

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Hamburg
County of Erie
For the Fiscal Year Ended 05/31/2020

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

VILLAGE OF Hamburg

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (EE) ENTERPRISE UTILITY
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1,470,394	A200	1,197,963
Petty Cash	1,250	A210	1,250
TOTAL Cash	1,471,644		1,199,213
Investments In Securities	4,965,970	A450	5,866,774
TOTAL Investments	4,965,970		5,866,774
Accounts Receivable	24,527	A380	20,007
TOTAL Other Receivables (net)	24,527		20,007
Due From Other Funds	133,645	A391	58,315
TOTAL Due From Other Funds	133,645		58,315
Due From Other Governments	448,845	A440	288,903
TOTAL Due From Other Governments	448,845		288,903
Prepaid Expenses	410,434	A480	414,735
TOTAL Prepaid Expenses	410,434		414,735
Cash Special Reserves	1,998,403	A230	2,123,821
TOTAL Restricted Assets	1,998,403		2,123,821
TOTAL Assets and Deferred Outflows of Resources	9,453,468		9,971,768

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	283,733	A600	272,938
TOTAL Accounts Payable	283,733		272,938
Compensated Absences	424,739	A687	379,822
Overpayments & Clearing Account		A690	9,326
TOTAL Other Liabilities	424,739		389,148
Due To Other Funds	386	A630	
TOTAL Due To Other Funds	386		0
TOTAL Liabilities	708,858		662,086
Deferred Inflows of Resources			
Deferred Inflow of Resources	907,830	A691	1,003,042
TOTAL Deferred Inflows of Resources	907,830		1,003,042
TOTAL Deferred Inflows of Resources	907,830		1,003,042
Fund Balance			
Not in Spendable Form	410,434	A806	414,735
TOTAL Nonspendable Fund Balance	410,434		414,735
Insurance Reserve	272,733	A863	285,819
Capital Reserve	1,170,838	A878	1,139,564
Reserve For Debt	554,832	A884	616,115
TOTAL Restricted Fund Balance	1,998,403		2,041,498
Assigned Appropriated Fund Balance	356,322	A914	363,544
Assigned Unappropriated Fund Balance	600,669	A915	238,092
TOTAL Assigned Fund Balance	956,991		601,636
Unassigned Fund Balance	4,470,952	A917	5,248,771
TOTAL Unassigned Fund Balance	4,470,952		5,248,771
TOTAL Fund Balance	7,836,780		8,306,640
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,453,468		9,971,768

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	6,837,592	A1001	7,030,657
TOTAL Real Property Taxes	6,837,592		7,030,657
Other Payments In Lieu of Taxes	134,278	A1081	127,685
Interest & Penalties On Real Prop Taxes	40,707	A1090	42,509
TOTAL Real Property Tax Items	174,985		170,194
Non Prop Tax Dist By County	1,269,812	A1120	1,257,445
Utilities Gross Receipts Tax	77,946	A1130	67,743
Franchises	146,267	A1170	177,204
Interest & Penalties On Non-Property Taxes		A1190	
TOTAL Non Property Tax Items	1,494,025		1,502,392
Treasurer Fees	2,092	A1230	1,890
Other Public Safety Departmental Income		A1589	
Public Works Charges		A1710	
Park And Recreational Charges	178,682	A2001	222,709
Special Recreational Facility Charges	109,053	A2025	104,627
Refuse & Garbage Charges	3,550	A2130	5,290
TOTAL Departmental Income	293,377		334,516
Fire Protection Services Other Govts	257,029	A2262	250,286
TOTAL Intergovernmental Charges	257,029		250,286
Interest And Earnings	156,450	A2401	143,293
Rental of Real Property	202,395	A2410	198,450
TOTAL Use of Money And Property	358,845		341,743
Business & Occupational License	8,802	A2501	4,525
Games of Chance	40	A2530	30
Bingo Licenses	798	A2540	713
Building And Alteration Permits	140	A2555	140
TOTAL Licenses And Permits	9,780		5,408
Fines And Forfeited Bail	112,945	A2610	132,526
TOTAL Fines And Forfeitures	112,945		132,526
Sales of Scrap & Excess Materials	50	A2650	70
Sales of Refuse For Recycling	4,268	A2651	4,264
Sales of Real Property	98,206	A2660	
Sales of Equipment	14,850	A2665	29,770
Insurance Recoveries	44,438	A2680	50,006
Other Compensation For Loss	161,147	A2690	15,692
TOTAL Sale of Property And Compensation For Loss	322,959		99,802
Refunds of Prior Year's Expenditures	20,322	A2701	8,736
Gifts And Donations	6,433	A2705	9,875
Premium On Obligations	16,705	A2710	
AIM Related Payments		A2750	102,635
Unclassified (specify)	62,123	A2770	42,769
TOTAL Miscellaneous Local Sources	105,583		164,015
St Aid, Revenue Sharing	102,635	A3001	
St Aid, Mortgage Tax	100,071	A3005	48,653
St Aid - Other (specify)	26,463	A3089	135,265

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid, Consolidated Highway Aid	182,905	A3501	225,381
St Aid, Youth Programs	2,655	A3820	5,000
TOTAL State Aid	414,729		414,299
TOTAL Revenues	10,381,849		10,445,838
Interfund Transfers	563,416	A5031	322,910
TOTAL Interfund Transfers	563,416		322,910
TOTAL Other Sources	563,416		322,910
TOTAL Detail Revenues And Other Sources	10,945,265		10,768,748

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	22,508	A10101	22,959
Legislative Board, Contr Expend	190,421	A10104	123,609
TOTAL Legislative Board	212,929		146,568
Municipal Court, Pers Serv	71,248	A11101	76,139
Municipal Court, Equip & Cap Outlay	654	A11102	
Municipal Court, Contr Expend	2,814	A11104	2,395
TOTAL Municipal Court	74,716		78,534
Mayor, Pers Serv	10,694	A12101	10,908
Mayor, Contr Expend	1,023	A12104	1,218
TOTAL Mayor	11,717		12,126
Auditor, Contr Expend	33,400	A13204	33,500
TOTAL Auditor	33,400		33,500
Treasurer, Pers Serv	301,559	A13251	292,231
Treasurer, Equip & Cap Outlay	3,290	A13252	25,817
Treasurer, Contr Expend	47,342	A13254	37,020
TOTAL Treasurer	352,191		355,068
Purchasing, Contr Expend	3,496	A13454	3,748
TOTAL Purchasing	3,496		3,748
Fiscal Agents Fees, Contr Expend		A13804	
TOTAL Fiscal Agents Fees	0		0
Law, Pers Serv	9,195	A14201	9,379
Law, Contr Expend	63,535	A14204	84,183
TOTAL Law	72,730		93,562
Elections, Pers Serv		A14501	
Elections, Contr Expend		A14504	211
TOTAL Elections	0		211
Records Mgmt, Contr Expend	5,045	A14604	5,220
TOTAL Records Mgmt	5,045		5,220
Public Works Admin, Pers Serv	109,041	A14901	115,900
Public Works Admin, Equip & Cap Outlay	1,918	A14902	1,892
Public Works Admin, Contr Expend	20,671	A14904	18,679
TOTAL Public Works Admin	131,630		136,471
Buildings, Pers Serv	16,413	A16201	16,862
Buildings, Contr Expend	34,305	A16204	57,808
TOTAL Buildings	50,718		74,670
Central Garage, Pers Serv	214,088	A16401	218,606
Central Garage, Equip & Cap Outlay	35	A16402	27
Central Garage, Contr Expend	299,200	A16404	254,394
TOTAL Central Garage	513,323		473,027
Central Print & Mail, contr Expend	11,516	A16704	11,807
TOTAL Central Print & Mail	11,516		11,807
Unallocated Insurance, Contr Expend	156,539	A19104	165,570
TOTAL Unallocated Insurance	156,539		165,570
Municipal Assn Dues, Contr Expend	4,684	A19204	4,844
TOTAL Municipal Assn Dues	4,684		4,844

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Judgements And Claims, Contr Expend		A19304	
TOTAL Judgements And Claims	0		0
Pur of Land/right of Way, Contr Expend		A19404	
TOTAL Pur of Land/right of Way	0		0
Taxes & Assess On Munic Prop, Contr Expend	16,901	A19504	16,480
TOTAL Taxes & Assess On Munic Prop	16,901		16,480
Other Gen Govt Support, Contr Expend	2,216	A19894	3,050
TOTAL Other Gen Govt Support	2,216		3,050
TOTAL General Government Support	1,653,751		1,614,456
Police, Pers Serv	1,568,136	A31201	1,487,213
Police, Equip & Cap Outlay	86,013	A31202	67,835
Police, Contr Expend	20,017	A31204	18,091
TOTAL Police	1,674,166		1,573,139
Traffic Control, Contr Expen		A33104	
TOTAL Traffic Control	0		0
Fire, Equip & Cap Outlay	53,032	A34102	22,148
Fire, Contr Expend	277,594	A34104	246,854
TOTAL Fire	330,626		269,002
Misc Public Safety, Contr Expend	6,141	A39894	4,100
TOTAL Misc Public Safety	6,141		4,100
TOTAL Public Safety	2,010,933		1,846,241
Public Health, Contr Expend	2,672	A40104	2,511
TOTAL Public Health	2,672		2,511
Ambulance, Equip & Cap Outlay	3,985	A45402	5,963
Ambulance, Contr Expend	5,434	A45404	5,965
TOTAL Ambulance	9,419		11,928
TOTAL Health	12,091		14,439
Maint of Streets, Pers Serv	955,396	A51101	959,977
Maint of Streets, Equip & Cap Outlay	742	A51102	292
Maint of Streets, Contr Expend	87,719	A51104	170,368
TOTAL Maint of Streets	1,043,857		1,130,637
Snow Removal, Equip & Cap Outlay	4,813	A51422	4,750
Snow Removal, Contr Expend	55,264	A51424	59,298
TOTAL Snow Removal	60,077		64,048
Street Lighting, Contr Expend	122,921	A51824	114,631
TOTAL Street Lighting	122,921		114,631
Sidewalks, Contr Expend	24,144	A54104	18,794
TOTAL Sidewalks	24,144		18,794
Escalators, Contr Expend	6,652	A54204	5,038
TOTAL Escalators	6,652		5,038
TOTAL Transportation	1,257,651		1,333,148
Parks, Equip & Cap Outlay	26	A71102	
Parks, Contr Expend	2,926	A71104	6,886
TOTAL Parks	2,952		6,886
Playgr & Rec Centers, Pers Serv	93,285	A71401	88,691

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Playgr & Rec Centers, Equip & Cap Outlay	13,699	A71402	3,923
Playgr & Rec Centers, Contr Expend	43,684	A71404	31,086
TOTAL Playgr & Rec Centers	150,668		123,700
Joint Rec Proj, Pers Serv	74,965	A71451	76,942
Joint Rec Proj, Contr Expend	52,081	A71454	48,355
TOTAL Joint Rec Proj	127,046		125,297
Band Concerts, Contr Expend	5,000	A72704	10,711
TOTAL Band Concerts	5,000		10,711
Youth Prog, Pers Serv	352,675	A73101	373,351
Youth Prog, Equip & Cap Outlay	32,493	A73102	12,723
Youth Prog, Contr Expend	53,974	A73104	108,181
TOTAL Youth Prog	439,142		494,255
Historical Property, Contr Expend	2,978	A75204	33
TOTAL Historical Property	2,978		33
Adult Recreation, Pers Serv	1,880	A76201	1,918
Adult Recreation, Equip & Cap Outlay	499	A76202	
Adult Recreation, Contr Expend	10,527	A76204	9,135
TOTAL Adult Recreation	12,906		11,053
TOTAL Culture And Recreation	740,692		771,935
Zoning, Pers Serv	464	A80101	368
TOTAL Zoning	464		368
Planning, Pers Serv	619	A80201	684
Planning, Contr Expend	413	A80204	526
TOTAL Planning	1,032		1,210
Environmental Control, Contr Expend		A80904	1,854
TOTAL Environmental Control	0		1,854
Refuse & Garbage, Pers Serv	255,577	A81601	259,248
Refuse & Garbage, Contr Expend	188,829	A81604	215,713
TOTAL Refuse & Garbage	444,406		474,961
Street Cleaning, Equip & Cap Outlay	2,678	A81702	3,048
TOTAL Street Cleaning	2,678		3,048
Shade Tree, Contr Expend	9,255	A85604	5,600
TOTAL Shade Tree	9,255		5,600
TOTAL Home And Community Services	457,835		487,041
State Retirement System	595,810	A90108	657,055
Local Pension Fund, Empl Bnfts	65,000	A90258	50,000
Social Security, Employer Cont	293,719	A90308	302,631
Worker's Compensation, Empl Bnfts	316,328	A90408	313,889
Unemployment Insurance, Empl Bnfts	1,199	A90508	2,639
Hospital & Medical (dental) Ins, Empl Bnft	1,225,426	A90608	1,277,364
TOTAL Employee Benefits	2,497,482		2,603,578
Debt Principal, Serial Bonds	420,000	A97106	430,000

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Principal, Bond Anticipation Notes	550,000	A97306	418,000
TOTAL Debt Principal	970,000		848,000
Debt Interest, Serial Bonds	111,064	A97107	97,627
Debt Interest, Bond Anticipation Notes	16,307	A97307	16,948
TOTAL Debt Interest	127,371		114,575
TOTAL Expenditures	9,727,806		9,633,413
Transfers, Other Funds	51,618	A99019	15,000
Transfers, Capital Projects Fund	781,170	A99509	630,609
TOTAL Operating Transfers	832,788		645,609
TOTAL Other Uses	832,788		645,609
TOTAL Detail Expenditures And Other Uses	10,560,594		10,279,022

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,452,104	A8021	7,836,775
Prior Period Adj -Decrease In Fund Balance		A8015	19,863
Restated Fund Balance - Beg of Year	7,452,104	A8022	7,816,912
ADD - REVENUES AND OTHER SOURCES	10,945,265		10,768,748
DEDUCT - EXPENDITURES AND OTHER USES	10,560,594		10,279,022
Fund Balance - End of Year	7,836,775	A8029	8,306,638

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	7,030,657	A1049N	7,200,522
Est Rev - Real Property Tax Items	158,835	A1099N	165,424
Est Rev - Non Property Tax Items	1,500,000	A1199N	1,515,000
Est Rev - Departmental Income	322,050	A1299N	352,830
Est Rev - Intergovernmental Charges	267,772	A2399N	278,086
Est Rev - Use of Money And Property	311,745	A2499N	322,644
Est Rev - Licenses And Permits	6,790	A2599N	5,540
Est Rev - Fines And Forfeitures	95,000	A2649N	120,000
Est Rev - Sale of Prop And Comp For Loss	3,080	A2699N	3,050
Est Rev - Miscellaneous Local Sources	30,000	A2799N	118,134
Est Rev - State Aid	483,369	A3099N	243,280
TOTAL Estimated Revenues	10,209,298		10,324,510
Appropriated Fund Balance	356,322	A599N	363,544
TOTAL Estimated Other Sources	356,322		363,544
TOTAL Estimated Revenues And Other Sources	10,565,620		10,688,054

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	1,828,971	A1999N	1,896,176
App - Public Safety	1,881,345	A3999N	1,898,925
App - Health	18,000	A4999N	18,000
App - Transportation	1,302,721	A5999N	1,324,609
App - Culture And Recreation	701,726	A7999N	837,701
App - Home And Community Services	470,427	A8999N	501,827
App - Employee Benefits	2,823,692	A9199N	2,987,258
App - Debt Service	962,576	A9899N	672,807
TOTAL Appropriations	9,989,458		10,137,303
App - Interfund Transfer	576,162	A9999N	550,751
TOTAL Other Uses	576,162		550,751
TOTAL Appropriations And Other Uses	10,565,620		10,688,054

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2019	EdpCode	2020
Assets			
Cash	60,707	EE200	
Petty Cash	100	EE210	
TOTAL Cash	60,807		0
Accounts Receivable	21,104	EE380	
TOTAL Other Receivables (net)	21,104		0
Inventory Of Materials And Supplies	11,060	EE445	
TOTAL Inventories	11,060		0
TOTAL Assets and Deferred Outflows of Resources	92,971		0

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	15,053	EE600	
TOTAL Accounts Payable	15,053		0
Due To Other Funds	132,535	EE630	
TOTAL Due To Other Funds	132,535		0
TOTAL Liabilities	147,588		0
Fund Balance			
Net Assets-Unrestricted (deficit)	-54,617	EE924	
TOTAL Net Position	-54,617		0
TOTAL Fund Balance	-54,617		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	92,971		0

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sale of Natural Gas	385,023	EE2154	255,834
TOTAL Charges For Services Within Locality	385,023		255,834
Interest And Earnings	10	EE2401	21
TOTAL Use of Money And Property	10		21
TOTAL Revenues	385,033		255,855
Interfund Transfers	26,000	EE5031	
TOTAL Interfund Transfers	26,000		0
	26,000		0
TOTAL Operating Revenue	411,033		255,855

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2019	EdpCode	2020
Expenses			
Gas Distribution, Cont Expend	311,152	EE84304	221,100
TOTAL Gas Distribution	311,152		221,100
TOTAL Contractual Expenses	311,152		221,100
TOTAL Expenses	311,152		221,100
TOTAL Operating Expenses	311,152		221,100

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-154,499	EE8021	-54,618
Prior Period Adj -Increase In Net Position		EE8012	19,863
Restated Net Position - Beg of Year	-154,499	EE8022	-34,755
ADD - REVENUES AND OTHER SOURCES	411,033		255,855
DEDUCT - EXPENDITURES AND OTHER USES	311,152		221,100
Net Position - End of Year	-54,618	EE8029	

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2019	EdpCode	2020
Cash Rec'd From Providing Svcs	376,795	EE7111	
Cash Payments Contr Exp	-316,287	EE7112	
Other Operating Rev	26,010	EE7114	
TOTAL Cash Flows From Operating Activities	86,518		0
Net Inc(dec) In Cash&cash Equiv	55,518	EE7161	
Cash&cash Equiv Beg of Year	5,289	EE7171	
	60,807		0
Operating Income (loss)	99,881	EE7181	
Inc/dec In Assets-Other Than Cash	-8,190	EE7183	
Inc/dec In Liabilities Other Than Cash	-5,173	EE7184	
TOTAL Reconciliation of Operating Income To Cash	86,518		0

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Interfund Transfers	25,619	FX5031	150,322
TOTAL Interfund Transfers	25,619		150,322
TOTAL Other Sources	25,619		150,322
TOTAL Detail Revenues And Other Sources	25,619		150,322

VILLAGE OF Hamburg
 Annual Update Document
 For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Principal, Bond Anticipation Notes		FX97306	100,000
TOTAL Debt Principal	0		100,000
Debt Interest, Bond Anticipation Notes	25,619	FX97307	50,322
TOTAL Debt Interest	25,619		50,322
TOTAL Expenditures	25,619		150,322
TOTAL Detail Expenditures And Other Uses	25,619		150,322

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		FX8021	
Restated Fund Balance - Beg of Year		FX8022	
ADD - REVENUES AND OTHER SOURCES	25,619		150,322
DEDUCT - EXPENDITURES AND OTHER USES	25,619		150,322
Fund Balance - End of Year		FX8029	

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Other Sources			
Estimated - Interfund Transfer	150,322	FX5031N	370,104
TOTAL Estimated Other Sources	150,322		370,104
TOTAL Estimated Revenues And Other Sources	150,322		370,104

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Debt Service	150,322	FX9899N	370,104
TOTAL Appropriations	150,322		370,104
TOTAL Appropriations And Other Uses	150,322		370,104

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	25,285	G200	24,835
TOTAL Cash	25,285		24,835
Cash Special Reserves		G230	
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	25,285		24,835

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Deferred Inflows of Resources			
Deferred Inflow of Resources	25,277	G691	24,829
TOTAL Deferred Inflows of Resources	25,277		24,829
TOTAL Deferred Inflows of Resources	25,277		24,829
Fund Balance			
Assigned Unappropriated Fund Balance	8	G915	8
TOTAL Assigned Fund Balance	8		8
TOTAL Fund Balance	8		8
TOTAL Liabilities, Deferred Inflows And Fund Balance	25,285		24,837

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Debt Service, Other Govts	103,817	G2392	115,007
TOTAL Intergovernmental Charges	103,817		115,007
Interest And Earnings		G2401	9
TOTAL Use of Money And Property	0		9
TOTAL Revenues	103,817		115,016
TOTAL Detail Revenues And Other Sources	103,817		115,016

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend	5,710	G13804	5,536
TOTAL Fiscal Agents Fees	5,710		5,536
TOTAL General Government Support	5,710		5,536
Debt Principal, Serial Bonds	70,000	G97106	70,000
TOTAL Debt Principal	70,000		70,000
Debt Interest, Serial Bonds	39,923	G97107	39,481
TOTAL Debt Interest	39,923		39,481
TOTAL Expenditures	115,633		115,017
TOTAL Detail Expenditures And Other Uses	115,633		115,017

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	11,825	G8021	9
Restated Fund Balance - Beg of Year	11,825	G8022	9
ADD - REVENUES AND OTHER SOURCES	103,817		115,016
DEDUCT - EXPENDITURES AND OTHER USES	115,633		115,017
Fund Balance - End of Year	9	G8029	8

VILLAGE OF Hamburg
 Annual Update Document
 For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Intergovernmental Charges	115,018	G2399N	119,299
TOTAL Estimated Revenues	115,018		119,299
TOTAL Estimated Revenues And Other Sources	115,018		119,299

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	5,536	G1999N	5,360
App - Debt Service	109,482	G9899N	113,939
TOTAL Appropriations	115,018		119,299
TOTAL Appropriations And Other Uses	115,018		119,299

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1,358,937	H200	758,973
TOTAL Cash	1,358,937		758,973
Due From Other Funds	90,390	H391	
TOTAL Due From Other Funds	90,390		0
Due From Other Governments	475,000	H440	255,000
TOTAL Due From Other Governments	475,000		255,000
TOTAL Assets and Deferred Outflows of Resources	1,924,327		1,013,973

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	430,089	H600	147,352
TOTAL Accounts Payable	430,089		147,352
Bond Anticipation Notes Payable	2,453,000	H626	4,435,000
TOTAL Notes Payable	2,453,000		4,435,000
Due To Other Funds	91,499	H630	58,315
TOTAL Due To Other Funds	91,499		58,315
TOTAL Liabilities	2,974,588		4,640,667
Fund Balance			
Unassigned Fund Balance	-1,050,261	H917	-3,626,694
TOTAL Unassigned Fund Balance	-1,050,261		-3,626,694
TOTAL Fund Balance	-1,050,261		-3,626,694
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,924,327		1,013,973

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	13,398	H2401	11,534
TOTAL Use of Money And Property	13,398		11,534
Gifts And Donations	80,000	H2705	562,837
Premium & Accrued Interest On Obligations		H2710	21,024
TOTAL Miscellaneous Local Sources	80,000		583,861
St Aid, Highway Cap Projects	305,468	H3591	
TOTAL State Aid	305,468		0
TOTAL Revenues	398,866		595,395
Interfund Transfers	781,170	H5031	508,810
TOTAL Interfund Transfers	781,170		508,810
Bans Redeemed From Appropriations	550,000	H5731	518,000
TOTAL Proceeds of Obligations	550,000		518,000
TOTAL Other Sources	1,331,170		1,026,810
TOTAL Detail Revenues And Other Sources	1,730,036		1,622,205

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Public Safety Cap Proj		H30972	383,769
TOTAL Public Safety Cap Proj	0		383,769
TOTAL Public Safety	0		383,769
Highway, Capital Projects	182,905	H51972	225,381
TOTAL Highway	182,905		225,381
TOTAL Transportation	182,905		225,381
Recreation, Equip & Cap Outlay	16,068	H71972	157,603
TOTAL Recreation	16,068		157,603
TOTAL Culture And Recreation	16,068		157,603
Other Home & Comm Serv, Equip & Cap Outlay	1,301,363	H89972	3,111,108
TOTAL Other Home & Comm Serv	1,301,363		3,111,108
TOTAL Home And Community Services	1,301,363		3,111,108
TOTAL Expenditures	1,500,336		3,877,861
Transfers, Other Funds	563,416	H99019	320,776
TOTAL Operating Transfers	563,416		320,776
TOTAL Other Uses	563,416		320,776
TOTAL Detail Expenditures And Other Uses	2,063,752		4,198,637

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-716,543	H8021	-1,050,259
Restated Fund Balance - Beg of Year	-716,543	H8022	-1,050,259
ADD - REVENUES AND OTHER SOURCES	1,730,036		1,622,205
DEDUCT - EXPENDITURES AND OTHER USES	2,063,752		4,198,637
Fund Balance - End of Year	-1,050,259	H8029	-3,626,691

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	1,774,805	K101	1,774,805
Buildings	4,185,654	K102	4,185,654
Machinery And Equipment	6,243,836	K104	6,302,101
Construction Work In Progress	4,491,050	K105	7,455,317
Infrastructure	39,855,035	K106	41,084,405
Accum Deprec, Buildings	-1,411,838	K112	-1,453,919
Accum Depr, Machinery & Equip	-4,450,712	K114	-4,727,336
Accum Deprec, Infrastructure	-16,691,323	K116	-17,231,683
TOTAL Fixed Assets (net)	33,996,507		37,389,344
TOTAL Assets and Deferred Outflows of Resources	33,996,507		37,389,344

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	33,996,507	K159	37,389,344
TOTAL Investments in Non-Current Government Assets	33,996,507		37,389,344
TOTAL Fund Balance	33,996,507		37,389,344
TOTAL	33,996,507		37,389,344

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	97,494	TA200	93,759
TOTAL Cash	97,494		93,759
Investments In Securities	13,212	TA450	13,421
Service Award Program Assets	3,360,491	TA461	3,360,491
TOTAL Investments	3,373,703		3,373,912
Due From Other Funds	386	TA391	
TOTAL Due From Other Funds	386		0
TOTAL Assets and Deferred Outflows of Resources	3,471,583		3,467,671

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Consolidated Payroll	111,092	TA10	107,180
Service Awards	3,360,491	TA13	3,360,491
TOTAL Agency Liabilities	3,471,583		3,467,671
TOTAL Liabilities	3,471,583		3,467,671
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,471,583		3,467,671

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	25,176,974	W129	31,730,217
TOTAL Provision To Be Made In Future Budgets	25,176,974		31,730,217
TOTAL Assets and Deferred Outflows of Resources	25,176,974		31,730,217

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	1,168,309	W638	4,011,588
Total OPEB Liability	17,826,147	W683	21,876,570
Compensated Absences	1,022,518	W687	1,182,059
TOTAL Other Liabilities	20,016,974		27,070,217
Bonds Payable	5,160,000	W628	4,660,000
TOTAL Bond And Long Term Liabilities	5,160,000		4,660,000
TOTAL Liabilities	25,176,974		31,730,217
TOTAL Liabilities	25,176,974		31,730,217

VILLAGE OF Hamburg
Statement of Indebtedness
For the Fiscal Year Ending 2020

9/1/2020

County of: Erie

Municipal Code: 140436102100

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2018	BAN N	Cap. Projects - Various			07/12/2017	07/23/2020	2.00%		\$2,500,000	\$2,453,000	\$518,000	\$0	\$2,500,000		\$4,435,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$2,453,000	\$518,000	\$0	\$2,500,000	\$0	\$4,435,000
2004	BOND N	Fire Hall			07/15/2003	07/15/2020	3.50%		\$1,905,000	\$110,000	\$110,000	\$0	\$0		\$0
2010	BOND N	Public Improvements			02/01/2010	02/01/2018	2.50%		\$3,255,000	\$1,540,000	\$165,000	\$0	\$0		\$1,375,000
2014	BOND N	Road Improvement			07/18/2013	07/15/2027	2.25%		\$2,015,000	\$1,295,000	\$155,000	\$0	\$0		\$1,140,000
2015	BOND N	Sewer- EFC			07/02/2014	05/01/2044	1.82%		\$2,576,468	\$2,215,000	\$70,000	\$0	\$0		\$2,145,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$5,160,000	\$500,000	\$0	\$0	\$0	\$4,660,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$7,613,000	\$1,018,000	\$0	\$2,500,000	\$0	\$9,095,000

VILLAGE OF Hamburg
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,250.00
Demand Deposits	9Z2011	\$1,822,748.00
Time Deposits	9Z2021	\$2,749,815.00
Total		\$4,573,813.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,072,563.00
Total		\$4,572,563.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	\$5,880,195.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$5,880,195.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Hamburg
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0446	\$1,679,382	\$1,931	\$372,843	\$1,308,470
****-1968	\$24,835	\$0	\$0	\$24,835
****-2606	\$384	\$0	\$0	\$384
****-2732	\$101,428	\$0	\$0	\$101,428
****-2952	\$0	\$0	\$0	\$0
****-4257	\$5	\$0	\$0	\$5
****-4265	\$1,159	\$0	\$1,158	\$1
****-4625	\$13,413	\$0	\$0	\$13,413
****-5217	\$2,142	\$0	\$1,136	\$1,006
****-6645	\$2,670,469	\$0	\$0	\$2,670,469
****-8018	\$79,347	\$0	\$7	\$79,340
Total Adjusted Bank Balance				<u>\$4,199,351</u>
Petty Cash				<u>\$1,250.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$4,200,601</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$4,200,601</u>

* Must be equal

VILLAGE OF Hamburg
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:		49			
Total Part Time Employees:		59			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$366,483.00	35	16	
90158	Police and Fire Retirement	\$290,572.00	14		
90258	Local Pension Fund	\$50,000.00			
90308	Social Security	\$302,631.00	49	59	
90408	Worker's Compensation Insurance	\$313,889.00	49	59	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,639.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,277,364.00	35	2	42
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$2,603,578.00			
Computed Total From Financial Section (comparative purposes only)		\$2,603,578.00			

VILLAGE OF Hamburg
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$37,207	22,781	gallons	
Diesel Fuel	\$44,680	25,226	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jason Cozza, hereby certify that I am the Chief Fiscal Officer of the Village of Hamburg, and that the information provided in the annual financial report of the Village of Hamburg, for the fiscal year ended 05/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Hamburg, and adopted by me as my signature for use in conjunction with the filing of the Village of Hamburg's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Hamburg's annual financial report for the fiscal year ended 05/31/2020 and filed by means of electronic data transmission.

Tette, Ingersoll & Co. CPAs PC
Name of Report Preparer if different than Chief Fiscal Officer

Richard Ertel
Name

(716) 694-0336
Telephone Number

Director
Title

36 Niagara Street
Official Address

09/01/2020
Date of Certification

(716) 694-0336
Official Telephone Number

VILLAGE OF Hamburg
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8015 To record equity transfer to close Enterprise fund balance sheet at 5/31/2020.

(EE) ENTERPRISE UTILITY

Adjustment Reason

Account Code EE8012 To record equity transfer to close Enterprise fund balance sheet at 5/31/2020.