

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of North Elba
County of Essex
For the Fiscal Year Ended 12/31/2018

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF North Elba

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

(A) GENERAL
(B) GENERAL TOWN-OUTSIDE VG
(DA) HIGHWAY-TOWN-WIDE
(DB) HIGHWAY-PART-TOWN
(H) CAPITAL PROJECTS
H44
EQUIPMENT PURCHASE
AUSABLE WATERSHED MANAGEMENT
H12
H14
H15
H16
H17
H18
H19
H20
H21
AIRPORT OBST MITIGATION H22
(K) GENERAL FIXED ASSETS
(SF) FIRE PROTECTION
SF1
SF2
SF3
(SM) MISCELLANEOUS
RD04
RD03
(SP) PARK
(SS) SEWER
SS21
(SW) WATER
SW3
(TA) AGENCY
(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

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

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	2,037,923	A200	1,669,993
Cash In Time Deposits		A201	
Petty Cash	600	A210	600
TOTAL Cash	2,038,523		1,670,593
Accounts Receivable	166,949	A380	188,590
TOTAL Other Receivables (net)	166,949		188,590
Due From Other Funds	130,717	A391	136,571
TOTAL Due From Other Funds	130,717		136,571
Due From Other Governments	20,610	A440	
TOTAL Due From Other Governments	20,610		0
Prepaid Expenses	65,729	A480	82,169
TOTAL Prepaid Expenses	65,729		82,169
Cash Special Reserves	137,309	A230	142,862
Cash In Time Deposits Special Reserves		A231	
TOTAL Restricted Assets	137,309		142,862
TOTAL Assets and Deferred Outflows of Resources	2,559,837		2,220,784

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	68,490	A600	91,264
TOTAL Accounts Payable	68,490		91,264
Due To Other Governments	106,018	A631	
TOTAL Due To Other Governments	106,018		0
TOTAL Liabilities	174,508		91,264
Deferred Inflows of Resources			
Deferred Inflow of Resources	250,521	A691	670
TOTAL Deferred Inflows of Resources	250,521		670
TOTAL Deferred Inflows of Resources	250,521		670
Fund Balance			
Not in Spendable Form	65,729	A806	82,169
TOTAL Nonspendable Fund Balance	65,729		82,169
Other Restricted Fund Balance	137,309	A899	142,862
TOTAL Restricted Fund Balance	137,309		142,862
Assigned Appropriated Fund Balance	273,546	A914	278,214
Assigned Unappropriated Fund Balance	12,123	A915	
TOTAL Assigned Fund Balance	285,669		278,214
Unassigned Fund Balance	1,646,101	A917	1,625,606
TOTAL Unassigned Fund Balance	1,646,101		1,625,606
TOTAL Fund Balance	2,134,808		2,128,851
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,559,837		2,220,784

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	1,249,877	A1001	1,273,581
TOTAL Real Property Taxes	1,249,877		1,273,581
Other Payments In Lieu of Taxes	1,663	A1081	1,660
Interest & Penalties On Real Prop Taxes	19,021	A1090	21,589
TOTAL Real Property Tax Items	20,684		23,248
Clerk Fees	3,541	A1255	3,361
Zoning Fees	400	A2110	400
Planning Board Fees	2,332	A2115	1,639
Refuse & Garbage Charges	723,991	A2130	613,688
Additional Description no hhwd mngmt rev			
Other Home & Community Services Income		A2189	132
Sale of Cemetery Lots	10,040	A2190	4,000
Charges For Cemetery Services	11,410	A2192	13,330
TOTAL Departmental Income	751,714		636,550
Misc Revenue, Other Govts		A2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	15,258	A2401	36,500
Rental of Real Property	144,935	A2410	109,083
TOTAL Use of Money And Property	160,193		145,583
Dog Licenses	5,205	A2544	4,770
Building And Alteration Permits	76,203	A2555	120,024
Permits, Other	8,527	A2590	6,139
TOTAL Licenses And Permits	89,935		130,933
Fines And Forfeited Bail	50,857	A2610	44,628
Fines & Pen-Dog Cases	1,050	A2611	1,200
TOTAL Fines And Forfeitures	51,907		45,828
Sales, Other	187,655	A2655	224,827
Insurance Recoveries	748	A2680	8,966
TOTAL Sale of Property And Compensation For Loss	188,403		233,793
Refunds of Prior Year's Expenditures	5,709	A2701	2,174
TOTAL Miscellaneous Local Sources	5,709		2,174
Interfund Revenues	57,638	A2801	73,473
TOTAL Interfund Revenues	57,638		73,473
St Aid, Revenue Sharing	23,123	A3001	23,123
St Aid, Mortgage Tax	219,989	A3005	297,247
St Aid - Other (specify)		A3089	
St Aid-Other Cul & Rec St Aid	250,000	A3889	125,000
TOTAL State Aid	493,112		445,370
TOTAL Revenues	3,069,172		3,010,532
TOTAL Detail Revenues And Other Sources	3,069,172		3,010,532

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	28,829	A10101	29,694
Legislative Board, Contr Expend	1,573	A10104	
TOTAL Legislative Board	30,401		29,694
Municipal Court, Pers Serv	58,480	A11101	61,112
Municipal Court, Contr Expend	4,571	A11104	4,670
TOTAL Municipal Court	63,050		65,782
Supervisor,pers Serv	30,000	A12201	30,000
Supervisor,contr Expend	541	A12204	148
TOTAL Supervisor	30,541		30,148
Dir of Finance, Pers Serv	110,762	A13101	118,217
Additional Description combined hr with bo			
Dir of Finance, Equip & Cap Outlay	2,267	A13102	12,150
Additional Description new accounting software			
Dir of Finance, Contr Expend	9,479	A13104	7,705
TOTAL Dir of Finance	122,507		138,072
Assessment, Pers Serv	80,260	A13551	87,281
Assessment, Equip & Cap Outlay		A13552	1,279
Assessment, Contr Expend	22,822	A13554	14,480
TOTAL Assessment	103,082		103,040
Clerk,pers Serv	61,248	A14101	66,810
Clerk,equip & Cap Outlay	97	A14102	2,996
Clerk,contr Expend	3,355	A14104	3,927
TOTAL Clerk	64,700		73,733
Law, Contr Expend	80,704	A14204	57,419
TOTAL Law	80,704		57,419
Personnel, Pers Serv	7,718	A14301	
TOTAL Personnel	7,718		0
Central Services Admin,equip & Cap Outlay		A16102	1,961
Central Services Admin,contr Expend	24,858	A16104	26,972
TOTAL Central Services Admin	24,858		28,933
Buildings, Pers Serv	40,260	A16201	41,437
Buildings, Equip & Cap Outlay	3,970	A16202	2,939
Buildings, Contr Expend	77,394	A16204	49,997
TOTAL Buildings	121,624		94,373
Unallocated Insurance, Contr Expend	84,623	A19104	86,649
TOTAL Unallocated Insurance	84,623		86,649
Municipal Assn Dues, Contr Expend	1,800	A19204	1,800
TOTAL Municipal Assn Dues	1,800		1,800
Judgements And Claims, Contr Expend		A19304	13,231
TOTAL Judgements And Claims	0		13,231
Other Gen Govt Support, Contr Expend	262,500	A19894	272,500
TOTAL Other Gen Govt Support	262,500		272,500
TOTAL General Government Support	998,108		995,374
Police, Contr Expend	5,710	A31204	5,428
TOTAL Police	5,710		5,428

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Traffic Control, Contr Expen	1,619	A33104	2,385
TOTAL Traffic Control	1,619		2,385
Control of Animals, Contr Expend	23,774	A35104	26,951
TOTAL Control of Animals	23,774		26,951
TOTAL Public Safety	31,103		34,764
Insect Control, Pers Serv	78,341	A40681	81,452
Insect Control, Equip&cap Outlay		A40682	166
Insect Control, Contr Expend	11,989	A40684	10,770
TOTAL Insect Control	90,330		92,388
TOTAL Health	90,330		92,388
Street Admin, Pers Serv	55,026	A50101	56,676
Street Admin, Equip & Cap Outlay		A50102	
Street Admin, Contr Expend	867	A50104	638
TOTAL Street Admin	55,893		57,315
Garage, Equip & Cap Outlay		A51322	4,156
Garage, Contr Expend	268,648	A51324	331,292
Additional Description increase fuel prices			
TOTAL Garage	268,648		335,448
Street Lighting, Contr Expend	39,629	A51824	43,040
TOTAL Street Lighting	39,629		43,040
Joint Airport, Contr Expend	5,000	A56154	5,500
TOTAL Joint Airport	5,000		5,500
TOTAL Transportation	369,170		441,303
Community Action, Contr Expend	500	A63104	
TOTAL Community Action	500		0
Veterans Service, Contr Expend	1,000	A65104	1,000
TOTAL Veterans Service	1,000		1,000
Programs For Aging, Pers Serv	15,917	A67721	13,851
Programs For Aging, Contr Expend	5,717	A67724	4,325
TOTAL Programs For Aging	21,633		18,176
Other Eco & Dev, Contr Expend	18,750	A69894	19,750
TOTAL Other Eco & Dev	18,750		19,750
TOTAL Economic Assistance And Opportunity	41,883		38,926
Parks, Contr Expend		A71104	32,310
TOTAL Parks	0		32,310
Band Concerts, Contr Expend	2,600	A72704	2,600
TOTAL Band Concerts	2,600		2,600
Historian, Contr Expend	4,000	A75104	4,000
TOTAL Historian	4,000		4,000
TOTAL Culture And Recreation	6,600		38,910
Zoning, Pers Serv	184,600	A80101	187,884
Zoning, Equip & Cap Outlay	7,294	A80102	3,684
Zoning, Contr Expend	20,701	A80104	21,460
TOTAL Zoning	212,595		213,028

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Planning, Pers Serv	17,325	A80201	17,845
TOTAL Planning	17,325		17,845
Refuse & Garbage, Pers Serv	228,642	A81601	242,361
Refuse & Garbage, Equip & Cap Outlay	4,029	A81602	3,217
Refuse & Garbage, Contr Expend	340,463	A81604	312,451
TOTAL Refuse & Garbage	573,134		558,029
Cemetery, Pers Serv	27,752	A88101	27,502
Cemetery, Equip & Cap Outlay	660	A88102	5,316
Cemetery, Contr Expend	3,157	A88104	12,824
TOTAL Cemetery	31,569		45,641
TOTAL Home And Community Services	834,623		834,543
State Retirement System	121,600	A90108	116,883
Social Security, Employer Cont	74,682	A90308	77,128
Unemployment Insurance, Empl Bnfts	7,003	A90508	10,741
Disability Insurance, Empl Bnfts	188	A90558	54
Hospital & Medical (dental) Ins, Empl Bnft	315,108	A90608	325,955
Other Employee Benefits (spec)	2,419	A90898	1,687
TOTAL Employee Benefits	521,000		532,447
Debt Principal, Serial Bonds	5,000	A97106	6,000
TOTAL Debt Principal	5,000		6,000
Debt Interest, Serial Bonds	540	A97107	1,358
TOTAL Debt Interest	540		1,358
TOTAL Expenditures	2,898,358		3,016,013
Transfers, Capital Projects Fund	40	A99509	3,229
TOTAL Operating Transfers	40		3,229
TOTAL Other Uses	40		3,229
TOTAL Detail Expenditures And Other Uses	2,898,398		3,019,242

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,959,925	A8021	2,134,808
Prior Period Adj -Increase In Fund Balance	8,105	A8012	2,752
Prior Period Adj -Decrease In Fund Balance	3,996	A8015	
Restated Fund Balance - Beg of Year	1,964,034	A8022	2,137,561
ADD - REVENUES AND OTHER SOURCES	3,069,172		3,010,532
DEDUCT - EXPENDITURES AND OTHER USES	2,898,398		3,019,242
Fund Balance - End of Year	2,134,808	A8029	2,128,851

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	1,273,368	A1049N	1,269,163
Est Rev - Real Property Tax Items	20,600	A1099N	20,600
Est Rev - Departmental Income	696,300	A1299N	680,500
Est Rev - Use of Money And Property	121,685	A2499N	129,865
Est Rev - Licenses And Permits	83,000	A2599N	96,000
Est Rev - Fines And Forfeitures	50,750	A2649N	52,100
Est Rev - Sale of Prop And Comp For Loss	176,250	A2699N	196,840
Est Rev - Miscellaneous Local Sources	50,000	A2799N	0
Est Rev - Interfund Revenues	58,750	A2801N	73,160
Est Rev - State Aid	398,123	A3099N	448,123
TOTAL Estimated Revenues	2,928,826		2,966,351
Estimated - Interfund Transfer	0	A5031N	0
Appropriated Fund Balance	273,546	A599N	278,214
TOTAL Estimated Other Sources	273,546		278,214
TOTAL Estimated Revenues And Other Sources	3,202,372		3,244,565

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	1,054,438	A1999N	1,079,139
App - Public Safety	34,825	A3999N	40,250
App - Health	101,635	A4999N	103,435
App - Transportation	374,136	A5999N	407,328
App - Economic Assistance And Opportunity	51,899	A6999N	55,825
App - Culture And Recreation	131,600	A7999N	21,600
App - Home And Community Services	881,456	A8999N	937,205
App - Employee Benefits	561,775	A9199N	573,325
App - Debt Service	7,358	A9899N	23,208
TOTAL Appropriations	3,199,122		3,241,315
App - Interfund Transfer	3,250	A9999N	3,250
TOTAL Other Uses	3,250		3,250
TOTAL Appropriations And Other Uses	3,202,372		3,244,565

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	42,262	B200	68,918
Cash In Time Deposits		B201	
TOTAL Cash	42,262		68,918
Accounts Receivable		B380	
TOTAL Other Receivables (net)	0		0
Prepaid Expenses	218	B480	330
TOTAL Prepaid Expenses	218		330
TOTAL Assets and Deferred Outflows of Resources	42,480		69,248

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	5	B600	
TOTAL Accounts Payable	5		0
TOTAL Liabilities	5		0
Fund Balance			
Not in Spendable Form	218	B806	330
TOTAL Nonspendable Fund Balance	218		330
Assigned Appropriated Fund Balance	22,550	B914	40,000
Assigned Unappropriated Fund Balance	19,707	B915	28,918
TOTAL Assigned Fund Balance	42,257		68,918
TOTAL Fund Balance	42,475		69,248
TOTAL Liabilities, Deferred Inflows And Fund Balance	42,480		69,248

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	34,701	B1001	15,506
TOTAL Real Property Taxes	34,701		15,506
Sales Tax (from County)	30,000	B1120	40,000
TOTAL Non Property Tax Items	30,000		40,000
Other Culture & Recreation Income	31,982	B2089	28,730
TOTAL Departmental Income	31,982		28,730
Interest And Earnings	65	B2401	89
TOTAL Use of Money And Property	65		89
TOTAL Revenues	96,748		84,326
TOTAL Detail Revenues And Other Sources	96,748		84,326

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Traffic Control, Contr Expen	40,000	B33104	
TOTAL Traffic Control	40,000		0
TOTAL Public Safety	40,000		0
Playgr & Rec Centers, Pers Serv	54,108	B71401	41,730
Playgr & Rec Centers, Equip & Cap Outlay	461	B71402	7,704
Playgr & Rec Centers, Contr Expend	4,564	B71404	3,717
TOTAL Playgr & Rec Centers	59,133		53,152
TOTAL Culture And Recreation	59,133		53,152
State Retirement, Empl Bnfts	700	B90108	1,209
Social Security , Empl Bnfts	4,135	B90308	3,192
TOTAL Employee Benefits	4,835		4,401
TOTAL Expenditures	103,969		57,553
TOTAL Detail Expenditures And Other Uses	103,969		57,553

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	49,696	B8021	42,475
Restated Fund Balance - Beg of Year	49,696	B8022	42,475
ADD - REVENUES AND OTHER SOURCES	96,748		84,326
DEDUCT - EXPENDITURES AND OTHER USES	103,969		57,553
Fund Balance - End of Year	42,475	B8029	69,248

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	15,506	B1049N	44,075
Est Rev - Non Property Tax Items	40,000	B1199N	0
Est Rev - Departmental Income	38,006	B1299N	47,000
TOTAL Estimated Revenues	93,512		91,075
Appropriated Fund Balance	22,550	B599N	40,000
TOTAL Estimated Other Sources	22,550		40,000
TOTAL Estimated Revenues And Other Sources	116,062		131,075

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Public Safety	40,000	B3999N	40,000
App - Culture And Recreation	69,837	B7999N	85,550
App - Employee Benefits	6,225	B9199N	5,525
TOTAL Appropriations	116,062		131,075
TOTAL Appropriations And Other Uses	116,062		131,075

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	38,803	DA200	38,803
Cash In Time Deposits		DA201	
TOTAL Cash	38,803		38,803
TOTAL Assets and Deferred Outflows of Resources	38,803		38,803

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	38,803	DA915	38,803
TOTAL Assigned Fund Balance	38,803		38,803
TOTAL Fund Balance	38,803		38,803
TOTAL Liabilities, Deferred Inflows And Fund Balance	38,803		38,803

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	38,803	DA8021	38,803
Restated Fund Balance - Beg of Year	38,803	DA8022	
Fund Balance - End of Year	38,803	DA8029	38,803

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Use of Money And Property	0	DA2499N	0
TOTAL Estimated Revenues	0		0
TOTAL Estimated Revenues And Other Sources	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	0	DA5999N	0
TOTAL Appropriations	0		0
Other Budgetary Purposes	0	DA962N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	394,273	DB200	457,861
Cash In Time Deposits		DB201	
TOTAL Cash	394,273		457,861
Accounts Receivable	96,646	DB380	163,547
TOTAL Other Receivables (net)	96,646		163,547
Due From Other Funds	18,700	DB391	21,500
TOTAL Due From Other Funds	18,700		21,500
Due From Other Governments		DB440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	18,529	DB480	22,613
TOTAL Prepaid Expenses	18,529		22,613
Cash Special Reserves	12,926	DB230	15,148
Cash In Time Deposits Special Reserves		DB231	
TOTAL Restricted Assets	12,926		15,148
TOTAL Assets and Deferred Outflows of Resources	541,074		680,670

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	34,227	DB600	16,340
TOTAL Accounts Payable	34,227		16,340
Accrued Liabilities		DB601	2,500
TOTAL Accrued Liabilities	0		2,500
TOTAL Liabilities	34,227		18,840
Fund Balance			
Not in Spendable Form	18,529	DB806	22,613
TOTAL Nonspendable Fund Balance	18,529		22,613
Reserve For Debt	12,926	DB884	15,148
TOTAL Restricted Fund Balance	12,926		15,148
Assigned Appropriated Fund Balance	153,600	DB914	
Assigned Unappropriated Fund Balance	321,792	DB915	624,068
TOTAL Assigned Fund Balance	475,392		624,068
TOTAL Fund Balance	506,847		661,829
TOTAL Liabilities, Deferred Inflows And Fund Balance	541,074		680,670

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	673,549	DB1001	748,711
TOTAL Real Property Taxes	673,549		748,711
Sales Tax (from County)	276,295	DB1120	299,377
TOTAL Non Property Tax Items	276,295		299,377
Snow Removal Services-Other Govts	87,561	DB2302	87,561
TOTAL Intergovernmental Charges	87,561		87,561
Interest And Earnings	1,568	DB2401	11,275
Rental of Equipment	34,498	DB2414	39,065
TOTAL Use of Money And Property	36,067		50,340
Sales of Scrap & Excess Materials	300	DB2650	
Sales of Real Property		DB2660	
Insurance Recoveries	3,898	DB2680	28,612
TOTAL Sale of Property And Compensation For Loss	4,198		28,612
Refunds of Prior Year's Expenditures		DB2701	510
Unclassified (specify)		DB2770	50,820
Additional Description due from vlp and lpscd for share of paving			
TOTAL Miscellaneous Local Sources	0		51,330
St Aid, Consolidated Highway Aid	72,609	DB3501	72,949
St Aid Emergency Disaster Assistance		DB3960	2,568
TOTAL State Aid	72,609		75,517
Fed Aid, Emergency Disaster Assistance		DB4960	15,408
TOTAL Federal Aid	0		15,408
TOTAL Revenues	1,150,280		1,356,856
Interfund Transfers		DB5031	2,222
TOTAL Interfund Transfers	0		2,222
TOTAL Other Sources	0		2,222
TOTAL Detail Revenues And Other Sources	1,150,280		1,359,078

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	177,515	DB51101	155,911
Maint of Streets, Contr Expend	27,009	DB51104	37,886
TOTAL Maint of Streets	204,524		193,797
Perm Improve Highway, Contr Expend	85,140	DB51124	193,292
TOTAL Perm Improve Highway	85,140		193,292
Machinery, Equip & Cap Outlay	15,795	DB51302	13,320
Machinery, Contr Expend	131,571	DB51304	113,315
TOTAL Machinery	147,366		126,635
Brush And Weeds, Contr Expend	15,240	DB51404	16,500
TOTAL Brush And Weeds	15,240		16,500
Snow Removal, Pers Serv	172,275	DB51421	223,426
Snow Removal, Contr Expend	95,766	DB51424	70,074
TOTAL Snow Removal	268,041		293,500
TOTAL Transportation	720,311		823,724
State Retirement, Empl Bnfts	48,500	DB90108	51,580
Social Security, Empl Bnfts	25,141	DB90308	26,891
Hospital & Medical (dental) Ins, Empl Bnft	107,896	DB90608	122,609
TOTAL Employee Benefits	181,536		201,080
Debt Principal, Serial Bonds	123,200	DB97106	127,200
TOTAL Debt Principal	123,200		127,200
Debt Interest, Serial Bonds	13,605	DB97107	18,088
TOTAL Debt Interest	13,605		18,088
TOTAL Expenditures	1,038,652		1,170,092
Transfers, Capital Projects Fund	30,074	DB99509	34,003
TOTAL Operating Transfers	30,074		34,003
TOTAL Other Uses	30,074		34,003
TOTAL Detail Expenditures And Other Uses	1,068,726		1,204,095

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	425,293	DB8021	506,847
Restated Fund Balance - Beg of Year	425,293	DB8022	506,847
ADD - REVENUES AND OTHER SOURCES	1,150,280		1,359,078
DEDUCT - EXPENDITURES AND OTHER USES	1,068,726		1,204,095
Fund Balance - End of Year	506,847	DB8029	661,829

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	748,711	DB1049N	851,403
Est Rev - Non Property Tax Items	240,000	DB1199N	335,874
Est Rev - Departmental Income	87,560	DB1299N	87,560
Est Rev - Use of Money And Property	27,000	DB2499N	38,500
Est Rev - State Aid	51,500	DB3099N	226,837
TOTAL Estimated Revenues	1,154,771		1,540,174
Estimated - Interfund Transfer	0	DB5031N	
Appropriated Reserve	0	DB511N	
Appropriated Fund Balance	153,600	DB599N	0
TOTAL Estimated Other Sources	153,600		0
TOTAL Estimated Revenues And Other Sources	1,308,371		1,540,174

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	834,958	DB5999N	872,641
App - Home And Community Services	0	DB8999N	
App - Employee Benefits	188,125	DB9199N	217,325
App - Debt Service	145,288	DB9899N	310,208
TOTAL Appropriations	1,168,371		1,400,174
App - Interfund Transfer	140,000	DB9999N	140,000
TOTAL Other Uses	140,000		140,000
TOTAL Appropriations And Other Uses	1,308,371		1,540,174

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	54,966	H200	1,218,935
Cash In Time Deposits	0	H201	0
TOTAL Cash	54,966		1,218,935
Due From State And Federal Government	37,135	H410	20,549
TOTAL State And Federal Aid Receivables	37,135		20,549
Due From Other Governments	70,000	H440	95,564
TOTAL Due From Other Governments	70,000		95,564
TOTAL Assets and Deferred Outflows of Resources	162,101		1,335,047

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	59,194	H600	34,367
TOTAL Accounts Payable	59,194		34,367
Due To Other Funds	94,772	H630	138,589
TOTAL Due To Other Funds	94,772		138,589
TOTAL Liabilities	153,966		172,957
Fund Balance			
Assigned Appropriated Fund Balance	13,825	H914	1,189,935
Assigned Unappropriated Fund Balance	16	H915	16
TOTAL Assigned Fund Balance	13,840		1,189,950
Unassigned Fund Balance	-5,705	H917	-27,860
TOTAL Unassigned Fund Balance	-5,705		-27,860
TOTAL Fund Balance	8,135		1,162,091
TOTAL Liabilities, Deferred Inflows And Fund Balance	162,101		1,335,047

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Capital Projects-Other Local Govts	70,000	H2397	
TOTAL Intergovernmental Charges	70,000		0
Interest And Earnings	128	H2401	14,234
TOTAL Use of Money And Property	128		14,234
Premium & Accrued Interest On Obligations		H2710	17,221
TOTAL Miscellaneous Local Sources	0		17,221
St Aid, Trans Cap Grants (spec)	30,038	H3597	21,668
St Aid, Culture & Rec-Capital Proj		H3897	35,489
TOTAL State Aid	30,038		57,158
Fed Aid, Airport Cap Proj	455,131	H4592	397,397
TOTAL Federal Aid	455,131		397,397
TOTAL Revenues	555,297		486,010
Interfund Transfers	63,239	H5031	58,711
TOTAL Interfund Transfers	63,239		58,711
Statutory Installment Bonds	260,050	H5720	1,580,000
TOTAL Proceeds of Obligations	260,050		1,580,000
TOTAL Other Sources	323,289		1,638,711
TOTAL Detail Revenues And Other Sources	878,586		2,124,721

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Highway, Capital Projects	280,384	H51972	281,477
TOTAL Highway	280,384		281,477
Sidewalks, Equip & Cap Outlay	10,680	H54102	171,802
TOTAL Sidewalks	10,680		171,802
Airport, Equip & Cap Outlay	515,942	H56102	465,377
TOTAL Airport	515,942		465,377
TOTAL Transportation	807,007		918,656
Playgr & Rec Centers, Equip & Cap Outlay	97,195	H71402	44,747
TOTAL Playgr & Rec Centers	97,195		44,747
TOTAL Culture And Recreation	97,195		44,747
Environmental Control, Equip & Cap Outlay	70,000	H80902	
TOTAL Environmental Control	70,000		0
Refuse & Garbage, Equip & Cap Outlay	40	H81602	3,229
TOTAL Refuse & Garbage	40		3,229
TOTAL Home And Community Services	70,040		3,229
TOTAL Expenditures	974,242		966,632
Transfers, Other Funds		H99019	4,133
TOTAL Operating Transfers	0		4,133
TOTAL Other Uses	0		4,133
TOTAL Detail Expenditures And Other Uses	974,242		970,765

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	103,791	H8021	8,135
Restated Fund Balance - Beg of Year	103,791	H8022	8,135
ADD - REVENUES AND OTHER SOURCES	878,586		2,124,721
DEDUCT - EXPENDITURES AND OTHER USES	974,242		970,765
Fund Balance - End of Year	8,135	H8029	1,162,088

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

AIRPORT OBST MITIGATION H22

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		H200	14,252
TOTAL Cash	0		14,252
TOTAL Assets and Deferred Outflows of Resources	0		14,252

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

AIRPORT OBST MITIGATION H22

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		H600	15,000
TOTAL Accounts Payable	0		15,000
TOTAL Liabilities	0		15,000
Fund Balance			
Unassigned Fund Balance		H917	-748
TOTAL Unassigned Fund Balance	0		-748
TOTAL Fund Balance	0		-748
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		14,252

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

AIRPORT OBST MITIGATION H22

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings		H2401	2
TOTAL Use of Money And Property	0		2
Fed Aid, Airport Cap Proj		H4592	13,500
TOTAL Federal Aid	0		13,500
TOTAL Revenues	0		13,502
Interfund Transfers		H5031	750
TOTAL Interfund Transfers	0		750
TOTAL Other Sources	0		750
TOTAL Detail Revenues And Other Sources	0		14,252

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

AIRPORT OBST MITIGATION H22

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Airport, Equip & Cap Outlay		H56102	15,000
TOTAL Airport	0		15,000
TOTAL Transportation	0		15,000
TOTAL Expenditures	0		15,000
TOTAL Detail Expenditures And Other Uses	0		15,000

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

AIRPORT OBST MITIGATION H22

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			14,252
DEDUCT - EXPENDITURES AND OTHER USES			15,000
Fund Balance - End of Year		H8029	-748

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

AUSABLE WATERSHED MANAGEMENT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Due From Other Governments	70,000	H440	95,564
TOTAL Due From Other Governments	70,000		95,564
TOTAL Assets and Deferred Outflows of Resources	70,000		95,564

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

AUSABLE WATERSHED MANAGEMENT

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	70,000	H630	95,564
TOTAL Due To Other Funds	70,000		95,564
TOTAL Liabilities	70,000		95,564
TOTAL Liabilities, Deferred Inflows And Fund Balance	70,000		95,564

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

AUSABLE WATERSHED MANAGEMENT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Capital Projects-Other Local Govts	70,000	H2397	
TOTAL Intergovernmental Charges	70,000		0
TOTAL Revenues	70,000		0
TOTAL Detail Revenues And Other Sources	70,000		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

AUSABLE WATERSHED MANAGEMENT

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Environmental Control, Equip & Cap Outlay	70,000	H80902	
TOTAL Environmental Control	70,000		0
TOTAL Home And Community Services	70,000		0
TOTAL Expenditures	70,000		0
TOTAL Detail Expenditures And Other Uses	70,000		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

AUSABLE WATERSHED MANAGEMENT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	70,000		
DEDUCT - EXPENDITURES AND OTHER USES	70,000		
Fund Balance - End of Year		H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

EQUIPMENT PURCHASE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits		H201	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

EQUIPMENT PURCHASE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Appropriated Fund Balance		H914	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

EQUIPMENT PURCHASE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	59	H2401	65
TOTAL Use of Money And Property	59		65
TOTAL Revenues	59		65
Interfund Transfers	3,950	H5031	
TOTAL Interfund Transfers	3,950		0
Statutory Installment Bonds	260,050	H5720	263,541
TOTAL Proceeds of Obligations	260,050		263,541
TOTAL Other Sources	264,000		263,541
TOTAL Detail Revenues And Other Sources	264,059		263,606

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

EQUIPMENT PURCHASE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Highway, Capital Projects	264,059	H51972	261,385
TOTAL Highway	264,059		261,385
TOTAL Transportation	264,059		261,385
TOTAL Expenditures	264,059		261,385
Transfers, Other Funds		H99019	2,222
TOTAL Operating Transfers	0		2,222
TOTAL Other Uses	0		2,222
TOTAL Detail Expenditures And Other Uses	264,059		263,606

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

EQUIPMENT PURCHASE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1	H8021	
Restated Fund Balance - Beg of Year	1	H8022	
ADD - REVENUES AND OTHER SOURCES	264,059		263,606
DEDUCT - EXPENDITURES AND OTHER USES	264,059		263,606
Fund Balance - End of Year	0	H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H12
Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	3,214	H200	
Cash In Time Deposits		H201	
TOTAL Cash	3,214		0
TOTAL Assets and Deferred Outflows of Resources	3,214		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H12

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	3,563	H600	
TOTAL Accounts Payable	3,563		0
Due To Other Funds	3,357	H630	12,439
TOTAL Due To Other Funds	3,357		12,439
TOTAL Liabilities	6,919		12,439
Fund Balance			
Unassigned Fund Balance	-3,705	H917	-12,439
TOTAL Unassigned Fund Balance	-3,705		-12,439
TOTAL Fund Balance	-3,705		-12,439
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,214		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H12

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	9	H2401	2
TOTAL Use of Money And Property	9		2
St Aid, Trans Cap Grants (spec)	5,204	H3597	
TOTAL State Aid	5,204		0
Fed Aid, Airport Cap Proj	57,568	H4592	3,206
TOTAL Federal Aid	57,568		3,206
TOTAL Revenues	62,781		3,208
Interfund Transfers	3,314	H5031	178
TOTAL Interfund Transfers	3,314		178
TOTAL Other Sources	3,314		178
TOTAL Detail Revenues And Other Sources	66,095		3,386

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H12

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Airport, Equip & Cap Outlay	69,816	H56102	12,120
TOTAL Airport	69,816		12,120
TOTAL Transportation	69,816		12,120
TOTAL Expenditures	69,816		12,120
TOTAL Detail Expenditures And Other Uses	69,816		12,120

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H12

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16	H8021	-3,705
Restated Fund Balance - Beg of Year	16	H8022	-3,705
ADD - REVENUES AND OTHER SOURCES	66,095		3,386
DEDUCT - EXPENDITURES AND OTHER USES	69,816		12,120
Fund Balance - End of Year	-3,705	H8029	-12,439

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H14

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
St Aid, Trans Cap Grants (spec)	726	H3597	
TOTAL State Aid	726		0
Fed Aid, Airport Cap Proj	13,068	H4592	
TOTAL Federal Aid	13,068		0
TOTAL Revenues	13,795		0
Interfund Transfers	707	H5031	
TOTAL Interfund Transfers	707		0
TOTAL Other Sources	707		0
TOTAL Detail Revenues And Other Sources	14,502		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H14

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Airport, Equip & Cap Outlay	12,000	H56102	
TOTAL Airport	12,000		0
TOTAL Transportation	12,000		0
TOTAL Expenditures	12,000		0
TOTAL Detail Expenditures And Other Uses	12,000		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H14

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,502	H8021	
Restated Fund Balance - Beg of Year	-2,502	H8022	
ADD - REVENUES AND OTHER SOURCES	14,502		
DEDUCT - EXPENDITURES AND OTHER USES	12,000		
Fund Balance - End of Year		H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H15

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Due To Other Funds	2,000	H630	2,000
TOTAL Due To Other Funds	2,000		2,000
TOTAL Liabilities	2,000		2,000
Fund Balance			
Unassigned Fund Balance	-2,000	H917	-2,000
TOTAL Unassigned Fund Balance	-2,000		-2,000
TOTAL Fund Balance	-2,000		-2,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H15

Results of Operation

Code Description	2017	EdpCode	2018
Other Sources			
Interfund Transfers	40	H5031	3,229
TOTAL Interfund Transfers	40		3,229
TOTAL Other Sources	40		3,229
TOTAL Detail Revenues And Other Sources	40		3,229

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H15

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Refuse & Garbage, Equip & Cap Outlay	40	H81602	3,229
TOTAL Refuse & Garbage	40		3,229
TOTAL Home And Community Services	40		3,229
TOTAL Expenditures	40		3,229
TOTAL Detail Expenditures And Other Uses	40		3,229

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H15

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,000	H8021	-2,000
Restated Fund Balance - Beg of Year	-2,000	H8022	-2,000
ADD - REVENUES AND OTHER SOURCES	40		3,229
DEDUCT - EXPENDITURES AND OTHER USES	40		3,229
Fund Balance - End of Year	-2,000	H8029	-2,000

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H16

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	16	H200	16
Cash In Time Deposits		H201	
TOTAL Cash	16		16
TOTAL Assets and Deferred Outflows of Resources	16		16

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H16

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	16	H915	16
TOTAL Assigned Fund Balance	16		16
TOTAL Fund Balance	16		16
TOTAL Liabilities, Deferred Inflows And Fund Balance	16		16

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H16

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	0	H2401	
TOTAL Use of Money And Property	0		0
St Aid, Trans Cap Grants (spec)	3,266	H3597	
TOTAL State Aid	3,266		0
TOTAL Revenues	3,266		0
Interfund Transfers	576	H5031	
TOTAL Interfund Transfers	576		0
TOTAL Other Sources	576		0
TOTAL Detail Revenues And Other Sources	3,843		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H16

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Airport, Equip & Cap Outlay	3,843	H56102	
TOTAL Airport	3,843		0
TOTAL Transportation	3,843		0
TOTAL Expenditures	3,843		0
TOTAL Detail Expenditures And Other Uses	3,843		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H16

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16	H8021	16
Restated Fund Balance - Beg of Year	16	H8022	16
ADD - REVENUES AND OTHER SOURCES	3,843		
DEDUCT - EXPENDITURES AND OTHER USES	3,843		
Fund Balance - End of Year	16	H8029	16

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H17

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	11,162	H200	823
TOTAL Cash	11,162		823
TOTAL Assets and Deferred Outflows of Resources	11,162		823

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H17

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		H600	823
TOTAL Accounts Payable	0		823
TOTAL Liabilities	0		823
Fund Balance			
Assigned Appropriated Fund Balance	11,162	H914	
TOTAL Assigned Fund Balance	11,162		0
TOTAL Fund Balance	11,162		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,162		823

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H17

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	57	H2401	7
TOTAL Use of Money And Property	57		7
TOTAL Revenues	57		7
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
Statutory Installment Bonds		H5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	57		7

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H17

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Playgr & Rec Centers, Equip & Cap Outlay	97,195	H71402	9,258
TOTAL Playgr & Rec Centers	97,195		9,258
TOTAL Culture And Recreation	97,195		9,258
TOTAL Expenditures	97,195		9,258
Transfers, Other Funds		H99019	1,911
TOTAL Operating Transfers	0		1,911
TOTAL Other Uses	0		1,911
TOTAL Detail Expenditures And Other Uses	97,195		11,169

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H17

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	108,300	H8021	11,162
Restated Fund Balance - Beg of Year	108,300	H8022	11,162
ADD - REVENUES AND OTHER SOURCES	57		7
DEDUCT - EXPENDITURES AND OTHER USES	97,195		11,169
Fund Balance - End of Year	11,162	H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H18

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	24,580	H200	
TOTAL Cash	24,580		0
Due From State And Federal Government	37,135	H410	
TOTAL State And Federal Aid Receivables	37,135		0
TOTAL Assets and Deferred Outflows of Resources	61,715		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H18

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	39,636	H600	4,635
TOTAL Accounts Payable	39,636		4,635
Due To Other Funds	19,415	H630	8,037
TOTAL Due To Other Funds	19,415		8,037
TOTAL Liabilities	59,052		12,673
Fund Balance			
Assigned Appropriated Fund Balance	2,663	H914	
TOTAL Assigned Fund Balance	2,663		0
Unassigned Fund Balance		H917	-12,673
TOTAL Unassigned Fund Balance	0		-12,673
TOTAL Fund Balance	2,663		-12,673
TOTAL Liabilities, Deferred Inflows And Fund Balance	61,715		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H18

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	2	H2401	12
TOTAL Use of Money And Property	2		12
St Aid, Trans Cap Grants (spec)	20,841	H3597	1,119
TOTAL State Aid	20,841		1,119
Fed Aid, Airport Cap Proj	384,495	H4592	10,800
TOTAL Federal Aid	384,495		10,800
TOTAL Revenues	405,339		11,931
Interfund Transfers	27,593	H5031	
TOTAL Interfund Transfers	27,593		0
TOTAL Other Sources	27,593		0
TOTAL Detail Revenues And Other Sources	432,931		11,931

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H18

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Airport, Equip & Cap Outlay	430,229	H56102	27,266
TOTAL Airport	430,229		27,266
TOTAL Transportation	430,229		27,266
TOTAL Expenditures	430,229		27,266
TOTAL Detail Expenditures And Other Uses	430,229		27,266

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H18

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-39	H8021	2,663
Restated Fund Balance - Beg of Year	-39	H8022	2,663
ADD - REVENUES AND OTHER SOURCES	432,931		11,931
DEDUCT - EXPENDITURES AND OTHER USES	430,229		27,266
Fund Balance - End of Year	2,663	H8029	-12,673

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H19

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Due From State And Federal Government		H410	20,549
TOTAL State And Federal Aid Receivables	0		20,549
TOTAL Assets and Deferred Outflows of Resources	0		20,549

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H19

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds		H630	20,549
TOTAL Due To Other Funds	0		20,549
TOTAL Liabilities	0		20,549
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		20,549

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H19

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
St Aid, Trans Cap Grants (spec)		H3597	20,549
TOTAL State Aid	0		20,549
Fed Aid, Airport Cap Proj		H4592	369,891
TOTAL Federal Aid	0		369,891
TOTAL Revenues	0		390,440
Interfund Transfers	55	H5031	20,550
TOTAL Interfund Transfers	55		20,550
TOTAL Other Sources	55		20,550
TOTAL Detail Revenues And Other Sources	55		410,990

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H19

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Airport, Equip & Cap Outlay	55	H56102	410,990
TOTAL Airport	55		410,990
TOTAL Transportation	55		410,990
TOTAL Expenditures	55		410,990
TOTAL Detail Expenditures And Other Uses	55		410,990

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H19

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	55		410,990
DEDUCT - EXPENDITURES AND OTHER USES	55		410,990
Fund Balance - End of Year		H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H20

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	6,080	H200	
TOTAL Cash	6,080		0
TOTAL Assets and Deferred Outflows of Resources	6,080		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H20

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	6,080	H600	
TOTAL Accounts Payable	6,080		0
TOTAL Liabilities	6,080		0
Fund Balance			
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,080		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H20

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings		H2401	1
TOTAL Use of Money And Property	0		1
TOTAL Revenues	0		1
Interfund Transfers	16,325	H5031	20,092
TOTAL Interfund Transfers	16,325		20,092
TOTAL Other Sources	16,325		20,092
TOTAL Detail Revenues And Other Sources	16,325		20,093

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H20

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Highway, Capital Projects	16,325	H51972	20,093
TOTAL Highway	16,325		20,093
TOTAL Transportation	16,325		20,093
TOTAL Expenditures	16,325		20,093
TOTAL Detail Expenditures And Other Uses	16,325		20,093

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H20

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	16,325		20,093
DEDUCT - EXPENDITURES AND OTHER USES	16,325		20,093
Fund Balance - End of Year		H8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H21

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	9,915	H200	1,203,823
TOTAL Cash	9,915		1,203,823
TOTAL Assets and Deferred Outflows of Resources	9,915		1,203,823

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H21

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	9,915	H600	13,909
TOTAL Accounts Payable	9,915		13,909
TOTAL Liabilities	9,915		13,909
Fund Balance			
Assigned Appropriated Fund Balance		H914	1,189,913
TOTAL Assigned Fund Balance	0		1,189,913
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		1,189,913
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,915		1,203,823

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H21

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings		H2401	14,124
TOTAL Use of Money And Property	0		14,124
Premium & Accrued Interest On Obligations		H2710	17,221
TOTAL Miscellaneous Local Sources	0		17,221
TOTAL Revenues	0		31,345
Interfund Transfers	10,680	H5031	13,912
TOTAL Interfund Transfers	10,680		13,912
Statutory Installment Bonds		H5720	1,316,459
TOTAL Proceeds of Obligations	0		1,316,459
TOTAL Other Sources	10,680		1,330,370
TOTAL Detail Revenues And Other Sources	10,680		1,361,715

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H21

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sidewalks, Equip & Cap Outlay	10,680	H54102	171,802
TOTAL Sidewalks	10,680		171,802
TOTAL Transportation	10,680		171,802
TOTAL Expenditures	10,680		171,802
TOTAL Detail Expenditures And Other Uses	10,680		171,802

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H21

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	10,680		1,361,715
DEDUCT - EXPENDITURES AND OTHER USES	10,680		171,802
Fund Balance - End of Year		H8029	1,189,911

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H44

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		H200	21
TOTAL Cash	0		21
TOTAL Assets and Deferred Outflows of Resources	0		21

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H44

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Appropriated Fund Balance		H914	21
TOTAL Assigned Fund Balance	0		21
TOTAL Fund Balance	0		21
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		21

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H44

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings		H2401	21
TOTAL Use of Money And Property	0		21
St Aid, Culture & Rec-Capital Proj		H3897	35,489
TOTAL State Aid	0		35,489
TOTAL Revenues	0		35,511
TOTAL Detail Revenues And Other Sources	0		35,511

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H44

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Playgr & Rec Centers, Equip & Cap Outlay		H71402	35,489
TOTAL Playgr & Rec Centers	0		35,489
TOTAL Culture And Recreation	0		35,489
TOTAL Expenditures	0		35,489
TOTAL Detail Expenditures And Other Uses	0		35,489

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

H44

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			35,511
DEDUCT - EXPENDITURES AND OTHER USES			35,489
Fund Balance - End of Year		H8029	21

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	848,939	K101	848,939
Buildings	21,675,577	K102	21,971,320
Machinery And Equipment	3,569,291	K104	4,265,166
Other Capital Assets	28,322	K107	28,322
Accum Deprec, Buildings	-20,274,181	K112	-20,776,177
Accum Depr, Machinery & Equip	-2,347,396	K114	-2,418,776
Accum Deprec, Other Capital Assets	-12,713	K117	-14,986
TOTAL Fixed Assets (net)	3,487,840		3,903,807
TOTAL Assets and Deferred Outflows of Resources	3,487,840		3,903,807

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,487,840	K159	3,903,807
TOTAL Investments in Non-Current Government Assets	3,487,840		3,903,807
TOTAL Fund Balance	3,487,840		3,903,807
TOTAL	3,487,840		3,903,807

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	12,304	SF200	2,577
Cash In Time Deposits	0	SF201	
TOTAL Cash	12,304		2,577
TOTAL Assets and Deferred Outflows of Resources	12,304		2,577

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	12,304	SF915	2,577
TOTAL Assigned Fund Balance	12,304		2,577
TOTAL Fund Balance	12,304		2,577
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,304		2,577

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	717,330	SF1001	688,330
TOTAL Real Property Taxes	717,330		688,330
Interest And Earnings	234	SF2401	2,419
TOTAL Use of Money And Property	234		2,419
Unclassified (specify)	6,725	SF2770	6,611
TOTAL Miscellaneous Local Sources	6,725		6,611
TOTAL Revenues	724,288		697,360
TOTAL Detail Revenues And Other Sources	724,288		697,360

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	724,103	SF34104	707,087
TOTAL Fire Protection	724,103		707,087
TOTAL Public Safety	724,103		707,087
TOTAL Expenditures	724,103		707,087
TOTAL Detail Expenditures And Other Uses	724,103		707,087

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	12,118	SF8021	12,304
Restated Fund Balance - Beg of Year	12,118	SF8022	12,304
ADD - REVENUES AND OTHER SOURCES	724,288		697,360
DEDUCT - EXPENDITURES AND OTHER USES	724,103		707,087
Fund Balance - End of Year	12,304	SF8029	2,571

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF1

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	4,464	SF200	1,743
Cash In Time Deposits		SF201	
TOTAL Cash	4,464		1,743
TOTAL Assets and Deferred Outflows of Resources	4,464		1,743

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF1

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	4,464	SF915	1,743
TOTAL Assigned Fund Balance	4,464		1,743
TOTAL Fund Balance	4,464		1,743
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,464		1,743

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF1

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	471,846	SF1001	456,835
TOTAL Real Property Taxes	471,846		456,835
Interest And Earnings	142	SF2401	1,629
TOTAL Use of Money And Property	142		1,629
TOTAL Revenues	471,988		458,463
TOTAL Detail Revenues And Other Sources	471,988		458,463

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF1

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	471,846	SF34104	461,184
TOTAL Fire Protection	471,846		461,184
TOTAL Public Safety	471,846		461,184
TOTAL Expenditures	471,846		461,184
TOTAL Detail Expenditures And Other Uses	471,846		461,184

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF1

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,321	SF8021	4,464
Restated Fund Balance - Beg of Year	4,321	SF8022	4,464
ADD - REVENUES AND OTHER SOURCES	471,988		458,463
DEDUCT - EXPENDITURES AND OTHER USES	471,846		461,184
Fund Balance - End of Year	4,464	SF8029	1,741

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF2

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	3,866	SF200	20
Cash In Time Deposits		SF201	
TOTAL Cash	3,866		20
TOTAL Assets and Deferred Outflows of Resources	3,866		20

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF2

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	3,866	SF915	20
TOTAL Assigned Fund Balance	3,866		20
TOTAL Fund Balance	3,866		20
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,866		20

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF2

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	70,794	SF1001	63,378
TOTAL Real Property Taxes	70,794		63,378
Interest And Earnings	33	SF2401	19
TOTAL Use of Money And Property	33		19
TOTAL Revenues	70,827		63,397
TOTAL Detail Revenues And Other Sources	70,827		63,397

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF2

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	70,794	SF34104	67,243
TOTAL Fire Protection	70,794		67,243
TOTAL Public Safety	70,794		67,243
TOTAL Expenditures	70,794		67,243
TOTAL Detail Expenditures And Other Uses	70,794		67,243

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF2

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,834	SF8021	3,866
Restated Fund Balance - Beg of Year	3,834	SF8022	3,866
ADD - REVENUES AND OTHER SOURCES	70,827		63,397
DEDUCT - EXPENDITURES AND OTHER USES	70,794		67,243
Fund Balance - End of Year	3,866	SF8029	19

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF3

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	3,974	SF200	814
Cash In Time Deposits		SF201	
TOTAL Cash	3,974		814
TOTAL Assets and Deferred Outflows of Resources	3,974		814

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF3

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	3,974	SF915	814
TOTAL Assigned Fund Balance	3,974		814
TOTAL Fund Balance	3,974		814
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,974		814

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF3

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	174,690	SF1001	168,118
TOTAL Real Property Taxes	174,690		168,118
Interest And Earnings	59	SF2401	771
TOTAL Use of Money And Property	59		771
Unclassified (specify)	6,725	SF2770	6,611
TOTAL Miscellaneous Local Sources	6,725		6,611
TOTAL Revenues	181,474		175,499
TOTAL Detail Revenues And Other Sources	181,474		175,499

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF3

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	181,463	SF34104	178,659
TOTAL Fire Protection	181,463		178,659
TOTAL Public Safety	181,463		178,659
TOTAL Expenditures	181,463		178,659
TOTAL Detail Expenditures And Other Uses	181,463		178,659

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SF3

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,963	SF8021	3,974
Restated Fund Balance - Beg of Year	3,963	SF8022	3,974
ADD - REVENUES AND OTHER SOURCES	181,474		175,499
DEDUCT - EXPENDITURES AND OTHER USES	181,463		178,659
Fund Balance - End of Year	3,974	SF8029	811

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	3,732	SM200	3,000
TOTAL Cash	3,732		3,000
Cash Special Reserves	257	SM230	0
Cash In Time Deposits Special Reserves	0	SM231	
TOTAL Restricted Assets	257		0
TOTAL Assets and Deferred Outflows of Resources	3,989		3,000

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Reserve For Debt	257	SM884	
TOTAL Restricted Fund Balance	257		0
Assigned Appropriated Fund Balance	3,732	SM914	3,000
TOTAL Assigned Fund Balance	3,732		3,000
TOTAL Fund Balance	3,989		3,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,989		3,000

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Special Assessments	8,512	SM1030	3,636
TOTAL Real Property Taxes	8,512		3,636
Interest And Earnings	11	SM2401	7
TOTAL Use of Money And Property	11		7
TOTAL Revenues	8,523		3,642
TOTAL Detail Revenues And Other Sources	8,523		3,642

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Debt Principal, Serial Bonds	8,100	SM97106	3,900
TOTAL Debt Principal	8,100		3,900
Debt Interest, Serial Bonds	1,071	SM97107	731
TOTAL Debt Interest	1,071		731
TOTAL Expenditures	9,171		4,631
TOTAL Detail Expenditures And Other Uses	9,171		4,631

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,637	SM8021	3,989
Restated Fund Balance - Beg of Year	4,637	SM8022	3,989
ADD - REVENUES AND OTHER SOURCES	8,523		3,642
DEDUCT - EXPENDITURES AND OTHER USES	9,171		4,631
Fund Balance - End of Year	3,989	SM8029	2,999

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
------------------	------	---------	------

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

RD03

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Special Assessments	4,352	SM1030	
TOTAL Real Property Taxes	4,352		0
Interest And Earnings	-0	SM2401	
TOTAL Use of Money And Property	-0		0
TOTAL Revenues	4,352		0
TOTAL Detail Revenues And Other Sources	4,352		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

RD03

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Debt Principal, Serial Bonds	4,200	SM97106	
TOTAL Debt Principal	4,200		0
Debt Interest, Serial Bonds	193	SM97107	
TOTAL Debt Interest	193		0
TOTAL Expenditures	4,393		0
TOTAL Detail Expenditures And Other Uses	4,393		0

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

RD03

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	41	SM8021	
Restated Fund Balance - Beg of Year	41	SM8022	
ADD - REVENUES AND OTHER SOURCES	4,352		
DEDUCT - EXPENDITURES AND OTHER USES	4,393		
Fund Balance - End of Year		SM8029	

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

RD04

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	3,732	SM200	3,000
TOTAL Cash	3,732		3,000
Cash Special Reserves	257	SM230	
Cash In Time Deposits Special Reserves		SM231	
TOTAL Restricted Assets	257		0
TOTAL Assets and Deferred Outflows of Resources	3,989		3,000

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

RD04

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Reserve For Debt	257	SM884	
TOTAL Restricted Fund Balance	257		0
Assigned Appropriated Fund Balance	3,732	SM914	3,000
TOTAL Assigned Fund Balance	3,732		3,000
TOTAL Fund Balance	3,989		3,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,989		3,000

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

RD04

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Special Assessments	4,160	SM1030	3,636
TOTAL Real Property Taxes	4,160		3,636
Interest And Earnings	11	SM2401	7
TOTAL Use of Money And Property	11		7
TOTAL Revenues	4,171		3,642
TOTAL Detail Revenues And Other Sources	4,171		3,642

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

RD04

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Debt Principal, Serial Bonds	3,900	SM97106	3,900
TOTAL Debt Principal	3,900		3,900
Debt Interest, Serial Bonds	878	SM97107	731
TOTAL Debt Interest	878		731
TOTAL Expenditures	4,778		4,631
TOTAL Detail Expenditures And Other Uses	4,778		4,631

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

RD04

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,596	SM8021	3,989
Restated Fund Balance - Beg of Year	4,596	SM8022	3,989
ADD - REVENUES AND OTHER SOURCES	4,171		3,642
DEDUCT - EXPENDITURES AND OTHER USES	4,778		4,631
Fund Balance - End of Year	3,989	SM8029	2,999

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SP) PARK

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	386,379	SP200	423,421
Cash In Time Deposits		SP201	
Petty Cash	100	SP210	
TOTAL Cash	386,479		423,421
Accounts Receivable	3,875	SP380	
TOTAL Other Receivables (net)	3,875		0
Due From Other Funds	38,172	SP391	56,426
TOTAL Due From Other Funds	38,172		56,426
Prepaid Expenses	29,974	SP480	63,412
TOTAL Prepaid Expenses	29,974		63,412
Cash Special Reserves	17,970	SP230	17,988
TOTAL Restricted Assets	17,970		17,988
TOTAL Assets and Deferred Outflows of Resources	476,470		561,246

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SP) PARK

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	64,452	SP600	12,012
TOTAL Accounts Payable	64,452		12,012
Accrued Liabilities	7,500	SP601	7,500
TOTAL Accrued Liabilities	7,500		7,500
Due To Other Funds		SP630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	71,952		19,512
Deferred Inflows of Resources			
Deferred Inflow of Resources	30,588	SP691	21,000
TOTAL Deferred Inflows of Resources	30,588		21,000
TOTAL Deferred Inflows of Resources	30,588		21,000
Fund Balance			
Not in Spendable Form	29,974	SP806	63,412
TOTAL Nonspendable Fund Balance	29,974		63,412
Other Restricted Fund Balance	10,470	SP899	12,399
TOTAL Restricted Fund Balance	10,470		12,399
Assigned Appropriated Fund Balance		SP914	
Assigned Unappropriated Fund Balance	333,486	SP915	444,924
TOTAL Assigned Fund Balance	333,486		444,924
TOTAL Fund Balance	373,930		520,735
TOTAL Liabilities, Deferred Inflows And Fund Balance	476,470		561,246

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SP) PARK

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	1,541,688	SP1001	1,587,165
TOTAL Real Property Taxes	1,541,688		1,587,165
Park And Recreational Charges	25,555	SP2001	47,092
Special Recreational Facility Charges	271,456	SP2025	272,765
TOTAL Departmental Income	297,011		319,857
Interest And Earnings	5,685	SP2401	15,127
Rental of Real Property, Individuals	63,442	SP2410	64,864
TOTAL Use of Money And Property	69,127		79,991
Sales of Scrap & Excess Materials		SP2650	922
Insurance Recoveries	3,080	SP2680	
TOTAL Sale of Property And Compensation For Loss	3,080		922
Gifts And Donations	35,761	SP2705	48,692
TOTAL Miscellaneous Local Sources	35,761		48,692
St Aid-Other Cul And Rec St Aid		SP3889	125,000
TOTAL State Aid	0		125,000
TOTAL Revenues	1,946,667		2,161,628
Interfund Transfers		SP5031	1,911
TOTAL Interfund Transfers	0		1,911
TOTAL Other Sources	0		1,911
TOTAL Detail Revenues And Other Sources	1,946,667		2,163,539

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SP) PARK

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Parks, Pers Serv	557,692	SP71101	589,476
Parks, Equip & Cap Outlay	71,174	SP71102	81,789
Parks, Contr Expend	963,988	SP71104	915,353
TOTAL Parks	1,592,854		1,586,618
TOTAL Culture And Recreation	1,592,854		1,586,618
State Retirement, Empl Bnfts	63,600	SP90108	66,240
Social Security, Empl Bnfts	41,825	SP90308	44,160
Hospital & Medical (dental) Ins, Empl Bnft	140,756	SP90608	150,917
TOTAL Employee Benefits	246,180		261,316
Debt Principal, Serial Bonds	110,200	SP97106	115,250
TOTAL Debt Principal	110,200		115,250
Debt Interest, Serial Bonds	34,571	SP97107	32,077
TOTAL Debt Interest	34,571		32,077
TOTAL Expenditures	1,983,805		1,995,262
Transfers, Capital Projects Fund	33,125	SP99509	21,478
TOTAL Operating Transfers	33,125		21,478
TOTAL Other Uses	33,125		21,478
TOTAL Detail Expenditures And Other Uses	2,016,930		2,016,740

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SP) PARK

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	444,179	SP8021	373,930
Prior Period Adj -Increase In Fund Balance	13	SP8012	6
Restated Fund Balance - Beg of Year	444,193	SP8022	373,936
ADD - REVENUES AND OTHER SOURCES	1,946,667		2,163,539
DEDUCT - EXPENDITURES AND OTHER USES	2,016,930		2,016,740
Fund Balance - End of Year	373,930	SP8029	520,735

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	20,756	SS200	15,302
Cash In Time Deposits	0	SS201	
TOTAL Cash	20,756		15,302
Prepaid Expenses		SS480	5,425
TOTAL Prepaid Expenses	0		5,425
TOTAL Assets and Deferred Outflows of Resources	20,756		20,727

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Not in Spendable Form		SS806	5,425
TOTAL Nonspendable Fund Balance	0		5,425
Assigned Appropriated Fund Balance	66	SS914	0
Assigned Unappropriated Fund Balance	20,691	SS915	15,302
TOTAL Assigned Fund Balance	20,756		15,302
TOTAL Fund Balance	20,756		20,727
TOTAL Liabilities, Deferred Inflows And Fund Balance	20,756		20,727

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Special Assessments	6,196	SS1030	6,180
TOTAL Real Property Taxes	6,196		6,180
Interest And Earnings	23	SS2401	36
TOTAL Use of Money And Property	23		36
TOTAL Revenues	6,219		6,216
TOTAL Detail Revenues And Other Sources	6,219		6,216

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Debt Principal, Serial Bonds	5,000	SS97106	5,000
TOTAL Debt Principal	5,000		5,000
Debt Interest, Serial Bonds	1,349	SS97107	1,246
TOTAL Debt Interest	1,349		1,246
TOTAL Expenditures	6,349		6,246
TOTAL Detail Expenditures And Other Uses	6,349		6,246

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	20,886	SS8021	20,756
Restated Fund Balance - Beg of Year	20,886	SS8022	20,756
ADD - REVENUES AND OTHER SOURCES	6,219		6,216
DEDUCT - EXPENDITURES AND OTHER USES	6,349		6,246
Fund Balance - End of Year	20,756	SS8029	20,727

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Tax Items	6,180	SS1099N	6,126
TOTAL Estimated Revenues	6,180		6,126
Appropriated Fund Balance	66	SS599N	5
TOTAL Estimated Other Sources	66		5
TOTAL Estimated Revenues And Other Sources	6,246		6,131

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Debt Service	6,246	SS9899N	6,131
TOTAL Appropriations	6,246		6,131
TOTAL Appropriations And Other Uses	6,246		6,131

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SS21

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	20,756	SS200	15,302
Cash In Time Deposits		SS201	
TOTAL Cash	20,756		15,302
Prepaid Expenses		SS480	5,425
TOTAL Prepaid Expenses	0		5,425
TOTAL Assets and Deferred Outflows of Resources	20,756		20,727

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SS21

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Not in Spendable Form		SS806	5,425
TOTAL Nonspendable Fund Balance	0		5,425
Assigned Appropriated Fund Balance	66	SS914	
Assigned Unappropriated Fund Balance	20,691	SS915	15,302
TOTAL Assigned Fund Balance	20,756		15,302
TOTAL Fund Balance	20,756		20,727
TOTAL Liabilities, Deferred Inflows And Fund Balance	20,756		20,727

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SS21

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Special Assessments	6,196	SS1030	6,180
TOTAL Real Property Taxes	6,196		6,180
Interest And Earnings	23	SS2401	36
TOTAL Use of Money And Property	23		36
TOTAL Revenues	6,219		6,216
TOTAL Detail Revenues And Other Sources	6,219		6,216

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SS21

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Debt Principal, Serial Bonds	5,000	SS97106	5,000
TOTAL Debt Principal	5,000		5,000
Debt Interest, Serial Bonds	1,349	SS97107	1,246
TOTAL Debt Interest	1,349		1,246
TOTAL Expenditures	6,349		6,246
TOTAL Detail Expenditures And Other Uses	6,349		6,246

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SS21

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	20,886	SS8021	20,756
Restated Fund Balance - Beg of Year	20,886	SS8022	20,756
ADD - REVENUES AND OTHER SOURCES	6,219		6,216
DEDUCT - EXPENDITURES AND OTHER USES	6,349		6,246
Fund Balance - End of Year	20,756	SS8029	20,727

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SS21

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Tax Items	6,180	SS1099N	6,126
TOTAL Estimated Revenues	6,180		6,126
Appropriated Fund Balance	66	SS599N	5
TOTAL Estimated Other Sources	66		5
TOTAL Estimated Revenues And Other Sources	6,246		6,131

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SS21

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Debt Service	6,246	SS9899N	6,131
TOTAL Appropriations	6,246		6,131
TOTAL Appropriations And Other Uses	6,246		6,131

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	17,955	SW200	9,921
TOTAL Cash	17,955		9,921
Water Rents Receivable	281	SW350	
Special Assessments Receivable	1,935	SW370	2,046
TOTAL Other Receivables (net)	2,216		2,046
Due From State And Federal Government	28,000	SW410	
TOTAL State And Federal Aid Receivables	28,000		0
Prepaid Expenses	46	SW480	65
TOTAL Prepaid Expenses	46		65
TOTAL Assets and Deferred Outflows of Resources	48,217		12,032

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	13,100	SW600	1,955
TOTAL Accounts Payable	13,100		1,955
Due To Other Funds	28,000	SW630	
TOTAL Due To Other Funds	28,000		0
TOTAL Liabilities	41,100		1,955
Deferred Inflows of Resources			
Deferred Inflow of Resources		SW691	299
TOTAL Deferred Inflows of Resources	0		299
TOTAL Deferred Inflows of Resources	0		299
Fund Balance			
Not in Spendable Form	46	SW806	65
TOTAL Nonspendable Fund Balance	46		65
Assigned Unappropriated Fund Balance	7,070	SW915	9,713
TOTAL Assigned Fund Balance	7,070		9,713
TOTAL Fund Balance	7,116		9,778
TOTAL Liabilities, Deferred Inflows And Fund Balance	48,217		12,032

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	16,666	SW1001	19,129
TOTAL Real Property Taxes	16,666		19,129
Metered Water Sales	43,984	SW2140	44,500
TOTAL Departmental Income	43,984		44,500
Interest And Earnings	250	SW2401	278
TOTAL Use of Money And Property	250		278
Unclassified (specify)	0	SW2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid, Other Aid (specify)	28,000	SW3089	
TOTAL State Aid	28,000		0
TOTAL Revenues	88,900		63,907
TOTAL Detail Revenues And Other Sources	88,900		63,907

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Joint Sewer Project, Contr Expend	29,050	SW81504	
TOTAL Joint Sewer Project	29,050		0
Water Administration, Contr Expend	38,465	SW83104	38,521
TOTAL Water Administration	38,465		38,521
Source Supply Pwr & Pump, Contr Expend	22,716	SW83204	12,685
TOTAL Source Supply Pwr & Pump	22,716		12,685
TOTAL Home And Community Services	90,231		51,206
Debt Principal, Serial Bonds	9,562	SW97106	9,562
TOTAL Debt Principal	9,562		9,562
Debt Interest, Serial Bonds	715	SW97107	477
TOTAL Debt Interest	715		477
TOTAL Expenditures	100,508		61,245
TOTAL Detail Expenditures And Other Uses	100,508		61,245

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	18,725	SW8021	7,116
Prior Period Adj -Increase In Fund Balance		SW8012	
Prior Period Adj -Decrease In Fund Balance		SW8015	
Restated Fund Balance - Beg of Year	18,725	SW8022	7,116
ADD - REVENUES AND OTHER SOURCES	88,900		63,907
DEDUCT - EXPENDITURES AND OTHER USES	100,508		61,245
Fund Balance - End of Year	7,116	SW8029	9,778

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	19,129	SW1049N	14,929
Est Rev - Departmental Income	44,000	SW1299N	44,250
Est Rev - Use of Money And Property	0	SW2499N	0
Est Rev - State Aid	0	SW3099N	0
TOTAL Estimated Revenues	63,129		59,179
Appropriated Fund Balance	0	SW599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	63,129		59,179

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	53,090	SW8999N	49,379
App - Debt Service	10,039	SW9899N	9,800
TOTAL Appropriations	63,129		59,179
TOTAL Appropriations And Other Uses	63,129		59,179

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SW3

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	17,955	SW200	9,921
TOTAL Cash	17,955		9,921
Water Rents Receivable	281	SW350	
Special Assessments Receivable	1,935	SW370	2,046
TOTAL Other Receivables (net)	2,216		2,046
Due From State And Federal Government	28,000	SW410	
TOTAL State And Federal Aid Receivables	28,000		0
Prepaid Expenses	46	SW480	65
TOTAL Prepaid Expenses	46		65
TOTAL Assets and Deferred Outflows of Resources	48,217		12,032

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SW3

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	13,100	SW600	1,955
TOTAL Accounts Payable	13,100		1,955
Due To Other Funds	28,000	SW630	
TOTAL Due To Other Funds	28,000		0
TOTAL Liabilities	41,100		1,955
Deferred Inflows of Resources			
Deferred Inflow of Resources		SW691	299
TOTAL Deferred Inflows of Resources	0		299
TOTAL Deferred Inflows of Resources	0		299
Fund Balance			
Not in Spendable Form	46	SW806	65
TOTAL Nonspendable Fund Balance	46		65
Assigned Unappropriated Fund Balance	7,070	SW915	9,713
TOTAL Assigned Fund Balance	7,070		9,713
TOTAL Fund Balance	7,116		9,778
TOTAL Liabilities, Deferred Inflows And Fund Balance	48,217		12,032

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SW3

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	16,666	SW1001	19,129
TOTAL Real Property Taxes	16,666		19,129
Metered Water Sales	43,984	SW2140	44,500
TOTAL Departmental Income	43,984		44,500
Interest And Earnings	250	SW2401	278
TOTAL Use of Money And Property	250		278
Unclassified (specify)		SW2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid, Other Aid (specify)	28,000	SW3089	
TOTAL State Aid	28,000		0
TOTAL Revenues	88,900		63,907
TOTAL Detail Revenues And Other Sources	88,900		63,907

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SW3

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Joint Sewer Project, Contr Expend	29,050	SW81504	
TOTAL Joint Sewer Project	29,050		0
Water Administration, Contr Expend	38,465	SW83104	38,521
TOTAL Water Administration	38,465		38,521
Source Supply Pwr & Pump, Contr Expend	22,716	SW83204	12,685
TOTAL Source Supply Pwr & Pump	22,716		12,685
TOTAL Home And Community Services	90,231		51,206
Debt Principal, Serial Bonds	9,562	SW97106	9,562
TOTAL Debt Principal	9,562		9,562
Debt Interest, Serial Bonds	715	SW97107	477
TOTAL Debt Interest	715		477
TOTAL Expenditures	100,508		61,245
TOTAL Detail Expenditures And Other Uses	100,508		61,245

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SW3

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	18,725	SW8021	7,116
Prior Period Adj -Increase In Fund Balance		SW8012	
Prior Period Adj -Decrease In Fund Balance		SW8015	
Restated Fund Balance - Beg of Year	18,725	SW8022	7,116
ADD - REVENUES AND OTHER SOURCES	88,900		63,907
DEDUCT - EXPENDITURES AND OTHER USES	100,508		61,245
Fund Balance - End of Year	7,116	SW8029	9,778

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SW3

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	19,129	SW1049N	14,929
Est Rev - Departmental Income	44,000	SW1299N	44,250
Est Rev - Use of Money And Property	0	SW2499N	0
Est Rev - State Aid	0	SW3099N	0
TOTAL Estimated Revenues	63,129		59,179
Appropriated Fund Balance	0	SW599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	63,129		59,179

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

SW3

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	53,090	SW8999N	49,379
App - Debt Service	10,039	SW9899N	9,800
TOTAL Appropriations	63,129		59,179
TOTAL Appropriations And Other Uses	63,129		59,179

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	73,853	TA200	96,771
TOTAL Cash	73,853		96,771
TOTAL Assets and Deferred Outflows of Resources	73,853		96,771

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	64,817	TA630	75,907
TOTAL Due To Other Funds	64,817		75,907
Group Insurance	47	TA20	
Other Funds (specify)	8,989	TA85	20,864
Additional Description HRA 2018 balance and 2019 prefunding			
TOTAL Agency Liabilities	9,036		20,864
TOTAL Liabilities	73,853		96,771
TOTAL Liabilities, Deferred Inflows And Fund Balance	73,853		96,771

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	2,824,978	W129	3,805,914
TOTAL Provision To Be Made In Future Budgets	2,824,978		3,805,914
TOTAL Assets and Deferred Outflows of Resources	2,824,978		3,805,914

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	598,499	W638	215,403
Compensated Absences	531,686	W687	582,630
TOTAL Other Liabilities	1,130,185		798,033
Bonds Payable	1,694,793	W628	3,007,881
TOTAL Bond And Long Term Liabilities	1,694,793		3,007,881
TOTAL Liabilities	2,824,978		3,805,914
TOTAL Liabilities	2,824,978		3,805,914

TOWN OF North Elba
Statement of Indebtedness
For the Fiscal Year Ending 2018

03/20/2019

County of: Essex

Municipal Code: 150359400000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2007	BOND E	W/S			01/08/2007	01/08/2019	4.60%		\$62,198	\$10,366	\$5,183	\$0	\$0		\$5,183
2002	BOND E	Water - EFC			06/20/2002	06/20/2033	0.00%		\$131,362	\$65,677	\$4,379	\$0	\$0		\$61,298
2012	BOND N	ROAD CONSTRUCTION			05/10/2012	05/10/2022	3.75%		\$39,000	\$19,500	\$3,900	\$0	\$0		\$15,600
2014	BOND N	EQUIPMENT PURCHASES			01/02/2014	01/02/2019	2.75%		\$206,000	\$82,400	\$41,200	\$0	\$0		\$41,200
2015	BOND N	EQUIPMENT PURCHASES			05/01/2015	05/02/2020	2.70%		\$219,000	\$131,400	\$43,800	\$0	\$0		\$87,600
2017	BOND N	EQUIPMENT PURCHASES			05/15/2017	05/15/2030	2.59%		\$260,050	\$260,050	\$10,050	\$0	\$0		\$250,000
2018	BOND N	SIDEWALK AND EQUIPMENT		Y	05/03/2018	05/01/2028	2.551%	Y	\$1,580,000	\$0			\$0		\$1,580,000
2008	BOND N	ATHLETIC FIELDS			02/26/2008	02/26/2023	4.25%		\$350,000	\$140,400	\$23,400	\$0	\$0		\$117,000
2011	BOND N	CRAIGWOOD CLUBHOUSE		Y	10/25/2011	10/15/2026	3.00%	Y	\$750,000	\$450,000	\$50,000	\$0	\$0		\$400,000
2016	BOND N	Construction of Toboggan Chute			09/10/2016	09/09/2026	2.75%		\$300,000	\$270,000	\$30,000	\$0	\$0		\$240,000
2016	BOND N	Sewer-EFC			08/01/2013	01/16/2030	0.00%			\$65,000	\$5,000	\$0	\$0		\$60,000
2016	BOND N	Purchase of equipment			01/29/2016	01/29/2021	2.70%		\$250,000	\$200,000	\$50,000	\$0	\$0		\$150,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$1,580,000	\$1,694,793	\$266,912	\$0	\$0	\$0	\$3,007,881
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$1,580,000	\$1,694,793	\$266,912	\$0	\$0	\$0	\$3,007,881

TOWN OF North Elba
Maturity Schedule
For the Fiscal Year Ending 2018

For Bonds Issued During The Fiscal Year Ended 2018

	EDPCODE	
Indebtedness No.		2018000001
Purpose of Issue		SIDEWALK AND EQUIPMENT
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,580,000
Date of Issue	2P3DT	5/3/2018
Interest Rate	2P3PC	2.55100
Final Maturity Date	2P3DM	5/1/2028
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P319	125,000
	2P320	145,000
	2P321	150,000
	2P322	155,000
	2P323	155,000
	2P324	160,000
	2P325	165,000
	2P326	170,000
	2P327	175,000
	2P328	180,000

TOWN OF North Elba
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$600.00
Demand Deposits	9Z2011	\$4,181,499.83
Time Deposits	9Z2021	\$0.00
Total		\$4,182,099.83
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,169,461,612.00
Total		\$2,169,711,612.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

TOWN OF North Elba
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5907	\$6,585	\$0	\$5,836	\$750
****-2371	\$243,202	\$0	\$0	\$243,202
****-5893	\$131,897	\$0	\$55,989	\$75,907
****-3649	\$25,202	\$286	\$518	\$24,970
****-5051	\$6,262	\$0	\$0	\$6,262
****-4829	\$20,864	\$0	\$0	\$20,864
****-0453	\$3,809,545	\$0	\$0	\$3,809,545
Total Adjusted Bank Balance				\$4,181,500
Petty Cash				\$600.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$4,182,100
Total Cash Balance All Funds			9ZCASHB *	\$4,182,100
* Must be equal				

TOWN OF North Elba
Local Government Questionnaire
For the Fiscal Year Ending 2018

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

TOWN OF North Elba
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		33			
Total Part Time Employees:		61			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$235,911.25	32	4	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$151,468.63	33	61	
90408	Worker's Compensation Insurance		33	61	
90458	Life Insurance				
90508	Unemployment Insurance	\$10,740.91	33	61	
90558	Disability Insurance	\$53.81	33	61	
90608	Hospital and Medical (Dental) Insurance	\$599,480.47	33	3	20
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,687.00	33	61	
Total		\$999,342.07			
Computed Total From Financial Section (comparative purposes only)		\$999,244.72			

TOWN OF North Elba
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$124,422	59,820	gallons	
Diesel Fuel	\$190,594	76,731	gallons	
Fuel Oil	\$8,635	3,538	gallons	
Natural Gas			cubic feet	
Electricity	\$106,762	1,216,895	kilowatt-hours	
Coal			tons	
Propane	\$2,213	1,216	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Robert Politi, hereby certify that I am the Chief Fiscal Officer of the Town of North Elba, and that the information provided in the annual financial report of the Town of North Elba, for the fiscal year ended 12/31/2018, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of North Elba, and adopted by me as my signature for use in conjunction with the filing of the Town of North Elba 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of North Elba's annual financial report for the fiscal year ended 12/31/2018 and filed by means of electronic data transmission.

Catherine Edman
Name of Report Preparer if different than Chief Fiscal Officer

Robert Politi
Name

(518) 523-9517
Telephone Number

Supervisor
Title

2693 Main Street Lake Placid NY 12946
Official Address

03/20/2019
Date of Certification

(518) 523-9517
Official Telephone Number

TOWN OF North Elba
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8012 See Notes to the Financial Statements

(SP) PARK

Adjustment Reason

Account Code SP8012 SEE NOTES TO FINANCIALS