

VILLAGE OF LIMA  
IN THE COUNTY OF LIVINGSTON, NEW YORK

**DEPARTMENT BUDGET REQUEST**  
**2022-23 BUDGET**

For Fiscal Year  
Beginning June 1, 2022  
and  
Ending May 31, 2023

Mayor John Skiptunas  
Trustee/Deputy Mayor John Wadach  
Trustee Carolyn Fleming  
Trustee Josh Petraitis  
Trustee Brian Smith  
Clerk/Treasurer Elissa Sackett

**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, 2023 as it was adopted by the Village on April 12, 2022.

I also certify that the date of the most recent assessment roll is March 1, 2021 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2022 is \$95,062,866.

Signed: \_\_\_\_\_  
Clerk/Treasurer

S E A L

Date: \_\_\_\_\_

VILLAGE OF LIMA  
2022-23 BUDGET  
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2022-23 BUDGET  
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APPENDIX A:

Constitutional Tax Limit Form  
Tax Cap Calculation

Prepared with the Assistance of:

BERNARD P. DONEGAN, INC.  
345 Woodcliff Drive, 2nd Floor  
Fairport, New York 14450  
(585) 924-2145

Village of Lima  
2022-23 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	\$ 1,071,587	\$ 258,308	\$ 242,977	\$ 570,302
AM - AMBULANCE FUND	105,000	105,000	-	-
F - WATER FUND	623,232	465,125	158,107	-
G - SEWER FUND	<u>496,117</u>	<u>429,525</u>	<u>66,592</u>	<u>-</u>
TOTAL ALL FUNDS	<u>\$ 2,295,936</u>	<u>\$ 1,257,958</u>	<u>\$ 467,676</u>	<u>\$ 570,302</u>

CALCULATION OF 2022-23 GENERAL FUND TAX RATE:

**TOTAL** Tax Levy/Assessed Valuation x \$1,000  
 \$ 570,302 /(\$95,062,866/1000)                      **\$ 6.00 Per \$1,000 Assessed Value**

Tax Levy <b>WITHOUT</b> Ambulance Debt Service/Assessed Valuation x \$1,000 \$ 548,977 /(\$95,062,866/1000)	\$ 5.77	Per \$1,000 Assessed Value
<b>Tax Levy - Ambulance Net Debt Service Only</b> /Assessed Valuation x \$1,000 \$26,325 /(\$95,062,866/1000)	\$ 0.28	Per \$1,000 Assessed Value
<b>Tax Levy - Ambulance Net Debt Service Only</b> /Assessed Valuation x \$1,000 (with \$5,000 Contribution from Ambulance Fund) \$21,325 /(\$95,062,866/1000)	\$ 0.22	Per \$1,000 Assessed Value

Tax Levy/Full Valuation x \$1,000  
 \$570,302 /(\$102,218,135/1000)                      \$ 5.72 Per \$1,000 Full Value

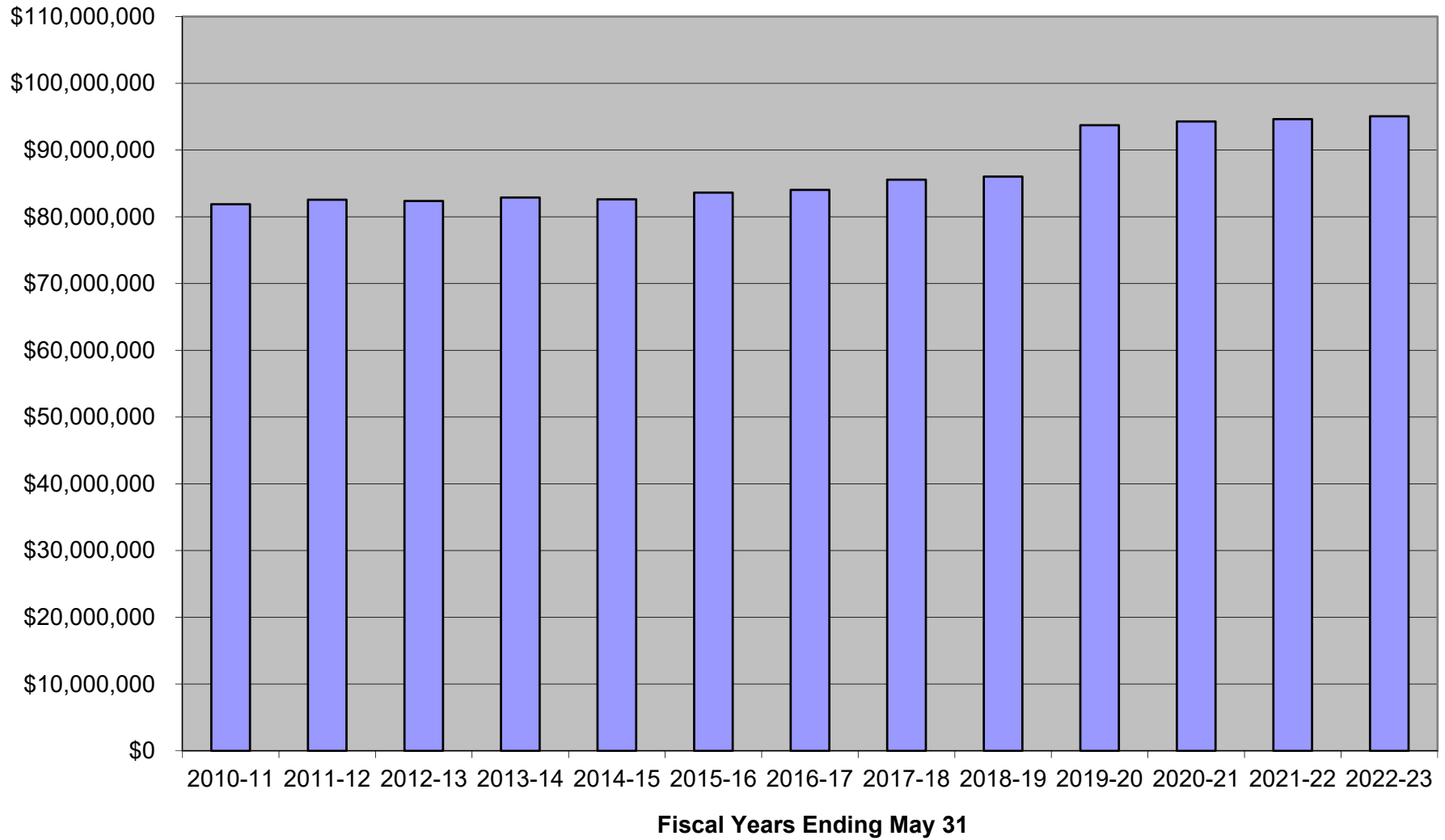
New York State Equalization Rate = 93.00% - Final Village 2021 Rate

**\*\*\* Deadline Dates\*\*\***

- February 1 - Budget Officer to notify heads of Administrative Units to prepare estimates.
- February 16 - Heads of Administrative Units to submit estimates to Budget Officer.
- March 22 - Budget Officer to file tentative budget with Clerk.
- March 22 - Clerk to present tentative budget to Board.
- March 31 - Clerk to publish Notice of Budget Hearing.
- April 12 - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- April 12 (IF NECESSARY) - **Adopt Resolution to exceed Tax Levy Limit**
- April 12 - **PUBLIC HEARING**
- April 12 (not later than) - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- April 12 - Board to levy Taxes.

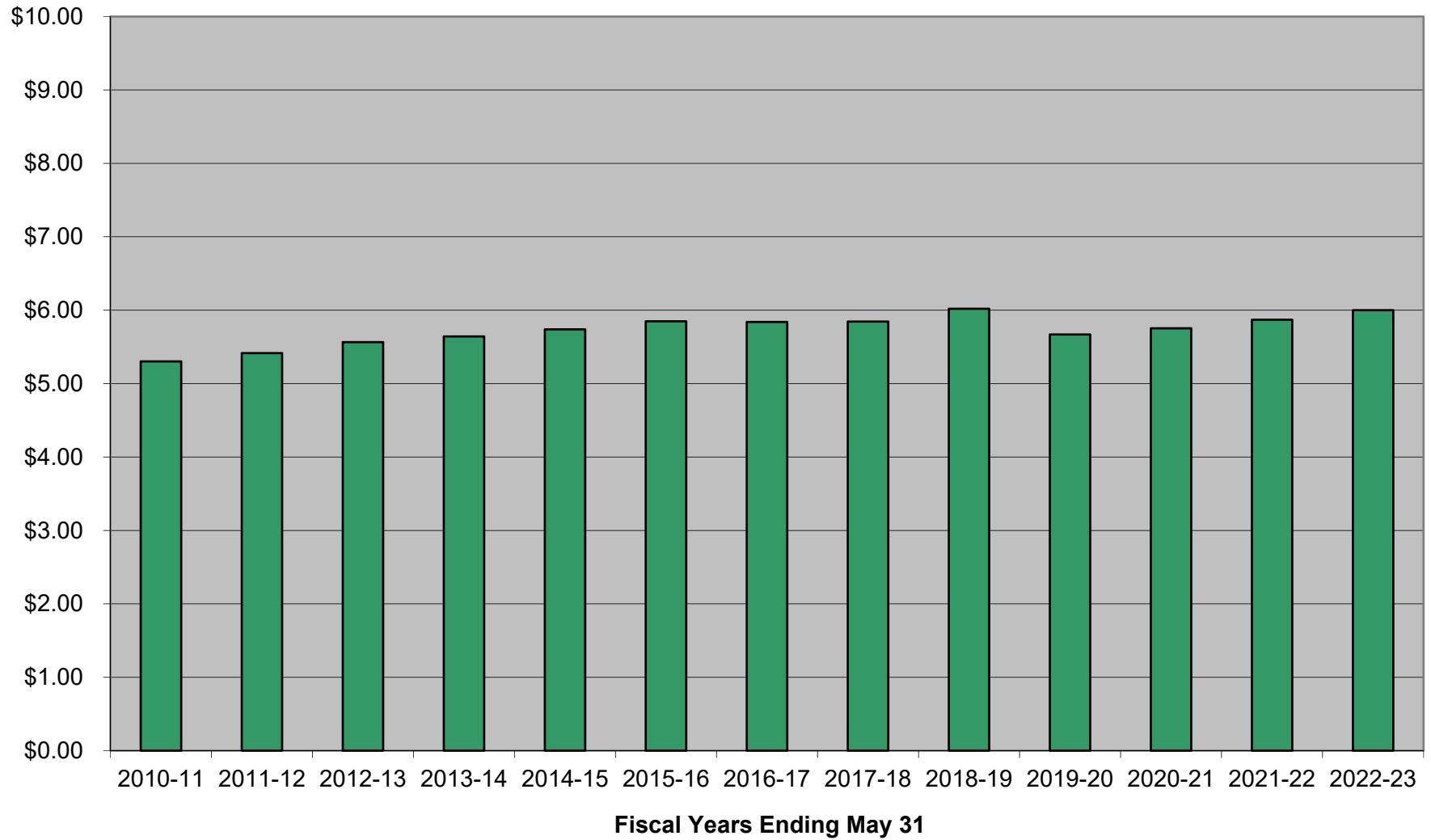
Village of Lima  
**2022-23 BUDGET**

**History of Taxable Assessed Value**



Village of Lima  
**2022-23 BUDGET**

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



VILLAGE OF LIMA  
2022-23 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
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	517,927	3.56%	6.02	2.99%	86,035,723	0.55%	95.00%	90,563,918	5.72
2019-20	531,200	2.56%	5.67	-5.84%	93,717,464	8.93%	100.00%	93,717,464	5.67
2020-21	542,500	2.13%	5.75	1.52%	94,281,184	0.60%	100.00%	94,281,184	5.75
2021-22	555,454	2.39%	5.87	2.00%	94,636,613	0.38%	95.00%	99,617,487	5.58
2022-23 <sup>B</sup>	570,302	2.67%	6.00	2.21%	95,062,866	0.45%	93.00%	102,218,135	5.58
<b>Amt. Increase</b>	<b>\$ 14,848</b>		<b>\$ 0.13</b>						
<b>% Increase</b>	<b>0.02387834</b>		<b>2.00%</b>						

Notes: 1 Revaluation.  
B Budget.

VILLAGE OF LIMA  
2022-23 BUDGET  
GENERAL FUND HISTORY

**A**

Fiscal Year	GENERAL FUND (WITHOUT AMBULANCE FUND)					
	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Unreserved Ending Fund Balance General Fund	Fund Balance Used
2013-14	\$ 327,547	\$ 745,726	\$ 815,424	\$ 88,268	\$ 346,117	\$ (18,570)
2014-15	346,117	740,695	627,640	(105,910)	353,262	(7,145)
2015-16	353,262	719,040	699,700	(23,997)	348,606	4,657
2016-17	348,606	778,620	818,662	46,154	354,717	(6,112)
2017-18	354,717	770,402	643,299	(98,268)	383,553	(28,835)
2018-19	383,553	788,641	661,786	(91,356)	419,052	(35,499)
2019-20	419,052	846,686	715,117	(985)	549,636	(130,584)
2020-21	549,636	1,063,169	1,175,048	(39,574)	398,183	151,453
2021-22 <sup>E</sup>	398,183	918,906	1,459,069	380,385 <sup>1</sup>	238,405	159,778
2022-23 <sup>B</sup>	238,405	828,610	1,071,587	26,884 <sup>1</sup>	22,312	216,093

**D**

GENERAL FUND RESERVES (Without Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
\$ 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	91,356	737,716
737,716	985	738,701
738,701	39,574	778,275
778,275	95,000	873,275
873,275	81,500	954,775

Note: <sup>1</sup> Adjustment for unreceived DOT and ARPA Grant Funds for Sidewalk Project.

**B**

Fiscal Year	AMBULANCE FUND				
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Unreserved Ending Fund Balance General Fund
2013-14	79,269	136,903	100,456	(22,542)	93,174
2014-15	93,174	111,405	130,756	(41,620)	32,203
2015-16	32,203	112,311	75,893	(30,552)	38,068
2016-17	38,068	101,364	183,491	79,806	35,748
2017-18	35,748	100,630	63,556	(28,544)	44,277
2018-19	44,277	125,202	78,955	(20,175)	70,349
2019-20	70,349	112,904	99,130	(13,532)	70,591
2020-21	70,591	81,199	88,845	(20,000)	42,945
2021-22 <sup>E</sup>	42,945	80,000	65,000	(20,000)	37,945
2022-23 <sup>B</sup>	37,945	105,000	105,000	(20,000)	17,945

**E**

AMBULANCE RESERVE (With Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance Ambulance Reserve
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	20,175	175,588
175,588	13,532	189,120
189,120	20,000	209,120
209,120	20,000	229,120
229,120	20,000	249,120

\* 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					
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Unreserved Ending Fund Balance	Fund Balance Used
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	427,830	913,843	740,741	(111,531)	489,401	(61,571)
2019-20	489,401	959,590	814,247	(14,517)	620,227	(130,826)
2020-21	620,227	1,144,368	1,263,893	(59,574)	441,128	179,099
2021-22 <sup>E</sup>	441,128	998,906	1,524,069	360,385	276,350	164,778
2022-23 <sup>B</sup>	276,350	933,610	1,176,587	6,884	40,257	236,093

**F = D + E**

TOTAL RESERVES			GRAND TOTAL FUND BALANCE
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund	
664,568	(65,726)	598,842	1,038,133
598,842	147,530	746,372	1,131,837
746,372	54,549	800,921	1,187,595
800,921	(125,960)	674,961	1,065,426
674,961	126,812	801,773	1,229,603
801,773	111,531	913,304	1,402,705
913,304	14,517	927,821	1,548,048
927,821	59,574	987,395	1,428,523
987,395	115,000	1,102,395	1,378,745
1,102,395	101,500	1,203,895	1,244,152

E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2022-23 BUDGET  
**GENERAL FUND TAX RATE ANALYSIS**

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 25,984	\$ 0.27	2.42%
Contingency	38,226	0.40	3.57%
All Other	<u>224,343</u>	<u>2.36</u>	<u>20.94%</u>
Total General Government Support	\$ 288,553	\$ 3.04	26.93%
Public Safety:			
Fire	65,600	0.69	6.12%
All Other	<u>510</u>	<u>0.01</u>	<u>0.05%</u>
Total Public Safety	\$ 66,110	\$ 0.70	6.17%
Health	-	-	0.00%
Transportation	232,760	2.45	21.72%
Culture & Recreation	32,399	0.34	3.02%
Home & Community Services	76,341	0.80	7.12%
Employee Benefits	106,932	1.12	9.98%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	40,000	0.42	3.73%
Streets (HR-2)	29,000	0.31	2.71%
Fire Department Air Packs (HR-9)	5,000	0.05	0.47%
Park Reserve	0	0.00	0.00%
Fire Dept. - Building & Grounds	7,000	0.07	0.65%
Fire Dept. - Misc. Equipment	<u>500</u>	<u>0.01</u>	<u>0.05%</u>
Total Transfers	\$ 81,500	\$ 0.86	7.61%
Debt Service - Principal	128,953	1.36	12.03%
Debt Service - Interest	<u>58,040</u>	<u>0.61</u>	<u>5.42%</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 1,071,587</u></b>	<b><u>\$ 11.27</u></b>	<b><u>100.00%</u></b>
Less: Other Revenues	(258,308)	(2.72)	-24.11%
Appropriated Fund Balance	(242,977)	(2.56)	-22.67%
<b>REAL PROPERTY TAX LEVY</b>	<b><u>\$ 570,302</u></b>	<b><u>\$ 6.00</u></b>	<b><u>53.22%</u></b>

\*2022-23 Assessed Value = \$ 95,062,866

VILLAGE OF LIMA  
2022-23 BUDGET

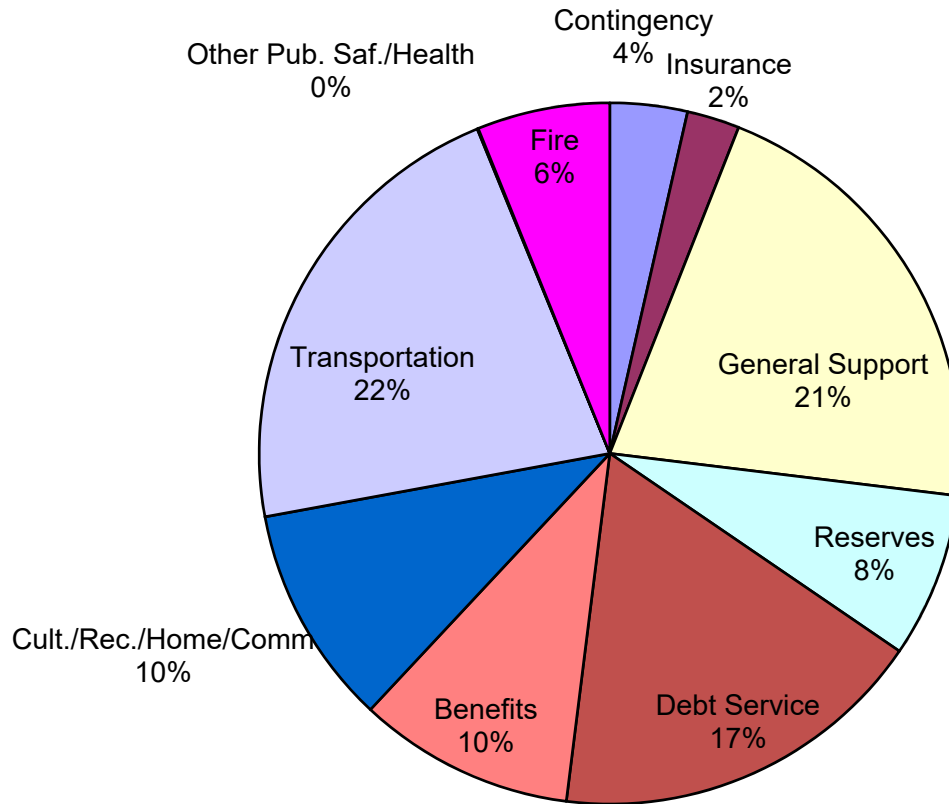
**GENERAL FUND BUDGET SUMMARY**

	<u>2020-21 Prior Year Actual</u>	<u>2021-22 Current Year Adopted Budget</u>	<u>2021-22 Current Year Projected Year End</u>	<u>2022-23 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 1,155,048	\$ 945,244	\$ 1,459,069 <sup>1</sup>	\$ 1,071,587
A510 LESS: Estimated Revenues	520,669	261,967	363,452	258,308
A599 LESS: Appropriated Fund Balance	<u>91,879</u>	<u>127,823</u>	<u>540,163</u> <sup>1</sup>	<u>242,977</u>
A510/1001 TAX LEVY	<u>\$ 542,500</u>	<u>\$ 555,454</u>	<u>\$ 555,454</u>	<u>\$ 570,302</u>

Note: 1 Increase in appropriations due to Sidewalk Project.

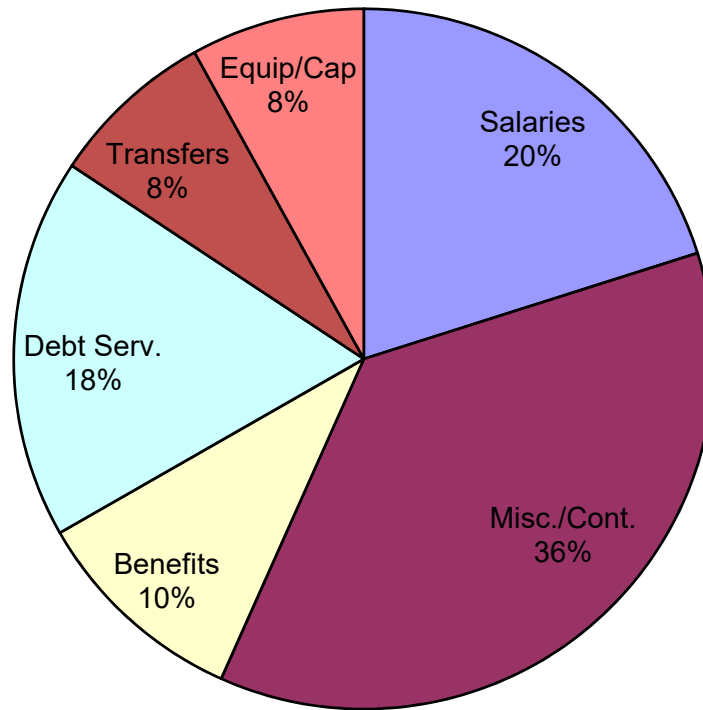
Village of Lima  
2022-23 BUDGET

**General Fund Expenses by Major Category**



Village of Lima  
2022-23 BUDGET

**General Fund Expenses by Object Code**



VILLAGE OF LIMA  
2022-23 BUDGET  
**GENERAL FUND - EXPENDITURES**

**TENTATIVE**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>TRUSTEES</b>									
Salary	A1010.1	\$ 8,150	\$ 8,150	\$ 8,075	\$ 8,000	\$ 6,000	\$ 8,000	\$ 8,000	\$ 8,000
Contractual	.4	0	0	0	0	0	0	0	0
<b>MAYOR</b>									
Salary	A1210.1	4,750	4,900	5,000	5,000	5,000	5,000	5,000	5,000
Contractual	.4	270	276	330	500	1,569	2,000	2,500	2,500
<b>ACCOUNTING</b>									
Contractual	A1320.4	1,690	1,123	0	1,500	0	1,500	1,500	1,500
<b>TREASURER</b>									
Salary	A1325.1	22,999	25,937	19,956	19,385	15,493	19,385	21,765	17,815
Equip./Cap. Outlay	.2	2,849	3,078	183	2,500	0	2,500	2,500	2,500
Personal Services	.3	0	0	0	3,023	1,283	3,023	0	0
Contractual	.4	12,102	20,135	62,319	60,000	39,285	50,000	30,000	30,000
<b>BUDGET</b>									
Contractual	A1340.4	4,422	15,751	0	0	0	6,000	0	5,402
<b>ASSESSMENT</b>									
Salary	A1355.1	0	0	0	0	0	0	0	0
Contractual	.4	350	356	0	0	0	0	0	0
<b>LAW</b>									
Contractual	A1420.4	7,225	8,805	27,983	18,000	18,634	18,634	18,540	18,540
<b>ENGINEER</b>									
Contractual	A1440.4	0	0	3,441	3,000	(617)	(617)	3,000	3,000
<b>ELECTIONS</b>									
Contractual	A1450.4	0	0	1,350	2,000	0	2,000	2,000	2,000
<b>PUBLIC WORKS ADMINISTRATION</b>									
Salary	A1490.1	31,158	34,591	31,130	36,000	23,538	36,000	37,125	37,125
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	69	218	0	150	0	150	150	150
<b>BUILDINGS</b>									
Contractual	A1620.4	0	0	0	0	0	0	0	0
<b>CENTRAL GARAGE</b>									
Salary	A1640.1	54,950	58,210	57,528	55,333	35,397	55,333	56,154	56,154
Equip./Cap. Outlay	.2	0	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	23,537	23,663	22,539	24,000	9,303	24,000	24,000	24,000
<b>CENTRAL DATA PROCESSING</b>									
Contractual	A1680.4	0	0	0	5,000	6,817	6,817	7,500	7,500

VILLAGE OF LIMA  
2022-23 BUDGET  
**GENERAL FUND - EXPENDITURES**

**TENTATIVE**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>UNALLOCATED INSURANCE</b>									
Contractual	A1910.4a	19,516	19,574	21,676	24,400	25,246	25,246	26,000	<b>25,984</b>
Contractual - Ambulance	A1910.4b	0	0	0	0	0	0	0	<b>0</b>
<b>MUNICIPAL ASSOCIATION DUES</b>									
Contractual	A1920.4	1,807	1,807	2,614	1,807	0	1,807	1,807	<b>1,807</b>
<b>PURCHASE OF LAND</b>									
Contractual	A1940.4	0	0	0	0	0	0	0	<b>0</b>
<b>TAXES &amp; ASSESSMENTS ON MUNICIPAL PROPERTY</b>									
Contractual	A1950.4	0	0	260	270	310	310	350	<b>350</b>
<b>GENERAL GOV'T SUPPORT - OTHER</b>									
Contractual	A1989.4	0	0	0	0	0	0	0	<b>0</b>
<b>CONTINGENCY</b>									
Contractual	A1990.4	N/A	N/A	N/A	20,000	0	0	0	<b>38,226</b>
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>		<b>\$ 195,844</b>	<b>\$ 226,574</b>	<b>\$ 264,384</b>	<b>\$ 290,868</b>	<b>\$ 187,258</b>	<b>\$ 268,089</b>	<b>\$ 248,891</b>	<b>\$ 288,553</b>
<b>TRAFFIC CONTROL</b>									
Contractual	A3310.4	591	590	0	500	0	500	500	<b>500</b>
<b>FIRE DEPARTMENT</b>									
Salary	A3410.1	0	0	0	0	0	0	0	<b>0</b>
Equip./Cap. Outlay	.2	23,104	7,797	28,209	17,900	3,948	17,900	22,900	<b>22,900</b>
Contractual	.4	38,963	64,260	50,505	47,700	24,051	47,700	42,700	<b>42,700</b>
<b>CONTROL OF DOGS</b>									
Salary	A3510.1	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	0	0	0	10	0	10	10	<b>10</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ 62,658</b>	<b>\$ 72,647</b>	<b>\$ 78,714</b>	<b>\$ 66,110</b>	<b>\$ 27,999</b>	<b>\$ 66,110</b>	<b>\$ 66,110</b>	<b>\$ 66,110</b>
<b>REGISTRAR OF VITAL STATISTICS</b>									
Contractual	A4020.4	220	50	0	0	0	0	0	<b>0</b>
<b>AMBULANCE</b>									
Equip./Cap. Outlay	A4540.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	0	0	0	0	0	0	0	<b>0</b>
<b>HEALTH - OTHER</b>									
Contractual	A4989.4	0	0	0	0	0	0	0	<b>0</b>
<b>TOTAL HEALTH</b>		<b>\$ 220</b>	<b>\$ 50</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

VILLAGE OF LIMA  
2022-23 BUDGET  
**GENERAL FUND - EXPENDITURES**

**TENTATIVE**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>STREET MAINTENANCE</b>									
Salary	A5110.1	47,542	53,925	64,502	53,570	43,989	53,570	54,623	<b>54,623</b>
Equip./Cap. Outlay	.2	34,395	0	38,284	500	44,834	44,834	500	<b>500</b>
Contractual	.4	19,391	34,622	27,797	41,000	22,377	41,000	41,000	<b>41,000</b>
<b>PERMANENT IMPROVEMENTS</b>									
Equip./Cap. Outlay	A5112.2	45,951	42,821	47,085	45,000	0	0	45,000	<b>45,000</b>
Contractual	.4	0	0	0	0	0	0	0	<b>0</b>
<b>SNOW REMOVAL</b>									
Salary	A5142.1	7,758	7,988	5,688	11,906	371	11,906	12,137	<b>12,137</b>
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	20,972	18,419	10,118	18,000	774	18,000	18,000	<b>18,000</b>
<b>STREET LIGHTING</b>									
Equip./Cap. Outlay	A5182.2	0	0	68,142	0	0	0	0	<b>0</b>
Contractual	.4	38,776	37,470	44,741	40,000	20,079	40,000	50,000	<b>50,000</b>
<b>SIDEWALKS</b>									
Equip./Cap. Outlay	A5410.2	0	197	160,771	1,000	501,312	550,000	1,000	<b>1,000</b>
Contractual	.4	460	45,083	6,050	10,000	2,613	10,000	10,000	<b>10,000</b>
<b>OFF STREET PARKING</b>									
Equip./Cap. Outlay	A5650.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	(805)	0	0	500	0	500	500	<b>500</b>
<b>TOTAL TRANSPORTATION</b>		<b>\$ 214,440</b>	<b>\$ 240,525</b>	<b>\$ 473,178</b>	<b>\$ 221,476</b>	<b>\$ 636,348</b>	<b>\$ 769,810</b>	<b>\$ 232,760</b>	<b>\$ 232,760</b>
<b>PARKS</b>									
Salary	A7110.1	6,355	4,396	3,572	11,156	4,551	11,156	12,374	<b>12,374</b>
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	5,941	6,594	5,174	4,250	1,845	3,000	4,250	<b>4,250</b>
<b>JOINT YOUTH PROGRAMS</b>									
Contractual	A7320.4	5,900	4,362	0	6,000	4,513	4,513	6,000	<b>6,000</b>
<b>HISTORIAN</b>									
Contractual	A7510.4	0	0	0	25	0	25	25	<b>25</b>
<b>CELEBRATIONS</b>									
Contractual	A7550.4	6,078	3,039	945	9,000	8,793	8,793	9,000	<b>9,000</b>
<b>ADULT RECREATION</b>									
Contractual	A7620.4	686	750	0	750	750	750	750	<b>750</b>
<b>TOTAL CULTURE &amp; RECREATION</b>		<b>\$ 24,960</b>	<b>\$ 19,141</b>	<b>\$ 9,691</b>	<b>\$ 31,181</b>	<b>\$ 20,452</b>	<b>\$ 28,237</b>	<b>\$ 32,399</b>	<b>\$ 32,399</b>

VILLAGE OF LIMA  
2022-23 BUDGET  
**GENERAL FUND - EXPENDITURES**

**TENTATIVE**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>ZONING</b>									
Salary	A8010.1	0	0	0	0	0	0	0	0
Contractual	.4	16,552	21,540	22,591	25,000	17,343	25,000	28,380	<b>28,380</b>
<b>PLANNING</b>									
Salary	A8020.1	0	0	0	0	0	0	0	0
Contractual (Master Plan/Revitalization)	.4	6,328	5,178	10,069	6,500	2,008	6,500	6,500	<b>6,500</b>
<b>REFUSE &amp; GARBAGE</b>									
Contractual	A8160.4	1,390	830	1,356	4,000	0	4,000	4,000	<b>4,000</b>
<b>STREET CLEANING</b>									
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	13	250	0	250	250	<b>250</b>
<b>COMMUNITY BEAUTIFICATION</b>									
Contractual	A8510.4	2,416	2,418	2,661	3,500	25	3,500	3,500	<b>3,500</b>
<b>DRAINAGE</b>									
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0
Contractual	.4	0	1,040	820	1,000	5,074	5,500	2,500	<b>2,500</b>
<b>SHADE TREES</b>									
Contractual	A8560.4	3,119	1,261	5,822	6,000	1,402	3,000	6,000	<b>6,000</b>
<b>LAWN MOWING</b>									
Salary	A8989.1	6,374	4,603	5,632	10,054	3,631	10,054	10,711	<b>10,711</b>
Equip./Cap. Outlay	.2	0	0	22,106	12,500	12,158	12,158	12,500	<b>12,500</b>
Contractual	.4	1,504	756	1,584	2,000	196	1,500	2,000	<b>2,000</b>
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 37,683</b>	<b>\$ 37,626</b>	<b>\$ 72,654</b>	<b>\$ 70,804</b>	<b>\$ 41,836</b>	<b>\$ 71,462</b>	<b>\$ 76,341</b>	<b>\$ 76,341</b>
<b>EMPLOYEE BENEFITS</b>									
State Retirement	A9010.8	24,966	26,019	23,294	29,045	20,561	20,561	29,000	<b>25,956</b>
Social Security	A9030.8	17,711	18,363	15,545	14,961	10,728	14,961	15,000	<b>14,936</b>
Workmens Comp.	A9040.8	4,644	3,812	4,292	4,292	3,796	3,796	4,200	<b>4,130</b>
Unemployment Ins.	A9050.8	0	0	554	250	0	250	200	<b>200</b>
Hospital & Medical Ins.	A9060.8	29,010	23,994	52,257	45,388	35,089	45,388	61,609	<b>61,710</b>
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 76,331</b>	<b>\$ 72,188</b>	<b>\$ 95,942</b>	<b>\$ 93,936</b>	<b>\$ 70,175</b>	<b>\$ 84,956</b>	<b>\$ 110,009</b>	<b>\$ 106,932</b>



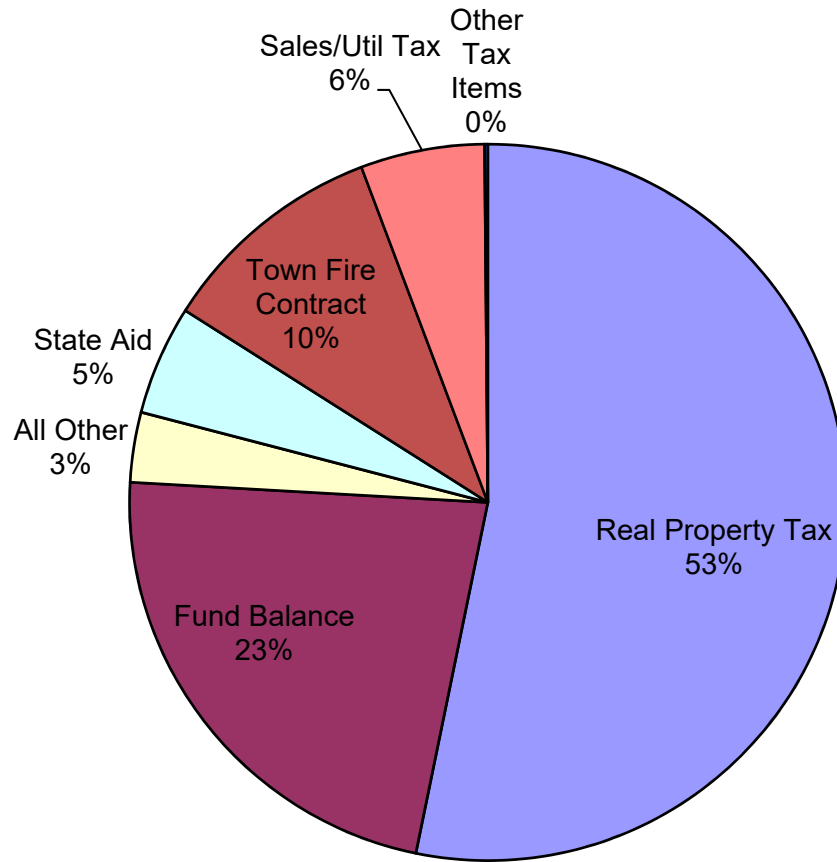
VILLAGE OF LIMA  
2022-23 BUDGET  
**GENERAL FUND - EXPENDITURES**

**TENTATIVE**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>SERIAL BONDS</b>									
Principal	A9710.6	39,000	39,000	39,000	39,000	0	39,000	0	<b>94,000</b>
Interest	A9710.7	20,475	18,768	17,063	15,357	(853)	15,357	0	<b>45,317</b>
<b>BOND ANTICIPATION NOTES</b>									
Principal	A9730.6	0	0	0	13,400	0	35,400	0	<b>34,953</b>
Interest	A9730.7	0	0	0	25,112	0	2,648	0	<b>12,723</b>
<b>TOTAL DEBT SERVICE</b>		<b>\$ 59,475</b>	<b>\$ 57,768</b>	<b>\$ 56,063</b>	<b>\$ 92,869</b>	<b>\$ (853)</b>	<b>\$ 92,405</b>	<b>\$ 0</b>	<b>\$ 186,993</b>
Interfund Transfer (Ambulance Fac.)	A9950.9	\$ 0	\$ 15,668	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 15,668</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>		<b>\$ 671,611</b>	<b>\$ 742,187</b>	<b>\$ 1,050,626</b>	<b>\$ 867,244</b>	<b>\$ 983,213</b>	<b>\$ 1,381,069</b>	<b>\$ 766,510</b>	<b>\$ 990,087</b>
<b>INTERFUND TRANSFERS - CAPITAL PROJECTS</b>									
Fire Equipment (HR-3)	A9950.9	46,000	46,000	46,000	30,000	0	30,000	40,000	<b>40,000</b>
Streets (HR-2)	A9950.9	27,000	27,000	29,000	29,000	0	29,000	29,000	<b>29,000</b>
Ambulance (HR-5)	A9950.9	0	0	0	0	0	0	0	<b>0</b>
Highway Garage (HR-6)	A9950.9	0	0	9,422	0	0	0	0	<b>0</b>
Fire Department Air Packs (HR-9)	A9950.9	4,500	4,500	4,500	4,500	0	4,500	5,000	<b>5,000</b>
Park Reserve	A9950.9	2,000	2,000	2,000	2,000	0	2,000	0	<b>0</b>
Fire Dept. - Building & Grounds	A9950.9	12,000	12,000	12,000	12,000	0	12,000	7,000	<b>7,000</b>
Fire Dept. - Misc. Equipment	A9950.9	1,500	1,500	1,500	500	0	500	500	<b>500</b>
Lawnmower Reserve	A9950.9	0	0	0	0	0	0	0	<b>0</b>
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 93,000</b>	<b>\$ 93,000</b>	<b>\$ 104,422</b>	<b>\$ 78,000</b>	<b>\$ 0</b>	<b>\$ 78,000</b>	<b>\$ 81,500</b>	<b>\$ 81,500</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 764,611</b>	<b>\$ 835,187</b>	<b>\$ 1,155,048</b>	<b>\$ 945,244</b>	<b>\$ 983,213</b>	<b>\$ 1,459,069</b>	<b>\$ 848,010</b>	<b>\$ 1,071,587</b>

Village of Lima  
**2022-23 BUDGET**

**General Fund Revenues by Major Category**



VILLAGE OF LIMA  
2022-23 BUDGET  
**GENERAL FUND - REVENUES**

**TENTATIVE**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>Real Property Taxes</b>	<b>A1001</b>	<b>\$ 517,927</b>	<b>\$ 531,200</b>	<b>\$ 542,500</b>	\$ 555,454	\$ 552,092	\$ 555,454	\$ 570,302	\$ 570,302
Other Payments Lieu of Taxes	A1081	0	0	0	0				
Interest & Penalties	A1090	3,798	3,151	3,980	1,000	1,397	1,397	1,500	1,500
Sales Tax	A1120	43,014	43,203	43,828	33,000	39,666	43,000	40,000	40,000
Franchises	A1170	20,488	20,059	20,034	20,000	10,607	20,000	20,000	20,000
<b>TOTAL OTHER TAX ITEMS</b>		<b>\$ 67,300</b>	<b>\$ 66,413</b>	<b>\$ 67,842</b>	<b>\$ 54,000</b>	<b>\$ 51,670</b>	<b>\$ 64,397</b>	<b>\$ 61,500</b>	<b>\$ 61,500</b>
Treasurer Fees	A1230	505	616	510	250	345	400	250	250
Safety Inspection Fees	A1560	3,082	1,315	0	0	0	0	0	0
Vital Statistics Fees	A1603	250	50	0	0	0	0	0	0
Ambulance Charges	A1640	0	0	0	0	0	0	0	0
Zoning Fees	A2110	225	150	495	0	0	0	0	0
<b>TOTAL DEPARTMENTAL INCOME</b>		<b>\$ 4,062</b>	<b>\$ 2,131</b>	<b>\$ 1,005</b>	<b>\$ 250</b>	<b>\$ 345</b>	<b>\$ 400</b>	<b>\$ 250</b>	<b>\$ 250</b>
Fire Protection	A2262a	93,724	94,677	104,165	103,658	0	93,000	110,000	110,000
Debt Service Ambulance Facility	A2262b	0	0	0	0	0	10,658	0	0
Misc. Rev. - Other Govts.	A2389	5,947	7,784	22,489	5,000	0	5,000	5,000	5,000
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>		<b>\$ 99,671</b>	<b>\$ 102,461</b>	<b>\$ 126,654</b>	<b>\$ 108,658</b>	<b>\$ 0</b>	<b>\$ 108,658</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>
Interest & Earnings	A2401	1,551	2,011	1,316	350	163	350	358	358
Rental of Real Property	A2410	0	0	1,725	500	1,375	1,375	1,000	1,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 1,551</b>	<b>\$ 2,011</b>	<b>\$ 3,041</b>	<b>\$ 850</b>	<b>\$ 1,538</b>	<b>\$ 1,725</b>	<b>\$ 1,358</b>	<b>\$ 1,358</b>
Business & Occupational Licenses	A2501	495	840	0	100	0	0	100	100
Other Licenses	A2545	0	0	5,950	0	0	0	0	0
Building Permits	A2550	0	0	0	2,000	4,392	4,392	2,000	2,000
Other Permits	A2590	0	1,047	336	100	375	375	100	100
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$ 495</b>	<b>\$ 1,887</b>	<b>\$ 6,286</b>	<b>\$ 2,200</b>	<b>\$ 4,767</b>	<b>\$ 4,767</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>
Fines & Forfeitures	A2610	0	0	0	0	0	0	0	0
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Sale of Scrap & Materials	A2650	0	0	239	0	0	0	0	0
Sale of Equipment	A2665	9,635	0	2,900	0	0	0	0	0
Insurance Recoveries	A2680	1,353	2,963	0	0	0	0	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 10,988</b>	<b>\$ 2,963</b>	<b>\$ 3,139</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

VILLAGE OF LIMA  
2022-23 BUDGET  
**GENERAL FUND - REVENUES**

**TENTATIVE**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
Refunds - Prior Yrs. Exps.	A2701	2,711	9,852	213	0	79	79	0	0
Gifts and Donations	A2705	0	0	600	0	0	0	0	0
AIM Related Payments	A2750	0	15,047	15,047	14,000	0	0	14,000	14,000
Miscellaneous	A2770	11,220	0	3,250	1,000	14,415	14,415	1,000	1,000
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 13,931</b>	<b>\$ 24,899</b>	<b>\$ 19,110</b>	<b>\$ 15,000</b>	<b>\$ 14,494</b>	<b>\$ 14,494</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
State Aid - Per Capita	A3001	15,047	0	0	9	0	0	0	0
State Aid - Mortgage Tax	A3005	10,884	5,869	22,793	8,000	8,776	8,776	8,000	8,000
State Aid - FEMA & STAR	A3089	0	45,074	112,896	0	23,851	23,851	0	0
State Aid - CHIPS	A3501	45,951	42,821	53,495	45,000	0	0	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
<b>TOTAL STATE AID</b>		<b>\$ 71,882</b>	<b>\$ 93,764</b>	<b>\$ 189,184</b>	<b>\$ 53,009</b>	<b>\$ 32,627</b>	<b>\$ 32,627</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>
Federal Aid	A4589	0			0	108,384	108,384	0	0
<b>TOTAL FEDERAL AID</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 108,384</b>	<b>\$ 108,384</b>	<b>\$ 0</b>	<b>\$ 0</b>
Interfund Transfer - Debt Service	A5031	0	0	0	0	0	0	0	0
Interfund Transfer - Amb. Debt Service	A5031	0	18,957	104,408	10,000	10,000	10,000	10,000	10,000
Interfund Transfer - Ambulance Fund	A5031	0	0	0	0	0	0	0	0
Interfund Transfer - Other	A5031	0	0	0	18,000	18,000	18,000	0	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 18,957</b>	<b>\$ 104,408</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 787,807</b>	<b>\$ 846,686</b>	<b>\$ 1,063,169</b>	<b>\$ 817,421</b>	<b>\$ 793,917</b>	<b>\$ 918,906</b>	<b>\$ 828,610</b>	<b>\$ 828,610</b>

VILLAGE OF LIMA  
2022-23 BUDGET

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

YEAR ENDING MAY 31, 2022

		<u>2021-22 Budget</u>	<u>Year-to-Date 01-31-22</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2021	A-909	\$ 398,183	\$ 398,183	\$ 398,183	
Plus Transfers from Reserves (Fund Balance used below)		0	0	380,385	<sup>1</sup>
Plus Estimated Revenues and Receipts	A-980	817,421	793,917	918,906	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>945,244</u>	<u>983,213</u>	<u>1,459,069</u>	
Estimated Ending Fund Balance		<u>\$ 270,360</u>	<u>\$ 208,886</u>	<u>\$ 238,405</u>	100%
Estimated Amount of Fund Balance Used		\$ 127,823		\$ 159,778	
<b>APPROPRIATED FUND BALANCE</b>	<b>A-599</b>	<b>\$ 127,823</b>		<b>\$ 242,977</b>	<b>101.92%</b>
		<b>2021-22</b>		<b>2022-23</b>	
Unappropriated Fund Balance	A-909 - A-599			\$ (4,572)	-1.92%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 121,589	

Note: 1 Adjustment for unreceived DOT and ARPA Grant Funds for Sidewalk Project.

\* 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  
2022-23 BUDGET

**AMBULANCE FUND HISTORY**

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Ending Fund Balance
2013-14	79,269	136,903	100,456	(22,542) <sup>1</sup>	93,174
2014-15	93,174	111,405	130,756	(41,620) <sup>1</sup>	32,203
2015-16	32,203	112,311	75,893	(30,552) <sup>1</sup>	38,067
2016-17	38,067	101,364	183,491	79,806	35,747
2017-18	35,747	100,630	63,556	(28,544) <sup>1</sup>	44,276
2018-19	44,276	125,202	78,955	(20,175) <sup>1</sup>	70,348
2019-20	70,348	112,904	99,130	(13,532) <sup>1</sup>	70,590
2020-21	70,590	81,199	88,845	(20,000) <sup>1</sup>	42,944
2021-22 <sup>E</sup>	42,944	80,000	65,000	(20,000) <sup>1</sup>	37,944
2022-23 <sup>B</sup>	37,944	105,000	105,000	(20,000) <sup>1</sup>	17,944

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

VILLAGE OF LIMA  
2022-23 BUDGET

**AMBULANCE FUND - EXPENDITURES**

**TENTATIVE**

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2021-22	YEAR-TO-DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>AMBULANCE</b>									
AM4540.2	Equip./Cap. Outlay	831	5,326	43,823	10,000	3,015	10,000	10,000	<b>10,000</b>
.4	Contractual	20,806	25,262	65,022	65,000	40,954	65,000	65,000	<b>65,000</b>
AM4989.4	Contractual (MedEx)	\$ 47,493	\$ 41,472	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	<b>\$ 0</b>
AM9950.9	Transfer to General Fund	0	0	0	0	0	0	0	<b>0</b>
AM9950.9	Transfer to General Fund Ambulance Debt Service	10,000	10,000	0	10,000	0	10,000	10,000	<b>10,000</b>
AM9950.9	Transfer to Ambulance Reserve	20,000	20,000	0	20,000	0	0	20,000	<b>20,000</b>
AM9950.9	Transfer to Ambulance Buildings & Grounds Reserve	0	0	0	0	0	0	0	<b>0</b>
<b>TOTAL EXPENSES</b>		<b>\$ 99,130</b>	<b>\$ 102,060</b>	<b>\$ 108,845</b>	<b>\$ 105,000</b>	<b>\$ 43,969</b>	<b>\$ 85,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>

**AMBULANCE FUND - REVENUES**

**TENTATIVE**

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2021-22	YEAR-TO-DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
AM1640	Ambulance Income	\$ 125,202	\$ 112,904	\$ 81,199	\$ 105,000	\$ 61,812	\$ 80,000	\$ 80,000	<b>\$ 105,000</b>
AM5031	Transfer from General Fund	0	0	0	0	0	0	0	<b>0</b>
<b>TOTAL REVENUES</b>		<b>\$ 125,202</b>	<b>\$ 112,904</b>	<b>\$ 81,199</b>	<b>\$ 105,000</b>	<b>\$ 61,812</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 105,000</b>

VILLAGE OF LIMA  
2022-23 BUDGET

**WATER FUND HISTORY**

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance
2009-10	409,793	295,749	297,600	14,765 <sup>3</sup>	422,707
2010-11	422,707	274,418	266,429	(7,141) <sup>3</sup>	423,555
2011-12	423,555	293,355	262,330	(1,762) <sup>3</sup>	452,818
2012-13	452,818	283,618	266,821	(2,670) <sup>3</sup>	466,945
2013-14	466,945	308,526	292,087	18,192 <sup>3</sup>	501,576
2014-15	501,576	269,874	280,815	(1,988) <sup>3</sup>	488,648
2015-16	488,648	278,008	331,333	44,028 <sup>3</sup>	479,350
2016-17	479,350	291,098	329,710	28,839 <sup>3</sup>	469,577
2017-18	469,577	342,487	446,754	99,179 <sup>3</sup>	464,489
2018-19	464,489	432,920	503,284	26,693 <sup>3</sup>	420,818
2019-20	420,818	711,181	493,579	(305,882) <sup>3</sup>	332,538
2020-21	332,538	401,389	360,529	216,904 <sup>3</sup>	590,302
2021-22 <sup>E</sup>	590,302	476,792	498,143	-	568,951
2022-23 <sup>B</sup>	568,951	465,125	623,232	-	410,843

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
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
64,587	44,451	11.322	316,565	7.122
			410,000	
66,650	31,552	11.427	271,702	8.611 *
			11,000	
			500	

- 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, 2022 Rates = \$7.00 V/\$8.40 T



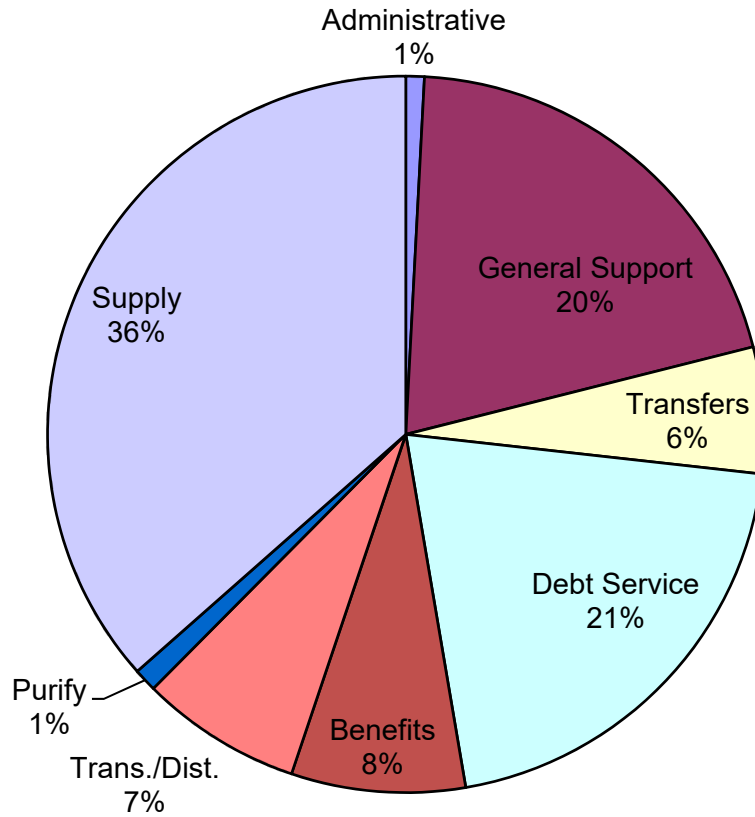
VILLAGE OF LIMA  
2022-23 BUDGET

**WATER FUND BUDGET SUMMARY**

	<u>2020-21 Prior Year Actual</u>	<u>2021-22 Current Year Adopted Budget</u>	<u>2021-22 Current Year Projected Year End</u>	<u>2022-23 Budget</u>
F960 BUDGETED APPROPRIATIONS	\$ 360,529	\$ 501,882	\$ 498,143	\$ 623,232
F510 LESS: Estimated Revenues	401,389	456,850	476,792	465,125
F599 LESS: Appropriated Fund Balance	<u>(40,860)</u>	<u>45,032</u>	<u>21,351</u>	<u>158,107</u>
F510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

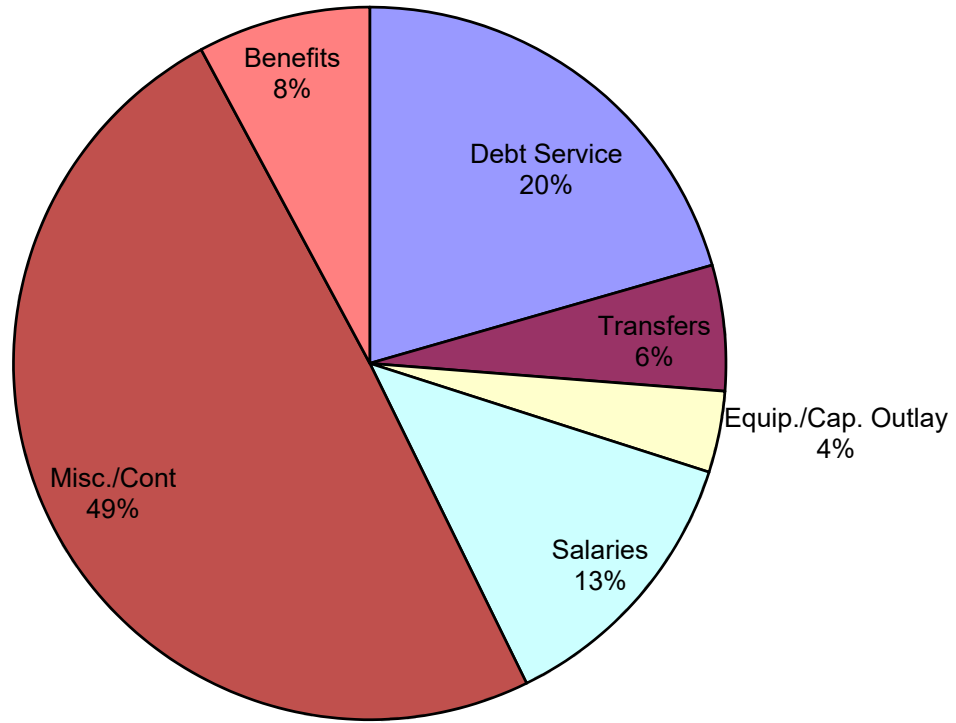
Village of Lima  
**2022-23 BUDGET**

**Water Fund Expenses by Major Category**



Village of Lima  
**2022-23 BUDGET**

**Water Fund Expenses by Object Code**



VILLAGE OF LIMA  
2022-23 BUDGET  
**WATER FUND - EXPENDITURES**

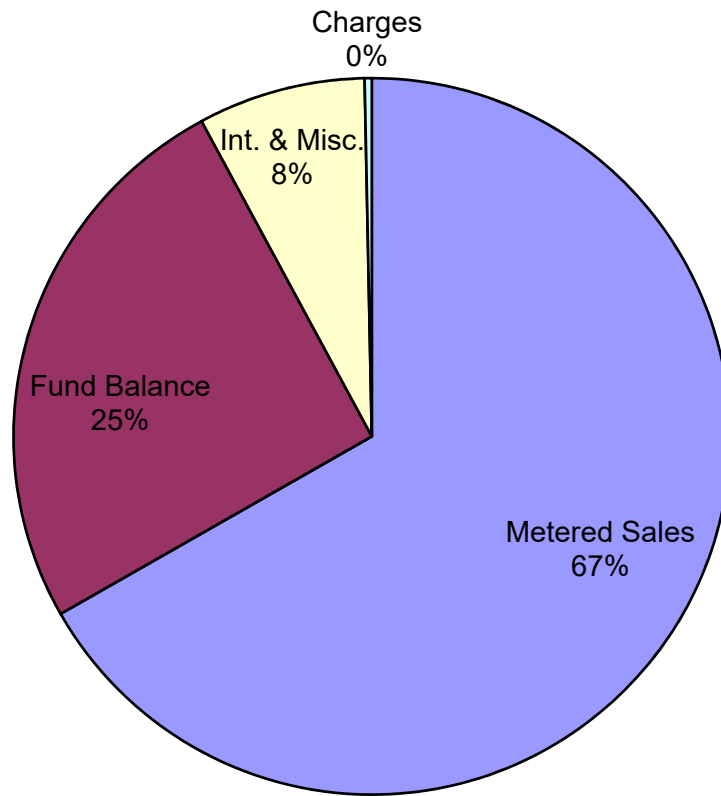
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	ADOPTED BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>BOARD OF TRUSTEES</b>									
Salary	F1010.1	\$ 4,075	\$ 4,075	\$ 0	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000
<b>MAYOR</b>									
Salary	F1210.1	2,375	0	0	2,500	1,250	2,500	2,500	2,500
<b>ACCOUNTING</b>									
Contractual	F1320.4	750	0	0	750	0	750	750	750
<b>TREASURER</b>									
Salary	F1325.1	14,844	0	0	11,628	4,471	11,628	13,280	15,880
Equip./Cap. Outlay	.2	0	0	0	4,534	2,419	4,534	0	0
Contractual	.4	0	0	0	2,500	215	2,500	2,500	2,500
<b>BUDGET OFFICER</b>									
Contractual	F1340.4	3,000	0	0	0	0	3,000	0	5,402
<b>LAW</b>									
Contractual	F1420.4	3,350	0	6,000	9,000	6,000	9,000	9,000	9,000
<b>ENGINEER</b>									
Contractual	F1440.4	5,479	0	0	2,000	0	0	2,000	2,000
<b>PUBLIC WORKS</b>									
Salary	F1490.1	31,632	58,026	51,549	32,850	23,538	32,850	37,125	37,125
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0
<b>ADMINISTRATION</b>									
Personal Services	F1710.1	0	0	0	0	0	0	0	0
Contractual	F1710.4	0	0	0	0	0	0	0	0
<b>UNALLOCATED INSURANCE</b>									
Contractual	F1910.4	4,336	4,614	4,469	4,900	4,900	4,900	6,000	5,183
<b>CONTINGENCY</b>									
Contractual	F1990.4	N/A	N/A	N/A	15,000	0	0	0	41,786
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 69,842</b>	<b>\$ 66,715</b>	<b>\$ 62,018</b>	<b>\$ 89,662</b>	<b>\$ 45,793</b>	<b>\$ 75,662</b>	<b>\$ 77,155</b>	<b>\$ 126,126</b>

VILLAGE OF LIMA  
2022-23 BUDGET  
**WATER FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	ADOPTED BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>WATER ADMINISTRATION</b>									
Salary	F8310.1	2,047	1,017	4,275	1,362	2,335	2,335	1,397	1,397
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,300	1,783	663	3,800	5,310	5,310	3,800	3,800
<b>SUPPLY, POWER &amp; PUMPING</b>									
Salary	F8320.1	3,321	593	1,951	7,424	779	7,424	7,531	7,531
Equip./Cap. Outlay	.2	0	0	56	0	0	0	0	0
Contractual	.4	294,670	208,580	225,225	170,000	131,649	170,000	220,000	220,000
<b>PURIFICATION</b>									
Equip./Cap. Outlay	F8330.2	0	0	3,095	500	0	500	500	500
Contractual	.4	5,365	6,855	4,570	6,000	4,815	6,000	6,000	6,000
<b>TRANSM. &amp; DISTRIBUTION</b>									
Salary	F8340.1	9,832	10,135	7,585	11,215	4,247	11,215	11,386	11,386
Equip./Cap. Outlay	.2	8,585	3,755	8,705	22,500	29,890	29,890	22,500	22,500
Contractual	.4	7,744	7,941	6,885	11,500	8,419	11,500	11,500	11,500
<b>TOTAL HOME &amp; COMMUNITY</b>		<b>\$ 332,864</b>	<b>\$ 240,659</b>	<b>\$ 263,010</b>	<b>\$ 234,302</b>	<b>\$ 187,443</b>	<b>\$ 244,174</b>	<b>\$ 284,614</b>	<b>\$ 284,614</b>
<b>EMPLOYEE BENEFITS</b>									
State Retirement	F9010.8	10,168	10,842	9,508	10,771	10,771	10,771	11,000	11,597
Social Security	F9030.8	5,381	5,139	4,964	5,515	3,229	5,515	5,515	6,406
Workers Compensation	F9040.8	1,621	1,762	1,479	1,479	1,479	1,479	2,000	1,520
Unemployment Ins.	F9050.8	0	0	0	0	0	0	100	100
Hospital & Medical	F9060.8	20,651	25,277	19,550	20,368	11,563	20,368	21,500	29,280
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 37,821</b>	<b>\$ 43,020</b>	<b>\$ 35,501</b>	<b>\$ 38,133</b>	<b>\$ 27,041</b>	<b>\$ 38,133</b>	<b>\$ 40,115</b>	<b>\$ 48,903</b>
<b>DEBT SERVICE - Last bond paid in full 05-15-04</b>									
SB - Principal	F9710.6	0	0	0	0	0	0	0	28,800
SB - Interest	.7	0	0	0	0	0	0	0	84,342
BAN - Principal	F9730.6	0	0	0	48,800	0	85,000	0	0
BAN - Interest	.7	0	0	0	46,485	0	10,674	0	14,947
<b>TOTAL DEBT SERVICE</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 95,285</b>	<b>\$ 0</b>	<b>\$ 95,674</b>	<b>\$ 0</b>	<b>\$ 128,089</b>
<b>TOTAL EXPENSES</b>		<b>\$ 440,527</b>	<b>\$ 350,394</b>	<b>\$ 360,529</b>	<b>\$ 457,382</b>	<b>\$ 260,278</b>	<b>\$ 453,643</b>	<b>\$ 401,884</b>	<b>\$ 587,732</b>
<b>INTERFUND TRANSFERS - CAPITAL PROJECTS</b>									
Interfund Transfer	F9909.9	0	0	0	9,000	0	9,000	0	0
Capital Reserve (HR-1)	F9950.9	62,756	143,185	0	35,500	0	35,500	35,500	35,500
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 62,756</b>	<b>\$ 143,185</b>	<b>\$ 0</b>	<b>\$ 44,500</b>	<b>\$ 0</b>	<b>\$ 44,500</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 503,284</b>	<b>\$ 493,579</b>	<b>\$ 360,529</b>	<b>\$ 501,882</b>	<b>\$ 260,278</b>	<b>\$ 498,143</b>	<b>\$ 437,384</b>	<b>\$ 623,232</b>

Village of Lima  
**2022-23 BUDGET**

**Water Fund Revenues by Major Category**



VILLAGE OF LIMA  
2022-23 BUDGET  
**WATER FUND - REVENUES**

**TENTATIVE**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
Metered Water Sales	F2140	\$ 329,123	\$ 494,541	\$ 349,745	\$ 405,725	\$ 245,487	\$ 410,000	\$ 405,000	\$ 405,000
Metered Sales-Other Govt.	F2141	16,177	0	0	11,000	17,614	20,000	11,000	11,000
Water Service Charge	F2144	15	752	0	500	0	0	500	500
Water Service Chg-Other Govt.	F2145	1,638	0	0	1,500	0	0	1,500	1,500
Interest & Penalties	F2148	5,489	5,574	2,245	3,000	0	0	2,000	2,000
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 352,442</b>	<b>\$ 500,867</b>	<b>\$ 351,990</b>	<b>\$ 421,725</b>	<b>\$ 263,101</b>	<b>\$ 430,000</b>	<b>\$ 420,000</b>	<b>\$ 420,000</b>
Interest & Earnings	F2401	572	1,163	532	125	52	125	125	125
Rental Real Property	F2410	0	41,666	43,095	35,000	40,236	45,000	45,000	45,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 572</b>	<b>\$ 42,829</b>	<b>\$ 43,627</b>	<b>\$ 35,125</b>	<b>\$ 40,288</b>	<b>\$ 45,125</b>	<b>\$ 45,125</b>	<b>\$ 45,125</b>
Sale of Equipment	F2665	6,300	0	0	0	0	0	0	0
Insurance Recoveries	F2680	3,463	0	1,587	0	1,587	1,587	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 9,763</b>	<b>\$ 0</b>	<b>\$ 1,587</b>	<b>\$ 0</b>	<b>\$ 1,587</b>	<b>\$ 1,587</b>	<b>\$ 0</b>	<b>\$ 0</b>
Refund of Prior Yr. Exp.	F2701	504	0	188	0	80	80	0	0
Miscellaneous	F2770	69,638	21,088	3,997	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 70,142</b>	<b>\$ 21,088</b>	<b>\$ 4,185</b>	<b>\$ 0</b>	<b>\$ 80</b>	<b>\$ 80</b>	<b>\$ 0</b>	<b>\$ 0</b>
Interfund Transfer	F5031	0	146,397	0	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 146,397</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL REVENUES</b>		<b>\$ 432,920</b>	<b>\$ 711,181</b>	<b>\$ 401,389</b>	<b>\$ 456,850</b>	<b>\$ 305,055</b>	<b>\$ 476,792</b>	<b>\$ 465,125</b>	<b>\$ 465,125</b>

VILLAGE OF LIMA  
2022-23 BUDGET

**WATER FUND - UNRESERVED FUND BALANCE ESTIMATE\***

YEAR ENDING MAY 31, 2022

		<u>2021-22 Budget</u>	<u>Year-to-Date 01-31-22</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2021	F-909	\$ 590,302	\$ 590,302	\$ 590,302	
Plus Estimated Revenues and Receipts	F-980	456,850	305,055	476,792	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>501,882</u>	<u>260,278</u>	<u>498,143</u>	
Estimated Ending Fund Balance		<u>\$ 545,270</u>	<u>\$ 635,079</u>	<u>\$ 568,951</u>	100%
Estimated Amount of Fund Balance Used		45,032		21,351	
<b>APPROPRIATED FUND BALANCE</b>	<b>F-599</b>	<b>\$ 45,032</b>		<b>\$ 158,107</b>	<b>27.79%</b>
		2021-22		2022-23	
Unappropriated Fund Balance	F-909 - F-599			\$ 410,843	72.21%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 124,536	

\* 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  
2022-23 BUDGET

**SEWER FUND HISTORY**

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance	Sewer Rents	State O&M Aid
2009-10	257,635	363,694	305,850	(49) <sup>3</sup>	315,430	357,708	-
2010-11	315,430	362,803	316,872	(3,050) <sup>3</sup>	358,311	356,919	-
2011-12	358,311	360,742	322,863	(5,034) <sup>3</sup>	391,156	354,636	-
2012-13	391,156	355,328	340,034	(5,599) <sup>3</sup>	400,852	351,783	-
2013-14	400,852	361,881	372,473	23,613 <sup>3</sup>	413,873	361,753	-
2014-15	413,873	366,414	349,707	(6,235) <sup>3</sup>	424,345	359,406	-
2015-16	424,345	381,012	389,827	(562) <sup>3</sup>	414,968	358,243	-
2016-17	414,968	388,197	357,641	(28,905) <sup>3</sup>	416,618	361,076	-
2017-18	416,618	360,504	393,333	39,715 <sup>3</sup>	423,504	355,557	-
2018-19	423,504	395,719	401,792	36,483 <sup>3</sup>	453,914	387,121	-
2019-20	453,914	512,044	370,296	(293,409)	302,253	132,504	-
2020-21	302,253	368,212	287,785	288,338	671,018	347,316	-
2021-22 <sup>E</sup>	671,018	395,800	448,804		618,014	425,725	-
2022-23 <sup>B</sup>	671,018	429,525	496,117		604,426	425,725	-

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

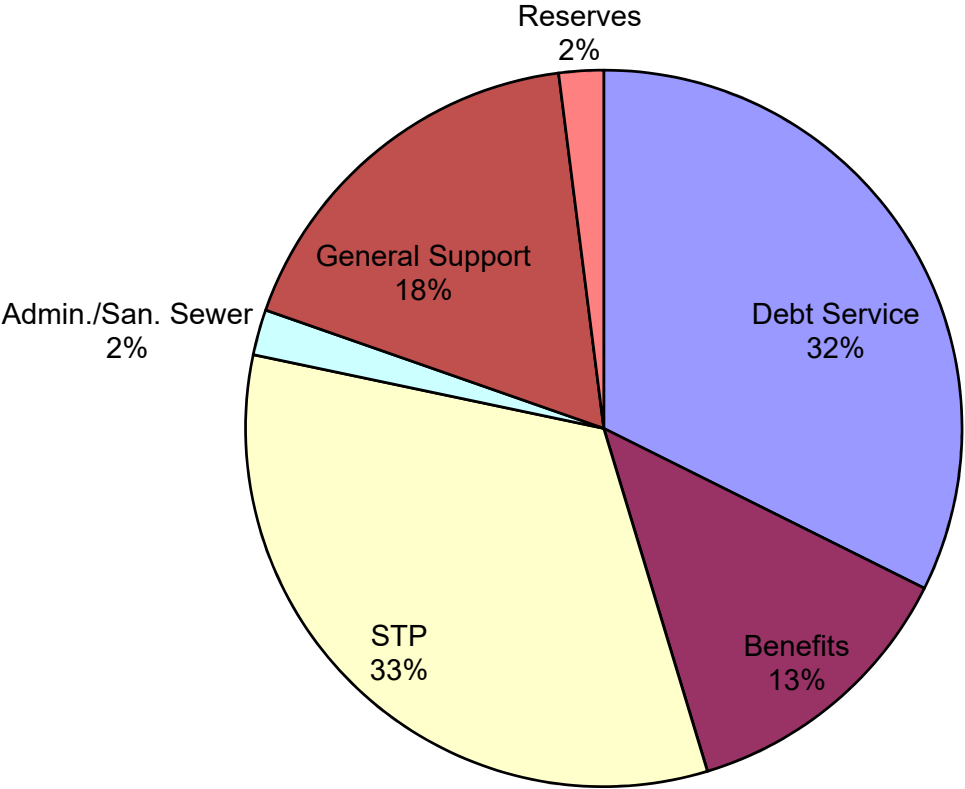
VILLAGE OF LIMA  
2022-23 BUDGET

**SEWER FUND BUDGET SUMMARY**

	<u>2020-21 Prior Year Actual</u>	<u>2021-22 Current Year Adopted Budget</u>	<u>2021-22 Current Year Projected Year End</u>	<u>2022-23 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 287,785	\$ 473,221	\$ 448,804	\$ 496,117
G510 LESS: Estimated Revenues	368,212	473,221	395,800	429,525
G599 LESS: Appropriated Fund Balance	<u>(80,427)</u>	<u>0</u>	<u>53,004</u>	<u>66,592</u>
G510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

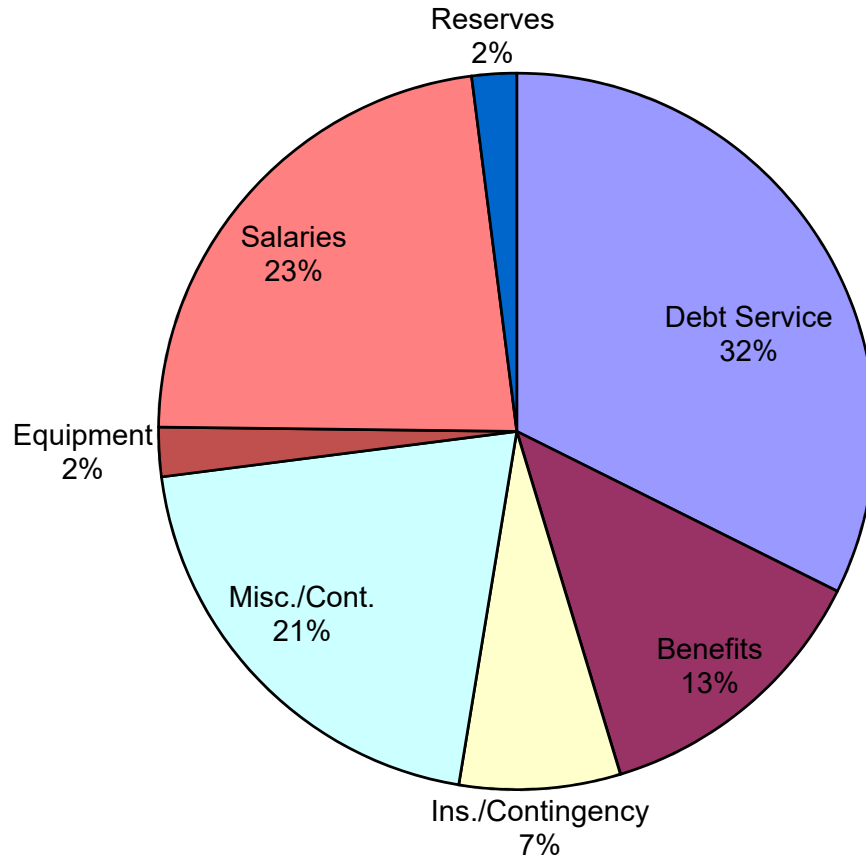
Village of Lima  
**2022-23 BUDGET**

**Sewer Fund Expenses by Major Category**



Village of Lima  
**2022-23 BUDGET**

**Sewer Fund Expenses by Object Code**



VILLAGE OF LIMA  
2022-23 BUDGET  
**SEWER FUND - EXPENDITURES**

**TENTATIVE**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>BOARD OF TRUSTEES</b>									
Salary	G1010.1	\$ 4,075	\$ 4,075	\$ 0	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000
<b>MAYOR</b>									
Salary	G1210.1	2,375	0	0	2,500	1,250	2,500	2,500	2,500
<b>ACCOUNTING</b>									
Contractual	G1320.4	750	0	0	750	0	750	750	750
<b>TREASURER</b>									
Salary	G1325.1	14,807	38,506	29,918	14,998	3,235	14,998	13,280	15,880
Personal Services	.3	0	0	0	4,534	2,580	4,534	0	0
Contractual	.4	0	0	0	2,500	0	2,500	2,500	2,500
<b>BUDGET OFFICER</b>									
Contractual	G1340.4	3,000	0	0	0	0	0	0	5,402
<b>EFC ADMINISTRATION FEE</b>									
Contractual	G1380.4	2,962	2,762	0	2,562	2,362	2,362	2,562	2,162
<b>LAW</b>									
Contractual	G1420.4	4,050	0	0	9,000	3,000	9,000	9,000	9,000
<b>ENGINEER</b>									
Contractual	G1440.4	1,066	0	0	1,000	0	0	1,000	1,000
<b>PUBLIC WORKS</b>									
Salary	G1490.1	8,180	0	0	7,300	5,231	8,000	8,250	8,250
Contractual	.4	0	0	0	0	0	0	0	0
<b>ADMINISTRATION</b>									
Personal Services	G1710.1	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0
<b>UNALLOCATED INSURANCE</b>									
Contractual	G1910.4	6,123	6,142	5,820	6,350	6,350	6,350	7,000	6,433
<b>CONTINGENCY</b>									
Contractual	G1990.4	N/A	N/A	N/A	28,213	0	0	0	29,597
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 47,388</b>	<b>\$ 51,485</b>	<b>\$ 35,738</b>	<b>\$ 83,707</b>	<b>\$ 27,007</b>	<b>\$ 54,994</b>	<b>\$ 50,842</b>	<b>\$ 87,474</b>

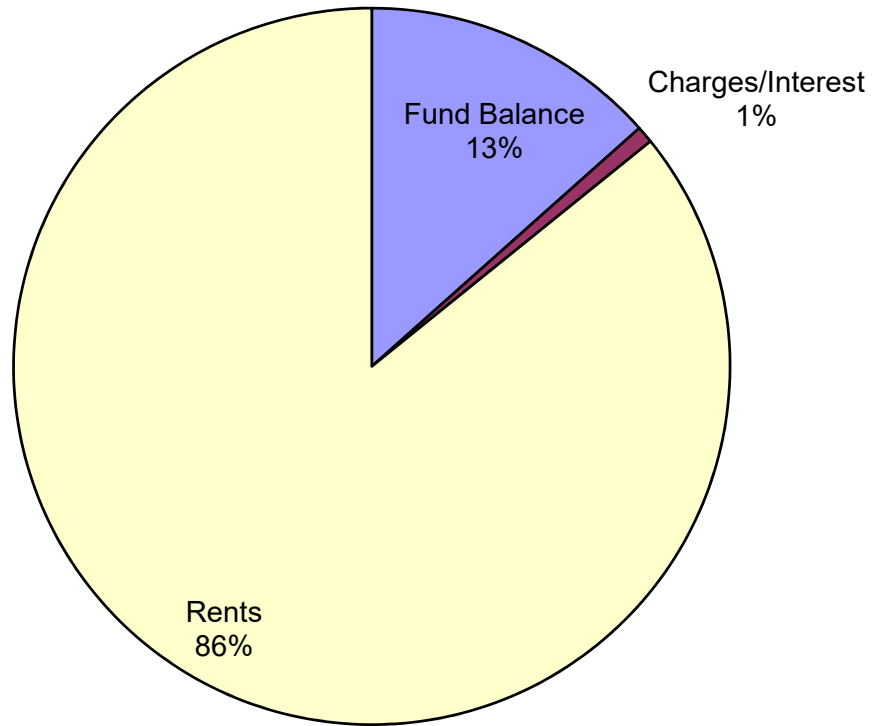
VILLAGE OF LIMA  
2022-23 BUDGET  
**SEWER FUND - EXPENDITURES**

**TENTATIVE**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	BUDGET 2022-23
		2018-19	2019-20	2020-21					
<b>SEWER ADMINISTRATION</b>									
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	1,262	1,789	2,562	3,800	2,393	3,800	3,800	3,800
<b>SANITARY SEWERS</b>									
Salary	G8120.1	2,291	4,857	482	3,425	1,942	3,425	3,888	3,888
Equip./Cap. Outlay	.2	642	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	403	1,580	0	1,500	1,685	1,500	1,500	1,500
<b>SEWAGE TREATMENT DISP.</b>									
Salary	G8130.1	84,658	52,321	60,943	70,004	54,833	70,004	76,077	78,577
Equip./Cap. Outlay	.2	1,501	0	0	10,000	1,987	10,000	10,000	10,000
Contractual	.4	70,064	67,235	44,380	75,000	45,876	75,000	75,000	75,000
<b>TOTAL HOME &amp; COMMUNITY</b>		<b>\$ 160,820</b>	<b>\$ 127,782</b>	<b>\$ 108,367</b>	<b>\$ 164,729</b>	<b>\$ 108,716</b>	<b>\$ 164,914</b>	<b>\$ 171,265</b>	<b>\$ 173,764</b>
<b>EMPLOYEE BENEFITS</b>									
State Retirement	G9010.8	17,901	16,091	14,737	13,684	13,684	13,684	14,000	16,809
Social Security	G9030.8	9,739	7,389	6,483	7,029	5,513	7,029	7,029	10,004
Workers Compensation	G9040.8	2,756	2,348	2,033	2,033	2,033	2,033	2,500	2,154
Unemployment Ins.	G9050.8	0	0	37	50	0	50	100	100
Hospital & Medical	G9060.8	16,693	25,250	21,872	20,889	22,881	25,000	23,700	35,260
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 47,089</b>	<b>\$ 51,078</b>	<b>\$ 45,162</b>	<b>\$ 43,685</b>	<b>\$ 44,111</b>	<b>\$ 47,796</b>	<b>\$ 47,329</b>	<b>\$ 64,327</b>
<b>DEBT SERVICE</b>									
SB - Principal	G9710.6	80,000	80,000	80,000	80,000	0	80,000	80,000	80,000
SB - Interest	G9710.7	21,495	19,951	18,518	16,805	0	16,805	0	15,262
BAN - Principal	G9730.6	0	0	0	65,295	0	65,295	0	65,290
BAN - Interest	G9730.7	0	0	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>		<b>\$ 101,495</b>	<b>\$ 99,951</b>	<b>\$ 98,518</b>	<b>\$ 162,100</b>	<b>\$ 0</b>	<b>\$ 162,100</b>	<b>\$ 80,000</b>	<b>\$ 160,552</b>
<b>TOTAL EXPENSES</b>		<b>\$ 356,792</b>	<b>\$ 330,296</b>	<b>\$ 287,785</b>	<b>\$ 454,221</b>	<b>\$ 179,835</b>	<b>\$ 429,804</b>	<b>\$ 349,436</b>	<b>\$ 486,117</b>
<b>INTERFUND TRANSFERS</b>									
Interfund Transfer	G9909.9	0	0	0	9,000	0	9,000	0	0
Capital Reserve (HR-4)	G9950.9	0	40,000	0	10,000	0	10,000	10,000	10,000
Capital Project	G9905.9	45,000	0	0	0	0	0	0	0
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 45,000</b>	<b>\$ 40,000</b>	<b>\$ 0</b>	<b>\$ 19,000</b>	<b>\$ 0</b>	<b>\$ 19,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 401,792</b>	<b>\$ 370,296</b>	<b>\$ 287,785</b>	<b>\$ 473,221</b>	<b>\$ 179,835</b>	<b>\$ 448,804</b>	<b>\$ 359,436</b>	<b>\$ 496,117</b>

Village of Lima  
**2022-23 BUDGET**

**Sewer Fund Revenues by Major Category**



VILLAGE OF LIMA  
2022-23 BUDGET  
**SEWER FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	YEAR-TO- DATE 01/31/22	PROJECTED YEAR-END	DEPT BDGT REQUEST 2022-23	ADOPTED BUDGET 2022-23
		2018-19	2019-20	2020-21					
Sewer Rents	G2120	\$ 387,121	\$ 132,504	\$ 347,316	\$ 425,725	\$ 230,825	\$ 395,700	\$ 425,725	\$ 425,725
Sewer Charges	G2122	0	341,344	19,515	300	0	0	200	200
Interest & Penalties	G2128	7,766	4,039	1,048	3,500	0	0	3,500	3,500
<b>TOTAL SEWER RENTS &amp; CHARGES</b>		<b>\$ 394,887</b>	<b>\$ 477,887</b>	<b>\$ 367,879</b>	<b>\$ 429,525</b>	<b>\$ 230,825</b>	<b>\$ 395,700</b>	<b>\$ 429,425</b>	<b>\$ 429,425</b>
Interest & Earnings	G2401	360	434	333	100	22	100	100	100
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 360</b>	<b>\$ 434</b>	<b>\$ 333</b>	<b>\$ 100</b>	<b>\$ 22</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>
Sale of Equipment	G2665	0	0	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
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Miscellaneous	G2770	472	723	0	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 472</b>	<b>\$ 723</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
State Aid - O & M	G3901	0	0	0	0	0	0	0	0
<b>TOTAL STATE AID</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Interfund Transfer	G5031	0	33,000	0	43,596	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 33,000</b>	<b>\$ 0</b>	<b>\$ 43,596</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL REVENUES</b>		<b>\$ 395,719</b>	<b>\$ 512,044</b>	<b>\$ 368,212</b>	<b>\$ 473,221</b>	<b>\$ 230,846</b>	<b>\$ 395,800</b>	<b>\$ 429,525</b>	<b>\$ 429,525</b>



VILLAGE OF LIMA  
2022-23 BUDGET

**SEWER FUND - UNRESERVED FUND BALANCE ESTIMATE \***

YEAR ENDING MAY 31, 2022

		<u>2021-22 Budget</u>	<u>Year-to-Date 01-31-22</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2021	G-909	\$ 671,018	\$ 671,018	\$ 671,018	
Plus Estimated Revenues and Receipts	G-980	473,221	230,846	395,800	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>473,221</u>	<u>179,835</u>	<u>448,804</u>	
Estimated Ending Fund Balance		<u>\$ 671,018</u>	<u>\$ 722,030</u>	<u>\$ 618,014</u>	100%
Estimated Amount of Fund Balance Used		\$ 0		\$ 53,004	
<b>APPROPRIATED FUND BALANCE</b>	<b>G-599</b>	<b>\$ 0</b>		<b>\$ 66,592</b>	<b>10.78%</b>
		2021-22		2022-23	
Unappropriated Fund Balance	G-909 - G-599			\$ 551,423	89.22%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 112,201	

\* 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  
2022-23 BUDGET

**SUMMARY OF RESERVE FUNDS**

Name of Reserve	BALANCE AS OF 01-31-22	PROJECTED REVENUES FOR CURRENT FISCAL YEAR	PROJECTED EXPENSES FOR CURRENT FISCAL YEAR	PROJECTED BALANCE AS OF MAY 31, 2022
FIRE EQUIPMENT RESERVE - HR-3	\$ 401,716	\$ 30,000	\$ 0	\$ 431,716
WATER RESERVE - HR-1	204,489	35,500	0	239,989
SEWER RESERVE - HR-4	74,044	10,000	0	84,044
STREETS AND/OR EQUIPMENT RESERVE - HR-2	204,524	29,000	0	233,524
AMBULANCE RESERVE - HR-5	129,362	0	0	129,362
HIGHWAY GARAGE - HR-6	8,555	0	0	8,555
FIRE AIR PACKS RESERVE - HR-9	55,914	4,500	0	60,414
PARK RESERVE	32,015	2,000	0	34,015
FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE	68,695	12,000	0	80,695
AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE	50,241	0	0	50,241
MOWER REPLACEMENT RESERVE	29,045	0	0	29,045
FIRE DEPARTMENT MISC. EQUIPMENT FUND	10,192	500	0	10,692

Total: General Fund	\$ 888,655
Ambulance Fund	179,603
Water Fund	239,989
Sewer Fund	84,044
Grand Total:	<u>\$ 1,392,291</u>



VILLAGE OF LIMA  
2022-23 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	308,530	46,000	517	355,047
2019-20	355,047	-	465	355,512
2020-21	355,512	46,000	129	401,641
2021-22 <sup>E</sup>	401,641	30,000	75	431,716
2022-23 <sup>B</sup>	431,716	40,000	-	471,716

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2022-23 BUDGET  
**WATER RESERVE - HR-1**

Restrictions & Legal Reference: Est. in '81-82 Budget for water system expansion, renovation, equipment or rehabilitation. Use subject to permissive referendum (Bd. adopts resolution to use dollars, published in paper within 10 days, 30-day waiting period from date of publication prior to use).
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PRIOR FISCAL YEAR 2020-21:

Balance as of 05-31-21 Annual Report:	\$ 234,336
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CURRENT FISCAL YEAR 2021-22

Balance as of 01-31-22:	204,489
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Estimated Additional Revenue to Year End:

<u>Transfer from Water Fund</u>	35,500	
<u>Interest Earnings at 0.00%</u>	_____	35,500

Estimated Additional Expenses to Year End:

_____	_____	-
_____	_____	_____

Estimated Balance at Current Year End:	<u>\$ 239,989</u>
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BUDGET YEAR 2022-23:

Budget Year Additional Revenue:

<u>Transfer from Water Fund</u>	35,500	
<u>Sale of Equipment</u>	-	
<u>Interest Earnings at 0.00%</u>	-	35,500

Total Available for 2022-23 Budget Year	\$ 275,489
---	------------

Appropriation:

_____	_____	-
_____	_____	_____
_____	_____	_____

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2023	<u>\$ 275,489</u>
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VILLAGE OF LIMA  
2022-23 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	172,051	62,756	(26,693)	208,114
2019-20	208,114	24,008	-	232,122
2020-21	232,122	-	2,214	234,336
2021-22 <sup>E</sup>	234,336	35,500	(29,847)	239,989
2022-23 <sup>B</sup>	239,989	35,500	-	275,489

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2022-23 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	25,433	-	8,516	33,949
2019-20	33,949	-	44	33,994
2020-21	33,994	10,000	30,037	74,031
2021-22 <sup>E</sup>	74,031	10,000	13	84,044
2022-23 <sup>B</sup>	84,044	10,000	-	94,044

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2022-23 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 2020-21:

Balance as of 05-31-21 Annual Report: \$ 220,314

CURRENT FISCAL YEAR 2021-22:

Balance as of 01-31-22: 204,524

Estimated Additional Revenue to Year End:

<u>Transfer from General Fund</u>	<u>29,000</u>	
<u>Interest Earnings at 0.00%</u>	<u>-</u>	
_____	_____	29,000
_____	_____	

Estimated Additional Expenses to Year End:

_____	_____	
_____	_____	
_____	_____	<u>-</u>

Estimated Balance at Current Year End: \$ 233,524

BUDGET YEAR 2022-23:

Budget Year Additional Revenue:

<u>Transfer from General Fund</u>	<u>29,000</u>	
<u>Interest Earnings at 0.00%</u>	<u>-</u>	
_____	_____	29,000

Total Available for 2022-23 Budget Year \$ 262,524  
Appropriation:

_____	_____	
_____	_____	
_____	_____	<u>-</u>

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2023 \$ 262,524

VILLAGE OF LIMA  
2022-23 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	174,559	27,000	(8,569)	192,990
2019-20	192,990	27,000	252	220,242
2020-21	220,242	29,000	(28,928)	220,314
2021-22 <sup>E</sup>	220,314	29,000	(15,790)	233,524
2022-23 <sup>B</sup>	233,524	29,000	-	262,524

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
 2022-23 BUDGET  
**AMBULANCE RESERVE - HR-5**

Use Restrictions & Legal Reference: Established as part of '87-88 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 2020-21:

Balance as of 05-31-21 Annual Report: \$ 129,338

CURRENT FISCAL YEAR 2021-22

Balance as of 01-31-22: 129,362

Estimated Additional Revenue to Year End:

<u>Transfer from Pay per Ride Amb. Fund</u>	-	
<u>Transfer from Ambulance Fund</u>	-	
<u>Interest Earnings at 0.00%</u>	-	-
<hr style="border-top: 1px solid black;"/>		

Estimated Additional Expenses to Year End:

<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	-
<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	

Estimated Balance at Current Year End: \$ 129,362

BUDGET YEAR 2022-23:

Budget Year Additional Revenue:

<u>Transfer from Ambulance Fund</u>	20,000	
<u>Transfer from Pay per Ride Amb. Fund</u>	-	
<u>Interest Earnings at 0.00%</u>	-	20,000
<hr style="border-top: 1px solid black;"/>		

Total Available for 2022-23 Budget Year \$ 149,362

Appropriation:

<u>Ambulance purchase??</u>	
<hr style="border-top: 1px solid black;"/>	
<hr style="border-top: 1px solid black;"/>	
<hr style="border-top: 1px solid black;"/>	-

**ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2023 \$ 149,362**

VILLAGE OF LIMA  
2022-23 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	30,000	(126,532)	50,080
2017-18	50,080	20,000	35,235	105,315
2018-19	105,315	30,000	(9,880)	125,435
2019-20	125,435	-	2,451	127,886
2020-21	127,886	-	1,452	129,338
2021-22 <sup>E</sup>	129,338	-	24	129,362
2022-23 <sup>B</sup>	129,362	20,000	-	149,362

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2022-23 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	8,519	-	10	8,529
2019-20	8,529		11	8,540
2020-21	8,540	-	3	8,543
2021-22 <sup>E</sup>	8,543	-	12	8,555
2022-23 <sup>B</sup>	8,555	-	-	8,555

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2022-23 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	42,279	4,500	48	46,827
2019-20	46,827	-	61	46,888
2020-21	46,888	4,500	16	51,404
2021-22 <sup>E</sup>	51,404	4,500	4,510	60,414
2022-23 <sup>B</sup>	60,414	5,000	-	65,414

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
 2022-23 BUDGET

**PARK RESERVE**

Use Restrictions & Legal Reference: Established in 2006. 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 2020-21:

Balance as of 05-31-21 Annual Report: \$ 30,009

CURRENT FISCAL YEAR 2021-22

Balance as of 01-31-22: 32,015

Estimated Additional Revenue to Year End:

<u>Transfer from General Fund</u>	2,000	
<u>Interest Earnings at 0.00%</u>	-	2,000

Estimated Additional Expenses to Year End:

<hr/>	<hr/>	-
<hr/>	<hr/>	

Estimated Balance at Current Year End: \$ 34,015

BUDGET YEAR 2022-23:

Budget Year Additional Revenue:

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

Total Available for 2022-23 Budget Year \$ 34,015

Appropriation:

<hr/>	<hr/>	-
<hr/>	<hr/>	

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2023 \$ 34,015

VILLAGE OF LIMA  
2022-23 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	25,935	2,000	28	27,963
2019-20	27,963	-	37	28,000
2020-21	28,000	2,000	9	30,009
2021-22 <sup>E</sup>	30,009	2,000	2,006	34,015
2022-23 <sup>B</sup>	34,015	-	-	34,015

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2022-23 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	53,315	12,000	(6,216)	59,099
2019-20	59,099	-	77	59,176
2020-21	59,176	-	(2,494)	56,682
2021-22 <sup>E</sup>	56,682	12,000	12,013	80,695
2022-23 <sup>B</sup>	80,695	7,000	-	87,695

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
 2022-23 BUDGET

**AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE**

Use Restrictions & Legal Reference: Established \_\_\_\_\_, 2011. 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 2020-21:

Balance as of 05-31-21 Annual Report: \$ 50,232

CURRENT FISCAL YEAR 2021-22:

Balance as of 01-31-22: 50,241

Estimated Additional Revenue to Year End:

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

Estimated Additional Expenses to Year End:

		-
--	--	---

Estimated Balance at Current Year End: \$ 50,241

BUDGET YEAR 2022-23:

Budget Year Additional Revenue:

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

Total Available for 2022-23 Budget Year \$ 50,241

Appropriation:

		-
--	--	---

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2023 \$ 50,241

VILLAGE OF LIMA  
2022-23 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	50,098	-	55	50,153
2019-20 <sup>E</sup>	50,153	-	2,451	52,604
2020-21 <sup>B</sup>	52,604	-	(2,372)	50,232
2021-22 <sup>B</sup>	50,232	-	9	50,241
2022-23 <sup>B</sup>	50,241	-	-	50,241

Notes:           E Estimated.  
                      B Budgeted.

VILLAGE OF LIMA  
2022-23 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 2020-21:

Balance as of 05-31-21 Annual Report: \$ 29,040

CURRENT FISCAL YEAR 2021-22:

Balance as of 01-31-22: 29,045

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: \$ 29,045

BUDGET YEAR 2022-23:

Budget Year Additional Revenue:

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

Total Available for 2022-23 Budget Year \$ 29,045

Appropriation:

		-
		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2023 \$ 29,045

VILLAGE OF LIMA  
2022-23 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	26,056	-	12,529	38,585
2019-20	38,585		50	38,635
2020-21	38,635	-	(9,595)	29,040
2021-22 <sup>E</sup>	29,040	-	5	29,045
2022-23 <sup>B</sup>	29,045	-	-	29,045

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2022-23 BUDGET  
**FIRE DEPARTMENT MISC. EQUIPMENT FUND**

Use Restrictions & Legal Reference: Established 2016. 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 2020-21:

Balance as of 05-31-21 Annual Report: \$ 10,190

CURRENT FISCAL YEAR 2021-22

Balance as of 01-31-22: 10,192

Estimated Additional Revenue to Year End:		
Transfer from General Fund	500	
Interest Earnings at 0.00%	-	500
	-	

Estimated Additional Expenses to Year End:		
_____	-	
_____	-	-

Estimated Balance at Current Year End: \$ 10,692

BUDGET YEAR 2022-23:

Budget Year Additional Revenue:		
Transfer from General Fund	500	
Interest Earnings at 0.00%	-	500
	-	

Total Available for 2022-23 Budget Year \$ 11,192

Appropriation:		
_____	-	
_____	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2023 \$ 11,192

VILLAGE OF LIMA  
2022-23 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	7,167	1,500	9	8,676
2019-20	8,676	-	11	8,688
2020-21	8,688	1,500	2	10,190
2021-22 <sup>E</sup>	10,190	500	2	10,692
2022-23 <sup>B</sup>	10,692	500	-	11,192

Notes:           E Estimated.  
                      B Budgeted.

VILLAGE OF LIMA  
2022-23 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2022-23

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/23	Source	
					.6 Principal	.7 Interest		Function Code	Fund
07/01/22	EFC/M&T WWTP	'13 Ref. SB 4.3150% <sup>1</sup>	07/10/13 01/15/32	\$ 9,113.88	\$ 0	\$ 9,113.88 <sup>2</sup>	See January	G 9710.0	SEWER
07/15/22	EFC/M&T WWTP	Admin. Fee		2,162.00	N/A	N/A	N/A	G 1380.4	SEWER
11/15/22	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	6,825.00	0	6,825.00	See May	A 9710.0	GENERAL
11/15/22	Lowest Bidder \$4,697,000 WTP	'22 SB 4.0000% E	05/25/22 05/15/51	40,966.22	0	40,966.22	See May	F 9710.0	WATER
11/15/22	Lowest Bidder Fiber Optics Project	'22 SB 4.0000% E	07/15/22 05/15/37	12,666.67	0	12,666.67	See May	A 9710.0	GENERAL
01/01/23	EFC/M&T WWTP	'13 Ref. SB 4.5000% <sup>1</sup>	07/10/13 01/15/32	86,147.74	80,000	6,147.74 <sup>2</sup>	785,000	G 9710.0	SEWER
05/15/23	EFC/M&T WWTP - C8-6545-02-00	'19 STIFF 0.0000%	08/08/19 08/08/24	65,290.00	65,290	0.00	1,697,540	G 9730.0	SEWER
05/15/23	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	45,825.00	39,000	6,825.00	273,000	A 9710.0	GENERAL
05/15/23	Lowest Bidder \$4,697,000 WTP	'22 SB 4.0000% E	05/25/22 05/15/51	72,176.00	28,800	43,376.00	2,140,000	F 9710.0	WATER
05/15/23	Lowest Bidder Fiber Optics Project	'22 SB 4.0000% E	07/15/22 05/15/37	74,000.00	55,000	19,000.00	895,000	A 9710.0	GENERAL
05/26/23	Lowest Bidder Sidewalk Project	'22 BAN 2.5000% E	05/27/22 05/26/23	47,676.00	34,953	12,723.00	70,000	A 9730.0	GENERAL
05/26/23	Lowest Bidder \$4,697,000 WTP	'22 BAN 2.5000% E	05/27/22 05/26/23	14,947.11	0	14,947.11	0	F 9730.0	WATER
<b>TOTAL</b>				<b>\$ 477,795.62</b>	<b>\$ 303,043</b>	<b>\$ 172,590.62</b>	<b>\$ 5,860,540</b>		

Notes: SB = Serial Bonds  
 BAN = Bond Anticipation Notes  
 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  
2022-23 BUDGET

**DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2022-23**

SUMMARY:

GENERAL FUND

A9710.6 Serial Bonds - Principal	=	\$ 94,000.00
A9710.7 Serial Bonds - Interest	=	45,316.67
A9730.6 Bond Anticipation Notes - Principal	=	34,953.00
A9730.7 Bond Anticipation Notes - Interest	=	12,723.00
<b>TOTAL GENERAL FUND</b>		<b>\$ 186,992.67</b>

SEWER FUND

G9710.6 Serial Bonds - Principal	=	\$ 80,000.00
G9710.7 Serial Bonds - Interest	=	15,261.62
G9730.6 Bond Anticipation Notes - Principal	=	65,290.00
<b>TOTAL SEWER FUND</b>		<b>\$ 160,551.62</b>

WATER FUND

9710.6 Serial Bonds - Principal	=	\$ 28,800.00
9710.7 Serial Bonds - Interest	=	84,342.22
9730.6 Bond Anticipation Notes - Principal	=	\$ -
9730.7 Bond Anticipation Notes - Interest	=	14,947.11
<b>TOTAL WATER FUND</b>		<b>\$ 128,089.33</b>

G1380.4 Fiscal Agent Fees (M&T Bank)	=	\$ 2,162.00
<b>TOTAL DEBT SERVICE .....</b>		<b>\$ 477,795.62</b>

VILLAGE OF LIMA  
2022-23 BUDGET  
**SCHEDULE OF BUDGETED 2022-23 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	\$ 16,000	\$ 8,000	\$ 4,000	\$ 4,000
Executive	Mayor	1	10,000	5,000	2,500	2,500
Finance	Clerk/Treasurer	2	49,575	17,815	15,880	15,880
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	82,500	37,125	37,125	8,250
Central Garage	Laborers		56,154	56,154		
Street Maintenance	Laborers		54,623	54,623		
Snow Removal	Laborers		12,137	12,137		
Parks	Laborers		12,374	12,374		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		10,711	10,711		
Zoning	Board		400	400		
Planning	Board		1,500	1,500		
Planning	Secretary		980	980		
Water Administration	Laborers		1,397		1,397	
Source of Supply, Power & Pumping	Laborers		7,531		7,531	
Transmission & Distribution	Laborers		11,386		11,386	
Sanitary Sewers	Laborers		3,888			3,888
Sewage Treatment & Disposal	Operator		62,500			62,500
	Laborers		16,077			16,077
<b>TOTALS</b>			<b>\$ 409,732</b>	<b>\$ 216,819</b>	<b>\$ 79,819</b>	<b>\$ 113,094</b>
<b>Percentage</b>				52.92%	19.48%	27.60%

2021-22 Budgeted Totals	\$ 381,111	\$ 210,404	\$ 68,480	\$ 102,227
Percentage		55.21%	17.97%	26.82%

VILLAGE OF LIMA  
2022-23 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)	2022-23 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2022-23	2023-24	2024-25
<b><u>PICKUP TRUCKS:</u></b>									
2018 Ford F-250 4X4 Pickup (VIN = 1FTBF2B60JEC65977) 9 ft. Western Plow	2018 2018	\$27,000 \$3,000	4 Yrs.	2025	\$40,000				
2015 F-250 4X4 Pickup (VIN = 1FTBF2B63FEC2117) 9 ft. Western Ultra Mount Plow	2015 2015	\$26,500	4 Yrs.	2022			\$40,000		
<b><u>DUMP TRUCKS:</u></b>									
2021 F-500 4X4 Dump Truck (VIN = 1FDUF5HT7MED21968) 9' Pro Plus Western Plow Western 3-4 yard plastic sander	2021 2021 2021	\$75,000	6 Yrs.	2027	\$75,000				
<b><u>BACKHOES:</u></b>									
2016 John Deere 310sl 4x4 Back-Hoe (S.N. 1T0310SLLGF302306)	2016	\$95,000	4-5 Yrs.	2021	\$100,000		\$105,000		
<b><u>OFFICE MACHINES:</u></b>									
Sharp Calculator (Sewer Plant) (UX2183)	1979	\$125	Yrs.						
Dell Computer	2006	\$995	5 Yrs.						
<b><u>TRACTORS:</u></b>									
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  
2022-23 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)	2022-23 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2022-23	2023-24	2024-25
<b>OTHER EQUIPMENT:</b>									
2021 exmark 60 inch zero turn Lawnmower	2021	\$12,250	4-5 Yrs.	2025	\$12,250				
John Deere X700 with Mower	2015	\$9,500	Yrs.	2021	\$9,500		\$9,500		
Jacobsen Turfcut Lawnmower 4 W.D. (S.N. 69180-421201696)	2016	\$14,540	5 Yrs.	2021	\$17,000		\$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.	2021	\$10,000	A8989.2	\$10,000		
Sno-Pusher for Case Backhoe	2001	\$800	Yrs.	2021	\$2,500		\$2,500		
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.	2021	\$75,000		\$75,000		
Sidewalk Salt Spreader	2004	\$600	Yrs.						
Risers & Lids for Manholes New Nozzles for Sewer Cleaner	1987	\$13,711	Yrs.						

VILLAGE OF LIMA  
2022-23 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)	2022-23 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2022-23	2023-24	2024-25
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.						
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	
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									
<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>		<b>\$473,438</b>					<b>\$410,500</b>	<b>\$22,500</b>	<b>\$0</b>

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  
2022-23 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)	2022-23 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2022-23	2023-24	2024-25
<b>AMBULANCE:</b>									
Ambulance	2016	\$145,348	8 Yrs.	2024	\$130,000	HR-5	\$0		\$130,000
Ambulance	2009	\$125,000	8 Yrs.	2017	\$130,000	HR-5	\$130,000		
Flycar					\$32,000	AM4540.2			
Pagers/Equipment/Radios	1987	\$200	5 Yrs.		\$19,076	AM4540.2	\$0		
Power Stretchers - 2	2009	\$21,000	8 Yrs.		\$29,599				
Stretcher/Chair Carrier/Air Splints	1987	\$500	5 Yrs.		\$5,320		\$0		
Scoop Stretcher	2016	\$2,000	5 Yrs.		\$834	AM4540.2	\$0		
Defibulator	1990		Yrs.		\$1,341		\$0		
Uniforms/Jackets	2005	\$8,000			\$3,125	AM4540.2	\$3,125		
Oxygen Cascade System					\$34,500				
Annie & Baby Resuscitation Dummies	1991		Yrs.			AM4540.2	\$0		
Miscellaneous Equipment			Yrs.		\$36,042	AM4540.2	\$36,042		
<b>TOTAL AMBULANCE</b>		<b>\$381,048</b>			<b>\$506,837</b>		<b>\$169,167</b>	<b>\$0</b>	<b>\$130,000</b>
<b>FIRE TRUCKS:</b>									
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					34783.46	A3410.2 HR-9	\$0 \$0		
<b>TOTAL FIRE DEPARTMENT</b>		<b>\$816,000</b>			<b>\$3,179,783</b>		<b>\$355,000</b>	<b>\$0</b>	<b>\$0</b>

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  
2022-23 BUDGET  
**EQUIPMENT LISTING GUIDE**  
**GENERAL OFFICE**

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2022-23 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2022-23	2023-24	2024-25
<b>OFFICE MACHINES:</b>									
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			
Printer - Brother (fax, scan, etc.)	2019	\$400	5 Yrs.						
Computer*	2016	\$1,318	5 Yrs.	2021			\$3,000		
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				
Computer - Accounting Program (updated 2021)	2021	\$8,000	5 Yrs.	2026	\$8,000				
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	\$ 2,500		
<b>TOTAL GENERAL OFFICE</b>		<b>\$20,819</b>			<b>\$22,176</b>		<b>\$5,500</b>	<b>\$0</b>	<b>\$0</b>

Form Completed By: E. Sackett

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