

**Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023**

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**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\*\*\*

**Certification Statement**

I, Jason Cozza (LG140436102100A), hereby certify that I am the Chief Financial 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 05/31/2023, is true and correct to the best of my knowledge and belief.

# Table of contents

Financial Statements	.....	1
A - General	.....	2
FX - Water	.....	22
G - Sewer	.....	29
H - Capital Projects	.....	36
V - Debt Service	.....	43
K - Schedule of Non-Current Government Assets	.....	50
W - Schedule of Non-Current Government Liabilities	.....	51
Supplemental Schedules	.....	52
Statement of Indebtedness	.....	53
Bond Repayment	.....	55
Bank Reconciliation	.....	57
Employee and Retiree Benefits	.....	59

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- FX - Water
- G - Sewer
- H - Capital Projects
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$213,772.40	\$786,778.00	\$1,301,586.00
201 - Cash In Time Deposits	-	\$0.00	-
210 - Petty Cash	\$1,100.00	\$1,100.00	\$1,100.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$214,872.40</b>	<b>\$787,878.00</b>	<b>\$1,302,686.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$2,126,510.13	\$2,013,732.00	\$2,209,876.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$2,126,510.13</b>	<b>\$2,013,732.00</b>	<b>\$2,209,876.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$6,542,683.27	\$7,319,837.00	\$6,344,769.00
<b>Total for Investments</b>	<b>\$6,542,683.27</b>	<b>\$7,319,837.00</b>	<b>\$6,344,769.00</b>
<b>Restricted Investments</b>			
461 - Service Award Program Assets	\$2,982,569.00	\$3,626,073.00	\$3,236,496.00
<b>Total for Restricted Investments</b>	<b>\$2,982,569.00</b>	<b>\$3,626,073.00</b>	<b>\$3,236,496.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$13,282.15	\$12,690.00	\$20,213.00
<b>Total for Net Other Receivables</b>	<b>\$13,282.15</b>	<b>\$12,690.00</b>	<b>\$20,213.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Due From</b>			
391 - Due From Other Funds	\$1,827,020.51	\$152,284.00	\$9,716.00
440 - Due from Other Governments <i>NYS Reimbursement</i>	\$1,432,239.90	\$814,988.00	\$514,752.00
<b>Total for Due From</b>	<b>\$3,259,260.41</b>	<b>\$967,272.00</b>	<b>\$524,468.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$5,323.00	\$127,281.00	\$341,072.00
<b>Total for Other Assets</b>	<b>\$5,323.00</b>	<b>\$127,281.00</b>	<b>\$341,072.00</b>
<b>Total for Assets</b>	<b>\$15,144,500.36</b>	<b>\$14,854,763.00</b>	<b>\$13,979,580.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$15,144,500.36</b>	<b>\$14,854,763.00</b>	<b>\$13,979,580.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$714,344.17	\$512,158.00	\$306,577.00
<b>Total for Payables</b>	<b>\$714,344.17</b>	<b>\$512,158.00</b>	<b>\$306,577.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$0.00
631 - Due To Other Governments <i>Bingo Annual License Fee</i>	\$262.50	-	-
<b>Total for Due to</b>	<b>\$262.50</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
687 - Compensated Absences	\$120,539.97	\$187,899.00	\$435,737.00
688 - Other Liabilities <i>Deferred Revenue - ARPA Funds</i>	\$615,102.07	\$117,052.00	\$105,304.00
690 - Overpayments and Clearing Account	-	-	\$10,286.00
<b>Total for Other Liabilities</b>	<b>\$735,642.04</b>	<b>\$304,951.00</b>	<b>\$551,327.00</b>
<b>Total for Liabilities</b>	<b>\$1,450,248.71</b>	<b>\$817,109.00</b>	<b>\$857,904.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$100,801.46	\$907,315.00	\$932,145.00
694 - Deferred Taxes	\$828,681.81	-	-

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Deferred Inflows of Resources</b>	<b>\$929,483.27</b>	<b>\$907,315.00</b>	<b>\$932,145.00</b>
<b>Total for Deferred Inflows</b>	<b>\$929,483.27</b>	<b>\$907,315.00</b>	<b>\$932,145.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$5,323.00	\$127,281.00	\$341,072.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$5,323.00</b>	<b>\$127,281.00</b>	<b>\$341,072.00</b>
<b>Restricted Fund Balance</b>			
863 - Insurance Reserve	\$295,680.69	\$286,263.00	\$286,104.00
878 - Capital Reserve	\$1,099,526.26	\$1,020,136.00	\$1,243,713.00
884 - Reserve For Debt	\$731,303.18	\$707,333.00	\$680,059.00
895 - Restricted for Service Award Program	\$2,982,569.00	\$3,626,073.00	\$3,236,496.00
<b>Total for Restricted Fund Balance</b>	<b>\$5,109,079.13</b>	<b>\$5,639,805.00</b>	<b>\$5,446,372.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$280,000.00	\$450,000.00	\$412,750.00
915 - Assigned Unappropriated Fund Balance	\$233,946.40	\$230,587.00	\$241,099.00
<b>Total for Assigned Fund Balance</b>	<b>\$513,946.40</b>	<b>\$680,587.00</b>	<b>\$653,849.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$7,136,419.85	\$6,682,666.00	\$5,748,238.00
<b>Total for Unassigned Fund Balance</b>	<b>\$7,136,419.85</b>	<b>\$6,682,666.00</b>	<b>\$5,748,238.00</b>



Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Fund Balance</b>	<b>\$12,764,768.38</b>	<b>\$13,130,339.00</b>	<b>\$12,189,531.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$15,144,500.36</b>	<b>\$14,854,763.00</b>	<b>\$13,979,580.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$7,354,174.13	\$7,351,024.00	\$7,200,523.00
<b>Total for Property Taxes</b>	<b>\$7,354,174.13</b>	<b>\$7,351,024.00</b>	<b>\$7,200,523.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$162,733.54	\$136,075.00	\$133,433.00
1090 - Interest and Penalties on Real Prop Taxes	\$36,204.53	\$36,928.00	\$41,936.00
<b>Total for Property Tax Items</b>	<b>\$198,938.07</b>	<b>\$173,003.00</b>	<b>\$175,369.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,606,259.24	\$1,573,095.00	\$1,343,976.00
1130 - Utilities Gross Receipts Tax	\$110,204.28	\$76,284.00	\$69,631.00
1170 - Franchise Tax	\$161,749.84	\$166,189.00	\$169,711.00
<b>Total for Non-Property Tax Items</b>	<b>\$1,878,213.36</b>	<b>\$1,815,568.00</b>	<b>\$1,583,318.00</b>
<b>Departmental Income</b>			
1230 - Treasurer Fees	\$1,801.50	\$2,218.00	\$2,111.00
1710 - Public Works Charges	\$8,064.00	\$12,640.00	\$4,140.00
2001 - Park and Recreational Charges	\$217,297.33	\$215,426.00	\$99,343.00
2025 - Special Recreational Facility Charges	\$73,132.35	\$96,862.00	\$12,465.00
2130 - Refuse and Garbage Charges	\$3,671.00	\$3,960.00	\$2,870.00
<b>Total for Departmental Income</b>	<b>\$303,966.18</b>	<b>\$331,106.00</b>	<b>\$120,929.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Intergovernmental Charges</b>			
2260 - Public Safety Services Other Governments <i>School Resource Officer Reimbursement from School</i>	\$105,146.07	-	-
2262 - Fire Protection Services Other Governments <i>Fire protection services for Town</i>	\$177,037.00	\$137,595.00	\$170,617.00
<b>Total for Intergovernmental Charges</b>	<b>\$282,183.07</b>	<b>\$137,595.00</b>	<b>\$170,617.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$8,860.26	\$397,942.00	\$181,173.00
2410 - Rental of Real Property	\$101,621.38	\$164,164.00	\$175,204.00
<b>Total for Use of Money and Property</b>	<b>\$110,481.64</b>	<b>\$562,106.00</b>	<b>\$356,377.00</b>
<b>Licenses and Permits</b>			
2501 - Business and Occupational License	\$3,310.00	\$2,835.00	\$1,995.00
2530 - Games of Chance	\$237.00	\$473.00	\$101.00
2540 - Bingo Licenses	\$1,215.98	\$763.00	-
2555 - Building and Alteration Permits	-	\$140.00	\$140.00
<b>Total for Licenses and Permits</b>	<b>\$4,762.98</b>	<b>\$4,211.00</b>	<b>\$2,236.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$98,192.00	\$104,611.00	\$111,138.00
<b>Total for Fines and Forfeitures</b>	<b>\$98,192.00</b>	<b>\$104,611.00</b>	<b>\$111,138.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$125.00	\$180.00	\$165.00
2651 - Sales of Refuse For Recycling	\$3,716.27	\$6,107.00	\$6,895.00

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2665 - Sales of Equipment	\$84,952.10	\$34,280.00	\$14,425.00
2680 - Insurance Recoveries	\$21,463.04	\$49,697.00	\$45,280.00
2690 - Other Compensation For Loss	\$29,221.72	\$6,607.00	\$17,067.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$139,478.13</b>	<b>\$96,871.00</b>	<b>\$83,832.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$2,879.31	\$65,555.00	\$7,596.00
2705 - Gifts and Donations	\$96,690.06	-	-
2750 - AIM Related Payments	-	\$102,635.00	\$102,635.00
2770 - Unclassified <i>Refunds, Reimbursements, Misc Fees</i>	\$73,229.03	\$50,459.00	\$72,039.00
<b>Total for Other Revenues</b>	<b>\$172,798.40</b>	<b>\$218,649.00</b>	<b>\$182,270.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$102,685.00	-	-
3005 - State Aid Mortgage Tax	\$121,301.05	\$170,852.00	\$201,225.00
3089 - State Aid Other <i>Prime Time Funding, NYS OSC Reimbursement, Traffic Safety Grant, NYS Grant Police Services</i>	\$35,136.78	\$9,539.00	\$444,485.00
3501 - State Aid Consolidated Highway Aid	\$542,795.48	\$251,880.00	\$204,168.00
3820 - State Aid Youth Programs	-	\$5,250.00	\$4,750.00
3889 - State Aid Other Culture and Recreation	\$21,071.39	-	-
<b>Total for State Aid</b>	<b>\$822,989.70</b>	<b>\$437,521.00</b>	<b>\$854,628.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	\$380,997.00	-
4960 - Federal Aid Emergency Disaster Assistance	\$395,723.18	-	-

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Federal Aid</b>	<b>\$395,723.18</b>	<b>\$380,997.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$11,761,900.84</b>	<b>\$11,613,262.00</b>	<b>\$10,841,237.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$66,922.00	\$257,885.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$66,922.00</b>	<b>\$257,885.00</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	\$0.00	-
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$66,922.00</b>	<b>\$257,885.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$11,761,900.84</b>	<b>\$11,680,184.00</b>	<b>\$11,099,122.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$24,843.52	\$23,888.00	\$23,420.00
10104 - Legislative Board - Contractual	\$43,033.65	\$60,526.00	\$59,699.00
<b>Total for Legislative Board</b>	<b>\$67,877.17</b>	<b>\$84,414.00</b>	<b>\$83,119.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$88,925.49	\$86,502.00	\$80,813.00
11102 - Municipal Court - Equipment and Capital Outlay	\$72.99	\$129.00	-
11104 - Municipal Court - Contractual	\$3,981.18	\$3,067.00	\$2,752.00
<b>Total for Judicial</b>	<b>\$92,979.66</b>	<b>\$89,698.00</b>	<b>\$83,565.00</b>
<b>Executive</b>			
12101 - Mayor - Personal Services	\$11,802.96	\$11,349.00	\$11,126.00
12104 - Mayor - Contractual	\$5,734.00	\$1,054.00	\$1,389.00
<b>Total for Executive</b>	<b>\$17,536.96</b>	<b>\$12,403.00</b>	<b>\$12,515.00</b>
<b>Finance</b>			
13204 - Auditor - Contractual	\$16,537.50	\$36,026.00	\$34,500.00
13251 - Treasurer - Personal Services	\$326,671.93	\$326,327.00	\$282,131.00
13252 - Treasurer - Equipment and Capital Outlay	\$13,646.91	\$4,639.00	\$3,959.00

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
13254 - Treasurer - Contractual	\$50,286.10	\$74,861.00	\$52,606.00
13454 - Purchasing - Contractual	\$5,136.56	\$5,810.00	\$4,023.00
<b>Total for Finance</b>	<b>\$412,279.00</b>	<b>\$447,663.00</b>	<b>\$377,219.00</b>
<b>Municipal Staff</b>			
14201 - Law - Personal Services	\$10,147.80	\$10,133.00	\$9,567.00
14204 - Law - Contractual	\$100,594.21	\$88,350.00	\$84,290.00
14401 - Engineer - Personal Services	\$1,020.00	-	-
14501 - Elections - Personal Services	-	\$650.00	-
14504 - Elections - Contractual	-	\$402.00	\$650.00
14604 - Records Management - Contractual	\$11,376.78	\$2,919.00	\$4,053.00
14901 - Public Works Administration - Personal Services	\$138,431.08	\$128,582.00	\$122,719.00
14902 - Public Works Administration - Equipment and Capital Outlay	\$1,748.56	\$2,250.00	\$2,127.00
14904 - Public Works Administration - Contractual	\$20,843.32	\$24,292.00	\$17,449.00
<b>Total for Municipal Staff</b>	<b>\$284,161.75</b>	<b>\$257,578.00</b>	<b>\$240,855.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$20,310.10	\$17,615.00	\$17,423.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$1,319.69	-	-
16204 - Operation of Plant - Contractual	\$62,658.62	\$38,708.00	\$21,732.00
16401 - Central Garage - Personal Services	\$242,944.10	\$215,519.00	\$231,765.00
16402 - Central Garage - Equipment and Capital Outlay	\$6,117.05	-	\$100.00
16404 - Central Garage - Contractual	\$412,485.12	\$340,365.00	\$273,625.00
16704 - Central Printing and Mailing - Contractual	\$11,168.38	\$10,463.00	\$8,296.00
<b>Total for Shared Services</b>	<b>\$757,003.06</b>	<b>\$622,670.00</b>	<b>\$552,941.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$192,997.36	\$177,152.00	\$172,146.00
19204 - Municipal Association Dues - Contractual	\$4,649.00	\$4,469.00	\$4,604.00
19304 - Judgements and Claims - Contractual	\$7,360.33	\$1,425.00	\$7,135.00
19404 - Purchase of Land/Right of Way - Contractual	-	\$13,344.00	-
19504 - Taxes and Assessments on Municipal Property - Contractual	\$18,949.38	\$382.00	\$18,923.00
19894 - General Government Support, Other - Contractual <i>Legal fees</i>	\$4,727.00	\$3,881.00	\$3,488.00
<b>Total for Special Items</b>	<b>\$228,683.07</b>	<b>\$200,653.00</b>	<b>\$206,296.00</b>
<b>Total for General Government Support</b>	<b>\$1,860,520.67</b>	<b>\$1,715,079.00</b>	<b>\$1,556,510.00</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$1,588,083.86	\$1,511,067.00	\$1,463,377.00
31202 - Police - Equipment and Capital Outlay	\$55,117.50	\$63,155.00	\$57,932.00
31204 - Police - Contractual	\$28,008.23	\$31,340.00	\$18,219.00
<b>Total for Law Enforcement</b>	<b>\$1,671,209.59</b>	<b>\$1,605,562.00</b>	<b>\$1,539,528.00</b>
<b>Fire Protection</b>			
34102 - Fire Protection - Equipment and Capital Outlay	\$36,349.12	\$35,629.00	\$49,077.00
34104 - Fire Protection - Contractual	\$291,458.86	\$221,768.00	\$257,136.00
<b>Total for Fire Protection</b>	<b>\$327,807.98</b>	<b>\$257,397.00</b>	<b>\$306,213.00</b>
<b>Other Public Safety</b>			



Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
39894 - Public Safety, Other - Contractual <i>Disaster Preparedness - Winter storms</i>	\$384,755.95	\$600.00	\$4,100.00
<b>Total for Other Public Safety</b>	<b>\$384,755.95</b>	<b>\$600.00</b>	<b>\$4,100.00</b>
<b>Total for Public Safety</b>	<b>\$2,383,773.52</b>	<b>\$1,863,559.00</b>	<b>\$1,849,841.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40104 - Public Health - Contractual	\$1,818.00	\$2,201.00	\$2,009.00
<b>Total for Public Health Program</b>	<b>\$1,818.00</b>	<b>\$2,201.00</b>	<b>\$2,009.00</b>
<b>Other Health</b>			
45402 - Ambulance - Equipment and Capital Outlay	\$3,199.53	\$4,260.00	\$3,568.00
45404 - Ambulance - Contractual	\$9,236.34	\$13,101.00	\$6,100.00
<b>Total for Other Health</b>	<b>\$12,435.87</b>	<b>\$17,361.00</b>	<b>\$9,668.00</b>
<b>Total for Health</b>	<b>\$14,253.87</b>	<b>\$19,562.00</b>	<b>\$11,677.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$1,128,525.52	\$1,047,068.00	\$1,021,766.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	\$77.00	\$2,216.00
51104 - Maintenance of Roads - Contractual	\$99,607.89	\$137,265.00	\$61,334.00
51422 - Snow Removal - Equipment and Capital Outlay	\$6,094.05	\$5,115.00	\$5,000.00
51424 - Snow Removal - Contractual	\$32,829.51	\$32,877.00	\$51,696.00
51824 - Street Lighting - Contractual	\$150,948.20	\$141,460.00	\$120,552.00

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
54104 - Sidewalks - Contractual	\$46,366.59	\$43,697.00	\$37,721.00
54204 - Escalators - Contractual	\$9,105.78	\$6,784.00	\$4,581.00
<b>Total for Highway</b>	<b>\$1,473,477.54</b>	<b>\$1,414,343.00</b>	<b>\$1,304,866.00</b>
<b>Total for Transportation</b>	<b>\$1,473,477.54</b>	<b>\$1,414,343.00</b>	<b>\$1,304,866.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71104 - Parks - Contractual	\$22,065.42	\$7,412.00	\$5,925.00
71401 - Playground and Recreation Centers - Personal Services	\$88,662.57	\$88,906.00	\$76,637.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$60,227.73	\$19,043.00	\$7,686.00
71404 - Playground and Recreation Centers - Contractual	\$10,362.44	\$8,730.00	\$13,447.00
71451 - Joint Recreation Projects - Personal Services	\$88,828.27	\$71,477.00	-
71454 - Joint Recreation Projects - Contractual	\$71,828.10	\$49,618.00	\$14,848.00
72704 - Band Concerts - Contractual	-	\$5,000.00	\$5,000.00
73101 - Youth Programs - Personal Services	\$438,746.43	\$420,345.00	\$313,800.00
73102 - Youth Programs - Equipment and Capital Outlay	\$41,423.85	\$8,258.00	\$7,352.00
73104 - Youth Programs - Contractual	\$72,112.13	\$62,181.00	\$56,910.00
<b>Total for Recreation</b>	<b>\$894,256.94</b>	<b>\$740,970.00</b>	<b>\$501,605.00</b>
<b>Culture</b>			
75204 - Historical Property - Contractual	\$543.58	-	-
76201 - Adult Recreation - Personal Services	\$2,073.76	\$1,995.00	\$1,955.00
76202 - Adult Recreation - Equipment and Capital Outlay	-	\$404.00	-
76204 - Adult Recreation - Contractual	\$12,754.39	\$12,447.00	\$9,584.00

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
79894 - Culture And Recreation, Other - Contractual <i>Beautification and historic preservation</i>	\$2,955.55	-	-
<b>Total for Culture</b>	<b>\$18,327.28</b>	<b>\$14,846.00</b>	<b>\$11,539.00</b>
<b>Total for Culture and Recreation</b>	<b>\$912,584.22</b>	<b>\$755,816.00</b>	<b>\$513,144.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$398.72	\$274.00	\$483.00
80201 - Planning and Surveys - Personal Services	\$1,196.16	\$1,369.00	\$644.00
80204 - Planning and Surveys - Contractual	-	\$0.00	\$1,237.00
80904 - Environmental Control - Contractual	\$1,970.00	\$5,602.00	\$6,582.00
<b>Total for General Environment</b>	<b>\$3,564.88</b>	<b>\$7,245.00</b>	<b>\$8,946.00</b>
<b>Sanitation</b>			
81601 - Refuse and Garbage - Personal Services	\$279,319.39	\$287,127.00	\$269,687.00
81604 - Refuse and Garbage - Contractual	\$219,077.26	\$215,753.00	\$223,224.00
81702 - Street Cleaning - Equipment and Capital Outlay	\$3,730.29	\$3,000.00	\$3,000.00
<b>Total for Sanitation</b>	<b>\$502,126.94</b>	<b>\$505,880.00</b>	<b>\$495,911.00</b>
<b>Community Environment</b>			
85604 - Shade Trees - Contractual	\$4,423.85	\$11,556.00	\$20,722.00
<b>Total for Community Environment</b>	<b>\$4,423.85</b>	<b>\$11,556.00</b>	<b>\$20,722.00</b>
<b>Total for Home and Community Services</b>	<b>\$510,115.67</b>	<b>\$524,681.00</b>	<b>\$525,579.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$282,173.00	\$730,397.00	\$629,276.00
90158 - Police Retirement - Employee Benefits	\$343,880.00	-	-
90258 - Local Pension Fund - Employee Benefits	\$40,000.00	\$50,000.00	\$50,000.00
90308 - Social Security - Employee Benefits	\$345,359.01	\$335,445.00	\$289,933.00
90408 - Workers' Compensation - Employee Benefits	\$206,128.50	\$237,655.00	\$292,243.00
90508 - Unemployment Insurance - Employee Benefits	-	-	\$9,693.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$1,535,108.22	\$1,411,337.00	\$1,267,931.00
<b>Total for Employee Benefits</b>	<b>\$2,752,648.73</b>	<b>\$2,764,834.00</b>	<b>\$2,539,076.00</b>
<b>Total for Employee Benefits</b>	<b>\$2,752,648.73</b>	<b>\$2,764,834.00</b>	<b>\$2,539,076.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$379,000.00	\$360,000.00	\$320,000.00
97107 - Serial Bonds - Debt Interest	\$55,173.75	\$75,846.00	\$88,956.00
97306 - Bond Anticipation Notes - Debt Principal	\$294,000.00	\$250,000.00	\$210,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$67,811.11	\$37,246.00	\$53,850.00
<b>Total for Debt Service</b>	<b>\$795,984.86</b>	<b>\$723,092.00</b>	<b>\$672,806.00</b>
<b>Total for Debt Service</b>	<b>\$795,984.86</b>	<b>\$723,092.00</b>	<b>\$672,806.00</b>
<b>Total for Expenditures</b>	<b>\$10,703,359.08</b>	<b>\$9,780,966.00</b>	<b>\$8,973,499.00</b>

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$141,249.00	\$13,278.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$1,076,522.00	\$912,154.00	\$1,286,088.00
<b>Total for Interfund Transfers</b>	<b>\$1,076,522.00</b>	<b>\$1,053,403.00</b>	<b>\$1,299,366.00</b>
<b>Total for Interfund Transfers</b>	<b>\$1,076,522.00</b>	<b>\$1,053,403.00</b>	<b>\$1,299,366.00</b>
<b>Total for Other Uses</b>	<b>\$1,076,522.00</b>	<b>\$1,053,403.00</b>	<b>\$1,299,366.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$11,779,881.08</b>	<b>\$10,834,369.00</b>	<b>\$10,272,865.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$13,130,339.00	\$12,189,531.00	\$8,306,638.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$94,993.00	\$3,065,136.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$347,590.38	-	\$8,500.00
<i>Audit entries made subsequent to filing of 2022 AUD.</i>			
8022 - Restated Fund Balance - Beginning of Year	\$12,782,748.62	\$12,284,524.00	\$11,363,274.00
Add Revenues and Other Sources	\$11,761,900.84	\$11,680,184.00	\$11,099,122.00
Deduct Expenditures and Other Uses	\$11,779,881.08	\$10,834,369.00	\$10,272,865.00
8029 - Fund Balance - End of Year	\$12,764,768.38	\$13,130,339.00	\$12,189,531.00

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$7,550,036.00	\$7,354,174.00	\$7,351,024.00
1099 - Est Rev - Property Tax Items	\$129,948.00	\$200,673.00	\$169,492.00
1199 - Est Rev - Non-Property Tax Items	\$1,740,000.00	\$1,640,000.00	\$1,540,000.00
1299 - Est Rev - Departmental Income	-	\$365,780.00	\$340,380.00
2199 - Est Rev - Departmental Income	\$420,830.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$311,593.00	\$173,948.00	\$170,617.00
2499 - Est Rev - Use of Money and Property	\$325,601.00	\$182,541.00	\$160,945.00
2599 - Est Rev - Licenses and Permits	\$4,685.00	\$4,685.00	\$4,990.00
2649 - Est Rev - Fines and Forfeitures	\$120,000.00	\$120,000.00	\$120,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$5,050.00	\$4,550.00	\$4,050.00
2799 - Est Rev - Other Revenues	\$26,000.00	\$18,765.00	\$110,008.00
3099 - Est Rev - State Aid	\$562,907.00	\$659,376.00	\$244,726.00
<b>Total for Estimated Revenue</b>	<b>\$11,196,650.00</b>	<b>\$10,724,492.00</b>	<b>\$10,216,232.00</b>
<b>Estimated Other Sources</b>			
5031 - Estimated - Interfund Transfers	-	\$120,473.00	-
5099 - Est Rev - Operating Transfers	\$294,980.00	-	-
511 - Appropriated Reserves and Restricted Fund Balance	\$109,224.00	\$40,000.00	-
599 - Appropriated Fund Balance	\$280,000.00	\$450,000.00	\$412,750.00
<b>Total for Estimated Other Sources</b>	<b>\$684,204.00</b>	<b>\$610,473.00</b>	<b>\$412,750.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$11,880,854.00</b>	<b>\$11,334,965.00</b>	<b>\$10,628,982.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General  
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$2,071,261.00	\$1,929,890.00	\$1,881,268.00
3999 - App - Public Safety	\$2,129,152.00	\$1,931,600.00	\$1,962,973.00
4999 - App - Health	\$21,100.00	\$17,300.00	\$17,300.00
5999 - App - Transportation	\$1,478,758.00	\$1,452,893.00	\$1,345,411.00
7999 - App - Culture and Recreation	\$969,082.00	\$866,728.00	\$807,150.00
8999 - App - Home and Community Services	\$588,716.00	\$537,773.00	\$524,498.00
9199 - App - Employee Benefits	\$2,848,610.00	\$3,010,940.00	\$3,006,143.00
9899 - App - Debt Service	\$1,083,834.00	\$786,319.00	\$734,513.00
<b>Total for Estimated Appropriations</b>	<b>\$11,190,513.00</b>	<b>\$10,533,443.00</b>	<b>\$10,279,256.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$690,341.00	\$801,522.00	\$349,726.00
<b>Total for Estimated Other Uses</b>	<b>\$690,341.00</b>	<b>\$801,522.00</b>	<b>\$349,726.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$11,880,854.00</b>	<b>\$11,334,965.00</b>	<b>\$10,628,982.00</b>



Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water  
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$138,750.00	\$340,104.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$138,750.00</b>	<b>\$340,104.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$138,750.00</b>	<b>\$340,104.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$138,750.00</b>	<b>\$340,104.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Debt Service</b>			
<b>Debt Service</b>			
97306 - Bond Anticipation Notes - Debt Principal	-	\$69,500.00	\$305,500.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$69,250.00	\$34,604.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$138,750.00</b>	<b>\$340,104.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$138,750.00</b>	<b>\$340,104.00</b>
<b>Total for Expenditures</b>	<b>\$0.00</b>	<b>\$138,750.00</b>	<b>\$340,104.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$138,750.00</b>	<b>\$340,104.00</b>

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water  
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$138,750.00	\$340,104.00
Deduct Expenditures and Other Uses	\$0.00	\$138,750.00	\$340,104.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water  
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Other Sources</b>			
5031 - Estimated - Interfund Transfers	-	\$0.00	\$138,750.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$138,750.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$138,750.00</b>

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water**  
**Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
9899 - App - Debt Service	-	\$0.00	\$138,750.00
<b>Total for Estimated Appropriations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$138,750.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$138,750.00</b>

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer  
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$22,588.42	\$23,731.00	\$24,304.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$22,588.42</b>	<b>\$23,731.00</b>	<b>\$24,304.00</b>
<b>Total for Assets</b>	<b>\$22,588.42</b>	<b>\$23,731.00</b>	<b>\$24,304.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$22,588.42</b>	<b>\$23,731.00</b>	<b>\$24,304.00</b>



Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$22,505.71	\$23,725.00	\$24,302.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$22,505.71</b>	<b>\$23,725.00</b>	<b>\$24,302.00</b>
<b>Total for Deferred Inflows</b>	<b>\$22,505.71</b>	<b>\$23,725.00</b>	<b>\$24,302.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$82.71	\$6.00	\$2.00
<b>Total for Assigned Fund Balance</b>	<b>\$82.71</b>	<b>\$6.00</b>	<b>\$2.00</b>
<b>Total for Fund Balance</b>	<b>\$82.71</b>	<b>\$6.00</b>	<b>\$2.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$22,588.42</b>	<b>\$23,731.00</b>	<b>\$24,304.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2392 - Debt Service Other Governments <i>Erie County</i>	\$117,471.96	\$118,429.00	\$119,289.00
<b>Total for Intergovernmental Charges</b>	<b>\$117,471.96</b>	<b>\$118,429.00</b>	<b>\$119,289.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$77.11	\$3.00	\$7.00
<b>Total for Use of Money and Property</b>	<b>\$77.11</b>	<b>\$3.00</b>	<b>\$7.00</b>
<b>Total for Revenues</b>	<b>\$117,549.07</b>	<b>\$118,432.00</b>	<b>\$119,296.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$117,549.07</b>	<b>\$118,432.00</b>	<b>\$119,296.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Finance</b>			
13804 - Fiscal Agents Fees - Contractual	\$4,986.00	\$5,174.00	\$5,360.00
<b>Total for Finance</b>	<b>\$4,986.00</b>	<b>\$5,174.00</b>	<b>\$5,360.00</b>
<b>Total for General Government Support</b>	<b>\$4,986.00</b>	<b>\$5,174.00</b>	<b>\$5,360.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$75,000.00	\$75,000.00	\$75,000.00
97107 - Serial Bonds - Debt Interest	\$37,485.96	\$38,255.00	\$38,938.00
<b>Total for Debt Service</b>	<b>\$112,485.96</b>	<b>\$113,255.00</b>	<b>\$113,938.00</b>
<b>Total for Debt Service</b>	<b>\$112,485.96</b>	<b>\$113,255.00</b>	<b>\$113,938.00</b>
<b>Total for Expenditures</b>	<b>\$117,471.96</b>	<b>\$118,429.00</b>	<b>\$119,298.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$117,471.96</b>	<b>\$118,429.00</b>	<b>\$119,298.00</b>

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer  
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$9.00	\$6.00	\$8.00
8022 - Restated Fund Balance - Beginning of Year	\$9.00	\$6.00	\$8.00
Add Revenues and Other Sources	\$117,549.07	\$118,432.00	\$119,296.00
Deduct Expenditures and Other Uses	\$117,471.96	\$118,429.00	\$119,298.00
8029 - Fund Balance - End of Year	\$86.11	\$9.00	\$6.00

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer  
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2399 - Est Rev - Intergovernmental Charges	\$116,450.00	\$117,472.00	\$118,430.00
<b>Total for Estimated Revenue</b>	<b>\$116,450.00</b>	<b>\$117,472.00</b>	<b>\$118,430.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$116,450.00</b>	<b>\$117,472.00</b>	<b>\$118,430.00</b>

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer  
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$4,800.00	\$4,986.00	\$5,174.00
9899 - App - Debt Service	\$111,650.00	\$112,486.00	\$113,256.00
<b>Total for Estimated Appropriations</b>	<b>\$116,450.00</b>	<b>\$117,472.00</b>	<b>\$118,430.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$116,450.00</b>	<b>\$117,472.00</b>	<b>\$118,430.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	\$30,290.00	\$3,515,898.00
201 - Cash In Time Deposits	\$1,630,871.69	\$1,167,052.00	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,630,871.69</b>	<b>\$1,197,342.00</b>	<b>\$3,515,898.00</b>
<b>Due From</b>			
440 - Due from Other Governments <i>NYS Aid Receivable - Palace Theater, DASNY Receivable for Splash Pad</i>	\$173,851.19	\$750,000.00	\$975,000.00
<b>Total for Due From</b>	<b>\$173,851.19</b>	<b>\$750,000.00</b>	<b>\$975,000.00</b>
<b>Total for Assets</b>	<b>\$1,804,722.88</b>	<b>\$1,947,342.00</b>	<b>\$4,490,898.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,804,722.88</b>	<b>\$1,947,342.00</b>	<b>\$4,490,898.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$70,803.78	\$187,836.00	\$902,571.00
<b>Total for Payables</b>	<b>\$70,803.78</b>	<b>\$187,836.00</b>	<b>\$902,571.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,827,020.51	\$152,284.00	\$9,716.00
<b>Total for Due to</b>	<b>\$1,827,020.51</b>	<b>\$152,284.00</b>	<b>\$9,716.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$6,506,000.00	\$6,800,000.00	\$7,119,500.00
<b>Total for Notes Payable</b>	<b>\$6,506,000.00</b>	<b>\$6,800,000.00</b>	<b>\$7,119,500.00</b>
<b>Total for Liabilities</b>	<b>\$8,403,824.29</b>	<b>\$7,140,120.00</b>	<b>\$8,031,787.00</b>
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$6,599,101.41)	(\$5,192,778.00)	(\$3,540,889.00)
<b>Total for Unassigned Fund Balance</b>	<b>(\$6,599,101.41)</b>	<b>(\$5,192,778.00)</b>	<b>(\$3,540,889.00)</b>
<b>Total for Fund Balance</b>	<b>(\$6,599,101.41)</b>	<b>(\$5,192,778.00)</b>	<b>(\$3,540,889.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,804,722.88</b>	<b>\$1,947,342.00</b>	<b>\$4,490,898.00</b>



Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$66.52	\$320.00	\$2,121.00
<b>Total for Use of Money and Property</b>	<b>\$66.52</b>	<b>\$320.00</b>	<b>\$2,121.00</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	-	-	\$308,128.00
2710 - Premium on Obligations	\$12,463.51	\$52,491.00	\$61,830.00
<b>Total for Other Revenues</b>	<b>\$12,463.51</b>	<b>\$52,491.00</b>	<b>\$369,958.00</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	\$923,354.33	-	-
3297 - State Aid Education Capital Projects	-	-	\$4,884.00
3997 - State Aid Natural Resources Capital Projects	-	-	\$3,000,000.00
<b>Total for State Aid</b>	<b>\$923,354.33</b>	<b>\$0.00</b>	<b>\$3,004,884.00</b>
<b>Total for Revenues</b>	<b>\$935,884.36</b>	<b>\$52,811.00</b>	<b>\$3,376,963.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$1,076,522.00	\$912,154.00	\$959,263.00
<b>Total for Operating Transfers</b>	<b>\$1,076,522.00</b>	<b>\$912,154.00</b>	<b>\$959,263.00</b>

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects  
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	-	\$365,000.00
5731 - BANS Redeemed from Appropriations	\$294,000.00	\$319,500.00	\$515,500.00
<b>Total for Proceeds of Obligations</b>	<b>\$294,000.00</b>	<b>\$319,500.00</b>	<b>\$880,500.00</b>
<b>Total for Other Sources</b>	<b>\$1,370,522.00</b>	<b>\$1,231,654.00</b>	<b>\$1,839,763.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,306,406.36</b>	<b>\$1,284,465.00</b>	<b>\$5,216,726.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Administration</b>			
30972 - Public Safety Capital Project - Equipment and Capital Outlay	-	-	\$820,651.00
<b>Total for Administration</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$820,651.00</b>
<b>Total for Public Safety</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$820,651.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$502,365.88	-	-
51972 - Highway Capital Project - Equipment and Capital Outlay	-	\$251,879.00	\$175,689.00
<b>Total for Highway</b>	<b>\$502,365.88</b>	<b>\$251,879.00</b>	<b>\$175,689.00</b>
<b>Total for Transportation</b>	<b>\$502,365.88</b>	<b>\$251,879.00</b>	<b>\$175,689.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71972 - Recreation - Equipment and Capital Outlay	\$2,632,964.12	\$630,663.00	\$197,998.00
<b>Total for Recreation</b>	<b>\$2,632,964.12</b>	<b>\$630,663.00</b>	<b>\$197,998.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Total for Culture and Recreation</b>	<b>\$2,632,964.12</b>	<b>\$630,663.00</b>	<b>\$197,998.00</b>
<b>Home and Community Services</b>			
<b>Special Services</b>			
89972 - Other Home and Community Services - Equipment and Capital Outlay	\$577,417.62	\$2,003,065.00	\$3,683,698.00
<b>Total for Special Services</b>	<b>\$577,417.62</b>	<b>\$2,003,065.00</b>	<b>\$3,683,698.00</b>
<b>Total for Home and Community Services</b>	<b>\$577,417.62</b>	<b>\$2,003,065.00</b>	<b>\$3,683,698.00</b>
<b>Total for Expenditures</b>	<b>\$3,712,747.62</b>	<b>\$2,885,607.00</b>	<b>\$4,878,036.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$50,746.00	\$257,885.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$50,746.00</b>	<b>\$257,885.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$50,746.00</b>	<b>\$257,885.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$50,746.00</b>	<b>\$257,885.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,712,747.62</b>	<b>\$2,936,353.00</b>	<b>\$5,135,921.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects  
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	(\$5,192,774.00)	(\$3,540,886.00)	(\$3,626,691.00)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	(\$5,000.00)
8022 - Restated Fund Balance - Beginning of Year	(\$5,192,774.00)	(\$3,540,886.00)	(\$3,621,691.00)
Add Revenues and Other Sources	\$2,306,406.36	\$1,284,465.00	\$5,216,726.00
Deduct Expenditures and Other Uses	\$3,712,747.62	\$2,936,353.00	\$5,135,921.00
8029 - Fund Balance - End of Year	(\$6,599,115.26)	(\$5,192,774.00)	(\$3,540,886.00)

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service  
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Other Revenues</b>			
2710 - Premium on Obligations	-	\$65.00	-
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$65.00</b>	
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$65.00</b>	
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5792 - Current Refunding Bonds	-	\$844,000.00	-
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$844,000.00</b>	
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$844,000.00</b>	
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$844,065.00</b>	



Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service  
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	-	\$825,000.00	-
97107 - Serial Bonds - Debt Interest	-	\$5,389.00	-
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$830,389.00</b>	
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$830,389.00</b>	
<b>Total for Expenditures</b>	<b>\$0.00</b>	<b>\$830,389.00</b>	
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$13,676.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$13,676.00</b>	
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$13,676.00</b>	
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$13,676.00</b>	
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$844,065.00</b>	

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service  
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	-
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	-
Add Revenues and Other Sources	\$0.00	\$844,065.00	-
Deduct Expenditures and Other Uses	\$0.00	\$844,065.00	-
8029 - Fund Balance - End of Year	\$0.00	\$0.00	-

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service  
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**V - Debt Service  
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	05/31/2023	05/31/2022	05/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$1,774,805.00	\$1,774,805.00	\$1,774,805.00
105 - Construction Work In Progress	\$15,582,307.00	\$12,959,135.00	\$11,277,950.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$17,357,112.00</b>	<b>\$14,733,940.00</b>	<b>\$13,052,755.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$4,185,654.00	\$4,185,654.00	\$4,185,654.00
104 - Machinery and Equipment	\$7,906,517.00	\$7,784,564.00	\$6,934,566.00
106 - Infrastructure	\$43,308,190.00	\$41,557,736.00	\$41,557,736.00
<b>Total for Depreciable Capital Assets</b>	<b>\$55,400,361.00</b>	<b>\$53,527,954.00</b>	<b>\$52,677,956.00</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$1,580,159.00)	(\$1,538,079.00)	(\$1,495,999.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$5,251,450.00)	(\$4,821,109.00)	(\$4,993,105.00)
116 - Accumulated Depreciation Infrastructure	(\$19,038,157.00)	(\$18,429,687.00)	(\$17,821,219.00)
<b>Total for Accumulated Depreciation</b>	<b>(\$25,869,766.00)</b>	<b>(\$24,788,875.00)</b>	<b>(\$24,310,323.00)</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$654,446.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$654,446.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$46,887,707.00</b>	<b>\$44,127,465.00</b>	<b>\$41,420,388.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

	05/31/2023	05/31/2022	05/31/2021
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$3,760,000.00	\$4,214,000.00	\$4,630,000.00
<b>Total for Debt Obligations</b>	<b>\$3,760,000.00</b>	<b>\$4,214,000.00</b>	<b>\$4,630,000.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$3,892,488.00	\$191,608.00	\$635,910.00
683 - Other Post Employment Benefits	\$14,264,082.00	\$19,458,719.00	\$16,465,988.00
687 - Compensated Absences	\$1,410,031.00	\$1,218,326.00	\$1,218,326.00
713 - Service Award Program Payable	\$2,971,044.00	\$4,092,995.00	-
<b>Total for Other Long-Term Obligations</b>	<b>\$22,537,645.00</b>	<b>\$24,961,648.00</b>	<b>\$18,320,224.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$26,297,645.00</b>	<b>\$29,175,648.00</b>	<b>\$22,950,224.00</b>

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Village of Hamburg  
 Annual Financial Report  
 For the Fiscal Period 06/01/2022 - 05/31/2023

**Statement of Indebtedness  
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$454,000.00	\$0.00	\$0.00	\$4,214,000.00	\$3,760,000.00
Bond Anticipation Note	\$0.00	\$6,800,000.00	\$294,000.00	\$0.00	\$0.00	\$0.00	\$6,506,000.00
<b>Total</b>	\$0.00	\$6,800,000.00	\$748,000.00	\$0.00	\$0.00	\$4,214,000.00	\$10,266,000.00



Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> Various Purpose 2017		11/30/17	2/1/28	\$0.00	\$0.00	\$170,000.00	\$0.00	\$1,045,000.00	\$0.00	\$875,000.00
<b>Bond</b> Fire Truck 2020		12/17/20	8/1/30	\$0.00	\$0.00	\$40,000.00	\$0.00	\$330,000.00	\$0.00	\$290,000.00
<b>Bond</b> Road Improvements 2021		9/14/21	7/15/27	\$0.00	\$0.00	\$169,000.00	\$0.00	\$844,000.00	\$0.00	\$675,000.00
<b>Bond</b> Sewer Improvements 2015	EFC	11/1/14	5/1/44	\$0.00	\$0.00	\$75,000.00	\$0.00	\$1,995,000.00	\$0.00	\$1,920,000.00
<b>Bond Anticipation Note</b> Capital Project - Water Lines Rehab		7/21/22	7/20/23	\$0.00	\$4,560,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$4,475,000.00
<b>Bond Anticipation Note</b> Capital Project - Sunset Drive Street Improvements		7/21/22	7/20/23	\$0.00	\$2,240,000.00	\$209,000.00	\$0.00	\$0.00	\$0.00	\$2,031,000.00

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$460,000.00	\$82,162.00	\$542,162.00	\$3,300,000.00
2025	\$460,000.00	\$71,023.00	\$531,023.00	\$2,840,000.00
2026	\$455,000.00	\$61,117.00	\$516,117.00	\$2,385,000.00
2027	\$465,000.00	\$50,764.00	\$515,764.00	\$1,920,000.00
2028	\$295,000.00	\$41,053.00	\$336,053.00	\$1,625,000.00
2029	\$125,000.00	\$32,070.00	\$157,070.00	\$1,500,000.00
2030	\$125,000.00	\$29,991.00	\$154,991.00	\$1,375,000.00
2031	\$80,000.00	\$28,200.00	\$108,200.00	\$1,295,000.00
2032	\$85,000.00	\$26,707.00	\$111,707.00	\$1,210,000.00
2033	\$95,000.00	\$25,082.00	\$120,082.00	\$1,115,000.00
2034	\$95,000.00	\$23,225.00	\$118,225.00	\$1,020,000.00
2035	\$95,000.00	\$21,539.00	\$116,539.00	\$925,000.00
2036	\$95,000.00	\$19,624.00	\$114,624.00	\$830,000.00

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$95,000.00	\$17,683.00	\$112,683.00	\$735,000.00
2038	\$95,000.00	\$15,687.00	\$110,687.00	\$640,000.00
2039	\$100,000.00	\$13,691.00	\$113,691.00	\$540,000.00
2040	\$105,000.00	\$11,590.00	\$116,590.00	\$435,000.00
2041	\$105,000.00	\$9,336.00	\$114,336.00	\$330,000.00
2042	\$105,000.00	\$7,083.00	\$112,083.00	\$225,000.00
2043	\$110,000.00	\$4,829.00	\$114,829.00	\$115,000.00
2044	\$115,000.00	\$2,468.00	\$117,468.00	\$0.00
<b>Total</b>	<b>\$3,760,000.00</b>	<b>\$594,924.00</b>	<b>\$4,354,924.00</b>	

\$3,760,000.00 Total Bond Ending Balance for Statement of Indebtedness.

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
446	Checking	A	\$1,134,157.10	\$9,089.21	(\$347,138.46)	\$0.00	\$796,107.85
2606	Checking	A	\$84,793.71	\$0.00	(\$84,793.71)	\$0.00	\$0.00
1968	Checking	G	\$116,331.60	\$0.00	(\$93,743.18)	\$0.00	\$22,588.42
5217	Checking	A	\$99,880.14	\$4,153.10	(\$315.00)	\$0.00	\$103,718.24
4625	Checking	A	\$119,303.10	\$0.00	(\$91,041.81)	\$0.00	\$28,261.29
4265	Checking	A	\$4,158.32	\$0.00	(\$4,158.32)	\$0.00	\$0.00
4257	Checking	H	\$74.56	\$0.00	\$0.00	\$0.00	\$74.56
6645	Savings	A, H	\$3,017,203.99	\$0.00	\$0.00	\$0.00	\$3,017,203.99
8018	Savings	A	\$106,251.05	\$10,000.00	(\$90,462.76)	\$0.00	\$25,788.29
<b>Total</b>			\$4,682,153.57	\$23,242.31	(\$711,653.24)	\$0.00	\$3,993,742.64
<b>Total Cash From Financials</b>							\$3,993,742.64

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$4,682,153.57
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$4,182,154.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$4,682,154.00</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$6,542,683.27
Market Value as of Fiscal Year End Date	\$6,542,683.27
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,542,683.27

Village of Hamburg  
Annual Financial Report  
For the Fiscal Period 06/01/2022 - 05/31/2023

**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
96	18		38

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$282,173.00	74	0		
Police Retirement	\$343,880.00	15	0		
Fire Retirement					
Local Pension Fund	\$40,000.00	0	0		
Social Security	\$345,359.01	35	17		
Worker's Compensation	\$206,128.50	35	17		
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$1,535,108.22	48	1		38
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$2,752,648.73</b>				