts Payable	PITNEY BOWES	48.99
	Invoice		Date	Description	Amount
	1023167331+		06/01/2023	E Certified Labels	48.99
Check	06/20/2023	202611	Accounts Payable	POINT SPRING & DRIVESHAFT CO.	3,578.71
	Invoice		Date	Description	Amount
	T-INV-08820 +		05/04/2023	HEAVY DUTY PARTS RFB#2077R	3,578.71
Check	06/20/2023	202612	Accounts Payable	PREMIER PRINTING, INC.	2,325.00
	Invoice		Date	Description	Amount
	3879		06/01/2023	SERVICES - PUBLIC IMP BONDS	2,325.00
Check	06/20/2023	202613	Accounts Payable	PRESENTA PLAQUE	806.97
	Invoice		Date	Description	Amount
	28448		06/01/2023	award pocket plaques	806.97
Check	06/20/2023	202614	Accounts Payable	R S PARKER LANDSCAPING	10,080.00
	Invoice		Date	Description	Amount
	10156		06/01/2023	April 2023 Abatements	10,080.00
Check	06/20/2023	202615	Accounts Payable	RANGER OUTFITTERS	35.98
	Invoice		Date	Description	Amount
	24582		06/01/2023	VELCRO POLICE PATCHES	35.98
Check	06/20/2023	202616	Accounts Payable	REXEL OF AMERICA, LCC	133.46
	Invoice		Date	Description	Amount
	136585712.001		05/15/2023	BLANKET PO FOR ELECTRICAL SUPPLIES	133.46
Check	06/20/2023	202617	Accounts Payable	RICHARD HALL	989.40
	Invoice		Date	Description	Amount
	2023 MDCR PT B		06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202618	Accounts Payable	RINWALSKE GARAGE	875.00
	Invoice		Date	Description	Amount
	STATEMENT #2771		06/01/2023	INVOICE 47213, 47790, 47459, 47856	875.00
Check	06/20/2023	202619	Accounts Payable	ROBERT BUTCHER	75.00
	Invoice		Date	Description	Amount
	PAY #1		06/01/2023	HISTORIC BOARD	75.00
Check	06/20/2023	202620	Accounts Payable	ROBIN VANATTA	989.40
	Invoice		Date	Description	Amount
	2023 MDCR PT B		06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202621	Accounts Payable	ROXANNE BROWN-SINCLAIR	175.00
	Invoice		Date	Description	Amount
	EWB ELECT-6/6/23		06/01/2023	ELECTION INSPECTORS - EWB ELECTION	175.00
Check	06/20/2023	202622	Accounts Payable	ROY VANATTA	989.40
	Invoice		Date	Description	Amount
	2023 MDCR PT B		06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202623	Accounts Payable	SAM'S CLUB DIRECT	616.18
	Invoice		Date	Description	Amount
	5/24/2023-		05/24/2023	SNACKS, SUPPLIES, FOOD	89.84
	5/29, 5/30		05/29/2023	SNACKS, SUPPLIES, FOOD	526.34
Check	06/20/2023	202624	Accounts Payable	SHARON HENDRIX	989.40
	Invoice		Date	Description	Amount

	2023 MDCR PT B		06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.4
Check	06/20/2023	202625	Accounts Payable	SiteOne Landscape Supply Holding, LLC	208.16
	Invoice		Date	Description	Amount
	130390828		05/24/2023	DEFOAMER	208.16
Check	06/20/2023	202626	Accounts Payable	SOUTHERN TIER SENTRY HARDWARE	27.00
	Invoice		Date	Description	Amount
	84582		05/19/2023	MISC. PARTS/HARDWARE	27.00
Check	06/20/2023	202627	Accounts Payable	STANLEY WISNIEWSKI	989.40
	Invoice		Date	Description	Amount
	2023 MDCR PT B		06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202628	Accounts Payable	STAPLES BUSINESS ADVANTAGE	558.46
	Invoice		Date	Description	Amount
	3536425900+		06/01/2023	Office Supplies	558.46
Check	06/20/2023	202629	Accounts Payable	STAR GAZETTE	55.69
	Invoice		Date	Description	Amount
	RUN DATE 5/30/23		06/01/2023	AD#0005716478	28.49
	5/17 & 5/31 RUN		06/01/2023	AD#0005654200	27.20
Check	06/20/2023	202630	Accounts Payable	STEWART P. WILSON	18,029.49
	Invoice		Date	Description	Amount
	467177 +		05/15/2023	FUEL-BLANKET PO RFB# 2402 RES#22-187	15,024.98
	467178 +		05/15/2023	FUEL-BLANKET PO RFB# 2402 RES#22-187 MTGC	3,004.51
Check	06/20/2023	202631	Accounts Payable	SUZANNE MORRISSEY	989.40
	Invoice		Date	Description	Amount
	2023 MDCR PT B		06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202632	Accounts Payable	SWEEPER PARTS SALES	1,665.50
	Invoice		Date	Description	Amount
	37107		05/23/2023	WATER PUMP FOR STREET SWEEPER	1,665.50
Check	06/20/2023	202633	Accounts Payable	SWIFT OFFICE EQUIPMENT	213.99
	Invoice		Date	Description	Amount
	076973		06/01/2023	RICOH PRINT CHARGES 1/4/23 TO 5/1/23	213.99
Check	06/20/2023	202634	Accounts Payable	THOMAS MORRISSEY	989.40
	Invoice		Date	Description	Amount
	2023 MDCR PT B		06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202635	Accounts Payable	THOMAS WALKER	989.40
	Invoice		Date	Description	Amount
	2023 MDCR PT B		06/01/2023	2023 REIMBURSEMENT - JAN - JUNE	989.40
Check	06/20/2023	202636	Accounts Payable	TOLLS BY MAIL PAYMENT PROCESSING CENTER	2.20
	Invoice		Date	Description	Amount
	4/20/23		06/01/2023	TOLL BILL NO 17895938783	2.20
Check	06/20/2023	202637	Accounts Payable	TOM KREBS	25.00
	Invoice		Date	Description	Amount
	PAY #1		06/01/2023	ZONING BOARD	25.00
Check	06/20/2023	202638	Accounts Payable	TWIN TIER PAINT WALLCOVERING	1,355.48
	Invoice		Date	Description	Amount
	61628+		05/12/2023	PAINT FOR DUNN FIELD	1,355.48
Check	06/20/2023	202639	Accounts Payable	UniFirst Corporation	318.10
	Invoice		Date	Description	Amount
	3511630, 3513999		05/25/2023	LAUNDRY SERVICE	166.44
	3514001, 3514000		06/01/2023	FLOOR MATS AT CITY HALL & DPW	151.66

Check	06/20/2023	202640 Accounts Payable	UNITED FIRE EQUIPMENT OF THE		1,463.(
	Invoice	Date	Description		Amount
	12305	05/25/2023	FIRE EXTINGISHER TESTS		1,463.00
Check	06/20/2023	202641 Accounts Payable	UNITED UNIFORM		1,205.50
	Invoice	Date	Description		Amount
	1021-432262	06/01/2023	BACKORDERED ITEMS FROM 2022		1,205.50
Check	06/20/2023	202642 Accounts Payable	UNITED UNIFORM		6,885.00
	Invoice	Date	Description		Amount
	432054+	06/01/2023	uniform items		6,885.00
Check	06/20/2023	202643 Accounts Payable	VAL-U TOWING		90.00
	Invoice	Date	Description		Amount
	23EP09992	06/01/2023	TOWING		90.00
Check	06/20/2023	202644 Accounts Payable	VASCO BRANDS, INC.		789.10
	Invoice	Date	Description		Amount
	137483A, 137483	05/15/2023	BLANKET FOR JANITORIAL SUPPLIES		85.52
	137567	05/22/2023	CLEANING SUPPLIES/RAG/ETC		307.22
	X004920,4920A&B	06/01/2023	VASCO Cleaning Supplies BPO		396.36
Check	06/20/2023	202645 Accounts Payable	VERIZON (FORMERLY BELL ATLANTIC)		3,789.10
	Invoice	Date	Description		Amount
	MAY 607-737-5601	06/01/2023	ACCT#251-754-338-0001-91		3,695.19
	MAY-607-737-5600	06/01/2023	ACCT#651-754-337-0001-23		75.13
	MAY-607-737-0531	06/01/2023	ACCT#251-754-321-0001-58		18.78
Check	06/20/2023	202646 Accounts Payable	VERIZON WIRELESS		2,673.59
	Invoice	Date	Description		Amount
	9935587437	06/01/2023	ACCT#286111989-00001		2,673.59
Check	06/20/2023	202647 Accounts Payable	W. W. GRAINGER		65.76
	Invoice	Date	Description		Amount
	9721580372	06/01/2023	GRAINGER HQ Flag		65.76
Check	06/20/2023	202648 Accounts Payable	WARD APPARATUS LLC		644.34
	Invoice	Date	Description		Amount
	3367	05/25/2023	PARTS FOR EFD TRUCKS		644.34
Check	06/20/2023	202649 Accounts Payable	WEST INFORMATION PUBLISHING GROUP		823.99
	Invoice	Date	Description		Amount
	848376430	06/01/2023	WESTLAW CHARGES 5/1 - 5/31/23		387.00
	848479022	06/01/2023	LIBRARY PLAN 5/1 - 5/31/23		436.99
Check	06/20/2023	202650 Accounts Payable	WILLIAM BANKS		1,348.60
	Invoice	Date	Description		Amount
	Medicare	06/01/2023	Medicare Reimbursement (FF Life)		1,348.60
Check	06/20/2023	202651 Accounts Payable	WILLIAM KNAPP		75.00
	Invoice	Date	Description		Amount
	PAY #1	06/01/2023	PLANNING BOARD		75.00
Check	06/20/2023	202652 Accounts Payable	WILLIAM MCCARTHY		75.00
	Invoice	Date	Description		Amount
	PAY #1	06/01/2023	ZONING BOARD		75.00
Check	06/20/2023	202653 Accounts Payable	XEROX CORPORATION		370.62
	Invoice	Date	Description		Amount
	018922789	06/01/2023	CUST#726368178		82.93
	018922788	06/01/2023	CUST#726289374		77.33
	018922796	06/01/2023	CUST#708184692		76.36
	018922801	06/01/2023	CUST#718270358		5.18
	018922802	06/01/2023	CUST#71828293		88.16
	018922807	06/01/2023	CUST#719281172		12.90
	019005946	06/01/2023	CUST#718422447		7.85

	019005953	06/01/2023	CUST#726246770	19.9
Check	06/20/2023	202654 Accounts Payable	ZERO9 HOLSTERS	2,616.00
	Invoice	Date	Description	Amount
	INV#1134-B2B	06/01/2023	Radio, Pepper Spray, & BWC holders	2,616.00
Check	06/20/2023	202655 Accounts Payable	CIVICPLUS LLC	4,238.77
	Invoice	Date	Description	Amount
	263444	06/01/2023	ANNUAL RENEWAL FEE	4,238.77
Check	06/20/2023	202656 Accounts Payable	DANIEL MANDELL	60.00
	Invoice	Date	Description	Amount
	5/19/23	06/01/2023	REIMBURSEMENT	60.00

GENERAL FUND GENERAL FUND Totals: Transactions: 140 $615,667.89

Checks: 140 $615,667.89

City of Elmira *LIVE*

Payment Batch Register

Bank Account: CAP CHECK - CAPITAL CHECKING

Batch Date: 06/20/2023

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount

Bank Account: CAP CHECK - CAPITAL CHECKING

Type	Date	Number	Source	Payee Name	Transaction Amount
Check	06/20/2023	104734	Accounts Payable	BOTHAR CONSTRUCTION, LLC	25,500.00

Invoice	Date	Description	Amount
11639	04/28/2023	COLD MILLING RFB#2427	25,500.00

Type	Date	Number	Source	Payee Name	Transaction Amount
Check	06/20/2023	104735	Accounts Payable	DALRYMPLE GRAVEL COMPANY	79,763.00

Invoice	Date	Description	Amount
18433, 18545	05/21/2023	HOT MIX ASPHALT RFB# 2481 ROLLOVER FUNDS	5,185.17
100523-04, 05	05/30/2023	2023 OVERLAY STREETS	74,577.83

Type	Date	Number	Source	Payee Name	Transaction Amount
Check	06/20/2023	104736	Accounts Payable	ELMIRA ROAD MATERIALS, LLC	12,170.71

Invoice	Date	Description	Amount
87, 93	05/18/2023	HOT MIX ASPHALT RFB# 2481 ROLLOVER FUNDS	12,170.71

Type	Date	Number	Source	Payee Name	Transaction Amount
Check	06/20/2023	104737	Accounts Payable	ePlus Technology, Inc.	2.00

Invoice	Date	Description	Amount
v2672267.	06/07/2023	correcting payment error	2.00

Type	Date	Number	Source	Payee Name	Transaction Amount
Check	06/20/2023	104738	Accounts Payable	ERDMAN ANTHONY	15,618.75

Invoice	Date	Description	Amount
6755.13 EST. 5	05/17/2023	E. Water St Rejuvenation 6755.13	15,618.75

Type	Date	Number	Source	Payee Name	Transaction Amount
Check	06/20/2023	104739	Accounts Payable	I. D. BOOTH, INC.	74,320.40

Invoice	Date	Description	Amount
1473417	05/25/2023	INT MATIC ELC 4536 PHOTO SENSORS	3,976.40
1449027	05/25/2023	LED XSP LIGHTS AND SENSORS	70,344.00

CAP CHECK CAPITAL CHECKING Totals: Transactions: 6 $207,374.86

Checks: 6 $207,374.86

HAND CHECKS DETAILS	$40,446.28
CAPITAL HAND CHECKS DETAIL	$0.00

City of Elmira *LIVE*

Payment Batch Register

Bank Account: GENERAL FUND - GENERAL FUND

Batch Date: 05/31/2023

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount

Bank Account: GENERAL FUND - GENERAL FUND

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	05/31/2023	202514	Accounts Payable	CHEMUNG COUNTY TRANSFER		22,374.90

Invoice	Date	Description	Amount
136316, 136629	05/31/2023	GARBAGE COLLECTION FEES- ELMIRA & HERITAGE	22,374.90

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Check	05/31/2023	202515	Accounts Payable	SOUTHERN WINE AND SPIRITS		454.00

Invoice	Date	Description	Amount
2265162	05/31/2023	MTGC LIQUOR	454.00

GENERAL FUND GENERAL FUND Totals: Transactions: 2 $22,828.90

Checks: 2 $22,828.90

City of Elmira *LIVE*

Payment Batch Register

Bank Account: GENERAL FUND - GENERAL FUND

Batch Date: 06/01/2023

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount

Bank Account: GENERAL FUND - GENERAL FUND

Type	Date	Number Source	Payee Name	Transaction Amount
Check	06/01/2023	202516 Accounts Payable	JAMES J TURCSIK, JR.	11,507.68

Invoice	Date	Description	Amount
5/16-5/31/23	06/01/2023	Commission Check	11,507.68

GENERAL FUND GENERAL FUND Totals: Transactions: 1 $11,507.68

Checks: 1 $11,507.68

ACH PAYMENTS

GHI DENTAL BILLS FOR THE TWO WEEK PERIOD 05/27/2023 - 06/09/2023

6/1/2023	GHI DENTAL	$	1,658.75
6/1/2023	GHI DENTAL	$	3,092.60
		$	4,751.35

MTGC LIQUOR BILLS FOR THE TWO WEEK PERIOD 05/27/2023 - 06/09/2023

5/31/2023	SARATOGA EAGLE	$	465.50
5/31/2023	AL GEORGE	$	547.30
6/5/2023	AL GEORGE	$	345.55
		$	1,358.35

Agenda Summary: Act on resolution to adjourn.

Resolution Number: 2023-212

Sponsor: Mayor Mandell

ATTACHMENTS

Adjournment June 20.docx

June 20, 2023

RESOLUTION

NO. 2023 – _____

By: ______________________________

RESOLVED, that the next meeting for City Council will be a Regular Meeting held on Monday, July 3, 2023, at 5:30PM; and be it further

RESOLVED, that this meeting is adjourned.

ADOPTED BY THE FOLLOWING VOTE

AYES		NAYS
	Councilmember Cooke	
	Councilmember Moss	
	Councilmember Franchi	
	Councilmember Kitching	
	Councilmember Grasso	
	Councilmember Duffy	
	Mayor Mandell	