

**VILLAGE BUDGET
FOR 2021-2022
VILLAGE OF LIMA
IN
COUNTY OF LIVINGSTON
CERTIFICATION OF TREASURER**

I certify that this is a true copy of the budget of the Village of Lima for the fiscal year ending May 31, 2022 as it was adopted by the Village on April 27,2021.

Signed: _____ Date: _____

**Elissa Sackett
VILLAGE TREASURER**

**VILLAGE OF LIMA
BUDGET RECAP
2021-2022**

<u>FUND ID</u>	<u>FUND TITLE</u>	<u>APPROPRIATIONS</u>	<u>REVENUES</u>	<u>APPROPRIATED</u>	<u>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>
				<u>FUND BALANCE</u>	<u>VILLAGE TAXES</u>	<u>VILLAGE TAXES</u>	
A	General Fund	945,244.00	261,958.00	127,832.00	555,454.00	542,500.00	12,954.00
AM	Ambulance	105,000.00	105,000.00	-	-	-	
	GENERAL & AMBULANCE COMBINED	1,050,244.00	366,958.00	127,832.00	555,454.00	542,500.00	12,954.00
FX	Water Fund	505,031.00	456,850.00	48,181.00	-	-	-
GG	Sewer Fund	473,921.00	429,625.00	44,296.00	-	-	-
		978,952.00	886,475.00	92,477.00	-	-	-
		2,029,196.00	1,253,433.00	220,309.00	555,454.00	542,500.00	12,954.00

TAX RATE

	FYE 2021-22	FYE 2021-2022	FYE 2020-2021	FYE 2020-2021	
	<u>Assessed Value/Units</u>	<u>Rate</u>	<u>Assessed Value</u>	<u>Rate</u>	
General Fund	94,636,613	5.869335	94,281,184	5.754064	2.00%

Tax Levy WITHOUT Ambulance Debt			
Service/Assessed Valuation x \$1,000			
	\$	533,275 /(\$94,636,613/1000)	5.63 Per \$1,000 Assessed Value
Tax Levy - Ambulance Net Debt Service			
Only /Assessed Valuation x \$1,000			
	** \$	27,179 /(\$94,636,613/1000)	0.29 Per \$1,000 Assessed Value
Tax Levy - Ambulance Net Debt Service			
Only /Assessed Valuation x \$1,000			
(with \$5,000 Contribution from Ambulance Fund)			
	\$	22,179 /(\$94,636,613/1000)	0.23 Per \$1,000 Assessed Value

**VILLAGE OF LIMA
TAX CAP CALCULATION**

DESCRIPTION	2019/2020	2020/2021	2021/2022
TAX LEVY FOR PRIOR YEAR	518,180.00	531,200.00	542,500.00
TAX BASE GROWTH FACTOR	1.0051	1.0030	1.0048
	520,822.72	532,793.60	545,104.00
PRIOR YEAR PILOTS	-	-	-
	520,822.72	532,793.60	545,104.00
ALLOWABLE LEVY GROWTH FACTOR	1.0200	1.0178	1.0131
	531,239.17	542,277.33	552,244.86
PROJECTED PILOTS	-	-	-
AVAILABLE CARRYOVER FROM PRIOR YEAR	508.00	547.00	-
TAX CAP AMOUNT	531,747.17	542,824.33	552,244.86
 Taxes	 531,200.00	 542,500.00	 555,454.00
Under (Over) Tax Cap	547.17	324.33	(3,209.14)

**VILLAGE OF LIMA
FOR 2021-2022**

	Fiscal Year Ending	Beginning Fund Balance	Total Revenues	Property Taxes	Total Expenses	Transfer to/from Reserves	Ending Fund Balance	Fund Balance Used	Beginning Fund Balance	Transfer to/from Reserves	Ending Balance	TOTAL FUND BALANCE
GENERAL FUND									GENERAL FUND RESERVES			
Actual	5/31/2019	383,553.00	270,714.00	517,927.00	(661,786.00)	(91,356.00)	419,052.00		646,361.00	91,356.00	737,717.00	1,156,769.00
Actual	5/31/2020	419,052.00	314,271.00	531,200.00	(726,519.00)	(3,535.00)	534,469.00	115,417.00	737,717.00	985.00	738,702.00	1,273,171.00
Estimated	5/31/2021	534,469.00	299,042.00	542,500.00	(846,903.00)	(114,142.00)	414,966.00	(119,503.00)	738,702.00	114,142.00	852,844.00	1,267,810.00
Budget	5/31/2022	414,966.00	261,958.00	555,454.00	(867,244.00)	(78,000.00)	287,134.00	(127,832.00)	852,844.00	78,000.00	930,844.00	1,217,978.00

	Fiscal Year Ending	Beginning Fund Balance	Total Revenues	Property Taxes	Total Expenses	Transfer to/from Reserves	Ending Fund Balance	Fund Balance Used	Beginning Fund Balance	Transfer to/from Reserves	Ending Balance	TOTAL FUND BALANCE
AMBULANCE FUND									AMBULANCE RESERVES			
Actual	5/31/2019	44,279.00	125,202.00	-	(78,955.00)	(20,175.00)	70,351.00		155,413.00	20,175.00	175,588.00	245,939.00
Actual	5/31/2020	70,351.00	113,133.00	-	(87,728.00)	(10,000.00)	85,756.00	15,405.00	175,588.00	13,532.00	189,120.00	274,876.00
Estimated	5/31/2021	85,756.00	80,025.00	-	(78,681.00)	(20,000.00)	67,100.00	(18,656.00)	189,120.00	20,000.00	209,120.00	276,220.00
Budget	5/31/2022	67,100.00	105,000.00	-	(85,000.00)	(20,000.00)	67,100.00	-	209,120.00	20,000.00	229,120.00	296,220.00

	Fiscal Year Ending	Beginning Fund Balance	Total Revenues	Property Taxes	Total Expenses	Transfer to/from Reserves	Ending Fund Balance	Fund Balance Used	Beginning Fund Balance	Transfer to/from Reserves	Ending Balance	TOTAL FUND BALANCE
TOTAL GENERAL & AMBULANCE									TOTAL RESERVES			
Actual	5/31/2019	427,832.00	395,916.00	517,927.00	(740,741.00)	(111,531.00)	489,403.00		801,774.00	111,531.00	913,305.00	1,402,708.00
Actual	5/31/2020	489,403.00	427,404.00	531,200.00	(814,247.00)	(13,535.00)	620,225.00	130,822.00	913,305.00	14,517.00	927,822.00	1,548,047.00
Estimated	5/31/2021	620,225.00	379,067.00	542,500.00	(925,584.00)	(134,142.00)	482,066.00	(138,159.00)	927,822.00	134,142.00	1,061,964.00	1,544,030.00
Budget	5/31/2022	482,066.00	366,958.00	555,454.00	(952,244.00)	(98,000.00)	354,234.00	(127,832.00)	1,061,964.00	98,000.00	1,159,964.00	1,514,198.00

	Fiscal Year Ending	Beginning Fund Balance	Total Revenues	Property Taxes	Total Expenses	Transfer to/from Reserves	Ending Fund Balance	Fund Balance Used	Beginning Fund Balance	Transfer to/from Reserves	Ending Balance	TOTAL FUND BALANCE
WATER FUND									WATER RESERVES			
Actual	5/31/2019	464,471.00	432,919.00	-	(440,527.00)	(36,063.00)	420,800.00		172,051.00	36,063.00	208,114.00	628,914.00
Actual	5/31/2020	358,061.00	711,181.00	-	(493,579.00)	(24,008.00)	551,655.00	130,855.00	208,114.00	24,008.00	232,122.00	783,777.00
Estimated	5/31/2021	551,655.00	428,095.00	-	(449,713.00)	(35,500.00)	494,537.00	(57,118.00)	232,122.00	35,500.00	267,622.00	762,159.00
Budget	5/31/2022	494,537.00	456,850.00	-	(469,531.00)	(35,500.00)	446,356.00	(48,181.00)	267,622.00	35,500.00	303,122.00	749,478.00

	Fiscal Year Ending	Beginning Fund Balance	Total Revenues	Property Taxes	Total Expenses	Transfer to/from Reserves	Ending Fund Balance	Fund Balance Used	Beginning Fund Balance	Transfer to/from Reserves	Ending Balance	TOTAL FUND BALANCE
SEWER FUND									SEWER RESERVES			
Actual	5/31/2019	423,504.00	395,719.00	-	(356,793.00)	(8,516.00)	453,914.00		25,433.00	8,516.00	33,949.00	487,863.00
Actual	5/31/2020	453,914.00	512,044.00	-	(330,296.00)	(45.00)	635,617.00	181,703.00	33,949.00	45.00	33,994.00	669,611.00
Estimated	5/31/2021	635,617.00	403,900.00	-	(385,543.00)	(10,000.00)	643,974.00	8,357.00	33,994.00	10,000.00	43,994.00	687,968.00
Budget	5/31/2022	643,974.00	429,625.00	-	(463,921.00)	(10,000.00)	599,678.00	(44,296.00)	43,994.00	10,000.00	53,994.00	653,672.00

SUMMARY OF RESERVE FUNDS

Name of Reserve	2019	In	Out	2020	In	Out	2021	In	Out	2022
GENERAL										
Fire Equipment (HR-3)	355,047.16	465.20		355,512.36	46,000.00		401,512.36	30,000.00		431,512.36
Fire Dept - Building & Grounds	59,098.65	77.48		59,176.13	12,000.00		71,176.13	12,000.00		83,176.13
Fire Dept - Misc. Equipment	8,675.65	11.38		8,687.03	1,500.00		10,187.03	500.00		10,687.03
Fire Department Air Packs (HR-9)	46,827.05	61.38		46,888.43	4,500.00		51,388.43	4,500.00		55,888.43
Streets (HR-2)	192,990.38	252.38		193,242.76	29,000.00		222,242.76	29,000.00		251,242.76
Highway Garage (HR-6)	8,529.15	11.20		8,540.35	19,142.00		27,682.35	-		27,682.35
Lawnmower Reserve	38,585.27	49.80		38,635.07	-		38,635.07	-		38,635.07
Park Reserve (Mark Tubbs)	27,963.44	36.68		28,000.12	2,000.00		30,000.12	2,000.00		32,000.12
	737,716.75	965.50	-	738,682.25	114,142.00	-	852,824.25	78,000.00	-	930,824.25
AMBULANCE										
Ambulance (HR-5)	125,435.38	11,080.29		136,515.67	-		136,515.67	-		136,515.67
Ambulance Bldg	50,153.19	2,451.01		52,604.20	20,000.00		72,604.20	20,000.00		92,604.20
	175,588.57	13,531.30	-	189,119.87	20,000.00	-	209,119.87	20,000.00	-	229,119.87
TOTAL GENERAL & AMBULANCE	913,305.32	14,496.80	-	927,802.12	134,142.00	-	1,061,944.12	98,000.00	-	1,159,944.12
WATER										
Water Reserve	208,113.50	24,008.42		232,121.92	35,500.00	-	267,621.92	35,500.00	-	303,121.92
SEWER										
Sewer Reserve	33,949.26	44.46		33,993.72	10,000.00		43,993.72	10,000.00		53,993.72
GRAND TOTAL RESERVES	1,155,368.08	38,549.68	-	1,193,917.76	179,642.00	-	1,373,559.76	143,500.00	-	1,517,059.76

**Village of Lima
2021 - 2022 Budget
General Fund**

ACCT. NO	ACCOUNT TITLE	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2021-2022
		Actual	Actual	Budget	Projected	TENTATIVE	PRELIMINARY	ADOPTED
REVENUES								
AA.1001.000.000 AA	Real Property Taxes	517,927	531,200	542,500	542,500	551,500	555,454	555,454
AA.1030.000.000 AA	Special Assessments (Sidewalks)	-	-	-	-	-	-	-
AA.1090.000.000 AA	Interest & Penalties On Real Prop Taxes	3,798	3,151	1,000	1,500	1,000	1,000	1,000
AA.1120.000.000 AA	Non Prop Tax Dist By County	43,014	43,203	33,000	43,000	33,000	33,000	33,000
AA.1170.000.000 AA	Franchises	20,488	20,059	20,000	20,000	20,000	20,000	20,000
AA.1230.000.000 AA	Treasurer Fees	505	616	250	550	250	250	250
AA.1560.000.000 AA	Safety Inspection Fees	3,082	1,315	2,000	-	-	-	-
AA.1603.000.000 AA	Vital Statistics Fees	250	50	200	-	-	-	-
AA.2110.000.000 AA	Zoning Fees	225	150	150	-	-	-	-
AA.2262.000.000 AA	Fire Protection	93,724	70,793	65,000	81,133	90,000	93,000	93,000
AA.2262.001.000 AA	Ambulance Protection	-	23,884	23,031	23,031	10,000	10,658	10,658
AA.2389.000.000 AA	Misc. Rev. Other Govts	5,947	7,784	5,000	6,500	5,000	5,000	5,000
AA.2401.000.000 AA	Interest And Earnings	1,551	1,096	350	200	350	350	350
AA.2401.001.000 AA	Interest & Earnings Reserves	-	910	-	1,300	-	-	-
AA.2410.000.000 AA	Rental of Real Property	-	-	-	1,500	500	500	500
AA.2501.000.000 AA	Business & Occupational Licenses	495	840	100	500	100	100	100
AA.2555.000.000 AA	Building Permits	-	-	-	3,500	2,000	2,000	2,000
AA.2590.000.000 AA	Permits/Other	-	1,047	-	100	100	100	100
AA.2650.000.000 AA	Sale of Scrap & Excess Material	-	-	10	-	-	-	-
AA.2665.000.000 AA	Sales Of Equipment	9,635	-	-	-	-	-	-
AA.2680.000.000 AA	Insurance Recoveries	1,353	2,963	10	-	-	-	-
AA.2701.000.000 AA	Refunds - Prior Years Expend	2,711	9,627	10	213	-	-	-
AA.2750.000.000 AA	AIM related income	-	15,047	14,000	15,047	14,000	14,000	14,000
AA.2770.000.000 AA	Unclassified (specify)	11,220	-	1,000	21,722	1,000	1,000	1,000
AA.3001.000.000 AA	St Aid, Revenue Sharing	15,047	-	-	-	-	-	-
AA.3005.000.000 AA	St Aid, Mortgage Tax	10,884	5,869	8,000	6,028	8,000	8,000	8,000
AA.3089.000.000 AA	St Aid, Other	-	45,074	10	13,218	-	-	-
AA.3501.000.000 AA	St Aid, Consolidated Highway Aid	45,951	42,821	45,000	50,000	45,000	45,000	45,000
AA.5031.000.000 AA	Interfund Transfer -Ambulance Fund	-	15,669	10,000	10,000	10,000	10,000	10,000
AA.5031.000.000 AA	Interfund Transfer -Other	-	3,288	-	-	-	18,000	18,000
	Appropriated Fund Balance			116,155	119,503	143,082	127,832	127,832
	TOTAL REVENUES AND APPROPRIATED FUND BALANCE	787,807.00	846,456.00	886,776.00	961,045	934,882	945,244.00	945,244.00

APPROPRIATIONS								
AA.1010.100.000 AA	Legislative Board, Pers Serv	8,150	8,150	8,150	8,000	8,150	8,000	8,000
AA.1210.100.000 AA	Mayor, Pers Serv	4,750	4,900	5,000	5,000	5,000	5,000	5,000
AA.1210.400.000 AA	Mayor, Contr Expend	270	276	500	275	500	500	500
AA.1320.400.000 AA	Auditor, Contr Expend	1,690	1,123	1,500	1,200	1,500	1,500	1,500
AA.1325.100.000 AA	Treasurer, Pers Serv	22,999	25,937	25,004	18,912	19,385	19,385	19,385
AA.1325.103.000 AA	Treasurer, Deputy, Pers Serv	-	-	-	788	3,023	3,023	3,023
AA.1325.200.000 AA	Treasurer, Equip/Cap. Outlay	2,849	3,078	2,500	1,000	2,500	2,500	2,500
AA.1325.400.000 AA	Treasurer, Contr Expend	12,102	20,135	23,000	57,671	60,000	60,000	60,000
AA.1340.400.000 AA	Budget, Contr Expend	4,422	15,751	4,400	11,064	-	-	-
AA.1355.400.000 AA	Assessment, Contr Expend	350	356	360	-	-	-	-
AA.1420.400.000 AA	Law, Contr Expend	7,225	8,805	18,000	24,000	24,000	18,000	18,000
AA.1440.400.000 AA	Engineering, Contr Expend	-	-	3,000	3,441	3,000	3,000	3,000
AA.1450.400.000 AA	Elections, Contr Expend	-	-	2,000	2,000	2,000	2,000	2,000
AA.1490.100.000 AA	Public Works Admin, Pers Serv	31,158	34,591	32,850	32,850	36,000	36,000	36,000
AA.1490.400.000 AA	Public Works Admin, Contr Expend	69	218	150	150	150	150	150
AA.1640.100.000 AA	Central Garage, Pers Serv	54,950	58,210	55,333	47,538	55,333	55,333	55,333
AA.1640.200.000 AA	Central Garage, Equip	-	-	1,000	-	1,000	1,000	1,000
AA.1640.400.000 AA	Central Garage, Contr Expend	23,537	23,663	24,000	23,000	24,000	24,000	24,000
AA.1680.400.000 AA	Central Data Processing, Contr Expend	-	-	-	-	10,000	5,000	5,000
AA.1910.400.000 AA	Unallocated Insurance, Contr Expend	19,516	19,574	24,459	21,700	24,400	24,400	24,400
AA.1920.400.000 AA	Municipal Assn Dues, Contr Expend	1,807	1,807	1,800	1,807	1,807	1,807	1,807
AA.1950.400.000 AA	Taxes & Assessment on Property, Contr Expend	-	-	-	268	270	270	270
AA.1990.400.000 AA	Contingency, Contr Expend	-	-	35,034	-	20,000	20,000	20,000
AA.3310.400.000 AA	Traffic Control, Contr Expend	591	590	500	500	500	500	500
AA.3410.200.000 AA	Fire Dept, Equip/Cap. Outlay	23,104	7,797	17,900	5,500	17,900	17,900	17,900
AA.3410.400.000 AA	Fire Dept, Contr Expend	38,963	57,647	47,700	38,000	47,700	47,700	47,700
AA.3410.401.000 AA	Fire Dept Contractual Reserve	-	6,613	-	-	-	-	-
AA.3510.400.000 AA	Control of Dogs, Contr Expend	-	-	10	-	10	10	10
AA.4020.400.000 AA	Reg of Vital Statistics, Contr Expend	220	50	200	-	-	-	-
AA.5110.100.000 AA	Maint Of Streets, Pers Serv	47,542	53,925	53,570	46,023	53,570	53,570	53,570

	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2021-2022
ACCT. NO	Actual	Actual	Budget	Projected	TENTATIVE	PRELIMINARY	ADOPTED
AA.5110.200.000 AA	34,395	-	500	38,284	500	500	500
AA.5110.400.000 AA	19,391	34,622	41,000	22,557	41,000	41,000	41,000
AA.5112.200.000 AA	45,951	42,821	45,000	47,085	45,000	45,000	45,000
AA.5142.100.000 AA	7,758	7,988	11,906	10,229	11,906	11,906	11,906
AA.5142.400.000 AA	20,972	18,419	18,000	10,000	18,000	18,000	18,000
AA.5182.400.000 AA	38,776	37,470	40,000	38,000	40,000	40,000	40,000
AA.5410.200.000 AA	-	197	1,000	92,000	1,000	1,000	1,000
AA.5410.400.000 AA	460	45,083	10,000	12,000	10,000	10,000	10,000
AA.5650.400.000 AA	(805)	-	500	-	500	500	500
AA.7110.100.000 AA	6,355	4,396	11,156	9,584	11,156	11,156	11,156
AA.7110.400.000 AA	5,941	6,594	4,250	6,900	4,250	4,250	4,250
AA.7320.400.000 AA	5,900	4,362	6,000	-	6,000	6,000	6,000
AA.7510.400.000 AA	-	-	25	-	25	25	25
AA.7550.400.000 AA	6,078	3,039	6,500	202	9,000	9,000	9,000
AA.7620.400.000 AA	686	750	750	-	750	750	750
AA.8010.400.000 AA	16,552	21,540	25,000	16,500	25,000	25,000	25,000
AA.8020.400.000 AA	6,328	5,178	5,000	9,169	6,500	6,500	6,500
AA.8160.400.000 AA	1,390	830	4,000	650	4,000	4,000	4,000
AA.8170.400.000 AA	-	-	250	13	250	250	250
AA.8510.400.000 AA	2,416	2,418	3,500	2,500	3,500	3,500	3,500
AA.8540.400.000 AA	-	1,040	1,000	820	1,000	1,000	1,000
AA.8560.400.000 AA	3,119	1,261	5,200	7,000	6,000	6,000	6,000
AA.8989.100.000 AA	6,374	4,603	10,054	8,638	10,054	10,054	10,054
AA.8989.200.000 AA	-	-	12,500	22,106	12,500	12,500	12,500
AA.8989.400.000 AA	1,504	756	2,000	1,600	2,000	2,000	2,000
AA.9010.800.000 AA	24,966	26,019	26,780	23,294	29,045	29,045	29,045
AA.9030.800.000 AA	17,711	18,363	14,918	15,000	14,961	14,961	14,961
AA.9040.800.000 AA	4,644	3,812	4,291	7,804	4,292	4,292	4,292
AA.9055.800.000 AA	-	-	-	218	250	250	250
AA.9060.800.000 AA	29,010	23,994	36,714	38,000	45,388	45,388	45,388
AA.9710.600.000 AA	39,000	39,000	39,000	39,000	39,000	39,000	39,000
AA.9710.700.000 AA	20,475	18,768	17,063	17,063	15,357	15,357	15,357
AA.9730.600.000 AA	-	-	-	-	-	13,400	13,400
AA.9730.700.000 AA	-	-	-	-	-	25,112	25,112
AA.9950.900.000 AA	-	-	46,000	46,000	46,000	30,000	30,000
AA.9950.900.000 AA	-	-	29,000	29,000	29,000	29,000	29,000
AA.9950.900.000 AA	-	3,535	-	-	-	-	-
AA.9950.900.000 AA	-	-	-	19,142	-	-	-
AA.9950.900.000 AA	-	-	4,500	4,500	4,500	4,500	4,500
AA.9950.900.000 AA	-	-	2,000	2,000	2,000	2,000	2,000
AA.9950.900.000 AA	-	-	12,000	12,000	12,000	12,000	12,000
AA.9950.900.000 AA	-	-	1,500	1,500	1,500	500	500
AA.9950.900.000 AA	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	671,611	730,054	886,777	961,045	934,882	945,244	945,244
REVENUES OVER (UNDER EXPENDITURES)	116,196	116,402	(1)	-	-	-	-

**Village of Lima
2021 - 2022 Budget
Ambulance Fund**

ACCT. NO	ACCOUNT TITLE	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2021-2022
		Actual	Actual	Budget	Projected	TENTATIVE	PRELIMINARY	ADOPTED
REVENUES								
AM.1640.000.000	Ambulance Charges	125,202	112,904	105,000	80,000	105,000	105,000	105,000
AM.2401.000.000	Interest & Earnings	-	4	-	25	-	-	-
AM.2701.000.000	Miscellaneous Income	-	225	-	-	-	-	-
AM.5031.000.000	Interfund Transfer	-	-	-	-	-	-	-
	Appropriated Fund Balance	-	-	-	18,656	-	-	-
	TOTAL REVENUES AND APPROPRIATED FUND BALANCE	125,202	113,133	105,000	98,681	105,000	105,000	105,000
APPROPRIATIONS								
AM.4540.200.000	Ambulance - Equipment	831	5,326	10,000	11,837	10,000	10,000	10,000
AM.4540.400.000	Ambulance - Contractual	20,806	25,262	65,000	56,844	65,000	65,000	65,000
AM.4989.400.000	Ambulance - Expenses	47,493	41,472	-	-	-	-	-
AM.9950.900.000	Ambulance Debt Service to GF	10,000	-	10,000	10,000	10,000	10,000	10,000
AM.9950.900.000	Ambulance Reserve transfer to Ambulance Bldg RSV	-	15,668	20,000	20,000	20,000	20,000	20,000
	TOTAL APPOPRIATIONS	79,130	87,728	105,000	98,681	105,000	105,000	105,000
	REVENUES OVER (UNDER EXPENDITURES)	46,072	25,405	-	-	-	-	-

**Village of Lima
2021 - 2022 Budget
Water Fund**

ACCT. NO	ACCOUNT TITLE	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2021-2022
		Actual	Actual	Budget	Projected	TENTATIVE	PRELIMINARY	ADOPTED
REVENUES								
FX.1001.000.000 FX	Property Taxes	-	-	-	-	-	-	-
FX.2140.000.000 FX	Metered Water Sales	345,299	480,048	367,000	365,000	367,000	405,725	405,725
FX.2140.001.000 FX	Metered Sales, Other Govts	-	14,493	11,000	14,500	11,000	11,000	11,000
FX.2144.000.000 FX	Water Service Chgs,	15	752	500	100	500	500	500
FX.2145.000.000 FX	Water Service Chgs, Other Gov't	1,638	-	1,500	-	1,500	1,500	1,500
FX.2148.000.000 FX	Interest & Penalties On Water Rents	5,489	5,574	3,000	3,000	3,000	3,000	3,000
FX.2401.000.000 FX	Interest And Earnings	572	1,139	125	900	125	125	125
FX.2401.001.000 FX	Interest And Earnings -Reserves	-	24	-	-	-	-	-
FX.2410.000.000 FX	Rental of Real Property, Individuals	69,638	41,666	-	43,095	35,000	35,000	35,000
FX.2665.000.000 FX	Sales Of Equipment	6,300	-	10	-	-	-	-
FX.2680.001.000 FX	Insurance Recoveries	3,463	-	10	1,500	-	-	-
FX.2701.000.000 FX	Refunds Of Prior Year's Expenditures	504	-	10	-	-	-	-
FX.2770.000.000 FX	Misc	-	21,088	20,000	-	-	-	-
FX.5031.000.000 FX	Interfund Transfer	-	146,397	-	-	-	-	-
	Appropriated Fund Balance	-	-	79,636	57,118	82,504	45,031	48,181
	TOTAL REVENUES AND APPROPRIATED FUND BALANCE	432,918	711,181	482,791	485,213	500,629	501,881	505,031
APPROPRIATIONS								
FX.1010.100.000 FX	Board of Trustees - Pers Svc	-	4,075	4,075	4,000	4,075	4,000	4,000
FX.1210.100.000 FX	Mayor, Pers Svc	-	2,450	2,500	2,500	2,500	2,500	2,500
FX.1320.400.000 FX	Auditor Contr	-	570	750	750	750	750	750
FX.1325.100.000 FX	Treasurer, Pers Svc	-	16,423	14,998	11,344	11,628	11,628	11,628
FX.1325.103.000 FX	Treasurer, Deputy, Pers Svc	-	-	-	1,181	4,534	4,534	4,534
FX.1325.400.000 FX	Treasurer, Contr Expend	-	-	2,500	-	2,500	2,500	2,500
FX.1340.400.000 FX	Budget, Contr Expend	-	3,300	3,218	3,200	-	-	-
FX.1420.400.000 FX	Law, Contr Expend	-	3,333	9,000	3,400	9,000	9,000	9,000
FX.1440.400.000 FX	Engineering, Contr Expend	-	-	2,000	-	2,000	2,000	2,000
FX.1490.100.000 FX	Public Works, Pers Serv	-	31,950	32,850	36,000	32,850	32,850	36,000
FX.1710.100.000 FX	Administration - Personal Services	60,027	-	-	-	-	-	-
FX.1710.400.000 FX	Administration - Contractual	5,479	-	-	-	-	-	-
FX.1910.400.000 FX	Unallocated Insurance, Contr Expend	4,336	4,614	4,922	4,470	4,900	4,900	4,900
FX.1990.400.000 FX	Contingency, Contr Expend	-	-	31,594	-	15,000	15,000	15,000
FX.8310.100.000 FX	Water Admin, Pers Serv	2,047	1,017	1,362	1,800	1,362	1,362	1,362
FX.8310.400.000 FX	Water Admin, Contr Expend	1,300	1,783	1,300	1,000	3,800	3,800	3,800
FX.8320.100.000 FX	Source Supply Pwr & Pump, Pers Svc	3,321	593	7,424	7,424	7,424	7,424	7,424
FX.8320.400.000 FX	Source Supply Pwr & Pump, Contr Expend	294,670	208,580	142,000	202,000	170,000	170,000	170,000
FX.8330.200.000 FX	Purification, Contr Expend	5,365	-	500	-	500	500	500
FX.8330.400.000 FX	Purification, Contr Expend	-	6,855	6,000	8,000	6,000	6,000	6,000
FX.8340.100.000 FX	Water Trans & Distrib, Pers Serv	9,832	10,135	11,215	11,215	11,215	11,215	11,215
FX.8340.200.000 FX	Water Trans & Distrib, Equip & Cap Outlay	8,585	3,755	22,500	6,101	22,500	22,500	22,500
FX.8340.400.000 FX	Water Trans & Distrib, Contr Expend	7,744	7,941	11,500	8,700	11,500	11,500	11,500
FX.9010.800.000 FX	State Retirement, Empl Bnfts	10,168	10,842	10,771	9,508	10,771	10,771	10,771
FX.9030.800.000 FX	Social Security, Empl Bnfts	5,381	5,139	5,967	5,515	5,515	5,515	5,515
FX.9040.800.000 FX	Workers Compensation, Empl Bnfts	1,621	1,762	1,479	1,479	1,479	1,479	1,479
FX.9060.800.000 FX	Hospital & Medical (dental) Ins, Empl Bnft	20,651	25,277	17,108	20,368	20,368	20,368	20,368
FX.9710.600.000 FX	Bond Principal	-	-	-	-	-	-	-
FX.9710.700.000 FX	Bond Interest	-	-	-	-	-	-	-
FX.9730.600.000 FX	BAN Principal	-	-	43,800	43,800	43,800	48,800	48,800
FX.9730.700.000 FX	BAN Interest	-	-	55,958	55,958	55,958	46,485	46,485
FX.9909.900 FX	Interfund Tranfer	-	-	-	-	3,200	9,000	9,000
FX.9950.900.000 FX	Transfer to Capital Reserve	-	143,185	35,500	35,500	35,500	35,500	35,500
	TOTAL APPROPRIATIONS	440,527	493,579	482,791	485,213	500,629	501,881	505,031
	REVENUES OVER (UNDER EXPENDITURES)	(7,609)	217,602	-	-	-	-	-

**Village of Lima
2021 - 2022 Budget
Sewer Fund**

ACCT. NO	ACCOUNT TITLE	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2021-2022
		Actual	Actual	Budget	Projected	TENTATIVE	PRELIMINARY	ADOPTED
REVENUES								
GG.2120.000.000 GG	Sewer Rents	387,121	132,504	403,125	400,000	400,000	425,725	425,725
GG.2122.000.000 GG	Sewer Charges	-	341,344	300	-	300	300	300
GG.2128.000.000 GG	Interest & Penalties On Sewer Accts	7,766	4,039	5,000	3,500	3,500	3,500	3,500
GG.2401.000.000 GG	Interest And Earnings	360	401	100	380	100	100	100
GG.2401.001.000 GG	Interest & Earnings - Reserve	-	33	-	-	-	-	-
GG.2770.000.000 GG	Misc.	472	723	20	20	-	-	-
GG.5031.000.000 GG	Interfund Transfer	-	33,000	-	-	-	-	-
	Appropriated Fund Balance	-	-	73,374	-	61,362	43,596	44,296
		395,719	512,044	481,919	403,900	465,262	473,221	473,921
GG.1010.100.000 GG	Board of Trustees Services	4,075	4,075	4,075	4,000	4,075	4,000	4,000
GG.1210.100.000 GG	Mayor Personal Services	2,375	2,450	2,500	2,500	2,500	2,500	2,500
GG.1320.400.000 GG	Auditor Contractual	750	570	750	750	750	750	750
GG.1325.100.000 GG	Treasurer, Pers Svc	14,807	16,423	14,998	11,344	14,998	14,998	14,998
GG.1325.103.000 GG	Treasurer, Deputy, Pers Serv	-	-	-	1,181	4,534	4,534	4,534
GG.1325.400.000 GG	Treasurer, Contr Expend	-	-	2,500	-	2,500	2,500	2,500
GG.1340.400.000 GG	Budget Contractual	3,000	3,000	3,218	3,000	-	-	-
GG.1380.400.000 GG	EFC Admin Fee	2,962	2,762	2,562	2,562	2,562	2,562	2,562
GG.1420.400.000 GG	Law Contractual	4,050	4,333	9,000	9,000	9,000	9,000	9,000
GG.1440.400.000 GG	Engineering Contractual	1,066	504	1,000	1,000	1,000	1,000	1,000
GG.1490.100.000 GG	Public Works, Pers Serv	8,180	11,226	7,300	7,300	7,300	7,300	8,000
GG.1910.400.000 GG	Unallocated Insurance, Contr Expend	6,123	6,142	6,350	6,350	6,350	6,350	6,350
GG.1990.400.000 GG	Contingency, Contr Expend	-	-	28,213	-	28,213	28,213	28,213
GG.8110.400.000 GG	Sewer Admin, Contr Expend	1,262	1,789	1,300	1,300	3,800	3,800	3,800
GG.8120.100.000 GG	Sanitary Sewers - Pers Serv	2,291	4,857	3,425	3,500	3,425	3,425	3,425
GG.8120.200.000 GG	Sanitary Sewers - Equip	642	-	1,000	-	1,000	1,000	1,000
GG.8120.400.000 GG	Sanitary Sewers - Contr Expend	403	1,580	1,500	1,200	1,500	1,500	1,500
GG.8130.100.000 GG	Sewage Treat Disp, Pers Serv	84,658	52,321	70,004	60,142	70,004	70,004	70,004
GG.8130.200.000 GG	Sewage Treat Disp, Equip & Cap Outlay	1,501	-	10,000	10,000	10,000	10,000	10,000
GG.8130.400.000 GG	Sewage Treat Disp, Utilities	70,064	67,235	75,000	65,000	75,000	75,000	75,000
GG.9010.800.000 GG	State Retirement, Empl Bnfts	17,901	16,091	16,811	14,737	13,684	13,684	13,684
GG.9030.800.000 GG	Social Security , Empl Bnfts	9,739	7,389	9,155	7,029	7,029	7,029	7,029
GG.9040.800.000 GG	Worker's Compensation, Empl Bnfts	2,756	2,348	2,033	2,033	2,033	2,033	2,033
GG.9050.800.000	Disability Ins, Empl Bnfts	-	-	-	36	50	50	50
GG.9060.800.000 GG	Hospital & Medical (dental) Ins, Empl Bnft	16,693	25,250	37,646	10,000	20,889	20,889	20,889
GG.9710.600.000 GG	Debt Principal, Serial Bonds (SB)	80,000	80,000	80,000	80,000	80,000	80,000	80,000
GG.9710.700.000 GG	Debt Interest, Serial Bonds (SB)	21,495	19,951	18,518	18,518	16,805	16,805	16,805
GG.9710.600.000 GG	Debt Principal, Serial Bonds	-	-	-	-	-	-	-
GG.9730.600.000 GG	Debt Principal, BAN (SB)	-	-	63,061	63,061	63,061	65,295	65,295
GG.9909.900.000 GG	Interfund Transfer	-	-	-	-	3,200	9,000	9,000
GG.9950.900.000 GG	Transfer to Capital RSV (HR-4)	-	-	10,000	10,000	10,000	10,000	10,000
	TOTAL APPROPRIATIONS	356,793	330,296	481,919	395,543	465,262	473,221	473,921
	REVENUES OVER (UNDER EXPENDITURES)	38,926	181,748	-	8,357	-	-	-

VILLAGE OF LIMA
2021-22 BUDGET
SCHEDULE OF BUDGETED 2021-22 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	58,102	22,408	16,162	19,532
Assessment	Assessor's Clerk		-	-		
Public Works Administration	Working Foreman	1	80,000	36,000	36,000	8,000
Central Garage	Laborers		55,333	55,333		
Street Maintenance	Laborers		53,570	53,570		
Snow Removal	Laborers		11,906	11,906		
Parks	Laborers		11,156	11,156		
Street Cleaning	Laborers		-	-		
Lawn Mowing	Laborers		10,054	10,054		
Zoning	Board		400	400		
Planning	Board		1,500	1,500		
Planning	Secretary		-			
Water Administration	Laborers		1,362		1,362	
Source of Supply, Power & Pumping	Laborers		7,424		7,424	
Transmission & Distribution	Laborers		11,215		11,215	
Sanitary Sewers	Laborers		3,425			3,425
Sewer Treatment & Disposal	Operator Laborers		53,801			53,801
			16,203			16,203
TOTALS			\$ 401,451	\$ 215,327	\$ 78,663	\$ 107,461
Percentage				53.64%	19.59%	26.77%

2020-21 Budgeted Totals	\$ 392,630	\$ 215,903	\$ 74,425	\$ 102,302
Percentage		54.99%	18.96%	26.06%