

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 05/31/2017

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (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 2016 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
- 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 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	4,877,088	A200	5,142,007
Petty Cash	1,050	A210	1,050
TOTAL Cash	4,878,138		5,143,057
Investments In Securities	17,787	A450	17,862
TOTAL Investments	17,787		17,862
Accounts Receivable	19,919	A380	34,545
TOTAL Other Receivables (net)	19,919		34,545
Due From Other Funds	224,040	A391	724,617
TOTAL Due From Other Funds	224,040		724,617
Due From Other Governments	547,440	A440	406,687
TOTAL Due From Other Governments	547,440		406,687
Prepaid Expenses	382,669	A480	99,029
TOTAL Prepaid Expenses	382,669		99,029
Cash Special Reserves	1,791,940	A230	1,590,839
TOTAL Restricted Assets	1,791,940		1,590,839
TOTAL Assets and Deferred Outflows of Resources	7,861,933		8,016,636

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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	212,962	A600	259,920
TOTAL Accounts Payable	212,962		259,920
Compensated Absences	365,586	A687	286,472
TOTAL Other Liabilities	365,586		286,472
TOTAL Liabilities	578,548		546,392
Deferred Inflows of Resources			
Deferred Inflow of Resources	760,607	A691	711,407
TOTAL Deferred Inflows of Resources	760,607		711,407
TOTAL Deferred Inflows of Resources	760,607		711,407
Fund Balance			
Not in Spendable Form	606,709	A806	99,029
TOTAL Nonspendable Fund Balance	606,709		99,029
Insurance Reserve	234,317	A863	219,410
Capital Reserve	1,011,864	A878	952,131
Reserve For Debt	545,759	A884	563,482
TOTAL Restricted Fund Balance	1,791,940		1,735,023
Assigned Appropriated Fund Balance	195,695	A914	
Assigned Unappropriated Fund Balance	264,098	A915	141,822
TOTAL Assigned Fund Balance	459,793		141,822
Unassigned Fund Balance	3,664,336	A917	4,782,963
TOTAL Unassigned Fund Balance	3,664,336		4,782,963
TOTAL Fund Balance	6,522,778		6,758,837
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,861,933		8,016,636

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	6,605,780	A1001	6,618,699
TOTAL Real Property Taxes	6,605,780		6,618,699
Other Payments In Lieu of Taxes	119,400	A1081	121,211
Interest & Penalties On Real Prop Taxes	34,008	A1090	32,560
TOTAL Real Property Tax Items	153,408		153,771
Non Prop Tax Dist By County	1,206,359	A1120	1,200,092
Utilities Gross Receipts Tax	73,288	A1130	58,881
Franchises	185,607	A1170	186,171
TOTAL Non Property Tax Items	1,465,254		1,445,144
Treasurer Fees	2,115	A1230	2,219
Other Public Safety Departmental Income	7,855	A1589	6,700
Public Works Charges		A1710	2,464
Park And Recreational Charges	166,953	A2001	168,038
Special Recreational Facility Charges	73,578	A2025	77,748
Refuse & Garbage Charges		A2130	4,295
TOTAL Departmental Income	250,501		261,464
Fire Protection Services Other Govts	161,277	A2262	163,487
TOTAL Intergovernmental Charges	161,277		163,487
Interest And Earnings	4,925	A2401	4,723
Rental of Real Property	209,235	A2410	203,045
TOTAL Use of Money And Property	214,160		207,768
Business & Occupational License	4,855	A2501	5,370
Games of Chance	120	A2530	65
Bingo Licenses	646	A2540	517
Building And Alteration Permits	97	A2555	140
TOTAL Licenses And Permits	5,718		6,092
Fines And Forfeited Bail	102,380	A2610	98,801
TOTAL Fines And Forfeitures	102,380		98,801
Sales of Scrap & Excess Materials	95	A2650	115
Sales of Refuse For Recycling	3,026	A2651	4,376
Sales of Real Property		A2660	
Sales of Equipment	5,480	A2665	
Insurance Recoveries	12,473	A2680	44,001
Other Compensation For Loss	81,757	A2690	14,610
TOTAL Sale of Property And Compensation For Loss	102,831		63,102
Refunds of Prior Year's Expenditures	4,932	A2701	14,019
Gifts And Donations	1,160	A2705	1,287
Premium On Obligations		A2710	
Unclassified (specify)	70,257	A2770	43,900
TOTAL Miscellaneous Local Sources	76,349		59,206
St Aid, Revenue Sharing	112,650	A3001	112,676
St Aid, Mortgage Tax	85,795	A3005	123,767
St Aid - Other (specify)	146,715	A3089	93,276
St Aid, Consolidated Highway Aid	201,058	A3501	192,588

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
St Aid, Youth Programs	2,529	A3820	472
TOTAL State Aid	548,747		522,779
Fed Aid, Emergency Disaster Assistance		A4960	
Fed Aid, Other Home And Comm Services	34,982	A4989	
TOTAL Federal Aid	34,982		0
TOTAL Revenues	9,721,387		9,600,313
Interfund Transfers	3,808	A5031	133
TOTAL Interfund Transfers	3,808		133
TOTAL Other Sources	3,808		133
TOTAL Detail Revenues And Other Sources	9,725,195		9,600,446

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	21,431	A10101	20,264
Legislative Board, Contr Expend	175,789	A10104	333,204
TOTAL Legislative Board	197,220		353,468
Municipal Court, Pers Serv	66,247	A11101	68,557
Municipal Court, Equip & Cap Outlay	424	A11102	77
Municipal Court, Contr Expend	6,235	A11104	4,435
TOTAL Municipal Court	72,906		73,069
Mayor, Pers Serv	10,484	A12101	10,484
Mayor, Contr Expend	1,196	A12104	1,330
TOTAL Mayor	11,680		11,814
Auditor, Contr Expend	28,300	A13204	27,675
TOTAL Auditor	28,300		27,675
Treasurer, Pers Serv	327,247	A13251	324,898
Treasurer, Equip & Cap Outlay	15,110	A13252	7,718
Treasurer, Contr Expend	42,154	A13254	53,677
TOTAL Treasurer	384,511		386,293
Purchasing, Contr Expend	5,776	A13454	3,817
TOTAL Purchasing	5,776		3,817
Law, Pers Serv	8,665	A14201	8,838
Law, Contr Expend	52,500	A14204	71,857
TOTAL Law	61,165		80,695
Elections, Pers Serv	610	A14501	370
Elections, Contr Expend	71	A14504	437
TOTAL Elections	681		807
Records Mgmt, Contr Expend	4,064	A14604	3,674
TOTAL Records Mgmt	4,064		3,674
Public Works Admin, Pers Serv	73,860	A14901	75,357
Public Works Admin, Equip & Cap Outlay	2,206	A14902	2,550
Public Works Admin, Contr Expend	18,150	A14904	19,438
TOTAL Public Works Admin	94,216		97,345
Buildings, Pers Serv	15,493	A16201	15,791
Buildings, Contr Expend	37,536	A16204	17,247
TOTAL Buildings	53,029		33,038
Central Garage, Pers Serv	201,513	A16401	195,715
Central Garage, Equip & Cap Outlay		A16402	15,269
Central Garage, Contr Expend	222,720	A16404	274,796
TOTAL Central Garage	424,233		485,780
Central Print & Mail, contr Expend	8,068	A16704	16,161
TOTAL Central Print & Mail	8,068		16,161
Unallocated Insurance, Contr Expend	146,260	A19104	147,560
TOTAL Unallocated Insurance	146,260		147,560
Municipal Assn Dues, Contr Expend	4,919	A19204	4,819
TOTAL Municipal Assn Dues	4,919		4,819
Judgements And Claims, Contr Expend	2,092	A19304	18,701
TOTAL Judgements And Claims	2,092		18,701

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	59,714	A19504	19,366
TOTAL Taxes & Assess On Munic Prop	59,714		19,366
Other Gen Govt Support, Contr Expend	1,170	A19894	3,181
TOTAL Other Gen Govt Support	1,170		3,181
TOTAL General Government Support	1,560,004		1,767,263
Police, Pers Serv	1,465,845	A31201	1,336,789
Police, Equip & Cap Outlay	70,903	A31202	39,607
Police, Contr Expend	21,332	A31204	24,059
TOTAL Police	1,558,080		1,400,455
Traffic Control, Contr Expen	5,693	A33104	5,526
TOTAL Traffic Control	5,693		5,526
Fire, Equip & Cap Outlay	29,685	A34102	45,629
Fire, Contr Expend	260,317	A34104	242,941
TOTAL Fire	290,002		288,570
Misc Public Safety, Contr Expend	112,895	A39894	86,812
TOTAL Misc Public Safety	112,895		86,812
TOTAL Public Safety	1,966,670		1,781,363
Public Health, Contr Expend	1,974	A40104	4,226
TOTAL Public Health	1,974		4,226
Ambulance, Equip & Cap Outlay	4,497	A45402	2,877
Ambulance, Contr Expend	6,474	A45404	6,190
TOTAL Ambulance	10,971		9,067
TOTAL Health	12,945		13,293
Maint of Streets, Pers Serv	910,815	A51101	916,326
Maint of Streets, Equip & Cap Outlay	784	A51102	
Maint of Streets, Contr Expend	86,359	A51104	89,022
TOTAL Maint of Streets	997,958		1,005,348
Snow Removal, Equip & Cap Outlay	6,478	A51422	4,300
Snow Removal, Contr Expend	46,137	A51424	33,654
TOTAL Snow Removal	52,615		37,954
Street Lighting, Contr Expend	107,659	A51824	124,013
TOTAL Street Lighting	107,659		124,013
Sidewalks, Contr Expend	30,992	A54104	36,957
TOTAL Sidewalks	30,992		36,957
Escalators, Contr Expend	4,637	A54204	4,866
TOTAL Escalators	4,637		4,866
TOTAL Transportation	1,193,861		1,209,138
Parks, Equip & Cap Outlay		A71102	
Parks, Contr Expend	2,723	A71104	22,587
TOTAL Parks	2,723		22,587
Playgr & Rec Centers, Pers Serv	75,285	A71401	76,159
Playgr & Rec Centers, Equip & Cap Outlay	5,857	A71402	5,986
Playgr & Rec Centers, Contr Expend	9,205	A71404	18,569
TOTAL Playgr & Rec Centers	90,347		100,714
Joint Rec Proj, Pers Serv	57,832	A71451	68,412

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Joint Rec Proj, Contr Expend	45,015	A71454	58,812
TOTAL Joint Rec Proj	102,847		127,224
Band Concerts, Contr Expend	5,000	A72704	5,000
TOTAL Band Concerts	5,000		5,000
Youth Prog, Pers Serv	340,070	A73101	336,906
Youth Prog, Equip & Cap Outlay	11,992	A73102	5,141
Youth Prog, Contr Expend	45,003	A73104	47,666
TOTAL Youth Prog	397,065		389,713
Historical Property, Contr Expend	1,483	A75204	2,868
TOTAL Historical Property	1,483		2,868
Adult Recreation, Pers Serv	1,538	A76201	1,773
Adult Recreation, Equip & Cap Outlay	500	A76202	458
Adult Recreation, Contr Expend	10,716	A76204	11,698
TOTAL Adult Recreation	12,754		13,929
Other Culture And Rec, Contr Expend		A79894	
TOTAL Other Culture And Rec	0		0
TOTAL Culture And Recreation	612,219		662,035
Zoning, Pers Serv	291	A80101	347
TOTAL Zoning	291		347
Planning, Pers Serv	437	A80201	546
Planning, Contr Expend	914	A80204	826
TOTAL Planning	1,351		1,372
Refuse & Garbage, Pers Serv	265,440	A81601	260,697
Refuse & Garbage, Contr Expend	157,125	A81604	166,215
TOTAL Refuse & Garbage	422,565		426,912
Street Cleaning, Equip & Cap Outlay	1,743	A81702	1,829
TOTAL Street Cleaning	1,743		1,829
Shade Tree, Contr Expend	5,696	A85604	7,475
TOTAL Shade Tree	5,696		7,475
TOTAL Home And Community Services	431,646		437,935
State Retirement System	678,178	A90108	616,706
Local Pension Fund, Empl Bnfts	60,000	A90258	60,000
Social Security, Employer Cont	287,998	A90308	283,401
Worker's Compensation, Empl Bnfts	253,260	A90408	290,181
Unemployment Insurance, Empl Bnfts	5,290	A90508	2,625
Hospital & Medical (dental) Ins, Empl Bnft	1,082,792	A90608	1,157,502
TOTAL Employee Benefits	2,367,518		2,410,415
Debt Principal, Serial Bonds	415,000	A97106	425,000
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	415,000		425,000
Debt Interest, Serial Bonds	154,883	A97107	143,559

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Debt Interest, Bond Anticipation Notes		A97307	
TOTAL Debt Interest	154,883		143,559
TOTAL Expenditures	8,714,746		8,850,001
Transfers, Capital Projects Fund	699,275	A99509	514,387
TOTAL Operating Transfers	699,275		514,387
TOTAL Other Uses	699,275		514,387
TOTAL Detail Expenditures And Other Uses	9,414,021		9,364,388

VILLAGE OF Hamburg
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,211,601	A8021	6,522,775
Restated Fund Balance - Beg of Year	6,211,601	A8022	6,522,775
ADD - REVENUES AND OTHER SOURCES	9,725,195		9,600,446
DEDUCT - EXPENDITURES AND OTHER USES	9,414,021		9,364,388
Fund Balance - End of Year	6,522,775	A8029	6,758,833

VILLAGE OF Hamburg
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	6,619,245	A1049N	6,675,381
Est Rev - Real Property Tax Items	159,846	A1099N	179,352
Est Rev - Non Property Tax Items	1,435,000	A1199N	1,440,000
Est Rev - Departmental Income	291,355	A1299N	554,398
Est Rev - Intergovernmental Charges	161,868	A2399N	165,105
Est Rev - Use of Money And Property	183,134	A2499N	182,934
Est Rev - Licenses And Permits	5,785	A2599N	6,365
Est Rev - Fines And Forfeitures	100,000	A2649N	95,000
Est Rev - Sale of Prop And Comp For Loss	9,580	A2699N	3,080
Est Rev - Miscellaneous Local Sources	25,000	A2799N	61,000
Est Rev - Interfund Revenues		A2801N	-252,993
Est Rev - State Aid	319,480	A3099N	437,067
TOTAL Estimated Revenues	9,310,293		9,546,689
Appropriated Fund Balance	195,695	A599N	180,000
TOTAL Estimated Other Sources	195,695		180,000
TOTAL Estimated Revenues And Other Sources	9,505,988		9,726,689

VILLAGE OF Hamburg
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	1,848,224	A1999N	1,810,665
App - Public Safety	1,777,594	A3999N	1,801,092
App - Health	19,800	A4999N	17,850
App - Transportation	1,264,347	A5999N	1,274,438
App - Culture And Recreation	671,973	A7999N	740,703
App - Home And Community Services	446,764	A8999N	448,135
App - Employee Benefits	2,643,881	A9199N	2,707,480
App - Debt Service	568,560	A9899N	556,394
TOTAL Appropriations	9,241,143		9,356,757
App - Interfund Transfer	264,845	A9999N	369,932
TOTAL Other Uses	264,845		369,932
TOTAL Appropriations And Other Uses	9,505,988		9,726,689

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2016	EdpCode	2017
Assets			
Cash	49,660	EE200	28,876
Petty Cash	100	EE210	100
TOTAL Cash	49,760		28,976
Accounts Receivable	10,752	EE380	14,457
TOTAL Other Receivables (net)	10,752		14,457
Inventory Of Materials And Supplies	11,379	EE445	10,328
TOTAL Inventories	11,379		10,328
TOTAL Assets and Deferred Outflows of Resources	71,891		53,761

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(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2016	EdpCode	2017
Accounts Payable	10,682	EE600	1,125
TOTAL Accounts Payable	10,682		1,125
Due To Other Funds	224,035	EE630	194,535
TOTAL Due To Other Funds	224,035		194,535
TOTAL Liabilities	234,717		195,660
Fund Balance			
Net Assets-Unrestricted (deficit)	-162,826	EE924	-141,899
TOTAL Net Position	-162,826		-141,899
TOTAL Fund Balance	-162,826		-141,899
TOTAL Liabilities, Deferred Inflows And Fund Balance	71,891		53,761

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sale of Natural Gas	166,138	EE2154	254,592
TOTAL Charges For Services Within Locality	166,138		254,592
Interest And Earnings	15	EE2401	12
TOTAL Use of Money And Property	15		12
TOTAL Revenues	166,153		254,604
Interfund Transfers		EE5031	25,500
TOTAL Interfund Transfers	0		25,500
	0		25,500
TOTAL Operating Revenue	166,153		280,104

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(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2016	EdpCode	2017
Expenses			
Gas Distribution, Cont Expend	162,053	EE84304	259,176
TOTAL Gas Distribution	162,053		259,176
TOTAL Contractual Expenses	162,053		259,176
TOTAL Expenses	162,053		259,176
TOTAL Operating Expenses	162,053		259,176

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(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Net Position - Beginning of Year	-166,928	EE8021	-162,828
Restated Net Position - Beg of Year	-166,928	EE8022	-162,828
ADD - REVENUES AND OTHER SOURCES	166,153		280,104
DEDUCT - EXPENDITURES AND OTHER USES	162,053		259,176
Net Position - End of Year	-162,828	EE8029	-141,900

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Cash Flow

Code Description	2016	EdpCode	2017
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(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	26,299	G200	26,018
TOTAL Cash	26,299		26,018
Due From Other Governments		G440	
TOTAL Due From Other Governments	0		0
Cash Special Reserves	203,525	G230	101,762
TOTAL Restricted Assets	203,525		101,762
TOTAL Assets and Deferred Outflows of Resources	229,824		127,780

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(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Deferred Inflows of Resources			
Deferred Inflow of Resources	15,135	G691	14,374
TOTAL Deferred Inflows of Resources	15,135		14,374
TOTAL Deferred Inflows of Resources	15,135		14,374
Fund Balance			
Reserve For Debt	203,525	G884	101,762
TOTAL Restricted Fund Balance	203,525		101,762
Assigned Appropriated Fund Balance		G914	
Assigned Unappropriated Fund Balance	11,164	G915	11,644
TOTAL Assigned Fund Balance	11,164		11,644
TOTAL Fund Balance	214,689		113,406
TOTAL Liabilities, Deferred Inflows And Fund Balance	229,824		127,780

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(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Debt Service, Other Govts	27,280	G2392	15,135
TOTAL Intergovernmental Charges	27,280		15,135
Interest And Earnings	167	G2401	116
TOTAL Use of Money And Property	167		116
TOTAL Revenues	27,447		15,251
Interfund Transfers	305,211	G5031	
TOTAL Interfund Transfers	305,211		0
TOTAL Other Sources	305,211		0
TOTAL Detail Revenues And Other Sources	332,658		15,251

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(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Debt Principal, Serial Bonds	71,468	G97106	70,000
Debt Principal, Bond Anticipation Notes		G97306	
Other Debt, Principal	6,984	G97896	6,060
TOTAL Debt Principal	78,452		76,060
Debt Interest, Serial Bonds	40,592	G97107	40,473
Debt Interest, Bond Anticipation Notes		G97307	
TOTAL Debt Interest	40,592		40,473
TOTAL Expenditures	119,044		116,533
TOTAL Detail Expenditures And Other Uses	119,044		116,533

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,075	G8021	214,689
Restated Fund Balance - Beg of Year	1,075	G8022	214,689
ADD - REVENUES AND OTHER SOURCES	332,658		15,251
DEDUCT - EXPENDITURES AND OTHER USES	119,044		116,533
Fund Balance - End of Year	214,689	G8029	113,407

VILLAGE OF Hamburg
 Annual Update Document
 For the Fiscal Year Ending 2017

(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Other Sources			
Estimated - Proceeds of Obligations	14,623	G5799N	14,405
Appropriated Fund Balance		G599N	101,737
TOTAL Estimated Other Sources	14,623		116,142
TOTAL Estimated Revenues And Other Sources	14,623		116,142

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(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support		G1999N	5,886
App - Debt Service	14,623	G9899N	110,256
TOTAL Appropriations	14,623		116,142
TOTAL Appropriations And Other Uses	14,623		116,142

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	87,650	H200	36,871
TOTAL Cash	87,650		36,871
TOTAL Assets and Deferred Outflows of Resources	87,650		36,871

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Due To Other Funds	5	H630	350,771
TOTAL Due To Other Funds	5		350,771
TOTAL Liabilities	5		350,771
Fund Balance			
Assigned Appropriated Fund Balance	87,645	H914	
TOTAL Assigned Fund Balance	87,645		0
Unassigned Fund Balance		H917	-313,900
TOTAL Unassigned Fund Balance	0		-313,900
TOTAL Fund Balance	87,645		-313,900
TOTAL Liabilities, Deferred Inflows And Fund Balance	87,650		36,871

VILLAGE OF Hamburg
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For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	73	H2401	133
TOTAL Use of Money And Property	73		133
Gifts And Donations		H2705	3,649
TOTAL Miscellaneous Local Sources	0		3,649
TOTAL Revenues	73		3,782
Interfund Transfers	395,764	H5031	488,887
TOTAL Interfund Transfers	395,764		488,887
TOTAL Other Sources	395,764		488,887
TOTAL Detail Revenues And Other Sources	395,837		492,669

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Highway, Capital Projects	204,859	H51972	192,588
TOTAL Highway	204,859		192,588
TOTAL Transportation	204,859		192,588
Recreation, Equip & Cap Outlay	23,233	H71972	
TOTAL Recreation	23,233		0
TOTAL Culture And Recreation	23,233		0
Other Home & Comm Serv, Equip & Cap Outlay	375,108	H89972	701,494
TOTAL Other Home & Comm Serv	375,108		701,494
TOTAL Home And Community Services	375,108		701,494
TOTAL Expenditures	603,200		894,082
Transfers, Other Funds	5,508	H99019	133
TOTAL Operating Transfers	5,508		133
TOTAL Other Uses	5,508		133
TOTAL Detail Expenditures And Other Uses	608,708		894,215

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	300,517	H8021	87,646
Restated Fund Balance - Beg of Year	300,517	H8022	87,646
ADD - REVENUES AND OTHER SOURCES	395,837		492,669
DEDUCT - EXPENDITURES AND OTHER USES	608,708		894,215
Fund Balance - End of Year	87,646	H8029	-313,900

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land	1,774,805	K101	1,774,805
Buildings	4,185,654	K102	4,185,654
Machinery And Equipment	5,045,859	K104	5,188,286
Construction Work In Progress	672,485	K105	1,454,598
Infrastructure	39,803,381	K106	39,803,381
Accum Deprec, Buildings	-1,285,596	K112	-1,327,677
Accum Depr, Machinery & Equip	-3,822,466	K114	-3,997,823
Accum Deprec, Infrastructure	-15,064,230	K116	-15,610,721
TOTAL Fixed Assets (net)	31,309,892		31,470,503
TOTAL Assets and Deferred Outflows of Resources	31,309,892		31,470,503

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	31,309,892	K159	31,470,503
TOTAL Investments in Non-Current Government Assets	31,309,892		31,470,503
TOTAL Fund Balance	31,309,892		31,470,503
TOTAL	31,309,892		31,470,503

VILLAGE OF Hamburg
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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	254,800	TA200	153,675
TOTAL Cash	254,800		153,675
Investments In Securities		TA450	20,608
Service Award Program Assets	2,543,960	TA461	2,640,378
TOTAL Investments	2,543,960		2,660,986
Due From Other Funds		TA391	
TOTAL Due From Other Funds	0		0
Miscellaneous Current Assets		TA489	179,586
TOTAL Other	0		179,586
TOTAL Assets and Deferred Outflows of Resources	2,798,760		2,994,247

VILLAGE OF Hamburg
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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds		TA630	179,311
TOTAL Due To Other Funds	0		179,311
Service Awards	2,543,960	TA13	2,640,378
Other Funds (specify)	254,800	TA85	174,558
TOTAL Agency Liabilities	2,798,760		2,814,936
TOTAL Liabilities	2,798,760		2,994,247
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,798,760		2,994,247

VILLAGE OF Hamburg
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For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	11,784,031	W129	11,747,407
TOTAL Provision To Be Made In Future Budgets	11,784,031		11,747,407
TOTAL Assets and Deferred Outflows of Resources	11,784,031		11,747,407

VILLAGE OF Hamburg
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Other Post Employment Benefits	3,937,166	W683	4,331,121
Compensated Absences	1,056,865	W687	1,121,286
TOTAL Other Liabilities	4,994,031		5,452,407
Due To Employees' Retirement System		W637	
TOTAL Due To Other Governments	0		0
Bonds Payable	6,790,000	W628	6,295,000
TOTAL Bond And Long Term Liabilities	6,790,000		6,295,000
TOTAL Liabilities	11,784,031		11,747,407
TOTAL Liabilities	11,784,031		11,747,407

VILLAGE OF Hamburg
Statement of Indebtedness
For the Fiscal Year Ending 2017

8/28/2017

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
2004	BOND N	Fire Hall			07/15/2003	07/15/2020	3.50%		\$1,905,000	\$440,000	\$110,000	\$0	\$0		\$330,000
2010	BOND N	Public Improvements			02/01/2010	02/01/2018	2.50%		\$3,255,000	\$2,185,000	\$170,000	\$0	\$0		\$2,015,000
2014	BOND N	Road Improvement			07/18/2013	07/15/2027	2.25%		\$2,015,000	\$1,740,000	\$145,000	\$0	\$0		\$1,595,000
2015	BOND N	Sewer- EFC			07/02/2014	05/01/2044	1.82%		\$2,576,468	\$2,425,000	\$70,000	\$0	\$0		\$2,355,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$6,790,000	\$495,000	\$0	\$0	\$0	\$6,295,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$6,790,000	\$495,000	\$0	\$0	\$0	\$6,295,000

VILLAGE OF Hamburg
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,150.00
Demand Deposits	9Z2011	\$917,002.00
Time Deposits	9Z2021	\$6,301,031.00
Total		\$7,219,183.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$500,000.00
 INVESTMENTS:		
- 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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0446	\$789,537	\$3,063	\$97,944	\$694,656
*****-4257	\$0	\$0	\$0	\$0
*****-4265	\$1,361	\$0	\$1,361	\$0
*****-6645	\$6,243,501	\$0	\$0	\$6,243,501
*****-8018	\$57,530	\$0	\$0	\$57,530
*****-2732	\$49,384	\$0	\$20,507	\$28,877
*****-5217	\$22,624	\$0	\$21,236	\$1,388
*****-4625	\$28,078	\$0	\$0	\$28,078
*****-1968	\$26,018	\$0	\$0	\$26,018
Total Adjusted Bank Balance				<u>\$7,080,048</u>
Petty Cash				<u>\$1,150.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$7,081,198</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$7,081,198</u>

* Must be equal

VILLAGE OF Hamburg
Local Government Questionnaire
For the Fiscal Year Ending 2017

	<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 2017

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$317,027.00	34	22	
90158	Police and Fire Retirement	\$299,679.00	13		
90258	Local Pension Fund	\$60,000.00			
90308	Social Security	\$283,401.00	47	56	
90408	Worker's Compensation Insurance	\$290,181.00	47	56	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,625.00	47	56	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,157,502.00	50	3	36
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$2,410,415.00			
Computed Total From Financial Section (comparative purposes only)		\$2,410,415.00			

VILLAGE OF Hamburg
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$31,976	20,199	gallons	
Diesel Fuel	\$42,804	26,254	gallons	
Fuel Oil			gallons	
Natural Gas	\$40,027	59,693	cubic feet	
Electricity	\$160,946	1,416,777	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Hamburg
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

Annual OPEB Cost and Net OPEB Obligation

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$941,616.00
3. Interest on Net OPEB Obligation	\$122,356.00
4. Adjustment to Annual Required Contribution	(\$176,896.00)
5. Annual OPEB Expense	\$887,076.00
6. Less: Actual Contribution Made	\$463,000.00
7. Increase in Net OPEB Obligation	\$424,076.00
8. Net OPEB Obligation - beginning of year	\$3,907,045.00
9. Net OPEB Obligation - end of year	\$4,331,121.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$4,331,121.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	52.19%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$11,084,557.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$11,084,557.00
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	05/31/2015
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

VILLAGE OF Hamburg
Financial Comments
For the Fiscal Year Ending 2017