

Elmira City Council Meeting Minutes

RE: AGENDA, COUNCIL MEETING

Monday, August 17, 2020 5:30 PM

2020-232

Act on resolution dispensing with the minutes of the Regular Meeting held on Monday, August 3, 2020.

MOTION: SPONSORED BY: Nicholas Grasso VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

FIRST PUBLIC COMMENT PORTION

IDENTIFICATION OF CONSENT ITEMS

2020-233

Receive communication from the City Manager and act on resolution announcing the personnel actions for the City of Elmira whereby Zachary T. Smith has resigned from his position as Police Officer, effective July 24, 2020; Courtney P. Holder has resigned from her position as Police Officer, effective August 1, 2020; and Cheyenne E. Stansfield, Madison J. McCracken, Matthew J. Burge, and Michael J. Hess have been appointed to the probationary positions of Police Officer effective August 5, 2020, at annual salaries of \$47,232.

MOTION: SPONSORED BY: A Whole Council As VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

2020-234

Act on resolution establishing the City of Elmira as lead agency and reviewing the Full Environmental Assessment Form for a Type 1 Action pursuant to the New York State Environmental Quality Review Act (SEQRA), and finding that adoption of the proposed Zoning Ordinance amending Appendix B and accepting Appendix B-1 will not have a significant impact on the environment and issuing a SEQRA Negative Declaration of Environmental Significance.

MOTION: SPONSORED BY: Brent Stermer VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

2020-235

Act on resolution accepting the amendments to Appendix B "Zoning" of the City of Elmira Code of Ordinances and further accepting Appendix B-1 City-Center Form Based Code by adoption of the following Ordinance titled "An Ordinance to Amend Appendix B of the City's Code of Ordinances Titled 'Zoning' and to Adopt a New Appendix B-1 Titled City of Elmira's Zoning City-Center Form Based Code."

MOTION: SPONSORED BY: Brent Stermer VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

2020-236

Act on resolution authorizing the City Manager to submit and sign all necessary certifications for a Substantial Amendment to the 2020 Consolidated Plan/ Annual Action Plan for the CARES Act CDBG Funds.

MOTION: SPONSORED BY: Daniel Mandell VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

2020-237

Receive and place on file the 2019 Financial Audit for the City of Elmira.

MOTION: SPONSORED BY: Joseph Duffy VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

2020-238

Receive communication from the City Manager and act on resolution authorizing the Mayor to execute an Agreement with New York State Industries for Disabled, Inc. to provide maintenance services at Eldridge Park for 11 weeks during the summer of 2020 commencing retroactively from May 1, 2020 through April 30, 2021 at a total cost of \$1,670.07, plus the amount of \$15.62 per hour for special events and rentals (maintenance for Grove and McKinnons Parks has been suspended for 2020-2021

season due to COVID-19); said agreement subject to Corporation Counsel approval.

MOTION: SPONSORED BY: Daniel Mandell VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

2020-239

Receive communication from the City Manager and act on resolution approving the agreement between the City and Southern Tier Counseling Center, LLC to provide services known as the Employee Assistance Program and authorizing the Mayor to sign the contract commencing retroactively from August 1, 2020 and terminating July 31, 2021 at a cost of \$4,140.00.

MOTION: SPONSORED BY: Nanette Moss VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

Summary:

Placed On Consent

2020-240

Act on resolution releasing the reverter clause contained in a deed dated January 30, 1998 from the City of Elmira to Albert McDonald and Annie Shazer of 763 Jay Street and authorizing the Mayor to execute any and all documents necessary to release such reverter clause, surrendering and making no claim to such right of reverter.

MOTION: SPONSORED BY: Daniel Mandell VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

2020-241

Act on an Ordinance to amend Appendix B of the City's Code of Ordinances titled "Zoning" and to adopt a new Appendix B-1 titled "City of Elmira Zoning City-Center Based Code".

MOTION: SPONSORED BY: Brent Stermer VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

2020-242

Act on Lead Hazard Reduction Grant Program Audit.

MOTION: SPONSORED BY: Tory Kitching VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1
Summary:
Placed On Consent

2020-243

Act on Community Development Block Grant Program Audit.

MOTION: SPONSORED BY: Nicholas Grasso VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1
Summary:
Placed On Consent

2020-244

Act on Audit.

MOTION: SPONSORED BY: Nanette Moss VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1

SECOND PUBLIC COMMENT PORTION

CITY MANAGER REPORT

2020-245

Act on resolution to adjourn.

Joseph
Duffy

MOTION: SPONSORED BY: Joseph Duffy VOTE: 6-0
AYES: Ayes: Duffy, Grasso, Kitching, Mandell, Moss, Stermer
TOTAL: 6
NAYS: TOTAL: 0
ABSTAIN: TOTAL: 0
ABSENT: Absent: Franchi TOTAL: 1
Summary:
Placed On Consent

Elmira City Council

Title: Approval of Minutes 8/17/2020

ResolutionNumber: 2020-232

Sponsor: Nicholas Grasso

AgendaSummary: Act on resolution dispensing with the minutes of the Regular Meeting held on Monday, August 3, 2020.

ATTACHMENTS:

📎 [Approval of Minutes 8/17/2020](#)

August 17, 2020

Minutes of the Regular Meeting of the Council of the City of Elmira, New York, held at City Hall in said City of Elmira, this 17th day of August, 2020.

The Mayor called the meeting to order and presided.

The City Clerk called the roll.

PRESENT:

ABSENT:

RESOLUTION

NO. 2020- _____

By Councilmember: _____

RESOLVED, that the reading of the minutes of the Regular Meeting of this Council held August 3, 2020, be dispensed with and stand approved.

ADOPTED BY THE FOLLOWING VOTE

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

Elmira City Council

Title: Personnel Actions 8/17/2020

ResolutionNumber: 2020-233

Sponsor: Council as a Whole

AgendaSummary: Receive communication from the City Manager and act on resolution announcing the personnel actions for the City of Elmira whereby Zachary T. Smith has resigned from his position as Police Officer, effective July 24, 2020; Courtney P. Holder has resigned from her position as Police Officer, effective August 1, 2020; and Cheyenne E. Stansfield, Madison J. McCracken, Matthew J. Burge, and Michael J. Hess have been appointed to the probationary positions of Police Officer effective August 5, 2020, at annual salaries of \$47,232.

ATTACHMENTS:

📎 [Personnel Actions 8/17/2020](#)

August 17, 2020

**FOR THE AGENDA
COMMUNICATION**

To The Honorable Mayor and Councilmembers

Dear Councilmembers:

This is to announce the personnel action for the City of Elmira whereby:

SMITH, ZACHARY T.	has elected to resign from his position of Police Officer in the Elmira Police Department, effective July 24, 2020.
HOLDER, COURTNEY P.	has elected to resign from her position of Police Officer in the Elmira Police Department, effective August 1, 2020.
STANSFIELD, CHEYENNE E.	Watkins Glen, NY, has been appointed to the probationary position of Police Officer, effective August 5, 2020, at an annual salary of \$47,232.
MCCRACKEN, MADISON J.	Chemung, NY, has been appointed to the probationary position of Police Officer, effective August 5, 2020, at an annual salary of \$47,232.
BURGE, MATTHEW J.	Elmira, NY, has been appointed to the probationary position of Police Officer, effective August 5, 2020, at an annual salary of \$47,232.
HESS, MICHAEL J.	Horseheads, NY, has been appointed to the probationary position of Police Officer, effective August 5, 2020, at an annual salary of \$47,232.

Respectfully submitted,

P. Michael Collins
City Manager

August 17, 2020

RESOLUTION

2020 - ____

By Councilmember: _____

RESOLVED, that the communication from the City Manager announcing the personnel actions for the City of Elmira whereby Zachary T. Smith has resigned his position as Police Officer, effective July 24, 2020; Courtney P. Holder has resigned her position as Police Officer, effective August 1, 2020; and Cheyenne E. Stansfield, Watkins Glen, NY; Madison J. McCracken, Chemung, NY; Matthew J. Burge, Elmira, NY; and Michael J. Hess, Horseheads, NY have each been appointed to the probationary positions of Police Officer, effective August 5, 2020, at annual salaries of \$47,232; and be it further

RESOLVED, that the personnel actions for the City of Elmira be received and placed on file.

ADOPTED BY THE FOLLOWING VOTE

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

Elmira City Council

Title:	SEQRA - Zoning Ordinance Amendments
ResolutionNumber:	2020-234
Sponsor:	Brent Stermer
AgendaSummary:	Act on resolution establishing the City of Elmira as lead agency and reviewing the Full Environmental Assessment Form for a Type 1 Action pursuant to the New York State Environmental Quality Review Act (SEQRA), and finding that adoption of the proposed Zoning Ordinance amending Appendix B and accepting Appendix B-1 will not have a significant impact on the environment and issuing a SEQRA Negative Declaration of Environmental Significance.

ATTACHMENTS:

- ▢ [resolution](#)
- ▢ [SEQRA Form](#)

August 17, 2020

RESOLUTION
NO. 2020 - _____

By Councilmember _____:

WHEREAS, the City of Elmira, New York is considering the adoption of an Ordinance to amend the City's Zoning Ordinance and to adopt a new zoning Appendix titled "B-1"; and

WHEREAS, 6 NYCRR Part 617 of the State Environmental Quality Review Act requires that a lead agency be established for conducting environmental review of projects in accordance with local and state environmental law; and

WHEREAS, this is a Type 1 Action pursuant to the New York State Environmental Quality Review Act (SEQRA) which requires review; and

WHEREAS, the City Council has reviewed the Full Environmental Assessment Form prepared for this Action; and

WHEREAS, the proposed Zoning Ordinance is intended to ensure that proposed development is consistent with the goals and objectives of the City of Elmira Comprehensive Plan;

NOW, THEREFORE, BE IT

RESOLVED, that the City Council finds that adoption of the Zoning Ordinance will not have a significant impact on the environment and hereby issues a SEQRA Negative Declaration of Environmental Significance upon the above entitled Action.

ADOPTED BY THE FOLLOWING VOTE

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

Full Environmental Assessment Form
Part 1 - Project and Setting

Instructions for Completing Part 1

Part 1 is to be completed by the applicant or project sponsor. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification.

Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information; indicate whether missing information does not exist, or is not reasonably available to the sponsor; and, when possible, generally describe work or studies which would be necessary to update or fully develop that information.

Applicants/sponsors must complete all items in Sections A & B. In Sections C, D & E, most items contain an initial question that must be answered either “Yes” or “No”. If the answer to the initial question is “Yes”, complete the sub-questions that follow. If the answer to the initial question is “No”, proceed to the next question. Section F allows the project sponsor to identify and attach any additional information. Section G requires the name and signature of the project sponsor to verify that the information contained in Part 1 is accurate and complete.

A. Project and Sponsor Information.

Name of Action or Project:		
Project Location (describe, and attach a general location map):		
Brief Description of Proposed Action (include purpose or need):		
Name of Applicant/Sponsor:		Telephone:
		E-Mail:
Address:		
City/PO:	State:	Zip Code:
Project Contact (if not same as sponsor; give name and title/role):		Telephone:
		E-Mail:
Address:		
City/PO:	State:	Zip Code:
Property Owner (if not same as sponsor):		Telephone:
		E-Mail:
Address:		
City/PO:	State:	Zip Code:

B. Government Approvals

B. Government Approvals, Funding, or Sponsorship. (“Funding” includes grants, loans, tax relief, and any other forms of financial assistance.)

Government Entity	If Yes: Identify Agency and Approval(s) Required	Application Date (Actual or projected)
a. City Council, Town Board, <input type="checkbox"/> Yes <input type="checkbox"/> No or Village Board of Trustees		
b. City, Town or Village <input type="checkbox"/> Yes <input type="checkbox"/> No Planning Board or Commission		
c. City Council, Town or <input type="checkbox"/> Yes <input type="checkbox"/> No Village Zoning Board of Appeals		
d. Other local agencies <input type="checkbox"/> Yes <input type="checkbox"/> No		
e. County agencies <input type="checkbox"/> Yes <input type="checkbox"/> No		
f. Regional agencies <input type="checkbox"/> Yes <input type="checkbox"/> No		
g. State agencies <input type="checkbox"/> Yes <input type="checkbox"/> No		
h. Federal agencies <input type="checkbox"/> Yes <input type="checkbox"/> No		
i. Coastal Resources.		
i. Is the project site within a Coastal Area, or the waterfront area of a Designated Inland Waterway?		<input type="checkbox"/> Yes <input type="checkbox"/> No
ii. Is the project site located in a community with an approved Local Waterfront Revitalization Program?		<input type="checkbox"/> Yes <input type="checkbox"/> No
iii. Is the project site within a Coastal Erosion Hazard Area?		<input type="checkbox"/> Yes <input type="checkbox"/> No

C. Planning and Zoning

C.1. Planning and zoning actions.

Will administrative or legislative adoption, or amendment of a plan, local law, ordinance, rule or regulation be the only approval(s) which must be granted to enable the proposed action to proceed? ☐ Yes ☐ No

- If Yes, complete sections C, F and G.
- If No, proceed to question C.2 and complete all remaining sections and questions in Part 1

C.2. Adopted land use plans.

a. Do any municipally- adopted (city, town, village or county) comprehensive land use plan(s) include the site where the proposed action would be located? ☐ Yes ☐ No

If Yes, does the comprehensive plan include specific recommendations for the site where the proposed action would be located? ☐ Yes ☐ No

b. Is the site of the proposed action within any local or regional special planning district (for example: Greenway Brownfield Opportunity Area (BOA); designated State or Federal heritage area; watershed management plan; or other?) ☐ Yes ☐ No

If Yes, identify the plan(s):

c. Is the proposed action located wholly or partially within an area listed in an adopted municipal open space plan, or an adopted municipal farmland protection plan? ☐ Yes ☐ No

If Yes, identify the plan(s):

C.3. Zoning

a. Is the site of the proposed action located in a municipality with an adopted zoning law or ordinance. ☐ Yes ☐ No
If Yes, what is the zoning classification(s) including any applicable overlay district?

b. Is the use permitted or allowed by a special or conditional use permit? ☐ Yes ☐ No

c. Is a zoning change requested as part of the proposed action? ☐ Yes ☐ No

If Yes,

i. What is the proposed new zoning for the site? _____

C.4. Existing community services

a. In what school district is the project site located? _____

b. What police or other public protection forces serve the project site?

c. Which fire protection and emergency medical services serve the project site?

d. What parks serve the project site?

D. Project Details**D.1. Proposed and Potential Development**

a. What is the general nature of the proposed action (e.g., residential, industrial, commercial, recreational; if mixed, include all components)?

b. a. Total acreage of the site of the proposed action? _____ acres
b. Total acreage to be physically disturbed? _____ acres
c. Total acreage (project site and any contiguous properties) owned
or controlled by the applicant or project sponsor? _____ acres

c. Is the proposed action an expansion of an existing project or use? ☐ Yes ☐ No
i. If Yes, what is the approximate percentage of the proposed expansion and identify the units (e.g., acres, miles, housing units, square feet)? % _____ Units: _____

d. Is the proposed action a subdivision, or does it include a subdivision? ☐ Yes ☐ No
If Yes,

i. Purpose or type of subdivision? (e.g., residential, industrial, commercial; if mixed, specify types)

ii. Is a cluster/conservation layout proposed? ☐ Yes ☐ No

iii. Number of lots proposed? _____

iv. Minimum and maximum proposed lot sizes? Minimum _____ Maximum _____

e. Will proposed action be constructed in multiple phases? ☐ Yes ☐ No

i. If No, anticipated period of construction: _____ months

ii. If Yes:

- Total number of phases anticipated _____
- Anticipated commencement date of phase 1 (including demolition) _____ month _____ year
- Anticipated completion date of final phase _____ month _____ year
- Generally describe connections or relationships among phases, including any contingencies where progress of one phase may determine timing or duration of future phases: _____

f. Does the project include new residential uses? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, show numbers of units proposed.				
	<u>One Family</u>	<u>Two Family</u>	<u>Three Family</u>	<u>Multiple Family (four or more)</u>
Initial Phase	_____	_____	_____	_____
At completion	_____	_____	_____	_____
of all phases	_____	_____	_____	_____

g. Does the proposed action include new non-residential construction (including expansions)? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes,	
i. Total number of structures _____ ii. Dimensions (in feet) of largest proposed structure: _____ height; _____ width; and _____ length iii. Approximate extent of building space to be heated or cooled: _____ square feet	

h. Does the proposed action include construction or other activities that will result in the impoundment of any liquids, such as creation of a water supply, reservoir, pond, lake, waste lagoon or other storage? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes,	
i. Purpose of the impoundment: _____ ii. If a water impoundment, the principal source of the water: <input type="checkbox"/> Ground water <input type="checkbox"/> Surface water streams <input type="checkbox"/> Other specify: _____ iii. If other than water, identify the type of impounded/contained liquids and their source. _____ iv. Approximate size of the proposed impoundment. Volume: _____ million gallons; surface area: _____ acres v. Dimensions of the proposed dam or impounding structure: _____ height; _____ length vi. Construction method/materials for the proposed dam or impounding structure (e.g., earth fill, rock, wood, concrete): _____ _____	

D.2. Project Operations

a. Does the proposed action include any excavation, mining, or dredging, during construction, operations, or both? <input type="checkbox"/> Yes <input type="checkbox"/> No (Not including general site preparation, grading or installation of utilities or foundations where all excavated materials will remain onsite) If Yes:	
i. What is the purpose of the excavation or dredging? _____ ii. How much material (including rock, earth, sediments, etc.) is proposed to be removed from the site? • Volume (specify tons or cubic yards): _____ • Over what duration of time? _____ iii. Describe nature and characteristics of materials to be excavated or dredged, and plans to use, manage or dispose of them. _____ _____ iv. Will there be onsite dewatering or processing of excavated materials? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, describe. _____ _____ v. What is the total area to be dredged or excavated? _____ acres vi. What is the maximum area to be worked at any one time? _____ acres vii. What would be the maximum depth of excavation or dredging? _____ feet viii. Will the excavation require blasting? <input type="checkbox"/> Yes <input type="checkbox"/> No ix. Summarize site reclamation goals and plan: _____ _____ _____	

b. Would the proposed action cause or result in alteration of, increase or decrease in size of, or encroachment into any existing wetland, waterbody, shoreline, beach or adjacent area? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes:	
i. Identify the wetland or waterbody which would be affected (by name, water index number, wetland map number or geographic description): _____ _____	

ii. Describe how the proposed action would affect that waterbody or wetland, e.g. excavation, fill, placement of structures, or alteration of channels, banks and shorelines. Indicate extent of activities, alterations and additions in square feet or acres:

iii. Will proposed action cause or result in disturbance to bottom sediments? ☐ Yes ☐ No
 If Yes, describe: _____

iv. Will proposed action cause or result in the destruction or removal of aquatic vegetation? ☐ Yes ☐ No
 If Yes:

- acres of aquatic vegetation proposed to be removed: _____
- expected acreage of aquatic vegetation remaining after project completion: _____
- purpose of proposed removal (e.g. beach clearing, invasive species control, boat access): _____
- proposed method of plant removal: _____
- if chemical/herbicide treatment will be used, specify product(s): _____

v. Describe any proposed reclamation/mitigation following disturbance: _____

c. Will the proposed action use, or create a new demand for water? ☐ Yes ☐ No
 If Yes:

i. Total anticipated water usage/demand per day: _____ gallons/day

ii. Will the proposed action obtain water from an existing public water supply? ☐ Yes ☐ No
 If Yes:

- Name of district or service area: _____
- Does the existing public water supply have capacity to serve the proposal? ☐ Yes ☐ No
- Is the project site in the existing district? ☐ Yes ☐ No
- Is expansion of the district needed? ☐ Yes ☐ No
- Do existing lines serve the project site? ☐ Yes ☐ No

iii. Will line extension within an existing district be necessary to supply the project? ☐ Yes ☐ No
 If Yes:

- Describe extensions or capacity expansions proposed to serve this project: _____
- Source(s) of supply for the district: _____

iv. Is a new water supply district or service area proposed to be formed to serve the project site? ☐ Yes ☐ No
 If, Yes:

- Applicant/sponsor for new district: _____
- Date application submitted or anticipated: _____
- Proposed source(s) of supply for new district: _____

v. If a public water supply will not be used, describe plans to provide water supply for the project: _____

vi. If water supply will be from wells (public or private), maximum pumping capacity: _____ gallons/minute.

d. Will the proposed action generate liquid wastes? ☐ Yes ☐ No
 If Yes:

i. Total anticipated liquid waste generation per day: _____ gallons/day

ii. Nature of liquid wastes to be generated (e.g., sanitary wastewater, industrial; if combination, describe all components and approximate volumes or proportions of each): _____

iii. Will the proposed action use any existing public wastewater treatment facilities? ☐ Yes ☐ No
 If Yes:

- Name of wastewater treatment plant to be used: _____
- Name of district: _____
- Does the existing wastewater treatment plant have capacity to serve the project? ☐ Yes ☐ No
- Is the project site in the existing district? ☐ Yes ☐ No
- Is expansion of the district needed? ☐ Yes ☐ No

<ul style="list-style-type: none"> • Do existing sewer lines serve the project site? <input type="checkbox"/> Yes <input type="checkbox"/> No • Will line extension within an existing district be necessary to serve the project? <input type="checkbox"/> Yes <input type="checkbox"/> No <p>If Yes:</p> <ul style="list-style-type: none"> • Describe extensions or capacity expansions proposed to serve this project: _____ 	
<p>iv. Will a new wastewater (sewage) treatment district be formed to serve the project site? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <ul style="list-style-type: none"> • Applicant/sponsor for new district: _____ • Date application submitted or anticipated: _____ • What is the receiving water for the wastewater discharge? _____ 	
<p>v. If public facilities will not be used, describe plans to provide wastewater treatment for the project, including specifying proposed receiving water (name and classification if surface discharge, or describe subsurface disposal plans):</p> <p>_____</p> <p>_____</p>	
<p>vi. Describe any plans or designs to capture, recycle or reuse liquid waste: _____</p> <p>_____</p> <p>_____</p>	
<p>e. Will the proposed action disturb more than one acre and create stormwater runoff, either from new point sources (i.e. ditches, pipes, swales, curbs, gutters or other concentrated flows of stormwater) or non-point source (i.e. sheet flow) during construction or post construction? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. How much impervious surface will the project create in relation to total size of project parcel?</p> <p style="padding-left: 40px;">_____ Square feet or _____ acres (impervious surface)</p> <p style="padding-left: 40px;">_____ Square feet or _____ acres (parcel size)</p> <p>ii. Describe types of new point sources. _____</p> <p>_____</p> <p>iii. Where will the stormwater runoff be directed (i.e. on-site stormwater management facility/structures, adjacent properties, groundwater, on-site surface water or off-site surface waters)?</p> <p>_____</p> <p>_____</p> <ul style="list-style-type: none"> • If to surface waters, identify receiving water bodies or wetlands: _____ _____ _____ • Will stormwater runoff flow to adjacent properties? <input type="checkbox"/> Yes <input type="checkbox"/> No 	
<p>iv. Does proposed plan minimize impervious surfaces, use pervious materials or collect and re-use stormwater? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>f. Does the proposed action include, or will it use on-site, one or more sources of air emissions, including fuel combustion, waste incineration, or other processes or operations? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes, identify:</p> <p>i. Mobile sources during project operations (e.g., heavy equipment, fleet or delivery vehicles)</p> <p>_____</p> <p>ii. Stationary sources during construction (e.g., power generation, structural heating, batch plant, crushers)</p> <p>_____</p> <p>iii. Stationary sources during operations (e.g., process emissions, large boilers, electric generation)</p> <p>_____</p>	
<p>g. Will any air emission sources named in D.2.f (above), require a NY State Air Registration, Air Facility Permit, or Federal Clean Air Act Title IV or Title V Permit? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. Is the project site located in an Air quality non-attainment area? (Area routinely or periodically fails to meet ambient air quality standards for all or some parts of the year) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>ii. In addition to emissions as calculated in the application, the project will generate:</p> <ul style="list-style-type: none"> • _____ Tons/year (short tons) of Carbon Dioxide (CO₂) • _____ Tons/year (short tons) of Nitrous Oxide (N₂O) • _____ Tons/year (short tons) of Perfluorocarbons (PFCs) • _____ Tons/year (short tons) of Sulfur Hexafluoride (SF₆) • _____ Tons/year (short tons) of Carbon Dioxide equivalent of Hydrofluorocarbons (HFCs) • _____ Tons/year (short tons) of Hazardous Air Pollutants (HAPs) 	

<p>h. Will the proposed action generate or emit methane (including, but not limited to, sewage treatment plants, landfills, composting facilities)? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. Estimate methane generation in tons/year (metric): _____</p> <p>ii. Describe any methane capture, control or elimination measures included in project design (e.g., combustion to generate heat or electricity, flaring): _____</p>			
<p>i. Will the proposed action result in the release of air pollutants from open-air operations or processes, such as quarry or landfill operations? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes: Describe operations and nature of emissions (e.g., diesel exhaust, rock particulates/dust): _____</p>			
<p>j. Will the proposed action result in a substantial increase in traffic above present levels or generate substantial new demand for transportation facilities or services? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. When is the peak traffic expected (Check all that apply): <input type="checkbox"/> Morning <input type="checkbox"/> Evening <input type="checkbox"/> Weekend <input type="checkbox"/> Randomly between hours of _____ to _____.</p> <p>ii. For commercial activities only, projected number of semi-trailer truck trips/day: _____</p> <p>iii. Parking spaces: Existing _____ Proposed _____ Net increase/decrease _____</p> <p>iv. Does the proposed action include any shared use parking? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>v. If the proposed action includes any modification of existing roads, creation of new roads or change in existing access, describe: _____</p> <p>vi. Are public/private transportation service(s) or facilities available within ½ mile of the proposed site? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>vii. Will the proposed action include access to public transportation or accommodations for use of hybrid, electric or other alternative fueled vehicles? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>viii. Will the proposed action include plans for pedestrian or bicycle accommodations for connections to existing pedestrian or bicycle routes? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>			
<p>k. Will the proposed action (for commercial or industrial projects only) generate new or additional demand for energy? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. Estimate annual electricity demand during operation of the proposed action: _____</p> <p>ii. Anticipated sources/suppliers of electricity for the project (e.g., on-site combustion, on-site renewable, via grid/local utility, or other): _____</p> <p>iii. Will the proposed action require a new, or an upgrade to, an existing substation? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>			
<p>l. Hours of operation. Answer all items which apply.</p> <table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>i. During Construction:</p> <ul style="list-style-type: none"> • Monday - Friday: _____ • Saturday: _____ • Sunday: _____ • Holidays: _____ </td> <td style="width: 50%; vertical-align: top;"> <p>ii. During Operations:</p> <ul style="list-style-type: none"> • Monday - Friday: _____ • Saturday: _____ • Sunday: _____ • Holidays: _____ </td> </tr> </table>		<p>i. During Construction:</p> <ul style="list-style-type: none"> • Monday - Friday: _____ • Saturday: _____ • Sunday: _____ • Holidays: _____ 	<p>ii. During Operations:</p> <ul style="list-style-type: none"> • Monday - Friday: _____ • Saturday: _____ • Sunday: _____ • Holidays: _____
<p>i. During Construction:</p> <ul style="list-style-type: none"> • Monday - Friday: _____ • Saturday: _____ • Sunday: _____ • Holidays: _____ 	<p>ii. During Operations:</p> <ul style="list-style-type: none"> • Monday - Friday: _____ • Saturday: _____ • Sunday: _____ • Holidays: _____ 		

<p>m. Will the proposed action produce noise that will exceed existing ambient noise levels during construction, operation, or both? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes:</p> <p>i. Provide details including sources, time of day and duration:</p> <p>_____</p> <p>_____</p>	
<p>ii. Will proposed action remove existing natural barriers that could act as a noise barrier or screen? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Describe: _____</p> <p>_____</p>	
<p>n.. Will the proposed action have outdoor lighting? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes:</p> <p>i. Describe source(s), location(s), height of fixture(s), direction/aim, and proximity to nearest occupied structures:</p> <p>_____</p> <p>_____</p>	
<p>ii. Will proposed action remove existing natural barriers that could act as a light barrier or screen? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Describe: _____</p> <p>_____</p>	
<p>o. Does the proposed action have the potential to produce odors for more than one hour per day? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes, describe possible sources, potential frequency and duration of odor emissions, and proximity to nearest occupied structures: _____</p> <p>_____</p> <p>_____</p>	
<p>p. Will the proposed action include any bulk storage of petroleum (combined capacity of over 1,100 gallons) or chemical products 185 gallons in above ground storage or any amount in underground storage? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. Product(s) to be stored _____</p> <p>ii. Volume(s) _____ per unit time _____ (e.g., month, year)</p> <p>iii. Generally describe proposed storage facilities: _____</p> <p>_____</p>	
<p>q. Will the proposed action (commercial, industrial and recreational projects only) use pesticides (i.e., herbicides, insecticides) during construction or operation? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. Describe proposed treatment(s):</p> <p>_____</p> <p>_____</p> <p>_____</p>	
<p>ii. Will the proposed action use Integrated Pest Management Practices? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>r. Will the proposed action (commercial or industrial projects only) involve or require the management or disposal of solid waste (excluding hazardous materials)? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. Describe any solid waste(s) to be generated during construction or operation of the facility:</p> <ul style="list-style-type: none"> • Construction: _____ tons per _____ (unit of time) • Operation : _____ tons per _____ (unit of time) <p>ii. Describe any proposals for on-site minimization, recycling or reuse of materials to avoid disposal as solid waste:</p> <ul style="list-style-type: none"> • Construction: _____ _____ • Operation: _____ _____ <p>iii. Proposed disposal methods/facilities for solid waste generated on-site:</p> <ul style="list-style-type: none"> • Construction: _____ _____ • Operation: _____ _____ 	

s. Does the proposed action include construction or modification of a solid waste management facility? ☐ Yes ☐ No
 If Yes:
 i. Type of management or handling of waste proposed for the site (e.g., recycling or transfer station, composting, landfill, or other disposal activities): _____
 ii. Anticipated rate of disposal/processing:
 • _____ Tons/month, if transfer or other non-combustion/thermal treatment, or
 • _____ Tons/hour, if combustion or thermal treatment
 iii. If landfill, anticipated site life: _____ years

t. Will proposed action at the site involve the commercial generation, treatment, storage, or disposal of hazardous waste? ☐ Yes ☐ No
 If Yes:
 i. Name(s) of all hazardous wastes or constituents to be generated, handled or managed at facility: _____

 ii. Generally describe processes or activities involving hazardous wastes or constituents: _____

 iii. Specify amount to be handled or generated _____ tons/month
 iv. Describe any proposals for on-site minimization, recycling or reuse of hazardous constituents: _____

 v. Will any hazardous wastes be disposed at an existing offsite hazardous waste facility? ☐ Yes ☐ No
 If Yes: provide name and location of facility: _____

 If No: describe proposed management of any hazardous wastes which will not be sent to a hazardous waste facility: _____

E. Site and Setting of Proposed Action

E.1. Land uses on and surrounding the project site

a. Existing land uses.
 i. Check all uses that occur on, adjoining and near the project site.
☐ Urban ☐ Industrial ☐ Commercial ☐ Residential (suburban) ☐ Rural (non-farm)
☐ Forest ☐ Agriculture ☐ Aquatic ☐ Other (specify): _____
 ii. If mix of uses, generally describe:

b. Land uses and covertypes on the project site.

Land use or Covertypes	Current Acreage	Acreage After Project Completion	Change (Acres +/-)
• Roads, buildings, and other paved or impervious surfaces			
• Forested			
• Meadows, grasslands or brushlands (non-agricultural, including abandoned agricultural)			
• Agricultural (includes active orchards, field, greenhouse etc.)			
• Surface water features (lakes, ponds, streams, rivers, etc.)			
• Wetlands (freshwater or tidal)			
• Non-vegetated (bare rock, earth or fill)			
• Other Describe: _____ _____			

<p>c. Is the project site presently used by members of the community for public recreation? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>i. If Yes: explain: _____</p>	
<p>d. Are there any facilities serving children, the elderly, people with disabilities (e.g., schools, hospitals, licensed day care centers, or group homes) within 1500 feet of the project site? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes,</p> <p>i. Identify Facilities: _____</p> <p>_____</p>	
<p>e. Does the project site contain an existing dam? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. Dimensions of the dam and impoundment:</p> <ul style="list-style-type: none"> • Dam height: _____ feet • Dam length: _____ feet • Surface area: _____ acres • Volume impounded: _____ gallons OR acre-feet <p>ii. Dam's existing hazard classification: _____</p> <p>iii. Provide date and summarize results of last inspection: _____</p> <p>_____</p>	
<p>f. Has the project site ever been used as a municipal, commercial or industrial solid waste management facility, or does the project site adjoin property which is now, or was at one time, used as a solid waste management facility? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. Has the facility been formally closed? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <ul style="list-style-type: none"> • If yes, cite sources/documentation: _____ <p>ii. Describe the location of the project site relative to the boundaries of the solid waste management facility: _____</p> <p>_____</p> <p>iii. Describe any development constraints due to the prior solid waste activities: _____</p> <p>_____</p>	
<p>g. Have hazardous wastes been generated, treated and/or disposed of at the site, or does the project site adjoin property which is now or was at one time used to commercially treat, store and/or dispose of hazardous waste? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. Describe waste(s) handled and waste management activities, including approximate time when activities occurred: _____</p> <p>_____</p>	
<p>h. Potential contamination history. Has there been a reported spill at the proposed project site, or have any remedial actions been conducted at or adjacent to the proposed site? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p>i. Is any portion of the site listed on the NYSDEC Spills Incidents database or Environmental Site Remediation database? Check all that apply: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Yes – Spills Incidents database <input type="checkbox"/> Yes – Environmental Site Remediation database <input type="checkbox"/> Neither database </div> <div> Provide DEC ID number(s): _____ Provide DEC ID number(s): _____ </div> </div> <p>ii. If site has been subject of RCRA corrective activities, describe control measures: _____</p> <p>_____</p> <p>iii. Is the project within 2000 feet of any site in the NYSDEC Environmental Site Remediation database? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, provide DEC ID number(s): _____</p> <p>iv. If yes to (i), (ii) or (iii) above, describe current status of site(s): _____</p> <p>_____</p>	

v. Is the project site subject to an institutional control limiting property uses? <input type="checkbox"/> Yes <input type="checkbox"/> No <ul style="list-style-type: none"> • If yes, DEC site ID number: _____ • Describe the type of institutional control (e.g., deed restriction or easement): _____ • Describe any use limitations: _____ • Describe any engineering controls: _____ • Will the project affect the institutional or engineering controls in place? <input type="checkbox"/> Yes <input type="checkbox"/> No • Explain: _____ _____ 	
E.2. <u>Natural Resources On or Near Project Site</u>	
a. What is the average depth to bedrock on the project site? _____ feet	
b. Are there bedrock outcroppings on the project site? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, what proportion of the site is comprised of bedrock outcroppings? _____ %	
c. Predominant soil type(s) present on project site: <div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____ %</div> </div> <div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____ %</div> </div> <div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____ %</div> </div>	
d. What is the average depth to the water table on the project site? Average: _____ feet	
e. Drainage status of project site soils: <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Well Drained:</div> <div>_____ % of site</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Moderately Well Drained:</div> <div>_____ % of site</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> Poorly Drained</div> <div>_____ % of site</div> </div>	
f. Approximate proportion of proposed action site with slopes: <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> 0-10%:</div> <div>_____ % of site</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> 10-15%:</div> <div>_____ % of site</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> 15% or greater:</div> <div>_____ % of site</div> </div>	
g. Are there any unique geologic features on the project site? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, describe: _____ _____	
h. Surface water features. <div style="display: flex; justify-content: space-between;"> <div>i. Does any portion of the project site contain wetlands or other waterbodies (including streams, rivers, ponds or lakes)?</div> <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> </div> <div style="display: flex; justify-content: space-between;"> <div>ii. Do any wetlands or other waterbodies adjoin the project site?</div> <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> </div> If Yes to either <i>i</i> or <i>ii</i> , continue. If No, skip to E.2.i. <div style="display: flex; justify-content: space-between;"> <div>iii. Are any of the wetlands or waterbodies within or adjoining the project site regulated by any federal, state or local agency?</div> <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> </div> iv. For each identified regulated wetland and waterbody on the project site, provide the following information: <div style="display: flex; justify-content: space-between;"> <div>• Streams: Name _____</div> <div>Classification _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>• Lakes or Ponds: Name _____</div> <div>Classification _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>• Wetlands: Name _____</div> <div>Approximate Size _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>• Wetland No. (if regulated by DEC) _____</div> <div></div> </div>	

v. Are any of the above water bodies listed in the most recent compilation of NYS water quality-impaired waterbodies?

☐ Yes ☐ No

<p>m. Identify the predominant wildlife species that occupy or use the project site: _____</p> <p>_____</p> <p>_____</p>
<p>n. Does the project site contain a designated significant natural community? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p style="margin-left: 20px;">i. Describe the habitat/community (composition, function, and basis for designation): _____</p> <p style="margin-left: 20px;">ii. Source(s) of description or evaluation: _____</p> <p style="margin-left: 20px;">iii. Extent of community/habitat:</p> <ul style="list-style-type: none"> • Currently: _____ acres • Following completion of project as proposed: _____ acres • Gain or loss (indicate + or -): _____ acres
<p>o. Does project site contain any species of plant or animal that is listed by the federal government or NYS as endangered or threatened, or does it contain any areas identified as habitat for an endangered or threatened species? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>p. Does the project site contain any species of plant or animal that is listed by NYS as rare, or as a species of special concern? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>q. Is the project site or adjoining area currently used for hunting, trapping, fishing or shell fishing? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, give a brief description of how the proposed action may affect that use: _____</p> <p>_____</p>
<p>E.3. <u>Designated Public Resources On or Near Project Site</u></p>
<p>a. Is the project site, or any portion of it, located in a designated agricultural district certified pursuant to Agriculture and Markets Law, Article 25-AA, Section 303 and 304? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes, provide county plus district name/number: _____</p>
<p>b. Are agricultural lands consisting of highly productive soils present? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p style="margin-left: 20px;">i. If Yes: acreage(s) on project site? _____</p> <p style="margin-left: 20px;">ii. Source(s) of soil rating(s): _____</p>
<p>c. Does the project site contain all or part of, or is it substantially contiguous to, a registered National Natural Landmark? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p style="margin-left: 20px;">i. Nature of the natural landmark: <input type="checkbox"/> Biological Community <input type="checkbox"/> Geological Feature</p> <p style="margin-left: 20px;">ii. Provide brief description of landmark, including values behind designation and approximate size/extent: _____</p> <p>_____</p> <p>_____</p>
<p>d. Is the project site located in or does it adjoin a state listed Critical Environmental Area? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes:</p> <p style="margin-left: 20px;">i. CEA name: _____</p> <p style="margin-left: 20px;">ii. Basis for designation: _____</p> <p style="margin-left: 20px;">iii. Designating agency and date: _____</p>

e. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on, or has been nominated by the NYS Board of Historic Preservation for inclusion on, the State or National Register of Historic Places?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes: <div style="margin-left: 20px;"> i. Nature of historic/archaeological resource: <input type="checkbox"/> Archaeological Site <input type="checkbox"/> Historic Building or District </div>	
ii. Name: _____	
iii. Brief description of attributes on which listing is based: _____	
f. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?	<input type="checkbox"/> Yes <input type="checkbox"/> No
g. Have additional archaeological or historic site(s) or resources been identified on the project site?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes: <div style="margin-left: 20px;"> i. Describe possible resource(s): _____ </div>	
ii. Basis for identification: _____	
h. Is the project site within five miles of any officially designated and publicly accessible federal, state, or local scenic or aesthetic resource?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes: <div style="margin-left: 20px;"> i. Identify resource: _____ </div>	
ii. Nature of, or basis for, designation (e.g., established highway overlook, state or local park, state historic trail or scenic byway, etc.): _____	
iii. Distance between project and resource: _____ miles.	
i. Is the project site located within a designated river corridor under the Wild, Scenic and Recreational Rivers Program 6 NYCRR 666?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes: <div style="margin-left: 20px;"> i. Identify the name of the river and its designation: _____ </div>	
ii. Is the activity consistent with development restrictions contained in 6NYCRR Part 666?	
	<input type="checkbox"/> Yes <input type="checkbox"/> No

F. Additional Information

Attach any additional information which may be needed to clarify your project.

If you have identified any adverse impacts which could be associated with your proposal, please describe those impacts plus any measures which you propose to avoid or minimize them.

G. Verification

I certify that the information provided is true to the best of my knowledge.

Applicant/Sponsor Name _____ Date _____

Signature _____ Title _____

Elmira City Council

Title:	Zoning Amendments to Appendix B and Accepting Appendix B-1
ResolutionNumber:	2020-235
Sponsor:	Brent Stermer
AgendaSummary:	Act on resolution accepting the amendments to Appendix B "Zoning" of the City of Elmira Code of Ordinances and further accepting Appendix B-1 City-Center Form Based Code by adoption of the following Ordinance titled "An Ordinance to Amend Appendix B of the City's Code of Ordinances Titled 'Zoning' and to Adopt a New Appendix B-1 Titled City of Elmira's Zoning City-Center Form Based Code."

ATTACHMENTS:

📎 [resolution](#)

August 17, 2020

RESOLUTION
NO. 2020 - _____

By Councilmember _____:

WHEREAS, the City Council for the City of Elmira, New York, has under consideration the adoption of amendments to Appendix B “Zoning” of the City’s Code of Ordinances and the adoption of the City-Center Form Based Code to be titled Appendix B-1; and

WHEREAS, General Law City Law Section 20 authorizes the adoption of Zoning regulations regarding land use; and

WHEREAS, Resolution No. 2020-174 was adopted by the City Council scheduling a public hearing to be held on June 22, 2020 to hear all interested parties on proposed amendments to Appendix B “Zoning” and the proposed City-Center Form Based Code to be titled Appendix B-1; and

WHEREAS, notice of said public hearing was duly advertised in the *Star-Gazette*, the City’s official newspaper, on June 15, 2020; and

WHEREAS, the City Council did on June 22, 2020 hold a public hearing for the adoption of amendments to Appendix B “Zoning” and the adoption of the City-Center Form Based Code to be titled Appendix B-1; and

WHEREAS, amendments to Appendix B “Zoning” and the adoption of the City-Center Form Based Code are consistent with the City of Elmira’s 2016 Comprehensive Plan; and

WHEREAS, these same documents are also consistent with the implementation of the Elmira Downtown Revitalization Initiative; and

WHEREAS, the City referred the proposed amendments to Appendix B “Zoning” and the adoption of the City-Center Form Based Code to the Chemung County Planning Board pursuant to General Municipal Law Section 239-m for its review; and

WHEREAS, the proposed amendments to Appendix B “Zoning” and adoption of the City-Center Form Based Code were referred to the City Planning Commission for its report and recommendation on March 16, 2020 (Resolution No. 2020-92); and

WHEREAS, the City received a positive recommendation from the Chemung County Planning Board on May 28, 2020, thereby fulfilling the requirements of General Municipal Law Section 239-m; and

WHEREAS, the City received a positive recommendation of the City Planning Commission on July 16, 2020; and

WHEREAS, State Law and Regulations specify that for actions governed by environmental review, the lead agency shall be that local agency, which has primary responsibility for approving and funding or carrying out the proposed Action; and

WHEREAS, this is a Type 1 Action pursuant to the New York State Environmental Quality Review Act (SEQRA) which requires review; and

WHEREAS, the City Council has reviewed the full Environmental Assessment Form prepared for this Action; and

WHEREAS, the City Council has this 17th day of August, 2020 issued a SEQRA Negative Declaration of Environmental Significance regarding the proposed Action;

NOW, THEREFORE, BE IT

RESOLVED, that the City Council hereby accepts the amendments to Appendix B “Zoning” of the City of Elmira Code of Ordinances and further accepts Appendix B-1 City-Center Form Based Code by adoption of the following Ordinance titled “An Ordinance to Amend Appendix B of the City’s Code of Ordinances Titled ‘Zoning’ and to Adopt a New Appendix B-1 Titled City of Elmira’s Zoning City-Center Form Based Code”.

ADOPTED BY THE FOLLOWING VOTE

AYES

NAYS

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

Elmira City Council

Title: Authorizing Resolution for the 2020 CARES Act CDBG Funds

ResolutionNumber: 2020-236

Sponsor: Daniel Mandell

AgendaSummary: Act on resolution authorizing the City Manager to submit and sign all necessary certifications for a Substantial Amendment to the 2020 Consolidated Plan/ Annual Action Plan for the CARES Act CDBG Funds.

ATTACHMENTS:

- 📎 [Cares Act - Resolution](#)
- 📎 [Cares Proposed Budget](#)

August 17, 2020

AMENDED

RESOLUTION NO. 2020-_____

RESOLUTION AUTHORIZING THE CITY MANAGER TO SUBMIT THE SUBSTANTIAL AMENDMENT TO THE CITY OF ELMIRA’S 2020 CONSOLIDATED PLAN/ANNUAL ACTION PLAN TO THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT FOR COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM FUNDING UNDER THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT OF 2020.

By Councilmember _____:

WHEREAS the U.S. Department of Housing and Urban Development (HUD) has advised the City of Elmira that it is eligible to receive an allocation under the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 in the sum of \$727,568; and

WHEREAS the City published a notice inviting eligible groups and organizations to submit applications for said funds; and

WHEREAS priority shall be given to projects that will directly address the impact on the community of the Coronavirus pandemic; and

WHEREAS projects can utilize the “Urgent Need” national objective; and

WHEREAS the Department of Community Development staff has prepared the Substantial Amendment which includes a description of activities the City of Elmira will undertake with these funds; and

WHEREAS the Department of Community Development staff have prepared the attached recommended budget for said funds; and

WHEREAS in accordance with the City of Elmira’s Citizen Participation Plan, a public hearing was held August 3, 2020 to 5:30 p.m. for the purpose of obtaining citizen comments on the proposed uses of funds in accordance with requirements issued by HUD; and

WHEREAS a public comment period was observed from July 27th, 2020- July 31st, 2020, for the purpose of obtaining citizen comments on the proposed uses of funds in accordance with requirements issued by HUD; and

WHEREAS the City of Elmira has posted its proposed budget and 2020 Consolidated Plan/Annual Action Plan amendments on its official website; and

WHEREAS the Substantial Amendment to the City of Elmira’s 2020 Consolidated Plan/Annual Action Plan for the CARES Act will be submitted to the U.S. Department of Housing and Urban Development no later than September 1, 2020.

NOW, THEREFORE, BE IT RESOLVED, that the Substantial Amendment to the City of Elmira’s 2020 Consolidated Plan/Annual Action Plan concerning the CARES Act is hereby approved for submission to the U.S Department of Housing and Urban Development; and

BE IT FURTHER RESOLVED, that the City Manager is hereby authorized to sign all necessary certifications and submit this Substantial Amendment to the 2020 Consolidated Plan/Annual Action Plan to the U.S. Department of Housing and Urban Development no later than September 1, 2020.

ADOPTED BY THE FOLLOWING VOTE

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

Proposed CARES ACT Budget for FY 2020/2021

CDBG CARES Allocation	\$727,568
TOTAL CDBG	\$727,568
Operating Costs	FY 20/21
General Administration	\$42,500.00
Public Services	
Arc of Chemung	\$6,970.00
Capabilities, Inc	\$25,000.00
Catholic Charities	\$20,000.00
Elmira Downtown Development	\$10,000.00
Elmira Little League	\$1,000.00
Economic Opportunity Program, Inc	\$15,000.00
Food Bank of the Southern Tier	\$13,748.00
Meals on Wheels	\$20,000.00
Salvation Army	\$10,000.00
Transformation Center	\$5,000.00
Chemung County Childcare	\$80,000.00
TOTAL PUBLIC SERVICES	\$206,718.00
Housing and Homeless Prevention Services	
Catholic Charities	\$180,000.00
Arbor Housing and Development	\$100,000.00
TOTAL HOUSING/HOMELESS PREVENTION	\$280,000.00
Economic Development Small Business Grants	
Revolving Fund- Applications TBD	\$198,350.00
TOTAL ECONOMIC DEVELOPMENT	\$198,350.00
TOTAL FUNDS	\$727,568.00

Elmira City Council

Title: 2019 Financial Audit

ResolutionNumber: 2020-237

Sponsor: Joseph Duffy

AgendaSummary: Receive and place on file the 2019 Financial Audit for the City of Elmira.

ATTACHMENTS:

- 📎 [2019 Financial Audit Resolution](#)
- 📎 [Communication Letter](#)
- 📎 [Executive Summary](#)
- 📎 [Financial Report](#)
- 📎 [Management Comment Letter](#)
- 📎 [State Single Audit](#)

August 17, 2020

FOR THE AGENDA
COMMUNICATION

To The Honorable Mayor and Council

Dear Councilmembers:

Submitted herewith is the 2019 Financial Audit Report for the City of Elmira.

Respectfully submitted,

P. Michael Collins
City Manager

RESOLUTION NO. 2020 - _____

By Councilmember: _____

RESOLVED, that the 2019 Financial Audit for the City of Elmira be received and placed on file.

ADOPTED BY THE FOLLOWING VOTE

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

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

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elmira (the City) for the year ended December 31, 2019, and have issued our report thereon dated July 23, 2020. We did not audit the financial statements of the Elmira Water Board, a discretely presented component unit. The financial statements of the Elmira Water Board were audited by other auditors whose report, issued in accordance with auditing standards generally accepted in the United States of America, has been furnished to us. Our opinion, insofar as it relates to the amounts included in the Elmira Water Board, is based on the report of the other auditors. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 7, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. During the year ending December 31, 2019, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 84, "Fiduciary Activities." Other than the adoption of GASB Statement No. 84, no new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

The disclosures of stewardship, capital assets, pension obligations, debt, other postemployment benefit obligations and restatement, the details of which are presented in Notes 2, 6, 7, 8, 9, 10, and 17.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 23, 2020.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

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

Respectfully submitted,

A handwritten signature in dark ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, flowing style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
July 23, 2020

CITY OF ELMIRA

Elmira, New York

EXECUTIVE SUMMARY

For the Year Ended
December 31, 2019



CITY OF ELMIRA

EXECUTIVE SUMMARY OF 2019 AUDIT REPORT AND FINDINGS

Basic Financial Statements

Independent Auditors' Report on Basic Financial Statements.

Independent Auditors' Report on Supplementary Financial Information.

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

Single Audit (Uniform Guidance) Report

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Uniform Guidance.

Communication with Those Charged with Governance at the Conclusion of the Audit.

Management Comment Letter.

Description of Report and Findings

Unmodified opinion on the City of Elmira's (the City) basic financial statements for the year ended December 31, 2019.

Unmodified opinion on supplementary financial information in relation to primary audit report.

Report on the City's compliance with laws and regulations that may have a direct and material effect on the basic financial statements, and on the City's internal control structure, policies, and procedures based on the auditors' understanding of the internal control structure and assessment of control risk obtained as part of the audit of the basic financial statements. This report identified **a significant deficiency in internal control due to restatement, and no instances of noncompliance** at the financial statement level.

Report on 1) the City's internal control structure policies and procedures used in administering federal award programs; 2) compliance with general requirements of the City's federal awards; and 3) compliance with specific requirements applicable to each major program. This report identified **no instances of noncompliance or material internal control weaknesses** regarding compliance in accordance with Uniform Guidance.

There are several federal award programs with expenditures that amounted to a total of \$ 6,937,315.

A letter that specifically addresses certain required communications to the City Council in accordance with professional standards - there were **no comments of concern** to be reported regarding the following:

- Qualitative Aspects of Accounting Practices
- Difficulties Encountered in Performing the Audit
- Corrected and Uncorrected Misstatements
- Disagreements with Management
- Management Representations
- Management Consultations with Other Independent Accountants
- Other Audit Findings or Issues
- Other Matters

A separate management comment letter dated July 23, 2020 has been issued that describes a significant deficiency and other matters noted in the current year as well as the resolution of prior year findings and discussion items regarding future accounting standards updates.

CITY OF ELMIRA

5 YEAR FINANCIAL STATEMENT ANALYSIS - CONDENSED STATEMENT OF NET POSITION

GOVERNMENTAL ACTIVITIES

	DECEMBER 31, 2019	DECEMBER 31, 2018 (Restated)	DECEMBER 31, 2017 (Restated)	DECEMBER 31, 2016 (Restated)	DECEMBER 31, 2015 (Restated)
Current Assets	\$ 19,664,744	\$ 18,323,866	\$ 12,224,693	\$ 12,473,603	\$ 12,344,687
Noncurrent Assets	5,491,359	4,571,957	5,180,492	6,173,042	2,338,952
Capital Assets, Net	45,905,172	38,399,470	38,361,008	38,040,726	36,143,264
Total Assets	\$ 71,061,275	\$ 61,295,293	\$ 55,766,193	\$ 56,687,371	\$ 50,826,903
Deferred Outflows of Resources - Pensions	\$ 5,400,340	\$ 8,213,772	\$ 7,265,589	\$ 14,058,348	\$ 2,715,079
Deferred Outflows of Resources - OPEB	4,024,861	4,534,117	2,039,700		
Deferred Charges on Defeased Debt	55,129	71,402	93,077	120,471	153,896
Total Deferred Outflows of Resources	\$ 9,480,330	\$ 12,819,291	\$ 9,398,366	\$ 14,178,819	\$ 2,868,975
Current Liabilities	\$ 19,499,103	\$ 24,684,860	\$ 19,694,131	\$ 17,742,478	\$ 16,021,113
Noncurrent Liabilities	66,396,610	63,008,953	78,666,970	60,801,036	49,986,578
Total Liabilities	\$ 85,895,713	\$ 87,693,813	\$ 98,361,101	\$ 78,543,514	\$ 66,007,691
Deferred Inflows of Resources - Pensions	\$ 2,442,969	\$ 7,035,594	\$ 1,879,774	\$ 2,156,473	\$ 110,800
Deferred Inflows of Resources - OPEB	10,493,263	10,313,674			
Total Deferred Inflows of Resources	\$ 12,936,232	\$ 17,349,268	\$ 1,879,774	\$ 2,156,473	\$ 110,800
Net Investment in Capital Assets	\$ 21,145,343	\$ 12,766,530	\$ 12,741,213	\$ 12,938,027	\$ 9,842,847
Restricted	4,282,514	3,047,655	5,812,913	7,474,172	992,335
Unrestricted (Deficit)	(43,718,197)	(46,742,682)	(54,260,442)	(30,245,996)	(23,257,795)
Total Net Position (Deficit)	\$ (18,290,340)	\$ (30,928,497)	\$ (35,706,316)	\$ (9,833,797)	\$ (12,422,613)
Change of OPEB on Net Position (GASB 75 in 2017-2019, GASB 45 Prior)	\$ (43,632,945)	\$ (44,614,918)	\$ (44,731,584)	\$ (20,437,291)	\$ (18,964,067)
Change of Pension on Net Position (GASB 68)	\$ (477,237)	\$ (142,932)	\$ (1,742,917)	\$ (1,537,944)	\$ 1,141,940
Net Position Without the Change of OPEB and Pensions	\$ 25,819,842	\$ 13,829,353	\$ 10,768,185	\$ 12,141,438	\$ 5,399,514
Unrestricted Net Position (Deficit) Without the Change of OPEB and Pensions	\$ 391,985	\$ (1,984,832)	\$ (7,785,941)	\$ (8,270,761)	\$ (5,435,668)

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

CITY OF ELMIRA

5 YEAR FINANCIAL STATEMENT ANALYSIS - FUND BASIS

GENERAL FUND

	DECEMBER 31, 2019	DECEMBER 31, 2018	DECEMBER 31, 2017	DECEMBER 31, 2016	DECEMBER 31, 2015 (Restated)
GENERAL FUND					
ASSETS					
Cash	\$ 7,237,980	\$ 2,989,562	\$ 1,716,191	\$ 2,475,464	\$ 1,808,414
Receivables	3,650,484	5,632,453	5,342,120	3,966,455	4,815,666
Prepays	131,769	131,605	124,663	1,022,144	835,686
Total Assets	\$ 11,020,233	\$ 8,753,620	\$ 7,182,974	\$ 7,464,063	\$ 7,459,766
LIABILITIES					
Accounts Payable and Accruals	\$ 3,790,420	\$ 2,978,718	\$ 4,162,255	\$ 1,580,590	\$ 3,032,648
Due to Other Governments	436,233	1,074,824	1,958,518	4,248,199	1,168,362
Tax Anticipation Notes	5,000,000	5,450,000			
Revenue Anticipation Notes		-	4,000,000	4,000,000	4,000,000
Unearned Revenue	248,712	166,099	165,016	175,615	166,559
Total Liabilities	9,475,365	9,669,641	10,285,789	10,004,404	8,367,569
FUND BALANCES					
Nonspendable	131,769	131,605	124,663	1,022,144	835,686
Restricted (Reserved)	312,599	312,599	313,224	313,224	312,599
Assigned (Appropriated Plus Encumbrances)	79,233	-		270,775	97,583
Unassigned (Unreserved)	1,021,267	(1,360,225)	(3,540,702)	(4,146,484)	(2,153,671)
Total Fund Balances	1,544,868	(916,021)	(3,102,815)	(2,540,341)	(907,803)
Total Liabilities and Fund Balance	\$ 11,020,233	\$ 8,753,620	\$ 7,182,974	\$ 7,464,063	\$ 7,459,766

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

CITY OF ELMIRA

5 YEAR FINANCIAL STATEMENT ANALYSIS - FUND BASIS

	DECEMBER 31, 2019	DECEMBER 31, 2018	DECEMBER 31, 2017	DECEMBER 31, 2016	DECEMBER 31, 2015
REVENUES					
Real Property Taxes and Tax Items	\$ 15,982,317	\$ 15,832,306	\$ 14,065,802	\$ 12,977,654	\$ 12,697,502
Nonproperty Tax Items	6,182,156	6,145,752	6,138,742	6,289,065	6,857,352
Departmental Income	4,474,048	4,355,149	3,747,209	3,259,767	3,196,504
Intergovernmental Charges	821,339	852,899	863,712	906,857	924,816
State Sources	5,086,920	4,995,530	5,703,380	6,153,107	4,955,438
Federal Sources	90,128	96,466	144,918		112,509
Other	963,007	1,070,811	954,787	517,138	1,528,507
Interfund Transfers	424,238	71,200	164,610	196,617	677,367
Total Revenues	34,024,153	33,420,113	31,783,160	30,300,205	30,949,995
EXPENDITURES					
General Support	2,167,759	2,333,796	2,559,813	2,899,666	2,591,869
Public Safety	12,684,276	12,343,834	12,236,259	12,054,251	12,320,489
Transportation	1,127,369	1,344,140	1,502,717	1,937,809	2,380,282
Economic Assistance and Opportunity	149,111	155,527	173,803	131,180	129,882
Culture and Recreation	832,758	1,168,498	1,300,381	1,414,282	1,101,988
Home and Community Services	974,755	894,707	936,780	888,127	962,219
Employee Benefits	9,309,986	9,107,833	9,092,387	8,559,405	10,503,761
Debt Service	948,326	522,224	351,383	372,025	427,386
Interfund Transfers	3,368,924	3,362,760	4,192,111	3,675,998	3,167,093
Total Expenditures	31,563,264	31,233,319	32,345,634	31,932,743	33,584,969
Change in Fund Balance	\$ 2,460,889	\$ 2,186,794	\$ (562,474)	\$ (1,632,538)	\$ (2,634,974)
Capital Outlay	\$ 11,639,528	\$ 5,070,831	\$ 5,078,045	\$ 6,426,020	\$ 4,459,311
Debt Service: Revenues	\$ 3,749,884	\$ 3,337,061	\$ 4,278,252	\$ 4,033,933	\$ 3,261,192
Expenditures	\$ 3,343,924	\$ 3,337,059	\$ 4,278,248	\$ 4,033,927	\$ 3,261,184

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

CITY OF ELMIRA

BUDGETARY COMPARISON SCHEDULE GENERAL FUND - NON-GAAP BUDGET BASIS FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Variance
REVENUES					
Real Property Taxes	\$ 14,996,876	\$ 14,996,876	\$ 15,075,022	\$	\$ 78,146
Real Property Tax Items	447,163	447,162	907,295		460,133
Nonproperty Tax Items	5,779,945	5,779,944	6,182,156		402,212
Departmental Income	4,373,231	4,373,231	4,474,048		100,817
Intergovernmental Charges	785,854	644,098	821,339		177,241
Use of Money and Property	22,501	22,501	57,517		35,016
Licenses and Permits	317,200	317,200	441,620		124,420
Fines and Forfeitures	194,795	194,795	209,265		14,470
Sale of Property and Compensation for Loss	26,000	26,000	50,237		24,237
Miscellaneous Local Sources	185,000	185,000	133,486		(51,514)
Interfund Revenues	54,000	54,000	70,882		16,882
State Sources	5,007,213	4,863,213	5,086,920		223,707
Federal Sources			90,128		90,128
Total Revenues	32,189,778	31,904,020	33,599,915	-	1,695,895
EXPENDITURES					
General Governmental Support	2,955,069	2,178,669	2,167,759	10,910	-
Public Safety	12,236,225	12,700,097	12,684,276	15,821	-
Transportation	1,331,335	1,127,869	1,127,369	500	-
Economic Assistance and Opportunity	153,207	153,207	149,111		4,096
Culture and Recreation	933,456	868,648	832,758		35,890
Home and Community Services	1,018,625	1,026,757	974,755	52,002	-
Employee Benefits	9,206,927	9,331,906	9,309,986		21,920
Debt Service:					
Principal	48,950	485,883	485,883		-
Interest	512,060	512,060	462,443		49,617
Total Expenditures	28,395,854	28,385,096	28,194,340	79,233	111,523
Excess of Revenues (Expenditures)	3,793,924	3,518,924	5,405,575	(79,233)	1,807,418
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In			424,238		424,238
Interfund Transfers (Out)	(3,643,924)	(3,368,924)	(3,368,924)		-
Total Other Financing Sources (Uses)	(3,643,924)	(3,368,924)	(2,944,686)	-	424,238
Excess of Revenues and Other Financing Sources Over (Expenditures) and Other (Uses)	150,000	150,000	2,460,889	\$ (79,233)	\$ 2,231,656
Planned Fund Balance	(150,000)	(150,000)			
Net Change in Fund Balance	\$ -	\$ -	2,460,889		
Fund Balance (Deficit), Beginning			(916,021)		
Fund Balance (Deficit), Ending			\$ 1,544,868		

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

CITY OF ELMIRA

BUDGETARY COMPARISON SCHEDULE GENERAL FUND - NON-GAAP BUDGET BASIS FOR THE YEAR ENDED DECEMBER 31, 2018

	Original Budget	Final Budget	Actual	Encumbrances	Variance
REVENUES					
Real Property Taxes	\$ 15,157,137	\$ 15,352,630	\$ 15,092,637	\$	\$ (259,993)
Real Property Tax Items	454,449	258,956	739,669		480,713
Nonproperty Tax Items	5,596,772	5,596,772	6,145,752		548,980
Departmental Income	4,579,711	4,579,710	4,355,149		(224,561)
Intergovernmental Charges	871,027	871,028	852,899		(18,129)
Use of Money and Property	22,501	22,501	28,608		6,107
Licenses and Permits	167,200	167,200	306,052		138,852
Fines and Forfeitures	162,500	162,500	173,610		11,110
Sale of Property and Compensation for Loss	26,000	26,000	197,099		171,099
Miscellaneous Local Sources	325,310	325,310	177,309		(148,001)
Interfund Revenues	54,000	54,000	188,133		134,133
State Sources	5,014,339	5,014,339	4,995,530		(18,809)
Federal Sources			96,466		96,466
Total Revenues	32,430,946	32,430,946	33,348,913	-	917,967
EXPENDITURES					
General Governmental Support	2,789,228	2,803,566	2,333,796	9,282	460,488
Public Safety	12,474,233	12,542,063	12,343,834	57,531	140,698
Transportation	1,396,028	1,502,670	1,344,140	158,530	-
Economic Assistance and Opportunity	200,493	155,527	155,527		-
Culture and Recreation	1,456,756	1,472,162	1,168,498	3,968	299,696
Home and Community Services	944,310	1,010,660	894,707	84,507	31,446
Employee Benefits	9,301,506	9,147,639	9,107,833		39,806
Debt Service:					
Principal	48,950	296,341	267,942		28,399
Interest	225,757	254,282	254,282		-
Total Expenditures	28,837,261	29,184,910	27,870,559	313,818	1,000,533
Excess of Revenues (Expenditures)	3,593,685	3,246,036	5,478,354	(313,818)	1,918,500
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In			71,200		71,200
Interfund Transfers (Out)	(3,548,685)	(3,362,760)	(3,362,760)		-
Total Other Financing Sources (Uses)	(3,548,685)	(3,362,760)	(3,291,560)	-	71,200
Excess of Revenues and Other Financing Sources over (Expenditures) and Other (Uses)	45,000	(116,724)	2,186,794	\$ (313,818)	\$ 1,989,700
Planned Fund Balance	(45,000)	116,724			
Net Change in Fund Balance	\$ -	\$ -	2,186,794		
Fund Balance, Beginning			(3,102,815)		
Fund Balance, Ending			\$ (916,021)		

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

CITY OF ELMIRA

BUDGETARY COMPARISON SCHEDULE GENERAL FUND - NON-GAAP BUDGET BASIS FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Encumbrances	Variance
REVENUES					
Real Property Taxes	\$ 13,083,154	\$ 13,083,154	\$ 13,187,772	\$	\$ 104,618
Real Property Tax Items	1,000,259	1,000,259	878,030		(122,229)
Nonproperty Tax Items	6,085,573	6,085,573	6,138,742		53,169
Departmental Income	3,859,625	3,859,625	3,747,209		(112,416)
Intergovernmental Charges	886,312	886,312	863,712		(22,600)
Use of Money and Property	25,302	25,302	65,681		40,379
Licenses and Permits	159,000	159,000	227,511		68,511
Fines and Forfeitures	258,000	258,000	162,387		(95,613)
Sale of Property and Compensation for Loss	27,500	27,500	47,341		19,841
Miscellaneous Local Sources	482,343	482,343	389,522		(92,821)
Interfund Revenues	115,701	115,701	62,345		(53,356)
State Sources	5,471,780	5,471,780	5,703,380		231,600
Federal Sources	274,000	274,000	144,918		(129,082)
Total Revenues	31,728,549	31,728,549	31,618,550	-	(109,999)
EXPENDITURES					
General Governmental Support	2,574,203	2,574,206	2,559,813	19,608	(5,215)
Public Safety	12,090,466	12,090,465	12,236,259	27,257	(173,051)
Transportation	2,060,359	2,060,359	1,502,717	75,767	481,875
Economic Assistance and Opportunity	173,803	173,803	173,803		-
Culture and Recreation	1,168,838	1,168,838	1,300,381	15,406	(146,949)
Home and Community Services	1,013,343	1,013,341	936,780	23,954	52,607
Employee Benefits	9,134,501	8,831,789	9,092,387		(260,598)
Debt Service:					
Principal	24,500	265,452	242,502		22,950
Interest		61,760	108,881		(47,121)
Total Expenditures	28,240,013	28,240,013	28,153,523	161,992	(75,502)
Excess of Revenues (Expenditures)	3,488,536	3,488,536	3,465,027	(161,992)	(185,501)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In			164,610		164,610
Interfund Transfers (Out)	(3,755,267)	(3,755,267)	(4,192,111)		(436,844)
Total Other Financing Sources (Uses)	(3,755,267)	(3,755,267)	(4,027,501)	-	(272,234)
Excess of Revenues and Other Financing Sources over (Expenditures) and Other (Uses)	(266,731)	(266,731)	(562,474)	\$ (161,992)	\$ (457,735)
Planned Fund Balance	(4,044)	(4,044)			
Prior Year Encumbrances	270,775	270,775			
Net Change in Fund Balance	\$ -	\$ -	(562,474)		
Fund Balance, Beginning			(2,540,341)		
Fund Balance, Ending			\$ (3,102,815)		

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

CITY OF ELMIRA

EXECUTIVE SUMMARY OF 2019 AUDIT

AUDIT FOCUS - REPORTING OBJECTIVES

1) Basic Financial Statements

- *Management's Discussion and Analysis
- *City-wide Financial Statements
 - *Statement of Net Position
 - *Statement of Activities
- *Governmental Fund Financial Statements
- *Proprietary Fund Financial Statements
- *Notes to Financial Statements
- *Supplementary Information

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

2) Single Audit (Uniform Guidance) Requirements for Federal Awards

- *Schedule of Federal Award Expenditures
- *Compliance with Applicable Requirements
- *Internal Control Over Compliance

AUDIT APPROACH

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

UNDERSTANDING THE CITY'S OPERATIONS

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

FACTORS AFFECTING THE SCOPE OF THE AUDIT

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

CITY OF ELMIRA

Elmira, New York

FINANCIAL REPORT

For the Year Ended
December 31, 2019



CITY OF ELMIRA

TABLE OF CONTENTS

Independent Auditors' Report	1-3
Required Supplementary Information	
Management's Discussion and Analysis	4-4m
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	5-5a
Statement of Activities	6-6a
Governmental Fund Financial Statements	
Balance Sheet - Governmental Funds	7-7a
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	8
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	9-9a
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	10
Statement of Net Position - Proprietary Fund	11
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Fund	12
Statement of Cash Flows - Proprietary Fund	13
Statement of Net Position - Fiduciary Fund	14
Statement of Changes in Fiduciary Net Position- Fiduciary Fund.....	15
Notes to Financial Statements	16-57
<hr/>	
Required Supplementary Information	
Budgetary Comparison Schedule - General Fund - Non-U.S. GAAP Budget Basis	58
Schedule of Changes in the City's Total OPEB Liability and Related Ratios.....	59-59a
Schedule of City's Contributions - NYSLRS Pension Plan	60-60a
Schedule of the City's Proportionate Share of the Net Pension Liability	
NYSLRS Pension Plan	61-61a
Notes to Required Supplementary Information	62-63
Reports Required Under <i>Government Auditing Standards</i>	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	64-65
Reports Required Under the Single Audit Act (Uniform Guidance)	
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance	66-67
Schedule of Expenditures of Federal Awards	68
Notes to Schedule of Expenditures of Federal Awards	69
Schedule of Findings and Questioned Costs	70-71

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elmira (the City) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Elmira Water Board, a discretely presented component unit, which represent 99% of the assets, net position, and revenues of the aggregately discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as they relate to the amounts included for the Elmira Water Board, are solely based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller of the United States. The financial statements of the Elmira Water Board were not audited in accordance with *Governmental Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elmira, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of Changes in the City's Total OPEB Liability and Related Ratios, Schedule of City's Contributions - NYSLRS Pension Plan, the Schedule of the City's Proportionate Share of Net Pension Liability - NYSLRS Pension Plan, and the related notes on pages 4-4m and 58-63 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards (SEFA) is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2020 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Respectfully submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, flowing style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
July 23, 2020

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

Management of the City of Elmira, New York provides this Management's Discussion and Analysis of the City's financial performance for the fiscal year ended December 31, 2019. These management comments provide the benefit of perspective on certain developments that, while they occurred after December 31, 2019, provide relevant context for the 2019 financials. We encourage readers to consider this information in conjunction with the City's financial statements, which begin on page 5.

FINANCIAL HIGHLIGHTS

- The City invested \$11,478,081 in capital assets, resulting in an increase in capital assets of \$7,505,702, net of depreciation of \$3,959,954.
- The City's total debt obligations decreased by \$814,970 during the current fiscal year.
- The City's actual revenues and other financing sources exceeded its budgeted revenues and other financing sources in the General Fund by \$2,120,133, while expenses and other financing uses were less than budgeted by \$111,523.
- Total fund balance in the General Fund was \$1,544,868 at December 31, 2019, an increase from a fund balance deficit of \$916,021 at December 31, 2018. Unassigned fund balance in the General Fund increased from a \$1,360,225 deficit to a surplus of \$1,021,267.
- General Fund revenues and other financing sources exceeded expenditures and other financing uses by \$2,460,889 in 2019 and \$2,186,794 in 2018.

USING THIS ANNUAL REPORT

This annual report consists of a series of basic financial statements.

- The Statement of Net Position and the Statement of Activities (on pages 5-6a) provide information about the City as a whole and present a longer-term view of the City's finances.
- Governmental Fund financial statements start on page 7. For Governmental Activities, these statements tell how these services were financed in the short term, as well as what remains for future spending. Governmental Fund financial statements also report the City's operations in greater detail than the Government-wide financial statements by providing information about the City's most significant funds.
- The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside the government. Following these statements are notes that provide additional information that is essential to a full understanding of the data provided in the financial statements.

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

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

Reporting the City as a Whole

Our analysis of the City as a whole begins on page 5, with the Government-wide financial statements. The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer the question of whether the City, as a whole, is better off or worse off as a result of the year's activities. These statements include *all* assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

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

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

- The Community Development Department (Elmira Urban Renewal Agency) was established to carry out municipal urban renewal programs generally funded by federal grants. Separate audited financial statements are issued for Elmira Urban Renewal Agency, which can be obtained by contacting the City Chamberlain's office at 317 East Church Street, Elmira, New York 14901.
- The Elmira Water Board is a local water company which provides water to various communities in the County of Chemung. Separate audited financial statements are issued for the Elmira Water Board, which can be obtained by writing to The Elmira Water Board, General Manager, 261 West Water Street, Elmira, New York 14901.

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

Reporting the City's Most Significant Funds

Governmental Fund Financial Statements

Analysis of the City's Major Funds begins on page 7. The Governmental Fund financial statements provide detailed information about the most significant funds - not the City as a whole. Some funds are required to be established by State law. However, management establishes many other funds to help it control and manage money for particular purposes or to show it is meeting legal responsibilities for using certain taxes and grants. The City's two kinds of funds - Governmental and Proprietary - use different accounting approaches.

- **Governmental Funds:** All of the City's services are reported in the Governmental Funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The Governmental Fund financial statements provide a detailed short-term view of the City's general governmental operations and the basic services it provides. Governmental Fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The relationship (or differences) between Governmental Activities (reported in the Government-wide financial statements) and Governmental Funds is explained in a reconciliation following the Governmental Fund financial statements.
- **Proprietary Funds:** When the City charges customers for the services it provides - whether to outside customers or to other units of the City - these services are generally reported in Proprietary Funds. Proprietary Funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.
- **The City as Trustee:** The City is the trustee, or fiduciary, for other assets that are held on behalf of others. All of the City's fiduciary activities are reported in a separate Statement of Net Position - Fiduciary Fund and the Statement of Changes in Fiduciary Net Position on pages 14 and 15, respectively. These activities are excluded from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in this fund are used for their intended purpose.

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

THE CITY AS A WHOLE

The City's *combined* net position deficit for the fiscal year ended December 31, 2019 decreased 40.86%. The deficit unrestricted net position is largely attributable to the City's OPEB obligations, as well as the City's investment in capital assets. Of the City's net position, \$21,145,343 reflects investment in capital assets (e.g. land, buildings, infrastructure, machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided by other sources, as the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$4,282,514 represents resources subject to external restrictions on how they may be used and is reported as restricted net position.

Our analysis below focuses on net position (Figure 1).

Figure 1
Net Position

	Governmental Activities		Dollar Change 2018 - 2019
	2018	2019	
<i>Current Assets</i>	\$ 18,323,866	\$ 19,664,744	\$ 1,340,878
<i>Noncurrent Assets</i>	4,571,957	5,491,359	919,402
<i>Capital Assets</i>	38,399,470	45,905,172	7,505,702
Total Assets	61,295,293	71,061,275	9,765,982
<i>Pensions</i>	8,213,772	5,400,340	(2,813,432)
<i>Postemployment Benefits</i>	4,534,117	4,024,861	(509,256)
<i>Deferred Charges on Defeased Debt</i>	71,402	55,129	(16,273)
Total Deferred Outflow of Resources	12,819,291	9,480,330	(3,338,961)
<i>Current Liabilities</i>	24,684,860	19,499,103	(5,185,757)
<i>Noncurrent Liabilities</i>	63,008,953	66,396,610	3,387,657
Total Liabilities	87,693,813	85,895,713	(1,798,100)
<i>Pensions</i>	7,035,594	2,442,969	(4,592,625)
<i>Postemployment Benefits</i>	10,313,674	10,493,263	179,589
Total Deferred Inflow of Resources	17,349,268	12,936,232	(4,413,036)
<i>Net Investment in Capital Assets</i>	12,766,530	21,145,343	8,378,813
<i>Restricted</i>	3,047,655	4,282,514	1,234,859
<i>Unrestricted (Deficit)</i>	(46,742,682)	(43,718,197)	3,024,485
Total Net Position (Deficit)	\$ (30,928,497)	\$ (18,290,340)	\$ 12,638,157

Total assets increased 15.93%. This change stems from an increase in capital assets, due to capital outlay exceeding depreciation expense.

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

Deferred outflows of resources decreased 26.05% and deferred inflows of resources decreased 25.44%, primarily due to changes in actuarial assumptions for both pension and OPEB plans as well as the net difference between projected and actual investment earnings of the NYSLRS plan.

Current liabilities decreased 21.01% and noncurrent liabilities increased 5.38%. These changes stem from conversion of short-term financing to long-term financing.

Total net (deficit) decreased 40.86% because revenue exceeded expenses.

Our analysis in Figure 2 separately considers the operations of Governmental Activities.

Figure 2
Changes in Net Position

	<i>Governmental Activities</i>		<i>Dollar Change</i>
	<i>2018</i>	<i>2019</i>	<i>2018 - 2019</i>
REVENUES			
<i>Program Revenues</i>			
<i>Charges for Services</i>	\$ 5,728,834	\$ 6,578,675	\$ 849,841
<i>Operating Grants and Contributions</i>	1,514,587	1,798,793	284,206
<i>Capital Grants and Contributions</i>	4,021,153	9,636,854	5,615,701
<i>General Revenues</i>			
<i>Property Taxes and Tax Items</i>	15,832,306	15,982,317	150,011
<i>Nonproperty Taxes and Tax Items</i>	6,145,752	6,182,156	36,404
<i>State Sources</i>	4,734,844	4,700,594	(34,250)
<i>Other</i>	(451,547)	1,069,343	1,520,890
Total Revenues	\$ 37,525,929	\$ 45,948,732	\$ 8,422,803
PROGRAM EXPENSES			
<i>General Governmental Support</i>	\$ 3,064,931	\$ 2,844,798	\$ (220,133)
<i>Public Safety</i>	20,391,838	20,524,590	132,752
<i>Transportation</i>	4,395,031	4,460,728	65,697
<i>Economic Assistance and Opportunity</i>	173,634	154,617	(19,017)
<i>Culture and Recreation</i>	1,545,400	1,199,683	(345,717)
<i>Home and Community Services</i>	2,770,556	3,040,729	270,173
<i>Interest on Long-term Debt</i>	1,036,720	1,085,430	48,710
Total Expenses	\$ 33,378,110	\$ 33,310,575	\$ (67,535)
CHANGE IN NET POSITION	\$ 4,147,819	\$ 12,638,157	\$ 8,490,338

Total revenues increased 22.45% from the prior year. The change stems largely from an increase in capital grants for various highway and capital projects.

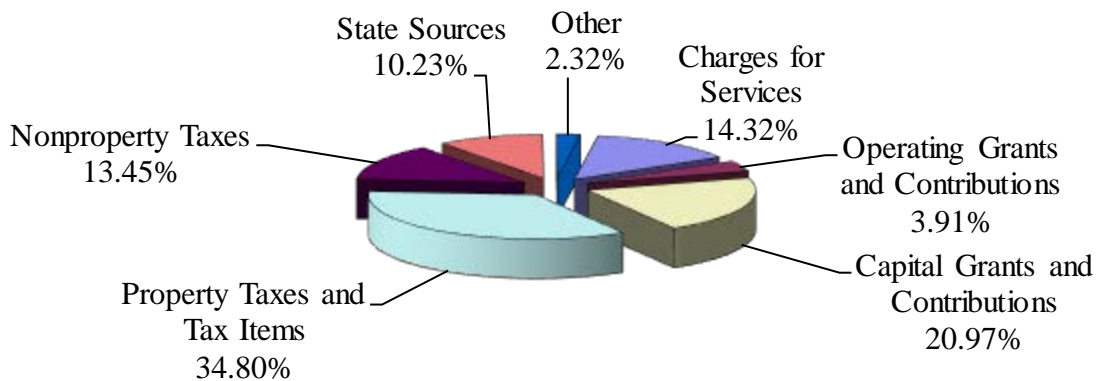
CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

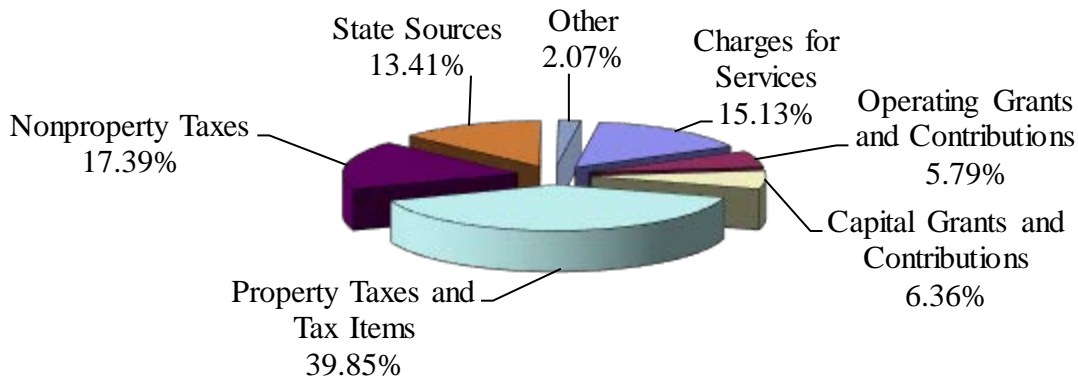
Total expenses decreased .20% from the prior year. This change resulted from the City's initiative to share services with other municipalities and efforts to contain spending.

Figures 3 and 4 show revenue by source for 2019 and 2018.

***Figure 3
Revenue by Source - 2019***



***Figure 4
Revenue by Source - 2018***



CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

The cost of all Governmental Activities this year was \$33,310,575. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through City property and payments in lieu of taxes or through sales tax, state aid and other nonproperty tax related revenue was \$15,296,253, because some of the cost was paid by those who directly benefited from the programs: \$6,578,675, or by other government and organizations that subsidized certain programs with grants and contributions: \$11,435,647. Overall, the City's governmental program revenues, including fees for services and grants, were \$18,014,322. The City paid for the remaining "public benefit" portion of Governmental Activities with general revenues of \$27,934,410. The total cost less revenues generated by activities, or net cost, for each of the City's programs is presented below. The net cost shows the financial burden placed on the City's taxpayers by each of these functions.

Figure 5
Net Program Cost
Governmental Activities - 2019

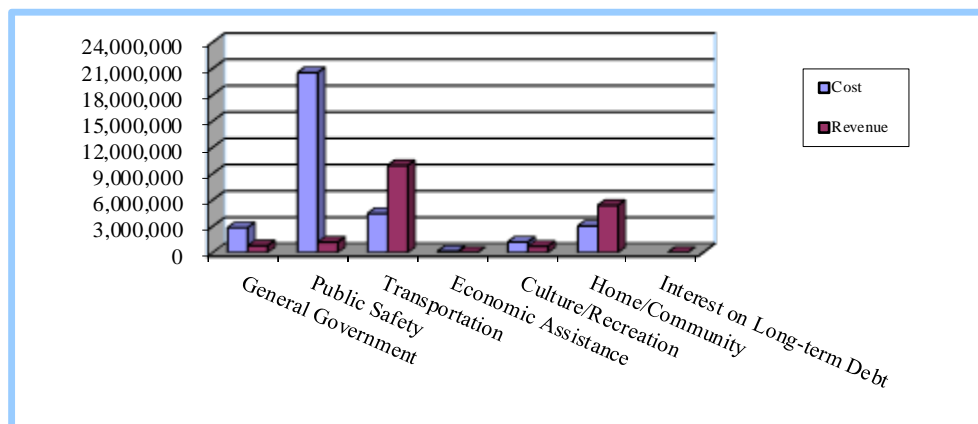
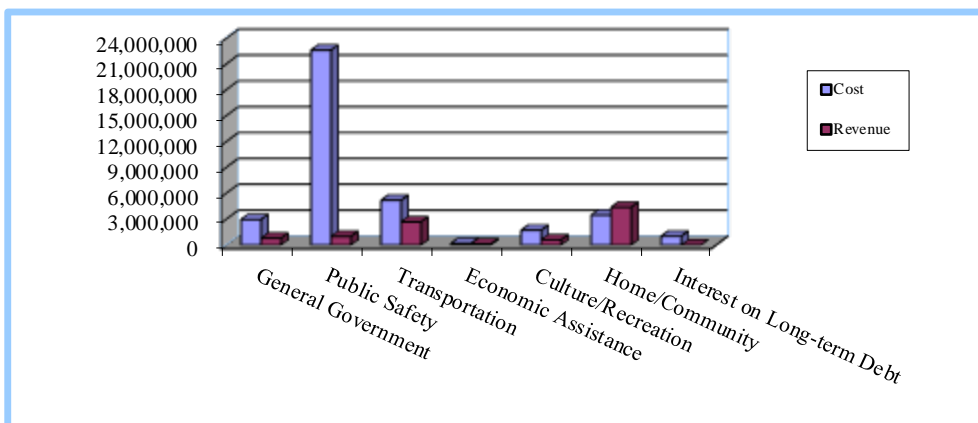


Figure 6
Net Program Cost
Governmental Activities - 2018



CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

THE CITY'S FUNDS

Figure 7 shows the changes in fund balances for the year for the City's Governmental Funds. Total fund balances increased by 1,034.72%. This is largely attributable to increases in the General and Capital Funds due to revenues and other financing sources exceeding expenditures and other financing uses, and the conversion of short-term to long-term financing.

***Figure 7
Governmental Funds
Fund Balances (Deficit) at Year Ending***

	<i>2018, as Restated</i>	<i>2019</i>	<i>Dollar Change 2018 - 2019</i>
<i>Major Funds:</i>			
<i>General Fund</i>	\$ (916,021)	\$ 1,544,868	\$ 2,460,889
<i>Special Grant Fund</i>	154,657	178,947	24,290
<i>Permanent Fund</i>	2,509,430	2,792,841	283,411
<i>Capital Projects Fund</i>	(2,533,386)	524,414	3,057,800
<i>Non-Major Governmental Funds</i>	187,744	544,607	356,863
<i>Totals</i>	\$ (597,576)	\$ 5,585,677	\$ 6,183,253

General Fund Budgetary Highlights

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

Total revenues and other financing sources were \$2,120,133 greater than budgeted, based on greater than anticipated real property and nonproperty tax items. Total expenditures and other financing uses were \$111,523 under budget, based on initiatives related to shared services within the general governmental support function.

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

**Figure 8
Budgetary Comparison Schedule - General Fund
December 31, 2019**

	Original Budget	Final Budget	Actual w/ Encumbrances	Variance Fav.(Unfav.)
REVENUES AND OTHER FINANCING SOURCES				
Real Property Taxes and Tax Items	\$ 15,891,202	\$ 15,891,200	\$ 16,889,612	\$ 998,412
Nonproperty Tax Items	5,779,945	5,779,944	6,182,156	402,212
Departmental Income	4,373,231	4,373,231	4,474,048	100,817
State Sources	5,007,213	4,863,213	5,086,920	223,707
Other Revenues and Financing Sources	1,138,187	996,432	1,391,417	394,985
Total Revenues and Other Financing Sources	\$ 32,189,778	\$ 31,904,020	\$ 34,024,153	\$ 2,120,133
Planned Fund Balance	\$ (150,000)	\$ (150,000)	\$ -	\$ -
EXPENDITURES AND OTHER FINANCING USES				
Public Safety	\$ 12,236,225	\$ 12,700,097	\$ 12,700,097	\$ -
Employee Benefits	9,206,927	9,331,906	9,309,986	21,920
Other Expenditures and Other Financing Uses	10,596,626	9,722,017	9,632,414	89,603
Total Expenditures and Other Financing Uses	\$ 32,039,778	\$ 31,754,020	\$ 31,642,497	\$ 111,523
Excess of Revenues and Other Financing Sources	\$ -	\$ -	\$ 2,381,656	\$ 2,231,656

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At December 31, 2019, the City had invested in a broad range of capital assets totaling \$109,862,442; offset by accumulated depreciation of \$63,957,270. Figure 9 shows the changes in the City's capital assets.

Figure 9
Capital Assets, Net of Accumulated Depreciation

	<i>Governmental Activities</i>		<i>Dollar Change 2018 - 2019</i>
	<i>2018</i>	<i>2019</i>	
<i>Land and Construction in Progress</i>	\$ 734,637	\$ 734,637	\$ -
<i>Buildings</i>	1,570,859	1,449,578	(121,281)
<i>Improvements</i>	1,923,563	2,182,617	259,054
<i>Machinery and Equipment</i>	3,327,143	3,378,962	51,819
<i>Infrastructure</i>	30,843,268	38,159,378	7,316,110
<i>Totals</i>	\$ 38,399,470	\$ 45,905,172	\$ 7,505,702

Debt Administration

The City's short and long-term debt obligations decreased by 2.62% at December 31, 2019, as shown in Figure 10. Of this amount, \$29,899,195 was subject to the constitutional debt limit and represented 77.9% of the City's statutory debt limit.

Figure 10
Major Outstanding Debt at Year Ending December 31

	<i>Governmental Activities</i>		<i>Dollar Change 2018 - 2019</i>
	<i>2018</i>	<i>2019</i>	
<i>Serial Bonds</i>	\$ 19,582,337	\$ 21,839,727	\$ 2,257,390
<i>Bond Anticipation Notes</i>	6,122,005	3,499,645	(2,622,360)
<i>Tax Anticipation Notes</i>	5,450,000	5,000,000	(450,000)
<i>Totals</i>	\$ 31,154,342	\$ 30,339,372	\$ (814,970)

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

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

FUTURE FACTORS

The City of Elmira is in the midst of a much-needed renaissance, with the investment of millions of dollars of state and private funding. As a result, we are experiencing a facelift and there is a different energy in the City.

Between 2016-2020, the City was awarded approximately \$13 Million in state funds for development projects through Cities RISE, DRI, ESPRI, and RESTORE NY grants.

- Using a competitive process, the City of Elmira was awarded \$10 million in NYS Downtown Revitalization Initiative (DRI) funds, for the following projects:
 - 100 West Water Street (Grants: \$4M DRI + \$2M RESTORE NY)
 - This \$14.3 million project included \$4 million DRI funding and \$2 million RESTORE NY funding for mixed-use development, with 51 market-rate apartments, all fully rented, and almost 17,000 sq. ft. of commercial space. Two major commercial tenants have already been secured. The project was completed in Summer 2019.
 - Clemens Square/Riverfront Park/Parking Garage (\$3M DRI)
 - The design phase of this project is underway, with completion anticipated in Winter 2021.
 - Lake Street Pedestrian Bridge (\$0.75M DRI)
 - Bidding to select the prime contractor was completed in Spring 2020, and completion is anticipated in Summer 2021.
 - Activate Buildings (\$1.5M DRI)
 - This grant supports a total of 12 projects with various business owners, providing funds for façade and building improvements to enhance both commercial and residential development. To date, three projects have been completed, with nine projects remaining. These projects are expected to be complete by December 2020.
 - Modernization of Downtown Zoning (\$0.15M DRI)
 - Updates to the City's downtown zoning code are expected to facilitate greater flexibility for mixed-use development. This work commenced in October 2018 and was completed in January 2020. The City Council has forwarded the proposed code updates to the Planning Commission, and is awaiting the Commission's recommendations.

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

- Empire State Poverty Reduction Initiative (ESPRI) met during 2017-2018 and provided \$1 million for efforts to address poverty. The \$1 million supported four initiatives:
 - Funds were utilized for low / moderate housing rehabilitation (\$0.4M)
 - A mentorship program for low / moderate income City residents was created through the Chemung County Chamber of Commerce (\$0.2M)
 - Community Navigators were hired to help connect people to services and opportunities (\$0.2M)
 - A loan/grant program for new business development was developed (\$0.2M)
- The Cities Rise grants support code enforcement and improve housing conditions and quality. Phase 1 consisted of \$10K in non-cash planning and systems support, and was completed in November 2018. Phase 2 represented \$50K in cash support, and was completed November 2019. For Phase 3, the City has been awarded \$1 million for proposed code enforcement projects including staffing, vehicle, and funds for community cleanups. Phase 3 started in Spring 2020 and is currently underway.
- Zombie Vacant Property grants support code enforcement regarding vacant properties. Phase 1, with \$0.15M, was completed in November 2019. Phase 2, with the potential for \$0.2M in funds, started in December 2019 and is currently underway.
- Two Restore NY Projects are underway:
 - The 110-114 Baldwin Street project, with \$0.5M of Restore NY funding, for mixed commercial and residential use, started Fall 2019. It is expected to be complete by Spring 2021.
 - Lake Street's Gerard Block Apartments project, also with \$0.5M of Restore NY funding, for mixed commercial and residential use, started Summer 2019. It is expected to be complete by Spring 2021.

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

- Other funding, with investments ranging from 2018 - 2021, is complementing NY state investments:
 - Lake Erie College of Osteopathic Medicine (LECOM) was granted approval by the New York State Board of Regents in July 2019 to open a medical school in Elmira, NY. This makes Elmira one of only 180 cities in the United States with a medical school. LECOM eventually expects to accommodate up to 480 students at its Elmira campus. In addition, LECOM and Elmira College have entered into an agreement whereby LECOM annually will admit to its first year medical school a designated number of Elmira College graduates meeting LECOM's admission standards. LECOM invested nearly \$20 million into the 49,000 square foot project, and received a \$3 million grant under the NYS Regional Economic Development Award program. The construction of LECOM's facilities was completed in Spring 2020. While classes are scheduled to begin in July 2020, we do not know the impact that COVID19 may have on these plans.
 - Riedman Companies, a property developer based in Rochester NY, has begun construction of a new 140,000 square foot, four-story, 115-unit apartment complex at 667 College Avenue, adjacent to the new LECOM site. Demolition began in May 2020. They project some apartments will be available to students in late Spring 2021.
 - Vecino Group's \$20 Million project involved 91 units of affordable housing and restoration of deteriorated but historic Jones Court. Of these, 20 units are designated for homeless veterans. Services are housed on the ground floor. The project was completed June 2019.
 - Housing Visions' Chemung Crossing was a \$15.1M project that included NY state funding. It represented 45 units of affordable housing and nearly 5,000 square feet of commercial space involving the historic rehabilitation of two properties and new construction of six duplexes. Phase 1, the duplexes, is complete and accepting applications. Phase 2, the commercial space / historic rehabilitation, was completed Spring 2019.
 - CDS Monarch Housing, a new \$11.87 million 50-unit affordable senior residential development on the City's south side broke ground in October 2017 and was completed December 2018.
 - Culligan Water, a \$1.8 million project, took over the vacant William's Honda dealership site on Madison Avenue within downtown Elmira. This project was completed Summer 2018.
 - Capriotti Row Houses (389-399 West Water Street) was a \$1.2 million project that included NY state funding. This project consisted of 16 new market-rate apartments and commercial space, and was completed in Fall 2018. It is 100% occupied.

CITY OF ELMIRA

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

- The Werdenberg Project at Main & Water Streets was a \$700K project that included \$120K in NYS CFA funding. This project encompassed 4 market-rate second floor apartments and just over 4,000 square feet of commercial space, and was completed in 2018.

In the long term, these projects will contribute to the stabilization and increase of the City's tax rolls and our financials.

On the financial front, the City is delighted to report that, with 2019's performance, the prior fund balance deficit has been erased. The positive General Fund equity as of December 31, 2019 is \$1,544,868. In addition, our bond ratings have been upgraded by both Standard and Poors (S&P) Global Ratings and Moody's Investors Service. S&P Global Ratings upgraded the City's general obligation debt to BBB- with a Stable Outlook. Moody's Investors Service upgraded the City's issuer and GOLT ratings two notches to Ba1 with a Stable Outlook. This will improve our access to the financial markets and facilitate improved borrowing costs.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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

CITY OF ELMIRA

STATEMENT OF NET POSITION DECEMBER 31, 2019

	Governmental Activities and Primary Government	Component Units		Total
		Governmental Activities Urban Renewal Agency	Business-type Activities Elmira Water Board	
ASSETS				
Current Assets				
Cash and Cash Equivalents, Unrestricted	\$ 7,145,679	\$ 3,505	\$ 5,187,887	\$ 12,337,071
Cash and Cash Equivalents, Restricted	2,973,394		1,725,260	4,698,654
Due from State and Federal Governments	5,069,167			5,069,167
Due from Other Governments	3,116,842			3,116,842
Other Receivables, Net	855,858	1,000	1,055,319	1,912,177
Loans and Mortgages Receivable, Current Portion	372,035			372,035
Prepaid Expenses	131,769		342,404	474,173
Inventory, Net			493,899	493,899
Total Current Assets	19,664,744	4,505	8,804,769	28,474,018
Noncurrent Assets				
Restricted Cash and Cash Equivalents		92,507		92,507
Investments, Restricted	2,792,841			2,792,841
Loans and Mortgages Receivable, Long-term Portion	2,698,518			2,698,518
Capital Assets, Non-depreciable	734,637		552,854	1,287,491
Other Capital Assets, Net of Accumulated Depreciation	45,170,535		32,874,739	78,045,274
Total Noncurrent Assets	51,396,531	92,507	33,427,593	84,916,631
Total Assets	71,061,275	97,012	42,232,362	113,390,649
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charges on Defeased Debt	55,129			55,129
Postemployment Benefits	4,024,861		740,086	4,764,947
Pensions	5,400,340		663,578	6,063,918
Total Deferred Outflows of Resources	9,480,330	-	1,403,664	10,883,994

See Notes to Financial Statements

	Governmental Activities and Primary Government	Component Units		Total
		Governmental Activities	Business-type Activities	
		Urban Renewal Agency	Elmira Water Board	
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 1,785,319	\$	\$ 139,040	\$ 1,924,359
Accrued Liabilities	2,736,741		98,670	2,835,411
Unearned Revenue	2,916,845			2,916,845
Due to Other Governments	436,233	106		436,339
Tax Anticipation Notes Payable	5,000,000			5,000,000
Bond Anticipation Notes Payable	3,499,645			3,499,645
Interest Payable	387,456		25,896	413,352
Current Portion of Long-term Liabilities:				
Pension Obligations	316,692			316,692
Bonds and Lease Payable	2,400,104		427,695	2,827,799
Workers' Compensation Liability	20,068			20,068
Compensated Absences			299,301	299,301
Total Current Liabilities	19,499,103	106	990,602	20,489,811
Noncurrent Liabilities				
Other Postemployment Benefits Liability	37,164,543		2,121,145	39,285,688
Bonds and Lease Payable	19,439,623		2,829,680	22,269,303
Pension Obligations	1,723,419			1,723,419
Workers' Compensation Liability	448,952			448,952
Net Pension Liability	5,320,457		634,396	5,954,853
Compensated Absences	2,299,616		428,543	2,728,159
Total Noncurrent Liabilities	66,396,610	-	6,013,764	72,410,374
Total Liabilities	85,895,713	106	7,004,366	92,900,185
DEFERRED INFLOWS OF RESOURCES				
Pensions	2,442,969		325,240	2,768,209
Postemployment Benefits	10,493,263		65,716	10,558,979
Total Deferred Inflows of Resources	12,936,232	-	390,956	13,327,188
NET POSITION				
Net Investment in Capital Assets	21,145,343		30,170,218	51,315,561
Restricted	4,282,514		777,711	5,060,225
Unrestricted (Deficit)	(43,718,197)	96,906	5,292,775	(38,328,516)
Total Net Position (Deficit)	\$ (18,290,340)	\$ 96,906	\$ 36,240,704	\$ 18,047,270

CITY OF ELMIRA

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2019

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services	Grants and	Grants and
			Contributions	Contributions
FUNCTIONS/PROGRAMS				
Governmental Activities and				
Primary Government				
General Governmental Support	\$ 2,844,798	\$ 786,320	\$	\$
Public Safety	20,524,590	1,046,484	129,422	11,902
Transportation	4,460,728	174,710	238,828	9,521,029
Economic Assistance and Opportunity	154,617			
Culture and Recreation	1,199,683	606,185	108,204	
Home and Community Services	3,040,729	3,964,976	1,322,339	103,923
Interest on Debt	1,085,430			
Total Governmental Activities	\$ 33,310,575	\$ 6,578,675	\$ 1,798,793	\$ 9,636,854
Component Units				
Governmental Activities:				
Urban Renewal Agency	\$	\$	\$	\$
Business-type Activities:				
Elmira Water Board	7,810,564	8,805,297		
Total Component Units	\$ 7,810,564	\$ 8,805,297	\$ -	\$ -

GENERAL REVENUES

Real Property Taxes
 Real Property Tax Items
 Nonproperty Tax Items
 Utilities Gross Receipts Tax
 Franchise Taxes
 Use of Money and Property
 Sale of Property and Compensation for Loss
 Miscellaneous Local Sources
 (Loss) on Disposal of Assets
 State Sources

Total General Revenues

Change in Net Position

Net Position (Deficit) - Beginning, as Restated

Net Position (Deficit) - Ending

See Notes to Financial Statements

Net (Expense) Revenue and Changes in Net Position	Component Units		Total
	Governmental	Business-type	
	Activities	Activities	
	Urban Renewal Agency	Elmira Water Board	
\$ (2,058,478)	\$	\$	\$ (2,058,478)
(19,336,782)			(19,336,782)
5,473,839			5,473,839
(154,617)			(154,617)
(485,294)			(485,294)
2,350,509			2,350,509
(1,085,430)			(1,085,430)
(15,296,253)			(15,296,253)
		994,733	994,733
		994,733	994,733
15,401,231			15,401,231
581,086			581,086
5,683,700			5,683,700
193,013			193,013
305,443			305,443
150,359	51	22,260	172,670
193,261			193,261
725,723			725,723
		(10,032)	(10,032)
4,700,594			4,700,594
27,934,410	51	12,228	27,946,689
12,638,157	51	1,006,961	13,645,169
(30,928,497)	96,855	35,233,743	4,402,101
\$ (18,290,340)	\$ 96,906	\$ 36,240,704	\$ 18,047,270

CITY OF ELMIRA

BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2019

	Major Funds		
	General Fund	Special Revenue Fund	Permanent Fund
ASSETS			
Cash and Cash Equivalents - Unrestricted	\$ 6,892,143	\$	\$
Cash and Cash Equivalents - Restricted	345,837	22,472	
Temporary Investments - Restricted			2,792,841
Due from Other Funds	162,104	89,482	
Due from State and Federal Governments	24,713	2,219,614	
Due from Other Governments	3,116,301		
Other Receivables, Net	347,366	507,284	
Loans Receivable, Net		3,070,553	
Prepaid Expenses	131,769		
Total Assets	\$ 11,020,233	\$ 5,909,405	\$ 2,792,841
LIABILITIES			
Accounts Payable	\$ 482,785	\$ 49,127	\$
Accrued Liabilities	2,725,014		
Due to Other Funds	582,621		
Due to Other Governments	436,233		
Tax Anticipation Notes Payable	5,000,000		
Bond Anticipation Notes Payable			
Unearned Revenue	248,712	2,610,778	
Total Liabilities	9,475,365	2,659,905	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue		3,070,553	
FUND BALANCES			
Nonspendable	131,769		2,792,841
Restricted	312,599	178,947	
Assigned	79,233		
Unassigned	1,021,267		
Total Fund Balances	1,544,868	178,947	2,792,841
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 11,020,233	\$ 5,909,405	\$ 2,792,841

See Notes to Financial Statements

Major Funds		
Capital Projects Fund	Total Non-Major Governmental Funds	Total Governmental Funds
\$	\$ 128,987	\$ 7,021,130
2,605,083	2	2,973,394
		2,792,841
454,064	641,652	1,347,302
2,824,840		5,069,167
		3,116,301
	1,208	855,858
		3,070,553
		131,769
\$ 5,883,987	\$ 771,849	\$ 26,378,315
\$ 1,251,175	\$ 2,232	\$ 1,785,319
6,176	5,551	2,736,741
602,577	162,104	1,347,302
		436,233
		5,000,000
3,499,645		3,499,645
	57,355	2,916,845
5,359,573	227,242	17,722,085
		3,070,553
		2,924,610
524,414	473,713	1,489,673
	70,894	150,127
		1,021,267
524,414	544,607	5,585,677
\$ 5,883,987	\$ 771,849	\$ 26,378,315

CITY OF ELMIRA

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION DECEMBER 31, 2019

Total Governmental Fund Balances **\$ 5,585,677**

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds.

Land and Construction in Progress	\$ 734,637	
Depreciable Capital Assets	109,127,805	
Accumulated Depreciation	<u>(63,957,270)</u>	45,905,172

Internal Service Funds are used by management to charge the costs of certain activities, such as health insurance. The assets and liabilities of the Internal Service Funds are included in Governmental Activities in the Statement of Net Position.

125,090

The City's proportion of the collective net pension liability is not reported in the funds.

(5,320,457)

Deferred outflows of resources represents a consumption of net position that applies to future periods and, therefore, is not reported in the Governmental Funds. Deferred inflows of resources represents an acquisition of net position that applies to future periods and, therefore, is not reported in the Governmental Funds.

Deferred Charges on Defeased Debt	\$ 55,129	
Deferred Outflows of Resources - Pensions	5,400,340	
Deferred Outflows of Resources - OPEB	4,024,861	
Deferred Inflows of Resources - Pensions	(2,442,969)	
Deferred Inflows of Resources - OPEB	<u>(10,493,263)</u>	(3,455,902)

Certain accrued expenses reported in the Statement of Net position do not require the use of current financial resources and, therefore, are not reported as liabilities in Governmental Funds.

Other Postemployment Benefits Liability	\$ (37,164,543)	
Accrued Interest on Long-term Debt	(387,456)	
Pension Obligations	(2,040,111)	
Workers' Compensation Liability	(469,020)	
Compensated Absences	<u>(2,299,616)</u>	(42,360,746)

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds Payable		<u>(21,839,727)</u>
---------------	--	---------------------

Net (Deficit) of Governmental Activities **\$ (18,290,340)**

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Major Funds		
		Special Revenue Fund	
	General Fund	Special Grant Fund	Permanent Fund
REVENUES			
Real Property Taxes	\$ 15,075,022	\$	\$
Real Property Tax Items	907,295		
Nonproperty Tax Items	6,182,156		
Departmental Income	4,474,048	47,757	
Intergovernmental Charges	821,339		
Use of Money and Property	57,517		88,600
Licenses and Permits	441,620		
Fines and Forfeitures	209,265		
Sale of Property and Compensation for Loss	50,237		
Miscellaneous Local Sources	133,486	(1,218)	291,218
Interfund Revenues	70,882		
State Sources	5,086,920	-	
Federal Sources	90,128	1,322,339	
Total Revenues	33,599,915	1,368,878	379,818
EXPENDITURES			
General Governmental Support	2,167,759		
Public Safety	12,684,276		
Transportation	1,127,369		
Economic Assistance and Opportunity	149,111		
Culture and Recreation	832,758		
Home and Community Services	974,755	856,881	19,200
Employee Benefits	9,309,986	90,002	
Debt Service:			
Principal	485,883	385,000	
Interest	462,443	12,705	
Capital Outlay			
Total Expenditures	28,194,340	1,344,588	19,200
Excess of Revenues (Expenditures)	5,405,575	24,290	360,618
OTHER FINANCING SOURCES (USES)			
Interfund Transfers In	424,238		
Interfund Transfers (Out)	(3,368,924)		(77,207)
Premium on Obligations			
Proceeds of Obligations			
BANs Redeemed from Appropriations			
Total Other Financing Sources (Uses)	(2,944,686)	-	(77,207)
Net Change in Fund Balances	2,460,889	24,290	283,411
Fund Balances (Deficit), Beginning, as Restated	(916,021)	154,657	2,509,430
Fund Balances (Deficit), Ending	\$ 1,544,868	\$ 178,947	\$ 2,792,841

See Notes to Financial Statements

Major Funds		
Capital Projects Fund	Total Non-Major Governmental Funds	Total Governmental Funds
\$	\$	\$ 15,075,022
		907,295
		6,182,156
	155,449	4,677,254
		821,339
4,512	28	150,657
		441,620
		209,265
		50,237
271,200	6,037	700,723
151,439		222,321
3,982,278		9,069,198
5,503,137		6,915,604
9,912,566	161,514	45,422,691
		2,167,759
	3,216	12,687,492
		1,127,369
		149,111
		832,758
	291,548	2,142,384
	18,054	9,418,042
	2,753,470	3,624,353
	590,454	1,065,602
11,639,528		11,639,528
11,639,528	3,656,742	44,854,398
(1,726,962)	(3,495,228)	568,293
	3,446,131	3,870,369
(424,238)		(3,870,369)
	405,960	405,960
5,000,000		5,000,000
209,000		209,000
4,784,762	3,852,091	5,614,960
3,057,800	356,863	6,183,253
(2,533,386)	187,744	(597,576)
\$ 524,414	\$ 544,607	\$ 5,585,677

CITY OF ELMIRA

RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2019

Net Change in Fund Balances - Total Governmental Funds	\$ 6,183,253
---------------------------------------------------------------	---------------------

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense and net book value of disposed assets in the current period.

Capital Outlay	\$ 11,478,081	
Depreciation Expense	(3,959,954)	
Net Book Value of Disposed Assets	<u>(12,425)</u>	7,505,702

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This is the change in unavailable revenue.	538,332
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------

Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which the issuance of new debt exceeded repayment of debt principal.

Proceeds of Obligations	\$ (5,000,000)	
Principal Payments	<u>3,415,353</u>	(1,584,647)

The issuance of refunding bonds results in a difference between the old and new debt. This deferred amount is amortized annually.

Amortization of deferred charges on defeased debt	(16,273)
---------------------------------------------------	----------

Premiums and discounts received on obligations are recorded as other financing sources and uses in the Governmental Funds when received, but are deferred and amortized in the Governmental Activities. This is the amortization of premiums received in previous years.

Premium on Obligations	\$ (405,960)	
Amortization of Bond Premiums	<u>10,100</u>	(395,860)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in Governmental Funds.

Accrued Interest Payable	\$ (13,655)	
Compensated Absences	(88,685)	
Pension Obligations	<u>5,120</u>	(97,220)

Changes in the City's proportionate share of net pension liabilities and changes in other postemployment benefits have no effect on current financial resources and, therefore, are not reported in the Governmental Funds. In addition, changes in the City's deferred outflows and deferred inflows of resources related to pensions and other postemployment benefits do not effect current financial resources and are, also, not reported in the Governmental Funds.

Pensions	\$ (477,237)	
OPEB	<u>981,973</u>	504,736

Internal Service Funds are used by management to charge the costs of certain activities, such as health insurance. The net revenue of the Internal Service Fund is reported with Governmental Activities.

Change in Net Position of Governmental Activities	\$ 12,638,157
----------------------------------------------------------	----------------------

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF NET POSITION PROPRIETARY FUND DECEMBER 31, 2019

	<u>Self Insurance Fund</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 124,549
Due From Other Governments	<u>541</u>
Total Assets	<u>125,090</u>
NET POSITION	
Unrestricted	<u>125,090</u>
Total Net Position	<u>\$ 125,090</u>

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUND FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Self Insurance Fund</u>
NONOPERATING REVENUES (EXPENSES)	
Interest Income	<u>\$ 134</u>
Total Nonoperating Revenues	<u>134</u>
Change in Net Position	<u>134</u>
Total Net Position, Beginning	<u>124,956</u>
Total Net Position, Ending	<u>\$ 125,090</u>

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF CASH FLOWS PROPRIETARY FUND FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Self Insurance Fund</u>
Cash Flows From Operating Activities	
Payments from (to) Other Funds	<u>\$ (216,378)</u>
Net Cash Provided (Used) by Operating Activities	<u>(216,378)</u>
Cash Flows From Investing Activities	
Interest Income Received	<u>134</u>
Net Cash Provided (Used) by Investing Activities	<u>134</u>
Net Change Cash and Cash Equivalents	<u>(216,244)</u>
Cash and Cash Equivalents, Beginning	<u>340,793</u>
Cash and Cash Equivalents, Ending	<u>\$ 124,549</u>
Reconciliation of Income from Operations to Net Cash Provided (Used) by Operating Activities:	
Gain (Loss) from Operations	<u>\$ -</u>
(Decrease) Increase Due to Other Funds	<u>(216,378)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (216,378)</u>

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF NET POSITION FIDUCIARY FUND DECEMBER 31, 2019

	Custodial Funds
ASSETS	
Cash and Cash Equivalents - Unrestricted	\$ 15,888
Accounts Receivable	<u>36,439</u>
Total Assets	<u>\$ 52,327</u>
LIABILITIES	
Other Liabilities	<u>\$ 52,327</u>
Total Liabilities	<u>52,327</u>
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	<u>-</u>
Total Liabilities and Net Position	<u>\$ 52,327</u>

See Notes to Financial Statements

CITY OF ELMIRA

STATEMENT OF CHANGES IN FIDICIARY NET POSITION FIDUCIARY FUND DECEMBER 31, 2019

	Custodial Funds
ADDITIONS	
Fire and Police Deposits	\$ -
Total Additions	-
DEDUCTIONS	
Fire Insurance Tax	-
Police Awards	-
Total Deductions	-
Excess of Additions (Deductions)	-
Net Position, Beginning of Year	-
Net Position, End of Year	<u><u>\$ -</u></u>

See Notes to Financial Statements

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

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

Reporting Entity

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

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

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

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

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

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Excluded from the Reporting Entity

Elmira City School District

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

Elmira Housing Authority

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

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

Discretely Presented Component Units

Elmira Urban Renewal Agency

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Discretely Presented Component Units - Continued

Elmira Water Board

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

The Elmira Water Board is considered a Business-type Activity and uses Enterprise Funds. The accounts for this component unit represent activity and balances for the fiscal year ended December 31, 2019. Separate audited financial statements are issued for the Elmira Water Board, which can be obtained by writing to The Elmira Water Board, General Manager, 261 W. Water Street, Elmira, New York 14901.

Basic Financial Statements

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

Government-wide Financial Statements

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

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Government-wide Financial Statements - Continued

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

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

Governmental Fund Financial Statements

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

The City records its transactions in the funds described below:

Governmental Funds

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

Major Funds

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Major Funds - Continued

- Special Revenue Funds - Account for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. The following Special Revenue Fund is reported as a Major Fund:
 - Special Grant Fund - Comprised of the Community Development Fund and the Economic Development Fund. These are used to account for monies distributed by the federal government and expended pursuant to rules and regulations as set forth by the Department of Housing and Urban Development and other federal agencies.
- Capital Projects Fund - Accounts for capital improvements to the City of Elmira for infrastructure, transportation, and recreational purposes financed primarily by proceeds of obligations, state and federal grants, and transfers from other funds.
- Permanent Fund - Accounts for assets donated for cemetery maintenance that are permanently restricted. The principal portion of this fund is invested pursuant to §215 of the City Charter and interest and dividend earnings are expended for routine cemetery operations in a Special Revenue Fund.

Non-Major Funds

- Debt Service Fund - Accounts for the accumulation of resources for, and the payments of, general long-term debt; including principal, interest, and related costs.
- Special Revenue Funds - Account for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. The following Special Revenue Funds are reported as Non-Major Funds:
 - Miscellaneous Special Revenue Fund - Consists of the Woodlawn Cemetery Special Revenue Fund. Accounts for operation of the City's municipally owned cemetery.
 - Police Seizure Fund - Used to account for equitable sharing payments returned to the City from the federal government when the City has joint involvement with the DEA or another federal agency in seizing illegal assets.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

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

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

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

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

Basis of Accounting/Measurement Focus

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

- Accrual Basis - The Government-wide financial statements, Proprietary Fund financial statements, and Fiduciary Fund financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, deferred inflows of resources and liabilities, including capital assets, as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.
- Modified Accrual Basis - Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Material revenues accrued include real property taxes, state and federal aid, sales tax, and certain user charges. The City considers property tax receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Basis of Accounting/Measurement Focus - Continued

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

Unearned Revenues

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

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources related to pensions, debt, and postemployment benefits in the Statement of Net Position. The types of deferred outflows of resources related to pensions, debt, and postemployment benefits are described in Notes 7, 9, and 10, respectively.

In addition to liabilities, the Statement of Net Position report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. On the Balance Sheet, the City reports unavailable revenue, one type of deferred inflows, which arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from loans receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The City also reports deferred inflows of resources related to pensions and postemployment benefits which are further described in Note 7 and 10, respectively.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Property Taxes

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

Insurance

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

Compensated Absences

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

Long-term Obligations

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

Cash and Cash Equivalents

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Capital Assets

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

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

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

Other Postemployment Benefits

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

The City follows GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions." The City's liability for other postemployment benefits has been recorded in the Statement of Net Position in accordance with that statement. See Note 10 regarding other postemployment benefit liability.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Investments

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

Use of Estimates

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

Equity Classifications - Government-wide Financial Statements

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

- Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted - Consists of resources with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- Unrestricted - Consists of all other resources that do not meet the definition of "restricted" or "net investment in capital assets."

Equity Classifications - Governmental Fund Financial Statements

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

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Equity Classifications - Governmental Fund Financial Statements - Continued

- **Nonspendable** - Consists of assets inherently nonspendable in the current period either because of their form or because they must be maintained intact; including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and endowments principal.
- **Restricted** - Consists of amounts subject to legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and enforced externally; or through constitutional provisions or enabling legislation. Most of the City's legally adopted reserves are reported here.
- **Committed** - Consists of amounts subject to a purpose constraint imposed by formal action of the government's highest level of decision-making authority prior to the end of the fiscal year and requires the same level of formal action to remove said constraint.
- **Assigned** - Consists of amounts subject to a purpose constraint representing an intended use established by the government's highest level of decision-making authority, or their designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund. In funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.
- **Unassigned** - Represents the residual classification of the government's General Fund, and could report a surplus or deficit. In funds other than the General Fund, the unassigned classification should only be used to report a deficit balance resulting from overspending amounts restricted, committed, or assigned for specific purposes.

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

Fund Equity

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Fund Equity - Continued

- Reserve for Debt - Used to accumulate resources for payment of future principal and interest on long-term debt. This reserve is accounted for in the Debt Service Fund.
- Reserve for Other Purposes - Established for various purposes, including cemetery maintenance, aggregated and reported in the Non-Major Special Revenue and Permanent Funds.
- Reserve for Insurance - Used to accumulate funds to pay minor uninsured claims and reported in the General Fund.

Interfund Activity

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

Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

Operating and Nonoperating Revenues and Expenses - Elmira Water Board

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Restricted Resources

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

***Note 2* Stewardship, Compliance and Accountability**

Deficit Net Position

At December 31, 2019, the Government-wide Statement of Net Position had an unrestricted deficit net position of \$43,718,197. This is the result of the requirement to record other postemployment benefits liability with no requirement or mechanism to fund this liability. The deficit is not expected to be eliminated during the normal course of operations.

***Note 3* Cash and Investments**

The City's investment policies are governed by state statutes. In addition, the City has its own written investment policy. City monies must be deposited in FDIC insured commercial banks or trust companies located within the state designated as official depositories of the City. The City is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the United States Treasury, United States Agencies where payment of principal and interest are guaranteed by the United States, repurchase agreements, and obligations of New York State or its localities.

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

***Note 3* Cash and Investments - Continued**

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

Deposits and investments are valued at cost plus accrued interest.

The primary government's total financial institution (bank) balance at December 31, 2019, was \$10,776,734.

Total financial institution (bank) balances for the discretely presented component units at December 31, 2019, were as follows:

<u>Component Unit</u>	<u>Bank Balances</u>	<u>Carrying Value</u>
Urban Renewal Agency	\$ 96,012	\$ 96,012
Elmira Water Board	Unavailable	\$ 6,913,147

Investments are stated at cost plus accrued interest.

The following investments are held by the City:

<u>Major Funds</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Description</u>
Permanent Fund	<u>\$ 2,506,503</u>	<u>\$ 2,792,841</u>	See Below

The Woodlawn Cemetery Commission maintains a non-expendable Permanent Fund, which is reported as a Major Fund and a Cemetery Maintenance Fund, which is reported as a Non-Major Special Revenue Fund.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 3 Cash and Investments - Continued

These funds are not governed by the City's written investment policy but are invested pursuant to §215 of the City Charter. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of December 31, 2019:

Permanent Fund	Cost	Fair Value	Level
Cash, Money Market Funds, and Government Obligations	\$ 150,520	\$ 150,520	(1)
Corporate Bonds	99,198	101,720	(2)
Equities	939,775	1,226,605	(1)
Mutual Funds	1,317,010	1,313,996	(1)
Total	\$ 2,506,503	\$ 2,792,841	

Restricted Cash and Investments

City of Elmira

Restricted cash and investments include:

Restricted for	Cash	Investments
General Fund - Insurance Reserve	\$ 312,599	\$ -
General Fund - Police Seizure	33,238	-
Special Grant - Home and Community	22,472	-
Debt Service	440,463	-
Capital Projects	2,164,622	-
Subtotal	2,973,394	-
Cemetery Maintenance	-	2,792,841
Total	\$ 2,973,394	\$ 2,792,841

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 3 Cash and Investments - Continued

Restricted Cash and Investments - Continued

Elmira Water Board

Restricted cash represents unspent note proceeds and funds set aside for future capital expenditures, debt service, and retirement contributions. Certain restricted cash funds are restricted by grantors or by law through the Water Board's charter. At December 31, 2019 restricted cash totaled \$1,725,260, of which \$777,711 was recorded as net assets restricted for capital improvement on the Statement of Net Position. Restricted cash balances consist of the following at December 31, 2019:

Water System Improvement Fund	\$ 40,228
New York State Employee's Retirement Reserve Fund	367,339
Employee Benefit Reserve Fund	43,731
System Wide Improvement Fund	456,734
Capital Reserve Fund	280,749
Debt Service Fund	<u>536,479</u>
Total	<u><u>\$ 1,725,260</u></u>

Note 4 Property Taxes

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

Note 5 Due from State and Federal Government

Due from state and federal governments at December 31, 2019 are as follows:

Highway Project Reimbursements	\$ 2,661,292
Community Development Block Grant	1,003,306
Affordable Housing Corporation Grants	693,260
Home Investment Partnership Program	523,048
DRI	163,548
Other	<u>24,713</u>
Total	<u><u>\$ 5,069,167</u></u>

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 6 Capital Assets

A summary of changes in the City's capital assets at December 31, 2019 follows:

Governmental Activities	Balance at 12/31/2018	Additions	Deletions/ Reclassifications	Balance at 12/31/2019
Non-Depreciable Capital Assets				
Land	\$ 734,637	\$	\$	\$ 734,637
Total Non-Depreciable Capital Assets	<u>734,637</u>	<u>-</u>	<u>-</u>	<u>734,637</u>
Depreciable Capital Assets				
Buildings	14,044,782			14,044,782
Improvements	2,999,734	396,271		3,396,005
Machinery and Equipment	15,112,236	776,413	(464,701)	15,361,180
Infrastructure	66,020,441	10,305,397		76,325,838
Total Depreciable Capital Assets	<u>98,177,193</u>	<u>11,478,081</u>	<u>(464,701)</u>	<u>109,127,805</u>
Total Historical Cost	<u>98,911,830</u>	<u>11,478,081</u>	<u>(464,701)</u>	<u>109,862,442</u>
Less Accumulated Depreciation				
Buildings	(12,473,923)	(121,281)		(12,595,204)
Improvements	(1,076,171)	(137,217)		(1,213,388)
Machinery and Equipment	(11,785,093)	(712,169)	452,276	(11,982,218)
Infrastructure	(35,177,173)	(2,989,287)		(38,166,460)
Total Accumulated Depreciation	<u>(60,512,360)</u>	<u>(3,959,954)</u>	<u>452,276</u>	<u>(63,957,270)</u>
Governmental Activities Capital Assets, Net	<u>\$ 38,399,470</u>	<u>\$ 7,518,127</u>	<u>\$ (12,425)</u>	<u>\$ 45,905,172</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

General Governmental Support	\$ 94,427
Public Safety	305,201
Transportation	3,203,387
Economic Assistance and Opportunity	70,774
Culture and Recreation	200,849
Home and Community Services	<u>85,316</u>
Total	<u>\$ 3,959,954</u>

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 6 Capital Assets - Continued

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

Type	Balance at 12/31/2018	Additions	Deletions	Balance at 12/31/2019
Non-Depreciable Capital Assets				
Land	\$ 510,227	\$	\$	\$ 510,227
Construction in Progress	16,672	25,955		42,627
Total Non-Depreciable Capital Assets	526,899	25,955	-	552,854
Depreciable Capital Assets				
Source of Supply	4,351,845			4,351,845
Power and Pumping	4,081,762	59,123		4,140,885
Purification and Treatment	15,977,946	50,710		16,028,656
Distribution	33,714,068	825,960	(49,485)	34,490,543
Other	4,117,074	148,607	(80,259)	4,185,422
Total Depreciable Capital Assets	62,242,695	1,084,400	(129,744)	63,197,351
Less Accumulated Depreciation	(29,055,410)	(1,360,862)	93,660	(30,322,612)
Elmira Water Board Capital Assets, Net	\$ 33,714,184	\$ (250,507)	\$ (36,084)	\$ 33,427,593

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

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

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

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

Summary of Significant Accounting Policies

The System's financial statements from which the System's fiduciary respective net position is determined are prepared using the accrual basis of accounting. Plan member contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Plan investments are reported at fair value. For detailed information on how investments are valued, please refer to the System's annual reports.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Contributions

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
ERS	\$ 510,106	\$ 485,777	\$ 691,934
PFRS	2,337,055	2,313,204	2,478,784
ERS - EWB	356,432	347,826	336,119

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

At December 31, 2019, the City reported the following liability for its proportionate share of the net pension liability for each of the System plans. The net pension liability was measured as of March 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The City's proportionate share of the net pension liability was based on a projection of the City's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was derived from reports provided to the City by the Systems.

	<u>ERS</u>	<u>PFRS</u>
Actuarial Valuation Date	4/1/2019	4/1/2019
Net Pension Liability	\$ 7,085,304,242	\$ 1,677,063,145
City's Proportionate Share of the		
Plan's Total Net Pension Liability	655,806	4,664,651
City's Share of the Net Pension Liability	0.0092558%	0.2781440%
Elmira Water Board's Proportionate Share of		
the Plan's Total Net Pension Liability	634,396	
Elmira Water Board's Share of the		
Net Pension Liability	0.0089537%	

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

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

For the year ended December 31, 2019, the City recognized pension expense of \$382,077 for ERS and \$2,856,743 for PFRS in the Government-wide financial statements. The Elmira Water Board recognized pension expense of \$364,343 for ERS.

At December 31, 2019 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>City - ERS</u>	<u>City - PFRS</u>	<u>EWB - ERS</u>
Deferred Outflows of Resources			
Differences Between Expected and Actual Experience	\$ 129,142	\$ 1,133,173	\$ 124,926
Changes in Assumptions	164,843	1,694,792	159,461
Changes in Proportion and Differences Between the City's Contributions and Proportionate Share of Contributions	22,707	31,085	22,759
City's Contributions Subsequent to the Measurement Date	<u>361,462</u>	<u>1,863,136</u>	<u>356,432</u>
Total Deferred Outflows of Resources	<u>\$ 678,154</u>	<u>\$ 4,722,186</u>	<u>\$ 663,578</u>
Deferred Inflows of Resources			
Differences Between Expected and Actual Experience	\$ 44,023	\$ 498,029	\$ 42,586
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	168,316	934,216	162,821
Changes in Proportion and Differences Between the City's Contributions and Proportionate Share of Contributions	<u>125,101</u>	<u>673,284</u>	<u>119,833</u>
Total Deferred Inflows of Resources	<u>\$ 337,440</u>	<u>\$ 2,105,529</u>	<u>\$ 325,240</u>

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

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

City contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending</u>	<u>City - ERS</u>	<u>City - PFRS</u>	<u>EWB - ERS</u>
2020	\$ 92,742	\$ 733,715	\$ 89,685
2021	(172,174)	(372,036)	(166,825)
2022	(33,387)	(128,192)	(31,164)
2023	92,071	443,962	90,210
2024		76,072	
Thereafter			

Actuarial Assumptions

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

Significant actuarial assumptions used in the valuations were as follows:

	<u>ERS</u>	<u>PFRS</u>
Measurement Date	March 31, 2019	March 31, 2019
Actuarial Valuation Date	April 1, 2018	April 1, 2018
Investment Rate of Return	7.0%	7.0%
Salary Increases	4.2%	5.0%
Cost of Living Adjustments	1.3%	1.3%
Inflation Rate	2.5%	2.5%

Annuitant mortality rates are based on April 1, 2010 - March 31, 2015 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2014.

The actuarial assumptions used in the April 1, 2018 valuation are based on the results of an actuarial experience study for the period April 1, 2010 - March 31, 2015.

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Actuarial Assumptions - Continued

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

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

	<u>ERS and PFRS</u>
Measurement Date	March 31, 2019
Asset Type	
Domestic Equities	4.6%
International Equities	6.4%
Real Estate	5.6%
Private Equity/Alternative	7.5%
Absolute Return Strategies	3.8%
Opportunistic Portfolio	5.7%
Real Assets	5.3%
Cash	(0.3)%
Inflation-indexed Bonds	1.3%
Mortgages and Bonds	1.3%

Discount Rate

The discount rate used to calculate the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumes contributions from plan members will be made at the current contribution rates and contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the EWB and the City's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.0%) or 1-percentage point higher (8.0%) than the current rate:

		Current	
	1% Decrease	Assumption	1% Increase
ERS	(6.0%)	(7.0%)	(8.0%)
EWB Proportionate Share of the Net Pension Liability	\$ 2,773,679	\$ 634,396	\$ (1,162,754)
City's Proportionate Share of the Net Pension Liability	2,867,289	655,806	3,270,135
		Current	
	1% Decrease	Assumption	1% Increase
PFRS	(6.0%)	(7.0%)	(8.0%)
City's Proportionate Share of the Net Pension Liability	\$ 16,857,352	\$ 4,664,651	\$ (5,517,669)

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of the respective valuation dates were as follows:

	Dollars in Thousands	
	ERS	PFRS
Measurement Date	March 31, 2019	March 31, 2019
Employers' Total Pension Liability	\$ 189,803,429	\$ 34,128,100
Plan Net Position	(182,718,124)	(32,451,037)
Employers' Net Pension Liability	\$ 7,085,305	\$ 1,677,063
Ratio of Plan Net Position to the Employers' Total Pension Liability	96.3%	95.1%

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Payables to the Pension Plan

Employer contributions are paid annually based on the Systems' fiscal year which ends on March 31st. Accrued retirement contributions as of December 31, 2019 represent the projected employer contribution for the period of April 1, 2019 through December 31, 2019 based on estimated wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of December 31, 2019 amounted to \$0- for ERS and \$1,863,137 for PFRS, which is reported within accrued liabilities.

Current Year Activity

The following is a summary of current year activity:

City - ERS	Beginning Balance	Change	Ending Balance
Net Pension Liability	\$ (287,638)	\$ (368,168)	\$ (655,806)
Deferred Outflows of Resources	1,096,644	(418,490)	678,154
Deferred Inflows of Resources	(1,083,130)	745,690	(337,440)
Total	<u>\$ (274,124)</u>	<u>\$ (40,968)</u>	<u>\$ (315,092)</u>

PFRS	Beginning Balance	Change	Ending Balance
Net Pension Liability	\$ (2,776,389)	\$ (1,888,262)	\$ (4,664,651)
Deferred Outflows of Resources	7,117,128	(2,394,942)	4,722,186
Deferred Inflows of Resources	(5,952,464)	3,846,935	(2,105,529)
Total	<u>\$ (1,611,725)</u>	<u>\$ (436,269)</u>	<u>\$ (2,047,994)</u>

EWB - ERS	Beginning Balance	Change	Ending Balance
Net Pension Liability	\$ (278,322)	\$ (356,074)	\$ (634,396)
Deferred Outflows of Resources	1,039,110	(375,532)	663,578
Deferred Inflows of Resources	(1,048,936)	723,696	(325,240)
Total	<u>\$ (288,148)</u>	<u>\$ (7,910)</u>	<u>\$ (296,058)</u>

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

***Note 8* Short Term Debt**

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

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

The City accounts for and RANs, TANs, and BANs as current obligations and records them in the fund to which they apply. TANs of \$5,000,000, at an interest rate of 3.0% maturing on May 22, 2020, and BANs of \$3,499,645 at an interest rate of 3.0% maturing on July 10, 2020, were outstanding at December 31, 2019.

Changes in short-term debt are as follows:

	Payable at 12/31/2018	Issued	Redeemed	Payable at 12/31/2019
BANs	\$ 6,122,005	\$ 3,499,645	\$ (6,122,005)	\$ 3,499,645
TANs	5,450,000	5,000,000	(5,450,000)	5,000,000
Total	<u>\$ 11,572,005</u>	<u>\$ 8,499,645</u>	<u>\$ (11,572,005)</u>	<u>\$ 8,499,645</u>

Interest expense on short-term debt is calculated as follows:

Interest Paid	\$ 402,750
Less Interest Accrued in Prior Year	(221,055)
Add Interest Accrued in Current Year	<u>140,037</u>
Total	<u>\$ 321,732</u>

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

***Note 9* Long Term Debt**

Constitutional Debt Limit

At December 31, 2019, the total outstanding indebtedness of the City, including the Elmira Water Board, aggregated to \$35,665,701. Of this amount, \$29,899,195 was subject to the City's constitutional debt limit, and represented approximately 77.9% of its debt limit.

Serial Bonds

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

Other Long-term Liabilities

In addition to the above long-term debt, the local government had the following noncurrent liabilities:

- Compensated absences represent the value of earned and unused portion of the liability for compensated absences. The liability is liquidated in the General, Special Grant, and Miscellaneous Special Revenue Funds.
- Pension obligations represent the supplemental retirement payment for employees under General Municipal Law §207a: \$955,853; the amortization of the annual retirement system obligation: \$1,084,258, and are liquidated in the General Fund. The amortization of the annual retirement system obligation is for 10 years at 8%.
- Workers' compensation liability represents the City's share of the Public Entity Trust of New York deficit. The amortization of the liability is for 20 years at 3%. This liability is liquidated in the General Fund.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 9 Long Term Debt - Continued

Changes in Long-term Liabilities

The following is a summary of changes in long-term liabilities for the year ended December 31, 2019:

	Payable at 12/31/2018	Additions	Deletions	Payable at 12/31/2019	Amount Due Within One Year
Bonds	\$ 19,538,020	\$ 5,000,000	\$ (3,138,470)	\$ 21,399,550	\$ 2,364,230
Unamortized Premium	44,317	405,960	(10,100)	440,177	35,874
Total Bonds	<u>19,582,337</u>	<u>5,405,960</u>	<u>(3,148,570)</u>	<u>21,839,727</u>	<u>2,400,104</u>
 Pension Obligations - §207	960,973	44,963	(50,083)	955,853	50,640
Pension Obligations - Amortization	1,341,666		(257,408)	1,084,258	266,052
Workers' Compensation Liability	488,495		(19,475)	469,020	20,068
Compensated Absences	2,210,931	88,685		2,299,616	
 Total	<u>\$ 24,584,402</u>	<u>\$ 5,539,608</u>	<u>\$ (3,475,536)</u>	<u>\$ 26,648,474</u>	<u>\$ 2,736,864</u>
	Beginning Balance	Issued	Redeemed	Ending Balance	Amounts Due Within One Year
Deferred Charges on Defeased Debt	\$ (71,402)	\$	\$ 16,273	\$ (55,129)	\$ (11,081)
 Total	<u>\$ (71,402)</u>	<u>\$ -</u>	<u>\$ 16,273</u>	<u>\$ (55,129)</u>	<u>\$ (11,081)</u>

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 9 Long Term Debt - Continued

Summary of Serial Bonds

As of December 31, 2019, serial bonds, including issue and maturity dates and interest rates, consisted of the following:

<u>Description of Issue</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Payable to Maturity</u>
2008 Public Improvement	05/2008	05/2029	4.00-5.00%	\$ 3,653,700
2009 Public Improvement	05/2009	05/2022	4.00-4.25%	605,000
2010 Public Improvement	05/2010	05/2024	3.50-4.00%	1,125,000
2011 Public Improvement	09/2011	09/2024	1.00-3.75%	1,205,000
2012 Public Improvement	06/2012	06/2026	0.80-3.00%	1,085,000
2013 Public Improvement	04/2013	07/2027	2.00-2.625%	2,072,200
2014 Public Improvement	04/2014	04/2025	1.00-3.00%	1,595,000
2014 Advance Refunding Bond	03/2014	08/2027	1.75-5.00%	710,000
2015 Public Improvement	05/2015	05/2025	2.00-2.15%	1,828,650
2016 Public Improvement	07/2016	07/2031	3.00-3.25%	2,520,000
2019 Public Improvement	07/2019	07/2033	5.00%	5,000,000
Subtotal Bonds				<u>21,399,550</u>
Add Unamortized Premium				<u>440,177</u>
Total Bonds				<u><u>\$ 21,839,727</u></u>

Interest expense on long-term debt is calculated as follows:

Interest Paid	\$ 662,852
Plus Amortization of Deferred Charges on Defeased Debt	16,273
Less Amortization of Premium	(10,100)
Less Interest Accrued in Prior Year	(152,746)
Add Interest Accrued in Current Year	<u>247,419</u>
Total	<u><u>\$ 763,698</u></u>

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 9 Long Term Debt - Continued

Future Debt Service Requirements

The following tables summarize the City's future debt service requirements as of December 31, 2019:

Year	Serial Bonds		Total Serial Bonds
	Principal	Interest	
2020	\$ 2,364,230	\$ 760,144	\$ 3,124,374
2021	2,429,320	690,195	3,119,515
2022	2,518,260	609,353	3,127,613
2023	2,388,420	528,841	2,917,261
2024	2,468,080	446,148	2,914,228
2025-2029	6,961,240	1,231,068	8,192,308
2030-2033	2,270,000	244,865	2,514,865
Total	\$ 21,399,550	\$ 4,510,614	\$ 25,910,164

Year	Pension Amortization		Workers' Compensation		Total Pension Amortization and Workers' Compensation
	Principal	Interest	Principal	Interest	
2020	\$ 316,692	\$ 36,660	\$ 20,068	\$ 13,796	\$ 387,216
2021	326,607	27,720	20,678	13,186	388,191
2022	335,849	18,478	21,307	12,557	388,191
2023	253,626	8,921	21,955	11,909	296,411
2024	108,579	1,794	22,623	11,241	144,237
2025-2029	258,075		123,865	45,455	427,395
2030-2034	197,899		143,884	25,436	367,219
2035-2039	184,390		94,640	4,328	283,358
2040-2041	58,394				58,394
Total	\$ 2,040,111	\$ 93,573	\$ 469,020	\$ 137,908	\$ 2,740,612

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 9 Long Term Debt - Continued

Elmira Water Board Long Term Debt

Long term debt of the Elmira Water Board is summarized as follows as of December 31, 2019:

	Year Ended 12/31/2019		
	Interest Payments	Principal Payments	Balance at 12/31/2019
Bond payable in annual installments varying from \$95,000 to \$110,000 through November 2024 plus interest varying from 4.72% to 4.87%, payable semi-annually.	\$ 14,865	\$ 95,000	\$ 515,000
Bond payable in annual installments varying from \$115,000 to \$155,000 through August 2027 plus interest varying from 2.25% to 5.00%, payable semi-annually. (Refinanced in 2014)	39,894	115,000	1,045,000
Bond payable in annual installments varying from \$30,000 to \$35,000 through November 2024 plus interest varying from 6.01% to 6.18%, payable semi-annually. (Refinanced in 2012)	3,579	30,000	165,000
Bond payable in annual installments varying from \$10,000 to \$15,000 through August 2019 plus interest at 1.75%, payable semi-annually. (Refinanced in 2014)	175	10,000	-
Bond payable in annual installments varying from \$70,000 to \$107,400 through May 2029 plus interest varying from 4.25% to 5.00%, payable semi-annually.	43,798	70,000	896,300
Bond payable in annual installments varying from \$32,800 to \$39,600 through July 2027 plus interest varying from 2.00% to 2.63%, payable semi-annually.	7,046	32,800	292,800
Bond payable in annual installments varying from \$48,730 to \$54,560 through May 2025 plus interest varying from 2.00% to 2.125%, payable semi-annually.	6,849	48,730	311,350
Capital lease payable in annual installments of \$32,837 including interest at 2.855% through July 2020. Collateralized by certain equipment.	1,797	31,039	31,925
Total Principal and Interest	\$ 118,003	\$ 432,569	
Total Bonds Payable			3,257,375
Less Current Portion			(427,695)
Total			\$ 2,829,680

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 9 **Long Term Debt - Continued**

Elmira Water Board Long Term Debt - Continued

A summary of changes in noncurrent liabilities is as follows:

	Balance at 12/31/2018	Additions	Deletions	Balance at 12/31/2019
Bonds	\$ 3,626,980	\$	\$ (401,530)	\$ 3,225,450
Capital Lease	62,964		(31,039)	31,925
Total	\$ 3,689,944	\$ -	\$ (432,569)	\$ 3,257,375

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

	2019
Current Portion	\$ 427,695
Noncurrent Portion	2,829,680
Total	\$ 3,257,375

A summary of maturing debt service requirements follows:

	Bonds		
Year	Principal	Interest	Total
2020	\$ 427,695	\$ 126,655	\$ 554,350
2021	410,680	112,049	522,729
2022	426,740	97,398	524,138
2023	436,580	81,565	518,145
2024	451,920	62,445	514,365
Thereafter	1,103,760	103,806	1,207,566
Total	\$ 3,257,375	\$ 583,918	\$ 3,841,293

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

***Note 10* Postemployment Benefits Other Than Pensions (OPEB)**

General Information About the OPEB Plan

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

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

Employees Covered by Benefit Terms - At December 31, 2019, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries	
Currently Receiving Benefit Payments	159
Inactive Employees Entitled to	
but Not Yet Receiving Benefit Payments	-
Active Employees	<u>154</u>
Total	<u><u>313</u></u>

Total OPEB Liability

The City's total OPEB liability of \$37,164,543 was measured on January 1, 2019 and determined by an actuarial valuation as of January 1, 2018.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

***Note 10* Postemployment Benefits Other Than Pensions (OPEB) - Continued**

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Single Discount Rate	4.1%
Salary Scale	3.0%
Rate of Inflation	2.4%

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

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

Mortality rates were based on RHP-2014 combined mortality, and then adjusted for mortality improvements with Scale MP-2018 mortality improvement scale on a fully generational basis.

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

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

The actuarial assumptions used in the January 1, 2018 valuation were consistent with the requirements of GASB Statement No. 75 and Actuarial Standards of Practice (ASOPs).

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 10 Postemployment Benefits Other Than Pensions (OPEB) - Continued

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2018	\$ 38,835,361
Changes for the Year	
Service Cost	1,455,758
Interest Cost	1,352,520
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	-
Changes in Assumptions	(2,531,747)
Benefit Payments	(1,947,349)
Net Change	<u>(1,670,818)</u>
Balance at December 31, 2019	<u>\$ 37,164,543</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.44% percent in 2018 to 4.1% in 2019.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 - percentage-point lower (3.1%) or 1-percentage-point higher (5.1%) than the current discount rate:

	1% Decrease (3.1%)	Discount Rate (4.1%)	1% Increase (5.1%)
Total OPEB Liability	\$ 41,097,163	\$ 37,164,543	\$ 33,750,450

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

	1% Decrease (2.9% to 9.0%)	Healthcare Cost Trend Rate (3.9% to 10.0%)	1% Increase (4.9% to 11.0%)
Total OPEB Liability	\$ 32,784,799	\$ 37,164,543	\$ 42,458,721

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 10 Postemployment Benefits Other Than Pensions (OPEB) - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the City recognized OPEB expense of \$945,112.

At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 8,364,019
Changes in Assumptions or Other Inputs	2,097,776	2,129,244
Contributions Subsequent to Measurement Date	1,927,085	-
Total	\$ 4,024,861	\$ 10,493,263

City contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the OPEB liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	Amount
2020	\$ (1,863,166)
2021	(1,863,166)
2022	(1,863,166)
2023	(1,863,166)
2024	(826,094)
2025 and Thereafter	(116,729)

Current Year Activity

The following is a summary of current year activity:

	Beginning Balance	Change	Ending Balance
OPEB Liability	\$ 38,835,361	\$ (1,670,818)	\$ 37,164,543
Deferred Outflows of Resources	(4,534,117)	509,256	(4,024,861)
Deferred Inflows of Resources	10,313,674	179,589	10,493,263
Total	\$ 44,614,918	\$ (981,973)	\$ 43,632,945

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

***Note 10* Postemployment Benefits Other Than Pensions (OPEB) - Continued**

Elmira Water Board (EWB)

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

EWB - Total OPEB Liability

The Board recognized a total OPEB liability of \$2,121,145 as of December 31, 2019. The total OPEB liability at December 31, 2019 was measured and determined by an actuarial valuation as of January 1, 2019.

EWB - Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.10%
Salary Scale	3.00%
Rate of Inflation	2.20%
Healthcare Cost Trend Rate	4.40% to 4.03% in 2088
Cost Method	Entry Age Normal

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

Mortality rates are based on the sex-distinct RPH-2014 Mortality Tables for employees and health annuitants, adjusted backwards to 2006 with Scale MP-2014, and projected forward with scale MP-2017.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

***Note 11* Interfund Activity**

Individual fund balances as of December 31, 2019 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>	<u>Interfund Revenues</u>	<u>Interfund Expenditures</u>
Governmental Funds				
Major Funds:				
General Fund	\$ 162,104	\$ 582,621	\$ 424,238	\$ 3,368,924
Special Grant Fund	89,482			
Permanent Fund				77,207
Capital Projects Fund	454,064	602,577		424,238
Non-Major Funds	<u>641,652</u>	<u>162,104</u>	<u>3,446,131</u>	
Total	<u>\$ 1,347,302</u>	<u>\$ 1,347,302</u>	<u>\$ 3,870,369</u>	<u>\$ 3,870,369</u>

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

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

Note 12 Fund Balances

Fund Balance Detail

At December 31, 2019, nonspendable, restricted and assigned fund balances in the governmental funds were as follows:

	General Fund	Special Grant Fund	Permanent Fund	Capital Projects Fund	Non-Major Funds
Nonspendable					
Prepaid Expenses	\$ 131,769	\$	\$	\$	\$
Permanent Fund Principal			2,792,841		
Total Non-Spendable Fund Balance	<u>\$ 131,769</u>	<u>\$ -</u>	<u>\$ 2,792,841</u>	<u>\$ -</u>	<u>\$ -</u>
Restricted					
Insurance Reserves	\$ 312,599	\$	\$	\$	\$
Home and Community Service		178,947			
Capital Projects				524,414	
Other Restricted Fund Balance					33,238
Debt					440,475
Total Restricted Fund Balance	<u>\$ 312,599</u>	<u>\$ 178,947</u>	<u>\$ -</u>	<u>\$ 524,414</u>	<u>\$ 473,713</u>
Assigned					
Encumbered for:					
General Governmental Support	\$ 10,910	\$	\$	\$	\$
Public Safety	15,821				
Transportation	500				
Home and Community Services	52,002				
Remaining Fund Balance					70,894
Total Assigned Fund Balance	<u>\$ 79,233</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,894</u>

General Fund Restricted Fund Balances

Portions of fund balance are restricted and are not available for current expenditures as reported in the Governmental Funds Balance Sheet. Balances and activity for the year ended December 31, 2019 of the General Fund restricted reserves were as follows:

General Fund Reserves	Beginning Balance	Additions	Appropriated	Ending Balance
Insurance Reserve	\$ 312,599	\$	\$	\$ 312,599
Total Restricted Fund Balance	<u>\$ 312,599</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 312,599</u>

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

***Note 12* Fund Balances - Continued**

Elmira Water Board Restricted Net Position

Certain net assets are restricted by grantors or by law through the Water Board's charter. At December 31, 2019 this amount totaled \$777,711 and consisted of net assets restricted for the Water System Improvement Fund, System Wide Improvement Fund, and Capital Reserve Fund.

***Note 13* Judgments and Claims**

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

The City was a member of the Public Entity Trust of New York (PETNY). PETNY became insolvent in 2008. The New York State Worker's Compensation Board did a forensic review of PETNY's operations. During 2016, the City reached a settlement agreement with the New York State Workers' Compensation Board of \$508,946, which will be paid over the next 19 years at a rate of 3%. See Note 9 for further information.

In addition, several major tax certiorari proceedings are pending. This may result in financial exposure to the City of up to \$200,000.

***Note 14* Summary of Significant Commitments and Contingencies**

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

The City is a defendant in various lawsuits. Although the outcome of these suits is not presently determinable, in the opinion of the City's Corporation Counsel, the resolution of these matters will not have a material adverse effect on the financial condition or results of operations.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

***Note 15* Tax Abatements**

For the year ended December 31, 2019, the City was subject to tax abatements negotiated by the Chemung County Industrial Development Agency (IDA), and New York State.

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

New York State enters into tax agreements with businesses under §581-a of the Real Property Tax Law. This gives the owners of residential properties the right to have their properties valued, for real property taxation purposes, by the “capitalization of income” method. Information relevant to disclosure of the programs for the year ended December 31, 2019 is as follows:

	<u>Tax Value</u>	<u>Amount Received</u>	<u>Taxes Abated</u>
Chemung County IDA			
Economic Development	\$ 248,284	\$ 211,658	\$ 36,626
581-a Program	<u>279,050</u>	<u>83,902</u>	<u>195,148</u>
Total	<u>\$ 527,334</u>	<u>\$ 295,560</u>	<u>\$ 231,774</u>

***Note 16* Subsequent Events**

On June 3, 2020, the City issued \$4,750,000 in tax anticipation notes at an interest rate of 4.0%.

On July 9, 2020, the City issued \$4,500,000 in public improvement bonds at an interest rate of 5%.

In March 2020, the COVID-19 coronavirus outbreak was declared a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies and financial markets of many countries, including the area in which the City exists. While it is unknown how long these conditions will last and what the complete financial effect will be, the City expects disruptions to businesses and residents, which could negatively impact operating results in future periods.

CITY OF ELMIRA

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

***Note 17* Restatement**

During the year, City management corrected an error in the Capital Projects Fund and Governmental Activities opinion units to match reimbursable revenue with expenditures.

The City's December 31, 2018 net position (deficit) has been restated to reflect the following:

Net Position (Deficit) Beginning of Year	\$ (32,222,357)
Changes in Net Position	
Correction of an Error	<u>1,293,860</u>
Net (Deficit) Beginning of Year, as Restated	<u><u>\$ (30,928,497)</u></u>

CITY OF ELMIRA

BUDGETARY COMPARISON SCHEDULE GENERAL FUND - NON-GAAP BUDGET BASIS FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Final Budget	Actual	Encumbrances	Variance
REVENUES					
Real Property Taxes	\$ 14,996,876	\$ 14,996,876	\$ 15,075,022	\$	\$ 78,146
Real Property Tax Items	447,163	447,162	907,295		460,133
Nonproperty Tax Items	5,779,945	5,779,944	6,182,156		402,212
Departmental Income	4,373,231	4,373,231	4,474,048		100,817
Intergovernmental Charges	785,854	644,098	821,339		177,241
Use of Money and Property	22,501	22,501	57,517		35,016
Licenses and Permits	317,200	317,200	441,620		124,420
Fines and Forfeitures	194,795	194,795	209,265		14,470
Sale of Property and Compensation for Loss	26,000	26,000	50,237		24,237
Miscellaneous Local Sources	185,000	185,000	133,486		(51,514)
Interfund Revenues	54,000	54,000	70,882		16,882
State Sources	5,007,213	4,863,213	5,086,920		223,707
Federal Sources			90,128		90,128
Total Revenues	32,189,778	31,904,020	33,599,915	-	1,695,895
EXPENDITURES					
General Governmental Support	2,955,069	2,178,669	2,167,759	10,910	-
Public Safety	12,236,225	12,700,097	12,684,276	15,821	-
Transportation	1,331,335	1,127,869	1,127,369	500	-
Economic Assistance and Opportunity	153,207	153,207	149,111		4,096
Culture and Recreation	933,456	868,648	832,758		35,890
Home and Community Services	1,018,625	1,026,757	974,755	52,002	-
Employee Benefits	9,206,927	9,331,906	9,309,986		21,920
Debt Service:					
Principal	48,950	485,883	485,883		-
Interest	512,060	512,060	462,443		49,617
Total Expenditures	28,395,854	28,385,096	28,194,340	79,233	111,523
Excess of Revenues (Expenditures)	3,793,924	3,518,924	5,405,575	(79,233)	1,807,418
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In			424,238		424,238
Interfund Transfers (Out)	(3,643,924)	(3,368,924)	(3,368,924)		-
Total Other Financing Sources (Uses)	(3,643,924)	(3,368,924)	(2,944,686)	-	424,238
Excess of Revenues and Other Financing Sources over (Expenditures) and Other (Uses)	150,000	150,000	2,460,889	\$ (79,233)	\$ 2,231,656
Planned Fund Balance	(150,000)	(150,000)			
Net Change in Fund Balance	\$ -	\$ -	2,460,889		
Fund Balance (Deficit), Beginning			(916,021)		
Fund Balance (Deficit), Ending			\$ 1,544,868		

See Notes to Required Supplementary Information

CITY OF ELMIRA

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

	2019	2018	2017
Service Cost	\$ 1,455,758	1,505,050	\$ *
Interest Cost	1,352,520	1,786,296	*
Changes of Benefit Terms	-	-	*
Differences Between Expected and Actual Experience	-	(12,263,329)	*
Changes in Assumptions or Other Inputs	(2,531,747)	3,075,760	*
Benefit Payments	(1,947,349)	(2,039,700)	*
	<u>(1,670,818)</u>	<u>(7,935,923)</u>	*
Total OPEB Liability - Beginning	<u>38,835,361</u>	<u>46,771,824</u>	*
Total OPEB Liability - Ending	<u>\$ 37,164,543</u>	<u>\$ 38,835,361</u>	<u>46,771,824</u>
Covered Employee Payroll	\$ 13,581,624	10,858,870	\$ *
Total OPEB Liability as a Percentage of Covered Payroll	274%	358%	*

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The discount rate in effect for this period is 4.10%

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

See Notes to Required Supplementary Information

2016	2015	2014	2013	2012	2011	2010
\$ *	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
\$ *	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *
\$ *	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *
*	*	*	*	*	*	*

CITY OF ELMIRA

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Employees' Retirement System			
Contractually Required Contribution	\$ 510,106	\$ 485,777	\$ 691,934
Contributions in Relation to the Contractually Required Contribution	(510,106)	(485,777)	(691,934)
Contribution Deficiency (Excess)	-	-	-
City's Covered - Employee Payroll	4,600,088	4,492,889	5,279,293
Contributions as a Percentage of Covered - Employee Payroll	11.1%	10.8%	13.1%
 Police and Fire Retirement System			
Contractually Required Contribution	2,337,055	2,313,204	2,478,784
Contributions in Relation to the Contractually Required Contribution	(2,337,055)	(2,313,204)	(2,478,784)
Contribution Deficiency (Excess)	-	-	-
City's Covered - Employee Payroll	9,721,225	9,503,939	9,645,059
Contributions as a Percentage of Covered - Employee Payroll	24.0%	24.3%	25.7%

(1) Elmira Water Board Portion Not Reported, as Information Is Not Readily Available

See Notes to Required Supplementary Information

2016	2015	2014	2013	2012	2011	2010
\$ 967,005	\$ 868,141	\$ 947,134	\$ 1,185,963	\$ 1,099,263	\$ 726,097	\$ 492,266
(967,005)	(868,141)	(947,134)	(1,185,963)	(1,099,263)	(726,097)	(492,266)
-	-	-	-	-	-	-
4,428,674	4,911,729	4,923,439	6,619,513	6,577,716	6,335,467	6,095,363
21.8%	17.7%	19.2%	17.9%	16.7%	11.5%	8.1%
2,379,966	2,221,609	1,557,403	2,430,186	1,946,896	1,611,439	1,400,036
(2,379,966)	(2,221,609)	(1,557,403)	(2,430,186)	(1,946,896)	(1,611,439)	(1,400,036)
-	-	-	-	-	-	-
9,649,224	9,746,611	10,150,265	9,647,130	9,557,784	9,088,633	9,081,986
24.7%	22.8%	15.3%	25.2%	20.4%	17.7%	15.4%

CITY OF ELMIRA

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Employees' Retirement System			
City's Proportion of the Net Pension Liability	0.0092558%	0.0089123%	0.0129363%
City's Proportionate Share of the Net Pension Liability	\$ 655,806	\$ 287,638	\$ 1,215,527
City's Covered-employee Payroll During the Measurement Period	2,618,184	2,547,382	4,079,676
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-employee Payroll	25.05%	11.29%	29.79%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.3%	98.2%	94.7%
 Police and Fire Retirement System			
City's Proportion of the Net Pension Liability	0.2781440%	0.2746841%	0.2852966%
City's Proportionate Share of the Net Pension Liability	4,664,651	2,776,389	5,913,205
City's Covered-employee Payroll During the Measurement Period	9,777,551	9,412,735	9,722,501
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-employee Payroll	47.71%	29.50%	60.82%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.1%	96.9%	93.5%

See Notes to Required Supplementary Information

2016	2015
0.0181458%	0.0184513%
\$ 3,014,544	\$ 623,330
4,900,635	4,944,661
61.51%	12.61%
90.7%	97.9%
0.3135428%	0.3048065%
9,283,335	839,009
9,624,798	10,112,051
96.45%	8.30%
90.2%	99.0%

CITY OF ELMIRA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2019

***Note 1* Budgetary Data**

Budget Policies - The budget policies are as follows:

- No later than November 15, the City Manager submits a tentative budget to the City Council for the fiscal year commencing the following January 1. The tentative budget includes proposed expenditures and the proposed means of financing for all funds, except for the Special Grant, Agency, and Risk Retention Funds.
- After public hearings are conducted to obtain taxpayer comments, no later than the first meeting in March, the City Council adopts the budget.
- All modifications of the budget must be approved by the City Council.
- Budgetary controls are established for the Capital Projects and Special Grant Funds through resolutions authorizing individual projects, which remain in effect for the life of the project.

Encumbrances

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

Budget Basis of Accounting

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

***Note 2* Reconciliation of the General Fund Budget Basis to U.S. GAAP**

No adjustment is necessary to convert the General Fund's excess of revenues and other sources over expenditures and other uses on the U.S. GAAP basis to the budget basis, as encumbrances are presented in a separate column and are not included in the actual results at December 31, 2019.

***Note 3* Schedule of Changes in the City's Total OPEB Liability and Related Ratios**

Changes of assumptions and other inputs reflected the effect of changes in the discount rate each period. The following are the discount rates in each period.

2019 - 4.10%

2018 - 3.44%

CITY OF ELMIRA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2019

***Note 4* Schedule of the City's Proportionate Share of the Net Pension Liability**

The Schedule of the City's Proportionate Share of the Net Pension Liability, required supplementary information, presents five years of information. This schedule will present ten years of information as it becomes available from the pension plans.

***Note 5* Schedule of City's Contributions - NYSLRS Pension Plans and Schedules of the City's Proportionate Share of the Net Pension Liability**

NYSLRS

Changes in Benefit Terms

There were no significant legislative changes in benefits.

Changes of Assumptions

There were changes in the economic (investment rate of return, inflation, COLA, and salary scales) and demographic (pensioner mortality and active member decrements) assumptions used in the April 1, 2018 actuarial valuation.

Methods and Assumptions Used in Calculations of Actuarially Determined Contributions

The April 1, 2018 actuarial valuation determines the employer rates for contributions payable in fiscal year 2019. The following actuarial methods and assumptions were used:

Actuarial Cost Method	The System is funded using the Aggregate Cost Method. All unfunded actuarial liabilities are evenly amortized (as a percentage of projected pay) over the remaining worker lifetimes of the valuation cohort.
Asset Valuation Period	5-year level smoothing of the difference between the actual gain and the expected gain using the assumed investment rate of return.
Inflation	2.5%
Salary Scale	3.8% in ERS, 4.5% in PFRS, indexed by service.
Investment Rate of Return	7.0% compounded annually, net of investment expenses, including inflation.
Cost of Living Adjustments	1.3% annually.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elmira (the City) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 23, 2020. Our report includes a reference to other auditors who audited the financial statements of the Elmira Water Board, as described in our report on the City's financial statements. The financial statements of the Elmira Water Board were not audited in accordance with *Governmental Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

INSERO & Co. CPAs, LLP

The Highest Standard | (800) 232-9547 | www.inserocpa.com

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a material weakness. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency [2019-001].

City of Elmira's Response to Findings

City of Elmira's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. City of Elmira's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, flowing style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
July 23, 2020

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

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

Report on Compliance for Each Major Federal Program

We have audited the City of Elmira's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2019. The City's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Respectfully submitted,



Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
July 23, 2020

CITY OF ELMIRA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass - Through Grantor Program Title	Federal CFDA #	Pass - Through Grantor No.	Passed Through to Subrecipients	Expenditures
U.S. Department of Housing and Urban Development				
Community Development Block Grants				
Entitlement Grants Cluster:				
Community Development Block Grants/ Entitlement Grants	14.218	N/A	\$ 145,624	\$ 606,483
Total Community Development Block Grants Entitlement Grants Cluster			145,624	606,483
\$108 Loan Guarantee Program	14.248	N/A		397,705
Home Investment Partnerships Programs	14.239	N/A		339,862
Total U.S. Department of Housing and Urban Development			145,624	1,344,050
U.S. Department of Justice				
Passed through Office of Victim Services				
Crime Victim Assistance	16.575	C100123		90,128
Total U.S. Department of Justice				90,128
U.S. Department of Transportation				
Passed Through NYS Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	D034657		3,489,036
Highway Planning and Construction	20.205	D035293		101,979
Highway Planning and Construction	20.205	D035294		7,799
Highway Planning and Construction	20.205	D035503		1,225,976
Highway Planning and Construction	20.205	D035504		518,008
Highway Planning and Construction	20.205	D035708		160,339
Total Highway Planning and Construction Cluster and U.S. Department of Transportation			-	5,503,137
Total Expenditures of Federal Awards			\$ 145,624	\$ 6,937,315

N/A - Indicates Direct Award

See Notes to Schedule of Expenditure of Federal Awards

CITY OF ELMIRA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS DECEMBER 31, 2019

***Note 1* Basis of Presentation**

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

***Note 2* Basis of Accounting**

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

***Note 3* Indirect Cost Rate**

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

***Note 4* Matching Costs**

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

***Note 5* Revolving Loan Programs**

The City operates a revolving loan program utilizing federal financial assistance received under current and prior Community Development Block Grants (CDBG) and prior Home Investment Partnership Programs (HOME). Loans outstanding at December 31, 2019 under these programs, reported as part of loans receivable in the City's basic financial statements, are as follows:

Loans Receivable - CDBG	\$ 1,854,245
Loans Receivable - AHC	693,260
Loans Receivable - HOME	<u>523,048</u>
Total Loans Receivable	3,070,553
Less: Allowance for Uncollectible Accounts	<u>-</u>
Net Loans Receivable	<u><u>\$ 3,070,553</u></u>

***Note 6* Other Disclosures**

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

CITY OF ELMIRA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS DECEMBER 31, 2019

Section I - Summary of Auditors' Results

Financial Statements

Type of Auditors' Report issued

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

___ yes √ no

Significant deficiency(ies) identified that are not
considered to be material weakness(es)?

√ yes ___ none reported

Noncompliance material to financial statements noted?

___ yes √ no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

___ yes √ no

Significant deficiency(ies) identified that
are not considered to be material weakness(es)?

___ yes √ none reported

Type of Auditors' Report issued on compliance
for major programs:

Unmodified

Any audit findings disclosed that are required
to be reported in accordance with §2 CFR 200.516(a)
of OMB Uniform Guidance?

___ yes √ no

Identification of major programs:

CFDA Numbers

Name of Federal Program or Cluster

20.205

Highway Planning and Construction

Dollar threshold used to distinguish between
type A and type B programs

\$750,000

Auditee qualified as low-risk auditee

___ yes √ no

CITY OF ELMIRA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS DECEMBER 31, 2019

Section II - Financial Statement Findings

2019-001 - Restatement

Condition:

During our current year audit, the Capital Projects Fund was restated to correct a significant error to match reimbursable revenue with expenditures.

Criteria:

State matching grant revenue should be recorded in the same period as the expenditures.

Cause/Effect:

State matching grant revenue was received via automated clearing house payment within the City's Community Development Fund bank account. Funds were subsequently transferred to the Capital Projects Fund, without being earmarked as a reimbursement receipt.

Recommendation:

We recommend reconciliations be kept tracking all expenditures and requests for reimbursement to ensure proper matching of revenues and expenditures.

Management Response:

Management tracks expenditures and requests for reimbursement. However, this error occurred at the start of 2019, following a period of significant staff turnover. As a result, a rule that impacts the recognition of General Fund revenues and receivables was inadvertently applied to the Capital Projects Fund. Staff has been trained and mechanisms put in place to ensure proper matching of revenues and expenditures so that this may be avoided in the future.

Section III - Federal Award Findings and Questioned Costs: None.

MANAGEMENT COMMENT LETTER

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

In planning and performing our audit of the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Elmira (the City) for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America (U.S. GAAP), we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

This does not affect our report dated July 23, 2020 on the financial statements of the City of Elmira.

SIGNIFICANT DEFICIENCY

Current Year Finding

Restatement

Finding:

During our current year audit, the Capital Projects Fund was restated to correct a significant error to match reimbursable revenue with expenditures.

Recommendation:

We recommend management track all expenditures and requests for reimbursement to ensure proper matching of revenues and expenditures. These reconciliations should be maintained.

OTHER MATTERS

Current and Prior Year Finding

Untimely Filing of Information

Finding:

The City failed to file their Annual Update Document with the Office of the New York State Controller within 120 days of year end as required by General Municipal Law.

Recommendation:

We recommend the City management strive to meet deadlines as required by General Municipal Law.

Prior Year Findings Resolved

Bank Statement Reconciliations

Prior Year Finding:

During our prior year audit, bank accounts were not correctly reconciled to the general ledger.

Resolution:

Bank statements are reconciled to the general ledger on a monthly basis.

Inaccurate Financial Information

Prior Year Finding:

During our prior year audit, numerous audit adjustments were required to correct misstatements. Professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. Audit adjustments that, either individually or in the aggregate, may have a significant effect on the City's financial reporting process were reviewed, approved, and posted by management.

Resolution:

Monthly reconciliation of general ledger balances were performed in the current year.

DISCUSSION ITEM

Impact of Future Standards of the Governmental Accounting Standards Board (GASB)

The City is in the process of assessing the future effects of each of the following:

- The Government Accounting Standards Board (GASB) has issued Statement No. 87, "Leases," effective for the year ending December 31, 2020. However, this effective date was delayed to the year ended December 31, 2022, based on the issuance of GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance."

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

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with City personnel, and we will be pleased to discuss this in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendations.

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

Respectfully submitted,

A handwritten signature in black ink that reads "Inero & Co. CPAs, LLP". The signature is written in a cursive, slightly stylized font.

Inero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
July 23, 2020

CITY OF ELMIRA

Elmira, New York

STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT

For the Year Ended
December 31, 2019



CITY OF ELMIRA
STATE TRANSPORTATION ASSISTANCE
EXPENDED REPORT

TABLE OF CONTENTS

Independent Auditors' Report on Compliance and Controls Over State Transportation Assistance Expended Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-3
Schedule of State Transportation Assistance Expended	4
Notes to Schedule of State Transportation Assistance Expended	5
Schedule of Findings and Questioned Costs for State Transportation Assistance Expended	6



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

City Council
City of Elmira
Elmira, New York

Report on Compliance

We have audited the City of Elmira's (the City) compliance with the types of compliance requirements described in the Title 17 of the New York State Codes, Rules and Regulations (NYCRR) Part 43 of the New York State Codification of Rules and Regulations (NYCRR) that could have a direct and material effect on each state transportation assistance programs tested for the year ended December 31, 2019. The programs tested are identified in the summary of audit results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each state transportation assistance program tested.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's state transportation assistance programs tested based on our audit of the types of requirements referred to above.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 17 of the NYCRR Part 43. Those standards and Title 17 of the NYCRR Part 43 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above, that could have a direct and material effect on the state transportation assistance programs tested, has occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with each state transportation assistance programs tested. However, our audit does not provide a legal determination of the City's compliance with those requirements.

INSERO & Co. CPAs, LLP

The Highest Standard | (800) 232-9547 | www.inserocpa.com

Opinion on Each State Transportation Assistance Program Tested

In our opinion, the City complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its state transportation assistance programs tested for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the City of Elmira is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state transportation assistance programs tested. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the state transportation assistance programs tested to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance in accordance with Title 17 of the NYCRR Part 43, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Schedule of State Transportation Assistance Expended

We have audited the financial statements of the City of Elmira as of December 31, 2019 and for the year ended December 31, 2019 and have issued our report thereon dated July 23, 2020. Our audit was performed for the purpose of forming an opinion on the City of Elmira's financial statements taken as a whole. The accompanying Schedule of State Transportation Assistance Expended is presented for purposes of additional analysis as required by Title 17 of the NYCRR Part 43, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of State Transportation Assistance Expended is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

A handwritten signature in dark ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, flowing style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
July 23, 2020

CITY OF ELMIRA

SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED DECEMBER 31, 2019

Program Title	NYS Contract/ Ref. Number	Expenditures
Consolidated Local Streets and Highway Improvement Program (CHIPS)		
CHIPS - Capital Component	622013	\$ 716,149
Extreme Winter Recovery	622013	117,553
Pave NY	622013	183,953
Arterial Maintenance Aid	N/A	104,412
State Match for Federal Highway Aid Projects	D034657	654,194
State Match for Federal Highway Aid Projects	D035294	1,462
State Match for Federal Highway Aid Projects	D035708	36,710
State Match for Federal Highway Aid Projects	D035293	19,121
Total State Match for Federal Highway Aid Projects		711,487
Total		\$ 1,833,554

CITY OF ELMIRA

SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED DECEMBER 31, 2019

Note 1 **General**

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

Note 2 **Basis of Accounting**

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

Note 3 **Matching Cost**

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

CITY OF ELMIRA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR STATE TRANSPORTATION ASSISTANCE EXPENDED FOR THE YEAR ENDED DECEMBER 31, 2019

Summary of Audit Results

Internal Control Over State Transportation Assistance Expended:

- | | |
|---------------------------------------------------------------------------------------------|---------------|
| • Material weakness(es) identified | None |
| • Reportable condition(s) identified that are not
considered to be material weakness(es) | None reported |

Type of auditors' report issued on compliance for programs tested	Unmodified
----------------------------------------------------------------------	------------

Summary of Audit Findings	None noted
---------------------------	------------

Identification of State Transportation Assistance Programs Tested:

- State Match for Federal Highway Aid Projects

Compliance Findings and Questioned Costs	None
------------------------------------------	------

Elmira City Council

Title:	NYSID Parks Maintenance Agreement 2020-2021
ResolutionNumber:	2020-238
Sponsor:	Daniel Mandell
AgendaSummary:	Receive communication from the City Manager and act on resolution authorizing the Mayor to execute an Agreement with New York State Industries for Disabled, Inc. to provide maintenance services at Eldridge Park for 11 weeks during the summer of 2020 commencing retroactively from May 1, 2020 through April 30, 2021 at a total cost of \$1,670.07, plus the amount of \$15.62 per hour for special events and rentals (maintenance for Grove and McKinnons Parks has been suspended for 2020-2021 season due to COVID-19); said agreement subject to Corporation Counsel approval.

ATTACHMENTS:

- 📎 [communicaton and resolution](#)
- 📎 [agreement](#)
- 📎 [schedule A, price concurrence etc](#)

August 17, 2020

FOR THE AGENDA
COMMUNICATION

To the Honorable Mayor and Council

Dear Councilmembers:

Pursuant to Section 162 of the State Finance Law, the New York State Office of General Services has approved the pricing for maintenance services at Eldridge Park, Grove Park and McKinnon Park, which services shall be provided through the New York State Industries for the Disabled, Inc. by Chemung ARC. The contract price for 11 weeks totals \$1,670.07, plus the amount of \$15.62 per hour for special events and rentals. The maintenance for Grove and McKinnon Parks has been suspended for 2020-2021 season due to COVID-19.

The following resolution authorizes the Mayor to execute an Agreement with New York State Industries for the Disabled, Inc. for said services retroactively for the year May 1, 2020 through April 30, 2021.

Respectfully yours,

P. Michael Collins
City Manager

August 17, 2020

RESOLUTION
NO. 2020 - _____

By Councilmember _____ :

RESOLVED, that the communication from the City Manager regarding the maintenance contract for Eldridge Park, Grove Park and McKinnon Park, be received and placed on file; and be it further

RESOLVED, that the Mayor be and is hereby authorized to execute an agreement with the New York State Industries for the Disabled, Inc. for it to provide maintenance services at Eldridge Park for 11 weeks during the summer of 2020 (proposed term retroactively from May 1, 2020 through April 30, 2021) at a total cost of \$1,670.07, plus the amount of \$15.62 per hour for special events and rentals; said agreement to be subject to the approval of the Corporation Counsel.

ADOPTED BY THE FOLLOWING VOTE

AYES

NAYS

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

AGREEMENT

THIS AGREEMENT dated the _____ day of _____, 2020 by and between

CITY OF ELMIRA, a municipal corporation with its principal offices at 317 East Church Street, Elmira, NY 14901 (hereinafter “City”),

and

NEW YORK STATE INDUSTRIES FOR THE DISABLED with its principal offices at 11 Columbia Circle Drive, Albany, New York 12203-5156, (hereinafter “Contractor”).

WITNESSETH:

WHEREAS, the City maintains certain parks which are in constant need of maintenance; and

WHEREAS, the Contractor has the personnel to maintain said parks as specified on the bid documents attached;

NOW, THEREFORE, for and in consideration of the mutual covenants and promises contained herein, the City and Contractor agree as follows:

1. The Contractor shall provide cleaning and maintenance services as more specifically set forth in the contract specifications marked Schedule “A” attached hereto and made a part hereof. The Contractor agrees to provide daily and weekly services as set forth on said schedule. The City shall furnish all cleaning supplies, including but not limited to, trash bags, trash liners, soap, paper products, disinfectants, janitorial equipment (mops, buckets, ringers, brooms, etc.) necessary to perform the services set forth herein.

2. **PAYMENT.** In consideration for the services rendered by the Contractor, the City shall pay to the Contractor the total sum of One Thousand Six Hundred Seventy and 07/100 Dollars (\$1,670.07), plus the sum of \$15.62 per hour for special events and rentals pursuant to the Request for Price Concurrence dated July 28, 2020.

3. **CONTRACT TERM:** The term for the parks maintenance contract shall be retroactively from May 1, 2020 through April 30, 2021.

4. **ADHERENCE TO LAWS AND REGULATIONS.** The Contractor agrees to adhere to all Federal, State, and Local laws, rules and regulations, and to maintain any and all license requirements applicable to the work performed under this contract.

5. **CONTRACTOR'S INSURANCE.** The Contractor shall not commence work under this contract until it has obtained all insurances required pursuant to this paragraph and such insurances have been filed with and approved by the Corporation Counsel, nor shall the Contractor allow any subcontractor to commence work on its subcontract until such subcontractor has been approved by the City or its agents and all required insurance of the subcontractor has been obtained and approved. The required insurance coverages are as follows:

(a) Worker's Compensation Insurance and Disability Benefits Insurance shall be obtained in accordance with the laws of the State of New York;

(b) General Liability and Property Damage Insurance which shall protect the Contractor and any subcontractor performing work in connection with this contract for claims for damages, for personal injury including accidental death, as well as from claims

for property damage which may arise from operations connected with this contract, whether such operations be by the contractor or by any subcontractor or by anyone directly or indirectly employed by either of them, and the amounts of such insurance shall be as follows:

(1) General Liability Insurance in an amount not less than \$1,000,000 for injuries including accidental death to any one person, and subject to the same limit for each person, in an amount not less than \$2,000,000 per occurrence;

(2) Property Damage Insurance in an amount not less than \$500,000 for damages on account of any one accident, and in an amount not less than \$500,000 for damages on account of all accidents;

(c) All policies of insurance required of the Contractor, except worker's compensation and disability benefits, shall name the **City of Elmira, its officers and employees as additional insureds on a primary basis;**

(d) The Contractor shall furnish the City with Certificates of all insurance, each of which shall contain the following provision: Such insurance shall not be canceled, terminated, modified or changed by either the Contractor or the insurance company except on ten (10) days prior written notice sent by the insurance company via registered mail to the City, c/o the City Law Department, 317 East Church Street, Elmira, NY 14901;

(e) The Contractor shall save and hold the City harmless from and against all liability, claims and demands on account of personal injuries, bodily injuries and death (including, without limitation of the foregoing worker's compensation) or property loss or damage of any kind whatsoever which arise out of or are in any manner connected with, or claimed to arise out of or be in any manner connected with the performance of this contract regardless of whether such injury, loss or damage shall be caused by, or claimed to be caused by, the negligence or other fault of the Contractor or of a subcontractor, or of some other person. The Contractor shall, at its own expense, investigate all such claims and demands, attend to their settlement or other disposition, defend all actions based thereon and pay all charges of attorneys and all other costs and expenses of any kind arising from any such liability, damage, loss, claims, demands and actions.

6. **ASSIGNMENT.** The Contractor shall not assign or sublet this agreement without the prior written consent of the City.

7. **RELATIONSHIP.** The relationship of the Contractor to the City shall be that of an independent contractor. At no time shall the Contractor, its officers or employees represent or hold themselves out as employees or agents of the City of Elmira.

IN WITNESS WHEREOF, the parties have signed this Agreement effective the date first herein above written.

CITY OF ELMIRA

Dated: ____/____/2020

By: _____
Daniel J. Mandell, Mayor
Resolution No. 2020 - _____

***NEW YORK STATE INDUSTRIES
FOR THE DISABLED***

Dated: ____/____/2020

By: _____
Meredith Hartman, Vice President of
Contracts Administration

STATE OF NEW YORK)
) SS:
COUNTY OF CHEMUNG)

On this ____ day of _____, 2020 before me, the undersigned, a Notary Public in and for said State, personally appeared **DANIEL J. MANDELL, JR.** personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

STATE OF NEW YORK)
) SS:
COUNTY OF ALBANY)

On this ____ day of _____, 2020, before me, the undersigned, a Notary Public in and for said State, personally appeared **MEREDITH HARTMAN**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public



Request for Price Concurrence

Date Sent: July 23, 2020
Contracting Agency: City of Elmira
Customer Contact: Tricia Wise
Job Title: Purchasing Coordinator
Street Address: 203 Lake Street, PO Box 588
City, State Zip: Elmira, NY 14902-0588
Phone: 607-737-2917 Fax# _____ E-Mail: twise@co.chemung.ny.us

PLEASE UPDATE
INFORMATION IF
NEEDED

Member Agency: Chemung County ARC/Southern Tier Industries
Service: Janitorial / Landscaping
Location: City Parks

McKinnon Park - (no weekly charge)
Eldridge Park - \$1,670.07 - \$151.82/week
Grove Park - (no weekly charge)
Total: \$1,670.07 Pricing based on 11 weeks
Special Events \$15.62/per hour
Rentals \$15.62/per hour

Proposed Price: _____
If a Renewal Current Contract # Renewal-008792
Proposed Term: 5/1/2020 - 4/30/2021

This form is not a contract; it is only an acknowledgment of your concurrence to the above proposed price. If requested, a cost analysis can be provided for your review documenting proposed cost of service.

Please Note: All contracts with NYS Prevailing Wage Schedules issued on or after 8/1/2010 must contain escalation clauses for wages and supplemental benefits and other related costs dependent upon the annual NYS Department of Labor Published Prevailing Wage Schedules. All contracts with NYC Prevailing Wage Schedules must contain escalation clauses for wages and supplemental benefits and other related costs dependent upon the NYC Comptrollers Published Prevailing Wage Schedule.

Contract Notes: n/a

If you are in agreement with the proposed price, please sign this form as soon as possible and return by mail or fax. Upon receipt, NYSID will apply to the NYS Office of General Services for price approval if necessary. If you have any questions, please call NYSID Contract Administration at the number below. Please fax or mail to:

New York State Industries for the Disabled, Inc.
ATTN: Hairston, Shalena
11 Columbia Circle Drive
Albany, NY 12203-5156

E-mail: SHairston@nysid.org
Phone: 518-463-9706
Ext.: 244
Fax: _____

NYSID Account Representative
Tucci, Kathryn

Authorized Signature: _____

Printed Name: _____

Job Title: _____

Date: _____

Kyle Sullivan
KYLE SULLIVAN
BUILDINGS & GROUNDS SUPERVISOR
7/29/2020

See attached documents in lieu of signed form

***FINDINGS AND DETERMINATION
BUILDING SERVICE EMPLOYEE***

WHEREAS, the City of Elmira intends to enter into a contract with New York State Industries for the Disabled, Inc ("NYSID"), through Chemung ARC, for janitorial services for maintenance services for City parks; and

WHEREAS, Article 9 of the Labor Law pertains to the establishment of a "prevailing wage for building service employees"; and

WHEREAS, a "building service employee" as defined by Section 230 includes a janitor; and

WHEREAS, the specific nature of the work which the City desires to be performed is more specifically set forth in the 2020 Parks Janitorial Specifications attached hereto as Exhibit "A" and made a part hereof ("Work"); and

WHEREAS, subdivision 4 of Section 231 of the Labor Law authorizes the undersigned, as the Chief Fiscal Officer of the City of Elmira, to determine the trades required for the work which the City desires to be performed and to make a determination of the wages required to be paid in the City for such trades; and

WHEREAS, the undersigned, having reviewed the proposed Work in accordance with Section 231 of the Labor Law, makes the following findings and determinations:

1. That the Work which the City desires to be performed as more specifically set forth in Exhibit "A" attached hereto may be performed by a janitor, grounds keeper, window cleaner and a person engaged in the collection of garbage and refuse;
2. That the City has complied with Section 162 of the State Finance Law and has offered the Work through the New York State Industries for the Disabled, Inc., which has approved said Work to be performed through Chemung ARC;
3. That Chemung ARC, through NYSID, has submitted a proposed cost to the New York State Office of General Services, which costs for the year 2020 have not yet been approved by said State office; and
4. That on the basis of the foregoing, I find that the wage rate for 2020 for the Work to be performed shall be the federal minimum wage rate in effect at the time the services are performed during the year 2020.

Dated: February 24, 2020

CITY OF ELMIRA



Charmain Cattan, City Chamberlain

Preferred Source Facilitating Entity	NYSID
--------------------------------------	-------

Project Information	Purchasing Agency Name	City of Elmira	Application Date	Revised 7/21/2020
	Contact Name	Tricia Wise		
	Contact Email	twis@cityofelmira.ny.us		
	Contact Phone Number	607-737-2917		
	Contact Street Address	203 Lake Street, PO Box 588		
	City, State, Zip Code	Elmira NY 14901		
	Project Name	Eldridge Park		
	Proposed Start Date	5/1/2020		

Direct Labor People working to fulfill contract specifications	Disabled/Blind Labor Job Title	Estimated Number of Employees	Number of Hours	Hourly Wage	Total	
	Janitor	1.00	88.00	\$ 11.80	\$ 1,038.40	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
Disabled/Blind Labor Total		Total FTE	Total Hours	Total Annual Hours	Total Wages	Direct Disabled Wages Total
		0.0451	88.00	1950	\$ 1,038.40	\$ 1,038.40
	Non-Disabled Labor Job Title	Estimated Number of Employees	Number of Hours	Hourly Wage	Total	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
				\$	-	
Non-Disabled Labor Total		Total FTE	Total Hours	Total Annual Hours	Total Wages	Direct Non-Disabled Wages Total
		0.0000	-	1950	\$ -	\$ -

Total All Direct Labor Wages
\$ 1,038.40

Disabled Labor Ratio and FTEs	Total Direct Disabled/Blind Labor Hours	88.00	DIRECT LABOR WORKFORCE AFFIRMATION (Please select from the drop-down box below)
	Total All Direct Labor Hours	88.00	
	Disabled/Blind Labor Ratio: Percentage Disabled Labor Hours (Total Disabled Direct Labor / Total All Direct Labor Hours)	100.0000%	The total direct labor workforce involved in this application is comprised of 10 or fewer FTEs. A majority of these employees are blind, severely disabled or visually impaired.
	FTEs (Direct Disabled Labor)	0.0451	
	FTEs (Total Direct Labor)	0.0451	
	I do so affirm the accuracy of the disabled direct labor ratio selected above.		Type or Print Name: Shalena Hairston
		Signature: 	

Preferred Source Facilitating Entity		NYSID				
Project Information	Purchasing Agency Name		City of Elmira		Application Date	Revised 7/21/2020
	Contact Name		Tricia Wase			
	Contact Email		twase@co.elmira.ny.us			
	Contact Phone Number		807-737-2617			
	Contact Street Address		203 Lake Street, PO Box 588			
	City, State, Zip Code		Elmira NY 14901			
	Project Name		Eldridge Park			
	Proposed Start Date		6/1/2020			
Indirect Labor Management, oversight and titles not directly related to specifications.	Indirect Disabled/Blind Labor Job Title	Estimated Number of Employees	Number of Hours	Hourly Wage	Total	
					\$ -	
					\$ -	
					\$ -	
	Indirect Disabled Labor Total	Total FTE	Total Hours		Total Wages	Indirect Disabled Wages
		0.0000	-		\$ -	\$ -
	Indirect Non-Disabled Labor Job Title	Estimated Number of Employees	Number of Hours	Hourly Wage	Total	
	Supervisor/Manager	1.00	5.50	\$ 20.00	\$ 110.00	
					\$ -	
				\$ -		
Indirect Non-Disabled Labor Total	Total FTE	Total Hours		Total Wages	Indirect Non-Disabled Wages	
	0.0028	5.50		\$ 110.00	\$ 110.00	
					Total All Indirect Labor Wages	
					\$ 110.00	
					Total All Wages	
					\$ 1,148.40	
Employee Benefits	Fringe Benefits (Excluding Article 9 Supplemental Benefits)					
	Benefit Type	Rate	Disabled/ Blind Labor Total	Non-Disabled/ Sighted Labor Total	Total	
	Workers Compensation	3%	\$ 31.15	\$ 3.30	\$ 34.45	
	FICA	7.65%	\$ 79.44	\$ 8.42	\$ 87.86	
	Medical Insurance	13.25%		\$ 14.58	\$ 14.58	
	Life Insurance	0.25%		\$ 0.28	\$ 0.28	
	Disability		\$ -	\$ -	\$ -	
	Unemployment Insurance	0.75%		\$ 0.83	\$ 0.83	
	MTA Tax (If applicable)		\$ -	\$ -	\$ -	
	Total Fringe Benefits (Excluding Article 9 Supplemental Benefits)		\$ 110.59	\$ 27.39	\$ 137.98	
	Article 9 Supplemental Benefits					
	Employee/Job Title	# of Hours	Supplemental Benefit Rate	Disabled/ Blind Labor Total	Non-Disabled/ Sighted Labor Total	Total
	Disabled/ Blind Direct			\$ -		
	Disabled/ Blind Direct			\$ -		
	Non-Disabled/ Sighted Direct				\$ -	
Non-Disabled/ Sighted Direct				\$ -		
Total Supplemental Benefits			\$ -	\$ -	\$ -	

Preferred Source Facilitating Entity	NYSID
--------------------------------------	-------

Project Information	Purchasing Agency Name	City of Elmira	Application Date	Revised 7/21/2020
	Contact Name	Tricia Wise		
	Contact Email	wise@co.elmira.ny.us		
	Contact Phone Number	607-737-2917		
	Contact Street Address	203 Lake Street, PO Box 688		
	City, State, Zip Code	Elmira NY 14901		
	Project Name	Eldridge Park		
	Proposed Start Date	5/1/2020		

Summary			
Description	Fringe Benefits (Excluding Article 9 Supplemental Benefits)	Article 9 Supplemental Benefits	Total All Benefits
Disabled/ Blind Labor	\$ 110.69	\$ -	\$ 110.69
Non- Disabled/ Sighted Labor	\$ 27.39	\$ -	\$ 27.39
Total All Benefits			\$ 137.98

Total All Wages + Benefits
\$ 1,286.38

Summary Total Other Insurance		
Insurance Type	Cost	Total Insurance
		\$ -

Equipment Amortization Costs	Description	Original Cost	Useful Life/Years	Prorated/ Annual Cost	Total Equipment Amortization
	Subtotal			\$ -	

Equipment Operating Costs	Description	Quantity	Price	Total Cost	Total Equipment Operating Cost
	Gas and Oil			\$ -	
	Maintenance			\$ -	
	Other (Specify)			\$ -	
	Other (Specify)			\$ -	
	Subtotal			\$ -	

Intertized Equipment	Description	Quantity	Price	Total Cost	
	Gloves	4 boxes	\$3.50	\$14.00	
	Disinfectant Cleaner	20 bottles	\$1.50	\$30.00	
	Mop heads and rags laundering and replacement	11 weeks	\$6.00	\$66.00	
				\$ -	
				\$ -	
				\$ -	

FORM 3
Service Cost Summary

7/23/2020

Preferred Source Facilitating Entity	NYSID
--------------------------------------	-------

Project Information	Purchasing Agency Name	City of Elmira	Application Date	Revised 7/21/2020
	Contact Name	Tricia Wise		
	Contact Email	twise@co.elmira.ny.us		
	Contact Phone Number	807-737-2917		
	Contact Street Address	203 Lake Street, PO Box 588		
	City, State, Zip Code	Elmira NY 14901		
	Project Name	Eldridge Park		
	Proposed Start Date	5/1/2020		
Supplies and Non-Amc				\$ -
				\$ -
				\$ -
				\$ -
	Subtotal			\$ 110.00
				\$ 110.00

Other Costs	Description	Quantity	Price	Total Cost	
	Subtotal			\$ -	Total Other Cost
				\$ -	

Contract Subtotal
\$ 1,398.38

Overhead and Fees	Description	Rate %	Total Cost	
	Administrative Overhead	15.00%	\$ 209.46	
	Subtotal With Overhead		\$ 1,605.84	
	Preferred Source Fee	4.00%	\$ 64.23	
	Subtotal With Overhead and Fees		\$ 1,670.07	Overhead and Fees Total
				\$ 1,670.07

Contract Total
\$ 1,670.07

Options for Extension	Initial Contract Term (In Years)	Term		
	Options for Extensions	Term	Frequency	Annual Total
	Cost Escalator (If applicable)	Description	Amount	Frequency
				Monthly Total

SCHEDULE "A"
CITY OF ELMIRA, NEW YORK
2020 PARKS MAINTENANCE SPECIFICATIONS - SCHEDULE A

A. GENERAL CONDITIONS:

1. SCOPE OF SERVICES: To provide maintenance, cleaning, and employee supervision services for Eldridge, McKinnon and Grove Parks for the 2020 Spring and Summer Seasons.

2. WORK IN PROGRESS INSPECTIONS: Work In Progress inspections will be conducted by the City. Inspection reports will be completed, and evaluations made with copies provided to the contractor.

3. NOTIFICATION OF HAZARDOUS CONDITIONS AND/OR INAPPROPRIATE BEHAVIOR: The contractor shall notify the City of Elmira Division of Buildings and Grounds of the presence of any hazardous conditions, inappropriate behavior, malicious mischief, or damages to the parks or ancillary structures. This notification shall be made in writing within one day of the discovery of these conditions.

4. WORKERS COMPENSATION COVERAGE: The contractor shall provide the City with proof of workers compensation coverage for all persons providing services under this agreement.

5. GENERAL LIABILITY AND PROPERTY DAMAGE INSURANCE: The Contractor shall carry general liability and property damage insurance showing the City of Elmira as an additional insured on a primary basis with coverage in an amount of not less than \$1,000,000 per occurrence. A certificate setting forth the above coverage and conditions shall be provided to the City.

6. INDEMNIFICATION: The Contractor agrees to save and hold harmless and indemnify the City and all of its officers, agents and employees from any and all claims for losses, injuries, damages and liabilities to person or property occasioned wholly or in part by the acts or omissions of the Contractor, its agents, officers, employees, or any other person or persons, in the performance of their duties under this contract.

7. PAYMENT: The Contractor agrees and understands that payment will be based upon the requirements being met as set forth in the specifications of this document.

8. SUBMISSION OF PROPOSAL: Provide proposed prices on the form for submission of proposal, page 4 of this document.

9. AWARD OF CONTRACT: The award of this contract shall be by the Elmira City Council and subject to the approval of the Elmira Corporation Counsel.

10. RIGHT TO REJECT: The City of Elmira has the right to reject any or all proposals.

11. WORK AREA SITE WALK-THROUGH: A work area walk-through must be scheduled with the Contracting Agency Supervisor and the Elmira Buildings and Grounds Supervisor. Any questions concerning the work to be performed under this contract will be answered during the walk-through.

12. TERM: The contract term shall be for a period of seventeen (11) weeks.

13. PARK HOURS: All City Parks are open seven days from 10:00 A.M. to 10:00 P.M.

14. SUPPLIES: The City shall provide all cleaning supplies including, but not limited to: trash bags, trash liners, soap, paper products, disinfectants, janitorial equipment (mops, buckets, ringers, brooms, etc) deemed necessary to perform the specified tasks.

15. PERFORMANCE AND COMPLAINT RESOLUTION: Problems arising from poor or non-performance of work will be handled in the following manner:

- a. **First Complaint:** The City shall set forth performance deficiencies in writing and submit to the workshop project manager within two (2) business days of the occurrence. The workshop manager will correct the problem and provide a written reply to the Buildings and Grounds Supervisor within two (2) business days of the receipt of the City's notice. The written reply will identify the problem and explain measures taken to correct the situation.
- b. **Second Complaint:** Same as a., with copy of notification provided to the Workshop CEO.
- c. **Third Complaint:** Same as Section b., with copy of all complaints provided to the NYSID Contract Manager.
- d. **Fourth Complaint:** Contract termination at the sole discretion of the City.

B. SERVICE SPECIFICATIONS:

1. DUTIES AND RESPONSIBILITIES FOR ELDRIDGE PARK: During the months of May, June, and September, the caretaker shall be on site Monday, Tuesday, Wednesday, and Thursday for four (4) hours per day from 5:00 P.M. until 9:00 P.M. During the months of July and August, the caretaker shall be on site Monday and Tuesday for four (4) hours per day from 5:00 P.M. until 9:00 P.M. The City is responsible to open the Park toilets on weekdays, except for Holidays.

The Caretaker shall clean the carousel concession area, lake's perimeter, softball stadium areas, and soccer field areas as follows:

- a. Clean Midway and Stadium toilets at the beginning of each work shift and additional times as required during the day.
- b. Dump trash cans daily or as required.
- c. Unlock toilets at 5:00 P.M. daily.
- d. Lock toilets at 9:00 P.M. daily.
- e. Clean all tables, floors, and building surfaces daily as necessary.
- f. Restock all paper products as needed and notify Buildings and Grounds Division of the need for additional supplies.
- g. Clear any debris, rubble, rocks, stones, sticks, etc. and broom sweep the entire bicycle/skating track a minimum of one (1) time per week, and additional times, if necessary and as directed by the City.
- h. Report any dangerous or hazardous conditions to the City immediately.

2. DUTIES AND RESPONSIBILITIES FOR GROVE PARK: Weekly duties suspended for 2020 due to COVID 19. For pavilion rentals, caretaker comes in early to clean and stays late when there is a function after 4:00 P.M. City of Elmira will pay hourly rate for additional hours for pavilion rental. Clean entire Grove Park area bordered by Grove, Walnut, W. Fourth, and Logan Streets as follows:

- a. Clean toilets at the beginning of each event and additional times as required during the day.
- b. Dump trash cans as required
- c. Unlock toilets prior to event
- e. Lock toilets after event
- g. Clean all tables, floors, and building surfaces as necessary
- h. Restock all paper products as needed and notify Buildings and Grounds Division of the need for additional supplies.
- i. Provide janitorial services and assistance to reservation groups as needed.

3. DUTIES AND RESPONSIBILITIES FOR McKINNON PARK: Weekly duties Suspended for 2020 due to COVID 19. If a special event is requested, clean entire Park area bordered by Lake, West Thurston, Sullivan and Pratt Streets, as follows:

- a. Clean toilets at the beginning of each event and additional times as required during the day.
- b. Dump trash cans as required and pick up loose trash throughout the park.
- c. Unlock toilets prior to event
- d. Lock toilets after event
- g. Clean all tables, floors, and building surfaces as necessary
- h. Restock all paper products as needed and notify Buildings and Grounds Division of the need for additional supplies.

MAINTENANCE OF PARKS CONTRACT - SPRING & SUMMER 2020			
LOCATIONS:	PRICE PER WEEK	NUMBER OF WEEKS	TOTALS
ELDRIDGE PARK	\$151.82	11 weeks	\$1,670.07
GROVE PARK	Suspended for 2020 due to COVID-19	0 weeks	\$0.00
McKINNON PARK	Suspended for 2020 due to COVID-19	0 weeks	\$0.00
TOTAL GROSS SUM PRICE FOR 11 WEEKS:			\$1,670.07
ADDITIONAL WORK FOR SPECIAL EVENTS: \$ 15.62 PER HOUR			

Elmira City Council

Title: Southern Tier Counseling EAP 2020-2021 Agreement

ResolutionNumber: 2020-239

Sponsor: Nanette Moss

AgendaSummary: Receive communication from the City Manager and act on resolution approving the agreement between the City and Southern Tier Counseling Center, LLC to provide services known as the Employee Assistance Program and authorizing the Mayor to sign the contract commencing retroactively from August 1, 2020 and terminating July 31, 2021 at a cost of \$4,140.00.

ATTACHMENTS:

- ▢ [communication and resolution](#)
- ▢ [agreement](#)

August 17, 2020

FOR THE AGENDA
COMMUNICATION

To the Honorable Mayor and Council:

I recommend that the City enter into a contract agreement with Southern Tier Counseling Center, LLC, for their Employee Assistance Program for all full-time City employees at a cost of \$4,140.00. The cost is set at a rate of \$23.00 per employee. The City currently employs 180 full-time employees.

Sincerely,

P. Michael Collins
City Manager

August 17, 2020

RESOLUTION
NO. 2020 - _____

By Councilmember _____:

WHEREAS, the City of Elmira and Southern Tier Counseling Center, LLC, wish to enter into a contract agreement for services provided by their Employee Assistance Program commencing retroactively from August 1, 2020 and terminating July 31, 2021; and

WHEREAS, the contract provides for a cost of \$23.00 per employee with the City currently employing 180 full-time positions thereby totaling \$4,140.00; and

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Elmira, New York, does hereby approve the contract agreement between the City of Elmira and Southern Tier Counseling Center, LLC, providing services known as the Employee Assistance Program. The City of Elmira does hereby authorize the Mayor to sign the contract agreement for such services provided by the Southern Tier Counseling Center, LLC, commencing retroactively from August 1, 2020 and terminating on July 31, 2021, at a cost of \$4,140.00.

ADOPTED BY THE FOLLOWING VOTE

AYES

NAYS

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

EMPLOYEE ASSISTANCE PROGRAM CONTRACT

Between

SOUTHERN TIER COUNSELING CENTER

And

CITY OF ELMIRA

Effective August 1, 2020

Southern Tier Counseling Center, LLC Employee Assistance Program (EAP)

Contract Terms:

This Agreement is made between City of Elmira, hereafter referred to as “City” and Southern Tier Counseling Center, LLC, hereafter referred to as “STCC”. This Agreement shall be an ongoing service unless terminated by either party. Under the terms of this agreement STCC agrees to provide the following Scope and Description of Services.

Scope and Description of Services

□ Counseling

STCC will provide 5 professional diagnostic and counseling sessions to individual employees and their dependents per year. A diagnostic evaluation is defined as a session with a New York State Licensed Clinical Social Worker who is a member in good standing with the National Association of Social Workers (NASW). A counseling session is 1 hour in length. The social worker will provide an assessment and brief, solution focused counseling in a safe, private and confidential office. If, upon completion of the 5 session maximum, the employee or his/her dependents choose to continue counseling, referrals to appropriate service providers, one of which may be a STCC provider, will be provided.

□ Mandatory and Voluntary Referrals

STCC staff are trained to address both supervisor-referred employees as well as self-referred employees. We understand that there are times when the employee assistance services can become part of a disciplinary process and may even prevent a termination of an employee by successfully addressing performance issues. In these cases, the employee may be referred to receive employee assistance services as a condition of employment.

□ **Appointment and Time**

Employee Assistance Program referrals are prioritized and are offered an appointment within 2-5 business days. In most cases, plan participants are seen the next business day or within 2 days.

***Due to COVID 19: Telehealth counseling sessions will be provided if appropriate via phone/video.**

□ **24-Hour Crisis/Emergency Telephone Response**

STCC offers access to a Licensed Clinical Social Worker for immediate telephone crisis calls for individuals who are currently utilizing EAP services. This service is provided by the STCC 24-hour answering service with Total Recall Message Center.

□ **Critical Incident Stress Debriefing**

On-site assistance is provided for emergencies including critical incident stress management defusing and debriefing.

□ **Maintenance of Records and Confidentiality**

EAP client records of plan participants are confidential and the information contained therein shall not be disclosed or released to any third party for any purpose without the specific written consent of the plan participant or receipt of an appropriate court order having competent jurisdiction. Client confidentiality shall be maintained in accordance with the applicable provisions of State and Federal Law.

STCC, including Employee Assistance services, adheres to all applicable guidelines in the Health Insurance Portability and Accountability Act (HIPAA). Employee interactions with the EAP involve protected health information. This information is also protected by applicable State and Federal confidentiality guidelines. Employees accessing counseling services are provided information on and releases pertaining HIPAA regulations.

□ **EAP Communication/Awareness**

STCC will provide printed material (e.g. brochures) to maximize awareness in the workplace and promote easy access to EAP services and support

□ **Management Communication and Consultation**

STCC will provide on and off site assistance with management referrals, workplace conflicts and return to work conferences. This will be provided via telephone consultation or face-to-face conferences.

STCC will provide on-site orientation to managers and supervisors to provide education on accessing EAP services for employees.

□ **Client Satisfaction Evaluation**

A customized client satisfaction report will be provided to the EAP client upon completion of EAP benefits.

CITY OF ELMIRA:

Cost per Full-Time Employee/Dependent(s):

- **\$23.00**

City of Elmira Full-Time Employees:

- **180**

Contract Length:

- **1 Year (August 1, 2020-July 31, 2021)**

Total Cost/5 EAP Sessions FT Employees and Dependents:

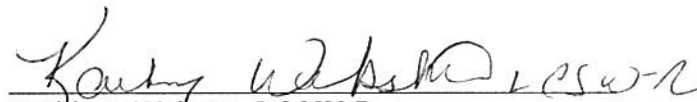
- **\$ 4,140.00**

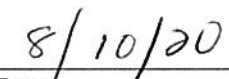
Cost Increases and Termination of Agreement:

- Contract costs are only subject to an increase at the end of a contract term. The Contractor will be notified prior to July 1, 2021 of any proposed rate increase for the upcoming contract period. The Contractor may then renew the contract at the new rate or decide not to sign the new agreement.
- This agreement contains the complete and entire agreement between the parties and supersedes all discussions and negotiations of the parties. This agreement can be changed only in writing, signed by both parties.
- This agreement may be terminated by either party upon thirty (30) days written notice delivered in person or by certified mail to the other party's principal office as herein set forth.

City of Elmira

Date


Kathleen Webster, LCSW-R,
Owner/Operator, Southern Tier Counseling Center


Date

Elmira City Council

Title:	Release of Reverter 763 Jay Street
ResolutionNumber:	2020-240
Sponsor:	Daniel Mandell
AgendaSummary:	Act on resolution releasing the reverter clause contained in a deed dated January 30, 1998 from the City of Elmira to Albert McDonald and Annie Shazer of 763 Jay Street and authorizing the Mayor to execute any and all documents necessary to release such reverter clause, surrendering and making no claim to such right of reverter.

ATTACHMENTS:

- 📎 [resolution](#)
- 📎 [release of reverter](#)

August 17, 2020

RESOLUTION
NO. 2020 - _____

By Councilmember _____:

WHEREAS, on January 30, 1998, the City of Elmira transferred the real property at 763 Jay Street, Elmira, New York, by quitclaim deed containing a reverter clause, whereby the property would revert to the City if the property be used for a purpose other than a single family home without first obtaining City Council approval; and

WHEREAS, the current owners of the real property has requested that the City of Elmira for title purposes to release the reverter clause,

NOW, THEREFORE, be it

RESOLVED, that the City Council of the City of Elmira does hereby release the reverter to the City of Elmira contained in the deed dated January 30, 1998, from the City of Elmira to Albert McDonald and Annie Shazer, which deed was recorded in the Chemung County Clerk=s Office on February 4, 1998; and be it further

RESOLVED, that the Mayor be and is hereby authorized to execute any and all documents necessary to release such reverter clause and the City surrenders and makes no claim to such right of reverter.

ADOPTED BY THE FOLLOWING VOTE

AYES

NAYS

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

RELEASE OF REVERTER

THIS INSTRUMENT is made this _____ day of _____, 2020 by and between

CITY OF ELMIRA, a municipal corporation duly chartered under the laws of the State of New York, with its principal office at 317 East Church Street in the City of Elmira, Chemung County, New York, hereinafter called the “Grantor”,

and

ALBERT McDONALD and ANNIE SHAZER, 763 Jay Street, Elmira, New York, hereinafter called the “Grantees”.

WITNESSETH that for and in consideration of One Dollar (\$1.00) lawful money of the United States, the receipt of which is hereby acknowledged, the Grantor for itself and for its individual or corporate successor or successors and assigns hereby releases and surrenders all rights of reverter contained in a Deed between the City of Elmira and Albert McDonald and Annie Shazer dated January 30, 1998 and recorded in the Chemung County Clerk’s Office in Fiche 808 of Deeds at Page 61 Code D on February 4, 1998 and the Grantor does further quit claim any and all right, title and interest in the parcel described in Schedule A attached hereto, which right, title and interest arose or may have arisen as a result of any breach of the terms and conditions contained in the aforementioned deed by the Grantees, their predecessors, successors and assigns.

IN WITNESS WHEREOF, the City of Elmira has caused this instrument to be executed by its duly authorized officer this _____ day of _____, 2020.

CITY OF ELMIRA

By: _____

Daniel J. Mandell, Jr.

Mayor

Resolution No.: 2020 - _____

STATE OF NEW YORK)
) SS:
COUNTY OF CHEMUNG)

On this _____ day of _____, 2020, before me, the undersigned, a Notary Public in and for said State, personally appeared ***DANIEL J. MANDELL, JR.***, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

SCHEDULE A

ALL THAT TRACT OR PARCEL OF LAND, situate in the City of Elmira, County of Chemung and State of New York, bounded and described as follows:

COMMENCING at a point in the north line of Jay Street, 100 feet from the intersection thereof with the west line of Sullivan Street; running thence westerly 55 feet; running thence northerly 61 feet to a point in the west line of Lot No. 1 on a map of lands laid out in City Lots; running thence easterly 55 feet to a point 100 feet distant from the west line of Sullivan Street; running thence southerly 61 feet to Jay Street, the place of beginning. Being the westerly 55 feet of Lot No. 1 as shown on said map.

SUBJECT to the following conditions, covenants and restrictions, to which the second parties do hereby agree and which shall run with the land and be binding upon such parties and their successors or assigns, as follows:

1. The parties of the second part will begin to correct all existing code violations within six months of the date hereof, and all such violations shall be corrected within one (1) year of the date hereof.
2. The parties of the second part shall comply with all applicable building and housing codes within one (1) year of the date hereof.
3. The second parties agree that if the property being purchased by the purchaser is presently a single family residence, the purchaser shall not convert the premises into two or more apartment or dwelling units, notwithstanding that multiple units are or may be permitted under the applicable Zoning Ordinance, without prior written approval of the City Council.

The restrictions and conditions set forth in paragraphs “1” and “2” hereinabove shall be binding upon the parties of the second part, their heirs, legal representatives and assigns, for a period of three (3) years from the date hereof and the restriction set forth in paragraph “3” hereinabove shall run with the land, without limitation of time, and in the event of any violation or breach of the conditions, covenants and restrictions set forth in paragraphs “1”, “2” or “3” hereinabove, title of the said premises, shall at the sole option of the party of the first part, without entry or suit, immediately revert to the party of the first part herein, its successors and assigns, and the conveyance hereunder shall be null and void, and the party of the first part, its successors and assigns, shall be entitled to immediate possession of said premises and the improvements thereon; and no act or omission upon the part of the party of the first part herein, its successors or assigns, shall be deemed a waiver of the operation or enforcement of such condition.

Elmira City Council

Title: Ordinance Amending City's Code of Ordinances Zoning

ResolutionNumber: 2020-241

Sponsor: Brent Stermer

AgendaSummary: Act on an Ordinance to amend Appendix B of the City's Code of Ordinances titled "Zoning" and to adopt a new Appendix B-1 titled "City of Elmira Zoning City-Center Based Code".

ATTACHMENTS:

- ▢ [ordinance](#)
- ▢ [Final City-Center Based Code Form](#)

August 17, 2020

ORDINANCE
NO. 2020 - _____

AN ORDINANCE TO AMEND APPENDIX B OF THE
CITY'S CODE OF ORDINANCES TITLED "ZONING" AND
TO ADOPT A NEW APPENDIX B-1 TITLED "CITY OF ELMIRA
ZONING CITY-CENTER FORM BASED CODE"

By Councilmember _____:

BE IT ORDAINED by the Council of the City of Elmira, New York, duly convened in regular session this 17th day of August, 2020, as follows:

Section 1. Article I, Section 110 of Appendix B is repealed in its entirety.

Section 2. A new Section 110 be and is hereby adopted to read as follows:

Section 110. Definitions.

Accessory Surface Parking Lot: An area used for parking vehicles for a use located on a separate lot with a shared use agreement.

Accessory Use: A use which is controlled by the person exercising a Principal Use, incidental to and customarily associated with the Principal Use and located on the same lot as the Principal Use.

Accessory Structure: Shall mean a subordinate structure located on the same lot as the principal structure, occupied or devoted to an accessory use.

Adult Care Facility: Shall mean any entity, whether public, private or parochial, which provides, with or without compensation, care and supervision, to three (3) or more persons over the age of minority, for any period of time less than twenty four (24) hours per day per person

Adult Entertainment: Includes adult bookstores, adult motion picture theaters, adult mini-motion picture theaters, adult cabarets and other premises, enterprises, businesses or places open to some or all members of the public at or in which there is an emphasis on the presentation, display, depiction or description of specified sexual activities or specified anatomical areas which are capable of being seen by members of the public.

Adult Use: “See Sexually Oriented Business”.

Agriculture, Urban: The production, keeping or maintenance of plants and animals in urban or developed areas, with animal production, keeping, or maintenance limited to chickens, rabbits, and bees.

Alley: A narrow, supplementary thoroughfare for the public use of vehicles or pedestrians affording secondary access to abutting property.

Alteration: Any change, rearrangement, modification, addition, or enlargement to a building, other than repair; any modification in construction or building equipment.

Amusement and Recreational Establishments, Indoor: Commercial activities conducted indoors for the purposes of recreation and amusement including, but not limited to, amusement arcades, billiard parlors, theaters, dance halls, bowling alleys and indoor skating rinks.

Amusement and Recreational Establishments, Outdoor: Commercial activities conducted outdoors for the purposes of recreation and amusement including, but not limited to, driving ranges, miniature golf, swimming pools, tennis courts, motorized cart and motorcycle tracks, water parks, amusement parks, batting cages, trampoline facilities, and paintball courses.

Animal Boarding/Kennel: Any lot or premises, or portion thereof, on which more than four dogs, cats, and other household domestic animals over four months of age are kept for sale, or on which more than two such animals are boarded for compensation.

Antenna/Satellite Dish: Any system of wires, poles, rods, reflecting discs, or similar devices used for the transmission or reception of electromagnetic waves when such system is either external to or attached to the exterior of a structure.

Appeal: Shall mean a request for review of the Superintendent of Building’s interpretation of any provisions of this ordinance or a request for a variance from the requirements of this Ordinance.

Awning: Any non-rigid material that is supported by a frame that is attached to an exterior wall.

Bank or Financial Institution: A freestanding or attached building, with or without a drive-up window, for the custody, loan, or exchange of money; for the extension of credit; and for facilitating the transmission of funds.

Bar/Restaurant: An establishment whose principle business is the selling of unpackaged food or beverages to the customer in a ready-to-consume state, where the customer usually consumes these foods or beverages while seated at tables or counters located within the building.

Basement: A story partly underground but having at least one-half ($\frac{1}{2}$) of its height above the average level of the adjoining ground. A “basement” shall be counted as a story for the purposes of height measurement if the vertical distance between the ceiling and the average level of the adjoining ground is more than five feet (5') or if it is used for business or dwelling purposes.

Bed and Breakfast: An owner occupied one-family dwelling used for providing overnight accommodations and a morning meal to not more than ten (10) lodgers containing at least three (3), but not more than five (5) bedrooms for such ten (10) lodgers. This category shall be subject to the conditions of Section 740.18 of this ordinance. (*Ord. No. 2003-314 dated Sept. 8, 2003*).

Billboard: A freestanding sign greater than one hundred (100) square feet, but not greater than two hundred (200) square feet in surface area.

Board of Appeals: Shall mean that entity charged with carrying out the requirements delegated to it by the Zoning Ordinance.

Boarding, Lodging, Rooming house: A dwelling or other residential structure in which lodging facilities are supplied for pay, with or without meals, over an extended period of time. The term “boardinghouse” shall include “rooming house”, “lodging house” and “tourist house”. This term shall not include “hotel”, “motel” or “Bed and Breakfast” accommodations.

Brewery: An establishment that manufactures beer.

Building: Any structure wholly or partially enclosed within exterior walls, or within exterior and party walls, and a roof, affording shelter to persons, animals or property.

Building Articulation: The elements in the massing of a building, which establish character and visual interest, such as window or wall recesses or projections.

Building height: The vertical distance from the mean elevation of the finished grade along the front of the building to the highest point of a roof.

Buildings, principal: A building in which is conducted the main or principal use of the lot on which said building is situated.

Bulk and Density Regulations: Shall mean those regulations set forth in Article III of the Zoning Ordinance governing the development of lots in the various districts.

Carport: Shall mean an open-sided automobile shelter usually formed by an extension of a roof from the side of a building.

Car Wash: A building, lot, or portions thereof where vehicles are washed either by the patron or others using machinery and mechanical devices specifically designed for this purpose.

Cellar: That space of a building that is partly or entirely below grade, which has more than half of its height, measured from floor to ceiling, below the average established curb level or finished grade of the ground adjoining the building.

Cemetery: Land used or intended to be used for the burial or deceased human beings and dedicated for cemetery purposes.

Church: See “Place of Worship”.

Clear Vision Zone: A volumetric zone at an intersection, of any combination of roads, drives, internal drives and driveways permitting a visual line of sight and defined by a geometric sector of certain radius in a base plane in feet above finished grade and by a zone height extending a certain number of feet above the base plane.

Club: Any organization catering exclusively to members and their guests, or premises and buildings for recreational, social, or athletic purposes which are not conducted primarily for profit.

College: See “Institution of Higher Education”.

Commercial Parking Facility: The use of a lot or structure, or any portion thereof, for the parking of motor vehicles for profit, other than by a municipal corporation.

Commercial vehicle : Any vehicle having a maximum carrying capacity of more than one (1) ton; and/or more than three (3) axles; or trailer longer than eighteen feet (18') , used or designed to be used as part of the operations of commercial enterprises such as the transportation of goods, wares and merchandise.

Communal space: Privately owned land, under the care and control of the owners of residential parcels or units within a planned residential project. Such land generally is designed, developed and landscaped for use as lawns, tree areas, walkways, parks and outdoor recreational facilities, as part of the overall unified residential development.

Community Residential Facility: A residential facility for the mentally disabled operated pursuant to the New York State Mental Hygiene Law and regulation promulgated thereunder, including an alcoholism facility, a hostel, a half-way house and any other such facility as defined in such regulations and any similar facilities operated under the supervision of federal departments and agencies.

Concession: A grant by a government of land or property, or of a right to use land or property for some specified purpose.

Condominium unit: The units in a multi-unit structure wherein each unit is individually owned and is able to be sold, mortgaged or exchanged independent of the other units. Each condominium unit is to be considered as a single-family or one-family dwelling.

Controlled-Access Highway: Every highway, street, or roadway in respect to which owners or occupants of abutting lands and other persons have no legal right of access to or from the same except at such points only and in such manner as may be determined by the public authority having jurisdiction over such highway, street, or roadway.

Convalescent home: A building used for accommodation and care of persons receiving non-skilled, long-term care, meeting the New York State Department of Social Services (NYSDSS), or their successor's definition of a proprietary facility (see also "Nursing Home").

Convenience Store with Gasoline Sales: A retail use that combines two principal uses on a single lot; the sale of motor vehicle fuel and accessory substances, as well as the sale of groceries.

Convention Center/Sports Arena: A commercial facility used for indoor sporting events, conventions, conferences, seminars, product displays, recreation activities, and entertainment functions, along with accessory functions including temporary outdoor displays, and food and beverage preparation and service for on-premise consumption. This term does not include banquet halls, clubs, lodges, or other meeting facilities of private or non-profit groups that are primarily used by group members.

Cultural Service Facility: A library, museum, art gallery, performance venue or similar public or quasi-public use displaying, preserving, and exhibiting objects of community and cultural interest in one or more of the arts or sciences.

Day Care Center: A place, person, association, corporation, institution, or agency which provides day care for children as defined and licensed by the New York State Department of Social Services (NYSDSS) pursuant to the NYS Social Services Law and related Rules and Regulations. The name, description, or form of the entity which operates a day care center shall not affect its status as a day care center.

The term “day care center” shall not refer to care provided in:

- (1) A day camp as defined in the State Sanitary Code (10 NYCRR Chapter 1); or
- (2) An after-school program operated by a Private School or religious organization; or
- (3) A facility operated by a public-school district or providing day services under an operating certificate issued by the Department of Mental Health.

Day Care of Children: Shall be defined and licensed by the New York State Department of Social Services (NYSDSS), pursuant to the NYS Social Services Law and related Rules and Regulations, to include care provided for three or more children away from their own homes in a day care center, excluding those children receiving family day care as defined in this Ordinance. Such care shall be for more than three (3) hours and less than twenty-four (24) hours per day per child accepted for care therein. The term “day care of

children” includes services provided with or without compensation or payment.

Day Care, Family Home: Day care provided in the care givers’ residence in accordance with New York State Department of Social Services (NYSDSS) Rules and Regulations.

Day Care, Group Family Home: Day care provided in the care givers’ residence in accordance with New York State Department of Social Services (NYSDSS) Rules and Regulations.

Development: Any man-made change to improved or unimproved real property, including, but not limited to, the construction or demolition of buildings or other structures, mining, dredging, filling, paving, excavation or drilling operations.

Drive, Internal: An improved way that provides or is designed to provide vehicular access between a drive and one (1) or more uses on the same lot.

Drive-Through: An establishment that by design, physical facilities, service or by packaging procedures encourages or permits customers to receive services, obtain goods, or be entertained while remaining in their vehicles.

Driveway: That designated portion of a lot used primarily as a means for motor vehicle ingress and egress from said lot and the temporary parking of one or more vehicles which are generally associated with the owner of said lot.

Dwelling: A building designed or used exclusively as the living quarters for one or more families.

- (a) **Dwelling, one-family:** A building containing one (1) dwelling unit used exclusively for occupancy by one family.
- (b) A **“two-family dwelling”** is a building containing two dwelling units.
- (c) A **“three-family dwelling”** is a building containing three dwelling units.
- (d) A **“four-family dwelling”** is a building containing four dwelling units.
- (e) A **“multiple-family dwelling”** is a building containing more than four (4) dwelling units or more than four (4) roomers with one family in a one- family dwelling.

Dwelling, Apartment Building: A building designed exclusively for or occupied exclusively by seven or more families living independently of each other in seven or more separate dwelling units.

Dwelling, Attached: A dwelling that is joined to another dwelling at one or more sides by a party wall or walls.

Dwelling, Detached: A dwelling that is surrounded by open space on all sides of the lot.

Dwelling unit: One or more rooms with provisions for living, cooking, sanitary and sleeping facilities arranged for the use of one family.

Dwelling unit (Accessory): A second dwelling unit either in or added to a single-family dwelling, or in a separate accessory structure on the same lot as the principal structure, for use as a complete, independent living facility with provision within the accessory dwelling unit for cooking, eating, sanitation, and sleeping. Such a dwelling shall be clearly accessory and incidental to the principal dwelling.

Elevated building: A building having its lowest floor elevated above the ground.

Emergency Services: Facilities operated by public agencies including fire stations, other fire prevention and firefighting facilities, emergency medical technicians and ambulance substations and headquarters, and police and sheriff substations and headquarters, including interim incarceration facilities.

Essential Services: The erection, construction, alteration or maintenance by public utilities or municipal departments of underground, surface or overhead gas, electric, steam, fuel or water transmission of distribution system collection, communication, supply or disposal system including towers, poles, wires, mains, drains, sewers, pipes, conduits, cables, fire alarm and police call boxes, traffic signals, hydrants and similar equipment in connection therewith, but not including buildings which are necessary for the furnishing of adequate service by such utilities or municipal departments for the general health, safety and welfare.

Facade: The exterior wall of a building that is set along a Frontage Line.

Factory Manufactured Home: Manufactured housing bearing the insignia of approval issued by the State of New York.

Family:

- 1) One of the following:
 - a) One, two or three persons occupying a dwelling unit; or
 - b) Four or more persons occupying a dwelling unit and living together as a traditional family or the functional equivalent of a traditional family.
- 2) It shall be presumptive evidence that four or more persons living in a single dwelling unit who are not related by blood, marriage or legal adoption do not constitute the functional equivalent of a traditional family.
- 3) In determining whether individuals are living together as the functional equivalent of a traditional family, the following criteria must be present:
 - a) The group is one which in theory, size, appearance, structure and function resembles a traditional family unit;
 - b) The occupants must share the entire dwelling unit and live and cook together as a single housekeeping unit. A unit in which the various occupants act as separate roomers may not be deemed to be occupied by the functional equivalent of a traditional family;
 - c) The group shares expenses for food, rent or ownership costs, utilities and other household expenses;
 - d) The group is permanent and stable. Evidence of such permanency and stability may include:
 - i) The presence of minor dependent children regularly residing in the household who are enrolled in local schools;
 - ii) Members of the household have the same address for purposes of voter's registration, driver's license, motor vehicle registration and filing of taxes;
 - iii) Members of the household are employed in the area;
 - iv) The household has been living together as a unit

for a year or more whether in the current dwelling unit or other dwelling units;

- v) There is common ownership of furniture and appliances among the members of the household; and
- vi) The group is not transient or temporary in nature;
- e) Any other factor reasonably related to whether or not the group is the functional equivalent of a family.

Fence: A structure, constructed of wood, masonry, stone, wire metal or any other manufactured material or combination of materials, erected in the minimum setback.

Finished Grade: The elevation at which the finished surface of the surrounding lot intersects the walls or supports of a building or structure. If the line of intersection is not reasonably horizontal, the finished grade, in computing height of a building and structure, shall be the mean elevation of all finished grade elevations around the periphery of the building.

First Story Height: Is measured from the finished ground floor level to the surface of the second floor or, in the case of a one-story building, from the finished ground floor level to the surface of the roof.

Flea Market: A lot or parcel, or portion thereof, with outdoor stalls, booths, or selling spaces used for the display of used or new goods, wares, merchandise, antiques, collectibles and arts and crafts.

Floor Area: The aggregate sum of the gross horizontal area of the floor or several floors of the building or building group, measured from the exterior walls or from the centerlines of walls separating the buildings. The floor area of a building or building group shall include:

- (1) Basement space;
- (2) Elevator shafts and stairwells at each floor;
- (3) Floor space for mechanical equipment, with structural headroom of 7'6" or more;
- (4) Penthouses;
- (5) Attic space (whether or not a floor has actually been laid) providing structural headroom of 7'6" or more

- for at least 50% of the area;
- (6) Interior balconies and mezzanines;
- (7) Enclosed porch or attached garage; and
- (8) Accessory use, exclusive of space for parking lots.

However, the floor area of a building shall not include:

- (1) Cellar space, except that cellar space used for retailing shall be included for the purposes of calculating requirements for accessory off-street parking spaces and accessory off-street loading berths;
- (2) Elevator and stair bulkheads, accessory water tanks, and cooling towers;
- (3) Floor space used for mechanical equipment, with structural headroom of less than 7'6";
- (4) Attic space (whether or not a floor has actually been laid) providing structural headroom of less than 7'6" for at least 50% of the area;
- (5) Uncovered steps and/or exterior fire escapes;
- (6) Terraces, breeze ways, open porches, and outside balconies and open spaces;
- (7) Accessory off-street parking spaces; and
- (8) Accessory off-street loading berths.

Front Yard (minimum yard dimensions): That space within and extending the full width of a lot from the front lot line to the part of the principal building which is nearest to such front lot line.

Frontage Element: Optional elements of a building or site that help provide a transition and interface between the public realm (street and sidewalk) and the private realm (yard or building).

Funeral home: A structure used by a licensed mortician for burial preparation and funeral services.

Garage, private: An accessory building or portion of main building used primarily for the storage of one or more motor vehicles, owned or leased by the occupants of the principal structure, provided that no business, occupation, or service is conducted for profit therein, nor space therein is leased to a nonresident of the premises, as otherwise may be permitted in this ordinance.

Garage, public: A building or portion thereof used for the storage of motor vehicles on a commercial basis.

Garage, mechanical: A building, or portion thereof, used for the servicing, painting, repair, or maintenance of the mechanical, structural, or electrical systems of motor vehicles, which may or may not include the sale of gasoline or other motor fuel.

Gasoline service stations: Any area of land, including structures thereon, that is used for the sale of gasoline or other motor vehicle fuel.

Geothermal: Equipment for the collection of geothermal energy or its conversion to electrical energy for use on the same property, or for incidental sale to a public utility, when that equipment is accessory to a principal use of the property.

Greenhouse: A business whose principal activity is the selling of plants grown on the site and having outside storage, growing or display.

Grocery Store: A store primarily devoted to the retail sale of foodstuffs and household supplies.

Health Care Clinic: A place where medical, dental, vision, nutrition, physical therapy, chiropractic, and other similar health care services are furnished to persons on an out-patient basis by three (3) or more physicians or professional health care providers who have common offices in a building which may also offer laboratory/testing facilities, medical or surgical procedures, and similar health care services.

Health/Sport Club: A building or portion of a building designed and equipped for the conduct of sports, exercise, leisure time activities or other customary and usual recreational activities, operated for profit or not for profit and which can be open only to bona fide members and guests of the organization or open to the public for a fee.

Heliport: Any lot or other facility used or designed to be used, either publicly or privately, by any person for the landing and taking off of helicopters, including all necessary taxiways, aircraft storage and tie-down areas, hangars and other necessary buildings.

Highest adjacent grade: The highest natural elevation of the ground surface, prior to construction, next to the proposed walls of a structure.

Historic District/Property: A place located on the City, State or National Register of Historic Places. *(Ord. No. 2008-224; 6/23/08)*

Historic Preservation Commission: That committee of individuals charged with carrying out the mandates of all subsections found in Section 440 of this Ordinance, as the same may be amended from time to time. *(Ord. No. 2008-224; 6/23/08)*

Home Occupation: An occupation or profession carried on in a residential dwelling, or accessory structure thereto, and clearly incidental and secondary to the residential use of such dwelling or structure

Home Occupation (Category I): A home occupation employing the owner(s) of the premises plus no more than one (1) non-resident employee, agent, or sub- contractor and which is not open to the general public and which does not require a sign, parking or other exterior indicia of a home occupation. This category shall be subject to the conditions of Section 740.9(I) of this ordinance. *(Ord. No. 2002-60 dated 2/11/2002)*

Home Occupation (Category II): A home occupation employing the owner(s) of the premises plus no more than two (2) non-resident employees, agents, or sub- contractors, and which may be open to the general public. This category shall be subject to the conditions of Section 740.9(II) of this ordinance. *(Ord. No. 2002-60 dated 2/11/2002)*

Hospital: A “hospital” shall be a facility primarily engaged in providing, by or under the continuous supervision of licensed health care providers, to inpatients and outpatients, diagnostic and therapeutic services for diagnosis, treatment, and care of persons. The term “hospital” shall also mean on or more buildings or structures which provide facilities and services of a type customarily provided by a hospital including, but not limited to, any services and facilities in support of or in any way related to the hospital’s activities including nursing homes, convalescent homes, long term skilled nursing facilities and a school of nursing conducted within the hospital facility. (See Section 350).

Hotel: A multiple dwelling used primarily for the purpose of furnishing lodging, with or without meals, for more than fifteen (15) transient guests, for compensation.

House trailer: See “Mobile Manufactured Home”.

Industrial Facility, Heavy: Manufacturing or other enterprises with significant external effects, or which pose significant risks due to involvement of explosives, radioactive materials, poisons, pesticides, herbicides, or other hazardous materials in the manufacturing process, or such that involves commonly recognized offensive conditions.

Industrial Facility, Light: Shall mean any manufacturing or research establishment which has limited external impacts (such as the emission of smoke, noise or vibrations) on surrounding areas because of said establishment's appearance, method of operation and use of public facilities and utilities.

Inn: A commercial facility, resembling traditional residential character with common access providing transient lodging and meals which is characterized by common dining facilities and leisure rooms available for use by lodgers and limited general public with no more than 12 guest rooms.

Institution of Higher Education: Any entity, whether public, private or parochial, which provides, as its primary purpose, educational instruction above the twelfth grade level including all academic, residential and service facilities attendant thereto and which is chartered, registered and/or certified, by the Commissioner of the New York State Department of Education or the Regents of the University of the State of New York, or their successors. (See Section 360).

Kennel: Any lot or structure, or portion thereof, used or maintained for the boarding, breeding, sale, letting for hire or the commercial training of dogs and/or cats.

Junk yard: A lot, land, or structure, or part thereof, used primarily for the collecting, storage and sale of refuse, scrap metal, used building materials, discarded material; or primarily for the collecting dismantling, storage and salvaging of machinery or vehicles for the sale of parts thereof.

Landscaped area: An area that is permanently devoted and maintained for the growing of shrubbery, grass and other planted material.

Landscaping: The improvement of a lot, parcel or tract of land with grass and shrubs, trees, and/or other planted material. Landscaping may include pedestrian walks, flower beds, ornamental objects such as fountains, statuary, and other similar

natural objects designed and arranged to produce an aesthetically pleasing effect.

Large Tree: A live tree that is a minimum of twelve inches (12”) in diameter when measured forty-eight inches (48”) above ground.

Limited Light Industrial: Shall mean any light industrial use employing fewer than twenty-five (25) persons.

Light Industrial: Shall mean any manufacturing or research establishment which has limited external impacts (such as the emission of smoke, noise or vibrations) on surrounding areas because of said establishment’s appearance, method of operation and use of public facilities and utilities.

Lightwell: A Private Frontage type that is a below-grade entrance or recess designed to allow light into basements.

Live-Work Unit: A structure that contains a dwelling unit and one or more businesses or commercial uses in a single building where the resident owner or employee of the business resides within the structure.

Lot: A parcel of land occupied or capable of being occupied by one or more buildings and the accessory buildings and uses customarily incidental thereto including such open spaces as are arranged and designed to be used in connection with such buildings.

Lot Area: The total horizontal area within the lot lines of the lot.

Lot, corner: A lot at the junction of two or more intersecting streets.

Lot Coverage: The lot area or percentage of lot area covered by buildings, including accessory structures, and all other impervious surfaces.

Lot line: Line dividing one premise from another, or from a street or other public space.

Lot, width: The mean horizontal distance measured between the side lot lines.

Main Entrance: A main entrance is a principal point of access for pedestrians into a building, prominently visible from the adjacent

right-of-way or avenue of approach. To be considered a main entrance, a door must be open to and operable by the general public, for both entering and exiting, during business hours in the case of a non-residential use, or operable at any time by occupants in the case of a residential use.

Major Projects: Shall mean a specific plan, design or planned undertaking determined by a representative of the City of Elmira Bureau of Inspection Services which requires Planning Commission action and approval including, but not limited to, new industrial, commercial or residential construction, subdivisions, or business expansion, as well as any project requiring a special permit or a variance. In addition, fencing and plantings in a Junkyard, as defined in section 452 of this ordinance, shall be considered Major Projects. *(Ord. No. 2007-280; 7/9/07)*

Manufactured Modular Home: Shall mean a factory-manufactured home where the structure or component is wholly or in substantial part constructed in a manufacturing facility and is intended for permanent installation on a building site. Said home must bear the Insignia of Approval issued by the New York State Fire Prevention and Building Code Council which certified that the home or component is in compliance with the requirements of Subchapter B of said code.

Minor Projects: Shall mean a specific plan, design or planned undertaking determined by a representative of the City of Elmira Bureau of Inspection Services which does not require Planning Commission or Zoning Board of Appeals action and approval including, but not limited to, simple residential remodeling or the construction of a fence, pool or deck. However, any request for a special permit or variance arising out of a simple remodeling, construction or undertaking shall be considered Major Projects. Furthermore, fencing and plantings in a Junkyard, as defined in section 452 of this ordinance, shall be considered Major Projects. Minor Projects shall be handled through the City of Elmira Bureau of Inspection Services. *(Ord. No. 2007-280; 7/9/07)*

Mixed-Commercial/Residential Use: A building that contains dwellings located above the ground floor of an institutional, civic, office, commercial, or retail use that is permitted in the zone.

Mobile/Manufactured home: A structure, transportable in one or more sections, which in traveling mode, is 8 Feet (2438 body mm) or more in width or 40 feet (12, 192 body mm) or more in length, or, when erected on site, is 320 square feet (29.7 m²) minimum,

and that was built on or after June 15, 1976 on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities and includes the plumbing heating, air conditioning and electrical systems contained herein, The term “manufactured home” shall also include any structure that meets all the requirements of this definition except the certification required by the federal department of housing and urban development Housing Construction and Safety Act of 1974, as amended. The term label certifying compliance with the Standard for Mobile Homes, NFPA 501, ANSI 119.1, in effect at the time of manufacture is **deemed acceptable**. For purposes of this ordinance mobile homes and manufactured homes shall be both be referred to as “mobile/manufactured homes”. *(Ord. No. 2003-163 dated May 5, 2003)*

Mobile Home: A moveable or portable dwelling unit that was built prior to June 15, 1976 and that was designed and constructed to be towed on its own chassis comprising frame and wheels; connected to utilities; and designed and constructed without a permanent foundation for year-round living, excluding travel trailers. For purposes of this ordinance mobile homes and manufactured homes shall be both be referred to as “mobile/manufactured”. *(Ord. No. 2003-163 dated May 5, 2003)*

Motel: A multiple dwelling, intended primarily for motorists, not over two stories in height, in which the exit from each dwelling unit or sleeping room is directly to the exterior (includes, but is not limited to, the terms motor court, motor hotel, tourist court).

Motor Vehicle Charging Station: A location that contains the equipment that supplies electric energy for the recharging of electric vehicles.

Motor Vehicle Gasoline Sales: Any area of land, including structures thereon, that is used for the sale of gasoline or other motor vehicle fuel.

Motor Vehicle Repair: Shall mean a lot, structure, or portion thereof, that may have as a principal use welding, painting, vehicular body, or engine repair, and may also include as a secondary use, the sale of related vehicle parts and vehicle fuel sales.

Motor Vehicle Sales/Rental/Storage: Shall mean a lot, structure, or any part thereof, used for the display, sale, lease, or rental of new or used automobiles, trucks, trailers, or boats. A permanent

sales office building shall be located on the same lot as the vehicle sales.

Municipal Parks/Recreational Facilities: A lot, or portion thereof, owned by any public agency, used or intended to be used for recreation purposes including parks, playgrounds, play fields or other outdoor recreation facilities.

Nightclub: A business enterprise which provides or permits any musical entertainment, singing, dancing or other form of amusement, whether or not in connection with the service of food or beverage, but not including a restaurant or bar or cafe which provides incidental musical entertainment without dancing, either by mechanical electrical devices or by not more than four persons playing any non-amplified instrument. This will not include any restaurant or bar or cafe located in a hotel having more than 50 sleeping rooms.

Nonconforming use: Any use of a building, structure or parcel of land legally existing at the time of enactment of this ordinance, which does not conform to the regulations of the district in which it is located.

Nursery school: A school designed to provide temporary care or instruction for two or more children from two to six years of age inclusive.

Nursing home: An establishment, other than a hospital, licensed for nursing care by the State of New York, where persons are habitually housed, furnished with meals and nursing care for remuneration.

Office, General Business: A business, office or agency providing service to the general public or other offices and agencies, such as insurance brokers, real estate agents, computer programming, consulting organizations, or similar service businesses.

Office, Professional: A business office or agency providing services to the general public by a professional licensed by the State of New York such as a lawyer, engineer, architect, accountant, physician, chiropractor, therapist, dentist, or similar occupation.

Official Zoning Map: Shall mean that map identified by the signature of the Mayor and dated and attested to by the City Clerk

following the words: “This is to certify that this is the official Zoning Map of the City of Elmira”.

Open Air Café (Accessory): An open-air seating area on a public sidewalk that is accessory to a restaurant located on the adjoining property, where restaurant patrons can eat or drink.

Parking Lot/Facility: Any lot whose principal use, or accessory use, is used for the parking of motor vehicles.

Parking space: An off-street space available for the parking of one motor vehicle exclusive of passageways and driveways appurtenant thereto and giving access thereto, and also exclusive of space necessary for maneuvering into or out of a parking space.

Parking Structure: A structure, other than accessory off-street parking areas for a charge or permit, motor vehicles may be stored for the purpose of off-street parking.

Personal Services Establishment: A non-retail use providing service related to an individuals’ care and upkeep need, such as manicurist, barber shop or beauty parlor, and the upkeep of personal attire, such as tailor, seamstress, or shoe repair. This definition shall not include facilities used for appliance, vehicle, small engine repair or similar use.

Place of Worship: A building or lot used predominately for public worship by members or representatives of a religious sect, group, or organization recognized by State statute and any other use must be *de minimis*.

Planning Commission: Shall mean that entity charged with carrying out the requirements delegated to it by this Zoning Ordinance including, but not necessarily limited to, site plan review of Major Projects, the review and approval or disapproval of fencing and planting in Junkyards, as set forth in section 452 of this ordinance, the review and approval or disapproval of applications for a permit to establish a mobile/manufactured home park, the review and the making of a recommendation of approval or disapproval of all applications, as submitted or amended, for the establishment of a Planned Development District prior to any action taken by the Council, as well as make recommendations to City Council regarding any proposed zoning regulation amendments or changes or district boundary amendments or changes. (Ord. No. 2007- 280; 7/9/07)

Porch: Any veranda, gallery, terrace, piazza, portico or similar projection from a main wall of a principal building and covered by a roof, other than a carport.

Pre-Application Conferences: One or more meetings held prior to an applicant's appearance before the Zoning Board of Appeals or the Planning Commission and after a determination has been made that the applicant's proposed project is deemed a Major Project. The said Pre-Application Conferences will be scheduled with the applicant, a representative of the City of Elmira Bureau of Inspection Services, and at least one member of the Planning Commission or Zoning Board of Appeals. The said conference may also include the participation of other pertinent City of Elmira employees including, but not limited to, a member of the Law Department, Department of Public Services or Traffic Bureau. During the above Pre-Application Conference, the said participants shall address several issues including, but not limited to, the approval process in general, the documents and site plans required and any outstanding concerns which need to be addressed prior to the applicant's appearance before the Planning Commission or Zoning Board of Appeals. *(Ord. No. 2007-280; 7/9/07)*

Premises: A lot, plot or parcel of land including the building or structures thereon.

Principal Use: Shall mean the main or primary use of a building, structure, or parcel of land.

Principally above ground: At least fifty-one percent (51%) of the equalized assessed value of the structure, excluding land value, is above ground.

Printing Plant: A commercial printing operation involving a process that is considered printing, imprinting, reproducing, or duplicating images and using printing methods including but not limited to offset printing, lithography, web offset, flexographic, and screen process printing.

Printing Shop: An establishment in which the principal business consists of duplicating and printing services using photocopy, blueprint, or offset printing equipment, including publishing, binding, and engraving.

Private Club: Any organization catering exclusively to members and their guests, or premises and buildings for recreational, social, or athletic purposes which are not conducted primarily for profit.

Private School: Shall mean an elementary or secondary school facility operated by a person, firm, corporation, or organization (other than a public school district), registered and/or certified under the requirements of the Commissioner of the New York State Department of Education or chartered by the Regents of the University of the State of New York, or their successors.

Public Park: A lot, or portion thereof, owned by any public agency, used or intended to be used for recreation purposes including parks, playgrounds, play fields or other outdoor recreation facilities.

Public School: Shall mean an elementary or secondary school facility operated by a public school district, municipality, or subdivision thereof, which said school registered or certified under the requirements of the Commissioner of the New York State Department of Education or chartered by the Regents of the University of the State of New York, or their successors.

Public Utility: A business or service having an appropriate franchise from the State of New York, which is engaged in regularly supplying the public with some commodity or service which is of public consequence and need such as electricity, gas, water transportation or communications.

Railroad Facilities: The occupation and use of land, buildings, and structures for purposes directly connected with rail transportation of articles, goods, and passengers, including such facilities as tracks, sidings, signal devices and structures, shops and yards for maintenance and storage of rail machinery, loading platforms, and passenger and freight terminals, but excluding freight terminals and yards, and similar facilities, which are maintained and operated by the owning railroad or by a lessee for the purposes auxiliary to rail transportation, or by a lessee for the purposes auxiliary to rail transportation; provided, however, that the operation of such facilities as a hobby or as part of an amusement business shall not be considered a railroad use.

Rear Yard: Shall mean that space within and extending the full width of the lot from the rear lot line to the part of the principal structure which is nearest to such lot line.

Recreational Vehicle: Shall mean a motorized vehicle or trailer that can be registered by the New York State Department of Motor Vehicles, which is designed to be primarily used for temporary

living or sleeping purposes while traveling and which is customarily standing on wheels or removable rigid supports.

Recycling Center or Station: A facility designed to be a collection point where only recyclable materials are sorted and/or temporarily stored prior to delivery to a permanent disposal site, or shipment to others for reuse, and/or processing into new products. This facility can be a temporary and/or mobile, profit or not-for-profit operation, not accessory to the principal permitted use or a permanent installation that is the principal permitted use. This shall not include junk yards or wrecking yards.

Research and Development Facility: Buildings or portions of buildings used primarily for scientific, medical and/or high-tech research, development and product or equipment design activities in a setting that combines offices and laboratories and may include light assembly. Includes laboratories serving the medical profession by the testing and analysis of specimens submitted by physicians. Activities of such laboratories are confined to serving the medical profession.

Residential hotel: A building occupied by permanent guests only and not by transients. It may include restaurants, newsstands and other accessory services primarily for serving its occupants and only incidentally the public.

Restaurant, Fast Food: Any establishment with more than twenty (20) seats, whose principle use is the preparation and sale of food for consumption by patrons on the premises. *(Ord. No. 2005-427 dated November 28, 2005)*

(a) **Restaurant, Fast Food:** Any establishment with more than twenty (20) seats where food and beverages are sold in a form ready for consumption and where, by design, packaging and sales techniques, significant revenue is derived from food sales where consumption takes place off premises.

(b) **Restaurant, Retail:** Any establishment with twenty (20) or less seats whose principle use is the preparation and sale of food and beverages for consumption by patrons on or off the premises. This category shall be subject to the conditions of Section 740.19 of this ordinance. *(Ord. No. 2005-427 dated November 28, 2005)*

Retail: A business primarily involving the sale of goods to the general public, but which may include incidental fabrication of said goods on premises.

Retail Store, Corner Commerce: A retail sales business of less than 2,500 square feet of gross floor area per floor providing goods or merchandise to the general public, for a fee. Corner Commerce Retail establishments are similar in nature to Neighborhood Retail establishments, but on a smaller scale, and shall not be interpreted to include automobile uses, accessory drive through uses.

Retail Store, General: A retail sales business of greater than 4,000 square feet of gross floor area per floor providing goods or merchandise to the general public, for a fee.

Retail Store, Neighborhood: A retail sales business of greater than 2,500 square feet but less than 4,000 square feet of gross floor area per floor which specializes in providing household products and foods and may also provide for any or all of the following as an accessory use: the sale and/or rental of audio/video recordings of any format, provided that an adult-oriented business is specifically prohibited; and the preparation and sales of delicatessen sandwiches and foods. Neighborhood Retail stores shall not include the dispensing or sale of motor vehicle fuels.

Rooming house: See “Boardinghouse.”

Row house: A dwelling sharing a common wall with adjoining dwellings and said wall(s) are party or lot line walls.

Rummage Sale: A sale of generally second-hand items by a private individual, usually conducted on the individual’s premises.

Self-Storage Units: A building, or group of buildings, designed and constructed for the common, long-term and /or seasonal interior storage of individual or business property. This definition does not include a warehouse/distribution center, truck terminal or other transfer facility for goods, wares, or merchandise.

Setback: The area of a Lot measured from the Lot line to a building Facade or Elevation that is maintained clear of permanent structures, with the exception of Encroachments.

Sexually Oriented Business: Shall mean any establishment having as a substantial or significant portion of its revenues or stock-in-trade, the presentation, selling, leasing, trading, or renting of, for any form of consideration whatsoever: any material, service,

matter or performance, by way of any visual or sensory medium now known, or later developed, which depicts or relates to any specified sexual activity and/or specified anatomical area as those activities are defined in Section 457.2 of this Ordinance, as same may be amended from time to time.

Shopping Center: Any group of two or more commercial uses which (a) are designed as a single commercial group, whether or not located on the same lot, (b) are under common ownership or management, (c) other structural member to form one continuous structure, or if located in separate buildings, are interconnected by walkways and accessways designed to facilitate customer interchange between the uses, (d) share a common parking area and (e) otherwise present the appearance of one continuous commercial area.

Short-term Rental: The rental or lease of any dwelling unit or dwelling, for a period of thirty (30) days or less, to one entity. Motels, hotels, inns, and bed and breakfasts are excluded from this definition.

Side Yard: An open unoccupied space on the same lot with the building situated between the nearest part of the building and the sideline of the lot and extending from the front yard to the rear yard. Any lot line not a rear line or a front line shall be deemed a sideline.

Sign: Any name, identification, description, display, illustration, or device, greater than one (1) square foot in area, which directs attention to a product, place, activity, person, institution or business.

Site Plan: A rendering, drawing, or sketch prepared to specifications and containing necessary elements, as set forth in Section 1025.6 of this ordinance, which shows the arrangement, layout and design of the proposed use of a single parcel of land as shown on said plan.

Solar (Accessory): Any solar energy system that is an accessory use or structure, designed and intended to generate energy for a principal use located on site, and does not provide energy for any other buildings beyond the lot.

Solar, Large Scale: A Solar Energy System that is ground-mounted and produces energy primarily for the purpose of offsite sale or consumption.

Start of construction: The point at which the premises begin to be physically altered; which shall also include the placement of construction trailers and the like. (*Ord. No. 2007-280; 7/9/07*)

Stepback: A building Setback of a specified distance that occurs at a prescribed number of Stories above the ground.

Stoop: A Private Frontage wherein the Facade is aligned close to the Frontage Line with the first Story elevated from the Sidewalk for privacy, with an exterior stair and landing at the entrance.

Storage Facility: A building, or group of buildings, designed and constructed for the common, long-term and /or seasonal interior storage of individual or business property. This definition does not include a warehouse/distribution center, truck terminal or other transfer facility for goods, wares, or merchandise.

Storage Yard: The use of any space, whether inside or outside a building for the storage or keeping of construction equipment, machinery, vehicles or parts thereof, boats and/or farm machinery.

Story: Portion of a building which is between one floor level and the next higher floor level or roof.

Story Height: Is measured from the surface of any floor to the surface of the floor above it or, if there is no floor above, from the surface of the floor to the top of the wall plate.

Street: Thoroughfare dedicated and accepted by a municipality for public use or legally existing on any map of a subdivision filed in the manner provided by law.

Structure: An assembly of materials, forming a construction framed of component structural parts for occupancy or use, including buildings.

Substantial improvement: Any repair, reconstruction or improvement of a structure, the cost of which equals or exceeds fifty percent (50%) of the market value of the structure either:

- (a) Before the improvement or repair is started; or
- (b) If the structure has been damaged and is being restored, before the damage occurred.

For the purpose of this definition, “substantial improvement” is considered to commence when the first

alteration of any wall, ceiling, floor or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure.

The term does not, however, include any project for improvement of a structure to comply with existing state or local building, fire, health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions.

Superintendent of Buildings: The City's employee or designated agent charged with the enforcement of the ordinance and the provisions and regulations of the New York State Fire Prevention and Building Code, whom may also be referred to herein as the "Director of Code Enforcement".

Tavern, Bar: A business establishment licensed by the State of New York to serve alcoholic beverages and which establishment is designed primarily for the consumption of such alcoholic beverages on the lot, regardless of whether food or entertainment are provided as an accessory use.

Tourist house: See "Boardinghouse".

Trailer: See "Mobile home".

Transient guest: Any person who shares a dwelling unit on a non-permanent basis for not more than thirty (30) consecutive days.

Transit Passenger Station: Any structure or transit facility that is primarily used, as part of a transit system, for the purpose of loading, unloading, or transferring passengers or accommodating the movement of passengers from one mode of transportation to another.

Transparency: The total area of fenestration.

Transportation/ Trucking Terminal: Any premises used by a motor freight company as a carrier of goods that is the origin or destination point of goods being transported, for the purpose of dispatching, storing, transferring, loading and unloading goods.

Use: The specific purpose for which land or a building is designed, arranged, intended or for which it is or may be occupied or maintained. The term "permitted use" or its equivalent shall not be deemed to include any nonconforming use.

Use Table: Shall mean that Table at Section 260 describing the types of uses that may or may not be permitted in specific Zoning Districts.

Utility/Storage Trailer: Shall mean any non-motorized vehicle of mechanism accessory to a motorized vehicle, which is capable of being towed by said motor vehicle.

Variance: A grant of relief from one or more of the requirements of this ordinance.

Vending Lot: Temporary use of a lot permitted by the Zoning Board of Appeals for up to a 12-month period where food, beverages, goods, merchandise, or service are displayed, offered for sale, or given away.

Veterinary Hospital/Office: The use of premises, structure, lot, or any portion thereof, for the treatment and/or examination of animal illnesses, including facilities for boarding animals receiving examination or treatment. This definition is deemed to include animal hospital or clinic.

Warehouse/Distribution Center: The use of premises, structure, lot, or any portion thereof, for the storing of goods, wares, and merchandise, whether for the owner or for others, prior to shipment elsewhere.

Wholesale Business: A business or establishment which is engaged in selling primarily to retailers rather than directly to the public.

Yard, front: An open unoccupied space on the same lot with a building situated between the street line and a line connecting the parts of the building located nearest to such street line, and extending to the sidelines of the lot.

Yard, rear: An open unoccupied space, on the same lot with a building, situated between the rear line of the lot and a line connecting the parts of the building located nearest to such rear lot line, and extending to the sidelines of the lot.

Yard, side: An open unoccupied space on the same lot with the building situated between the nearest part of the building and the sideline of the lot and extending from the front yard to the rear

yard. Any lot line not a rear line or a front line shall be deemed a sideline.

Zoning Board of Appeals: Shall mean that entity charged with carrying out the requirements delegated to it by this Zoning Ordinance, including but not limited to: interpreting the provisions of the Zoning Ordinance; reviewing actions of the Superintendent of Buildings; and the granting or denial of Special Permits or variances.

Zoning District: Shall mean a classification within which the regulations specified in this Ordinance are uniform and which is assigned to a particular area of the City by delineation upon the Zoning District Map as referenced in Article II hereof.

Zoning District Map: Shall mean the official, certified map upon which the boundaries of the various zoning districts are shown and which are an integral part of this Ordinance and together with the Zoning text make up the Zoning Ordinance for the City of Elmira.

Section 3. Article II, Section 200, is amended to delete zoning District “Business B – Central Business District” and to add “see the City-Center Form Based Code for additional zoning districts (Appendix B-1).”

Section 4. Article II, Section 210, is amended to read as follows:

The zoning districts are bounded and defined as shown on map A entitled “Zoning Map of the City of Elmira, New York”, which accompanies this ordinance and which, with all explanatory matter thereon, is hereby incorporated herein by reference. The official Zoning Map shall be filed in the Office of the City Clerk.

Section 5. Article II, Section 250.6 be and is hereby repealed.

Section 6. Article II, Sections 250.8, 250.9, 250.10, are renumbered to read: 250.7, 250.8 and 250.9.

Section 7. Article II, Section 250.11 be and is hereby repealed.

Section 8. Article II, Sections 250.12, 250.13, 250.14, 250.15, 250.16, 250.17, 250.18, and 250.19 are renumbered to read: 250.10, 205.11, 250.12, 250.13, 250.14, 250.15, 250.16, and 250.17.

Section 9. Article II, a new Section to be numbered 250.18 be and is hereby adopted titled City-Center Form Based Code Districts.

Refer to Appendix B-1 “City-Center Form Based Code”.

Section 10. Article II, Section 260 is amended to read: “Use Table Requirements”. Uses permitted in each Zoning District shall be those set forth in the “Use Tables” (Table 260 and the Use Table in Appendix B-1 City-Center Form Based Code”).

Section 11. Article III is amended to read:

“Article III: Bulk and Density Control Requirements:

NOTE: The provisions contained in Article III do not apply to Districts covered by the City-Center Form Based Code (Appendix B-1).

Section 12. Article III; Table 330, titled “Business Districts” is repealed in its entirety.

Section 13. Article III, a new Table 330 be and is hereby adopted to read as follows:

Table 330 – Business Districts

- (a) **Residential Uses in Business Districts.** Residential uses in the following Business Districts shall follow the requirements of the Bulk and Density Residential Table for Residential C Districts.
- (b) Residential uses are specifically prohibited in Business E Districts.
- (c) If a business use abuts a residential property, then screening and buffering requirements apply. (see Sec. 411.1 and 411.2).

	B-A Neighborhood Commercial	B-A-1 Neighborhood Commercial	B-C Specialized Commercial	B-D Historic Commercial	B-E General Commercial Commercial (see additional Requirements at Sec. 340)
Minimum Lot Area	Ten Thousand (10,000) SF	Ten Thousand (10,000) SF	Ten Thousand (10,000) SF	Ten Thousand (10,000) SF	N/A
Minimum Frontage Of Lot	Fifty Feet (50')	Fifty Feet (50')	Fifty Feet (50')	Fifty Feet (50')	N/A
Maximum Percentage Of Lot to be Covered By Building	(1)	(1)	(1)	(1)	Fifty Percent (50%)
Minimum Yard Dimensions: Front Yard	Ten Feet (10')	Ten Feet (10')	Fifteen Feet (15')	Fifteen Feet (15')	N/A
Minimum Yard Dimensions: Side Yards	Twenty Feet (20')	Twenty Feet (20')	Five Feet (5') but at least one side yard shall be no less than Ten Feet (10') to allow for a driveway area	Five Feet (5') but at least one side yard shall be no less than Ten Feet (10') to allow for a driveway area	N/A
Minimum Yard Dimensions: Rear Yards	Twenty Feet (20')	Twenty Feet (20')	Twenty-Five Feet (25')	Twenty-Five Feet (25')	N/A

Maximum Height of Principal Buildings	Two (2) Stories or Thirty Feet (30')	Two (2) Stories or Thirty Feet (30')	Four (4) Stories or Fifty Feet (50')	Four (4) Stories or Fifty Feet (50')	Four (4) Stories or Fifty Feet (50')
Maximum Height of Accessory Buildings	Twenty Feet (20')	Twenty Feet (20')	Twenty Feet (20')	Twenty Feet (20')	Twenty Feet (20')

- (1) Maximum percentage of lot allowed to be covered by building will be determined by the regulations for off-street parking, yard Setbacks, lot dimensions and any other applicable regulations.

Section 14. Article IV, Section 400 is amended to read as follows:

These regulations are intended to supplement the district regulations in Article III; all of the following regulations and requirements in this Article IV shall apply in addition to those listed in Article III. The following supplemental regulations apply to areas regulated by the City-Center Form Based Code. The provisions of the City-Center Form Based Code shall take precedent if there be a conflict between Article III and Article IV and the City-Center Form Based Code.

Section 15. Article IV, Section 440.5 is amended to add a new subparagraph numbered (5) to read:

(5) Planning Commission Coordination:

(i) Applicability: Projects subject to Site Plan Review, with or without the need for a Special Permit and/or Variances within the City-Center Form Based Code Zoning District and within an Historic District.

(ii) Site Plan Review applications will be referred to the Historic Preservation Commission by the Planning Commission and shall be referred back to the Planning Commission within the 45-day review period for the Certificate of Appropriateness, unless the applicant and the Commission mutually agree upon an extension. The application shall be referred back even if the Certificate of Appropriateness is denied.

(iii) Upon receipt of a decision from the Historic Preservation Commission, the Planning Commission can accept the approval, overrule a denial, or modify the decision. Overruling a denial or modifying a decision requires a unanimous vote of all of the members currently serving on the Planning Commission.

Section 16. Article IV, Section 458.2 is amended to read as follows:

Mobile homes and manufactured homes shall be located only in parks designated for mobile homes, manufactured homes, or a combination of mobile homes and manufactured homes. Such parks are specifically prohibited from Residential AA, Residential A, Business E and Industrial Districts. For purposes of this ordinance, mobile homes and manufactured homes shall be both referred to as “mobile/manufactured homes”.

Section 17. Article V: SIGNS, Section 510 is amended to add a new Section 510.1 to read:

Awning: any non-rigid material that is supported by a frame that is attached to an exterior wall.

Section 18. Article V, Section 510 is amended to add a new Section 510.2 to read:

Awning Sign: A sign or graphic printed on or in some fashion attached directly to the awning.

Section 19. Article V, Sections 510.2 through 510.20 are renumbered to read: 510.3 through 510.21.

Section 20. Article V, a new subsection to be numbered 520.10 is adopted to read as follows:

520.10 Awning Signs: Awning graphics should be affixed flat to the surface of the valance provided they shall not extend vertically or horizontally beyond the limits of the awning.

- (a) Only awnings over ground floor doors and windows may contain signs.
- (b) A maximum one sign per awning face is permitted.
- (c) An awning sign may only be externally illuminated.
- (d) Awnings shall be affixed at a consistent height of eight (8) feet and extend no higher than twelve (12) feet.
- (e) Awnings shall project at least three (3) feet.

Section 21. Article V, Section 530 is amended to read as follows:

Signs permitted in each Zoning District shall be as shown on the “Sign Tables” at Section 530.1 and in Appendix B-1 CCFBC and shall further comply with the size and location requirements set forth in Section 540 for the district in which they are located.

Section 22. Article V, Section 540.1 is amended to read as follows:

Residential AA, A, B, C, D and the Residential Edge Mixed Use (REMU) Districts.

Section 23. Article V, Section 540.1, subparagraph (c) is amended to read:

For special permit uses, one sign shall be permitted, limited to “name plate” and an address, no more than two (2) square feet in area. Notwithstanding the above, no sign shall be permitted for a Category 1 Home Occupation. For special permit uses in the REMU District, size of sign shall be determined by the Planning Commission as part of the special permit review process.

Section 24. Article V, a new subparagraph (e) of Section 540.1 is added to read:

In the REMU District, a maximum of three signs is allowed per principal use.

Section 25. Article V, Section 540.3 is amended to read:

Central Business District and Urban Mixed Use (UMU) District:

Subsection 4 of Section 540.3 is amended to read:

A maximum of three signs is allowed per principal use.

Section 26. Article V, current Subsection 540.3(3) be and is hereby repealed.

Section 27. Article V. The title of Section 540.6 is amended to read:

Campus TECH and Campus Industrial Districts.

A new subparagraph 5 is adopted as part of Section 540.6 to read as follows:

(5) A maximum of three signs is allowed per principal use.

Section 28. The heading to Article VI: PARKING is amended to read:

Article VI: PARKING

NOTE: The provisions contained in this Article VI do not apply to areas covered by the City-Center Form Based Code (Appendix B-1).

Section 29. Article VI, Section 610 is amended to read as follows:

After the date when this Ordinance becomes effective, the following off-street parking spaces shall be provided and satisfactorily maintained by the owner of the property for each building which is erected, enlarged, or converted from one principal use to another for use for any of the following purposes. If a building is used for a purpose which combines two (2) or more of the purposes listed below, only the requirement for the predominate purpose shall be provided and as if the entire structure were so utilized.

Section 30. Article VII be and is hereby repealed and a new Article VII is adopted to read as follows:

Section 700. General.

All uses identified in Article II, District Regulations, and Article V Signs, and in the City-Center Form Based Code as uses requiring special permits are hereby declared to possess distinctive characteristics requiring individual consideration to determine their suitability for particular sites and their impact on the district in which they are located and on surrounding property. Such uses identified as requiring special permits shall conform to additional standards and requirements as set forth in this article, and if such uses satisfy such standards and requirements, they shall be deemed to be permitted uses in their respective districts.

Section 701. Permits Limited to Specific Uses.

No special permit shall be granted by the Planning Commission, except specific uses designated in Article II, or Section 530.1, of this ordinance or specific uses in the City-Center Form Based Code as requiring a Special Permit.

Section 702. Existing Violations.

No special permit shall be issued for a property where there is an existing violation of this ordinance.

Section 710. Application Procedure.

710.1 Submitted to Superintendent of Buildings.

An application for a special permit shall be submitted to the Superintendent of Buildings. The application shall be

accompanied by a non-refundable fee of Seventy Five Dollars (\$75.00). (*Ord. No. 2007-280; 7/9/07*)

710.2 Required Plan.

Every application for a special permit shall include a plan showing:

- (a) the location of buildings;
- (b) parking areas;
- (c) traffic access and circulation;
- (d) open spaces;
- (e) landscaping;
- (f) height and number of buildings; and
- (g) such other information required in the standards for each special permit use as set forth in this article.

710.3 Planning Commission Approval Required.

- (a) The Planning Commission shall review every special permit application in accordance with the terms of the conditions and standards specified in Sections 720, 730, and 740 below.
- (b) It shall be the permit only if it finds that conditions and standards specified in Sections 720, 730, and 740 below have been met.
- (c) A majority vote of the Planning Commission shall be required for approval of an application for a special permit.
- (d) The Planning Commission shall follow the procedure for public hearing as well as all other requirements pertaining to special permits as set forth in Article X of this ordinance.
- (e) The Planning Commission shall render its decision within sixty (60) days, unless good cause is shown.
- (f) If the Planning Commission approves an application for a special permit, it shall notify the Superintendent of Buildings of such action, and the Superintendent of Buildings shall issue the permit for which application has been made.
- (g) The permit shall include such conditions and safeguards as were deemed reasonable and necessary when such application was approved by the Planning Commission.

- (h) If the applicant has not started work within one (1) year on the project for which the special permit was issued, such permit shall expire, and a new permit shall be required and shall follow all the procedures set forth herein.

Section 720. Conditions and standards application to all special permit uses.

The Planning Commission shall consider the following conditions and standards when reviewing an application for a special permit and the Planning Commission shall issue a permit only if it finds that the following conditions and/or standards have been met:

720.1 The location and size of the use, the nature and intensity of operations involved in or conducted in connection with it, the size of the site in relation to it, and the location of the site with respect to streets giving access to it, are such that it will be in harmony with the appropriate and orderly development of the district in which it is located, and will not discourage the appropriate development of adjacent land and buildings or impair the value thereof.

720.2 The location, nature and height of buildings, walls and fences, and the nature and extent of the landscaping on the site are such that the use will not hinder or discourage the appropriate development and use of adjacent land and buildings.

720.3 Operations in connection with any special permit use will not be more objectionable to nearby properties by reason of noise, fumes, vibration or flashing of lights than would be the operations of any permitted use not requiring a special permit.

720.4 Parking areas will be suitable in size, properly located and suitably screened from any adjoining residential uses, and the entrance and exit drives shall be located so as to achieve maximum safety.

Section 730. Continual conformance to conditions and standards.

Uses granted a special permit shall conform continually to the conditions and standards set forth in Section 720 and 740. The Planning Commission may require additional safeguards and conditions as are reasonable and necessary to assure continual conformance to all applicable conditions and standards. Such

additional safeguards may include review by the Planning Commission or by the Superintendent of Buildings and his/her designee, at specified periods of time to ensure that conditions and standards are being met. Failure to comply shall result in suspension or revocation of said Special Permit.

Section 740. Conditions and standards for specific uses.

In addition to other provisions of this ordinance, the following conditions and standards shall be required for the following uses:

740.1 Agricultural uses such as Farms, Greenhouses and Commercial Gardens.

- (a) Such uses shall be on sites at least forty thousand (40,000) square feet in area. No manure, fertilizer or dust-producing substance shall be stored outside.

740.2 Antennae and Satellite Dishes – in Residential Districts and in the Residential Edge and Neighborhood Mixed Districts in the City-Center Form Based Code (Appendix B-1).

A satellite antenna greater than three feet (3') in diameter shall comply with the following minimum requirements:

- (a) Size and Height: A satellite antenna shall not exceed ten feet (10'). The total height of ground-mounted antenna shall not exceed fifteen feet (15') above finished grade. Roof mount installations of an antenna shall require a building permit and the total height of the antenna from finished grade shall not exceed the height restrictions for the Zoning District in which the antenna is installed.
- (b) Location: A satellite antenna shall be located only in the rear yard of any lot and must have a minimum setback of five feet (5') from any principal structure and/or a lot line as measured from the outermost diameter of the antenna.

740.3 Antennae and Satellite Dishes in Commercial Districts including the Central Business, Urban Mixed Use and Campus TECH Districts in the City-Center Form Based Code (Appendix B-1).

A satellite antenna greater than three feet (3') in diameter shall comply with the following minimum requirements:

- (a) Size and Height: A satellite antenna shall not exceed fifteen feet (15') in diameter. The total height of a ground-mounted antenna shall not exceed twenty feet (20') above the finished grade. Roof mount installations of an antenna shall require a building permit and the total height of the antenna from finished grade shall not exceed the height restrictions for the Zoning District in which the antenna is installed.
- (b) Location: All satellite antennae in Business District shall be roof-mounted.

740.4 Condominiums; Townhouses; Low-Density Apartment Development.

Such development shall be permitted only in those areas designated by this ordinance as Residence C and D Districts. Such developments shall be on sites of at least twenty thousand (20,000) square feet in area and shall have a minimum street frontage of one hundred feet (100'). In addition to the above minimum lot areas, the following requirements shall be met;

(a) Lot Area Requirements:

<u>Dwelling Unit</u>	<u>Residence C & D</u>
Efficiency and One-Bedroom	833 SF
Two Bedrooms	1,666 SF
Three Bedrooms	2,500 SF
Four or More Bedrooms	833 SF
	for each additional bedroom over three

(b) Yard Requirements:

Front Yard: Same as the requirement for the district for principal and accessory uses.

Rear Yard: Same as the requirement for the district for principal and necessary uses.

Side Yard: Same as the requirement for the district for accessory uses. For principal uses as follows:

<u>Required Lot Area</u>	<u>Side Yard Requirement</u>
Minimum 20,000 SF	10 feet (10') each side

20,000 to 39,999 SF	15 feet (15') each side
40,000 SF and above	20 feet (20') each side

740.5 Cemetery.

A cemetery shall be located on a site of at least ten (10) acres. Buildings shall be set back at least fifty feet (50') from property lines. A fence at least six feet (6') in height shall be placed around the entire site and, in addition, landscape screening shall be planted along the entire length of the fence.

740.6 Concessions Within a Park.

No building for a concession within a public park shall be nearer than one hundred feet (100') to any lot line.

740.7 Funeral Homes.

Funeral homes shall be on sites at least fifteen thousand (15,000) square feet in area. Parking requirements for funeral homes as stated in section 610.1 shall be met, but in no case shall there be less than twenty (20) off-street parking spaces. A funeral home shall not be considered a customary home occupation. Off-street loading areas for funeral homes shall be surrounded by a solid fence or wall of adequate width and height to shield the view of the loading area from neighboring properties.

740.8 Golf Course or Country Club.

A golf course or country club shall be located on a site of at least forty (40) acres. At least four (4) off-street parking spaces shall be provided for each tee, and all parking spaces shall be located at least fifty feet (50') from abutting property lines. Buildings shall be set back at least one hundred feet (100') from property lines.

740.9(I) Home Occupations (Category I). *(Ord No. 2002-62 dated Feb. 11, 2002)*

A home occupation shall not permit any exterior storage of materials and no other exterior indication of the home occupation or variation from the residential character of the principal building. Home occupations shall conform to the following requirements:

- (a) The “home occupation” is conducted solely by the residential occupants thereto, plus not more than one (1) non-resident employee, agent or subcontractor.
- (b) There shall be no change in the character of the use of the dwelling or structure as a residence.
- (c) There shall be “no outside storage” or display of materials or products in connection with such home occupation use.
- (d) There shall be no generation or vehicular traffic or parking beyond what is normal for the residential district.
- (e) There shall be no “noticeable” noise, vibration, glare, fumes, odor, or electrical interference beyond the lot line.
- (f) No sign shall be permitted to indicate the existence of a home occupation on the premises.
- (g) A home occupation that is open to the general public shall be specifically excluded from “Home Occupation (Category I)”.
- (h) No more than one (1) such home occupations shall be conducted on the premises.

740.9(II) Home Occupations (Category II).

A home occupation shall not permit an exterior storage of materials and no other exterior indication of the home occupation or variation from the residential character of the principal building. Special permits granted for home occupants shall conform to the following requirements:

- (a) The “home occupation” is conducted solely by the residential occupants thereto, plus not more than two (2) non-resident employees, agents, or subcontractors.
- (b) There shall be no change in the character of the use of the dwelling or structure as a residence.

- (c) Not more than twenty-five percent (25%) of the floor area of one story of the residence, or fifty percent (50%) of a basement, cellar, or permitted accessory structure, but not both, shall be devoted to the “home occupation”.
- (d) There shall be no “outside storage” or display of materials or products in connection with such home occupation use.
- (e) There shall be no generation of vehicular traffic or parking beyond what is normal for the residential district.
- (f) There shall be no “noticeable” noise, vibration, glare, fumes, odor or electrical interference beyond the lot line.
- (g) One (1) sign shall be permitted, limited to “name plate” and an address, no more than two (2) square feet in are.
- (h) Uses specifically excluded from “home occupancy” shall include barber shop or beauty parlor with more than one (1) chair; teaching or licensed day care of more than six (6) pupils at one time; antique or gift shop; medical or dental clinic; veterinary clinic; animal kennel; conversion of a single family home to a multifamily home, unless otherwise permitted by the Zoning Ordinance; a motor vehicle engine or body repair shop.
- (i) No more than one (1) such home occupation shall be conducted on the premises.

740.10 Junkyards

Such uses shall be on sites at least forth thousand (40,000) square feet in area. In addition, they shall conform to the requirements as set forth in Section 452.

740.11 Laundry; Cleaning; and Pressing Establishments with no Processing.

Such uses shall be permitted if they are accessory to the principal activity of such establishments which shall be taken to be the accepting of goods and garments at that location and the return of same processed according to the request of the customer.

740.12 Limited Light Industrial Uses.

Such uses shall be permitted as special permit uses in Business B. Districts if they are of the nature and character of small research, assembly, light manufacturing, laboratories or similar establishments employing fewer than twenty-five (25) persons and using light machinery. The intent of this section is to permit, under these conditions, certain types of establishments in the Central Business District which would use proper floor or loft space above or alongside business establishments; e.g., dental laboratories, jewelry manufacture and repair, lens grinding, optical instrument repair and sales and other establishments similar to these.

740.13 Motor Vehicle Sales and Sales/Repair.

Repair and service work, except for the sale of fuels and lubricants, shall be conducted entirely within a building. No outdoor storage of partially dismantled or wrecked motor vehicles shall be permitted, except for a period of no longer than seventy-two (72) hours. No more than four (4) other motor vehicles shall be stored outdoors at any time and all such other motor vehicles so stored shall be licensed and in such condition that they can pass New York State inspection. If the sale of gasoline or other motor vehicle fuels are sold or provided on the premises, the requirements of Section 740.14 shall also apply.

740.14 Motor Vehicle Gasoline Sales and Convenience Stores with Gasoline Sales.

Fuel pumps shall be at least fifteen feet (15') from any street line. Except for underground storage tanks, all other structures shall be at least forty feet (40') from street lines, ten feet (10') from side lot lines, and twenty feet (20') from rear lot lines, except when a gasoline service station abuts a Residential Property or Residential District in which case no structure shall be closer than twenty feet (20') to any side lot line. When a gasoline service station abuts a Residential Property or Residential District, there shall be maintained in suitable condition a landscaped area at least ten feet (10') wide or a solid screen fence six feet (6') high along the lot Residential District. No part of any gasoline service station or public garage shall be used for residence or sleeping purposes. All applications for permits to construct or alter a gasoline service station shall be referred to the Fire Chief and the Chief of Police for analysis of fire, traffic and other possible hazards. The Superintendent of Buildings shall review their comments on the proposed new or altered facility and may suggest modifications of

the site and construction plans to lessen potential fire, traffic and other hazards.

740.15 Nursery Schools; Day Care Centers.

Nursery Schools shall be on sites at least ten thousand (10,000) square feet in area. The front yard of the site shall not be used for outdoor play space for children. Any other part of the site used for play space shall be surrounded by a fence at least six feet (6') in height. No nursery school shall have more than thirty (30) children enrolled in any session. Any off-street parking place must be provided for each teacher in the school.

740.16 Nursing, Convalescent Homes, Adult Care Facilities and Community Residential Facilities.

Buildings to be constructed for such purposes shall be on sites of at least forty thousand (40,000) square feet in area. The building shall be of a size of at least two hundred (200) square feet for each patient bed or intended occupant. Parking requirements for these activities as stated in Article VI, Parking, shall be met. No yard, including side yards, shall be less than fifty feet (50') for nursing or convalescent homes in any district.

740.17 Utility Transmission Lines, Utility Substations and Public Utilities.

Transmission lines shall be also constructed as not to endanger the public or surrounding property. Public utility substations shall be on lots of not less than ten thousand (10,000) square feet in area. Suitable fencing shall be provided for protection of the public and in Residential Districts or when such utility transmission lines and/or substations abut a Residential Property, suitable landscaping and screening shall also be provided. Yards required in the district shall be provided for all structures.

740.18 Bed and Breakfast Establishments.

An owner-occupied, one-family dwelling is permitted to be converted for use as a bed and breakfast establishment under the following conditions:

- (a) The bed and breakfast establishment shall comply with all New York State Laws and Regulations as they pertain to the operation of bed and breakfast establishments,

specifically Section AJ-701 of the Residential Code of New York State.

- (b) An annual fire inspection must be conducted by the City's Department of Inspection Services to ensure compliance and conformance with the City of Elmira Zoning Ordinance and any other state regulations, standards and codes.
- (c) There must be at least one (1) off-street parking space for each guest room.

740.19 Retail Restaurant Establishments.

- (a) The Retail Restaurant establishment shall comply with all New York State Laws and Regulations specifically as they pertain to the operation of food service establishments.
- (b) An annual fire inspection must be conducted by the City's Department of Inspection Services to ensure compliance and conformance with the City of Elmira zoning Ordinance and any other state regulations, standards and codes.
- (c) The Planning Commission shall impose conditions to limit:
 - 1. The presence of drive-thru windows;
 - 2. The hours of operation; and
 - 3. On-premises consumption of alcohol to the extent not to conflict with New York State Alcohol Beverage Control Law and regulations thereunder.

740.20 Boarding, Lodging, and Rooming House.

- A. As indicated in the City-Center Form Based District Use Table (Appendix B-1):
 - 1. There shall be one (1) resident staff person for each fifteen (15) residents or part thereof.
 - 2. No alteration to either the exterior or the interior of any principal or accessory structure shall be made which changes the character and appearance of the residential premises.
 - 3. Only habitable rooms originally designed as bedrooms shall be used for lodging.

4. Each boarding, lodging, rooming house shall provide a minimum lot area of 750 square feet per resident.
5. Each boarding, lodging, rooming house shall provide usable exterior open space, which may include any required yard area, of at least two hundred (200) square feet per resident.

740.21 Short-Term Rental.

- A. As indicated in the City-Center Form Based District Use Table (Appendix B-1):
1. Registration. Short-term rental shall be registered in the City of Elmira Rental Registry.
 2. Appearance and Identification. The exterior of the building shall retain a residential appearance with house numbers maintained on the front of the building and visible from the street or road.
 3. Nuisances and Garbage. The short-term rental shall be operated in a way that will prevent disturbances to neighboring properties not typical of a residential neighborhood, including, but not limited to: loud music and noises, excessive traffic, junk/debris accumulation in the yards, garbage removal, trespassing, or excess vehicles, boats or recreational vehicles parked in the streets in front of the rental.
 4. Federal, State & Local Laws. The short-term rental shall meet all applicable State, Federal, and local health, safety laws and building does.

740.22 Amusement Recreation Entertainment, Outdoor.

- A. As indicated in the City-Center Form Based District Use Table (Appendix B-1):
1. Minimum lot size shall be eighty thousand (80,000) square feet.
 2. No such facility shall be located adjacent to sensitive receptors including, but not limited to, schools, day care facilities, single family homes, and community residential facilities.

3. Such use shall not be permitted which normally causes or emits objectionable odors, fumes, dirt, vibrations, glare, electrical interference or noise beyond the immediate lot lines on which such uses are conducted. Standards for performance of all uses shall conform to those set forth in Section 452 of this ordinance.

740.23 Restaurant/Bar and Outdoor Café (Accessory).

- A. As indicated in the City-Center Form Based District Use Table (Appendix B-1):
 1. If there is an outdoor café or dining deck it may be located in the front of the building and in side or rear yards, provided it is screened from neighboring residential properties.
 2. Outdoor cafés adjoining residential properties at the rear or side yards shall be closed to patrons by 10:00 p.m. All other outdoor cafés shall be closed to patrons at 11:00 p.m.
 3. No outdoor cooking of food shall be permitted.
 4. Outdoor music, live or recorded, adjoining residential properties at the rear or side yards shall be closed to patrons by 10:00 a.m. All other outdoor cafés shall be closed to patrons at 11:00 p.m.
 5. No light shall be emitted beyond the lot line.

740.24 Vending Lots.

- A. As indicated in the City-Center Form Based District Use Table (Appendix B-1):
 1. All vendors shall
 - (a) Have a license or permit from the City
 - (b) Be subject to public health requirements of the City and State.
 - (c) Be subject to the Americans with Disabilities Act.
 2. The Planning Commission shall:

- (a) Set hours
- (b) Review

- (i) Pedestrian and vehicular requirements including the potential for parking
- (ii) Lighting
- (iii) Trash removal
- (iv) Restroom facilities
- (v) Signage

740.25 Veterinary Clinic Hospital.

- A. As indicated in the City-Center Form Based District Use Table (Appendix B-1):
 - 1. Animal boarding facilities must be located indoors.
 - 2. Exterior exercise areas must be located to the rear or interior side of the principal building on the lot.
 - 3. Any exterior exercise areas must be designed to provide shelter against weather.
 - 4. Fencing of exterior exercise areas is required. Fencing must be between six feet (6') and seven feet (7') in height to prevent escape, and must be buried a minimum of one foot (1') to prevent escape by digging beneath the fence.

740.26 Kennel.

- A. As indicated in the City-Center Form Based District Use Table (Appendix B-1):
 - 1. The minimum lot are is five (5) acres. In addition, no dog kennel, runway or exercise pen shall be located within two hundred feet (200') of any lot line.

740.27 Car Wash.

- A. As indicated in the City-Center Form Based District Use Table (Appendix B-1):
 - 1. All vehicular access shall be from an arterial or collector street.

2. All washing and machine-dry operations shall be conducted within a building.
3. The building exit for automobiles that have completed the washing and machine-drying process shall be set back a minimum of fifty feet (50') from the nearest point of any street property line.
4. No washing, vacuuming, steam cleaning, waxing, polishing or machine-drying operations, and no building within which such operations are conducted, shall be permitted within one hundred feet (100') of existing single or two-family dwelling.
5. All lot lines abutting or adjacent to an existing single or two-family dwelling shall be screened by a solid masonry wall or fence not less than four feet (4') and no more than six feet (6') in height.
6. Queuing lane(s) shall not interfere with on-site or off-site pedestrian and vehicular circulation.
7. The applicant shall submit an analysis of the traffic impact of the proposed development that addresses the following:
 - a. Projections of site-generated and off-site traffic to be expected on streets in the vicinity upon completion of the proposed development; and
 - b. Recommendations for techniques or improvements to deal with any projected traffic congestion or friction.

740.28 Light industrial & Research & Development Facilities.

- A. As indicated by the City-Center Form Based District Use Table (Appendix B-1):
 1. Such use shall not be permitted which normally causes or emits objectionable odors, fumes, dirt, vibrations, glare, electrical interference or noise beyond the immediate lot lines on which such uses are conducted. Standards for performance of all uses shall conform to those set forth in Section 453 of this ordinance.

740.29 Trucking Terminals Less than 20 Bays.

- A. As indicated in the City-Center Form Based District Use Table (Appendix B-1):
1. Such use shall not be permitted which normally causes or emits objectionable odors, fumes, dirt, vibrations, glare, electrical interference or noise beyond the immediate lot lines on which such uses are conducted. Standards for performance of uses shall conform to those set forth in Section 453 of this ordinance.
 2. Loading docks and parking areas shall be two hundred feet (200') from the C-T District boundaries except boundaries adjacent to C-I District.

740.30 Large Scale Solar Energy Systems.

- A. As indicated in the City-Center Form Based District Use Table (Appendix B-1):
1. Large-Scale Solar Energy Systems are permitted through the issuance of a special use permit within the C-T and C-I Districts, subject to the requirements set forth in this ordinance.
 2. Special Use Permit Application Requirements. For a Special Use Permit Application, the site plan application is to be used and supplemented by the following provisions:
 - a. If the property of the proposed project is to be leased, legal consent between all parties, specifying the use(s) of the land for the duration of the project, including easements and other agreements, shall be submitted.
 - b. Blueprints showing the layout of the Solar Energy System signed by a Professional Engineer or Registered Architect shall be required.
 - c. The equipment specification sheets shall be documented and submitted for all photovoltaic panels, significant components, mounting systems, and inverters that are to be installed.

- d. Property operation and Maintenance Plan. Such plan shall describe continuing photovoltaic maintenance and property upkeep, such as mowing, trimming and application of herbicides.
- e. Decommissioning Plan. To ensure the property removal of Large-Scale Solar Energy Systems, a Decommissioning Plan shall be submitted as part of the application. Compliance with this plan shall be made a condition of the issuance of a Special Use Permit under this ordinance. The Decommissioning Plan must specify that after the Large-Scale Solar Energy System can no longer be used, it shall be removed by the applicant or any subsequent owner. The plan shall demonstrate how the removal of all infrastructure and the remediation of soil and vegetation shall be conducted to return to the parcel to its original state prior to the construction. The plan shall also include an expected timeline for execution. A cost estimate detailing the projected cost of executing the Decommissioning Plan shall be prepared by a Professional Engineer or Licensed Contractor. Cost estimations shall take into account inflation. If the Large-Scale Solar Energy System is not decommissioned after being considered abandoned, the City may remove the system and restore the property and impose a lien on the property to cover these costs to the City.
- f. Prior to the acceptance of a Special Use Permit Application, the applicant must provide the City with a performance guarantee as provided herein. The amount of the guarantee shall be 1.25 times the estimated decommissioning cost or \$50,000.00, whichever is greater. Estimates for decommissioning the site shall be determined by a Professional Engineer or a Licensed Contractor. It is the responsibility of the applicant to provide the City with the certified cost estimate.
- g. The following types of performance guarantees are permitted:
 - i. A surety or performance bond that renews automatically, includes a minimum 60-day notice to the City prior to cancellation, is

approved by the City Chamberlain, and is from a company on the U.S. Department of Treasury's listing of Certified Companies. A bond certificate must be submitted to the City Council each year verifying the bond has been properly renewed.

- ii. A certified check deposited with the City Chamberlain, as escrow agent, who will deposit the check in an interest-bearing account of the City, with all interest accruing to the applicant. Funds deposited with the City Chamberlain will be returned when the Large-Scale Solar Energy System is decommissioned and any necessary site restoration is completed.
- iii. A no-contest irrevocable bank letter of credit from a banking corporation licensed to do business in the State of New York. The terms of the letter must include the absolute right of the City Chamberlain to withdraw funds from the bank upon certificate by the City Manager that the terms and conditions of the performance guarantee have been breached. The letter of credit must be valid up to twelve (12) months from the date the performance guarantee was approved.
- h. The full amount of the bond, certified check, or letter of credit must remain in full force and effect until the Large-Scale Solar Energy System is decommissioned and any necessary site restoration is completed.

3. Special Use Permit Standards.

- a. Setback. Large-Scale Solar Energy Systems shall adhere to the setback requirements of the underlying Zoning District. The large-Scale Solar Energy System may require further setback if adjacent to an existing residential use.
- b. Height. Large-Scale Solar Energy Systems shall not exceed twenty feet (20') in height.

- c. Lot Size. Large-Scale Solar Energy Systems shall be located on lots within a minimum of lot size of three (3) acres.
 - d. Lot Coverage. A Large-Scale Solar Energy System that is ground-mounted shall not exceed seventy percent (70%) of the lot on which it is installed. The surface area covered by Solar Panels shall be included in total lot coverage.
 - e. All Large-Scale Solar Energy Systems shall be enclosed by fencing to prevent unauthorized access. Warning signs with the owner's contact information shall be placed on the entrance and perimeter of the fencing. The type of fencing shall be determined by the Planning Commission. The fencing and the Large-Scale Solar Energy Systems may be further screened by any landscaping needed to avoid adverse aesthetic impacts.
 - f. Large-Scale Solar Energy Systems should, where feasible, integrate recreational facilities such as trails.
 - g. Visual Impact.
 - i. No Large-Scale Solar Energy Systems shall be installed in a location where it is determined by the Planning Commission to have a significant detrimental impact on the neighborhood character.
 - ii. Large-Scale Solar Energy Systems shall not be installed in any location that would substantially detract from or block the view of a portion of a recognized scenic view-shed as viewed from public road right-of-way or publicly-owned land within the City of Elmira.
4. A Long Environmental Assessment Form ("LEAF") and a Visual EAF Addendum Form shall be prepared in accordance with the State Environment Quality Review Act.
 5. Removal of Abandoned Large-Scale Solar Energy Systems.

- a. Any Large-Scale Solar Energy System found to be unsafe by the Commissioner of Code Enforcement shall be repaired by the owner or lessee or tenant to meet federal, State, and local safety standards or removed within six (6) months.
- b. Upon failure of said owner, lessee or tenant to remove the large-Scale Solar Energy System within ninety (90) days after notice is provided, the Commissioner of Code Enforcement shall be authorized to enter upon said property and remove therefrom any said illegal Large-Scale Solar Energy System at the cost of the owner, lessee or tenant. No liability shall attach to the City or any officers, employees or agents of the City, except for acts of affirmative negligence in connection with the removal of any such Large-Scale Solar Energy Systems.

Section 31. Article X, Section 1010.4.5 be and is hereby repealed.

Section 32. Article X, Section 1010.5(c) is hereby repealed. Subparagraph (d) is hereby amended to read (c).

Section 33. Article X, Section 1026 is amended to add a new subparagraph (b) to read as follows:

Projects located within an historic district shall be referred to the Historic Preservation Committee for a Certificate of Appropriateness.

- i. Prior to initiating a final decision, the Planning Commission shall refer the site plan review application to the Historic Preservation Commission.
- ii. Site plan review applications referred to the Historic Preservation Commission by the Planning Commission shall be referred back to the Planning Commission within the forty-five (45) day review period for Certificate of Appropriateness, unless the applicant and the Planning Commission mutually agree upon an extension. The application shall be referred

back even if the Certificate of Appropriateness is denied.

- iii. Upon receipt of a decision from the Historic Preservation Commission, the Planning Commission can accept the approval, override a denial, or modify the decision. Overriding a denial or modifying a decision requires the unanimous vote of all of the members currently serving on the Planning Commission.

Section 34. Article X, Section 1025.6 is amended to add a new subparagraph (c) to read as follows:

Public Hearing. The Planning Commission may conduct a public hearing on the site plan, if considered desirable by a majority of its members. Such public hearing shall be advertised in a newspaper of general circulation in the City at least five (5) days before the public hearing. In addition, such hearing shall be held within sixty-two (62) days of the receipt of the application for the site plan review. The decision must be rendered within sixty-two (62) days after the hearing or if no hearing is held, the application must be rendered within sixty-two (62) days after receipt of the application, including a filing of a determination of significance as required under SEQR. These times may be extended by mutual consent by the applicant and Planning Commission.

Section 35. Article X, Section 1025.6 is amended to add a new subparagraph (d) to read as follows:

The Planning Commission may grant or deny a special permit for those uses listed as requiring a special permit in Article II, District Regulations, Section 530.1, and for uses listed in the City-Center Form Based Code (Appendix B-1). The procedures and standards for the issuance of special permits for specific uses are set forth in Article VII. In granting or denying a special permit, the Planning Commission shall conform to the procedures, standards, and other requirements specified in the above-mentioned Articles of this ordinance.

Section 36. Article X, Section 1030 (a) is amended to delete “or special permits”; and subparagraph (b) of Section 1030, is amended to delete “special permits”.

Section 37. Article X, Sections 1050, 1060, 1070 are repealed and new sections are adopted to read as follows:

Section 1050. Decisions of the Board of Appeals and Planning Commission

- (a) All the decisions of the Board of Appeals shall be in writing and a copy of each decision shall be sent to the party or parties making the appeal. All decisions of the Planning Commission shall be sent to the party or parties submitting the application and to the Superintendent of Buildings. All decisions must also be filed with the City Clerk.
- (b) Each decision shall set forth in full the reasons for the decision and the findings of fact on which the decision was based. Such findings and reasons in the decision on a special permit use shall include specific references to the requirements for special permits as specified in Article VII. Where the appeal is for a variance, the decision shall include special references to the findings described in Section 1010.5(d).

Section 1060. Notices to Property Owners

If a variance or special permit is requested, the applicant shall send notice of same to all property owners within two hundred feet (200') from the boundaries of the lot or lots under consideration. Such notice shall be by mail and shall state the time and day of the public hearing, the relief sought, the type of use contemplated, the applicant's name and the location of the property in question. Such notice shall be mailed so as to arrive at least five (5) days prior to the public hearing date.

Section 1070 is amended to read as follows:

Notice of public hearing shall be given by publication once in the official newspaper of the City, which notice shall state the nature of the appeal or of the special permit request, the applicant's name, and the location of the property. Such notice shall be not less than ten (10) days before the date of the public hearing. Notice of adjourned or rescheduled public hearing shall be given by publication in the official newspaper of the City in the same manner as the original public hearing was advertised and property owners within two hundred feet (200') from the boundaries of the lot or lots under consideration shall be notified again in the same manner as they received notice of the original

public hearing. At the hearing, any party may appear in person or by agent or be represented by an attorney.

Section 38. A new Appendix to be labeled B-1 is adopted to be titled and to read as follows:

City of Elmira Zoning City-Center Form Based Code

Section 39. This ordinance shall become effective immediately upon adoption and publication.

ADOPTED BY THE FOLLOWING VOTE

AYES

NAYS

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

APPENDIX B-1



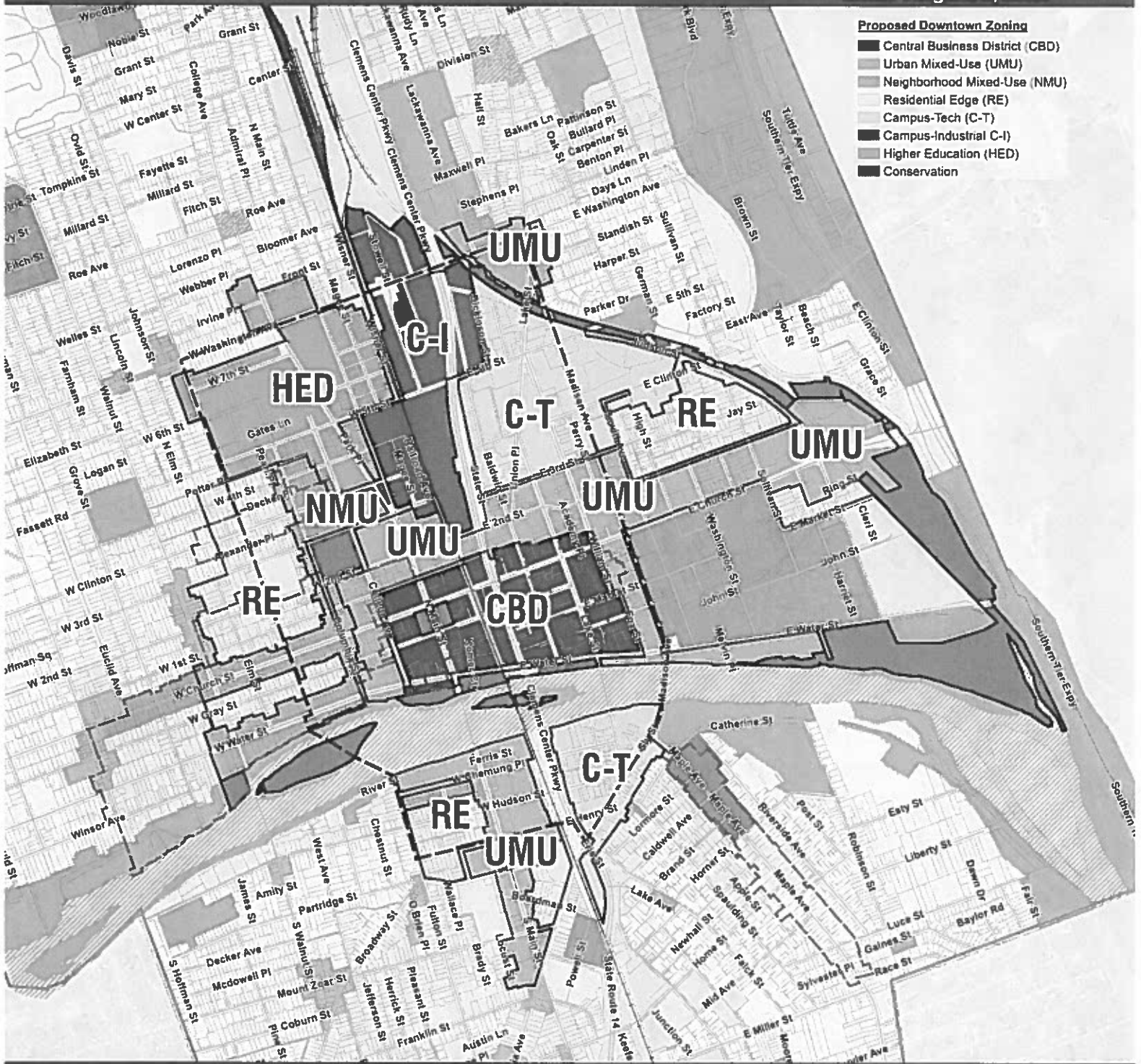
FINAL

City of Elmira Zoning

City-Center Form Based Code

Prepared for the City of Elmira, NY

Date: August 3, 2020



Prepared By:



City of Elmira
Downtown (DRI) Zoning Update
City-Center Form Based Code
December 27, 2019

I.	INTRODUCTION.....	2
II.	PURPOSE AND INTENT.....	2
III.	GUIDING PRINCIPLES.....	2
IV.	APPLICABILITY.....	3
V.	DEFINITIONS.....	3
VI.	CITY CENTER FORM-BASED DISTRICTS.....	3
A.	CITY CENTER FORM-BASED CODE ZONING MAP.....	3
B.	DISTRICT INTENTS.....	3
1.	<i>Central Business District (CBD)</i>	3
2.	<i>Urban Mixed-Use (UMU)</i>	3
3.	<i>Neighborhood Mixed-Use (NMU)</i>	3
4.	<i>Residential Edge (RE)</i>	4
5.	<i>Campus TECH (C-T)</i>	4
6.	<i>Campus IND (C-I)</i>	4
C.	PERMITTED USES.....	4
VII.	GENERAL STANDARDS.....	9
A.	SUPPLEMENTAL REGULATIONS.....	9
1.	<i>Accessory Dwelling Unit</i>	10
2.	<i>Live-Work Unit</i>	10
3.	<i>Storage Yards</i>	10
4.	<i>Solar (Accessory)</i>	10
B.	FORM-BASED CODE DIMENSIONAL REQUIREMENTS.....	11
C.	PARKING STANDARDS.....	24
D.	SIGNAGE STANDARDS.....	27
E.	LIGHTING STANDARDS.....	27
F.	HISTORIC DISTRICT.....	28
VIII.	THOROUGHFARE STANDARDS AND CIVIC SPACES.....	29
A.	FUTURE STREETS.....	29

I. Introduction

The regulations and review procedures for the zoning districts within and around the Elmira Downtown Revitalization Initiative (DRI) boundary were assessed for their effectiveness in fostering new and infill development that is consistent with the redevelopment and revitalization efforts of Elmira's downtown area. These downtown revitalization goals aim to promote infill development in vacant areas, increase the renovation of existing buildings, create economic incentives for businesses to locate in the downtown area, and improve walkability and the sense of place.

In order to realize these goals a form-based code was developed and incorporated into the City of Elmira Zoning Ordinance. Form-based zoning utilizes graphics to explain what the desired form and appearance of development should be—with an eye toward creating beautiful places—and a streamlined development review process which encourages revitalization and redevelopment.

The following provisions serve as Appendix B-1 ("City Center Form-Based Code" or "CCFBC") of the Appendix B Zoning of the City of Elmira Code of Ordinances.

II. Purpose and Intent

The purpose of the City-Center Form-Based Code is to provide regulatory standards governing building form and related urban design principles for new development and redevelopment projects in the DRI area of Elmira. These standards are intended to ensure that proposed development is consistent with the vision, goals and objectives of the *City of Elmira Comprehensive Plan* and other City planning and development initiatives. Downtown is the City's financial, entertainment, governmental and institutional center for public services, social activity and employment. As such, the intent of the CCFBC is to maintain the distinctive character of the Central Business District and the areas surrounding to enhance relationships between buildings and streets and other public spaces by considering their visual compatibility.

III. Guiding Principles

The establishment of these standards is based upon several guiding principles to:

- i. Implement the *City of Elmira Comprehensive Plan*;
- ii. Protect and reinforce the unique and historic character of the Central Business District (CBD);
- iii. Encourage adaptive reuse and desirable forms of development at infill locations and underutilized properties;
- iv. Re-establish walkability and strengthen the historic circulation patterns of walkable areas;
- v. Encourage reinvestment and revitalization by promoting mixed-use development;
- vi. Discourage less compatible suburban styles of development in the Downtown;
- vii. Enhance the visual character and quality of the public realm and improve pedestrian comfort; and

- viii. Promote diversity and compatibility in the design and use of urban buildings and public spaces.

IV. Applicability

This ordinance applies to all buildings and the interface of buildings with the public realm and public realm amenities within the boundaries of the districts created below. All of the provisions of Appendix B Zoning of the City of Elmira Code of Ordinances shall apply except where modified by the following provisions. In the case of any conflict between the two the following shall prevail.

V. Definitions

Refer to Appendix B Zoning of the City of Elmira Code of Ordinances.

VI. City Center Form-Based Districts

A. City Center Form-Based Code Zoning Map

The zoning districts are bounded and defined as shown on the “City Center Form-Based Code Map” which accompanies this City Center Form-Based Code and which, with all explanatory matter thereon, is hereby incorporated by reference.

B. District Intent

1. Central Business District (CBD)

Highest density district with the greatest variety of uses including buildings of regional importance. New infill development should reinforce the urban character and respect the historic buildings. The CBD contains some of the most important landmarks, civic places and historic sites in Elmira.

2. Urban Mixed-Use (UMU)

The Urban Mixed-Use areas are generally located between the CBD and residential neighborhoods where land use transitions from intense urban business to lesser intense residential and compatible non-residential uses that begin to exhibit characteristics of urban/suburban areas with obvious changes in building types, architectural styles, lot sizes and pedestrian activity.

3. Neighborhood Mixed-Use (NMU)

Vibrant neighborhoods that allow for a mix of residential and commercial services, parks and community facilities. This district reflects the walkable and historic nature of Elmira’s neighborhoods with smaller scale commercial uses. The Neighborhood Mixed-Use District contains portions of the Near Westside Historic District along the major thoroughfares of Church and Water Streets and along Columbia Street as a connection to Elmira College. Development and revitalization of housing and the preservation of historic structures is critical to the quality of life in this district.

4. Residential Edge (RE)

Vibrant neighborhoods that allow for a mix of residential dwelling unit types, limited commercial services, parks and community facilities. This district reflects the walkable and historic nature of Elmira's neighborhoods. The Residential Mixed-Use District contains portions of the Near Westside Historic District. Development and revitalization of housing and the preservation of historic structures is critical to the quality of life in this district.

5. Campus TECH (C-T)

Campus TECH is intended for the re-use of existing and development of new institutional and campus type facilities. The layout of such parcels and buildings requires a flexible approach to redevelopment that respects the unique characteristics of the parcel and the surrounding neighborhoods.

6. Campus IND (C-I)

A district designed to diversify and strengthen the local economic base by allowing for light manufacturing, assembly and fabrication including small scale or specialized industrial operations, office and research related activities and general retail. External effects should not be perceived outside the district.

C. Permitted Uses

- A. The accompanying Use Table lists the permitted uses of land and buildings and the standards and requirements applying to such uses for the various zoning districts. Only those uses specifically listed for each district are permitted by right, site plan review, or subject to issuance of a special permit.
- B. All uses that require site plan approval shall be considered a Major Project pursuant to Appendix B Zoning of the City of Elmira Code of Ordinances.
- C. For uses that require site plan and special permit review procedures refer Appendix B Zoning of the City of Elmira Code of Ordinances Articles X and VII respectively.
- D. All uses allowed as a principal uses are allowed as accessory uses.
- E. If a use is not listed it is prohibited.
- F. The accompanying tables are herewith incorporated as a part of this chapter.

a. RESIDENTIAL	RE	NMU	UMU	CBD	C-T	C-I	Supp Regs &/or SP
Attached Single-Family	P	P	P	P	P		
Detached Single-Family	P	P	P				
Two-Family	P	P	P	P	P		
Multi-Family (3-or-4 Family)	P	P	P	P	P		
Apartment Building	S	S	S	S	S		
Dwelling Unit (Accessory)	P	P	P	P	P		X
Community Residential Facility			SP	SP	S		X
Home Occupation, Category I	SP	SP	P	P	P		X
Home Occupation, Category II	SP	SP	P	P	P		X
Live-Work Unit	P	P	P	P	P		X
Residential Antennas/Satellite Dishes (> 3 feet)	SP	SP	SP	SP	SP		X
b. LODGING	RE	NMU	UMU	CBD	C-T	C-I	Supp Regs &/or SP
Bed and Breakfast (up to 5 rooms)	SP	SP	P	P	SP		X
Inn (up to 12 rooms)		S	S	P	P		
Hotel/Motel (no room limit)			S	S	S		
Nursing Home	SP	SP	S	S	S		X
Boarding, Lodging, Rooming House	SP	SP	SP				X
Short-Term Rental	SP	SP	SP	SP	SP		X

DISTRICT	
RE	Residential Edge
NMU	Neighborhood Mixed-Use
UMU	Urban Mixed-Use
CBD	Central Business District
C-T	Campus-Tech
C-I	Campus-Industrial

KEY TO SYMBOLS	
P	Allowed By Right
S	Allowed By Site Plan Review
SP	Allowed By Special Permit and Site Plan Review
BLANK	Not Allowed

City Center Form-Based Code
Elmira, NY DRI Zoning Update

c. COMMERCIAL	RE	NMU	UMU	CBD	C-T	C-I	Supp Regs &/or SP	DISTRICT	
Amusement, Recreation, Entertainment, Indoor			S	S	S	S		RE	Residential Edge
Amusement, Recreation, Entertainment, Outdoor					SP	SP	X	NMU	Neighborhood Mixed-Use
Micro Brewery			P	P	P	P		UMU	Urban Mixed-Use
Bar/Restaurant		SP	S	P	S		X	CBD	Central Business District
Nightclub			S	S	S	P		C-T	Campus-Tech
Bank or Financial Institution			P	P	P			C-I	Campus-Industrial
Drive-Thru [Accessory]			P	P	P			KEY TO SYMBOLS	
Outdoor Café [Accessory]		SP	P	P	P		X	P	Allowed By Right
Adult Care Facility		SP	SP	SP	SP		X	S	Allowed By Site Plan Review
Nursery School/Day Care Center	S	S	S	SP	S		X	SP	Allowed By Special Permit and Site Plan Review
Day Care, Family Home	P	P	P	P	P			BLANK	Not Allowed
Funeral Home		SP	S	S	S	S	X		
Neighborhood Retail (≥ 2,500 s.f. < 4,000 s.f.)		S	S	S	S				
General Retail (≥ 4,000 s.f.)			S	S	S				
Personal Service Establishment		S	P	P	P				
Shopping Center			S	S		P			
Mixed Commercial/Residential Use (other than Home Occupations)		S	S	S	P	P			
Office, General Business		S	S	S	S	P			
Health/Sport Club			S	S	S	S			
Private Club		S	S	S	S	P			
Vending Lot		SP	SP	SP	P	P	X		
Commercial Antennas /Satellite Dishes (> 3 feet)	SP	SP	SP	SP	SP	SP	X		

City Center Form-Based Code
Elmira, NY DRI Zoning Update

d. AUTOMOTIVE	RE	NMU	UMU	CBD	C-T	C-I	Supp Regs &/or SP
Motor Vehicle Sales, Rental, Storage and/or Repairs			SP	SP	S	P	X
Car Wash			SP		SP	S	X
Convenience Store with Gasoline Sales			SP	SP	SP	SP	X
Motor Vehicle Gasoline Sales			SP	SP	SP	SP	X
Motor Vehicle Charging Station	P	P	P	P	P	P	
Commercial Parking Lot			S	S	P	P	X
Accessory Surface Lot		S	P	P	P	P	
Parking Structure			P	P	S	S	

DISTRICT	
RE	Residential Edge
NMU	Neighborhood Mixed-Use
UMU	Urban Mixed-Use
CBD	Central Business District
C-T	Campus-Tech
C-I	Campus-Industrial

KEY TO SYMBOLS	
P	Allowed By Right
S	Allowed By Site Plan Review
SP	Allowed By Special Permit and Site Plan Review
BLANK	Not Allowed

e. MUNICIPAL/CIVIC	RE	NMU	UMU	CBD	C-T	C-I	Supp Regs &/or SP
Cemetery	S	S	S	S	S	S	
Transit Passenger Station				P	P	P	
Health Care Clinic			S	S	P		
Institution of Higher Education			S	S	S	S	
Convention Center/Sports Arena				S	S		
Hospital			S	S	S		
Municipal Parks/Recreational Facilities	P	P	P	P	P	P	
Cultural Service Facility [Museum, Library, Art Gallery, Performance Venue]		S	P	P	P		
School, Private/Public	S	S	P	P	P		
Place of Worship	S	S	S	S	P		
Essential Services	P	P	P	P	P	P	
Emergency Services	P	P	P	P	P	P	

City Center Form-Based Code
Elmira, NY DRI Zoning Update

f. INDUSTRIAL	RE	NMU	UMU	CBD	C-T	C-I	Supp Regs &/or SP
Transportation/Trucking Terminal (< 20 bays)					SP	P	X
Transportation/Trucking Terminal (≥ 20 bays)						S	
Industrial Facility, Light			SP	SP	S	S	X
Research and Development Facility (and Light Assembly)			SP	S	S	S	X
Warehouse/Wholesale Distribution					S	S	
Railroad Facilities						S	
Recycling Centers and Stations						P	
Storage Yard					S	S	X
Self-Storage Units					S	S	
Wholesale Business			S	S	P	P	

DISTRICT	
RE	Residential Edge
NMU	Neighborhood Mixed-Use
UMU	Urban Mixed-Use
CBD	Central Business District
C-T	Campus-Tech
C-I	Campus-Industrial

KEY TO SYMBOLS	
P	Allowed By Right
S	Allowed By Site Plan Review
SP	Allowed By Special Permit and Site Plan Review
BLANK	Not Allowed

g. OTHER/AGRICULTURE	RE	NMU	UMU	CBD	C-T	C-I	Supp Regs &/or SP
Veterinary Clinic/Hospital					SP	SP	X
Animal Boarding/Kennel						SP	X
Greenhouse		S	P	P	P	P	
Urban Agriculture	P	P	P	P	P	P	X

h. ENERGY	RE	NMU	UMU	CBD	C-T	C-I	Supp Regs &/or SP
Geothermal	P	P	P	P	P	P	
Public Utility	SP	SP	SP	SP	SP	SP	X
Solar [Accessory]	P	P	P	P	P	P	X
Solar, Large Scale					SP	SP	X

City Center Form-Based Code
Elmira, NY DRI Zoning Update

VII. General Standards

A. Supplemental Regulations

The following sections from the Elmira Zoning Ordinance Article IV Supplemental Regulations do not apply in the CCFBC.

- a) Section 411 Supplementary Yard Requirements and Exceptions
- b) Section 419 Building Floor Area

The following are Supplemental Regulations for the City-Center Form Based Code

1. Accessory Dwelling Unit

- a) Only one accessory dwelling unit per single family dwelling, or one accessory dwelling unit per two family dwelling shall be permitted.
- b) Accessory dwelling units shall not be permitted on the same lot as a multi-family dwelling or apartment.
- c) The property owner shall occupy either the primary or the accessory dwelling unit as his or her primary residence.
- d) An accessory dwelling unit, whether detached or attached to a primary dwelling structure, may be directly accessed from an alley, but shall not be accessed via a driveway separate from that serving the primary dwelling structure.

2. Live-Work Unit

- a) The following only apply in the RE District
- b) Uses shall include but not be limited to studios for artists, crafters, photographers, composers, writers and other uses of similar impact and intensity.
- c) Studio uses shall be conducted for gain or support entirely within a residential building, or a structure accessory thereto, which is secondary to the use of such building for dwelling purposes and which does not change the essential residential character of such building.
- d) Retail sales are prohibited, except the display or sale of art objects produced on site which is incidental and secondary to the studio use.
- e) Live-work space is limited to occupant(s) of the dwelling. No employees are allowed in the conduct of the profession, occupation or trade.

3. Storage Yards

- a) Prohibit.

4. Solar (Accessory)

a) Roof-Mounted Solar Energy Systems.

- (1) Roof-Mounted Solar Energy Systems that use the electricity onsite or offsite are permitted as an accessory use in all zoning districts when attached to any lawfully permitted building or structure.
- (2) Height. Solar Energy Systems shall not exceed the maximum height restrictions of the zoning district within which they are located and are provided the same height exemptions granted to building-mounted mechanical devices or equipment.
- (3) Aesthetics. Roof-Mounted Solar Energy System installations shall incorporate, when feasible, the following design requirements:
- (4) Panels facing the front yard must be mounted at the same angle as the roof's surface with a maximum distance of 18 inches between the roof and highest edge of the system.
- (5) Roof-Mounted Solar Energy Systems that use the energy onsite or offsite shall be exempt from site plan review under this ordinance.

b) Ground-Mounted Solar Energy Systems.

- (1) Ground-Mounted Solar Energy Systems that use the electricity primarily onsite are permitted as accessory structures in all districts.
- (2) Height and Setback. Ground-Mounted Solar Energy Systems shall adhere to the height and setback requirements of the underlying zoning district.
- (3) Lot Coverage. The surface area covered by Ground-Mounted Solar Panels shall be included in total allowable lot coverage of the underlying district.
- (4) All such Systems in RE and NMU Districts shall be installed in the side or rear yards.

B. Form-Based Code Dimensional Requirements

The following illustrates the form and dimensional requirements for each district.

Central Business District (CBD)

1. District Intent

Highest density with the greatest variety of uses including buildings of regional importance. New infill development should reinforce the urban character.

2. Description

Buildings are limited to 8 stories with stepback requirements above 50 feet. There are no minimum parking requirements. Maximum lot coverage is 100%



2. Frontage Elements

Only the following frontage elements indicated in **BOLD** are allowed:

Stoop **Porch** Lightwell **Awning** **Arcade**

3. Lot Dimensions

A	Lot area (min)	NO MIN
B	Lot width (min/max)	10 ft
C	Lot coverage (max)	90%

7. Transparency

L	Ground floor transparency, front facade (min)	75%
M	Ground floor transparency, corner side facade (min)	50%
N	Upper floor transparency, front and corner side facades (min)	30%

4. Building Setbacks*

D	Front yard (min/max)	0 ft / 10 ft
E	Facade length (max)	n/a
F	Side yards (min total)	n/a
G	Rear yard (min)	n/a
H	Parking Setback	greater than principal façade

8. Pedestrian Access

O	Main entrance location (required)	Facing Sidewalk
P	Functional entry spacing	30ft max

5. Building Height

I	Building height (max)	8 Stories*
---	-----------------------	------------

6. Story Height

J	First Story Minimum Height	12 ft
K	Story Minimum Height	9 ft

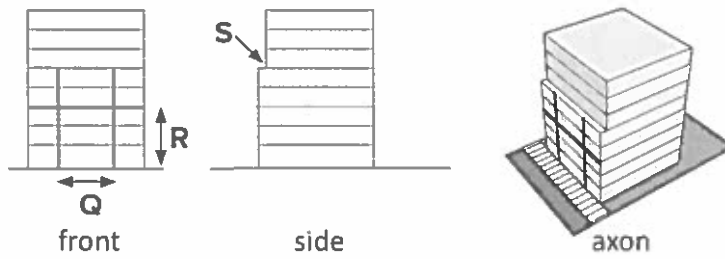
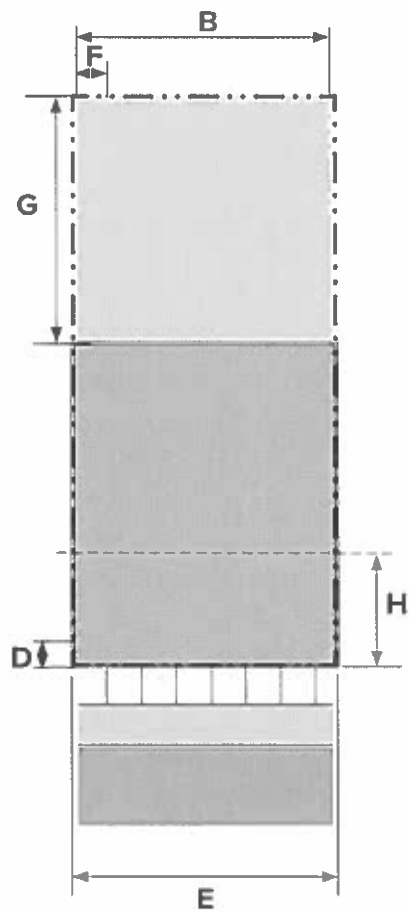
9. Building Articulation

Q	Vertically oriented projection or recess no greater than 30 ft apart. Exceptions: not required above 5th story or where windows are consistently recessed 4 in. or more.
R	A horizontal projection is required between the first and third stories.
S	Any building taller than 50 ft must have a 5 ft minimum front facade stepback between 20 ft minimum and 60 ft maximum above grade.
T	*Stepback Bonus: Stepbacks greater than 8 ft allow for additional stories with a floor area no more than 3 times the total area of the stepback.

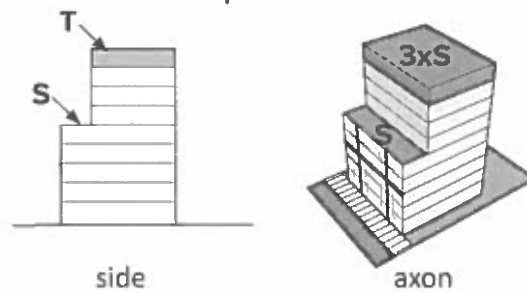
10. Other Standards

U	Max 12 ft frontage unbuilt
---	----------------------------

* See Article IV – Section 411 Supplementary yard requirements and exceptions.



Stepback Bonus



Urban Mixed-Use (UMU)

1. District Intent

The Urban Mixed-Use areas are generally located between the CBD and residential neighborhoods where land use transitions from intense urban business to lesser intense residential and compatible non-residential uses that begin to exhibit characteristics of urban/suburban areas with obvious changes in building types, architectural styles, lot sizes and pedestrian activity.

2. Description

Buildings are 2-4 stories. Front setbacks are minimal. Vertical Mixed Use is encouraged. Private parking is subordinate to the public realm.



2. Frontage Elements

Only the following frontage elements indicated in **BOLD** are allowed:

Stoop **Porch** **Lightwell** **Awning** **Arcade**

3. Lot Dimensions

A	Lot area (min)	1000 sf
B	Lot width (min/max)	10 ft / 100 ft
C	Lot coverage (max - corner)	70% - 90%

7. Transparency

L	Ground floor transparency, front facade (min)	50%
M	Ground floor transparency, corner side facade (min)	30%
N	Upper floor transparency, front and corner side facades (min)	30%

4. Building Setbacks*

D	Front yard (min/max)	Average
E	Facade length (max)	60 ft
F	Side yards (min total)	10 ft
G	Rear yard (min)	10 ft
H	Parking Setback	greater than principal façade

8. Pedestrian Access

O	Main entrance location (required)	Facing Sidewalk
P	Functional entry spacing	n/a

9. Building Articulation

Q	Vertically oriented projection or recess no greater than 30 ft apart. Exceptions: not required above 5th story or where windows are consistently recessed 4 in. or more.
R	A horizontal projection is required between the first and third stories.
S	Any building taller than 50 ft must have a 5 ft minimum front facade stepback between 20 ft minimum and 60 ft maximum above grade.
T	*Stepback Bonus: Stepbacks greater than 8 ft allow for additional stories with a floor area no more than 3 times the total area of the stepback.

5. Building Height

I	Building height (max)	4 Stories*
---	-----------------------	------------

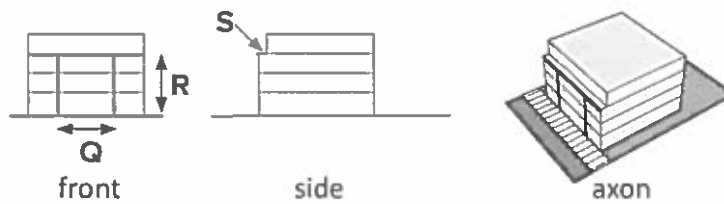
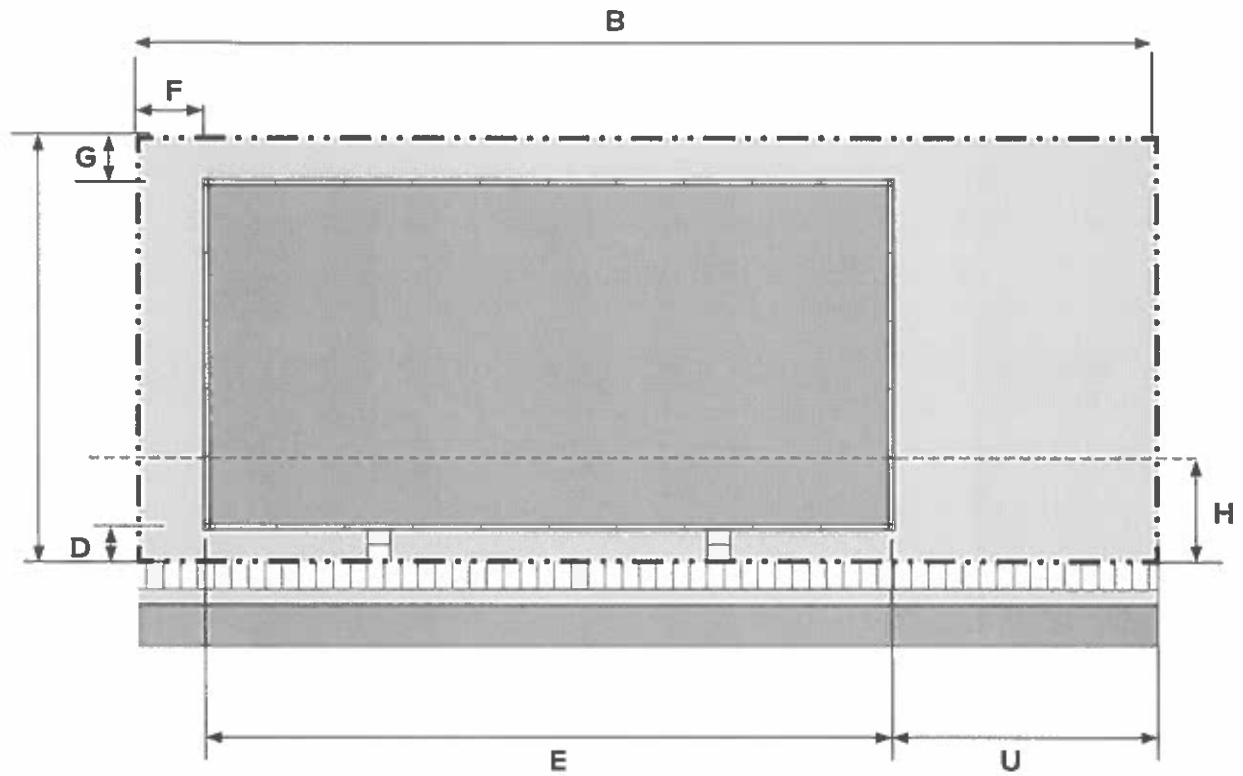
6. Story Height

J	First Story Minimum Height	12 ft
K	Story Minimum Height	9 ft

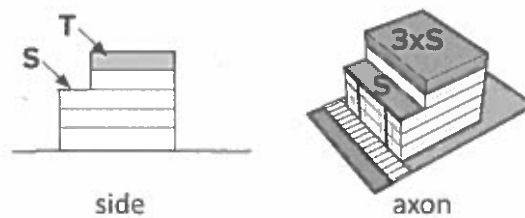
10. Other Standards

U	Max 12 ft frontage unbuil
---	---------------------------

* See Article IV – Section 411 Supplementary yard requirements and exceptions.



Stepback Bonus



Neighborhood Mixed-Use (NMU)

1. District Intent

Vibrant neighborhoods that allow for a mix of residential dwelling unit types, limited commercial services, parks and community facilities. This district reflects the walkable and historic nature of Elmira's neighborhoods with limited neighborhood-scale commercial uses located on the corners. The Neighborhood Mixed-Use District contains the Near Westside Historic District. Development and revitalization of housing and the preservation of historic structures is critical to the quality of life in this district.

2. Description

Buildings are 2-3 stories. Lot sizes are small to medium.



2. Frontage Elements

Only the following frontage elements indicated in **BOLD** are allowed:

Stoop

Porch

Lightwell

Awning

Arcade

3. Lot Dimensions

A	Lot area (min)	1000 sf
B	Lot width (min/max)	10ft - 100 ft
C	Lot coverage (max - corner)	70% - 90%

7. Transparency

L	Ground floor transparency, front facade (min)	30%
M	Ground floor transparency, corner side facade (min)	30%
N	Upper floor transparency, front and corner side facades (min)	30%

4. Building Setbacks*

D	Front yard (min/max)	Average
E	Facade length (max)	n/a
F	Side yards (min total)	10 ft
G	Rear yard (min)	10 ft
H	Parking Setback	greater than principal façade

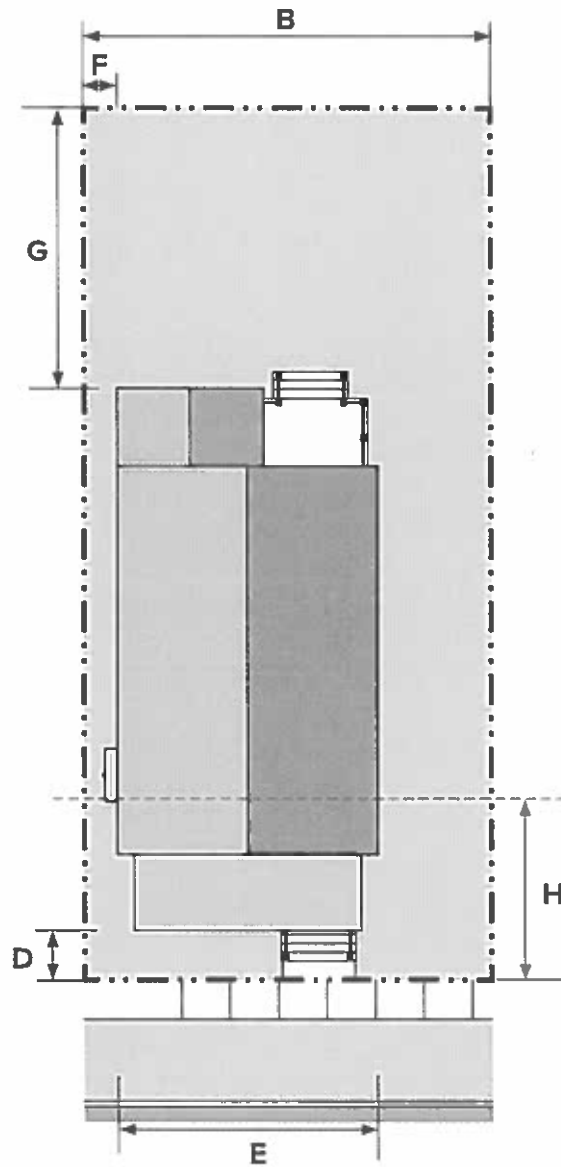
5. Building Height

I	Building height (max)	3 Stories
---	-----------------------	-----------

6. Story Height

J	First Story Minimum Height	9 ft
K	Story height (min)	9 ft

* See Article IV – Section 411 Supplementary yard requirements and exceptions.



Residential Edge (RE)

1. District Intent

Vibrant neighborhoods that allow for a mix of residential and commercial services, parks and community facilities. This district reflects the walkable and historic nature of Elmira's neighborhoods with smaller scale commercial uses. The Residential Edge (RE) District contains portions of the Near Westside Historic District along the major thoroughfares of Church and Water Streets and along Columbia Street as a connection to Elmira College. Development and revitalization of housing and the preservation of historic structures is critical to the quality of life in this district.

2. Description

Buildings are 2-3 stories. Lot sizes are small to medium.



2. Frontage Elements

Only the following frontage elements indicated in **BOLD** are allowed:

Stoop **Porch** Lightwell Awning **Arcade**

3. Lot Dimensions

A	Lot area (min)	1000 sf
B	Lot width (min/max)	10ft - 100 ft
C	Lot coverage (max - corner)	70% - 90%

7. Transparency

L	Ground floor transparency, front facade (min)	30%
M	Ground floor transparency, corner side facade (min)	30%
N	Upper floor transparency, front and corner side facades (min)	30%

4. Building Setbacks*

D	Front yard (min/max)	Average
E	Facade length (max)	n/a
F	Side yards (min total)	10 ft
G	Rear yard (min)	10 ft
H	Parking Setback	greater than principal facade

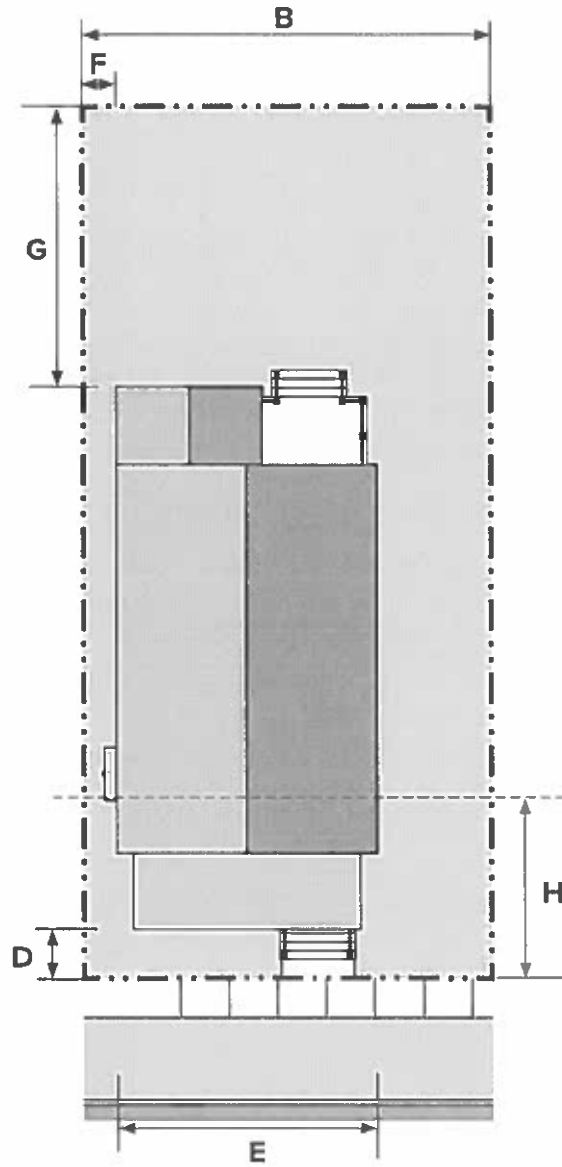
5. Building Height

I	Building height (max)	3 Stories
---	-----------------------	-----------

6. Story Height

J	First Story Minimum Height	9 ft
K	Story height (min)	9 ft

* See Article IV – Section 411 Supplementary yard requirements and exceptions.



Campus TECH (C-T)

1. District Intent

Campus TECH is intended for the re-use of existing and development of new institutional and campus type facilities. The layout of such parcels and buildings requires a flexible approach to redevelopment that respects the unique characteristics of the parcel and the surrounding neighborhoods.

2. Description

This district will apply to existing large institutional campuses that will either be adaptively reused or configured to blend into the existing urban fabric.



2. Frontage Elements

Only the following frontage elements indicated in **BOLD** are allowed:

Stoop **Porch** **Lightwell** **Awning** **Arcade**

3. Lot Dimensions

A	Lot area (min)	1000 sf
B	Lot width (min/max)	10 ft / 100 ft
C	Lot coverage (max - corner)	70% - 90%

7. Transparency

L	Ground floor transparency, front facade (min)	65%
M	Ground floor transparency, corner side facade (min)	30%
N	Upper floor transparency, front and corner side facades (min)	30%

4. Building Setbacks*

D	Front yard (min/max)	Average
E	Facade length (max)	150 ft
F	Side yards (min total)	10 ft
G	Rear yard (min)	10 ft
H	Parking Setback	greater than principal façade

8. Pedestrian Access

O	Main entrance location (required)	Facing Sidewalk
P	Functional entry spacing	n/a

5. Building Height

I	Building height (max)	4 Stories*
---	-----------------------	------------

6. Story Height

J	First Story Minimum Height	9 ft
K	Story Minimum Height	9 ft

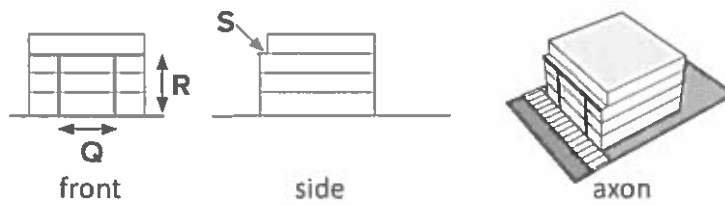
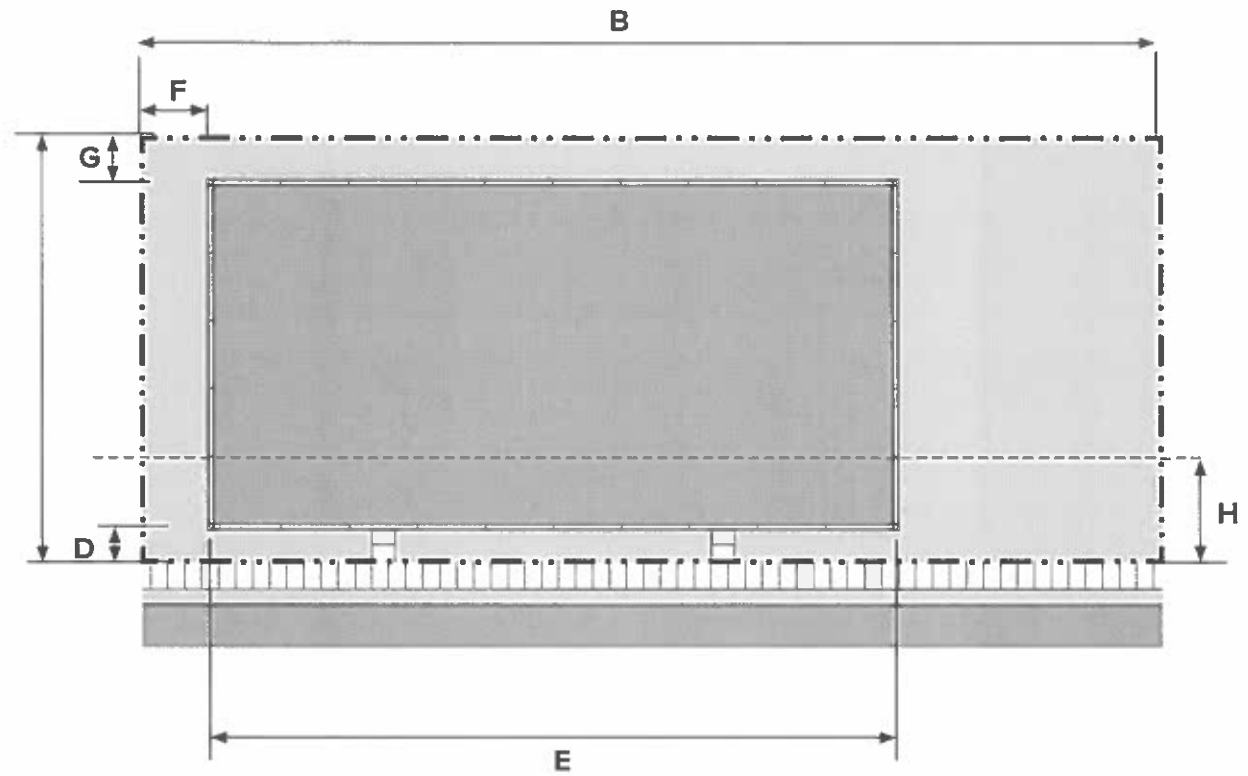
9. Building Articulation

Q	Vertically oriented projection or recess no greater than 30 ft apart. Exceptions: not required above 5th story or where windows are consistently recessed 4 in. or more.
R	A horizontal projection is required between the first and third stories.
S	Any building taller than 50 ft must have a 5 ft minimum front facade setback between 20 ft minimum and 60 ft maximum above grade.
T	*Stepback Bonus: Stepbacks greater than 8 ft allow for additional stories with a floor area no more than 3 times the total area of the stepback.

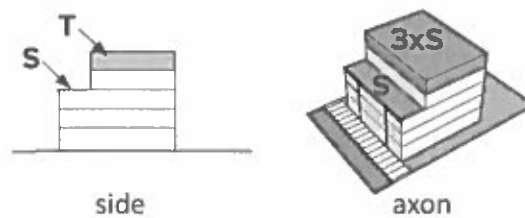
10. Other Standards

max 12 ft frontage unbuilt

* See Article IV – Section 411 Supplementary yard requirements and exceptions.



Stepback Bonus



Campus IND (C-I)

1. District Intent

A district designed to diversify and strengthen the local economic base by allowing for light manufacturing, assembly and fabrication including small scale or specialized industrial operations, office and research related activities and general retail. External effects should not be perceived outside the district.

2. Description

Multi-story buildings with on-site parking for automobiles and/or trucks.



2. Frontage Elements

Only the following frontage elements indicated in **BOLD** are allowed:

Stoop **Porch** **Lightwell** **Awning** **Arcade**

3. Lot Dimensions

A	Lot area (min)	20000 sf
B	Lot width (min/max)	50 ft / none
C	Lot coverage (max)	60%

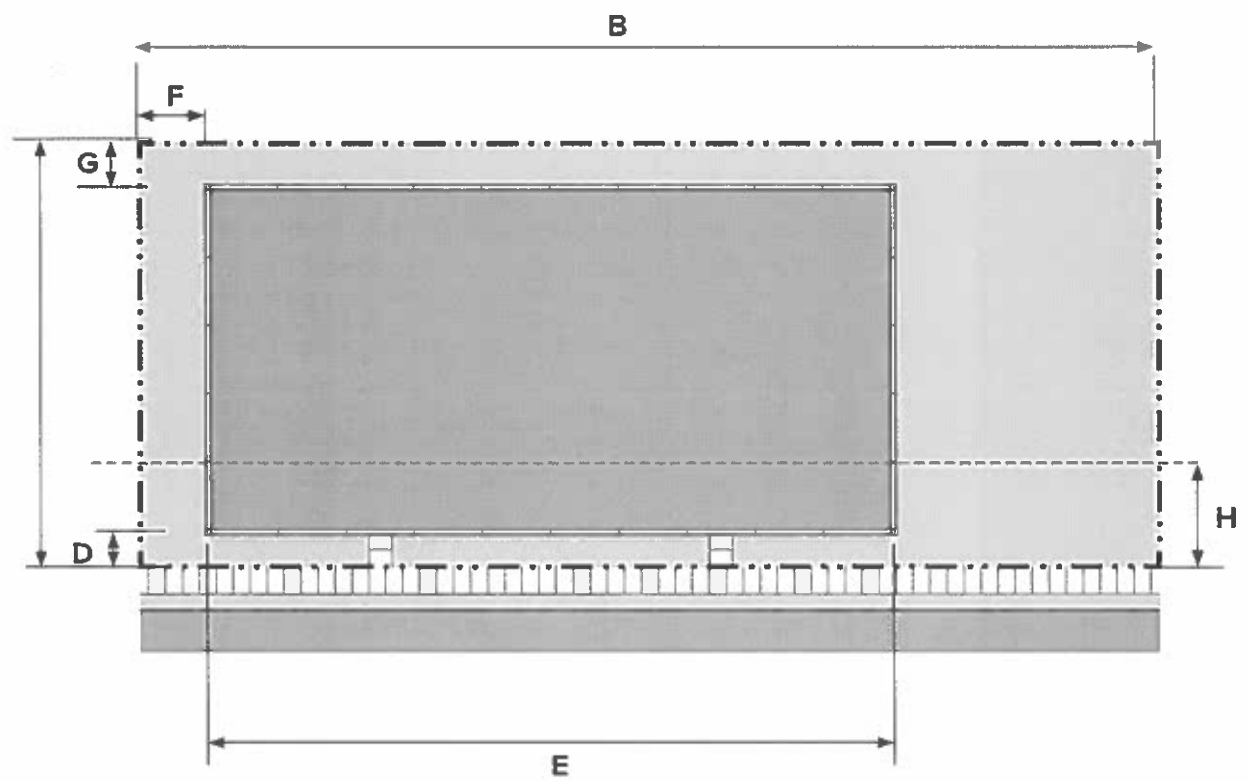
4. Building Setbacks*

D	Front yard (min/max)	25 ft / none
E	Facade length (max)	n/a
F	Side yards (min total)	10 ft + buffer
G	Rear yard (min)	10 ft + buffer
H	Parking Setback	greater than principal façade

5. Building Height

I	Building height (max)	4 Stories
---	-----------------------	-----------

* See Article IV – Section 411 Supplementary yard requirements and exceptions.



C. Parking Standards

A. Applicability

- (1) Parking and loading requirements shall apply to all zoning districts in the City Center Form-Based Code.
- (2) All structures and land uses hereafter erected, enlarged, created, or changed shall have parking and loading and unloading as provided below.

B. Parking Evaluation Process

- (1) Required parking facilities shall be determined before a building permit shall be issued.
- (2) The Director of Code Enforcement or the Planning Board shall make a determination of the required number of parking spaces and the size and location of loading and unloading zones based on the Parking Criteria below.
- (3) The Planning Board shall have the authority during site plan and special permit review to regulate the number of spaces and alter the size and location of loading zones.
- (4) The parking table in Appendix B Zoning of the City of Elmira Code of Ordinances may be referred to as a guide but off-street parking may not be required for new buildings and uses.

C. Parking Criteria

- (1) The proposed parking shall not result in impacts on the "street wall" which should be maintained through a combination of building facade, fencing, landscaping and limit any openings in the street wall to 20' max for residential uses and 24' max for commercial uses and 6' max for pedestrian openings.
- (2) On-site parking shall be balanced against lot size, dimensional limitations and topography.
- (3) Parking should be located on the same lot as the use it is intended to serve if practicable.
- (4) On-street parking space may be used as an alternative to on-site parking where availability can be demonstrated.
- (5) The availability of public parking within a reasonable distance from use.
- (6) The availability of off-site private parking.
- (7) The availability of shared parking.

D. Shared Parking Requirements

Shared is allowed either on the same, adjacent or nearby parcels, provided:

- (1) There is an agreement on the separate parcel or lot guaranteeing the maintenance of the required off-street parking facilities during the existence of any of the principal uses having beneficial use of the shared parking. Said covenant shall:
 - (a) Be executed by the owner of said lot or parcel of land and the parties having beneficial use thereof;
 - (b) Be enforceable by any one or all of the parties having beneficial use thereof; and
 - (c) Be enforceable against the owner, the parties having beneficial use, and their heirs, successors and assigns.

E. Parking Lot Screening

- (1) Parking lots shall be screened from all street or rights-of-way in such a manner as to facilitate adequate sight distance at points of egress.
- (2) A well maintained rail, fence, wall, or other continuous barricade of a height sufficient to retain all cars completely within the property shall be provided. Such barricade may consist of planted material at least four feet (4'), but no greater than seven feet (7') in height.
- (3) In addition, on any side of the parking lot abutting a residential district or abutting a property being used for residential purposes and not owned by the owner of the parking lot, a minimum six foot (6') wide buffer strip of planted material shall be installed, said planting to consist of compact hedge material and shall be maintained in good condition by the owner.

F. Parking lot landscaping requirements.

- (1) Buffer planting shall be installed between the parking lot and adjacent properties.
- (2) Buffer planting shall be installed between the parking lot and the street.
- (3) If existing trees and vegetation are left on the site, these may be used in lieu of new plantings.
- (4) Consideration should be given to green infrastructure techniques such as bioretention areas.

G. Parking lots with more than 40 (Forty) cars shall be designed in accordance with the following:

- (1) One tree planted on the perimeter of the parking lot for every 10 cars or fraction thereof.
- (2) One tree planted in the interior of a parking lot (on traffic islands) for every 10 cars or fraction thereof.
- (3) Internal traffic islands including one for every 20 cars or part thereof to reduce the impact of the parking area and provide safety for vehicles moving within the area.
- (5) Consideration should be given to green infrastructure techniques such as bioretention areas.

H. New plantings shall comply with the following sizes:

- (1) Major tree 3-1/2" caliper
- (2) Flowering tree 2-1/2" caliper
- (3) Evergreen tree 4-6' height
- (4) Shrub 2-3' height or spread

I. Parking space size.

- (1) Perpendicular parking (90°)
 - a. Each parking space shall be nine feet by eighteen feet (9' x 18').
 - b. The minimum aisle width shall be twenty-four feet (24') for two-way traffic.
 - c. The minimum aisle width shall be twenty-two feet (22') for one-way traffic.
- (2) Angled parking (60°)
 - a. Each parking space shall be nine feet by twenty-two feet (9' x 20')
 - b. The minimum aisle width shall be twenty-three feet (23') for two-way traffic.
 - c. The minimum aisle width shall be fifteen feet (15') for one-way traffic.

J. Stacked parking restrictions.

- (1) Except as otherwise provided herein, parking facilities shall be designed so that each motor vehicle may proceed to and from the parking space provided for it without the moving of any other motor vehicle.
- (2) Stacked or valet parking may be allowed at the discretion of the Director of Code Enforcement or Planning Board.

K. Loading Areas

- (1) Off-street loading facilities shall be provided for each commercial or industrial use unless it is demonstrated that the use does not require a dedicated loading area.
- (2) Off-street loading facilities shall be so arranged as not to interfere with pedestrian or motor traffic on the public street or highway.
- (3) Any required off-street loading berth shall have a clear area not less than twelve (12) feet in width by twenty-five (25) feet in length

D. Signage Standards

The sign table below refers to allowable signs by district. Refer to Article V: Signs Appendix B City of Elmira Zoning Ordinance of the City Code for additional regulations.

Type of Sign	RE	NMU	UMU	CBD	Campus TECH	Campus IND
Awning	P	P	P	P	P	P
Billboard	NP	NP	NP	NP	SP	SP
Business	SP	SP	P	P	P	P
Flashing (See Sec. 520.16)	NP	NP	NP	SP	P	P
Freestanding	P	P	NP	NP	P	P
Internally Illuminated	NP	NP	P	P	P	P
Indirectly Illuminated	P	P	P	P	P	P
Marquee	NP	NP	NP	SP	NP	NP
Nameplate	P	P	P	P	P	P
Off-Site Advertising	NP	NP	P	P	P	P
Projecting	SP	SP	P	P	P	P
Public Service	SP	SP	SP	SP	SP	SP
Temporary	P	P	P	P	P	P
Wall	SP	SP	P	P	P	P
Window	P	P	P	P	P	P

Key: NP - Not Permitted; SP - Special Permit Required; P - Permitted

E. Lighting Standards

In the City-Center Form Based Code, lighting shall conform the following standards:

A. General Requirements.

- All outdoor lights and illuminated signs shall be designed in such manner as to prevent objectionable light at and across the property lines, and to prevent direct glare at any location on or off the property.
- In the RE and NMU Districts no lighting level measured at the building Frontage Line shall exceed 1.0 foot candles.
- In the UMU, C-T, and C-I Districts no lighting level measured at the building Frontage Line shall exceed 2.0 foot candles.
- In the CBD no lighting level measured at the building Frontage Line shall exceed 5.0 foot candles.

City Center Form-Based Code
Elmira, NY DRI Zoning Update

- e. **Shielding.** All outdoor fixtures shall be fully shielded and installed in such a way that no light is emitted above a horizontal plane running through the lowest part of the fixture. The lighting shall also be shielded to prevent direct glare and/or light trespass, and shall be, as much as physically practical, contained to the target area.



F. Historic District

Refer to Article IV Section 440 of Appendix B City of Elmira Zoning Ordinance of the City Code for requirements for projects located within historic districts in the City-Center Form Based Code.

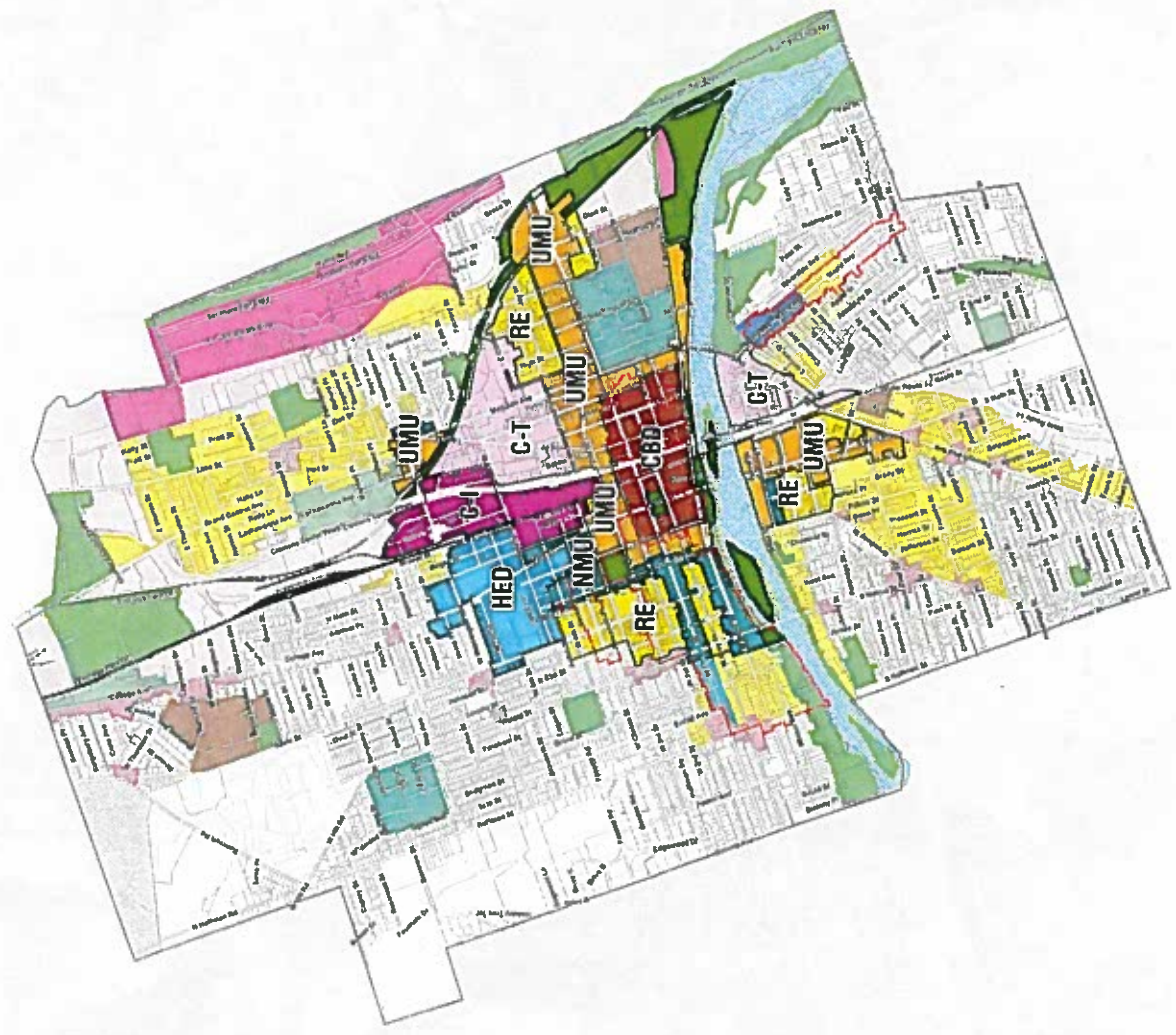
VIII. Thoroughfare Standards and Civic Spaces

A. Future Streets

The following pages provide guidance on street types by district including street widths, speed, lane width, walkway type, curb type, landscape requirements, and transportation provision. These regulations apply when new streets are constructed.

- Proposed Downtown Zoning**
- Central Business District (CBD)
 - Urban Mixed-Use (UMU)
 - Neighborhood Mixed-Use (NMU)
 - Residential Edge (RE)
 - Campus-Tech (C-T)
 - Campus-Industrial (C-I)
 - Higher Education (HED)
 - Conservation

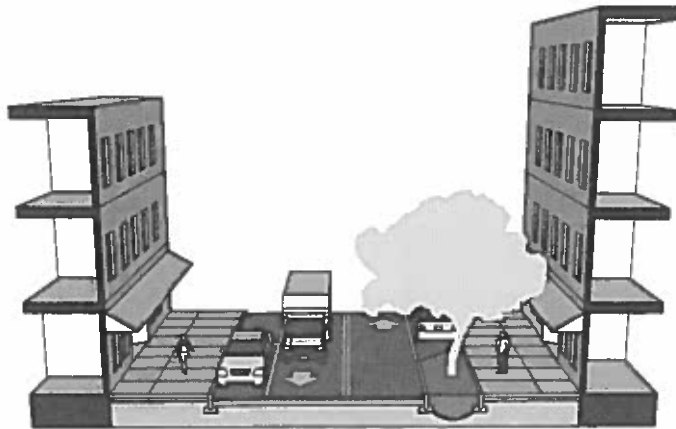
- Existing Outlying Zoning**
- Elmira Historic Districts
 - RA - 1 Family
 - RB - 1 to 2 Family
 - RC - 1 to 4 Family
 - RD - Multi-Family
 - HA - Hospital
 - IA - Light Industrial
 - IB - General Industrial
 - BG - Gateway Commercial
 - BE - General Commercial
 - BD - Historic Commercial
 - BA - Neighborhood Commercial
 - BA1 - Neighborhood Commercial I
 - BC - Specialized Commercial
 - RAA - 1 Family Large Lot
 - Reformatory (Unzoned)
 - CONS - Conservation
 - River (Unzoned)



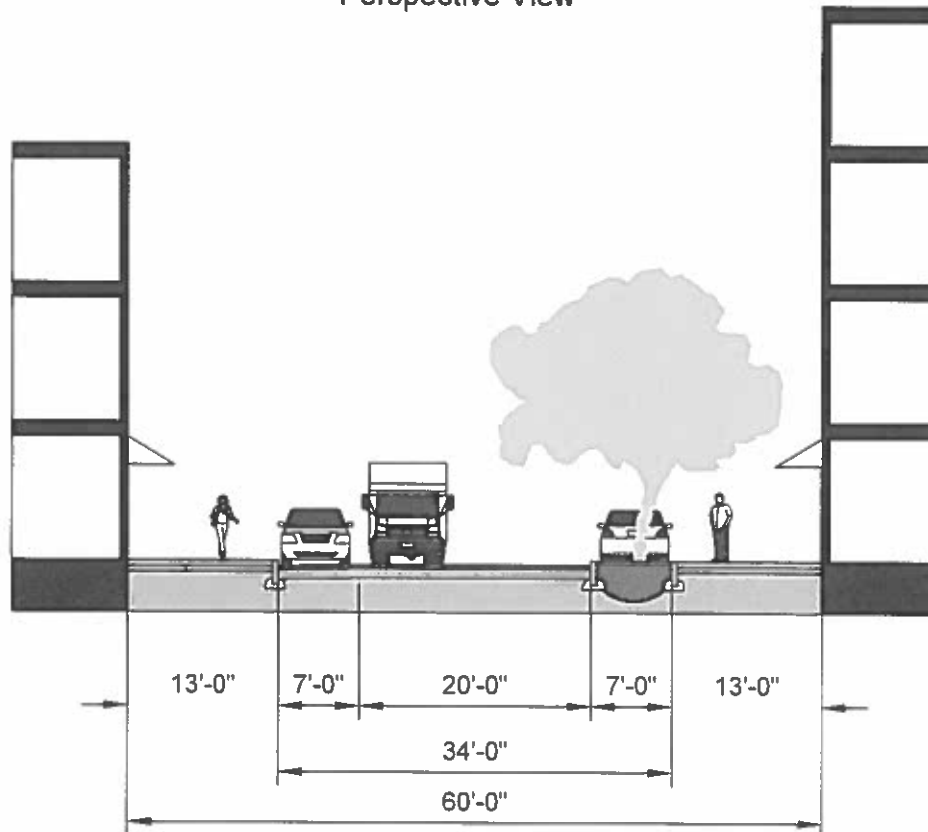
Map Edit: 07/23/2020

THOROUGHFARE ASSEMBLIES: TYPE A

Thoroughfare Type	Main Street
Sub Area Assignment	CBD, UMU
Right-of-Way Width	60 feet
Pavement Width	34 feet
Movement	Slow
Design Speed	25 MPH
Pedestrian Crossing Time	XX seconds
Traffic Lanes	2 lanes - asphalt
Parking Lanes	Two sides @ 7 feet marked both sides
Curb Radius	15 feet
Walkway Type	13 foot sidewalk both sides - concrete
Planter Type	7 foot planter bump outs
Curb Type	Granite curb
Landscape Type.	Trees at 30' o.c. avg.
Transportation Provision	Bus route and Bikes share lane



Perspective View

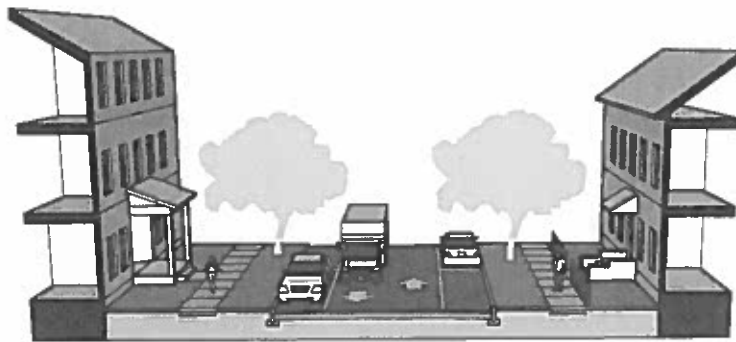


Street Section

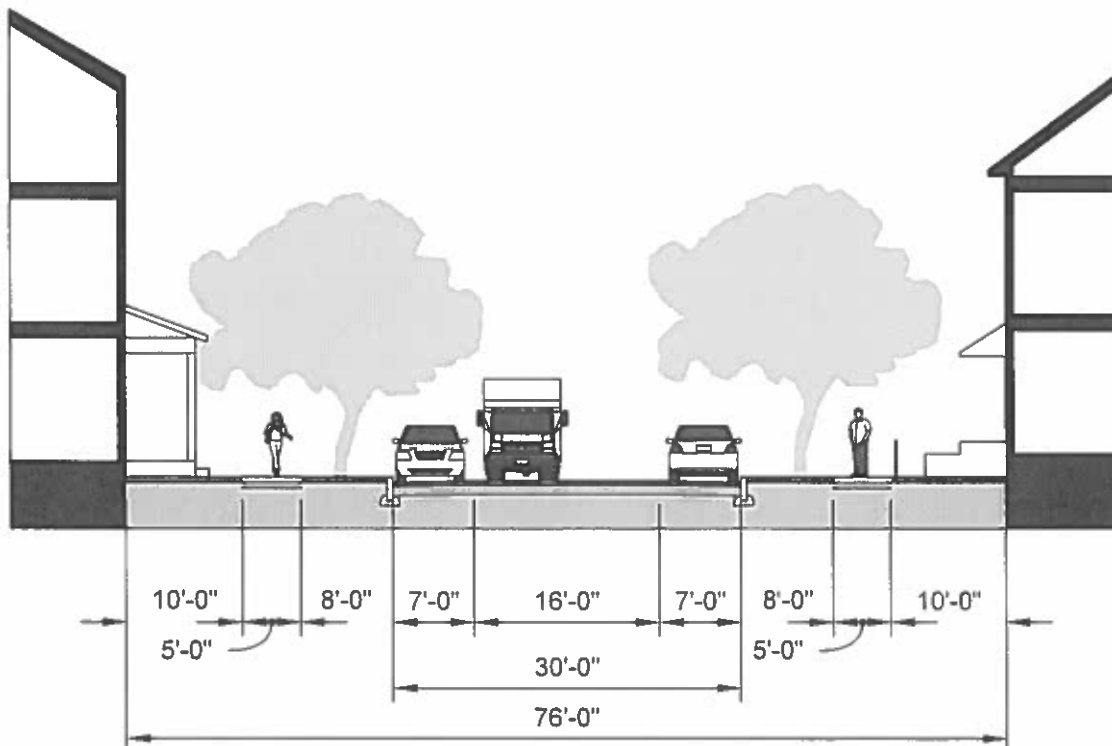
SCALE: 1"=16'

THOROUGHFARE ASSEMBLIES: TYPE B

Thoroughfare Type	Local Street
Sub Area Assignment	NMU, RE, C-T, C-I
Right-of-Way Width	76 feet
Pavement Width	30 feet
Movement	Slow
Design Speed	25 MPH
Pedestrian Crossing Time	XX seconds
Traffic Lanes	2 lanes - asphalt
Parking Lanes	Two sides @ 7 feet unmarked both sides
Curb Radius	none
Walkway Type	5 foot sidewalk both sides - concrete
Planter Type	8 foot tree lawn both sides
Curb Type	Granite curb
Landscape Type.	Trees at 30' o.c. avg.
Transportation Provision	Bikes share lane



Perspective View

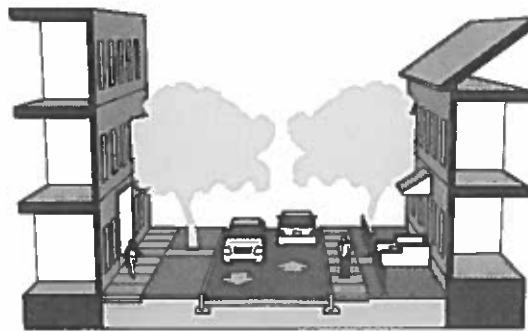


Street Section

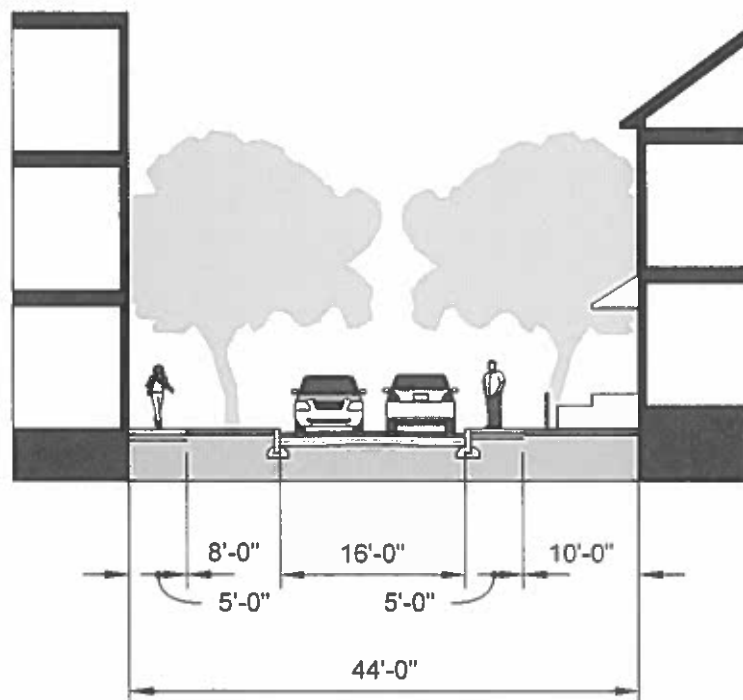
SCALE: 1"=16'

THOROUGHFARE ASSEMBLIES: TYPE C

Thoroughfare Type	Yield Street
Sub Area Assignment	NMU, RE
Right-of-Way Width	44 feet
Pavement Width	16 feet
Movement	Slow
Design Speed	25 MPH
Pedestrian Crossing Time	XX seconds
Traffic Lanes	2 lanes - asphalt
Parking Lanes	none
Curb Radius	none
Walkway Type	5 foot sidewalk both sides - concrete
Planter Type	8 foot tree lawn or 10 ft yard
Curb Type	Granite curb
Landscape Type.	Trees at 30' o.c. avg.
Transportation Provision	Bikes share lane



Perspective View



Street Section

SCALE: 1"=16'

Elmira City Council

Title: LEAD Audit 08-17-2020

ResolutionNumber: 2020-242

Sponsor: Tory Kitching

AgendaSummary: Act on Lead Hazard Reduction Grant Program Audit.

ATTACHMENTS:

📎 [LEAD Audit 08-17-2020](#)

August 17, 2020

CITY OF ELMIRA
COMMUNITY DEVELOPMENT
RESOLUTION NO. 2020-_____

Councilmember _____

RESOLVED, that the bills in the amount of **\$16,130.00** they are hereby audited for payment for the LEAD Hazard Reduction Grant, August 17, 2020.

ADOPTED BY THE FOLLOWING VOTE

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

Acct. Name	Payee	Item	Amount
Other Direct-testing fees \$ certifications	Phoenix Roofing or Charles Benjamin	Application number I706676- Individual EPA Certification	\$480.00
LEAD Hazard Reduction Control/ Healthy Homes	See attached for more information	New LEAD grant (see attached for client's name and address)	\$13,050.00
Payroll Expenses	Payroll	August 20, 2020 payroll to be reimbursed to CDBG- not to exceed:	\$2,600.00
TOTAL			\$16,130.00

Elmira City Council

Title: CDBG Audit 08/17/20

ResolutionNumber: 2020-243

Sponsor: Nicholas Grasso

AgendaSummary: Act on Community Development Block Grant Program Audit.

ATTACHMENTS:

 [CDBG audit 08/17/20](#)

August 17, 2020

CITY OF ELMIRA
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
RESOLUTION NO. 2020-_____

Councilmember _____

RESOLVED, that the bills in the amount of **\$20,072.58**, they are hereby audited for payment for the Community Development Block Grant, August 17, 2020.

ADOPTED BY THE FOLLOWING VOTE

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

Acct. Name	Payee	Item	Amount
Park Improvements-45 th year	Linn S. Chapel Co. Inc.	Invoice # 2007-272943 & 2007-273082- building materials for Ernie Davis Park	\$81.88
Rehab- Owner Occupied	Dean's Construction & client (see attached for client's name and address)	New CDBG rehab loan/partnered with NWNA	\$7,480.00
Rehab- Filing fees	Chemung County Clerk	CDBG mortgage filing fee	\$70.00
Rehab- credit reports	AmRent	Invoice # 1566095 Credit report access fee	\$55.05
43 rd yr HOME admin	Chemung County Clerk	HOME mortgage filing fee (see attached for client's name and address)	\$65.00
Rehab-filing fee	Chemung County Clerk	Mortgage discharge fee (see attached for client's name and address)	\$50.50
Rehab- Lead testing	Chemung County Health Department	Lead clearance fee (see attached for property address)	\$250.00
Admin- Advertising	Central NY Newspapers	Notice of public comment- Ad # 0004299721	\$20.15
Rehab- Payroll Admin-Payroll	Payroll	August 20, 2020 payroll not to exceed	\$12,000.00
TOTAL			\$20,072.58

Elmira City Council

Title: Audit 8/17/2020

ResolutionNumber: 2020-244

Sponsor: Nanette Moss

AgendaSummary: Act on Audit.

ATTACHMENTS:

📎 [Cover Sheet](#)

📎 [Backup Pt 1](#)

DATE: August 17th, 2020
TO: THE HONORABLE MAYOR AND COUNCIL
FROM: CHARMAIN CATTAN, CITY CHAMBERLAIN

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

CURRENT BUDGET FUNDS:	\$569,088.36
CAPITAL FUNDS:	\$187,624.47
COMMUNITY DEVELOPMENT:	\$0.00
TRUST & AGENCY FUNDS:	\$0.00
SELF INSURANCE FUNDS:	\$0.00

TOTAL PER ATTACHED COMPUTER LIST:	\$756,712.83
-----------------------------------	--------------

OTHER PAYMENTS:

PAYROLLS W/E AUG 16, 2020	\$600,000.00
HAND CHECKS-THRU MACHINE-LISTINGS ATTACHED	\$0.00
CAPITAL HAND CHECKS	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00

TOTAL OTHER PAYMENTS:	\$600,000.00
-----------------------	--------------

GRAND TOTAL PAYMENTS:	\$1,356,712.83
-----------------------	----------------

RESOLUTION NO. 2020-

By Councilmember _____

RESOLVED, that the bills and the payrolls in the amount of \$1,356,712.83
be and they hereby are audited and approved for payment,
when in funds.

ADOPTED BY THE FOLLOWING VOTE:

AYES-----	-----NAYS
_____ COUNCILMEMBER STERMER	_____
_____ COUNCILMEMBER MOSS	_____
_____ COUNCILMEMBER FRANCHI	_____
_____ COUNCILMEMBER KITCHING	_____
_____ COUNCILMEMBER GRASSO	_____
_____ COUNCILMEMBER DUFFY	_____
_____ MAYOR MANDELL	_____

=====

City of Elmira *LIVE*

Payment Batch Register

Bank Account: GENERAL FUND - GENERAL FUND
Batch Date: 08/17/2020

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: GENERAL FUND - GENERAL FUND					
Check	08/17/2020	195542 Accounts Payable	A.L. GEORGE, INC.		130.80
	Invoice	Date	Description		Amount
	2256324	07/29/2020	BEER/KEGS ON REQUEST FROM EVENTS		65.40
	2256323	07/29/2020	BEER/KEGS ON REQUEST FROM EVENTS		65.40
Check	08/17/2020	195543 Accounts Payable	ALLEGIAN AIR LLC		1,000.00
	Invoice	Date	Description		Amount
	982	07/15/2020	ADVERTISING		1,000.00
Check	08/17/2020	195544 Accounts Payable	AMES LINEN SERVICE		45.00
	Invoice	Date	Description		Amount
	82498	07/29/2020	TABLE CLOTHS/BAR RAGS/TOWELS		45.00
Check	08/17/2020	195545 Accounts Payable	AMS PHYSICIAN BILLING		77.00
	Invoice	Date	Description		Amount
	7/10/20	07/10/2020	DRUG SCREEN		77.00
Check	08/17/2020	195546 Accounts Payable	ARVID ASSOCIATES INC		2,275.00
	Invoice	Date	Description		Amount
	20-796	08/06/2020	CHECKLIST ANNUAL LICENSE/SUPPORT		2,275.00
Check	08/17/2020	195547 Accounts Payable	AT&T		275.26
	Invoice	Date	Description		Amount
	1172870022	08/01/2020	ACCT 1000-810-0850		275.26
Check	08/17/2020	195548 Accounts Payable	Auto Zone		1,308.25
	Invoice	Date	Description		Amount
	2950954557+	07/28/2020	AUTOMOTIVE PARTS - BLANKET PO PGB-2220		450.89
	2950954874+	07/28/2020	AUTOMOTIVE PARTS - BLANKET PO PGB-2220		857.36
Check	08/17/2020	195549 Accounts Payable	BOUILLE ELECTRIC		294.00
	Invoice	Date	Description		Amount
	42198	07/15/2020	generator repair at fire headquarters		294.00
Check	08/17/2020	195550 Accounts Payable	CHAMPION FASTENERS		457.52
	Invoice	Date	Description		Amount
	58668	07/22/2020	BLANKET FOR PARTS AND HARDWARE		48.50
	58864	07/29/2020	BLANKET FOR PARTS & HARDWARE		42.00
	58708+	07/22/2020	PARTS/HARDWARE - BLANKET PO RFB# 2143		367.02
Check	08/17/2020	195551 Accounts Payable	CHEMUNG COUNTY INSURANCE DEPARTMENT		393,290.89
	Invoice	Date	Description		Amount
	AUGUST 2020	07/23/2020	Health Insurance Premium		385,579.30
	AUG 2020	07/23/2020	Health Fee		7,711.59
Check	08/17/2020	195552 Accounts Payable	CHEMUNG COUNTY PURCHASING DEPT.		1,571.44
	Invoice	Date	Description		Amount
	JULY 2020	07/31/2020	POSTAGE		1,571.44
Check	08/17/2020	195553 Accounts Payable	CHEMUNG COUNTY TRANSFER		54,987.01
	Invoice	Date	Description		Amount
	129874+	07/01/2020	GARBAGE FEES/ ELMIRA HEIGHTS BLANKET PO		3,520.16

8/7/2020

myReports

	129872+	07/01/2020	GARBAGE FEES/ CITY/ HERITAGE BLANKET PO	49,859.10
	130017	07/27/2020	CUST# TI-00038	1,255.25
	129968	07/20/2020	CUST#TI-00038	352.50
Check	08/17/2020	195554 Accounts Payable	COOK BROTHERS	922.37
	Invoice	Date	Description	Amount
	1166317+	07/17/2020	PARTS/EQUIPMENT - BLANKET PO	922.37
Check	08/17/2020	195555 Accounts Payable	CUSTOM PEST CONTROL	50.00
	Invoice	Date	Description	Amount
	46087	08/04/2020	PEST CONTROL AT 312 LAKE STREET	50.00
Check	08/17/2020	195556 Accounts Payable	DAVID SNYDER	380.00
	Invoice	Date	Description	Amount
	7/3/20	07/03/2020	SOUTHPORT HORSES	260.00
	7/7/20	07/07/2020	SOUTHPORT HORSES	120.00
Check	08/17/2020	195557 Accounts Payable	ED'S HEADS PORTABLE TOILETS	475.00
	Invoice	Date	Description	Amount
	850296+	08/01/2020	PORTABLE TOILETS IN PARKS	475.00
Check	08/17/2020	195558 Accounts Payable	ELM CHEVROLET CO. INC.	225.96
	Invoice	Date	Description	Amount
	76449+	07/22/2020	CHEVY PARTS/EPD CARS BLANKET PO	225.96
Check	08/17/2020	195559 Accounts Payable	ELMIRA COCA-COLA BOTTLING CORP.	1,006.12
	Invoice	Date	Description	Amount
	19848200442+	07/22/2020	SODA, BOTTLE & FOUNTAIN FOR SNACK SHOP	1,006.12
Check	08/17/2020	195560 Accounts Payable	FEDERAL EXPRESS CORP.	63.15
	Invoice	Date	Description	Amount
	7-075-81263	07/27/2020	ACCT#1210-7902-0	63.15
Check	08/17/2020	195561 Accounts Payable	FERRARIO FORD LINCOLN MERCURY	21.88
	Invoice	Date	Description	Amount
	52155	07/20/2020	MISC. MANUF PARTS - BLANKET PO	21.88
Check	08/17/2020	195562 Accounts Payable	FIRST UNUM LIFE	498.45
	Invoice	Date	Description	Amount
	7/28/20	08/01/2020	POLICY#0461381-001	498.45
Check	08/17/2020	195563 Accounts Payable	GRASS LANDS EQUIPMENT CO.	553.68
	Invoice	Date	Description	Amount
	1264571	07/30/2020	Plumbing Equipment - Purchase	553.68
Check	08/17/2020	195564 Accounts Payable	HAMILTON MEATS, INC.	496.70
	Invoice	Date	Description	Amount
	44399+	07/27/2020	BURGERS, SAUSAGE, CHICKEN, BFAS SAUSAGE	393.70
	44451	07/29/2020	BURGERS, SAUSAGE, CHICKEN, BFAS SAUSAGE	103.00
Check	08/17/2020	195565 Accounts Payable	HETRICK GLASS SHOP	128.34
	Invoice	Date	Description	Amount
	128.34	08/04/2020	CLEAR LEXAN FOR COURT SYSTEM	128.34
Check	08/17/2020	195566 Accounts Payable	HOME VETERINARY CARE	373.00
	Invoice	Date	Description	Amount
	STATEMENT	07/01/2020	CLIENT ID#12152	258.00
	143783,143620+	05/26/2020	CLIENT ID12152	115.00
Check	08/17/2020	195567 Accounts Payable	HORIZON SOLUTIONS CORP.	18.51
	Invoice	Date	Description	Amount
	5204002	07/20/2020	STREETLIGHT BULBS AND SENSORS	16.51
Check	08/17/2020	195568 Accounts Payable	I. D. BOOTH, INC.	223.91
	Invoice	Date	Description	Amount
	297560+	04/07/2020	MISC SUPPLIES/HARDWARE-BLANKET PO	223.91

8/7/2020

myReports

Check	08/17/2020	195569 Accounts Payable	INSERO & CO CPAs LLP	11,000.00
	Invoice	Date	Description	Amount
	106702	07/31/2020	CLIENT ID#4115	11,000.00
Check	08/17/2020	195570 Accounts Payable	JAMES J TURCSIK, JR.	2,229.15
	Invoice	Date	Description	Amount
	PAY 13	08/06/2020	W/E 8/23/2020	2,229.15
Check	08/17/2020	195571 Accounts Payable	JH DESIGN	181.00
	Invoice	Date	Description	Amount
	8562	07/24/2020	LECOM BANNER	181.00
Check	08/17/2020	195572 Accounts Payable	JOE JOHNSON EQUIPMENT, INC.	876.12
	Invoice	Date	Description	Amount
	33674+	05/15/2020	SANITATION TRUCK PARTS/ BLANKET PO	876.12
Check	08/17/2020	195573 Accounts Payable	JOHN G. RYAN	636.75
	Invoice	Date	Description	Amount
	555041-3	07/30/2020	BEER,KEGS, BEVERAGES, SUPPLIES FOR SNACK SHOP	250.65
	554487-9	07/23/2020	BEER/KEGS ON REQUEST FROM EVENTS	386.10
Check	08/17/2020	195574 Accounts Payable	JOHN'S EQUIPMENT RENTAL	59.99
	Invoice	Date	Description	Amount
	43655	07/27/2020	WEED WACKER STRING	59.99
Check	08/17/2020	195575 Accounts Payable	KECK'S FOOD SERVICE	547.72
	Invoice	Date	Description	Amount
	874369	07/20/2020	BURGERS, FROZEN FOOD, HOT DOGS, FOR SNACK SHOP	154.70
	875674	07/27/2020	BURGERS, FROZEN FOOD, HOT DOGS, FOR SNACK SHOP	393.02
Check	08/17/2020	195576 Accounts Payable	KELLEY BROTHERS	409.04
	Invoice	Date	Description	Amount
	7-2027409	07/27/2020	BLANKET FOR KEYS, LOCKS DOOR PARTS	409.04
Check	08/17/2020	195577 Accounts Payable	LIGHTHOUSE UNIFORMS INC	97.50
	Invoice	Date	Description	Amount
	113531	07/17/2020	LIGHTHOUSE Class A Pants	97.50
Check	08/17/2020	195578 Accounts Payable	LOWE'S COMPANIES, INC.	653.44
	Invoice	Date	Description	Amount
	23690	07/17/2020	SKID OF 7/16 X 4'X8' OSB FOR BOARDUPS	853.44
Check	08/17/2020	195579 Accounts Payable	MCDONALD EXCAVATING, INC.	102.00
	Invoice	Date	Description	Amount
	54146	07/27/2020	Landscaping - Dirt/Soil	76.50
	54146-TREE	07/27/2020	TOPSOIL/STUMPS RFB# 2092 BLANKET PO	25.50
Check	08/17/2020	195580 Accounts Payable	MONROE TRACTOR	245.37
	Invoice	Date	Description	Amount
	P39812	07/23/2020	MOWER/TRACTOR PARTS BLANKET PO	245.37
Check	08/17/2020	195581 Accounts Payable	MUNICIPAL EMERGENCY SERVICES, INC.	461.32
	Invoice	Date	Description	Amount
	1481100	07/27/2020	MES Ice Rescue Suits	461.32
Check	08/17/2020	195582 Accounts Payable	NU-WAY ELMIRA	1,435.16
	Invoice	Date	Description	Amount
	1174NX5064+	06/15/2020	PARTS/HARDWARE - BLANKET PO	509.90
	1174NX6413+	06/30/2020	PARTS/HARDWARE - BLANKET PO	499.68
	1174NX8988+	07/08/2020	PARTS/HARDWARE - BLANKET PO	425.58
Check	08/17/2020	195583 Accounts Payable	PARMENTER MOTORS, INC.	1,218.86
	Invoice	Date	Description	Amount
	118147+	07/17/2020	OUTSIDE REPAIRS/BLANKET PO	843.86
	STATEMENT	07/21/2020	TOWING	375.00
Check	08/17/2020	195584 Accounts Payable	PAWS OF NY	2,544.00

8/7/2020

myReports

	Invoice	Date	Description	Amount
	STATEMENT	07/21/2020	ACCT#126	2,544.00
Check	08/17/2020 195585 Accounts Payable		PEOPLEREADY INC	8,150.56
	Invoice	Date	Description	Amount
	25920401+	07/21/2020	SANITATION TEMPS	8,150.56
Check	08/17/2020 195586 Accounts Payable		PERRY & CARROLL, INC.	8,398.00
	Invoice	Date	Description	Amount
	386305	07/21/2020	V2815F200201	8,398.00
Check	08/17/2020 195587 Accounts Payable		PETNY	2,822.00
	Invoice	Date	Description	Amount
	AUG 2020	08/06/2020	Worker's Comp	2,822.00
Check	08/17/2020 195588 Accounts Payable		PITNEY BOWES	21.00
	Invoice	Date	Description	Amount
	1016101556	07/27/2020	ACCT#0013158353	21.00
Check	08/17/2020 195589 Accounts Payable		POSTLER & JAECKLE	10,127.25
	Invoice	Date	Description	Amount
	2001186+	07/22/2020	HVAC MAINTENANCE & PLUMBING	10,127.25
Check	08/17/2020 195590 Accounts Payable		R S PARKER LANDSCAPING	10,080.00
	Invoice	Date	Description	Amount
	8163,8365	04/09/2020	JUNK & DERBIES	10,080.00
Check	08/17/2020 195591 Accounts Payable		SAM'S CLUB DIRECT	349.46
	Invoice	Date	Description	Amount
	7/24/20-	07/24/2020	CANDY/SNACKS/PRODUCE/FOOD	227.24
	583	07/29/2020	WATER - STREET CREW	41.88
	5798	07/22/2020	SUPPLIES	49.80
	000000 GQOTHT	06/04/2020	CANDY/SNACKS/PRODUCE/FOOD, ACCT END 4308	30.54
Check	08/17/2020 195592 Accounts Payable		SENECA BEVERAGE CORP.	1,851.50
	Invoice	Date	Description	Amount
	805158	07/22/2020	BEER, LIQUOR, SNACK SHOP SUPPLIES	1,224.05
	806050	07/29/2020	BEER, LIQUOR, SNACK SHOP SUPPLIES	827.45
Check	08/17/2020 195593 Accounts Payable		SIMMONS ROCKWELL	108.36
	Invoice	Date	Description	Amount
	89258	07/23/2020	MANUF. PARTS AS NEEDED-BLANKET PO	108.36
Check	08/17/2020 195594 Accounts Payable		SOUTHERN TIER SENTRY HARDWARE	183.36
	Invoice	Date	Description	Amount
	71107+	07/28/2020	BLANKET FOR MISC PARTS AND SUPPLIES	34.45
	71084+	07/27/2020	BLANKET FOR MISC PARTS AND SUPPLIES	95.55
	71214+	07/28/2020	BLANKET FOR MISC PARTS AND SUPPLIES	20.64
	71035,70965,7117	07/22/2020	SO TIER SENTRY Various Hardware BPO	32.72
Check	08/17/2020 195595 Accounts Payable		SOUTHERN TIER SENTRY HARDWARE	1,354.45
	Invoice	Date	Description	Amount
	70740,70746,	07/25/2020	70761,70849,70952,71055	1,354.45
Check	08/17/2020 195596 Accounts Payable		STAR GAZETTE	83.98
	Invoice	Date	Description	Amount
	7/17/2000	07/17/2020	ACCT#BGM-160057	83.98
Check	08/17/2020 195597 Accounts Payable		STAVEL HYDRAULICS CO.	56.70
	Invoice	Date	Description	Amount
	P-62117-0	07/30/2020	HYDRAULIC PARTS - BLANKET PO	56.70
Check	08/17/2020 195598 Accounts Payable		STEVEN VANN	1,028.33
	Invoice	Date	Description	Amount
	HEALTH INS	07/23/2020	REIMBURSEMENT	1,028.33
Check	08/17/2020 185599 Accounts Payable		SWARTHOUT'S TRUCKING RECYCLING	200.00

8/7/2020

myReports

	Invoice	Date	Description	Amount
	46058	08/05/2020	7/24 SHREDDING	200.00
Check	08/17/2020	195600 Accounts Payable	THOMPSON & JOHNSON EQUIPMENT, INC.	93.79
	Invoice	Date	Description	Amount
	761731+	07/23/2020	BOBCAT/SMALL EQUIP PARTS/REPAIRS-BLANKET PO	93.79
Check	08/17/2020	195601 Accounts Payable	TIME WARNER CABLE	10.56
	Invoice	Date	Description	Amount
	836270002071720	07/17/2020	ACCT#202-836270002-001	10.56
Check	08/17/2020	195602 Accounts Payable	TOWN OF HORSEHEADS	1,125.00
	Invoice	Date	Description	Amount
	DOG TAG LICENSE	07/29/2020	REIMBURSEMENT FOR PAYMENT	1,125.00
Check	08/17/2020	195603 Accounts Payable	UniFirst Corporation	199.60
	Invoice	Date	Description	Amount
	18567	07/30/2020	FLOOR MATS AT DPW AND CITY HALL	65.50
	513174582+	07/23/2020	LAUNDRY SERVICE - BLANKET PO	134.10
Check	08/17/2020	195604 Accounts Payable	VERIZON (FORMERLY BELL ATLANTIC)	4,158.19
	Invoice	Date	Description	Amount
	7/27/20	07/27/2020	ACCT#651-754-337-0001-23	78.91
	7/27/70	07/27/2020	ACCT#251-754-321-0001-58	16.19
	963	07/27/2020	ACCT#251-754-338-0001-91	4,063.09
Check	08/17/2020	195605 Accounts Payable	VERIZON WIRELESS	1,741.87
	Invoice	Date	Description	Amount
	9859307932	07/23/2020	ACCT#286111989-00001	1,741.87
Check	08/17/2020	195606 Accounts Payable	W.B. MASON	592.91
	Invoice	Date	Description	Amount
	212412898+	07/28/2020	OFFICE SUPPLIES	144.95
	212412898	07/29/2020	OFFICE SUPPLIES-BLANKET PO	76.99
	212494660	07/31/2020	CUST#C2234786	370.97
Check	08/17/2020	195607 Accounts Payable	WARD APPARATUS LLC	144.00
	Invoice	Date	Description	Amount
	681	07/22/2020	7/22/20	144.00
Check	08/17/2020	195608 Accounts Payable	WATCH GUARD DIGITAL IN-CAR VIDEO	31,387.00
	Invoice	Date	Description	Amount
	06063/11149	06/18/2020	In-Car camera systems	31,387.00
Check	08/17/2020	195609 Accounts Payable	WILLIAM GOODWIN	28.00
	Invoice	Date	Description	Amount
	RECEIPT#4624229	07/30/2020	NYS EMT EXAM REGISTRATION	28.00
Check	08/17/2020	195610 Accounts Payable	XEROX CORPORATION	15.00
	Invoice	Date	Description	Amount
	010852226	07/11/2020	CUST#721817914	15.00
Check	08/17/2020	195611 Accounts Payable	BARNSTEAD, STEVEN W	8.62
	Invoice	Date	Description	Amount
	TM#99.14-5-11	07/29/2020	Refunds	8.62
Check	08/17/2020	195612 Accounts Payable	ELMIRA COLLEGE, LINDA	542.71
	Invoice	Date	Description	Amount
	TM#89.14-5-27	07/27/2020	TAX OVERPAYMENT	542.71
Check	08/17/2020	195613 Accounts Payable	SEMESKY, MARLENE	306.00
	Invoice	Date	Description	Amount
	TM#89.06-2-1	08/04/2020	SANITATION OPT-OUT	306.00
Check	08/17/2020	195614 Accounts Payable	SWAN, ALICIA	35.00
	Invoice	Date	Description	Amount

8/7/2020

myReports

	97587	08/06/2020	SPAY/NEUTER DEPOSIT REFUND	35.00
Check	08/17/2020	195815 Accounts Payable	TOMLINSON, JEFFERY S	5.50
	Invoice	Date	Description	Amount
	TM#89.18-3-64	06/29/2020	TAX OVERPAYMENT	5.50
Check	08/17/2020	195816 Accounts Payable	WITRVA, JERRY	35.00
	Invoice	Date	Description	Amount
	RECEIPT 00008315	07/17/2020	SPAY/NEUTER DEPOSIT REFUND	35.00
GENERAL FUND GENERAL FUND Totals:			Transactions: 75	\$569,088.36
Checks:	75	\$569,088.36		

City of Elmira *LIVE*

Payment Batch Register

Bank Account: CAP CHECK - CAPITAL CHECKING
Batch Date: 08/17/2020

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CAP CHECK - CAPITAL CHECKING					
Check	08/17/2020	104225 Accounts Payable	BINGHAMTON ROAD ELECTRIC		2,700.00
	Invoice	Date	Description		Amount
	2080	07/31/2019	TRAFFIC LOOPS- ROAD PROGRAM		2,700.00
Check	08/17/2020	104226 Accounts Payable	CHAPEL LUMBER COMPANY		75.00
	Invoice	Date	Description		Amount
	2007-275339	07/23/2020	STAKES/ADA RAMP/ROAD PROG-BLANKET PO		75.00
Check	08/17/2020	104227 Accounts Payable	DALRYMPLE GRAVEL COMPANY		31,547.60
	Invoice	Date	Description		Amount
	5375+	05/03/2020	BLACKTOP - PATCHING RFB# 2212 BLANKET PO		31,547.60
Check	08/17/2020	104228 Accounts Payable	GENESEE VALLEY FORD LLC		33,169.00
	Invoice	Date	Description		Amount
	G1703	07/20/2020	2020 FORD F150 ANIMAL CONTROL		33,169.00
Check	08/17/2020	104229 Accounts Payable	I. D. BOOTH, INC.		683.61
	Invoice	Date	Description		Amount
	324006,309770	06/16/2020	STORM WATER/DRAINAGE SUPPLIES BLANKET PO		683.61
Check	08/17/2020	104230 Accounts Payable	J.F. & J.P. WENZEL		4,180.00
	Invoice	Date	Description		Amount
	0025792	08/06/2020	J&D ABATEMENTS		4,180.00
Check	08/17/2020	104231 Accounts Payable	MTE TURF EQUIPMENT		88,718.38
	Invoice	Date	Description		Amount
	01-278304	07/29/2020	HR700 WIDE AREA MOWER		88,718.38
Check	08/17/2020	104232 Accounts Payable	MUNICIPAL EMERGENCY SERVICES, INC.		25,433.97
	Invoice	Date	Description		Amount
	1479439,1460834	07/22/2020	COMBINED W CREDIT MEMO 121751		25,433.97
Check	08/17/2020	104233 Accounts Payable	SOUTHERN TIER SENTRY HARDWARE		161.07
	Invoice	Date	Description		Amount
	71023,71167	07/22/2020	GENL PARTS/HARDWARE-BLANKET PO ROAD PROG		161.07
Check	08/17/2020	104234 Accounts Payable	T-M-T GRAVEL & CONTRACTING		955.84
	Invoice	Date	Description		Amount
	29577	07/21/2020	CRUSHER RUN - RFB# 2096		955.84
CAP CHECK CAPITAL CHECKING Totals:			Transactions: 10		\$187,624.47
Checks:	10		\$187,624.47		

Elmira City Council

Title: Adjournment 8/17/2020

ResolutionNumber: 2020-245

Sponsor: Joseph Duffy

AgendaSummary: Act on resolution to adjourn.

ATTACHMENTS:

📎 [Adjournment 8/17/2020](#)

August 17, 2020

RESOLUTION

NO. 2020 – _____

By: _____

RESOLVED, that the next meeting for City Council will be a Regular Meeting held on Monday, August 31, 2020, at 5:30PM; and be it further

RESOLVED, that this meeting is adjourned.

ADOPTED BY THE FOLLOWING VOTE

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