

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

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SEP 28 2011

Village of Hamburg, Clerk

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Hamburg

County of Erie

For the Fiscal Year Ended 05/31/2011

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 2010 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2011:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (EE) ENTERPRISE UTILITY
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2010 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 2011

(A) GENERAL

Balance Sheet

Code Description	2010	Fund Code	2011
Assets			3,500,460.06
Cash	2,175,249	A200	4,131,177
Petty Cash	1,150	A210	1,050
TOTAL Cash	2,176,399		4,132,227
Accounts Receivable	57,957	A380	40,665
TOTAL Other Receivables (net)	57,957		40,665
State & Federal, Other	38,431	A410	
TOTAL State And Federal Aid Receivables	38,431		0
Due From Other Funds	41,324	A391	226,333
TOTAL Due From Other Funds	41,324		226,333
Due From Other Governments	234,396	A440	348,881
TOTAL Due From Other Governments	234,396		348,881
Prepaid Expenses	93,583	A480	199,772
TOTAL Prepaid Expenses	93,583		199,772
Cash, Special Reserves <i>Ind, Cap Reserve, Debt Service</i>	298,893	A230	17,745 648,461
TOTAL Restricted Assets	298,893		17,745
TOTAL Assets	2,940,983		4,965,623

VILLAGE OF Hamburg
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(A) GENERAL

Balance Sheet:

Code-Description	2010	Fund Code	2011
Liabilities			
Accounts Payable	46,468	A600	252,063
TOTAL Accounts Payable	46,468		252,063
Accrued Liabilities	134,073	A601	
TOTAL Accrued Liabilities	134,073		0
Compensated Absences	301,771	A687	312,198
TOTAL Other Liabilities	301,771		312,198
Deferred Revenues	620,429	A691	586,195
TOTAL Deferred Revenues	620,429		586,195
TOTAL Liabilities	1,102,741		1,150,456
Reserve For Encumbrances	245,274	A821	250,605
TOTAL Reserve For Encumbrances	245,274		250,605
Insurance Reserve	158,737	A863	168,297
Capital Reserve	298,893	A878	324,416
Reserve For Debt	145,920	A884	155,748
Miscellaneous Reserve (specify)		A889	
TOTAL Special Reserves	603,550		648,461
Unreserved Fund Balance Appropriated	365,000	A910	441,986
TOTAL Unreserved Fund Balance - Appropriated	365,000		441,986
Unreserved Fund Balance Unappropriated	624,418	A911	2,474,115
TOTAL Unreserved Fund Balance - Unappropriated	624,418		2,474,115
TOTAL Fund Equity	1,838,242		3,815,167
TOTAL Liabilities And Fund Equity	2,940,983		4,965,623

VILLAGE OF Hamburg
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(A) GENERAL

Results of Operation

Code Description	2010	Exp Code	2011
Revenues			
Real Property Taxes	5,498,367	A1001	5,619,519
TOTAL Real Property Taxes	5,498,367		5,619,519
Other Payments In Lieu of Taxes	139,223	A1081	137,973
Interest & Penalties On Real Prop Taxes	35,699	A1090	45,991
TOTAL Real Property Tax Items	174,922		183,964
Non Prop Tax Dist By County	992,718	A1120	1,039,929
Utilities Gross Receipts Tax	79,101	A1130	82,370
Franchises	126,970	A1170	144,944
TOTAL Non Property Tax Items	1,198,789		1,267,243
Treasurer Fees	2,119	A1230	2,087
Other Public Safety Departmental Income	16,074	A1589	18,170
Park And Recreational Charges	95,796	A2001	127,675
Special Recreational Facility Charges	70,622	A2025	79,927
Sewer Charges		A2122	
TOTAL Departmental Income	184,611		227,859
Fire Protection Services Other Govts	149,673	A2262	151,106
TOTAL Intergovernmental Charges	149,673		151,106
Interest And Earnings	18,861	A2401	19,487
Rental of Real Property	9,004	A2410	8,759
Rental, Other (specify)	156,493	A2440	158,178
TOTAL Use of Money And Property	184,358		186,424
Business & Occupational License	3,079	A2501	2,925
Games of Chance	70	A2530	50
Bingo Licenses	1,123	A2540	1,144
Building And Alteration Permits	11,196	A2555	150
TOTAL Licenses And Permits	15,468		4,269
Fines And Forfeited Bail	106,731	A2610	111,543
TOTAL Fines And Forfeitures	106,731		111,543
Sales of Scrap & Excess Materials	117	A2650	90
Sales of Refuse For Recycling	6,437	A2651	10,987
Sales of Real Property		A2660	
Sales of Equipment	3,870	A2665	430
Insurance Recoveries	8,121	A2680	8,010
Other Compensation For Loss	1,250	A2690	11,915
TOTAL Sale of Property And Compensation For Loss	19,795		31,432
Refunds of Prior Year's Expenditures	20,664	A2701	5,361
Gifts And Donations		A2705	
Premium On Obligations	903	A2710	
Unclassified (specify)	23,633	A2770	23,168
TOTAL Miscellaneous Local Sources	45,200		28,529
St Aid, Revenue Sharing	111,468	A3001	104,730
St Aid, Mortgage Tax	82,979	A3005	80,020
St Aid - Other (specify)	33,521	A3089	30,967
St Aid, Consolidated Highway Aid	147,356	A3501	125,604

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(A) GENERAL

Results of Operation

Code Description	2010	Fund Code	2010
Revenues			
St Aid, Youth Programs	3,115	A3820	3,114
TOTAL State Aid	378,439		344,435
Fed Aid, Other Home And Comm Services	104	A4989	
TOTAL Federal Aid	104		0
TOTAL Revenues	7,956,457		8,156,323
Interfund Transfers	16,818	A5031	
TOTAL Interfund Transfers	16,818		0
TOTAL Other Sources	16,818		0
TOTAL Detail Revenues And Other Sources	7,973,275		8,156,323

VILLAGE OF Hamburg
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(A) GENERAL

Results of Operation

Code Description	2010	Emp Code	2011
Expenditures			
Legislative Board, Pers Serv	19,880	A10101	20,675
Legislative Board, Contr Expend	81,733	A10104	2,738
TOTAL Legislative Board	101,613		23,413
Municipal Court, Pers Serv	54,771	A11101	103,793
Municipal Court, Equip & Cap Outlay	282	A11102	11,548
Municipal Court, Contr Expend	7,263	A11104	5,866
TOTAL Municipal Court	62,316		121,207
Mayor, Pers Serv	9,821	A12101	9,821
Mayor, Contr Expend	611	A12104	904
TOTAL Mayor	10,432		10,725
Auditor, Contr Expend	33,767	A13204	12,600
TOTAL Auditor	33,767		12,600
Treasurer, Pers Serv	201,955	A13251	228,841
Treasurer, Equip & Cap Outlay	5,767	A13252	5,304
Treasurer, Contr Expend	55,064	A13254	28,811
TOTAL Treasurer	262,786		262,956
Purchasing, Contr Expend	5,629	A13454	5,246
TOTAL Purchasing	5,629		5,246
Law, Pers Serv	7,439	A14201	7,651
Law, Contr Expend	77,351	A14204	63,323
TOTAL Law	84,790		70,974
Elections, Pers Serv	850	A14501	
Elections, Contr Expend	282	A14504	
TOTAL Elections	1,132		0
Records Mgmt, Contr Expend	4,902	A14604	5,274
TOTAL Records Mgmt	4,902		5,274
Public Works Admin, Pers Serv	54,449	A14901	67,490
Public Works Admin, Equip & Cap Outlay	3,634	A14902	3,173
Public Works Admin, Contr Expend	19,978	A14904	23,223
TOTAL Public Works Admin	78,061		93,886
Buildings, Contr Expend	28,641	A16204	23,934
TOTAL Buildings	28,641		23,934
Central Garage, Pers Serv	180,936	A16401	238,525
Central Garage, Equip & Cap Outlay	674	A16402	2,456
Central Garage, Contr Expend	232,887	A16404	296,527
TOTAL Central Garage	414,497		537,508
Central Print & Mail, contr Expend	9,911	A16704	10,097
TOTAL Central Print & Mail	9,911		10,097
Unallocated Insurance, Contr Expend	143,849	A19104	140,413
TOTAL Unallocated Insurance	143,849		140,413
Municipal Assn Dues, Contr Expend	4,597	A19204	5,142
TOTAL Municipal Assn Dues	4,597		5,142
Judgements And Claims, Contr Expend	6,513	A19304	500
TOTAL Judgements And Claims	6,513		500

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(A) GENERAL

Results of Operation

Code Description	2010	Emp Code	2011
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	14,885	A19504	19,430
TOTAL Taxes & Assess On Munic Prop	14,885		19,430
Other Gen Govt Support, Contr Expend	6,482	A19894	752
TOTAL Other Gen Govt Support	6,482		752
TOTAL General Government Support	1,274,803		1,344,057
Police, Pers Serv	1,279,103	A31201	1,236,941
Police, Equip & Cap Outlay	40,480	A31202	35,252
Police, Contr Expend	34,453	A31204	29,928
TOTAL Police	1,354,036		1,302,121
Traffic Control, Contr Expen	11,126	A33104	11,994
TOTAL Traffic Control	11,126		11,994
Fire, Equip & Cap Outlay	21,734	A34102	18,055
Fire, Contr Expend	241,210	A34104	361,525
TOTAL Fire	262,944		379,580
Misc Public Safety, Contr Expend	3,860	A39894	3,860
TOTAL Misc Public Safety	3,860		3,860
TOTAL Public Safety	1,631,966		1,697,555
Public Health, Contr Expend	1,120	A40104	1,120
TOTAL Public Health	1,120		1,120
Ambulance, Equip & Cap Outlay	812	A45402	4,589
Ambulance, Contr Expend	3,880	A45404	2,836
TOTAL Ambulance	4,692		7,425
TOTAL Health	5,812		8,545
Street Admin, Empl Brfts	13,558	A50108	15,397
TOTAL Street Admin	13,558		15,397
Maint of Streets, Pers Serv	803,446	A51101	812,925
Maint of Streets, Contr Expend	127,657	A51104	65,254
TOTAL Maint of Streets	931,103		878,179
Snow Removal, Equip & Cap Outlay	6,821	A51422	
Snow Removal, Contr Expend	40,004	A51424	55,386
TOTAL Snow Removal	46,825		55,386
Street Lighting, Contr Expend	112,387	A51824	114,169
TOTAL Street Lighting	112,387		114,169
Sidewalks, Contr Expend	3,064	A54104	7,257
TOTAL Sidewalks	3,064		7,257
Escalators, Contr Expend	1,111	A54204	6,721
TOTAL Escalators	1,111		6,721
TOTAL Transportation	1,108,048		807,109
Parks, Contr Expend	940	A71104	226
TOTAL Parks	940		226
Playgr & Rec Centers, Pers Serv	64,865	A71401	63,400
Playgr & Rec Centers, Equip & Cap Outlay	5,684	A71402	5,980
Playgr & Rec Centers, Contr Expend	6,121	A71404	8,144
TOTAL Playgr & Rec Centers	76,670		77,524
Joint Rec Proj, Pers Serv	51,946	A71451	55,228

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(A) GENERAL

Results of Operation

Code Description	2010	Emp Code	2011
Expenditures			
Joint Rec Proj, Contr Expend	32,681	A71454	30,359
TOTAL Joint Rec Proj	32,681		30,359
Youth Prog, Pers Serv	312,881	A73101	372,977
Youth Prog, Equip & Cap Outlay	12,259	A73102	12,560
Youth Prog, Contr Expend	42,051	A73104	38,545
TOTAL Youth Prog	367,191		424,082
Historical Property, Contr Expend	1,394	A75204	4,804
TOTAL Historical Property	1,394		4,804
Adult Recreation, Pers Serv	1,414	A76201	1,450
Adult Recreation, Equip & Cap Outlay		A76202	
Adult Recreation, Contr Expend	9,015	A76204	15,853
TOTAL Adult Recreation	10,429		17,303
Other Culture And Rec, Contr Expend	5,000	A79894	5,000
TOTAL Other Culture And Rec	5,000		5,000
TOTAL Culture And Recreation	546,251		614,526
Zoning, Pers Serv	251	A80101	344
Zoning, Contr Expend	168	A80104	35
TOTAL Zoning	419		379
Planning, Pers Serv	501	A80201	301
Planning, Contr Expend	200	A80204	
TOTAL Planning	701		301
Refuse & Garbage, Pers Serv	206,473	A81601	236,296
Refuse & Garbage, Contr Expend	172,334	A81604	147,972
TOTAL Refuse & Garbage	378,807		384,268
Street Cleaning, Equip & Cap Outlay	820	A81702	776
TOTAL Street Cleaning	820		776
Shade Tree, Contr Expend	6,274	A85604	4,995
TOTAL Shade Tree	6,274		4,995
TOTAL Home And Community Services	387,021		390,719
State Retirement System	305,463	A90108	374,807
Local Pension Fund, Empl Bnfts	120,000	A90258	
Social Security, Employer Cont	246,287	A90308	256,801
Worker's Compensation, Empl Bnfts	136,346	A90408	171,180
Unemployment Insurance, Empl Bnfts	3,276	A90508	5,236
Hospital & Medical (dental) Ins, Empl Bnft	979,560	A90608	1,040,490
TOTAL Employee Benefits	1,790,932		1,848,514
Debt Principal, Serial Bonds	295,000	A97106	460,000
Debt Principal, Bond Anticipation Notes	200,000	A97306	
TOTAL Debt Principal	495,000		460,000
Debt Interest, Serial Bonds	77,180	A97107	173,900

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(A) GENERAL

Results of Operation

Code Description	2010	Edm Code	2011
Expenditures			
Debt Interest, Bond Anticipation Notes	77,522	A97307	
TOTAL Debt Interest	154,702		173,900
TOTAL Expenditures	7,394,535		7,614,925
Transfers, Capital Projects Fund	297,244	A99509	194,462
TOTAL Operating Transfers	297,244		194,462
TOTAL Other Uses	297,244		194,462
TOTAL Detail Expenditures And Other Uses	7,691,779		7,809,387

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(A) GENERAL

Changes in Fund Equity

Code Description	2010	Edr Code	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	1,902,674	A8021	1,838,242
Prior Period Adj - Decrease In Fund Equity	345,928	A8015	-1,629,989
Restated Fund Equity - Beg of Year	1,556,746	A8022	3,468,231
ADD - REVENUES AND OTHER SOURCES	7,973,275		8,156,323
DEDUCT - EXPENDITURES AND OTHER USES	7,691,779		7,809,387
Fund Equity-End of Year	1,838,242	A8029	3,815,167

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(A) GENERAL

Budget Summary

Code Description	2011	Fund Code	2012
Estimated Revenues			
Est Rev - Real Property Taxes	5,619,519	A1049N	5,964,379
Est Rev - Real Property Tax Items	158,441	A1099N	85,313
Est Rev - Non Property Tax Items	1,086,816	A1199N	1,166,816
Est Rev - Departmental Income	178,850	A1299N	218,690
Est Rev - Intergovernmental Charges	150,404	A2399N	151,857
Est Rev - Use of Money And Property	181,300	A2499N	189,987
Est Rev - Licenses And Permits	3,575	A2599N	3,950
Est Rev - Fines And Forfeitures	85,000	A2649N	105,000
Est Rev - Sale of Prop And Comp For Loss	5,100	A2699N	5,600
Est Rev - Miscellaneous Local Sources	15,500	A2799N	14,000
Est Rev - State Aid	279,904	A3099N	290,142
TOTAL Estimated Revenues	7,764,409		8,195,734
Appropriated Fund Balance	365,000	A599N	441,986
TOTAL Estimated Other Sources	365,000		441,986
TOTAL Estimated Revenues And Other Sources	8,129,409		8,637,720

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(A) GENERAL

Budget Summary

Code Description	2011	Fund Code	2012
Appropriations			
App - General Government Support	1,487,602	A1999N	1,553,894
App - Public Safety	1,691,373	A3999N	1,699,606
App - Health	9,850	A4999N	9,850
App - Transportation	1,155,149	A5999N	1,117,282
App - Culture And Recreation	539,191	A7999N	565,265
App - Home And Community Services	410,603	A8999N	456,419
App - Employee Benefits	2,062,420	A9199N	2,218,124
App - Debt Service	633,900	A9899N	813,473
TOTAL Appropriations	7,990,088		8,433,913
App - Interfund Transfer	139,321	A9999N	203,807
TOTAL Other Uses	139,321		203,807
TOTAL Appropriations And Other Uses	8,129,409		8,637,720

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Balance Sheet

Code Description	2010	ExpCode	2011
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Balance Sheet

Code Description	2010	Ed Code	2011
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Results of Operation

Code Description	2010	Emp Code	2011
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Results of Operation

Code Description	2010	Edn Code	2011
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(CD) SPECIAL GRANT

Changes in Fund Equity

Code / Description	2010	Eqp Code	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		CD8021	
Restated Fund Equity - Beg of Year		CD8022	
Fund Equity-End of Year		CD8029	

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(EE) ENTERPRISE UTILITY

Balance Sheet

Code Description	2010	Eda Code	2011
Assets			
Cash	19,052	EE200	86,828
Petty Cash	100	EE210	100
TOTAL Cash	19,152		86,928
Accounts Receivable	40,028	EE380	65,278
TOTAL Other Receivables (net)	40,028		65,278
TOTAL Assets	59,180		152,206

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(EE) ENTERPRISE UTILITY

Balance Sheet

Code-Description	2010	Fund Code	2011
Liabilities	32,886	EE600	28,079
Accounts Payable			
TOTAL Accounts Payable	32,886		28,079
Due To Other Funds	41,000	EE630	211,000
TOTAL Due To Other Funds	41,000		211,000
TOTAL Liabilities	73,886		239,079
Net Assets-Unrestricted (deficit)	-14,706	EE924	-86,873
TOTAL Retained Earnings	-14,706		-86,873
TOTAL Fund Equity	-14,706		-86,873
TOTAL Liabilities And Fund Equity	59,180		152,206

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(EE) ENTERPRISE UTILITY

Results of Operation

Obj Description	2010	Obj Code	2011
Revenues			
Sale of Natural Gas	663,145	EE2154	665,070
TOTAL Charges For Services Within Locality	663,145		665,070
Interest And Earnings	106	EE2401	32
TOTAL Use of Money And Property	106		32
TOTAL Revenues	663,251		665,102
TOTAL Operating Revenue	663,251		665,102

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(EE) ENTERPRISE UTILITY

Results of Operation

Code/Description	2010	Exp Code	2010
Expenses			
Gas Distribution, Cont Expend	802,830	EE84304	737,268
TOTAL Gas Distribution	802,830		737,268
TOTAL Contractual Expenses	802,830		737,268
TOTAL Expenses	802,830		737,268
TOTAL Operating Expenses	802,830		737,268

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(EE) ENTERPRISE UTILITY

Changes in Fund Equity

Code	Description	2010	Exp Code	2011
ANALYSIS OF CHANGES IN FUND EQUITY				
	Fund Equity - Beginning of Year	124,872	EE8021	-14,707
	Restated Fund Equity - Beg of Year	124,872	EE8022	-14,707
	ADD - REVENUES AND OTHER SOURCES	663,251		665,102
	DEDUCT - EXPENDITURES AND OTHER USES	802,830		737,268
	Fund Equity - End of Year	-14,707	EE8029	-86,873

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(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2010	Eqp Code	2011
Net inc(dec) In Cash&cash Equiv	-59,262	EE7161	67,776
Cash&cash Equiv Beg of Year	78,441	EE7171	19,152
	19,179		86,928
Operating Income (loss)	-139,579	EE7181	-72,167
Inc/dec In Assets-Other Than Cash	7,624	EE7183	-25,250
Inc/dec In Liabilities Other Than Cash	72,693	EE7184	-4,807
TOTAL Reconciliation of Operating Income To Cash	59,262		-102,224

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Balance Sheet

Code/Description	2010	Est Code	2011
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Balance Sheet

Code-Description	2010	Est Code	2011
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Results of Operation

Code Description	2010	Edn Code	2011
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Results of Operation

Code Description	2010	Edn Code	2011
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(G) SEWER

Changes in Fund Equity

Code Description	2010	Eqn Code	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		G8021	
Restated Fund Equity - Beg of Year		G8022	
Fund Equity - End of Year		G8029	

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Budget Summary

Code/Description	2011	Edp Code	2012
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	Code	2011
Assets			
Cash	1,120,120	H200	1,073,787
TOTAL Cash	1,120,120		1,073,787
Due From Other Governments	40,000	H440	80,000
TOTAL Due From Other Governments	40,000		80,000
TOTAL Assets	1,160,120		1,153,787

VILLAGE OF Hamburg
 Annual Update Document
 For the Fiscal Year Ending 2011

(H) CAPITAL PROJECTS

Balance Sheet

Code/Description	2010	Emp Code	2011
Liabilities			
Bond Anticipation Notes Payable	1,600,000	H626	1,600,000
TOTAL Notes Payable	1,600,000		1,600,000
Due To Other Funds	324	H630	15,333
TOTAL Due To Other Funds	324		15,333
Deferred Revenues	40,000	H691	80,000
TOTAL Deferred Revenues	40,000		80,000
TOTAL Liabilities	1,640,324		1,695,333
Reserve For Encumbrances	66,118	H821	0
TOTAL Reserve For Encumbrances	66,118		0
Unreserved Fund Balance Unappropriated	-546,322	H911	-541,546
TOTAL Unreserved Fund Balance - Unappropriated	-546,322		-541,546
TOTAL Fund Equity	-480,204		-541,546
TOTAL Liabilities And Fund Equity	1,160,120		1,153,787

VILLAGE OF Hamburg
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	Emp Code	2011
Revenues			
Misc Revenue, Other Govts		H2389	40,000
TOTAL Intergovernmental Charges	0		40,000
Interest And Earnings	5,074	H2401	3,979
TOTAL Use of Money And Property	5,074		3,979
Premium & Accrued Interest On Obligations	11,744	H2710	480
TOTAL Miscellaneous Local Sources	11,744		480
Fed Aid, Other Home And Comm Services	385,700	H4989	
TOTAL Federal Aid	385,700		0
TOTAL Revenues	402,518		44,459
Interfund Transfers	297,244	H5031	205,120
TOTAL Interfund Transfers	297,244		205,120
Serial Bonds	3,255,000	H5710	
Bans Redeemed From Appropriations	200,000	H5731	
TOTAL Proceeds of Obligations	3,455,000		0
TOTAL Other Sources	3,752,244		205,120
TOTAL Detail Revenues And Other Sources	4,154,762		249,579

VILLAGE OF Hamburg
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	Equip Code	2011
Expenditures			
Buildings, Equip & Cap Outlay	6,695	H16202	
TOTAL Buildings	6,695		0
TOTAL General Government Support	6,695		0
Highway, Capital Projects	249,306	H51972	125,604
TOTAL Highway	249,306		125,604
TOTAL Transportation	249,306		125,604
Recreation, Equip & Cap Outlay		H71972	114,303
TOTAL Recreation	0		114,303
TOTAL Culture And Recreation	0		114,303
Sewer, Equip & Cap Outlay	1,318,305	H81972	20,356
TOTAL Sewer	1,318,305		20,356
TOTAL Home And Community Services	1,318,305		20,356
Other Debt, Interest		H97897	40,000
TOTAL Debt Interest	0		40,000
TOTAL Expenditures	1,574,306		300,263
Transfers, Other Funds	16,818	H99019	10,658
TOTAL Operating Transfers	16,818		10,658
TOTAL Other Uses	16,818		10,658
TOTAL Detail Expenditures And Other Uses	1,591,124		310,921

VILLAGE OF Hamburg
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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2010	Eqp Code	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-3,043,842	H8021	-480,204
Restated Fund Equity - Beg of Year	-3,043,842	H8022	-480,204
ADD - REVENUES AND OTHER SOURCES	4,154,762		249,579
DEDUCT - EXPENDITURES AND OTHER USES	1,591,124		310,921
Fund Equity - End of Year	-480,204	H8029	-541,546

VILLAGE OF Hamburg
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code/Description	2010	DepCode	2011
Assets			
Land	1,762,805	K101	1,762,805
Buildings	4,177,834	K102	4,177,834
Machinery & Equipment	3,788,014	K104	3,788,014
Construction Work In Progress	1,976,010	K105	2,246,442
Infrastructure	32,957,976	K106	32,957,976
Accum Deprec, Buildings	-1,033,632	K112	-1,075,427
Accum Depr, Machinery & Equip	-2,772,647	K114	-2,944,210
Accum Deprec, Infrastructure	-12,316,403	K116	-12,770,909
TOTAL Fixed Assets (net)	28,539,957		28,142,525
TOTAL Assets	28,539,957		28,142,525

VILLAGE OF Hamburg
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	Eqn Code	2011
Fund Equity			
Total Non-Current Govt Assets	28,539,957	K159	28,142,525
TOTAL Investments in Non-Current Government Assets	28,539,957		28,142,525
TOTAL Fund Equity	28,539,957		28,142,525
TOTAL Liabilities And Fund Equity	28,539,957		28,142,525

VILLAGE OF Hamburg
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(TA) AGENCY

Balance Sheet

Code Description	2010	Encode	2011
Assets	157,488	TA200	163,921
Cash	157,488		163,921
TOTAL Cash	1,629,989	TA461	1,879,906
Service Award Program Assets	1,629,989		1,879,906
TOTAL Investments	1,787,477		2,043,827
TOTAL Assets			

VILLAGE OF Hamburg
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(TA) AGENCY

Balance Sheet

Code Description	2010	Fund Code	2011
Liabilities			
Service Awards	1,629,989	TA13	1,879,906
Disability Insurance	3,618	TA19	
Other Funds (specify)	153,870	TA85	163,921
TOTAL Agency Liabilities	1,787,477		2,043,827
TOTAL Liabilities	1,787,477		2,043,827
TOTAL Liabilities And Fund Equity	1,787,477		2,043,827

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2011

Balance Sheet

Code/Description	2010	Budget	2011
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VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2011

Balance Sheet

Code/Description	2010	Emp Code	2011
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VILLAGE OF Hamburg
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Results of Operation

Code Description	2010	Fdp Code	2011
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For the Fiscal Year Ending 2011

Results of Operation

Code/Description	2010	Edu Code	2011
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 For the Fiscal Year Ending 2011

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2010	Edu Code	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year		TE8021	
Fund Equity End of Year		TE8029	

VILLAGE OF Hamburg
 Annual Update Document
 For the Fiscal Year Ending 2011

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2010	Fdn Code	2011
Assets			
Total Non-Current Govt Liabilities	6,119,894	W129	5,663,959
TOTAL Provision To Be Made In Future Budgets	6,119,894		5,663,959
TOTAL Assets	6,119,894		5,663,959

VILLAGE OF Hamburg
 Annual Update Document
 For the Fiscal Year Ending 2011

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2010	Emp Code	2011
General Long Term Debt		W683	
Other Post Employment Benefits	1,066,245	W687	1,079,251
Compensated Absences			
TOTAL Other Liabilities	1,066,245		1,079,251
Due To Employees' Retirement System	53,649	W637	44,708
TOTAL Due To Other Governments	53,649		44,708
Bonds Payable	5,000,000	W628	4,540,000
TOTAL Bond And Long Term Liabilities	5,000,000		4,540,000
TOTAL Liabilities	6,119,894		5,663,959
TOTAL General Long Term Debt	6,119,894		5,663,959

VILLAGE OF Hamburg
Financial Comments
For the Fiscal Year Ending 2011

(A) GENERAL

Adjustment Reason

Account Code A8015 To adjust fund balance to amount reduced in previous years.

VILLAGE OF Hamburg
Statement of Indebtedness
For the Fiscal Year Ending 2011

Water and Other Purposes Exempt From Constitutional Debt Limit

	EDPCODE	Amount
Bond Anticipation Note No. 2010000002		
Month and Year of Issue		7/21/2009
Purpose of Issue		Sewers
Current Interest Rate		2.5000
Outstanding Beginning of Year	2P18661	1,600,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	0
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		7/21/2010

	EDPCODE	Amount
Total Bond Anticipation Note		
Outstanding Beginning of Year		1,600,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		0
Outstanding End of Year		0
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

VILLAGE OF Hamburg
Statement of Indebtedness
For the Fiscal Year Ending 2011

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2011000001	EDPCODE	Amount
Month and Year of Issue		7/21/2010
Purpose of Issue		Sewer Improvements
Current Interest Rate		2.5000
Outstanding Beginning of Year	2P18761	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	1,600,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	0
Outstanding End of the Fiscal Year	2P18767	1,600,000
Final Maturity Date		7/21/2011

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		0
Prior Year Adjustment		0
Issued During Fiscal Year		1,600,000
Paid During Fiscal Year		0
Outstanding End of Year		1,600,000
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

VILLAGE OF Hamburg
Statement of Indebtedness
For the Fiscal Year Ending 2011

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2004000001	EDPCODE	Amount
Month and Year of Issue		7/15/2003
Purpose of Issue		Fire Hall
Current Interest Rate		3.5000
Outstanding Beginning of Year	2P18771	1,040,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	100,000
Outstanding End of the Fiscal Year	2P18777	940,000
Final Maturity Date		7/15/2020

Bond No. 2001000001	EDPCODE	Amount
Month and Year of Issue		5/15/2000
Purpose of Issue		Public Improv
Current Interest Rate		5.3000
Outstanding Beginning of Year	2P18771	240,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	65,000
Outstanding End of the Fiscal Year	2P18777	175,000
Final Maturity Date		6/15/2014

Bond No. 2005000002	EDPCODE	Amount
Month and Year of Issue		9/15/2004
Purpose of Issue		Public Improvements
Current Interest Rate		3.7000
Outstanding Beginning of Year	2P18771	345,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	60,000
Outstanding End of the Fiscal Year	2P18777	285,000
Final Maturity Date		9/15/2015

VILLAGE OF Hamburg
Statement of Indebtedness
For the Fiscal Year Ending 2011

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2004000002	EDPCODE	Amount
Month and Year of Issue		2/15/2004
Purpose of Issue		Sidewalk And Sewer
Current Interest Rate		4.7000
Outstanding Beginning of Year	2P18771	120,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	35,000
Outstanding End of the Fiscal Year	2P18777	85,000
Final Maturity Date		4/15/2014

Bond No. 2010000001	EDPCODE	Amount
Month and Year of Issue		2/1/2010
Purpose of Issue		Public Improvements
Current Interest Rate		2.5000
Outstanding Beginning of Year	2P18771	3,255,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	200,000
Outstanding End of the Fiscal Year	2P18777	3,055,000
Final Maturity Date		2/1/2018

Total Bond		Amount
Outstanding Beginning of Year		5,000,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		460,000
Outstanding End of Year		4,540,000

0

Total of All Indebtedness
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond		Amount
Outstanding Beginning of Year		6,600,000
Prior Year Adjustment		0
Issued During Fiscal Year		1,600,000
Paid During Fiscal Year		460,000
Outstanding End of Year		6,140,000

VILLAGE OF Hamburg
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2011

VILLAGE OF Hamburg
Employee and Retiree Benefits
For the Fiscal Year Ending 2011

VILLAGE OF Hamburg
Energy Costs and Consumption
For the Fiscal Year Ending 2011

Energy Type

Total
Expenditures

Total Volume

Units Of
Measure

Alternative
Units Of
Measure

VILLAGE OF Hamburg
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2011

I, Donald Witowski 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 05/31/2011, 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 05/31/2011 and filed by means of electronic data transmission.

<u>Richard K. Ertel</u> Name of Report Preparer if different than Chief Fiscal Officer	<u>*****</u> Personal Identification Number of Chief Fiscal Officer	<u>Amato, Fox & Company, PC</u> Name
<u>(716) 694-0336</u> Telephone Number	<u>Partner</u> Title	<u>36 Niagara St. Tonawanda, NY 1415</u> Official Address
	<u>(716) 694-0336</u> Office Telephone Number	<u></u> Date