

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 05/31/2013

\*\*\*\*\*

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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

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

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* ARRA SECTION \*\*\*

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

\*\*\* 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

VILLAGE OF Hamburg  
Annual Update Document  
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	4,821,460	A200	5,728,197
Petty Cash	1,050	A210	850
<b>TOTAL Cash</b>	<b>4,822,510</b>		<b>5,729,047</b>
Investments In Securities	17,747	A450	17,750
<b>TOTAL Investments</b>	<b>17,747</b>		<b>17,750</b>
Accounts Receivable	70,153	A380	61,626
<b>TOTAL Other Receivables (net)</b>	<b>70,153</b>		<b>61,626</b>
Due From Other Funds	277,831	A391	179,970
<b>TOTAL Due From Other Funds</b>	<b>277,831</b>		<b>179,970</b>
Due From Other Governments	352,944	A440	259,736
<b>TOTAL Due From Other Governments</b>	<b>352,944</b>		<b>259,736</b>
Prepaid Expenses	313,607	A480	20,748
<b>TOTAL Prepaid Expenses</b>	<b>313,607</b>		<b>20,748</b>
<b>TOTAL Assets</b>	<b>5,854,792</b>		<b>6,268,877</b>

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(A) GENERAL

Balance Sheet

Code/Description	2012	EdpCode	2013
<b>Liabilities</b>			
Accounts Payable	356,634	A600	191,180
<b>TOTAL Accounts Payable</b>	<b>356,634</b>		<b>191,180</b>
Accrued Liabilities		A601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Compensated Absences	357,717	A687	262,351
<b>TOTAL Other Liabilities</b>	<b>357,717</b>		<b>262,351</b>
Deferred Revenues	645,876	A691	1,027,742
<b>TOTAL Deferred Revenues</b>	<b>645,876</b>		<b>1,027,742</b>
<b>TOTAL Liabilities</b>	<b>1,360,227</b>		<b>1,481,273</b>
Not in Spendable Form	313,607	A806	20,748
<b>TOTAL Nonspendable Fund Balance</b>	<b>313,607</b>		<b>20,748</b>
Insurance Reserve	208,749	A863	209,129
Capital Reserve	591,222	A878	678,075
Reserve For Debt	573,887	A884	590,118
<b>TOTAL Restricted Fund Balance</b>	<b>1,373,858</b>		<b>1,477,322</b>
Assigned Appropriated Fund Balance	341,910	A914	418,600
<b>TOTAL Assigned Fund Balance</b>	<b>341,910</b>		<b>418,600</b>
Unassigned Fund Balance	2,465,190	A917	2,870,934
<b>TOTAL Unassigned Fund Balance</b>	<b>2,465,190</b>		<b>2,870,934</b>
<b>TOTAL Fund Equity</b>	<b>4,494,565</b>		<b>4,787,604</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>5,854,792</b>		<b>6,268,877</b>

VILLAGE OF Hamburg  
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(A) GENERAL

Results of Operation

Code/Description	2012	EdpCode	2013
<b>Revenues</b>			
Real Property Taxes	5,961,434	A1001	6,129,971
<b>TOTAL Real Property Taxes</b>	<b>5,961,434</b>		<b>6,129,971</b>
Other Payments In Lieu of Taxes	71,810	A1081	84,525
Interest & Penalties On Real Prop Taxes	33,586	A1090	37,475
<b>TOTAL Real Property Tax Items</b>	<b>105,396</b>		<b>122,000</b>
Non Prop Tax Dist By County	1,098,148	A1120	1,121,018
Utilities Gross Receipts Tax	87,473	A1130	77,156
Franchises	160,302	A1170	169,510
<b>TOTAL Non Property Tax Items</b>	<b>1,345,923</b>		<b>1,367,684</b>
Treasurer Fees	2,497	A1230	2,471
Other Public Safety Departmental Income	18,767	A1589	16,194
Park And Recreational Charges	126,815	A2001	126,313
Special Recreational Facility Charges	80,317	A2025	78,576
<b>TOTAL Departmental Income</b>	<b>228,396</b>		<b>223,554</b>
Fire Protection Services Other Govts	152,789	A2262	154,931
<b>TOTAL Intergovernmental Charges</b>	<b>152,789</b>		<b>154,931</b>
Interest And Earnings	16,059	A2401	11,927
Rental of Real Property	173,153	A2410	175,180
Rental, Other (specify)		A2440	
<b>TOTAL Use of Money And Property</b>	<b>189,212</b>		<b>187,107</b>
Business & Occupational License	4,215	A2501	2,890
Games of Chance	50	A2530	279
Bingo Licenses	1,423	A2540	1,164
Building And Alteration Permits	150	A2555	150
<b>TOTAL Licenses And Permits</b>	<b>5,838</b>		<b>4,483</b>
Fines And Forfeited Ball	110,826	A2610	96,854
<b>TOTAL Fines And Forfeitures</b>	<b>110,826</b>		<b>96,854</b>
Sales of Scrap & Excess Materials	125	A2650	95
Sales of Refuse For Recycling	12,672	A2651	14,428
Sales of Real Property		A2660	82,960
Sales of Equipment		A2665	12,400
Insurance Recoveries	2,200	A2680	1,573
Other Compensation For Loss	68,092	A2690	64,793
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>83,089</b>		<b>176,249</b>
Refunds of Prior Year's Expenditures	5,070	A2701	18,651
Gifts And Donations	918	A2705	5,126
Premium On Obligations		A2710	18,058
Unclassified (specify)	24,781	A2770	20,382
<b>TOTAL Miscellaneous Local Sources</b>	<b>30,769</b>		<b>62,217</b>
St Aid, Revenue Sharing	102,635	A3001	102,635
St Aid, Mortgage Tax	77,934	A3005	92,742
St Aid - Other (specify)	228,243	A3089	27,531
St Aid, Consolidated Highway Aid	42,393	A3501	102,878

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(A) GENERAL

Results of Operation

Code/Description	2012	EdpCode	2013
<b>Revenues</b>			
St Aid, Youth Programs	3,108	A3820	1,012
<b>TOTAL State Aid</b>	<b>454,313</b>		<b>326,798</b>
<b>TOTAL Revenues</b>	<b>8,667,985</b>		<b>8,851,848</b>
Interfund Transfers	28,520	A5031	7,354
<b>TOTAL Interfund Transfers</b>	<b>28,520</b>		<b>7,354</b>
<b>TOTAL Other Sources</b>	<b>28,520</b>		<b>7,354</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>8,696,505</b>		<b>8,859,202</b>

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(A) GENERAL

Results of Operation

Code Description	2012	EdbCode	2013
<b>Expenditures</b>			
Legislative Board, Pers Serv	20,675	A10101	20,676
Legislative Board, Contr Expend	71,302	A10104	64,375
<b>TOTAL Legislative Board</b>	<b>91,977</b>		<b>85,051</b>
Municipal Court, Pers Serv	62,145	A11101	62,529
Municipal Court, Equip & Cap Outlay	3,634	A11102	138
Municipal Court, Contr Expend	5,780	A11104	5,684
<b>TOTAL Municipal Court</b>	<b>71,559</b>		<b>68,351</b>
Mayor, Pers Serv	9,821	A12101	9,821
Mayor, Contr Expend	898	A12104	1,808
<b>TOTAL Mayor</b>	<b>10,719</b>		<b>11,629</b>
Auditor, Contr Expend	23,300	A13204	26,424
<b>TOTAL Auditor</b>	<b>23,300</b>		<b>26,424</b>
Treasurer, Pers Serv	218,873	A13251	227,833
Treasurer, Equip & Cap Outlay	4,453	A13252	6,071
Treasurer, Contr Expend	32,781	A13254	29,134
<b>TOTAL Treasurer</b>	<b>256,107</b>		<b>263,038</b>
Purchasing, Contr Expend	4,831	A13454	4,161
<b>TOTAL Purchasing</b>	<b>4,831</b>		<b>4,161</b>
Law, Pers Serv	7,881	A14201	8,117
Law, Contr Expend	76,487	A14204	74,434
<b>TOTAL Law</b>	<b>84,368</b>		<b>82,551</b>
Elections, Pers Serv	730	A14501	
Elections, Contr Expend	123	A14504	
<b>TOTAL Elections</b>	<b>853</b>		<b>0</b>
Records Mgmt, Contr Expend	3,052	A14604	5,622
<b>TOTAL Records Mgmt</b>	<b>3,052</b>		<b>5,622</b>
Public Works Admin, Pers Serv	66,950	A14901	68,959
Public Works Admin, Equip & Cap Outlay	4,990	A14902	3,517
Public Works Admin, Contr Expend	22,745	A14904	18,340
<b>TOTAL Public Works Admin</b>	<b>94,685</b>		<b>90,816</b>
Buildings, Contr Expend	61,846	A16204	31,656
<b>TOTAL Buildings</b>	<b>61,846</b>		<b>31,656</b>
Central Garage, Pers Serv	232,021	A16401	181,868
Central Garage, Equip & Cap Outlay	779	A16402	2,291
Central Garage, Contr Expend	274,342	A16404	289,659
<b>TOTAL Central Garage</b>	<b>507,142</b>		<b>473,818</b>
Central Print & Mail, contr Expend	9,837	A16704	9,206
<b>TOTAL Central Print &amp; Mail</b>	<b>9,837</b>		<b>9,206</b>
Unallocated Insurance, Contr Expend	135,819	A19104	143,759
<b>TOTAL Unallocated Insurance</b>	<b>135,819</b>		<b>143,759</b>
Municipal Assn Dues, Contr Expend	5,545	A19204	4,862
<b>TOTAL Municipal Assn Dues</b>	<b>5,545</b>		<b>4,862</b>
Judgements And Claims, Contr Expend	673	A19304	1,517
<b>TOTAL Judgements And Claims</b>	<b>673</b>		<b>1,517</b>

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(A) GENERAL

Results of Operation

Code/Description	2012	EdpCode	2013
<b>Expenditures</b>			
Taxes & Assess On Munic Prop, Contr Expend	23,097	A19504	21,100
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>23,097</b>		<b>21,100</b>
Other Gen Govt Support, Contr Expend	947	A19894	972
<b>TOTAL Other Gen Govt Support</b>	<b>947</b>		<b>972</b>
<b>TOTAL General Government Support</b>	<b>1,386,357</b>		<b>1,324,533</b>
Police, Pers Serv	1,313,986	A31201	1,364,659
Police, Equip & Cap Outlay	43,826	A31202	35,479
Police, Contr Expend	22,552	A31204	22,767
<b>TOTAL Police</b>	<b>1,380,364</b>		<b>1,422,905</b>
Traffic Control, Contr Expen	13,710	A33104	11,856
<b>TOTAL Traffic Control</b>	<b>13,710</b>		<b>11,856</b>
Fire, Equip & Cap Outlay	25,488	A34102	34,307
Fire, Contr Expend	239,016	A34104	239,025
<b>TOTAL Fire</b>	<b>264,504</b>		<b>273,332</b>
Misc Public Safety, Contr Expend	3,960	A39894	3,860
<b>TOTAL Misc Public Safety</b>	<b>3,960</b>		<b>3,860</b>
<b>TOTAL Public Safety</b>	<b>1,662,538</b>		<b>1,711,953</b>
Public Health, Contr Expend	1,040	A40104	1,152
<b>TOTAL Public Health</b>	<b>1,040</b>		<b>1,152</b>
Ambulance, Equip & Cap Outlay	3,629	A45402	4,695
Ambulance, Contr Expend	3,312	A45404	7,446
<b>TOTAL Ambulance</b>	<b>6,941</b>		<b>12,141</b>
<b>TOTAL Health</b>	<b>7,981</b>		<b>13,293</b>
Street Admin, Empl Bnfts		A50108	
<b>TOTAL Street Admin</b>	<b>0</b>		<b>0</b>
Maint of Streets, Pers Serv	796,286	A51101	797,187
Maint of Streets, Equip & Cap Outlay	1,670	A51102	1,559
Maint of Streets, Contr Expend	101,070	A51104	98,954
<b>TOTAL Maint of Streets</b>	<b>899,026</b>		<b>897,700</b>
Snow Removal, Equip & Cap Outlay	5,112	A51422	276
Snow Removal, Contr Expend	32,744	A51424	34,508
<b>TOTAL Snow Removal</b>	<b>37,856</b>		<b>34,784</b>
Street Lighting, Contr Expend	114,992	A51824	123,620
<b>TOTAL Street Lighting</b>	<b>114,992</b>		<b>123,620</b>
Sidewalks, Contr Expend	7,572	A54104	6,544
<b>TOTAL Sidewalks</b>	<b>7,572</b>		<b>6,544</b>
Escalators, Contr Expend	3,377	A54204	3,287
<b>TOTAL Escalators</b>	<b>3,377</b>		<b>3,287</b>
<b>TOTAL Transportation</b>	<b>1,062,823</b>		<b>1,065,935</b>
Parks, Equip & Cap Outlay	90	A71102	
Parks, Contr Expend	3,440	A71104	5,298
<b>TOTAL Parks</b>	<b>3,530</b>		<b>5,298</b>
Playgr & Rec Centers, Pers Serv	57,043	A71401	63,296
Playgr & Rec Centers, Equip & Cap Outlay	6,226	A71402	6,036

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(A) GENERAL

Results of Operation

Code Description	2012	Exp Code	2013
<b>Expenditures</b>			
Playgr & Rec Centers, Contr Expend	6,822	A71404	8,709
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>70,091</b>		<b>78,041</b>
Joint Rec Proj, Pers Serv	58,955	A71451	57,747
Joint Rec Proj, Contr Expend	41,373	A71454	29,941
<b>TOTAL Joint Rec Proj</b>	<b>100,328</b>		<b>87,688</b>
Youth Prog, Pers Serv	332,787	A73101	323,735
Youth Prog, Equip & Cap Outlay	12,970	A73102	8,001
Youth Prog, Contr Expend	39,264	A73104	44,547
<b>TOTAL Youth Prog</b>	<b>385,021</b>		<b>376,283</b>
Historical Property, Contr Expend	3,803	A75204	418
<b>TOTAL Historical Property</b>	<b>3,803</b>		<b>418</b>
Adult Recreation, Pers Serv	1,489	A76201	1,545
Adult Recreation, Equip & Cap Outlay		A76202	80
Adult Recreation, Contr Expend	7,313	A76204	7,505
<b>TOTAL Adult Recreation</b>	<b>8,802</b>		<b>9,130</b>
Other Culture And Rec, Contr Expend	5,000	A79894	5,000
<b>TOTAL Other Culture And Rec</b>	<b>5,000</b>		<b>5,000</b>
<b>TOTAL Culture And Recreation</b>	<b>576,575</b>		<b>561,858</b>
Zoning, Pers Serv	264	A80101	273
<b>TOTAL Zoning</b>	<b>264</b>		<b>273</b>
Planning, Pers Serv	398	A80201	365
Planning, Contr Expend	177	A80204	1,004
<b>TOTAL Planning</b>	<b>575</b>		<b>1,369</b>
Refuse & Garbage, Pers Serv	254,187	A81601	260,366
Refuse & Garbage, Contr Expend	162,399	A81604	118,455
<b>TOTAL Refuse &amp; Garbage</b>	<b>416,586</b>		<b>378,821</b>
Street Cleaning, Equip & Cap Outlay	1,428	A81702	250
<b>TOTAL Street Cleaning</b>	<b>1,428</b>		<b>250</b>
Shade Tree, Contr Expend	1,739	A85604	6,223
<b>TOTAL Shade Tree</b>	<b>1,739</b>		<b>6,223</b>
<b>TOTAL Home And Community Services</b>	<b>420,592</b>		<b>386,936</b>
State Retirement System	487,850	A90108	658,182
Local Pension Fund, Empl Bnfts	100,000	A90258	100,000
Social Security, Employer Cont	257,600	A90308	270,321
Worker's Compensation, Empl Bnfts	189,727	A90408	226,834
Unemployment Insurance, Empl Bnfts	2,229	A90508	6,160
Hospital & Medical (dental) Ins, Empl Bnft	1,060,372	A90608	1,124,616
<b>TOTAL Employee Benefits</b>	<b>2,097,778</b>		<b>2,386,113</b>
Debt Principal, Serial Bonds	455,000	A97106	430,000
Debt Principal, Bond Anticipation Notes		A97306	115,000
<b>TOTAL Debt Principal</b>	<b>455,000</b>		<b>545,000</b>
Debt Interest, Serial Bonds	157,964	A97107	142,029

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Debt Interest, Bond Anticipation Notes		A97307	22,375
<b>TOTAL Debt Interest</b>	<b>157,964</b>		<b>164,404</b>
<b>TOTAL Expenditures</b>	<b>7,827,608</b>		<b>8,160,025</b>
Transfers, Capital Projects Fund	189,499	A99509	406,139
<b>TOTAL Operating Transfers</b>	<b>189,499</b>		<b>406,139</b>
<b>TOTAL Other Uses</b>	<b>189,499</b>		<b>406,139</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>8,017,107</b>		<b>8,566,164</b>

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(A) GENERAL

Changes in Fund Equity

Code/Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year	3,815,167	A8021	4,494,565
Restated Fund Equity - Beg of Year	3,815,167	A8022	4,494,565
ADD - REVENUES AND OTHER SOURCES	8,696,505		8,859,202
DEDUCT - EXPENDITURES AND OTHER USES	8,017,107		8,566,164
Fund Equity-End of Year	4,494,565	A8029	4,787,603

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(A) GENERAL

Budget Summary

Code/Description	2013	EdpCode	2014
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	6,130,319	A1049N	6,336,675
Est Rev - Real Property Tax Items	118,389	A1099N	137,765
Est Rev - Non Property Tax Items	1,271,696	A1199N	1,391,000
Est Rev - Departmental Income	227,000	A1299N	258,787
Est Rev - Intergovernmental Charges	153,720	A2399N	156,141
Est Rev - Use of Money And Property	146,840	A2499N	183,609
Est Rev - Licenses And Permits	3,925	A2599N	2,825
Est Rev - Fines And Forfeitures	105,000	A2649N	96,000
Est Rev - Sale of Prop And Comp For Loss	10,100	A2699N	12,100
Est Rev - Miscellaneous Local Sources	14,000	A2799N	14,000
Est Rev - State Aid	291,266	A3099N	295,115
<b>TOTAL Estimated Revenues</b>	<b>8,472,255</b>		<b>8,884,017</b>
Appropriated Fund Balance	341,910	A599N	418,600
<b>TOTAL Estimated Other Sources</b>	<b>341,910</b>		<b>418,600</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>8,814,165</b>		<b>9,302,617</b>

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(A) GENERAL

Budget Summary

Code/Description	2013	EdpCode	2014
<b>Appropriations</b>			
App - General Government Support	1,571,870	A1999N	1,650,116
App - Public Safety	1,678,513	A3999N	1,732,327
App - Health	9,250	A4999N	9,250
App - Transportation	1,124,057	A5999N	1,122,237
App - Culture And Recreation	575,450	A7999N	613,770
App - Home And Community Services	449,956	A8999N	457,693
App - Employee Benefits	2,428,533	A9199N	2,759,612
App - Debt Service	709,405	A9899N	683,689
<b>TOTAL Appropriations</b>	<b>8,547,034</b>		<b>9,028,694</b>
App - Interfund Transfer	267,131	A9999N	273,923
<b>TOTAL Other Uses</b>	<b>267,131</b>		<b>273,923</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>8,814,165</b>		<b>9,302,617</b>

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(EE) ENTERPRISE UTILITY

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	24,750	EE200	47,593
Petty Cash	100	EE210	100
<b>TOTAL Cash</b>	<b>24,850</b>		<b>47,693</b>
Accounts Receivable	13,672	EE380	20,089
<b>TOTAL Other Receivables (net)</b>	<b>13,672</b>		<b>20,089</b>
<b>TOTAL Assets</b>	<b>38,522</b>		<b>67,782</b>

VILLAGE OF Hamburg  
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(EE) ENTERPRISE UTILITY

Balance Sheet

Code/Description	2012	EdpCode	2013
<b>Liabilities</b>			
Accounts Payable	2,525	EE600	20,299
<b>TOTAL Accounts Payable</b>	<b>2,525</b>		<b>20,299</b>
Due To Other Funds	131,000	EE630	178,535
<b>TOTAL Due To Other Funds</b>	<b>131,000</b>		<b>178,535</b>
<b>TOTAL Liabilities</b>	<b>133,525</b>		<b>198,834</b>
Net Assets-Unrestricted (deficit)	-95,003	EE924	-131,052
<b>TOTAL Retained Earnings</b>	<b>-95,003</b>		<b>-131,052</b>
<b>TOTAL Fund Equity</b>	<b>-95,003</b>		<b>-131,052</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>38,522</b>		<b>67,782</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Sale of Natural Gas	318,450	EE2154	352,131
<b>TOTAL Charges For Services Within Locality</b>	<b>318,450</b>		<b>352,131</b>
Interest And Earnings	14	EE2401	17
<b>TOTAL Use of Money And Property</b>	<b>14</b>		<b>17</b>
<b>TOTAL Revenues</b>	<b>318,464</b>		<b>352,148</b>
<b>TOTAL Operating Revenue</b>	<b>318,464</b>		<b>352,148</b>

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(EE) ENTERPRISE UTILITY

Results of Operation

Code-Description	2012	EdbCode	2013
<b>Expenses</b>			
Gas Distribution, Cont Expend	326,594	EE84304	388,196
<b>TOTAL Gas Distribution</b>	<b>326,594</b>		<b>388,196</b>
<b>TOTAL Contractual Expenses</b>	<b>326,594</b>		<b>388,196</b>
<b>TOTAL Expenses</b>	<b>326,594</b>		<b>388,196</b>
<b>TOTAL Operating Expenses</b>	<b>326,594</b>		<b>388,196</b>

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(EE) ENTERPRISE UTILITY

Changes in Fund Equity

Code Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	-86,873	EE8021	-95,003
Restated Fund Equity - Beg of Year	-86,873	EE8022	-95,003
ADD - REVENUES AND OTHER SOURCES	318,464		352,148
DEDUCT - EXPENDITURES AND OTHER USES	326,594		388,196
Fund Equity - End of Year	-95,003	EE8029	-131,051

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2012	EdpCode	2013
Net Inc(dec) In Cash&cash Equiv	-62,078	EE7161	22,843
Cash&cash Equiv Beg of Year	86,928	EE7171	24,850
	<b>24,850</b>		<b>47,693</b>
Operating Income (loss)	-8,130	EE7181	-36,048
Inc/dec In Assets-Other Than Cash	51,606	EE7183	6,417
Inc/dec In Liabilities Other Than Cash	-105,554	EE7184	65,309
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>-62,078</b>		<b>35,678</b>

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(G) SEWER  
Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	75,348	G200	75,348
<b>TOTAL Cash</b>	<b>75,348</b>		<b>75,348</b>
<b>TOTAL Assets</b>	<b>75,348</b>		<b>75,348</b>

VILLAGE OF Hamburg  
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(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Liabilities</b>			
Deferred Revenues	75,314	G691	75,314
<b>TOTAL Deferred Revenues</b>	<b>75,314</b>		<b>75,314</b>
<b>TOTAL Liabilities</b>	<b>75,314</b>		<b>75,314</b>
Assigned Appropriated Fund Balance	34	G914	34
<b>TOTAL Assigned Fund Balance</b>	<b>34</b>		<b>34</b>
<b>TOTAL Fund Equity</b>	<b>34</b>		<b>34</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>75,348</b>		<b>75,348</b>

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(G) SEWER

Results of Operation

Code Description	2012	Exp Code	2013
<b>Revenues</b>			
Debt Service, Other Govts	80,000	G2392	80,000
<b>TOTAL Intergovernmental Charges</b>	<b>80,000</b>		<b>80,000</b>
Interest And Earnings	34	G2401	34
<b>TOTAL Use of Money And Property</b>	<b>34</b>		<b>34</b>
<b>TOTAL Revenues</b>	<b>80,034</b>		<b>80,034</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>80,034</b>		<b>80,034</b>

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(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Debt Principal, Bond Anticipation Notes	60,000	G97306	60,000
<b>TOTAL Debt Principal</b>	<b>60,000</b>		<b>60,000</b>
Debt Interest, Bond Anticipation Notes	20,000	G97307	20,000
<b>TOTAL Debt Interest</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Expenditures</b>	<b>80,000</b>		<b>80,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>80,000</b>		<b>80,000</b>

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(G) SEWER

Changes in Fund Equity

Code Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year		G8021	34
Restated Fund Equity - Beg of Year		G8022	34
ADD - REVENUES AND OTHER SOURCES	80,034		80,034
DEDUCT - EXPENDITURES AND OTHER USES	80,000		80,000
Fund Equity - End of Year	34	G8029	68

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(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
<b>Estimated Other Sources</b>			
Estimated - Proceeds of Obligations	75,315	G5799N	137,617
<b>TOTAL Estimated Other Sources</b>	<b>75,315</b>		<b>137,617</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>75,315</b>		<b>137,617</b>

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(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
<b>Appropriations</b>			
App - Debt Service	75,315	G9899N	137,617
<b>TOTAL Appropriations</b>	<b>75,315</b>		<b>137,617</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>75,315</b>		<b>137,617</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	2,835,130	H200	3,679,093
<b>TOTAL Cash</b>	<b>2,835,130</b>		<b>3,679,093</b>
<b>TOTAL Assets</b>	<b>2,835,130</b>		<b>3,679,093</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Liabilities</b>			
Accounts Payable	16,960	H600	32,705
<b>TOTAL Accounts Payable</b>	<b>16,960</b>		<b>32,705</b>
Bond Anticipation Notes Payable	3,790,000	H626	4,880,000
<b>TOTAL Notes Payable</b>	<b>3,790,000</b>		<b>4,880,000</b>
Due To Other Funds	6,670	H630	1,435
<b>TOTAL Due To Other Funds</b>	<b>6,670</b>		<b>1,435</b>
Deferred Revenues		H691	
<b>TOTAL Deferred Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>3,813,630</b>		<b>4,914,140</b>
Assigned Appropriated Fund Balance		H914	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-978,500	H917	-1,235,047
<b>TOTAL Unassigned Fund Balance</b>	<b>-978,500</b>		<b>-1,235,047</b>
<b>TOTAL Fund Equity</b>	<b>-978,500</b>		<b>-1,235,047</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>2,835,130</b>		<b>3,679,093</b>

VILLAGE OF Hamburg  
Annual Update Document  
For the Fiscal Year Ending 2013

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
<b>Revenues</b>			
Interest And Earnings	7,187	H2401	7,004
<b>TOTAL Use of Money And Property</b>	<b>7,187</b>		<b>7,004</b>
Premium & Accrued Interest On Obligations	8,447	H2710	
<b>TOTAL Miscellaneous Local Sources</b>	<b>8,447</b>		<b>0</b>
St Aid-Capital Projects	13,626	H3097	13,374
<b>TOTAL State Aid</b>	<b>13,626</b>		<b>13,374</b>
<b>TOTAL Revenues</b>	<b>29,260</b>		<b>20,378</b>
Interfund Transfers		H5031	406,139
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>406,139</b>
Bans Redeemed From Appropriations	60,000	H5731	175,000
<b>TOTAL Proceeds of Obligations</b>	<b>60,000</b>		<b>175,000</b>
<b>TOTAL Other Sources</b>	<b>60,000</b>		<b>581,139</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>89,260</b>		<b>601,517</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
<b>Expenditures</b>			
Highway, Capital Projects	531,562	H51972	679,754
<b>TOTAL Highway</b>	<b>531,562</b>		<b>679,754</b>
<b>TOTAL Transportation</b>	<b>531,562</b>		<b>679,754</b>
Recreation, Equip & Cap Outlay	51,821	H71972	26,313
<b>TOTAL Recreation</b>	<b>51,821</b>		<b>26,313</b>
<b>TOTAL Culture And Recreation</b>	<b>51,821</b>		<b>26,313</b>
Debt Interest, Bond Anticipation Notes	103,810	H97307	144,642
<b>TOTAL Debt Interest</b>	<b>103,810</b>		<b>144,642</b>
<b>TOTAL Expenditures</b>	<b>687,193</b>		<b>850,709</b>
Transfers, Other Funds	-160,979	H99019	7,354
<b>TOTAL Operating Transfers</b>	<b>-160,979</b>		<b>7,354</b>
<b>TOTAL Other Uses</b>	<b>-160,979</b>		<b>7,354</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>526,214</b>		<b>858,063</b>

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2012	EdpCode	2013
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	-541,546	H8021	-978,500
Restated Fund Equity - Beg of Year	-541,546	H8022	-978,500
ADD - REVENUES AND OTHER SOURCES	89,260		601,517
DEDUCT - EXPENDITURES AND OTHER USES	526,214		858,063
Fund Equity - End of Year	-978,500	H8029	-1,235,046

VILLAGE OF Hamburg  
Annual Update Document  
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Assets</b>			
Land	1,762,805	K101	1,774,805
Buildings	4,177,834	K102	4,185,654
Machinery & Equipment	4,496,552	K104	4,594,317
Construction Work In Progress	498,453	K105	1,077,815
Infrastructure	34,722,541	K106	34,883,655
Accum Deprec, Buildings	-1,117,222	K112	-1,159,329
Accum Depr, Machinery & Equip	-3,143,794	K114	-3,330,071
Accum Deprec, Infrastructure	-13,244,413	K116	-13,515,041
<b>TOTAL Fixed Assets (net)</b>	<b>28,152,756</b>		<b>28,511,805</b>
<b>TOTAL Assets</b>	<b>28,152,756</b>		<b>28,511,805</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
<b>Fund Equity</b>			
Total Non-Current Govt Assets	28,152,756	K159	28,511,805
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>28,152,756</b>		<b>28,511,805</b>
<b>TOTAL Fund Equity</b>	<b>28,152,756</b>		<b>28,511,805</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>28,152,756</b>		<b>28,511,805</b>

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(TA) AGENCY

Balance Sheet

Code/Description	2012	EdpCode	2013
<b>Assets</b>			
Cash	264,555	TA200	192,784
<b>TOTAL Cash</b>	<b>264,555</b>		<b>192,784</b>
Service Award Program Assets	1,918,239	TA461	2,119,373
<b>TOTAL Investments</b>	<b>1,918,239</b>		<b>2,119,373</b>
<b>TOTAL Assets</b>	<b>2,182,794</b>		<b>2,312,157</b>

VILLAGE OF Hamburg  
Annual Update Document  
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(TA) AGENCY

Balance Sheet

Code/Description	2012	EdpCode	2013
<b>Liabilities</b>			
Due To Other Funds	140,161	TA630	
<b>TOTAL Due To Other Funds</b>	<b>140,161</b>		<b>0</b>
Service Awards	1,918,239	TA13	2,119,373
Other Funds (specify)	124,394	TA85	192,776
<b>TOTAL Agency Liabilities</b>	<b>2,042,633</b>		<b>2,312,149</b>
<b>TOTAL Liabilities</b>	<b>2,182,794</b>		<b>2,312,149</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>2,182,794</b>		<b>2,312,149</b>

VILLAGE OF Hamburg  
Annual Update Document  
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	ExpCode	2013
<b>Assets</b>			
Total Non-Current Govt Liabilities	5,141,061	W129	4,725,689
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>5,141,061</b>		<b>4,725,689</b>
<b>TOTAL Assets</b>	<b>5,141,061</b>		<b>4,725,689</b>

VILLAGE OF Hamburg  
Annual Update Document  
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code/Description	2012	EdpCode	2013
<b>General Long Term Debt</b>			
Compensated Absences	1,020,294	W687	1,043,875
<b>TOTAL Other Liabilities</b>	<b>1,020,294</b>		<b>1,043,875</b>
Due To Employees' Retirement System	35,767	W637	26,814
<b>TOTAL Due To Other Governments</b>	<b>35,767</b>		<b>26,814</b>
Bonds Payable	4,085,000	W628	3,655,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>4,085,000</b>		<b>3,655,000</b>
<b>TOTAL Liabilities</b>	<b>5,141,061</b>		<b>4,725,689</b>
<b>TOTAL General Long Term Debt</b>	<b>5,141,061</b>		<b>4,725,689</b>

VILLAGE OF Hamburg  
Financial Comments  
For the Fiscal Year Ending 2013

Statement of Indebtedness  
For the Fiscal Year Ending 2013

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.	O/S End of Year
2013	BAN E	Sewer			07/21/2012	07/21/2013	2.50%		\$1,265,000	\$0	\$0	\$0	\$0	\$1,265,000
2010	BAN E	Sewers			07/21/2009	07/21/2013	2.50%		\$1,600,000	\$1,540,000	\$60,000	\$0	\$0	\$1,480,000
2012	BAN E	Road Improvements			07/21/2011	07/21/2012	2.50%		\$2,250,000	\$2,250,000	\$115,000	\$0	\$0	\$2,135,000
<b>AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>														
2001	BOND N	Public Improv			05/15/2000	06/15/2014	5.30%		\$0	\$110,000	\$65,000	\$0	\$0	\$45,000
2004	BOND N	Fire Hail			07/15/2003	07/15/2020	3.50%		\$1,905,000	\$840,000	\$100,000	\$0	\$0	\$740,000
2010	BOND N	Public Improvements			02/01/2010	02/01/2018	2.50%		\$3,255,000	\$2,865,000	\$170,000	\$0	\$0	\$2,695,000
2004	BOND N	Sidewalk And Sewer			02/15/2004	04/15/2014	4.70%		\$310,000	\$50,000	\$25,000	\$0	\$0	\$25,000
2005	BOND N	Public Improvements			09/15/2004	09/15/2015	3.70%		\$632,000	\$220,000	\$70,000	\$0	\$0	\$150,000
<b>AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>														
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>														
										\$7,875,000	\$605,000	\$0	\$0	\$8,535,000

VILLAGE OF Hamburg  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2013

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$1,150.00
Demand Deposits	9Z2011	\$9,759,074.00
Time Deposits	9Z2021	
Total		\$9,760,224.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$546,492.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$9,212,583.00
Total		\$9,759,075.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
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 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0001	\$17,750	\$0	\$0	\$17,750
****-0006	\$28,742	\$0	\$0	\$28,742
****-0446	\$929,042	\$15,009	\$18,531	\$925,520
****-1968	\$0	\$0	\$0	\$0
****-2732	\$47,593	\$0	\$0	\$47,593
****-4265	\$4,255	\$0	\$15,555	(\$11,300)
****-4625	\$10,453	\$0	\$0	\$10,453
****-5217	\$51,634	\$0	\$17,183	\$34,452
****-6645	\$8,624,176	\$0	\$0	\$8,624,176
****-8018	\$45,429	\$0	\$0	\$45,429
Total Adjusted Bank Balance				\$9,722,815
Petty Cash				\$1,150.00
Adjustments				\$.00
Total Cash				9ZCASH * \$9,723,965
Total Cash Balance All Funds				9ZCASHB * \$9,723,965
* Must be equal				

VILLAGE OF Hamburg  
Local Government Questionnaire  
For the Fiscal Year Ending 2013

	<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>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</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>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

VILLAGE OF Hamburg  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2013

<b>Total Full Time Employees:</b>		53			
<b>Total Part Time Employees:</b>		43			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$658,182.00	59	30	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$100,000.00			
90308	Social Security	\$270,321.00	53	43	
90408	Worker's Compensation Insurance	\$226,834.00	53	43	
90458	Life Insurance				
90508	Unemployment Insurance	\$6,160.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,124,616.00	53	1	29
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$2,386,113.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$2,386,113.00</b>			

VILLAGE OF Hamburg  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$71,973	24,544	gallons	
Diesel Fuel	\$75,137	23,568	gallons	
Fuel Oil			gallons	
Natural Gas	\$41,486	50,649	cubic feet	
Electricity	\$112,349	1,066,903	kilowatts	
Coal			tons	

VILLAGE OF Hamburg  
 Schedule of Other Post Employment Benefits (OPEB)  
 For the Fiscal Year Ending 2013

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$795,055.00
3. Interest on Net OPEB Obligation	\$80,059.00
4. Adjustment to Annual Required Contribution	(\$115,745.00)
5. Annual OPEB Expense	\$759,369.00
6. Less: Actual Contribution Made	\$305,172.00
7. Increase in Net OPEB Obligation	\$454,197.00
8. Net OPEB Obligation - beginning of year	\$2,455,671.00
9. Net OPEB Obligation - end of year	\$2,909,868.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	40.19%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$9,075,080.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$9,075,080.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	
17. UAAL as Percentage of Annual Covered Payroll	

**Other OPEB Information**

18. Date of most recent actuarial valuation	05/31/2012
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

Thank you, 140436102100 from the VILLAGE of HAMBURG, for your Submission to the Local Government and School Accountability Data Exchange System on 07/31/2013 04:25:07 PM.

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