

VILLAGE OF LIMA
IN THE COUNTY OF LIVINGSTON, NEW YORK

FINAL
2019-20 BUDGET

For Fiscal Year
Beginning June 1, 2019
and
Ending May 31, 2020

Mayor Carl Luft
Clerk/Treasurer Linda Banfield
Trustee/Deputy Major Jerry Warsaw
Trustee John Correll
Trustee Joseph Schwing
Trustee John Wadach

CERTIFICATION OF CLERK

I certify that this is a true copy of the budget for the Village of Lima for the fiscal year ending May 31, 2020 as it was adopted by the Village on April 9, 2019.

I also certify that the date of the most recent assessment roll is March 1, 2018 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2020 is \$93,717,464.

Signed: _____
Clerk/Treasurer

S E A L

Date: _____

VILLAGE OF LIMA
2019-20 BUDGET
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Prepared with the Assistance of:

BERNARD P. DONEGAN, INC.
345 WOODCLIFF DRIVE - 2nd FLOOR
Fairport, New York 14450
(585) 924-2145

VILLAGE OF LIMA
2019-20 BUDGET
BUDGET SUMMARY AND TAX RATE

	- 960 <u>Appropriations</u>	- 590 <u>Estimated Revenues</u>	- 599 <u>Use of Fund Balance</u>	- 510/1001 <u>Tax Levy</u>
A - GENERAL FUND	\$ 866,745	\$ 227,824	\$ 107,721	\$ 531,200
AM - AMBULANCE FUND	106,943	106,943	-	-
F - WATER FUND	374,541	385,155	(10,614)	-
G - SEWER FUND	<u>411,985</u>	<u>380,420</u>	<u>31,565</u>	<u>-</u>
TOTAL ALL FUNDS	<u>\$ 1,760,214</u>	<u>\$ 1,100,342</u>	<u>\$ 128,672</u>	<u>\$ 531,200</u>

CALCULATION OF 2019-20 GENERAL FUND TAX RATE:

TOTAL Tax Levy/Assessed Valuation x \$1,000
 \$531,200 /(\$93,717,464/1000) **\$ 5.67 Per \$1,000 Assessed Value**

Tax Levy WITHOUT Ambulance Debt Service/Assessed Valuation x \$1,000 \$507,316 /(\$93,717,464/1000)	\$ 5.41	Per \$1,000 Assessed Value
Tax Levy - Ambulance Net Debt Service Only /Assessed Valuation x \$1,000 \$28,884 /(\$93,717,464/1000)	\$ 0.31	Per \$1,000 Assessed Value
Tax Levy - Ambulance Net Debt Service Only /Assessed Valuation x \$1,000 (with \$5,000 Contribution from Ambulance Fund) \$23,884 /(\$93,717,464/1000)	\$ 0.25	Per \$1,000 Assessed Value

Tax Levy/Full Valuation x \$1,000
 \$531,200 /(\$93,717,464/1000) **\$ 5.67 Per \$1,000 Full Value**

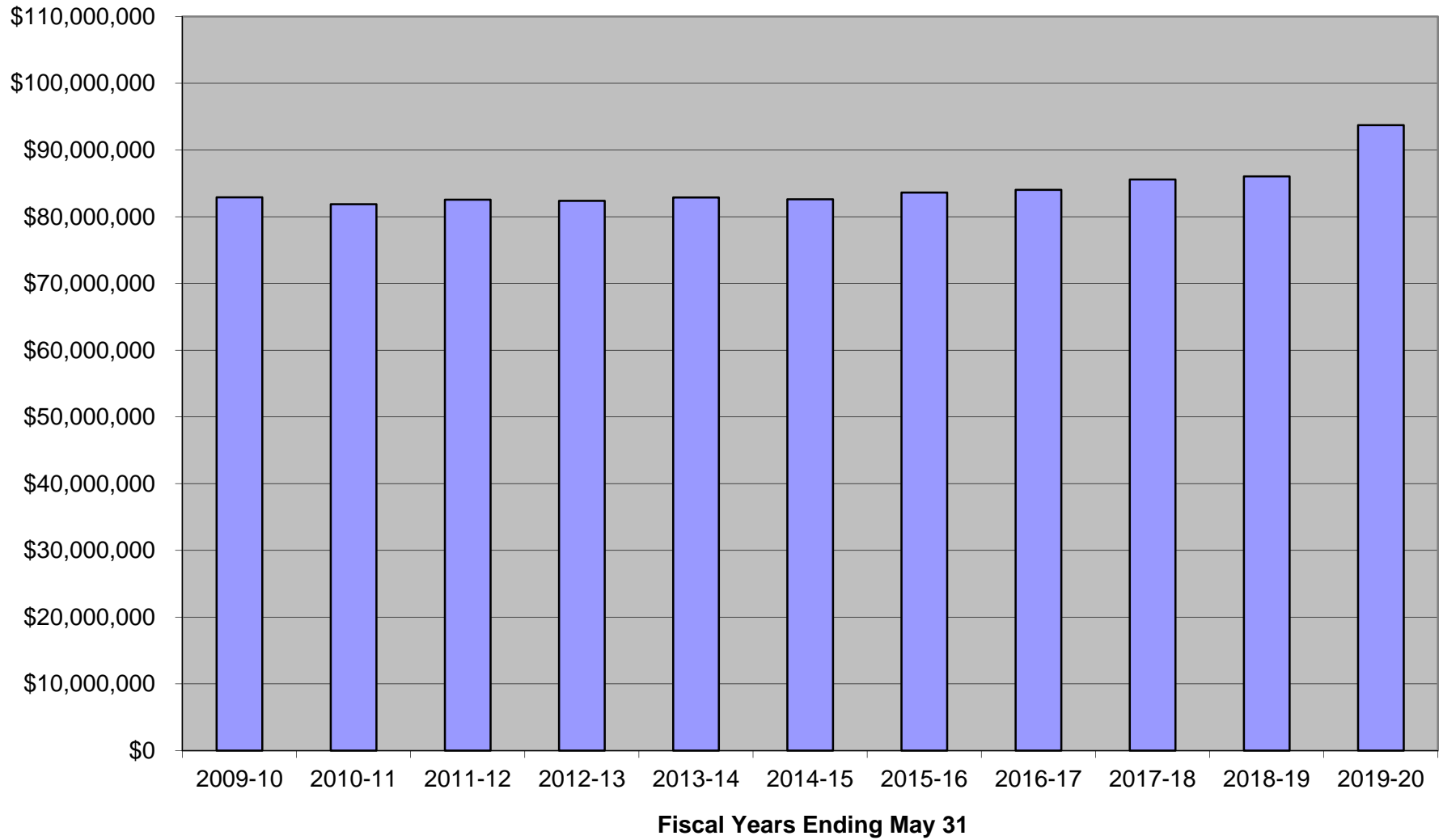
New York State Equalization Rate = 100.00% - Final Village 2018 Rate

***** Deadline Dates*****

- February 6 - Budget Officer to notify heads of Administrative Units to prepare estimates.
- February 20 - Heads of Administrative Units to submit estimates to Budget Officer.
- March 14 **(IF NECESSARY)**- **Adopt Resolution to exceed Tax Levy Limit**
- March 14 - Budget Officer to file tentative budget with Clerk.
- March 14 - Clerk to present tentative budget to Board.
- April 4 - Clerk to publish Notice of Budget Hearing.
- April 9 (prior to) - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- April 9 - **PUBLIC HEARING**
- April 9 (not later than) - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- April 9 - Board to levy Taxes.

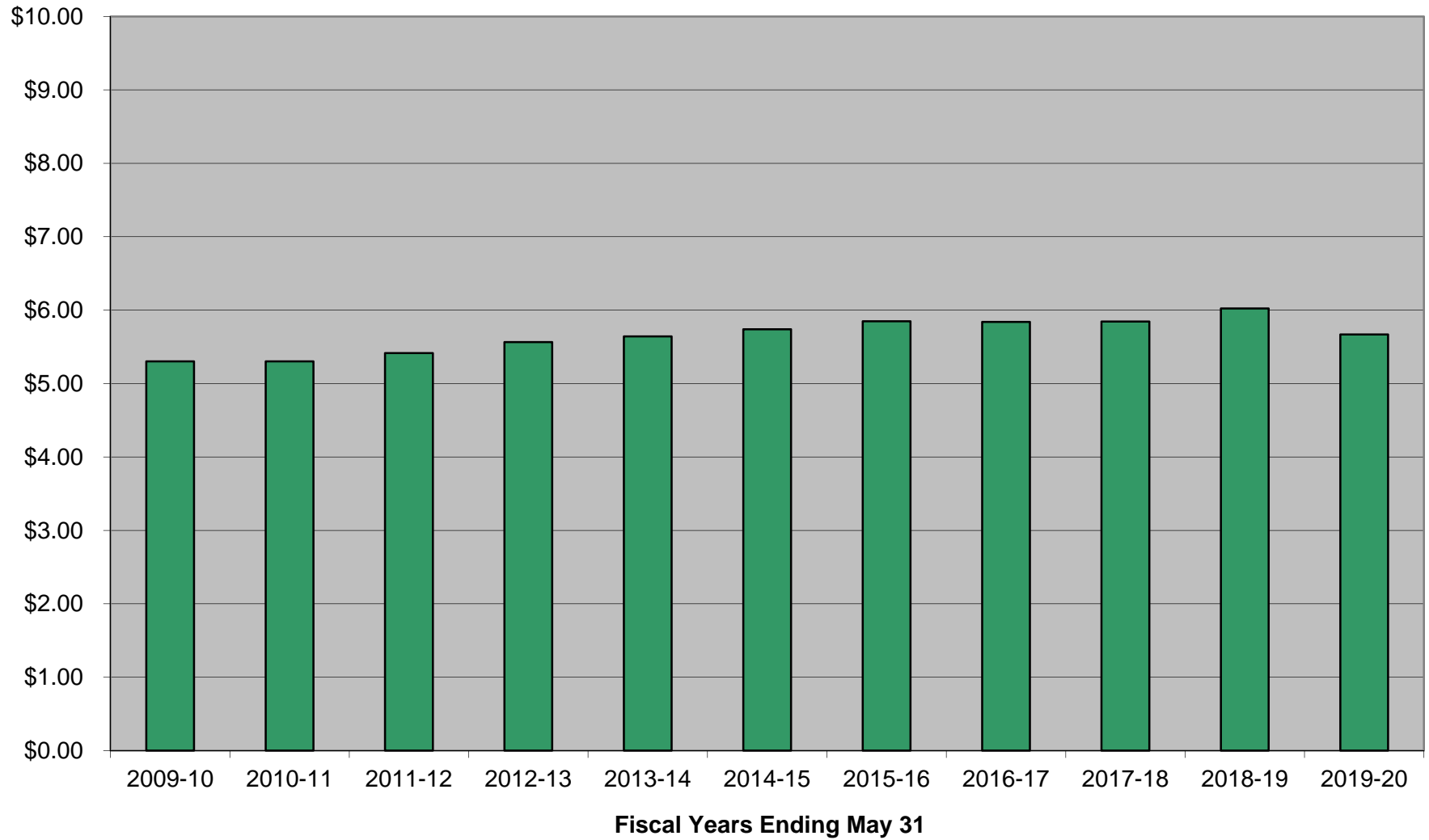
Village of Lima
2019-20 BUDGET

History of Taxable Assessed Value



Village of Lima
2019-20 BUDGET

History of Tax Rate/\$1,000 A.V.



VILLAGE OF LIMA
2019-20 BUDGET

HISTORY OF TAX LEVY AND TAX RATE

Fiscal Year	Tax Levy	% Change from Previous Year Levy	Tax Rate per \$1,000 Assessed	% Change from Previous Year Tax Rate	Assessed Value	% Change from Previous Year Assessed Value	NYS Equalization Rate	Full Value	Tax Rate per \$1,000 Full Value
1998-99	249,877	1.99%	4.68	0.10%	53,474,914	2.11%	96.03%	55,685,634	4.49
1999-00	260,744	4.35%	4.68	-0.06%	55,713,256 ¹	4.19%	100.00%	55,713,256	4.68
2000-01	268,855	3.11%	4.68	0.00%	57,447,467	3.11%	100.00%	57,447,467	4.68
2001-02	279,829	4.08%	4.68	0.04%	59,771,030	4.04%	100.00%	59,771,030	4.68
2002-03	298,553	6.69%	4.91	4.80%	60,849,639	1.80%	97.36%	62,499,629	4.78
2003-04	312,758	4.76%	5.06	3.11%	61,824,186	1.60%	95.00%	65,078,091	4.81
2004-05	357,542	14.32%	5.08	0.40%	70,394,179 ¹	13.86%	100.00%	70,394,179	5.08
2005-06	364,675	2.00%	5.15	1.47%	70,758,299	0.52%	97.00%	72,946,700	5.00
2006-07	415,474	13.93%	5.80	12.48%	71,668,834	1.29%	95.00%	75,440,878	5.51
2007-08	430,829	3.70%	5.22	-9.91%	82,493,608 ¹	15.10%	100.00%	82,493,608	5.22
2008-09	428,456	-0.55%	5.19	-0.70%	82,618,812	0.15%	100.00%	82,618,812	5.19
2009-10	439,504	2.58%	5.30	2.24%	82,892,365	0.33%	100.00%	82,892,365	5.30
2010-11	434,070	-1.24%	5.30	0.00%	81,876,292	-1.23%	100.00%	81,876,292	5.30
2011-12	447,096	3.00%	5.42	2.14%	82,560,421	0.84%	100.00%	82,560,421	5.42
2012-13	458,373	2.52%	5.56	2.76%	82,369,344	-0.23%	100.00%	82,369,344	5.56
2013-14	467,592	2.01%	5.64	1.38%	82,882,631	0.62%	100.00%	82,882,631	5.64
2014-15	474,825	1.55%	5.74	1.74%	82,618,513	-0.32%	100.00%	82,618,513	5.75
2015-16	489,070	3.00%	5.85	1.89%	83,620,713	1.21%	100.00%	83,620,713	5.85
2016-17	490,639	0.32%	5.84	-0.16%	84,024,016	0.48%	100.00%	84,024,016	5.84
2017-18	500,129	1.93%	5.84	0.10%	85,566,831	1.84%	96.00%	89,132,115	5.61
2018-19	518,181	3.61%	6.02	3.04%	86,035,723	0.55%	95.00%	90,563,918	5.72
2019-20 ^B	531,200	2.51%	5.67	-5.89%	93,717,464	8.93%	100.00%	93,717,464	5.67
Amt. Increase	\$ 13,019		\$ (0.35)						
% Increase	2.51%		-5.89%						

Notes: 1 Revaluation.
B Budget.

VILLAGE OF LIMA
2019-20 BUDGET
GENERAL FUND HISTORY

A

Fiscal Year	GENERAL FUND (WITHOUT AMBULANCE FUND)					Fund Balance Used
	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Unreserved Ending Fund Balance General	
2010-11	\$ 319,604	\$673,652	\$ 609,412	\$ (62,967)	\$ 320,877	\$ (1,273)
2011-12	320,877	684,024	645,705	(34,567)	324,978	(4,101)
2012-13	324,978	705,396	613,804	(89,023)	327,547	(2,569)
2013-14	327,547	745,726	815,424	88,268	346,117	(18,570)
2014-15	346,117	740,695	680,396	(105,910)	300,506	45,611
2015-16	300,506	719,040	699,700	(23,997)	295,849	4,657
2016-17	295,849	778,620	818,662	46,154	301,961	(6,112)
2017-18	301,961	770,402	643,299	(98,268)	330,796	(28,835)
2018-19 ^E	330,796	773,681	691,554	(93,000)	319,923	10,873
2019-20 ^B	319,923	759,024	773,745	(93,000)	212,202	107,721

D

GENERAL FUND RESERVES (Without Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
\$ 366,050	\$ 62,967	\$ 429,017
429,017	34,567	463,584
463,584	89,023	552,607
552,607	(88,268)	464,339
464,339	105,910	570,249
570,249	23,997	594,246
594,246	(46,154)	548,092
548,092	98,268	646,360
646,360	93,000	739,360
739,360	93,000	832,360

Notes 1 Net of revenue from sale of backhoe, reserve interest earnings and expenditure for fire truck (\$413,830) and ambulance.

B

Fiscal Year	AMBULANCE FUND					Fund Balance Used
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Unreserved Ending Fund Balance General	
2010-11	49,488	145,464	142,703	32,468	84,717	(35,229)
2011-12	84,717	142,163	121,128	(12,039)	93,713	(8,996)
2012-13	93,713	149,821	82,513	(81,752)	79,269	14,444
2013-14	79,269	136,903	100,456	(22,542)	93,174	(13,904)
2014-15	93,174	111,405	78,000	(41,620)	84,959	8,214
2015-16	84,959	112,311	75,893	(30,552)	90,825	(5,866)
2016-17	90,825	101,364	183,491	79,806	88,504	2,321
2017-18	88,504	100,630	63,556	(28,544)	97,034	(8,530)
2018-19 ^E	97,034	100,000	79,528	(20,000)	97,506	(472)
2019-20 ^B	97,506	106,943	68,443	(20,000)	116,006	(18,500)

E

AMBULANCE RESERVE (With Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance Ambulance Reserve
50,638	(32,468)	18,170
18,170	12,039	30,209
30,209	81,752	111,961
111,961	22,542	134,503
134,503	41,620	176,123
176,123	30,552	206,675
206,675	(79,806)	126,869
126,869	28,544	155,413
155,413	20,000	175,413
175,413	20,000	195,413

* Please note (\$30,000) Fund Balance in H fund.

** Includes \$13,174 of 2013-14 transfer to ambulance reserve fund that was not made until FY 2014-15

C = A + B

Fiscal Year	TOTAL GENERAL FUND					Fund Balance Used
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Unreserved Ending Fund Balance	
2010-11	369,092	819,116	752,115	(30,499)	405,594	(36,502)
2011-12	405,594	826,187	766,833	(46,606)	418,691	(13,097)
2012-13	418,691	855,217	696,317	(170,775)	406,816	11,875
2013-14	406,816	882,629	915,880	65,726	439,291	(32,475)
2014-15	439,291	852,100	758,396	(147,530)	385,465	53,826
2015-16	385,465	831,351	775,593	(54,549)	386,674	(1,209)
2016-17	386,674	879,984	1,002,153	125,960	390,465	(3,791)
2017-18	390,465	871,032	706,855	(126,812)	427,830	(37,365)
2018-19 ^E	427,830	873,681	771,082	(113,000)	417,429	10,401
2019-20 ^B	417,429	865,967	842,188	(113,000)	328,208	89,221

F = D + E

TOTAL RESERVES		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
416,688	30,499	447,187
447,187	46,606	493,793
493,793	170,775	664,568
664,568	(65,726)	598,842
598,842	147,530	746,372
746,372	54,549	800,921
800,921	(125,960)	674,961
674,961	126,812	801,773
801,773	113,000	914,773
914,773	113,000	1,027,773

G = C + F

TOTAL FUND BALANCE (AUD)
852,781
912,484
1,071,384
1,038,133
1,131,837
1,187,595
1,065,426
1,229,603
1,332,202
1,355,981

E Estimated

B Budgeted

VILLAGE OF LIMA
2019-20 BUDGET
GENERAL FUND TAX RATE ANALYSIS

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 24,962	\$ 0.27	2.88%
Contingency	34,094	0.36	3.93%
All Other	<u>178,218</u>	<u>1.90</u>	<u>20.56%</u>
Total General Government Support	\$ 237,274	\$ 2.53	27.38%
Public Safety:			
Fire	64,500	0.69	7.44%
All Other	<u>510</u>	<u>0.01</u>	<u>0.06%</u>
Total Public Safety	\$ 65,010	\$ 0.69	7.50%
Health	200	0.00	0.02%
Transportation	215,197	2.30	24.83%
Culture & Recreation	26,223	0.28	3.03%
Home & Community Services	68,474	0.73	7.90%
Employee Benefits	103,598	1.11	11.95%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	46,000	0.49	5.31%
Streets (HR-2)	27,000	0.29	3.12%
Fire Department Air Packs (HR-9)	4,500	0.05	0.52%
Park Reserve	2,000	0.02	0.23%
Fire Dept. - Building & Grounds	12,000	0.13	1.38%
Fire Dept. - Misc. Equipment	<u>1,500</u>	<u>0.02</u>	<u>0.17%</u>
Total Transfers	\$ 93,000	\$ 0.99	10.73%
Debt Service - Principal	39,000	0.42	4.50%
Debt Service - Interest	<u>18,769</u>	<u>0.20</u>	<u>2.17%</u>
TOTAL APPROPRIATIONS	<u>\$ 866,745</u>	<u>\$ 9.25</u>	<u>100.00%</u>
Less: Other Revenues	(227,824)	(2.43)	-26.29%
Appropriated Fund Balance	(107,721)	(1.15)	-12.43%
REAL PROPERTY TAX LEVY	\$ 531,200	\$ 5.67	61.29%

*2019-20 Assessed Value = \$ 93,717,464

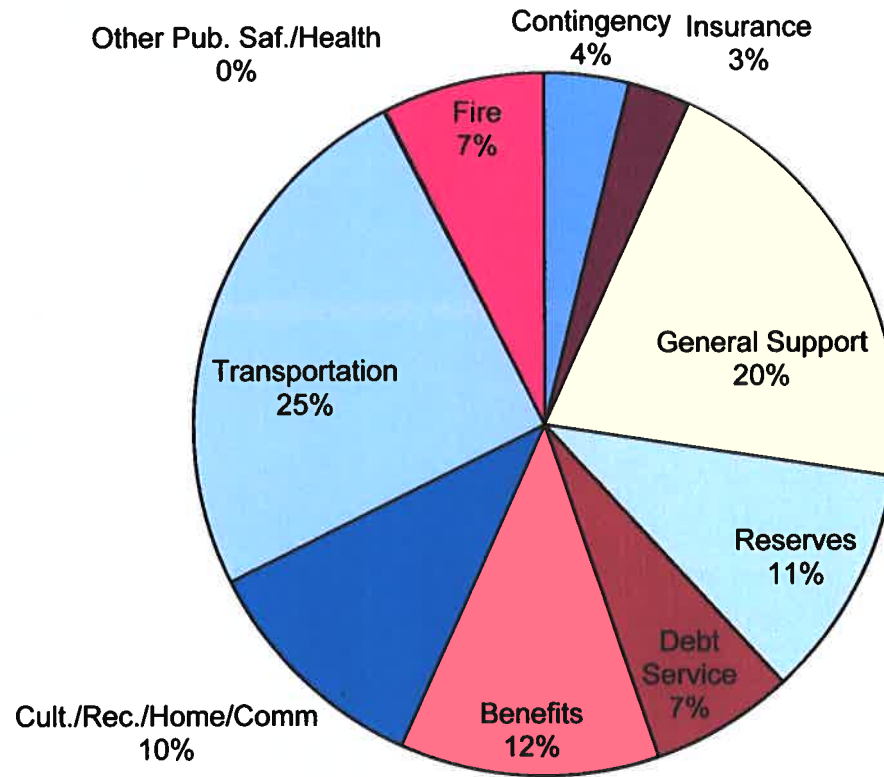
VILLAGE OF LIMA
2019-20 BUDGET

GENERAL FUND BUDGET SUMMARY

	<u>2017-18 Prior Year Actual</u>	<u>2018-19 Current Year Adopted Budget</u>	<u>2018-19 Current Year Projected Year End</u>	<u>2019-20 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 772,634	\$ 844,997	\$ 784,554	\$ 866,745
A510 LESS: Estimated Revenues	270,273	228,628	255,500	227,824
A599 LESS: Appropriated Fund Balance	<u>2,232</u>	<u>98,189</u>	<u>10,874</u>	<u>107,721</u>
A510/1001 TAX LEVY	<u>\$ 500,129</u>	<u>\$ 518,180</u>	<u>\$ 518,181</u>	<u>\$ 531,200</u>

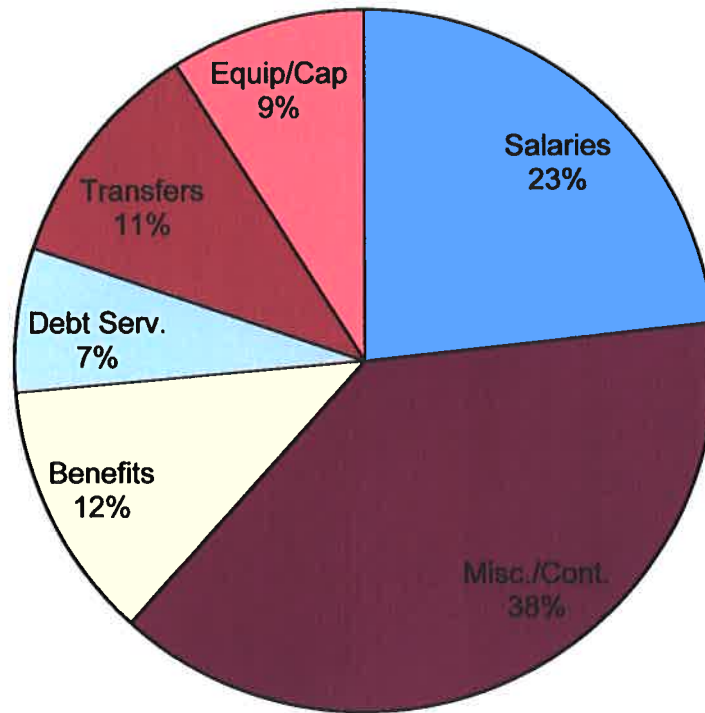
Village of Lima
2019-20 BUDGET

General Fund Expenses by Major Category



Village of Lima
2019-20 BUDGET

General Fund Expenses by Object Code



VILLAGE OF LIMA
2019-20 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
TRUSTEES									
Salary	A1010.1	\$ 8,100	\$ 8,150	\$ 8,150	\$ 8,150	\$ 4,075	\$ 8,150	\$ 8,150	
Contractual	.4	0	0	0	0	0	0	0	
MAYOR									
Salary	A1210.1	4,400	4,500	4,613	4,750	2,375	4,750	4,900	
Contractual	.4	231	100	423	500	100	500	500	
ACCOUNTING									
Contractual	A1320.4	1,115	505	543	1,500	1,500	1,500	1,500	
TREASURER									
Salary	A1325.1	21,538	21,881	23,265	24,195	14,804	24,195	24,896	
Equip./Cap. Outlay	.2	2,326	0	210	500	2,449	2,900	500	
Contractual	.4	10,853	9,867	9,945	11,000	8,619	11,000	11,000	
BUDGET									
Contractual	A1340.4	3,649	3,861	3,876	4,000	4,422	4,422	4,400	
ASSESSMENT									
Salary	A1355.1	0	0	0	0	0	0	0	
Contractual	.4	351	351	350	360	350	360	360	
LAW									
Contractual	A1420.4	7,002	6,975	7,309	7,000	0	7,000	7,334	
ENGINEER									
Contractual	A1440.4	502	0	3,613	2,000	0	1,000	3,000	
ELECTIONS									
Contractual	A1450.4	500	500	0	0	0	1,000	1,000	
PUBLIC WORKS ADMINISTRATION									
Salary	A1490.1	28,658	29,459	32,699	31,101	31,158	31,158	31,950	
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	
Contractual	.4	85	94	62	150	52	150	150	
BUILDINGS									
Contractual	A1620.4	0	0	0	0	0	0	0	
CENTRAL GARAGE									
Salary	A1640.1	55,922	56,241	45,559	52,975	32,566	52,975	51,578	
Equip./Cap. Outlay	.2	0	0	0	1,000	0	1,000	1,000	
Contractual	.4	20,945	16,542	20,839	24,000	13,592	22,000	24,000	

VILLAGE OF LIMA
2019-20 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
UNALLOCATED INSURANCE									
Contractual	A1910.4a	25,827	28,067	20,522	21,322	19,105	21,322	24,962	24,962
Contractual - Ambulance	A1910.4b	0	0	0	0	0	0	0	0
MUNICIPAL ASSOCIATION DUES									
Contractual	A1920.4	1,807	1,882	2,307	2,000	1,807	1,807	2,000	2,000
PURCHASE OF LAND									
Contractual	A1940.4	0	0	0	0	0	0	0	0
GENERAL GOV'T SUPPORT - OTHER									
Contractual	A1989.4	0	0	0	0	0	0	0	0
CONTINGENCY									
Contractual	A1990.4	N/A	N/A	N/A	33,930	0	0	34,094	34,094
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 193,812	\$ 188,975	\$ 184,285	\$ 230,433	\$ 136,974	\$ 196,180	\$ 237,274	\$ 237,274
TRAFFIC CONTROL									
Contractual	A3310.4	244	229	169	500	591	591	500	500
FIRE DEPARTMENT									
Salary	A3410.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	8,435	93,591	20,923	17,000	8,451	17,000	17,600	17,600
Contractual	.4	54,608	87,791	43,350	45,500	21,269	45,500	46,900	46,900
CONTROL OF DOGS									
Salary	A3510.1	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	10	0	0	10	10
TOTAL PUBLIC SAFETY		\$ 63,287	\$ 181,611	\$ 64,442	\$ 63,010	\$ 30,311	\$ 63,091	\$ 65,010	\$ 65,010
REGISTRAR OF VITAL STATISTICS									
Contractual	A4020.4	320	140	180	200	160	160	200	200
AMBULANCE									
Equip./Cap. Outlay	A4540.2	0	145,348	0	0	0	0	0	0
Contractual	A4540.4	39,335	33,157	26,378	0	0	0	0	0
HEALTH - OTHER									
Contractual	A4989.4	0	0	0	0	0	0	0	0
TOTAL HEALTH		\$ 39,655	\$ 178,645	\$ 26,558	\$ 200	\$ 160	\$ 160	\$ 200	\$ 200

VILLAGE OF LIMA
2019-20 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
STREET MAINTENANCE									
Salary	A5110.1	47,248	48,220	51,794	51,666	38,359	51,666	49,654	49,654
Equip./Cap. Outlay	.2	65,682	40,036	0	500	0	500	500	500
Contractual	.4	25,682	20,566	34,292	39,500	13,562	41,000	41,000	41,000
PERMANENT IMPROVEMENTS									
Equip./Cap. Outlay	A5112.2	31,810	25,750	46,854	45,000	45,951	45,951	45,000	45,000
Contractual	.4	0	0	0	0	0	0	0	0
SNOW REMOVAL									
Salary	A5142.1	3,121	10,841	8,693	11,454	4,013	11,454	11,044	11,044
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	12,295	12,830	15,057	17,500	6,511	17,500	17,500	17,500
STREET LIGHTING									
Contractual	A5182.4	40,686	39,376	37,913	39,500	28,228	39,500	40,000	40,000
SIDEWALKS									
Equip./Cap. Outlay	A5410.2	795	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	1,295	1,818	2,391	3,500	460	3,500	9,000	9,000
OFF STREET PARKING									
Equip./Cap. Outlay	A5650.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	500	(805)	(500)	500	500
TOTAL TRANSPORTATION		\$ 228,614	\$ 199,437	\$ 196,994	\$ 210,120	\$ 136,277	\$ 211,571	\$ 215,197	\$ 215,197
PARKS									
Salary	A7110.1	4,672	9,018	7,294	9,959	4,965	9,959	10,198	10,198
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,197	1,091	1,909	2,250	3,356	3,600	2,250	2,250
JOINT YOUTH PROGRAMS									
Contractual	A7320.4	5,000	5,000	6,000	6,000	5,900	5,900	6,000	6,000
HISTORIAN									
Contractual	A7510.4	0	0	0	25	0	0	25	25
CELEBRATIONS									
Contractual	A7550.4	4,093	6,298	4,797	7,000	5,172	7,000	7,000	7,000
ADULT RECREATION									
Contractual	A7620.4	750	750	750	750	0	750	750	750
TOTAL CULTURE & RECREATION		\$ 15,712	\$ 22,157	\$ 20,750	\$ 25,984	\$ 19,393	\$ 27,209	\$ 26,223	\$ 26,223

VILLAGE OF LIMA
2019-20 BUDGET
GENERAL FUND - EXPENDITURES

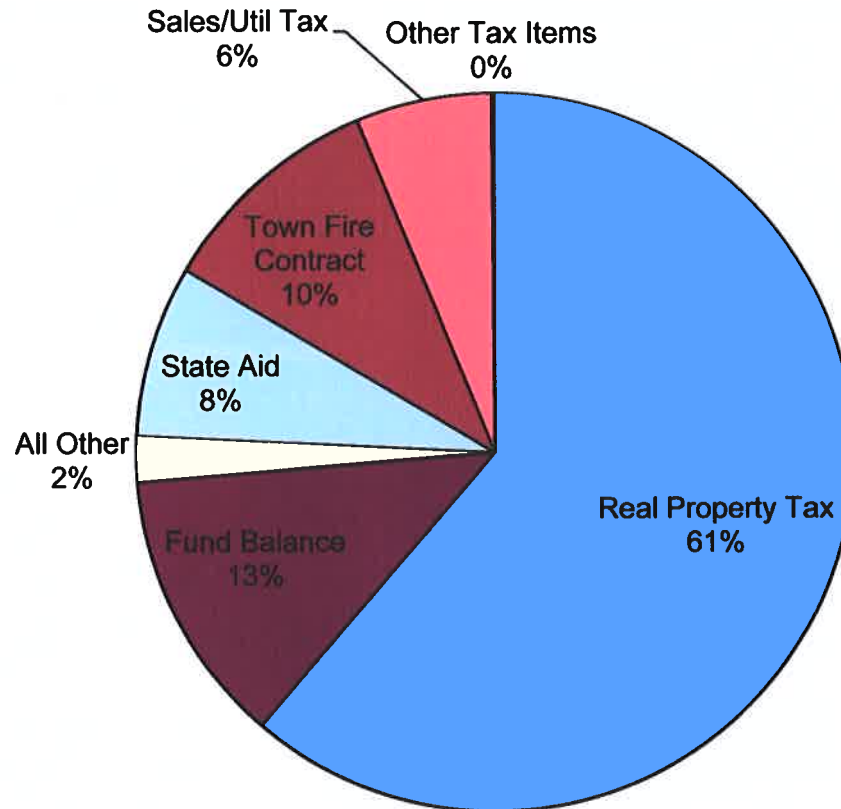
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
ZONING									
Salary	A8010.1	0	0	0	0	0	0	0	0
Contractual	.4	15,850	16,905	17,904	18,000	1,863	18,000	24,000	24,000
PLANNING									
Salary	A8020.1	0	0	0	0	0	0	0	0
Contractual (Master Plan/Revitalization)	.4	3,858	3,186	4,075	6,250	3,384	5,250	5,500	5,500
REFUSE & GARBAGE									
Contractual	A8160.4	2,282	1,928	2,170	5,000	619	4,000	5,000	5,000
STREET CLEANING									
Salary	A8170.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	250	0	250	250	250
COMMUNITY BEAUTIFICATION									
Contractual	A8510.4	3,091	3,096	2,551	3,800	25	3,800	3,800	3,800
DRAINAGE									
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0
Contractual	.4	867	169	0	1,000	0	1,000	1,000	1,000
SHADE TREES									
Contractual	A8560.4	1,670	1,389	2,152	3,500	997	3,500	5,200	5,200
LAWN MOWING									
Salary	A8989.1	4,950	4,078	6,593	9,421	5,133	5,133	9,224	9,224
Equip./Cap. Outlay	.2	13,303	24,435	7,899	12,500	0	12,500	12,500	12,500
Contractual	.4	1,449	902	245	2,000	474	1,800	2,000	2,000
TOTAL HOME & COMMUNITY SERVICES		\$ 47,320	\$ 56,088	\$ 43,589	\$ 61,721	\$ 12,495	\$ 55,233	\$ 68,474	\$ 68,474
EMPLOYEE BENEFITS									
State Retirement	A9010.8	32,902	24,200	25,822	24,661	24,966	24,966	25,796	25,796
Social Security	A9030.8	13,465	14,506	14,763	14,263	13,410	14,263	14,169	14,169
Workmens Comp.	A9040.8	7,165	6,296	4,873	4,644	4,644	4,644	4,910	4,910
Unemployment Ins.	A9050.8	0	0	0	0	0	0	0	0
Hospital & Medical Ins.	A9060.8	38,792	42,918	36,377	57,486	13,663	45,000	58,724	58,724
TOTAL EMPLOYEE BENEFITS		\$ 92,324	\$ 87,920	\$ 81,835	\$ 101,054	\$ 56,683	\$ 88,873	\$ 103,598	\$ 103,598

VILLAGE OF LIMA
2019-20 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO-DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
SERIAL BONDS									
Principal	A9710.6	39,000	39,000	39,000	39,000	0	39,000	39,000	39,000
Interest	A9710.7	25,594	23,888	22,181	20,475	10,238	10,238	18,769	18,769
BOND ANTICIPATION NOTES									
Principal	A9730.6	0	0	0	0	0	0	0	0
Interest	A9730.7	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 64,594	\$ 62,888	\$ 61,181	\$ 59,475	\$ 10,238	\$ 49,238	\$ 57,769	\$ 57,769
Interfund Transfer (Ambulance Fac.)	A9950.9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 745,318	\$ 977,721	\$ 679,634	\$ 751,997	\$ 402,531	\$ 691,554	\$ 773,745	\$ 773,745
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Fire Equipment (HR-3)	A9950.9	40,000	44,000	46,000	46,000	0	46,000	46,000	46,000
Streets (HR-2)	A9950.9	27,000	27,000	27,000	27,000	0	27,000	27,000	27,000
Ambulance (HR-5)	A9950.9	0	0	0	0	0	0	0	0
Highway Garage (HR-6)	A9950.9	0	0	0	0	0	0	0	0
Fire Department Air Packs (HR-9)	A9950.9	4,000	4,000	4,500	4,500	0	4,500	4,500	4,500
Park Reserve	A9950.9	2,000	2,000	2,000	2,000	0	2,000	2,000	2,000
Fire Dept. - Building & Grounds	A9950.9	15,000	12,500	12,000	12,000	0	12,000	12,000	12,000
Fire Dept. - Misc. Equipment	A9950.9	0	1,000	1,500	1,500	0	1,500	1,500	1,500
Lawnmower Reserve	A9950.9	0	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 88,000	\$ 90,500	\$ 93,000	\$ 93,000	\$ 0	\$ 93,000	\$ 93,000	\$ 93,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 833,318	\$ 1,068,221	\$ 772,634	\$ 844,997	\$ 402,531	\$ 784,554	\$ 866,745	\$ 866,745

Village of Lima
2019-20 BUDGET

General Fund Revenues by Major Category



VILLAGE OF LIMA
2019-20 BUDGET
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO-DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
Real Property Taxes	A1001	\$ 489,070	\$ 490,639	\$ 500,129	\$ 518,180	\$ 518,181	\$ 518,181	\$ 531,200	\$ 531,200
Other Payments Lieu of Taxes	A1081	0	0	0	0	0	0	0	0
Interest & Penalties	A1090	2,549	2,533	2,946	1,000	1,427	1,427	1,000	1,000
Sales Tax	A1120	36,205	37,057	38,749	33,000	33,555	33,555	33,000	33,000
Franchises	A1170	20,318	20,949	26,464	20,000	10,167	20,000	20,000	20,000
TOTAL OTHER TAX ITEMS		\$ 59,072	\$ 60,539	\$ 68,159	\$ 54,000	\$ 45,149	\$ 54,982	\$ 54,000	\$ 54,000
Treasurer Fees	A1230	535	390	370	250	390	390	250	250
Safety Inspection Fees	A1560	7,184	2,622	1,460	2,000	1,496	2,000	2,000	2,000
Vital Statistics Fees	A1603	320	140	180	200	200	200	200	200
Ambulance Charges	A1640	0	0	0	0	0	0	0	0
Zoning Fees	A2110	600	0	1,125	150	225	225	150	150
TOTAL DEPARTMENTAL INCOME		\$ 8,639	\$ 3,152	\$ 3,135	\$ 2,600	\$ 2,311	\$ 2,815	\$ 2,600	\$ 2,600
Fire Protection	A2262a	95,806	96,123	95,957	65,000	0	65,000	65,000	65,000
Debt Service Ambulance Facility	A2262b	0	0	0	24,738	0	24,738	23,884	23,884
Misc. Rev. - Other Govts.	A2389	4,651	6,110	6,957	4,000	5,172	5,200	4,000	4,000
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL CHARGES		\$ 100,457	\$ 102,233	\$ 102,914	\$ 93,738	\$ 5,172	\$ 94,938	\$ 92,884	\$ 92,884
Interest & Earnings	A2401	400	384	419	150	421	450	200	200
TOTAL USE OF MONEY & PROPERTY		\$ 400	\$ 384	\$ 419	\$ 150	\$ 421	\$ 450	\$ 200	\$ 200
Business & Occupational Licenses	A2501	495	495	545	100	315	315	100	100
Other Licenses	A2545	0	0	0	0	0	0	0	0
Other Permits	A2590	0	0	0	0	0	0	0	0
TOTAL LICENSES AND PERMITS		\$ 495	\$ 495	\$ 545	\$ 100	\$ 315	\$ 315	\$ 100	\$ 100
Fines & Forfeitures	A2610	0	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Scrap & Materials	A2650	0	0	0	10	0	0	10	10
Sale of Equipment	A2665	587	64,740	5,400	0	9,450	9,450	0	0
Insurance Recoveries	A2680	0	127	0	10	336	336	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 587	\$ 64,867	\$ 5,400	\$ 20	\$ 9,786	\$ 9,786	\$ 20	\$ 20
Refunds - Prior Yrs. Exps.	A2701	0	0	1,223	10	2,686	2,686	10	10
Miscellaneous	A2770	2,645	2,106	8,533	1,000	10,530	10,530	1,000	1,000
TOTAL MISCELLANEOUS		\$ 2,645	\$ 2,106	\$ 9,756	\$ 1,010	\$ 13,216	\$ 13,216	\$ 1,010	\$ 1,010

VILLAGE OF LIMA
2019-20 BUDGET
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
State Aid - Per Capita	A3001	17,324	15,047	15,980	14,000	15,047	15,047	14,000	14,000
State Aid - Mortgage Tax	A3005	8,540	11,125	15,053	8,000	4,914	8,000	8,000	8,000
State Aid - FEMA & STAR	A3089	0	2,283	2,059	10	0	0	10	10
State Aid - CHIPS	A3501	31,810	25,750	46,853	45,000	45,951	45,951	45,000	45,000
State Aid - Youth Programs	A3820	0	0	0	0	0	0	0	0
Building & Fire Code Aid	A3989	0	0	0	0	0	0	0	0
TOTAL STATE AID		\$ 57,674	\$ 54,205	\$ 79,945	\$ 67,010	\$ 65,912	\$ 68,998	\$ 67,010	\$ 67,010
Federal Aid - Snow Emergency	A4589	0	0	0	0	0	0	0	0
TOTAL FEDERAL AID		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer - Debt Service	A5031	0	0	0	0	0	0	0	0
Interfund Transfer - Amb. Debt Service	A5031	0	0	0	10,000	581	10,000	10,000	10,000
Interfund Transfer - Ambulance Fund	A5031	0	0	0	0	0	0	0	0
Interfund Transfer - Joint Youth	A5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 581	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL REVENUES		\$ 719,039	\$ 778,620	\$ 770,402	\$ 746,808	\$ 661,044	\$ 773,681	\$ 759,024	\$ 759,024

VILLAGE OF LIMA
2019-20 BUDGET

GENERAL FUND - UNRESERVED FUND BALANCE ESTIMATE*
(without Ambulance Fund)

YEAR ENDING MAY 31, 2019

		<u>2018-19 Budget</u>	<u>Year-to-Date 01-31-19</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2018	A-909	\$ 330,796	\$ 330,796	\$ 330,796	
Plus Estimated Revenues and Receipts	A-980	746,808	661,044	773,681	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>844,997</u>	<u>402,531</u>	<u>784,554</u>	
Estimated Ending Fund Balance		<u>\$ 232,607</u>	<u>\$ 589,309</u>	<u>\$ 319,922</u>	100%
Estimated Amount of Fund Balance Used		\$ 98,189		\$ 10,874	
APPROPRIATED FUND BALANCE	A-599	\$ 98,189		\$ 107,721	33.67%
		<i>2018-19</i>		<i>2019-20</i>	
Unappropriated Fund Balance	A-909 - A-599			\$ 212,202	66.33%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 65,380	

* VILLAGE LAW, SECTION 5-506 (1-C) - The tentative budget shall consist of the following schedules and statements: A schedule of cash surpluses estimated to be on hand at the close of the current fiscal year, classified by fund, after deducting claims, amounts and demands estimated to be payable therefrom. Such schedule shall not include surplus of any fund established as a result of the issuance and sale of obligations pursuant to the provisions of the Local Finance Law.

VILLAGE OF LIMA
2019-20 BUDGET

AMBULANCE FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Ending Fund Balance
2008-09	\$ 0	38,426	550	-	37,876
2009-10	37,876	120,839	131,133	21,906	49,488
2010-11	49,488	145,464	142,703	32,468	84,717
2011-12	84,717	142,163	121,128	(12,039) ¹	93,713
2012-13	93,713	149,821	82,513	(81,752) ¹	79,269
2013-14	79,269	136,903	100,456	(22,542)	93,174
2014-15	93,174	111,405	78,000	(41,620)	84,959
2015-16	84,959	112,311	75,893	(30,552)	90,824
2016-17	90,824	101,364	183,491	79,806	88,504
2017-18	88,504	100,630	63,556	(28,544)	97,033
2018-19 ^E	97,033	100,000	99,528	-	97,504
2019-20 ^B	97,504	106,943	106,943	-	97,504

Notes: E Estimated.
B Budgeted.
1 Transfer to Reserves.

VILLAGE OF LIMA
2019-20 BUDGET

AMBULANCE FUND - EXPENDITURES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
AMBULANCE									
AM4540.2	Equip./Cap. Outlay	0	0	0	8,500	831	831	8,500	8,500
.4	Contractual	0	0	0	19,443	19,697	19,697	19,443	19,443
AM4989.4	Contractual (MedEx)	\$ 30,274	\$ 24,437	\$ 27,223	\$ 49,000	\$ 19,210	\$ 49,000	\$ 49,000	\$ 49,000
AM9950.9	Transfer to General Fund	44,172	49,248	34,878	0	0	0	0	0
AM9950.9	Transfer to General Fund Ambulance Debt Service	0	0	10,000	10,000	0	10,000	10,000	10,000
AM9950.9	Transfer to Ambulance Reserve	32,000	30,000	20,000	20,000	0	20,000	20,000	20,000
AM9950.9	Transfer to Ambulance Buildings & Grounds Reserve	0	0	0	0	0	0	0	0
TOTAL EXPENSES		\$ 106,446	\$ 103,685	\$ 92,100	\$ 106,943	\$ 19,210	\$ 99,528	\$ 106,943	\$ 106,943

AMBULANCE FUND - REVENUES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
AM1640	Ambulance Income	\$ 112,311	\$ 101,364	\$ 100,630	\$ 106,943	\$ 74,925	\$ 100,000	\$ 106,943	\$ 106,943
AM5031	Transfer from General Fund	0	0	0	0	0	0	0	0
TOTAL REVENUES		\$ 112,311	\$ 101,364	\$ 100,630	\$ 106,943	\$ 74,925	\$ 100,000	\$ 106,943	\$ 106,943

VILLAGE OF LIMA
2019-20 BUDGET

WATER FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance
1998-99	124,031	291,027	313,873	-	101,185
1999-00	101,185	328,795	314,880	(1)	115,099
2000-01	115,099	331,960	274,750	153,964 ¹	326,273
2001-02	326,273	332,951	318,473	1	340,752
2002-03	340,752	324,120	288,254	-	376,618
2003-04	376,618	301,609	251,172	-	427,055
2004-05	427,055	314,442	270,442	(2)	471,053
2005-06	471,053	305,690	245,529	2	531,216
2006-07	531,216	301,380	253,257	(1)	579,338
2007-08	579,338	306,818	279,274	(221,985) ²	384,897
2008-09	384,897	288,154	324,254	60,996 ³	409,793
2009-10	409,793	295,749	297,600	14,765 ³	422,707
2010-11	422,707	274,418	266,429	(7,141) ³	423,555
2011-12	423,555	293,355	262,330	(1,762) ³	452,818
2012-13	452,818	283,618	266,821	(2,670) ³	466,945
2013-14	466,945	308,526	292,087	18,192 ³	501,576
2014-15	501,576	269,874	280,815	(1,988) ³	488,648
2015-16	488,648	278,008	331,333	44,028 ³	479,350
2016-17	479,350	291,098	329,710	28,839 ³	469,577
2017-18	469,577	342,487	446,754	99,179 ³	464,489
2018-19 ^E	464,489	411,647	445,203		430,933
2019-20 ^B	430,933	385,155	374,541	-	441,546

4 Quarter Billing

Water Purchased (x1,000 Gals.)	Water Billed (x1,000 Gals.)	Effective Cost per 1,000 Gals. Sold	Metered Water Sales	Effective Rate per 1,000 Gals. Billed
77,173	62,283	5.039	257,288	4.131
74,920	65,056	4.840	271,900	4.179
71,280	62,254	4.413	264,027	4.241
78,190	63,831	4.989	267,157	4.185
65,012	62,507	4.612	272,121	4.353
71,718	60,798	4.131	252,717	4.157
76,841	61,429	4.403	266,403	4.337
73,222	59,274	4.142	252,794	4.265
71,772	55,940	4.527	237,956	4.254
70,199	57,643	4.845	246,630	4.279
76,369	53,529	6.058	232,293	4.340
72,669	52,815	5.635	233,537	4.422
73,291	54,023	4.932	238,601	4.417
66,831	53,562	4.898	239,439	4.470
65,455	51,403	5.191	234,663	4.565
67,055	59,467	4.912	233,251	3.922
70,975	63,802	4.401	238,152	3.733
70,338	49,583	6.682	245,919	4.960
71,376	47,389	6.958	254,283	5.366
74,360	48,296	9.250	254,283	5.265*
			325,000	
			325,000	

- Notes:
- 1 Residual Equity Transfers.
 - 2 Adjustment to exclude Capital Reserves
 - 3 Net of Reserve Interest Earnings and Reserve Expenditures.
 - E Estimated.
 - B Budgeted.
 - * January 1, 2018 Rates = \$5.50 V/\$6.58 T

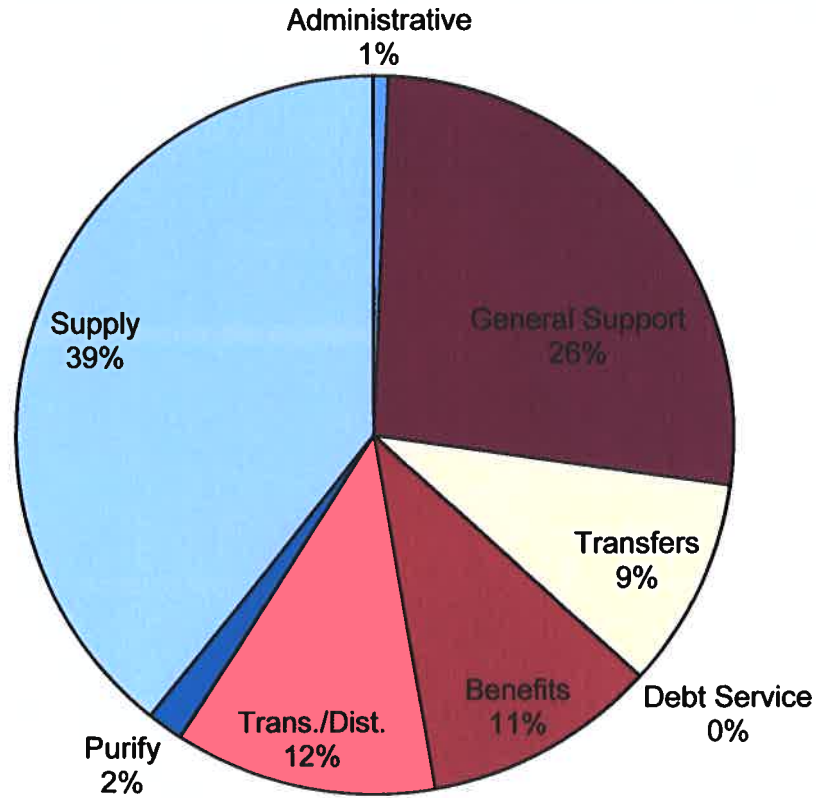
VILLAGE OF LIMA
2019-20 BUDGET

WATER FUND BUDGET SUMMARY

	2017-18 Prior Year Actual	2018-19 Current Year Adopted Budget	2018-19 Current Year Projected Year End	2019-20 Budget
F960 BUDGETED APPROPRIATIONS	\$ 446,754	\$ 366,083	\$ 445,203	\$ 374,541
F510 LESS: Estimated Revenues	342,487	307,130	411,647	385,155
F599 LESS: Appropriated Fund Balance	<u>104,267</u>	<u>58,953</u>	<u>33,556</u>	<u>(10,614)</u>
F510/1001 TAX LEVY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

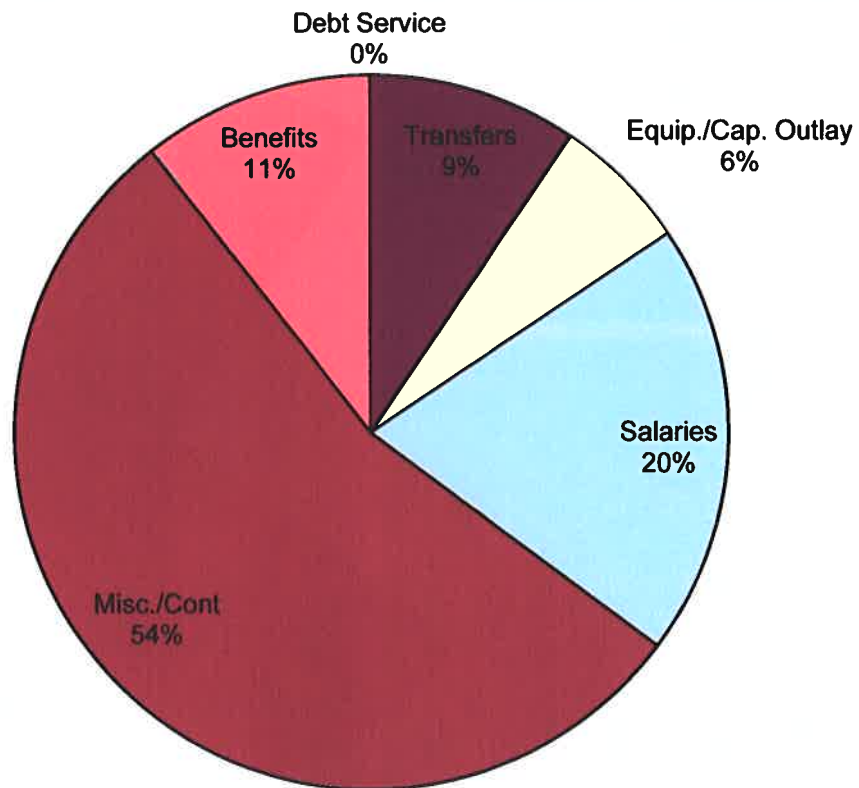
Village of Lima
2019-20 BUDGET

Water Fund Expenses by Major Category



Village of Lima
2019-20 BUDGET

Water Fund Expenses by Object Code



VILLAGE OF LIMA
2019-20 BUDGET
WATER FUND - EXPENDITURES

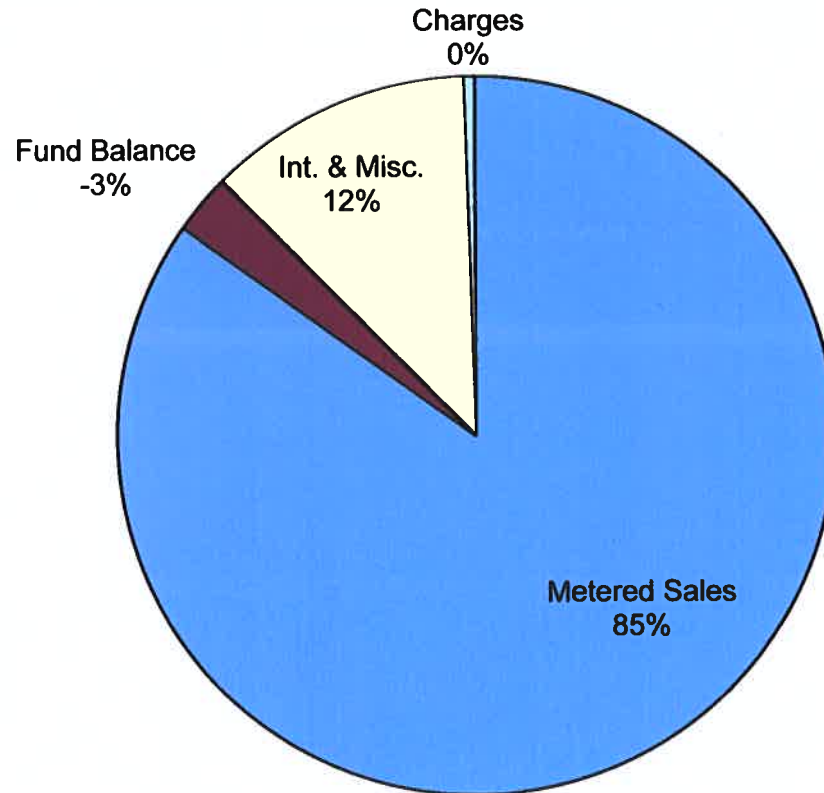
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
BOARD OF TRUSTEES									
Salary	F1010.1	\$ 4,050	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075
MAYOR									
Salary	F1210.1	2,200	2,250	2,306	2,375	2,375	2,375	2,450	2,450
ACCOUNTING									
Contractual	F1320.4	750	750	250	750	750	750	750	750
TREASURER									
Salary	F1325.1	14,970	15,505	15,770	15,608	9,329	15,608	16,192	16,192
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0
BUDGET OFFICER									
Contractual	F1340.4	2,850	2,895	3,000	3,000	3,000	3,000	3,300	3,300
LAW									
Contractual	F1420.4	3,200	3,300	3,325	3,350	0	3,350	3,333	3,333
ENGINEER									
Contractual	F1440.4	0	0	0	1,000	5,479	5,479	2,000	2,000
PUBLIC WORKS									
Salary	F1490.1	28,600	29,458	33,022	31,101	13,291	31,101	31,950	31,950
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0
UNALLOCATED INSURANCE									
Contractual	F1910.4	5,559	5,820	5,755	5,793	4,336	4,336	4,614	4,614
CONTINGENCY									
Contractual	F1990.4	N/A	N/A	N/A	30,053	0	0	30,822	30,822
TOTAL GENERAL GOVERNMENT		\$ 62,179	\$ 64,054	\$ 67,504	\$ 97,105	\$ 42,636	\$ 70,074	\$ 99,486	\$ 99,486
WATER ADMINISTRATION									
Salary	F8310.1	824	970	1,283	1,304	1,753	1,753	1,263	1,263
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,300	1,300	1,304	1,300	628	1,300	1,300	1,300
SUPPLY, POWER & PUMPING									
Salary	F8320.1	3,911	3,482	5,033	7,033	2,299	7,033	6,947	6,947
Equip./Cap. Outlay	.2	790	0	135,354	0	0	0	0	0
Contractual	.4	136,375	158,347	158,597	135,000	267,446	267,446	140,000	140,000

VILLAGE OF LIMA
2019-20 BUDGET
WATER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
PURIFICATION									
Equip./Cap. Outlay	F8330.2	700	0	0	500	0	500	500	500
Contractual	.4	5,716	5,476	5,961	5,500	3,165	5,500	5,500	5,500
TRANSM. & DISTRIBUTION									
Salary	F8340.1	7,277	5,665	6,295	10,625	2,692	10,625	10,486	10,486
Equip./Cap. Outlay	.2	58,551	40,509	13,490	22,500	5,133	7,500	22,500	22,500
Contractual	.4	11,206	6,435	6,156	11,500	4,609	11,500	11,500	11,500
TOTAL HOME & COMMUNITY		\$ 226,651	\$ 222,183	\$ 333,473	\$ 195,262	\$ 287,725	\$ 313,157	\$ 199,996	\$ 199,996
EMPLOYEE BENEFITS									
State Retirement	F9010.8	10,811	9,859	10,054	10,168	10,168	10,168	10,842	10,842
Social Security	F9030.8	4,655	4,621	5,184	5,776	2,909	5,776	5,863	5,863
Workers Compensation	F9040.8	2,386	2,286	1,764	1,621	1,621	1,621	1,762	1,762
Unemployment Ins.	F9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	F9060.8	17,151	19,207	21,276	20,651	15,071	20,651	21,093	21,093
TOTAL EMPLOYEE BENEFITS		\$ 35,003	\$ 35,973	\$ 38,278	\$ 38,216	\$ 29,769	\$ 38,216	\$ 39,560	\$ 39,560
DEBT SERVICE - Last bond paid in full 05-15-04									
SB - Principal	F9710.6	0	0	0	0	0	0	0	0
SB - Interest	.7	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 323,833	\$ 322,210	\$ 439,254	\$ 330,583	\$ 360,129	\$ 421,447	\$ 339,041	\$ 339,041
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Debt Service	F9905.9	0	0	0	0	0	0	0	0
Capital Reserve (HR-1)	F9950.9	7,500	7,500	7,500	35,500	23,756	23,756	35,500	35,500
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 7,500	\$ 7,500	\$ 7,500	\$ 35,500	\$ 23,756	\$ 23,756	\$ 35,500	\$ 35,500
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 331,333	\$ 329,710	\$ 446,754	\$ 366,083	\$ 383,886	\$ 445,203	\$ 374,541	\$ 374,541

Village of Lima
2019-20 BUDGET

Water Fund Revenues by Major Category



VILLAGE OF LIMA
2019-20 BUDGET
WATER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
Metered Water Sales	F2140	\$ 242,054	\$ 246,497	\$ 253,650	\$ 250,000	\$ 257,439	\$ 325,000	\$ 325,000	\$ 325,000
Metered Sales-Other Govt.	F2141	8,375	11,608	17,181	9,000	9,816	11,000	11,000	11,000
Water Service Charge	F2144	4,150	540	40	500	15	15	500	500
Water Service Chg-Other Govt.	F2145	2,959	1,112	3,497	1,500	1,215	1,500	1,500	1,500
Interest & Penalties	F2148	3,646	3,369	4,961	2,000	4,049	5,000	3,000	3,000
TOTAL HOME & COMMUNITY SERVICES		\$ 261,185	\$ 263,127	\$ 279,330	\$ 263,000	\$ 272,534	\$ 342,515	\$ 341,000	\$ 341,000
Interest & Earnings	F2401	228	217	224	100	255	275	125	125
TOTAL USE OF MONEY & PROPERTY		\$ 228	\$ 217	\$ 224	\$ 100	\$ 255	\$ 275	\$ 125	\$ 125
Sale of Equipment	F2665	0	11,160	0	10	6,300	6,300	10	10
Insurance Recoveries	F2680	0	0	0	10	0	0	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 11,160	\$ 0	\$ 20	\$ 6,300	\$ 6,300	\$ 20	\$ 20
Refund of Prior Yr. Exp.	F2701	0	0	86	10	0	0	10	10
Miscellaneous	F2770	16,595	16,595	62,847	44,000	62,557	62,557	44,000	44,000
TOTAL MISCELLANEOUS		\$ 16,595	\$ 16,595	\$ 62,933	\$ 44,010	\$ 62,557	\$ 62,557	44,010	44,010
Interfund Transfer	F5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 278,008	\$ 291,098	\$ 342,487	\$ 307,130	\$ 341,646	\$ 411,647	\$ 385,155	\$ 385,155

VILLAGE OF LIMA
2019-20 BUDGET

WATER FUND - UNRESERVED FUND BALANCE ESTIMATE*

YEAR ENDING MAY 31, 2019

		<u>2018-19 Budget</u>	<u>Year-to-Date 01-31-19</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2018	F-909	\$ 464,489	\$ 464,489	\$ 464,489	
Plus Estimated Revenues and Receipts	F-980	307,130	341,646	411,647	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>366,083</u>	<u>383,886</u>	<u>445,203</u>	
Estimated Ending Fund Balance		<u>\$ 405,536</u>	<u>\$ 422,249</u>	<u>\$ 430,933</u>	100%
Estimated Amount of Fund Balance Used		58,953		33,556	
APPROPRIATED FUND BALANCE	F-599	\$ 58,953		\$ (10,614)	-2.46%
		<i>2018-19</i>		<i>2019-20</i>	
Unappropriated Fund Balance	F-909 - F-599			\$ 441,547	102.46%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 111,301	

* VILLAGE LAW, SECTION 5-506 (1-C) - The tentative budget shall consist of the following schedules and statements: A schedule of cash surpluses estimated to be on hand at the close of the current fiscal year, classified by fund, after deducting claims, amounts and demands estimated to be payable therefrom. Such schedule shall not include surplus of any fund established as a result of the issuance and sale of obligations pursuant to the provisions of the Local Finance Law.

VILLAGE OF LIMA
2019-20 BUDGET

SEWER FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance	Sewer Rents	State O&M Aid
1998-99	140,225	222,849	168,562		194,512	208,536	-
1999-00	194,512	231,817	197,071	-	229,258	217,347	-
2000-01	229,258	260,010	228,235	6,659 ¹	267,692	238,851	-
2001-02	267,692	316,534	208,164	1	376,063	238,095	-
2002-03	376,063	288,294	275,878	-	388,479	272,919	-
2003-04	388,479	282,456	300,447	1	370,489	263,671	-
2004-05	370,489	280,526	306,448	(1)	344,566	271,288	-
2005-06	344,566	274,720	301,207	(1)	318,078	263,741	-
2006-07	318,078	269,549	315,817	1	271,811	258,988	-
2007-08	271,811	299,708	313,062	(8,404) ²	250,052	291,535	-
2008-09	250,052	325,592	317,914	(95) ³	257,635	319,439	-
2009-10	257,635	363,694	305,850	(49) ³	315,430	357,708	-
2010-11	315,430	362,803	316,872	(3,050) ³	358,311	356,919	-
2011-12	358,311	360,742	322,863	(5,034) ³	391,156	354,636	-
2012-13	391,156	355,328	340,034	(5,599) ³	400,852	351,783	-
2013-14	400,852	361,881	372,473	23,613 ³	413,873	361,753	-
2014-15	413,873	366,414	349,707	(6,235) ³	424,345	359,406	-
2015-16	424,345	381,012	389,827	(562) ³	414,968	358,243	-
2016-17	414,968	388,197	357,641	(28,905) ³	416,618	361,076	-
2017-18	416,618	360,504	393,333	39,715 ³	423,504	355,557	-
2018-19 ^E	423,504	388,414	381,903		430,015	380,000	
2019-20 ^B	430,015	380,420	411,985	-	398,450	375,000	-

- Notes:
- 1 Residual Equity Transfers.
 - 2 Adjustment to exclude Capital Reserves
 - 3 Net of Reserve Interest Earnings and Reserve Expenditures.
 - E Estimated.
 - B Budgeted.

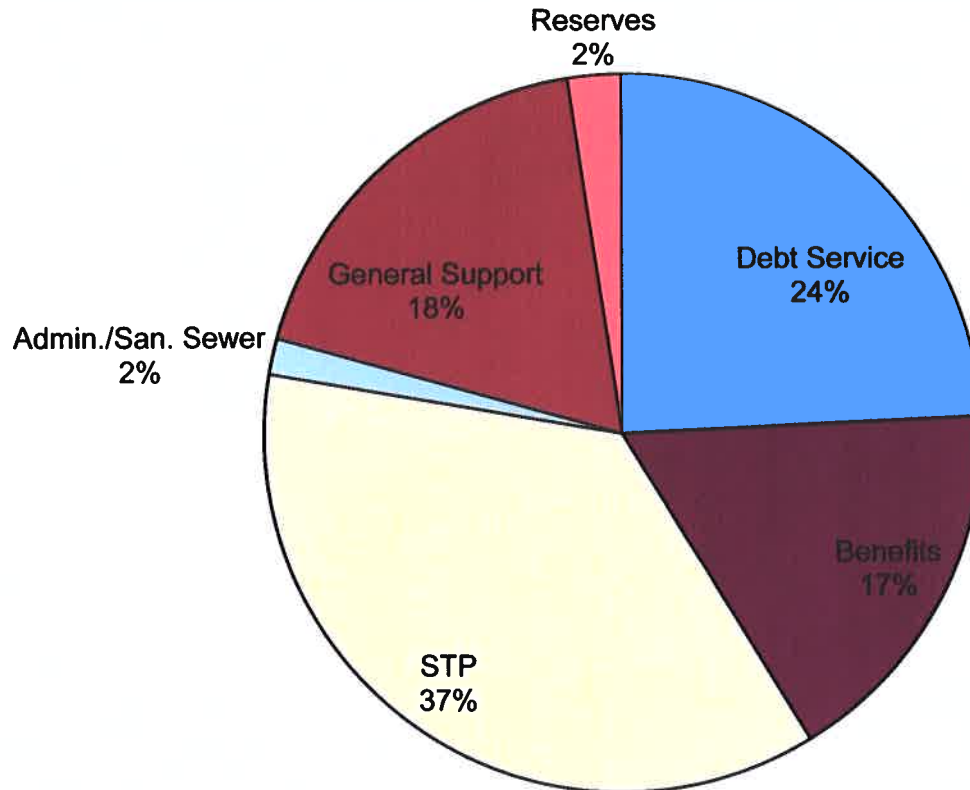
VILLAGE OF LIMA
2019-20 BUDGET

SEWER FUND BUDGET SUMMARY

	<u>2017-18 Prior Year Actual</u>	<u>2018-19 Current Year Adopted Budget</u>	<u>2018-19 Current Year Projected Year End</u>	<u>2019-20 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 393,333	\$ 415,492	\$ 381,903	\$ 411,985
G510 LESS: Estimated Revenues	360,504	354,895	388,414	380,420
G599 LESS: Appropriated Fund Balance	<u>32,829</u>	<u>60,597</u>	<u>(6,511)</u>	<u>31,565</u>
G510/1001 TAX LEVY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

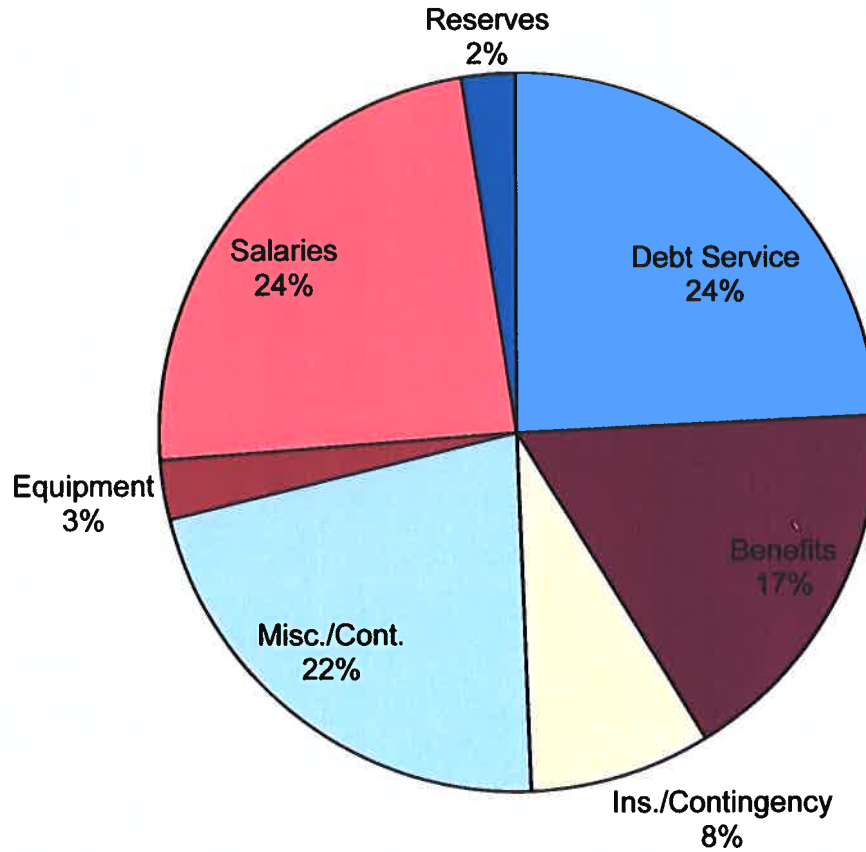
Village of Lima
2019-20 BUDGET

Sewer Fund Expenses by Major Category



Village of Lima
2019-20 BUDGET

Sewer Fund Expenses by Object Code



VILLAGE OF LIMA
2019-20 BUDGET
SEWER FUND - EXPENDITURES

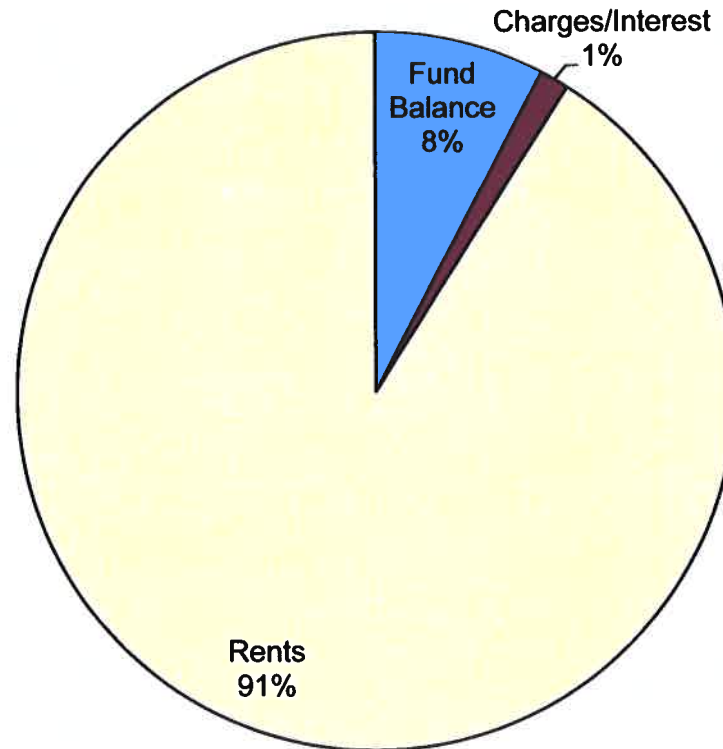
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
BOARD OF TRUSTEES									
Salary	G1010.1	\$ 4,050	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	
MAYOR									
Salary	G1210.1	2,200	2,250	2,306	2,375	2,375	2,450	2,450	
ACCOUNTING									
Contractual	G1320.4	750	750	250	750	750	750	750	
TREASURER									
Salary	G1325.1	14,970	15,505	15,770	15,608	9,292	16,192	16,192	
Contractual	.4	0	0	0	0	0	0	0	
BUDGET OFFICER									
Contractual	G1340.4	2,850	2,895	3,000	3,000	3,000	3,000	3,000	
EFC ADMINISTRATION FEE									
Contractual	G1380.4	3,524	3,336	3,150	2,962	2,962	2,762	2,762	
LAW									
Contractual	G1420.4	3,900	4,000	4,025	4,050	0	4,333	4,333	
ENGINEER									
Contractual	G1440.4	0	0	0	1,000	1,066	1,000	1,000	
PUBLIC WORKS									
Salary	G1490.1	6,356	6,546	6,487	6,911	5,256	7,100	7,100	
Contractual	.4	0	0	0	0	0	0	0	
UNALLOCATED INSURANCE									
Contractual	G1910.4	8,215	8,316	8,350	10,143	6,123	6,142	6,142	
CONTINGENCY									
Contractual	G1990.4	N/A	N/A	N/A	27,636	0	27,458	27,458	
TOTAL GENERAL GOVERNMENT		\$ 46,815	\$ 47,674	\$ 47,413	\$ 78,510	\$ 34,899	\$ 75,262	\$ 75,262	

VILLAGE OF LIMA
2019-20 BUDGET
SEWER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO-DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
SEWER ADMINISTRATION									
Salary	G8110.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,300	1,300	1,325	1,300	768	1,300	1,300	1,300
SANITARY SEWERS									
Salary	G8120.1	1,915	1,672	2,771	3,612	476	3,612	2,869	2,869
Equip./Cap. Outlay	.2	0	0	0	1,000	642	1,000	1,000	1,000
Contractual	.4	0	1,371	0	1,500	403	1,500	1,500	1,500
SEWAGE TREATMENT DISP.									
Salary	G8130.1	82,056	84,521	87,908	90,054	52,891	90,054	65,133	65,133
Equip./Cap. Outlay	.2	20,469	1,644	5,000	10,000	0	3,000	10,000	10,000
Contractual	.4	87,515	68,911	97,965	70,000	50,899	70,000	75,000	75,000
TOTAL HOME & COMMUNITY		\$ 193,256	\$ 159,418	\$ 194,968	\$ 177,466	\$ 106,079	\$ 170,466	\$ 156,803	\$ 156,803
EMPLOYEE BENEFITS									
State Retirement	G9010.8	18,621	16,875	17,235	17,901	17,901	17,901	16,091	16,091
Social Security	G9030.8	8,465	8,695	9,085	10,672	6,525	10,672	8,710	8,710
Workers Compensation	G9040.8	3,935	3,762	2,918	2,756	2,756	2,756	2,349	2,349
Unemployment Ins.	G9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	G9060.8	14,974	16,768	18,573	16,693	15,071	16,693	42,820	42,820
TOTAL EMPLOYEE BENEFITS		\$ 45,995	\$ 46,100	\$ 47,811	\$ 48,022	\$ 42,252	\$ 48,022	\$ 69,970	\$ 69,970
DEBT SERVICE									
SB - Principal	G9710.6	75,000	75,000	75,000	80,000	80,000	80,000	80,000	80,000
SB - Interest	G9710.7	25,762	24,449	23,141	21,495	21,495	21,495	19,951	19,951
BAN - Principal	G9730.6	0	0	0	0	0	0	0	0
BAN - Interest	G9730.7	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 100,762	\$ 99,449	\$ 98,141	\$ 101,495	\$ 101,495	\$ 101,495	\$ 99,951	\$ 99,951
TOTAL EXPENSES		\$ 386,827	\$ 352,641	\$ 388,333	\$ 405,492	\$ 284,724	\$ 371,903	\$ 401,985	\$ 401,985
INTERFUND TRANSFERS									
Debt Service	G9905.9	0	0	0	0	0	0	0	0
Capital Reserve (HR-4)	G9950.9	3,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000
Capital Project	G9905.9	0	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 3,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 389,827	\$ 357,641	\$ 393,333	\$ 415,492	\$ 294,724	\$ 381,903	\$ 411,985	\$ 411,985

Village of Lima
2019-20 BUDGET

Sewer Fund Revenues by Major Category



VILLAGE OF LIMA
2019-20 BUDGET
SEWER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2018-19	YEAR-TO- DATE 01/31/19	PROJECTED YEAR-END	DEPT BDGT REQUEST 2019-20	ADOPTED BUDGET 2019-20
		2015-16	2016-17	2017-18					
Sewer Rents	G2120	\$ 358,243	\$ 361,076	\$ 355,557	\$ 350,000	\$ 287,602	\$ 380,000	\$ 375,000	\$ 375,000
Sewer Charges	G2122	2,415	300	0	300	0	0	300	300
Interest & Penalties	G2128	5,143	4,053	4,753	4,500	7,094	8,000.00	5,000	5,000
TOTAL SEWER RENTS & CHARGES		\$ 365,801	\$ 365,429	\$ 360,310	\$ 354,800	\$ 294,696	\$ 388,000	\$ 380,300	\$ 380,300
Interest & Earnings	G2401	106	109	132	75	214	250.00	100	100
TOTAL USE OF MONEY & PROPERTY		\$ 106	\$ 109	\$ 132	\$ 75	\$ 214	\$ 250	\$ 100	\$ 100
Sale of Equipment	G2665	0	7,650	0	0	0	0	0	0
Insurance Recoveries	G2680	0	0	0	0	0	0	0	0
Other Comp. for Loss	G2690	0	0	0	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 7,650	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	G2770	15,105	15,008	62	20	164	164	20	20
TOTAL MISCELLANEOUS		\$ 15,105	\$ 15,008	\$ 62	\$ 20	\$ 164	\$ 164	\$ 20	\$ 20
State Aid - O & M	G3901	0	0	0	0	0	0	0	0
TOTAL STATE AID		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer	G5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 381,012	\$ 388,197	\$ 360,504	\$ 354,895	\$ 295,074	\$ 388,414	\$ 380,420	\$ 380,420

VILLAGE OF LIMA
2019-20 BUDGET

SEWER FUND - UNRESERVED FUND BALANCE ESTIMATE *

YEAR ENDING MAY 31, 2019

		<u>2018-19 Budget</u>	<u>Year-to-Date 01-31-19</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2018	G-909	\$ 423,504	\$ 423,504	\$ 423,504	
Plus Estimated Revenues and Receipts	G-980	354,895	295,074	388,414	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>415,492</u>	<u>294,724</u>	<u>381,903</u>	
Estimated Ending Fund Balance		<u>\$ 362,907</u>	<u>\$ 423,853</u>	<u>\$ 430,015</u>	100%
Estimated Amount of Fund Balance Used		\$ 60,597		\$ (6,511)	
APPROPRIATED FUND BALANCE	G-599	\$ 60,597 <i>2018-19</i>		\$ 31,565 <i>2019-20</i>	7.34%
Unappropriated Fund Balance	G-909 - G-599			\$ 398,450	92.66%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 95,476	

* VILLAGE LAW, SECTION 5-506 (1-C) - The tentative budget shall consist of the following schedules and statements: A schedule of cash surpluses estimated to be on hand at the close of the current fiscal year, classified by fund, after deducting claims, amounts and demands estimated to be payable therefrom. Such schedule shall not include surplus of any fund established as a result of the issuance and sale of obligations pursuant to the provisions of the Local Finance Law.

VILLAGE OF LIMA
2019-20 BUDGET

SUMMARY OF RESERVE FUNDS

Name of Reserve	BALANCE AS OF 01-31-19	PROJECTED REVENUES FOR CURRENT FISCAL YEAR	PROJECTED EXPENSES FOR CURRENT FISCAL YEAR	PROJECTED BALANCE AS OF MAY 31, 2019
FIRE EQUIPMENT RESERVE - HR-3	\$ 308,737	\$ 46,000	\$ 0	\$ 354,737
WATER RESERVE - HR-1	157,265	35,500	0	192,765
SEWER RESERVE - HR-4	15,444	10,000	0	25,444
STREETS AND/OR EQUIPMENT RESERVE - HR-2	155,082	27,000	0	182,082
AMBULANCE RESERVE - HR-5	105,388	20,000	0	125,388
HIGHWAY GARAGE - HR-6	8,525	0	0	8,525
FIRE AIR PACKS RESERVE - HR-9	42,308	4,500	0	46,808
PARK RESERVE	25,952	2,000	0	27,952
FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE	53,350	12,000	0	65,350
AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE	50,131	0	0	50,131
MOWER REPLACEMENT RESERVE	26,074	0	0	26,074
FIRE DEPARTMENT MISC. EQUIPMENT FUND	7,172	1,500	0	8,672

Total: General Fund	\$ 720,200
Ambulance Fund	175,518
Water Fund	192,765
Sewer Fund	25,444
Grand Total:	\$ 1,113,927

VILLAGE OF LIMA
2019-20 BUDGET
FIRE EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2006-07	\$ 379,824	42,619	1,809	424,252
2007-08	424,252	41,592	12,722	478,566
2008-09	478,566	44,000	5,195	527,761
2009-10	527,761	50,000	(393,567)	184,194
2010-11	184,194	48,000	6,955	239,149
2011-12	239,149	48,000	463	287,612
2012-13	287,612	40,000	347	327,959
2013-14	327,959	40,000	(149,237)	218,722
2014-15	218,722	40,000	3,092	261,814
2015-16	261,814	44,000	(3,307)	302,507
2016-17	302,507	44,000	(78,931)	267,576
2017-18	267,576	46,000	(5,046)	308,530
2018-19 ^E	308,530	46,000	207	354,737
2019-20 ^B	354,737	46,000	-	400,737

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET
WATER RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from Water Fund	Net Activity	Ending Fund Balance
2006-07	\$ 258,600	38,839	-	297,439
2007-08	297,439	30,000	(15,456)	311,983
2008-09	311,983	30,000	(60,994)	280,989
2009-10	280,989	35,500	(14,764)	301,725
2010-11	301,725	7,500	22,142	331,367
2011-12	331,367	35,500	1,763	368,630
2012-13	368,630	7,500	(81,331)	294,799
2013-14	294,799	7,500	9,808	312,107
2014-15	312,107	7,500	1,988	321,595
2015-16	321,595	7,500	(44,027)	285,068
2016-17	285,068	7,500	(28,838)	263,730
2017-18	263,730	7,500	(99,179)	172,051
2018-19 ^E	172,051	35,500	(14,786)	192,765
2019-20 ^B	192,765	35,500	-	228,265

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET
SEWER RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from Sewer Fund	Net Activity	Ending Fund Balance
2006-07	\$ 7,083	-	1,025	8,108
2007-08	8,108	1,000	124	9,232
2008-09	9,232	2,000	96	11,328
2009-10	11,328	10,000	48	21,376
2010-11	21,376	3,000	50	24,426
2011-12	24,426	3,000	5,034	32,460
2012-13	32,460	3,000	5,597	41,057
2013-14	41,057	3,000	(30,611)	13,446
2014-15	13,446	3,000	6,225	22,671
2015-16	22,671	3,000	571	26,242
2016-17	26,242	5,000	28,907	60,148
2017-18	60,148	5,000	(39,715)	25,433
2018-19 ^E	25,433	10,000	(9,989)	25,445
2019-20 ^B	25,445	10,000	-	35,445

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET
STREETS AND/OR EQUIPMENT RESERVE - HR-2

Use Restrictions & Legal Reference: Established as part of '79-80 Budget. Use subject to permissive referendum (Board adopts resolution to use dollars, published in paper within 10 days, 30-day waiting period from date of publication prior to use).

PRIOR FISCAL YEAR 2017-18:

Balance as of 05-31-18 Annual Report: \$ 174,559

CURRENT FISCAL YEAR 2018-19

Balance as of 01-31-19: 155,082

Estimated Additional Revenue to Year End:

<u>Transfer from General Fund</u>	<u>27,000</u>	
<u>Interest Earnings at 0.00%</u>	<u>-</u>	
_____	_____	
_____	_____	27,000

Estimated Additional Expenses to Year End:

_____	_____	
_____	_____	
_____	_____	-

Estimated Balance at Current Year End: \$ 182,082

BUDGET YEAR 2019-20:

Budget Year Additional Revenue:

<u>Transfer from General Fund</u>	<u>27,000</u>	
<u>Interest Earnings at 0.00%</u>	<u>-</u>	
_____	_____	
_____	_____	27,000

Total Available for 2019-20 Budget Year \$ 209,082
Appropriation:

_____	_____	
_____	_____	
_____	_____	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2020 \$ 209,082

VILLAGE OF LIMA
2019-20 BUDGET
STREETS AND/OR EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2006-07	\$ 60,824	30,000	(566)	90,258
2007-08	90,258	18,400	(4,270)	104,388
2008-09	104,388	19,000	(41,032)	82,356
2009-10	82,356	23,000	(21,516)	83,840
2010-11	83,840	24,000	(26,882)	80,958
2011-12	80,958	23,000	1,168	105,126
2012-13	105,126	28,000	(4,877)	128,249
2013-14	128,249	27,000	(15,335)	139,914
2014-15	139,914	27,000	7,634	174,548
2015-16	174,548	27,000	(60,036)	141,512
2016-17	141,512	27,000	(21,005)	147,507
2017-18	147,507	27,000	52	174,559
2018-19 ^E	174,559	27,000	(19,477)	182,082
2019-20 ^B	182,082	27,000	-	209,082

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET
AMBULANCE RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from Pay per Ride to Ambulance Fund	Net Activity	Ending Fund Balance
2006-07	\$ 40,828	9,000	1,443	51,271
2007-08	51,271	9,000	1,604	61,875
2008-09	61,875	10,000	669	72,544
2009-10	72,544	-	(21,906)	50,638
2010-11	50,638	25,000	(57,468)	18,170
2011-12	18,170	101,317	(101,281)	18,206
2012-13	18,206	48,403	21,335	87,944
2013-14	87,944	10,000	526	98,470
2014-15	98,470	10,000	19,604	128,074
2015-16	128,074	10,000	8,538	146,612
2016-17	146,612	10,000	(51,297)	105,315
2017-18 ^E	105,315	20,000	73	125,388
2018-19 ^B	125,388	20,000	-	145,388

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET
HIGHWAY GARAGE RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2006-07	\$ 12,129	2,500	458	15,087
2007-08	15,087	-	513	15,600
2008-09	15,600	-	163	15,763
2009-10	15,763	-	61	15,824
2010-11	15,824	-	56	15,880
2011-12	15,880	-	32	15,912
2012-13	15,912	-	19	15,931
2013-14	15,931	-	11	15,942
2014-15	15,942	-	6	15,948
2015-16	15,948	-	(7,435)	8,513
2016-17	8,513	-	3	8,516
2017-18	8,516	-	3	8,519
2018-19 ^E	8,519	-	6	8,525
2019-20 ^B	8,525	-	-	8,525

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET
FIRE AIR PACKS RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2006-07	\$ 26,376	12,967	-	39,343
2007-08	39,343	13,000	751	53,094
2008-09	53,094	13,000	575	66,669
2009-10	66,669	7,000	241	73,910
2010-11	73,910	6,000	227	80,137
2011-12	80,137	6,000	(68,435)	17,702
2012-13	17,702	4,000	20	21,722
2013-14	21,722	4,000	15	25,737
2014-15	25,737	4,000	11	29,748
2015-16	29,748	4,000	8	33,756
2016-17	33,756	4,000	10	37,766
2017-18	37,766	4,500	13	42,279
2018-19 ^E	42,279	4,500	29	46,808
2019-20 ^B	46,808	4,500	-	51,308

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET
PARK RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2006-07	\$ -	2,000	509	2,509
2007-08	2,509	2,000	154	4,663
2008-09	4,663	2,500	51	7,214
2009-10	7,214	2,500	35	9,749
2010-11	9,749	2,000	108	11,857
2011-12	11,857	2,000	23	13,880
2012-13	13,880	2,000	16	15,896
2013-14	15,896	2,000	11	17,907
2014-15	17,907	2,000	7	19,914
2015-16	19,914	2,000	6	21,920
2016-17	21,920	2,000	6	23,926
2017-18	23,926	2,000	9	25,935
2018-19 ^E	25,935	2,000	17	27,952
2019-20 ^B	27,952	2,000	-	29,952

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET
**FIRE DEPARTMENT - BUILDING &
GROUNDS MAINTENANCE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2011-12	\$ -	17,848	-	17,848
2012-13	17,848	15,000	(523)	32,325
2013-14	32,325	15,000	(10,845)	36,480
2014-15	36,480	15,000	(829)	50,651
2015-16	50,651	15,000	2,409	68,060
2016-17	68,060	12,500	(33,808)	46,752
2017-18	46,752	12,000	(5,437)	53,315
2018-19 ^E	53,315	12,000	35	65,350
2019-20 ^B	65,350	12,000	-	77,350

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET
**AMBULANCE - BUILDING &
GROUNDS MAINTENANCE RESERVE HISOTRY**

Fiscal Year	Beginning Fund Balance	Transfer from Ambulance Fund	Net Activity	Ending Fund Balance
2011-12	\$ -	-	12,003	12,003
2012-13	12,003	12,000	14	24,017
2013-14	24,017	12,000	16	36,033
2014-15	36,033	12,000	16	48,049
2015-16	48,049	12,000	14	60,063
2016-17	60,063	-	16,725	76,788
2017-18	76,788	-	(26,690)	50,098
2018-19 ^E	50,098	-	33	50,131
2019-20 ^B	50,131	-	-	50,131

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET

MOWER REPLACEMENT RESERVE

Use Restrictions & Legal Reference: Established 2012. Use subject to permissive referendum (Board adopts resolution to use dollars, published in paper within 10 days, 30-day waiting period from date of publication prior to use).

PRIOR FISCAL YEAR 2017-18:

Balance as of 05-31-18 Annual Report: \$ 26,056

CURRENT FISCAL YEAR 2018-19

Balance as of 01-31-19: 26,074

Estimated Additional Revenue to Year End:

<u>Transfer from General Fund</u>	-	
<u>Interest Earnings at 0.00%</u>	-	
	-	

Estimated Additional Expenses to Year End:

		-

Estimated Balance at Current Year End: \$ 26,074

BUDGET YEAR 2019-20:

Budget Year Additional Revenue:

<u>Transfer from General Fund</u>	-	
<u>Interest Earnings at 0.00%</u>	-	
	-	

Total Available for 2019-20 Budget Year Appropriation: \$ 26,074

		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2020 \$ 26,074

VILLAGE OF LIMA
2019-20 BUDGET

MOWER REPLACEMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2011-12	\$ -	-	4,468	4,468
2012-13	4,468	-	5,020	9,488
2013-14	9,488	-	(889)	8,599
2014-15	8,599	-	9,027	17,626
2015-16	17,626	-	352	17,978
2016-17	17,978	-	(1,928)	16,050
2017-18	16,050	-	10,006	26,056
2018-19 ^E	26,056	-	18	26,074
2019-20 ^B	26,074	-	-	26,074

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET
FIRE EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2015-16	-	1,000	615	1,615
2016-17	1,615	1,000	3,050	5,665
2017-18	5,665	1,500	2	7,167
2018-19 ^E	7,167	1,500	5	8,673
2019-20 ^B	8,673	1,500	-	10,173

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2019-20 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2019-20

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/20	Source	
					.6 Principal	.7 Interest		Function Code	Fund
07/01/19	EFC/M&T WWTP	'13 Ref. SB 4.3150% ¹	07/10/13 01/15/32	\$ 11,513.65	\$ 0	\$ 11,513.65 ²	See January	G 9710.0	SEWER
07/15/19	EFC/M&T WWTP	Admin. Fee		2,762.00	N/A	N/A	N/A	G 1380.4	SEWER
11/15/19	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	9,384.37	0	9,384.37	See May	A 9710.0	GENERAL
01/01/20	EFC/M&T WWTP	'13 Ref. SB 4.3150% ¹	07/10/13 01/15/32	88,437.09	80,000	8,437.09 ²	1,025,000	G 9710.0	SEWER
05/15/20	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	48,384.38	39,000	9,384.38	390,000	A 9710.0	GENERAL
TOTAL				\$ 160,481.49	\$ 119,000	\$ 38,719.49	\$ 1,415,000		

Notes: SB = Serial Bonds
N/A = Not Applicable
1 = Current interest rate.
2 = Estimates only. Approximately two weeks prior to the due date M&T will send a voucher to the Village with the actual amount due.

VILLAGE OF LIMA
 2019-20 BUDGET

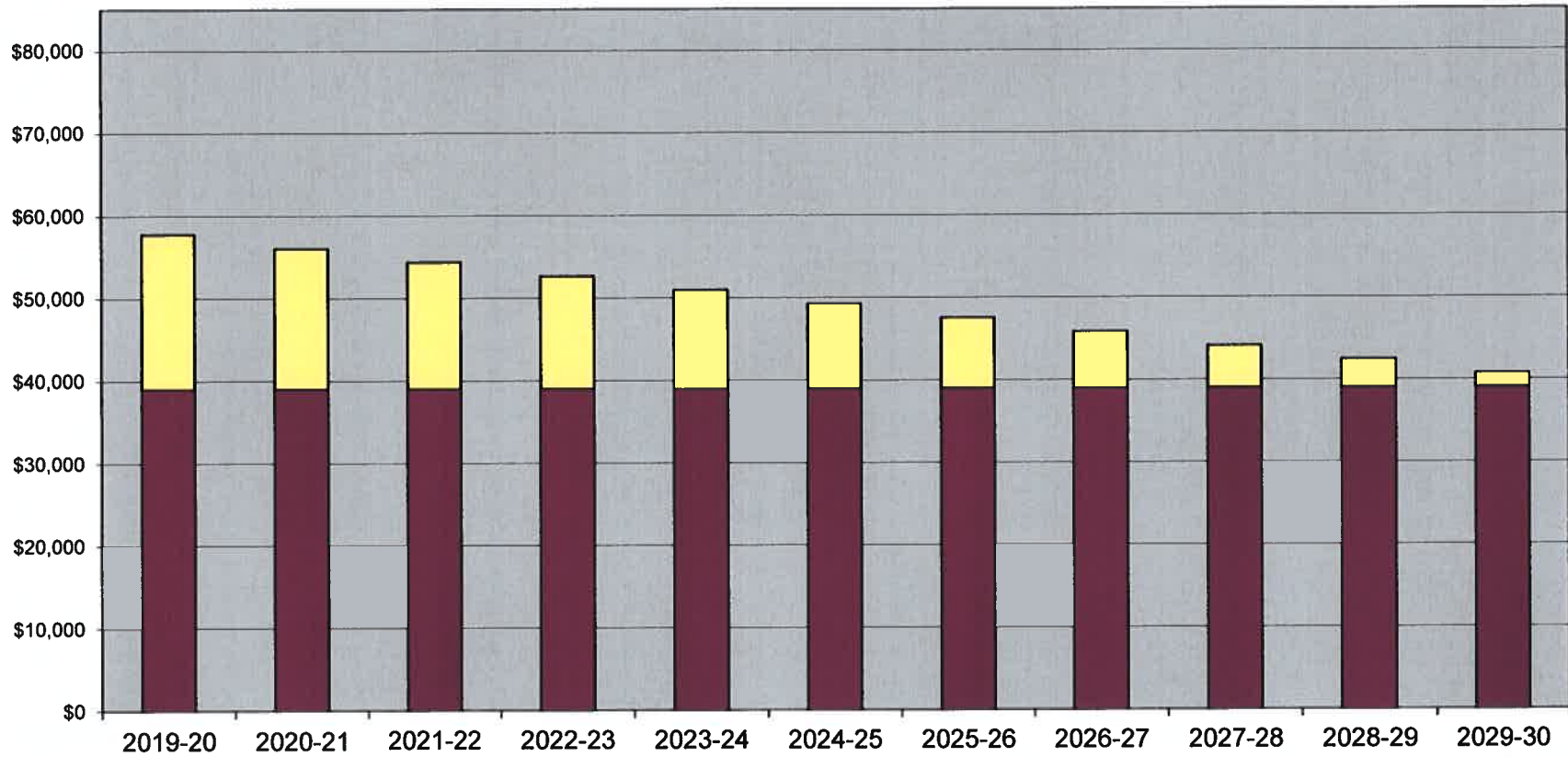
DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2019-20

SUMMARY:

<u>GENERAL FUND</u>		
A9710.6 Serial Bonds - Principal	=	\$ 39,000.00
A9710.7 Serial Bonds - Interest	=	18,768.75
TOTAL GENERAL FUND		\$ 57,768.75
<u>SEWER FUND</u>		
G9710.6 Serial Bonds - Principal	=	\$ 80,000.00
G9710.7 Serial Bonds - Interest	=	19,950.74
TOTAL SEWER FUND		\$ 99,950.74
G1380.4 Fiscal Agent Fees (M&T Bank)	=	\$ 2,762.00
TOTAL DEBT SERVICE		\$ 160,481.49

Village of Lima
2019-20 Budget

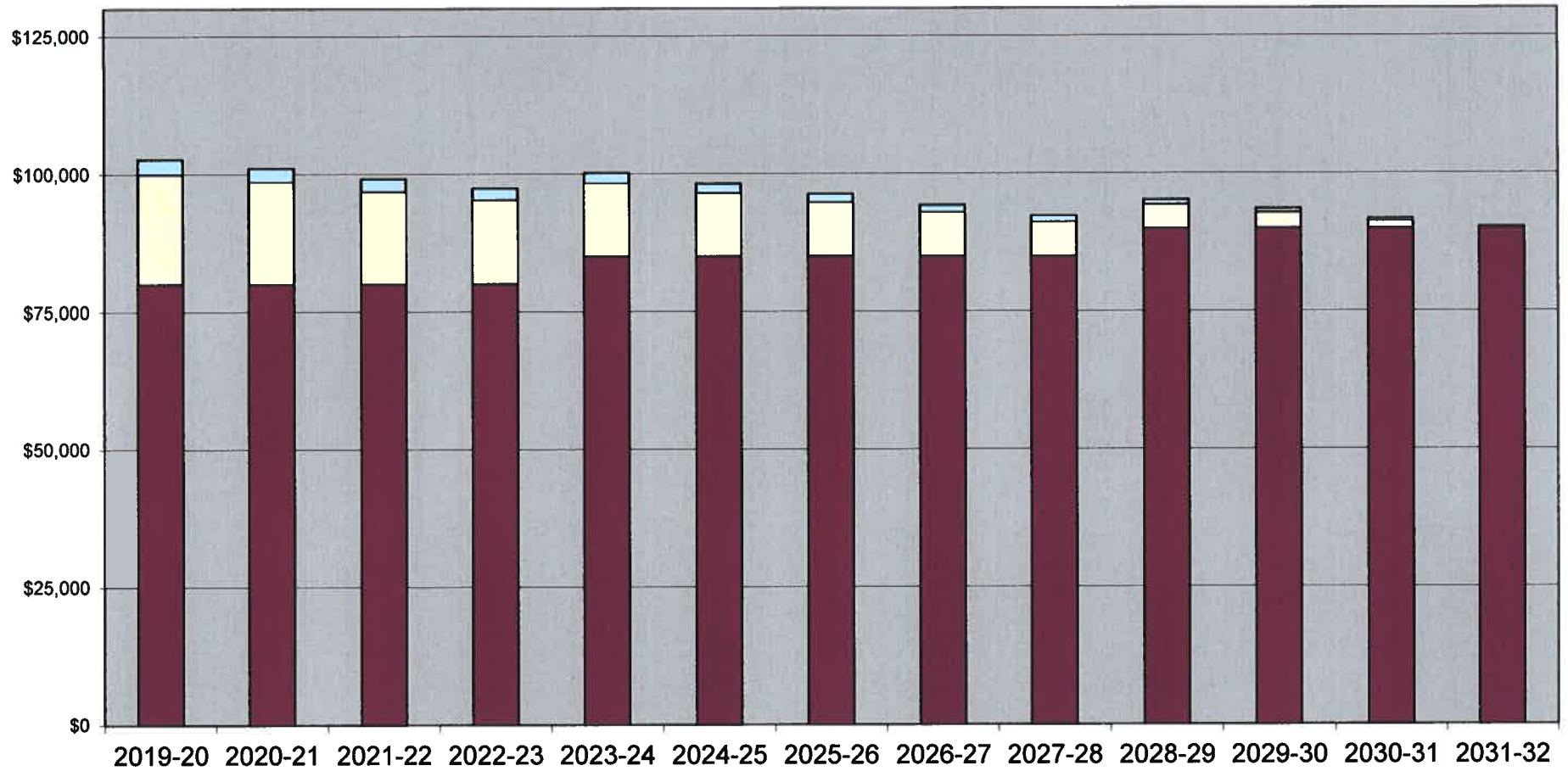
Total Debt Service - Ambulance Facility



Fiscal Year Ending May 31

Village of Lima
2019-20 Budget

TOTAL DEBT SERVICE - EFC BOND



Fiscal Year Ending May 31

VILLAGE OF LIMA
2019-20 BUDGET
SCHEDULE OF BUDGETED 2019-20 SALARIES

Administrative Unit	Functional Unit & Position Title	Number of Persons	Total Budgeted	Allocation by Funds		
				"A" General Fund	"F" Water Fund	"G" Sewer Fund
Legislative	Trustees	4	\$ 16,300	\$ 8,150	\$ 4,075	\$ 4,075
Executive	Mayor	1	9,800	4,900	2,450	2,450
Finance	Clerk/Treasurer	2	57,280	24,896	16,192	16,192
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	71,000	31,950	31,950	7,100
Central Garage	Laborers		51,578	51,578		
Street Maintenance	Laborers		49,654	49,654		
Snow Removal	Laborers		11,044	11,044		
Parks	Laborers		10,198	10,198		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		9,224	9,224		
Zoning	Board		400	400		
Planning	Board		1,500	1,500		
Planning	Secretary		945	945		
Water Administration	Laborers		1,263		1,263	
Source of Supply, Power & Pumping	Laborers		6,947		6,947	
Transmission & Distribution	Laborers		10,486		10,486	
Sanitary Sewers	Laborers		2,869			2,869
Sewage Treatment & Disposal	Operator		50,052			50,052
	Laborers		15,081			15,081
TOTALS			\$ 375,620	\$ 204,438	\$ 73,363	\$ 97,820
Percentage				54.43%	19.53%	26.04%

2018-19 Budgeted Totals	\$ 398,739	\$ 203,326	\$ 73,630	\$ 121,783
Percentage		50.99%	18.47%	30.54%

VILLAGE OF LIMA
2019-20 BUDGET
EQUIPMENT LISTING GUIDE
DEPARTMENT OF PUBLIC WORKS

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2019-20 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2019-20	2020-21	2021-22
PICKUP TRUCKS:									
2018 Ford F-250 4X4 Pickup (VIN = 1FTBF2B60JEC65977) 9 ft. Western Plow	2018 2018	\$27,000 \$3,000	4 Yrs.						
2015 F-250 4X4 Pickup (VIN = 1FTBF2B63FEC2117) 9 ft. Western Ultra Mount Plow	2015 2015	\$26,500	4 Yrs.	-19					
DUMP TRUCKS:									
2015 F-500 4X4 Dump Truck (VIN = 1FDUF5HT1GEB06218) 9' Pro Plus Western Plow Snow ex 9300 3 yard plastic sander	2016 2016 2016	\$82,000	6 Yrs.	2022	\$82,000				
2014 F-550 4X4 Dump Truck (VIN = 1FDUF5HTXEEA86144) 10' Icebreaker Sander (S.N. 031014203489948231) Western 9' Snow Plow (S.N. 76901)	2013 2013 2013	\$80,000	6 Yrs.	2020	\$80,000		\$85,000		
BACKHOES:									
2016 John Deere 310sl 4x4 Back-Hoe (S.N. 1T0310SLLGF302306)	2016	\$95,000	4-5 Yrs.	2021	\$100,000				\$100,000
OFFICE MACHINES:									
Sharp Calculator (Sewer Plant) (UX2183)	1979	\$125	Yrs.						
Dell Computer	2006	\$995	5 Yrs.						
TRACTORS:									
2016 John Deere 2032R Tractor Curtis Hard Cab 54 inch Plow	2016 2016 2016	\$25,000	4-5 Yrs.	2020	\$25,000		\$27,000		
2014 John Deere 2032 Tractor Enclosed Cab with Heater 47 inch Snow Blower	2014 2014 2004	\$22,500 \$2,029		2019 2019	\$25,000 \$4,000		\$25,000 4,000		
2006 S185 Bobcat	2006	\$15,664	3 Yrs.		\$17,000				

VILLAGE OF LIMA
2019-20 BUDGET
EQUIPMENT LISTING GUIDE
DEPARTMENT OF PUBLIC WORKS

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2019-20 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2019-20	2020-21	2021-22
OTHER EQUIPMENT:									
2015 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex606682)	2016	\$13,303	4-5 Yrs.	2020	\$14,000			\$14,000	
John Deere X700 with Mower	2013	\$9,500	Yrs.		\$9,500				
Jacobsen Turfcut Lawnmower 4 W.D. (S.N. 69180-421201696)	2016	\$14,540	5 Yrs.		\$17,000				
2016 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex624021)	2016	\$13,303	4-5 Yrs.	2021	\$14,000				\$14,000
Bush Hog Rotary Mower		\$499	Yrs.						
Emglo Compressor (013085005)	1985	\$1,100	Yrs.						
Homelite Trash Pump		\$1,000	Yrs.	06-86					
Multiquip Trash Pump	1986	\$800	5 Yrs.	-91	\$1,000				
Homelite Generator			Yrs.						
Asplundh Wood Chipper	1988	\$12,500	15 Yrs.						
Kohler "60" Generator with Trailer	1989	\$20,000	Yrs.						
52 inch lazer E series zero turn (401026552)	2017		4 Yrs.		\$10,000	A8989.2			

VILLAGE OF LIMA
2019-20 BUDGET
EQUIPMENT LISTING GUIDE
DEPARTMENT OF PUBLIC WORKS

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2019-20 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2019-20	2020-21	2021-22
Sno-Pusher for Case Backhoe	2001	\$800	Yrs.		\$800				
1996 Stone 4000 Roller	2000	\$8,500	Yrs.						
John Deere Box Scraper	2000	\$500	Yrs.						
Homelite Chain Saw		\$125	Yrs.						
Stihl Cutoff Saw	1986	\$700	3 Yrs.	-89	\$900				
Homelite Disc Saw			Yrs.	06-86	\$700				
Solar Battery Charger		\$200	Yrs.						
Welder			Yrs.						
TARCO Leaf Vac	1998	\$26,000	15 Yrs.	-03	\$26,000				
Sidewalk Salt Spreader	2004	\$600	Yrs.						
Risers & Lids for Manholes New Nozzles for Sewer Cleaner	1987	\$13,711	Yrs.						
Video Camera - Inspection of Sewer Mains	1999		Yrs.						
Recirculation Pump			Yrs.						
Drainad Sludge Bagger			Yrs.						
Pumps & Equip. - Laundramat			Yrs.						
Box for Hand Tools			Yrs.						
Air Compressor/Jack Hammer	1994	\$7,500	Yrs.						
Power Washer	1995	\$1,600	Yrs.						
Screed-King Concrete Screed	2004	\$1,475	Yrs.						

VILLAGE OF LIMA
2019-20 BUDGET
EQUIPMENT LISTING GUIDE
DEPARTMENT OF PUBLIC WORKS

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2019-20 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2019-20	2020-21	2021-22
Tractor Mount Cement Mixer									
Replacement Mower									
Stand-by Chlorine Pump									
Misc. Equipment - Central Garage						A1640.2	1,000		
Misc. Equipment - Streets						A5110.2	500		
Misc. Equipment - CHIPS						A5112.2	45,000		
Misc. Equipment - Sidewalks						A5410.2	1,000		
Misc. Equipment - Purification						F8330.2	500		
Misc. Equipment - Sewer						G8120.2	1,000		
Misc. Equipment - Pumps, Motors & Elec. Controllers			Yrs.			G8130.2	10,000		
Remote Water Meters/ Valves & Hydrant Replacement			Yrs.			F8340	\$22,500	\$22,500	\$22,500
Hydrants			Yrs.						
Motor for Tamper			Yrs.						
Aerator			Yrs.						
Non-Metallic Chain (Clarifier)			Yrs.						
Stihl Pole Saw	2002	\$592	Yrs.						
Trailer Mounted Pressure Washer	2002	\$29,835	Yrs.						
Eagle Hoist	2002	\$2,995	Yrs.						
Storage Building			Yrs.						
Pistons for Sludge Pump			Yrs.						
Framing & Trap Doors for Sewer Treatment Plant									
TOTAL DEPARTMENT OF PUBLIC WORKS		\$561,491					\$110,500	\$148,500	\$136,500

Form Completed By: B. Luft

Note: Equipment listed on this form will be used for completion of the fixed assets accounting records of the municipality. Items of equipment which are considered fixed assets must be something which will have a useful life longer than one year. The cost of each item should exceed \$100 before being included. When costs and dates are not known, indicate with an "E" that it is an estimate.

VILLAGE OF LIMA
2019-20 BUDGET
EQUIPMENT LISTING GUIDE
FIRE DEPARTMENT / AMBULANCE

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2019-20 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2019-20	2020-21	2021-22
AMBULANCE:									
Ambulance	2016	\$145,348	8 Yrs.	2024	\$140,000	HR-5	\$0		
Ambulance	2009	\$125,000	8 Yrs.	2017	\$140,000	HR-5	\$130,000		
Pagers/Equipment/Radios	1987	\$200	5 Yrs.		\$3,000	AM4540.2	\$0		
Power Stretchers - 2	2009	\$21,000	8 Yrs.				\$0		
Stretcher/Chair Carrier/Air Splints	1987	\$500	5 Yrs.		\$800		\$0		
Scoop Stretcher	2016	\$2,000	5 Yrs.		\$2,000	AM4540.2	\$0		
Defibulator	1990		Yrs.		\$6,000		\$0		
Uniforms/Jackets	2005	\$8,000				AM4540.2	\$2,500		
Annie & Baby Resuscitation Dummies	1991		Yrs.			AM4540.2	\$0		
Miscellaneous Equipment			Yrs.			AM4540.2	\$2,500		
TOTAL AMBULANCE		\$381,048			\$376,800		\$135,000	\$0	\$0
FIRE TRUCKS:									
Q-238 Quint	2017	\$75,000	20 Yrs.	2037	\$1,500,000	HR-3	\$0		
P-235 Pumper	2010	\$430,000	20 Yrs.	2030	\$550,000		\$0		
R-239 Rescue	2014	\$60,000	25 Yrs.	12/39	\$250,000	HR-3	\$0		
P-234 Pumper	1994	\$150,000	20 Yrs.	2019	\$550,000		\$300,000		
TA-236 Tanker	1990	\$76,000	30 Yrs.		\$250,000		\$0		
2007 G-232 Grass Truck	2007	\$25,000	10 Yrs.	2019	\$45,000		\$55,000		
Turn-out Gear, Box Lights, Pagers, Pump, Type A Foam, Thermal Camera, Hose, Pass Alarms, Spare Bottles & SCBA Test Air Packs						A3410.2 HR-9	\$0 \$0		
TOTAL FIRE DEPARTMENT		\$816,000			\$3,145,000		\$355,000	\$0	\$0

Form Completed By:

Note: Equipment listed on this form will be used for completion of the fixed assets accounting records of the municipality. Items of equipment which are considered fixed assets must be something which will have a useful life longer than one year. The cost of each item should exceed \$100 before being included. When costs and dates are not known, indicate with an "E" that it is an estimate.

VILLAGE OF LIMA
2019-20 BUDGET
EQUIPMENT LISTING GUIDE
GENERAL OFFICE

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2019-20 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2019-20	2020-21	2021-22
OFFICE MACHINES:									
Scanner - Brother	2018	\$210	15 Yrs.		\$210				
Typewriter - Swintech	2003	\$250	15 Yrs.						
Typewriter - Swintech	1999	\$250	15 Yrs.		\$250				
Calculator - Victor	2002	\$200	15 Yrs.						
Calculator - Casio	2014	\$159	15 Yrs.		\$159	A1325.2			
Copier - Brother	2019	\$400	5 Yrs.		Leased				
Computer*	2016	\$1,318	5 Yrs.	2021					
Computer*	2016	\$1,318	5 Yrs.	2021	\$3,000				
Computer Software Upgrade - Windows 10	2016	\$0			\$2,000				
Back up Hard Drive	2014	\$495	5 Yrs.	2019	\$495				
Laser Printer	2015	\$150	5 Yrs.	2020	\$150	HR-8			
Computer - Accounting Program (updated 2005)	2005	\$5,000	5 Yrs.	2010	\$5,000				
AT&T 2-line Phone System	2013	\$157							
Desks/Counters/Cabinets	Oct. 2005	\$8,000	15 Yrs		\$8,000	HR-8			
Dura Flame Heater	12/12/2012	\$272			\$272	A1325.2			
Misc. Equipment (small equipment)						A1325.2	\$ 500		
TOTAL GENERAL OFFICE		\$17,969			\$19,326		\$500	\$0	\$0

Form Completed By: L. Banfield

Note: Equipment listed on this form will be used for completion of the fixed assets accounting records of the municipality. Items of equipment which are considered fixed assets must be something which will have a useful life longer than one year. The cost of each item should exceed \$100 before being included. When costs and dates are not known, indicate with an "E" that it is an estimate.

Constitutional Tax Limit

Village of Lima (240446802700)
Fiscal Year Ending: 05/31/2020[Print/View Summary](#)

Village of Lima (240446802700)

Fiscal Year Ending: 05/31/2020

Status: Certified

[Tax Limit Form](#)[Assessing Status](#)

Non-Assessing

[Taxable Assessed Value](#)

Taxable Assessed Value	ORPTS Final Roll Date
\$90,728,325	07/01/2018

[Budget](#)**Budget Adoption Date:**

04/09/2019

Tax Levy:

\$531,200

Fiscal Year	Assessment Roll Date	Taxable Assessed Value	Equalization Rate Established Date	Equalization Rate	Taxable Full Value
2020	07/01/2018	\$90,728,325	07/19/2018	1.0000	\$90,728,325
2019	07/01/2017	\$86,035,723	08/07/2017	0.9500	\$90,563,919
2018	07/01/2016	\$85,566,831	08/01/2016	0.9600	\$89,132,116
2017	07/01/2015	\$84,024,016	07/29/2015	1.0000	\$84,024,016
2016	07/01/2014	\$83,620,713	07/09/2014	1.0000	\$83,620,713

Five Year Total Full Valuation	\$438,069,089
Five Year Average Full Valuation	\$87,613,818
Constitutional Tax Limit	\$1,752,276
Tax Levy	\$531,200
Total Exclusions	\$134,934
Tax Levy Subject to Tax Limit	\$396,266
Percentage of Tax Limit Exhausted	22.61%
Constitutional Tax Margin	\$1,356,010

[Debt Exclusions](#)

Revenue Producing Improvement Debts	Principal	Interest	Total
Bonds			
Wastewater Treatment Plant Improvements	\$80,000	\$19,951	\$99,951

Other Debt	Principal	Interest	Total
General Fund Bonds			
Construction of Ambulance Facility	\$39,000	\$18,769	\$57,769

Summary			
Revenue Producing Improvement Debt Total			\$99,951
Revenues Designated for Such Debt Service from Schedule A		-	\$78,386

Revenue Producing Improvement Debt Net Exclusions	=	\$21,565
Other Debt Total	+	\$57,769
Sub Total	=	\$79,334
Revenues Designated by Law for Debt Service from Schedule B	-	\$0
Debt Service Net Exclusions	=	\$79,334
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$55,600
Other Exclusions	+	\$0
Total Exclusions	=	\$134,934

Schedules

Schedule A

Nature of Improvement	Total Estimated Revenue	Budgeted Costs for Operations	Amount Available for Payment of Principal and Interest
Excluded By Section 124.10			
Wastewater Treatment Plant Improvements	\$380,420	\$302,034	\$78,386
		Total	\$78,386

Schedule B

No entries.

Schedule C

Budget Code	Applicable Paragraph Of Local Finance Law Sec.11.00	Object or Purpose	Amount
F8330.2	Water	Water Purification	\$500
A1640.2	Equipment, Machinery, Apparatus Or Furnishings	Central Garage Equipment	\$1,000
A5410.2	Curbs, Sidewalks & Gutters	Equipment - Sidewalks	\$1,000
A3410.2	Fire-Fighting Vehicles & Apparatus	Fire Equipment	\$17,600
A5110.2	Machinery & Apparatus For Construction & Maintenance	Street Equipment	\$500
F8340.2	Water Meters	Remote Water Meters/Valves and Hydrant replacement	\$22,500
A8989.2	Machinery & Apparatus For Construction & Maintenance	Lawnmower	\$12,500
		Total	\$55,600

Other Exclusions

No entries.

Form History

Date and Time	Status Change	User	Email
04/24/2019 9:36:17 AM	Certified	Heidi Banser (LG240446802700)	volima@rochester.rr.com
04/09/2019 10:18:41 AM	Pre-Budget Data Submitted	Heidi Banser (LG240446802700)	volima@rochester.rr.com
04/09/2019 9:52:34 AM	Open	Heidi Banser (LG240446802700)	volima@rochester.rr.com
01/25/2019 10:33:46 AM	Not Started	Scott Waldorf (LGSAMAU03)	swaldorf@osc.state.ny.us

Village of Lima
2019-20 BUDGET
REAL PROPERTY TAX CAP CALCULATION

2019-20

The Village is limited to a tax levy increase of 2% or the rate of inflation, whichever is less.

Lesser of:

A) Rate of Inflation Calculation (using CPI-U):

NYS Calculation of
Rate of Inflation =

Average of 12 Month Period ending November 2018 - Average of 12 Month Period Ending November 2017
Average of 12 Month Period Ending November 2017

$$\frac{250,714 - 244,695}{244,695} = \frac{6,019}{244,695} = 2.46\% \quad \mathbf{A}$$

B) Tax Levy Increase of 2%

2.00%

B % Change

Base:	Tax Levy Base (Prior Year)	(Line 1)	\$ 518,180		C		
	1) Tax Base Growth Factor <i>(as calculated by NYS Commissioner of Taxation and Finance.)</i>	(Line 2)	1,0051		D		
	Total Prior Year Tax with Growth Factor		\$ 520,823			0.51%	
	2) Plus: Payments in Lieu of Taxes (PILOT) Receivable in Prior Fiscal Year	(Line 3)	0				
	Prior Year Tax Base Before Inflation		\$ 520,823			0.51%	
	3) Allowable Levy Growth Factor (from above) <i>(lesser of (a) one and two one-hundredths or (b) the sum of one plus the inflation factor. In no case shall the levy growth factor be less than one.)</i>		1.0200		E	(From A or B above)	
	Total Prior Year Tax with Inflation Growth Factor		\$ 531,239			2.52%	
	4) Less: Payments in Lieu of Taxes (PILOT) Receivable in Coming Fiscal Year	(Line 4)	0				
	Tax Levy Limit Before Adjustments/Exclusions		\$ 531,239			2.52%	
Adjustments for Transfer of Local Government Functions:							
	5) Costs incurred from Transfer of Local Government Functions	(Line 7a)	-				
	Savings Realized from Transfer of Local Government Functions	(Line 7b)	-				
	Net of Transfer of Government Functions (as determined by OSC)		-				
	Tax Levy Limit Adjusted for Transfer of Local Government Functions		\$ 531,239			2.52%	
	6) Plus: Available Carryover from Prior Year <i>(Max. 1.5%)</i>		508				
	TAX LEVY LIMIT FOR BUDGET YEAR		\$ 531,747		F	2.62%	

Exclusions:

8) Plus:	Judgments/Court Orders for Tort Claims that Exceed 5% of Total Tax Levied Prior Fiscal Year (Not Tax Certioraris)	(Line 5)	0		G	
7) Plus:	Retirement Contributions > 2%: Employees' Retirement System (ERS)	(Line 6a)	\$ -		H	
	Total Exclusions		\$ -			
	ADJUSTED 2018-19 TAX LEVY LIMIT FOR TAX CAP CALCULATION		\$ 531,747		2.62% K	2.62%
	2019-20 TAX LEVY	(Line 22)	\$ 531,200		L	

CARRYOVER FOR NEXT FISCAL YEAR

\$ 547

M

Lesser of:

A) UNUSED PORTION OF TAX LEVY LIMITATION FOR BUDGET YEAR

\$ 547

N =F-L

B) MAXIMUM 1.50% OF TAX LEVY LIMITATION FOR BUDGET YEAR

\$ 7,976

O =F*1.50%