

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 05/31/2022

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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (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 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,301,586	A200	786,778
Cash In Time Deposits		A201	
Petty Cash	1,100	A210	1,100
TOTAL Cash	1,302,686		787,878
Investments In Securities	6,344,769	A450	7,319,837
TOTAL Investments	6,344,769		7,319,837
Accounts Receivable	20,213	A380	12,690
TOTAL Other Receivables (net)	20,213		12,690
Due From Other Funds	9,716	A391	152,284
TOTAL Due From Other Funds	9,716		152,284
Due From Other Governments	514,752	A440	814,988
TOTAL Due From Other Governments	514,752		814,988
Prepaid Expenses	341,072	A480	127,281
TOTAL Prepaid Expenses	341,072		127,281
Cash Special Reserves	2,209,876	A230	2,013,732
Service Award Program Assets	3,236,496	A461	3,626,073
TOTAL Restricted Assets	5,446,372		5,639,805
TOTAL Assets and Deferred Outflows of Resources	13,979,580		14,854,763

VILLAGE OF Hamburg
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	306,577	A600	512,158
TOTAL Accounts Payable	306,577		512,158
Compensated Absences	435,737	A687	187,899
Other Liabilities	105,304	A688	117,052
Overpayments & Clearing Account	10,286	A690	
TOTAL Other Liabilities	551,327		304,951
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	857,904		817,109
Deferred Inflows of Resources			
Deferred Inflow of Resources	932,145	A691	907,315
TOTAL Deferred Inflows of Resources	932,145		907,315
TOTAL Deferred Inflows of Resources	932,145		907,315
Fund Balance			
Not in Spendable Form	341,072	A806	127,281
TOTAL Nonspendable Fund Balance	341,072		127,281
Insurance Reserve	286,104	A863	286,263
Capital Reserve	1,243,713	A878	1,020,136
Reserve For Debt	680,059	A884	707,333
Restricted for Service Award Program	3,236,496	A895	3,626,073
TOTAL Restricted Fund Balance	5,446,372		5,639,805
Assigned Appropriated Fund Balance	412,750	A914	450,000
Assigned Unappropriated Fund Balance	241,099	A915	230,587
TOTAL Assigned Fund Balance	653,849		680,587
Unassigned Fund Balance	5,748,238	A917	6,682,666
TOTAL Unassigned Fund Balance	5,748,238		6,682,666
TOTAL Fund Balance	12,189,531		13,130,339
TOTAL Liabilities, Deferred Inflows And Fund Balance	13,979,580		14,854,763

VILLAGE OF Hamburg
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	7,200,523	A1001	7,351,024
TOTAL Real Property Taxes	7,200,523		7,351,024
Other Payments In Lieu of Taxes	133,433	A1081	136,075
Interest & Penalties On Real Prop Taxes	41,936	A1090	36,928
TOTAL Real Property Tax Items	175,369		173,003
Non Prop Tax Dist By County	1,343,976	A1120	1,573,095
Utilities Gross Receipts Tax	69,631	A1130	76,284
Franchises	169,711	A1170	166,189
TOTAL Non Property Tax Items	1,583,318		1,815,568
Treasurer Fees	2,111	A1230	2,218
Public Works Charges	4,140	A1710	12,640
Park And Recreational Charges	99,343	A2001	215,426
Special Recreational Facility Charges	12,465	A2025	96,862
Refuse & Garbage Charges	2,870	A2130	3,960
TOTAL Departmental Income	120,929		331,106
Fire Protection Services Other Govts	170,617	A2262	137,595
TOTAL Intergovernmental Charges	170,617		137,595
Interest And Earnings	181,173	A2401	397,942
Rental of Real Property	175,204	A2410	164,164
TOTAL Use of Money And Property	356,377		562,106
Business & Occupational License	1,995	A2501	2,835
Games of Chance	101	A2530	473
Bingo Licenses		A2540	763
Building And Alteration Permits	140	A2555	140
TOTAL Licenses And Permits	2,236		4,211
Fines And Forfeited Bail	111,138	A2610	104,611
TOTAL Fines And Forfeitures	111,138		104,611
Sales of Scrap & Excess Materials	165	A2650	180
Sales of Refuse For Recycling	6,895	A2651	6,107
Sales of Equipment	14,425	A2665	34,280
Insurance Recoveries	45,280	A2680	49,697
Other Compensation For Loss	17,067	A2690	6,607
TOTAL Sale of Property And Compensation For Loss	83,832		96,871
Refunds of Prior Year's Expenditures	7,596	A2701	65,555
AIM Related Payments	102,635	A2750	102,635
Unclassified (specify)	72,039	A2770	50,524
TOTAL Miscellaneous Local Sources	182,270		218,714
St Aid, Mortgage Tax	201,225	A3005	170,852
St Aid - Other (specify)	444,485	A3089	9,539
St Aid, Consolidated Highway Aid	204,168	A3501	251,880
St Aid, Youth Programs	4,750	A3820	5,250
TOTAL State Aid	854,628		437,521

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Federal Aid - Other		A4089	380,997
TOTAL Federal Aid	0		380,997
TOTAL Revenues	10,841,237		11,613,327
Interfund Transfers	257,885	A5031	53,246
TOTAL Interfund Transfers	257,885		53,246
Serial Bonds		A5710	844,000
TOTAL Proceeds of Obligations	0		844,000
TOTAL Other Sources	257,885		897,246
TOTAL Detail Revenues And Other Sources	11,099,122		12,510,573

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	23,420	A10101	23,888
Legislative Board, Contr Expend	59,699	A10104	60,526
TOTAL Legislative Board	83,119		84,414
Municipal Court, Pers Serv	80,813	A11101	86,502
Municipal Court, Equip & Cap Outlay		A11102	129
Municipal Court, Contr Expend	2,752	A11104	3,067
TOTAL Municipal Court	83,565		89,698
Mayor, Pers Serv	11,126	A12101	11,349
Mayor, Contr Expend	1,389	A12104	1,054
TOTAL Mayor	12,515		12,403
Auditor, Contr Expend	34,500	A13204	36,026
TOTAL Auditor	34,500		36,026
Treasurer, Pers Serv	282,131	A13251	326,327
Treasurer, Equip & Cap Outlay	3,959	A13252	4,639
Treasurer, Contr Expend	52,606	A13254	74,861
TOTAL Treasurer	338,696		405,827
Purchasing, Contr Expend	4,023	A13454	5,810
TOTAL Purchasing	4,023		5,810
Law, Pers Serv	9,567	A14201	10,133
Law, Contr Expend	84,290	A14204	88,350
TOTAL Law	93,857		98,483
Elections, Pers Serv		A14501	650
Elections, Contr Expend	650	A14504	402
TOTAL Elections	650		1,052
Records Mgmt, Contr Expend	4,053	A14604	2,919
TOTAL Records Mgmt	4,053		2,919
Public Works Admin, Pers Serv	122,719	A14901	128,582
Public Works Admin, Equip & Cap Outlay	2,127	A14902	2,250
Public Works Admin, Contr Expend	17,449	A14904	24,292
TOTAL Public Works Admin	142,295		155,124
Operation of Plant, Pers Serv	17,423	A16201	17,615
Operation of Plant, Contr Expend	21,732	A16204	38,708
TOTAL Operation of Plant	39,155		56,323
Central Garage Pers Serv	231,765	A16401	215,519
Central Garage Equip & Cap Outlay	100	A16402	
Central Garage Contr Expend	273,625	A16404	340,365
TOTAL Central Garage Contr Expend	505,490		555,884
Central Print & Mail Contr Expend	8,296	A16704	10,463
TOTAL Central Print & Mail Contr Expend	8,296		10,463
Unallocated Insurance, Contr Expend	172,146	A19104	177,152
TOTAL Unallocated Insurance	172,146		177,152
Municipal Assn Dues, Contr Expend	4,604	A19204	4,469
TOTAL Municipal Assn Dues	4,604		4,469
Judgements And Claims, Contr Expend	7,135	A19304	1,425
TOTAL Judgements And Claims	7,135		1,425

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Purchase of Land/Right of Way,Contract Exp		A19404	13,344
TOTAL Purchase of Land/Right of Way	0		13,344
Taxes & Assess On Munic Prop, Contr Expend	18,923	A19504	382
TOTAL Taxes & Assess On Munic Prop	18,923		382
Other General Govt Support, Contract Exp	3,488	A19894	3,881
TOTAL Other General Govt Support	3,488		3,881
TOTAL General Government Support	1,556,510		1,715,079
Police, Pers Serv	1,463,377	A31201	1,511,067
Police, Equip & Cap Outlay	57,932	A31202	63,155
Police, Contr Expend	18,219	A31204	31,340
TOTAL Police	1,539,528		1,605,562
Fire, Equip & Cap Outlay	49,077	A34102	35,629
Fire, Contr Expend	257,136	A34104	221,768
TOTAL Fire	306,213		257,397
Misc Public Safety, Contr Expend	4,100	A39894	600
TOTAL Misc Public Safety	4,100		600
TOTAL Public Safety	1,849,841		1,863,559
Public Health, Contr Expend	2,009	A40104	2,201
TOTAL Public Health	2,009		2,201
Ambulance, Equip & Cap Outlay	3,568	A45402	4,260
Ambulance, Contr Expend	6,100	A45404	13,101
TOTAL Ambulance	9,668		17,361
TOTAL Health	11,677		19,562
Maint of Streets, Pers Serv	1,021,766	A51101	1,047,068
Maint of Streets, Equip & Cap Outlay	2,216	A51102	77
Maint of Streets, Contr Expend	61,334	A51104	137,265
TOTAL Maint of Streets	1,085,316		1,184,410
Snow Removal, Equip & Cap Outlay	5,000	A51422	5,115
Snow Removal, Contr Expend	51,696	A51424	32,877
TOTAL Snow Removal	56,696		37,992
Street Lighting, Contr Expend	120,552	A51824	141,460
TOTAL Street Lighting	120,552		141,460
Sidewalks, Contr Expend	37,721	A54104	43,697
TOTAL Sidewalks	37,721		43,697
Escalators, Contr Expend	4,581	A54204	6,784
TOTAL Escalators	4,581		6,784
TOTAL Transportation	1,304,866		1,414,343
Parks, Contr Expend	5,925	A71104	7,412
TOTAL Parks	5,925		7,412
Playgr & Rec Centers, Pers Serv	76,637	A71401	88,906
Playgr & Rec Centers, Equip & Cap Outlay	7,686	A71402	19,043
Playgr & Rec Centers, Contr Expend	13,447	A71404	8,730
TOTAL Playgr & Rec Centers	97,770		116,679
Joint Rec Proj, Pers Serv		A71451	71,477

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Joint Rec Proj, Contr Expend	14,848	A71454	49,618
TOTAL Joint Rec Proj	14,848		121,095
Band Concerts, Contr Expend	5,000	A72704	5,000
TOTAL Band Concerts	5,000		5,000
Youth Prog, Pers Serv	313,800	A73101	420,345
Youth Prog, Equip & Cap Outlay	7,352	A73102	8,258
Youth Prog, Contr Expend	56,910	A73104	62,181
TOTAL Youth Prog	378,062		490,784
Adult Recreation, Pers Serv	1,955	A76201	1,995
Adult Recreation, Equip & Cap Outlay		A76202	404
Adult Recreation, Contr Expend	9,584	A76204	12,447
TOTAL Adult Recreation	11,539		14,846
TOTAL Culture And Recreation	513,144		755,816
Zoning, Pers Serv	483	A80101	274
TOTAL Zoning	483		274
Planning, Pers Serv	644	A80201	1,369
Planning, Contr Expend	1,237	A80204	
TOTAL Planning	1,881		1,369
Environmental Control, Contr Expend	6,582	A80904	5,602
TOTAL Environmental Control	6,582		5,602
Refuse & Garbage, Pers Serv	269,687	A81601	287,127
Refuse & Garbage, Contr Expend	223,224	A81604	215,753
TOTAL Refuse & Garbage	492,911		502,880
Street Cleaning, Equip & Cap Outlay	3,000	A81702	3,000
TOTAL Street Cleaning	3,000		3,000
Shade Tree, Contr Expend	20,722	A85604	11,556
TOTAL Shade Tree	20,722		11,556
TOTAL Home And Community Services	525,579		524,681
State Retirement System	629,276	A90108	730,397
Local Pension Fund, Empl Bnfts	50,000	A90258	50,000
Social Security, Employer Cont	289,933	A90308	335,445
Worker's Compensation, Empl Bnfts	292,243	A90408	237,655
Unemployment Insurance, Empl Bnfts	9,693	A90508	
Hospital & Medical (dental) Ins, Empl Bnft	1,267,931	A90608	1,411,337
TOTAL Employee Benefits	2,539,076		2,764,834
Debt Principal, Serial Bonds	320,000	A97106	1,185,000
Debt Principal, Bond Anticipation Notes	210,000	A97306	250,000
TOTAL Debt Principal	530,000		1,435,000
Debt Interest, Serial Bonds	88,956	A97107	81,235

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Debt Interest, Bond Anticipation Notes	53,850	A97307	37,246
TOTAL Debt Interest	142,806		118,481
TOTAL Expenditures	8,973,499		10,611,355
Transfers, Other Funds	13,278	A99019	
Transfers, Capital Projects Fund	1,286,088	A99509	1,053,403
TOTAL Operating Transfers	1,299,366		1,053,403
TOTAL Other Uses	1,299,366		1,053,403
TOTAL Detail Expenditures And Other Uses	10,272,865		11,664,758

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,306,638	A8021	12,189,531
Prior Period Adj -Increase In Fund Balance	3,065,136	A8012	94,993
Prior Period Adj -Decrease In Fund Balance	8,500	A8015	
Restated Fund Balance - Beg of Year	11,363,274	A8022	12,284,524
ADD - REVENUES AND OTHER SOURCES	11,099,122		12,510,573
DEDUCT - EXPENDITURES AND OTHER USES	10,272,865		11,664,758
Fund Balance - End of Year	12,189,531	A8029	13,130,339

VILLAGE OF Hamburg
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	7,351,024	A1049N	7,354,174
Est Rev - Real Property Tax Items	169,492	A1099N	200,673
Est Rev - Non Property Tax Items	1,540,000	A1199N	1,640,000
Est Rev - Departmental Income	340,380	A1299N	365,780
Est Rev - Intergovernmental Charges	170,617	A2399N	173,948
Est Rev - Use of Money And Property	160,945	A2499N	182,541
Est Rev - Licenses And Permits	4,990	A2599N	4,685
Est Rev - Fines And Forfeitures	120,000	A2649N	120,000
Est Rev - Sale of Prop And Comp For Loss	4,050	A2699N	4,550
Est Rev - Miscellaneous Local Sources	110,008	A2799N	18,765
Est Rev - State Aid	244,726	A3099N	659,376
TOTAL Estimated Revenues	10,216,232		10,724,492
Estimated - Interfund Transfer		A5031N	120,473
Appropriated Reserve & Restricted Fund Bal		A511N	40,000
Appropriated Fund Balance	412,750	A599N	450,000
TOTAL Estimated Other Sources	412,750		610,473
TOTAL Estimated Revenues And Other Sources	10,628,982		11,334,965

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	1,881,268	A1999N	1,929,890
App - Public Safety	1,962,973	A3999N	1,931,600
App - Health	17,300	A4999N	17,300
App - Transportation	1,345,411	A5999N	1,452,893
App - Culture And Recreation	807,150	A7999N	866,728
App - Home And Community Services	524,498	A8999N	537,773
App - Employee Benefits	3,006,143	A9199N	3,010,940
App - Debt Service	734,513	A9899N	786,319
TOTAL Appropriations	10,279,256		10,533,443
App - Interfund Transfer	349,726	A9999N	801,522
TOTAL Other Uses	349,726		801,522
TOTAL Appropriations And Other Uses	10,628,982		11,334,965

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Balance Sheet

Code Description	2021	EdpCode	2022
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Balance Sheet

Code Description	2021	EdpCode	2022
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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sale of Natural Gas		EE2154	
TOTAL Charges For Services Within Locality	0		0
Interest And Earnings		EE2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	0		0
TOTAL Operating Revenue	0		0

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Gas Distribution, Cont Expend		EE84304	
TOTAL Gas Distribution	0		0
TOTAL Contractual Expenses	0		0
TOTAL Expenses	0		0
TOTAL Operating Expenses	0		0

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year		EE8021	
Restated Net Position - Beg of Year		EE8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
Net Position - End of Year		EE8029	

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Cash Flow

Code Description	2021	EdpCode	2022
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Balance Sheet

Code Description	2021	EdpCode	2022
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Balance Sheet

Code Description	2021	EdpCode	2022
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(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Other Sources			
Interfund Transfers	340,104	FX5031	138,750
TOTAL Interfund Transfers	340,104		138,750
TOTAL Other Sources	340,104		138,750
TOTAL Detail Revenues And Other Sources	340,104		138,750

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(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Debt Principal, Bond Anticipation Notes	305,500	FX97306	69,500
TOTAL Debt Principal	305,500		69,500
Debt Interest, Bond Anticipation Notes	34,604	FX97307	69,250
TOTAL Debt Interest	34,604		69,250
TOTAL Expenditures	340,104		138,750
TOTAL Detail Expenditures And Other Uses	340,104		138,750

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		FX8021	
Restated Fund Balance - Beg of Year		FX8022	
ADD - REVENUES AND OTHER SOURCES	340,104		138,750
DEDUCT - EXPENDITURES AND OTHER USES	340,104		138,750
Fund Balance - End of Year		FX8029	

VILLAGE OF Hamburg
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(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Other Sources			
Estimated - Interfund Transfer	138,750	FX5031N	0
TOTAL Estimated Other Sources	138,750		0
TOTAL Estimated Revenues And Other Sources	138,750		0

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(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Debt Service	138,750	FX9899N	0
TOTAL Appropriations	138,750		0
TOTAL Appropriations And Other Uses	138,750		0

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(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	24,304	G200	23,731
TOTAL Cash	24,304		23,731
TOTAL Assets and Deferred Outflows of Resources	24,304		23,731

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(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Deferred Inflows of Resources			
Deferred Inflow of Resources	24,302	G691	23,725
TOTAL Deferred Inflows of Resources	24,302		23,725
TOTAL Deferred Inflows of Resources	24,302		23,725
Fund Balance			
Assigned Unappropriated Fund Balance	2	G915	6
TOTAL Assigned Fund Balance	2		6
TOTAL Fund Balance	2		6
TOTAL Liabilities, Deferred Inflows And Fund Balance	24,304		23,731

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(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Debt Service, Other Govts	119,289	G2392	118,429
TOTAL Intergovernmental Charges	119,289		118,429
Interest And Earnings	7	G2401	3
TOTAL Use of Money And Property	7		3
TOTAL Revenues	119,296		118,432
TOTAL Detail Revenues And Other Sources	119,296		118,432

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fiscal Agents Fees, Contr Expend	5,360	G13804	5,174
TOTAL Fiscal Agents Fees	5,360		5,174
TOTAL General Government Support	5,360		5,174
Debt Principal, Serial Bonds	75,000	G97106	75,000
TOTAL Debt Principal	75,000		75,000
Debt Interest, Serial Bonds	38,938	G97107	38,255
TOTAL Debt Interest	38,938		38,255
TOTAL Expenditures	119,298		118,429
TOTAL Detail Expenditures And Other Uses	119,298		118,429

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8	G8021	6
Restated Fund Balance - Beg of Year	8	G8022	6
ADD - REVENUES AND OTHER SOURCES	119,296		118,432
DEDUCT - EXPENDITURES AND OTHER USES	119,298		118,429
Fund Balance - End of Year	6	G8029	9

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Intergovernmental Charges	118,430	G2399N	117,472
TOTAL Estimated Revenues	118,430		117,472
TOTAL Estimated Revenues And Other Sources	118,430		117,472

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	5,174	G1999N	4,986
App - Debt Service	113,256	G9899N	112,486
TOTAL Appropriations	118,430		117,472
TOTAL Appropriations And Other Uses	118,430		117,472

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	3,515,898	H200	30,290
Cash In Time Deposits		H201	1,167,052
TOTAL Cash	3,515,898		1,197,342
Due From Other Governments	975,000	H440	750,000
TOTAL Due From Other Governments	975,000		750,000
TOTAL Assets and Deferred Outflows of Resources	4,490,898		1,947,342

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	902,571	H600	187,836
TOTAL Accounts Payable	902,571		187,836
Bond Anticipation Notes Payable	7,119,500	H626	6,800,000
TOTAL Notes Payable	7,119,500		6,800,000
Due To Other Funds	9,716	H630	152,284
TOTAL Due To Other Funds	9,716		152,284
TOTAL Liabilities	8,031,787		7,140,120
Fund Balance			
Unassigned Fund Balance	-3,540,889	H917	-5,192,778
TOTAL Unassigned Fund Balance	-3,540,889		-5,192,778
TOTAL Fund Balance	-3,540,889		-5,192,778
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,490,898		1,947,342

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	2,121	H2401	320
TOTAL Use of Money And Property	2,121		320
Gifts And Donations	308,128	H2705	
Premium & Accrued Interest On Obligations	61,830	H2710	52,491
TOTAL Miscellaneous Local Sources	369,958		52,491
St Aid, Other	4,884	H3297	
St Aid, Natural Resources Cap Proj	3,000,000	H3997	
TOTAL State Aid	3,004,884		0
TOTAL Revenues	3,376,963		52,811
Interfund Transfers	959,263	H5031	912,154
TOTAL Interfund Transfers	959,263		912,154
Serial Bonds	365,000	H5710	
Bans Redeemed From Appropriations	515,500	H5731	319,500
TOTAL Proceeds of Obligations	880,500		319,500
TOTAL Other Sources	1,839,763		1,231,654
TOTAL Detail Revenues And Other Sources	5,216,726		1,284,465

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Public Safety Cap Proj	820,651	H30972	
TOTAL Public Safety Cap Proj	820,651		0
TOTAL Public Safety	820,651		0
Highway, Capital Projects	175,689	H51972	251,879
TOTAL Highway	175,689		251,879
TOTAL Transportation	175,689		251,879
Recreation, Equip & Cap Outlay	197,998	H71972	630,663
TOTAL Recreation	197,998		630,663
TOTAL Culture And Recreation	197,998		630,663
Other Home & Comm Serv, Equip & Cap Outlay	3,683,698	H89972	2,003,065
TOTAL Other Home & Comm Serv	3,683,698		2,003,065
TOTAL Home And Community Services	3,683,698		2,003,065
TOTAL Expenditures	4,878,036		2,885,607
Transfers, Other Funds	257,885	H99019	50,746
TOTAL Operating Transfers	257,885		50,746
TOTAL Other Uses	257,885		50,746
TOTAL Detail Expenditures And Other Uses	5,135,921		2,936,353

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-3,626,691	H8021	-3,540,886
Prior Period Adj -Decrease In Fund Balance	-5,000	H8015	
Restated Fund Balance - Beg of Year	-3,621,691	H8022	-3,540,886
ADD - REVENUES AND OTHER SOURCES	5,216,726		1,284,465
DEDUCT - EXPENDITURES AND OTHER USES	5,135,921		2,936,353
Fund Balance - End of Year	-3,540,886	H8029	-5,192,774

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	1,774,805	K101	1,774,805
Buildings	4,185,654	K102	4,185,654
Machinery And Equipment	6,934,566	K104	7,784,564
Construction Work In Progress	11,277,950	K105	12,959,135
Infrastructure	41,557,736	K106	41,557,736
Net Pension Asset - Proportionate Share		K108	654,446
Accum Deprec, Buildings	-1,495,999	K112	-1,538,079
Accum Depr, Machinery & Equip	-4,993,105	K114	-4,821,109
Accum Deprec, Infrastructure	-17,821,219	K116	-18,429,687
TOTAL Fixed Assets (net)	41,420,388		44,127,465
TOTAL Assets and Deferred Outflows of Resources	41,420,388		44,127,465

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	41,420,388	K159	44,127,465
TOTAL Investments in Non-Current Government Assets	41,420,388		44,127,465
TOTAL Fund Balance	41,420,388		44,127,465
TOTAL	41,420,388		44,127,465

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	22,950,224	W129	29,175,648
TOTAL Provision To Be Made In Future Budgets	22,950,224		29,175,648
TOTAL Assets and Deferred Outflows of Resources	22,950,224		29,175,648

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	635,910	W638	191,608
Total OPEB Liability	16,465,988	W683	19,458,719
Compensated Absences	1,218,326	W687	1,218,326
Service Award Programs Payable		W713	4,092,995
TOTAL Other Liabilities	18,320,224		24,961,648
Bonds Payable	4,630,000	W628	4,214,000
TOTAL Bond And Long Term Liabilities	4,630,000		4,214,000
TOTAL Liabilities	22,950,224		29,175,648
TOTAL Liabilities	22,950,224		29,175,648

VILLAGE OF Hamburg
Statement of Indebtedness
For the Fiscal Year Ending 2022

9/30/2022

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	Sidewalks and Water Rehab			07/12/2017	07/21/2022	3.50%		\$3,003,000	\$7,119,500	\$319,500	\$0	\$0		\$6,800,000
r Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$7,119,500	\$319,500	\$0	\$0	\$0	\$6,800,000
2010	BOND N	Public Improvements			02/01/2010	02/01/2028	5.00%		\$3,255,000	\$1,210,000	\$165,000	\$0	\$0		\$1,045,000
2014	BOND N	Road Improvement			07/18/2013	07/15/2027	2.25%		\$2,015,000	\$985,000	\$985,000	\$0	\$0		\$0
2015	BOND N	Sewer- EFC			07/02/2014	05/01/2044	1.82%		\$2,576,468	\$2,070,000	\$75,000	\$0	\$0		\$1,995,000
2021	BOND N	Fire Truck			12/17/2020	02/01/2030	1.25%		\$365,000	\$365,000	\$35,000	\$0	\$0		\$330,000
2022	BOND N	Roads (2013 bond refinance)			09/14/2021	07/15/2026	0.25%		\$844,000	\$0			\$0		\$844,000
r Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$844,000	\$4,630,000	\$1,260,000	\$0	\$0	\$0	\$4,214,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$844,000	\$11,749,500	\$1,579,500	\$0	\$0	\$0	\$11,014,000

VILLAGE OF Hamburg
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,100.00
Demand Deposits	9Z2011	\$1,211,591.00
Time Deposits	9Z2021	\$2,793,903.00
Total		\$4,006,594.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,505,494.00
Total		\$4,005,494.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$7,319,840.00
Market Value at Balance Sheet Date	9Z4502	\$7,319,840.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- 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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0446	\$1,046,609	\$0	\$15,237	\$1,031,372
*****-1968	\$23,731	\$0	\$0	\$23,731
*****-2606	\$8,485	\$0	\$8,485	\$0
*****-4257	\$30,290	\$0	\$0	\$30,290
*****-4265	\$981	\$0	\$981	\$0
*****-4625	\$91,042	\$0	\$0	\$91,042
*****-5217	\$10,452	\$0	\$8,198	\$2,254
*****-6645	\$2,699,904	\$48,991	\$0	\$2,748,895
*****-8018	\$93,999	\$0	\$0	\$93,999
Total Adjusted Bank Balance				\$4,021,583
Petty Cash				\$1,100.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$4,022,683
Total Cash Balance All Funds			9ZCASHB *	\$4,022,683

* Must be equal

VILLAGE OF Hamburg
Local Government Questionnaire
For the Fiscal Year Ending 2022

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

VILLAGE OF Hamburg
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		96			
Total Part Time Employees:		18			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$730,397.00	35	17	
90158	Police and Fire Retirement		13		
90258	Local Pension Fund	\$50,000.00			
90308	Social Security	\$335,445.00			
90408	Worker's Compensation Insurance	\$237,655.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,411,337.00	48	1	38
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$2,764,834.00			
Computed Total From Financial Section (comparative purposes only)		\$2,764,834.00			

VILLAGE OF Hamburg
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas	\$4,971	2,989	cubic feet	
Electricity	\$58,447	686,080	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, MAYOR THOMAS P. TALLMAN , 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 05/31/2022 , 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 05/31/2022 and filed by means of electronic data transmission.

ALLIED CPAS, P.C.
Name of Report Preparer if
different than Chief Fiscal Officer

THOMAS P. TALLMAN
Name

(716) 694-0336
Telephone Number

MAYOR
Title

100 MAIN STREET, HAMBURG NY
Official Address

09/30/2022
Date of Certification

(716) 649-0200
Official Telephone Number

VILLAGE OF Hamburg
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8012 To record audit adjustment recorded after PY AUD was filed.